

ESTIMATED SPECIAL EDUCATION EXCESS COSTS – FY 2009

FY 2007 ACTUAL EXPENDITURES				\$ 678,044,218
FY 2008 ESTIMATE				
FY 2007 Actual				\$ 678,044,218
Percent Inc. (Based on teacher salary increase avg.)	4.10%			27,799,813
Added Teachers No./Amt.	300 \$	59,661		17,898,300
EST. TOTAL FY 2008 EXPENDITURES				\$ 723,742,331

FY 2009 PROJECTION--SPECIAL EDUCATION EXPENDITURES AND EXCESS COSTS BASED ON CURRENT LAW

Est. FY 2008 Costs				\$ 723,742,331
Percent Inc. (Based on Teacher salary increase avg.)	3.50%			25,330,982
Added Teachers No./Amt.	200 \$	61,748		12,349,600
PROJECTED FY 2009 TOTAL BUDGETED EXPENDITURES				\$ 761,422,913

EXCESS COST COMPUTATION

Projected Total Expenditures				\$ 761,422,913
Less: Avg. Per Pupil Cost of Regular Ed. (\$7,188) times FTE Special Ed. Pupils (except SRS residents):	\$	25,789 *		185,371,332
Less: Fed. Aid				99,300,000
Less: Medicaid Reimbursements				11,500,000 **
Less: SRS Contribution				500,000
FY 2009 EXCESS COST – 100 Percent				\$ 464,751,581

**EXHIBIT:
ESTIMATED EXCESS COST FUNDING FY 2009**

Percent of Excess Cost	Amount (THOUSANDS)	Inc. Over FY 2008 (a) (THOUSANDS)	Teach. Unit Amount (b)
100 Percent	\$ 464,752	\$ 92,667	\$ 33,137
95 Percent	\$ 441,514	\$ 69,430	\$ 31,236
92 Percent	\$ 427,571	\$ 55,487	\$ 30,096
90 Percent	\$ 418,276	\$ 46,192	\$ 29,336
85 Percent	\$ 395,039	\$ 22,954	\$ 27,436
80 Percent	\$ 371,801	\$ (283)	\$ 25,536
75 Percent	\$ 348,564	\$ (23,521)	\$ 23,636
70 Percent	\$ 325,326	\$ (46,758)	\$ 21,735
65 Percent	\$ 302,089	\$ (69,996)	\$ 19,835

* Computed by subtracting from the projected state total of general fund and supplemental general fund budgets, less special education categorical aid local effort amounts for the preceding year attributable to the transportation, vocational education, bilingual education, and at-risk programs weights. This sum was then divided by the projection year unweighted FTE enrollment.

** Medicaid assumption for FY 2009--eliminate bundled rate reimbursement and go to fee for service, billing is done in 15 minute increments.

(a) Actual FY 2008 appropriation: \$ 372,084,435
 (b) For FY 2009, this amount is computed by dividing the amount of the appropriation remaining after amounts for "catastrophic" state aid and transportation reimbursement have been paid by the number of FTE Teaching units.

Amounts are in Thousands:

Est. Catastrophic State Aid	\$	4,300
Est. Transportation Reimb.	\$	55,225
Est. Actual FTE Teaching Units		12,229

Prepared by: Legislative Research Department, Division of Financial Services--State Department of Education, and Division of the Budget--November 7, 2007.

NOTE: KSDE 11/7 est. of current FY 2008 excess cost funding – 84.8%. FY 2007 25,458 FTE Students; per pupil cost \$6,945.