

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Vice Chairman Les Donovan at 10:40 a.m. on February 10, 2004, in Room 519-S of the Capitol.

All members were present.

Committee staff present:

Martha Dorsey, Legislative Research Department
Gordon Self, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Sandy Prager, Commissioner of Insurance
Senator James Barnett
Barb Hinton, Legislative Division of Post Audit
Jim Edwards, Kanss Association of School Boards

Others attending:

See Attached List.

SB 370—Income tax deduction for long-term care insurance premiums paid by an individual

Insurance Commissioner Sandy Prager testified in support of **SB 370**. She explained that the bill would amend the current Kansas income tax law allowing for state income tax credits on premiums paid for a federally qualified long-term care coverage policy and that the credits could be an incentive for individuals to purchase long-term care insurance. She noted that many Kansans will not have the income to provide for long-term care beyond 120 days. Many of them will become Medicaid dependent, placing even more pressure on a financially challenged Medicaid program. (Attachment 1)

Commissioner Prager commented that, in the past, the Legislature has never disagreed with the concept of a tax credit for purchasing long-term care insurance; however, the revenue loss to the state versus the potential savings down the road has always been a debated subject. She pointed out that long-term care is the most rapidly growing piece of the Medicaid budget, and keeping a percentage of individuals off Medicaid through long-term health care insurance would have a positive fiscal impact for the state. She noted that a study conducted by the Employee Benefit Research Institute demonstrated that, all things remaining the same in terms of levels of benefit and the average cost, it will cost Kansas another \$700 million annually by 2032 to provide for the Medicaid eligible, which includes an increased number of persons because of the aging baby boom generation. She commented that the tax credit would not only benefit the state in the long run but also the individual taxpayer who will retain the ability to choose where to receive services. She said that goal of the bill is to target individuals most likely to become Medicaid eligible—middle to lower income individuals. She pointed out that the \$500 deduction would not cover the total cost of the premium.

Senator Barnett testified in support of **SB 370**. He noted that, currently, Kansas has 15,829 persons on Medicaid in nursing homes, costing Medicaid \$470 million per year. The annual cost for a person staying in a nursing facility under Medicaid is \$29,412, and the average annual cost for a person on the Home and Community Based Services/Frail Elderly (HCBS/FE) waiver is \$11,040. The average length of stay in a nursing facility is 2.94 years, and the average length of stay in the HCBS/FE waiver is 2.04 years. He explained that the bill allows a \$500 deduction beginning in Fiscal Year 2006, and the deduction increases to a maximum of \$1,000 by January 1, 2010. By gradually accelerating the deduction, Kansas has an opportunity to create an incentive for Kansas citizens to acquire long-term coverage and not further worsen the state's budgetary problems. (Attachment 2)

Senator Lee commented that the State of Kansas now spends more on Medicaid than on all of the regents institutions.

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:40 a.m. on February 10, 2004, in Room 519-S of the Capitol.

Barb Hinton, Legislative Division of Post Audit, informed the Committee that **SB 370** addresses an issue raised in a 2002 performance audit entitled "Medicaid Cost Containment: Controlling Costs of Long-Term Care." The audit identified a number of actions the state could take to limit how much it pays for long-term care for low income Kansans. One of the options was to provide incentives, such as a tax credit, that would encourage people to buy long-term insurance. However, the audit report suggests that Kansas may want to limit the income on which premiums are deductible because individuals with high incomes are less likely to later qualify for Medicaid services. Ms. Hinton noted that the bill would provide a tax deduction for anyone who purchases long-term care insurance, regardless of income. But the deduction may encourage more middle and upper and middle income people to buy long-term care insurance. In addition, the deduction may encourage more people to purchase long-term care insurance rather than shifting or structuring assets in such a way that they become eligible for Medicaid while still protecting their assets. In conclusion, she cautioned that the bill may not help low income people a great deal because, most likely, they cannot afford long-term care insurance even with the tax deduction. She discussed additional steps the state could take in order to make long-term care more affordable. (Attachment 3)

Senator Corbin called the Committee's attention to written testimony in support of **SB 370** submitted by William W. Sneed with Polsinelli, Shalton, and Welte, a professional corporation. (Attachment 4)

There being no others wishing to testify, the hearing on **SB 370** was closed.

Senator Corbin called upon Jim Edwards, Kansas Association of School Boards, to present information requested by the Committee at the hearing on **SB 403**, the Governor's Education First plan. Mr. Edwards briefly discussed data on the number of employees employed by school districts and their salaries, and he responded to questions from committee members. (Attachment 5)

Senator Donovan moved to approve the minutes of the February 5 and 6, 2004, meetings, seconded by Senator Buhelr. The motion carried.

The meeting was adjourned at 11:35 a.m.

The next meeting is scheduled for February 11, 2004.

SENATE ASSESSMENT AND TAXATION COMMITTEE
GUEST LIST

DATE: February 10, 2004

| NAME | REPRESENTING |
|-------------------------------|----------------------------|
| Sandy Praeger Richard Cook | Ks Cons Dept KDCR |
| Lana Walsh | Dept. on Aging |
| Kathy Greenlee | Dept on Aging |
| James John | KID |
| Gina Portner | Sen Barnett |
| Jim Edward | KASB |
| Kelley King | How Com Tim |
| Jeff Bottenberg | State Farm |
| Mike Reelick | AT+T |
| Bernard Bar | Farmer |
| Wanda P. Johnson | Ks Taxpayers Network |
| RON GACHES | CSBA |
| Barb Hinton | Post Audit |
| Tom Barnett | Kansas Senate |
| Ann Sikes | DOB |
| April Holman | Kansas Action for Children |
| | |
| | |



Kansas Insurance Department

Sandy Praeger COMMISSIONER OF INSURANCE

COMMENTS
ON
SB 370—INCOME TAX DEDUCTION FOR LONG-TERM CARE INSURANCE
SENATE COMMITTEE ON ASSESMENT AND TAXATION
February 10, 2004

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to visit with you on behalf of the Kansas Insurance Department. Senate Bill 370 would amend the current Kansas Income Tax Law allowing for State income tax credits on premiums paid for a federally qualified long-term care coverage policy.

I had the pleasure of serving on the Interim Health Insurance Issues Working Group with Senator Barnett as chairman. Among the many issues addressed was the issue of long-term care insurance tax credits.

These tax credits can serve as an incentive for some individuals to purchase long term care insurance. The "income adequacy report", authored by the Employee Benefit Research Institute, demonstrated many Kansans will not have the income to provide for long term care services beyond 120 days. Many of these folks will become Medicaid dependent and put even more pressure on a financially-challenged Medicaid program. Tax credits are not the only solution, but they are part of a strategy to help ensure that as people enter their retirement years, they have adequate financial resources to cover their health needs.

Another program that has been functioning in four states for at least 10 years is the Partnership for Long-Term Care. In the current budget proposed by President Bush, the prohibition on the expansion of these programs has been lifted. Hopefully this means that at some point in the future Kansas will be able to consider establishing a Partnership Program. These programs target individuals who could purchase these LTC policies with a limited benefit period and allow the individual to become eligible for Medicaid after the period of time covered by the policy. These policies are more affordable and are more appropriate for

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individuals with limited income. They can serve as an asset protection for the state, because these are individuals more likely to become Medicaid eligible.

I support the tax credit program and look forward to working with this committee and the legislature on continued efforts to encourage more Kansans to purchase long term care insurance.

I would be happy to stand for questions.

Sandy Praeger
Insurance Commissioner

JIM BARNETT
 SENATOR, 17TH DISTRICT
 CHASE, COFFEY, GEARY, GREENWOOD
 LYON, MARION, MORRIS, OSAGE, AND
 WABAUNSEE COUNTIES



TOPEKA

SENATE CHAMBER

Testimony**Senate Bill 370**

COMMITTEE ASSIGNMENTS
 VICE CHAIR: PUBLIC HEALTH AND WELFARE
 VICE CHAIR: FINANCIAL INSTITUTIONS AND
 INSURANCE
 MEMBER: FEDERAL AND STATE AFFAIRS

Chairman Corbin and other distinguished members of the Senate Tax Committee, thank you for the opportunity to speak in support of SB 370.

As you are well aware, growth in the Medicaid budget has eaten away at available state funds and represents the greatest area of growth in our state's budget. Currently, the amount of money spent for Medicaid exceeds the Medicare budget. Within 5 years, Medicaid expenditures are expected to surpass Social Security benefits.

SB 370 is introduced to help encourage Kansans to purchase long-term care coverage and thus avoid shifting the cost of nursing care or in-home care to the state. Currently, the annual cost for a person staying in a nursing facility under Medicaid is \$29,412. The average annual cost for a person on the Home and Community Based Services/Frail Elderly waiver is \$11,040. The average length of stay in a nursing facility is 2.94 years. The average length of stay on the HCBS/FE waiver is 2.04 years. Currently, in Fiscal Year 2003, there were 15,829 persons in nursing facilities on Medicaid, and 6,692 persons receiving services from the HCBS/FE waiver.

Last year, the President's Task Force on Medicaid identified the need to encourage Kansans to purchase long-term care insurance. SB 370 allows a \$500 tax deduction beginning in Fiscal Year 2006. This amount increases to a maximum of \$1,000 by January 1, 2010.

This proposal certainly does not solve all of our woes concerning nursing home costs. However, by gradually accelerating the deduction beginning in Fiscal Year 2006, we have the opportunity to create an incentive for Kansas citizens to acquire long-term coverage and not further worsen our budgetary problems.

Thank you for the opportunity to come before you today. I respectfully request your support of SB 370.

Signed:

Senator Jim Barnett

JAB/gkp

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*Senate Assessment & Taxation
 2-10-04 Attachment 2*



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Information for the Senate Assessment and Taxation Committee on SB 370

Barb Hinton, Legislative Post Auditor

February 11, 2004

Mr. Chairman and members of the Committee, thank you for allowing me to appear before you to provide background information on SB 370. This bill addresses an issue raised in our performance audit, *Medicaid Cost Containment: Controlling Costs of Long-Term Care*. Our audit identified a number of actions the State could take to limit how much it pays for long-term care for lower-income Kansans.

One of those options was to provide incentives—such as a tax credit or deduction—that would encourage people to purchase long-term care insurance. However, we pointed out that Kansas may want to limit the income on which premiums are deductible, because people with high incomes are less likely to later qualify for Medicaid services. For example, Colorado allows individuals with income less than \$50,000 to deduct up to 25% of the long-term care premiums they pay from their State income tax. Missouri also allows a deduction equal to 50% of the premiums if those premiums aren't reimbursed and aren't included in itemized deductions.

Our audit recommended that the Legislature study the cost-effectiveness of providing subsidies or tax incentives to lower-income individuals to encourage them to obtain long-term care insurance. SB 370 would provide a tax deduction for anyone who purchases long-term care insurance, regardless of income.

This deduction may encourage more middle- and upper-income people to buy long-term care insurance. Because about half of Kansans rely on Medicaid to pay for long-term care (whether in the community or in an institution), it seems likely that such insurance would help divert many of those middle-income individuals from reliance on Medicaid. In addition, this tax deduction may encourage more people to purchase long-term care insurance rather than engage in "Medicaid estate planning," a practice designed to shift or structure assets in such a way so that people become eligible for Medicaid while still protecting assets.

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2-10-04 Attachment 3

SB 370 may not help low-income people very much because they aren't likely to be able to afford long-term care insurance even with the tax deduction. Impacting lower-income Kansans' reliance on Medicaid may take additional steps to make long-term care more affordable. For example, we noted in our report that California and New York both allow Medicaid applicants to keep more of their assets than normally allowed and still qualify for Medicaid—if they've bought state-approved long-term care insurance.



PERFORMANCE AUDIT REPORT

Medicaid Cost Containment: Controlling Costs of Long-Term Care

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
August 2002**

Under heading: Option: Paying Less for Long-Term Care

- **Commit more resources to the special Surveillance and Utilization Review team that focuses on community-based long-term care services.** This unit has been in existence less than 2 years and has identified about \$340,000 in erroneous payments to providers. However, because this unit consists of only 3 people, it can review only a limited number of providers each year.
- **Continue to conduct payment accuracy reviews but modify the scope of these reviews.** As noted earlier, these reviews include a sample of claims from one month and results are projected onto a year. If the reviews looked at a sample of claims from an entire fiscal year, the results would be more reliable and more representative of claims paid in error.

Take steps to ensure that people pay for their own long-term care—provide financial incentives for long-term care insurance.

(Legislation would be required.) About half of Kansans rely on Medicaid and about half rely on their own resources to pay for their long-term care, regardless of whether they get services in the community or in an institutional setting. One way to reduce long-term care costs over the long run is to increase the number of people who have long-term care insurance.

Both the Kansas Insurance Department and the Kansas Long-Term Care Task Force have supported finding ways to encourage private long-term care insurance. Two issues to consider further:

- **Offering a tax credit or deduction that is separate from currently available itemized deductions.** Under current federal tax law, relatively few people would be able to deduct the cost of long-term care insurance premiums, because they are part of medical deductions which must be greater than 7.5% of their adjusted gross income to be deductible. (Only 28% of Kansans itemized deductions in 2001, so it is likely that few could take advantage of this federal deduction.) Colorado allows individuals with income less than \$50,000 to deduct up to 25% of long-term care premiums paid from their State income tax. Missouri also allows a deduction equal to 50% of the premiums if they aren't reimbursed and aren't included in itemized deductions. Kansas may want to limit the income on which premiums are deductible, because people with high incomes are less likely to later qualify for Medicaid services.
- **Because low-income seniors can't afford the cost of long-term care insurance, making that insurance more affordable could still reduce the State's costs.** Recent literature shows that private insurance is bought mostly by upper-middle and upper-income elderly people with substantial assets, and that long-term care insurance will have little impact on public spending through Medicaid. For policies sold to the elderly, the projected Medicaid savings are 2-4 percent. If Kansas intends to have long-term care insurance help defray Medicaid costs for the immediate and upcoming low-income seniors, then insurance must be affordable.

For example, California and New York both allow Medicaid applicants to keep more assets than normally allowed—if they've bought state-approved long-term care insurance.

Senate Concurrent Resolution #1614, passed by the 2002 Legislature, urged SRS and the Department on Aging to begin an education awareness campaign to make Kansans aware of the potential costs of long-term care and to encourage them to invest in long-term care insurance when it's affordable. Before this Resolution had passed, the Insurance Department had recommended educating the public about the benefits of long-term care insurance and standardizing long-term care insurance benefits.

Provide better case management to ensure that services are provided in the most cost effective manner.

(No legislation is required for this option.) Some consumers of Medicaid-paid long-term care services tend to have extensive health care needs. For the 3 largest waiver programs, developmental disability, frail elderly, and physical disability, Kansas spent \$288 million in 2001. In addition to waiver services, generally, these consumers also have access to regular Medicaid-paid medical services. It's important that cases of consumers with extensive needs be closely monitored so that services are provided by the most cost effective provider—whether a waiver provider or a medical service provider. In our March 2002 performance audit, *Medicaid Cost Containment: Controlling Costs of Medical Services*, we recommended that SRS implement an aggressive utilization management program for those consumers with extensive health care needs, many of whom are elderly or physically disabled. Such a program would ensure that the range of services provided—whether medical or long-term care services—are appropriate, necessary and cost effective.

According to SRS officials, Kansas will join Florida, Washington, and other states in attempting to control spending for medical services by managing Medicaid consumers with chronic medical conditions: SRS plans to begin using nurses to manage care for those high-use consumers (including those in long-term care) in October 2002.

Freeze nursing facility reimbursement rates or delay rate increases.

(No legislation is required for this option.) As noted in Question 1, Department on Aging officials limited nursing facility reimbursement rate increases for 2003, after the 2002 Legislature

projection of claims paid in error and help to identify more clearly the true problems with claim payments. In addition, the Department should commit more resources to the Surveillance and Utilization Review team that focuses on community-based long-term care services.

4. To help identify key trends in service usage that might indicate ways to control spending, SRS and the Department on Aging should assign staff to periodically review factors including:
 - the number and types of services being used by Medicaid long-term care clients, individually and in groups
 - whether fewer needs are being met by unpaid providers and why
 - average eligibility assessment scores over time
5. To ensure that Medicaid moneys are used in the most cost-effective manner, SRS should coordinate intensive health-care management of chronic conditions (a program it's anticipating implementing in October 2002) with case management for community-based long-term care services.
6. To help reduce overall Medicaid costs, SRS and the Department on Aging should study ways to increase the amount of services provided by unpaid providers such as family members or charitable or faith-based organizations.
7. As a more long-term solution to reducing Medicaid costs, the Legislature should review the findings of the Kansas Long-Term Care Task Force and study the cost-effectiveness of providing subsidies or tax incentives to lower-income individuals to encourage them to obtain long-term care insurance.
8. To help reduce overall Medicaid costs, the Legislature and Department on Aging should consider further delaying increasing reimbursement rates to nursing facilities.
9. SRS and the Department on Aging should ensure that State agencies and contractors use all possible current spending to match federal dollars.

Polsinelli | Shalton | Welte

A Professional Corporation

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February 9, 2004

The Honorable David Corbin
Chairman, Senate Assessment and Taxation Committee
State Capitol Building
Topeka, KS 66612

Re: S.B. 370

Dear Senator Corbin:

Please be advised that we represent AAHP-HIAA. AAHP-HIAA is the national trade association representing nearly 1,300 member companies who provide health insurance coverage to more than two hundred million Americans. The AAHP-HIAA strongly endorses the concept of state tax incentives for the purchase of long-term care insurance. The enactment of S.B. 370 will provide an incentive for Kansas residents to plan for their future long-term care needs.

At the present time, many people are encouraged by financial planners and family to spend down or transfer their assets and savings when they get close to nursing home age in order to qualify Medicaid nursing home payments. This practice creates a tremendous burden on the State of Kansas, as it is responsible for many of these costs.

We must begin to encourage the citizens of Kansas to take personal responsibility for planning their future long-term care needs. By enacting these tax incentives, more middle-income Kansans, who are the most vulnerable population to spend down to Medicaid, would now have the incentive to purchase long-term care insurance policies. An AAHP-HIAA study of non-purchasers of long-term care insurance reveals that the leading factor that would encourage them to purchase a policy is if premiums were tax deductible. In fact, fully 35% of the individuals surveyed would be more likely to buy a policy if such tax incentives were available. This would inevitably decrease the percentage of nursing home residents on Medicaid support, thereby reducing the state's Medicaid.

AAHP-HIAA recognizes that offering such tax incentives for the purchase of long-term care insurance will cost the state money up front. However, the cost of not offering the incentive would cost the state more money in the long run. Research finds that Medicaid expenditures would be reduced by roughly \$8,000.00 to \$15,000.00 (depending upon the length of stay) for every nursing home resident who had a long-term care insurance policy. Thus, long-term care insurance policy ownership substantially decreases Kansas' expected Medicaid liability per

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2-10-04 Attachment 4*

The Honorable David Corbin
February 9, 2004
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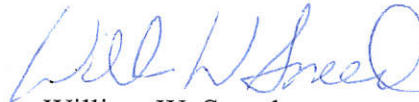
nursing home entrant as insurance dollars replace Medicaid dollars. Attached is a chart showing the states that already offer long-term care tax incentives.

AAHP-HIAA is committed to helping reduce Kansas' Medicaid expenditure for long-term care. We are willing to work with your committee, or anyone else, on developing workable solutions for enacting tax incentive legislation for the purchase of long-term care insurance.

Thank you for the opportunity to voice AAHP-HIAA's strong support for long-term care tax incentive legislation. If you have any questions, please feel free to contact me.

Sincerely,

POLSINELLI SHALTON & WELTE

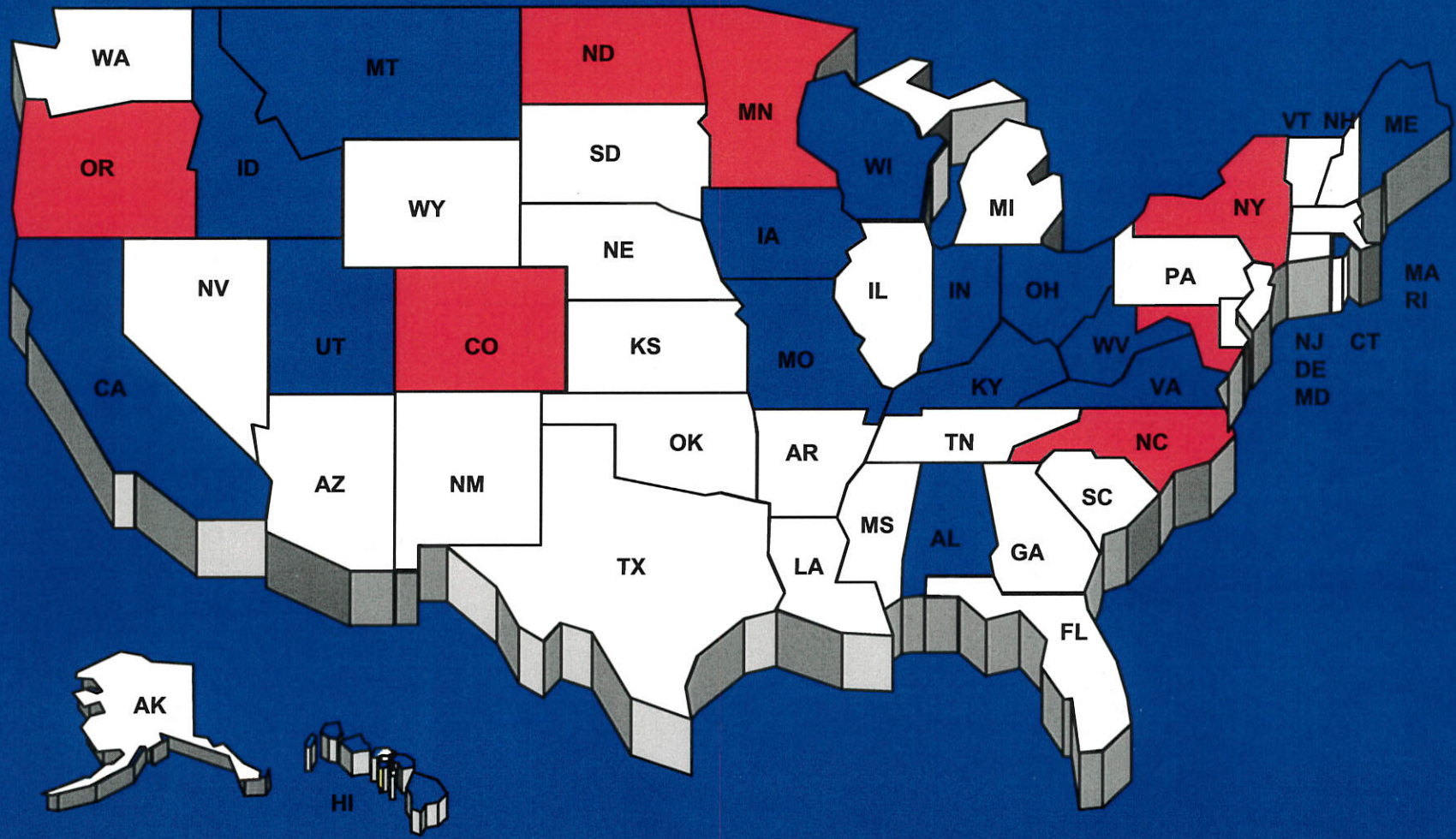


William W. Sneed

WWS:kjb
Attachment
cc: Robert Menkes

AAHP-HIAA

State Tax Incentives for Purchase of LTCI



■ Tax Credits
■ Tax Deductions

2/9/2004

2002-03 School Year Payroll from General Fund + LOB, By County

| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non-Certified Employees | Total Employees* |
|-----------------------|-----|----------------------|-----------------|-------------------------------|---------------------|-------------------------------|------------------|
| Allen | 256 | Marmaton Valley | 381.5 | \$1,625,172.35 | 34.5 | 25.1 | 59.6 |
| Allen | 257 | Iola | 1,461.5 | \$6,281,164.78 | 126.5 | 83.2 | 209.7 |
| Allen | 258 | Humboldt | 544.3 | \$2,375,960.18 | 48.5 | 27.3 | 75.8 |
| Allen Total | | | | \$10,282,297.31 | | | 345.1 |
| Anderson | 365 | Garnett | 1,097.5 | \$5,289,033.75 | 97.9 | 39.1 | 137 |
| Anderson | 479 | Crest | 247.5 | \$1,372,533.18 | 25 | 14.4 | 39.4 |
| Anderson Total | | | | \$6,661,566.93 | | | 176.4 |
| Atchison | 377 | Atchison County | 742.6 | \$3,435,648.69 | 65 | 43.9 | 108.9 |
| Atchison | 409 | Atchison | 1,603.2 | \$6,566,934.65 | 151.4 | 87 | 238.4 |
| Atchison Total | | | | \$10,002,583.34 | | | 347.3 |
| Barber | 254 | Barber County North | 628.0 | \$2,697,137.28 | 56.7 | 33.7 | 90.4 |
| Barber | 255 | South Barber | 292.0 | \$1,571,237.01 | 31.4 | 24.4 | 55.8 |
| Barber Total | | | | \$4,268,374.29 | | | 146.2 |
| Barton | 354 | Clafin | 318.6 | \$1,568,382.53 | 31 | 15.5 | 46.5 |
| Barton | 355 | Ellinwood | 523.2 | \$2,302,724.53 | 48.3 | 28.9 | 77.2 |
| Barton | 428 | Great Bend | 2,985.0 | \$12,791,245.20 | 288.9 | 180.1 | 469 |
| Barton | 431 | Hoisington | 632.3 | \$2,769,980.59 | 58 | 42.2 | 100.2 |
| Barton Total | | | | \$19,432,332.85 | | | 692.9 |
| Bourbon | 234 | Fort Scott | 1,982.2 | \$7,201,325.38 | 166.9 | 99.2 | 266.1 |
| Bourbon | 235 | Uniontown | 455.5 | \$2,282,157.78 | 47.4 | 24.8 | 72.2 |
| Bourbon Total | | | | \$9,483,483.16 | | | 338.3 |
| Brown | 415 | Hiawatha | 993.4 | \$4,526,480.19 | 85.4 | 50.4 | 135.8 |
| Brown | 430 | South Brown County | 649.6 | \$3,460,928.14 | 63.5 | 30.6 | 94.1 |
| Brown Total | | | | \$7,987,408.33 | | | 229.9 |
| Butler | 205 | Bluestem | 730.3 | \$3,195,695.26 | 59 | 38.6 | 97.6 |
| Butler | 206 | Remington-Whitewater | 523.0 | \$2,832,576.65 | 49.3 | 42.7 | 92 |
| Butler | 375 | Circle | 1,475.8 | \$6,371,294.56 | 105 | 103.8 | 208.8 |
| Butler | 385 | Andover | 3,195.4 | \$13,439,972.81 | 235 | 134.2 | 369.2 |
| Butler | 394 | Rose Hill | 1,748.7 | \$6,497,565.61 | 119 | 57.5 | 176.5 |
| Butler | 396 | Douglass | 864.5 | \$3,888,184.21 | 65.5 | 45.1 | 110.6 |
| Butler | 402 | Augusta | 2,142.2 | \$8,785,533.47 | 157 | 58.6 | 215.6 |
| Butler | 490 | El Dorado | 2,106.7 | \$8,754,192.15 | 289.3 | 242.1 | 531.4 |

Senate Assessment + Taxation
2-10-04
Attachment 5

5-2

| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|-------------------------|-----|-------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Butler | 492 | Flinthills | 315.5 | \$1,498,704.52 | 30.7 | 23 | 53.7 |
| Butler Total | | | | \$55,263,719.24 | | | 1855.4 |
| Chase | 284 | Chase County | 458.4 | \$2,508,480.69 | 51.4 | 30.7 | 82.1 |
| Chase Total | | | | \$2,508,480.69 | | | 82.1 |
| Chautauqua | 285 | Cedar Vale | 186.5 | \$1,151,844.39 | 22 | 11 | 33 |
| Chautauqua | 286 | Chautauqua County | 453.0 | \$2,158,823.03 | 40 | 19.5 | 59.5 |
| Chautauqua Total | | | | \$3,310,667.42 | | | 92.5 |
| Cherokee | 404 | Riverton | 814.5 | \$3,523,855.73 | 70 | 48.5 | 118.5 |
| Cherokee | 493 | Columbus | 1,255.8 | \$5,431,881.79 | 112.8 | 57.9 | 170.7 |
| Cherokee | 499 | Galena | 757.5 | \$3,534,134.18 | 76.3 | 41 | 117.3 |
| Cherokee | 508 | Baxter Springs | 845.5 | \$3,954,933.57 | 74.6 | 36.3 | 110.9 |
| Cherokee Total | | | | \$16,444,805.27 | | | 517.4 |
| Cheyenne | 103 | Cheylin | 171.5 | \$1,124,958.91 | 23.9 | 14.5 | 38.4 |
| Cheyenne | 297 | St. Francis | 392.8 | \$2,047,079.20 | 41.3 | 19.1 | 60.4 |
| Cheyenne Total | | | | \$3,172,038.11 | | | 98.8 |
| Clark | 219 | Minneola | 264.4 | \$1,479,266.80 | 26 | 30.2 | 56.2 |
| Clark | 220 | Ashland | 242.2 | \$1,526,607.49 | 26.8 | 18.2 | 45 |
| Clark Total | | | | \$3,005,874.29 | | | 101.2 |
| Clay | 379 | Clay County | 1,500.2 | \$6,190,400.77 | 177.2 | 94.9 | 272.1 |
| Clay Total | | | | \$6,190,400.77 | | | 272.1 |
| Cloud | 333 | Concordia | 1,161.7 | \$5,293,207.70 | 142 | 117.2 | 259.2 |
| Cloud | 334 | Southern Cloud | 196.5 | \$1,273,245.40 | 31.8 | 12.9 | 44.7 |
| Cloud Total | | | | \$6,566,453.10 | | | 303.9 |
| Coffey | 243 | Lebo-Waverly | 582.0 | \$2,715,486.91 | 66 | 38 | 104 |
| Coffey | 244 | Burlington | 837.6 | \$4,517,036.96 | 94.4 | 55.8 | 150.2 |
| Coffey | 245 | LeRoy-Gridley | 304.5 | \$1,565,675.97 | 40.4 | 13.9 | 54.3 |
| Coffey Total | | | | \$8,798,199.84 | | | 308.5 |
| Comanche | 300 | Comanche County | 293.5 | \$1,722,964.39 | 33.8 | 33.8 | 67.6 |
| Comanche Total | | | | \$1,722,964.39 | | | 67.6 |
| Cowley | 462 | Central | 319.3 | \$1,766,216.70 | 32.9 | 17.9 | 50.8 |
| Cowley | 463 | Udall | 313.6 | \$1,676,871.51 | 31.1 | 21.6 | 52.7 |
| Cowley | 465 | Winfield | 2,557.5 | \$10,685,413.58 | 295.5 | 224.6 | 520.1 |
| Cowley | 470 | Arkansas City | 2,848.0 | \$12,142,307.99 | 215.7 | 128 | 343.7 |
| Cowley | 471 | Dexter | 190.0 | \$1,206,738.51 | 20.5 | 12.5 | 33 |
| Cowley Total | | | | \$27,477,548.29 | | | 1000.3 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|------------------------|-----|-----------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Crawford | 246 | Northeast | 547.5 | \$2,617,147.03 | 46 | 36.3 | 82.3 |
| Crawford | 247 | Cherokee | 815.0 | \$3,850,785.17 | 73.6 | 40 | 113.6 |
| Crawford | 248 | Girard | 1,053.5 | \$4,230,968.01 | 72 | 31.6 | 103.6 |
| Crawford | 249 | Frontenac | 713.6 | \$2,721,060.55 | 57.2 | 22.9 | 80.1 |
| Crawford | 250 | Pittsburg | 2,419.1 | \$9,584,365.83 | 190.7 | 124.5 | 315.2 |
| Crawford Total | | | | \$23,004,326.59 | | | 694.8 |
| Decatur | 294 | Oberlin | 448.5 | \$2,705,436.62 | 56.3 | 49 | 105.3 |
| Decatur | 295 | Prairie Heights | 73.0 | \$737,616.64 | 14.7 | 8 | 22.7 |
| Decatur Total | | | | \$3,443,053.26 | | | 128 |
| Dickinson | 393 | Solomon | 416.0 | \$1,894,593.53 | 41.5 | 24 | 65.5 |
| Dickinson | 435 | Abilene | 1,418.7 | \$5,711,405.01 | 110 | 63.6 | 173.6 |
| Dickinson | 473 | Chapman | 1,016.1 | \$4,276,139.95 | 89.1 | 54.4 | 143.5 |
| Dickinson | 481 | Rural Vista | 435.2 | \$2,059,593.43 | 48 | 29.4 | 77.4 |
| Dickinson | 487 | Herington | 494.9 | \$2,509,708.80 | 50 | 31.5 | 81.5 |
| Dickinson Total | | | | \$16,451,440.72 | | | 541.5 |
| Doniphan | 406 | Wathena | 386.0 | \$1,880,333.10 | 40.3 | 21.5 | 61.8 |
| Doniphan | 425 | Highland | 272.0 | \$1,484,070.27 | 25.9 | 14.1 | 40 |
| Doniphan | 429 | Troy | 369.5 | \$1,870,045.13 | 38 | 33 | 71 |
| Doniphan | 433 | Midway | 204.5 | \$1,001,323.34 | 23.3 | 17.3 | 40.6 |
| Doniphan | 486 | Elwood | 318.8 | \$1,599,933.26 | 32.2 | 13.3 | 45.5 |
| Doniphan Total | | | | \$7,835,705.10 | | | 258.9 |
| Douglas | 348 | Baldwin City | 1,288.7 | \$6,073,067.14 | 111.6 | 79.5 | 191.1 |
| Douglas | 491 | Eudora | 1,157.3 | \$5,409,251.50 | 86.5 | 46.3 | 132.8 |
| Douglas | 497 | Lawrence | 9,725.8 | \$39,408,639.17 | 921.1 | 645.4 | 1566.5 |
| Douglas Total | | | | \$50,890,957.81 | | | 1890.4 |
| Edwards | 347 | Kinsley-Offerle | 285.5 | \$1,464,137.37 | 27.8 | 24 | 51.8 |
| Edwards | 502 | Lewis | 160.5 | \$1,028,254.13 | 18.5 | 9.2 | 27.7 |
| Edwards Total | | | | \$2,492,391.50 | | | 79.5 |
| Elk | 282 | West Elk | 446.2 | \$2,320,046.13 | 61.2 | 80.1 | 141.3 |
| Elk | 283 | Elk Valley | 202.0 | \$1,050,425.80 | 20 | 14.8 | 34.8 |
| Elk Total | | | | \$3,370,471.93 | | | 176.1 |
| Ellis | 388 | Ellis | 372.4 | \$1,933,270.20 | 38 | 14.2 | 52.2 |
| Ellis | 432 | Victoria | 288.5 | \$1,691,181.81 | 30.9 | 19 | 49.9 |
| Ellis | 489 | Hays | 3,124.2 | \$14,366,642.66 | 342.5 | 223.2 | 565.7 |
| Ellis Total | | | | \$17,991,094.67 | | | 667.8 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|------------------------|-----|-----------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Ellsworth | 327 | Ellsworth | 640.8 | \$3,133,081.21 | 62.2 | 29.9 | 92.1 |
| Ellsworth | 328 | Lorraine | 483.0 | \$2,493,878.34 | 49.8 | 27.4 | 77.2 |
| Ellsworth Total | | | | \$5,626,959.55 | | | 169.3 |
| Finney | 363 | Holcomb | 866.9 | \$4,446,382.71 | 72.6 | 45.4 | 118 |
| Finney | 457 | Garden City | 7,070.1 | \$28,241,129.85 | 615.9 | 422.5 | 1038.4 |
| Finney Total | | | | \$32,687,512.56 | | | 1156.4 |
| Ford | 381 | Spearville | 341.5 | \$1,491,316.20 | 28.6 | 16 | 44.6 |
| Ford | 443 | Dodge City | 5,423.6 | \$23,262,099.16 | 395.2 | 324.4 | 719.6 |
| Ford | 459 | Bucklin | 281.2 | \$1,528,836.54 | 29.8 | 17.8 | 47.6 |
| Ford Total | | | | \$26,282,251.90 | | | 811.8 |
| Franklin | 287 | West Franklin | 916.0 | \$4,339,865.99 | 86.9 | 40.3 | 127.2 |
| Franklin | 288 | Central Heights | 640.5 | \$2,631,178.66 | 57.7 | 23.6 | 81.3 |
| Franklin | 289 | Wellsville | 764.5 | \$4,347,870.18 | 68.5 | 30.5 | 99 |
| Franklin | 290 | Ottawa | 2,352.1 | \$8,646,471.35 | 207 | 90.6 | 297.6 |
| Franklin Total | | | | \$19,965,386.18 | | | 605.1 |
| Geary | 475 | Geary County | 6,085.4 | \$25,020,190.77 | 543.1 | 393.5 | 936.6 |
| Geary Total | | | | \$25,020,190.77 | | | 936.6 |
| Gove | 291 | Grinnell | 127.5 | \$795,515.05 | 18.5 | 9.3 | 27.8 |
| Gove | 292 | Wheatland | 179.0 | \$961,810.16 | 20.2 | 22.8 | 43 |
| Gove | 293 | Quinter | 368.9 | \$2,022,138.51 | 44.3 | 38.8 | 83.1 |
| Gove Total | | | | \$3,779,463.72 | | | 153.9 |
| Graham | 281 | Hill City | 431.8 | \$2,311,753.01 | 47 | 24.8 | 71.8 |
| Graham Total | | | | \$2,311,753.01 | | | 71.8 |
| Grant | 214 | Ulysses | 1,654.9 | \$7,185,660.54 | 131 | 129.5 | 260.5 |
| Grant Total | | | | \$7,185,660.54 | | | 260.5 |
| Gray | 102 | Cimarron-Ensign | 660.1 | \$2,660,309.37 | 53.4 | 37 | 90.4 |
| Gray | 371 | Montezuma | 224.3 | \$1,396,948.50 | 23.6 | 15.4 | 39 |
| Gray | 476 | Copeland | 122.0 | \$854,369.79 | 15.9 | 13.5 | 29.4 |
| Gray | 477 | Ingalls | 247.0 | \$1,225,385.71 | 25.8 | 23.5 | 49.3 |
| Gray Total | | | | \$6,137,013.37 | | | 208.1 |
| Greeley | 200 | Greeley County | 294.6 | \$1,605,269.05 | 30.1 | 28.2 | 58.3 |
| Greeley Total | | | | \$1,605,269.05 | | | 58.3 |
| Greenwood | 386 | Madison-Virgil | 281.4 | \$1,490,481.51 | 27.8 | 23.3 | 51.1 |
| Greenwood | 389 | Eureka | 707.3 | \$3,564,339.32 | 75.8 | 51.2 | 127 |
| Greenwood | 390 | Hamilton | 104.0 | \$709,393.02 | 17.8 | 14 | 31.8 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|------------------------|-----|------------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Greenwood Total | | | | \$5,764,213.85 | | | 209.9 |
| Hamilton | 494 | Syracuse | 465.3 | \$2,603,188.87 | 49 | 33 | 82 |
| Hamilton Total | | | | \$2,603,188.87 | | | 82 |
| Harper | 361 | Anthony-Harper | 965.8 | \$4,566,814.23 | 80.8 | 52.2 | 133 |
| Harper | 511 | Attica | 137.5 | \$848,563.71 | 20.7 | 7.1 | 27.8 |
| Harper Total | | | | \$5,415,377.94 | | | 160.8 |
| Harvey | 369 | Burrton | 265.1 | \$1,539,280.44 | 27.7 | 19.3 | 47 |
| Harvey | 373 | Newton | 3,399.8 | \$13,131,541.04 | 303.1 | 196.7 | 499.8 |
| Harvey | 439 | Sedgwick | 505.5 | \$1,994,168.07 | 39.2 | 18.6 | 57.8 |
| Harvey | 440 | Halstead | 698.3 | \$3,270,919.88 | 62.1 | 30.5 | 92.6 |
| Harvey | 460 | Hesston | 793.1 | \$3,888,738.92 | 64.3 | 37.6 | 101.9 |
| Harvey Total | | | | \$23,824,648.35 | | | 799.1 |
| Haskell | 374 | Sublette | 458.9 | \$2,392,005.52 | 45 | 28.2 | 73.2 |
| Haskell | 507 | Satanta | 418.5 | \$2,241,512.63 | 43 | 18.2 | 61.2 |
| Haskell Total | | | | \$4,633,518.15 | | | 134.4 |
| Hodgeman | 227 | Jetmore | 311.5 | \$1,453,884.31 | 31 | 30.2 | 61.2 |
| Hodgeman | 228 | Hanston | 132.5 | \$757,103.66 | 15.3 | 8.9 | 24.2 |
| Hodgeman Total | | | | \$2,210,987.97 | | | 85.4 |
| Jackson | 335 | North Jackson | 423.0 | \$1,883,291.27 | 37 | 37.6 | 74.6 |
| Jackson | 336 | Holton | 1,136.0 | \$4,925,940.36 | 127.5 | 76.9 | 204.4 |
| Jackson | 337 | Royal Valley | 905.5 | \$3,900,018.62 | 73.4 | 40.7 | 114.1 |
| Jackson Total | | | | \$10,709,250.25 | | | 393.1 |
| Jefferson | 338 | Valley Falls | 432.0 | \$2,103,168.64 | 39 | 29.5 | 68.5 |
| Jefferson | 339 | Jefferson County North | 517.5 | \$2,218,964.88 | 42 | 29.9 | 71.9 |
| Jefferson | 340 | Jefferson West | 958.5 | \$4,455,065.67 | 72.8 | 63.8 | 136.6 |
| Jefferson | 341 | Oskaloosa | 650.7 | \$3,213,999.68 | 57 | 29.5 | 86.5 |
| Jefferson | 342 | McLouth | 530.6 | \$2,575,014.38 | 46 | 22.6 | 68.6 |
| Jefferson | 343 | Perry | 994.5 | \$4,505,516.62 | 79.7 | 44.3 | 124 |
| Jefferson Total | | | | \$19,071,729.87 | | | 556.1 |
| Jewell | 104 | White Rock | 129.5 | \$1,011,867.19 | 20 | 9.7 | 29.7 |
| Jewell | 278 | Mankato | 244.0 | \$1,504,372.88 | 27.1 | 22.5 | 49.6 |
| Jewell | 279 | Jewell | 177.5 | \$975,952.21 | 26 | 14.2 | 40.2 |
| Jewell Total | | | | \$3,492,192.28 | | | 119.5 |
| Johnson | 229 | Blue Valley | 17,682.8 | \$88,121,376.68 | 1492.3 | 784.9 | 2277.2 |
| Johnson | 230 | Spring Hill | 1,487.3 | \$6,592,531.34 | 127.3 | 70.2 | 197.5 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|--------------------------|-----|-------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Johnson | 231 | Gardner-Edgerton | 3,046.8 | \$13,687,038.16 | 277.5 | 225 | 502.5 |
| Johnson | 232 | De Soto | 3,880.1 | \$16,930,018.64 | 346.3 | 153.9 | 500.2 |
| Johnson | 233 | Olathe | 20,985.7 | \$92,639,203.45 | 1841.3 | 958.5 | 2799.8 |
| Johnson | 512 | Shawnee Mission | 28,734.1 | \$126,676,769.55 | 2275.5 | 1210.7 | 3486.2 |
| Johnson Total | | | | \$344,646,937.82 | | | 9763.4 |
| Kearny | 215 | Lakin | 695.1 | \$3,140,220.50 | 57.5 | 35.9 | 93.4 |
| Kearny | 216 | Deerfield | 322.2 | \$1,767,404.87 | 35.5 | 39 | 74.5 |
| Kearny Total | | | | \$4,907,625.37 | | | 167.9 |
| Kingman | 331 | Kingman - Norwich | 1,176.9 | \$4,987,428.85 | 92.8 | 43.2 | 136 |
| Kingman | 332 | Cunningham | 274.5 | \$1,582,413.56 | 32 | 23 | 55 |
| Kingman Total | | | | \$6,569,842.41 | | | 191 |
| Kiowa | 422 | Greensburg | 314.4 | \$1,691,547.68 | 32.4 | 16.4 | 48.8 |
| Kiowa | 424 | Mullinville | 125.7 | \$507,760.97 | 9.7 | 7.2 | 16.9 |
| Kiowa | 474 | Haviland | 171.1 | \$1,257,408.21 | 20.4 | 14.2 | 34.6 |
| Kiowa Total | | | | \$3,456,716.86 | | | 100.3 |
| Labette | 503 | Parsons | 1,557.4 | \$6,835,830.89 | 121 | 67.5 | 188.5 |
| Labette | 504 | Oswego | 528.5 | \$2,526,509.90 | 46.5 | 24.8 | 71.3 |
| Labette | 505 | Chetopa | 270.5 | \$1,586,117.30 | 28.7 | 24 | 52.7 |
| Labette | 506 | Labette County | 1,655.0 | \$5,877,043.12 | 124.3 | 73 | 197.3 |
| Labette Total | | | | \$16,825,501.21 | | | 509.8 |
| Lane | 468 | Healy | 112.5 | \$801,279.54 | 14.2 | 12.5 | 26.7 |
| Lane | 482 | Dighton | 260.6 | \$1,427,925.92 | 25.1 | 14.9 | 40 |
| Lane Total | | | | \$2,229,205.46 | | | 66.7 |
| Leavenworth | 207 | Ft. Leavenworth | 1,860.7 | \$7,502,255.51 | 125.5 | 49.9 | 175.4 |
| Leavenworth | 449 | Easton | 702.0 | \$3,101,351.13 | 59.5 | 21.2 | 80.7 |
| Leavenworth | 453 | Leavenworth | 4,085.6 | \$17,485,791.18 | 479.1 | 220.4 | 699.5 |
| Leavenworth | 458 | Basehor-Linwood | 1,995.1 | \$7,530,579.67 | 118 | 57.9 | 175.9 |
| Leavenworth | 464 | Tonganoxie | 1,476.1 | \$6,093,547.25 | 106.3 | 57.3 | 163.6 |
| Leavenworth | 469 | Lansing | 1,992.4 | \$7,461,727.15 | 128.1 | 64.5 | 192.6 |
| Leavenworth Total | | | | \$49,175,251.89 | | | 1487.7 |
| Lincoln | 298 | Lincoln | 380.7 | \$1,908,754.90 | 37 | 38.2 | 75.2 |
| Lincoln | 299 | Sylvan Grove | 161.3 | \$996,249.84 | 20.7 | 13 | 33.7 |
| Lincoln Total | | | | \$2,905,004.74 | | | 108.9 |
| Linn | 344 | Pleasanton | 394.0 | \$2,065,902.24 | 38.5 | 22.2 | 60.7 |
| Linn | 346 | Jayhawk | 609.5 | \$3,167,063.01 | 53.9 | 24.3 | 78.2 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|------------------------|-----|-------------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Linn | 362 | Prairie View | 977.5 | \$4,842,733.87 | 76 | 54.3 | 130.3 |
| Linn Total | | | | \$10,075,699.12 | | | 269.2 |
| Logan | 274 | Oakley | 418.3 | \$2,311,081.92 | 47.5 | 50 | 97.5 |
| Logan | 275 | Triplains | 87.0 | \$698,056.73 | 16.8 | 6 | 22.8 |
| Logan Total | | | | \$3,009,138.65 | | | 120.3 |
| Lyon | 251 | North Lyon County | 691.4 | \$3,473,965.65 | 65.5 | 30.8 | 96.3 |
| Lyon | 252 | Southern Lyon County | 581.0 | \$3,108,655.04 | 57.7 | 29.2 | 86.9 |
| Lyon | 253 | Emporia | 4,663.3 | \$17,722,611.13 | 453.6 | 328.1 | 781.7 |
| Lyon Total | | | | \$24,305,231.82 | | | 964.9 |
| Marion | 397 | Centre | 270.5 | \$1,538,492.38 | 32 | 15.2 | 47.2 |
| Marion | 398 | Peabody-Burns | 420.3 | \$1,939,956.37 | 39 | 27 | 66 |
| Marion | 408 | Marion-Florence | 682.7 | \$3,084,617.45 | 57.4 | 32 | 89.4 |
| Marion | 410 | Durham-Hillsboro-Lehigh | 678.6 | \$3,274,608.49 | 58.3 | 33.4 | 91.7 |
| Marion | 411 | Goessel | 289.4 | \$1,532,041.21 | 30 | 18.5 | 48.5 |
| Marion Total | | | | \$11,369,715.90 | | | 342.8 |
| Marshall | 364 | Marysville | 843.4 | \$3,888,242.80 | 79.6 | 93.7 | 173.3 |
| Marshall | 380 | Vermillion | 558.5 | \$2,640,430.46 | 58.3 | 29.6 | 87.9 |
| Marshall | 488 | Axtell | 329.2 | \$1,812,215.86 | 39.2 | 15.8 | 55 |
| Marshall | 498 | Valley Heights | 422.8 | \$2,115,049.62 | 40.5 | 30.9 | 71.4 |
| Marshall Total | | | | \$10,455,938.74 | | | 387.6 |
| McPherson | 400 | Smoky Valley | 939.3 | \$4,403,127.60 | 79.4 | 39.5 | 118.9 |
| McPherson | 418 | McPherson | 2,462.6 | \$10,348,071.14 | 261.1 | 222 | 483.1 |
| McPherson | 419 | Canton-Galva | 421.3 | \$2,066,040.29 | 39.7 | 28 | 67.7 |
| McPherson | 423 | Moundridge | 783.1 | \$2,658,164.24 | 49.7 | 28.1 | 77.8 |
| McPherson | 448 | Inman | 467.4 | \$1,789,725.13 | 41.1 | 26.9 | 68 |
| McPherson Total | | | | \$21,265,128.40 | | | 815.5 |
| Meade | 225 | Fowler | 170.9 | \$1,173,773.97 | 21.8 | 13.2 | 35 |
| Meade | 226 | Meade | 479.9 | \$2,417,761.22 | 44.4 | 37 | 81.4 |
| Meade Total | | | | \$3,591,535.19 | | | 116.4 |
| Miami | 367 | Osawatomie | 1,179.5 | \$5,567,941.43 | 98.3 | 74.5 | 172.8 |
| Miami | 368 | Paola | 2,036.0 | \$7,846,496.41 | 234.7 | 299.5 | 534.2 |
| Miami | 416 | Louisburg | 1,309.0 | \$5,251,418.31 | 96.4 | 65 | 161.4 |
| Miami Total | | | | \$18,665,856.15 | | | 868.4 |
| Mitchell | 272 | Waconda | 473.1 | \$2,439,885.83 | 49.9 | 37.6 | 87.5 |
| Mitchell | 273 | Beloit | 756.4 | \$3,680,147.07 | 99.9 | 61.4 | 161.3 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|-------------------------|-----|--------------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Mitchell Total | | | | \$6,120,032.90 | | | 248.8 |
| Montgomery | 436 | Caney Valley | 900.8 | \$3,711,018.26 | 67 | 33.9 | 100.9 |
| Montgomery | 445 | Coffeyville | 1,907.4 | \$8,365,182.10 | 143 | 83.6 | 226.6 |
| Montgomery | 446 | Independence | 1,977.6 | \$8,661,334.69 | 149 | 82.3 | 231.3 |
| Montgomery | 447 | Cherryvale | 553.2 | \$2,657,281.37 | 52.5 | 27.7 | 80.2 |
| Montgomery Total | | | | \$23,394,816.42 | | | 639 |
| Morris | 417 | Morris County | 928.5 | \$4,207,552.84 | 80.7 | 61 | 141.7 |
| Morris Total | | | | \$4,207,552.84 | | | 141.7 |
| Morton | 217 | Rolla | 237.0 | \$1,441,124.70 | 26.5 | 20.1 | 46.6 |
| Morton | 218 | Elkhart | 604.4 | \$2,974,070.62 | 63.5 | 32 | 95.5 |
| Morton Total | | | | \$4,415,195.32 | | | 142.1 |
| Nemaha | 441 | Sabetha | 940.7 | \$4,635,330.68 | 89.8 | 57.2 | 147 |
| Nemaha | 442 | Nemaha Valley | 478.9 | \$2,014,918.54 | 60.1 | 28.8 | 88.9 |
| Nemaha | 451 | B & B | 246.0 | \$1,264,631.29 | 23.7 | 10 | 33.7 |
| Nemaha Total | | | | \$7,914,880.51 | | | 269.6 |
| Neosho | 101 | Erie-St Paul | 1,088.0 | \$4,834,425.42 | 95.9 | 70.6 | 166.5 |
| Neosho | 413 | Chanute | 1,833.9 | \$7,633,656.85 | 141 | 71.7 | 212.7 |
| Neosho Total | | | | \$12,468,082.27 | | | 379.2 |
| Ness | 301 | Nes Tre La Go | 36.0 | \$380,744.44 | 6.3 | 5 | 11.3 |
| Ness | 302 | Smoky Hill | 124.0 | \$898,160.01 | 14.2 | 7.9 | 22.1 |
| Ness | 303 | Ness City | 270.3 | \$1,445,126.20 | 26.2 | 16.2 | 42.4 |
| Ness | 304 | Bazine | 89.0 | \$620,360.84 | 12.3 | 9.6 | 21.9 |
| Ness Total | | | | \$3,344,391.49 | | | 97.7 |
| Norton | 211 | Norton Community | 701.5 | \$3,369,233.38 | 64 | 27.8 | 91.8 |
| Norton | 212 | Northern Valley | 168.5 | \$1,089,630.94 | 26 | 12.2 | 38.2 |
| Norton | 213 | West Solomon Valley | 65.2 | \$331,631.25 | 10 | 9 | 19 |
| Norton Total | | | | \$4,790,495.57 | | | 149 |
| Osage | 420 | Osage City | 745.0 | \$2,904,594.54 | 57 | 24.3 | 81.3 |
| Osage | 421 | Lyndon | 451.5 | \$2,288,005.33 | 43 | 25 | 68 |
| Osage | 434 | Santa Fe Trail | 1,261.0 | \$5,922,213.82 | 106.5 | 56.5 | 163 |
| Osage | 454 | Burlingame | 331.6 | \$1,598,916.28 | 33.6 | 14.5 | 48.1 |
| Osage | 456 | Marais Des Cygnes Valley | 267.5 | \$1,307,458.33 | 28.2 | 8.4 | 36.6 |
| Osage Total | | | | \$14,021,188.30 | | | 397 |
| Osborne | 392 | Osborne County | 434.5 | \$2,144,482.44 | 42.4 | 22.9 | 65.3 |
| Osborne Total | | | | \$2,144,482.44 | | | 65.3 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|---------------------------|-----|---------------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Ottawa | 239 | North Ottawa County | 618.4 | \$2,951,255.43 | 55.5 | 39.3 | 94.8 |
| Ottawa | 240 | Twin Valley | 611.7 | \$3,136,007.94 | 57.8 | 20.2 | 78 |
| Ottawa Total | | | | \$6,087,263.37 | | | 172.8 |
| Pawnee | 495 | Ft. Larned | 914.6 | \$4,469,864.85 | 105.4 | 127 | 232.4 |
| Pawnee | 496 | Pawnee Heights | 169.0 | \$996,760.28 | 20.2 | 19.5 | 39.7 |
| Pawnee Total | | | | \$5,466,625.13 | | | 272.1 |
| Phillips | 324 | Eastern Heights | 162.5 | \$946,140.05 | 20 | 9.6 | 29.6 |
| Phillips | 325 | Phillipsburg | 642.5 | \$3,249,642.37 | 61 | 23.4 | 84.4 |
| Phillips | 326 | Logan | 198.0 | \$1,236,201.00 | 28.6 | 7.6 | 36.2 |
| Phillips Total | | | | \$5,431,983.42 | | | 150.2 |
| Pottawatomie | 320 | Wamego | 1,333.8 | \$5,718,638.21 | 159 | 89.7 | 248.7 |
| Pottawatomie | 321 | Kaw Valley | 1,074.6 | \$5,199,457.35 | 106.9 | 86.8 | 193.7 |
| Pottawatomie | 322 | Onaga-Havensville-Wheaton | 370.7 | \$1,814,086.49 | 36.5 | 16.5 | 53 |
| Pottawatomie | 323 | Rock Creek | 744.0 | \$3,386,673.23 | 61.8 | 42.2 | 104 |
| Pottawatomie Total | | | | \$16,118,855.28 | | | 599.4 |
| Pratt | 382 | Pratt | 1,142.6 | \$5,366,420.33 | 105.4 | 48 | 153.4 |
| Pratt | 438 | Skyline | 406.0 | \$1,847,047.10 | 38.1 | 18.5 | 56.6 |
| Pratt Total | | | | \$7,213,467.43 | | | 210 |
| Rawlins | 317 | Herndon | 84.0 | \$639,847.86 | 11.9 | 11.8 | 23.7 |
| Rawlins | 318 | Atwood | 330.5 | \$1,899,829.24 | 33.5 | 20.8 | 54.3 |
| Rawlins Total | | | | \$2,539,677.10 | | | 78 |
| Reno | 308 | Hutchinson | 4,656.9 | \$17,657,745.79 | 400 | 237 | 637 |
| Reno | 309 | Nickerson | 1,166.1 | \$5,395,959.30 | 101 | 51.9 | 152.9 |
| Reno | 310 | Fairfield | 378.2 | \$2,034,474.06 | 40.8 | 30.4 | 71.2 |
| Reno | 311 | Pretty Prairie | 320.1 | \$1,608,359.61 | 31.9 | 17.1 | 49 |
| Reno | 312 | Haven | 1,082.0 | \$5,053,858.15 | 93.3 | 62.9 | 156.2 |
| Reno | 313 | Buhler | 2,123.8 | \$8,880,614.89 | 160.5 | 130 | 290.5 |
| Reno Total | | | | \$40,631,011.80 | | | 1356.8 |
| Republic | 426 | Pike Valley | 270.6 | \$1,530,074.66 | 36 | 26.5 | 62.5 |
| Republic | 427 | Republic County | 510.0 | \$2,763,804.48 | 51.6 | 27.4 | 79 |
| Republic | 455 | Hillcrest Rural | 132.0 | \$828,562.10 | 19.4 | 11.5 | 30.9 |
| Republic Total | | | | \$5,122,441.24 | | | 172.4 |
| Rice | 376 | Sterling | 494.1 | \$2,503,288.17 | 46.8 | 22.3 | 69.1 |
| Rice | 401 | Chase-Raymond | 147.7 | \$1,045,762.88 | 21.4 | 16 | 37.4 |
| Rice | 405 | Lyons | 835.4 | \$3,685,715.30 | 107.1 | 73.9 | 181 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|-----------------------|-----|---------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Rice | 444 | Little River | 273.7 | \$1,585,514.67 | 29.2 | 19.3 | 48.5 |
| Rice Total | | | | \$8,820,281.02 | | | 336 |
| Riley | 378 | Riley County | 618.0 | \$2,483,235.15 | 53.2 | 25.8 | 79 |
| Riley | 383 | Manhattan | 5,115.1 | \$22,647,997.64 | 476 | 318.4 | 794.4 |
| Riley | 384 | Blue Valley | 255.5 | \$1,349,105.37 | 27.3 | 27 | 54.3 |
| Riley Total | | | | \$26,480,338.16 | | | 927.7 |
| Rooks | 269 | Palco | 151.5 | \$1,061,078.80 | 24.6 | 13.2 | 37.8 |
| Rooks | 270 | Plainville | 382.2 | \$2,017,389.92 | 43.3 | 28.3 | 71.6 |
| Rooks | 271 | Stockton | 375.0 | \$2,078,417.43 | 39 | 30 | 69 |
| Rooks Total | | | | \$5,156,886.15 | | | 178.4 |
| Rush | 395 | LaCrosse | 336.2 | \$1,580,282.54 | 32.7 | 12.7 | 45.4 |
| Rush | 403 | Otis-Bison | 253.5 | \$1,503,170.39 | 29 | 20.4 | 49.4 |
| Rush Total | | | | \$3,083,452.93 | | | 94.8 |
| Russell | 399 | Paradise | 139.5 | \$1,030,818.63 | 22.5 | 13.9 | 36.4 |
| Russell | 407 | Russell County | 1,016.7 | \$4,758,805.39 | 117 | 52.6 | 169.6 |
| Russell Total | | | | \$5,789,624.02 | | | 206 |
| Saline | 305 | Salina | 7,273.7 | \$31,600,884.97 | 709.8 | 600.2 | 1310 |
| Saline | 306 | Southeast Of Saline | 652.6 | \$3,155,148.17 | 52.4 | 22.3 | 74.7 |
| Saline | 307 | Ell-Saline | 442.1 | \$1,991,198.13 | 39.4 | 19.7 | 59.1 |
| Saline Total | | | | \$36,747,231.27 | | | 1443.8 |
| Scott | 466 | Scott County | 933.4 | \$4,711,104.57 | 87.4 | 59 | 146.4 |
| Scott Total | | | | \$4,711,104.57 | | | 146.4 |
| Sedgwick | 259 | Wichita | 44,805.5 | \$164,805,436.97 | 3590.2 | 2091.3 | 5681.5 |
| Sedgwick | 260 | Derby | 6,384.3 | \$24,474,246.39 | 509.2 | 303 | 812.2 |
| Sedgwick | 261 | Haysville | 4,217.3 | \$17,984,032.83 | 339.7 | 320.5 | 660.2 |
| Sedgwick | 262 | Valley Center | 2,291.4 | \$8,723,122.49 | 150.4 | 71 | 221.4 |
| Sedgwick | 263 | Mulvane | 1,896.5 | \$7,654,461.75 | 146.7 | 136.5 | 283.2 |
| Sedgwick | 264 | Clearwater | 1,232.7 | \$5,592,145.62 | 91.7 | 82 | 173.7 |
| Sedgwick | 265 | Goddard | 3,753.3 | \$16,096,305.38 | 237.5 | 172 | 409.5 |
| Sedgwick | 266 | Maize | 5,388.4 | \$20,913,881.88 | 345.5 | 184.1 | 529.6 |
| Sedgwick | 267 | Renwick | 1,939.0 | \$8,239,409.76 | 142.4 | 91.4 | 233.8 |
| Sedgwick | 268 | Cheney | 748.1 | \$3,587,307.06 | 63.5 | 54 | 117.5 |
| Sedgwick Total | | | | \$278,070,350.13 | | | 9122.6 |
| Seward | 480 | Liberal | 4,176.3 | \$15,102,251.30 | 330 | 276 | 606 |
| Seward | 483 | Kismet-Plains | 736.1 | \$3,248,098.96 | 64.5 | 44 | 108.5 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non- Certified Employees | Total Employees* |
|-----------------------|-----|-------------------|--------------------|----------------------------------|---------------------------|--------------------------------------|---------------------|
| Seward Total | | | | \$18,350,350.26 | | | 714.5 |
| Shawnee | 345 | Seaman | 3,319.8 | \$13,673,901.07 | 310.2 | 145.8 | 456 |
| Shawnee | 372 | Silver Lake | 702.5 | \$3,631,087.75 | 66 | 36.6 | 102.6 |
| Shawnee | 437 | Auburn Washburn | 4,857.7 | \$20,035,935.08 | 432.7 | 262.8 | 695.5 |
| Shawnee | 450 | Shawnee Heights | 3,201.1 | \$13,774,206.39 | 266.7 | 137.5 | 404.2 |
| Shawnee | 501 | Topeka | 13,142.1 | \$55,107,390.16 | 1345.1 | 940.1 | 2285.2 |
| Shawnee Total | | | | \$106,222,520.45 | | | 3943.5 |
| Sheridan | 412 | Hoxie Community | 355.0 | \$1,894,643.74 | 34.3 | 32.1 | 66.4 |
| Sheridan Total | | | | \$1,894,643.74 | | | 66.4 |
| Sherman | 352 | Goodland | 1,011.7 | \$4,818,206.60 | 94 | 88 | 182 |
| Sherman Total | | | | \$4,818,206.60 | | | 182 |
| Smith | 237 | Smith Center | 492.0 | \$2,616,060.94 | 51.4 | 24.3 | 75.7 |
| Smith | 238 | West Smith County | 199.0 | \$1,167,457.79 | 21.6 | 14 | 35.6 |
| Smith Total | | | | \$3,783,518.73 | | | 111.3 |
| Stafford | 349 | Stafford | 326.6 | \$1,639,383.04 | 32 | 22.3 | 54.3 |
| Stafford | 350 | St. John-Hudson | 461.0 | \$2,026,465.99 | 37.8 | 27.4 | 65.2 |
| Stafford | 351 | Macksville | 274.0 | \$1,473,299.49 | 33.7 | 14.7 | 48.4 |
| Stafford Total | | | | \$5,139,148.52 | | | 167.9 |
| Stanton | 452 | Stanton County | 507.3 | \$2,312,868.17 | 50.6 | 39 | 89.6 |
| Stanton Total | | | | \$2,312,868.17 | | | 89.6 |
| Stevens | 209 | Moscow | 250.4 | \$1,486,663.46 | 25.4 | 21 | 46.4 |
| Stevens | 210 | Hugoton | 970.3 | \$4,368,854.40 | 83.9 | 46.7 | 130.6 |
| Stevens Total | | | | \$5,855,517.86 | | | 177 |
| Sumner | 353 | Wellington | 1,704.2 | \$7,070,674.24 | 154.4 | 148 | 302.4 |
| Sumner | 356 | Conway Springs | 547.7 | \$2,816,002.20 | 51 | 24.3 | 75.3 |
| Sumner | 357 | Belle Plaine | 788.5 | \$4,050,005.71 | 69.5 | 48.1 | 117.6 |
| Sumner | 358 | Oxford | 387.5 | \$1,958,501.10 | 41 | 17.3 | 58.3 |
| Sumner | 359 | Argonia | 235.5 | \$1,248,653.27 | 23.2 | 12.5 | 35.7 |
| Sumner | 360 | Caldwell | 296.0 | \$1,748,672.56 | 29.5 | 15.4 | 44.9 |
| Sumner | 509 | South Haven | 224.0 | \$1,241,624.39 | 24.9 | 13 | 37.9 |
| Sumner Total | | | | \$20,134,133.47 | | | 672.1 |
| Thomas | 314 | Brewster | 152.0 | \$879,703.22 | 17.8 | 20.7 | 38.5 |
| Thomas | 315 | Colby | 1,035.8 | \$4,519,432.28 | 91 | 62.9 | 153.9 |
| Thomas | 316 | Golden Plains | 181.0 | \$1,031,351.15 | 19.9 | 14.9 | 34.8 |
| Thomas Total | | | | \$6,430,486.65 | | | 227.2 |

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| CountyName | USD | USDName | 2002-03 FTE Enr | GF Total Salary and Benefits* | Total Certified FTE | Total Non-Certified Employees | Total Employees* |
|-------------------------|-----|--------------------|-----------------|-------------------------------|---------------------|-------------------------------|------------------|
| Trego | 208 | Wakeeney | 390.0 | \$2,014,402.01 | 42.3 | 28.5 | 70.8 |
| Trego Total | | | | \$2,014,402.01 | | | 70.8 |
| Wabaunsee | 329 | Mill Creek Valley | 509.2 | \$2,479,524.04 | 48 | 30.7 | 78.7 |
| Wabaunsee | 330 | Wabaunsee East | 492.1 | \$2,239,697.14 | 53.3 | 37.6 | 90.9 |
| Wabaunsee Total | | | | \$4,719,221.18 | | | 169.6 |
| Wallace | 241 | Wallace County | 246.3 | \$1,315,970.67 | 27.2 | 22 | 49.2 |
| Wallace | 242 | Weskan | 125.5 | \$784,843.30 | 16.3 | 19.8 | 36.1 |
| Wallace Total | | | | \$2,100,813.97 | | | 85.3 |
| Washington | 221 | North Central | 119.0 | \$868,740.26 | 20 | 16 | 36 |
| Washington | 222 | Washington | 332.5 | \$1,999,246.04 | 39 | 13 | 52 |
| Washington | 223 | Barnes | 365.8 | \$2,038,991.20 | 45.8 | 21 | 66.8 |
| Washington | 224 | Clifton-Clyde | 332.0 | \$1,546,736.42 | 31.7 | 24 | 55.7 |
| Washington Total | | | | \$6,453,713.92 | | | 210.5 |
| Wichita | 467 | Leoti | 468.1 | \$2,326,965.52 | 43.8 | 35.6 | 79.4 |
| Wichita Total | | | | \$2,326,965.52 | | | 79.4 |
| Wilson | 387 | Altoona-Midway | 276.5 | \$1,543,527.12 | 33.6 | 17.7 | 51.3 |
| Wilson | 461 | Neodesha | 793.1 | \$3,994,485.88 | 71.5 | 38.1 | 109.6 |
| Wilson | 484 | Fredonia | 785.0 | \$3,869,991.46 | 68 | 40.1 | 108.1 |
| Wilson Total | | | | \$9,408,004.46 | | | 269 |
| Woodson | 366 | Woodson | 558.5 | \$2,295,732.10 | 46 | 34.7 | 80.7 |
| Woodson Total | | | | \$2,295,732.10 | | | 80.7 |
| Wyandotte | 202 | Turner-Kansas City | 3,599.2 | \$14,071,090.25 | 284 | 207.4 | 491.4 |
| Wyandotte | 203 | Piper-Kansas City | 1,272.5 | \$5,846,825.91 | 94 | 44.5 | 138.5 |
| Wyandotte | 204 | Bonner Springs | 2,141.5 | \$9,243,971.20 | 165.1 | 140.6 | 305.7 |
| Wyandotte | 500 | Kansas City | 19,455.0 | \$86,519,806.50 | 1960.4 | 1030.8 | 2991.2 |
| Wyandotte Total | | | | \$115,681,693.86 | | | 3926.8 |
| Grand Total | | | | \$1,930,073,189.66 | | | 63906.2 |

*NOTE: In many districts some certified, and many non-certified employees are paid from funds OTHER THAN the General Fund or the LOB.
 "GF Total Salary and Benefits" IS NOT the total payroll of the school district.