

# Expenditures Per Pupil



*Kansas leads the world in the success of each student.*



### SUCCESS DEFINED

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

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



# Kansas State Board of Education

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### 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

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*Kansas leads the world in the success of each student.*

July 1, 2025

# Revision History

Date	Reason of Change	Edited By

# Related Documents

Document Title	Comments
<a href="#">2025-2026 Enrollment Handbook</a>	For information on how FTE enrollment is counted.

# Expenditures Per Pupil

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# Expenditures Per Pupil

## Introduction

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The School Finance team at the Kansas State Department of Education has prepared this report to provide the expenditures per pupil for unified school districts in Kansas.

Listed below are the funds included in total expenditures, a history of districts that closed or consolidated from 2002-2003 to present and state totals.

This report may be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public-school districts.

# FTE Enrollment

The total enrollment for pre-school through grade 12 and non-graded students from September 20, and February 20 if applicable, count days (including virtual).

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Note: Students enrolled in the Kansas Academy of Math & Science (KAMS) at Fort Hays State University are excluded from the FTE.

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- 3- and 4-year-old preschoolers (with IEP) and Preschool-Aged At-Risk will count as 0.5 FTE.

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Note: Beginning in 2021-2022, funding is provided for Preschool-Aged At-Risk (3-years old). For 2020-2021 and prior, enrollment excludes Preschool-Aged At-Risk (3-years old) and only includes Preschool-Ages At-Risk (4-years old).

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- Kindergarten through grade 12 and non-graded students receive an FTE based on minutes enrolled where 360 minutes = 1.0 FTE (full-time).
  - Students less than full-time will receive an FTE based on their minutes enrolled and rounded to the nearest one-tenth (one decimal point).

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Note: Kindergartners are counted as 0.5 FTE through the 2016-2017 school year. However, per [KSA 72-5132](#), starting in 2017-2018 are counted as 1.0 FTE based on 360 minutes or IEP status.

Full-Time for concurrently enrolled students is 300 minutes. Full-time for Preschool-Aged At-Risk (4-year-old) students is 180 minutes (maximum FTE is 0.5).

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- Kindergarten through grade 12 students (with IEP) will count as a 1.0 FTE unless also enrolled as a virtual student.  
*\*See page 21 of the [Enrollment Handbook](#) on how virtual students with an IEP are counted.*

- Virtual Students, who are one of the following on September 20 will receive an FTE based on the number of credits earned divided by 6:
  - 20 and older
  - Dropout 19 and younger (starting in 2022-2023 school year)

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Note: Virtual Full-Time and Part-Time FTE is only counted on September 20; Virtual Credits are collected in June on the Local Effort form. Credits are divided by 6 to calculate FTE.

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## February 20 Count Day

Per [K.S.A. 72-5139](#), school districts are eligible for a second enrollment count on February 20 if the FTE of military students enrolled on 2/20 is:

- 25.0 FTE or more than the total 9/20 FTE of the current school year.
- OR*
- at least 1% more than the total 9/20 FTE of the current school year.

This provision was not applicable during Block Grant years (2015-2016 & 2016-2017).

# Total Expenditures

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

(06) General	(18) Driver Training	(51) KPERS Special
(07) Federal	(22) Extraordinary School	Retirement Contribution
(08) Supplemental General	Program	(53) Contingency Reserve
(10) Adult Education	(24) Food Service	(55) Textbook & Student
(11) Preschool-Aged At-Risk	(26) Professional Development	Material Revolving
(4 Year Olds)	(28) Parent Education Program	(56) District Activity
(12) Adult Supplemental	(29) Summer School	(62) Bond & Interest #1
Education	(30) Special Education	(63) Bond & Interest #2
(13) At-Risk (K-12)	(34) Career & Technical Education	(66) No-Fund Warrant
(14) Bilingual Education	(35) Gifts & Grants	(67) Special Assessment
(15) Virtual Education	(42) Special Liability Expense	(68) Temporary Note
(16) Capital Outlay	(44) School Retirement	(78) Special Education Coop

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

## Block Grant

A Block Grant funding system was utilized during the 2015-1016 and 2016-2017 school years. School district general fund budgets were based on the general state aid paid during 2014-2015 with adjustments allowed for virtual state aid, new facilities aid, and federal impact aid. In addition, qualifying districts received extraordinary needs state aid.

## Expenditures per Pupil

Total expenditures ÷ FTE enrollment

# Closed or Consolidated Districts

## 2002-2003 through 2006-2007 School Years

- USD 280 (Morland) closed on July 1, 2002. Students now attend USD 281 (Hill City).
- USD 317 (Herndon) & USD 318 (Atwood) consolidated on July 1, 2003, and created USD 105 (Rawlins Co.).
- USD 302 (Ransom) & USD 304 (Bazine) consolidated on July 1, 2004, and created USD 106 (Western Plains).
- USD 301 (NesTreLaGo) closed on July 1, 2005. Students now attend USD 106 (Western Plains), USD 208 (Wakeeney), USD 293 (Quinter Public Schools), USD 303 (Ness City) and USD 482 (Dighton).
- USD 295 (Prairie Heights) closed on July 1, 2006. Students now attend USD 211 (Norton), USD 294 (Oberlin) and USD 412 (Hoxie).
- USD 104 (White Rock) and USD 278 (Mankato) consolidated on July 1, 2006, and created USD 107 (Rock Hills).
- USD 221 (North Central) and USD 222 (Washington Schools) consolidated on July 1, 2006, and created USD 108 (Washington County).
- USD 427 (Belleville) and USD 455 (Hillcrest) combined on July 1, 2006, and created USD 109 (Republic County).

## 2008-2009 School Year

- USD 238 (W. Smith Co.) and USD 324 (Eastern Heights) consolidated on July 1, 2008, and created USD 110 (Thunder Ridge Schools).

*FTE & expenditures on the 2007-08 report combine data for USD 110, 238 and 324 as USD 110.*

## 2009-2010 School Year

- USD 279 (Jewell) closed on July 1, 2009. Students now attend USD 107 (Rock Hills) and USD 273 (Beloit).
- USD 425 (Highland) and USD 433 (Midway Schools) consolidated on July 1, 2009, and created USD 111 (Doniphan West Schools).

*FTE & expenditures on the 2008-09 report combine data for 279 as ### and 111, 425 and 433 as USD 111.*

## 2010-2011 School Year

- USD 213 (West Solomon Valley Schools) closed on July 1, 2010. Students now attend USD 211 (Norton Community Schools).
- USD 328 (Lorraine) and USD 354 (Claffin) consolidated on July 1, 2010, and created USD 112 (Central Plains).
- USD 441 (Sabetha) and USD 488 (Axtell) consolidated on July 1, 2010, and created USD 113 (Prairie Hills).
- USD 406 (Wathena) and USD 486 (Elwood) consolidated on July 1, 2010, and created USD 114 (Riverside).

*FTE & expenditures on the 2009-10 report combine data for USD:*

- 211 & 213 as USD 211
- 112, 328 & 354 as USD 112
- 113, 441 & 488 as USD 113
- 114, 406 & 483 as USD 114

## 2011-2012 School Year

- USD 228 (Hanston) closed on July 1, 2011. Students now attend USD 227 (Hodgeman County Schools).
- USD 424 (Mullinville) closed on July 1, 2011. Students now attend USD 422 (Kiowa County).
- USD 442 (Nemaha Valley Schools) and USD 451 (B & B) consolidated on July 1, 2011, and created USD 115 (Nemaha Central).

*FTE & expenditures on the 2010-11 report combine data for USD:*

- 227 & 228 as USD 227
- 422 & 424 as USD 422
- 115, 442 & 451 as USD 115

## 2024-2025 School Year

- USD 113 (Prairie Hills) transferred territory to USD 335 (Jackson Heights -89.5 sq. miles) and to USD 380 (Vermillion – 27.6 sq. miles).

## 2025-2026 School Year

- USD 268 (Healy) disorganized and territory transferred to USD 466 (Scott County).

For more information, contact:

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