

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman Richard Carlson at 9:05 a.m. on January 26, 2010, in Room 783 of the Docking State Office Building.

All members were present.

Committee staff present:

Gordon Self, Office of the Revisor of Statutes
Scott Wells, Office of the Revisor of Statutes
Chris Courtwright, Kansas Legislative Research Department
Brandon Riffel, Kansas Legislative Research Department
Marla Morris, Committee Assistant

Conferees appearing before the Committee:

Dr. Art Hall, Center for Applied Economics, KU School of Business
Daniel Murray, National Federation of Independent Business-Kansas (KFIB-Kansas)
Kent Eckles, Kansas Chamber of Commerce
Don McNeely, Kansas Automobile Dealers Association
Derrick Sontag, Americans for Prosperity
Pat Slick, Independent
Dave Trabert, Kansas Policy Institute
Tom Palace, Petroleum Marketers and Convenience Stores of Kansas

Others attending:

See attached list.

Introduction of Bills:

Representative Wolf made a motion to introduce a bill to increase the liquor gallonage tax with the additional funds dedicated to developmentally disabled and mental health. Representative Frownfelter seconded the motion. The motion carried.

Chairman Carlson reopened the hearing on **HB 2475** for testimony by opponents of the bill.

HB 2475 - Increase in rate of sales tax.

Dr. Art Hall, Center for Applied Economics, presented the results of research related to the impact of the proposed one percent sales tax increase, making references to various tables presented in his written testimony in opposition to the sales tax increase (Attachment 1). He stood for questions.

Daniel Murray, National Federation of Independent Business-Kansas (NFIB-Kansas), representing over 4,000 members of the organization spoke in opposition to **HB 2475** (Attachment 2). He stood for questions.

Kent Eckles, Kansas Chamber of Commerce, stood for questions after testifying in opposition to the proposed sales tax increase (Attachment 3).

Don McNeely, Kansas Automobile Dealers Association, representing the retail new franchised motor vehicle industry in Kansas spoke in opposition to **HB 2475** (Attachment 4). He stood for questions.

Derrick Sontag, Americans for Prosperity, testified on behalf of the nearly 40,000 members with concerns that passage of the bill would place Kansas in an even larger competitive disadvantage to its' neighboring states (Attachment 5). He stood for questions.

Pat Slick, Independent, testifying as a private citizen, spoke in opposition to **HB 2475** (Attachment 6).

Dave Trabert, Kansas Policy Institute, testified in opposition to a sales tax increase and stood for questions (Attachment 7).

CONTINUATION SHEET

Minutes of the House Taxation Committee at 9:00 a.m. on January 26, 2010, in Room 783 of the Docking State Office Building.

Tom Palace, Petroleum Marketers and Convenience Stores of Kansas, spoke in opposition to the bill and summarized the impact a sales tax increase would have on convenience store retailers in the state (Attachment 8). He stood for questions.

Chairman Carlson directed the Committee to the written only testimony from the following conferees:

Jason Watkins, Director Government Relations, Wichita Metro Chamber of Commerce (Attachment 9), Mike Murray, Kansas Food Dealers Association and Retail Grocers Association of Kansas City (Attachment 10), Tim Witsman, Wichita Independent Business Association (Attachment 11), and Benjamin Hodge, Trustee, Johnson County Community College (Attachment 12).

Chairman Carlson closed the hearing on **HB 2475**. The hearing will continue on Wednesday, January 27, 2010. Conferees testifying in favor of **HB 2475** on Thursday, January 21, 2010, will have the opportunity to respond to questions at that time.

Representative King introduced his Legislative Pages, Sarah Doring and Lizzie Brennan from Independence High School.

The next meeting is scheduled for January 27, 2010.

The meeting was adjourned at 10:38 a.m.

HOUSE TAXATION COMMITTEE

DATE: January 26, 2010

| NAME | REPRESENTING |
|-------------------|------------------------|
| Chris Caldwell | Topeka Chamber of Comm |
| Ken Eckles | KS Chamber of Commerce |
| KEVIN GREGG | KYCA |
| Adrian | KADA |
| Leigh Beck | Hein law firm |
| Pat Slick | self |
| Kent Corum | KAB |
| Michael Butler | Cap. Strategists |
| Gary Brunk | KAC |
| Harvey Heidner | KDOT |
| Jen Bruning | OP Chamber |
| Mick Olson | ONECK |
| JUDITH GARD | CAPITOL ADVANTAGE |
| Neal Poyll | YNCA |
| MARK VEZETT | KNETA |
| Doree Trabert | KS Policy Inst. |
| Jennifer Rose | KCSL |
| Walter Lee Jinks | KCMHA |
| Sandy Braden | GBT |

HOUSE TAXATION COMMITTEE

DATE: January 26, 2010

| NAME | REPRESENTING |
|----------------|-----------------------------|
| Whitney Janner | FJ Automobile Dealers Ass'n |
| Tom Bono | Bono & ASSOC. |
| Natalie Bright | KSCPA's |
| BRAD HARRELSON | KFIB |
| KEN DANIEL | TIBA |
| John Anley | KS Lusk. Ass'n |
| Sarah Doing | |
| Lizzy Brennan | |
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Simulation of the Economic Impact in Kansas Resulting from a One Percentage Point Increase in the Sales Tax Rate

Testimony on HB 2475
Presented to the House Committee on Taxation
Art Hall, Center for Applied Economics, KU School of Business
January 26, 2010

Summary:

- As simulated, over six years, the proposed sales tax rate increase will depress private employment growth and personal income growth by about 0.34% and 0.28%, respectively. The reductions sum to about 26,000 jobs and \$2 billion in personal income.
- The simulated decline in private sector economic activity will reduce other taxes so as to offset by between 25% and 30% the estimated revenue increases from increasing the sales tax rate. Local tax revenues will decline by a simulated 0.28%.

Estimated Impact of Changes to the Kansas Sales Tax Rate as Proposed in HB 2475
(Dollar Figures in Millions)

| Calendar Year (not Fiscal Year) | 2010* | 2011 | 2012 | 2013* | 2014 | 2015 | Totals |
|--------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|--------|
| Proposed Change in Sales Tax Rates | 1.00% | 1.00% | 1.00% | 0.20% | 0.20% | 0.20% | n/a |
| Estimated Revenue from New Sales Tax Rates | \$139.3 | \$274.6 | \$279.6 | \$100.8 | \$58.8 | \$59.9 | \$913 |
| Estimated State Revenue Offsets from Economic Impact of New Sales Tax Rates | -\$41.3 | -\$79.9 | -\$83.7 | -\$31.6 | -\$19.1 | -\$19.5 | -\$275 |
| <i>Personal Income Tax</i> | -29.62 | -57.16 | -60.09 | -22.77 | -13.75 | -14.01 | -197.4 |
| <i>Corporate Income Tax</i> | -0.85 | -1.7 | -1.88 | -0.74 | -0.47 | -0.48 | -6.12 |
| <i>Other</i> | -10.78 | -21.04 | -21.72 | -8.12 | -4.84 | -4.98 | -71.48 |
| Estimated Net State Revenue from New Sales Tax Rates | \$98.1 | \$194.7 | \$195.9 | \$69.2 | \$39.8 | \$40.4 | \$638 |
| <i>Net revenue as a share of enhanced sales tax revenue</i> | 70% | 71% | 70% | 69% | 68% | 67% | 70% |

Estimated Economic Impacts:

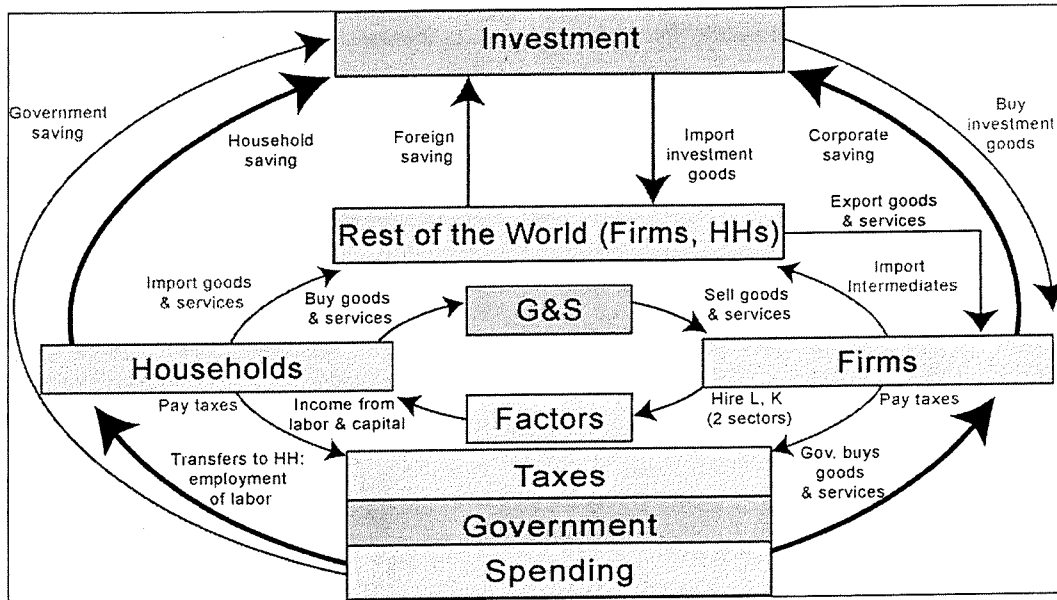
| | | | | | | | |
|------------------------------------------|----------|----------|----------|----------|----------|----------|----------|
| Kansas Private Employment | -3,936 | -7,972 | -8,104 | -2,908 | -1,697 | -1,755 | -26,372 |
| <i>Estimated Reduction from Baseline</i> | -0.33% | -0.65% | -0.64% | -0.23% | -0.13% | -0.13% | -0.34% |
| Kansas Government Employment | 1,000 | 2,146 | 2,186 | 722 | 407 | 425 | 6,886 |
| <i>Estimated Increase from Baseline</i> | 0.33% | 0.71% | 0.71% | 0.23% | 0.13% | 0.14% | 0.37% |
| Kansas Personal Income | -\$307.4 | -\$621.9 | -\$645.8 | -\$241.9 | -\$144.3 | -\$153.1 | -\$2,114 |
| <i>Estimated Reduction from Baseline</i> | -0.28% | -0.54% | -0.53% | -0.19% | -0.11% | -0.11% | -0.28% |
| Kansas Private Investment | -\$2.8 | -\$5.5 | -\$5.5 | -\$2.0 | -\$1.2 | -\$1.2 | -\$18 |
| <i>Estimated Reduction from Baseline</i> | -0.15% | -0.29% | -0.28% | -0.10% | -0.06% | -0.06% | -0.16% |
| Kansas Local Government Tax Revenues | -\$17.1 | -\$33.5 | -\$34.2 | -\$12.7 | -\$7.5 | -\$7.7 | -\$112 |
| <i>Estimated Reduction from Baseline</i> | -0.27% | -0.52% | -0.51% | -0.18% | -0.11% | -0.11% | -0.28% |

* New rates become effective on July 1 of the calendar year.

Source: Kansas State Tax Analysis Modeling Program (STAMP), Beacon Hill Institute at Suffolk University and Center for Applied Economics, KU School of Business.
Methodological details of the model are available upon request.

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Summary Details about the Kansas Simulation Model



- The Kansas State Tax Analysis Modeling Program (STAMP) is a dynamic computable general equilibrium model of the Kansas economy. The chart illustrates the economic interrelationships of the model. The model maps the economic relationship among dozens of industry sectors and seven household groups defined by different income levels.
- **Computable general equilibrium models (CGE) are simulation tools not forecasting tools.** They are tools that allow for building intuition about how the complex interrelationships of an economic system will respond to a change to the system. A dynamic CGE model assumes a steady-state growth path for the economy (a baseline). Absent from any “shocks,” the economy is assumed to remain on this path. If the economy experiences a shock, such as a tax change, the economy will diverge from this steady-state path and eventually turn onto a new path. The size and length of the divergence will depend on the size of the shock to the economy.
- The primary mechanism in the CGE relates to a change in relative prices. A key assumption in economics is that economies will tend to rebalance to a new set of equilibrium (steady-state) conditions based on a change in prices.
- The Center for Applied Economics does not consider the simulation results as a replacement for (or a competitor to) the official revenue projections made by Kansas Legislative Research and the Kansas Department of Revenue. It offers the simulation results as a means to gain intuition about the offsetting impacts (that is, changes from the baseline conditions) of a change in policy—in this case, the proposed changes to the sales tax rate in HB 2475.



The Voice of Small Business®

House Taxation Committee
Daniel S. Murray: State Director, NFIB-Kansas
Testimony in Opposition to HB2475
January 26, 2010

Taxes that are too high, and a tax system that is ridiculously complex, stand in the way of small business growth.

Mr. Chair, Members of the Committee: My name is Dan Murray and I am the State Director of the National Federation of Independent Business-Kansas. NFIB-KS is the leading small business association representing small and independent businesses. A nonprofit, nonpartisan organization founded in 1943, NFIB-KS represents the consensus views of its 4,000 members in Kansas. Thank you for the opportunity to comment on HB2475.

NFIB-KS and its 4,000 members oppose HB2475. Our members overwhelmingly oppose raising the sales tax in order to help make up for growing budget shortfalls. In a recent poll of members, 76% that voted were opposed to raising the state sales tax. We believe that the legislature must do all it can to ensure Kansas' business tax climate stimulates job creation and capital investment, particularly in a recession.

In the Small Business & Economic Council's "Business Tax Index 2009,"1 Kansas continues to rank poorly, particularly as compared to our neighbors. The Small Business & Entrepreneurship Council's "Business Tax Index 2009" ranks the states from best to worst in terms of the costs of their tax systems on entrepreneurship and small business. The Index pulls together 16 different tax measures, and combines those into one tax score that allows the 50 states and District of Columbia to be compared and ranked.

Overall, Kansas lags at 33rd in the Index. Specific to sales tax, the Small Business & Economic Council ranks Kansas at 31st. Importantly, this sales tax measurement is a compilation of state and local sales, gross receipts and excise (including tobacco, alcohol and insurance) taxes. Viewing sales taxes in this way is appropriate because it allows policy-makers the opportunity to view changes to sales tax policy within the context of our overall sales tax structure.

Further, when considering changes to our tax policy, we must consider how we compare with peer states.

Consider the following comparison:

State Rankings of State and Local Sales, Gross Receipts and Excise Taxes
(Sales, Gross Receipts and Excise Taxes as a Share of Personal Income)

Table with 2 columns: State, Ranking. Rows: CO: 15 tied, IA: 15 tied, NE: 19, OK: 22, MO: 25, KS: 31

The overall tax index, particularly in comparison to our neighbors, is troubling. However, Kansas' state and local rankings relative to neighbors is even more troubling. We know that consumer confidence is very low and that consumers are being more selective than in recent memory. If the state sales tax were increased, Kansas small businesses, particularly retailers along our border, would face an even larger challenge attracting pennywise shoppers.

Increasing costs of healthcare, poor sales, increasing unemployment taxes, etc. are already taking their toll on small businesses. The last thing that small businesses, Kansas' job creators, need now is an uncertain and confusing tax climate.

Thank you for the opportunity to comment on HB2475.

1 "Business Tax Index 2009: Best to Worst State Tax Systems for Entrepreneurship and Small Business," by Raymond J. Keating, Chief Economist Small Business & Entrepreneurship Council, www.sbecouncil.org



**Testimony before the House Taxation Committee
 HB 2475 - Statewide Sales Tax Increase
 Presented by J. Kent Eckles, Vice President of Government Affairs**

Tuesday, January 26th, 2010

The Kansas Chamber of Commerce appreciates the opportunity to present testimony in opposition to HB 2475, which would increase the statewide sales tax by one percent from 5.3% to 6.3%.

In our Annual CEO Poll conducted in November 2009, we asked 300 businesses of varying size (85% had less than 10 employees) and geographic location throughout Kansas the following question: "What is most important to the profitability to your business?" Results are the following:

| <u>MENTIONED:</u> | <u>2009</u> | <u>2008</u> |
|-------------------------------------|-------------|-------------|
| Workers' Compensation | 19% | 4% |
| Unemployment Compensation | 3% | 1% |
| Managing health care costs | 32% | 23% |
| Lower taxes on business | 43% | 35% |
| Decrease regulation/mandates | 18% | 13% |
| Stop frivolous lawsuits/Tort reform | 13% | 13% |
| Limit growth of state government | 17% | 16% |
| Economic incentives for business | 18% | 13% |
| Reduce fuel and energy costs | 20% | 42% |

(Each survey participant was allowed up to 2 responses)

As you can see, 43% indicated that lowering taxes on business is a top issue facing their profitability. (17% said limiting the growth of state government was a top concern compared to 7% in 2006.) In the open ended question of which issues are the most important issues facing government today, 25% said taxes. Couple taxes with the state of the economy and the number is 35%. (The next highest is 12 %.)

Of the businesses that would consider leaving, 32% said taxes are the consideration while the issue of business climate jumped from 9% a year ago to 25% this year.

Reducing the cost of doing business is still the number one growth strategy for the state for 58% of respondents - the next answer is 34% lower.

57% say they pay too much in taxes, 1% said they don't pay enough and only 8% said to raise taxes to fund the budget shortfall. 80% said the state needs to reduce spending.

Specifically regarding the sales tax increase proposal before us, below is a comparison of statewide sales tax rates amongst Kansas' peer states:

- Colorado- 2.9% with exemptions for food and prescription medications
- Iowa- 5% with exemptions for food and prescription medications
- Kansas- 5.3% (currently) with an exemption for prescription medications (6.3% proposed)
- Missouri- 4.225% with an exemption for prescription medications and food taxed at 1.225%
- Nebraska- 5.5% with exemptions for food and prescription medications
- Oklahoma- 4.5% with an exemption for prescription medications

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As you can see, Kansas is currently second highest among our peer states (Nebraska is highest) but would vault to the highest spot should this bill be enacted into law. This increase would amount to nearly an incredible 19% increase in the statewide sales tax rate.

The Kansas Chamber objects to this anti-competitive and regressive tax increase because it will stifle long-term sales tax revenue growth as residents and businesses historically flock to border-states or online for shopping as a result of such rate differences.

Additionally, history has shown that a tax increase of this nature is never “temporary.” In the history of statewide sales tax increases in Kansas, the sunset has never been honored as intended and the increase becomes a “forever tax.”

From a competitiveness standpoint, our peer states are already salivating at the prospects of both this sales tax increase and that of a tobacco tax increase. Below is a direct quote from the Missouri Petroleum and Convenience Store Marketing Association (MPCA):

“Currently, Missouri has a state sales tax advantage over Kansas - 4.225% versus 5.3% - as well as a substantial state cigarette tax advantage – 17 cents per pack (\$1.70 per carton) versus 79 cents per pack (\$7.90 per carton).

If Kansas balances their budget by increasing their state sales tax and state tobacco tax, it’s all but certain that Missouri retailers near the Kansas border will benefit and see an increase in cross-border customer traffic.

It’s the very definition of short-sighted when State Legislators over-tax the very industries that will drive their economic recovery and development and implement tax policies that force their citizens to purchase goods and services in lower taxed border-states.”

We also envy our rival state Missouri’s Governor Jay Nixon for his comments in his State of the State address Monday night of last week in which he said: *“Our mission is clear: We must keep the jobs we have, and create thousands more...,” Nixon said. “And we must balance the budget without raising taxes.”* He went on to say: *“Given Missouri’s need to create jobs quickly, helping loyal businesses accelerate their growth just may be the smartest investment we can make - with the fastest return.”*

We urge the Committee to not pass HB 2475.

The Kansas Chamber, with headquarters in Topeka, Kansas, is the leading statewide pro-business advocacy group moving Kansas towards becoming the best state in America to live and work. The Chamber represents small, medium, and large employers all across Kansas. Please contact me directly if you have any questions regarding this testimony.





KANSAS AUTOMOBILE DEALERS ASSOCIATION

January 26, 2010

To: The Honorable Richard Carlson, Chairman
and Members of the House Taxation Committee

From: Don L. McNeely, KADA President

Re: HB 2475 – An Act Concerning Sales Tax

Good morning, Chairman Carlson and Members of the House Taxation Committee. My name is Don McNeely and I am the President of the Kansas Automobile Dealers Association, which represents the retail new franchised motor vehicle industry in Kansas. I am also joined this morning by KADA's Legislative Counsel Whitney Damron.

On behalf of KADA, I appear today in opposition to HB 2475, which would increase the Kansas state sales tax base rate 1 percent to 6.3 percent for a period of three years.

It is no secret the last two years have been extremely difficult on the retail automotive industry, which is one of the reasons the State of Kansas is experiencing the fiscal challenges we face today. While we are currently awaiting Kansas specific sales figures, after nine straight years of at least 16 million units, U.S. sales of new light duty vehicles fell 18 percent to 13.2 million units in 2008 and fell another 21.2% to 10.4 million units in 2009.

To suggest that a sales tax increase in the current economic climate would be regressive is an understatement as to the impact it would have upon an already struggling retail automobile industry, which is such an essential component of our State's economy. It was not that long ago that the Kansas retail new motor vehicle dealers accounted for almost 25 percent of our State's total retail sales. In 2008, that percentage has decreased to 14 percent and will be significantly less for fiscal year 2009.

Realizing that the retail automobile industry is such an essential and important element of our nation's economy, this past year Congress attempted to stimulate the sales of motor vehicles by allowing a federal income tax deduction for sales and excise tax paid on a purchase of a new vehicle. In addition, Congress passed the much debated "Cash for Clunkers" legislation, which generated 7,410 new motor vehicle purchases in Kansas and an estimated \$9.4 million dollars in state and local sales tax.

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While annual sales of the Kansas franchised new car and truck dealers have fallen to \$5.1 billion, we are still a critical and essential part of our state's economy and it is extremely important that the State of Kansas have a healthy and viable retail motor vehicle industry. Sales of new and used cars, as well as parts and service are one of the single largest source of sales tax revenue for our state and the majority of our city and county governments.

While the KADA membership understands the dire fiscal challenges the State of Kansas is facing, we are also facing devastating consequences in our industry as well and many Kansas dealerships continued survival is at stake. This is the wrong time to increase taxes on a purchase of a new or used vehicle.

On behalf of the Kansas Automobile Dealers Association, I thank the Members of the Committee for allowing me to appear before you this morning in opposition of HB 2475.



AMERICANS FOR PROSPERITY

K A N S A S

January 26, 2010

House Bill 2475
House Taxation Committee

Mr. Chairman and members of the committee,

I am proudly before you today, representing the nearly 40,000 members of Americans for Prosperity-Kansas.

AFP opposes HB 2475, which would raise the state sales tax from its' current rate of 5.3%, to a rate of 6.3% effective July 1, 2010. Passage of this bill will place Kansas in an even larger competitive disadvantage to its' neighboring states.

While everyone may agree that the proposed legislation is brought about due to the financial condition the state currently faces, it is important to note that excessive spending is the driving factor for why the state is facing such a large budget shortfall.

During a period of just six fiscal years (FY 2004-2009) state general fund spending increased by a staggering 40%, while receipts increased by more than 23%. Just two and a half years ago, the state had a surplus of \$935 million. If we just would have spent what we took in, we would have had nearly a \$1 billion surplus going into last year. With this record of excessive spending and poor budgeting, the last thing that should be done is to shift the burden to Kansas families and businesses in order to pay for state government's spending problem.

It can be argued that Kansas families and businesses are already overtaxed and that the state receives plenty of tax revenue. When looking at the time frame beginning in 2001 and ending in 2008, individual tax receipts increased by 47% with individual income tax receipts increasing by 46%. During that same time period, business tax receipts increased by 83% with the corporate income tax realizing an increase of 104%.

Kansas' tax environment is already uncompetitive, and AFP supports efforts to balance the budget without asking taxpayers for more. In a time when the national economy is in a recession and Kansas is losing private sector jobs (we now have fewer private sector jobs than we did ten years ago) higher taxes will only worsen the problem, not fix it. Kansas' state and local tax burden is among the highest in the region.

The following chart indicates Kansas' tax rates compared to our neighboring states:

| | Top tax rate for individual with \$50,000 taxable income | Tax burden for individual with \$50,000 taxable income | Top Corporate Income Tax Rate | Sales Tax Rate | Gas Tax | Per Capita Property Tax Collections (2005) |
|-----------------|----------------------------------------------------------|--------------------------------------------------------|-------------------------------|----------------|---------|--------------------------------------------|
| Colorado | 4.63% | \$2,315 | 4.63% | 2.90% | \$0.22 | \$1,057 |
| Kansas | 6.45% | \$2,753 | 7.05% | 5.30% | \$0.24 | \$1,127 |
| Missouri | 6.00% | \$2,740 | 6.25% | 4.23% | \$0.18 | \$811 |
| Nebraska | 6.84% | \$2,660 | 7.81% | 5.50% | \$0.26 | \$1,198 |
| Oklahoma | 5.65% | \$2,508 | 6.00% | 4.50% | \$0.17 | \$486 |
| | | | | | | |
| | | | | | | |

This is the time for Kansas to implement true budget reform measures such as spending constraints and a budget stabilization fund, and to resist the temptation to raise taxes. Having a high tax burden and annual population increases of less than one half of one percent, surely are not entirely coincidental.

Increasing the sales tax or any other tax would only exacerbate the problem.

Derrick Sontag
State Director

NOV 16 2005
5:15 PM
ALABAMA

Members of the Committee, I wish to thank you for this opportunity to testify today. I come here today to tell you why I oppose any increase in the state sales tax. Certain individuals who are in favor of such an increase talk about and admit how regressive a sales tax is while not proposing any alternative tax or budget cuts to make up any short falls in the budget.. Those proponents of a sales tax increase fail to mention that the sales tax in Kansas is perhaps the most regressive sales tax in the nation. Only a dozen states still tax groceries. Each per cent increase in the state sales tax equals three-and-a-half days of groceries. We all can do the math on this. The food sales tax rebate checks at the end of the year do little good in making up for those days lost putting food on our tables. The state sales tax on groceries is now equivalent to three weeks worth of food. And with many local taxes such as in Shawnee, Douglas, and Crawford Counties we are talking of an entire month's worth of food. It has been reported that upwards of twenty per cent of Kansans residents do not have enough to eat.

It is odd that in Kansas that one has to pay a sales tax on used underwear at a thrift store if their poverty forces them to purchase such items at a thrift store but in Kansas one pays no sales tax on a corporate jet. Why were there so many objections when the auto industry executives flew to meetings with government officials in corporate jets? It is because people saw the gaps between those struggling to put food on their dinner tables and those having cocktails on a jet before they had a sumptuous meal.

It has been noted by those in favor of this proposed tax increase that the tax will add to the potential earning powers of those who are paying it. In the hierarchy of needs, one needs food before one can learn.

Is there anyone who can tell me of any temporary tax increase that has not become permanent?

There are some exemptions to our sales tax that can be removed such as those corporate jets to start to replace any revenues that would be lost by exempting groceries. Even North Carolina, Louisiana, and Wyoming have completely eliminated this most regressive of taxes in the past few years. It is strange that in some locales in Kansas one would pay less sales tax on liquor than one would pay on baby food if this tax on food is continued.

If we continue to take food away from people with further increases in the sales tax without eliminating food from that tax we continue to increase the downward cycle of hunger and poverty, thus causing the need for more social service programs. This makes little sense.

A sales tax is designed to decrease consumption. The Governor is correct when he says that an increase in the cigarette tax will result in less smoking. Does he wish to decrease nutrition amongst the lower and middle-income folks by increasing the sales tax on groceries?

Thank you.

Pat Slick, Lawrence

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Attachment: #6

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

17-2

\$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).

| | <u>Outlook</u> | <u>Performance</u> |
|----------|----------------|--------------------|
| 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. | Indiv. | Sales | Unemp. | Prop. |
| | | Tax | Inc. | Tax | | 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 (another) Tax Increase

- ▶ Financially – all taxpayers have been hurt by recession; higher sales taxes will have a negative impact on economy and jobs. Unemployment tax hike will cost hundreds of millions.
- ▶ 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

7-6

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

7-7

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 Chg. |
|------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | |
| 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% |
| | <u>2,214,065</u> | <u>1,951,486</u> | <u>1,886,396</u> | <u>2,055,042</u> | <u>2,298,697</u> | <u>2,752,511</u> | <u>3,182,915</u> | <u>3,361,891</u> | <u>52%</u> |
| 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% |
| | <u>1,888,860</u> | <u>1,891,930</u> | <u>2,094,025</u> | <u>2,138,016</u> | <u>2,234,082</u> | <u>2,379,629</u> | <u>2,411,102</u> | <u>2,349,453</u> | <u>24%</u> |
| 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% |
| | <u>69,792</u> | <u>86,907</u> | <u>98,882</u> | <u>111,249</u> | <u>111,119</u> | <u>117,325</u> | <u>119,298</u> | <u>122,821</u> | <u>76%</u> |
| Total Taxes | <u>4,231,834</u> | <u>3,996,473</u> | <u>4,141,984</u> | <u>4,387,310</u> | <u>4,718,544</u> | <u>5,325,257</u> | <u>5,794,747</u> | <u>5,907,444</u> | <u>40%</u> |
| 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% |
| | <u>440,787</u> | <u>299,072</u> | <u>350,391</u> | <u>430,597</u> | <u>528,241</u> | <u>697,781</u> | <u>777,109</u> | <u>806,690</u> | <u>83%</u> |
| 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% |
| | <u>2,129,983</u> | <u>1,991,082</u> | <u>1,993,521</u> | <u>2,126,498</u> | <u>2,293,594</u> | <u>2,617,060</u> | <u>2,960,396</u> | <u>3,137,846</u> | <u>47%</u> |
| 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% |
| | <u>1,661,064</u> | <u>1,706,319</u> | <u>1,798,072</u> | <u>1,830,215</u> | <u>1,896,709</u> | <u>2,010,416</u> | <u>2,057,242</u> | <u>1,962,908</u> | <u>18%</u> |
| Total Taxes | <u>4,231,834</u> | <u>3,996,473</u> | <u>4,141,984</u> | <u>4,387,310</u> | <u>4,718,544</u> | <u>5,325,257</u> | <u>5,794,747</u> | <u>5,907,444</u> | <u>40%</u> |

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% |

¹Payment 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.

Dept. of Revenue's Estimated Effect of Tax Reductions and Increases Enacted Since 1995 (millions)

| | FY 1995 | FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 | FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|-----------------------------------------------------|---------|----------|----------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Property Taxes: | | | | | | | | | | | | | | | |
| Car Tax Reductions | -- | \$ 26.7 | \$ 68.9 | \$ 95.5 | \$ 96.6 | \$ 104.9 | \$ 106.5 | \$ 108.1 | \$ 109.6 | \$ 111.8 | \$ 114.0 | \$ 116.3 | \$ 118.6 | \$ 121.0 | \$ 123.4 |
| General Property Tax Reduction | -- | -- | -- | \$ 115.6 | \$ 267.5 | \$ 326.2 | \$ 338.9 | \$ 362.3 | \$ 378.4 | \$ 393.5 | \$ 409.3 | \$ 425.6 | \$ 442.7 | \$ 460.4 | \$ 478.8 |
| Property Tax Subtotal | \$ -- | \$ 26.7 | \$ 68.9 | \$ 211.1 | \$ 364.1 | \$ 431.1 | \$ 445.4 | \$ 470.4 | \$ 488.0 | \$ 505.3 | \$ 523.3 | \$ 542.0 | \$ 561.3 | \$ 581.4 | \$ 602.2 |
| Income Taxes: | | | | | | | | | | | | | | | |
| Military Recruitment Bonuses | | | | | | | | | | | \$ 0.6 | \$ 0.6 | \$ 0.7 | \$ 0.7 | |
| Homestead Program - Indexation | | | | | | | | | | | \$ - | \$ 0.0 | \$ 0.1 | \$ 0.1 | |
| Soc Sec Exemption | | | | | | | | | | | | | \$ 6.0 | \$ 12.0 | |
| Historic Preservation Tax Credits | | | | | | | | | | | | | \$ 0.6 | \$ 0.6 | |
| Homestead Program Expansion | | | | | | | | | | | | | \$ 10.5 | \$ 11.0 | |
| Franchise Tax Phase Out | | | | | | | | | | | | | \$ 7.0 | \$ 16.5 | |
| Various Tax Credits | | | | | | | | | | | | | \$ 4.1 | \$ 4.1 | |
| Endangered Species Tax Credit | -- | -- | -- | \$ 1.5 | \$ 1.5 | \$ 1.5 | \$ 1.5 | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Tax Credit for Adoptions | -- | -- | -- | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.1 | \$ 0.2 | \$ 0.2 | \$ 0.3 | \$ 0.4 | \$ 0.6 | \$ 1.1 | \$ 1.1 | \$ 0.2 |
| Single Income Rate Reductions | -- | -- | -- | \$ 16.3 | \$ 39.3 | \$ 49.3 | \$ 51.5 | \$ 53.8 | \$ 56.2 | \$ 58.7 | \$ 61.4 | \$ 53.8 | \$ 56.2 | \$ 58.7 | \$ 61.4 |
| Increase Standard Deduction | -- | -- | -- | \$ - | \$ 18.4 | \$ 14.4 | \$ 14.6 | \$ 14.8 | \$ 15.0 | \$ 15.2 | \$ 15.4 | \$ 15.9 | \$ 16.3 | \$ 16.8 | \$ 17.3 |
| Increase Personal Exemption | -- | -- | -- | \$ - | \$ 36.3 | \$ 28.8 | \$ 29.7 | \$ 30.6 | \$ 31.6 | \$ 32.6 | \$ 33.7 | \$ 34.7 | \$ 35.8 | \$ 36.8 | \$ 38.0 |
| Tax Credit for Business Machinery | -- | -- | -- | \$ - | \$ 7.0 | \$ 10.8 | \$ 10.8 | \$ 17.4 | \$ 20.3 | \$ 20.1 | \$ 19.0 | \$ 20.9 | \$ 30.9 | \$ 28.2 | \$ 25.0 |
| Earned Income Tax Credit | -- | -- | -- | \$ - | \$ 19.8 | \$ 21.0 | \$ 21.4 | \$ 23.8 | \$ 41.0 | \$ 45.1 | \$ 47.3 | \$ 50.1 | \$ 50.3 | \$ 62.4 | \$ 64.3 |
| Food Sales Tax Rebate | -- | -- | -- | \$ - | \$ 23.6 | \$ 25.9 | \$ 25.2 | \$ 25.6 | \$ 32.2 | \$ 34.6 | \$ 34.6 | \$ 35.4 | \$ 35.9 | \$ 41.2 | \$ 42.4 |
| Oil Property Tax Credits | -- | -- | -- | \$ - | \$ 1.5 | \$ 4.8 | \$ 2.8 | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Alternative Fuel Credits | -- | -- | -- | \$ - | \$ - | \$ 0.2 | \$ 0.2 | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | |
| Education Savings Program | -- | -- | -- | \$ - | \$ - | \$ - | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 | \$ 4.0 |
| Agriculture Loan Privilege Tax Credit | -- | -- | -- | \$ - | \$ - | \$ - | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 | \$ 0.8 |
| Farm Loss Carrybacks | -- | -- | -- | \$ - | \$ - | \$ - | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 | \$ 0.4 |
| Income Tax Subtotal | \$ -- | \$ -- | \$ -- | \$ 17.9 | \$ 147.5 | \$ 156.8 | \$ 163.0 | \$ 171.4 | \$ 201.7 | \$ 211.9 | \$ 217.0 | \$ 217.2 | \$ 232.4 | \$ 279.4 | \$ 298.7 |
| Replace Inheritance Tax with Estate Tax | -- | -- | -- | \$ -- | \$ 30.5 | \$ 63.3 | \$ 66.4 | \$ 69.7 | \$ 73.2 | \$ 76.9 | \$ 80.7 | \$ 84.7 | \$ 89.0 | \$ 93.4 | \$ 98.1 |
| Phasing Out of Estate Tax | | | | | | | | | | | | | \$ 9.0 | \$ 20.0 | |
| Sales Tax Exemptions for: | | | | | | | | | | | | | | | |
| New Construction Services | \$ 2.1 | \$ 17.7 | \$ 18.5 | \$ 19.4 | \$ 20.3 | \$ 21.2 | \$ 22.1 | \$ 22.6 | \$ 23.2 | \$ 23.9 | \$ 24.5 | \$ 25.1 | \$ 25.8 | \$ 26.5 | \$ 27.2 |
| Utilities Consumed during the Production Process | \$ - | \$ 12.4 | \$ 13.0 | \$ 13.6 | \$ 14.3 | \$ 14.9 | \$ 15.5 | \$ 15.8 | \$ 16.3 | \$ 16.7 | \$ 17.2 | \$ 17.6 | \$ 18.1 | \$ 18.6 | \$ 19.1 |
| Residential Remodeling | \$ - | \$ - | \$ - | \$ - | \$ 14.7 | \$ 16.6 | \$ 17.3 | \$ 17.7 | \$ 18.2 | \$ 18.7 | \$ 19.2 | \$ 19.6 | \$ 20.2 | \$ 20.7 | \$ 21.3 |
| Major Component Parts Exemption | \$ - | \$ - | \$ - | \$ - | \$ 1.4 | \$ 1.6 | \$ 1.7 | \$ 1.7 | \$ 1.8 | \$ 1.8 | \$ 1.9 | \$ 1.9 | \$ 2.0 | \$ 2.0 | \$ 2.1 |
| Grain Storage and Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1.1 | \$ 0.8 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Property Consumed in One Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 | \$ 0.5 |
| Health Clinic Exemptions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 | \$ 0.2 |
| Integrated Plant Exemptions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3.9 | \$ 4.0 | \$ 4.1 | \$ 4.2 | \$ 4.3 | \$ 4.4 | \$ 4.5 | \$ 4.7 | \$ 4.8 |
| Sales Tax on Used Vehicles | | | | | | | | | | \$ 5.0 | \$ 5.2 | \$ 5.4 | \$ 5.5 | \$ 5.7 | |
| Repair of Transmission Lines | | | | | | | | | | | | | \$ 3.0 | \$ 3.4 | |
| Various Other Exemptions | \$ - | \$ 1.8 | \$ 1.9 | \$ 2.0 | \$ 9.7 | \$ 10.7 | \$ 11.0 | \$ 11.2 | \$ 11.6 | \$ 11.9 | \$ 12.2 | \$ 12.6 | \$ 26.0 | \$ 31.0 | \$ 31.6 |
| Sales Tax Subtotal | \$ 2.1 | \$ 31.9 | \$ 33.4 | \$ 35.0 | \$ 60.4 | \$ 66.8 | \$ 73.0 | \$ 73.8 | \$ 75.8 | \$ 77.9 | \$ 85.0 | \$ 87.1 | \$ 102.6 | \$ 112.7 | \$ 115.9 |
| Severance Taxes: | | | | | | | | | | | | | | | |
| Production Exemptions | -- | -- | -- | \$ - | \$ 2.7 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 | \$ 4.6 |
| Insurance Premiums Taxes | -- | -- | -- | \$ 1.5 | \$ 21.6 | \$ 26.6 | \$ 28.6 | \$ 24.1 | \$ 19.6 | \$ 15.0 | \$ 12.0 | \$ 24.1 | \$ 19.6 | \$ 15.0 | \$ 12.0 |
| Privilege Taxes | | | | \$ - | \$ 8.4 | \$ 8.8 | \$ 9.2 | \$ 9.7 | \$ 10.2 | \$ 10.6 | \$ 11.0 | \$ 11.5 | \$ 11.9 | \$ 12.4 | \$ 12.9 |
| Reductions in Employers' | | | | | | | | | | | | | | | |
| Unemployment Contributions | 97.4 | 103.8 | 110.7 | 119.8 | 124.2 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total Tax Reductions | \$ 99.5 | \$ 162.4 | \$ 213.0 | \$ 385.3 | \$ 759.4 | \$ 758.0 | \$ 790.2 | \$ 823.7 | \$ 873.1 | \$ 902.2 | \$ 933.6 | \$ 971.1 | \$ 1,021.4 | \$ 1,107.9 | \$ 1,164.4 |
| Cumulative Reductions | \$ 99.5 | \$ 261.9 | \$ 474.9 | \$ 860.2 | \$ 1,619.6 | \$ 2,377.6 | \$ 3,167.8 | \$ 3,991.5 | \$ 4,864.6 | \$ 5,766.7 | \$ 6,700.4 | \$ 7,671.5 | \$ 8,692.9 | \$ 9,800.8 | \$ 10,965.2 |

Dept. of Revenue's Estimated Effect of Tax Reductions and Increases Enacted Since 1995 (millions)

7-11

| | <u>FY 1995</u> | <u>FY 1996</u> | <u>FY 1997</u> | <u>FY 1998</u> | <u>FY 1999</u> | <u>FY 2000</u> | <u>FY 2001</u> | <u>FY 2002</u> | <u>FY 2003</u> | <u>FY 2004</u> | <u>FY 2005</u> | <u>FY 2006</u> | <u>FY 2007</u> | <u>FY 2008</u> | <u>FY 2009</u> |
|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total w/o Reduction in Employers Unemployment Contributions | \$2.1 | \$58.6 | \$102.3 | \$265.5 | \$635.2 | \$758.0 | \$790.2 | \$823.7 | \$873.1 | \$ 902.2 | \$ 933.6 | \$971.1 | \$1,021.4 | \$ 1,107.9 | \$ 1,164.4 |
| Cumulative Reductions w/o Employers Unemployment Contributions | \$2.1 | \$ 60.7 | \$ 163.0 | \$ 428.5 | \$ 1,063.7 | \$ 1,821.7 | \$ 2,611.9 | \$ 3,435.6 | \$ 4,308.7 | \$ 5,210.8 | \$ 6,144.5 | \$ 7,115.6 | \$ 8,137.0 | \$ 9,244.9 | \$ 10,409.3 |
| Tax Increases | | | | | | | | \$ 252.0 | \$ 295.0 | \$ 304.0 | | 313.12 | 322.51 | 332.19 | 342.15 |
| Cumulative Increases | | | | | | | | \$ 252.0 | 547.0 | 851.0 | | 1,164.1 | 1,486.6 | 1,818.8 | 2,161.0 |
| Net Tax Reductions | \$ 99.5 | \$ 162.4 | \$ 213.0 | \$ 385.3 | \$ 759.4 | \$ 758.0 | \$ 790.2 | \$ 823.7 | \$ 621.1 | \$ 607.2 | \$ 629.6 | \$ 658.0 | \$ 698.9 | \$ 775.7 | \$ 822.3 |
| Cumulative Net Tax Reductions | \$ 99.5 | \$ 261.9 | \$ 474.9 | \$ 860.2 | \$ 1,619.6 | \$ 2,377.6 | \$ 3,167.8 | \$ 3,991.5 | \$ 4,612.6 | \$ 5,219.7 | \$ 5,849.4 | \$ 6,507.4 | \$ 7,206.2 | \$ 7,981.9 | \$ 8,804.2 |

State of Kansas Expenditure History

State General Fund Expenditures by Agency (millions)

| | Actual | Actual | Gov. Estimate | Gov. Rec. | Change 2005 - 2011 | |
|---------------------------------|---------|---------|---------------|-----------|--------------------|---------|
| | FY 2005 | FY 2009 | FY 2010 | FY 2011 | Amount | 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 | Actual | Gov. Estimate | Gov. Rec. | Change 2005 - 2011 | |
|---------------------------------|----------|----------|---------------|-----------|--------------------|---------|
| | FY 2005 | FY 2009 | FY 2010 | FY 2011 | Amount | 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% |

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**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 | 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 | 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 | 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 | 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 | 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% |

17-14

**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% |

7-15

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 | 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 Insititutions 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 | 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% |

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



A KANSAS PRIMER ON EDUCATION FUNDING

Volume III: Analysis of K-12 Spending in Kansas
Dave Trabert



**KANSAS · POLICY
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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 incision 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.

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 Siegfried 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

| School Year | FTE Enrollment | Revenue Source (millions) | | | Total |
|-------------|----------------|---------------------------|---------|---------|---------|
| | | State | Federal | Local | |
| 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 |

| School Year | Amount Per Pupil | | | | | % Change |
|-------------|------------------|---------|-------|--------|--------|----------|
| | State | Federal | Local | Total | | |
| 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 centers⁴ 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 allocated 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% |
| | <u>4,270,885,561</u> | <u>5,420,936,950</u> | <u>1,150,051,389</u> | <u>26.9%</u> |

*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 Instruction | FY 2005 Actual | | | | FY 2008 Actual* | | | |
|------------------------|----------------|---------|-----------|---------|-----------------|---------|-----------|---------|
| | 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 Operating⁶ 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-Low Variance |
|--------------------------|-----------|--------------|--------------------|--------|--------|----------------------|
| | | | High | Avg. | Low | |
| 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% |
| 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

⁷ Legislative Division of Post Audit, “K-12 Education: School District Efficiency Audits,” page 17 http://www.kslegislature.org/postaudit/audits_perform/o8pa11a.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.

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

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).

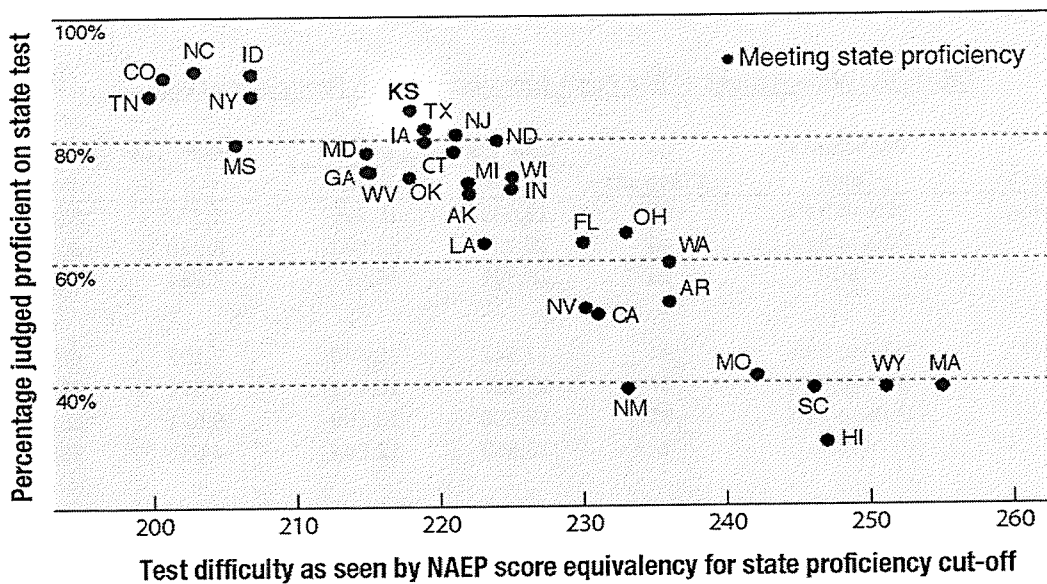
²⁰ A review published at Education News.org calls the book “...the most cogent and comprehensive analysis of America’s school-finance challenges that I have ever seen. They establish the fundamental problem, which is that achievement isn’t where it needs to be. They show how education resources have 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 Grade 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.

²²Eric 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.

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 be 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 indicate that Kansans could have lower taxes and retain those essential services.

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|-------------|-----------|-------|---------|-----------|--------|
| | | | Capital | Bonds | Federal | All Other | |
| 101 | ERIE | NEOSHO | 5,652 | 574 | 145 | 1,798 | 8,168 |
| 102 | CIMARRON-ENSGN | 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 |

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|-------------|-----------|-------|---------|-----------|-------|
| | | | Capital | Bonds | Federal | All Other | |
| 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 |

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|--------------|-----------|-------|---------|-----------|-------|
| | | | Capital | Bonds | Federal | All Other | |
| 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-HAVENSIVL | 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 |

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|-------------|-----------|-------|----------|-----------|--------|
| | | | Capital | Bonds | Federal | All Other | |
| 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 | VERMILION | 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 |

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|-------------|-----------|-------|---------|-----------|--------|
| | | | Capital | Bonds | Federal | All Other | |
| 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 |

July 1, 2009 Unencumbered Cash per FTE

| USD# | USD Name | County Name | Fund Type | | | | Total |
|------|-----------------|-------------|-----------|-------|----------|-----------|--------|
| | | | Capital | Bonds | Federal | All Other | |
| 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 |

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"

17-45

| 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 |
| 1 | B & B | Nemaha | 200.0 | 7,235 | 155 | 261 | 838 | 109 | 222 | 1,100 | 963 | 0 | 596 | 0 | 221 | 0 | 11,700 |

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"

7-46

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|-------------------|-----------|----------------|---------------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------|-------------|
| | | | | Student Instruction | Staff Support | General Admin. | School Admin. | Cent. Svcs. | Oper. Maint. | Student Trans. | Comm. Svcs. | Food Service | Arch. & Eng. | Capital Outlay | Debt Svc. | | |
| 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 | Clafflin | 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 |
| 205 | LaCrosse | Rush | 304.0 | 7,316 | 186 | 210 | 668 | 532 | 0 | 929 | 705 | 0 | 621 | 0 | 2,706 | 0 | 13,872 |
| | Macksville | Stafford | 304.7 | 6,752 | 173 | 239 | 793 | 624 | 8 | 791 | 802 | 0 | 636 | 0 | 494 | 0 | 11,314 |

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"

7-47

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | | Total Spend |
|-----|--------------------|--------------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|--------|-------------|
| | | | | 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. | | |
| 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 | |
| 5 | Ellinwood | Barton | 415.8 | 7,585 | 98 | 195 | 630 | 693 | 414 | 1,582 | 421 | 0 | 531 | 0 | 185 | 1,293 | 13,628 | |

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"

87-48

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|---------------------|-----------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------------|
| | | | | 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. | |
| 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 | Mcperson | 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 | Mcperson | 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 | Eil-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 |
| 216 | Jayhawk | Linn | 527.5 | 7,369 | 442 | 61 | 475 | 885 | 66 | 1,092 | 665 | 0 | 590 | 0 | 2,619 | 331 | 14,595 |
| | Sedgwick | Harvey | 529.5 | 5,642 | 165 | 350 | 395 | 451 | 56 | 588 | 301 | 0 | 565 | 0 | 726 | 597 | 9,836 |

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"

7-49

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|-------------------------|-------------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------------|
| | | | | 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. | |
| 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-Lehigh | 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 |
| 484 | Fredonia | Wilson | 750.0 | 6,230 | 307 | 460 | 335 | 721 | 117 | 1,123 | 438 | 0 | 676 | 0 | 547 | 0 | 10,955 |
| 0 | Halstead | Harvey | 750.1 | 5,610 | 272 | 582 | 295 | 717 | 151 | 1,236 | 391 | 0 | 521 | 0 | 621 | 847 | 11,245 |

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"

7-50

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | | Total Spend |
|-----|-------------------|--------------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|--------|-------------|
| | | | | 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. | | |
| 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 | 131 | 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 | Mcperson | 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 | 416 | 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 | 11,187 | |
| | Kingman - Norwich | Kingman | 1,049.2 | 6,413 | 452 | 229 | 249 | 469 | 289 | 1,139 | 524 | 0 | 434 | 0 | 308 | 926 | 11,431 | |

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"

7-51

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|-------------------|--------------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------------|
| | | | | 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. | |
| 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 |

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"

7-52

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|--------------------|-------------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------------|
| | | | | 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. | |
| 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 |
| | Maize | Sedgwick | 6,201.0 | 5,737 | 281 | 89 | 342 | 364 | 17 | 655 | 417 | 0 | 372 | 0 | 167 | 898 | 9,337 |

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"

7-53

| USD | USD Name | County | FTE Enrollment | Spending Per FTE | | | | | | | | | | | | | Total Spend |
|-----|-----------------|-----------|----------------|------------------|-----------------|---------------|----------------|---------------|-------------|--------------|----------------|-------------|--------------|--------------|----------------|-----------|-------------|
| | | | | 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. | |
| 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 |

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.

K-12 Per Pupil Expenditures 2007-08 School Year

Appendix "B"

| | 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 categories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Per Pupil Expenditures 2007-08 School Year

Appendix "E"

| | 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 categories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Per Pupil Expenditures 2007-08 School Year

Appendix B

| | 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 Costs¹ | | | | | |
| 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 categories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Per Pupil Expenditures 2007-08 School Year

Appendix "b"

| | 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 categories and Total Spending exclude USD 422 Greensburg, which was rebuilding from tornado damage

K-12 Expenditures Per Pupil

Appendix "L"

(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.

7-59

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% |

K-12 Expenditures Per Pupil

Appendix "D"

(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 | Claffin | 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 'D'

(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% |

K-12 Expenditures Per Pupil

Appendix "D"

(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.

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K-12 Expenditures Per Pupil

Appendix "L"

(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% |

K-12 Expenditures Per Pupil

Appendix "L"

(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 "D"

(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 | Wacanda | 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% |

K-12 Expenditures Per Pupil

Appendix "D"

(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-Offerte | 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 | Claffin | 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% |

K-12 Expenditures Per Pupil

Appendix "D"

(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% |

K-12 Expenditures Per Pupil

Appendix "D"

(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 "D"

(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 | |

K-12 Expenditures Per Pupil

Appendix "D"

(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 | | | |
| 108 | Washington Co. Schools | | 1,719 | new | | 1,321 | new | | | |
| 109 | Republic County | | 1,365 | new | | 911 | new | | | |
| 110 | Thunder Ridge | | 1,971 | new | | 59 | new | | | |
| 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.

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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. |
| 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 | Eil-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 | |

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K-12 Expenditures Per Pupil

Appendix "D"

(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-Offerte | 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 | Clafin | 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 | Burrtton | 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.

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K-12 Expenditures Per Pupil

Appendix "D"

(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 | |

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K-12 Expenditures Per Pupil

Appendix "D"

(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.

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. |
| 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 | |

K-12 Expenditures Per Pupil

Appendix "D"

(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.

K-12 Expenditures Per Pupil

Appendix "L"

(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% |

K-12 Expenditures Per Pupil

Appendix "L"

(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 | Clafin | 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.

K-12 Expenditures Per Pupil

Appendix "L"

(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 |

K-12 Expenditures Per Pupil

Appendix "L"

(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.

K-12 Expenditures Per Pupil

Appendix "L"

(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 | |

K-12 Expenditures Per Pupil

Appendix "L"

(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 "L"

(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% |

K-12 Expenditures Per Pupil

Appendix "L"

(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 | Clafin | 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.

K-12 Expenditures Per Pupil

Appendix L

(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% |

K-12 Expenditures Per Pupil

Appendix "L"

(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.

7-877

K-12 Expenditures Per Pupil

Appendix "D"

(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% |

7-88

Reading Proficiency and Per Pupil Spending 2008 School Year

Appendix "E"

| FTE Enrollment | Proficiency Level | # Districts | Total Spending per FTE | | High - Low Variance | |
|----------------|-------------------|-------------|------------------------|--------|---------------------|-----|
| | | | High | Low | \$ | % |
| 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.

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

Math Proficiency and Per Pupil Spending 2008 School Year

Appendix "F"

| FTE Enrollment | Proficiency Level | # Districts | Total Spending per FTE | | High - Low Variance | |
|----------------|-------------------|-------------|------------------------|--------|---------------------|-----|
| | | | High | Low | \$ | % |
| 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.

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

Spending and Achievement Comparison 2007-08 School Year

7-91

| USD | USD Name | County | FTE Enrollment | % Total Enrollment | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|---------------------|-----------|----------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Current Operating | | | Total Spending | Reading | Math |
| | | | | | | | | Instruction | Other | Total | | | |
| 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"

96-1

| USD | USD Name | County | FTE | | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|--------------------------|--------------|------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | Enrollment | % Total Enrollment | | | | Current Operating | | | Total Spending | Reading | Math |
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Instruction | Other | Total | | | |
| 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 |
| | Little River | Lane | 305.2 | 17% | 34% | 0% | 52% | 6,615 | 4,625 | 11,240 | 13,358 | 92 | 92 |
| | Clifton-Clyde | Rice | 306.5 | 20% | 36% | 0% | 55% | 7,347 | 3,634 | 10,980 | 11,310 | 97 | 92 |

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

7-93

| USD | USD Name | County | FTE Enrollment | % Total Enrollment | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|---------------------------|------------|----------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Current Operating | | | Total Spending | Reading | Math |
| | | | | | | | | Instruction | Other | Total | | | |
| 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"

46-1

| USD | USD Name | County | FTE Enrollment | % Total Enrollment | | | | Per Pupil Spending | | | Avg. Proficiency | | |
|-----|------------------------|-----------|----------------|--------------------|-----------|-----|-------|--------------------|-------|----------------|------------------|------|-------|
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Current Operating | | Total Spending | Reading | Math | |
| | | | | | | | | Instruction | Other | | | | Total |
| 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 |
| 272 | Lebo-Waverly | Coffey | 558.5 | 15% | 38% | 0% | 52% | 6,446 | 3,837 | 10,283 | 11,041 | 84 | 75 |
| | Conway Springs | Sumner | 559.9 | 12% | 28% | 0% | 39% | 5,992 | 4,256 | 10,248 | 12,296 | 91 | 85 |

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"

7-95

| USD | USD Name | County | FTE | | | | | Per Pupil Spending | | | | | Avg. Proficiency | |
|-----|-------------------------|-------------|------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|---------|------------------|--|
| | | | Enrollment | % Total Enrollment | | | Total | Current Operating | | | Total Spending | Reading | Math | |
| | | | | Spec. Ed. | F/R Lunch | ELL | | Instruction | Other | Total | | | | |
| 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"

7-96

| USD | USD Name | County | FTE Enrollment | % Total Enrollment | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|-------------------|--------------|----------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Current Operating | | | Total Spending | Reading | Math |
| | | | | | | | | Instruction | Other | Total | | | |
| 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 |
| 242 | Baldwin City | Douglas | 1,338.8 | 14% | 17% | 0% | 31% | 5,586 | 3,660 | 9,246 | 10,730 | 96 | 93 |
| | Eudora | Douglas | 1,362.9 | 15% | 27% | 2% | 44% | 6,219 | 3,473 | 9,692 | 11,691 | 88 | 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"

16-91

| USD | USD Name | County | FTE | | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|-------------------|-------------|------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | Enrollment | % Total Enrollment | | | Total | Current Operating | | | Total Spending | Reading | Math |
| | | | | Spec. Ed. | F/R Lunch | ELL | | Instruction | Other | Total | | | |
| 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"

7-98

| USD | USD Name | County | FTE Enrollment | % Total Enrollment | | | | Per Pupil Spending | | | | Avg. Proficiency | |
|-----|--------------------|-------------|----------------|--------------------|-----------|-----|-------|--------------------|-------|--------|----------------|------------------|------|
| | | | | Spec. Ed. | F/R Lunch | ELL | Total | Current Operating | | | Total Spending | Reading | Math |
| | | | | | | | | Instruction | Other | Total | | | |
| 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).



January 26, 2010

Memorandum

To: Members of the House Taxation Committee
From: Thomas M. Palace
Re: Opposition to HB 2475

Mr. Chairman and Members of House Taxation Committee:

My name is Tom Palace. I am the Executive Director of the Petroleum Marketers and Convenience Store Association of Kansas (PMCA of Kansas), a statewide trade association representing over 300 independent Kansas petroleum distribution companies and convenience store owners throughout Kansas.

We appreciate the opportunity to appear before you today in opposition to HB 2475, a bill that, as proposed, would increase the state sales tax from 5.3% to 6.3%.

The tax increases being considered by the Kansas Legislature, if passed, would have a negative impact upon every convenience store retailer in the state. Consumers won't change **what** they buy, they will change **where** they buy: they will simply find a cheaper way to purchase their goods. More specifically, retailers who compete on the border are hit the hardest when tax increases in their home state are passed. They watch the exodus of their customers across the state line without the wherewithal to do anything about the cost disparity. They simply can't lower their prices enough to be competitive.

Consider the tax proposals that are being discussed today: a tobacco tax increase of \$.55, motor fuel excise tax increase of \$.15-\$.17, and a sales tax increase of 1%. Tobacco sales and motor fuel sales equate to 85% of the gross sales at a convenience store. We have all heard the term "low hanging fruit," and apparently the products that convenience stores sell fall into that category.

I have been told that 38% of the Kansas population lives in the counties adjacent to the border. If you are a convenience store retailer who competes on the Missouri border, you are already at a competitive disadvantage because Missouri's taxes are lower. Missouri has lower motor fuel excise taxes (\$.17 gas and diesel vs. Kansas' \$.24 on gas and \$.26 on diesel), lower tobacco tax (\$.17 per pack vs. Kansas' \$.79 per pack) and lower sales tax (4.225% vs. Kansas' 5.3%). Lower taxes in Missouri mean lower gross prices, forcing Kansas retailers to price their products at a lower cost so that they don't lose their customers. But in many instances a Kansas retailer cannot price products low enough to keep customers from going across the border to buy the same products at a cheaper price...due in most part to lower taxes.

Petroleum Marketers and Convenience Store Association of Kansas
115 SE 7th • Topeka, KS 66603
PO Box 678 • Topeka, KS 66601-0678
785-233-9655 • Fax: 785-354-4374

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A great example of this is the recent action taken by the QuikTrip Corporation (see attachment). QuikTrip moved a store in Kansas City 100 feet to the east so that they would have a Missouri address -- at a cost of \$3.4 million. The loss to Kansas is estimated to be \$1.4 million in state and local taxes. The \$1.4 million is a financial loss that Kansas cannot afford. I would venture a guess that if more Kansas convenience store retailers had the corporate backing to afford to do the same thing QuikTrip did, they would give serious consideration to a similar move.

Mr. Chairman, I know that HB 2475 is a sales tax only bill, but the ramifications of all the tax proposals being considered could/will have dire consequences for small businesses that compete on the border. I have yet to see a study that illustrates the LOSS of state revenue when a tax is increased, yet the negative impact on other products sold is probably a lot bigger than anyone knows.

In reality, it appears that Kansas tax increases, in general, are more of an "economic development" proposal for other states, and in the long run, Kansas is the ultimate loser. To illustrate, I have attached to my testimony a portion of a newsletter drafted by the Missouri Petroleum Marketers and Convenience Store Association, apprising members of the benefit (specifically along the border) that could materialize if Kansas continues to increase taxes on convenience store products.

Mr. Chairman, PMCA opposes HB 2475, and we urge committee members to reject this proposal.

Thank you.




Posted on Tue, Aug. 25, 2009

QuikTrip razes store on Kansas side, will open one 100 feet away in Missouri

The QuikTrip store on Southwest Boulevard is half in Missouri, half in Kansas.

Most customers might not have noticed or cared — until now.

The company on Monday started bulldozing the store at 27 Southwest Blvd. and will open a new store about 100 feet away. When it opens in late October, that store technically will be a Missouri business and customers won't have to pay the higher Kansas taxes on cigarettes and gas. They also will be able to buy liquor with stronger alcohol content than 3.2 beer.

 "It's pure economics. We want that store to survive," said Michael Thornbrugh, spokesman for QuikTrip. "Quite frankly it was a mediocre store. This gives our customers more options. Gasoline is six cents higher in Kansas, and tobacco is about 50 cents more per pack or \$5 a carton."

The 15 or so employees will temporarily transfer to other area QuikTrip stores during the construction.

Thornbrugh said the company has done such a move before, including relocating a QuikTrip on Rainbow Boulevard to the Missouri side of the state line. But that store relocated blocks away, not feet away.

As for Kansas City, Kan., it will surely miss the tax dollars from the Southwest Boulevard location, which has been operating since at least the mid-1980s.

"It's unfortunate that this particular business has decided to move across the state line at a time when our city continues to make great progress," said Edwin Birch, spokesman for the Unified Government.

"Wyandotte County has attracted new and one-of-a kind business developments to our region as many business owners continue to see opportunities for growth in Wyandotte County and Kansas City, Kan."

But QuikTrip's Thornbrugh said changes may need to be made to keep some border businesses in Kansas City, Kan.

"They are great to work with but their hands are tied. It's unfortunate that the city and county has no say," he said.

To reach Joyce Smith, call 816-234-4692 or send e-mail to jsmith@kcstar.com.

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Missouri Petroleum Marketers and Convenience Store Association (MPCA)

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573.635.7117 phone • 573.635.3575 fax • www.mpca.org • © MPCA 2010

Petroleum Marketing and Convenience Store News from MPCA

JANUARY 18, 2010

1. PACE 2010: General Information & Thank You PACE Sponsors & Exhibitors!

2. 2010 Membership Dues: Please Pay ASAP.

3. Kansas Budget Fix May Benefit Missouri Retailers.

3. KANSAS BUDGET FIX MAY BENEFIT MISSOURI RETAILERS.

A. KANSAS GOVERNOR PARKINSON'S 1/11/10 STATE-OF-THE-STATE SPEECH. The following are direct quotes from Kansas Governor Mark Parkinson's 1/11/10 State-of-the-State Address.

"That is because we face another budget hole of almost \$400 million. We are not \$400 million short of what we need to get these programs back to where they need to be. We are \$400 million short of what we need to keep most of these budgets at their already drastically cut levels.

"Here is my plan to come up with the \$400 million - we need to raise two taxes. We must take the cigarette and tobacco tax from 79 cents a pack and raise it to the national average of \$1.34. Not only will this allow us to raise revenue, it has the added benefit of reducing teen smoking. Study after study demonstrates that if you raise this tax, teen smoking will decline.

"We must also raise our sales tax by one cent for a temporary period of 36 months. A temporary increase of just one cent allows us to fund our programs at the minimum acceptable levels while we work our way out of this recession. I am then proposing that after the third year the tax retreat, leaving just two tenths of a cent in place that would be available to craft a moderate but necessary highway program."

B. MPCA'S THOUGHTS. Currently, Missouri has a state sales tax advantage over Kansas - 4.225% versus 5.3% - as well as a substantial state cigarette tax advantage - 17 cents per pack (\$1.70 per carton) versus 79 cents per pack (\$7.90 per carton).

If Kansas balances their budget by increasing their state sales tax and state tobacco tax, it's all but certain that Missouri retailers near the Kansas border will benefit and see an increase in cross-border customer traffic.

It's the very definition of short-sighted when state Legislators over-tax the very industries that will drive their economic recovery and development and implement tax policies that force their citizens to purchase goods and services in lower taxed border-states.



WICHITA METRO
CHAMBER OF COMMERCE

January 26, 2010

Mr. Chairman & Members of the Committee,

Thank you for this opportunity to provide written testimony in opposition to H.B. 2475. The Wichita Metro Chamber of Commerce and its nearly 1500 member businesses stand united in strong opposition to increasing any taxes in Kansas at this time. This includes any increase in the Kansas Sales Tax.

The Wichita Chamber certainly recognizes the challenges that state policymakers face this year in balancing the state budget. We understand that you face many tough decisions in the days ahead. However, we ask that you recognize that business has also faced many challenges and been forced to make many difficult decisions themselves. In fact, business felt the impact of this recession long before government did. If businesses were strong and profitable overall then the state general fund would be strong as well.

The Wichita area has been especially hard hit with layoffs, salary reductions and the closure of many long time businesses. This cycle of job loss, stagnant wages and lower consumption would only be exacerbated by an increase in the state sales tax. We all need consumption to increase in order to create more jobs, pay more wages and collect more taxes. Increasing the cost of goods to Kansas consumers and businesses would be a huge step backwards and a detriment to economic recovery in our state.

We strongly urge you to oppose increasing taxes at this time, including the state sales tax rate. The Wichita Area Chamber of Commerce requests that you vote no on H.B. 2475.

Thank you,

Jason Watkins
Director Government Relations
Wichita Metro Chamber of Commerce

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Attachment: #9

Before the House Taxation Committee

HB 2475

Michael R. Murray

January 26, 2010

Representing the Kansas Food Dealers Association
and the Retail Grocers Association of Greater Kansas City

WRITTEN TESTIMONY ONLY

Mr. Chairman and Members of the Committee:

On behalf of the **Kansas Food Dealers Association (KFDA)** and the **Retail Grocers Association of Greater Kansas City (RGA)**, thank you for the opportunity to comment on HB 2475 which would increase the Kansas sales tax by 1%.

These two organizations represent **521 grocery store locations** in the State of Kansas with **tens of thousands of employees**.

The KFDA and the RGA are opposed to this proposed sales tax increase.

If this increase were enacted Kansas would have the highest sales tax of any of our surrounding states. Kansas businesses along the state's borders would become less and less competitive.

Raising taxes in times of recession is precisely the wrong approach. The retail grocery business is still in a recession. Obviously, consumers continue to purchase food, but many are purchasing food that is less expensive. Our retailers still have the same costs of doing business—labor, utilities, maintenance, etc.—but they have less revenue and less profit because of the shift in consumer spending habits. Increasing the state sales tax will drive a certain segment of the market to retailers out-of-state further diminishing the retail revenue stream and lessening the retailers' ability to maintain and create jobs.

Respectfully, the KFDA and the RGA urge you to vote NO on HB 2475.

House Taxation
Date: 1-26-10
Attachment: #10



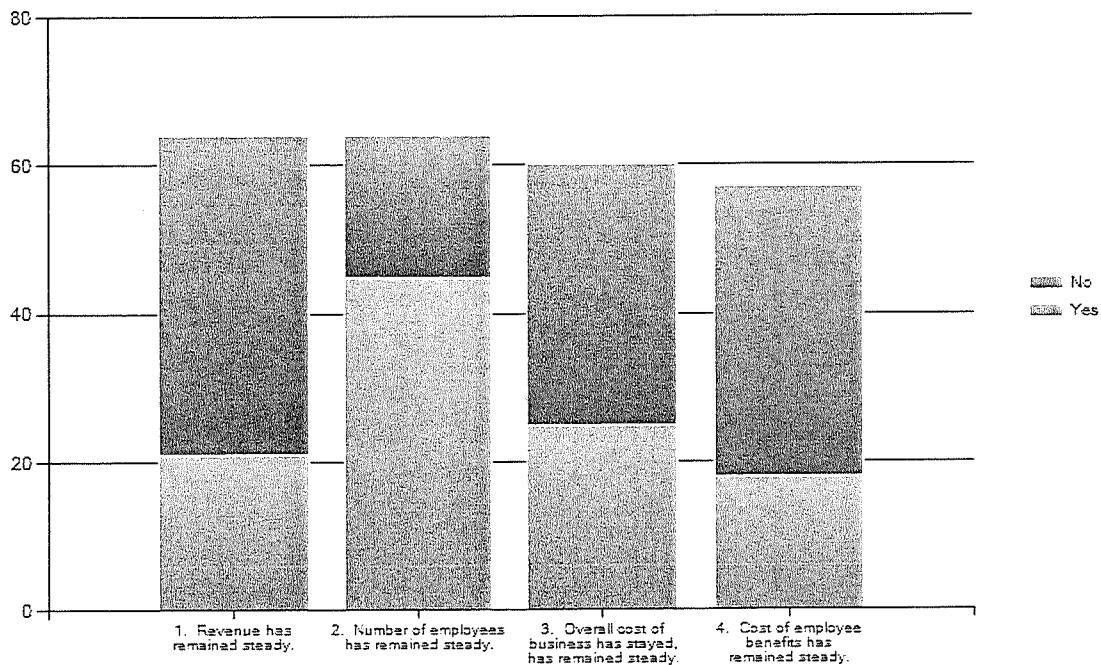
Wichita Independent Business Association

THE VOICE OF INDEPENDENT BUSINESS

House Committee on Taxation
Written Testimony in Opposition to HB 2475
By Tim Witsman
January 26, 2010

The Wichita Independent Business Association (WIBA) has surveyed its members and the information we have received indicates our members have "skin in the game." In other words, they are reporting business revenue down with significant cost increases. Unemployment compensation costs are more than doubling because of the removal of the tax cuts and the additional assessment that will be levied on business to replenish the trust fund. Health insurance costs are increasing—small businesses are again seeing double digit increases this year. Recent fee sweeps and other budget maneuvers are causing fees and licensure renewals to increase. In fact, in our most recent survey results a majority of respondents indicate their 2009 revenue has declined 19 percent from 2008 while their costs have grown an average of 13.25 percent since 2008. Interestingly, however, a majority of our members have avoided laying-off employees. The chart below highlights these results:

When comparing your company's 2009 and 2010 financials, please indicate the following:



The 2010 Legislature has an important job—to balance the budget without hindering economic growth and recovery. Over the last year, our members have faced the difficult decisions you as legislators are facing today. How do you sustain your budget with less revenue?

Our members indicate they are weathering the economic storm by cutting costs where they can and ultimately reducing employees, if needed. We asked our members what their greatest costs are and what the focus of the Kansas legislature should be to aid them in their recovery. They responded their greatest costs drivers are health insurance (which has grown on an average of 10-15 percent in 2009) and taxes.

As the cost of doing business in Kansas goes up, much of the disposable income Kansas businesses have to put back in the economy will go down. Increasing taxes or fees will only add to this burden and put economic development in our state at risk. In order to avoid putting an additional slow down on our economic recovery, we ask that the Legislature do no harm during the 2010 session by:

- Avoiding tax and fee increases
- Avoiding roll backs on tax cuts
- Avoiding the repeal of exemptions and credits that promote economic growth
- Avoiding any additional burdens or mandates placed upon businesses.

WIBA is in the process of surveying their members on the Governor's 1% sales tax increase set out in HB 2475. As of yesterday, 61% of our members opposed the Governor's proposal. It seems the members of WIBA challenge the 2010 Legislature to trim its own budget in these tough economic times and look for ways to invest in the economy that will help it grow.

Testimony in opposition to sales tax increase
House Taxation Committee
Tuesday, January 26, 2010

Benjamin Hodge
Kansas House member, 2006-08
Trustee, Johnson County Community College, 2005-09

Mr. Chairman, Mr. Vice-Chair, members of the committee, thank you for this opportunity to speak with you today. My name is Benjamin Hodge. I served in the Kansas House from 2006-2008, and for four years -- from 2005-2009 -- I was one of six elected, at-large trustees at Johnson County Community College. JCCC has about 50,000 students every year, making it the largest college in Kansas. I am here today for two reasons: one, to oppose this bill that attempts to increase the state-wide sales tax by double-digit margins; and two, knowing that you are receiving lots of pressure from K-12 school administrators and teachers unions, I am here to reassure you that government-run schools in Kansas receive more than enough in tax money.

I'd like to share with you some of my experiences at JCCC. I encountered a disturbing amount of fraud, waste, law-breaking and incompetence. This behavior -- both unethical and costly to the public -- was under both former President Charles Carlsen and even more so with current President Terry Calaway, and under the leadership of trustee Lynn Mitchelson. I'll encourage you to consider whether there are similar things happening all around the state, at other government schools.

The annual budget at JCCC is about \$160 million dollars. I'll estimate that at least a half percent of the budget is spent on outright fraud, and another five percent on what I'll call "willful incompetence."

By fraud, I mean fraud -- it's a safe bet that a million dollars or more a year is spent under current President Terry Calaway, when the purpose is clearly against the public interest.

And by "willful incompetence," I'm referring to spending that is done "just because;" it may not be clearly unethical, but it's where nobody actually expects any meaningful result from the spending.

Some of the easiest examples of fraudulent spending all involve the college lawyer, Mark Ferguson. In 40 years, the college has never once performed a competitive bid for its legal contract. The result is a no-bid contract going to Mark Ferguson, who is a law partner of Larry Gates, the chairman of the Kansas Democratic party. I'll note that there is also a no-bid contract going to the same man -- Mark Ferguson -- through the Department of Education at the K-12 level; I was told by a state school board member that they did not perform their own bidding process, but that they relied on a bidding process done by the administration of Governor Sebelius. So what we have are two of the largest educational entities in the state, providing lucrative no-bid contracts to the law firm of the state Democratic Party chairman.

As the college's lawyer, Mark Ferguson has led efforts to cover up crimes of all kinds -- sexual harassment, First Amendment violations, open records violations, and open meetings violations. He has encouraged elected JCCC officials to violate their own codes of conduct. And what's perhaps even more embarrassing, he hasn't even done a very good job of all of this -- for example, he once told a student reporter, "I'm not going to grant your KORA (open records)

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request because, if I do, you're going to report on it." All of this – yet there's a no-bid contract for his services.

I mentioned another five percent of the budget is wasted on willful incompetence. Some examples: the performing arts center loses a quarter million dollars a year; this loss could be made up through an increase in ticket prices for the disproportionately high-income audience. \$150,000 is spent on lobbying you. Hundreds of thousands a year is spent just to be part of clubs – various non-profits that don't accomplish much. Right now, I've been told by a college source that President Calaway is adding a brand new layer of administrators because the teachers union asked for it, and the NEA will control the hiring of the administrators.

Here are some things we know: We know that when businesses are forced to compete for customers, that they are forced to become better at what they do – competition forces businesses to cut wasteful spending, and to provide a better product. We know that higher education is required to compete for the right to serve its students – the customer chooses the school. But not with K-12. If there is this much waste in higher education, imagine how much waste there is in K-12 education, where they are not required to compete for students.

From KU's researcher Art Hall, we know that from 1970 to 2000, K-12 administration has almost doubled in total employees, and that the total number of teachers has increased by 30%. But all the while, the total number of students did not increase, even though the state grew by 25% in population.

We know from the US Department of Education that the DC Voucher Program, at \$7500 per student, ended up with better educational results than the DC public schools that get \$25,000 per student.

Please do not pass new tax increases. But please DO do these things – pass laws requiring transparency and online, itemized lists of expenditures. I successfully pushed for this at JCCC, and it only cost us \$25,000. We need itemized, online lists of spending for each of the 300 school districts. Do pass school choice laws, which will result in lower costs and will provide better educations for kids. Do pass bans on taxpayer-funded lobbying; most of the time, these lobbyists end up fighting against the interests of citizens, and that's offensive.

In short, please do pass laws that force schools to better spend their money. Throughout Kansas government, including schools, you'll find that governments don't have a revenue problem, but rather a spending problem.

Thank you.