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 (ELARF); in 2014-15 includes $106.6 million in State Highway Funds and $39.5 million in ELARF and in 2015-16 includes $106.6 million in State Highway Funds and $36.2 million in ELARF.

* 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 funding every school year from Local Revenue to State Revenue.