

# KANSAS STATE DEPARTMENT OF EDUCATION

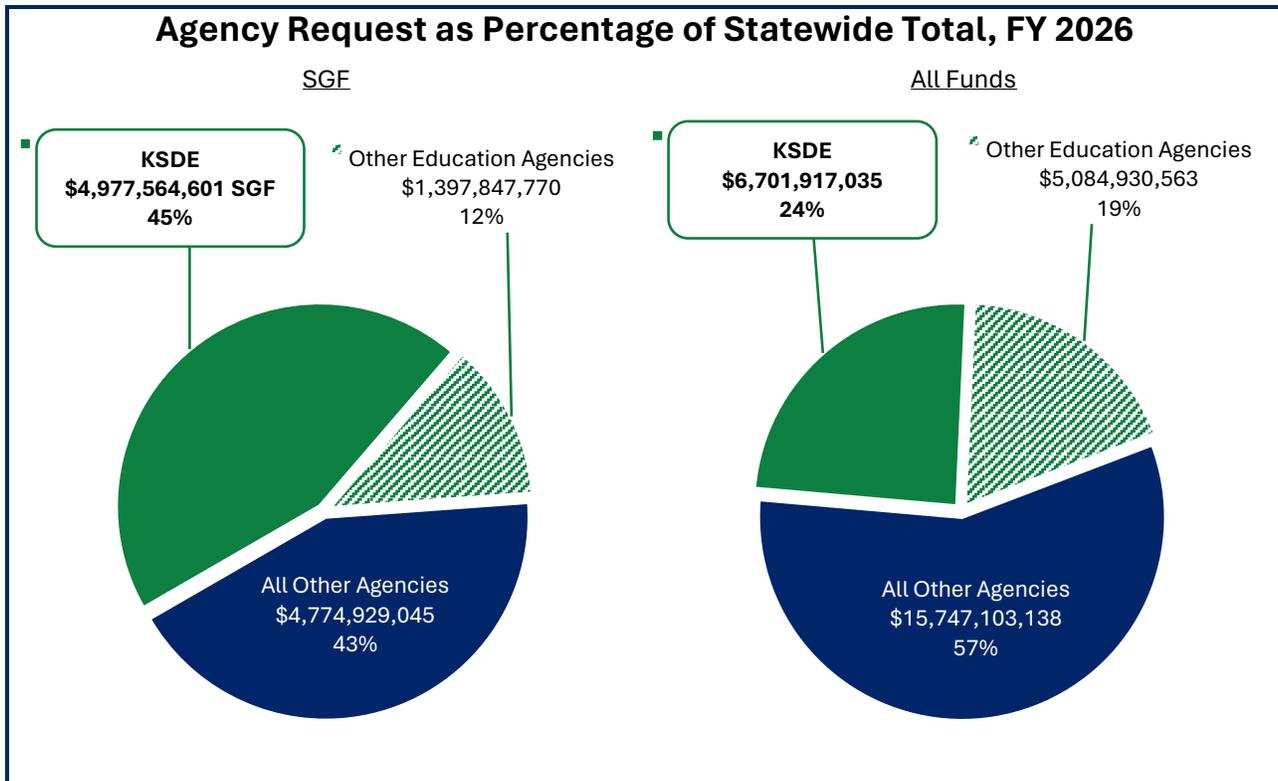
## Budget Summary – Agency Request

### Executive Summary

The Kansas State Department of Education (KSDE) is overseen by the ten-member elected State Board of Education (State Board), which is established by the *Kansas Constitution*. The State Board is responsible for the general supervision of public schools and educational interests of the State, except those under the jurisdiction of the Kansas Board of Regents. Its duties include accrediting schools, establishing standard courses of study in the public schools, licensing teachers and administrators, approving public and private teacher education programs, and administering a variety of state and federal aid programs.

The day-to-day administration of the agency is the responsibility of the Commissioner of Education. KSDE consists of three main offices: the **Office of the Commissioner**, the **Division of Fiscal and Administrative Services**, and the **Division of Learning Services**.

Expenditures by Fiscal Year and Version				
	SGF	All Funds	Note	
FY 2024 Actual	\$ 4,551,832,956	\$ 6,670,660,412	Actual expenditures	
FY 2025 Actual	4,739,835,952	6,598,512,797	Actual expenditures	
FY 2026 Approved	5,017,454,823	6,720,232,225	<a href="#">2025 SB 125</a>	
FY 2026 Agency	4,977,564,601	6,701,917,035	Revised estimate, submitted September 2025	
FY 2027 Agency	5,193,522,807	6,895,761,488	Revised estimate, submitted September 2025	



# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Budget and Policy Snapshot

The tables below provide a selection of items that inform the agency budget request. These items include **supplemental and enhancement requests** (NEW), adjustments related to **reappropriated funds** (E), **language-only policy changes** requested for inclusion in legislation, changes in **federal or state policy** that impact agency funding, and other budgetary items.

These tables are not intended to be a comprehensive list of changes in the agency budget request. For more detail on individual fiscal year requests, please refer to the [FY 2026 Analysis](#) and [FY 2027 Analysis](#) sections later in this document.

#### FY 2026

Item	Amount	Source	Note
 SGF Reappropriations	\$ 36,438,879	SGF	
 CIF Reappropriations	2,952,072	CIF	
 KEY Reappropriations	210,471	KEY Fund	
Spring 2025 Education Consensus	(38,970,348)	Multiple	See footnote 1

#### FY 2027

Item	Amount	Source	Note
 Additional Special Education State Aid	\$ 92,165,866	SGF	
 Safe and Secure Schools Grants	15,000,000	SGF	
 Professional Development	1,770,000	SGF	
 Mentor Teacher Program	1,300,000	SGF	
 E-Rate State Match	500,000	SGF	
 National Board Certification	360,000	SGF	
 State Board Member Compensation	129,000	SGF	
 Rent	99,073	SGF	
 E-Rate Transfer from KBOR	-		See footnote 2
 Military Interstate Children's Compact Commission Dues	7,532	SGF	
 Additional Legislative Requests	-		See footnote 3
Spring 2025 Education Consensus	31,275,492	Multiple	See footnote 1
Children's Cabinet: Early Childhood Infrastructure	(971,128)	CIF	

<sup>1</sup> Note: Spring 2025 Education Consensus is included in both FY 2026 and FY 2027. The Fall 2025 Education Consensus happened after the agency turned in their budget.

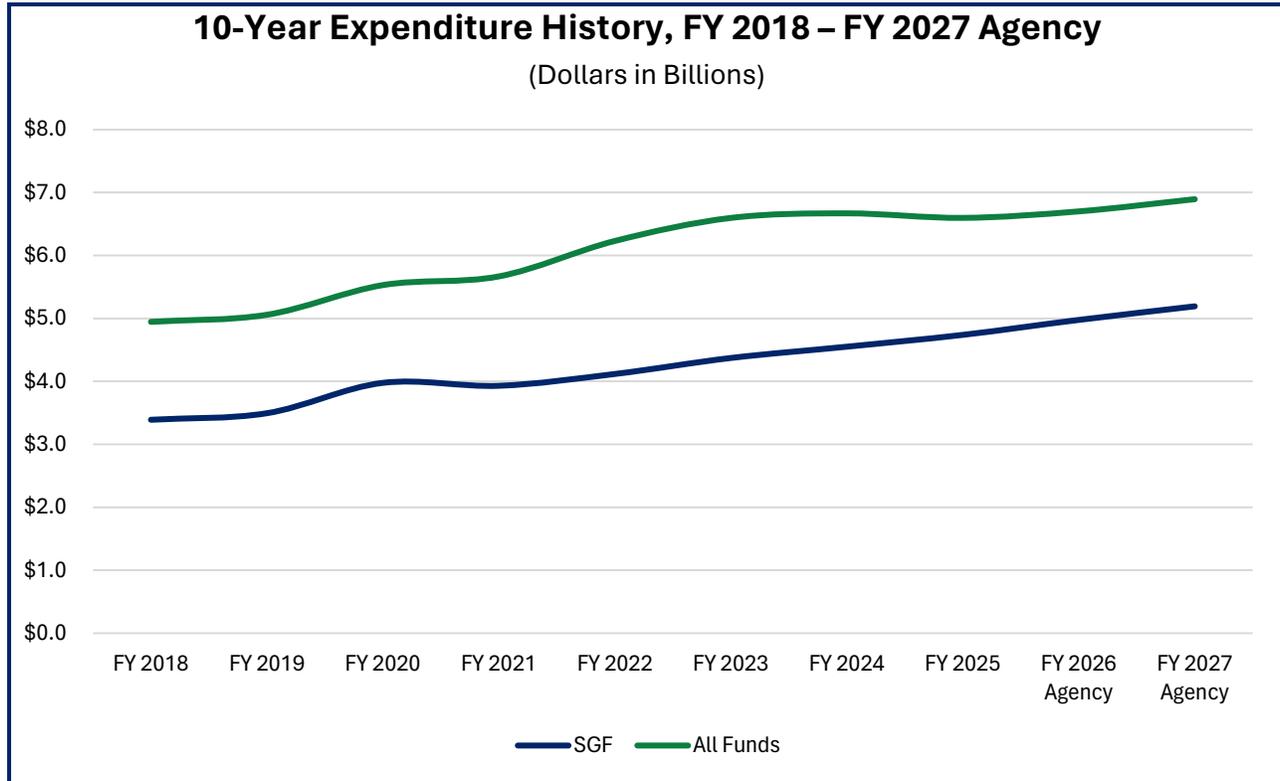
<sup>2</sup> Note: The E-rate Transfer enhancement request for FY 2027 is a net neutral request, with an increase of \$96,135 SGF to replace the transfer of \$96,135 from the Kansas Board of Regents.

<sup>3</sup> Note: The additional legislative requests are proviso language to be included in the bill. All these requests have been incorporated with the last several appropriations bills.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U* Change (%)
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$ 3,390,857,264	9.5	\$ 4,943,610,398	7.5	257.50	0.2
FY 2019	3,494,997,693	3.1	5,056,379,135	2.3	267.28	--
FY 2020	3,977,442,487	13.8	5,528,722,405	9.3	264.15	0.8
FY 2021	3,930,804,138	(1.2)	5,666,871,028	2.5	261.90	2.4
FY 2022	4,118,453,102	4.8	6,231,082,025	10.0	262.55	9.2
FY 2023	4,372,657,207	6.2	6,597,877,956	5.9	258.26	5.8
FY 2024	4,551,832,956	4.1	6,670,660,412	1.1	267.85	3.0
FY 2025	4,739,835,952	4.1	6,598,512,797	(1.1)	270.85	3.0
FY 2026 Agency	4,977,564,601	5.0	6,701,917,035	1.6	262.85	2.8
FY 2027 Agency	5,193,522,807	4.3	6,895,761,488	2.9	262.85	2.4

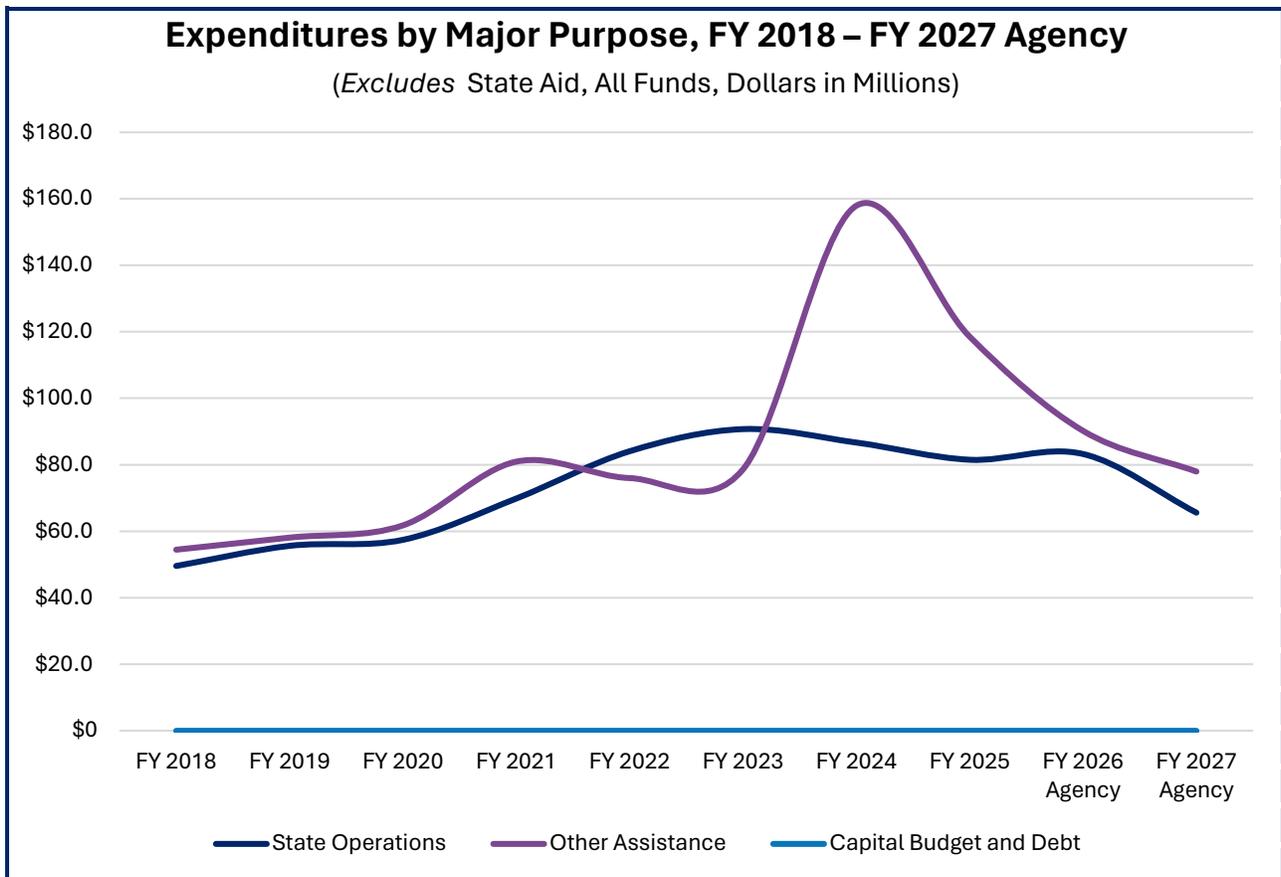
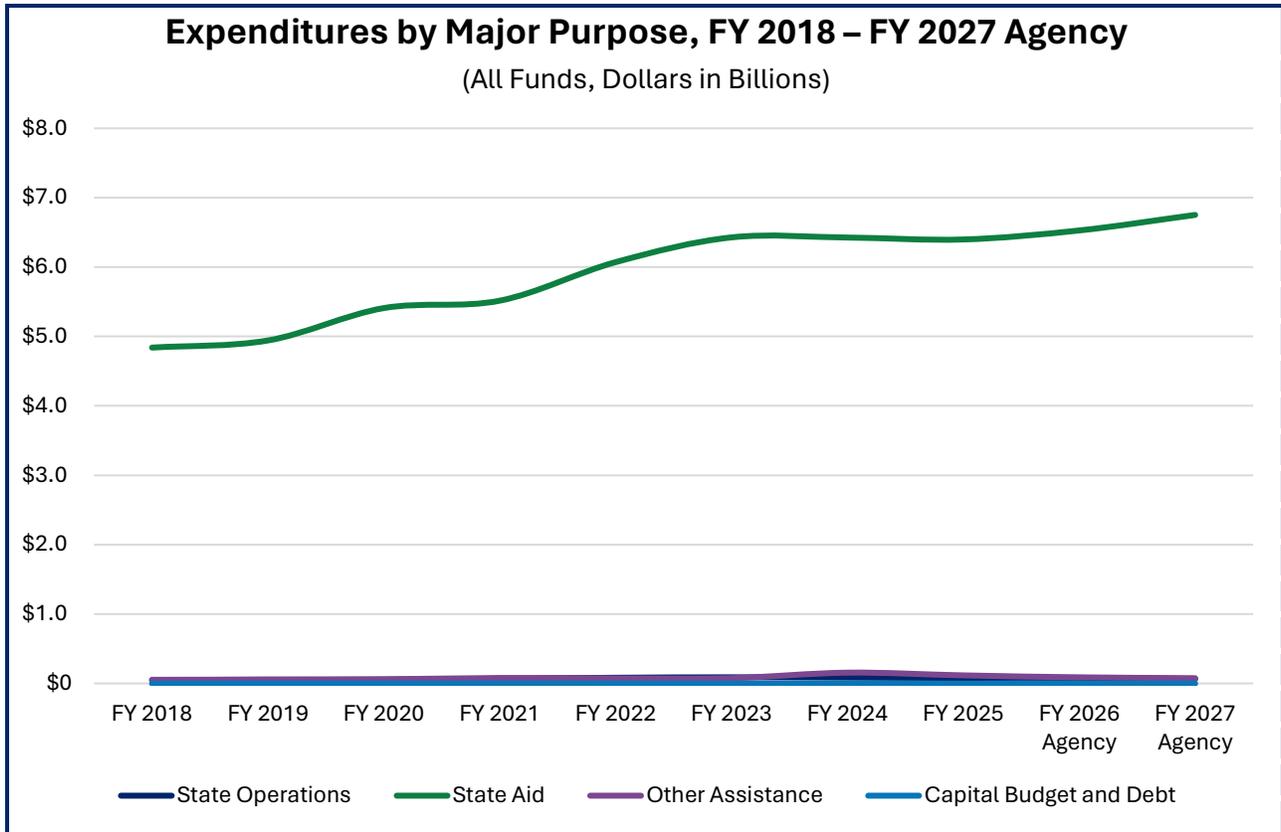
5-Year Change (FY 2023–2027)	\$ 820,865,600	18.8	\$ 297,883,532	4.5	4.59	11.6
10-Year Change (FY 2018–2027)	1,802,665,543	53.2	1,952,151,090	39.5	5.35	33.1
3-Year Average** (FY 2023–2025)	4,554,775,372	N/A	6,622,350,388	N/A	265.65	N/A

\* Note : Consumer Price Index for All Urban Consumers estimate for FY 2026–2027 is from the Consensus Revenue Estimating Group.

\*\* Note : Reflects the three most recent years of actuals data.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request



# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

<b>Expenditures by Category, FY 2024 – FY 2027 Agency</b>							
(All Funds, Dollars in Thousands)							
	FY 2026 Agency % of Total		FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State Operations</b>							
Salaries and Wages	0.4 %	\$	22,897.6 \$	23,841.9 \$	27,317.3 \$	26,392.5 \$	26,717.4
Contractual Services	0.8		63,043.0	56,676.1	50,607.2	56,080.9	38,236.3
Commodities	0.1		570.6	408.8	436.9	433.5	398.9
Capital Outlay	0.1		171.0	583.1	413.8	330.2	234.6
Operating Adjustment	--		-	-	(314.9)	-	-
<b>Subtotal</b>	<b>1.2 %</b>	<b>\$</b>	<b>86,682.2 \$</b>	<b>81,509.8 \$</b>	<b>78,460.3 \$</b>	<b>83,237.2 \$</b>	<b>65,587.2</b>
<b>State Aid and Assistance</b>							
Aid to Locals	97.4 %	\$	6,426,083.2 \$	6,398,505.9 \$	6,529,132.4 \$	6,528,505.7 \$	6,752,236.6
Other Assistance	1.3		157,895.0	118,497.1	73,037.8	90,174.1	77,937.7
<b>Subtotal</b>	<b>98.8 %</b>	<b>\$</b>	<b>6,583,978.2 \$</b>	<b>6,517,003.0 \$</b>	<b>6,602,170.2 \$</b>	<b>6,618,679.8 \$</b>	<b>6,830,174.3</b>
<b>Capital Budget and Debt</b>							
Capital Improvements	-- %	\$	- \$	- \$	- \$	- \$	-
Debt Service Principal	--		-	-	-	-	-
Debt Service Interest	--		-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Reappropriations</b>	<b>-- %</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>39,601.7 \$</b>	<b>- \$</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$</b>	<b>6,670,660.4 \$</b>	<b>6,598,512.8 \$</b>	<b>6,720,232.2 \$</b>	<b>6,701,917.0 \$</b>	<b>6,895,761.5</b>

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### State Operations

<b>Expenditures by Classification, FY 2024 – FY 2027 Agency</b>							
(State Operations, All Funds)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
<b>Salaries and Wages</b>							
Employee Pay	0.3 %	\$ 16,888,430	\$ 17,777,230	\$ 20,962,050	\$ 20,166,041	\$ 20,295,040	
Employee Benefits	0.1	6,009,120	6,064,647	7,371,165	7,078,585	7,251,270	
Shrinkage	(0.0)	-	-	(1,015,872)	(852,128)	(828,933)	
<b>Subtotal</b>	<b>0.4 %</b>	<b>\$ 22,897,550</b>	<b>\$ 23,841,877</b>	<b>\$ 27,317,343</b>	<b>\$ 26,392,498</b>	<b>\$ 26,717,377</b>	
<b>Contractual Services</b>							
Communication	0.1 %	\$ 267,063	\$ 281,765	\$ 249,258	\$ 247,491	\$ 269,973	
Fees (Professional)	0.7	56,533,298	50,461,443	43,544,395	48,554,471	31,834,712	
Fees (Other Services)	0.1	2,018,993	1,961,009	2,070,734	2,040,248	2,051,776	
Freight and Express	0.1	6,646	6,041	1,193	1,193	985	
Printing & Advertising	--	-	-	-	-	-	
Rent and Leases	0.1	2,133,937	2,014,379	1,989,830	1,944,591	1,884,551	
Repair and Servicing	0.1	235,774	321,878	275,124	275,124	285,065	
Travel & Subsistence	--	-	-	-	-	-	
Utilities	--	-	-	-	-	-	
Other	0.1	537,157	466,631	1,273,520	1,882,493	690,939	
<b>Subtotal</b>	<b>0.8 %</b>	<b>\$ 63,043,045</b>	<b>\$ 56,676,052</b>	<b>\$ 50,607,154</b>	<b>\$ 56,080,946</b>	<b>\$ 38,236,280</b>	
<b>Commodities</b>							
Clothing	-- %	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment and Parts	0.1	18,498	2,726	4,045	4,045	-	
Food	0.1	164,203	197,690	200,195	200,195	234,349	
Fuel	--	-	-	-	-	-	
Motor Vehicle Parts	0.1	54,059	37,555	54,811	48,068	43,737	
Supplies (Office)	0.1	46,039	48,388	69,510	70,244	61,879	
Supplies (Professional)	0.1	243,153	96,750	107,883	110,457	58,939	
Supplies (Research)	--	-	-	-	-	-	
Other	0.1	44,642	25,659	500	500	-	
<b>Subtotal</b>	<b>0.1 %</b>	<b>\$ 570,594</b>	<b>\$ 408,768</b>	<b>\$ 436,944</b>	<b>\$ 433,509</b>	<b>\$ 398,904</b>	
<b>Capital Outlay</b>							
Books	-- %	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Hardware	--	67,944	50,691	228,872	-	-	
Computer Software	--	-	5,412	-	-	-	
Equipment, Furniture	0.1	103,068	117,496	184,950	330,242	234,640	
Information Processing	--	-	409,345	-	-	-	
Telecommunications	--	-	150	-	-	-	
Other	--	-	-	-	-	-	
<b>Subtotal</b>	<b>0.1 %</b>	<b>\$ 171,012</b>	<b>\$ 583,094</b>	<b>\$ 413,822</b>	<b>\$ 330,242</b>	<b>\$ 234,640</b>	
<b>Operating Adjustments</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (314,925)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL</b>	<b>1.2 %</b>	<b>\$ 86,682,201</b>	<b>\$ 81,509,791</b>	<b>\$ 78,460,338</b>	<b>\$ 83,237,195</b>	<b>\$ 65,587,201</b>	

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### State Aid and Other Assistance

Most of the funding for KSDE is located within the categories of State Aid and Other Assistance. On the next page is a more detailed table for all State Aid and Other Assistance.

State Foundation Aid is 57.6 percent of the entire KSDE budget in FY 2026. In Kansas, State Foundation Aid calculations are based on two factors: the base aid for student excellence (BASE) and the weighted full-time equivalent (FTE) student enrollment of each school district.

From FY 2018 to FY 2023, the BASE increased by predetermined amounts established by the Legislature in statute. As of FY 2024, the BASE is the prior-year's amount adjusted by the average percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) for the Midwest region during the three immediately preceding school years.

<b>Base Aid for Student Excellence</b>		
<b>FY 2018 – FY 2028</b>		
		<b>Fall 2026</b>
<b>Fiscal Year</b>	<b>Approved</b>	<b>Consensus</b>
2018	\$ 4,006	
2019	4,165	
2020	4,436	
2021	4,569	
2022	4,706	
2023	4,846	
2024	5,088	
2025	5,378	
2026	5,615	\$ 5,615
2027 *		5,782
2028 *		5,943

\* Note: This is an estimate from the Fall 2025 Education Consensus Estimate.

<b>State Foundation Aid, FY 2024 – FY 2027</b>					
(All Funds, Dollars in Thousands)					
<b>Fund</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2027</b>
	<b>Actual</b>	<b>Agency*</b>	<b>Fall Consensus</b>	<b>Agency*</b>	<b>Fall Consensus</b>
SGF	\$ 2,693,515.4	\$ 2,842,994.0	\$ 2,761,633.0	\$ 2,929,448.1	\$ 2,850,483.8
20-Mill Property Tax Levy	830,408.9	874,500.0	896,400.0	900,100.0	925,000.0
School District	66,228.3	65,000.0	64,000.0	65,000.0	65,000.0
Finance Fund (SDFF)	67,488.2	68,000.0	69,078.6	68,500.0	70,000.0
SGF Transfer to SDFF	9,376.0	7,830.9	7,380.9	6,624.0	6,964.0
<b>TOTAL</b>	<b>\$ 3,667,016.8</b>	<b>\$ 3,858,324.9</b>	<b>\$ 3,798,492.5</b>	<b>\$ 3,969,672.1</b>	<b>\$ 3,917,447.8</b>

\* Note: The Agency Request includes the Spring 2025 Education Consensus Numbers, rather than the Fall Education Consensus numbers, as the budget request was due before the Fall Education Consensus occurred.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

<b>State Aid and Other Assistance, FY 2025 – FY 2027</b>			
(All Funds)			
	FY 2025	FY 2026	FY 2027
	Actual	Agency	Agency
<b>State General Fund</b>			
State Foundation Aid	\$ 2,693,515,389	\$ 2,842,993,993	\$ 2,929,448,141
Supplemental State Aid	582,961,896	621,000,000	637,000,000
Special Education State Aid	600,877,459	611,184,052	703,184,684
Capital Outlay State Aid	103,121,209	107,000,000	111,000,000
Capital Improvement State Aid	188,115,060	208,000,000	208,000,000
KPERS–USDs	503,835,167	522,196,624	522,591,977
KPERS–Non-USDs	28,942,794	33,320,257	32,650,590
Education SuperHighway	-	-	500,000
CTE Transportation	1,482,338	1,482,338	1,482,338
School Safety and Security Grants	5,000,000	-	15,000,000
Juvenile Detention Facility & Flint Hills	4,472,043	5,064,020	5,060,528
School Food Assistance	2,510,486	2,510,486	2,510,486
Mentor Teacher Program	1,287,054	-	1,300,000
Deaf-Blind Program Aid	109,731	110,000	110,000
Professional Development	1,770,000	-	1,770,000
Teacher Excellence	168,450	-	360,000
Computer Science Advancement Grants (PACK Grants)	962,787	-	-
Childcare Accelerator Grants	-	1,000,000	-
<b>Subtotal – SGF</b>	<b>\$ 4,719,131,863</b>	<b>\$ 4,955,861,770</b>	<b>\$ 5,171,968,744</b>
<b>Other State Funds</b>			
20 Mills Levy	\$ 830,408,857	\$ 874,500,000	\$ 900,100,000
20 Mills Transfer from SGF	67,488,211	68,000,000	68,500,000
School District Finance Fund (SDFF)	66,228,344	65,000,000	65,000,000
Mineral Production Fund	9,376,020	7,830,874	6,624,000
KPERS-ELARF	42,826,858	41,427,779	41,427,779
SparkWheel	-	-	-
Drivers Education Aid	1,587,680	1,715,000	1,407,500
USD Checkoff Fund	46,769	50,000	50,000
Private Gifts and Grants	1,402,231	-	-
<b>Subtotal – Other State Funds</b>	<b>\$ 1,019,364,970</b>	<b>\$ 1,058,523,653</b>	<b>\$ 1,083,109,279</b>
<b>Children's Initiatives Fund</b>			
Early Childhood Block Grant*	\$ 22,753,628	\$ 24,728,676	\$ 22,314,022
Parents as Teachers	9,385,124	9,662,380	9,437,635
Pre-K Pilot Program	4,244,504	4,200,000	4,200,000
Early Childhood Infrastructure*	550,000	165,543	-
Imagination Library*	1,382,611	1,943,276	1,500,000
Public-Private Partnership*	5,000,000	-	-
Childcare Accelerator Grants*	-	250,000	-
<b>Subtotal – CIF</b>	<b>\$ 43,315,867</b>	<b>\$ 40,949,875</b>	<b>\$ 37,451,657</b>
<b>Select Federal Funds</b>			
Special Education	\$ 126,454,647	\$ 126,689,229	\$ 115,981,115
ARPA (Earmarked Special Education)	2,500,000	-	-
School Food Assistance	238,186,249	236,698,837	242,127,854
Elementary & Secondary Education Act (ESEA) Program	130,069,095	1,633,910	1,489,150
Community-Based Child Abuse Prevention*	2,590,406	1,200,000	921,314
TANF Children's Programs	4,381,110	4,132,317	4,132,317
ARPA Capital Projects*	35,822,564	12,247,078	7,223,503
All Other Federal Funding	201,178,152	182,549,790	167,780,433
<b>Subtotal – Federal Funds</b>	<b>\$ 741,182,223</b>	<b>\$ 565,151,161</b>	<b>\$ 539,655,686</b>
<b>GRAND TOTAL</b>	<b>\$ 6,522,994,923</b>	<b>\$ 6,620,486,459</b>	<b>\$ 6,832,185,366</b>

\* Note : These expenditures reflect programs within the Children's Cabinet.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Expenditures by Program

<b>Expenditures by Program, FY 2024 – FY 2027 Agency</b>						
(All Funds, Dollars in Thousands)						
	<b>FY 2026</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>
	<b>Agency</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Agency</b>	<b>Agency</b>
	<b>% of Total</b>					
Administration	0.3 %	\$ 16,956.3	\$ 19,284.1	\$ 20,155.1	\$ 19,854.9	\$ 17,987.1
Career and Technical Education	0.0	1,522.9	1,597.2	1,580.0	1,601.3	1,590.6
Child Nutrition and Wellness	0.1	3,414.6	3,804.6	4,273.8	4,171.1	4,312.0
Childrens' Cabinet	0.7	96,978.4	89,108.5	30,543.6	48,509.9	35,993.9
Financial Aid	98.1	6,071,666.1	6,293,588.2	6,573,511.7	6,573,259.9	6,798,464.9
Governance of Education	0.0	379.6	404.8	426.2	413.9	547.5
Special Education Services	0.2	16,036.7	20,883.7	15,144.1	15,255.6	17,866.8
Standards & Assessments Services	0.2	14,955.3	15,640.1	15,127.3	15,799.5	15,120.6
Title Programs and Services	0.1	4,864.2	4,146.3	5,476.9	5,577.9	3,878.1
COVID-19 Transactions	0.3	443,886.2	150,055.3	14,391.9	17,473.0	-
Childrens Cabinet	--	-	-	-	-	-
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 6,670,660.4</b>	<b>\$ 6,598,512.8</b>	<b>\$ 6,720,232.2</b>	<b>\$ 6,701,917.0</b>	<b>\$ 6,895,761.5</b>

<b>FTE Positions by Program, FY 2024 – FY 2027 Agency</b>						
	<b>FY 2026</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>
	<b>Agency</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Agency</b>	<b>Agency</b>
	<b>% of Total</b>					
Administration	51.4 %	136.0	139.0	139.0	135.2	135.2
Career and Technical Education	4.0	12.6	10.6	10.6	10.6	10.6
Child Nutrition and Wellness	13.4	33.5	35.5	35.5	35.3	35.3
Childrens' Cabinet	2.7	8.0	7.0	7.0	7.0	7.0
Financial Aid	--	--	--	--	--	--
Governance of Education	0.4	1.0	1.0	1.0	1.0	1.0
Special Education Services	10.9	26.6	28.5	28.5	28.6	28.6
Standards & Assessments Services	11.4	30.0	30.0	30.0	30.0	30.0
Title Programs and Services	5.8	14.9	14.8	14.8	15.3	15.3
COVID-19 Transactions	--	5.3	4.4	4.4	--	--
<b>TOTAL</b>	<b>100.0 %</b>	<b>267.9</b>	<b>270.9</b>	<b>270.9</b>	<b>262.9</b>	<b>262.9</b>

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Expenditures by Fund

<b>Expenditures by Fund, FY 2024 – FY 2027 Agency</b>						
(Dollars in Thousands)						
	<b>FY 2026 Agency % of Total</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Approved</b>	<b>FY 2026 Agency</b>	<b>FY 2027 Agency</b>
State General Fund	74.3 %	\$ 4,551,833.0	\$ 4,739,836.0	\$ 5,017,454.8	\$ 4,977,564.6	\$ 5,193,522.8
ELARF	0.6	43,788.7	42,826.9	41,427.8	41,427.8	41,427.8
CIF	0.7	39,665.2	45,044.3	43,856.9	43,856.9	39,233.1
Fee Funds	0.1	2,299.3	2,456.3	2,782.6	2,689.1	2,691.1
Federal Funds	9.2	1,084,131.8	788,694.2	595,228.4	616,453.3	574,709.5
All Other Funds	15.2	948,682.8	979,395.4	1,018,981.3	1,019,424.9	1,043,887.5
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 6,670,660.4</b>	<b>\$ 6,598,512.8</b>	<b>\$ 6,720,232.2</b>	<b>\$ 6,701,917.0</b>	<b>\$ 6,895,761.5</b>

### COVID-19 Funding

The agency received approximately \$1.5 billion in federal relief funding in response to the COVID-19 pandemic. Most of this funding came through the [Elementary and Secondary School Emergency Relief \(ESSER\) Fund](#). The agency also received funding through the [Emergency Assistance to Non-Public Schools \(EANS\) Program](#), the [Governor’s Emergency Education Relief \(GEER\) Fund](#), and child nutrition programs administered by the U.S. Department of Agriculture.

The Kansas Children’s Cabinet was likewise awarded funding from the Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA). Additional resources were provided through the State Fiscal Recovery Fund (SFRF) and the ARPA Capital Projects Fund.

<b>KSDE COVID-19 Funding, FY 2020 – 2027 Estimate</b>									
(Dollars in Millions)									
	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Agency</b>	<b>FY 2027 Agency</b>	<b>Returned</b>
<b>COVID-19 Funding</b>									
ESSER Funding	\$ 7.4	\$ 71.6	\$ 267.7	\$ 446.7	\$ 350.1	\$ 135.5	\$ 10.6	\$ -	\$ -
US GEER & EANS Funding	-	3.2	8.7	14.0	14.5	3.5	6.9	-	-
IDEA ARPA Funding	-	-	13.4	11.6	2.6	-	-	-	0.0
COVID-19 USDA Funding	44.7	40.5	7.7	-	-	-	-	-	1.0
CRF for Children's Cabinet	-	11.4	0.8	0.7	33.6	0.8	-	-	6.6
SFRF	-	-	-	3.8	19.8	12.8	2.7	-	1.8
ARPA Capital Projects	-	-	-	-	39.4	35.9	12.4	7.2	-
<b>TOTAL</b>	<b>\$ 52.1</b>	<b>\$ 126.8</b>	<b>\$ 298.2</b>	<b>\$ 476.6</b>	<b>\$ 460.0</b>	<b>\$ 188.4</b>	<b>\$ 32.6</b>	<b>\$ 7.2</b>	<b>\$ 9.5</b>

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026						FTE
	SGF	Federal Funding	All Other Funds	Total		Positions
<b>Approved, FY 2026</b>						
1. 2025 SB 125, without Reappropriations	\$ 4,981,015,944	\$ 595,228,370	\$ 1,104,386,219	\$ 6,680,630,533		270.9
<b>Reappropriations</b>						
2. State General Fund	\$ 36,438,879	\$ -	\$ -	\$ 36,438,879		--
3. Children's Initiatives Fund	-	-	2,952,072	2,952,072		--
4. KEY Fund	-	-	210,741	210,741		--
Subtotal – Approved, with Reappropriations	\$ 36,438,879	\$ -	\$ 3,162,813	\$ 39,601,692		--
<b>Supplemental Requests</b>						
No Supplemental Requests	\$ -	\$ -	\$ -	\$ -		--
<b>Other Changes</b>						
5. Spring 2025 Education Consensus	\$ (39,890,222)	\$ -	\$ 919,874	\$ (38,970,348)		--
6. Federal State Aid & Other Assistance	-	16,879,130	-	16,879,130		--
7. Other Professional Fees	-	4,593,670	416,406	5,010,076		--
8. Change in FTE Positions	(1)	(250,421)	(674,423)	(924,845)		(8.0)
9. All Other Adjustments	1	2,574	(311,778)	(309,203)		--
Subtotal – Other Changes	\$ (39,890,222)	\$ 21,224,953	\$ 350,079	\$ (18,315,190)		(8.0)
<b>TOTAL AGENCY REQUEST</b>	<b>\$ 4,977,564,601</b>	<b>\$ 616,453,323</b>	<b>\$ 1,107,899,111</b>	<b>\$ 6,701,917,035</b>		<b>262.9</b>

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. Select appropriations for this agency include:

- **Fall 2024 Education Consensus:** The Legislature adopted the Fall 2024 Education Consensus numbers for school finance, which included a decrease of \$218.1 million, including a decrease of \$182.1 million SGF, below the approved amount. The total Fall 2024 Education Consensus estimate for FY 2026 is \$6.0 billion, including \$4.9 billion SGF, in FY 2026;
- **Special Education State Aid:** The Legislature approved increasing funding for Special Education State Aid by \$10.0 million, from \$601.0 million to \$611.0 million, in FY 2026;
- **Childcare Accelerator Grants:** The Legislature approved adding funding for a public-private partnership under the purview of the Children’s Cabinet in the amount of \$1.25 million, including \$1.0 million SGF and \$250,000 from the Children’s Initiatives Fund (CIF), in FY 2026, for child care facility operations in southwest Kansas. This reflects the total amount of funding for this program;
- **Educator and School Support Programs<sup>4</sup>:** The Legislature reduced funding to zero for the following in FY 2026: the Safe and Secure School Grants program (\$5.0 million), the Professional Development program (\$1.8 million), the Mentor Teacher program (\$1.3 million), and the

<sup>4</sup> Note: The Legislature approved \$10.0 million for a Safe and Secure Firearm Detection Program in the Office of the Attorney General in FY 2026.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

Computer Science Advancement Grants program (\$1.0 million). This is a total decrease of \$20.8 million SGF; and

- **SGF 1.5 Percent Lapse<sup>5</sup>:** The Legislature approved a lapse of 1.5 percent of state operations funded from the SGF in FY 2026. For KSDE, this totals a decrease of \$314,925 SGF.

## Reappropriations

### 2. SGF Reappropriation

The agency reappropriated \$36.4 million in unspent SGF funds from FY 2025 to FY 2026. This includes:

- **State Foundation Aid:** \$17.9 million. The final SGF obligation for State Foundation Aid was slightly less than the final approved amount. The agency indicates that the reappropriation will be used for the same purpose in FY 2026;
- **Supplemental State Aid:** \$12.0 million. The final obligation for Supplemental State Aid was slightly less than the final approved amount. The agency indicates that the reappropriation will be used for the same purpose in FY 2026;
- **Special Education State Aid:** \$156,234. There is usually a small amount of Special Education State Aid reappropriated every year. At a certain point, the agency cannot increase the teacher reimbursement by another dollar without running out of funding for Special Education Services State Aid. The agency indicates that the reappropriation will be used for the same purposes in FY 2026;
- **KPERS-USDs Employer Contributions:** \$5.2 million. The final obligation for KPERS-USDs was slightly less than the final approved amount. The agency indicates that the reappropriation will be used for the same purpose in FY 2026;
- **KPERS-Non-USDs Employer Contributions:** \$538,900. The final obligation for KPERS-Non-USDs was slightly less than the final approved amount. The agency indicates that the reappropriation will be used for the same purpose in FY 2026; and
- **School District Juvenile Detention Facilities:** \$588,485. The amount of state aid paid to juvenile detention facilities was less than the amount appropriated due to fewer students being in juvenile detention facilities. Although there are fewer students, expenditures per student have increased, so the total funding needed remains at similar levels. The agency has indicated that \$584,994 of the reappropriated funds will be used to meet requirements to fund the Youth Career Discovery Pilot and the State's 10.0 percent match for E-Rate out of any existing resources in the KSDE budget as outlined in 2025 SB 125.

### 3. Children's Initiatives Fund (CIF) Reappropriation

The agency reappropriated \$3.0 million in unspent CIF funds from FY 2025 to FY 2026. The agency indicates that the funds will be used for the same purposes in FY 2026. The funds include:

- **Early Childhood Block Grant:** \$1.6 million;
- **Early Childhood Infrastructure:** \$649,034;
- **Imagination Library:** \$443,276; and
- **Parents as Teachers Program:** \$224,745.

<sup>5</sup> [2025 SB 125](#), Sec. 159. The approved budget lapse was certified in May 2025.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### 4. KEY Fund Reappropriation

The agency reappropriated \$210,741 in unspent CIF funds from FY 2025 to FY 2026 for the Children’s Cabinet Administration. The agency indicates that the reappropriated funds will be used for the same purpose in FY 2026.

## Other Changes

### 5. Spring 2025 Education Consensus

The agency’s revised estimate included an adjustment to adopt the Spring 2025 Education Consensus numbers in FY 2026. This is a decrease of \$39.9 million all funds, including an SGF decrease of \$39.9 million, from the agency’s approved FY 2026 budget. With this adjustment, there is \$6.0 billion, including \$4.9 billion SGF, as the total amount of funding for the six areas of funding (State Foundation Aid, Supplemental State Aid, Special Education State Aid, Capital Outlay State Aid, Capital Improvement State Aid, KPERS-USDs Employer Contributions, and KPERS-Non-USDs Employer Contributions) in FY 2026.

### 6. Federal State Aid and Other Assistance

The agency’s revised estimate includes an increase of \$16.9 million, all in federal funds, for federal state aid and other assistance in FY 2026. Most of this additional funding is \$14.9 million in ARPA funding that was not spent in FY 2025 and is now budgeted to be spent in FY 2026. This includes \$12.4 million for grants that the Children’s Cabinet oversees regarding early childhood centers.

### 7. Other Professional Fees

The agency’s revised estimate includes an increase of \$5.0 million all funds for other professional fees in FY 2026. Most of these fees are within two programs—the Children’s Cabinet (\$1.1 million) and the COVID-19 Transactions program (\$2.8 million)—and are mainly federal COVID funds that were unspent in FY 2025.

### 8. Change in FTE Positions

The agency’s revised estimate includes a decrease of \$924,845 all funds and a net decrease of 8.0 FTE positions. The agency shared that it has eliminated FTE positions that were vacant for an extended period and/or funded by federal grants that have expired. Furthermore, the revised estimate adds 2.0 FTE positions and eliminates 10.0 FTE positions.

The eliminated positions include:

- 4.0 FTE positions that were primarily funded by COVID-19 relief funds;
- 2.75 FTE positions in the Administration program for Information Technology services;
- 2.0 FTE positions in the Administration program for the Teacher Licensure program; and
- 1.25 FTE positions in the Child Nutrition and Wellness program.

The new FTE positions include:

- 1.0 FTE position in the Child Nutrition and Wellness program for a Public Service Executive; and
- 1.0 FTE position in the Office of the Deputy Commissioner of Learning Services for a Policy Analyst.

### 9. All Other Adjustments

The agency’s revised estimate includes a decrease of \$309,203 from all funds for all other adjustments in FY 2026. These adjustments include smaller shifts across the agency’s expenditures in state aid to locals, capital outlay, and commodities.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### FY 2027 Analysis

Summary of Agency Budget Request, FY 2027						FTE
	SGF	Federal Funds	All Other Funds	Total	Positions	
<b>Approved FY 2026 and FY 2027</b>						
1. 2025 SB 125, without Reappropriations	\$ 5,077,528,224	\$ 595,228,370	\$ 1,104,386,219	\$ 6,777,142,813	270.9	
2. One-Time Adjustments	(1,000,000)	-	(250,000)	(1,250,000)	--	
Subtotal – Approved with Adjustments	\$ 5,076,528,224	\$ 595,228,370	\$ 1,104,136,219	\$ 6,775,892,813	270.9	
<b>Enhancement Requests</b>						
3. Special Education State Aid	\$ 92,165,866	\$ -	\$ -	\$ 92,165,866	--	
4. Safe and Secure Schools Grants	15,000,000	-	-	15,000,000	--	
5. Professional Development	1,770,000	-	-	1,770,000	--	
6. Mentor Teacher Program	1,300,000	-	-	1,300,000	--	
7. E-Rate State Match	500,000	-	-	500,000	--	
8. National Board Certification	360,000	-	-	360,000	--	
9. State Board of Education Compensation	129,000	-	-	129,000	--	
10. Rent	99,073	-	-	99,073	--	
11. Replace E-Rate Transfer from KBOR	96,135	-	(96,135)	-	--	
12. Military Interstate Children's Compact Commission	7,532	-	-	7,532	--	
13. Other Legislative Requests	-	-	-	-	--	
Subtotal – Enhancements	\$ 111,427,606	\$ -	\$ (96,135)	\$ 111,331,471	--	
<b>Other Changes</b>						
14. Spring 2025 Education Consensus	\$ 5,462,492	\$ -	\$ 25,813,000	\$ 31,275,492	--	
15. Federal State Aid & Other Assistance	-	(8,235,812)	-	(8,235,812)	--	
16. Other Professional Fees	-	(11,709,683)	-	(11,709,683)	--	
17. Children's Cabinet: Early Childhood Infrastructure	-	-	(1,421,722)	(1,421,722)	--	
18. Change in FTE Positions	156,659	(522,637)	(206,329)	(572,307)	(8.0)	
19. All Other Adjustments	(52,174)	(50,780)	(695,810)	(798,764)	--	
Subtotal – Other Changes	\$ 5,566,977	\$ (20,518,912)	\$ 23,489,139	\$ 8,537,204	(8.0)	
<b>TOTAL AGENCY REQUEST</b>	<b>\$ 5,193,522,807</b>	<b>\$ 574,709,458</b>	<b>\$ 1,127,529,223</b>	<b>\$ 6,895,761,488</b>	<b>262.9</b>	

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. Select appropriations for this agency for FY 2027 include:

- Fall 2024 Education Consensus:** The Legislature adopted the Fall 2024 Education Consensus numbers for school finance. The bill included appropriations for three sections of state aid: **State Foundation Aid** (\$2.9 billion SGF), **Supplemental State Aid** (\$637.0 million SGF), and **Special Education State Aid** (\$611.0 million SGF).

Because the appropriations for FY 2027 were only for the Education Consensus numbers, the table above uses both FY 2026 approved and FY 2027 approved for this line item.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### 2. One-Time Adjustments

The approved budget includes expenditures in FY 2026 that are not included in the agency allocation for FY 2027. These expenditures are not included for FY 2027 as to better provide a point of comparison. For this agency, this adjustment is the following:

- **Childcare Accelerator Grant:** The Children’s Cabinet’s budget for FY 2026 includes \$1.25 million, with \$1.0 million SGF and \$250,000 CIF, for a public-private partnership for child care facility operations in southwest Kansas.

## Enhancement Requests

### 3. Special Education State Aid

The agency’s request includes an enhancement of \$92.2 million SGF for Special Education State Aid for FY 2027, for a total of \$703.2 million. [KSA 72-3422](#) provides for Special Education State Aid to equal 92.0 percent of excess costs for special education in Kansas. At the time of the agency’s submission, this would have increased the funding to 80.0 percent of excess costs. After the Fall 2025 Education Consensus, this enhancement would increase the percentage of excess costs to 77.4 percent for FY 2027. Because federal and state law require the provision of special education services, school districts must finance any excess costs not funded by the State from their general funds or supplemental general funds, reducing the amount available for general education services.

### 4. Safe and Secure Schools Grants

The agency’s request includes an enhancement of \$15.0 million SGF to reinstate funding for the Safe and Secure Schools Grants program for FY 2027. Currently, there is no funding allocated to this program for FY 2027. The agency indicates that based on the number of applications received in FY 2025, a total appropriation of \$15.0 million would fund all requested state aid that was requested that fiscal year. School districts are required to provide a dollar-for-dollar match for this grant.

### 5. Professional Development

The agency’s request includes an enhancement of \$1.8 million SGF to reinstate funding for the Professional Development program for FY 2027. Currently, there is no funding allocated to this program for FY 2027.

Per [KSA 72-2551](#), Professional Development State Aid should be the lesser of 0.5 percent of a school district’s general fund or 50.0 percent of actual expenditures for an approved professional development program. Professional Development State Aid is to promote the continual professional development of all certified personnel serving in K-12 schools in Kansas.

### 6. Mentor Teacher Program

The agency’s request includes an enhancement of \$1.3 million SGF to reinstate funding for the Mentor Teacher program for FY 2027. Currently, there is no funding allocated to this program for FY 2027.

This program is governed by [KSA 72-2561](#) through [KSA 72-2564](#), and specifies that probationary teachers are provided support and assistance from an on-site mentor teacher for the first three years of the probationary teacher’s career. State law provides aid to school districts for up to \$1,000 per mentor teacher.

Based on current estimates, the agency indicates that this funding is enough to provide \$1,000 in aid to mentor teachers who are assisting first-year teachers, \$500 to mentor teachers who are assisting second-year teachers, and \$250 to mentor teachers who are assisting third-year teachers.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### 7. E-Rate State Match

The agency's request includes an enhancement of \$500,000 SGF to provide the 10.0 percent state match for the E-Rate program for FY 2027. Currently, there is no funding allocated to this program for FY 2027.

From FY 2019 through FY 2022, this program was funded through the SGF. From FY 2023 through FY 2025, this program was funded with SFRF funds. In FY 2026, the agency is providing the state match from existing resources, through the reappropriations in the Juvenile Detention Facilities Fund. The agency indicates there is no guarantee it will have sufficient SGF reappropriations to cover the 10.0 percent state match for E-Rate in future fiscal years. Based on previous expenditures, the agency believes that an appropriation of \$500,000 would be sufficient to cover the 10.0 percent match for FY 2027 and the immediate future. The agency also indicates that any unused SGF funds would be lapsed each year.

The E-Rate program provides discounts on high-speed internet and telecommunications in eligible schools and libraries nationwide. Priority is given to schools and libraries in low-income and rural areas. Discounts range from 20.0 to 90.0 percent of the cost of eligible services and are calculated at the school district level. The original goal was to ensure every Kansas school had internet speeds of 100 megabytes per second (MBps), and that goal was achieved during FY 2022. Since then, the Federal Communications Commission raised the recommended school internet speed to 1,000 MBps.

### 8. National Board Certification

The agency's request includes an enhancement of \$360,000 SGF to reinstate funding for teachers who receive the National Board Certification. [KSA 72-2166](#) requires school districts to pay each teacher with a National Board Certification an incentive bonus of \$1,000 each school year in which the National Board Certification is active. Furthermore, also under KSA 72-2166, the State Board of Education is authorized to provide scholarships to teachers who are pursuing or renewing a National Board Certification.

### 9. State Board of Education Compensation

The agency's request includes an enhancement of \$129,000 SGF to increase the compensation of the members of the Kansas State Board of Education (State Board) for FY 2027. As of 2025, [KSA 72-253](#) authorizes the State Board to set compensation for State Board members. Before then, State Board member pay was tied to legislative salaries. While the State Board now has the authority to establish compensation amounts, no additional funding was included for this purpose last session.

The agency indicates that with this enhancement request, State Board members would receive \$299.43 per day for:

- All regular meetings of the State Board; and
- Up to 12 additional days per fiscal year (for a total of 36 compensated days).

For any other days worked during the fiscal year, State Board members would receive \$179.57 per day. The agency also shared that this enhancement request would not change the State Board members' daily subsistence rate, which would remain tied to the CONUS rates for Topeka.

### 10. Rent

The agency's request includes an enhancement of \$99,073 SGF to cover increased costs for the agency's office space in Landon State Office Building. This request includes \$29,308 for the agency's office space rent and \$69,765 for the required Monumental Building Surcharge. Regarding rent, the agency indicates it is only asking for the portion of the rent paid from the SGF, not the total increase in rent, which is \$61,788. Regarding the Monumental Building Surcharge, the \$69,765 covers the majority of the increase for the surcharge.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### 11. Replace E-Rate Transfer from KBOR

The agency's request includes an enhancement of \$96,135 SGF to replace a transfer from the Kansas Board of Regents (KBOR) for the E-Rate system. Since 2014, the Legislature has authorized an annual transfer from KBOR's federal USAC E-Rate program fund to KSDE to help fund the agency's work with school districts that participate in the E-Rate program. According to the agency, KBOR has requested that no additional transfers be made from the fund. Therefore, the agency requests that KSDE's E-Rate expenditures move from the agency's E-Rate fund (2157-2157) to the agency's SGF appropriation for agency operations (1000-0053), resulting in an increase in SGF expenditures and a decrease in special revenue fund expenditures by the same amount.

### 12. Military Interstate Children's Compact Commission

The agency's request includes an enhancement of \$7,532 SGF to cover increased dues for the Military Interstate Children's Compact Commission. [KSA 72-8268](#) provides for the state's participation in this interstate compact, aimed to help children of active-duty military families transfer smoothly between school systems. Kansas has participated in this compact since 2008. State dues are increasing for the first time in FY 2027. Kansas' dues will increase from \$9,657 to \$17,189 for FY 2027.

### 13. Other Legislative Requests

The agency also requests the following be considered by the Legislature for FY 2027:

- **Inter-Fund Transfers.** The agency requests continued authority to allow the Director of the Budget to transfer funds between the agency's SGF accounts for FY 2027. The Legislature has authorized this language annually since 2019;
- **State Safety Fund Distribution.** The agency requests proviso language that allows the agency to distribute state aid from the State Safety Fund whenever funds are available for FY 2027, rather than by November 1. The Legislature has approved similar proviso language for every year since FY 2018; and
- **Income Tax Refund Donations.** The agency requests continued authority for FY 2025 to distribute donations of income tax refunds made by Kansas taxpayers to all school districts. Under [KSA 79-3221n](#), Kansas taxpayers may donate all or a portion of their income tax refund or donate funds in addition to their tax liability to a unified school district (USD) of their choice. The continued authority to distribute funding would be used when a specific school district is not chosen by the taxpayer donating funds.

## Other Changes

### 14. Spring 2025 Education Consensus

The agency's request includes an adjustment to adopt the Spring 2025 Education Consensus numbers for FY 2027. This is an increase of \$31.3 million all funds, including an increase of \$5.5 million SGF, from the agency's approved budget. With this adjustment, there is \$6.1 billion, including \$5.1 billion SGF, as the total amount of funding for the six areas of funding (State Foundation Aid, Supplemental State Aid, Special Education State Aid, Capital Outlay State Aid, Capital Improvement State Aid, KPERS-USDs Employer Contributions, and KPERS-Non-USDs Employer Contributions) for FY 2027.

### 15. Federal State Aid and Other Assistance

The agency's request includes a decrease of \$8.2 million, all in federal funds, for federal state aid and other assistance for FY 2027. Most of the decrease is within federal Individuals with Disabilities Education Act (IDEA) funding (\$10.6 million) and Every Student Succeeds Act (ESSA) funding (\$8.8 million). The decreases are offset by increases in federal funding for food assistance to schools (\$5.6

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

million) and a shift of COVID-19 funding for Children’s Cabinet projects to FY 2027 from FY 2026 (\$7.2 million). There are other minor shifts in the rest of the federal state aid and other assistance funds.

### 16. Other Professional Fees

The agency’s request includes a decrease of \$11.7 million, all in federal funds, for other professional fees, for FY 2027. According to the agency, this is mainly due to decreased costs for contracts that were financed by COVID-19 funds.

### 17. Children’s Cabinet: Early Childhood Infrastructure

The agency’s request includes a decrease of \$1.4 million CIF for the Children’s Cabinet for FY 2027. This funding is all within the Early Childhood Infrastructure program. This program supports the long-term vision of the [All In for Kansas Kids](#) strategic plan. According to the Children’s Cabinet, this funding is used to help early childhood ecosystems in Kansas, including 1-800-CHILDREN and the projects authorized by the Early Childhood Integrated Data System. The Kansas Endowment for Youth (KEY) Fund and the CIF have decreased in revenue over the last several years, and the Children’s Cabinet is deleting funding for this program to help with the lower ending balance in the funds.

### 18. Change in FTE Positions

The agency’s request includes a decrease of \$572,307 all funds, with an increase of \$156,659 SGF, and a net decrease of 8.0 FTE positions. The decrease in the FTE positions is due to the same FTE positions outlined in FY 2026. The funding difference between FY 2026 and FY 2027 is mainly due to changes in the cost indices for group health insurance.

### 19. All Other Adjustments

The agency’s request includes a decrease of \$798,764 all funds, including a decrease of \$52,174 SGF, for all other adjustments for FY 2027. These adjustments include smaller shifts across the agency’s expenditures in state aid to locals, capital outlay, and commodities.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Kansas Children’s Cabinet

The Kansas Children’s Cabinet was created to oversee the expenditures from the Tobacco Master Settlement Agreement. By statute, the Children’s Cabinet is responsible for advising the Governor and the Legislature on the use of the KEY Fund and CIF resources, evaluating funded programs, helping coordinate a statewide system for children and families, and supporting the prevention of child abuse and neglect.

The Children’s Cabinet moved to KSDE from the Department of Children and Families in 2016. [2025 HB 2045](#) moves the Children’s Cabinet to the Office of Early Childhood starting in FY 2027.

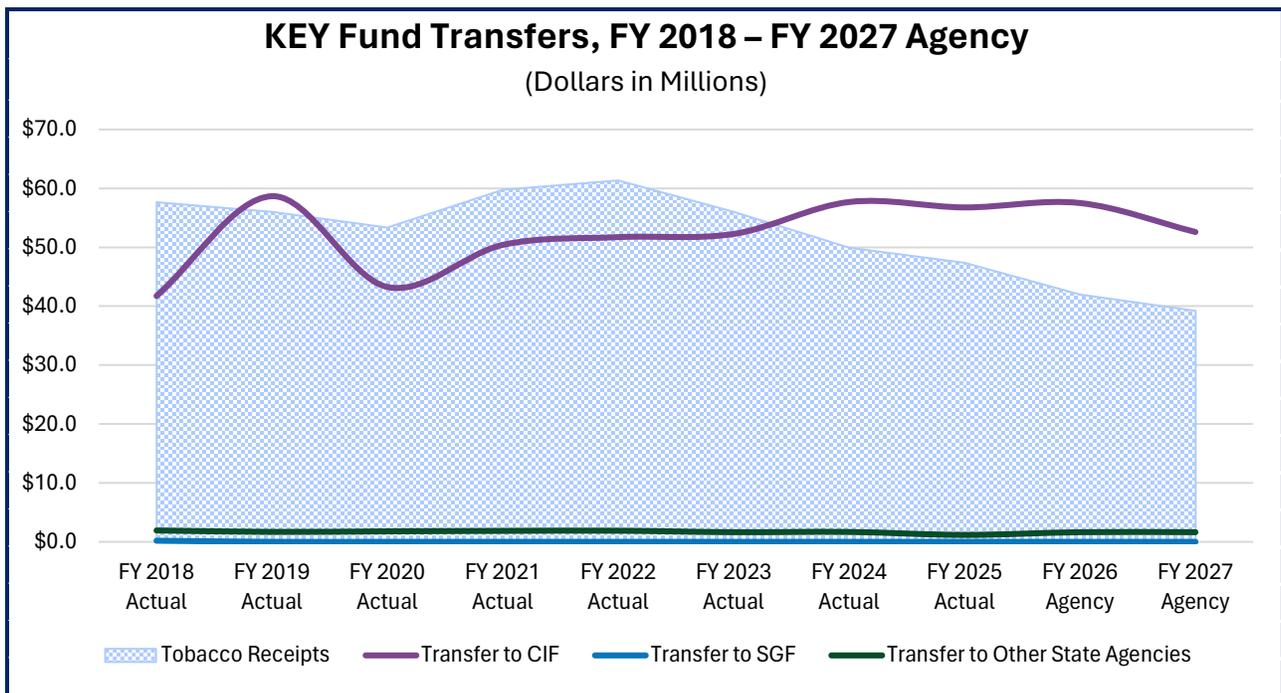
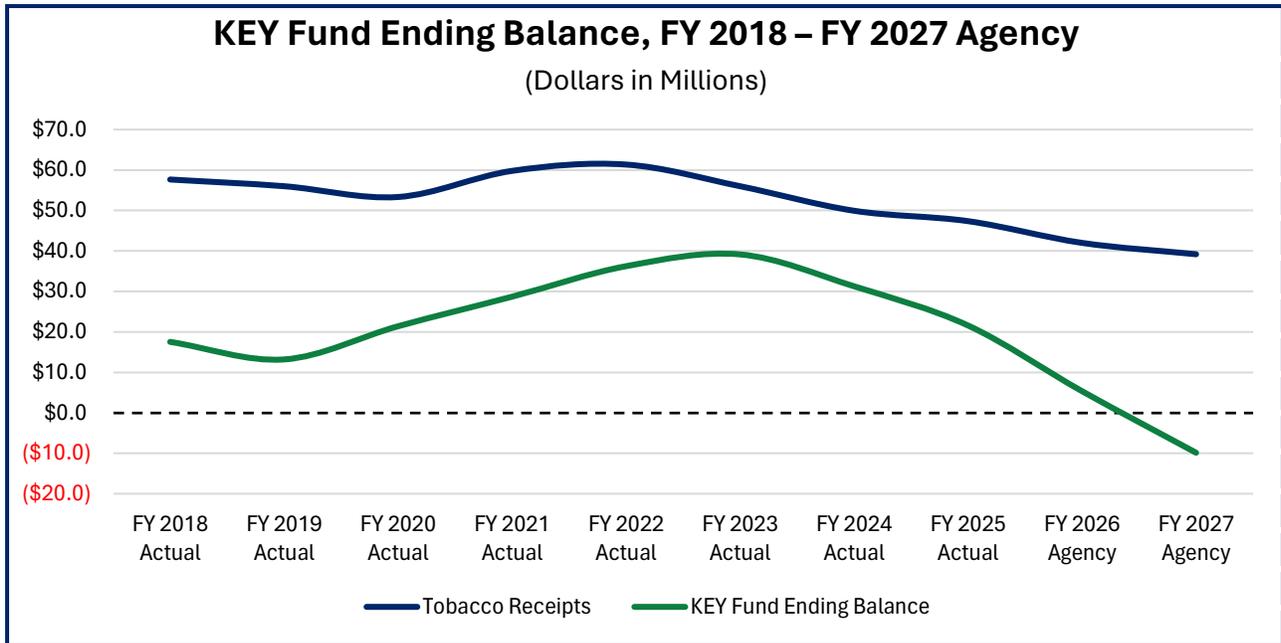
<b>Expenditures by Category, FY 2024 – FY 2027 Children's Cabinet</b>						
(All Funds)						
	<b>FY 2026 Agency % of Total</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Approved</b>	<b>FY 2026 Agency</b>	<b>FY 2027 Agency</b>
<b>State Operations</b>						
Salaries and Wages	1.5 %	\$ 673,908	\$ 518,759	\$ 678,596	\$ 716,734	\$ 722,154
Contractual Services	6.9	2,432,284	1,946,607	2,251,484	3,363,270	1,981,302
Commodities	0.1	3,275	4,023	3,691	3,691	3,218
Capital Outlay	--	4,125	2,082	-	-	-
Operating Adjustments	--	-	-	-	-	-
<b>Subtotal</b>	<b>8.4 %</b>	<b>\$ 3,113,592</b>	<b>\$ 2,471,471</b>	<b>\$ 2,933,771</b>	<b>\$ 4,083,695</b>	<b>\$ 2,706,674</b>
<b>State Aid and Assistance</b>						
Aid to Locals	0.3 %	\$ 11,781,637	\$ 13,099,518	\$ 165,543	\$ 165,543	\$ 1,140,000
Other Assistance	91.2	82,083,169	73,537,497	27,444,301	44,260,670	32,147,268
<b>Subtotal</b>	<b>91.6 %</b>	<b>\$ 93,864,806</b>	<b>\$ 86,637,015</b>	<b>\$ 27,609,844</b>	<b>\$ 44,426,213</b>	<b>\$ 33,287,268</b>
<b>Capital Budget and Debt</b>						
Capital Improvements	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reappropriations</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$ 96,978,398</b>	<b>\$ 89,108,486</b>	<b>\$ 30,543,615</b>	<b>\$ 48,509,908</b>	<b>\$ 35,993,942</b>

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### KEY Fund

[KSA 38-2101](#) established the KEY Fund in 1999 following nationwide tobacco litigation with four major tobacco companies. The resulting Master Tobacco Settlement Agreement (MSA) provides ongoing annual payments to states based on smoking-related health care costs. Payments from the settlement are deposited into the KEY Fund, which is intended to serve as a long-term endowment for children’s programs. Each year, a portion of the KEY Fund is transferred to the CIF to support these programs.



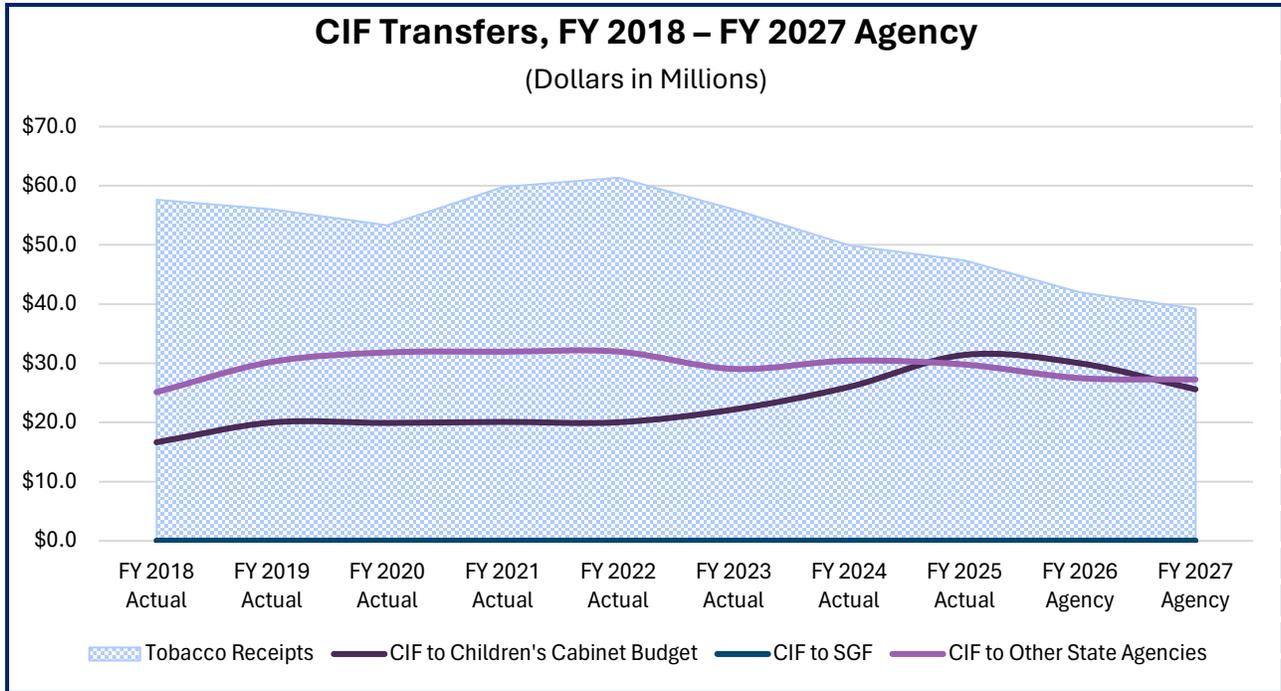
# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### Children’s Initiatives Fund

[KSA 38-2102](#) establishes the CIF. CIF funding must be used for "the purposes of providing additional funding for programs, projects, improvements, services and other purposes directly or indirectly beneficial to the physical and mental health, welfare, safety and overall well-being of children in Kansas."

Funding from the CIF is split between several state agencies. Currently, these state agencies include the Children’s Cabinet, KSDE, the Kansas Department of Health and Environment, and the Department for Children and Families.



### Recommendations for FY 2027

The Children’s Cabinet’s recommendation for FY 2027 includes one major change from FY 2026. This is the deletion of the funding for the Early Childhood Infrastructure program. This request is outlined further in the FY 2027 Analysis section of this budget summary, under Item 17. The Children’s Cabinet also requests that the remaining programs remain at the same funding levels as in FY 2026, with no additional programs being added, due to the lower ending balance in the KEY Fund, and therefore, the CIF.

### Fall 2025 Education Consensus

The Fall 2025 Education Consensus group met on November 5, 2025. In each of the FY 2026 and FY 2027 Analysis sections of this document, there is a line-item adjustment in Other Changes that changes the funding to the Spring 2025 Education Consensus amounts. While the Education Consensus group did meet in the spring of 2025, that estimate was not approved by the Legislature before the 2025 Session ended. The amounts listed here correspond to the Fall Education Consensus Summary document, posted to the KLRD website.

### FY 2026

Overall, the Fall 2025 Education Consensus includes \$5.9 billion, including \$4.8 billion SGF, in FY 2026. This is a decrease of \$137.0 million all funds, or 2.3 percent, and a decrease of \$159.0 million SGF, or 3.2 percent, below the approved amount.

For school finance, the Fall 2025 Education Consensus includes \$5.3 billion, including \$4.3 billion SGF, in FY 2026. This is a decrease of \$124.5 million all funds, or 2.3 percent, and a decrease of \$146.5 million SGF, or 3.3 percent, below the approved amount. The individual components of the Fall 2025 Education Consensus Estimate for FY 2026 are described below.

### School Finance – State Foundation Aid

For State Foundation Aid, the consensus estimate includes expenditures of \$3.8 billion, including \$2.8 billion SGF, in FY 2026. This is an all funds decrease of \$75.5 million, including a decrease of \$97.5 million SGF, below the FY 2026 approved amount. The overall decrease is mainly attributable to an anticipated decrease in student weighted FTE amounts from 675,000 to 663,000. The SGF decrease is also partially due to increased revenue estimates for the statewide 20-mills levy, which means that less SGF is needed for State Foundation Aid.

The Base Aid for Student Excellence (BASE) for FY 2026 is \$5,615 per student. As of FY 2024, the BASE increases yearly by the average CPI-U Midwest inflation rate from the last three years. For FY 2026, this was a 4.4 percent increase from the previous fiscal year, where the BASE was \$5,378.

### School Finance – Supplemental State Aid

In Supplemental State Aid, the consensus estimate includes expenditures of \$595.0 million SGF in FY 2026. This is a decrease of \$38.0 million SGF, or 6.0 percent, from the FY 2026 approved amount. Supplemental State Aid provides equalization aid for school districts' local option budgets (LOBs).

### School Finance – Special Education State Aid

For Special Education State Aid, the consensus estimate includes expenditures of \$611.2 million SGF in FY 2026. This is an increase of \$165,235 above the approved amount and is due to reappropriations within Special Education State Aid. The Fall 2025 Education Consensus Estimates project that Special Education State Aid will cover 67.2 percent of excess costs in FY 2026.

### School Finance – Capital Outlay State Aid

In Capital Outlay State Aid, the consensus estimate includes expenditures of \$109.0 million SGF in FY 2026. This is an increase of \$2.0 million, or 1.9 percent, above the approved amount. Capital Outlay State Aid provides equalization aid for school districts' optional capital outlay property taxes, which may not exceed eight mills. Expenditures for Capital Outlay State Aid are a demand transfer from the SGF. They are considered normal SGF expenditures; however, the fund is listed as a no-limit fund in the appropriations bill.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### School Finance – Capital Improvement State Aid

For Capital Improvement State Aid, the consensus estimate includes expenditures of \$195.0 million SGF in FY 2026. This is a decrease of \$13.0 million, or 6.3 percent, below the FY 2026 approved amount. This decrease is due to school bonds from 2015 being paid off while newer bonds are using different state aid formulas. Capital Improvement State Aid provides equalization aid for school districts' bonded indebtedness incurred for capital construction projects.

### KPERS–USDS

For KPERS–USDS, the consensus estimate includes expenditures of \$520.8 million SGF in FY 2026. This is a decrease of \$12.0 million, or 2.3 percent, below the FY 2026 approved amount. KPERS–USDS funding is used to pay employer contributions for public school employees. Funding is appropriated to KSDE, distributed to school districts, and then paid to KPERS (Kansas Public Employees Retirement System).

### KPERS-Non-USDS

For KPERS-Non-USDS, the consensus estimate includes expenditures of \$75.4 million, including \$34.0 million SGF, in FY 2026. This is a decrease of \$435,837 SGF below the FY 2026 approved amount. KPERS-Non-USDS funding is used to pay employer contributions for employees of community colleges, technical colleges, and school district interlocals. Funding is appropriated to KSDE, distributed to the education agencies, and then paid to KPERS.

### FY 2027

Overall, the Fall 2025 Education Consensus includes \$6.0 billion, including \$4.9 billion SGF, for FY 2027. This is a decrease of \$80.1 million all funds, or 1.3 percent, and a decrease of \$106.9 million SGF, or 2.1 percent, below the approved amount. From FY 2026, it is a \$140.2 million, or 2.4 percent, increase in all funds and a \$110.5 million, or 2.3 percent, SGF increase.

For school finance, the Fall 2025 Education Consensus includes \$5.4 billion, including \$4.4 billion SGF, for FY 2027. This includes a decrease of \$80.5 million all funds, or 1.5 percent, and a decrease of \$107.2 million SGF, or 2.4 percent, below the approved amount. From FY 2026, it is a \$139.3 million, or 2.6 percent, increase in all funds, and a \$109.7 million, or 2.6 percent, SGF increase.

The individual components of the Fall 2025 Education Consensus Estimate for FY 2027 are described below.

### School Finance – State Foundation Aid

For State Foundation Aid, the consensus estimate includes expenditures of \$3.9 billion, including \$2.8 billion SGF, for FY 2027. This is an all funds decrease of \$44.5 million, including a decrease of \$71.2 million SGF, below the approved amount for FY 2027. The overall decrease is mainly attributable to an estimated decrease in student weighted FTE amounts from the previous estimate for FY 2027. The Consensus group does estimate that there will be an increase in student weighted FTE of 1,000 from FY 2026. The SGF decrease is also partially due to increased revenue estimates for the statewide 20-mills levy, which means that less SGF is needed for State Foundation Aid.

The BASE estimate for FY 2027 is \$5,782 per student. For FY 2027, this is estimated to be 3.0 percent increase from FY 2026. This estimate will be revisited in the Spring 2026 Education Consensus Estimate.

# KANSAS STATE DEPARTMENT OF EDUCATION

## Budget Summary – Agency Request

### School Finance – Supplemental State Aid

In Supplemental State Aid, the consensus estimate includes expenditures of \$613.0 million SGF for FY 2027. This is a decrease of \$24.0 million SGF, or 3.8 percent, from the FY 2027 approved amount. Supplemental State Aid provides equalization aid for school districts' LOBs.

### School Finance – Special Education State Aid

For Special Education State Aid, the consensus estimate includes expenditures of \$611.0 million SGF for FY 2027. This is the same as the approved amount for FY 2027. The Fall 2025 Education Consensus Estimates project that Special Education State Aid will cover 64.6 percent of excess costs for FY 2027.

### School Finance – Capital Outlay State Aid

In Capital Outlay State Aid, the consensus estimate includes expenditures of \$112.0 million SGF for FY 2027. This is an increase of \$1.0 million SGF, or 0.9 percent, above the FY 2027 approved amount. Capital Outlay State Aid provides equalization aid for school districts' optional capital outlay property taxes, which may not exceed eight mills. Expenditures for Capital Outlay State Aid are a demand transfer from the SGF. They are considered normal SGF expenditures; however, the fund is listed as a no-limit fund in the appropriations bill.

### School Finance – Capital Improvement State Aid

For Capital Improvement State Aid, the consensus estimate includes expenditures of \$195.0 million SGF for FY 2027. This is a decrease of \$13.0 million, or 6.3 percent, below the FY 2027 approved amount. Similar to FY 2026, this decrease is due to school bonds from 2015 being paid off while newer bonds are using different state aid formulas. Capital Improvement State Aid provides equalization aid for school districts' bonded indebtedness incurred for capital construction projects. Expenditures for Capital Improvement State Aid are a demand transfer from the SGF. They are considered normal SGF expenditures; however, the fund is listed as a no-limit fund in the appropriations bill.

### KPERS-USDS

For KPERS-USDS, the consensus estimate includes expenditures of \$521.2 million SGF for FY 2027. This is a decrease of \$1.4 million, or 0.3 percent, below the FY 2026 approved amount.

### KPERS-Non-USDS

For KPERS-Non-USDS, the consensus estimate includes expenditures of \$75.8 million, including \$34.4 million SGF, for KPERS-Non-USDS for FY 2027. This is an increase of \$1.8 million, all from the SGF, above the FY 2027 approved amount.

### FY 2028

The Consensus group does their estimates based on current law, so although KSEEA will expire on July 1, 2027, the Fall 2025 Education Consensus Estimate includes the first estimates for FY 2028. Overall, the Fall 2025 Education Consensus includes \$6.2 billion, including \$5.1 billion SGF, for FY 2028.

For school finance, the Fall 2025 Education Consensus includes expenditures of \$5.6 billion, including \$4.5 billion SGF, for FY 2028.