



KSDE Budget and Policy Workshop

June 2026

Introduction

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Agenda

- School Funding in Kansas
- Legislative Update
- Budget Changes and Review
- Reminders
- Wrap Up



Education Funding Task Force



- The taskforce had its first meetings for 2026 on April 20th and 21st.
 - No new information was shared; members were asked to discuss their thoughts on each weighting.
- On April 30th, the Legislative Coordinating Council (LCC) approved 2 days for meetings in May, and the Task met on **May 27th and 28th**.
 - Reviewed student outcome data for Kansas and discussed accountability models in other states.
- Chair Estes requested 10 additional days during this interim.
 - Two additional meetings were also approved at the May 27th LCC meeting. **The Chair indicated these will likely take place late in the fall.**
- At this point, there are no timelines for recommendations from the taskforce other than the requirements to report to the legislature in January of 2027.

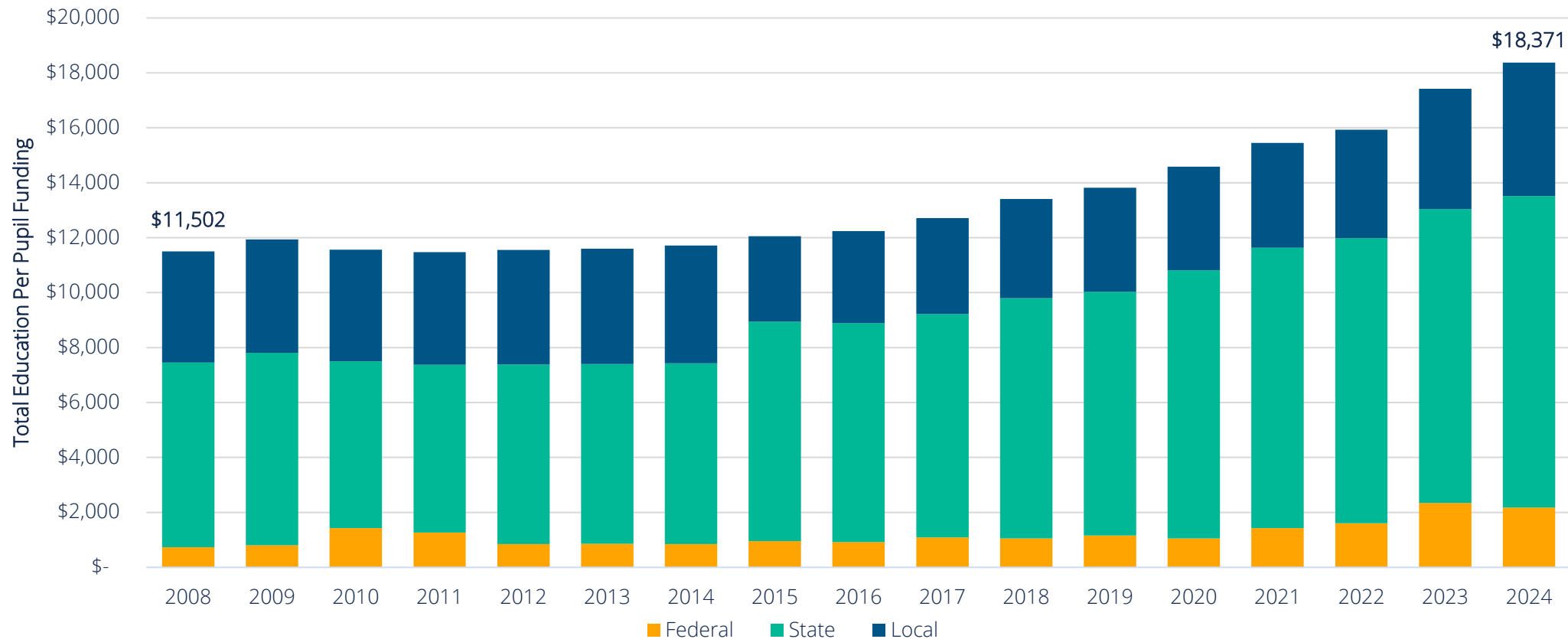
School Funding in Context



The Story You Hear – K12 Spending is out of Control!

KS per-pupil total funding increased by more than \$5,865 (+60%) from FY08 to FY24

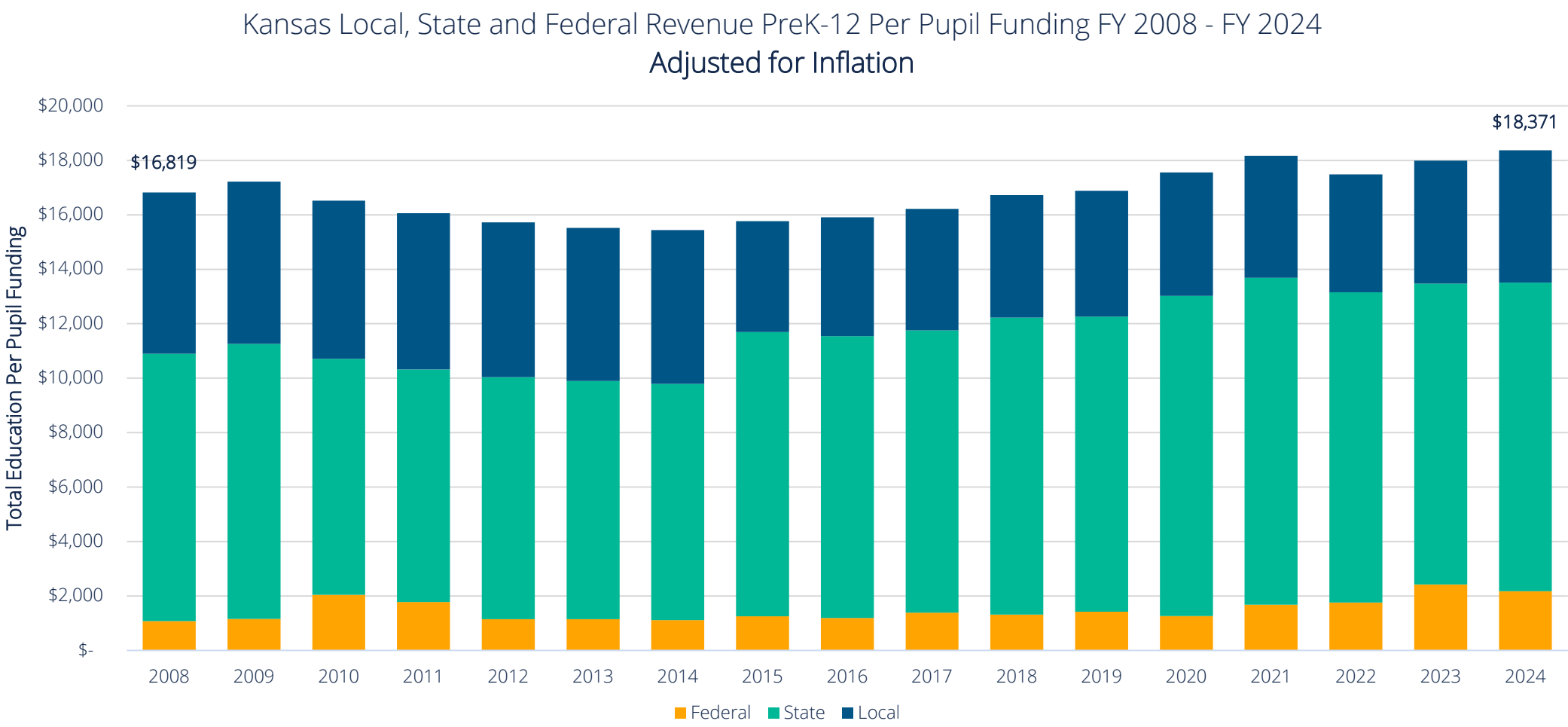
Kansas Local, State, and Federal Revenue PreK-12 Per Pupil Funding FY 2008 - FY 2024
Not Adjusted for Inflation



Source: Annual System of School System Finances Survey (U.S. Census Bureau, 2008-2023)



...However, after adjusting for inflation, the increase equates to an additional ~\$1,550 (+9%)



Source: Annual System of School System Finances Survey (U.S. Census Bureau, 2008-2023)

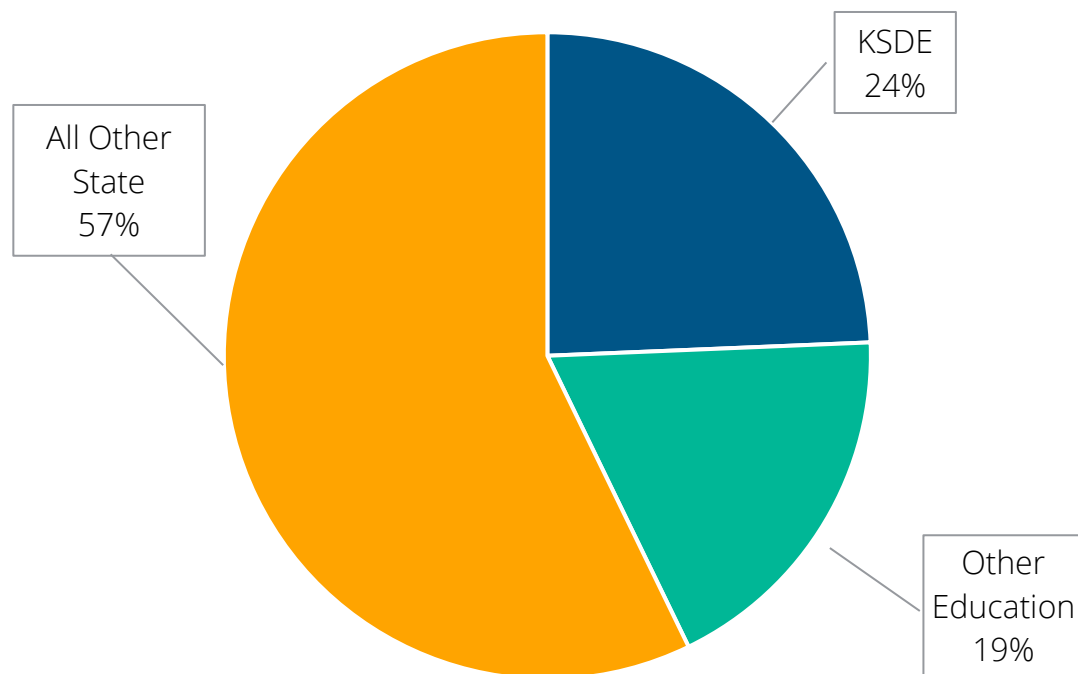


You Hear K-12 is more the half the state budget?

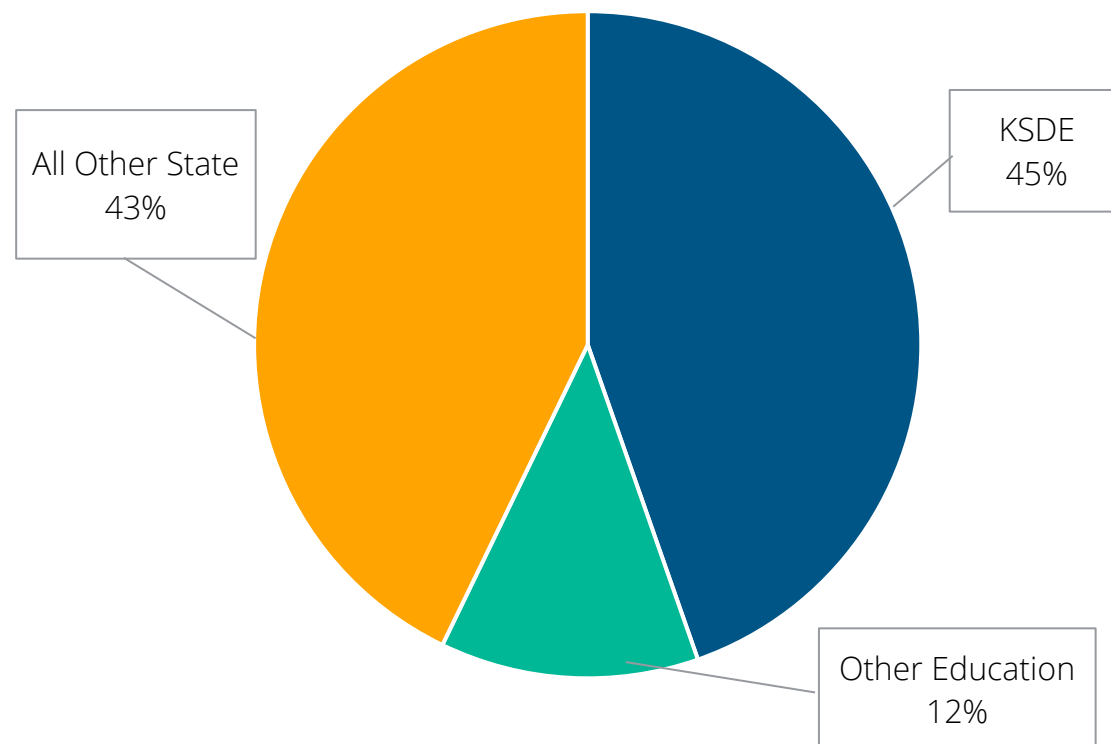
Although that used to be true, now . . .



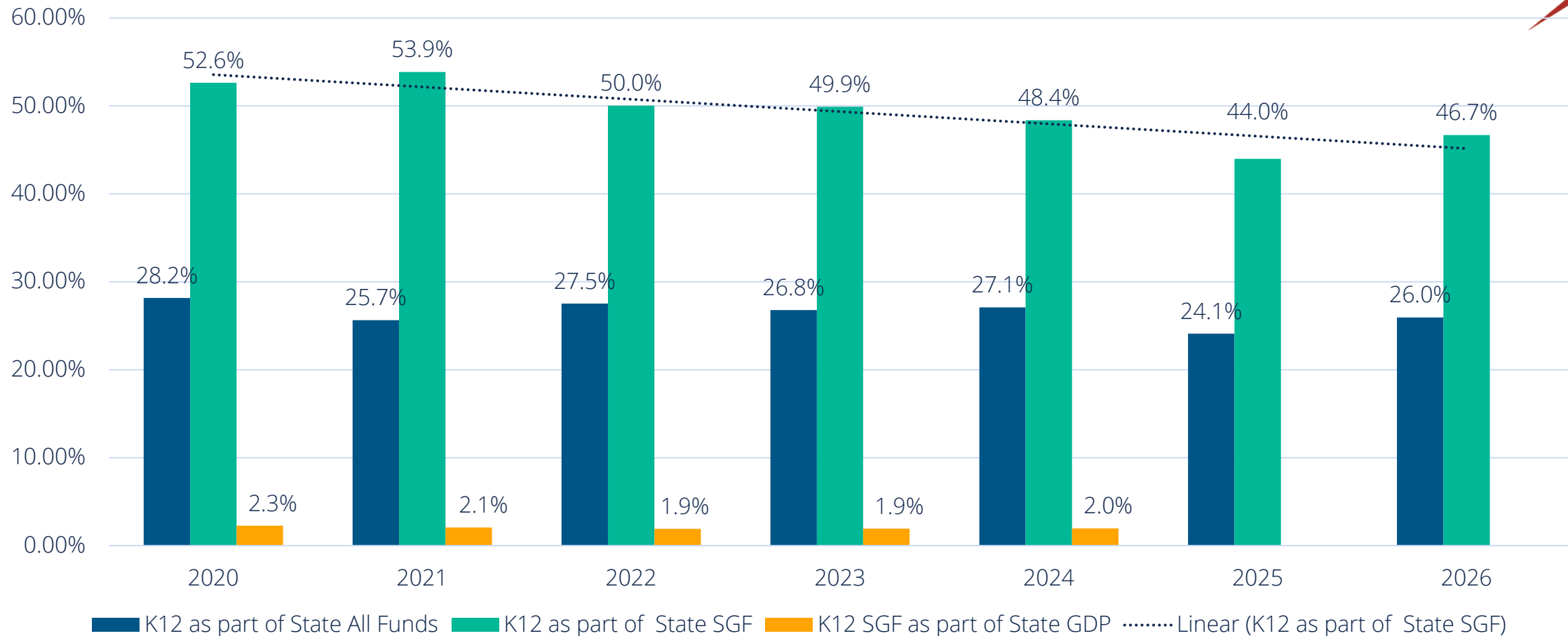
All Funds



State General Funds

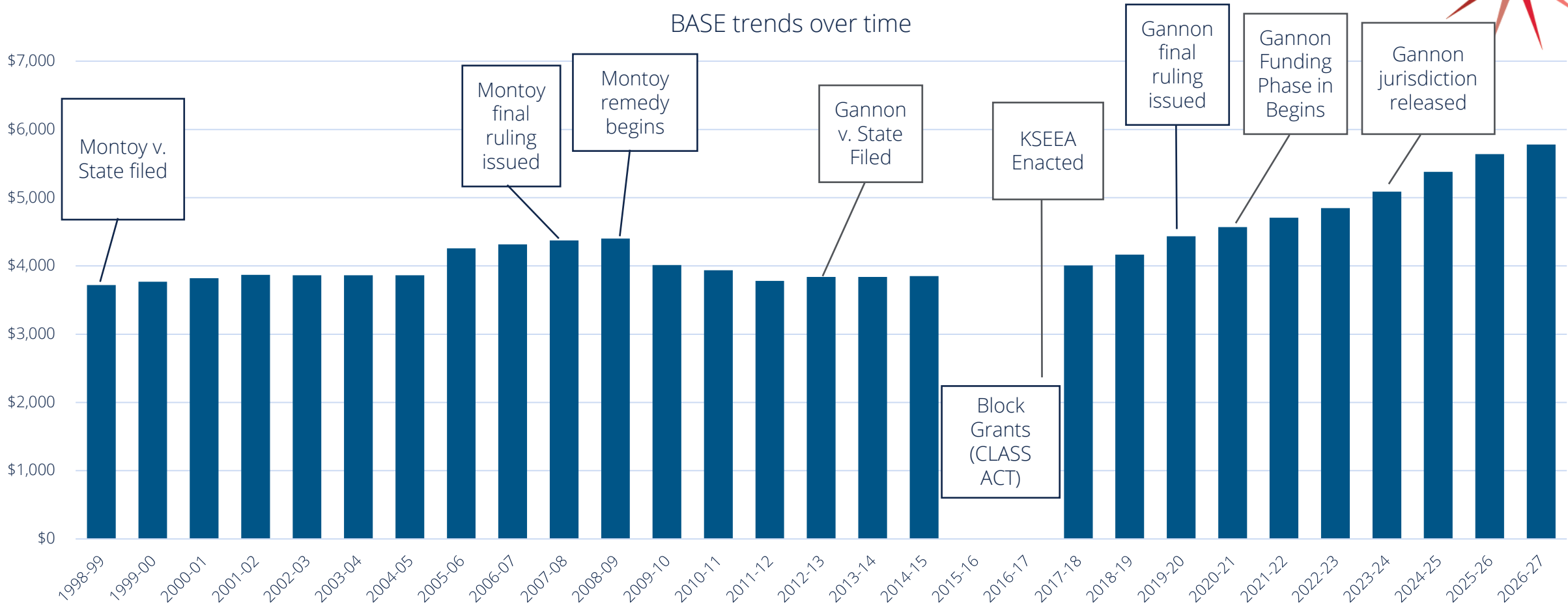


K12 Education as part of the State Budget



K12 and State fund information are from KLRD Fiscal Facts; GDP information is from the Federal Reserve Bank of St. Louis

And there is a lot more to the story.

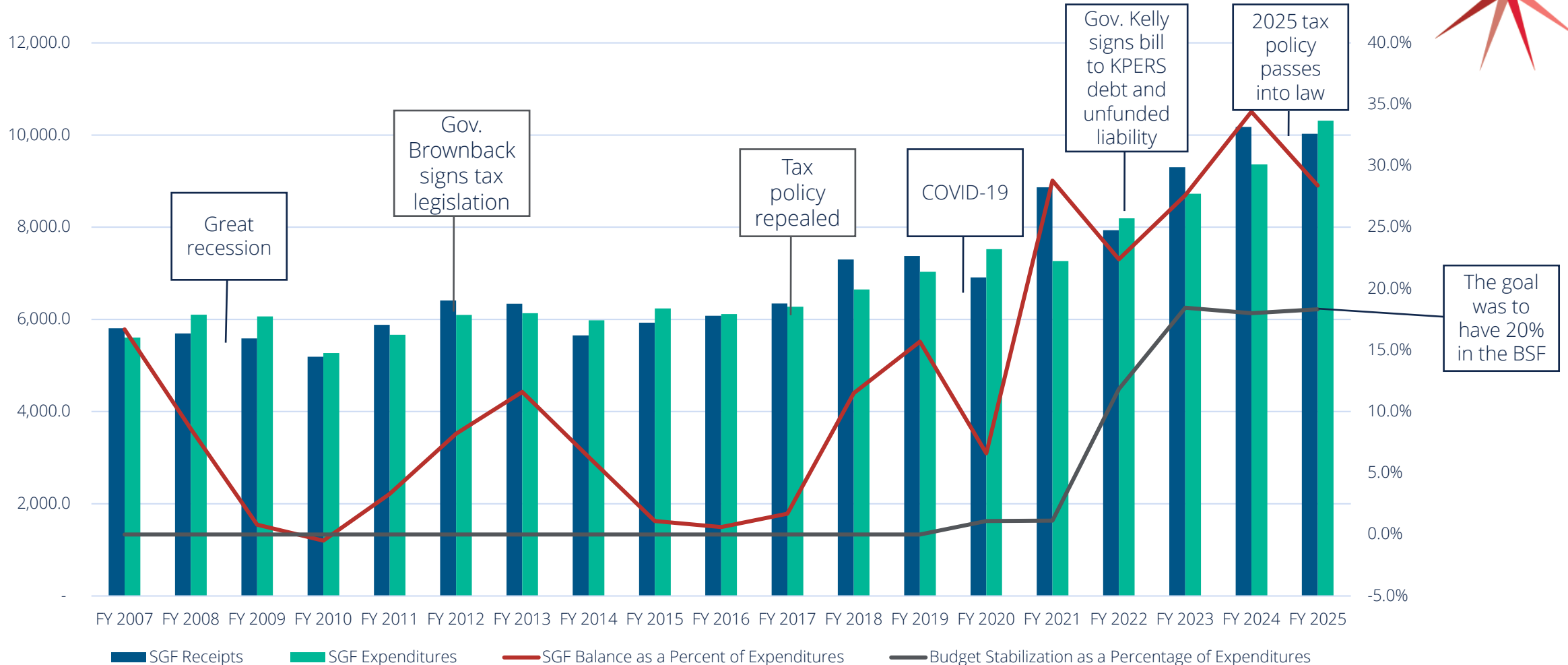


The cost of education

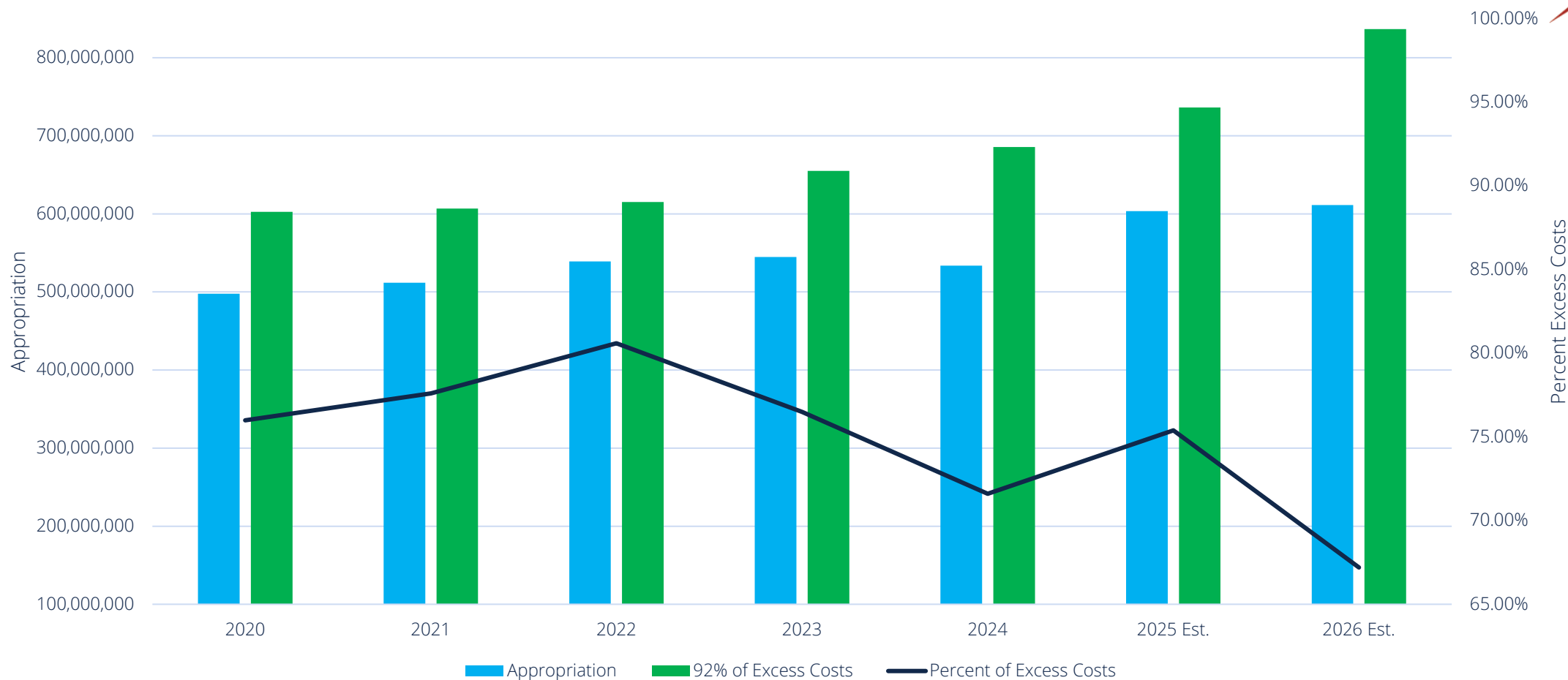


- The 2017 Legislature commissioned a cost study to be conducted on the cost of education in Kansas.
 - The study was conducted by Dr. Lori Taylor, a consultant for WestEd.
 - The amount that was recommended to maintain current academic outcomes at the time of the study was an additional \$1.8 billion
 - The amount that was recommended to meet the State Board goal of 75% of all students scoring in Level 3 and Level 4 was an additional \$2.1 billion.
- The 2018 Legislature implemented the Montoy Safe Harbor Plan became the basis for the Gannon Remedy. This was an additional \$622 million.

State Revenue and Expenditures



And then there is Special Education



Legislative Update

2026 Bills Impacting Education



Bills already in law



HB 2402 – CEP and Public Innovative Districts



Requires boards of education with one or more buildings with 50% or more of the population directly certified for free lunch eligibility to consider participation in the Community Eligibility Provision (CEP) or demonstrating a financial hardship would exist if choosing not to participate.

- The CEP portion of the bill is effective as of **July 1, 2026**.
 - This means school boards will not need to take action until next year for the 2027-28 school year!
 - CEP eligibility by school for 2026-27 can be found on [Data Central](#).
- Extending the application deadline for authorization to operate as a public innovative district from December 1 to May 1 and deeming applications approved if not approved or denied within 45 days of submission to the state board.

HB 2485 – Higher Ed and Blueprint for Literacy



Primarily Higher Education

- Authorizing the chief executive officer of the state board of regents to negotiate and settle any repayment obligations arising under any scholarship.
- Prohibiting promise scholarship awards from being used to fund corequisite courses.
- Pell Grants for workforce development.
- Enacting the career readiness education development innovation transferability (CREDIT) act to require high schools to administer career readiness assessments to students and provide for the transferability of credentials earned through such assessments toward a degree.
- Requirements for agreements between secondary and post secondary schools for postsecondary classes taught in secondary schools.
- Blueprint for Literacy and expanding the Every Child Can Read Act reporting requirements

HB 2485 – Higher Ed and Blueprint for Literacy



Secondary and Postsecondary Institution Agreements

- Requirements for agreements between secondary and post secondary schools for postsecondary classes taught in secondary schools. Current agreements with postsecondary are not grandfathered in.
- Only applies to concurrent enrollment classes taught at the secondary school taught by school district staff.
- Limits payments from the post secondary institution to the secondary institution to \$600 per credit hour, maximum of 10 credit hours per staff member plus supplies and materials not provided by the secondary institution.

HB 2485 – Higher Ed and Blueprint for Literacy



Blueprint for Literacy and Every Child Can Read Act:

- Expanding the Every Child Can Read Act reporting requirements and amending the Kansas blueprint for literacy to provide certain requirements for the state board of education, the state board of regents and school districts.
 - Districts will report fall composite dyslexia screener data for all students PreK-8 as being High Risk, Low Risk, or No Risk.
 - The State Board of Education will select a single statewide universal literacy screener for all students PreK-8 to be used starting in 2027-28.
 - Beginning in 2027-28, any K-3 student testing at high risk on the literacy screener will have a literacy plan in a form prescribed by the state board of education.
 - Beginning in 2029-30, every elementary school will have access to a reading specialist.

House Sub for SB 244



Requires designation of multiple-occupancy private spaces and single-occupancy private spaces in public buildings for use by only one sex and establishes criminal and civil penalties for noncompliance.

- Provides exemptions that allow an individual to enter a private space designated for the opposite sex.
- Provides for a complaint process and penalties for violations of government entities if government entities do not appropriately label spaces.
- Provides for a complaint process and penalties against an individual who has been perceived to use a multioccupancy private space designated for use of individuals of the opposite sex.
- The Attorney General is tasked with conducting an investigation in the case of a government entity violation and the governing body of the location is tasked with investigation of an individual's violation . In the case of an individual violation, the bill provides for a civil cause of action.

Senate Sub for HB 2299 – Electronic Devices & Social Media



- Requires school districts and accredited nonpublic schools to adopt policies related to the use of personal electronic devices and social media use. prohibit the use of personal electronic communication devices during the school day and.
 - Students must have their electronic devices turned off and securely stored away from the student's person during the school day. Students must be permitted to use their personal electronic devices if required for the implementation of the student's IEP, 504, or health plan.
 - Social policies must prohibit employees of a school district from social media to directly communicate with any student for official school purposes and must prohibit requiring the use of social media for any assignment or extracurricular activity.

Senate Sub for HB 2299 – Electronic Devices & Social Media



- The bill states that no board of education of a school district or governing authority of an accredited nonpublic school is liable for damage to or storage of personal electronic devices brought to school.
- Defines “accredited nonpublic school” as a school accredited by the State Board.
- Adds language “each nonpublic school accredited by a regional or national accrediting agency shall be entitled to the same rights as nonpublic schools accredited by the state board of education.”

House Bill 2320 – Foster Care Student Enrollment



- Permits foster care students to attend any school district within the state or remain in the school of origin if it is determined to be in the best interest of the student.
- Transportation plan must be established to provide transportation to and from school of origin
- Requires a best interest determination before any planned placement change or within two business days of an unplanned placement change
- Requires notification to the school district of a student's placement change and the district to transfer the student's educational records within two "business days"
 - Business day is any weekday Monday – Friday on which the district's office is open. Does not include holidays.

House Bill 2618 – KSDE Reports



KSDE is required to prepare and submit a report to the legislature that on the federal financial assistance accepted, distributed, or expended in the prior and current fiscal year and federal assistance that will be received. Report must include:

- Purpose of the federal assistance program
- How the federal assistance has been or will be used
- The individual, office, or division of the state board of education that accepts, distributes, or expends the federal assistance;
- The federal agency, office, or division that administers the federal assistance;
- Total amount of federal assistance the State board accepted, distributed, or expended or plans to accept, distribute or expend in the current fiscal year;
- The anticipated time that the federal assistance program will be available;
- A description that outlines whether and how the educational initiatives of the federal assistance program will be sustained using state or local resources after the federal assistance program ends.

House Bill 2618 – KSDE Reports cont.



Eliminated Reports

The bill eliminates the following legislative reports on the bill's effective date:

- Early retirement incentive programs
- School district bond elections and issuance of general obligation bonds
- School district level special education excess costs
- Student data collection beyond that outlined in statute

SB 382 - Virtual Assessments, Foreign Exchange Students, & Private School Participation



- Provides for the administration and proctoring of statewide assessments to virtual school students by such students' virtual schools. Adding certain third parties who contract with school districts to the definition of special teacher.
- Authorizing foreign exchange students who reside with a host family to enroll in and attend the resident school district of the host family as if the student were a resident of the school district and excluding such student from the open-seat lottery process.
- Authorizing nonpublic schools to permit nonaccredited private elementary or secondary school students to participate in certain activities for such nonpublic schools.

House Bill 2534 – Crisis Drills, Fentanyl Awareness, and At-Risk Plans



Students Safe at School Act

- Establishing standards and requirements for active shooter drills conducted by public and accredited non-public elementary and secondary schools.
- KSDE must publish guidance

Fentanyl Abuse Education Programs

- Requiring school districts to provide fentanyl abuse education programs and maintain supplies of naloxone in each school.

House Bill 2534 –At-Risk Plans



Amends requirements related to at-risk accountability plans to:

- Replace the requirement that one cohort must be comprised of students in grade three with the requirement for one cohort to be students in grade four;
- Replace the requirement that one cohort is comprised of students who qualify for free meals under the National School Lunch Program with the requirement that:
 - Both cohort groups must be a subgroup identified for state assessment purposes;
 - If two cohorts of the appropriate size (11 or more students) cannot be identified using assessment subgroups, the district must identify a cohort group of students eligible to receive at-risk programs and services;
- If no cohort group can be formed with the minimum number of students, the district must consult with KSDE to determine an alternative cohort group
- Change the requirement that one of the quantitative measures used to evaluate a cohort group be performance on the ELA and math state assessment

Bills becoming law on July 1



SB 260 – Vacancy in Election Filings



- Permits a candidate for school board, city official, or community college trustee to withdraw their candidacy if they:
 - The candidate, or someone in the candidate's immediate family, has a severe illness; or
 - The candidate no longer resides in the district they filed office for.
- Also allows a candidate to be removed and not printed on the ballot if they die before September 1 of the year of the election.
- Amends the definition of "corrupt political advertising" within the Campaign Finance Act and elections crime to remove requirements to list the treasurer in "paid for" or "sponsored by" attributions in political advertisements.
- Removes requirements to show the name of each vendor of each payment on the campaign treasurer's report.

SB 361 – Federal Tax Credit



- Authorizes the state of Kansas to participate in the federal tax credit program for contributions of individuals to scholarship granting organizations (SGOs) for all taxable years beginning after December 31, 2026.
- The State Treasurer will provide a list of the eligible SGOs that meet requirements of the federal internal revenue code annually to the US Secretary of Treasury (Section 25F).
- Prohibits any state department, division, or other agency from adopting rules and regulations that are more stringent than the applicable federal law or rules and regulations in implementing the bill.

HB 2482 – College & Career readiness exams



- Amends current statute to remove references to exams provided by 'ACT' to exams provided by 'nationally recognized college entrance exam or preparatory exam'.
- The State Board must provide:
 - A nationally recognized college entrance exam that measures math, science, reading, and writing skills of each student in grades 11 and 12;
 - A pre-college entrance exam aligned with nationally recognized college entrance exam to each student enrolled in grade 9; and
 - A career readiness assessment or series of career readiness assessments that lead to a nationally recognized credential to each student enrolled in grade 11.

HB 2622 – Municipal Lease Purchases



- Modifies the municipal lease-purchase protest petition agreement for the acquisition of real property or buildings that will run for more than one fiscal year or will have total aggregate payments exceeding \$100,000
 - Amends the percent of voters of the municipality that voted for Secretary of State in the last general election required to sign a protest petition for the from 5% to 3%.

Other Bills becoming Law on July 1st



- **HB 2761**- Enacting the speech-language pathology assistant act to provide for the licensure of speech-language pathology assistants.
- **HB 2533** - Enacting the athletic licensure trainer compact to provide interstate practice privileges for athletic trainers.
- **HB 2537** - Creating the crimes of aggravated sexual extortion causing great bodily harm and aggravated sexual extortion causing death and requiring the attorney general to prepare and provide educational materials and information concerning such crimes.
- **HB 2593** – Requiring that a political subdivision hold an open meeting to discuss a contingency fee contract for legal services before approving such contract and requiring the attorney general to approve such contracts.

Legislative Update

Laws that almost happened



The almost bills

- HB 2103 – School activity absences
- SB 441 – ABA therapy
- SB 339 and HB 2164 – Recess and Presidential Fitness Test
- HB 2412 – Civics and citizenship test
- HB 2451 – Public fund election spending



Legislative Update

Budget Updates



FY 27 School Funding



Changes to Appropriations

- BASE will be \$5,778 a 2.9% increase
 - LOB Base = \$5,857
 - State Aid Increase from FY26 to FY27 = \$110.5 million
 - Change to Budgeted FY 27 State Aid from the 2025 legislative session = (\$106.9) million
- Add \$6 million to Special Education – More on this in a minute
- Add \$2.5 million for Safe and Secure School Grants (\$-for-\$ Match)
- Delete \$2 million appropriation for virtual math program (IXL)

FY 27 School Funding



From Existing Resources – this means we will use unspent state aid for these programs

- Up to \$1.77 million, Professional Development
- Up to \$1.3 million, Mentor Teachers
- Up to \$360,000, National Board Certification
- Up to \$500,000, E-Rate State Match
- Up to \$1.8 million, FastBridge – continuation of current contract
- Up to \$800,000, Jag-K
- Up to \$1.3 million, SparkWheel
- Up to \$320,000, Virtual Career Explorations

FY 27 School Funding



PreK Pilot

- The PreK Pilot program will now be completely funded by TANF (no CIF Funds)
- All students served with the grant dollars must meet TANF eligibility criteria, but classrooms do NOT have to consist solely of children who meet these eligibility criteria.
 - The percentage of students in a classroom who meet TANF eligibility criteria equals the maximum allowable percent of classroom teaching staff expenses that may be paid with Preschool Pilot grant funds.
- The following are now the only allowable use of TANF funds:
 - 1000 - 100 Instruction – Salary;
 - 1000 - 200 Instruction - Employee Benefits; and
 - 2100 - Support Services – Students.
- As in previous years, TANF funds cannot be used for administrative costs (per TANF regulations).

KSDE Budget Language



- Requires KSDE to provide a report on Federal Funds (see HB 2618).
- Requires KSDE to include specific special education funding information in the school district financial accountability report. \$6 million in new special education funding is contingent on this report being completed by June 30, 2026.
- Student Walkout: If there is a student walkout and the school does not: have written parental permission, enforce truancy laws and school policies, and if staff facilitate, encourage, or enable; the district is subject to a daily fine equal to the superintendent's base salary, and the day does not count towards the school term.

FY 27 School Funding Other Agencies



- Added \$750,000 for AEDs and CPR equipment (KDHE)
- Deleted \$6 million from the MHIT program (\$10 million remaining KDADS)
 - \$1.5 million requirement for qualified schools removed
 - Recent changes to Implementation plan
- Added \$2 million to the State 911 Board for Critical Facility Mapping
 - Contact your local 911 call center for more information

Special Education



Local Contribution Model Special Education State Aid (LCMSESA)

- KSDE will provide FY27 amounts in early December, and payment on Jan 15th.
- The \$6 million added \$83 million of LCMSESA = 7.2% increase.
- Reminder, each district's share of the LCMSESA is relative to local funding (GF and LOB) each district contributed towards SPED expenses.

Special Teacher Reimbursement

- FY26 estimate \$29,600, FY 26 actual \$29,355.
- FY26 increases: Transportation 12%, Catastrophic Aid 51%, Special Teacher FTE 14%.
- FY27 estimate \$28,250, FY 27 actual \$??,???
- FY27 estimated increases: Transportation 10%, Catastrophic Aid 7%, Special Teacher FTE 14%.

At-Risk Accountability Plans



At-Risk Accountability Plans



Beginning in the 2026–2027 school year, all districts must submit an At-Risk Accountability Plan that:

- Uses evidence-based instruction for students eligible for at-risk services
- Measures academic growth over time using quantitative data
- Sets clear, measurable improvement goals for identified student groups
- Demonstrates academic improvement for at-risk students
- Uses at-risk funds for services above and beyond regular instruction, as required by law with fund account reporting
 - Reported on the **At-Risk Expenditure Report**
- For more information attend the KSDE Great Ideas Conference in July

Required Expenditure Report



At-Risk Financial Accountability Plan Required Expenditure Report (KSA 72-3574 (j)(1)(C)) 2025-2026 School Year

Contact Name:

[KSA 72-3574](#)

Org Number (enter as D0###)

Contact Number:

#N/A

Org Name (Lookup)

Contact Email:

#N/A

County Name (Lookup)

REQUIRED INFORMATION

TOTAL EXPENDITURES BY INTERVENTION PROGRAM

ITEMIZED EXPENDITURES (Optional) (Enter as Whole Dollars)

Optional

Category

[Evidence-Based At-Risk
Educational Program](#)

Total At-Risk
Expenditures Per
Evidence-Based Program

Salary & Benefits
Expenditures for
Eligible Staff

Subscriptions &
Maintenance

Supplies,
Materials &
Textbooks

Professional
Development

Transportation

Other

At-Risk
Students Served
(Headcount)

State

State Totals

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Coding Structure

Accounting Handbook p. 6



- Fund > Function > Object

FUND.....Two (2) characters
FUNCTION.....Four (4) characters
OBJECT.....Three (3) characters

The organization of the groups of code characters can be illustrated as follows:

Fund	Function	Object
XX	XXXX	XXX

• Fund	Type	Function	Object	Location	Program
xx	X	xxxx	xx	xxxx	xxx

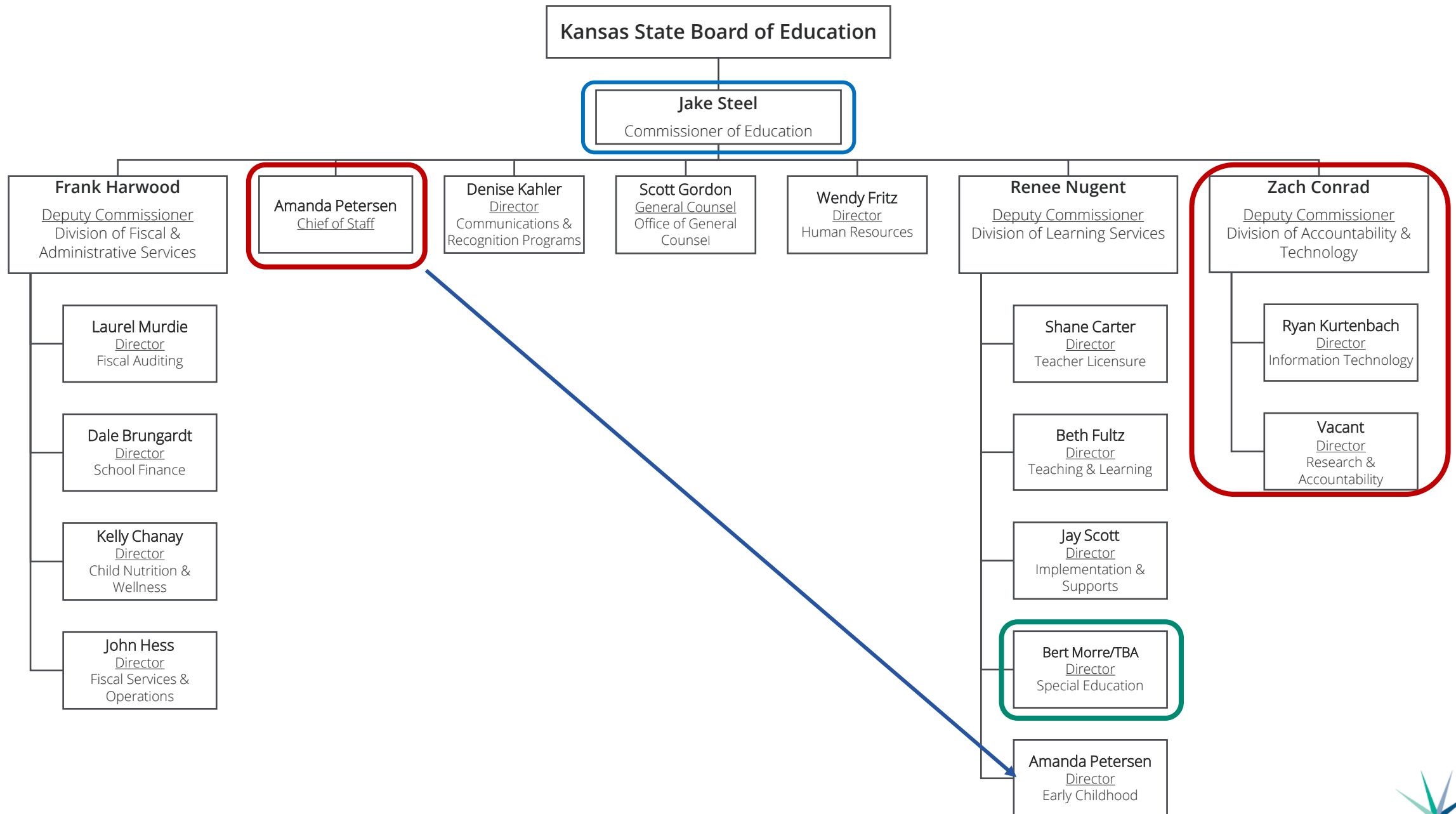
Process



- Complete the financial accountability report
- Save the Excel file
- Send the Excel file
- The FY27 Report will be on FY26's numbers
- Due October 31, 2026

Reminders and Announcements





KEDS



- KSDE is modernizing our data collection tool.
- For Fall of 2026, districts will submit ENRL data and KIDS and KEDS will run in parallel.
- For Spring of 2027, KEDS will be used for state assessment rostering and EOYA data collection.
- It is imperative that every district has connected to the KEDS system by June 30, 2026 (31 districts have not started the process).
- Get the latest updates at: <https://kedx.ksde.gov>
- Send questions to: keds@ksde.gov

Audits



- KSDE Fiscal Auditing staff have begun FY 2026 School Term Audits.
- This change was made last year to allow more time for the audits to better reflect school calendars and activities.
- The purpose is to help districts comply with requirements and make needed adjustments for the 2027-2028 school year.
- Audit guidance has been updated to allow recess to occur any time in the morning and afternoon (15 minutes each)

Fall Counting Kids Workshops



- Oakley - Monday, Aug. 24
- Dodge City - Tuesday, Aug. 25
- Topeka – Thursday, Aug. 27 (two sessions)
- Abilene - Monday, Aug. 31
- Hutchinson – Tuesday, Sept. 1
- Greenbush South - Wednesday, Sept. 2
- Andover - Tuesday Sept. 8
- Maize - Wednesday, Sept. 9
- Thursday, Sept. 10 – Kansas City, KS
- Olathe - Friday, Sept. 11
- Hiawatha - Monday, Sept. 14
- Reminder, since Sept. 20, 2026, is a Sunday, Count Day moves to the first school day following the 20th. **Count Day this year is Monday, Sept. 21.**

Great Ideas in Education Conference



Kansas State Department of Education Great Ideas in Education Conference

- Registration is open now!
 - July 28-30 at the Hyatt Regency in Wichita
 - Link on the KSDE homepage
 - <https://events.ksde.gov/default.aspx?tabid=771>
- Presenters will discuss a variety of topics focused on building coherence in Kansas school improvement efforts to effect meaningful change.
- Tuesday, July 29th will include the **Kansas Literacy Leadership Summit** tailored to LETRS facilitators (may attend only one day).
 - A \$250 per LETRS facilitator stipend is available offset the conference fee.



What to do next?

Things to do in June



- ☒ Attend a 2025-2026 Budget Workshop
- ☐ Close out FY26 Budget
 - ☐ Finalize required transfers
- ☐ Collect information from the county (counties)
- ☐ Organize all budget materials
- ☐ Download the Budget Software
- ☐ Review Open Enrollment applications

Things to do in July



- ☐ School Board Organizational Meeting
- ☐ Complete the budget software
- ☐ Determine if the district will exceed Revenue Neutral
 - ☐ Does your district require board approval?
- ☐ Notify County of intent to exceed Revenue Neutral (if applicable)
 - ☐ Include hearing date and time
 - ☐ Deadline Monday, July 20th
- ☐ Complete Open Enrollment lottery if applications exceed open seats
- ☐ Notify families of Open Enrollment decisions
- ☐ Schedule budget review with KSDE when ready

Things to do in August



- ☐ Schedule budget review with KSDE when ready
- ☐ Publish Budget and set hearing date
 - ☐ Does this require board approval?
 - ☐ Verify publication is correct
- ☐ Publish Revenue Neutral and set hearing date
 - ☐ Should be the same as the date given to the county!
 - ☐ Verify RNR publication is correct

Things to do August 20 – October 1



- ☐ Hold Budget and RNR hearing
 - ☐ Resolution to exceed RNR must be approved on the same day as the initial hearing
- ☐ Approve Budget
 - ☐ Make sure the State Assessment Needs Assessment review are part of the approval
 - ☐ Approve the LOB percentage resolution
- ☐ Submit Budget to KSDE
 - ☐ Due September 20th
- ☐ Work on the PBRs and SO66 – Due October 10th
- ☐ Submit Budget to the county
 - ☐ Due on or before October 1st
- ☐ Take a day off!

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