

# RESEARCH REPORTS



PUBLISHED BY THE KANSAS ASSOCIATION OF SCHOOL BOARDS • 1420 SW ARROWHEAD RD, TOPEKA, KS 66604-4024 • 800.432.2471 • WWW.KASB.ORG

## Kansas School Expenditures 1998-99 through 2014-15: Trends and Details

### Introduction

This report examines the Kansas school district expenditure data provided by the Kansas State Department of Education (KSDE) through its Comparative Performance & Fiscal System (CPFS - <http://cpfs.ksde.org/>), which includes all school district expenditures reported by Fund, Object, and Sub Object from the 1998-99 school year through the 2014-15 school year. Amounts related to funds transferred were excluded, as they do not represent actual expenditures. Also note this report

only discusses expenditures and does not include information on budgeted amounts, allocations, or funds awarded.

The report includes analysis by total amounts and by per pupil amounts. These per pupil amounts were calculated using the unaudited student FTEs also from KSDE's CPFS online.

### Summary

Looking at KSDE's data on school district expenditures by Fund, Object, and Sub Object, we can discover several trends:

- School spending has almost doubled in the past sixteen years; increasing 97 percent cumulatively and averaging an annual increase of 4.4 percent. The total amount increased from \$3,083,186,364 in 1999 to \$6,066,249,995 in 2015.
- Kansas total spending and per-pupil

Table 1: Expenditures by Object

Object	1999			2015			Cumulative Change			Ave Annual Change	
	Total	PP	% of Total	Total	PP	% of Total	Total	PP	% of Total	Total	PP
Instruction	\$ 1,609,147,132	\$ 3,589.23	52.2%	\$ 3,279,851,031	\$7,079.84	54.1%	103.8%	97.3%	1.9%	4.6%	4.4%
Operations and Maintenance of Plant	\$ 315,898,240	\$ 704.62	10.3%	\$ 514,095,258	\$1,109.72	8.5%	62.7%	57.5%	-1.8%	3.2%	2.9%
Debt Service	\$ 163,996,980	\$ 365.80	5.3%	\$ 511,550,999	\$1,104.23	8.4%	211.9%	201.9%	3.1%	7.5%	7.3%
Support Services - School Admin	\$ 177,471,431	\$ 395.85	5.8%	\$ 292,902,535	\$632.26	4.8%	65.0%	59.7%	-0.9%	3.2%	3.0%
Support Services - Students	\$ 141,877,963	\$ 316.46	4.6%	\$ 287,496,016	\$620.59	4.7%	102.6%	96.1%	0.1%	4.6%	4.4%
Operation of Non-Instructional Services	\$ 174,531,081	\$ 389.29	5.7%	\$ 252,807,519	\$545.71	4.2%	44.8%	40.2%	-1.5%	2.5%	2.3%
Transportation	\$ 152,796,185	\$ 340.81	5.0%	\$ 230,181,135	\$496.87	3.8%	50.6%	45.8%	-1.2%	2.8%	2.6%
Support Services - Instructional Staff	\$ 112,063,211	\$ 249.96	3.6%	\$ 211,780,923	\$457.15	3.5%	89.0%	82.9%	-0.1%	4.3%	4.1%
Facilities Acquisition and Construction	\$ 81,703,974	\$ 182.24	2.7%	\$ 214,796,002	\$463.66	3.5%	162.9%	154.4%	0.9%	7.7%	7.5%
Support Services - General Admin	\$ 99,049,730	\$ 220.93	3.2%	\$ 126,548,628	\$273.17	2.1%	27.8%	23.6%	-1.1%	1.6%	1.4%
Central Services	\$ 49,162,525	\$ 109.66	1.6%	\$ 138,242,837	\$298.41	2.3%	181.2%	172.1%	0.7%	7.8%	7.6%
Other Support Services	\$ 5,487,912	\$ 12.24	0.2%	\$ 5,997,112	\$12.95	0.1%	9.3%	5.8%	-0.1%	7.7%	7.4%
<b>Grand Total</b>	<b>\$ 3,083,186,364</b>	<b>\$ 6,877.09</b>	<b>100.0%</b>	<b>\$ 6,066,249,995</b>	<b>\$13,094.53</b>	<b>100.0%</b>	<b>96.8%</b>	<b>90.4%</b>	<b>0.0%</b>	<b>4.4%</b>	<b>4.2%</b>

spending between 1999 and 2015 look very similar, as the student population (expressed in FTE) has changed very little in that time (3.3 percent cumulative change).

- Per pupil spending has increased 90 percent cumulatively and averaged 4.2 percent annually; going from \$6,877 in 1999 to \$13,095 in 2015.
- By object, spending on instruction increased 104 percent, spending on administration increased 52 percent, and spending on everything else increased 98 percent.
- By sub object, spending on salaries and benefits increased 88 percent, spending on purchased services increased 201 percent, and spending on everything else increased 88 percent.
- By fund, general spending increased 46

percent, spending for specific students or specific educational programs increased 220 percent, and spending for specific conditions or functions increased 230 percent.

### Expenditures by Object

#### Total

Table 1 and Chart 1 show the total amount spent by Kansas school districts by object. The objects, or functions, reported by KSDE indicate the program areas where money was spent. The glossary at the end of this report provide definitions for these objects.

These objects can be categorized into three broad categories; instruction, administration, and everything else.

Expenditures related to instruction increased 104 percent from \$1,609,147,132 in 1999 to \$3,279,851,031 in 2015. This

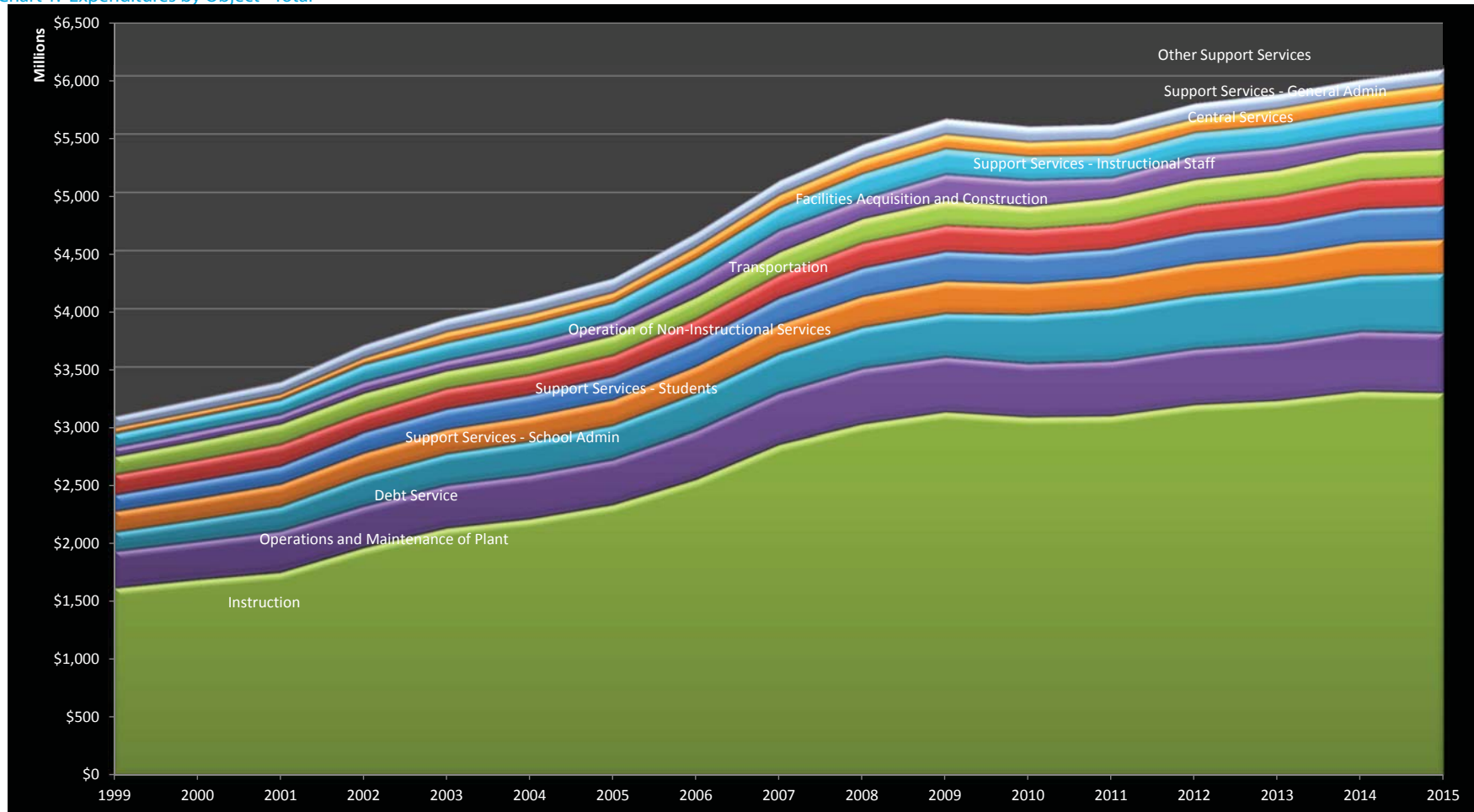
represents an annual increase of 4.6 percent, which is just slightly higher than the rate for total funding.

Expenditures related to administration

Table 2: Student FTEs

School Year	Student FTEs	Cumulative Change	Ave Annual Change
1998	448,609		
1999	448,327	-0.1%	-0.1%
2000	454,326	1.3%	1.3%
2001	452,726	0.9%	-0.4%
2002	445,382	-0.7%	-1.6%
2003	444,545	-0.9%	-0.2%
2004	443,298	-1.2%	-0.3%
2005	441,896	-1.5%	-0.3%
2006	441,788	-1.5%	0.0%
2007	444,881	-0.8%	0.7%
2008	446,869	-0.4%	0.4%
2009	447,702	-0.2%	0.2%
2010	453,357	1.1%	1.3%
2011	454,864	1.4%	0.3%
2012	456,000	1.6%	0.2%
2013	457,897	2.1%	0.4%
2014	461,850	3.0%	0.9%
2015	463,266	3.3%	0.3%
2016	463,502	3.3%	0.1%

Chart 1: Expenditures by Object - Total



collectively increased 52 percent from 1999 to 2015. General administration expenditures have increased 28 percent from \$99,049,730 to \$126,548,628 with an annual increase of 1.6 percent. Expenditures for school administration have increased 65 percent from \$177,471,431 to \$292,902,535 with an annual increase of 3.2

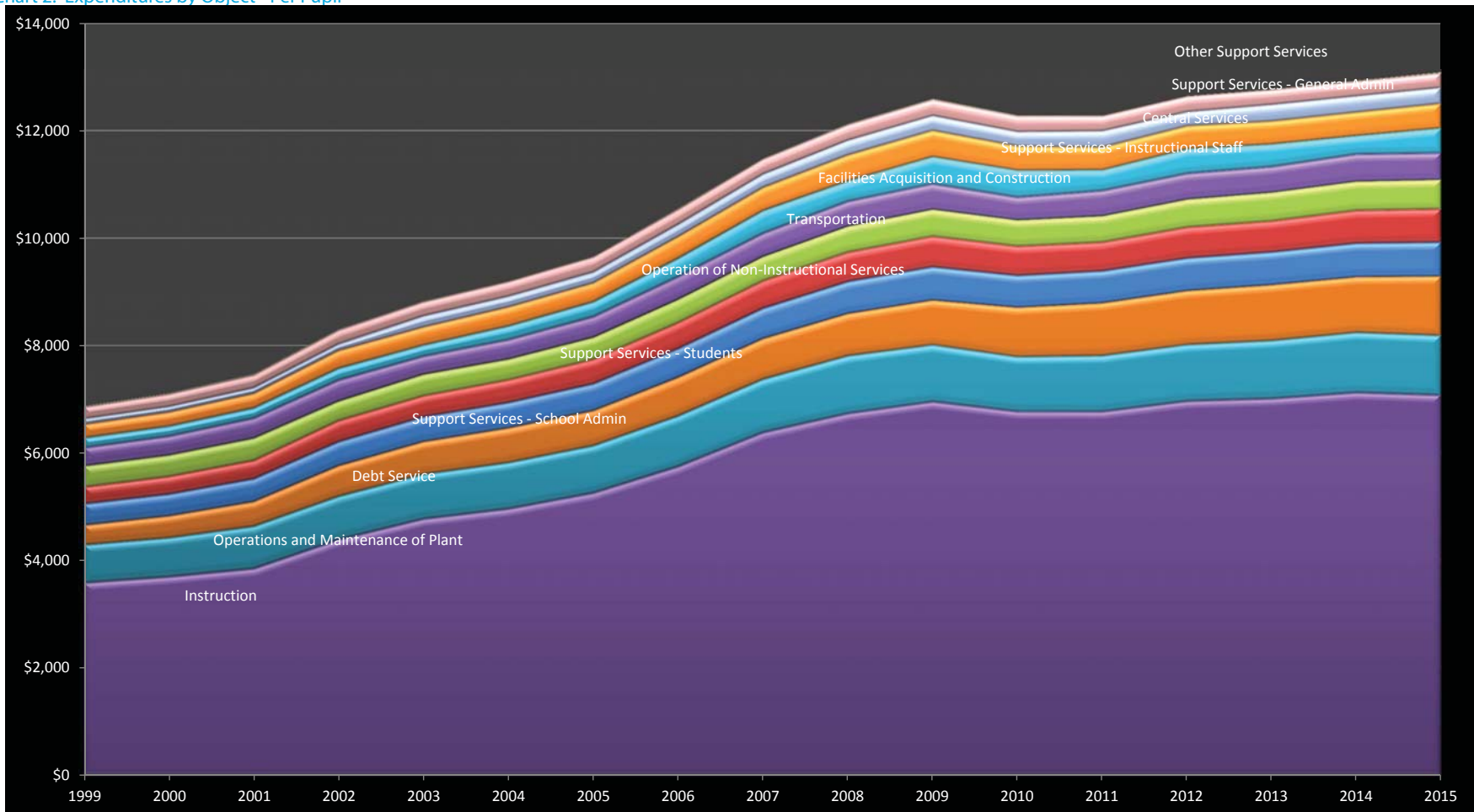
percent.

The remaining expenditures collectively increased 98 percent from 1999 to 2015.

Spending on support services for instructional staff increased 89 percent from \$112,063,211 to \$211,780,923 with an annual increase of 4.3 percent. Spending on

support services for students increased 103 percent from \$141,877,963 to \$287,496,016 with an annual increase of 4.6 percent. Spending on other support services increased 9 percent from \$5,487,912 to \$5,997,112 with an annual increase of 7.7 percent.

Chart 2: Expenditures by Object - Per Pupil



Spending on operations and maintenance of plant increased 63 percent from \$315,898,240 to \$514,095,258 with an annual increase of 3.2 percent. Spending on operation of non-instructional services increased 45 percent from \$174,531,081 to \$252,807,519 with an annual increase of 2.5 percent. Facilities acquisition and

construction increased 163 percent from \$81,703,974 to \$214,796,002 with an annual increase of 7.7 percent. Finally, spending on central services increased 181 percent from \$49,162,525 to \$138,242,837 with an annual increase of 7.8 percent.

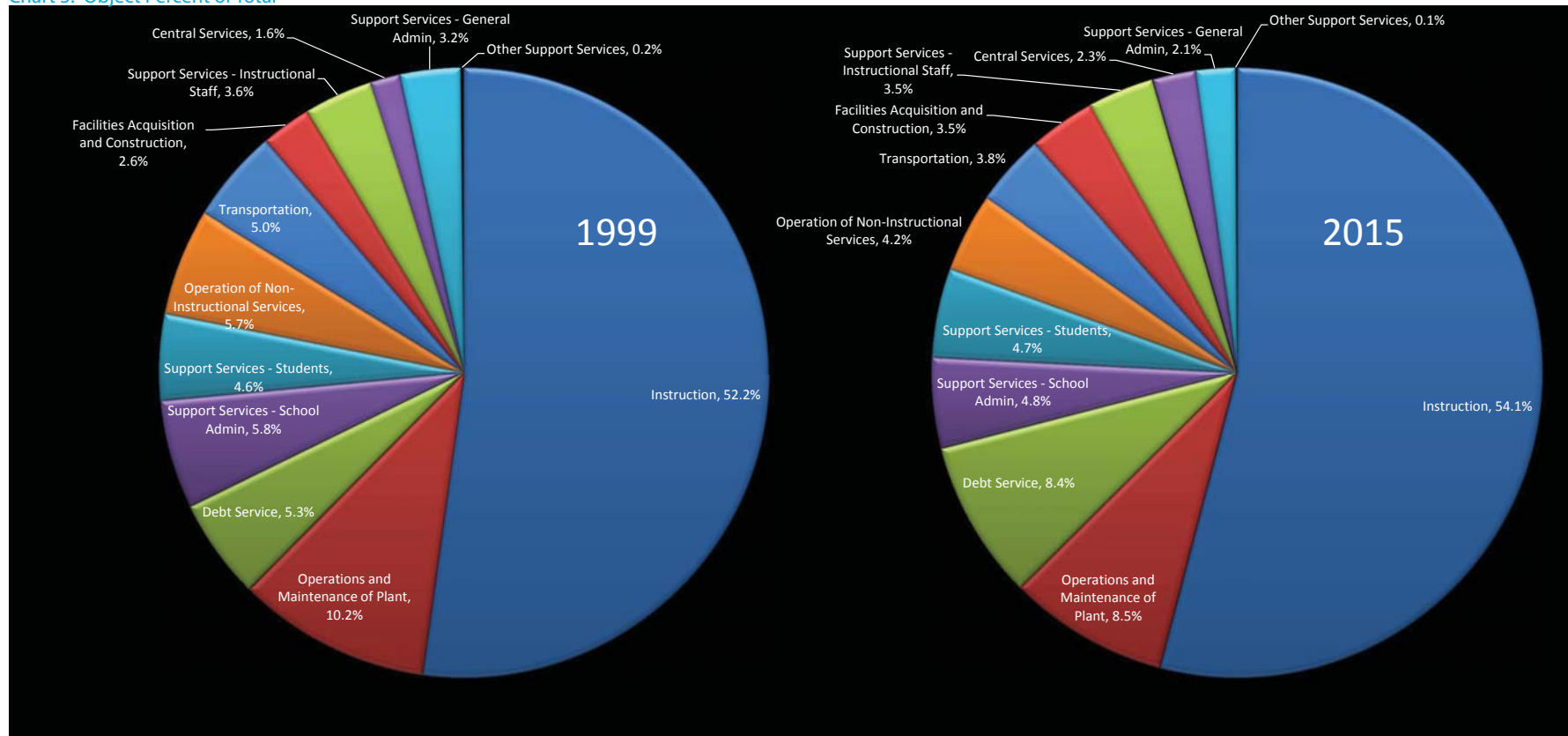
This data shows that spending on instruction increased at a rate higher

than spending on administration, and further that all other expenditures collectively increased at a higher rate than administration spending.

Per Pupil

Table 1 and Chart 2 show the average per pupil amount spent by Kansas school

Chart 3: Object Percent of Total



districts by object. Per pupil is defined as a full-time student equivalent, or 1.0 FTE.

This data is very similar to the totals for the state because the state population has not changed greatly during this time period, as shown in Table 2.

Per pupil spending on instruction was \$3,589 in 1999, compared to \$7,080 in 2015; which is a 97 percent increase.

Per pupil spending on administration

increased 52 percent. General administration spending per pupil went from \$221 to \$273, and school administration from \$396 to \$632.

Per pupil spending on everything else increased 91 percent. Transportation spending per pupil increased from \$341 to \$497, Debt Service from \$366 to \$1,104, Central Services from \$110 to \$298, and Facilities Acquisition and Construction from \$182 to \$464.

### Percent of Total

Table 1 and Chart 3 show the change in the percent of the total expenditures spent on each object.

The change in percent of expenditures by object are relatively minor. The percent of expenditures going towards instruction expenses increased almost 2 percent from 1999 to 2015; from 52.2 to 54.1 percent.

During this same time, the percent of

Table 3: Expenditures by Sub Object

Sub Object	1999			2015			Cumulative Change			Ave Annual Change	
	Total	PP	% of Total	Total	PP	% of Total	Total	PP	% of Total	Total	PP
Personnel Services - Salaries	\$ 1,884,710,747	\$ 4,203.88	61.1%	\$ 3,053,768,302	\$ 6,591.82	50.3%	62.0%	56.8%	-10.8%	3.1%	2.9%
Employee Benefits	\$ 239,624,799	\$ 534.49	7.8%	\$ 935,115,351	\$ 2,018.53	15.4%	290.2%	277.7%	7.7%	9.2%	9.0%
Supplies and Materials	\$ 284,001,083	\$ 633.47	9.2%	\$ 474,724,996	\$ 1,024.74	7.8%	67.2%	61.8%	-1.4%	3.4%	3.2%
Debt Service	\$ 163,996,980	\$ 365.80	5.3%	\$ 512,270,253	\$ 1,105.78	8.4%	212.4%	202.3%	3.1%	7.5%	7.3%
Other Purchased Services	\$ 142,741,714	\$ 318.39	4.6%	\$ 461,895,921	\$ 997.04	7.6%	223.6%	213.2%	3.0%	8.3%	8.1%
Property	\$ 122,000,982	\$ 272.12	4.0%	\$ 182,206,334	\$ 393.31	3.0%	49.3%	44.5%	-1.0%	2.9%	2.7%
Miscellaneous	\$ 144,903,679	\$ 323.21	4.7%	\$ 173,053,388	\$ 373.55	2.9%	19.4%	15.6%	-1.9%	2.6%	2.3%
Purchase Property Services	\$ 56,922,889	\$ 126.97	1.9%	\$ 161,320,195	\$ 348.22	2.7%	183.4%	174.3%	0.8%	7.7%	7.5%
Purchased Professional and Technical Services	\$ 44,283,491	\$ 98.77	1.4%	\$ 111,895,255	\$ 241.54	1.8%	152.7%	144.5%	0.4%	6.2%	6.1%
<b>Grand Total</b>	<b>\$ 3,083,186,364</b>	<b>\$ 6,877.09</b>	<b>100.0%</b>	<b>\$ 6,066,249,995</b>	<b>\$ 13,094.53</b>	<b>100.0%</b>	<b>96.8%</b>	<b>90.4%</b>	<b>0.0%</b>	<b>4.4%</b>	<b>4.2%</b>

spending going towards administration decreased 2.1 percent. General administration decreased just over 1 percent; from 3.2 to 2.1 percent, and school administration decreased 1 percent from 5.8 to 4.8 percent.

The percent of total spending made up by everything else increased 0.2 percent from 38.8 to 39 percent.

### Expenditures by Sub Object

#### Total

Table 3 and Chart 4 show the total amount spent by Kansas school districts by sub object. The sub objects, or sub functions, reported by KSDE indicate the service areas where money was spent. The glossaries at the end of this report provide definitions for these sub objects.

The sub objects can be categorized into three groups; expenditures related to salaries and benefits, to purchased services, and to everything else.

Expenditures related to salaries and benefits increased 88 percent from 1999 to 2015; going from \$2,124,335,546 to \$3,988,883,653. Spending on salaries increased 62 percent from \$1,884,710,747 to \$3,053,768,302, with an average of 3.1 percent annually. Expenditures for employee benefits increased 290 percent from \$239,624,799 to \$935,115,351, with an average of 9.2 percent annually.

The amounts spent for purchased services increased 201 percent during this sixteen year period from \$243,948,094 to \$735,111,371. Purchased professional and technical services expenditures increased 153 percent from \$44,283,491 to \$111,895,255, with an average of 6.2 percent annually. Purchased property services increased 183 percent from \$56,922,889 to \$161,320,195, with an average of 7.7 percent annually. Other purchased services spending increased 224 percent from \$142,741,714 to \$461,895,921, with an average of 8.3

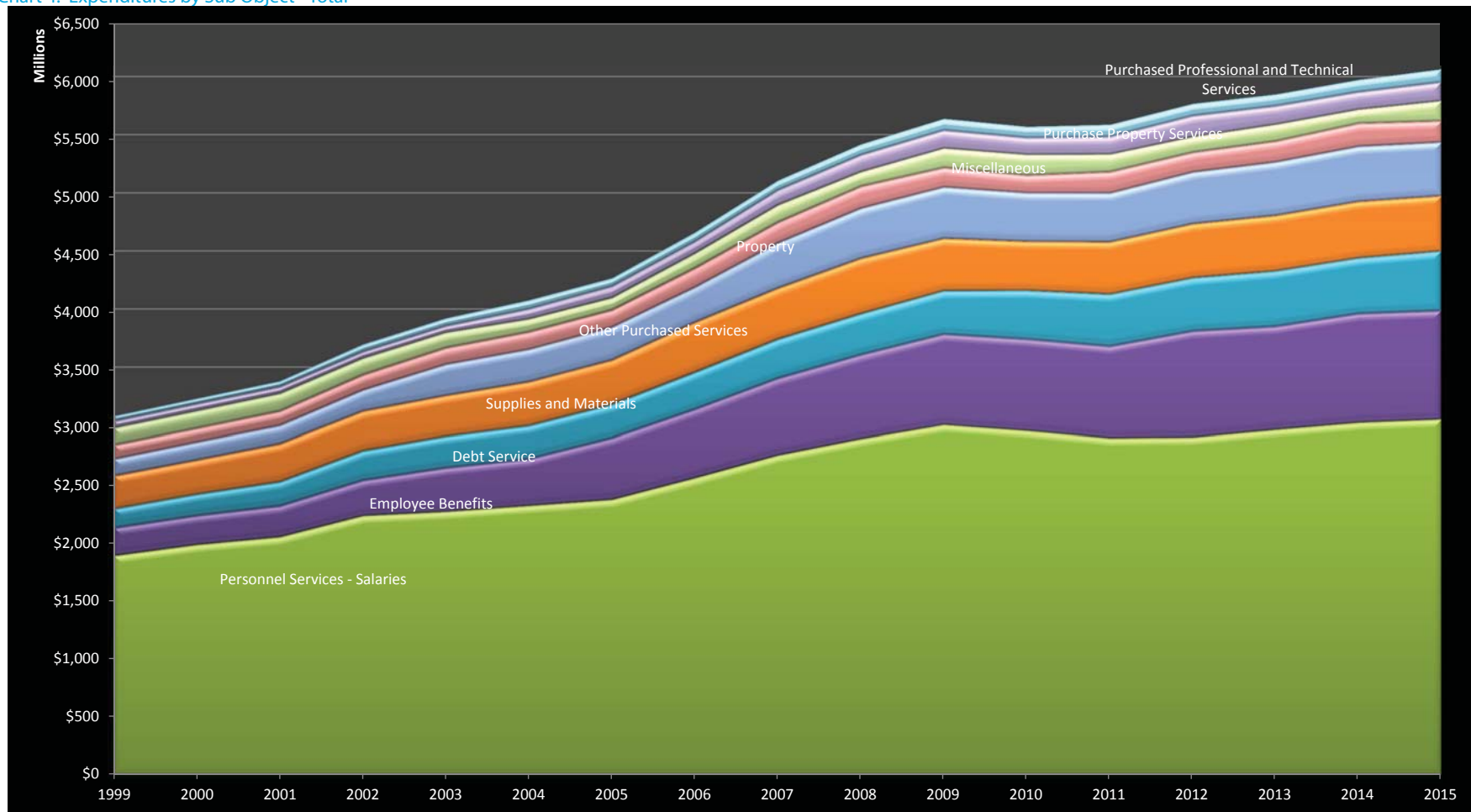
percent annually.

As the glossary shows, purchased services are services performed by people not on the district payroll. The increase in this spending indicates that districts are seeking the aid of outside organizations to provide needed services rather than trying to hire staff qualified to perform such services. This has been a recommendation from several groups for increasing efficiency of school districts, and this data shows districts are already working towards increasing the use of such purchased services.

Spending on everything else increased 88 percent from \$714,902,724 to \$1,342,254,971.

Spending on supplies and materials increased 67 percent from \$284,001,083 to \$474,724,996, with an average annual increase of 3.4 percent. Debt service expenditures increased 212 percent from \$163,996,980 to \$512,270,253, with an average of 7.5 percent annually. Expenses

Chart 4: Expenditures by Sub Object - Total



for property increased 49 percent from \$122,000,982 to \$182,206,334, with an average increase of 2.9 percent annually. Miscellaneous expenditures increased 19 percent from \$144,903,679 to \$173,053,388, with an average annual increase of 2.6 percent.

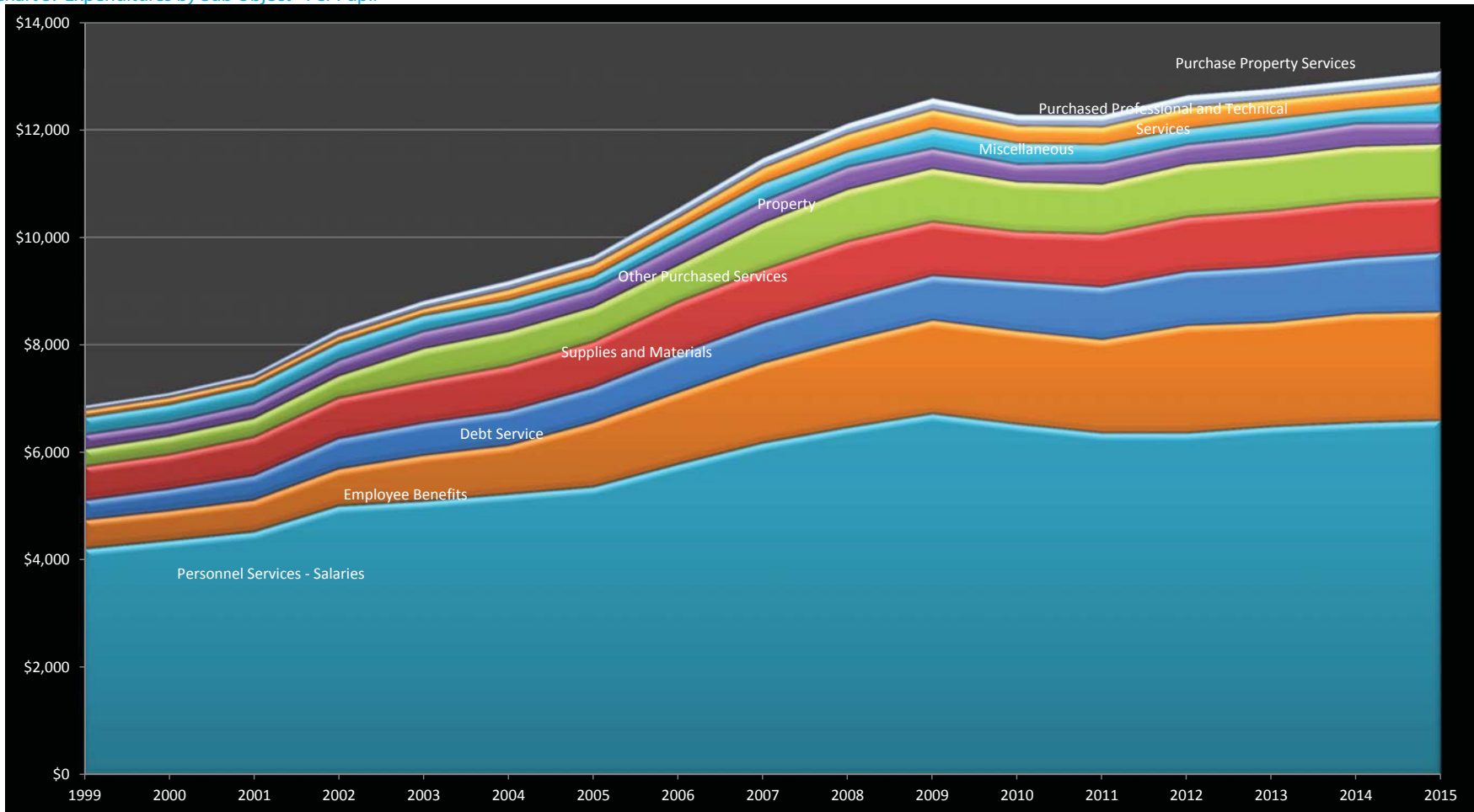
#### Per Pupil

Table 3 and Chart 5 show the average per pupil amount spent by Kansas school districts by sub object.

Per pupil spending on salaries and benefits increased 82 percent from \$4,738 to \$8,610. Salary per pupil spending was

\$4,203 in 1999, compared to \$6,592 in 2015; representing a 57 percent increase cumulatively and 2.9 percent annually. Per pupil spending on employee benefits was \$534, compared to \$2,019 in 2015; representing a 290 percent increase cumulatively and 9.2 percent annually.

Chart 5: Expenditures by Sub Object - Per Pupil



Spending on purchased services per pupil increased 192 percent from \$243,948,094 to \$735,111,371. Per pupil other purchased services expenditures increased 213 percent from \$318.39 to \$997.04, averaging 8.1 percent annually. Per pupil purchased property services increased 174 percent from \$126.97 to \$348.22, with an average

of 7.5 percent annually. Spending on purchased professional and technical services per pupil increased 145 percent from \$98.77 to \$241.54, with an average annual increase of 6.1 percent.

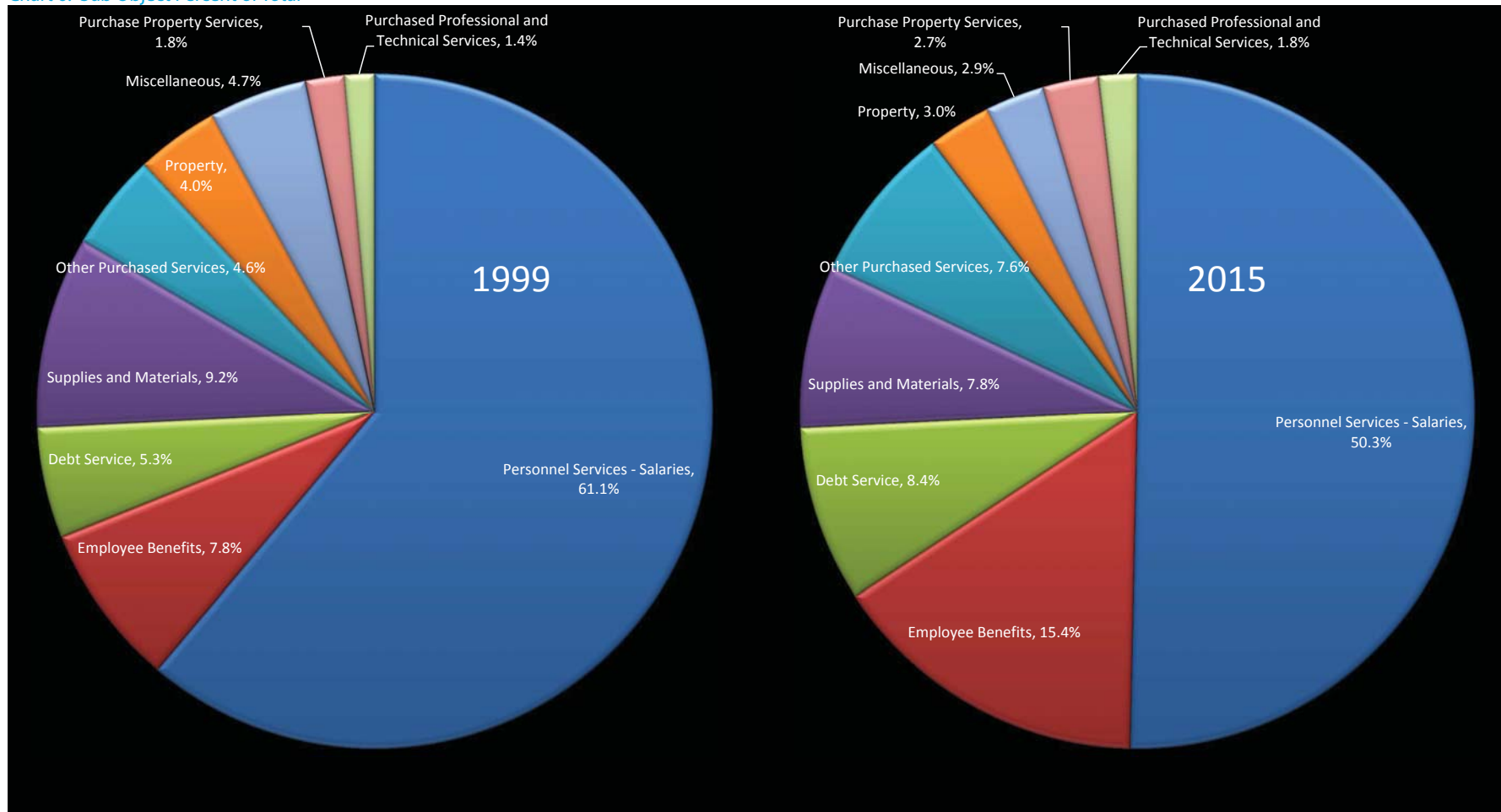
Per pupil spending on everything else increased 82 percent from \$1,595 to

\$2,897.

Per pupil spending on Debt Services increased 202 percent cumulatively and averaged 7.3 percent annually; from \$366 to \$1,106 per student FTE. Spending on supplies increased 62 percent; from \$633 per student to \$1,025 per, with an



Chart 6: Sub Object Percent of Total



average annual increase of 3.2 percent. Per pupil spending on property expenditures increased 45 percent from \$323 to \$374, with an average annual increase of 2.7 percent. Expenditures for miscellaneous increased from \$323 per student to \$375 per pupil; which is a cumulative increase of 15.6 percent and an average annual

increase of 2.3 percent.

**Percent of Total**

Table 3 and Chart 8 show the change in the percent of the total expenditures spent on each sub object.

Salary and benefits represented 66 percent

of the total expenditures in 2015, which is 3 percent less than they did in 1999. However, salaries decreased from 61 to 50 percent of the total, while benefits increased from 8 to 15 percent.

Purchased services represented 12 percent of total expenditures in 2015 compared

Table 4: Expenditures by Fund

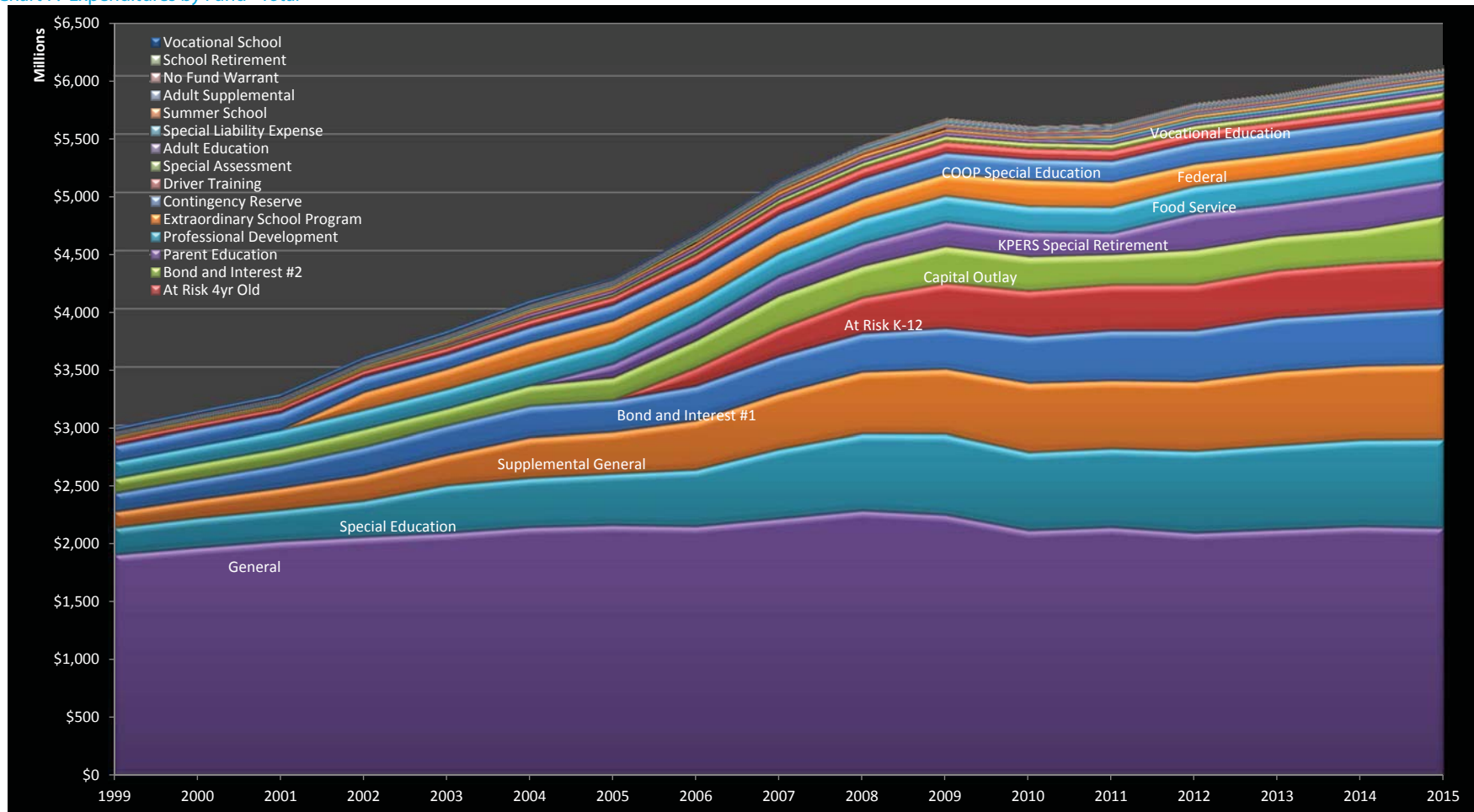
Fund	1999			2015			Cumulative Change			Ave Annual Change	
	Total	PP	% of Total	Total	PP	% of Total	Total	PP	% of Total	Total	PP
General	\$ 1,894,459,057	\$ 4,225.62	61.4%	\$ 2,124,330,360	\$4,585.55	35.0%	12.1%	8.5%	5.0%	0.7%	0.5%
Special Education	\$ 230,557,311	\$ 514.26	7.5%	\$ 759,321,123	\$1,639.06	12.5%	229.3%	218.7%	6.1%	8.1%	7.9%
Supplemental General	\$ 138,030,113	\$ 307.88	4.5%	\$ 638,879,766	\$1,379.08	10.5%	362.9%	347.9%	2.7%	10.4%	10.2%
Bond and Interest #1	\$ 160,082,104	\$ 357.07	5.2%	\$ 480,661,183	\$1,037.55	7.9%	200.3%	190.6%	2.2%	7.2%	7.0%
Capital Outlay	\$ 124,567,160	\$ 277.85	4.0%	\$ 377,591,943	\$815.07	6.2%	203.1%	193.3%	6.9%	7.8%	7.6%
At Risk K-12	\$ -	\$ -	0.0%	\$ 417,857,625	\$901.98	6.9%	N/A	N/A	-0.7%	7.2%	6.9%
Food Service	\$ 147,342,348	\$ 328.65	4.8%	\$ 246,906,549	\$532.97	4.1%	67.6%	62.2%	-1.9%	3.3%	3.1%
COOP Special Education	\$ 139,200,707	\$ 310.49	4.5%	\$ 157,809,096	\$340.64	2.6%	13.4%	9.7%	3.4%	1.0%	0.8%
Federal	\$ -	\$ -	0.0%	\$ 204,801,663	\$442.08	3.4%	N/A	N/A	5.0%	2.2%	1.9%
KPERS Special Retirement	\$ -	\$ -	0.0%	\$ 302,784,072	\$653.59	5.0%	N/A	N/A	0.1%	7.2%	6.9%
Vocational Education	\$ 46,389,387	\$ 103.47	1.5%	\$ 94,062,299	\$203.04	1.6%	102.8%	96.2%	0.6%	4.6%	4.4%
Bilingual Education	\$ 10,027,271	\$ 22.37	0.3%	\$ 57,898,678	\$124.98	1.0%	477.4%	458.7%	-3.2%	12.0%	11.8%
Transportation	\$ 98,357,896	\$ 219.39	3.2%	\$ -	\$0.00	0.0%	-100.0%	-100.0%	0.6%	-5.7%	-5.6%
Gifts and Grants	\$ -	\$ -	0.0%	\$ 36,451,500	\$78.68	0.6%	N/A	N/A	0.0%	6.7%	6.4%
Student Material Revolving	\$ 15,129,125	\$ 33.75	0.5%	\$ 31,713,923	\$68.46	0.5%	109.6%	102.8%	-1.2%	6.2%	6.0%
Vocational School	\$ 37,295,422	\$ 83.19	1.2%	\$ -	\$0.00	0.0%	-100.0%	-100.0%	0.1%	-12.9%	-12.8%
Bond and Interest #2	\$ 3,190,189	\$ 7.12	0.1%	\$ 11,773,714	\$25.41	0.2%	269.1%	256.9%	-0.2%	12.6%	12.4%
Professional Development	\$ 11,970,254	\$ 26.70	0.4%	\$ 10,045,948	\$21.69	0.2%	-16.1%	-18.8%	0.0%	0.3%	0.1%
Parent Education	\$ 6,998,197	\$ 15.61	0.2%	\$ 11,605,467	\$25.05	0.2%	65.8%	60.5%	0.3%	3.4%	3.2%
At Risk 4yr Old	\$ -	\$ -	0.0%	\$ 20,115,315	\$43.42	0.3%	N/A	N/A	0.5%	2.9%	2.5%
Activity Fund	\$ -	\$ -	0.0%	\$ 32,743,694	\$70.68	0.5%	N/A	N/A	0.4%	1.8%	1.6%
Virtual Education	\$ -	\$ -	0.0%	\$ 24,226,682	\$52.30	0.4%	N/A	N/A	-0.2%	4.5%	4.2%
Driver Training	\$ 6,193,193	\$ 13.81	0.2%	\$ 3,329,101	\$7.19	0.1%	-46.2%	-47.9%	0.0%	-3.5%	-3.7%
Contingency Reserve	\$ 2,360,338	\$ 5.26	0.1%	\$ 4,843,453	\$10.46	0.1%	105.2%	98.9%	-0.1%	55.6%	55.4%
Summer School	\$ 4,327,655	\$ 9.65	0.1%	\$ 1,564,984	\$3.38	0.0%	-63.8%	-65.0%	0.0%	-5.6%	-5.8%
Special Assessment	\$ 2,045,669	\$ 4.56	0.1%	\$ 2,893,864	\$6.25	0.0%	41.5%	37.1%	0.1%	4.2%	4.0%
Extraordinary School Program	\$ 579,198	\$ 1.29	0.0%	\$ 7,321,853	\$15.80	0.1%	1164.1%	1124.8%	0.0%	18.7%	18.5%
Adult Education	\$ 2,507,258	\$ 5.59	0.1%	\$ 2,253,243	\$4.86	0.0%	-10.1%	-13.1%	0.0%	0.0%	-0.2%
Special Liability Expense	\$ -	\$ -	0.0%	\$ 1,677,837	\$3.62	0.0%	N/A	N/A	0.0%	25.7%	25.5%
School Retirement	\$ 1,069,321	\$ 2.39	0.0%	\$ -	\$0.00	0.0%	-100.0%	-100.0%	0.0%	-8.4%	-8.6%
Adult Supplemental	\$ 507,191	\$ 1.13	0.0%	\$ 633,109	\$1.37	0.0%	24.8%	21.2%	0.0%	7.2%	6.8%
No Fund Warrant	\$ -	\$ -	0.0%	\$ 151,951	\$0.33	0.0%	N/A	N/A	0.0%	5.0%	4.8%
<b>Grand Total</b>	<b>\$ 3,083,186,364</b>	<b>\$ 6,877.09</b>	<b>100.0%</b>	<b>\$ 6,066,249,995</b>	<b>\$13,094.53</b>	<b>100.0%</b>	<b>96.8%</b>	<b>90.4%</b>	<b>0.0%</b>	<b>4.4%</b>	<b>4.2%</b>

to 8 percent in 1999. Other services increased from 5 percent to 8 percent, property services from 2 to 3 percent, and professional and technical services from 1

to 2 percent. Everything else represented 22 percent in 2015, down from 23 percent in 1999. Supplies and materials went from 9 to

8 percent, debt services from 5 to 8 percent, property from 4 to 3 percent, and miscellaneous from 5 to 3 percent.

Chart 7: Expenditures by Fund - Total



## Expenditures by Fund

### Total

Table 4 and Chart 7 show the total amount spent by Kansas school districts by fund. The funds reported by KSDE indicate the revenue source from which the expenditure was paid. The glossaries at the end of this report

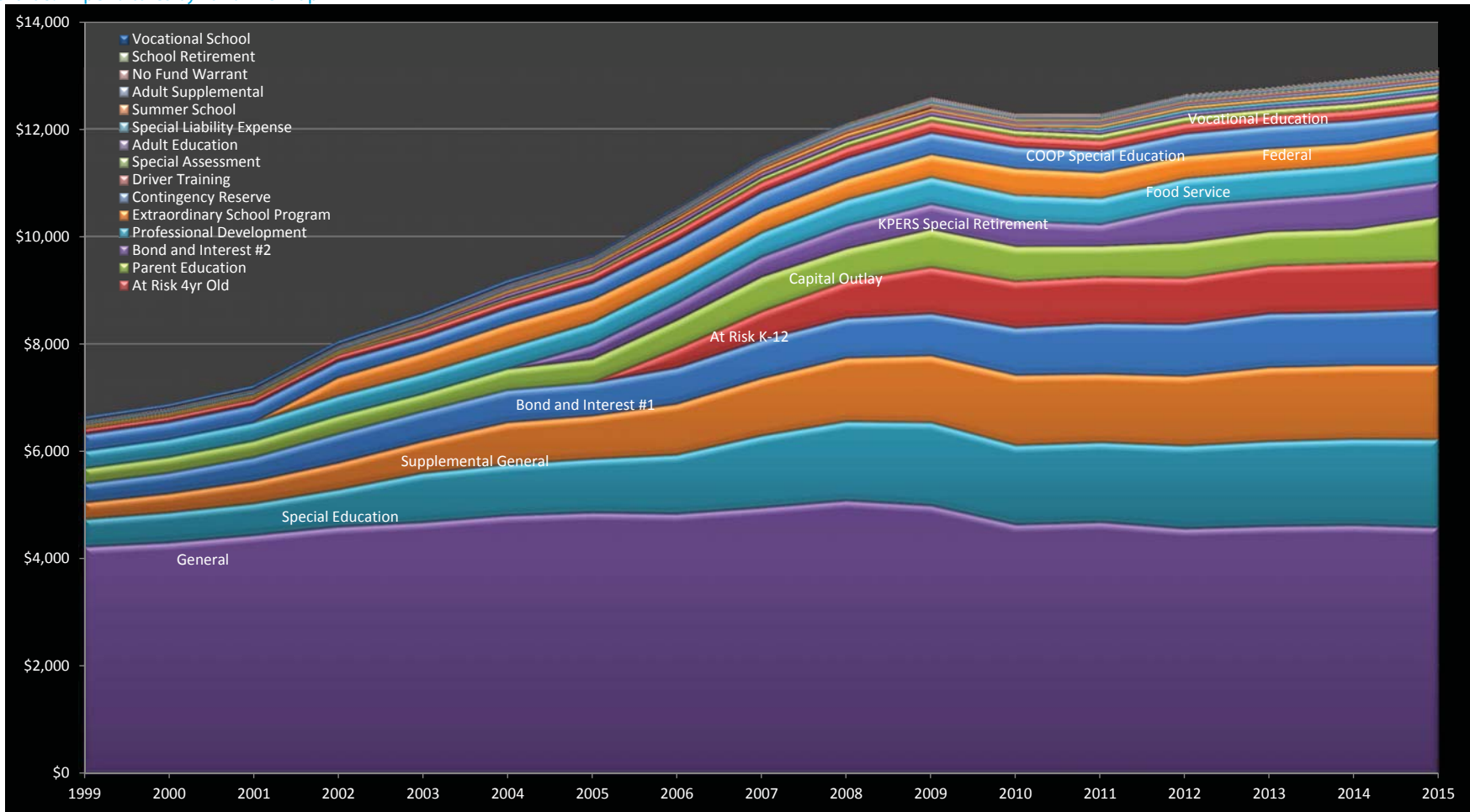
provide definitions for these funds.

Though the funds from which money has been spent is not as directly related to the way money is being spent, and more specifically what money is being spent on, it does show how the nature of school funding has changed during the past sixteen years.

These funds can be categorized into three groups; funds for general purpose, funds for specific students, and funds for specific conditions or functions.

Funding from funds for general purposes increased 46 percent from \$2,032,489,170 to \$2,968,011,789. Expenditures from the state

Chart 8: Expenditures by Fund - Per Pupil



General fund increased 12 percent; from \$1.9 billion in 1999 to \$2.1 billion in 2015. Supplemental general expenditures have increased 363 percent, from \$138 million to \$639 million. Federal funds were not reported in 1999, but made up \$204 million of the expenditures in 2015.

Funds related to specific groups of students

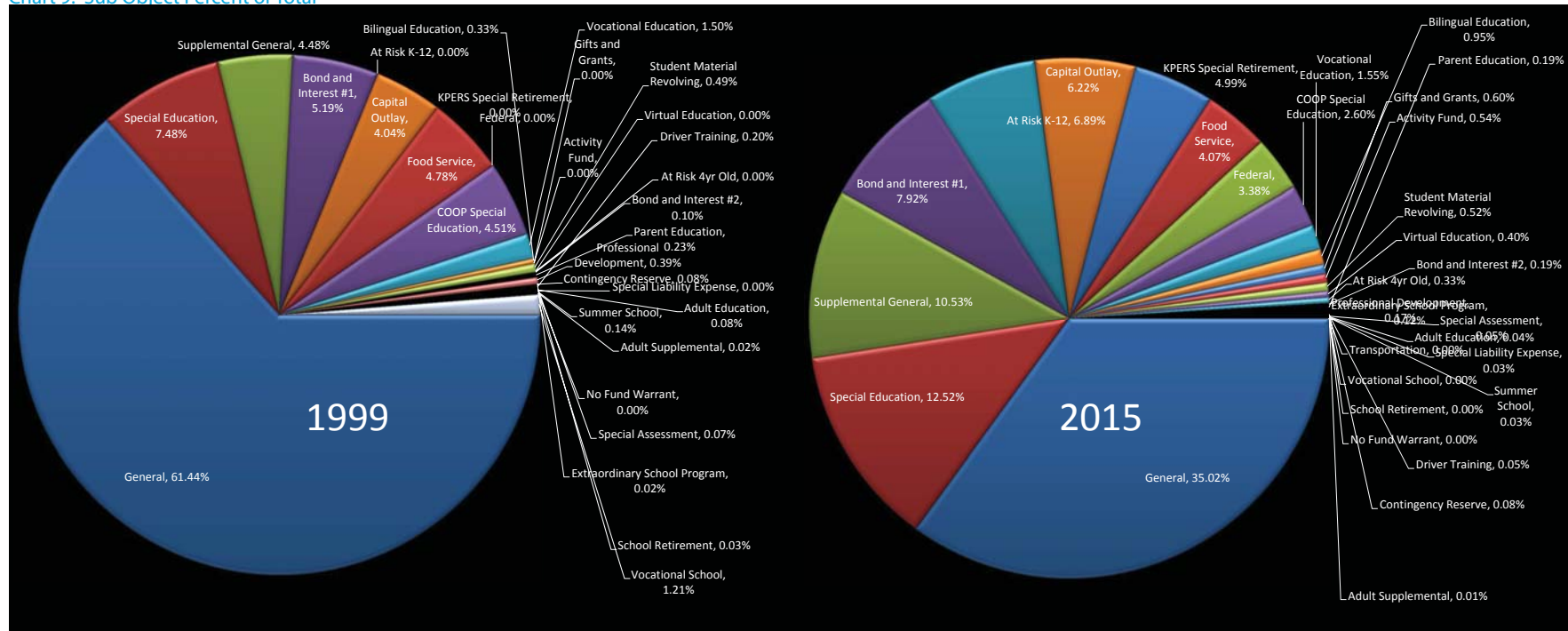
or specific education programs increased 220 percent from \$484 million to \$1.5 billion. Special education funding increased 148 percent from \$370 million to \$917 million. At-risk funding was not reported in 1999 but made up \$438 million of the expenditures in 2015. Vocational education expenditures increased 103 percent from \$46 million

to \$94 million. Bilingual education expenditures increased 477 percent from \$10 million to \$57 million.

Per Pupil

Table 4 and Chart 8 show the average per pupil amount spent by Kansas school districts by fund.

Chart 9: Sub Object Percent of Total



Per pupil spending from the general and supplemental general funds increased 32 percent from \$4,534 per student to \$5,964 per student. Per pupil spending from the special ed and COOP special ed funds increased 140 percent from \$825 per pupil to \$1,980 per. Bond and interest expenditures increased 192 percent from \$364 per student to \$1,063 per. Capital outlay expenditures increased 193 percent from \$278 per student to \$815 per. Food service expenditures increased 62 percent from \$329 per student to \$533 per.

Expenditures coming from funds that did

not exist in 1999 totaled \$2,247 per student in 2015. Conversely, there was \$86 dollars spent per pupil in 1999 from funds that had no expenditures in 2016.

Looking at Charts 8 and 9, it is apparent that there are two groups the funds fall into; those that make up a notable percent of total expenditures by year, including General, Special Ed, Supplemental General, Bond and Interest #1, At Risk K-12, Capital Outlay, KPERS Special Retirement, Food Service, Federal, COOP Special Ed, and Vocational Ed, and those that collectively make up a very small percent of total expenditures,

including Bilingual Ed, Gifts and Grants, Activity Fund, Student Material, Virtual Ed, At Risk 4yr Old, Bond and Interest #2, Parent Ed, Professional Development, Extraordinary School Program, Contingency Reserve, Driver Training, Special Assessment, Adult Ed, Special Liability Expense, Summer School, School Retirement, and Vocational School funds. Expenditures coming from funds in the second group have been consistently small over time, indicating that most of the growth in expenditures is coming from the larger funds in the first group.

## Percent of Total

As noted earlier, this data suggests a diversification of funding sources for education. Table 4 and Chart 9 show the change in the percent of the total expenditures coming from each funding source.

From 1999 to 2015, expenditures from the general, supplemental general, and federal funds went from making up 66 percent of total expenditures to making up 49 percent. General expenditures went from 62 to 35 percent of the total, Supplemental General expenses went from 5 percent of the total to 11 percent, and federal funding made up 0 percent of the expenditures in 1999 but 3 percent in 2015.

Expenditures from funds targeting specific student populations or specific educational programs went from making up 16 to 26 percent of the total expenditures. Special ed funding went from 12 to 15 percent, and at-risk funding made up 0 percent of total expenditures in 1999 but 7 percent in 2015.

Expenditures from funds targeting specific conditions or functions represented 15 percent of total expenditures in 1999 and 26 percent in 2015.

In addition, funds that were not reported in 1999 made up a notable percent of the total expenditures in 2015; such as At Risk K-12 at 7 percent and KPERS Special Retirement at 7 percent. In total 17 percent

of expenditures in 2015 came from 9 funds that did not exist in 1999.

Together this indicates that the funding streams for education are now more diverse and potentially more restrictive than they were in 1999.

## Expenditures by District

### Columns

Table 5 shows the total amount spent by District. This table follows the same format as tables 1, 3, and 4, but for clarity's sake here are the definitions for each column:

- District: Kansas Unified School District
- 1999/2015 Total: Total Expenditures for the 1998-99/2014-15 school year
- 1999/2015 FTE: Unaudited FTE for the district for 1999/2015
- 1999/2015 PP: Per pupil spending for the district for 1999/2015 calculated by dividing the total expenditures by the unaudited FTE.
- 1999/2015 % of Total: Percent of total state expenditures the district represented in 1999/2015.
- Cumulative Change Total: Percent change in total spending from 1999 to 2015.
- Cumulative Change PP: Percent change in per pupil spending from 1999 to 2015.
- Cumulative Change % of Total: Percent change in the percent of total state spending represented by the district

between 1999 and 2015.

- Ave Annual Change Total: Average change per year in total spending
- Ave Annual Change PP: Average change per year in per pupil spending.

### Trends

This data shows that, though overall expenditures across this period were fairly consistent, there is much more variation in expenditures by district.

The highest per pupil spending amount in 1999 was \$12,770 (USD 209) and the lowest was \$5,212 (USD 402). In 2015, the highest was \$24,888 per student (USD 282) and the lowest was \$8,691 (USD 218).

The mean (average) per pupil amount by district in 1999 was \$7,493, compared to \$14,045 in 2015. In addition, the standard deviation in per pupil amount by district in 1999 was \$1,481, compared to \$2,357 in 2015. This means that the per pupil spending by the "average" district in Kansas doubled during this time period, as did the average amount of variation between any given district and the "average" district.

The greatest percent increase from 1999 to 2015 in terms of total spending was 301 percent (USD 207), and the largest percent decrease was 13 percent (USD 325). The average percent increase per pupil by district between 1999 and 2015 was 71 percent.

*Continued on Page 22*

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Erie-Galesburg USD 101	\$ 7,512,365	1,182	\$ 6,356	0.2%	\$ 8,826,389	536	\$16,467	0.1%	17.5%	-54.7%	-0.1%	1.2%	6.7%
Cimarron-Ensign USD 102	\$ 4,995,345	634	\$ 7,879	0.2%	\$ 7,755,209	643	\$12,061	0.1%	55.2%	1.4%	0.0%	3.0%	2.9%
Cheylin USD 103	\$ 1,909,180	192	\$ 9,944	0.1%	\$ 2,491,800	137	\$18,188	0.0%	30.5%	-28.6%	0.0%	1.8%	4.1%
White Rock USD 104	\$ 1,868,657	200	\$ 9,343	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-6.0%	-2.5%
Rawlins County USD 105	\$ -	-	\$ -	0.0%	\$ 4,406,859	324	\$13,601	0.1%	N/A	N/A	0.1%	0.3%	1.1%
Western Plains USD 106	\$ -	-	\$ -	0.0%	\$ 2,319,315	118	\$19,655	0.0%	N/A	N/A	0.0%	-1.1%	2.9%
Rock Hills USD 107	\$ -	-	\$ -	0.0%	\$ 4,282,862	280	\$15,296	0.1%	N/A	N/A	0.1%	-0.7%	1.0%
Washington County USD 108	\$ -	-	\$ -	0.0%	\$ 4,805,737	344	\$13,970	0.1%	N/A	N/A	0.1%	-0.8%	0.3%
Republic County USD 109	\$ -	-	\$ -	0.0%	\$ 6,340,839	470	\$13,491	0.1%	N/A	N/A	0.1%	-0.2%	0.6%
Thunder Ridge USD 110	\$ -	-	\$ -	0.0%	\$ 3,436,741	218	\$15,765	0.1%	N/A	N/A	0.1%	-2.3%	-0.3%
Doniphan West USD 111	\$ -	-	\$ -	0.0%	\$ 4,915,717	319	\$15,410	0.1%	N/A	N/A	0.1%	-1.3%	0.5%
Central Plains USD 112	\$ -	-	\$ -	0.0%	\$ 8,312,349	494	\$16,827	0.1%	N/A	N/A	0.1%	-0.2%	0.4%
Prairie Hills USD 113	\$ -	-	\$ -	0.0%	\$ 13,268,707	1,086	\$12,218	0.2%	N/A	N/A	0.2%	-0.5%	0.1%
Riverside USD 114	\$ -	-	\$ -	0.0%	\$ 8,187,378	645	\$12,694	0.1%	N/A	N/A	0.1%	0.2%	1.2%
Nemaha Central USD 115	\$ -	-	\$ -	0.0%	\$ 8,721,010	546	\$15,973	0.1%	N/A	N/A	0.1%	-0.5%	-0.4%
Greeley County USD 200	\$ 2,559,887	320	\$ 8,000	0.1%	\$ 3,955,611	244	\$16,212	0.1%	54.5%	-23.8%	0.0%	3.1%	4.9%
Turner-Kansas City USD 202	\$ 24,780,010	3,592	\$ 6,899	0.8%	\$ 47,195,271	3,970	\$11,888	0.8%	90.5%	10.5%	0.0%	4.3%	3.6%
Piper-Kansas City USD 203	\$ 8,945,446	1,282	\$ 6,978	0.3%	\$ 21,257,514	1,897	\$11,206	0.4%	137.6%	48.0%	0.1%	5.7%	3.2%
Bonner Springs USD 204	\$ 13,681,991	2,130	\$ 6,423	0.4%	\$ 31,952,793	2,526	\$12,650	0.5%	133.5%	18.6%	0.1%	5.7%	4.5%
Bluestem USD 205	\$ 5,082,141	776	\$ 6,549	0.2%	\$ 7,362,997	508	\$14,494	0.1%	44.9%	-34.5%	0.0%	2.5%	5.2%
Remington-Whitewater USD 206	\$ 4,017,478	548	\$ 7,331	0.1%	\$ 6,944,694	491	\$14,144	0.1%	72.9%	-10.4%	0.0%	3.8%	4.5%
Fort Leavenworth USD 207	\$ 8,864,620	1,686	\$ 5,258	0.3%	\$ 35,564,036	1,739	\$20,451	0.6%	301.2%	3.1%	0.3%	14.1%	14.0%
WaKeeney USD 208	\$ 4,391,490	572	\$ 7,677	0.1%	\$ 4,839,307	370	\$13,079	0.1%	10.2%	-35.3%	-0.1%	1.1%	4.0%
Moscow USD 209	\$ 2,453,101	192	\$ 12,777	0.1%	\$ 3,407,696	191	\$17,841	0.1%	38.9%	-0.5%	0.0%	2.4%	2.6%
Hugoton USD 210	\$ 6,598,344	956	\$ 6,902	0.2%	\$ 14,524,528	1,058	\$13,728	0.2%	120.1%	10.7%	0.0%	5.3%	4.6%
Norton Community USD 211	\$ 5,075,092	746	\$ 6,803	0.2%	\$ 8,122,154	689	\$11,788	0.1%	60.0%	-7.6%	0.0%	3.1%	3.6%
Northern Valley USD 212	\$ 1,745,410	198	\$ 8,815	0.1%	\$ 2,711,569	170	\$15,950	0.0%	55.4%	-14.1%	0.0%	3.1%	4.1%
West Solomon Valley USD 213	\$ 1,068,477	94	\$ 11,367	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-7.5%	-1.6%
Ulysses USD 214	\$ 10,473,939	1,770	\$ 5,917	0.3%	\$ 19,407,757	1,716	\$11,310	0.3%	85.3%	-3.1%	0.0%	4.2%	4.4%
Lakin USD 215	\$ 6,021,715	730	\$ 8,249	0.2%	\$ 8,756,109	642	\$13,639	0.1%	45.4%	-12.1%	-0.1%	2.8%	3.7%
Deerfield USD 216	\$ 3,412,060	375	\$ 9,099	0.1%	\$ 3,961,043	197	\$20,107	0.1%	16.1%	-47.5%	0.0%	1.1%	5.7%
Rolla USD 217	\$ 2,428,255	206	\$ 11,788	0.1%	\$ 3,139,704	185	\$16,971	0.1%	29.3%	-10.2%	0.0%	2.0%	2.9%
Elkhart USD 218	\$ 5,051,384	542	\$ 9,320	0.2%	\$ 8,586,503	988	\$8,691	0.1%	70.0%	82.3%	0.0%	3.9%	0.0%
Minneola USD 219	\$ 2,076,920	278	\$ 7,471	0.1%	\$ 3,626,372	248	\$14,622	0.1%	74.6%	-10.8%	0.0%	3.7%	4.5%
Ashland USD 220	\$ 2,182,889	246	\$ 8,874	0.1%	\$ 3,106,269	195	\$15,930	0.1%	42.3%	-20.7%	0.0%	2.4%	4.2%
North Central USD 221	\$ 1,532,300	160	\$ 9,577	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-5.6%	-3.3%
Washington Schools USD 222	\$ 2,870,233	375	\$ 7,654	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-4.0%	-3.5%
Barnes USD 223	\$ 3,210,464	394	\$ 8,148	0.1%	\$ 5,358,770	341	\$15,715	0.1%	66.9%	-13.5%	0.0%	3.4%	4.4%
Clifton-Clyde USD 224	\$ 2,956,727	386	\$ 7,660	0.1%	\$ 3,887,067	314	\$12,379	0.1%	31.5%	-18.7%	0.0%	1.8%	3.2%
Fowler USD 225	\$ 1,766,972	170	\$ 10,394	0.1%	\$ 2,638,177	154	\$17,131	0.0%	49.3%	-9.4%	0.0%	3.0%	3.5%
Meade USD 226	\$ 3,331,637	441	\$ 7,555	0.1%	\$ 5,548,198	396	\$14,011	0.1%	66.5%	-10.2%	0.0%	3.4%	4.2%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Hodgeman County USD 227	\$ 2,429,739	332	\$ 7,318	0.1%	\$ 4,093,924	287	\$14,265	0.1%	68.5%	-13.6%	0.0%	3.8%	4.9%
Hanston USD 228	\$ 1,294,479	138	\$ 9,380	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-5.3%	-0.9%
Blue Valley USD 229	\$ 129,765,994	15,418	\$ 8,417	4.2%	\$ 281,477,562	21,375	\$13,169	4.6%	116.9%	38.6%	0.4%	5.0%	2.9%
Spring Hill USD 230	\$ 10,740,844	1,349	\$ 7,962	0.3%	\$ 35,412,631	3,175	\$11,154	0.6%	229.7%	135.4%	0.2%	7.9%	2.5%
Gardner-Edgerton USD 231	\$ 16,422,048	2,384	\$ 6,888	0.5%	\$ 63,884,034	5,360	\$11,919	1.1%	289.0%	124.8%	0.5%	9.2%	3.7%
De Soto USD 232	\$ 20,605,595	2,510	\$ 8,209	0.7%	\$ 80,470,173	6,752	\$11,918	1.3%	290.5%	169.0%	0.7%	9.1%	2.4%
Olathe USD 233	\$ 139,730,160	18,614	\$ 7,507	4.5%	\$ 353,368,046	27,601	\$12,803	5.8%	152.9%	48.3%	1.3%	6.1%	3.5%
Fort Scott USD 234	\$ 11,778,406	2,115	\$ 5,569	0.4%	\$ 19,940,784	1,819	\$10,962	0.3%	69.3%	-14.0%	-0.1%	3.4%	4.4%
Uniontown USD 235	\$ 3,344,505	499	\$ 6,702	0.1%	\$ 5,806,267	435	\$13,348	0.1%	73.6%	-12.8%	0.0%	3.6%	4.6%
Smith Center USD 237	\$ 4,090,976	585	\$ 6,993	0.1%	\$ 5,476,744	391	\$14,007	0.1%	33.9%	-33.2%	0.0%	2.0%	4.7%
West Smith USD 238	\$ 1,630,252	196	\$ 8,318	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-3.9%	-2.9%
North Ottawa County USD 239	\$ 4,553,225	687	\$ 6,628	0.1%	\$ 7,793,889	606	\$12,861	0.1%	71.2%	-11.8%	0.0%	3.6%	4.4%
Twin Valley USD 240	\$ 4,407,914	627	\$ 7,030	0.1%	\$ 7,875,045	604	\$13,038	0.1%	78.7%	-3.7%	0.0%	3.9%	4.1%
Wallace County USD 241	\$ 2,380,675	306	\$ 7,780	0.1%	\$ 3,174,765	186	\$17,069	0.1%	33.4%	-39.2%	0.0%	2.0%	5.2%
Weskan USD 242	\$ 1,140,673	125	\$ 9,125	0.0%	\$ 1,595,717	96	\$16,622	0.0%	39.9%	-23.2%	0.0%	2.3%	4.3%
Lebo-Waverly USD 243	\$ 4,463,421	582	\$ 7,669	0.1%	\$ 6,014,921	452	\$13,307	0.1%	34.8%	-22.3%	0.0%	2.0%	3.6%
Burlington USD 244	\$ 7,764,579	918	\$ 8,458	0.3%	\$ 11,331,234	821	\$13,802	0.2%	45.9%	-10.6%	-0.1%	2.6%	3.4%
LeRoy-Gridley USD 245	\$ 2,598,622	365	\$ 7,120	0.1%	\$ 3,068,448	214	\$14,339	0.1%	18.1%	-41.4%	0.0%	1.2%	4.9%
Northeast USD 246	\$ 4,109,957	577	\$ 7,123	0.1%	\$ 6,874,888	486	\$14,146	0.1%	67.3%	-15.8%	0.0%	3.5%	4.6%
Cherokee USD 247	\$ 5,855,932	843	\$ 6,947	0.2%	\$ 8,538,985	564	\$15,140	0.1%	45.8%	-33.1%	0.0%	2.6%	5.3%
Girard USD 248	\$ 7,397,619	1,130	\$ 6,547	0.2%	\$ 11,880,732	980	\$12,123	0.2%	60.6%	-13.3%	0.0%	3.1%	4.0%
Frontenac USD 249	\$ 4,402,008	653	\$ 6,741	0.1%	\$ 10,113,359	876	\$11,545	0.2%	129.7%	34.2%	0.0%	5.8%	3.9%
Pittsburg USD 250	\$ 22,280,952	2,575	\$ 8,653	0.7%	\$ 34,440,789	2,873	\$11,988	0.6%	54.6%	11.6%	-0.2%	3.2%	2.6%
North Lyon County USD 251	\$ 5,022,155	716	\$ 7,014	0.2%	\$ 5,838,446	406	\$14,380	0.1%	16.3%	-43.3%	-0.1%	1.1%	4.8%
Southern Lyon County USD 252	\$ 4,705,243	658	\$ 7,151	0.2%	\$ 7,208,978	502	\$14,361	0.1%	53.2%	-23.7%	0.0%	2.8%	4.6%
Emporia USD 253	\$ 34,619,857	4,570	\$ 7,575	1.1%	\$ 59,336,030	4,272	\$13,890	1.0%	71.4%	-6.5%	-0.1%	3.7%	4.1%
Barber County North USD 254	\$ 4,779,510	759	\$ 6,297	0.2%	\$ 5,882,053	441	\$13,338	0.1%	23.1%	-41.9%	-0.1%	1.5%	5.1%
South Barber USD 255	\$ 2,550,893	325	\$ 7,849	0.1%	\$ 4,775,745	225	\$21,226	0.1%	87.2%	-30.8%	0.0%	4.2%	6.7%
Marmaton Valley USD 256	\$ 3,193,944	415	\$ 7,696	0.1%	\$ 4,201,986	276	\$15,225	0.1%	31.6%	-33.5%	0.0%	1.8%	4.5%
Iola USD 257	\$ 10,139,363	1,668	\$ 6,079	0.3%	\$ 15,557,414	1,263	\$12,318	0.3%	53.4%	-24.3%	-0.1%	2.8%	4.7%
Humboldt USD 258	\$ 3,735,702	536	\$ 6,970	0.1%	\$ 8,807,485	764	\$11,528	0.1%	135.8%	42.5%	0.0%	5.8%	3.5%
Wichita USD 259	\$ 263,009,390	44,804	\$ 5,870	8.5%	\$ 646,778,987	47,254	\$13,687	10.7%	145.9%	5.5%	2.1%	5.9%	5.6%
Derby USD 260	\$ 39,478,974	6,648	\$ 5,938	1.3%	\$ 69,858,879	6,448	\$10,834	1.2%	77.0%	-3.0%	-0.1%	3.8%	4.0%
Haysville USD 261	\$ 25,739,506	4,158	\$ 6,190	0.8%	\$ 60,046,049	5,197	\$11,554	1.0%	133.3%	25.0%	0.2%	5.5%	4.1%
Valley Center USD 262	\$ 13,773,059	2,303	\$ 5,980	0.4%	\$ 30,702,310	2,708	\$11,338	0.5%	122.9%	17.6%	0.1%	5.2%	4.2%
Mulvane USD 263	\$ 11,179,008	1,938	\$ 5,768	0.4%	\$ 20,043,016	1,748	\$11,466	0.3%	79.3%	-9.8%	0.0%	3.8%	4.5%
Clearwater USD 264	\$ 7,380,527	1,145	\$ 6,446	0.2%	\$ 14,001,710	1,133	\$12,358	0.2%	89.7%	-1.0%	0.0%	4.3%	4.3%
Goddard USD 265	\$ 18,337,666	3,260	\$ 5,625	0.6%	\$ 61,594,977	5,222	\$11,795	1.0%	235.9%	60.2%	0.4%	8.1%	4.9%
Maize USD 266	\$ 27,957,878	4,895	\$ 5,712	0.9%	\$ 70,665,911	6,843	\$10,327	1.2%	152.8%	39.8%	0.3%	6.3%	4.1%
Renwick USD 267	\$ 10,616,036	1,808	\$ 5,872	0.3%	\$ 19,981,948	1,874	\$10,663	0.3%	88.2%	3.7%	0.0%	4.2%	4.0%
Cheney USD 268	\$ 5,158,333	710	\$ 7,265	0.2%	\$ 8,872,204	760	\$11,674	0.1%	72.0%	7.0%	0.0%	3.6%	3.1%



Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Palco USD 269	\$ 1,790,432	177	\$ 10,115	0.1%	\$ 2,466,832	108	\$22,841	0.0%	37.8%	-39.0%	0.0%	2.4%	5.8%
Plainville USD 270	\$ 3,221,445	453	\$ 7,111	0.1%	\$ 4,926,000	370	\$13,314	0.1%	52.9%	-18.3%	0.0%	2.8%	4.3%
Stockton USD 271	\$ 3,077,185	440	\$ 6,994	0.1%	\$ 4,319,063	292	\$14,791	0.1%	40.4%	-33.6%	0.0%	2.3%	5.1%
Waconda USD 272	\$ 3,896,136	559	\$ 6,970	0.1%	\$ 4,303,711	297	\$14,491	0.1%	10.5%	-46.9%	-0.1%	0.8%	5.0%
Beloit USD 273	\$ 7,589,846	807	\$ 9,405	0.2%	\$ 15,440,791	768	\$20,105	0.3%	103.4%	-4.8%	0.0%	4.6%	5.0%
Oakley USD 274	\$ 4,109,612	510	\$ 8,058	0.1%	\$ 5,000,880	366	\$13,664	0.1%	21.7%	-28.2%	-0.1%	1.3%	3.4%
Triplains USD 275	\$ 1,100,186	92	\$ 11,959	0.0%	\$ 1,452,347	68	\$21,358	0.0%	32.0%	-26.1%	0.0%	2.0%	4.1%
Mankato USD 278	\$ 2,160,213	274	\$ 7,884	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.2%	-3.5%
Jewell USD 279	\$ 1,658,113	186	\$ 8,915	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-4.5%	-1.4%
West Graham-Morland USD 280	\$ 1,136,683	91	\$ 12,491	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-7.5%	-6.8%
Graham County USD 281	\$ 3,121,044	426	\$ 7,326	0.1%	\$ 4,961,412	391	\$12,689	0.1%	59.0%	-8.2%	0.0%	3.2%	3.8%
West Elk USD 282	\$ 4,931,095	520	\$ 9,483	0.2%	\$ 7,914,376	318	\$24,888	0.1%	60.5%	-38.8%	0.0%	3.2%	6.6%
Elk Valley USD 283	\$ 1,859,997	216	\$ 8,611	0.1%	\$ 2,576,319	140	\$18,402	0.0%	38.5%	-35.2%	0.0%	2.3%	5.2%
Chase County USD 284	\$ 3,935,602	493	\$ 7,983	0.1%	\$ 4,888,025	344	\$14,209	0.1%	24.2%	-30.2%	0.0%	1.5%	3.8%
Cedar Vale USD 285	\$ 2,114,310	206	\$ 10,264	0.1%	\$ 2,059,579	164	\$12,558	0.0%	-2.6%	-20.4%	0.0%	0.5%	2.2%
Chautauqua County USD 286	\$ 3,349,840	508	\$ 6,594	0.1%	\$ 4,861,836	359	\$13,543	0.1%	45.1%	-29.3%	0.0%	2.6%	5.1%
West Franklin USD 287	\$ 6,042,296	918	\$ 6,582	0.2%	\$ 8,501,149	554	\$15,345	0.1%	40.7%	-39.7%	-0.1%	2.3%	5.6%
Central Heights USD 288	\$ 4,707,687	702	\$ 6,706	0.2%	\$ 7,775,298	560	\$13,884	0.1%	65.2%	-20.2%	0.0%	3.3%	4.7%
Wellsville USD 289	\$ 5,251,744	768	\$ 6,838	0.2%	\$ 9,471,941	767	\$12,349	0.2%	80.4%	-0.1%	0.0%	3.9%	3.9%
Ottawa USD 290	\$ 13,602,256	2,288	\$ 5,945	0.4%	\$ 30,495,087	2,405	\$12,680	0.5%	124.2%	5.1%	0.1%	5.4%	5.0%
Grinnell USD 291	\$ 1,627,153	160	\$ 10,170	0.1%	\$ 1,527,435	82	\$18,627	0.0%	-6.1%	-48.8%	0.0%	0.1%	4.7%
Wheatland USD 292	\$ 1,753,567	184	\$ 9,530	0.1%	\$ 2,036,624	106	\$19,213	0.0%	16.1%	-42.4%	0.0%	1.1%	5.0%
Quinter USD 293	\$ 3,347,600	390	\$ 8,584	0.1%	\$ 4,153,322	286	\$14,522	0.1%	24.1%	-26.7%	0.0%	1.5%	3.5%
Oberlin USD 294	\$ 4,062,696	558	\$ 7,281	0.1%	\$ 4,579,584	332	\$13,794	0.1%	12.7%	-40.5%	-0.1%	1.0%	4.5%
Prairie Heights USD 295	\$ 867,181	92	\$ 9,426	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-5.8%	2.8%
Saint Francis USD 297	\$ 2,910,964	441	\$ 6,601	0.1%	\$ 3,410,601	277	\$12,313	0.1%	17.2%	-37.2%	0.0%	1.1%	4.2%
Lincoln USD 298	\$ 3,287,810	405	\$ 8,118	0.1%	\$ 4,895,584	333	\$14,701	0.1%	48.9%	-17.8%	0.0%	2.6%	3.9%
Sylvan Grove USD 299	\$ 1,673,729	205	\$ 8,165	0.1%	\$ 3,736,150	221	\$16,906	0.1%	123.2%	7.8%	0.0%	5.7%	5.1%
South Central USD 300	\$ 3,242,414	359	\$ 9,032	0.1%	\$ 4,441,076	312	\$14,234	0.1%	37.0%	-13.1%	0.0%	2.2%	3.2%
Nes Tre La Go USD 301	\$ 948,968	76	\$ 12,486	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-8.6%	-2.9%
Smoky Hill USD 302	\$ 1,524,085	160	\$ 9,526	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-6.7%	-5.2%
Ness City USD 303	\$ 2,293,582	289	\$ 7,936	0.1%	\$ 4,011,184	294	\$13,643	0.1%	74.9%	1.7%	0.0%	3.7%	3.7%
Bazine USD 304	\$ 1,132,194	112	\$ 10,109	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-6.9%	-5.7%
Salina USD 305	\$ 52,026,333	7,257	\$ 7,169	1.7%	\$ 114,244,176	7,003	\$16,314	1.9%	119.6%	-3.5%	0.2%	5.3%	5.5%
Southeast Of Saline USD 306	\$ 4,233,171	679	\$ 6,234	0.1%	\$ 8,325,230	698	\$11,927	0.1%	96.7%	2.8%	0.0%	4.5%	4.4%
Ell-Saline USD 307	\$ 3,291,498	460	\$ 7,155	0.1%	\$ 6,313,786	476	\$13,264	0.1%	91.8%	3.5%	0.0%	4.2%	4.0%
Hutchinson USD 308	\$ 31,571,764	4,886	\$ 6,462	1.0%	\$ 60,212,619	4,837	\$12,448	1.0%	90.7%	-1.0%	0.0%	4.2%	4.3%
Nickerson USD 309	\$ 8,273,201	1,356	\$ 6,101	0.3%	\$ 13,327,787	1,110	\$12,007	0.2%	61.1%	-18.1%	0.0%	3.3%	4.6%
Fairfield USD 310	\$ 3,608,011	448	\$ 8,054	0.1%	\$ 5,322,972	274	\$19,427	0.1%	47.5%	-38.8%	0.0%	2.5%	5.9%
Pretty Prairie USD 311	\$ 2,398,669	327	\$ 7,335	0.1%	\$ 3,801,622	272	\$13,977	0.1%	58.5%	-16.8%	0.0%	3.1%	4.3%
Haven USD 312	\$ 7,334,046	1,123	\$ 6,531	0.2%	\$ 11,296,152	908	\$12,441	0.2%	54.0%	-19.1%	-0.1%	2.8%	4.3%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Buhler USD 313	\$ 13,438,364	2,208	\$ 6,086	0.4%	\$ 26,202,570	2,128	\$12,313	0.4%	95.0%	-3.6%	0.0%	4.4%	4.6%
Brewster USD 314	\$ 1,503,343	160	\$ 9,396	0.0%	\$ 1,555,575	111	\$14,014	0.0%	3.5%	-30.6%	0.0%	0.4%	3.5%
Colby USD 315	\$ 7,824,377	1,122	\$ 6,974	0.3%	\$ 10,787,900	903	\$11,947	0.2%	37.9%	-19.5%	-0.1%	2.2%	3.6%
Golden Plains USD 316	\$ 1,646,254	176	\$ 9,354	0.1%	\$ 2,807,758	182	\$15,427	0.0%	70.6%	3.4%	0.0%	3.5%	3.4%
Herndon USD 317	\$ 995,282	100	\$ 9,953	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-5.9%	-5.4%
Atwood USD 318	\$ 3,144,162	434	\$ 7,245	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.9%	-4.4%
Wamego USD 320	\$ 10,895,022	1,412	\$ 7,716	0.4%	\$ 24,154,466	1,495	\$16,157	0.4%	121.7%	5.9%	0.0%	5.2%	4.8%
Kaw Valley USD 321	\$ 9,521,622	1,068	\$ 8,915	0.3%	\$ 16,348,530	1,121	\$14,584	0.3%	71.7%	5.0%	0.0%	3.7%	3.4%
Onaga-Havensville-Wheaton USD 322	\$ 3,414,935	422	\$ 8,092	0.1%	\$ 4,517,340	304	\$14,860	0.1%	32.3%	-28.0%	0.0%	1.9%	4.0%
Rock Creek USD 323	\$ 5,149,612	775	\$ 6,645	0.2%	\$ 10,432,000	902	\$11,565	0.2%	102.6%	16.4%	0.0%	4.8%	3.8%
Eastern Heights USD 324	\$ 1,533,817	194	\$ 7,906	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-4.2%	-1.1%
Phillipsburg USD 325	\$ 8,152,816	697	\$11,697	0.3%	\$ 7,136,137	591	\$12,075	0.1%	-12.5%	-15.2%	-0.1%	-0.3%	0.6%
Logan USD 326	\$ 1,679,642	208	\$ 8,075	0.1%	\$ 2,618,024	152	\$17,224	0.0%	55.9%	-26.9%	0.0%	3.2%	5.3%
Ellsworth USD 327	\$ 5,548,682	754	\$ 7,359	0.2%	\$ 6,737,098	592	\$11,380	0.1%	21.4%	-21.5%	-0.1%	1.6%	3.4%
Lorraine USD 328	\$ 4,553,200	558	\$ 8,160	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-4.5%	-3.1%
Mill Creek Valley USD 329	\$ 3,919,940	558	\$ 7,025	0.1%	\$ 6,957,819	454	\$15,326	0.1%	77.5%	-18.6%	0.0%	3.9%	5.3%
Mission Valley USD 330	\$ 4,531,661	636	\$ 7,125	0.1%	\$ 7,687,078	454	\$16,932	0.1%	69.6%	-28.6%	0.0%	3.4%	5.7%
Kingman-Norwich USD 331	\$ 7,337,799	1,218	\$ 6,024	0.2%	\$ 11,958,585	938	\$12,749	0.2%	63.0%	-23.0%	0.0%	3.2%	4.9%
Cunningham USD 332	\$ 2,759,550	334	\$ 8,262	0.1%	\$ 2,702,272	158	\$17,103	0.0%	-2.1%	-52.7%	0.0%	0.1%	5.0%
Concordia USD 333	\$ 10,493,705	1,308	\$ 8,023	0.3%	\$ 15,844,578	1,016	\$15,595	0.3%	51.0%	-22.3%	-0.1%	2.8%	4.4%
Southern Cloud USD 334	\$ 2,064,432	272	\$ 7,590	0.1%	\$ 3,873,114	232	\$16,694	0.1%	87.6%	-14.7%	0.0%	4.2%	5.6%
North Jackson USD 335	\$ 2,980,857	432	\$ 6,900	0.1%	\$ 5,059,167	376	\$13,455	0.1%	69.7%	-13.0%	0.0%	3.5%	4.6%
Holton USD 336	\$ 9,303,730	1,086	\$ 8,567	0.3%	\$ 18,245,822	1,118	\$16,320	0.3%	96.1%	2.9%	0.0%	4.5%	4.3%
Royal Valley USD 337	\$ 6,196,581	854	\$ 7,256	0.2%	\$ 11,059,803	872	\$12,683	0.2%	78.5%	2.1%	0.0%	3.8%	3.7%
Valley Falls USD 338	\$ 3,047,460	462	\$ 6,596	0.1%	\$ 5,150,690	386	\$13,344	0.1%	69.0%	-16.5%	0.0%	3.4%	4.6%
Jefferson County North USD 339	\$ 3,917,201	481	\$ 8,144	0.1%	\$ 5,671,777	420	\$13,504	0.1%	44.8%	-12.7%	0.0%	2.7%	3.6%
Jefferson West USD 340	\$ 6,135,445	944	\$ 6,499	0.2%	\$ 10,198,109	822	\$12,406	0.2%	66.2%	-12.9%	0.0%	3.3%	4.2%
Oskaloosa USD 341	\$ 5,323,717	714	\$ 7,456	0.2%	\$ 7,251,232	534	\$13,579	0.1%	36.2%	-25.2%	-0.1%	2.1%	4.0%
McLouth USD 342	\$ 4,056,495	577	\$ 7,030	0.1%	\$ 6,111,441	490	\$12,472	0.1%	50.7%	-15.1%	0.0%	2.9%	3.9%
Perry USD 343	\$ 6,937,703	1,045	\$ 6,639	0.2%	\$ 10,570,923	759	\$13,927	0.2%	52.4%	-27.4%	-0.1%	2.9%	5.0%
Pleasanton USD 344	\$ 3,005,310	425	\$ 7,071	0.1%	\$ 4,563,107	360	\$12,675	0.1%	51.8%	-15.3%	0.0%	2.8%	3.9%
Seaman USD 345	\$ 20,247,388	3,180	\$ 6,367	0.7%	\$ 41,877,491	3,763	\$11,129	0.7%	106.8%	18.3%	0.0%	4.7%	3.6%
Jayhawk USD 346	\$ 3,903,248	600	\$ 6,505	0.1%	\$ 7,602,032	514	\$14,790	0.1%	94.8%	-14.3%	0.0%	4.6%	5.8%
Kinsley-Offerle USD 347	\$ 2,936,495	356	\$ 8,249	0.1%	\$ 5,080,057	334	\$15,210	0.1%	73.0%	-6.2%	0.0%	3.7%	4.5%
Baldwin City USD 348	\$ 8,199,610	1,241	\$ 6,607	0.3%	\$ 16,741,638	1,336	\$12,531	0.3%	104.2%	7.7%	0.0%	4.6%	4.1%
Stafford USD 349	\$ 3,105,390	338	\$ 9,188	0.1%	\$ 4,277,621	263	\$16,265	0.1%	37.7%	-22.2%	0.0%	2.5%	4.0%
Saint John-Hudson USD 350	\$ 3,361,206	444	\$ 7,570	0.1%	\$ 4,958,319	345	\$14,372	0.1%	47.5%	-22.3%	0.0%	2.7%	4.4%
Macksville USD 351	\$ 2,313,070	295	\$ 7,841	0.1%	\$ 3,837,731	241	\$15,924	0.1%	65.9%	-18.3%	0.0%	3.9%	5.2%
Goodland USD 352	\$ 7,980,788	1,156	\$ 6,904	0.3%	\$ 12,171,897	1,046	\$11,637	0.2%	52.5%	-9.5%	-0.1%	2.8%	3.4%
Wellington USD 353	\$ 11,260,153	1,971	\$ 5,713	0.4%	\$ 18,483,064	1,558	\$11,863	0.3%	64.1%	-21.0%	-0.1%	3.2%	4.8%
Claflin USD 354	\$ 2,612,963	325	\$ 8,040	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.3%	-2.9%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Ellinwood USD 355	\$ 3,920,490	601	\$ 6,523	0.1%	\$ 6,568,134	414	\$15,865	0.1%	67.5%	-31.1%	0.0%	3.4%	6.0%
Conway Springs USD 356	\$ 4,757,620	552	\$ 8,619	0.2%	\$ 6,535,799	480	\$13,616	0.1%	37.4%	-13.0%	0.0%	2.1%	3.1%
Belle Plaine USD 357	\$ 5,734,213	820	\$ 6,993	0.2%	\$ 7,064,107	600	\$11,774	0.1%	23.2%	-26.8%	-0.1%	1.5%	3.5%
Oxford USD 358	\$ 3,364,916	453	\$ 7,428	0.1%	\$ 5,335,451	353	\$15,115	0.1%	58.6%	-22.1%	0.0%	3.0%	4.8%
Argonia USD 359	\$ 2,175,346	266	\$ 8,178	0.1%	\$ 2,431,977	166	\$14,650	0.0%	11.8%	-37.6%	0.0%	2.0%	5.3%
Caldwell USD 360	\$ 2,403,682	340	\$ 7,070	0.1%	\$ 4,010,094	247	\$16,235	0.1%	66.8%	-27.4%	0.0%	3.4%	5.6%
Anthony-Harper-Chaparral USD 361	\$ 6,649,722	1,079	\$ 6,163	0.2%	\$ 11,780,748	848	\$13,892	0.2%	77.2%	-21.4%	0.0%	3.8%	5.4%
Prairie View USD 362	\$ 8,082,240	911	\$ 8,872	0.3%	\$ 13,105,727	868	\$15,099	0.2%	62.2%	-4.7%	0.0%	3.2%	3.6%
Holcomb USD 363	\$ 6,237,867	864	\$ 7,220	0.2%	\$ 11,078,649	953	\$11,625	0.2%	77.6%	10.3%	0.0%	3.9%	3.4%
Marysville USD 364	\$ 7,565,486	971	\$ 7,791	0.2%	\$ 11,211,183	708	\$15,835	0.2%	48.2%	-27.1%	-0.1%	2.7%	4.8%
Garnett USD 365	\$ 7,413,437	1,122	\$ 6,607	0.2%	\$ 13,705,610	1,022	\$13,411	0.2%	84.9%	-8.9%	0.0%	4.0%	4.7%
Woodson USD 366	\$ 4,355,543	620	\$ 7,025	0.1%	\$ 6,199,182	431	\$14,383	0.1%	42.3%	-30.5%	0.0%	2.3%	4.7%
Osawatomie USD 367	\$ 8,110,403	1,253	\$ 6,473	0.3%	\$ 16,963,117	1,171	\$14,486	0.3%	109.2%	-6.5%	0.0%	4.8%	5.3%
Paola USD 368	\$ 18,233,998	2,055	\$ 8,873	0.6%	\$ 35,729,494	1,931	\$18,503	0.6%	95.9%	-6.0%	0.0%	4.4%	4.8%
Burrton USD 369	\$ 2,233,128	246	\$ 9,078	0.1%	\$ 3,703,082	226	\$16,385	0.1%	65.8%	-8.1%	0.0%	3.5%	4.0%
Montezuma USD 371	\$ 1,848,943	215	\$ 8,600	0.1%	\$ 3,561,275	242	\$14,716	0.1%	92.6%	12.6%	0.0%	4.3%	3.6%
Silver Lake USD 372	\$ 5,244,687	689	\$ 7,612	0.2%	\$ 8,184,688	688	\$11,896	0.1%	56.1%	-0.1%	0.0%	2.9%	2.9%
Newton USD 373	\$ 23,141,903	3,458	\$ 6,692	0.8%	\$ 46,567,254	3,395	\$13,716	0.8%	101.2%	-1.8%	0.0%	4.6%	4.7%
Sublette USD 374	\$ 3,745,059	494	\$ 7,581	0.1%	\$ 7,076,272	488	\$14,501	0.1%	88.9%	-1.2%	0.0%	4.3%	4.4%
Circle USD 375	\$ 8,931,021	1,406	\$ 6,352	0.3%	\$ 21,863,552	1,883	\$11,611	0.4%	144.8%	33.9%	0.1%	5.9%	4.0%
Sterling USD 376	\$ 3,786,851	532	\$ 7,118	0.1%	\$ 7,500,924	520	\$14,425	0.1%	98.1%	-2.3%	0.0%	4.5%	4.6%
Atchison County USD 377	\$ 5,147,373	806	\$ 6,386	0.2%	\$ 8,695,678	580	\$14,993	0.1%	68.9%	-28.0%	0.0%	3.4%	5.6%
Riley County USD 378	\$ 4,595,655	625	\$ 7,353	0.1%	\$ 8,706,317	656	\$13,272	0.1%	89.4%	5.0%	0.0%	4.3%	4.0%
Clay Center USD 379	\$ 11,025,776	1,589	\$ 6,939	0.4%	\$ 20,090,635	1,337	\$15,027	0.3%	82.2%	-15.9%	0.0%	3.9%	5.1%
Vermillion USD 380	\$ 4,485,466	629	\$ 7,131	0.1%	\$ 6,443,987	518	\$12,440	0.1%	43.7%	-17.6%	0.0%	2.4%	3.8%
Spearville USD 381	\$ 2,537,218	362	\$ 7,009	0.1%	\$ 4,774,113	338	\$14,125	0.1%	88.2%	-6.6%	0.0%	4.2%	4.7%
Pratt USD 382	\$ 8,081,171	1,374	\$ 5,881	0.3%	\$ 13,266,239	1,171	\$11,329	0.2%	64.2%	-14.8%	0.0%	3.4%	4.5%
Manhattan-Ogden USD 383	\$ 41,232,221	5,810	\$ 7,097	1.3%	\$ 77,811,143	6,078	\$12,802	1.3%	88.7%	4.6%	-0.1%	4.2%	3.9%
Blue Valley-Randolph USD 384	\$ 2,316,397	302	\$ 7,670	0.1%	\$ 3,023,890	180	\$16,799	0.0%	30.5%	-40.4%	0.0%	1.9%	5.6%
Andover USD 385	\$ 15,654,207	2,791	\$ 5,609	0.5%	\$ 59,381,446	5,656	\$10,499	1.0%	279.3%	102.7%	0.5%	8.9%	4.3%
Madison-Virgil USD 386	\$ 2,187,875	282	\$ 7,758	0.1%	\$ 3,296,233	228	\$14,457	0.1%	50.7%	-19.1%	0.0%	2.8%	4.2%
Altoona-Midway USD 387	\$ 2,526,374	360	\$ 7,018	0.1%	\$ 2,895,313	210	\$13,787	0.0%	14.6%	-41.7%	0.0%	1.0%	5.0%
Ellis USD 388	\$ 2,674,520	368	\$ 7,268	0.1%	\$ 5,018,143	411	\$12,210	0.1%	87.6%	11.7%	0.0%	4.2%	3.5%
Eureka USD 389	\$ 5,843,380	796	\$ 7,341	0.2%	\$ 8,645,892	636	\$13,594	0.1%	48.0%	-20.1%	0.0%	2.6%	4.1%
Hamilton USD 390	\$ 1,097,075	122	\$ 8,992	0.0%	\$ 1,384,725	88	\$15,736	0.0%	26.2%	-27.9%	0.0%	1.7%	4.3%
Osborne County USD 392	\$ 3,298,932	496	\$ 6,651	0.1%	\$ 3,904,258	280	\$13,944	0.1%	18.3%	-43.5%	0.0%	1.3%	5.0%
Solomon USD 393	\$ 3,217,602	427	\$ 7,535	0.1%	\$ 4,587,524	326	\$14,072	0.1%	42.6%	-23.7%	0.0%	2.4%	4.2%
Rose Hill USD 394	\$ 9,420,194	1,755	\$ 5,368	0.3%	\$ 17,263,094	1,603	\$10,769	0.3%	83.3%	-8.7%	0.0%	4.3%	4.8%
La Crosse USD 395	\$ 2,788,859	357	\$ 7,812	0.1%	\$ 3,773,042	291	\$12,966	0.1%	35.3%	-18.5%	0.0%	2.2%	3.5%
Douglass USD 396	\$ 6,257,490	904	\$ 6,922	0.2%	\$ 8,398,630	684	\$12,279	0.1%	34.2%	-24.3%	-0.1%	2.1%	3.9%
Centre USD 397	\$ 2,509,372	307	\$ 8,174	0.1%	\$ 4,262,176	483	\$8,824	0.1%	69.9%	57.3%	0.0%	3.6%	0.9%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Peabody-Burns USD 398	\$ 3,576,006	466	\$ 7,674	0.1%	\$ 4,137,905	254	\$16,291	0.1%	15.7%	-45.5%	0.0%	1.1%	5.1%
Paradise USD 399	\$ 1,458,177	154	\$ 9,469	0.0%	\$ 2,213,591	118	\$18,759	0.0%	51.8%	-23.4%	0.0%	2.9%	4.9%
Smoky Valley USD 400	\$ 6,935,803	990	\$ 7,006	0.2%	\$ 11,441,129	916	\$12,490	0.2%	65.0%	-7.5%	0.0%	3.3%	3.8%
Chase-Raymond USD 401	\$ 1,728,517	182	\$ 9,497	0.1%	\$ 2,677,956	164	\$16,329	0.0%	54.9%	-9.9%	0.0%	3.0%	4.2%
Augusta USD 402	\$ 11,606,698	2,227	\$ 5,212	0.4%	\$ 22,861,346	2,174	\$10,516	0.4%	97.0%	-2.4%	0.0%	4.4%	4.7%
Otis-Bison USD 403	\$ 2,492,874	336	\$ 7,419	0.1%	\$ 3,238,379	230	\$14,080	0.1%	29.9%	-31.5%	0.0%	1.8%	4.4%
Riverton USD 404	\$ 5,399,899	828	\$ 6,522	0.2%	\$ 9,425,763	731	\$12,894	0.2%	74.6%	-11.7%	0.0%	3.7%	4.5%
Lyons USD 405	\$ 7,623,260	934	\$ 8,162	0.2%	\$ 14,905,564	794	\$18,773	0.2%	95.5%	-15.0%	0.0%	4.4%	5.6%
Wathena USD 406	\$ 3,259,002	402	\$ 8,107	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-4.4%	-4.3%
Russell County USD 407	\$ 7,787,037	1,166	\$ 6,678	0.3%	\$ 10,681,858	763	\$14,000	0.2%	37.2%	-34.6%	-0.1%	2.3%	5.1%
Marion-Florence USD 408	\$ 4,758,920	726	\$ 6,555	0.2%	\$ 7,085,125	486	\$14,578	0.1%	48.9%	-33.1%	0.0%	2.7%	5.4%
Atchison USD 409	\$ 12,868,943	1,616	\$ 7,963	0.4%	\$ 19,277,698	1,582	\$12,186	0.3%	49.8%	-2.1%	-0.1%	2.8%	3.0%
Durham-Hillsboro-Lehigh USD 410	\$ 5,461,370	736	\$ 7,420	0.2%	\$ 7,506,698	546	\$13,749	0.1%	37.5%	-25.8%	-0.1%	2.1%	4.1%
Goessel USD 411	\$ 2,700,155	316	\$ 8,545	0.1%	\$ 3,707,129	276	\$13,432	0.1%	37.3%	-12.7%	0.0%	2.2%	3.3%
Hoxie Community USD 412	\$ 3,446,871	447	\$ 7,711	0.1%	\$ 4,017,325	339	\$11,851	0.1%	16.5%	-24.2%	0.0%	1.1%	2.9%
Chanute USD 413	\$ 11,064,045	1,955	\$ 5,659	0.4%	\$ 22,275,659	1,783	\$12,493	0.4%	101.3%	-8.8%	0.0%	4.6%	5.3%
Hiawatha USD 415	\$ 7,352,516	1,096	\$ 6,709	0.2%	\$ 10,786,625	837	\$12,887	0.2%	46.7%	-23.6%	-0.1%	2.5%	4.3%
Louisburg USD 416	\$ 8,128,059	1,303	\$ 6,238	0.3%	\$ 19,758,620	1,662	\$11,888	0.3%	143.1%	27.6%	0.1%	6.5%	4.9%
Morris County USD 417	\$ 6,195,213	1,036	\$ 5,980	0.2%	\$ 8,958,561	711	\$12,600	0.1%	44.6%	-31.4%	-0.1%	2.5%	5.0%
McPherson USD 418	\$ 20,455,670	2,710	\$ 7,548	0.7%	\$ 35,370,468	2,282	\$15,500	0.6%	72.9%	-15.8%	-0.1%	3.6%	4.8%
Canton-Galva USD 419	\$ 3,430,550	426	\$ 8,053	0.1%	\$ 6,172,667	358	\$17,242	0.1%	79.9%	-16.0%	0.0%	3.9%	5.0%
Osage City USD 420	\$ 4,471,426	745	\$ 6,002	0.1%	\$ 7,690,802	631	\$12,188	0.1%	72.0%	-15.3%	0.0%	3.6%	4.7%
Lyndon USD 421	\$ 3,110,850	507	\$ 6,136	0.1%	\$ 5,420,745	400	\$13,552	0.1%	74.3%	-21.1%	0.0%	4.1%	5.6%
Kiowa County USD 422	\$ 2,239,207	294	\$ 7,616	0.1%	\$ 5,229,477	334	\$15,657	0.1%	133.5%	13.6%	0.0%	20.3%	26.2%
Moundridge USD 423	\$ 4,020,095	452	\$ 8,894	0.1%	\$ 5,402,808	406	\$13,307	0.1%	34.4%	-10.2%	0.0%	2.4%	3.4%
Mullinville USD 424	\$ 1,331,142	109	\$ 12,212	0.0%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	0.0%	-3.0%	-6.4%
Highland USD 425	\$ 2,174,361	278	\$ 7,821	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-3.8%	-2.7%
Pike Valley USD 426	\$ 2,337,598	300	\$ 7,792	0.1%	\$ 3,126,581	206	\$15,178	0.1%	33.8%	-31.3%	0.0%	2.0%	4.4%
Republic County USD 427	\$ 4,326,035	606	\$ 7,139	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.6%	-3.7%
Great Bend USD 428	\$ 19,375,138	3,158	\$ 6,135	0.6%	\$ 39,726,765	3,018	\$13,163	0.7%	105.0%	-4.4%	0.0%	4.8%	5.1%
Troy USD 429	\$ 2,868,523	398	\$ 7,207	0.1%	\$ 4,200,262	317	\$13,250	0.1%	46.4%	-20.4%	0.0%	2.6%	4.2%
South Brown County USD 430	\$ 5,307,962	725	\$ 7,321	0.2%	\$ 8,255,879	546	\$15,121	0.1%	55.5%	-24.7%	0.0%	3.0%	4.8%
Hoisington USD 431	\$ 5,713,414	744	\$ 7,679	0.2%	\$ 8,809,770	694	\$12,694	0.1%	54.2%	-6.7%	0.0%	4.1%	5.6%
Victoria USD 432	\$ 2,218,539	302	\$ 7,346	0.1%	\$ 3,961,005	281	\$14,096	0.1%	78.5%	-7.0%	0.0%	3.8%	4.3%
Midway USD 433	\$ 1,650,858	232	\$ 7,116	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-3.4%	-1.9%
Santa Fe Trail USD 434	\$ 9,113,667	1,318	\$ 6,915	0.3%	\$ 12,124,543	995	\$12,185	0.2%	33.0%	-24.5%	-0.1%	1.9%	3.7%
Abilene USD 435	\$ 8,543,396	1,506	\$ 5,673	0.3%	\$ 17,164,847	1,571	\$10,926	0.3%	100.9%	4.3%	0.0%	4.7%	4.5%
Caney Valley USD 436	\$ 5,445,353	954	\$ 5,708	0.2%	\$ 8,266,531	743	\$11,126	0.1%	51.8%	-22.1%	0.0%	2.7%	4.4%
Auburn Washburn USD 437	\$ 32,071,986	4,946	\$ 6,484	1.0%	\$ 64,423,588	5,918	\$10,886	1.1%	100.9%	19.7%	0.0%	4.5%	3.4%
Skyline USD 438	\$ 2,710,299	346	\$ 7,833	0.1%	\$ 5,155,508	406	\$12,698	0.1%	90.2%	17.3%	0.0%	4.3%	3.3%
Sedgwick USD 439	\$ 3,528,742	463	\$ 7,621	0.1%	\$ 5,248,073	484	\$10,843	0.1%	48.7%	4.5%	0.0%	2.9%	2.6%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Halstead USD 440	\$ 5,424,623	751	\$ 7,223	0.2%	\$ 9,158,331	762	\$12,019	0.2%	68.8%	1.5%	0.0%	3.5%	3.5%
Sabetha USD 441	\$ 7,199,253	1,039	\$ 6,929	0.2%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.2%	-3.9%	-3.2%
Nemaha Valley USD 442	\$ 4,438,441	517	\$ 8,585	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-0.5%	1.0%
Dodge City USD 443	\$ 27,663,964	4,909	\$ 5,635	0.9%	\$ 80,516,445	6,402	\$12,577	1.3%	191.1%	30.4%	0.4%	7.2%	5.4%
Little River USD 444	\$ 2,459,941	276	\$ 8,913	0.1%	\$ 4,339,552	322	\$13,477	0.1%	76.4%	16.7%	0.0%	3.8%	2.9%
Coffeyville USD 445	\$ 11,889,882	2,236	\$ 5,317	0.4%	\$ 22,259,702	1,660	\$13,409	0.4%	87.2%	-25.8%	0.0%	4.1%	6.2%
Independence USD 446	\$ 11,959,772	2,221	\$ 5,385	0.4%	\$ 25,243,085	1,939	\$13,019	0.4%	111.1%	-12.7%	0.0%	4.8%	5.7%
Cherryvale-Thayer USD 447	\$ 4,631,992	671	\$ 6,903	0.2%	\$ 9,908,909	898	\$11,034	0.2%	113.9%	33.8%	0.0%	5.0%	3.2%
Inman USD 448	\$ 3,652,414	486	\$ 7,515	0.1%	\$ 5,519,149	420	\$13,141	0.1%	51.1%	-13.6%	0.0%	2.8%	3.8%
Easton USD 449	\$ 4,798,761	704	\$ 6,816	0.2%	\$ 8,500,681	620	\$13,711	0.1%	77.1%	-11.9%	0.0%	3.7%	4.6%
Shawnee Heights USD 450	\$ 21,410,050	3,384	\$ 6,327	0.7%	\$ 38,002,121	3,500	\$10,858	0.6%	77.5%	3.4%	-0.1%	3.7%	3.5%
B & B USD 451	\$ 1,953,537	270	\$ 7,235	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.3%	-2.9%
Stanton County USD 452	\$ 4,168,993	540	\$ 7,720	0.1%	\$ 5,775,263	425	\$13,589	0.1%	38.5%	-21.3%	0.0%	2.4%	4.1%
Leavenworth USD 453	\$ 32,275,053	4,018	\$ 8,033	1.0%	\$ 47,116,550	3,642	\$12,937	0.8%	46.0%	-9.4%	-0.3%	2.9%	3.6%
Burlingame USD 454	\$ 2,414,703	362	\$ 6,670	0.1%	\$ 3,904,200	301	\$12,971	0.1%	61.7%	-16.9%	0.0%	3.2%	4.5%
Hillcrest Rural USD 455	\$ 1,548,812	154	\$ 10,057	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-5.4%	-3.7%
Marais des Cygnes Valley USD 456	\$ 2,075,828	290	\$ 7,158	0.1%	\$ 3,563,338	254	\$14,029	0.1%	71.7%	-12.4%	0.0%	3.8%	4.7%
Garden City USD 457	\$ 43,820,976	7,081	\$ 6,189	1.4%	\$ 90,085,613	7,213	\$12,489	1.5%	105.6%	1.9%	0.1%	4.7%	4.6%
Basehor-Linwood USD 458	\$ 10,309,127	1,692	\$ 6,093	0.3%	\$ 29,778,456	2,320	\$12,836	0.5%	188.9%	37.1%	0.2%	7.0%	5.0%
Bucklin USD 459	\$ 2,531,468	354	\$ 7,151	0.1%	\$ 3,206,799	224	\$14,316	0.1%	26.7%	-36.7%	0.0%	1.6%	4.7%
Hesston USD 460	\$ 5,740,701	840	\$ 6,834	0.2%	\$ 9,561,971	798	\$11,982	0.2%	66.6%	-5.0%	0.0%	3.3%	3.6%
Neodesha USD 461	\$ 5,383,584	758	\$ 7,102	0.2%	\$ 8,790,974	678	\$12,966	0.1%	63.3%	-10.6%	0.0%	3.3%	4.0%
Central USD 462	\$ 3,203,895	405	\$ 7,911	0.1%	\$ 4,725,440	310	\$15,243	0.1%	47.5%	-23.5%	0.0%	2.6%	4.3%
Udall USD 463	\$ 2,523,474	320	\$ 7,886	0.1%	\$ 4,439,697	331	\$13,413	0.1%	75.9%	3.4%	0.0%	3.8%	3.6%
Tonganoxie USD 464	\$ 8,646,989	1,467	\$ 5,894	0.3%	\$ 19,736,847	1,908	\$10,344	0.3%	128.3%	30.1%	0.0%	5.4%	3.7%
Winfield USD 465	\$ 21,835,903	2,634	\$ 8,290	0.7%	\$ 36,287,031	2,192	\$16,554	0.6%	66.2%	-16.8%	-0.1%	3.4%	4.6%
Scott County USD 466	\$ 6,855,042	1,121	\$ 6,115	0.2%	\$ 11,237,334	910	\$12,349	0.2%	63.9%	-18.8%	0.0%	3.2%	4.7%
Leoti USD 467	\$ 4,338,211	478	\$ 9,076	0.1%	\$ 6,110,607	405	\$15,088	0.1%	40.9%	-15.3%	0.0%	2.6%	3.7%
Healy USD 468	\$ 1,127,270	104	\$ 10,839	0.0%	\$ 1,292,065	68	\$19,001	0.0%	14.6%	-34.6%	0.0%	1.2%	4.5%
Lansing USD 469	\$ 10,790,761	1,913	\$ 5,641	0.3%	\$ 31,142,935	2,535	\$12,285	0.5%	188.6%	32.5%	0.2%	6.9%	5.1%
Arkansas City USD 470	\$ 16,631,177	2,858	\$ 5,819	0.5%	\$ 32,471,698	2,768	\$11,731	0.5%	95.2%	-3.1%	0.0%	4.4%	4.6%
Dexter USD 471	\$ 1,693,068	200	\$ 8,465	0.1%	\$ 2,191,040	145	\$15,111	0.0%	29.4%	-27.5%	0.0%	1.8%	3.9%
Chapman USD 473	\$ 7,295,382	1,227	\$ 5,946	0.2%	\$ 12,868,811	1,048	\$12,279	0.2%	76.4%	-14.6%	0.0%	12.4%	13.3%
Haviland USD 474	\$ 1,686,637	179	\$ 9,423	0.1%	\$ 1,999,466	101	\$19,797	0.0%	18.5%	-43.6%	0.0%	1.4%	5.2%
Geary County Schools USD 475	\$ 35,332,091	6,077	\$ 5,814	1.1%	\$ 114,494,699	8,115	\$14,109	1.9%	224.1%	33.5%	0.7%	7.9%	6.0%
Copeland USD 476	\$ 1,284,083	122	\$ 10,525	0.0%	\$ 2,139,297	103	\$20,770	0.0%	66.6%	-15.6%	0.0%	3.5%	5.0%
Ingalls USD 477	\$ 1,999,146	294	\$ 6,800	0.1%	\$ 3,194,344	227	\$14,072	0.1%	59.8%	-22.8%	0.0%	3.3%	5.0%
Crest USD 479	\$ 2,260,292	311	\$ 7,268	0.1%	\$ 2,693,864	198	\$13,605	0.0%	19.2%	-36.3%	0.0%	1.4%	4.4%
Liberal USD 480	\$ 24,465,028	4,050	\$ 6,041	0.8%	\$ 55,907,398	4,722	\$11,840	0.9%	128.5%	16.6%	0.1%	5.4%	4.4%
Rural Vista USD 481	\$ 3,021,280	452	\$ 6,684	0.1%	\$ 4,421,219	291	\$15,193	0.1%	46.3%	-35.6%	0.0%	2.7%	5.5%
Dighton USD 482	\$ 2,865,307	345	\$ 8,305	0.1%	\$ 4,223,616	232	\$18,205	0.1%	47.4%	-32.8%	0.0%	2.8%	5.6%

Table 5: By District

District	1999				2015				Cumulative Change			Ave Annual Change	
	Total	FTE	PP	% of Total	Total	FTE	PP	% of Total	Total	PP	% of Total	Total	PP
Kismet-Plains USD 483	\$ 4,925,248	693	\$ 7,107	0.2%	\$ 10,519,858	700	\$15,028	0.2%	113.6%	1.0%	0.0%	4.9%	4.9%
Fredonia USD 484	\$ 6,255,696	882	\$ 7,093	0.2%	\$ 8,183,291	652	\$12,551	0.1%	30.8%	-26.1%	-0.1%	1.8%	3.8%
Elwood USD 486	\$ 2,034,161	312	\$ 6,520	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-1.8%	-1.6%
Herington USD 487	\$ 4,178,839	571	\$ 7,318	0.1%	\$ 6,465,064	466	\$13,874	0.1%	54.7%	-18.4%	0.0%	3.0%	4.3%
Axtell USD 488	\$ 2,782,560	374	\$ 7,440	0.1%	\$ -	-	\$0	0.0%	-100.0%	-100.0%	-0.1%	-3.9%	-2.3%
Hays USD 489	\$ 24,424,496	3,423	\$ 7,135	0.8%	\$ 39,266,500	2,852	\$13,768	0.6%	60.8%	-16.7%	-0.1%	3.3%	4.5%
El Dorado USD 490	\$ 19,478,108	2,178	\$ 8,943	0.6%	\$ 27,762,271	1,882	\$14,751	0.5%	42.5%	-13.6%	-0.2%	3.1%	4.1%
Eudora USD 491	\$ 7,140,601	1,100	\$ 6,491	0.2%	\$ 21,344,704	1,590	\$13,424	0.4%	198.9%	44.5%	0.1%	7.8%	5.4%
Flinthills USD 492	\$ 2,524,255	339	\$ 7,446	0.1%	\$ 4,287,428	276	\$15,534	0.1%	69.8%	-18.6%	0.0%	3.5%	4.9%
Columbus USD 493	\$ 8,601,936	1,369	\$ 6,283	0.3%	\$ 12,237,107	974	\$12,564	0.2%	42.3%	-28.9%	-0.1%	2.4%	4.6%
Syracuse USD 494	\$ 3,827,821	509	\$ 7,520	0.1%	\$ 6,981,432	500	\$13,963	0.1%	82.4%	-1.8%	0.0%	4.0%	4.3%
Fort Larned USD 495	\$ 10,407,856	1,073	\$ 9,700	0.3%	\$ 13,975,854	880	\$15,882	0.2%	34.3%	-18.0%	-0.1%	2.3%	3.5%
Pawnee Heights USD 496	\$ 1,537,486	159	\$ 9,670	0.0%	\$ 2,203,547	164	\$13,436	0.0%	43.3%	3.1%	0.0%	2.6%	2.8%
Lawrence USD 497	\$ 70,022,453	9,992	\$ 7,008	2.3%	\$ 140,674,708	11,304	\$12,445	2.3%	100.9%	13.1%	0.0%	4.5%	3.7%
Valley Heights USD 498	\$ 3,735,578	514	\$ 7,268	0.1%	\$ 5,744,299	407	\$14,114	0.1%	53.8%	-20.8%	0.0%	2.9%	4.4%
Galena USD 499	\$ 5,243,999	795	\$ 6,596	0.2%	\$ 11,088,925	796	\$13,931	0.2%	111.5%	0.1%	0.0%	4.9%	5.0%
Kansas City USD 500	\$ 145,285,530	19,796	\$ 7,339	4.7%	\$ 322,556,468	20,523	\$15,717	5.3%	122.0%	3.7%	0.6%	5.4%	5.3%
Topeka USD 501	\$ 99,110,884	13,459	\$ 7,364	3.2%	\$ 178,548,679	13,294	\$13,431	2.9%	80.2%	-1.2%	-0.3%	3.9%	4.0%
Lewis USD 502	\$ 1,584,653	191	\$ 8,297	0.1%	\$ 1,565,557	104	\$15,053	0.0%	-1.2%	-45.5%	0.0%	0.1%	4.5%
Parsons USD 503	\$ 9,131,233	1,704	\$ 5,359	0.3%	\$ 15,280,396	1,225	\$12,474	0.3%	67.3%	-28.1%	0.0%	3.4%	5.6%
Oswego USD 504	\$ 3,686,006	492	\$ 7,492	0.1%	\$ 6,367,352	468	\$13,605	0.1%	72.7%	-4.9%	0.0%	3.6%	4.0%
Chetopa-St. Paul USD 505	\$ 2,120,780	266	\$ 7,973	0.1%	\$ 6,616,523	453	\$14,606	0.1%	212.0%	70.3%	0.0%	9.2%	4.4%
Labette County USD 506	\$ 9,669,090	1,781	\$ 5,429	0.3%	\$ 16,482,166	1,492	\$11,047	0.3%	70.5%	-16.2%	0.0%	3.5%	4.7%
Satanta USD 507	\$ 3,697,782	438	\$ 8,442	0.1%	\$ 4,686,158	294	\$15,939	0.1%	26.7%	-32.9%	0.0%	1.8%	4.4%
Baxter Springs USD 508	\$ 5,567,269	884	\$ 6,298	0.2%	\$ 12,643,834	984	\$12,849	0.2%	127.1%	11.3%	0.0%	5.4%	4.7%
South Haven USD 509	\$ 1,884,223	264	\$ 7,137	0.1%	\$ 3,149,421	180	\$17,497	0.1%	67.1%	-31.8%	0.0%	3.4%	5.9%
Attica USD 511	\$ 1,452,615	163	\$ 8,912	0.0%	\$ 2,762,595	155	\$17,823	0.0%	90.2%	-4.9%	0.0%	4.5%	5.2%
Shawnee Mission USD 512	\$ 207,718,874	30,294	\$ 6,857	6.7%	\$ 322,545,833	26,280	\$12,273	5.3%	55.3%	-13.3%	-1.4%	2.9%	3.8%
<b>Total</b>	<b>\$ 3,083,186,364</b>	<b>448,327</b>	<b>\$ 7,279</b>	<b>100.0%</b>	<b>\$ 6,066,249,995</b>	<b>463,266</b>	<b>\$12,752</b>	<b>100.0%</b>	<b>96.8%</b>	<b>3.3%</b>	<b>0.0%</b>	<b>4.4%</b>	<b>2.8%</b>

The district representing the largest percent of the state in 1999 made up 8.5 percent of total expenditures (USD 259), and the district representing the smallest percent made up 0.03 percent (USD 295). The district representing the largest percent of the state in 2015 made up 10.7 percent of total expenditures (USD 259), and the district representing the smallest percent

made up 0.02 percent (USD 468).

### Additional Resources

KASB has provided an online tool that will allow users to see all of the data presented in this report filtered by district, fund, object, sub object, school year, and a variety of other factors. Data can then be

exported in a variety of formats to be used in presentations, reports and online. To see the tool, visit [public.tableau.com/views/District\\_Expenditures/Overview](https://public.tableau.com/views/District_Expenditures/Overview). Related reports and data can also be found at [kasb.org/research](https://kasb.org/research). Questions or feedback can be sent to [research@kasb.org](mailto:research@kasb.org).

## Glossary

### Object

Taken from <http://cpfs.ksde.org/glossary.aspx>

- Instruction (1000) – includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
  - Support Services (2000) – Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The sub functions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.
  - Support Services (Students) (2000) – Activities designed to assess and improve the well-being of students and to supplement the teaching process. Include only staff in attendance and social work services, substance abuse, guidance, health, psychology, speech pathology, and audiology.
  - Support Services-Instruction (2200) – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
  - Support Services-General Administration (2300) – Activities concerned with establishing and administering policy for operating the LEA. Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent. Do not include the chief business official here, but in Support Services-Business (2500).
  - Support Services-School Administration (2400) – Support Services-School Administration Activities concerned with overall administrative responsibility for a school. Include only the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons and the principal.
  - Central Services (2500) – Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology. Note: Expenditure data includes Function 2900-Other Supplemental Services for budget year 2013-14 and prior as collected. Beginning with the 2014-15 budget year, Function 2500 and 2900 will be collected separately.
  - Operation and Maintenance of Plant (2600) – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
  - Student Transportation (2700) – Activities concerned with conveying students to and from school, as provided by state and federal law.
- This includes trips between home and school, and trips to and from school activities.
- Other Support Services (2900) – All other support services not classified elsewhere in the 2000 series. (Includes room and board for Special Education students.)
  - Operation of Non-instructional Services (3000) – Activities concerned with providing non-instructional services to students, staff, or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).
  - Facilities Acquisition and Construction (4000) – Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
  - Debt Service (5000) – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

### Sub Object

Taken from <http://cpfs.ksde.org/glossary.aspx>

- Personal Services-Salaries (100) – Amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- Employee Benefits (200) – Amounts paid by the district on behalf of employees; these amounts

are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services.

- Purchased Professional and Technical Services (300) – Services which can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- Purchased Property Services (400) – Services purchased to operate, repair, maintain and rent property owned or used by the district. These services are performed by persons other than district employees.
- Other Purchased Services (500) – Amounts paid for services rendered by organizations or personnel not on the payroll of the district. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- Supplies and Materials (600) – Amounts paid for items that are consumed, worn out, or deteriorated through use.
- Property (700) – Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- Debt Service and Miscellaneous (800) – Amounts paid for goods and services not otherwise classified. For this report, this was split into:
  - Debt Service: Judgements (820), Principal (831), Interest (832), an Comm Postage (890)
  - Miscellaneous: Other (800) and No Object Code (000)

Taken from <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Online-Budget-Packet>

- General (06) – Money for the General Fund is primarily local property tax and equalized state aid. Any cash balance carried forward reduces the succeeding year’s state aid. Expenditures from the general fund are limited by state law and may be transferred to numerous program and weighted funds such as four-year-old at-risk, K-12 at-risk, bilingual education, driver education, food service, parents as teachers, special education, vocational education, professional development, etc.
- Federal (07) – These are primarily Title programs for specific, targeted purposes. Cash balance will be very small and consists of money that will be spent in the immediate future.
- Supplemental General (08) – Also known as the Local Option Budget (LOB), this is additional budget authority for operating expenses, similar to the general fund. Boards of education may adopt up to 30% of the general fund, or 31% with an affirmative vote of the patrons of the district. Funding is from local property taxes and equalized state aid. Any cash balance carried over reduces the succeeding year’s property tax.
- Adult Education (10) – This money is primarily from a mill levy that is used for adult basic education programs (GED).
- Four Year Old At Risk (11) – Money is transferred to this fund from the general fund. Carryover funds will help support the succeeding year’s budget.
- Adult Supplemental (12) – This fund consists primarily of fees collected for non-credit classes.
- K-12 At-Risk (13) – At-risk funding is based on the number of students qualifying for free meals and those who scored non-proficient on the state reading or mathematics assessment. The funds will be deposited in the general fund and transferred to the K-12 at-risk fund.

- Bilingual Education (14) – Revenue in this fund is transferred from the school district’s general fund. The general fund receives money from the state as a result of the weighting of bilingual students.
- Virtual Education (15) – These funds, based on the number of students enrolled in a virtual program, are transferred from the general fund to fund virtual education.
- Capital Outlay (16) – Local boards may levy up to 8 mills, subject to protest petition, for capital outlay funding. The money must be spent for capital outlay items as identified in state statutes. Revenue in this fund cannot be spent for operating expenses. Many school districts will try to build cash in this fund for special projects, or emergency facility needs.
- Driver Training (18) – Revenue in this fund is received from student fees, state driver education state aid, and transfers from the general fund. Carryover funds help fund the succeeding year’s budget.
- Extraordinary School (22) – This fund is used for before and after school programs. Revenue is received from fees and general fund transfers. The cash balance in this fund is normally very small.
- Food Service (24) – This fund receives revenue from the federal government (approximately 70 percent), a small amount from the state, and student fees. Federal guidelines provide that this fund should not exceed a three-month operating balance unless there are special circumstances.
- Professional Development (26) – State aid for professional development has been eliminated. Therefore, school districts transfer money into this fund from the general fund to finance professional development activities.
- Parents Education (28) – All expenditures for parent education programs are paid from this fund. Revenue in this fund is state aid and transfers from the general fund.

## Fund



- Summer School (29) – Revenue in this fund consists of fees and general fund transfers. The cash balance in this fund is normally very small.
- Special Education (30) – State aid for special education is deposited in the general fund and transferred to the special education fund. The state does not provide any money for special education until at least October 15 each year. Therefore, districts need a reasonable balance in this fund to operate for the first 3.5 months of the fiscal year.
- Vocational Education (34) – Revenue in this fund consists of federal Carl Perkins money and general fund transfers. The general fund receives money from the state as a result of the weighting for students enrolled in approved vocational programs. The cash balance in this fund is normally very small.
- Gifts & Grants (35) – This fund consists of gifts to the school district such as scholarships and individual gifts for a specific purpose. This fund may also include some private grants.
- Special Liability (42) – This money consists of a mill levy authorized for special liabilities such as attorney fees, judgments, etc.
- Contingency Reserve (53) – This fund allows school districts to maintain a reserve for unexpected expenditures. By law school districts may maintain an amount equal to 10% of the general fund in the contingency reserve fund.
- Textbook & Student Materials Revolving (55) – This fund consists primarily of fees for the purchase of textbooks and general fund transfers.
- Bond & Interest (62 & 63) – Revenue in this fund is generated by a mill levy and is available for the payment of principal and interest on bonds.
- Special Education Cooperative (78) – Revenue in this fund is for school districts that sponsor a special education cooperative.

The following funds were not included in KSDE's definitions, but were included in the data:

- Declining Enrollment (19)
- Cost of Living (33)
- Vocational School (36)
- School Retirement (44)
- Extraordinary Growth (45)
- KPERS Special Retirement (51)
- Activity Fund (56)
- No Fund Warrant (66)
- Special Assessment (67)

## Methods

Data was pulled from KSDE's CPFS website ([cpfs.ksde.org/](http://cpfs.ksde.org/)) annually from the 1998-99 school year through the 2014-15 school year. Data used represents actual expenditures reported by Fund, Object, and Sub Object. Data was excluded in cases where the reported amount represented a transfer from one fund to another or that would otherwise result in double-counting of funds. At the recommendation from KSDE, expenditures with Object Code = 5200 (Fund Transfers) and expenditures from funds 19 (Declining Enrollment), 33 (Cost of Living), 45 (Extraordinary Growth), 47 (Special Reserve), and 57 (Tuition Reimbursement) were excluded.

## Notes

## Notes



**KANSAS ASSOCIATION  
OF SCHOOL BOARDS**

Serving Educational Leaders, Inspiring Student Success

1420 SW Arrowhead Road • Topeka, KS 66604-4024

RETURN SERVICE REQUESTED

Nonprofit Organization  
**U.S. POSTAGE  
PAID**  
PERMIT NO. 104  
Topeka, Kansas