

Estimated Special Education Excess Costs FY 2023 and FY 2024

FY 2023 Estimate	
FY 2022 Actual Expenditures	\$1,059,884,948
Increase based on average teacher salary increase and estimated total expenditure increases (FY 2022 Actual Exp. multiplied by estimated % increase)	+ 34,446,261
Increase for additional teachers and paraprofessionals	+ 13,126,620
Estimated Total FY 2023 Expenditures	\$1,107,457,829
Excess Cost Computation:	
Projected Total Expenditures	\$1,107,457,829
Less Average Per Pupil Cost of Regular Ed (\$8,150) multiplied by special education FTE pupils excluding State Hospital residents (29,000)	- 236,350,000
Less Federal Aid	- 132,442,353
Less Medicaid Reimbursements	- 53,536,207
Less State Hospitals Administrative Costs	- 300,000
FY 2023 Excess Costs	\$ 684,829,269
FY 2023 Excess Costs Approved	\$ 520,519,379
State Aid at 92% Excess Costs	630,042,927
Shortfall from 92% Excess Costs	(109,523,548)

FY 2024 Estimate	
FY 2023 Estimate	\$1,107,457,829
Increase based on average teacher salary increase and estimated total expenditure increases (FY 2023 est. exp. Multiplied by estimated % increase)	+ 47,066,958
Increase for additional teachers and paraprofessionals	+ 14,035,386
Estimated Total FY 2024 Expenditures	\$1,168,560,173
Excess Cost Computation:	
Projected Total Expenditures	\$1,168,560,173
Less Average Per Pupil Cost of Regular Ed (\$8,550) multiplied by special education	- 250,515,000
Less Federal Aid	- 105,000,000
Less Medicaid Reimbursements	- 48,309,179
Less State Hospitals Administrative Costs	- 300,000
FY 2024 Excess Costs	\$ 764,435,994
FY 2024 Excess Costs Allocated	\$ 520,380,818
State Aid at 92% Excess Costs	703,281,114
Shortfall from 92% Excess Costs	(182,900,296)

Date of Consensus Education Meeting (KSDE, DOB, KLRD): October 26, 2022

Kansas Legislative Research Department