



Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4-year-old, At-Risk K-12, Adult Education, Adult Supplemental Education, Bilingual Education, Virtual Education (beginning 2008-09), Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, KPERS Special Retirement Contribution, Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, unbudgeted federal funds, and Gifts and Grants.

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved a bond issue, the expenditures would be higher in the year that the district begins making bond payments and for the duration of the bonds.

State Aid in 2013-14 includes \$140.0 million in State Highway Funds and \$37.5 in Expanded Lottery Act Revenue Funds; in 2014-15 includes \$106.6 million in State Highway Funds and \$39.5 million in Expanded Lottery Act Revenue Funds.

* 2014 Kansas Legislature required school districts to continue to levy a general fund mill rate of 20 mills, but required each county treasurer to send the property tax levy to the State Treasurer. This resulted in a shift of approximately \$587 million from Local Revenue to State Revenue.

Chart developed by the Kansas Legislative Research Department.
Data supplied by Kansas Department of Education.

October 10, 2014

