

Kansas Public School Expenditures Show Consistent Trends Across the Years

Each year, KASB pulls the school district expenditure data from the Kansas State Department of Education's Data Central site and compiles it in an online tool for members to access. This allows us and our members to look closely at how money is being spent and compare current and past trends to better prepare you for discussions of educational spending with community stakeholders and educational leaders in the state.

There are many ways to view and evaluate expenditures in K12 education. This report makes use of the data available through KSDE and does not include any additional calculations beyond the raw data points. Frequent readers of KASB reports may note differences in dollar amounts or categorization based on the focus of the piece at hand. The goal here is to provide a better understanding of the data available to any Kansan and what it says about the broad trendlines of educational spending in Kansas over the last half-decade.

If you want more information about school funding trends in Kansas, explore the Resources section of our website or reach out to our staff for support.

Main Takeaways:

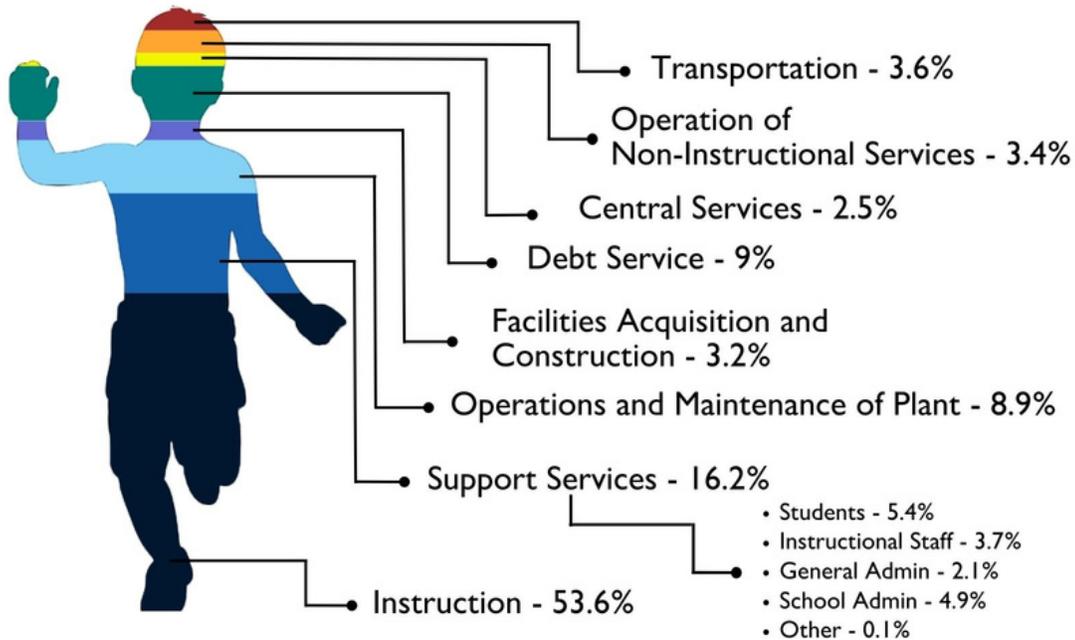
- Looking at the latest expenditure data, which comes from the 2020-21 school year, both total and per-pupil spending is consistent with previous years and show increases that would be expected based on inflation.
- There has been a fairly steady increase in district expenditures from year to year, with the bulk of spending going directly towards classroom instruction.
- In 2020-21, districts spent an average of \$15,525 per student. This includes \$8,319 spent on instruction, which represents 53.6% of total spending. However, per-pupil spending varies based on a variety of factors, both at the district level and also based on each individual student's needs.

Details

For the 2010-11 school year, Kansas public schools spent a total of \$5,586,630,856. This number increased to \$6,028,917,922 in 2015-16 and to \$7,337,971,102 in 2021-22. Those numbers are hard for the average person to even conceive of. Let's break them down and see if we can make some sense of what this really means.

Per Pupil Spending: The best way to compare school spending year to year is to look at it on a per-pupil basis. Table 1 shows the average per-pupil spending across the three years mentioned above. As can be seen, public schools spent an average of \$12,288 per pupil in 2010-11, \$13,109 in 2015-16, and \$15,525 in 2020-21. This represents a 26% increase over 10 years, which averages out to about 2.6% each year.

2021 Total Spending Per Pupil



Spending by Function: Now we know how much is spent, but what is all that money spent on? District spending includes expenditures in the following Function categories (definitions taken from https://datacentral.ksde.org/cpfs_glossary.aspx):

- **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.
- **Support Services – Students:** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Includes staff in attendance and social work services, substance abuse, guidance, health, psychology, speech pathology, and audiology.
- **Support Services – Instructional Staff:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.
- **Support Services – General Admin:** Activities concerned with establishing and administering policy for operating the LEA. Includes board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent.
- **Support Services – School Admin:** Support Services-School Administration Activities concerned with overall administrative responsibility for a school. Includes the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons, and the principal.
- **Central Services:** Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

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- **Operations 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. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- **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.
- **Other Support Services:** All other support services not classified elsewhere. (Includes room and board for Special Education students.)
- **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).
- **Facilities Acquisition and Construction:** Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment, and improving sites.
- **Debt Services:** A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest, are included here. This is used to account for bond interest payments, the retirement of bonded debt, capital lease payments, and other long-term notes.

There are many categories of spending. The charts below show the percent spent on each Function category for the three years we've been discussing. As you can see, over 50% of spending always falls into the "Instruction" category.

Function	2010-11	2015-16	2020-21
Instruction	55.1% (\$6,774)	53.5% (\$7,010)	53.6% (\$8,319)
Support Services - Students	4.4% (\$538)	4.7% (\$620)	5.4% (\$842)
Support Services - Instructional Staff	3.4% (\$422)	3.4% (\$440)	3.7% (\$515)
Support Services - General Admin	2.3% (\$278)	2.1% (\$274)	2.1% (\$321)
Support Services - School Admin	4.8% (\$595)	4.8% (\$634)	4.9% (\$758)
Central Services	2.5% (\$308)	2.3% (\$305)	2.5% (\$384)
Operations and Maintenance of Plant	8.5% (\$1,039)	8.6% (\$1,128)	8.9% (\$1,385)
Transportation	3.8% (\$473)	3.7% (\$485)	3.6% (\$555)
Other Support Services	0.1% (\$7)	0.1% (\$17)	0.1% (\$16)
Operation of Non-Instructional Services	4.0% (\$488)	4.2% (\$547)	3.4% (\$530)
Facilities Acquisition and Construction	3.1% (\$385)	2.8% (\$372)	3.2% (\$499)
Debt Service	8.0% (\$981)	9.7% (\$1,278)	9.0% (\$1,402)
Total Spending Per Pupil	100% (\$12,288)	100% (\$13,109)	100% (\$15,525)

How Can I Use This Data?

The KSDE expenditure data can be used to show parents and other stakeholders how each district is spending federal, state, and local dollars and counter claims by some groups that public school spending is not being focused on the things that have a positive impact on student outcomes. For example, there are often assertions that districts spend an inordinate amount of financial resources on administrative salaries. The data highlights that less than 5% of expenditures support school administration. Making good use of this freely available data and information when communicating with your stakeholders is essential for engaging in constructive dialogue. Understanding and using this information can help offer everyone involved in a conversation the same primary starting point.

Most importantly, this data highlights that the vast majority of educational spending in Kansas goes directly to student instruction and support services. It is also a visual reminder that there is more to educating a child than instruction. Effective education demands efficient and impactful buildings, talented and well-trained staff, and the additional support services that help make education accessible to all students and communities.

KASB provides an online tool ([accessible here](#)) where users can filter down to see just their district's spending information and/or the information of districts similar to their own. The data and charts can be exported for use in presentations to the board and other stakeholders. Comparative data of this type can be beneficial as stakeholders work together to make complicated decisions. Seeing how different districts across the state focus expenditures can provide helpful context or help establish new ideas.

KASB members can look at this data for themselves, along with all the data KASB collects and shares, on the KASB Member Portal. Anyone with questions is encouraged to reach out to KASB Chief Data Officer Ted Carter at tcarter@kasb.org with any questions.