

Total Expenditures Per Pupil by FTE



Kansas USDs

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Total Expenditures Per Pupil

For Kansas Public Schools

This publication has been prepared by the School Finance Team of the Kansas State Department of Education to provide the expenditures per pupil for the unified school districts in Kansas.

Listed below are the funds included in total expenditures, a history of districts that closed or consolidated from 2006-07 to 2015-16, and state totals.

It is hoped that this report will be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public school districts.

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Column Heading Definitions – Expenditures Per Pupil

FTE (Full-Time Equivalency) - The total enrollment in grades kindergarten through 12 and three and four year-old special education preschool as of September 20 and February 20, including virtual. Any pupil who is not regularly enrolled full-time shall be counted as that proportion of one pupil (to the nearest one-tenth) that his/her regular enrollment bears to full-time regular enrollment. Pupils enrolled in three and four year-old special education preschool or kindergarten shall be counted as a half-time pupil.

Total Expenditures - Actual expenditures less transfers as reported on the USD budgets. Funds included are:

General	Extraordinary School	Contingency Reserve
Supplemental General	Program	Gifts and Grants
Adult Education	Food Service	Textbook and Student
Adult Supplemental	Parent Education	Material Revolving
Education	Program	KPERS Special
At-Risk (4-year old)	Professional	Retirement
At-Risk (K-12)	Development	Contribution
Bilingual Education	Summer School	Bond and Interest #1
Virtual Education	Special Education	Bond and Interest #2
Capital Outlay	Vocational Education	No-Fund Warrant
Driver Training	Special Liability	Special Assessment
District Activity	Expense	Temporary Note
	School Retirement	Coop Special Ed

Federal funds which are not required to be in a special fund listed above are also included.

Expenditures Per Pupil - Total expenditures divided by FTE enrollment.

NOTES:

2006-07 school year: USD 295 dissolved on July 1, 2006, with their students going to USD 294 and USD 412; USD 104 and USD 278 combined on July 1, 2006, to create USD 107 (Rock Hills); USD 221 and USD 222 combined on July 1, 2006, to create USD 108 (Washington County); USD 427 and USD 455 combined on July 1, 2006, to create USD 109 (Republic County.) Therefore, 2005-06 FTE and expenditures reflect combined data as USD 107, USD 108, and USD 109.

2008-09 school year: USD 238 and USD 324 combined on July 1, 2008, to create USD 110 (Thunder Ridge Schools). Therefore, 2007-08 FTE and expenditures reflect combined data as USD 110.

2009-10 school year: USD 425 and USD 433 combined on July 1, 2009, to create USD 111 (Doniphan West Schools). Therefore, 2008-09 FTE and expenditures reflect combined data as USD 111.

2010-11 school year: USD 213 dissolved on July 1, 2010, with their students going to USD 211; USD 328 and USD 354 combined on July 1, 2010, to create USD 112 (Central Plains); USD 441 and USD 488 combined on July 1, 2010, to create USD 113 (Prairie Hills); USD 406 and USD 486 combined on July 1, 2010, to create USD 114 (Riverside). Therefore, 2009-10 FTE and expenditures reflect combined data as USD 112, USD 113, and USD 114.

2011-12 school year: USD 228 dissolved on July 1, 2011, with their students going to USD 227; USD 424 dissolved on July 1, 2011, with their students going to USD 422; USD 442 and USD 451 combined on July 1, 2011, to create USD 115 (Nemaha Central). Therefore, 2010-11 FTE and expenditures reflect combined data as USD 115.

**Kansas Public Schools
STATE TOTALS**

Expenditures Per Pupil

<u>School Year</u>	<u>Pupil FTE</u>	<u>Total Expenditures</u>	<u>Expenditures Per Pupil</u>
2007-2008	446,874.0	\$5,446,453,325	\$12,188
2008-2009	447,615.1	5,666,731,992	12,660
2009-2010	453,324.3	5,589,549,135	12,330
2010-2011	454,865.7	5,586,490,844	12,282
2011-2012	456,000.5	5,767,211,523	12,647
2012-2013	457,896.6	5,849,964,872	12,776
2013-2014	461,088.3	5,975,424,366	12,959
2014-2015	463,266.4	6,079,997,660	13,124
2015-2016	462,594.7	6,025,484,288	13,025