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November 7, 2022

TO: Interim Special Education Committee  
 FROM: Craig Neuenswander, Deputy  
 Commissioner of Education  
 SUBJECT: Special Education State Aid Excess Costs

Attached is a computer printout (SF23-007) which provides the special education state aid information you requested.

### COLUMN EXPLANATION

- Column 1 -- 2019-2020 Actual Special Education Excess Costs
- 2 -- 2019-2020 Actual Special Education State Aid
- 3 -- 2019-2020 Percentage of Excess Costs (Col 2 divided by Col 1)

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- 4 -- 2020-2021 Actual Special Education Excess Costs
- 5 -- 2020-2021 Actual Special Education State Aid
- 6 -- 2020-2021 Percentage of Excess Costs (Col 5 divided by Col 4)

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- 7 -- 2021-2022 Actual Special Education Excess Costs
- 8 -- 2021-2022 Actual Special Education State Aid
- 9 -- 2021-2022 Percentage of Excess Costs (Col 8 divided by Col 7)

#### Why do school district excess costs vary so widely?

By statute, excess costs are calculated at the state level, rather than by individual district. Several variables impact individual district special education costs.

- o Cooperatives and Interlocals receive federal aid directly and make expenditures separately from the districts. This alters the calculation for individual districts.
- o Special education expenditures are 86% salaries. A district with more teachers and paras or higher wages will have a lower percentage of excess costs.
- o Special education costs will vary, even in the same district in different years. Unexpected costs for high needs may be absorbed by the interlocal or cooperative's cash balances rather than the district, and then be assessed to the district in the following year.
- o Small districts with relatively low weightings will show higher per pupil regular education costs for special education students. This can lead to their special education excess cost percentage being higher.

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