Approved: 5-1-10
Date

MINUTES OF THE HOUSE APPROPRIATIONS COMMITTEE

The meeting was called to order by Chairman Kevin Yoder at 9:05 a.m. on January 21, 2010, in Room 346-S of the Capitol.

All members were present except:
Representative Owen Donohoe- excused
Representative Kasha Kelley- excused

Committee staff present:
Nobuko Folmsbee, Office of the Revisor of Statutes
Alan Conroy, Kansas Legislative Research Department
Heather O'Hara, Kansas Legislative Research Department
Jonathan Tang, Kansas Legislative Research Department
Kathy Holscher, Committee Assistant, Appropriations Committee

Others attending:
See attached list.

- Attachment 1 — Kansas Department of Commerce Agency Overview for FY 2009
- Attachment 2 — Kansas Policy Institute
- Attachment 3 — Association of School Boards

Steve Kelly, Deputy Secretary for Business, Kansas Department of Commerce, presented an agency overview for FY 2009, (Attachment 1). He reviewed revenue sources and stated that over 70% of the agency's expenditures provide grants and other assistance to individuals, businesses and communities. Priority economic industries were identified as advanced manufacturing, agriculture, bioscience, energy and professional services. Workforce services administered $18.4 million to address various labor-related issues, Rural Development administered two new federal programs and high-speed internet for under served areas in rural Kansas through the federal stimulus dollars. He stated that business development for FY 2009 involved expansions resulting in job retention and $1 billion in capital investments. There were 43 recruitment projects which were in competition with out-of-state locations. Deputy Secretary Kelly stated that an award of $264,000 in Value Added Grants/Loans has generated $128 million in sales, new agritourism vendors, and a total of 19 wineries have been established. Record-high export totals were recognized in FY 2009, and new programs to attract travel and tourism were implemented, he noted. Economic development opportunities remain a priority in order to expand job opportunities, Deputy Secretary Kelly stated.

Deputy Secretary Kelly responded to questions from committee members in regards to staffing issues and job growth. He reported that there were some layoffs in FY 2009, which resulted in shifting programs to Network Kansas. As requested by committee members, additional information will be provided in regards to budget reductions, stimulus funding and the impact on staffing; potential revenues and incentives for filming opportunities; locations of Kansas wineries and state revenues, Deputy Secretary Kelly stated. He reviewed the Kansas Economic Opportunity Initiative Fund, which assists businesses with capital expenditures; the High Performance Initative Program which is based on capital investments and provides a 10% income tax credit for qualifying companies with above average wages; as well as other incentive packages. Discussion also included the location of regional offices.

Dave Trabert, President, Kansas Policy Institute, presented a budget analysis to the committee, (Attachment 2). He stated that harmful tax increases could be avoided if broad efficiency studies were implemented and if a small portion of cash reserves were used. This could position Kansas for economic recovery as a strong competitor for future job growth. He stated that tax receipts did not negatively impact the current budget situation, but was due to state expenditures. He reviewed tax exemptions and the rational for not increasing taxes. Based on potential revenues, schools could reduce spending and still produce the same outcomes through efficiency audits. President Trabert stated that a $6 million potential savings could be realized if a median cost per pupil spending within similar sized districts was established. He noted areas within the government that could be more efficient within the budgeting process through efficiency studies, an improved budget process, and priority-based budgeting. President Trabert stated that the use of carry over cash reserves could be used in the short-term to balance budget challenges.

Minutes of the House Appropriations Committee at 9:10 a.m. on January 21, 2010, in Room 346-S of the Capitol.

President Trabert responded to questions from committee members. As requested, he will provide the committee with additional information on states using priority-based budgeting. He noted that drawing conclusions based on ending fund balances will vary on a fund-to-fund basis. Through efficiency studies school districts should be able to determine what funding is actually needed as opposed to projections, after which time funding formulas could be determined, he added.

Mark Tallman, Assistant Executive Director/Advocacy, Kansas Association of School Boards presented information for the committee's consideration, (Attachment 3). He reviewed cash balances and budgeted expenditures for FY 2009 and FY 2010, and noted that the Kansas Senate encouraged school districts to increase reserves in order to address budgeting shortfalls. School budgets are calculated on base aid per pupil, which is established by the Legislature, and values and priorities on where to allocate these funds are determined by local school boards, he added. The Post Audit Report, at a cost of over $1 million to the state, was used to determine what the cost is to meet state requirements. The suggestion for schools to be more efficient was not to spend less money, but to obtain the same results by freeing up dollars for improvement.

Mr. Tallman responded to questions from committee members in regards to school resources. He stated that schools have experienced funding increases over the years with expectations determined by Post Audit. These expectations included the cost to increase student achievement in order to meet state reading and writing standards and state curriculum requirements. Suggestions to determine the cost of educating students included establishing the framework for comparison, i.e.,outcomes from other states, number of teachers, salaries, class size and curriculum. Block versus traditional scheduling and the impact on planning time for teachers was also discussed.

The next meeting is scheduled for January 25, 2010.

The meeting was adjourned at 10:59 a.m.

Kevin Yoder, Chairman

APPROPRIATIONS COMMITTEE GUEST LIST

DATE: January 21, 2010

NAME	REPRESENTING
Berend Koops	Hein Law Firm / KPI
Tom Kuh	KASB
Kelli Kirkwood	KLA
Randall Allen	KS. Association of Counties
Karen Godfrey	KNEA
Scott Frank	Leg Post Audit
Kevin Bore	CLG, LLC

KANSAS
DEPARTMENT OF COMMERCE

Agency Overview
Fiscal Year 2009

House Appropriations Committee
By Steve Kelly, Deputy Secretary
of Business Development
Kansas Department of Commerce
January 21, 2010

Mission Statement

To deliver the highest level of business development, workforce and marketing services to build a healthy and expanding Kansas economy.

2

Divisions

Business Development
Rural Development
- Agriculture Marketing Development
- Community Development
- Office of Rural Opportunity

Trade Development
Travel & Tourism
Workforce Services

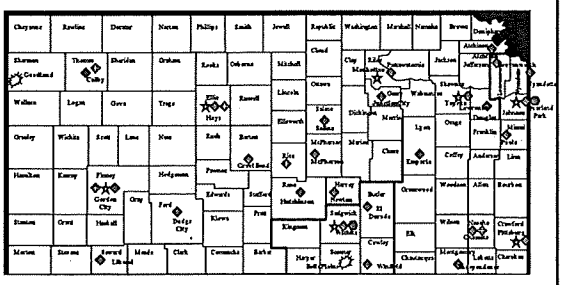
3

Commissions and Offices

- Kansas Athletic Commission
- Kansas Commission on Disability Concerns
- Kansas Film Commission
- Office of Minority and Women Business Development

4

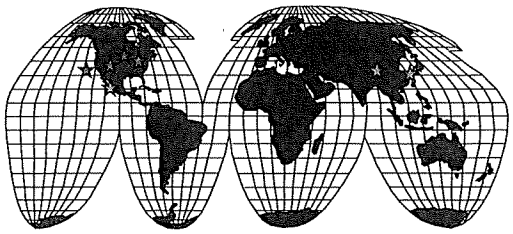
In-State Field Offices



★ Business Development Field Office (7) ✥ Office of Rural Opportunity Field Offices (4)
✡ Travel Information Center (2) ⬢ Trade Development Field Office (2)
◈ KANSASWORKS Center (26)

5

National and International Offices

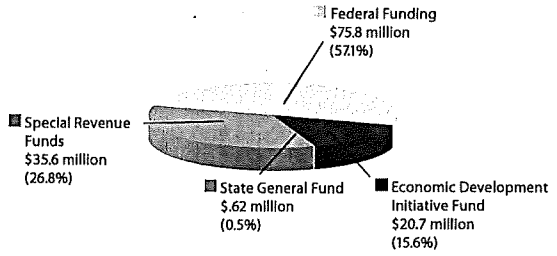


West Coast Office – Los Angeles
Great Lakes Office – Chicago
East Coast Office – New York
Mid-Central Office – Overland Park
Japan Office – Tokyo
Mexico Office – Mexico City
China Office – Beijing

6

Appropriations Committee
Date 1-21-10
Attachment 1-1

Revenue Sources



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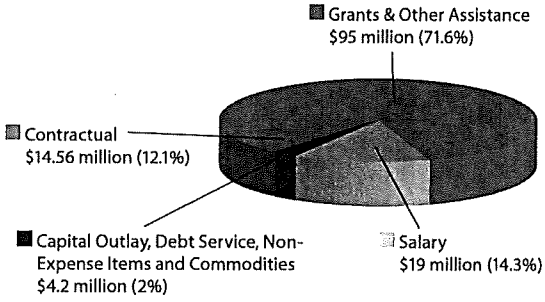
Expenditures by Object



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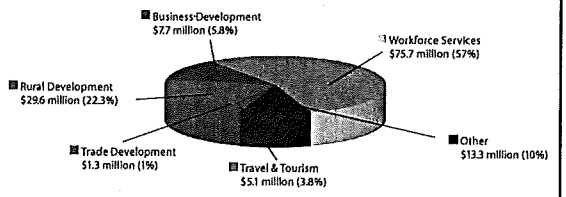
Expenditures by Division



9

Priority Economic Industries

The Department works to grow all sectors of the economy, with a focus on the following sectors:

- Advanced Manufacturing (aviation, etc.)
- Agriculture
- Bioscience (animal science, pharmaceuticals, etc.)
- Energy (traditional and renewable sources)
- Professional Services

10

Federal Stimulus Act Activities

The Department assumed new duties this year as required by the American Reinvestment and Recovery Act:

- Workforce Services administered an extra $18.4 million to address various labor-related issues.
- Rural Development administered two new federal programs – the Neighborhood Stabilization Program and the CDBG-R Program – to help communities hit hardest by the housing crisis.
- Rural Development Division began Connect Kansas, an initiative to bring high-speed Internet to underserved areas in rural Kansas.

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Business Development

Goal:

- To encourage job creation and capital investment in Kansas through the recruitment of out-of-state firms, the expansion of existing Kansas companies and the creation of new companies.

Products and services:

- Direct financial incentives, including various tax credits and low-interest loans
- Site location consultation and cost-benefit analysis
- Assistance in working with State regulatory agencies and local community organizations

12

Business Development

Fiscal Year 2009 highlights:

- Involved in 43 recruitment projects in which Kansas was competing with out-of-state locations.
- Major new recruitment successes include:
  - Johnson Controls (Wichita)
  - Siemens (Hutchinson)
  - Garmin (Olathe)
  - Black & Veatch (Overland Park)

13

Business Development

Fiscal Year 2009 highlights (continued):

- Involved in 150 expansions of existing Kansas companies. These projects resulted in:
  - 3,921 retained jobs at $16.38 per hour
  - $1 billion in capital investment
- Major expansions include:
  - Goodyear (Topeka)
  - Gates Corporation (Iola)
  - Deluxe Corporation (Lenexa)
  - Systemair Manufacturing (Lenexa)
  - Neodesha Plastics (Neodesha)

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Business Development

Fiscal Year 2009 Media Accolades:

- **CNBC** ranks Kansas No. 7 for business (July '09)
- ***Business Facilities*** magazine ranks Kansas No. 9 for biotechnology (July '09)
- **Pollina** names Kansas a Top 10 state for business (June '09)
- ***Trade & Industry Development*** ranks two Kansas projects among nation's best (March '09)
- ***Area Development*** awards Kansas third straight Silver Shovel (May '08)
- ***Site Selection*** names Kansas a Top 10 state for capital investment (May '08)

15

Rural Development

Goal:

- To elevate the focus on rural development and encourage collaboration among rural groups.

Sub-Divisions:

- Agriculture Marketing
- Community Development
- Office of Rural Opportunity

Programs and services:

- Simply Kansas
- Value Added Loan
- CDBG programs
- Agritourism development
- Main Street
- And others...

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Rural Development: Agriculture Marketing

Goal:

- To enhance the value of Kansas agriculture products through new uses and marketing, providing greater returns to Kansas producers and rural communities.

Programs and services:

- Simply Kansas trademark program
- International trade assistance
- Value Added Loan program
- Agritourism assistance

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Rural Development: Agriculture Marketing

Fiscal Year 2009 highlights:

- Fully staffed the Office of Rural Opportunity.
- Awarded $264,600 in Value Added Grants/Loans to eight groups, which totaled $128 million in sales.
- Registered dozens of new agritourism vendors, bringing the total number to 274.
- Assisted in the establishment of four wineries, bringing the total number of wineries to 19.
- Registered more than 100 new members in the Simply Kansas trademark program.

18

h-1

Rural Development: Agriculture Marketing

Fiscal Year 2009 highlights (continued):

- Continued to facilitate the development of renewable energy production facilities throughout Kansas. By year's end, Kansas had:
  - Eleven ethanol plants combining for 495 million gallons in total annual output
  - Two biodiesel production facilities with an annual output of 6.2 million gallons

19

Rural Development: Community Development

Goal:

- To preserve and enhance the quality of life in Kansas communities by increasing their capacity to meet development and revitalization needs.

Programs and services:

- Grants through the Community Development Block Grant program and Main Street program
- Technical and planning assistance
- Tax credits for community development projects
- Development of community volunteer programs

20

Rural Development: Community Development

Fiscal Year 2009 highlights:

- Provided $18.4 million in federal Community Development Block Grant funds to 57 projects, producing $181.5 million in private investments, benefiting 85,440 Kansans and creating 154 jobs.
- Assisted 25 Main Street cities, resulting in:
  - 201 new or expanded businesses in downtown districts (64 more than last year)
  - 386 new jobs
  - $25 million reinvested in downtown districts

21

Rural Development: Community Development

Fiscal Year 2009 highlights (continued):

- Per the federal stimulus bill, the Division administered two new federal programs – the Neighborhood Stabilization Program and the CDBG-R Program – designed to help communities hit hardest by the housing crisis.
- Per the stimulus bill, the Division unveiled Connect Kansas, an initiative to bring high-speed Internet to underserved areas in rural Kansas.

22

Trade Development

Goal:

- To help Kansas companies expand sales to overseas markets and to recruit foreign companies to set up facilities in Kansas.

Programs and services:

- Organize trade delegations to foreign countries
- Provide export data and foreign market research
- Provide funds for firms to attend trade shows
- Connect Kansas companies with foreign buyers through our international trade offices
- Recruit international companies to locate in Kansas

23

Trade Development

Fiscal Year 2009 highlights:

- Helped Kansas businesses achieve record-high export totals – $12.47 billion – for the fourth straight year.
- Facilitated international investment projects that created 1,190 Kansas jobs and $348 million in capital investment.
- Announced Cereal Ingredients Inc. as the winner of the 2009 Governor's Exporter of the Year Award for excellence in international marketing.

24

Travel & Tourism

Goal:

– To increase tourism expenditures in Kansas

Programs and services:

– Attraction Development Grant program
– Product development
– Marketing grants
– Group tour development
– *KANSAS!* magazine
– Travel Information Centers

25

Travel & Tourism

Fiscal Year 2009 highlights:

– Promoted the Flint Hills by assisting with the *Flint Hills Visitors Guide,* the annual Symphony in the Flint Hills and the Flint Hills Heritage Conference.
– Partnered with Department of Transportation to expand road signage in the Flint Hills.
– Awarded $129,670 in Attraction Development Grants to six tourism projects, which produced $257,500 in matching funds.
– Unveiled the Take Kansas Home project to promote Kansas products to tourists.

26

Workforce Development

Goal:

– To link businesses, job seekers and educational institutions to ensure a pool of skilled Kansas labor

Programs and services:

– KIT, KIR and IMPACT programs
– Workforce Centers
– **KANSAS**WORKS.com
– Registered Apprenticeship
– Trade Adjustment Assistance and Rapid Response

27

Workforce Development

Fiscal Year 2009 highlights:

– Administered $18.4 in federal ARRA funds to create jobs and address workforce needs.
– Provided $62.5 million through the KIT, KIR and IMPACT training programs to fund 112 projects.
– These projects resulted in:
  - $276.2 million in private matching funds
  - 16,455 individuals trained
– Partnered with the Kansas Department of Labor to streamline registration for Unemployment Insurance and job-search services.

28

Kansas Athletic Commission

Fiscal Year 2009 highlights:

– Sanctioned dozens of events, including boxing, wrestling and mixed martial arts contests.
– Hosted events in Kansas City, Lawrence, Dodge City, Fort Scott, Pittsburg, Topeka, Wichita and Junction City.
– Continued to certify fighters, promoters, referees, judges and ringside doctors.

29

Kansas Commission on Disability Concerns

Fiscal Year 2009 highlights:

– Continued to grow the Americans with Disabilities Act Information Network to provide information, updates and resources to ADA coordinators in all 105 Kansas counties and all State agencies.
– Continued to grow the Emergency Preparedness Information Network to provide people with disabilities, service providers and emergency managers with information and training announcements for service providers and the people with disabilities with whom they work.

30

Kansas Film Commission

Fiscal Year 2009 highlights:

- Helped create $25 million in film production spending.
- Provided assistance to:
  - Independent features
    - *Earthwork*
  - Cable television shows
    - History Channel, Discovery Channel
  - Commercials
    - Hy-Vee
  - Documentaries
    - *Dirt! The Movie*

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KANSAS
DEPARTMENT OF COMMERCE
KansasCommerce.com

Balancing the Budget Without Tax Increases

1

Main Topics of Testimony

- Avoid harmful and unnecessary tax increases.
- Implement broad, comprehensive efficiency studies to find ways to provide services at reduced spending levels.
- Use a portion of carryover cash reserves to close the current shortfall.
- Position Kansas for economic recovery and a stronger competitor for jobs.

2

Taxes Aren't the Problem

- Tax increases are bad for any economy.
- Lack of tax growth over the last few years is not the underlying cause of budget crisis.
- Recession caused a revenue decline but we could have withstood the impact if we hadn't spent down a $935 million surplus.
- Would have a $3 billion surplus if spending had been limited to 4½% growth each of the last 5 years.

3

Strong Growth in Tax Receipts

- Total SGF revenues declined in FY 2008 but taxes increased.
- Tax receipts increased 40% FY 2001-08:
  - Exclusively paid by businesses +83%.
  - Exclusively paid by individuals +47%.
  - Retail sales tax +20%.
  - See "Kansas General Fund Receipts."

4

2-2

$Billion Exemptions Misleading

- Taxes were growing fast, not declining.
- Dept. of Revenue says $1.108 billion foregone in FY 2008 (see DOR Estimated Effect).
- Had $1.108 billion more been collected in FY 2008, we would have had a 66% tax increase over 7 years instead of 'just' 40%.
- Actual tax increase of nearly 6% per year was double the inflation rate.

5

$Billion Exemptions Misleading

- Top 6 items on DOR exemption list for FY 2008:
  - Property tax: $460 million (from 35 mills to 20 mills a few years after revaluation).
  - Car tax: $121 million (1998)
  - Earned income tax credit: $62 million (1999)
  - Single income rate reductions: $59 million (1998)
  - Food sales tax rebate: $41 million (1999)
  - Increase personal exemption: $37 million (1999)
- Relief justified: SGF revenue grew 75% FY 1990 to FY 1998.

6

Uncompetitive Tax Climate

- Some may take comfort in being ranked in the 20s or 30s, but that's not competitive.
- KLRD 2009 Tax Facts: per capita state & local taxes increased 28% from FY 2004-08.
- Using % of personal income is a misleading measurement; personal income includes amounts not available to pay taxes (see Kansas Personal Income).

7

Rich States, Poor States

- 2009 ALEC / Laffer state economic index (rank).

	Outlook	Performance
Kansas	24	42
Colorado	2	10
Oklahoma	15	12
Missouri	23	44
Nebraska	29	33
Texas	10	1

8

The Right Policies Matter

	1997 – 2007 Growth Rate	
	Avg. Top 10	Kansas (24)
Gross state product	85.1%	62.8%
Personal income	87.9%	59.9%
Population	20.4%	5.3%
Net domestic in-migration (% of pop.)	5.3%	-2.7%
Non-farm employment	22.6%	8.6%

Source: 2009 Rich States, Poor States

9

Tax Foundation Business Tax Rank

2010 Rankings

	Overall	Corp. Tax	Indiv. Inc.	Sales Tax	Unemp.	Prop. Tax
Kansas	32	40	21	24	6	32
Colorado	13	12	16	31	20	6
Oklahoma	31	7	26	45	1	27
Missouri	16	5	27	16	7	18
Nebraska	33	35	31	17	15	34
Texas	11	46	7	39	9	30

10

Can't Afford a Tax Increase

- Financially – all taxpayers have been hurt by recession; higher taxes will have a negative impact on economy and jobs.
- Competitively – already at a competitive disadvantage; avoiding a tax increase is the best competitive message we can send.
- Viable alternative – reduce spending through efficiency reviews.

11

Put Spending in Perspective

- Governor's FY 2010 estimate is $5.451 billion.
- Proposed budget of $5.831 billion is $1.14 billion higher than FY 2005 (see Expenditure History).
  - General Government + $74 million / 41%.
  - Education + $755 million / 25%.
  - Human Services + $262 million / 24%.
- State provided good services when we spent a billion less; we can get there again by scrutinizing expenses.

12

K-12 Can Be Reduced

- Largest portion of budget and largest dollar increase since FY 2005.
- Fortunately, ample evidence that the same outcomes can be achieved at lower spending.
- July 2009 LPA study listed 80 recommendations to reduce costs and achieve same outcomes.
- Derby volunteered for LPA efficiency audit; even though efficient compared to peers, could still save $1 million by changing scheduling system.

13

K-12 Can Be Reduced

- 2006 LPA study often cited as justification for higher spending...here's what it really said:

"...it's important to remember that these cost studies are intended to help the Legislature decide appropriate funding levels for K-12 public education. They aren't intended to dictate any specific funding level, and shouldn't be viewed that way.

Finally, ...we weren't directed to, nor did we try to, examine the most cost-effective way for Kansas school districts to be organized and operated. Those can be major studies in their own right."

14

K-12 Can Be Reduced

- No independent study to establish necessary spending.
- Augenblick & Myers report hardly qualifies, even acknowledging the figures in their professional judgment approach largely "*...reflect the assumptions that were used to calculate them...(and) could change more substantially if other people, informed by experience, research and expertise, thought the objectives identified to the panels could be met even if some components were modified or eliminated." (Volume II: Analysis of Montoy vs. State of Kansas, p. 28).*

15

K-12 Can Be Reduced

- A&M professional judgment approach merely reflected opinions of panel of education 'insiders'; 87% of panelists were employed by or retired from school organizations.
- A&M decided not to use efficiency in successful schools approach when their preliminary research found that 50 of the 85 districts they considered 'successful' would be excluded as inefficient spenders, saying that excluding them would preclude the possibility that higher spending is what allowed them to be successful (Vol. II, p. 29).

16

Vol. 3: Analysis of K-12 Spending

- FY 2005-08: +$1.15 billion / +27% (see Table 4).
- Largest non-instructional growth (millions):

Operations & Maint.	$80.4	22%
Capital Outlay	$73.5	37%
Debt Service	$61.0	21%
Staff Support	$55.7	36%
Student Support	$46.5	24%
School Administration	$44.3	20%
Food Service	$35.5	19%
Central Services	$31.1	35%

17

Vol. 3: Analysis of K-12 Spending

- 55% of total budget goes to Instruction, about the same level as pre-Montoy. (Table 6).
- Per-Pupil spending FY 2008 ranged from $9,017 to $25,240 (Table 8).
- $636 million potential savings if high-spenders had been at median cost-per-pupil of similar sized districts. (Table 9).

18

Vol. 3: Analysis of K-12 Spending

- Data does not support schools' belief that higher spending causes higher achievement.
- Spending for districts that averaged over 80% achievement on state assessment tests varied by *at least $7,000 per pupil* (Table 12).
- Districts with less than 1,000 students have the highest average cost-per-pupil, but 61 of them spent less than State average and averaged at least 80% on Reading (Appendix 'G').

19

Vol. 3: Analysis of K-12 Spending

- Schools cite 2006 LPA as basis for 'higher spending = higher achievement' (page 15).
- LPA found a correlation *but not causation!* They said the educational research on that issue was mixed (page 15).
- 2008 KU study says "recent changes to school funding in Kansas reveal little evidence of improving student outcomes as measured by test scores." (page 15).

20

Making Government Efficient

- No evidence that government spends efficiently.
  - Efficiency studies have not been performed.
  - Budget process is really just a spending process...no analysis of past spending.
  - Lack of accountability = unnecessary spending.
- Streamlining Government Commission is a great idea; should be a regular occurrence.

21

Better Budget Process

- Compare to prior year actual, not budget.
- Budget monthly, not annually.
- Only fund filled positions, not authorized but unfilled positions.
- Use priority-based budgeting.

22

Priority-Based Budgeting

- More effective & efficient, results-oriented and customer-focused.
- Agencies must prioritize programs and specify in each case:
  - What is the specific goal of this program?
  - How effective has this program been?
  - What are we buying for these services?
  - Who are we serving?
  - How much does it cost?

23

Priority-Based Budgeting

- Appropriations hearings focus on cost *and* priorities.
- Agencies are forced to choose which programs to cut or reduce ahead of time, based on amount of money available.
- Legislators can assign priorities to fully fund certain agencies and allocate equally to others or use a variety of other allocation methods.

24

Carryover Cash Reserves

- Efficiency studies take time; use a portion of unencumbered cash reserves to buy time.
- State agencies and universities still have over a $billion, not counting PMIB, unemployment trust, SGF and other funds (see Agency Totals).
- Schools started the year with $700 million, not counting capital projects and debt service (see K-12 unencumbered balances).
- Only a fraction of the total is needed to balance budgets.

25

Carryover Cash Reserves

- Balances growing annually, which only happens when revenues exceed expenses. Agencies and schools didn't need all of the money.
- Dale Dennis says schools can use those balances to free general fund money (presentation to Board of Education on Nov. 10, 2009).
- No independent analysis of school or agency balances to determine necessary ending balance in each fund. Audit should be performed to determine how much of the carryover reserves can be made immediately available.

26

Recommendations

- Avoid harmful and unnecessary tax increases.
- Use a portion of carryover cash reserves to close the current shortfall.
- Implement broad, comprehensive efficiency studies to find ways to provide services at reduced spending levels.
- Position Kansas for economic recovery and a stronger competitor for jobs.

27

Kansas General Fund Receipts (000)

	Fiscal Year Ended June 30								7-Year
	2001	2002	2003	2004	2005	2006	2007	2008	Chg.
Prop. - Motor Carrier	17,920	18,067	15,729	34,940	22,793	23,986	25,812	29,032	62%
Income Tax									
Individual	1,977,342	1,829,609	1,750,054	1,888,434	2,050,562	2,371,253	2,709,340	2,896,653	46%
Corporation	211,907	93,958	105,222	141,173	226,072	350,200	442,449	432,078	104%
Financial Inst.	24,816	27,919	31,120	25,435	22,063	31,058	31,126	33,160	34%
	2,214,065	1,951,486	1,886,396	2,055,042	2,298,697	2,752,511	3,182,915	3,361,891	52%
Estate Tax	41,197	48,083	46,952	48,063	51,853	51,806	55,620	44,247	7%
Excise Tax									
Retail Sales	1,423,059	1,470,599	1,567,722	1,612,067	1,647,663	1,736,048	1,766,768	1,711,398	20%
Compensating Use	235,893	233,764	225,923	214,502	244,755	269,250	284,981	246,277	4%
Cigarette	48,784	48,041	129,250	119,787	118,979	117,899	115,282	112,705	131%
Tobacco Products	4,092	4,301	4,510	4,796	5,039	5,093	5,305	5,548	36%
Cereal Malt Bev.	2,489	2,378	2,273	2,165	2,077	2,090	2,091	2,228	-10%
Liquor Gallonage	14,490	14,632	14,802	15,843	15,736	16,676	17,053	17,579	21%
Liquor Enforcement	35,351	37,423	38,833	40,257	41,904	44,234	47,138	49,983	41%
Liquor Drink	6,238	6,615	6,847	7,153	7,444	8,009	8,567	8,903	43%
Corporate Franchise	16,927	18,495	31,090	36,805	47,095	46,898	47,892	46,659	176%
Oil Severance	87,320	41,789	56,260	66,055	75,415	96,539	79,624	91,511	5%
Gas Severance	14,217	13,893	16,515	18,586	27,975	36,893	36,401	56,662	299%
	1,888,860	1,891,930	2,094,025	2,138,016	2,234,082	2,379,629	2,411,102	2,349,453	24%
Other Tax									
Insurance Prem.	67,680	84,951	94,455	107,603	106,828	112,207	113,805	117,588	74%
Miscellaneous	2,112	1,956	4,427	3,646	4,291	5,118	5,493	5,233	148%
	69,792	86,907	98,882	111,249	111,119	117,325	119,298	122,821	76%
Total Taxes	4,231,834	3,996,473	4,141,984	4,387,310	4,718,544	5,325,257	5,794,747	5,907,444	40%
Business Taxes									
Motor Carrier	17,920	18,067	15,729	34,940	22,793	23,986	25,812	29,032	62%
Corporation	211,907	93,958	105,222	141,173	226,072	350,200	442,449	432,078	104%
Financial Inst.	24,816	27,919	31,120	25,435	22,063	31,058	31,126	33,160	34%
Corporate Franchise	16,927	18,495	31,090	36,805	47,095	46,898	47,892	46,659	176%
Oil Severance	87,320	41,789	56,260	66,055	75,415	96,539	79,624	91,511	5%
Gas Severance	14,217	13,893	16,515	18,586	27,975	36,893	36,401	56,662	299%
Insurance Prem.	67,680	84,951	94,455	107,603	106,828	112,207	113,805	117,588	74%
	440,787	299,072	350,391	430,597	528,241	697,781	777,109	806,690	83%
Individual Taxes									
Individual	1,977,342	1,829,609	1,750,054	1,888,434	2,050,562	2,371,253	2,709,340	2,896,653	46%
Estate	41,197	48,083	46,952	48,063	51,853	51,806	55,620	44,247	7%
Cigarette	48,784	48,041	129,250	119,787	118,979	117,899	115,282	112,705	131%
Tobacco Products	4,092	4,301	4,510	4,796	5,039	5,093	5,305	5,548	36%
Cereal Malt Bev.	2,489	2,378	2,273	2,165	2,077	2,090	2,091	2,228	-10%
Liquor Gallonage	14,490	14,632	14,802	15,843	15,736	16,676	17,053	17,579	21%
Liquor Enforcement	35,351	37,423	38,833	40,257	41,904	44,234	47,138	49,983	41%
Liquor Drink	6,238	6,615	6,847	7,153	7,444	8,009	8,567	8,903	43%
	2,129,983	1,991,082	1,993,521	2,126,498	2,293,594	2,617,060	2,960,396	3,137,846	47%
Joint Payees									
Retail Sales	1,423,059	1,470,599	1,567,722	1,612,067	1,647,663	1,736,048	1,766,768	1,711,398	20%
Compensating Use	235,893	233,764	225,923	214,502	244,755	269,250	284,981	246,277	4%
Miscellaneous	2,112	1,956	4,427	3,646	4,291	5,118	5,493	5,233	148%
	1,661,064	1,706,319	1,798,072	1,830,215	1,896,709	2,010,416	2,057,242	1,962,908	18%
Total Taxes	4,231,834	3,996,473	4,141,984	4,387,310	4,718,544	5,325,257	5,794,747	5,907,444	40%

Prepared by Kansas Policy Institute
Source: Kansas Department of Revenue and Legislative Research

Kansas Personal Income Reconciliation

Contrary to Published Reports, Tax Burden is Rising

	FY 1960	FY 1980	FY 2000	FY 2008
Personal Income as calculated by Bureau of Economic Analysis				
Wage and salary disbursements	2,488,919	13,284,173	41,769,221	57,489,203
Employer contributions for employee pension and insurance funds	113,684	1,716,045	5,750,840	9,750,363
Employer contributions for government social insurance	70,082	917,789	3,194,504	4,285,995
Proprietors' income	872,552	1,826,216	7,227,070	11,283,562
Earnings by place of work	3,545,237	17,744,223	57,941,635	82,809,123
Dividends, interest, and rent	667,268	4,078,293	14,646,833	18,442,305
Personal current transfer receipts[1]	279,991	2,756,184	9,616,768	15,539,042
Employee and self-employed contributions for government social insurance	(71,468)	(841,830)	(3,404,430)	(4,796,171)
Employer contributions for government social insurance	(70,082)	(917,789)	(3,194,504)	(4,285,995)
Adjustment for residence	163,199	726,860	1,077,779	1,070,432
Personal income	4,514,145	23,545,941	76,684,081	108,778,736
state and local taxes	478,190	2,269,762	7,899,982	12,216,044
% of personal income	10.6%	9.6%	10.3%	11.2%
Elements of personal income available to pay taxes				
Wage and salary disbursements	2,488,919	13,284,173	41,769,221	57,489,203
Proprietors' income	872,552	1,826,216	7,227,070	11,283,562
Dividends, interest, and rent	667,268	4,078,293	14,646,833	18,442,305
Employee and self-employed contributions for government social insurance	(71,468)	(841,830)	(3,404,430)	(4,796,171)
	3,957,271	18,346,852	60,238,694	82,418,899
state and local taxes	478,190	2,269,762	7,899,982	12,216,044
% of personal income	12.1%	12.4%	13.1%	14.8%

[1]Payment to persons for which no current services are performed, as well as payments to non-profit institutions by governments and by businesses. Government payments to individuals includes retirement and disability insurance benefits, medical payments (mainly Medicare and Medicaid), income maintenance benefits, unemployment insurance benefits, veterans benefits, and Federal grants and loans to students. Government payments to nonprofit institutions excludes payments by the Federal Government for work under research and development contracts. Business payments to persons consists primarily of liability payments for personal injury and of corporate gifts to nonprofit institutions.

Note: State and Local taxes per Kansas Legislative Research Division; income data is for the calendar year ended within the fiscal year.

Prepared by Kansas Policy Institute
Source: Bureau of Economic Analysis; Kansas Legislative Research

State of Kansas Expenditure History

State General Fund Expenditures by Agency (millions)

	Actual FY 2005	Actual FY 2009	Gov. Estimate FY 2010	Gov. Rec. FY 2011	Change 2005 - 2011 Amount	Change 2005 - 2011 Percent
General Government	181.1	265.0	229.2	255.3	74.2	41.0%
Human Services	1,098.1	1,358.5	1,197.2	1,360.1	262.0	23.9%
Education	3,054.7	3,974.4	3,620.4	3,809.4	754.7	24.7%
Public Safety	329.9	416.7	368.2	353.8	23.9	7.2%
Agriculture & Natural Resources	26.3	33.5	27.2	27.8	1.5	5.7%
Transportation	0.0	16.1	8.8	16.2	16.2	new
Undermarket Salary Adjustments	0.0	0.0	0.0	8.5	8.5	new
	4,690.1	6,064.2	5,451.0	5,831.1	1,141.0	24.3%

Expenditures from All Funding Sources by Agency (millions)

	Actual FY 2005	Actual FY 2009	Gov. Estimate FY 2010	Gov. Rec. FY 2011	Change 2005 - 2011 Amount	Change 2005 - 2011 Percent
General Government	602.2	748.6	793.7	809.7	207.5	34.5%
Human Services	3,464.6	4,615.9	5,323.8	4,959.9	1,495.3	43.2%
Education	4,658.0	6,032.5	6,062.2	6,023.6	1,365.6	29.3%
Public Safety	521.7	752.9	750.8	684.5	162.8	31.2%
Agriculture & Natural Resources	151.3	203.4	195.3	182.8	31.5	20.8%
Transportation	1,187.7	1,607.0	1,371.6	1,057.1	(130.6)	-11.0%
Undermarket Salary Adjustments	0.0	0.0	0.0	8.5	8.5	new
	10,585.5	13,960.3	14,497.4	13,726.1	3,140.6	29.7%

Compiled by Kansas Policy Institute
Source: Kansas Division of Budget

State of Kansas
Unencumbered Fund Balances - Agency Totals

Agency Name	Fiscal Year Ended June 30						As of November 30		
	2005	2006	2007	2008	2009	% Change	2008	2009	% Change
Kansas Juvenile Correctional Complex	0	138,879	212,250	(88,484)	(56,301)	new	(134,175)	(400,142)	-198%
Atchison Juvenile Correctional Facility	10,914	(12,549)	35,703	56,894	12,970	19%	(17,058)	(22,721)	-33%
Kansas Arts Commission	97,796	95,271	20,868	119,606	57,294	-41%	6,225	122,282	1864%
Kansas, Inc.	28,045	28,202	10,462	3,917	3,551	-87%	(1,015)	39,184	3960%
Kansas Neurological Institute	163,010	98,582	86,856	221,698	204,639	26%	4,883,548	1,866,867	-62%
Kansas Public Employees Retirement System	(5,903,848)	(9,996,700)	(10,412,388)	(8,655,516)	(4,699,208)	20%	(27,854,397)	(27,307,923)	2%
Kansas State University	21,364,257	5,103,541	43,031,958	62,783,743	51,154,022	139%	56,626,228	59,964,840	6%
Kansas State University Veterinary Medical Center	7,676,452	6,401,166	4,732,050	3,792,382	2,312,282	-70%	5,804,120	7,128,586	23%
Kansas State University Extension & Ag Research	11,524,948	11,006,838	11,266,652	15,613,751	15,008,958	30%	7,514,357	14,753,845	96%
Kansas Technology Enterprise Corporation	99,783	120,898	55,925	24,820	6,279	-94%	187,523	25,027	-87%
State Fair Board	198,698	353,772	572,989	656,685	887,547	347%	926,972	1,172,260	26%
Emporia State University	12,831,491	9,957,386	15,508,150	19,390,637	17,921,684	40%	16,757,330	20,968,117	25%
Pittsburg State University	11,830,011	10,972,164	9,588,201	15,395,955	23,647,353	100%	24,273,792	23,721,362	-2%
Lansing Correctional Facility	100,674	169,718	130,464	1,643,455	794,763	689%	535,019	1,055,641	97%
Larned Correctional Mental Health Facility	5,614	1,694	1,188	14,295	59,043	952%	5,670	13,311	135%
Larned State Hospital	1,197,382	428,814	176,590	1,043,014	1,191,956	0%	3,095,197	1,610,090	-48%
Larned Juvenile Correctional Facility	6,901	7,940	7,940	7,940	12,166	76%	31,970	32,398	1%
Legislative Coordinating Council	0	0	0	0	0	0%	0	0	
Legislative Research Department	59,428	60,278	0	0	0	-100%	0	0	
Legislature	95,604	86,633	89,177	187,137	102,636	7%	55,239	44,504	-19%
Library, State	474,092	681,134	457,897	185,720	82,567	-83%	130,271	240,315	84%
Lieutenant Governor	0	0	0	0	0	0%	0	0	
Kansas Lottery	605,744	2,407,058	456,917	236,897,161	7,717,226	1174%	(634,541)	31,778,768	5108%
Nursing, Board Of	442,353	467,375	647,095	682,453	680,935	54%	533,217	556,813	4%
Optometry Examiners, Board Of	158,288	226,658	259,047	278,081	290,524	84%	187,864	194,778	4%
Osawatomie State Hospital	1,618,094	1,932,662	322,959	1,534,280	2,455,908	52%	1,910,081	4,183,422	119%
Parsons State Hospital And Training Center	240,978	26,642	111,309	52,945	129,077	-46%	5,092,843	3,834,692	-25%
Department Of Corrections	(608,675)	1,085,377	746,701	8,226,765	2,213,152	464%	16,025,069	2,870,898	-82%
Department Of Corrections-Correctional Industries	3,224,739	3,384,600	3,751,420	4,418,396	4,015,128	25%	3,636,206	4,143,889	14%
Kansas Parole Board	0	0	0	0	0	0%	0	0	
Ks Commsn On Peace Officers Stnds And Training	0	0	0	758,560	601,152	new	650,932	848,148	30%
Pharmacy, Board Of	475,450	569,443	792,324	636,926	936,803	97%	653,992	646,792	-1%
Post Audit, Legislative Division Of	(890,000)	(890,000)	(890,000)	(1,641,696)	0	100%	(890,000)	(1,689,000)	-90%
Real Estate Appraisal Board	231,502	210,241	190,139	202,022	159,113	-31%	71,127	91,558	29%
Real Estate Commission	1,054,807	1,323,983	1,546,364	1,654,193	1,360,868	29%	1,568,596	1,597,785	2%
Kansas Racing And Gaming Commission	986,672	897,427	1,209,051	2,879,620	2,032,884	106%	1,063,249	2,688,797	153%
Rainbow Mental Health Facility	812,403	277,192	170,581	560,799	1,025,155	26%	219,539	1,172,094	434%
Board Of Regents	6,167,139	3,327,037	3,543,610	36,433,818	29,423,762	377%	7,693,276	21,864,216	184%
Board Of Tax Appeals	354,110	429,721	514,273	600,173	510,758	44%	537,874	571,196	6%
Department Of Revenue	112,556,455	122,126,945	108,292,043	119,470,574	137,958,952	23%	111,646,418	143,379,141	28%
Revisor Of Statutes	0	0	0	0	0	0%	0	0	
Norton Correctional Facility	57,415	23,243	23,364	4,741,375	508,763	786%	22,965	2,011,002	8657%
Kansas State School For The Blind	464,722	143,665	12,986	246,042	341,111	-27%	108,680	255,706	135%
School For The Deaf	997,179	443,635	564,145	653,099	1,126,000	13%	146,657	272,362	86%
Secretary Of State	28,370,201	12,523,472	13,231,498	13,608,550	12,436,560	-56%	13,638,793	12,615,469	-8%
Office Of The Securities Commissioner Of Kansas	490,461	134,621	1,431,269	254,904	1,546,479	215%	967,626	814,072	-16%
Kansas Sentencing Commission	228,868	439,585	642,785	805,593	1,181,804	416%	682,717	965,023	41%
Dept. Of Social And Rehabilitation Services	64,791,651	70,290,998	31,151,332	34,476,111	44,330,463	-32%	(35,364,268)	(18,790,748)	47%
State Conservation Commission	175,658	60,242	(3,270)	30,176	(89,736)	-151%	(125,363)	(160,140)	-28%
Department Of Education	13,619,443	2,015,065	(747,052)	123,417,720	106,058	-99%	120,652,549	34,757,512	-71%

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Administration

State of Kansas
Unencumbered Fund Balances - Agency Totals

Agency Name	Fiscal Year Ended June 30						As of November 30		
	2005	2006	2007	2008	2009	% Change	2008	2009	% Change
Abstracters' Board Of Examiners	33,550	31,875	29,415	26,136	20,410	-39%	19,939	16,660	-16%
Board of Accountancy	244,765	329,821	368,990	441,141	455,534	86%	418,126	460,557	10%
Adjutant General	(717,428)	1,102,563	7,712,651	8,168,843	(1,240,904)	-73%	12,004,262	(3,219,030)	-127%
Department of Aging	4,888,351	5,547,100	3,454,400	3,069,706	1,656,639	-66%	1,387,312	2,921,666	111%
Department of Agriculture	3,815,796	3,836,767	2,235,767	4,602,263	2,823,809	-26%	2,731,811	2,654,851	-3%
Animal Health Department	1,447,432	1,245,330	1,185,534	1,076,391	830,923	-43%	928,797	968,371	4%
Kansas Human Rights Commission	51,736	52,097	127,425	117,148	36,993	-28%	204,098	7,770	-96%
Attorney General	5,485,003	6,119,703	7,929,900	10,245,812	12,834,857	134%	9,354,487	12,290,129	31%
Attorney General--KS Bureau of Investigation	816,065	1,085,846	1,488,910	2,723,015	3,038,849	272%	580,747	1,770,457	205%
Bank Commissioner	3,165,971	3,333,587	2,648,659	2,268,579	2,018,246	-36%	2,801,719	1,880,110	-33%
Kansas Board of Barbering	4,668	451	1,459	2,270	8,724	87%	(9,317)	(7,428)	20%
Behavioral Sciences Regulatory Board	195,140	244,744	250,467	257,674	127,031	-35%	163,772	186,140	14%
State Board of Healing Arts	697,753	909,378	1,067,020	1,537,318	1,786,417	156%	260,949	479,648	84%
Citizens' Utility Ratepayer Board	58,200	209,877	160,746	166,821	155,371	167%	83,038	91,731	10%
Corporation Commission	9,985,921	9,736,991	7,512,216	11,708,946	11,607,558	16%	10,231,553	13,889,403	36%
Inmate Benefit Fund	0	0	0	0	0	0%	0	0	
KS State Bd of Cosmetology	359,568	296,405	325,205	241,120	239,500	-33%	241,480	168,596	-30%
State Dept. of Credit Unions	232,191	250,156	190,152	133,381	165,984	-29%	637,989	733,639	15%
Dental Board	106,761	82,095	225,595	91,693	232,210	118%	132,476	179,225	35%
KS Health Policy	0	13,595,477	225,507,435	226,916,932	151,020,207	new	201,466,088	196,549,381	-2%
Dept. of Administration - Division of Printing	0	0	0	0	0	0%	0	0	
Dept of Administration	159,566,614	229,152,561	53,477,741	(14,064,572)	(6,807,883)	-104%	63,673,510	34,286,598	-46%
KS Housing Resources Corporation - Division of KDFA	4,742,571	5,783,328	439	415	0	-100%	4,947,384	450	-100%
KS Development Finance Authority	1,772,733	348,899	530,157	1,229,520	1,739,372	-2%	432,924	1,033,241	139%
Ellsworth Correctional Facility	12,892	10,377	16,781	273,199	207,712	1511%	137,171	212,599	55%
El Dorado Correctional Facility	7,018	(52)	18	(123,396)	4,750	-32%	73,812	58,558	-21%
State Board of Mortuary Arts	164,577	182,210	214,746	228,544	209,170	27%	205,177	212,490	4%
Emergency Medical Services Board	1,030,657	746,124	738,837	464,958	221,728	-78%	394,078	247,453	-37%
Fire Marshal	2,437,834	2,365,320	2,280,833	1,886,747	2,277,657	-7%	772,794	368,827	-52%
Fort Hays State University	17,439,210	7,702,679	21,151,552	25,956,537	30,917,580	77%	26,155,129	33,831,261	29%
Governmental Ethics Commission	235,046	265,123	289,113	358,302	406,396	73%	272,220	380,461	40%
Governor	293,250	1,341,613	1,660,723	2,443,995	14,467,768	4834%	4,366,906	2,857,517	-35%
KS Guardianship Program	0	0	0	0	0	0%	0	0	
Dept of Health & Environment	86,914,597	183,937,312	192,108,663	144,415,099	188,425,583	117%	173,810,154	154,234,810	-11%
Hearing Aid Dispensers, Board of Examiners	23,525	16,956	12,443	14,381	25,271	7%	10,747	12,942	20%
Health Care Stabilization Fund Board of Governors	929,348	469,807	4,060,749	2,889,021	1,893,792	104%	4,432,330	3,851,602	-13%
Dept of Transportation	(643,363,940)	(713,717,239)	(767,305,565)	(393,697,054)	(669,479,658)	-4%	(476,738,060)	(408,686,280)	14%
Highway Patrol	9,468,235	8,350,031	6,458,196	10,457,367	14,635,833	55%	17,469,913	16,840,080	-4%
State Historical Society	3,414,173	3,272,789	3,911,615	4,661,514	5,266,901	54%	4,187,947	5,559,373	33%
Kansas Home Inspectors Registration Fee Fund	0	0	0	0	7,000	new	0	0	
Department of Labor	448,923,094	588,840,765	643,480,098	659,067,856	345,062,052	-23%	641,323,276	598,888,809	-7%
Department of Commerce	14,709,561	18,677,085	12,807,347	14,043,609	26,909,385	83%	16,825,852	14,610,304	-13%
Hutchinson Correctional Facility	78,293	98,382	71,153	1,590,491	633,636	709%	2,844,326	755,974	-73%
Topeka Juvenile Correctional Facility	243,459	0	0	0	0	-100%	0	0	
Beloit Juvenile Correctional Facility	117,690	97,005	34,468	60,270	38,158	-68%	16,985	49,339	190%
State Board of Indigents' Defense Services	156,467	128,210	47,917	50	52	-100%	83,962	992	-99%
Information Network Of Kansas	2,318	2,315	2,315	1,162	2,313	0%	2,315	2,315	0%
Insurance Department	13,336,530	11,533,710	18,799,861	23,070,926	19,713,995	48%	16,218,260	20,379,249	26%
Judicial Council	171,339	134,409	274,370	419,741	369,407	116%	449,085	581,945	30%
Juvenile Justice Authority	1,656,578	1,034,422	1,231,236	1,592,777	1,886,833	14%	2,334,980	2,149,809	-8%

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Administration

State of Kansas
Unencumbered Fund Balances - Agency Totals

Agency Name	Fiscal Year Ended June 30						As of November 30		
	2005	2006	2007	2008	2009	% Change	2008	2009	% Change
Topeka Correctional Facility	175,771	117,753	152,303	129,650	292,449	66%	172,403	104,764	-39%
Technical Professions, State Board Of	569,035	594,687	670,154	811,188	1,013,952	78%	499,626	728,628	46%
State Treasurer	27,336,583	25,994,093	38,717,016	27,739,837	49,832,080	82%	122,529,020	100,049,195	-18%
Pooled Money Investment Board	521,201,124	790,903,499	867,092,429	966,121,227	1,085,099,921	108%	686,088,599	859,824,569	25%
Judicial Branch	7,615,176	9,307,293	9,655,558	9,771,960	10,382,661	36%	8,550,414	10,594,759	24%
University Of Kansas	49,038,578	56,162,511	63,678,546	76,378,281	86,863,551	77%	87,920,847	124,225,843	41%
University Of Kansas Medical Center	4,252,184	13,205,868	30,761,112	33,476,215	31,445,612	640%	32,572,805	37,392,674	15%
Commission On Veterans Affairs	800,725	609,951	1,220,053	(3,208,387)	826,625	3%	666,848	1,556,413	133%
Veterinary Examiners, Board Of	172,539	149,949	224,538	298,961	219,803	27%	201,678	216,707	7%
Kansas Water Office	12,535,455	13,703,867	14,208,098	13,649,753	2,880,058	-77%	11,595,163	2,143,208	-82%
Kansas Department Of Wildlife And Parks	21,573,922	21,403,694	20,063,652	20,073,503	20,975,781	-3%	18,326,301	20,632,777	13%
Winfield Correctional Facility	17,241	21,677	25,756	1,304	21,627	25%	171,807	181,305	6%
Wichita State University	28,341,708	15,102,646	29,782,251	35,932,762	42,627,057	50%	30,387,605	33,211,835	9%
State General Fund	481,050,654	710,796,843	911,704,744	512,612,795	39,889,992	-92%	(106,255,496)	87,230,668	182%
State Budget Stabilization Fund	0	0	0	0	0	0%	0	0	
Kansas Educational Building	8,144,093	9,784,174	13,786,804	17,561,780	17,476,128	115%	23,922,770	28,520,643	19%
State Institutions Building Fund	11,732,066	10,951,250	12,919,617	12,210,158	10,099,316	-14%	20,603,637	20,537,555	0%
Corrections Institutions Building	1,474,260	1,510,453	1,916,089	2,383,443	1,681,256	14%	3,177,807	3,790,062	19%
Children's Initiatives	3,147,151	3,708,489	743,550	12,747,981	185,406	-94%	2,633,476	10,031,810	281%
Kansas Endowment for Youth	512,837	208,555	4,635,676	8,457,176	16,738,905	3164%	5,373,422	9,116,972	70%
State Water Plan	7,682,094	9,591,892	9,052,461	2,846,479	1,205,720	-84%	5,344,071	7,763,470	45%
State Economic Development Initiatives	2,231,876	3,136,491	10,594,032	5,275,212	6,686,703	200%	5,828,168	(1,121,236)	-119%
	1,643,447,088	2,355,330,585	2,743,926,007	9,963,287,893	1,955,000,862	19%	2,052,176,388	2,427,977,303	18%
Pooled Money Investment Board	521,201,124	790,903,499	867,092,429	966,121,227	1,085,099,921	108%	686,088,599	859,824,569	25%
State General Fund	481,050,654	710,796,843	911,704,744	512,612,795	39,889,992	-92%	(106,255,496)	87,230,668	182%
Universities and Board of Regents	164,298,838	135,614,798	229,500,471	280,202,935	301,898,098	84%	288,012,213	355,198,363	23%
State Budget Stabilization Fund	0	0	0	0	0	0%	0	0	
Kansas Educational Building	8,144,093	9,784,174	13,786,804	17,561,780	17,476,128	115%	23,922,770	28,520,643	19%
State Institutions Building Fund	11,732,066	10,951,250	12,919,617	12,210,158	10,099,316	-14%	20,603,637	20,537,555	0%
Corrections Institutions Building	1,474,260	1,510,453	1,916,089	2,383,443	1,681,256	14%	3,177,807	3,790,062	19%
Children's Initiatives	3,147,151	3,708,489	743,550	12,747,981	185,406	-94%	2,633,476	10,031,810	281%
Kansas Endowment for Youth	512,837	208,555	4,635,676	8,457,176	16,738,905	3164%	5,373,422	9,116,972	70%
State Water Plan	7,682,094	9,591,892	9,052,461	2,846,479	1,205,720	-84%	5,344,071	7,763,470	45%
State Economic Development Initiatives	2,231,876	3,136,491	10,594,032	5,275,212	6,686,703	200%	5,828,168	(1,121,236)	-119%
Department of Labor (unemployment trust)	448,923,094	588,840,765	643,480,098	659,067,856	345,062,052	-23%	641,323,276	598,888,809	-7%
Dept. of Transportation	(643,363,940)	(713,717,239)	(767,305,565)	(643,363,940)	(669,479,658)	-4%	(476,738,060)	(408,686,280)	14%
Kansas Public Employees Retirement System	(5,903,848)	(9,996,700)	(10,412,388)	(8,655,516)	(4,699,208)	20%	(27,854,397)	(27,307,923)	2%
All other State agencies	642,316,788	813,997,315	816,217,990	8,135,820,306	803,156,231	25%	980,716,902	884,189,821	-10%
	1,643,447,088	2,355,330,585	2,743,926,007	9,963,287,893	1,955,000,862	19%	2,052,176,388	2,427,977,303	18%

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Administration

Kansas K-12 Unencumbered Fund Balances

	Unencumbered Cash Balance		4-Year Change (2005-2009)	
	July 1, 2005	July 1, 2009	Amount	Percent
All Funds				
General	1,153,562	1,435,657	282,095	24%
Supplemental General	47,721,835	42,183,718	(5,538,117)	-12%
Adult Education	2,347,733	1,368,027	(979,706)	-42%
At Risk (4yr Old)	0	2,532,263	2,532,263	new bal.
Adult Supplemental	261,690	252,131	(9,559)	-4%
At Risk (K-12)	0	17,388,282	17,388,282	new bal.
Bilingual Education	0	3,435,130	3,435,130	new bal.
Virtual Education	0	915,204	915,204	new bal.
Capital Outlay	320,075,543	451,672,840	131,597,297	41%
Driver Training	7,115,062	8,324,399	1,209,337	17%
Extraordinary School	1,825,810	2,385,556	559,746	31%
Food Service	34,463,284	41,223,348	6,760,064	20%
Professional Development	10,620,620	13,400,850	2,780,230	26%
Parent Education Program	2,045,047	2,220,704	175,657	9%
Summer School	8,033,470	5,971,828	(2,061,642)	-26%
Special Education	132,406,209	183,341,090	50,934,881	38%
Vocational Education	0	10,827,870	10,827,870	new bal.
Area Vocational School	6,896,512	0	(6,896,512)	-100%
Special Liability Expense	5,796,051	8,693,872	2,897,821	50%
Gifts and Grants	16,455,352	23,468,699	7,013,347	43%
Textbook & Student	35,628,501	43,286,401	7,657,900	21%
School Retirement	114,717	504,675	389,958	340%
Tuition Reimbursement	(27,783)	65,878	93,661	-337%
Bond and Interest #1	269,090,483	327,700,705	58,610,222	22%
Bond and Interest #2	15,567,848	16,550,982	983,134	6%
No Fund Warrant	71,016	0	(71,016)	-100%
Contingency Reserve	81,723,468	175,712,033	93,988,565	115%
Special Reserve Fund	46,010,660	86,098,237	40,087,577	87%
Coop Special Education	17,510,740	24,114,960	6,604,220	38%
Federal Funds	5,729,302	3,827,639	(1,901,663)	-33%
	1,068,636,732	1,498,902,978	430,266,246	40%

	Balance as of July 1		4-Year Change (2005-2009)	
	2005	2009	Amount	Percent
Capital and Debt				
Capital Outlay	320,075,543	451,672,840	131,597,297	41%
Bond and Interest #1	269,090,483	327,700,705	58,610,222	22%
Bond and Interest #2	15,567,848	16,550,982	983,134	6%
	604,733,874	795,924,527	191,190,653	32%
Federal Funds	5,729,302	3,827,639	(1,901,663)	-33%
All Other State & Local Funds	458,173,556	699,150,812	240,977,256	53%
	1,068,636,732	1,498,902,978	430,266,246	40%

Source: Kansas Department of Education

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
101	ERIE	NEOSHO	5,652	574	145	1,798	8,168
102	CIMARRON-ENSIGN	GRAY	917	1,062	104	609	2,692
103	CHEYLIN	CHEYENNE	2,209	0	9	2,380	4,597
105	RAWLINS COUNTY	RAWLINS	3,360	0	17	3,311	6,688
106	WESTERN PLAINS	NESS	2,142	874	0	4,592	7,608
107	ROCK HILLS	JEWELL	3,404	213	2	2,875	6,494
108	WASHINGTON CO.S	WASHINGTON	4,204	669	0	1,806	6,679
109	REPUBLIC COUNTY	REPUBLIC	1,119	157	0	2,678	3,954
110	THUNDER RIDGE S	PHILLIPS	2,081	0	16	3,790	5,887
111	DONIPHAN WEST S	DONIPHAN	733	0	0	1,327	2,060
200	GREELEY COUNTY	GREELEY	1,295	128	0	968	2,391
202	TURNER-KANSAS C	WYANDOTTE	253	1,452	168	553	2,426
203	PIPER-KANSAS CI	WYANDOTTE	710	547	0	1,426	2,683
204	BONNER SPRINGS	WYANDOTTE	1,104	724	71	532	2,432
205	BLUESTEM	BUTLER	1,236	1,617	0	999	3,852
206	REMINGTON-WHITE	BUTLER	854	643	0	1,758	3,255
207	FT LEAVENWORTH	LEAVENWORTH	5,202	0	0	1,492	6,694
208	WAKEENEY	TREGO	1,864	624	16	812	3,315
209	MOSCOW PUBLIC S	STEVENS	2,665	0	0	1,151	3,817
210	HUGOTON PUBLIC	STEVENS	2,118	81	54	1,286	3,539
211	NORTON COMMUNIT	NORTON	1,135	0	18	1,680	2,832
212	NORTHERN VALLEY	NORTON	686	0	4	1,157	1,847
213	WEST SOLOMON VA	NORTON	4,387	0	47	3,233	7,666
214	ULYSSES	GRANT	1,461	885	14	1,455	3,815
215	LAKIN	KEARNY	3,340	1,621	0	6,255	11,216
216	DEERFIELD	KEARNY	2,102	0	0	4,721	6,823
217	ROLLA	MORTON	15,647	3,239	16	2,158	21,060
218	ELKHART	MORTON	1,367	296	0	1,459	3,122
219	MINNEOLA	CLARK	974	940	0	1,779	3,693
220	ASHLAND	CLARK	1,034	0	0	1,249	2,283
223	BARNES	WASHINGTON	1,147	609	0	1,624	3,380
224	CLIFTON-CLYDE	WASHINGTON	1,791	0	0	2,717	4,509
225	FOWLER	MEADE	3,446	0	0	2,211	5,657
226	MEADE	MEADE	314	900	0	1,745	2,958
227	JETMORE	HODGEMAN	1,540	874	0	1,296	3,710
228	HANSTON	HODGEMAN	2,560	0	0	4,052	6,611
229	BLUE VALLEY	JOHNSON	641	1,995	0	2,279	4,916
230	SPRING HILL	JOHNSON	408	2,047	1	763	3,219
231	GARDNER-EDGERTO	JOHNSON	1,000	2,312	5	929	4,245
232	DESOTO	JOHNSON	1,682	2,081	2	1,222	4,987
233	OLATHE	JOHNSON	344	1,421	3	1,054	2,822
234	FORT SCOTT	BOURBON	124	457	21	801	1,403
235	UNIONTOWN	BOURBON	1,819	313	2	1,659	3,793
237	SMITH CENTER	SMITH	916	0	27	1,333	2,276
239	NORTH OTTAWA CO	OTTAWA	1,434	471	0	1,517	3,422
240	TWIN VALLEY	OTTAWA	1,110	562	0	884	2,556
241	WALLACE COUNTY	WALLACE	2,057	1,759	0	1,864	5,680
242	WESKAN	WALLACE	1,505	0	5	1,695	3,204
243	LEBO-WAVERLY	COFFEY	2,703	864	19	788	4,374
244	BURLINGTON	COFFEY	2,126	0	10	2,708	4,845
245	LEROY-GRIDLEY	COFFEY	964	0	44	1,587	2,596
246	NORTHEAST	CRAWFORD	653	911	24	1,339	2,927
247	CHEROKEE	CRAWFORD	324	0	3	348	675
248	GIRARD	CRAWFORD	1,921	528	0	1,889	4,339
249	FRONTENAC PUBLI	CRAWFORD	540	546	0	709	1,795

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

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July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
250	PITTSBURG	CRAWFORD	214	577	77	771	1,639
251	NORTH LYON COUN	LYON	577	122	0	805	1,503
252	SOUTHERN LYON C	LYON	1,154	1,092	0	742	2,988
253	EMPORIA	LYON	635	776	(54)	1,841	3,197
254	BARBER COUNTY N	BARBER	2,194	1,282	(3)	2,599	6,072
255	SOUTH BARBER	BARBER	1,169	0	0	1,513	2,682
256	MARMATON VALLEY	ALLEN	1,165	898	0	1,313	3,375
257	IOLA	ALLEN	294	101	29	810	1,234
258	HUMBOLDT	ALLEN	1,374	1,029	17	603	3,022
259	WICHITA	SEDGWICK	802	589	(9)	2,072	3,453
260	DERBY	SEDGWICK	727	522	4	732	1,985
261	HAYSVILLE	SEDGWICK	476	638	0	1,812	2,927
262	VALLEY CENTER P	SEDGWICK	1,484	952	5	895	3,336
263	MULVANE	SEDGWICK	571	812	0	1,270	2,652
264	CLEARWATER	SEDGWICK	1,222	505	0	1,633	3,361
265	GODDARD	SEDGWICK	672	1,215	11	977	2,875
266	MAIZE	SEDGWICK	709	1,504	4	1,146	3,363
267	RENWICK	SEDGWICK	197	993	41	245	1,476
268	CHENEY	SEDGWICK	698	791	0	1,039	2,529
269	PALCO	ROOKS	4,396	0	4	1,601	6,001
270	PLAINVILLE	ROOKS	2,298	835	79	1,874	5,085
271	STOCKTON	ROOKS	1,945	0	4	942	2,891
272	WACONDA	MITCHELL	2,119	0	0	1,065	3,185
273	BELOIT	MITCHELL	1,338	0	39	2,655	4,033
274	OAKLEY	LOGAN	1,974	0	0	1,373	3,347
275	TRIPLAINS	LOGAN	1,790	0	0	1,612	3,402
281	HILL CITY	GRAHAM	1,731	0	0	1,921	3,652
282	WEST ELK	ELK	1,965	0	0	3,227	5,192
283	ELK VALLEY	ELK	1,422	1,425	0	2,037	4,883
284	CHASE COUNTY	CHASE	602	1,171	21	835	2,629
285	CEDAR VALE	CHAUTAUQUA	57	0	28	1,589	1,673
286	CHAUTAUQUA COUN	CHAUTAUQUA	5,713	0	0	1,892	7,605
287	WEST FRANKLIN	FRANKLIN	1,272	0	5	3,159	4,436
288	CENTRAL HEIGHTS	FRANKLIN	879	493	25	1,749	3,145
289	WELLSVILLE	FRANKLIN	422	1,314	0	676	2,412
290	OTTAWA	FRANKLIN	857	1,433	7	1,734	4,032
291	GRINNELL PUBLIC	GOVE	5,447	0	1	1,913	7,360
292	WHEATLAND	GOVE	3,273	0	104	4,236	7,613
293	QUINTER PUBLIC	GOVE	599	0	0	772	1,371
294	OBERLIN	DECATUR	2,064	0	14	3,030	5,108
297	ST FRANCIS COMM	CHEYENNE	4,292	0	7	2,826	7,125
298	LINCOLN	LINCOLN	1,325	1,496	0	1,512	4,333
299	SYLVAN GROVE	LINCOLN	2,133	0	0	1,356	3,489
300	COMANCHE COUNTY	COMANCHE	639	0	0	2,805	3,445
303	NESS CITY	NESS	2,967	214	0	2,749	5,929
305	SALINA	SALINE	1,138	820	(14)	3,427	5,371
306	SOUTHEAST OF SA	SALINE	1,017	0	0	1,108	2,125
307	ELL-SALINE	SALINE	975	463	10	3,020	4,467
308	HUTCHINSON PUBL	RENO	939	487	(31)	2,816	4,211
309	NICKERSON	RENO	1,509	363	40	1,547	3,458
310	FAIRFIELD	RENO	1,462	0	11	1,956	3,429
311	PRETTY PRAIRIE	RENO	1,390	721	0	1,942	4,053
312	HAVEN PUBLIC SC	RENO	105	610	11	75	802
313	BUHLER	RENO	114	669	0	733	1,516
314	BREWSTER	THOMAS	2,071	0	(5)	4,911	6,976

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

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July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
315	COLBY PUBLIC SC	THOMAS	472	498	32	1,075	2,077
316	GOLDEN PLAINS	THOMAS	177	628	6	1,663	2,474
320	WAMEGO	POTTAWATOMIE	618	1,015	1	1,187	2,821
321	KAW VALLEY	POTTAWATOMIE	831	0	0	1,111	1,942
322	ONAGA-HAVENSVIL	POTTAWATOMIE	1,438	1,180	0	2,078	4,696
323	ROCK CREEK	POTTAWATOMIE	1,321	1,198	0	1,346	3,866
325	PHILLIPSBURG	PHILLIPS	773	550	0	1,584	2,906
326	LOGAN	PHILLIPS	832	0	209	1,994	3,036
327	ELLSWORTH	ELLSWORTH	1,747	0	0	920	2,668
328	LORRAINE	ELLSWORTH	1,836	1,769	0	1,606	5,211
329	MILL CREEK VALL	WABAUNSEE	1,262	1,942	0	1,970	5,175
330	MISSION VALLEY	WABAUNSEE	1,802	1,139	1	4,021	6,963
331	KINGMAN-NORWICH	KINGMAN	582	1,270	26	738	2,616
332	CUNNINGHAM	KINGMAN	1,458	0	0	2,188	3,647
333	CONCORDIA	CLOUD	567	698	0	1,757	3,022
334	SOUTHERN CLOUD	CLOUD	3,536	0	34	3,745	7,315
335	NORTH JACKSON	JACKSON	3,178	158	0	1,825	5,161
336	HOLTON	JACKSON	1,023	394	12	1,385	2,813
337	ROYAL VALLEY	JACKSON	945	0	311	1,413	2,669
338	VALLEY FALLS	JEFFERSON	1,660	241	1	1,112	3,014
339	JEFFERSON COUNT	JEFFERSON	865	979	59	973	2,876
340	JEFFERSON WEST	JEFFERSON	772	664	0	1,142	2,579
341	OSKALOOSA PUBLI	JEFFERSON	923	0	0	1,805	2,727
342	MCLOUTH	JEFFERSON	535	9	0	1,359	1,903
343	PERRY PUBLIC SC	JEFFERSON	807	554	0	1,432	2,793
344	PLEASANTON	LINN	2,046	0	412	989	3,447
345	SEAMAN	SHAWNEE	482	763	(12)	689	1,921
346	JAYHAWK	LINN	2,855	426	(3)	2,101	5,379
347	KINSLEY-OFFERLE	EDWARDS	735	0	0	2,011	2,746
348	BALDWIN CITY	DOUGLAS	449	409	0	429	1,286
349	STAFFORD	STAFFORD	3,651	1,918	47	3,774	9,390
350	ST JOHN-HUDSON	STAFFORD	1,301	975	0	1,140	3,416
351	MACKSVILLE	STAFFORD	1,936	0	0	2,472	4,407
352	GOODLAND	SHERMAN	858	0	0	1,096	1,954
353	WELLINGTON	SUMNER	56	741	65	480	1,341
354	CLAFLIN	BARTON	1,186	0	0	1,572	2,758
355	ELLINWOOD PUBLI	BARTON	1,775	1,616	0	1,678	5,068
356	CONWAY SPRINGS	SUMNER	738	1,410	0	1,420	3,569
357	BELLE PLAINE	SUMNER	297	503	0	415	1,216
358	OXFORD	SUMNER	1,018	799	9	1,884	3,710
359	ARGONIA PUBLIC	SUMNER	1,662	0	0	1,243	2,904
360	CALDWELL	SUMNER	2,350	1,535	0	2,397	6,282
361	ANTHONY-HARPER	HARPER	531	0	0	864	1,395
362	PRAIRIE VIEW	LINN	2,345	991	7	1,710	5,052
363	HOLCOMB	FINNEY	999	1,511	0	615	3,125
364	MARYSVILLE	MARSHALL	466	161	0	1,409	2,036
365	GARNETT	ANDERSON	959	581	4	973	2,518
366	WOODSON	WOODSON	452	0	(26)	560	986
367	OSAWATOMIE	MIAMI	536	400	0	299	1,235
368	PAOLA	MIAMI	492	1,059	0	1,946	3,498
369	BURRTON	HARVEY	1,394	475	0	1,584	3,453
371	MONTEZUMA	GRAY	1,178	1,389	0	3,490	6,058
372	SILVER LAKE	SHAWNEE	906	389	2	817	2,114
373	NEWTON	HARVEY	399	778	(2)	1,070	2,246
374	SUBLETTE	HASKELL	1,408	1,689	5	988	4,090

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

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July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
375	CIRCLE	BUTLER	753	1,240	9	1,970	3,972
376	STERLING	RICE	230	0	2	249	481
377	ATCHISON CO COM	ATCHISON	867	130	26	1,561	2,584
378	RILEY COUNTY	RILEY	162	1,059	0	529	1,751
379	CLAY CENTER	CLAY	607	470	0	2,300	3,378
380	VERMILLION	MARSHALL	1,926	780	0	1,867	4,573
381	SPEARVILLE	FORD	1,096	633	0	1,131	2,860
382	PRATT	PRATT	847	585	26	727	2,184
383	MANHATTAN	RILEY	317	682	2	1,526	2,527
384	BLUE VALLEY	RILEY	645	780	4	1,561	2,991
385	ANDOVER	BUTLER	298	888	2	289	1,476
386	MADISON-VIRGIL	GREENWOOD	1,792	0	0	1,638	3,430
387	ALTOONA-MIDWAY	WILSON	3,581	0	31	4,552	8,164
388	ELLIS	ELLIS	1,499	0	0	1,210	2,709
389	EUREKA	GREENWOOD	845	1,170	32	1,966	4,013
390	HAMILTON	GREENWOOD	2,301	0	30	2,290	4,620
392	OSBORNE COUNTY	OSBORNE	1,657	881	17	1,708	4,262
393	SOLOMON	DICKINSON	1,036	1,005	0	788	2,829
394	ROSE HILL PUBLI	BUTLER	1,545	861	0	1,205	3,612
395	LACROSSE	RUSH	2,215	0	0	3,230	5,445
396	DOUGLASS PUBLIC	BUTLER	565	783	0	967	2,315
397	CENTRE	MARION	2,270	830	0	2,523	5,623
398	PEABODY-BURNS	MARION	1,243	1,144	6	1,987	4,380
399	PARADISE	RUSSELL	3,167	0	0	1,515	4,683
400	SMOKY VALLEY	MCPHERSON	964	1,662	0	2,791	5,416
401	CHASE	RICE	1,794	1,415	0	1,582	4,792
402	AUGUSTA	BUTLER	883	711	0	1,019	2,613
403	OTIS-BISON	RUSH	1,464	0	0	2,552	4,016
404	RIVERTON	CHEROKEE	1,189	178	9	1,062	2,438
405	LYONS	RICE	912	352	9	2,885	4,158
406	WATHENA	DONIPHAN	1,219	0	8	782	2,009
407	RUSSELL COUNTY	RUSSELL	511	0	12	1,725	2,249
408	MARION-FLORENCE	MARION	749	1,048	0	801	2,598
409	ATCHISON PUBLIC	ATCHISON	1,145	781	34	1,671	3,631
410	DURHAM-HILLSBOR	MARION	1,186	305	0	1,125	2,616
411	GOESSEL	MARION	2,641	471	(7)	2,668	5,774
412	HOXIE COMMUNITY	SHERIDAN	2,328	0	0	3,788	6,116
413	CHANUTE PUBLIC	NEOSHO	1,869	358	(106)	1,729	3,851
415	HIAWATHA	BROWN	1,210	736	0	1,554	3,500
416	LOUISBURG	MIAMI	1,160	1,460	13	875	3,508
417	MORRIS COUNTY	MORRIS	852	552	0	1,399	2,803
418	MCPHERSON	MCPHERSON	1,522	777	7	1,394	3,700
419	CANTON-GALVA	MCPHERSON	1,005	930	0	1,257	3,192
420	OSAGE CITY	OSAGE	1,295	838	16	1,002	3,151
421	LYNDON	OSAGE	3,193	0	22	1,534	4,749
422	GREENSBURG	KIOWA	79,236	0	(17,306)	5,521	67,451
423	MOUNDRIDGE	MCPHERSON	252	1,082	0	654	1,988
424	MULLINVILLE	KIOWA	1,762	0	(9)	2,089	3,842
426	PIKE VALLEY	REPUBLIC	1,722	0	0	1,881	3,603
428	GREAT BEND	BARTON	1,500	875	(24)	3,108	5,458
429	TROY PUBLIC SCH	DONIPHAN	1,450	0	2	1,569	3,021
430	SOUTH BROWN COU	BROWN	1,388	1,002	401	1,143	3,934
431	HOISINGTON	BARTON	1,497	1,922	32	1,713	5,164
432	VICTORIA	ELLIS	1,047	0	0	496	1,543
434	SANTA FE TRAIL	OSAGE	359	250	9	783	1,400

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
435	ABILENE	DICKINSON	1,055	478	121	2,775	4,429
436	CANEY VALLEY	MONTGOMERY	987	0	20	1,313	2,320
437	AUBURN WASHBURN	SHAWNEE	222	558	5	1,752	2,536
438	SKYLINE SCHOOLS	PRATT	26	0	9	206	241
439	SEDGWICK PUBLIC	HARVEY	3,773	503	0	2,600	6,875
440	HALSTEAD	HARVEY	370	762	0	1,376	2,508
441	SABETHA	NEMAHA	1,398	112	20	2,146	3,676
442	NEMAHA VALLEY S	NEMAHA	7,167	253	7	4,654	12,081
443	DODGE CITY	FORD	822	548	(9)	1,398	2,760
444	LITTLE RIVER	RICE	457	780	0	731	1,968
445	COFFEYVILLE	MONTGOMERY	663	167	65	2,047	2,941
446	INDEPENDENCE	MONTGOMERY	523	61	(6)	889	1,468
447	CHERRYVALE	MONTGOMERY	1,299	284	(8)	1,185	2,761
448	INMAN	MCPHERSON	842	897	0	1,031	2,770
449	EASTON	LEAVENWORTH	659	923	6	1,801	3,389
450	SHAWNEE HEIGHTS	SHAWNEE	752	574	16	1,196	2,537
451	B & B	NEMAHA	4,895	0	0	2,103	6,998
452	STANTON COUNTY	STANTON	1,064	0	0	1,903	2,968
453	LEAVENWORTH	LEAVENWORTH	1,469	569	39	1,101	3,178
454	BURLINGAME	OSAGE	2,152	1,330	0	1,853	5,335
456	MARAIS DES CYGN	OSAGE	2,457	0	0	2,436	4,893
457	GARDEN CITY	FINNEY	289	111	11	891	1,301
458	BASEHOR-LINWOOD	LEAVENWORTH	423	674	0	462	1,559
459	BUCKLIN	FORD	1,022	0	0	2,055	3,077
460	HESSTON	HARVEY	402	990	17	1,006	2,415
461	NEODESHA	WILSON	1,409	303	0	599	2,312
462	CENTRAL	COWLEY	865	489	45	1,090	2,489
463	UDALL	COWLEY	770	402	0	1,558	2,730
464	TONGANOXIE	LEAVENWORTH	271	663	0	235	1,169
465	WINFIELD	COWLEY	73	472	(21)	572	1,096
466	SCOTT COUNTY	SCOTT	455	1,548	0	1,206	3,209
467	LEOTI	WICHITA	3,505	0	(37)	2,985	6,453
468	HEALY PUBLIC SC	LANE	4,005	310	(130)	6,440	10,625
469	LANSING	LEAVENWORTH	1,278	1,037	0	1,525	3,840
470	ARKANSAS CITY	COWLEY	601	408	0	704	1,713
471	DEXTER	COWLEY	1,626	0	0	2,746	4,372
473	CHAPMAN	DICKINSON	13,971	254	0	1,888	16,113
474	HAVILAND	KIOWA	1,773	0	0	1,610	3,383
475	JUNCTION CITY	GEARY	1,907	143	126	1,087	3,263
476	COPELAND	GRAY	3,401	1,114	0	3,692	8,208
477	INGALLS	GRAY	936	0	0	1,196	2,132
479	CREST	ANDERSON	2,833	0	0	936	3,769
480	LIBERAL	SEWARD	666	594	8	836	2,105
481	RURAL VISTA	DICKINSON	566	1,122	0	1,260	2,949
482	DIGHTON	LANE	777	0	21	1,009	1,807
483	KISMET-PLAINS	SEWARD	2,099	1,158	0	2,721	5,978
484	FREDONIA	WILSON	844	87	8	2,120	3,060
486	ELWOOD	DONIPHAN	323	1,027	99	722	2,171
487	HERINGTON	DICKINSON	783	63	1	1,715	2,563
488	AXTELL	MARSHALL	1,704	819	0	1,482	4,005
489	HAYS	ELLIS	8	278	(35)	230	481
490	EL DORADO	BUTLER	1,358	715	4	2,310	4,387
491	EUDORA	DOUGLAS	89	1,384	0	670	2,143
492	FLINTHILLS	BUTLER	1,752	1,659	0	1,685	5,096
493	COLUMBUS	CHEROKEE	304	220	12	777	1,314

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

July 1, 2009 Unencumbered Cash per FTE

			Fund Type				
USD#	USD Name	County Name	Capital	Bonds	Federal	All Other	Total
494	SYRACUSE	HAMILTON	1,524	2,205	111	2,156	5,996
495	FT LARNED	PAWNEE	1,162	990	14	2,634	4,800
496	PAWNEE HEIGHTS	PAWNEE	1,940	0	0	1,302	3,243
497	LAWRENCE	DOUGLAS	544	956	15	2,196	3,711
498	VALLEY HEIGHTS	MARSHALL	1,545	496	0	1,069	3,110
499	GALENA	CHEROKEE	1,266	531	0	1,623	3,421
500	KANSAS CITY	WYANDOTTE	1,040	394	193	2,164	3,790
501	TOPEKA PUBLIC S	SHAWNEE	737	291	(11)	1,848	2,865
502	LEWIS	EDWARDS	6,821	0	0	9,761	16,583
503	PARSONS	LABETTE	415	810	112	1,278	2,616
504	OSWEGO	LABETTE	2,273	400	81	2,030	4,784
505	CHETOPA-ST.PAUL	LABETTE	1,561	457	0	2,070	4,088
506	LABETTE COUNTY	LABETTE	770	194	36	972	1,972
507	SATANTA	HASKELL	2,986	0	0	2,099	5,085
508	BAXTER SPRINGS	CHEROKEE	895	0	22	890	1,808
509	SOUTH HAVEN	SUMNER	143	581	(95)	881	1,509
511	ATTICA	HARPER	3,177	0	24	2,043	5,245
512	SHAWNEE MISSION	JOHNSON	1,371	695	7	1,621	3,693
	STATE TOTALS		1,009	769	9	1,562	3,349
		High	79,236	3,239	412	9,761	67,451
		Average	1,009	769	9	1,562	3,349
		Low	8	0	(17,306)	75	241

Prepared by Kansas Policy Institute
Source: Kansas Department of Education

KANSAS·POLICY INSTITUTE

A Kansas Primer on Education Funding

Volume III: Analysis of K-12 Spending in Kansas

Dave Trabert

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KANSAS·POLICY
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Advocating free enterprise solutions in education, fiscal policy and health care.

Formerly known as Flint Hills Center for Public Policy, Kansas Policy Institute was founded in 1996 and advocates for free enterprise solutions and for the protection of personal freedom for all Kansans. We're in the process of changing our name to emphasize that we focus on the entire state of Kansas and not just a particular region.

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Kansas Policy Institute is committed to delivering the highest quality and most reliable research on state and local issues in Kansas. The Institute guarantees that all original factual data are true and correct and that information attributed to other sources is accurately represented.

Preface

Perhaps no subject in Kansas has been more controversial in recent history than school funding. Years of court battles earlier in the decade culminated in 2005 with the Kansas Supreme Court ruling in favor of plaintiffs in *Montoy vs. State of Kansas* and ordering the Legislature to increase funding by $853 million. State aid to schools increased by $646.1 million between the 2004-05 school years and the 2009-10 budget and total funding to schools has increased by $1.36 billion. A severe decline in State tax receipts ($498 million / 8.6% for FY 2009, with the first quarter of FY 2010 down 10.2%) prompted the Legislature and Governor Parkinson to reduce school funding for FY 2010, and schools are threatening to file yet another lawsuit.

Despite the unprecedented controversy, surprisingly little is understood about how much money schools actually receive, how that money is spent or even the basis upon which the court ruled in *Montoy*.

Education is extraordinarily important to the success of our State and to each individual. It is imperative that students receive an education that prepares them to enter the workforce, whether directly into their chosen field or first into higher levels of education. But while education is of critical importance, we must balance our approach to defining and funding a proper education with other essential needs. We must also have adequate funding for other necessary government services and the revenues required to fund all services cannot be so high as to necessitate a tax burden that impedes economic growth.

A Kansas Primer on Education Funding provides a high level of transparency and analysis so that taxpayers and legislators are empowered to make informed decisions going forward. The *Primer* is being published in four separate volumes.

Volume I: The History of Education Finance in Kansas traces school funding developments, starting at the incetion of statehood in 1863 and leading up to the filing of the above-mentioned *Montoy*.

Volume II: Analysis of Montoy vs. State of Kansas provides a detailed examination of the legal and political forces at play during the Montoy litigation. It also identifies existing barriers that prevent or restrict efforts to reform the system and offers specific recommendations for overcoming those barriers.

Volume III: Analysis of K-12 Spending in Kansas identifies how court-mandated funding increases were spent by Kansas school districts and compares per pupil spending across districts in search of minimum spending levels that, at least under current curriculum standards, produce adequate results. It also offers specific alternatives to "just spend more" that provide reasonable funding to schools without raising taxes or eliminating other necessary government services.

Volume IV: Defining and Funding a Proper Education examines whether Kansas schools are providing an education that gives students the opportunity to gain substantial skills needed for citizenship, further education and functioning in today's job market. It also offers proposals to improve the current education delivery process, explores alternatives to the current funding methodology and examines existing and alternative methods of measuring student (and school) performance.

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The development of the *Primer* has been an extraordinary undertaking by a relatively small group of very dedicated and talented people. The authors, whose names and biographies are contained within each volume, were greatly assisted by intern Chris Brito, who helped with data collection; Grace Harris assisted with data collection and proofreading; Paul Soutar designed the timeline and graphs; Gretchen Colón designed the layout for the Primer and managed the distribution process.

We are very passionate about the future of education and hope that this Primer can in some way serve to inspire citizens and legislators. The road to excellence is not an easy one to navigate but is well worth the journey. Along the way, we must remember the words of Henry Ford, who said "Obstacles are those frightful things you see when you take your eyes off your goal."

We welcome constructive thoughts and suggestions as we strive to improve the educational climate in our state and to be responsible stewards of the finances which fund education.

Dave Trabert

President, Kansas Policy Institute

About Author

Dave Trabert is the President of Kansas Policy Institute. Trabert developed his interest in the public policy arena during his 18-year career in managing television stations. Most recently Trabert served as general manager of WYTV in Youngstown, Ohio, an area beset with chronic employment issues resulting from a high tax burden, low education attainment and a lack of regionalism. Trabert initiated community discussions, published an extensive white paper on the issue and led a research-driven education campaign focusing on possible solutions for removing job growth barriers. He graduated cum laude from West Liberty State College with a degree in Business Administration and previously managed KAKE-TV in Wichita. Trabert does research and writes on fiscal policy issues.

Introduction

An old aphorism says that there will always be wars and rumors of wars, and while it applies to nations and kingdoms, the same might be said of K-12 funding in Kansas. As explained in *Volume I: The History of Education Finance in Kansas*, battles have been fought in Kansas courts as far back as *Caldwell vs. State of Kansas* (1972) and most recently *Montoy vs. State of Kansas*, which concluded in 2005. Indeed, the sabers are rattling yet again as some 70 school districts belonging to Schools For Fair Funding (SFFF) are using taxpayer funds to hire attorneys, seeking to persuade the Kansas Supreme Court to re-open *Montoy* citing spending reductions imposed by the Legislature and Gov. Mark Parkinson in reaction to precipitous declines in State revenue.

Many battles have been waged over issues of equity and adequacy but even court decisions have not answered the fundamental question: what is the minimum cost of providing an education that meets the constitutional suitability standards established by the Kansas Supreme Court? The court referred to an Augenblick & Myers cost study to justify its order to increase funding but as noted in *Volume II: Legal Analysis of Montoy vs. State*, the basis for that study amounted to little more than surveys of a very small number of teachers and administrators who were effectively asked to pick their own salaries and budgets.

So the rumors of school funding wars persist, with legislators and taxpayers asking 'how much is enough?' and schools pressing for more money with no real end in sight. Speaker Pro Tem Arlen Siegfried (R-Olathe) shared with me a conversation he had with Mark Tallman, Assistant Executive Director/Advocacy for the Kansas Association of School Boards (KASB), which illuminates the dynamics at play:

> *Early last session Mark Tallman and I engaged in a conversation about the budget and school spending. During the conversation the difficulty of increasing school spending as 'required' by Montoy was juxtaposed against the need to cut school spending by the same percentage as other portions of the State budget. During our discussion I asked Mr. Tallman if we (the State) had the ability to give the schools everything he asked for would he still ask for even more money for schools. His answer was, 'Of course, that's my job'.*[1]

If the KASB philosophy is representative of schools at large, it only underscores the need to establish a rational basis to ascertain minimum funding levels.

Determining the minimum cost of providing a proper education is an extraordinary challenge, in part because the first step of doing so is to confirm that schools are in fact providing a proper education. How, after all, can anyone know whether education is adequately funded

[1] E-mail received from Rep. Arlen Siegfreid on October 14, 2009.

without first knowing whether schools are providing an adequate education? Does the funding mechanism respect the needs of and differences among students? Does it allow students the opportunity to gain substantial skills for citizenship, to further their education and prepare them to function in today's job market? A diploma certifies completion of state-mandated curriculum, but does the curriculum impart the skills required by the workforce?

These are questions that will be addressed in *Volume IV: Defining a Proper Education*. This Volume will identify how the court-mandated funding increases were spent by Kansas school districts and compare district per-pupil spending levels in search of minimum spending levels that, at least under current curriculum standards, produce adequate results. It is hoped that these findings empower taxpayers and legislators with alternatives to "just spend more" that provide reasonable funding to schools without raising taxes or eliminating other necessary government services.

We had hoped to publish Volume III in November, 2009 comparing revenues and expenditures from FY 2005 to those from FY 2009. The Department of Education has released Revenues and Total Expenditures but unfortunately, per-pupil expenditures for FY 2009 have been delayed, so to provide some measure of analysis prior to the start of the 2010 Legislative session this analysis uses FY 2008 data. We will publish an updated version when FY 2009 per-pupil expenditure data is available.

I. School Funding Sources

As explained in *Volume II*, the Kansas Supreme Court ordered the Legislature to increase spending on schools by $853 million over several years beginning with the 2005-06 year. Legislators responded by appropriating an additional $289 million for the 2005-06 year and in the 2006 legislative session they appropriated another $466 million to be phased in over the next two years. The court eventually determined that the total increase of $755 million was "close enough" to the $853 million it originally ordered and dismissed the case.

The Legislature continued to increase school funding beyond its original commitment of $755 million, hitting a peak of a $925 million total increase in the 2008-09 year until a severe decline in state tax receipts prompted the Legislature and Gov. Parkinson to reduce school funding for FY 2010.[2]

The budget approved by the Legislature used a $245.3 million increase in federal aid to backfill an approximate $250 million reduction in state aid; the *Governor's Plan to Balance FY 2010*

[2] State General Fund tax receipts declined $498 million (8.6%) for FY 2009. The first five months of FY 2010 declined 10.2%.

Budget further reduced state aid by $39.1 million.[3] Tax collections fell even more than predicted in the first few months of FY 2010, prompting Gov. Parkinson to further reduce aid to schools. A portion of that reduction in state aid was offset by additional federal aid.

Skirmishes over school funding are always focused on state aid but schools also have local and federal sources of revenue. According to the Kansas Department of Education, schools will have total revenue of slightly over $5.5 billion in the 2009-10 school year. Thanks to increases in federal and local funding, the Department of Education predicts total K-12 revenues to be just 2% less than the previous year. Per-pupil expenditures are predicted to decline $435, or 3.43% (an enrollment increase causes the decline in per-pupil aid to be slightly more than in total aid).

Table 1: Kansas K-12 Funding History

	FTE	Revenue Source (millions)			
School Year	Enrollment	State	Federal	Local	Total
2003-2004	443,301.8	2,124.6	376.9	1,592.6	4,094.1
2004-2005	441,867.6	2,362.2	398.7	1,528.5	4,289.4
2005-2006	442,555.7	2,658.0	382.8	1,648.5	4,689.3
2006-2007	444,878.7	2,889.0	385.4	1,867.7	5,142.1
2007-2008	446,874.0	3,131.5	377.0	1,937.9	5,446.4
2008-2009	447,615.1	3,287.2	413.6	1,965.9	5,666.7
2009-2010+	454,256.8	2,858.2	703.4	1,991.8	5,553.4

	Amount Per Pupil				
School Year	State	Federal	Local	Total	% Change
2003-2004	4,793	850	3,593	9,235	3.83%
2004-2005	5,346	902	3,459	9,707	5.11%
2005-2006	6,006	865	3,725	10,596	9.16%
2006-2007	6,494	866	4,198	11,558	9.08%
2007-2008	7,008	844	4,336	12,188	5.45%
2008-2009	7,344	924	4,392	12,660	3.87%
2009-2010+	6,292	1,548	4,385	12,225	-3.43%

+2009-2010 estimated; data updated December 16, 2009.

Source: Kansas Department of Education

It is important to note that there are multiple components of state aid to schools. Much of the attention is on Base State Aid Per-pupil (BSAPP) but that number is simply the starting point for an extremely complicated formula that employs multiple weighting factors to add money to the base. Those weighting factors include Low Enrollment, High Enrollment, Transportation, Vocational Education, Bilingual Education, At-Risk, Non-Proficient At-Risk, School Facilities, Ancillary School Facilities, Special Education, Declining Enrollment and Cost of Living. Additional aid is provided for bond principle and interest payments.

[3] Upon subsequent release of final funding totals for FY 2009, state aid was $10 million less than anticipated, thereby lowering the total reduction in state aid to $279 million. Federal aid, however, was higher than projected for FY 2009, thereby reducing the overall FY 2010 increase to $221.7 million.

Table 2: State Aid Per Pupil

School Year	Base	Other	Total
2003-2004	3,863	930	4,793
2004-2005	3,863	1,483	5,346
2005-2006	4,257	1,749	6,006
2006-2007	4,316	2,178	6,494
2007-2008	4,374	2,634	7,008
2008-2009	4,400	2,944	7,344
2009-2010 (estimated)	4,012	2,280	6,292

Source: Kansas Department of Education

Reported Revenues Are Understated

The Department of Education systematically understates the amount of local aid that school districts receive. When it calculates the amount of local aid districts receive, it does so by subtracting the amount of state and federal aid from total expenditures. Certainly, the remaining expenditures would have been covered by local revenue. But there is more to the story than the department's simple calculation suggests.

That's because school districts can draw on unspent funds they received in previous fiscal years. Their annual budget reports to the State include the unencumbered cash balances in each of their funds (usually about 30 funds each year). Unencumbered cash is money that has no legal claim against it (mortgages, liens, accounts payable, etc.) The availability of unencumbered funds held by schools and other units of government is a subject of much debate but that is not the issue here; rather, it is the fact that these balances have changed significantly.

Table 3: Unencumbered Carryover Cash Balances

	Balance as of July 1		4-Year Change (2005-2009)	
	2005	2009	Amount	Percent
Capital and Debt				
Capital Outlay	320,075,543	451,672,840	131,597,297	41%
Bond and Interest #1	269,090,483	327,700,705	58,610,222	22%
Bond and Interest #2	15,567,848	16,550,982	983,134	6%
	604,733,874	795,924,527	191,190,653	32%
Federal Funds	5,729,302	3,827,639	(1,901,663)	-33%
All Other State & Local Funds	458,173,556	699,150,812	240,977,256	53%
	1,068,636,732	1,498,902,978	430,266,246	40%

Source: Kansas Department of Education

Capital and debt service balances may increase because of timing issues. There may be a lag between receiving bond proceeds and purchasing assets, or between collecting taxes to cover bond payments before payments are due. But regardless of whether we look at capital, debt service or other funds, annual unencumbered cash balances only grow when revenues exceed expenditures. So the 53% growth in the "All Other State and Local Funds" unencumbered balances has two very significant meanings: (1) total revenue was even higher than that reported by the Department of Education and (2) schools could have functioned the same on less money. The only difference would be that their operating cash balances wouldn't have grown and they would have foregone any interest income on the increased balances.

II. Expenditure Overview

Kansas Policy Institute staff obtained school district expenditure data from the Department of Education, both by specific request and from their website. Data was downloaded by functional expenditure code (Instructional, School Administration, Transportation, etc.) for each of 29 separate funds and combined to generate total expenditures across 13 functional cost centers[4] for each of 295 districts. In order to show how schools spent court-mandated increases we compared pre-Montoy expenditures from the 2004-05 school year to expenditures for the 2007-08 school year. (A comparison to the 2008-09 school year will be published once per-pupil data is released by the Department of Education.)

We made the following adjustments to simplify this report:

- Operations & Maintenance – Transportation expenditures are included in Student Transportation Services in order to reflect the total cost of transportation services.

- Operations & Maintenance – Food Services expenditures are included in Food Services in order to reflect the total cost of food services.

- Unless otherwise noted, all expenditures from the Capital Outlay fund are shown as Capital Outlay rather than being broken down into partial allocations to the Instruction and other current functional costs areas, as districts typically do. We did this to separate long term capital costs from current operating expenditures, which would otherwise show atypical spikes or declines and thereby invalidate functional cost comparisons between districts.

- Food Service includes costs listed in the KPERS Special Retirement fund and classified as Operation of Non-Instructional Services.

[4] See Appendix "A" for definitions.

Total Spending

Total expenditures jumped 27% in the first three years of court-ordered funding increase, going from $4.3 billion to $5.4 billion.[5] The percentage increases to current and long term spending categories were nearly the same.

Table 4: Current and Long Term Spending Growth

	FY 2005	FY 2008	$ Change	% Change
Instruction	2,287,527,137	2,967,024,150	679,497,013	29.7%
Student Support	195,689,244	242,140,588	46,451,344	23.7%
Staff Support	155,414,629	210,931,718	55,517,089	35.7%
General Administration	123,423,690	129,244,329	5,820,639	4.7%
School Administration	220,152,789	264,414,025	44,261,236	20.1%
Central Services	89,202,567	120,310,330	31,107,763	34.9%
Operations & Maint.	366,145,135	446,603,603	80,458,468	22.0%
Transportation	161,575,274	196,492,898	34,917,624	21.6%
Community Services	874,659	1,221,941	347,282	39.7%
Food Service	184,669,675	220,153,714	35,484,039	19.2%
Total Current	3,784,674,799	4,798,537,296	1,013,862,497	26.8%
Arch. & Eng.	702,658	2,411,239	1,708,581	243.2%
Capital Outlay	199,212,880	272,726,947	73,514,067	36.9%
Debt Service	286,295,224	347,261,468	60,966,244	21.3%
Total Long Term	486,210,762	622,399,654	136,188,892	28.0%
Total Spending	4,270,885,561	5,420,936,950	1,150,051,389	26.9%

Source: Kansas Department of Education; long term costs not allocted to current costs

Discussions of spending in schools and other government entities typically are focused on the General Fund, but the majority of spending often flows through other funds. There are two primary reasons for the use of multiple funds. One is to isolate revenue that is legally dedicated to a specific purpose, such as proceeds for voter-approved bond sales. The Legislature also will occasionally create new funds in order to isolate specific types of aid for tracking purposes.

In addition to examining changes in total expenditures, it's also instructive to study how expenditures in individual funds have grown. Of course, the re-direction of expenditures into new funds can skew the analysis of other funds. For example, in FY 2005 At Risk expenditures flowed through the General Fund but new At Risk funds were created in FY 2006; accordingly,

[5] There is a slight difference between the sum of expenditures detailed within each fund and total expenditures reported by the Department of Education. The total reported by DOE by is higher for both FY 2005 and FY 2008, by $25.4 million (0.5%) and $18.5 million (0.4%), respectively.

the growth in General Fund spending as compared to FY 2005 is artificially low, since At Risk spending in that year was included in the General Fund total.

Table 5: Change in Spending by Fund

	Spending Net of Transfers		3-Year Change	
	FY 2005	FY 2008	Amount	Percent
General	2,148,943,825	2,273,868,291	124,924,466	5.8%
Federal	187,032,547	172,304,068	(14,728,479)	-7.9%
Supplemental General	354,348,928	527,928,651	173,579,723	49.0%
Adult Education	3,684,526	2,575,487	(1,109,039)	-30.1%
At Risk (4yr Old)*	0	17,670,734	17,670,734	new fund
Adult Supplemental	98,838	144,108	45,270	45.8%
At Risk (K-12)*	0	307,456,227	307,456,227	new fund
Bilingual Education	20,684,592	43,174,725	22,490,133	108.7%
Capital Outlay	195,265,496	269,685,870	74,420,374	38.1%
Driver Training	5,487,477	5,555,239	67,762	1.2%
Extraordinary School Prog	2,532,301	3,912,120	1,379,819	54.5%
Food Service	181,620,944	214,172,627	32,551,683	17.9%
Professional Development	9,544,266	15,674,976	6,130,710	64.2%
Parent Education	11,167,125	12,707,924	1,540,799	13.8%
Summer School	4,957,907	3,807,729	(1,150,178)	-23.2%
Special Education	440,464,331	656,565,012	216,100,681	49.1%
Vocational Education	68,180,118	90,528,330	22,348,212	32.8%
Gifts/Grants	35,058,733	34,952,211	(106,522)	-0.3%
Area Vocational School	19,426,845	8,729,288	(10,697,557)	-55.1%
Special Liability Expense	2,016,341	1,604,065	(412,276)	-20.4%
School Retirement	1,067,110	1,067,110	0	0.0%
KPERS Special Retirement	120,967,946	194,096,646	73,128,700	60.5%
Contingency Reserve	6,387,356	3,678,925	(2,708,431)	-42.4%
Student Material Revolving	23,162,574	35,720,847	12,558,273	54.2%
Bond and Interest #1	271,996,127	331,837,176	59,841,049	22.0%
Bond and Interest #2	13,556,466	15,123,103	1,566,637	11.6%
No-Fund Warrant	742,631	301,189	(441,442)	-59.4%
Special Assessment	3,325,704	3,041,077	(284,627)	-8.6%
COOP Special Education	139,164,507	173,053,195	33,888,688	24.4%
	4,270,885,561	5,420,936,950	1,150,051,389	26.9%

*At Risk spending went through the General Fund in FY 2005.

Source: Kansas Department of Education

Spending on Instruction

In 2005 the legislature took several steps to monitor how schools spent the additional money that was being appropriated. The 2010 Commission was established to advise legislators on a number of school finance issues, including whether weightings used to calculate school aid

were equitable and whether the system was efficient and effective. A statutory policy goal was also adopted as Article 72-64c01 of the Kansas Revised Code, declaring that at least 65% of the total amount appropriated be spent "...in the classroom or for Instruction." At the time, this concept was being promoted around the country as a means of increasing efficiency and improving achievement. Most schools and some policy experts question the efficacy of attempting to force schools to direct larger portions of their budget to Instruction, partly because there is considerable disagreement over what costs should be classified as 'Instruction.'

This analysis does not explore the merits of the so-called 65% solution but the fact that the legislature clearly intended that schools use the increased funding to devote larger portions of their budgets to Instruction warrants investigation. Elsewhere in this analysis we have included all capital outlay costs as long-term spending rather than allocate portions to current spending as reported by school districts, but both methods are shown here in order to fairly measure districts' efforts to comply with the Legislature's intent.

Table 6: Percent of Total Budget Spent on Instruction

	All Capital Long Term		Reported by Districts	
	FY 2005	FY 2008	FY 2005	FY 2008
Instruction	53.6%	54.7%	54.4%	55.6%
Other current	35.1%	33.8%	36.0%	34.8%
	88.6%	88.5%	90.4%	90.4%
Capital / Debt	11.4%	11.5%	9.6%	9.6%
	100.0%	100.0%	100.0%	100.0%

Source: Kansas Department of Education

The statewide portion of total expenditures spent on Instruction shows relatively little change but there has been more of a shift within specific districts. As shown in Table 7, which considers all capital outlays as long term costs, it is apparent that some districts raised the portion of their budget allocated to Instruction but others allocated less to Instruction.

Table 7: Distribution of District Expenditures on Instruction

% Spent On	FY 2005 Actual				FY 2008 Actual*			
Instruction	FTE	% Total	Districts	% Total	FTE	% Total	Districts	% Total
Under 50%	54,408.8	12%	25	8%	43,282.7	10%	14	5%
50% to 54.9%	182,343.9	41%	95	32%	200,489.7	45%	79	27%
55% to 59.9%	162,696.7	37%	124	41%	140,292.7	31%	116	39%
60% to 64.9%	36,957.9	8%	48	16%	57,154.6	13%	79	27%
Over 65%	5,460.3	1%	8	3%	6,746.0	2%	6	2%
	441,867.6	100%	300	100%	447,965.7	100%	294	100%

Source: Kansas Department of Education

The percentage of students in districts that allocate 60% or more of their budgets to Instructional costs rose from 9% to 15%. The majority (and in fact a larger share) of students, however, continue to be in the lower two levels.

Expenditures Per-pupil

One of the more shocking aspects of school spending is the extreme low-to-high range of expenditures per-pupil. (All calculations of 'per-pupil' expenditures use Full Time Equivalent (FTE) enrollment data in keeping with standard Department of Education practice.) A certain degree of variance is to be expected but the 'high' is more than double the 'low' for both Current Operating[6] and Total Costs across all districts. There is also quite a large degree of variance among districts with similar enrollment.

Table 8: Per Pupil Spending Range by District Size

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low	High-Low Variance
Current Operating						
Less than 100 FTE	7	580.0	17,926	16,127	14,873	21%
100 to 499	129	38,438.4	18,774	12,306	9,790	92%
500 to 999	79	56,282.1	16,322	11,089	8,513	92%
1,000 to 1,999	37	53,447.1	15,433	9,954	7,949	94%
2,000 to 2,999	15	36,203.3	15,960	10,810	7,956	101%
3,000 to 9,999	21	104,666.2	13,777	10,097	8,272	67%
Over 10,000	7	158,545.6	13,931	10,797	9,465	47%
All Districts	295	448,162.7	18,774	10,707	7,949	136%

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low	High-Low Variance
Total Spending						
Less than 100 FTE	7	580.0	25,240	18,171	16,277	55%
100 to 499	128	38,241.4	19,992	13,365	10,299	94%
500 to 999	79	56,282.1	17,584	12,173	9,623	83%
1,000 to 1,999	37	53,447.1	16,137	11,269	9,240	75%
2,000 to 2,999	15	36,203.3	16,832	12,041	9,017	87%
3,000 to 9,999	21	104,666.2	15,392	11,485	9,337	65%
Over 10,000	7	158,545.6	14,549	12,402	11,269	29%
All Districts	294	447,965.7	25,240	12,084	9,017	180%

Source: Kansas Dept. of Education; Total Spending excludes USD 422 Greensburg (197 FTE) since it was rebuilding from tornado damage.

[6] Current Operating includes all costs except Capital Outlay, Debt Service and Architecture & Engineering.

Comparisons for individual cost centers can be found in Appendix "B", which shows even greater degrees of variance. For example, spending on General Administration in districts with enrollment of 1,000 to 1,999 ranges from a low of $133 per-pupil to a high of $773 per-pupil. Some of these extreme variances may result from districts not recording expenditures in accordance with established accounting procedures. A July 2009 Performance Audit Report from the Legislative Division of Post Audit (LPA) said "school districts didn't always report certain types of data consistently, making meaningful comparisons difficult."[7] The report went on to say that "while the State accounting handbook...provides good guidance to districts on how to categorize spending, districts don't always follow it."

It is of critical importance that districts adhere to State accounting guidelines so that legislators and the public can monitor the efficient use of taxpayer funds, especially since K-12 education consumes over half of the State General Fund. Legislators may want to consider implementing a penalty for non-compliance; one sure way to get districts' attention would be to reduce State aid for repeat offenders.

Of course, while comparison of individual cost centers may be somewhat affected by some districts' failure to follow State accounting guidelines, any such differences are eliminated when comparing total expenditures. Also, the magnitude of the low-to-high range for total spending indicates that, accounting errors aside, there are quite significant real variances in per-pupil spending at the cost center level.

It would be unrealistic to expect cost per-pupil to be uniform across the state, as some students, particularly those categorized as Special Education, At Risk and English Language Learners, legitimately cost more to educate than others. Districts with higher proportions of enrollment in those categories will have higher costs.[8] Total enrollment also impacts per-pupil costs, as low enrollment districts have fewer students over which to spread their administrative and other non-instructional expenditures.

But while there are understandable per-pupil variances, there is also tremendous opportunity for individual districts to reduce spending while achieving the same outcomes. The LPA report on school district efficiency included 80 recommendations to reduce costs without impacting outcomes. That study was the first of what was initially intended to be a two-phase audit ordered by the 2010 Commission, with LPA performing on-site audits of each district to help them identify efficiencies. Unfortunately, districts objected and convinced the 2010 Commission to cancel the mandatory audits and made them voluntary.[9]

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[7] Legislative Division of Post Audit, "K-12 Education: School District Efficiency Audits," page 17 http://www.kslegislature.org/postaudit/audits_perform/08pa11a.pdf. (accessed Dec. 24, 2009).

[8] Districts receive additional funding for students in these categories through additional weightings for At Risk and English Language Learners and for Special Education cost reimbursements.

[9] "Lack of Data, Oversight Raises Questions on School Spending," KansasWatchdog, July 23, 2009 http://kansas.watchdog.org/2009/07/23/lack-of-data-oversight-raises-questions-on-school-spending/.

Four districts (Derby, Ellinwood, Renwick and Winfield) of the current 293 statewide volunteered for the efficiency audits. Only the Derby audit has been completed at this writing but it already has reinforced the findings of their earlier study.[10] The audit found that even though Derby is more efficient than most peer districts, it could still save another $1 million per year.[11]

As evidenced by these audits, there is no question that Kansas school districts can operate more efficiently and achieve the same outcomes. The issue now is to determine how much might be saved statewide.

We attempted to answer that question by grouping districts by enrollment size and calculating the median cost per-pupil for each functional cost center. Next, we calculated the difference between the actual spending for each district and the median spending of its group. The total potential savings, as shown in Table 9, is quite astounding: $461 million in current operating costs and another $174 million in capital and debt service.

Table 9: Savings if High-Spending Districts Could Move to Median Cost Per Pupil

District Size	Instruction	Other Current	Total Current	Capital / Debt Service	Total Spending
Less than 100 FTE	140,378	544,634	685,012	910,758	1,595,770
100 to 499	15,083,555	24,393,841	39,477,396	30,141,802	69,619,198
500 to 999	26,277,765	30,706,475	56,984,240	22,686,726	79,670,966
1,000 to 1,999	21,448,219	25,201,866	46,650,086	20,731,480	67,381,565
2,000 to 2,999	40,765,145	16,767,748	57,532,893	10,997,948	68,530,841
3,000 to 9,999	56,217,480	55,177,311	111,394,791	32,927,972	144,322,762
Over 10,000	49,961,923	98,743,613	148,705,536	55,969,074	204,674,610
All Districts	209,894,465	251,535,487	461,429,952	174,365,759	635,795,712

FY 2008 Per-pupil spending for each cost center by district is listed in Appendix "C". Districts are grouped by enrollment size and the calculations for High, Median, Average and Low spending per-pupil are shown for each grouping. Appendix "D" shows the growth in per-pupil spending between FY 2005 and FY 2008 with districts listed by USD number in ascending order.

There may be valid reasons why some districts could not match the median cost per-pupil of similar sized districts, but it is also possible that districts below median could also find ways to save money. The potential savings is sufficiently large, however, to more than enough to warrant the effort. Even if only half of the potential savings were actually realized, the savings

[10] Legislative Division of Post Audit, "K-12 Education: Efficiency Audit of the Derby School District," December 2009 (copy in possession of author, not yet posted on LPA web site).

[11] "First School Audit Finds $1 Million in Potential Savings in Derby District," KansasWatchdog, December 24, 2009 http://kansas.watchdog.org/2009/12/24/first-school-audit-finds-1-million-in-potential-savings-in-derby-district/.

would still be in the hundreds of millions. Every dollar saved is a dollar that doesn't have to be unnecessarily taken from taxpayers or cut from other essential services, which is very good news for all Kansans.

Spending vs. Achievement

One of the objections to finding ways to lower the cost of education is the belief that spending more money raises achievement levels, which leads some to believe that spending less will lead to lower achievement. It's true that state assessment test scores show that proficiency scores have increased, and it's also true that this occurred while per-pupil spending was growing, but as shown in Table 10, the relative growth rates have not been proportional.

Table 10: Spending & Achievement Comparison

	2000	2005	'00 - '05 Change	2009	'05 - '09 Change
Reading proficiency	59.2	73.1	23.5%	85.7	17.2%
Math proficiency	50.3	68.1	35.4%	82.8	21.6%
State aid per pupil	4,704	5,346	13.6%	7,344	37.4%
Total aid per pupil	7,585	9,707	28.0%	12,660	30.4%

Source: Kansas Department of Education

Reading and Math proficiency scores actually grew faster between the school years of 2000 and 2005 when state and total per-pupil spending was increasing much less than in later years. In fact, the growth in proficiency scores from 2005 to 2009 has actually been less than the growth in per-pupil spending. That's not to say that lower spending increases in the last four years would have produced better test results; the mere fact that two circumstances occurred simultaneously does not mean that one drove the other. The same is true of the belief that spending and achievement are directly related. State test scores have increased while spending also increased, but correlation does not imply causation.

In fact, efforts to obtain proof of the relationship from the Kansas Department of Education have been unsuccessful. State Board of Education member Dr. Walt Chappell filed an Open Records Request on June 9, 2009 asking for "...research which has been done by the KSDE or by researchers contracted by the KSDE which supports a claim that student achievement scores have risen in Kansas due to increased funds appropriated by the Legislature following the Montoy case. Conversely, please provide any research for Kansas which shows at what amount of budget reduction will test scores for Reading, Math, Science, History/Government fall and by how much in what grades and subjects."[12]

[12] Letter from Dr. Walt Chappell to Dr. Alexa Posny, Kansas Commissioner of Education (June 9, 2009), copy in author's possession.

The response to Dr. Chappell's request referenced a comment in a Legislative Post Audit (LPA) study of school expenditures from the school years 2000 through 2005 that said, "We found a strong association between the amounts districts spend and the outcomes they achieve.[13] In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending—almost a one-to-one relationship. This means that, all other things being equal, districts that spent more had better student performance. The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes."[14]

Dr. Chappell replied, saying his request was for research conducted subsequent to the increased funding following the Montoy case (post-2005).[15] The response again referenced the LPA study and concluded "...KSDE does not have any other records that are responsive to your request."[16] Accordingly, it can be reasonably concluded that the Kansas Department of Education's sole basis for their belief that is that single paragraph in the LPA cost study.

Interestingly, the Department of Education failed to mention that that same LPA study also disclosed the existence of reputable research that both supported and contradicted their own conclusion.[17] In answering Question 3 of the audit: What Does the Educational Research Show About the Correlation Between the Amount of Money Spent on K-12 Education and Educational Outcomes?, LPA stated:

> Educational research offers mixed opinions about whether increased spending for educational inputs is related to improved student performance. Well-known researchers who have reviewed that body of research have come to opposite conclusions. Likewise, individual studies of specific educational inputs we reviewed sometimes concluded additional resources were associated with improved outcomes, and sometimes concluded they weren't. Because of perceived shortcomings in many of the studies that have been conducted in these areas, many researchers think more and better studies are needed to help determine under which circumstances additional resources actually lead to better outcomes.[18]

It is quite astonishing that professional educators (and others) would base their claims on the connection between spending and achievement on a single finding in an audit report and ignore contradictory evidence disclosed in that same report, especially since the LPA audit did not say that higher spending *caused* higher achievement. LPA found correlation, but not causation.

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[13] E-mail from Deanna Lieber, General Counsel, Kansas Department of Education, to Dr. Walt Chappell (June 12, 2009), copy in author's possession.
[14] Legislative Post Audit "Cost Study Analysis, Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches", January 2006, page 40.
[15] Letter from Dr. Walt Chappell to Dr. Alex Posny (June 24, 2009), copy in author's possession.
[16] Letter from Deanna Lieber to Dr. Walt Chappell (June 29, 2009), copy in author's possession.
[17] Ibid, pages 107-113.
[18] Ibid, page 107

There is also existing academic research that says "recent changes to school funding in Kansas reveal little evidence of improving student outcomes as measured by test scores."[19] Dr. Florence Neymotin, an Assistant Professor of Economics at Kansas State University and a Visiting Research Fellow with the Center for Applied Economics at the University of Kansas, conducted the study. She describes it as "...the first-ever economic analysis of the most recent amendments to the School District Finance and Quality Performance Act on student outcomes." Her research did find "weak evidence" of improved graduation rates.

One of the researchers mentioned in the LPA audit, Dr. Eric Hanushek of Stanford University, recently co-authored a book with Alfred Lindseth that describes how improved school finance policies can be used to meet achievement goals. The book explores the effectiveness of several court-mandated funding increases (including *Montoy vs. State of Kansas*) and also delves into the vast differences between state and national achievement scores.[20]

This is another important piece of examining the relationship between spending and achievement, because while Kansas' state-assessed scores have grown considerably over the last decade, Kansas' scores have shown little change on the National Assessment of Educational Progress (NAEP), a test given in all states and supervised by the National Center for Education Statistics within the U.S. Department of Education.[21]

Hanushek and Lindseth provide a compelling explanation of the discrepancy between state and national assessment scores:

> Although No Child Left Behind (NCLB) increased the importance of...proficiency levels...it left the task of defining "proficiency" up to the individual states. The result is different standards and testing regimes from state to state. Some state

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[19] Dr. Florence Neymotin, "The Relationship Between School Funding and Student Achievement in Kansas Public Schools," December 2008, Center for Applied Economics at the University of Kansas. (http://www.business.ku.edu/_FileLibrary/PageFile/1041/TR08-1205--EducationSpending_Neymotin.pdf, accessed Dec. 28, 2009).

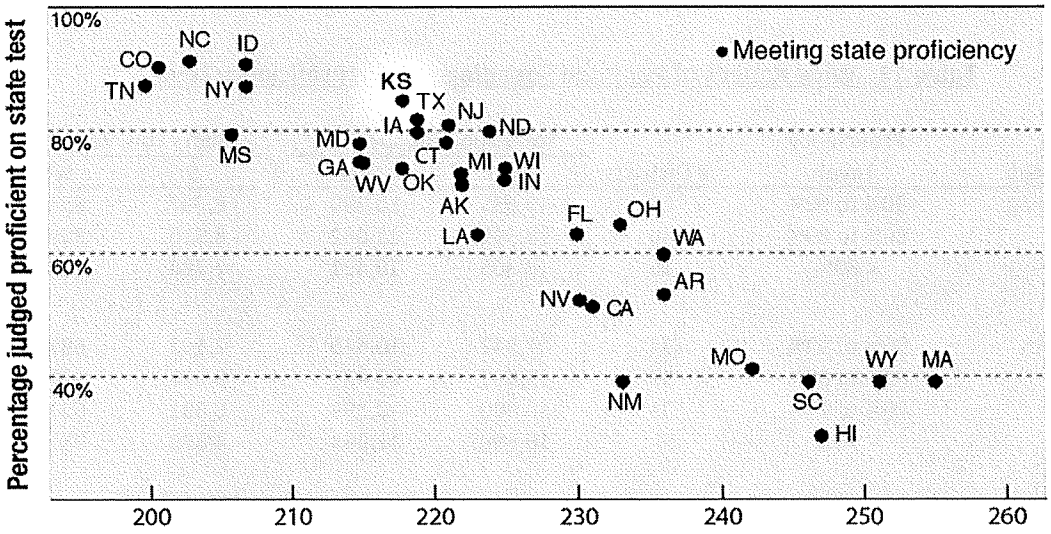
[20] A review published at Education News.org calls the book "...the most cogent and comprehensive analysis of America's school-finance challenges that I have ever seen. They establish the fundamental problem, which is that achievement isn't where it needs to be. They show how education resources have soared even as test scores and graduation rates have stagnated. They examine the unsuccessful efforts of elected officials to solve this problem by fiddling with funding formulae, special programs, class sizes and other input manipulations. They examine the even less successful (but often costlier) efforts to solve it via the courts--and show how none of the most popular approaches to revamping school financing via judicial action in the name of 'adequacy' is based on anything real. As they dryly remark, "The absence of a systematic positive relationship between spending and achievement presents a real challenge to the consultants who purport to describe the spending necessary to achieve adequate levels of student achievement." Finally, they offer a plausible alternative approach, a "performance-based funding system" which, in shortest form, says "focus funding and policy decisions on student outcomes, provide incentives and funding to achieve outcome goals, and evaluate whether what is being done is consistent with improving student outcomes." (Yes, there are 70 more pages elaborating on this, how to do it--and what all needs to change (plenty) in order for it to happen.) This book deserves serious attention by everyone concerned with student achievement and school finance." http://www.ednews.org/articles/schoolhouses-courthouses-and-statehouses-solving-the-funding-achievement-puzzle-in-americas-public-schools.html, accessed Dec. 28, 2009.

[21] John LaPlante, "K-12 Spending and Achievement in Kansas: 2008 Edition," (www.kansaspolicy.org/library/policyanalysis, accessed Dec. 28, 2009).

> have adopted rigorous and demanding standards that define proficiency at a level considerably above that achieved by students in the past, while for others proficiency is quite similar to the performance level of students when the standards were adopted. These differences in definitions of proficiency levels have led to a situation in which states with high proficiency standards have large numbers of "failing" schools under NCLB, while states with low standards have relatively few "failing" schools.[22]

They demonstrate their point with an eye-opening graph that plots the percentage of students scoring at or above the state proficiency level on the fourth grade math test in 2005 and compares this with the NAEP score that would correspond to each state's proficiency cutoff level.[23]

Passing Rate On State Fourth Grace Math Tests, Compared With NAEP Scores Equivalent To State Proficiency Cutoff Score



They say the pattern is clear:

> Those states where the NAEP equivalent cutoff level is low...have much higher pass rates on their state tests, while state where the NAEP equivalent cutoff is high...have the lowest passing rates on their state tests.[24]

According to their graph, Kansas is one of those states with a low NAEP cutoff level (218 in the above example) and high pass rates. The NAEP scale ranges from 0 to 500 on both Reading and Math.

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[22]Eric A. Hanushek and Alfred A. Lindseth, Schoolhouses, Courthouses and Statehouses: Solving the Funding-Achievement Puzzle in America's Public Schools, (Princeton, NJ: Princeton University Press, 2009), page 74.
[23] Ibid, page 75; graph reprinted with permission from Eric Hanushek.
[24] Ibid, page 74.

We decided to test the theory that higher spending leads to higher achievement by comparing state assessment scores and per-pupil spending for individual Kansas school districts. We used the 2007-08 Reading and Math proficiency scores (percent of students scoring Proficient or better) for individual grade levels to arrive at an average Proficiency score for the district. Then we grouped districts by enrollment size and compared those average proficiency scores to per-pupil spending to see if districts with the highest per-pupil spending tended to have the highest proficiency scores.

As shown below, we found extreme per-pupil spending ranges within the same proficiency range for both Reading and Math. Table 12 only includes districts with FTE enrollment between 100 and 499 but there are very similar findings in all district sizes (this particular grouping was selected because it contains the greatest number of school districts). See Appendix "E" and Appendix "F" for complete district comparisons of Reading and Math, respectively.

Table 12: Wide Ranges of Per Pupil Spending at Each Proficiency Level

Subject	Proficiency Level	# Districts	Total Spending per FTE		High - Low Variance	
			High	Low	$	%
Reading	90% to 99%	66	19,035	10,299	8,737	85%
	80% to 89%	46	19,992	11,082	8,910	80%
	< 80%	16	18,305	10,421	7,884	76%
Math	90% to 99%	34	17,542	10,440	7,102	68%
	80% to 89%	57	19,992	10,421	9,571	92%
	70% to 79%	31	16,990	10,299	6,691	65%
	< 70%	6	16,883	12,244	4,639	38%

Source: Kansas Dept. of Education; districts with FTE enrollment between 100 and 499

This methodology accounts for cost variances due to district size but other factors, most notably enrollment size and varying levels of students classified as Special Education, At Risk and English Language Learners (ELL) will have an impact on per-pupil spending. However, we also found many anomalies within those categories. For example, one might reasonably expect districts with the highest levels of students classified as Special Education, At Risk and ELL to have the highest cost per-pupil, and districts with the lowest levels of those to have the lowest costs. Surprisingly, we found nine districts with very high levels of students in these classifications that actually spent $1,065 per-pupil less than the overall state average.[25] We also found 86 districts with below-average enrollment levels of high-cost students (and not Special Education host districts) that spent $984 per-pupil *more* than the state average. A complete listing of districts grouped by enrollment size that compares spending, achievement

[25] The data actually shows that 18 other districts fit this description but they are part of a Special Education co-op and we excluded them because Special Education co-op costs are not allocated to member districts, thereby understating the total cost of member districts and overstating total costs of host districts.

and the percentage enrollment in Special Education, At Risk and ELL can be found in Appendix "G."

Regardless of allowances made for mitigating circumstances, the data simply does not support Department of Education claims that higher spending leads to higher achievement, nor does it support fears that reduced spending will lead to lower achievement levels. Some districts' demonstrated ability to achieve high scores on state assessed tests at below-average levels of per-pupil spending is significant (and also very encouraging). That's not to say that money is not a factor, but there is no compelling evidence to justify fears that spending less--especially if driven by efficiency--will cause proficiency scores to decline.

District Size

As shown in Table 8, small districts typically cost more per-pupil to operate than larger ones, and some of Kansas' smaller districts are losing enrollment. In FY 2005 there were only four districts with fewer than 100 students; by FY 2008 there were seven and in FY 2009 there were nine. The cost of operating the smallest districts, which are likely to continue losing enrollment, will grow exponentially unless something is done.

Consolidation of extremely small districts is not a popular topic for discussion, but one that should occur. USD 213 West Solomon is the smallest district in Kansas; in FY 2005 it had 63 FTE, dropped to 45.5 FTE in FY 2008 and declined further to 37.7 in FY 2009. Its current operating costs rose from $14,380 per-pupil in FY 2005 to $23,217 (budgeted) in FY 2009. (Even so, this district didn't have the highest per-pupil budgeted operating cost for FY 2009; that distinction went to USD 502 Lewis at $24,282 per-pupil with FTE enrollment of 101.6).

Consolidation is not just a cost issue; it's also about the quality of education. At what point does a district become too small to be able to offer an education that will prepare students to enter the workforce, whether directly into their chosen field or first into higher levels of education?

III. Conclusion

There are, of course, ways to avoid school district consolidation and still reduce the cost of providing a quality education. As noted earlier, implementing the recommendations of mandatory efficiency audits could potentially save hundreds of millions of dollars. The Legislature could also entertain structural administrative changes in combination with a revised school funding formula that would encourage districts (or mandate for districts of certain enrollment size) to participate in regional shared service arrangements.

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Some districts are already involved in some measure of service sharing, but much more could (and should) be accomplished. There is tremendous potential for lowering non-instructional costs, whether through district consolidation or other shared service arrangements. Why, for example, should each small district have its own purchasing department, transportation infrastructure or business office? Consolidating the management of these and other non-instructional functions would not only eliminate some administrative costs but also create greater economies of scale for purchasing.

Now take that concept one step further and imagine the potential savings if districts all purchased some services and supplies through a statewide pool. Health care is a great example of a service that could purchased at much lower costs and still provide necessary localized service. In fact, it's already being done for State employees.

School districts employ about 70,000 people and let's assume that 40,000 of them participate in district medical plans (privacy laws prevent us from knowing which employees have specific types of coverage). For every $100 per month in premium savings, taxpayers could save $48 million per year, and since most districts are buying insurance for relatively small numbers of employees the real potential is enormous.

Efforts to lower the cost of education will not be easy given Kansans' preference for local control and strong lobbying efforts by districts to maintain the status quo and sue taxpayers for more money. The status quo, however, is not sustainable. Kansas already has an uncompetitive tax structure and unnecessarily raising taxes (instead of pursuing proven methods to provide a quality education at a lower cost) will only make it even more difficult to create jobs and retain population.

The data very strongly suggest that Kansans do not have to choose between higher taxes and cutting essential educational services. In fact, the enormous efficiency opportunities and large carryover cash reserves indicates that Kansans could have lower taxes and retain those essential services.

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Cost Center Definitions

Instruction 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. Included are regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave.

Support Services (Students) 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. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes such things as library media services, instruction related technology and assessment of students.

Support Services-General Administration Activities concerned with establishing and administering policy for operating the Local Education Agency (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. This would also include supplies and materials and other operational expenses of the central office.

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. This would also include secretarial, clerical and coordination of instructional activities staff. Supplies, materials and other operation expenses for the school building should also be included here.

Central Services. Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

Operation and Maintenance of Plant. 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. This includes such things as maintenance of buildings and grounds, repairing equipment, utilities, building insurance and security staff.

Student Transportation. 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.

Community Services Operations. Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program, etc.

Food Services Operations. Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Source: Kansas Department of Education Accounting Handbook, June 2007

K-12 Per Pupil Expenditures
2007-08 School Year

Appendix C

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Instruction					
Less than 100 FTE	7	580.0	11,529	9,864	7,999
100 to 499	129	38,438.4	13,401	7,696	6,302
500 to 999	79	56,282.1	11,094	6,915	5,610
1,000 to 1,999	37	53,447.1	10,983	6,295	4,770
2,000 to 2,999	15	36,203.3	11,346	7,042	4,800
3,000 to 9,999	21	104,666.2	8,675	6,250	4,998
Over 10,000	7	158,545.6	8,238	6,501	5,767
All Districts	295	448,162.7	13,401	6,620	4,770

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Student Support					
Less than 100 FTE	7	580.0	226	132	0
100 to 499	129	38,438.4	818	280	12
500 to 999	79	56,282.1	1,799	352	72
1,000 to 1,999	37	53,447.1	972	364	136
2,000 to 2,999	15	36,203.3	1,729	590	204
3,000 to 9,999	21	104,666.2	1,431	596	237
Over 10,000	7	158,545.6	842	683	559
All Districts	295	448,162.7	1,799	540	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Staff Support					
Less than 100 FTE	7	580.0	496	323	35
100 to 499	129	38,438.4	1,103	292	26
500 to 999	79	56,282.1	861	378	17
1,000 to 1,999	37	53,447.1	663	325	158
2,000 to 2,999	15	36,203.3	582	375	184
3,000 to 9,999	21	104,666.2	838	427	89
Over 10,000	7	158,545.6	948	647	365
All Districts	295	448,162.7	1,103	471	17

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
General Administration					
Less than 100 FTE	7	580.0	1,907	1,436	804
100 to 499	129	38,438.4	1,895	643	162
500 to 999	79	56,282.1	838	409	200
1,000 to 1,999	37	53,447.1	773	307	133
2,000 to 2,999	15	36,203.3	579	356	149
3,000 to 9,999	21	104,666.2	642	286	141
Over 10,000	7	158,545.6	256	136	59
All Districts	295	448,162.7	1,907	288	59

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education
Capital costs all shown in Capital Outlay. Non-current catergories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

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K-12 Per Pupil Expenditures
2007-08 School Year

Appendix

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
School Administration					
Less than 100 FTE	7	580.0	1,325	771	392
100 to 499	129	38,438.4	1,549	710	47
500 to 999	79	56,282.1	1,063	668	434
1,000 to 1,999	37	53,447.1	869	569	364
2,000 to 2,999	15	36,203.3	816	565	423
3,000 to 9,999	21	104,666.2	702	518	364
Over 10,000	7	158,545.6	699	593	473
All Districts	295	448,162.7	1,549	590	47

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Central Services					
Less than 100 FTE	7	580.0	356	118	0
100 to 499	129	38,438.4	1,039	111	0
500 to 999	79	56,282.1	455	107	0
1,000 to 1,999	37	53,447.1	411	148	0
2,000 to 2,999	15	36,203.3	338	122	19
3,000 to 9,999	21	104,666.2	492	264	17
Over 10,000	7	158,545.6	642	441	333
All Districts	295	448,162.7	1,039	268	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Operations & Maint.					
Less than 100 FTE	7	580.0	2,555	1,747	1,100
100 to 499	129	38,438.4	2,330	1,298	782
500 to 999	79	56,282.1	1,928	1,147	314
1,000 to 1,999	37	53,447.1	1,413	1,001	706
2,000 to 2,999	15	36,203.3	1,075	900	668
3,000 to 9,999	21	104,666.2	1,272	930	655
Over 10,000	7	158,545.6	1,536	932	737
All Districts	295	448,162.7	2,555	997	314

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Student Transportation					
Less than 100 FTE	7	580.0	1,358	914	631
100 to 499	129	38,438.4	1,651	642	59
500 to 999	79	56,282.1	1,192	551	171
1,000 to 1,999	37	53,447.1	812	427	168
2,000 to 2,999	15	36,203.3	597	372	202
3,000 to 9,999	21	104,666.2	573	352	182
Over 10,000	7	158,545.6	718	423	284
All Districts	295	448,162.7	1,651	438	59

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education
Capital costs all shown in Capital Outlay. Non-current catergories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Per Pupil Expenditures
2007-08 School Year

Appendix

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Community Services					
Less than 100 FTE	7	580.0	1	0	0
100 to 499	129	38,438.4	579	5	0
500 to 999	79	56,282.1	20	1	0
1,000 to 1,999	37	53,447.1	5	0	0
2,000 to 2,999	15	36,203.3	68	8	0
3,000 to 9,999	21	104,666.2	41	6	0
Over 10,000	7	158,545.6	1	0	0
All Districts	295	448,162.7	579	3	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Food Services					
Less than 100 FTE	7	580.0	1,159	821	607
100 to 499	129	38,438.4	1,075	629	379
500 to 999	79	56,282.1	830	561	367
1,000 to 1,999	37	53,447.1	832	518	337
2,000 to 2,999	15	36,203.3	551	480	338
3,000 to 9,999	21	104,666.2	637	468	358
Over 10,000	7	158,545.6	552	440	407
All Districts	295	448,162.7	1,159	491	337

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Current Operating Costs[1]					
Less than 100 FTE	7	580	17,926	16,127	14,873
100 to 499	129	38,438	18,774	12,306	9,790
500 to 999	79	56,282	16,322	11,089	8,513
1,000 to 1,999	37	53,447	15,433	9,954	7,949
2,000 to 2,999	15	36,203	15,960	10,810	7,956
3,000 to 9,999	21	104,666	13,777	10,097	8,272
Over 10,000	7	158,546	13,931	10,797	9,465
All Districts	295	448,162.7	18,774	10,707	7,949

[1] *Exclude Architecture & Engineering, Capital Outlay and Debt Service*

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education
Capital costs all shown in Capital Outlay. Non-current catergories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

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K-12 Per Pupil Expenditures
2007-08 School Year

Appendix

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Architecture & Eng.					
Less than 100 FTE	7	580.0	0	0	0
100 to 499	128	38,241.4	569	7	0
500 to 999	79	56,282.1	178	3	0
1,000 to 1,999	37	53,447.1	80	3	0
2,000 to 2,999	15	36,203.3	35	4	0
3,000 to 9,999	21	104,666.2	112	14	0
Over 10,000	7	158,545.6	3	1	0
All Districts	294	447,965.7	569	5	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Capital Outlay					
Less than 100 FTE	7	580.0	8,658	2,045	0
100 to 499	128	38,241.4	3,877	661	0
500 to 999	79	56,282.1	2,619	557	0
1,000 to 1,999	37	53,447.1	1,817	544	118
2,000 to 2,999	15	36,203.3	1,469	512	86
3,000 to 9,999	21	104,666.2	1,108	492	85
Over 10,000	7	158,545.6	1,247	703	122
All Districts	294	447,965.7	8,658	599	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Debt Service					
Less than 100 FTE	7	580.0	0	0	0
100 to 499	128	38,241.4	2,424	408	0
500 to 999	79	56,282.1	1,532	524	0
1,000 to 1,999	37	53,447.1	2,119	768	0
2,000 to 2,999	15	36,203.3	1,344	715	326
3,000 to 9,999	21	104,666.2	2,526	883	129
Over 10,000	7	158,545.6	1,943	901	487
All Districts	294	447,965.7	2,526	775	0

	Districts	Total FTE	Per Pupil Spending High	Avg.	Low
Total Spending					
Less than 100 FTE	7	580.0	25,240	18,171	16,277
100 to 499	128	38,241.4	19,992	13,365	10,299
500 to 999	79	56,282.1	17,584	12,173	9,623
1,000 to 1,999	37	53,447.1	16,137	11,269	9,240
2,000 to 2,999	15	36,203.3	16,832	12,041	9,017
3,000 to 9,999	21	104,666.2	15,392	11,485	9,337
Over 10,000	7	158,545.6	14,549	12,402	11,269
All Districts	294	447,965.7	25,240	12,084	9,017

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education
Capital costs all shown in Capital Outlay. Non-current catergories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

USD	USD Name	County	FTE Enrollment	Spending Per FTE: Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
213	West Solomon	Norton	45.5	11,529	55	123	1,832	392	0	1,603	1,300	0	1,092	0	362	0	18,288
228	Hanston	Hodgeman	72.0	7,999	173	152	1,850	1,325	10	2,555	1,358	1	1,159	0	8,658	0	25,240
468	Healy	Lane	87.0	11,063	143	35	1,907	670	34	2,317	679	0	1,029	0	0	0	17,878
291	Grinnell	Gove	91.5	9,588	226	495	1,059	486	303	1,788	631	0	629	0	2,749	0	17,956
390	Hamilton	Greenwood	93.0	10,213	0	399	1,343	1,218	0	1,100	774	0	607	0	638	0	16,292
275	Triplains	Logan	94.5	8,976	116	496	1,599	398	30	1,273	1,224	0	762	0	2,119	0	16,992
314	Brewster	Thomas	96.5	10,184	180	396	804	831	356	1,749	713	0	702	0	362	0	16,277
			580.0	9,864	132	323	1,436	771	118	1,747	914	0	821	0	2,045	0	18,171
			High	11,529	226	496	1,907	1,325	356	2,555	1,358	1	1,159	0	8,658	0	25,240
			Median	10,184	143	396	1,599	670	30	1,749	774	0	762	0	638	0	17,878
			Average	9,864	132	323	1,436	771	118	1,747	914	0	821	0	2,045	0	18,171
			Low	7,999	0	35	804	392	0	1,100	631	0	607	0	0	0	16,277
502	Lewis	Edwards	103.5	8,530	279	134	1,011	387	151	1,791	549	0	894	0	795	0	14,522
242	Weskan	Wallace	112.0	9,651	282	247	1,606	126	10	1,364	631	0	704	0	419	0	15,039
279	Jewell	Jewell	116.0	10,704	818	1,103	487	565	0	2,330	743	0	845	0	728	0	18,324
511	Attica	Harper	128.0	8,075	206	253	1,114	675	51	2,062	838	3	793	0	709	0	14,779
401	Chase-Raymond	Rice	129.0	12,055	574	533	842	1,147	503	1,917	436	0	768	0	401	817	19,992
476	Copeland	Gray	129.2	9,211	142	305	1,136	633	0	1,964	809	0	1,048	0	821	0	16,069
292	Wheatland	Gove	132.0	10,310	237	55	829	693	144	1,471	863	0	771	0	454	0	15,825
285	Cedar Vale	Chautauqua	138.0	8,844	19	40	1,448	772	389	1,182	415	67	777	0	497	0	14,450
103	Cheylin	Cheyenne	143.0	8,721	430	239	1,895	574	0	1,277	783	0	532	0	370	0	14,822
496	Pawnee Heights	Pawnee	143.5	10,415	129	242	831	1,490	1	1,508	948	26	1,075	0	287	0	16,952
299	Sylvan Grove	Lincoln	146.5	8,155	144	632	719	1,118	0	1,237	600	0	633	0	510	0	13,749
399	Paradise	Russell	146.5	9,705	731	195	862	1,121	146	1,828	911	0	1,042	0	997	0	17,537
474	Haviland	Kiowa	149.5	10,648	414	466	1,590	953	71	1,704	368	0	857	0	470	0	17,542
269	Palco	Rooks	156.5	9,415	38	223	1,043	1,134	0	1,731	672	0	784	0	798	0	15,839
424	Mullinville	Kiowa	159.5	7,353	149	317	835	1,549	279	1,347	791	52	506	0	767	0	13,944
106	Western Plains	Ness	171.0	8,562	110	410	1,191	733	180	1,410	1,651	0	782	0	899	354	16,284
225	Fowler	Meade	176.0	8,056	591	341	518	846	236	1,421	648	0	911	0	280	0	13,848
326	Logan	Phillips	178.0	9,107	96	197	783	759	0	1,402	667	0	798	0	108	0	13,917
283	Elk Valley	Elk	179.6	7,910	297	247	868	667	0	1,229	930	0	744	0	22	800	13,713
332	Cunningham	Kingman	180.0	9,882	392	318	798	1,057	317	1,105	1,204	1	817	0	1,099	0	16,990
316	Golden Plains	Thomas	181.0	7,772	160	492	516	630	438	1,327	651	0	734	0	911	353	13,983
403	Otis-Bison	Rush	185.0	8,746	336	357	1,018	1,005	129	1,663	1,310	0	807	0	401	0	15,771
433	Midway	Doniphan	185.0	8,609	39	40	578	625	0	1,315	985	0	674	0	887	0	13,752
471	Dexter	Cowley	188.8	7,415	86	39	1,589	47	87	1,089	622	579	528	0	902	0	12,983
359	Argonia	Sumner	190.5	8,428	258	244	770	892	223	1,258	682	0	641	0	1,538	100	15,035
422	Greensburg	Kiowa	197.0	9,984	282	389	845	1,188	365	1,343	703	0	775	459	22,062	0	38,396
	B & B	Nemaha	200.0	7,235	155	261	838	109	222	1,100	963	0	596	0	221	0	11,700

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

				Spending Per FTE												
USD	USD Name	County	FTE Enrollment	Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
212	Northern Valley	Norton	202.5	8,537	124	250	1,003	838	0	1,293	572	0	685	0	321	0	13,622
217	Rolla	Morton	203.0	8,837	57	248	987	780	234	1,624	702	0	798	0	1,614	2,424	18,305
384	Blue Valley	Riley	203.5	7,952	282	333	1,232	825	0	1,575	846	0	788	0	642	769	15,244
387	Altoona-Midway	Wilson	205.5	8,920	414	251	788	926	0	1,196	1,393	0	679	0	147	0	14,715
220	Ashland	Clark	208.5	8,636	190	480	838	867	45	1,376	602	0	775	0	1,359	0	15,169
241	Wallace County	Wallace	211.0	7,555	205	212	989	1,194	47	1,388	526	0	735	0	273	1,167	14,291
209	Moscow	Stevens	216.0	10,000	99	488	824	748	67	1,966	503	0	756	0	2,287	0	17,737
255	South Barber	Barber	220.0	8,414	256	612	643	1,258	162	1,640	618	0	818	0	474	0	14,895
479	Crest	Anderson	230.0	7,757	333	383	516	746	0	1,481	796	0	612	0	358	0	12,983
360	Caldwell	Sumner	232.4	9,181	217	153	924	894	0	1,143	361	0	514	0	331	1,609	15,326
386	Madison-Virgil	Greenwood	233.1	7,871	517	320	635	746	29	1,224	653	0	786	0	88	0	12,868
425	Highland	Doniphan	235.5	8,211	351	413	459	994	0	1,594	643	2	617	0	116	0	13,401
509	South Haven	Sumner	236.5	7,887	780	235	644	404	18	1,251	487	0	625	0	692	728	13,752
459	Bucklin	Ford	237.0	8,175	222	284	675	672	56	1,166	704	0	807	0	530	23	13,314
200	Greeley County	Greeley	238.0	7,351	414	252	625	773	18	1,546	1,071	0	845	0	981	705	14,581
482	Dighton	Lane	239.0	8,138	276	451	763	996	0	1,750	645	0	593	0	1,692	130	15,433
369	Burrton	Harvey	241.0	7,788	214	594	664	524	209	1,477	481	0	715	0	207	485	13,359
426	Pike Valley	Republic	243.0	7,511	430	254	475	738	6	1,055	703	0	655	0	382	0	12,209
334	Southern Cloud	Cloud	245.5	6,673	69	188	383	1,200	1	1,240	410	0	672	0	245	0	11,082
397	Centre	Marion	248.9	7,592	284	480	405	735	206	1,205	1,092	14	720	5	88	319	13,144
354	Claflin	Barton	252.0	7,251	361	437	631	749	27	1,329	647	0	641	0	856	0	12,929
371	Montezuma	Gray	252.6	7,337	234	327	924	908	8	1,058	649	0	594	0	447	1,055	13,542
411	Goessel	Marion	253.9	7,993	39	142	682	803	172	1,533	581	0	539	0	962	836	14,282
477	Ingalls	Gray	255.0	7,439	224	314	456	677	166	1,223	871	0	649	0	1,252	0	13,273
432	Victoria	Ellis	258.5	7,280	498	315	611	886	0	1,298	438	0	688	0	623	0	12,637
245	LeRoy-Gridley	Coffey	262.0	7,758	280	150	426	721	0	1,141	1,032	0	790	0	491	0	12,788
303	Ness City	Ness	268.1	6,451	314	311	611	583	241	1,522	481	0	521	0	697	339	12,073
349	Stafford	Stafford	275.2	8,798	682	492	537	839	1,039	930	482	0	827	0	385	1,142	16,153
107	Rock Hills	Jewell	276.0	8,116	804	264	640	1,166	0	2,039	1,015	0	710	0	974	168	15,895
227	Jetmore	Hodgeman	276.0	7,357	294	205	626	513	1	2,196	628	0	615	17	391	1,198	14,043
219	Minneola	Clark	277.0	6,906	256	281	513	779	190	2,046	538	0	931	0	871	1,027	14,338
492	Flinthills	Butler	277.5	8,274	499	266	641	749	0	1,301	1,231	0	621	0	451	1,107	15,140
110	Thunder Ridge	Phillips	278.0	10,088	82	26	1,323	829	14	1,971	59	0	766	0	3,877	0	19,035
311	Pretty Prairie	Reno	286.2	7,094	272	458	313	763	123	1,293	657	0	627	0	540	467	12,606
456	Marais Des Cygnes	Osage	289.0	7,015	89	107	531	779	0	1,309	374	0	603	0	646	0	11,453
216	Deerfield	Kearny	290.0	9,060	278	590	814	781	45	1,421	544	149	798	0	1,318	0	15,798
412	Hoxie Community	Sheridan	291.5	6,907	319	261	874	663	93	1,227	876	0	579	0	368	0	12,167
293	Quinter	Gove	296.5	8,632	340	177	569	839	0	1,039	809	25	731	0	643	0	13,805
488	Axtell	Marshall	303.4	6,610	195	381	753	823	60	1,307	1,011	0	682	0	316	818	12,955
395	LaCrosse	Rush	304.0	7,316	186	210	668	532	0	929	705	0	621	0	2,706	0	13,872
351	Macksville	Stafford	304.7	6,752	173	239	793	624	8	791	802	0	636	0	494	0	11

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

USD	USD Name	County	FTE Enrollment	Spending Per FTE													
				Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
444	Little River	Rice	305.2	6,615	228	286	905	893	0	977	631	0	705	569	999	550	13,358
224	Clifton-Clyde	Washington	306.5	7,347	351	161	332	700	106	919	528	2	534	0	329	0	11,310
297	St Francis	Cheyenne	307.5	6,579	137	207	480	370	0	952	580	0	886	0	914	0	11,104
105	Rawlins County	Rawlins	309.0	8,164	165	334	392	659	100	1,331	720	0	694	0	1,475	0	14,034
271	Stockton	Rooks	312.0	7,615	309	245	836	720	0	1,529	442	0	590	0	523	0	12,809
486	Elwood	Doniphan	318.8	7,370	162	107	578	612	297	1,095	67	0	576	0	827	433	12,123
300	Comanche Co.	Comanche	321.6	6,703	331	430	482	477	215	1,530	1,257	0	754	0	39	0	12,218
310	Fairfield	Reno	323.5	7,674	146	451	1,075	855	7	1,227	1,388	0	805	0	1,867	0	15,495
454	Burlingame	Osage	326.0	6,680	211	310	460	597	154	1,062	487	0	531	7	932	813	12,244
392	Osborne County	Osborne	329.9	7,862	279	204	650	310	0	1,178	606	0	549	0	446	661	12,745
347	Kinsley-Offerle	Edwards	331.5	8,206	299	280	653	776	8	1,207	638	0	753	0	685	0	13,504
256	Marmaton Valley	Allen	332.0	7,940	286	159	524	632	64	1,062	858	0	795	0	167	491	12,977
507	Satanta	Haskell	340.0	8,378	490	386	948	730	0	1,294	428	0	619	0	1,976	0	15,249
298	Lincoln	Lincoln	340.5	7,229	215	121	631	733	43	1,222	914	0	575	0	565	967	13,216
398	Peabody-Burns	Marion	343.5	7,637	387	379	534	889	142	1,295	549	0	508	0	416	1,201	13,938
381	Spearville	Ford	347.0	6,510	217	92	711	649	0	1,276	464	0	538	0	329	822	11,606
322	Onaga-Hav.-Wheaton	Pottawatomie	347.5	6,601	361	491	406	692	367	1,074	550	2	463	0	512	738	12,257
462	Central	Cowley	348.5	6,908	219	409	162	674	296	1,572	765	0	527	170	547	852	13,100
223	Barnes	Washington	354.5	8,545	302	295	522	622	141	1,098	676	0	648	0	369	463	13,679
388	Ellis	Ellis	355.7	7,606	408	496	637	619	93	1,122	487	0	437	0	483	0	12,389
270	Plainville	Rooks	356.7	8,018	352	306	578	705	56	1,434	392	0	736	0	704	635	13,917
282	West Elk	Elk	358.0	13,401	357	55	616	1,168	7	1,044	835	0	751	0	504	0	18,738
429	Troy	Doniphan	361.5	8,581	22	64	541	276	0	1,372	394	0	548	0	281	0	12,078
272	Waconda	Mitchell	365.1	7,330	309	287	783	856	0	1,269	474	0	650	0	0	0	11,958
358	Oxford	Sumner	367.5	7,542	485	556	512	723	234	1,451	557	17	587	0	37	1,043	13,746
438	Skyline	Pratt	368.0	7,812	265	291	533	581	128	1,379	1,051	0	503	0	1,348	0	13,890
344	Pleasanton	Linn	371.5	6,851	195	114	676	1,112	0	1,168	396	0	633	0	578	0	11,722
498	Valley Heights	Marshall	374.0	8,245	618	396	635	716	15	1,499	508	1	761	57	162	390	14,004
350	St John-Hudson	Stafford	379.8	7,634	67	395	382	610	282	1,431	279	0	478	0	119	575	12,252
286	Chautauqua Co.	Chautauqua	381.0	7,790	198	307	251	599	116	1,059	579	0	634	0	365	0	11,898
281	Graham County	Graham	381.4	8,145	206	417	369	642	179	1,052	499	0	499	13	832	0	12,851
294	Oberlin	Decatur	393.5	7,276	218	204	348	669	307	1,188	903	0	565	0	882	0	12,560
419	Canton-Galva	Mcpherson	393.5	7,134	260	455	456	921	184	1,312	408	0	676	0	712	910	13,428
335	North Jackson	Jackson	397.0	6,657	303	88	299	531	161	1,017	590	0	542	23	229	0	10,440
463	Udall	Cowley	398.0	6,637	12	89	1,798	587	25	1,011	481	0	379	0	290	598	11,907
208	Wakeeney	Trego	401.0	8,034	338	216	522	608	187	1,166	545	0	637	0	1,392	574	14,219
393	Solomon	Dickinson	406.5	7,029	278	205	595	528	11	782	481	0	449	0	267	601	11,225
406	Wathena	Doniphan	408.0	6,302	156	595	310	767	92	1,027	326	0	592	0	253	0	10,421
274	Oakley	Logan	409.5	7,357	277	54	595	525	20	912	436	0	633	0	472	0	11,280
108	Washington Co.	Washington	414.0	8,034	137	324	423	635	155	1,719	1,321	0	432	0	70	638	13,887
	Ellinwood	Barton	415.8	7,585	98	195	630	693	414	1,582	421	0	531	0	185	1,293	13,628

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

				Spending Per FTE												
USD	USD Name	County	FTE Enrollment	Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
338	Valley Falls	Jefferson	417.0	6,759	232	248	1,088	610	29	933	433	0	537	0	283	0	11,153
448	Inman	Mcpherson	420.0	7,691	87	130	484	487	147	1,237	379	0	391	0	247	1,050	12,330
481	Rural Vista	Dickinson	422.5	6,802	279	379	423	515	143	1,268	734	0	666	0	610	691	12,509
366	Woodson	Woodson	427.2	7,105	486	301	407	618	194	1,348	941	0	636	0	277	0	12,313
467	Leoti	Wichita	428.0	7,093	417	422	639	751	32	1,752	617	0	557	0	511	0	12,792
284	Chase County	Chase	438.2	7,185	729	282	376	524	109	1,203	777	0	582	0	389	464	12,620
452	Stanton County	Stanton	440.0	6,883	229	33	761	1,226	0	1,614	495	0	709	0	1,044	0	12,993
423	Moundridge	Mcpherson	449.0	7,210	268	518	389	581	276	1,203	343	0	506	0	495	841	12,629
235	Uniontown	Bourbon	452.5	7,286	495	72	574	632	98	956	810	0	553	0	33	364	11,872
421	Lyndon	Osage	452.5	6,659	210	207	607	460	0	906	297	0	444	0	509	0	10,299
494	Syracuse	Hamilton	457.5	6,907	310	142	574	519	181	1,363	505	0	566	0	978	1,588	13,632
307	Ell-Saline	Saline	457.9	6,439	200	415	311	594	399	1,186	621	0	506	0	437	510	11,618
442	Nemaha Valley	Nemaha	466.9	9,288	428	229	818	607	131	1,299	437	0	454	7	3,185	0	16,883
237	Smith Center	Smith	473.0	7,150	118	353	441	519	154	1,161	568	0	599	0	1,009	0	12,072
328	Lorraine	Ellsworth	483.1	7,007	206	308	500	600	105	1,078	366	0	472	0	826	1,461	12,928
226	Meade	Meade	483.6	6,585	255	302	519	537	107	1,147	443	0	655	0	639	708	11,898
339	Jefferson Co. North	Jefferson	486.5	7,293	285	223	685	709	1	1,552	682	0	505	0	377	1,018	13,331
329	Mill Creek Valley	Wabaunsee	490.2	6,533	145	409	432	733	113	1,273	657	0	464	6	456	1,056	12,279
330	Mission Valley	Wabaunsee	492.0	6,649	477	404	407	881	144	1,243	873	0	518	0	290	996	12,881
374	Sublette	Haskell	497.2	7,610	226	357	557	489	0	1,275	478	0	669	0	569	1,177	13,407
			38,438.4	7,696	280	292	643	710	111	1,298	642	5	629	10	771	406	13,493
			High	13,401	818	1,103	1,895	1,549	1,039	2,330	1,651	579	1,075	569	22,062	2,424	38,396
			Median	7,674	265	284	631	716	64	1,293	628	0	641	0	509	0	13,428
			Average	7,696	280	292	643	710	111	1,298	642	5	629	10	771	406	13,493
			Low	6,302	12	26	162	47	0	782	59	0	379	0	0	0	10,299
	without Greensburg		High											569	3,877	2,424	19,992
			Median											0	506	0	13,418
			Average											7	661	408	13,365
			Low											0	0	0	10,299
109	Re County	Republic	503.0	7,602	307	422	496	781	0	1,365	911	0	622	0	43	127	12,675
504	Oswego	Labette	507.0	7,012	337	288	422	760	69	1,058	548	0	653	0	228	527	11,903
258	Humboldt	Allen	508.5	7,276	233	45	682	646	7	1,106	251	0	518	0	6	880	11,651
487	Herington	Dickinson	513.5	6,536	313	570	470	647	0	1,002	408	0	547	31	475	89	11,087
380	Vermillion	Marshall	513.8	6,615	465	240	442	448	82	1,201	674	0	524	0	136	524	11,351
254	Barber County North	Barber	527.0	7,021	261	462	479	707	32	1,290	651	0	770	0	404	629	12,704
346	Jayhawk	Linn	527.5	7,369	442	61	475	885	66	1,092	665	0	590	0	2,619	331	14,5[illegible]
439	Sedgwick	Harvey	529.5	5,642	165	350	395	451	56	588	301	0	565	0	726	597	9

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

Appendix "C"

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				Spending Per FTE												
USD	USD Name	County	FTE Enrollment	Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
505	Chetopa-St. Paul	Labette	533.0	8,260	172	459	590	516	82	851	436	0	617	178	432	471	13,064
342	McLouth	Jefferson	536.5	6,884	330	234	347	616	327	972	687	0	458	0	1,648	0	12,503
206	Remington-Whitwtr	Butler	537.0	7,550	110	195	361	627	65	1,172	821	0	488	0	1,309	678	13,375
251	North Lyon County	Lyon	545.5	6,701	365	362	436	741	154	1,128	648	20	508	0	521	713	12,298
341	Oskaloosa	Jefferson	548.0	7,381	130	114	469	693	0	1,239	981	0	662	0	73	0	11,742
376	Sterling	Rice	549.1	7,565	304	233	377	488	106	1,229	821	0	534	28	127	0	11,813
252	Southern Lyon Co.	Lyon	553.5	6,566	535	359	298	606	140	994	614	0	615	0	312	1,395	12,434
246	Northeast	Crawford	556.5	7,112	269	824	662	882	0	1,115	620	0	830	0	134	620	13,068
243	Lebo-Waverly	Coffey	558.5	6,446	224	139	389	678	130	1,049	573	0	656	0	5	752	11,041
356	Conway Springs	Sumner	559.9	5,992	285	325	261	743	250	1,440	428	0	524	0	529	1,519	12,296
101	Erie-Galesburg	Neosho	574.5	9,099	287	832	365	840	296	1,773	969	5	759	0	820	0	16,045
288	Central Heights	Franklin	577.5	6,367	419	220	539	621	0	1,014	931	0	594	0	61	447	11,212
327	Ellsworth	Ellsworth	579.5	6,318	284	387	560	709	197	1,413	560	0	599	0	576	0	11,602
239	North Ottawa Co.	Ottawa	590.2	6,273	435	344	440	655	27	963	779	0	569	0	245	480	11,210
408	Marion-Florence	Marion	591.3	6,653	195	374	253	611	118	997	446	11	658	0	1,940	1,428	13,683
431	Hoisington	Barton	598.5	6,637	225	550	472	585	2	1,176	356	0	645	0	169	1,499	12,315
389	Eureka	Greenwood	607.9	6,528	537	339	654	666	118	1,538	619	0	536	0	0	1,383	12,919
410	Durham-Hillsboro-Lehig	Marion	616.6	7,210	496	554	509	723	136	1,312	528	5	544	0	565	527	13,108
215	Lakin	Kearny	617.0	6,556	105	193	617	758	0	1,141	505	0	558	0	1,219	1,532	13,185
325	Phillipsburg	Phillips	630.0	6,769	286	209	372	751	175	1,151	438	0	527	0	825	343	11,846
205	Bluestem	Butler	633.5	6,986	401	312	838	805	0	1,217	795	0	528	0	161	1,007	13,049
240	Twin Valley	Ottawa	635.5	6,515	295	369	392	754	12	914	742	0	643	0	791	885	12,312
430	South Brown Co.	Brown	635.5	7,813	536	316	580	836	0	1,067	499	0	505	0	235	627	13,015
102	Cimarron-Ensign	Gray	655.2	5,952	228	190	488	493	338	860	551	0	624	0	836	671	11,231
449	Easton	Leavenworth	655.8	6,543	228	222	353	750	224	965	795	0	561	0	95	960	11,696
378	Riley County	Riley	657.0	6,349	265	754	565	807	43	978	899	0	756	0	191	611	12,218
211	Norton Community	Norton	663.5	6,772	224	379	240	636	455	1,074	388	0	495	0	523	0	11,185
218	Elkhart	Morton	670.0	7,942	172	52	458	682	40	1,084	367	0	389	0	847	656	12,691
420	Osage City	Osage	677.1	6,165	223	320	229	546	168	1,044	171	0	475	0	412	733	10,486
306	Southeast Of Saline	Saline	690.5	6,625	110	82	453	434	48	937	487	0	541	0	610	0	10,327
377	Atchison Co.	Atchison	693.0	6,676	186	305	347	707	141	1,217	803	1	636	0	377	0	11,396
372	Silver Lake	Shawnee	703.3	6,217	725	511	512	541	77	1,110	520	0	495	0	322	752	11,781
483	Kismet-Plains	Seward	704.5	7,488	238	172	292	691	76	1,168	626	6	591	0	698	798	12,844
273	Beloit	Mitchell	714.8	10,409	1,799	691	480	655	134	1,096	537	0	522	0	1,262	0	17,584
499	Galena	Cherokee	722.0	8,202	242	390	374	878	176	1,356	339	0	734	0	176	382	13,251
364	Marysville	Marshall	726.6	10,813	518	498	299	817	104	872	829	0	732	0	943	479	16,904
357	Belle Plaine	Sumner	727.5	7,939	335	17	380	648	0	1,165	244	0	453	0	289	855	12,324
287	West Franklin	Franklin	731.5	6,954	355	418	237	607	252	1,150	583	0	512	0	272	0	11,342
247	Cherokee	Crawford	738.5	6,925	374	338	422	907	0	1,299	682	0	620	0	289	0	11,855
[illegible]	Fredonia	Wilson	750.0	6,230	307	460	335	721	117	1,123	438	0	676	0	547	0	10,955
[illegible]	Halstead	Harvey	750.1	5,610	272	582	295	717	151	1,236	391	0	521	0	621	847	11,245

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

USD	USD Name	County	FTE Enrollment	Spending Per FTE: Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
461	Neodesha	Wilson	763.0	6,377	397	516	302	745	117	1,310	182	0	579	30	269	494	11,317
268	Cheney	Sedgwick	774.3	5,937	409	506	270	629	166	1,157	449	0	434	0	316	826	11,099
405	Lyons	Rice	788.7	11,094	878	509	558	682	116	1,175	314	0	520	0	440	544	16,833
249	Frontenac	Crawford	789.0	6,172	262	313	367	467	1[illegible]1	778	245	0	522	0	479	422	10,159
436	Caney Valley	Montgomery	789.2	6,041	177	219	387	456	188	1,286	487	0	464	0	203	0	9,908
417	Morris County	Morris	791.5	7,192	309	304	304	697	62	825	529	0	675	0	635	0	11,531
396	Douglass	Butler	796.6	6,319	304	364	239	708	236	1,491	463	7	580	0	163	785	11,660
460	Hesston	Harvey	801.1	5,749	295	790	366	592	84	1,072	279	0	453	0	412	1,225	11,316
404	Riverton	Cherokee	814.7	7,608	408	216	583	730	0	1,231	539	0	627	0	648	116	12,707
323	Rock Creek	Pottawatomie	821.0	5,780	251	251	315	591	16	1,122	522	0	501	0	226	1,114	10,690
244	Burlington	Coffey	828.5	7,754	1,029	659	480	681	108	1,269	512	0	595	0	968	0	14,057
289	Wellsville	Franklin	828.5	6,500	360	506	200	630	122	1,169	371	0	596	0	312	897	11,665
363	Holcomb	Finney	830.0	6,809	72	111	671	624	64	1,928	402	0	584	0	1,814	1,461	14,540
361	Anthony-Harper	Harper	831.8	6,797	337	388	450	592	359	1,237	745	0	530	0	1,639	0	13,074
466	Scott County	Scott	851.7	6,742	212	381	319	662	0	1,213	468	0	481	0	618	1,389	12,485
495	Ft Larned	Pawnee	865.5	9,616	911	709	375	1,063	169	1,400	713	0	669	0	283	549	16,457
415	Hiawatha	Brown	892.9	7,002	407	360	329	648	218	1,141	407	0	528	0	520	629	12,187
447	Cherryvale	Montgomery	906.2	6,197	134	191	300	581	59	834	307	0	566	0	152	301	9,623
508	Baxter Springs	Cherokee	916.5	6,595	256	451	454	517	0	1,127	272	0	592	0	274	0	10,540
340	Jefferson West	Jefferson	926.7	6,594	339	311	334	632	97	971	415	0	542	0	558	669	11,461
441	Sabetha	Nemaha	928.0	6,024	440	378	635	665	0	1,004	370	0	572	0	866	0	10,952
352	Goodland	Sherman	939.3	6,567	252	261	242	618	102	1,239	362	20	367	0	287	0	10,318
407	Russell County	Russell	942.5	6,377	326	170	732	781	0	1,366	283	0	590	0	1,186	0	11,811
473	Chapman	Dickinson	943.0	6,121	279	307	303	601	227	1,503	769	0	464	0	488	0	11,061
343	Perry	Jefferson	943.6	6,892	266	301	397	597	0	955	566	0	565	0	808	903	12,250
337	Royal Valley	Jackson	953.0	6,520	358	364	309	742	61	1,590	732	0	575	0	363	0	11,615
315	Colby	Thomas	957.8	5,960	458	861	268	523	179	1,149	589	0	488	0	36	575	11,087
362	Prairie View	Linn	961.3	6,410	370	300	358	628	105	1,391	1,192	0	593	0	660	830	12,838
210	Hugoton	Stevens	989.5	6,765	216	497	358	669	99	314	1,052	19	435	0	756	0	11,181
400	Smoky Valley	Mcpherson	991.0	6,432	223	754	267	679	143	910	615	0	400	0	750	956	12,130
			56,282.1	6,915	352	378	409	668	107	1,147	551	1	561	3	557	524	12,173
			High	11,094	1,799	861	838	1,063	455	1,928	1,192	20	830	178	2,619	1,532	17,584
			Median	6,637	295	350	387	665	99	1,141	529	0	565	0	440	544	11,846
			Average	6,915	352	378	409	668	107	1,147	551	1	561	3	557	524	12,173
			Low	5,610	72	17	200	434	0	314	171	0	367	0	0	0	9,623
312	Haven	Reno	1,002.8	7,370	140	308	191	802	116	1,012	685	0	529	0	415	651	12,218
248	Girard	Crawford	1,008.5	6,731	221	207	174	547	149	990	720	0	542	0	595	311	11,1[illegible]
331	Kingman - Norwich	Kingman	1,049.2	6,413	452	229	249	469	289	1,139	524	0	434	0	308	926	11

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

USD	USD Name	County	FTE Enrollment	Spending Per FTE													
				Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
333	Concordia	Cloud	1,053.8	10,387	972	395	272	754	154	1,353	564	0	582	0	275	429	16,137
336	Holton	Jackson	1,086.7	10,983	486	413	387	553	91	912	409	0	405	0	535	380	15,554
382	Pratt	Pratt	1,105.1	6,859	245	663	270	703	72	995	393	1	538	0	229	603	11,573
321	Kaw Valley	Pottawatomie	1,106.0	6,994	626	514	345	573	0	1,369	413	0	519	0	722	0	12,076
365	Garnett	Anderson	1,109.9	6,499	173	263	233	663	95	988	683	0	580	0	279	504	10,959
434	Santa Fe Trail	Osage	1,129.9	6,628	432	363	366	848	143	967	604	0	577	0	219	555	11,702
367	Osawatomie	Miami	1,149.0	6,966	293	282	773	674	100	1,217	480	3	654	0	118	949	12,509
493	Columbus	Cherokee	1,150.0	6,287	573	187	345	688	328	980	781	0	571	0	727	12	11,478
309	Nickerson	Reno	1,167.0	5,895	325	202	481	668	285	1,170	629	0	545	0	318	424	10,943
264	Clearwater	Sedgwick	1,279.6	5,437	238	380	261	593	145	1,026	374	0	457	0	634	806	10,350
320	Wamego	Pottawatomie	1,306.0	8,281	819	532	385	530	225	1,054	274	0	456	0	224	1,262	14,042
348	Baldwin City	Douglas	1,338.8	5,586	304	418	159	869	145	945	347	0	473	0	625	858	10,730
491	Eudora	Douglas	1,362.9	6,219	368	424	247	408	93	990	329	0	614	0	609	1,390	11,691
379	Clay Center	Clay	1,371.6	7,825	861	320	477	628	108	972	431	0	477	0	411	392	12,901
503	Parsons	Labette	1,374.3	7,126	272	384	360	568	127	935	168	0	552	0	473	1,276	12,241
257	Iola	Allen	1,439.1	6,764	265	332	222	713	208	1,132	412	0	832	0	407	0	11,287
203	Piper-Kansas City	Wyandotte	1,529.0	4,770	266	180	352	641	35	847	404	0	454	0	924	491	9,364
506	Labette County	Labette	1,535.0	6,368	136	242	226	523	60	1,413	812	0	551	0	318	277	10,925
435	Abilene	Dickinson	1,575.4	5,629	284	266	214	460	70	706	318	0	492	0	602	200	9,240
409	Atchison	Atchison	1,583.1	5,978	547	260	371	768	98	1,001	339	0	721	0	183	1,049	11,315
375	Circle	Butler	1,593.2	5,202	370	446	256	477	5	831	366	0	457	0	340	1,213	9,962
214	Ulysses	Grant	1,622.5	6,289	413	218	367	550	131	977	313	0	552	0	1,394	803	12,007
416	Louisburg	Miami	1,627.2	5,152	156	158	395	489	82	1,025	438	0	454	0	241	2,119	10,709
353	Wellington	Sumner	1,641.5	6,492	225	496	160	364	160	897	658	0	444	0	440	1,148	11,485
207	Ft Leavenworth	Leavenworth	1,701.1	5,522	250	599	328	366	281	829	282	0	426	0	1,493	0	10,378
394	Rose Hill	Butler	1,716.3	5,160	335	385	133	472	182	1,017	364	2	337	0	1,817	1,138	11,340
464	Tonganoxie	Leavenworth	1,743.2	5,251	222	215	276	507	210	968	491	5	467	0	488	863	9,963
230	Spring Hill	Johnson	1,795.0	5,863	522	429	144	529	411	1,249	453	0	513	0	299	1,842	12,253
413	Chanute	Neosho	1,799.7	6,475	241	360	289	572	26	753	224	0	555	0	.726	1,124	11,347
445	Coffeyville	Montgomery	1,814.2	6,419	547	206	274	518	144	1,104	401	0	561	0	199	794	11,167
263	Mulvane	Sedgwick	1,829.0	5,216	435	173	660	492	210	1,043	229	0	442	0	314	819	10,033
446	Independence	Montgomery	1,865.6	5,776	310	191	404	555	96	773	287	0	631	0	339	0	9,363
234	Fort Scott	Bourbon	1,924.1	5,914	307	164	221	469	198	877	357	0	487	0	468	553	10,014
267	Renwick	Sedgwick	1,961.8	5,453	143	394	188	524	152	984	419	0	411	80	760	1,146	10,654
			53,447.1	6,295	364	325	307	569	148	1,001	427	0	518	3	544	768	11,269
			High	10,983	972	663	773	869	411	1,413	812	5	832	80	1,817	2,119	16,137
			Median	6,289	307	320	274	553	143	990	409	0	519	0	415	794	11,315
			Average	6,295	364	325	307	569	148	1,001	427	0	518	3	544	768	11,269
			Low	4,770	136	158	133	364	0	706	168	0	337	0	118	0	9,240

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

USD	USD Name	County	FTE Enrollment	Spending Per FTE													
				Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
368	Paola	Miami	2,067.4	11,346	531	307	491	484	183	949	522	0	495	0	370	1,154	16,832
490	El Dorado	Butler	2,083.7	10,990	1,729	397	401	525	176	1,075	212	0	456	0	331	439	16,730
458	Basehor-Linwood	Leavenworth	2,113.5	4,800	273	314	149	576	231	929	597	0	357	0	410	615	9,251
402	Augusta	Butler	2,166.3	5,389	308	236	313	490	226	816	246	0	338	0	540	618	9,519
313	Buhler	Reno	2,207.0	5,540	204	273	233	550	338	987	543	0	534	0	456	630	10,288
469	Lansing	Leavenworth	2,311.6	4,883	431	479	202	423	20	668	344	0	506	0	142	920	9,017
418	McPherson	Mcpherson	2,338.2	7,916	1,007	452	399	529	56	929	202	0	447	35	352	508	12,832
204	Bonner Springs	Wyandotte	2,370.4	5,498	352	416	579	748	19	872	283	38	463	0	612	1,344	11,223
465	Winfield	Cowley	2,411.5	8,596	1,335	403	387	571	152	1,002	295	68	506	0	1,469	823	15,609
290	Ottawa	Franklin	2,414.7	6,377	439	582	457	544	20	951	231	0	394	0	699	995	11,688
262	Valley Center	Sedgwick	2,541.2	4,980	299	372	321	541	126	744	471	0	551	1	449	932	9,786
250	Pittsburg	Crawford	2,591.0	6,268	397	438	332	505	140	945	464	0	533	0	460	623	11,105
470	Arkansas City	Cowley	2,762.1	6,523	332	494	177	606	165	969	435	2	493	10	86	357	10,652
489	Hays	Ellis	2,835.6	8,925	851	293	393	816	45	702	394	0	512	0	969	326	14,224
428	Great Bend	Barton	2,989.1	7,816	466	184	479	503	20	997	349	7	551	14	294	594	12,274
			36,203.3	7,042	590	375	356	565	122	900	372	8	480	4	512	715	12,041
			High	11,346	1,729	582	579	816	338	1,075	597	68	551	35	1,469	1,344	16,832
			Median	6,377	431	397	387	541	140	945	349	0	495	0	449	623	11,223
			Average	7,042	590	375	356	565	122	900	372	8	480	4	512	715	12,041
			Low	4,800	204	184	149	423	19	668	202	0	338	0	86	326	9,017
345	Seaman	Shawnee	3,427.2	5,444	451	465	239	546	48	875	564	0	406	0	511	884	10,433
450	Shawnee Heights	Shawnee	3,437.7	5,590	523	373	259	441	104	929	493	0	498	3	592	412	10,216
373	Newton	Harvey	3,462.3	7,449	825	545	283	590	163	902	183	41	501	0	353	658	12,493
202	Turner-Kansas City	Wyandotte	3,797.2	6,190	320	155	452	622	289	1,272	413	35	521	4	1,108	978	12,359
453	Leavenworth	Leavenworth	3,990.0	8,502	1,431	231	642	702	188	1,148	334	0	502	0	389	446	14,515
231	Gardner Edgerton	Johnson	4,137.8	5,857	455	305	485	553	269	944	490	0	428	0	467	2,526	12,778
385	Andover	Butler	4,296.3	5,267	241	201	369	501	215	820	258	0	455	0	660	1,586	10,574
480	Liberal	Seward	4,300.4	5,883	237	192	322	451	226	1,013	299	1	552	0	428	448	10,050
308	Hutchinson	Reno	4,520.7	6,318	605	516	231	530	331	1,032	182	7	491	8	285	1,128	11,662
253	Emporia	Lyon	4,544.2	7,716	765	534	404	506	87	901	394	0	531	53	380	773	13,043
261	Haysville	Sedgwick	4,561.2	5,279	745	632	232	533	269	813	429	0	397	0	476	949	10,753
265	Goddard	Sedgwick	4,717.8	4,998	335	245	191	478	311	948	573	0	473	0	506	1,354	10,410
437	Auburn Washburn	Shawnee	5,324.8	5,393	518	242	259	462	304	812	377	41	453	0	548	715	10,126
443	Dodge City	Ford	5,485.1	6,700	523	409	273	603	318	1,165	336	0	637	68	855	882	12,769
383	Manhattan-Ogden	Riley	5,633.8	6,416	626	499	153	592	324	822	321	0	401	0	688	382	11,223
232	De Soto	Johnson	5,718.9	5,844	282	360	361	450	321	884	471	0	358	0	85	1,937	11,353
266	Maize	Sedgwick	6,201.0	5,737	281	89	342	364	17	655	417	0	372	0	167	898	9

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Per Pupil Actual Expenditures 2007-08 School Year

Appendix "C"

(Capital Outlay expenditures included in Capital and not allocated to other cost centers)

				Spending Per FTE												
USD	USD Name	County	FTE Enrollment	Instruction	Student Support	Staff Support	General Admin.	School Admin.	Cent. Svcs.	Oper. Maint.	Student Trans.	Comm. Svcs.	Food Service	Arch. & Eng.	Capital Outlay	Debt Svc.	Total Spend
260	Derby	Sedgwick	6,248.7	6,104	524	404	141	465	160	856	189	15	422	0	460	562	10,302
457	Garden City	Finney	6,834.0	5,934	697	763	201	576	369	866	258	4	497	1	409	129	10,703
475	Geary County	Geary	6,985.9	5,615	753	588	173	614	428	961	249	0	422	112	682	223	10,819
305	Salina	Saline	7,041.2	8,675	1,182	838	247	397	492	1,052	336	0	558	2	436	1,177	15,392
			104,666.2	6,250	596	427	286	518	264	930	352	6	468	14	492	883	11,485
			High	8,675	1,431	838	642	702	492	1,272	573	41	637	112	1,108	2,526	15,392
			Median	5,883	523	404	259	530	269	902	336	0	473	0	467	882	10,819
			Average	6,250	596	427	286	518	264	930	352	6	468	14	492	883	11,485
			Low	4,998	237	89	141	364	17	655	182	0	358	0	85	129	9,337
497	Lawrence	Douglas	10,316.6	5,859	559	458	164	563	382	744	427	0	407	0	770	935	11,269
501	Topeka	Shawnee	12,698.9	7,155	772	476	188	699	642	915	284	0	475	0	547	523	12,676
500	Kansas City	Wyandotte	18,468.2	8,238	708	948	256	643	333	1,536	718	0	552	0	122	497	14,549
229	Blue Valley	Johnson	19,823.8	5,767	577	690	107	473	374	761	292	1	422	3	1,055	1,943	12,465
233	Olathe	Johnson	24,798.7	6,475	588	585	59	524	333	737	374	0	408	0	706	1,341	12,130
512	Shawnee Mission	Johnson	27,025.5	6,318	570	365	83	496	345	790	347	0	426	0	1,247	869	11,856
259	Wichita	Sedgwick	45,413.9	6,202	842	798	151	698	589	1,000	471	0	427	1	490	487	12,155
			158,545.6	6,501	683	647	136	593	441	932	423	0	440	1	703	901	12,402
			High	8,238	842	948	256	699	642	1,536	718	1	552	3	1,247	1,943	14,549
			Median	6,318	588	585	151	563	374	790	374	0	426	0	706	869	12,155
			Average	6,501	683	647	136	593	441	932	423	0	440	1	703	901	12,402
			Low	5,767	559	365	59	473	333	737	284	0	407	0	122	487	11,269

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
101	Erie-Galesburg	5,848	9,099	56%	223	287	29%	429	832	94%
102	Cimarron-Ensign	5,131	5,952	16%	172	228	32%	193	190	-1%
103	Cheylin	6,927	8,721	26%	391	430	10%	296	239	-19%
104	White Rock	7,924	closed		362	closed		421	closed	
105	Rawlins County	7,024	8,164	16%	241	165	-31%	316	334	6%
106	Western Plains	7,099	8,562	21%	4	110	2476%	197	410	108%
107	Rock Hills		8,116	new		804	new		264	new
108	Washington Co. Schools		8,034	new		137	new		324	new
109	Republic County		7,602	new		307	new		422	new
110	Thunder Ridge		10,088	new		82	new		26	new
200	Greeley County Schools	6,436	7,351	14%	132	414	213%	148	252	70%
202	Turner-Kansas City	4,406	6,190	40%	189	320	69%	135	155	15%
203	Piper-Kansas City	4,636	4,770	3%	251	266	6%	245	180	-26%
204	Bonner Springs	4,758	5,498	16%	407	352	-14%	50	416	736%
205	Bluestem	5,179	6,986	35%	242	401	65%	269	312	16%
206	Remington-Whitewater	5,397	7,550	40%	283	110	-61%	221	195	-12%
207	Ft Leavenworth	4,815	5,522	15%	220	250	14%	212	599	183%
208	Wakeeney	6,490	8,034	24%	305	338	11%	245	216	-12%
209	Moscow Public Schools	7,468	10,000	34%	57	99	73%	278	488	75%
210	Hugoton Public Schools	5,250	6,765	29%	309	216	-30%	664	497	-25%
211	Norton Community Schools	5,625	6,772	20%	219	224	2%	378	379	0%
212	Northern Valley	6,379	8,537	34%	205	124	-39%	268	250	-7%
213	West Solomon Valley Sch	9,480	11,529	22%	48	55	14%	70	123	77%
214	Ulysses	4,717	6,289	33%	450	413	-8%	192	218	13%
215	Lakin	5,551	6,556	18%	142	105	-26%	175	193	11%
216	Deerfield	5,784	9,060	57%	507	278	-45%	401	590	47%
217	Rolla	7,902	8,837	12%	37	57	54%	107	248	131%
218	Elkhart	6,403	7,942	24%	138	172	25%	48	52	8%
219	Minneola	5,986	6,906	15%	138	256	85%	424	281	-34%
220	Ashland	7,320	8,636	18%	396	190	-52%	115	480	318%
221	North Central	8,619	closed		180	closed		359	closed	
222	Washington Schools	6,200	closed		493	closed		215	closed	
223	Barnes	6,427	8,545	33%	316	302	-5%	298	295	-1%
224	Clifton-Clyde	6,337	7,347	16%	352	351	0%	138	161	16%
225	Fowler	7,542	8,056	7%	549	591	8%	335	341	2%
226	Meade	5,897	6,585	12%	246	255	4%	291	302	4%
227	Jetmore	5,358	7,357	37%	263	294	12%	288	205	-29%
228	Hanston	8,835	7,999	-9%	122	173	42%	175	152	-13%
229	Blue Valley	4,810	5,767	20%	510	577	13%	469	690	47%
230	Spring Hill	4,841	5,863	21%	406	522	28%	319	429	34%
231	Gardner Edgerton	4,540	5,857	29%	328	455	39%	323	305	-6%
232	De Soto	4,688	5,844	25%	245	282	15%	277	360	30%
233	Olathe	5,202	6,475	24%	526	588	12%	374	585	56%
234	Fort Scott	4,833	5,914	22%	155	307	97%	216	164	-24%
235	Uniontown	6,168	7,286	18%	475	495	4%	117	72	-39%
237	Smith Center	6,708	7,150	7%	45	118	162%	153	353	131%
238	West Smith County	7,728	closed		8	closed		54	closed	
239	North Ottawa County	5,517	6,273	14%	349	435	25%	380	344	-9%
240	Twin Valley	5,705	6,515	14%	167	295	77%	261	369	41%
241	Wallace County Schools	5,925	7,555	28%	260	205	-21%	387	212	-45%
242	Weskan	7,075	9,651	36%	85	282	232%	186	247	33%
243	Lebo-Waverly	5,507	6,446	17%	214	224	4%	113	139	22%
244	Burlington	6,060	7,754	28%	684	1,029	51%	601	659	10%
245	LeRoy-Gridley	6,886	7,758	13%	283	280	-1%	84	150	78%
246	Northeast	5,065	7,112	40%	223	269	21%	597	824	38%
247	Cherokee	5,225	6,925	33%	257	374	46%	255	338	33%
248	Girard	5,447	6,731	24%	162	221	37%	170	207	22%
249	Frontenac Public Schools	4,658	6,172	33%	240	262	9%	198	313	58%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
250	Pittsburg	4,885	6,268	28%	372	397	7%	428	438	3%
251	North Lyon County	5,457	6,701	23%	348	365	5%	292	362	24%
252	Southern Lyon County	5,294	6,566	24%	384	535	39%	276	359	30%
253	Emporia	5,952	7,716	30%	651	765	18%	423	534	26%
254	Barber County North	5,321	7,021	32%	149	261	74%	403	462	15%
255	South Barber	6,365	8,414	32%	176	256	45%	381	612	61%
256	Marmaton Valley	5,937	7,940	34%	176	286	62%	156	159	2%
257	Iola	5,519	6,764	23%	224	265	18%	247	332	34%
258	Humboldt	6,209	7,276	17%	206	233	13%	43	45	5%
259	Wichita	4,677	6,202	33%	699	842	21%	442	798	81%
260	Derby	4,532	6,104	35%	411	524	27%	318	404	27%
261	Haysville	4,252	5,279	24%	562	745	32%	450	632	40%
262	Valley Center Pub Sch	4,004	4,980	24%	205	299	46%	288	372	29%
263	Mulvane	4,088	5,216	28%	364	435	19%	146	173	18%
264	Clearwater	4,541	5,437	20%	194	238	23%	259	380	47%
265	Goddard	3,895	4,998	28%	265	335	27%	190	245	29%
266	Maize	4,653	5,737	23%	233	281	20%	87	89	2%
267	Renwick	4,238	5,453	29%	113	143	27%	253	394	56%
268	Cheney	5,114	5,937	16%	251	409	63%	263	506	92%
269	Palco	8,456	9,415	11%	16	38	129%	166	223	35%
270	Plainville	5,693	8,018	41%	180	352	96%	304	306	1%
271	Stockton	5,957	7,615	28%	238	309	30%	306	245	-20%
272	Waconda	6,530	7,330	12%	307	309	1%	293	287	-2%
273	Beloit	7,583	10,409	37%	1,222	1,799	47%	697	691	-1%
274	Oakley	6,309	7,357	17%	79	277	252%	27	54	100%
275	Triplains	8,953	8,976	0%	151	116	-23%	468	496	6%
278	Mankato	5,831	closed		523	closed		238	closed	
279	Jewell	7,587	10,704	41%	832	818	-2%	69	1,103	1510%
281	Graham County	6,775	8,145	20%	463	206	-56%	131	417	219%
282	West Elk	8,284	13,401	62%	384	357	-7%	47	55	17%
283	Elk Valley	6,198	7,910	28%	107	297	179%	264	247	-6%
284	Chase County	5,814	7,185	24%	600	729	22%	294	282	-4%
285	Cedar Vale	6,956	8,844	27%	32	19	-40%	60	40	-33%
286	Chautauqua Co Community	6,152	7,790	27%	242	198	-18%	281	307	9%
287	West Franklin	5,884	6,954	18%	322	355	10%	379	418	10%
288	Central Heights	5,166	6,367	23%	255	419	64%	241	220	-9%
289	Wellsville	5,478	6,500	19%	276	360	31%	440	506	15%
290	Ottawa	4,599	6,377	39%	304	439	45%	331	582	76%
291	Grinnell Public Schools	7,963	9,588	20%	175	226	29%	335	495	48%
292	Wheatland	6,824	10,310	51%	165	237	43%	63	55	-12%
293	Quinter Public Schools	7,269	8,632	19%	173	340	96%	106	177	68%
294	Oberlin	6,287	7,276	16%	193	218	13%	128	204	60%
295	Prairie Heights	19,303	closed		131	closed		173	closed	
297	St Francis Comm Sch	6,197	6,579	6%	92	137	49%	193	207	7%
298	Lincoln	6,160	7,229	17%	235	215	-8%	215	121	-44%
299	Sylvan Grove	5,923	8,155	38%	54	144	168%	229	632	176%
300	Comanche County	5,816	6,703	15%	179	331	84%	399	430	8%
303	Ness City	5,007	6,451	29%	229	314	37%	290	311	7%
305	Salina	6,062	8,675	43%	864	1,182	37%	622	838	35%
306	Southeast Of Saline	5,225	6,625	27%	98	110	12%	61	82	35%
307	Ell-Saline	5,309	6,439	21%	364	200	-45%	332	415	25%
308	Hutchinson Public Schools	4,483	6,318	41%	502	605	20%	524	516	-2%
309	Nickerson	4,870	5,895	21%	231	325	40%	215	202	-6%
310	Fairfield	5,879	7,674	31%	127	146	15%	217	451	108%
311	Pretty Prairie	5,815	7,094	22%	169	272	61%	562	458	-19%
312	Haven Public Schools	5,689	7,370	30%	103	140	36%	260	308	19%
313	Buhler	4,642	5,540	19%	176	204	16%	210	273	30%
314	Brewster	7,792	10,184	31%	93	180	93%	399	396	-1%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
315	Colby Public Schools	4,544	5,960	31%	420	458	9%	562	861	53%
316	Golden Plains	6,449	7,772	21%	39	160	310%	444	492	11%
320	Wamego	5,766	8,281	44%	740	819	11%	365	532	46%
321	Kaw Valley	5,906	6,994	18%	447	626	40%	381	514	35%
322	Onaga-Havensville-Wheaton	5,375	6,601	23%	296	361	22%	453	491	8%
323	Rock Creek	5,070	5,780	14%	308	251	-18%	298	251	-16%
324	Eastern Heights	7,026	closed		138	closed		8	closed	
325	Phillipsburg	5,915	6,769	14%	219	286	31%	221	209	-6%
326	Logan	8,555	9,107	6%	58	96	64%	74	197	166%
327	Ellsworth	5,338	6,318	18%	272	284	4%	398	387	-3%
328	Lorraine	5,999	7,007	17%	260	206	-21%	287	308	7%
329	Mill Creek Valley	5,615	6,533	16%	216	145	-33%	332	409	23%
330	Mission Valley	5,762	6,649	15%	239	477	99%	233	404	74%
331	Kingman - Norwich	5,373	6,413	19%	324	452	40%	206	229	11%
332	Cunningham	7,727	9,882	28%	270	392	45%	301	318	6%
333	Concordia	6,783	10,387	53%	806	972	21%	297	395	33%
334	Southern Cloud	6,790	6,673	-2%	2	69	2712%	115	188	64%
335	North Jackson	5,379	6,657	24%	33	303	808%	292	88	-70%
336	Holton	7,826	10,983	40%	385	486	26%	289	413	43%
337	Royal Valley	5,655	6,520	15%	413	358	-13%	325	364	12%
338	Valley Falls	6,165	6,759	10%	122	232	91%	203	248	22%
339	Jefferson County North	5,459	7,293	34%	148	285	92%	271	223	-18%
340	Jefferson West	5,303	6,594	24%	193	339	76%	275	311	13%
341	Oskaloosa Public Schools	5,901	7,381	25%	178	130	-27%	382	114	-70%
342	McLouth	5,192	6,884	33%	235	330	40%	204	234	15%
343	Perry Public Schools	5,512	6,892	25%	191	266	39%	338	301	-11%
344	Pleasanton	5,463	6,851	25%	261	195	-25%	167	114	-32%
345	Seaman	4,481	5,444	21%	349	451	29%	425	465	9%
346	Jayhawk	6,164	7,369	20%	505	442	-12%	29	61	113%
347	Kinsley-Offerle	6,401	8,206	28%	318	299	-6%	55	280	408%
348	Baldwin City	4,299	5,586	30%	279	304	9%	274	418	53%
349	Stafford	6,237	8,798	41%	722	682	-6%	298	492	65%
350	St John-Hudson	5,643	7,634	35%	288	67	-77%	398	395	-1%
351	Macksville	5,817	6,752	16%	145	173	19%	256	239	-7%
352	Goodland	5,311	6,567	24%	239	252	5%	254	261	3%
353	Wellington	5,442	6,492	19%	233	225	-3%	445	496	12%
354	Claflin	5,720	7,251	27%	293	361	23%	396	437	10%
355	Ellinwood Public Schools	5,478	7,585	38%	36	98	173%	69	195	181%
356	Conway Springs	4,896	5,992	22%	251	285	14%	268	325	21%
357	Belle Plaine	6,667	7,939	19%	115	335	192%	13	17	26%
358	Oxford	5,885	7,542	28%	235	485	106%	201	556	176%
359	Argonia Public Schools	6,477	8,428	30%	191	258	35%	190	244	28%
360	Caldwell	6,338	9,181	45%	505	217	-57%	163	153	-7%
361	Anthony-Harper	5,508	6,797	23%	285	337	18%	269	388	44%
362	Prairie View	5,223	6,410	23%	312	370	19%	263	300	14%
363	Holcomb	5,229	6,809	30%	98	72	-26%	74	111	50%
364	Marysville	6,651	10,813	63%	411	518	26%	151	498	230%
365	Garnett	5,155	6,499	26%	347	173	-50%	238	263	10%
366	Woodson	5,505	7,105	29%	370	486	31%	238	301	26%
367	Osawatomie	5,199	6,966	34%	229	293	28%	367	282	-23%
368	Paola	8,782	11,346	29%	346	531	54%	315	307	-2%
369	Burrton	6,315	7,788	23%	204	214	5%	287	594	107%
371	Montezuma	6,600	7,337	11%	202	234	16%	320	327	2%
372	Silver Lake	4,992	6,217	25%	616	725	18%	366	511	40%
373	Newton	5,057	7,449	47%	591	825	40%	394	545	38%
374	Sublette	5,646	7,610	35%	211	226	7%	285	357	25%
375	Circle	4,520	5,202	15%	358	370	3%	542	446	-18%
376	Sterling	5,887	7,565	28%	241	304	26%	216	233	8%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
377	Atchison Co Comm Schools	5,177	6,676	29%	257	186	-28%	185	305	65%
378	Riley County	5,026	6,349	26%	230	265	15%	562	754	34%
379	Clay Center	5,954	7,825	31%	637	861	35%	275	320	16%
380	Vermillion	5,855	6,615	13%	291	465	60%	96	240	149%
381	Spearville	5,059	6,510	29%	238	217	-9%	29	92	220%
382	Pratt	5,195	6,859	32%	293	245	-16%	312	663	112%
383	Manhattan-Ogden	5,419	6,416	18%	549	626	14%	502	499	-1%
384	Blue Valley	6,184	7,952	29%	167	282	69%	281	333	19%
385	Andover	4,110	5,267	28%	236	241	2%	171	201	17%
386	Madison-Virgil	6,259	7,871	26%	431	517	20%	239	320	34%
387	Altoona-Midway	6,886	8,920	30%	500	414	-17%	260	251	-3%
388	Ellis	5,474	7,606	39%	209	408	96%	284	496	74%
389	Eureka	5,997	6,528	9%	362	537	48%	251	339	35%
390	Hamilton	7,660	10,213	33%	12	0	-100%	319	399	25%
392	Osborne County	5,616	7,862	40%	164	279	70%	208	204	-2%
393	Solomon	5,473	7,029	28%	282	278	-2%	294	205	-30%
394	Rose Hill Public Schools	4,098	5,160	26%	267	335	26%	594	385	-35%
395	LaCrosse	6,201	7,316	18%	220	186	-16%	213	210	-1%
396	Douglass Public Schools	4,943	6,319	28%	275	304	11%	218	364	67%
397	Centre	6,755	7,592	12%	281	284	1%	433	480	11%
398	Peabody-Burns	5,609	7,637	36%	244	387	58%	183	379	107%
399	Paradise	7,901	9,705	23%	623	731	17%	193	195	1%
400	Smoky Valley	4,675	6,432	38%	160	223	39%	403	754	87%
401	Chase-Raymond	8,411	12,055	43%	73	574	682%	490	533	9%
402	Augusta	4,203	5,389	28%	245	308	25%	323	236	-27%
403	Otis-Bison	6,329	8,746	38%	262	336	28%	331	357	8%
404	Riverton	5,249	7,608	45%	625	408	-35%	292	216	-26%
405	Lyons	7,408	11,094	50%	736	878	19%	370	509	38%
406	Wathena	5,592	6,302	13%	149	156	4%	161	595	270%
407	Russell County	5,115	6,377	25%	612	326	-47%	532	170	-68%
408	Marion-Florence	5,419	6,653	23%	132	195	48%	286	374	31%
409	Atchison Public Schools	6,041	5,978	-1%	500	547	9%	170	260	53%
410	Durham-Hillsboro-Lehigh	5,612	7,210	28%	374	496	33%	436	554	27%
411	Goessel	6,194	7,993	29%	15	39	160%	149	142	-5%
412	Hoxie Community Schools	5,507	6,907	25%	247	319	29%	236	261	11%
413	Chanute Public Schools	5,090	6,475	27%	355	241	-32%	415	360	-13%
415	Hiawatha	6,069	7,002	15%	334	407	22%	322	360	12%
416	Louisburg	4,711	5,152	9%	178	156	-12%	246	158	-36%
417	Morris County	5,957	7,192	21%	235	309	31%	192	304	58%
418	McPherson	5,327	7,916	49%	996	1,007	1%	270	452	67%
419	Canton-Galva	6,176	7,134	16%	151	260	72%	264	455	72%
420	Osage City	4,521	6,165	36%	184	223	21%	298	320	7%
421	Lyndon	5,588	6,659	19%	203	210	3%	167	207	24%
422	Greensburg	5,442	9,984	83%	165	282	71%	470	389	-17%
423	Moundridge	6,313	7,210	14%	273	268	-2%	524	518	-1%
424	Mullinville	6,728	7,353	9%	53	149	182%	286	317	11%
425	Highland	6,475	8,211	27%	250	351	41%	336	413	23%
426	Pike Valley	6,614	7,511	14%	357	430	20%	235	254	8%
427	Republic County	6,124	closed		266	closed		288	closed	
428	Great Bend	5,372	7,816	45%	394	466	18%	183	184	1%
429	Troy Public Schools	5,283	8,581	62%	121	22	-82%	383	64	-83%
430	South Brown County	5,568	7,813	40%	372	536	44%	397	316	-21%
431	Hoisington	6,010	6,637	10%	147	225	52%	490	550	12%
432	Victoria	6,491	7,280	12%	479	498	4%	310	315	2%
433	Midway Schools	6,181	8,609	39%	268	39	-85%	86	40	-54%
434	Santa Fe Trail	5,374	6,628	23%	315	432	37%	269	363	35%
435	Abilene	5,176	5,629	9%	290	284	-2%	290	266	-8%
436	Caney Valley	5,000	6,041	21%	247	177	-28%	177	219	24%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
437	Auburn Washburn	4,384	5,393	23%	430	518	20%	222	242	9%
438	Skyline Schools	6,279	7,812	24%	206	265	29%	234	291	24%
439	Sedgwick Public Schools	4,662	5,642	21%	164	165	1%	365	350	-4%
440	Halstead	4,817	5,610	16%	109	272	149%	451	582	29%
441	Sabetha	5,139	6,024	17%	209	440	110%	324	378	17%
442	Nemaha Valley Schools	7,424	9,288	25%	321	428	33%	356	229	-36%
443	Dodge City	5,548	6,700	21%	286	523	83%	377	409	8%
444	Little River	6,050	6,615	9%	360	228	-37%	350	286	-18%
445	Coffeyville	5,305	6,419	21%	433	547	26%	107	206	92%
446	Independence	4,863	5,776	19%	244	310	27%	123	191	55%
447	Cherryvale	5,988	6,197	3%	142	134	-5%	192	191	-1%
448	Inman	5,729	7,691	34%	327	87	-74%	160	130	-19%
449	Easton	5,358	6,543	22%	95	228	141%	155	222	44%
450	Shawnee Heights	4,342	5,590	29%	449	523	17%	297	373	26%
451	B & B	5,403	7,235	34%	246	155	-37%	306	261	-15%
452	Stanton County	6,004	6,883	15%	198	229	16%	37	33	-11%
453	Leavenworth	5,844	8,502	45%	1,103	1,431	30%	175	231	32%
454	Burlingame Public School	5,287	6,680	26%	273	211	-23%	274	310	13%
455	Hillcrest Rural Schools	7,108	closed		394	closed		415	closed	
456	Marais Des Cygnes Valley	5,799	7,015	21%	79	89	12%	33	107	228%
457	Garden City	4,757	5,934	25%	565	697	23%	506	763	51%
458	Basehor-Linwood	3,362	4,800	43%	197	273	39%	246	314	27%
459	Bucklin	6,277	8,175	30%	230	222	-4%	131	284	117%
460	Hesston	4,764	5,749	21%	276	295	7%	788	790	0%
461	Neodesha	5,823	6,377	10%	262	397	52%	208	516	148%
462	Central	5,894	6,908	17%	163	219	35%	262	409	56%
463	Udall	5,602	6,637	18%	31	12	-61%	112	89	-21%
464	Tonganoxie	4,671	5,251	12%	251	222	-11%	238	215	-10%
465	Winfield	6,514	8,596	32%	1,046	1,335	28%	307	403	31%
466	Scott County	5,540	6,742	22%	255	212	-17%	349	381	9%
467	Leoti	5,304	7,093	34%	286	417	46%	224	422	88%
468	Healy Public Schools	7,744	11,063	43%	232	143	-38%	55	35	-35%
469	Lansing	3,824	4,883	28%	476	431	-9%	288	479	66%
470	Arkansas City	4,665	6,523	40%	369	332	-10%	393	494	26%
471	Dexter	5,462	7,415	36%	39	86	122%	15	39	157%
473	Chapman	5,253	6,121	17%	261	279	7%	269	307	14%
474	Haviland	8,387	10,648	27%	118	414	252%	378	466	23%
475	Geary County Schools	5,039	5,615	11%	675	753	12%	593	588	-1%
476	Copeland	7,627	9,211	21%	196	142	-27%	586	305	-48%
477	Ingalls	5,798	7,439	28%	197	224	14%	208	314	51%
479	Crest	5,738	7,757	35%	289	333	15%	286	383	34%
480	Liberal	5,072	5,883	16%	213	237	11%	201	192	-5%
481	Rural Vista	5,071	6,802	34%	291	279	-4%	397	379	-5%
482	Dighton	6,245	8,138	30%	235	276	18%	328	451	38%
483	Kismet-Plains	5,894	7,488	27%	208	238	15%	29	172	489%
484	Fredonia	5,092	6,230	22%	295	307	4%	341	460	35%
486	Elwood	6,285	7,370	17%	315	162	-48%	42	107	157%
487	Herington	5,368	6,536	22%	354	313	-12%	408	570	40%
488	Axtell	5,664	6,610	17%	230	195	-15%	170	381	124%
489	Hays	5,989	8,925	49%	713	851	19%	226	293	30%
490	El Dorado	8,364	10,990	31%	1,530	1,729	13%	363	397	9%
491	Eudora	5,084	6,219	22%	191	368	93%	385	424	10%
492	Flinthills	5,928	8,274	40%	249	499	101%	209	266	27%
493	Columbus	5,242	6,287	20%	461	573	24%	247	187	-24%
494	Syracuse	5,511	6,907	25%	279	310	11%	200	142	-29%
495	Ft Larned	6,157	9,616	56%	761	911	20%	477	709	49%
496	Pawnee Heights	7,384	10,415	41%	68	129	89%	157	242	54%
497	Lawrence	4,842	5,859	21%	651	559	-14%	470	458	-3%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Instruction			Student Support			Staff Support		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
498	Valley Heights	6,943	8,245	19%	526	618	17%	318	396	24%
499	Galena	5,877	8,202	40%	200	242	21%	320	390	22%
500	Kansas City	5,133	8,238	60%	386	708	83%	597	948	59%
501	Topeka Public Schools	5,762	7,155	24%	631	772	22%	486	476	-2%
502	Lewis	7,742	8,530	10%	302	279	-8%	36	134	276%
503	Parsons	5,369	7,126	33%	218	272	25%	483	384	-20%
504	Oswego	5,288	7,012	33%	342	337	-1%	311	288	-7%
505	Chetopa-St. Paul	7,281	8,260	13%	194	172	-11%	206	459	123%
506	Labette County	4,983	6,368	28%	111	136	23%	199	242	22%
507	Satanta	6,331	8,378	32%	277	490	76%	237	386	63%
508	Baxter Springs	4,866	6,595	36%	261	256	-2%	362	451	24%
509	South Haven	6,096	7,887	29%	293	780	167%	234	235	0%
511	Attica	6,887	8,075	17%	37	206	452%	243	253	4%
512	Shawnee Mission Pub Sch	4,890	6,318	29%	414	570	38%	271	365	35%
	Highest	**19,303**	**13,401**	**-31%**	**1,530**	**1,799**	**18%**	**788**	**1,103**	**40%**
	Median	**5,699**	**7,029**	**23%**	**251**	**287**	**14%**	**271**	**316**	**16%**
	Average	**5,177**	**6,620**	**28%**	**443**	**540**	**22%**	**352**	**471**	**34%**
	Lowest	**3,362**	**4,770**	**42%**	**2**	**0**	**-100%**	**8**	**17**	**122%**

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
101	Erie-Galesburg	277	365	32%	483	840	74%	25	296	1099%
102	Cimarron-Ensign	308	488	58%	391	493	26%	327	338	3%
103	Cheylin	1,268	1,895	49%	299	574	92%	0	0	
104	White Rock	609	closed		699	closed		7	closed	
105	Rawlins County	495	392	-21%	620	659	6%	112	100	-10%
106	Western Plains	995	1,191	20%	529	733	39%	223	180	-19%
107	Rock Hills		640	new		1,166	new		0	
108	Washington Co. Schools		423	new		635	new		155	new
109	Republic County		496	new		781	new		0	
110	Thunder Ridge		1,323	new		829	new		14	new
200	Greeley County Schools	483	625	29%	527	773	47%	9	18	111%
202	Turner-Kansas City	318	452	42%	451	622	38%	179	289	62%
203	Piper-Kansas City	306	352	15%	484	641	32%	74	35	-53%
204	Bonner Springs	184	579	214%	580	748	29%	9	19	114%
205	Bluestem	700	838	20%	687	805	17%	3	0	-100%
206	Remington-Whitewater	518	361	-30%	396	627	58%	34	65	88%
207	Ft Leavenworth	430	328	-24%	350	366	5%	288	281	-2%
208	Wakeeney	531	522	-2%	542	608	12%	0	187	new
209	Moscow Public Schools	1,202	824	-31%	990	748	-25%	21	67	214%
210	Hugoton Public Schools	279	358	28%	393	669	70%	102	99	-2%
211	Norton Community Schools	257	240	-7%	537	636	18%	348	455	31%
212	Northern Valley	897	1,003	12%	811	838	3%	0	0	
213	West Solomon Valley Sch	1,299	1,832	41%	268	392	46%	0	0	
214	Ulysses	507	367	-28%	453	550	22%	1	131	10544%
215	Lakin	524	617	18%	659	758	15%	1	0	-90%
216	Deerfield	683	814	19%	509	781	53%	123	45	-64%
217	Rolla	1,019	987	-3%	714	780	9%	229	234	2%
218	Elkhart	448	458	2%	543	682	26%	10	40	298%
219	Minneola	322	513	59%	657	779	18%	326	190	-42%
220	Ashland	529	838	58%	754	867	15%	7	45	560%
221	North Central	1,113	closed		954	closed		0	closed	
222	Washington Schools	558	closed		631	closed		19	closed	
223	Barnes	573	522	-9%	458	622	36%	118	141	20%
224	Clifton-Clyde	413	332	-20%	585	700	20%	11	106	895%
225	Fowler	566	518	-8%	635	846	33%	221	236	7%
226	Meade	457	519	14%	477	537	12%	53	107	103%
227	Jetmore	262	626	139%	472	513	9%	0	1	new
228	Hanston	1,249	1,850	48%	1,016	1,325	30%	43	10	-77%
229	Blue Valley	100	107	7%	451	473	5%	378	374	-1%
230	Spring Hill	110	144	30%	352	529	50%	266	411	54%
231	Gardner Edgerton	549	485	-12%	430	553	29%	53	269	405%
232	De Soto	340	361	6%	421	450	7%	316	321	2%
233	Olathe	64	59	-8%	431	524	22%	330	333	1%
234	Fort Scott	250	221	-12%	378	469	24%	74	198	168%
235	Uniontown	455	574	26%	570	632	11%	0	98	new
237	Smith Center	592	441	-25%	658	519	-21%	0	154	new
238	West Smith County	1,215	closed		542	closed		0	closed	
239	North Ottawa County	411	440	7%	511	655	28%	20	27	35%
240	Twin Valley	366	392	7%	702	754	7%	20	12	-39%
241	Wallace County Schools	681	989	45%	1,000	1,194	19%	0	47	new
242	Weskan	1,241	1,606	29%	99	126	27%	84	10	-88%
243	Lebo-Waverly	325	389	20%	560	678	21%	165	130	-21%
244	Burlington	466	480	3%	559	681	22%	85	108	27%
245	LeRoy-Gridley	535	426	-20%	600	721	20%	0	0	
246	Northeast	504	662	31%	474	882	86%	0	0	new
247	Cherokee	391	422	8%	728	907	24%	14	0	-100%
248	Girard	149	174	17%	469	547	17%	117	149	27%
249	Frontenac Public Schools	301	367	22%	408	467	14%	109	131	20%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
250	Pittsburg	188	332	77%	444	505	14%	85	140	64%
251	North Lyon County	475	436	-8%	639	741	16%	6	154	2525%
252	Southern Lyon County	383	298	-22%	515	606	18%	17	140	714%
253	Emporia	276	404	46%	470	506	8%	207	87	-58%
254	Barber County North	368	479	30%	525	707	35%	30	32	6%
255	South Barber	568	643	13%	896	1,258	40%	5	162	3136%
256	Marmaton Valley	468	524	12%	492	632	29%	90	64	-29%
257	Iola	320	222	-30%	561	713	27%	5	208	4192%
258	Humboldt	584	682	17%	873	646	-26%	8	7	-12%
259	Wichita	135	151	12%	554	698	26%	403	589	46%
260	Derby	135	141	4%	375	465	24%	252	160	-36%
261	Haysville	239	232	-3%	422	533	26%	278	269	-3%
262	Valley Center Pub Sch	272	321	18%	467	541	16%	58	126	118%
263	Mulvane	649	660	2%	475	492	4%	0	210	new
264	Clearwater	264	261	-1%	542	593	9%	165	145	-12%
265	Goddard	199	191	-4%	403	478	19%	265	311	18%
266	Maize	309	342	10%	317	364	15%	14	17	20%
267	Renwick	241	188	-22%	470	524	11%	95	152	61%
268	Cheney	588	270	-54%	600	629	5%	12	166	1342%
269	Palco	787	1,043	33%	1,124	1,134	1%	0	0	
270	Plainville	881	578	-34%	638	705	11%	224	56	-75%
271	Stockton	549	836	52%	590	720	22%	0	0	
272	Waconda	827	783	-5%	799	856	7%	0	0	
273	Beloit	529	480	-9%	558	655	17%	0	134	new
274	Oakley	843	595	-29%	486	525	8%	0	20	new
275	Triplains	1,582	1,599	1%	465	398	-14%	0	30	new
278	Mankato	459	closed		877	closed		0	closed	
279	Jewell	483	487	1%	340	565	67%	0	0	
281	Graham County	452	369	-18%	623	642	3%	0	179	new
282	West Elk	584	616	6%	850	1,168	37%	2	7	279%
283	Elk Valley	674	868	29%	567	667	18%	0	0	
284	Chase County	300	376	25%	502	524	4%	117	109	-7%
285	Cedar Vale	1,566	1,448	-8%	392	772	97%	236	389	64%
286	Chautauqua Co Community	306	251	-18%	389	599	54%	93	116	25%
287	West Franklin	231	237	3%	506	607	20%	108	252	134%
288	Central Heights	460	539	17%	508	621	22%	0	0	-100%
289	Wellsville	233	200	-14%	545	630	16%	52	122	133%
290	Ottawa	360	457	27%	464	544	17%	1	20	2625%
291	Grinnell Public Schools	866	1,059	22%	358	486	36%	66	303	362%
292	Wheatland	751	829	10%	718	693	-4%	0	144	new
293	Quinter Public Schools	655	569	-13%	610	839	38%	3	0	-100%
294	Oberlin	269	348	29%	554	669	21%	247	307	24%
295	Prairie Heights	4,148	closed		844	closed		0	closed	
297	St Francis Comm Sch	213	480	126%	510	370	-27%	0	0	-100%
298	Lincoln	538	631	17%	650	733	13%	0	43	new
299	Sylvan Grove	588	719	22%	859	1,118	30%	0	0	
300	Comanche County	495	482	-3%	769	477	-38%	0	215	new
303	Ness City	874	611	-30%	508	583	15%	29	241	739%
305	Salina	230	247	7%	367	397	8%	416	492	18%
306	Southeast Of Saline	378	453	20%	380	434	14%	42	48	15%
307	Ell-Saline	551	311	-44%	590	594	1%	24	399	1583%
308	Hutchinson Public Schools	167	231	38%	405	530	31%	407	331	-19%
309	Nickerson	475	481	1%	494	668	35%	237	285	21%
310	Fairfield	755	1,075	42%	818	855	5%	72	7	-90%
311	Pretty Prairie	567	313	-45%	484	763	58%	0	123	new
312	Haven Public Schools	192	191	-1%	623	802	29%	82	116	41%
313	Buhler	351	233	-34%	483	550	14%	1	338	26229%
314	Brewster	785	804	2%	605	831	37%	244	356	46%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
315	Colby Public Schools	332	268	-19%	366	523	43%	224	179	-20%
316	Golden Plains	597	516	-14%	633	630	0%	251	438	74%
320	Wamego	535	385	-28%	484	530	10%	67	225	235%
321	Kaw Valley	227	345	52%	567	573	1%	0	0	
322	Onaga-Havensville-Wheaton	550	406	-26%	613	692	13%	185	367	98%
323	Rock Creek	332	315	-5%	575	591	3%	3	16	478%
324	Eastern Heights	1,186	closed		532	closed		0	closed	
325	Phillipsburg	440	372	-15%	639	751	18%	133	175	31%
326	Logan	827	783	-5%	578	759	31%	0	0	
327	Ellsworth	563	560	-1%	489	709	45%	107	197	84%
328	Lorraine	551	500	-9%	582	600	3%	207	105	-50%
329	Mill Creek Valley	675	432	-36%	692	733	6%	0	113	new
330	Mission Valley	498	407	-18%	641	881	37%	0	144	new
331	Kingman - Norwich	254	249	-2%	407	469	15%	175	289	66%
332	Cunningham	760	798	5%	888	1,057	19%	0	317	new
333	Concordia	247	272	10%	634	754	19%	108	154	43%
334	Southern Cloud	445	383	-14%	934	1,200	28%	0	1	new
335	North Jackson	423	299	-29%	455	531	17%	0	161	193090%
336	Holton	418	387	-7%	497	553	11%	0	91	new
337	Royal Valley	383	309	-19%	639	742	16%	5	61	1130%
338	Valley Falls	601	1,088	81%	526	610	16%	21	29	36%
339	Jefferson County North	714	685	-4%	555	709	28%	4	1	-79%
340	Jefferson West	392	334	-15%	532	632	19%	3	97	3070%
341	Oskaloosa Public Schools	524	469	-11%	655	693	6%	0	0	
342	McLouth	663	347	-48%	583	616	6%	0	327	new
343	Perry Public Schools	366	397	9%	553	597	8%	4	0	-100%
344	Pleasanton	554	676	22%	843	1,112	32%	0	0	
345	Seaman	195	239	23%	477	546	14%	39	48	24%
346	Jayhawk	421	475	13%	721	885	23%	49	66	33%
347	Kinsley-Offerle	540	653	21%	747	776	4%	30	8	-75%
348	Baldwin City	265	159	-40%	901	869	-4%	192	145	-24%
349	Stafford	425	537	26%	626	839	34%	771	1,039	35%
350	St John-Hudson	404	382	-5%	586	610	4%	216	282	30%
351	Macksville	802	793	-1%	662	624	-6%	170	8	-95%
352	Goodland	274	242	-12%	558	618	11%	55	102	87%
353	Wellington	155	160	4%	439	364	-17%	97	160	66%
354	Claflin	654	631	-4%	653	749	15%	3	27	701%
355	Ellinwood Public Schools	491	630	28%	605	693	15%	483	414	-14%
356	Conway Springs	328	261	-20%	698	743	6%	27	250	812%
357	Belle Plaine	316	380	20%	554	648	17%	0	0	
358	Oxford	528	512	-3%	691	723	5%	0	234	new
359	Argonia Public Schools	859	770	-10%	850	892	5%	196	223	14%
360	Caldwell	722	924	28%	763	894	17%	0	0	
361	Anthony-Harper	727	450	-38%	485	592	22%	5	359	6809%
362	Prairie View	336	358	6%	649	628	-3%	0	105	new
363	Holcomb	551	671	22%	524	624	19%	51	64	24%
364	Marysville	333	299	-10%	579	817	41%	193	104	-46%
365	Garnett	166	233	40%	581	663	14%	169	95	-44%
366	Woodson	426	407	-5%	442	618	40%	0	194	new
367	Osawatomie	529	773	46%	558	674	21%	78	100	28%
368	Paola	347	491	41%	409	484	18%	121	183	51%
369	Burrton	811	664	-18%	571	524	-8%	0	209	new
371	Montezuma	764	924	21%	738	908	23%	49	8	-85%
372	Silver Lake	468	512	9%	461	541	17%	113	77	-32%
373	Newton	246	283	15%	513	590	15%	144	163	13%
374	Sublette	846	557	-34%	584	489	-16%	0	0	new
375	Circle	259	256	-1%	494	477	-3%	2	5	221%
376	Sterling	396	377	-5%	510	488	-4%	715	106	-85%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
377	Atchison Co Comm Schools	297	347	17%	475	707	49%	99	141	43%
378	Riley County	535	565	6%	588	807	37%	29	43	48%
379	Clay Center	616	477	-23%	499	628	26%	73	108	48%
380	Vermillion	517	442	-15%	546	448	-18%	52	82	58%
381	Spearville	539	711	32%	564	649	15%	0	0	
382	Pratt	294	270	-8%	538	703	31%	256	72	-72%
383	Manhattan-Ogden	161	153	-5%	480	592	23%	271	324	19%
384	Blue Valley	717	1,232	72%	700	825	18%	84	0	-100%
385	Andover	380	369	-3%	426	501	18%	53	215	309%
386	Madison-Virgil	564	635	12%	684	746	9%	0	29	new
387	Altoona-Midway	851	788	-7%	772	926	20%	0	0	
388	Ellis	871	637	-27%	575	619	8%	0	93	new
389	Eureka	209	654	213%	625	666	7%	13	118	791%
390	Hamilton	913	1,343	47%	793	1,218	54%	0	0	
392	Osborne County	484	650	34%	587	310	-47%	0	0	new
393	Solomon	701	595	-15%	486	528	9%	0	11	new
394	Rose Hill Public Schools	171	133	-22%	367	472	28%	149	182	22%
395	LaCrosse	641	668	4%	467	532	14%	0	0	
396	Douglass Public Schools	231	239	3%	534	708	32%	103	236	129%
397	Centre	397	405	2%	345	735	113%	168	206	22%
398	Peabody-Burns	408	534	31%	592	889	50%	130	142	9%
399	Paradise	717	862	20%	1,078	1,121	4%	340	146	-57%
400	Smoky Valley	219	267	22%	678	679	0%	110	143	30%
401	Chase-Raymond	1,283	842	-34%	911	1,147	26%	0	503	new
402	Augusta	273	313	15%	443	490	11%	183	226	23%
403	Otis-Bison	1,044	1,018	-2%	755	1,005	33%	0	129	new
404	Riverton	298	583	95%	515	730	42%	0	0	
405	Lyons	503	558	11%	565	682	21%	114	116	2%
406	Wathena	293	310	6%	706	767	9%	79	92	17%
407	Russell County	355	732	106%	582	781	34%	0	0	
408	Marion-Florence	387	253	-34%	509	611	20%	0	118	new
409	Atchison Public Schools	581	371	-36%	657	768	17%	77	98	26%
410	Durham-Hillsboro-Lehigh	347	509	47%	583	723	24%	104	136	31%
411	Goessel	487	682	40%	598	803	34%	5	172	3337%
412	Hoxie Community Schools	915	874	-4%	803	663	-17%	106	93	-12%
413	Chanute Public Schools	237	289	22%	459	572	25%	0	26	new
415	Hiawatha	282	329	16%	592	648	9%	136	218	60%
416	Louisburg	283	395	40%	428	489	14%	1	82	5481%
417	Morris County	399	304	-24%	626	697	11%	0	62	new
418	McPherson	392	399	2%	416	529	27%	58	56	-3%
419	Canton-Galva	584	456	-22%	745	921	24%	148	184	24%
420	Osage City	261	229	-12%	480	546	14%	105	168	60%
421	Lyndon	625	607	-3%	454	460	1%	0	0	
422	Greensburg	644	845	31%	710	1,188	67%	0	365	new
423	Moundridge	530	389	-27%	657	581	-12%	3	276	9937%
424	Mullinville	1,171	835	-29%	594	1,549	161%	0	279	new
425	Highland	687	459	-33%	873	994	14%	0	0	
426	Pike Valley	495	475	-4%	670	738	10%	2	6	150%
427	Republic County	386	closed		685	closed		1	closed	
428	Great Bend	397	479	21%	419	503	20%	17	20	16%
429	Troy Public Schools	705	541	-23%	437	276	-37%	257	0	-100%
430	South Brown County	408	580	42%	560	836	49%	0	0	
431	Hoisington	389	472	22%	695	585	-16%	0	2	new
432	Victoria	591	611	4%	755	886	17%	0	0	
433	Midway Schools	500	578	15%	528	625	18%	0	0	
434	Santa Fe Trail	416	366	-12%	676	848	25%	5	143	2718%
435	Abilene	225	214	-5%	474	460	-3%	72	70	-4%
436	Caney Valley	344	387	13%	389	456	17%	216	188	-13%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
437	Auburn Washburn	238	259	9%	409	462	13%	218	304	40%
438	Skyline Schools	528	533	1%	449	581	29%	5	128	2418%
439	Sedgwick Public Schools	423	395	-7%	426	451	6%	0	56	new
440	Halstead	301	295	-2%	622	717	15%	288	151	-47%
441	Sabetha	477	635	33%	575	665	16%	0	0	new
442	Nemaha Valley Schools	609	818	34%	463	607	31%	8	131	1531%
443	Dodge City	325	273	-16%	487	603	24%	61	318	425%
444	Little River	585	905	55%	810	893	10%	10	0	-100%
445	Coffeyville	338	274	-19%	464	518	12%	127	144	14%
446	Independence	354	404	14%	461	555	21%	88	96	9%
447	Cherryvale	495	300	-39%	480	581	21%	0	59	new
448	Inman	451	484	7%	397	487	23%	42	147	249%
449	Easton	428	353	-18%	717	750	5%	19	224	1084%
450	Shawnee Heights	185	259	40%	444	441	-1%	101	104	3%
451	B & B	736	838	14%	462	109	-76%	0	222	new
452	Stanton County	537	761	42%	872	1,226	41%	0	0	
453	Leavenworth	439	642	46%	502	702	40%	126	188	50%
454	Burlingame Public School	534	460	-14%	597	597	0%	0	154	new
455	Hillcrest Rural Schools	1,522	closed		1,038	closed		381	closed	
456	Marais Des Cygnes Valley	657	531	-19%	566	779	38%	0	0	
457	Garden City	240	201	-16%	429	576	34%	263	369	40%
458	Basehor-Linwood	339	149	-56%	602	576	-4%	327	231	-29%
459	Bucklin	871	675	-23%	510	672	32%	0	56	new
460	Hesston	356	366	3%	565	592	5%	76	84	11%
461	Neodesha	348	302	-13%	695	745	7%	202	117	-42%
462	Central	341	162	-52%	654	674	3%	33	296	798%
463	Udall	742	1,798	142%	524	587	12%	0	25	9654%
464	Tonganoxie	202	276	37%	437	507	16%	0	210	new
465	Winfield	427	387	-10%	405	571	41%	68	152	125%
466	Scott County	425	319	-25%	476	662	39%	0	0	
467	Leoti	445	639	44%	615	751	22%	20	32	61%
468	Healy Public Schools	1,680	1,907	14%	198	670	238%	741	34	-95%
469	Lansing	241	202	-16%	399	423	6%	0	20	new
470	Arkansas City	230	177	-23%	600	606	1%	12	165	1260%
471	Dexter	1,331	1,589	19%	27	47	73%	225	87	-62%
473	Chapman	281	303	8%	507	601	18%	135	227	68%
474	Haviland	1,291	1,590	23%	755	953	26%	31	71	131%
475	Geary County Schools	216	173	-20%	497	614	24%	354	428	21%
476	Copeland	1,121	1,136	1%	959	633	-34%	421	0	-100%
477	Ingalls	446	456	2%	657	677	3%	135	166	24%
479	Crest	512	516	1%	642	746	16%	0	0	
480	Liberal	293	322	10%	397	451	14%	153	226	47%
481	Rural Vista	466	423	-9%	476	515	8%	0	143	48996%
482	Dighton	1,455	763	-48%	676	996	47%	0	0	
483	Kismet-Plains	238	292	22%	647	691	7%	13	76	487%
484	Fredonia	312	335	7%	641	721	13%	125	117	-6%
486	Elwood	687	578	-16%	595	612	3%	310	297	-4%
487	Herington	401	470	17%	546	647	18%	1	0	-100%
488	Axtell	758	753	-1%	624	823	32%	16	60	271%
489	Hays	344	393	14%	662	816	23%	52	45	-13%
490	El Dorado	305	401	31%	382	525	37%	123	176	43%
491	Eudora	262	247	-6%	564	408	-28%	40	93	131%
492	Flinthills	533	641	20%	623	749	20%	0	0	
493	Columbus	283	345	22%	695	688	-1%	16	328	1988%
494	Syracuse	581	574	-1%	445	519	17%	229	181	-21%
495	Ft Larned	356	375	5%	709	1,063	50%	145	169	17%
496	Pawnee Heights	913	831	-9%	679	1,490	119%	0	1	new
497	Lawrence	180	164	-9%	496	563	14%	307	382	24%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	General Administration			School Administration			Central Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
498	Valley Heights	511	635	24%	614	716	17%	8	15	83%
499	Galena	439	374	-15%	775	878	13%	0	176	new
500	Kansas City	280	256	-9%	542	643	19%	315	333	6%
501	Topeka Public Schools	91	188	107%	568	699	23%	382	642	68%
502	Lewis	952	1,011	6%	278	387	39%	11	151	1261%
503	Parsons	337	360	7%	635	568	-11%	53	127	138%
504	Oswego	561	422	-25%	709	760	7%	0	69	new
505	Chetopa-St. Paul	1,341	590	-56%	333	516	55%	0	82	new
506	Labette County	221	226	2%	422	523	24%	0	60	new
507	Satanta	791	948	20%	545	730	34%	0	0	
508	Baxter Springs	1,206	454	-62%	488	517	6%	0	0	
509	South Haven	771	644	-17%	407	404	-1%	71	18	-75%
511	Attica	1,293	1,114	-14%	659	675	2%	158	51	-67%
512	Shawnee Mission Pub Sch	69	83	20%	384	496	29%	287	345	20%
	Highest	**4,148**	**1,907**	**-54%**	**1,124**	**1,549**	**38%**	**771**	**1,039**	**35%**
	Median	**460**	**457**	**-1%**	**558**	**643**	**15%**	**23**	**106**	**372%**
	Average	**279**	**288**	**3%**	**498**	**590**	**18%**	**202**	**268**	**33%**
	Lowest	**64**	**59**	**-8%**	**27**	**47**	**73%**	**0**	**0**	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
101	Erie-Galesburg	807	1,773	120%	508	969	91%	4	5	26%
102	Cimarron-Ensign	879	860	-2%	440	551	25%	0	0	
103	Cheylin	915	1,277	40%	624	783	26%	0	0	
104	White Rock	1,744	closed		1,046	closed		0	closed	
105	Rawlins County	1,306	1,331	2%	755	720	-5%	0	0	
106	Western Plains	1,426	1,410	-1%	768	1,651	115%	0	0	
107	Rock Hills		2,039	new		1,015	new		0	
108	Washington Co. Schools		1,719	new		1,321	new		0	
109	Republic County		1,365	new		911	new		0	
110	Thunder Ridge		1,971	new		59	new		0	
200	Greeley County Schools	1,314	1,546	18%	823	1,071	30%	0	0	
202	Turner-Kansas City	915	1,272	39%	384	413	8%	1	35	2422%
203	Piper-Kansas City	894	847	-5%	329	404	23%	0	0	
204	Bonner Springs	669	872	30%	256	283	10%	0	38	new
205	Bluestem	559	1,217	118%	999	795	-20%	0	0	
206	Remington-Whitewater	958	1,172	22%	661	821	24%	0	0	
207	Ft Leavenworth	456	829	82%	178	282	59%	0	0	
208	Wakeeney	1,002	1,166	16%	479	545	14%	0	0	
209	Moscow Public Schools	1,156	1,966	70%	317	503	59%	0	0	
210	Hugoton Public Schools	598	314	-48%	703	1,052	50%	0	19	new
211	Norton Community Schools	917	1,074	17%	348	388	11%	0	0	
212	Northern Valley	1,153	1,293	12%	549	572	4%	0	0	
213	West Solomon Valley Sch	1,198	1,603	34%	1,318	1,300	-1%	0	0	
214	Ulysses	754	977	30%	256	313	22%	5	0	-100%
215	Lakin	1,047	1,141	9%	404	505	25%	0	0	
216	Deerfield	1,271	1,421	12%	379	544	44%	0	149	new
217	Rolla	1,765	1,624	-8%	427	702	65%	0	0	
218	Elkhart	775	1,084	40%	436	367	-16%	0	0	
219	Minneola	1,122	2,046	82%	414	538	30%	0	0	
220	Ashland	1,130	1,376	22%	723	602	-17%	0	0	
221	North Central	1,252	closed		1,260	closed		0	closed	
222	Washington Schools	1,354	closed		374	closed		0	closed	
223	Barnes	1,024	1,098	7%	559	676	21%	0	0	
224	Clifton-Clyde	1,268	919	-28%	409	528	29%	0	2	new
225	Fowler	1,414	1,421	0%	570	648	14%	0	0	
226	Meade	1,062	1,147	8%	447	443	-1%	0	0	
227	Jetmore	1,500	2,196	46%	517	628	21%	0	0	
228	Hanston	1,821	2,555	40%	913	1,358	49%	0	1	new
229	Blue Valley	672	761	13%	245	292	19%	1	1	-34%
230	Spring Hill	739	1,249	69%	315	453	44%	0	0	
231	Gardner Edgerton	702	944	34%	428	490	15%	3	0	-100%
232	De Soto	664	884	33%	449	471	5%	0	0	
233	Olathe	617	737	19%	337	374	11%	2	0	-100%
234	Fort Scott	768	877	14%	279	357	28%	0	0	
235	Uniontown	1,278	956	-25%	594	810	36%	0	0	
237	Smith Center	1,063	1,161	9%	498	568	14%	0	0	
238	West Smith County	861	closed		493	closed		0	closed	
239	North Ottawa County	824	963	17%	681	779	14%	0	0	
240	Twin Valley	373	914	145%	901	742	-18%	0	0	
241	Wallace County Schools	1,165	1,388	19%	445	526	18%	0	0	
242	Weskan	1,334	1,364	2%	566	631	11%	0	0	
243	Lebo-Waverly	851	1,049	23%	504	573	14%	0	0	
244	Burlington	1,000	1,269	27%	334	512	53%	0	0	
245	LeRoy-Gridley	897	1,141	27%	896	1,032	15%	0	0	
246	Northeast	904	1,115	23%	676	620	-8%	0	0	
247	Cherokee	1,021	1,299	27%	478	682	43%	0	0	
248	Girard	867	990	14%	491	720	46%	0	0	
249	Frontenac Public Schools	666	778	17%	160	245	53%	0	0	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix "L"

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
250	Pittsburg	887	945	7%	389	464	19%	0	0	
251	North Lyon County	1,013	1,128	11%	520	648	25%	16	20	25%
252	Southern Lyon County	870	994	14%	430	614	43%	0	0	
253	Emporia	890	901	1%	326	394	21%	0	0	
254	Barber County North	1,029	1,290	25%	482	651	35%	0	0	
255	South Barber	1,151	1,640	43%	433	618	43%	0	0	
256	Marmaton Valley	980	1,062	8%	869	858	-1%	0	0	
257	Iola	792	1,132	43%	420	412	-2%	0	0	
258	Humboldt	808	1,106	37%	457	251	-45%	0	0	
259	Wichita	810	1,000	23%	387	471	22%	0	0	
260	Derby	731	856	17%	219	189	-14%	8	15	82%
261	Haysville	718	813	13%	287	429	49%	0	0	
262	Valley Center Pub Sch	580	744	28%	363	471	30%	0	0	
263	Mulvane	695	1,043	50%	181	229	27%	0	0	
264	Clearwater	786	1,026	30%	336	374	11%	0	0	
265	Goddard	826	948	15%	494	573	16%	0	0	
266	Maize	549	655	19%	325	417	28%	0	0	
267	Renwick	873	984	13%	316	419	33%	0	0	
268	Cheney	1,103	1,157	5%	335	449	34%	0	0	
269	Palco	1,775	1,731	-2%	530	672	27%	0	0	
270	Plainville	1,274	1,434	13%	233	392	68%	0	0	
271	Stockton	1,274	1,529	20%	271	442	63%	0	0	
272	Waconda	1,223	1,269	4%	451	474	5%	0	0	
273	Beloit	958	1,096	14%	459	537	17%	0	0	
274	Oakley	900	912	1%	394	436	11%	1	0	-100%
275	Triplains	1,330	1,273	-4%	747	1,224	64%	0	0	
278	Mankato	1,224	closed		613	closed		0	closed	
279	Jewell	1,783	2,330	31%	713	743	4%	0	0	
281	Graham County	1,101	1,052	-4%	610	499	-18%	0	0	
282	West Elk	1,254	1,044	-17%	601	835	39%	0	0	
283	Elk Valley	961	1,229	28%	900	930	3%	0	0	
284	Chase County	939	1,203	28%	702	777	11%	0	0	
285	Cedar Vale	903	1,182	31%	416	415	0%	22	67	210%
286	Chautauqua Co Community	794	1,059	33%	493	579	18%	0	0	
287	West Franklin	1,029	1,150	12%	492	583	18%	0	0	
288	Central Heights	790	1,014	28%	782	931	19%	0	0	
289	Wellsville	1,046	1,169	12%	309	371	20%	0	0	
290	Ottawa	677	951	41%	143	231	62%	0	0	
291	Grinnell Public Schools	1,311	1,788	36%	422	631	50%	0	0	
292	Wheatland	1,004	1,471	47%	572	863	51%	0	0	
293	Quinter Public Schools	783	1,039	33%	748	809	8%	23	25	12%
294	Oberlin	976	1,188	22%	559	903	61%	0	0	
295	Prairie Heights	2,464	closed		1,376	closed		0	closed	
297	St Francis Comm Sch	756	952	26%	439	580	32%	0	0	
298	Lincoln	986	1,222	24%	705	914	30%	0	0	
299	Sylvan Grove	1,206	1,237	3%	685	600	-12%	0	0	
300	Comanche County	1,278	1,530	20%	906	1,257	39%	0	0	
303	Ness City	1,276	1,522	19%	336	481	43%	0	0	
305	Salina	795	1,052	32%	275	336	22%	0	0	
306	Southeast Of Saline	1,365	937	-31%	436	487	12%	0	0	
307	Ell-Saline	1,034	1,186	15%	514	621	21%	0	0	
308	Hutchinson Public Schools	872	1,032	18%	227	182	-20%	5	7	34%
309	Nickerson	876	1,170	34%	419	629	50%	0	0	
310	Fairfield	1,005	1,227	22%	1,053	1,388	32%	0	0	
311	Pretty Prairie	1,147	1,293	13%	563	657	17%	0	0	
312	Haven Public Schools	780	1,012	30%	447	685	53%	0	0	
313	Buhler	697	987	42%	553	543	-2%	0	0	
314	Brewster	1,680	1,749	4%	668	713	7%	0	0	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
315	Colby Public Schools	963	1,149	19%	336	589	75%	0	0	
316	Golden Plains	888	1,327	49%	526	651	24%	0	0	
320	Wamego	817	1,054	29%	415	274	-34%	0	0	
321	Kaw Valley	1,258	1,369	9%	320	413	29%	0	0	-100%
322	Onaga-Havensville-Wheaton	944	1,074	14%	492	550	12%	2	2	13%
323	Rock Creek	1,130	1,122	-1%	342	522	53%	0	0	
324	Eastern Heights	1,019	closed		463	closed		0	closed	
325	Phillipsburg	906	1,151	27%	417	438	5%	0	0	
326	Logan	1,164	1,402	20%	608	667	10%	0	0	
327	Ellsworth	1,350	1,413	5%	404	560	39%	0	0	
328	Lorraine	869	1,078	24%	398	366	-8%	0	0	
329	Mill Creek Valley	923	1,273	38%	595	657	10%	0	0	
330	Mission Valley	1,153	1,243	8%	726	873	20%	0	0	
331	Kingman - Norwich	1,271	1,139	-10%	362	524	45%	0	0	
332	Cunningham	880	1,105	26%	987	1,204	22%	0	1	409%
333	Concordia	1,149	1,353	18%	409	564	38%	0	0	
334	Southern Cloud	1,211	1,240	2%	454	410	-10%	0	0	
335	North Jackson	975	1,017	4%	813	590	-27%	0	0	
336	Holton	779	912	17%	390	409	5%	0	0	
337	Royal Valley	1,587	1,590	0%	673	732	9%	0	0	
338	Valley Falls	535	933	74%	350	433	24%	0	0	
339	Jefferson County North	974	1,552	59%	517	682	32%	0	0	
340	Jefferson West	883	971	10%	291	415	43%	0	0	
341	Oskaloosa Public Schools	1,074	1,239	15%	543	981	81%	0	0	
342	McLouth	1,027	972	-5%	474	687	45%	0	0	
343	Perry Public Schools	738	955	29%	448	566	26%	0	0	
344	Pleasanton	895	1,168	30%	308	396	28%	0	0	
345	Seaman	654	875	34%	427	564	32%	0	0	
346	Jayhawk	976	1,092	12%	533	665	25%	0	0	
347	Kinsley-Offerle	1,112	1,207	9%	513	638	24%	0	0	
348	Baldwin City	793	945	19%	271	347	28%	2	0	-100%
349	Stafford	801	930	16%	455	482	6%	0	0	
350	St John-Hudson	1,081	1,431	32%	346	279	-19%	0	0	
351	Macksville	732	791	8%	927	802	-13%	0	0	
352	Goodland	1,089	1,239	14%	323	362	12%	10	20	99%
353	Wellington	777	897	15%	282	658	133%	2	0	-100%
354	Claflin	1,088	1,329	22%	602	647	8%	0	0	
355	Ellinwood Public Schools	1,066	1,582	49%	211	421	100%	0	0	
356	Conway Springs	1,250	1,440	15%	592	428	-28%	0	0	
357	Belle Plaine	1,191	1,165	-2%	326	244	-25%	0	0	
358	Oxford	993	1,451	46%	396	557	41%	8	17	107%
359	Argonia Public Schools	950	1,258	32%	464	682	47%	0	0	
360	Caldwell	988	1,143	16%	227	361	59%	0	0	
361	Anthony-Harper	962	1,237	29%	542	745	37%	0	0	
362	Prairie View	906	1,391	54%	1,025	1,192	16%	0	0	
363	Holcomb	1,326	1,928	45%	272	402	48%	0	0	
364	Marysville	737	872	18%	431	829	92%	0	0	
365	Garnett	813	988	22%	534	683	28%	0	0	
366	Woodson	1,403	1,348	-4%	616	941	53%	0	0	
367	Osawatomie	881	1,217	38%	378	480	27%	0	3	new
368	Paola	824	949	15%	560	522	-7%	0	0	
369	Burrton	1,325	1,477	11%	399	481	20%	0	0	
371	Montezuma	875	1,058	21%	651	649	0%	0	0	
372	Silver Lake	1,116	1,110	-1%	323	520	61%	84	0	-100%
373	Newton	773	902	17%	155	183	18%	31	41	32%
374	Sublette	1,089	1,275	17%	317	478	51%	0	0	
375	Circle	799	831	4%	369	366	-1%	0	0	
376	Sterling	819	1,229	50%	450	821	83%	0	0	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
377	Atchison Co Comm Schools	984	1,217	24%	553	803	45%	1	1	-37%
378	Riley County	782	978	25%	477	899	88%	0	0	
379	Clay Center	952	972	2%	332	431	30%	0	0	
380	Vermillion	1,198	1,201	0%	687	674	-2%	0	0	
381	Spearville	1,324	1,276	-4%	347	464	34%	0	0	
382	Pratt	1,138	995	-13%	242	393	62%	0	1	146%
383	Manhattan-Ogden	746	822	10%	250	321	28%	0	0	
384	Blue Valley	823	1,575	91%	914	846	-7%	1	0	-100%
385	Andover	690	820	19%	213	258	21%	0	0	
386	Madison-Virgil	1,203	1,224	2%	435	653	50%	0	0	
387	Altoona-Midway	887	1,196	35%	626	1,393	123%	0	0	
388	Ellis	649	1,122	73%	667	487	-27%	0	0	
389	Eureka	806	1,538	91%	1,176	619	-47%	0	0	
390	Hamilton	940	1,100	17%	1,241	774	-38%	0	0	
392	Osborne County	873	1,178	35%	455	606	33%	0	0	
393	Solomon	728	782	7%	454	481	6%	0	0	
394	Rose Hill Public Schools	756	1,017	35%	365	364	0%	4	2	-61%
395	LaCrosse	831	929	12%	561	705	26%	0	0	
396	Douglass Public Schools	1,286	1,491	16%	443	463	5%	4	7	60%
397	Centre	1,231	1,205	-2%	813	1,092	34%	17	14	-18%
398	Peabody-Burns	1,068	1,295	21%	477	549	15%	0	0	
399	Paradise	973	1,828	88%	793	911	15%	0	0	
400	Smoky Valley	821	910	11%	593	615	4%	0	0	
401	Chase-Raymond	1,243	1,917	54%	314	436	39%	0	0	-100%
402	Augusta	581	816	40%	173	246	42%	0	0	
403	Otis-Bison	1,410	1,663	18%	987	1,310	33%	0	0	
404	Riverton	904	1,231	36%	398	539	36%	0	0	
405	Lyons	797	1,175	47%	260	314	21%	0	0	
406	Wathena	913	1,027	12%	232	326	41%	0	0	
407	Russell County	902	1,366	52%	226	283	25%	0	0	
408	Marion-Florence	956	997	4%	438	446	2%	14	11	-26%
409	Atchison Public Schools	1,232	1,001	-19%	306	339	11%	0	0	
410	Durham-Hillsboro-Lehigh	1,089	1,312	20%	499	528	6%	2	5	122%
411	Goessel	1,234	1,533	24%	433	581	34%	0	0	
412	Hoxie Community Schools	1,592	1,227	-23%	634	876	38%	0	0	
413	Chanute Public Schools	651	753	16%	217	224	4%	0	0	
415	Hiawatha	933	1,141	22%	376	407	8%	0	0	
416	Louisburg	1,002	1,025	2%	480	438	-9%	0	0	
417	Morris County	675	825	22%	469	529	13%	0	0	
418	McPherson	772	929	20%	152	202	33%	0	0	
419	Canton-Galva	1,120	1,312	17%	323	408	27%	0	0	
420	Osage City	868	1,044	20%	172	171	-1%	0	0	
421	Lyndon	987	906	-8%	397	297	-25%	0	0	
422	Greensburg	1,220	1,343	10%	188	703	274%	0	0	
423	Moundridge	1,102	1,203	9%	340	343	1%	0	0	
424	Mullinville	2,464	1,347	-45%	1,195	791	-34%	83	52	-37%
425	Highland	1,170	1,594	36%	460	643	40%	0	2	new
426	Pike Valley	889	1,055	19%	642	703	9%	0	0	
427	Republic County	1,121	closed		635	closed		0	closed	
428	Great Bend	745	997	34%	234	349	49%	9	7	-24%
429	Troy Public Schools	1,231	1,372	11%	234	394	68%	141	0	-100%
430	South Brown County	1,478	1,067	-28%	420	499	19%	0	0	
431	Hoisington	1,462	1,176	-20%	310	356	15%	0	0	
432	Victoria	1,099	1,298	18%	353	438	24%	0	0	
433	Midway Schools	1,074	1,315	22%	657	985	50%	0	0	
434	Santa Fe Trail	741	967	31%	446	604	35%	0	0	
435	Abilene	649	706	9%	233	318	37%	0	0	
436	Caney Valley	1,505	1,286	-15%	483	487	1%	0	0	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
437	Auburn Washburn	589	812	38%	310	377	22%	21	41	96%
438	Skyline Schools	987	1,379	40%	589	1,051	78%	0	0	
439	Sedgwick Public Schools	552	588	7%	278	301	8%	0	0	
440	Halstead	955	1,236	29%	444	391	-12%	0	0	
441	Sabetha	744	1,004	35%	437	370	-15%	0	0	
442	Nemaha Valley Schools	993	1,299	31%	452	437	-3%	0	0	
443	Dodge City	969	1,165	20%	217	336	55%	0	0	
444	Little River	825	977	19%	568	631	11%	0	0	
445	Coffeyville	997	1,104	11%	342	401	17%	3	0	-100%
446	Independence	681	773	14%	215	287	34%	0	0	
447	Cherryvale	936	834	-11%	240	307	28%	0	0	
448	Inman	941	1,237	31%	302	379	25%	0	0	
449	Easton	810	965	19%	783	795	2%	41	0	-100%
450	Shawnee Heights	788	929	18%	437	493	13%	0	0	199%
451	B & B	1,051	1,100	5%	677	963	42%	0	0	
452	Stanton County	1,502	1,614	7%	415	495	19%	0	0	
453	Leavenworth	972	1,148	18%	303	334	10%	0	0	
454	Burlingame Public School	1,002	1,062	6%	534	487	-9%	0	0	
455	Hillcrest Rural Schools	1,287	closed		910	closed		0	closed	
456	Marais Des Cygnes Valley	1,480	1,309	-12%	569	374	-34%	0	0	
457	Garden City	705	866	23%	212	258	22%	0	4	new
458	Basehor-Linwood	1,013	929	-8%	518	597	15%	0	0	
459	Bucklin	888	1,166	31%	459	704	53%	4	0	-100%
460	Hesston	1,040	1,072	3%	196	279	42%	0	0	
461	Neodesha	1,006	1,310	30%	226	182	-19%	0	0	
462	Central	1,044	1,572	51%	599	765	28%	0	0	
463	Udall	1,023	1,011	-1%	385	481	25%	0	0	
464	Tonganoxie	594	968	63%	370	491	33%	15	5	-63%
465	Winfield	795	1,002	26%	230	295	28%	43	68	59%
466	Scott County	1,099	1,213	10%	527	468	-11%	0	0	
467	Leoti	1,404	1,752	25%	676	617	-9%	0	0	
468	Healy Public Schools	1,113	2,317	108%	370	679	84%	0	0	
469	Lansing	647	668	3%	241	344	43%	0	0	
470	Arkansas City	772	969	26%	350	435	24%	0	2	new
471	Dexter	782	1,089	39%	323	622	93%	485	579	19%
473	Chapman	1,116	1,503	35%	722	769	6%	0	0	
474	Haviland	1,309	1,704	30%	286	368	29%	0	0	
475	Geary County Schools	852	961	13%	223	249	12%	0	0	-100%
476	Copeland	1,883	1,964	4%	665	809	22%	0	0	
477	Ingalls	1,036	1,223	18%	661	871	32%	0	0	
479	Crest	988	1,481	50%	613	796	30%	0	0	
480	Liberal	873	1,013	16%	251	299	19%	0	1	7947%
481	Rural Vista	1,042	1,268	22%	478	734	54%	0	0	
482	Dighton	1,095	1,750	60%	425	645	52%	0	0	
483	Kismet-Plains	959	1,168	22%	519	626	21%	3	6	101%
484	Fredonia	994	1,123	13%	486	438	-10%	0	0	592%
486	Elwood	1,015	1,095	8%	45	67	50%	0	0	
487	Herington	853	1,002	17%	272	408	50%	0	0	
488	Axtell	1,195	1,307	9%	724	1,011	40%	0	0	
489	Hays	618	702	14%	301	394	31%	0	0	
490	El Dorado	954	1,075	13%	166	212	27%	0	0	
491	Eudora	1,234	990	-20%	320	329	3%	0	0	
492	Flinthills	861	1,301	51%	827	1,231	49%	0	0	
493	Columbus	969	980	1%	632	781	24%	0	0	
494	Syracuse	1,081	1,363	26%	432	505	17%	0	0	
495	Ft Larned	1,541	1,400	-9%	537	713	33%	0	0	
496	Pawnee Heights	1,227	1,508	23%	688	948	38%	33	26	-20%
497	Lawrence	620	744	20%	391	427	9%	0	0	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Operations & Maintenance			Student Transportation			Community Services		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
498	Valley Heights	1,297	1,499	16%	575	508	-12%	0	1	new
499	Galena	1,448	1,356	-6%	190	339	79%	0	0	
500	Kansas City	1,062	1,536	45%	590	718	22%	0	0	
501	Topeka Public Schools	757	915	21%	232	284	22%	0	0	
502	Lewis	1,305	1,791	37%	433	549	27%	0	0	
503	Parsons	640	935	46%	133	168	27%	0	0	
504	Oswego	992	1,058	7%	386	548	42%	0	0	
505	Chetopa-St. Paul	804	851	6%	323	436	35%	0	0	
506	Labette County	1,000	1,413	41%	636	812	28%	0	0	
507	Satanta	1,081	1,294	20%	275	428	56%	0	0	
508	Baxter Springs	947	1,127	19%	214	272	27%	0	0	
509	South Haven	1,186	1,251	5%	405	487	20%	0	0	
511	Attica	1,248	2,062	65%	366	838	129%	23	3	-87%
512	Shawnee Mission Pub Sch	631	790	25%	254	347	37%	0	0	
	Highest	**2,464**	**2,555**	**4%**	**1,376**	**1,651**	**20%**	**485**	**579**	**19%**
	Median	**975**	**1,151**	**18%**	**438**	**528**	**20%**	**0**	**0**	
	Average	**829**	**997**	**20%**	**366**	**438**	**20%**	**2**	**3**	**38%**
	Lowest	**373**	**314**	**-16%**	**45**	**59**	**32%**	**0**	**0**	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
101	Erie-Galesburg	524	759	45%	0	0		212	820	287%
102	Cimarron-Ensign	488	624	28%	0	0		742	836	13%
103	Cheylin	460	532	16%	0	0		742	370	-50%
104	White Rock	552	closed		0	closed		2,057	closed	
105	Rawlins County	653	694	6%	0	0		886	1,475	67%
106	Western Plains	711	782	10%	0	0		536	899	68%
107	Rock Hills		710	new		0			974	new
108	Washington Co. Schools		432	new		0			70	new
109	Republic County		622	new		0			43	new
110	Thunder Ridge		766	new		0			3,877	new
200	Greeley County Schools	621	845	36%	0	0		685	981	43%
202	Turner-Kansas City	372	521	40%	0	4	new	419	1,108	164%
203	Piper-Kansas City	435	454	4%	0	0		304	924	204%
204	Bonner Springs	360	463	29%	0	0		436	612	40%
205	Bluestem	404	528	31%	0	0		371	161	-57%
206	Remington-Whitewater	570	488	-14%	0	0		1,623	1,309	-19%
207	Ft Leavenworth	399	426	7%	0	0		5,133	1,493	-71%
208	Wakeeney	511	637	25%	0	0		2,217	1,392	-37%
209	Moscow Public Schools	522	756	45%	0	0		1,073	2,287	113%
210	Hugoton Public Schools	381	435	14%	0	0		820	756	-8%
211	Norton Community Schools	458	495	8%	0	0		419	523	25%
212	Northern Valley	575	685	19%	0	0		453	321	-29%
213	West Solomon Valley Sch	699	1,092	56%	0	0		449	362	-19%
214	Ulysses	399	552	38%	0	0		528	1,394	164%
215	Lakin	468	558	19%	0	0		1,251	1,219	-3%
216	Deerfield	546	798	46%	0	0		1,423	1,318	-7%
217	Rolla	708	798	13%	0	0		2,349	1,614	-31%
218	Elkhart	348	389	12%	0	0		530	847	60%
219	Minneola	671	931	39%	0	0		239	871	265%
220	Ashland	655	775	18%	0	0		567	1,359	140%
221	North Central	602	closed		0	closed		474	closed	
222	Washington Schools	344	closed		0	closed		369	closed	
223	Barnes	501	648	29%	0	0		566	369	-35%
224	Clifton-Clyde	481	534	11%	0	0		414	329	-20%
225	Fowler	762	911	20%	0	0		326	280	-14%
226	Meade	491	655	33%	0	0		485	639	32%
227	Jetmore	536	615	15%	0	17	new	391	391	0%
228	Hanston	865	1,159	34%	0	0		1,814	8,658	377%
229	Blue Valley	377	422	12%	4	3	-10%	729	1,055	45%
230	Spring Hill	395	513	30%	0	0		208	299	44%
231	Gardner Edgerton	336	428	27%	0	0		386	467	21%
232	De Soto	345	358	4%	0	0		545	85	-84%
233	Olathe	349	408	17%	0	0		568	706	24%
234	Fort Scott	365	487	33%	0	0		92	468	409%
235	Uniontown	502	553	10%	0	0		248	33	-87%
237	Smith Center	547	599	9%	0	0		572	1,009	76%
238	West Smith County	471	closed		0	closed		1,141	closed	
239	North Ottawa County	485	569	17%	0	0		223	245	10%
240	Twin Valley	520	643	24%	0	0		243	791	225%
241	Wallace County Schools	550	735	34%	0	0		490	273	-44%
242	Weskan	559	704	26%	0	0		771	419	-46%
243	Lebo-Waverly	598	656	10%	0	0		13	5	-63%
244	Burlington	480	595	24%	0	0		1,817	968	-47%
245	LeRoy-Gridley	613	790	29%	0	0		801	491	-39%
246	Northeast	626	830	33%	0	0		251	134	-46%
247	Cherokee	503	620	23%	1	0	-100%	104	289	179%
248	Girard	462	542	17%	0	0		314	595	90%
249	Frontenac Public Schools	413	522	26%	0	0		29	479	1553%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
250	Pittsburg	463	533	15%	0	0		318	460	45%
251	North Lyon County	459	508	11%	0	0		451	521	15%
252	Southern Lyon County	555	615	11%	0	0		107	312	190%
253	Emporia	407	531	31%	0	53	new	104	380	266%
254	Barber County North	570	770	35%	0	0		644	404	-37%
255	South Barber	756	818	8%	0	0		492	474	-4%
256	Marmaton Valley	709	795	12%	0	0		204	167	-18%
257	Iola	513	832	62%	0	0		40	407	922%
258	Humboldt	494	518	5%	0	0		184	6	-97%
259	Wichita	367	427	16%	0	1	new	384	490	27%
260	Derby	353	422	20%	0	0		160	460	187%
261	Haysville	394	397	1%	0	0	new	324	476	47%
262	Valley Center Pub Sch	453	551	22%	4	1	-77%	256	449	76%
263	Mulvane	458	442	-3%	0	0		9	314	3415%
264	Clearwater	402	457	14%	0	0		601	634	5%
265	Goddard	390	473	21%	0	0		181	506	180%
266	Maize	304	372	22%	0	0		237	167	-29%
267	Renwick	380	411	8%	0	80	new	252	760	202%
268	Cheney	379	434	14%	0	0		426	316	-26%
269	Palco	722	784	9%	0	0		1,232	798	-35%
270	Plainville	660	736	12%	0	0		319	704	121%
271	Stockton	471	590	25%	28	0	-100%	33	523	1493%
272	Waconda	589	650	10%	0	0		91	0	-100%
273	Beloit	451	522	16%	0	0		848	1,262	49%
274	Oakley	631	633	0%	0	0		283	472	66%
275	Triplains	467	762	63%	0	0		460	2,119	361%
278	Mankato	594	closed		0	closed		1,318	closed	
279	Jewell	645	845	31%	0	0		760	728	-4%
281	Graham County	421	499	19%	0	13	new	993	832	-16%
282	West Elk	646	751	16%	0	0		152	504	231%
283	Elk Valley	616	744	21%	0	0		482	22	-95%
284	Chase County	545	582	7%	0	0		501	389	-22%
285	Cedar Vale	625	777	24%	0	0		621	497	-20%
286	Chautauqua Co Community	519	634	22%	0	0		229	365	59%
287	West Franklin	440	512	17%	0	0		175	272	55%
288	Central Heights	580	594	2%	0	0		345	61	-82%
289	Wellsville	544	596	10%	0	0		356	312	-12%
290	Ottawa	305	394	29%	0	0		31	699	2119%
291	Grinnell Public Schools	488	629	29%	0	0		899	2,749	206%
292	Wheatland	628	771	23%	0	0		516	454	-12%
293	Quinter Public Schools	552	731	32%	0	0		634	643	2%
294	Oberlin	468	565	21%	0	0		899	882	-2%
295	Prairie Heights	1,444	closed		0	closed		230	closed	
297	St Francis Comm Sch	769	886	15%	0	0		1,374	914	-34%
298	Lincoln	449	575	28%	0	0		184	565	206%
299	Sylvan Grove	617	633	3%	0	0		575	510	-11%
300	Comanche County	691	754	9%	0	0		602	39	-94%
303	Ness City	475	521	10%	0	0		370	697	89%
305	Salina	446	558	25%	23	2	-91%	652	436	-33%
306	Southeast Of Saline	445	541	22%	0	0		262	610	133%
307	Ell-Saline	392	506	29%	0	0		270	437	62%
308	Hutchinson Public Schools	369	491	33%	3	8	152%	280	285	2%
309	Nickerson	422	545	29%	108	0	-100%	119	318	168%
310	Fairfield	659	805	22%	0	0		305	1,867	512%
311	Pretty Prairie	579	627	8%	0	0		397	540	36%
312	Haven Public Schools	450	529	17%	0	0		89	415	366%
313	Buhler	470	534	13%	0	0		367	456	24%
314	Brewster	550	702	28%	0	0		914	362	-60%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
315	Colby Public Schools	429	488	14%	0	0		10	36	270%
316	Golden Plains	573	734	28%	0	0		258	911	253%
320	Wamego	438	456	4%	0	0		175	224	28%
321	Kaw Valley	404	519	28%	0	0		1,071	722	-33%
322	Onaga-Havensville-Wheaton	410	463	13%	0	0		192	512	166%
323	Rock Creek	458	501	9%	0	0		11	226	2043%
324	Eastern Heights	730	closed		0	0		393	closed	
325	Phillipsburg	449	527	17%	0	0		457	825	81%
326	Logan	629	798	27%	0	0		985	108	-89%
327	Ellsworth	523	599	15%	0	0		524	576	10%
328	Lorraine	550	472	-14%	0	0		890	826	-7%
329	Mill Creek Valley	397	464	17%	0	6	2805%	495	456	-8%
330	Mission Valley	450	518	15%	0	0		565	290	-49%
331	Kingman - Norwich	359	434	21%	0	0		1	308	21987%
332	Cunningham	559	817	46%	0	0		1,240	1,099	-11%
333	Concordia	507	582	15%	19	0	-100%	229	275	20%
334	Southern Cloud	596	672	13%	0	0		281	245	-13%
335	North Jackson	475	542	14%	15	23	54%	0	229	new
336	Holton	384	405	5%	0	0		345	535	55%
337	Royal Valley	508	575	13%	0	0		355	363	2%
338	Valley Falls	468	537	15%	0	0		502	283	-44%
339	Jefferson County North	455	505	11%	0	0		132	377	185%
340	Jefferson West	450	542	21%	0	0		276	558	102%
341	Oskaloosa Public Schools	540	662	23%	0	0		452	73	-84%
342	McLouth	376	458	22%	0	0		290	1,648	469%
343	Perry Public Schools	450	565	26%	0	0		226	808	258%
344	Pleasanton	495	633	28%	0	0		453	578	28%
345	Seaman	344	406	18%	0	0	new	335	511	53%
346	Jayhawk	590	590	0%	0	0		1,381	2,619	90%
347	Kinsley-Offerle	633	753	19%	0	0		349	685	96%
348	Baldwin City	438	473	8%	0	0		344	625	82%
349	Stafford	572	827	45%	0	0		677	385	-43%
350	St John-Hudson	434	478	10%	81	0	-100%	244	119	-51%
351	Macksville	539	636	18%	0	0		221	494	124%
352	Goodland	323	367	14%	1	0	-100%	349	287	-18%
353	Wellington	345	444	29%	0	0		397	440	11%
354	Claflin	551	641	16%	1	0	-100%	610	856	40%
355	Ellinwood Public Schools	441	531	20%	0	0		214	185	-14%
356	Conway Springs	458	524	14%	0	0		60	529	787%
357	Belle Plaine	356	453	27%	0	0		89	289	224%
358	Oxford	451	587	30%	0	0		76	37	-51%
359	Argonia Public Schools	530	641	21%	0	0		454	1,538	239%
360	Caldwell	391	514	31%	0	0		315	331	5%
361	Anthony-Harper	445	530	19%	0	0		781	1,639	110%
362	Prairie View	562	593	5%	0	0		1,051	660	-37%
363	Holcomb	486	584	20%	0	0		1,077	1,814	68%
364	Marysville	605	732	21%	0	0		731	943	29%
365	Garnett	473	580	23%	0	0		349	279	-20%
366	Woodson	567	636	12%	0	0		563	277	-51%
367	Osawatomie	664	654	-1%	0	0		259	118	-54%
368	Paola	406	495	22%	0	0		270	370	37%
369	Burrton	643	715	11%	0	0		42	207	392%
371	Montezuma	514	594	16%	0	0		496	447	-10%
372	Silver Lake	411	495	20%	0	0	new	61	322	426%
373	Newton	442	501	13%	0	0		275	353	28%
374	Sublette	474	669	41%	0	0		1,512	569	-62%
375	Circle	397	457	15%	0	0		678	340	-50%
376	Sterling	533	534	0%	3	28	771%	56	127	126%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
377	Atchison Co Comm Schools	530	636	20%	0	0		398	377	-5%
378	Riley County	581	756	30%	0	0		553	191	-65%
379	Clay Center	419	477	14%	0	0		560	411	-27%
380	Vermillion	437	524	20%	0	0		579	136	-77%
381	Spearville	387	538	39%	0	0		207	329	59%
382	Pratt	433	538	24%	0	0		157	229	46%
383	Manhattan-Ogden	379	401	6%	0	0		513	688	34%
384	Blue Valley	710	788	11%	0	0		36	642	1668%
385	Andover	380	455	20%	0	0		365	660	81%
386	Madison-Virgil	703	786	12%	0	0		267	88	-67%
387	Altoona-Midway	629	679	8%	0	0		683	147	-78%
388	Ellis	367	437	19%	0	0		461	483	5%
389	Eureka	398	536	35%	0	0		593	0	-100%
390	Hamilton	636	607	-5%	0	0		886	638	-28%
392	Osborne County	407	549	35%	0	0		345	446	29%
393	Solomon	428	449	5%	0	0		209	267	28%
394	Rose Hill Public Schools	291	337	16%	0	0		174	1,817	945%
395	LaCrosse	533	621	16%	0	0		326	2,706	730%
396	Douglass Public Schools	457	580	27%	0	0		696	163	-77%
397	Centre	574	720	25%	0	5	new	243	88	-64%
398	Peabody-Burns	402	508	26%	0	0		498	416	-16%
399	Paradise	822	1,042	27%	0	0		543	997	84%
400	Smoky Valley	397	400	1%	0	0		594	750	26%
401	Chase-Raymond	654	768	17%	0	0		966	401	-58%
402	Augusta	319	338	6%	0	0	new	340	540	59%
403	Otis-Bison	768	807	5%	0	0		761	401	-47%
404	Riverton	515	627	22%	0	0		549	648	18%
405	Lyons	446	520	17%	0	0		176	440	150%
406	Wathena	479	592	24%	0	0		287	253	-12%
407	Russell County	493	590	20%	0	0		705	1,186	68%
408	Marion-Florence	552	658	19%	0	0		0	1,940	522593%
409	Atchison Public Schools	490	721	47%	0	0		401	183	-54%
410	Durham-Hillsboro-Lehigh	436	544	25%	0	0		231	565	144%
411	Goessel	449	539	20%	7	0	-100%	987	962	-3%
412	Hoxie Community Schools	463	579	25%	0	0		111	368	232%
413	Chanute Public Schools	466	555	19%	0	0		101	726	621%
415	Hiawatha	468	528	13%	0	0		455	520	14%
416	Louisburg	399	454	14%	51	0	-100%	527	241	-54%
417	Morris County	575	675	17%	0	0		195	635	225%
418	McPherson	383	447	17%	0	35	new	383	352	-8%
419	Canton-Galva	530	676	28%	0	0		512	712	39%
420	Osage City	406	475	17%	0	0		345	412	19%
421	Lyndon	394	444	13%	0	0		1,468	509	-65%
422	Greensburg	507	775	53%	0	459	new	316	22,062	6893%
423	Moundridge	499	506	1%	0	0		603	495	-18%
424	Mullinville	561	506	-10%	0	0		1,292	767	-41%
425	Highland	608	617	1%	0	0		394	116	-70%
426	Pike Valley	517	655	27%	0	0		201	382	90%
427	Republic County	472	closed		0	closed		459	closed	
428	Great Bend	485	551	14%	0	14	new	205	294	44%
429	Troy Public Schools	474	548	16%	0	0		0	281	new
430	South Brown County	443	505	14%	0	0		240	235	-2%
431	Hoisington	588	645	10%	0	0		299	169	-43%
432	Victoria	648	688	6%	0	0		455	623	37%
433	Midway Schools	613	674	10%	0	0		61	887	1344%
434	Santa Fe Trail	494	577	17%	0	0		129	219	70%
435	Abilene	458	492	7%	0	0		339	602	77%
436	Caney Valley	425	464	9%	3	0	-100%	0	203	new

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
437	Auburn Washburn	374	453	21%	0	0	-95%	624	548	-12%
438	Skyline Schools	395	503	27%	0	0		19	1,348	7091%
439	Sedgwick Public Schools	444	565	27%	0	0		43	726	1574%
440	Halstead	423	521	23%	0	0		343	621	81%
441	Sabetha	488	572	17%	0	0		363	866	138%
442	Nemaha Valley Schools	452	454	0%	6	7	36%	94	3,185	3281%
443	Dodge City	577	637	10%	0	68	new	279	855	206%
444	Little River	618	705	14%	0	569	new	514	999	94%
445	Coffeyville	502	561	12%	0	0		288	199	-31%
446	Independence	493	631	28%	0	0		315	339	8%
447	Cherryvale	567	566	0%	0	0		6	152	2603%
448	Inman	388	391	1%	0	0		53	247	369%
449	Easton	435	561	29%	0	0		196	95	-52%
450	Shawnee Heights	420	498	18%	2	3	20%	322	592	84%
451	B & B	523	596	14%	0	0		0	221	new
452	Stanton County	520	709	36%	0	0		1,182	1,044	-12%
453	Leavenworth	429	502	17%	0	0		333	389	17%
454	Burlingame Public School	538	531	-1%	0	7	new	610	932	53%
455	Hillcrest Rural Schools	720	closed		0	closed		405	closed	
456	Marais Des Cygnes Valley	513	603	17%	0	0		456	646	42%
457	Garden City	350	497	42%	1	1	8%	286	409	43%
458	Basehor-Linwood	306	357	17%	0	0		321	410	28%
459	Bucklin	676	807	19%	0	0		540	530	-2%
460	Hesston	411	453	10%	0	0		424	412	-3%
461	Neodesha	493	579	17%	0	30	new	244	269	10%
462	Central	492	527	7%	0	170	new	110	547	397%
463	Udall	387	379	-2%	0	0		669	290	-57%
464	Tonganoxie	344	467	36%	0	0		266	488	83%
465	Winfield	435	506	16%	0	0		250	1,469	487%
466	Scott County	382	481	26%	0	0		400	618	55%
467	Leoti	415	557	34%	0	0		613	511	-17%
468	Healy Public Schools	738	1,029	39%	0	0		0	0	
469	Lansing	323	506	57%	0	0		180	142	-21%
470	Arkansas City	400	493	23%	11	10	-9%	24	86	259%
471	Dexter	398	528	33%	0	0		376	902	140%
473	Chapman	378	464	23%	37	0	-100%	50	488	879%
474	Haviland	638	857	34%	0	0		356	470	32%
475	Geary County Schools	430	422	-2%	0	112	new	303	682	125%
476	Copeland	857	1,048	22%	0	0		1,396	821	-41%
477	Ingalls	546	649	19%	0	0		581	1,252	115%
479	Crest	633	612	-3%	0	0		2,489	358	-86%
480	Liberal	451	552	22%	0	0		297	428	44%
481	Rural Vista	495	666	34%	0	0		382	610	59%
482	Dighton	595	593	0%	0	0		219	1,692	673%
483	Kismet-Plains	476	591	24%	0	0		688	698	1%
484	Fredonia	610	676	11%	0	0		470	547	16%
486	Elwood	500	576	15%	0	0		443	827	86%
487	Herington	444	547	23%	5	31	524%	547	475	-13%
488	Axtell	594	682	15%	0	0		253	316	25%
489	Hays	440	512	16%	0	0		782	969	24%
490	El Dorado	390	456	17%	0	0		251	331	32%
491	Eudora	455	614	35%	0	0		251	609	142%
492	Flinthills	525	621	18%	0	0		761	451	-41%
493	Columbus	520	571	10%	0	0		1,082	727	-33%
494	Syracuse	473	566	20%	0	0		1,528	978	-36%
495	Ft Larned	445	669	50%	0	0		354	283	-20%
496	Pawnee Heights	762	1,075	41%	0	0		260	287	11%
497	Lawrence	393	407	3%	0	0		938	770	-18%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Food Services			Architecture & Engineering			Capital Outlay		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
498	Valley Heights	625	761	22%	0	57	new	58	162	179%
499	Galena	562	734	31%	0	0		0	176	new
500	Kansas City	469	552	18%	0	0		107	122	14%
501	Topeka Public Schools	424	475	12%	0	0		424	547	29%
502	Lewis	738	894	21%	0	0		85	795	838%
503	Parsons	448	552	23%	0	0		268	473	76%
504	Oswego	560	653	17%	0	0		122	228	87%
505	Chetopa-St. Paul	499	617	24%	324	178	-45%	242	432	79%
506	Labette County	423	551	30%	2	0	-100%	243	318	31%
507	Satanta	482	619	28%	0	0		891	1,976	122%
508	Baxter Springs	508	592	17%	0	0		196	274	40%
509	South Haven	492	625	27%	0	0		436	692	59%
511	Attica	603	793	31%	0	0		443	709	60%
512	Shawnee Mission Pub Sch	334	426	28%	0	0		847	1,247	47%
	Highest	**1,444**	**1,159**	**-20%**	**324**	**569**	**76%**	**5,133**	**22,062**	**330%**
	Median	**480**	**566**	**18%**	**0**	**0**		**368**	**479**	**30%**
	Average	**418**	**491**	**18%**	**2**	**5**	**238%**	**451**	**609**	**35%**
	Lowest	**291**	**337**	**16%**	**0**	**0**		**0**	**0**	

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
101	Erie-Galesburg	0	0		9,127	15,226	67%	9,339	16,045	72%
102	Cimarron-Ensign	734	671	-9%	8,329	9,724	17%	9,805	11,231	15%
103	Cheylin	0	0		11,180	14,452	29%	11,922	14,822	24%
104	White Rock	0	closed		13,364	closed		15,421	closed	
105	Rawlins County	0	0		11,521	12,559	9%	12,407	14,034	13%
106	Western Plains	464	354	-24%	11,954	15,031	26%	12,954	16,284	26%
107	Rock Hills		168	new		14,754	new		15,895	new
108	Washington Co. Schools		638	new		13,180	new		13,887	new
109	Republic County		127	new		12,505	new		12,675	new
110	Thunder Ridge		0			15,159	new		19,035	new
200	Greeley County Schools	645	705	9%	10,492	12,895	23%	11,822	14,581	23%
202	Turner-Kansas City	1,011	978	-3%	7,350	10,269	40%	8,780	12,359	41%
203	Piper-Kansas City	595	491	-18%	7,653	7,949	4%	8,553	9,364	9%
204	Bonner Springs	984	1,344	37%	7,273	9,268	27%	8,694	11,223	29%
205	Bluestem	889	1,007	13%	9,042	11,881	31%	10,303	13,049	27%
206	Remington-Whitewater	433	678	56%	9,040	11,389	26%	11,096	13,375	21%
207	Ft Leavenworth	0	0		7,347	8,884	21%	12,480	10,378	-17%
208	Wakeeney	594	574	-3%	10,106	12,253	21%	12,917	14,219	10%
209	Moscow Public Schools	0	0		12,010	15,449	29%	13,083	17,737	36%
210	Hugoton Public Schools	0	0		8,678	10,424	20%	9,498	11,181	18%
211	Norton Community Schools	0	0		9,087	10,662	17%	9,506	11,185	18%
212	Northern Valley	0	0		10,837	13,302	23%	11,290	13,622	21%
213	West Solomon Valley Sch	0	0		14,380	17,926	25%	14,829	18,288	23%
214	Ulysses	754	803	6%	7,734	9,810	27%	9,016	12,007	33%
215	Lakin	1,403	1,532	9%	8,972	10,434	16%	11,626	13,185	13%
216	Deerfield	0	0		10,203	14,481	42%	11,626	15,798	36%
217	Rolla	2,321	2,424	4%	12,909	14,267	11%	17,580	18,305	4%
218	Elkhart	614	656	7%	9,149	11,188	22%	10,293	12,691	23%
219	Minneola	598	1,027	72%	10,060	12,440	24%	10,898	14,338	32%
220	Ashland	0	0		11,629	13,810	19%	12,196	15,169	24%
221	North Central	0	closed		14,339	closed		14,813	closed	
222	Washington Schools	740	closed		10,186	closed		11,295	closed	
223	Barnes	0	463	new	10,274	12,848	25%	10,839	13,679	26%
224	Clifton-Clyde	0	0		9,994	10,980	10%	10,408	11,310	9%
225	Fowler	0	0		12,593	13,567	8%	12,919	13,848	7%
226	Meade	0	708	new	9,421	10,551	12%	9,906	11,898	20%
227	Jetmore	645	1,198	86%	9,197	12,436	35%	10,233	14,043	37%
228	Hanston	0	0		15,040	16,581	10%	16,854	25,240	50%
229	Blue Valley	1,708	1,943	14%	8,013	9,465	18%	10,454	12,465	19%
230	Spring Hill	1,467	1,842	26%	7,744	10,112	31%	9,420	12,253	30%
231	Gardner Edgerton	1,907	2,526	32%	7,693	9,785	27%	9,985	12,778	28%
232	De Soto	1,747	1,937	11%	7,745	9,331	20%	10,037	11,353	13%
233	Olathe	1,316	1,341	2%	8,232	10,083	22%	10,117	12,130	20%
234	Fort Scott	540	553	3%	7,319	8,993	23%	7,950	10,014	26%
235	Uniontown	363	364	0%	10,159	11,475	13%	10,770	11,872	10%
237	Smith Center	0	0		10,264	11,063	8%	10,836	12,072	11%
238	West Smith County	0	closed		11,371	closed		12,512	closed	
239	North Ottawa County	0	480	new	9,178	10,485	14%	9,401	11,210	19%
240	Twin Valley	507	885	75%	9,015	10,636	18%	9,765	12,312	26%
241	Wallace County Schools	1,101	1,167	6%	10,414	12,851	23%	12,005	14,291	19%
242	Weskan	0	0		11,229	14,620	30%	12,000	15,039	25%
243	Lebo-Waverly	737	752	2%	8,836	10,283	16%	9,586	11,041	15%
244	Burlington	0	0		10,270	13,089	27%	12,087	14,057	16%
245	LeRoy-Gridley	0	0		10,793	12,297	14%	11,595	12,788	10%
246	Northeast	505	620	23%	9,071	12,314	36%	9,827	13,068	33%
247	Cherokee	0	0		8,872	11,565	30%	8,977	11,855	32%
248	Girard	305	311	2%	8,333	10,281	23%	8,951	11,187	25%
249	Frontenac Public Schools	1,180	422	-64%	7,153	9,257	29%	8,362	10,159	21%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
250	Pittsburg	620	623	0%	8,140	10,022	23%	9,078	11,105	22%
251	North Lyon County	654	713	9%	9,225	11,064	20%	10,330	12,298	19%
252	Southern Lyon County	1,326	1,395	5%	8,724	10,728	23%	10,157	12,434	22%
253	Emporia	567	773	36%	9,602	11,837	23%	10,272	13,043	27%
254	Barber County North	568	629	11%	8,877	11,671	31%	10,090	12,704	26%
255	South Barber	0	0		10,730	14,421	34%	11,222	14,895	33%
256	Marmaton Valley	440	491	12%	9,876	12,319	25%	10,519	12,977	23%
257	Iola	680	0	-100%	8,600	10,880	27%	9,320	11,287	21%
258	Humboldt	738	880	19%	9,682	10,765	11%	10,604	11,651	10%
259	Wichita	477	487	2%	8,473	11,177	32%	9,334	12,155	30%
260	Derby	555	562	1%	7,335	9,281	27%	8,050	10,302	28%
261	Haysville	393	949	142%	7,603	9,329	23%	8,320	10,753	29%
262	Valley Center Pub Sch	898	932	4%	6,691	8,404	26%	7,850	9,786	25%
263	Mulvane	565	819	45%	7,057	8,900	26%	7,631	10,033	31%
264	Clearwater	548	806	47%	7,488	8,910	19%	8,637	10,350	20%
265	Goddard	1,040	1,354	30%	6,926	8,551	23%	8,147	10,410	28%
266	Maize	658	898	36%	6,792	8,272	22%	7,687	9,337	21%
267	Renwick	1,165	1,146	-2%	6,979	8,668	24%	8,396	10,654	27%
268	Cheney	797	826	4%	8,644	9,956	15%	9,867	11,099	12%
269	Palco	0	0		13,576	15,041	11%	14,808	15,839	7%
270	Plainville	0	635	new	10,085	12,577	25%	10,405	13,917	34%
271	Stockton	0	0		9,656	12,286	27%	9,717	12,809	32%
272	Waconda	0	0		11,018	11,958	9%	11,109	11,958	8%
273	Beloit	0	0		12,458	16,322	31%	13,306	17,584	32%
274	Oakley	0	0		9,668	10,809	12%	9,951	11,280	13%
275	Triplains	0	0		14,162	14,873	5%	14,622	16,992	16%
278	Mankato	96	closed		10,360	closed		11,773	closed	
279	Jewell	0	0		12,451	17,596	41%	13,210	18,324	39%
281	Graham County	0	0		10,575	12,006	14%	11,568	12,851	11%
282	West Elk	0	0		12,653	18,234	44%	12,805	18,738	46%
283	Elk Valley	720	800	11%	10,287	12,891	25%	11,489	13,713	19%
284	Chase County	459	464	1%	9,814	11,767	20%	10,774	12,620	17%
285	Cedar Vale	0	0		11,209	13,953	24%	11,830	14,450	22%
286	Chautauqua Co Community	0	0		9,270	11,532	24%	9,499	11,898	25%
287	West Franklin	0	0		9,391	11,070	18%	9,567	11,342	19%
288	Central Heights	258	447	73%	8,782	10,704	22%	9,385	11,212	19%
289	Wellsville	895	897	0%	8,923	10,456	17%	10,173	11,665	15%
290	Ottawa	522	995	90%	7,183	9,995	39%	7,737	11,688	51%
291	Grinnell Public Schools	0	0		11,984	15,207	27%	12,883	17,956	39%
292	Wheatland	0	0		10,725	15,372	43%	11,241	15,825	41%
293	Quinter Public Schools	373	0	-100%	10,923	13,162	20%	11,930	13,805	16%
294	Oberlin	0	0		9,681	11,678	21%	10,580	12,560	19%
295	Prairie Heights	0	closed		29,882	closed		30,112	closed	
297	St Francis Comm Sch	0	0		9,168	10,190	11%	10,543	11,104	5%
298	Lincoln	837	967	16%	9,938	11,684	18%	10,960	13,216	21%
299	Sylvan Grove	0	0		10,161	13,239	30%	10,735	13,749	28%
300	Comanche County	0	0		10,533	12,179	16%	11,135	12,218	10%
303	Ness City	476	339	-29%	9,023	11,037	22%	9,869	12,073	22%
305	Salina	1,198	1,177	-2%	10,077	13,777	37%	11,949	15,392	29%
306	Southeast Of Saline	0	0		8,430	9,716	15%	8,692	10,327	19%
307	Ell-Saline	721	510	-29%	9,110	10,671	17%	10,101	11,618	15%
308	Hutchinson Public Schools	472	1,128	139%	7,962	10,241	29%	8,716	11,662	34%
309	Nickerson	450	424	-6%	8,238	10,201	24%	8,914	10,943	23%
310	Fairfield	0	0		10,585	13,628	29%	10,890	15,495	42%
311	Pretty Prairie	393	467	19%	9,885	11,599	17%	10,675	12,606	18%
312	Haven Public Schools	616	651	6%	8,626	11,152	29%	9,331	12,218	31%
313	Buhler	626	630	1%	7,584	9,202	21%	8,576	10,288	20%
314	Brewster	0	0		12,816	15,915	24%	13,730	16,277	19%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
315	Colby Public Schools	534	575	8%	8,179	10,476	28%	8,723	11,087	27%
316	Golden Plains	312	353	13%	10,400	12,719	22%	10,970	13,983	27%
320	Wamego	782	1,262	61%	9,628	12,556	30%	10,585	14,042	33%
321	Kaw Valley	0	0		9,510	11,354	19%	10,581	12,076	14%
322	Onaga-Havensville-Wheaton	697	738	6%	9,321	11,006	18%	10,211	12,257	20%
323	Rock Creek	457	1,114	144%	8,516	9,350	10%	8,983	10,690	19%
324	Eastern Heights	0	closed		11,102	closed		11,495	closed	
325	Phillipsburg	356	343	-4%	9,340	10,678	14%	10,152	11,846	17%
326	Logan	0	0		12,494	13,809	11%	13,479	13,917	3%
327	Ellsworth	0	0		9,444	11,026	17%	9,968	11,602	16%
328	Lorraine	1,650	1,461	-11%	9,703	10,641	10%	12,243	12,928	6%
329	Mill Creek Valley	1,112	1,056	-5%	9,445	10,760	14%	11,053	12,279	11%
330	Mission Valley	649	996	53%	9,702	11,596	20%	10,916	12,881	18%
331	Kingman - Norwich	901	926	3%	8,729	10,198	17%	9,631	11,431	19%
332	Cunningham	0	0		12,373	15,891	28%	13,613	16,990	25%
333	Concordia	430	429	0%	10,940	15,433	41%	11,619	16,137	39%
334	Southern Cloud	0	0		10,548	10,836	3%	10,829	11,082	2%
335	North Jackson	0	0		8,845	10,187	15%	8,860	10,440	18%
336	Holton	373	380	2%	10,969	14,639	33%	11,687	15,554	33%
337	Royal Valley	0	0		10,190	11,251	10%	10,545	11,615	10%
338	Valley Falls	0	0		8,992	10,870	21%	9,494	11,153	17%
339	Jefferson County North	1,075	1,018	-5%	9,098	11,935	31%	10,305	13,331	29%
340	Jefferson West	521	669	28%	8,322	10,235	23%	9,119	11,461	26%
341	Oskaloosa Public Schools	0	0		9,797	11,670	19%	10,249	11,742	15%
342	McLouth	0	0		8,752	10,855	24%	9,042	12,503	38%
343	Perry Public Schools	297	903	204%	8,599	10,539	23%	9,122	12,250	34%
344	Pleasanton	0	0		8,986	11,144	24%	9,439	11,722	24%
345	Seaman	482	884	83%	7,391	9,038	22%	8,208	10,433	27%
346	Jayhawk	299	331	11%	9,987	11,645	17%	11,668	14,595	25%
347	Kinsley-Offerle	0	0		10,350	12,819	24%	10,700	13,504	26%
348	Baldwin City	899	858	-5%	7,714	9,246	20%	8,957	10,730	20%
349	Stafford	906	1,142	26%	10,908	14,626	34%	12,492	16,153	29%
350	St John-Hudson	474	575	21%	9,396	11,557	23%	10,194	12,252	20%
351	Macksville	0	0		10,051	10,819	8%	10,271	11,314	10%
352	Goodland	0	0		8,436	10,031	19%	8,785	10,318	17%
353	Wellington	1,087	1,148	6%	8,216	9,897	20%	9,700	11,485	18%
354	Claflin	188	0	-100%	9,962	12,073	21%	10,760	12,929	20%
355	Ellinwood Public Schools	1,082	1,293	20%	8,879	12,149	37%	10,175	13,628	34%
356	Conway Springs	1,461	1,519	4%	8,770	10,248	17%	10,291	12,296	19%
357	Belle Plaine	715	855	20%	9,538	11,181	17%	10,342	12,324	19%
358	Oxford	966	1,043	8%	9,389	12,666	35%	10,430	13,746	32%
359	Argonia Public Schools	319	100	-69%	10,706	13,397	25%	11,479	15,035	31%
360	Caldwell	1,260	1,609	28%	10,097	13,386	33%	11,672	15,326	31%
361	Anthony-Harper	0	0		9,229	11,435	24%	10,010	13,074	31%
362	Prairie View	781	830	6%	9,275	11,348	22%	11,107	12,838	16%
363	Holcomb	1,400	1,461	4%	8,611	11,265	31%	11,088	14,540	31%
364	Marysville	432	479	11%	10,092	15,482	53%	11,255	16,904	50%
365	Garnett	518	504	-3%	8,476	10,176	20%	9,343	10,959	17%
366	Woodson	0	0		9,568	12,036	26%	10,131	12,313	22%
367	Osawatomie	589	949	61%	8,883	11,442	29%	9,730	12,509	29%
368	Paola	836	1,154	38%	12,110	15,308	26%	13,216	16,832	27%
369	Burrton	464	485	5%	10,554	12,666	20%	11,061	13,359	21%
371	Montezuma	1,049	1,055	1%	10,714	12,040	12%	12,258	13,542	10%
372	Silver Lake	337	752	123%	8,951	10,708	20%	9,349	11,781	26%
373	Newton	637	658	3%	8,346	11,482	38%	9,258	12,493	35%
374	Sublette	1,257	1,177	-6%	9,453	11,661	23%	12,222	13,407	10%
375	Circle	871	1,213	39%	7,740	8,409	9%	9,289	9,962	7%
376	Sterling	0	0		9,766	11,658	19%	9,826	11,813	20%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix '.

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
377	Atchison Co Comm Schools	0	0		8,558	11,019	29%	8,956	11,396	27%
378	Riley County	714	611	-15%	8,810	11,416	30%	10,077	12,218	21%
379	Clay Center	385	392	2%	9,757	12,099	24%	10,701	12,901	21%
380	Vermillion	455	524	15%	9,679	10,691	10%	10,712	11,351	6%
381	Spearville	838	822	-2%	8,485	10,456	23%	9,530	11,606	22%
382	Pratt	0	603	new	8,702	10,740	23%	8,860	11,573	31%
383	Manhattan-Ogden	438	382	-13%	8,757	10,152	16%	9,708	11,223	16%
384	Blue Valley	594	769	29%	10,582	13,834	31%	11,212	15,244	36%
385	Andover	1,190	1,586	33%	6,658	8,328	25%	8,213	10,574	29%
386	Madison-Virgil	0	0		10,518	12,780	22%	10,784	12,868	19%
387	Altoona-Midway	0	0		11,413	14,568	28%	12,095	14,715	22%
388	Ellis	0	0		9,096	11,906	31%	9,557	12,389	30%
389	Eureka	1,290	1,383	7%	9,836	11,536	17%	11,720	12,919	10%
390	Hamilton	0	0		12,514	15,654	25%	13,400	16,292	22%
392	Osborne County	545	661	21%	8,794	11,638	32%	9,684	12,745	32%
393	Solomon	572	601	5%	8,846	10,358	17%	9,627	11,225	17%
394	Rose Hill Public Schools	964	1,138	18%	7,061	8,386	19%	8,199	11,340	38%
395	LaCrosse	0	0		9,666	11,166	16%	9,992	13,872	39%
396	Douglass Public Schools	740	785	6%	8,495	10,712	26%	9,931	11,660	17%
397	Centre	292	319	9%	11,014	12,732	16%	11,549	13,144	14%
398	Peabody-Burns	979	1,201	23%	9,113	12,320	35%	10,590	13,938	32%
399	Paradise	0	0		13,441	16,540	23%	13,984	17,537	25%
400	Smoky Valley	944	956	1%	8,055	10,424	29%	9,593	12,130	26%
401	Chase-Raymond	678	817	21%	13,380	18,774	40%	15,024	19,992	33%
402	Augusta	757	618	-18%	6,745	8,362	24%	7,841	9,519	21%
403	Otis-Bison	0	0		11,888	15,370	29%	12,649	15,771	25%
404	Riverton	115	116	1%	8,798	11,943	36%	9,461	12,707	34%
405	Lyons	476	544	14%	11,198	15,848	42%	11,850	16,833	42%
406	Wathena	0	0		8,604	10,168	18%	8,892	10,421	17%
407	Russell County	0	0		8,817	10,625	21%	9,522	11,811	24%
408	Marion-Florence	716	1,428	100%	8,692	10,315	19%	9,408	13,683	45%
409	Atchison Public Schools	907	1,049	16%	10,055	10,082	0%	11,363	11,315	0%
410	Durham-Hillsboro-Lehigh	340	527	55%	9,480	12,016	27%	10,051	13,108	30%
411	Goessel	774	836	8%	9,565	12,484	31%	11,333	14,282	26%
412	Hoxie Community Schools	0	0	-100%	10,503	11,800	12%	10,614	12,167	15%
413	Chanute Public Schools	446	1,124	152%	7,889	9,496	20%	8,435	11,347	35%
415	Hiawatha	618	629	2%	9,515	11,039	16%	10,589	12,187	15%
416	Louisburg	1,178	2,119	80%	7,726	8,349	8%	9,482	10,709	13%
417	Morris County	0	0		9,128	10,896	19%	9,324	11,531	24%
418	McPherson	482	508	5%	8,767	11,937	36%	9,632	12,832	33%
419	Canton-Galva	907	910	0%	10,042	11,806	18%	11,460	13,428	17%
420	Osage City	691	733	6%	7,295	9,342	28%	8,330	10,486	26%
421	Lyndon	0	0		8,815	9,790	11%	10,283	10,299	0%
422	Greensburg	0	0		9,344	15,875	70%	9,660	38,396	297%
423	Moundridge	787	841	7%	10,241	11,293	10%	11,631	12,629	9%
424	Mullinville	0	0		13,136	13,177	0%	14,427	13,944	-3%
425	Highland	0	0		10,859	13,284	22%	11,253	13,401	19%
426	Pike Valley	0	0		10,422	11,827	13%	10,623	12,209	15%
427	Republic County	0	closed		9,979	closed		10,438	closed	
428	Great Bend	588	594	1%	8,255	11,372	38%	9,048	12,274	36%
429	Troy Public Schools	0	0		9,266	11,797	27%	9,266	12,078	30%
430	South Brown County	677	627	-7%	9,647	12,153	26%	10,563	13,015	23%
431	Hoisington	1,554	1,499	-4%	10,091	10,647	6%	11,945	12,315	3%
432	Victoria	0	0		10,726	12,014	12%	11,180	12,637	13%
433	Midway Schools	0	0		9,907	12,865	30%	9,969	13,752	38%
434	Santa Fe Trail	491	555	13%	8,736	10,928	25%	9,356	11,702	25%
435	Abilene	151	200	32%	7,869	8,438	7%	8,360	9,240	11%
436	Caney Valley	0	0		8,785	9,706	10%	8,788	9,908	13%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

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K-12 Expenditures Per Pupil

Appendix

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
437	Auburn Washburn	926	715	-23%	7,196	8,863	23%	8,747	10,126	16%
438	Skyline Schools	0	0		9,673	12,543	30%	9,692	13,890	43%
439	Sedgwick Public Schools	588	597	1%	7,315	8,513	16%	7,947	9,836	24%
440	Halstead	493	847	72%	8,410	9,776	16%	9,246	11,245	22%
441	Sabetha	542	0	-100%	8,393	10,087	20%	9,298	10,952	18%
442	Nemaha Valley Schools	0	0		11,077	13,690	24%	11,177	16,883	51%
443	Dodge City	807	882	9%	8,847	10,964	24%	9,933	12,769	29%
444	Little River	595	550	-7%	10,176	11,240	10%	11,285	13,358	18%
445	Coffeyville	677	794	17%	8,619	10,174	18%	9,584	11,167	17%
446	Independence	0	0		7,522	9,024	20%	7,837	9,363	19%
447	Cherryvale	443	301	-32%	9,041	9,170	1%	9,490	9,623	1%
448	Inman	947	1,050	11%	8,739	11,032	26%	9,738	12,330	27%
449	Easton	793	960	21%	8,841	10,642	20%	9,830	11,696	19%
450	Shawnee Heights	398	412	4%	7,463	9,209	23%	8,186	10,216	25%
451	B & B	0	0		9,404	11,479	22%	9,404	11,700	24%
452	Stanton County	0	0		10,085	11,949	18%	11,266	12,993	15%
453	Leavenworth	419	446	6%	9,892	13,680	38%	10,644	14,515	36%
454	Burlingame Public School	824	813	-1%	9,040	10,493	16%	10,473	12,244	17%
455	Hillcrest Rural Schools	555	closed		13,774	closed		14,734	closed	
456	Marais Des Cygnes Valley	0	0		9,697	10,807	11%	10,153	11,453	13%
457	Garden City	401	129	-68%	8,028	10,164	27%	8,717	10,703	23%
458	Basehor-Linwood	585	615	5%	6,911	8,225	19%	7,817	9,251	18%
459	Bucklin	0	23	new	10,046	12,761	27%	10,586	13,314	26%
460	Hesston	1,075	1,225	14%	8,473	9,679	14%	9,972	11,316	13%
461	Neodesha	504	494	-2%	9,262	10,524	14%	10,009	11,317	13%
462	Central	880	852	-3%	9,481	11,531	22%	10,471	13,100	25%
463	Udall	659	598	-9%	8,806	11,018	25%	10,134	11,907	17%
464	Tonganoxie	167	863	417%	7,120	8,612	21%	7,553	9,963	32%
465	Winfield	452	823	82%	10,270	13,316	30%	10,973	15,609	42%
466	Scott County	1,202	1,389	16%	9,053	10,478	16%	10,655	12,485	17%
467	Leoti	0	0		9,389	12,281	31%	10,002	12,792	28%
468	Healy Public Schools	0	0		12,871	17,878	39%	12,871	17,878	39%
469	Lansing	631	920	46%	6,439	7,956	24%	7,251	9,017	24%
470	Arkansas City	350	357	2%	7,791	10,199	31%	8,176	10,652	30%
471	Dexter	0	0		9,087	12,081	33%	9,463	12,983	37%
473	Chapman	255	0	-100%	8,923	10,573	18%	9,264	11,061	19%
474	Haviland	0	0		13,192	17,072	29%	13,548	17,542	29%
475	Geary County Schools	0	223	new	8,879	9,803	10%	9,182	10,819	18%
476	Copeland	0	0		14,314	15,248	7%	15,711	16,069	2%
477	Ingalls	0	0		9,685	12,021	24%	10,266	13,273	29%
479	Crest	0	0		9,702	12,625	30%	12,191	12,983	7%
480	Liberal	452	448	-1%	7,904	9,174	16%	8,653	10,050	16%
481	Rural Vista	704	691	-2%	8,717	11,209	29%	9,803	12,509	28%
482	Dighton	760	130	-83%	11,055	13,611	23%	12,033	15,433	28%
483	Kismet-Plains	804	798	-1%	8,987	11,348	26%	10,479	12,844	23%
484	Fredonia	0	0		8,896	10,408	17%	9,366	10,955	17%
486	Elwood	592	433	-27%	9,793	10,863	11%	10,829	12,123	12%
487	Herington	88	89	1%	8,648	10,492	21%	9,288	11,087	19%
488	Axtell	820	818	0%	9,974	11,821	19%	11,046	12,955	17%
489	Hays	278	326	17%	9,345	12,930	38%	10,405	14,224	37%
490	El Dorado	191	439	130%	12,577	15,960	27%	13,019	16,730	29%
491	Eudora	1,278	1,390	9%	8,536	9,692	14%	10,065	11,691	16%
492	Flinthills	986	1,107	12%	9,754	13,582	39%	11,501	15,140	32%
493	Columbus	0	12	new	9,065	10,738	18%	10,147	11,478	13%
494	Syracuse	1,561	1,588	2%	9,231	11,066	20%	12,320	13,632	11%
495	Ft Larned	512	549	7%	11,129	15,625	40%	11,996	16,457	37%
496	Pawnee Heights	0	0		11,911	16,665	40%	12,171	16,952	39%
497	Lawrence	812	935	15%	8,350	9,564	15%	10,100	11,269	12%

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

K-12 Expenditures Per Pupil

Appendix '

(Capital Outlay expenditures listed under Capital and not allocated to other categories)

USD	USD Name	Debt Service			Current Operating Costs			Total Spending		
		FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.	FY 2005	FY 2008	% Chg.
498	Valley Heights	465	390	-16%	11,417	13,395	17%	11,941	14,004	17%
499	Galena	355	382	8%	9,812	12,692	29%	10,167	13,251	30%
500	Kansas City	475	497	5%	9,373	13,931	49%	9,955	14,549	46%
501	Topeka Public Schools	480	523	9%	9,334	11,606	24%	10,238	12,676	24%
502	Lewis	0	0		11,798	13,726	16%	11,882	14,522	22%
503	Parsons	405	1,276	215%	8,317	10,492	26%	8,990	12,241	36%
504	Oswego	547	527	-4%	9,149	11,148	22%	9,818	11,903	21%
505	Chetopa-St. Paul	0	471	new	10,980	11,983	9%	11,546	13,064	13%
506	Labette County	0	277	new	7,994	10,331	29%	8,238	10,925	33%
507	Satanta	0	0		10,020	13,272	32%	10,911	15,249	40%
508	Baxter Springs	0	0		8,851	10,265	16%	9,047	10,540	16%
509	South Haven	858	728	-15%	9,955	12,332	24%	11,249	13,752	22%
511	Attica	0	0		11,520	14,070	22%	11,963	14,779	24%
512	Shawnee Mission Pub Sch	561	869	55%	7,532	9,741	29%	8,941	11,856	33%
	Highest	**2,321**	**2,526**	**9%**	**29,882**	**18,774**	**-37%**	**30,112**	**38,396**	**28%**
	Median	**441**	**485**	**10%**	**9,359**	**11,354**	**21%**	**10,268**	**12,465**	**21%**
	Average	**648**	**775**	**20%**	**8,565**	**10,707**	**25%**	**9,666**	**12,096**	**25%**
	Lowest	**0**	**0**		**6,439**	**7,949**	**23%**	**7,251**	**9,017**	**24%**

Compiled by Kansas Policy Institute

Source: Kansas Dept. of Education; Current Operating excludes Architecture. and Engineering., Capital Outlay and Debt Service.

Reading Proficiency and Per Pupil Spending 2008 School Year

Appendix "E"

FTE Enrollment	Proficiency Level	# Districts	Total Spending per FTE High	Total Spending per FTE Low	High - Low Variance $	High - Low Variance %
Less than 100	90% to 99%	3	25,240	16,992	8,248	49%
	80% to 89%	4	18,288	16,277	2,011	12%
	< 80%	0				
100 to 499	90% to 99%	66	19,035	10,299	8,737	85%
	80% to 89%	46	19,992	11,082	8,910	80%
	< 80%	16	18,305	10,421	7,884	76%
500 to 999	90% to 99%	38	17,584	9,836	7,748	79%
	80% to 89%	37	16,833	9,623	7,210	75%
	< 80%	4	13,068	10,318	2,750	27%
1,000 to 1,999	90% to 99%	13	14,042	9,364	4,678	50%
	80% to 89%	20	16,137	9,240	6,897	75%
	< 80%	4	12,241	10,959	1,282	12%
2,000 to 2,999	90% to 99%	5	14,224	9,251	4,973	54%
	80% to 89%	8	16,832	9,017	7,815	87%
	< 80%	2	15,609	11,223	4,386	39%
3,000 to 9,999	90% to 99%	6	12,778	9,337	3,441	37%
	80% to 89%	10	15,392	10,216	5,176	51%
	< 80%	5	14,515	10,050	4,465	44%
Over 10,000	90% to 99%	2	12,465	12,130	335	3%
	80% to 89%	2	11,856	11,269	587	5%
	< 80%	3	14,549	12,155	2,394	20%

Note: excludes USD 422 Greensburg due to unusual rebuilding costs.

Profciency level for each district is the average reported proficiency for grades 3,4,5,6,7,8 and 11.

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

Math Proficiency and Per Pupil Spending
2008 School Year

Appendix "F"

FTE Enrollment	Proficiency Level	# Districts	Total Spending per FTE High	Total Spending per FTE Low	High - Low Variance $	High - Low Variance %
Less than 100	90% to 99%	3	25,240	16,992	8,248	49%
	80% to 89%	3	17,956	16,277	1,679	10%
	< 80%	1	16,292	16,292	0	0%
100 to 499	90% to 99%	34	17,542	10,440	7,102	68%
	80% to 89%	57	19,992	10,421	9,571	92%
	70% to 79%	31	16,990	10,299	6,691	65%
	< 70%	6	16,883	12,244	4,639	38%
500 to 999	90% to 99%	21	16,904	9,836	7,068	72%
	80% to 89%	45	17,584	9,908	7,676	77%
	< 80%	13	14,595	9,623	4,972	52%
1,000 to 1,999	90% to 99%	6	12,901	9,364	3,538	38%
	80% to 89%	24	16,137	9,240	6,896	75%
	70% to 79%	5	12,241	11,287	954	8%
	< 70%	2	11,167	10,959	208	2%
2,000 to 2,999	90% to 99%	1	14,224	14,224	0	0%
	80% to 89%	10	16,832	9,017	7,815	87%
	< 80%	4	16,730	11,105	5,625	51%
3,000 to 9,999	90% to 99%	3	12,778	10,126	2,653	26%
	80% to 89%	11	15,392	9,337	6,055	65%
	70% to 79%	4	13,043	10,753	2,289	21%
	< 70%	3	14,515	10,050	4,465	44%
Over 10,000	90% to 99%	2	12,465	12,130	335	3%
	80% to 89%	2	11,856	11,269	587	5%
	70% to 79%	0				
	< 70%	3	14,549	12,155	2,394	20%

Note: excludes USD 422 Greensburg due to unusual rebuilding costs.

Profciency level for each district is the average reported proficiency for grades 3,4,5,6,7,8 and 11.

Compiled by Kansas Policy Institute
Source: Kansas Dept. of Education

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
213	West Solomon Valley	Norton	45.5	37%	46%	0%	84%	11,529	6,398	17,926	18,288	89	100
228	Hanston	Hodgeman	72.0	18%	32%	7%	57%	7,999	8,583	16,581	25,240	94	92
468	Healy	Lane	87.0	18%	46%	6%	70%	11,063	6,815	17,878	17,878	89	86
291	Grinnell	Gove	91.5	17%	17%	0%	35%	9,588	5,618	15,207	17,956	94	89
390	Hamilton	Greenwood	93.0	20%	66%	0%	86%	10,213	5,441	15,654	16,292	80	76
275	Triplains	Logan	94.5	16%	43%	0%	59%	8,976	5,897	14,873	16,992	97	100
314	Brewster	Thomas	96.5	16%	29%	0%	45%	10,184	5,731	15,915	16,277	86	84
			580.0	19%	40%	2%	61%	9,864	6,263	16,127	18,171	90	89
502	Lewis	Riley	103.5	12%	61%	5%	77%	8,530	5,196	13,726	14,522	93	84
242	Weskan	Ness	112.0	21%	41%	4%	67%	9,651	4,970	14,620	15,039	95	65
279	Jewell	Ellis	116.0	19%	36%	0%	55%	10,704	6,891	17,596	18,324	86	89
511	Attica	Wichita	128.0	16%	59%	0%	75%	8,075	5,995	14,070	14,779	79	82
401	Chase-Raymond	Reno	129.0	24%	67%	4%	95%	12,055	6,719	18,774	19,992	88	82
476	Copeland	Logan	129.2	9%	64%	50%	124%	9,211	6,037	15,248	16,069	82	94
292	Wheatland	Woodson	132.0	14%	32%	0%	45%	10,310	5,061	15,372	15,825	80	91
285	Cedar Vale	Gray	138.0	20%	56%	0%	76%	8,844	5,109	13,953	14,450	91	84
103	Cheylin	Haskell	143.0	20%	55%	0%	75%	8,721	5,731	14,452	14,822	87	77
496	Pawnee Heights	Gove	143.5	15%	47%	0%	61%	10,415	6,250	16,665	16,952	96	77
399	Paradise	Edwards	146.5	16%	46%	0%	62%	8,155	5,084	13,239	13,749	87	84
299	Sylvan Grove	Wallace	146.5	11%	43%	0%	54%	9,705	6,835	16,540	17,537	99	99
474	Haviland	Kiowa	149.5	17%	45%	0%	62%	10,648	6,424	17,072	17,542	95	94
269	Palco	Nemaha	156.5	16%	51%	0%	67%	9,415	5,626	15,041	15,839	94	99
424	Mullinville	Jefferson	159.5	8%	54%	0%	61%	7,353	5,824	13,177	13,944	72	79
106	Western Plains	Wabaunsee	171.0	17%	51%	6%	75%	8,562	6,469	15,031	16,284	71	74
225	Fowler	Cheyenne	176.0	22%	59%	6%	86%	8,056	5,511	13,567	13,848	96	88
326	Logan	Stevens	178.0	25%	46%	0%	70%	9,107	4,702	13,809	13,917	93	70
283	Elk Valley	Trego	179.6	23%	65%	0%	88%	7,910	4,982	12,891	13,713	83	92
332	Cunningham	Comanche	180.0	17%	44%	0%	62%	9,882	6,009	15,891	16,990	88	79
316	Golden Plains	Stafford	181.0	23%	62%	9%	95%	7,772	4,947	12,719	13,983	89	80
403	Otis-Bison	Sumner	185.0	22%	33%	0%	55%	8,746	6,625	15,370	15,771	92	89
433	Midway Schools	Jackson	185.0	14%	38%	0%	52%	8,609	4,256	12,865	13,752	83	90
471	Dexter	Mcpherson	188.8	16%	40%	0%	56%	7,415	4,666	12,081	12,983	83	77
359	Argonia	Sumner	190.5	20%	31%	0%	52%	8,428	4,969	13,397	15,035	93	83
422	Greensburg	Cowley	197.0	20%	83%	0%	103%	9,984	5,891	15,875	38,396	86	86
451	B & B	Harper	200.0	9%	20%	0%	29%	7,235	4,244	11,479	11,700	98	73
212	Northern Valley	Barton	202.5	17%	56%	0%	73%	8,537	4,765	13,302	13,622	91	96
217	Rolla	Stanton	203.0	10%	62%	16%	87%	8,837	5,430	14,267	18,305	78	85
	Blue Valley	Ness	203.5	23%	31%	0%	54%	7,952	5,882	13,834	15,244	90	82

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-90

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
387	Altoona-Midway	Bourbon	205.5	24%	53%	0%	77%	8,920	5,648	14,568	14,715	78	90
220	Ashland	Republic	208.5	15%	45%	2%	62%	8,636	5,173	13,810	15,169	92	93
241	Wallace County	Gray	211.0	10%	45%	0%	55%	7,555	5,296	12,851	14,291	97	89
209	Moscow	Haskell	216.0	6%	62%	51%	119%	10,000	5,450	15,449	17,737	67	81
255	South Barber	Jefferson	220.0	14%	44%	0%	58%	8,414	6,007	14,421	14,895	81	89
479	Crest	Ellsworth	230.0	16%	48%	0%	64%	7,757	4,868	12,625	12,983	75	84
360	Caldwell	Harvey	232.4	17%	50%	0%	67%	9,181	4,205	13,386	15,326	92	68
386	Madison-Virgil	Kiowa	233.1	18%	42%	0%	59%	7,871	4,910	12,780	12,868	95	53
425	Highland	Dickinson	235.5	17%	31%	0%	48%	8,211	5,073	13,284	13,401	83	74
509	South Haven	Sheridan	236.5	15%	44%	0%	59%	7,887	4,444	12,332	13,752	90	86
459	Bucklin	Norton	237.0	15%	56%	8%	79%	8,175	4,586	12,761	13,314	94	82
200	Greeley County	Chase	238.0	13%	50%	17%	79%	7,351	5,545	12,895	14,581	79	89
482	Dighton	Phillips	239.0	21%	45%	0%	66%	8,138	5,473	13,611	15,433	95	88
369	Burrton	Barton	241.0	18%	48%	2%	68%	7,788	4,877	12,666	13,359	82	91
426	Pike Valley	Marion	243.0	23%	54%	0%	77%	7,511	4,316	11,827	12,209	91	91
334	Southern Cloud	Marshall	245.5	21%	53%	0%	74%	6,673	4,163	10,836	11,082	84	84
397	Centre	Mcpherson	248.9	14%	40%	0%	53%	7,592	5,140	12,732	13,144	81	79
354	Claflin	Meade	252.0	18%	31%	0%	50%	7,251	4,822	12,073	12,929	95	82
371	Montezuma	Saline	252.6	8%	36%	26%	70%	7,337	4,702	12,040	13,542	76	86
411	Goessel	Clark	253.9	18%	19%	0%	36%	7,993	4,491	12,484	14,282	93	90
477	Ingalls	Rooks	255.0	11%	48%	29%	88%	7,439	4,581	12,021	13,273	89	90
432	Victoria	Rush	258.5	12%	12%	0%	24%	7,280	4,734	12,014	12,637	95	87
245	LeRoy-Gridley	Dickinson	262.0	18%	44%	0%	61%	7,758	4,539	12,297	12,788	80	86
303	Ness City	Chautauqua	268.1	23%	22%	0%	45%	6,451	4,585	11,037	12,073	84	73
349	Stafford	Rush	275.2	24%	60%	0%	84%	8,798	5,828	14,626	16,153	89	77
107	Rock Hills	Cowley	276.0	13%	42%	6%	62%	8,116	6,638	14,754	15,895	94	77
227	Jetmore	Rawlins	276.0	11%	36%	0%	47%	7,357	5,079	12,436	14,043	89	85
219	Minneola	Russell	277.0	14%	39%	0%	53%	6,906	5,533	12,440	14,338	95	78
492	Flinthills	Butler	277.5	14%	37%	0%	51%	8,274	5,308	13,582	15,140	90	87
110	Thunder Ridge	Phillips	278.0	19%	51%	0%	70%	10,088	5,071	15,159	19,035	92	82
311	Pretty Prairie	Reno	286.2	8%	29%	0%	37%	7,094	4,505	11,599	12,606	90	90
456	Marais Des Cygnes Valley	Washington	289.0	28%	59%	0%	88%	7,015	3,792	10,807	11,453	82	82
216	Deerfield	Pottawatomie	290.0	17%	73%	36%	126%	9,060	5,420	14,481	15,798	86	90
412	Hoxie	Ford	291.5	24%	28%	0%	52%	6,907	4,893	11,800	12,167	86	90
293	Quinter	Doniphan	296.5	20%	29%	2%	50%	8,632	4,529	13,162	13,805	85	73
488	Axtell	Cowley	303.4	22%	38%	0%	60%	6,610	5,211	11,821	12,955	83	87
395	LaCrosse	Washington	304.0	25%	45%	0%	70%	7,316	3,850	11,166	13,872	89	96
351	Macksville	Washington	304.7	15%	60%	23%	98%	6,752	4,067	10,819	11,314	86	96
444	Little River	Lane	305.2	17%	34%	0%	52%	6,615	4,625	11,240	13,358	92	97
224	Clifton-Clyde	Rice	306.5	20%	36%	0%	55%	7,347	3,634	10,980	11,310	97	

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
297	St Francis Comm	Jewell	307.5	16%	45%	0%	61%	6,579	3,612	10,190	11,104	98	86
105	Rawlins County	Osage	309.0	18%	50%	0%	68%	8,164	4,395	12,559	14,034	88	89
271	Stockton	Kiowa	312.0	22%	43%	0%	65%	7,615	4,671	12,286	12,809	94	85
486	Elwood	Wabaunsee	318.8	22%	68%	0%	89%	7,370	3,494	10,863	12,123	72	87
300	Comanche County	Hamilton	321.6	22%	43%	0%	65%	6,703	5,477	12,179	12,218	77	75
310	Fairfield	Doniphan	323.5	15%	71%	5%	91%	7,674	5,955	13,628	15,495	88	62
454	Burlingame	Elk	326.0	20%	37%	0%	57%	6,680	3,812	10,493	12,244	95	66
392	Osborne County	Marion	329.9	21%	45%	0%	66%	7,862	3,776	11,638	12,745	86	81
347	Kinsley-Offerle	Elk	331.5	14%	44%	11%	69%	8,206	4,613	12,819	13,504	86	89
256	Marmaton Valley	Gray	332.0	13%	50%	0%	63%	7,940	4,380	12,319	12,977	91	73
507	Satanta	Osage	340.0	12%	59%	45%	116%	8,378	4,894	13,272	15,249	77	87
298	Lincoln	Greeley	340.5	16%	46%	0%	61%	7,229	4,455	11,684	13,216	92	75
398	Peabody-Burns	Linn	343.5	18%	50%	0%	68%	7,637	4,683	12,320	13,938	85	73
381	Spearville	Wallace	347.0	14%	20%	0%	34%	6,510	3,946	10,456	11,606	93	90
322	Onaga-Havensville-Wheaton	Anderson	347.5	20%	44%	0%	64%	6,601	4,406	11,006	12,257	93	81
462	Central	Sumner	348.5	19%	44%	0%	63%	6,908	4,624	11,531	13,100	85	75
223	Barnes	Pawnee	354.5	16%	44%	1%	61%	8,545	4,303	12,848	13,679	96	99
388	Ellis	Chautauqua	355.7	12%	21%	0%	33%	7,606	4,300	11,906	12,389	96	76
270	Plainville	Marshall	356.7	20%	39%	0%	59%	8,018	4,559	12,577	13,917	90	81
282	West Elk	Marion	358.0	32%	54%	0%	86%	13,401	4,833	18,234	18,738	92	89
429	Troy	Graham	361.5	19%	31%	0%	50%	8,581	3,216	11,797	12,078	84	83
272	Waconda	Edwards	365.1	20%	50%	0%	69%	7,330	4,628	11,958	11,958	99	91
358	Oxford	Cheyenne	367.5	23%	40%	0%	63%	7,542	5,124	12,666	13,746	89	93
438	Skyline	Stafford	368.0	11%	33%	4%	48%	7,812	4,731	12,543	13,890	90	79
344	Pleasanton	Smith	371.5	20%	52%	0%	72%	6,851	4,293	11,144	11,722	75	88
498	Valley Heights	Lincoln	374.0	15%	51%	0%	66%	8,245	5,150	13,395	14,004	96	87
350	St John-Hudson	Lincoln	379.8	20%	45%	1%	66%	7,634	3,923	11,557	12,252	87	94
286	Chautauqua Co.	Pratt	381.0	19%	51%	0%	70%	7,790	3,743	11,532	11,898	85	88
281	Graham County	Kingman	381.4	23%	38%	0%	61%	8,145	3,862	12,006	12,851	95	84
419	Canton-Galva	Rooks	393.5	23%	37%	0%	60%	7,276	4,402	11,678	12,560	86	80
294	Oberlin	Mitchell	393.5	16%	42%	0%	58%	7,134	4,672	11,806	13,428	85	99
335	North Jackson	Ellis	397.0	17%	32%	1%	50%	6,657	3,530	10,187	10,440	91	93
463	Udall	Gove	398.0	15%	32%	0%	47%	6,637	4,381	11,018	11,907	90	76
208	Wakeeney	Doniphan	401.0	20%	39%	0%	59%	8,034	4,219	12,253	14,219	92	84
393	Solomon	Stafford	406.5	13%	38%	0%	50%	7,029	3,329	10,358	11,225	84	79
406	Wathena	Meade	408.0	14%	29%	0%	43%	6,302	3,866	10,168	10,421	72	86
274	Oakley	Rooks	409.5	23%	44%	0%	67%	7,357	3,452	10,809	11,280	95	80
108	Washington Co.	Thomas	414.0	17%	39%	0%	56%	8,034	5,146	13,180	13,887	95	90
355	Ellinwood	Doniphan	415.8	16%	50%	0%	66%	7,585	4,564	12,149	13,628	94	78
	Valley Falls	Hodgeman	417.0	13%	33%	0%	46%	6,759	4,111	10,870	11,153	90	82

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-92

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
448	Inman	Rice	420.0	14%	21%	0%	34%	7,691	3,341	11,032	12,330	89	90
481	Rural Vista	Greenwood	422.5	20%	47%	0%	67%	6,802	4,407	11,209	12,509	93	93
366	Woodson	Osage	427.2	20%	53%	0%	73%	7,105	4,931	12,036	12,313	90	83
467	Leoti	Clark	428.0	14%	51%	25%	90%	7,093	5,188	12,281	12,792	90	94
284	Chase County	Jewell	438.2	16%	37%	0%	53%	7,185	4,582	11,767	12,620	90	92
452	Stanton County	Osborne	440.0	14%	63%	34%	110%	6,883	5,066	11,949	12,993	88	78
423	Moundridge	Morton	449.0	17%	26%	0%	43%	7,210	4,083	11,293	12,629	93	74
421	Lyndon	Coffey	452.5	10%	59%	1%	70%	7,286	4,189	11,475	11,872	91	72
235	Uniontown	Barber	452.5	15%	27%	0%	42%	6,659	3,131	9,790	10,299	93	78
494	Syracuse	Decatur	457.5	13%	57%	38%	108%	6,907	4,160	11,066	13,632	84	83
307	Ell-Saline	Kearny	457.9	10%	30%	1%	41%	6,439	4,232	10,671	11,618	90	77
442	Nemaha Valley	Wilson	466.9	19%	21%	0%	40%	9,288	4,402	13,690	16,883	93	67
237	Smith Center	Sumner	473.0	17%	41%	0%	58%	7,150	3,913	11,063	12,072	94	88
328	Lorraine	Ford	483.1	14%	41%	0%	55%	7,007	3,634	10,641	12,928	92	86
226	Meade	Cloud	483.6	20%	38%	5%	62%	6,585	3,966	10,551	11,898	92	81
339	Jefferson County North	Doniphan	486.5	14%	29%	0%	43%	7,293	4,641	11,935	13,331	82	73
329	Mill Creek Valley	Allen	490.2	21%	34%	0%	55%	6,533	4,226	10,760	12,279	87	89
330	Mission Valley	Mcpherson	492.0	21%	32%	1%	53%	6,649	4,947	11,596	12,881	78	88
374	Sublette	Nemaha	497.2	9%	54%	33%	96%	7,610	4,051	11,661	13,407	76	92
			38,438.4	17%	43%	4%	64%	7,696	4,610	12,306	13,493	88	84
109	Republic County	Republic	503.0	25%	46%	0%	70%	7,602	4,903	12,505	12,675	91	90
504	Oswego	Labette	507.0	16%	54%	0%	70%	7,012	4,136	11,148	11,903	86	83
258	Humboldt	Allen	508.5	16%	46%	0%	62%	7,276	3,489	10,765	11,651	92	86
487	Herington	Dickinson	513.5	16%	46%	0%	61%	6,536	3,956	10,492	11,087	90	92
380	Vermillion	Marshall	513.8	19%	34%	0%	53%	6,615	4,075	10,691	11,351	96	96
254	Barber County North	Barber	527.0	17%	34%	0%	51%	7,021	4,651	11,671	12,704	93	84
346	Jayhawk	Linn	527.5	15%	48%	0%	62%	7,369	4,276	11,645	14,595	84	79
439	Sedgwick	Harvey	529.5	13%	29%	0%	42%	5,642	2,871	8,513	9,836	93	91
505	Chetopa-St. Paul	Labette	533.0	15%	65%	0%	80%	8,260	3,723	11,983	13,064	82	80
342	McLouth	Jefferson	536.5	14%	31%	0%	45%	6,884	3,970	10,855	12,503	83	84
206	Remington-Whitewater	Butler	537.0	16%	27%	4%	48%	7,550	3,839	11,389	13,375	86	85
251	North Lyon County	Lyon	545.5	15%	35%	0%	50%	6,701	4,363	11,064	12,298	90	84
341	Oskaloosa	Jefferson	548.0	18%	46%	0%	64%	7,381	4,288	11,670	11,742	80	75
376	Sterling	Rice	549.1	17%	46%	0%	63%	7,565	4,093	11,658	11,813	86	84
252	Southern Lyon County	Lyon	553.5	14%	39%	0%	53%	6,566	4,162	10,728	12,434	94	92
246	Northeast	Crawford	556.5	10%	62%	0%	73%	7,112	5,202	12,314	13,068	78	65
243	Lebo-Waverly	Coffey	558.5	15%	38%	0%	52%	6,446	3,837	10,283	11,041	84	75
356	Conway Springs	Sumner	559.9	12%	28%	0%	39%	5,992	4,256	10,248	12,296	91	

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-93

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
101	Erie-Galesburg	Neosho	574.5	15%	53%	1%	70%	9,099	6,126	15,226	16,045	90	80
288	Central Heights	Franklin	577.5	11%	41%	0%	51%	6,367	4,337	10,704	11,212	86	85
327	Ellsworth	Ellsworth	579.5	17%	34%	0%	52%	6,318	4,708	11,026	11,602	94	89
239	North Ottawa County	Ottawa	590.2	18%	38%	0%	56%	6,273	4,212	10,485	11,210	89	81
408	Marion-Florence	Marion	591.3	20%	40%	0%	59%	6,653	3,662	10,315	13,683	92	86
431	Hoisington	Barton	598.5	16%	47%	0%	63%	6,637	4,011	10,647	12,315	94	94
389	Eureka	Greenwood	607.9	19%	50%	1%	70%	6,528	5,008	11,536	12,919	90	86
410	Durham-Hillsboro-Lehigh	Marion	616.6	20%	32%	0%	53%	7,210	4,806	12,016	13,108	89	89
215	Lakin	Kearny	617.0	13%	46%	23%	82%	6,556	3,878	10,434	13,185	82	84
325	Phillipsburg	Phillips	630.0	15%	38%	0%	54%	6,769	3,909	10,678	11,846	95	91
205	Bluestem	Butler	633.5	20%	30%	0%	50%	6,986	4,895	11,881	13,049	92	88
430	South Brown County	Brown	635.5	24%	61%	11%	96%	6,515	4,121	10,636	13,015	84	78
240	Twin Valley	Ottawa	635.5	15%	31%	0%	46%	7,813	4,340	12,153	12,312	91	85
102	Cimarron-Ensign	Gray	655.2	10%	37%	16%	63%	5,952	3,772	9,724	11,231	86	85
449	Easton	Leavenworth	655.8	14%	23%	0%	37%	6,543	4,099	10,642	11,696	89	82
378	Riley County	Riley	657.0	15%	27%	0%	42%	6,349	5,067	11,416	12,218	93	91
211	Norton Community	Norton	663.5	21%	41%	0%	62%	6,772	3,890	10,662	11,185	93	91
218	Elkhart	Morton	670.0	9%	41%	21%	70%	7,942	3,245	11,188	12,691	83	81
420	Osage City	Osage	677.1	18%	40%	0%	58%	6,165	3,176	9,342	10,486	82	80
306	Southeast Of Saline	Saline	690.5	14%	21%	0%	35%	6,625	3,091	9,716	10,327	89	92
377	Atchison Co.	Atchison	693.0	18%	39%	0%	58%	6,676	4,343	11,019	11,396	83	81
372	Silver Lake	Shawnee	703.3	13%	15%	0%	28%	6,217	4,491	10,708	11,781	95	94
483	Kismet-Plains	Seward	704.5	14%	71%	59%	143%	7,488	3,860	11,348	12,844	79	83
273	Beloit	Mitchell	714.8	17%	36%	1%	54%	10,409	5,913	16,322	17,584	92	84
499	Galena	Cherokee	722.0	14%	70%	0%	84%	8,202	4,490	12,692	13,251	89	81
364	Marysville	Marshall	726.6	16%	35%	0%	51%	10,813	4,669	15,482	16,904	92	90
357	Belle Plaine	Sumner	727.5	22%	38%	0%	60%	7,939	3,242	11,181	12,324	92	90
287	West Franklin	Franklin	731.5	22%	42%	0%	64%	6,954	4,115	11,070	11,342	78	74
247	Cherokee	Crawford	738.5	13%	52%	0%	65%	6,925	4,640	11,565	11,855	87	78
484	Fredonia	Wilson	750.0	16%	51%	0%	66%	6,230	4,178	10,408	10,955	87	77
440	Halstead	Harvey	750.1	17%	28%	0%	46%	5,610	4,166	9,776	11,245	92	90
461	Neodesha	Wilson	763.0	12%	49%	1%	62%	6,377	4,147	10,524	11,317	81	82
268	Cheney	Sedgwick	774.3	13%	18%	0%	31%	5,937	4,019	9,956	11,099	95	89
405	Lyons	Rice	788.7	18%	74%	16%	108%	11,094	4,754	15,848	16,833	85	82
249	Frontenac	Crawford	789.0	7%	37%	0%	44%	6,172	3,085	9,257	10,159	87	86
436	Caney Valley	Montgomery	789.2	10%	39%	1%	49%	6,041	3,665	9,706	9,908	89	84
417	Morris County	Morris	791.5	13%	42%	1%	55%	7,192	3,704	10,896	11,531	86	83
396	Douglass	Butler	796.6	13%	29%	0%	42%	6,319	4,393	10,712	11,660	87	85
460	Hesston	Harvey	801.1	9%	23%	3%	34%	5,749	3,930	9,679	11,316	98	95
	Riverton	Cherokee	814.7	13%	52%	0%	65%	7,608	4,335	11,943	12,707	81	70

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-94

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficien	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
323	Rock Creek	Pottawatomie	821.0	17%	29%	0%	45%	5,780	3,570	9,350	10,690	98	97
289	Wellsville	Coffey	828.5	21%	36%	0%	57%	7,754	5,335	13,089	11,665	92	89
244	Burlington	Franklin	828.5	18%	23%	0%	41%	6,500	3,956	10,456	14,057	88	83
363	Holcomb	Finney	830.0	14%	50%	12%	76%	6,809	4,456	11,265	14,540	90	90
361	Anthony-Harper	Harper	831.8	21%	57%	2%	79%	6,797	4,637	11,435	13,074	90	89
466	Scott County	Scott	851.7	14%	49%	18%	81%	6,742	3,736	10,478	12,485	86	85
495	Ft Larned	Pawnee	865.5	24%	46%	0%	70%	9,616	6,009	15,625	16,457	91	81
415	Hiawatha	Brown	892.9	20%	45%	0%	65%	7,002	4,037	11,039	12,187	94	92
447	Cherryvale	Montgomery	906.2	11%	47%	0%	58%	6,197	2,973	9,170	9,623	85	77
508	Baxter Springs	Cherokee	916.5	10%	61%	2%	74%	6,595	3,670	10,265	10,540	85	83
340	Jefferson West	Jefferson	926.7	12%	23%	0%	34%	6,594	3,641	10,235	11,461	94	90
441	Sabetha	Nemaha	928.0	14%	31%	1%	45%	6,024	4,063	10,087	10,952	92	96
352	Goodland	Sherman	939.3	21%	44%	9%	74%	6,567	3,463	10,031	10,318	77	75
407	Russell County	Russell	942.5	18%	42%	0%	61%	6,377	4,248	10,625	11,811	85	83
473	Chapman	Dickinson	943.0	15%	34%	1%	50%	6,121	4,453	10,573	11,061	93	84
343	Perry	Jefferson	943.6	15%	26%	1%	42%	6,892	3,647	10,539	12,250	91	88
337	Royal Valley	Jackson	953.0	16%	37%	0%	53%	6,520	4,731	11,251	11,615	94	80
315	Colby	Thomas	957.8	21%	35%	1%	56%	5,960	4,516	10,476	11,087	83	78
362	Prairie View	Linn	961.3	15%	45%	1%	61%	6,410	4,938	11,348	12,838	93	94
210	Hugoton	Stevens	989.5	11%	55%	15%	81%	6,765	3,659	10,424	11,181	89	79
400	Smoky Valley	Mcpherson	991.0	13%	28%	1%	43%	6,432	3,993	10,424	12,130	86	81
			56,282.1	16%	40%	3%	59%	6,915	4,174	11,089	12,173	89	85
312	Haven	Reno	1,002.8	12%	38%	0%	51%	7,370	3,782	11,152	12,218	92	87
248	Girard	Crawford	1,008.5	10%	41%	0%	51%	6,731	3,549	10,281	11,187	89	87
331	Kingman - Norwich	Kingman	1,049.2	22%	41%	0%	63%	6,413	3,785	10,198	11,431	89	86
333	Concordia	Cloud	1,053.8	21%	55%	0%	75%	10,387	5,046	15,433	16,137	88	86
336	Holton	Jackson	1,086.7	12%	28%	0%	40%	10,983	3,656	14,639	15,554	89	88
382	Pratt	Pratt	1,105.1	17%	38%	3%	58%	6,859	3,882	10,740	11,573	84	80
321	Kaw Valley	Pottawatomie	1,106.0	22%	33%	0%	55%	6,994	4,360	11,354	12,076	92	87
365	Garnett	Anderson	1,109.9	15%	45%	0%	60%	6,499	3,678	10,176	10,959	75	69
434	Santa Fe Trail	Osage	1,129.9	22%	37%	0%	59%	6,628	4,300	10,928	11,702	92	84
367	Osawatomie	Miami	1,149.0	18%	54%	0%	73%	6,966	4,477	11,442	12,509	84	83
493	Columbus	Cherokee	1,150.0	14%	50%	0%	64%	6,287	4,451	10,738	11,478	88	84
309	Nickerson	Reno	1,167.0	16%	59%	4%	79%	5,895	4,306	10,201	10,943	91	86
264	Clearwater	Sedgwick	1,279.6	11%	18%	0%	29%	5,437	3,473	8,910	10,350	89	80
320	Wamego	Pottawatomie	1,306.0	15%	28%	0%	44%	8,281	4,275	12,556	14,042	95	87
348	Baldwin City	Douglas	1,338.8	14%	17%	0%	31%	5,586	3,660	9,246	10,730	96	93
491	Eudora	Douglas	1,362.9	15%	27%	2%	44%	6,219	3,473	9,692	11,691	88	

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-95

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficiency	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
379	Clay Center	Clay	1,371.6	18%	34%	0%	52%	7,825	4,274	12,099	12,901	93	91
503	Parsons	Labette	1,374.3	16%	64%	0%	80%	7,126	3,365	10,492	12,241	79	70
257	Iola	Allen	1,439.1	21%	53%	0%	74%	6,764	4,116	10,880	11,287	83	70
203	Piper-Kansas City	Wyandotte	1,529.0	8%	9%	0%	17%	4,770	3,179	7,949	9,364	90	91
506	Labette County	Labette	1,535.0	12%	49%	0%	61%	6,368	3,964	10,331	10,925	93	92
435	Abilene	Dickinson	1,575.4	18%	37%	0%	55%	5,629	2,810	8,438	9,240	87	80
409	Atchison	Atchison	1,583.1	22%	61%	0%	83%	5,978	4,105	10,082	11,315	82	77
375	Circle	Butler	1,593.2	12%	27%	0%	39%	5,202	3,207	8,409	9,962	89	88
214	Ulysses	Grant	1,622.5	13%	56%	22%	92%	6,289	3,521	9,810	12,007	77	79
416	Louisburg	Miami	1,627.2	11%	14%	0%	25%	5,152	3,197	8,349	10,709	96	94
353	Wellington	Sumner	1,641.5	24%	49%	0%	73%	6,492	3,405	9,897	11,485	83	78
207	Ft Leavenworth	Leavenworth	1,701.1	15%	10%	3%	27%	5,522	3,363	8,884	10,378	93	86
394	Rose Hill	Butler	1,716.3	11%	19%	0%	30%	5,160	3,226	8,386	11,340	84	81
464	Tonganoxie	Leavenworth	1,743.2	14%	22%	0%	36%	5,251	3,361	8,612	9,963	90	84
230	Spring Hill	Johnson	1,795.0	10%	19%	1%	30%	5,863	4,249	10,112	12,253	88	87
413	Chanute	Neosho	1,799.7	17%	49%	1%	67%	6,475	3,021	9,496	11,347	83	80
445	Coffeyville	Montgomery	1,814.2	14%	66%	1%	82%	6,419	3,755	10,174	11,167	73	64
263	Mulvane	Sedgwick	1,829.0	14%	24%	0%	38%	5,216	3,684	8,900	10,033	88	81
446	Independence	Montgomery	1,865.6	14%	55%	1%	69%	5,776	3,248	9,024	9,363	82	80
234	Fort Scott	Bourbon	1,924.1	10%	54%	0%	64%	5,914	3,079	8,993	10,014	81	80
267	Renwick	Sedgwick	1,961.8	11%	15%	0%	25%	5,453	3,216	8,668	10,654	94	92
			53,447.1	15%	37%	1%	53%	6,295	3,659	9,954	11,269	87	83
368	Paola	Miami	2,067.4	16%	28%	0%	45%	11,346	3,962	15,308	16,832	89	86
490	El Dorado	Butler	2,083.7	16%	44%	0%	61%	10,990	4,969	15,960	16,730	85	78
402	Augusta	Butler	2,166.3	15%	34%	0%	48%	5,389	2,973	8,362	9,519	90	88
313	Buhler	Reno	2,207.0	11%	33%	1%	46%	5,540	3,662	9,202	10,288	91	84
469	Lansing	Leavenworth	2,311.6	12%	13%	0%	25%	4,883	3,073	7,956	9,017	88	86
418	McPherson	Mcpherson	2,338.2	16%	29%	3%	48%	7,916	4,022	11,937	12,832	89	86
204	Bonner Springs	Wyandotte	2,370.4	13%	37%	2%	52%	5,498	3,770	9,268	11,223	76	72
465	Winfield	Cowley	2,411.5	18%	49%	1%	68%	8,596	4,720	13,316	15,609	79	74
290	Ottawa	Franklin	2,414.7	13%	42%	1%	56%	6,377	3,618	9,995	11,688	84	85
262	Valley Center	Sedgwick	2,541.2	13%	25%	1%	38%	4,980	3,424	8,404	9,786	92	87
250	Pittsburg	Crawford	2,591.0	15%	63%	6%	84%	6,268	3,754	10,022	11,105	81	78
470	Arkansas City	Cowley	2,762.1	19%	64%	12%	95%	6,523	3,675	10,199	10,652	87	85
489	Hays	Ellis	2,835.6	20%	38%	4%	62%	8,925	4,004	12,930	14,224	93	92
428	Great Bend	Barton	2,989.1	15%	59%	16%	89%	7,816	3,557	11,372	12,274	87	85
458	Basehor-Linwood	Leavenworth	2,113.5	11%	10%	1%	22%	4,800	3,425	8,225	9,251	91	89
			36,203.3	15%	39%	4%	58%	7,042	3,769	10,810	12,041	87	84

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

Spending and Achievement Comparison
2007-08 School Year

Appendix "G"

2-96

USD	USD Name	County	FTE Enrollment	% Total Enrollment				Per Pupil Spending				Avg. Proficien	
								Current Operating			Total		
				Spec. Ed.	F/R Lunch	ELL	Total	Instruction	Other	Total	Spending	Reading	Math
345	Seaman	Shawnee	3,427.2	14%	26%	0%	40%	5,444	3,594	9,038	10,433	85	82
450	Shawnee Heights	Shawnee	3,437.7	15%	27%	2%	44%	5,590	3,619	9,209	10,216	84	81
373	Newton	Harvey	3,462.3	17%	52%	8%	77%	7,449	4,033	11,482	12,493	85	82
202	Turner-Kansas City	Wyandotte	3,797.2	13%	61%	7%	81%	6,190	4,079	10,269	12,359	74	74
453	Leavenworth	Leavenworth	3,990.0	20%	49%	2%	71%	8,502	5,179	13,680	14,515	76	68
231	Gardner Edgerton	Johnson	4,137.8	13%	25%	1%	39%	5,857	3,927	9,785	12,778	95	93
385	Andover	Butler	4,296.3	12%	10%	1%	23%	5,267	3,061	8,328	10,574	93	90
480	Liberal	Seward	4,300.4	9%	70%	34%	113%	5,883	3,291	9,174	10,050	65	60
308	Hutchinson	Reno	4,520.7	18%	61%	4%	83%	6,318	3,923	10,241	11,662	84	77
253	Emporia	Lyon	4,544.2	13%	65%	31%	108%	7,716	4,122	11,837	13,043	80	77
261	Haysville	Sedgwick	4,561.2	15%	40%	4%	59%	5,279	4,050	9,329	10,753	80	77
265	Goddard	Sedgwick	4,717.8	14%	18%	2%	33%	4,998	3,553	8,551	10,410	92	89
437	Auburn Washburn	Shawnee	5,324.8	15%	24%	2%	40%	5,393	3,469	8,863	10,126	92	90
443	Dodge City	Ford	5,485.1	14%	80%	48%	142%	6,700	4,264	10,964	12,769	74	69
383	Manhattan-Ogden	Riley	5,633.8	16%	28%	4%	48%	6,416	3,736	10,152	11,223	89	85
232	De Soto	Johnson	5,718.9	9%	13%	3%	24%	5,844	3,487	9,331	11,353	91	87
266	Maize	Sedgwick	6,201.0	11%	11%	1%	23%	5,737	2,536	8,272	9,337	91	89
260	Derby	Sedgwick	6,248.7	14%	34%	7%	55%	6,104	3,176	9,281	10,302	86	82
457	Garden City	Finney	6,834.0	12%	65%	33%	110%	5,934	4,230	10,164	10,703	78	80
475	Geary County	Geary	6,985.9	15%	53%	7%	75%	5,615	4,188	9,803	10,819	89	85
305	Salina	Saline	7,041.2	16%	52%	5%	73%	8,675	5,101	13,777	15,392	85	85
			104,666.2	14%	41%	10%	65%	6,250	3,847	10,097	11,485	84	81
497	Lawrence	Douglas	10,316.6	14%	31%	4%	49%	5,859	3,705	9,564	11,269	85	80
501	Topeka	Shawnee	12,698.9	5%	70%	6%	80%	7,155	4,451	11,606	12,676	72	69
500	Kansas City	Wyandotte	18,468.2	13%	83%	25%	122%	8,238	5,693	13,931	14,549	58	56
229	Blue Valley	Johnson	19,823.8	10%	4%	2%	15%	5,767	3,698	9,465	12,465	95	94
233	Olathe	Johnson	24,798.7	12%	18%	4%	35%	6,475	3,608	10,083	12,130	91	90
512	Shawnee Mission	Johnson	27,025.5	12%	23%	6%	40%	6,318	3,423	9,741	11,856	87	87
259	Wichita	Sedgwick	45,413.9	14%	70%	13%	98%	6,202	4,975	11,177	12,155	70	66
			158,545.6	12%	45%	9%	66%	6,501	4,296	10,797	12,402	84	81

Compiled by Kansas Policy Institute; Source: Kansas Dept. of Education

Proficiency score is the average of all grade levels. % Total Enrollment assumes <10 students =5 (exact numbers not disclosed if <10 in a category).

KANSAS ASSOCIATION OF SCHOOL BOARDS

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Testimony before the
House Appropriations Committee

by

Mark Tallman, Assistant Executive Director/Advocacy
Kansas Association of School Boards

January 21, 2010

Mr. Chairman, Members of the Committee:

I have been invited to appear before the committee to discuss some general issues regarding school finance, in particular concerning school district balances. I have attached several documents, which I will review for your consideration. However, I wanted to begin with several items discussed by the Kansas Public Policy Institute.

Cash Balances

Total Budgeted District Expenditures, 2009-10: $5,595.1 million

Total Cash Reserves, July 1: $1,458.9 million

Restricted Funds:

Capital Outlay	$451.7 million
Bond and Interest	$344.3 million
Special Reserve	$86.1 million
Textbooks	$43.3 million
Supplemental General	$42.2 million
Gifts and Grants	$23.5 million
Special Liability	$8.7 million

Total Unavailable: $999.8 million

Remaining balances: $459.2 million = 8.2% of budgeted expenditures

Appropriations Committee
Date 1-21-10
Attachment 3-1

Average monthly expenditures: $466.3 million (One-twelfth of total)
State General Statutory Ending Balance Requirement: 7.5%

Cash balances are maintained for the following reasons:
1. Legal requirements.
2. Building capital outlay reserves for major projects, earning interest without paying debt.
3. Providing "cash flow" for expenditures that occur before state aid arrives.
4. A cushion if state aid or other income is delayed or reduced.
5. Unexpected expenses (roof repair, bus replacement, etc.)

These decisions are made by local elected officials, accountable to the voters in their community.

School District Efficiencies

It has been suggested districts could save money by reducing spending to the "average" costs in various budget areas. However, school district budgets are essentially set by the state. Similar districts have similar budgets. Districts that are high spending in some areas compensate by being low spending in others. Suggesting districts can reduce spending to the "average" means they would have to give up the benefits of spending where they are "high," but must continue to live with the trade-offs where they are "low," as the following chart demonstrates.

	Instruction: Teachers	Leadership, Prof. Develop	Student Services	Total	Budget Based On Low Averages
District A	$5,000	$2,000	$1,000	$8,000	$7,333
District B	$4,000	$1,000	$3,000	$8,000	$6,666
District C	$6,000	$1,000	$1,000	$8,000	$7,000
Average	$5,000	$1,333	$1,667	$8,000	$7,000

Please remember the following: First, simply cutting costs is not the same as being more efficient. Efficiency means getting the same (or better) results at less cost. Second, school district spending should be valued for reasons other than test scores alone. Third, Kansas communities may have different values and priorities. That is why we elect local school boards, and why the authority of school boards is written into the Kansas Constitution.

Student Achievement, School Funding and the Future of Kansas

Kansas Association of School Boards, July 2009

Mark Tallman, Assistant Executive Director/Advocacy

INTRODUCTION

Educational attainment is crucial to the future economic and social well-being of our society. The economic value of education to individuals, states and society as a whole is increasing. Kansas has made vast strides in improving educational attainment and ranks in the top third of states by education levels. This has given Kansas among the highest per capita income and lowest poverty rates in the region.

Spending on public education has increased significantly, in part due to equally significant increases in requirements, standards and student needs. However, current school district spending has ***not*** significantly increased compared to Kansas personal income. State aid to public schools ***has*** increased faster than personal income, but this has resulted in lower overall property taxes and a more equal tax burden.

In recent years, the people, through their state and federal elected officials, have demanded even greater education outcomes. In 2005, the Kansas Supreme Court ruled the state was not providing constitutionally suitable funding to meet these outcomes, based on the Legislature's own cost studies. In response, the Legislature approved changes that resulted in over $900 million in additional funding.

With additional funding has come substantially improved educational results. By every academic measure, student achievement has improved; student groups targeted for special assistance have seen even more progress; and on national measures, Kansas ranks among the most successful states and has been improving faster than the national average.

States spending more on education usually have better academic results. That is certainly true among states in the region where Kansas is a clear leader. But Kansas student achievement ranks among the best in the nation, despite spending below the national average, based on the most recent information available.

But the progress of recent years is threatened by the state's budget crisis. For the 2009-10 school year, the Legislature has failed to fund many commitments made following the Supreme Court decision, and reduced state aid by $125.5 million. Without federal stimulus funding, which expires after next year, the reduction would be $320 million. Estimates from the Kansas Legislative Research Department indicate even deeper cuts are likely for 2010-11 and beyond.

Although the national recession has made the state budget situation much worse, the deteriorating financial position is rooted in years of targeted tax cuts and diversions from the State General Fund. The state must decide whether its current tax policies are more important than funding to meet its stated educational objectives. Failure to sustain suitable funding for the educational interests of the state is not only contrary to the state constitution, it threatens the future of the state and its people.

h-3

1. WHY IS PUBLIC EDUCATION IMPORTANT TO KANSAS?

Kansas public schools have consistently educated approximately 90 percent of the school children in the state. Despite what critics of public education claim, Kansas educational expectations and outcomes have simply never been higher than today.

Long-Term Educational Attainment. According to the U.S. Census, the percent of Kansans 25 and older with a high school diploma was just 28.5 percent in 1940. It has steadily increased every decade since, reaching 86 percent in 2000. Kansans with a college degree rose from 4.6 percent in 1940 to 25.8 percent in 2000.

Educational attainment by African Americans in Kansas has risen even more dramatically, from 16 percent with a high school diploma in 1940, to 79.7 percent in 2000; and just 2.3 percent with a college degree in 1940, to 14.9 percent in 2000. Hispanic attainment has only been reported since 1980. Adult Hispanics with a high school diploma rose from 53.2 percent in 1980, to 58.1 percent in 1990, but dropped to 51.7 percent in 2000. Hispanics with a college degree rose from 8.7 percent to 10.1 percent, but dropped slightly to 9.7 percent in 2000. However, a significant number of Hispanics immigrated to Kansas from other states or countries and are not the products of Kansas public schools.

Progress in Recent Years. According to the latest estimates from the National Center for Education Statistics, these trends have continued since 2000, with the percent of Kansans 25 and older with a high school diploma increasing from 86 percent to 88.7 percent in 2005, and those with a college degree increasing from 25.8 percent to 28.7 percent.

For those most recently attending public schools, Kansans ages 18 to 24, the percent with a high school diploma increased from 78.3 percent to 84.2 percent between 2000 and 2005. Another indicator is the cumulative promotion index, which measures the percent of students graduating in four years. A report from *Education Week* and *Editorial Projects in Education* found the Kansas index rose from 72.8 percent in 1996 to 75.4 percent in 2006. Kansas was one of a minority of states showing improvement between 2005 and 2006. These reports indicate a growing number of students who do not graduate in four years go on to receive a diploma through various drop-out recovery programs operated by school districts or cooperatives.

Economic Impact of Education. Education has become the single most critical factor in social and economic well-being. Most would agree the benefits of education go far beyond earning power alone, but that is one of the few ways to measure the individual impact of educational attainment.

The United States is in the midst of a growing social divide based on education levels. Between 1973 and 2007, growth in family income based on education, adjusted for inflation, changed as follows:

Educational Attainment	Average Income, 2005	Change in Family Income, 1973-2007, Adjusted for Inflation
Some high school; no degree	$17,299	-15.7%
High school diploma	$26,933	+3.3%
Some college	$30,627	+15.8%
Bachelor's degree	$52,671	+36.3%
Advanced college degree	$66,754 (Master's Degree) $112,902 (Professional Degree) $91,370 (Doctoral Degree)	+48.3%

As a result, educational levels strongly affect a state's economic performance. In general, states with higher levels of education also have higher per capita income and lower poverty rates. This is clearly true for Kansas, its neighbors and other Plains states.

	Economic Prosperity Indicators		Educational Level for Population over 25 years, 2006		
State	Per Capita Income, 2006 (U.S. Rank)	Estimated Poverty Rate, 2007 (U.S. Rank)	High School Diploma (U.S. Rank)	Bachelor's Degree (U.S. Rank)	Advanced Degree (U.S. Rank)
Colorado	$39,186 (8)	12.0% (19)	88.0% (17)	34.3 (4)	12.4 (8)
Minnesota	$38,712 (12)	9.5% (9)	90.5% (1)	30.4 (12)	9.8 (20)
Kansas	**$34,743 (21)**	**11.2% (17)**	**88.7% (13)**	**28.6 (17)**	**9.8 (18)**
Nebraska	$34,397 (23)	11.2% (18)	89.5% (8)	26.9 (22)	8.4 (30)
South Dakota	$33,929 (26)	13.1% (30)	88.3% (15)	24.8 (32)	7.2 (43)
Iowa	$33,236 (30)	11.0% (15)	88.9% (11)	24.0 (37)	7.4 (41)
Missouri	$32,705 (31)	13.0% (29)	84.8% (31)	24.3 (36)	8.7 (29)
North Dakota	$32,552 (32)	12.1% (20)	88.1% (16)	25.6 (26)	6.5 (49)
Oklahoma	$32,210 (37)	15.9% (39)	84.3% (33)	22.1 (42)	7.2 (43)
United States	*$36,276*	*13.0%*	*84.1%*	*27.0*	*9.9*

Source: U.S. Census Bureau, Bureau of Economic Analysis

Kansas ranks in the top half of the nation – 21st – in per capita income. Among neighboring and Plains states, only Colorado and Minnesota have higher per capita income than Kansas, with Nebraska close behind. These four states have the highest overall educational attainment. South Dakota, Iowa, Missouri, North Dakota, and Oklahoma have lower per capita income than Kansas, and lower educational attainment. Kansas is a high income point on the prairie because it is a high education point as well.

Likewise, only Minnesota and Iowa had a lower *poverty* rate than Kansas in 2007. The states with the highest poverty in the region have the lowest education levels.

Other Benefits of Education. Improving educational attainment has an impact on at least two other areas concerning public well-being. Numerous studies have shown higher educational levels are associated with better health outcomes. Other studies demonstrate improving outcomes, such as cutting the drop-out rate, reduces crime.

Spending on education is by far the largest part of the state budget, with K-12 receiving about 54 percent of the State General Fund (SGF) and higher education another 11 percent. The other major components of the SGF budget are human services, particularly health care, and public safety. By reducing poverty, improving health care and reducing crime, improved educational outcomes can reduce the need for public spending.

If Kansans are going to prosper economically and socially, the state must continue to increase education attainment. Of course, the same is true for the United States compared to the rest of the world.

2. HOW MUCH HAS EDUCATIONAL FUNDING INCREASED?

Some have noted school district funding has increased significantly in recent years, while there has been almost no increase in total statewide student enrollment. Public school enrollment is almost unchanged between 1997-98 and 2009-10, yet total expenditures from all sources – federal, state and local – have risen by 83.6 percent, or $2.5 billion. That means total spending per pupil has increased over 83 percent, or about 7.0 percent per year.

School Funding and Kansas Income. Was that increase excessive? Total personal income in Kansas rose from $63.4 billion in 1997 to $106.4 billion in 2008. (Figures for 2009 and 2010 are not available.) That is 68 percent or 6.8 percent per year – just slightly less than education funding increased.

Actually, that is true over a much longer period of time. Total school district enrollment today is very close to total enrollment 35 years ago. Since 1975, school district operating budgets have increased over 700 percent. But Kansas per capita income increased over ***800 percent*** between 1970 and 2007, exceeding the national average. As Kansas school districts have improved educational attainment, earnings have increased so K-12 education has, in a sense, paid for itself. As a percent of Kansas personal income, school district operating budgets (including federal stimulus funds) are now equal to where they were in 1997, and close to the 35-year average. In other words, the overall cost of funding public education has not significantly increased compared to income.

It is true ***state aid*** for school districts has increased more rapidly in the past 35 years. That is because the state has assumed a larger role in funding education, both to provide more equal education opportunities and to reduce reliance on local property taxes. In 1992, the new school finance formula raised state taxes but significantly reduced school district property taxes in most districts. In the 1990s, the statewide mill levy was reduced from 35 to 20 mills and removed from motor vehicles. The state also began assisting districts with lower valuations per pupil in building construction, remodeling and equipment, and increased the state share of the local option budget.

How was the money used? Since 1998, per pupil spending has increased about 7.0 percent per year. But spending per pupil doesn't explain that a large share of the new money didn't go to regular classroom education but for targeted programs. Nearly $600 million more in state funding went to special education and to help students at-risk of failing and to vocational classes and transportation costs. Another $200 million was federal funding for special education, aid for disadvantaged students, instructional and technology aid, and school lunches. These targeted purposes amounted to one-third of the total increase since 1998.

Without those dollars, per student spending increased about 4.2 percent per year. The biggest expense for most districts is employee costs. From 1997-98 to 2008-09, average teacher salaries, including benefits, increased from $36,505 to $52,869: 45 percent or 4.1 percent per year. Districts spend almost exactly the same share of their operating budgets on teacher salaries today as they did 35 years ago (over 50 percent). But they now employ many more classroom teachers to meet the changing needs of students and higher expectations.

3. WHY HAVE EDUCATIONAL COSTS INCREASED?

Although the number of students has not changed much over the past 35 years, the type of students, the services they receive and the outcomes expected have changed dramatically.

- **Special Education.** Before federal and state requirements for disabled students began in the 1970s, these children received little or no schooling. The number of children served and the cost of these programs have increased dramatically, fueled by demands from parents, advocates, elected officials and the courts; and by medical advances, de-institutionalization and privatization. The "excess cost" of special education

is now more than 10 percent of district budgets, and rising every year as more services are expected in areas such as autism.

- **Children At-Risk.** For decades, it has been documented that lower income, English language learners and children from some minority groups have lagged significantly behind in educational attainment. This is true nationally, and in private schools as well as public schools. Both national and state studies, such as the 2006 Legislative Post Audit Cost Study, have shown it is much more expensive to educate these students to high standards. These children comprise a much larger percentage of school district enrollments today. Districts have added numerous programs to help them succeed.

- **Demographic Changes.** The single greatest factor contributing to enrollment growth in Kansas public schools is Hispanic immigration. Without these students, Kansas enrollment would have declined over 5 percent this decade. This change is a stark contrast to decades of net out-migration from Kansas, and other Plains states. Some estimates are that over 90 percent of the Hispanic children in the United States are citizens. However, Hispanic high school students in Kansas currently suffer dropout rates exceeding one-third, and without dramatic change will create a huge unskilled workforce over the next generation, for whom jobs may be scarce and wages low.

- **Higher Standards.** Until fairly recent changes in the economy, it was accepted that many students could drop out of high school or leave with relatively low skills because the U.S. economy provided jobs that could support these individuals and their families. That is no longer the case. Competing in the new knowledge-based economy requires almost all students reach to levels never previously expected or attained by the public school system. Other nations are also raising educational attainment to meet and surpass expectations in the United States.

In addition to these demographic and economic changes, the state constitution, Legislature and State Board of Education have imposed legal requirements that have increased costs.

Rising Expectations. The Kansas Constitution's Article Six requires a system of public education to provide for "intellectual, educational, vocational, and scientific ***improvement***." In 1992, the Kansas Legislature required school accreditation be based on a system of "***measurable improvement***" in school performance. In 2003, the Kansas State Board of Education adopted the standards of the federal No Child Left Behind Act, which requires schools meet annual targets in student proficiency, based on reading and math state assessments, ***increasing*** every year until 2014 when 100% of students must be proficient.

Legislative Cost Studies. Twice in the past 10 years, the Kansas Legislature commissioned studies to determine the cost of "suitable" education funding as required by the Kansas Constitution. Both the Augenblick and Myers (2001) study and the Legislative Post Audit (2006) study came to similar conclusions. Neither study indicated public schools were failing, or performance was declining. Instead, using four different approaches, the two studies found funding was inadequate to meet increasing standards, especially for students in groups with historically lower performance now being held to the same rising expectations.

***Montoy* Case.** Based on those studies, the Kansas Supreme Court held in the *Montoy* lawsuit the Legislature was failing to provide suitable funding of education, as required by Article Six of the Kansas Constitution. It should be noted neither the Legislature nor Kansas State Board of Education, both of which were defendants in the *Montoy* case, made any effort to reduce state performance standards when told what they would cost, even after the Court ordered the Legislature to increase school funding based on those costs.

4. WHAT HAS HAPPENED TO STUDENT ACHIEVEMENT?

Between 1998 and 2009, school district general fund budgets, determined by the state, increased by $941 million, or 41.6 percent. But over 60 percent of that amount ($583 million) was targeted funding for special education, at-risk programs, bilingual education, vocational education and mandatory transportation costs. Without those increases, state funding for "regular" education increased just 15.8 percent over that period, or less than 1.5 percent per year. To compensate, school districts increased local option budgets by $673 million. What were the results of that funding?

- Between 2000 and 2008, the percent of students scoring proficient or higher on all four state assessments (reading, writing, science and history/government) increased at equal to or greater than the percentage increase in both school district budgets and state aid.

- For every student group that received targeted funding increases (students with disabilities, bilingual, and free lunch), the achievement gap on state assessments narrowed substantially. This also raised the achievement of minority groups, doubling or tripling their proficiency rates.

- Kansas ACT scores for graduating seniors increased every year from 2003 to 2008, exceeding both the average and rate of increase for both Kansas and other states with universities in the "Big 12." Kansas also has one of the highest rates of high school graduates taking the ACT.

- On the National Assessment of Education Progress, Kansas combined fourth and eighth grade reading and math scores increased from 12th in the nation in 2003, to 11th in 2005 and seventh in 2007. Kansas now has the highest combined scores among "Big 12" states.

- Between 1996 and 2006, Kansas increased its national ranking for graduation rates using the cumulative promotion index – basically the percentage of students graduating in four years – from 21st to 16th.

On every measure, Kansas academic indicators have improved; where there was targeted additional funding, the improvement was even greater, and on every national comparative measure, Kansas improved faster than the national average.

It has been noted student performance was improving on many measures *before* the Court-ordered additional funding reached districts beginning in 2006. But as also noted, education funding has been increasing for the past decade, especially in targeted areas. The Legislature began increasing at-risk funding before the *Montoy* decision. Federal funding increased significantly when the No Child Left Behind Act passed in 2001, but leveled off after the cost of the Iraq war increased. Local districts increased funding to expand all-day kindergarten programs. Arguably, it was the success of these programs that convinced the courts that funding DOES make a difference – the same conclusion the Legislative Post Audit study found in 2006.

5. DO NATIONAL TESTS SHOW MOST KANSAS STUDENTS ARE FAILING?

Some critics of Kansas public schools charge additional funding for education hasn't been effective because less than half of Kansas fourth and eighth graders tested by the National Assessment of Education Progress (NAEP) scored "proficient" in reading and math. Several facts must be kept in mind.

- NAEP assessments only test a small sample of Kansas students, and are not based on Kansas academic standards. The NAEP provides a general measure of Kansas academic performance compared to other states, but is not designed to assess how students are mastering the standards adopted by Kansas education officials. Kansas schools are held accountable for performance on Kansas assessments, not on the NAEP.

- According to the National Assessment Governing Board, which oversees NAEP policies, "In particular, it is important to understand clearly that the Proficient achievement level does not refer to 'at grade level'....Students who may be considered proficient in a subject to the common usage of the term, might not satisfy the requirements of the NAEP achievement level." In other words, the NAEP "Proficient" level is a very challenging standard. Documents from NAEP indicate that if there is a benchmark for "passing," it is the "Basic" level.

- No states have even a majority of students scoring "Proficient" on each of these tests, and studies from the U.S. Department of Education also using NAEP results show both private schools and public charter schools have performance levels similar to public schools taking into account differences in student characteristics.

Here is the percentage of Kansas students scoring at both "Basic" and "Proficient" levels on the 2007 NAEP, compared to the U.S. average.

2007 National Assessment of Education Progress				
	Basic or Higher		Proficient or Higher	
	Kansas	U.S.	Kansas	U.S.
Grade 4 Math:	89%	81%	51%	39%
Grade 8 Math:	81%	70%	40%	31%
Grade 4 Reading:	72%	66%	36%	32%
Grade 8 Reading:	81%	73%	35%	29%

Obviously, a solid majority of Kansas students tested by the NAEP are "passing." Regardless of the standard, Kansas significantly exceeds the national average. Also, every state that exceeds Kansas in the combined percentage of students at "Proficient" on all four tests spent significantly more per pupil than Kansas.

	2007 NAEP, Combined Percent at Proficient	NAEP National Rank at Proficient	2006 Current Spending Per Pupil	Spending Per Pupil National Rank
Massachusetts	201	1	$11,981	5
New Jersey	174	2	$14,630	2
Vermont	173	3	$12,614	3
New Hampshire	168	4	$10,079	13
Minnesota	168	5	$9,158	21
Kansas	**162**	**6**	**$8,392**	**30**

2+E

6. How does Kansas spending and results compare to other states?

Kansas school spending has clearly been effective in producing positive results. But how does the cost of those results compare to spending in other states?

The most recent national data on school spending from the National Center for Education Statistics is for FY 2006, which included the first and largest increase following the *Montoy* decision. Even after this increase, Kansas was still below the national average, and ranked in the bottom half of states on both total revenue per pupil and current spending per pupil (which excludes debt service and capital costs).

	2006 Funding Per Pupil (with Regional Rank)		Educational Achievement (with Regional Rank)			
			High School Completers	ACT	2007 NAEP Combined	
State	Total Revenue	Current Spending	Percent of 18- to 24-year-olds	2008 Score	Basic or Above	Proficient or Above
Minnesota	$11,010 (1)	$9,138 (1)	84.0 (3)	22.6 (1)	321 (3)	168 (1)
Nebraska	$10,541 (2)	$8,736 (2)	84.0 (3)	22.1 (3)	304 (6)	143 (7)
Kansas	**$9,973 (3)**	**$8,392 (4)**	**84.2 (2)**	**22.0 (4)**	**323 (2)**	**162 (2)**
N. Dakota	$9,815 (4)	$8,603 (3)	88.4 (1)	21.6 (6)	336 (1)	154 (3)
Iowa	$9,771 (5)	$8,360 (5)	83.8 (5)	22.4 (2)	318 (5)	150 (5)
Missouri	$9,585 (6)	$8,107 (6)	80.8 (7)	21.6 (6)	296 (8)	131 (8)
Colorado	$9,285 (7)	$8,057 (7)	80.4 (8)	20.5 (8)	306 (7)	149 (6)
S. Dakota	$8,904 (8)	$7,651 (8)	81.2 (6)	22.0 (4)	321 (4)	151 (4)
Oklahoma	$8,069 (9)	$6,961 (9)	79.2 (9)	20.7 (9)	285 (9)	107 (9)
U.S.	*$10,771*	*$9,138*	*80.4*	*21.1*	*290*	*131*

Among the nine neighboring and Plains states, Kansas ranked third in total revenue and fourth in current spending. On achievement measures, Kansas ranked second for high school completers, fourth in average ACT scores, and second in NAEP scores at both the basic and proficient level. In other words, Kansans are getting educational results in line with what they spend per student – or better.

In the following table, the 50 states were ranked on six broad measures of educational outcomes: the combined percent of students scoring at "basic" on the 2007 NAEP, the combined percent at "proficient," the percent of 18- to 24-year-olds completing high school, and the percent of adults 25 and older with a high school diploma, bachelor's degree and advanced degree, which produced an average rank on all six measures. Total current expenditures per pupil are also provided.

Average Rank in Six Education Measures for Each State, with 2005-06 Current Spending per Pupil										
Top 10 Education Ranking		Second Ten Education Ranking		Third Ten Education Ranking		Fourth Ten Education Ranking		Bottom Ten Education Ranking	
4.7 Vermont	$12,614	15.8 Colorado	$8,057	21.2 Iowa	$8,360	29.0 Idaho	$6,440	37.8 Oklahoma	$6,961
5.7 Massachusetts	$11,981	16.2 Utah	$5,437	21.7 Wyoming	$11,197	29.8 Missouri	$8,107	38.7 S. Carolina	$8,091
8.5 N. Hampshire	$10,079	17.2 Washington	$7,830	22.5 S. Dakota	$7,651	30.2 Florida	$7,759	39.0 Kentucky	$7,662
9.0 Minnesota	$9,138	17.2 N. Dakota	$8,603	23.5 Illinois	$9,149	30.3 Indiana	$8,793	39.3 Tennessee	$6,883
9.2 New Jersey	$14,630	17.5 Maine	$10,586	23.5 Oregon	$8,545	33.2 N. Carolina	$7,388	41.0 West Virginia	$9.352
9.7 Connecticut	$12,323	17.5 Pennsylvania	$11,028	23.8 Ohio	$9,598	33.7 California	$8,486	41.5 Arkansas	$7,927
11.2 Kansas	**$8,392**	18.5 Wisconsin	$9,970	24.7 Delaware	$11,666	34.8 Georgia	$8,565	42.5 Louisiana	$8,402
11.3 Montana	$8,581	19.0 Nebraska	$8,736	25.3 Rhode Island	$11,769	35.0 Arizona	$6,472	43.7 Nevada	$7,345
13.8 Virginia	$9,447	20.3 New York	$14,884	26.7 Alaska	$11.460	35.7 Texas	$7,561	44.0 Alabama	$7,646
14.5 Maryland	$10,670	21.2 Hawaii	$9,876	27.5 Michigan	$9,572	36.7 New Mexico	$8,086	49.5 Mississippi	$7,221
Average per pupil:	$10,786	Average per pupil:	$9,501	Average per pupil:	$9,893	Average per pupil:	$7,766	Average per pupil:	$7,749

The table shows the top achieving states tend to spend most per pupil, but there are exceptions – such as Kansas, with spending below the national average but top 10 achievements. On the other hand, the bottom 20 states in achievement spend on average $3,000 less per pupil than the top 10 states, and $2,000 per pupil less than the Second Ten and Third Ten.

3-10

Central Office "Bureaucracy" ?	
	% of Kansas USDs
2.0 FTE positions, or less	23%
2.0 - 3.0 FTE positions	30%
3.0 - 4.0 FTE positions	20%
4.0 - 5.0 FTE positions	6%
More than 5.0 FTE positions	21%
	100%

How many people run each school district from the central office?

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
101	Erie-Galesburg	500.5	1.0	0.0	1.0	0.0	1.0	0.0	3.0
102	Cimarron-Ensign	655.2	1.0	0.0	0.0	0.0	0.0	1.2	2.2
103	Cheylin	136.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
105	Rawlins County	313.5	0.5	0.0	0.0	1.0	0.0	0.0	1.5
106	Western Plains	164.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
107	Rock Hills	289.5	1.0	0.0	0.0	0.0	0.0	1.0	2.0
108	Washington County	396.5	1.0	0.0	0.0	1.0	0.0	0.5	2.5
109	Republic County	472.5	1.0	0.0	0.0	0.0	0.0	3.0	4.0
110	Thunder Ridge	235.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
111	Doniphan West	371.5	0.5	0.0	0.0	0.0	0.0	1.5	2.0
200	Greeley County	212.5	0.6	0.0	0.0	0.0	0.0	1.0	1.6
202	Turner-Kansas City	3,700.2	1.0	0.0	0.0	1.0	4.0	8.9	14.9
203	Piper-Kansas City	1,629.0	1.0	0.0	0.0	0.0	0.0	3.0	4.0
204	Bonner Springs	2,343.0	1.0	0.0	1.0	0.0	3.5	3.0	8.5
205	Bluestem	535.5	1.0	0.0	1.0	0.0	0.0	1.0	3.0
206	Remington-Whitewater	519.0	1.0	0.0	0.0	0.0	1.0	1.0	3.0
207	Ft. Leavenworth	1,857.5	1.0	0.0	0.9	0.0	2.9	2.9	7.7
208	WaKeeney	411.2	1.0	0.0	0.0	0.0	2.0	1.0	4.0
209	Moscow	187.7	1.0	0.0	0.5	0.0	0.0	0.5	2.0
210	Hugoton	977.1	1.0	0.0	1.0	0.0	2.0	1.0	5.0
211	Norton Community	689.3	1.0	0.0	0.0	0.0	2.0	0.0	3.0
212	Northern Valley	193.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
213	West Solomon Valley	38.0	0.2	0.0	0.0	0.0	1.0	0.0	1.2
214	Ulysses	1,588.2	1.0	0.0	0.0	1.0	2.0	2.8	6.8
215	Lakin	624.0	1.0	0.0	0.0	0.0	1.6	1.0	3.6
216	Deerfield	241.6	1.0	0.0	1.0	0.0	0.0	1.9	3.9
217	Rolla	201.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
218	Elkhart	634.1	1.0	0.0	1.0	0.0	1.0	0.0	3.0
219	Minneola	262.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
220	Ashland	221.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
223	Barnes	329.8	1.0	0.0	0.0	0.0	0.0	2.2	3.2
224	Clifton-Clyde	275.5	0.5	0.0	0.0	0.0	0.0	1.6	2.1
225	Fowler	158.5	0.5	0.0	0.0	0.0	1.0	0.0	1.5
226	Meade	472.9	1.0	0.0	0.0	0.0	0.0	2.0	3.0
227	Jetmore	265.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
228	Hanston	74.5	0.4	0.0	0.0	0.0	1.0	0.0	1.4
229	Blue Valley	20,320.8	1.0	0.0	0.8	9.0	22.4	36.2	69.4

2009-10 KSDE Data

USD Central Office Personnel

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
230	Spring Hill	2,827.0	1.0	0.0	0.0	1.8	4.2	2.0	9.0
231	Gardner-Edgerton	4,558.5	1.0	0.0	0.0	2.0	3.0	3.9	9.9
232	De Soto	6,205.5	1.0	0.0	0.0	1.0	5.0	6.0	13.0
233	Olathe	25,512.1	1.0	0.0	1.0	1.0	16.0	22.0	41.0
234	Fort Scott	1,863.8	1.0	0.0	1.0	2.0	0.0	2.0	6.0
235	Uniontown	432.0	0.5	0.0	0.0	0.0	0.0	1.8	2.3
237	Smith Center	433.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
239	North Ottawa County	620.5	1.0	0.0	0.0	0.0	0.0	2.8	3.8
240	Twin Valley	594.5	1.0	0.0	0.0	0.0	0.0	1.6	2.6
241	Wallace County	200.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
242	Weskan	111.6	0.5	0.0	1.0	0.0	0.0	0.0	1.5
243	Lebo-Waverly	526.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
244	Burlington	816.5	1.0	0.0	0.0	0.0	3.0	1.0	5.0
245	LeRoy-Gridley	246.5	0.5	0.0	1.0	0.0	0.0	0.6	2.1
246	Northeast	557.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
247	Cherokee	651.0	1.0	0.0	0.0	0.0	1.0	1.0	3.0
248	Girard	1,000.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
249	Frontenac	845.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
250	Pittsburg	2,690.1	1.0	0.0	1.0	1.0	2.0	4.0	9.0
251	North Lyon County	507.6	1.0	0.0	1.4	0.0	0.0	0.8	3.2
252	Southern Lyon County	490.3	1.0	0.0	0.0	0.0	2.0	0.3	3.3
253	Emporia	4,267.9	1.0	0.0	0.0	2.0	7.7	6.0	16.7
254	Barber County North	453.0	1.0	0.0	1.0	0.0	2.0	1.5	5.5
255	South Barber	226.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
256	Marmaton Valley	335.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
257	Iola	1,289.2	1.0	0.0	0.5	0.0	1.0	2.0	4.5
258	Humboldt	522.5	1.0	0.0	0.0	0.0	0.0	1.9	2.9
259	Wichita	45,482.8	1.0	1.0	4.0	14.0	29.5	42.3	91.8
260	Derby	6,242.2	1.0	0.0	0.0	1.0	5.8	6.0	13.8
261	Haysville	4,707.1	1.0	0.0	0.0	0.0	5.0	7.1	13.1
262	Valley Center	2,540.4	1.0	0.0	0.0	1.0	0.0	4.0	6.0
263	Mulvane	1,840.0	1.0	0.0	1.0	1.0	3.0	3.0	9.0
264	Clearwater	1,271.4	1.0	0.0	1.0	0.0	1.0	2.0	5.0
265	Goddard	4,882.2	1.0	0.0	0.0	1.0	4.0	6.0	12.0
266	Maize	6,364.2	1.0	0.0	0.0	1.0	5.0	7.5	14.5
267	Renwick	1,945.7	1.0	0.0	1.0	0.0	2.5	0.0	4.5
268	Cheney	775.4	1.0	0.0	0.0	0.0	2.0	1.0	4.0
269	Palco	145.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
270	Plainville	368.2	1.0	0.0	0.0	0.0	1.5	0.5	3.0
271	Stockton	284.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
272	Waconda	349.8	1.0	0.0	1.0	0.0	0.5	0.0	2.5
273	Beloit	737.4	1.0	0.0	0.0	1.0	0.0	4.0	6.0
274	Oakley	413.8	1.0	0.0	1.0	0.0	0.0	0.0	2.0
275	Triplains	82.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
281	Graham County	372.5	1.0	0.0	1.0	0.0	0.0	0.9	2.9
282	West Elk	333.2	1.0	0.0	0.5	0.0	0.0	2.0	3.5
283	Elk Valley	186.6	0.5	0.0	0.0	0.0	0.0	1.0	1.5
284	Chase County	405.1	1.0	0.0	0.8	0.0	0.0	1.5	3.3
285	Cedar Vale	144.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
286	Chautauqua County	362.5	0.5	0.0	0.0	0.0	1.2	0.0	1.7
287	West Franklin	702.0	1.0	0.0	0.0	0.0	2.0	0.7	3.7
288	Central Heights	527.5	1.0	0.0	1.0	0.0	0.5	0.0	2.5
289	Wellsville	846.0	1.0	0.0	1.0	0.5	0.0	0.5	3.0
290	Ottawa	2,426.2	1.0	0.0	1.0	0.0	0.0	4.5	6.5
291	Grinnell	73.8	0.5	0.0	0.0	0.0	0.0	0.5	1.0
292	Wheatland	98.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
293	Quinter	263.5	0.6	0.0	0.0	0.0	0.0	1.5	2.1
294	Oberlin	358.0	0.5	0.0	0.0	0.0	0.0	2.0	2.5
297	St. Francis	286.3	1.0	0.0	0.0	1.0	0.0	0.0	2.0
298	Lincoln	334.5	1.0	0.0	0.0	0.0	1.0	0.0	2.0
299	Sylvan Grove	138.5	1.0	0.0	0.0	0.0	0.0	0.0	1.0
300	Comanche County	317.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
303	Ness City	291.5	0.7	0.0	0.0	0.0	1.0	1.0	2.7
305	Salina	7,020.0	1.0	0.0	1.0	0.0	7.0	4.0	13.0
306	Southeast Of Saline	690.8	1.0	0.0	0.0	2.0	0.0	0.0	3.0
307	Ell-Saline	468.0	1.0	0.0	0.0	0.0	0.0	3.0	4.0
308	Hutchinson	4,634.2	1.0	0.0	0.0	1.0	6.0	9.0	17.0
309	Nickerson	1,139.0	1.0	0.0	1.0	0.0	1.0	2.0	5.0
310	Fairfield	305.1	1.0	0.0	1.0	0.0	0.0	1.0	3.0
311	Pretty Prairie	258.4	0.6	0.0	1.0	0.0	0.0	0.0	1.6
312	Haven	992.5	1.0	1.0	0.0	0.0	1.0	1.0	4.0
313	Buhler	2,115.5	1.0	0.0	1.0	0.0	2.5	3.5	8.0
314	Brewster	97.0	0.5	0.0	0.6	0.0	0.0	0.8	1.9
315	Colby	919.1	1.0	0.0	1.0	0.0	1.5	2.0	5.5
316	Golden Plains	202.0	0.5	0.0	0.0	0.0	0.0	2.1	2.6
320	Wamego	1,305.0	1.0	0.0	0.0	1.0	3.0	3.6	8.6
321	Kaw Valley	1,113.4	1.0	0.0	0.0	0.0	0.0	2.0	3.0
322	Onaga-Havensville-Wheaton	318.5	1.0	0.0	0.0	0.0	0.0	1.9	2.9
323	Rock Creek	845.1	1.0	0.0	0.0	1.0	0.0	1.8	3.8
325	Phillipsburg	629.1	1.0	0.0	0.0	0.0	0.0	2.0	3.0
326	Logan	178.5	0.5	0.0	0.0	0.0	0.0	1.7	2.2
327	Ellsworth	625.0	1.0	0.0	1.0	0.0	0.0	1.2	3.2
328	Lorraine	418.6	1.0	0.0	0.0	0.0	0.0	2.0	3.0
329	Mill Creek Valley	473.7	1.0	0.0	0.0	0.0	0.0	2.3	3.3
330	Mission Valley	499.5	1.0	0.0	0.0	1.0	1.5	0.0	3.5
331	Kingman - Norwich	989.9	1.0	0.0	0.0	0.0	3.0	1.0	5.0
332	Cunningham	177.6	1.0	0.0	0.0	0.0	0.0	2.0	3.0
333	Concordia	1,062.4	1.0	0.0	0.0	1.0	2.0	2.0	6.0
334	Southern Cloud	256.0	0.5	0.0	0.0	0.0	0.0	1.5	2.0
335	North Jackson	376.5	1.0	0.0	1.0	0.0	0.0	1.0	3.0
336	Holton	1,057.5	1.0	0.0	0.0	0.0	2.0	1.0	4.0
337	Royal Valley	908.2	1.0	0.0	1.0	0.0	0.0	1.0	3.0
338	Valley Falls	408.3	1.0	0.0	1.0	0.0	0.0	1.0	3.0
339	Jefferson County North	479.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
340	Jefferson West	893.9	1.0	0.0	0.0	0.0	0.0	3.0	4.0
341	Oskaloosa	529.6	1.0	0.0	1.0	0.0	0.0	1.0	3.0
342	McLouth	481.6	1.0	0.0	1.0	0.0	0.0	1.0	3.0
343	Perry	948.3	1.0	0.0	0.0	0.0	0.2	2.8	4.0

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USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
344	Pleasanton	318.5	1.0	1.0	0.0	0.0	0.0	2.0	4.0
345	Seaman	3,532.1	1.0	0.0	0.0	0.0	5.0	4.0	10.0
346	Jayhawk	516.2	1.0	0.0	0.0	0.0	1.0	1.0	3.0
347	Kinsley-Offerle	353.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
348	Baldwin City	1,314.9	1.0	0.0	0.0	1.0	2.0	1.0	5.0
349	Stafford	268.9	1.0	0.0	1.0	0.0	0.0	0.0	2.0
350	St. John-Hudson	328.5	1.0	0.0	0.0	0.0	0.0	2.0	3.0
351	Macksville	259.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
352	Goodland	900.0	1.0	0.0	0.0	0.0	0.0	2.5	3.5
353	Wellington	1,656.0	1.0	0.4	1.0	0.0	2.0	3.0	7.4
354	Claflin	208.5	0.5	0.0	0.0	0.0	0.0	1.3	1.8
355	Ellinwood	407.2	1.0	0.0	0.0	0.0	0.7	1.0	2.7
356	Conway Springs	514.9	0.6	0.0	0.0	0.0	0.0	2.0	2.6
357	Belle Plaine	644.5	1.0	0.0	0.0	0.0	2.0	0.0	3.0
358	Oxford	326.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
359	Argonia	177.5	1.0	0.0	1.0	0.0	0.0	0.5	2.5
360	Caldwell	230.5	0.7	0.0	0.0	0.0	0.0	1.0	1.7
361	Anthony-Harper	830.6	1.0	0.0	0.0	0.0	2.0	1.0	4.0
362	Prairie View	936.9	1.0	0.0	1.0	0.0	0.0	2.0	4.0
363	Holcomb	933.0	1.0	0.0	0.0	0.0	2.0	1.0	4.0
364	Marysville	713.2	1.0	0.0	0.0	0.0	3.0	0.0	4.0
365	Garnett	1,102.4	1.0	0.0	1.0	0.0	0.5	1.0	3.5
366	Woodson	391.0	1.0	0.0	0.0	0.0	2.0	0.0	3.0
367	Osawatomie	1,128.0	1.0	0.0	1.0	0.0	0.0	0.0	2.0
368	Paola	2,033.1	1.0	0.0	1.0	1.0	4.0	1.0	8.0
369	Burrton	231.7	0.6	0.0	1.0	0.0	0.0	0.5	2.1
371	Montezuma	239.3	0.5	0.0	0.0	0.0	0.0	1.0	1.5
372	Silver Lake	736.1	1.0	0.0	0.0	0.0	0.0	3.0	4.0
373	Newton	3,380.2	1.0	0.0	0.0	0.0	4.3	3.0	8.3
374	Sublette	470.9	1.0	0.0	0.0	0.0	0.0	2.0	3.0
375	Circle	1,629.7	1.0	0.0	0.0	0.0	0.0	2.5	3.5
376	Sterling	525.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
377	Atchison County	655.6	1.0	0.0	0.0	1.0	1.0	1.0	4.0
378	Riley County	684.5	1.0	0.0	0.0	1.0	0.0	1.3	3.3
379	Clay Center	1,340.5	1.0	0.0	1.0	0.0	1.5	2.0	5.5
380	Vermillion	522.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
381	Spearville	358.0	1.0	0.0	0.0	0.0	0.0	1.2	2.2
382	Pratt	1,104.4	1.0	0.0	0.0	1.0	1.0	1.0	4.0
383	Manhattan-Ogden	5,806.8	1.0	0.0	1.0	2.0	6.0	14.5	24.5
384	Blue Valley-Randolph	211.0	1.0	0.0	1.0	0.0	0.0	0.5	2.5
385	Andover	4,681.8	1.0	0.0	1.0	0.0	4.0	5.0	11.0
386	Madison-Virgil	228.2	0.5	0.0	0.0	0.0	0.0	1.5	2.0
387	Altoona-Midway	180.5	0.7	0.0	0.0	0.0	1.0	0.5	2.2
388	Ellis	394.1	1.0	0.0	0.0	0.0	0.0	1.9	2.9
389	Eureka	596.5	1.0	0.0	0.0	0.0	2.0	0.8	3.8
390	Hamilton	92.0	0.5	0.0	1.0	0.0	0.0	0.2	1.7
392	Osborne County	331.9	1.0	0.0	0.0	0.0	0.0	1.0	2.0
393	Solomon	372.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
394	Rose Hill	1,718.1	1.0	0.0	1.0	0.0	3.0	1.0	6.0

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
395	LaCrosse	294.5	0.7	0.0	0.0	0.0	0.5	0.5	1.7
396	Douglass	736.3	1.0	0.0	1.0	0.0	0.0	2.0	4.0
397	Centre	239.0	0.5	0.0	0.0	0.0	1.0	0.5	2.0
398	Peabody-Burns	320.9	1.0	0.0	0.0	0.0	1.3	0.7	3.0
399	Paradise	122.4	0.5	0.0	0.0	0.0	0.0	1.0	1.5
400	Smoky Valley	983.7	1.0	0.0	1.0	0.0	2.3	1.0	5.3
401	Chase-Raymond	135.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
402	Augusta	2,165.5	1.0	0.0	0.0	1.0	2.5	3.0	7.5
403	Otis-Bison	177.0	1.0	0.0	0.0	0.0	0.0	1.8	2.8
404	Riverton	788.5	1.0	0.0	1.0	0.0	0.3	1.0	3.3
405	Lyons	780.2	1.0	0.0	1.0	0.0	2.0	1.0	5.0
406	Wathena	406.0	0.5	0.0	0.0	0.0	3.4	0.0	3.9
407	Russell County	945.5	1.0	0.0	0.0	1.0	0.0	2.7	4.7
408	Marion-Florence	579.3	1.0	0.0	0.0	0.0	1.3	0.0	2.3
409	Atchison	1,646.4	1.0	0.0	1.0	0.0	2.0	3.0	7.0
410	Durham-Hillsboro-Lehigh	582.8	1.0	0.0	1.0	0.0	0.0	2.0	4.0
411	Goessel	257.5	0.5	0.0	0.3	0.0	0.0	1.0	1.8
412	Hoxie Community	288.0	0.6	0.0	0.0	0.0	0.0	1.0	1.6
413	Chanute	1,802.6	1.0	0.0	1.0	1.0	0.0	1.0	4.0
415	Hiawatha	837.4	1.0	0.0	1.0	0.0	1.9	2.0	5.9
416	Louisburg	1,676.0	1.0	0.0	0.0	0.0	0.0	3.0	4.0
417	Morris County	743.4	1.0	0.0	0.0	1.0	0.0	1.0	3.0
418	McPherson	2,249.8	1.0	0.0	0.0	0.0	5.0	4.0	10.0
419	Canton-Galva	369.5	1.0	0.0	0.0	0.0	0.0	2.0	3.0
420	Osage City	644.2	1.0	0.0	0.0	0.2	1.2	1.6	4.0
421	Lyndon	427.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
422	Greensburg	206.0	1.0	0.0	0.0	0.0	0.0	2.3	3.3
423	Moundridge	415.0	1.0	0.0	0.0	0.0	0.0	1.5	2.5
424	Mullinville	223.4	0.2	0.0	0.0	0.0	1.0	0.0	1.2
426	Pike Valley	248.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
428	Great Bend	3,034.3	1.0	0.0	0.0	0.0	3.8	11.2	16.0
429	Troy	348.5	0.5	0.0	0.0	0.0	0.0	0.0	0.5
430	South Brown County	617.5	1.0	0.0	0.0	0.0	3.0	0.0	4.0
431	Hoisington	611.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
432	Victoria	256.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
434	Santa Fe Trail	1,054.5	1.0	0.0	1.0	0.0	1.0	1.0	4.0
435	Abilene	1,534.6	1.0	0.0	1.0	0.0	2.0	1.5	5.5
436	Caney Valley	813.6	1.0	0.0	0.0	0.0	0.0	2.4	3.4
437	Auburn Washburn	5,383.0	1.0	0.0	1.0	0.0	3.0	10.0	15.0
438	Skyline	342.5	1.0	0.0	0.0	0.0	0.0	1.5	2.5
439	Sedgwick	554.5	1.0	0.0	1.0	0.0	0.0	1.0	3.0
440	Halstead	774.1	1.0	0.0	0.0	0.0	0.0	2.3	3.3
441	Sabetha	926.6	1.0	0.0	0.0	1.0	1.0	1.0	4.0
442	Nemaha Valley	425.3	1.0	0.0	0.0	0.0	1.0	0.9	2.9
443	Dodge City	5,757.6	1.0	0.0	1.0	1.0	7.0	32.5	42.5
444	Little River	315.5	1.0	0.0	0.0	1.0	0.0	1.0	3.0
445	Coffeyville	1,788.0	1.0	0.0	0.0	0.0	2.0	2.8	5.8
446	Independence	1,826.2	1.0	0.0	0.0	1.0	2.7	2.0	6.7
447	Cherryvale	873.2	1.0	0.0	0.0	1.0	1.0	1.0	4.0

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
448	Inman	449.5	1.0	0.0	0.0	0.0	0.0	1.0	2.0
449	Easton	699.3	1.0	0.0	0.5	0.0	0.0	1.3	2.8
450	Shawnee Heights	3,405.3	1.0	1.0	0.0	0.0	3.0	4.0	9.0
451	B & B	186.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
452	Stanton County	450.0	1.0	0.0	1.0	0.0	0.0	0.7	2.7
453	Leavenworth	3,808.5	1.0	0.0	1.0	1.0	4.0	5.0	12.0
454	Burlingame	312.5	1.0	0.0	0.0	0.0	0.8	0.7	2.5
456	Marais Des Cygnes Valley	263.0	1.0	0.0	0.0	0.0	0.5	0.7	2.2
457	Garden City	6,837.8	1.0	0.0	0.0	2.0	9.0	18.8	30.8
458	Basehor-Linwood	2,131.5	1.0	0.0	0.0	0.0	1.5	1.5	4.0
459	Bucklin	242.7	1.0	0.0	0.8	0.0	0.0	0.0	1.8
460	Hesston	812.1	1.0	0.0	0.0	0.0	1.0	2.8	4.8
461	Neodesha	709.7	1.0	0.0	0.0	0.0	2.0	0.0	3.0
462	Central	347.0	0.5	0.0	0.0	0.0	0.0	2.0	2.5
463	Udall	363.5	1.0	0.0	0.0	0.0	0.0	0.0	1.0
464	Tonganoxie	1,860.8	1.0	0.0	0.0	0.0	2.0	2.0	5.0
465	Winfield	2,342.9	1.0	0.0	1.0	0.0	0.0	6.0	8.0
466	Scott County	857.7	1.0	0.0	0.0	0.0	0.0	3.0	4.0
467	Leoti	420.0	1.0	0.0	0.0	0.0	2.0	1.0	4.0
468	Healy	94.5	0.5	0.0	1.0	0.0	0.0	0.3	1.8
469	Lansing	2,502.5	1.0	0.0	0.0	0.0	2.0	2.0	5.0
470	Arkansas City	2,589.1	1.0	0.0	0.0	1.0	3.0	2.0	7.0
471	Dexter	152.0	0.5	0.0	0.0	0.0	0.0	0.5	1.0
473	Chapman	957.2	1.0	0.0	0.0	0.0	2.9	2.0	5.9
474	Haviland	141.8	0.6	0.0	0.0	0.0	1.3	0.7	2.6
475	Geary County Schools	7,292.0	1.0	0.0	0.0	5.0	8.0	24.0	38.0
476	Copeland	105.0	0.5	0.0	0.0	0.0	0.0	1.0	1.5
477	Ingalls	224.5	0.5	0.0	0.0	0.0	0.0	1.0	1.5
479	Crest	223.0	0.5	0.0	1.0	0.0	0.0	0.0	1.5
480	Liberal	4,290.0	1.0	0.0	1.0	0.0	4.0	6.0	12.0
481	Rural Vista	401.0	1.0	0.0	0.0	0.0	0.0	2.0	3.0
482	Dighton	240.0	1.0	0.0	0.0	0.0	0.0	1.0	2.0
483	Kismet-Plains	707.0	1.0	0.0	1.0	0.0	5.0	0.0	7.0
484	Fredonia	721.1	1.0	0.0	1.0	0.0	0.0	2.9	4.9
486	Elwood	303.3	0.5	0.0	0.0	0.0	0.0	1.0	1.5
487	Herington	491.6	1.0	0.0	0.0	0.0	1.0	1.0	3.0
488	Axtell	286.0	1.0	0.0	0.0	0.0	1.0	0.6	2.6
489	Hays	2,824.3	1.0	0.0	0.0	2.0	7.0	4.0	14.0
490	El Dorado	1,978.6	1.0	0.0	1.0	2.0	2.0	1.5	7.5
491	Eudora	1,453.7	1.0	0.0	0.0	2.0	0.0	1.0	4.0
492	Flinthills	284.5	1.0	0.0	0.0	0.0	0.0	1.0	2.0
493	Columbus	1,101.5	1.0	0.0	0.0	0.0	0.0	3.0	4.0
494	Syracuse	481.0	1.0	0.0	1.0	0.0	0.0	2.0	4.0
495	Ft. Larned	873.5	1.0	0.0	1.0	0.0	0.0	3.0	5.0
496	Pawnee Heights	150.1	0.5	0.0	0.0	0.0	0.0	1.0	1.5
497	Lawrence	10,626.9	1.0	0.0	0.0	3.0	11.0	30.6	45.6
498	Valley Heights	363.0	1.0	0.0	1.0	0.0	0.0	1.0	3.0
499	Galena	747.5	1.0	0.0	1.0	0.0	0.0	2.0	4.0
500	Kansas City	18,656.7	1.0	0.0	0.0	3.0	22.0	22.0	48.0

USD	USDName	2009-10 FTE Enr	Supts	Asst. Supts	Business Manager	Business Services Dir	Business Services Other	Clerical Central Office	Total
501	Topeka	13,192.0	1.0	0.0	1.0	7.0	9.6	46.2	64.8
502	Lewis	107.5	0.5	0.0	0.0	0.0	1.0	0.8	2.3
503	Parsons	1,218.7	1.0	0.0	1.0	0.0	1.0	2.0	5.0
504	Oswego	459.0	1.0	0.0	0.0	0.0	1.0	1.0	3.0
505	Chetopa-St. Paul	494.6	1.0	0.0	1.0	0.0	0.0	0.0	2.0
506	Labette County	1,597.4	1.0	0.0	0.0	0.0	2.0	2.0	5.0
507	Satanta	328.5	1.0	0.0	1.0	0.0	0.0	0.0	2.0
508	Baxter Springs	914.5	1.0	0.0	1.0	0.0	0.0	2.0	4.0
509	South Haven	221.5	0.7	0.0	0.0	0.0	0.0	0.7	1.4
511	Attica	139.0	0.5	0.0	0.0	1.0	0.0	0.5	2.0
512	Shawnee Mission	26,506.6	1.0	1.0	1.0	3.1	37.7	32.8	76.6
	State Totals	449,980.8	263.5	5.4	95.6	100.6	443.0	795.1	1,703.2

USD	USDName	2009-10 FTE Enr	Special Ed Co-op	Interlocal	Interactive TV	Service Center	Greenbush Customer
101	Erie-Galesburg	500.5		yes	yes	yes	yes
102	Cimarron-Ensign	655.2		yes		yes	yes
103	Cheylin	136.5				yes	
105	Rawlins County	313.5				yes	yes
106	Western Plains	164.0		yes		yes	yes
107	Rock Hills	289.5	yes			yes	
108	Washington County	396.5	yes			yes	
109	Republic County	472.5	yes			yes	
110	Thunder Ridge	235.5		yes	yes		
111	Doniphan West	371.5		yes			yes
200	Greeley County	212.5		yes		yes	yes
202	Turner-Kansas City	3,700.2					yes
203	Piper-Kansas City	1,629.0	yes				yes
204	Bonner Springs	2,343.0	yes				yes
205	Bluestem	535.5	yes		yes	yes	
206	Remington-Whitewater	519.0	yes			yes	yes
207	Ft. Leavenworth	1,857.5	yes				yes
208	WaKeeney	411.2				yes	yes
209	Moscow	187.7		yes		yes	yes
210	Hugoton	977.1		yes	yes	yes	
211	Norton Community	689.3		yes			
212	Northern Valley	193.0		yes		yes	
213	West Solomon Valley	38.0		yes		yes	
214	Ulysses	1,588.2		yes	yes	yes	yes
215	Lakin	624.0		yes	yes	yes	yes
216	Deerfield	241.6		yes	yes	yes	yes
217	Rolla	201.0		yes	yes	yes	
218	Elkhart	634.1		yes		yes	yes
219	Minneola	262.0		yes	yes	yes	
220	Ashland	221.0		yes	yes	yes	
223	Barnes	329.8	yes			yes	yes
224	Clifton-Clyde	275.5	yes			yes	yes
225	Fowler	158.5		yes	yes	yes	
226	Meade	472.9		yes	yes	yes	
227	Jetmore	265.0		yes		yes	
228	Hanston	74.5	yes		yes	yes	
229	Blue Valley	20,320.8					yes
230	Spring Hill	2,827.0					yes
231	Gardner-Edgerton	4,558.5					yes
232	De Soto	6,205.5					yes
233	Olathe	25,512.1					yes

USD	USDName	2009-10 FTE Enr	Special Ed Co-op	Interlocal	Interactive TV	Service Center	Greenbush Customer
234	Fort Scott	1,863.8					yes
235	Uniontown	432.0		yes			yes
237	Smith Center	433.0		yes		yes	
239	North Ottawa County	620.5	yes			yes	yes
240	Twin Valley	594.5	yes			yes	yes
241	Wallace County	200.0				yes	
242	Weskan	111.6				yes	yes
243	Lebo-Waverly	526.0	yes				yes
244	Burlington	816.5	yes		yes		yes
245	LeRoy-Gridley	246.5	yes		yes		yes
246	Northeast	557.0		yes	yes		yes
247	Cherokee	651.0		yes	yes		yes
248	Girard	1,000.0		yes	yes	yes	yes
249	Frontenac	845.0		yes	yes		yes
250	Pittsburg	2,690.1		yes			yes
251	North Lyon County	507.6	yes		yes		yes
252	Southern Lyon County	490.3					yes
253	Emporia	4,267.9	yes			yes	yes
254	Barber County North	453.0		yes	yes	yes	yes
255	South Barber	226.0		yes		yes	
256	Marmaton Valley	335.0			yes		yes
257	Iola	1,289.2		yes			yes
258	Humboldt	522.5		yes			yes
259	Wichita	45,482.8					yes
260	Derby	6,242.2					
261	Haysville	4,707.1					yes
262	Valley Center	2,540.4		yes		yes	
263	Mulvane	1,840.0				yes	
264	Clearwater	1,271.4		yes	yes	yes	yes
265	Goddard	4,882.2		yes	yes		yes
266	Maize	6,364.2		yes	yes	yes	yes
267	Renwick	1,945.7		yes		yes	yes
268	Cheney	775.4		yes		yes	yes
269	Palco	145.5		yes	yes	yes	
270	Plainville	368.2		yes	yes	yes	yes
271	Stockton	284.0		yes		yes	yes
272	Waconda	349.8	yes			yes	yes
273	Beloit	737.4	yes			yes	
274	Oakley	413.8			yes	yes	
275	Triplains	82.5			yes	yes	
281	Graham County	372.5			yes	yes	
282	West Elk	333.2	yes				yes

USD	USDName	2009-10 FTE Enr	Special Ed Co-op	Interlocal	Interactive TV	Service Center	Greenbush Customer
283	Elk Valley	186.6	yes				yes
284	Chase County	405.1	yes				yes
285	Cedar Vale	144.0	yes		yes		yes
286	Chautauqua County	362.5	yes				yes
287	West Franklin	702.0		yes			yes
288	Central Heights	527.5	yes		yes		yes
289	Wellsville	846.0		yes			yes
290	Ottawa	2,426.2					yes
291	Grinnell	73.8				yes	yes
292	Wheatland	98.5			yes	yes	
293	Quinter	263.5			yes	yes	
294	Oberlin	358.0				yes	
297	St. Francis	286.3				yes	
298	Lincoln	334.5	yes		yes	yes	yes
299	Sylvan Grove	138.5	yes			yes	
300	Comanche County	317.0		yes	yes	yes	yes
303	Ness City	291.5		yes	yes	yes	
305	Salina	7,020.0	yes			yes	yes
306	Southeast Of Saline	690.8	yes			yes	yes
307	Ell-Saline	468.0	yes			yes	
308	Hutchinson	4,634.2				yes	yes
309	Nickerson	1,139.0		yes		yes	yes
310	Fairfield	305.1		yes		yes	yes
311	Pretty Prairie	258.4		yes		yes	yes
312	Haven	992.5		yes		yes	yes
313	Buhler	2,115.5		yes		yes	yes
314	Brewster	97.0			yes	yes	yes
315	Colby	919.1				yes	
316	Golden Plains	202.0			yes	yes	yes
320	Wamego	1,305.0	yes				yes
321	Kaw Valley	1,113.4					yes
322	Onaga-Havensville-Wheaton	318.5	yes				yes
323	Rock Creek	845.1	yes				yes
325	Phillipsburg	629.1		yes		yes	
326	Logan	178.5		yes	yes	yes	
327	Ellsworth	625.0	yes			yes	yes
328	Lorraine	418.6	yes		yes	yes	yes
329	Mill Creek Valley	473.7	yes				yes
330	Mission Valley	499.5					yes
331	Kingman - Norwich	989.9		yes		yes	
332	Cunningham	177.6		yes		yes	
333	Concordia	1,062.4	yes			yes	

USD	USDName	2009-10 FTE Enr	Special Ed Co-op	Interlocal	Interactive TV	Service Center	Greenbush Customer
334	Southern Cloud	256.0	yes			yes	
335	North Jackson	376.5	yes				yes
336	Holton	1,057.5	yes		yes		yes
337	Royal Valley	908.2	yes				yes
338	Valley Falls	408.3			yes	yes	yes
339	Jefferson County North	479.0			yes	yes	yes
340	Jefferson West	893.9				yes	yes
341	Oskaloosa	529.6				yes	yes
342	McLouth	481.6				yes	yes
343	Perry	948.3				yes	yes
344	Pleasanton	318.5	yes		yes		yes
345	Seaman	3,532.1					yes
346	Jayhawk	516.2	yes				yes
347	Kinsley-Offerle	353.0	yes			yes	
348	Baldwin City	1,314.9		yes			yes
349	Stafford	268.9		yes		yes	
350	St. John-Hudson	328.5		yes		yes	yes
351	Macksville	259.0		yes		yes	
352	Goodland	900.0				yes	yes
353	Wellington	1,656.0			yes	yes	yes
354	Claflin	208.5	yes		yes	yes	
355	Ellinwood	407.2	yes			yes	yes
356	Conway Springs	514.9		yes	yes	yes	yes
357	Belle Plaine	644.5		yes	yes	yes	yes
358	Oxford	326.0		yes	yes	yes	
359	Argonia	177.5		yes	yes	yes	yes
360	Caldwell	230.5		yes	yes	yes	yes
361	Anthony-Harper	830.6		yes	yes	yes	yes
362	Prairie View	936.9	yes		yes		yes
363	Holcomb	933.0		yes		yes	
364	Marysville	713.2	yes				yes
365	Garnett	1,102.4	yes		yes		yes
366	Woodson	391.0		yes	yes	yes	yes
367	Osawatomie	1,128.0	yes				yes
368	Paola	2,033.1	yes				yes
369	Burrton	231.7		yes		yes	yes
371	Montezuma	239.3		yes		yes	
372	Silver Lake	736.1					yes
373	Newton	3,380.2	yes			yes	yes
374	Sublette	470.9		yes		yes	
375	Circle	1,629.7	yes		yes	yes	
376	Sterling	525.0	yes			yes	

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377	Atchison County	655.6				yes	yes
378	Riley County	684.5	yes				yes
379	Clay Center	1,340.5	yes		yes	yes	yes
380	Vermillion	522.0	yes		yes		yes
381	Spearville	358.0		yes	yes	yes	yes
382	Pratt	1,104.4		yes		yes	yes
383	Manhattan-Ogden	5,806.8					yes
384	Blue Valley-Randolph	211.0	yes				yes
385	Andover	4,681.8	yes		yes	yes	yes
386	Madison-Virgil	228.2	yes		yes		yes
387	Altoona-Midway	180.5		yes			yes
388	Ellis	394.1	yes			yes	yes
389	Eureka	596.5					yes
390	Hamilton	92.0	yes		yes		yes
392	Osborne County	331.9		yes	yes	yes	
393	Solomon	372.0	yes		yes	yes	yes
394	Rose Hill	1,718.1	yes		yes	yes	
395	LaCrosse	294.5	yes		yes	yes	yes
396	Douglass	736.3	yes		yes	yes	yes
397	Centre	239.0		yes	yes	yes	yes
398	Peabody-Burns	320.9		yes	yes	yes	
399	Paradise	122.4		yes	yes	yes	yes
400	Smoky Valley	983.7	yes			yes	
401	Chase-Raymond	135.0	yes			yes	yes
402	Augusta	2,165.5	yes			yes	yes
403	Otis-Bison	177.0	yes		yes	yes	
404	Riverton	788.5		yes	yes	yes	yes
405	Lyons	780.2	yes			yes	yes
406	Wathena	406.0		yes	yes		yes
407	Russell County	945.5				yes	
408	Marion-Florence	579.3		yes	yes	yes	
409	Atchison	1,646.4					yes
410	Durham-Hillsboro-Lehigh	582.8		yes	yes	yes	yes
411	Goessel	257.5		yes	yes	yes	yes
412	Hoxie Community	288.0				yes	
413	Chanute	1,802.6		yes	yes		yes
415	Hiawatha	837.4		yes	yes		yes
416	Louisburg	1,676.0	yes				yes
417	Morris County	743.4	yes				yes
418	McPherson	2,249.8	yes			yes	yes
419	Canton-Galva	369.5	yes	yes	yes	yes	
420	Osage City	644.2		yes			yes

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421	Lyndon	427.0		yes	yes		yes
422	Greensburg	206.0		yes	yes	yes	yes
423	Moundridge	415.0	yes	yes	yes	yes	yes
424	Mullinville	223.4		yes	yes	yes	yes
426	Pike Valley	248.0	yes			yes	
428	Great Bend	3,034.3	yes				yes
429	Troy	348.5		yes	yes		yes
430	South Brown County	617.5		yes	yes		yes
431	Hoisington	611.0	yes			yes	
432	Victoria	256.0	yes			yes	
434	Santa Fe Trail	1,054.5		yes			yes
435	Abilene	1,534.6	yes			yes	yes
436	Caney Valley	813.6		yes			yes
437	Auburn Washburn	5,383.0			yes		yes
438	Skyline	342.5		yes		yes	yes
439	Sedgwick	554.5		yes		yes	yes
440	Halstead	774.1	yes			yes	yes
441	Sabetha	926.6	yes		yes		yes
442	Nemaha Valley	425.3	yes		yes		yes
443	Dodge City	5,757.6		yes	yes	yes	yes
444	Little River	315.5	yes			yes	
445	Coffeyville	1,788.0		yes	yes		yes
446	Independence	1,826.2		yes			yes
447	Cherryvale	873.2		yes			yes
448	Inman	449.5	yes			yes	
449	Easton	699.3	yes				yes
450	Shawnee Heights	3,405.3					yes
451	B & B	186.5					yes
452	Stanton County	450.0	yes	yes		yes	
453	Leavenworth	3,808.5	yes		yes		yes
454	Burlingame	312.5		yes			yes
456	Marais Des Cygnes Valley	263.0		yes			yes
457	Garden City	6,837.8				yes	yes
458	Basehor-Linwood	2,131.5	yes				yes
459	Bucklin	242.7		yes	yes	yes	yes
460	Hesston	812.1	yes	yes	yes	yes	yes
461	Neodesha	709.7		yes			yes
462	Central	347.0	yes		yes		yes
463	Udall	363.5	yes		yes	yes	yes
464	Tonganoxie	1,860.8	yes				yes
465	Winfield	2,342.9	yes		yes		yes
466	Scott County	857.7		yes	yes	yes	yes

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467	Leoti	420.0		yes		yes	yes
468	Healy	94.5			yes	yes	
469	Lansing	2,502.5	yes				yes
470	Arkansas City	2,589.1	yes				yes
471	Dexter	152.0	yes		yes	yes	
473	Chapman	957.2	yes			yes	yes
474	Haviland	141.8		yes	yes	yes	yes
475	Geary County Schools	7,292.0					yes
476	Copeland	105.0		yes		yes	
477	Ingalls	224.5		yes	yes	yes	
479	Crest	223.0		yes			yes
480	Liberal	4,290.0				yes	yes
481	Rural Vista	401.0	yes		yes	yes	yes
482	Dighton	240.0		yes		yes	
483	Kismet-Plains	707.0		yes	yes	yes	
484	Fredonia	721.1		yes	yes		yes
486	Elwood	303.3		yes	yes		yes
487	Herington	491.6	yes	yes	yes	yes	
488	Axtell	286.0	yes		yes		yes
489	Hays	2,824.3	yes				yes
490	El Dorado	1,978.6	yes		yes	yes	yes
491	Eudora	1,453.7		yes			yes
492	Flinthills	284.5	yes		yes	yes	
493	Columbus	1,101.5		yes			yes
494	Syracuse	481.0		yes		yes	
495	Ft. Larned	873.5	yes			yes	
496	Pawnee Heights	150.1	yes		yes	yes	yes
497	Lawrence	10,626.9			yes		yes
498	Valley Heights	363.0	yes		yes		yes
499	Galena	747.5		yes			yes
500	Kansas City	18,656.7	yes				yes
501	Topeka	13,192.0					yes
502	Lewis	107.5	yes			yes	
503	Parsons	1,218.7		yes			yes
504	Oswego	459.0		yes			yes
505	Chetopa-St. Paul	494.6		yes			yes
506	Labette County	1,597.4		yes			yes
507	Satanta	328.5		yes		yes	
508	Baxter Springs	914.5		yes	yes		yes
509	South Haven	221.5		yes	yes	yes	yes
511	Attica	139.0		yes	yes	yes	
512	Shawnee Mission	26,506.6					yes

State total of Health Insurance for School Employees, 2008-09