

# Budget Comparison: Ten Largest Kansas School Districts

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## Source:

Kansas State Department of Education

# Explanation of Operating Expenditures and Cost Differences between School Districts

## BACKGROUND

The operating expenditures attached are defined by the U.S. Census Bureau. Each state submits the data on an annual basis. Each function is defined by the National Center of Educational Statistics (NCES) handbook entitled “Financial Accounting for Local and State School Systems, 2003 Edition.” The expenditure reports to the U.S. Census Bureau are completed by each state using the guidance of the NCES handbook.

## POSSIBLE COST DIFFERENCES IN SCHOOL DISTRICTS

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 all-day kindergarten, 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/Reduced Price Meals** – Districts with a high concentration of students on free and/or reduced price meals pose a special challenge for those districts, such as the need for additional 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.

## DISTRICTS LOCALLY GOVERNED

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.

# Definitions

## 1000 Instruction

**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. 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.

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## 2000 Support Services

**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 subfunctions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.

**2100 - 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 services, health services (nurses), psychology, speech pathology, and audiology.

**2200 - 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.

**2300 - Support Services - General Administration.** 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 and materials and other operational expenses of the central office.

**2400 - 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 operational expenses for the school building should also be included here.

**2500 - Central Services.** Activities that support other administrative and instructional functions including fiscal services (includes chief business officials), human resources, planning, and administrative information technology.

**2600 - 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.

**2700 - 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.

**2900 - Other Support Services.** All other support services not classified elsewhere in the 2000 series. (Includes room and board for Special Education students.)

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## 3000 Operation of Non-Instructional Services

**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).

**3100 - 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.

**3300 - 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.

### 2007-2008 Current Operating Expenditures

most recent information available for comparisons

Ten largest school districts in Kansas, 2007/2008

(As defined by U.S. Census Bureau)

Source: KSDE : Kansas Department of Revenue

		Lawrence USD497		Derby USD260		Garden City USD457		Junction City USD475		Salina USD305		Topeka USD501	
		Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%
1000	Instruction	60,057,483	60.96%	36,910,344	65.33%	39,226,636	57.83%	37,949,701	56.68%	43,056,091	59.60%	86,175,894	61.57%
2100	Support, Student	5,769,736	5.86%	3,254,415	5.76%	4,759,109	7.01%	5,248,582	7.84%	3,998,388	5.53%	9,074,941	6.48%
2200	Support, Instructional Staff	4,642,323	4.71%	2,507,982	4.44%	5,216,385	7.69%	4,104,357	6.13%	5,170,324	7.16%	5,772,969	4.12%
2300	Support, General Administration	1,651,881	1.68%	879,498	1.56%	1,373,124	2.02%	1,210,302	1.81%	509,343	0.70%	2,340,602	1.67%
2400	Support, School Administration	5,800,768	5.89%	2,898,487	5.13%	3,935,955	5.80%	4,210,944	6.29%	2,763,327	3.82%	8,476,431	6.05%
2500/2900	Support, Central Services	3,944,192	3.99%	806,424	1.43%	2,314,845	3.41%	2,988,743	4.46%	3,257,098	4.51%	7,732,429	5.52%
2600	Operations and Maintenance	7,692,098	7.81%	5,372,118	9.51%	5,921,499	8.73%	6,727,245	10.05%	6,979,283	9.66%	10,863,231	7.76%
2700	Transportation	4,404,543	4.47%	1,163,358	2.06%	1,758,581	2.59%	1,703,957	2.54%	2,366,016	3.27%	3,599,660	2.57%
3100	Food Services	4,179,846	4.24%	2,604,975	4.61%	3,308,957	4.88%	2,806,551	4.19%	3,803,874	5.26%	5,532,630	3.95%
3300	Community and Adult Services	380,557	0.39%	96,763	0.17%	27,602	0.04%	4,902	0.01%	355,938	0.49%	440,194	0.31%
<b>Totals</b>		<b>98,523,427</b>	<b>100.00%</b>	<b>56,494,364</b>	<b>100.00%</b>	<b>67,842,693</b>	<b>100.00%</b>	<b>66,955,284</b>	<b>100.00%</b>	<b>72,259,682</b>	<b>100.00%</b>	<b>140,008,981</b>	<b>100.00%</b>

9/20/07 FTE* (includes 4 year at risk)	10,247.5	6,206.5	6,788.3	7,008.0	7,037.5	12,684.6
Area Square Miles	175.2	50.0	928.0	262.0	93.0	35.0
Free and Reduced Meal Enrollment	29.76%	33.19%	60.69%	51.72%	49.16%	65.60%

		Kansas City USD500		BlueValley USD229		Olathe USD233		Shawnee Mission USD512		Wichita USD259		State Percent
		Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	Expenditures**	USD%	
1000	Instruction	123,475,426	57.10%	113,457,424	60.98%	159,492,690	64.12%	170,559,398	64.90%	274,058,355	55.21%	61.23%
2100	Support, Student	7,287,152	3.37%	11,432,719	6.14%	14,397,718	5.79%	15,005,289	5.71%	37,175,453	7.49%	4.60%
2200	Support, Instructional Staff	16,998,216	7.86%	13,609,986	7.32%	14,557,845	5.85%	10,219,695	3.89%	36,542,420	7.36%	4.55%
2300	Support, General Administration	3,626,254	1.68%	2,111,247	1.13%	1,466,792	0.59%	2,253,756	0.86%	6,611,499	1.33%	2.65%
2400	Support, School Administration	11,871,331	5.49%	9,364,510	5.03%	13,008,884	5.23%	13,418,157	5.11%	31,581,951	6.36%	5.80%
2500/2900	Support, Central Services	5,420,478	2.49%	7,369,616	3.96%	8,218,373	3.30%	9,334,769	3.55%	25,185,764	5.07%	2.55%
2600	Operations and Maintenance	28,151,200	13.02%	15,444,038	8.30%	18,929,458	7.61%	22,038,512	8.39%	45,397,940	9.15%	9.91%
2700	Transportation	9,471,131	4.38%	5,760,727	3.10%	9,286,148	3.73%	9,364,650	3.56%	21,376,576	4.31%	3.99%
3100	Food Services	9,959,833	4.61%	7,489,514	4.03%	9,391,238	3.78%	10,590,989	4.03%	18,457,161	3.72%	4.63%
3300	Community and Adult Services	21	0.00%	10,000	0.01%	8,575	0.00%	7,515	0.00%	-	0.00%	0.09%
<b>Totals</b>		<b>216,261,042</b>	<b>100.00%</b>	<b>186,049,781</b>	<b>100.00%</b>	<b>248,757,721</b>	<b>100.00%</b>	<b>262,792,730</b>	<b>100.00%</b>	<b>496,387,119</b>	<b>100.00%</b>	<b>100.00%</b>

9/20/07 FTE* (includes 4 year at risk)	18,359.7	19,809.8	24,751.3	27,013.3	45,181.8
Area Square Miles	59.0	91.0	75.3	72.0	151.0
Free and Reduced Meal Enrollment	78.22%	3.74%	17.20%	21.74%	66.04%

\*FTE (full time equivalency) for 2007-2008 includes 2/20/2008 count for military districts that meet HB 2059 Military Provision. 2/20/2008 count must be at least 25 FTE or 1% adjusted 9/20/2007 enrollment

\*\*Expenditures are all funds except they do not include equipment (700 object codes), Capital Outlay or Bond and Interest (700 object codes include expenditures for acquiring fixed assets, including land or existing buildings, improvement of grounds; initial equipment; additional equipment and replacement of equipment