



KANSAS POLICY INSTITUTE

ADVOCATING FOR FREE MARKETS AND THE PROTECTION OF PERSONAL LIBERTY

2014 Current Operating Spending Per-Pupil by FTE Enrollment Category

Cost Center	<500	500-999	1,000-1,999	2,000-4,999	5,000-14,999	over 15,000
Instruction						
Low	6,195	6,027	5,464	5,122	5,074	6,254
Median	8,238	7,202	6,629	6,483	6,090	6,533
High	16,269	11,719	14,520	10,024	9,242	8,045
Student Support						
Low	0	100	118	206	231	565
Median	258	338	317	481	584	622
High	1,194	1,873	2,720	2,092	1,301	1,004
Staff Support						
Low	1	38	55	111	165	368
Median	223	313	309	422	485	522
High	835	919	598	899	833	822
Administration						
Low	800	795	679	726	742	942
Median	1,677	1,356	1,064	1,087	1,002	1,137
High	3,081	1,791	1,580	1,764	1,568	1,398
Operations & Maint.						
Low	631	112	682	750	732	766
Median	1,380	1,193	1,059	974	898	902
High	2,777	1,771	1,586	1,722	1,561	1,566
Transportation						
Low	204	216	80	205	216	325
Median	703	569	423	425	387	377
High	1,645	1,244	1,006	594	577	870
Community Service						
Low	0	0	0	0	0	0
Median	0	0	0	0	0	0
High	371	134	30	36	20	1
Food Service						
Low	370	289	243	361	337	424
Median	706	608	508	508	477	452
High	1,324	855	791	646	696	690

Source: KSDE, Comparative Performance & Fiscal System. Some small spending amounts are not listed in CPFIS so the variances may be very slightly different than actual. Capital expenditures are all reflected in Capital Outly and not allocated to other cost centers. KSDE accounting procedures have all costs associated with a Special Education Co-Op to be recorded on the host districts' books; this causes the costs of host districts to be artificially inflated and costs of participating districts to be understated. Low, Median and High costs, as well as variances thereto, will be affected by that accounting policy but the extent of the impact is unknown.