



KANSAS STATE DEPARTMENT OF EDUCATION

# CURRENT OPERATING EXPENDITURES



School Finance

[www.ksde.org](http://www.ksde.org)

FEB 2019



## Mission

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

## Vision

Kansas leads the world in the success of each student.

## Motto

Kansans CAN.

## Successful Kansas High School Graduate

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

## Outcomes for Measuring Progress

- Social-Emotional growth measured locally
- Kindergarten readiness
- Individual Plan of Study focused on career interest
- High school graduation
- Postsecondary success

## Kansas Leadership



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# INTRODUCTION

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The operating expenditures are defined by the U.S. Census Bureau. Each state submits the data on an annual basis as defined by the National Center of Educational Statistics (NCES) handbook entitled “Financial Accounting for Local and State School Systems, 2014 Edition.”

The expenditure reports for the U.S. Census Bureau are completed by each state using the guidance of the NCES handbook.

# DEFINITIONS

## Instruction (1000)

*Instruction includes the activities dealing directly with the interaction between teachers and students.*

Instruction 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. Instruction 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 (2000)

*Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.*

These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The sub-functions of this function include the following:

### Student Support Services (2100):

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 services, health services (nurses), psychology, speech pathology, and audiology.*

### Instructional Staff Support Services (2200):

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.*

### General Administration Support Services (2300):

Activities concerned with establishing and administering policy for operating the LEA.

*Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent. This would also include supplies, materials, and other operational expenses of the central office.*

### School Administration Support Services (2400):

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 operational expenses for the school building should also be included here.*

### Central Services (2500):

Activities that support other administrative and instructional functions.

*Includes fiscal services (chief business officials), human resources, planning, and administrative information technology.*

### Operation and Maintenance of Plant (2600):

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

*Includes such things as maintenance of buildings and grounds, repairing equipment, utilities, building insurance and security staff.*

**Student Transportation (2700):**

Activities concerned with conveying students to and from school, as provided by state and federal law.

*Includes trips between home and school, and trips to and from school activities.*

**Other Support Services (2900):**

All other support services not classified elsewhere in the 2000 series.

*Includes room and board for Special Education students.*

## Operation of Non-Instructional Services (3000)

*Activities concerned with providing non-instructional services to students, staff, or the community.*

This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum). Sub-functions are as follows:

**Food Services Operations (3100):**

Activities concerned with providing food to students and staff in a school or LEA.

*Includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.*

**Community Services Operations (3300):**

Activities concerned with providing community services to students, staff or other community participants.

*Includes the operation of a community swimming pool, a recreation program, etc.*

# DIFFERENCES

All Kansas School Districts are governed by local boards of education that decide locally how they want to operate their district. Some communities may prefer all-day kindergarten, while others may determine they want a smaller number of students for each teacher. Thus, the percentage of expenditures reflects both the local decisions and the geographic makeup of the district.

Comparing expenditures between school districts must be done with caution. Listed below are some of the reasons that may cause school districts' expenditures to vary.

## Transportation Costs

The size of Kansas School Districts vary from 10 square miles to nearly 1,000 square miles. In addition, the number of children transported also varies from just a few students to over 18,000.

## Number of Buildings

Because of the size of districts, some boards choose to operate more buildings, which result in additional operating costs.

## Age of Buildings

The age of buildings also may require more upkeep and be less efficient than new buildings.

## Program Offerings Vary

Some schools operate programs such as Parents As Teachers, Summer School, and extended learning time for students.

## Pupil Teacher Ratio (PTR)

The size of a district in most cases will have an impact of ratios. Smaller districts may offer similar core courses as larger districts, but have fewer students, which results in a lower PTR.

## Students Eligible for Free or Reduced Priced Meals

Districts with a high concentration of students on free or reduced priced meals may have a need for additional staff such as social workers or guidance counselors.

## Bilingual/Migrant Students

Schools with bilingual and/or migrant students have a greater cost due to the needs of those students.

## Special Needs Students

Some schools have a high number of special needs students, which result in additional teachers, paraprofessionals, and transportation costs.



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**CAN**

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