



COST STUDY ANALYSIS

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
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**Figure 1.2-7
Analysis of Staffing Levels in Districts That
Spent Significantly More or Less Than Predicted
2003-04 School Year**

Staff per 100 Students	How actual district spending in 2003-04 compared to what the cost function predicted	
	Spent at least 20% <u>more</u> than the cost function predicted (20 districts)	Spent at least 20% <u>less</u> than the cost function predicted (9 districts)
Certified Staff per 100 Students (Statewide average = 7.2)	19 districts had <u>more</u> staff than average. RANGE: 7.9 – 22.0	6 districts had <u>less</u> staff than average. RANGE: 5.7 – 7.0
Certified Administrators per 100 Students (Statewide average = 0.5)	19 districts had <u>more</u> staff than average. RANGE: 0.6 – 2.6	3 districts had <u>less</u> staff than average. RANGE: 0.3 – 0.4
Non-Certified Staff per 100 Students (Statewide average = 4.6)	18 districts had <u>more</u> staff than average. RANGE: 4.7 – 16.1	6 districts had <u>less</u> staff than average. RANGE: 3.2 – 4.4
Total Staff per 100 Students (Statewide average = 12.3)	19 districts had <u>more</u> staff than average. RANGE: 13.6 – 35.9	6 districts had <u>less</u> staff than average. RANGE: 9.6 – 11.9

Source: LPA analysis of cost function results and Department of Education data.

With a few exceptions, districts that spent significantly more than the cost model predicted they'd spend were more heavily staffed than the average district in the State. Likewise, districts that spent significantly less than predicted tended to have fewer staff. These results suggest at least some of the variation in spending can be attributed to relatively efficient and inefficient staffing levels.

5. OTHER FINDINGS

We found a strong association between the amounts districts spend and the outcomes they achieve. In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending—almost a one-to-one relationship. This means that, all other things being equal, districts that spent more had better student performance. The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes.