

Estimated Special Education Excess Costs FY 2024 and FY 2025

FY 2024 Estimate			
FY 2023 Actual Expenditures	\$ 1,108,612,229		
Increase based on estimated total expenditure increases, including average teacher salary increase (FY 2023 Actual Exp. multiplied by estimated % increase)	+ 36,584,204	Percent change (Increase in existing SPED costs)	3.30%
Increase for additional teachers and paraprofessionals	+ 13,126,620	Added teachers & paraprofessionals:	195 * \$67,316
Estimated Total FY 2024 Expenditures	\$ 1,158,323,053		
Excess Cost Computation:			
Projected Total Expenditures	\$ 1,158,323,053		
Less Average Per Pupil Cost of Regular Ed multiplied by special education FTE pupils excluding State Hospital residents	- 234,262,000	Special Education FTE pupils (minus State Hospital residents)	29,000 * \$ 8,078
Less Federal Aid	- 112,000,000		
Less Medicaid Reimbursements	- 49,569,528		
Less State Hospitals Administrative Costs	- 300,000		
FY 2024 Excess Costs	\$ 762,191,525		
FY 2024 Excess Costs Approved	\$ 528,160,830	69.3% Excess Costs	
State Aid at 92% Excess Costs	701,216,203		
Shortfall from 92% Excess Costs	\$ (173,055,373)		

FY 2025 Estimate			
FY 2024 Estimate	\$ 1,158,323,053		
Increase based on estimated total expenditure increases, including average teacher salary increase (FY 2024 est. exp. Multiplied by estimated % increase)	+ 40,541,307	Percent change (Increase in existing SPED costs)	3.50%
Increase for additional teachers and paraprofessionals	+ 13,625,430	Added teachers & paraprofessionals:	195 * \$69,874
Estimated Total FY 2025 Expenditures	\$ 1,212,489,790		
Excess Cost Computation:			
Projected Total Expenditures	\$ 1,212,489,790		
Less Average Per Pupil Cost of Regular Ed multiplied by special education FTE pupils excluding State Hospital residents	- 243,805,300	Special Education FTE pupils (minus State Hospital residents)	29,300 * \$ 8,321
Less Federal Aid	- 112,000,000		
Less Medicaid Reimbursements	- 49,530,761		
Less State Hospitals Administrative Costs	- 300,000		
FY 2025 Excess Costs	\$ 806,853,729		
FY 2025 Excess Costs Allocated	\$ 535,518,818	66.4% Excess Costs	
State Aid at 92% Excess Costs	742,305,430		
Shortfall from 92% Excess Costs	\$ (206,786,612)		

Date of Consensus Education Meeting (KSDE, DOB, KLRD): November 6, 2023