



Analysis: School Funding

KASB routinely makes statements that give a distorted or incomplete view of school funding without disclosing that it is excluding some funding or spending. For example, KASB says, “**Regular operating budgets**” are estimated to be \$5.1 billion this year. But operating spending in the 2022 school year was \$6.6 billion using generally accepted accounting terminology. Operating expense is total costs less capital spending and debt service payments. “Regular” operating is not a term in accounting lexicon; it’s a qualifying term KASB uses to exclude some operating expense without disclosing their action.

Administration is another example. A training document says districts spend “less than 4% on general administration” but KASB doesn’t disclose that that is not all administrative spending. There are three categories of administration in the KSDE Accounting Handbook – general administration, school administration and central services. Districts collectively spent \$701 million on administration in the 2022 school year, representing 9% of total spending and 11% of operating spending.

KASB says “Kansas public schools spend about 10% below the U.S. average per student,” but the most recent data from U.S. Census (for 2020) shows Kansas just 6% below the national average. But **state averages do not provide an accurate purchasing power comparison** because a dollar spent in Kansas goes a lot farther than in a state like New York. Adjusted for the cost of living, Kansas had the 11th-highest spending per student in 2020 and was 8% above the national average.

School funding per student increased by 25%, adjusted for inflation, between 2003 and 2020. The chart below compares nominal spending (not adjusted for inflation) for Kansas, regional states, and the national average. (2019 was the most current data the Digest of Education Statistics when the chart was created.)

