Sources of Revenue

Listed below is guidance providing those sources of revenue that are part of the 20-mill levy and those general fund revenues that are not part of the 20-mill levy.

**General Fund Revenue to the State Treasurer**
- 20-Mill Levy
- Watercraft
- Rental Excise Tax
- In Lieu of Taxes on Industrial Revenue Bonds

**Other Revenue that goes to District General Fund**
- Special Education State Aid
- Mineral Production (Severance Tax)

**Revenue that does not go to District General Fund**
- Capital Outlay State Aid
- Supplemental General State Aid (LOB)
- KPERS State Aid
- Commercial Vehicles
- Motor Vehicles
- Recreational Vehicles
- 16/20 Heavy Trucks
- In Lieu of Taxes on Industrial Revenue Bonds

**Miscellaneous Revenue shall be deposited in any categorical fund or the Capital Outlay Fund of the school district.** K.S.A. 72-5166

For more information, contact:
Dale Brungardt, Director
School Finance
(785) 296-3872

Kansas State Department of Education
900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

Source:
Kansas State Department of Education
Kansas Department of Revenue, Property Valuation

Kansas leads the world in the success of each student.