



Testimony to Senate Ways & Means Committee

K-12 Spending and Revenue Briefing

January 28, 2013

Dave Trabert, President

Chairman Masterson and Committee Members:

We appreciate the invitation of the Committee to share our research showing how taxpayer support of public schools in Kansas has changed over the years. Our research also shows how school districts spend taxpayer money, both on a statewide and individual district basis.

Every spending and revenue fact is either obtained from the Kansas Department of Education or individual school districts. We have also collected information on enrollment, employment, student achievement, remedial training and carryover cash balances for all school districts...and payroll listings, superintendent contracts, union agreements and checkbooks for districts representing 49% of students in Kansas. All of this information is available at KansasOpenGov.org and can also be downloaded.

We make this information available (some of which is not available elsewhere) in an easy-to-use format because many Kansans are quite misinformed about school finance issues. In fact, a public opinion poll we conducted in October, 2012 showed that only 7% of Kansans knew that total taxpayer support of public education is greater than \$12,000 per pupil.

That survey also revealed that Kansans who are accurately informed about school funding have dramatically different opinions on school funding issues as compared to those who mistakenly believe that funding levels are much lower. More information on that survey is attached to this testimony.

Please direct your attention to the Power Point presentation for a review of revenue and spending information.

K-12 Revenue and Spending Facts*

*Courtesy of KSDE and local school districts



Kansas Policy Institute

- Independent, non-profit organization promoting economic freedom and individual liberty.
- Offices in Wichita and Overland Park.
- Expertise in tax, budget, K-12, health care.
- Dispel myth of 'either / or' ultimatum.



K-12 Funding

Millions of Dollars

	State	Federal	Local	Total
1994	\$1,469	\$137	\$1,012	\$2,618
2005	\$2,362	\$399	\$1,529	\$4,290
2009	\$3,287	\$414	\$1,966	\$5,667
2010	\$2,868	\$727	\$1,995	\$5,590
2011	\$2,962	\$667	\$1,959	\$5,587
2012	\$3,184	\$447	\$2,139	\$5,771
2013	\$3,184	\$455	\$2,177	\$5,816

Source: Kansas Dept. of Education.



State Aid Per-Pupil

	Base	KPERS	Bond	Other	Total
1998	\$3,670	\$157	\$42	\$178	\$4,047
2004	\$3,863	\$250	\$113	\$567	\$4,793
2006	\$4,257	\$320	\$130	\$1,299	\$6,006
2008	\$4,374	\$434	\$156	\$2,045	\$7,008
2010	\$4,012	\$477	\$194	\$1,643	\$6,326
2011	\$3,937	\$409	\$212	\$1,953	\$6,511
2012	\$3,780	\$797	\$230	\$2,173	\$6,983
2013	\$3,838	\$720	\$243	\$2,172	\$6,973

Source: Kansas Dept. of Education



Base State Aid ≠ State Aid

- Base State Aid is not all that districts receive to educate students.
- Weightings assigned for At Risk (free & reduced lunch), Bilingual, High/Low / Declining enrollment, etc.
- 2012 FTE enrollment was 456,066; total adjusted enrollment was 672,771.
- BSAPP x Adjusted Enrollment = State Financial Aid (with adjustments for local effort)...plus KPERs, Bond, Supplemental General State Aid.



Adjusted Enrollment Formula

$$\begin{aligned}
 \text{Adjusted Enrollment} &= \left(\frac{\text{FTE} \times \text{Adj. Rate}}{\text{FTE} \times \text{Adj. Rate}} \right) \left[\frac{\text{Low Enrollment Factor}}{\text{Adj. Rate}} \right] + \left(\frac{\text{FTE} \times \text{Adj. Rate}}{\text{FTE} \times \text{Adj. Rate}} \right) \left[\frac{\text{High Enrollment Factor}}{\text{Adj. Rate}} \right] + \left(\frac{\text{FTE} \times \text{Adj. Rate}}{\text{FTE} \times \text{Adj. Rate}} \right) \left[\frac{\text{Cost Association}}{\text{Adj. Rate}} \right] \\
 &+ \left(\frac{\text{FTE Vocational Education Enrollment}}{\text{FTE Vocational Education Enrollment}} \right) \left[0.5 \right] + \left(\frac{\text{FTE Bilingual Program Enrollment}}{\text{FTE Bilingual Program Enrollment}} \right) \left[0.395 \right] + \left(\frac{\text{Number of Pupils on Free Lunch Program}}{\text{Number of Pupils on Free Lunch Program}} \right) \left[0.456 \right] \\
 &+ \left(\frac{\text{Number of Pupils on Free Lunch Program}}{\text{Number of Pupils on Free Lunch Program}} \right) \left[\begin{array}{l} 0.153 \text{ if Free Lunch Enrollment} \geq 0.5 \times \text{FTE} \\ 0.173 \text{ if District's 712.1 students/pupils rate and Free Lunch Enrollment} \geq 0.331 \times \text{FTE} \\ 0.176 \text{ if District's 712.1 students/pupils rate and Free Lunch Enrollment} < 0.331 \times \text{FTE} \\ 0.167 \text{ at other districts} \end{array} \right] \\
 &+ \left(\frac{\text{Number of Pupils on Free Lunch Program}}{\text{Number of Pupils on Free Lunch Program}} \right) \left[0.0165 \right] + \left(\frac{\text{FTE Pupils on Free Lunch Program}}{\text{FTE Pupils on Free Lunch Program}} \right) \left[0.25 \right] + \left(\frac{\text{Amount of Additional Tax Levy}}{\text{Amount of Additional Tax Levy}} \right) + \left(\frac{\text{Amount of Additional Tax Levy}}{\text{Amount of Additional Tax Levy}} \right) \\
 &+ \left(\frac{\text{Amount of Special Education Aid to the District}}{\text{Amount of Special Education Aid to the District}} \right) + \left(\frac{\text{Amount of Additional Tax Levy}}{\text{Amount of Additional Tax Levy}} \right) + \left(\frac{\text{FTE Vocational Students}}{\text{FTE Vocational Students}} \right) + \left(\frac{\text{FTE Vocational Students}}{\text{FTE Vocational Students}} \right) \\
 &+ \left(\frac{\text{FTE Enrollment with Rank 4}}{\text{FTE Enrollment with Rank 4}} \right) + \left(\frac{\text{FTE Enrollment with Rank 4}}{\text{FTE Enrollment with Rank 4}} \right) + \left(\frac{\text{FTE Enrollment with Rank 4}}{\text{FTE Enrollment with Rank 4}} \right) + \left(\frac{\text{FTE Enrollment with Rank 4}}{\text{FTE Enrollment with Rank 4}} \right)
 \end{aligned}$$



State Aid Really Near \$5 Billion

Aid Category	2012 Actual (Millions)
KPERS	\$363.6
Bond & Interest	104.8
All other State Aid	<u>2,715.8</u>
Total State Aid	\$3,184.2
Total Local Aid	\$2,139.4
Less Voter-Approved Levies	<u>(345.8)</u>
Local Aid Generated by State Authority*	<u>\$1,793.6</u>
Approximate Total Aid from State Authority*	\$4,977.8

Source: KSDE; *revenue from student fees, school lunch, etc. would have to be deducted from Local aid to arrive at exact amount of aid collected on state authority.



Local Aid Based on Spending

- KSDE calculates Local aid by subtracting State and Federal aid from total spending reported by districts.
- Total spending can be higher than reported. Construction spending from bond proceeds isn't reported as Capital spending; it's only reported as Debt Service when bond payments are made.
- Changes in cash reserves also impact Local aid.



Unencumbered Cash Reserves

- All spending and revenue data is based on standard government cash accounting.
- District accounting is run through more than 30 different funds created by the Legislature.
- Annual fund balances only increase if revenues exceed expenditures (encumbrances account for funds committed via purchase order but not paid at year-end).



Carryover Cash (millions)

All Districts Statewide

	Capital	Debt	All Other	Total
2005	\$320.1	\$284.7	\$458.2	\$1,068.6
2006	\$364.2	\$299.1	\$494.1	\$1,157.6
2007	\$384.0	\$307.4	\$524.3	\$1,236.4
2008	\$449.3	\$320.5	\$587.1	\$1,360.6
2009	\$451.7	\$344.3	\$699.2	\$1,498.9
2010	\$429.8	\$361.9	\$774.6	\$1,567.4
2011	\$470.8	\$366.3	\$868.3	\$1,710.2
2012	\$453.2	\$377.7	\$888.7	\$1,717.7

Source: Kansas Dept. of Education; excludes federal funds



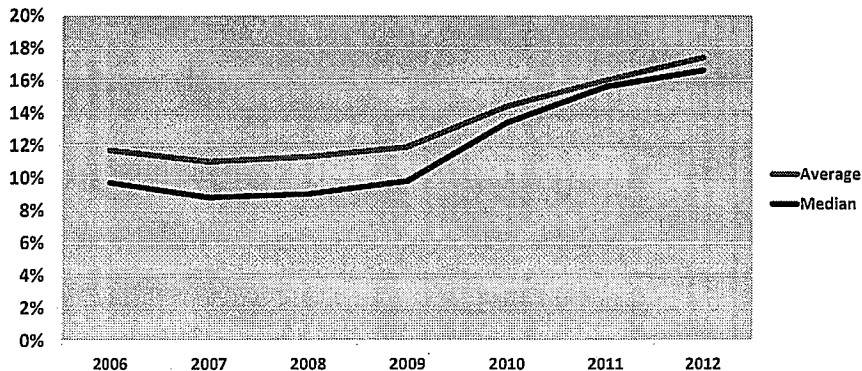
Carryover Reserve Ratio

- 'All Other' reserve balance on July 1 divided by current operating expense.
- Some degree of reserves are necessary for cash management, but carryover reserve ratios range from 1% to 65%, with median of 16.6%.
- Average ratio of 17.4% more than double SGF ending balance.
- Dozens of districts consistently operate with less than 10% ratio.



Carryover Ratio

Operating Cash Reserves on July 1 as Percentage of That Year's Current Operating Expense



Source: KSDE, calculated as above

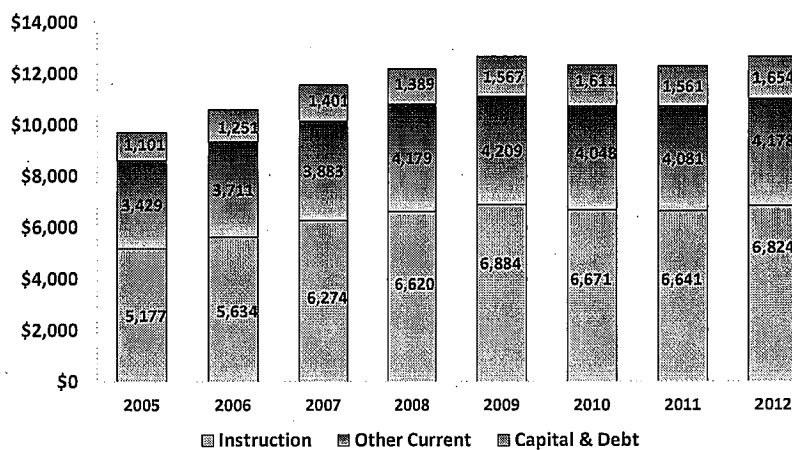


Carryover Reserve Implications

- \$430 million increase in All Other (current operating) funds represents tax revenue that was used to increase reserves... \$158 million increase was in At Risk, Special Ed and Bilingual.
- Jump in Carryover Ratio indicates at least \$300 million could be drawn down.
- Finding ways to make reserves available helps districts and at least temporarily reduces taxpayer costs.

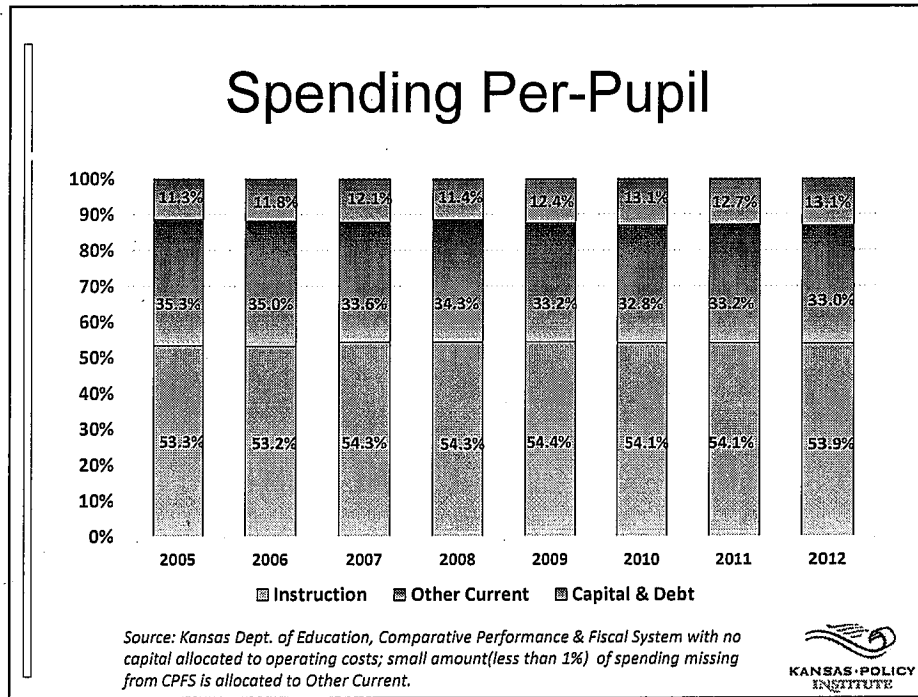


Spending Per-Pupil



Source: Kansas Dept. of Education, Comparative Performance & Fiscal System with no capital allocated to operating costs; small amount (less than 1%) of spending missing from CPFS is allocated to Other Current





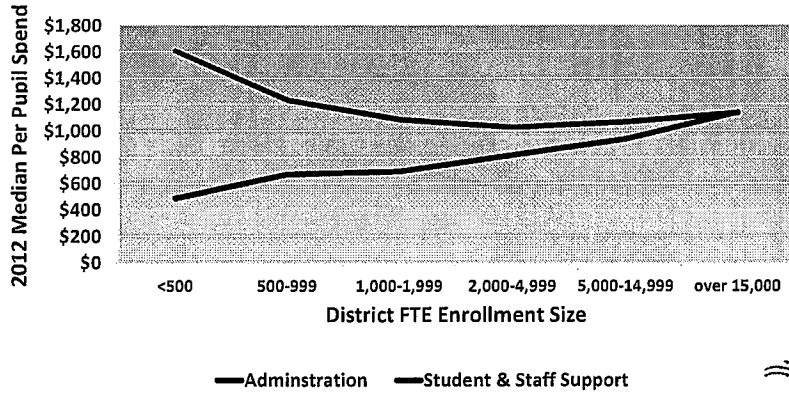
2012 Per-Pupil Spending Statewide

	Low	Median	High
Instruction	4,442	7,374	16,313
Student Support	0	309	2,405
Staff Support	5	281	991
Administration	610	1,323	3,555
Operations / Maint.	266	1,148	2,566
Transportation	59	543	2,052
Food Service	280	611	1,304
Community Svc.	0	0	420
Capital & Debt	0	1,233	5,875
Total	9,130	12,915	24,803

Source: Kansas Dept. of Education, Comparative Performance & Fiscal System; no capital expenditures allocated to operating costs.

Administrative Efficiency Frees Up Money for Student & Staff Support

Student & Staff Support Spending Increased as Districts Spent Less on Administration



Administrative Costs

- Ranged from \$610 to \$3,555 per-pupil in 2012.
- 47 districts (large and small) spent less than \$1,000 per-pupil.
- If all districts spent a maximum of \$1,000 per-pupil, savings would have been \$84.7 million.
- Money saved on administrative costs could be re-directed to the classroom.



KansasOpenGov.org

- All government data
 - K-12 revenue, spending, achievement
 - State agency spending history
 - Payroll listings – cities, counties, schools, state
 - City and county revenues and spending
 - Property tax history by county
 - KPERS payments to individuals



Contact Info

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Market Research Highlights – K-12 Education

SurveyUSA Poll conducted October 23-25, 2012 on behalf of Kansas Policy Institute. 500 Adults;
Margin of Error $\pm 4.5\%$ unless otherwise noted. Complete results and cross-tabs at KansasPolicy.org

1. Kansans are grossly misinformed about taxpayer funding.

- a. Only 13% know that State funding per-pupil is greater than \$6,000
- b. Only 7% know that total taxpayer funding is greater than \$12,000
- c. Only 15% know that total taxpayer funding is nearly 10% more than in 2007.

2. Kansans' opinions on K-12 funding are directly impacted by their understanding of the facts.

- a. 54% of those least informed about total taxpayer support are willing to pay higher taxes for education but only 29% of those who know that total support is greater than \$12,000 per pupil are willing to pay higher taxes.
- b. 60% of those least informed about total taxpayer support believe other state spending should be reduced to provide more money to education but only 33% of those who know that total support exceeds \$12,000 per pupil share that opinion.

3. Kansans overwhelmingly support consolidation of non-instructional functions.

- a. 65% of Kansans believe outside-the-classroom functions such as administration, transportation, food service and maintenance should be consolidated across district lines. Only 28% are opposed.
- b. There is broad geographic support for administrative consolidation, ranging from 52% in Western Kansas (with 43% opposed) to 70% in Eastern Kansas (with only 25% opposed).



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Kansas - Statewide

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	5,177	6,824	31.8%
Stud. Staff Supp.	795	988	24.3%
Administration	979	1,152	17.7%
Operations&Main	829	985	18.8%
Transportation	366	455	24.3%
Community Svcs	2	3	50.0%
Food Service	418	533	27.5%
Capital	453	666	47.0%
Debt	648	989	52.6%
Total	9,667	12,595	30.3%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,346	6,983	30.6%
Federal	902	981	8.8%
Local	3,454	4,692	35.8%
Total	9,707	12,656	30.4%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	320.1	453.2	41.6%
Debt Service	284.7	377.7	32.7%
Federal	5.7	(1.8)	-131.4%
All Other	458.2	888.7	94.0%
Total	1,068.6	1,719.5	60.9%

% of Students Reading Grade-Appropriate Material with Full Comprehension (State Exam)			
Demographic Group	2006	2009	2012
4th Grade (all students)	51%	61%	62%
8th Grade (all students)	51%	61%	64%
11th Grade (all students)	52%	51%	56%
11th Grade - White	58%	57%	62%
11th Grade - Hispanic	26%	28%	38%
11th Grade - Black	28%	25%	32%
11th Grade - Low Income	33%	33%	39%

% of Students Proficient in Reading according to National Assessment of Educational Progress			
Demographic Group	2003	2007	2011
4th Grade (All Students)	32%	36%	36%
8th Grade (All Students)	35%	29%	32%

Employment and Enrollment			
	2005	2012	% Chg.
Students	441,868	456,684	3.4%
Teachers	32,825	34,075	3.8%
All other staff	31,182	33,785	8.3%
total staff	64,007	67,860	6.0%
Students / Teacher	13.5	13.4	0.4%
Students / Employee	6.9	6.7	2.6%

Notes

- inflation increased 17.3% between 2005 and 2012 (Fiscal year average, Midwest Urban cities, seasonally unadjusted).
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- a decline in Students-per-Teacher or per-Employee is reflected as an improvement in the ratio, and vice-versa.
- carryover cash represents unencumbered balances as of July 1.
- reading achievement per Kansas state assessment; KSDE says a methodology change in 2006 invalidates comparisons to prior years.
- all per-pupil amounts based on full time equivalent (FTE) enrollment per KSDE protocol.

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USD 385 - Andover

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,110	5,232	27.3%
Stud. Staff Supp.	407	432	6.1%
Administration	859	997	16.1%
Operations&Maint	690	753	9.1%
Transportation	213	275	29.1%
Community Svcs	0	0	
Food Service	380	432	13.7%
Capital	365	518	41.9%
Debt	1,190	1,775	49.2%
Total	8,213	10,414	26.8%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	56%	77%	76%
8th Grade (all students)	72%	82%	83%
11th Grade (all students)	60%	68%	74%
11th Grade - White	63%	69%	77%
11th Grade - Hispanic	n/a	55%	70%
11th Grade - Black	n/a	n/a	n/a
11th Grade - Low Income	32%	65%	62%

Revenue Per Pupil			
	2005	2012	% Chg.
State	4,962	5,826	17.4%
Federal	140	158	12.9%
Local	3,111	4,489	44.3%
Total	8,213	10,473	27.5%

Employment and Enrollment			
	2005	2012	% Chg.
Students	3,643	5,102	40.0%
Teachers	228	284	24.6%
All other staff	174	206	18.4%
Total staff	402	490	21.9%
Students / Teacher	16.0	18.0	-11.1%
Students / Employee	9.1	10.4	-13.0%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	0.8	1.1	37.5%
Debt Service	3.6	6.6	83.3%
Federal	0.0	0.0	
All Other	1.1	2.9	163.6%
Total	5.4	10.6	96.4%

Notes

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USD 512 - Shawnee Mission

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,890	6,449	31.9%
Stud. Staff Supp.	685	883	28.9%
Administration	740	926	25.1%
Operations&Main	631	758	20.1%
Transportation	254	335	31.9%
Community Svcs	0	0	
Food Service	334	446	33.5%
Capital	847	1,617	90.9%
Debt	561	930	65.8%
Total	8,941	12,344	38.1%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	57%	65%	67%
8th Grade (all students)	63%	68%	71%
11th Grade (all students)	69%	58%	63%
11th Grade - White	73%	64%	69%
11th Grade - Hispanic	33%	33%	45%
11th Grade - Black	42%	28%	41%
11th Grade - Low Income	44%	31%	41%

Revenue Per Pupil			
	2005	2012	% Chg.
State	3,262	4,393	34.7%
Federal	417	706	69.3%
Local	5,258	7,275	38.4%
Total	8,937	12,374	38.5%

Employment and Enrollment			
	2005	2012	% Chg.
Students	27,875	26,546	-4.8%
Teachers	1,793	1,743	-2.8%
All other staff	1,552	1,502	-3.2%
total staff	3,345	3,245	-3.0%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	15.2	17.8	17.1%
Debt Service	17.5	18.9	8.0%
Federal	0.3	0.0	-93.3%
All Other	26.3	30.8	17.1%
Total	59.3	67.5	13.9%

Students / Teacher	15.6	15.2	2.4%
Students / Employee	8.3	8.2	1.5%

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USD 229 - Blue Valley

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,810	6,161	28.1%
Stud. Staff Supp.	979	1,140	16.4%
Administration	929	1,136	22.3%
Operations&Maint	672	811	20.7%
Transportation	245	287	17.1%
Community Svcs	1	0	-100.0%
Food Service	377	452	19.9%
Capital	733	954	30.2%
Debt	1,708	1,950	14.2%
Total	10,454	12,893	23.3%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	72%	82%	84%
8th Grade (all students)	75%	85%	87%
11th Grade (all students)	73%	83%	78%
11th Grade - White	76%	85%	81%
11th Grade - Hispanic	47%	61%	54%
11th Grade - Black	40%	65%	43%
11th Grade - Low Income	40%	52%	48%

Revenue Per Pupil			
	2005	2012	% Chg.
State	3,580	4,818	34.6%
Federal	248	291	17.3%
Local	6,623	7,825	18.1%
Total	10,451	12,934	23.8%

Employment and Enrollment			
	2005	2012	% Chg.
Students	18,410	20,910	13.6%
Teachers	1,262	1,452	15.1%
All other staff	1,084	1,306	20.5%
total staff	2,347	2,758	17.5%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	19.4	22.5	16.0%
Debt Service	40.7	40.1	-1.5%
Federal	0.0	0.0	
All Other	28.0	63.8	127.9%
Total	88.1	126.4	43.5%

Students / Teacher	14.6	14.4	1.4%
Students / Employee	7.8	7.6	2.9%

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USD 233 - Olathe

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	5,202	6,658	28.0%
Stud. Staff Supp.	900	1,044	16.0%
Administration	825	947	14.8%
Operations&Main	617	794	28.7%
Transportation	337	344	2.1%
Community Svcs	2	0	-100.0%
Food Service	349	437	25.2%
Capital	568	413	-27.3%
Debt	1,316	1,635	24.2%
Total	10,117	12,272	21.3%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
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8th Grade (all students)	56%	70%	76%
11th Grade (all students)	63%	63%	68%
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11th Grade - Hispanic	34%	40%	45%
11th Grade - Black	34%	35%	42%
11th Grade - Low Income	42%	32%	44%

Revenue Per Pupil			
	2005	2012	% Chg.
State	4,660	6,618	42.0%
Federal	458	604	31.9%
Local	4,982	5,094	2.2%
Total	10,100	12,316	21.9%

Employment and Enrollment			
	2005	2012	% Chg.
Students	22,418	26,427	17.9%
Teachers	1,677	1,874	11.7%
All other staff	1,414	1,750	23.8%
total staff	3,090	3,624	17.3%
Students / Teacher	13.4	14.1	-5.0%
Students / Employee	7.3	7.3	0.0%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	18.4	10.1	-45.3%
Debt Service	24.0	33.4	39.3%
Federal	0.0	0.0	
All Other	30.9	32.9	6.4%
Total	73.3	76.4	4.2%

Notes

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USD 501 - Topeka

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	5,762	7,218	25.3%
Stud. Staff Supp.	1,117	1,483	32.8%
Administration	1,041	1,487	42.8%
Operations&Main	757	830	9.6%
Transportation	232	319	37.5%
Community Svcs	0	2	
Food Service	424	650	53.3%
Capital	424	1,511	256.4%
Debt	480	503	4.8%
Total	10,237	14,003	36.8%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	37%	47%	39%
8th Grade (all students)	36%	44%	38%
11th Grade (all students)	46%	35%	37%
11th Grade - White	58%	43%	46%
11th Grade - Hispanic	27%	23%	24%
11th Grade - Black	29%	26%	29%
11th Grade - Low Income	32%	28%	26%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,248	8,010	52.6%
Federal	1,813	2,121	17.0%
Local	3,206	3,906	21.8%
Total	10,267	14,037	36.7%

Employment and Enrollment			
	2005	2012	% Chg.
Students	12,966	13,184	1.7%
Teachers	1,057	1,071	1.3%
All other staff	959	1,013	5.6%
total staff	2,016	2,084	3.4%
Students / Teacher	12.3	12.3	-0.1%
Students / Employee	6.4	6.3	1.2%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	3.7	5.8	55.7%
Debt Service	2.1	3.1	47.8%
Federal	0.3	0.9	243.7%
All Other	15.8	24.6	55.8%
Total	21.9	34.4	57.2%

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USD 497 - Lawrence

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,842	5,829	20.4%
Stud. Staff Supp.	1,121	1,093	-2.5%
Administration	983	991	0.8%
Operations&Maint	620	756	21.9%
Transportation	391	392	0.3%
Community Svcs	0	0	
Food Service	393	436	10.9%
Capital	938	802	-14.5%
Debt	812	1,092	34.5%
Total	10,100	11,391	12.8%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	58%	63%	67%
8th Grade (all students)	53%	61%	67%
11th Grade (all students)	60%	56%	56%
11th Grade - White	67%	62%	64%
11th Grade - Hispanic	46%	43%	38%
11th Grade - Black	31%	28%	29%
11th Grade - Low Income	35%	39%	33%

Revenue Per Pupil			
	2005	2012	% Chg.
State	3,726	4,941	32.6%
Federal	1,167	716	-38.6%
Local	5,372	5,867	9.2%
Total	10,265	11,524	12.3%

Employment and Enrollment			
	2005	2012	% Chg.
Students	9,742	11,060	13.5%
Teachers	741	793	7.0%
All other staff	806	776	-3.7%
total staff	1,547	1,569	1.4%
Students / Teacher	13.1	13.9	-6.1%
Students / Employee	6.3	7.0	-10.6%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	5.9	5.4	-8.5%
Debt Service	8.1	11.6	43.2%
Federal	0.2	0.0	-100.0%
All Other	5.3	35.9	577.4%
Total	19.5	52.9	171.3%

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USD 305 - Salina

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	6,062	8,963	47.9%
Stud. Staff Supp.	1,486	2,164	45.6%
Administration	1,013	1,163	14.8%
Operations&Maint	795	1,078	35.6%
Transportation	275	317	15.3%
Community Svcs	0	0	
Food Service	446	629	41.0%
Capital	675	821	21.6%
Debt	1,198	1,098	-8.3%
Total	11,949	16,235	35.9%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	48%	59%	57%
8th Grade (all students)	48%	61%	67%
11th Grade (all students)	48%	55%	60%
11th Grade - White	55%	59%	66%
11th Grade - Hispanic	26%	33%	39%
11th Grade - Black	21%	33%	29%
11th Grade - Low Income	37%	41%	48%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,017	6,856	36.7%
Federal	1,883	2,207	17.2%
Local	5,049	7,202	42.6%
Total	11,949	16,265	36.1%

Employment and Enrollment			
	2005	2012	% Chg.
Students	7,122	6,900	-3.1%
Teachers	581	621	6.9%
All other staff	716	835	16.6%
Total staff	1,297	1,456	12.3%
Students / Teacher	12.3	11.1	10.3%
Students / Employee	5.5	4.7	15.9%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	3.1	9.3	200.0%
Debt Service	7.2	5.6	-22.2%
Federal	0.0	0.0	
All Other	8.8	28.4	222.7%
Total	18.9	43.3	129.1%

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USD 470 - Arkansas City

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,665	6,552	40.5%
Stud. Staff Supp.	762	800	5.0%
Administration	842	818	-2.9%
Operations&Main	772	266	-65.5%
Transportation	350	1,224	249.7%
Community Svcs	0	27	
Food Service	400	537	34.3%
Capital	35	290	728.6%
Debt	350	1,035	195.7%
Total	8,176	11,549	41.3%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	46%	55%	62%
8th Grade (all students)	60%	56%	59%
11th Grade (all students)	51%	42%	52%
11th Grade - White	54%	45%	61%
11th Grade - Hispanic	43%	15%	34%
11th Grade - Black	18%	n/a	n/a
11th Grade - Low Income	36%	36%	42%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,807	8,365	44.1%
Federal	880	989	12.4%
Local	1,489	2,207	48.2%
Total	8,176	11,561	41.4%

Employment and Enrollment			
	2005	2012	% Chg.
Students	2,814	2,651	-5.8%
Teachers	180	173	-3.9%
All other staff	154	191	24.0%
total staff	334	364	9.0%
Students / Teacher	15.6	15.3	2.0%
Students / Employee	8.4	7.3	15.7%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	0.9	1.2	33.3%
Debt Service	0.5	0.9	80.0%
Federal	0.6	0.0	-100.0%
All Other	0.9	1.5	66.7%
Total	2.9	3.6	24.1%

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USD 453 - Leavenworth

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	5,844	9,633	64.8%
Stud. Staff Supp.	1,278	2,136	67.1%
Administration	1,067	1,708	60.1%
Operations&Main	972	1,561	60.6%
Transportation	303	475	56.8%
Community Svcs	0	0	
Food Service	429	593	38.2%
Capital	333	500	50.2%
Debt	419	1,651	294.0%
Total	10,644	18,256	71.5%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	39%	44%	39%
8th Grade (all students)	42%	46%	35%
11th Grade (all students)	40%	42%	48%
11th Grade - White	48%	47%	54%
11th Grade - Hispanic	n/a	46%	49%
11th Grade - Black	22%	26%	33%
11th Grade - Low Income	22%	22%	33%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,273	8,097	53.6%
Federal	1,495	1,649	10.3%
Local	3,876	8,531	120.1%
Total	10,644	18,277	71.7%

Employment and Enrollment			
	2005	2012	% Chg.
Students	3,927	3,546	-9.7%
Teachers	381	389	2.1%
All other staff	434	577	32.9%
Total staff	815	966	18.5%
Students / Teacher	10.3	9.1	13.1%
Students / Employee	4.8	3.7	31.3%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	2.0	4.5	125.0%
Debt Service	1.9	4.7	147.4%
Federal	0.2	0.0	-100.0%
All Other	2.0	9.2	360.0%
Total	6.1	18.4	201.6%

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USD 259 - Wichita

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,677	6,402	36.9%
Stud. Staff Supp.	1,141	1,480	29.7%
Administration	1,092	1,286	17.8%
Operations&Main	810	979	20.9%
Transportation	387	566	46.3%
Community Svcs	0	0	
Food Service	367	494	34.6%
Capital	384	646	68.2%
Debt	477	872	82.8%
Total	9,335	12,725	36.3%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	39%	45%	49%
8th Grade (all students)	38%	39%	42%
11th Grade (all students)	41%	31%	34%
11th Grade - White	54%	43%	48%
11th Grade - Hispanic	23%	19%	21%
11th Grade - Black	25%	17%	20%
11th Grade - Low Income	26%	21%	23%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,274	7,501	42.2%
Federal	1,328	1,531	15.3%
Local	2,854	3,702	29.7%
Total	9,456	12,734	34.7%

Employment and Enrollment			
	2005	2012	% Chg.
Students	45,249	46,513	2.8%
Teachers	3,103	3,448	11.1%
All other staff	2,564	2,797	9.1%
total staff	5,667	6,245	10.2%
Students / Teacher	14.6	13.5	8.1%
Students / Employee	8.0	7.4	7.2%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	18.7	23.8	27.2%
Debt Service	21.9	27.2	24.1%
Federal	0.0	0.0	
All Other	74.3	100.8	35.7%
Total	114.8	151.8	32.2%

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USD 457 - Garden City

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,757	6,610	39.0%
Stud. Staff Supp.	1,071	1,260	17.6%
Administration	932	1,302	39.7%
Operations&Maint	705	927	31.5%
Transportation	212	308	45.3%
Community Svcs	0	6	
Food Service	350	549	56.9%
Capital	287	95	-66.9%
Debt	401	931	132.2%
Total	8,717	11,988	37.5%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	39%	51%	55%
8th Grade (all students)	39%	48%	54%
11th Grade (all students)	42%	41%	54%
11th Grade - White	65%	51%	73%
11th Grade - Hispanic	26%	33%	48%
11th Grade - Black	n/a	n/a	n/a
11th Grade - Low Income	28%	34%	45%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,282	7,737	46.5%
Federal	1,130	1,334	18.1%
Local	3,072	2,924	-4.8%
Total	9,484	11,995	26.5%

Employment and Enrollment			
	2005	2012	% Chg.
Students	6,954	7,076	1.8%
Teachers	502	563	12.2%
All other staff	527	538	2.1%
Total staff	1,029	1,101	7.0%
Students / Teacher	13.9	12.6	10.2%
Students / Employee	6.8	6.4	5.2%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	2.0	1.7	-15.0%
Debt Service	2.1	2.3	9.5%
Federal	0.0	0.0	
All Other	5.8	11.5	98.3%
Total	9.9	15.5	56.6%

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USD 267 - Renwick

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	4,238	5,329	25.7%
Stud. Staff Supp.	366	319	-12.8%
Administration	806	804	-0.2%
Operations&Maint	873	980	12.3%
Transportation	316	512	62.0%
Community Svcs	0	1	
Food Service	380	444	16.8%
Capital	252	317	25.8%
Debt	1,165	1,553	33.3%
Total	8,396	10,259	22.2%

% of Students That Can Read Grade-Appropriate Material with Full Comprehension			
Demographic Group	2006	2009	2012
4th Grade (all students)	70%	83%	69%
8th Grade (all students)	61%	76%	81%
11th Grade (all students)	66%	67%	79%
11th Grade - White	65%	68%	80%
11th Grade - Hispanic	n/a	n/a	n/a
11th Grade - Black	n/a	n/a	n/a
11th Grade - Low Income	57%	62%	73%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,406	6,553	21.2%
Federal	173	201	16.2%
Local	2,817	3,570	26.7%
Total	8,396	10,324	23.0%

Employment and Enrollment			
	2005	2012	% Chg.
Students	1,933	1,871	-3.2%
Teachers	121	121	0.0%
All other staff	94	107	13.8%
Total staff	215	228	6.0%
Students / Teacher	16.0	15.5	3.3%
Students / Employee	9.0	8.2	9.6%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	1.1	0.9	-18.2%
Debt Service	2.0	2.7	35.0%
Federal	0.0	0.0	
All Other	0.7	2.1	200.0%
Total	3.8	5.7	50.0%

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