Special education funding in Kansas: Examining state aid mechanisms and local impacts across three district models

by

Sheila Denise Meggers

B.A., Wichita State University, 1997
M.S., Fort Hays State University, 2015

AN ABSTRACT OF A DISSERTATION

submitted in partial fulfillment of the requirements for the degree

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Manhattan, Kansas

2026

Abstract

Providing adequate and equitable funding for special education remains a persistent challenge for public school systems across the United States. In Kansas, special education funding has not kept up with the increasing costs of providing services, requiring districts to use general education resources to meet legally required special education obligations.

This mixed methods study explored the impact of alternative state special education funding distribution methods on Kansas school districts. Using an explanatory sequential design, the study analyzed statewide financial and enrollment data to model and compare three funding scenarios: (a) a statutory funding scenario in which the statewide appropriation was increased to 92% of excess costs, with additional funding distributed to districts according to each district's proportion of statewide local effort, (b) a flat grant funding model for all special education students, and (c) a weighted student funding model based on the proportion of time students spend in the general education setting. Descriptive statistical analyses were used to examine the effects of each funding model on districts across Kansas.

The findings showed that the distribution method could produce substantially different outcomes for districts even when the total statewide appropriation remained constant. Increasing the statewide appropriation to the statutory 92% funding level required an additional $187.6 million, which was distributed to districts according to their proportion of statewide local effort. The flat grant and weighted student models redistributed the same statewide allocation but resulted in increases and decreases for individual districts. The qualitative findings from six experienced school leaders indicated that special education needs and intensity of services are increasing, staffing is the primary driver of costs, and underfunding special education affects the opportunities available for all students. Participants supported a distribution model that aligns

state aid with student needs but expressed concern about how it would be structured and the need for predictable and sustainable funding.

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Abstract

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This mixed methods study explored the impact of alternative state special education funding distribution methods on Kansas school districts. Using an explanatory sequential design, the study analyzed statewide financial and enrollment data to model and compare three funding scenarios: (a) a statutory funding scenario in which the statewide appropriation was increased to 92% of excess costs, with additional funding distributed to districts according to each district's proportion of statewide local effort, (b) a flat grant funding model for all special education students, and (c) a weighted student funding model based on the proportion of time students spend in the general education setting. Descriptive statistical analyses were used to examine the effects of each funding model on districts across Kansas.

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Chapter 1 - Introduction

This study explored alternative methods for distributing special education funding to public school districts in Kansas. It also took into account input from practitioners involved in special education funding and service delivery. Increasing demands for special education services along with ongoing statewide funding concerns supported the need to evaluate how resources are allocated and whether existing distribution methods are meeting student needs (Kansas Association of School Boards, 2022; Kansas Legislative Research Department, 2023).

This chapter provides an overview of the rationale for exploring alternative funding distribution methods and establishes the need for additional research in this area. It also identifies the purpose of the study, presents the problem statement, and outlines the guiding research questions. Additionally, this chapter provides a brief overview of the research design and methodology and discusses the significance and limitations of the research. Key terms and definitions relevant to special education funding are also provided.

Background

Public schools are complex organizations funded through a combination of local, state, and federal revenue sources (Kansas Legislative Research Department, 2023; Westbrook et al., 2023). School funding plays an important role in the education of students across the United States (Rothstein & Miles, 1995; Spring, 2020). In Kansas, school funding is shaped by a complex mix of revenue sources, policy priorities, and legal debates. Ongoing debates in the legislature focus on equity, adequacy, distribution of funds, and student achievement (Hoff, 2005; Kansas Office of Revisor of Statutes, 2018). Additionally, previous legislative changes

and the political environment seem to have competing priorities that can impact areas such as special education funding (Kansas Association of School Boards, 2022).

Since the first federal law mandating special education services was passed in 1975, schools have been navigating the complex requirements and costs associated with serving students with disabilities (Hulett, 2009; Kansas Legislative Research Department, 2025a). That year, Congress introduced the Education for All Handicapped Children Act (EAHCA), now known as the Individuals with Disabilities Education Act (IDEA) (Hulett, 2009).

Special education funding has been a particularly contentious and highly debated topic between educational leaders and lawmakers (Kansas Legislative Research Department, 2020; Verstegen, 2011). Improving educational access for students with disabilities is not only an ethical obligation but a legal obligation based on federal law. The Individuals with Disabilities Act emphasizes the importance of inclusion:

> Disability is a natural part of the human experience and in no way diminishes the right of individuals to participate in or contribute to society. Improving educational results for children with disabilities is an essential element of our national policy of ensuring equality of opportunity, full participation, independent living, and economic self-sufficiency for individuals with disabilities (Individuals with Disabilities Education Act, 2004, § 1400[c][1]).

This law required states to offer all students with disabilities a free and appropriate public education (FAPE) in the least restrictive environment possible (Hulett, 2009). It also included federal funding provisions, stating that the government could contribute up to 40% of the national average per-pupil expenditure to help cover special education costs (Yell, 2019). However, this funding level has never been fully met. In reality, federal contributions were

around 16% in 2023, leaving states to bridge the gap (Kansas Association of School Boards, 2022). Despite the shortfall in federal funding, the legal obligation to provide services under IDEA remains (Willis & Scott, 2023). As a result, states must develop funding systems to serve students with disabilities while balancing tight budgets and competing priorities. This legislation reinforces the idea that access to quality special education services is a civil right, not just an optional resource (Yell, 2019). In order to meet this mandate, adequate and equitable funding across Kansas is essential, as disparities in resources can impact school districts' ability to effectively implement IDEA (Kansas Legislative Research Department, 2025d).

School Funding in the United States

The funding of public education in the United States has evolved over time from community-based efforts to a more structured system that incorporates local, state, and federal support. Funding for schools began in 1642 in the Massachusetts colony (Verstegen, 2011). Wages were to be provided for a teacher in each town with a population of at least fifty. Towns with a hundred or more were required to provide a grammar school. Connecticut, Maine, New Hampshire, and Vermont followed Massachusetts with similar legislation to establish local schools. In New York, Pennsylvania, and New Jersey, parochial schools were created and funded by churches (Verstegen, 2011). Private schools also emerged for parents who had the ability to pay for their children's education (Spring, 2020). Under the Northwest Ordinances of 1785 and 1787, land grants were provided by the federal government to help communities pay for public schools (Verstegen, 2011). Land grants provided a large piece of school funding until the 1900s. All of the states in the Union had public schools that were funded through taxes by 1890 (Brimley et at., 2012). State funding represented only 17.2% of public-school resources by the late 1900s.

Although public schools were funded through tax support by the end of the 19th century, the unequal distribution of resources across districts continued to limit educational opportunities for many children (Spring, 2020). These challenges prompted early school finance scholars to analyze the fairness and adequacy of school finance systems, beginning with Ellwood P. Cubberley's detailed study (Cubberley, 1906). Cubberley (1906) examined who schools served and what educational opportunities they provided in his influential 1905 study. He discovered that geography, wealth, and the distribution of wealth impacted the equality of educational opportunities for students. Cubberley advocated for the state to take responsibility for funding public schools, emphasizing the importance of equalizing resources across communities (Jones, 1971).

Building on Cubberley's observations of unequal educational opportunities, Harlan Updegraff (1922) examined how state aid in California was distributed to rural schools, highlighting the discrepancies between wealthy and poor districts. He recommended reforms to equalize funding based on his analysis. He also argued that it was the state's responsibility to fund public schools and that all children should receive equal educational opportunities (Updegraff, 1922). Updegraff insisted schools should be funded through a combined effort between local communities and the state, with local districts being the primary decision makers (Jones, 1971). His idea became known as power equalization and was heavily criticized at the time (Wood et al., 2012). This idea placed more tax burden on local communities and took away some of the local autonomy that had been in place. However, many of Updegraff's ideas are still used in school funding formulas across the country today.

To address the challenges highlighted by Updegraff, George D. Strayer and Robert M. Haig studied school finance systems in the 1920s (Strayer & Haig, 1923). From their work

emerged the Foundation Program concept, which was designed to equalize educational opportunities for all students. The Strayer-Haig model was based on the state providing a foundational amount of funding for each district (Jones, 1971). School districts would levy local taxes, and the state would distribute state aid to reach a foundational level. The wealthiest districts would not receive any state aid (Strayer & Haig, 1923). The Strayer-Haig model continues to serve as the primary funding model in many states (Wood et al., 2012).

While the Strayer-Haig model established a baseline for equalization of funding, Morrison and Mort focused on fine-tuning funding allocations to further improve equity. Morrison and Mort (1951) proposed some additional ideas for the school funding formula, most notably Mort's introduction of the concept of pupil weightings. Per pupil weightings recognize that some students require additional resources in order to meet their educational needs (Morrison & Mort, 1951). Weighted student funding remains a component of many state school finance formulas. Both Mort and Morrison proposed some additional radical funding ideas, but the purpose behind all of them was to equalize educational opportunities for all students (Wood et al., 2012).

The ideas and models developed by early school finance scholars to improve funding equity at the national level set the stage for individual states to explore similar approaches. Cubberly's research identified discrepancies based on geographic location and wealth in California, while Updegraff examined broader state level funding issues and emphasized the need for joint effort between states and local communities to address these discrepancies (Cubberley, 1906; Updegraff, 1922). Building on this, Strayer and Haig proposed that a foundational or base amount should be provided for each student to help equalize educational opportunities, and Morrison and Mort advanced that idea by suggesting funding based on pupil

weightings, which recognized that some students require more resources to meet their educational needs (Morrison & Mort, 1951; Strayer & Haig,1923). The principles of funding equity and per pupil weightings introduced by these scholars would later influence Kansas policy makers to equalize educational opportunities, starting with the development of Kansas' first school finance formula (Kansas Legislative Research Department, 2018).

School Funding in Kansas

School finance has long been at the forefront of Kansas legislation. In Kansas, state funding for public elementary education was first established in 1937, with secondary funding starting in 1955 (Westbrook et al., 2023). In 1959, additional funding was added for schools in the form of emergency aid. Consolidation of schools started in 1963. By 1969, approximately 2,800 school districts in Kansas had been consolidated to 311 (Martinez & Snider, 2001). Prior to 1965, funding was decentralized and provided by a variety of state and local sources (Kansas Legislative Research Department, 2018).

The School Foundation Act (SFA) was passed by legislators in 1965 and provided the first centralized school finance formula for the state of Kansas. This act included a $760 per pupil base funding amount, which reflects the Strayer-Haig foundational model (Kansas Legislative Research Department, 2018). Some of the features of this formula included teacher training and a pupil-teacher ratio multiplier. This formula established support for general state aid and a need to equalize educational opportunities for students across districts (Westbrook et al., 2023).

The School Foundation Act (SFA) was the primary school funding formula in Kansas until 1973, when the School District Equalization Act (SDEA) was enacted and replaced SFA (Kansas Legislative Research Department, 2020). The SDEA replaced the prior pupil-teacher

ratio model in the SFA with a funding system based on district size (Kansas Legislative Research Department, 2018). This new law also restricted yearly budget increases by tying them to the median spending of districts of similar sizes. Amendments were made to the SDEA after legal challenges argued that the formula was unconstitutional because it created school funding discrepancies across districts and imposed unequal property tax burdens.

In response to ongoing legal challenges and funding disparities under SDEA, the School District Finance and Quality Performance Act (SDFQPA) of 1992 marked a significant shift in the Kansas school funding formula (Kansas Legislative Research Department, 2020). SDFQPA established a highly structured foundation aid plan with several key provisions, including a uniform statewide property tax initially set at 32 mills, with plans to increase to 35 mills in 1994, and a Base State Aid Per Pupil (BSAPP) of $3,600 (Kansas Legislative Research Department, 2018). The statewide mill levy was later reduced to 20 mills in 1998 and has remained at 20 mills (Kansas State Department of Education, n.d.). Some additional features of SDFQPA were weightings designed to account for variations in districts and student populations, including additional funding for at-risk students, bilingual programs, and districts with low enrollment (Kansas Legislative Research Department, 2018). Finally, SDFQPA introduced a Local Option Budget (LOB) provision that allowed districts to levy additional funds of up to 25% of the district's base budget.

Although the Legislature amended the formula over time, SDFQPA remained the primary school funding mechanism from the 1992–1993 school year through the 2014–2015 school year (Kansas Legislative Research Department, 2020). In 2015, the SDFQPA was repealed and replaced by the Classroom Learning Assuring Student Success (CLASS) Act as an interim funding system primarily because the existing formula was being challenged for failing to meet

constitutional requirements for equity and adequacy (Kansas Legislative Research Department, 2018). The political and fiscal climate under Governor Sam Brownback further impacted this change, as substantial tax cuts had reduced state revenue (Mazerov, 2018). The CLASS Act was a two-year block grant that froze state aid at the previous year's level rather than the per student weighted funding of SDFQPA (Kansas Legislative Research Department, 2020). The option for districts to implement a Local Option Budget (LOB) remained, but state equalization funding was incorporated into the block grant. By February 2016, the Gannon II lawsuit concluded that the CLASS Act violated Article 6, Section 6 of the Kansas Constitution, because it failed to provide a sufficient funding level for a constitutionally adequate K-12 education (Kansas Office of Revisor of Statutes, 2016). The Court also ruled that the State had not met prior equity orders from Gannon I with revised formulas that failed to eliminate wealth-based disparities, and that the CLASS ACT extended these inequities for two more years, leaving students without reasonably equal access to comparable educational opportunities.

In response to the Court's ruling on adequacy and equity, in 2017 the Kansas School Equity and Enhancement Act (KSEEA) was passed and most of the elements of the previous SDFQPA plan were restored (Kansas Legislative Research Department, 2020). The KSEEA funding formula allocated money on a per pupil basis and applied additional weightings to provide extra funding for specific student populations or district characteristics, such as at-risk student weightings and low enrollment district weightings. The law authorizing the KSEEA is scheduled to sunset on July 1, 2027 (Kansas State Department of Education, n.d.).

According to Article 6, Section 6 of the Kansas Constitution, Kansas must meet both adequacy and equity requirements when determining how to allocate funds for education (Kansas Legislative Research Department, 2018). Adequacy refers to providing sufficient

resources for all students to meet established academic standards, while equity focuses on distributing those resources in a way that accounts for differences in student needs and local ability to raise revenue (Kansas Office of Revisor of Statutes, 2016). One of the primary sources of revenue for schools is local property taxes, which can create significant discrepancies between districts and challenge both adequacy and equity (Wood et al., 2012). Property values vary widely across the state, with some districts generating considerably more revenue per pupil than others. The disparity in revenue can be 100:1 or greater between low property wealth and high property wealth districts (Wood, 2023). For example, a power plant located in a district with a small student enrollment would produce a substantial amount of revenue per pupil, while a district with primarily agricultural land and a similar student enrollment would generate a much smaller amount of revenue per pupil. These differences can make it difficult to provide all districts with adequate funding and make sure that funding is distributed equitably (Wood et al., 2012).

Under the Kansas School Equity and Enhancement Act (KSEEA), school districts receive foundation aid or a flat amount for each student, which is calculated by multiplying the Base Aid for Student Excellence (BASE) by a district's adjusted enrollment (Kansas Office of Revisor of Statutes, 2017). The BASE amount was set for a five-year period, beginning at $4,165 in the 2018–2019 school year and gradually increasing each year to $4,713 by 2022–2023. Starting in the 2023–2024 school year, the BASE is adjusted annually based on the average increase in the Consumer Price Index (CPI) for urban consumers in the Midwest over the prior three years. Providing a foundational amount per student, intends to address the adequacy requirement in the Kansas Constitution (Kansas Legislative Research Department, 2018).

KSEEA uses weightings to help address the equity component in the Kansas Constitution (Westbrook et al., 2023). Weightings allocate additional dollars to reflect specific student needs and district characteristics. These weightings account for populations and conditions such as at-risk students, concentrations of at-risk students, bilingual students, district size, both low and high enrollment, cost of living adjustments, career and technical education participation, and transportation needs (Kansas Legislative Research Department, 2023).

KSEEA introduced several notable changes compared to the previous funding formulas (Kansas Legislative Research Department, 2023). These changes include an increase in the at-risk weighting, expanded eligibility for preschool at-risk programs by including three-year-olds, and counting full day kindergarten students as full time for funding, rather than half time. Districts were also provided with more flexibility in how they calculate high-density at-risk and bilingual student counts, revised transportation funding, and modifications to capital improvement funding (Kansas State Department of Education, n.d.).

While school districts receive a large portion of their funds from the state, they also receive funding from local property taxes. Under the KSEEA, each district levies a uniform 20 mills for their general fund (Kansas State Department of Education, n.d.). Districts may also generate additional local revenue through a supplemental general fund with a cap at 33% of the district's general fund (Kansas Legislative Research Department, 2023). If local voters pass a bond, local funds can be used to pay for large construction projects and other facility improvements (Kansas Legislative Division of Post Audit, 2022).

The federal government provides a smaller, but important, portion of funding for school districts (Wood et al., 2012). Federal funds support specific student populations and programs, including special education services, additional support for disadvantaged students, and

reimbursements for students that qualify for free or reduced price meals (U.S. Department of Education, n.d.). After 2020, federal Elementary and Secondary School Emergency Relief (ESSER) funds also provided temporary financial assistance to help address learning loss and other COVID related issues that schools faced (U.S. Department of Education, 2023c).

Kansas school funding is a combination of state, local, and federal sources, with the state playing the primary role in addressing both adequacy and equity through the finance formula (Kansas Legislative Research Department, 2023). Local funding varies based on property wealth, and federal funding is targeted toward specific student needs and populations (U.S Department of Education, n.d.). This layered system of funding reflects an ongoing effort to balance sufficient funding for all students while taking into account different district resources and student populations. Within this broader framework, areas of funding such as special education require more targeted approaches due to the higher costs associated with providing specialized services and the complexity of the funding formula (Kansas Legislative Research Department, 2025d).

Special Education Funding in Kansas

The Special Education for Exceptional Children Act (SEECA) was approved in 1957 and marked a pivotal step in Kansas toward providing equitable access and funding for students with disabilities (Kansas State Legislature, 1974). This law made Kansas one of the earliest states to establish a formal system to support students with disabilities. At the time, SEECA was enacted in response to growing concern that students with disabilities were often excluded from public schools and that districts lacked the financial ability to support their needs which were often costly (Martinez & Snider, 2001). This law was intended to ensure access to appropriate

educational services while also providing a more equitable funding structure to help districts manage these expenses.

Under the Special Education for Exceptional Children Act (SEECA), Kansas provides special education state aid, often referred to as categorical aid, to assist in covering the additional costs associated with educating students with disabilities (Kansas Legislative Research Department, 2025d). These additional costs, known as excess costs, are defined as the total costs incurred for serving students with disabilities minus other available funding sources (Kansas Association of School Boards, 2022). Other available funding sources may include the district's general education funding, federal allocations, and Medicaid reimbursements (Kansas State Department of Education, n.d.). By addressing excess costs through SEECA, the intention is to help districts provide needed services without placing an undue financial burden on local resources.

Categorical state aid is part of a broader system of special education reimbursements provided to public school districts under SEECA (Kansas State Department of Education, 2024). The distribution order for special education funding in Kansas is clearly spelled out by several state statues. According to the Kansas State Department of Education (2024), aid is dispersed in the following order: Medicaid replacement state aid (KSA 72-3440), catastrophic state aid (KSA 72-3425), transportation aid (KSA 72-3422), and special education teacher aid (KSA 72-3422).

The calculation of categorical state aid involves multiple components, each designed to offset specific costs associated with special education and provide funding in the form of reimbursement for the following:

1. Medicaid Replacement Aid - Districts receive Medicaid replacement state aid based on the number of students enrolled in Medicaid who receive special education services.

2. Catastrophic Aid - Districts can apply for additional funding for a student with exceptionally costly service needs. If the expenses exceed a threshold set by the state, the district can receive 75% of the excess cost for these students.

3. Transportation Aid - Districts are reimbursed 80% of the actual cost of transporting special education students, plus reimbursement for the miles driven by special education staff.

4. Teacher Aid - After subtracting the total reimbursements for transportation, Medicaid replacement, and catastrophic aid, the remaining state appropriation is distributed as teacher aid. Districts receive reimbursement for 1.0 FTE for each special education teacher and 0.4 FTE for each paraprofessional. Special education teachers exceeding the student-teacher ratio set by the State Board are not eligible for reimbursement. The majority of categorical aid is distributed as teacher aid (Kansas State Department of Education, 2024).

The components of categorical state aid have evolved over time through legislative changes. This was designed to protect districts and cooperatives from significant financial hardship when serving students with exceptionally expensive special needs. For example, beginning in fiscal year 1995, the Special Education for Exceptional Children Act (SEECA) was amended to provide catastrophic state aid for students whose services exceeded $25,000 (Kansas Legislative Research Department, 2016b). Under this provision, the state covered 75% of the costs above $25,000 that were incurred by the district, helping districts offset the expense of providing highly specialized special education services.

Further legislative and State Board of Education changes continued to adjust the distribution of special education aid. In 1999, the State Board of Education's student-teacher

ratio requirement was eliminated, thereby altering the teacher aid component in the 1992 SEECA formula (Kansas Legislative Research Department, 2016b). This change allowed school districts to receive reimbursement for all special education teachers, regardless of the student-teacher ratio. Then in 2002, districts who participated in an interlocal or cooperative arrangement became eligible for special education state aid based on the proportion of costs they contributed to the interlocal or the cooperative (Kansas Legislative Research Department, 2016b). These changes reflect the state's ongoing efforts to make special education funding more responsive to district's needs.

In 2005, the Legislature amended the Special Education for Exceptional Children Act (SEECA) to revise the calculation of categorical aid by requiring state aid to cover a specified percentage of the excess costs associated with providing special education services (Kansas Legislative Research Department, 2016b). All other reimbursable items remained unchanged. The percentage of state aid to be covered was outlined as follows:

2004-2005: 85% of excess cost

2005-2006: 88% of excess cost

2006-2007 and each subsequent year: 91%

During the 2005 Special Session, SEECA was amended to slightly increase the percentage of special education state aid as follows:

2005-2006: 89.3% of excess cost

2006-2007 and each subsequent year: 92% of excess cost (Kansas Legislative Research Department, 2016b).

Since the 2006-2007 school year, Kansas law has required the state to fund special education at 92% of excess costs (Kansas Legislative Research Department, 2016b). The state's

method of calculating these funds is not intended to cover 100% of expenditures, leaving the remaining amount to be covered by the local school districts. The Kansas Legislative Division of Post Audit (2018) noted that this structure is intentional. Requiring districts to contribute a portion of the costs encourages fiscal responsibility and reduces the risk of over-identifying students for special education, since funding is based on actual expenditures rather than student headcounts (Kansas Legislative Division of Post Audit, 2018).

Under this framework, districts are only reimbursed for specific categories of expenditures: Medicaid, transportation, catastrophic aid, and salaries for special education teachers and paraprofessionals (Kansas State Department of Education, 2024). Many other expenditures occur which are not reimbursable, such as professional development, administrative costs, and assistive technology for students (Kansas Legislative Division of Post Audit, 2018). As a result, school districts must carefully balance state aid with local resources to fully meet the needs of their students with disabilities.

While this still is the current statutory funding model, the state of Kansas has not funded special education following this formula since fiscal year 2011 (Kansas Association of School Boards, 2022). Therefore, this research study examined the actual 2023-2024 funding model as well as other alternative funding models.

Impact of Legislative Changes

As laws governing special education have evolved, the number of special education students has increased across the nation (Hulett, 2009). Several factors are contributing to the above average increase in Kansas. According to the Kansas State Department of Education (2021a), Kansas law includes some additional requirements beyond those mandated by federal law. For example, Kansas has expanded early childhood services, resulting in more students

being identified at an earlier age. Additionally, Kansas law allows parents more input in determining whether their children should continue to receive special education services (Kansas State Department of Education, 2021a). Specifically, parents may choose to keep a student eligible for services, even if the child no longer meets the state criteria for a disability category, as long as the parent and school agree that services remain beneficial. This provision increases the likelihood that students would receive services for a longer period beyond the federal minimum requirements, resulting in a greater need for special education funding (Kansas State Department of Education, 2021a).

Policy changes, parental advocacy, and expanded screening practices have each contributed to a rise in the number of students being identified for additional services (Kansas Association of School Boards, 2022). In recent years, the Kansas State Board of Education and the Kansas Department of Education have implemented expanded screening requirements for dyslexia, which have increased the identification of students with reading difficulties, an important step in determining eligibility for special education services (Kansas State Department of Education, 2025). While not unique to Kansas, students identified with autism are increasing. Kansas has seen an increase of 21% since 2018 in autistic students (Kansas Association of School Boards, 2022). Finally, more parents are exercising their rights under federal law, such as the Individuals with Disabilities Education Act (IDEA), to advocate for additional services. These changes and practices have increased both the identification of students and the length that services are being provided (Merod, 2024). While these legislative changes strengthen protections and services for families, they also create financial challenges for districts as they work to sustain those services over time.

In 1993, a study was conducted across communities in Kansas regarding resources and the services available to special education students (Primer & Brown, 1995). The results of this study showed that funding was not keeping up with the increasing costs of special education and the increasing caseloads that districts were facing. Districts were struggling to provide the services needed by special education students due to the lack of resources and space in their buildings (Primer & Brown, 1995). In a separate study, Rothstein and Miles (1995), analyzed expenditures from nine school districts during 1967 and 1991. The districts were selected to represent a cross-section of U.S. school districts, reflecting differences in size, geographic region, community settings, minority enrollment counts, and socioeconomic status (Rothstein & Miles, 1995). Their findings showed that the share of funding for general education dropped from 80% to 59%, while the portion allocated to special education grew from 4% to 17% over the same time period (Rothstein & Miles, 1995). This shift coincided with some major federal legislative changes, most notably the Education for All Handicapped Children Act of 1975. The data indicate that while overall educational spending was rising, general education received a smaller share as resources for special education increased substantially. Another study of school expenditures in New York found the funds spent on general education declined from 53% to 49%, while special education spending climbed from 5% to 11% between 1979 and 1993 (Lankford & Wyckoff, 1995). All three of these studies identified increased numbers of special education students each year as one of the primary reasons behind the increased funds needed to support special education services.

Along with the increase in special education students, the literature indicates that state aid for special education is not keeping up with the increasing costs of providing needed services. For example, an analysis of spending in Wisconsin school districts from 1992 to 1998 found that

special education expenditures increased by 37%, while state aid only increased by 6% (Parrish, 2001). Parrish (2001) also found that some states reacted to the increases by building in a cap on state aid for special education in an attempt to help control state budgets. Kansas has faced ongoing challenges in meeting statutory funding levels for special education for many years (Kansas Legislative Research Department, 2020). More recently, during the 2023 fiscal year, Kansas districts received $163 million less in state aid for special education than was required to meet legal funding requirements (Kansas Association of School Boards, 2022).

While the identification of students with disabilities and the services provided have increased, these changes have placed increasing financial demands on states. The last time special education was funded at 92% of excess cost in Kansas was fiscal year 2011 (Kansas State Department of Education, 2023). In 2021, state aid only covered 74% of the excess costs and continued to decline in following years. The number of special education students in Kansas has grown by 18% from 2011 to 2021. To help meet the increased service requirements of special education students, districts have hired more staff. According to a study by the Kansas Association of School Boards (2022), between 2011 and 2021, districts across Kansas increased special education staff by 10%. This increase in staff requires additional dollars to support these salaries and benefits. School districts are required by law to meet the requirements of the students' Individualized Education Plan (IEP), regardless of whether they are fully funded for these services (Hulett, 2009).

From 2011 to 2021, special education expenditures in Kansas increased by more than 31%, while state aid rose by only 16% (Kansas State Department of Education, 2021a). Because schools are mandated under both state and federal law to provide special education services, districts must often reallocate funds from other areas to cover these rising costs when state and

federal support is not adequate. This requirement places a growing burden on the district's general fund and creates a strain between meeting the needs of students requiring specialized services and addressing the broader needs of the larger student population. In the 2022 fiscal year, Kansas districts spent approximately $1.2 billion on special education. However, the state only provided $513 million, leaving districts to cover nearly two-thirds of the total cost through a combination of other state, local, and federal funding (Kansas Legislative Division of Post Audit, 2022). This shortfall can reduce funding available for teacher salaries, general academic programs, and other district priorities that impact all students, not just special education students.

Providing adequate funding for special education remains a persistent challenge in public education, affecting thousands of students and their families each year (Kansas Legislative Division of Post Audit, 2023). Since the first federal law mandating special education services was passed in 1975, schools have been navigating the complex requirements and costs associated with serving students with disabilities. Despite the shortfalls in funding, the legal obligation to provide services under IDEA remains (Hulett, 2009). As a result, states must develop funding systems to serve students with disabilities while balancing tight budgets and competing priorities.

Statement of the Problem

While IDEA set the foundation for federally mandated support, states are responsible for implementing these requirements within their own finance systems (Kansas State Department of Education, 2021a). Kansas provides a clear example of how these challenges play out at the state level. To understand the current challenges in Kansas, it is helpful to examine several key factors: the growth in student populations requiring special education services, changes in the

types of student needs identified, staffing needs, and funding shortfalls. The number of students in Kansas identified under the Individuals with Disabilities Education Act (IDEA) and needing specialized services has been rising, influenced by shifts in federal and state policy, as well as an increase in parents advocating for their child (Martinez & Snider, 2001). Over the past decade, Kansas has seen nearly an 18% increase in its special education population, even as overall student enrollment started to decline around 2020-2021 (Kansas Association of School Boards, 2022).

The persistent gap between available funding and legal obligations has created significant challenges for Kansas school districts (Kansas Legislative Division of Post Audit, 2023). Providing a free and appropriate public education (FAPE) to students with disabilities requires a substantial amount of resources. Previous research has examined public school funding across the United States (Baker & Duncombe, 2004; Farrie & Sciarra, 2022; Rothstein & Miles, 1995; Verstegen, 2016; Verstegen & Jordan, 2009; Wood, 2023). A smaller body of research exists on specific special education funding methods for various states (Picus & Robillard, 2000; Verstegen, 2016; Winzer, 1993; Westbrook et al., 2023). However, research specifically examining different special education funding methods in Kansas is lacking. This gap in research limits policymakers' ability to make well informed decisions about funding methods and the sustainability of special education services.

Purpose of the Study

As the costs of providing special education services continue to rise, funding remains a challenge and concern to public schools (Baker et al., 2021; Kansas Legislative Division of Post Audit, 2023). The purpose of this study was to explore three alternative special education state

aid distribution models for school districts in Kansas. This study explored the financial impact on districts if special education was fully funded at the statutory level of 92% of excess costs, if it was funded by a flat grant amount, and if it was funded based on student weightings.

Research Questions

The research questions for this study include:

1. Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how does the distribution of state special education funding vary across Kansas school districts?
2. Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how do the funding models differ in district level state aid, local effort, district size, and district ranking?
3. How do special education leaders perceive the impact of alternative special education funding distribution models on district financial decision making, resource allocation, and the delivery of special education services?

Theoretical Framework

The Professional Judgment Model provides a conceptual perspective for understanding the importance of practitioner expertise when considering the resources needed to support students with disabilities. The model has previously been applied to accounting and finance research as well as social work (Bastian et al., 2020; West & Buckby, 2023; Wood & Rolle, 2007). More specifically, the Professional Judgment Model has been used in a study focused on the cost of education in Kansas (Augenblick & Myers, 2003). Judgment refers to the process of considering alternative courses of action. An expert is one who has special skill, knowledge, and mastery in a particular subject (Wood & Rolle, 2007). This model allows for experienced school

leaders to provide insight into the staffing, programs, and services required to meet student needs. “The greatest strength of the approach is that expert educators are assumed to be intimately familiar with the needs of schools providing valuable insight as to the required fiscal inputs for an adequate education” (Wood & Rolle, 2007, p. 52).

In this study, the Professional Judgment Model was used to provide perspective for the qualitative phase and to integrate school leaders’ perspectives with the findings from the applied fiscal analysis. Experienced superintendents and special education directors provided insight into the financial considerations, staffing challenges, resources allocations, and service delivery models associated with special education. Their perspectives provided practical context for understanding how alternative funding distribution models could affect individual school districts.

The Professional Judgment Model did not guide the simulation of the three proposed funding models or serve as the framework for the applied fiscal analysis. The fiscal analysis examined how alternative funding models distributed state aid among Kansas school districts, and the qualitative phase provided additional insight into how experienced school leaders perceive the implications of those funding distributions for special education.

Overview of the Research Design

This was a mixed methods study using an explanatory sequential design to explore the impact of different approaches on special education funding for school districts in Kansas (Creswell & Plano Clark, 2018). This research method included two distinct phases. The first phase included collecting and analyzing district level fiscal data (DeCuir-Gunby & Schutz, 2017). In this phase, three different methods of distributing funds to all Kansas districts were generated and analyzed to determine which districts would see an increase or decrease in special

education funding as a result. The purpose for exploring different distribution models was to examine how state aid, local effort, funding outcomes, and district rankings changed under each model. This analysis utilized the 2023-2024 audited financial data (Appendix A) reported to the Kansas State Department of Education and applied the Kansas statutory funding requirements, flat grant, and weighted student funding models. Descriptive statistics were calculated and data were organized using spreadsheets. The overall statewide appropriation was held constant for each funding model. Key variables that were compared included local effort, the dollar amount of change in state aid, and the percentage change in state aid. Descriptive statistics were calculated and compared to show measures of central tendency, such as mean, median, and mode, while variability included variables such as range and standard deviation.

To address the first two research questions, special education data for the 2023-2024 school year, which was the latest complete set of audited data available, were obtained from KSDE and calculations were run using the different formulas for each distribution model. The first calculation was to run financial data based on the statutorily defined amount of 92% of excess costs. For the flat grant funding model, the same dollar amount for each special education student was used, regardless of the student's disability. For the weighted student funding model, there were three tiers of funding, with greater per pupil funding for students that spend the least amount of time in the regular education classroom. The premise for this method was that students who spend more time receiving specialized services outside the general education classroom would require more resources. For all three funding models, the change in state aid, local effort, and funding outcomes for each district were compared, as well as the descriptive statistics. To accurately reflect the impact of distribution changes across the state, data included all 286 public school districts in Kansas.

In the second phase of this research method, qualitative data were collected through interviews. Six school leaders across Kansas were interviewed to provide their perspective on the impact of the funding distribution models and the impact of special education funding in their districts. Experienced district leaders were selected with at least five years of experience working closely with special education and school funding (DeCuir-Gunby & Schutz, 2017). The Professional Judgement Model provided a conceptual perspective for the qualitative phase of this study by incorporating the perspectives of school leaders when examining the resources needed for an adequate education (Wood & Rolle, 2007). Because roles can look different across districts, the interview participants were current school superintendents or special education administrators. Their experiences provided context for interpreting the findings from the applied fiscal analysis and understanding the potential implications of alternative funding distribution models for Kansas school districts.

Data were collected using semi-structured interviews, which is a qualitative data collection approach frequently used in mixed methods research (Creswell & Plano Clark, 2018). The interview participants brought experience and expertise in managing funding, special education staffing, and programming. Their insight provided some additional context to the numeric data analyzed. The interviews were 30-60 minutes long and were conducted virtually through Zoom. The participants received the findings from the applied fiscal analysis for their districts under all three funding models, along with the interview questions prior to the scheduled interview. This provided them with time to review the differences and impacts of the proposed distribution models. The interviews were recorded and transcribed using Microsoft 360's transcribe feature. The researcher reviewed the transcript while listening to the audio recording, and the interview candidates then reviewed the transcript for accuracy. The voices of these

experienced school leaders added context and depth to the applied fiscal analysis by sharing how special education funding impacts their districts, the funding challenges districts face, and the perceived effectiveness of each model in comparison to their current special education funding.

Significance of the Study

The topic of special education funding has consistently sparked debate among legislators, taxpayers, and educators. Disagreements often arise over what constitutes adequate funding, how school dollars should be spent, and which resources are appropriate for generating the necessary revenue (Baker et al., 2021; Neymotin, 2010; Picus & Robillard, 2000; Verstegen, 2016).

The intention of this study was to offer some insights for both school leaders and policymakers as they collaborate to improve and reshape Kansas' school finance formula. A key objective was to shed light on how the proposed funding approaches could affect districts throughout the state, both positively and negatively. Additionally, this study emphasized the growing need for adequate funding to support rising special education costs across Kansas.

Limitations of the Study

The research findings of this study are subject to several limitations that should be considered when interpreting the results:

1. The accuracy of data obtained from the Kansas State Department of Education is subject to the accuracy of what was reported to them from individual districts. Any inconsistencies at the district level could affect the results.
2. The results only represent the 286 public school districts in Kansas during the 2023-2024 school year. Findings may not apply to private schools.
3. This study examined three selected approaches to special education funding distribution: full statutory funding, flat grant funding, and a weighted student funding.

Other potential funding mechanisms exist that were not explored, so the study does not capture all possible options.

4. School funding formulas are determined by individual states. As a result, the findings are specific to Kansas, and generalizations about the impact of these distribution models for special education funding may be limited for other states.

5. The study uses data from a specific timeframe. Changes in legislation or funding after this period are not reflected in the results, which could limit the ability to apply the findings to other timeframes.

6. The analysis of alternative funding scenarios depends on assumptions regarding special education expenditures, staffing, and student needs. These assumptions may not fully capture all the complexities of actual school district operations.

7. Although this study used the statutory requirement of 92% of excess costs as the basis for comparing funding models, it did not examine whether that amount is sufficient to meet the educational needs of students with disabilities. The focus was on how state special education funding would be distributed among districts under the three models, not on deciding the overall level of funding needed to provide adequate special education services.

8. While interviews were used to provide additional understanding of the study, the perspectives collected may not represent the full range of experiences across all districts, particularly districts with unique challenges.

9. Changes in state or federal legislation regarding special education funding could alter the relevance or ability to apply the findings of this study.

By acknowledging these limitations, this study allows the reader to better interpret the results and highlights areas where further research may be needed to fully understand the impact of special education funding in Kansas.

Definition of Terms

Adequacy: The idea that the state should provide enough financial support to make sure that every student has the opportunity to achieve the desired educational standards and outcomes (Kansas Office of Revisor of Statutes, 2014).

Assessed Valuation: This is the total value of homes, businesses, and other property in a school district that can be taxed. The higher the value, the more money the district can raise from local property taxes to help fund schools (Kansas Legislative Research Department, 2023).

Base Aid for Student Excellence (BASE): The basic per student amount of funding as outlined in Kansas statute. Starting in fiscal year 2024, the BASE was mandated to increase by the three-year average of the Consumer Price Index (CPI) in the Midwest (Kansas Legislative Research Department, 2023).

Block Grant Funding: Adopted by the Kansas Legislature in fiscal year 2016 as a temporary method of funding public schools while a new school funding formula was being developed. It replaced the 1991 School District Finance and Quality Performance Act (Kansas Legislative Research Department, 2020).

Capital Outlay: Funds allocated to districts for facility construction, maintenance, and major equipment purchases (Kansas State Department of Education, 2021b).

Categorical Funding: Funds provided for specific programs or purposes, such as bilingual education, at-risk students, and career and technical education (Kansas State Department of Education, 2024).

CLASS: The Classroom Learning Assuring Student Success Act of 2015, often called block grant funding. This provided the school finance system for Kansas districts during fiscal years 2016 and 2017 (Kansas Legislative Research Department, 2020).

Cooperative: A formal agreement between two or more Kansas school districts to jointly provide special education services. One district is identified as the sponsor, and a separate fund is established to which participating districts contribute to cover costs (Kansas Office of Revisor of Statutes, 2025a).

Equalization: A funding mechanism designed to provide similar tax burdens across school districts by addressing discrepancies in assessed property values (Kansas Legislative Research Department, 2023).

Equity: The concept of ensuring that all individuals have comparable opportunities by providing additional support as needed to address barriers or challenges (Kansas Office of Revisor of Statutes, 2014).

Flat Grant: A form of state aid in which a fixed dollar amount is allocated for each student. Finding does not take into account the student's individual needs, level of services, or the actual costs incurred (Odden & Picus, 2013).

General Fund: This fund serves as the primary source for a school district's operational expenses related to running the district. Each district in Kansas is required to levy a 20-mill property tax,

and the state general fund covers the gap between the amount a district can raise locally and the maximum amount it is legally allowed to spend (Kansas State Department of Education, 2021b).

Individual Education Plan (IEP): A written plan developed for a student who qualifies for special education services under the Individuals with Disabilities Education Act (IDEA). It outlines the student's specific learning needs, goals, and the support and services the school will provide to help them succeed. The IEP is created by a team that includes educators, administrators, and the student's family (Hulett, 2009).

Interlocal: A cooperative arrangement between multiple school districts to jointly provide services or programs. There is not a sponsoring district. Expenses are shared proportionately to the services provided (Kansas Office of Revisor of Statutes, 2025b).

Local Option Budget (LOB): Additional funds a district may raise through local taxes and use for operating expenses. This is also commonly referred to as the supplemental general fund (Kansas State Department of Education, 2021b).

Local Effort: The portion of funding a district contributes from other funds to support special education expenditures (Kansas State Department of Education, 2021c).

Mill: One mill is 1 cent of property tax levied against $1,000 of assessed valuation (Kansas Legislative Research Department, 2023).

Paraprofessional: A staff member who provides support to a licensed teacher and assigned students but is not a licensed teacher (Hulett, 2009).

School District Finance and Quality Performance Accreditation (SDFQPA): The Kansas school funding formula from 1992 to the present (Kansas Legislative Research Department, 2020).

Special Education Funding: State and local funds designated to support programs and services for students with disabilities. These expenditures are tracked through a specific fund in each district (Kansas State Department of Education, 2021b).

Supplemental General Fund: These are additional funds a district may raise locally to support programs beyond the state's base funding. This is also commonly known as the Local Option Budget (LOB) (Kansas State Department of Education, 2021b).

State Foundation Aid: The primary funding provided by the state to school districts to support general education programs. It is calculated on student enrollment and specific student and district characteristics or weightings (Kansas Legislative Research Department, 2023).

State Aid Formula: The method the state uses to determine how much funding each school district receives. It takes into account factors such as student enrollment, assessed valuation of the district, and specific student needs. The formula is designed to provide districts with fewer local resources with enough money to provide an adequate education (Kansas Legislative Research Department, 2023).

Weighting Factor: An adjustment in the school funding formula that gives districts additional funding for characteristics, such as serving more students in poverty, students who are learning English, or students in career and technical education courses. These weightings recognize that some students require more resources to educate (Kansas Legislative Research Department, 2023).

Summary

Special education funding is an ongoing challenge and concern in public schools across the nation as well as in Kansas (Baker et al., 2021; Verstegen, 2016). The method of distributing funds to Kansas schools has remained unchanged for many years. As needs change and costs rise, there is a need for ongoing research on alternative funding models in Kansas. The purpose of this mixed methods study was to explore three alternative distribution models for distributing state aid to public schools across Kansas.

Chapter 2 - Literature Review

This study is focused on the structure and implications of special education funding for public school districts in Kansas. The purpose of this literature review is to analyze the historical development, legal foundations, and legislative decisions that have shaped both general and special education funding, with an emphasis on Kansas. This chapter begins with a broad overview of the history of public education and the development of special education services, followed by a review of the federal legal struggles that established the rights of students with disabilities through the Individuals with Disabilities Education Act (IDEA) (Goldstein, 2015; U.S. Department of Education, 2017).

Building on the development of special education at a national level, this chapter explores the legal and financial challenges specific to Kansas, including key court cases and legislative actions that have influenced school funding structures and the allocation of resources for special education (Kansas Legislative Research Department, 2020). In addition, the organization of special education structures within Kansas are reviewed, including the delivery of services through stand-alone districts, cooperatives, and interlocal agreements (Kansas Office of Revisor of Statutes, 2025a; Kansas Office of Revisor of Statutes, 2025b). This chapter also includes an overview of the disability categories used to determine eligibility for services, since these classifications play an important role in identifying student services needed and the allocation of resources (Hulett, 2009).

Finally, this chapter examines various funding models that are used across the United States to support special education, with a focus on a few that are more commonly used by other states (Education Commission of the States, 2021; Westbrook et al., 2023). By integrating the

historical context, legal struggles, and financial perspectives, this review establishes a foundation for understanding the complex nature of special education funding and its implications for students and school districts in Kansas.

Brief History of Public Education

Goldstein (2015) noted that in the early 1800's, schools were typically organized by town councils, local churches, urban charitable societies, and even groups of neighbors. The focus was on establishing schools, and few actual public schools existed. Schools were often funded through private sources or religious organizations (Baker, 2018). The majority of students attended a one-room schoolhouse where a single teacher instructed students of multiple ages and grade levels in one classroom (Reese, 2011). Students attended school for six weeks in the summer and six weeks in the winter for a total of twelve weeks per year (Goldstein, 2015). A common assignment at that time was to memorize and recite passages from the Bible, as most schools did not have textbooks available. Students from poor families often did not have access to an education (DeBacker, 2002). The level of education available to students was determined by social class and varied substantially.

Teachers were often frustrated by the short school year and the lack of funding for classroom supplies (Goldstein, 2015). Horace Mann, a Massachusetts attorney, was highly interested in school reform (Reese, 2011). In 1837, Mann advocated for a state board of education to oversee public schools and require all students to enroll in a local school. This became known as the Common Schools Movement and was an attempt to fund schools in every community with public dollars. Mann asked legislators to provide $2 million dollars for education (Goldstein, 2015). They committed $1 million dollars to the Massachusetts state board of education to appropriate. The Common Schools Movement marked the start of organized

public education in the United States. Mann became the Massachusetts secretary of education, the first position like this established in the United States. Schools were established in many towns. By 1929, the United States had hundreds of thousands of elementary and secondary schools, including over 238,000 public elementary schools and more than 149,000 secondary schools (U.S. Department of Commerce, 1929). Schools were locally controlled, and the state did not begin to regulate schools until the late 1900s (Goldstein, 2015).

Ellwood P. Cubberley introduced the concept of a systematic and consistent mechanism for funding public schools during the early 20th century (Cubberley, 1906). He believed that all children were equally important and should be provided with the same educational opportunities, regardless of social class (Wood et al., 2012). Cubberley also wanted to balance the efforts of local taxpayers across each state. He felt that states should be required to help fund more equitable opportunities for students. Cubberley's idea was highly controversial at the time, as it was the first time the concept of state aid was introduced (Cubberly, 1920).

In 1922, Harlan Updegraff expanded on the state aid concepts introduced by Cubberley (Wood et al., 2012). Updegraff concluded that all children were entitled to equal educational opportunities and created a plan to fund schools through a combined effort between the state and local communities. The concept he proposed became known as "power equalization" (Updegraff, 1922). His plan was based on a state funding model tied to local tax effort, meaning that districts with lower local tax would receive more in state aid. At the time, Updegraff's concept was highly criticized, but is found in funding formulas across the United States today (Westbrook et al., 2023).

History of Special Education in the United States

The beginning of special education developed from the work of physicians, not educators. Several European physicians spent time observing and studying children with problem behaviors and gross abnormalities (Hulett, 2009). The first recorded effort to educate a child with severe disabilities took place in the early nineteenth century by a French physician, Jean-Marc-Gaspard Itard. Dr. Itard used consistent support, behavior management, and education to significantly improve the behavior of a child with a disability. Edouard Segui followed in Itard's footsteps and went on to develop educational methods for children with intellectual disabilities (Talbot, 1964). At the time, the work of these physicians was not the norm but laid the foundation for many current special education practices, such as individualized instruction, a sequenced series of educational tasks, a meticulous arrangement of the child's environment, reinforcement of desirable behavior, focus on functional skills, and a belief that every child should be educated. This work represents many of the components present today in an Individualized Education Program (IEP) (Center for Education & Employment Law, 2020).

In the United States, special education can be traced back to 1817, when the American School for the Deaf was opened (Winzer, 1993). This was notable as it was the first school for disabled children and laid the foundation for progress in the future. Since most families lived on farms, these schools served large geographic areas and often operated as boarding schools (Hallahan et al., 2018). More schools for disabled children appeared across the United States over the next several decades.

The philosophy around the turn of the century was to exclude students with disabilities from the public school setting (Martinez & Snider, 2001). Compulsory education laws often excluded disabled students, and special needs students were also more likely to be expelled from

school (Winzer, 1993). In 1893, the Massachusetts Supreme Court upheld the expulsion of a student based on poor academic ability (Watson v. City of Cambridge, 1893). In *Beattie v. Board of Education Wisconsin*, the court ruled in favor of the school and allowed a student to be expelled on the basis of his disabilities being a distraction to the rest of the class (Bozkus, 2014).

Parents of disabled students began speaking up and advocating for their children during the 1930s through the 1950s (Winzer, 1993). In 1933, the Cuyahoga Council for Retarded Citizens was formed. This group of five mothers of children with disabilities was the first organized group to protest the exclusion of their children from public schools. As a result, a special class was created for these children (Hallahan et al., 2018). By 1950, 88 parent advocacy groups had formed across the United States (Winzer, 1993).

According to the U.S. Department of Education (2017), approximately 20% of children with disabilities were educated by public schools in 1970. Many students were excluded by state laws, including those who were deaf, blind, emotionally disturbed, or had an intellectual impairment. Students who did attend public schools were frequently placed in separate classrooms from their peers and did not have their specific learning needs met (U.S. Department of Education, 2017). When legislation was passed in 1975 requiring equal access to education for students with disabilities, the United States started to make noticeable gains in providing programs and services for special education students (Martinz & Snider, 2001). By the 1976-1977 school year, approximately 3.6 million students with disabilities between the ages of 3 and 21 were receiving services in public schools, and by the 1980-1981 school year, the number of students with disabilities being served had increased to approximately 4 million (Hallahan et al., 2018). The 1986 amendments to the Individuals with Disabilities Education Act (IDEA) required that early intervention services be provided from birth, rather than beginning at age three as had

previously been required (Hallahan et al., 2018). According to the U.S. Department of Education, National Center for Education Statistics (2023), over 4.1 million students with disabilities were served during the 1990–1991 school year, and more than 630,000 special education teachers were employed during the 1992–1993 school year to meet student needs in public schools across the United States.

Over the next few decades, the number of students with disabilities and the number of special education staff continued to grow (Martinez & Snider, 2001). According to the U.S. Department of Education, National Center for Education Statistics (2023), nearly 7 million students with disabilities were served during the 2003-20024 school year. By the 2017-2018 school year, 72.7% of special education students received a high school diploma and more than 940,000 special education staff were employed across the nation. By the 2020-2021 school year, schools provided over 7.5 million students with special education and related services and over 66% of students with disabilities were in general education classrooms 80% or more of the school day. Additionally, over 363,000 infants and toddlers with disabilities were receiving services for early intervention in 2020-2021 (U.S. Department of Education, 2023). Today, special education has progressed significantly from the exclusion of students with disabilities. The unique needs of special education students have become a high priority in the public educational system.

History of Special Education in Kansas

The earliest known free school in Kansas was founded in Council Grove in 1851, serving primarily white children whose parents worked as government officials or traders (Martinez & Snider, 2001). As the state developed, simple log schoolhouses began appearing more frequently across the frontier by the 1870s, offering basic education to growing rural communities. In 1874,

Kansas implemented a mandatory school attendance law requiring children between the ages of eight and fourteen to attend school (Gagliardi, 1932). However, this legislation specifically excluded children with physical or mental disabilities, reflecting the limited educational access available to those populations at the time.

In the early years of Kansas' efforts to support individuals with disabilities, several state institutions were established, reflecting the evolving attitudes and policies of the time. The first of these was the Winfield State Hospital, which initially opened in 1881 on the University of Kansas campus before relocating to Winfield in 1887 (Disability Rights Center of Kansas, 2010). Upon its relocation, it was renamed "The Kansas State Asylum for Idiotic and Imbecile Youth" and began with just 31 students. This marked the state's first official institution dedicated to serving individuals with intellectual disabilities (Disability Rights Center of Kansas, 2010).

By 1903, Kansas expanded its institutional system with the opening of Parsons State Hospital, originally established to serve individuals with epilepsy (Disability Rights Center of Kansas, 2010). That same year, a law was passed prohibiting individuals labeled as "feeble-minded" from marrying, reflecting the wider eugenics movement that influenced state policy for decades (Kevles, 1985). In 1913, Kansas passed its first sterilization law, although involuntary sterilizations had already occurred at Winfield prior to this legislation. The state continued this practice into the 1950s, ultimately sterilizing almost 2,900 individuals, including 779 classified as "feeble-minded" (Disability Rights Center of Kansas, 2010).

The Norton State Hospital was established in 1913 as a sanatorium for patients with tuberculosis, further expanding the state's institutional framework (Disability Rights Center of Kansas, 2010). That same year, Kansas implemented additional restrictions on marriage and reproduction for individuals with intellectual or psychiatric disabilities as part of the state's

eugenics policies (Eugenics Archive, n.d). The consequence of marrying someone deemed to be feeble-minded could be a fine of up to one thousand dollars or a sentence of three years in prison.

Despite the dominance of institutional models, community-based support also began to emerge. In 1930, Wichita teacher Hattie Starkey opened her home to educate children with physical and developmental disabilities, eventually teaching up to 40 students (Disability Rights Center of Kansas, 2010). In 1934, Dr. Martin F. Palmer founded the Institute of Logopedics at Wichita State University, currently known as Heartspring (Kansas Commission on Disability Concerns, n.d.). The institute later evolved into a residential school serving children and adults with communication and developmental disabilities.

Notable developments continued through the mid-20th century. In 1949, Kansas established a Special Education Division within its Department of Education (Kester & Kester, 1985). This was followed in 1951 by the state's first appropriation to reimburse school districts for special education programs. In 1953, a group of parents formed what is now AbilityPoint, formerly The ARC of Sedgwick County, to advocate for individuals with intellectual and developmental disabilities (Disability Rights Center of Kansas, 2010). Parsons State Hospital was renamed in 1957 and began offering programs specifically for those with intellectual disabilities (Kansas Commission on Disability Concerns, n.d.).

In 1960, the Kansas Neurological Institute opened following a legislative directive to provide comprehensive evaluation, treatment, and training for children with intellectual disabilities, as well as to support research and workforce development in the field (Disability Rights Center of Kansas, 2010). These changes reflected a gradual shift in public policy from

segregation in institutions to more community-focused and educational approaches to disability services.

It was not until 1969 that schools in Kansas were mandated to provide special education services to students with mental disabilities (Martinez & Snider, 2001). By 1974, only about half of the students in Kansas that required special education were receiving services. Kansas legislators passed the Special Education for Exceptional Children Act during 1974 to help with compliance (Kansas State Legislature, 2022). By July of 1979, all school districts were required to provide services for all students with disabilities within their district boundaries.

In general, Kansas has followed national trends in the education of students with disabilities. At the federal level, the Individuals with Disabilities Education Act (IDEA) guarantees access to special education services for students whose disabilities significantly hinder their ability to benefit from general education (U.S. Department of Education, 2017). The Special Education for Exceptional Children Act (SEECA) is similar to IDEA but includes some additional requirements for school districts in Kansas (Kansas State Legislature, 2022). These additions include the requirement to serve gifted students, ensure that classroom interventions are fully explored before referring a student for special education evaluation, and provide special education services to eligible students who attend private schools but live within the public school district's boundaries (Kansas Legislative Research Department, 2025d).

In 1981, Kansas enacted legislation mandating that all general education students be tested in reading and math to ensure they meet basic academic expectations (Rury et al., 2022). As the decade progressed, both the Kansas State Board of Education and the Legislature grew increasingly concerned that not all students were graduating with the essential skills they needed. In response, the state introduced updated academic standards and assessments in the late 1990s

(Martinez & Snider, 2001). For the first time, these assessments included adapted versions for students with disabilities, signaling a shift toward holding all students to rigorous academic expectations.

Federal Legal Struggles in Special Education

The Fourteenth Amendment to the United States Constitution provides critical protections for all citizens, ensuring equal treatment under the law. It states:

> No State shall make or enforce any law which shall bridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws (U.S. Const. amend. XIV, § 1).

This amendment has been the foundation for numerous landmark Supreme Court decisions addressing civil rights, due process, and equal protection (Center for Education & Employment Law, 2020). The Fourteenth Amendment has noticeably impacted special education rights and laws. Although education is never specifically mentioned in the United States Constitution, the Fourteenth Amendment, together with the Tenth Amendment, provides the basis for federal involvement in American education and the protection of students with disabilities (Wright & Wright, 2022). Article 1, Section 8 states "The Congress shall have Power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States" (U.S. Const. art. I, § 8). While the term "general welfare" is broad, it allows the federal government to pass legislation such as the No Child Left Behind Act (NCLB), the Individuals with Disabilities Education Act, and Section 504 of the Rehabilitation Act of 1973 (Hulett, 2009). The two federal statutes that have had the most impact on special education law are IDEA and Section 504.

The Fourteenth Amendment to the United States Constitution protects the rights of U.S. citizens that are outlined in the Bill of Rights (U.S. Const. amend. XIV, § 1). Equal treatment is one of the primary rights and provides that everyone should have equal access to an education provided by the government. In 1896, the U.S. Supreme Court interpreted this to allow separate but equal in the school setting (Spring, 2020). On May 17, 1954, the U.S. Supreme Court ruled that it was unconstitutional for educational institutions to segregate students by race (*Brown v. Board of Education*, 1954). This landmark decision in Topeka, Kansas established the principle of equal access to education under the law. This legal ruling provided a springboard for integration in education and would significantly impact special education down the road (Spring, 2020). By 1958, the National Defense Education Act allocated funds to train teachers to work with mentally handicapped students (U.S. Department of Education, 2023a).

Congress passed the Civil Rights Act (1964), which required schools to desegregate. Title VI of the Civil Rights Act mandated the withholding of federal funds for schools that continued to practice discrimination (Civil Rights Act, 1964). As a result, Title VI established federal control of public schools by allowing funding to be impacted by a school's failure to comply with laws and policies.

On April 9, 1965, President Lyndon B. Johnson signed into law the Elementary and Secondary Education Act, known as ESEA (U.S. Department of Education, 2023a). This act was one of the initiatives of Johnson's legislation referred to as the War on Poverty, aimed at improving living conditions for those who were living in poverty (Bailey & Duquette, 2014). ESEA required equal access to education for all students (Office of Elementary and Secondary Education, 2020). ESEA also required federal funding for the education of students living in

poverty. In addition, ESEA designated a portion of federal school funding to states for the provision of special education services.

The *Pennsylvania Association for Retarded Children (PARC) v. Commonwealth of Pennsylvania* was a landmark case aimed at helping citizens with disabilities (Spring, 2020). On October 8, 1971, the U.S. District Court ruled in favor of students with intellectual and learning disabilities in state-run institutions (U.S. Department of Education, 2023a). This court case focused on the legal right to an education for children with disabilities and required students with disabilities to be placed in a public-school setting. Further, schools were required to meet a student's individual education needs, based on an extensive evaluation (Spring, 2020).

The December 17, 1971, court ruling in the *Mills v. Board of Education of the District of Columbia* case was a critical moment in the fight for educational rights for students with disabilities (Spring, 2020). The court ruled that public schools could not deny access to an education based on disability or financial constraints and required the district to provide appropriate services, due process, and regular progress reviews. The ruling made it clear that all children, regardless of ability, are entitled to receive equitable access to educational services and that students with disabilities deserve the same consideration as their peers when it comes to funding and support. Landmark cases such as *Pennsylvania Association for Retarded Children v. Pennsylvania* and *Mills v. Board of Education of the District of Columbia* both in 1972 laid the legal groundwork for federal protections and contributed to the Education for All Handicapped Children Act of 1975, later renamed the Individuals with Disabilities Education Act (IDEA) (Spring, 2020). IDEA continues to uphold the right of students with disabilities to receive special education and related services tailored to their individual needs (Individuals with Disabilities Education Act, 2004).

Despite the progress established through early court rulings, substantial gaps in educational access remained, leading Congress in 1972 to examine how many children with disabilities were still underserved (U.S. Department of Education, 2023a). According to testimony in the U.S. Congress (1975), approximately eight million children in the United States required special education services. Of those students, 3.9 million had their educational needs met, 2.5 million were receiving substandard education, and 1.75 million were not attending school at all (U.S. Congress, 1975).

The data collected by Congress not only exposed widespread educational inequities but also prompted the development of federal policy aimed at guaranteeing access and accountability. On November 29, 1975, the Education for All Handicapped Children Act, or Public Law 94-142, was signed by President Gerald Ford (U.S. Department of Education, 2023a). This landmark legislation required states receiving federal funding to provide equal educational opportunities for children with disabilities (Education for All Handicapped Children Act, 1975). Central to this law was the mandate that all eligible students be provided with a Free Appropriate Public Education (FAPE), including specialized instruction and the services needed to meet individual student needs (Education for All Handicapped Children Act, 1975). This legislation marked the beginning of significant systemic changes in both access to education and the funding of special education programs (Spring, 2020).

Building on the foundation of the Education for All Handicapped Children Act, later amendments and related laws further expanded educational access, services, and family involvement. On August 6, 1986, the Handicapped Children's Protection Act (1986) was signed into law by President Ronald Reagan. This law gave parents more say in the development of their child's Individual Education Plan, or IEP (Handicapped Children's Protection Act, 1986).

Additional changes were introduced in 1990 with Public Law 101-476, which reauthorized and renamed the law as the Individuals with Disabilities Education Act (U.S. Congress, 1990). This amendment expanded eligibility by adding traumatic brain injury and autism as two new recognized disability categories (Education of the Handicapped Act Amendments of 1990, 1990). An additional change in this law was the requirement to include an individual transition plan (ITP) to help students transition after high school graduation (U.S. Congress, 1990). The ITP was required to be a part of a student's IEP.

On December 3, 2004, congress amended IDEA to include early intervention, greater accountability, and improved educational outcomes (U.S. Department of Education, 2023a). The amendments also required school districts to move up to 15% of their special education funds toward general education if a disproportionate number of students from minority groups were placed in special education for reasons other than a disability.

Millions of students across the United States have been impacted by the legislative milestones that resulted in the Individuals with Disabilities Education Act, which continues to shape the delivery of special education services today (Hulett, 2009). However, while federal mandates like IDEA established the right to an education for students with disabilities, ensuring equitable funding to meet those mandates has remained a continual challenge, especially at the state level (Education for All Handicapped Children Act, 1975; Kansas Legislative Division of Post Audit, 2023). In Kansas, this challenge has led to ongoing legal battles over school finance, as districts have struggled to secure adequate and equitable resources to serve all students, including those with special needs (Kansas Legislative Research Department, 2020).

Kansas Legal Struggles in School Funding

The foundation of public education governance is rooted in the Tenth Amendment to the United States Constitution, which states "The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people" (U.S. Const. amend. X). Education has historically been considered a state responsibility, since the Constitution does not specifically identify education as a federal responsibility (Spring, 2020). This framework allows individual states, including Kansas, to develop and implement their own systems for funding and overseeing public schools.

Within this state-controlled framework, Kansas initially relied on local funding to support public education. In 1937, the Kansas Legislature first provided funding for public elementary schools through K.S.A 72-5009. At that time, property taxes generated 95% of the state aid dollars used for public education, which highlights the limited level of direct state support being provided (Vincent, 2017). There was no state aid for secondary schools during this time period, which created an inequitable funding structure across grade levels in Kansas (Martinez & Snider, 2001).

Recognizing the need for a more equitable funding system, Kansas lawmakers gradually expanded state support for public education. In 1955, state funding was established for secondary schools through K.S.A. 72-5702 (K.S.A. § 72-5702, 1955). This shift marked a notable step towards a more uniform funding model. Additional progress followed with the passage of K.S.A. 72-6403 in 1959, which introduced emergency aid for public schools (K.S.A. § 72-6403, 1959). This legislation also included a third funding stream that provided a flat amount of $6 per student in first grade through twelfth grade. Together, elementary aid, secondary aid, and emergency aid formed the foundation of Kansas funding for public schools until 1965 (Vincent, 2017).

These incremental funding changes set the stage for a more systematic approach to school funding, culminating in the passage of the School Foundation Act in 1965 (Kansas Legislative Research Department, 2016b). The School Foundation Act provided the first school finance formula in Kansas. The intention of this Act was to provide equal educational opportunities to all students in Kansas by supplementing local revenue sources with state aid. The new funding method consolidated school funding into one formula, commonly referred to as general state aid. This new formula included funding for transportation and increased the state's portion of funding to 35% (Vincent, 2017). Under the school foundation funding program, general state aid was based on an economic index determined by two primary factors: local property valuations and the income of the local residents (Jordan, 2012).

Caldwell v. State of Kansas 1972

Local property values and income levels vary widely across Kansas, creating substantial disparities in school districts' ability to provide equal educational opportunities (Westbrook et al., 2023). These inequities sparked growing concerns about the fairness of the state's school funding system. In 1972, dissatisfaction with the School Foundation Program led to legal action when the case *Caldwell v. State of Kansas* was filed, challenging the constitutionality of the funding formula (Jordan, 2012). The plaintiffs claimed that the system violated the Equal Protection Clause of the Fourteenth Amendment by relying heavily on local wealth, thus creating a disadvantage to students that lived in lower-income areas. The Johnson County District Court ultimately ruled that the School Foundation Program was unconstitutional. In response, the Kansas Legislature enacted the School District Equalization Act (SDEA) in 1973 to address these funding disparities (School District Equalization Act, 1973). The SDEA intended to reduce inequities by providing a consistent per-pupil amount based on five different district enrollment

categories, which offered more state support to districts with limited capacity to generate resources at the local level (Kansas Office of Revisor of Statutes, 2024).

Knowles v. State Board of Education 1976

Following the *Caldwell* decision and the enactment of the School District Equalization Act (SDEA) in 1973, Kansas took steps toward addressing disparities in school funding. However, concerns continued about whether the revised formula was effectively leveling the playing field for all students (Martinez & Snider, 2001). In 1976, those concerns resulted in *Knowles v. State Board of Education* (1976), where the district court ruled that the SDEA was unconstitutional. The Kansas Legislature responded by amending the law in an attempt to address the court's concerns. When the case was transferred to Shawnee County, the Kansas Supreme Court ultimately upheld the revised version of the SDEA (*Knowles v. State Board of Education*, 1976). Despite this legal victory, the act's structural weaknesses remained. Some of the very mechanisms intended to equalize funding, such as fixed per-pupil allocations and enrollment categories, proved inadequate in addressing the full range of disparities among districts. As a result, the SDEA failed to achieve long-term equity in school funding, setting the stage for the next major legal challenge with *Mock v. State of Kansas*. This case would once again place school finance at the center of constitutional debates in the state.

Mock v. State of Kansas 1991

In 1991, several lawsuits challenging the fairness of the School District Equalization Act (SDEA) were consolidated into the single case *Mock v. State of Kansas* (1991). The plaintiffs argued that the existing funding system continued to violate Article 6 of the Kansas Constitution, which requires the Legislature to provide both equal educational opportunities and an adequate education for all students. The District Court agreed, and Judge Terry Bullock appointed a

committee to develop a funding formula that would meet constitutional requirements (*Mock v. State of Kansas*, 1991). This legal and public pressure led to the enactment of the School District Finance and Quality Performance Act (SDFQPA) for the 1993 fiscal year (Baker, 1999). This was the first major overhaul of Kansas' school funding formula in nearly two decades, signaling a critical shift in how the state approached educational equity. One of the main goals of SDFQPA was to reduce dependence on local property wealth by transferring much of the funding responsibility to the state (Kansas Legislative Research Department, 2016a). To help achieve this, a uniform statewide mill levy of 32 mills was established for the 1993 fiscal year to equalize the tax burden across communities. The passage of SDFQPA ultimately led to the dismissal of *Mock v. Kansas*, as the court found the new formula met the constitutional requirements, at least for the time being.

U.S.D. 229 v. State of Kansas 1994

In 1994, *U.S.D 229 v. State of Kansas* was the first school finance case to go to the Kansas Supreme Court (*Unified School District No. 229 v. State*, 1994). The plaintiffs were from the Blue Valley School District and claimed SDFQPA violated Article 6, Sections 5 and 6 of the Kansas Constitution. They argued that Section 5 guaranteed local control and that the state had violated this. Section 6 states, "the legislature shall make suitable provision for finance of the educational interests of the state" and the state could not set the mill levy (Kansas Office of the Revisor of Statutes, 2016). The first challenge to SDFQPA came from wealthy school districts with high assessed property valuations. The Kansas Supreme Court held that schools met the quality performance accreditation standards of K.S.A. 72-6439 and SDFQPA was upheld (Jordan, 2012).

Over the following decade, the School District Finance and Quality Performance Act (SDFQPA) underwent numerous revisions by the Kansas Legislature as the state continued refining its approach to school funding (Kansas Office of Revisor of Statutes, 2016). The formula established under SDFQPA allocated a base amount of funding per student, with additional funding or weightings for characteristics such as at-risk status or declining enrollment (Kansas Legislative Research Department, 2020). To supplement state funding, districts were also permitted to adopt a Local Option Budget (LOB), also referred to as the supplemental general fund, allowing them to raise additional revenue locally (Martinez & Snider, 2001). From fiscal year 1993 through fiscal year 2015, SDFQPA remained Kansas' primary funding mechanism for public education, though it was frequently modified through annual legislative updates to address shifting economic conditions and policy priorities (Kansas Legislative Research Department, 2020).

Montoy v. State of Kansas

As revisions to the SDFQPA failed to fully resolve disparities in school funding, these concerns led to the landmark case of *Montoy v. State of Kansas*. In *Montoy v. State of Kansas*, plaintiffs claimed that SDFQPA was biased toward smaller, mostly white school districts and therefore did not provide equal educational opportunities to disabled and minority students (Kansas Legislative Research Department, 2018). The adequacy of school funding for districts serving high numbers of minority students was the focus of *Montoy v. State of Kansas.* Baker and Duncombe (2004) encouraged states to conduct cost-study analyses when creating a school funding formula. They observed that previous adjustments to funding formulas, "appear to be more based on political considerations than evidence" (Baker & Duncombe, 2004, p 198). As part of the *Montoy v. State of Kansas* case, a cost study was conducted by the firm Augenblick &

Myers, commonly known as the A&M study (Kansas Legislative Research Department, 2006). Collaborating with the Legislative Educational Planning Committee, the goal of the study was to define what constitutes a suitable education under the Kansas Constitution and to establish performance measures that could be used to assess whether existing school funding levels were adequate to meet that standard.

Following the initial arguments and research presented in *Montoy v. State of Kansas*, the court began giving directives to address the constitutionality of the state's school funding system. On December 2, 2003, the court recognized that environmental and legislative changes had impacted SDFQPA but concluded that it failed to provide a suitable education for Kansas students (Kansas Office of Revisor of Statutes, 2016). The court held SDFQPA unconstitutional until July 1, 2004, to provide legislators with the opportunity to correct the funding formula. When no changes had been made to the formula by May 2004, the court determined the state had failed to meet constitutional requirements with funding schools.

As the state struggled to meet the court's directives, following rulings in the Montoy case further defined deficiencies in the school funding formula and increased pressure on the legislature to find a solution. In *Montoy II*, the Kansas Supreme Court again ruled that the state had failed to provide appropriate funding for a suitable education (Kansas Office of Revisor of Statutes, 2016). The formula failed to adequately provide funding for districts with high numbers of minority, special education, and at-risk students. The Kansas Supreme Court gave the legislature a deadline of April 12, 2005, to make sure the school finance formula was constitutional. House Bill No. 2247 and Senate Bill No. 43 evolved through the work of the legislature. These two bills adjusted the base state aid per pupil, some of the weightings, and the

caps for the local option budgets and capital outlay mill levies (Kansas Office of Revisor of Statutes, 2016).

Building on the rulings in *Montoy II*, following court decisions further clarified the constitutional shortcomings of the school finance system and increased legislative pressure to be compliant. In *Montoy III*, the Kansas Supreme Court again determined that the changes made to the funding formula did not meet the constitutional requirement of providing an adequate education (Kansas Office of Revisor of Statutes, 2016). The court also reported that wealth discrepancies among districts could actually increase because of property tax changes that had been made to the formula. In response to the court's ruling, the legislature worked to bring the school funding formula into compliance. Senate Bill No. 3 was passed and added $147 million dollars to Kansas schools for the 2005-2006 school year (Kansas Office of Revisor of Statutes, 2016). The Kansas Supreme Court determined the legislature had complied with the previous ruling but retained jurisdiction of the case to monitor future action on the finance formula.

In response to the court's oversight, the Kansas Legislature enacted additional reforms to address both the adequacy and equity concerns in the school funding system. Senate Bill No. 549 passed in 2006 and added an additional $466 million to K-12 education (Kansas Office of Revisor of Statutes, 2016). Senate Bill No. 549 included a funding plan to increase the Base State Aid Per Pupil (BSAPP) over a three -year period (Kansas Senate Bill No. 549, 2006). Senate Bill No. 549 also introduced new weightings for high-density, at-risk, and non-proficient students, as well as adjusting other weightings already in the funding formula. The cap on the local option budget and the equalization formula was adjusted to address the wealth differences across the state (Kansas Legislative Research Department, 2020). Even with the increased

funding for public education, the amount districts received still fell short of the recommended amount in the Augenblick & Myers Study (Kansas Office of Revisor of Statutes, 2016).

Following the implementation of these reforms, the Kansas Supreme Court again evaluated whether the school funding formula had met the constitutional requirements established in the earlier *Montoy* rulings. In *Montoy IV* (2006), the Kansas Supreme Court reviewed legislative changes made under Senate Bill No. 549 and concluded that these revisions had substantially altered the state's school funding formula (Kansas Office of Revisor of Statutes, 2016). As a result, the court evaluated whether the new formula complied with the constitutional requirements outlined in *Montoy III*. The court ultimately determined that the legislature had met its obligations, leading to the dismissal of the case. In the years that followed, the Legislature continued to adjust the school finance formula. Senate Bill No. 531, passed in 2008, increased the Base State Aid Per Pupil (BSAPP) from $4,433 to $4,492 (Kansas Office of Revisor of Statutes, 2008). In 2009, Senate Bill No. 84 introduced an alternative method for calculating the Local Option Budget mill levy, giving districts the ability to generate additional local funds. That same year, Senate Bill No. 111 was passed to remove certain statutory limitations on the use of district cash reserves (Kansas Office of Revisor of Statutes, 2016). This change provided school districts with greater financial flexibility, allowing them to allocate funds more freely for operational or instructional needs without being restricted to specific budget categories. These adjustments reflected the Legislature's effort to respond to both legal expectations and the evolving needs of Kansas school districts.

However, the economic downturn of the late 2000s presented new challenges for school funding in Kansas. As the nation faced a recession, Kansas saw reduced revenues. In response, the legislature reduced state aid to the schools through decreases to the amount of Base State Aid

Per Pupil and reductions for both capital outlay and LOB state aid (Kansas State Department of Education, n.d.). In January 2010, plaintiffs filed a motion with the Kansas Supreme Court requesting that *Montoy* be reopened to determine if the state was in compliance with the court's previous orders after the reductions to the BSAPP (Kansas Legislative Research Department, 2015). The court denied the motion, ultimately setting the stage for the next chapter in Kansas's legal struggle over school finance.

Gannon v. State of Kansas 2010

Amid these budget cuts, a new lawsuit emerged, raising new questions about the state's constitutional obligation to provide adequate and equitable school funding. The *Gannon v. State* litigation began in November 2010 when plaintiffs argued that Kansas had failed to meet its constitutional obligation under Article 6, Section 6(b) of the Kansas Constitution to adequately fund public K–12 education (Kansas Legislative Research Department, 2015). This section of the Kansas Constitution directs the Legislature to ensure the financial support necessary to serve the state's educational interests. Plaintiffs also claimed that the state's failure to make the capital outlay state aid payments created an inequitable and unconstitutional distribution of funds. A district court panel was appointed to the case. The panel determined that the withholding of capital outlay state aid payments did create discrepancies in wealth among districts and as a result, was unconstitutional (Kansas Office of Revisor of Statutes, 2016). In response, the panel required the state to fund the Base State Aid Per Pupil at $4,492 and to fully fund capital outlay and Local Option Budget payments to districts (Kansas Legislative Research Department, 2020). This came at a time in which the state of Kansas, like many others, was struggling with the realities of the current economic downturn. The decision that was reached directly contradicted the legislators' desire for any new investments into PreK–12 education. By addressing these

funding disparities, the court highlighted the state's ongoing need to provide both adequate and equitable educational opportunities, even during financially challenging times.

Recognizing the impact of funding discrepancies for Kansas students, the court established a new framework to measure adequacy and equity (Kansas Office of Revisor of Statutes, 2014). Adequacy was remanded to the district court panel. The court found the equity component unconstitutional and directed the district court panel to enforce this ruling (Kansas Office of Revisor of Statutes, 2016). The district court panel determined that both adequacy and equity were unconstitutional.

On March 7, 2014, the Kansas Supreme Court reaffirmed that Article 6 of the Kansas Constitution has both an adequacy and an equity component when determining if the state has met its financial obligation for funding schools (Kansas Office of Revisor of Statutes, 2014). The court determined that the *Rose Standards* outlined in K.S.A 2013 Supp. 72-1127 should be applied to determine adequacy of funding for this case. The court decided to use a new test for determining compliance with the equity requirement. Districts must "have reasonably equal access to substantially similar educational opportunity through similar tax effort" (Kansas Supreme Court, 2014, p. 4). Using this new test, the court found existing funding levels to be unconstitutional (Kansas Office of Revisor of Statutes, 2014).

In response to the Kansas Supreme Court's ruling in *Gannon v. State of Kansas* that school funding levels were unconstitutional, Senate Substitute for House Bill 2506 was passed and allocated $109.3 million for supplemental general state aid and $25.2 million for capital outlay state aid in an effort to address adequacy concerns (United States Commission on Civil Rights, 2019). In June 2014, the three-judge panel declared that the state had met the equity component (Kansas Office of Revisor of Statutes, 2014). However, the three-judge panel

concluded that funding was constitutionally inadequate in a ruling on December 30, 2014. The BSAPP was $3,852 and the panel determined this was considerably below the level it should be. The Panel suggested a BSAPP of $4,654 plus capital outlay state aid, supplemental general state aid, and increased weightings.

As the courts continued to debate issues of adequacy and equity, the Kansas Legislature responded by adopting a new school funding structure through the Classroom Learning Assuring Student Success (CLASS) Act, passed on March 16, 2015 (Kansas Office of Revisor of Statutes, 2016). Under CLASS, funds were distributed from the state in the form of block grants for the 2015-2016 and 2016-2017 school years. This bill replaced the funding formula, SDFQPA, that had been in place for several decades. This legislation also modified both the Local Option Budget state aid and the capital outlay state aid formulas in an effort to address the equity requirement (Kansas Legislative Research Department, 2020). However, there was concern that by locking in the funding during the block grant period, any changes in student count or demographics would not be funded adequately or equitably. In regard to the adequacy component, a court panel determined that the state failed to provide a sufficient level of funding for Kansas students to meet or exceed the *Rose Standards* (Kansas Office of Revisor of Statutes, 2016). The Kansas Supreme Court had previously determined that the equity and adequacy components were two distinct constitutional requirements and should be evaluated separately.

The limitations of the CLASS Act quickly led to further legal challenges, resulting in a court decision that addressed both adequacy and equity requirements. On March 26, 2015, a motion was filed to hold Senate Bill No. 7, or the CLASS Act, unconstitutional (Kansas Office of Revisor of Statutes, 2016). In June of 2015, the panel determined that Senate Bill No. 7

violated both the adequacy and the equity requirements of Article 6, Section 6 of the Kansas Constitution. This decision is commonly known as *Gannon III*. The court established a deadline of June 30, 2016, to address the inequities identified, with schools facing a potential shutdown if an acceptable solution was not determined (Kansas Legislative Research Department, 2018).

On June 23, 2016, Governor Sam Brownback called a special session of the Kansas Legislature (Kansas Office of Revisor of Statutes, 2016). The legislature debated for two days before passing Substitute for House Bill 2001. House Bill 2001 reinstated the supplemental general state aid formula to its format prior to the CLASS Act. On June 28, 2016, the Kansas Supreme Court determined that HB 2001 met the equity component of Article 6, but the adequacy component had not been met (Kansas Legislative Research Department, 2018). The court retained jurisdiction of the case at that time.

Although the Legislature took steps to address funding inequities, the Kansas Supreme Court maintained oversight, as the question of whether the state was providing adequate funding remained unresolved. On March 2, 2017, the Kansas Supreme Court ruled that the CLASS Act was unconstitutional and did not fund public education at a constitutionally adequate level *(*Kansas Office of Revisor of Statutes, 2017). This became known as *Gannon IV*. The court reaffirmed that funding must be adequate to provide for students to meet or exceed the *Rose Standards.* Since the CLASS Act was set to expire on June 30, 2017, the court set that as the date for the Legislature to produce a new school finance system that meets both the adequacy requirement and the equity requirement (Kansas Office of Revisor of Statues, 2018). If the legislators failed to deliver on this expectation, the court would find the entire school finance system unconstitutional.

The *Gannon IV* decision prompted notable legislative action, as lawmakers worked to develop a revised school funding structure. The Kansas Legislature passed Senate Bill No. 19, which included the Kansas School Equity and Enhancement Act (KSEEA), on June 5, 2017 (Kansas Legislative Research Department, 2020). This bill replaced the CLASS Act and was similar to the SDFQPA, which preceded the CLASS Act (Kansas State Department of Education, n.d.). Approximately $317 million in additional funding was added for the 2017–2018 and 2018–2019 school years. KSEEA intended to address the concerns presented during *Gannon IV* by funding based on student enrollment numbers and adding weightings to account for additional student needs. Under KSEEA, Base Aid for Student Excellence (BASE) was funded at $4,006 for the 2017–2018 school year and was set to increase annually based on inflation, using the Midwest Consumer Price Index (CPI) as the inflationary measure (Kansas Legislative Research department, 2020). In addition, KSEEA addressed at-risk students by increasing the at-risk weighting from 0.456 to 0.484, providing a 10% at-risk floor, funding all-day kindergarten, increasing preschool-aged at-risk funding, and requiring at-risk funds to be spent on approved at-risk programs. KSEEA also expanded the options for capital outlay funds to include property and casualty insurance and utility expenses, providing districts with additional flexibility in spending.

Despite the legislative efforts to address the concerns raised in *Gannon IV*, the constitutionality of the Kansas School Equity and Enhancement Act (KSEEA) remained in question as the Kansas Supreme Court continued to review this new funding system. *Gannon V* was issued on October 2, 2017, when the Court ruled that the KSEEA was unconstitutional and failed to meet both the adequacy and equity requirements of the Kansas Constitution (Kansas Office of Revisor of Statutes, 2017). The Court identified some of the provisions of KSEEA as

increasing the wealth-based inequities between districts. Some of the components that violated the equity requirement included the expanded use of capital outlay funds, a procedure to increase the LOB authority, LOB equalization based on the previous year's authority, and the 10% minimum at-risk weighting. The Court set a deadline of April 30, 2018, for the Legislature to remedy KSEEA and bring it into constitutional compliance (Kansas Legislative Research Department, 2020). The Court also reaffirmed that the State has the burden of proof to show that school funding is both equitable and adequate. The Court again retained jurisdiction.

To address the concerns raised in *Gannon V*, Senate Bill No. 423 and Senate Bill No. 61 were passed (Kansas Office of Revisor of Statutes, 2018). To address the adequacy issue, funding was restored to the level that was last approved by the Court in the 2009-2010 school year (Kansas Legislative Research department, 2020). The amount was then adjusted to account for inflation. This resulted in an additional $522 million in school funding to be phased in over a five-year period (Kansas Office of Revisor of Statutes, 2018). Additional funding was added for school aged at risk, special education, ACT and WorkKeys, and a mental health intervention program. The equity issues identified in *Gannon V* were addressed with Senate Bill No. 423.

Questions regarding whether the funding levels were constitutionally adequate persisted, despite legislative efforts to respond to the Court's concerns. A decision in *Gannon VI* was issued on June 25, 2018, when the Court again determined that the State failed to meet the adequacy requirement of Article 6 (Kansas Office of Revisor of Statutes, 2017). They also noted that KSEEA could be brought into compliance with some financial adjustments. The Court determined that the equity violations that were cited in *Gannon V* had been fixed and that no new violations had been created with the passage of Senate Bill No. 423 and Senate Bill No. 61 (Kansas Office of Revisor of Statutes, 2018).

In response to *Gannon VI*, Senate Bill No. 16 was created to increase Base State Aid for Student Excellence (BASE) for each of the following four years of the States' Montoy Safe Harbor Plan (Kansas Office of Revisor of Statutes, 2018). The increases in BASE aid would add around $90 million dollars for districts each year for four years. The increases to BASE aid were scheduled through the 2022-2023 school year, with the BASE aid being adjusted annually by the three-year average of the consumer price index in the following years (Kansas State Department of Education, n.d.).

The *Gannon VII* decision, issued on June 14, 2019, marked a significant turning point, as the Court determined that the state had met the prior funding mandates (*Gannon v. State*, 2019). The Court affirmed that this version of KSEEA and the passage of Senate Bill No. 16 were both in compliance with the mandates issued in *Gannon VI*. To ensure continued compliance with the scheduled BASE increases, the Court retained jurisdiction over the case. However, the Court did not provide a date or indicate the requirements for the case to be dismissed. With the Court's ruling confirming funding compliance, the focus now turns to how Kansas school districts utilize those resources to meet legal obligations. One critical area is the organization and delivery of special education services mandated under state and federal law.

Organization of Special Education in Kansas

State and federal laws require school districts to provide students with needed special education services. In Kansas, these services are delivered within one of the following structures:

1) by independently providing services within a district,

2) through participation in a cooperative with other districts, or

3) through participation in an interlocal arrangement with other districts

(Westbrook et al., 2023).

Independent School District Model

One model used by districts is the independent school district model, often referred to as stand-alone districts in Kansas (Kansas Legislative Research Department, 2025d). In this model, districts provide special education services to their students using their own internal district programs or by contracting with outside agencies for services (Kansas Legislative Division of Post Audit, 2007). These districts are responsible for hiring staff, funding services, and maintaining facilities for service delivery. They operate under the authority of their local board of education, which oversees implementation of programs and allocation of resources (Kansas Legislative Research Department, 2025d). This model is most commonly used by larger districts that have sufficient resources to support the variety of programs required to meet student needs. About 45,000 students were served with this model during the 2021-22 school year, representing 33 independent districts (Kansas Legislative Division of Post Audit, 2023).

Cooperative Model

A second model is a cooperative structure, where one district serves as the manager or sponsoring district (Kansas Legislative Research Department, 2025d). This model allows two or more districts to form a special education cooperative, with the sponsoring district coordinating services for all participating districts. This structure is typically organized by geographic location, allowing neighboring districts to combine resources and staff to improve efficiency and expand services. The sponsoring district assumes primary responsibility for the administration of programs and staffing, with participating districts making payments to the sponsoring district to help cover the services provided (Kansas Legislative Research Department, 2025d). During the

2021-22 school year, 24 cooperatives served approximately 25,000 special education students (Kansas Legislative Division of Post Audit, 2023).

Interlocal Model

The third model allows two or more districts to form an interlocal education organization to provide special education services to the participating districts (Kansas Legislative Research Department, 2025d). While cooperatives are managed by a sponsoring district, interlocal arrangements are governed by a separate outside entity formed through an agreement among participating districts (Kansas Legislative Division of Post Audit, 2007). In this structure, each district that belongs to the interlocal has representation on the board of directors, which oversees the provision of special education services (Kansas Legislative Research Department, 2025d). The interlocal hires staff to provide the needed special education services for the member districts. Similar to cooperatives, interlocals are often organized geographically, allowing districts in close proximity to collaborate and share resources. During the 2021-22 school year, 17 interlocals served about 19,000 students across Kansas (Kansas Legislative Division of Post Audit, 2023).

Collectively, these organizational structures provided services for approximately 89,000 students during the 2021-2022 school year (Kansas Legislative Division of Post Audit, 2023). Combined, they represent a total of 286 school districts across Kansas with 33 stand alone districts, 156 districts in cooperatives, and 97 districts in interlocal arrangements. While these three structures define how special education services are organized and delivered, it is also important to examine the types of student needs these services are designed to address.

Disability Categories and Eligibility

Districts, cooperatives, and interlocals provide a wide variety of services to meet student needs. Regardless of the type or severity of a student's need, each student receiving special education services has an Individualized Education Program (IEP) (Hulett, 2009). The IEP serves as the overarching plan for instruction and support, ensuring that the services are tailored to the student's individual goals. For some, this may mean short-term speech and language services to address a speech impairment (Kansas Legislative Division of Post Audit, 2023). For others, it may involve ongoing physical therapy, occupational therapy or counseling. Some students may need highly customized assistance, such as support from a paraprofessional for their entire time in school. Gifted students are also served through special education programs in Kansas, with IEPs that outline their goals (Kansas State Department of Education, 2025). During the 2021-2022 school year, the most common disability categories included services for learning disabilities, developmental delays, and speech and language impairments (Kansas Legislative Division of Post Audit, 2023). The provision of these services is driven by federal law, which establishes both the categories of eligibility for special education services and the legal protections provided to students and families.

The Individuals with Disabilities Education Act, Part B, identifies 13 different disability types under which students may qualify for special education services (Individuals with Disabilities Education Act, 2004). To be eligible, a student must go through a comprehensive evaluation and be diagnosed with at least one of the 13 disability types. IDEA was also designed to establish procedural safeguards for parents in order to protect the educational rights of their child and guarantee due process in special education decisions.

The 13 disability categories identified by IDEA include:

1. Autism
2. Deaf-blindness
3. Deafness
4. Emotional disturbance
5. Hearing impairment
6. Intellectual disability
7. Multiple disabilities
8. Orthopedic impairment
9. Other health impairment
10. Specific learning disability
11. Speech or language impairment
12. Traumatic brain injury
13. Visual impairment including blindness

If a student qualifies under one or more of these categories, the student is eligible to receive special education services (Center for Education & Employment Law, 2020). Federal law requires that special education services are provided to all students between the ages of 3 and 21 that meet the eligibility requirements.

The Education for All Handicapped Children Act of 1975, or Public Law 94-142, mandates that an individualized education plan (IEP) is written for each student that qualifies (Education for All Handicapped Children Act, 1975). The IEP is developed at the local level by a team that includes educators, specialists, and the student's parents or guardians (Center for Education & Employment Law, 2020). It clearly lists the student's goals, identifies the services

and supports to be provided, and establishes how progress toward the goals will be measured. Each IEP is reviewed at least once each year but can be updated at any time to meet changing student needs.

While the Education for All Handicapped Children Act of 1975 established the foundation for special education services, Kansas has expanded the use of individualized education programs to include students identified as gifted and talented. Although gifted and talented services are not recognized as a disability category under federal law, Kansas has chosen to include this category in the state's special education program. As a result, students who are identified as gifted are also provided with individualized plans for enrichment and acceleration opportunities. Through this approach, Kansas guarantees that both students with disabilities and those with advanced skills receive the additional support they need by including gifted education services in the special education program.

Individual Education Plan

To better understand how individualized programming is implemented, it is necessary to examine the structure and requirements of the individualized education plan (IEP) process. A fundamental component of special education is the requirement, first established by Public Law 94-142, that each student with a disability must have an IEP (Education for All Handicapped Children Act, 1975). The IEP is written jointly by the local education agency (LEA) and the student's parents or guardians (Spring, 2020). The process allows both the parents and the school team the opportunity to collaborate on the services that will be given to the student. Once a student is identified as having a disability, the U.S. Department of Education outlines the steps required for the IEP process:

1. Identify the IEP team members
2. The IEP team must include:
    a. Parents of the child
    b. At least one regular education teacher of the child
    c. At least one special education teacher of the child
    d. A representative of the public agency
    e. An individual who can interpret the instructional implications of evaluation results
    f. Other individuals who have knowledge or special expertise regarding the child
    g. The child with a disability, whenever appropriate
3. If the meeting includes postsecondary goals for the child and the transition services needed, the public agency must invite the child to attend the IEP meeting.

The IEP is fundamental to special education in the United States. The intent of the IEP is to ensure that the specific needs, services, and accommodations needed are clearly communicated to all necessary parents and service providers (Spring, 2020). When IDEA was passed in 1975, the IEP was a crucial component with clearly outlined processes and procedures. Special education advocates wanted a legally binding document to guarantee that an appropriate education would be provided for students with disabilities.

After understanding how special education is structured and delivered in Kansas, it is equally important to examine the resources that make these services possible. Funding is needed to support every service and program described in the IEP. Without adequate funding, the supports described in this section cannot function as they should.

In Kansas, special education funding has been shaped by ongoing legislative changes and the broader political environment surrounding school finance (Kansas Legislative Research Department, 2016a). Debates about funding levels frequently involve considerations of adequacy, equity, student achievement, and the distribution of resources across districts. Together, these variables make determining appropriate and equitable funding levels a complex challenge for legislators.

Political Environment

Over the last few decades, the funding of public education has shifted, and states have taken on a greater share of financial responsibility. In many states this shift is due to litigation around equitable funding and the increasing pressure to not raise local property taxes (Johnston & Duncombe, 1998). As states faced financial challenges in the early 2000's due to a lagging economy, they also faced increasing pressure from anti-tax groups who oppose tax increases. (Hoff, 2005). Alan L. Rupe, a lawyer representing Kansas school districts, reported that legislators "are more inclined to uphold their oath to not raise taxes than to uphold their oath to uphold the [state] constitution" (Hoff, 2005, p. 1). As the financial challenges continued, in 2009 Iowa and Kansas both applied for and were granted a waiver to reduce the amount of special education funding they provided districts for a year (Samuels, 2010). This provided short-term relief to the state of Kansas but increased the strain on funding for public schools.

In addition to local taxpayers protesting increases, the Kansas Policy Institute (KPI) is a non-profit research organization with a strong focus on lowering taxes and often advocates against any form of tax increase (Westbrook et al., 2023). Another focus of KPI has been the reporting of school district data on how funds are spent and how students are performing on state assessments. KPI conveys the message that public schools overspend, and increased dollars are

not producing increased student achievement. KPI originated in 1996 and maintains an ongoing presence regarding public policies (Westbrook et al., 2023).

In the spring of 2023, the school finance bill in Kansas remained a central topic of discussion across the state. Governor Laura Kelly encouraged Kansas to become engaged and urged parents and legislators to take an active role in their special education programs and school systems (Kansas Reflector, 2023). Regardless of funding or political pressure, districts are legally obligated to provide a free, appropriate education as required under IDEA. (Samuels, 2010). The legal obligations often conflict with the goals of anti-tax groups, contributing to the ongoing political challenges legislators face in balancing educational funding priorities.

Funding Adequacy

Debates over school funding frequently focus on whether districts receive adequate resources to meet these legal requirements (Kansas Legislative Research Department, 2016b). Examining the literature available and the funding mechanisms used to distribute funds can help provide some insight into the complexities of adequate funding and the pressures that are faced by public school districts.

While IDEA requires that all students receive a free and appropriate public education, defining what constitutes an appropriate education can be complex. One way researchers approach this question is by examining the adequacy of school funding, which refers to the amount of financial resources needed to provide a specified level of education (Baker, 2005; Baker et al., 2021; Farrie & Sciarra, 2022). However, adequacy is not consistent across districts or states, as it varies based on student needs and local costs associated with providing required services and programs.

For example, Baker et al. (2021) attempted to measure the difference between actual per student spending and estimated adequate funding levels to identify gaps in resources across districts nationwide. In their study, adequate spending levels were calculated from the National Education Cost Model, which accounts for variables such as test scores and other indicators of educational need. In contrast, Baker (2005) considered the district size in determining adequate funding levels, assuming small schools require greater funding to achieve the desired educational outcomes. Using a different method of measurement, Farrie and Sciarra (2022) analyzed funding levels across the United States, defining adequate funding as the national average per-pupil expenditure. Their analysis shows considerable variation, with Vermont spending $27,236 per pupil, or $11,748 per pupil above the national average, and Arizona spending $9,814 per pupil, or $5,672 per pupil below the national average (Farrie & Sciarra, 2022).

Despite differences in the methodology used to measure adequacy, research shows a general agreement that it refers to the amount of funding or input necessary to meet educational goals or outputs (Baker, 2005; Baker et al., 2021). Discrepancies across studies primarily come in determining how adequacy is measured, and the complexity of ensuring that all students receive an education that is appropriate for meeting their needs (Baker, 2005; Baker et al., 2021; Farrie & Sciarra, 2022).

In another study on adequacy, Baker (2004) examined the additional costs of educating different student populations across states and grade levels, from elementary through high school. Baker compared actual per pupil expenditures with estimated adequacy targets and found that the actual cost of educating at-risk students can be 35% to 45% higher, and in some cases up to 100% higher than the basic cost of educating students. For English Language Learners (ELL), the cost of reaching desired outcomes is often about 100% higher than a basic education. This is

considerably higher than state funding typically provides for. Baker also concluded that due to the wide range of needs, the additional cost of providing special education services is even greater than that required for at-risk or ELL students (Baker, 2004).

In examining state funding mechanisms, the foundation program was found to be the most common method (Westbrook et al., 2023). Foundation formulas are designed to provide all students with a basic education, though many states add additional funding on top of the base amount. The most common categories receiving additional funding include English Language Learners and at-risk students. Instead of a per-student weighting, some states use categorical aid or reimbursement formulas to cover the excess costs of providing special education services, which sets special education funding apart from other funding categories.

Research shows a wide variation in how states allocate these additional resources to districts. For example, Verstegen (2016) found the results showed substantial discrepancies in the programs receiving additional funds and the funding mechanisms being used. The work of Jimenez-Castellanos and Okhremtchouk (2013) contributes to the research on funding with a narrower study involving three schools from one district. The results of their study indicate notable differences in spending from one school to another (Jiminez-Castellanos & Okhremtchouk, 2013). In contrast to the state and district-level data used, Picus (2000b) focused on one school and calculated a per-pupil cost for each student. Picus' work confirmed that additional funds are being provided for ELL, at-risk, and special education programs at the participating school. While the results of his study showed that some students do require more resources to educate, overall, the students in his research sample had equal access to educational funding (Picus, 2000b).

Funding Equity

Equity of funding is another variable involved in determining appropriate levels of school funding. Equity refers to the amount of funding required to provide students with appropriate educational opportunities, including the additional costs of educating students with high needs. Equitable funding is critical for schools with large numbers of low-income students, English language learners, students with disabilities, and other challenges (Farrie & Sciarra, 2022). The research of Baker et al. (2021) supports the need for additional funding by showing a strong correlation between high poverty districts and high funding gaps, which indicates a lack of equal educational opportunities for children in poverty. In a study analyzing different formulas for calculating funding equity, Knight and Mendoza (2019) determined that the method used to measure equity can lead to different outcomes from state to state. According to their research, the weighted approach to funding is beneficial to more segregated states and less beneficial to others (Knight & Mendoza, 2019).

The literature shows that defining equity is also a challenge. What should be used to measure equity can vary from one study to another. Equity could be based on expenditures, resources, or outcomes (Johnston & Duncombe, 1998). In 1991, a group of Kansas School districts banded together and filed a lawsuit against the state claiming that the current school funding formula did not provide equitable educational opportunities for all students. This group of districts became known as Schools for Fair Funding or SFFF. In 2023, thirty-two districts in Kansas still belonged to SFFF and continued to advocate for adequate and equitable school funding (Hicks, 2023).

In terms of equitable funding, one area where discrepancies arise involves differences between low wealth and high wealth districts. District wealth in this context is determined

primarily by property values, which directly affect the amount of revenue a district can generate through local property taxes. High wealth districts, or those with higher property values, are typically able to raise considerably more local revenue than districts with lower property values. To address this imbalance, many states attempt to adjust for property wealth discrepancies through their state finance formulas. For example, Johnston and Duncombe (1998) found that Michigan and Wisconsin increased the proportion of funding provided by the state and limited the amount of local revenue that could be collected (Johnston & Duncombe, 1998). However, the shift did not produce greater equity across districts in these states.

In Kansas, the role of state aid is at the center of the equity discussion. Kansas has adopted state aid formulas specifically intended to minimize inequities from property value differences. One such mechanism is the Local Option Budget, which allows for additional local funding but also includes state equalization aid to help balance available funds for high wealth and low wealth districts. In contrast to the Michigan and Wisconsin study, the Kansas State Department of Education (2021b) reported that the Local Option Budget has contributed to increased equity across districts in Kansas.

Accountability and Distribution

Since the 1990s, policymakers have increasingly emphasized school accountability for student performance. Research has explored the connection between funding levels and student achievement, though findings are mixed. For example, in a study comparing rural and urban districts across Kansas, the results showed a direct correlation between lower student achievement and decreased funding (Rauscher, 2020). Rauscher (2020) used state assessments in this study to measure student achievement. In contrast, another study that looked at achievement across all Kansas school districts used multiple measures for student achievement, including

dropout rate, graduation rate, and state assessment scores (Neymotin, 2010). After a thorough analysis, Neymotin (2010) concluded that changes in funding have little impact on student achievement.

The effective distribution and eligibility to receive funds also factor into the impact of funding on student achievement. In an intradistrict study, Jimenez-Castellanos and Okhremtchouk (2013) compared the additional funding provided to address additional needs of specific populations and found that some schools did not fully use their funds to provide needed services for students. The study compared three schools in an urban district with fairly comparable numbers of special needs students and students receiving free or reduced-price meals. The lack of student needs being met was more an issue of distributing the funds appropriately and educating building administrators, rather than a lack of funding in this case. In another study, Verstegen (2016) discovered that eligibility requirements and the distribution of funds vary significantly from one state to the next. Similar to Jimenez-Castellanos and Okhremtchouk's (2013) study, Picus and Robillard (2000) did a case study in one district, and their results also confirmed a discrepancy in how funds are distributed. In collecting data on additional student funding, the study found that the district and schools failed to take full advantage of the funds available to support special services and programs. In looking at per-pupil expenditures, Picus and Robillard (2000) found that even when district level funding was comparable, substantial differences can exist in per-pupil spending between schools within a district.

While the literature shows that the adequacy and equity of school funding have intrigued researchers for decades, the measurement of these concepts seem to vary widely. One of the challenges in determining equity, adequacy, student outcomes, and funding seem to lie in which

data to analyze. For example, Verstegen (2016) used a 50-state survey, and Picus and Robillard (2000) focused on student level data by assigning direct and indirect costs to each individual student. While Verstegen and Picus and Robillard contrasted each other by looking at statewide versus individual student data, other studies use completely different data and different methods of measurement. Jiminez-Castellanos and Okhremtchouk (2013) used mixed methods to collect a wider range of data, including student services, district expenditures, building purchase orders, interviews, and the ELL Committee minutes. While all three studies provided insight into the complexities of school funding, they did not all reach the same conclusion. In one study, funding was found to be divided equitably among students, in contrast to the other studies which found considerable funding discrepancies at district and state levels (Jiminez-Castellanos & Okhremtchouk, 2013; Picus & Robillard, 2000; Verstegen, 2016).

Verstegen (2016) found that both eligibility requirements and distribution of funds vary substantially from one state to the next. In Picus and Robillard's (2000) study, which had a much narrower sampling of one district, the results confirmed the discrepancy in how funds are distributed. In collecting data on additional ELL funding, Picus and Robillard found that the district and schools failed to take full advantage of their eligible funds to support ELL services and programs. This seems to indicate a need for more education for school administrators at the district and building level, as the administrators interviewed seemed unaware of how to allocate the funds appropriately (Picus & Robillard, 2000). Most school administrators have only had one class on school finance in their college coursework. The literature seems to suggest additional training and clear expectations by the district could be beneficial.

When looking at the variables of adequacy, equity, and distribution, a few things stood out. First, the definition of these terms is not always consistent from one study to another (Baker,

2005; Baker et al., 2021; Farrie & Sciarra, 2022). Second, the data used to measure adequacy, equity, and student achievement was not consistent between studies or even between states (Neymotin, 2010; Rauscher, 2020). Finally, an additional item that stood out is that the mere presence of resources does not guarantee their effective use (Jiminez-Castellanos & Okhremtchouk, 2013; Picus, 2000a; Verstegen, 2016). While school finance formulas determine the dollar amount each public school district receives, the budgeting of those dollars is determined within each district. The true impact on student achievement may depend on the ability of educational stakeholders to use these resources effectively and efficiently. This may provide some insight into the contentious relationship between legislators and public education. Legislators may see the large dollar amount of their budget that is allocated to education, as well as the increase most years. If districts are not able to use those funds effectively and efficiently, they may not produce the results expected by legislators.

Based on historical trends, special education funding will continue to be a growing need as the number of students identified for special education grows and the cost of providing services increases (Kansas Association of School Boards, 2022). To compound this, legislative changes have contributed to the increased number of students and state aid has not met statutory requirements in Kansas for more than a decade. This puts an increasing burden on individual districts as they are required to provide services, even if they do not receive additional funds. Given the increasing demands placed on districts and the ongoing gap between statutory funding requirements and actual state aid, it is important to examine the different funding models used to support special education across different states.

Funding Models

Special education funding varies considerably across states, with a variety of approaches used to allocate resources. Across the nation, states typically rely on one of three funding models for special education: flat grant, census based, and weighted pupil systems (Verstegen & Jordan, 2009). The goal of each of these models is to allocate resources fairly and equitably; however, each one comes with challenges when trying to address the wide range of needs among students with disabilities.

In practice, states use variations or combinations of these funding models. Common funding approaches include reimbursement of special education expenditures, census based allocations, and hybrid or multiple weight funding systems (Kansas Legislative Research Department, 2025a). Kansas currently uses a reimbursement model that reimburses districts based on a combination of expenditures, costs, and a statutory aid amount (Kansas State Department of Education, 2024). This approach is relatively uncommon, as only three other states, Michigan, Nebraska, and Wyoming, use a similar reimbursement-based model (Kansas Legislative Research Department, 2025a). In contrast, the majority of states, or twenty-seven states, use a hybrid funding model which combines multiple funding approaches (Kansas Legislative Research Department, 2025a). Because Kansas is one of the few states utilizing a reimbursement model for special education funding, examining the structures used in some of the more common funding approaches provides useful context for understanding potential alternatives for the Kansas funding model.

Weighted Funding Model

One of the most frequently used approaches within these alternative models utilizes student weighted funding (Westbrook et al., 2023). Under this model, states create tiers of

student groups with disabilities and assign a funding weight to each category (Dammu et al., 2023). These weights generate different levels of funding depending on the severity of the disability or the services required. For example, a student with a severe disability would receive a higher funding weight than a student needing speech services (Dammu et al., 2023). In theory, weighting methods are intended to closely align costs with student needs. However, a 1982 study commissioned by the U.S. Department of Education's Office of Special Education Programs found that determining appropriate weights can be cumbersome and can encourage districts to overidentify students or misclassify them into categories with higher weightings (O'Reilly, 1989). While each state uses different weightings, the states using a weighted funding method include District of Columbia, Georgia, Indiana, Iowa, Kentucky, Nevada, New Mexico, Oklahoma, South Carolina, Tennessee, and Texas (Education Commission of the States, 2019; Westbrook et al., 2023).

To illustrate the variety of ways a weighted funding model may be applied, a few states will be illustrated here. Oklahoma provides an example of a state with a weighted special education funding method (Kansas Legislative Research Department, 2025c). In Oklahoma, special education weightings are based on the specific disability of each student, with thirteen distinct classifications and weightings (Westbrook et al., 2023). For example, a student identified with a speech or language impairment receives a weight of 0.05, while a student identified as deaf-blind receives a weight of 3.80 (Westbrook et al., 2023). The weight assigned to each category is then multiplied by the number of qualified students in each category to determine the total amount of special education funding generated through this method (Kansas Legislative Research Department, 2025c).

Iowa is another state that uses a weighted formula to determine special education funding (Kansas Legislative Research Department, 2025b). Unlike Oklahoma's more complex funding structure, Iowa's is organized into only three defined categories (Westbrook et al., 2023). These categories are based primarily on the amount of time spent in the general education classroom versus a self-contained special education classroom, with weightings ranging from 1.8 to 4.2. Students in a general education classroom are assigned a base weighting of 1.0. Iowa's first weighted special education category includes students who are assigned to a general classroom for core instruction but require accommodations or who receive only part of their instruction in the general education setting are assigned a weighting of 1.8 (Kansas Legislative Research Department, 2025b). The second weighted category includes students who are placed in a self-contained special education setting with little or no integration into a general education setting are assigned a weighting of 2.2. The third weighted category includes students with severe or multiple disabilities who receive the highest weighting of 4.2 The weighting for each category is multiplied by the number of students that are in each category to determine the special education weighted enrollment (Kansas Legislative Research Department, 2025b).

The contrast between Iowa and Oklahoma reflects a wider range of approaches across states in structuring weighted funding systems for special education. For example, while Oklahoma utilizes thirteen categories and Iowa recognizes only three, the number of categories used across states varies considerably (Westbrook et al., 2023). In addition to differences in structure, the weighting assigned to each category also varies (Kansas Legislative Research Department, 2025b; Westbrook et al., 2023). For instance, Georgia uses five categories based on individual disabilities to determine additional weighted funding ranging from 1.4118 to 4.8710 (Education Commission of the States, 2021). In Kentucky, the finance formula recognizes three

categories of disability: low incidence, moderate incidence, and high incidence, with additional weightings ranging from 0.24 to 2.35 (Education Commission of the States, 2021).

Examples from other states further highlight the differences in both category structure and assigned weightings. Some states that use weighted funding use the number of hours students receive special education services each week or the level of services a student requires (Westbrook et al., 2023). The District of Columbia provides additional weights based on the number of hours of specialized services required each week with four levels of weightings ranging from 0.97 to 3.49 (Education Commission of the States, 2021). In level 1, students receive eight hours or less of special education services each week and are assigned a weighting of 0.97 (Westbrook et al, 2023). For level 2, students receive more than eight hours but less than or equal to 16 hours of special education services per week with an assigned weighting of 1.20. Level 3 is defined as students who receive between 16 and 24 hours of special education services per week and are assigned a weighting of 1.97. In level 4, students receive more than 24 hours a week of special education services per week and receive the highest weighting of 3.49. The funding is calculated by multiplying the weightings and the foundational or base amount per student.

New Mexico provides another comparison, as it bases special education funding on the intensity of services rather than a disability category or educational placement. Students are classified into four categories: Class A, B, C, and D, which correspond to minimum, moderate, extensive and maximum levels of services provided to students (New Mexico Stat. § 22-8-21, 2024). Unlike Georgia and Kentucky who assign weightings based on disability categories, New Mexico focuses on the support level needed, with funding weights increasing as services increase. New Mexico's special education weightings range from 0.7 to 2.0 (Education

Commission of the States, 2021). This approach shifts the focus from the student's disability to identifying the resources needed to meet the student's educational needs. New Mexico further illustrates the wide variation in how states implement a weighted special education funding model.

Texas provides another example of a state with a service based weighted funding model, but with more categories (Education Commission of the States, 2021). The weightings in Texas are based on a set of twelve different categories based on the setting and intensity of services provided, such as general education classrooms, resource rooms, self-contained, or homebound (Westbrook et al., 2023). Each service category is assigned a funding weight ranging from 1.5 to 5.0. Funding is then calculated by multiplying the base student funding by the assigned weights and the number of students receiving services in each category. This approach demonstrates a more detailed system of service delivery weightings than states like New Mexico who use fewer categories (Westbrook et al., 2023).

Indiana's structure for special education funding reflects a modified version of the weighted student model. It differs from other states by its use of fixed funding amounts per category rather than multipliers (Education commission of the States, 2021). Indiana provides additional funding based on the number of students with disabilities, assigning students to one of four categories that generate different amounts of state aid (Indiana Code § 20-43-7, 2024). These categories include mild/moderate disabilities, severe disabilities, communication disorders, and homebound services, with each category receiving a different amount of state funding (Westbrook et al., 2023). As a result, students with higher needs generate higher levels of funding than those needing less support. Although this funding structure aligns with a weighted pupil model where funding increases depending on student need, it differs from the

traditional weighted models that use a multiplier to calculate the amount of funding. Indiana's use of a set categorical amount of funding still ensures that students with higher needs generate higher levels of financial support.

South Carolina is another state that allocates additional funding through a weighted student funding model. Under South Carolina's structure, students are assigned to one of five funding categories based on their disability, with 10 disabilities grouped into the five categories (Westbrook et al., 2023). The categories include: 1) speech impairment, 2) educable mentally handicapped/learning disabilities, 3) trainable mentally handicapped/emotional/orthopedic impairments, 4) visual/hearing/autism, and 5) homebound students. Each of the five categories is assigned a weighting factor ranging from 1.0 for a homebound student to as high as 2.57 for a student with an autism diagnosis, with the higher weightings reflecting students requiring more intensive services (Westbrook et al., 2023). The weighting is then multiplied by a base per-pupil amount of funding.

Tennessee's approach to special education funding emphasizes individual student needs by focusing on services outlined in a student's IEP rather than assigning funding based on disability categories (Westbrook et al., 2023). Tennessee utilizes a weighted funding approach, with the weighting being determined by a combination of the type, intensity, and number of hours specified in each student's IEP. These services are translated into ten different option codes or categories, each reflecting a different level of support. The weights vary from 0.15 for less than one hour a week of services to an additional weighting of 1.5 for hospital-based services provided three or more hours per week, aligning with the varying levels of support needed (Tennessee Department of Education, 2025). This weighting is then multiplied by the base funding amount per student to calculate the additional funding allocated for each student.

In 2019, the South Carolina Revenue and Fiscal Affairs Office developed and released a series of reports in response to a legislative directive to create a school funding model that focuses on student needs, equity learning opportunities, and similar impacts to local property taxes (South Carolina Revenue and Fiscal Affairs Office, 2019). In the proposed model, the funding structure was simplified due to data limitations and did not include different weights for the type of service received (South Carolina Revenue and Fiscal Affairs Office, 2019). In this report, a flat weight was used to provide additional resources for all special education students (South Carolina Revenue and Fiscal Affairs Office, 2019). Although these reports provided detailed analyses and options, there were no changes made to the special education formula (South Carolina Code § 59-20-40, 2023). South Carolina continues to have four distinct weighting categories based on the severity of the disability as defined in statute (South Carolina Code § 59-20-40, 2023). This study highlights how South Carolina explored a simplified, flat weight approach in 2019. While the proposed model was not adopted, it provides a comparison to other states that have implemented a flat weight student funding model.

There are several advantages to a weighted student funding model. The primary advantage is that this model aligns financial resources more closely to student needs (Dammu, 2023; Verstegen, 2011). Under this method, students who require additional resources and support generate additional funding through assigned weights (Morrison & Mort, 1951; Strayer & Haig,1923). This structure recognizes that to achieve similar educational outcomes, students require varying levels of support and allows districts to distribute funds to align with this (Morrison & Mort, 1951).

Weighted student funding models also present several challenges. Determining which cost factors to include in the formula and the appropriate weighting to assign is complex and not

consistent across states (Kolbe et al., 2021). In addition, the base amount of funding varies across states so even similar weightings can generate different levels of funding (Westbrook et al., 2023). Another challenge is accurately determining the true cost of providing special education services to help determine what weightings to assign (Baker, 2005; O'Reilly, 1989). Once weightings and categories have been set, this model relies on accurately and consistently identifying students. In practice, identifying students can be inconsistent and can incentivize the over identification of students (O'Reilly, 1989).

Flat Grant Funding Model

With the complexity and inconsistencies that arise with weighted student funding models, some states utilize a more simplified approach with a flat grant funding model. The flat grant funding model, also referred to as a single weight model, allocates the same amount of state funding for each student with a disability, regardless of the severity of the disability (Kansas Legislative Research Department, 2025a). Currently, four states use a single weight model including: Louisiana, Maryland, Missouri, and North Dakota (Kansas Legislative Research Department, 2025a). How the single weight is determined is unique to each state and may include factors such as the student's Individualized Education Program minutes or services, district performance, or eligibility criteria (Kansas Legislative Research Department, 2025a).

The following examples show how different states implement the single weight model and the range of funding weights they assign to students with disabilities. In Louisiana, all students who have an Individualized Education Program are assigned an additional weight of 1.5 to account for special education costs (Education Commission of the States, 2021). Maryland applies a similar approach to special education funding. In 2021, Maryland passed legislation that phases in higher levels of funding each year (Westbrook et al., 2023). For the 2021-2022

school year, each special education student received an additional weighting of 0.86, which is scheduled to increase gradually up to 1.46 by the 2032-2033 school year (Education Commission of the States, 2021). To reflect this increase, Maryland allocated $311.1 million for special education for the 2021-2022 school year and $401.2 for the 2022-2023 school year, with additional increases scheduled for subsequent years (Westbrook et al., 2023). The Missouri funding program also includes an additional flat weight of 0.75 for all students with disabilities in districts that exceed the special education threshold (Education Commission of the States, 2021). While North Dakota uses a flat weight model to provide additional funding for special education costs, it is different from the previous states discussed. North Dakota uses a flat weight of 0.082 applied to the base funding for all students at the state level to support the excess costs of providing services (Westbrook et al., 2023). It is not tied just to students with disabilities but is intended to account for special education costs across all students.

In Louisiana, under the Bridge to Excellence Act that was enacted in 2002, special education funding is simply based on the number of students identified as needing services (Scafidi, 2008). The level of service needed does not factor into the funding. In a study of nine districts using this type of flat grant, the dollar amount being allocated ranged from $641 to $910 per pupil (Levin et al., 2019). The spread is even wider for districts that use a multiple weighted funding model. The study included four districts with weightings based on disability type and these ranged from $729 to $33,350 (Levin et al., 2019). Levin et al. (2019) were trying to determine if weighted funding models align funding with student needs, and their findings found that funding levels were still substantially different and often did not necessarily cover the true cost of providing services.

While flat grant funding models are simple to calculate and provide predictability, the wide range of allocations across states present challenges with adequacy and equity. Using weighted funding also creates substantial differences in funding based on how disabilities are categorized and funded. These differences highlight the challenge states face in balancing simplicity with funding formulas and responsiveness to different levels of student need. Examining these approaches provides context for understanding how Kansas structures its formula and the importance of reviewing whether the current model continues to meet the needs of students and districts.

Census Based Model

A census based funding model allocates special education funds to school districts based on total student enrollment rather than the actual number of students receiving special education services (Verstegen, 2011). This approach is intended to reduce incentives for over identification of students with disabilities and provide districts with more predictable funding levels. The drawback is that funding is not tied to the number of students needing services or the actual services being provided (Dhuey & Lipscomb, 2013). A California study by Parrish and some colleagues found that students with higher costs or severe disabilities are not distributed equally throughout the state, which raises concern about the adequacy of a census based model for areas serving higher concentration of students with significant needs (Parrish et al., 1998). While this model is simple to calculate, it is used by very few states.

Both the weighted funding model and the flat grant model provide funding that attempts to align costs with funding. In addition, the weighted funding model aligns with the overarching funding formula in Kansas which uses weightings to account for different student needs and the educational costs associated with the needs. This model connects the intensity of services

required by students with disabilities with the associated funding. In contrast, the flat grant model provides a simplified approach to funding that still follows the students that need special education services. While the census based model is also simple to calculate, it does not align student needs or services with funding. When considering the alternative special education funding models, the weighted funding model and flat grant model would seem to provide a comparison of needs based funding approaches that could be reviewed to better understand the fiscal and educational impact of alternative funding methods.

Professional Judgment Model

The education finance literature identifies four primary analytical approaches for determining how much funding is adequate (Picus, 2000a; Wood & Rolle, 2007). These methods include the Professional Judgment Model, Statistical Analysis Model, Evidence-Based Model, and Successful Schools Model (Picus, 2000). Each of these frameworks provide a distinct methodology for estimating the amount of funding needed for schools to meet identified academic standards (Norman, 2002).

The Professional Judgement Model utilizes expert educators to determine the number of resources needed for an adequate education (Wood & Rolle, 2007). Statistical Analysis Models apply regression equations to examine the relationship between resources, student characteristics, and academic outcomes (Wood & Rolle, 2007). The Evidence-Based Model estimates needed funding by identifying and assigning costs to education strategies that research shows are effective at improving student achievement. Many identified strategies are difficult to accurately assign costs to across different settings (Wood & Rolle, 2007). The Successful School Model determines adequacy of funding by analyzing the spending of schools that meet identified state performance levels, such as state assessment scores. This method assumes the funding level of

these high performing schools represents a reasonable estimate of the resources needed for all schools to achieve at a similar level (Wood & Rolle, 2007). Studies that use these approaches have been used consistently by legislators to determine adequate education funding (Hanuschek, 2006).

The Professional Judgement Model is relevant to this study because it emphasizes the expertise and experience of educational practitioners in identifying the resources needed to meet students' needs. Unlike the Statistical Analysis Model and the Evidence-Based Model that primarily rely on data sets or research studies, the Professional Judgement Model allows for the perspective of practitioners to provide additional context to the findings from the applied fiscal analysis.

The Professional Judgement Model, which is also known as a resource cost approach, is a widely used approach in school finance studies to determine the adequacy and equity of resource allocation (Conley & Rooney, 2007; Odden & Picus, 2013). One approach is to identify which educational strategies are needed and to calculate their associated costs (Conley & Rooney, 2007). This model relies on the knowledge and experience of educators, school administrators, or other experts to provide input on what is needed to meet established performance standards (Hanushek, 2006). The resources identified could include staffing, instructional materials and equipment, and academic programs. These experts can also consider the additional support needed for students with special needs (Conley & Rooney, 2007).

In a study to define the resources needed for students to achieve Wisconsin's academic standards, the Institute for Wisconsin's Future selected the professional judgement model to guide the study (Norman, 2002). The focus of this study was to explore what resources are needed to adequately fund Wisconsin's public schools as well as options for distributing those

funds (Norman, 2002). One of the intentions of this study was to move the Wisconsin finance system from being formula driven to supporting the needs of the education system, which started with a focus on adequacy (Norman, 2002). The study outlines the history of school finance litigation in Wisconsin and the focus on adequacy (Norman, 2002). In this study, an Adequacy Model was utilized first to determine what resources would be needed to reach desired statewide targets (Norman, 2002). To collect these data, a survey was sent to principals and teachers across the state (Norman, 2002). The survey identified three areas of resources needed: 1) core resources, such as small classes, curriculum and technology, 2) resources for students with special needs, such as disabilities, limited English proficiency, and low-income households, and 3) staffing requirements (Norman, 2002). A panel of educational experts then reviewed the data from the survey to make resource recommendations for the state funding formula, including a recommended per-pupil foundation amount, weightings for student characteristics, and staff and class size recommendations (Norman, 2002). The study includes a spreadsheet showing the allocations that align with these recommendations for each of the 426 public school districts in the state of Wisconsin for the 2000-2021 school year (Norman, 2002).

Another study estimated adequate K-12 funding in Washington by combining four established methods: successful schools, evidence-based, professional judgment, and cost function approaches (Conley & Rooney, 2007). Researchers first created baseline prototype schools reflecting spending from the 2004-2005 school year (Conley & Rooney, 2007). They then applied a modified successful schools method, identifying high-performing schools relative to family income and academic growth (Conley & Rooney, 2007). Surveys of principals and three school business managers were used to make adjustments to how resources were allocated within these prototypes (Conley & Rooney, 2007). In this study the process of optimizing

efficiency without changing total expenditures is called the Improving Schools Method (Conley & Rooney, 2007). These model schools then served as benchmarks for defining adequate funding, ensuring that recommendations were based on effective schools using current resources efficiently (Conley & Rooney, 2007). Next, the study identified interventions linked to quality education and incorporated these into three budget simulations based on the baseline prototype schools. Educational administrators, or panelists, adjusted staffing and selected interventions they deemed necessary to provide an adequate education, with the simulation showing both individual school and statewide costs (Conley & Rooney, 2007). These simulations summarized adjustments and compared total expenditures to the baseline, allowing panelists to assess cost effectiveness and adequacy (Conley & Rooney, 2007). The professional judgment method used in this study combined panelist input and data from the budget simulations to refine interventions while considering fiscal impact (Conley & Rooney, 2007). The panelists were selected from a group of Washington educational administrators, each with educational programming and budgeting expertise (Conley & Rooney, 2007).

Hanuschek (2006) identifies the Professional Judgement Model as the most commonly used by Legislators for determining allocations. A primary strength of this method is that it relies directly on the expertise of professionals who are responsible for delivering the instruction and services being evaluated (Wood & Rolle, 2007). These experts can identify specific student needs and suggest solutions that may not be reflected in research literature yet (Conley & Rooney, 2007). They are also able to recommend resources that meet state laws, state standards, and educational expectations without relying only on academic performance.

However, the professional judgement model also has limitations. Participants may rely heavily on familiar practices or options outside of their experience (Conley & Rooney, 2007).

The makeup of the group can also influence the outcomes, as overrepresentation of certain school types, administrative levels, or geographic regions may bias recommendations (Wood & Rolle, 2007). How the practitioners are selected, how resources are defined, and how costs are calculated can also impact the results of the professional judgement model (Hanushek, 2006). For example, costs are often based on prototype or model schools and include items such as staffing, salaries, benefits, and intervention expenses, but assumptions about class sizes, teacher experience, or program intensity can alter the estimated funding needed. Practitioners are typically chosen for their expertise in school budgeting and management, yet the perspectives they bring may favor familiar practices (Conley & Rooney, 2007; Norman, 2002; Wood & Rolle, 2007). Finally, there is potential for conflicts of interest (Conley & Rooney, 2007). This could occur if a participant's recommendations could affect funding decisions that directly benefit the participants or their districts (Conley & Rooney, 2007).

The professional judgement process was developed to move beyond a strictly data driven approach by including practitioner expertise and practical experience when determining what constitutes adequate and equitable educational funding (Odden & Picus, 2013). This approach recognizes that educating students with disabilities involves a wide range of individualized needs, and that no single funding formula can fully capture that level of complexity. The Professional Judgement Model intends to address this by having experienced educators and administrators review budgets and budget simulations to make recommendations for resource allocations, which allows real-world insights to help shape funding recommendations (Wood & Rolle, 2007). The Professional Judgement Model is an approach for determining what resources are necessary to provide adequate services, particularly in complex areas like special education. While this method does incorporate experienced practitioners to provide input for estimating

student needs, how to best align those estimated needs with funding levels remains an important question for policymakers, school leaders, and researchers.

Summary

Kansas has produced multiple reports and policy briefs documenting the gap between state aid and increasing special education costs. However, limited research examines the impact of this funding gap on general education or overall student outcomes. Although states share some similarities with funding structures, each state is responsible for creating and implementing its own unique school funding formula to distribute state aid.

The literature review produced few academic studies focused on special education funding in Kansas. While the results of studies in other states can provide some useful findings, those cannot be directly translated to Kansas due to differences in overall funding formulas for each state. Additionally, the funding formula for special education in Kansas has seen little change since it was originally implemented. The review of literature produced no other studies exploring alternative funding mechanisms for special education in Kansas.

Given these gaps, further research was needed to examine the potential effects of alternative funding models for special education in Kansas. Analyzing the impact of different distribution models could provide useful insight for legislators and school leaders as they consider revisions to Kansas' special education funding model.

Chapter 3 - Methodology

As the costs of providing special education services continue to rise, funding remains a considerable challenge for public schools across Kansas. The purpose of this study was to examine how different special education funding distribution models impact Kansas school districts. This chapter provides a detailed description of all research methodologies used in this study. This information is organized into the following sections: (1) research questions, (2) applied fiscal analysis, (3) qualitative phase, (4) data analysis, (5) pilot study, and (6) quality of research.

Research Questions

The research questions for this study include:

1. Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how does the distribution of state special education funding vary across Kansas school districts?
2. Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how do the funding models differ in district level state aid, local effort, district size, and district rankings?
3. How do special education leaders perceive the impact of alternative special education funding distribution models on district financial decision making, resource allocation, and the delivery of special education services?

Positionality Statement

Acknowledging the researcher's positionality helps with understanding how the researcher's personal background, professional experience, and biases may have influenced the interpretation and analysis of the study. Since this research focused on public school funding

options, it is important to acknowledge the researcher's experience in this area. The researcher's professional identity has been shaped by more than two decades in public education. During that time, the researcher has served in multiple roles that directly involved school finance, policy implementation, and special education services. These experiences provided the researcher with an understanding of the complexities of special education and school funding. However, they also influenced the lens through which the researcher viewed the problem and any potential solutions.

The researcher served as a high school and college mathematics teacher for more than a decade. This role helped the researcher understand instructional needs, student diversity, and the reality of providing services with limited resources. Later, the researcher transitioned into roles such as an assistant principal, principal, assistant superintendent of finance, and superintendent. These roles added to the researcher's understanding of building and district level budgeting processes. They also helped the researcher see the systemic challenges that influence financial decision making. As a school finance director, the researcher worked closely with state funding formulas, including those for special education. Through this work, the researcher became very familiar with the challenges of balancing limited resources, legal requirements, and student needs for specialized services.

The researcher has served in districts with both independent special education programs and with a special education cooperative. These different special education structures provide firsthand knowledge on how funding influences staffing, service delivery, and programming decisions. In the researcher's roles as a principal, finance director, and superintendent, the researcher has been closely involved with aligning special education staffing needs with available resources.

The researcher's experiences in statewide advocacy efforts around school funding have also shaped the researcher's perspective on school finance formulas in Kansas. As a member of a district that participated in the Schools for Fair Funding (SFFF) lawsuit, the researcher attended SFFF meetings for a number of years and gained a deeper understanding of the adequacy, equity, and political challenges influencing the current finance formula. The researcher has also presented on school finance topics at local and state conferences and served on school budget and funding committees. These experiences have reinforced the researcher's belief in the need to explore potential options for the funding method used in Kansas.

These experiences have also impacted the researcher's interest in special education funding for public schools in Kansas. The researcher recognizes that this background may have influenced the researcher to view potential solutions through the lens of a school administrator. However, the researcher's experience in working with educators, families, and students with diverse needs, has created a strong desire to explore options for providing adequate and equitable support for all students. By acknowledging these subjectivities, the researcher intended to approach this research with objectivity and an awareness of the lens through which this work was viewed.

Research Design

There are three types of research including qualitative, quantitative, and mixed methods (Subedi, 2016). Mixed methods research is newer than the other methods, having emerged in the last 20 years (Subedi, 2016). According to Doyle et al. (2016), mixed methods should be used when using either a quantitative or qualitative method alone would not be sufficient. Researchers have identified five purposes for using a mixed method including triangulation, complementarity, development, initiation, and expansion (Greene et al., 1989). Expansion is

defined as having a first phase of study that needs a qualitative explanation. This study used an explanatory sequential design, which is a mixed methods approach with two distinct stages. The explanatory design is well suited when the researcher needs qualitative data to explain or elaborate on quantitative results (Creswell & Plano Clark, 2018).

An explanatory sequential design typically begins with a larger quantitative phase and then is followed by a smaller qualitative phase (Doyle et al., 2016). The researcher first gathers and then analyzes the quantitative or numeric data (Creswell & Plano Clark, 2018). In the second phase, the researcher gathers and analyzes the qualitative data or interview data in this study. The qualitative phase is intended to clarify or expand on the quantitative findings (Subedi, 2016). Data are collected and analyzed in phases, with the findings from the first phase informing the interviews in the second phase. The quantitative phase is typically primary since it guides the second qualitative phase (Doyle et al., 2016).

An explanatory sequential design has several advantages for researchers. This method allows the researcher to begin with the quantitative data collection and analysis, which allows the researcher to identify patterns, trends, and relationships among the data being examined (Subedi, 2016). An additional benefit of this method is that the qualitative phase can help explain the initial findings, which is particularly beneficial for any unexpected results or for further clarification (Creswell & Plano Clark, 2018; DeCuir-Gunby & Schutz, 2017). The explanatory sequential design has gained popularity among educational researchers as it provides a more comprehensive understanding of complex issues by using both quantitative and qualitative data (Subedi, 2016). Additionally, its clearly defined, sequential phases of data collection make it a practical option (Doyle et al., 2016).

Consistent with the structure of explanatory sequential design, this study began with the collection and analysis of district level fiscal and demographic data, obtained from the Kansas State Department of Education's website. KSDE collects and compiles financial and demographic information from all public school districts in Kansas. In this approach, the applied fiscal analysis served as the foundation for the qualitative phase by identifying areas that required further explanation and context. Once the applied fiscal analysis of the funding distribution model was complete, the findings guided the development of the qualitative research.

The results of the distribution models were shared with public school leaders and used to inform six semi-structured interviews. Participants included school superintendents and special education administrators with at least five years of experience who worked closely with special education and school funding. The interviews provided an opportunity to expand on the findings from the applied fiscal analysis (DeCuir-Gunby & Schutz, 2017). The purpose of the qualitative phase was to build upon the fiscal findings through discussions with special education leaders that added context to the initial numeric findings. This phase was intended to help clarify unexpected results, identify patterns, and provide insight into relationships that the fiscal analysis alone could not fully explain (DeCuir-Gunby & Schutz, 2017).

By combining the applied fiscal analysis with the practitioner perspectives, the explanatory sequential mixed methods design provided a deeper understanding of special education funding and distribution models across Kansas.

Applied Fiscal Analysis

This study examined how different state aid distribution models for special education affect the 286 different school districts across Kansas. The statutorily funded model was not

calculated for districts during the 2023-2024 school year. KASB reports the statewide dollar amount that special education is underfunded each year for advocacy purposes, but this model is not distributed by the state (Kansas Association of School Boards, 2022). Because the distribution of school funds can directly influence the equity and adequacy of educational opportunities for students, this study first provided a historical overview of special education funding in the United States, with an emphasis on Kansas.

To address the research questions, the study proposed three different funding models for calculating and distributing special education funding in Kansas:

1. Statutory funding scenario in which the statewide appropriation was increased to 92% of excess costs, with additional funding distributed to districts according to each district's proportion of statewide local effort
2. Flat grant funding model based on a district's number of students receiving special education services
3. Weighted student funding model based on the percentage of time a special education student spends in the general education setting

The applied fiscal analysis used district level fiscal data obtained from the Kansas State Department of Education for the 2023-2024 school year. The 2023-2024 school year was the most recent year for which a complete set of audited data was available from the state. Audited data are more accurate than unaudited data because they have been reviewed by both the district and the state and any discrepancies have been reconciled. The data are publicly available through KSDE's Data Central and are collected through various required reporting from all public school districts in Kansas.

It was necessary to include all 286 school districts in Kansas because the 2023-2024 special education funding formula operated as a statewide formula that first utilized data from all districts to determine individual district allocations. According to the Deputy Commissioner of Education, Dr. Frank Harwood, the purpose of special education state aid is to "fund 92% of the excess cost incurred on a statewide basis" (Kansas State Department of Education, 2024, p. 1). Before distribution amounts were calculated; however, the formula totaled special education expenditures and per pupil costs of regular education across all 286 districts. These total expenditures were then subtracted from the statewide allocation for special education funding (Kansas State Department of Education, 2024). The remaining balance was then calculated and distributed to individual districts, meaning that each district's funding was in relation to the statewide allocation and statewide total expenditures. It was not calculated in isolation.

Under the Special Education for Exceptional Children Act (SEECA), special education state aid is to be distributed as reimbursement for excess costs associated with special education services (Kansas Legislative Research Department, 2023). By statute, a statewide formula is used to calculate both excess costs and state aid.

The formula for excess cost is as follows:

Excess Cost = [Total expenditures - Regular Education - Federal - Medicaid - Hospital]

Where:

- Total Expenditures = Total expenditures for all districts for providing special education and related services
- Regular Education = Per Pupil cost of Regular Education
- Federal = Federal Aid for Special Education
- Medicaid = Medicaid Reimbursements

- Hospitals= State Hospitals Administrative Costs

Excess cost is then used to calculate the amount of state aid for Kansas as follows:

Excess costs x 0.92 = Special Education State Aid

From the total amount of special education state aid calculated, Kansas statute then allows for reimbursement of four specific expenditures (Kansas Legislative Research Department, 2023). The state aid is to be distributed in the following order:

- Medicaid replacement state aid;
    - This aid is based on the number of students enrolled in Medicaid who receive special education services
- Catastrophic aid;
    - Districts may apply and receive funding for 75% of the cost for students whose services exceed an established threshold
- Transportation aid;
    - Districts are reimbursed for 80% of special education transportation costs
- Special education teacher aid;
    - Remaining funding is distributed to districts based on FTE staffing for special education teachers and paraprofessionals.

Since 2011, the funds remaining for special education teacher aid have been insufficient to fully fund 92% of statewide excess costs (Kansas Association of School Boards, 2022). Consequently, available funds are prorated among districts. In 2023, the Kansas Legislative Research Department (2023) reported that in recent years, special education state aid had only been funded at approximately 74% rather than the statutorily required 92% of excess costs.

The statewide special education funding requirement and the distribution of additional state aid are separate components of the funding process. The 92% statutory requirement establishes the statewide funding level, while the allocation of additional state aid among districts is based on each district's proportion of statewide local effort (Kansas State Department of Education, 2024a). This approach considers the relative financial responsibility districts assume in providing special education services. The distinction between the statewide funding requirement and the district level allocation method is important when examining how changes in the statewide appropriation affect individual school districts.

All the costs, percentages, and allocations were calculated based on the full data set (Kansas State Department of Education, 2024). Therefore, this research included all of the 286 public school districts in Kansas during the 2023-2024 school year to accurately reflect how the funding formula worked and to make sure that any proposed changes were representative of the statewide system.

While the 2023-2024 school year funding level was used as a baseline for comparison, the statewide appropriation remained constant across the statutorily funded, flat grant, and weighted funding models. The statutory funding level of 92% of excess costs was selected for the three funding model scenarios rather than the actual 2023-2024 statewide special education appropriation. The purpose of the study was to examine the effect of different distribution models under the level of funding required by state law. The actual funding level allocated in 2023-2024 did not meet the statutory 92% of excess costs requirement. Using the actual appropriation would have incorporated the funding shortfall into each alternative funding model. By holding the statewide appropriation constant across the three proposed models, the study was able to directly compare the differences in the distribution models. The actual 2023-2024 funding

distribution was retained and used as a baseline model, which allowed for comparisons between the existing funding model and each alternative model. The statutory requirement of 92% should not be confused with a determination of funding adequacy. While Kansas law establishes this funding level, this study did not examine whether it provides enough resources to address the educational and service needs of students with disabilities. Instead, the 92% figure served as a common starting point for comparing how different funding approaches would distribute state aid among individual districts.

2023-2024 Kansas Special Education Fiscal Profile

To understand the actual funding of special education in Kansas during the 2023-2024 school year, the first step involved developing a comprehensive fiscal profile of Kansas school districts and special education funding. The breakdown of expenditures and allocations for special education funding for 2023-2024 was obtained directly from the School Finance Department at KSDE. This information was provided in Appendix A and included all 286 districts, as allocations were calculated using a statewide formula. The goal was to describe 2023-2024 funding levels, the methods by which funds were allocated, and the amount of local effort required to meet the needs of students with disabilities. This allowed for a baseline understanding of how state, federal, and local resources each played a part to help Kansas districts support special education services and programs.

Data included all 286 of the school districts in Kansas for the 2023-2024 school year. Variables included total special education expenditures, state aid, federal entitlements, Medicaid reimbursements, and the district's local contribution. The difference between funding allocations and total expenditures fell on the districts to cover. This represented the district's local effort in funding special education.

These data provided the 2023-2024 reality of special education funding. Descriptive statistics were calculated for comparison with the results of the three proposed distribution models. Descriptive statistics included measures of central tendency, such as mean, median, and mode and measures of variability, such as range and standard deviation. State aid and local effort were used to describe the 2023-2024 funding model as well as provide a comparison for the three proposed models. By establishing this fiscal profile, the study set the stage for evaluating alternative funding methods and understanding their potential impact on districts with varying student needs and different district characteristics.

Statutory Special Education Funding Model: Local Effort Allocation

The second step in the data analysis built upon the 2023-2024 school year fiscal profile to examine the financial impact on Kansas school districts when the statewide appropriation was increased to the statutory requirement of 92% of excess costs. The total statewide funding required to reach this level was calculated at $703,071,953, representing an additional $187,600,000 beyond the actual 2023-2024 state appropriation. The additional state aid was then distributed to districts according to each district's proportion of statewide local effort. Each district's share was calculated by dividing its local effort by the total local effort across all Kansas school districts. This percentage was then multiplied by the additional statewide appropriation to determine the additional state aid each district received.

Each district's share of the additional appropriation was calculated using the following formula:

District Share of Statewide Local Effort = District Local Effort / Total Statewide Local Effort

The additional state aid allocated to each district was then calculated as follows:

Additional District State Aid = District Share of Statewide Local Effort × $187,600,000

The new state aid for each district was then calculated by adding the additional state aid to the district's actual 2023–2024 state aid allocation:

New District State Aid = Actual District State Aid + Additional District State Aid

As shown in Appendix B, additional columns were added to calculate the projected state aid each district would receive under this scenario and the corresponding change in local district contributions required to cover any remaining costs. This allowed for a direct comparison between the 2023-2024 school year funding levels and the proposed funding level under the statutory 92% funding scenario using a local effort based allocation, referred to throughout the remainder of the study as the statutory funding model.

The data were then analyzed to examine the district level financial impact of this distribution model. The statewide allocation of $703,071,953 was held constant to isolate the impact of the distribution model. Descriptive statistics including the mean, median, range, and measures of variability were used to compare changes in state aid allocations. Changes in local effort were examined to see how changes in state aid impacted the amount of funding districts needed to cover with local resources. Districts were also ranked by both dollar and percentage changes in state aid to identify differences in the district level impact of the funding model. By simulating the statutorily required funding of special education, this analysis provided a comparison of the 2023-2024 funding with the projected outcome of meeting the statutorily required funding level.

Flat Grant Special Education Funding Model

The third step in the data analysis explored an alternative special education funding approach in which each student receiving special education services was allocated the same flat

amount of state aid, regardless of the type or severity of their disability. This flat grant model was intended to simplify funding calculations and ensure that all students identified for special education receive a baseline level of support (Kolbe, 2021).

The total state allocation calculated to meet the 92% of excess costs required by statute was $703,071,953. This total allocation was held constant for this distribution method to isolate the impact of this model rather than a change in overall aid. Across Kansas, the total special education enrollment for the 2023-2024 school year was 92,362.

The flat grant rate was calculated by dividing the total state aid allocation by the total special education enrollment:

Flat Grant Rate = Total State Aid Allocation/Total Special Education Enrollment

Using this calculation, the flat grant rate was $7,612 for each 1.0 FTE. Once the flat grant rate was determined, the state aid for each individual district was calculated by multiplying the flat grant rate times the special education enrollment of the district, as shown below.

State Aid = Flat Grant Rate x District Special Education Enrollment

As seen in Appendix C, this model presented district level simulations of the flat grant funding approach, including state aid allocations and the adjusted local effort required to cover remaining costs. While this model did not differentiate among students based on the proportion of time spent in regular education classrooms or the complexity of services needed, it offered a straightforward method for distributing funds.

The flat grant approach showed projected state aid allocations, revised local contributions, and comparisons to the 2023-2024 school year funding levels. Analyses of the flat

grant model also included calculations of measures of central tendency and variance across districts. This analysis highlighted the effects of a fixed per student allocation approach for state aid on Kansas school districts.

Weighted Student Special Education Funding Model

The fourth step in the analysis explored an alternative method for distributing special education funds by using a weighted student formula. This approach is used in numerous state funding formulas and is intended to align funding more closely with the intensity of services required by students with disabilities (Westbrook et al., 2023). Criteria for the weightings may include the severity of the disability, such as mild, moderate, or severe. Criteria could also include the type of disability, for example, allocating one amount for students who are visually impaired and a different amount for those with autism. It could also include the level of services received, such as funding based on whether a student is served in a general education classroom, a resource room, or receives assistance from a paraprofessional for part of the day.

For this weighted student model, weightings were determined by the percentage of time a student spent in the general education classroom, reflecting the assumption that students who spend more time in specialized settings typically would require more resources. Three funding tiers were defined for the model: students spending 80% or more of their time in general education classrooms (weighted at 1.0 FTE), students spending 40% to 79% of their time in general education classrooms (weighted at 1.5 FTE), and students spending less than 40% of their time in general education classrooms (weighted at 2.0 FTE). Higher weightings were assigned to students who spent less time in general education settings, thereby increasing the allocation of funds to align resources with students receiving the most intensive special education services.

This model utilized state and district level data available through reports from the Kansas State Department of Education. The reports provided a percentage of special education students in each tier, which was multiplied by the special education headcount for each district to get a student headcount for each tier. The number of students for each tier was multiplied by the weighting assigned to each tier and then the three tiers were added to arrive at a total weighted student count for each district. Next, the total weighted student count was multiplied by the base state aid to arrive at a total state amount for each district. The weightings for the weighted student model were calculated as follows:

Weighted Student Count = (Tier 1 Student Count x 1.0) + (Tier 2 Student Count x 1.5) + (Tier 3 Student Count x 2.0)

The total state allocation of $703,071,953 was again held constant for this distribution method to isolate the impact of this model rather than a change in overall aid. After calculating weightings for all districts, the total weighted student count for Kansas was 105,905.6. Dividing the total state aid allocation by the total weighted student count produced a base aid funding amount of $6,638.67 for each 1.0 FTE.

Base Aid per 1.0 FTE = Total State Aid Allocation/Total Weighted Student Count

District State Aid = District Weighted Student Count x Base Aid per 1.0 FTE

As shown in Appendix D, this model provided a simulation of a weighted student distribution model for all public school districts in Kansas. This weighted funding approach showed projected state aid allocations, revised local contributions, and comparisons to 2023-2024 funding levels. Descriptive statistics, including measures of central tendency and

variability, were calculated to evaluate the financial effects of this distribution model. By simulating this weighted distribution model, the study could explore the effects of a weighted student funding model across districts in Kansas.

Fiscal Analysis Procedures

This study analyzed Kansas special education funding data that were publicly available from the Kansas State Department of Education. To evaluate alternative funding methods, three proposed distribution models were simulated: 1) statutorily funding special education, 2) a flat grant model, and 3) a weighted student model. The same total statewide allocation of state aid was utilized for all simulations to allow for direct comparison. To analyze the benefits and challenges of these three models, descriptive statistics including measures of central tendency and variability were used on all models. The results were used to determine how the proposed funding models would impact Kansas school districts based on numeric data analysis. In the next phase, qualitative data were collected to provide additional data from current school leaders.

Qualitative Phase

In the second phase, this study explored how these funding models affected six districts across Kansas, representing a variety of district characteristics. Two were selected from each region of the state: western, central, and eastern. Districts also represented the different organizational structures for special education delivery: districts operating a stand-alone special education program, districts participating in a special education cooperative, and districts that are a member of a special education interlocal. In addition, districts were selected to represent a variety of sizes regarding student enrollment to further examine if there were any funding patterns based on district size.

This study involved the application of a Professional Judgement Model, a widely used approach in education finance research to determine the adequacy and equity of resource allocation (Odden & Picus, 2013). This model relied on the knowledge and expertise of school leaders to interpret data and provide practical suggestions based on years of experience working in school settings. In this phase, the researcher combined numeric findings from the three proposed funding methods with insights from interviews with practitioners to better understand the resources districts need and the challenges they face with funding special education in their districts.

The Professional Judgement Model was designed to go beyond numbers and statistics by including professional expertise, real-world context, and ethical considerations when examining what is adequate and equitable to support education for students (Odden & Picus, 2013). This approach acknowledges that no single funding formula can completely address the complexity of educating students with disabilities, since their individual needs vary considerably.

For this phase, the researcher conducted structured interviews by Zoom with superintendents or special education administrators from the six selected school districts. Each practitioner had extensive experience managing special education funding, staffing, and special education programming. The interview participants provided district level experiences and perspectives that were used to add context to the findings from the applied fiscal analysis. This step emphasized how funding impacts decisions in the school system, offering insight into the challenges and considerations that cannot be fully captured by data analysis alone.

Participants

The purpose of the interviews was to include the experiences of Kansas school district practitioners and their perspectives and lived experiences with funding and providing special

education services. Purposeful maximum variation sampling was used to select the six participants. Maximum variation sampling intentionally selects cases that differ on characteristics that are relevant to the research questions, while allowing common themes to emerge (Patton, 2015). In explanatory sequential mixed methods research, qualitative participants are typically selected based on the quantitative findings to provide additional explanation and context for those results (Creswell & Plano Clark, 2018).

The qualitative phase was intentionally limited to six interviews. In qualitative and mixed methods research, sample size is determined by the purpose of the study, the research questions, and the depth and relevance of the data collected, rather than by statistical representation (Creswell & Plano Clark, 2018, Malterud et al., 2016; Patton, 2015). The concept of information power suggests that fewer participants are required when the sample is highly relevant to the study purpose, participants have specialized knowledge, and the interviews are focused on answering specific research questions (Malterud et al., 2016). Because participants in this study were selected for their expertise in special education finance and represent diverse district settings across Kansas, six interviews were expected to provide sufficient depth and context to the findings from the applied fiscal analysis.

Purposeful maximum variation sampling was used to identify districts that reflect relevant differences in district characteristics and funding outcomes. The selection process utilized the following criteria:

1. Geographic region - To provide statewide representation, two districts were selected from each of the three regions of Kansas: western, central, and eastern.

2. District size - Districts representing small (<500), medium (500-10,000), and large (>10,000) student enrollments were included to capture differences associated with district size.

3. Special education service delivery model - Districts were selected to represent the three primary organizational structures for special education service delivery in Kansas: stand-alone districts, cooperatives, and interlocals. These structures differ in governance, funding allocation, and how services are provided which may influence perceptions of alternative funding models.

4. Funding impact - Districts were selected based on the funding impacts identified through the applied fiscal analysis under the statutory, flat grant, and weighted student funding models. The sample included districts that experienced substantial increases, moderate increases, and minimal or negative changes under at least one of the funding models to provide multiple perspectives on the effects of alternative funding approaches.

5. Participant experience - Interview participants needed to have a minimum of five years of experience as a superintendent and/or special education director to have direct knowledge of special education and funding decisions.

Once the six districts were identified, invitations were sent by email to the selected participants, as seen in Appendix E. Informed consent was obtained prior to the interview using the form shown in Appendix F. Each interview was conducted virtually via Zoom and lasted approximately 40-60 minutes. With participant permission, interviews were recorded and transcribed using Microsoft 360's transcription feature.

Semi-structured interviews were conducted with the six Kansas school district superintendents or special education directors, each having at least five years of experience

working with special education programs and funding. A semi-structured interview format was selected because it provided a consistent set of questions across participants while allowing the researcher to ask probing questions to explore participants' responses in greater depth (DeJonckheere & Vaughn, 2019). Semi-structured interviews have also been used in educational research to examine the perspectives and decision making of district and school leaders, including superintendents and other district level administrators (De Voto et al., 2023; Ezzani, 2015). As shown in Appendix G, the interview questions were developed and pilot tested prior to implementation to evaluate the clarity of the questions and whether they accurately addressed the research questions (Kallio et al., 2016).

By intentionally selecting districts that represent diversity across Kansas, the qualitative phase intended to identify both shared and contrasting perspectives regarding special education funding. The interviews provided a deeper understanding of the challenges and concerns that district leaders experience within their schools. The qualitative findings were intended to generate insights into the impact at the district level of special education funding and the impact of any potential changes to the funding model.

Protection of Human Subjects

This study involved human participants and examined their thoughts and experiences with special education funding. All procedures were designed to protect participant rights and privacy. Prior to collecting data through interviews, the study was submitted to the Kansas State University Institute Review Board (IRB) for approval. The researcher completed all required training through the Collaborative Institutional Training Initiative prior to the IRB application process. Interviews were not conducted until the district level data had been collected and the

applied fiscal analysis completed. Zoom interviews were scheduled and completed after receiving approval from the IRB.

Participation was voluntary. Participants were recruited through an email invitation (Appendix E). The email clearly explained the purpose of the study and included the questions to be asked (Appendix G). Participants were assured that their identity would stay confidential, and they were assigned a pseudonym to protect their confidentiality. Participants are identified by the pseudonyms Aaron, Brian, Catherine, David, Eric, and Frank throughout the presentation of the qualitative findings. Participants also received the Informed Consent Form (Appendix F) to sign and return prior to participation. A copy of the signed consent form was given to each participant after scheduling the interview.

To secure the data, electronic data were saved on a password protected computer only in the possession of the researcher. Any hard copies that exist were stored in a locked file cabinet. All data will be saved for three years and then destroyed.

Pilot Study

A pilot study is a small scale study done prior to launching a larger investigation. The purpose of the pilot study is to refine the interview questions, and it is also considered a best practice (Creswell & Plano Clark, 2018; Westland & Stuart, 2017). The pilot for this study involved a recorded zoom interview with a special education administrator from a public school district in Kansas to assess the clarity and relevance of the interview questions.

The semi-structured interview questions (Appendix G) were piloted prior to data collection to estimate the length of time needed for all the interview questions. The pilot interview was conducted with an experienced special education director whose district was not selected to participate in the study. The pilot study participant was highly qualified with 13 years

of experience as a special education director and 22 years of total experience in public school administration. The participant had extensive experience working with Kansas special education funding, staffing, determining services, and building and district level administration.

The pilot interview was conducted using the same procedures that were planned for the interview participants. The interview was conducted via Zoom, recorded, transcribed, and reviewed by both the researcher and pilot study participant. Following the interview, the pilot study participant was asked to provide feedback regarding the clarity and relevance of the interview questions and if there were any additional questions that should be included for this study.

The pilot study participant indicated that the interview questions were clear and aligned with the purpose of the study. Based on the participant's feedback, minor revisions were made to the wording of several questions to improve clarity and encourage participants to elaborate on their responses. For one question the word special education was added to clarify that the researcher was referring to special education staff rather than all staff. Another question was cut due to the repetitive nature of what was being asked. The interviewer and participant agreed that it was covered through several previous questions. The total number of questions was reduced from 11 to 10 after the pilot study was conducted.

The pilot interview lasted approximately 40 minutes, which confirmed that the participant interviews should be able to fall within the anticipated timeframe. Following transcription of the interview, the pilot participant reviewed the transcript to verify accuracy. No corrections or additions were identified. Based on the pilot interview and pilot participant's feedback, the interview process and questions were determined to be appropriate for the qualitative phase of the study.

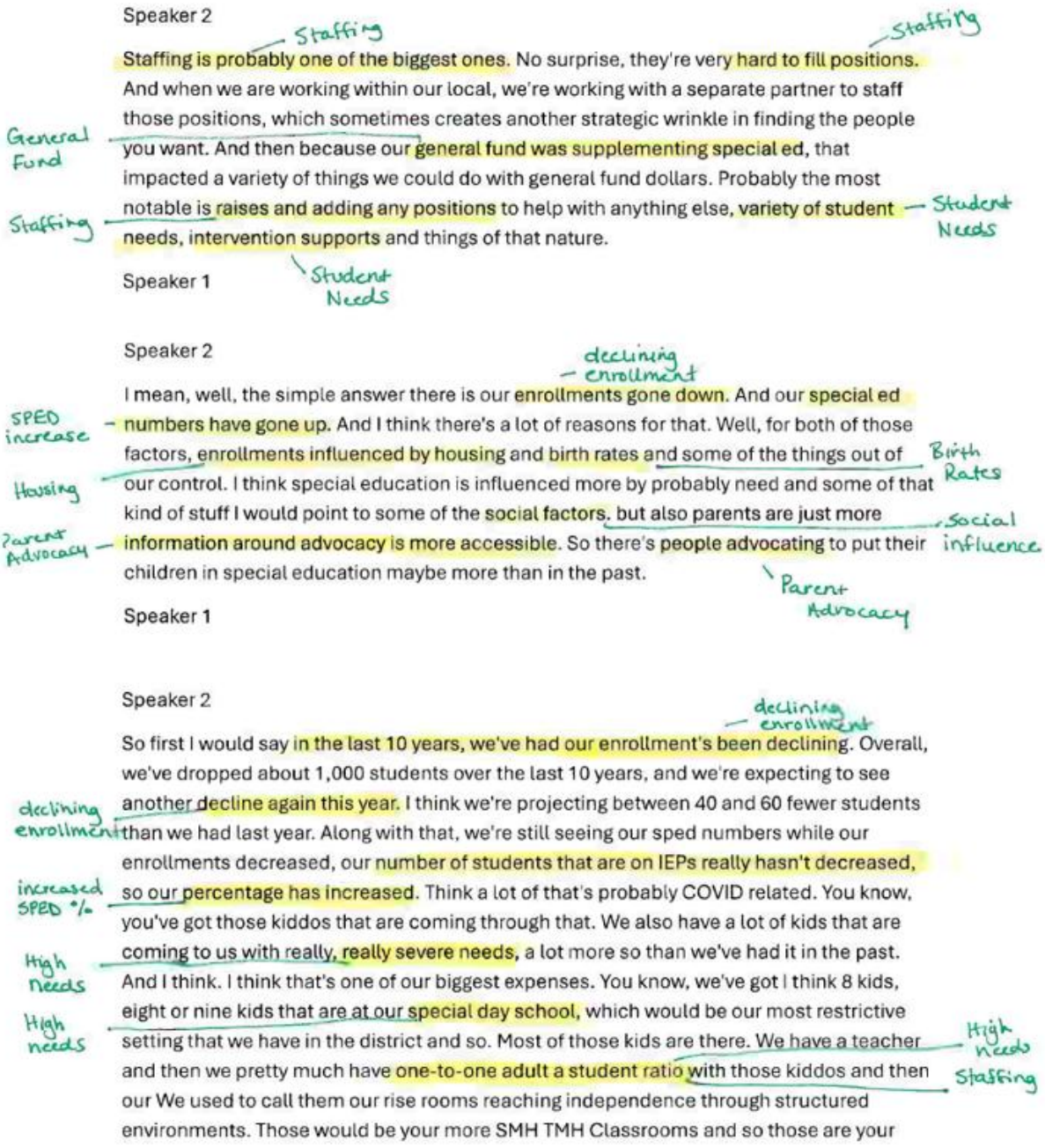
Qualitative Data Analysis

The qualitative data analysis for this study focused on interview data collected from participants regarding special education funding in Kansas. In qualitative research, data are often chunked or divided into manageable units to allow for deeper analysis (Bhattacharya, 2017). This process is known as coding, and assigns meaning to the data in order to identify patterns and themes (Jarvinen & Mik-Meyer, 2020).

This study used descriptive coding to systematically analyze participants' responses. Descriptive coding summarizes the primary topic of a passage of text and provides a way to organize qualitative data (Saldana, 2021). An inductive approach was used, allowing themes to emerge from the data, rather than starting with predetermined categories which are used in deductive analysis (Bhattacharya, 2017).

Interview transcripts were reviewed multiple times, and the researcher hand coded meaningful portions of the text using descriptive codes. During the initial review, meaningful sections of the text were highlighted and labeled with broad categories or codes that summarized the topic of that section. Some examples of the codes that emerged included declining enrollment, staffing, costs, and student needs. These codes were then organized into broader themes that aligned with or added context to the research questions. Through this process, common themes and patterns were identified across the participants' responses (Jarvinen & Mik-Meyer, 2020). The use of descriptive coding allowed the themes to closely mirror the participants' experiences while providing an organized framework for addressing the study's research questions on special education funding (Saldana, 2021).

Figure 3.1 Sample Evidence of Coding



Quality of Research

Numerous qualitative researchers use the concept of trustworthiness (Fetter, 2020). Trustworthiness refers to the credibility, dependability, confirmability, and transferability of

qualitative findings (Lincoln & Guba, 1985). The trustworthiness of the qualitative data was shown through several methods. First, member checking was used with the participants to verify the accuracy of the interview transcripts (Creswell & Poth, 2018). Following completion of the semi-structured interviews, each interview recording was transcribed using Microsoft Word's transcribe feature to provide an accurate account of each participants' responses. The researcher reviewed each transcript while listening to the recorded interview to verify the accuracy of each transcription. Once verified, the transcripts were sent to the interview participants to verify as well. Participants reviewed the transcripts to check for the accuracy of their responses and responded back by email. There were no changes made to the transcriptions based on feedback. This process allowed for corrections and reduced the risk of misinterpretation. Transparency is demonstrated by clearly describing participant selection criteria, interview protocols, and data collection and analysis procedures (Fetter, 2020). These details provide insight into how data are generated and how conclusions are reached. Descriptive coding and identification of themes contribute to rigor in the qualitative analysis (Saldana, 2021). Maintaining clear documentation of coding processes and theme identification helps demonstrate consistency and minimize researcher bias (Lincoln & Guba, 1985; Saldana, 2021).

In explanatory sequential research design, quality also depends on how well the quantitative and qualitative components are integrated (Fetter, 2020). In this study, findings from the applied fiscal analysis were examined along with the qualitative input from educational practitioners to provide additional context on special education funding in Kansas schools. The applied fiscal analysis identified differences in the distribution of state special education funding among Kansas school districts, and the interviews with school leaders provided context for understanding how differences in funding models could affect special education programming

and resources. Through careful design, accurate data representation, and clearly described data analysis, this study demonstrates quality and trustworthiness throughout the research process.

Summary

This study was developed to examine the effects of three proposed state aid distribution models for special education funding in Kansas. This study incorporated an applied fiscal analysis and perspectives from educational leaders regarding the possible effects of modifying the current funding formula for special education.

Chapter 4 - Findings

Introduction

This chapter provides the findings of this explanatory sequential mixed methods study examining the potential effects of alternative special education distribution models on Kansas public school districts. The purpose of the applied fiscal analysis was to compare the fiscal effects of three funding approaches, a statutorily funded model, a flat grant model, and a weighted student model in relationship to the 2023-2024 actual funding model and in relationship to each other. Descriptive statistical measures were calculated to identify differences in funding outcomes for each model and to identify patterns based on district characteristics.

The qualitative phase included six school districts that were selected through purposeful maximum variation sampling. Districts were chosen to represent variety in geographic region, district size, and special education organizational structure. Semi-structured interviews with six experienced school district leaders were conducted to provide insight into how special education funding distributions influence district level decision making and the ability to provide services. The qualitative data were analyzed to identify common themes and perspectives among the interview participants.

This chapter presents the findings from this study in two major sections. The first section presents the findings from the applied fiscal analysis and addresses Research Question 1 and Research Question 2. Research Question 1 examines how statewide special education funding is distributed across Kansas school districts under the three proposed funding models. Research Question 2 examines the effects of the three funding models on individual districts, including changes in district level state aid, local effort, and district rankings across districts of varying sizes. The second section presents the qualitative findings and addresses Research Question 3 by

examining school leaders' perceptions of how special education funding affects district level decision making regarding special education. The chapter concludes with a summary of the findings. Together, these findings provide an examination of the potential effects of alternative special education funding distribution models in Kansas.

Applied Fiscal Analysis - Research Question 1

Research Question 1: Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how does the distribution of state special education funding vary across Kansas school districts? To answer this research question, statewide state aid allocations were compared among the three alternative funding models and between each alternative model and the 2023-2024 actual funding model. Descriptive statistics were used to examine how each proposed funding model distributed the same statewide total allocation among the Kansas school districts.

Statewide Funding Model Comparison

For each funding model, the total statewide state aid appropriation was held constant at the statutory funding requirement of 92% of excess special education costs. Federal entitlement funds and Medicaid reimbursements were assumed to remain unchanged across models and were incorporated only in the calculation of district local effort, consistent with the state's 2023-2024 actual funding formula. The analysis used 2023-2024 school year data, because it was the latest complete set of audited data available at the time of the study. Holding the total state aid constant at the statutory funding level allowed the analysis to isolate changes in how state funding was redistributed under each funding model.

Table 4.1 summarizes the statewide statistics for each funding model. The analysis determined that the total state aid required to fund special education at the statutory 92% level was $703,071,953. Compared to the actual 2023-2024 state appropriation of $515,471,953, an additional $187,600,000 would have been required for Kansas to meet the statutory funding level. The actual 2023-2024 appropriation was used as the funding baseline for comparison. However, the three alternative funding models each used the statutory 92% statewide allocation. This statewide allocation was used to hold the total amount of state aid constant across the three alternative models to isolate differences due to the distribution models rather than changes in the amount of funding. Comparisons with the actual 2023-2024 appropriation provide some additional context on how each model differs from the existing funding model. The use of the statutory 92% funding level as the basis for these scenarios does not establish that this amount is sufficient to meet the educational needs of students with disabilities. It provides a consistent statewide allocation to compare the distribution effects of the three simulated funding models.

Under the statutory model, the additional $187,600,000 was distributed to districts according to each district's proportion of statewide local effort. The flat grant and weighted student models used the same total statewide appropriation but applied different methods to distribute state aid among districts.

Table 4.1 Descriptive Statistics for State Aid Allocations by Funding Model

Total State Aid Per District				
Statistic	2023-24 Actual	Statutory 92%	Flat Grant	Weighted
Mean	$ 1,802,349	$ 2,458,294	$ 2,458,294	$ 2,458,294
Median	$ 586,298	$ 754,008	$ 810,675	$ 813,079
Standard Deviation	$ 4,898,496	$ 6,952,897	$ 6,044,047	$ 5,960,622
Skewness	7.531	7.484	$ 6.788	$ 6.480
Range	$ 57,418,200	$ 80,499,232	$ 68,545,786	$ 64,741,839
Minimum	$ 60,718	$ 93,864	$ 45,672	$ 45,624
Maximum	$ 57,478,918	$ 80,593,095.47	$ 68,591,457	$ 64,787,463
Sum	$ 515,471,953	$ 703,071,953	$ 703,071,953	$ 703,071,953
Count	286	286	286	286
Q1	$ 322,359	$ 421,500	$ 451,009	$ 454,530
Q3	$ 1,234,634	$ 1,611,886	$ 1,842,097	$ 1,866,395
IQR	$ 912,275	$ 1,190,386	$ 1,391,087	$ 1,411,864
Coefficient of Variation	271.78%	282.83%	245.86%	242.47%

Distribution Characteristics

The descriptive statistics presented in Table 4.1 demonstrate that the three funding models distributed the same total state aid differently across Kansas public school districts. The 2023-24 Actual column shows the actual state aid that was distributed under the existing Kansas funding model during the 2023-2024 school year. The three columns with the alternative funding models all use the statutory 92% total statewide allocation. As expected, the mean state aid allocation remained constant across all three funding models at $2,458,294 per district since the total statewide allocation and the number of districts remained constant at 286. However, the median allocation differed among the models, indicating that districts received different amounts of state aid depending on the allocation formula. The weighted student funding model produced the highest median district allocation of $813,079, followed by the flat grant funding model at $810,675, and the statutory funding model produced the lowest median allocation of $754,008.

Measures of variability also demonstrate differences in the distribution of state aid among the funding models. Standard deviation represents how spread out from the mean or average a data set is. The statutory funding model showed the greatest standard deviation at $6,952,897 and the greatest coefficient of variation at 282.83%, indicating a larger variation in district allocations. In contrast, the weighted student funding model showed the lowest standard deviation at $5,960,622 and the lowest coefficient of variation at 242.47%, demonstrating a more consistent distribution of state aid across school districts. The flat grant funding model fell between the statutory model and the weighted student model with a standard deviation of $6,044,047 and a coefficient of variation of 245.86%. A funding model with a larger standard deviation indicates that the state aid varies more among districts, meaning some districts receive considerably more than the average while others receive substantially less than the average. The coefficient of variation compares variability relative to the mean. Since the same statewide allocation is used, the mean is consistent in this case. However, the coefficient of variation communicates the variation as a percentage of the mean, which can provide a format that is easier to directly compare among the different models.

Differences were also observed in the range and interquartile range of district allocations. The statutory funding model generated the largest district allocation of $80,593,095, followed by $68,591,457 under the flat grant model, and $64,787,463 under the weighted student model. This represents a difference of $15,805,632 between the highest and lowest maximum allocations. Similarly, the smallest district allocation varied across models, ranging from $93,864 under the statutory model to $45,672 under the flat grant model and $45,624 under the weighted student model. This produced a difference of $48,240 among models for the smallest allocation. The interquartile range, which represents the middle 50% of district allocations, was the largest under

the weighted student model at $1,411,864, followed by the flat grant model at $1,391,087, and then the statutory funding model at $1,190,386. Kansas district data include some very large and very small districts, which produce some extreme values or outliers. The interquartile range is less impacted by these outliers, so these data can provide a comparison of how funding varies among the middle 50% of districts. These measures of variability again show that while all three models distributed the same statewide allocation, the spread of district allocations differed across the three funding models.

All three funding models were positively or right skewed, indicating that district state aid allocations were concentrated among a small number of districts who received large allocations, while most districts received much smaller amounts. The statutory funding model produced the greatest skewness at 7.484, followed by the flat grant funding model at 6.788, and the weighted student funding model at 6.480. While all three models were positively skewed, the weighted student model indicates a slightly less concentrated distribution of state aid among the districts receiving the largest amounts of funding.

Although each funding model distributed the same total amount of state aid, the descriptive statistics consistently demonstrate that the three formulas allocated funding differently among individual Kansas school districts. The statutory funding model showed the greatest variation in district funding amounts, while the weighted student model had the lowest standard deviation and range, indicating less variability in district allocations. However, the flat grant model produced a slightly lower interquartile range, indicating less variability among the middle 50% of district allocations. While Research Question 1 examined how the three funding models distributed state aid across Kansas districts, Research Question 2 explored how these differences impacted individual districts.

The findings also show different strengths and limitations of each funding model. The statutory funding model is the most responsive to differences in the special education expenditures of districts since the funding is tied to the actual excess costs of providing services. This funding model showed the greatest variation in funding amounts but appears to provide closer alignment of actual district expenditures and state aid. Overall, the weighted student model produced the most consistent distribution with the lowest relative variability. This approach attempts to align the service needs of students with the funding levels provided. However, the effectiveness of this model depends on the weighting categories that are selected and the weights assigned to those categories. The flat grant model demonstrated the lowest variability within the middle 50% of district allocations. It provides the same amount of funding per student and does not account for differences in students' needs or the intensity of services required. These three distribution models reflect different approaches to balancing actual costs, simplicity, predictability, and recognizing the differences in student needs.

Table 4.2 displaces the statistics showing the increase in funding the statutory 92% would make in comparison to the 2023-2024 state aid. It also demonstrates how the state aid statistics would change if the flat grant and weighted student models were kept at the 2023-2024 state aid level. The minimum decreases for both models (flat grant $27,905 and weighted student $22,596) from the 2023-2024 actual state aid ($60,718).

Table 4.2 Descriptive Statistics for State Aid Allocations by Funding Model with 2023-2024 Funding Level

Total State Aid Per District				
Statistic	2023-24 State Aid	Statutory 92%	Flat Grant	Weighted
Mean	$ 1,802,349	$ 2,458,294	$ 1,802,349	$ 1,802,349
Median	$ 586,298	$ 754,008	$ 594,376	$ 583,835
Standard Deviation	$ 4,898,496	$ 6,952,897	$ 4,431,431	$ 4,529,701
Skewness	7.531	7.484	$ 6.788	$ 6.979
Range	$ 57,418,200	$ 80,499,232	$ 50,262,450	$ 52,654,308
Minimum	$ 60,718	$ 93,864	$ 27,905	$ 22,596
Maximum	$ 57,478,918	$ 80,593,095.47	$ 50,290,355	$ 52,676,904
Sum	$ 515,471,953	$ 703,071,953	$ 515,471,953	$ 515,471,953
Count	286	286	286	286
Q1	$ 322,359	$ 421,500	$ 330,674	$ 320,482
Q3	$ 1,234,634	$ 1,611,886	$ 1,350,601	$ 1,316,434
IQR	$ 912,275	$ 1,190,386	$ 1,019,927	$ 995,952
Coefficient of Variation	271.78%	282.83%	245.87%	251.32%

Applied Fiscal Analysis - Research Question 2

Research Question 2: Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how do the funding models differ in district level state aid, local effort, district size, and district rankings? To answer research question 2, district level financial outcomes were compared across the three alternative special education funding models. The analysis examined changes in state aid and local effort, funding outcomes by district size, and district rankings based on both the dollar amount and percentage of change in state aid under each model.

District Level State Aid Comparison

While the descriptive statistics examined differences in the overall distribution of state aid, Table 4.3 demonstrates how those differences impacted district level funding. The three alternative funding models were developed using a consistent statewide allocation equal to the amount needed to fund 92% of excess special education costs. This represents the level of

funding required by Kansas law. However, the actual amount distributed in 2023-2024 was less than the amount required by law. The actual 2023-2024 funding distribution provides a baseline to compare the alternative models against.

Table 4.3 Kansas District Summary Measures

Kansas District Summary Measures			
Measure	Statutory	Flat Grant	Weighted
Districts Increasing	285	265	265
Districts Decreasing	0	21	21
Average Increase	$ 658,246	$ 711,077	$ 712,104
Average Decrease	$ -	$ (39,780)	$ (52,738)
No Change	1	0	0
Largest Increase	$ 23,114,177	$ 12,295,161	$ 11,954,871
Largest Decrease	$ -	$ (134,314)	$ (165,707)

As shown in Table 4.3, the statutory funding model increased state aid for 285 school districts, with one district receiving the same aid as under the actual 2023-2024 funding level. Pleasanton Public Schools actual 2023-2024 state aid was $422,452, while its excess cost was only $52,335. As a result, the district's actual state aid already exceeded 92% of its calculated excess costs.

The flat grant and weighted student funding models redistributed state aid among districts while also maintaining the same statewide level of funding. Although most districts received increases in state aid compared to the actual 2023-2024 funding distribution, some districts experienced decreases. Under both the flat grant and weighted student funding models, 265 districts received additional state aid, while 21 districts received less state aid than they did under the actual 2023-2024 distribution.

A closer look at the districts receiving less state aid (Table 4.4) under the alternative funding models showed a few common characteristics. Under the flat grant model, 21 districts

received less state aid than they did under the actual 2023-2024 distribution. Of these districts, 14 (67%) were classified as small districts, 7 (33%) as medium districts, and none were classified as large districts. Additionally, 19 of the 21 districts (90%) were part of either a cooperative or interlocal arrangement, while only 2 districts (10%) were independent. Geographically, the districts were represented across all three regions, with 9 districts (43%) located in the East, 6 (29%) in the Central region, and 6 (29%) in the West.

Table 4.4 Characteristics of Districts Experiencing Decreased Funding

Districts Experiencing Decreased Funding		
Characteristics	Flat Grant	Weighted
Independent	2	2
Cooperative	10	12
Interlocal	9	7
West	6	6
Central	6	7
East	9	8
Small	14	14
Medium	7	7
Large	0	0

Under the weighted student funding model, 21 districts received less state aid than under the actual 2023–2024 distribution. Of these districts, 14 (67%) were small districts, 7 (33%) were medium districts, and none were classified as large districts. Nineteen of the 21 districts (90%) were part of either a cooperative or interlocal arrangement, with only 2 districts (10%) structured as independent districts. The districts were again represented across all three geographic regions, with 8 districts (38%) located in the East, 7 (33%) in the Central region, and 6 (29%) in the West.

These findings show that the districts receiving less state aid under the alternative funding models were primarily small districts and districts participating in cooperative or interlocal special education structures. The geographic analysis showed districts experiencing decreases located in each of the three regions. The similarity in the characteristics of districts experiencing decreases under both models suggests that the redistribution of state aid affected a similar group of districts, even though the two models used different variables to distribute funding. These descriptive findings do not establish that district size, organizational structure, or geographic location caused the decreases. However, they do describe characteristics shared by districts that experienced a reduction in funding when compared with the actual 2023–2024 distribution they received.

The differences between the alternative distributions and the actual 2023-2024 distribution reflect the different variables used to determine state aid. The actual 2023-2024 distribution reflected excess costs of districts but only to the extent of the statewide appropriation determined by legislators. It did not fully fund the statutory 92% as required. In contrast, the statutory model allocated the full amount required by Kansas law according to districts' excess costs. The flat grant model redistributed the same statewide allocation based on special education enrollment numbers and the weighted student funding model redistributed state aid according to student need. The districts receiving less state aid under the flat grant and weighted student models represent districts that received a larger share of the 2023-2024 actual distribution than under the alternative funding models.

The extent of funding changes also differed across the three models. Under the statutory funding model, the average funding increase was $658,246, with the largest district increase of $23,114,177. Under the flat grant, the average funding increase was greater at $711,077, but the

largest increase for an individual district was lower at $12,295,161. The weighted student model produced the highest average funding increase of $712,104 but the highest district allocation fell between the other two methods at $11,954,871. The $11,159,306 difference between the largest and smallest increase demonstrates that the three funding models distributed additional state aid differently, particularly among districts receiving the greatest dollar amount of support. Both the flat grant and weighted student funding models produced funding reductions for a small number of districts, with an average loss of $39,780 under the flat grant model and an average loss of $52,738 under the weighted student model for districts who experienced a reduction in funding.

Overall, the findings indicate that the allocation of state aid can differ considerably among school districts even when the total statewide appropriation remains the same. The statutory model provides funding increases or flat funding to all districts based on actual excess costs, while the flat grant and weighted student funding models redistribute funding using alternative methods based on students, which result in a decrease in funding for some districts.

Local Effort Comparison

As state aid increased under each funding model, districts experienced corresponding reductions in required local effort. Table 4.5 summarizes changes in local effort at the district level under the statutory, flat grant, and weighted student funding models.

Table 4.5 shows the highest mean new local effort with the weighted student funding model at $923,940. The flat grant had a mean new local effort of $917,292 and the statutory model produced the lowest mean at $879,026. The actual mean local effort for the 2023-2024 school year was $1,534,970. The increase in total state aid had a substantial impact on the average local effort required of districts under all three distribution models, with the statutorily funded model reflecting the largest average savings to districts.

Table 4.5 Summary of changes in District Local Effort by Funding Model

Summary of Changes in District Local Effort by Funding Model			
Measure	Statutory	Flat Grant	Weighted
Mean New Local Effort	$ 879,026	$ 917,292	$ 923,940
Mean Reduction	$ 655,944	$ 617,678	$ 611,030
Median Reduction	$ 173,260	$ 200,386	$ 203,708
Largest Reduction	$ 23,114,177	$ 12,295,161	$ 11,954,871
Largest Increase	$ -	$ 134,314	$ 165,707
Total Statewide Reduction	$ 187,600,000	$ 187,600,000	$ 187,600,000

The statutory funding model also showed the largest average reduction in the districts' local effort, with a mean reduction of $655,944. The flat grant model generated a slightly smaller mean reduction at $617,678 and the weighted student model created a smaller mean reduction at $611,030. When comparing the median reductions in local effort, the weighted student model produced the largest reduction of $203,708. The flat grant model had a slightly smaller median reduction at $200,386 and the statutory model saw a smaller median reduction of $173,260.

Table 4.5 shows that the statutory model produced the largest individual district reduction of $23,114,177, which would produce considerable financial savings to at least one district. The flat grant funding model produced the largest reduction in local effort for a district of $12,295,161 and under the weighted student funding model the largest reduction for an individual district was $11,954,871. The statutory model is dependent on district expenditures, so these results indicate considerable financial relief for districts with the highest special education costs.

Under the statutory model, every district received a reduction or no change in local effort. In contrast to the statutory model, redistributing state aid under the flat grant and weighted student funding models produced an increase in financial responsibility for some districts. Under

the flat grant, the largest district increase was $134,314, indicating an increase in local effort for at least one district. The weighted student funding model also created an increased financial burden for at least one district with an increase of $165,707.

Funding Outcomes by District Size

To further explore the district level impact of the three proposed funding models, districts were grouped into three categories based on enrollment size. Districts with less than 500 FTE students were grouped in the small category, districts with 500-9,999 FTE were considered medium sized, and districts with 10,000 or more FTE students were classified as large. This analysis was done to determine if the redistribution of state aid had a similar impact across different sized districts. Table 4.6 summarizes average state aid allocations, local effort, and funding changes for small, medium, and large districts.

Table 4.6 shows that medium sized districts represented 192 of the 286 Kansas school districts. Small districts accounted for 87 districts and only 7 districts were categorized as large. However, the average enrollment for small districts was 351 FTE, medium districts 1,642 FTE, and large districts had an average enrollment of 25,496 FTE. While there are a small number of large districts, the large districts represent a large percentage of the state's total student enrollment.

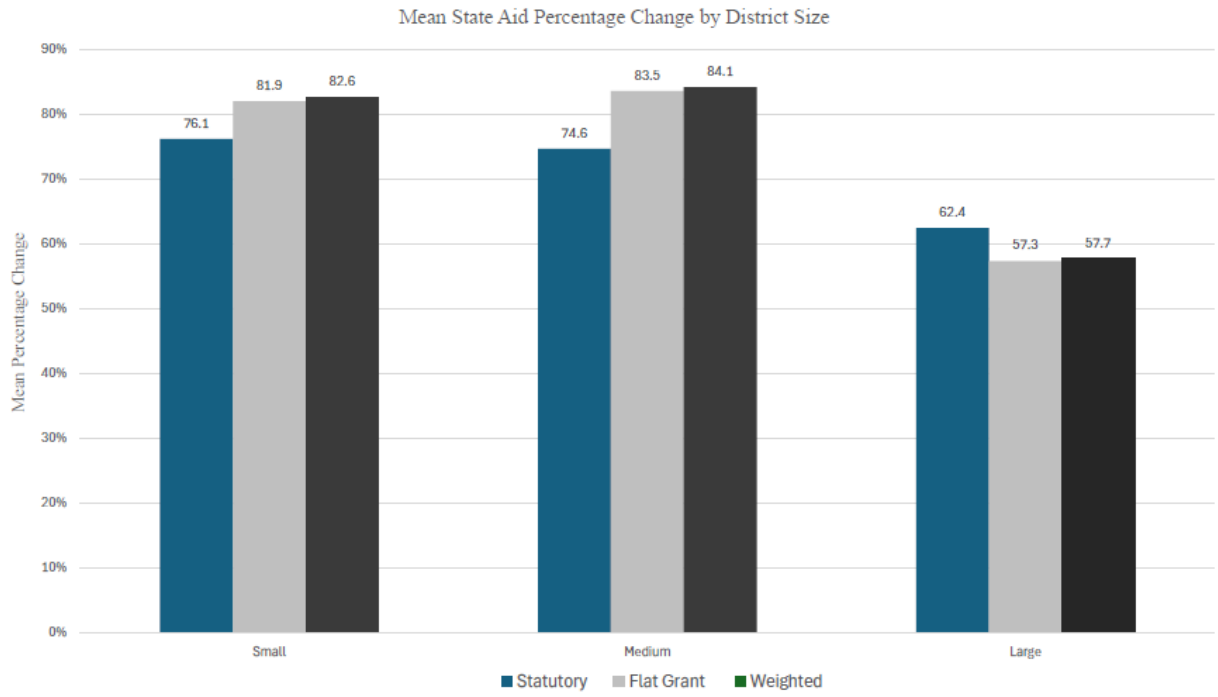
Table 4.6 District Size Analysis Summary

District Size Analysis Summary			
Measure	**Small (<500 FTE)**	**Medium (500-9,999 FTE)**	**Large (>10,000 FTE)**
District Characteristics			
Measure	**Small**	**Medium**	**Large**
Number of Districts	87	192	7
Mean FTE Enrollment	351	1,642	25,496
Mean SPED Headcount	45	298	4,461
Mean SPED Expenditures	415,403	2,967,667	62,529,882
State Aid			
Measure	**Small**	**Medium**	**Large**
Mean 2023-24 Actual	$ 242,979	$ 1,599,037	$ 26,759,670
Mean Statutory State Aid	$ 316,087	$ 2,105,383	$ 38,762,683
Mean Flat Grant State Aid	$ 335,014	$ 2,272,133	$ 33,953,734
Mean Weighted State Aid	$ 336,704	$ 2,276,171	$ 33,821,968
Local Effort			
Measure	**Small**	**Medium**	**Large**
Mean 2023-24 Actual Local Effort	$ 171,080	$ 1,184,898	$ 28,088,170
Mean Statutory Local Effort	$ 97,972	$ 678,551	$ 16,085,156
Mean Flat Grant Local Effort	$ 91,265	$ 563,265	$ 20,894,106
Mean Weighted Local Effort	$ 93,361	$ 567,414	$ 21,025,872
Funding Changes			
Measure	**Small**	**Medium**	**Large**
Mean Statutory Change $	$ 73,108	$ 506,346	$ 12,003,014
Mean Flat Grant Change $	$ 92,035	$ 673,096	$ 7,194,064
Mean Weighted Change $	$ 93,725	$ 677,134	$ 7,062,298
Mean Statutory Change %	76.1%	74.6%	62.4%
Mean Flat Grant Change %	81.9%	83.5%	57.3%
Mean Weighted Change %	82.6%	84.1%	57.7%

Regardless of size category, the mean state aid increased across all groups and all funding models. As shown in Figure 4.1, the percentage change in the mean state aid between models reflected a difference for the large districts. Comparing the percentage of change better reflects the impact of the three funding models. The flat grant model produced the largest average percentage increase in state aid for both the small districts at 81.9% and the medium districts at 83.5%. The large districts only saw a percentage increase of 57.3% under the flat grant model.

The statutory funding model produced the largest average percentage increase for large districts at 62.4%. However, this model produced the smallest percentage increase for both the small districts at 76.1% and the medium districts at 74.6%. Overall, the large districts did not see as large an increase as the small and medium districts when viewed as a percentage of change from the 2023-2024 actual funding model.

Figure 4.1 Mean State Aid Percentage Change by District Size



The results were similar with the mean local effort. Local effort changes reflected the additional state aid provided under all three funding models. Under the flat grant model, both small and medium districts saw a noticeable decrease in local effort, while large districts did not experience as substantial of a decrease. Under the weighted student model, the small and medium districts received notably smaller average decreases in local effort. While all three models reduced the local effort required of districts on average, the statutory funding model produced the most consistent local effort reductions across all three models.

Overall, the district size comparison again indicates that all district size categories benefit from increased state aid. However, the impact of those benefits varies under the different proposed distribution models when examining them through the three categories based on district size.

District Rankings by State Aid Change

To provide additional context on the district level impact of the three funding models, districts were ranked according to the dollar amount of change in state aid they would receive under each proposed distribution model. Table 4.7 shows the fifteen districts that received the largest increase in state aid and the fifteen districts that received the largest decrease in state aid under each funding model. The full list of rankings by the change in funding amount can be found in Appendix H. Under the statutory model, there were no districts that received a decrease, so these tables show the districts that received the largest increase and the districts that received the smallest change in funding.

Under the statutory funding model, the largest state aid increases were concentrated among some of the state's largest school districts. Wichita USD 259, the largest district in the state with over 45,000 students, received an increase of $23,114,177, Olathe USD 233, with over 33,000 students, received an increase of $15,382,896. and Blue Valley USD 229, with over 25,000 students, saw an increase of $13,194,680 in state aid. Other large school districts, including Shawnee Mission, Topeka, and Kansas City, also show up under the top districts with the largest increases in state aid. These results are consistent with the statutory model relying on

Table 4.7 District Rankings by State Aid Change

2023-24 Actual Funding Top 15 Districts			
Rank	USD	District	State Aid
1	D0259	Wichita	$ 57,478,918
2	D0233	Olathe	$ 35,574,214
3	D0229	Blue Valley	$ 28,149,347
4	D0512	Shawnee Mission Pub Sch	$ 25,337,328
5	D0501	Topeka Public Schools	$ 16,858,364
6	D0497	Lawrence	$ 12,739,363
7	D0500	Kansas City	$ 11,180,153
8	D0266	Maize	$ 9,830,382
9	D0475	Geary County Schools	$ 9,736,594
10	D0383	Manhattan-Ogden	$ 9,029,854
11	D0231	Gardner Edgerton	$ 8,972,779
12	D0437	Auburn Washburn	$ 8,175,953
13	D0305	Salina	$ 8,046,984
14	D0265	Goddard	$ 7,386,238
15	D0232	De Soto	$ 6,810,872

Statutory Funding Model Top 15 Districts - Largest Increase			
Rank	USD	District	State Aid Change
1	D0259	Wichita	$ 23,114,177
2	D0233	Olathe	$ 15,382,896
3	D0229	Blue Valley	$ 13,194,680
4	D0512	Shawnee Mission Pub Sch	$ 9,928,511
5	D0501	Topeka Public Schools	$ 8,715,929
6	D0500	Kansas City	$ 7,648,732
7	D0497	Lawrence	$ 6,036,170
8	D0231	Gardner Edgerton	$ 3,503,421
9	D0232	De Soto	$ 3,258,277
10	D0475	Geary County Schools	$ 3,106,778
11	D0265	Goddard	$ 2,823,071
12	D0383	Manhattan-Ogden	$ 2,723,593
13	D0437	Auburn Washburn	$ 2,684,100
14	D0457	Garden City	$ 2,539,321
15	D0261	Haysville	$ 2,534,685

Flat Grant Model Top 15 Districts - Largest Increase			
Rank	USD	District	State Aid Change
1	D0500	Kansas City	$ 12,295,161
2	D0259	Wichita	$ 11,112,539
3	D0501	Topeka Public Schools	$ 8,854,869
4	D0260	Derby	$ 5,482,306
5	D0512	Shawnee Mission Pub Sch	$ 4,996,371
6	D0229	Blue Valley	$ 4,734,361
7	D0233	Olathe	$ 4,685,493
8	D0383	Manhattan-Ogden	$ 4,412,884
9	D0305	Salina	$ 4,398,586
10	D0457	Garden City	$ 4,332,346
11	D0497	Lawrence	$ 3,679,655
12	D0470	Arkansas City	$ 3,655,221
13	D0230	Spring Hill	$ 3,526,930
14	D0385	Andover	$ 2,739,464
15	D0437	Auburn Washburn	$ 2,389,461

Weighted Funding Model Top 15 Districts - Largest Increase			
Rank	USD	District	State Aid Change
1	D0500	Kansas City	$ 11,954,871
2	D0501	Topeka Public Schools	$ 9,913,596
3	D0259	Wichita	$ 7,308,545
4	D0233	Olathe	$ 7,249,474
5	D0260	Derby	$ 6,654,961
6	D0383	Manhattan-Ogden	$ 5,105,864
7	D0229	Blue Valley	$ 4,968,286
8	D0305	Salina	$ 4,621,871
9	D0497	Lawrence	$ 4,543,841
10	D0457	Garden City	$ 3,921,654
11	D0230	Spring Hill	$ 3,848,075
12	D0512	Shawnee Mission Pub Sch	$ 3,497,476
13	D0470	Arkansas City	$ 2,987,926
14	D0266	Maize	$ 2,653,020
15	D0261	Haysville	$ 2,475,759

2023-24 Actual Funding Bottom 15 Districts			
Rank	USD	District	State Aid
1	D0468	Healy Public Schools	$ 60,718
2	D0476	Copeland	$ 71,736
3	D0217	Rolla	$ 72,766
4	D0291	Grinnell Public Schools	$ 74,527
5	D0275	Triplains	$ 89,619
6	D0209	Moscow Public Schools	$ 90,811
7	D0106	Western Plains	$ 93,572
8	D0292	Wheatland	$ 93,981
9	D0225	Fowler	$ 94,889
10	D0242	Weskan	$ 98,037
11	D0103	Cheylin	$ 104,255
12	D0269	Palco	$ 105,849
13	D0241	Wallace County Schools	$ 110,049
14	D0314	Brewster	$ 113,465
15	D0474	Haviland	$ 124,041

Statutory Funding Model Top 15 Districts - Smallest Change			
Rank	USD	District	State Aid Change
1	D0344	Pleasanton	$ -
2	D0390	Hamilton	$ 3,063
3	D0217	Rolla	$ 21,788
4	D0476	Copeland	$ 22,128
5	D0225	Fowler	$ 26,551
6	D0106	Western Plains	$ 26,615
7	D0209	Moscow Public Schools	$ 27,358
8	D0474	Haviland	$ 28,814
9	D0269	Palco	$ 30,764
10	D0275	Triplains	$ 31,924
11	D0285	Cedar Vale	$ 35,472
12	D0468	Healy Public Schools	$ 35,555
13	D0291	Grinnell Public Schools	$ 36,282
14	D0371	Montezuma	$ 37,920
15	D0511	Attica	$ 40,268

Flat Grant Model Top 15 Districts - Largest Decrease			
Rank	USD	District	State Aid Change
1	D0359	Argonia Public Schools	$ (134,314)
2	D0283	Elk Valley	$ (93,926)
3	D0346	Jayhawk	$ (92,803)
4	D0333	Concordia	$ (75,442)
5	D0403	Otis-Bison	$ (74,460)
6	D0251	North Lyon County	$ (67,574)
7	D0384	Blue Valley - Randolph	$ (49,371)
8	D0275	Triplains	$ (43,947)
9	D0509	South Haven	$ (39,869)
10	D0386	Madison-Virgil	$ (32,765)
11	D0345	Seaman	$ (28,719)
12	D0223	Barnes	$ (24,272)
13	D0468	Healy Public Schools	$ (15,046)
14	D0392	Osborne County	$ (14,294)
15	D0245	LeRoy-Gridley	$ (11,671)

Weighted Funding Model Top 15 Districts - Largest Decrease			
Rank	USD	District	State Aid Change
1	D0346	Jayhawk	$ (165,707)
2	D0359	Argonia Public Schools	$ (146,273)
3	D0333	Concordia	$ (108,955)
4	D0251	North Lyon County	$ (82,259)
5	D0283	Elk Valley	$ (72,951)
6	D0403	Otis-Bison	$ (68,158)
7	D0384	Blue Valley - Randolph	$ (64,363)
8	D0345	Seaman	$ (63,364)
9	D0386	Madison-Virgil	$ (47,968)
10	D0392	Osborne County	$ (44,896)
11	D0275	Triplains	$ (43,995)
12	D0330	Mission Valley	$ (36,435)
13	D0509	South Haven	$ (31,061)
14	D0362	Prairie View	$ (30,568)
15	D0334	Southern Cloud	$ (26,871)

district level special education expenditures to determine state aid. Because the larger districts would generate the largest amount of expenditures in order to serve their greater number of students, they received the largest dollar amounts when the statutory level of funding was increased.

When comparing all three of the alternative distribution models, nine districts showed up in the top 15 increases under all three funding models. Those districts included: Wichita USD 259, Olathe USD 233, Blue Valley USD 229, Shawnee Mission USD 512, Topeka USD 501, Kansas City USD 500, Lawrence USD 497, Manhattan-Ogden USD 383, and Garden City USD 457. These districts represent some of the largest districts across Kansas, which suggests that district size is closely tied to the largest dollar increases in state aid under all three distribution models.

When comparing the districts that received decreases under the alternative distribution models, a different pattern emerged. Twelve districts showed up in the top 15 districts with decreases under both the flat grant the weighted student model. Those districts included: Argonia USD 359, Elk Valley USD 283, Jayhawk USD 346, Concordia USD 333, North Lyon County USD 251, Otis-Bison USD 403, Blue Valley-Randolph USD 384, Seaman USD 345, Madison-Virgil USD 386, Osborne County USD 392, Triplains USD 275, and South Haven USD 509. These districts were primarily small with a few medium sized districts. There were no large districts that received a decrease in funding under the flat grant or weighted student model distributions.

The two districts with similar names further demonstrate the funding pattern. Blue Valley USD 229, a large district in Johnson County with 25,617 students, is listed in the 15 districts receiving the largest increases under all three distribution models. Blue Valley-Randolph USD

384, a small district in Riley County with 403 students, is listed among the districts receiving the largest decreases under both the flat grant and weighted student models. They represent two distinct school districts with substantially different enrollment sizes. Overall, the distribution of state aid when looking at total dollar amounts was associated with district size. The large districts represented the districts receiving the largest increases and small and medium districts were represented among those receiving decreases under the flat grant and weighted student models.

District Rankings by State Aid Percentage Change

The previous section ranked districts according to the dollar amount of change in special education state aid. To provide a different perspective on the district level impact of the three funding models, in this section, districts were ranked according to the percentage of change in state aid they received under each alternative distribution model. Percentage of change gives the relative change in funding compared to the actual 2023-2024 funding distribution each district received. This measure is useful when comparing districts of different sizes. The same dollar amount can represent a notably different percentage of a district's state aid. Table 4.8 presents the fifteen districts with the largest percentage increases in state aid and the fifteen districts that received the largest percentage decreases in state aid under each funding model. The full list of rankings by the percentage of change in funding amount can be found in Appendix I. Again, since there were no districts receiving a decrease under the statutory model, the districts shown represent those who received the largest percentage increase and the smallest percentage of change.

The percentage rankings show that the districts experiencing the greatest relative changes were not necessarily those experiencing the greatest dollar changes. For example, under the

Table 4.8 District Rankings by State Aid Percentage Change

Statutory Funding Model Top 15 Districts - Largest Percentage Increase				
Rank	USD	District	Percent Change	Dollar Change
1	D0335	North Jackson	73.2%	$ 192,949
2	D0500	Kansas City	68.4%	$ 7,648,732
3	D0468	Healy Public Schools	58.6%	$ 35,555
4	D0465	Winfield	58.4%	$ 1,484,440
5	D0207	Fort Leavenworth	55.9%	$ 697,257
6	D0242	Weskan	55.5%	$ 54,440
7	D0103	Cheylin	53.4%	$ 55,700
8	D0501	Topeka Public Schools	51.7%	$ 8,715,929
9	D0469	Lansing	51.2%	$ 1,480,738
10	D0457	Garden City	50.5%	$ 2,539,321
11	D0105	Rawlins County	50.1%	$ 140,545
12	D0314	Brewster	49.5%	$ 56,164
13	D0409	Atchison Public Schools	49.0%	$ 782,744
14	D0291	Grinnell Public Schools	48.7%	$ 36,282
15	D0272	Waconda	48.1%	$ 151,485

Flat Grant Model Top 15 Districts - Largest Percentage Increase				
Rank	USD	District	Percent Change	Dollar Change
1	D0218	Elkhart	460.4%	$ 1,188,215
2	D0335	North Jackson	151.2%	$ 398,599
3	D0471	Dexter	133.6%	$ 417,885
4	D0507	Satanta	128.1%	$ 213,725
5	D0322	Onaga-Havensville-Wheat	126.4%	$ 242,253
6	D0214	Ulysses	121.7%	$ 1,119,995
7	D0482	Dighton	119.0%	$ 210,971
8	D0430	South Brown County	115.6%	$ 640,883
9	D0470	Arkansas City	115.2%	$ 3,655,221
10	D0490	El Dorado	112.6%	$ 1,854,283
11	D0500	Kansas City	110.0%	$ 12,295,161
12	D0409	Atchison Public Schools	106.5%	$ 1,699,620
13	D0299	Sylvan Grove	104.4%	$ 264,413
14	D0340	Jefferson West	103.8%	$ 1,120,411
15	D0387	Altoona-Midway	101.4%	$ 157,094

Weighted Funding Model Top 15 Districts - Largest Percentage Increase				
Rank	USD	District	Percent Change	Dollar Change
1	D0218	Elkhart	516.9%	$ 1,334,021
2	D0299	Sylvan Grove	181.4%	$ 459,203
3	D0335	North Jackson	158.8%	$ 418,726
4	D0471	Dexter	146.3%	$ 457,830
5	D0214	Ulysses	143.7%	$ 1,321,792
6	D0507	Satanta	136.1%	$ 227,096
7	D0482	Dighton	129.2%	$ 228,952
8	D0322	Onaga-Havensville-Wheat	128.9%	$ 246,984
9	D0490	El Dorado	122.0%	$ 2,009,987
10	D0387	Altoona-Midway	115.6%	$ 179,166
11	D0467	Leoti	111.5%	$ 270,345
12	D0511	Attica	110.7%	$ 243,960
13	D0430	South Brown County	108.8%	$ 603,018
14	D0409	Atchison Public Schools	108.1%	$ 1,726,338
15	D0500	Kansas City	106.9%	$ 11,954,871

Statutory Funding Model Top 15 Districts - Smallest Percentage Change				
Rank	USD	District	Percent Change	Dollar Change
1	D0344	Pleasanton	0.0%	$ -
2	D0390	Hamilton	2.1%	$ 3,063
3	D0360	Caldwell	12.1%	$ 47,765
4	D0204	Bonner Springs	12.3%	$ 388,222
5	D0330	Mission Valley	15.5%	$ 107,418
6	D0377	Atchison Co Comm Schools	17.2%	$ 115,107
7	D0365	Garnett	18.2%	$ 197,440
8	D0511	Attica	18.3%	$ 40,268
9	D0341	Oskaloosa Public Schools	18.3%	$ 165,580
10	D0310	Fairfield	18.4%	$ 64,055
11	D0394	Rose Hill Public Schools	18.9%	$ 257,247
12	D0357	Belle Plaine	19.0%	$ 172,165
13	D0355	Ellinwood Public Schools	19.2%	$ 106,612
14	D0338	Valley Falls	20.1%	$ 102,970
15	D0449	Easton	20.1%	$ 156,546

Flat Grant Model Top 15 Districts - Largest Percentage Decrease				
Rank	USD	District	Percent Change	Dollar Change
1	D0275	Triplains	-49.0%	$ (43,947)
2	D0359	Argonia Public Schools	-45.7%	$ (134,314)
3	D0283	Elk Valley	-25.5%	$ (93,926)
4	D0468	Healy Public Schools	-24.8%	$ (15,046)
5	D0403	Otis-Bison	-24.6%	$ (74,460)
6	D0384	Blue Valley - Randolph	-17.3%	$ (49,371)
7	D0251	North Lyon County	-13.3%	$ (67,574)
8	D0509	South Haven	-11.8%	$ (39,869)
9	D0346	Jayhawk	-11.1%	$ (92,803)
10	D0386	Madison-Virgil	-7.5%	$ (32,765)
11	D0333	Concordia	-7.0%	$ (75,442)
12	D0245	LeRoy-Gridley	-6.0%	$ (11,671)
13	D0223	Barnes	-5.8%	$ (24,272)
14	D0326	Logan	-4.8%	$ (6,933)
15	D0225	Fowler	-3.7%	$ (3,545)

Weighted Funding Model Top 15 Districts - Largest Percentage Decrease				
Rank	USD	District	Percent Change	Dollar Change
1	D0359	Argonia Public Schools	-49.7%	$ (146,273)
2	D0275	Triplains	-49.1%	$ (43,995)
3	D0384	Blue Valley - Randolph	-22.6%	$ (64,363)
4	D0403	Otis-Bison	-22.5%	$ (68,158)
5	D0283	Elk Valley	-19.8%	$ (72,951)
6	D0346	Jayhawk	-19.8%	$ (165,707)
7	D0468	Healy Public Schools	-18.9%	$ (11,474)
8	D0251	North Lyon County	-16.2%	$ (82,259)
9	D0334	Southern Cloud	-11.8%	$ (26,871)
10	D0386	Madison-Virgil	-11.0%	$ (47,968)
11	D0392	Osborne County	-10.2%	$ (44,896)
12	D0333	Concordia	-10.1%	$ (108,955)
13	D0509	South Haven	-9.2%	$ (31,061)
14	D0310	Fairfield	-6.3%	$ (22,035)
15	D0245	LeRoy-Gridley	-6.2%	$ (11,995)

statutory funding model, North Jackson USD 335 ranked first with a 73.2% increase, representing a $192,949 increase in state aid. In comparison, Kansas City USD 500 ranked second with a 68.4% increase but received an increase of $7,648,732. The larger dollar impact for Kansas City USD 500 reflects the large size of the district and its larger special education population. As a result, a change in the distribution of state special education funding can result in a substantially larger dollar change than in smaller districts. Similarly, under the flat grant model, Elkhart USD 218 had the largest percentage increase at 460.4%, representing an increase of $1,188,215. Kansas City USD 500 showed a 110.0% increase and only ranked eleventh, yet had the largest dollar increase among the districts shown at $12,295,161. These findings show that percentage change and dollar change represent different ways of examining the impact of different distribution models. The percentage rankings show smaller districts as some of those most impacted, while the dollar rankings highlight the substantial financial effects on larger districts with larger special education populations. A relatively small change in state aid can represent a large percentage for some districts, while a similar or even smaller percentage change can represent millions of dollars for a larger district.

When comparing the results to the previous section, the districts experiencing the largest percentage increases were also different from those receiving the largest dollar increases. Under this analysis, there were only three districts that showed up among the top 15 districts who received the largest percentage increase under all three distribution models. Those districts included: North Jackson USD 335, Kansas City USD 500, and Atchison USD 409. However, there were nine districts that showed up under the 15 largest increases when looking at the largest increase in state aid dollars. While those nine districts were among the state's largest

districts, the percentage rankings included a number of small districts. This further illustrates that even small dollar amount changes can represent substantial relative changes for some districts.

The percentage rankings also reflected differences in impact for the districts who experienced decreases in state aid. There were no districts who experienced a decrease under the statutory model since this model increased the statewide appropriation but maintained the same distribution method. Under the flat grant, the largest percentage decrease was 49.0%, and the weighted model showed the largest percentage decrease at 49.7%. Under these two alternative models, there were eleven districts who appeared in the list of districts showing the largest decreases. Those districts included: Triplains USD 275, Argonia USD 359, Elk Valley USD 283, Otis-Bison USD 403, Blue Valley-Randolph USD 384, North Lyon County USD 251, South Haven USD 509, Jayhawk USD 346, Madison-Virgil USD 386, Concordia USD 333, and LeRoy-Gridley USD 245.

The districts with a large percentage of decrease in state aid were primarily small or medium sized districts. This pattern is consistent with the previous section where districts receiving decreases in dollar amounts were all small or medium sized districts. However, the percentage of change shows that the relative impact of these changes is substantial for these districts. Although the dollar amount may appear to be a small decrease, the percentage of change compared to larger districts represents a noticeable reduction in state aid for small districts.

Together, the dollar and percentage rankings provide complimentary views on the redistribution of special education state aid. While dollar amount changes demonstrate the total financial impact on districts, percentage changes demonstrate the relative impact on the districts compared to the actual 2023-2024 state aid. These two different methods of ranking produced

fairly different results. Large districts were heavily represented among those who received the largest dollar increases in state aid, while smaller districts were represented among those who received the largest percentage changes in state aid. These results show value in examining both the actual and relative changes in funding when considering alternative distribution methods.

Qualitative Research Question 3

Research Question 3: How do special education leaders perceive the impact of alternative special education funding distribution models on district financial decision making, resource allocation, and the delivery of special education services? To address this question and provide context for the applied fiscal analysis, semi-structured interviews were conducted with six experienced school district leaders who had a minimum of five years of experience working with special education and school finance.

This purposeful sampling was intended to capture the wide diversity of school districts across Kansas and provide a deeper understanding of the findings from the applied fiscal analysis. The characteristics of the participating districts are presented in Table 4.9.

Table 4.9 Selected District Characteristics

Selected District Characteristics			
District	Region	Size Category	Service Delivery
District 1	Central	Medium	Interlocal
District 2	West	Small	Cooperative
District 3	East	Medium	Independent
District 4	West	Medium	Interlocal
District 5	Central	Small	Cooperative
District 6	East	Large	Independent

Qualitative Data Analysis

Analysis of the interview data resulted in five primary themes: (a) special education needs are growing, (b) staffing is the primary driver of costs, (c) funding affects educational

opportunities for all students, (d) participants supported the weighted funding model with some reservation, and (e) districts require predictable funding to effectively plan and staff. These themes represent the professional judgments of experienced Kansas educational leaders regarding special education funding. The findings from the qualitative interviews are organized by the major themes that emerged in the following sections.

Theme 1 - Special Education Needs are Growing

The most consistent finding reported across all interviews was that although overall district enrollment has remained stable or is declining, the number of students requiring special education services has continued to increase. Eric described what enrollment was doing in his district as, “Decreasing students, but increasing needs. Less funding, more expenses.” All participants have seen flat or declining enrollment of the total student population in their district, some spanning at least ten years. Even with this decline in overall student counts, participants consistently discussed an increase in both the number of students receiving special education services and the complexity of students’ needs. Aaron stated, "Our demand for special education services continues to climb. And it's not just your kind of average issues that kind of come up. There are some major issues that we seem to find that do take a lot of staff and take a lot of services to provide the educational services they need." Frank shared some thoughts on the growth in special education students, “parents are more informed around advocacy and it’s more accessible.”

In addition to growth of the special education population, participants emphasized that the intensity of services students are requiring has also increased. They described serving students with more complex behavioral, social-emotional, and academic needs, which requires additional staffing and services. Catherine explained, "Our special education population has

become more significant, especially since COVID. So they have more significant needs, particularly social, emotional." Several participants specifically mentioned concerns about growth in students diagnosed with autism and the intensive support programs needed to support students. They also reported seeing a sharp increase in significant behaviors since COVID.

Participants consistently connected these growing demands to increasing financial pressures. Brian explained, "While our enrollment's decreased, our number of students that are on IEPs really hasn't decreased. The needs for those kids have changed significantly. Consequently, then the cost to educate those kids goes up too." Districts are not struggling just because they continue to serve a growing special education population but because they are serving students that require more intensive services. The more intensive services come with an increased cost to the districts as they work to provide students with the supports identified in their Individual Education Plans. Eric described this, “One of the greatest challenges with special education is that it's not an optional expense. If the kid lives in your district and they need that service, you provide that service. That's what the IEP says.”

Theme 2 - Staffing is the Primary Driver of Costs

Staffing was also described numerous times as the primary factor influencing special education costs. Participants mentioned it repeatedly in responses to questions about financial challenges, service delivery, future needs, funding priorities, and alternative funding models. It was consistently identified as the largest expense associated with providing special education services, not supplies, curriculum, or equipment. Aaron explained, “We all know that in special education staff is what costs you money. And I would say the majority of our costs for our cooperative are in staff.”

Concerns expressed by participants also focused on being able to recruit and hire the staff needed. Hiring special education teachers, paraeducators, and specialists has become more difficult. There are fewer candidates and sometimes there are no candidates applying for these positions when posted. Frank shared, “So you may have more students, but the same staff. And so your staff to student ratios are maybe suffering, or maybe you’ve got a director who’s now managing an additional district and an interlocal or cooperative because they have to. Over time this has a negative impact on the special education framework, and also student support.” Specialized positions such as speech pathologists, occupational therapists, and physical therapists are even more difficult to hire. They often make more money in settings outside of education and districts continually compete to recruit and retain them. The districts in western Kansas or rural areas discussed greater challenges with recruiting special education staff than those in other regions. Frank described an additional staffing challenge, “When we are working with our interlocal, we’re working with a separate partner to staff those positions, which sometimes creates another strategic wrinkle in find the people you want.”

Another participant, Catherine, described the challenge of staffing and meeting increasing student needs as, “Our student numbers are increasing at a greater rate than what we can increase staffing.” Most participants discussed the increase of students requiring one-to-one paraeducator support. One-to-one support creates several challenges. One challenge is the increased number of staff needed to provide this service. Another challenge is the substantial cost of providing one child with a full-time staff member. Several noted that some students are requiring more than one staff member to support their needs.

When discussing their top priorities if additional funding was provided, participants identified staffing as a top priority. Aaron summarized this by stating, “When we talk special

education, it comes down to staffing.” Brian stated, "The first thing we would be able to do is to increase our salaries across the board. You're going to attract more people that want to teach in your district." Being able to provide competitive salaries is an important factor for recruiting and retaining special education staff.

Other participants prioritized professional development for special education staff. Another important factor in being able to adequately meet student needs, is being able to provide the training that staff need, particularly for teachers and paraeducators. One district shared how they have added two days of training for paraeducators in the last few years. While the training has been valuable, the cost to pay staff for those two days of training exceeds $300,000. This was reinforced by Brian from a different district, "If we had the time and the money to really train our staff, I think that would be really beneficial."

Theme 3 - Funding Affects Educational Opportunities for All Students

All participants expressed frustration that inadequate special education funding affects all students. They explained that the rising cost of providing legally required services has resulted in larger transfers from the district’s general fund to support special education programs. Catherine described it as, “the largest transfer that we have to make from General Fund.” Brian expressed, “we’re just stealing from general fund to cover it and then making adjustments. Maybe we don't have money at the end of the year to transfer into capital outlay for maintenance on our facilities.” Eric explained that the district monitors the transfer and manages it carefully because of its size, “like I said, the transfer is huge.”

Across interviews, both superintendents and special education directors expressed concern that these transfers reduce resources available for general education programs, ultimately affecting opportunities for all students, not just those receiving special education

services. Eric discussed the shortfall in funding, “It really is a global funding issue to every district. That money has to be made-up somewhere.” Aaron described, "You'd really see a change on the general education side of things with better staffing, better opportunities for kids."

Several participants mentioned that an additional consequence of shifting funds from other areas to cover special education costs is larger general education class sizes at all grade levels. There is concern that this also contributes to more students needing special education services. Brian stated, "If we could reduce our class sizes and hire some more interventionists, then maybe we would not qualify as many kids for special education." In addition, districts have reduced intervention services and instructional support in the general education classrooms as funds have shifted and they have worked to manage tight budgets. Catherine described the shifting of funds in their district, “It also takes away from other things we might be able to provide to all students on a larger scale.” Several participants discussed less money to expand career pathway opportunities and other programs that have been cut to meet growing special education expenses. Eric mentioned, “more programming, vocational programming for all kids and I mean career paths.” All participants viewed underfunding of special education as a district wide concern, rather than just a special education challenge. Eric shared, “One of the misconceptions is that underfunding SPED means districts somehow spend less on special education. … That's not how it works.”

Theme 4 - Participants Supported the Weighted Funding Model with Some Reservation

Participants consistently expressed a need for increased state support. However, they had differing opinions on how additional funds should be distributed. They discussed whether existing and proposed funding models distributed resources equitably among districts. Most

participants supported a weighted student model based on the severity of student needs thinking it would better reflect the actual costs districts are seeing. Catherine said, "I do like the idea of a weighting, to fund kids based on what they need." Brian stated, "Those weightings, with the severity of cases that we have, would definitely benefit us compared to some other districts that have basic needs." Additionally, participants generally opposed a flat grant model because they believed it could widen disparities between funding and actual costs.

While participants favored a weighted funding model, they also expressed some concerns with this method. One participant was concerned about how weightings would be determined, who would determine the severity of disabilities, and how the weightings would be monitored. Aaron raised a related concern about how the state would establish weighting criteria. He stated, “That weighted model would be significant for us. I’d be curious to see how they decided to weight those eventually.”

Several participants shared concern about possible unintended consequences of a weighted model. They worried about students being overidentified for special education services if funding was directly tied to a student’s disabilities or services. They were afraid service minutes written into IEPs could potentially be inflated. Catherine expressed concern that a weighted system could create incentives for districts to increase the amount of time students need to receive specialized services. She explained, “You worry about overidentification. You worry about if that's what we're talking about in terms of weighting. I worry about if I base our staffing on minutes they're going to start writing more minutes in IEPs rather than what they truly believe student needs. And I think it's the same at the state level. I think they worry about overidentification for additional money and that kind of thing.”

Overall, participants supported a funding approach that would more closely align state aid with student need rather than a flat grant allocation. They thought that weighted funding could be a more equitable approach because it recognized differences in intensity for services and associated costs. However, participants also acknowledged concerns with implementing a weighted student model, such as determining how student need would be measured, possible overidentification of students for special education services, and the importance of maintaining accountability if the state changed the special education funding formula. Participants also noted that although weighted funding better reflected student needs, they also recognized that districts serving students requiring less intensive services could receive less funding, consistent with the findings from the applied fiscal analysis. Each participant mentioned that they would want to see how the specific weightings worked and how they impacted their individual district prior to supporting a new weighted distribution model.

Theme 5 - Districts Require Predictable Funding to Effectively Plan and Staff

Although opinions differed slightly regarding the preferred funding model, participants consistently emphasized that districts require predictable funding to effectively plan staffing, programming, and services for students with disabilities.

Every interview participant expressed concerns about future funding. The school funding formula in Kansas is scheduled to sunset July 1, 2027. The uncertainty about what a new formula would look like was causing concern, especially with special education funding. Brian stated, "I'm really, really scared to think about what the legislature is going to do with our funding formula. Throwing the baby out with the bath water scares me." He acknowledged that the existing formula is complex and is not perfect but cautioned against replacing it completely.

Aaron also expressed concern about how a new formula would be designed and monitored, stating “Who reviews that and who makes sure that those are accurate?”

Several participants also shared concern about leadership changes at the state level that could potentially impact school funding. Participants discussed the importance of predictable funding. They would rather not see a completely new formula that makes substantial changes to current funding. These comments reflect the participants’ concerns not only about funding, but also how changes to the distribution of state aid would be determined, implemented, and monitored.

If the funding formula does change, they are hopeful that districts will have some notice in order to plan for any needed changes. Last minute and midyear changes are challenging since a large percentage of district costs are wrapped up in staffing. Several mentioned how difficult it was for schools during the Brownback era when funds were cut midyear. Districts spend a substantial portion of their budgets on staffing and are unable to make major staffing changes during a school year since many staff are under contract.

Interview participants also shared concern that the current special education trends they are seeing will continue. The trends included the increasing intensity of student needs, declining enrollment, growing special education populations, and declining state aid. Each of these factors has an impact on funding and contributes to participants’ concerns about future costs continuing to rise while state aid decreases or changes. Eric described his concerns, “I think the fact that the birth rates are going down is significant because enrollment funds so many of our financial metrics. So you have to try to balance increasing numbers of special ed with declining enrollment, which means you’re cutting budgets, which means since 85% of our budgets are personnel, that means you’re also cutting staff. So somehow, you have to increase services while

cutting staff. You have to provide raises while getting fewer students and those thing are going to be in conflict." Participants questioned whether school districts could continue absorbing these additional costs indefinitely. They did not believe the current funding level would be sustainable. Brian summed up his concerns, "The severity of our kids is a concern. When you've got a declining enrollment, money's going to continue to be an issue. At some point there's not going to be fat left to trim. You're going to start cutting into the muscle."

Summary

This chapter presented the findings from the applied fiscal analysis and qualitative phases of this explanatory sequential mixed methods study exploring three proposed special education funding models for public schools in Kansas. The applied fiscal analysis compared a statutorily funded distribution model, a flat grant model, and a weighted student funding model. For all three models, the total special education state aid was held constant at the statutory funding level to isolate the impact of the models. Descriptive statistics and district level rankings showed that each distribution model redistributed the state aid differently across Kansas school districts.

The qualitative phase included interviews with six experienced superintendents and special education directors across Kansas. Some common themes emerged from the analysis of the interview data. These themes provided additional context for interpreting the impact of special education funding for Kansas school districts.

The findings from the applied fiscal analysis and qualitative phases presented in Chapter 4 provide the foundation for Chapter 5, which interprets the findings and provides recommendations for future research.

Chapter 5 - Discussion and Conclusion

Introduction

At the start of this study, a clear gap was identified regarding research on special education funding methods in Kansas. The goal of this research study was to explore how three proposed special education funding models would distribute state funding and the impact on public school districts across Kansas. The intention was to provide information and insights that may assist school leaders and policymakers in evaluating alternative approaches to special education funding.

This chapter is organized around the three research questions introduced in Chapter 1 and examines the findings presented in Chapter 4 of this study. It also discusses the relationship between the literature and the findings, implications for practice, and recommendations for future research.

Research Question 1 Discussion

In this section, the research questions will be discussed and information aligned with literature as appropriate. The first research question: Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how does the distribution of state special education funding vary across Kansas school districts? Research Question 1 examined the state level distribution of special education funding across Kansas.

The findings demonstrated that the method used to distribute state special education funding can affect the allocation of resources among Kansas school districts, even when the total amount of state funding remains constant. For this analysis, the statewide allocation was held constant at $703,071,953, representing the amount calculated to meet the statutory requirement of 92% of excess costs. The purpose of holding the total allocation constant was to isolate the

effect of the distribution model, rather than complicate it by trying to explain changes in the overall level of state funding. Although the mean allocation remained the same across all three models, differences in the median, range, and the measures of variability demonstrated that the models distributed state aid differently among individual school districts.

The statutory funding scenario used the statewide amount needed to reach 92% of excess special education costs as the total appropriation. The additional $187.6 million was distributed among districts according to each district's proportion of statewide local effort. This approach increased the statewide appropriation to the statutory funding level while using a local effort based method to allocate the additional state aid. In contrast, the flat grant and weighted student models used different district-level characteristics to distribute the same statewide allocation.

The findings for Research Question 1 highlight an important distinction between the total statewide appropriation and the method used to distribute those funds. Since each model used the same total statewide funding, differences among the models cannot be credited to one model providing more total state funding than another. Instead, the differences resulted from the underlying characteristics that drive each funding formula. The three proposed funding models examined in this study used different characteristics as the basis for distributing state resources. The statutory model was based primarily on the statewide excess costs of special education, the flat grant model distributed a fixed amount for each student who received special education services, and the weighted model assigned greater funding to students who received more intensive services. These three funding approaches reflected different assumptions about the characteristics that should be used to determine the allocation of state resources to districts.

The statutory model produced the greatest variation in funding amounts among districts. This model reflected the excess costs of special education for districts. Since each district’s

needs can vary substantially, this model was responsive to the actual expenditures of each district, and the state aid allocations directly reflect these differences. In contrast, the flat grant resulted in a more consistent distribution of state aid among districts since it provided the same dollar amount for each special education student. Assigning each student the same funding amount reduced the impact of differences in student need and district expenditures. The weighted distribution model reflected differences in service intensity through three weighting categories. Under this model, the funding aligned more with student needs rather than staffing. Overall, the statutory model reflected the broader range of different district needs, while the other two models primarily reflected student needs.

Although the statutory model more closely reflected the actual expenditures of individual districts, it did not capture all costs associated with providing special education services. Under the current Kansas funding model, certain expenditures are not reimbursable, including professional development, administrative costs, and assistive technology (Kansas Legislative Division of Post Audit, 2018). Therefore, even when the state meets its statutory obligation to fund 92% of excess costs, districts continue to have additional expenses that must be supported through local resources. This distinction is important when evaluating whether the statutory model addresses the financial needs of school districts.

The greater variation under the statutory model does not necessarily indicate this model is better or worse than the other two. Rather, it shows that the characteristics used in a funding formula have consequences when distributing state aid to districts. A formula that incorporates more individual district cost differences will most likely produce greater variation in funding. A formula that applies flat amounts or weightings will most likely produce a more consistent distribution. An important question to consider then is not whether a funding model produces

more or less variation, but whether the characteristics that are used accurately reflect differences in the resources required to serve students with disabilities.

As presented in Chapter 2, this finding aligned with the literature showing that funding distribution methods can produce different outcomes even when the funding is for the same intended purpose, such as special education (Westbrook et al., 2023). Previous research has identified significant differences in the distribution of school funding between states (Wood & Rolle, 2007). Multiple studies have found differences in the eligibility requirements and the funding distributions across states (Kansas Legislative Research Department, 2025a; Verstegen, 2016). Even among different schools within the same district, another study identified discrepancies in the distribution of funding and the criteria used to determine the distributions (Picus & Robillard, 2000). The literature also demonstrates that the concepts of adequacy, equity, and distribution are each unique and that researchers have used a variety of different measures to evaluate these concepts (Baker, 2005; Farrie & Sciarra, 2022; Picus, 2000b).

The findings of this current study extend the existing literature by isolating the effect of the distribution model. Rather than comparing states with different funding models or examining differences in total funding, this study held the total statewide appropriation for special education constant at the level required to meet the statutory 92% funding level. This study then applied three alternative distribution models to all school districts across Kansas. This approach allowed the study to explore how differences in the distribution model, rather than changes in the amount of funding affected the allocations of state aid for school districts in Kansas. While existing research shows that funding systems vary in the distribution of funds from state to state, this study provides a direct comparison of three alternative special education distribution models using the same Kansas districts from the same 2023-2024 school year and using the same

amount of funding from the state. This method allowed the differences in district level funding between the three distributions to be attributed to the underlying characteristics that drive each of the alternative distribution models.

The differences in the findings for the median allocations across the state also highlighted a difference between the three models. The weighted student model produced the highest median allocation, followed by the flat grant model, and the statutory model produced the lowest median. The flat grant model reflected the model's underlying characteristic of distributing the same amount of funding for each special education student. This approach would provide predictability and simplicity in budgeting for districts. These are characteristics identified in the literature as potential advantages of flat or census based funding approaches (Verstegen, 2011). However, the literature also identifies this as a drawback of these models because they do not take into account the differences in the cost of the services required by individual students (Dhuey & Lipscomb, 2013; Parrish, 2001). This concern was also expressed by several participants during the interviews. Brian stated his concern, “just doing flat, you know, per pupil, that’s not gonna work.” Aaron made an important observation, “There are a number of states that use a flat amount. It doesn't necessarily represent need or anything like that. It's just a flat amount, nice for budgeting to some extent, but doesn't always come out good.” They did not believe this method would accurately reflect the increasing needs of many students.

Instead of providing the same fixed amount for each student, the weighted student model used in this study assigned larger weightings to students who spent less time in the general education classroom. The assumption behind this model was that the greater the need for specialized services, the greater the cost would be to provide those services. This method is consistent with the literature describing weighted funding as a method for better aligning

resources with the intensity of resources needed for each student with disabilities (Dammu et al., 2023; Kansas Legislative Research Department, 2025a; Westbrook et al., 2023). The weighted model intends to match student needs with state aid, rather than treating all special education students as if they require the same level of financial support. Brian discussed the different needs of districts and populations, “Those weightings with the severity of cases that we have would definitely benefit us compared to some other districts that have basic needs.” However, they also recognized the difficulty of translating complex student needs into a reliable statewide funding formula and the challenge of the implementation of a change. Frank shared his thoughts on the need to think carefully about the implementation, “If I was one of the districts who was negatively impacted or at least from a dollars perspective, that would be a large swing for some of them from one year to the next. So I would think there would have to be some kind of phasing model.” These findings also highlighted the need to consider the relationship between consistency and equity. The flat grant model produced a more uniform and consistent approach to distributing state aid. However, a more consistent distribution of state aid is not necessarily a more equitable distribution. With special education funding, it is important to recognize that districts have differing needs for resources based on unique student and district characteristics. Aaron stated, “What works for your district doesn’t necessarily work for some of the little ones.” David also discussed differences in need, “The level of labor intensity creates a need for weight.” The definition of equity and how it is measured in school finance varies from one study to the next (Baker et al., 2021; Knight & Mendoza, 2019). Therefore, consideration should be given to whether the resources align to individual student needs when evaluating a distribution model, rather than only considering how consistently those resources are distributed.

Another notable finding from Research Question 1 is that the statewide mean remained constant across the three models, while district level distributions changed. While the mean remaining constant is logical with the statewide appropriation and total number of districts remaining constant, it is important to understand that only looking at the mean could suggest that the three different distribution models produce very similar results for districts. In reality, the same mean across all three models appears to mask noticeable differences in how state aid is distributed to individual districts in this study.

Research Question 2 Discussion

Research Question 2 moved from examining the state level impact to analyzing the district level impact of the redistribution of special education funding across Kansas. The second research question: Comparing the Kansas statutorily funded model, flat grant model, and weighted student funding model, how do the funding models differ in district level state aid, local effort, district size, and district rankings? The findings showed that the amount of state aid received by individual districts varied across the three models. These differences were reflected in the findings which showed different state aid allocations, changes in local effort, varying district level funding outcomes, and the relative rankings of districts.

District Level State Aid Comparison

The literature discussed that the 2023-2024 statutory funding model is required to reimburse 92% of excess special education costs, with the remaining costs to be covered by each district's local resources (Kansas Legislative Research Department, 2016b). In practice, however, Kansas has not consistently funded at the statutory level since 2011, placing more responsibility to fund special education on local district resources (Kansas Association of School

Boards, 2022). The statutory funding model in this study fully funds according to the statutory 92% of excess costs, which provided an additional $187.6 million in state aid compared to the actual 2023-2024 allocation. The additional state aid would also reduce the financial burden placed on the local funds of districts.

However, the finding that additional state aid would reduce the local financial burden for districts should not be interpreted as evidence that the statutory funding level is adequate to meet all special education resource needs. Adequacy focuses on the amount of financial resources needed to provide an adequate education (Baker et al., 2021; Farrie & Sciarra, 2022). This study did not explicitly establish the level of funding necessary to meet those needs. Rather, it examined the distribution of state aid under three funding models while holding the total statewide appropriation constant. The findings showed the difference between meeting a statutory funding requirement and determining whether that level provided enough to meet special education needs. The statutory model addressed the state's established 92% funding requirement, but the adequacy of that funding level would need consideration beyond the analysis of this study.

In contrast, the flat grant and weighted student models redistributed the funds so that most districts gained state aid, however, a smaller number lost state aid. Under the flat grant model, 21 districts received less state aid than under the 2023-2024 actual allocation. Under the weighted student funding model, 21 districts also received less special education state aid. The districts that received less state aid were either small or medium sized districts. There were no large sized districts that received a reduction in state aid. While district size alone did not seem to determine allocations, the findings suggested that some smaller districts were impacted negatively by the flat grant and weighted student distribution models.

Equity is another important component to consider. In Chapter 2, equity refers to the funding needed to provide similar educational opportunities for all students, including those requiring additional resources (Baker et al., 2021; Ferrari & Sciarra, 2022). The findings showed that the equity of a funding model cannot be determined just by examining the total amount of state aid distributed. Even with the same statewide appropriation, 21 districts received less state aid under the flat grant and under the weighted student model. The differences in district characteristics are important to consider, since the data suggested that small districts were most heavily represented in this group. This distinction is consistent with the literature in Chapter 2, which described the adequacy and equity components as related but separate pieces of the state's responsibility for school funding (Baker, 1999). The Kansas Supreme Court has recognized both adequacy and equity as components of the state's constitutional obligation (Kansas Legislative Research Department, 2018). This distinction is useful when considering special education and the funding models used to distribute the funds. It would be possible to increase the total amount of funds while producing an inequitable distribution depending on the distribution model used.

Local Effort Comparison

An important finding is the relationship between state aid and local effort. Since statute requires funding 92% of excess special education costs, in theory that leaves districts responsible for 8% of excess costs. Since the statute is based on a statewide calculation that incorporates all districts in the formula, in reality the percentage of excess costs that districts cover varies. However, when the statewide allocation is increased to meet the 92% requirement, the statutory funding model increases state aid to districts and directly decreases the local effort required by districts. This same correlation does not exist with the flat grant and student weighting models. Since 21 districts would receive less state under the flat grant and under the weighted student

model, those districts would also see an increase in the amount of local effort they would be required to cover.

The differences in local effort demonstrate that the selection of a distribution model has implications beyond just the amount of state aid received by each district. The models each place a different level of financial responsibility on districts to cover special education costs with local funds. This also brings up the concept of equity, since districts have varying capacities to generate local revenue. They also have differing special education needs. The 21 districts that receive less state aid under the flat grant and under the weighted student model, would need to increase local effort just to maintain their current level of special education services. A district receiving more state aid could decrease local effort, increase special education services, or a combination of both. The impact of a different distribution model should take into account the amount of state aid distributed as well as how it changes how much districts would need to support with local funds.

This finding extends the literature on school finance in Kansas. The literature in Chapter 2 discussed the challenges of determining whether changes in funding formulas maintain equity in the funding provided to individual districts (Knight & Mendoza, 2019). According to the Kansas Constitution, the state must address both adequacy and equity to meet its funding obligation to public schools (Kansas Office of Revisor of Statutes, 2014). The findings from this study suggest that evaluating a special education funding model requires consideration of how the distribution of those funds affects local effort across districts.

Funding Outcomes by District Size

District size is another important factor to consider when examining the findings. While the data showed that all district size categories benefited from the increased statewide appropriation of state aid, the amount or percentage of that benefit varied across categories and the three funding models. It is important to note that the division of districts by size does not create three equal groups. Based on the defined district categories, there are 87 small districts, 192 medium districts, and only 7 large districts. Although the seven large districts represent a substantial number of total students with a mean enrollment of 25,496, the small number of districts in this category may have a greater impact on the results.

One of the findings that stood out when looking at the data by district size, was that the mean weighted local effort had a very minimal decrease for the small districts. Both the statutory and flat grants decreased local effort for this category. Many of the districts in this category belonged to a cooperative or interlocal arrangement. These groups may not have enough students in the higher need categories to generate the needed funding or may simply not have enough total special education students to generate the funds needed to cover staffing costs.

In contrast, the mean funding change in dollars was higher for the large districts under the statutory funding model. This category of districts received a substantially smaller dollar amount of funding under both the flat grant and the weighted student models. The seven large sized districts provided the following state aid per student: $8,690 under the statutory model, $7,612 under the flat grant, and $7,582 under the weighted student model. This look at the per student amount helped illustrate why the district amount changed. One possible explanation is that the statutory model is based on each district's actual special education expenditures. The other two models were based on student count and student characteristics. Differences in staffing numbers,

special education services, and student needs may have contributed to the higher costs in large districts which resulted in higher levels of state aid under the statutory model. The percentage of change also supported this with only a 57% increase under the flat grant and weighted student models for large districts, while the small and medium districts received somewhere between an 81% and 84% increase under these same models. These findings suggest that district size alone should not be used to evaluate the adequacy or the equity of different distribution models. Additional analysis is needed to compare student needs and staffing needs in the largest districts across the state.

District Rankings by State Aid Change and Percentage Change

The district rankings data provided another finding that was important to consider for interpreting the impact of the proposed funding models. When looking at only the change in the dollar amount of the state aid, the districts that saw the most change under the statutory model included Wichita, Olathe, and Blue Valley. This aligned with the observations of the previous section where the largest districts saw a greater benefit under the statutory model. This reflected the underlying characteristics of this model that determined funding based on the actual special education expenditures of districts. Under the flat grant and weighted models, the districts who received the largest increases shifted.

This distinction is important when considering equity. A $100,000 change in state aid may represent a relatively small portion of a large district's special education budget but a much larger proportion of a smaller district's. The percentage rankings in this study illustrated this difference. Under the statutory model, North Jackson ranked first in percentage increase at 73.2% with an increase of $192,949, while Kansas City ranked second with a 68.4% increase and a dollar increase of $7.65 million.

These findings suggest that both the dollar amount and the percentage change should be considered when examining the impact of funding on individual districts. One formula may produce large dollar increases and appear to be beneficial. However, it may have a different relative impact when examined as a percentage of a district's funding. What appears to be a fairly small dollar change for a small district could have a noticeable impact on the overall budget of that district. These findings also show how the three models respond to the different underlying characteristics used to determine funding.

Under all three models, the district rankings change. A district's ranking under one model is not necessarily consistent with its ranking under another model. The rankings reflect differences in special education expenditures, special education staffing, student enrollment, and the intensity of services needed. This could unintentionally create different financial incentives within each funding model (Dhuey & Lipscomb, 2013; O'Reilly, 1989).

Research Question 3 Discussion

The third research question was designed to incorporate the perspectives of experienced school leaders into the examination of alternative special education distribution models. The third research question was: How do special education leaders perceive the impact of alternative special education funding distribution models on district financial decision making, resource allocation, and the delivery of special education services?

The qualitative findings provided context for the applied fiscal analysis by examining how experienced Kansas school district leaders perceived the relationship between special education funding, district financial decisions, resource allocation, and service delivery. Six superintendents or special education directors participated in semi-structured interviews. The

findings were organized into the five themes that emerged: (1) special education needs are growing, (2) staffing is the primary driver of costs, (3) funding affects educational opportunities for all students, (4) participants supported the weighted funding model with some reservation, and (5) districts require predictable funding to effectively plan and staff.

Special Education Needs are Growing

One of the most consistent themes that emerged across the interviews was that special education needs are increasing, even as overall enrollment is flat or declining for the districts of the participants. All six participants discussed the growing number of students who receive special education services and the increasing complexity of the student needs. This finding is consistent with the literature that was reviewed. In 2022, the Kansas Association of School Boards reported that Kansas saw an 18% increase in its special education population from 2011 to 2021. The literature also noted some factors such as parent advocacy, identifying students at an earlier age, and expanded screening requirements that have contributed to the increased number of students districts are experiencing (Kansas State Department of Education, 2025; Merod, 2024; U.S. Department of Education, 2023a).

The qualitative findings extend the literature by highlighting that districts are not just experiencing an increase in special education populations, but an increase in the intensity of the needs of individual students. This creates a higher demand for more services and staffing, which directly correlates with an increased need for resources. This is important to consider when examining alternative distribution models. A model that funds only based on the number of special education students, may not accurately reflect the resources needed to meet the actual increasing needs of individual students. The participants' descriptions of the students' needs they

were experiencing provided context to better understand the underlying characteristics that determine funding with the flat grant and the student weighting models and the potential challenges with these at the district level.

Staffing is the Primary Driver of Costs

Another common theme that emerged was that staffing drives the costs of providing special education services. Participants consistently discussed that personnel are the largest expense associated with special education, not curriculum or supplies. The theme of staffing challenges came up throughout multiple questions during the interviews. It emerged when they discussed current challenges, funding priorities, and anticipated cost pressures in future years. Participants also described that it is becoming more difficult to recruit and hire special education teachers, paraeducators, and other specialized staff such as occupational therapists and speech-language pathologists. They are concerned that this will become even more challenging in the future as their need for these staff increases and they become even harder to hire. Participants in more rural areas described challenges in finding licensed staff for these positions. In more urban areas, participants described that the challenge is competing with other agencies, as staff in specialized areas can often make a higher salary working outside of the education field.

These findings are also consistent with the literature from the Kansas Association of School Boards (2022). Special education staffing across Kansas increased by approximately 10% from 2011 to 2021. The increased staff created an increased need for funding to provide salaries and benefits for these additional staff. Kansas also struggles to fill special education positions across the state. The Kansas State Department of Education reported 480 unfilled special education positions in the fall of 2024 (Kansas State Department of Education, 2024c). Among

all teacher categories, special education was the highest reported. This statewide shortage of staff helps explain why all school leaders interviewed discussed staffing as a significant challenge and cost. They provided practical, district level perspectives of the financial pressures their districts were experiencing with recruiting, retaining, and funding special education staff.

There is also an important relationship between staffing and the statutory model. Since it is based on the reimbursement of actual expenditures, it is also closely tied to special education staffing. This model may create different outcomes for districts based on their staffing and expenditure levels, even when the districts serve a similar number of students with similar service needs. Several participants discussed the tension between maintaining the needed staffing levels and using resources efficiently. Aaron described, "We have to trust our outlying districts that they're being as efficient with their staff as we are… So it's like trying to give them what they need, but also not costing too much." Another participant shared concern that a funding model tied to staffing could create unintended incentives. David shared, "I think that model may lead to overstaffing a little bit…they can hire more people too and they get more money."

Participants in rural areas that participate in interlocals and cooperatives also discussed the challenges of providing services across large geographic districts. Their staff often travel long distances between buildings and districts. Many hours were spent driving rather than providing services to students. The literature described interlocals and cooperatives as organizational structures that allow multiple districts to share staffing, which would suggest some efficiencies for the participating districts (Kansas Legislative Research Department, 2025d). Aaron explained, "so in a coop, if two districts have the same need, you can kind of funnel those together and help offset some of that cost." However, several participants shared concerns around this model and how it plays out in reality for their districts. One of the concerns

was the challenge of assigning staff where they were most needed when they were shared between multiple districts. Brian described some of his concerns, “We're trying to find a way or mechanism that we can sit down and say, okay, if you have this caseload, you only get this staff, and this staff is going to be reassigned somewhere else. So that gets kind of tricky too because a lot of times if the person works in [district name], there's a reason they work there. They don't want to work somewhere else.” The participant discussions highlighted challenges that seemed to be the greatest for small and rural districts. In reviewing alternative distribution models, the impact to all three governance structures would be an important consideration.

From the perspective of all six participants, staffing was the primary driver of costs for providing special education. Since personnel was the most important resource identified for providing special education services, consideration should be given to staffing when examining alternative funding models.

Funding Affects Educational Opportunities for All Students

The third theme that emerged through the interviews was that special education funding affects the educational opportunities for all students. All six participants discussed making substantial transfers from their general funds to cover the increasing costs of special education. Because districts are legally required to provide the needed special education services identified in IEP’s, they must find ways to make this work regardless of funding levels (Education for All Handicapped Children Act, 1975). The additional funds being transferred to special education directly decrease the programs and opportunities that can be provided for all students.

These findings support previous research and recent data from Kansas. In 2023, the Kansas Legislative Division of Post Audit reported that Kansas public school districts spent $1.2

billion on special education services during the 2021-2022 school year (Kansas Legislative Division of Post Audit, 2023). That year, the legislature only appropriated $513 million for special education funding. The post audit report showed a wide range of services needed by students with disabilities, such as paraeducator support, assistive technology, specialized transportation, physical therapy, and occupational therapy. The Kansas Association of School Boards reported that during the 2022-2023 school year, sixteen school districts transferred at least $5 million from their general fund to cover additional special education costs (Kansas Association of School Boards, 2022). From 2020 to 2025, total special education expenditures increased from $1.01 billion to $1.25 according to the Kansas Legislative Research Department (Kansas Legislative Research Department, 2026).

The Kansas Association of School Boards reported that from 2011 to 2021, special education expenditures increased by more than 31%, but state aid only increased by approximately 16% (Kansas Association of School Boards, 2022). This aligned with what practitioners discussed as an ongoing challenge in providing special education services and balancing other district priorities. Frank discussed that funding shortfalls affect the entire district, “Underfunding special ed, I would say, has a negative impact on student services for all students and also staffing levels at all buildings. and then staffing salaries and compensations at all levels. There's really not just one group that takes the hit there. I think it's a collective issue.”

It is also important to note that participants did not describe special education funding as their only budget concern. It was part of a broader discussion on how to best allocate resources across their districts. However, each one described it as an ongoing concern with a gap that continues to widen and causes them to make tough choices that affect all students. Frank discussed this widening gap in funding, “The state's not putting in their portion of that and every

year that number gets smaller from a percentage perspective, which just continues to force more pressure on either the general fund or things not getting done or staff burnout." There is also a close relationship between changes in state aid and local effort. The interviews provided context on what changes in local effort look like for districts. This relationship highlighted that changes in local effort have consequences beyond just the special education budget and require districts to use additional general funds, leaving less funding for the other priorities of the district.

Participants Supported the Weighted Funding Model with Some Reservation

Weighted funding models attempt to align resources with student needs by assigning different weightings based on identified characteristics (Dammu et al., 2023; O'Reilly, 1989). One method noted was to base the weightings on the specific disability of each student (Westbrook et al., 2023). Other methods divided students into tiers based on an identified characteristic, such as service intensity (Education Commission of the States, 2021; Westbrook et al., 2023). The wide range of methods for assigning weightings was discussed by the interview participants. Eric stated, "Your challenge is deciding on how those weightings would be calculated and from a programming standpoint." They recognized the challenge of determining how best to assign categories and weightings. While they generally supported a need based funding approach, they did not necessarily agree on what it should look like. Brian stated, "I do like the idea of a weighting, to fund kids based on what they need." Aaron recommended, "Create a predictable funding system tied to the actual costs and the intensity of the services. That's why I favor a weighted approach." Eric explained, "I would philosophically lean more towards weighted than flat because the reality is there are already students who have exceptionalities. They're already a unique population." The weighted funding model is designed to provide increased funding for students with greater needs, and the interview participants

identified increased service needs as a factor for rising costs. Brian shared, “We had a student that had to be transported to Kansas City for the School of the Deaf and Blind, and that's a chunk of change to pay that mileage.” Catherine described this relationship directly, stating, “I think one of my fears is that the severity, again, will just continue to cost us more and more.” They also supported a distribution model that recognizes that students have different needs.

The participants' support for a weighted funding model was also conditional on having input into how the weightings would be established. They recognized that the characteristics selected and the weight assigned to each category could significantly affect how state aid was distributed among districts. Their comments reinforced the importance of involving school leaders in the development of any proposed funding formula, since the impact of a particular weighting structure would vary across districts based on their student populations and service needs.

Districts Require Predictable Funding to Effectively Plan and Staff

Participants were concerned about future special education funding. The concerns described by participants were focused on the predictability and sustainability of any funding model in order to plan for staffing and service needs for students with disabilities. Aaron recommended, “The more stability you can build into a funding formula to allow decisions to be done in the best way possible, the better off we'll be as a state.” Eric shared his priority for the future, “I think that the budget formula needs to provide stability and provide enough stability that they can develop paths.”

The literature aligned with some of the concerns described by participants regarding special education funding. The Kansas Association of School Board identified a growing gap between the state’s statutory funding level and the actual state aid being distributed to districts

(Kansas Association of School Boards, 2022). While this study only examined the 2023-2024 school year data, the concern discussed by school leaders reflected a long-term issue, rather than a one-year shortfall in funding. This study examined 2023–2024 data, when the total statewide appropriation did not reach the statutory 92% required level. However, the purpose of this study was not to determine whether the statutory funding level was adequate to meet the costs of providing special education services. Instead, this study held the statewide appropriation constant at the amount required to meet the statutory 92% level and examined how that amount would be distributed under three different funding models. These findings should be interpreted as differences in distribution rather than differences in the overall adequacy of special education funding. The results demonstrate that changing the distribution model can change the amount of state aid received by individual districts, but the study does not establish whether the statutory funding level itself is sufficient to meet the costs of special education services.

Theoretical Framework

The Professional Judgment Model provides a conceptual lens for understanding the qualitative findings and considering the perspectives shared by experienced school leaders. The model is used in educational finance to connect the available resources to the educational programs needed to meet identified student outcomes (Augenblick & Myers, 2002). As discussed in Chapter 2, the Professional Judgment Model relies on the knowledge and expertise of experienced educators to identify what resources will be needed to provide an adequate education for students (Odden & Picus, 2013; Wood & Rolle, 2007).

In this study, the Professional Judgment Model was not used to calculate the three proposed funding models or determine the overall adequacy of special education funding. This

framework does not determine whether one funding model is the best option. Instead, it provides a lens through which the findings can be reviewed and interpreted. The applied fiscal analysis demonstrated how the three funding mechanisms distributed resources differently among Kansas school districts. The qualitative findings provided the perspectives of experienced school leaders regarding the resources, staffing, and services required to meet the needs of students with disabilities in their districts. These perspectives provided practical district level context for interpreting the fiscal findings.

The Professional Judgment Model also provided a useful lens for interpreting the distinction between the adequacy and the distribution of state aid. For example, the applied fiscal analysis showed that increasing the total statewide appropriation to the statutory level would increase state aid available to districts. In contrast, the two alternative distribution models would redistribute that same statewide allocation differently to individual districts. Adequacy and distribution represent two related but distinctly different considerations. One thing to consider is whether or not the total resources available are sufficient to provide the needed services, and the second consideration is whether those resources are distributed to align with the different student needs seen across districts.

When viewed through the Professional Judgment Model lens, the qualitative data suggest that determining a special education funding model is more complex than just the total amount of state aid allocated. The characteristics used in the underlying formula to distribute the state aid also matter. A funding model based on student counts may provide predictability and consistency with budgeting but may not take into account the different needs of students or the unique characteristics of each school district and community. Brian shared his concern that “just doing a flat, per pupil, that’s not going to work. All we’re going to do is increase the haves and the have

nots by doing that, and that's not going to benefit kids." David emphasized the relationship between service intensity and resources, "A kid that has to get a pill from the nurse isn't nearly as labor intensive as a kid that needs his diaper changed. So, the level of labor intensity creates a need for weight." In contrast, a funding model based on service intensity may better align state aid with differences in student needs. Eric shared, "I really think the money needs to follow the kids, not the employees. So, the weighted model based on, you know, more help for high needs kids, maybe less help for a monitored kid, that seems to be the logical way to approach it." These findings showed that the characteristics used to distribute state aid can influence how closely funding aligns with the actual resources needed to meet student needs.

The use of school practitioner input in this study was consistent with previous use of the Professional Judgement Model in examining Kansas school funding. In 2023, the Kansas Legislative Division of Post Audit applied a Professional Judgment Model approach to estimate the cost of providing special education services. That study highlighted the importance of taking into account input from experienced school practitioners when considering changes to educational funding. The perspectives of the participating school leaders showed that the distribution model is important to examine because districts do not face identical student needs, service needs, or resource requirements. The participants provided practical context for better understanding the effect of special education funding and the differences in state aid produced by the three distribution models examined in this study.

Implications for Leaders

The findings of this study provide insights into the factors that are important to evaluate when considering different special education distribution models. These implications are relevant

for policymakers and school district leaders involved in decisions regarding special education funding.

The first factor to consider is the distinction between adequacy and distribution. The findings of this study show that both the adequacy of the statewide appropriation and the impact of a distribution model on districts should be closely examined. Fully funding the existing statutory model according to law and changing the distribution model are two distinctly different policy decisions. Funding the statutory model at 92% of excess costs would increase the state aid to districts. In contrast, adopting a different model such as the flat grant or weighted student funding model examined in this study would simply redistribute those funds differently across the state. Policymakers should first determine if the funding level is adequate to provide the resources districts need to fund required special education costs. Then these findings suggest policymakers should evaluate whether a different distribution model would better support special education students in Kansas. Ultimately, special education funding decisions involve two related but distinct questions. The first question is: How much should the statewide appropriation be? The second question is: How should the statewide appropriation be distributed to districts?

The second factor for policymakers and school leaders to consider is that any changes to a funding formula should be closely examined at the district level as well as the state level. This study showed that holding the statewide appropriation constant did not necessarily distribute funds in a manner that was beneficial to all districts. Some districts would see substantial increases, while others would lose state aid under the flat grant and the student weighting models used in this study. Variables such as changes in state aid, local effort, and both student and staffing needs should be closely reviewed at the district level prior to any funding formula changes.

Third, the relationship between individual student need and funding should be carefully evaluated. The qualitative data indicated that districts are seeing increasing numbers of special education students as well as an increase in the intensity of the services needed. Previous studies have shown growth in the special education population and the relationship between student needs and the resources needed to provide services (Kansas Association of School Boards, 2022; Primer & Brown, 1995; Rothstein & Miles, 1995). Interview participants generally supported a weighted funding model that would better align resources with the actual needs of their special education students but had some reservations on what it would look like. Policymakers and school leaders should thoroughly explore what categories and weightings should be used to determine an appropriate model for Kansas school districts. They should also fully understand the benefits and drawbacks of each selected weighted student funding model.

A fourth consideration would be the relationship between special education staffing and funding. School leaders consistently talked about special education staffing being the greatest special education expenditure. The statutorily funded model is directly related to special education expenditures. Any potential changes to the distribution model used for special education should be carefully examined to determine if they support the staffing needed to meet student needs.

Fifth, all interview participants shared concerns about the future funding of special education and the uncertainty of a potential formula change, such as mid-year adjustments. This would suggest that policymakers should plan well in advance for any potential changes. Time should be allowed for input from current school leaders, time to closely evaluate the impact of a change, and time for school districts to plan and adjust for any funding changes at the district level. As the data rankings demonstrated in this research, what appears to be a small dollar

amount for some districts can have a noticeable financial impact, especially for small districts whose ability to absorb a decrease is limited. The importance of allowing an adequate amount of time for a thorough evaluation and then implementation of a different distribution model is an important factor for policymakers to consider.

These implications suggest that both applied fiscal analysis and qualitative data should be collected, analyzed, and carefully considered for any future special education funding changes. The relationships between various factors such as student need, staffing requirements, and adequacy each provide different information that should be examined when considering a change in funding. In addition, both adequacy and distribution should be considered separately.

Recommendations for Future Research

The findings of this study indicate a need for continued in-depth examinations of the distribution of special education state aid among Kansas school districts. Although this study explored three potential approaches to distributing special education state aid, additional research is needed to examine the long-term fiscal and equity implications of alternative funding models. This current study resulted in several recommendations for future research:

1. A study of alternative special education models spanning multiple years is recommended. The current study only used data from a single school year to compare the redistribution of state aid across the three proposed models. A longitudinal study would allow researchers to see if the patterns in this study remain consistent over time. It would also allow researchers to analyze changes in other variables such as student enrollment and district expenditures over time.

2. An in-depth study focusing on different student weighting methods should be considered. While student weightings are common in other state formulas, how the weightings are determined varies. Weightings based on student services, disabilities, and other tiered models should all be examined for Kansas.
3. The equity implications of alternative funding models should be examined. This study demonstrated that the three proposed distribution models impact districts differently. Future research could examine additional variables to determine which model best provides similar educational opportunities to students.
4. The adequacy of alternative funding models should also be examined. Future research could examine the relationship between special education state aid and the actual expenditures of districts to determine if the funding is covering the costs of providing special education services and programs for students with disabilities. All special education costs should be considered such as staffing, professional development, and equipment for students with disabilities.
5. Ongoing analysis of the funding model used in Kansas is recommended to determine if it continues to meet the rising costs districts are experiencing. The formula has seen few changes for many years and should be evaluated on a regular basis to determine if it continues to reflect current costs and needs of students with disabilities.

Conclusion

While the intention of special education funding is to help school districts cover the cost of providing legally required special education services to students with disabilities, the level of state funding in Kansas has consistently fallen below the statutorily required level for more than a decade. This ongoing gap between the statutory requirement and the level of state funding

appropriated creates a continuing challenge for school districts, who must use other funds to cover the costs of providing special education services. As Kansas continues to examine the school funding formula, the adequacy and distribution of special education state aid remain important considerations.

The findings of this study demonstrate that alternative distribution methods for special education state aid can produce considerably different financial outcomes for individual school districts, even when the total state aid is constant. Therefore, a change in the funding formula not only alters how funds are distributed but also changes the financial outcome for districts as they work to provide services to students with disabilities. The redistribution of state aid may benefit some districts, while also creating financial hardships for others. Consideration of any alternative funding model requires attention to the amount of funding provided, how that funding is redistributed, and the impact to individual districts in Kansas.

The challenge for policymakers is not only determining how much to invest, but also how those funds should be distributed among districts with different enrollment levels, student needs, geographic characteristics, and service delivery models. The findings of this study demonstrate that the three proposed distribution models can produce different outcomes for Kansas districts. A model that provides additional resources to one district may result in less state aid for another district, even when the total statewide appropriation remains unchanged. Therefore, decisions about special education funding should consider not only the overall level of funding, but also how changes in the distribution of those funds affect individual districts. Ongoing review of Kansas' special education funding system is necessary to evaluate whether the funding provided to districts remains adequate and accurately reflects differences in student and district needs. A

sustainable funding system should provide districts with the resources necessary to meet their educational and legal responsibilities to students with disabilities.

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Appendix A - 2023-2024 Actual Kansas Special Education Funding

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0101	Neosho	Erie-Galesburg	809,177	484,836	60%	0	0%	0	0%	324,341	40%	0.073882%
D0102	Gray	Cimarron-Ensign	840,543	512,639	61%	0	0%	0	0%	327,904	39%	0.074693%
D0103	Cheyenne	Cheylin	234,599	104,255	44%	0	0%	0	0%	130,344	56%	0.029691%
D0105	Rawlins	Rawlins County	609,627	280,739	46%	0	0%	0	0%	328,888	54%	0.074917%
D0106	Ness	Western Plains	155,854	93,572	60%	0	0%	0	0%	62,282	40%	0.014187%
D0107	Jewell	Rock Hills	765,136	376,463	49%	0	0%	0	0%	388,673	51%	0.088536%
D0108	Washington	Washington Co. Schools	628,979	370,954	59%	0	0%	0	0%	258,025	41%	0.058775%
D0109	Republic	Republic County	855,453	511,297	60%	0	0%	0	0%	344,156	40%	0.078395%
D0110	Phillips	Thunder Ridge Schools	353,292	211,450	60%	0	0%	0	0%	141,842	40%	0.032310%
D0111	Doniphan	Doniphan West Schools	676,528	436,669	65%	0	0%	0	0%	239,859	35%	0.054637%
D0112	Ellsworth	Central Plains	917,576	542,764	59%	0	0%	0	0%	374,812	41%	0.085378%
D0113	Nemaha	Prairie Hills	1,140,171	621,912	55%	0	0%	0	0%	518,259	45%	0.118054%
D0114	Doniphan	Riverside	1,085,599	645,059	59%	0	0%	0	0%	440,540	41%	0.100350%
D0115	Nemaha	Nemaha Central	1,067,781	598,593	56%	0	0%	0	0%	469,188	44%	0.106876%
D0200	Greeley	Greeley County Schools	270,541	159,676	59%	0	0%	0	0%	110,865	41%	0.025254%
D0202	Wyandotte	Turner-Kansas City	7,915,771	3,251,883	41%	1,015,386	13%	734,546	9%	2,913,956	37%	0.663769%
D0203	Wyandotte	Piper-Kansas City	6,132,548	3,395,297	55%	0	0%	226,455	4%	2,510,796	41%	0.571933%
D0204	Wyandotte	Bonner Springs	4,271,335	3,163,684	74%	0	0%	199,175	5%	908,476	21%	0.206941%
D0205	Butler	Bluestem	897,314	559,437	62%	0	0%	0	0%	337,877	38%	0.076965%
D0206	Butler	Remington-Whitewater	762,926	510,538	67%	0	0%	0	0%	252,388	33%	0.057491%
D0207	Leavenworth	Fort Leavenworth	3,250,000	1,247,083	38%	361,006	11%	10,264	0%	1,631,647	50%	0.371672%
D0208	Trego	Wakeeney	879,945	422,850	48%	0	0%	0	0%	457,095	52%	0.104122%
D0209	Stevens	Moscow Public Schools	154,831	90,811	59%	0	0%	0	0%	64,020	41%	0.014583%
D0210	Stevens	Hugoton Public Schools	1,057,062	622,684	59%	0	0%	0	0%	434,378	41%	0.098947%
D0211	Norton	Norton Community Schools	1,358,716	800,928	59%	0	0%	0	0%	557,788	41%	0.127058%
D0212	Norton	Northern Valley	320,216	168,992	53%	0	0%	0	0%	151,224	47%	0.034447%
D0214	Grant	Ulysses	1,545,795	920,013	60%	0	0%	0	0%	625,782	40%	0.142547%
D0215	Kearny	Lakin	649,768	381,510	59%	0	0%	26,097	4%	242,161	37%	0.055162%
D0216	Kearny	Deerfield	251,670	148,924	59%	0	0%	0	0%	102,746	41%	0.023404%
D0217	Morton	Rolla	123,753	72,766	59%	0	0%	0	0%	50,987	41%	0.011614%
D0218	Morton	Elkhart	442,956	258,059	58%	0	0%	0	0%	184,897	42%	0.042118%
D0219	Clark	Minneola	321,783	196,872	61%	0	0%	0	0%	124,911	39%	0.028453%
D0220	Clark	Ashland	269,979	157,078	58%	0	0%	0	0%	112,901	42%	0.025718%
D0223	Washington	Barnes	689,730	420,094	61%	0	0%	3,020	0%	266,616	39%	0.060732%
D0224	Washington	Clifton-Clyde	509,331	306,632	60%	0	0%	0	0%	202,699	40%	0.046173%
D0225	Meade	Fowler	157,021	94,889	60%	0	0%	0	0%	62,132	40%	0.014153%
D0226	Meade	Meade	484,552	295,683	61%	0	0%	0	0%	188,869	39%	0.043022%
D0227	Hodgeman	Hodgeman County Schools	391,100	232,228	59%	0	0%	7,773	2%	151,099	39%	0.034419%
D0229	Johnson	Blue Valley	64,252,831	28,149,347	44%	4,180,285	7%	1,046,418	2%	30,876,781	48%	7.033412%
D0230	Johnson	Spring Hill	8,353,206	4,138,323	50%	889,178	11%	184,476	2%	3,141,229	38%	0.715540%
D0231	Johnson	Gardner Edgerton	18,691,329	8,972,779	48%	1,144,806	6%	375,412	2%	8,198,332	44%	1.867495%
D0232	Johnson	De Soto	16,154,397	6,810,872	42%	1,439,405	9%	279,448	2%	7,624,672	47%	1.736822%
D0233	Johnson	Olathe	79,759,222	35,574,214	45%	6,329,992	8%	1,857,606	2%	35,997,410	45%	8.199838%
D0234	Bourbon	Fort Scott	4,423,365	2,272,832	51%	451,832	10%	281,929	6%	1,416,772	32%	0.322726%
D0235	Bourbon	Uniontown	801,913	517,998	65%	0	0%	0	0%	283,915	35%	0.064673%
D0237	Smith	Smith Center	1,009,348	553,260	55%	0	0%	0	0%	456,088	45%	0.103892%
D0239	Ottawa	North Ottawa County	1,238,124	733,173	59%	0	0%	0	0%	504,951	41%	0.115023%
D0240	Ottawa	Twin Valley	1,038,165	601,453	58%	0	0%	0	0%	436,712	42%	0.099478%

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0241	Wallace	Wallace County Schools	218,663	110,049	50%	0	0%	0	0%	108,614	50%	0.024741%
D0242	Wallace	Weskan	225,432	98,037	43%	0	0%	0	0%	127,395	57%	0.029019%
D0243	Coffey	Lebo-Waverly	1,408,096	698,205	50%	0	0%	0	0%	709,891	50%	0.161706%
D0244	Coffey	Burlington	2,410,738	1,160,730	48%	0	0%	0	0%	1,250,008	52%	0.284739%
D0245	Coffey	LeRoy-Gridley	401,976	194,358	48%	0	0%	0	0%	207,618	52%	0.047293%
D0246	Crawford	Northeast	823,928	556,437	68%	0	0%	0	0%	267,491	32%	0.060932%
D0247	Crawford	Cherokee	731,152	467,182	64%	0	0%	0	0%	263,970	36%	0.060130%
D0248	Crawford	Girard	1,637,078	1,045,744	64%	0	0%	0	0%	591,334	36%	0.134700%
D0249	Crawford	Frontenac Public Schools	1,481,605	928,806	63%	0	0%	0	0%	552,799	37%	0.125922%
D0250	Crawford	Pittsburg	5,432,767	3,567,903	66%	0	0%	0	0%	1,864,864	34%	0.424797%
D0251	Lyon	North Lyon County	805,095	509,068	63%	0	0%	0	0%	296,027	37%	0.067432%
D0252	Lyon	Southern Lyon County	994,127	559,453	56%	0	0%	0	0%	434,674	44%	0.099014%
D0253	Lyon	Emporia	6,987,305	4,301,221	62%	0	0%	0	0%	2,686,084	38%	0.611862%
D0254	Barber	Barber County North	1,056,413	632,953	60%	0	0%	0	0%	423,460	40%	0.096460%
D0255	Barber	South Barber	457,624	269,747	59%	0	0%	10,562	2%	177,315	39%	0.040391%
D0256	Allen	Marmaton Valley	490,526	274,616	56%	0	0%	0	0%	215,910	44%	0.049182%
D0257	Allen	Iola	2,097,174	1,199,478	57%	0	0%	0	0%	897,696	43%	0.204486%
D0258	Allen	Humboldt	1,612,554	912,590	57%	0	0%	0	0%	699,964	43%	0.159445%
D0259	Sedgwick	Wichita	134,440,534	57,478,918	43%	12,957,301	10%	9,914,987	7%	54,089,328	40%	12.320990%
D0260	Sedgwick	Derby	14,214,647	6,780,577	48%	1,664,593	12%	600,088	4%	5,169,389	36%	1.177533%
D0261	Sedgwick	Haysville	13,977,095	6,224,015	45%	1,310,169	9%	511,512	4%	5,931,399	42%	1.351111%
D0262	Sedgwick	Valley Center Pub Sch	6,785,866	3,585,665	53%	0	0%	225,297	3%	2,974,904	44%	0.677652%
D0263	Sedgwick	Mulvane	3,723,417	1,897,303	51%	387,992	10%	123,602	3%	1,314,520	35%	0.299434%
D0264	Sedgwick	Clearwater	2,402,803	1,461,919	61%	0	0%	92,733	4%	848,151	35%	0.193200%
D0265	Sedgwick	Goddard	14,422,625	7,386,238	51%	0	0%	430,139	3%	6,606,248	46%	1.504835%
D0266	Sedgwick	Maize	15,822,082	9,830,382	62%	0	0%	189,549	1%	5,802,151	37%	1.321670%
D0267	Sedgwick	Renwick	4,253,192	2,389,884	56%	0	0%	72,191	2%	1,791,117	42%	0.407998%
D0268	Sedgwick	Cheney	1,540,860	935,085	61%	0	0%	65,373	4%	540,402	35%	0.123098%
D0269	Rooks	Palco	177,839	105,849	60%	0	0%	0	0%	71,990	40%	0.016399%
D0270	Rooks	Plainville	801,639	479,881	60%	0	0%	0	0%	321,758	40%	0.073293%
D0271	Rooks	Stockton	526,242	312,027	59%	0	0%	0	0%	214,215	41%	0.048796%
D0272	Mitchell	Waconda	669,302	314,812	47%	0	0%	0	0%	354,490	53%	0.080749%
D0273	Mitchell	Beloit	1,813,627	930,232	51%	0	0%	0	0%	883,395	49%	0.201228%
D0274	Logan	Oakley	832,140	398,364	48%	0	0%	0	0%	433,776	52%	0.098810%
D0275	Logan	Triplains	164,324	89,619	55%	0	0%	0	0%	74,705	45%	0.017017%
D0281	Graham	Graham County	945,110	451,114	48%	0	0%	0	0%	493,996	52%	0.112527%
D0282	Elk	West Elk	1,487,594	733,408	49%	0	0%	0	0%	754,186	51%	0.171796%
D0283	Elk	Elk Valley	571,348	367,957	64%	0	0%	0	0%	203,391	36%	0.046330%
D0284	Chase	Chase County	758,334	478,522	63%	0	0%	0	0%	279,812	37%	0.063738%
D0285	Chautauqua	Cedar Vale	250,643	167,636	67%	0	0%	0	0%	83,007	33%	0.018908%
D0286	Chautauqua	Chautauqua Co Community	1,272,190	692,291	54%	0	0%	44,520	3%	535,379	42%	0.121954%
D0287	Franklin	West Franklin	1,485,488	848,073	57%	0	0%	0	0%	637,415	43%	0.145197%
D0288	Franklin	Central Heights	921,782	518,204	56%	0	0%	0	0%	403,578	44%	0.091931%
D0289	Franklin	Wellsville	1,784,286	1,070,491	60%	0	0%	52,885	3%	660,910	37%	0.150548%
D0290	Franklin	Ottawa	5,734,950	2,851,003	50%	586,626	10%	259,926	5%	2,037,395	36%	0.464098%
D0291	Gove	Grinnell Public Schools	159,431	74,527	47%	0	0%	0	0%	84,904	53%	0.019340%
D0292	Gove	Wheatland	195,459	93,981	48%	0	0%	0	0%	101,478	52%	0.023116%
D0293	Gove	Quinter Public Schools	975,339	460,656	47%	0	0%	0	0%	514,683	53%	0.117239%

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0294	Decatur	Oberlin	711,760	384,404	54%	0	0%	16,770	2%	310,586	44%	0.070748%
D0297	Cheyenne	St Francis Comm Sch	342,642	198,450	58%	0	0%	0	0%	144,192	42%	0.032845%
D0298	Lincoln	Lincoln	668,652	334,181	50%	0	0%	0	0%	334,471	50%	0.076189%
D0299	Lincoln	Sylvan Grove	521,245	253,201	49%	0	0%	11,987	2%	256,057	49%	0.058327%
D0300	Comanche	Comanche County	696,304	421,374	61%	0	0%	0	0%	274,930	39%	0.062626%
D0303	Ness	Ness City	394,571	221,166	56%	0	0%	0	0%	173,405	44%	0.039500%
D0305	Saline	Salina	13,659,233	8,046,984	59%	0	0%	0	0%	5,612,249	41%	1.278412%
D0306	Saline	Southeast Of Saline	1,203,581	700,554	58%	0	0%	0	0%	503,027	42%	0.114584%
D0307	Saline	Ell-Saline	722,998	414,800	57%	0	0%	0	0%	308,198	43%	0.070204%
D0308	Reno	Hutchinson Public Schools	11,155,026	5,470,473	49%	1,266,695	11%	598,063	5%	3,819,795	34%	0.870110%
D0309	Reno	Nickerson	1,954,423	1,258,979	64%	0	0%	0	0%	695,444	36%	0.158415%
D0310	Reno	Fairfield	497,155	347,261	70%	0	0%	0	0%	149,894	30%	0.034144%
D0311	Reno	Pretty Prairie	508,989	328,056	64%	0	0%	0	0%	180,933	36%	0.041215%
D0312	Reno	Haven Public Schools	1,422,783	941,876	66%	0	0%	0	0%	480,907	34%	0.109546%
D0313	Reno	Buhler	4,173,188	2,720,262	65%	0	0%	116,952	3%	1,335,974	32%	0.304321%
D0314	Thomas	Brewster	244,893	113,465	46%	0	0%	0	0%	131,428	54%	0.029938%
D0315	Thomas	Colby Public Schools	1,109,717	656,710	59%	0	0%	0	0%	453,007	41%	0.103190%
D0316	Thomas	Golden Plains	345,614	166,968	48%	0	0%	8,016	2%	170,630	49%	0.038868%
D0320	Pottawatomie	Wamego	2,531,109	1,531,065	60%	0	0%	0	0%	1,000,044	40%	0.227800%
D0321	Pottawatomie	Kaw Valley	3,624,653	1,697,225	47%	270,236	7%	87,947	2%	1,569,245	43%	0.357458%
D0322	Pottawatomie	Onaga-Havensville-Wheaton	341,747	191,629	56%	0	0%	0	0%	150,118	44%	0.034195%
D0323	Pottawatomie	Rock Creek	2,160,788	1,237,186	57%	0	0%	0	0%	923,602	43%	0.210387%
D0325	Phillips	Phillipsburg	1,208,731	705,426	58%	0	0%	0	0%	503,305	42%	0.114648%
D0326	Phillips	Logan	242,090	143,948	59%	0	0%	0	0%	98,142	41%	0.022356%
D0327	Ellsworth	Ellsworth	1,119,504	653,300	58%	0	0%	0	0%	466,204	42%	0.106196%
D0329	Wabaunsee	Wabaunsee	592,090	376,027	64%	0	0%	0	0%	216,063	36%	0.049217%
D0330	Wabaunsee	Mission Valley	1,138,961	691,338	61%	123,090	11%	73,166	6%	251,367	22%	0.057259%
D0331	Kingman	Kingman - Norwich	1,861,683	1,134,066	61%	0	0%	0	0%	727,617	39%	0.165744%
D0332	Kingman	Cunningham	457,073	272,499	60%	0	0%	0	0%	184,574	40%	0.042044%
D0333	Cloud	Concordia	1,831,839	1,080,222	59%	0	0%	0	0%	751,617	41%	0.171211%
D0334	Cloud	Southern Cloud	381,295	227,174	60%	0	0%	0	0%	154,121	40%	0.035107%
D0335	Jackson	North Jackson	725,843	263,642	36%	0	0%	10,682	1%	451,519	62%	0.102851%
D0336	Jackson	Holton	1,172,752	654,945	56%	0	0%	0	0%	517,807	44%	0.117951%
D0337	Jackson	Royal Valley	1,197,719	678,883	57%	0	0%	16,885	1%	501,951	42%	0.114339%
D0338	Jefferson	Valley Falls	754,506	513,547	68%	0	0%	0	0%	240,959	32%	0.054888%
D0339	Jefferson	Jefferson County North	994,316	674,693	68%	0	0%	0	0%	319,623	32%	0.072807%
D0340	Jefferson	Jefferson West	1,624,405	1,079,448	66%	0	0%	0	0%	544,957	34%	0.124136%
D0341	Jefferson	Oskaloosa Public Schools	1,290,741	903,268	70%	0	0%	0	0%	387,473	30%	0.088262%
D0342	Jefferson	McLouth	1,009,594	679,323	67%	0	0%	0	0%	330,271	33%	0.075232%
D0343	Jefferson	Perry Public Schools	1,387,947	909,607	66%	0	0%	0	0%	478,340	34%	0.108961%
D0344	Linn	Pleasanton	407,042	422,452	104%	0	0%	0	0%	0	0%	0.000000%
D0345	Shawnee	Seaman	10,674,712	5,501,725	52%	864,690	8%	653,996	6%	3,654,301	34%	0.832412%
D0346	Linn	Jayhawk	1,434,650	838,776	58%	0	0%	0	0%	595,874	42%	0.135734%
D0347	Edwards	Kinsley-Offerle	592,345	321,939	54%	0	0%	0	0%	270,406	46%	0.061596%
D0348	Douglas	Baldwin City	2,671,061	1,465,213	55%	0	0%	48,092	2%	1,157,756	43%	0.263725%
D0349	Stafford	Stafford	662,683	349,725	53%	0	0%	0	0%	312,958	47%	0.071289%
D0350	Stafford	St John-Hudson	727,755	431,383	59%	0	0%	0	0%	296,372	41%	0.067510%
D0351	Stafford	Macksville	430,357	262,159	61%	0	0%	0	0%	168,198	39%	0.038314%

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0352	Sherman	Goodland	1,542,390	853,748	55%	0	0%	0	0%	688,642	45%	0.156866%
D0353	Sumner	Wellington	4,008,521	2,067,109	52%	443,297	11%	136,022	3%	1,362,093	34%	0.310271%
D0355	Barton	Ellinwood Public Schools	804,174	554,692	69%	0	0%	0	0%	249,482	31%	0.056829%
D0356	Sumner	Conway Springs	839,036	472,649	56%	0	0%	26,250	3%	340,137	41%	0.077480%
D0357	Sumner	Belle Plaine	1,314,138	905,585	69%	0	0%	5,670	0%	402,883	31%	0.091773%
D0358	Sumner	Oxford	940,803	597,116	63%	0	0%	0	0%	343,687	37%	0.078288%
D0359	Sumner	Argonia Public Schools	476,766	294,165	62%	0	0%	0	0%	182,601	38%	0.041595%
D0360	Sumner	Caldwell	507,596	395,821	78%	0	0%	0	0%	111,775	22%	0.025461%
D0361	Harper	Chaparral Schools	1,861,278	1,142,986	61%	0	0%	0	0%	718,292	39%	0.163619%
D0362	Linn	Prairie View	2,568,882	1,589,178	62%	0	0%	0	0%	979,704	38%	0.223166%
D0363	Finney	Holcomb	995,402	586,327	59%	0	0%	0	0%	409,075	41%	0.093183%
D0364	Marshall	Marysville	1,516,751	722,820	48%	0	0%	0	0%	793,931	52%	0.180849%
D0365	Anderson	Garnett	1,547,234	1,085,205	70%	0	0%	0	0%	462,029	30%	0.105245%
D0366	Woodson	Woodson	822,301	488,001	59%	0	0%	0	0%	334,300	41%	0.076150%
D0367	Miami	Osawatomie	2,883,058	1,785,873	62%	0	0%	0	0%	1,097,185	38%	0.249927%
D0368	Miami	Paola	3,057,080	1,880,664	62%	0	0%	0	0%	1,176,416	38%	0.267975%
D0369	Harvey	Burrton	396,435	229,458	58%	0	0%	29,463	7%	137,514	35%	0.031324%
D0371	Gray	Montezuma	215,195	126,458	59%	0	0%	0	0%	88,737	41%	0.020213%
D0372	Shawnee	Silver Lake	1,441,426	612,358	42%	152,988	11%	34,716	2%	641,364	44%	0.146096%
D0373	Harvey	Newton	5,806,372	3,346,842	58%	0	0%	158,756	3%	2,300,774	40%	0.524093%
D0374	Haskell	Sublette	392,919	230,747	59%	0	0%	17,219	4%	144,953	37%	0.033019%
D0375	Butler	Circle	2,747,598	1,739,939	63%	0	0%	25,011	1%	982,648	36%	0.223837%
D0376	Rice	Sterling	999,610	566,251	57%	0	0%	31,513	3%	401,846	40%	0.091536%
D0377	Atchison	Atchison Co Comm Schools	937,933	668,571	71%	0	0%	0	0%	269,362	29%	0.061358%
D0378	Riley	Riley County	1,019,372	615,378	60%	0	0%	0	0%	403,994	40%	0.092026%
D0379	Clay	Clay County	1,947,885	1,095,598	56%	0	0%	0	0%	852,287	44%	0.194142%
D0380	Marshall	Vermillion	760,385	426,798	56%	0	0%	0	0%	333,587	44%	0.075988%
D0381	Ford	Spearville	423,542	255,640	60%	0	0%	0	0%	167,902	40%	0.038246%
D0382	Pratt	Pratt	2,404,196	1,398,499	58%	0	0%	28,454	1%	977,243	41%	0.222606%
D0383	Riley	Manhattan-Ogden	17,804,070	9,029,854	51%	1,596,144	9%	804,611	5%	6,373,461	36%	1.451809%
D0384	Riley	Blue Valley	541,398	285,342	53%	0	0%	0	0%	256,056	47%	0.058327%
D0385	Butler	Andover	8,086,307	5,207,432	64%	0	0%	97,729	1%	2,781,146	34%	0.633516%
D0386	Greenwood	Madison-Virgil	699,071	436,199	62%	0	0%	0	0%	262,872	38%	0.059880%
D0387	Wilson	Altoona-Midway	273,331	154,997	57%	0	0%	0	0%	118,334	43%	0.026955%
D0388	Ellis	Ellis	626,614	388,249	62%	0	0%	0	0%	238,365	38%	0.054297%
D0389	Greenwood	Eureka	1,207,445	589,855	49%	186,865	15%	63,796	5%	366,929	30%	0.083583%
D0390	Greenwood	Hamilton	153,784	146,616	95%	0	0%	0	0%	7,168	5%	0.001633%
D0392	Osborne	Osborne County	743,658	440,564	59%	0	0%	0	0%	303,094	41%	0.069042%
D0393	Dickinson	Solomon	698,108	400,300	57%	0	0%	9,123	1%	288,685	41%	0.065759%
D0394	Butler	Rose Hill Public Schools	1,964,785	1,362,804	69%	0	0%	0	0%	601,981	31%	0.137125%
D0395	Rush	LaCrosse	595,728	388,058	65%	0	0%	0	0%	207,670	35%	0.047305%
D0396	Butler	Douglass Public Schools	932,351	619,099	66%	0	0%	0	0%	313,252	34%	0.071356%
D0397	Marion	Centre	817,095	451,452	55%	0	0%	0	0%	365,643	45%	0.083290%
D0398	Marion	Peabody-Burns	575,779	300,931	52%	0	0%	17,016	3%	257,832	45%	0.058731%
D0399	Russell	Paradise	234,258	138,278	59%	0	0%	0	0%	95,980	41%	0.021863%
D0400	McPherson	Smoky Valley	1,818,127	967,752	53%	0	0%	0	0%	850,375	47%	0.193707%
D0401	Rice	Chase-Raymond	324,564	179,693	55%	0	0%	0	0%	144,871	45%	0.033000%
D0402	Butler	Augusta	2,877,211	1,635,110	57%	0	0%	0	0%	1,242,101	43%	0.282938%

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0403	Rush	Otis-Bison	488,545	302,819	62%	0	0%	3,649	1%	182,077	37%	0.041475%
D0404	Cherokee	Riverton	1,089,529	689,557	63%	0	0%	0	0%	399,972	37%	0.091109%
D0405	Rice	Lyons	1,483,278	833,121	56%	0	0%	0	0%	650,157	44%	0.148099%
D0407	Russell	Russell County	2,097,289	1,013,038	48%	229,473	11%	39,495	2%	815,283	39%	0.185713%
D0408	Marion	Marion-Florence	1,359,091	747,918	55%	0	0%	0	0%	611,173	45%	0.139219%
D0409	Atchison	Atchison Public Schools	3,983,104	1,596,363	40%	530,583	13%	24,465	1%	1,831,693	46%	0.417241%
D0410	Marion	Durham-Hillsboro-Lehigh	1,691,837	907,127	54%	0	0%	0	0%	784,710	46%	0.178749%
D0411	Marion	Goessel	667,883	397,031	59%	0	0%	0	0%	270,852	41%	0.061697%
D0412	Sheridan	Hoxie Community Schools	756,662	361,550	48%	0	0%	0	0%	395,112	52%	0.090002%
D0413	Neosho	Chanute Public Schools	3,477,091	2,010,455	58%	0	0%	0	0%	1,466,636	42%	0.334085%
D0415	Brown	Hiawatha	1,717,015	951,088	55%	0	0%	0	0%	765,927	45%	0.174470%
D0416	Miami	Louisburg	2,523,493	1,557,094	62%	0	0%	0	0%	966,399	38%	0.220136%
D0417	Morris	Morris County	1,518,936	901,019	59%	0	0%	0	0%	617,917	41%	0.140755%
D0418	McPherson	McPherson	5,227,287	2,792,118	53%	0	0%	0	0%	2,435,169	47%	0.554706%
D0419	McPherson	Canton-Galva	685,026	368,389	54%	0	0%	0	0%	316,637	46%	0.072127%
D0420	Osage	Osage City	1,504,507	843,531	56%	0	0%	0	0%	660,976	44%	0.150564%
D0421	Osage	Lyndon	858,739	525,835	61%	0	0%	0	0%	332,904	39%	0.075832%
D0422	Kiowa	Kiowa County	598,952	369,018	62%	0	0%	0	0%	229,934	38%	0.052377%
D0423	McPherson	Moundridge	1,025,425	553,299	54%	0	0%	0	0%	472,126	46%	0.107545%
D0426	Republic	Pike Valley	354,055	205,115	58%	0	0%	0	0%	148,940	42%	0.033927%
D0428	Barton	Great Bend	3,979,669	2,419,850	61%	0	0%	0	0%	1,559,819	39%	0.355311%
D0429	Doniphan	Troy Public Schools	568,224	369,467	65%	0	0%	0	0%	198,757	35%	0.045275%
D0430	Brown	South Brown County	993,731	554,196	56%	0	0%	38,952	4%	400,583	40%	0.091249%
D0431	Barton	Hoisington	1,352,365	861,350	64%	0	0%	0	0%	491,015	36%	0.111848%
D0432	Ellis	Victoria	482,626	305,109	63%	0	0%	0	0%	177,517	37%	0.040437%
D0434	Osage	Santa Fe Trail	2,391,394	1,303,530	55%	0	0%	1,392	0%	1,086,472	45%	0.247487%
D0435	Dickinson	Abilene	2,891,488	1,474,438	51%	0	0%	0	0%	1,417,050	49%	0.322789%
D0436	Montgomery	Caney Valley	1,032,833	606,109	59%	0	0%	0	0%	426,724	41%	0.097203%
D0437	Shawnee	Auburn Washburn	16,969,466	8,175,953	48%	1,435,185	8%	1,077,283	6%	6,281,045	37%	1.430757%
D0438	Pratt	Skyline Schools	776,075	455,598	59%	0	0%	0	0%	320,477	41%	0.073001%
D0439	Harvey	Sedgwick Public Schools	1,157,510	645,057	56%	0	0%	48,647	4%	463,806	40%	0.105650%
D0440	Harvey	Halstead	1,189,783	656,168	55%	0	0%	0	0%	533,615	45%	0.121552%
D0443	Ford	Dodge City	8,997,853	5,549,961	62%	0	0%	0	0%	3,447,892	38%	0.785394%
D0444	Rice	Little River	560,511	314,994	56%	0	0%	0	0%	245,517	44%	0.055926%
D0445	Montgomery	Coffeyville	2,796,804	1,613,209	58%	0	0%	112,536	4%	1,071,059	38%	0.243976%
D0446	Montgomery	Independence	2,919,032	1,718,698	59%	0	0%	0	0%	1,200,334	41%	0.273424%
D0447	Montgomery	Cherryvale	1,008,355	585,969	58%	0	0%	40,731	4%	381,655	38%	0.086937%
D0448	McPherson	Inman	940,516	522,192	56%	0	0%	0	0%	418,324	44%	0.095290%
D0449	Leavenworth	Easton	1,146,256	779,923	68%	0	0%	0	0%	366,333	32%	0.083447%
D0450	Shawnee	Shawnee Heights	9,292,716	4,344,590	47%	887,369	10%	293,024	3%	3,767,733	41%	0.858251%
D0452	Stanton	Stanton County	481,440	293,293	61%	0	0%	0	0%	188,147	39%	0.042858%
D0453	Leavenworth	Leavenworth	8,535,706	3,925,771	46%	931,929	11%	261,198	3%	3,416,808	40%	0.778314%
D0454	Osage	Burlingame Public School	579,464	323,620	56%	0	0%	0	0%	255,844	44%	0.058279%
D0456	Osage	Marais Des Cygnes Valley	475,638	272,282	57%	0	0%	0	0%	203,356	43%	0.046322%
D0457	Finney	Garden City	13,337,918	5,030,377	38%	1,887,285	14%	478,009	4%	5,942,247	45%	1.353582%
D0458	Leavenworth	Basehor-Linwood	6,494,100	3,288,860	51%	0	0%	0	0%	3,205,240	49%	0.730121%
D0459	Ford	Bucklin	309,469	188,738	61%	0	0%	7,535	2%	113,196	37%	0.025785%
D0460	Harvey	Hesston	1,115,076	606,778	54%	0	0%	0	0%	508,298	46%	0.115785%

			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
USD#	County	USD Name	SPED Expenditures	SPED Aid	State Aid % of Total Expenditures	Federal Entitlement	Federal Entitlement % of Total Expenditures	Medicaid Reimbursements	Medicaid Reimbursements % of Total Expenditures	Local Effort	Local Effort % of Total Expenditures	District Proportion of Statewide Local Effort
		District Totals	1,043,641,305	515,471,953	49%	60,602,956	6%	28,580,334	3%	439,001,472	42%	
D0461	Wilson	Neodesha	1,156,392	658,044	57%	0	0%	0	0%	498,348	43%	0.113519%
D0462	Cowley	Central	488,558	324,206	66%	0	0%	0	0%	164,352	34%	0.037438%
D0463	Cowley	Udall	540,748	351,470	65%	0	0%	0	0%	189,278	35%	0.043116%
D0464	Leavenworth	Tonganoxie	3,804,514	2,181,657	57%	0	0%	0	0%	1,622,857	43%	0.369670%
D0465	Cowley	Winfield	6,015,500	2,541,773	42%	0	0%	0	0%	3,473,727	58%	0.791279%
D0466	Scott	Scott County	993,162	586,268	59%	0	0%	0	0%	406,894	41%	0.092686%
D0467	Wichita	Leoti	423,020	242,462	57%	0	0%	11,011	3%	169,547	40%	0.038621%
D0468	Lane	Healy Public Schools	143,920	60,718	42%	0	0%	0	0%	83,202	58%	0.018953%
D0469	Leavenworth	Lansing	7,300,000	2,889,650	40%	589,473	8%	355,812	5%	3,465,065	47%	0.789306%
D0470	Cowley	Arkansas City	4,789,202	3,172,716	66%	0	0%	0	0%	1,616,486	34%	0.368219%
D0471	Cowley	Dexter	482,465	312,864	65%	0	0%	0	0%	169,601	35%	0.038633%
D0473	Dickinson	Chapman	2,070,382	1,226,979	59%	0	0%	0	0%	843,403	41%	0.192118%
D0474	Kiowa	Haviland	191,468	124,041	65%	0	0%	0	0%	67,427	35%	0.015359%
D0475	Geary	Geary County Schools	19,635,838	9,736,594	50%	1,794,475	9%	834,620	4%	7,270,149	37%	1.656065%
D0476	Gray	Copeland	123,517	71,736	58%	0	0%	0	0%	51,781	42%	0.011795%
D0477	Gray	Ingalls	307,208	180,623	59%	0	0%	0	0%	126,585	41%	0.028835%
D0479	Anderson	Crest	488,541	284,779	58%	0	0%	0	0%	203,762	42%	0.046415%
D0480	Seward	Liberal	5,195,752	2,701,796	52%	1,021,858	20%	162,157	3%	1,309,941	25%	0.298391%
D0481	Dickinson	Rural Vista	472,314	266,018	56%	0	0%	0	0%	206,296	44%	0.046992%
D0482	Lane	Dighton	293,499	177,239	60%	0	0%	20,973	7%	95,287	32%	0.021705%
D0483	Seward	Kismet-Plains	851,461	480,662	56%	0	0%	0	0%	370,799	44%	0.084464%
D0484	Wilson	Fredonia	1,086,991	553,629	51%	0	0%	0	0%	533,362	49%	0.121494%
D0487	Dickinson	Herington	896,802	474,126	53%	0	0%	0	0%	422,676	47%	0.096281%
D0489	Ellis	Hays	5,769,976	3,691,788	64%	0	0%	0	0%	2,078,188	36%	0.473390%
D0490	Butler	El Dorado	2,497,174	1,647,223	66%	0	0%	0	0%	849,951	34%	0.193610%
D0491	Douglas	Eudora	3,673,468	2,025,231	55%	0	0%	0	0%	1,648,237	45%	0.375451%
D0492	Butler	Flinthills	474,982	313,725	66%	0	0%	0	0%	161,257	34%	0.036733%
D0493	Cherokee	Columbus	1,523,301	944,880	62%	0	0%	0	0%	578,421	38%	0.131758%
D0494	Hamilton	Syracuse	579,506	341,000	59%	0	0%	0	0%	238,506	41%	0.054329%
D0495	Pawnee	Ft Larned	1,783,422	1,012,566	57%	0	0%	0	0%	770,856	43%	0.175593%
D0496	Pawnee	Pawnee Heights	273,381	151,015	55%	0	0%	0	0%	122,366	45%	0.027874%
D0497	Douglas	Lawrence	29,557,917	12,739,363	43%	2,693,353	9%	0	0%	14,125,201	48%	3.217575%
D0498	Marshall	Valley Heights	801,132	408,882	51%	0	0%	0	0%	392,250	49%	0.089350%
D0499	Cherokee	Galena	1,218,455	762,372	63%	0	0%	0	0%	456,083	37%	0.103891%
D0500	Wyandotte	Kansas City	29,078,899	11,180,153	38%	0	0%	0	0%	17,898,746	62%	4.077149%
D0501	Shawnee	Topeka Public Schools	42,991,856	16,858,364	39%	3,802,486	9%	1,934,920	5%	20,396,086	47%	4.646018%
D0502	Edwards	Lewis	237,561	143,230	60%	0	0%	0	0%	94,331	40%	0.021488%
D0503	Labette	Parsons	2,336,906	1,342,285	57%	0	0%	0	0%	994,621	43%	0.226564%
D0504	Labette	Oswego	853,858	562,226	66%	0	0%	0	0%	291,632	34%	0.066431%
D0505	Labette	Chetopa-St. Paul	659,370	437,282	66%	0	0%	0	0%	222,088	34%	0.050589%
D0506	Labette	Labette County	2,524,890	1,636,516	65%	0	0%	0	0%	888,374	35%	0.202362%
D0507	Haskell	Satanta	280,606	166,873	59%	0	0%	0	0%	113,733	41%	0.025907%
D0508	Cherokee	Baxter Springs	1,322,525	883,648	67%	0	0%	0	0%	438,877	33%	0.099972%
D0509	Sumner	South Haven	536,612	336,736	63%	0	0%	0	0%	199,876	37%	0.045530%
D0511	Harper	Attica	314,550	220,320	70%	0	0%	0	0%	94,230	30%	0.021465%
D0512	Johnson	Shawnee Mission Pub Sch	57,627,916	25,337,328	44%	7,176,911	12%	1,880,037	3%	23,233,640	40%	5.292383%

Appendix B - Statutory Special Education Funding Model: Local Effort Allocation

Distric ID	District Name	FTE Enrollment	SPED FTE	SPED Expenditures	Actual 2023-24 State Aid	Federal Entitlement	Medicaid Reimbursement	Actual 2023-24 Local Effort	Local Effort % of Expenditures	District % of Statewide Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	524,289.0	29,500.5	$ 1,043,841,305	$ 515,471,953	$ 60,802,956	$ 28,580,334	$ 439,001,472			$ 187,600,000	$ 703,071,953	$ 251,401,472					
D0435	Abilene	1,558.8	27.3	$ 2,891,488	$ 1,474,438	$ -	$ -	$ 1,417,050	49.01%	0.322789%	$ 605,553	$ 2,079,991	$ 811,497	50.99%	71.93%	$ 605,553	28.07%	$ 605,553
D0387	Altoona-Midway	288.9	21.6	$ 273,331	$ 154,997	$ -	$ -	$ 118,334	43.29%	0.026955%	$ 50,568	$ 205,565	$ 67,766	56.71%	75.21%	$ 50,568	24.79%	$ 50,568
D0385	Andover	5,814.9	6.0	$ 8,086,307	$ 5,207,432	$ -	$ 97,729	$ 2,781,146	34.39%	0.633516%	$ 1,188,477	$ 6,395,909	$ 1,592,669	64.40%	79.10%	$ 1,188,477	19.70%	$ 1,188,477
D0359	Argonia Public Schools	302.5	15.6	$ 476,766	$ 294,165	$ -	$ -	$ 182,601	38.30%	0.041595%	$ 78,032	$ 372,197	$ 104,569	61.70%	78.07%	$ 78,032	21.93%	$ 78,032
D0470	Arkansas City	2,809.6	6.0	$ 4,789,202	$ 3,172,716	$ -	$ -	$ 1,616,486	33.75%	0.368219%	$ 690,778	$ 3,863,494	$ 925,708	66.25%	80.67%	$ 690,778	19.33%	$ 690,778
D0220	Ashland	348.4	17.5	$ 269,979	$ 157,078	$ -	$ -	$ 112,901	41.82%	0.025718%	$ 48,246	$ 205,324	$ 64,655	58.18%	76.05%	$ 48,246	23.95%	$ 48,246
D0377	Atchison Co Comm Schools	704.5	6.0	$ 937,933	$ 668,571	$ -	$ -	$ 269,362	28.72%	0.061358%	$ 115,107	$ 783,678	$ 154,255	71.28%	83.55%	$ 115,107	16.45%	$ 115,107
D0409	Atchison Public Schools	1,632.2	17.4	$ 3,983,104	$ 1,596,363	$ 530,583	$ 24,465	$ 1,831,693	45.99%	0.417241%	$ 782,744	$ 2,379,107	$ 1,048,949	40.08%	59.73%	$ 782,744	26.33%	$ 782,744
D0511	Attica	306.9	18.3	$ 314,550	$ 220,320	$ -	$ -	$ 94,230	29.96%	0.021465%	$ 40,268	$ 260,588	$ 53,962	70.04%	82.84%	$ 40,268	17.16%	$ 40,268
D0437	Auburn Washburn	6,179.7	24.0	$ 16,969,466	$ 8,175,953	$ 1,435,185	$ 1,077,283	$ 6,281,045	37.01%	1.430757%	$ 2,684,100	$ 10,860,053	$ 3,596,945	48.18%	64.00%	$ 2,684,100	21.20%	$ 2,684,100
D0402	Augusta	2,049.4	22.3	$ 2,877,211	$ 1,635,110	$ -	$ -	$ 1,242,101	43.17%	0.282938%	$ 530,791	$ 2,165,901	$ 711,310	56.83%	75.28%	$ 530,791	24.72%	$ 530,791
D0348	Baldwin City	1,483.1	30.3	$ 2,671,061	$ 1,465,213	$ -	$ 48,092	$ 1,157,756	43.34%	0.263725%	$ 494,748	$ 1,959,961	$ 663,008	54.86%	73.38%	$ 494,748	24.82%	$ 494,748
D0254	Barber County North	657.7	42.6	$ 1,056,413	$ 632,953	$ -	$ -	$ 423,460	40.08%	0.096460%	$ 180,959	$ 813,912	$ 242,501	59.92%	77.04%	$ 180,959	22.96%	$ 180,959
D0223	Barnes	545.0	28.2	$ 689,730	$ 420,094	$ -	$ 3,020	$ 266,616	38.66%	0.060732%	$ 113,934	$ 534,028	$ 152,682	60.91%	77.43%	$ 113,934	22.14%	$ 113,934
D0458	Basehor-Linwood	2,885.1	6.0	$ 6,494,100	$ 3,288,860	$ -	$ -	$ 3,205,240	49.36%	0.730121%	$ 1,369,706	$ 4,658,566	$ 1,835,534	50.64%	71.74%	$ 1,369,706	28.26%	$ 1,369,706
D0508	Baxter Springs	1,059.6	156.0	$ 1,322,525	$ 883,648	$ -	$ -	$ 438,877	33.18%	0.099972%	$ 187,547	$ 1,071,195	$ 251,330	66.82%	81.00%	$ 187,547	19.00%	$ 187,547
D0357	Belle Plaine	802.9	111.4	$ 1,314,138	$ 905,585	$ -	$ 5,670	$ 402,883	30.66%	0.091773%	$ 172,165	$ 1,077,750	$ 230,718	68.91%	82.01%	$ 172,165	17.56%	$ 172,165
D0273	Beloit	1,053.4	135.1	$ 1,813,627	$ 930,232	$ -	$ -	$ 883,395	48.71%	0.201228%	$ 377,504	$ 1,307,736	$ 505,891	51.29%	72.11%	$ 377,504	27.89%	$ 377,504
D0229	Blue Valley	25,617.2	37.4	$ 64,252,831	$ 28,149,347	$ 4,180,285	$ 1,046,418	$ 30,876,781	48.06%	7.033412%	$ 13,194,680	$ 41,344,027	$ 17,682,101	43.81%	64.35%	$ 13,194,680	27.52%	$ 13,194,680
D0384	Blue Valley - Randolph	403.2	18.4	$ 541,398	$ 285,342	$ -	$ -	$ 256,056	47.30%	0.058327%	$ 109,421	$ 394,763	$ 146,635	52.70%	72.92%	$ 109,421	27.08%	$ 109,421
D0205	Bluestem	726.1	68.6	$ 897,314	$ 559,437	$ -	$ -	$ 337,877	37.65%	0.076965%	$ 144,386	$ 703,823	$ 193,491	62.35%	78.44%	$ 144,386	21.56%	$ 144,386
D0204	Bonner Springs	2,506.3	21.4	$ 4,271,335	$ 3,163,684	$ -	$ 199,175	$ 908,476	21.27%	0.206941%	$ 388,222	$ 3,551,906	$ 520,254	74.07%	83.16%	$ 388,222	12.18%	$ 388,222
D0314	Brewster	228.1	6.0	$ 244,893	$ 113,465	$ -	$ -	$ 131,428	53.67%	0.029938%	$ 56,164	$ 169,629	$ 75,264	46.33%	69.27%	$ 56,164	30.73%	$ 56,164
D0459	Bucklin	382.2	30.7	$ 309,469	$ 188,738	$ -	$ 7,535	$ 113,196	36.58%	0.025785%	$ 48,372	$ 237,110	$ 64,824	60.99%	76.62%	$ 48,372	20.95%	$ 48,372
D0313	Buhler	2,334.0	33.3	$ 4,173,188	$ 2,720,262	$ -	$ 116,952	$ 1,335,974	32.01%	0.304321%	$ 570,906	$ 3,291,168	$ 765,068	65.18%	78.86%	$ 570,906	18.33%	$ 570,906
D0454	Burlingame Public School	435.7	13.8	$ 579,464	$ 323,620	$ -	$ -	$ 255,844	44.15%	0.058279%	$ 109,331	$ 432,951	$ 146,513	55.85%	74.72%	$ 109,331	25.28%	$ 109,331
D0244	Burlington	1,052.0	86.8	$ 2,410,738	$ 1,160,730	$ -	$ -	$ 1,250,008	51.85%	0.284739%	$ 534,170	$ 1,694,900	$ 715,838	48.15%	70.31%	$ 534,170	29.69%	$ 534,170
D0369	Burrton	321.1	22.6	$ 396,435	$ 229,458	$ -	$ 29,463	$ 137,514	34.69%	0.031324%	$ 58,764	$ 288,222	$ 78,750	57.88%	72.70%	$ 58,764	19.86%	$ 58,764
D0360	Caldwell	383.4	6.0	$ 507,596	$ 395,821	$ -	$ -	$ 111,775	22.02%	0.025461%	$ 47,765	$ 443,586	$ 64,010	77.98%	87.39%	$ 47,765	12.61%	$ 47,765
D0436	Caney Valley	1,002.9	6.0	$ 1,032,833	$ 606,109	$ -	$ -	$ 426,724	41.32%	0.097203%	$ 182,353	$ 788,462	$ 244,371	58.68%	76.34%	$ 182,353	23.66%	$ 182,353
D0419	Canton-Galva	477.3	19.8	$ 685,026	$ 368,389	$ -	$ -	$ 316,637	46.22%	0.072127%	$ 135,310	$ 503,699	$ 181,327	53.78%	73.53%	$ 135,310	26.47%	$ 135,310
D0285	Cedar Vale	260.2	6.0	$ 250,643	$ 167,636	$ -	$ -	$ 83,007	33.12%	0.018908%	$ 35,472	$ 203,108	$ 47,535	66.88%	81.03%	$ 35,472	18.97%	$ 35,472
D0462	Central	432.8	11.1	$ 488,558	$ 324,206	$ -	$ -	$ 164,352	33.64%	0.037438%	$ 70,233	$ 394,439	$ 94,119	66.36%	80.74%	$ 70,233	19.26%	$ 70,233
D0288	Central Heights	733.9	11.4	$ 921,782	$ 518,204	$ -	$ -	$ 403,578	43.78%	0.091931%	$ 172,462	$ 690,666	$ 231,116	56.22%	74.93%	$ 172,462	25.07%	$ 172,462
D0112	Central Plains	691.0	6.0	$ 917,576	$ 542,764	$ -	$ -	$ 374,812	40.85%	0.085378%	$ 160,170	$ 702,934	$ 214,642	59.15%	76.61%	$ 160,170	23.39%	$ 160,170
D0397	Centre	319.7	6.0	$ 817,095	$ 451,452	$ -	$ -	$ 365,643	44.75%	0.083290%	$ 156,251	$ 607,703	$ 209,392	55.25%	74.37%	$ 156,251	25.63%	$ 156,251
D0413	Chanute Public Schools	1,797.3	22.0	$ 3,477,091	$ 2,010,455	$ -	$ -	$ 1,466,636	42.18%	0.334085%	$ 626,743	$ 2,637,198	$ 839,893	57.82%	75.84%	$ 626,743	24.16%	$ 626,743
D0361	Chaparral Schools	1,031.6	14.5	$ 1,861,278	$ 1,142,986	$ -	$ -	$ 718,292	38.59%	0.163619%	$ 306,950	$ 1,449,936	$ 411,342	61.41%	77.90%	$ 306,950	22.10%	$ 306,950
D0473	Chapman	1,358.9	1,266.1	$ 2,070,382	$ 1,226,979	$ -	$ -	$ 843,403	40.74%	0.192118%	$ 360,414	$ 1,587,393	$ 482,989	59.26%	76.67%	$ 360,414	23.33%	$ 360,414
D0284	Chase County	533.0	190.2	$ 758,334	$ 478,522	$ -	$ -	$ 279,812	36.90%	0.063738%	$ 119,573	$ 598,095	$ 160,239	63.10%	78.87%	$ 119,573	21.13%	$ 119,573
D0401	Chase-Raymond	272.5	371.7	$ 324,564	$ 179,693	$ -	$ -	$ 144,871	44.64%	0.033000%	$ 61,908	$ 241,601	$ 82,963	55.36%	74.44%	$ 61,908	25.56%	$ 61,908
D0286	Chautauqua Co Community	548.1	329.9	$ 1,272,190	$ 692,291	$ -	$ 44,520	$ 535,379	42.08%	0.121954%	$ 228,785	$ 921,076	$ 306,594	54.42%	72.40%	$ 228,785	24.10%	$ 228,785
D0268	Cheney	1,051.4	1,068.6	$ 1,540,860	$ 935,085	$ -	$ 65,373	$ 540,402	35.07%	0.123098%	$ 230,932	$ 1,166,017	$ 309,470	60.69%	75.67%	$ 230,932	20.08%	$ 230,932
D0247	Cherokee	636.6	164.8	$ 731,152	$ 467,182	$ -	$ -	$ 263,970	36.10%	0.060130%	$ 112,803	$ 579,985	$ 151,167	63.90%	79.32%	$ 112,803	20.68%	$ 112,803
D0447	Cherryvale	969.3	33.7	$ 1,008,355	$ 585,969	$ -	$ 40,731	$ 381,655	37.85%	0.086937%	$ 163,094	$ 749,063	$ 218,561	58.11%	74.29%	$ 163,094	21.68%	$ 163,094
D0505	Chetopa-St. Paul	538.3	38.7	$ 659,370	$ 437,282	$ -	$ -	$ 222,088	33.68%	0.050589%	$ 94,906	$ 532,188	$ 127,182	66.32%	80.71%	$ 94,906	19.29%	$ 94,906
D0103	Cheylin	277.8	40.0	$ 234,599	$ 104,255	$ -	$ -	$ 130,344	55.56%	0.029691%	$ 55,700	$ 159,955	$ 74,644	44.44%	68.18%	$ 55,700	31.82%	$ 55,700
D0102	Cimarron-Ensign	869.6	40.3	$ 840,543	$ 512,639	$ -	$ -	$ 327,904	39.01%	0.074693%	$ 140,124	$ 652,763	$ 187,780	60.99%	77.66%	$ 140,124	22.34%	$ 140,124
D0375	Circle	2,078.5	6.0	$ 2,747,598	$ 1,739,939	$ -	$ 25,011	$ 982,648	35.76%	0.223837%	$ 419,918	$ 2,159,857	$ 562,730	63.33%	78.61%	$ 419,918	20.48%	$ 419,918
D0379	Clay County	1,492.5	6.0	$ 1,947,885	$ 1,095,598	$ -	$ -	$ 852,287	43.75%	0.194142%	$ 364,211	$ 1,459,809	$ 488,076	56.25%	74.94%	$ 364,211	25.06%	$ 364,211
D0264	Clearwater	1,341.2	36.6	$ 2,402,803	$ 1,461,919	$ -	$ 92,733	$ 848,151	35.30%	0.193200%	$ 362,443	$ 1,824,362	$ 485,708	60.84%	75.93%	$ 362,443	20.21%	$ 362,443
D0224	Clifton-Clyde	441.9	74.5	$ 509,331	$ 306,632	$ -	$ -	$ 202,699	39.80%	0.046173%	$ 86,620	$ 393,252	$ 116,079	60.20%	77.21%	$ 86,620	22.79%	$ 86,620
D0445	Coffeyville	1,735.5	6.0	$ 2,796,804	$ 1,613,209	$ -	$ 112,536	$ 1,071,059	38.30%	0.243976%	$ 457,699	$ 2,070,908	$ 613,360	57.68%	74.05%	$ 457,699	21.93%	$ 457,699
D0315	Colby Public Schools	1,200.2	39.0	$ 1,109,717	$ 656,710	$ -	$ -	$ 453,007	40.82%	0.103190%	$ 193,585	$ 850,295	$ 259,422	59.18%	76.62%	$ 193,585	23.38%	$ 193,585
D0493	Columbus	1,153.3	32.3	$ 1,523,301	$ 944,880	$ -	$ -	$ 578,421	37.97%	0.131758%	$ 247,179	$ 1,192,059	$ 331,242	62.03%	78.25%	$ 247,179	21.75%	$ 247,179
D0300	Comanche County	459.7	56.6	$ 696,304	$ 421,374	$ -	$ -	$ 274,930	39.48%	0.062626%	$ 117,487	$ 538,861	$ 157,443	60.52%	77.39%	$ 117,487	22.61%	$ 117,487
D0333	Concordia	1,348.0	45.7	$ 1,831,839	$ 1,080,222	$ -	$ -	$ 751,617	41.03%	0.171211%	$ 321,191	$ 1,401,413	$ 430,426	58.97%	76.50%	$ 321,191	23.50%	$ 321,191
D0356	Conway Springs	570.2	293.5	$ 839,036	$ 472,649	$ -	$ 26,250	$ 340,137	40.54%	0.077480%	$ 145,352	$ 618,001	$ 194,785	56.33%	73.66%	$ 145,352	23.22%	$ 145,352
D0476	Copeland	195.0	24.2	$ 123,517	$ 71,736	$ -	$ -	$ 51,781	41.92%	0.011795%	$ 22,128	$ 93,864	$ 29,653	58.08%	75.99%	$ 22,128	24.01%	$ 22,128
D0479	Crest	394.4	25.5	$ 488,541	$ 284,779	$ -	$ -	$ 203,762	41.71%	0.046415%	$ 87,074	$ 371,853	$ 116,688	58.29%	76.12%	$ 87,074	23.88%	$ 87,074
D0332	Cunningham	368.7	351.7	$ 457,073	$ 272,499	$ -	$ -	$ 184,574	40.38%	0.042044%	$ 78,875	$ 351,374	$ 105,699	59.62%	76.87%	$ 78,875	23.13%	$ 78,875
D0232	De Soto	8,092.0	49.9	$ 16,154,397	$ 6,810,872	$ 1,439,405	$ 279,448	$ 7,624,672	47.20%	1.736822%	$ 3,258,277	$ 10,069,149	$ 4,366,395	42.16%	62.33%	$ 3,258,277	27.03%	$ 3,258,277
D0216	Deerfield	377.6	17.5	$ 251,670	$ 148,924	$ -	$ -	$ 102,746	40.83%	0.023404%	$ 43,907	$ 192,831	$ 58,839	59.17%	76.62%	$ 43,907	23.38%	$ 43,907
D0260	Derby	7,113.8	16.8	$ 14,214,647	$ 6,780,577	$ 1,664,593	$ 600,088	$ 5,169,389	36.37%	1.177533%	$ 2,209,053	$ 8,989,630	$ 2,960,336	47.70%	63.24%	$ 2,209,053	20.83%	$ 2,209,053
D0471	Dexter	417.1	85.4	$ 482,465	$ 312,864	$ -	$ -	$ 169,601	35.15%	0.038633%	$ 72,476	$ 385,340	$ 97,125	64.85%	79.87%	$ 72,476	20.13%	$ 72,476
D0482	Dighton	392.3	39.6	$ 293,499	$ 177,239	$ -	$ 20,973	$ 95,287	32.47%	0.021705%	$ 40,719	$ 217,958	$ 54,568	60.39%	74.26%	$ 40,719	18.59%	$ 40,719
D0443	Dodge City	7,190.6	3,620.4	$ 8,997,853	$ 5,549,961	$ -	$ -	$ 3,447,892	38.32%	0.785394%	$ 1,473,399	$ 7,023,360	$ 1,974,493	61.68%	78.06%	$ 1,473,399	21.94%	$ 1,473,399
D0111	Doniphan West Schools	525.9	577.6	$ 676,528	$ 436,669	$ -	$ -	$ 239,859	35.45%	0.054637%	$ 102,500	$ 539,169	$ 137,359	64.55%	79.70%	$ 102,500	20.30%	$ 102,500
D0396	Douglass Public Schools	857.8	387.7	$ 932,351	$ 619,099	$ -	$ -	$ 313,252	33.60%	0.071356%	$ 133,863	$ 752,962	$ 179,389	66.40%	80.76%	$ 133,863	19.24%	$ 133,863

Distric ID	District Name	FTE Enrollment	SPED FTE	SPED Expenditures	Actual 2023-24 State Aid	Federal Entitlement	Medicaid Reimbursement	Actual 2023-24 Local Effort	Local Effort % of Expenditures	District % of Statewide Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	524,289.0	29,500.5	$ 1,043,841,305	$ 515,471,953	$ 80,602,958	$ 28,580,334	$ 439,001,472			$ 187,600,000	$ 703,071,953	$ 251,401,472					
D0410	Durham-Hillsboro-Lehigh	824.0	263.6	$ 1,691,837	$ 907,127	$ -	$ -	$ 784,710	46.38%	0.178749%	$ 335,333	$ 1,242,460	$ 449,377	53.62%	73.44%	$ 335,333	26.56%	$ 335,333
D0449	Easton	866.6	130.6	$ 1,146,256	$ 779,923	$ -	$ -	$ 366,333	31.96%	0.083447%	$ 156,546	$ 936,469	$ 209,787	68.04%	81.70%	$ 156,546	18.30%	$ 156,546
D0490	El Dorado	1,834.1	90.6	$ 2,497,174	$ 1,647,223	$ -	$ -	$ 849,951	34.04%	0.193610%	$ 363,212	$ 2,010,435	$ 486,739	65.96%	80.51%	$ 363,212	19.49%	$ 363,212
D0283	Elk Valley	201.4	471.2	$ 571,348	$ 367,957	$ -	$ -	$ 203,391	35.60%	0.046330%	$ 86,916	$ 454,873	$ 116,475	64.40%	79.61%	$ 86,916	20.39%	$ 86,916
D0218	Elkhart	596.3	714.2	$ 442,956	$ 258,059	$ -	$ -	$ 184,897	41.74%	0.042118%	$ 79,013	$ 337,072	$ 105,884	58.26%	76.10%	$ 79,013	23.90%	$ 79,013
D0355	Ellinwood Public Schools	620.7	125.1	$ 804,174	$ 554,692	$ -	$ -	$ 249,482	31.02%	0.056829%	$ 106,612	$ 661,304	$ 142,870	68.98%	82.23%	$ 106,612	17.77%	$ 106,612
D0388	Ellis	496.3	55.4	$ 626,614	$ 388,249	$ -	$ -	$ 238,365	38.04%	0.054297%	$ 101,861	$ 490,110	$ 136,504	61.96%	78.22%	$ 101,861	21.78%	$ 101,861
D0307	Ell-Saline	604.9	6.0	$ 722,998	$ 414,800	$ -	$ -	$ 308,198	42.63%	0.070204%	$ 131,703	$ 546,503	$ 176,495	57.37%	75.59%	$ 131,703	24.41%	$ 131,703
D0327	Ellsworth	881.6	23.5	$ 1,119,504	$ 653,300	$ -	$ -	$ 466,204	41.64%	0.106196%	$ 199,225	$ 852,525	$ 266,979	58.36%	76.15%	$ 199,225	23.85%	$ 199,225
D0253	Emporia	4,356.0	19.2	$ 6,987,305	$ 4,301,221	$ -	$ -	$ 2,686,084	38.44%	0.611862%	$ 1,147,853	$ 5,449,074	$ 1,538,231	61.56%	77.99%	$ 1,147,853	22.01%	$ 1,147,853
D0101	Erie-Galesburg	617.3	21.9	$ 809,177	$ 484,836	$ -	$ -	$ 324,341	40.08%	0.073882%	$ 138,602	$ 623,438	$ 185,739	59.92%	77.05%	$ 138,602	22.95%	$ 138,602
D0491	Eudora	1,702.4	48.1	$ 3,673,468	$ 2,025,231	$ -	$ -	$ 1,648,237	44.87%	0.375451%	$ 704,347	$ 2,729,578	$ 943,890	55.13%	74.31%	$ 704,347	25.69%	$ 704,347
D0389	Eureka	796.1	21.9	$ 1,207,445	$ 589,855	$ 186,865	$ 63,796	$ 366,929	30.39%	0.083583%	$ 156,801	$ 746,656	$ 210,128	48.85%	61.84%	$ 156,801	17.40%	$ 156,801
D0310	Fairfield	422.2	6.0	$ 497,155	$ 347,261	$ -	$ -	$ 149,894	30.15%	0.034144%	$ 64,055	$ 411,316	$ 85,839	69.85%	82.73%	$ 64,055	17.27%	$ 64,055
D0492	Flinthills	433.6	19.5	$ 474,982	$ 313,725	$ -	$ -	$ 161,257	33.95%	0.036733%	$ 68,911	$ 382,636	$ 92,346	66.05%	80.56%	$ 68,911	19.44%	$ 68,911
D0207	Fort Leavenworth	1,655.6	41.9	$ 3,250,000	$ 1,247,083	$ 361,006	$ 10,264	$ 1,631,647	50.20%	0.371672%	$ 697,257	$ 1,944,340	$ 934,390	38.37%	59.83%	$ 697,257	28.75%	$ 697,257
D0234	Fort Scott	1,832.2	6.0	$ 4,423,365	$ 2,272,832	$ 451,832	$ 281,929	$ 1,416,772	32.03%	0.322726%	$ 605,434	$ 2,878,266	$ 811,338	51.38%	65.07%	$ 605,434	18.34%	$ 605,434
D0225	Fowler	195.4	20.9	$ 157,021	$ 94,889	$ -	$ -	$ 62,132	39.57%	0.014153%	$ 26,551	$ 121,440	$ 35,581	60.43%	77.34%	$ 26,551	22.66%	$ 26,551
D0484	Fredonia	870.2	6.0	$ 1,086,991	$ 553,629	$ -	$ -	$ 533,362	49.07%	0.121494%	$ 227,923	$ 781,552	$ 305,439	50.93%	71.90%	$ 227,923	28.10%	$ 227,923
D0249	Frontenac Public Schools	1,179.8	31.7	$ 1,481,605	$ 928,806	$ -	$ -	$ 552,799	37.31%	0.125922%	$ 236,229	$ 1,165,035	$ 316,570	62.69%	78.63%	$ 236,229	21.37%	$ 236,229
D0495	Ft Larned	1,079.1	52.4	$ 1,783,422	$ 1,012,566	$ -	$ -	$ 770,856	43.22%	0.175593%	$ 329,413	$ 1,341,979	$ 441,443	56.78%	75.25%	$ 329,413	24.75%	$ 329,413
D0499	Galena	1,022.4	44.8	$ 1,218,455	$ 762,372	$ -	$ -	$ 456,083	37.43%	0.103891%	$ 194,900	$ 957,272	$ 261,183	62.57%	78.56%	$ 194,900	21.44%	$ 194,900
D0457	Garden City	7,148.5	57.6	$ 13,337,918	$ 5,030,377	$ 1,887,285	$ 478,009	$ 5,942,247	44.55%	1.353582%	$ 2,539,321	$ 7,569,698	$ 3,402,926	37.71%	56.75%	$ 2,539,321	25.51%	$ 2,539,321
D0231	Gardner Edgerton	6,317.6	137.1	$ 18,691,329	$ 8,972,779	$ 1,144,806	$ 375,412	$ 8,198,332	43.86%	1.867495%	$ 3,503,421	$ 12,476,200	$ 4,694,911	48.01%	66.75%	$ 3,503,421	25.12%	$ 3,503,421
D0365	Garnett	1,183.1	6.0	$ 1,547,234	$ 1,085,205	$ -	$ -	$ 462,029	29.86%	0.105245%	$ 197,440	$ 1,282,645	$ 264,589	70.14%	82.90%	$ 197,440	17.10%	$ 197,440
D0475	Geary County Schools	7,593.3	6.0	$ 19,635,838	$ 9,736,594	$ 1,794,475	$ 834,620	$ 7,270,149	37.02%	1.656065%	$ 3,106,778	$ 12,843,372	$ 4,163,371	49.59%	65.41%	$ 3,106,778	21.20%	$ 3,106,778
D0248	Girard	1,238.6	17.8	$ 1,637,078	$ 1,045,744	$ -	$ -	$ 591,334	36.12%	0.134700%	$ 252,697	$ 1,298,441	$ 338,637	63.88%	79.31%	$ 252,697	20.69%	$ 252,697
D0265	Goddard	6,269.6	21.4	$ 14,422,625	$ 7,386,238	$ -	$ 430,139	$ 6,606,248	45.80%	1.504835%	$ 2,823,071	$ 10,209,309	$ 3,783,177	51.21%	70.79%	$ 2,823,071	26.23%	$ 2,823,071
D0411	Goessel	437.4	10.0	$ 667,883	$ 397,031	$ -	$ -	$ 270,852	40.55%	0.061697%	$ 115,744	$ 512,775	$ 155,108	59.45%	76.78%	$ 115,744	23.22%	$ 115,744
D0316	Golden Plains	310.2	13.6	$ 345,614	$ 166,968	$ -	$ 8,016	$ 170,630	49.37%	0.038868%	$ 72,916	$ 239,884	$ 97,714	48.31%	69.41%	$ 72,916	28.27%	$ 72,916
D0352	Goodland	1,144.5	22.8	$ 1,542,390	$ 853,748	$ -	$ -	$ 688,642	44.65%	0.156866%	$ 294,280	$ 1,148,028	$ 394,362	55.35%	74.43%	$ 294,280	25.57%	$ 294,280
D0281	Graham County	565.6	21.6	$ 945,110	$ 451,114	$ -	$ -	$ 493,996	52.27%	0.112527%	$ 211,101	$ 662,215	$ 282,895	47.73%	70.07%	$ 211,101	29.93%	$ 211,101
D0428	Great Bend	2,918.5	17.4	$ 3,979,669	$ 2,419,850	$ -	$ -	$ 1,559,819	39.19%	0.355311%	$ 666,563	$ 3,086,413	$ 893,256	60.81%	77.55%	$ 666,563	22.45%	$ 666,563
D0200	Greeley County Schools	393.4	532.5	$ 270,541	$ 159,676	$ -	$ -	$ 110,865	40.98%	0.025254%	$ 47,376	$ 207,052	$ 63,489	59.02%	76.53%	$ 47,376	23.47%	$ 47,376
D0291	Grinnell Public Schools	128.9	28.0	$ 159,431	$ 74,527	$ -	$ -	$ 84,904	53.25%	0.019340%	$ 36,282	$ 110,809	$ 48,622	46.75%	69.50%	$ 36,282	30.50%	$ 36,282
D0440	Halstead	1,049.5	12.8	$ 1,189,783	$ 656,168	$ -	$ -	$ 533,615	44.85%	0.121552%	$ 228,032	$ 884,200	$ 305,583	55.15%	74.32%	$ 228,032	25.68%	$ 228,032
D0390	Hamilton	200.4	386.8	$ 153,784	$ 146,616	$ -	$ -	$ 7,168	4.66%	0.001633%	$ 3,063	$ 149,679	$ 4,105	95.34%	97.33%	$ 3,063	2.67%	$ 3,063
D0312	Haven Public Schools	996.6	75.1	$ 1,422,783	$ 941,876	$ -	$ -	$ 480,907	33.80%	0.109546%	$ 205,508	$ 1,147,384	$ 275,399	66.20%	80.64%	$ 205,508	19.36%	$ 205,508
D0474	Haviland	170.2	16.9	$ 191,468	$ 124,041	$ -	$ -	$ 67,427	35.22%	0.015359%	$ 28,814	$ 152,855	$ 38,613	64.78%	79.83%	$ 28,814	20.17%	$ 28,814
D0489	Hays	3,265.9	11.0	$ 5,769,976	$ 3,691,788	$ -	$ -	$ 2,078,188	36.02%	0.473390%	$ 888,079	$ 4,579,867	$ 1,190,109	63.98%	79.37%	$ 888,079	20.63%	$ 888,079
D0261	Haysville	5,760.4	49.4	$ 13,977,095	$ 6,224,015	$ 1,310,169	$ 511,512	$ 5,931,399	42.44%	1.351111%	$ 2,534,685	$ 8,758,700	$ 3,396,714	44.53%	62.66%	$ 2,534,685	24.30%	$ 2,534,685
D0468	Healy Public Schools	80.6	133.6	$ 143,920	$ 60,718	$ -	$ -	$ 83,202	57.81%	0.018953%	$ 35,555	$ 96,273	$ 47,647	42.19%	66.89%	$ 35,555	33.11%	$ 35,555
D0487	Herington	600.4	6.0	$ 896,802	$ 474,126	$ -	$ -	$ 422,676	47.13%	0.096281%	$ 180,624	$ 654,750	$ 242,052	52.87%	73.01%	$ 180,624	26.99%	$ 180,624
D0460	Hesston	1,117.3	32.5	$ 1,115,076	$ 606,778	$ -	$ -	$ 508,298	45.58%	0.115785%	$ 217,213	$ 823,991	$ 291,085	54.42%	73.90%	$ 217,213	26.10%	$ 217,213
D0415	Hiawatha	1,159.1	11.7	$ 1,717,015	$ 951,088	$ -	$ -	$ 765,927	44.61%	0.174470%	$ 327,306	$ 1,278,394	$ 438,621	55.39%	74.45%	$ 327,306	25.55%	$ 327,306
D0227	Hodgeman County Schools	435.9	121.0	$ 391,100	$ 232,228	$ -	$ 7,773	$ 151,099	38.63%	0.034419%	$ 64,570	$ 296,798	$ 86,529	59.38%	75.89%	$ 64,570	22.12%	$ 64,570
D0431	Hoisington	991.4	87.4	$ 1,352,365	$ 861,350	$ -	$ -	$ 491,015	36.31%	0.111848%	$ 209,827	$ 1,071,177	$ 281,188	63.69%	79.21%	$ 209,827	20.79%	$ 209,827
D0363	Holcomb	1,200.7	11.2	$ 995,402	$ 586,327	$ -	$ -	$ 409,075	41.10%	0.093183%	$ 174,811	$ 761,138	$ 234,264	58.90%	76.47%	$ 174,811	23.53%	$ 174,811
D0336	Holton	1,264.1	68.4	$ 1,172,752	$ 654,945	$ -	$ -	$ 517,807	44.15%	0.117951%	$ 221,276	$ 876,221	$ 296,531	55.85%	74.71%	$ 221,276	25.29%	$ 221,276
D0412	Hoxie Community Schools	605.2	47.0	$ 756,662	$ 361,550	$ -	$ -	$ 395,112	52.22%	0.090002%	$ 168,845	$ 530,395	$ 226,267	47.78%	70.10%	$ 168,845	29.90%	$ 168,845
D0210	Hugoton Public Schools	1,245.9	6.0	$ 1,057,062	$ 622,684	$ -	$ -	$ 434,378	41.09%	0.098947%	$ 185,624	$ 808,308	$ 248,754	58.91%	76.47%	$ 185,624	23.53%	$ 185,624
D0258	Humboldt	873.1	31.9	$ 1,612,554	$ 912,590	$ -	$ -	$ 699,964	43.41%	0.159445%	$ 299,118	$ 1,211,708	$ 400,846	56.59%	75.14%	$ 299,118	24.86%	$ 299,118
D0308	Hutchinson Public Schools	4,077.6	19.6	$ 11,155,026	$ 5,470,473	$ 1,266,695	$ 598,063	$ 3,819,795	34.24%	0.870110%	$ 1,632,326	$ 7,102,799	$ 2,187,469	49.04%	63.67%	$ 1,632,326	19.61%	$ 1,632,326
D0446	Independence	1,923.5	29.5	$ 2,919,032	$ 1,718,698	$ -	$ -	$ 1,200,334	41.12%	0.273424%	$ 512,943	$ 2,231,641	$ 687,391	58.88%	76.45%	$ 512,943	23.55%	$ 512,943
D0477	Ingalls	384.0	92.1	$ 307,208	$ 180,623	$ -	$ -	$ 126,585	41.20%	0.028835%	$ 54,094	$ 234,717	$ 72,491	58.80%	76.40%	$ 54,094	23.60%	$ 54,094
D0448	Inman	593.2	19.1	$ 940,516	$ 522,192	$ -	$ -	$ 418,324	44.48%	0.095290%	$ 178,764	$ 700,956	$ 239,560	55.52%	74.53%	$ 178,764	25.47%	$ 178,764
D0257	Iola	1,328.0	30.9	$ 2,097,174	$ 1,199,478	$ -	$ -	$ 897,696	42.81%	0.204486%	$ 383,616	$ 1,583,094	$ 514,080	57.19%	75.49%	$ 383,616	24.51%	$ 383,616
D0346	Jayhawk	770.6	6.0	$ 1,434,650	$ 838,776	$ -	$ -	$ 595,874	41.53%	0.135734%	$ 254,637	$ 1,093,413	$ 341,237	58.47%	76.21%	$ 254,637	23.79%	$ 254,637
D0339	Jefferson County North	624.4	14.0	$ 994,316	$ 674,693	$ -	$ -	$ 319,623	32.15%	0.072807%	$ 136,586	$ 811,279	$ 183,037	67.85%	81.59%	$ 136,586	18.41%	$ 136,586
D0340	Jefferson West	1,069.6	28.1	$ 1,624,405	$ 1,079,448	$ -	$ -	$ 544,957	33.55%	0.124136%	$ 232,878	$ 1,312,326	$ 312,079	66.45%	80.79%	$ 232,878	19.21%	$ 232,878
D0500	Kansas City	21,056.0	31.7	$ 29,078,899	$ 11,180,153	$ -	$ -	$ 17,898,746	61.55%	4.077149%	$ 7,648,732	$ 18,828,885	$ 10,250,014	38.45%	64.75%	$ 7,648,732	35.25%	$ 7,648,732
D0321	Kaw Valley	1,275.9	25.1	$ 3,624,653	$ 1,697,225	$ 270,236	$ 87,947	$ 1,569,245	43.29%	0.357458%	$ 670,591	$ 2,367,816	$ 898,654	46.82%	65.33%	$ 670,591	24.79%	$ 670,591
D0331	Kingman - Norwich	1,105.3	38.4	$ 1,861,683	$ 1,134,066	$ -	$ -	$ 727,617	39.08%	0.165744%	$ 310,935	$ 1,445,001	$ 416,682	60.92%	77.62%	$ 310,935	22.38%	$ 310,935
D0347	Kinsley-Offerle	437.7	81.9	$ 592,345	$ 321,939	$ -	$ -	$ 270,406	45.65%	0.061596%	$ 115,554	$ 437,493	$ 154,852	54.35%	73.86%	$ 115,554	26.14%	$ 115,554
D0422	Kiowa County	442.5	49.6	$ 598,952	$ 369,018	$ -	$ -	$ 229,934	38.39%	0.052377%	$ 98,258	$ 467,276	$ 131,676	61.61%	78.02%	$ 98,258	21.98%	$ 98,258
D0483	Kismet-Plains	820.5	35.8	$ 851,461	$ 480,662	$ -	$ -	$ 370,799	43.55%	0.084464%	$ 158,455	$ 639,117	$ 212,344	56.45%	75.06%	$ 158,455	24.94%	$ 158,455
D0506	Labette County	1,615.3	42.0	$ 2,524,890	$ 1,636,516	$ -	$ -	$ 888,374	35.18%	0.202362%	$ 379,632	$ 2,016,148	$ 508,742	64.82%	79.85%	$ 379,632	20.15%	$ 379,632
D0395	LaCrosse	439.6	32.5	$ 595,728	$ 388,058	$ -	$ -	$ 207,670	34.86%	0.047305%	$ 88,744	$ 476,802	$ 118,926	65.14%	80.04%	$ 88,744	19.96%	$ 88,744
D0215	Lakin	860.8	257.0	$ 649,768	$ 381,510	$ -	$ 26,097	$ 242,161	37.27%	0.055162%	$ 103,483	$ 484,993	$ 138,678	58.71%	74.64%	$ 103,483	21.34%	$ 103,483
D0469	Lansing	2,772.0	36.5	$ 7,300,000	$ 2,889,650	$ 589,473	$ 355,812	$ 3,465,065	47.47%	0.789306%	$ 1,480,738	$ 4,370,388	$ 1,984,327	39.58%	59.87%	$ 1,480,738	27.18%	$ 1,480,738
D0497	Lawrence	10,842.6	17.4	$ 29,557,917	$ 12,739,363	$ 2,693,353	$ -	$ 14,125,201	47.79%	3.217575%	$ 6,036,170	$ 18,775,533	$ 8,089,031	43.10%	63.52%	$ 6,036,170	27.37%	$ 6,036,170
D0453	Leavenworth	3,615.1	95.2	$ 8,535,706	$ 3,925,771	$ 931,929	$ 261,198	$ 3,416,808	40.03%	0.778314%	$ 1,460,116	$ 5,385,887	$ 1,956,692	45.99%	63.10%	$ 1,460,116	22.92%	$ 1,460,116

District ID	District Name	FTE Enrollment	SPED FTE	SPED Expenditures	Actual 2023-24 State Aid	Federal Entitlement	Medicaid Reimbursement	Actual 2023-24 Local Effort	Local Effort % of Expenditures	District % of Statewide Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	524,289.0	29,500.5	$ 1,043,841,305	$ 515,471,953	$ 60,802,956	$ 28,580,334	$ 439,001,472			$ 187,600,000	$ 703,071,953	$ 251,401,472					
D0243	Lebo-Waverly	654.7	25.5	$ 1,408,096	$ 698,205	$ -	$ -	$ 709,891	50.41%	0.161706%	$ 303,360	$ 1,001,565	$ 406,531	49.59%	71.13%	$ 303,360	28.87%	$ 303,360
D0467	Leoti	547.1	31.3	$ 423,020	$ 242,462	$ -	$ 11,011	$ 169,547	40.08%	0.038621%	$ 72,453	$ 314,915	$ 97,094	57.32%	74.44%	$ 72,453	22.95%	$ 72,453
D0245	LeRoy-Gridley	299.0	20.7	$ 401,976	$ 194,358	$ -	$ -	$ 207,618	51.65%	0.047293%	$ 88,722	$ 283,080	$ 118,896	48.35%	70.42%	$ 88,722	29.58%	$ 88,722
D0502	Lewis	243.5	51.1	$ 237,561	$ 143,230	$ -	$ -	$ 94,331	39.71%	0.021488%	$ 40,311	$ 183,541	$ 54,020	60.29%	77.26%	$ 40,311	22.74%	$ 40,311
D0480	Liberal	4,676.7	126.6	$ 5,195,752	$ 2,701,796	$ 1,021,858	$ 162,157	$ 1,309,941	25.21%	0.298391%	$ 559,782	$ 3,261,578	$ 750,159	52.00%	62.77%	$ 559,782	14.44%	$ 559,782
D0298	Lincoln	472.9	22.7	$ 668,652	$ 334,181	$ -	$ -	$ 334,471	50.02%	0.076189%	$ 142,931	$ 477,112	$ 191,540	49.98%	71.35%	$ 142,931	28.65%	$ 142,931
D0444	Little River	428.4	24.9	$ 560,511	$ 314,994	$ -	$ -	$ 245,517	43.80%	0.055926%	$ 104,918	$ 419,912	$ 140,599	56.20%	74.92%	$ 104,918	25.08%	$ 104,918
D0326	Logan	249.1	54.8	$ 242,090	$ 143,948	$ -	$ -	$ 98,142	40.54%	0.022356%	$ 41,939	$ 185,887	$ 56,203	59.46%	76.78%	$ 41,939	23.22%	$ 41,939
D0416	Louisburg	1,850.0	34.9	$ 2,523,493	$ 1,557,094	$ -	$ -	$ 966,399	38.30%	0.220136%	$ 412,975	$ 1,970,069	$ 553,424	61.70%	78.07%	$ 412,975	21.93%	$ 412,975
D0421	Lyndon	616.0	6.0	$ 858,739	$ 525,835	$ -	$ -	$ 332,904	38.77%	0.075832%	$ 142,261	$ 668,096	$ 190,643	61.23%	77.80%	$ 142,261	22.20%	$ 142,261
D0405	Lyons	1,007.9	21.7	$ 1,483,278	$ 833,121	$ -	$ -	$ 650,157	43.83%	0.148099%	$ 277,834	$ 1,110,955	$ 372,323	56.17%	74.90%	$ 277,834	25.10%	$ 277,834
D0351	Macksville	339.3	61.4	$ 430,357	$ 262,159	$ -	$ -	$ 168,198	39.08%	0.038314%	$ 71,877	$ 334,036	$ 96,321	60.92%	77.62%	$ 71,877	22.38%	$ 71,877
D0386	Madison-Virgil	382.4	84.4	$ 699,071	$ 436,199	$ -	$ -	$ 262,872	37.60%	0.059880%	$ 112,334	$ 548,533	$ 150,538	62.40%	78.47%	$ 112,334	21.53%	$ 112,334
D0266	Maize	7,806.2	33.0	$ 15,822,082	$ 9,830,382	$ -	$ 189,549	$ 5,802,151	36.67%	1.321670%	$ 2,479,453	$ 12,309,835	$ 3,322,698	62.13%	77.80%	$ 2,479,453	21.00%	$ 2,479,453
D0383	Manhattan-Ogden	6,896.1	47.5	$ 17,804,070	$ 9,029,854	$ 1,596,144	$ 804,611	$ 6,373,461	35.80%	1.451809%	$ 2,723,593	$ 11,753,447	$ 3,649,868	50.72%	66.02%	$ 2,723,593	20.50%	$ 2,723,593
D0456	Marais Des Cygnes Valley	359.4	80.9	$ 475,638	$ 272,282	$ -	$ -	$ 203,356	42.75%	0.046322%	$ 86,901	$ 359,183	$ 116,455	57.25%	75.52%	$ 86,901	24.48%	$ 86,901
D0408	Marion-Florence	714.1	28.2	$ 1,359,091	$ 747,918	$ -	$ -	$ 611,173	44.97%	0.139219%	$ 261,175	$ 1,009,093	$ 349,998	55.03%	74.25%	$ 261,175	25.75%	$ 261,175
D0256	Marmaton Valley	411.6	114.5	$ 490,526	$ 274,616	$ -	$ -	$ 215,910	44.02%	0.049182%	$ 92,266	$ 366,882	$ 123,644	55.98%	74.79%	$ 92,266	25.21%	$ 92,266
D0364	Marysville	1,018.3	164.6	$ 1,516,751	$ 722,820	$ -	$ -	$ 793,931	52.34%	0.180849%	$ 339,273	$ 1,062,093	$ 454,658	47.66%	70.02%	$ 339,273	29.98%	$ 339,273
D0342	McLouth	636.0	10.6	$ 1,009,594	$ 679,323	$ -	$ -	$ 330,271	32.71%	0.075232%	$ 141,136	$ 820,459	$ 189,135	67.29%	81.27%	$ 141,136	18.73%	$ 141,136
D0418	McPherson	2,331.4	6.0	$ 5,227,287	$ 2,792,118	$ -	$ -	$ 2,435,169	46.59%	0.554706%	$ 1,040,629	$ 3,832,747	$ 1,394,540	53.41%	73.32%	$ 1,040,629	26.68%	$ 1,040,629
D0226	Meade	541.0	38.7	$ 484,552	$ 295,683	$ -	$ -	$ 188,869	38.98%	0.043022%	$ 80,710	$ 376,393	$ 108,159	61.02%	77.68%	$ 80,710	22.32%	$ 80,710
D0219	Minneola	401.8	201.9	$ 321,783	$ 196,872	$ -	$ -	$ 124,911	38.82%	0.028453%	$ 53,379	$ 250,251	$ 71,532	61.18%	77.77%	$ 53,379	22.23%	$ 53,379
D0330	Mission Valley	641.5	14.3	$ 1,138,961	$ 691,338	$ 123,090	$ 73,166	$ 251,367	22.07%	0.057259%	$ 107,418	$ 798,756	$ 143,949	60.70%	70.13%	$ 107,418	12.64%	$ 107,418
D0371	Montezuma	339.3	103.1	$ 215,195	$ 126,458	$ -	$ -	$ 88,737	41.24%	0.020213%	$ 37,920	$ 164,378	$ 50,817	58.76%	76.39%	$ 37,920	23.61%	$ 37,920
D0417	Morris County	1,008.1	20.7	$ 1,518,936	$ 901,019	$ -	$ -	$ 617,917	40.68%	0.140755%	$ 264,057	$ 1,165,076	$ 353,860	59.32%	76.70%	$ 264,057	23.30%	$ 264,057
D0209	Moscow Public Schools	257.8	23.1	$ 154,831	$ 90,811	$ -	$ -	$ 64,020	41.35%	0.014583%	$ 27,358	$ 118,169	$ 36,662	58.65%	76.32%	$ 27,358	23.68%	$ 27,358
D0423	Moundridge	661.7	25.6	$ 1,025,425	$ 553,299	$ -	$ -	$ 472,126	46.04%	0.107545%	$ 201,755	$ 755,054	$ 270,371	53.96%	73.63%	$ 201,755	26.37%	$ 201,755
D0263	Mulvane	1,840.8	91.8	$ 3,723,417	$ 1,897,303	$ 387,992	$ 123,602	$ 1,314,520	35.30%	0.299434%	$ 561,738	$ 2,459,041	$ 752,782	50.96%	66.04%	$ 561,738	20.22%	$ 561,738
D0115	Nemaha Central	969.1	20.3	$ 1,067,781	$ 598,593	$ -	$ -	$ 469,188	43.94%	0.106876%	$ 200,500	$ 799,093	$ 268,688	56.06%	74.84%	$ 200,500	25.16%	$ 200,500
D0461	Neodesha	972.4	11.0	$ 1,156,392	$ 658,044	$ -	$ -	$ 498,348	43.10%	0.113519%	$ 212,961	$ 871,005	$ 285,387	56.90%	75.32%	$ 212,961	24.68%	$ 212,961
D0303	Ness City	432.4	100.1	$ 394,571	$ 221,166	$ -	$ -	$ 173,405	43.95%	0.039500%	$ 74,102	$ 295,268	$ 99,303	56.05%	74.83%	$ 74,102	25.17%	$ 74,102
D0373	Newton	3,196.8	599.1	$ 5,806,372	$ 3,346,842	$ -	$ 158,756	$ 2,300,774	39.62%	0.524093%	$ 983,198	$ 4,330,040	$ 1,317,576	57.64%	74.57%	$ 983,198	22.69%	$ 983,198
D0309	Nickerson	1,215.3	6.0	$ 1,954,423	$ 1,258,979	$ -	$ -	$ 695,444	35.58%	0.158415%	$ 297,186	$ 1,556,165	$ 398,258	64.42%	79.62%	$ 297,186	20.38%	$ 297,186
D0335	North Jackson	556.8	273.0	$ 725,843	$ 263,642	$ -	$ 10,682	$ 451,519	62.21%	0.102851%	$ 192,949	$ 456,591	$ 258,570	36.32%	62.90%	$ 192,949	35.62%	$ 192,949
D0251	North Lyon County	487.1	24.6	$ 805,095	$ 509,068	$ -	$ -	$ 296,027	36.77%	0.067432%	$ 126,502	$ 635,570	$ 169,525	63.23%	78.94%	$ 126,502	21.06%	$ 126,502
D0239	North Ottawa County	868.5	10.6	$ 1,238,124	$ 733,173	$ -	$ -	$ 504,951	40.78%	0.115023%	$ 215,782	$ 948,955	$ 289,169	59.22%	76.64%	$ 215,782	23.36%	$ 215,782
D0246	Northeast	645.6	18.0	$ 823,928	$ 556,437	$ -	$ -	$ 267,491	32.47%	0.060932%	$ 114,308	$ 670,745	$ 153,183	67.53%	81.41%	$ 114,308	18.59%	$ 114,308
D0212	Northern Valley	271.1	45.6	$ 320,216	$ 168,992	$ -	$ -	$ 151,224	47.23%	0.034447%	$ 64,623	$ 233,615	$ 86,601	52.77%	72.96%	$ 64,623	27.04%	$ 64,623
D0211	Norton Community Schools	894.2	6.0	$ 1,358,716	$ 800,928	$ -	$ -	$ 557,788	41.05%	0.127058%	$ 238,361	$ 1,039,289	$ 319,427	58.95%	76.49%	$ 238,361	23.51%	$ 238,361
D0274	Oakley	613.9	21.5	$ 832,140	$ 398,364	$ -	$ -	$ 433,776	52.13%	0.098810%	$ 185,367	$ 583,731	$ 248,409	47.87%	70.15%	$ 185,367	29.85%	$ 185,367
D0294	Oberlin	554.1	15.2	$ 711,760	$ 384,404	$ -	$ 16,770	$ 310,586	43.64%	0.070748%	$ 132,724	$ 517,128	$ 177,862	54.01%	72.65%	$ 132,724	24.99%	$ 132,724
D0233	Olathe	33,186.1	88.8	$ 79,759,222	$ 35,574,214	$ 6,329,992	$ 1,857,606	$ 35,997,410	45.13%	8.199838%	$ 15,382,896	$ 50,957,110	$ 20,614,514	44.60%	63.89%	$ 15,382,896	25.85%	$ 15,382,896
D0322	Onaga-Havensville-Wheaton	452.7	19.2	$ 341,747	$ 191,629	$ -	$ -	$ 150,118	43.93%	0.034195%	$ 64,150	$ 255,779	$ 85,968	56.07%	74.84%	$ 64,150	25.16%	$ 64,150
D0420	Osage City	924.3	43.6	$ 1,504,507	$ 843,531	$ -	$ -	$ 660,976	43.93%	0.150564%	$ 282,457	$ 1,125,988	$ 378,519	56.07%	74.84%	$ 282,457	25.16%	$ 282,457
D0367	Osawatomie	1,269.7	15.9	$ 2,883,058	$ 1,785,873	$ -	$ -	$ 1,097,185	38.06%	0.249927%	$ 468,864	$ 2,254,737	$ 628,321	61.94%	78.21%	$ 468,864	21.79%	$ 468,864
D0392	Osborne County	501.5	21.6	$ 743,658	$ 440,564	$ -	$ -	$ 303,094	40.76%	0.069042%	$ 129,522	$ 570,086	$ 173,572	59.24%	76.66%	$ 129,522	23.34%	$ 129,522
D0341	Oskaloosa Public Schools	806.8	6.0	$ 1,290,741	$ 903,268	$ -	$ -	$ 387,473	30.02%	0.088262%	$ 165,580	$ 1,068,848	$ 221,893	69.98%	82.81%	$ 165,580	17.19%	$ 165,580
D0504	Oswego	690.6	44.6	$ 853,858	$ 562,226	$ -	$ -	$ 291,632	34.15%	0.066431%	$ 124,624	$ 686,850	$ 167,008	65.85%	80.44%	$ 124,624	19.56%	$ 124,624
D0403	Otis-Bison	355.4	6.0	$ 488,545	$ 302,819	$ -	$ 3,649	$ 182,077	37.27%	0.041475%	$ 77,808	$ 380,627	$ 104,269	61.98%	77.91%	$ 77,808	21.34%	$ 77,808
D0290	Ottawa	2,327.7	112.4	$ 5,734,950	$ 2,851,003	$ 586,626	$ 259,926	$ 2,037,395	35.53%	0.464098%	$ 870,647	$ 3,721,650	$ 1,166,748	49.71%	64.89%	$ 870,647	20.34%	$ 870,647
D0358	Oxford	561.9	6.0	$ 940,803	$ 597,116	$ -	$ -	$ 343,687	36.53%	0.078288%	$ 146,869	$ 743,985	$ 196,818	63.47%	79.08%	$ 146,869	20.92%	$ 146,869
D0269	Palco	176.3	58.0	$ 177,839	$ 105,849	$ -	$ -	$ 71,990	40.48%	0.016399%	$ 30,764	$ 136,613	$ 41,226	59.52%	76.82%	$ 30,764	23.18%	$ 30,764
D0368	Paola	1,835.1	70.1	$ 3,057,080	$ 1,880,664	$ -	$ -	$ 1,176,416	38.48%	0.267975%	$ 502,722	$ 2,383,386	$ 673,694	61.52%	77.96%	$ 502,722	22.04%	$ 502,722
D0399	Paradise	236.4	56.7	$ 234,258	$ 138,278	$ -	$ -	$ 95,980	40.97%	0.021863%	$ 41,015	$ 179,293	$ 54,965	59.03%	76.54%	$ 41,015	23.46%	$ 41,015
D0503	Parsons	1,480.5	47.5	$ 2,336,906	$ 1,342,285	$ -	$ -	$ 994,621	42.56%	0.226564%	$ 425,035	$ 1,767,320	$ 569,586	57.44%	75.63%	$ 425,035	24.37%	$ 425,035
D0496	Pawnee Heights	262.5	125.7	$ 273,381	$ 151,015	$ -	$ -	$ 122,366	44.76%	0.027874%	$ 52,291	$ 203,306	$ 70,075	55.24%	74.37%	$ 52,291	25.63%	$ 52,291
D0398	Peabody-Burns	357.7	64.3	$ 575,779	$ 300,931	$ -	$ 17,016	$ 257,832	44.78%	0.058731%	$ 110,180	$ 411,111	$ 147,652	52.27%	71.40%	$ 110,180	25.64%	$ 110,180
D0343	Perry Public Schools	981.8	19.4	$ 1,387,947	$ 909,607	$ -	$ -	$ 478,340	34.46%	0.108961%	$ 204,411	$ 1,114,018	$ 273,929	65.54%	80.26%	$ 204,411	19.74%	$ 204,411
D0325	Phillipsburg	791.3	15.9	$ 1,208,731	$ 705,426	$ -	$ -	$ 503,305	41.64%	0.114648%	$ 215,079	$ 920,505	$ 288,226	58.36%	76.15%	$ 215,079	23.85%	$ 215,079
D0426	Pike Valley	359.7	126.2	$ 354,055	$ 205,115	$ -	$ -	$ 148,940	42.07%	0.033927%	$ 63,647	$ 268,762	$ 85,293	57.93%	75.91%	$ 63,647	24.09%	$ 63,647
D0203	Piper-Kansas City	2,877.4	69.2	$ 6,132,548	$ 3,395,297	$ -	$ 226,455	$ 2,510,796	40.94%	0.571933%	$ 1,072,947	$ 4,468,244	$ 1,437,849	55.37%	72.86%	$ 1,072,947	23.45%	$ 1,072,947
D0250	Pittsburg	3,323.9	76.1	$ 5,432,767	$ 3,567,903	$ -	$ -	$ 1,864,864	34.33%	0.424797%	$ 796,919	$ 4,364,822	$ 1,067,945	65.67%	80.34%	$ 796,919	19.66%	$ 796,919
D0270	Plainville	566.2	46.4	$ 801,639	$ 479,881	$ -	$ -	$ 321,758	40.14%	0.073293%	$ 137,498	$ 617,379	$ 184,260	59.86%	77.01%	$ 137,498	22.99%	$ 137,498
D0344	Pleasanton	517.7	206.0	$ 407,042	$ 422,452	$ -	$ -	$ -	0.00%	0.000000%	$ -	$ 422,452	$ -	103.79%	103.79%	$ -	0.00%	$ -
D0113	Prairie Hills	1,284.8	28.1	$ 1,140,171	$ 621,912	$ -	$ -	$ 518,259	45.45%	0.118054%	$ 221,469	$ 843,381	$ 296,790	54.55%	73.97%	$ 221,469	26.03%	$ 221,469
D0362	Prairie View	1,114.7	64.6	$ 2,568,882	$ 1,589,178	$ -	$ -	$ 979,704	38.14%	0.223166%	$ 418,660	$ 2,007,838	$ 561,044	61.86%	78.16%	$ 418,660	21.84%	$ 418,660
D0382	Pratt	1,353.8	23.0	$ 2,404,196	$ 1,398,499	$ -	$ 28,454	$ 977,243	40.65%	0.222606%	$ 417,609	$ 1,816,108	$ 559,634	58.17%	75.54%	$ 417,609	23.28%	$ 417,609
D0311	Pretty Prairie	462.2	20.6	$ 508,989	$ 328,056	$ -	$ -	$ 180,933	35.55%	0.041215%	$ 77,319	$ 405,375	$ 103,614	64.45%	79.64%	$ 77,319	20.36%	$ 77,319
D0293	Quinter Public Schools	461.1	33.4	$ 975,339	$ 460,656	$ -	$ -	$ 514,683	52.77%	0.117239%	$ 219,941	$ 680,597	$ 294,742	47.23%	69.78%	$ 219,941	30.22%	$ 219,941
D0105	Rawlins County	547.3	6.0	$ 609,627	$ 280,739	$ -	$ -	$ 328,888	53.95%	0.074917%	$ 140,545	$ 421,284	$ 188,343	46.05%	69.11%	$ 140,545	30.89%	$ 140,545
D0206	Remington-Whitewater	670.4	185.5	$ 762,926	$ 510,538	$ -	$ -	$ 252,388	33.08%	0.057491%	$ 107,854	$ 618,392	$ 144,534	66.92%	81.06%	$ 107,854	18.94%	$ 107,854

Distric ID	District Name	FTE Enrollment	SPED FTE	SPED Expenditures	Actual 2023-24 State Aid	Federal Entitlement	Medicaid Reimbursement	Actual 2023-24 Local Effort	Local Effort % of Expenditures	District % of Statewide Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	524,289.0	29,500.5	$ 1,043,841,305	$ 515,471,953	$ 60,602,956	$ 28,580,334	$ 439,001,472			$ 187,600,000	$ 703,071,953	$ 251,401,472					
D0267	Renwick	1,950.5	17.7	$ 4,253,192	$ 2,389,884	$ -	$ 72,191	$ 1,791,117	42.11%	0.407998%	$ 765,404	$ 3,155,288	$ 1,025,713	56.19%	74.19%	$ 765,404	24.12%	$ 765,404
D0109	Republic County	711.6	43.2	$ 855,453	$ 511,297	$ -	$ -	$ 344,156	40.23%	0.078395%	$ 147,069	$ 658,366	$ 197,087	59.77%	76.96%	$ 147,069	23.04%	$ 147,069
D0378	Riley County	915.0	36.0	$ 1,019,372	$ 615,378	$ -	$ -	$ 403,994	39.63%	0.092026%	$ 172,640	$ 788,018	$ 231,354	60.37%	77.30%	$ 172,640	22.70%	$ 172,640
D0114	Riverside	833.7	11.4	$ 1,085,599	$ 645,059	$ -	$ -	$ 440,540	40.58%	0.100350%	$ 188,257	$ 833,316	$ 252,283	59.42%	76.76%	$ 188,257	23.24%	$ 188,257
D0404	Riverton	921.5	80.5	$ 1,089,529	$ 689,557	$ -	$ -	$ 399,972	36.71%	0.091109%	$ 170,921	$ 860,478	$ 229,051	63.29%	78.98%	$ 170,921	21.02%	$ 170,921
D0323	Rock Creek	1,493.0	88.1	$ 2,160,788	$ 1,237,186	$ -	$ -	$ 923,602	42.74%	0.210387%	$ 394,686	$ 1,631,872	$ 528,916	57.26%	75.52%	$ 394,686	24.48%	$ 394,686
D0107	Rock Hills	558.6	24.2	$ 765,136	$ 376,463	$ -	$ -	$ 388,673	50.80%	0.088536%	$ 166,093	$ 542,556	$ 222,580	49.20%	70.91%	$ 166,093	29.09%	$ 166,093
D0217	Rolla	192.4	517.3	$ 123,753	$ 72,766	$ -	$ -	$ 50,987	41.20%	0.011614%	$ 21,788	$ 94,554	$ 29,199	58.80%	76.41%	$ 21,788	23.59%	$ 21,788
D0394	Rose Hill Public Schools	1,663.9	23.5	$ 1,964,785	$ 1,362,804	$ -	$ -	$ 601,981	30.64%	0.137125%	$ 257,247	$ 1,620,051	$ 344,734	69.36%	82.45%	$ 257,247	17.55%	$ 257,247
D0337	Royal Valley	1,082.9	36.0	$ 1,197,719	$ 678,883	$ -	$ 16,885	$ 501,951	41.91%	0.114339%	$ 214,500	$ 893,383	$ 287,451	56.68%	74.59%	$ 214,500	24.00%	$ 214,500
D0481	Rural Vista	416.9	44.3	$ 472,314	$ 266,018	$ -	$ -	$ 206,296	43.68%	0.046992%	$ 88,157	$ 354,175	$ 118,139	56.32%	74.99%	$ 88,157	25.01%	$ 88,157
D0407	Russell County	1,053.5	279.1	$ 2,097,289	$ 1,013,038	$ 229,473	$ 39,495	$ 815,283	38.87%	0.185713%	$ 348,398	$ 1,361,436	$ 466,885	48.30%	64.91%	$ 348,398	22.26%	$ 348,398
D0305	Salina	6,818.7	11.6	$ 13,659,233	$ 8,046,984	$ -	$ -	$ 5,612,249	41.09%	1.278412%	$ 2,398,302	$ 10,445,286	$ 3,213,947	58.91%	76.47%	$ 2,398,302	23.53%	$ 2,398,302
D0434	Santa Fe Trail	1,257.6	85.5	$ 2,391,394	$ 1,303,530	$ -	$ 1,392	$ 1,086,472	45.43%	0.247487%	$ 464,286	$ 1,767,816	$ 622,186	54.51%	73.92%	$ 464,286	26.02%	$ 464,286
D0507	Satanta	402.3	105.1	$ 280,606	$ 166,873	$ -	$ -	$ 113,733	40.53%	0.025907%	$ 48,602	$ 215,475	$ 65,131	59.47%	76.79%	$ 48,602	23.21%	$ 48,602
D0466	Scott County	1,190.1	30.9	$ 993,162	$ 586,268	$ -	$ -	$ 406,894	40.97%	0.092686%	$ 173,879	$ 760,147	$ 233,015	59.03%	76.54%	$ 173,879	23.46%	$ 173,879
D0345	Seaman	3,857.2	37.8	$ 10,674,712	$ 5,501,725	$ 864,690	$ 653,996	$ 3,654,301	34.23%	0.832412%	$ 1,561,605	$ 7,063,330	$ 2,092,696	51.54%	66.17%	$ 1,561,605	19.60%	$ 1,561,605
D0439	Sedgwick Public Schools	704.4	22.0	$ 1,157,510	$ 645,057	$ -	$ 48,647	$ 463,806	40.07%	0.105650%	$ 198,200	$ 843,257	$ 265,606	55.73%	72.85%	$ 198,200	22.95%	$ 198,200
D0450	Shawnee Heights	3,750.6	271.4	$ 9,292,716	$ 4,344,590	$ 887,369	$ 293,024	$ 3,767,733	40.55%	0.858251%	$ 1,610,078	$ 5,954,668	$ 2,157,655	46.75%	64.08%	$ 1,610,078	23.22%	$ 1,610,078
D0512	Shawnee Mission Pub Sch	29,476.1	11.5	$ 57,627,916	$ 25,337,328	$ 7,176,911	$ 1,880,037	$ 23,233,640	40.32%	5.292383%	$ 9,928,511	$ 35,265,839	$ 13,305,129	43.97%	61.20%	$ 9,928,511	23.09%	$ 9,928,511
D0372	Silver Lake	936.0	197.3	$ 1,441,426	$ 612,358	$ 152,988	$ 34,716	$ 641,364	44.50%	0.146096%	$ 274,076	$ 886,434	$ 367,288	42.48%	61.50%	$ 274,076	25.48%	$ 274,076
D0438	Skyline Schools	528.3	26.9	$ 776,075	$ 455,598	$ -	$ -	$ 320,477	41.29%	0.073001%	$ 136,951	$ 592,549	$ 183,526	58.71%	76.35%	$ 136,951	23.65%	$ 136,951
D0237	Smith Center	637.3	19.9	$ 1,009,348	$ 553,260	$ -	$ -	$ 456,088	45.19%	0.103892%	$ 194,902	$ 748,162	$ 261,186	54.81%	74.12%	$ 194,902	25.88%	$ 194,902
D0400	Smoky Valley	1,050.1	506.4	$ 1,818,127	$ 967,752	$ -	$ -	$ 850,375	46.77%	0.193707%	$ 363,394	$ 1,331,146	$ 486,981	53.23%	73.22%	$ 363,394	26.78%	$ 363,394
D0393	Solomon	520.3	150.0	$ 698,108	$ 400,300	$ -	$ 9,123	$ 288,685	41.35%	0.065759%	$ 123,365	$ 523,665	$ 165,320	57.34%	75.01%	$ 123,365	23.68%	$ 123,365
D0255	South Barber	365.0	13.6	$ 457,624	$ 269,747	$ -	$ 10,562	$ 177,315	38.75%	0.040391%	$ 75,773	$ 345,520	$ 101,542	58.96%	75.50%	$ 75,773	22.19%	$ 75,773
D0430	South Brown County	733.5	33.0	$ 993,731	$ 554,196	$ -	$ 38,952	$ 400,583	40.31%	0.091249%	$ 171,183	$ 725,379	$ 229,400	55.77%	73.00%	$ 171,183	23.08%	$ 171,183
D0509	South Haven	350.5	40.7	$ 536,612	$ 336,736	$ -	$ -	$ 199,876	37.25%	0.045530%	$ 85,414	$ 422,150	$ 114,462	62.75%	78.67%	$ 85,414	21.33%	$ 85,414
D0306	Southeast Of Saline	919.8	17.4	$ 1,203,581	$ 700,554	$ -	$ -	$ 503,027	41.79%	0.114584%	$ 214,960	$ 915,514	$ 288,067	58.21%	76.07%	$ 214,960	23.93%	$ 214,960
D0334	Southern Cloud	288.9	26.3	$ 381,295	$ 227,174	$ -	$ -	$ 154,121	40.42%	0.035107%	$ 65,861	$ 293,035	$ 88,260	59.58%	76.85%	$ 65,861	23.15%	$ 65,861
D0252	Southern Lyon County	719.8	82.7	$ 994,127	$ 559,453	$ -	$ -	$ 434,674	43.72%	0.099014%	$ 185,751	$ 745,204	$ 248,923	56.28%	74.96%	$ 185,751	25.04%	$ 185,751
D0381	Spearville	484.0	191.2	$ 423,542	$ 255,640	$ -	$ -	$ 167,902	39.64%	0.038246%	$ 71,750	$ 327,390	$ 96,152	60.36%	77.30%	$ 71,750	22.70%	$ 71,750
D0230	Spring Hill	4,749.2	28.9	$ 8,353,206	$ 4,138,323	$ 889,178	$ 184,476	$ 3,141,229	37.61%	0.715540%	$ 1,342,352	$ 5,480,675	$ 1,798,877	49.54%	65.61%	$ 1,342,352	21.54%	$ 1,342,352
D0297	St Francis Comm Sch	444.6	12.3	$ 342,642	$ 198,450	$ -	$ -	$ 144,192	42.08%	0.032845%	$ 61,618	$ 260,068	$ 82,574	57.92%	75.90%	$ 61,618	24.10%	$ 61,618
D0350	St John-Hudson	457.7	6.0	$ 727,755	$ 431,383	$ -	$ -	$ 296,372	40.72%	0.067510%	$ 126,650	$ 558,033	$ 169,722	59.28%	76.68%	$ 126,650	23.32%	$ 126,650
D0349	Stafford	413.5	152.6	$ 662,683	$ 349,725	$ -	$ -	$ 312,958	47.23%	0.071289%	$ 133,737	$ 483,462	$ 179,221	52.77%	72.96%	$ 133,737	27.04%	$ 133,737
D0452	Stanton County	600.4	276.1	$ 481,440	$ 293,293	$ -	$ -	$ 188,147	39.08%	0.042858%	$ 80,402	$ 373,695	$ 107,745	60.92%	77.62%	$ 80,402	22.38%	$ 80,402
D0376	Sterling	673.6	27.1	$ 999,610	$ 566,251	$ -	$ 31,513	$ 401,846	40.20%	0.091536%	$ 171,722	$ 737,973	$ 230,124	56.65%	73.83%	$ 171,722	23.02%	$ 171,722
D0271	Stockton	465.9	51.9	$ 526,242	$ 312,027	$ -	$ -	$ 214,215	40.71%	0.048796%	$ 91,541	$ 403,568	$ 122,674	59.29%	76.69%	$ 91,541	23.31%	$ 91,541
D0374	Sublette	555.5	6.0	$ 392,919	$ 230,747	$ -	$ 17,219	$ 144,953	36.89%	0.033019%	$ 61,943	$ 292,690	$ 83,010	58.73%	74.49%	$ 61,943	21.13%	$ 61,943
D0299	Sylvan Grove	404.9	634.9	$ 521,245	$ 253,201	$ -	$ 11,987	$ 256,057	49.12%	0.058327%	$ 109,422	$ 362,623	$ 146,635	48.58%	69.57%	$ 109,422	28.13%	$ 109,422
D0494	Syracuse	761.7	6.0	$ 579,506	$ 341,000	$ -	$ -	$ 238,506	41.16%	0.054329%	$ 101,922	$ 442,922	$ 136,584	58.84%	76.43%	$ 101,922	23.57%	$ 101,922
D0110	Thunder Ridge Schools	321.7	6.0	$ 353,292	$ 211,450	$ -	$ -	$ 141,842	40.15%	0.032310%	$ 60,614	$ 272,064	$ 81,228	59.85%	77.01%	$ 60,614	22.99%	$ 60,614
D0464	Tonganoxie	1,980.3	17.3	$ 3,804,514	$ 2,181,657	$ -	$ -	$ 1,622,857	42.66%	0.369670%	$ 693,501	$ 2,875,158	$ 929,356	57.34%	75.57%	$ 693,501	24.43%	$ 693,501
D0501	Topeka Public Schools	12,494.1	251.0	$ 42,991,856	$ 16,858,364	$ 3,802,486	$ 1,934,920	$ 20,396,086	47.44%	4.646018%	$ 8,715,929	$ 25,574,293	$ 11,680,157	39.21%	59.49%	$ 8,715,929	27.17%	$ 8,715,929
D0275	Triplains	147.7	18.6	$ 164,324	$ 89,619	$ -	$ -	$ 74,705	45.46%	0.017017%	$ 31,924	$ 121,543	$ 42,781	54.54%	73.97%	$ 31,924	26.03%	$ 31,924
D0429	Troy Public Schools	471.7	6.0	$ 568,224	$ 369,467	$ -	$ -	$ 198,757	34.98%	0.045275%	$ 84,936	$ 454,403	$ 113,821	65.02%	79.97%	$ 84,936	20.03%	$ 84,936
D0202	Turner-Kansas City	3,904.2	32.9	$ 7,915,771	$ 3,251,883	$ 1,015,386	$ 734,546	$ 2,913,956	36.81%	0.663769%	$ 1,245,231	$ 4,497,114	$ 1,668,725	41.08%	56.81%	$ 1,245,231	21.08%	$ 1,245,231
D0240	Twin Valley	818.7	34.0	$ 1,038,165	$ 601,453	$ -	$ -	$ 436,712	42.07%	0.099478%	$ 186,622	$ 788,075	$ 250,090	57.93%	75.91%	$ 186,622	24.09%	$ 186,622
D0463	Udall	480.3	25.3	$ 540,748	$ 351,470	$ -	$ -	$ 189,278	35.00%	0.043116%	$ 80,885	$ 432,355	$ 108,393	65.00%	79.95%	$ 80,885	20.05%	$ 80,885
D0214	Ulysses	1,587.9	237.7	$ 1,545,795	$ 920,013	$ -	$ -	$ 625,782	40.48%	0.142547%	$ 267,418	$ 1,187,431	$ 358,364	59.52%	76.82%	$ 267,418	23.18%	$ 267,418
D0235	Uniontown	655.8	155.6	$ 801,913	$ 517,998	$ -	$ -	$ 283,915	35.40%	0.064673%	$ 121,326	$ 639,324	$ 162,589	64.60%	79.72%	$ 121,326	20.28%	$ 121,326
D0262	Valley Center Pub Sch	3,176.6	97.4	$ 6,785,866	$ 3,585,665	$ -	$ 225,297	$ 2,974,904	43.84%	0.677652%	$ 1,271,276	$ 4,856,941	$ 1,703,628	52.84%	71.57%	$ 1,271,276	25.11%	$ 1,271,276
D0338	Valley Falls	560.3	15.5	$ 754,506	$ 513,547	$ -	$ -	$ 240,959	31.94%	0.054888%	$ 102,970	$ 616,517	$ 137,989	68.06%	81.71%	$ 102,970	18.29%	$ 102,970
D0498	Valley Heights	586.5	73.7	$ 801,132	$ 408,882	$ -	$ -	$ 392,250	48.96%	0.089350%	$ 167,622	$ 576,504	$ 224,628	51.04%	71.96%	$ 167,622	28.04%	$ 167,622
D0380	Vermillion	832.7	21.3	$ 760,385	$ 426,798	$ -	$ -	$ 333,587	43.87%	0.075988%	$ 142,553	$ 569,351	$ 191,034	56.13%	74.88%	$ 142,553	25.12%	$ 142,553
D0432	Victoria	426.0	68.4	$ 482,626	$ 305,109	$ -	$ -	$ 177,517	36.78%	0.040437%	$ 75,859	$ 380,968	$ 101,658	63.22%	78.94%	$ 75,859	21.06%	$ 75,859
D0329	Wabaunsee	568.2	6.0	$ 592,090	$ 376,027	$ -	$ -	$ 216,063	36.49%	0.049217%	$ 92,331	$ 468,358	$ 123,732	63.51%	79.10%	$ 92,331	20.90%	$ 92,331
D0272	Waconda	453.8	620.4	$ 669,302	$ 314,812	$ -	$ -	$ 354,490	52.96%	0.080749%	$ 151,485	$ 466,297	$ 203,005	47.04%	69.67%	$ 151,485	30.33%	$ 151,485
D0208	Wakeeney	542.1	16.5	$ 879,945	$ 422,850	$ -	$ -	$ 457,095	51.95%	0.104122%	$ 195,332	$ 618,182	$ 261,763	48.05%	70.25%	$ 195,332	29.75%	$ 195,332
D0241	Wallace County Schools	329.7	69.1	$ 218,663	$ 110,049	$ -	$ -	$ 108,614	49.67%	0.024741%	$ 46,414	$ 156,463	$ 62,200	50.33%	71.55%	$ 46,414	28.45%	$ 46,414
D0320	Wamego	1,672.6	735.0	$ 2,531,109	$ 1,531,065	$ -	$ -	$ 1,000,044	39.51%	0.227800%	$ 427,352	$ 1,958,417	$ 572,692	60.49%	77.37%	$ 427,352	22.63%	$ 427,352
D0108	Washington Co. Schools	512.2	1,147.5	$ 628,979	$ 370,954	$ -	$ -	$ 258,025	41.02%	0.058775%	$ 110,263	$ 481,217	$ 147,762	58.98%	76.51%	$ 110,263	23.49%	$ 110,263
D0353	Wellington	1,592.7	6.0	$ 4,008,521	$ 2,067,109	$ 443,297	$ 136,022	$ 1,362,093	33.98%	0.310271%	$ 582,068	$ 2,649,177	$ 780,025	51.57%	66.09%	$ 582,068	19.46%	$ 582,068
D0289	Wellsville	1,038.4	101.1	$ 1,784,286	$ 1,070,491	$ -	$ 52,885	$ 660,910	37.04%	0.150548%	$ 282,429	$ 1,352,920	$ 378,481	60.00%	75.82%	$ 282,429	21.21%	$ 282,429
D0242	Weskan	211.0	33.3	$ 225,432	$ 98,037	$ -	$ -	$ 127,395	56.51%	0.029019%	$ 54,440	$ 152,477	$ 72,955	43.49%	67.64%	$ 54,440	32.36%	$ 54,440
D0282	West Elk	542.4	28.0	$ 1,487,594	$ 733,408	$ -	$ -	$ 754,186	50.70%	0.171796%	$ 322,289	$ 1,055,697	$ 431,897	49.30%	70.97%	$ 322,289	29.03%	$ 322,289
D0287	West Franklin	849.3	87.6	$ 1,485,488	$ 848,073	$ -	$ -	$ 637,415	42.91%	0.145197%	$ 272,389	$ 1,120,462	$ 365,026	57.09%	75.43%	$ 272,389	24.57%	$ 272,389
D0106	Western Plains	225.4	10.6	$ 155,854	$ 93,572	$ -	$ -	$ 62,282	39.96%	0.014187%	$ 26,615	$ 120,187	$ 35,667	60.04%	77.12%	$ 26,615	22.88%	$ 26,615
D0292	Wheatland	217.8	73.4	$ 195,459	$ 93,981	$ -	$ -	$ 101,478	51.92%	0.023116%	$ 43,365	$ 137,346	$ 58,113	48.08%	70.27%	$ 43,365	29.73%	$ 43,365
D0259	Wichita	45,798.9	6.0	$ 134,440,534	$ 57,478,918	$ 12,967,301	$ 9,914,987	$ 54,089,328	40.23%	12.320990%	$ 23,114,177	$ 80,593,095	$ 30,975,151	42.75%	59.95%	$ 23,114,177	23.04%	$ 23,114,177
D0465	Winfield	2,139.2	12.0	$ 6,015,500	$ 2,541,773	$ -	$ -	$ 3,473,727	57.75%	0.791279%	$ 1,484,440	$ 4,026,213	$ 1,989,287	42.25%	66.93%	$ 1,484,440	33.07%	$ 1,484,440

Distric ID	District Name	FTE Enrollment	SPED FTE	SPED Expenditures	Actual 2023-24 State Aid	Federal Entitlement	Medicaid Reimbursement	Actual 2023-24 Local Effort	Local Effort % of Expenditures	District % of Statewide Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	524,289.0	29,500.5	$ 1,043,641,305	$ 515,471,953	$ 60,602,958	$ 28,580,334	$ 439,001,472			$ 187,600,000	$ 703,071,953	$ 251,401,472					
D0366	Woodson	564.3	1,096.6	$ 822,301	$ 488,001	$ -	$ -	$ 334,300	40.65%	0.076150%	$ 142,858	$ 630,859	$ 191,442	59.35%	76.72%	$ 142,858	23.28%	$ 142,858

Appendix C - Flat Grant Special Education Funding Model

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	92,364.0	1,043,641,305.0	$ 515,471,953	$ 439,001,472	$ 187,600,000	703,071,953	$ 262,345,603			187,600,000.0		$ 176,655,869
D0435	Abilene	315	$ 2,891,488	$ 1,474,438	$ 1,417,050	$ 923,332	$ 2,397,770	$ 493,718	50.99%	82.93%	$ 923,332	17.07%	$ 923,332
D0387	Altoona-Midway	41	$ 273,331	$ 154,997	$ 118,334	$ 157,094	$ 312,091	$ -	56.71%	114.18%	$ 157,094	0.00%	$ 118,334
D0385	Andover	1,044	$ 8,086,307	$ 5,207,432	$ 2,781,146	$ 2,739,464	$ 7,946,896	$ 41,682	64.40%	98.28%	$ 2,739,464	0.52%	$ 2,739,464
D0359	Argonia Public Schools	21	$ 476,766	$ 294,165	$ 182,601	$ (134,314)	$ 159,851	$ 316,915	61.70%	33.53%	$ (134,314)	66.47%	$ (134,314)
D0470	Arkansas City	897	$ 4,789,202	$ 3,172,716	$ 1,616,486	$ 3,655,221	$ 6,827,937	$ -	66.25%	142.57%	$ 3,655,221	0.00%	$ 1,616,486
D0220	Ashland	35	$ 269,979	$ 157,078	$ 112,901	$ 109,341	$ 266,419	$ 3,560	58.18%	98.68%	$ 109,341	1.32%	$ 109,341
D0377	Atchison Co Comm Schools	104	$ 937,933	$ 668,571	$ 269,362	$ 123,074	$ 791,645	$ 146,288	71.28%	84.40%	$ 123,074	15.60%	$ 123,074
D0409	Atchison Public Schools	433	$ 3,983,104	$ 1,596,363	$ 1,831,693	$ 1,699,620	$ 3,295,983	$ 132,073	40.08%	82.75%	$ 1,699,620	3.32%	$ 1,699,620
D0511	Attica	52	$ 314,550	$ 220,320	$ 94,230	$ 175,502	$ 395,822	$ -	70.04%	125.84%	$ 175,502	0.00%	$ 94,230
D0437	Auburn Washburn	1,388	$ 16,969,466	$ 8,175,953	$ 6,281,045	$ 2,389,461	$ 10,565,414	$ 3,891,584	48.18%	62.26%	$ 2,389,461	22.93%	$ 2,389,461
D0402	Augusta	363	$ 2,877,211	$ 1,635,110	$ 1,242,101	$ 1,128,035	$ 2,763,145	$ 114,066	56.83%	96.04%	$ 1,128,035	3.96%	$ 1,128,035
D0348	Baldwin City	278	$ 2,671,061	$ 1,465,213	$ 1,157,756	$ 650,915	$ 2,116,128	$ 506,841	54.86%	79.22%	$ 650,915	18.98%	$ 650,915
D0254	Barber County North	123	$ 1,056,413	$ 632,953	$ 423,460	$ 303,319	$ 936,272	$ 120,141	59.92%	88.63%	$ 303,319	11.37%	$ 303,319
D0223	Barnes	52	$ 689,730	$ 420,094	$ 266,616	$ (24,272)	$ 395,822	$ 290,888	60.91%	57.39%	$ (24,272)	42.17%	$ (24,272)
D0458	Basehor-Linwood	566	$ 6,494,100	$ 3,288,860	$ 3,205,240	$ 1,019,515	$ 4,308,375	$ 2,185,725	50.64%	66.34%	$ 1,019,515	33.66%	$ 1,019,515
D0508	Baxter Springs	183	$ 1,322,525	$ 883,648	$ 438,877	$ 509,342	$ 1,392,990	$ -	66.82%	105.33%	$ 509,342	0.00%	$ 438,877
D0357	Belle Plaine	151	$ 1,314,138	$ 905,585	$ 402,883	$ 243,822	$ 1,149,407	$ 159,061	68.91%	87.46%	$ 243,822	12.10%	$ 243,822
D0273	Beloit	169	$ 1,813,627	$ 930,232	$ 883,395	$ 356,191	$ 1,286,423	$ 527,204	51.29%	70.93%	$ 356,191	29.07%	$ 356,191
D0229	Blue Valley	4,320	$ 64,252,831	$ 28,149,347	$ 30,876,781	$ 4,734,361	$ 32,883,708	$ 26,142,420	43.81%	51.18%	$ 4,734,361	40.69%	$ 4,734,361
D0384	Blue Valley - Randolph	31	$ 541,398	$ 285,342	$ 256,056	$ (49,371)	$ 235,971	$ 305,427	52.70%	43.59%	$ (49,371)	56.41%	$ (49,371)
D0205	Bluestem	103	$ 897,314	$ 559,437	$ 337,877	$ 224,596	$ 784,033	$ 113,281	62.35%	87.38%	$ 224,596	12.62%	$ 224,596
D0204	Bonner Springs	529	$ 4,271,335	$ 3,163,684	$ 908,476	$ 863,048	$ 4,026,732	$ 45,428	74.07%	94.27%	$ 863,048	1.06%	$ 863,048
D0314	Brewster	17	$ 244,893	$ 113,465	$ 131,428	$ 15,938	$ 129,403	$ 115,490	46.33%	52.84%	$ 15,938	47.16%	$ 15,938
D0459	Bucklin	38	$ 309,469	$ 188,738	$ 113,196	$ 100,517	$ 289,255	$ 12,679	60.99%	93.47%	$ 100,517	4.10%	$ 100,517
D0313	Buhler	448	$ 4,173,188	$ 2,720,262	$ 1,335,974	$ 689,900	$ 3,410,162	$ 646,074	65.18%	81.72%	$ 689,900	15.48%	$ 689,900
D0454	Burlingame Public School	72	$ 579,464	$ 323,620	$ 255,844	$ 224,442	$ 548,062	$ 31,402	55.85%	94.58%	$ 224,442	5.42%	$ 224,442
D0244	Burlington	191	$ 2,410,738	$ 1,160,730	$ 1,250,008	$ 293,156	$ 1,453,886	$ 956,852	48.15%	60.31%	$ 293,156	39.69%	$ 293,156
D0369	Burrton	34	$ 396,435	$ 229,458	$ 137,514	$ 29,349	$ 258,807	$ 108,165	57.88%	65.28%	$ 29,349	27.28%	$ 29,349
D0360	Caldwell	61	$ 507,596	$ 395,821	$ 111,775	$ 68,509	$ 464,330	$ 43,266	77.98%	91.48%	$ 68,509	8.52%	$ 68,509
D0436	Caney Valley	117	$ 1,032,833	$ 606,109	$ 426,724	$ 284,491	$ 890,600	$ 142,233	58.68%	86.23%	$ 284,491	13.77%	$ 284,491
D0419	Canton-Galva	75	$ 685,026	$ 368,389	$ 316,637	$ 202,509	$ 570,898	$ 114,128	53.78%	83.34%	$ 202,509	16.66%	$ 202,509
D0285	Cedar Vale	36	$ 250,643	$ 167,636	$ 83,007	$ 106,395	$ 274,031	$ -	66.88%	109.33%	$ 106,395	0.00%	$ 83,007
D0462	Central	68	$ 488,558	$ 324,206	$ 164,352	$ 193,408	$ 517,614	$ -	66.36%	105.95%	$ 193,408	0.00%	$ 164,352
D0288	Central Heights	121	$ 921,782	$ 518,204	$ 403,578	$ 402,844	$ 921,048	$ 734	56.22%	99.92%	$ 402,844	0.08%	$ 402,844
D0112	Central Plains	110	$ 917,576	$ 542,764	$ 374,812	$ 294,553	$ 837,317	$ 80,259	59.15%	91.25%	$ 294,553	8.75%	$ 294,553
D0397	Centre	58	$ 817,095	$ 451,452	$ 365,643	$ (9,958)	$ 441,494	$ 375,601	55.25%	54.03%	$ (9,958)	45.97%	$ (9,958)
D0413	Chanute Public Schools	377	$ 3,477,091	$ 2,010,455	$ 1,466,636	$ 859,258	$ 2,869,713	$ 607,378	57.82%	82.53%	$ 859,258	17.47%	$ 859,258
D0361	Chaparral Schools	187	$ 1,861,278	$ 1,142,986	$ 718,292	$ 280,452	$ 1,423,438	$ 437,840	61.41%	76.48%	$ 280,452	23.52%	$ 280,452
D0473	Chapman	236	$ 2,070,382	$ 1,226,979	$ 843,403	$ 569,446	$ 1,796,425	$ 273,957	59.26%	86.77%	$ 569,446	13.23%	$ 569,446
D0284	Chase County	63	$ 758,334	$ 478,522	$ 279,812	$ 1,032	$ 479,554	$ 278,780	63.10%	63.24%	$ 1,032	36.76%	$ 1,032
D0401	Chase-Raymond	30	$ 324,564	$ 179,693	$ 144,871	$ 48,666	$ 228,359	$ 96,205	55.36%	70.36%	$ 48,666	29.64%	$ 48,666
D0286	Chautauqua Co Community	117	$ 1,272,190	$ 692,291	$ 535,379	$ 198,309	$ 890,600	$ 337,070	54.42%	70.01%	$ 198,309	26.50%	$ 198,309
D0268	Cheney	155	$ 1,540,860	$ 935,085	$ 540,402	$ 244,770	$ 1,179,855	$ 295,632	60.69%	76.57%	$ 244,770	19.19%	$ 244,770
D0247	Cherokee	92	$ 731,152	$ 467,182	$ 263,970	$ 233,119	$ 700,301	$ 30,851	63.90%	95.78%	$ 233,119	4.22%	$ 233,119
D0447	Cherryvale	129	$ 1,008,355	$ 585,969	$ 381,655	$ 395,975	$ 981,944	$ -	58.11%	97.38%	$ 395,975	0.00%	$ 381,655
D0505	Chetopa-St. Paul	74	$ 659,370	$ 437,282	$ 222,088	$ 126,004	$ 563,286	$ 96,084	66.32%	85.43%	$ 126,004	14.57%	$ 126,004
D0103	Cheylin	22	$ 234,599	$ 104,255	$ 130,344	$ 63,208	$ 167,463	$ 67,136	44.44%	71.38%	$ 63,208	28.62%	$ 63,208
D0102	Cimarron-Ensign	86	$ 840,543	$ 512,639	$ 327,904	$ 141,990	$ 654,629	$ 185,914	60.99%	77.88%	$ 141,990	22.12%	$ 141,990
D0375	Circle	380	$ 2,747,598	$ 1,739,939	$ 982,648	$ 1,152,609	$ 2,892,548	$ -	63.33%	105.28%	$ 1,152,609	0.00%	$ 982,648
D0379	Clay County	264	$ 1,947,885	$ 1,095,598	$ 852,287	$ 913,962	$ 2,009,560	$ -	56.25%	103.17%	$ 913,962	0.00%	$ 852,287
D0264	Clearwater	244	$ 2,402,803	$ 1,461,919	$ 848,151	$ 395,402	$ 1,857,321	$ 452,749	60.84%	77.30%	$ 395,402	18.84%	$ 395,402
D0224	Clifton-Clyde	50	$ 509,331	$ 306,632	$ 202,699	$ 73,966	$ 380,598	$ 128,733	60.20%	74.73%	$ 73,966	25.27%	$ 73,966
D0445	Coffeyville	265	$ 2,796,804	$ 1,613,209	$ 1,071,059	$ 403,963	$ 2,017,172	$ 667,096	57.68%	72.12%	$ 403,963	23.85%	$ 403,963

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	92,364.0	1,043,641,305.0	$ 515,471,953	$ 439,001,472	$ 187,600,000	703,071,953	$ 262,345,603			187,600,000.0		$ 176,655,869
D0315	Colby Public Schools	131	$ 1,109,717	$ 656,710	$ 453,007	$ 340,458	$ 997,168	$ 112,549	59.18%	89.86%	$ 340,458	10.14%	$ 340,458
D0493	Columbus	217	$ 1,523,301	$ 944,880	$ 578,421	$ 706,917	$ 1,651,797	$ -	62.03%	108.44%	$ 706,917	0.00%	$ 578,421
D0300	Comanche County	83	$ 696,304	$ 421,374	$ 274,930	$ 210,419	$ 631,793	$ 64,511	60.52%	90.74%	$ 210,419	9.26%	$ 210,419
D0333	Concordia	132	$ 1,831,839	$ 1,080,222	$ 751,617	$ (75,442)	$ 1,004,780	$ 827,059	58.97%	54.85%	$ (75,442)	45.15%	$ (75,442)
D0356	Conway Springs	82	$ 839,036	$ 472,649	$ 340,137	$ 151,533	$ 624,182	$ 188,604	56.33%	74.39%	$ 151,533	22.48%	$ 151,533
D0476	Copeland	14	$ 123,517	$ 71,736	$ 51,781	$ 34,832	$ 106,568	$ 16,949	58.08%	86.28%	$ 34,832	13.72%	$ 34,832
D0479	Crest	41	$ 488,541	$ 284,779	$ 203,762	$ 27,312	$ 312,091	$ 176,450	58.29%	63.88%	$ 27,312	36.12%	$ 27,312
D0332	Cunningham	50	$ 457,073	$ 272,499	$ 184,574	$ 108,099	$ 380,598	$ 76,475	59.62%	83.27%	$ 108,099	16.73%	$ 108,099
D0232	De Soto	1,093	$ 16,154,397	$ 6,810,872	$ 7,624,672	$ 1,509,011	$ 8,319,883	$ 6,115,661	42.16%	51.50%	$ 1,509,011	37.86%	$ 1,509,011
D0216	Deerfield	33	$ 251,670	$ 148,924	$ 102,746	$ 102,271	$ 251,195	$ 475	59.17%	99.81%	$ 102,271	0.19%	$ 102,271
D0260	Derby	1,611	$ 14,214,647	$ 6,780,577	$ 5,169,389	$ 5,482,306	$ 12,262,883	$ -	47.70%	86.27%	$ 5,482,306	0.00%	$ 5,169,389
D0471	Dexter	96	$ 482,465	$ 312,864	$ 169,601	$ 417,885	$ 730,749	$ -	64.85%	151.46%	$ 417,885	0.00%	$ 169,601
D0482	Dighton	51	$ 293,499	$ 177,239	$ 95,287	$ 210,971	$ 388,210	$ -	60.39%	132.27%	$ 210,971	0.00%	$ 95,287
D0443	Dodge City	925	$ 8,997,853	$ 5,549,961	$ 3,447,892	$ 1,491,111	$ 7,041,072	$ 1,956,781	61.68%	78.25%	$ 1,491,111	21.75%	$ 1,491,111
D0111	Doniphan West Schools	94	$ 676,528	$ 436,669	$ 239,859	$ 278,856	$ 715,525	$ -	64.55%	105.76%	$ 278,856	0.00%	$ 239,859
D0396	Douglass Public Schools	139	$ 932,351	$ 619,099	$ 313,252	$ 438,965	$ 1,058,064	$ -	66.40%	113.48%	$ 438,965	0.00%	$ 313,252
D0410	Durham-Hillsboro-Lehigh	138	$ 1,691,837	$ 907,127	$ 784,710	$ 143,325	$ 1,050,452	$ 641,385	53.62%	62.09%	$ 143,325	37.91%	$ 143,325
D0449	Easton	112	$ 1,146,256	$ 779,923	$ 366,333	$ 72,618	$ 852,541	$ 293,715	68.04%	74.38%	$ 72,618	25.62%	$ 72,618
D0490	El Dorado	460	$ 2,497,174	$ 1,647,223	$ 849,951	$ 1,854,283	$ 3,501,506	$ -	65.96%	140.22%	$ 1,854,283	0.00%	$ 849,951
D0283	Elk Valley	36	$ 571,348	$ 367,957	$ 203,391	$ (93,926)	$ 274,031	$ 297,317	64.40%	47.96%	$ (93,926)	52.04%	$ (93,926)
D0218	Elkhart	190	$ 442,956	$ 258,059	$ 184,897	$ 1,188,215	$ 1,446,274	$ -	58.26%	326.51%	$ 1,188,215	0.00%	$ 184,897
D0355	Ellinwood Public Schools	96	$ 804,174	$ 554,692	$ 249,482	$ 176,057	$ 730,749	$ 73,425	68.98%	90.87%	$ 176,057	9.13%	$ 176,057
D0388	Ellis	81	$ 626,614	$ 388,249	$ 238,365	$ 228,321	$ 616,570	$ 10,044	61.96%	98.40%	$ 228,321	1.60%	$ 228,321
D0307	Ell-Saline	76	$ 722,998	$ 414,800	$ 308,198	$ 163,710	$ 578,510	$ 144,488	57.37%	80.02%	$ 163,710	19.98%	$ 163,710
D0327	Ellsworth	110	$ 1,119,504	$ 653,300	$ 466,204	$ 184,017	$ 837,317	$ 282,187	58.36%	74.79%	$ 184,017	25.21%	$ 184,017
D0253	Emporia	837	$ 6,987,305	$ 4,301,221	$ 2,686,084	$ 2,069,997	$ 6,371,218	$ 616,087	61.56%	91.18%	$ 2,069,997	8.82%	$ 2,069,997
D0101	Erie-Galesburg	103	$ 809,177	$ 484,836	$ 324,341	$ 299,197	$ 784,033	$ 25,144	59.92%	96.89%	$ 299,197	3.11%	$ 299,197
D0491	Eudora	336	$ 3,673,468	$ 2,025,231	$ 1,648,237	$ 532,391	$ 2,557,622	$ 1,115,846	55.13%	69.62%	$ 532,391	30.38%	$ 532,391
D0389	Eureka	104	$ 1,207,445	$ 589,855	$ 366,929	$ 201,790	$ 791,645	$ 165,139	48.85%	65.56%	$ 201,790	13.68%	$ 201,790
D0310	Fairfield	51	$ 497,155	$ 347,261	$ 149,894	$ 40,949	$ 388,210	$ 108,945	69.85%	78.09%	$ 40,949	21.91%	$ 40,949
D0492	Flinthills	64	$ 474,982	$ 313,725	$ 161,257	$ 173,441	$ 487,166	$ -	66.05%	102.57%	$ 173,441	0.00%	$ 161,257
D0207	Fort Leavenworth	225	$ 3,250,000	$ 1,247,083	$ 1,631,647	$ 465,610	$ 1,712,693	$ 1,166,037	38.37%	52.70%	$ 465,610	35.88%	$ 465,610
D0234	Fort Scott	432	$ 4,423,365	$ 2,272,832	$ 1,416,772	$ 1,015,539	$ 3,288,371	$ 401,233	51.38%	74.34%	$ 1,015,539	9.07%	$ 1,015,539
D0225	Fowler	12	$ 157,021	$ 94,889	$ 62,132	$ (3,545)	$ 91,344	$ 65,677	60.43%	58.17%	$ (3,545)	41.83%	$ (3,545)
D0484	Fredonia	131	$ 1,086,991	$ 553,629	$ 533,362	$ 443,539	$ 997,168	$ 89,823	50.93%	91.74%	$ 443,539	8.26%	$ 443,539
D0249	Frontenac Public Schools	147	$ 1,481,605	$ 928,806	$ 552,799	$ 190,154	$ 1,118,960	$ 362,645	62.69%	75.52%	$ 190,154	24.48%	$ 190,154
D0495	Ft Larned	219	$ 1,783,422	$ 1,012,566	$ 770,856	$ 654,455	$ 1,667,021	$ 116,401	56.78%	93.47%	$ 654,455	6.53%	$ 654,455
D0499	Galena	157	$ 1,218,455	$ 762,372	$ 456,083	$ 432,707	$ 1,195,079	$ 23,376	62.57%	98.08%	$ 432,707	1.92%	$ 432,707
D0457	Garden City	1,230	$ 13,337,918	$ 5,030,377	$ 5,942,247	$ 4,332,346	$ 9,362,723	$ 1,609,901	37.71%	70.20%	$ 4,332,346	12.07%	$ 4,332,346
D0231	Gardner Edgerton	1,285	$ 18,691,329	$ 8,972,779	$ 8,198,332	$ 808,602	$ 9,781,381	$ 7,389,730	48.01%	52.33%	$ 808,602	39.54%	$ 808,602
D0365	Garnett	233	$ 1,547,234	$ 1,085,205	$ 462,029	$ 688,384	$ 1,773,589	$ -	70.14%	114.63%	$ 688,384	0.00%	$ 462,029
D0475	Geary County Schools	1,507	$ 19,635,838	$ 9,736,594	$ 7,270,149	$ 1,734,644	$ 11,471,238	$ 5,535,505	49.59%	58.42%	$ 1,734,644	28.19%	$ 1,734,644
D0248	Girard	149	$ 1,637,078	$ 1,045,744	$ 591,334	$ 88,439	$ 1,134,183	$ 502,895	63.88%	69.28%	$ 88,439	30.72%	$ 88,439
D0265	Goddard	1,255	$ 14,422,625	$ 7,386,238	$ 6,606,248	$ 2,166,784	$ 9,553,022	$ 4,439,464	51.21%	66.24%	$ 2,166,784	30.78%	$ 2,166,784
D0411	Goessel	69	$ 667,883	$ 397,031	$ 270,852	$ 128,195	$ 525,226	$ 142,657	59.45%	78.64%	$ 128,195	21.36%	$ 128,195
D0316	Golden Plains	35	$ 345,614	$ 166,968	$ 170,630	$ 99,451	$ 266,419	$ 71,179	48.31%	77.09%	$ 99,451	20.59%	$ 99,451
D0352	Goodland	150	$ 1,542,390	$ 853,748	$ 688,642	$ 288,047	$ 1,141,795	$ 400,595	55.35%	74.03%	$ 288,047	25.97%	$ 288,047
D0281	Graham County	72	$ 945,110	$ 451,114	$ 493,996	$ 96,948	$ 548,062	$ 397,048	47.73%	57.99%	$ 96,948	42.01%	$ 96,948
D0428	Great Bend	622	$ 3,979,669	$ 2,419,850	$ 1,559,819	$ 2,314,795	$ 4,734,645	$ -	60.81%	118.97%	$ 2,314,795	0.00%	$ 1,559,819
D0200	Greeley County Schools	27	$ 270,541	$ 159,676	$ 110,865	$ 45,847	$ 205,523	$ 65,018	59.02%	75.97%	$ 45,847	24.03%	$ 45,847
D0291	Grinnell Public Schools	14	$ 159,431	$ 74,527	$ 84,904	$ 32,041	$ 106,568	$ 52,863	46.75%	66.84%	$ 32,041	33.16%	$ 32,041
D0440	Halstead	160	$ 1,189,783	$ 656,168	$ 533,615	$ 561,747	$ 1,217,915	$ -	55.15%	102.36%	$ 561,747	0.00%	$ 533,615
D0390	Hamilton	19	$ 153,784	$ 146,616	$ 7,168	$ (1,989)	$ 144,627	$ 9,157	95.34%	94.05%	$ (1,989)	5.95%	$ (1,989)
D0312	Haven Public Schools	145	$ 1,422,783	$ 941,876	$ 480,907	$ 161,860	$ 1,103,736	$ 319,047	66.20%	77.58%	$ 161,860	22.42%	$ 161,860
D0474	Haviland	22	$ 191,468	$ 124,041	$ 67,427	$ 43,422	$ 167,463	$ 24,005	64.78%	87.46%	$ 43,422	12.54%	$ 43,422

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	**92,364.0**	**1,043,641,305.0**	**$ 515,471,953**	**$ 439,001,472**	**$ 187,600,000**	**703,071,953**	**$ 262,345,603**			**187,600,000.0**		**$ 176,655,869**
D0489	Hays	716	$ 5,769,976	$ 3,691,788	$ 2,078,188	$ 1,758,382	$ 5,450,170	$ 319,806	63.98%	94.46%	$ 1,758,382	5.54%	$ 1,758,382
D0261	Haysville	1,096	$ 13,977,095	$ 6,224,015	$ 5,931,399	$ 2,118,704	$ 8,342,719	$ 3,812,695	44.53%	59.69%	$ 2,118,704	27.28%	$ 2,118,704
D0468	Healy Public Schools	6	$ 143,920	$ 60,718	$ 83,202	$ (15,046)	$ 45,672	$ 98,248	42.19%	31.73%	$ (15,046)	68.27%	$ (15,046)
D0487	Herington	95	$ 896,802	$ 474,126	$ 422,676	$ 249,011	$ 723,137	$ 173,665	52.87%	80.64%	$ 249,011	19.36%	$ 249,011
D0460	Hesston	138	$ 1,115,076	$ 606,778	$ 508,298	$ 443,674	$ 1,050,452	$ 64,624	54.42%	94.20%	$ 443,674	5.80%	$ 443,674
D0415	Hiawatha	227	$ 1,717,015	$ 951,088	$ 765,927	$ 776,829	$ 1,727,917	$ -	55.39%	100.63%	$ 776,829	0.00%	$ 765,927
D0227	Hodgeman County Schools	43	$ 391,100	$ 232,228	$ 151,099	$ 95,087	$ 327,315	$ 56,012	59.38%	83.69%	$ 95,087	14.32%	$ 95,087
D0431	Hoisington	149	$ 1,352,365	$ 861,350	$ 491,015	$ 272,833	$ 1,134,183	$ 218,182	63.69%	83.87%	$ 272,833	16.13%	$ 272,833
D0363	Holcomb	127	$ 985,402	$ 586,327	$ 409,075	$ 380,393	$ 966,720	$ 28,682	58.90%	97.12%	$ 380,393	2.88%	$ 380,393
D0336	Holton	149	$ 1,172,752	$ 654,945	$ 517,807	$ 479,238	$ 1,134,183	$ 38,569	55.85%	96.71%	$ 479,238	3.29%	$ 479,238
D0412	Hoxie Community Schools	69	$ 756,662	$ 361,550	$ 395,112	$ 163,676	$ 525,226	$ 231,436	47.78%	69.41%	$ 163,676	30.59%	$ 163,676
D0210	Hugoton Public Schools	139	$ 1,057,062	$ 622,684	$ 434,378	$ 435,380	$ 1,058,064	$ -	58.91%	100.09%	$ 435,380	0.00%	$ 434,378
D0258	Humboldt	143	$ 1,612,554	$ 912,590	$ 699,964	$ 175,922	$ 1,088,512	$ 524,042	56.59%	67.50%	$ 175,922	32.50%	$ 175,922
D0308	Hutchinson Public Schools	997	$ 11,155,026	$ 5,470,473	$ 3,819,795	$ 2,118,661	$ 7,589,134	$ 1,701,134	49.04%	68.03%	$ 2,118,661	15.25%	$ 2,118,661
D0446	Independence	387	$ 2,919,032	$ 1,718,698	$ 1,200,334	$ 1,227,134	$ 2,945,832	$ -	58.88%	100.92%	$ 1,227,134	0.00%	$ 1,200,334
D0477	Ingalls	28	$ 307,208	$ 180,623	$ 126,585	$ 32,512	$ 213,135	$ 94,073	58.80%	69.38%	$ 32,512	30.62%	$ 32,512
D0448	Inman	113	$ 940,516	$ 522,192	$ 418,324	$ 337,961	$ 860,153	$ 80,363	55.52%	91.46%	$ 337,961	8.54%	$ 337,961
D0257	Iola	262	$ 2,097,174	$ 1,199,478	$ 897,696	$ 794,858	$ 1,994,336	$ 102,838	57.19%	95.10%	$ 794,858	4.90%	$ 794,858
D0346	Jayhawk	98	$ 1,434,650	$ 838,776	$ 595,874	$ (92,803)	$ 745,973	$ 688,677	58.47%	52.00%	$ (92,803)	48.00%	$ (92,803)
D0339	Jefferson County North	101	$ 994,316	$ 674,693	$ 319,623	$ 94,116	$ 768,809	$ 225,507	67.85%	77.32%	$ 94,116	22.68%	$ 94,116
D0340	Jefferson West	289	$ 1,624,405	$ 1,079,448	$ 544,957	$ 1,120,411	$ 2,199,859	$ -	66.45%	135.43%	$ 1,120,411	0.00%	$ 544,957
D0500	Kansas City	3,084	$ 29,078,899	$ 11,180,153	$ 17,898,746	$ 12,295,161	$ 23,475,314	$ 5,603,585	38.45%	80.73%	$ 12,295,161	19.27%	$ 12,295,161
D0321	Kaw Valley	275	$ 3,624,653	$ 1,697,225	$ 1,569,245	$ 396,067	$ 2,093,292	$ 1,173,178	46.82%	57.75%	$ 396,067	32.37%	$ 396,067
D0331	Kingman - Norwich	256	$ 1,861,683	$ 1,134,066	$ 727,617	$ 814,598	$ 1,948,664	$ -	60.92%	104.67%	$ 814,598	0.00%	$ 727,617
D0347	Kinsley-Offerle	58	$ 592,345	$ 321,939	$ 270,406	$ 119,555	$ 441,494	$ 150,851	54.35%	74.53%	$ 119,555	25.47%	$ 119,555
D0422	Kiowa County	75	$ 598,952	$ 369,018	$ 229,934	$ 201,880	$ 570,898	$ 28,054	61.61%	95.32%	$ 201,880	4.68%	$ 201,880
D0483	Kismet-Plains	80	$ 851,461	$ 480,662	$ 370,799	$ 128,296	$ 608,958	$ 242,503	56.45%	71.52%	$ 128,296	28.48%	$ 128,296
D0506	Labette County	281	$ 2,524,890	$ 1,636,516	$ 888,374	$ 502,447	$ 2,138,963	$ 385,927	64.82%	84.72%	$ 502,447	15.28%	$ 502,447
D0395	LaCrosse	53	$ 595,728	$ 388,058	$ 207,670	$ 15,376	$ 403,434	$ 192,294	65.14%	67.72%	$ 15,376	32.28%	$ 15,376
D0215	Lakin	95	$ 649,768	$ 381,510	$ 242,161	$ 341,627	$ 723,137	$ -	58.71%	111.29%	$ 341,627	0.00%	$ 242,161
D0469	Lansing	597	$ 7,300,000	$ 2,889,650	$ 3,465,065	$ 1,654,696	$ 4,544,346	$ 1,810,369	39.58%	62.25%	$ 1,654,696	24.80%	$ 1,654,696
D0497	Lawrence	2,157	$ 29,557,917	$ 12,739,363	$ 14,125,201	$ 3,679,655	$ 16,419,018	$ 10,445,546	43.10%	55.55%	$ 3,679,655	35.34%	$ 3,679,655
D0453	Leavenworth	704	$ 8,535,706	$ 3,925,771	$ 3,416,808	$ 1,433,056	$ 5,358,827	$ 1,983,752	45.99%	62.78%	$ 1,433,056	23.24%	$ 1,433,056
D0243	Lebo-Waverly	103	$ 1,408,096	$ 698,205	$ 709,891	$ 85,828	$ 784,033	$ 624,063	49.59%	55.68%	$ 85,828	44.32%	$ 85,828
D0467	Leoti	64	$ 423,020	$ 242,462	$ 169,547	$ 244,704	$ 487,166	$ -	57.32%	115.16%	$ 244,704	0.00%	$ 169,547
D0245	LeRoy-Gridley	24	$ 401,976	$ 194,358	$ 207,618	$ (11,671)	$ 182,687	$ 219,289	48.35%	45.45%	$ (11,671)	54.55%	$ (11,671)
D0502	Lewis	21	$ 237,561	$ 143,230	$ 94,331	$ 16,621	$ 159,851	$ 77,710	60.29%	67.29%	$ 16,621	32.71%	$ 16,621
D0480	Liberal	641	$ 5,195,752	$ 2,701,796	$ 1,309,941	$ 2,177,476	$ 4,879,272	$ -	52.00%	93.91%	$ 2,177,476	0.00%	$ 1,309,941
D0298	Lincoln	54	$ 668,652	$ 334,181	$ 334,471	$ 76,865	$ 411,046	$ 257,606	49.98%	61.47%	$ 76,865	38.53%	$ 76,865
D0444	Little River	47	$ 560,511	$ 314,994	$ 245,517	$ 42,769	$ 357,763	$ 202,748	56.20%	63.83%	$ 42,769	36.17%	$ 42,769
D0326	Logan	18	$ 242,090	$ 143,948	$ 98,142	$ (6,933)	$ 137,015	$ 105,075	59.46%	56.60%	$ (6,933)	43.40%	$ (6,933)
D0416	Louisburg	253	$ 2,523,493	$ 1,557,094	$ 966,399	$ 368,734	$ 1,925,828	$ 597,665	61.70%	76.32%	$ 368,734	23.68%	$ 368,734
D0421	Lyndon	68	$ 858,739	$ 525,835	$ 332,904	$ (8,221)	$ 517,614	$ 341,125	61.23%	60.28%	$ (8,221)	39.72%	$ (8,221)
D0405	Lyons	160	$ 1,483,278	$ 833,121	$ 650,157	$ 384,794	$ 1,217,915	$ 265,363	56.17%	82.11%	$ 384,794	17.89%	$ 384,794
D0351	Macksville	56	$ 430,357	$ 262,159	$ 168,198	$ 164,111	$ 426,270	$ 4,087	60.92%	99.05%	$ 164,111	0.95%	$ 164,111
D0386	Madison-Virgil	53	$ 699,071	$ 436,199	$ 262,872	$ (32,765)	$ 403,434	$ 295,637	62.40%	57.71%	$ (32,765)	42.29%	$ (32,765)
D0266	Maize	1,596	$ 15,822,082	$ 9,830,382	$ 5,802,151	$ 2,318,321	$ 12,148,703	$ 3,483,830	62.13%	76.78%	$ 2,318,321	22.02%	$ 2,318,321
D0383	Manhattan-Ogden	1,766	$ 17,804,070	$ 9,029,854	$ 6,373,461	$ 4,412,884	$ 13,442,738	$ 1,960,577	50.72%	75.50%	$ 4,412,884	11.01%	$ 4,412,884
D0456	Marais Des Cygnes Valley	53	$ 475,638	$ 272,282	$ 203,356	$ 131,152	$ 403,434	$ 72,204	57.25%	84.82%	$ 131,152	15.18%	$ 131,152
D0408	Marion-Florence	122	$ 1,359,091	$ 747,918	$ 611,173	$ 180,742	$ 928,660	$ 430,431	55.03%	68.33%	$ 180,742	31.67%	$ 180,742
D0256	Marmaton Valley	59	$ 490,526	$ 274,616	$ 215,910	$ 174,490	$ 449,106	$ 41,420	55.98%	91.56%	$ 174,490	8.44%	$ 174,490
D0364	Marysville	167	$ 1,516,751	$ 722,820	$ 793,931	$ 548,379	$ 1,271,199	$ 245,552	47.66%	83.81%	$ 548,379	16.19%	$ 548,379
D0342	McLouth	110	$ 1,009,594	$ 679,323	$ 330,271	$ 157,994	$ 837,317	$ 172,277	67.29%	82.94%	$ 157,994	17.06%	$ 157,994
D0418	McPherson	546	$ 5,227,287	$ 2,792,118	$ 2,435,169	$ 1,364,017	$ 4,156,135	$ 1,071,152	53.41%	79.51%	$ 1,364,017	20.49%	$ 1,364,017
D0226	Meade	63	$ 484,552	$ 295,683	$ 188,869	$ 183,871	$ 479,554	$ 4,998	61.02%	98.97%	$ 183,871	1.03%	$ 183,871

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	**92,364.0**	**1,043,641,305.0**	**$ 515,471,953**	**$ 439,001,472**	**$ 187,600,000**	**703,071,953**	**$ 262,345,603**			**187,600,000.0**		**$ 176,655,869**
D0219	Minneola	28	$ 321,783	$ 196,872	$ 124,911	$ 16,263	$ 213,135	$ 108,648	61.18%	66.24%	$ 16,263	33.76%	$ 16,263
D0330	Mission Valley	90	$ 1,138,961	$ 691,338	$ 251,367	$ (6,261)	$ 685,077	$ 257,628	60.70%	60.15%	$ (6,261)	22.62%	$ (6,261)
D0371	Montezuma	29	$ 215,195	$ 126,458	$ 88,737	$ 94,289	$ 220,747	$ -	58.76%	102.58%	$ 94,289	0.00%	$ 88,737
D0417	Morris County	164	$ 1,518,936	$ 901,019	$ 617,917	$ 347,344	$ 1,248,363	$ 270,573	59.32%	82.19%	$ 347,344	17.81%	$ 347,344
D0209	Moscow Public Schools	23	$ 154,831	$ 90,811	$ 64,020	$ 84,264	$ 175,075	$ -	58.65%	113.08%	$ 84,264	0.00%	$ 64,020
D0423	Moundridge	108	$ 1,025,425	$ 553,299	$ 472,126	$ 268,794	$ 822,093	$ 203,332	53.96%	80.17%	$ 268,794	19.83%	$ 268,794
D0263	Mulvane	377	$ 3,723,417	$ 1,897,303	$ 1,314,520	$ 972,410	$ 2,869,713	$ 342,110	50.96%	77.07%	$ 972,410	9.19%	$ 972,410
D0115	Nemaha Central	129	$ 1,067,781	$ 598,593	$ 469,188	$ 383,351	$ 981,944	$ 85,837	56.06%	91.96%	$ 383,351	8.04%	$ 383,351
D0461	Neodesha	156	$ 1,156,392	$ 658,044	$ 498,348	$ 529,423	$ 1,187,467	$ -	56.90%	102.69%	$ 529,423	0.00%	$ 498,348
D0303	Ness City	58	$ 394,571	$ 221,166	$ 173,405	$ 220,328	$ 441,494	$ -	56.05%	111.89%	$ 220,328	0.00%	$ 173,405
D0373	Newton	660	$ 5,806,372	$ 3,346,842	$ 2,300,774	$ 1,677,058	$ 5,023,900	$ 623,716	57.64%	86.52%	$ 1,677,058	10.74%	$ 1,677,058
D0309	Nickerson	219	$ 1,954,423	$ 1,258,979	$ 695,444	$ 408,042	$ 1,667,021	$ 287,402	64.42%	85.29%	$ 408,042	14.71%	$ 408,042
D0335	North Jackson	87	$ 725,843	$ 263,642	$ 451,519	$ 398,599	$ 662,241	$ 52,920	36.32%	91.24%	$ 398,599	7.29%	$ 398,599
D0251	North Lyon County	58	$ 805,095	$ 509,068	$ 296,027	$ (67,574)	$ 441,494	$ 363,601	63.23%	54.84%	$ (67,574)	45.16%	$ (67,574)
D0239	North Ottawa County	154	$ 1,238,124	$ 733,173	$ 504,951	$ 439,070	$ 1,172,243	$ 65,881	59.22%	94.68%	$ 439,070	5.32%	$ 439,070
D0246	Northeast	113	$ 823,928	$ 556,437	$ 267,491	$ 303,716	$ 860,153	$ -	67.53%	104.40%	$ 303,716	0.00%	$ 267,491
D0212	Northern Valley	34	$ 320,216	$ 168,992	$ 151,224	$ 89,815	$ 258,807	$ 61,409	52.77%	80.82%	$ 89,815	19.18%	$ 89,815
D0211	Norton Community Schools	114	$ 1,358,716	$ 800,928	$ 557,788	$ 66,837	$ 867,765	$ 490,951	58.95%	63.87%	$ 66,837	36.13%	$ 66,837
D0274	Oakley	72	$ 832,140	$ 398,364	$ 433,776	$ 149,698	$ 548,062	$ 284,078	47.87%	65.86%	$ 149,698	34.14%	$ 149,698
D0294	Oberlin	59	$ 711,760	$ 384,404	$ 310,586	$ 64,702	$ 449,106	$ 245,884	54.01%	63.10%	$ 64,702	34.55%	$ 64,702
D0233	Olathe	5,289	$ 79,759,222	$ 35,574,214	$ 35,997,410	$ 4,685,493	$ 40,259,707	$ 31,311,917	44.60%	50.48%	$ 4,685,493	39.26%	$ 4,685,493
D0322	Onaga-Havensville-Wheaton	57	$ 341,747	$ 191,629	$ 150,118	$ 242,253	$ 433,882	$ -	56.07%	126.96%	$ 242,253	0.00%	$ 150,118
D0420	Osage City	161	$ 1,504,507	$ 843,531	$ 660,976	$ 381,996	$ 1,225,527	$ 278,980	56.07%	81.46%	$ 381,996	18.54%	$ 381,996
D0367	Osawatomie	337	$ 2,883,058	$ 1,785,873	$ 1,097,185	$ 779,361	$ 2,565,234	$ 317,824	61.94%	88.98%	$ 779,361	11.02%	$ 779,361
D0392	Osborne County	56	$ 743,658	$ 440,564	$ 303,094	$ (14,294)	$ 426,270	$ 317,388	59.24%	57.32%	$ (14,294)	42.68%	$ (14,294)
D0341	Oskaloosa Public Schools	136	$ 1,290,741	$ 903,268	$ 387,473	$ 131,960	$ 1,035,228	$ 255,513	69.98%	80.20%	$ 131,960	19.80%	$ 131,960
D0504	Oswego	108	$ 853,858	$ 562,226	$ 291,632	$ 259,867	$ 822,093	$ 31,765	65.85%	96.28%	$ 259,867	3.72%	$ 259,867
D0403	Otis-Bison	30	$ 488,545	$ 302,819	$ 182,077	$ (74,460)	$ 228,359	$ 256,537	61.98%	46.74%	$ (74,460)	52.51%	$ (74,460)
D0290	Ottawa	423	$ 5,734,950	$ 2,851,003	$ 2,037,395	$ 368,860	$ 3,219,863	$ 1,668,535	49.71%	56.14%	$ 368,860	29.09%	$ 368,860
D0358	Oxford	103	$ 940,803	$ 597,116	$ 343,687	$ 186,917	$ 784,033	$ 156,770	63.47%	83.34%	$ 186,917	16.66%	$ 186,917
D0269	Palco	21	$ 177,839	$ 105,849	$ 71,990	$ 54,002	$ 159,851	$ 17,988	59.52%	89.89%	$ 54,002	10.11%	$ 54,002
D0368	Paola	406	$ 3,057,080	$ 1,880,664	$ 1,176,416	$ 1,209,796	$ 3,090,460	$ -	61.52%	101.09%	$ 1,209,796	0.00%	$ 1,176,416
D0399	Paradise	24	$ 234,258	$ 138,278	$ 95,980	$ 44,409	$ 182,687	$ 51,571	59.03%	77.99%	$ 44,409	22.01%	$ 44,409
D0503	Parsons	308	$ 2,336,906	$ 1,342,285	$ 994,621	$ 1,002,202	$ 2,344,487	$ -	57.44%	100.32%	$ 1,002,202	0.00%	$ 994,621
D0496	Pawnee Heights	22	$ 273,381	$ 151,015	$ 122,366	$ 16,448	$ 167,463	$ 105,918	55.24%	61.26%	$ 16,448	38.74%	$ 16,448
D0398	Peabody-Burns	71	$ 575,779	$ 300,931	$ 257,832	$ 239,519	$ 540,450	$ 18,313	52.27%	93.86%	$ 239,519	3.18%	$ 239,519
D0343	Perry Public Schools	146	$ 1,387,947	$ 909,607	$ 478,340	$ 201,741	$ 1,111,348	$ 276,599	65.54%	80.07%	$ 201,741	19.93%	$ 201,741
D0325	Phillipsburg	105	$ 1,208,731	$ 705,426	$ 503,305	$ 93,831	$ 799,257	$ 409,474	58.36%	66.12%	$ 93,831	33.88%	$ 93,831
D0426	Pike Valley	44	$ 354,055	$ 205,115	$ 148,940	$ 129,812	$ 334,927	$ 19,128	57.93%	94.60%	$ 129,812	5.40%	$ 129,812
D0203	Piper-Kansas City	477	$ 6,132,548	$ 3,395,297	$ 2,510,796	$ 235,612	$ 3,630,909	$ 2,275,184	55.37%	59.21%	$ 235,612	37.10%	$ 235,612
D0250	Pittsburg	733	$ 5,432,767	$ 3,567,903	$ 1,864,864	$ 2,011,671	$ 5,579,574	$ -	65.67%	102.70%	$ 2,011,671	0.00%	$ 1,864,864
D0270	Plainville	72	$ 801,639	$ 479,881	$ 321,758	$ 68,181	$ 548,062	$ 253,577	59.86%	68.37%	$ 68,181	31.63%	$ 68,181
D0344	Pleasanton	92	$ 407,042	$ 422,452	$ -	$ 277,849	$ 700,301	$ -	103.79%	172.05%	$ 277,849	0.00%	$ -
D0113	Prairie Hills	117	$ 1,140,171	$ 621,912	$ 518,259	$ 268,688	$ 890,600	$ 249,571	54.55%	78.11%	$ 268,688	21.89%	$ 268,688
D0362	Prairie View	214	$ 2,568,882	$ 1,589,178	$ 979,704	$ 39,783	$ 1,628,961	$ 939,921	61.86%	63.41%	$ 39,783	36.59%	$ 39,783
D0382	Pratt	304	$ 2,404,196	$ 1,398,499	$ 977,243	$ 915,540	$ 2,314,039	$ 61,703	58.17%	96.25%	$ 915,540	2.57%	$ 915,540
D0311	Pretty Prairie	45	$ 508,989	$ 328,056	$ 180,933	$ 14,483	$ 342,539	$ 166,450	64.45%	67.30%	$ 14,483	32.70%	$ 14,483
D0293	Quinter Public Schools	63	$ 975,339	$ 460,656	$ 514,683	$ 18,898	$ 479,554	$ 495,785	47.23%	49.17%	$ 18,898	50.83%	$ 18,898
D0105	Rawlins County	53	$ 609,627	$ 280,739	$ 328,888	$ 122,695	$ 403,434	$ 206,193	46.05%	66.18%	$ 122,695	33.82%	$ 122,695
D0206	Remington-Whitewater	84	$ 762,926	$ 510,538	$ 252,388	$ 128,867	$ 639,405	$ 123,521	66.92%	83.81%	$ 128,867	16.19%	$ 128,867
D0267	Renwick	363	$ 4,253,192	$ 2,389,884	$ 1,791,117	$ 373,261	$ 2,763,145	$ 1,417,856	56.19%	64.97%	$ 373,261	33.34%	$ 373,261
D0109	Republic County	85	$ 855,453	$ 511,297	$ 344,156	$ 135,720	$ 647,017	$ 208,436	59.77%	75.63%	$ 135,720	24.37%	$ 135,720
D0378	Riley County	94	$ 1,019,372	$ 615,378	$ 403,994	$ 100,147	$ 715,525	$ 303,847	60.37%	70.19%	$ 100,147	29.81%	$ 100,147
D0114	Riverside	140	$ 1,085,599	$ 645,059	$ 440,540	$ 420,617	$ 1,065,676	$ 19,923	59.42%	98.16%	$ 420,617	1.84%	$ 420,617
D0404	Riverton	134	$ 1,089,529	$ 689,557	$ 399,972	$ 330,447	$ 1,020,004	$ 69,525	63.29%	93.62%	$ 330,447	6.38%	$ 330,447

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	92,364.0	1,043,641,305.0	$ 515,471,953	$ 439,001,472	$ 187,600,000	703,071,953	$ 262,345,603			187,600,000.0		$ 176,655,869
D0323	Rock Creek	220	$ 2,160,788	$ 1,237,186	$ 923,602	$ 437,447	$ 1,674,633	$ 486,155	57.26%	77.50%	$ 437,447	22.50%	$ 437,447
D0107	Rock Hills	73	$ 765,136	$ 376,463	$ 388,673	$ 179,211	$ 555,674	$ 209,462	49.20%	72.62%	$ 179,211	27.38%	$ 179,211
D0217	Rolla	11	$ 123,753	$ 72,766	$ 50,987	$ 10,966	$ 83,732	$ 40,021	58.80%	67.66%	$ 10,966	32.34%	$ 10,966
D0394	Rose Hill Public Schools	279	$ 1,964,785	$ 1,362,804	$ 601,981	$ 760,935	$ 2,123,739	$ -	69.36%	108.09%	$ 760,935	0.00%	$ 601,981
D0337	Royal Valley	117	$ 1,197,719	$ 678,883	$ 501,951	$ 211,717	$ 890,600	$ 290,234	56.68%	74.36%	$ 211,717	24.23%	$ 211,717
D0481	Rural Vista	63	$ 472,314	$ 266,018	$ 206,296	$ 213,536	$ 479,554	$ -	56.32%	101.53%	$ 213,536	0.00%	$ 206,296
D0407	Russell County	165	$ 2,097,289	$ 1,013,038	$ 815,283	$ 242,937	$ 1,255,975	$ 572,346	48.30%	59.89%	$ 242,937	27.29%	$ 242,937
D0305	Salina	1,635	$ 13,659,233	$ 8,046,984	$ 5,612,249	$ 4,398,586	$ 12,445,570	$ 1,213,663	58.91%	91.11%	$ 4,398,586	8.89%	$ 4,398,586
D0434	Santa Fe Trail	220	$ 2,391,394	$ 1,303,530	$ 1,086,472	$ 371,103	$ 1,674,633	$ 715,369	54.51%	70.03%	$ 371,103	29.91%	$ 371,103
D0507	Satanta	50	$ 280,606	$ 166,873	$ 113,733	$ 213,725	$ 380,598	$ -	59.47%	135.63%	$ 213,725	0.00%	$ 113,733
D0466	Scott County	126	$ 993,162	$ 586,268	$ 406,894	$ 372,840	$ 959,108	$ 34,054	59.03%	96.57%	$ 372,840	3.43%	$ 372,840
D0345	Seaman	719	$ 10,674,712	$ 5,501,725	$ 3,654,301	$ (28,719)	$ 5,473,006	$ 3,683,020	51.54%	51.27%	$ (28,719)	34.50%	$ (28,719)
D0439	Sedgwick Public Schools	89	$ 1,157,510	$ 645,057	$ 463,806	$ 32,408	$ 677,465	$ 431,398	55.73%	58.53%	$ 32,408	37.27%	$ 32,408
D0450	Shawnee Heights	752	$ 9,292,716	$ 4,344,590	$ 3,767,733	$ 1,379,611	$ 5,724,201	$ 2,388,122	46.75%	61.60%	$ 1,379,611	25.70%	$ 1,379,611
D0512	Shawnee Mission Pub Sch	3,985	$ 57,627,916	$ 25,337,328	$ 23,233,640	$ 4,996,371	$ 30,333,699	$ 18,237,269	43.97%	52.64%	$ 4,996,371	31.65%	$ 4,996,371
D0372	Silver Lake	99	$ 1,441,426	$ 612,358	$ 641,364	$ 141,227	$ 753,585	$ 500,137	42.48%	52.28%	$ 141,227	34.70%	$ 141,227
D0438	Skyline Schools	86	$ 776,075	$ 455,598	$ 320,477	$ 199,031	$ 654,629	$ 121,446	58.71%	84.35%	$ 199,031	15.65%	$ 199,031
D0237	Smith Center	86	$ 1,009,348	$ 553,260	$ 456,088	$ 101,369	$ 654,629	$ 354,719	54.81%	64.86%	$ 101,369	35.14%	$ 101,369
D0400	Smoky Valley	130	$ 1,818,127	$ 967,752	$ 850,375	$ 21,804	$ 989,556	$ 828,571	53.23%	54.43%	$ 21,804	45.57%	$ 21,804
D0393	Solomon	60	$ 698,108	$ 400,300	$ 288,685	$ 56,418	$ 456,718	$ 232,267	57.34%	65.42%	$ 56,418	33.27%	$ 56,418
D0255	South Barber	67	$ 457,624	$ 269,747	$ 177,315	$ 240,255	$ 510,002	$ -	58.95%	111.45%	$ 240,255	0.00%	$ 177,315
D0430	South Brown County	157	$ 993,731	$ 554,196	$ 400,583	$ 640,883	$ 1,195,079	$ -	55.77%	120.26%	$ 640,883	0.00%	$ 400,583
D0509	South Haven	39	$ 536,612	$ 336,736	$ 199,876	$ (39,869)	$ 296,867	$ 239,745	62.75%	55.32%	$ (39,869)	44.68%	$ (39,869)
D0306	Southeast Of Saline	123	$ 1,203,581	$ 700,554	$ 503,027	$ 235,718	$ 936,272	$ 267,309	58.21%	77.79%	$ 235,718	22.21%	$ 235,718
D0334	Southern Cloud	30	$ 381,295	$ 227,174	$ 154,121	$ 1,185	$ 228,359	$ 152,936	59.58%	59.89%	$ 1,185	40.11%	$ 1,185
D0252	Southern Lyon County	89	$ 984,127	$ 559,453	$ 434,674	$ 118,012	$ 677,465	$ 316,662	56.28%	68.15%	$ 118,012	31.85%	$ 118,012
D0381	Spearville	50	$ 423,542	$ 255,640	$ 167,902	$ 124,958	$ 380,598	$ 42,944	60.36%	89.86%	$ 124,958	10.14%	$ 124,958
D0230	Spring Hill	1,007	$ 8,353,206	$ 4,138,323	$ 3,141,229	$ 3,526,930	$ 7,665,253	$ -	49.54%	91.76%	$ 3,526,930	0.00%	$ 3,141,229
D0297	St Francis Comm Sch	33	$ 342,642	$ 198,450	$ 144,192	$ 52,745	$ 251,195	$ 91,447	57.92%	73.31%	$ 52,745	26.69%	$ 52,745
D0350	St John-Hudson	79	$ 727,755	$ 431,383	$ 296,372	$ 169,963	$ 601,346	$ 126,409	59.28%	82.63%	$ 169,963	17.37%	$ 169,963
D0349	Stafford	68	$ 662,683	$ 349,725	$ 312,958	$ 167,889	$ 517,614	$ 145,069	52.77%	78.11%	$ 167,889	21.89%	$ 167,889
D0452	Stanton County	50	$ 481,440	$ 293,293	$ 188,147	$ 87,305	$ 380,598	$ 100,842	60.92%	79.05%	$ 87,305	20.95%	$ 87,305
D0376	Sterling	81	$ 999,610	$ 566,251	$ 401,846	$ 50,319	$ 616,570	$ 351,527	56.65%	61.68%	$ 50,319	35.17%	$ 50,319
D0271	Stockton	65	$ 526,242	$ 312,027	$ 214,215	$ 182,751	$ 494,778	$ 31,464	59.29%	94.02%	$ 182,751	5.98%	$ 182,751
D0374	Sublette	57	$ 392,919	$ 230,747	$ 144,953	$ 203,135	$ 433,882	$ -	58.73%	110.43%	$ 203,135	0.00%	$ 144,953
D0299	Sylvan Grove	68	$ 521,245	$ 253,201	$ 256,057	$ 264,413	$ 517,614	$ -	48.58%	99.30%	$ 264,413	0.00%	$ 256,057
D0494	Syracuse	84	$ 579,506	$ 341,000	$ 238,506	$ 298,405	$ 639,405	$ -	58.84%	110.34%	$ 298,405	0.00%	$ 238,506
D0110	Thunder Ridge Schools	45	$ 353,292	$ 211,450	$ 141,842	$ 131,089	$ 342,539	$ 10,753	59.85%	96.96%	$ 131,089	3.04%	$ 131,089
D0464	Tonganoxie	331	$ 3,804,514	$ 2,181,657	$ 1,622,857	$ 337,905	$ 2,519,562	$ 1,284,952	57.34%	66.23%	$ 337,905	33.77%	$ 337,905
D0501	Topeka Public Schools	3,378	$ 42,991,856	$ 16,858,364	$ 20,396,086	$ 8,854,869	$ 25,713,233	$ 11,541,217	39.21%	59.81%	$ 8,854,869	26.85%	$ 8,854,869
D0275	Triplains	6	$ 164,324	$ 89,619	$ 74,705	$ (43,947)	$ 45,672	$ 118,652	54.54%	27.79%	$ (43,947)	72.21%	$ (43,947)
D0429	Troy Public Schools	68	$ 568,224	$ 369,467	$ 198,757	$ 148,147	$ 517,614	$ 50,610	65.02%	91.09%	$ 148,147	8.91%	$ 148,147
D0202	Turner-Kansas City	490	$ 7,915,771	$ 3,251,883	$ 2,913,956	$ 477,982	$ 3,729,865	$ 2,435,974	41.08%	47.12%	$ 477,982	30.77%	$ 477,982
D0240	Twin Valley	141	$ 1,038,165	$ 601,453	$ 436,712	$ 471,835	$ 1,073,288	$ -	57.93%	103.38%	$ 471,835	0.00%	$ 436,712
D0463	Udall	92	$ 540,748	$ 351,470	$ 189,278	$ 348,831	$ 700,301	$ -	65.00%	129.51%	$ 348,831	0.00%	$ 189,278
D0214	Ulysses	268	$ 1,545,795	$ 920,013	$ 625,782	$ 1,119,995	$ 2,040,008	$ -	59.52%	131.97%	$ 1,119,995	0.00%	$ 625,782
D0235	Uniontown	77	$ 801,913	$ 517,998	$ 283,915	$ 68,124	$ 586,122	$ 215,791	64.60%	73.09%	$ 68,124	26.91%	$ 68,124
D0262	Valley Center Pub Sch	676	$ 6,785,866	$ 3,585,665	$ 2,974,904	$ 1,560,026	$ 5,145,691	$ 1,414,878	52.84%	75.83%	$ 1,560,026	20.85%	$ 1,560,026
D0338	Valley Falls	80	$ 754,506	$ 513,547	$ 240,959	$ 95,411	$ 608,958	$ 145,548	68.06%	80.71%	$ 95,411	19.29%	$ 95,411
D0498	Valley Heights	64	$ 801,132	$ 408,882	$ 392,250	$ 78,284	$ 487,166	$ 313,966	51.04%	60.81%	$ 78,284	39.19%	$ 78,284
D0380	Vermillion	75	$ 760,385	$ 426,798	$ 333,587	$ 144,100	$ 570,898	$ 189,487	56.13%	75.08%	$ 144,100	24.92%	$ 144,100
D0432	Victoria	51	$ 482,626	$ 305,109	$ 177,517	$ 83,101	$ 388,210	$ 94,416	63.22%	80.44%	$ 83,101	19.56%	$ 83,101
D0329	Wabaunsee	67	$ 592,090	$ 376,027	$ 216,063	$ 133,975	$ 510,002	$ 82,088	63.51%	86.14%	$ 133,975	13.86%	$ 133,975
D0272	Waconda	63	$ 669,302	$ 314,812	$ 354,490	$ 164,742	$ 479,554	$ 189,748	47.04%	71.65%	$ 164,742	28.35%	$ 164,742
D0208	Wakeeney	71	$ 879,945	$ 422,850	$ 457,095	$ 117,600	$ 540,450	$ 339,495	48.05%	61.42%	$ 117,600	38.58%	$ 117,600

District ID	District Name	SPED Enrollment	SPED Expenditures	Actual 2023-24 State Aid	Actual 2023-24 Local Effort	Additional State Aid	New State Aid Total	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort %	Change in Local Effort
	Total	**92,364.0**	**1,043,641,305.0**	**$ 515,471,953**	**$ 439,001,472**	**$ 187,600,000**	**703,071,953**	**$ 262,345,603**			**187,600,000.0**		**$ 176,655,869**
D0241	Wallace County Schools	23	$ 218,663	$ 110,049	$ 108,614	$ 65,026	$ 175,075	$ 43,588	50.33%	80.07%	$ 65,026	19.93%	$ 65,026
D0320	Wamego	358	$ 2,531,109	$ 1,531,065	$ 1,000,044	$ 1,194,020	$ 2,725,085	$ -	60.49%	107.66%	$ 1,194,020	0.00%	$ 1,000,044
D0108	Washington Co. Schools	66	$ 628,979	$ 370,954	$ 258,025	$ 131,436	$ 502,390	$ 126,589	58.98%	79.87%	$ 131,436	20.13%	$ 131,436
D0353	Wellington	392	$ 4,008,521	$ 2,067,109	$ 1,362,093	$ 916,783	$ 2,983,892	$ 445,310	51.57%	74.44%	$ 916,783	11.11%	$ 916,783
D0289	Wellsville	189	$ 1,784,286	$ 1,070,491	$ 660,910	$ 368,171	$ 1,438,662	$ 292,739	60.00%	80.63%	$ 368,171	16.41%	$ 368,171
D0242	Weskan	24	$ 225,432	$ 98,037	$ 127,395	$ 84,650	$ 182,687	$ 42,745	43.49%	81.04%	$ 84,650	18.96%	$ 84,650
D0282	West Elk	139	$ 1,487,594	$ 733,408	$ 754,186	$ 324,656	$ 1,058,064	$ 429,530	49.30%	71.13%	$ 324,656	28.87%	$ 324,656
D0287	West Franklin	150	$ 1,485,488	$ 848,073	$ 637,415	$ 293,722	$ 1,141,795	$ 343,693	57.09%	76.86%	$ 293,722	23.14%	$ 293,722
D0106	Western Plains	22	$ 155,854	$ 93,572	$ 62,282	$ 73,891	$ 167,463	$ -	60.04%	107.45%	$ 73,891	0.00%	$ 62,282
D0292	Wheatland	18	$ 195,459	$ 93,981	$ 101,478	$ 43,034	$ 137,015	$ 58,444	48.08%	70.10%	$ 43,034	29.90%	$ 43,034
D0259	Wichita	9,011	$ 134,440,534	$ 57,478,918	$ 54,089,328	$ 11,112,539	$ 68,591,457	$ 42,976,789	42.75%	51.02%	$ 11,112,539	31.97%	$ 11,112,539
D0465	Winfield	630	$ 6,015,500	$ 2,541,773	$ 3,473,727	$ 2,253,768	$ 4,795,541	$ 1,219,959	42.25%	79.72%	$ 2,253,768	20.28%	$ 2,253,768
D0366	Woodson	89	$ 822,301	$ 488,001	$ 334,300	$ 189,464	$ 677,465	$ 144,836	59.35%	82.39%	$ 189,464	17.61%	$ 189,464

Appendix D - Weighted Student Special Education Funding Model

District ID	District Name	SPED Headcount	SPED Expenditures	>80% Gen Ed (Tier 1)	40-79% Gen Ed (Tier 2)	<40% Gen Ed (Tier 3)	Tier 1 Student Count	Tier 2 Student Count	Tier 3 Student Count	Weighted Student Count	Actual 2023-24 State Aid	Additional State Aid	New State Aid Total	Actual 2023-204 Local Effort	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	92364.0	$ 1,043,641,305				72441.6	16336.2	2711.3	102368.5	$ 515,471,953	$ 187,600,000	$ 703,071,953	$ 439,001,472	$ 264,246,893			$ 187,600,000		$ 174,754,579
D0435	Abilene	315	$ 2,891,488	79.22%	16.88%	1.30%	249.5	53.2	4.1	337.5	$ 1,474,438	$ 843,467	$ 2,317,905	$ 1,417,050	$ 573,583	50.99%	80.16%	$ 843,467	19.84%	$ 843,467
D0387	Altoona-Midway	41	$ 273,331	66.67%	24.00%	8.00%	27.3	9.8	3.3	48.7	$ 154,997	$ 179,166	$ 334,163	$ 118,334	$ -	56.71%	122.26%	$ 179,166	0.00%	$ 118,334
D0385	Andover	1,044	$ 8,086,307	100.00%	0.00%	0.00%	1044.0	0.0	0.0	1044.0	$ 5,207,432	$ 1,962,814	$ 7,170,246	$ 2,781,146	$ 818,332	64.40%	88.67%	$ 1,962,814	10.12%	$ 1,962,814
D0359	Argonia Public Schools	21	$ 476,766	94.92%	5.08%	0.00%	19.9	1.1	0.0	21.5	$ 294,165	$ (146,273)	$ 147,892	$ 182,601	$ 328,874	61.70%	31.02%	$ (146,273)	68.98%	$ (146,273)
D0470	Arkansas City	897	$ 4,789,202	100.00%	0.00%	0.00%	897.0	0.0	0.0	897.0	$ 3,172,716	$ 2,987,926	$ 6,160,642	$ 1,616,486	$ -	66.25%	128.64%	$ 2,987,926	0.00%	$ 1,616,486
D0220	Ashland	35	$ 269,979	74.19%	20.97%	4.84%	26.0	7.3	1.7	40.4	$ 157,078	$ 120,142	$ 277,220	$ 112,901	$ -	58.18%	102.68%	$ 120,142	0.00%	$ 112,901
D0377	Atchison Co Comm Schools	104	$ 937,933	89.66%	10.34%	0.00%	93.2	10.8	0.0	109.4	$ 668,571	$ 82,634	$ 751,205	$ 269,362	$ 186,728	71.28%	80.09%	$ 82,634	19.91%	$ 82,634
D0409	Atchison Public Schools	433	$ 3,983,104	77.78%	20.98%	1.24%	336.8	90.8	5.4	483.8	$ 1,596,363	$ 1,726,338	$ 3,322,701	$ 1,831,693	$ 105,355	40.08%	83.42%	$ 1,726,338	2.65%	$ 1,726,338
D0511	Attica	52	$ 314,550	45.00%	50.00%	5.00%	23.4	26.0	2.6	67.6	$ 220,320	$ 243,960	$ 464,280	$ 94,230	$ -	70.04%	147.60%	$ 243,960	0.00%	$ 94,230
D0437	Auburn Washburn	1,388	$ 16,969,466	91.25%	7.50%	1.25%	1266.6	104.1	17.4	1457.4	$ 8,175,953	$ 1,833,545	$ 10,009,498	$ 6,281,045	$ 4,447,500	48.18%	58.99%	$ 1,833,545	26.21%	$ 1,833,545
D0402	Augusta	363	$ 2,877,211	84.16%	11.88%	1.98%	305.5	43.1	7.2	384.6	$ 1,635,110	$ 1,006,083	$ 2,641,193	$ 1,242,101	$ 236,018	56.83%	91.80%	$ 1,006,083	8.20%	$ 1,006,083
D0348	Baldwin City	278	$ 2,671,061	81.51%	17.65%	0.84%	226.6	49.1	2.3	304.9	$ 1,465,213	$ 628,641	$ 2,093,854	$ 1,157,756	$ 529,115	54.86%	78.39%	$ 628,641	19.81%	$ 628,641
D0254	Barber County North	123	$ 1,056,413	68.94%	26.51%	3.03%	84.8	32.6	3.7	141.2	$ 632,953	$ 336,548	$ 969,501	$ 423,460	$ 86,912	59.92%	91.77%	$ 336,548	8.23%	$ 336,548
D0223	Barnes	52	$ 689,730	62.07%	34.48%	3.45%	32.3	17.9	1.8	62.8	$ 420,094	$ 10,937	$ 431,031	$ 266,616	$ 255,679	60.91%	62.49%	$ 10,937	37.07%	$ 10,937
D0458	Basehor-Linwood	566	$ 6,494,100	78.26%	13.04%	8.70%	443.0	73.8	49.2	652.1	$ 3,288,860	$ 1,190,107	$ 4,478,967	$ 3,205,240	$ 2,015,133	50.64%	68.97%	$ 1,190,107	31.03%	$ 1,190,107
D0508	Baxter Springs	183	$ 1,322,525	65.94%	21.90%	11.19%	120.7	40.1	20.5	221.7	$ 883,648	$ 639,281	$ 1,522,929	$ 438,877	$ -	66.82%	115.15%	$ 639,281	0.00%	$ 438,877
D0357	Belle Plaine	151	$ 1,314,138	80.71%	11.25%	8.04%	121.9	17.0	12.1	171.6	$ 905,585	$ 273,207	$ 1,178,792	$ 402,883	$ 129,676	68.91%	89.70%	$ 273,207	9.87%	$ 273,207
D0273	Beloit	169	$ 1,813,627	72.83%	20.92%	6.25%	123.1	35.4	10.6	197.2	$ 930,232	$ 424,422	$ 1,354,654	$ 883,395	$ 458,973	51.29%	74.69%	$ 424,422	25.31%	$ 424,422
D0229	Blue Valley	4,320	$ 64,252,831	74.42%	18.60%	4.65%	3214.9	803.5	200.9	4822.0	$ 28,149,347	$ 4,968,286	$ 33,117,633	$ 30,876,781	$ 25,908,495	43.81%	51.54%	$ 4,968,286	40.32%	$ 4,968,286
D0384	Blue Valley - Randolph	31	$ 541,398	83.33%	13.64%	0.00%	25.8	4.2	0.0	32.2	$ 285,342	$ (64,363)	$ 220,979	$ 256,056	$ 320,419	52.70%	40.82%	$ (64,363)	59.18%	$ (64,363)
D0205	Bluestem	103	$ 897,314	78.92%	15.06%	6.02%	81.3	15.5	6.2	117.0	$ 559,437	$ 243,826	$ 803,263	$ 337,877	$ 94,051	62.35%	89.52%	$ 243,826	10.48%	$ 243,826
D0204	Bonner Springs	529	$ 4,271,335	80.95%	15.87%	3.18%	428.2	84.0	16.8	587.8	$ 3,163,684	$ 873,345	$ 4,037,029	$ 908,476	$ 35,131	74.07%	94.51%	$ 873,345	0.82%	$ 873,345
D0314	Brewster	17	$ 244,893	81.82%	18.18%	0.00%	13.9	3.1	0.0	18.5	$ 113,465	$ 13,905	$ 127,370	$ 131,428	$ 117,523	46.33%	52.01%	$ 13,905	47.99%	$ 13,905
D0459	Bucklin	38	$ 309,469	67.26%	31.85%	0.89%	25.6	12.1	0.3	44.4	$ 188,738	$ 116,133	$ 304,871	$ 113,196	$ -	60.99%	98.51%	$ 116,133	0.00%	$ 113,196
D0313	Buhler	448	$ 4,173,188	71.96%	25.24%	2.80%	322.4	113.1	12.5	517.1	$ 2,720,262	$ 831,081	$ 3,551,343	$ 1,335,974	$ 504,893	65.18%	85.10%	$ 831,081	12.10%	$ 831,081
D0454	Burlingame Public School	72	$ 579,464	68.18%	31.82%	0.00%	49.1	22.9	0.0	83.5	$ 323,620	$ 249,555	$ 573,175	$ 255,844	$ 6,289	55.85%	98.91%	$ 249,555	1.09%	$ 249,555
D0244	Burlington	191	$ 2,410,738	78.14%	20.46%	0.93%	149.2	39.1	1.8	211.4	$ 1,160,730	$ 291,299	$ 1,452,029	$ 1,250,008	$ 958,709	48.15%	60.23%	$ 291,299	39.77%	$ 291,299
D0369	Burrton	34	$ 396,435	81.71%	17.07%	0.00%	27.8	5.8	0.0	36.5	$ 229,458	$ 21,137	$ 250,595	$ 137,514	$ 116,377	57.88%	63.21%	$ 21,137	29.36%	$ 21,137
D0360	Caldwell	61	$ 507,596	93.55%	6.45%	0.00%	57.1	3.9	0.0	63.0	$ 395,821	$ 36,641	$ 432,462	$ 111,775	$ 75,134	77.98%	85.20%	$ 36,641	14.80%	$ 36,641
D0436	Caney Valley	117	$ 1,032,833	50.00%	50.00%	0.00%	58.5	58.5	0.0	146.3	$ 606,109	$ 398,343	$ 1,004,452	$ 426,724	$ 28,381	58.68%	97.25%	$ 398,343	2.75%	$ 398,343
D0419	Canton-Galva	75	$ 685,026	87.90%	11.46%	0.64%	65.9	8.6	0.5	79.8	$ 368,389	$ 179,527	$ 547,916	$ 316,637	$ 137,110	53.78%	79.98%	$ 179,527	20.02%	$ 179,527
D0285	Cedar Vale	36	$ 250,643	50.00%	50.00%	0.00%	18.0	18.0	0.0	45.0	$ 167,636	$ 141,426	$ 309,062	$ 83,007	$ -	66.88%	123.31%	$ 141,426	0.00%	$ 83,007
D0462	Central	68	$ 488,558	65.52%	24.13%	0.00%	44.6	16.4	0.0	69.2	$ 324,206	$ 150,831	$ 475,037	$ 164,352	$ 13,521	66.36%	97.23%	$ 150,831	2.77%	$ 150,831
D0288	Central Heights	121	$ 921,782	72.34%	25.53%	2.13%	87.5	30.9	2.6	139.0	$ 518,204	$ 436,613	$ 954,817	$ 403,578	$ -	56.22%	103.58%	$ 436,613	0.00%	$ 403,578
D0112	Central Plains	110	$ 917,576	81.40%	16.27%	2.33%	89.5	17.9	2.6	121.5	$ 542,764	$ 291,783	$ 834,547	$ 374,812	$ 83,029	59.15%	90.95%	$ 291,783	9.05%	$ 291,783
D0397	Centre	58	$ 817,095	66.67%	33.33%	0.00%	38.7	19.3	0.0	67.7	$ 451,452	$ 13,279	$ 464,731	$ 365,643	$ 352,364	55.25%	56.88%	$ 13,279	43.12%	$ 13,279
D0413	Chanute Public Schools	377	$ 3,477,091	83.05%	11.86%	5.09%	313.1	44.7	19.2	418.5	$ 2,010,455	$ 864,136	$ 2,874,591	$ 1,466,636	$ 602,500	57.82%	82.67%	$ 864,136	17.33%	$ 864,136
D0361	Chaparral Schools	187	$ 1,861,278	74.19%	25.81%	0.00%	138.7	48.3	0.0	211.1	$ 1,142,986	$ 307,082	$ 1,450,068	$ 718,292	$ 411,210	61.41%	77.91%	$ 307,082	22.09%	$ 307,082
D0473	Chapman	236	$ 2,070,382	72.04%	19.72%	6.86%	170.0	46.5	16.2	272.2	$ 1,226,979	$ 642,521	$ 1,869,500	$ 843,403	$ 200,882	59.26%	90.30%	$ 642,521	9.70%	$ 642,521
D0284	Chase County	63	$ 758,334	90.03%	7.65%	1.64%	56.7	4.8	1.0	66.0	$ 478,522	$ (25,131)	$ 453,391	$ 279,812	$ 304,943	63.10%	59.79%	$ (25,131)	40.21%	$ (25,131)
D0401	Chase-Raymond	30	$ 324,564	83.76%	12.56%	1.94%	25.1	3.8	0.6	31.9	$ 179,693	$ 39,700	$ 219,393	$ 144,871	$ 105,171	55.36%	67.60%	$ 39,700	32.40%	$ 39,700
D0286	Chautauqua Co Community	117	$ 1,272,190	76.45%	17.30%	3.20%	89.4	20.2	3.7	127.3	$ 692,291	$ 181,984	$ 874,275	$ 535,379	$ 353,395	54.42%	68.72%	$ 181,984	27.78%	$ 181,984
D0268	Cheney	155	$ 1,540,860	80.69%	10.96%	7.07%	125.1	17.0	11.0	172.5	$ 935,085	$ 249,438	$ 1,184,523	$ 540,402	$ 290,964	60.69%	76.87%	$ 249,438	18.88%	$ 249,438
D0247	Cherokee	92	$ 731,152	80.12%	14.98%	4.61%	73.7	13.8	4.2	102.9	$ 467,182	$ 239,301	$ 706,483	$ 263,970	$ 24,669	63.90%	96.63%	$ 239,301	3.37%	$ 239,301
D0447	Cherryvale	129	$ 1,008,355	66.10%	23.72%	8.48%	85.3	30.6	10.9	153.0	$ 585,969	$ 465,156	$ 1,051,125	$ 381,655	$ -	58.11%	104.24%	$ 465,156	0.00%	$ 381,655
D0505	Chetopa-St. Paul	74	$ 659,370	81.08%	18.92%	0.00%	60.0	14.0	0.0	81.0	$ 437,282	$ 119,033	$ 556,315	$ 222,088	$ 103,055	66.32%	84.37%	$ 119,033	15.63%	$ 119,033
D0103	Cheylin	22	$ 234,599	69.91%	23.00%	6.20%	15.4	5.1	1.4	25.7	$ 104,255	$ 72,242	$ 176,497	$ 130,344	$ 58,102	44.44%	75.23%	$ 72,242	24.77%	$ 72,242
D0102	Cimarron-Ensign	86	$ 840,543	72.73%	23.63%	1.82%	62.5	20.3	1.6	96.2	$ 512,639	$ 147,799	$ 660,438	$ 327,904	$ 180,105	60.99%	78.57%	$ 147,799	21.43%	$ 147,799
D0375	Circle	380	$ 2,747,598	82.35%	17.65%	0.00%	312.9	67.1	0.0	413.5	$ 1,739,939	$ 1,100,241	$ 2,840,180	$ 982,648	$ -	63.33%	103.37%	$ 1,100,241	0.00%	$ 982,648
D0379	Clay County	264	$ 1,947,885	100.00%	0.00%	0.00%	264.0	0.0	0.0	264.0	$ 1,095,598	$ 717,568	$ 1,813,166	$ 852,287	$ 134,719	56.25%	93.08%	$ 717,568	6.92%	$ 717,568
D0264	Clearwater	244	$ 2,402,803	72.94%	25.70%	1.18%	178.0	62.7	2.9	277.8	$ 1,461,919	$ 445,984	$ 1,907,903	$ 848,151	$ 402,167	60.84%	79.40%	$ 445,984	16.74%	$ 445,984
D0224	Clifton-Clyde	50	$ 509,331	63.04%	31.16%	4.35%	31.5	15.6	2.2	59.2	$ 306,632	$ 100,231	$ 406,863	$ 202,699	$ 102,468	60.20%	79.88%	$ 100,231	20.12%	$ 100,231
D0445	Coffeyville	265	$ 2,796,804	87.50%	12.50%	0.00%	231.9	33.1	0.0	281.6	$ 1,613,209	$ 320,577	$ 1,933,786	$ 1,071,059	$ 750,482	57.68%	69.14%	$ 320,577	26.83%	$ 320,577
D0315	Colby Public Schools	131	$ 1,109,717	67.57%	19.81%	4.51%	88.5	26.0	5.9	139.3	$ 656,710	$ 299,732	$ 956,442	$ 453,007	$ 153,275	59.18%	86.19%	$ 299,732	13.81%	$ 299,732
D0493	Columbus	217	$ 1,523,301	88.51%	5.74%	3.45%	192.1	12.5	7.5	225.7	$ 944,880	$ 605,400	$ 1,550,280	$ 578,421	$ -	62.03%	101.77%	$ 605,400	0.00%	$ 578,421
D0300	Comanche County	83	$ 696,304	71.77%	20.17%	1.61%	59.6	16.7	1.3	87.4	$ 421,374	$ 178,573	$ 599,947	$ 274,930	$ 96,357	60.52%	86.16%	$ 178,573	13.84%	$ 178,573
D0333	Concordia	132	$ 1,831,839	83.04%	12.49%	2.68%	109.6	16.5	3.5	141.4	$ 1,080,222	$ (108,955)	$ 971,267	$ 751,617	$ 860,572	58.97%	53.02%	$ (108,955)	46.98%	$ (108,955)
D0356	Conway Springs	82	$ 839,036	65.76%	21.63%	8.52%	53.9	17.7	7.0	94.5	$ 472,649	$ 176,388	$ 649,037	$ 340,137	$ 163,749	56.33%	77.36%	$ 176,388	19.52%	$ 176,388
D0476	Copeland	14	$ 123,517	74.58%	22.03%	3.39%	10.4	3.1	0.5	16.0	$ 71,736	$ 38,268	$ 110,004	$ 51,781	$ 13,513	58.08%	89.06%	$ 38,268	10.94%	$ 38,268
D0479	Crest	41	$ 488,541	86.11%	8.33%	5.56%	35.3	3.4	2.3	45.0	$ 284,779	$ 24,196	$ 308,975	$ 203,762	$ 179,566	58.29%	63.24%	$ 24,196	36.76%	$ 24,196
D0332	Cunningham	50	$ 457,073	71.61%	24.78%	2.74%	35.8	12.4	1.4	57.1	$ 272,499	$ 119,873	$ 392,372	$ 184,574	$ 64,701	59.62%	85.84%	$ 119,873	14.16%	$ 119,873
D0232	De Soto	1,093	$ 16,154,397	70.41%	26.53%	2.04%	769.6	290.0	22.3	1249.1	$ 6,810,872	$ 1,768,252	$ 8,579,124	$ 7,624,672	$ 5,856,420	42.16%	53.11%	$ 1,768,252	36.25%	$ 1,768,252
D0216	Deerfield	33	$ 251,670	84.21%	12.28%	3.51%	27.8	4.1	1.2	36.2	$ 148,924	$ 99,593	$ 248,517	$ 102,746	$ 3,153	59.17%	98.75%	$ 99,593	1.25%	$ 99,593
D0260	Derby	1,611	$ 14,214,647	62.50%	32.14%	5.36%	1006.9	517.8	86.3	1956.2	$ 6,780,577	$ 6,654,961	$ 13,435,538	$ 5,169,389	$ -	47.70%	94.52%	$ 6,654,961	0.00%	$ 5,169,389
D0471	Dexter	96	$ 482,465	63.11%	27.56%	6.22%	60.6	26.5	6.0	112.2	$ 312,864	$ 457,830	$ 770,694	$ 169,601	$ -	64.85%	159.74%	$ 457,830	0.00%	$ 169,601
D0482	Dighton	51	$ 293,499	66.39%	25.21%	5.88%	33.9	12.9	3.0	59.1	$ 177,239	$ 228,952	$ 406,191	$ 95,287	$ -	60.39%	138.40%	$ 228,952	0.00%	$ 95,287
D0443	Dodge City	925	$ 8,997,853	58.77%	25.41%	11.61%	543.6	235.0	107.4	1111.0	$ 5,549,961	$ 2,080,247	$ 7,630,208	$ 3,447,892	$ 1,367,645	61.68%	84.80%	$ 2,080,247	15.20%	$ 2,080,247
D0111	Doniphan West Schools	94	$ 676,528	64.24%	24.26%	9.44%	60.4	22.8	8.9	112.3	$ 436,669	$ 334,884	$ 771,553	$ 239,859	$ -	64.55%	114.05%	$ 334,884	0.00%	$ 239,859
D0396	Douglass Public Schools	139	$ 932,351	74.81%	17.64%	6.70%	104.0	24.5	9.3	159.4	$ 619,099	$ 475,609	$ 1,094,708	$ 313,252	$ -	66.40%	117.41%	$ 475,609	0.00%	$ 313,252
D0410	Durham-Hillsboro-Lehigh	138	$ 1,691,837	64.64%	27.19%	5.89%	89.2	37.5	8.1	161.7	$ 907,127	$ 203,732	$ 1,110,859	$ 784,710	$ 580,978	53.62%	65.66%	$ 203,732	34.34%	$ 203,732
D0449	Easton	112	$ 1,146,256	73.77%	17.90%	6.48%	82.6	20.0	7.3	127.2	$ 779,923	$ 93,759	$ 873,682	$ 366,333	$ 272,574	68.04%	76.22%	$ 93,759	23.78%	$ 93,759
D0490	El Dorado	460	$ 2,497,174	71.43%	19.70%	7.39%	328.6	90.6	34.0	532.5	$ 1,647,223	$ 2,009,987	$ 3,657,210	$ 849,951	$ -	65.96%	146.45%	$ 2,009,987	0.00%	$ 849,951

District ID	District Name	SPED Headcount	SPED Expenditures	>80% Gen Ed (Tier 1)	40-79% Gen Ed (Tier 2)	<40% Gen Ed (Tier 3)	Tier 1 Student Count	Tier 2 Student Count	Tier 3 Student Count	Weighted Student Count	Actual 2023-24 State Aid	Additional State Aid	New State Aid Total	Actual 2023-204 Local Effort	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	92364.0	$ 1,043,641,305				72441.6	16336.2	2711.3	102368.5	$ 815,471,953	$ 187,600,000	$ 703,071,953	$ 439,001,472	$ 264,246,893			$ 187,600,000		$ 174,754,679
D0283	Elk Valley	36	$ 571,348	64.29%	27.99%	6.52%	23.1	10.1	2.3	43.0	$ 367,957	$ (72,951)	$ 295,006	$ 203,391	$ 276,342	64.40%	51.63%	$ (72,951)	48.37%	$ (72,951)
D0218	Elkhart	190	$ 442,956	56.55%	32.93%	8.03%	107.4	62.6	15.3	231.8	$ 258,059	$ 1,334,021	$ 1,592,080	$ 184,897	$ -	58.26%	359.42%	$ 1,334,021	0.00%	$ 184,897
D0355	Ellinwood Public Schools	96	$ 804,174	74.03%	21.10%	3.25%	71.1	20.3	3.1	107.7	$ 554,692	$ 184,948	$ 739,640	$ 249,482	$ 64,534	68.98%	91.98%	$ 184,948	8.02%	$ 184,948
D0388	Ellis	81	$ 626,614	70.00%	26.43%	2.14%	56.7	21.4	1.7	92.3	$ 388,249	$ 245,530	$ 633,779	$ 238,365	$ -	61.96%	101.14%	$ 245,530	0.00%	$ 238,365
D0307	Ell-Saline	76	$ 722,998	89.47%	10.53%	0.00%	68.0	8.0	0.0	80.0	$ 414,800	$ 134,654	$ 549,454	$ 308,198	$ 173,544	57.37%	76.00%	$ 134,654	24.00%	$ 134,654
D0327	Ellsworth	110	$ 1,119,504	68.97%	27.58%	3.45%	75.9	30.3	3.8	129.0	$ 653,300	$ 232,431	$ 885,731	$ 466,204	$ 233,773	58.36%	79.12%	$ 232,431	20.88%	$ 232,431
D0253	Emporia	837	$ 6,987,305	87.10%	12.90%	0.00%	729.0	108.0	0.0	891.0	$ 4,301,221	$ 1,818,120	$ 6,119,341	$ 2,686,084	$ 867,964	61.56%	87.58%	$ 1,818,120	12.42%	$ 1,818,120
D0101	Erie-Galesburg	103	$ 809,177	73.47%	20.41%	6.12%	75.7	21.0	6.3	119.8	$ 484,836	$ 338,058	$ 822,894	$ 324,341	$ -	59.92%	101.70%	$ 338,058	0.00%	$ 324,341
D0491	Eudora	336	$ 3,673,468	58.27%	35.97%	5.76%	195.8	120.9	19.4	415.8	$ 2,025,231	$ 830,389	$ 2,855,620	$ 1,648,237	$ 817,848	55.13%	77.74%	$ 830,389	22.26%	$ 830,389
D0389	Eureka	104	$ 1,207,445	79.41%	17.65%	2.94%	82.6	18.4	3.1	116.2	$ 589,855	$ 208,457	$ 798,312	$ 366,929	$ 158,472	48.85%	66.12%	$ 208,457	13.12%	$ 208,457
D0310	Fairfield	51	$ 497,155	71.43%	14.28%	0.00%	36.4	7.3	0.0	47.4	$ 347,261	$ (22,035)	$ 325,226	$ 149,894	$ 171,929	69.85%	65.42%	$ (22,035)	34.58%	$ (22,035)
D0492	Flinthills	64	$ 474,982	88.89%	4.76%	4.76%	56.9	3.0	3.0	67.6	$ 313,725	$ 150,226	$ 463,951	$ 161,257	$ 11,031	66.05%	97.68%	$ 150,226	2.32%	$ 150,226
D0207	Fort Leavenworth	225	$ 3,250,000	78.30%	19.37%	1.55%	176.2	43.6	3.5	248.5	$ 1,247,083	$ 459,791	$ 1,706,874	$ 1,631,647	$ 1,171,856	38.37%	52.52%	$ 459,791	36.06%	$ 459,791
D0234	Fort Scott	432	$ 4,423,365	96.67%	3.33%	0.00%	417.6	14.4	0.0	439.2	$ 2,272,832	$ 743,567	$ 3,016,399	$ 1,416,772	$ 673,205	51.38%	68.19%	$ 743,567	15.22%	$ 743,567
D0225	Fowler	12	$ 157,021	69.81%	28.30%	1.89%	8.4	3.4	0.2	13.9	$ 94,889	$ 747	$ 95,636	$ 62,132	$ 61,385	60.43%	60.91%	$ 747	39.09%	$ 747
D0484	Fredonia	131	$ 1,086,991	95.12%	0.00%	4.88%	124.6	0.0	6.4	137.4	$ 553,629	$ 389,992	$ 943,621	$ 533,362	$ 143,370	50.93%	86.81%	$ 389,992	13.19%	$ 389,992
D0249	Frontenac Public Schools	147	$ 1,481,605	90.53%	9.47%	0.00%	133.1	13.9	0.0	154.0	$ 928,806	$ 128,602	$ 1,057,408	$ 552,799	$ 424,197	62.69%	71.37%	$ 128,602	28.63%	$ 128,602
D0495	Ft Larned	219	$ 1,783,422	79.09%	18.18%	0.91%	173.2	39.8	2.0	236.9	$ 1,012,566	$ 614,573	$ 1,627,139	$ 770,856	$ 156,283	56.78%	91.24%	$ 614,573	8.76%	$ 614,573
D0499	Galena	157	$ 1,218,455	67.86%	31.25%	0.89%	106.5	49.1	1.4	182.9	$ 762,372	$ 493,991	$ 1,256,363	$ 456,083	$ -	62.57%	103.11%	$ 493,991	0.00%	$ 456,083
D0457	Garden City	1,230	$ 13,337,918	84.91%	13.20%	0.63%	1044.4	162.4	7.7	1303.4	$ 5,030,377	$ 3,921,654	$ 8,952,031	$ 5,942,247	$ 2,020,593	37.71%	67.12%	$ 3,921,654	15.15%	$ 3,921,654
D0231	Gardner Edgerton	1,285	$ 18,691,329	77.56%	16.62%	0.83%	996.6	213.6	10.7	1338.3	$ 8,972,779	$ 218,923	$ 9,191,702	$ 8,198,332	$ 7,979,409	48.01%	49.18%	$ 218,923	42.69%	$ 218,923
D0365	Garnett	233	$ 1,547,234	100.00%	0.00%	0.00%	233.0	0.0	0.0	233.0	$ 1,085,205	$ 515,051	$ 1,600,256	$ 462,029	$ -	70.14%	103.43%	$ 515,051	0.00%	$ 462,029
D0475	Geary County Schools	1,507	$ 19,635,838	100.00%	0.00%	0.00%	1507.0	0.0	0.0	1507.0	$ 9,736,594	$ 613,559	$ 10,350,153	$ 7,270,149	$ 6,656,590	49.59%	52.71%	$ 613,559	33.90%	$ 613,559
D0248	Girard	149	$ 1,637,078	86.79%	13.21%	0.00%	129.3	19.7	0.0	158.8	$ 1,045,744	$ 45,187	$ 1,090,931	$ 591,334	$ 546,147	63.88%	66.64%	$ 45,187	33.36%	$ 45,187
D0265	Goddard	1,255	$ 14,422,625	88.00%	8.00%	4.00%	1104.4	100.4	50.2	1355.4	$ 7,386,238	$ 1,922,719	$ 9,308,957	$ 6,606,248	$ 4,683,529	51.21%	64.54%	$ 1,922,719	32.47%	$ 1,922,719
D0411	Goessel	69	$ 667,883	92.31%	2.56%	5.13%	63.7	1.8	3.5	73.4	$ 397,031	$ 107,241	$ 504,272	$ 270,852	$ 163,611	59.45%	75.50%	$ 107,241	24.50%	$ 107,241
D0316	Golden Plains	35	$ 345,614	93.48%	2.18%	2.17%	32.7	0.8	0.8	35.4	$ 166,968	$ 76,034	$ 243,002	$ 170,630	$ 94,596	48.31%	70.31%	$ 76,034	27.37%	$ 76,034
D0352	Goodland	150	$ 1,542,390	83.33%	16.67%	0.00%	125.0	25.0	0.0	162.5	$ 853,748	$ 262,328	$ 1,116,076	$ 688,642	$ 426,314	55.35%	72.36%	$ 262,328	27.64%	$ 262,328
D0281	Graham County	72	$ 945,110	90.77%	6.15%	3.08%	65.4	4.4	2.2	76.4	$ 451,114	$ 73,822	$ 524,936	$ 493,996	$ 420,174	47.73%	55.54%	$ 73,822	44.46%	$ 73,822
D0428	Great Bend	622	$ 3,979,669	81.48%	16.67%	1.85%	506.8	103.7	11.5	685.4	$ 2,419,850	$ 2,287,174	$ 4,707,024	$ 1,559,819	$ -	60.81%	118.28%	$ 2,287,174	0.00%	$ 1,559,819
D0200	Greeley County Schools	27	$ 270,541	57.53%	29.27%	9.37%	15.5	7.9	2.5	32.4	$ 159,676	$ 63,173	$ 222,849	$ 110,865	$ 47,692	59.02%	82.37%	$ 63,173	17.63%	$ 63,173
D0291	Grinnell Public Schools	14	$ 159,431	84.21%	9.21%	3.95%	11.8	1.3	0.6	14.8	$ 74,527	$ 27,323	$ 101,850	$ 84,904	$ 57,581	46.75%	63.88%	$ 27,323	36.12%	$ 27,323
D0440	Halstead	160	$ 1,189,783	95.00%	0.00%	3.33%	152.0	0.0	5.3	162.7	$ 656,168	$ 460,962	$ 1,117,130	$ 533,615	$ 72,653	55.15%	93.89%	$ 460,962	6.11%	$ 460,962
D0390	Hamilton	19	$ 153,784	70.38%	14.05%	14.05%	13.4	2.7	2.7	22.7	$ 146,616	$ 9,395	$ 156,011	$ 7,168	$ -	95.34%	101.45%	$ 9,395	0.00%	$ 7,168
D0312	Haven Public Schools	145	$ 1,422,783	68.62%	25.00%	5.32%	99.5	36.3	7.7	169.3	$ 941,876	$ 220,899	$ 1,162,775	$ 480,907	$ 260,008	66.20%	81.73%	$ 220,899	18.27%	$ 220,899
D0474	Haviland	22	$ 191,468	91.49%	8.51%	0.00%	20.1	1.9	0.0	22.9	$ 124,041	$ 33,485	$ 157,526	$ 67,427	$ 33,942	64.78%	82.27%	$ 33,485	17.73%	$ 33,485
D0489	Hays	716	$ 5,769,976	71.43%	24.49%	2.04%	511.4	175.3	14.6	803.7	$ 3,691,788	$ 1,827,888	$ 5,519,676	$ 2,078,188	$ 250,300	63.98%	95.66%	$ 1,827,888	4.34%	$ 1,827,888
D0261	Haysville	1,096	$ 13,977,095	72.95%	16.39%	9.02%	799.5	179.6	98.9	1266.7	$ 6,224,015	$ 2,475,759	$ 8,699,774	$ 5,931,399	$ 3,455,640	44.53%	62.24%	$ 2,475,759	24.72%	$ 2,475,759
D0468	Healy Public Schools	6	$ 143,920	67.02%	26.96%	6.02%	4.0	1.6	0.4	7.2	$ 60,718	$ (11,474)	$ 49,244	$ 83,202	$ 94,676	42.19%	34.22%	$ (11,474)	65.78%	$ (11,474)
D0487	Herington	95	$ 896,802	87.50%	12.50%	0.00%	83.1	11.9	0.0	100.9	$ 474,126	$ 219,118	$ 693,244	$ 422,676	$ 203,558	52.87%	77.30%	$ 219,118	22.70%	$ 219,118
D0460	Hesston	138	$ 1,115,076	79.20%	19.20%	1.60%	109.3	26.5	2.2	153.5	$ 606,778	$ 447,166	$ 1,053,944	$ 508,298	$ 61,132	54.42%	94.52%	$ 447,166	5.48%	$ 447,166
D0415	Hiawatha	227	$ 1,717,015	91.43%	5.71%	2.86%	207.5	13.0	6.5	240.0	$ 951,088	$ 697,059	$ 1,648,147	$ 765,927	$ 68,868	55.39%	95.99%	$ 697,059	4.01%	$ 697,059
D0227	Hodgeman County Schools	43	$ 391,100	79.64%	16.36%	4.00%	34.2	7.0	1.7	48.2	$ 232,228	$ 99,069	$ 331,297	$ 151,099	$ 52,030	59.38%	84.71%	$ 99,069	13.30%	$ 99,069
D0431	Hoisington	149	$ 1,352,365	73.63%	22.88%	2.99%	109.7	34.1	4.5	169.8	$ 861,350	$ 304,541	$ 1,165,891	$ 491,015	$ 186,474	63.69%	86.21%	$ 304,541	13.79%	$ 304,541
D0363	Holcomb	127	$ 995,402	84.09%	11.36%	4.55%	106.8	14.4	5.8	140.0	$ 586,327	$ 375,146	$ 961,473	$ 409,075	$ 33,929	58.90%	96.59%	$ 375,146	3.41%	$ 375,146
D0336	Holton	149	$ 1,172,752	89.01%	7.14%	3.85%	132.6	10.6	5.7	160.1	$ 654,945	$ 444,326	$ 1,099,271	$ 517,807	$ 73,481	55.85%	93.73%	$ 444,326	6.27%	$ 444,326
D0412	Hoxie Community Schools	69	$ 756,662	50.60%	44.58%	4.82%	34.9	30.8	3.3	87.7	$ 361,550	$ 240,819	$ 602,369	$ 395,112	$ 154,293	47.78%	79.61%	$ 240,819	20.39%	$ 240,819
D0210	Hugoton Public Schools	139	$ 1,057,062	70.00%	30.00%	0.00%	97.3	41.7	0.0	159.9	$ 622,684	$ 475,174	$ 1,097,858	$ 434,378	$ -	58.91%	103.86%	$ 475,174	0.00%	$ 434,378
D0258	Humboldt	143	$ 1,612,554	76.29%	19.59%	3.09%	109.1	28.0	4.4	160.0	$ 912,590	$ 185,973	$ 1,098,563	$ 699,964	$ 513,991	56.59%	68.13%	$ 185,973	31.87%	$ 185,973
D0308	Hutchinson Public Schools	997	$ 11,155,026	71.70%	28.30%	0.00%	714.8	282.2	0.0	1138.1	$ 5,470,473	$ 2,345,888	$ 7,816,361	$ 3,819,795	$ 1,473,907	49.04%	70.07%	$ 2,345,888	13.21%	$ 2,345,888
D0446	Independence	387	$ 2,919,032	89.33%	8.00%	2.67%	345.7	31.0	10.3	412.8	$ 1,718,698	$ 1,116,522	$ 2,835,220	$ 1,200,334	$ 83,812	58.88%	97.13%	$ 1,116,522	2.87%	$ 1,116,522
D0477	Ingalls	28	$ 307,208	75.46%	22.22%	2.32%	21.1	6.2	0.6	31.8	$ 180,623	$ 37,509	$ 218,132	$ 126,585	$ 89,076	58.80%	71.00%	$ 37,509	29.00%	$ 37,509
D0448	Inman	113	$ 940,516	76.92%	17.95%	5.13%	86.9	20.3	5.8	128.9	$ 522,192	$ 363,365	$ 885,557	$ 418,324	$ 54,959	55.52%	94.16%	$ 363,365	5.84%	$ 363,365
D0257	Iola	262	$ 2,097,174	78.33%	15.00%	6.67%	205.2	39.3	17.5	299.1	$ 1,199,478	$ 854,931	$ 2,054,409	$ 897,696	$ 42,765	57.19%	97.96%	$ 854,931	2.04%	$ 854,931
D0346	Jayhawk	98	$ 1,434,650	100.00%	0.00%	0.00%	98.0	0.0	0.0	98.0	$ 838,776	$ (165,707)	$ 673,069	$ 595,874	$ 761,581	58.47%	46.92%	$ (165,707)	53.08%	$ (165,707)
D0339	Jefferson County North	101	$ 994,316	89.09%	9.09%	1.82%	90.0	9.2	1.8	107.4	$ 674,693	$ 63,132	$ 737,825	$ 319,623	$ 256,491	67.85%	74.20%	$ 63,132	25.80%	$ 63,132
D0340	Jefferson West	289	$ 1,624,405	86.21%	13.79%	0.00%	249.1	39.9	0.0	308.9	$ 1,079,448	$ 1,042,275	$ 2,121,723	$ 544,957	$ -	66.45%	130.62%	$ 1,042,275	0.00%	$ 544,957
D0500	Kansas City	3,084	$ 29,078,899	76.70%	20.39%	0.97%	2365.4	628.8	29.9	3368.5	$ 11,180,153	$ 11,954,871	$ 23,135,024	$ 17,898,746	$ 5,943,875	38.45%	79.56%	$ 11,954,871	20.44%	$ 11,954,871
D0321	Kaw Valley	275	$ 3,624,653	78.26%	17.39%	4.35%	215.2	47.8	12.0	310.9	$ 1,697,225	$ 437,872	$ 2,135,097	$ 1,569,245	$ 1,131,373	46.82%	58.90%	$ 437,872	31.21%	$ 437,872
D0331	Kingman - Norwich	256	$ 1,861,683	69.51%	25.61%	4.88%	177.9	65.6	12.5	301.3	$ 1,134,066	$ 935,097	$ 2,069,163	$ 727,617	$ -	60.92%	111.14%	$ 935,097	0.00%	$ 727,617
D0347	Kinsley-Offerle	58	$ 592,345	75.82%	21.57%	2.61%	44.0	12.5	1.5	65.8	$ 321,939	$ 129,767	$ 451,706	$ 270,406	$ 140,639	54.35%	76.26%	$ 129,767	23.74%	$ 129,767
D0422	Kiowa County	75	$ 598,952	73.39%	21.77%	3.23%	55.0	16.3	2.4	84.4	$ 369,018	$ 210,500	$ 579,518	$ 229,934	$ 19,434	61.61%	96.76%	$ 210,500	3.24%	$ 210,500
D0483	Kismet-Plains	80	$ 851,461	78.72%	18.09%	3.19%	63.0	14.5	2.6	89.8	$ 480,662	$ 136,007	$ 616,669	$ 370,799	$ 234,792	56.45%	72.42%	$ 136,007	27.58%	$ 136,007
D0506	Labette County	281	$ 2,524,890	78.68%	16.90%	3.68%	221.1	47.5	10.3	313.0	$ 1,636,516	$ 513,225	$ 2,149,741	$ 888,374	$ 375,149	64.82%	85.14%	$ 513,225	14.86%	$ 513,225
D0395	LaCrosse	53	$ 595,728	82.72%	2.46%	9.88%	43.8	1.3	5.2	56.3	$ 388,058	$ (1,592)	$ 386,466	$ 207,670	$ 209,262	65.14%	64.87%	$ (1,592)	35.13%	$ (1,592)
D0215	Lakin	95	$ 649,768	74.91%	18.64%	6.27%	71.2	17.7	6.0	109.6	$ 381,510	$ 371,500	$ 753,010	$ 242,161	$ -	58.71%	115.89%	$ 371,500	0.00%	$ 242,161
D0469	Lansing	597	$ 7,300,000	82.22%	10.01%	3.33%	490.9	59.8	19.9	620.3	$ 2,889,650	$ 1,370,280	$ 4,259,930	$ 3,465,065	$ 2,094,785	39.58%	58.36%	$ 1,370,280	28.70%	$ 1,370,280
D0497	Lawrence	2,157	$ 29,557,917	66.67%	33.33%	0.00%	1438.1	718.9	0.0	2516.5	$ 12,739,363	$ 4,543,841	$ 17,283,204	$ 14,125,201	$ 9,581,360	43.10%	58.47%	$ 4,543,841	32.42%	$ 4,543,841
D0453	Leavenworth	704	$ 8,535,706	77.30%	20.28%	2.42%	544.2	142.8	17.0	792.4	$ 3,925,771	$ 1,516,627	$ 5,442,398	$ 3,416,808	$ 1,900,181	45.99%	63.76%	$ 1,516,627	22.26%	$ 1,516,627
D0243	Lebo-Waverly	103	$ 1,408,096	57.90%	35.09%	5.26%	59.6	36.1	5.4	124.7	$ 698,205	$ 158,149	$ 856,354	$ 709,891	$ 551,742	49.59%	60.82%	$ 158,149	39.18%	$ 158,149
D0467	Leoti	64	$ 423,020	62.32%	36.23%	0.00%	39.9	23.2	0.0	74.7	$ 242,462	$ 270,345	$ 512,807	$ 169,547	$ -	57.32%	121.23%	$ 270,345	0.00%	$ 169,547
D0245	LeRoy-Gridley	24	$ 401,976	72.34%	25.53%	0.00%	17.4	6.1	0.0	26.6	$ 194,358	$ (11,995)	$ 182,363	$ 207,618	$ 219,613	48.35%	45.37%	$ (11,995)	54.63%	$ (11,995)
D0502	Lewis	21	$ 237,561	75.00%	20.83%	4.17%	15.8	4.4	0.9	24.1	$ 143,230	$ 22,035	$ 165,265	$ 94,331	$ 72,296	60.29%	69.57%	$ 22,035	30.43%	$ 22,035
D0480	Liberal	641	$ 5,195,752	76.52%	14.33%	2.44%	490.5	91.9	15.6	659.6	$ 2,701,796	$ 1,828,075	$ 4,529,871	$ 1,309,941	$ -	52.00%	87.18%	$ 1,828,075	0.00%	$ 1,309,941
D0298	Lincoln	54	$ 668,652	75.31%	16.05%	8.64%	40.7	8.7	4.7	63.0	$ 334,181	$ 98,500	$ 432,681	$ 334,471	$ 235,971	49.98%	64.71%	$ 98,500	35.29%	$ 98,500
D0444	Little River	47	$ 560,511	59.77%	36.78%	3.45%	28.1	17.3	1.6	57.3	$ 314,994	$ 78,304	$ 393,298	$ 245,517	$ 167,213	56.20%	70.17%	$ 78,304	29.83%	$ 78,304

District ID	District Name	SPED Headcount	SPED Expenditures	>80% Gen Ed (Tier 1)	40-79% Gen Ed (Tier 2)	<40% Gen Ed (Tier 3)	Tier 1 Student Count	Tier 2 Student Count	Tier 3 Student Count	Weighted Student Count	Actual 2023-24 State Aid	Additional State Aid	New State Aid Total	Actual 2023-204 Local Effort	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	92364.0	$ 1,043,641,305				72441.6	16336.2	2711.3	102368.5	$ 515,471,953	$ 187,600,000	$ 703,071,953	$ 439,001,472	$ 264,246,893			$ 187,600,000		$ 174,754,579
D0326	Logan	18	$ 242,090	59.54%	32.06%	3.82%	10.7	5.8	0.7	20.7	$ 143,948	$ (1,446)	$ 142,502	$ 98,142	$ 99,588	59.46%	58.86%	$ (1,446)	41.14%	$ (1,446)
D0416	Louisburg	253	$ 2,523,493	75.00%	21.25%	0.00%	189.8	53.8	0.0	270.4	$ 1,557,094	$ 299,984	$ 1,857,078	$ 966,399	$ 666,415	61.70%	73.59%	$ 299,984	26.41%	$ 299,984
D0421	Lyndon	68	$ 858,739	64.00%	36.00%	0.00%	43.5	24.5	0.0	80.2	$ 525,835	$ 25,257	$ 551,092	$ 332,904	$ 307,647	61.23%	64.17%	$ 25,257	35.83%	$ 25,257
D0405	Lyons	160	$ 1,483,278	62.50%	27.50%	0.00%	100.0	44.0	0.0	166.0	$ 833,121	$ 306,976	$ 1,140,097	$ 650,157	$ 343,181	56.17%	76.86%	$ 306,976	23.14%	$ 306,976
D0351	Macksville	56	$ 430,357	85.91%	11.41%	2.01%	48.1	6.4	1.1	59.9	$ 262,159	$ 149,548	$ 411,707	$ 168,198	$ 18,650	60.92%	95.67%	$ 149,548	4.33%	$ 149,548
D0386	Madison-Virgil	53	$ 699,071	80.32%	11.17%	4.79%	42.6	5.9	2.5	56.5	$ 436,199	$ (47,968)	$ 388,231	$ 262,872	$ 310,840	62.40%	55.54%	$ (47,968)	44.46%	$ (47,968)
D0266	Maize	1,596	$ 15,822,082	75.56%	21.11%	3.33%	1205.9	336.9	53.1	1817.6	$ 9,830,382	$ 2,653,020	$ 12,483,402	$ 5,802,151	$ 3,149,131	62.13%	78.90%	$ 2,653,020	19.90%	$ 2,653,020
D0383	Manhattan-Ogden	1,766	$ 17,804,070	66.23%	29.13%	3.31%	1169.6	514.4	58.5	2058.2	$ 9,029,854	$ 5,105,864	$ 14,135,718	$ 6,373,461	$ 1,267,597	50.72%	79.40%	$ 5,105,864	7.12%	$ 5,105,864
D0456	Marais Des Cygnes Valley	53	$ 475,638	66.67%	18.97%	7.69%	35.3	10.1	4.1	58.6	$ 272,282	$ 129,964	$ 402,246	$ 203,356	$ 73,392	57.25%	84.57%	$ 129,964	15.43%	$ 129,964
D0408	Marion-Florence	122	$ 1,359,091	66.23%	31.17%	0.00%	80.8	38.0	0.0	137.8	$ 747,918	$ 198,786	$ 946,704	$ 611,173	$ 412,387	55.03%	69.66%	$ 198,786	30.34%	$ 198,786
D0256	Marmaton Valley	59	$ 490,526	75.49%	12.45%	7.39%	44.5	7.3	4.4	64.3	$ 274,616	$ 166,846	$ 441,462	$ 215,910	$ 49,064	55.98%	90.00%	$ 166,846	10.00%	$ 166,846
D0364	Marysville	167	$ 1,516,751	67.05%	19.37%	5.78%	112.0	32.3	9.7	179.8	$ 722,820	$ 512,059	$ 1,234,879	$ 793,931	$ 281,872	47.66%	81.42%	$ 512,059	18.58%	$ 512,059
D0342	McLouth	110	$ 1,009,594	75.61%	19.51%	2.44%	83.2	21.5	2.7	120.7	$ 679,323	$ 149,860	$ 829,183	$ 330,271	$ 180,411	67.29%	82.13%	$ 149,860	17.87%	$ 149,860
D0418	McPherson	546	$ 5,227,287	92.00%	8.00%	0.00%	502.3	43.7	0.0	567.8	$ 2,792,118	$ 1,107,836	$ 3,899,954	$ 2,435,169	$ 1,327,333	53.41%	74.61%	$ 1,107,836	25.39%	$ 1,107,836
D0226	Meade	63	$ 484,552	65.71%	30.00%	4.29%	41.4	18.9	2.7	75.2	$ 295,683	$ 220,470	$ 516,153	$ 188,869	$ -	61.02%	106.52%	$ 220,470	0.00%	$ 188,869
D0219	Minneola	28	$ 321,783	67.86%	14.71%	9.83%	19.0	4.1	2.8	30.7	$ 196,872	$ 13,866	$ 210,738	$ 124,911	$ 111,045	61.18%	65.49%	$ 13,866	34.51%	$ 13,866
D0330	Mission Valley	90	$ 1,138,961	90.48%	7.14%	2.38%	81.4	6.4	2.1	95.4	$ 691,338	$ (36,435)	$ 654,903	$ 251,367	$ 287,802	60.70%	57.50%	$ (36,435)	25.27%	$ (36,435)
D0371	Montezuma	29	$ 215,195	71.04%	23.24%	4.04%	20.6	6.7	1.2	33.1	$ 126,458	$ 100,560	$ 227,018	$ 88,737	$ -	58.76%	105.49%	$ 100,560	0.00%	$ 88,737
D0417	Morris County	164	$ 1,518,936	65.15%	31.81%	1.52%	106.8	52.2	2.5	190.1	$ 901,019	$ 404,489	$ 1,305,508	$ 617,917	$ 213,428	59.32%	85.95%	$ 404,489	14.05%	$ 404,489
D0209	Moscow Public Schools	23	$ 154,831	81.72%	10.75%	7.53%	18.8	2.5	1.7	26.0	$ 90,811	$ 87,540	$ 178,351	$ 64,020	$ -	58.65%	115.19%	$ 87,540	0.00%	$ 64,020
D0423	Moundridge	108	$ 1,025,425	81.40%	15.11%	1.16%	87.9	16.3	1.3	114.9	$ 553,299	$ 235,811	$ 789,110	$ 472,126	$ 236,315	53.96%	76.95%	$ 235,811	23.05%	$ 235,811
D0263	Mulvane	377	$ 3,723,417	85.84%	10.73%	3.00%	323.6	40.5	11.3	406.9	$ 1,897,303	$ 897,410	$ 2,794,713	$ 1,314,520	$ 417,110	50.96%	75.06%	$ 897,410	11.20%	$ 897,410
D0115	Nemaha Central	129	$ 1,067,781	87.10%	12.90%	0.00%	112.4	16.6	0.0	137.3	$ 598,593	$ 344,531	$ 943,124	$ 469,188	$ 124,657	56.06%	88.33%	$ 344,531	11.67%	$ 344,531
D0461	Neodesha	156	$ 1,156,392	94.74%	5.26%	0.00%	147.8	8.2	0.0	160.1	$ 658,044	$ 441,550	$ 1,099,594	$ 498,348	$ 56,798	56.90%	95.09%	$ 441,550	4.91%	$ 441,550
D0303	Ness City	58	$ 394,571	81.69%	13.61%	0.94%	47.4	7.9	0.5	60.3	$ 221,166	$ 193,055	$ 414,221	$ 173,405	$ -	56.05%	104.98%	$ 193,055	0.00%	$ 173,405
D0373	Newton	660	$ 5,806,372	73.94%	19.92%	6.14%	488.0	131.5	40.5	766.3	$ 3,346,842	$ 1,915,871	$ 5,262,713	$ 2,300,774	$ 384,903	57.64%	90.64%	$ 1,915,871	6.63%	$ 1,915,871
D0309	Nickerson	219	$ 1,954,423	84.38%	9.37%	6.25%	184.8	20.5	13.7	242.9	$ 1,258,979	$ 409,598	$ 1,668,577	$ 695,444	$ 285,846	64.42%	85.37%	$ 409,598	14.63%	$ 409,598
D0335	North Jackson	87	$ 725,843	75.55%	16.66%	6.83%	65.7	14.5	5.9	99.4	$ 263,642	$ 418,726	$ 682,368	$ 451,519	$ 32,793	36.32%	94.01%	$ 418,726	4.52%	$ 418,726
D0251	North Lyon County	58	$ 805,095	71.43%	23.81%	0.00%	41.4	13.8	0.0	62.1	$ 509,068	$ (82,259)	$ 426,809	$ 296,027	$ 378,286	63.23%	53.01%	$ (82,259)	46.99%	$ (82,259)
D0239	North Ottawa County	154	$ 1,238,124	69.70%	30.30%	0.00%	107.3	46.7	0.0	177.3	$ 733,173	$ 484,745	$ 1,217,918	$ 504,951	$ 20,206	59.22%	98.37%	$ 484,745	1.63%	$ 484,745
D0246	Northeast	113	$ 823,928	67.69%	27.69%	3.08%	76.5	31.3	3.5	130.4	$ 556,437	$ 339,054	$ 895,491	$ 267,491	$ -	67.53%	108.69%	$ 339,054	0.00%	$ 267,491
D0212	Northern Valley	34	$ 320,216	51.14%	46.58%	1.14%	17.4	15.8	0.4	41.9	$ 168,992	$ 118,907	$ 287,899	$ 151,224	$ 32,317	52.77%	89.91%	$ 118,907	10.09%	$ 118,907
D0211	Norton Community Schools	114	$ 1,358,716	74.07%	22.23%	3.70%	84.4	25.3	4.2	130.9	$ 800,928	$ 98,025	$ 898,953	$ 557,788	$ 459,763	58.95%	66.16%	$ 98,025	33.84%	$ 98,025
D0274	Oakley	72	$ 832,140	69.09%	27.27%	3.64%	49.7	19.6	2.6	84.4	$ 398,364	$ 181,561	$ 579,925	$ 433,776	$ 252,215	47.87%	69.69%	$ 181,561	30.31%	$ 181,561
D0294	Oberlin	59	$ 711,760	91.23%	8.77%	0.00%	53.8	5.2	0.0	61.6	$ 384,404	$ 38,580	$ 422,984	$ 310,586	$ 272,006	54.01%	59.43%	$ 38,580	38.22%	$ 38,580
D0233	Olathe	5,289	$ 79,759,222	65.52%	31.46%	2.59%	3465.4	1663.9	137.0	6235.2	$ 35,574,214	$ 7,249,474	$ 42,823,688	$ 35,997,410	$ 28,747,936	44.60%	53.69%	$ 7,249,474	36.04%	$ 7,249,474
D0322	Onaga-Havensville-Wheaton	57	$ 341,747	74.07%	20.38%	3.70%	42.2	11.6	2.1	63.9	$ 191,629	$ 246,984	$ 438,613	$ 150,118	$ -	56.07%	128.34%	$ 246,984	0.00%	$ 150,118
D0420	Osage City	161	$ 1,504,507	80.58%	10.07%	7.91%	129.7	16.2	12.7	179.5	$ 843,531	$ 389,443	$ 1,232,974	$ 660,976	$ 271,533	56.07%	81.95%	$ 389,443	18.05%	$ 389,443
D0367	Osawatomie	337	$ 2,883,058	85.42%	8.33%	2.08%	287.9	28.1	7.0	344.0	$ 1,785,873	$ 576,687	$ 2,362,560	$ 1,097,185	$ 520,498	61.94%	81.95%	$ 576,687	18.05%	$ 576,687
D0392	Osborne County	56	$ 743,658	84.62%	9.61%	1.92%	47.4	5.4	1.1	57.6	$ 440,564	$ (44,896)	$ 395,668	$ 303,094	$ 347,990	59.24%	53.21%	$ (44,896)	46.79%	$ (44,896)
D0341	Oskaloosa Public Schools	136	$ 1,290,741	90.91%	9.09%	0.00%	123.6	12.4	0.0	142.2	$ 903,268	$ 73,240	$ 976,508	$ 387,473	$ 314,233	69.98%	75.65%	$ 73,240	24.35%	$ 73,240
D0504	Oswego	108	$ 853,858	81.82%	12.72%	3.64%	88.4	13.7	3.9	116.8	$ 562,226	$ 240,199	$ 802,425	$ 291,632	$ 51,433	65.85%	93.98%	$ 240,199	6.02%	$ 240,199
D0403	Otis-Bison	30	$ 488,545	77.78%	16.66%	5.56%	23.3	5.0	1.7	34.2	$ 302,819	$ (68,158)	$ 234,661	$ 182,077	$ 250,235	61.98%	48.03%	$ (68,158)	51.22%	$ (68,158)
D0290	Ottawa	423	$ 5,734,950	75.88%	18.01%	4.82%	321.0	76.2	20.4	476.0	$ 2,851,003	$ 418,348	$ 3,269,351	$ 2,037,395	$ 1,619,047	49.71%	57.01%	$ 418,348	28.23%	$ 418,348
D0358	Oxford	103	$ 940,803	86.21%	6.89%	6.90%	88.8	7.1	7.1	113.7	$ 597,116	$ 183,475	$ 780,591	$ 343,687	$ 160,212	63.47%	82.97%	$ 183,475	17.03%	$ 183,475
D0269	Palco	21	$ 177,839	82.65%	11.57%	4.13%	17.4	2.4	0.9	22.7	$ 105,849	$ 50,301	$ 156,150	$ 71,990	$ 21,689	59.52%	87.80%	$ 50,301	12.20%	$ 50,301
D0368	Paola	406	$ 3,057,080	54.20%	31.30%	14.50%	220.1	127.1	58.9	528.4	$ 1,880,664	$ 1,748,476	$ 3,629,140	$ 1,176,416	$ -	61.52%	118.71%	$ 1,748,476	0.00%	$ 1,176,416
D0399	Paradise	24	$ 234,258	66.05%	27.78%	4.32%	15.9	6.7	1.0	27.9	$ 138,278	$ 53,522	$ 191,800	$ 95,980	$ 42,458	59.03%	81.88%	$ 53,522	18.12%	$ 53,522
D0503	Parsons	308	$ 2,336,906	56.32%	41.38%	1.15%	173.5	127.5	3.5	371.7	$ 1,342,285	$ 1,210,743	$ 2,553,028	$ 994,621	$ -	57.44%	109.25%	$ 1,210,743	0.00%	$ 994,621
D0496	Pawnee Heights	22	$ 273,381	80.79%	13.84%	0.85%	17.8	3.0	0.2	22.7	$ 151,015	$ 4,993	$ 156,008	$ 122,366	$ 117,373	55.24%	57.07%	$ 4,993	42.93%	$ 4,993
D0398	Peabody-Burns	71	$ 575,779	61.91%	29.52%	5.71%	44.0	21.0	4.1	83.5	$ 300,931	$ 272,573	$ 573,504	$ 257,832	$ -	52.27%	99.60%	$ 272,573	0.00%	$ 257,832
D0343	Perry Public Schools	146	$ 1,387,947	90.00%	6.00%	0.00%	131.4	8.8	0.0	144.5	$ 909,607	$ 83,101	$ 992,708	$ 478,340	$ 395,239	65.54%	71.52%	$ 83,101	28.48%	$ 83,101
D0325	Phillipsburg	105	$ 1,208,731	87.50%	4.17%	8.33%	91.9	4.4	8.7	115.9	$ 705,426	$ 90,827	$ 796,253	$ 503,305	$ 412,478	58.36%	65.88%	$ 90,827	34.12%	$ 90,827
D0426	Pike Valley	44	$ 354,055	61.77%	27.12%	6.86%	27.2	11.9	3.0	51.1	$ 205,115	$ 145,944	$ 351,059	$ 148,940	$ 2,996	57.93%	99.15%	$ 145,944	0.85%	$ 145,944
D0203	Piper-Kansas City	477	$ 6,132,548	77.05%	14.75%	3.83%	367.5	70.4	18.3	509.6	$ 3,395,297	$ 104,682	$ 3,499,979	$ 2,510,796	$ 2,406,114	55.37%	57.07%	$ 104,682	39.24%	$ 104,682
D0250	Pittsburg	733	$ 5,432,767	80.00%	9.45%	7.22%	586.4	69.3	52.9	796.1	$ 3,567,903	$ 1,900,082	$ 5,467,985	$ 1,864,864	$ -	65.67%	100.65%	$ 1,900,082	0.00%	$ 1,864,864
D0270	Plainville	72	$ 801,639	87.40%	11.02%	0.79%	62.9	7.9	0.6	76.0	$ 479,881	$ 41,866	$ 521,747	$ 321,758	$ 279,892	59.86%	65.08%	$ 41,866	34.92%	$ 41,866
D0344	Pleasanton	92	$ 407,042	66.16%	27.55%	4.12%	60.9	25.3	3.8	106.5	$ 422,452	$ 308,769	$ 731,221	$ -	$ -	103.79%	179.64%	$ 308,769	0.00%	$ -
D0113	Prairie Hills	117	$ 1,140,171	81.97%	18.03%	0.00%	95.9	21.1	0.0	127.5	$ 621,912	$ 254,091	$ 876,003	$ 518,259	$ 264,168	54.55%	76.83%	$ 254,091	23.17%	$ 254,091
D0362	Prairie View	214	$ 2,568,882	83.89%	12.09%	2.01%	179.5	25.9	4.3	226.9	$ 1,589,178	$ (30,568)	$ 1,558,610	$ 979,704	$ 1,010,272	61.86%	60.67%	$ (30,568)	39.33%	$ (30,568)
D0382	Pratt	304	$ 2,404,196	81.36%	16.94%	1.70%	247.3	51.5	5.2	334.9	$ 1,398,499	$ 901,727	$ 2,300,226	$ 977,243	$ 75,516	58.17%	95.68%	$ 901,727	3.14%	$ 901,727
D0311	Pretty Prairie	45	$ 508,989	70.00%	22.00%	2.00%	31.5	9.9	0.9	48.2	$ 328,056	$ 2,641	$ 330,697	$ 180,933	$ 178,292	64.45%	64.97%	$ 2,641	35.03%	$ 2,641
D0293	Quinter Public Schools	63	$ 975,339	66.22%	32.43%	1.35%	41.7	20.4	0.9	74.1	$ 460,656	$ 48,033	$ 508,689	$ 514,683	$ 466,650	47.23%	52.16%	$ 48,033	47.84%	$ 48,033
D0105	Rawlins County	53	$ 609,627	94.44%	5.56%	0.00%	50.1	2.9	0.0	54.5	$ 280,739	$ 93,387	$ 374,126	$ 328,888	$ 235,501	46.05%	61.37%	$ 93,387	38.63%	$ 93,387
D0206	Remington-Whitewater	84	$ 762,926	63.00%	26.40%	10.60%	52.9	22.2	8.9	104.0	$ 510,538	$ 203,684	$ 714,222	$ 252,388	$ 48,704	66.92%	93.62%	$ 203,684	6.38%	$ 203,684
D0267	Renwick	363	$ 4,253,192	66.67%	29.63%	3.70%	242.0	107.6	13.4	430.2	$ 2,389,884	$ 564,817	$ 2,954,701	$ 1,791,117	$ 1,226,300	56.19%	69.47%	$ 564,817	28.83%	$ 564,817
D0109	Republic County	85	$ 855,453	69.92%	27.64%	2.44%	59.4	23.5	2.1	98.8	$ 511,297	$ 167,411	$ 678,708	$ 344,156	$ 176,745	59.77%	79.34%	$ 167,411	20.66%	$ 167,411
D0378	Riley County	94	$ 1,019,372	85.04%	12.60%	2.36%	79.9	11.8	2.2	102.1	$ 615,378	$ 86,128	$ 701,506	$ 403,994	$ 317,866	60.37%	68.82%	$ 86,128	31.18%	$ 86,128
D0114	Riverside	140	$ 1,085,599	74.00%	20.00%	4.00%	103.6	28.0	5.6	156.8	$ 645,059	$ 431,851	$ 1,076,910	$ 440,540	$ 8,689	59.42%	99.20%	$ 431,851	0.80%	$ 431,851
D0404	Riverton	134	$ 1,089,529	71.59%	20.21%	4.37%	95.9	27.1	5.9	148.3	$ 689,557	$ 328,730	$ 1,018,287	$ 399,972	$ 71,242	63.29%	93.46%	$ 328,730	6.54%	$ 328,730
D0323	Rock Creek	220	$ 2,160,788	61.44%	32.62%	4.24%	135.2	71.8	9.3	261.5	$ 1,237,186	$ 558,603	$ 1,795,789	$ 923,602	$ 364,999	57.26%	83.11%	$ 558,603	16.89%	$ 558,603
D0107	Rock Hills	73	$ 765,136	69.23%	26.93%	1.92%	50.5	19.7	1.4	82.8	$ 376,463	$ 192,414	$ 568,877	$ 388,673	$ 196,259	49.20%	74.35%	$ 192,414	25.65%	$ 192,414
D0217	Rolla	11	$ 123,753	72.33%	16.58%	6.18%	8.0	1.8	0.7	12.1	$ 72,766	$ 10,005	$ 82,771	$ 50,987	$ 40,982	58.80%	66.88%	$ 10,005	33.12%	$ 10,005
D0394	Rose Hill Public Schools	279	$ 1,964,785	93.85%	3.07%	1.54%	261.8	8.6	4.3	283.3	$ 1,362,804	$ 582,796	$ 1,945,600	$ 601,981	$ 19,185	69.36%	99.02%	$ 582,796	0.98%	$ 582,796
D0337	Royal Valley	117	$ 1,197,719	71.80%	19.23%	6.41%	84.0	22.5	7.5	132.8	$ 678,883	$ 232,879	$ 911,762	$ 501,951	$ 269,072	56.68%	76.12%	$ 232,879	22.47%	$ 232,879
D0481	Rural Vista	63	$ 472,314	84.50%	13.94%	0.78%	53.2	8.8	0.5	67.4	$ 266,018	$ 196,828	$ 462,846	$ 206,296	$ 9,468	56.32%	98.00%	$ 196,828	2.00%	$ 196,828

District ID	District Name	SPED Headcount	SPED Expenditures	>60% Gen Ed (Tier 1)	40-79% Gen Ed (Tier 2)	<40% Gen Ed (Tier 3)	Tier 1 Student Count	Tier 2 Student Count	Tier 3 Student Count	Weighted Student Count	Actual 2023-24 State Aid	Additional State Aid	New State Aid Total	Actual 2023-204 Local Effort	New Local Effort	Current State Aid %	New State Aid %	Change in State Aid	New Local Effort	Reduction in Local Effort
	Total	92364.0	$ 1,043,641,305				72441.6	16336.2	2711.3	102368.5	$ 515,471,953	$ 187,600,000	$ 703,071,953	$ 439,001,472	$ 264,246,893			$ 187,600,000		$ 174,754,579
D0407	Russell County	165	$ 2,097,289	68.39%	21.66%	8.31%	112.8	35.7	13.7	193.9	$ 1,013,038	$ 318,505	$ 1,331,543	$ 815,283	$ 496,778	48.30%	63.49%	$ 318,505	23.69%	$ 318,505
D0305	Salina	1,635	$ 13,659,233	74.36%	25.64%	0.00%	1215.8	419.2	0.0	1844.6	$ 8,046,984	$ 4,621,871	$ 12,668,855	$ 5,612,249	$ 990,378	58.91%	92.75%	$ 4,621,871	7.25%	$ 4,621,871
D0434	Santa Fe Trail	220	$ 2,391,394	53.01%	36.14%	8.84%	116.6	79.5	19.4	274.8	$ 1,303,530	$ 583,673	$ 1,887,203	$ 1,086,472	$ 502,799	54.51%	78.92%	$ 583,673	21.03%	$ 583,673
D0507	Satanta	50	$ 280,606	68.75%	21.13%	7.14%	34.4	10.6	3.6	57.4	$ 166,873	$ 227,096	$ 393,969	$ 113,733	$ -	59.47%	140.40%	$ 227,096	0.00%	$ 113,733
D0466	Scott County	126	$ 993,162	74.75%	17.17%	6.06%	94.2	21.6	7.6	141.9	$ 586,268	$ 388,360	$ 974,628	$ 406,894	$ 18,534	59.03%	98.13%	$ 388,360	1.87%	$ 388,360
D0345	Seaman	719	$ 10,674,712	81.01%	17.72%	1.27%	582.5	127.4	9.1	791.8	$ 5,501,725	$ (63,364)	$ 5,438,361	$ 3,654,301	$ 3,717,665	51.54%	50.95%	$ (63,364)	34.83%	$ (53,364)
D0439	Sedgwick Public Schools	89	$ 1,157,510	85.88%	10.59%	3.53%	76.4	9.4	3.1	96.9	$ 645,057	$ 20,143	$ 665,200	$ 463,806	$ 443,663	55.73%	57.47%	$ 20,143	38.33%	$ 20,143
D0450	Shawnee Heights	752	$ 9,292,716	73.23%	21.38%	2.86%	550.7	160.8	21.5	834.9	$ 4,344,590	$ 1,389,343	$ 5,733,933	$ 3,767,733	$ 2,378,390	46.75%	61.70%	$ 1,389,343	25.59%	$ 1,389,343
D0512	Shawnee Mission Pub Sch	3,985	$ 57,627,916	92.86%	3.57%	3.57%	3700.5	142.3	142.3	4198.4	$ 25,337,328	$ 3,497,476	$ 28,834,804	$ 23,233,640	$ 19,736,164	43.97%	50.04%	$ 3,497,476	34.25%	$ 3,497,476
D0372	Silver Lake	99	$ 1,441,426	72.90%	18.55%	4.52%	72.2	18.4	4.5	108.7	$ 612,358	$ 133,975	$ 746,333	$ 641,364	$ 507,389	42.48%	51.78%	$ 133,975	35.20%	$ 133,975
D0438	Skyline Schools	86	$ 776,075	80.28%	15.49%	4.23%	69.0	13.3	3.6	96.3	$ 455,598	$ 205,785	$ 661,383	$ 320,477	$ 114,692	58.71%	85.22%	$ 205,785	14.78%	$ 205,785
D0237	Smith Center	86	$ 1,009,348	76.92%	17.96%	2.56%	66.2	15.4	2.2	93.7	$ 553,260	$ 90,433	$ 643,693	$ 456,088	$ 365,655	54.81%	63.77%	$ 90,433	36.23%	$ 90,433
D0400	Smoky Valley	130	$ 1,818,127	61.63%	26.42%	9.41%	80.1	34.3	12.2	156.1	$ 967,752	$ 104,378	$ 1,072,130	$ 850,375	$ 745,997	53.23%	58.97%	$ 104,378	41.03%	$ 104,378
D0393	Solomon	60	$ 698,108	76.07%	18.00%	4.03%	45.6	10.8	2.4	66.7	$ 400,300	$ 57,648	$ 457,948	$ 288,685	$ 231,037	57.34%	65.60%	$ 57,648	33.09%	$ 57,648
D0255	South Barber	67	$ 457,624	86.49%	13.51%	0.00%	57.9	9.1	0.0	71.5	$ 269,747	$ 221,496	$ 491,243	$ 177,315	$ -	58.95%	107.35%	$ 221,496	0.00%	$ 177,315
D0430	South Brown County	157	$ 993,731	89.02%	7.32%	3.66%	139.8	11.5	5.7	168.5	$ 554,196	$ 603,018	$ 1,157,214	$ 400,583	$ -	55.77%	116.45%	$ 603,018	0.00%	$ 400,583
D0509	South Haven	39	$ 536,612	74.19%	16.94%	7.26%	28.9	6.6	2.8	44.5	$ 336,736	$ (31,061)	$ 305,675	$ 199,876	$ 230,937	62.75%	56.96%	$ (31,061)	43.04%	$ (31,061)
D0306	Southeast Of Saline	123	$ 1,203,581	90.39%	7.69%	0.00%	111.2	9.5	0.0	125.4	$ 700,554	$ 160,478	$ 861,032	$ 503,027	$ 342,549	58.21%	71.54%	$ 160,478	28.46%	$ 160,478
D0334	Southern Cloud	30	$ 381,295	88.89%	5.55%	0.00%	26.7	1.7	0.0	29.2	$ 227,174	$ (26,871)	$ 200,303	$ 154,121	$ 180,992	59.58%	52.53%	$ (26,871)	47.47%	$ (26,871)
D0252	Southern Lyon County	89	$ 994,127	84.62%	9.52%	4.76%	75.3	8.5	4.2	96.5	$ 559,453	$ 103,271	$ 662,724	$ 434,674	$ 331,403	56.28%	66.66%	$ 103,271	33.34%	$ 103,271
D0381	Spearville	50	$ 423,542	81.52%	13.14%	2.67%	40.8	6.6	1.3	53.3	$ 255,640	$ 110,324	$ 365,964	$ 167,902	$ 57,578	60.36%	86.41%	$ 110,324	13.59%	$ 110,324
D0230	Spring Hill	1,007	$ 8,353,206	72.62%	23.81%	3.57%	731.3	239.8	35.9	1162.8	$ 4,138,323	$ 3,848,075	$ 7,986,398	$ 3,141,229	$ -	49.54%	95.61%	$ 3,848,075	0.00%	$ 3,141,229
D0297	St Francis Comm Sch	33	$ 342,642	75.00%	22.92%	2.08%	24.8	7.6	0.7	37.5	$ 198,450	$ 58,884	$ 257,334	$ 144,192	$ 85,308	57.92%	75.10%	$ 58,884	24.90%	$ 58,884
D0350	St John-Hudson	79	$ 727,755	100.00%	0.00%	0.00%	79.0	0.0	0.0	79.0	$ 431,383	$ 111,193	$ 542,576	$ 296,372	$ 185,179	59.28%	74.55%	$ 111,193	25.45%	$ 111,193
D0349	Stafford	68	$ 662,683	79.64%	14.77%	3.80%	54.2	10.0	2.6	74.4	$ 349,725	$ 161,180	$ 510,905	$ 312,958	$ 151,778	52.77%	77.10%	$ 161,180	22.90%	$ 161,180
D0452	Stanton County	50	$ 481,440	74.20%	18.06%	5.92%	37.1	9.0	3.0	56.6	$ 293,293	$ 95,198	$ 388,491	$ 188,147	$ 92,949	60.92%	80.69%	$ 95,198	19.31%	$ 95,198
D0376	Sterling	81	$ 999,610	86.59%	8.53%	3.66%	70.1	6.9	3.0	86.4	$ 566,251	$ 27,362	$ 593,613	$ 401,846	$ 374,484	56.65%	59.38%	$ 27,362	37.46%	$ 27,362
D0271	Stockton	65	$ 526,242	91.53%	3.71%	4.76%	59.5	2.4	3.1	69.3	$ 312,027	$ 163,927	$ 475,954	$ 214,215	$ 50,288	59.29%	90.44%	$ 163,927	9.56%	$ 163,927
D0374	Sublette	57	$ 392,919	84.62%	15.38%	0.00%	48.2	8.8	0.0	61.4	$ 230,747	$ 190,837	$ 421,584	$ 144,953	$ -	58.73%	107.30%	$ 190,837	0.00%	$ 144,953
D0299	Sylvan Grove	68	$ 521,245	0.76%	92.40%	6.59%	0.5	62.8	4.5	103.7	$ 253,201	$ 459,203	$ 712,404	$ 256,057	$ -	48.58%	136.67%	$ 459,203	0.00%	$ 256,057
D0494	Syracuse	84	$ 579,506	75.00%	25.00%	0.00%	63.0	21.0	0.0	94.5	$ 341,000	$ 308,031	$ 649,031	$ 238,506	$ -	58.84%	112.00%	$ 308,031	0.00%	$ 238,506
D0110	Thunder Ridge Schools	45	$ 353,292	93.10%	6.90%	0.00%	41.9	3.1	0.0	46.6	$ 211,450	$ 108,275	$ 319,725	$ 141,842	$ 33,567	59.85%	90.50%	$ 108,275	9.50%	$ 108,275
D0464	Tonganoxie	331	$ 3,804,514	72.22%	22.22%	2.78%	239.0	73.5	9.2	367.8	$ 2,181,657	$ 344,234	$ 2,525,891	$ 1,622,857	$ 1,278,623	57.34%	66.39%	$ 344,234	33.61%	$ 344,234
D0501	Topeka Public Schools	3,378	$ 42,991,856	75.51%	17.43%	6.87%	2550.7	588.8	232.1	3898.0	$ 16,858,364	$ 9,913,596	$ 26,771,960	$ 20,396,086	$ 10,482,490	39.21%	62.27%	$ 9,913,596	24.38%	$ 9,913,596
D0275	Triplains	6	$ 164,324	85.71%	7.15%	7.14%	5.1	0.4	0.4	6.6	$ 89,619	$ (43,995)	$ 45,624	$ 74,705	$ 118,700	54.54%	27.76%	$ (43,995)	72.24%	$ (43,995)
D0429	Troy Public Schools	68	$ 568,224	91.84%	6.12%	0.00%	62.5	4.2	0.0	68.7	$ 369,467	$ 102,324	$ 471,791	$ 198,757	$ 96,433	65.02%	83.03%	$ 102,324	16.97%	$ 102,324
D0202	Turner-Kansas City	490	$ 7,915,771	72.15%	22.79%	5.06%	353.5	111.7	24.8	570.6	$ 3,251,883	$ 667,230	$ 3,919,113	$ 2,913,956	$ 2,246,726	41.08%	49.51%	$ 667,230	28.38%	$ 667,230
D0240	Twin Valley	141	$ 1,038,165	80.83%	17.50%	1.67%	114.0	24.7	2.4	155.7	$ 601,453	$ 467,849	$ 1,069,302	$ 436,712	$ -	57.93%	103.00%	$ 467,849	0.00%	$ 436,712
D0463	Udall	92	$ 540,748	78.79%	15.15%	4.04%	72.5	13.9	3.7	100.8	$ 351,470	$ 341,018	$ 692,488	$ 189,278	$ -	65.00%	128.06%	$ 341,018	0.00%	$ 189,278
D0214	Ulysses	268	$ 1,545,795	55.19%	28.71%	11.77%	147.9	76.9	31.5	326.4	$ 920,013	$ 1,321,792	$ 2,241,805	$ 625,782	$ -	59.52%	145.03%	$ 1,321,792	0.00%	$ 625,782
D0235	Uniontown	77	$ 801,913	69.29%	23.60%	5.08%	53.4	18.2	3.9	88.4	$ 517,998	$ 89,375	$ 607,373	$ 283,915	$ 194,540	64.60%	75.74%	$ 89,375	24.26%	$ 89,375
D0262	Valley Center Pub Sch	676	$ 6,785,866	77.49%	17.71%	3.69%	523.8	119.7	24.9	753.3	$ 3,585,665	$ 1,588,042	$ 5,173,707	$ 2,974,904	$ 1,386,862	52.84%	76.24%	$ 1,588,042	20.44%	$ 1,588,042
D0338	Valley Falls	80	$ 754,506	72.41%	25.87%	1.72%	57.9	20.7	1.4	91.7	$ 513,547	$ 116,418	$ 629,965	$ 240,959	$ 124,541	68.06%	83.49%	$ 116,418	16.51%	$ 116,418
D0498	Valley Heights	64	$ 801,132	79.12%	13.73%	2.75%	50.6	8.8	1.8	67.3	$ 408,882	$ 53,596	$ 462,478	$ 392,250	$ 338,654	51.04%	57.73%	$ 53,596	42.27%	$ 53,596
D0380	Vermillion	75	$ 760,385	85.08%	13.43%	1.49%	63.8	10.1	1.1	81.2	$ 426,798	$ 130,570	$ 557,368	$ 333,587	$ 203,017	56.13%	73.30%	$ 130,570	26.70%	$ 130,570
D0432	Victoria	51	$ 482,626	76.60%	20.21%	2.13%	39.1	10.3	1.1	56.7	$ 305,109	$ 84,304	$ 389,413	$ 177,517	$ 93,213	63.22%	80.69%	$ 84,304	19.31%	$ 84,304
D0329	Wabaunsee	67	$ 592,090	80.95%	19.05%	0.00%	54.2	12.8	0.0	73.4	$ 376,027	$ 127,963	$ 503,990	$ 216,063	$ 88,100	63.51%	85.12%	$ 127,963	14.88%	$ 127,963
D0272	Waconda	63	$ 669,302	78.41%	16.53%	4.55%	49.4	10.4	2.9	70.8	$ 314,812	$ 171,117	$ 485,929	$ 354,490	$ 183,373	47.04%	72.60%	$ 171,117	27.40%	$ 171,117
D0208	Wakeeney	71	$ 879,945	95.08%	4.92%	0.00%	67.5	3.5	0.0	72.7	$ 422,850	$ 76,777	$ 499,627	$ 457,095	$ 380,318	48.05%	56.78%	$ 76,777	43.22%	$ 76,777
D0241	Wallace County Schools	23	$ 218,663	63.86%	25.90%	6.02%	14.7	6.0	1.4	26.4	$ 110,049	$ 71,216	$ 181,265	$ 108,614	$ 37,398	50.33%	82.90%	$ 71,216	17.10%	$ 71,216
D0320	Wamego	358	$ 2,531,109	80.18%	11.19%	8.17%	287.0	40.1	29.2	405.6	$ 1,531,065	$ 1,254,836	$ 2,785,901	$ 1,000,044	$ -	60.49%	110.07%	$ 1,254,836	0.00%	$ 1,000,044
D0108	Washington Co. Schools	66	$ 628,979	62.76%	27.83%	5.46%	41.4	18.4	3.6	76.2	$ 370,954	$ 152,258	$ 523,212	$ 258,025	$ 105,767	58.98%	83.18%	$ 152,258	16.82%	$ 152,258
D0353	Wellington	392	$ 4,008,521	68.42%	26.32%	5.26%	268.2	103.2	20.6	464.2	$ 2,067,109	$ 1,121,084	$ 3,188,193	$ 1,362,093	$ 241,009	51.57%	79.54%	$ 1,121,084	6.01%	$ 1,121,084
D0289	Wellsville	189	$ 1,784,286	55.91%	29.92%	10.63%	105.7	56.5	20.1	230.7	$ 1,070,491	$ 513,793	$ 1,584,284	$ 660,910	$ 147,117	60.00%	88.79%	$ 513,793	8.25%	$ 513,793
D0242	Weskan	24	$ 225,432	82.05%	3.85%	11.54%	19.7	0.9	2.8	26.6	$ 98,037	$ 84,771	$ 182,808	$ 127,395	$ 42,624	43.49%	81.09%	$ 84,771	18.91%	$ 84,771
D0282	West Elk	139	$ 1,487,594	69.36%	16.12%	11.29%	96.4	22.4	15.7	161.4	$ 733,408	$ 375,142	$ 1,108,550	$ 754,186	$ 379,044	49.30%	74.52%	$ 375,142	25.48%	$ 375,142
D0287	West Franklin	150	$ 1,485,488	80.99%	12.40%	4.96%	121.5	18.6	7.4	164.3	$ 848,073	$ 280,107	$ 1,128,180	$ 637,415	$ 357,308	57.09%	75.95%	$ 280,107	24.05%	$ 280,107
D0106	Western Plains	22	$ 155,854	89.66%	10.34%	0.00%	19.7	2.3	0.0	23.1	$ 93,572	$ 65,337	$ 158,909	$ 62,282	$ -	60.04%	101.96%	$ 65,337	0.00%	$ 62,282
D0292	Wheatland	18	$ 195,459	79.87%	9.39%	6.71%	14.4	1.7	1.2	19.3	$ 93,981	$ 38,761	$ 132,742	$ 101,478	$ 62,717	48.08%	67.91%	$ 38,761	32.09%	$ 38,761
D0259	Wichita	9,011	$ 134,440,534	90.63%	9.37%	0.00%	8166.7	844.3	0.0	9433.2	$ 57,478,918	$ 7,308,545	$ 64,787,463	$ 54,089,328	$ 46,780,783	42.75%	48.19%	$ 7,308,545	34.80%	$ 7,308,545
D0465	Winfield	630	$ 6,015,500	76.19%	23.81%	0.00%	480.0	150.0	0.0	705.0	$ 2,541,773	$ 2,300,213	$ 4,841,986	$ 3,473,727	$ 1,173,514	42.25%	80.49%	$ 2,300,213	19.51%	$ 2,300,213
D0366	Woodson	89	$ 822,301	74.18%	15.01%	8.63%	66.0	13.4	7.7	101.4	$ 488,001	$ 208,556	$ 696,557	$ 334,300	$ 125,744	59.35%	84.71%	$ 208,556	15.29%	$ 208,556

Appendix E - Invitation to Participate in Research Interview

Dear [Superintendent/Special Education Director],

My name is Sheila Meggers, and I am a doctoral student in Educational Leadership at Kansas State University. I am conducting a research study examining special education funding models and their impact on the resources and services provided to students with disabilities.

I am reaching out to invite you to participate in a semi-structured interview for this study. I am specifically seeking participants who are currently serving as superintendents or special education directors and who have at least five years of experience working with special education funding. Given your professional background, your perspective would provide valuable insight into how funding structures influence decision-making and service delivery.

There are no expected risks to participating in this study. While there are no direct benefits to you, your participation may contribute to a better understanding of special education funding practices and inform future policy and decision-making.

The interview will take approximately 30-60 minutes and will be conducted via Zoom at a time that is convenient for you. With your consent, the interview will be recorded to ensure accuracy. All information shared will be kept confidential, and any identifying details will be removed in the reporting of findings. Participation is entirely voluntary, and you may decline to answer any question or withdraw from the study at any time without penalty.

If you have any concerns about the research, feel free to contact Dr. Royce Ann Collins, Professor, racollin@ksu.edu.

You may also contact the IRB Chair at Kansas State University: Lisa Rubin, Chair, Committee on Research Involving Human Subjects, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224; Brad Woods, Associate Vice President for Research Compliance, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224.

If you are willing to participate, please reply to this email with your availability, and I will coordinate a time that works best for you.

Thank you for considering this opportunity to contribute to research intended to better understand and inform special education funding practices.

Sincerely,
Sheila Meggers
Kansas State University meggerss@ksu.edu

Appendix F - Informed Consent Form

Informed Consent Form

PROJECT TITLE:

Special education funding in Kansas: Examining state aid mechanisms and local impacts across three district models

PRINCIPAL INVESTIGATOR:

Royce Ann Collins, PhD., Professor

CO-INVESTIGATOR:

Sheila Meggers, Doctoral Student

CONTACT DETAILS FOR PROBLEMS/QUESTIONS:

Dr. Royce Ann Collins, racollin@ksu.edu, 785-532-5535

IRB CHAIR CONTACT INFORMATION:

Lisa Rubin, Chair, Committee on Research Involving Human Subjects, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224, rubin@ksu.edu; Brad Woods, Associate Vice President for Research Compliance, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224, comply@ksu.edu.

PURPOSE OF THE RESEARCH:

The purpose of this study is to explore three alternative distribution models for special education state aid in Kansas and to analyze the impact on all school districts. In addition, this study will seek to understand the impact on three selected districts through interviews.

PROCEDURES OR METHODS TO BE USED:

You will be asked to participate in a semi-structured interview which will be approximately 30 to 60 minutes in length. You will receive the list of questions prior to the interview. The interviews will be conducted and recorded virtually (via Zoom). The audio portion will be retained for

transcription, and the video portion will be deleted after the interview. You will be asked to review all interview transcripts for accuracy.

All fiscal data used in this study will be obtained through the Kansas State Department of Education. As a result, no on-site data collection within individual school districts will be necessary.

RISKS OR DISCOMFORTS ANTICIPATED:

Participation in this study is not expected to pose any physical or psychological harm. Participation is voluntary and you may choose to decline or withdraw from the study at any point without any negative consequences.

BENEFITS ANTICIPATED:

You may gain a deeper understanding of special education funding and the impact of different distribution methods for your district.

EXTENT OF CONFIDENTIALITY:

Participants will be assigned a pseudonym which will be used for all documents, except direct communication between the researcher and the participant. Neither the name nor the location of the participant's school will be recorded to further protect your identity. You will have the opportunity to review transcripts and request the removal of any information they considered sensitive. Printed copies of interview transcripts will be used for review purposes in the presence of the researcher, and no physical copies will leave the researcher's control. If necessary, transcript review may occur through a password-protected Zoom session with the researcher sharing his screen to display the interview transcript. All paper records will be stored in a locked cabinet and will be shredded upon the completion of the dissertation. All electronic documents will be maintained in a password protected electronic format for three years after publication of the dissertation.

IS COMPENSATION OR MEDICAL TREATMENT AVAILABLE IF INJURY OCCURS? ☐ Yes ☒ No

Terms of participation: I understand this project is research, and that my participation is voluntary. I also understand that if I decide to participate in this study, I may withdraw my consent at any time, and stop participating at any time without explanation, penalty, or loss of benefits, or academic standing to which I may otherwise be entitled.

I verify that my signature below indicates that I have read and understand this consent form, and willingly agree to participate in this study under the terms described, and that my signature acknowledges that I have received a signed and dated copy of this consent form.

Participant Name:_____

Participant Signature:_____ Date:_____

Appendix G - Interview Protocol Questions

Special Education Funding and District Needs in Kansas

Interviewer: Sheila Meggers____ **Date:** _____ **Time:** _____

Participant:_____ **Title/Role:**_____ **District:** _____

Years in Role:_____ **Years in Educational Leadership:**_____

District Type:_____ **Region:**_____ **District Enrollment:**_____

Interview Mode: Zoom Interview_ **Recording Consent:** ☐ Yes ☐ No

Questions:

1. Please describe any notable changes in your district's enrollment, student demographics or special education population that have influenced the demand for special education services?

2. What are the most significant financial challenges your district faces in providing special education services while also meeting broader district priorities?

3. How do financial constraints influence decisions about special education staffing, service deliver, program offerings, or resource allocation while continuing to meet students' individualized needs?

4. What funding sources (local, state, federal) are most important in supporting your district's special education program? Have these funding sources changed in recent years?

5. What are your perceptions of the adequacy and equity of Kansas's current special education funding system for your district? How well do you believe it meets the needs of districts across the state?

6. When state special education funding is insufficient to meet district costs, how does your district respond? What financial or operational adjustments are typically required?

7. If Kansas fully funded special education according to the statutory requirement (92% of excess costs), how would that affect your district's finances, staffing, services, or students?

8. If Kansas adopted either a weighted student funding model or a flat per student funding model, how do you think each model would affect your district?

9. If your district received additional special education funding, what would be your highest priority for investing these resources? How do you believe those investments would improve services or outcomes for students?

10. Looking ahead over the next five years, what emerging needs or cost pressures do you anticipate in special education? Based on those needs, what recommendations would you make for improving Kansas's special education funding system?

Appendix H - Kansas School Districts Ranked by Funding Amount

District Rankings by Funding Amount						
Rank	Statutory		Flat Grant		Weighted	
	District	Gain/Loss	District	Gain/Loss	District	Gain/Loss
1	Wichita	$ 23,114,177	Kansas City	$ 12,295,161	Kansas City	$ 11,954,871
2	Olathe	$ 15,382,896	Wichita	$ 11,112,539	Topeka Public Schools	$ 9,913,596
3	Blue Valley	$ 13,194,680	Topeka Public Schools	$ 8,854,869	Wichita	$ 7,308,545
4	Shawnee Mission Pub Sch	$ 9,928,511	Derby	$ 5,482,306	Olathe	$ 7,249,474
5	Topeka Public Schools	$ 8,715,929	Shawnee Mission Pub Sch	$ 4,996,371	Derby	$ 6,654,961
6	Kansas City	$ 7,648,732	Blue Valley	$ 4,734,361	Manhattan-Ogden	$ 5,105,864
7	Lawrence	$ 6,036,170	Olathe	$ 4,685,493	Blue Valley	$ 4,968,286
8	Gardner Edgerton	$ 3,503,421	Manhattan-Ogden	$ 4,412,884	Salina	$ 4,621,871
9	De Soto	$ 3,258,277	Salina	$ 4,398,586	Lawrence	$ 4,543,841
10	Geary County Schools	$ 3,106,778	Garden City	$ 4,332,346	Garden City	$ 3,921,654
11	Goddard	$ 2,823,071	Lawrence	$ 3,679,655	Spring Hill	$ 3,848,075
12	Manhattan-Ogden	$ 2,723,593	Arkansas City	$ 3,655,221	Shawnee Mission Pub Sch	$ 3,497,476
13	Auburn Washburn	$ 2,684,100	Spring Hill	$ 3,526,930	Arkansas City	$ 2,987,926
14	Garden City	$ 2,539,321	Andover	$ 2,739,464	Maize	$ 2,653,020
15	Haysville	$ 2,534,685	Auburn Washburn	$ 2,389,461	Haysville	$ 2,475,759
16	Maize	$ 2,479,453	Maize	$ 2,318,321	Hutchinson Public Schools	$ 2,345,888
17	Salina	$ 2,398,302	Great Bend	$ 2,314,795	Winfield	$ 2,300,213
18	Derby	$ 2,209,053	Winfield	$ 2,253,768	Great Bend	$ 2,287,174
19	Hutchinson Public Schools	$ 1,632,326	Liberal	$ 2,177,476	Dodge City	$ 2,080,247
20	Shawnee Heights	$ 1,610,078	Goddard	$ 2,166,784	El Dorado	$ 2,009,987
21	Seaman	$ 1,561,605	Haysville	$ 2,118,704	Andover	$ 1,962,814
22	Winfield	$ 1,484,440	Hutchinson Public Schools	$ 2,118,661	Goddard	$ 1,922,719
23	Lansing	$ 1,480,738	Emporia	$ 2,069,997	Newton	$ 1,915,871
24	Dodge City	$ 1,473,399	Pittsburg	$ 2,011,671	Pittsburg	$ 1,900,082
25	Leavenworth	$ 1,460,116	El Dorado	$ 1,854,283	Auburn Washburn	$ 1,833,545
26	Basehor-Linwood	$ 1,369,706	Hays	$ 1,758,382	Liberal	$ 1,828,075
27	Spring Hill	$ 1,342,352	Geary County Schools	$ 1,734,644	Hays	$ 1,827,888
28	Valley Center Pub Sch	$ 1,271,276	Atchison Public Schools	$ 1,699,620	Emporia	$ 1,818,120
29	Turner-Kansas City	$ 1,245,231	Newton	$ 1,677,058	De Soto	$ 1,768,252
30	Andover	$ 1,188,477	Lansing	$ 1,654,696	Paola	$ 1,748,476
31	Emporia	$ 1,147,853	Valley Center Pub Sch	$ 1,560,026	Atchison Public Schools	$ 1,726,338

District Rankings by Funding Amount							
Rank	Statutory		Flat Grant			Weighted	
32	Piper-Kansas City	$ 1,072,947	De Soto	$ 1,509,011		Valley Center Pub Sch	$ 1,588,042
33	McPherson	$ 1,040,629	Dodge City	$ 1,491,111		Leavenworth	$ 1,516,627
34	Newton	$ 983,198	Leavenworth	$ 1,433,056		Shawnee Heights	$ 1,389,343
35	Hays	$ 888,079	Shawnee Heights	$ 1,379,611		Lansing	$ 1,370,280
36	Ottawa	$ 870,647	McPherson	$ 1,364,017		Elkhart	$ 1,334,021
37	Pittsburg	$ 796,919	Independence	$ 1,227,134		Ulysses	$ 1,321,792
38	Atchison Public Schools	$ 782,744	Paola	$ 1,209,796		Wamego	$ 1,254,836
39	Renwick	$ 765,404	Wamego	$ 1,194,020		Parsons	$ 1,210,743
40	Eudora	$ 704,347	Elkhart	$ 1,188,215		Basehor-Linwood	$ 1,190,107
41	Fort Leavenworth	$ 697,257	Circle	$ 1,152,609		Wellington	$ 1,121,084
42	Tonganoxie	$ 693,501	Augusta	$ 1,128,035		Independence	$ 1,116,522
43	Arkansas City	$ 690,778	Jefferson West	$ 1,120,411		McPherson	$ 1,107,836
44	Kaw Valley	$ 670,591	Ulysses	$ 1,119,995		Circle	$ 1,100,241
45	Great Bend	$ 666,563	Basehor-Linwood	$ 1,019,515		Jefferson West	$ 1,042,275
46	Chanute Public Schools	$ 626,743	Fort Scott	$ 1,015,539		Augusta	$ 1,006,083
47	Abilene	$ 605,553	Parsons	$ 1,002,202		Kingman - Norwich	$ 935,097
48	Fort Scott	$ 605,434	Mulvane	$ 972,410		Pratt	$ 901,727
49	Wellington	$ 582,068	Abilene	$ 923,332		Mulvane	$ 897,410
50	Buhler	$ 570,906	Wellington	$ 916,783		Bonner Springs	$ 873,345
51	Mulvane	$ 561,738	Pratt	$ 915,540		Chanute Public Schools	$ 864,136
52	Liberal	$ 559,782	Clay County	$ 913,962		Iola	$ 854,931
53	Burlington	$ 534,170	Bonner Springs	$ 863,048		Abilene	$ 843,467
54	Augusta	$ 530,791	Chanute Public Schools	$ 859,258		Buhler	$ 831,081
55	Independence	$ 512,943	Kingman - Norwich	$ 814,598		Eudora	$ 830,389
56	Paola	$ 502,722	Gardner Edgerton	$ 808,602		Fort Scott	$ 743,567
57	Baldwin City	$ 494,748	Iola	$ 794,858		Clay County	$ 717,568
58	Osawatomie	$ 468,864	Osawatomie	$ 779,361		Hiawatha	$ 697,059
59	Santa Fe Trail	$ 464,286	Hiawatha	$ 776,829		Turner-Kansas City	$ 667,230
60	Coffeyville	$ 457,699	Rose Hill Public Schools	$ 760,935		Chapman	$ 642,521
61	Wamego	$ 427,352	Columbus	$ 706,917		Baxter Springs	$ 639,281
62	Parsons	$ 425,035	Buhler	$ 689,900		Baldwin City	$ 628,641
63	Circle	$ 419,918	Garnett	$ 688,384		Ft Larned	$ 614,573

District Rankings by Funding Amount								
Rank	Statutory			Flat Grant			Weighted		
64	Prairie View	$	418,660	Ft Larned	$	654,455	Geary County Schools	$	613,559
65	Pratt	$	417,609	Baldwin City	$	650,915	Columbus	$	605,400
66	Louisburg	$	412,975	South Brown County	$	640,883	South Brown County	$	603,018
67	Rock Creek	$	394,686	Chapman	$	569,446	Santa Fe Trail	$	583,673
68	Bonner Springs	$	388,222	Halstead	$	561,747	Rose Hill Public Schools	$	582,796
69	Iola	$	383,616	Marysville	$	548,379	Osawatomie	$	576,687
70	Labette County	$	379,632	Eudora	$	532,391	Renwick	$	564,817
71	Beloit	$	377,504	Neodesha	$	529,423	Rock Creek	$	558,603
72	Clay County	$	364,211	Baxter Springs	$	509,342	Garnett	$	515,051
73	Smoky Valley	$	363,394	Labette County	$	502,447	Wellsville	$	513,793
74	El Dorado	$	363,212	Holton	$	479,238	Labette County	$	513,225
75	Clearwater	$	362,443	Turner-Kansas City	$	477,982	Marysville	$	512,059
76	Chapman	$	360,414	Twin Valley	$	471,835	Galena	$	493,991
77	Russell County	$	348,398	Fort Leavenworth	$	465,610	North Ottawa County	$	484,745
78	Marysville	$	339,273	Hesston	$	443,674	Douglass Public Schools	$	475,609
79	Durham-Hillsboro-Lehigh	$	335,333	Fredonia	$	443,539	Hugoton Public Schools	$	475,174
80	Ft Larned	$	329,413	North Ottawa County	$	439,070	Twin Valley	$	467,849
81	Hiawatha	$	327,306	Douglass Public Schools	$	438,965	Cherryvale	$	465,156
82	West Elk	$	322,289	Rock Creek	$	437,447	Halstead	$	460,962
83	Concordia	$	321,191	Hugoton Public Schools	$	435,380	Fort Leavenworth	$	459,791
84	Kingman - Norwich	$	310,935	Galena	$	432,707	Sylvan Grove	$	459,203
85	Chaparral Schools	$	306,950	Riverside	$	420,617	Dexter	$	457,830
86	Lebo-Waverly	$	303,360	Dexter	$	417,885	Hesston	$	447,166
87	Humboldt	$	299,118	Nickerson	$	408,042	Clearwater	$	445,984
88	Nickerson	$	297,186	Coffeyville	$	403,963	Holton	$	444,326
89	Goodland	$	294,280	Central Heights	$	402,844	Neodesha	$	441,550
90	Osage City	$	282,457	North Jackson	$	398,599	Kaw Valley	$	437,872
91	Wellsville	$	282,429	Kaw Valley	$	396,067	Central Heights	$	436,613
92	Lyons	$	277,834	Cherryvale	$	395,975	Riverside	$	431,851
93	Silver Lake	$	274,076	Clearwater	$	395,402	Beloit	$	424,422
94	West Franklin	$	272,389	Lyons	$	384,794	North Jackson	$	418,726
95	Ulysses	$	267,418	Nemaha Central	$	383,351	Ottawa	$	418,348

District Rankings by Funding Amount							
Rank	Statutory		Flat Grant			Weighted	
96	Morris County	$ 264,057	Osage City	$ 381,996		Nickerson	$ 409,598
97	Marion-Florence	$ 261,175	Holcomb	$ 380,393		Morris County	$ 404,489
98	Rose Hill Public Schools	$ 257,247	Renwick	$ 373,261		Caney Valley	$ 398,343
99	Jayhawk	$ 254,637	Scott County	$ 372,840		Fredonia	$ 389,992
100	Girard	$ 252,697	Santa Fe Trail	$ 371,103		Osage City	$ 389,443
101	Columbus	$ 247,179	Ottawa	$ 368,860		Scott County	$ 388,360
102	Norton Community Schools	$ 238,361	Louisburg	$ 368,734		Holcomb	$ 375,146
103	Frontenac Public Schools	$ 236,229	Wellsville	$ 368,171		West Elk	$ 375,142
104	Jefferson West	$ 232,878	Beloit	$ 356,191		Lakin	$ 371,500
105	Cheney	$ 230,932	Udall	$ 348,831		Inman	$ 363,365
106	Chautauqua Co Community	$ 228,785	Morris County	$ 347,344		Nemaha Central	$ 344,531
107	Halstead	$ 228,032	Lakin	$ 341,627		Tonganoxie	$ 344,234
108	Fredonia	$ 227,923	Colby Public Schools	$ 340,458		Udall	$ 341,018
109	Prairie Hills	$ 221,469	Inman	$ 337,961		Northeast	$ 339,054
110	Holton	$ 221,276	Tonganoxie	$ 337,905		Erie-Galesburg	$ 338,058
111	Quinter Public Schools	$ 219,941	Riverton	$ 330,447		Barber County North	$ 336,548
112	Hesston	$ 217,213	West Elk	$ 324,656		Doniphan West Schools	$ 334,884
113	North Ottawa County	$ 215,782	Northeast	$ 303,716		Riverton	$ 328,730
114	Phillipsburg	$ 215,079	Barber County North	$ 303,319		Coffeyville	$ 320,577
115	Southeast Of Saline	$ 214,960	Erie-Galesburg	$ 299,197		Russell County	$ 318,505
116	Royal Valley	$ 214,500	Syracuse	$ 298,405		Pleasanton	$ 308,769
117	Neodesha	$ 212,961	Central Plains	$ 294,553		Syracuse	$ 308,031
118	Graham County	$ 211,101	West Franklin	$ 293,722		Chaparral Schools	$ 307,082
119	Hoisington	$ 209,827	Burlington	$ 293,156		Lyons	$ 306,976
120	Haven Public Schools	$ 205,508	Goodland	$ 288,047		Hoisington	$ 304,541
121	Perry Public Schools	$ 204,411	Caney Valley	$ 284,491		Louisburg	$ 299,984
122	Moundridge	$ 201,755	Chaparral Schools	$ 280,452		Colby Public Schools	$ 299,732
123	Nemaha Central	$ 200,500	Doniphan West Schools	$ 278,856		Central Plains	$ 291,783
124	Ellsworth	$ 199,225	Pleasanton	$ 277,849		Burlington	$ 291,299
125	Sedgwick Public Schools	$ 198,200	Hoisington	$ 272,833		West Franklin	$ 280,107
126	Garnett	$ 197,440	Moundridge	$ 268,794		Belle Plaine	$ 273,207
127	Wakeeney	$ 195,332	Prairie Hills	$ 268,688		Peabody-Burns	$ 272,573

District Rankings by Funding Amount							
Rank	Statutory		Flat Grant			Weighted	
128	Smith Center	$ 194,902	Sylvan Grove	$ 264,413		Leoti	$ 270,345
129	Galena	$ 194,900	Oswego	$ 259,867		Goodland	$ 262,328
130	Colby Public Schools	$ 193,585	Herington	$ 249,011		Prairie Hills	$ 254,091
131	North Jackson	$ 192,949	Cheney	$ 244,770		Burlingame Public School	$ 249,555
132	Riverside	$ 188,257	Leoti	$ 244,704		Cheney	$ 249,438
133	Baxter Springs	$ 187,547	Belle Plaine	$ 243,822		Onaga-Havensville-Wheaton	$ 246,984
134	Twin Valley	$ 186,622	Russell County	$ 242,937		Ellis	$ 245,530
135	Southern Lyon County	$ 185,751	Onaga-Havensville-Wheaton	$ 242,253		Attica	$ 243,960
136	Hugoton Public Schools	$ 185,624	South Barber	$ 240,255		Bluestem	$ 243,826
137	Oakley	$ 185,367	Peabody-Burns	$ 239,519		Hoxie Community Schools	$ 240,819
138	Caney Valley	$ 182,353	Southeast Of Saline	$ 235,718		Oswego	$ 240,199
139	Barber County North	$ 180,959	Piper-Kansas City	$ 235,612		Cherokee	$ 239,301
140	Herington	$ 180,624	Cherokee	$ 233,119		Moundridge	$ 235,811
141	Inman	$ 178,764	Ellis	$ 228,321		Royal Valley	$ 232,879
142	Holcomb	$ 174,811	Bluestem	$ 224,596		Ellsworth	$ 232,431
143	Scott County	$ 173,879	Burlingame Public School	$ 224,442		Dighton	$ 228,952
144	Riley County	$ 172,640	Ness City	$ 220,328		Satanta	$ 227,096
145	Central Heights	$ 172,462	Satanta	$ 213,725		South Barber	$ 221,496
146	Belle Plaine	$ 172,165	Rural Vista	$ 213,536		Haven Public Schools	$ 220,899
147	Sterling	$ 171,722	Royal Valley	$ 211,717		Meade	$ 220,470
148	South Brown County	$ 171,183	Dighton	$ 210,971		Herington	$ 219,118
149	Riverton	$ 170,921	Comanche County	$ 210,419		Gardner Edgerton	$ 218,923
150	Hoxie Community Schools	$ 168,845	Sublette	$ 203,135		Kiowa County	$ 210,500
151	Valley Heights	$ 167,622	Canton-Galva	$ 202,509		Woodson	$ 208,556
152	Rock Hills	$ 166,093	Kiowa County	$ 201,880		Eureka	$ 208,457
153	Oskaloosa Public Schools	$ 165,580	Eureka	$ 201,790		Skyline Schools	$ 205,785
154	Cherryvale	$ 163,094	Perry Public Schools	$ 201,741		Durham-Hillsboro-Lehigh	$ 203,732
155	Central Plains	$ 160,170	Skyline Schools	$ 199,031		Remington-Whitewater	$ 203,684
156	Kismet-Plains	$ 158,455	Chautauqua Co Community	$ 198,309		Marion-Florence	$ 198,786
157	Eureka	$ 156,801	Central	$ 193,408		Rural Vista	$ 196,828
158	Easton	$ 156,546	Frontenac Public Schools	$ 190,154		Ness City	$ 193,055
159	Centre	$ 156,251	Woodson	$ 189,464		Rock Hills	$ 192,414

District Rankings by Funding Amount							
Rank	Statutory		Flat Grant			Weighted	
160	Waconda	$ 151,485	Oxford	$ 186,917		Sublette	$ 190,837
161	Republic County	$ 147,069	Ellsworth	$ 184,017		Humboldt	$ 185,973
162	Oxford	$ 146,869	Meade	$ 183,871		Ellinwood Public Schools	$ 184,948
163	Conway Springs	$ 145,352	Stockton	$ 182,751		Oxford	$ 183,475
164	Bluestem	$ 144,386	Marion-Florence	$ 180,742		Chautauqua Co Community	$ 181,984
165	Lincoln	$ 142,931	Rock Hills	$ 179,211		Oakley	$ 181,561
166	Woodson	$ 142,858	Ellinwood Public Schools	$ 176,057		Canton-Galva	$ 179,527
167	Vermillion	$ 142,553	Humboldt	$ 175,922		Altoona-Midway	$ 179,166
168	Lyndon	$ 142,261	Attica	$ 175,502		Comanche County	$ 178,573
169	McLouth	$ 141,136	Marmaton Valley	$ 174,490		Conway Springs	$ 176,388
170	Rawlins County	$ 140,545	Flinthills	$ 173,441		Waconda	$ 171,117
171	Cimarron-Ensign	$ 140,124	St John-Hudson	$ 169,963		Republic County	$ 167,411
172	Erie-Galesburg	$ 138,602	Stafford	$ 167,889		Marmaton Valley	$ 166,846
173	Plainville	$ 137,498	Waconda	$ 164,742		Stockton	$ 163,927
174	Skyline Schools	$ 136,951	Macksville	$ 164,111		Stafford	$ 161,180
175	Jefferson County North	$ 136,586	Ell-Saline	$ 163,710		Southeast Of Saline	$ 160,478
176	Canton-Galva	$ 135,310	Hoxie Community Schools	$ 163,676		Lebo-Waverly	$ 158,149
177	Douglass Public Schools	$ 133,863	Haven Public Schools	$ 161,860		Washington Co. Schools	$ 152,258
178	Stafford	$ 133,737	McLouth	$ 157,994		Central	$ 150,831
179	Oberlin	$ 132,724	Altoona-Midway	$ 157,094		Flinthills	$ 150,226
180	Ell-Saline	$ 131,703	Conway Springs	$ 151,533		McLouth	$ 149,860
181	Osborne County	$ 129,522	Oakley	$ 149,698		Macksville	$ 149,548
182	St John-Hudson	$ 126,650	Troy Public Schools	$ 148,147		Cimarron-Ensign	$ 147,799
183	North Lyon County	$ 126,502	Vermillion	$ 144,100		Pike Valley	$ 145,944
184	Oswego	$ 124,624	Durham-Hillsboro-Lehigh	$ 143,325		Cedar Vale	$ 141,426
185	Solomon	$ 123,365	Cimarron-Ensign	$ 141,990		Kismet-Plains	$ 136,007
186	Uniontown	$ 121,326	Silver Lake	$ 141,227		Ell-Saline	$ 134,654
187	Chase County	$ 119,573	Republic County	$ 135,720		Silver Lake	$ 133,975
188	Comanche County	$ 117,487	Wabaunsee	$ 133,975		Vermillion	$ 130,570
189	Goessel	$ 115,744	Oskaloosa Public Schools	$ 131,960		Marais Des Cygnes Valley	$ 129,964
190	Kinsley-Offerle	$ 115,554	Washington Co. Schools	$ 131,436		Kinsley-Offerle	$ 129,767
191	Atchison Co Comm Schools	$ 115,107	Marais Des Cygnes Valley	$ 131,152		Frontenac Public Schools	$ 128,602

District Rankings by Funding Amount								
Rank	Statutory			Flat Grant			Weighted		
192	Northeast	$	114,308	Thunder Ridge Schools	$	131,089	Wabaunsee	$	127,963
193	Barnes	$	113,934	Pike Valley	$	129,812	Ashland	$	120,142
194	Cherokee	$	112,803	Remington-Whitewater	$	128,867	Cunningham	$	119,873
195	Madison-Virgil	$	112,334	Kismet-Plains	$	128,296	Chetopa-St. Paul	$	119,033
196	Washington Co. Schools	$	110,263	Goessel	$	128,195	Northern Valley	$	118,907
197	Peabody-Burns	$	110,180	Chetopa-St. Paul	$	126,004	Valley Falls	$	116,418
198	Sylvan Grove	$	109,422	Spearville	$	124,958	Bucklin	$	116,133
199	Blue Valley - Randolph	$	109,421	Atchison Co Comm Schools	$	123,074	St John-Hudson	$	111,193
200	Burlingame Public School	$	109,331	Rawlins County	$	122,695	Spearville	$	110,324
201	Remington-Whitewater	$	107,854	Kinsley-Offerle	$	119,555	Thunder Ridge Schools	$	108,275
202	Mission Valley	$	107,418	Southern Lyon County	$	118,012	Goessel	$	107,241
203	Ellinwood Public Schools	$	106,612	Wakeeney	$	117,600	Piper-Kansas City	$	104,682
204	Little River	$	104,918	Ashland	$	109,341	Smoky Valley	$	104,378
205	Lakin	$	103,483	Cunningham	$	108,099	Southern Lyon County	$	103,271
206	Valley Falls	$	102,970	Cedar Vale	$	106,395	Troy Public Schools	$	102,324
207	Doniphan West Schools	$	102,500	Deerfield	$	102,271	Montezuma	$	100,560
208	Syracuse	$	101,922	Smith Center	$	101,369	Clifton-Clyde	$	100,231
209	Ellis	$	101,861	Bucklin	$	100,517	Deerfield	$	99,593
210	Kiowa County	$	98,258	Riley County	$	100,147	Hodgeman County Schools	$	99,069
211	Chetopa-St. Paul	$	94,906	Golden Plains	$	99,451	Lincoln	$	98,500
212	Wabaunsee	$	92,331	Graham County	$	96,948	Norton Community Schools	$	98,025
213	Marmaton Valley	$	92,266	Valley Falls	$	95,411	Stanton County	$	95,198
214	Stockton	$	91,541	Hodgeman County Schools	$	95,087	Easton	$	93,759
215	LaCrosse	$	88,744	Montezuma	$	94,289	Rawlins County	$	93,387
216	LeRoy-Gridley	$	88,722	Jefferson County North	$	94,116	Phillipsburg	$	90,827
217	Rural Vista	$	88,157	Phillipsburg	$	93,831	Smith Center	$	90,433
218	Crest	$	87,074	Northern Valley	$	89,815	Uniontown	$	89,375
219	Elk Valley	$	86,916	Girard	$	88,439	Moscow Public Schools	$	87,540
220	Marais Des Cygnes Valley	$	86,901	Stanton County	$	87,305	Riley County	$	86,128
221	Clifton-Clyde	$	86,620	Lebo-Waverly	$	85,828	Weskan	$	84,771
222	South Haven	$	85,414	Weskan	$	84,650	Victoria	$	84,304
223	Troy Public Schools	$	84,936	Moscow Public Schools	$	84,264	Perry Public Schools	$	83,101

District Rankings by Funding Amount							
Rank	Statutory		Flat Grant			Weighted	
224	Udall	$ 80,885	Victoria	$ 83,101		Atchison Co Comm Schools	$ 82,634
225	Meade	$ 80,710	Valley Heights	$ 78,284		Little River	$ 78,304
226	Stanton County	$ 80,402	Lincoln	$ 76,865		Wakeeney	$ 76,777
227	Elkhart	$ 79,013	Clifton-Clyde	$ 73,966		Golden Plains	$ 76,034
228	Cunningham	$ 78,875	Western Plains	$ 73,891		Graham County	$ 73,822
229	Argonia Public Schools	$ 78,032	Easton	$ 72,618		Oskaloosa Public Schools	$ 73,240
230	Otis-Bison	$ 77,808	Caldwell	$ 68,509		Cheylin	$ 72,242
231	Pretty Prairie	$ 77,319	Plainville	$ 68,181		Wallace County Schools	$ 71,216
232	Victoria	$ 75,859	Uniontown	$ 68,124		Western Plains	$ 65,337
233	South Barber	$ 75,773	Norton Community Schools	$ 66,837		Greeley County Schools	$ 63,173
234	Ness City	$ 74,102	Wallace County Schools	$ 65,026		Jefferson County North	$ 63,132
235	Golden Plains	$ 72,916	Oberlin	$ 64,702		St Francis Comm Sch	$ 58,884
236	Dexter	$ 72,476	Cheylin	$ 63,208		Solomon	$ 57,648
237	Leoti	$ 72,453	Solomon	$ 56,418		Valley Heights	$ 53,596
238	Macksville	$ 71,877	Palco	$ 54,002		Paradise	$ 53,522
239	Spearville	$ 71,750	St Francis Comm Sch	$ 52,745		Palco	$ 50,301
240	Central	$ 70,233	Sterling	$ 50,319		Quinter Public Schools	$ 48,033
241	Flinthills	$ 68,911	Chase-Raymond	$ 48,666		Girard	$ 45,187
242	Southern Cloud	$ 65,861	Greeley County Schools	$ 45,847		Plainville	$ 41,866
243	Northern Valley	$ 64,623	Paradise	$ 44,409		Chase-Raymond	$ 39,700
244	Hodgeman County Schools	$ 64,570	Haviland	$ 43,422		Wheatland	$ 38,761
245	Onaga-Havensville-Wheaton	$ 64,150	Wheatland	$ 43,034		Oberlin	$ 38,580
246	Fairfield	$ 64,055	Little River	$ 42,769		Copeland	$ 38,268
247	Pike Valley	$ 63,647	Fairfield	$ 40,949		Ingalls	$ 37,509
248	Sublette	$ 61,943	Prairie View	$ 39,783		Caldwell	$ 36,641
249	Chase-Raymond	$ 61,908	Copeland	$ 34,832		Haviland	$ 33,485
250	St Francis Comm Sch	$ 61,618	Ingalls	$ 32,512		Sterling	$ 27,362
251	Thunder Ridge Schools	$ 60,614	Sedgwick Public Schools	$ 32,408		Grinnell Public Schools	$ 27,323
252	Burrton	$ 58,764	Grinnell Public Schools	$ 32,041		Lyndon	$ 25,257
253	Brewster	$ 56,164	Burrton	$ 29,349		Crest	$ 24,196
254	Cheylin	$ 55,700	Crest	$ 27,312		Lewis	$ 22,035
255	Weskan	$ 54,440	Smoky Valley	$ 21,804		Burrton	$ 21,137

District Rankings by Funding Amount								
Rank	Statutory			Flat Grant			Weighted		
256	Ingalls	$	54,094	Quinter Public Schools	$	18,898	Sedgwick Public Schools	$	20,143
257	Minneola	$	53,379	Lewis	$	16,621	Brewster	$	13,905
258	Pawnee Heights	$	52,291	Pawnee Heights	$	16,448	Minneola	$	13,866
259	Altoona-Midway	$	50,568	Minneola	$	16,263	Centre	$	13,279
260	Satanta	$	48,602	Brewster	$	15,938	Barnes	$	10,937
261	Bucklin	$	48,372	LaCrosse	$	15,376	Rolla	$	10,005
262	Ashland	$	48,246	Pretty Prairie	$	14,483	Hamilton	$	9,395
263	Caldwell	$	47,765	Rolla	$	10,966	Pawnee Heights	$	4,993
264	Greeley County Schools	$	47,376	Southern Cloud	$	1,185	Pretty Prairie	$	2,641
265	Wallace County Schools	$	46,414	Chase County	$	1,032	Fowler	$	747
266	Deerfield	$	43,907	Hamilton	$	(1,989)	Logan	$	(1,446)
267	Wheatland	$	43,365	Fowler	$	(3,545)	LaCrosse	$	(1,592)
268	Logan	$	41,939	Mission Valley	$	(6,261)	Healy Public Schools	$	(11,474)
269	Paradise	$	41,015	Logan	$	(6,933)	LeRoy-Gridley	$	(11,995)
270	Dighton	$	40,719	Lyndon	$	(8,221)	Fairfield	$	(22,035)
271	Lewis	$	40,311	Centre	$	(9,958)	Chase County	$	(25,131)
272	Attica	$	40,268	LeRoy-Gridley	$	(11,671)	Southern Cloud	$	(26,871)
273	Montezuma	$	37,920	Osborne County	$	(14,294)	Prairie View	$	(30,568)
274	Grinnell Public Schools	$	36,282	Healy Public Schools	$	(15,046)	South Haven	$	(31,061)
275	Healy Public Schools	$	35,555	Barnes	$	(24,272)	Mission Valley	$	(36,435)
276	Cedar Vale	$	35,472	Seaman	$	(28,719)	Triplains	$	(43,995)
277	Triplains	$	31,924	Madison-Virgil	$	(32,765)	Osborne County	$	(44,896)
278	Palco	$	30,764	South Haven	$	(39,869)	Madison-Virgil	$	(47,968)
279	Haviland	$	28,814	Triplains	$	(43,947)	Seaman	$	(63,364)
280	Moscow Public Schools	$	27,358	Blue Valley - Randolph	$	(49,371)	Blue Valley - Randolph	$	(64,363)
281	Western Plains	$	26,615	North Lyon County	$	(67,574)	Otis-Bison	$	(68,158)
282	Fowler	$	26,551	Otis-Bison	$	(74,460)	Elk Valley	$	(72,951)
283	Copeland	$	22,128	Concordia	$	(75,442)	North Lyon County	$	(82,259)
284	Rolla	$	21,788	Jayhawk	$	(92,803)	Concordia	$	(108,955)
285	Hamilton	$	3,063	Elk Valley	$	(93,926)	Argonia Public Schools	$	(146,273)
286	Pleasanton	$	-	Argonia Public Schools	$	(134,314)	Jayhawk	$	(165,707)

Appendix I - Kansas School Districts Ranked by Percentage of Change

District Ranking by Percentage of Funding Change									
Rank	Statutory			Flat Grant			Weighted		
	District	Gain/Loss	% Increase or Decrease	District	Gain/Loss	% Increase or Decrease	District	Gain/Loss	% Increase or Decrease
1	North Jackson	$ 192,949	73.19%	Elkhart	$ 1,188,215	460.44%	Elkhart	$ 1,334,021	516.94%
2	Kansas City	$ 7,648,732	68.41%	North Jackson	$ 398,599	151.19%	Sylvan Grove	$ 459,203	181.36%
3	Healy Public Schools	$ 35,555	58.56%	Dexter	$ 417,885	133.57%	North Jackson	$ 418,726	158.82%
4	Winfield	$ 1,484,440	58.40%	Satanta	$ 213,725	128.08%	Dexter	$ 457,830	146.34%
5	Fort Leavenworth	$ 697,257	55.91%	Onaga-Havensville-Wheaton	$ 242,253	126.42%	Ulysses	$ 1,321,792	143.67%
6	Weskan	$ 54,440	55.53%	Ulysses	$ 1,119,995	121.74%	Satanta	$ 227,096	136.09%
7	Cheylin	$ 55,700	53.43%	Dighton	$ 210,971	119.03%	Dighton	$ 228,952	129.18%
8	Topeka Public Schools	$ 8,715,929	51.70%	South Brown County	$ 640,883	115.64%	Onaga-Havensville-Wheaton	$ 246,984	128.89%
9	Lansing	$ 1,480,738	51.24%	Arkansas City	$ 3,655,221	115.21%	El Dorado	$ 2,009,987	122.02%
10	Garden City	$ 2,539,321	50.48%	El Dorado	$ 1,854,283	112.57%	Altoona-Midway	$ 179,166	115.59%
11	Rawlins County	$ 140,545	50.06%	Kansas City	$ 12,295,161	109.97%	Leoti	$ 270,345	111.50%
12	Brewster	$ 56,164	49.50%	Atchison Public Schools	$ 1,699,620	106.47%	Attica	$ 243,960	110.73%
13	Atchison Public Schools	$ 782,744	49.03%	Sylvan Grove	$ 264,413	104.43%	South Brown County	$ 603,018	108.81%
14	Grinnell Public Schools	$ 36,282	48.68%	Jefferson West	$ 1,120,411	103.79%	Atchison Public Schools	$ 1,726,338	108.14%
15	Waconda	$ 151,485	48.12%	Altoona-Midway	$ 157,094	101.35%	Kansas City	$ 11,954,871	106.93%
16	De Soto	$ 3,258,277	47.84%	Leoti	$ 244,704	100.92%	Derby	$ 6,654,961	98.15%
17	Quinter Public Schools	$ 219,941	47.75%	Ness City	$ 220,328	99.62%	Lakin	$ 371,500	97.38%
18	Lawrence	$ 6,036,170	47.38%	Udall	$ 348,831	99.25%	Udall	$ 341,018	97.03%
19	Marysville	$ 339,273	46.94%	Great Bend	$ 2,314,795	95.66%	Jefferson West	$ 1,042,275	96.56%
20	Blue Valley	$ 13,194,680	46.87%	Moscow Public Schools	$ 84,264	92.79%	Moscow Public Schools	$ 87,540	96.40%
21	Graham County	$ 211,101	46.80%	Lakin	$ 341,627	89.55%	Great Bend	$ 2,287,174	94.52%
22	Hoxie Community Schools	$ 168,845	46.70%	South Barber	$ 240,255	89.07%	Arkansas City	$ 2,987,926	94.18%
23	Oakley	$ 185,367	46.53%	Winfield	$ 2,253,768	88.67%	Spring Hill	$ 3,848,075	92.99%
24	Wakeeney	$ 195,332	46.19%	Sublette	$ 203,135	88.03%	Paola	$ 1,748,476	92.97%
25	Wheatland	$ 43,365	46.14%	Syracuse	$ 298,405	87.51%	Peabody-Burns	$ 272,573	90.58%
26	Burlington	$ 534,170	46.02%	Weskan	$ 84,650	86.35%	Winfield	$ 2,300,213	90.50%
27	LeRoy-Gridley	$ 88,722	45.65%	Garden City	$ 4,332,346	86.12%	Syracuse	$ 308,031	90.33%
28	Silver Lake	$ 274,076	44.76%	Halstead	$ 561,747	85.61%	Parsons	$ 1,210,743	90.20%
29	Rock Hills	$ 166,093	44.12%	Spring Hill	$ 3,526,930	85.23%	Ness City	$ 193,055	87.29%
30	West Elk	$ 322,289	43.94%	Clay County	$ 913,962	83.42%	Weskan	$ 84,771	86.47%
31	Golden Plains	$ 72,916	43.67%	Hiawatha	$ 776,829	81.68%	Cedar Vale	$ 141,426	84.37%
32	Lebo-Waverly	$ 303,360	43.45%	Derby	$ 5,482,306	80.85%	Central Heights	$ 436,613	84.25%
33	Olathe	$ 15,382,896	43.24%	Liberal	$ 2,177,476	80.59%	Sublette	$ 190,837	82.70%
34	Sylvan Grove	$ 109,422	43.22%	Neodesha	$ 529,423	80.45%	Kingman - Norwich	$ 935,097	82.46%
35	Lincoln	$ 142,931	42.77%	Rural Vista	$ 213,536	80.27%	South Barber	$ 221,496	82.11%
36	Wallace County Schools	$ 46,414	42.18%	Fredonia	$ 443,539	80.11%	Wamego	$ 1,254,836	81.96%
37	Basehor-Linwood	$ 1,369,706	41.65%	Attica	$ 175,502	79.66%	Montezuma	$ 100,560	79.52%
38	Fredonia	$ 227,923	41.17%	Peabody-Burns	$ 239,519	79.59%	Cherryvale	$ 465,156	79.38%
39	Abilene	$ 605,553	41.07%	Western Plains	$ 73,891	78.97%	Garden City	$ 3,921,654	77.96%
40	Valley Heights	$ 167,622	41.00%	Twin Valley	$ 471,835	78.45%	Twin Valley	$ 467,849	77.79%
41	Haysville	$ 2,534,685	40.72%	Wamego	$ 1,194,020	77.99%	Burlingame Public School	$ 249,555	77.11%
42	Beloit	$ 377,504	40.58%	Central Heights	$ 402,844	77.74%	Douglass Public Schools	$ 475,609	76.82%
43	Wichita	$ 23,114,177	40.21%	Marysville	$ 548,379	75.87%	Doniphan West Schools	$ 334,884	76.69%

District Ranking by Percentage of Funding Change									
Rank	Statutory			Flat Grant			Weighted		
44	Kaw Valley	$ 670,591	39.51%	Columbus	$ 706,917	74.82%	Ashland	$ 120,142	76.49%
45	Shawnee Mission Pub Sch	$ 9,928,511	39.19%	Parsons	$ 1,002,202	74.66%	Hugoton Public Schools	$ 475,174	76.31%
46	Gardner Edgerton	$ 3,503,421	39.04%	Montezuma	$ 94,289	74.56%	Meade	$ 220,470	74.56%
47	Blue Valley - Randolph	$ 109,421	38.35%	Holton	$ 479,238	73.17%	Rural Vista	$ 196,828	73.99%
48	Turner-Kansas City	$ 1,245,231	38.29%	Hesston	$ 443,674	73.12%	Hesston	$ 447,166	73.70%
49	Stafford	$ 133,737	38.24%	Kingman - Norwich	$ 814,598	71.83%	Hiawatha	$ 697,059	73.29%
50	Northern Valley	$ 64,623	38.24%	Independence	$ 1,227,134	71.40%	Pleasanton	$ 308,769	73.09%
51	Goddard	$ 2,823,071	38.22%	Douglass Public Schools	$ 438,965	70.90%	Baxter Springs	$ 639,281	72.35%
52	Herington	$ 180,624	38.10%	Hugoton Public Schools	$ 435,380	69.92%	Iola	$ 854,931	71.28%
53	Smoky Valley	$ 363,394	37.55%	Ashland	$ 109,341	69.61%	Pike Valley	$ 145,944	71.15%
54	McPherson	$ 1,040,629	37.27%	Burlingame Public School	$ 224,442	69.35%	Marysville	$ 512,059	70.84%
55	Leavenworth	$ 1,460,116	37.19%	Augusta	$ 1,128,035	68.99%	Fredonia	$ 389,992	70.44%
56	Shawnee Heights	$ 1,610,078	37.06%	Deerfield	$ 102,271	68.67%	Northern Valley	$ 118,907	70.36%
57	Durham-Hillsboro-Lehigh	$ 335,333	36.97%	Cherryvale	$ 395,975	67.58%	Halstead	$ 460,962	70.25%
58	Canton-Galva	$ 135,310	36.73%	Iola	$ 794,858	66.27%	Western Plains	$ 65,337	69.83%
59	Peabody-Burns	$ 110,180	36.61%	Circle	$ 1,152,609	66.24%	Erie-Galesburg	$ 338,058	69.73%
60	Moundridge	$ 201,755	36.46%	Pleasanton	$ 277,849	65.77%	Inman	$ 363,365	69.58%
61	Kinsley-Offerle	$ 115,554	35.89%	Pratt	$ 915,540	65.47%	Cheylin	$ 72,242	69.29%
62	Hesston	$ 217,213	35.80%	Riverside	$ 420,617	65.21%	Holton	$ 444,326	67.84%
63	Triplains	$ 31,924	35.62%	Holcomb	$ 380,393	64.88%	Liberal	$ 1,828,075	67.66%
64	Santa Fe Trail	$ 464,286	35.62%	Inman	$ 337,961	64.72%	Neodesha	$ 441,550	67.10%
65	Prairie Hills	$ 221,469	35.61%	Ft Larned	$ 654,455	64.63%	Riverside	$ 431,851	66.95%
66	Valley Center Pub Sch	$ 1,271,276	35.45%	Paola	$ 1,209,796	64.33%	Deerfield	$ 99,593	66.88%
67	Smith Center	$ 194,902	35.23%	Nemaha Central	$ 383,351	64.04%	Hoxie Community Schools	$ 240,819	66.61%
68	Marion-Florence	$ 261,175	34.92%	Doniphan West Schools	$ 278,856	63.86%	Scott County	$ 388,360	66.24%
69	Eudora	$ 704,347	34.78%	Scott County	$ 372,840	63.60%	North Ottawa County	$ 484,745	66.12%
70	Halstead	$ 228,032	34.75%	Marmaton Valley	$ 174,490	63.54%	Caney Valley	$ 398,343	65.72%
71	Pawnee Heights	$ 52,291	34.63%	Cedar Vale	$ 106,395	63.47%	Clay County	$ 717,568	65.50%
72	Centre	$ 156,251	34.61%	Garnett	$ 688,384	63.43%	Independence	$ 1,116,522	64.96%
73	Oberlin	$ 132,724	34.53%	Pike Valley	$ 129,812	63.29%	Galena	$ 493,991	64.80%
74	Goodland	$ 294,280	34.47%	Abilene	$ 923,332	62.62%	Wallace County Schools	$ 71,216	64.71%
75	Chase-Raymond	$ 61,908	34.45%	Macksville	$ 164,111	62.60%	Pratt	$ 901,727	64.48%
76	Hiawatha	$ 327,306	34.41%	Meade	$ 183,871	62.19%	Columbus	$ 605,400	64.07%
77	Russell County	$ 348,398	34.39%	Thunder Ridge Schools	$ 131,089	62.00%	Holcomb	$ 375,146	63.98%
78	Inman	$ 178,764	34.23%	Erie-Galesburg	$ 299,197	61.71%	Ellis	$ 245,530	63.24%
79	Holton	$ 221,276	33.79%	Cheylin	$ 63,208	60.63%	Circle	$ 1,100,241	63.23%
80	Burlingame Public School	$ 109,331	33.78%	North Ottawa County	$ 439,070	59.89%	Bucklin	$ 116,133	61.53%
81	Baldwin City	$ 494,748	33.77%	Central	$ 193,408	59.66%	Augusta	$ 1,006,083	61.53%
82	Marmaton Valley	$ 92,266	33.60%	Golden Plains	$ 99,451	59.56%	Northeast	$ 339,054	60.93%
83	Ness City	$ 74,102	33.51%	Wallace County Schools	$ 65,026	59.09%	Marmaton Valley	$ 166,846	60.76%
84	Nemaha Central	$ 200,500	33.50%	Ellis	$ 228,321	58.81%	Ft Larned	$ 614,573	60.69%
85	Osage City	$ 282,457	33.49%	Stockton	$ 182,751	58.57%	Topeka Public Schools	$ 9,913,596	58.81%
86	Onaga-Havensville-Wheaton	$ 64,150	33.48%	Baxter Springs	$ 509,342	57.64%	Nemaha Central	$ 344,531	57.56%
87	Vermillion	$ 142,553	33.40%	Lansing	$ 1,654,696	57.26%	Salina	$ 4,621,871	57.44%
88	Lyons	$ 277,834	33.35%	Galena	$ 432,707	56.76%	Newton	$ 1,915,871	57.24%

District Ranking by Percentage of Funding Change												
Rank	Statutory				Flat Grant				Weighted			
89	Little River	$	104,918	33.31%	Pittsburg	$	2,011,671	56.38%	Abilene	$	843,467	57.21%
90	Central Heights	$	172,462	33.28%	Rose Hill Public Schools	$	760,935	55.84%	Macksville	$	149,548	57.04%
91	Clay County	$	364,211	33.24%	Flinthills	$	173,441	55.28%	Kiowa County	$	210,500	57.04%
92	Southern Lyon County	$	185,751	33.20%	Canton-Galva	$	202,509	54.97%	Manhattan-Ogden	$	5,105,864	56.54%
93	Rural Vista	$	88,157	33.14%	Kiowa County	$	201,880	54.71%	Waconda	$	171,117	54.36%
94	Chautauqua Co Community	$	228,785	33.05%	Salina	$	4,398,586	54.66%	Wellington	$	1,121,084	54.23%
95	Kismet-Plains	$	158,455	32.97%	Northeast	$	303,716	54.58%	Central Plains	$	291,783	53.76%
96	Auburn Washburn	$	2,684,100	32.83%	Central Plains	$	294,553	54.27%	Copeland	$	38,268	53.34%
97	Humboldt	$	299,118	32.78%	Bucklin	$	100,517	53.26%	Pittsburg	$	1,900,082	53.25%
98	Altoona-Midway	$	50,568	32.63%	Northern Valley	$	89,815	53.15%	Barber County North	$	336,548	53.17%
99	Derby	$	2,209,053	32.58%	Andover	$	2,739,464	52.61%	Stockton	$	163,927	52.54%
100	Ft Larned	$	329,413	32.53%	Topeka Public Schools	$	8,854,869	52.53%	Chapman	$	642,521	52.37%
101	Augusta	$	530,791	32.46%	Herington	$	249,011	52.52%	Cherokee	$	239,301	51.22%
102	Spring Hill	$	1,342,352	32.44%	Waconda	$	164,742	52.33%	Thunder Ridge Schools	$	108,275	51.21%
103	Neodesha	$	212,961	32.36%	Colby Public Schools	$	340,458	51.84%	West Elk	$	375,142	51.15%
104	West Franklin	$	272,389	32.12%	Mulvane	$	972,410	51.25%	Rock Hills	$	192,414	51.11%
105	Renwick	$	765,404	32.03%	Palco	$	54,002	51.02%	Hays	$	1,827,888	49.51%
106	Iola	$	383,616	31.98%	Newton	$	1,677,058	50.11%	Canton-Galva	$	179,527	48.73%
107	Marais Des Cygnes Valley	$	86,901	31.92%	Comanche County	$	210,419	49.94%	Wellsville	$	513,793	48.00%
108	Geary County Schools	$	3,106,778	31.91%	Cherokee	$	233,119	49.90%	Flinthills	$	150,226	47.88%
109	Rock Creek	$	394,686	31.90%	Spearville	$	124,958	48.88%	Marais Des Cygnes Valley	$	129,964	47.73%
110	Tonganoxie	$	693,501	31.79%	Manhattan-Ogden	$	4,412,884	48.87%	Riverton	$	328,730	47.67%
111	Ell-Saline	$	131,703	31.75%	McPherson	$	1,364,017	48.85%	Palco	$	50,301	47.52%
112	Parsons	$	425,035	31.67%	Moundridge	$	268,794	48.58%	Garnett	$	515,051	47.46%
113	Piper-Kansas City	$	1,072,947	31.60%	Copeland	$	34,832	48.56%	Lansing	$	1,370,280	47.42%
114	Royal Valley	$	214,500	31.60%	Marais Des Cygnes Valley	$	131,152	48.17%	Mulvane	$	897,410	47.30%
115	Chanute Public Schools	$	626,743	31.17%	Emporia	$	2,069,997	48.13%	Central	$	150,831	46.52%
116	St Francis Comm Sch	$	61,618	31.05%	Stafford	$	167,889	48.01%	Herington	$	219,118	46.22%
117	Pike Valley	$	63,647	31.03%	Riverton	$	330,447	47.92%	Osage City	$	389,443	46.17%
118	Twin Valley	$	186,622	31.03%	Barber County North	$	303,319	47.92%	Stafford	$	161,180	46.09%
119	South Brown County	$	171,183	30.89%	Hays	$	1,758,382	47.63%	Colby Public Schools	$	299,732	45.64%
120	Copeland	$	22,128	30.85%	Rock Hills	$	179,211	47.60%	Beloit	$	424,422	45.63%
121	Solomon	$	123,365	30.82%	Caney Valley	$	284,491	46.94%	Oakley	$	181,561	45.58%
122	Conway Springs	$	145,352	30.75%	Chapman	$	569,446	46.41%	Golden Plains	$	76,034	45.54%
123	Sedgwick Public Schools	$	198,200	30.73%	Oswego	$	259,867	46.22%	Skyline Schools	$	205,785	45.17%
124	Ashland	$	48,246	30.71%	Lyons	$	384,794	46.19%	Rock Creek	$	558,603	45.15%
125	Southeast Of Saline	$	214,960	30.68%	Wheatland	$	43,034	45.79%	Morris County	$	404,489	44.89%
126	Elkhart	$	79,013	30.62%	Osage City	$	381,996	45.29%	Santa Fe Trail	$	583,673	44.78%
127	Crest	$	87,074	30.58%	Hoxie Community Schools	$	163,676	45.27%	Valley Center Pub Sch	$	1,588,042	44.29%
128	Ottawa	$	870,647	30.54%	Fort Scott	$	1,015,539	44.68%	Cunningham	$	119,873	43.99%
129	Ellsworth	$	199,225	30.50%	Baldwin City	$	650,915	44.42%	Bluestem	$	243,826	43.58%
130	Phillipsburg	$	215,079	30.49%	Wellington	$	916,783	44.35%	Spearville	$	110,324	43.16%
131	Jayhawk	$	254,637	30.36%	West Elk	$	324,656	44.27%	Chanute Public Schools	$	864,136	42.98%
132	Sterling	$	171,722	30.33%	Rawlins County	$	122,695	43.70%	Baldwin City	$	628,641	42.90%
133	Manhattan-Ogden	$	2,723,593	30.16%	Skyline Schools	$	199,031	43.69%	Hutchinson Public Schools	$	2,345,888	42.88%

District Ranking by Percentage of Funding Change									
Rank	Statutory			Flat Grant			Weighted		
134	Moscow Public Schools	$ 27,358	30.13%	Osawatomie	$ 779,361	43.64%	Rose Hill Public Schools	$ 582,796	42.76%
135	Caney Valley	$ 182,353	30.09%	Valley Center Pub Sch	$ 1,560,026	43.51%	Woodson	$ 208,556	42.74%
136	Skyline Schools	$ 136,951	30.06%	Prairie Hills	$ 268,688	43.20%	Oswego	$ 240,199	42.72%
137	Montezuma	$ 37,920	29.99%	Grinnell Public Schools	$ 32,041	42.99%	Hodgeman County Schools	$ 99,069	42.66%
138	Ingalls	$ 54,094	29.95%	Chanute Public Schools	$ 859,258	42.74%	Moundridge	$ 235,811	42.62%
139	Rolla	$ 21,788	29.94%	Hodgeman County Schools	$ 95,087	40.95%	Comanche County	$ 178,573	42.38%
140	Syracuse	$ 101,922	29.89%	Bluestem	$ 224,596	40.15%	Emporia	$ 1,818,120	42.27%
141	Leoti	$ 72,453	29.88%	Troy Public Schools	$ 148,147	40.10%	Wheatland	$ 38,761	41.24%
142	Pratt	$ 417,609	29.86%	Cunningham	$ 108,099	39.67%	Washington Co. Schools	$ 152,258	41.04%
143	Independence	$ 512,943	29.84%	Ell-Saline	$ 163,710	39.47%	Eudora	$ 830,389	41.00%
144	Hutchinson Public Schools	$ 1,632,326	29.84%	St John-Hudson	$ 169,963	39.40%	Prairie Hills	$ 254,091	40.86%
145	Holcomb	$ 174,811	29.81%	Woodson	$ 189,464	38.82%	Kinsley-Offerle	$ 129,767	40.31%
146	Hugoton Public Schools	$ 185,624	29.81%	Hutchinson Public Schools	$ 2,118,661	38.73%	Remington-Whitewater	$ 203,684	39.90%
147	Salina	$ 2,398,302	29.80%	Morris County	$ 347,344	38.55%	Haysville	$ 2,475,759	39.78%
148	Norton Community Schools	$ 238,361	29.76%	Beloit	$ 356,191	38.29%	McPherson	$ 1,107,836	39.68%
149	Concordia	$ 321,191	29.73%	Oakley	$ 149,698	37.58%	Greeley County Schools	$ 63,173	39.56%
150	Washington Co. Schools	$ 110,263	29.72%	Fort Leavenworth	$ 465,610	37.34%	Paradise	$ 53,522	38.71%
151	Greeley County Schools	$ 47,376	29.67%	Kinsley-Offerle	$ 119,555	37.14%	Leavenworth	$ 1,516,627	38.63%
152	Paradise	$ 41,015	29.66%	Leavenworth	$ 1,433,056	36.50%	Andover	$ 1,962,814	37.69%
153	Scott County	$ 173,879	29.66%	Wabaunsee	$ 133,975	35.63%	Dodge City	$ 2,080,247	37.48%
154	Mulvane	$ 561,738	29.61%	Washington Co. Schools	$ 131,436	35.43%	Conway Springs	$ 176,388	37.32%
155	Central Plains	$ 160,170	29.51%	Rock Creek	$ 437,447	35.36%	Fort Leavenworth	$ 459,791	36.87%
156	Deerfield	$ 43,907	29.48%	Haviland	$ 43,422	35.01%	Lyons	$ 306,976	36.85%
157	Colby Public Schools	$ 193,585	29.48%	West Franklin	$ 293,722	34.63%	Grinnell Public Schools	$ 27,323	36.66%
158	North Ottawa County	$ 215,782	29.43%	Wellsville	$ 368,171	34.39%	Basehor-Linwood	$ 1,190,107	36.19%
159	Osborne County	$ 129,522	29.40%	Eureka	$ 201,790	34.21%	Lawrence	$ 4,543,841	35.67%
160	Newton	$ 983,198	29.38%	Haysville	$ 2,118,704	34.04%	Ellsworth	$ 232,431	35.58%
161	Chapman	$ 360,414	29.37%	Vermillion	$ 144,100	33.76%	Hoisington	$ 304,541	35.36%
162	St John-Hudson	$ 126,650	29.36%	Goodland	$ 288,047	33.74%	Eureka	$ 208,457	35.34%
163	Stockton	$ 91,541	29.34%	Southeast Of Saline	$ 235,718	33.65%	Royal Valley	$ 232,879	34.30%
164	Morris County	$ 264,057	29.31%	Nickerson	$ 408,042	32.41%	Wabaunsee	$ 127,963	34.03%
165	Woodson	$ 142,858	29.27%	Goessel	$ 128,195	32.29%	Ellinwood Public Schools	$ 184,948	33.34%
166	Riverside	$ 188,257	29.18%	Paradise	$ 44,409	32.12%	Rawlins County	$ 93,387	33.26%
167	Goessel	$ 115,744	29.15%	Conway Springs	$ 151,533	32.06%	West Franklin	$ 280,107	33.03%
168	Logan	$ 41,939	29.14%	Shawnee Heights	$ 1,379,611	31.75%	Republic County	$ 167,411	32.74%
169	Satanta	$ 48,602	29.13%	Ellinwood Public Schools	$ 176,057	31.74%	Fort Scott	$ 743,567	32.72%
170	Ulysses	$ 267,418	29.07%	Hoisington	$ 272,833	31.68%	Clifton-Clyde	$ 100,231	32.69%
171	Palco	$ 30,764	29.06%	Oxford	$ 186,917	31.30%	Nickerson	$ 409,598	32.53%
172	Southern Cloud	$ 65,861	28.99%	Royal Valley	$ 211,717	31.19%	Ell-Saline	$ 134,654	32.46%
173	Cunningham	$ 78,875	28.94%	Basehor-Linwood	$ 1,019,515	31.00%	Stanton County	$ 95,198	32.46%
174	Republic County	$ 147,069	28.76%	Labette County	$ 502,447	30.70%	Osawatomie	$ 576,687	32.29%
175	Thunder Ridge Schools	$ 60,614	28.67%	Stanton County	$ 87,305	29.77%	Shawnee Heights	$ 1,389,343	31.98%
176	Plainville	$ 137,498	28.65%	Goddard	$ 2,166,784	29.34%	Russell County	$ 318,505	31.44%
177	Barber County North	$ 180,959	28.59%	Auburn Washburn	$ 2,389,461	29.23%	Labette County	$ 513,225	31.36%
178	Erie-Galesburg	$ 138,602	28.59%	Lawrence	$ 3,679,655	28.88%	Oxford	$ 183,475	30.73%

District Ranking by Percentage of Funding Change									
Rank	Statutory			Flat Grant			Weighted		
179	Western Plains	$ 26,615	28.44%	Chetopa-St. Paul	$ 126,004	28.82%	Goodland	$ 262,328	30.73%
180	Seaman	$ 1,561,605	28.38%	Greeley County Schools	$ 45,847	28.71%	Vermillion	$ 130,570	30.59%
181	Coffeyville	$ 457,699	28.37%	Chautauqua Co Community	$ 198,309	28.65%	Buhler	$ 831,081	30.55%
182	Clifton-Clyde	$ 86,620	28.25%	Santa Fe Trail	$ 371,103	28.47%	Clearwater	$ 445,984	30.51%
183	Wellington	$ 582,068	28.16%	Ellsworth	$ 184,017	28.17%	Belle Plaine	$ 273,207	30.17%
184	Lewis	$ 40,311	28.14%	Wakeeney	$ 117,600	27.81%	St Francis Comm Sch	$ 58,884	29.67%
185	South Barber	$ 75,773	28.09%	Cimarron-Ensign	$ 141,990	27.70%	Lincoln	$ 98,500	29.48%
186	Spearville	$ 71,750	28.07%	Bonner Springs	$ 863,048	27.28%	Cimarron-Ensign	$ 147,799	28.83%
187	Riley County	$ 172,640	28.05%	Victoria	$ 83,101	27.24%	Kismet-Plains	$ 136,007	28.30%
188	Fowler	$ 26,551	27.98%	Chase-Raymond	$ 48,666	27.08%	Troy Public Schools	$ 102,324	27.70%
189	Wamego	$ 427,352	27.91%	Clearwater	$ 395,402	27.05%	Victoria	$ 84,304	27.63%
190	Comanche County	$ 117,487	27.88%	Belle Plaine	$ 243,822	26.92%	Bonner Springs	$ 873,345	27.61%
191	Cherryvale	$ 163,094	27.83%	Dodge City	$ 1,491,111	26.87%	Chetopa-St. Paul	$ 119,033	27.22%
192	Hodgeman County Schools	$ 64,570	27.80%	Kismet-Plains	$ 128,296	26.69%	Goessel	$ 107,241	27.01%
193	Great Bend	$ 666,563	27.55%	St Francis Comm Sch	$ 52,745	26.58%	Haviland	$ 33,485	27.00%
194	Kingman - Norwich	$ 310,935	27.42%	Republic County	$ 135,720	26.54%	Maize	$ 2,653,020	26.99%
195	Macksville	$ 71,877	27.42%	Eudora	$ 532,391	26.29%	Chaparral Schools	$ 307,082	26.87%
196	Stanton County	$ 80,402	27.41%	Cheney	$ 244,770	26.18%	Cheney	$ 249,438	26.68%
197	Cimarron-Ensign	$ 140,124	27.33%	Buhler	$ 689,900	25.36%	Marion-Florence	$ 198,786	26.58%
198	Meade	$ 80,710	27.30%	Burlington	$ 293,156	25.26%	Chautauqua Co Community	$ 181,984	26.29%
199	Lakin	$ 103,483	27.12%	Remington-Whitewater	$ 128,867	25.24%	Goddard	$ 1,922,719	26.03%
200	Barnes	$ 113,934	27.12%	Coffeyville	$ 403,963	25.04%	De Soto	$ 1,768,252	25.96%
201	Minneola	$ 53,379	27.11%	Chaparral Schools	$ 280,452	24.54%	Kaw Valley	$ 437,872	25.80%
202	Lyndon	$ 142,261	27.05%	Marion-Florence	$ 180,742	24.17%	St John-Hudson	$ 111,193	25.78%
203	Chaparral Schools	$ 306,950	26.86%	Clifton-Clyde	$ 73,966	24.12%	Burlington	$ 291,299	25.10%
204	Sublette	$ 61,943	26.84%	Russell County	$ 242,937	23.98%	Little River	$ 78,304	24.86%
205	Paola	$ 502,722	26.73%	Louisburg	$ 368,734	23.68%	Renwick	$ 564,817	23.63%
206	Emporia	$ 1,147,853	26.69%	Maize	$ 2,318,321	23.58%	Haven Public Schools	$ 220,899	23.45%
207	Fort Scott	$ 605,434	26.64%	Kaw Valley	$ 396,067	23.34%	Southeast Of Saline	$ 160,478	22.91%
208	Kiowa County	$ 98,258	26.63%	McLouth	$ 157,994	23.26%	Valley Falls	$ 116,418	22.67%
209	Eureka	$ 156,801	26.58%	Silver Lake	$ 141,227	23.06%	Lebo-Waverly	$ 158,149	22.65%
210	Dodge City	$ 1,473,399	26.55%	Lincoln	$ 76,865	23.00%	Durham-Hillsboro-Lehigh	$ 203,732	22.46%
211	Argonia Public Schools	$ 78,032	26.53%	Perry Public Schools	$ 201,741	22.18%	Auburn Washburn	$ 1,833,545	22.43%
212	Louisburg	$ 412,975	26.52%	De Soto	$ 1,509,011	22.16%	Chase-Raymond	$ 39,700	22.09%
213	Wellsville	$ 282,429	26.38%	Graham County	$ 96,948	21.49%	McLouth	$ 149,860	22.06%
214	Prairie View	$ 418,660	26.34%	Southern Lyon County	$ 118,012	21.09%	Silver Lake	$ 133,975	21.88%
215	Osawatomie	$ 468,864	26.25%	Frontenac Public Schools	$ 190,154	20.47%	Ingalls	$ 37,509	20.77%
216	Ellis	$ 101,861	26.24%	Shawnee Mission Pub Sch	$ 4,996,371	19.72%	Turner-Kansas City	$ 667,230	20.52%
217	Columbus	$ 247,179	26.16%	Wichita	$ 11,112,539	19.33%	Humboldt	$ 185,973	20.38%
218	Bluestem	$ 144,386	25.81%	Humboldt	$ 175,922	19.28%	Olathe	$ 7,249,474	20.38%
219	Madison-Virgil	$ 112,334	25.75%	Valley Heights	$ 78,284	19.15%	Coffeyville	$ 320,577	19.87%
220	Otis-Bison	$ 77,808	25.69%	Valley Falls	$ 95,411	18.58%	Louisburg	$ 299,984	19.27%
221	Bucklin	$ 48,372	25.63%	Atchison Co Comm Schools	$ 123,074	18.41%	Southern Lyon County	$ 103,271	18.46%
222	Burrton	$ 58,764	25.61%	Smith Center	$ 101,369	18.32%	Wakeeney	$ 76,777	18.16%
223	Galena	$ 194,900	25.56%	Ingalls	$ 32,512	18.00%	Blue Valley	$ 4,968,286	17.65%

District Ranking by Percentage of Funding Change									
Rank	Statutory			Flat Grant			Weighted		
224	Frontenac Public Schools	$ 236,229	25.43%	Geary County Schools	$ 1,734,644	17.82%	Uniontown	$ 89,375	17.25%
225	South Haven	$ 85,414	25.37%	Caldwell	$ 68,509	17.31%	Graham County	$ 73,822	16.36%
226	Maize	$ 2,479,453	25.22%	Haven Public Schools	$ 161,860	17.18%	Smith Center	$ 90,433	16.35%
227	Chase County	$ 119,573	24.99%	Oberlin	$ 64,702	16.83%	Tonganoxie	$ 344,234	15.78%
228	Victoria	$ 75,859	24.86%	Blue Valley	$ 4,734,361	16.82%	Lewis	$ 22,035	15.38%
229	North Lyon County	$ 126,502	24.85%	Riley County	$ 100,147	16.27%	Ottawa	$ 418,348	14.67%
230	Clearwater	$ 362,443	24.79%	Durham-Hillsboro-Lehigh	$ 143,325	15.80%	Solomon	$ 57,648	14.40%
231	Riverton	$ 170,921	24.79%	Renwick	$ 373,261	15.62%	Riley County	$ 86,128	14.00%
232	Cheney	$ 230,932	24.70%	Tonganoxie	$ 337,905	15.49%	Frontenac Public Schools	$ 128,602	13.85%
233	Oxford	$ 146,869	24.60%	Rolla	$ 10,966	15.07%	Shawnee Mission Pub Sch	$ 3,497,476	13.80%
234	Wabaunsee	$ 92,331	24.55%	Turner-Kansas City	$ 477,982	14.70%	Rolla	$ 10,005	13.75%
235	Hoisington	$ 209,827	24.36%	Oskaloosa Public Schools	$ 131,960	14.61%	Valley Heights	$ 53,596	13.11%
236	Girard	$ 252,697	24.16%	Plainville	$ 68,181	14.21%	Phillipsburg	$ 90,827	12.88%
237	Cherokee	$ 112,803	24.15%	Solomon	$ 56,418	14.09%	Wichita	$ 7,308,545	12.72%
238	Circle	$ 419,918	24.13%	Brewster	$ 15,938	14.05%	Atchison Co Comm Schools	$ 82,634	12.36%
239	Hays	$ 888,079	24.06%	Jefferson County North	$ 94,116	13.95%	Brewster	$ 13,905	12.25%
240	Elk Valley	$ 86,916	23.62%	Little River	$ 42,769	13.58%	Norton Community Schools	$ 98,025	12.24%
241	Nickerson	$ 297,186	23.61%	Phillipsburg	$ 93,831	13.30%	Easton	$ 93,759	12.02%
242	Pretty Prairie	$ 77,319	23.57%	Olathe	$ 4,685,493	13.17%	Smoky Valley	$ 104,378	10.79%
243	Doniphan West Schools	$ 102,500	23.47%	Uniontown	$ 68,124	13.15%	Quinter Public Schools	$ 48,033	10.43%
244	Uniontown	$ 121,326	23.42%	Ottawa	$ 368,860	12.94%	Oberlin	$ 38,580	10.04%
245	Haviland	$ 28,814	23.23%	Burrton	$ 29,349	12.79%	Jefferson County North	$ 63,132	9.36%
246	Labette County	$ 379,632	23.20%	Lebo-Waverly	$ 85,828	12.29%	Caldwell	$ 36,641	9.26%
247	Dexter	$ 72,476	23.17%	Fairfield	$ 40,949	11.79%	Burrton	$ 21,137	9.21%
248	Udall	$ 80,885	23.01%	Lewis	$ 16,621	11.60%	Perry Public Schools	$ 83,101	9.14%
249	Troy Public Schools	$ 84,936	22.99%	Pawnee Heights	$ 16,448	10.89%	Plainville	$ 41,866	8.72%
250	Dighton	$ 40,719	22.97%	Crest	$ 27,312	9.59%	Crest	$ 24,196	8.50%
251	LaCrosse	$ 88,744	22.87%	Easton	$ 72,618	9.31%	Oskaloosa Public Schools	$ 73,240	8.11%
252	Andover	$ 1,188,477	22.82%	Gardner Edgerton	$ 808,602	9.01%	Minneola	$ 13,866	7.04%
253	Perry Public Schools	$ 204,411	22.47%	Sterling	$ 50,319	8.89%	Hamilton	$ 9,395	6.41%
254	Pittsburg	$ 796,919	22.34%	Girard	$ 88,439	8.46%	Geary County Schools	$ 613,559	6.30%
255	Oswego	$ 124,624	22.17%	Norton Community Schools	$ 66,837	8.34%	Sterling	$ 27,362	4.83%
256	El Dorado	$ 363,212	22.05%	Minneola	$ 16,263	8.26%	Lyndon	$ 25,257	4.80%
257	Flinthills	$ 68,911	21.97%	Piper-Kansas City	$ 235,612	6.94%	Girard	$ 45,187	4.32%
258	Haven Public Schools	$ 205,508	21.82%	Sedgwick Public Schools	$ 32,408	5.02%	Pawnee Heights	$ 4,993	3.31%
259	Arkansas City	$ 690,778	21.77%	Pretty Prairie	$ 14,483	4.41%	Sedgwick Public Schools	$ 20,143	3.12%
260	Chetopa-St. Paul	$ 94,906	21.70%	Quinter Public Schools	$ 18,898	4.10%	Piper-Kansas City	$ 104,682	3.08%
261	Central	$ 70,233	21.66%	LaCrosse	$ 15,376	3.96%	Centre	$ 13,279	2.94%
262	Douglass Public Schools	$ 133,863	21.62%	Prairie View	$ 39,783	2.50%	Barnes	$ 10,937	2.60%
263	Jefferson West	$ 232,878	21.57%	Smoky Valley	$ 21,804	2.25%	Gardner Edgerton	$ 218,923	2.44%
264	Baxter Springs	$ 187,547	21.22%	Southern Cloud	$ 1,185	0.52%	Pretty Prairie	$ 2,641	0.80%
265	Cedar Vale	$ 35,472	21.16%	Chase County	$ 1,032	0.22%	Fowler	$ 747	0.79%
266	Remington-Whitewater	$ 107,854	21.13%	Seaman	$ (28,719)	-0.52%	LaCrosse	$ (1,592)	-0.41%
267	Buhler	$ 570,906	20.99%	Mission Valley	$ (6,261)	-0.91%	Logan	$ (1,446)	-1.00%
268	McLouth	$ 141,136	20.78%	Hamilton	$ (1,989)	-1.36%	Seaman	$ (63,364)	-1.15%

District Ranking by Percentage of Funding Change												
Rank	Statutory				Flat Grant				Weighted			
269	Liberal	$	559,782	20.72%	Lyndon	$	(8,221)	-1.56%	Prairie View	$	(30,568)	-1.92%
270	Northeast	$	114,308	20.54%	Centre	$	(9,958)	-2.21%	Chase County	$	(25,131)	-5.25%
271	Jefferson County North	$	136,586	20.24%	Osborne County	$	(14,294)	-3.24%	Mission Valley	$	(36,435)	-5.27%
272	Easton	$	156,546	20.07%	Fowler	$	(3,545)	-3.74%	LeRoy-Gridley	$	(11,995)	-6.17%
273	Valley Falls	$	102,970	20.05%	Logan	$	(6,933)	-4.82%	Fairfield	$	(22,035)	-6.35%
274	Ellinwood Public Schools	$	106,612	19.22%	Barnes	$	(24,272)	-5.78%	South Haven	$	(31,061)	-9.22%
275	Belle Plaine	$	172,165	19.01%	LeRoy-Gridley	$	(11,671)	-6.00%	Concordia	$	(108,955)	-10.09%
276	Rose Hill Public Schools	$	257,247	18.88%	Concordia	$	(75,442)	-6.98%	Osborne County	$	(44,896)	-10.19%
277	Fairfield	$	64,055	18.45%	Madison-Virgil	$	(32,765)	-7.51%	Madison-Virgil	$	(47,968)	-11.00%
278	Oskaloosa Public Schools	$	165,580	18.33%	Jayhawk	$	(92,803)	-11.06%	Southern Cloud	$	(26,871)	-11.83%
279	Attica	$	40,268	18.28%	South Haven	$	(39,869)	-11.84%	North Lyon County	$	(82,259)	-16.16%
280	Garnett	$	197,440	18.19%	North Lyon County	$	(67,574)	-13.27%	Healy Public Schools	$	(11,474)	-18.90%
281	Atchison Co Comm Schools	$	115,107	17.22%	Blue Valley - Randolph	$	(49,371)	-17.30%	Jayhawk	$	(165,707)	-19.76%
282	Mission Valley	$	107,418	15.54%	Otis-Bison	$	(74,460)	-24.59%	Elk Valley	$	(72,951)	-19.83%
283	Bonner Springs	$	388,222	12.27%	Healy Public Schools	$	(15,046)	-24.78%	Otis-Bison	$	(68,158)	-22.51%
284	Caldwell	$	47,765	12.07%	Elk Valley	$	(93,926)	-25.53%	Blue Valley - Randolph	$	(64,363)	-22.56%
285	Hamilton	$	3,063	2.09%	Argonia Public Schools	$	(134,314)	-45.66%	Triplains	$	(43,995)	-49.09%
286	Pleasanton	$	-	0.00%	Triplains	$	(43,947)	-49.04%	Argonia Public Schools	$	(146,273)	-49.72%