



Comparison Report

The FY 2026 Governor's Budget Report
with Legislative Authorizations



STATE OF KANSAS

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with Legislative Authorizations

Laura Kelly, Governor
State of Kansas

Readers of *The FY 2026 Comparison Report* can access this information on the Kansas Division of the Budget's website at <http://budget.kansas.gov>.

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Board of Technical Professions
Board of Veterinary Examiners
Department of Agriculture
Kansas State Fair
Kansas Water Office
State Water Plan Fund

Budget Summary

Overview

In January 2025, Governor Kelly proposed a revised budget for FY 2025 and the first budget for FY 2026. This Comparison Report details the FY 2025 and FY 2026 budgets approved by the 2025 Legislature. The format of the report compares the budget recommended by Governor Kelly to the changes made by the Legislature through the appropriations process. The schedules at the end of the document provide detail by agency for the approved budgets for both FY 2025 and FY 2026. This publication reflects the budget as approved by the 2025 Legislature in SB 125 (the Mega Budget Bill). The Legislature chose to not pass a traditional Omnibus bill during the 2025 Legislative Session. The Omnibus bill has historically provided funding to agencies to implement policy bills that are passed during each session. For many of these policy bills, agencies will be asked to implement the provisions of the new laws in FY 2026 without any incremental funding to support the implementation.

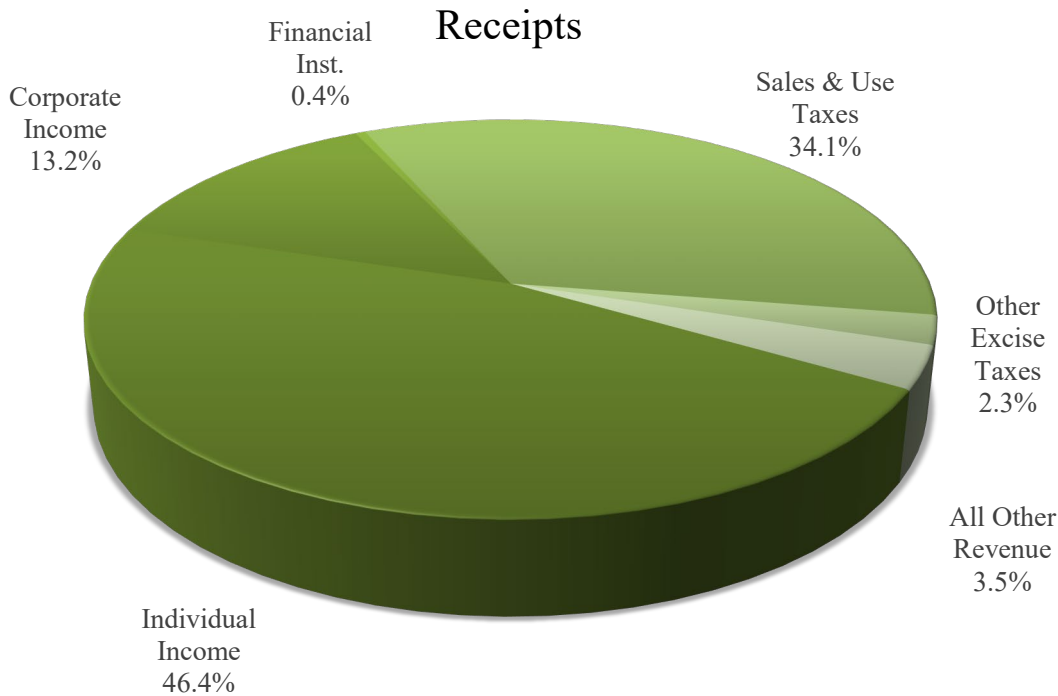
The table on this page lists summary numbers for the State General Fund (SGF) and all funding sources for

Budget Totals		
	Governor's Recommendation	Approved
FY 2025:		
State General Fund	\$ 10,887,928,839	\$ 10,854,699,626
All Funds	\$ 27,096,030,596	\$ 27,021,060,778
FY 2026:		
State General Fund	\$ 10,652,489,124	\$ 10,629,361,627
All Funds	\$ 26,394,371,660	\$ 25,511,067,525

the two fiscal years affected by this year’s budget process. The tables and pie charts in this section summarize the various categories of revenues and expenditures from the SGF with a focus on the upcoming year FY 2026.

State General Fund Revenues

Estimates for the SGF are developed using a consensus process that involves the Division of the Budget, the Department of Revenue, the Kansas Legislative



Fiscal Year 2026

Research Department, and consulting economists from the University of Kansas, Kansas State University, and Wichita State University. This estimate is the base from which the Governor and the Legislature build the budget. The Consensus Revenue Estimating Group met on April 17, 2025, to revise the FY 2025 and FY 2026 estimates, which were subsequently adjusted for legislative changes. The section of this report titled State General Fund Revenues gives additional information, below are highlights from that section.

Timing of Estimates. By statute, the Consensus Revenue Estimating Group is required to issue its revised spring forecast by April 20 of each year. Traditionally, the Legislature has returned for veto session to conclude their work – to include issuing an Omnibus bill – after the revised revenue estimates are issued. This allows the Legislature to understand the full picture of the state’s revenues as they complete their work. During the 2025 Legislative Session, the Legislature chose to adjourn a full week prior to the revised estimates being issued. This means that the budget was finalized prior to seeing the most current revenue estimate, leaving an incomplete picture of the impact that the budget will have on the state.

FY 2025. The revised estimate of SGF receipts for FY 2025 is \$9.890 billion, an increase of \$157.9 million from the previous estimate made in November. The estimate for total taxes was increased by \$101.5 million, while the estimate for other revenues was increased by \$56.4 million. The overall revised estimate of \$9.890 billion represents a 2.5 percent decrease below the final FY 2024 receipts. This result is heavily influenced by 2024 Special Session SB 1, which reduces SGF receipts by \$476.8 million in FY 2025.

FY 2026. SGF receipts are estimated to be \$10.061 billion in FY 2026, an increase of \$215.0 million relative to the November estimate. The new FY 2026 estimate is \$171.2 million or 1.7 percent above the newly revised FY 2025 estimate. The growth rate is heavily influenced by modest growth expectations in overall tax receipts and lower amounts of net transfers going out to various state funds, which is partially offset by lower SGF interest earned on the state’s idle fund balance.

Tax Policy Changes. The Governor has proposed and supported a number of large tax reduction plans during her six years in office. During the summer of 2024, she

called the Legislature into a special session, with a focus on passing a comprehensive tax package. Special Session SB 1 was passed and signed into law in June 2024. The Governor believes that the state needs to focus on regaining structural balance and ensuring the full effects of that bill have materialized prior to passing additional comprehensive tax reform.

The Legislature chose to move forward with another round of comprehensive income tax changes during the 2025 Legislative Session. The Legislature passed SB 269, which was vetoed by the Governor, and the Legislature overrode her veto.

SB 269 sets up a pathway to move the state to a flat tax structure, with a rate of 4.0 percent, over a period of time. The bill sets a revenue baseline of 2024 actuals, and creates an inflation adjusted baseline for each fiscal year moving forward. For any year in which income tax receipts exceed this inflation adjusted baseline, the Department of Revenue is required to calculate what the percentage reduction would be applied to equal the monetary value of the revenues over the baseline. Each of the state’s two income rates would then move downward by that percentage until the bottom rate equals 4.0 percent. In subsequent years, the top rate would continue to ratchet down in revenue excess years until it also equals 4.0 percent.

As previously mentioned, the Governor vetoed this bill, as she is focused on restoring structural balance and ensuring the state’s top needs are funded, prior to implementing additional revenue reducers. The Legislature overrode this veto, and the bill is now law.

State General Fund Ending Balance Requirements. KSA 75-6702 was enacted in 1990 that established minimum ending balances to ensure financial solvency and fiscal responsibility for the State of Kansas. The legislation requires an ending balance of at least 7.5 percent of total expenditures and demand transfers and requires that the Governor’s recommended budget as well as the budget approved by the Legislature for the coming year adhere to this balance. For ten years, from FY 2003 through FY 2012, the Legislature suspended the ending balance requirement for purposes of projecting the budget. For one year in FY 2013, the statutory ending balance requirements were sustained. The threshold was suspended again from FY 2014 to FY 2022. With the passage of this budget, the statutory ending balance requirement has now been in effect since FY 2023.

FY 2026 Approved Expenditures from the State General Fund

(Dollars in Millions)

	State Operations	Local Aid	Other Assistance, Grants & Benefits	Capital Improvements	Total
General Government	\$ 488.8	\$ --	\$ 61.7	\$ 62.3	\$ 612.8
Human Services	483.3	19.1	2,610.7	13.0	\$ 3,126.2
Education	854.3	5,229.4	123.2	2.4	\$ 6,209.3
Public Safety	570.7	64.5	11.8	11.0	\$ 658.0
Ag & Natural Resources	19.7	--	3.0	0.4	\$ 23.1
Transportation	--	--	--	--	--
Total	\$ 2,416.8	\$ 5,313.0	\$ 2,810.4	\$ 89.2	\$ 10,629.4

The final approved budget left projected ending balances of 20.8 percent for FY 2025 and 15.9 percent for FY 2026. A combination of adjustments to both revenues and expenditures account for the difference. These ending balances are separate from the nearly \$1.800 billion that is projected to be in the Budget Stabilization Fund by the end of FY 2026.

State General Fund Cashflow. The budget is based on an estimate of annual receipts and total expenditures approved by the Legislature for a fiscal year. However, the pattern of receipts to the SGF within the fiscal year does not match the pattern of agency expenditures. The uneven nature of revenue and expenditure patterns had previously required that actions be taken to manage cashflow, such as adjusting the amount and timing of various large payments and transfers or issuing certificates of indebtedness. Because the state's fiscal health has shown dramatic and steady improvement over the past seven years, the state has not issued a certificate of indebtedness for the previous four fiscal years and does not anticipate issuing one for FY 2026.

State General Fund Expenditures

The Governor has consistently prioritized long-term fiscal stability when considering budgets. Over the past six years, the state has seen its fiscal health greatly improve, and Kansas citizens have seen tax relief totaling hundreds of millions of dollars per year. This year's Governor's Recommended Budget was built with an eye on the future, and a desire to maintain structural balance.

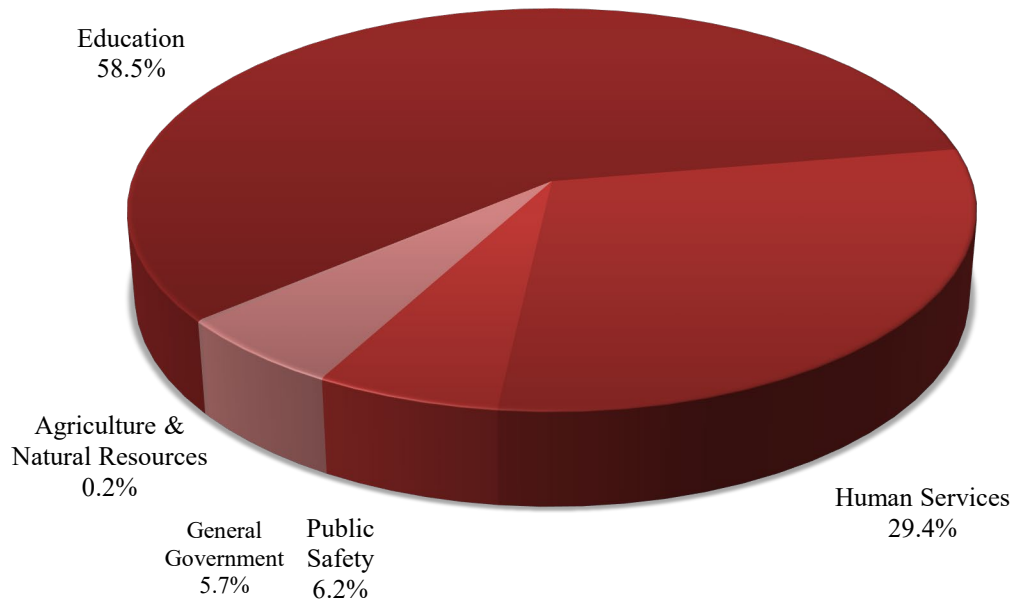
The Governor submitted a budget that had SGF expenditures growing just 0.7 percent above the FY 2025 approved levels, which is below the originally

forecasted rate of growth for total State General Fund receipts of 1.0 percent. Additionally, the Governor submitted a budget that again did not include taking on any new debt, continuing her pursuit of reducing the state's debt position.

The expenditure increases that were included in this year's budget were focused on long-term priorities to advance the state's economic and physical health. One key area of investment for this year's budget cycle was to invest in protecting the state's water supply. The Governor recommended, and the Legislature agreed with, creating a water taskforce that would develop a long-term funding plan for key areas of water investment, with a focus on quantity and quality. The Governor's strategic goal for water is for every generation of Kansan to leave enough water for the next two generations of Kansans.

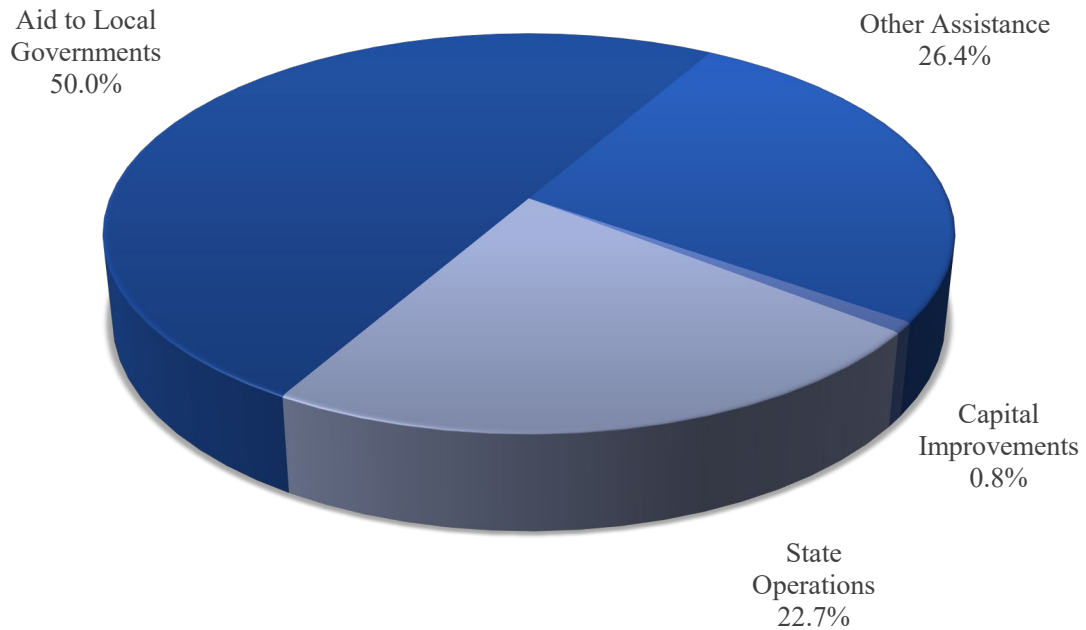
State Employee Pay Plan. The Legislature approved pay increases for benefits eligible employees effective June 8, 2025. The plan is based on the market position of an employee's job classification or title as shown in the 2024 Market Survey conducted by the Office of Personnel Services within the Department of Administration. Under the approved plan, benefits-eligible classified and unclassified employees in the executive branch will receive the following increases: (1) employees in a job class or title that is 10.0 percent or more below the market average for that job class or title will receive either an increase to bring the market average of their job class or title to within 10.0 percent of the market average or an increase of approximately 2.5 percent, whichever is greater; (2) employees in a job class or title that is less than 10.0 percent and not greater than 10.0 percent over the market average for that job class will receive an increase of approximately 2.5 percent; (3) employees in a job class or title that is more

State General Fund Expenditures by Function



Fiscal Year 2026

Expenditures by Category



Fiscal Year 2026

than 10.0 percent over the market average for that job class or title will receive an increase of approximately 1.0 percent; and (4) employees in a job class or title that was not included in the market survey will receive approximately a 2.5 percent increase. All benefits eligible employees in the Legislative branch, the non-judge Judicial branch, and the State Board of Regents and Universities will receive a 2.5 percent increase.

The Legislature excluded the following groups of employees from receiving any increases: members of the Legislature; judges and justices of the Judicial Branch; state officers elected on a statewide basis; teachers and licensed personnel and employees at the School for the Deaf and School for the Blind; and any employees on a formal, written career progression plan implemented by an Executive Directive.

To support the approved pay plan, on June 6, 2025, the State Finance Council approved \$95.2 million from all funding sources, including \$36.2 million from the SGF, \$65,197 from the State Water Plan Fund, \$6,848 from the Children's Initiatives Fund, and \$4,648 from the Kansas Endowment for Youth Fund.

1.5 Percent SGF Operating Reduction. The Legislature directed that on July 1, 2025, a lapse of 1.5 percent from all FY 2026 SGF appropriations for operating expenditures. The Legislature excluded Legislative branch agencies, Judicial branch agencies, the Attorney General, the Kansas Bureau of Investigation, the Kansas Sentencing Commission, the state hospitals, the veterans' and soldiers' homes of the Office of Veterans Services, the Department of Corrections and the correctional facilities, the Kansas

Outlook for the State General Fund

(Dollars in Millions)

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved
Beginning Balance	\$ 1,834.6	\$ 2,410.4	\$ 3,220.7	\$ 2,255.7
Revenues				
Taxes	10,180.2	10,039.8	9,751.6	9,952.6
Interest	200.5	395.8	405.0	280.0
Agency Earnings	116.6	111.1	111.3	114.3
Transfers:				
School Capital Improvement Aid	(196.6)	--	--	--
Highway Fund	--	--	--	--
Budget Stabilization Fund	(613.0)	--	--	--
PMIB Bridge Funding	--	--	--	--
KPERS Fund	(271.1)	--	--	--
All Other Transfers	(113.7)	(371.2)	(378.2)	(286.0)
Total Revenues	\$ 9,302.8	\$ 10,175.5	\$ 9,889.7	\$ 10,060.9
Total Available	\$ 11,137.5	\$ 12,585.9	\$ 13,110.4	\$ 12,316.6
Expenditures				
General Government	403.8	324.0	439.9	382.6
Judiciary	172.5	186.5	211.3	230.2
Human Services	977.7	1,114.9	1,464.6	1,310.4
Human Services Caseloads	1,217.4	1,412.4	1,711.2	1,815.7
K-12 Education	4,388.8	4,569.8	4,826.8	5,001.8
Higher Education	1,012.7	1,149.4	1,439.7	1,207.4
Public Safety	535.3	581.4	716.4	658.0
Agriculture & Natural Resources	19.0	26.8	44.8	23.1
Total Expenditures	\$ 8,727.1	\$ 9,365.2	\$ 10,854.7	\$ 10,629.4
Ending Balance	\$ 2,410.4	\$ 3,220.7	\$ 2,255.7	\$ 1,687.2
As Percentage of Expenditures	27.6%	34.4%	20.8%	15.9%
Budget Stabilization Fund Balance	\$ 1,610.3	\$ 1,687.1	\$ 1,757.5	\$ 1,784.3

Totals may not add because of rounding.

Revenues reflect Consensus Revenue Estimate from April 2025 adjusted by the Legislature, not actual revenue collections.

Highway Patrol, the State Board of Regents and the universities. The Director of the Budget certified the amount of the lapses in each State General Fund account to the Director of Accounts and Reports, and a copy of the certification was provided to the Director of Legislative Research. The following table contains the lapses made by agency.

1.5 Percent SGF Reduction	
	<u>FY 2026</u>
Adjutant General	\$ 118,119
Department for Aging & Disability Services	1,017,396
Department of Agriculture	219,021
Kansas Human Rights Commission	18,044
Office of the Child Advocate	11,259
Department of Administration	146,397
Public Disclosure Commission	8,403
Office of the Governor	73,489
Kansas Guardianship Program	21,569
Health & Environment--Health	799,608
Historical Society	75,405
Department of Labor	142,790
Department of Commerce	2,085
Board of Indigents Defense Services	919,860
Office of Information Technology Services	247,109
State Library	45,577
Board of Tax Appeals	22,663
Department of Revenue	266,549
School for the Blind	124,566
School for the Deaf	189,760
Department for Children & Families	2,298,706
Department of Education	314,925
KS Office of Veterans Services	64,759
Kansas Water Office	21,120
Total	<u>\$ 7,169,179</u>

School Finance. For the first time in over four years, the Legislature allowed the budget for K-12 to remain in the Mega budget, as was recommended by the Governor.

Other than reducing the amount of funding from what the Governor recommended for Special Education State Aid, the Legislature made no changes to the Governor's recommendations for school finance in FY 2025. The Legislature adjourned *Sine Die* before the 2025 Spring Education Consensus Group could meet to recommend expenditure adjustments for FY 2025 and FY 2026. As a result, no expenditure changes to State Foundation Aid, Supplemental General State Aid, Capital Outlay

Aid, Capital Improvement Aid, or KPERS-School payments were made by the Legislature from amounts recommended by the Governor.

Total approved expenditures for education agencies in FY 2025 are \$11.5 billion from all funding sources, of which \$6.3 billion is from the SGF. For FY 2026, the Legislature approved expenditures totaling \$11.1 billion, including \$6.2 billion from the State General Fund.

Current state law provides that funding for Special Education State Aid is to be equal to 92.0 percent of excess costs over regular education. However, when appropriations do not provide that level of coverage of excess costs, funding is prorated among school districts. Without an increase of the SGF appropriation in FY 2026 for Special Education State Aid, it was projected that only 72.0 percent of school district's excess costs would be covered in FY 2026. The Governor recognized that school districts must transfer funds from a district's general fund to the special education fund to cover these unreimbursed costs, as all children with special education must be provided services. The Governor recommended that the state continue with the five-year plan that began in FY 2025 in an effort to get Special Education Services State Aid to 92.0 percent by FY 2029 by committing an additional \$72.6 million from the SGF each year.

The Legislature did not concur with the Governor's five-year plan for Special Education State Aid. Instead, the Legislature reduced this funding plan by \$62.6 million, appropriating only an additional \$10.0 million from FY 2025 levels.

Postsecondary Education. Final revised expenditures for the Regents postsecondary education system total \$4.9 billion from all funding sources, including \$1.4 billion from the SGF for FY 2025. For FY 2026, approved expenditures total \$4.4 billion from all funding sources, of which \$1.2 billion is from the SGF. The approved amount includes \$47.1 million from all funding sources, including \$14.4 million from the SGF designated for the Board of Regents and state universities as a merit pool in the salary plan adopted by the Legislature. The Board of Regents budget contains appropriations that will be distributed to the postsecondary educational institutions under its jurisdiction, which make its budget fluctuate between fiscal years.

The Legislature approved revised expenditures for the universities totaling \$4.5 billion from all funding sources, including \$1.0 billion from the SGF in FY 2025. For FY 2026, the approved amounts total \$3.9 billion from all funding sources, including \$828.8 million from the State General Fund. A detailed description of other major budget changes is presented by each university in the sections that follow. The amount distributed for the statewide salary plan totals \$47.0 million from all funding sources, including \$14.3 million from the SGF for a merit pool, which is included in the total approved budgets provided for each university. The Legislature further concurred with the Governor's recommendation to add \$3.3 million for additional funding for the Washburn University operating grant.

The Legislature approved revised expenditures of \$426.9 million from all funding sources, including \$407.1 million from the SGF for FY 2025 for the Board of Regents central office. For FY 2026, the Legislature approved expenditures of \$475.2 million from all funding sources, including \$368.5 million from the SGF.

Human Services. The Legislature approved expenditures of \$9.4 billion for FY 2025 and FY 2026 for Human Services activities. In comparison to the Governor's recommendation, the 2025 Legislature approved \$59.2 million in decreases for FY 2025 and \$738.6 million in decreases for FY 2026. Approved SGF expenditures total \$3.2 billion for FY 2025 and \$3.1 billion for FY 2026. In comparison to the Governor's recommendation, the 2025 Legislature approved \$22.0 million in decreases for FY 2025 and \$63.5 million in increased appropriations from the SGF for FY 2026. In addition, the Governor line-item vetoed \$140,000 of SGF expenditures for FY 2025 and \$3.7 million for FY 2026. The Legislature overrode all but \$55,000 of the FY 2026 veto.

Medicaid Expansion. For the seventh year in a row, the Governor's recommended budget included a proposal to expand Medicaid eligibility to the full amount allowed by the federal law. The policy proposal put forward by the Governor addressed concerns that had been raised in previous years. The Legislature again removed this policy and the associated funding from the final budget. Kansas is now one of only ten states in the country that has not yet expanded Medicaid eligibility and continues to forfeit hundreds of millions

of dollars in federal funding for the program. The state has among the most restrictive eligibility criteria in the country, and every state that shares a border with Kansas has expanded Medicaid eligibility.

Additionally, one component of the American Rescue Plan Act is to grant states that have yet to expand Medicaid eligibility an incremental 5.0 percentage points of federal matching dollars on their base Medicaid population for eight quarters, should they choose to expand. The amount of new federal money that Kansas would receive from this new incentive is estimated to be between \$400.0 million and \$450.0 million over the course of two years. The net impact of removing Medicaid expansion in FY 2026 is that SGF expenditures increased by \$78.3 million, because the Legislature chose to not accept these federal incentives.

Human Services Consensus Caseloads. Similar to the Consensus Revenue Estimating Group, the Consensus Caseload Group meets each spring to issue a revised forecast for caseload expenditures. The revised expenditures for the current and the budget year have historically been accounted for in the Omnibus budget bill. However, the Legislature adjourned before the estimates were completed and did not address the caseload estimates. The Legislature did appropriate \$10.0 million from the State General Fund for any FY 2025 shortfall in caseload estimates to the State Finance Council. The revised FY 2026 caseload estimates will need to be addressed during the 2026 Legislative Session.

For FY 2025, the revised estimate for all human service consensus caseloads is \$5.5 billion from all funding sources, including \$1.7 billion from the SGF. This would have been an all funds decrease of \$56.7 million, including a reduction of \$34.9 million from the State General Fund, from the budget approved by the 2025 Legislature.

The FY 2026 revised estimate for all human service consensus caseloads is \$5.8 billion from all funding sources, including \$1.8 billion from the SGF. This would have been a decrease of \$46.2 million from all funding sources, including a decrease of \$13.0 million from the SGF, below the FY 2026 approved amount. The FY 2026 revised estimate would have been an increase of \$319.3 million from all funding sources, including \$124.6 million from the SGF, above the FY 2025 revised estimate.

KanCare Medical. The FY 2025 estimate for KanCare Medical is \$5.0 billion from all funding sources, including \$1.3 billion from the SGF. This would have been a decrease of \$52.6 million from all funding sources, including a decrease of \$44.9 million from the State General Fund, below the amount approved by the 2025 Legislature. The KanCare Medical estimate includes medical expenditures for KDHE and, primarily, mental health and long-term care expenditures for KDADS.

The KanCare Medical decrease from all funding sources is primarily due to new estimates for MCO capitation payments falling below estimates made in the fall, including payments for child deliveries. The population has remained steady over the fiscal year and increases have not been as high as originally anticipated in the fall. There are also slight decreases in estimates for the disproportionate share hospital funding for general and state hospitals and Medicare clawback payments. The SGF decrease is largely due to an increase in the HMO privilege fee revenue which is estimated to increase by \$26.4 million. The estimate includes payment of a 10.0 percent withholding related to terminating KanCare services with Aetna Better Health.

The FY 2026 estimate for KanCare Medical is \$5.3 billion from all funding sources, including \$1.5 billion from the SGF. This would have been a decrease of \$45.6 million from all funding sources, including \$32.5 million from the SGF, below the FY 2026 approved amount.

The decrease in KanCare Medical is primarily due to decreases in the estimates for the capitation payments to the MCOs from those made in the fall, including payments for child deliveries. The overall population is not expected to increase as high as previously estimated. There is also a slight decrease in the estimate for the disproportionate share hospital for general and state hospitals. Similar to FY 2025, the SGF decrease is largely due to an increase in HMO privilege fee revenue which is estimated to increase by \$16.2 million.

The FY 2026 estimate includes a decrease in the FMAP from 61.64 percent in FY 2025 to 60.97 percent in FY 2026. This change was accounted for in the fall estimates. The shift in FMAP increased the required state share by approximately 0.67 percent between FY 2025 and FY 2026.

Department for Aging & Disability Services. For FY 2025, the Legislature approved expenditures for the Department totaling \$3.6 billion, including \$1.5 billion from the SGF and a reduction of 11.00 FTE positions. The Legislature did not address the Human Services Consensus Caseload estimates, as described above due to adjourning before the meeting was held. The Legislature appropriated \$10.0 million from the SGF to the State Finance Council to offset any caseload shortfall.

For FY 2026, the Legislature approved expenditures for the Department totaling \$3.7 billion, including \$1.5 billion from the SGF. The Legislature did not address the Human Services Consensus Caseload estimates, as described above.

The Legislature did not address the FY 2025 and FY 2026 changes in funding recommended by the Governor. Instead, for FY 2026, the Legislature increased expenditures by a total of \$140.3 million, including \$62.3 million from the SGF that were not requested by KDADS and were not recommended by the Governor.

Department for Children & Families. For FY 2025, the Legislature approved expenditures for the Department totaling \$1.1 billion, including \$485.6 million from the SGF. As discussed above, the caseload estimate for the Foster Care Program is \$340.0 million, including \$255.3 million from the SGF. Estimated expenditures for the Foster Care program were decreased below the approved by \$3.9 million from all funding sources, while the estimate increased the SGF portion by \$10.0 million. The estimate for the Temporary Assistance for Needy Families Program is \$9.5 million from all funding sources. The estimate is a decrease of \$200,000 from all funding sources from the approved amount.

For FY 2026, the Legislature approved expenditures for the Department totaling \$1.0 billion, including \$465.0 million from the SGF. For FY 2026, the Legislature did not address most of the requests from the agency or the recommendations of the Governor.

The Legislature did not recommend enhanced funding of \$8.0 million from the SGF to protect and preserve federal benefits for youth in care. Some children in foster care are entitled to receive federal cash support benefits, such as supplemental security income (SSI) disability or Social Security Administration (SSA)

survivor benefits. These benefits are considered the children's property under federal law, but through long standing practice, all states, including Kansas, legally serve as representative payees, applying for benefits on behalf of eligible children, then using those funds to reimburse themselves for the cost of foster care maintenance. This policy diverts those funds from the rightful owner.

Currently, the Department for Children and Families spends \$9.0 million dollars each year in the Foster Care budget of SSA/SSI revenues to cover eligible children's foster care maintenance. This constitutes approximately 3.0 percent of the agency's total foster care budget. Removing that funding results in the need of \$9.0 million from all funding sources, including \$8.0 million of State General Fund, to replace the SSA/SSI funding.

Public Safety. Investing across the spectrum of public safety agencies continues to be a priority for the state. For FY 2025, the Governor's recommendation for public safety agencies was \$1,038.4 million from all funding sources, including \$726.9 million from the SGF. The Legislature ultimately approved total FY 2025 expenditures of \$1,028.4 million, including \$716.4 million from the SGF. For FY 2026, the Governor recommended a budget for the public safety agencies totaling \$967.1 million, including \$651.1 million from the SGF. The Legislature approved a FY 2026 public safety budget totaling \$989.4 million from all funding sources, including \$658.0 million from the SGF.

The Governor recommended a total FY 2025 budget of \$658.7 million, including \$629.7 million from the SGF for the Department of Corrections system. The Legislature lapsed \$10.0 million from the Department's Evidence-Based Programs Fund and \$379,314 of other SGF reappropriations. A total FY 2025 revised budget of \$648.3 million, including \$619.3 million from the SGF, was endorsed by the Legislature.

For FY 2026, the Governor recommended a total budget of \$612.2 million, including \$576.5 million from the SGF. The Governor issued, and the Legislature adopted, a budget amendment to appropriate \$4.1 million from the State General Fund to the Department of Corrections for a retention differential at Lansing Correctional Facility, contingent upon the re-opening of

a private detention facility in Leavenworth County. These funds were appropriated to the State Finance Council and will be released to the Department upon certification by the Secretary of Corrections that the private prison is becoming operational and the funding is necessary to provide a retention differential. The Legislature deleted \$11.0 million from the State Institutions Building Fund that had been recommended by the Governor for razing projects and the construction of a new warehouse at Lansing Correctional Facility. The Legislature approved a systemwide FY 2026 budget of \$606.6 million, including \$581.9 million from the SGF.

For the Kansas Bureau of Investigation, the Legislature also authorized the issuance of up to \$80.0 million in bonds for a new KBI headquarters in downtown Topeka. The Legislature approved the use of American Rescue Plan Act State Relief Fund moneys not expended for their initially directed project to be used as a down payment, before bond issuance, or as initial principal payments on issued bonds for the new headquarters. However, it is not anticipated that any of these funds will be available, meaning the state is likely to cover the full freight of the cost of the construction, plus interest costs, with state general fund dollars. The Legislature did not appropriate debt service to finance this bond, so that will need to be addressed in a future budget.

All Funding Sources

The FY 2025 and FY 2026 budgets from all funding sources passed by the Legislature follow much the same pattern as the SGF budget. The last two pie charts in this section show how the approved budget from all funding sources is divided among the major categories of expenditure and across the functions of government. The Legislature approved a FY 2025 budget totaling \$27.021 billion, a decrease of \$75.0 million from the Governor's recommendation. The FY 2026 budget from all funding sources is projected to decrease by \$1.509 billion, or (5.6) percent compared to the new FY 2025 amount. The decrease from the Governor's recommended budget is due in part to the Legislature choosing to issue \$215 million in new debt, but not adding debt service necessary to pay for these bonds. The out-year expenditures in the final approved budget will exceed that of the Governor's recommended budget.

FY 2026 Approved Expenditures from All Funding Sources

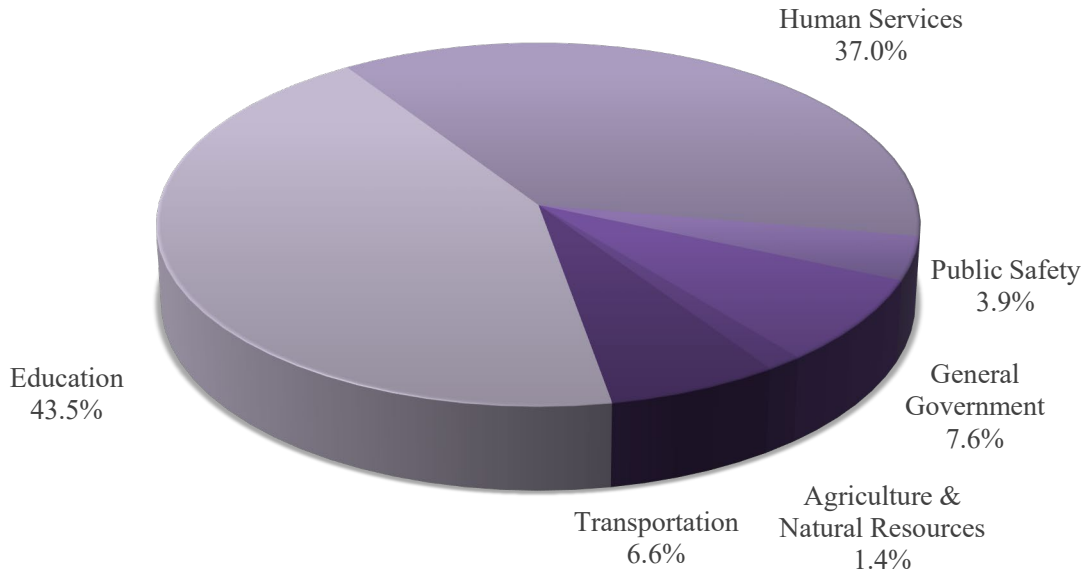
(Dollars in Millions)

	State Operations	Local Aid	Other Assistance, Grants & Benefits	Capital Improvements	Total
General Government	\$ 1,416.9	\$ 80.4	\$ 368.6	\$ 84.8	\$ 1,950.6
Human Services	1,152.5	82.4	8,172.5	19.7	9,427.1
Education	3,392.4	6,811.7	526.3	370.8	11,101.2
Public Safety	787.2	137.7	13.1	51.4	989.4
Ag & Natural Resources	265.5	15.7	45.6	28.8	355.6
Transportation	378.3	237.3	52.7	1,018.9	1,687.2
Total	\$ 7,392.6	\$ 7,365.3	\$ 9,178.8	\$ 1,574.4	\$ 25,511.1

Totals may not add because of rounding.

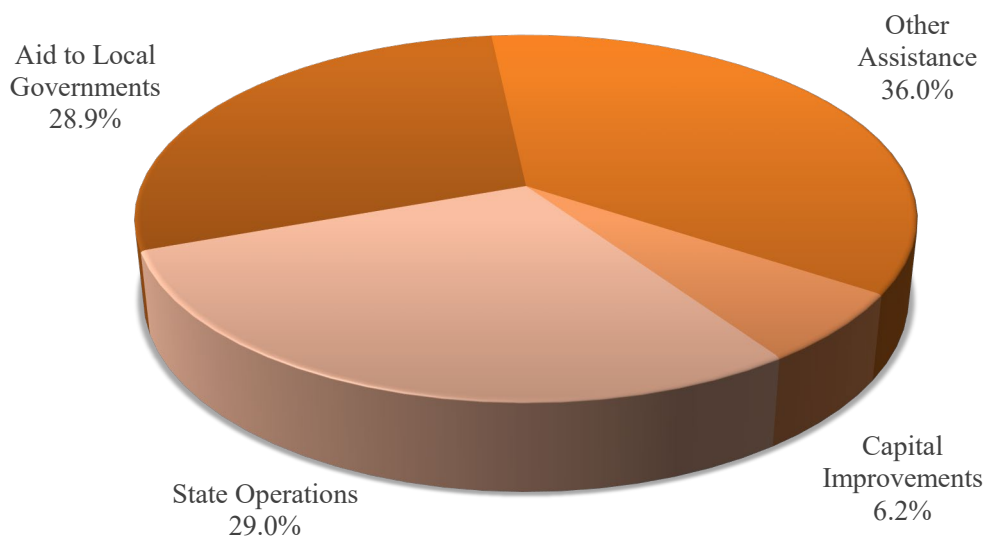
All Funding Sources

Expenditures by Function



Fiscal Year 2025

Expenditures by Category



Fiscal Year 2026

State Finances

State General Fund Balances

Ending Balance Requirements

KSA 75-6702 was enacted in 1990 that established minimum ending balances to ensure financial solvency and fiscal responsibility for the State of Kansas. The legislation requires an ending balance of at least 7.5 percent of total expenditures and demand transfers and requires that the Governor’s recommended budget as well as the budget approved by the Legislature for the coming year adhere to this balance requirement. For ten years, from FY 2003 through FY 2012, the Legislature suspended the ending balance requirement for purposes of projecting the budget. For one year in FY 2013, the statutory ending balance requirements were sustained. The threshold was suspended again from FY 2014 to FY 2022. The statutory ending balance requirement was in effect for FY 2023 and FY 2024 and is currently projected to be in effect for both FY 2025 and FY 2026.

The final approved budget left projected ending balances of 20.8 percent for FY 2025 and 15.9 percent for FY 2026. A combination of adjustments to both revenues and expenditures account for the difference.

On the revenue side, the Consensus Revenue Estimating Group in April increased the overall estimates for the two-year combined period by a total of \$377.5 million, including total tax receipts that were increased by \$195.1 million and other revenues were increased by \$182.4 million. The other revenue increase is primarily from higher cash balance expectations combined with higher interest rates that are projected to bring in additional interest earnings to the State General Fund for the balance of FY 2025 and FY 2026.

The 2025 Legislature passed a few bills that decreased estimated tax receipts. Those projected reductions were included in the Consensus Revenue Estimate. Tax policy changes are discussed in the State General Fund Revenues section of this report.

The Legislature increased net transfers in FY 2026 by reducing transfers for certain projects that had been approved in prior appropriations bills. For FY 2026, the approved transfer from the State General Fund to the Build Kansas Matching Grant Fund was reduced from

\$55.0 million to \$5.0 million, and the approved transfer of \$32.7 million from the State General Fund to the Kansas Campus Restoration Fund was reduced to \$7.0 million. Along with other miscellaneous changes to other State General Fund transfers, the net transfers estimate was increased by \$60.3 million.

On the expenditure side, the Legislature approved a State General Fund budget of \$10.855 billion for FY 2025, which is \$33.2 million lower than the Governor’s recommendation. For FY 2026, the State General Fund budget totals \$10.629 billion, which is \$23.1 million lower than the Governor’s recommendation.

Cashflow

The budget is based on an estimate of annual receipts and total expenditures approved by the Legislature for a fiscal year. However, the pattern of receipts to the State General Fund within the fiscal year does not match the pattern of agency expenditures. The uneven nature of revenue and expenditure patterns requires that actions be taken to manage cashflow, such as adjusting the amount and timing of various large payments and transfers or issuing certificates of indebtedness. The Governor may also impose allotments to ensure a positive cash balance in the State General Fund.

State General Fund Balances				
(Dollars in Millions)				
Fiscal Year	Receipts	Expenditures	Balance	Percent
2017	\$6,347.9	\$6,276.5	\$108.5	1.7%
2018	7,302.3	6,649.1	761.7	11.5
2019	7,376.2	7,032.8	1,105.1	15.7
2020	6,912.3	7,522.5	495.0	6.6
2021	8,867.7	7,267.8	2,094.8	28.8
2022	7,935.7	8,195.9	1,834.6	22.4
2023	9,302.8	8,727.1	2,410.4	27.6
2024	10,175.5	9,365.2	3,220.7	34.4
2025	9,889.7	10,854.7	2,255.7	20.8
2026	10,060.9	10,629.4	1,687.2	15.9

The table above depicts State General Fund receipts, expenditures, and year-end balances from FY 2017 through FY 2026. Because the state’s fiscal health has

shown dramatic and steady improvement over the past five years, the state has not issued a certificate of indebtedness since FY 2021 and does not anticipate issuing one for FY 2026.

Budget Stabilization Fund

The 2016 Legislature established the Budget Stabilization Fund within the State Treasury beginning in FY 2018 in HB 2739 (KSA 75-6706). The initial legislation did not provide any funding mechanism for the Budget Stabilization Fund. Beginning in FY 2020, the Budget Stabilization Fund is funded with a proviso in the budget bill that requires 50.0 percent of the additional amount of actual fiscal year tax revenue that is collected above the final consensus revenue estimate will be transferred from the State General Fund to the Budget Stabilization Fund at the end of the fiscal year (KSA 75-6707). For this funding mechanism to continue, proviso language needs to be included annually in a budget bill. Spending from the Budget Stabilization Fund can only be approved by an appropriation bill or other act of the Legislature, or by the State Finance Council. There is no stated purpose or method for spending from the fund in current law.

The first transfer to the Budget Stabilization Fund occurred in FY 2020 when \$81.9 million was transferred from the State General Fund at the end of

the fiscal year, which represented 50.0 percent of the additional tax receipts above the final estimate. The 2021 Legislature suspended the funding mechanism for FY 2021 and transferred the balance of the Budget Stabilization Fund, including interest earned, to the State General Fund on July 1, 2021. A total of \$969.1 million was transferred from the State General Fund to the Budget Stabilization Fund in FY 2022, including \$750.0 million approved by the Legislature and \$219.1 million, which represented 50.0 percent of the additional tax receipts above the final estimate.

The 2023 Legislature included language in the Budget Stabilization Fund proviso that suspends the transfer if the balance of the Budget Stabilization Fund is 20.0 percent or greater than the amount of actual tax revenue. That threshold was not attained in FY 2023 and a total of \$613.0 million was transferred from the State General Fund to the Budget Stabilization Fund in FY 2023, including \$600.0 million approved by the Legislature and \$13.0 million, which represented 50.0 percent of the additional tax receipts above the final estimate. The 2024 Legislature suspended the funding mechanism for FY 2024. The funding mechanism is currently in place for FY 2025; however, no funding mechanism is in place to transfer monies to the Budget Stabilization Fund in FY 2026 or in any future fiscal year. The balance of the Budget Stabilization Fund was \$1.687 billion at the beginning of FY 2025 and is estimated to increase to nearly \$1.800 billion at the end of FY 2026 as the fund earns interest.

State General Fund Revenues

Estimates for the State General Fund (SGF) are developed using a consensus process that involves the Division of the Budget, Kansas Legislative Research Department, Department of Revenue, and three consulting economists from state universities. This estimate is the base from which the Governor and the Legislature build the annual budget. Consensus revenue estimates are based on current federal and state laws as ultimately interpreted by the courts.

The Consensus Revenue Estimating Group (CRE Group) met on April 17, 2025, to revise the FY 2025 and FY 2026 estimates, which were subsequently adjusted for legislative changes. This section presents the economic assumptions upon which the estimates are based. The next section covers the revenue projected by the consensus estimating process and the adjustments resulting from legislation that affects receipts. Annual and one-time transfers follow after that. The section concludes with a table that adds the consensus numbers and the adjustments to produce a new total revenue estimate.

Basic Economic Assumptions

The following table presents the key economic indicators used to estimate State General Fund revenues for FY 2025 and FY 2026. Since the CRE Group’s last meeting in November, most real economic variables and indicators have remained flat or have been revised downward. Significant concerns exist for the economy as a whole relative to inflation and U.S. monetary policy, tariffs and trade policy, volatility in energy prices, and geopolitical risk spanning the globe and its potential impact on various commodity prices. Although the U.S. and Kansas economies continue to grow, uncertainty remains as several economic indicators are estimated to show only moderate improvements over the next few years. The economic forecast is based on no significant downturns or disruptions in the state or federal economy during the forecast period.

Real Kansas Gross State Product (GSP), which measures the cumulative economic output of the state’s

economy, is estimated to increase by 1.7 percent in calendar year (CY) 2025 and increase by 2.0 percent in both CY 2026 and CY 2027. The November estimate showed real Kansas GSP increasing by 2.1 percent in CY 2025 and increasing by 2.0 percent in both CY 2026 and CY 2027. Current forecasts call for real U.S. Gross Domestic Product (GDP) to increase by 1.9 percent in CY 2025 and increase by 2.0 percent in both CY 2026 and CY 2027. The November estimate had real U.S. GDP increasing by 2.2 percent in CY 2025 and increasing by 2.0 percent in both CY 2026 and CY 2027.

Key Economic Indicators			
	CY 2025	CY 2026	CY 2027
CPI for All Urban Consumers	2.9 %	2.5 %	2.3 %
U.S. Real GDP Growth	1.9	2.0	2.0
Real U.S. Personal Income Growth	1.9	2.0	2.0
Real Corporate Profits before Taxes	2.0	2.7	3.0
Real Kansas GSP Growth	1.7	2.0	2.0
Real Kansas Personal Income	1.7	2.0	2.0
Real Kansas Disposable Income	1.7	2.0	2.0
U.S. Unemployment Rate	4.4	4.3	4.3
Kansas Unemployment Rate	4.0	3.9	3.9

CPI--Consumer Price Index
GDP--Gross Domestic Product
GSP--Gross State Product

Kansas Personal Income. Real Kansas Personal Income (KPI), a measure of the economic well-being of state residents from all the income that they receive, is expected to increase by 1.7 percent in CY 2025 and increasing by 2.0 percent in both CY 2026 and CY 2027. The real KPI forecast used in November showed KPI increasing by 2.1 percent in CY 2025 and increasing by 2.0 percent in both CY 2026 and CY 2027. Current estimates indicate overall real U.S. Personal Income (USPI) increasing by 1.9 percent in CY 2025 and increasing by 2.0 percent in both CY 2026 and CY 2027.

Inflation. The Consumer Price Index for All Urban Consumers (CPI-U) for CY 2025 is now projected to be 2.9 percent, which is higher than the 2.3 percent estimated in November. The current forecasts of 2.5 percent in CY 2026 and 2.3 percent in CY 2027 reflect slightly higher inflation expectations than the 2.2 percent in CY 2026 and 2.1 percent in CY 2027 estimated in November.

Employment. Data obtained from the Kansas Department of Labor indicate that employment levels have remained stable from levels reported last year through February 2025, the most recent month for which jobs data was available at the time of the estimate. Total Kansas private sector employment from February 2024 to February 2025 had decreased by 100 jobs, while public sector jobs increased by 3,400 jobs. Sectors with the largest numbers of job increases over the last year include construction (+4,400), private education and health services (+4,400), and local government (+2,200). Professional and business services (-4,600), leisure and hospitality (-2,900), and manufacturing (-2,900) sectors had the largest job losses over the last year.

Current estimates indicate that the overall Kansas unemployment rate, which was 3.6 percent in CY 2024, is expected to increase to 4.0 percent in CY 2025 and decrease to 3.9 percent in CY 2026. Kansas unemployment expectations have worsened since November when the Kansas unemployed rate was estimated to be 3.4 percent in CY 2025 and 3.3 percent in CY 2026. The national unemployment rate is expected to remain above the Kansas rate, with the U.S. rate now expected to be 4.4 percent in CY 2025 and 4.3 percent in CY 2026. A key factor in raising the estimate for the annual unemployment rate is the Kansas labor force participation rate is now higher than pre-pandemic levels. The labor force participation rate is the number of people ages 16 and older who are employed or actively seeking employment, divided by the total non-institutionalized, civilian working-age population. The Kansas labor force participation rate in February 2024 was 67.2 percent compared to 67.1 percent in February 2020.

Average weekly hours worked in the private sector in February 2025 increased to 33.3 hours, an increase of 0.4 hours from February 2024. Average real hourly earnings increased over the year by \$1.07 to \$31.62, which is an increase of 3.5 percent. The Kansas job market continues to reflect slightly more job openings than unemployed individuals, as January estimates indicate approximately 1.25 job openings for every unemployed person.

Interest Rates. The Pooled Money Investment Board (PMIB) is authorized to make investments in U.S. Treasury and federal agency securities, highly rated commercial paper and corporate bonds, and repurchase

agreements and certificates of deposit at Kansas banks. In FY 2024, the state earned 5.33 percent on its SGF portfolio (compared with a 3.57 percent rate in FY 2023). The average rate of return forecasted for FY 2025 is estimated to be 4.73 percent (slightly higher than the 4.55 percent from the November estimate). For FY 2026, the average rate of return is estimated to be 4.02 percent (higher than the 3.47 percent from the November estimate).

The Federal Reserve is expected to further reduce interest rates this year, but rates are still expected to remain at elevated levels over the forecast period in an attempt to reduce inflation that has remained sticky. SGF interest earnings are estimated to be \$405.0 million in FY 2025 (an increase of \$56.7 million from the November estimate) and \$280.0 million in FY 2026 (an increase of \$61.4 million from the November estimate). Higher cash balance expectations combined with higher rates are projected to bring in more earnings to the SGF for the balance of FY 2025 and into FY 2026 than previously estimated. The estimate for FY 2026 incorporates the investment changes enacted in HB 2152 that allow the PMIB to invest state monies at Kansas financial institutions with an interest rate of up to 2.0 percent below the market rate.

Agriculture. The agricultural sector is, in many ways, a tale of two economies. Crop producers face significant headwinds as prices for all grain commodities have continued to decline without commensurate reductions in input prices. However, cattle prices have continued to increase and the economic experience of beef producers in the current climate is significantly different than that of crop producers. Many Kansas cattle producers indicate an interest in expanding their herd size, but high prices and demand for beef impose a supply chain difficulty for expansion. Additionally, Kansas dairy production continues its recent trend of expansion. The persistent drought, while not as severe as at the time of the fall estimate, remains an obstacle for the entire agricultural sector and the outcomes of trade upheaval pose both risks and potential rewards to the agricultural sector.

Oil & Gas. The price per taxable barrel of Kansas crude oil is now estimated to average \$62.00 in FY 2025 (unchanged from the estimate used in November) and reflects higher prices received in the first half of the fiscal year while notable declines in the prices occurred over the winter and are expected to continue for the

remainder of the fiscal year. Since there is a two-month lag from when production occurs and when the tax is due, oil severance tax receipts are estimated to be subdued but stable over the last three months of FY 2025. The estimated average price of \$52.00 per barrel in FY 2026 (down from the \$58.00 estimate used in November) is based largely on oil futures price expectations leading up to the April 17, 2025, meeting. A great deal of uncertainty remains in forecasting the price of this commodity. Kansas is estimated to produce 27.0 million barrels of oil in FY 2025, which is 1.0 million more than the 26.0 million barrels that was used in the November estimate. The current forecast of 26.5 million barrels for FY 2026 is 1.5 million more than the 25.0 million barrels that was used in the November estimate. Of all Kansas oil produced, 53.0 percent is predicted to not be subject to severance taxation because of various exemptions in state law for FY 2025 and 54.0 percent for FY 2026.

Based on an industry source's analysis of futures markets, the price of natural gas is expected to average \$2.15 per thousand cubic feet (Mcf) for FY 2025, which is up from the \$1.75 per Mcf estimated in November. The price is estimated to increase to \$3.10 per Mcf for FY 2026, which is up from the \$2.60 per Mcf estimated in November. The higher price estimates are indicative of the higher demand from the recent colder than average winter combined with lower inventories that are expected over the forecast period. Kansas natural gas production is estimated to reach 123.0 million Mcf in FY 2025, which is unchanged from the amount estimated in November and represents a significant decrease from the modern era peak of 730.0 million Mcf in FY 1996 (largely a result of depleting reserves in the Hugoton Field and no new drilling activity). Production is estimated to continue to decrease in the future and is expected to be 113.0 million Mcf in FY 2026, which is unchanged from the amount estimated in November. Approximately 55.0 percent of natural gas produced is estimated to be exempt from severance taxation in FY 2025 and 45.0 percent is estimated to be exempt in FY 2026.

Incorporated Estimated Fiscal Impacts of Legislation. The estimates include the effects of previously enacted state and federal legislation. For retail sales and compensating use taxes, these effects include the elimination in the state sales tax on food and food ingredients, and an additional change in the disposition of revenues percentages for the SGF and the

State Highway Fund that occurred on January 1, 2025. The corporate income tax estimate for both FY 2025 and FY 2026 includes the reduction of revenues attributed to the Attracting Powerful Economic Expansion Act (APEX) agreement between Panasonic and the State of Kansas.

The 2025 Legislature passed HB 2062 which includes a provision that allows a personal exemption of \$2,320 for any unborn child starting in tax year 2025. The bill is expected to reduce individual income taxes by \$2.9 million in FY 2026. The bill was vetoed by the Governor, but that veto was overridden. Changes to the historic structures tax credit were included in SB 227 which is estimated to reduce individual income taxes by \$600,000 in FY 2026.

The Legislature passed SB 269 which creates a procedure to decrease individual income, corporation income, and privilege tax rates in future tax years. Once made, any rate reduction would remain in effect unless further reduced, and lower tax receipts would not trigger an automatic rate increase. The bill requires that a rate reduction not occur in a year in which the balance of the Budget Stabilization Fund is less than 15.0 percent of the prior fiscal year's State General Fund tax revenues. The bill has the potential to reduce State General Fund tax revenues by unknown amounts in future tax years; however, a reduction to any income tax rates is not expected to occur over the forecast period.

Consensus Revenue Estimates

For the April revision, each revenue source was evaluated independently, taking into consideration the most recent economic indicators and tax collection information from the Department of Revenue, the Insurance Department, and year-to-date receipts. The consensus estimates are then adjusted to reflect legislation that was enacted after the April revision that has a fiscal effect on State General Fund receipts.

FY 2025

The revised estimate of SGF receipts for FY 2025 is \$9.890 billion, an increase of \$157.9 million from the previous estimate made in November. The estimate for total taxes was increased by \$101.5 million, while the estimate for other revenues was increased by \$56.4

million. The overall revised estimate of \$9.890 billion represents a 2.5 percent decrease below the final FY 2024 receipts. This result is heavily influenced by 2024 Special Session SB 1, which reduces SGF receipts by \$476.8 million.

Income Taxes. The individual income tax estimate was increased by \$150.0 million in FY 2025 based on higher nominal growth in personal income and strong income tax withholdings payments, which is partially offset by increased refunds from tax cuts enacted last year. Individual income tax receipts through March were running \$187.3 million above the fiscal year-to-date estimate. Receipts from this source are extremely bottom-heavy in terms of the state's fiscal year, and there is often a great deal of volatility in the spring months as taxpayers are filing and reconciling their liabilities from the previous tax year, especially as it relates to capital gains.

The corporation income tax estimate was decreased by \$25.0 million in FY 2025 from the amount estimated in November. Fiscal year-to-date receipts were down \$11.1 million through March. The CRE Group

decreased the estimate primarily based on preliminary data for April that showed lower balance due payments for tax year 2024. The estimate for the financial institutions privilege tax was increased by \$1.0 million as revenues for banks have remained stable.

Retail Sales & Compensating Use Taxes. The retail sales tax estimate for FY 2025 was decreased by \$20.0 million from the amount estimated in November. Retail sales tax receipts were \$12.6 million below the fiscal-year-to-date estimate through March. Monthly retail sales tax receipts have been falling slightly below expectations since November that began with weaker than expected holiday sales and exacerbated by cold weather that reduced sales in January and February that shows up in receipts recorded in February and March. The Consensus Group also looked at increased consumer expenditures for items that are not subject to the state sales tax including food and food ingredients; medical care, digital goods, and other services; and consumer behavior changes from persistent high inflation that will limit the growth in receipts from retail sales taxes in the near-term despite steady increases in Kansas disposable personal income.

History of State General Fund Revenues (Dollars in Thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual
Tax Sources:						
Individual Income Tax	3,755,710	3,338,185	4,590,261	4,836,131	4,507,007	4,503,615
% Change--Individual Income Tax	11.3%	(11.1%)	37.5%	5.4%	(6.8%)	(0.1%)
Corporate Income Tax	437,400	384,407	652,286	806,035	1,504,575	1,419,201
% Change--Corporate Income Tax	11.5%	(12.1%)	69.7%	23.6%	86.7%	(5.7%)
Retail Sales Tax	2,335,436	2,352,523	2,522,553	2,759,402	2,776,857	2,678,278
Compensating Use Tax	431,967	479,060	602,967	775,034	802,991	861,205
% Change--Sales/Use Tax	0.7%	2.3%	10.4%	13.1%	1.3%	(1.1%)
Financial Institutions	48,648	46,197	75,149	62,227	56,944	46,580
Severance Tax	41,696	20,692	16,841	56,168	58,125	24,307
Other Excise Taxes	234,215	232,630	239,794	240,870	231,789	224,246
Insurance Premiums Tax	163,283	172,479	181,941	196,373	195,541	220,680
Motor Carrier	11,852	12,502	13,536	12,922	11,982	11,786
Corporate Franchise	7,352	7,043	9,859	8,456	9,191	8,224
Miscellaneous	3,743	3,426	3,422	4,490	5,226	5,712
Subtotal--Tax Sources	\$ 7,471,302	\$ 7,049,143	\$ 8,908,609	\$ 9,758,107	\$ 10,160,227	\$ 10,003,834
% Change--Taxes	6.3%	(5.7%)	26.4%	9.5%	4.1%	(1.5%)
Other Revenue Sources:						
Interest	48,943	56,064	7,798	2,822	200,484	395,775
Net Transfers	(202,361)	(251,224)	(113,550)	(1,914,835)	(1,194,467)	(371,151)
Agency Earnings	50,549	46,465	63,089	69,951	116,566	111,103
Total Receipts	\$ 7,368,432	\$ 6,900,449	\$ 8,865,945	\$ 7,916,045	\$ 9,282,810	\$ 10,139,561
% Change--Total	1.0%	(6.4%)	28.5%	(10.7%)	17.3%	9.2%

The compensating use tax estimate remained unchanged from the amount estimated in November. Fiscal year-to-date receipts were up by \$1.8 million through March but are up \$24.8 million over FY 2024 receipts. The slower year-to-date growth in compensating use tax receipts represents a return to normal growth patterns combined with current inflationary conditions.

Net Transfers. The estimate for net transfers was increased by \$5.4 million in FY 2025, primarily from increasing the Expanded Lottery Act Revenues Fund transfer to the SGF by \$2.2 million from increasing the net gaming facility revenue estimate collected from the

four state-owned gaming operations, reducing the Attorney General's Tort Claims Fund transfers from the SGF by \$1.8 million for fewer costs to defend the state and make settlement payments, and reducing the SGF transfer to the Kansas Department for Aging and Disability Services' County Competency Expense Fund by \$1.6 million. Various other net transfer adjustments reduced the SGF by \$200,000.

Other State General Fund Receipts. The estimate for SGF interest was increased by \$56.7 million from higher earnings based on higher cash balance expectations combined with higher rates than what was estimated in November. Other receipt estimates that

Consensus Revenue Estimate As Adjusted for Legislation <i>(Dollars in Thousands)</i>						
	FY 2024 Actual		FY 2025 Approved		FY 2026 Approved	
	Amount	% Change	Amount	% Change	Amount	% Change
Income Taxes:						
Individual	\$ 4,503,615	(0.1) %	\$ 4,450,000	(1.2) %	\$ 4,670,380	5.0 %
Corporation	1,419,201	(5.7)	1,325,000	(6.6)	1,325,000	--
Financial Institutions	46,580	(18.2)	45,000	(3.4)	45,000	--
Total	\$ 5,969,396	(1.6) %	\$ 5,820,000	(2.5) %	\$ 6,040,380	3.8 %
Sales & Use Taxes:						
Retail Sales	\$ 2,678,278	(3.6) %	\$ 2,555,000	(4.6) %	\$ 2,515,000	(1.6) %
Compensating Use	861,205	7.2	890,000	3.3	920,000	3.4
Total	\$ 3,539,483	(1.1) %	\$ 3,445,000	(2.7) %	\$ 3,435,000	(0.3) %
Other Excise Taxes:						
Cigarette	\$ 90,094	(8.5) %	\$ 82,000	(9.0) %	\$ 77,000	(6.1) %
Tobacco Products	10,509	1.5	10,300	(2.0)	10,400	1.0
Liquor Gallonage	24,703	1.4	24,300	(1.6)	24,300	--
Liquor Enforcement	83,715	0.0	83,000	(0.9)	83,500	0.6
Liquor Drink	15,225	1.8	15,200	(0.2)	15,300	0.7
Gas Severance	(1,617)	(107.7)	2,900	279.4	6,900	137.9
Oil Severance	25,924	(30.4)	24,200	(6.6)	18,600	(23.1)
Total	\$ 248,553	(14.3) %	\$ 241,900	(2.7) %	\$ 236,000	(2.4) %
Other Taxes:						
Insurance Premiums	\$ 220,680	12.9 %	\$ 218,000	(1.2) %	\$ 215,000	(1.4) %
Motor Carrier	11,786	(1.6)	11,600	(1.6)	11,400	(1.7)
Corporate Franchise	8,224	(10.5)	9,800	19.2	9,500	(3.1)
Miscellaneous	5,712	9.3	5,300	(7.2)	5,300	--
Total	\$ 246,402	11.0 %	\$ 244,700	(0.7) %	\$ 241,200	(1.4) %
Total Taxes	\$10,003,834	(1.5) %	\$ 9,751,600	(2.5) %	\$ 9,952,580	2.1 %
Other Revenues:						
Interest	\$ 395,775	97.4 %	\$ 405,000	2.3 %	\$ 280,000	(30.9) %
Net Transfers	(371,151)	68.9	(378,200)	(1.9)	(286,000)	24.4
Agency Earnings	111,103	(4.7)	111,300	0.2	114,300	2.7
Total Other Revenues	\$ 135,727	115.5 %	\$ 138,100	1.7 %	\$ 108,300	(21.6) %
Total Receipts	\$10,139,561	9.2 %	\$ 9,889,700	(2.5) %	\$10,060,880	1.7 %

Excludes "Other Revenues" as shown in Outlook for the State General Fund.

were increased by at least \$1.0 million include gas severance tax (increased by \$1.3 million) and oil severance tax (increased by \$1.2 million).

The insurance premiums tax estimate was decreased by \$4.0 million in FY 2025 as the Insurance Department has issued additional refunds related to insurance companies claiming certain housing tax credits which were more than what was estimated in November. Other receipt estimates that were decreased by at least \$1.0 million include agency earnings (decreased by \$5.7 million), cigarette tax (decreased by \$2.0 million), and liquor enforcement (decreased by \$1.0 million).

FY 2026

SGF receipts are estimated to be \$10.061 billion in FY 2026, an increase of \$215.0 million relative to the November estimate. The new FY 2026 estimate is \$171.2 million or 1.7 percent above the newly revised FY 2025 estimate. The growth rate is heavily influenced by modest growth expectations in overall tax receipts and lower amounts of net transfers going out to various state funds, which is partially offset by lower SGF interest earned on the state's idle fund balance.

The individual income tax estimate was increased by \$170.4 million in FY 2026. The CRE Group increased the estimate by \$175.0 million in April, primarily for the continuation of nominal growth in personal income and strong income tax withholdings payments. The individual income tax estimate for FY 2026 was decreased by \$4.6 million for the fiscal effect HB 2231, which makes changes to certain individual income personal exemption amounts and changes the definition of "income" for purposes of qualifying for a tax-freeze property tax rebate. This bill was the only legislation passed after the April 17, 2025 estimate that had a quantifiable fiscal effect on SGF receipts.

The corporation income tax estimate was decreased by \$35.0 million in FY 2026 from the amount estimated in November. The decrease is primarily a result of recognizing slightly slower growth from this revenue source.

The retail sales tax estimate for FY 2026 was reduced by \$35.0 million from the amount estimated in November, as slower growth from this source is expected. The compensating use tax estimate was unchanged from the amount estimated in November.

The estimate for State General Fund interest earnings was increased by \$61.4 million in FY 2026 based on higher cash balance expectations and higher sustained interest rates. The estimate for net transfers was increased by \$60.3 million in FY 2026, primarily from reducing the SGF transfer to the State Treasurer's Build Kansas Matching Grant Fund by \$50.0 million, reducing the SGF transfer to the Board of Regents' Kansas Campus Restoration Fund by \$25.7 million, transferring \$10.5 million from the Kansas Department of Health and Environment's Health Care Access Improvement Fund to the SGF, and increasing the Average Daily Balance transfers from the SGF to various agencies' special revenue funds that have statutory authority to retain their interest income by \$17.4 million. Various other net transfer adjustments decrease the SGF by \$8.5 million. Other receipt estimates that were increased by at least \$1.0 million include agency earnings (increased by \$4.3 million) and gas severance tax (increased by \$1.8 million).

The cigarette tax estimate was reduced by \$3.0 million as the long-term decline in receipts from this source is expected to continue. Other receipt estimates that were decreased by at least \$1.0 million include insurance premiums tax (decreased by \$7.0 million) and oil severance tax (decreased by \$2.3 million).

FY 2025 Transfers In & Out of the State General Fund

		November	April CRE	April	Legislative	FY 2025
		<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Approved</u>
Transfers In:						
ELARF	Transfer to the SGF	\$ 567,621	\$ 2,191,000	\$ 2,758,621	\$ --	\$ 2,758,621
Regents Institutions	27th Paycheck Transfer	1,184,067	--	1,184,067	--	1,184,067
Kansas Corporation Commission	Public Service Regulation Fund	100,000	--	100,000	--	100,000
PMIB	PMIB Investment Portfolio Fee Fund	9,075,000	225,000	9,300,000	--	9,300,000
Kansas Lottery	Gaming Revenues Fund	21,490,000	--	21,490,000	--	21,490,000
	Sports Wagering Revenue	1,973,863	--	1,973,863	--	1,973,863
Racing & Gaming	Tribal Gaming Program Loan Repayment	450,000	--	450,000	--	450,000
Department of Revenue	Car Company Tax Fund	315,000	--	315,000	--	315,000
Department of Education	State Safety Fund	1,100,000	--	1,100,000	--	1,100,000
University of Kansas	Law Enforcement Training Center Fund	720,270	(1)	720,269	--	720,269
Kansas Water Office	Water Marketing Fund-Water Assurance	1,000	--	1,000	--	1,000
Department of Transportation	Overhead Payment/Purchasing	210,000	--	210,000	--	210,000
Transfers Out:						
EDIF	Transfer from the SGF	(7,750,000)	--	(7,750,000)	--	(7,750,000)
State Water Plan Fund	Transfer from the SGF	(51,000,000)	--	(51,000,000)	--	(51,000,000)
Department of Administration	Federal Cash Management Fund	(375,000)	35,000	(340,000)	--	(340,000)
Health Care Stabilization Fund	Support for KUMC Graduate Students	(4,100,000)	(361,403)	(4,461,403)	--	(4,461,403)
Department of Revenue	Division of Vehicles Modernization Fund	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Taxpayer Notification Costs Fund	(1,300,000)	57,216	(1,242,784)	--	(1,242,784)
Department of Commerce	APEX Payroll Incentive Fund	(5,000,000)	--	(5,000,000)	--	(5,000,000)
	APEX New Employee Training & Education	(7,000,000)	--	(7,000,000)	--	(7,000,000)
	APEX Residency Incentive Fund	(1,200,000)	--	(1,200,000)	--	(1,200,000)
	Kansas Nonprofit Apprenticeship Grant Fund	(2,500,000)	--	(2,500,000)	--	(2,500,000)
	Kansas Educator Registered Apprenticeship	(3,000,000)	--	(3,000,000)	--	(3,000,000)
	Engineering Graduate Incentive Fund	(3,000,000)	--	(3,000,000)	--	(3,000,000)
Racing & Gaming	Tribal Gaming Program Loan	(450,000)	--	(450,000)	--	(450,000)
Attorney General	Medicaid Fraud Prosecution Revolving Fund	(600,000)	--	(600,000)	--	(600,000)
	Sexually Violent Predator Expense Fund	(50,000)	--	(50,000)	--	(50,000)
	Tort Claims	(9,000,000)	1,777,600	(7,222,400)	--	(7,222,400)
State Treasurer	Build Kansas Matching Grant Fund	(55,000,000)	--	(55,000,000)	--	(55,000,000)
	Learning Quest Matching Funds	(410,772)	67,772	(343,000)	--	(343,000)
	Spirit Aerosystems Incentive	(3,500,000)	(300,000)	(3,800,000)	--	(3,800,000)
KDADS	988 Suicide Preven. & Mental Health Crisis	(7,909,758)	--	(7,909,758)	--	(7,909,758)
	County Competency Expense Fund	(5,000,000)	1,600,000	(3,400,000)	--	(3,400,000)
Department of Education	Statewide School District Finance Fund	(67,488,211)	--	(67,488,211)	--	(67,488,211)
Board of Regents	Kansas Adult Learner Grant Program	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Regents Faculty of Distinction Program	(12,567,262)	--	(12,567,262)	--	(12,567,262)
KU Medical Center	Cancer Research & Pub. Info. Trust Fund	(10,000,000)	--	(10,000,000)	--	(10,000,000)
Total Transfers		\$ (223,014,182)	\$ 5,292,184	\$ (217,721,999)	\$ --	\$ (217,721,999)
Interest		(160,585,818)	107,816	(160,478,001)	--	(160,478,001)
Net Transfers		\$ (383,600,000)	\$ 5,400,000	\$ (378,200,000)	\$ --	\$ (378,200,000)

FY 2026 Transfers In & Out of the State General Fund

		November	April CRE	April	Legislative	FY 2026
		<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Approved</u>
Transfers In:						
ELARF	Transfer to the SGF	\$ --	\$ 2,534,000	\$ 2,534,000	\$ --	\$ 2,534,000
Regents Institutions	27th Paycheck Transfer	--	1,184,067	1,184,067	--	1,184,067
Kansas Corporation Commission	Public Service Regulation Fund	--	100,000	100,000	--	100,000
PMIB	PMIB Investment Portfolio Fee Fund	7,675,000	(25,000)	7,650,000	--	7,650,000
Kansas Lottery	Gaming Revenues Fund	21,490,000	--	21,490,000	--	21,490,000
	Sports Wagering Revenue	2,025,000	450,000	2,475,000	--	2,475,000
Racing & Gaming	Tribal Gaming Program Loan Repayment	450,000	--	450,000	--	450,000
Department of Revenue	Car Company Tax Fund	315,000	--	315,000	--	315,000
Department of Education	State Safety Fund	--	1,100,000	1,100,000	--	1,100,000
Health & Environment--Health	Health Care Access Improvement Fund	--	10,496,232	10,496,232	--	10,496,232
Kansas Water Office	Water Marketing Fund-Water Assurance	1,000	--	1,000	--	1,000
Department of Transportation	Overhead Payment/Purchasing	--	210,000	210,000	--	210,000
Transfers Out:						
State Water Plan Fund	Transfer from the SGF	(41,000,000)	--	(41,000,000)	--	(41,000,000)
Department of Administration	Budget Stabilization Fund	(380,000)	--	(380,000)	--	(380,000)
Health Care Stabilization Fund	Support for KUMC Graduate Students	(3,600,000)	(800,000)	(4,400,000)	--	(4,400,000)
Department of Revenue	Division of Vehicles Modernization Fund	--	(1,000,000)	(1,000,000)	--	(1,000,000)
	Taxpayer Notification Costs Fund	--	(1,300,000)	(1,300,000)	--	(1,300,000)
Department of Commerce	APEX Payroll Incentive Fund	(7,000,000)	--	(7,000,000)	--	(7,000,000)
	APEX New Employee Training & Education	(3,000,000)	--	(3,000,000)	--	(3,000,000)
	APEX Residency Incentive Fund	(800,000)	--	(800,000)	--	(800,000)
	Kansas Nonprofit Apprenticeship Grant Fund	(2,500,000)	--	(2,500,000)	--	(2,500,000)
	Kansas Educator Registered Apprenticeship	(3,000,000)	--	(3,000,000)	--	(3,000,000)
	Engineering Graduate Incentive Fund	(3,000,000)	--	(3,000,000)	--	(3,000,000)
Racing & Gaming	Tribal Gaming Program Loan	(450,000)	--	(450,000)	--	(450,000)
Office of the Governor	Pre. & Postnatally Diagnosed Conditions	--	(25,000)	(25,000)	--	(25,000)
Attorney General	Medicaid Fraud Prosecution Revolving Fund	--	(600,000)	(600,000)	--	(600,000)
	Sexually Violent Predator Expense Fund	--	(50,000)	(50,000)	--	(50,000)
	Tort Claims	(4,000,000)	(4,000,000)	(8,000,000)	--	(8,000,000)
State Treasurer	Build Kansas Matching Grant Fund	(55,000,000)	50,000,000	(5,000,000)	--	(5,000,000)
	STAR Bonds Food Sales Tax Replacement	--	(4,000,000)	(4,000,000)	--	(4,000,000)
	Learning Quest Matching Funds	(450,000)	--	(450,000)	--	(450,000)
	Spirit Aerosystems Incentive	(3,500,000)	(300,000)	(3,800,000)	--	(3,800,000)
Judiciary	Specialty Court Resources Fund	--	(1,500,000)	(1,500,000)	--	(1,500,000)
KDADS	988 Suicide Preven. & Mental Health Crisis	(10,000,000)	--	(10,000,000)	--	(10,000,000)
	County Competency Expense Fund	(5,000,000)	1,000,000	(4,000,000)	--	(4,000,000)
Department of Education	Statewide School District Finance Fund	(68,000,000)	--	(68,000,000)	--	(68,000,000)
Board of Regents	Kansas Adult Learner Grant Program	--	(1,000,000)	(1,000,000)	--	(1,000,000)
	Kansas Campus Restoration Fund	(32,700,000)	25,700,000	(7,000,000)	--	(7,000,000)
	Regents Faculty of Distinction Program	(10,000,000)	--	(10,000,000)	--	(10,000,000)
KU Medical Center	Cancer Research & Pub. Info. Trust Fund	(10,000,000)	--	(10,000,000)	--	(10,000,000)
State Fire Marshal	Fire Marshal Fee Fund	--	(500,000)	(500,000)	--	(500,000)
Total Transfers		\$ (231,424,000)	\$ 77,674,299	\$ (153,749,701)	\$ --	\$ (153,749,701)
Interest		(114,876,000)	(17,374,299)	(132,250,299)	--	(132,250,299)
Net Transfers		\$ (346,300,000)	\$ 60,300,000	\$ (286,000,000)	\$ --	\$ (286,000,000)

Budget Issues

Children's Initiatives Fund

KEY Fund Summary

All proceeds from the national settlement with tobacco companies are deposited in the Kansas Endowment for Youth (KEY) Fund. Each year a transfer is made from the KEY Fund to the Children's Initiatives Fund (CIF) to finance programs related to children's issues. The Governor's recommendation included KEY Fund revenue estimates of \$45.0 million in FY 2025 and \$41.0 million in FY 2026. The final FY 2025 revenue was determined to be \$47.4 million after the Spring estimates when actual FY 2025 tobacco settlement revenue totals were received. The FY 2026 estimate was adjusted to \$43.0 million. With the approved FY 2025 expenditures, the ending balance in the KEY Fund is projected to be \$16.4 million.

For FY 2026, the Legislature approved a transfer of \$52.1 million from the KEY Fund to the CIF to cover

expenditures for children's programs. This was \$250,000 above the Governor's recommendation and was adjusted for the \$250,000 approved expenditures from the Children's Initiatives Fund for the Department of Education Childcare Accelerator Grants. The \$1.2 million transfer from the KEY Fund to the Department of Revenue for the agency's Master Settlement Agreement diligent enforcement activities was approved to continue in FY 2025 and FY 2026. The approved transfers did not include a transfer to the Attorney General for Master Settlement Agreement related expenditures in FY 2025 or FY 2026 as it was determined the agency had sufficient funds to cover related expenses. The Legislature approved \$470,476 in FY 2025 and \$289,707 in FY 2026 from the KEY Fund for administrative expenditures for the Children's Cabinet. This is the same amount recommended by the Governor and includes \$4,648 for the Statewide Pay Plan approved by the Legislature. The approved FY

Kansas Endowment for Youth Fund Summary

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Beginning Balance	\$ 31,290,180	\$ 31,290,180	\$ 14,071,299	\$ 16,435,353
Average Daily Balance Interest	\$ 1,200,000	\$ 1,200,000	\$ 400,000	\$ 400,000
Revenues	45,000,000	47,364,054	41,000,000	43,000,000
Transfer Out to CIF	(61,748,405)	(61,748,405)	(51,848,685)	(52,098,685)
Transfer to Department of Revenue	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Transfer to Attorney General	--	--	--	--
Total Available	\$ 14,541,775	\$ 16,905,829	\$ 2,422,614	\$ 6,536,668
Children's Cabinet Admin. Expenditures	470,476	470,476	289,707	289,707
Ending Balance	\$ 14,071,299	\$ 16,435,353	\$ 2,132,907	\$ 6,246,961

Children's Initiatives Fund Summary

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Beginning Balance	\$ 4,126,405	\$ 4,126,405	\$ 2,229,156	\$ 2,229,156
Average Daily Balance Interest	\$ 500,000	\$ 500,000	\$ 200,000	\$ 200,000
Revenues				
Transfer In from KEY Fund	61,748,405	61,748,405	51,848,685	52,098,685
Total Available	\$ 66,374,810	\$ 66,374,810	\$ 54,277,841	\$ 54,527,841
Expenditures	64,145,654	64,145,654	54,277,841	54,527,841
Ending Balance	\$ 2,229,156	\$ 2,229,156	\$ --	\$ --

2026 ending balance in the KEY Fund is projected to be \$6.2 million. The first table on the previous page compares the Governor's recommendation and the approved amounts for KEY Fund transfers and expenditures.

CIF Summary

The table at the bottom of the previous page compares the Governor's recommendation with the budget approved by the Legislature for the CIF. The Legislature approved a transfer of \$61.7 million from the KEY Fund to the CIF in FY 2025. In FY 2026, the Legislature increased the transfer to the CIF by \$250,000 million for Childcare Accelerator Grants under the Department of Education. The total approved transfer from the KEY Fund to the CIF for FY 2026 is \$52.1 million. The expenditures from the CIF for FY 2025 were the same as those recommended by the Governor and FY 2026 was adjusted as described

Children's Initiatives Fund	
<u>Program or Project</u>	<u>FY 2026</u>
Department for Children & Families	
Child Care	5,033,679
Department of Health & Environment	
Infants & Toddlers	5,800,000
Smoking Prevention	1,001,960
Healthy Start/Home Visitor	1,665,246
SIDS Network Grant	122,106
Total--KDHE	\$ 8,589,312
Department of Education	
Early Childhood Block Grants	23,720,493
Early Childhood Infrastructure	1,421,722
Children's Cabinet Accountability Fund	375,000
Imagination Library	1,500,000
Pre-K Pilot	4,200,000
Parent Education	9,437,635
Childcare Accelerator Grants	250,000
Total--Department of Education	\$ 40,904,850
Total	\$ 54,527,841

below. The CIF is projected to have an ending balance of \$2.2 million in FY 2025.

Approved Expenditures

The Governor recommended expenditures of \$64.1 million for the CIF for FY 2025 and the Legislature approved the same amount. For FY 2026, the Legislature added \$250,000 for the Department of Education Childcare Accelerator Grants. The Legislature also approved \$2,526 in Early Childhood Infrastructure and \$4,322 in the Healthy Start/Home Visitor Program for the Statewide Pay Plan for a total approved amount of \$54.5 million. Each of the programs approved is listed in the table on this page. In addition, Schedule 2.3 provides expenditure data by program and by agency for FY 2025 and FY 2026.

The Legislature passed and the Governor approved HB 2045 which creates the Kansas Office of Early Childhood. The Children's Cabinet and several CIF programs will be transferring to the new agency created by the bill.

Department of Education

Childcare Accelerator Grants—Children's Cabinet. The Governor recommended \$10.0 million from the State General Fund in FY 2026 for a one-time investment for the construction and operation of childcare facilities. The Legislature reduced this amount by \$8.8 million from all funding sources, including \$9.0 million from the State General Fund. As a result, the approved budget for this initiative totals \$1.0 million from the State General Fund and \$250,000 from the Children's Initiative Fund, for a total of \$1.3 million. These grant funds will require a 25.0 percent community match from recipients, ensuring that grant projects are public-private partnerships informed by the childcare needs of local communities and will be administered by the Children's Cabinet.

Gaming Revenue

Casino Revenue

The Expanded Lottery Act Revenues Fund (ELARF) is capitalized through transfers from the Kansas Lottery from initial privilege fees collected from gaming facility managers and from net gaming facility revenue collected from state-owned destination casinos and electronic gaming machines at parimutuel racetracks authorized by the Kansas Expanded Lottery Act enacted in 2007. The first state-owned destination casino opened in Ford County in December 2009. The casino in Sumner County opened in December 2011, the casino in Wyandotte County opened in February 2012, and the final authorized casino opened in Crawford County in March 2017.

Currently, no racetrack gaming facility manager has entered into a contract with the Kansas Lottery to place electronic gaming machines at a parimutuel racetrack and no parimutuel racetrack is expected to open with

electronic gaming machines in either FY 2025 or FY 2026. Information on historic horse racing machines can be found in the Economic Development Initiatives Fund section of this volume.

At the April 2025 consensus meeting on gaming revenues, the group increased the estimate of gaming facility revenue generated from the state's four gaming facilities in FY 2025 from \$407.5 million to \$409.3 million. The distribution of gaming facility revenue is based on a formula detailed in the Kansas Expanded Lottery Act and by the contract between each individual gaming facility manager and the Kansas Lottery. The ELARF could receive additional revenue (from the manager's share) if certain revenue thresholds are met or from negotiations from contract renewals. The table below details how this revenue will be distributed.

Generally, the ELARF will receive 22.0 percent of the revenue, which is now estimated to be \$90,499,000 in

Distribution of Gaming Facility Revenue

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Expanded Lottery Act Revenues Fund	90,124,000	90,499,000	90,576,000	90,556,000
Problem Gambling & Addictions Grant Fund	8,150,000	8,186,000	8,150,000	8,150,000
Cities & Counties	12,225,000	12,279,000	12,225,000	12,225,000
Gaming Facility Managers	297,001,000	298,336,000	296,549,000	296,569,000
Total	\$407,500,000	\$409,300,000	\$407,500,000	\$407,500,000

Expanded Lottery Act Revenues Fund Summary

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Beginning Balance	\$ 149,621	\$ 149,621	\$ --	\$ --
Revenues:				
Gaming Facility Revenue	90,124,000	90,499,000	90,576,000	90,556,000
Transfer to the State General Fund	(2,383,621)	(2,758,621)	--	(2,534,000)
Transfer From the State General Fund	--	--	--	--
Total Revenues	\$ 87,890,000	\$ 87,890,000	\$ 90,576,000	\$ 88,022,000
Expenditures & Transfers:				
Reduction of State Debt	34,563,142	34,563,142	38,648,221	36,094,221
University Engineering Initiative Transfer	10,500,000	10,500,000	10,500,000	10,500,000
KPERS Actuarial Liability	42,826,858	42,826,858	41,427,779	41,427,779
Total Expenditures & Transfers	\$ 87,890,000	\$ 87,890,000	\$ 90,576,000	\$ 88,022,000
Ending Balance	\$ --	\$ --	\$ --	\$ --

FY 2025. The Problem Gambling and Addictions Grant Fund (PGAGF) will receive an estimated \$8,186,000, or 2.0 percent of the revenue, and cities and counties where gaming facilities are located will receive a total of 3.0 percent of the revenue, which is estimated to be \$12,279,000. Generally, the managers will receive 73.0 percent of the revenue, or an estimated \$298,336,000.

The FY 2026 estimate of gaming facility revenue was also reviewed by the consensus group at its April meeting on gaming revenues. It is now estimated that gaming facilities will generate \$407.5 million in gaming facility revenue in FY 2026, which is unchanged from the amount originally estimated in October 2024. The estimated gaming facility revenue will be distributed as follows: the ELARF is estimated to receive \$90,556,000; the PGAGF will receive \$8,150,000; cities and counties will receive \$12,225,000; and the gaming facility managers are estimated to receive \$296,569,000.

Approved ELARF Expenditures

The Legislature made no changes to the ELARF expenditures recommended by the Governor for FY 2025. For FY 2026, the Governor recommended \$38,648,221 from the ELARF to be used to pay off state debt in the Department of Administration's budget; however, the Legislature reduced this amount to \$36,094,221.

Language in the appropriations bill allows a State General Fund transfer to the ELARF if revenues at the end of the fiscal year are not sufficient to make all approved expenditures and transfers for that fiscal year. Appropriation language also allows any additional revenues in the ELARF to be transferred to the State General Fund at the end of the fiscal year to support general obligations of the State of Kansas. With current projected revenues and approved expenditures and transfers, the ELARF is estimated to transfer \$2,758,621 to the State General Fund in FY 2025 and \$2,534,000 in FY 2026.

The Legislature approved \$87,890,000 in ELARF expenditures and transfers for FY 2025 and \$88,022,000 for FY 2026. The ending balance in the ELARF is estimated to be zero at the end of both FY 2025 and FY 2026.

Approved expenditures for this fund for FY 2025 and FY 2026 are summarized in the following table. In addition, Expanded Lottery Act Revenues Fund projects are listed in Schedule 2.6 at the back of this report.

Expanded Lottery Act Revenues Fund		
Program or Project	FY 2025	FY 2026
Reduction of State Debt		
Department of Administration		
KPERS Pension Obligation Bonds	\$34,563,142	\$36,094,221
University Engineering Initiative		
Department of Commerce		
Kan-Grow Engineering Fund-KSU	3,500,000	3,500,000
Kan-Grow Engineering Fund-KU	3,500,000	3,500,000
Kan-Grow Engineering Fund-WSU	3,500,000	3,500,000
Total Department of Commerce	\$10,500,000	\$10,500,000
KPERS Actuarial Liability		
Department of Education		
KPERS School Employer Contribution	\$42,826,858	\$41,427,779
Total	\$87,890,000	\$88,022,000

Sports Wagering Revenue

The Kansas Lottery is authorized to enter into a contract with gaming facility managers to offer sports wagering in the state on behalf of the State of Kansas. Gaming facility managers are allowed to offer sports wagering in-person at their facility or over the internet through websites and mobile device applications from up to three licensed interactive sports wagering platforms approved by the Kansas Lottery.

If a gaming facility manager offers sports wagering, then the management contract would include a provision that 10.0 percent of the sports wagering revenue would be distributed to the Lottery Operating Fund and the manager would be allowed to retain the remaining 90.0 percent. The sports wagering revenue deposited in the Lottery Operating Fund will be distributed at the beginning of the next fiscal year according to statute. Sports wagering revenue is defined as total revenues from sports wagering excluding voided tickets and after all prize related payments are made and after federal excise taxes, free plays, or other promotional credits.

The first \$750,000 of Sports wagering revenue that is deposited in the Lottery Operating Fund from the previous fiscal year will be transferred to the White Collar Crime Fund on July 1st of the next fiscal year.

The fund is administered by the Governor and is used to investigate and prosecute criminal offenses involving the use of funds derived from illegal activity to make wagers; placing wagers to conceal money derived from illegal activity; the use of other individuals to place wagers as part of any wagering scheme to circumvent any provision of federal or state law; the use of false identification to facilitate the placement of any wager or the collection of any prize in violation of federal or state law; any other unlawful activity involving or facilitated by the placing of wagers; or any other violation of the Kansas Expanded Lottery Act. The Attorney General and the Kansas Racing and Gaming Commission would make requests to the Governor before August 1st of each year for available funding from the White Collar Crime Fund.

After the first \$750,000 is transferred to the White Collar Crime Fund, the amount of sports wagering revenue that is deposited in the Lottery Operating Fund from the previous fiscal year will be distributed on July 1st of the next fiscal year as follows: 80.0 percent to the Attracting Professional Sports to Kansas Fund, 2.0 percent to the Problem Gambling and Addictions Grant Fund, and 18.0 percent will be retained in the Lottery Operating Fund. Additional receipts in the Lottery Operating Fund would ultimately be transferred to State General Fund through the Lottery Operating Fund and State Gaming Revenues Fund end of the year transfer.

The Secretary of Commerce is authorized to use the Attracting Professional Sports to Kansas Fund for the benefit of any professional sports team and payment of

the principal or interest on any bond issued by the state or any municipality. The Secretary can also provide financing structured as pay-as-you-go if it is issued to fund the construction, rehabilitation, revitalization, or expansion of a professional sports team's primary facility or any other ancillary development to the primary facility.

The state's portion of FY 2024 sports wagering revenue was distributed in FY 2025 as follows: \$750,000 to the White Collar Crime Fund, \$8,772,725 to the Attracting Professional Sports to Kansas Fund, \$219,318 to the Problem Gambling and Addictions Grant Fund, and \$1,973,863 will ultimately be transferred to the State General Fund through the Lottery Operating Fund and State Gaming Revenues Fund end of the year transfer.

At the April 2025 consensus meeting on gaming revenues, the group increased the estimate of total sports wagering revenue in FY 2025 from \$120.0 million to \$145.0 million. Gaming facility managers are estimated to receive \$130.5 million in sports wagering revenue in FY 2025 and the state will retain \$14.5 million that will be transferred to other funds at the beginning of FY 2026 according to statute.

The state's portion of FY 2025 sports wagering revenue that is estimated to be distributed in FY 2026 as follows: \$750,000 to the White Collar Crime Fund, \$11.0 million to the Attracting Professional Sports to Kansas Fund, \$275,000 to the Problem Gambling and Addictions Grant Fund, and \$2,475,000 will ultimately be transferred to the State General Fund through the

Distribution of Sports Wagering Revenue Summary

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Beginning Balance	\$ 13,310,130	\$ 13,310,130	\$ 13,594,224	\$ 16,094,224
Revenues:				
Sports Wagering Revenue	120,000,000	145,000,000	120,000,000	120,000,000
Total Revenues	\$133,310,130	\$158,310,130	\$133,594,224	\$136,094,224
Expenditures & Transfers:				
White Collar Crime Fund	750,000	750,000	750,000	750,000
Attracting Professional Sports to Kansas Fund	8,772,725	8,772,725	9,000,000	11,000,000
Problem Gambling and Addictions Grant Fund	219,318	219,318	225,000	275,000
Lottery Operating Fund (Transfer to SGF)	1,973,863	1,973,863	2,025,000	2,475,000
Lottery Gaming Facility Managers	108,000,000	130,500,000	108,000,000	108,000,000
Total Expenditures & Transfers	\$119,715,906	\$142,215,906	\$120,000,000	\$122,500,000
Ending Balance	\$ 13,594,224	\$ 16,094,224	\$ 13,594,224	\$ 13,594,224

Lottery Operating Fund and State Gaming Revenues Fund end of the year transfer.

For FY 2026, total sports wagering revenue is estimated to generate \$120.0 million, which is unchanged from

the October 2024 estimate. Gaming facility managers are estimated to receive \$108.0 million in sports wagering revenue in FY 2026, while the state share of \$12.0 million will be retained and distributed at the beginning of FY 2027.

Economic Development Initiatives Fund

Lottery Ticket Revenue

The Kansas Lottery deposits receipts from the sale of lottery tickets to its Lottery Operating Fund and transfers are then made to other funds according to statute or appropriation bills. The Veterans Benefit Lottery Game Fund (VBLGF) at the Office of Veterans Services receives a direct transfer of \$1,260,000 from the Lottery Operating Fund at the beginning of the fiscal year to be used for certain veterans' programs that are not tied to the performance of the Veterans Benefit Lottery Game.

The State Gaming Revenues Fund (SGRF) then receives the next \$50.0 million of receipts and is divided by a formula which first transfers \$100,000 to the Problem Gambling and Addictions Grant Fund at the Kansas Department for Aging and Disability Services (KDADS). Then 85.0 percent of the rest is transferred to the Economic Development Initiatives Fund (EDIF), 10.0 percent to the Correctional Institutions Building Fund, and 5.0 percent to the Juvenile Alternatives to Detention Fund. Any receipts to the SGRF in excess of \$50.0 million and up to \$71,490,000 are transferred to the State General Fund (SGF) at the end of fiscal year and any additional amounts above \$71,490,000 would be transferred to the Department of Commerce's Attracting Professional Sports to Kansas Fund.

The first \$10.0 million in net profits from lottery tickets sold from vending machines are used for mental health programs at KDADS in FY 2025. The distribution of the mental health program funding is 75.0 percent to the Community Crisis Stabilization Centers Fund (CCSCF) and 25.0 percent to the Clubhouse Model Program Fund (CMPF). Once the mental health program transfers reach the cap, then the remaining net profits flow to the SGRF. For FY 2026, the Legislature included language in 2025 SB 125 that set fixed monthly transfers for mental health program funding that are not tied to vending machine proceeds. On a monthly basis, the CCSCF will receive \$625,000 and the CMPF will receive \$208,333. Overall, the mental health program transfers were increased from \$8.0 million to \$9,999,996 in FY 2026. The mental health program transfers bypass the SGRF and are transferred directly from the Lottery Operating Fund on a monthly basis.

The Legislature approved the Governor's recommendation to set the overall transfer target at \$84,250,000 in FY 2025. Lottery ticket proceeds for FY 2025 are estimated to be transferred as follows: \$71,490,000 to the SGRF, \$1,260,000 to the VBLGF, and \$10.0 million for mental health programs at KDADS (\$7.5 million to the CCSCF and \$2.5 million to the CMPF). Because any receipts to the SGRF in excess of \$50.0 million and up to \$71,490,000 are transferred to the SGF at the conclusion of the fiscal year, the SGF is estimated to

Distribution of Lottery Proceeds

	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Transfers Out:				
Economic Development Initiatives Fund	\$ 42,415,000	\$ 42,415,000	\$ 42,415,000	\$ 42,415,000
Correctional Institutions Building Fund	4,990,000	4,990,000	4,990,000	4,990,000
Juvenile Alternatives to Detention Fund	2,495,000	2,495,000	2,495,000	2,495,000
Problem Gambling & Addictions Grant Fund	100,000	100,000	100,000	100,000
Total by Formula	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
State General Fund	21,490,000	21,490,000	21,490,000	21,490,000
Veterans Benefit Lottery Game Fund	1,260,000	1,260,000	1,260,000	1,260,000
Comm. Crisis Stabilization Centers Fund	7,500,000	7,500,000	6,000,000	7,500,000
Clubhouse Model Program Fund	2,500,000	2,500,000	2,000,000	2,499,996
Attracting Professional Sports to KS Fund	1,500,000	1,500,000	10,000,000	8,000,004
Total Transfers	\$ 84,250,000	\$ 84,250,000	\$ 90,750,000	\$ 90,750,000

receive \$21,490,000 in FY 2025. Any additional amounts above \$71,490,000 would be transferred to the Department of Commerce's Attracting Professional Sports to Kansas Fund, which is set to receive \$1.5 million in FY 2025.

The Legislature approved the Governor's recommendation to set the overall transfer target at \$94,750,000 in FY 2026. Lottery ticket proceeds for FY 2026 are estimated to be transferred as follows: \$71,490,000 to the SGRF, \$1,260,000 to the VBLGF, and \$9,999,996 for mental health programs (\$7.5 million to the CCSCF and \$2,499,996 to the CMPF). Because receipts to the SGRF in excess of \$50.0 million up to \$71,490,000 are transferred to the SGF at the end of the year, the SGF is estimated to receive \$21,490,000 in FY 2026. Any additional amounts above \$71,490,000 would be transferred to the Attracting Professional Sports to Kansas Fund, which is set to receive \$10.0 million in FY 2026. Approved transfers are presented in the table on the previous page.

Parimutuel Racing Revenue

The 2022 Legislature enacted SB 84 which authorizes the operation of up to 1,000 historical horse race machines at a parimutuel horse racetrack located in Sedgwick County with machines approved by the Kansas Racing and Gaming Commission. The total amount wagered on historical horse race machines would be subject to the parimutuel tax at a rate of 3.0 percent. The approved facility is expected to open in Park City in December 2025, with 1,000 historical

horse race machines, simulcast parimutuel racing, but no actual live horse racing. Language in the appropriations bill allows the Commission to charge parimutuel licensees the initial start-up and regulation costs for this industry in both FY 2025 and FY 2026.

Receipts from parimutuel racing activities are transferred to the State Racing Fund and are used by the Kansas Racing and Gaming Commission to regulate this industry. The 2025 Legislature passed SB 21 that requires the Budget Director to certify any excess receipts not needed by the Commission to regulate this industry and would authorize the transfer of 30.0 percent of the certified excess amount to the Kansas Horse Breeding Development Fund and 70.0 percent to the Horse Fair Racing Benefit Fund. The bill makes these changes to the distribution permanent beginning in FY 2026. Under previous law, any excess amounts would have been distributed one-third to the Kansas Horse Breeding Development Fund and two-thirds to the Horse Fair Racing Benefit Fund in both FY 2025 and FY 2026 before transferring all excess amounts to the SGRF beginning in FY 2027. The agency last made a transfer to the SGRF in FY 2004. It is unclear when any excess receipts will be generated.

EDIF Summary

The Economic Development Initiatives Fund (EDIF) receives transfers from the State Gaming Revenues Fund to support the economic, technological, and workforce development needs of the state. Under current law, EDIF receives \$42,415,000 from the State

Economic Development Initiatives Fund Summary				
	Gov. Rec. FY 2025	Approved FY 2025	Gov. Rec. FY 2026	Approved FY 2026
Beginning Balance	\$ 9,486,469	\$ 9,486,469	\$ (593,961)	\$ 3,791,215
Revenues				
Lottery Revenues	42,415,000	42,415,000	42,415,000	42,415,000
Interest & Other Revenues	1,500,000	--	500,000	--
State Housing Trust Fund Transfer	(2,000,000)	(2,000,000)	(2,000,000)	--
State Water Plan Fund Transfer	(2,000,000)	(2,000,000)	(2,000,000)	(2,921,417)
Sheltered Wksp Trans. Fund Transfer	(1,000,000)	(1,000,000)	--	(1,000,000)
State General Fund Transfer	7,750,000	7,750,000	6,697,638	--
Total Available	\$ 56,151,469	\$ 54,651,469	\$ 45,018,677	\$ 42,284,798
Expenditures	56,745,430	50,860,254	45,018,677	41,400,617
Ending Balance	\$ (593,961)	\$ 3,791,215	\$ --	\$ 884,181

Gaming Revenues Fund in both FY 2025 and FY 2026. For FY 2025, the Legislature concurred with the Governor's EDIF recommendations to continue the transfers of \$2.0 million to both the State Housing Trust Fund (SHTF) and the State Water Plan Fund (SWPF), and \$1.0 million transfer to the Sheltered Workshop Transition Fund (SWTF). The Legislature also deleted estimated interest and other revenues of \$1.5 million recommended by the Governor.

For FY 2026, the Legislature increased the Governor's recommended transfer to the SWPF of \$2.0 million to \$2.9 million and deleted the \$2.0 million transfer to the SHTF. The Legislature also added a \$2.0 million transfer to SHTF for FY 2027. The Legislature reinstated the \$1.0 million transfer to the SWTF that the Governor deleted in FY 2026. The Legislature also deleted the \$6.7 million transfer to the State General Fund and \$500,000 for interest and other revenues in the Governor's recommendations.

Overall, EDIF approved revenues and expenditures are estimated to result in an ending balance of \$3.8 million in FY 2025 and \$884,181 in FY 2026.

Approved Expenditures

The approved expenditures from the EDIF are \$50.9 million for FY 2025 and \$41.4 million for FY 2026. A detailed description of the changes made by the Legislature to individual projects or programs is presented in this section. Approved expenditures for this fund for FY 2025 and FY 2026 are summarized in the table on this page. In addition, EDIF projects are listed in Schedule 2.4 at the back of this report.

Department of Commerce

For FY 2025, the Legislature deleted \$3.0 million from the Department's Sunflower Summer Program, \$1.9 million from the Small Business R&D Program, and \$950,037 from the Kansas Workforce Marketing Program. For FY 2026, the Legislature deleted \$6.4 million from the Department, including enhanced funding in the Governor's recommendations of \$2.0 million for the Sunflower Summer Program and \$150,000 for the Global Growth Strategy in the International Division. Other deletions included \$2.0

Economic Development Initiatives Fund			
Program or Project	FY 2025	FY 2026	
Department of Commerce			
Operating Grant	10,353,107	9,699,069	
Older Kansans Employment Program	542,238	504,000	
Rural Opportunity Zones Program	1,159,534	1,000,000	
Senior Community Service Employment	8,720	8,400	
Strong Military Bases Program	216,085	214,023	
Main Street Program	977,797	850,000	
Governor's Council of Economic Advisors	275,642	204,500	
Creative Arts Industries Commission	1,547,482	1,000,000	
Public Broadcasting Grants	700,000	500,000	
Build Up Kansas	2,625,000	2,625,000	
Community Development	911,935	670,000	
International Trade	1,493,129	1,445,227	
Reemployment Implementation	163,852	99,000	
Office of Broadband Development	1,095,416	--	
KIT/KIR Programs	2,049,368	2,000,000	
Registered Apprenticeship	1,173,677	1,000,000	
Small Business R&D Grants	1,025,000	500,000	
Work-Based Learning	807,079	714,000	
Rural Champions	150,000	150,000	
Sunflower Summer Program	3,812,709	3,000,000	
Kansas Workforce Marketing	2,455,235	--	
HEAL Grants	1,502,617	1,500,000	
Emergency HEAL Grants	593,974	--	
Rural Remote Workplaces	--	1,000,000	
Semiquincentennial	--	73,000	
Tourism Division	4,926,989	4,920,398	
Total--Department of Commerce	\$ 40,566,585	\$ 33,676,617	
Board of Regents			
Career Technical Ed. Capital Outlay	2,547,726	--	
Technology Innovation & Internship	206,312	--	
EPSCoR Program	1,033,859	--	
Community College Competitive Grants	500,000	--	
Total--Board of Regents	\$ 4,287,897	\$ --	
Kansas State University			
Agricultural Experiment Stations	336,064	--	
Department of Agriculture			
Agriculture Marketing Program	1,054,361	1,000,000	
Department of Health & Environment			
Healthcare Upskilling Training	--	1,000,000	
State Treasurer			
Talent Grant	--	1,500,000	
Department of Wildlife & Parks			
Administration	2,216,722	1,900,000	
Parks Program	2,398,625	2,324,000	
Total--Wildlife & Parks	\$ 4,615,347	\$ 4,224,000	
Total	\$ 50,860,254	\$ 41,400,617	

million for the Kansas Workforce Marketing Program, \$1.1 million from the Office of Broadband Development, and \$500,000 from both the Small Business R&D Program and the Emergency HEAL Grants Program. The Legislature replaced EDIF funding for the Office of Broadband Development with monies from the Office of Broadband Development Fund which will receive a transfer of \$1.1 million from the Kansas Department of Transportation's Broadband Infrastructure Construction Grant Fund.

The Legislature added approximately \$1.1 million for two new initiatives, \$1.0 million for the Rural Remote Workplaces Program and \$73,000 for the Semiquincentennial Program preparations in FY 2026. The purpose of the Rural Remote Workplaces Program is to provide communal workplaces for rural workers that work remotely because an office is not located within the vicinity. Funding was added for 1.00 FTE position in the Semiquincentennial Program which will continue preparations for the commemoration of the 250-year anniversary of the founding of the United States.

The Legislature also added provisional language to the appropriations bill for various current programs, including language for the Creative Arts Industries Commission Program to require that no more than 60.0 percent of funding will be awarded to applicants located in counties with a population of 85,000 or less and 40.0 percent will be awarded to applicants in counties with a population of more than 85,000 for FY 2026, as well as additional language prohibiting expenditures to employ persons on a contractual basis. Language was also included for the Rural Opportunity Zones County Program directing that funding be provided only for counties with a population of 15,000 or less. The appropriations bill also included language requiring the Secretary of Commerce to submit to legislative committees a report on economic development incentives by economic development incentive programs that includes the total incentives awarded to each program and the estimated fiscal impact on the State General Fund for FY 2025 and FY 2026.

Department of Health & Environment

The Legislature added \$1.0 million from the Economic Development Initiatives Fund for a Healthcare Upskilling Training Program. Upskilling is generally intended to assist professionals in gaining new skills and knowledge.

State Treasurer

The new Community Talent Recruitment Grant Program was created by the Legislature with \$1.5 million appropriation from the Economic Development Initiatives Fund in FY 2026. This program has the purpose of awarding grants to develop and administer a

talent recruitment program that incentivizes the relocation of households to Kansas. The State Treasurer will partner with local governments, Native American Tribes, or a nonprofit that has a mission that includes economic development, workforce and talent development, or community development to carry out this program. If funding from the EDIF is not available, then the appropriations bill authorizes a transfer of up to \$1.5 million from the State General Fund to backfill the EDIF. The Governor vetoed the funding and the accompanying proviso because the Legislature defunded an existing program at the Department of Commerce, Love, Kansas Campaign (Kansas Workforce Marketing Program), that had similar goals and objectives. In addition, the Governor indicated that it is highly inefficient to create a new, unvetted program with no guardrails in an agency that has nothing to do with workforce development or talent attraction; however, the veto was subsequently overridden.

Board of Regents

The Governor recommended removing \$4.2 million from the Economic Development Initiatives Fund in FY 2026 and replacing the same amount with funds from the State General Fund for the following programs: Career Technical Education Capital Outlay, Technology Innovation and Internship, Experimental Program to Stimulate Competitive Research (EPSCoR), and Community College Competitive Grants. The Legislature concurred with the Governor's recommendation by approving \$2.5 million from the State General Fund for Career Technical Education Capital Outlay and \$993,265 from the State General Fund for EPSCoR in FY 2026. The Legislature did not appropriate any funding from any source for Technology Innovation and Internship and Community College Competitive Grants.

Kansas State University—ESARP

For the Extension Systems and Agricultural Research Programs at Kansas State University, the Governor recommended, and the Legislature approved reducing Economic Development Initiatives Fund expenditures by \$336,064 in FY 2026 and replacing the monies with funds from the State General Fund for agricultural experiment stations.

Department of Agriculture

Agriculture Marketing Program. For FY 2025, the Legislature concurred with the Governor's EDIF recommendation for expenditures of \$1,054,361 in the Department of Agriculture. For FY 2026, the Legislature decreased the Governor's recommendation to \$1.0 million for the Agriculture Marketing Program.

Department of Wildlife & Parks

For FY 2025, the Legislature approved expenditures of \$4.6 million from the EDIF, which equals the Governor's recommendation. The approved EDIF amount for FY 2026 totals \$4.2 million, which is an operating reduction of \$340,734 from the Governor's recommendation.

State Water Plan Fund

Water quality and water supply projects are largely financed through the State Water Plan Fund. Revenue from seven user fees, pollution fines and penalties and transfers from the State General Fund and Economic Development Initiatives Fund are deposited into the fund. The majority of State Water Plan Fund appropriations are distributed to the Kansas Department of Health and Environment, the Kansas Department of Agriculture, and the Kansas Water Office. A small appropriation is made each year to the University of Kansas—Geological Survey and the Kansas Department of Wildlife and Parks.

State Water Plan Fund

	FY 2025 Approved	FY 2026 Approved
Beginning Balance	\$ 28,620,859	\$ 198,028
Revenues		
State General Fund Transfer	51,000,000	41,000,000
State Treasurer Transfer	--	7,000,000
EDIF Transfer	2,000,000	2,921,417
Water Technical Assistance	(7,500,000)	(5,500,000)
Water Project Grants	(19,500,000)	(12,500,000)
Fee Revenue	12,975,027	13,566,727
Total Available	\$ 67,595,886	\$ 46,686,172
Expenditures		
Agency Expenditures	67,397,858	46,686,172
Ending Balance	\$ 198,028	\$ --

FY 2025 began with reappropriated expenditure authority in the amount of \$27.3 million for total approved expenditures from the fund of \$67.4 million. The Governor and the 2025 Legislature concurred with the approved FY 2025 transfers from the State General Fund and the Economic Development Initiatives Fund of \$51.0 million and \$2.0 million, respectively.

In the 2023 Legislative Session the Legislature passed, and the Governor signed HB 2302, which increases the State General Fund transfer to the State Water Plan Fund by \$35.0 million from FY 2024 through FY 2027. The bill then requires annual transfers of \$5.0 million from the State Water Plan Fund to the Water Technical Assistance Fund and \$12.0 million from the State Water Plan Fund to the Water Project Grants Fund. These two special revenue funds support water infrastructure projects across the state.

State Water Plan Fund Expenditures

Project or Program	FY 2025	FY 2026
Department of Agriculture		
Interstate Water Issues	\$ 1,086,418	\$ 555,492
Water Use Study	417,362	257,031
Basin Management	4,169,739	704,740
Irrigation Technology	2,606,480	2,550,000
Crop & Livestock Research	519,707	1,450,000
Water Resources Cost Share	6,236,339	4,000,000
Nonpoint Source Pollution Assistance	2,550,115	1,871,401
Conservation District Aid	3,502,706	5,252,706
Conservation Reserve Enhancement	6,659,617	1,257,271
Watershed Dam Construction	3,000,000	3,000,000
Water Quality Buffer Initiative	635,432	--
Riparian & Wetland Program	693,406	154,024
Streambank Stabilization	1,992,385	2,000,000
Kansas Reservoir Protection Initiative	1,892,164	2,000,000
Soil Health Initiative	497,170	400,000
Total--Department of Agriculture	\$36,459,040	\$25,452,665
University of Kansas		
Geological Survey	\$ 40,000	\$ 1,755,726
Department of Health & Environment		
Contamination Remediation	1,637,709	3,121,793
LEPP	799,320	800,000
Nonpoint Source Program	864,968	453,123
TMDL Initiatives	1,559,947	399,171
Drinking Water Protection	2,702,398	800,000
Watershed Rest. & Protection Strategy	1,822,912	1,000,000
Aquifer Recharge Basin	500,000	--
Surface Water Trash Removal	150,000	--
Harmful Algae Bloom Pilot Project	155,290	155,934
Small Town Infrastructure Support	3,244,000	--
Equus Beds	--	75,000
Total--KDHE	\$13,436,544	\$ 6,805,021
Kansas Water Office		
Assessment & Evaluation	\$ 2,539,242	\$ 1,500,000
MOU - Operations & Maintenance	829,821	778,711
Stream Gaging	458,258	698,708
Technical Assistance to Water Users	614,939	500,000
Reservoir Surveys & Research	922,434	500,000
Water Quality Partnerships	2,751,901	1,464,890
KS Water Plan Education & Outreach	979,372	400,000
High Plains Aquifer Partnerships	3,454,842	2,000,000
Kansas Reservoir Protection Initiative	89,888	--
Equus Beds Chloride Plume Remediation	75,000	--
Flood Response Study	400,000	--
Arbuckle Study	660,000	300,000
Water Injection Dredging Project	2,000,000	--
HB 2302 Projects	1,462,120	855,994
Water Planning and Project Development	--	1,500,000
Independent Program Evaluation	--	450,000
John Redmond Reservoir Dredging Project	--	1,500,000
Total--Kansas Water Office	\$17,237,817	\$12,448,303
Kansas Department of Wildlife & Parks		
Aquatic Nuisance Species Program	\$ 224,457	\$ 224,457
Total	\$67,397,858	\$46,686,172

For FY 2026, the Governor recommended expenditures of \$60.7 million from the State Water Plan Fund. The Legislature concurred with the Governor's original recommendation to transfer \$41.0 million from the

State General Fund but did not concur with the Governor's recommendation to transfer \$30.0 million from the Budget Stabilization Fund to the State Water Plan Fund. The Legislature added a State General Fund transfer of \$7.0 million from the water storage debt payment for Milford and Perry reservoirs account of the State Treasurer to the State Water Plan Fund. The Legislature also added \$921,417 to the Economic Development Initiatives Fund transfer in FY 2026. The Governor recommended restructuring the accounts for agencies that receive State Water Plan Funds to align with the established five guiding principles. However, the new State Water Plan Fund budget lines were removed to return to the legacy budget lines with recommended expenditures of \$46.7 million by the Legislature. The Governor also recommended transfers from the State Water Plan Fund to the Water Technical Assistance Fund and the Water Projects Grants Fund totaling \$7.0 million and \$19.0 million, respectively. However, the Legislature approved transfers totaling \$5.5 million to the Water Technical Assistance Fund and \$12.5 million to the Water Projects Grants Fund in FY 2026.

Approved Expenditures

The Legislature concurred with the Governor's State Water Plan Fund recommendations for FY 2025. For FY 2026, the Governor recommended expenditures from the State Water Plan Fund totaling \$60.7 million. The Governor recommended enhancements totaling \$30.0 million from the State Water Plan Fund in FY 2026 and recommended restructuring State Water Plan Fund accounts to align with the established five guiding principles, including accounts targeting Water Quantity/Aquifers (Conserve and Extend the High Plains Aquifer), Water Quality (Improve the State's Water Quality), Resiliency (Reduce our Vulnerability to Extreme Events), Reservoirs (Secure, Protect, and Restore our Kansas Reservoirs), and Research and Education (Increase Awareness of Kansas Water Resources). The Governor recommended funding from the State Water Plan to be appropriated into each of these budget accounts beginning in FY 2026 in place of the existing accounts.

The Legislature did not concur with the Governor's recommendation, removed the new State Water Plan Fund accounts, and reverted to the legacy account

structure. The Legislature approved FY 2026 expenditures from the State Water Plan Fund totaling \$46.7 million as shown in the table and in Schedule 2.5 of this publication. The Legislature deleted \$7.0 million from the Department of Agriculture, \$3.9 million from the Water Office, \$2.4 million from the Department of Health and Environment, and \$800,000 from the University of Kansas, all from the State Water Plan Fund, as compared to the Governor's Recommendation.

The three tables in this section detail the legislative approved expenditure and revenue estimates for FY 2025 and FY 2026, including the fund balances, approved expenditures by agency, and sources of revenue to the fund.

State Water Plan Fee Revenue		
	FY 2025	FY 2026
Municipal Water Fees	\$ 3,200,000	\$ 3,316,100
Clean Drinking Water Fees	2,909,000	3,034,600
Industrial Water Fees	850,000	900,000
Stock Water Fees	450,000	520,000
Pesticide Registration Fees	1,480,000	1,610,000
Fertilizer Registration Fees	4,000,027	4,000,027
Pollution Fines and Penalties	70,000	120,000
Sand Royalties	16,000	66,000
Service Charges	--	--
Total	\$ 12,975,027	\$ 13,566,727

Kansas Department of Health & Environment

The Legislature approved \$13.4 million from the State Water Plan Fund for the Kansas Department of Health and Environment for FY 2025 and \$6.8 million for FY 2026. The FY 2025 approved amount is the same amount recommended by the Governor. For FY 2026, the approved amount also includes enhancements totaling \$1.2 million, including \$1.0 million for contamination remediation and \$150,000 for the Local Environment Protection Program. The Legislature did not adopt the Governor's recommended reorganization of State Water Plan Fund accounts utilizing the Guiding Principles for water initiatives. The total enhanced funding also varies from the Governor's recommendation of \$3.5 million, which included \$500,000 for rural and private groundwater protection support, \$1.0 million for water quality best management practices and partnership initiatives for the Watershed Restoration

and Protection Strategy Program, \$1.0 million and 1.0 FTE position for expanded contamination remediation, and \$1.0 million and 6.0 FTE positions for water planning and project development.

University of Kansas

The Governor recommended \$1.5 million from the State Water Plan Fund for water quantity and aquifers in FY 2026 and the Legislature reduced the amount to \$740,890. The Legislature approved a total of \$1.8 million from the State Water Plan Fund for FY 2026.

Department of Agriculture

The Legislature approved \$36.5 million from the State Water Plan Fund for the Kansas Department of Agriculture for FY 2025 and \$25.5 million for FY 2026. The FY 2025 approved amount is the same amount recommended by the Governor. For FY 2026, the approved amount also includes enhancements totaling \$2.5 million, including increases totaling \$3.8 million, including \$1.0 million for Crop and Livestock Research, \$1.8 million for Aid for Conservation Districts, \$1.0 million for Streambank Stabilization and decreases totaling \$1.3 million, including \$1.0 million for Water Resources Cost Share and \$300,000 for Water Transition Assistance Program. The Legislature did not adopt the Governor's recommended reorganization of State Water Plan Fund accounts utilizing the Guiding Principles for water initiatives. The total

enhanced funding also varies from the Governor's recommendation of \$9.4 million, which included \$4.8 million for water quantity/aquifer management, \$2.7 million for water resiliency initiatives, and \$2.0 million for water research and education.

Kansas Water Office

The Legislature approved \$17.2 million from the State Water Plan Fund for the Kansas Water Office for FY 2025 and \$12.4 million for FY 2026. The FY 2025 approved amount is the same amount recommended by the Governor. For FY 2026, the approved amount also includes enhancements totaling \$2.4 million, including increases totaling \$3.5 million, including \$1.5 million for Water Planning and Project Development, \$1.5 million for John Redmond Reservoir Dredging Project, and \$450,000 for Independent Program Evaluation and decreases totaling \$1.0 million for Assessment and Evaluation. The Legislature also added \$1.0 million for water planning and project development including \$500,000 for the Water Technical Assistance Fund and \$500,000 for the Water Projects Grants Fund. The Legislature did not adopt the Governor's recommended reorganization of State Water Plan Fund accounts utilizing the Guiding Principles for water initiatives. The total enhanced funding also varies from the Governor's recommendation of \$15.3 million, which included \$2.8 million for Stream Gaging and Storage, \$3.0 million for reservoir water conservation, \$550,000 for research and education, and \$9.0 million for water planning and project development.

State Employees

State Employee Pay Plan

The Legislature approved pay increases for benefits eligible employees effective June 8, 2025. The plan is based on the market position of an employee's job classification or title as shown in the 2024 Market Survey conducted by the Office of Personnel Services within the Department of Administration. Under the approved plan, benefits-eligible classified and unclassified employees in the executive branch will receive the following increases: (1) employees in a job class or title that is 10.0 percent or more below the market average for that job class or title will receive either an increase to bring the market average of their job class or title to within 10.0 percent of the market average or an increase of approximately 2.5 percent, whichever is greater; (2) employees in a job class or title that is less than 10.0 percent and not greater than 10.0 percent over the market average for that job class or title will receive an increase of approximately 2.5 percent; (3) employees in a job class or title that is more than 10.0 percent over the market average for that job class or title will receive an increase of approximately 1.0 percent; and (4) employees in a job class or title that was not included in the market survey will receive approximately a 2.5 percent increase. All benefits eligible employees in the Legislative branch, the non-judge Judicial branch, and the State Board of Regents and Universities will receive a 2.5 percent increase.

The Legislature excluded the following groups of employees from receiving any increases: members of the Legislature; judges and justices of the Judicial Branch; state officers elected on a statewide basis; teachers and licensed personnel employees at the School for the Deaf and School for the Blind; and any employees on a formal, written career progression plan implemented by Executive Directive.

To support the approved pay plan, on June 6, 2025, the State Finance Council approved \$95.2 million from all funding sources, including \$36.2 million from the State General Fund, \$65,197 from the State Water Plan Fund, \$6,848 from the Children's Initiatives Fund, and \$4,648 from the Kansas Endowment for Youth Fund. Of the \$95.2 million for the FY 2026 Pay Plan \$1.3 million is attributable to off-budget funding.

Statewide Summary of Salaries

Department of Administration. The Legislature removed \$1.3 million in FY 2025 and \$491,193 in FY 2026 from the Purchasing Fee Fund for 9.00 FTE positions that were added to the Office of Procurement and Contracts for an agency personnel restructure.

Department of Commerce. For FY 2025 and FY 2026, the Department requested, and the Governor recommended 324.50 positions over the approved level. The Legislature removed 7.50 positions in both fiscal years. The associated annual salary and wage expenditures remain in the agency's approved budget.

Board of Cosmetology. The agency requested and the Governor recommended 15.50 positions for the agency in FY 2025, FY 2026, and FY 2027. The Legislature deleted 1.00 position in each fiscal year, leaving a total of 14.50 positions.

Governmental Ethics Commission. The Legislature deleted \$5,407 from the State General Fund in FY 2027 for the Governmental Ethics Commission, which was the additional amount allocated to the agency by the Division of the Budget for estimated KPERS and health insurance rate changes based on FY 2026 cost indices. 2025 HB 2206, passed by the Legislature and signed by the Governor, redesignates the Governmental Ethics Commission to the Kansas Public Disclosure Commission beginning in FY 2026. The reduction of \$5,407 from the State General Fund in FY 2027 will be reflected in the Kansas Public Disclosure Commission's budget.

Attorney General. The Legislature added \$304,853 from the State General Fund for FY 2026 to finance 3.00 positions within the Office of Medicaid Inspector General. These positions will include 2.00 Auditor positions and 1.00 Special Agent position. The Attorney General is required to provide a report to the 2026 Legislature on the return on investment of the Office of Medicaid Inspector General. The Legislature also approved \$63,558 for FY 2025 and \$153,658 for FY 2026 all from the State General Fund to finance 1.00 position to support the passage of 2024 SB 291. This is a reduction of \$28,348 for FY 2025 and \$89,768 for FY

2026 from the State General Fund, including 1.00 position for each fiscal year, from the Governor's recommendation, which supported the agency's full request for this purpose.

Judiciary. The Legislature did not approve the Judiciary's request for a non-judge salary increase totaling \$6.7 million from the State General Fund in FY 2026 but included non-judicial employees in the statewide employee pay plan.

Kansas Department for Aging & Disability Services. The Legislature deleted 11.00 FTE positions in the Kansas Department for Aging and Disability Services for FY 2025.

Kansas Department of Health & Environment. The Legislature deleted 46.83 FTE positions from the Divisions of Public Health and Health Care Finance and 8.13 FTE positions from the Division of Environment. These deletions were made for both FY 2025 and FY 2026, and no adjustments were made to the funding for these positions.

Postsecondary Education. The Legislature deleted a total of 396.90 positions from the Board of Regents and the state universities in both FY 2025 and FY 2026.

Department of Corrections. The Governor issued, and the Legislature adopted, a budget amendment to

appropriate \$4.1 million from the State General Fund to the Department of Corrections for a retention differential at Lansing Correctional Facility, contingent upon the re-opening of a private detention facility in Leavenworth County. These funds were appropriated to the State Finance Council and will be released to the Department upon certification by the Secretary of Corrections that the private prison is becoming operational and the funding is necessary to provide a retention differential.

Parsons State Hospital. The Legislature deleted 18.00 FTE positions in Parsons State Hospital for FY 2025 and FY 2026.

Department of Agriculture. The Legislature decreased the EDIF transfer to the Department of Agriculture–Agriculture Marketing Program deleting \$54,361 for salaries and wages in FY 2026.

Kansas Water Office. The Legislature did not approve the Kansas Water Office's request for 2.00 positions and related cost of \$220,469 from the State General Fund for FY 2026. The request would have included a water conservation support position to assist water users in adopting and enhancing water conservation practices and a water resource planning position to engage with local stakeholders and the public on water issues for the agency. The Governor recommended adding these 2.00 positions without additional funding.

Statewide Salaries & Wages

	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Authorized Positions				
Classified Regular	343,790,648	342,683,058	358,208,699	363,328,054
Classified Temporary	2,965,341	2,965,341	3,633,677	3,642,005
Unclassified Regular	2,566,022,778	2,565,912,539	2,582,673,894	2,648,989,980
Other Unclassified	248,560,388	248,533,596	250,857,986	250,005,498
Authorized Total	\$ 3,161,339,155	\$ 3,160,094,534	\$ 3,195,374,256	\$ 3,265,965,537
Legislator Pay Raises	--	--	--	--
Shift Differential	9,138,699	9,138,699	8,299,720	8,305,696
Overtime	29,029,939	29,029,939	26,683,626	26,683,626
Holiday Pay	15,592,749	15,592,749	15,535,306	15,677,526
Longevity	1,886,660	1,886,660	1,928,896	1,928,896
Total Base Salaries	\$ 3,216,987,202	\$ 3,215,742,581	\$ 3,247,821,804	\$ 3,318,561,281
Employee Retirement				
KPERS	155,832,691	155,697,960	158,621,674	162,469,807
Deferred Compensation	705,589	705,589	705,794	719,072
TIAA	117,676,153	117,676,153	117,296,456	120,227,627
Kansas Police & Fire	18,594,774	18,594,774	19,957,726	20,084,855
Judges Retirement	8,096,357	8,096,357	8,728,145	8,728,145
Security Officers	23,086,902	23,086,902	22,969,972	23,368,717
Retirement Total	\$ 323,992,466	\$ 323,857,735	\$ 328,279,767	\$ 335,598,223
Other Fringe Benefits				
FICA	223,588,988	223,506,797	224,925,048	230,251,714
Workers Compensation	19,593,335	19,583,420	18,111,685	18,469,486
Unemployment	154,376	154,306	194,344	188,527
Retirement Sick & Annual Leave	18,129,366	18,011,610	20,057,610	20,509,628
Employees' Health Insurance Benefits	448,230,562	448,124,955	481,173,203	480,792,445
Total Fringe Benefits	\$ 1,033,689,093	\$ 1,033,238,823	\$ 1,072,741,657	\$ 1,085,810,023
Subtotal: Salaries & Wages	\$ 4,250,676,295	\$ 4,248,981,404	\$ 4,320,563,461	\$ 4,404,371,304
(Shrinkage)	(124,105,756)	(127,707,709)	(135,056,429)	(137,727,848)
Total Salaries & Wages	\$ 4,126,570,539	\$ 4,121,273,695	\$ 4,185,507,032	\$ 4,266,643,456
State General Fund Total	\$ 1,654,126,415	\$ 1,650,079,505	\$ 1,681,486,100	\$ 1,706,051,323
Total State Positions	42,990.46	42,483.60	43,085.46	42,583.60

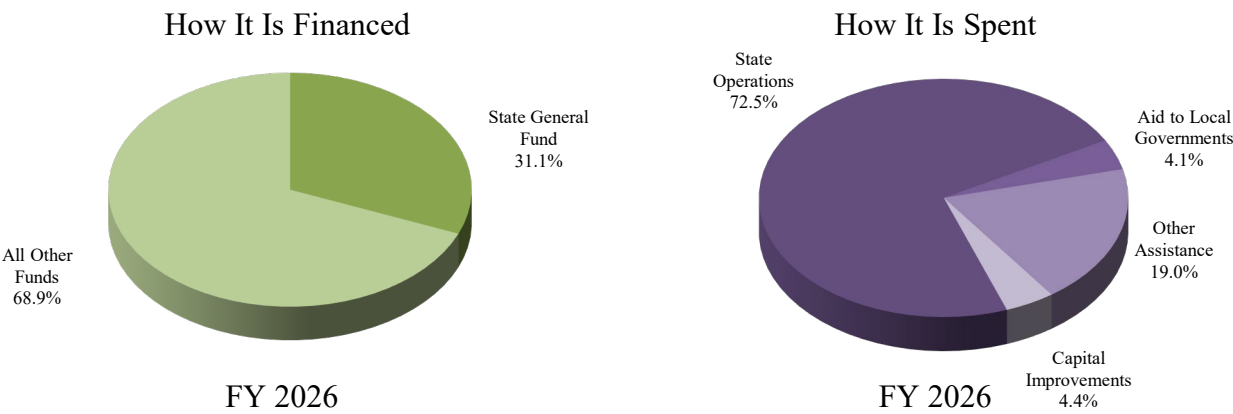
Amounts include all off budget salary expenditures. The FY 2026 state employee pay plan approved by the State Finance Council is within the individual salaries and wages category totals.

Function Summaries

General Government Summary

The General Government function includes agencies that perform administrative services for all state agencies, offer overall policy guidance to state government, collect and distribute state revenues, and perform regulatory functions. This function of government includes the budgets of elected officials, such as the Governor’s Office and the Secretary of State; administrative agencies, such as the Departments of Administration and Revenue; regulatory agencies, such as the Kansas Racing and Gaming Commission and the Kansas Corporation Commission; the Judicial Branch of government; and other professional licensing and regulatory boards. General government agencies comprise roughly 7.8 percent of total approved all funds expenditures for the FY 2025 budget and 7.6 percent of total approved all-funds expenditures for the FY 2026 budget.

For FY 2025, the Legislature approved total expenditures of \$2.1 billion from all funding sources for the General Government function of government. The total includes \$650.9 million from the State General Fund with the remaining amount financed through federal funding sources and other special revenue funds. As compared to the Governor’s recommendation, the approved amount represents a decrease of \$4.8 million from all funding sources and an increase of \$1.0 from the State General Fund. For FY 2026, the Legislature approved total expenditures of more than \$1.9 billion from all funding sources, including \$604.9 million from the State General Fund. As compared to the Governor’s recommendation, the FY 2026 approved amount represents a net decrease of \$49.2 million from all funding sources and a decrease in State General Fund expenditures totaling \$8.2 million.



Executive Branch Agencies

Department of Administration. The Governor recommended expenditures totaling \$238.5 million in FY 2025, including \$168.1 million from the State General Fund. The Legislature lapsed the reappropriation of \$11,795 from the State General Fund in FY 2025 for Cedar Crest rehabilitation and repair. The Legislature also lapsed the reappropriation of \$2,000 from the State General Fund in FY 2025 for agency operating expenditures. The Legislature deleted \$1.3 million from the Purchasing Fee Fund for 9.00 FTE positions that were added to the Office of Procurement and Contracts for an agency personnel restructure. The approved reportable budget for FY 2025 totals \$237.3 million, including \$168.0 million from the State General Fund.

The Governor recommended a reportable budget totaling \$201.7 million in FY 2026, including \$155.0 million from the State General Fund. The Legislature deleted \$25,580 from the State General Fund for moving expenses and \$491,193 from the Purchasing Fee Fund for 9.00 FTE positions that were added to the Office of Procurement and Contracts for an agency personnel restructure. The Legislature also lapsed 1.5 percent of all operating expenditures from the State General Fund for the agency in FY 2026, including salaries and wages, contractual services, commodities, and capital outlay. As a result, \$146,397 from the State General Fund was deleted from the FY 2026 budget.

For FY 2026, a total payment of \$124.3 million will be made for the KPERS pension obligations bonds, with \$61.1 million from principal and \$63.2 million from

interest. The payment is scheduled to be made with \$85.6 million from the State General Fund and \$38.6 million from the Expanded Lottery Act Revenues Fund (ELARF). Due to the projected ending balance in ELARF, the Governor recommended swapping \$2.6 million from the State General Fund portion of the debt service payment with ELARF as a one-time event. However, the Legislature did not adopt this recommendation and reverted to the scheduled funding mix.

The Governor recommended \$26.0 million in FY 2026 from the State General Fund to start the process of converting to a new vendor for the state's Enterprise Resource Planning (ERP) solution. A feasibility study conducted in FY 2024 found that while the current accounting, budgeting, and personnel systems meet many of the state's needs, the existing functional gaps create the need for extensive manual workarounds, create challenges for agency users, and will constrain further growth and enhancement of key capabilities moving forward. In addition, vendor-provided support for PeopleSoft 9.2, the state's current ERP solution, will likely end by 2034, requiring a transition plan to be in place prior to losing support. A recommendation of the study was for the state to seek a single-vendor, cloud-based solution for the ERP system. A central goal of the modernization project is to shift from the current model of having multiple systems handling specific topics to an end-to-end comprehensive solution to meet all accounting, personnel, and budgeting needs for state agencies. Current processes require a high level of effort by state personnel to coordinate functionality and integrate the separate systems. Modernizing the ERP will streamline processes, reduce complexity, and enhance functionality. The total project is estimated to cost approximately \$100.0 million from the State General Fund, with \$26.0 million in FY 2026, \$38.0 million in FY 2027, and \$36.0 million in FY 2028. The Legislature did not adopt the Governor's recommendation to convert to a new ERP solution. The Legislature approved a total reportable FY 2026 budget of \$175.4 million, including \$131.6 million from the State General Fund.

Office of Information Technology Services. The Governor recommended expenditures totaling \$85.8 million in FY 2025, including \$15.2 million from the State General Fund, and \$100.1 million in FY 2026, including \$31.5 million from the State General Fund. The Legislature concurred with the Governor for FY

2025. For FY 2026, the Legislature lapsed 1.5 percent of all operating expenditures from the State General Fund for the agency, including salaries and wages, contractual services, commodities, and capital outlay. As a result, \$247,109 from the State General Fund was deleted from the FY 2026 budget.

Office of the Child Advocate. The Governor recommended expenditures totaling \$680,930 in FY 2025 and \$750,576 in FY 2026 from the State General Fund. The Legislature concurred with the Governor for FY 2025. For FY 2026, the Legislature lapsed 1.5 percent of all operating expenditures from the State General Fund for the agency, including salaries and wages, contractual services, commodities, and capital outlay. As a result, \$11,259 from the State General Fund was deleted from the FY 2026 budget.

Board of Indigents Defense Services. The approved budget for FY 2025 is \$64.8 million from all funding sources, with \$63.9 million from the State General Fund. The Governor recommended a State General Fund lapse of \$1.5 million; however, the Legislature approved a lapse of \$5.0 million. For FY 2026, the total approved expenditures are \$61.8 million from all funding sources, with \$61.0 million from the State General Fund. The Legislature did not approve \$1.7 million from the State General Fund to increase the pay of Public Defenders by 10.0 percent, which was requested by the agency and recommended by the Governor to hire and retain positions. The Legislature also did not address the assigned counsel caseload recommendation of \$4.8 million from the State General Fund to finance expenditures the agency will have in FY 2026.

Department of Commerce. For FY 2025, the Legislature approved \$290.0 million, including \$64.9 million from the State General Fund and \$40.6 million from the Economic Development Initiatives Fund (EDIF) and 317.00 positions. The Legislature deleted \$1.9 million EDIF for the Small Business R&D Grants Program, \$950,037 EDIF for the Workforce Marketing Campaign Program, and \$3.0 million EDIF for the Sunflower Summer Program. The Legislature also deleted an additional 7.50 positions the agency requested.

The Legislature appropriated \$202.8 million, including \$16.7 million from the State General Fund and \$33.7 million from EDIF for new and existing economic

development initiatives in FY 2026. The budget will fund 317.00 positions, which represents 7.50 positions less than the Governor's recommended amount. The Legislature deleted \$2.6 million in agency enhancement requests recommended by the Governor including \$2.0 million EDIF for the Sunflower Summer Program, \$500,000 from special revenue funding for the International Trade Program and database upgrades, as well as \$99,997 from federal funds for 1.00 Broadband Grant Analyst position and deleted the position. The Legislature also deleted an additional 6.50 positions requested by the agency. The Legislature further reduced the agency's allocated funding by \$500,000 from the State General Fund for the Micro-Internship Program and \$6.4 million EDIF for various other programs including \$2.0 million from the Kansas Workforce Marketing Campaign Program, \$500,934 for the Emergency HEAL Grant Program, and \$500,000 from the Small Business R&D Grants Program. The Legislature also shifted \$1.1 million EDIF for the Office of Broadband Development to the Office of Broadband Development Fund.

The Legislature added \$22.1 million including \$16.0 million from the State General Fund and \$1.1 million EDIF for existing and new programs. The State General Fund appropriations include \$10.0 million for Maintenance, Repair, and Overhaul of Airplanes at the Topeka Regional Airport, \$3.0 million to create a new Cybersecurity Center for Excellence Program, \$2.0 million for a statewide marketing campaign to inform under skilled adult learners about training opportunities at Kansas colleges and universities, and \$1.0 million for a Purple UAS Certification Innovation Grant, to be split evenly between Kansas State University-Salina and the National Institute for Aviation Research at Wichita State University. The Legislature appropriated \$1.0 million EDIF for the Rural Remote Workplaces program and \$73,000 EDIF for the Kansas' semiquincentennial celebration preparations. The Legislature also appropriated \$5.0 million from the American Rescue Plan Act, including \$4.0 million for an E-Aviation Grant to provide a grant to an airport for technology, tower upgrades, vertiport, heliport, and office space to attract unmanned aircraft systems testing or manufacturing to Kansas and \$1.0 million for the KC Bio Hub, a consortium of organizations in Kansas and Missouri that produce medicines called biologics, which are produced using living tissues. These medicines can be used for humans and animals and to protect crops. The consortium will use the funding to

match a federal Tech Hub grant. The appropriation includes language requiring the funding to be distributed only if the consortium receives the federal grant.

The Legislature also added proviso language to the appropriations bill for various programs, including requiring the agency to submit a report to legislative committees on economic development incentives by economic development incentive program that includes the total incentives awarded to each program and the estimated fiscal impact on the State General Fund for FY 2026.

Language was also added authorizing Sales Tax and Revenue (STAR) bond financing for a large metropolitan mall and a rural mall in Kansas as well as vertical construction of a project within an approved STAR bond project district in cities with population under 60,000 if approval is granted. The bill will also allow rural redevelopment projects to use STAR bond financing in a county with a population of less than 100,000 in the Kansas City or Wichita metros. Language was also included authorizing the Kansas Development Finance Authority (KDFA) to issue STAR bonds for any STAR bond project for FY 2026. Language was also added to extend STAR Bond authority for Mattel in FY 2026.

Kansas Lottery. The Legislature approved the Governor's recommendation to set the overall lottery ticket transfer target at \$84,250,000 in FY 2025. For FY 2026, the overall lottery ticket transfer target of \$94,750,000 was approved by the Legislature, which is unchanged from the amount recommended by the Governor in January.

The Expanded Lottery Act Revenues Fund receives money from the initial privilege fees paid by gaming facility managers and from a percentage of net revenue from gaming operations. The latest consensus revenue estimates for FY 2025 and FY 2026 adjusted the amount of net gaming revenues that the state will receive; however, the Legislature adjourned before adopting any related expenditures changes based on these new estimates. The four state-owned casinos are estimated to generate a total of \$409.3 million in gaming facility revenue in FY 2025, which is an increase of \$1.8 million from the \$407.5 million that was estimated in October 2024. For FY 2026, the net gaming revenue estimate was \$407.5 million, which

is unchanged from the amount estimated in October 2024.

The latest consensus revenue estimates for FY 2025 and FY 2026 adjusted the amount sports wagering revenues that the state will receive; however, the Legislature adjourned before adopting any related expenditure changes based on these new estimates. Sports wagering revenues are estimated to generate \$145.0 million for FY 2025, which is an increase of \$25.0 million from the amount estimated in October 2024. For FY 2026, sports wagering revenue will total \$120.0 million, which is unchanged from the October 2024 estimate. A complete explanation of lottery and gaming revenues can be found in the Budget Issues section.

Kansas Racing & Gaming Commission. The Legislature reduced expenditures of \$100,000 in FY 2025 and \$20,000 in FY 2026 from the State Racing Fund for costs associated with regulating the historic horse racing facility in Park City. This will reduce the purchase of equipment and software for the regulation of parimutuel horse racing machines because the facility estimated opening date was pushed back to December 2025. As part of the Legislature's global salary reduction for FY 2026, salaries and wages were also reduced by \$135,781 from the Expanded Lottery Regulation Fund.

Receipts from parimutuel racing activities are transferred to the State Racing Fund and are used by the Kansas Racing and Gaming Commission to regulate this industry. The 2025 Legislature passed SB 21 that requires the Budget Director to certify any excess receipts not needed by the Commission to regulate this industry and would authorize the transfer of 30.0 percent of the certified excess amount to the Kansas Horse Breeding Development Fund and 70.0 percent to the Horse Fair Racing Benefit Fund. The bill makes these changes to the distribution permanent beginning in FY 2026. Under previous law, any excess amounts would have been distributed one-third to the Kansas Horse Breeding Development Fund and two-thirds to the Horse Fair Racing Benefit Fund in both FY 2025 and FY 2026 before transferring all excess amounts to the State Gaming Revenues Fund beginning in FY 2027. The Commission last made a transfer to the State Gaming Revenues Fund in FY 2004.

Department of Revenue. The Governor recommended continuing reimbursing counties for the printing and

postage costs for mailing out the revenue neutral rate notification by transferring \$1.3 million from the State General Fund to the Taxpayer Notification Costs Fund in tax year 2025 (FY 2026). The Legislature included a provision in SB 125 that extends this transfer for FY 2026. The Legislature also passed HB 2125 that included a provision that would extend the State General Fund transfer to the Taxpayer Notification Costs Fund for one additional year through tax year 2026 (FY 2027).

Board of Tax Appeals. The Legislature concurred with the Governor's recommendation to add \$30,000 from the State General Fund in FY 2026. This will allow the Board to hire additional contract small claims hearing officers and/or additional temporary staff to alleviate the burden on Board staff created by the extremely concentrated nature of small claims filings.

Regulatory Fee Agencies

Board of Accountancy. The Governor recommended supplemental funding of \$51,588 in FY 2025 to cover additional operating expenses. The Legislature initially removed any supplemental and enhancements requests for all agencies. For this agency, the Legislature later added \$24,047 in FY 2025 to partially fund the additional operating expenses.

Board of Barbering. The Legislature concurred with the Governor's recommendation for supplemental funding and added an additional \$75,554 in FY 2025, including an additional \$500 for salaries, printing and other services. The Legislature also added \$75,054 to increase the agency's expenditures to 90.0 percent of agency's available fee funds.

The Legislature concurred with the Governor's FY 2026 budget recommendation and included a proviso in the appropriations bill which allows the agency to spend up to 90.0 percent of its available fee funds. For FY 2027, the Legislature deleted \$1,000 for tire replacement and included a proviso in the appropriations bill which allows the agency to spend up to 90.0 percent of its available fee funds.

Board of Cosmetology. For FY 2025, the Legislature deleted the supplemental funding of \$139,165 recommended by the Governor. The Legislative approved budget of \$1.3 million matches the budget

amount approved by the 2024 Legislature. The Legislature approved the same amount for FY 2026 and FY 2027. The approved budget of \$1.3 million represents an increase of \$171,223 over the Governor's recommendation for FY 2026, and a \$157,697 increase over the Governor's recommendation for FY 2027.

Governmental Ethics Commission. The Governor recommended expenditures totaling \$863,869 in FY 2025, \$878,555 in FY 2026, and \$890,544 in FY 2027 from all funding sources. The Legislature concurred with the Governor for FY 2025. For FY 2026, the Legislature lapsed 1.5 percent of all operating expenditures from the State General Fund for the agency, including salaries and wages, contractual services, commodities, and capital outlay. As a result, \$8,403 from the State General Fund was deleted from the FY 2026 budget. For FY 2027, the Legislature removed \$5,407 from the State General Fund in FY 2027, which was the additional amount allocated to the agency for estimated KPERS and health insurance rate changes based on FY 2026 cost indices.

The Legislature passed, and the Governor signed, 2025 HB 2206, which redesignates the Governmental Ethics Commission as the Kansas Public Disclosure Commission beginning in FY 2026. The bill also redesignates the Governmental Ethics Fee Fund to the Public Disclosure Commission Fee Fund and updates references in statute to the Governmental Ethics Commission with the Public Disclosure Commission. In the schedules included in this publication, the agency is referred to as the Governmental Ethics Commission in FY 2025 and the Public Disclosure Commission in FY 2026 and FY 2027.

Real Estate Appraisal Board. The Legislature concurred with the Governor's recommendation to increase the expenditure limitation of the Appraiser Fee Fund by \$50,000 in FY 2026 to fund the Board's Executive Director transition plan. This plan will allow the current Executive Director to train the next Executive Director for up to four months.

Board of Technical Professions. The Legislature concurred with the Governor's FY 2025 recommendation. For FY 2026, the Legislature did not approve the agency request for \$30,000 for social media consulting services. For FY 2027, the Legislature did not approve the agency request for \$31,000 for social media consulting services.

Executive Branch Elected Officials

Office of the Governor. The Legislature added \$1.3 million from the State General Fund in FY 2026 for two of the Governor's Grants Office programs. The Legislature added \$1.0 million for Domestic Violence Prevention Grants and \$344,845 for Child Advocacy Grants, both from the State General Fund. The adjustment was made by the Legislature to help offset losses in federal funds for the grant programs.

Attorney General. The FY 2025 approved budget totals \$61.3 million from all funding sources, including \$22.2 million from the State General Fund. The Governor supported the agency's request of \$91,906 from the State General Fund and 2.00 Information Technology positions required by the passage of 2024 SB 291; however, the Legislature only approved \$63,558 from the State General Fund and 1.00 position. The Legislature also did not recommend \$830,000 from the State General Fund requested by the agency and recommended by the Governor for natural gas litigation because the natural gas case has been settled and therefore the agency no longer needs the funds. The approved budget also lapses \$226,774 from the State General Fund Litigation Costs account, which was reappropriated from FY 2024 into FY 2025. The Legislature approved \$10.0 million from the State General Fund for one-time funding for the Safe and Secure Firearm Detection Program that can only be used for public school buildings. The Department of Education's budget also has \$5.0 million from the State General Fund for this same purpose in FY 2025 that was previously appropriated. The Governor recommended keeping the Program in the Department of Education for FY 2026; however, the Legislature did not approve the recommendation. Also, for FY 2025, the Legislature approved a transfer of \$460,593 from the Kansas Endowment for Youth (KEY) Fund to the Attorney General to comply with the Master Tobacco Settlement. The Governor vetoed the transfer, which was sustained, because the agency has not spent the transfer amounts each year and therefore enough carryover funds are available to pay for compliance expenditures in FY 2025.

For FY 2026, the approved expenditures total \$54.2 million from all funding sources, with \$12.0 million from the State General Fund. The Legislature added \$304,853 from the State General Fund to finance 3.00 positions within the Office of Medicaid Inspector

General. The approved budget also includes \$350,000 from the State General Fund of the \$450,000 requested by the agency and recommended by the Governor for the agency to completely move into Memorial Hall. The approved budget also includes \$158,658 from the State General Fund and 1.00 Information Technology position required by the passage of 2024 SB 291. The Governor's recommendation included the agency's total request of \$243,426 and 2.00 positions. The Legislature also approved the KEY Fund transfer of \$460,593 in FY 2026, which the Governor vetoed for the same reason in FY 2025 and the veto was sustained.

Secretary of State. The agency requested and the Legislature appropriated \$200,000 from the State General Fund to be used as state match for a new Help America Vote Act election security grant which the agency received after the Governor's Budget Report was presented for FY 2025. The agency also requested during the legislative session and the Legislature approved \$1.5 million from special revenue funds to modernize the state's regulation-making process with an electronic regulation program in FY 2025. The Legislature concurred with the Governor's FY 2026 budget recommendations for the agency.

State Treasurer. The Legislature reduced the State General Fund transfer to the Build Kansas Matching Grant Fund by \$50.0 million in FY 2026. This money is used to finance matching funds for communities for the federal Bipartisan Infrastructure Law (BIL) formula for competitive grant programs. The existing money that remains in the fund should be sufficient to fund the projects that could be approved by the federal government. Related to the reduction of this transfer, the Legislature also reduced expenditures from the Build Kansas Matching Grant Fund by \$50.0 million in FY 2026. The Legislature also reduced the total amount transferred from the State General Fund over the life of the program by \$50.0 million, from \$215.0 million to \$165.0 million. The State Finance Council is authorized to increase the State General Fund transfer amount in any fiscal year through FY 2027.

On January 1, 2025, the state sales tax rate on food and food ingredients was eliminated after a three-year process that lowered and eventually eliminated this state tax. Lowering the state sales tax on food and food ingredients also lowered the amount of revenue that could be used to pay off STAR bonds, especially in

STAR bond districts that contain a large presence of grocery stores. The STAR Bonds Food Sales Tax Revenue Replacement Fund was initially used to hold STAR bond districts harmless from the reduction and eventual elimination of the state sales tax on food and food ingredients from January 1, 2023, through December 31, 2023. The 2024 Legislature did not provide funding to hold STAR bond districts harmless after December 31, 2023. The 2025 Legislature authorized funding the STAR Bonds Food Sales Tax Revenue Replacement Fund with a one-time transfer from the State General Fund in FY 2026 that covers the lost revenue that would have been generated in STAR bond districts for sales of food and food ingredients for the months of January 2024 through June 2025. This reimbursement is limited to STAR bond districts established prior to December 31, 2022, and are in cities with a population of 30,000 or less. The Department of Revenue has estimated that the transfer from the State General Fund will total \$4.0 million in FY 2026.

The Legislature created the Aviation Jobs Loan Program to provide loans to an airport authority, or an entity engaged in the business of the maintenance, repair, and overhaul of aircraft for FY 2026. The Legislature requires that the State Treasurer enter into loan agreements with fixed interest rates that would be adjusted annually, repayment provisions for a term of no longer than 15 years, and other terms and conditions that would minimize the impact on state revenue. The bill also requires a personal guarantee for these loans. The one-time funding for FY 2026 will come from a \$10.0 million appropriation from the State General Fund and \$30.0 million from the state's idle fund balance managed by the Pooled Money Investment Board.

The new Community Talent Recruitment Grant Program was created by the Legislature with a \$1.5 million appropriation from the Economic Development Initiatives Fund (EDIF) in FY 2026. This program has the purpose of awarding grants to develop and administer a talent recruitment program that incentivizes the relocation of households to Kansas. The State Treasurer will partner with local governments, Native American Tribes, or a nonprofit that has a mission that includes economic development, workforce and talent development, or community development to carry out this program. If funding from the EDIF is not available, then the appropriations bill authorizes a transfer of up to \$1.5 million from the State

General Fund to backfill the EDIF. The Governor vetoed the funding and the accompanying proviso because the Legislature defunded an existing program at the Department of Commerce, Love, Kansas Program, that had similar goals and objectives. In addition, the Governor indicated that it is highly inefficient to create a new, unvetted program with no guardrails in an agency that has nothing to do with workforce development or talent attraction; however, the veto was subsequently overridden.

The Legislature added \$3.0 million from the State General Fund in FY 2026 for the Pregnancy Compassion Awareness Program that continues the statewide program to enhance and increase resources that promote childbirth instead of abortion to women facing unplanned pregnancies and to offer a full range of services, including pregnancy support centers, adoption assistance, and maternity homes. The Governor vetoed the funding and the accompanying proviso because this program would provide taxpayer funding for largely unregulated pregnancy resource centers that are not medical centers and do not promote evidence-based methods to prevent unplanned pregnancies; however, the veto was subsequently overridden.

Judicial Branch Agencies

Judiciary. KSA 75-3718 requires the Governor to submit the Judicial Branch budget to the Legislature without recommendation. For FY 2025, the Judiciary requested revised expenditures totaling \$222.6 million, including \$211.9 million from the State General Fund. The Legislature lapsed \$590,853 of the \$840,853 that reappropriated from the State General Fund in FY 2025. As a result, the Legislature approved a FY 2025 budget totaling \$222.0 million, including \$211.3 million from the State General Fund.

For FY 2026, the Judiciary requested a budget totaling \$251.1 million, including \$239.6 million from the State General Fund. The Legislature deleted \$1.5 million from the Specialty Court Resources Fund for a grant program for specialty court operations; \$6.5 million from the State General Fund for 5.0 percent non-judicial salary increases; \$841,000 from the State General Fund for various software licenses and continuity of operations development and training; and \$1.7 million, including \$1.6 million from the State General Fund, for IT development projects including development of a

digital evidence software online database of appellate opinions and Supreme Court rules and orders and development of a database to track certain credentialing information.

The Legislature also deleted \$447,800 from the State General Fund for various IT support services and hardware to enhance the cybersecurity of the Judicial Branch, \$800,000 from the State General Fund to increase the Access to Justice grant to \$1.1 million and to develop an interface for self-represented litigants to electronically file certain legal documents, and \$3.7 million from the State General Fund to build a Judicial Branch Learning Center in the Supreme Court Law Library in Topeka where school-aged children can learn more about the Judicial Branch.

The Legislature added \$200,00 from the State General Fund in FY 2026 to support expungement fairs and \$1.1 million from the State General Fund in FY 2026 for IT security enhancements related to fulfilling cybersecurity requirements of 2024 SB 291. The Legislature also included non-judicial employees in the statewide pay plan for FY 2026. The Legislature approved a budget totaling \$240.2 million, including \$230.2 million from the State General Fund, for FY 2026.

Legislative Branch Agencies

The Legislative Branch agencies comprise the Legislative Coordinating Council, Legislature, Kansas Legislative Research Department, Post Audit, and the Office of the Revisor. The following table summarizes the changes from the Governor’s recommendation for affected legislative agencies:

Legislative Agencies--Approved Budgets from the State General Fund		
Agency	FY 2025	FY 2026
Legislative Coordinating Council	\$ 1,825,758	\$ 982,463
Legislature	5,406,008	5,741,555
Kansas Legislative Research Department	30,516,089	34,478,507
Post Audit	3,608,404	3,670,755
Revisor	4,980,435	5,157,532
Total	\$46,336,694	\$50,030,812

Kansas Legislative Research Department. In FY 2025, the Legislature lapsed \$111,741 of the agency’s \$161,741 State General Fund reappropriation from FY 2024. The Legislature directed the agency to utilize the

remaining \$50,000 from the reappropriation for hiring temporary staff for a document scanning project.

Legislature. For FY 2025, the Legislature lapsed a portion of FY 2024 State General Reappropriations totaling \$3.9 million. In addition, the Legislature appropriated \$1.0 million to use Artificial Intelligence to analyze state government expenditures and identify statewide cost savings for FY 2026.

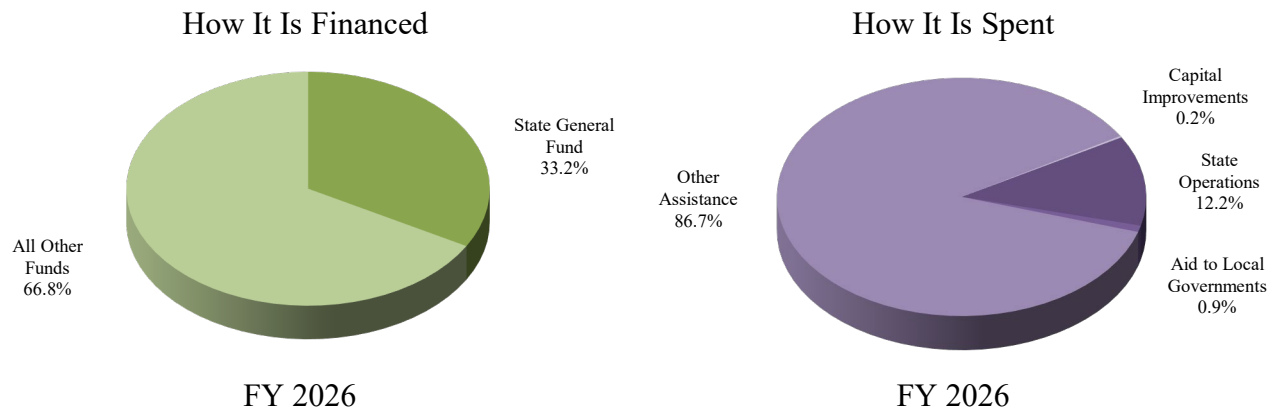
For FY 2026, the Legislature reduced its budget by \$667,358 from the State General Fund, including a reduction of \$500,000 for other professional fees and \$167,358 to remove funding for the Legislature's newly proposed Chief Information Security Officer.

Legislative Post Audit. For FY 2025, the Legislature further reduced the agency's State General Fund reappropriation by \$17,723.

Human Services Summary

The Human Services function provides services to individuals needing assistance from the following agencies: the Department for Aging and Disability Services, the state hospitals for mental health and developmental disabilities, the Department for Children and Families, the Kansas Office of Veterans Services, the Department of Labor, the Kansas Guardianship Program, and the Divisions of Public Health and Health Care Finance within the Department of Health and Environment.

The Legislature approved expenditures of \$9.4 billion for FY 2025 and FY 2026 for Human Services activities. In comparison to the Governor’s recommendation, the 2025 Legislature approved \$59.2 million in decreases for FY 2025 and \$738.6 million in decreases for FY 2026. Approved State General Fund expenditures total \$3.2 billion for FY 2025 and \$3.1 billion for FY 2026. In comparison to the Governor’s recommendation, the 2025 Legislature approved \$22.0 million in decreases for FY 2025 and \$63.5 million in increased appropriations from the State General Fund for FY 2026. In addition, the Governor line-item vetoed \$140,000 of State General Fund expenditures for FY 2025 and \$3.7 million for FY 2026. The Legislature overrode all but \$55,000 of the FY 2026 veto.



Human Services Consensus Caseloads

The Division of the Budget, Department for Children and Families (DCF), Department of Health and Environment (KDHE), Department for Aging and Disability Services (KDADS), and the Kansas Legislative Research Department (Consensus Group) met on April 8, 2025, to revise the estimates on human services consensus caseload expenditures for FY 2025 and FY 2026. The caseload estimates include expenditures for Temporary Assistance for Needy Families cash assistance, the Reintegration/Foster Care Contracts, KanCare Regular Medical Assistance, and KDADS Non-KanCare. The Legislature adjourned before the estimates were completed and did not address the caseload estimates. The Legislature did appropriate \$10.0 million from the State General Fund for any shortfall in caseload estimates to the State Finance Council.

The starting point for the April 2025 estimates was the budget approved by the 2025 Legislature for FY 2025 and FY 2026, as represented in SB 125. The estimate for FY 2025 would have resulted in a decrease of \$56.7 million from all funding sources, including a decrease of \$34.9 million from the State General Fund, as compared to the FY 2025 approved amount. The estimate for FY 2026 would have resulted in a decrease of \$46.2 million from all funding sources, including a decrease of \$13.0 million from the State General Fund, as compared to the FY 2026 approved amount. The combined estimate for FY 2025 and FY 2026 would have resulted in a decrease of \$102.9 million, including a decrease of \$47.9 million from the State General Fund, from the amount approved by the 2025 Legislature.

KanCare is administered by KDHE through financial management and contract oversight, including contracts

for regular medical services. KDADS administers the Medicaid Home and Community-Based Services waiver programs, long-term care services, mental health and substance abuse services, and the state hospitals. In addition, the Department of Corrections (DOC) administers the part of KanCare related to youth in custody. The DOC KanCare expenditures have been included in the KDHE budget since FY 2018. Throughout this memorandum, KanCare Medical estimates include all Medical KanCare expenditures for all agencies.

FY 2025. For FY 2025, the revised estimate for all human service consensus caseloads is \$5.5 billion from all funding sources, including \$1.7 billion from the State General Fund. This would have been an all funds decrease of \$56.7 million, including a reduction of \$34.9 million from the State General Fund, from the budget approved by the 2025 Legislature.

Temporary Assistance for Needy Families & Foster Care. The FY 2025 revised estimate for the Temporary Assistance for Needy Families program is \$9.5 million, all from federal funds. This current projection would have been a decrease of \$200,000 to reflect a reduction of 53 individuals below the amount approved by the 2025 Legislature. Current actual expenditure, including eight months of the state fiscal year, show the average number of individuals receiving cash assistance is 7,213 per month.

The FY 2025 revised estimate for the Foster Care program is \$340.0 million, including \$255.3 million State General Fund. The estimate would have been a decrease of \$3.9 million from all funding sources, including an increase of \$10.0 million State General Fund, from the FY 2025 approved budget. The State General Fund increase is due to a decrease in projected State General Fund savings for the relative licensing policy combined with revised estimated costs for case management providers.

Beginning in FY 2025, the agency implemented a new foster care licensing policy that allowed more relatives and near-kin individuals to become licensed foster homes. Initial projections for FY 2025 and FY 2026 included State General Fund savings that were a result of being able to use more federal dollars to offset the cost of care in the newly licensed foster homes. However, fewer than anticipated families have embraced this policy, partially due to the fact that FY

2023 appropriations included additional funding to increase the monthly foster care rate paid to relatives and non-related kin placements to approximately 70.0 percent of the licensed foster home rates.

Additionally, one of the case management providers required a partial year amendment to their contract to provide foster care case management. This new provider underestimated salary and fringe benefits costs as well as the cost for security necessary for their building. The agency reports that this amended contract was still the lowest bidder for the catchment area.

KanCare Medical, Aging, & Disability Services. The FY 2025 estimate for KanCare Medical is \$5.0 billion from all funding sources, including \$1.3 billion from the State General Fund. This would have been a decrease of \$52.6 million from all funding sources, including a decrease of \$44.9 million from the State General Fund, below the amount approved by the 2025 Legislature. The KanCare Medical estimate includes medical expenditures for KDHE and, primarily, mental health and long-term care expenditures for KDADS.

The KanCare Medical decrease from all funding sources is primarily due to new estimates for MCO capitation payments falling below estimates made in the fall, including payments for child deliveries. The population has remained steady over the fiscal year and increases have not been as high as originally anticipated in the fall. There are also slight decreases in estimates for the disproportionate share hospital (DSH) funding for general and state hospitals and Medicare clawback payments. The State General Fund decrease is largely due to an increase in the HMO privilege fee revenue which is estimated to increase by \$26.4 million. The estimate includes payment of a 10.0 percent withholding related to terminating KanCare services with Aetna Better Health.

These decreases are partially offset by increases in fee for service estimates and the AIDS Drug Assistance Program estimate. There were also increases for policies not yet included in the capitation rates, including an increase in swing bed rates, the addition of physician codes that were inadvertently excluded from a previous Legislative increase to rates, and CMS mandated increases for social workers for rural health centers and federally qualified health centers.

KDADS Non-KanCare. The estimate for KDADS Non-KanCare is \$132.9 million, including \$65.8

million State General Fund. This estimate matches the amount approved by the 2025 Legislature.

FY 2026. The FY 2026 revised estimate for all human service consensus caseloads is \$5.8 billion from all funding sources, including \$1.8 billion from the State General Fund. This would have been a decrease of \$46.2 million from all funding sources, including a decrease of \$13.0 million from the State General Fund, below the FY 2026 approved amount. The FY 2026 revised estimate would have been an increase of \$319.3 million from all funding sources, including \$124.6 million from the State General Fund, above the FY 2025 revised estimate.

Temporary Assistance for Needy Families & Foster Care. The FY 2026 revised estimate for the Temporary Assistance for Needy Families program is \$9.5 million, all from federal funds. This current projection would have been a decrease of \$200,000 to reflect a reduction of 53 individuals below the amount approved by the 2025 Legislature. This projection is the same as the final projection for FY 2025.

The FY 2026 estimate for the Foster Care program is \$325.0 million from all funding sources, including \$250.0 million State General Fund. This would have been a decrease of \$5.2 million from all funding sources, with an increase of \$16.8 million State General Fund, above the FY 2026 approved amount. The estimated, monthly, average number of kids in foster care is approximately 5,469 for FY 2026.

The increase in State General Fund is attributed to the following:

- Compliance with the Governor's Executive Order to allow SSA/SSI benefits to remain with the child in an ABLE account rather than being used to offset the cost of providing foster care (\$9.0 million);
- Removal of the expected State General Fund savings from the relative licensing policy that did not materialize (\$8.2 million);
- The amendment to a case management provider's contract previously described (\$5.6 million);
- An increase in case management provider encounter reimbursements which are 100.0 percent State General Fund funded (\$1.6 million);
- Impacts of decreased federal funding from TANF and Title IV-E (\$1.0 million); and
- A 3.0 percent increase to case management provider contracts based on the CPI as specified in the contracts (\$960,000).

The increased estimate for the State General Fund is partially offset by an estimated recoupment of \$6.4 million from FY 2025 expenditures resulting from prospective case management provider contract payments.

Lastly, the overall decrease in funds needed is due to projecting lower caseloads for licensed family foster homes. This corresponds to a higher number of relative and kinship placements resulting in administrative savings for services provided by Child Placing Agencies and projected savings in maintenance costs. The savings are partially offset by the increased rates paid to non-licensed, placements with relatives and kin.

KanCare Medical, Aging, & Disability Services. The FY 2026 estimate for KanCare Medical is \$5.3 billion from all funding sources, including \$1.5 billion from the State General Fund. This would have been a decrease of \$45.6 million from all funding sources, including \$32.5 million from the State General Fund, below the FY 2026 approved amount.

The decrease in KanCare Medical is primarily due to decreases in the estimates for the capitation payments to the MCOs from those made in the fall, including payments for child deliveries. The overall population is not expected to increase as high as previously estimated. There is also a slight decrease in the estimate for the disproportionate share hospital (DSH) for general and state hospitals. Similar to FY 2025, the State General Fund decrease is largely due to an increase in HMO privilege fee revenue which is estimated to increase by \$16.2 million.

These decreases are partially offset by increases in fee for service estimates, the AIDS Drug Assistance Program estimate, and Medicare clawback payments. In addition to the increases for policies already discussed for FY 2025, there was an increase related to including coverage for tubeless diabetes devices for beneficiaries over the age of 21 in the Intellectual Developmental Disability population.

The FY 2026 estimate includes a decrease in the FMAP from 61.64 in FY 2025 to 60.97 in FY 2026. This

change was accounted for in the fall estimates. The shift in FMAP increased the required state share by approximately 0.67 percent between FY 2025 and FY 2026.

KDADS Non-KanCare. The FY 2026 estimate for KDADS Non-KanCare is \$144.2 million from all funding sources, including \$72.7 million State General Fund. This would have been an increase of \$4.9 million from all funding sources, including \$2.7 million State General Fund, above the FY 2026 approved amount if the Legislature would have recognized the revised caseload estimate. The increase is primarily due to revised provider contract rates for Intellectual Developmental Disability, Physical Disability, Frail/Elderly, and Brain Injury assessments.

Department for Aging & Disability Services

For FY 2025, the Legislature approved expenditures for the Department totaling \$3.6 billion, including \$1.5 billion from the State General Fund and a reduction of 11.00 FTE positions. The Legislature did not address the Human Services Consensus Caseload estimates, as described above due to adjourning before the meeting was held. The Legislature appropriated \$10.0 million from the State General Fund to the State Finance Council to offset any caseload shortfall. For FY 2026, the Legislature approved expenditures for the Department totaling \$3.7 billion, including \$1.5 billion from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as described above.

The Legislature lapsed \$3.7 million from State General Fund reappropriations for FY 2025 that were intended for continued implementation of the new Electronic Health Records system at each State Hospital, as well as continued implementation of a new KDADS Substance Use Disorder data system. Additionally, these funds included funding appropriated for a study of the Agency's KAMIS system, which was appropriated in but not completed in FY 2024.

The Legislature added \$140,000 from the State General Fund and language directing KDADS to expend funds for in-home services to low-income older individuals. The Governor vetoed the funding and proviso language with the following message: "I (Governor Kelly) have always supported services that promote self-sufficiency

and independence for the elderly. They keep older adults in their communities and prevent nursing home stays, saving taxpayer dollars in the long run. However, these provisos will continue to fund a pilot program that was initially funded by onetime federal grants. The state cannot shoulder the burden of ongoing costs created by lapsed federal funding. It is simply unsustainable."

The Legislature did not address the FY 2025 and FY 2026 changes in funding recommended by the Governor. The Legislature did not recommend a reduction of \$4.0 million from all funding sources, including \$1.0 million from the State General Fund for expenditures related to the ePASSR assessment tool. The 2024 Legislature added for FY 2025 \$5.0 million from the State General Fund for KDADS to reimburse costs of healthcare providers, law enforcement agencies, and counties on an hourly basis for patient observation and transportation following an evaluation and approval for admission to a state hospital. The Legislature did not recommend a reduction of \$3.0 million from this funding even though KDADS updated the estimates for these expenditures to determine this reduction.

For FY 2026, the Legislature did not address most of the requests from the agency or the recommendations of the Governor. The Legislature did not recommend enhanced funding of \$16.1 million from all funding sources, including \$6.3 million from the State General Fund to increase the number of individuals served on the Frail and Elderly (FE) Waiver. The FE Waiver provides services that help individuals to live in their own homes and communities rather than requiring more expensive nursing home services. Additional funding would have ensured the agency would be able to avoid the creation of a waiting list for these crucial services. Without this funding individuals eligible for FE services will need to be served in a nursing facility costing the state more money in the long run.

The Legislature did not recommend enhanced funding of \$4.5 million from all funding sources, including \$1.7 million from the State General Fund to fund the Technology Assistance Waiver, which supports medically fragile children aged 0-21 who require life-sustaining medical technology. This waiver provides necessary services to help participants avoid institutionalization by allowing them to remain in their homes and communities. Funding would have

enhanced access to care, improved quality of life, and promoted independence, that ultimately would prevent more costly hospitalizations or institutional placements. Without this funding, the state risks inadequate support for this vulnerable population, leading to higher long-term costs.

The Legislature did not recommend enhanced funding of \$1.8 million from all funding sources, including \$719,880 from the State General Fund to fund the Brain Injury Waiver, which would have provided essential services to individuals who have sustained a traumatic or acquired brain injury. This waiver helps prevent institutionalization by supporting participants in maintaining their physical and mental well-being while living independently in their communities. Additional funding would have ensured that the agency would not have to create a waiting list for access to a range of services, including rehabilitation therapies, personal care, and assistive services, promoting recovery, and enhancing quality of life. Without this funding, many individuals will face costly institutional care, increasing long-term state expenses.

The Legislature did not recommend enhanced funding of \$2.0 million from all funding sources, including \$1.5 million from the State General Fund to continue KDADS partnership with Public Consulting Group (PCG) to develop the Community Support Waiver (CSW) and implement recommendations from the I/DD Modernization Committee, as well as manage several grant initiatives to bring Home and Community Based Services (HCBS) providers into compliance with federal standards and help meet the needs of and expand services for Kansans served on these programs. PCG's expertise is essential to ensure the agency meets the goal of launching a federally compliant and operational CSW by April 2026, which will address critical needs in the I/DD community and improve HCBS delivery statewide.

The Legislature did not recommend one-time enhanced funding of \$20.0 million from the State General Fund for grants that would support critical, system-wide changes to meet federal requirements and ensure a sustainable HCBS system in Kansas. These grants would have been for conflict-of-interest compliance for Targeted Case Management (TCM) Community Development Disabilities Organizations (CDDOs) and HCBS provider expansion. Many TCM providers currently operate within agencies that also provide

direct services, which creates a conflict of interest that does not meet federal standards. These grants would have helped existing providers to either restructure to separate TCM functions from service provision or establish new, independent TCM entities. Similarly, grant funding for CDDOs connected to waiver providers would have supported their ability to establish separate standalone entities, allowing them to focus on unbiased eligibility determinations and options counseling without ties to service provision. Both areas are essential to ensuring Kansas's HCBS programs remain conflict-free and compliant with federal regulations. HCBS provider expansion funding would have expanded the capacity of HCBS providers, including adult care home types and other community-based waiver service settings, to meet growing demand for the CSW and HCBS programs overall. Grants would have assisted providers, such as assisted living facilities, Home Plus providers and any other home and community-based settings, with necessary adjustments to comply with the HCBS Settings Rule, which emphasizes privacy, autonomy, and community integration. Additionally, this funding would have allowed providers to increase staffing and expand service offerings, ensuring that Kansans have access to a sufficient network of high-quality, compliant providers as demand grows. This initiative was critical for meeting network adequacy goals and ensuring all participants receive needed support.

The Legislature did not recommend enhanced funding of \$926,000 from the State Institutions Building Fund for a significant remodeling project at Osawatomie State Hospital (OSH) in the Special Services building and the office area in the Miami County (MICO) House reintegration facility. This project would have involved asbestos abatement, installation of new vinyl flooring, repairing, and repainting wall surfaces, repairing the heating system, and improving site drainage and soil elevations. The Special Services Building was reroofed in 2013. However, the third floor has not been used and there is water damage from missing windows that could threaten the other floors in the building. This project was needed to protect the Information Technology and Health Information Management Department located in the basement and Staff Education and the Licensed Mental Health Technician Program located on the second floor. The third floor was also needed to relocate medical records from storage in buildings that are scheduled to be razed or renovated. This project would have also expanded office space at the MICO

Sexual Predator Treatment Program reintegration facility.

The Legislature did not recommend enhanced funding of \$3.5 million from the State Institutions Building Fund for rehabilitation and repair projects at the four state hospitals.

The Legislature did not recommend enhanced funding of \$4.7 million from the State Institutions Building Fund for a significant remodeling project at OSH in the Adair A Building. The Adair Building is the primary facility for Adair Acute Care (AAC), the certified component of OSH. AAC is an acute care unit for involuntarily 96 committed adults in mental health crisis who have been referred for treatment from the counties within the OSH catchment area. AAC serves higher acuity patients with the goal of rapidly stabilizing after a crisis, starting, or reestablishing a treatment plan, and placing the individual in their home community with wrap around services. Adair has two patient units (A and B) with 15 patient rooms on each unit. Some of the rooms are double occupancy which makes the average daily census approximately 48-52 patients. In September 2024, AAC patients, staff and treatment teams were moved to the newly renovated Biddle Building. This proposal would have renovated the building to update flooring, plumbing, electrical, HVAC systems, patient common areas, medication rooms, and unit treatment rooms to meet the current standards for life safety and behavioral health treatment. The primary goal was to move the building to single occupancy rooms for improved patient management, staff safety, and more efficient treatment. The experience with remodeling Biddle provides standards and designs that can be reused for the Adair Building remodeling. Bringing Adair A up to a current standard of care and with updated finishes that match the recent remodels on Biddle and Adair B including safety and security updates would have made 30 more patient rooms available to increase the OSH capacity from 159 to 189 by the end of FY 2028. This project would have renovated one of the patient units on A building and the common spaces between units A and B. The renovation of the other patient unit was included in the request for FY 2027.

For FY 2026, the Legislature increased expenditures by a total of \$140.3 million, including \$62.3 million from the State General Fund that were not requested by KDADS and were not recommended by the Governor.

The Legislature added a total of \$75.5 million, including \$29.3 million from the State General Fund in one-time funding for add-on payments to nursing facilities of \$20.00 per day based on the number of Medicaid residents.

The Legislature added a total of \$14.0 million, including \$5.4 million from the State General Fund to add 200 individuals from the I/DD waitlist to the waiver. The Legislature added language to provide 2.4 percent of the funds appropriated for new I/DD waiver slots to the Community Developmental Disability Organizations for administrative costs related to the new waiver slots. The Legislature also added language to cap the waitlist for the I/DD waiver at 4,000 individuals and to cap the waitlist for the PD waiver at 1,800 individuals.

The Legislature added a total of \$12.4 million, including \$4.8 million from the State General Fund to fully rebase nursing facility reimbursement rates.

The Legislature added a total of \$10.5 million, including \$4.2 million from the State General Fund to increase reimbursement rates for I/DD waiver services.

The Legislature added \$4.0 million from the State General Fund for one-time grants to community mental health centers.

The Legislature added \$4.0 million from the State General Fund to supplement federal block grant funding to provide substance use disorder treatment. The increase is offset by the deletion of \$4.0 million from the State General Fund for Certified Community Behavioral Health Clinic (CCBHC) planning grants. This is a one-time change and the CCBHC planning grants would begin in FY 2027.

The Legislature added a total of \$6.2 million, including \$2.5 million from the State General Fund to raise rates for Cognitive Rehabilitation, Physical Therapy, Occupational Therapy, Speech and Language Therapy, and Behavior Therapy services on the Brain Injury waiver from \$18.99 to \$25.00 per unit.

The Legislature added an additional \$1.0 million from the State General Fund for senior nutrition funding.

The Legislature added \$2.0 million from the State General Fund for addictions psychiatry and child and

adolescent psychiatry fellowships, nursing programs, and educational pathways for the Kansas Behavioral Health Center of Excellence.

The Legislature added \$1.8 million from the State General Fund in one-time funding and language directing the agency to expend the funds for workforce development for substance use disorder providers.

The Legislature added a total of \$4.2 million, including \$1.7 million from the State General Fund to increase the specialized medical care rate from \$50.00 to \$55.00 per hour for the TA and I/DD waivers.

The Legislature added \$1.6 million from the State General Fund for Problematic Sexual Behavior-Cognitive Behavioral Therapy program for additional training, clinician salaries, and expansion to rural and frontier communities.

The Legislature added a total of \$3.9 million, including \$1.5 million from the State General Fund in one-time funding and language directing the agency to expend the funds for a behavioral health add-on payment of \$175.00 per Medicaid day for nursing facilities for a pilot program capped at 125 participants.

The Legislature added a total of \$650,000 from the State General Fund in one-time funding and language directing the agency to expend the funds to renovate a homeless shelter.

The Legislature added \$540,000 from the State General Fund in one-time funding and language directing the agency to expend the funds to provide in-home services to low-income older individuals.

The Legislature added a total of \$1.2 million, including \$482,993 from the State General Fund and language directing the agency to increase the Medicaid rate for substance use treatment for adolescents from \$206.00 per day to \$375.00 per day.

The Legislature added \$350,000 from the State General Fund in one-time funding and language directing the agency to expend the funds to provide financial training and peer mentoring to address poverty.

The Legislature added \$250,000 from the State General Fund in one-time funding and language directing the agency to expend the funds to provide after-care

services for individuals discharged from a psychiatric residential treatment facility.

The Legislature added \$190,000 from the State General Fund to develop a comprehensive statewide long-term care resource guide, available in both digital and print format.

The Legislature deleted \$2.0 million from the State General Fund from the Mental Health Intervention Team program and added \$2.0 million from the State General Fund for a new telehealth program. The Legislature added language directing the agency to issue a request for proposal for a single school-based pilot program to provide telehealth services to students for a company with experience serving 50,000 students, that uses outcomes from a Research One university, and who waives out of pocket costs and covers uninsured costs.

The Legislature added language requiring the agency to share eligibility information for program participants with KDHE and DCF and requiring agencies to immediately take action concerning fraud identified by the Medicaid Inspector General.

The Legislature added language for a one-time increase of the lottery vending machine transfer from \$8.0 million, transferred based on monthly receipts, to \$10.0 million, at \$833,333 per month.

The Legislature added language to increase the maximum amount of recruitment and retention bonuses from \$3,500 to \$10,000 for state hospital employees.

The Legislature added language to rebase rates for the Program for the All-Inclusive Care of the Elderly at 90.0 percent of the amount that otherwise would have been paid.

Department for Children & Families

For FY 2025, the Legislature approved expenditures for the Department totaling \$1.1 billion, including \$485.6 million from the State General Fund. As discussed above, the caseload estimate for the Foster Care Program is \$340.0 million, including \$255.3 million from the State General Fund. Estimated expenditures for the Foster Care program were decreased below the approved by \$3.9 million from all funding sources,

while the estimate increased the State General Fund portion by \$10.0 million. The estimate for the Temporary Assistance for Needy Families Program is \$9.5 million from all funding sources. The estimate is a decrease of \$200,000 from all funding sources from the approved amount.

The additional lapse of \$11.0 million from the State General Fund will cause a delay in the implementation of the approved Comprehensive Child Welfare Information System. The lapse of funds will also result in absorbing expenditures for changes in the agency's funding structure, delaying automation of the Temporary Emergency Food Assistance Program, delaying updates to the Kansas Management Information System, absorbing costs for changes to the Kansas Eligibility Enforcement System, and absorbing costs for other information technology and administrative expenses. Other than delaying projects, administrative costs will have to be absorbed through maintaining a higher vacancy rate than planned.

The Legislature added language that would appropriate \$3.7 million, including \$1.8 million State General Fund, to the State Finance Council. They added language requiring that the funds be released to DCF upon the certification by the Secretary of DCF that a waiver has been submitted exempting candy and soda from EBT purchases. They also added language to lapse any unspent moneys for the Summer EBT Program.

For FY 2026, the Legislature approved expenditures for the Department totaling \$1.0 billion, including \$465.0 million from the State General Fund. For FY 2026, the Legislature did not address most of the requests from the agency or the recommendations of the Governor.

The Legislature did not recommend enhanced funding of \$755,000 from the State General Fund to reduce family co-payments for Child Care Assistance. Currently, families participating in the childcare subsidy are required to make a co-payment to their child care provider. This is a federal requirement and helps prepare families to understand the cost of care. Copayments are capped at no more than 3.0 percent of a family's monthly income and prorated depending on income level. States are allowed to cover the costs of these co-pays rather than pass those costs on to families. Currently, families at 100.0 percent of the Federal Poverty Level (FPL) have their co-pays waived. An additional investment of \$755,000 would have allowed

copays to be waived for families at 150.0 percent FPL and below.

The Legislature did not recommend enhanced funding of \$1.1 million from the State General Fund for the Child Care Workforce Registry. The Child Care Workforce Registry was created using Child Care Development Fund (CCDF) pandemic funding and serves as a resource for providers to track educational progression, facilitates the improvement of supply and quality of services, and assists in the assessment and provision of workforce professional development. The Registry utilized pandemic funding for start-up costs but will also require funds for ongoing maintenance. This was funded in FY 2025 using Children's Initiative Funds (CIF) but given constraints on that funding source created by extra legislative expenditures from it, the Children's Cabinet is not recommending using CIF funds for this purpose in FY 2026. The Legislature also deleted \$1.1 million, all from the Children's Initiatives Fund, to instead fund the Workforce Registry for childcare using existing resources.

The Legislature did not recommend enhanced funding of \$195,000 from all funding sources, including \$101,264 from the State General Fund for the Amazon Connect new virtual contact center contract. The original contract with Amazon Connect Virtual Call Center ended July 31, 2024. The new agreement runs through January 31, 2026, with the potential to extend. The annual cost hasn't changed since the original agreement in September 2020. This increase was needed to cover normal inflationary increases reflected in the new contract.

The Legislature did not recommend enhanced funding of \$3.0 million from all funding sources, including \$2.7 million from the State General Fund to allow for Behavioral Health Intervention (BHI) teams to be established statewide by Child Welfare Providers to increase placement stability for children in foster care. The teams would serve youths with significant behavioral health challenges who are currently experiencing frequent placement disruptions, including short-term and night-to-night placements. The development of these teams is a key strategy to address the extreme placement instability experienced by a cohort of youth in care. It is key in improving the state's performance under the McIntyre settlement agreement. The Department for Children and Families wants to establish 11.5 BHI teams within the current case

management providers across the state which is one team per every 500 youth in foster care.

The Legislature did not recommend enhanced funding of \$996,000 from the State General Fund for a nurse co-responder partnership to assist with child reports assigned for assessment with infants under the age of one in the home. Child Protective Services administered through the Division of Prevention and Protection Services responds to reports of alleged abuse and/or neglect and reports of Family in Need of Assessment to determine whether services for the child and family are indicated. Child Protection Specialists may not have the expertise needed to accurately assess all aspects of a child and family functioning, to include child developmental needs and any chronic health needs or concerns. A nurse co-responder would have teamed with a Child Protection Specialist and/or Child Protection Investigator during assessment to provide a multidisciplinary approach to help address immediate and lasting safety for a child.

The Legislature did not recommend enhanced funding of \$1.7 million from all funding sources, including \$1.0 million from the State General Fund for operating cost increases. DCF incurs a variety of operating costs in the day-to-day administration and operation of the agency. For some of these costs, the agency has some control and influence on the amount of these expenses while for others, there are no options but to incur increases in costs as they occur. With increased inflation in recent years these costs have increased more than can be covered internally.

The Legislature did not recommend enhanced funding of \$1.5 million from the State General Fund to change the structure of the Child Support Services (CSS) and TANF. Full pass-through and disregard, or “family-first” options means families receive all or part of child support paid without affecting their TANF eligibility and grant amount. A “pass-through” is an assigned support collection that the state elects to pay to the family rather than retain to reimburse the state for assistance paid.

Child support collected on behalf of families currently receiving TANF is retained by the state and divided between the state and federal government. The percentage of retained collections that a state is required to pay to the federal government is equal to the state’s Federal Medical Assistance Percentage (FMAP). The

FMAP rate for Kansas is currently 60.97 percent. For families to benefit financially from the child support collected under an assignment, the state must pass through the support and disregard it, so cash benefits aren’t reduced dollar for dollar. Federal legislation allows multiple disbursement and distribution options. States that have implemented the pass-through policies have found it is more likely to decrease poverty for single-parent families than no pass-through or even a partial pass-through.

The Legislature did not recommend enhanced funding of \$1.7 million from the State General Fund for administrative policy changes that would have expanded specific social safety net programs. The Governor recommended modifying language requiring petitions for child support in Child in Need of Care (CINC) proceedings from “automatically refer” to “where appropriate” and as a result, reduce or eliminate new referrals to Child Support Services. Since the majority of CINC cases are due to neglect and poverty and not abuse, adding child support orders to already limited funds is detrimental to reintegration of families.

The Legislature did not recommend enhanced funding of \$8.0 million from the State General Fund to protect and preserve federal benefits for youth in care. Some children in foster care are entitled to receive federal cash support benefits, such as supplemental security income (SSI) disability or Social Security Administration (SSA) survivor benefits. These benefits are considered the children’s property under federal law, but through long standing practice, all states, including Kansas, legally serve as representative payees, applying for benefits on behalf of eligible children, then using those funds to reimburse themselves for the cost of foster care maintenance. This policy diverts those funds from the rightful owner.

Currently, DCF spends \$9.0 million dollars a year in the Foster Care budget of SSA/SSI revenues to cover eligible children’s foster care maintenance. This constitutes approximately 3.0 percent of the agency’s total foster care budget. Removing that funding results in the need of \$9.0 million from all funding sources, including \$8.0 million of State General Fund, to replace the SSA/SSI funding.

The Legislature added \$600,000 from the State General Fund of one-time funding to the Vocational Rehabilitation Aid and Assistance Account and added language directing the agency to expend funds for an

organization to provide home-based services to individuals of all ages who are blind or have low vision.

The Legislature added \$375,000 State General Fund for the Kansas Commission for the Deaf and Hard of Hearing.

The Legislature added \$215,000 State General Fund of one-time funding to the Vocational Rehabilitation Aid and Assistance Account, and added language directing the agency to expend funds for the purpose of operating a pilot project with the Cerebral Palsy Research Foundation of Kansas called the Guided Independent Living Assessment program to assist young adults with disabilities in developing life skills.

The Legislature added \$300,000 of one-time funding from the Temporary Assistance for Needy Families block grant and added language directing the agency to expend funds for an organization to provide community-based and school-based one to one mentoring for youth ages six to twenty-five.

The Legislature removed \$380,748 from the State General Fund and added \$380,748 from interest on the ARPA State Relief Fund to purchase 800 licenses for a client management software.

The Legislature added language to create the SparkWheel Program Fund as a no-limit, special revenue fund. They also added language to transfer \$50,000 from the Family and Children Trust Account of the Family and Children Investment Fund within the Kansas State Department of Education to the SparkWheel Program Fund of DCF.

The Legislature reduced the enhancement for Summer EBT by \$100,000 from the State General Fund and added language to lapse any unspent moneys for the Summer EBT Program.

The Legislature added language requiring the agency to share eligibility information for program participants with KDHE and DCF and requiring agencies to immediately take action concerning fraud identified by the Medicaid Inspector General.

Other Human Services Agencies

Kansas Neurological Institute. The Legislature did not recommend enhanced funding of \$389,538 from the

State General Fund for Certified Medication Aide positions for FY 2026. On August 4, 2023, KNI was cited by surveyors from the Kansas Department of Health and Environment for failing to ensure an appropriately organized staffing structure that ensures the supervision of Certified Medication Aides (CMA's) was under a Kansas licensed nurse. KNI's plan of correction states that the facility will implement a plan to move responsibility for passing resident medication under the direct supervision of nursing staff. Due to minimum staffing ratios for direct care staff in the homes, KNI is unable to transfer any Mental Health Developmental Disability Technicians who are CMA certified from the program services department to the nursing department to administer medications. A medication administration time study was conducted to help determine how many CMAs will be needed to pass medication for nursing in the Flint Hills building. Results concluded that it took on average approximately 20 minutes per resident to pass medications.

The Legislature did not recommend enhanced funding of \$898,025 from the State General Fund for Cook positions for FY 2026. In September of 1996, KNI closed the dietary department and direct support staff throughout 20 living units began planning menus, shopping for groceries, and preparing meals for the people who live at KNI. Each living unit consists of four to eight individuals. Due to KNI's aging population, dietary needs are becoming more specific and complex for the health and wellbeing of the people who live at KNI including specialized textures, food consistency, and medication administration through food. The care needs including personal care, seating and positioning, and transporting residents to activities occupy much of the direct care staff during their shifts. Separating the meal preparation and planning would have ensured KNI can meet requirements in the survey plan of correction related to dietary services while maintaining the personalization of meal services across campus. KNI would have hired one cook manager, one cook supervisor, and 19 cook seniors to work across the living units. These positions would have assumed the responsibility of planning menus, shopping for groceries, and preparing meals for the individuals who live at KNI. These positions would have worked closely with KNI's dietitian to ensure that nutritional needs are met.

Larned State Hospital. The Legislature did not recommend supplemental funding from the State

General Fund of \$275,825 for FY 2025 and \$75,000 for FY 2026 for fire services that will be provided by the City of Larned. In FY 2024, LSH collaborated with the City of Larned and Larned Fire Department to restructure fire services for the Larned State Hospital and Kansas Department of Corrections campuses. The hospital will have to absorb the expenditures within existing resources.

The Legislature reduced funding for contracted nurses by \$2.7 million from the State General Fund for FY 2025. The Legislature did not recommend enhanced funding of \$32.7 million from the State General Fund for contracted nurses for FY 2026.

The Legislature added language to prohibit Larned State Hospital from using contract agency nursing staff for FY 2027. The Governor vetoed the language.

Osawatimie State Hospital. The Legislature reduced funding for contracted nurses by \$3.0 million from the State General Fund for FY 2025. The Legislature did not recommend enhanced funding of \$11.0 million from the State General Fund for contracted nurses for FY 2026.

Parsons State Hospital. The Legislature deleted 18.00 FTE position in Parsons State Hospital for FY 2025 and FY 2026.

Department of Health & Environment—Health. The Department of Health & Environment—Health (KDHE—Health) includes the Division of Public Health and the Division of Health Care Finance. For FY 2025, the Legislature approved a budget of \$4.1 billion from all funds, including \$936.3 million from the State General Fund and \$10.0 million from the Children’s Initiatives Fund. The Legislature accepted the Fall Human Services Consensus Caseload estimates but as noted above the Spring estimates were not addressed, due to adjourning before the estimating meeting was held. The Legislature appropriated \$10.0 million from the State General Fund to the State Finance Council to offset any caseload shortfall in FY 2025. The Legislature approved amount includes supplemental funding totaling \$16.2 million, including \$4.8 million from the State General Fund, in the Division of Health Care Finance for the Medicaid Gainwell contract extension as requested by the agency and recommended by the Governor. The Legislature did not approve the funding swap from KDADS to

KDHE for the ePASRR assessment tool as recommended by the Governor. The Legislature also lapsed State General Fund reappropriations totaling \$23.5 million. The Governor’s recommendation included a reappropriation lapse of \$19.7 million. The Legislature deleted 46.83 FTE positions for FY 2025.

For FY 2026, the approved budget is \$4.2 billion from all funds, including \$984.6 million from the State General Fund and \$8.6 million from the Children’s Initiatives Fund (CIF). Please see the CIF section of this report for a list of approved programs. The Legislature again deleted 46.83 FTE positions for FY 2026. For the Division of Public Health, the Legislature added enhanced funding totaling \$13.1 million, including \$12.1 million from the State General Fund. The State General Fund amount includes \$10.0 million for inpatient adult behavioral health services, \$550,000 for specialty health care access, \$1.0 million for rural residency students, \$250,000 for disease control, \$263,000 for cerebral palsy research, and \$55,000 for donated dental services. There was also \$1.0 million added from the Economic Development Initiatives Fund for healthcare upskilling grants. The Governor line-item vetoed language restricting the disease control funding, as well as the funding for cerebral palsy research and donated dental services, which were not requested by the agency. The Legislature overrode the veto for the cerebral palsy research funding. Although funding was added for disease control, the Legislature did not address the Governor’s recommendations for enhanced funding for the Bureau of Disease Control and Prevention shortfall, or the Bureau of Facilities Licensing Medicare shortfall. The Governor’s recommendation to move funding from the CIF to the State General Fund for childcare health and safety grants was not adopted by the Legislature, and CIF funding was not approved for these grants in FY 2026.

For the Division of Health Care Finance, the Legislature added enhanced funding totaling \$33.3 million, including \$11.5 million from the State General Fund. Of this total \$16.7 million, including \$5.0 million from the State General Fund, is for the Medicaid Gainwell contract extension requested by the agency. The remaining funding is for increased Medicaid rates or coverage, which include vagus nerve stimulation, certain dental services, pediatric services, complex wheelchair needs, certain dental facilities, and Alzheimer’s care. The Legislature did not address the Governor’s recommendation for enhanced funding for

Medicaid provider credentialing or the funding swap from KDADS to KDHE for the ePASRR assessment tool. As previously stated, the Legislature accepted the Fall Human Services Consensus Caseload estimates but did not address the Spring estimates, due to adjourning before the meeting was held. The Legislature did not approve the Governor's initiative to expand Medicaid. The Governor recommended \$797.8 million, including \$78.3 million in State General Fund savings in FY 2026 to expand Medicaid. The amounts assumed expansion would begin January 1, 2026. The Governor vetoed language added by the Legislature that would have eliminated continuous eligibility for Medicaid.

Department of Labor. The Legislature approved a reportable budget of \$259.5 million from all funding sources, including \$16.8 million from the SGF for FY 2025. The total includes a SGF lapse totaling \$936,574 from the main operating account that was not recommended by the Governor. The approved amount also includes the requested supplemental of \$445,168, including \$267,101 from the State General Fund, which was also recommended by the Governor, for the revised estimates on the air conditioning unit capital improvement project. In addition, the total includes the technical correction to add a \$1.0 million transfer from the Economic Development Initiatives Fund to the Kansas Sheltered Workshop Transition Fund pursuant to 2024 SB 15.

For FY 2026, the Legislature approved a total reportable budget of \$239.0 million, including \$10.2 million from the State General Fund. The approved amount includes the technical correction to add a \$1.0 million transfer from the Economic Development Initiatives Fund to the Kansas Sheltered Workshop Transition Fund pursuant to 2024 SB 15. The Legislature did not adopt the Governor's recommendation to utilize the State General Fund in place of the Economic Development Initiatives Fund.

Kansas Guardianship Program. The Legislature reduced the agency's request for salary expenditures by \$33,895, but then approved an increase of \$13,511 for the FY 2026 Pay Plan.

Additional Legislative Changes

HB 2249 was enrolled and signed by the Governor. The bill requires KDADS to provide a physical waiver to any rural emergency hospitals that meet the criteria contained in the bill, allowing for a transition up to ten beds from swing beds to Skilled Nursing Facility (SNF) beds. Eligible hospitals are required to be registered rural emergency hospitals and to have been registered hospitals before being registered rural emergency hospitals. Eligible hospitals are also required to have previously provided SNF treatments or swing beds.

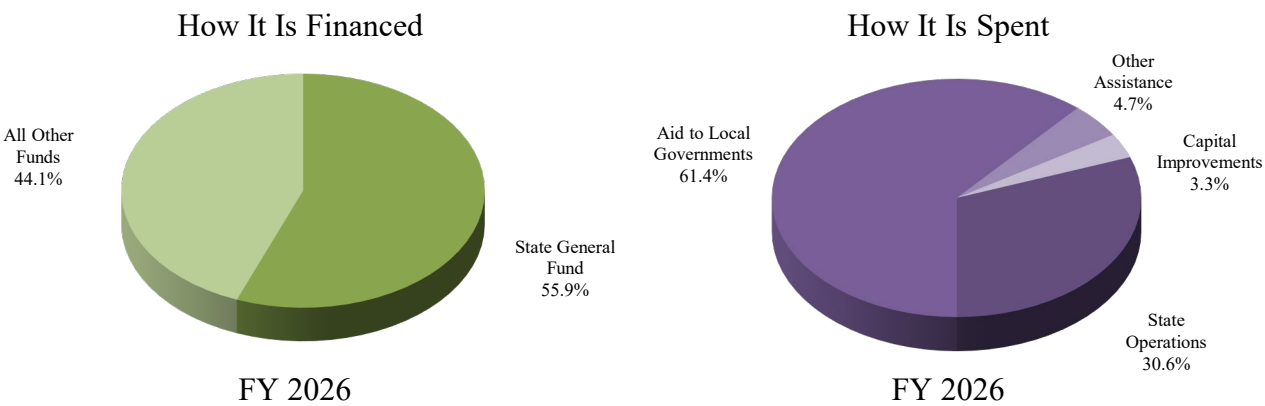
The bill establishes the South Central Regional Mental Health Hospital, a regional state psychiatric hospital, in Wichita, Kansas. The bill creates the South Central Regional Mental Health Hospital Fee Fund to be administered by KDADS. KDADS will establish, equip, and maintain an extension to the hospital to care for mentally ill persons committed or ordered to the hospital by criminal courts. The Superintendent of the Larned State Hospital will act as the Superintendent of the extension. The bill also renames Parsons State Hospital and Training Center to Parsons State Hospital.

The bill updates statutes involving Larned State Hospital and Osawatomie State Hospital or State Psychiatric Hospitals to include the new facility located in Wichita, Kansas. The bill also designates the catchment area for the South Central Regional Mental Health Hospital to include Sedgwick, Butler, Cowley, Harvey, and Sumner counties. The bill permits admission of patients between state psychiatric hospitals if there is insufficient capacity or resources.

Education Summary

The Education function includes expenditures for state support of primary, secondary, and higher education. Agencies in this function are the Department of Education, including the Schools for the Deaf and Blind; the Board of Regents and institutions under its jurisdiction; the State Historical Society; and the State Library. Expenditures by the Department of Education include the payment of local school district employer retirement contributions.

Total approved expenditures for education agencies in FY 2025 are \$11.5 billion from all funding sources, of which \$6.3 billion is from the State General Fund. For FY 2026, the Legislature approved expenditures totaling \$11.1 billion, including \$6.2 billion from the State General Fund.



Department of Education

From the Governor’s FY 2025 recommendations for the Department of Education, the Legislature reduced expenditures by \$2.1 million from the State General Fund and \$50,000 from all other funds. The Legislature lapsed \$2.1 million in reappropriated funding from the State General Fund from FY 2024 for Juvenile Detention State Aid. This funding was not needed to fund the required Juvenile Detention State Aid payments for FY 2025. In addition, the Legislature eliminated \$50,000 in grant funding for SparkWheel. This organization assists students in Kansas to overcome challenges that hinder learning or prevent students from attending school regularly and uses an evidence-based model. This grant was provided through a transfer from the Family and Children Investment Fund.

The following paragraphs highlight changes made by the Legislature to the Governor’s FY 2026 recommendations.

Special Education. Beginning in FY 2026, the Governor recommended a four-year phase in plan to bring Special Education Services Aid to 92.0 percent of

excess costs by FY 2029. This recommendation included additional State General Fund appropriations of \$72.6 million each year, from FY 2026 through FY 2029. The Legislature reduced this plan in FY 2026 by \$62.6 million, for a total additional appropriation of \$10.0 million from FY 2025 levels. In addition, the Legislature did not make any additional Special Education State Aid commitments for future additional appropriations.

School Finance. Outside of the changes to Special Education State Aid mentioned above, the Legislature made no changes to the Governor’s recommendations for school finance in FY 2025. The Legislature adjourned Sine Die before the 2025 Spring Education Consensus Group (ECG) could meet to recommend expenditure adjustments for FY 2025 and FY 2026. As a result, no expenditure changes to State Foundation Aid, Supplemental General State Aid, Capital Outlay Aid, Capital Improvement Aid, or KPERS-School payments were made by the Legislature from amounts recommended by the Governor.

However, the Education Consensus Group did meet to officially revise the Base Aid for Student Excellence (BASE) for FY 2026 and FY 2027. Based upon the

latest Consumer Price Index—Urban Midwest Consumers (CPI-U) data through March 2025, the ECG revised the three-year average CPI-U estimate for FY 2026 from 4.3 percent to 4.4 percent, or an increase of 0.1 percent. This results in the FY 2026 BASE of \$5,615 per weighted FTE student, or an increase of \$4 from the Fall 2024 ECG estimate. For FY 2027, the ECG increased the CPI-U estimate from 2.7 percent to 2.9 percent, or an increase of 0.2 percent. This results in an estimate FY 2027 BASE of \$5,777 per weighted FTE student, or an increase of \$15 from the Fall 2024 ECG estimate. The ECG will meet in the Fall of 2024 to revise school finance expenditure estimates for FY 2026 and FY 2027, as well as make an initial estimate for FY 2028, for consideration by the Governor and the 2026 Legislature.

State Safety Grants. The Governor recommended \$5.0 million from the State General Fund in FY 2026 to continue grants to school districts for safety upgrades to school buildings and systems. The Legislature ended this program in the Department of Education and appropriated \$10.0 million from the State General Fund in FY 2025 in the Attorney General. This revised program will cover the costs to hire a private vendor for firearm detection software for public school buildings in FY 2025 and FY 2026.

State-Covered Copay for School Lunch for Low-Income Students. The Governor recommended \$5.5 million from the State General Fund in FY 2026 to cover the copay costs for breakfast and lunch each school day for eligible students receiving reduced-priced meals through the Federal School Meal Program for approximately 35,800 students. The Legislature did not concur and did not fund this new initiative.

Advanced Placement Test Fees for Low-Income Students. The Governor recommended \$500,000 from the State General Fund in FY 2026 to cover advanced placement test fees for low-income students. The funding would have also provided professional development and stipends for educators who support students through advanced placement coursework. The Legislature did not concur and did not fund this new initiative.

Childcare Accelerator Grants. The Governor recommended \$10.0 million from the State General Fund in FY 2026 for a one-time investment for the construction and operation of childcare facilities. The

Legislature reduced this amount by \$8.8 million from all funding sources, including \$9.0 million from the State General Fund. As a result, the approved budget for this initiative totals \$1.0 million from the State General Fund and \$250,000 from the Children's Initiative Fund, for a total of \$1.3 million in FY 2026. These grant funds will require a 25.0 percent community match from recipients, ensuring that grant projects are public-private partnerships informed by the childcare needs of local communities and will be administered by the Children's Cabinet.

Mentor Teacher Program. The Governor included FY 2026 funding for the Mentor Teacher Program totaling \$1.3 million from the State General Fund. This program is authorized pursuant to KSA 72-2561 and was established by the 2000 Legislature for implementation beginning with the 2001-2002 school year. This voluntary program, maintained by local school boards, provides probationary teachers with professional support and continuous assistance by an on-site mentor teacher. The Legislature eliminated funding for this program in FY 2026.

Professional Development State Aid. The Governor included FY 2026 funding for Professional Development State Aid totaling \$1.8 million from the State General Fund. This statutory program, found in KSA 72-2544, is designed to allow school districts to use local money for professional development activities and receive matching state aid for these expenditures. The Legislature eliminated funding for this program in FY 2026.

Computer Science Education Advancement Grant. The Governor included \$1.0 million from the State General Fund to provide grants to school districts for high-quality professional learning providers to develop and implement teacher professional development for computer science courses. This program was first funded during the 2022 Legislative Session. The Legislature eliminated funding for this grant program in FY 2026.

Governor's Teaching Excellence Scholarships. KSA 72-2166 authorizes the State Board of Education to provide scholarships of \$1,100 to teachers who are accepted to participate in the National Board for Professional Teaching Standards Certification Incentive Program and \$500 to teachers who are accepted to participate in the program to renew their

Major Categories of State Aid for K-12 Education in Kansas

(Dollars in Thousands)

	FY 2024 Actual	FY 2025 Leg. Appv'd.	Prior Year Difference	FY 2026 Leg. Appv'd.	Prior Year Difference	FY 2027 Leg. Appv'd.	Prior Year Difference
Unweighted FTE Enrollment	457,629	455,000	(2,629)	454,000	(1,000)	453,000	(1,000)
Weighted FTE Enrollment	676,044	675,000	(1,044)	675,000	--	675,000	--
Base Aid for Student Excellence	\$ 5,088	\$ 5,378	\$ 290	\$ 5,615	\$ 237	\$ 5,777	\$ 162
State Foundation Aid (SFA)							
State General Fund	\$ 2,549,289	\$ 2,711,388	\$ 162,099	\$ 2,841,212	\$ 129,823	\$ 2,921,724	\$ 80,512
SDFF--Statwide Mill Levy	861,840	843,100	(18,740)	874,000	30,900	897,700	23,700
SDFF--Local Weightings	63,510	65,000	1,490	65,000	--	65,000	--
SDFF--SGF Rev. Replace.	--	67,488	67,488	68,000	512	68,500	500
Mineral Production Fund	16,029	9,376	(6,653)	7,411	(1,965)	6,624	(787)
Total--SFA	\$ 3,490,668	\$ 3,696,353	\$ 205,685	\$ 3,855,623	\$ 159,270	\$ 3,959,548	\$ 103,925
Supp. General State Aid (LOB)							
State General Fund	\$ 560,294	\$ 595,000	\$ 34,706	\$ 621,000	\$ 26,000	\$ 637,000	\$ 16,000
Special Education							
State General Fund	\$ 528,137	\$ 601,043	\$ 72,906	\$ 611,019	\$ 9,976	\$ 611,019	\$ --
ARPA--Federal Fund	--	2,500	2,500	--	(2,500)	--	--
Total--Special Ed.	\$ 528,137	\$ 601,043	\$ 72,906	\$ 611,019	\$ 9,976	\$ 611,019	\$ --
Capital Outlay Aid							
SGF Demand Transfer	\$ 100,317	\$ 103,000	\$ 2,683	\$ 107,000	\$ 4,000	\$ 111,000	\$ 4,000
Capital Improvement Aid							
SGF Demand Transfer	\$ 208,941	\$ 208,000	\$ (941)	\$ 208,000	\$ --	\$ 208,000	\$ --
Subtotal--School Finance	\$ 4,888,357	\$ 5,205,895	\$ 317,538	\$ 5,402,642	\$ 196,746	\$ 5,526,567	\$ 123,925
KPERS--School (USDs)							
State General Fund	\$ 523,966	\$ 509,070	\$ (14,896)	\$ 527,623	\$ 18,552	\$ 522,592	\$ (5,031)
Subtotal--Major Categories	\$ 5,412,323	\$ 5,714,966	\$ 302,643	\$ 5,930,264	\$ 215,299	\$ 6,049,159	\$ 118,895
<i>Change from Prior Year</i>	<i>\$ 334,512</i>	<i>\$ 302,643</i>		<i>\$ 215,299</i>		<i>\$ 118,895</i>	
<i>% Change from Prior Year</i>	<i>6.6%</i>	<i>5.6%</i>		<i>3.8%</i>		<i>2.0%</i>	
KPERS--School (non-USDs)							
State General Fund	\$ 30,727	\$ 29,482	\$ (1,246)	\$ 33,882	\$ 4,400	\$ 32,651	\$ (1,231)
Expanded Lottery Act Fund	43,789	42,827	(962)	41,428	(1,399)	41,428	--
	\$ 74,516	\$ 72,309	\$ (2,207)	\$ 75,309	\$ 3,001	\$ 74,078	\$ (1,231)
Total--Legislative Approved	\$ 5,486,839	\$ 5,787,274	\$ 300,435	\$ 6,005,574	\$ 218,299	\$ 6,123,237	\$ 117,664

certification. Teachers who attain National Board Certification are issued a master teacher's certificate by the State Board of Education that is valid for ten years. A teacher who has attained National Board Certification and is employed by a Kansas school district must be paid an incentive bonus of \$1,000. The bonus is paid each school year for up to ten years, if the teacher remains employed by a Kansas school district and retains a valid master teacher's certificate. The bonus is paid by the employing school district, but the school district is entitled to receive state aid under the National Board for Professional Teaching Standards Certification Incentive Program equal to the amount of any bonuses paid. The Governor included funding for this program totaling \$360,693 from the State General

Fund in FY 2026. The Legislature eliminated funding for this program in FY 2026.

E-Rate. The Governor did not recommend funding in FY 2026 that had been previously provided from the Kansas Board of Regents' (KBOR) E-Rate Program Fund for the coordination of local education agency applications with the federal government for grants to upgrade internet access. KBOR notified the Department that funding would likely not be available in FY 2026 in this fund, as the fund no longer receives new revenues. However, the Legislature did not concur with this recommendation and approved a \$70,000 revenue transfer from KBOR to the Department's special revenue fund. In addition, the Legislature

Aid & Other Assistance of Elementary & Secondary Education in Kansas--State & Federal Sources
(Dollars in Thousands)

Program	FY 2024 Actuals		FY 2025 Legislative Approved		FY 2026 Legislative Approved	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
21st Century Community Learning	--	8,153	--	8,190	--	8,153
ARPA Capital Projects	--	39,399	--	--	--	--
Bond & Interest Aid	208,941	208,941	208,000	208,000	208,000	208,000
Capital Outlay State Aid	100,317	100,317	103,000	103,000	107,000	107,000
Center for READing	80	80	80	80	80	80
Child Abuse Prevention	--	3,065	--	1,618	--	1,200
Child Care Development	--	32,490	--	351	--	--
Children's Cabinet Programs	--	24,080	--	31,268	1,000	26,400
Comm. in Schools (SparkWheel)	--	50	--	--	--	--
Computer Science Education Grants	1,000	1,000	1,000	1,000	--	--
Deaf-Blind Program Aid	110	110	110	110	110	110
Driver Education Program Aid	--	1,601	--	1,615	--	1,715
Ed. Research and Innovative Prog.	--	9,789	--	5,136	--	4,233
Elem. & Secondary Education Prog.	--	484,168	--	232,246	--	128,510
Federal Reimbursements	--	36,717	--	1,442	--	1,506
Improving Teacher Quality	--	15,206	--	15,896	--	15,754
Juvenile Detention Grants	4,049	4,049	5,061	5,061	5,061	5,061
KPERS-School--Non-USDs	30,727	74,516	29,482	72,309	33,882	75,309
KPERS-School--USDs	523,966	523,966	509,070	509,070	527,623	527,623
Language Assistance State Grants	--	4,371	--	6,080	--	5,093
Mental Health Interv. Pilot	12,648	12,648	--	--	--	--
Mentor Teacher Program	1,300	1,300	1,300	1,300	--	--
Parent Education Program	--	9,452	--	9,610	--	9,438
Pre-K Pilot	--	8,079	--	8,377	--	8,332
Private Donations & Gifts	--	2,500	--	9	--	--
Professional Development Programs	1,770	1,770	1,770	1,770	--	--
Rural & Low Income Schools	--	235	--	192	--	235
School Food Assistance	2,510	248,832	2,510	244,247	2,510	238,743
School Safety Grants	5,000	5,000	5,000	5,000	--	--
Special Education Aid	528,137	654,642	601,043	710,003	611,019	737,524
State Foundation Aid	2,549,289	3,490,668	2,711,388	3,696,353	2,841,212	3,855,623
Student Support--Academic Enrich.	--	9,084	--	10,404	--	8,697
Supplemental General State Aid	560,294	560,294	595,000	595,000	621,000	621,000
Teacher Excellence Grants	174	174	361	361	--	--
Technical Education Transportation	1,482	1,482	1,482	1,482	1,482	1,482
USD Checkoff	--	68	--	50	--	50
Virtual Math Program	2,000	2,000	2,000	2,000	2,000	2,000
Vocation Education--Title II	--	5,811	--	5,564	--	5,630
Total	\$ 4,533,795	\$ 6,586,108	\$ 4,777,657	\$ 6,494,192	\$ 4,961,978	\$ 6,604,500
<i>Amount Change from Prior Year</i>	<i>\$ 178,763</i>	<i>\$ 78,963</i>	<i>\$ 243,862</i>	<i>\$ (91,915)</i>	<i>\$ 184,321</i>	<i>\$ 110,308</i>
<i>Percent Change from Prior Year</i>	<i>4.1%</i>	<i>1.2%</i>	<i>5.4%</i>	<i>(1.4%)</i>	<i>3.9%</i>	<i>1.7%</i>

restored expenditures totaling \$95,920 in FY 2026. Also, the Legislature, through a budget proviso, requires the Department to spend not less than \$500,000 to provide the state match on behalf of school districts for the E-Rate Program in FY 2026. However, no new funding is provided, and the Legislature specifically requires the agency to find the funding within its existing resources.

Administrative Costs for At-Risk Accountability Plans. During the 2024 Session, the Legislature enacted a law that would require school districts to

establish at-risk accountability plans and annually report student performance and longitudinal data to the Department of Education. At the time this legislation was enacted, no additional funds were appropriated to the Department for administering these new requirements. The 2025 Legislature appropriated \$184,500 in FY 2026 so that the Department can fulfill the administrative requirements of this law.

Literacy Competency Training. In 2025 SB 125, the Legislature encouraged the Department to make expenditures to expand current contracted efforts to

train elementary school teachers to assist students who have not reached grade-level literacy competency. However, no additional funding was provided.

Online History Curriculum. The Legislature included a budget proviso to require the Department of Education to spend \$2.0 million from its existing resources in FY 2026 to develop and issue a request for proposal and select a provider for a supplemental American history online curriculum. However, the Governor vetoed this section of the appropriations bill and included the following veto message: “It is not the Legislature’s role to dictate our schools’ curricula. The State Board of Education has the (Kansas) constitutional authority and responsibility to determine curricula for our schools. It is wrong for the Legislature to sweep existing funds that are essential for the agency to function and direct them to expend funds on a particular curriculum and programs not vetted or recommended by the State Board.” The veto was sustained by the Legislature.

Career Opportunities. The Legislature included another proviso that requires the Department to spend \$320,000 from its existing FY 2026 budget resources to develop a pilot program that uses virtual reality technology to introduce youth in grades six through eight career opportunities. This pilot program would assist students with support for developing individual study plans for high school curriculum. Expenditures for this program would require a local funding match on a ratio of \$1 of nonstate funding to \$2 of state funding.

SparkWheel Grants. The Legislature included another proviso that requires the Department to spend not less than \$1,258,000 from its existing FY 2026 budget resources for a SparkWheel grant. The Governor vetoed this section with the following veto message: “While I would have considered additional funds for Spark Wheel, funding an increase from existing department resources threatens the ability of the agency to conduct its core functions. As the Legislature considered this funding item, budget subcommittees recommended new funding to support SparkWheel’s expansion. While that position was not included in the final budget, it was a more responsible way to support this program.” The veto was sustained by the Legislature. In addition, the Legislature eliminated the \$50,000 grant for SparkWheel in FY 2026 that was financed from a transfer from the Family and Children Investment Fund.

Open Enrollment. The Legislature required through a budget proviso that the Department allow any foreign exchange student who resides with a host family be allowed to enroll in a school district as if the student is a resident of the school district. In addition, any foreign exchange student would not be excluded from enrolling in and attending a school subject to the open-seat lottery.

Automated External Defibrillator (AED) Grants. The Legislature required through a budget proviso that expenditures of not less than \$250,000 would be required to provide grants to school districts for instruction in cardiopulmonary resuscitation and AED use. In addition, the Legislature required expenditures of not less than \$1.0 million for grants to school districts to purchase AED equipment. Finally, the Legislature required \$125,000 of expenditures to accredited non-public schools grants for AED instruction and \$125,000 of expenditures for grants to non-public schools for grants to accredited non-public schools to purchase AED equipment. In total, these \$1.5 million of AED-related grant expenditures were to come from the Department’s existing funding provided from the Consumer Price Index funding increase for the Base State Aid Per Pupil in the school finance formula in FY 2026.

The Governor vetoed this grant program with the following veto message: “School districts should strive to purchase and maintain AEDs within their academic buildings. I urge all districts to consider using the existing funds from their general funds or Capital Outlay Fund to purchase these devices. Districts and stakeholders should work with the Department of Education to determine how best to cover these costs through their existing resources. I am extremely troubled by the Legislature’s attempt to fund this priority through the appropriation from the BASE state aid per pupil increases required by the Supreme Court of Kansas’s rulings in the Gannon case. The Court was clear: to remain in constitutional compliance, the State must increase the BASE state aid by a rolling average of the consumer price increase index. These increased funds are intended to account for cost increases to provide the basic level of instruction for all students in public schools. In effect, this proviso decreases the state BASE aid amount to a level lower than required by the Gannon rulings-creating an appropriation of funding that likely violates that ruling and constitutionally underfunds our schools. If the

Legislature is serious about providing increased funding for the purchase of AEDs at schools, they should fund this initiative using different resources—rather than threatening to send the state back to court over school finance and siphoning off funding that would allow us to fully fund schools in accordance with the Kansas Constitution.” The veto was sustained.

Claims. The Legislature included a final proviso to require expenditures totaling \$354,500 from the agency’s existing budget sources in FY 2026 to USD 112—Central Plains for 500 compliant adult virtual school credits that were submitted for funding in the 2021-2022 school year. No new funding was provided for this requirement.

School for the Blind. For FY 2026, the Legislature did not concur with the Governor’s recommendation to remodel the Johnson Building for the Pre-K daycare program. This resulted in a reduction of expenditures from the State Institutions Building Fund totaling \$470,000 in FY 2026.

School for the Deaf. For FY 2025, the Legislature lapsed the agency’s State General Fund reappropriation from FY 2024 for the Language Assessment program totaling \$156,164. However, the Legislature appropriated the same amount for the agency’s operating expenditures, resulting in a net-zero change to reportable expenditures for FY 2025 from the Governor’s recommendations. From the Governor’s recommendation in FY 2026, the Legislature added \$300,000 from the State General Fund for classroom resource teachers.

Postsecondary Education

Final revised expenditures for the Regents postsecondary education system total \$4.9 billion from all funding sources, including \$1.4 billion from the State General Fund for FY 2025. For FY 2026, approved expenditures total \$4.4 billion from all funding sources, of which \$1.2 billion is from the State General Fund. The approved amount includes \$47.1 million from all funding sources, including \$14.4 million from the State General Fund designated for the Board of Regents and state universities as a merit pool in the salary plan adopted by the Legislature. The Board of Regents budget contains appropriations that will be distributed to the postsecondary educational

institutions under its jurisdiction, which make its budget fluctuate between fiscal years.

The Legislature passed and the Governor vetoed SB 24, which would have increased the maximum amount that could have been appropriated to the Kansas Promise Scholarship Program from \$10.0 million to \$15.0 million. The bill would have expanded the definition of “eligible postsecondary educational institution” to include additional institutions that would have been eligible to participate in the Kansas Promise Scholarship Program. The Governor vetoed the bill because of concerns about the precedent that would be set by providing state funding to for-profit educational institutions that are not accountable to the state or taxpayers. The Legislature had adjourned when the Governor vetoed the bill, so the veto was sustained.

SB 50 was enacted, which establishes a uniform interest rate for service scholarships administered by the Board of Regents that have repayment obligations as a part of the terms and conditions of the scholarship. The legislation will allow the Board to recover the reasonable costs of collection, including court costs, attorney fees, and collection agency fees, from any individual with a repayment obligation under any scholarship, grant, or other student financial aid program. The legislation will allow the Board to fix, charge, and collect fees for the processing of applications and other activities related to the administration of student financial assistance programs administered by the Board. The budgets approved for the Board of Regents and each university are listed on the table on the next page.

Board of Regents. The Legislature approved revised expenditures of \$426.9 million from all funding sources, including \$407.1 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved expenditures of \$475.2 million from all funding sources, including \$368.5 million from the State General Fund. For FY 2025, the Legislature approved the Governor’s recommendation for \$358,836 from the State General Fund for Excel in Career Technical Education. The Legislature concurred with the Governor on the following State General Fund items for FY 2026: \$3.3 million for additional funding for the Washburn operating grant and \$7.0 million to fund the state’s share of academic courses. The Legislature did not approve the Governor’s recommendation for the following State General Fund items for FY 2026: \$14.4

Board of Regents and State Universities Approved Expenditures

	FY 2025 Approved		FY 2026 Approved	
	SGF	All Funds	SGF	All Funds
Fort Hays State University	\$ 68,776,375	\$ 206,786,089	\$ 51,787,865	\$ 178,787,422
Pittsburg State University	65,261,830	165,783,599	53,872,986	126,064,074
Emporia State University	68,072,341	149,350,875	48,313,448	120,375,349
Kansas State University	201,240,462	807,647,800	151,899,979	749,302,903
KSU Veterinary Medical Center	18,197,431	83,985,676	20,668,527	81,519,892
KSU ESARP	61,872,405	181,195,949	58,780,331	179,512,114
Wichita State University	128,464,743	993,762,430	120,089,760	802,722,169
University of Kansas	201,399,836	1,161,459,081	192,458,224	1,016,770,387
KU Medical Center	215,425,210	726,196,509	130,976,319	642,252,733
	\$ 1,028,710,633	\$ 4,476,168,008	\$ 828,847,439	\$ 3,897,307,043
Board of Regents	\$ 407,112,302	\$ 426,948,593	\$ 368,472,210	\$ 475,220,145
Total	\$ 1,435,822,935	\$ 4,903,116,601	\$ 1,197,319,649	\$ 4,372,527,188

million for need-based aid, \$1.5 million for additional funding for Hero's Act scholarships, \$2.0 million for additional funding for the University of Kansas Medical Center Student Loan Program, \$10.0 million for cybersecurity and infrastructure at the state universities and two-year colleges, and \$900,000 for market-based compensation for Washburn University.

The Governor recommended \$6.4 million from the State General Fund for FY 2026 to implement the recommendations of the National Institute of Student Success Academic Playbooks. The Legislature reduced this amount to \$5.8 million. For FY 2026, the Governor recommended \$2.2 million from the State General Fund to continue the Kansas Osteopathic Service Scholarship, and the Legislature reduced the amount to \$1.0 million. The Legislature added the following items from the State General Fund for FY 2026: \$14.3 million for two-year apprenticeship programs, \$12.0 million for regional growth and development for the three regional universities, \$10.5 million for two-year college student success initiatives, \$7.0 million for technical college operating grants, and \$5.0 million for community college capital outlay.

The Legislature reduced the Governor's FY 2026 recommendation by \$10.0 million for the Kansas Blueprint for Literacy and \$398,475 for technology equipment at community colleges and Washburn University. Both items were funded from the State General Fund. The Legislature reduced the Governor's budget recommendation by \$114,075 for the Career Technical Workforce Grant and by \$1.0 million for the Computer Science Preservice Grant in FY 2026 all from the State General Fund. The Governor vetoed both items; however, the Legislature overrode the

Governor's veto. The Legislature also deleted 5.00 FTE positions in both FY 2025 and FY 2026 from the Board. The Legislature did not approve the Governor's recommendation for \$74.4 million from the State General Fund for scholarships in FY 2027.

The Governor recommended removing \$4.2 million from the Economic Development Initiatives Fund in FY 2026 and replacing the same amount with funds from the State General Fund for the following programs: Career Technical Education Capital Outlay, Technology Innovation and Internship, Experimental Program to Stimulate Competitive Research, and Community College Competitive Grants. The Legislature partially concurred with the Governor's recommendation by approving \$2.5 million from the State General Fund for Career Technical Education Capital Outlay and \$993,265 from the State General Fund for Experimental Program to Stimulate Competitive Research in FY 2026. The Legislature did not appropriate any funding from any source for Technology Innovation and Internship and Community College Competitive Grants.

The Governor recommended \$58.5 million from the Educational Building Fund for capital improvement projects at the state universities for FY 2026. The Legislature added \$3.5 million for FY 2026 from the Educational Building Fund and approved a total of \$62.0 million. For FY 2026, the Governor recommended a \$32.7 million transfer from the State General Fund to the Kansas Campus Restoration Fund for capital improvement projects at the state universities, Washburn University, community colleges, and technical colleges. The Legislature suspended the transfer of \$32.7 million and approved transfers totaling

\$30.2 million for FY 2026. Of that amount, \$13.2 million is from incentive funds from the Department of Commerce's Attracting Powerful Economic Expansion Project, \$5.0 million is from federal American Rescue Plan Act funds, \$5.0 million is from the water supply storage debt payment for Milford and Perry reservoirs State General Fund account of the State Treasurer, and \$7.0 million is from the State General Fund.

Universities. The Legislature approved revised expenditures for the universities totaling \$4.5 billion from all funding sources, including \$1.0 billion from the State General Fund in FY 2025. For FY 2026, the approved amounts total \$3.9 billion from all funding sources, including \$828.8 million from the State General Fund. A detailed description of other major budget changes is presented by university in the sections that follow. The amount distributed for the statewide salary plan totals \$47.1 million from all funding sources, including \$14.4 million from the State General Fund for a merit pool, which is included in the total approved budgets provided for each university.

Fort Hays State University. The final revised approved budget for Fort Hays State University totals \$206.8 million from all funding sources, including \$68.8 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$178.8 million from all funding sources, including \$51.8 million from the State General Fund. The Legislature deleted 6.00 FTE positions in both FY 2025 and FY 2026 from the University.

Pittsburg State University. The final revised approved budget for Pittsburg State University totals \$165.8 million from all funding sources, including \$65.3 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$126.1 million from all funding sources, including \$53.9 million from the State General Fund. The Legislature deleted 12.70 FTE positions in both FY 2025 and FY 2026 from the University.

Emporia State University. The final revised approved budget for Emporia State University totals \$149.4 million from all funding sources, including \$68.1 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$120.4 million from all funding sources, including \$48.3 million from the State General Fund. The Legislature added \$2.2 million from the State General

Fund in FY 2026 for legal expenses associated with program reductions.

Kansas State University. The final revised approved budget for Kansas State University totals \$807.6 million from all funding sources, including \$201.2 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$749.3 million from all funding sources, including \$151.9 million from the State General Fund. The Legislature deleted 65.50 FTE positions in both FY 2025 and FY 2026 from the University.

KSU Veterinary Medical Center. The final revised approved budget for the Veterinary Medical Center totals \$84.0 million from all funding sources, including \$18.2 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$81.5 million from all funding sources, including \$20.7 million from the State General Fund. The Legislature added additional State General Fund expenditures of \$2.0 million for operations in FY 2026. The Legislature deleted 15.00 FTE positions in both FY 2025 and FY 2026 from the Veterinary Medical Center.

KSU Extension Systems & Agricultural Research Programs (ESARP). The final revised approved budget for KSU ESARP totals \$181.2 million from all funding sources, including \$61.9 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$179.5 million from all funding sources, including \$58.8 million from the State General Fund. The Governor recommended, and the Legislature approved reducing Economic Development Initiatives Fund expenditures by 336,064 in FY 2026 and replacing the monies with State General Fund for agricultural experiment stations. The Legislature reduced \$5.0 million from the State General Fund for FY 2026 for the K-State 105 Program.

Wichita State University. The final revised approved budget for Wichita State University totals \$993.8 million from all funding sources, including \$128.5 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$802.7 million from all funding sources, including \$120.1 million from the State General Fund. The Legislature added an additional \$5.0 million from the State General Fund for aviation research in FY 2026. Also, for FY 2026, the Legislature added \$750,000 from the State General Fund for a feasibility study for a

School of Dentistry; however, the Governor vetoed this item, and the Legislature did not override the Governor's veto. The Governor vetoed the funding because the Governor indicates that there needs to be further discussion between stakeholders from both higher education and the dentistry profession to discuss the feasibility of developing a dental school in Kansas prior to the 2026 Legislative Session. The Legislature deleted 189.20 FTE positions in both FY 2025 and FY 2026 from the University.

University of Kansas. The final revised approved budget for the University of Kansas totals \$1.2 billion from all funding sources, including \$201.4 million from the State General Fund for FY 2025. For FY 2026, the final approved budget totals \$1.0 billion from all funding sources, including \$192.5 million from the State General Fund. The Legislature added \$760,809 in FY 2025 from federal American Rescue Plan Act funds for airborne electromagnetic surveys. The Governor recommended \$1.5 million from the State Water Plan Fund for water quantity and aquifers in FY 2026 and the Legislature reduced the amount to \$740,890.

University of Kansas Medical Center. The final revised approved budget for the University of Kansas Medical Center totals \$726.2 million from all funding sources, including \$215.4 million from the State General Fund for FY 2025. For FY 2026, the Legislature approved total expenditures of \$642.3 million from all funding sources, including \$131.0 million from the State General Fund. The Legislature combined the funding for medical scholarships for OBGYN and psychiatry into the newly established Specialty Medical Student Loan Program, which totals \$1.9 million from the State General Fund for FY 2026. The Legislature deleted 103.50 FTE positions in both FY 2025 and FY 2026 from the Medical Center.

Other Education Agencies

Historical Society. The Legislature did not approve the Governor's recommendations for the following

expenditures all from the State General Fund for FY 2025: \$58,379 and 1.50 FTE positions for operating expenditures of the Charles Curtis home; \$905,000 for rehabilitation and repair for the Kansas Museum of History; and \$42,758 and an FTE position for the operation of the Capitol cage elevator. The Legislature added \$40,000 from the State General Fund for a Quindaro Ruins Archaeological Park Task Force for FY 2025. The approved FY 2025 budget is \$11.9 million from all funding sources, including \$8.7 million from the State General Fund.

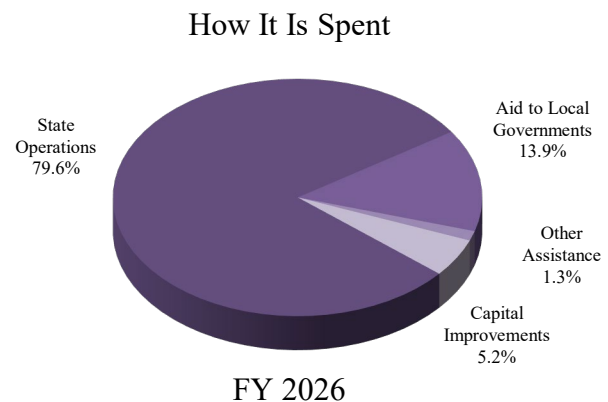
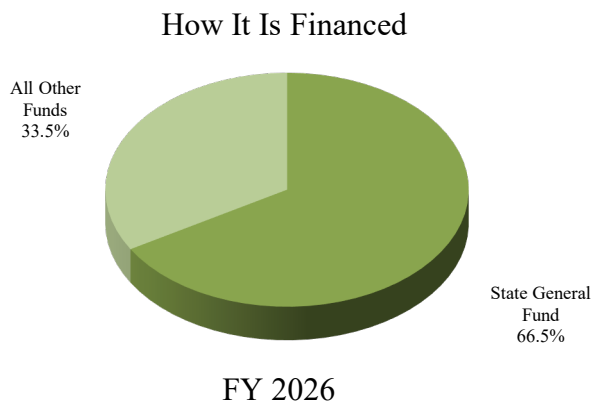
The Legislature did not approve the Governor's recommendations for the following expenditures all from the State General Fund for FY 2026: \$103,581 and 1.50 FTE positions for operating expenditures of the Charles Curtis home; \$61,854 and an FTE position for operating expenditures for Grinter Place; \$250,000 for additional rehabilitation and repair funding; and \$302,500 for mobile shelving repair. Also, the Legislature did not approve the following expenditures for FY 2026: \$176,461 from all funding sources, including \$147,917 from the State General Fund and 2.00 FTE positions for the reopening of the Kansas Museum of History and \$203,040 from all funding sources, including \$128,040 from the State General Fund for parking repair at Grinter Place. The Legislature added \$43,146 from the State General Fund, along with an additional FTE position for the operation of the Capitol cage elevator for FY 2026. The approved FY 2026 budget is \$9.1 million from all funding sources, including \$5.5 million from the State General Fund.

State Library. The Legislature did not approve the Governor's recommendation for an additional \$747,649 from the State General Fund for state grant-in-aid to libraries in FY 2026. The Legislature also reduced state grant-in-aid to libraries by an additional \$486,000 from the State General Fund in FY 2026. The approved FY 2026 budget is \$6.7 million from all funding sources, including \$4.6 million from the State General Fund.

Public Safety Summary

Agencies of the Public Safety function protect Kansas citizens by managing the state correctional system, investigating crimes, regulating emergency services, enforcing fire regulations, serving the public in emergencies, and enforcing state laws. Included in this function are the Department of Corrections and eight adult correctional facilities, Juvenile Services (a Division within the Department of Corrections) and one juvenile correctional facility, the Adjutant General, the Emergency Medical Services Board, the State Fire Marshal, the Highway Patrol, the Kansas Bureau of Investigation, the Sentencing Commission, the Kansas Commission on Peace Officers Standards and Training, and the State 911 Board.

For FY 2025, the Governor's recommendation for public safety agencies was \$1,038.4 million from all funding sources, including \$726.9 million from the State General Fund. The Legislature ultimately approved total FY 2025 expenditures of \$1,028.4 million, including \$716.4 million from the State General Fund. For FY 2026, the Governor recommended a budget for the public safety agencies totaling \$967.1 million, including \$651.1 million from the State General Fund. The Legislature approved a FY 2026 public safety budget totaling \$989.4 million from all funding sources, including \$658.0 million from the State General Fund.



Adult & Juvenile Corrections

The Governor recommended a total FY 2025 budget of \$658.7 million, including \$629.7 million from the State General Fund for the Department of Corrections system. The Legislature lapsed \$10.0 million from the Department's Evidence-Based Programs Fund and \$379,314 of other State General Fund reappropriations. A total FY 2025 revised budget of \$648.3 million, including \$619.3 million from the State General Fund, was endorsed by the Legislature.

For FY 2026, the Governor recommended a total budget of \$612.2 million, including \$576.5 million from the State General Fund. The Governor issued, and the Legislature adopted, a budget amendment to appropriate \$4.1 million from the State General Fund to the Department of Corrections for a retention differential at Lansing Correctional Facility, contingent upon the re-opening of a private detention facility in

Leavenworth County. These funds were appropriated to the State Finance Council and will be released to the Department upon certification by the Secretary of Corrections that the private prison is becoming operational and the funding is necessary to provide a retention differential. The Legislature deleted \$11.0 million from the State Institutions Building Fund that had been recommended by the Governor for razing projects and the construction of a new warehouse at Lansing Correctional Facility. The Legislature approved a systemwide FY 2026 budget of \$606.6 million, including \$581.9 million from the State General Fund.

Other Public Safety Agencies

State Fire Marshal. For FY 2026, the Governor recommended a total budget of \$10.7 million for the State Fire Marshal, all from special revenue funds. The

Legislature added \$500,000 from special revenue funds to support the agency's volunteer fire department grant program and \$219,091 for the statewide pay plan, bringing the State Fire Marshal's FY 2026 approved budget to \$11.4 million.

Kansas Highway Patrol. The Governor recommended a total revised FY 2025 budget of \$131.8 million from all funding sources for the Kansas Highway Patrol. This recommendation included \$1.1 million from the State General Fund for the agency to address critical maintenance projects at its training academy in Salina. The Legislature deleted this funding and added a \$500,000 transfer from the State Highway Fund to complete the maintenance projects in FY 2025. The agency's final approved budget for FY 2025 totaled \$131.3 million from all funding sources, including \$85.3 million of transfers from the State Highway Fund.

For FY 2026, the Governor recommended a total budget of \$132.8 million, including \$82.4 million of transfers from the State Highway Fund. The Legislature added a \$24.0 million transfer of ARPA interest to finance the construction of a new central dispatch facility in Salina and \$587,052 for the statewide pay plan, bringing the agency's FY 2026 approved budget to \$157.4 million from all funding sources.

Kansas Bureau of Investigation. The approved expenditures for FY 2025 total \$64.0 million from all funding sources, including \$49.2 million from the State General Fund. The Legislature added \$29,618 from the State General Fund for meth laboratory cleanup. This enhancement is actually a technical error in the drafting of the budget bill and should not have been included in the approved budget. For FY 2026, the approved budget totals \$59.9 million from all funding sources, with \$45.4 million from the State General Fund. The Governor recommended the agency's requests of \$500,000 to replace the offender registration tool and

\$500,000 to replace aged laboratory equipment all from the State General Fund; however, the Legislature did not approve either of the items. The Legislature instead added \$500,000 from the State General Fund in FY 2026 for forensic genetic genealogy DNA analysis for solving cold cases and identifying human remains, which the agency did not request. The Governor's veto was sustained to remove the \$500,000 from the State General Fund for this item in order for it be vetted through the normal budget process. The Legislature also authorized the issuance of up to \$80.0 million in bonds for a new KBI headquarters in downtown Topeka. The Legislature approved the use of American Rescue Plan Act State Relief Fund moneys not expended for their initially directed project to be used as a down payment, before bond issuance, or as initial principal payments on issued bonds for the new headquarters.

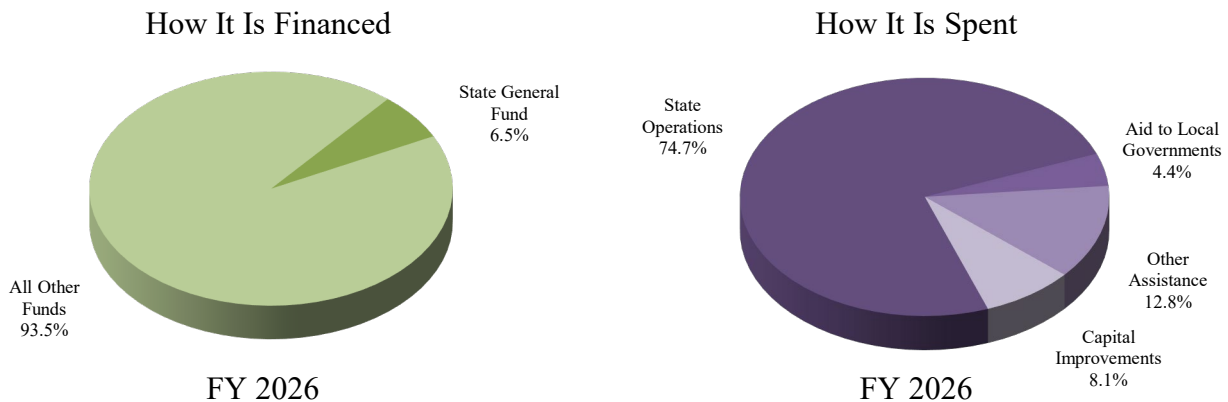
Kansas Sentencing Commission. The Legislature concurred with the Governor's budget recommendations for FY 2025 and added an additional \$931,629 from the State General Fund for the SB 123 Drug Treatment Program administered by the agency. The Legislature also agreed with the Governor's FY 2026 budget recommendation to increase SB 123 provider rates and added an additional \$1 for these expenses.

State 911 Board. The approved budget for FY 2026 totals \$43.1 million from all funding sources, with \$2.0 million from the State General Fund. The Legislature added \$2.0 million from the State General Fund to develop interior and exterior geographic information system data for critical infrastructure that would prioritize elementary and secondary schools. The Governor vetoed this item because the agency currently does not have the capacity to enact the program, and this program will require additional funding in future years to implement across the state. However, the veto was overridden.

Agriculture & Natural Resources Summary

The Agriculture and Natural Resources agencies promote, protect, and restore natural resources in Kansas. This includes agricultural product regulation and inspection; public health maintenance through the control of infectious animal diseases; the promotion of agriculture; conservation of soil and water resources through the Department of Agriculture; regulation of confined animal feedlot operations and landfills as well as the management of municipal water supply and water treatment projects by the Department of Health and Environment; maintenance of state parks and wildlife areas through the Department of Wildlife and Parks; policy decision-making regarding water resources by the Kansas Water Office; and promotion of Kansas products by the Kansas State Fair.

For FY 2025, the Legislature approved expenditures for agriculture and natural resource agencies of \$432.9 million from all funding sources, including \$44.8 from the State General Fund, \$67.3 million from the State Water Plan Fund, and \$5.7 million from the Economic Development Initiatives Fund. For FY 2026, the Legislature approved total expenditures of \$355.6 million, with \$23.1 from the State General Fund, \$44.9 million from the State Water Plan Fund, and \$5.2 million from the Economic Development Initiatives Fund.



Department of Agriculture. For FY 2025, the Legislature concurred with the Governor's recommendations. For FY 2026, the Legislature concurred with the Governor's recommendation to add \$350,000 from the State General Fund for the Meat and Poultry Inspection Program. The Legislature deleted the Governor's recommendation of \$900,000 from the State General Fund for the Local Farm to Food Program and added \$3.0 million from the State General Fund that was not requested by the agency for Beyond Visual Line of Sight Operations Test Range funding for drone operations where the remote pilot and other observers can no longer maintain unaided visual contact with the unmanned aircraft. The Legislature also removed \$54,361 from the Economic Development Initiatives Fund for salaries and wages for the Agriculture Marketing Program in FY 2026. Finally, for FY 2026, the Governor recommended restructuring and consolidating the State Water Plan Fund based on a plan proposed by the agencies to provide better flexibility which included five new budget line items that line up

with established guiding principles of Water Quantity/Aquifers (Conserve and Extend the High Plains Aquifer), Water Quality (Improve the State's Water Quality), Resiliency (Reduce our Vulnerability to Extreme Events), Reservoirs (Secure, Protect, and Restore our Kansas Reservoirs), and Research and Education (Increase Awareness of Kansas Water Resources) aligning with the long-term goals of the water plan. The Governor recommended a \$9.4 million enhancement to the State Water Plan Fund for FY 2026. The Legislature did not concur with the Governor's recommendation and removed the five new budget lines reverting to the legacy account structure, using the FY 2025 base amount as the starting point and making changes from there. The Legislature removed \$7.0 million from the Governor's recommendation.

Kansas Department of Health & Environment—Environment. For FY 2025, the Legislature approved \$108.3 million, including \$19.2 million from the State General Fund, and \$13.4 million from the State Water

Plan Fund. This is the same as the Governor's recommendation for FY 2025. The approved amount includes supplemental funding totaling \$350,000 from the State General Fund for stabilization of the Hazardous Waste Fund while the agency works to realign fees with program needs.

For FY 2026, the Legislature approved \$86.6 million, including \$3.5 million from the State General Fund, and \$6.8 million from the State Water Plan Fund. This includes enhanced funding from the State General Fund totaling \$210,000 for the Livestock Waste Management Section for professional engineering services and administrative support, as the agency continues to struggle with hiring qualified professional engineers and \$350,000 for Hazardous Waste Fund stabilization as mentioned above. These enhancements were included in the Governor's recommendation. The approved amount also includes enhanced funding of \$425,000 recommended by the Governor for the Kansas Environmental Information Management System database, known as KEIMS. The Legislature appropriated the funding to the State Finance Council to allow for approval after the agency reported on improvements made to the tanks program useability. The report was given to the State Finance Council on June 6, 2025, and the Council approved the appropriation for the system.

The approved amount also includes State Water Plan Fund enhancements totaling \$1.2 million, including \$1.0 million for contamination remediation and \$150,000 for the Local Environment Protection Program. The Legislature did not adopt the Governor's recommended reorganization of State Water Plan Fund accounts utilizing the Guiding Principles for water initiatives. The total enhanced funding also varies from the Governor's recommendation which totaled \$3.5 million from the State Water Plan Fund, including \$500,000 for rural and private groundwater protection support, which would have increased testing of private wells in rural Kansas; \$1.0 million for water quality best management practices and partnership initiatives for the Watershed Restoration and Protection Strategy Program to target high-risk watershed and conduct a comprehensive evaluation on the effectiveness of the program; \$1.0 million and 1.0 FTE position for expanded contamination remediation to allow for clean-up at additional sites; and \$1.0 million for water planning and project development District Engineer

Program that would have included 6.0 FTE positions for an engineer at each of the agency's district offices.

Kansas State Fair. For FY 2025, the Legislature concurred with the Governor's recommendation. For FY 2026, the Legislature deleted the Governor's recommendation of \$135,000 from the State General Fund for agency operations. The Legislature appropriated \$365,152 from the State General Fund to prepay the remaining Expo Center debt service in FY 2026.

Kansas Water Office. For FY 2025, the Legislature concurred with the Governor's recommendations. For FY 2026, the Governor recommended restructuring and consolidating the State Water Plan Fund based on a plan proposed by the agencies to provide better flexibility which included five new budget line items that line up with established guiding principles of Water Quantity/Aquifers (Conserve and Extend the High Plains Aquifer), Water Quality (Improve the State's Water Quality), Resiliency (Reduce our Vulnerability to Extreme Events), Reservoirs (Secure, Protect, and Restore our Kansas Reservoirs), and Research and Education (Increase Awareness of Kansas Water Resources) aligning with the long-term goals of the water plan. The Governor recommended a \$6.3 million enhancement to the State Water Plan Fund for FY 2026. The Legislature did not concur with the Governor's recommendation and removed the five new budget lines reverting to the legacy account structure, using the FY 2025 base amount as the starting point and making changes from there. The Legislature removed \$3.9 million from the Governor's recommendation. Also, the Governor recommended increasing the State Water Plan Fund transfer to the Water Projects Grant Fund by \$7.0 million and the Water Technical Assistance Fund by \$2.0 million in FY 2026. The Legislature did not concur with the Governor's recommendation and used the FY 2025 base amount as the starting point and making changes from there. For FY 2026, the Water Projects Grants Fund and Water Technical Assistance Fund each increased by \$500,000 above the amount authorized in statute. The Legislature removed \$6.5 million from the State Water Plan Fund transfer to the Water Projects Grant Fund and removed \$1.5 million from the Water Technical Assistance Fund from the Governor's recommendation in FY 2026. Finally, the Legislature removed the 2.00 positions requested by the agency and recommended by the Governor for FY

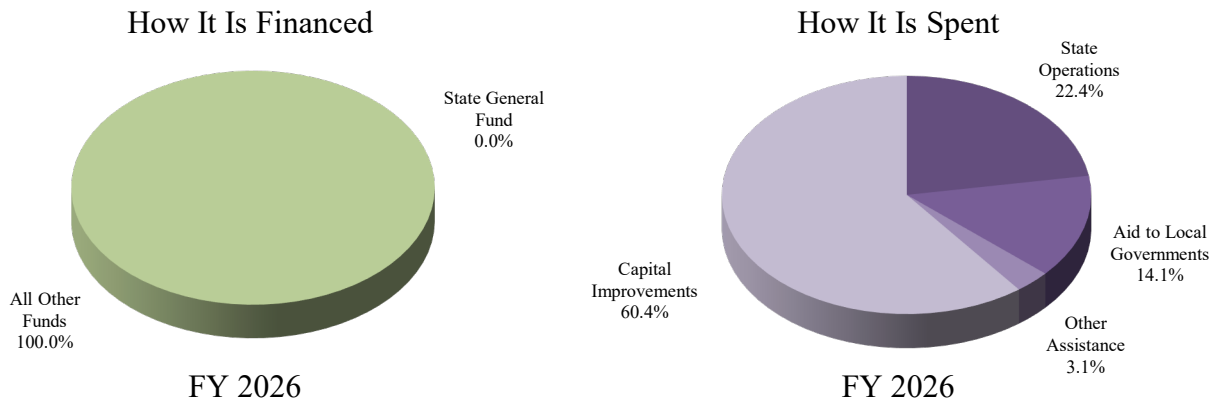
2026, including a water resource planner and a water conservation support position.

Department of Wildlife & Parks. The approved expenditures for FY 2025 total \$134.8 million from all funding sources, including \$5.1 million from the State General Fund, \$4.6 million from the Economic Development Initiatives Fund, and \$224,457 from the State Water Plan Fund. For FY 2026, the Legislature

approved \$128.7 million from all funding sources, with \$95,435 from the State General Fund, \$4.2 million for the Economic Development Initiatives Fund, and \$224,457 from the State Water Plan Fund. This is an Economic Development Initiatives Fund reduction of \$340,734 from the Governor's recommendation. The Legislature also added \$200,000 from American Rescue Plan Act interest for the Cheney Lake marina in FY 2026.

Transportation Summary

The Kansas Department of Transportation budget makes up all the expenditures for the Transportation function. The expenditures are dedicated to all modes of transportation infrastructure, including aviation, waterways, railroads, public transportation, as well as maintaining the state’s 10,000-mile highway system. The Department also aids local governments through project development, design, planning, and financial assistance to improve the quality and safety of local streets, roads, and bridges.



Department of Transportation

FY 2025. The FY 2025 approved budget for the Kansas Department of Transportation is \$2.6 billion from all funding sources, including \$2.3 billion from the State Highway Fund. The Legislature concurred with the Governor’s budget recommendation for FY 2025 and did not make any expenditure adjustments. There were no changes to the agency’s limitation on operations of \$343.5 million from the State Highway Fund.

FY 2026. The Legislature approved a total FY 2026 budget of \$1.7 billion from all funding sources, including \$1.5 billion from the State Highway Fund. The approved FY 2025 budget also includes an operating expenditure limitation of \$348.0 million from the State Highway Fund. The Legislature concurred with the Governor and included the Department in the statewide pay plan in FY 2026.

Construction & Maintenance. The following table summarizes the final approved construction and maintenance expenditures in FY 2025 and FY 2026. The figures include expenditures for construction operations but exclude expenditures financed from bond proceeds.

Regular Maintenance activities are designed to preserve, repair, and restore the roadway system to

accepted standards. Preservation projects protect the public’s investment in the state highway system by undertaking improvements that preserve the original condition for as long as possible. Modernization projects improve the safety and service of the existing system. Expansion/Enhancement projects include additions to the state highway system or projects which substantially improve safety, relieve traffic congestion, and improve access.

IKE Construction & Maintenance Costs (State Highway Fund Only --Dollars in Thousands)		
	FY 2025	FY 2026
Regular Maintenance	\$ 173,852	\$ 174,868
Preservation*	732,531	488,948
Modernization	286,348	136,841
Expansion/Enhancement*	458,798	90,000
Total	\$ 1,651,529	\$ 890,657

*Excludes bond proceeds

Transfers. The table on the following page lists all the approved transfers from the State Highway Fund. For FY 2025, the Legislature added \$500,000 to the transfer from the State Highway Fund to the Highway Patrol for capital improvements at the Training Academy in Salina. In total, the Legislature authorized \$143.0 million in external transfers from the State Highway Fund for FY 2025.

For FY 2026, the Legislature concurred with the Governor's recommendations and included the Highway Patrol and the Department of Revenue in the statewide pay plan, resulting in an increase to each

agency's transfer from the State Highway Fund. For FY 2026, the Legislature approved external State Highway Fund transfers totaling \$149.0 million, as shown below.

Transfers from the State Highway Fund			
<u>Receiving Agency</u>	<u>Purpose</u>	<u>FY 2025 Approved</u>	<u>FY 2026 Approved</u>
Department of Administration	Overhead Payments/Purchasing	\$ 210,000	\$ 210,000
Kansas Highway Patrol	KHP Operations	78,787,466	79,411,754
Kansas Highway Patrol	Motorist Assistance Program	295,000	295,000
Kansas Highway Patrol	KHP Operations - Rent	250,000	250,000
Kansas Highway Patrol	Scale Replacement	875,181	1,582,860
Kansas Highway Patrol	Executive Aircraft	1,500,000	1,500,000
Kansas Highway Patrol	Law Enforcement Aircraft	1,300,000	1,300,000
Kansas Highway Patrol	Salina Training Center	500,000	--
Department of Agriculture	Water Structures	128,379	128,379
Department of Education	School Bus Safety Fund	325,000	375,000
Wildlife & Parks	Department Access Road Fund	3,400,000	3,400,000
Wildlife & Parks	Bridge Maintenance Fund	200,000	200,000
Department of Revenue	Division of Vehicles Operating Fund	55,254,177	60,347,826
Total—State Highway Fund Transfers		\$ 143,025,203	\$ 149,000,819

Debt Service

Debt Service

The 2025 Legislature's approved budget includes final debt service estimates for FY 2025 and FY 2026, which are reflected in the schedule following this section. A total of \$142.6 million in FY 2025 will be spent from the State General Fund on debt service related to bonds. The Legislature made no changes to FY 2025 debt service expenditures recommended by the Governor. For FY 2026, the Legislature did not adopt the Governor's recommendation for the Department of Administration to swap \$2.6 million of the scheduled payment for the KPERS pension obligation bonds from the State General Fund with the Expanded Lottery Act Revenues Fund. The Legislature also added \$365,274 from the State General Fund in FY 2026 to the State Fair to prepay the remaining debt service for bonds issued for Expo Center rehabilitation and repair. The Legislature added bonding authority for various projects at higher education institutions, which will primarily be financed through special revenue funds and private donations. A total of \$117.5 million will be spent from the State General Fund on debt service related to bonds in FY 2026.

Ratings. When the Governor's budget was released, the issuer rating for Kansas from Moody's was "Aa2" which means the state's bond obligations are generally of high quality and have low credit risk. Moody's outlook for the state was "Stable." Moody's released an update to its credit analysis for the State of Kansas in December of 2024, which maintained the state's Aa2 stable rating.

Standard & Poor's issuer rating for Kansas at the time the Governor's budget was released was "AA-" with a "Positive" outlook, which generally means the state has a very strong capacity to meet financial commitments. In March 2025, Standard & Poor's released an update to its credit rating, decreasing Kansas from AA- with a positive outlook to AA- with a stable outlook. A positive outlook indicates a rating may increase in future analysis while a stable outlook indicates the state's creditworthiness will remain consistent within the outlook period.

Fitch's issuer rating for Kansas is AA with a stable outlook. Fitch cited Kansas' sustained trend of structurally balanced budgets, the rebuilding of the state's fiscal reserves to levels well above historical

norms, and a materially improved liquidity profile as factors in the positive rating.

The following are brief descriptions of significant changes that the Legislature made to the recommendations of the Governor on debt service projects or bonding authority the Legislature approved on its own initiative.

Department of Administration

ELARF Funding Swap. For FY 2026, a total payment of \$124.3 million will be made for the KPERS pension obligations bonds, with \$61.1 million from principal and \$63.2 million from interest. The payment is scheduled to be made with \$85.6 million from the State General Fund and \$38.6 million from the Expanded Lottery Act Revenues Fund (ELARF). Due to the projected ending balance in ELARF, the Governor recommended swapping \$2.6 million from the State General Fund portion of the debt service with ELARF as a one-time event. However, the Legislature did not adopt this recommendation and reverted to the scheduled funding mix.

Kansas State University

Capital Improvement Projects. The Legislature approved bonding authority totaling \$23.5 million for capital improvement projects related to the Animal Science Arena, the Agronomy Research and Innovation Center, the Global Center for Grain and Food Innovation, and Call Hall and Weber Hall for FY 2026.

University of Kansas

Student Housing. The Legislature approved bonding authority totaling \$100.0 million for student housing on the Lawrence campus for both FY 2026 and FY 2027.

Central District Development Project. The Legislature approved bonding authority totaling \$276.0 million to refinance bonds for the Central District Development project for both FY 2026 and FY 2027.

University of Kansas Medical Center

Cancer Center. The Legislature approved bonding authority totaling \$100.0 million for the construction of a cancer center in FY 2026.

Wichita State University

University Stadium. The Legislature approved bonding authority totaling \$60.0 million for the renovation of the University's stadium for FY 2026 and FY 2027.

Kansas Bureau of Investigation

New Headquarters Building. The Legislature authorized up to \$80.0 million for a 30-year bond

issuance for a new headquarters building in downtown Topeka. The bonds will be used to design, construct, renovate and equip the new headquarters. Prior to the issuance of the bonds, the agency will advise and consult with the Joint Committee on State Building Construction and the bonds will also be subject to approval of the State Finance Council. The agency will also certify to the State Finance Council any real property tax credits.

Kansas State Fair

Expo Center Rehabilitation. The Legislature appropriated \$365,152 from the State General Fund to prepay the remaining Expo Center debt service in FY 2026.

Indebtedness of the State

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	Prin. Balance June 30, 2026 Estimate
State General Fund Budgeted Debt Service					
Department of Administration					
Principal--Debt Service Refunding-2016H	5,190,000	5,465,000	25,725,062	--	--
Interest	1,096,263	829,441	553,376	--	
Principal--KPERS Pension Obligation Bonds	35,895,000	36,755,000	39,255,000	38,760,000	1,219,560,000
Interest	52,277,650	51,385,906	50,471,844	49,422,490	
Principal--Debt Service Refunding-2019F/G	4,437,964	4,642,422	4,846,881	5,155,574	39,095,000
Interest	2,137,502	1,935,759	1,723,939	1,486,617	
Principal--Debt Service Refunding-2020R	9,380,000	5,950,000	6,255,000	6,570,000	36,490,000
Interest	2,665,856	2,284,200	1,979,075	1,658,450	
Principal--Debt Service Refunding-2020S	550,000	575,000	5,273,600	--	--
Interest	224,000	194,064	178,000	--	
Principal--Debt Service Refunding-2021P	4,245,000	4,445,000	2,340,000	2,450,000	20,840,000
Interest	1,518,689	1,304,814	1,084,500	967,500	
Principal--2025A	--	--	--	4,378,000	119,042,000
Interest	--	--	--	5,888,988	
State Treasurer					
Principal--Water Storage	51,989,864	5,953	4,183	--	--
Interest	--	--	--	--	
Fort Hays State University					
Principal--Memorial Union Addition	--	5,855,000	--	--	See Spec. Rev.
Interest	--	140,045	--	--	
Kansas State University					
Principal--Biosecurity Research	--	--	1,590,000	1,665,000	15,364,850
Interest	--	--	606,100	526,600	
Principal--Polytechnic ESCO	192,500	162,125	202,500	207,500	1,360,500
Interest	32,194	37,670	43,350	38,216	
Principal--Salina Residence Hall	--	--	175,000	185,000	8,950,000
Interest	--	--	325,863	317,112	
KSU--Veterinary Medical Center					
Principal--Capital Lease	159,082	--	--	--	--
Interest	83,484	--	--	--	
Kansas State Fair					
Principal--Expo Center Rehabilitation	--	--	--	365,152	See Spec. Rev.
Interest	--	--	--	--	
Kansas Water Office					
Principal--Water Storage	2,988,250	--	--	--	--
Interest	--	--	--	--	
Total					
Principal	\$ 115,027,660	\$ 63,855,500	\$ 85,667,226	\$ 59,736,226	\$ 1,460,702,350
Interest	\$ 60,035,638	\$ 58,111,899	\$ 56,966,047	\$ 60,305,973	
Total--SGF Budgeted Debt Service	\$ 175,063,298	\$ 121,967,399	\$ 142,633,273	\$ 120,042,199	

Special Revenue Fund Budgeted Debt Service

Department of Administration					
Principal--KPERS Pension Obligation Bonds	19,105,000	20,130,000	19,665,000	22,335,000	228,315,000
Interest	16,999,327	15,961,703	14,898,142	13,759,221	

Indebtedness of the State

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	Prin. Balance June 30, 2026 Estimate
Department of Commerce					
Principal--Impact Program	18,075,000	--	--	--	--
Interest	6,761,250	108,066	--	--	--
Department for Aging & Disability Services					
Principal--St. Hospital Rehab. & Repair	2,453,994	260,000	--	--	--
Interest	131,200	8,450	--	--	--
Health & Environment--Environment					
Principal--Revolving Fund Water Projects	16,155,000	20,065,000	18,680,000	18,845,000	427,270,000
Interest	5,526,053	10,670,030	17,224,767	22,168,575	
Emporia State University					
Principal--Twin Towers Student Housing	600,000	635,000	665,000	--	--
Interest	94,991	64,689	33,250	--	--
Principal--Memorial Union Renovation	745,000	775,000	810,000	840,000	3,660,000
Interest	238,796	208,906	178,013	145,613	
Principal--Residence Hall/Abigail Morse Hall	1,275,000	1,340,000	1,405,000	1,475,000	22,410,000
Interest	988,489	924,283	857,788	787,538	
Fort Hays State University					
Principal--Memorial Union Addition	400,000	155,000	165,000	170,000	2,985,000
Interest	397,195	140,395	132,719	124,469	
Principal--Memorial Union Renovation	480,000	505,000	520,000	--	--
Interest	54,998	35,789	15,600	--	--
Principal--Weist Hall Replacement	885,000	920,000	955,000	985,000	19,040,000
Interest	756,517	720,927	684,355	655,705	
Kansas State University					
Principal--Steam Tunnels	78,990	170,189	44,591	--	Capital Lease
Interest	7,527	8,091	702	--	--
Principal--Jardine Hall	2,325,000	2,440,000	2,570,000	2,695,000	See Derby
Interest	1,979,449	1,859,252	1,737,369	1,608,869	
Principal--Student Union Parking	640,000	660,000	680,000	695,000	See Union Ren.
Interest	367,225	347,803	328,306	314,706	
Principal--Energy Conservation	2,103,708	456,348	765,000	805,000	6,665,000
Interest	353,681	206,213	291,450	253,200	
Principal--Energy Conservation-Tax Exempt	--	--	--	--	1,830,000
Interest	91,500	91,472	91,500	91,500	
Principal--Qualified Energy Conserv. Bonds	955,000	1,426,450	1,045,000	1,095,000	1,350,000
Interest	250,049	285,655	174,500	122,250	
Principal--Wefald Hall Residence & Dining	1,515,000	1,600,000	1,680,000	1,760,000	52,690,000
Interest	2,099,174	2,072,865	1,995,900	1,911,900	
Principal--Student Union Renovation	1,070,000	1,105,000	1,140,000	1,160,000	14,185,000
Interest	613,039	580,569	547,925	525,125	
Principal--Salina Residence Hall	--	340,000	--	--	--
Interest	--	328,763	--	--	--
Principal--Salina Student Life Center	--	--	--	--	1,600,000
Interest	63,967	38,622	81,600	81,600	

Indebtedness of the State

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	Prin. Balance June 30, 2026 Estimate
Kansas State University Cont'd.					
Principal--Child Care Center	21,010	185,000	195,000	200,000	See Derby
Interest	149,414	149,804	140,600	130,850	
Principal--Recreation Center	630,000	660,000	690,000	725,000	12,995,000
Interest	466,736	435,002	402,350	367,850	
Principal--Landfill Remediation	95,000	1,620,000	100,000	105,000	See Derby
Interest	94,690	771,203	84,700	79,700	
Principal--Chiller Plant	2,380,000	2,500,000	2,625,000	2,760,000	29,605,000
Interest	1,487,789	1,367,720	1,244,219	1,112,969	
Principal--Seaton Hall Renovation	2,120,000	2,185,000	2,250,000	2,295,000	38,960,000
Interest	1,576,018	1,511,566	1,447,194	1,402,194	
Principal--Electrical Upgrade	805,000	825,000	1,150,000	--	--
Interest	110,232	39,611	22,655	--	
Principal--Derby Dining Center	390,000	405,000	425,000	450,000	11,610,000
Interest	461,097	441,932	421,950	400,700	
Principal--Strong Complex	--	--	--	610,000	24,605,000
Interest	--	--	461,471	1,058,150	
Principal--Deferred Maintenance Support	300,000	300,000	--	--	--
Interest	--	--	--	--	
Kansas State University--ESARP					
Principal--Knox Land	85,000	85,000	85,000	--	Capital Lease
Interest	13,360	12,545	3,298	--	
KSU--Veterinary Medical Center					
Principal--Energy Conservation	--	167,151	--	--	--
Interest	6,627	37,766	--	--	
Principal--Capital Lease	209,464	368,547	368,546	368,546	Capital Lease
Interest	5,887	89,372	89,371	89,371	
Pittsburg State University					
Principal--Housing Renovation/New Housing	425,000	--	--	--	--
Interest	6,372	--	--	--	
Principal--Overman Student Center/Housing	845,000	1,076,005	1,430,000	1,500,000	16,535,000
Interest	759,434	798,148	824,825	753,325	
Principal--Overman Student Center	70,000	288,995	--	--	--
Interest	1,039	94,516	--	--	
Principal--Willard Hall	220,000	--	--	--	--
Interest	4,616	--	--	--	
Principal--Energy Conservation Project	726,978	415,000	--	--	--
Interest	33,588	20,730	--	--	
Principal--Parking Facility	256,324	235,000	245,000	250,000	795,000
Interest	22,835	41,760	35,025	27,600	
Principal--Student Housing	565,000	585,000	600,000	620,000	5,595,000
Interest	216,222	197,811	181,306	163,006	
University of Kansas					
Principal--Student Housing-GSP Hall	415,000	435,000	455,000	475,000	6,145,000
Interest	308,115	287,450	265,700	242,950	

Indebtedness of the State

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	Prin. Balance June 30, 2026 Estimate
University of Kansas Cont'd.					
Principal--Student Housing-McCollum Hall	1,435,000	1,505,000	1,580,000	1,660,000	27,545,000
Interest	1,292,410	1,218,335	1,145,775	1,066,775	
Principal--Student Housing-Hashinger Hall	400,000	415,000	440,000	465,000	5,190,000
Interest	248,311	227,878	207,631	185,631	
Principal--Student Housing-Corbin Hall	415,000	435,000	455,000	480,000	10,525,000
Interest	456,987	434,598	414,613	391,863	
Principal--Student Housing-Student Housing	1,460,000	1,595,000	1,675,000	1,765,000	3,815,000
Interest	488,240	413,765	335,650	251,900	
Principal--McCollum Hall Parking	195,000	205,000	215,000	225,000	715,000
Interest	60,739	50,894	40,756	30,006	
Principal--Student Rec. Center	345,000	360,000	375,000	400,000	--
Interest	73,973	56,410	38,750	20,000	
Principal--Energy Conservation	1,385,000	1,470,000	1,560,000	1,650,000	675,000
Interest	336,883	266,341	194,250	116,250	
Principal--Engineering Facility	2,340,000	2,460,000	2,580,000	2,710,000	43,160,000
Interest	1,914,391	1,718,604	1,674,600	1,545,600	
Principal--Earth, Energy & Environ. Center	720,000	755,000	795,000	835,000	18,320,000
Interest	795,276	758,066	721,744	681,994	
University of Kansas Medical Center					
Principal--Hemenway Research Building	2,698,750	2,847,500	3,000,500	2,269,500	8,845,000
Interest	890,124	755,480	613,105	463,080	
Principal--Research Institute	905,000	945,000	995,000	1,045,000	4,720,000
Interest	379,928	334,998	288,250	238,500	
Principal--Health Education Building	600,000	630,000	660,000	695,000	15,250,000
Interest	662,119	629,408	600,706	567,706	
Principal--Energy Conservation	476,250	502,500	529,500	400,500	See Hem. Bldg.
Interest	157,080	133,320	108,195	81,720	
Principal--Parking Garage 5	1,500,000	1,545,000	1,590,000	1,640,000	32,300,000
Interest	591,682	1,056,115	1,196,550	1,148,850	
Wichita State University					
Principal--NIAR Tech & Innovation Building	--	--	--	377,442	14,822,558
Interest	--	--	--	570,000	
Principal--Geology Building	--	--	--	440,762	--
Interest	--	--	--	665,625	
Principal--Shocker Residence Hall	1,375,000	1,440,000	1,510,000	1,585,000	46,175,000
Interest	1,579,010	1,513,990	1,443,600	1,368,100	
Principal--Engineering Research Lab	855,000	900,000	--	--	--
Interest	87,744	45,000	--	--	
Principal--Energy Conservation	--	--	--	--	--
Interest	60,915	--	--	--	
Principal--Convergence Sciences 2	260,000	275,000	290,000	305,000	11,795,000
Interest	248,391	356,669	342,919	328,419	
Principal--Rhatigan Student Center	1,850,000	1,940,000	--	--	--
Interest	189,469	97,000	--	--	

Indebtedness of the State

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	Prin. Balance June 30, 2026 Estimate
Wichita State University Cont'd.					
Principal--Parking Garage	310,000	330,000	345,000	360,000	4,305,000
Interest	203,192	187,200	171,206	157,406	
Principal--Woolsey Hall	535,000	560,000	590,000	620,000	22,050,000
Interest	480,812	657,068	629,069	599,569	
Principal--Flats & Suites	1,345,000	1,415,000	1,485,000	1,560,000	41,225,000
Interest	1,363,926	1,297,213	1,226,463	1,152,213	
Principal--Clinton Hall Shocker Success Center	385,000	315,000	330,001	345,001	11,700,000
Interest	149,017	512,868	497,119	480,619	
Principal--Honors College	50,000	50,000	--	--	--
Interest	--	--	--	--	
Kansas State Fair					
Principal--Expo Center Rehabilitation	168,858	171,813	174,820	177,879	--
Interest	18,472	15,508	12,562	9,503	
Kansas Department of Transportation					
Principal--Highway Projects	231,410,000	103,415,000	106,125,000	109,390,000	1,304,085,000
Interest	72,781,155	67,234,306	71,303,252	75,939,000	
Total					
Principal	\$ 332,839,326	\$ 191,800,498	\$ 188,707,958	\$ 194,619,630	\$ 2,556,062,558
Interest	\$ 129,008,744	\$ 120,930,513	\$ 128,105,315	\$ 136,439,265	
Total Special Rev. Fund Debt Service	\$ 461,848,070	\$ 312,731,011	\$ 316,813,273	\$ 331,058,895	
Off Budget					
Principal--Curtis Building (2020K)	3,002,735	3,152,497	3,299,613	3,463,774	15,083,222
Interest	634,527	552,959	453,765	379,854	
Principal--Myriad Building (2020K)	571,274	582,321	597,365	611,246	See Curtis Building
Interest	44,256	37,858	62,672	49,291	
Principal--Debt Service Refunding-2019F/G	1,097,037	1,147,578	1,198,119	1,274,426	See SGF Bonds
Interest	527,378	470,731	426,147	367,483	
Total					
Principal	\$ 4,671,046	\$ 4,882,396	\$ 5,095,097	\$ 5,349,446	\$ 15,083,222
Interest	\$ 1,206,161	\$ 1,061,548	\$ 942,584	\$ 796,628	
Total--Off Budget Debt Service	\$ 5,877,207	\$ 5,943,944	\$ 6,037,681	\$ 6,146,074	
Master Lease Program					
Parsons State Hospital & Training Center					
Principal	12,546	12,952	6,632	--	--
Interest	932	526	107	--	
Kansas State University					
Principal	474,611	526,576	554,529	573,776	1,242,712
Interest	86,287	90,568	78,485	59,238	
Pittsburg State University					
Principal	28,477	10,597	10,742	--	--
Interest	566	256	110	--	
University of Kansas					
Principal	57,191	58,722	--	--	--
Interest	2,704	1,174	--	--	
University of Kansas Medical Center					
Principal	399,093	232,364	162,882	98,111	296,943
Interest	12,465	8,065	20,509	15,764	

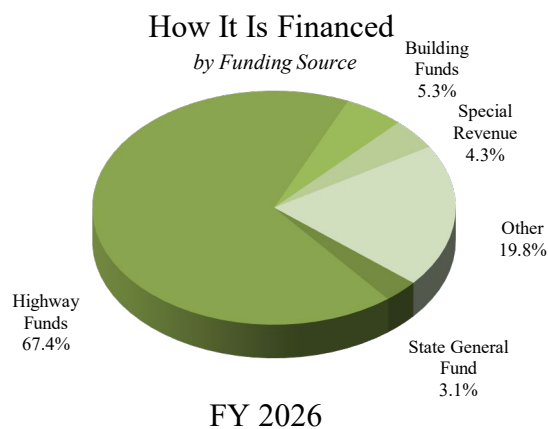
Indebtedness of the State

	FY 2023	FY 2024	FY 2025	FY 2026	Prin. Balance
	Actual	Actual	Estimate	Estimate	June 30, 2026
					Estimate
Department of Corrections					
Principal	3,128,782	3,178,658	3,229,329	3,280,808	1,659,965
Interest	217,504	167,628	116,957	65,478	
Department of Agriculture					
Principal	208,358	170,500	124,707	3,376	--
Interest	12,891	7,556	3,337	398	
Total					
Principal	\$ 4,309,058	\$ 4,190,369	\$ 4,088,821	\$ 3,956,071	\$ 3,199,620
Interest	\$ 333,349	\$ 275,773	\$ 219,505	\$ 140,878	
Total--Master Lease Program	\$ 4,642,407	\$ 4,466,142	\$ 4,308,326	\$ 4,096,949	
Off Budget					
Department of Administration					
Principal	926,918	919,501	972,633	996,329	\$ 1,540,190
Interest	124,839	102,257	79,125	55,429	
Total--Off Budget Master Lease	\$ 1,051,757	\$ 1,021,758	\$ 1,051,758	\$ 1,051,758	\$ 1,540,190
Facilities Conservation Improvement Program					
Pittsburg State University					
Principal	59,769	--	--	--	--
Interest	1,146	--	--	--	
Total					
Principal	\$ 59,769	\$ --	\$ --	\$ --	\$ --
Interest	\$ 1,146	\$ --	\$ --	\$ --	
Total--FCI Program	\$ 60,915	\$ --	\$ --	\$ --	

Capital Budget

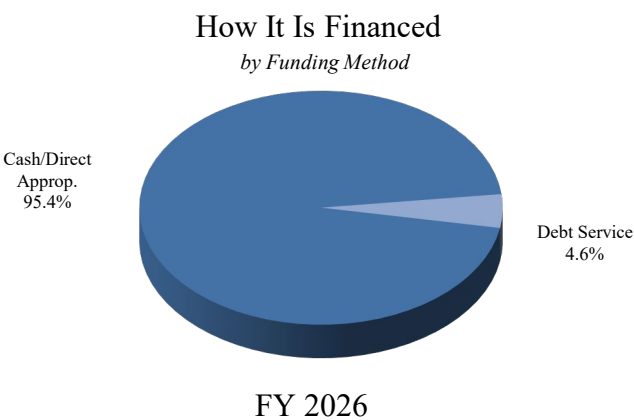
Capital Budget Summary

The Governor’s capital improvement recommendations totaled \$3,144.5 million from all funding sources, including \$382.6 million from the State General Fund, for FY 2025. The Legislature approved a FY 2025 capital improvements budget of \$3,142.7 million, including \$380.3 million from the State General Fund. For FY 2026, the Governor recommended \$1,504.6 million of capital improvement expenditures from all funding sources, including \$47.5 million from the State General Fund. The Legislature approved a FY 2026 capital improvements budget of \$1,508.6 million, including \$47.2 million from the State General Fund. The Project Adjustments section details the specific changes made by the Legislature to the Governor’s recommended capital budget.

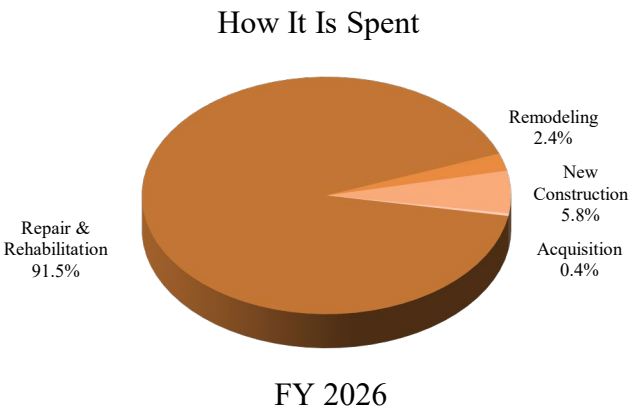


The pie charts above represent two views of how the capital budget is financed. The green pie chart illustrates the approved FY 2026 capital budget by source of financing and the blue pie chart presents FY 2026 expenditures by funding method. The State Highway Fund makes up the largest funding source for capital improvements with 67.4 percent. Cash and direct appropriations comprise the majority of project funding, with 92.7 percent of all projects being funded by this method.

The State Highway Fund in the Transportation function of government is the single largest source of funding for capital improvements in the state budget. The fund receives its revenues primarily through highway user fees on motor fuel, vehicle registrations, and a dedicated portion of sales and use taxes.



Consistent with the information shown in *The FY 2026 Governor’s Budget Report*, a pie chart of the approved FY 2026 capital budget by project classification is shown below in orange. Repair and rehabilitation make up the largest project classification with 86.3 percent. The Status of State Building Funds table on the next page shows the expenditures from those funds approved by the Legislature for FY 2025 and FY 2026.



Project Adjustments

The following is a brief description of significant changes that the Legislature made to the recommendations of the Governor on capital improvement projects or projects that the Legislature added on its own initiative.

Human Services

Department for Aging & Disability Services

State Hospital Rehabilitation & Repair. The Legislature did not recommend enhanced funding of \$3.5 million from the State Institutions Building Fund for rehabilitation and repair projects at the four state hospitals.

Remodeling Special Services Building. The Legislature did not recommend enhanced funding of \$926,000 from the State Institutions Building Fund for a significant remodeling project at Osawatomie State Hospital (OSH) in the Special Services building and the office area in the Miami County (MICO) House reintegration facility. This project would have involved asbestos abatement, installation of new vinyl flooring, repairing, and repainting wall surfaces, repairing the heating system, and improving site drainage and soil elevations. The Special Services Building was reroofed in 2013. However, the third floor has not been used and there is water damage from missing windows that could threaten the other floors in the building. This project was needed to protect the Information Technology & Health Information Management Department located in the basement and Staff Education and the Licensed Mental Health Technician Program located on the second floor. The third floor was also needed to relocate medical records from storage in buildings that are scheduled to be razed or renovated. This project would have also expanded office space at the MICO Sexual Predator Treatment Program reintegration facility.

Remodeling Adair A Building. The Legislature did not recommend enhanced funding of \$4.7 million from the State Institutions Building Fund for a significant remodeling project at OSH in the Adair A Building. The Adair Building is the primary facility for Adair Acute Care (AAC), the certified component of OSH. AAC is an acute care unit for involuntarily 96 committed adults in mental health crisis who have been referred for treatment from the counties within the OSH catchment area. AAC serves higher acuity patients with the goal of rapidly stabilizing after a crisis, starting, or reestablishing a treatment plan, and placing the individual in their home community with wrap around services. Adair has two patient units (A and B) with 15

patient rooms on each unit. Some of the rooms are double occupancy which makes the average daily census approximately 48-52 patients.

In September 2024, AAC patients, staff and treatment teams were moved to the newly renovated Biddle Building. This proposal would have renovated the building to update flooring, plumbing, electrical, HVAC systems, patient common areas, medication rooms, and unit treatment rooms to meet the current standards for life safety and behavioral health treatment. The primary goal was to move the building to single occupancy rooms for improved patient management, staff safety, and more efficient treatment. The experience with remodeling Biddle provides standards and designs that can be reused for the Adair Building remodeling. Bringing Adair A up to a current standard of care and with updated finishes that match the recent remodels on Biddle and Adair B including safety and security updates would have made 30 more patient rooms available to increase the OSH capacity from 159 to 189 by the end of FY 2028. This project would have renovated one of the patient units on A building and the common spaces between units A and B. The renovation of the other patient unit was included in the request for FY 2027.

Education

Board of Regents

Educational Building Fund. The Governor recommended \$58.5 million from the Educational Building Fund for capital improvement projects at the state universities for FY 2026. The Legislature added \$3.5 million for FY 2026 from the Educational Building Fund and approved a total of \$62.0 million.

Kansas Campus Restoration Fund. For FY 2026, the Governor recommended a \$32.7 million transfer from the State General Fund to the Kansas Campus Restoration Fund for capital improvement projects at the state universities, Washburn University, community colleges, and technical colleges. The Legislature suspended this transfer and approved transfers totaling \$30.2 million for FY 2026. Of that amount, \$13.2 million is from incentive funds from the Department of Commerce's Attracting Powerful Economic Expansion

Project, \$5.0 million from federal American Rescue Plan Act funds, \$5.0 million from the water supply storage debt payment for Milford and Perry reservoirs State General Fund account of the State Treasurer, and \$7.0 million from the State General Fund.

School for the Blind

Johnson Building. For FY 2026, the Legislature did not concur with the Governor's recommendation to remodel the Johnson Building for the Pre-K daycare program. This resulted in a reduction of expenditures from the State Institutions Building Fund totaling \$470,000 in FY 2026 from the Governor's recommendations.

Historical Society

Kansas Museum of History Rehabilitation & Repair. The Governor recommended \$905,000 from

the State General Fund for FY 2025 for rehabilitation and repair of interior walls within the gallery of the Kansas Museum of History, which the Legislature did not approve.

Historical Society Rehabilitation & Repair. The Legislature did not approve the Governor's recommendation for \$250,000 from the State General Fund for additional rehabilitation and repair funding for FY 2026.

Mobile Shelving Repair. The Legislature did not concur with the Governor's recommendation for \$302,500 from the State General Fund for FY 2026 to replace the agency's mobile shelving system.

Grinter Place Parking. For FY 2026, the Legislature did not approve the Governor's recommendation for \$203,040, from all funding sources, including \$128,040 from the State General Fund for rehabilitation and repair of the parking lots at the Grinter Place state historic site.

Status of State Building Funds				
	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2026 Approved
Educational Building Fund				
Beginning Balance	\$ 45,536,170	\$ 57,124,155	\$ 60,202,946	\$ 3,561,705
Released Encumbrances/Adjs.	5,793	18,909	--	--
Property Tax	44,303,002	48,119,640	50,150,000	51,840,000
Motor Vehicle Taxes	3,999,874	4,090,570	4,172,381	4,255,829
Resources Available	\$ 93,844,839	\$109,353,273	\$114,525,328	\$ 59,657,533
Expenditures	36,720,684	49,150,327	110,963,623	62,000,000
Ending Balance	\$ 57,124,155	\$ 60,202,946	\$ 3,561,705	\$ (2,342,467)
State Institutions Building Fund				
Beginning Balance	\$ 26,364,188	\$ 32,913,540	\$ 37,693,434	\$ 14,517,859
Released Encumbrances/Adjs.	1,427,840	60,967	--	--
Property Tax	22,137,033	23,926,821	25,920,000	26,530,000
Motor Vehicle Taxes	1,999,637	2,044,978	2,085,878	2,127,595
Resources Available	\$ 51,928,698	\$ 58,946,307	\$ 65,699,312	\$ 43,175,454
Expenditures	19,015,158	21,252,873	51,181,453	14,861,436
Ending Balance	\$ 32,913,540	\$ 37,693,434	\$ 14,517,859	\$ 28,314,018
Correctional Institutions Building Fund				
Beginning Balance	\$ 2,495,490	\$ 2,425,030	\$ 1,758,421	\$ 21,608
Released Encumbrances/Adjs.	21,408	6	--	--
Gaming Revenues	4,992,000	4,992,000	4,992,000	4,992,000
Resources Available	\$ 7,508,898	\$ 7,417,036	\$ 6,750,421	\$ 5,013,608
Expenditures	5,083,868	5,658,615	6,728,813	4,992,000
Ending Balance	\$ 2,425,030	\$ 1,758,421	\$ 21,608	\$ 21,608

Public Safety

Department of Corrections

Legislative Lapses of Reappropriations. The Legislature chose to lapse \$363,688 of State General Fund monies that had been reappropriated to FY 2025 for general rehabilitation and repair projects at the Department of Corrections.

Lansing Razing & Warehouse. The Governor's recommendation for FY 2026 included \$11.0 million from the State Institutions Building Fund to raze old structures and construct a new warehouse at Lansing Correctional Facility. The Legislature did not concur with this recommendation and deleted it from the Department's FY 2026 budget.

Highway Patrol

Salina Campus Critical Maintenance. For FY 2025, the Governor recommended \$1.1 million from the State General Fund to complete critical repair projects at the Highway Patrol's training academy campus in Salina. The Legislature deleted this funding and replaced it with a \$500,000 transfer from the State Highway Fund.

Salina Dispatch Center. The Legislature added a \$24.0 million transfer of ARPA interest to the Highway Patrol in FY 2026 for the construction of a new central dispatch facility in Salina. The appropriation language for this item clarifies that if there is an insufficient amount of ARPA interest to fund the project, the shortfall will be covered with State General Fund monies.

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Educational Building Fund					
Board of Regents					
Rehabilitation & Repair	262,000	107,000	107,000	58,500,000	62,000,000
Emporia State University					
Rehabilitation & Repair	3,656,603	7,371,932	7,371,932	--	--
Fort Hays State University					
Forsyth Library Renovation	1,060,261	1,134,000	1,134,000	--	--
Gross Coliseum HVAC	802,999	1,814,000	1,814,000	--	--
Rehabilitation & Repair	1,727,013	2,754,900	2,754,900	--	--
Kansas State University					
Rehabilitation & Repair	8,150,378	26,819,464	26,819,464	--	--
Seaton Hall Renovation Debt Service	2,185,000	2,250,000	2,250,000	--	--
Pittsburg State University					
Rehabilitation & Repair	4,033,352	12,962,709	12,962,709	--	--
University of Kansas					
Rehabilitation & Repair	13,454,330	35,039,690	35,039,690	--	--
University of Kansas Medical Center					
Rehabilitation & Repair	7,105,622	10,311,938	10,311,938	--	--
Wichita State University					
Rehabilitation & Repair	5,085,385	8,950,796	8,950,796	--	--
Subtotal--EBF	\$ 47,522,943	\$ 109,516,429	\$ 109,516,429	\$ 58,500,000	\$ 62,000,000
Other Non-Capital Expenditures	115,818	--	--	--	--
Kansas State University--Interest	1,511,566	1,447,194	1,447,194	--	--
Total--EBF	\$ 49,150,327	\$ 110,963,623	\$ 110,963,623	\$ 58,500,000	\$ 62,000,000
State Institutions Building Fund					
Department for Aging & Disability Services					
State Hospital Rehabilitation & Repair	9,053,860	17,609,741	17,609,741	6,941,700	3,452,500
State Hospital Remodeling	--	1,139,407	1,139,407	--	--
Special Services & MICO House Expansion	--	--	--	926,000	--
OSH Adair Renovation	--	--	--	4,690,500	--
State Hospital Razing of Buildings	--	3,150,200	3,150,200	--	--
Office of Veterans Services					
Emergency Repairs/Maintenance	198,367	172,055	172,055	177,417	177,417
DH Covered Walkway	7,007	--	--	--	--
Replacement of Burner Ctrl & Feed Sys	254,644	--	--	--	--
Peden Wing Remodel	53,630	604,537	604,537	--	--
Electrical Infrastructure	--	1,278,910	1,278,910	--	--
Exterior Door for Timmerman Bldg.	--	--	--	28,516	28,516
Steam Line Repair	--	--	--	650,000	650,000
Air Cooled Chillers	441,830	--	--	198,477	198,477
Exterior Door for Donlon	--	--	--	194,611	194,611
Ehlers Wing Remodel	--	--	--	446,500	446,500
Boiler Water Softener System	--	--	--	19,519	19,519
Holly Power Plant Steam Repair	--	--	--	98,609	98,609
Outside Lighting	277,418	--	--	--	--
Emergency Repairs/Maintenance	174,395	206,467	206,467	212,900	212,900
Lincoln Hall Electrical	37,035	--	--	--	--
Demolition of Structures	--	798,164	798,164	--	--
Cottage Painting	--	41,093	41,093	--	--
Halsey Hall Generator	--	213,000	213,000	--	--
Halsey Hall Air Unit	--	188,000	188,000	--	--
Halsey Hall Roof Replacement	--	498,000	498,000	--	--
Halsey Hall Shower Rooms	--	352,000	352,000	--	--
LTC Bariatric Room	3,859	180,000	180,000	--	--
KSH - Lincoln Hall HVAC Upgrade	--	213,675	213,675	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Office of Veterans Services, Cont'd					
KSH - Replace Fire Panels	--	238,700	238,700	--	--
KSH - Pharmacy Expansion	--	--	--	90,475	90,475
KSH - Infrastructure Upgrade	--	--	--	495,295	495,295
KSH - Preapproved Ongoing Projects	--	539,075	539,075	--	--
NE Kansas Veterans' Home	3,475,767	13,724,233	13,724,233	--	--
KVCP - Storage/Maintenance Bldg. & Fence	--	241,696	241,696	--	--
KVCP - Committal Shelter Doors (WaKeeney)	--	45,000	45,000	--	--
KVCP - Committal Shelter Doors (Ft. Dodge)	--	45,000	45,000	--	--
KVCP - Preapproved Ongoing Projects	--	169,260	169,260	--	--
School for the Blind					
Safety & Security Systems	241,278	277,469	277,469	306,342	306,342
HVAC Systems	1,043,319	1,155,054	1,155,054	1,418,500	1,418,500
Repair & Rehabilitation--General	420,001	482,986	482,986	872,718	872,718
R&R--Hazardous Materials Abatement	--	180,000	180,000	--	--
R&R--Edlund Building Improvements	--	250,000	250,000	--	--
R&R--Johnson Gym	--	886,789	886,789	--	--
R&R--Window Replacement	--	255,256	255,256	--	--
Electrical Safety Upgrade	204,160	--	--	--	--
Brighton Building Elevator	400,969	--	--	--	--
Security Perimeter Fencing	318,250	--	--	--	--
Track Stabilization	100,000	--	--	--	--
Hazardous Materials Abatement	--	--	--	180,000	180,000
Campus Gas Service Upgrade	--	--	--	270,000	270,000
Renovate Pre-K & Infant Area	--	--	--	470,000	--
School for the Deaf					
Safety & Security Systems	317,156	364,149	364,149	397,356	397,356
HVAC Systems	683,271	655,000	655,000	1,592,750	1,592,750
General Rehabilitation & Repair	474,711	545,128	545,128	1,295,712	1,295,712
Utility Service Tunnel Repairs	1,294,250	1,885,341	1,885,341	200,000	200,000
Hazardous Materials Abatement	--	--	--	90,000	90,000
Gas Line to Taylor Pool	--	--	--	70,000	70,000
Taylor Building Roof	--	--	--	350,000	350,000
Department of Corrections					
Rehabilitation & Repair	--	694,286	694,286	913,619	913,619
Lansing Razing Projects	--	--	--	5,463,357	--
Lansing Warehouse	--	--	--	5,538,242	--
Kansas Juvenile Correctional Complex					
Rehabilitation & Repair	1,225,637	354,036	354,036	--	--
Subtotal--SIBF	\$ 20,700,814	\$ 49,633,707	\$ 49,633,707	\$ 34,599,115	\$ 14,021,816
KDADS Projects--Interest	8,450	--	--	--	--
KDADS Noncapital	--	--	--	--	--
LSH Wastewater Treatment	129,620	129,620	129,620	129,620	129,620
LSH Security Cameras	--	132,382	132,382	--	--
LSH Video Surveillance System	90,114	217,858	217,858	--	--
OSH Biddle Courtyard	--	492,886	492,886	--	--
State Building Insurance Premium	325,000	575,000	575,000	710,000	710,000
Total--SIBF	\$ 21,253,998	\$ 51,181,453	\$ 51,181,453	\$ 35,438,735	\$ 14,861,436
Correctional Institutions Building Fund					
Department of Corrections					
Rehabilitation & Repair	91,529	4,184,265	4,184,265	4,141,735	4,141,735
El Dorado Correctional Facility					
Rehabilitation & Repair	536,687	216,512	216,512	--	--
Ellsworth Correctional Facility					
Rehabilitation & Repair	616,003	298,713	298,713	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Hutchinson Correctional Facility					
Rehabilitation & Repair	27,874	42,923	42,923	--	--
Lansing Correctional Facility					
Rehabilitation & Repair	657,783	425,909	425,909	--	--
Larned State Correctional Facility					
Rehabilitation & Repair	579,229	545,800	545,800	--	--
Norton Correctional Facility					
Rehabilitation & Repair	378,326	231,030	231,030	--	--
Topeka Correctional Facility					
Rehabilitation & Repair	1,471,385	43,871	43,871	--	--
Winfield Correctional Facility					
Rehabilitation & Repair	489,416	24,525	24,525	--	--
Subtotal--CIBF	\$ 4,848,232	\$ 6,013,548	\$ 6,013,548	\$ 4,141,735	\$ 4,141,735
State Building Insurance Premium	550,000	675,000	675,000	810,000	810,000
Other Non-Capital Expenditures	260,383	40,265	40,265	40,265	40,265
Total--CIBF	\$ 5,658,615	\$ 6,728,813	\$ 6,728,813	\$ 4,992,000	\$ 4,992,000
State General Fund					
Department of Administration					
Rehabilitation & Repair	4,963,780	5,000,000	5,000,000	5,000,000	5,000,000
2016H Debt Service	5,465,000	25,725,062	25,725,062	--	--
2019FG Debt Service	4,642,422	4,846,881	4,846,881	5,155,574	5,155,574
2021P Debt Service	4,445,000	2,340,000	2,340,000	2,450,000	2,450,000
2020R Debt Service	5,950,000	6,255,000	6,255,000	6,570,000	6,570,000
2020S Debt Service	575,000	5,273,600	5,273,600	--	--
2025A Debt Service	--	--	--	4,378,000	4,378,000
Docking State Office Building Renovation	102,500	4,965,515	4,965,515	--	--
Mail Scanning Building	--	400,000	400,000	--	--
State Treasurer					
Water Supply Storage Debt Payment	5,953	4,183	4,183	--	--
Department of Health & Environment					
Laboratory Construction	209,373	3,051,665	3,051,665	--	--
Department for Aging & Disability Services					
South Central Regional Hospital	--	76,298,754	76,298,754	12,115,116	12,115,116
Osawatomie State Hospital					
Rehabilitation & Repair	2,107	2,000	2,000	2,000	2,000
Kansas Neurological Institute					
Rehabilitation & Repair	1,491	--	--	--	--
Highway Patrol					
Training Academy Critical Maintenance	--	1,059,000	--	--	--
Department of Labor					
Rehabilitation & Repair	173,614	120,000	120,000	150,000	150,000
Security Upgrade	139,730	--	--	--	--
Eastman Basement Renovation	459,365	--	--	--	--
Vestibule Carpet at 401	298	--	--	--	--
Breakroom Remodel at 401	22,706	--	--	--	--
Cast Iron Inspection & Repair	3,185	--	--	--	--
Entry Doors at 401/1309	--	126,000	126,000	--	--
Parking Lots at All Locations	--	--	--	30,000	30,000
AC Units & VAV Boxes at 401	--	582,000	582,000	--	--
Air Handlers & VAV Boxes at 1309	--	--	--	330,000	330,000
First Floor Reconfiguration at 401	--	150,000	150,000	--	--
Land for Additional Parking at 2650	--	--	--	186,000	186,000
Commercial Exhaust Fans at All Locations	--	18,000	18,000	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Office of Veterans Services					
Road Installation in Garden B (Ft. Dodge)	--	70,000	70,000	--	--
Scattering Garden Wall (Ft. Dodge)	--	35,000	35,000	--	--
Committal Shelter Restrooms (Ft. Riley)	--	262,911	262,911	--	--
Committal Shelter Restrooms (WaKeeney)	--	--	--	76,999	76,999
Memorial Walks (All Locations)	--	--	--	96,000	96,000
Emergency Repair & Maintenance	768	28,980	28,980	28,980	28,980
Board of Regents					
Demolition of Buildings	--	4,950,000	4,950,000	--	--
Emporia State University					
Rehabilitation & Repair	3,255,185	9,253,306	9,253,306	--	--
Fort Hays State University					
Rehabilitation & Repair	1,213,879	--	--	--	--
Forsyth Library Renovation	1,429,507	1,516,000	1,516,000	--	--
Gross Coliseum HVAC	1,392,152	133,462	133,462	--	--
Nursing Workforce Development Expansion	--	15,000,000	15,000,000	--	--
Memorial Union Addition Debt Service	5,855,000	--	--	--	--
Kansas State University					
Deferred Maintenance	201,186	--	--	--	--
Capital Renewal	6,299,693	14,695,904	14,695,904	--	--
Seaton Hall Training Lab	912,984	--	--	--	--
Building Demolition	4,965,665	5,815,882	5,815,882	--	--
Ag Innovative Initiative	--	25,000,000	25,000,000	--	--
Polytechnic ESCO Debt Service	162,125	202,500	202,500	207,500	207,500
Biosecurity Research	--	1,590,000	1,590,000	1,665,000	1,665,000
Salina Residence Hall	--	175,000	175,000	185,000	185,000
Pure Imagination Facility	--	--	--	--	--
KSU--ESARP					
Water Lab HVAC	83,055	--	--	--	--
Rehabilitation & Repair	35,050	--	--	--	--
Pittsburg State University					
Building Rehabilitation & Repair	1,350,429	4,863,467	4,863,467	--	--
NIMA Prove-Out Facility	271,532	3,728,468	3,728,468	--	--
American Center for Reading Improvements	--	2,000,000	2,000,000	--	--
University of Kansas					
Capital Renewal	5,343,284	9,950,344	9,950,344	--	--
Building Demolition	31,708	139,284	139,284	--	--
University of Kansas Medical Center					
Rehabilitation & Repair	2,250,887	2,250,000	2,250,000	--	--
Rehabilitation & Repair	942,115	--	--	--	--
Wichita Biomedical Campus	--	6,500,000	6,500,000	--	--
Cancer Research Facility	--	75,000,000	75,000,000	--	--
Wichita State University					
Wichita Biomedical Campus	--	3,790,008	3,790,008	--	--
Building Demolition	245,424	1,149,576	1,149,576	--	--
Capital Renewal	3,030,185	2,702,651	2,702,651	--	--
NIAR-Planning Growth Initiative	5,470,993	--	--	--	--
Historical Society					
Rehabilitation & Repair	357,095	375,000	375,000	625,000	375,000
Air Handling Units/Chiller Replacement	--	2,760,000	2,760,000	--	--
Shawnee Indian Mission: Replace Roofs	112,054	237,946	237,946	--	--
Charles Curtis Home	--	300,000	300,000	--	--
Kansas Museum of History: R&R	--	905,000	--	--	--
State Archives Mobile Shelving Repair	--	--	--	302,500	--
Grinter Place: ADA & Visitor Parking	--	--	--	128,040	--
Department of Corrections					
Rehabilitation & Repair	3,463,967	1,026,033	662,345	4,000,000	4,000,000
Career Campus	--	20,000,000	20,000,000	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Ellsworth Correctional Facility					
Rehabilitation & Repair	--	--	--	--	--
El Dorado Correctional Facility					
Rehabilitation & Repair	3,978	--	--	--	--
Hutchinson Correctional Facility					
Rehabilitation & Repair	5,826	--	--	--	--
Larned State Correctional Facility					
Rehabilitation & Repair	2,016	--	--	--	--
Lansing Correctional Facility					
Rehabilitation & Repair	248,251	--	--	--	--
Norton Correctional Facility					
Rehabilitation & Repair	14	--	--	--	--
Topeka Correctional Facility					
Rehabilitation & Repair	5,506	--	--	--	--
Winfield Correctional Facility					
Rehabilitation & Repair	11,832	--	--	--	--
Kansas Juvenile Correctional Complex					
Rehabilitation & Repair	311,633	--	--	--	--
Adjutant General					
Rehabilitation & Repair	2,003,222	4,366,215	4,366,215	3,500,000	3,500,000
Hays Armory	1,288,490	15,797,490	15,797,490	--	--
State Defense Building Remodel	1,868	472,682	472,682	--	--
KC Armory Floor Restoration	818,562	389,538	389,538	--	--
Kansas Bureau of Investigation					
Rehabilitation & Repair	57,809	300,000	300,000	300,000	300,000
State Fair					
Expo Center Debt Service Retirement	--	--	--	--	365,152
Bison Arena Rehabilitation & Repurpose	5,324,592	3,582,570	3,582,570	--	--
Rehab & Repair	2,449,140	855	855	--	--
Department of Wildlife & Parks					
Parks Major Maintenance	--	200,000	200,000	--	--
Dam Repairs	617,160	1,882,840	1,882,840	--	--
Trails development	--	3,000,000	3,000,000	--	--
Total--State General Fund	\$ 88,987,345	\$ 382,616,572	\$ 380,288,884	\$ 47,481,709	\$ 47,166,321
Regents Restricted Funds					
Board of Regents					
Kansas Campus Restoration	--	--	--	32,700,000	30,200,000
Emporia State University					
Building Rehabilitation & Repair	5,789,575	14,790,516	14,790,516	17,799,684	17,799,684
Twin Towers Student Housing Debt Service	635,000	665,000	665,000	--	--
Memorial Union Renovation Debt Service	775,000	810,000	810,000	840,000	840,000
Abigail Morse Residence Hall Debt Service	1,340,000	1,405,000	1,405,000	1,475,000	1,475,000
Fort Hays State University					
Gross Coliseum HVAC	816,351	5,000,000	5,000,000	--	--
Forsyth Library Renovation	--	8,000,000	8,000,000	9,134,000	9,134,000
Parking Maintenance	570,087	200,000	200,000	200,000	200,000
Athletic Complex	18,000	1,749,903	1,749,903	--	--
Rehabilitation & Repair	1,560,683	1,000,000	1,000,000	400,000	400,000
Memorial Union Addition Debt Service	155,000	165,000	165,000	170,000	170,000
Memorial Union Renovation Debt Service	505,000	520,000	520,000	--	--
Weist Hall Replacement Debt Service	920,000	955,000	955,000	985,000	985,000
Kansas State University					
Deferred Maintenance	2,202,014	11,250,000	11,250,000	15,800,000	15,800,000
Rehabilitation & Repair	19,426,524	93,464,137	93,464,137	103,114,508	103,114,508
Parking Lot Maintenance	25,627	500,000	500,000	--	--
Steam Tunnels Capital Lease	170,189	44,591	44,591	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Kansas State University, Cont'd					
Jardine Hall Debt Service	1,941,500	2,570,000	2,570,000	2,695,000	2,695,000
Student Union Parking Debt Service	660,000	680,000	680,000	695,000	695,000
Energy Conservation Debt Service	456,348	765,000	765,000	805,000	805,000
Electrical Upgrade	825,000	1,150,000	1,150,000	--	--
Qualified Energy Conservation Bonds Debt Service	1,324,950	1,045,000	1,045,000	1,095,000	1,095,000
Wefald Hall Residence & Dining Debt Service	1,600,000	1,680,000	1,680,000	1,760,000	1,760,000
Student Union Renovation Debt Service	--	1,140,000	1,140,000	1,160,000	1,160,000
Chemical Waste Landfill	1,620,000	100,000	100,000	105,000	105,000
Child Care Development Center Debt Service	185,000	195,000	195,000	200,000	200,000
Salina Residence Hall	170,000	--	--	--	--
Recreation Center Debt Service	600,000	690,000	690,000	725,000	725,000
Chiller Plant Debt Service	2,500,000	2,625,000	2,625,000	2,760,000	2,760,000
Seaton Hall Renovation Debt Service	--	--	--	2,295,000	2,295,000
Deferred Maintenance Support	300,000	--	--	--	--
Derby Dining Center Debt Service	405,000	425,000	425,000	450,000	450,000
Strong Complex Debt Service	--	--	--	610,000	610,000
Master Lease	1,935,000	481,110	481,110	497,528	497,528
Kansas State University--ESARP					
Entomology HVAC/Lab Expansion	349,916	--	--	--	--
Knox Land	85,000	85,000	85,000	--	--
KSU--Veterinary Medical Center					
Rehibition & Repair	1,427,488	6,251,419	6,251,419	--	--
KSUIC-CVM Capital Lease	368,547	368,546	368,546	368,546	368,546
Energy Conservation	167,151	--	--	--	--
Pittsburg State University					
Building Rehabilitation & Repair	1,654,634	5,620,000	5,620,000	620,000	620,000
Deferred Maintenance	--	6,739,484	6,739,484	1,000,000	1,000,000
Overman Student Center Rehabilitation & Repair	--	250,000	250,000	250,000	250,000
Parking Maintenance	119,098	200,000	200,000	200,000	200,000
Overman Student Center/Housing Debt Service	1,076,005	1,430,000	1,430,000	1,500,000	1,500,000
Overman Student Center Debt Service	288,995	--	--	--	--
Energy Conservation Debt Service	415,000	--	--	--	--
Parking Facility Debt Service	235,000	245,000	245,000	250,000	250,000
Student Housing Debt Service	585,000	600,000	600,000	620,000	620,000
University of Kansas					
Deferred Maintenance	319,376	6,370,799	6,370,799	6,950,000	6,950,000
Rehabilitation & Repair	32,162,138	119,390,258	119,390,258	--	--
Memorial Stadium Renovations	64,929,760	20,000,000	20,000,000	--	--
Kansas Geological Survey Renovations	--	2,712,451	2,712,451	1,000,000	1,000,000
Parking Maintenance	9,103	3,044,003	3,044,003	2,750,000	2,750,000
Student Housing	867,668	5,149,725	5,149,725	3,000,000	3,000,000
Kansas Law Enforcement Center Rehab & Repair	294,759	4,000,000	4,000,000	16,000,000	16,000,000
Student Housing-Hashinger Debt Service	415,000	440,000	440,000	465,000	465,000
Student Housing-Student Housing Debt Service	1,595,000	1,675,000	1,675,000	1,765,000	1,765,000
Student Housing-GSP Hall Debt Service	435,000	455,000	455,000	475,000	475,000
Student Housing-McCollum Hall Debt Service	1,505,000	1,580,000	1,580,000	1,660,000	1,660,000
Student Housing-Corbin Hall Debt Service	435,000	455,000	455,000	480,000	480,000
McCollum Hall Parking Debt Service	205,000	215,000	215,000	225,000	225,000
Student Recreation Center Debt Service	360,000	375,000	375,000	400,000	400,000
Energy Conservation Debt Service	1,470,000	1,560,000	1,560,000	1,650,000	1,650,000
Engineering Facility Debt Service	2,460,000	2,580,000	2,580,000	2,710,000	2,710,000
Earth, Energy & Environment Center Debt Service	755,000	795,000	795,000	835,000	835,000
University of Kansas Medical Center					
Rehabilitation & Repair	15,194,869	19,395,963	19,395,963	9,775,685	9,775,685
Parking Maintenance	16,689	2,100,000	2,100,000	2,200,000	2,200,000
Energy Conservation Debt Service	502,500	529,500	529,500	400,500	400,500

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
University of Kansas Medical Center, Cont'd					
Health Science Education Building	630,000	660,000	660,000	695,000	695,000
Research Institute Debt Service	945,000	995,000	995,000	1,045,000	1,045,000
Hemenway Research Building Debt Service	2,847,500	3,000,500	3,000,500	2,269,500	2,269,500
Parking Garage 5 Debt Service	1,545,000	1,590,000	1,590,000	1,640,000	1,640,000
Wichita State University					
Marcus Welcome Center Addition	3,273,765	--	--	--	--
Rehabilitation & Repair	10,077,028	11,317,518	11,317,518	5,303,759	5,303,759
University Stadium Project	--	7,125,000	7,125,000	8,775,000	8,775,000
Geology Building Remodel	--	--	--	10,000,000	10,000,000
NIAR Hub for Advanced Manufacturing	1,410,540	42,250,000	42,250,000	9,750,000	9,750,000
Wichita Biomedical Campus	--	155,502,995	155,502,995	--	--
Parking Maintenance	386,472	500,000	500,000	500,000	500,000
Geology Building Remodel Debt Service	--	--	--	440,762	440,762
NIAR Debt Service	--	--	--	377,442	377,442
Shocker Residence Hall Debt Service	1,440,000	1,510,000	1,510,000	1,585,000	1,585,000
Engineering Research Lab Debt Service	900,000	--	--	--	--
Convergence Sciences 2 Debt Service	275,000	290,000	290,000	305,000	305,000
Rhatigan Student Center Debt Service	1,940,000	--	--	--	--
Parking Garage Debt Service	330,000	345,000	345,000	360,000	360,000
Woolsey Hall Debt Service	560,000	590,000	590,000	620,000	620,000
Flats & Suites Debt Service	1,415,000	1,485,000	1,485,000	1,560,000	1,560,000
Clinton Hall Shocker Success Center Debt Service	315,000	330,001	330,001	345,001	345,001
Honors College Foundation Loan Debt Service	50,000	--	--	--	--
Total--Regents Restricted Funds	\$ 208,475,849	\$ 596,168,419	\$ 596,168,419	\$ 301,591,915	\$ 299,091,915
Special Revenue Funds					
Department of Administration					
Rehabilitation & Repair	343,427	--	--	--	--
Printing Plant Improvements	--	4,393,934	4,393,934	--	--
Capitol Complex Security Enhancement	1,207,493	1,668,518	1,668,518	--	--
Docking State Office Building Renovation	2,212,528	19,347,789	19,347,789	--	--
Department of Commerce					
Elevator Improvement Project - Topeka WFC	--	200,000	200,000	--	--
Roof, Facade & Soffit Replacement	--	--	--	130,000	130,000
Department for Children & Families					
Topeka Service Center	--	200,000	200,000	150,000	150,000
Larned State Hospital					
Surveillance System	--	110,000	110,000	--	--
Parsons State Hospital					
Rehabilitation & Repair	4,500	--	--	--	--
Osawatomie State Hospital					
Rehabilitation & Repair	527	750	750	750	750
Department of Labor					
Rehabilitation & Repair	115,734	80,000	80,000	100,000	100,000
Security Upgrade	93,154	--	--	--	--
Eastman Basement Renovation	305,983	--	--	--	--
Vestibule Carpet at 401	199	--	--	--	--
Breakroom Remodel at 401	15,138	--	--	--	--
Cast Iron Inspection & Repair	2,123	--	--	--	--
Entry Doors at 401/1309	--	84,000	84,000	--	--
Parking Lots at all locations	--	--	--	20,000	20,000
AC Units & VAV Boxes at 401	--	388,000	388,000	--	--
Air Handlers & VAV Boxes at 1309	--	--	--	220,000	220,000
First Floor Reconfiguration at 401	--	100,000	100,000	--	--
Land for Additional Parking at 2650	--	--	--	124,000	124,000
Commercial Exhaust Fans at All Locations	--	12,000	12,000	--	--

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
Office of Veterans Services					
Efficiency & Modernization	322,692	53,394	53,394	--	--
Columbarium Wall Expansion Project (Ft. Dodge)	568,164	44,029	44,029	--	--
Concrete Liners & Garden Expansion (Winfield)	--	1,331,218	1,331,218	--	--
School for the Blind					
HVAC Systems	599,654	--	--	--	--
School for the Deaf					
HVAC Systems	900,367	--	--	--	--
General Rehabilitation & Repair	110,017	--	--	--	--
Historical Society					
Grinter Place: ADA & Visitor Parking	--	--	--	75,000	--
Rehabilitation & Repair	154,652	--	--	--	--
Red Rocks Rehab & Repair	85,000	100,000	100,000	--	--
Marais des Cygnes Enhancements	--	--	--	200,000	200,000
Department of Corrections					
Rehabilitation & Repair	8,242	--	--	--	--
Adjutant General					
Rehabilitation & Repair	6,646,226	7,618,647	7,618,647	7,500,000	7,500,000
Great Bend FMS	6,885,202	--	--	--	--
State Defense Building Remodel	190,000	22,438,000	22,438,000	--	--
KC Armory Floor Restoration	3,280,687	1,168,613	1,168,613	--	--
Forbes ERCIP	--	5,000,000	5,000,000	1,000,000	1,000,000
Kansas Bureau of Investigation					
Great Bend HVAC	501	1,240,750	1,240,750	--	--
Highway Patrol					
Central Dispatch Facility	--	--	--	--	24,000,000
Training Academy Critical Maintenance	--	--	500,000	--	--
Troop J Major Projects	757,431	--	--	413,781	413,781
Training Academy Maintenance	382,144	--	--	57,460	57,460
Troop Facility Major Projects	142,979	958,360	958,360	1,131,485	1,131,485
Troop Facility Routine Maintenance	351,819	50,237	50,237	--	--
Troop I Scale House Replacement	--	1,197,500	1,197,500	1,197,500	1,197,500
Troop Storage & Expansion	--	1,280,000	1,280,000	--	--
Department of Health & Environment					
New Laboratory	1,698,056	652,075	652,075	--	--
Kansas State Fair					
Rehab & Repair	463,077	1,418,047	1,418,047	1,453,498	1,453,498
Debt Service	171,813	174,820	174,820	177,879	177,879
Emergency Command Center	294,491	247,680	247,680	--	--
Department of Wildlife & Parks					
Parks Major Maintenance	2,403,163	14,598,470	14,598,470	2,140,200	2,140,200
Land & Water Development	514,023	1,269,660	1,269,660	1,493,000	1,493,000
Wetlands Acquisition & Development	1,060,507	208,645	208,645	2,800,000	2,800,000
Building Maintenance	670,162	395,000	395,000	2,000,000	2,000,000
Motorboat Access	1,589,164	2,044,626	2,044,626	2,292,000	2,292,000
Road Maintenance	1,401,799	100,000	100,000	1,450,000	1,450,000
Bridge Maintenance	4,782	200,000	200,000	200,000	200,000
Coast Guard	351,777	225,000	225,000	200,000	200,000
Land Acquisition	675,472	400,000	400,000	400,000	400,000
Cabin Site Preparation	259,464	627,043	627,043	525,000	525,000
Shooting Range Development	53,053	1,147,910	1,147,910	2,842,500	2,842,500
Dam Repairs	64,306	1,065,076	1,065,076	625,000	625,000
Fish & Wildlife Major Maintenance	1,373,284	2,715,018	2,715,018	4,271,667	4,271,667
Trails development	761,754	7,294,582	7,294,582	5,597,000	5,597,000
Total--Special Revenue Funds	\$ 39,496,730	\$ 103,849,391	\$ 104,349,391	\$ 40,787,720	\$ 64,712,720

Expenditures for Capital Improvements by Project

	FY 2024 Actual	FY 2025 Gov. Rec.	FY 2025 Approved	FY 2026 Gov. Rec.	FY 2026 Approved
State Highway Fund					
Kansas Department of Transportation					
Rehabilitation & Repair	4,970,232	6,177,163	6,177,163	5,400,000	5,400,000
Reroof Buildings	7,912	1,437,138	1,437,138	446,758	446,758
Subarea Modernization	7,841,884	4,354,704	4,354,704	5,061,728	5,061,728
Purchase Land	432,854	67,927	67,927	--	--
Construct District One Headquarters - Topeka	1,626,317	23,585,292	23,585,292	--	--
Salt Storage Facilities	88,646	835,843	835,843	285,133	285,133
Update Electrical & Bay Extension Area Shops	36,847	1,739,328	1,739,328	1,930,654	1,930,654
Relocate Gardner Subarea	4,732,417	3,006,729	3,006,729	--	--
Surplus Property Warehouse Building - Topeka	--	--	--	2,755,836	2,755,836
Construction Office - Great Bend	--	--	--	1,637,756	1,637,756
Design Contracts	77,655,232	161,260,770	161,260,770	62,358,721	62,358,721
Preservation	762,930,187	591,481,403	591,481,403	488,947,617	488,947,617
City/County Construction	158,205,201	221,709,191	221,709,191	104,222,696	104,222,696
Construction Contracts	444,868,946	617,545,382	617,545,382	104,241,224	104,241,224
Debt Service on Highway Projects	103,415,000	106,125,000	106,125,000	109,390,000	109,390,000
Construction Operations	148,419,331	157,403,102	157,403,102	130,787,636	130,787,636
Total--State Highway Fund	\$ 1,715,231,006	\$ 1,896,728,972	\$ 1,896,728,972	\$ 1,017,465,759	\$ 1,017,465,759
Total--State Capital Improvements	\$ 2,125,262,919	\$ 3,144,527,038	\$ 3,142,699,350	\$ 1,504,567,953	\$ 1,508,600,266
Off-Budget Expenditures					
Department of Administration					
Curtis & Myriad Debt Service	1,147,578	1,198,119	1,198,119	1,274,426	1,274,426
State Facilities Improvements	3,734,818	3,896,978	3,896,978	4,075,020	4,075,020
Total--Off-Budget Expenditures	\$ 4,882,396	\$ 5,095,097	\$ 5,095,097	\$ 5,349,446	\$ 5,349,446

Schedules

Schedules 1.1—6.2—Summary of Expenditures present expenditures first by Category of Expenditure, then by Fund, as follows:

	<u>All Funding Sources</u>	<u>State General Fund</u>
Expenditure Summaries	1.1	1.2
Total Expenditures by Agency	2.1	2.2
State Operations	3.1	3.2
Aid to Local Governments	4.1	4.2
Other Assistance, Grants, and Benefits	5.1	5.2
Capital Improvements	6.1	6.2

In each case, a “1” after the decimal point (as in 1.1) indicates funding from all funding sources (State General Fund plus special revenue funds) and a “2” (as in 1.2) indicates State General Fund only. In only one category, “Total Expenditures by Agency,” are there schedules beyond “2.” In this category, there are 2.3 for the Children’s Initiatives Fund, 2.4 for the EDIF, 2.5 for the State Water Plan Fund, and 2.6 for the Expanded Lottery Act Revenues Fund.

Schedule 1.1--Expenditures Statewide from All Funding Sources

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Summary of State Expenditures					
State Operations	7,473,843,996	--	(55,397,100)	(1,000,000)	7,417,446,896
Aid to Local Governments	7,454,939,371	--	(1,888,921)	--	7,453,050,450
Other Assistance	8,964,684,910	--	(15,856,109)	(140,000)	8,948,688,801
Subtotal--Operating Expenditures	\$ 23,893,468,277	\$ --	\$ (73,142,130)	\$ (1,140,000)	\$ 23,819,186,147
Capital Improvements	3,203,702,319	--	(1,827,688)	--	3,201,874,631
Total Expenditures	\$ 27,097,170,596	\$ --	\$ (74,969,818)	\$ (1,140,000)	\$ 27,021,060,778
Expenditures by Object					
Salaries & Wages	4,015,471,997	--	(5,296,844)	--	4,010,175,153
Contractual Services	2,824,580,573	--	(48,222,048)	(1,000,000)	2,775,358,525
Commodities	238,282,909	--	(24,376)	--	238,258,533
Capital Outlay	227,430,748	--	(1,853,832)	--	225,576,916
Debt Service	168,077,769	--	--	--	168,077,769
Operating Adjustments	--	--	--	--	--
Subtotal--State Operations	\$ 7,473,843,996	\$ --	\$ (55,397,100)	\$ (1,000,000)	\$ 7,417,446,896
Aid to Local Governments	7,454,939,371	--	(1,888,921)	--	7,453,050,450
Other Assistance	8,964,684,910	--	(15,856,109)	(140,000)	8,948,688,801
Subtotal--Operating Expenditures	\$ 23,893,468,277	\$ --	\$ (73,142,130)	\$ (1,140,000)	\$ 23,819,186,147
Capital Improvements	3,203,702,319	--	(1,827,688)	--	3,201,874,631
Total Expenditures	\$ 27,097,170,596	\$ --	\$ (74,969,818)	\$ (1,140,000)	\$ 27,021,060,778
Expenditures by Fund Class					
State General Fund	10,889,068,839	--	(33,229,213)	(1,140,000)	10,854,699,626
State Water Plan Fund	67,397,858	--	--	--	67,397,858
Economic Development Initiatives Fund	56,745,430	--	(5,885,176)	--	50,860,254
Expanded Lottery Act Revenues Fund	77,390,000	--	--	--	77,390,000
Children's Initiatives Fund	64,145,654	--	--	--	64,145,654
State Highway Fund	2,502,902,431	--	--	--	2,502,902,431
Educational Building Fund	110,963,623	--	--	--	110,963,623
State Institutions Building Fund	51,181,453	--	--	--	51,181,453
Correctional Institutions Building Fund	6,728,813	--	--	--	6,728,813
Other Funds	13,270,646,495	--	(35,855,429)	--	13,234,791,066
Total Expenditures	\$ 27,097,170,596	\$ --	\$ (74,969,818)	\$ (1,140,000)	\$ 27,021,060,778

Schedule 1.1--Expenditures Statewide from All Funding Sources

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
Summary of State Expenditures					
State Operations	7,574,459,542	--	(184,231,368)	2,413,936	7,392,642,110
Aid to Local Governments	7,453,291,829	--	(84,519,967)	(3,500,000)	7,365,271,862
Other Assistance	9,802,017,996	--	(620,034,521)	(3,203,925)	9,178,779,550
Subtotal--Operating Expenditures	\$ 24,829,769,367	\$ --	\$ (888,785,856)	\$ (4,289,989)	\$ 23,936,693,522
Capital Improvements	1,568,892,282	--	5,481,721	--	1,574,374,003
Total Expenditures	\$ 26,398,661,649	\$ --	\$ (883,304,135)	\$ (4,289,989)	\$ 25,511,067,525
Expenditures by Object					
Salaries & Wages	4,164,769,491	--	(5,517,570)	--	4,159,251,921
Contractual Services	2,792,986,184	--	(167,158,966)	2,413,936	2,628,241,154
Commodities	237,257,189	--	3,226	--	237,260,415
Capital Outlay	204,705,930	--	(4,388,879)	--	200,317,051
Debt Service	174,740,748	--	--	--	174,740,748
Operating Adjustments	--	--	(7,169,179)	--	(7,169,179)
Subtotal--State Operations	\$ 7,574,459,542	\$ --	\$ (184,231,368)	\$ 2,413,936	\$ 7,392,642,110
Aid to Local Governments	7,453,291,829	--	(84,519,967)	(3,500,000)	7,365,271,862
Other Assistance	9,802,017,996	--	(620,034,521)	(3,203,925)	9,178,779,550
Subtotal--Operating Expenditures	\$ 24,829,769,367	\$ --	\$ (888,785,856)	\$ (4,289,989)	\$ 23,936,693,522
Capital Improvements	1,568,892,282	--	5,481,721	--	1,574,374,003
Total Expenditures	\$ 26,398,661,649	\$ --	\$ (883,304,135)	\$ (4,289,989)	\$ 25,511,067,525
Expenditures by Fund Class					
State General Fund	10,654,943,049	--	(23,127,497)	(2,453,925)	10,629,361,627
State Water Plan Fund	60,731,569	--	(14,045,397)	--	46,686,172
Economic Development Initiatives Fund	45,018,677	--	(1,781,996)	(1,836,064)	41,400,617
Expanded Lottery Act Revenues Fund	80,076,000	--	(2,554,000)	--	77,522,000
Children's Initiatives Fund	54,277,841	--	250,000	--	54,527,841
State Highway Fund	1,632,415,307	--	1,585,501	--	1,634,000,808
Educational Building Fund	58,500,000	--	3,500,000	--	62,000,000
State Institutions Building Fund	35,438,734	--	(20,577,299)	--	14,861,435
Correctional Institutions Building Fund	4,992,000	--	--	--	4,992,000
Other Funds	13,772,268,472	--	(826,553,447)	--	12,945,715,025
Total Expenditures	\$ 26,398,661,649	\$ --	\$ (883,304,135)	\$ (4,289,989)	\$ 25,511,067,525

Schedule 1.2--State Expenditures from the State General Fund

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Salaries & Wages	1,654,126,415	--	(4,046,910)	--	1,650,079,505
Other Operating Expenditures	877,341,929	--	(31,624,034)	(1,000,000)	844,717,895
Subtotal--State Operations	\$ 2,531,468,344	\$ --	\$ (35,670,944)	\$ (1,000,000)	\$ 2,494,797,400
Aid to Local Governments	5,209,089,022	--	(1,888,921)	--	5,207,200,101
Other Assistance	2,726,294,648	--	6,658,340	(140,000)	2,732,812,988
Subtotal--Operating Expenditures	\$ 10,466,852,014	\$ --	\$ (30,901,525)	\$ (1,140,000)	\$ 10,434,810,489
Capital Improvements	422,216,825	--	(2,327,688)	--	419,889,137
Total Expenditures	\$ 10,889,068,839	\$ --	\$ (33,229,213)	\$ (1,140,000)	\$ 10,854,699,626
State Operations					
General Government	456,092,303	--	(8,194,097)	(1,000,000)	446,898,206
Human Services	627,923,264	--	(27,748,676)	--	600,174,588
Education	864,103,321	--	(61,137)	--	864,042,184
Public Safety	563,169,819	--	11,969	--	563,181,788
Agriculture & Natural Resources	20,179,637	--	--	--	20,179,637
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Diff.	--	--	--	--	--
State Agency Moving Expenses	--	--	320,997	--	320,997
Subtotal--State Operations	\$ 2,531,468,344	\$ --	\$ (35,670,944)	\$ (1,000,000)	\$ 2,494,797,400
Aid to Local Governments					
General Government	17,574	--	10,200,000	--	10,217,574
Human Services	18,274,456	--	(10,419)	--	18,264,037
Education	5,071,008,728	--	(2,078,502)	--	5,068,930,226
Public Safety	103,788,264	--	(10,000,000)	--	93,788,264
Subtotal--Aid to Local Governments	\$ 5,209,089,022	\$ --	\$ (1,888,921)	\$ --	\$ 5,207,200,101
Other Assistance					
General Government	99,696,843	--	--	--	99,696,843
Human Services	2,473,823,327	--	5,726,711	(140,000)	2,479,410,038
Education	139,437,442	--	--	--	139,437,442
Public Safety	13,337,036	--	931,629	--	14,268,665
Agriculture & Natural Resources	--	--	--	--	--
Transportation	--	--	--	--	--
Subtotal--Other Assistance	\$ 2,726,294,648	\$ --	\$ 6,658,340	\$ (140,000)	\$ 2,732,812,988
Capital Improvements					
General Government	94,065,241	--	--	--	94,065,241
Human Services	77,911,905	--	--	--	77,911,905
Education	194,983,798	--	(905,000)	--	194,078,798
Public Safety	46,589,616	--	(1,422,688)	--	45,166,928
Agriculture & Natural Resources	8,666,265	--	--	--	8,666,265
Subtotal--Capital Improvements	\$ 422,216,825	\$ --	\$ (2,327,688)	\$ --	\$ 419,889,137
Total Expenditures	\$ 10,889,068,839	\$ --	\$ (33,229,213)	\$ (1,140,000)	\$ 10,854,699,626

Schedule 1.2--State Expenditures from the State General Fund

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Salaries & Wages	1,719,626,100	--	(5,649,043)	--	1,713,977,057
Other Operating Expenditures	839,062,155	--	(138,950,686)	2,750,000	702,861,469
Subtotal--State Operations	\$ 2,558,688,255	\$ --	\$ (144,599,729)	\$ 2,750,000	\$ 2,416,838,526
Aid to Local Governments	5,358,433,236	--	(43,419,967)	(2,000,000)	5,313,013,269
Other Assistance	2,650,904,519	--	162,653,587	(3,203,925)	2,810,354,181
Subtotal--Operating Expenditures	\$ 10,568,026,010	\$ --	\$ (25,366,109)	\$ (2,453,925)	\$ 10,540,205,976
Capital Improvements	86,917,039	--	2,238,612	--	89,155,651
Total Expenditures	\$ 10,654,943,049	\$ --	\$ (23,127,497)	\$ (2,453,925)	\$ 10,629,361,627
State Operations					
General Government	521,259,441	--	(40,359,268)	--	480,900,173
Human Services	576,234,410	--	(96,884,834)	4,000,000	483,349,576
Education	836,856,091	--	18,147,264	(750,000)	854,253,355
Public Safety	565,754,566	--	5,469,448	(500,000)	570,724,014
Agriculture & Natural Resources	20,443,747	--	(758,073)	--	19,685,674
State Employee Pay Plan	38,140,000	--	(34,358,095)	--	3,781,905
Lansing Correctional Facility Pay Diff.	--	--	4,143,829	--	4,143,829
State Agency Moving Expenses	--	--	--	--	--
Subtotal--State Operations	\$ 2,558,688,255	\$ --	\$ (144,599,729)	\$ 2,750,000	\$ 2,416,838,526
Aid to Local Governments					
General Government	--	--	--	--	--
Human Services	18,112,791	--	1,000,000	--	19,112,791
Education	5,277,848,907	--	(48,419,967)	--	5,229,428,940
Public Safety	62,471,538	--	4,000,000	(2,000,000)	64,471,538
Subtotal--Aid to Local Governments	\$ 5,358,433,236	\$ --	\$ (43,419,967)	\$ (2,000,000)	\$ 5,313,013,269
Other Assistance					
General Government	32,023,449	--	33,644,845	(4,000,000)	61,668,294
Human Services	2,451,620,100	--	159,401,191	(318,000)	2,610,703,291
Education	155,461,871	--	(33,392,450)	1,114,075	123,183,496
Public Safety	11,799,099	--	1	--	11,799,100
Agriculture & Natural Resources	--	--	3,000,000	--	3,000,000
Transportation	--	--	--	--	--
Subtotal--Other Assistance	\$ 2,650,904,519	\$ --	\$ 162,653,587	\$ (3,203,925)	\$ 2,810,354,181
Capital Improvements					
General Government	59,759,574	--	2,554,000	--	62,313,574
Human Services	13,015,096	--	--	--	13,015,096
Education	3,113,040	--	(680,540)	--	2,432,500
Public Safety	11,029,329	--	--	--	11,029,329
Agriculture & Natural Resources	--	--	365,152	--	365,152
Subtotal--Capital Improvements	\$ 86,917,039	\$ --	\$ 2,238,612	\$ --	\$ 89,155,651
Total Expenditures	\$ 10,654,943,049	\$ --	\$ (23,127,497)	\$ (2,453,925)	\$ 10,629,361,627

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration	238,518,826	--	(1,267,435)	--	237,251,391
Office of Information Technology Services	22,868,104	--	--	--	22,868,104
Office of the Child Advocate	680,930	--	--	--	680,930
Kansas Corporation Commission	92,729,499	--	--	--	92,729,499
Citizens Utility Ratepayer Board	1,436,921	--	--	--	1,436,921
Kansas Human Rights Commission	1,672,189	--	--	--	1,672,189
Board of Indigents Defense Services	68,288,251	--	(3,500,000)	--	64,788,251
Health Care Stabilization	49,102,402	--	--	--	49,102,402
Pooled Money Investment Board	916,184	--	--	--	916,184
Kansas Public Employees Retirement Sys.	85,755,022	--	--	--	85,755,022
Department of Commerce	295,860,004	--	(5,885,176)	--	289,974,828
Kansas Lottery	494,180,534	--	--	--	494,180,534
Kansas Racing & Gaming Commission	12,398,362	--	(100,000)	--	12,298,362
Department of Revenue	126,935,664	--	--	--	126,935,664
Board of Tax Appeals	2,910,525	--	--	--	2,910,525
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	534,357	--	(27,541)	--	506,816
Office of the State Bank Commissioner	13,757,797	--	--	--	13,757,797
Board of Barbering	249,079	--	75,554	--	324,633
Behavioral Sciences Regulatory Board	1,206,956	--	--	--	1,206,956
Board of Cosmetology	1,454,755	--	(139,165)	--	1,315,590
Department of Credit Unions	1,397,029	--	--	--	1,397,029
Kansas Dental Board	587,967	--	--	--	587,967
Governmental Ethics Commission	863,869	--	--	--	863,869
Board of Healing Arts	7,749,213	--	--	--	7,749,213
Hearing Instruments Board of Examiners	37,986	--	--	--	37,986
Board of Mortuary Arts	346,782	--	--	--	346,782
Board of Nursing	4,104,238	--	--	--	4,104,238
Board of Examiners in Optometry	235,762	--	--	--	235,762
Board of Pharmacy	3,907,711	--	--	--	3,907,711
Real Estate Appraisal Board	381,239	--	--	--	381,239
Kansas Real Estate Commission	1,464,218	--	--	--	1,464,218
Board of Technical Professions	853,390	--	--	--	853,390
Board of Veterinary Examiners	400,579	--	--	--	400,579
Office of the Governor	67,173,839	--	--	--	67,173,839
Attorney General	52,370,574	--	8,914,878	--	61,285,452
Insurance Department	44,041,298	--	--	--	44,041,298
Secretary of State	8,619,229	--	1,700,000	--	10,319,229
State Treasurer	133,259,691	--	--	--	133,259,691
Legislative Coordinating Council	1,825,758	--	--	--	1,825,758
Legislature	38,440,952	--	(2,924,863)	(1,000,000)	34,516,089
Legislative Research Department	5,467,749	--	(61,741)	--	5,406,008
Legislative Division of Post Audit	3,626,127	--	(17,723)	--	3,608,404
Revisor of Statutes	4,980,435	--	--	--	4,980,435
Judiciary	222,579,041	--	(590,853)	--	221,988,188
Judicial Council	732,941	--	--	--	732,941
Total--General Government	\$ 2,116,929,701	\$ --	\$ (3,824,065)	\$ (1,000,000)	\$ 2,112,105,636
Human Services					
Department for Aging & Disability Services	3,640,053,322	--	3,455,714	(140,000)	3,643,369,036
Kansas Neurological Institute	37,527,494	--	--	--	37,527,494
Larned State Hospital	126,184,624	--	(2,925,958)	--	123,258,666

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Administration	201,729,329	--	(26,362,455)	--	175,366,874
Office of Information Technology Services	33,898,206	--	(232,620)	--	33,665,586
Office of the Child Advocate	750,576	--	(4,676)	--	745,900
Kansas Corporation Commission	132,207,716	--	451,803	--	132,659,519
Citizens Utility Ratepayer Board	1,372,864	--	31,165	--	1,404,029
Kansas Human Rights Commission	1,782,389	--	21,380	--	1,803,769
Board of Indigents Defense Services	68,595,591	--	(6,788,422)	--	61,807,169
Health Care Stabilization	47,751,527	--	66,449	--	47,817,976
Pooled Money Investment Board	910,753	--	15,293	--	926,046
Kansas Public Employees Retirement Sys.	92,463,155	--	562,768	--	93,025,923
Department of Commerce	186,217,546	--	17,558,472	(1,000,000)	202,776,018
Kansas Lottery	496,155,491	--	173,835	--	496,329,326
Kansas Racing & Gaming Commission	12,621,604	--	416,736	--	13,038,340
Department of Revenue	123,591,071	--	5,150,067	--	128,741,138
Board of Tax Appeals	2,613,930	--	11,014	--	2,624,944
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	483,965	--	5,534	--	489,499
Office of the State Bank Commissioner	13,867,399	--	275,242	--	14,142,641
Board of Barbering	258,595	--	3,278	--	261,873
Behavioral Sciences Regulatory Board	1,226,463	--	17,204	--	1,243,667
Board of Cosmetology	1,144,367	--	189,695	--	1,334,062
Department of Credit Unions	1,417,916	--	22,244	--	1,440,160
Kansas Dental Board	544,000	--	5,072	--	549,072
Kansas Public Disclosure Commission	878,555	--	10,620	--	889,175
Board of Healing Arts	7,913,653	--	200,129	--	8,113,782
Hearing Instruments Board of Examiners	38,255	--	--	--	38,255
Board of Mortuary Arts	353,511	--	5,354	--	358,865
Board of Nursing	4,204,238	--	43,195	--	4,247,433
Board of Examiners in Optometry	276,204	--	3,477	--	279,681
Board of Pharmacy	4,026,809	--	54,891	--	4,081,700
Real Estate Appraisal Board	443,064	--	15,987	--	459,051
Kansas Real Estate Commission	1,507,028	--	39,744	--	1,546,772
Board of Technical Professions	890,319	--	(19,604)	--	870,715
Board of Veterinary Examiners	406,361	--	6,689	--	413,050
Office of the Governor	58,253,855	--	1,401,337	--	59,655,192
Attorney General	53,652,226	--	561,849	--	54,214,075
Kansas Department of Insurance	45,298,861	--	359,484	--	45,658,345
Secretary of State	8,615,970	--	90,203	--	8,706,173
State Treasurer	81,399,090	--	(26,933,872)	(4,500,000)	49,965,218
Legislative Coordinating Council	965,242	--	17,221	--	982,463
Legislature	35,026,207	--	(547,700)	--	34,478,507
Legislative Research Department	5,632,057	--	109,498	--	5,741,555
Legislative Division of Post Audit	3,602,447	--	68,308	--	3,670,755
Revisor of Statutes	5,060,760	--	96,772	--	5,157,532
Judiciary	251,133,243	--	(10,916,618)	--	240,216,625
Judicial Council	730,028	--	12,814	--	742,842
Total--General Government	\$ 1,991,938,159	\$ --	\$ (43,731,144)	\$ (5,500,000)	\$ 1,942,707,015
Human Services					
Department for Aging & Disability Services	3,647,817,558	--	89,779,324	4,000,000	3,741,596,882
Kansas Neurological Institute	38,815,675	--	(534,258)	--	38,281,417
Larned State Hospital	122,196,123	--	(31,694,126)	--	90,501,997

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Osawatomie State Hospital	75,772,803	--	(3,000,000)	--	72,772,803
Parsons State Hospital & Training Center	40,984,250	--	--	--	40,984,250
Subtotal--KDADS	\$ 3,920,522,493	\$ --	\$ (2,470,244)	\$ (140,000)	\$ 3,917,912,249
Department for Children & Families	1,099,601,583	--	(45,863,987)	--	1,053,737,596
Health & Environment--Health	4,079,939,216	--	(9,883,025)	--	4,070,056,191
Department of Labor	260,387,436	--	(936,574)	--	259,450,862
Office of Veterans Services	56,153,567	--	--	--	56,153,567
Kansas Guardianship Program	1,564,959	--	--	--	1,564,959
Total--Human Services	\$ 9,418,169,254	\$ --	\$ (59,153,830)	\$ (140,000)	\$ 9,358,875,424
Education					
Department of Education	6,574,614,684	--	(2,128,502)	--	6,572,486,182
School for the Blind	14,168,463	--	--	--	14,168,463
School for the Deaf	16,804,629	--	--	--	16,804,629
Subtotal--Department of Education	\$ 6,605,587,776	\$ --	\$ (2,128,502)	\$ --	\$ 6,603,459,274
Board of Regents	426,948,593	--	--	--	426,948,593
Emporia State University	149,350,875	--	--	--	149,350,875
Fort Hays State University	206,786,089	--	--	--	206,786,089
Kansas State University	807,647,800	--	--	--	807,647,800
Kansas State University--ESARP	181,195,949	--	--	--	181,195,949
KSU--Veterinary Medical Center	83,985,676	--	--	--	83,985,676
Pittsburg State University	165,783,599	--	--	--	165,783,599
University of Kansas	1,160,698,272	--	760,809	--	1,161,459,081
University of Kansas Medical Center	726,196,509	--	--	--	726,196,509
Wichita State University	993,762,430	--	--	--	993,762,430
Subtotal--Regents	\$ 4,902,355,792	\$ --	\$ 760,809	\$ --	\$ 4,903,116,601
Historical Society	12,887,935	--	(966,137)	--	11,921,798
State Library	7,353,638	--	--	--	7,353,638
Total--Education	\$ 11,528,185,141	\$ --	\$ (2,333,830)	\$ --	\$ 11,525,851,311
Public Safety					
Department of Corrections	351,761,342	--	(10,379,314)	--	341,382,028
El Dorado Correctional Facility	48,444,314	--	--	--	48,444,314
Ellsworth Correctional Facility	24,502,901	--	--	--	24,502,901
Hutchinson Correctional Facility	53,100,223	--	--	--	53,100,223
Lansing Correctional Facility	51,401,242	--	--	--	51,401,242
Larned State Correctional Facility	19,813,326	--	--	--	19,813,326
Norton Correctional Facility	26,864,782	--	--	--	26,864,782
Topeka Correctional Facility	25,218,724	--	--	--	25,218,724
Winfield Correctional Facility	28,092,047	--	--	--	28,092,047
Kansas Juvenile Correctional Complex	29,482,342	--	(2,023)	--	29,480,319
Subtotal--Corrections	\$ 658,681,243	\$ --	\$ (10,381,337)	\$ --	\$ 648,299,906
Adjutant General	157,265,340	--	--	--	157,265,340
Emergency Medical Services Board	3,234,826	--	--	--	3,234,826
State Fire Marshal	9,876,949	--	--	--	9,876,949
Highway Patrol	131,839,706	--	(559,000)	--	131,280,706
Kansas Bureau of Investigation	63,937,218	--	29,618	--	63,966,836
Comm. on Peace Officers Stand. & Training	1,084,476	--	--	--	1,084,476
Sentencing Commission	12,468,642	--	931,629	--	13,400,271
State 911 Board	--	--	--	--	--
Total--Public Safety	\$ 1,038,388,400	\$ --	\$ (9,979,090)	\$ --	\$ 1,028,409,310

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Osawatomie State Hospital	76,521,572	--	(10,262,306)	--	66,259,266
Parsons State Hospital	41,203,101	--	839,060	--	42,042,161
Subtotal--KDADS	\$ 3,926,554,029	\$ --	\$ 48,127,694	\$ 4,000,000	\$ 3,978,681,723
Department for Children & Families	1,010,500,476	--	(3,216,721)	--	1,007,283,755
Health & Environment--Health	4,946,786,969	--	(784,890,027)	(318,000)	4,161,578,942
Department of Labor	237,976,869	--	1,029,764	--	239,006,633
Office of Veterans Services	38,730,445	--	373,158	--	39,103,603
Kansas Guardianship Program	1,471,827	--	(41,953)	--	1,429,874
Total--Human Services	\$ 10,162,020,615	\$ --	\$ (738,618,085)	\$ 3,682,000	\$ 9,427,084,530
Education					
Department of Education	6,766,623,306	--	(85,992,773)	--	6,680,630,533
School for the Blind	14,709,621	--	(508,600)	--	14,201,021
School for the Deaf	17,740,953	--	229,387	--	17,970,340
Subtotal--Department of Education	\$ 6,799,073,880	\$ --	\$ (86,271,986)	\$ --	\$ 6,712,801,894
Board of Regents	467,998,435	--	6,107,635	1,114,075	475,220,145
Emporia State University	116,870,598	--	3,504,751	--	120,375,349
Fort Hays State University	176,782,775	--	2,004,647	--	178,787,422
Kansas State University	741,070,384	--	8,232,519	--	749,302,903
Kansas State University--ESARP	181,877,868	--	(2,029,690)	(336,064)	179,512,114
KSU--Veterinary Medical Center	78,167,643	--	3,352,249	--	81,519,892
Pittsburg State University	124,456,808	--	1,607,266	--	126,064,074
University of Kansas	1,004,783,648	--	11,986,739	--	1,016,770,387
University of Kansas Medical Center	631,736,200	--	10,516,533	--	642,252,733
Wichita State University	791,210,318	--	12,261,851	(750,000)	802,722,169
Subtotal--Regents	\$ 4,314,954,677	\$ --	\$ 57,544,500	\$ 28,011	\$ 4,372,527,188
Historical Society	10,033,375	--	(917,422)	--	9,115,953
State Library	7,956,440	--	(1,243,558)	--	6,712,882
Total--Education	\$ 11,132,018,372	\$ --	\$ (30,888,466)	\$ 28,011	\$ 11,101,157,917
Public Safety					
Department of Corrections	305,713,285	--	(9,749,905)	--	295,963,380
El Dorado Correctional Facility	48,495,936	--	750,784	--	49,246,720
Ellsworth Correctional Facility	24,406,081	--	325,760	--	24,731,841
Hutchinson Correctional Facility	53,211,639	--	787,151	--	53,998,790
Lansing Correctional Facility	51,751,496	--	720,132	--	52,471,628
Larned State Correctional Facility	19,284,631	--	270,214	--	19,554,845
Norton Correctional Facility	26,248,904	--	322,902	--	26,571,806
Topeka Correctional Facility	25,364,073	--	357,864	--	25,721,937
Winfield Correctional Facility	28,173,680	--	402,872	--	28,576,552
Kansas Juvenile Correctional Complex	29,534,157	--	245,956	--	29,780,113
Subtotal--Corrections	\$ 612,183,882	\$ --	\$ (5,566,270)	\$ --	\$ 606,617,612
Adjutant General	92,369,256	--	825,076	--	93,194,332
Emergency Medical Services Board	3,118,783	--	55,720	--	3,174,503
State Fire Marshal	10,675,692	--	719,091	--	11,394,783
Highway Patrol	132,769,534	--	24,591,456	--	157,360,990
Kansas Bureau of Investigation	60,295,108	--	96,268	(500,000)	59,891,376
Comm. on Peace Officers Stand. & Training	1,195,552	--	21,894	--	1,217,446
Sentencing Commission	13,449,294	--	37,177	--	13,486,471
State 911 Board	41,072,659	--	4,007,626	(2,000,000)	43,080,285
Total--Public Safety	\$ 967,129,760	\$ --	\$ 24,788,038	\$ (2,500,000)	\$ 989,417,798

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Agriculture & Natural Resources					
Department of Agriculture	102,511,381	--	--	--	102,511,381
Health & Environment--Environment	108,287,271	--	--	--	108,287,271
Kansas State Fair	12,856,495	--	--	--	12,856,495
Kansas Water Office	74,438,927	--	--	--	74,438,927
Department of Wildlife & Parks	134,821,426	--	--	--	134,821,426
Total--Ag. & Natural Resources	\$ 432,915,500	\$ --	\$ --	\$ --	\$ 432,915,500
Transportation					
Kansas Department of Transportation	2,562,582,600	--	--	--	2,562,582,600
Total--Transportation	\$ 2,562,582,600	\$ --	\$ --	\$ --	\$ 2,562,582,600
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
State Agency Moving Expenses	--	--	320,997	--	320,997
Total Expenditures	\$ 27,097,170,596	\$ --	\$ (74,969,818)	\$ (1,140,000)	\$ 27,021,060,778

Schedule 2.1--Expenditures from All Funding Sources by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Agriculture & Natural Resources					
Department of Agriculture	90,266,697	--	(4,267,496)	--	85,999,201
Health & Environment--Environment	88,280,875	--	(1,696,568)	--	86,584,307
Kansas State Fair	8,759,355	--	284,227	--	9,043,582
Kansas Water Office	57,163,444	--	(11,917,470)	--	45,245,974
Department of Wildlife & Parks	127,871,784	--	850,896	--	128,722,680
Total--Ag. & Natural Resources	\$ 372,342,155	\$ --	\$ (16,746,411)	\$ --	\$ 355,595,744
Transportation					
Kansas Department of Transportation	1,681,406,341	--	5,772,446	--	1,687,178,787
Total--Transportation	\$ 1,681,406,341	\$ --	\$ 5,772,446	\$ --	\$ 1,687,178,787
State Employee Pay Plan	91,806,247	--	(88,024,342)	--	3,781,905
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
State Agency Moving Expenses	--	--	--	--	--
Total Expenditures	\$ 26,398,661,649	\$ --	\$ (883,304,135)	\$ (4,289,989)	\$ 25,511,067,525

Schedule 2.2--Expenditures from the State General Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration	168,056,539	--	(13,795)	--	168,042,744
Office of Information Technology Services	15,163,120	--	--	--	15,163,120
Office of the Child Advocate	680,930	--	--	--	680,930
Kansas Human Rights Commission	1,193,852	--	--	--	1,193,852
Board of Indigents Defense Services	67,366,782	--	(3,500,000)	--	63,866,782
Department of Commerce	64,900,466	--	--	--	64,900,466
Department of Revenue	17,631,075	--	--	--	17,631,075
Board of Tax Appeals	1,388,010	--	--	--	1,388,010
Governmental Ethics Commission	560,050	--	--	--	560,050
Office of the Governor	35,753,819	--	--	--	35,753,819
Attorney General	13,248,299	--	8,914,878	--	22,163,177
Secretary of State	--	--	200,000	--	200,000
State Treasurer	2,004,183	--	--	--	2,004,183
Legislative Coordinating Council	1,825,758	--	--	--	1,825,758
Legislature	33,440,952	--	(2,924,863)	(1,000,000)	29,516,089
Legislative Research Department	5,467,749	--	(61,741)	--	5,406,008
Legislative Division of Post Audit	3,626,127	--	(17,723)	--	3,608,404
Revisor of Statutes	4,980,435	--	--	--	4,980,435
Judiciary	211,850,874	--	(590,853)	--	211,260,021
Judicial Council	732,941	--	--	--	732,941
Total--General Government	\$ 649,871,961	\$ --	\$ 2,005,903	\$ (1,000,000)	\$ 650,877,864
Human Services					
Department for Aging & Disability Services	1,509,001,679	--	455,714	(140,000)	1,509,317,393
Kansas Neurological Institute	17,975,270	--	--	--	17,975,270
Larned State Hospital	111,756,309	--	(2,925,958)	--	108,830,351
Osawatimie State Hospital	61,292,448	--	(3,000,000)	--	58,292,448
Parsons State Hospital & Training Center	24,664,421	--	--	--	24,664,421
Subtotal--KDADS	\$ 1,724,690,127	\$ --	\$ (5,470,244)	\$ (140,000)	\$ 1,719,079,883
Department for Children & Families	496,625,609	--	(10,992,541)	--	485,633,068
Health & Environment--Health	940,954,068	--	(4,633,025)	--	936,321,043
Department of Labor	17,773,236	--	(936,574)	--	16,836,662
Office of Veterans Services	16,324,953	--	--	--	16,324,953
Kansas Guardianship Program	1,564,959	--	--	--	1,564,959
Total--Human Services	\$ 3,197,932,952	\$ --	\$ (22,032,384)	\$ (140,000)	\$ 3,175,760,568
Education					
Department of Education	4,798,359,727	--	(2,078,502)	--	4,796,281,225
School for the Blind	8,363,172	--	--	--	8,363,172
School for the Deaf	12,113,018	--	--	--	12,113,018
Subtotal--Department of Education	\$ 4,818,835,917	\$ --	\$ (2,078,502)	\$ --	\$ 4,816,757,415
Board of Regents	407,112,302	--	--	--	407,112,302
Emporia State University	68,072,341	--	--	--	68,072,341
Fort Hays State University	68,776,375	--	--	--	68,776,375
Kansas State University	201,240,462	--	--	--	201,240,462
Kansas State University--ESARP	61,872,405	--	--	--	61,872,405
KSU--Veterinary Medical Center	18,197,431	--	--	--	18,197,431
Pittsburg State University	65,261,830	--	--	--	65,261,830
University of Kansas	201,399,836	--	--	--	201,399,836
University of Kansas Medical Center	215,425,210	--	--	--	215,425,210
Wichita State University	128,464,743	--	--	--	128,464,743
Subtotal--Regents	\$ 1,435,822,935	\$ --	\$ --	\$ --	\$ 1,435,822,935

Schedule 2.2--Expenditures from the State General Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Administration	154,969,299	--	(23,412,600)	--	131,556,699
Office of Information Technology Services	31,473,902	--	(232,620)	--	31,241,282
Office of the Child Advocate	750,576	--	(4,676)	--	745,900
Kansas Human Rights Commission	1,202,922	--	3,714	--	1,206,636
Board of Indigents Defense Services	67,789,591	--	(6,788,422)	--	61,001,169
Department of Commerce	838,992	--	16,837,212	(1,000,000)	16,676,204
Department of Revenue	17,769,960	--	1,408,620	--	19,178,580
Board of Tax Appeals	1,510,861	--	(2,299)	--	1,508,562
Kansas Public Disclosure Commission	560,191	--	6,536	--	566,727
Office of the Governor	33,890,208	--	1,362,875	--	35,253,083
Attorney General	11,687,935	--	324,894	--	12,012,829
Secretary of State	--	--	--	--	--
State Treasurer	--	--	16,000,000	(3,000,000)	13,000,000
Legislative Coordinating Council	965,242	--	17,221	--	982,463
Legislature	35,026,207	--	(547,700)	--	34,478,507
Legislative Research Department	5,632,057	--	109,498	--	5,741,555
Legislative Division of Post Audit	3,602,447	--	68,308	--	3,670,755
Revisor of Statutes	5,060,760	--	96,772	--	5,157,532
Judiciary	239,581,286	--	(9,420,570)	--	230,160,716
Judicial Council	730,028	--	12,814	--	742,842
Total--General Government	\$ 613,042,464	\$ --	\$ (4,160,423)	\$ (4,000,000)	\$ 604,882,041
Human Services					
Department for Aging & Disability Services	1,439,374,668	--	31,468,331	4,000,000	1,474,842,999
Kansas Neurological Institute	19,398,088	--	(780,721)	--	18,617,367
Larned State Hospital	110,647,095	--	(31,694,126)	--	78,952,969
Osawatomie State Hospital	62,052,668	--	(10,294,133)	--	51,758,535
Parsons State Hospital	24,484,860	--	492,752	--	24,977,612
Subtotal--KDADS	\$ 1,655,957,379	\$ --	\$ (10,807,897)	\$ 4,000,000	\$ 1,649,149,482
Department for Children & Families	481,361,330	--	(16,316,448)	--	465,044,882
Health & Environment--Health	894,512,515	--	90,371,275	(318,000)	984,565,790
Department of Labor	10,215,318	--	(19,643)	--	10,195,675
Office of Veterans Services	15,464,028	--	331,023	--	15,795,051
Kansas Guardianship Program	1,471,827	--	(41,953)	--	1,429,874
Total--Human Services	\$ 3,058,982,397	\$ --	\$ 63,516,357	\$ 3,682,000	\$ 3,126,180,754
Education					
Department of Education	5,067,772,162	--	(86,756,218)	--	4,981,015,944
School for the Blind	8,304,422	--	(48,592)	--	8,255,830
School for the Deaf	12,350,669	--	227,025	--	12,577,694
Subtotal--Department of Education	\$ 5,088,427,253	\$ --	\$ (86,577,785)	\$ --	\$ 5,001,849,468
Board of Regents	362,292,237	--	5,065,898	1,114,075	368,472,210
Emporia State University	45,297,963	--	3,015,485	--	48,313,448
Fort Hays State University	50,792,976	--	994,889	--	51,787,865
Kansas State University	149,501,999	--	2,397,980	--	151,899,979
Kansas State University--ESARP	62,576,244	--	(3,795,913)	--	58,780,331
KSU--Veterinary Medical Center	18,309,008	--	2,359,519	--	20,668,527
Pittsburg State University	52,823,480	--	1,049,506	--	53,872,986
University of Kansas	188,805,957	--	3,652,267	--	192,458,224
University of Kansas Medical Center	128,809,453	--	2,166,866	--	130,976,319
Wichita State University	113,397,682	--	7,442,078	(750,000)	120,089,760
Subtotal--Regents	\$ 1,172,606,999	\$ --	\$ 24,348,575	\$ 364,075	\$ 1,197,319,649

Schedule 2.2--Expenditures from the State General Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2025 Approved Budget
Historical Society	9,632,727	--	(966,137)	--	8,666,590
State Library	5,241,710	--	--	--	5,241,710
Total--Education	\$ 6,269,533,289	\$ --	\$ (3,044,639)	\$ --	\$ 6,266,488,650
Public Safety					
Department of Corrections	327,111,801	--	(10,379,314)	--	316,732,487
El Dorado Correctional Facility	48,153,778	--	--	--	48,153,778
Ellsworth Correctional Facility	24,189,188	--	--	--	24,189,188
Hutchinson Correctional Facility	52,808,787	--	--	--	52,808,787
Lansing Correctional Facility	50,675,333	--	--	--	50,675,333
Larned State Correctional Facility	19,267,526	--	--	--	19,267,526
Norton Correctional Facility	26,367,787	--	--	--	26,367,787
Topeka Correctional Facility	24,868,254	--	--	--	24,868,254
Winfield Correctional Facility	27,500,442	--	--	--	27,500,442
Kansas Juvenile Correctional Complex	28,753,306	--	(2,023)	--	28,751,283
Subtotal--Corrections	\$ 629,696,202	\$ --	\$ (10,381,337)	\$ --	\$ 619,314,865
Adjutant General	34,528,379	--	--	--	34,528,379
Highway Patrol	1,059,000	--	(1,059,000)	--	--
Kansas Bureau of Investigation	49,211,282	--	29,618	--	49,240,900
Sentencing Commission	12,389,872	--	931,629	--	13,321,501
State 911 Board	--	--	--	--	--
Total--Public Safety	\$ 726,884,735	\$ --	\$ (10,479,090)	\$ --	\$ 716,405,645
Agriculture & Natural Resources					
Department of Agriculture	15,060,194	--	--	--	15,060,194
Health & Environment--Environment	19,184,708	--	--	--	19,184,708
Kansas State Fair	4,118,425	--	--	--	4,118,425
Kansas Water Office	1,399,735	--	--	--	1,399,735
Department of Wildlife & Parks	5,082,840	--	--	--	5,082,840
Total--Ag. & Natural Resources	\$ 44,845,902	\$ --	\$ --	\$ --	\$ 44,845,902
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
State Agency Moving Expenses	--	--	320,997	--	320,997
Total Expenditures	\$ 10,889,068,839	\$ --	\$ (33,229,213)	\$ (1,140,000)	\$ 10,854,699,626

Schedule 2.2--Expenditures from the State General Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Historical Society	6,403,248	--	(864,571)	--	5,538,677
State Library	5,842,409	--	(1,251,912)	--	4,590,497
Total--Education	\$ 6,273,279,909	\$ --	\$ (64,345,693)	\$ 364,075	\$ 6,209,298,291
Public Safety					
Department of Corrections	272,145,833	--	1,209,707	--	273,355,540
El Dorado Correctional Facility	48,480,936	--	750,784	--	49,231,720
Ellsworth Correctional Facility	24,391,081	--	325,760	--	24,716,841
Hutchinson Correctional Facility	53,121,639	--	787,151	--	53,908,790
Lansing Correctional Facility	51,451,496	--	720,132	--	52,171,628
Larned State Correctional Facility	19,284,631	--	270,214	--	19,554,845
Norton Correctional Facility	25,986,288	--	320,483	--	26,306,771
Topeka Correctional Facility	25,054,852	--	352,170	--	25,407,022
Winfield Correctional Facility	27,600,301	--	393,363	--	27,993,664
Kansas Juvenile Correctional Complex	28,985,818	--	245,956	--	29,231,774
Subtotal--Corrections	\$ 576,502,875	\$ --	\$ 5,375,720	\$ --	\$ 581,878,595
Adjutant General	15,184,475	--	100,352	--	15,284,827
Highway Patrol	--	--	--	--	--
Kansas Bureau of Investigation	45,968,428	--	(43,800)	(500,000)	45,424,628
Sentencing Commission	13,398,754	--	37,177	--	13,435,931
State 911 Board	--	--	4,000,000	(2,000,000)	2,000,000
Total--Public Safety	\$ 651,054,532	\$ --	\$ 9,469,449	\$ (2,500,000)	\$ 658,023,981
Agriculture & Natural Resources					
Department of Agriculture	15,501,415	--	2,220,858	--	17,722,273
Health & Environment--Environment	3,399,345	--	53,867	--	3,453,212
Kansas State Fair	135,000	--	230,152	--	365,152
Kansas Water Office	1,407,987	--	6,767	--	1,414,754
Department of Wildlife & Parks	--	--	95,435	--	95,435
Total--Ag. & Natural Resources	\$ 20,443,747	\$ --	\$ 2,607,079	\$ --	\$ 23,050,826
State Employee Pay Plan	38,140,000	--	(34,358,095)	--	3,781,905
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
State Agency Moving Expenses	--	--	--	--	--
Total Expenditures	\$ 10,654,943,049	\$ --	\$ (23,127,497)	\$ (2,453,925)	\$ 10,629,361,627

Schedule 2.3--Expenditures from the Children's Initiatives Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Human Services					
Department for Children & Families					
Child Care Services	5,033,679	--	--	--	5,033,679
Family Preservation	--	--	--	--	--
Workforce Registry	1,100,000	--	--	--	1,100,000
Total--Children & Families	\$ 6,133,679	\$ --	\$ --	\$ --	\$ 6,133,679
Health & Environment--Health					
Healthy Start/Home Visitor	1,791,545	--	--	--	1,791,545
Infants & Toddlers Program	5,800,000	--	--	--	5,800,000
Smoking Prevention Grants	1,001,960	--	--	--	1,001,960
SIDS Network Grant	122,106	--	--	--	122,106
Child Care Health & Safety Grants	1,300,000	--	--	--	1,300,000
Total--KDHE--Health	\$ 10,015,611	\$ --	\$ --	\$ --	\$ 10,015,611
Total--Human Services	\$ 16,149,290	\$ --	\$ --	\$ --	\$ 16,149,290
Education					
Department of Education					
Children's Cabinet Accountability Fund	375,000	--	--	--	375,000
CIF Grants	24,906,341	--	--	--	24,906,341
Parent Education	9,609,869	--	--	--	9,609,869
Pre-K Pilot Program	4,244,504	--	--	--	4,244,504
Early Childhood Infrastructure	2,033,506	--	--	--	2,033,506
Imagination Library	1,827,144	--	--	--	1,827,144
Public-Private Partnership	5,000,000	--	--	--	5,000,000
Total--Department of Education	\$ 47,996,364	\$ --	\$ --	\$ --	\$ 47,996,364
Total--Education	\$ 47,996,364	\$ --	\$ --	\$ --	\$ 47,996,364
State Employee Pay Plan	--	--	--	--	--
Total Expenditures	\$ 64,145,654	\$ --	\$ --	\$ --	\$ 64,145,654

Schedule 2.3--Expenditures from the Children's Initiatives Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Human Services					
Department for Children & Families					
Child Care Services	5,033,679	--	--	--	5,033,679
Family Preservation	--	--	--	--	--
Workforce Registry	--	--	--	--	--
Total--Children & Families	\$ 5,033,679	\$ --	\$ --	\$ --	\$ 5,033,679
Health & Environment--Health					
Healthy Start/Home Visitor	1,660,924	--	4,322	--	1,665,246
Infants & Toddlers Program	5,800,000	--	--	--	5,800,000
Smoking Prevention Grants	1,001,960	--	--	--	1,001,960
SIDS Network Grant	122,106	--	--	--	122,106
Child Care Health & Safety Grants	--	--	--	--	--
Total--KDHE--Health	\$ 8,584,990	\$ --	\$ 4,322	\$ --	\$ 8,589,312
Total--Human Services	\$ 13,618,669	\$ --	\$ 4,322	\$ --	\$ 13,622,991
Education					
Department of Education					
Children's Cabinet Accountability Fund	375,000	--	--	--	375,000
CIF Grants	23,720,493	--	--	--	23,720,493
Parent Education	9,437,635	--	--	--	9,437,635
Pre-K Pilot Program	4,200,000	--	--	--	4,200,000
Early Childhood Infrastructure	1,419,196	--	2,526	--	1,421,722
Imagination Library	1,500,000	--	--	--	1,500,000
Public-Private Partnership	--	--	250,000	--	250,000
Total--Department of Education	\$ 40,652,324	\$ --	\$ 252,526	\$ --	\$ 40,904,850
Total--Education	\$ 40,652,324	\$ --	\$ 252,526	\$ --	\$ 40,904,850
State Employee Pay Plan	6,848	--	(6,848)	--	--
Total Expenditures	\$ 54,277,841	\$ --	\$ 250,000	\$ --	\$ 54,527,841

Schedule 2.4--Expenditures from the Economic Development Initiatives Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Commerce					
Operating Grant	10,353,107	--	--	--	10,353,107
Older Kansans Employment Program	542,238	--	--	--	542,238
Rural Opportunity Zones Program	1,159,534	--	--	--	1,159,534
Senior Community Service Employment Prog.	8,720	--	--	--	8,720
Strong Military Bases Program	216,085	--	--	--	216,085
Main Street Program	977,797	--	--	--	977,797
Governor's Council of Economic Advisors	275,642	--	--	--	275,642
Creative Arts Industries Commission	1,547,482	--	--	--	1,547,482
Public Broadcasting Grants	700,000	--	--	--	700,000
Build Up Kansas	2,625,000	--	--	--	2,625,000
Community Development	911,935	--	--	--	911,935
International Trade	1,493,129	--	--	--	1,493,129
Reemployment Implementation	163,852	--	--	--	163,852
Office of Broadband Development	1,095,416	--	--	--	1,095,416
KIT/KIR Programs	2,049,368	--	--	--	2,049,368
Registered Apprenticeship	1,173,677	--	--	--	1,173,677
Small Business R&D Grants	2,960,139	--	(1,935,139)	--	1,025,000
Work Based Learning	807,079	--	--	--	807,079
Rural Champions	150,000	--	--	--	150,000
Sunflower Summer Program	6,812,709	--	(3,000,000)	--	3,812,709
Kansas Workforce Marketing	3,405,272	--	(950,037)	--	2,455,235
HEAL Grants	1,502,617	--	--	--	1,502,617
Emergency HEAL Grants	593,974	--	--	--	593,974
Tourism Division	4,926,989	--	--	--	4,926,989
Rural Remote Workplaces	--	--	--	--	--
Semiquincentennial Preparation	--	--	--	--	--
Total--Department of Commerce	\$ 46,451,761	\$ --	\$ (5,885,176)	\$ --	\$ 40,566,585
State Treasurer					
Community Talent Recruitment Grant Program	--	--	--	--	--
Total--General Government	\$ 46,451,761	\$ --	\$ (5,885,176)	\$ --	\$ 40,566,585
Human Services					
Health & Environment--Health					
Healthcare Upskilling Training Program	--	--	--	--	--
Total--Human Services	\$ --	\$ --	\$ --	\$ --	\$ --
Education					
Board of Regents					
Career Technical Ed. Capital Outlay	2,547,726	--	--	--	2,547,726
Technology Innovation & Internship	206,312	--	--	--	206,312
EPSCoR Program	1,033,859	--	--	--	1,033,859
Community College Competitive Grants	500,000	--	--	--	500,000
Total--Board of Regents	\$ 4,287,897	\$ --	\$ --	\$ --	\$ 4,287,897
Kansas State University--ESARP					
Agriculture Experiment Stations	336,064	--	--	--	336,064
Total--Education	\$ 4,623,961	\$ --	\$ --	\$ --	\$ 4,623,961
Agriculture & Natural Resources					
Department of Agriculture					
Agriculture Marketing Program	1,054,361	--	--	--	1,054,361

Schedule 2.4--Expenditures from the Economic Development Initiatives Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Commerce					
Operating Grant	9,699,069	--	--	--	9,699,069
Older Kansans Employment Program	508,958	--	(4,958)	--	504,000
Rural Opportunity Zones Program	1,061,308	--	(61,308)	--	1,000,000
Senior Community Service Employment Prog.	8,720	--	(320)	--	8,400
Strong Military Bases Program	214,023	--	--	--	214,023
Main Street Program	861,679	--	(11,679)	--	850,000
Governor's Council of Economic Advisors	212,890	--	(8,390)	--	204,500
Creative Arts Industries Commission	1,037,493	--	(37,493)	--	1,000,000
Public Broadcasting Grants	500,000	--	--	--	500,000
Build Up Kansas	2,625,000	--	--	--	2,625,000
Community Development	685,252	--	(15,252)	--	670,000
International Trade	1,595,227	--	(150,000)	--	1,445,227
Reemployment Implementation	101,818	--	(2,818)	--	99,000
Office of Broadband Development	1,091,249	--	(1,091,249)	--	--
KIT/KIR Programs	2,000,000	--	--	--	2,000,000
Registered Apprenticeship	1,024,568	--	(24,568)	--	1,000,000
Small Business R&D Grants	1,000,000	--	(500,000)	--	500,000
Work Based Learning	714,000	--	--	--	714,000
Rural Champions	150,000	--	--	--	150,000
Sunflower Summer Program	5,000,000	--	(2,000,000)	--	3,000,000
Kansas Workforce Marketing	2,000,000	--	(2,000,000)	--	--
HEAL Grants	1,500,000	--	--	--	1,500,000
Emergency HEAL Grants	500,934	--	(500,934)	--	--
Tourism Division	4,924,398	--	(4,000)	--	4,920,398
Rural Remote Workplaces	--	--	1,000,000	--	1,000,000
Semiquincentennial Preparation	--	--	73,000	--	73,000
Total--Department of Commerce	\$ 39,016,586	\$ --	\$ (5,339,969)	\$ --	\$ 33,676,617
State Treasurer					
Community Talent Recruitment Grant Program	--	--	3,000,000	(1,500,000)	1,500,000
Total--General Government	\$ 39,016,586	\$ --	\$ (2,339,969)	\$ (1,500,000)	\$ 35,176,617
Human Services					
Health & Environment--Health					
Healthcare Upskilling Training Program	--	--	1,000,000	--	1,000,000
Total--Human Services	\$ --	\$ --	\$ 1,000,000	\$ --	\$ 1,000,000
Education					
Board of Regents					
Career Technical Ed. Capital Outlay	--	--	--	--	--
Technology Innovation & Internship	--	--	--	--	--
EPSCoR Program	--	--	--	--	--
Community College Competitive Grants	--	--	--	--	--
Total--Board of Regents	\$ --	\$ --	\$ --	\$ --	\$ --
Kansas State University--ESARP					
Agriculture Experiment Stations	--	--	336,064	(336,064)	--
Total--Education	\$ --	\$ --	\$ 336,064	\$ (336,064)	\$ --
Agriculture & Natural Resources					
Department of Agriculture					
Agriculture Marketing Program	1,054,361	--	(54,361)	--	1,000,000

Schedule 2.4--Expenditures from the Economic Development Initiatives Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Department of Wildlife & Parks					
Administration	2,216,722	--	--	--	2,216,722
Parks Program	2,398,625	--	--	--	2,398,625
Total--Wildlife & Parks	\$ 4,615,347	\$ --	\$ --	\$ --	\$ 4,615,347
Total--Agriculture & Natural Resources	\$ 5,669,708	\$ --	\$ --	\$ --	\$ 5,669,708
State Employee Pay Plan	--	--	--	--	--
Total Expenditures	\$ 56,745,430	\$ --	\$ (5,885,176)	\$ --	\$ 50,860,254

Schedule 2.4--Expenditures from the Economic Development Initiatives Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Department of Wildlife & Parks					
Administration	2,166,375	--	(142,375)	--	2,024,000
Parks Program	2,398,359	--	(198,359)	--	2,200,000
Total--Wildlife & Parks	\$ 4,564,734	\$ --	\$ (340,734)	\$ --	\$ 4,224,000
Total--Agriculture & Natural Resources	\$ 5,619,095	\$ --	\$ (395,095)	\$ --	\$ 5,224,000
State Employee Pay Plan	382,996	--	(382,996)	--	--
Total Expenditures	\$ 45,018,677	\$ --	\$ (1,781,996)	\$ (1,836,064)	\$ 41,400,617

Schedule 2.5--Expenditures from the State Water Plan Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Human Services					
Health & Environment--Health					
Contamination Remediation	32,000	--	--	--	32,000
Water Quality	--	--	--	--	--
Total--Health & Environment--Health	\$ 32,000	\$ --	\$ --	\$ --	\$ 32,000
Total--Human Services	\$ 32,000	\$ --	\$ --	\$ --	\$ 32,000
Education					
University of Kansas					
Geological Survey	40,000	--	--	--	40,000
Water Quantity/Aquifer	--	--	--	--	--
Water Quality	--	--	--	--	--
Total--University of Kansas	\$ 40,000	\$ --	\$ --	\$ --	\$ 40,000
Total--Education	\$ 40,000	\$ --	\$ --	\$ --	\$ 40,000
Agriculture & Natural Resources					
Department of Agriculture					
Interstate Water Issues	1,086,418	--	--	--	1,086,418
Water Use Study	417,362	--	--	--	417,362
Basin Water Resources Management	4,169,739	--	--	--	4,169,739
Irrigation Technology	2,606,480	--	--	--	2,606,480
Crop & Livestock Research	519,707	--	--	--	519,707
Soil Health Initiative	497,170	--	--	--	497,170
Water Resources Cost-Share	6,236,339	--	--	--	6,236,339
Nonpoint Source Pollution Assistance	2,550,115	--	--	--	2,550,115
Conservation District Aid	3,502,706	--	--	--	3,502,706
Conservation Reserve Enhancement Program	6,659,617	--	--	--	6,659,617
Watershed Dam Construction	3,000,000	--	--	--	3,000,000
Water Quality Buffer Initiatives	635,432	--	--	--	635,432
Riparian & Wetland Program	693,406	--	--	--	693,406
Streambank Stabilization	1,992,385	--	--	--	1,992,385
Kansas Reservoir Protection Initiative	1,892,164	--	--	--	1,892,164
Water Quality	--	--	--	--	--
Water Quantity/Aquifer	--	--	--	--	--
Resiliency	--	--	--	--	--
Reservoir	--	--	--	--	--
Reaseach & Education	--	--	--	--	--
Total--Department of Agriculture	\$ 36,459,040	\$ --	\$ --	\$ --	\$ 36,459,040
Health & Environment--Environment					
Contamination Remediation	1,605,709	--	--	--	1,605,709
Local Environment Protection Program	799,320	--	--	--	799,320
Nonpoint Source Technical Assistance	864,968	--	--	--	864,968
TMDL Initiatives	1,559,947	--	--	--	1,559,947
Drinking Water Protection	2,702,398	--	--	--	2,702,398
Watershed Restoration & Protection Strategy	1,822,912	--	--	--	1,822,912
Aquifer Recharge Basin	500,000	--	--	--	500,000
Harmful Algae Bloom Pilot	155,290	--	--	--	155,290
Stream Trash Removal	150,000	--	--	--	150,000
Small Town Infrastructure	3,244,000	--	--	--	3,244,000
Water Quality	--	--	--	--	--
Resiliency	--	--	--	--	--
Equus Beds	--	--	--	--	--
Total--KDHE--Environment	\$ 13,404,544	\$ --	\$ --	\$ --	\$ 13,404,544

Schedule 2.5--Expenditures from the State Water Plan Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoed	FY 2026 Approved Budget
Human Services					
Health & Environment--Health					
Contamination Remediation	--	--	32,000	--	32,000
Water Quality	32,000	--	(32,000)	--	--
Total--Health & Environment--Health	\$ 32,000	\$ --	\$ --	\$ --	\$ 32,000
Total--Human Services	\$ 32,000	\$ --	\$ --	\$ --	\$ 32,000
Education					
University of Kansas					
Geological Survey	--	--	--	--	--
Water Quantity/Aquifer	1,540,000	--	(799,110)	--	740,890
Water Quality	1,000,000	--	14,836	--	1,014,836
Total--University of Kansas	\$ 2,540,000	\$ --	\$ (784,274)	\$ --	\$ 1,755,726
Total--Education	\$ 2,540,000	\$ --	\$ (784,274)	\$ --	\$ 1,755,726
Agriculture & Natural Resources					
Department of Agriculture					
Interstate Water Issues	--	--	555,492	--	555,492
Water Use Study	--	--	257,031	--	257,031
Basin Water Resources Management	--	--	704,740	--	704,740
Irrigation Technology	--	--	2,550,000	--	2,550,000
Crop & Livestock Research	--	--	1,450,000	--	1,450,000
Soil Health Initiative	--	--	400,000	--	400,000
Water Resources Cost-Share	--	--	4,000,000	--	4,000,000
Nonpoint Source Pollution Assistance	--	--	1,871,401	--	1,871,401
Conservation District Aid	--	--	5,252,706	--	5,252,706
Conservation Reserve Enhancement Program	--	--	1,257,271	--	1,257,271
Watershed Dam Construction	--	--	3,000,000	--	3,000,000
Water Quality Buffer Initiatives	--	--	--	--	--
Riparian & Wetland Program	--	--	154,024	--	154,024
Streambank Stabilization	--	--	2,000,000	--	2,000,000
Kansas Reservoir Protection Initiative	--	--	2,000,000	--	2,000,000
Water Quality	2,025,425	--	(2,025,425)	--	--
Water Quantity/Aquifer	17,852,617	--	(17,852,617)	--	--
Resiliency	5,650,000	--	(5,650,000)	--	--
Reservoir	4,000,000	--	(4,000,000)	--	--
Reaseach & Education	2,850,000	--	(2,850,000)	--	--
Total--Department of Agriculture	\$ 32,378,042	\$ --	\$ (6,925,377)	\$ --	\$ 25,452,665
Health & Environment--Environment					
Contamination Remediation	--	--	3,089,793	--	3,089,793
Local Environment Protection Program	--	--	800,000	--	800,000
Nonpoint Source Technical Assistance	--	--	453,123	--	453,123
TMDL Initiatives	--	--	399,171	--	399,171
Drinking Water Protection	--	--	800,000	--	800,000
Watershed Restoration & Protection Strategy	--	--	1,000,000	--	1,000,000
Aquifer Recharge Basin	--	--	--	--	--
Harmful Algae Bloom Pilot	--	--	155,934	--	155,934
Stream Trash Removal	--	--	--	--	--
Small Town Infrastructure	--	--	--	--	--
Water Quality	8,033,309	--	(8,033,309)	--	--
Resiliency	1,075,000	--	(1,075,000)	--	--
Equus Beds	--	--	75,000	--	75,000
Total--KDHE--Environment	\$ 9,108,309	\$ --	\$ (2,335,288)	\$ --	\$ 6,773,021

Schedule 2.5--Expenditures from the State Water Plan Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoed	FY 2025 Approved Budget
Kansas Water Office					
Assessment & Evaluation	2,539,242	--	--	--	2,539,242
MOU--Storage Operations & Maintenance	829,821	--	--	--	829,821
Stream Gaging	458,258	--	--	--	458,258
Technical Assistance to Water Users	614,939	--	--	--	614,939
Reservoir Surveys & Research	922,434	--	--	--	922,434
Milford Lake Watershed RCPP Project	2,751,901	--	--	--	2,751,901
Vision Strategic Education Plan	979,372	--	--	--	979,372
Water Technology Farms	3,454,842	--	--	--	3,454,842
Watershed Conserv. Practice Implementation	89,888	--	--	--	89,888
Equus Beds Chloride Plume Project	75,000	--	--	--	75,000
Flood Response Study	400,000	--	--	--	400,000
Arbuckle Study	660,000	--	--	--	660,000
Water Injection Dredging	2,000,000	--	--	--	2,000,000
HB 2302 Projects	1,462,120	--	--	--	1,462,120
Water Quality	--	--	--	--	--
Water Quantity/Aquifer	--	--	--	--	--
Resiliency	--	--	--	--	--
Reservoir	--	--	--	--	--
Research & Education	--	--	--	--	--
Water Planning & Project Development	--	--	--	--	--
Independent Program Evaluation	--	--	--	--	--
J. Redmond Reservoir Hydrosuction Pilot Prog	--	--	--	--	--
Total--Kansas Water Office	\$ 17,237,817	\$ --	\$ --	\$ --	\$ 17,237,817
Department of Wildlife & Parks					
Stream Monitoring	224,457	--	--	--	224,457
Water Quality	--	--	--	--	--
Total--Department of Wildlife & Parks	\$ 224,457	\$ --	\$ --	\$ --	\$ 224,457
Total--Agriculture & Natural Resources	\$ 67,325,858	\$ --	\$ --	\$ --	\$ 67,325,858
State Employee Pay Plan	--	--	--	--	--
Total Expenditures	\$ 67,397,858	\$ --	\$ --	\$ --	\$ 67,397,858

Schedule 2.5--Expenditures from the State Water Plan Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoed	FY 2026 Approved Budget
Kansas Water Office					
Assessment & Evaluation	--	--	1,500,000	--	1,500,000
MOU--Storage Operations & Maintenance	--	--	778,711	--	778,711
Stream Gaging	--	--	698,708	--	698,708
Technical Assistance to Water Users	--	--	500,000	--	500,000
Reservoir Surveys & Research	--	--	500,000	--	500,000
Milford Lake Watershed RCPP Project	--	--	1,464,890	--	1,464,890
Vision Strategic Education Plan	--	--	400,000	--	400,000
Water Technology Farms	--	--	2,000,000	--	2,000,000
Watershed Conserv. Practice Implementation	--	--	--	--	--
Equus Beds Chloride Plume Project	--	--	--	--	--
Flood Response Study	--	--	--	--	--
Arbuckle Study	--	--	300,000	--	300,000
Water Injection Dredging	--	--	--	--	--
HB 2302 Projects	--	--	855,994	--	855,994
Water Quality	1,464,890	--	(1,464,890)	--	--
Water Quantity/Aquifer	2,000,000	--	(2,000,000)	--	--
Resiliency	5,100,000	--	(5,100,000)	--	--
Reservoir	4,477,419	--	(4,477,419)	--	--
Reaseach & Education	3,341,255	--	(3,341,255)	--	--
Water Planning & Project Development	--	--	1,500,000	--	1,500,000
Independent Program Evaluation	--	--	450,000	--	450,000
J. Redmond Reservoir Hydrosuction Pilot Prog	--	--	1,500,000	--	1,500,000
Total--Kansas Water Office	\$ 16,383,564	\$ --	\$ (3,935,261)	\$ --	\$ 12,448,303
Department of Wildlife & Parks					
Stream Monitoring	--	--	--	--	--
Water Quality	224,457	--	--	--	224,457
Total--Department of Wildlife & Parks	\$ 224,457	\$ --	\$ --	\$ --	\$ 224,457
Total--Agriculture & Natural Resources	\$ 58,094,372	\$ --	\$ (13,195,926)	\$ --	\$ 44,898,446
State Employee Pay Plan	65,197	--	(65,197)	--	--
Total Expenditures	\$ 60,731,569	\$ --	\$ (14,045,397)	\$ --	\$ 46,686,172

Schedule 2.6--Expenditures from the Expanded Lottery Act Revenues Fund by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration					
KPERS Pension Obligation Bonds	34,563,142	--	--	--	34,563,142
Total--General Government	\$ 34,563,142	\$ --	\$ --	\$ --	\$ 34,563,142
Education					
Department of Education					
KPERS-School Employer Contribution	42,826,858	--	--	--	42,826,858
Total--Education	\$ 42,826,858	\$ --	\$ --	\$ --	\$ 42,826,858
Total Expenditures	\$ 77,390,000	\$ --	\$ --	\$ --	\$ 77,390,000

Schedule 2.6--Expenditures from the Expanded Lottery Act Revenues Fund by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Administration					
KPERS Pension Obligation Bonds	38,648,221	--	(2,554,000)	--	36,094,221
Total--General Government	\$ 38,648,221	\$ --	\$ (2,554,000)	\$ --	\$ 36,094,221
Education					
Department of Education					
KPERS-School Employer Contribution	41,427,779	--	--	--	41,427,779
Total--Education	\$ 41,427,779	\$ --	\$ --	\$ --	\$ 41,427,779
Total Expenditures	\$ 80,076,000	\$ --	\$ (2,554,000)	\$ --	\$ 77,522,000

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration	98,077,310	--	(1,267,435)	--	96,809,875
Office of the Child Advocate	680,930	--	--	--	680,930
Office of Information Technology Services	22,868,104	--	--	--	22,868,104
Kansas Corporation Commission	75,411,886	--	--	--	75,411,886
Citizens Utility Ratepayer Board	1,436,921	--	--	--	1,436,921
Kansas Human Rights Commission	1,672,189	--	--	--	1,672,189
Board of Indigents Defense Services	68,288,251	--	(3,500,000)	--	64,788,251
Health Care Stabilization	9,102,402	--	--	--	9,102,402
Pooled Money Investment Board	916,184	--	--	--	916,184
Kansas Public Employees Retirement Sys.	85,755,022	--	--	--	85,755,022
Department of Commerce	56,569,906	--	(950,037)	--	55,619,869
Kansas Lottery	443,955,534	--	--	--	443,955,534
Kansas Racing & Gaming Commission	12,398,362	--	(100,000)	--	12,298,362
Department of Revenue	122,540,012	--	--	--	122,540,012
Board of Tax Appeals	2,910,525	--	--	--	2,910,525
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	534,357	--	(27,541)	--	506,816
Office of the State Bank Commissioner	13,557,797	--	--	--	13,557,797
Board of Barbering	249,079	--	75,554	--	324,633
Behavioral Sciences Regulatory Board	1,206,956	--	--	--	1,206,956
Board of Cosmetology	1,454,755	--	(139,165)	--	1,315,590
Department of Credit Unions	1,397,029	--	--	--	1,397,029
Kansas Dental Board	587,967	--	--	--	587,967
Governmental Ethics Commission	863,869	--	--	--	863,869
Board of Healing Arts	7,749,213	--	--	--	7,749,213
Hearing Instruments Board of Examiners	37,986	--	--	--	37,986
Board of Mortuary Arts	346,782	--	--	--	346,782
Board of Nursing	4,104,238	--	--	--	4,104,238
Board of Examiners in Optometry	235,762	--	--	--	235,762
Board of Pharmacy	3,907,711	--	--	--	3,907,711
Real Estate Appraisal Board	381,239	--	--	--	381,239
Kansas Real Estate Commission	1,464,218	--	--	--	1,464,218
Board of Technical Professions	853,390	--	--	--	853,390
Board of Veterinary Examiners	400,579	--	--	--	400,579
Office of the Governor	11,084,888	--	--	--	11,084,888
Attorney General	26,453,656	--	(1,085,122)	--	25,368,534
Insurance Department	20,291,298	--	--	--	20,291,298
Secretary of State	7,819,229	--	1,500,000	--	9,319,229
State Treasurer	5,150,508	--	--	--	5,150,508
Legislative Coordinating Council	1,825,758	--	--	--	1,825,758
Legislature	38,440,952	--	(2,924,863)	(1,000,000)	34,516,089
Legislative Research Department	5,467,749	--	(61,741)	--	5,406,008
Legislative Division of Post Audit	3,626,127	--	(17,723)	--	3,608,404
Revisor of Statutes	4,980,435	--	--	--	4,980,435
Judiciary	220,870,806	--	(590,853)	--	220,279,953
Judicial Council	732,941	--	--	--	732,941
Total--General Government	\$ 1,388,686,535	\$ --	\$ (9,088,926)	\$ (1,000,000)	\$ 1,378,597,609
Human Services					
Department for Aging & Disability Services	182,467,582	--	3,315,714	--	185,783,296
Kansas Neurological Institute	37,527,494	--	--	--	37,527,494
Larned State Hospital	126,072,474	--	(2,925,958)	--	123,146,516
Osawatimie State Hospital	75,276,667	--	(3,000,000)	--	72,276,667
Parsons State Hospital & Training Center	40,984,250	--	--	--	40,984,250
Subtotal--KDADS	\$ 462,328,467	\$ --	\$ (2,610,244)	\$ --	\$ 459,718,223

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoed	FY 2026 Approved Budget
General Government					
Department of Administration	116,230,755	--	(26,362,455)	--	89,868,300
Office of the Child Advocate	750,576	--	(4,676)	--	745,900
Office of Information Technology Services	33,898,206	--	(232,620)	--	33,665,586
Kansas Corporation Commission	74,776,277	--	451,803	--	75,228,080
Citizens Utility Ratepayer Board	1,372,864	--	31,165	--	1,404,029
Kansas Human Rights Commission	1,782,389	--	21,380	--	1,803,769
Board of Indigents Defense Services	68,595,591	--	(6,788,422)	--	61,807,169
Health Care Stabilization	9,408,519	--	66,449	--	9,474,968
Pooled Money Investment Board	910,753	--	15,293	--	926,046
Kansas Public Employees Retirement Sys.	92,463,155	--	562,768	--	93,025,923
Department of Commerce	53,789,445	--	(1,302,270)	--	52,487,175
Kansas Lottery	445,930,491	--	173,835	--	446,104,326
Kansas Racing & Gaming Commission	12,621,604	--	416,736	--	13,038,340
Department of Revenue	119,357,362	--	5,150,067	--	124,507,429
Board of Tax Appeals	2,613,930	--	11,014	--	2,624,944
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	483,965	--	5,534	--	489,499
Office of the State Bank Commissioner	13,667,399	--	275,242	--	13,942,641
Board of Barbering	258,595	--	3,278	--	261,873
Behavioral Sciences Regulatory Board	1,226,463	--	17,204	--	1,243,667
Board of Cosmetology	1,144,367	--	189,695	--	1,334,062
Department of Credit Unions	1,417,916	--	22,244	--	1,440,160
Kansas Dental Board	544,000	--	5,072	--	549,072
Kansas Public Disclosure Commission	878,555	--	10,620	--	889,175
Board of Healing Arts	7,913,653	--	200,129	--	8,113,782
Hearing Instruments Board of Examiners	38,255	--	--	--	38,255
Board of Mortuary Arts	353,511	--	5,354	--	358,865
Board of Nursing	4,204,238	--	43,195	--	4,247,433
Board of Examiners in Optometry	276,204	--	3,477	--	279,681
Board of Pharmacy	4,026,809	--	54,891	--	4,081,700
Real Estate Appraisal Board	443,064	--	15,987	--	459,051
Kansas Real Estate Commission	1,507,028	--	39,744	--	1,546,772
Board of Technical Professions	890,319	--	(19,604)	--	870,715
Board of Veterinary Examiners	406,361	--	6,689	--	413,050
Office of the Governor	10,739,558	--	56,492	--	10,796,050
Attorney General	26,926,254	--	561,849	--	27,488,103
Kansas Department of Insurance	20,048,861	--	359,484	--	20,408,345
Secretary of State	8,115,970	--	90,203	--	8,206,173
State Treasurer	5,269,090	--	66,128	--	5,335,218
Legislative Coordinating Council	965,242	--	17,221	--	982,463
Legislature	35,026,207	--	(547,700)	--	34,478,507
Legislative Research Department	5,632,057	--	109,498	--	5,741,555
Legislative Division of Post Audit	3,602,447	--	68,308	--	3,670,755
Revisor of Statutes	5,060,760	--	96,772	--	5,157,532
Judiciary	249,363,071	--	(10,716,618)	--	238,646,453
Judicial Council	730,028	--	12,814	--	742,842
Total--General Government	\$ 1,445,687,887	\$ --	\$ (36,736,731)	\$ --	\$ 1,408,951,156
Human Services					
Department for Aging & Disability Services	148,407,278	--	(22,850,757)	4,000,000	129,556,521
Kansas Neurological Institute	38,815,675	--	(534,258)	--	38,281,417
Larned State Hospital	122,193,973	--	(31,694,126)	--	90,499,847
Osawatomie State Hospital	76,518,322	--	(10,262,306)	--	66,256,016
Parsons State Hospital	41,203,101	--	839,060	--	42,042,161
Subtotal--KDADS	\$ 427,138,349	\$ --	\$ (64,502,387)	\$ 4,000,000	\$ 366,635,962

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Department for Children & Families	345,473,839	--	(34,504,508)	--	310,969,331
Health & Environment--Health	428,964,385	--	(9,289,486)	--	419,674,899
Department of Labor	63,962,541	--	(936,574)	--	63,025,967
Office of Veterans Services	33,141,693	--	--	--	33,141,693
Kansas Guardianship Program	1,564,959	--	--	--	1,564,959
Total--Human Services	\$ 1,335,435,884	\$ --	\$ (47,340,812)	\$ --	\$ 1,288,095,072
Education					
Department of Education	80,373,695	--	--	--	80,373,695
School for the Blind	10,580,909	--	--	--	10,580,909
School for the Deaf	13,355,011	--	--	--	13,355,011
Subtotal--Department of Education	\$ 104,309,615	\$ --	\$ --	\$ --	\$ 104,309,615
Board of Regents	9,152,044	--	--	--	9,152,044
Emporia State University	101,365,921	--	--	--	101,365,921
Fort Hays State University	129,411,081	--	--	--	129,411,081
Kansas State University	530,836,341	--	--	--	530,836,341
Kansas State University--ESARP	165,889,845	--	--	--	165,889,845
KSU--Veterinary Medical Center	74,649,651	--	--	--	74,649,651
Pittsburg State University	112,755,532	--	--	--	112,755,532
University of Kansas	856,773,014	--	760,809	--	857,533,823
University of Kansas Medical Center	590,484,208	--	--	--	590,484,208
Wichita State University	657,339,169	--	--	--	657,339,169
Subtotal--Regents	\$ 3,228,656,806	\$ --	\$ 760,809	\$ --	\$ 3,229,417,615
Historical Society	7,167,488	--	(61,137)	--	7,106,351
State Library	5,246,921	--	--	--	5,246,921
Total--Education	\$ 3,345,380,830	\$ --	\$ 699,672	\$ --	\$ 3,346,080,502
Public Safety					
Department of Corrections	214,910,807	--	(15,626)	--	214,895,181
El Dorado Correctional Facility	48,221,802	--	--	--	48,221,802
Ellsworth Correctional Facility	24,204,188	--	--	--	24,204,188
Hutchinson Correctional Facility	53,049,752	--	--	--	53,049,752
Lansing Correctional Facility	50,975,333	--	--	--	50,975,333
Larned State Correctional Facility	19,267,226	--	--	--	19,267,226
Norton Correctional Facility	26,633,752	--	--	--	26,633,752
Topeka Correctional Facility	25,174,853	--	--	--	25,174,853
Winfield Correctional Facility	28,067,522	--	--	--	28,067,522
Kansas Juvenile Correctional Complex	29,128,306	--	(2,023)	--	29,126,283
Subtotal--Corrections	\$ 519,633,541	\$ --	\$ (17,649)	\$ --	\$ 519,615,892
Adjutant General	41,051,348	--	--	--	41,051,348
Emergency Medical Services Board	2,261,087	--	--	--	2,261,087
State Fire Marshal	9,476,949	--	--	--	9,476,949
Highway Patrol	123,627,474	--	--	--	123,627,474
Kansas Bureau of Investigation	61,227,168	--	29,618	--	61,256,786
Comm. on Peace Officers Stand. & Training	947,358	--	--	--	947,358
Sentencing Commission	2,234,335	--	--	--	2,234,335
State 911 Board	--	--	--	--	--
Total--Public Safety	\$ 760,459,260	\$ --	\$ 11,969	\$ --	\$ 760,471,229
Agriculture & Natural Resources					
Department of Agriculture	74,502,761	--	--	--	74,502,761
Health & Environment--Environment	78,121,165	--	--	--	78,121,165
Kansas State Fair	7,432,523	--	--	--	7,432,523

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoed	FY 2026 Approved Budget
Department for Children & Families	307,817,798	--	(2,711,721)	--	305,106,077
Health & Environment--Health	443,217,678	--	(55,522,615)	--	387,695,063
Department of Labor	55,288,838	--	1,029,764	--	56,318,602
Office of Veterans Services	34,916,147	--	373,158	--	35,289,305
Kansas Guardianship Program	1,471,827	--	(41,953)	--	1,429,874
Total--Human Services	\$ 1,269,850,637	\$ --	\$ (121,375,754)	\$ 4,000,000	\$ 1,152,474,883
Education					
Department of Education	78,089,552	--	370,786	--	78,460,338
School for the Blind	11,092,061	--	(38,600)	--	11,053,461
School for the Deaf	13,745,135	--	229,387	--	13,974,522
Subtotal--Department of Education	\$ 102,926,748	\$ --	\$ 561,573	\$ --	\$ 103,488,321
Board of Regents	9,116,610	--	(877,156)	--	8,239,454
Emporia State University	83,936,763	--	3,504,751	--	87,441,514
Fort Hays State University	128,461,032	--	2,004,647	--	130,465,679
Kansas State University	523,469,549	--	8,232,519	--	531,702,068
Kansas State University--ESARP	166,656,764	--	(2,029,690)	(336,064)	164,291,010
KSU--Veterinary Medical Center	75,083,037	--	3,352,249	--	78,435,286
Pittsburg State University	106,171,977	--	1,607,266	--	107,779,243
University of Kansas	876,890,371	--	11,986,739	--	888,877,110
University of Kansas Medical Center	603,802,182	--	10,516,533	--	614,318,715
Wichita State University	653,190,955	--	12,261,851	(750,000)	664,702,806
Subtotal--Regents	\$ 3,226,779,240	\$ --	\$ 50,559,709	\$ (1,086,064)	\$ 3,276,252,885
Historical Society	7,685,334	--	(161,882)	--	7,523,452
State Library	5,096,472	--	(9,909)	--	5,086,563
Total--Education	\$ 3,342,487,794	\$ --	\$ 50,949,491	\$ (1,086,064)	\$ 3,392,351,221
Public Safety					
Department of Corrections	216,011,446	--	1,251,694	--	217,263,140
El Dorado Correctional Facility	48,489,936	--	750,784	--	49,240,720
Ellsworth Correctional Facility	24,406,081	--	325,760	--	24,731,841
Hutchinson Correctional Facility	53,204,016	--	787,151	--	53,991,167
Lansing Correctional Facility	51,751,496	--	720,132	--	52,471,628
Larned State Correctional Facility	19,284,331	--	270,214	--	19,554,545
Norton Correctional Facility	26,248,904	--	322,902	--	26,571,806
Topeka Correctional Facility	25,364,073	--	357,864	--	25,721,937
Winfield Correctional Facility	28,173,680	--	402,872	--	28,576,552
Kansas Juvenile Correctional Complex	29,534,157	--	245,956	--	29,780,113
Subtotal--Corrections	\$ 522,468,120	\$ --	\$ 5,435,329	\$ --	\$ 527,903,449
Adjutant General	41,230,317	--	825,076	--	42,055,393
Emergency Medical Services Board	2,297,533	--	55,720	--	2,353,253
State Fire Marshal	10,675,692	--	219,091	--	10,894,783
Highway Patrol	126,210,495	--	591,456	--	126,801,951
Kansas Bureau of Investigation	58,825,808	--	96,268	(500,000)	58,422,076
Comm. on Peace Officers Stand. & Training	1,071,656	--	21,894	--	1,093,550
Sentencing Commission	2,202,999	--	37,176	--	2,240,175
State 911 Board	15,455,992	--	7,626	--	15,463,618
Total--Public Safety	\$ 780,438,612	\$ --	\$ 7,289,636	\$ (500,000)	\$ 787,228,248
Agriculture & Natural Resources					
Department of Agriculture	61,643,419	--	(820,690)	--	60,822,729
Health & Environment--Environment	76,900,875	--	(346,568)	--	76,554,307
Kansas State Fair	7,127,978	--	(80,925)	--	7,047,053

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Kansas Water Office	24,257,829	--	--	--	24,257,829
Department of Wildlife & Parks	93,297,556	--	--	--	93,297,556
Total--Ag. & Natural Resources	\$ 277,611,834	\$ --	\$ --	\$ --	\$ 277,611,834
Transportation					
Kansas Department of Transportation	366,269,653	--	--	--	366,269,653
Total--Transportation	\$ 366,269,653	\$ --	\$ --	\$ --	\$ 366,269,653
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
State Agency Moving Expenses	--	--	320,997	--	320,997
Total Expenditures	\$ 7,473,843,996	\$ --	\$ (55,397,100)	\$ (1,000,000)	\$ 7,417,446,896

Schedule 3.1--Expenditures from All Funding Sources for State Operations by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Kansas Water Office	27,748,554	--	(4,203,248)	--	23,545,306
Department of Wildlife & Parks	96,835,417	--	650,896	--	97,486,313
Total--Ag. & Natural Resources	\$ 270,256,243	\$ --	\$ (4,800,535)	\$ --	\$ 265,455,708
Transportation					
Kansas Department of Transportation	373,932,122	--	4,323,038	--	378,255,160
Total--Transportation	\$ 373,932,122	\$ --	\$ 4,323,038	\$ --	\$ 378,255,160
State Employee Pay Plan	91,806,247	--	(88,024,342)	--	3,781,905
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
State Agency Moving Expenses	--	--	--	--	--
Total Expenditures	\$ 7,574,459,542	\$ --	\$ (184,231,368)	\$ 2,413,936	\$ 7,392,642,110

Schedule 3.2--Expenditures from the State General Fund for State Operations by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration	73,495,481	--	(13,795)	--	73,481,686
Office of the Child Advocate	680,930	--	--	--	680,930
Office of Information Technology Services	15,163,120	--	--	--	15,163,120
Kansas Human Rights Commission	1,193,852	--	--	--	1,193,852
Board of Indigents Defense Services	67,366,782	--	(3,500,000)	--	63,866,782
Department of Commerce	400,466	--	--	--	400,466
Department of Revenue	17,631,075	--	--	--	17,631,075
Board of Tax Appeals	1,388,010	--	--	--	1,388,010
Governmental Ethics Commission	560,050	--	--	--	560,050
Office of the Governor	5,189,487	--	--	--	5,189,487
Attorney General	12,215,788	--	(1,085,122)	--	11,130,666
Legislative Coordinating Council	1,825,758	--	--	--	1,825,758
Legislature	33,440,952	--	(2,924,863)	(1,000,000)	29,516,089
Legislative Research Department	5,467,749	--	(61,741)	--	5,406,008
Legislative Division of Post Audit	3,626,127	--	(17,723)	--	3,608,404
Revisor of Statutes	4,980,435	--	--	--	4,980,435
Judiciary	210,733,300	--	(590,853)	--	210,142,447
Judicial Council	732,941	--	--	--	732,941
Total--General Government	\$ 456,092,303	\$ --	\$ (8,194,097)	\$ (1,000,000)	\$ 446,898,206
Human Services					
Department for Aging & Disability Services	134,356,594	--	315,714	--	134,672,308
Kansas Neurological Institute	17,975,270	--	--	--	17,975,270
Larned State Hospital	111,754,159	--	(2,925,958)	--	108,828,201
Osawatomie State Hospital	61,290,448	--	(3,000,000)	--	58,290,448
Parsons State Hospital & Training Center	24,664,421	--	--	--	24,664,421
Subtotal--KDADS	\$ 350,040,892	\$ --	\$ (5,610,244)	\$ --	\$ 344,430,648
Department for Children & Families	174,936,396	--	(17,162,372)	--	157,774,024
Health & Environment--Health	70,043,979	--	(4,039,486)	--	66,004,493
Department of Labor	16,777,236	--	(936,574)	--	15,840,662
Office of Veterans Services	14,559,802	--	--	--	14,559,802
Kansas Guardianship Program	1,564,959	--	--	--	1,564,959
Total--Human Services	\$ 627,923,264	\$ --	\$ (27,748,676)	\$ --	\$ 600,174,588
Education					
Department of Education	20,704,081	--	--	--	20,704,081
School for the Blind	8,363,172	--	--	--	8,363,172
School for the Deaf	12,113,018	--	--	--	12,113,018
Subtotal--Department of Education	\$ 41,180,271	\$ --	\$ --	\$ --	\$ 41,180,271
Board of Regents	6,435,071	--	--	--	6,435,071
Emporia State University	56,337,492	--	--	--	56,337,492
Fort Hays State University	48,137,579	--	--	--	48,137,579
Kansas State University	148,942,850	--	--	--	148,942,850
Kansas State University--ESARP	61,854,824	--	--	--	61,854,824
KSU--Veterinary Medical Center	17,547,431	--	--	--	17,547,431
Pittsburg State University	52,306,817	--	--	--	52,306,817
University of Kansas	186,740,621	--	--	--	186,740,621
University of Kansas Medical Center	120,436,241	--	--	--	120,436,241
Wichita State University	115,988,851	--	--	--	115,988,851
Subtotal--Regents	\$ 814,727,777	\$ --	\$ --	\$ --	\$ 814,727,777

Schedule 3.2--Expenditures from the State General Fund for State Operations by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Administration	95,209,725	--	(25,966,600)	--	69,243,125
Office of the Child Advocate	750,576	--	(4,676)	--	745,900
Office of Information Technology Services	31,473,902	--	(232,620)	--	31,241,282
Kansas Human Rights Commission	1,202,922	--	3,714	--	1,206,636
Board of Indigents Defense Services	67,789,591	--	(6,788,422)	--	61,001,169
Department of Commerce	138,992	--	337,212	--	476,204
Department of Revenue	17,769,960	--	1,408,620	--	19,178,580
Board of Tax Appeals	1,510,861	--	(2,299)	--	1,508,562
Kansas Public Disclosure Commission	560,191	--	6,536	--	566,727
Office of the Governor	4,899,270	--	18,030	--	4,917,300
Attorney General	10,655,424	--	324,894	--	10,980,318
Legislative Coordinating Council	965,242	--	17,221	--	982,463
Legislature	35,026,207	--	(547,700)	--	34,478,507
Legislative Research Department	5,632,057	--	109,498	--	5,741,555
Legislative Division of Post Audit	3,602,447	--	68,308	--	3,670,755
Revisor of Statutes	5,060,760	--	96,772	--	5,157,532
Judiciary	238,281,286	--	(9,220,570)	--	229,060,716
Judicial Council	730,028	--	12,814	--	742,842
Total--General Government	\$ 521,259,441	\$ --	\$ (40,359,268)	\$ --	\$ 480,900,173
Human Services					
Department for Aging & Disability Services	99,220,680	--	(25,857,150)	4,000,000	77,363,530
Kansas Neurological Institute	19,398,088	--	(780,721)	--	18,617,367
Larned State Hospital	110,644,945	--	(31,694,126)	--	78,950,819
Osawatomie State Hospital	62,050,668	--	(10,294,133)	--	51,756,535
Parsons State Hospital	24,484,860	--	492,752	--	24,977,612
Subtotal--KDADS	\$ 315,799,241	\$ --	\$ (68,133,378)	\$ 4,000,000	\$ 251,665,863
Department for Children & Families	163,269,153	--	(7,461,448)	--	155,807,705
Health & Environment--Health	71,912,823	--	(21,559,435)	--	50,353,388
Department of Labor	9,519,318	--	(19,643)	--	9,499,675
Office of Veterans Services	14,262,048	--	331,023	--	14,593,071
Kansas Guardianship Program	1,471,827	--	(41,953)	--	1,429,874
Total--Human Services	\$ 576,234,410	\$ --	\$ (96,884,834)	\$ 4,000,000	\$ 483,349,576
Education					
Department of Education	21,310,497	--	(192,659)	--	21,117,838
School for the Blind	8,304,422	--	(48,592)	--	8,255,830
School for the Deaf	12,350,669	--	227,025	--	12,577,694
Subtotal--Department of Education	\$ 41,965,588	\$ --	\$ (14,226)	\$ --	\$ 41,951,362
Board of Regents	6,454,021	--	(918,893)	--	5,535,128
Emporia State University	43,623,745	--	3,015,485	--	46,639,230
Fort Hays State University	47,209,611	--	994,889	--	48,204,500
Kansas State University	143,245,607	--	2,397,980	--	145,643,587
Kansas State University--ESARP	62,558,663	--	(3,795,913)	--	58,762,750
KSU--Veterinary Medical Center	17,659,008	--	2,359,519	--	20,018,527
Pittsburg State University	51,004,510	--	1,049,506	--	52,054,016
University of Kansas	184,706,797	--	3,652,267	--	188,359,064
University of Kansas Medical Center	121,041,551	--	2,166,866	--	123,208,417
Wichita State University	109,051,342	--	7,442,078	(750,000)	115,743,420
Subtotal--Regents	\$ 786,554,855	\$ --	\$ 18,363,784	\$ (750,000)	\$ 804,168,639

Schedule 3.2--Expenditures from the State General Fund for State Operations by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Historical Society	5,004,280	--	(61,137)	--	4,943,143
State Library	3,190,993	--	--	--	3,190,993
Total--Education	\$ 864,103,321	\$ --	\$ (61,137)	\$ --	\$ 864,042,184
Public Safety					
Department of Corrections	201,743,293	--	(15,626)	--	201,727,667
El Dorado Correctional Facility	48,147,778	--	--	--	48,147,778
Ellsworth Correctional Facility	24,189,188	--	--	--	24,189,188
Hutchinson Correctional Facility	52,801,239	--	--	--	52,801,239
Lansing Correctional Facility	50,675,333	--	--	--	50,675,333
Larned State Correctional Facility	19,267,226	--	--	--	19,267,226
Norton Correctional Facility	26,367,787	--	--	--	26,367,787
Topeka Correctional Facility	24,868,254	--	--	--	24,868,254
Winfield Correctional Facility	27,500,442	--	--	--	27,500,442
Kansas Juvenile Correctional Complex	28,753,306	--	(2,023)	--	28,751,283
Subtotal--Corrections	\$ 504,313,846	\$ --	\$ (17,649)	\$ --	\$ 504,296,197
Adjutant General	7,789,126	--	--	--	7,789,126
Kansas Bureau of Investigation	48,911,282	--	29,618	--	48,940,900
Sentencing Commission	2,155,565	--	--	--	2,155,565
Total--Public Safety	\$ 563,169,819	\$ --	\$ 11,969	\$ --	\$ 563,181,788
Agriculture & Natural Resources					
Department of Agriculture	15,060,194	--	--	--	15,060,194
Health & Environment--Environment	3,184,708	--	--	--	3,184,708
Kansas State Fair	535,000	--	--	--	535,000
Kansas Water Office	1,399,735	--	--	--	1,399,735
Department of Wildlife & Parks	--	--	--	--	--
Total--Ag. & Natural Resources	\$ 20,179,637	\$ --	\$ --	\$ --	\$ 20,179,637
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
State Agency Moving Expenses	--	--	320,997	--	320,997
Total Expenditures	\$ 2,531,468,344	\$ --	\$ (35,670,944)	\$ (1,000,000)	\$ 2,494,797,400

Schedule 3.2--Expenditures from the State General Fund for State Operations by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
Historical Society	5,297,207	--	(184,031)	--	5,113,176
State Library	3,038,441	--	(18,263)	--	3,020,178
Total--Education	\$ 836,856,091	\$ --	\$ 18,147,264	\$ (750,000)	\$ 854,253,355
Public Safety					
Department of Corrections	205,715,966	--	1,209,707	--	206,925,673
El Dorado Correctional Facility	48,474,936	--	750,784	--	49,225,720
Ellsworth Correctional Facility	24,391,081	--	325,760	--	24,716,841
Hutchinson Correctional Facility	53,114,016	--	787,151	--	53,901,167
Lansing Correctional Facility	51,451,496	--	720,132	--	52,171,628
Larned State Correctional Facility	19,284,331	--	270,214	--	19,554,545
Norton Correctional Facility	25,986,288	--	320,483	--	26,306,771
Topeka Correctional Facility	25,054,852	--	352,170	--	25,407,022
Winfield Correctional Facility	27,600,301	--	393,363	--	27,993,664
Kansas Juvenile Correctional Complex	28,985,818	--	245,956	--	29,231,774
Subtotal--Corrections	\$ 510,059,085	\$ --	\$ 5,375,720	\$ --	\$ 515,434,805
Adjutant General	7,874,594	--	100,352	--	7,974,946
Kansas Bureau of Investigation	45,668,428	--	(43,800)	(500,000)	45,124,628
Sentencing Commission	2,152,459	--	37,176	--	2,189,635
Total--Public Safety	\$ 565,754,566	\$ --	\$ 5,469,448	\$ (500,000)	\$ 570,724,014
Agriculture & Natural Resources					
Department of Agriculture	15,501,415	--	(779,142)	--	14,722,273
Health & Environment--Environment	3,399,345	--	53,867	--	3,453,212
Kansas State Fair	135,000	--	(135,000)	--	--
Kansas Water Office	1,407,987	--	6,767	--	1,414,754
Department of Wildlife & Parks	--	--	95,435	--	95,435
Total--Ag. & Natural Resources	\$ 20,443,747	\$ --	\$ (758,073)	\$ --	\$ 19,685,674
State Employee Pay Plan	38,140,000	--	(34,358,095)	--	3,781,905
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
State Agency Moving Expenses	--	--	--	--	--
Total Expenditures	\$ 2,558,688,255	\$ --	\$ (144,599,729)	\$ 2,750,000	\$ 2,416,838,526

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Department of Administration					
Federal Flood Control Act Payments	505,217	--	--	--	505,217
Kansas Corporation Commission					
Energy Efficiency & Conservation	886,174	--	--	--	886,174
Energy Conservation Plan	2,886,849	--	--	--	2,886,849
ARPA Municipal Natural Gas Grants	4,000,000	--	--	--	4,000,000
Total--Kansas Corporation Commission	\$ 7,773,023	\$ --	\$ --	\$ --	\$ 7,773,023
Department of Commerce					
Community Development Block Grant	31,859,600	--	--	--	31,859,600
Kansas Lottery					
Expanded Lottery Act Payments	12,225,000	--	--	--	12,225,000
Department of Revenue					
County Drug Tax Enforcement	257,344	--	--	--	257,344
County Treasurer Vehicle Licensing	230,000	--	--	--	230,000
Sand Royalties	20,000	--	--	--	20,000
Special County Mineral Prod. Taxes	2,588,308	--	--	--	2,588,308
Taxpayer Notification Costs Fund	1,300,000	--	--	--	1,300,000
Total--Department of Revenue	\$ 4,395,652	\$ --	\$ --	\$ --	\$ 4,395,652
Office of the Governor					
ARPA Grants	4,458,932	--	--	--	4,458,932
Crime Victim Assistance	1,301,795	--	--	--	1,301,795
Federal Justice Grant Programs	2,444,117	--	--	--	2,444,117
Forensic Grants	220,864	--	--	--	220,864
Violence Against Women Grants	893,502	--	--	--	893,502
Total--Office of the Governor	\$ 9,319,210	\$ --	\$ --	\$ --	\$ 9,319,210
Attorney General					
Sexually Violent Predator Determinations	50,000	--	--	--	50,000
Municipalities Fights Addiction Fund	4,904,090	--	--	--	4,904,090
Youth Services	40,000	--	--	--	40,000
Safe & Secure Firearm Detection Program	--	--	10,000,000	--	10,000,000
Total--Attorney General	\$ 4,994,090	\$ --	\$ 10,000,000	\$ --	\$ 14,994,090
Insurance Department					
Firefighter Association Grants	21,500,000	--	--	--	21,500,000
Secretary of State					
Election Security	800,000	--	200,000	--	1,000,000
State Treasurer					
Build Kansas Matching Grant Fund	105,000,000	--	--	--	105,000,000
Community Talent Recruitment Grant Prog.	--	--	--	--	--
STAR Bonds Food Sales Tax Replacement	--	--	--	--	--
Total--State Treasurer	\$ 105,000,000	\$ --	\$ --	\$ --	\$ 105,000,000
Judiciary					
Veteran's Treatment Court	192,877	--	--	--	192,877
Court Appointed Special Advocates	350,000	--	--	--	350,000
State & Local Fiscal Recovery Grants	47,784	--	--	--	47,784
Claims	17,574	--	--	--	17,574
Total--Judiciary	\$ 608,235	\$ --	\$ --	\$ --	\$ 608,235
Total--General Government	\$ 198,980,027	\$ --	\$ 10,200,000	\$ --	\$ 209,180,027

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
General Government					
Department of Administration					
Federal Flood Control Act Payments	550,000	--	--	--	550,000
Kansas Corporation Commission					
Energy Efficiency & Conservation	--	--	--	--	--
Energy Conservation Plan	2,886,849	--	--	--	2,886,849
ARPA Municipal Natural Gas Grants	--	--	--	--	--
Total--Kansas Corporation Commission	\$ 2,886,849	\$ --	\$ --	\$ --	\$ 2,886,849
Department of Commerce					
Community Development Block Grant	15,500,000	--	--	--	15,500,000
Kansas Lottery					
Expanded Lottery Act Payments	12,225,000	--	--	--	12,225,000
Department of Revenue					
County Drug Tax Enforcement	245,000	--	--	--	245,000
County Treasurer Vehicle Licensing	230,000	--	--	--	230,000
Sand Royalties	20,000	--	--	--	20,000
Special County Mineral Prod. Taxes	2,438,709	--	--	--	2,438,709
Taxpayer Notification Costs Fund	1,300,000	--	--	--	1,300,000
Total--Department of Revenue	\$ 4,233,709	\$ --	\$ --	\$ --	\$ 4,233,709
Office of the Governor					
ARPA Grants	--	--	--	--	--
Crime Victim Assistance	1,340,849	--	--	--	1,340,849
Federal Justice Grant Programs	3,022,866	--	--	--	3,022,866
Forensic Grants	147,021	--	--	--	147,021
Violence Against Women Grants	733,272	--	--	--	733,272
Total--Office of the Governor	\$ 5,244,008	\$ --	\$ --	\$ --	\$ 5,244,008
Attorney General					
Sexually Violent Predator Determinations	50,000	--	--	--	50,000
Municipalities Fights Addiction Fund	5,187,604	--	--	--	5,187,604
Youth Services	40,000	--	--	--	40,000
Safe & Secure Firearm Detection Program	--	--	--	--	--
Total--Attorney General	\$ 5,277,604	\$ --	\$ --	\$ --	\$ 5,277,604
Kansas Department of Insurance					
Firefighter Association Grants	23,000,000	--	--	--	23,000,000
Secretary of State					
Election Security	500,000	--	--	--	500,000
State Treasurer					
Build Kansas Matching Grant Fund	55,000,000	--	(50,000,000)	--	5,000,000
Community Talent Recruitment Grant Prog.	--	--	3,000,000	(1,500,000)	1,500,000
STAR Bonds Food Sales Tax Replacement	--	--	4,000,000	--	4,000,000
Total--State Treasurer	\$ 55,000,000	\$ --	\$ (43,000,000)	\$ (1,500,000)	\$ 10,500,000
Judiciary					
Veteran's Treatment Court	120,500	--	--	--	120,500
Court Appointed Special Advocates	325,672	--	--	--	325,672
State & Local Fiscal Recovery Grants	24,000	--	--	--	24,000
Claims	--	--	--	--	--
Total--Judiciary	\$ 470,172	\$ --	\$ --	\$ --	\$ 470,172
Total--General Government	\$ 124,887,342	\$ --	\$ (43,000,000)	\$ (1,500,000)	\$ 80,387,342

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Human Services					
Department for Aging & Disability Services					
Aging Commission	7,788,985	--	--	--	7,788,985
Health & Environment--Health					
Aid to Local Health Departments	7,512,545	--	(10,419)	--	7,502,126
Breast & Cervical Cancer Screening	400,000	--	--	--	400,000
Child Care & Development	291,984	--	--	--	291,984
Coronavirus Public Health Crisis Resp.	268,000	--	--	--	268,000
Family Health Services	2,381,080	--	--	--	2,381,080
General Public Health Programs	2,083,552	--	--	--	2,083,552
Healthy Start	1,286,135	--	--	--	1,286,135
Home Visiting Programs	1,700,000	--	--	--	1,700,000
Immunization Programs	747,336	--	--	--	747,336
Infant & Toddler Program	4,619,373	--	--	--	4,619,373
Medical Assistance	26,178,643	--	--	--	26,178,643
Mothers & Infants Health Program	1,370,000	--	--	--	1,370,000
Nutrition For Women, Infants & Children	13,458,924	--	--	--	13,458,924
Other Federal Grants	4,451,267	--	--	--	4,451,267
Pregnancy Maintenance Initiative	39,994	--	--	--	39,994
Public Health Sys. Emergency Prep. Grts.	3,500,000	--	--	--	3,500,000
Rural Community Health Centers Residents	--	--	--	--	--
Smoking Cessation & Prevention Programs	668,247	--	--	--	668,247
Strengthening Public Health	4,450,000	--	--	--	4,450,000
Teen Pregnancy Prevention	194,804	--	--	--	194,804
Total--KDHE--Health	\$ 75,601,884	\$ --	\$ (10,419)	\$ --	\$ 75,591,465
Total--Human Services	\$ 83,390,869	\$ --	\$ (10,419)	\$ --	\$ 83,380,450
Education					
Department of Education					
21st Century Community Learning	6,448,189	--	--	--	6,448,189
ARPA--SFRF Award	98,820	--	--	--	98,820
Bond & Interest Aid	208,000,000	--	--	--	208,000,000
Capital Outlay State Aid	103,000,000	--	--	--	103,000,000
Children's Cabinet Programs	--	--	--	--	--
Computer Science Education Grants	1,000,000	--	--	--	1,000,000
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Driver Education Program Aid	1,600,000	--	--	--	1,600,000
Ed. Research & Innovative Prog.	1,745,855	--	--	--	1,745,855
Elem. & Secondary Education Prog.	232,147,056	--	--	--	232,147,056
Federal Reimbursements	1,442,000	--	--	--	1,442,000
Improving Teacher Quality	15,896,083	--	--	--	15,896,083
Juvenile Detention Grants	7,139,030	--	(2,078,502)	--	5,060,528
KPERS-School--Non-USDs	72,308,552	--	--	--	72,308,552
KPERS-School--USDs	509,070,336	--	--	--	509,070,336
Language Assistance State Grants	6,079,945	--	--	--	6,079,945
Mentor Teacher Program	1,300,000	--	--	--	1,300,000
Parent Education Program	9,609,869	--	--	--	9,609,869
Pre-K Pilot	4,880,084	--	--	--	4,880,084
Professional Development Programs	1,770,000	--	--	--	1,770,000
Rural & Low Income Schools	192,390	--	--	--	192,390
School Food Assistance	205,610,323	--	--	--	205,610,323
School Safety Grants	5,000,000	--	--	--	5,000,000
Special Education Aid	710,003,208	--	--	--	710,003,208

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Human Services					
Department for Aging & Disability Services					
Aging Commission	7,788,985	--	--	--	7,788,985
Health & Environment--Health					
Aid to Local Health Departments	7,502,126	--	--	--	7,502,126
Breast & Cervical Cancer Screening	300,000	--	--	--	300,000
Child Care & Development	173,028	--	--	--	173,028
Coronavirus Public Health Crisis Resp.	18,000	--	--	--	18,000
Family Health Services	2,360,659	--	--	--	2,360,659
General Public Health Programs	2,053,552	--	--	--	2,053,552
Healthy Start	1,200,000	--	--	--	1,200,000
Home Visiting Programs	1,700,000	--	--	--	1,700,000
Immunization Programs	622,467	--	--	--	622,467
Infant & Toddler Program	4,619,373	--	--	--	4,619,373
Medical Assistance	26,178,643	--	--	--	26,178,643
Mothers & Infants Health Program	1,370,000	--	--	--	1,370,000
Nutrition For Women, Infants & Children	13,458,924	--	--	--	13,458,924
Other Federal Grants	3,240,784	--	--	--	3,240,784
Pregnancy Maintenance Initiative	39,994	--	--	--	39,994
Public Health Sys. Emergency Prep. Grts.	3,500,000	--	--	--	3,500,000
Rural Community Health Centers Residents	--	--	1,000,000	--	1,000,000
Smoking Cessation & Prevention Programs	668,247	--	--	--	668,247
Strengthening Public Health	4,450,000	--	--	--	4,450,000
Teen Pregnancy Prevention	194,804	--	--	--	194,804
Total--KDHE--Health	\$ 73,650,601	\$ --	\$ 1,000,000	\$ --	\$ 74,650,601
Total--Human Services	\$ 81,439,586	\$ --	\$ 1,000,000	\$ --	\$ 82,439,586
Education					
Department of Education					
21st Century Community Learning	6,666,079	--	--	--	6,666,079
ARPA--SFRF Award	--	--	--	--	--
Bond & Interest Aid	208,000,000	--	--	--	208,000,000
Capital Outlay State Aid	107,000,000	--	--	--	107,000,000
Children's Cabinet Programs	165,543	--	--	--	165,543
Computer Science Education Grants	1,000,000	--	(1,000,000)	--	--
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Driver Education Program Aid	1,695,000	--	--	--	1,695,000
Ed. Research & Innovative Prog.	1,725,181	--	--	--	1,725,181
Elem. & Secondary Education Prog.	127,309,065	--	--	--	127,309,065
Federal Reimbursements	1,505,850	--	--	--	1,505,850
Improving Teacher Quality	15,754,002	--	--	--	15,754,002
Juvenile Detention Grants	5,060,528	--	--	--	5,060,528
KPERS-School--Non-USDs	75,309,299	--	--	--	75,309,299
KPERS-School--USDs	527,622,580	--	--	--	527,622,580
Language Assistance State Grants	5,092,630	--	--	--	5,092,630
Mentor Teacher Program	1,300,000	--	(1,300,000)	--	--
Parent Education Program	9,437,635	--	--	--	9,437,635
Pre-K Pilot	4,880,084	--	--	--	4,880,084
Professional Development Programs	1,770,000	--	(1,770,000)	--	--
Rural & Low Income Schools	234,554	--	--	--	234,554
School Food Assistance	207,107,830	--	(5,500,000)	--	201,607,830
School Safety Grants	5,000,000	--	(5,000,000)	--	--
Special Education Aid	800,157,174	--	(62,632,866)	--	737,524,308

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Department of Education, Cont'd.					
State Foundation Aid	3,696,352,587	--	--	--	3,696,352,587
Student Support--Academic Enrich.	10,403,760	--	--	--	10,403,760
Supplemental General State Aid	595,000,000	--	--	--	595,000,000
Teacher Excellence Grants	305,693	--	--	--	305,693
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Vocation Education--Title II	5,563,645	--	--	--	5,563,645
Total--Department of Education	\$ 6,413,559,763	\$ --	\$ (2,078,502)	\$ --	\$ 6,411,481,261
Board of Regents					
Technical Education Tuition Program	46,349,528	--	--	--	46,349,528
Technical Education Capital Outlay	7,419,311	--	--	--	7,419,311
Technology Equipment	398,475	--	--	--	398,475
Non-Tiered Course Credit Hour Grant	89,190,371	--	--	--	89,190,371
Postsecondary Tiered Tech Ed St Aid	62,497,184	--	--	--	62,497,184
Adult Basic Education	5,539,103	--	--	--	5,539,103
Kansas Work Study Program	15,000	--	--	--	15,000
Washburn University Operating Grant	14,270,000	--	--	--	14,270,000
Nursing Faculty & Supplies Grant	1,798,961	--	--	--	1,798,961
Kansas Nursing Initiative Grant Program	1,000,000	--	--	--	1,000,000
Washburn University Ensuring Pathways	1,037,700	--	--	--	1,037,700
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Washburn Manufacturing Training Center	3,000,000	--	--	--	3,000,000
Two-Year Colleges Apprenticeship	14,300,000	--	--	--	14,300,000
Two-Year Colleges Student Success	17,500,000	--	--	--	17,500,000
Community College Capital Outlay Aid	5,000,000	--	--	--	5,000,000
Two-Year Colleges IT & Cybersecurity	6,500,000	--	--	--	6,500,000
Rural Family Physician Residency Grant	10,000,000	--	--	--	10,000,000
Technology Innovation & Internships	206,312	--	--	--	206,312
Truck Driver Training	60,395	--	--	--	60,395
Motorcycle Safety	87,800	--	--	--	87,800
Career Technical Education Basic Grant	5,728,937	--	--	--	5,728,937
Faculty of Distinction Program	686,087	--	--	--	686,087
AO-K Career Pathway Program	36,000	--	--	--	36,000
Technical Colleges Operating Grant	10,500,000	--	--	--	10,500,000
Total--Board of Regents	\$ 304,905,424	\$ --	\$ --	\$ --	\$ 304,905,424
Fort Hays State University					
State Aid Payments	466,761	--	--	--	466,761
Federal Aid Payments	331,554	--	--	--	331,554
Total--Fort Hays State University	\$ 798,315	\$ --	\$ --	\$ --	\$ 798,315
Kansas State University--ESARP					
Federal Agricultural Research Grants	492	--	--	--	492
Wichita State University					
Federal Aid Payments	1,500	--	--	--	1,500
Subtotal--Regents	\$ 305,705,731	\$ --	\$ --	\$ --	\$ 305,705,731
Historical Society					
Federal Historic Preservation Aid	100,000	--	--	--	100,000
Heritage Trust Fund Program	180,000	--	--	--	180,000
Total--Historical Society	\$ 280,000	\$ --	\$ --	\$ --	\$ 280,000
State Library					
State Grants to Libraries	1,807,717	--	--	--	1,807,717
Interlibrary Loan Development	198,000	--	--	--	198,000

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Department of Education, Cont'd.					
State Foundation Aid	3,855,622,836	--	--	--	3,855,622,836
Student Support--Academic Enrich.	8,696,766	--	--	--	8,696,766
Supplemental General State Aid	621,000,000	--	--	--	621,000,000
Teacher Excellence Grants	305,693	--	(305,693)	--	--
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Vocation Education--Title II	5,630,319	--	--	--	5,630,319
Total--Department of Education	\$ 6,606,640,986	\$ --	\$ (77,508,559)	\$ --	\$ 6,529,132,427
Board of Regents					
Technical Education Tuition Program	47,050,000	--	--	--	47,050,000
Technical Education Capital Outlay	7,419,311	--	--	--	7,419,311
Technology Equipment	398,475	--	(398,475)	--	--
Non-Tiered Course Credit Hour Grant	88,361,538	--	--	--	88,361,538
Postsecondary Tiered Tech Ed St Aid	66,453,525	--	--	--	66,453,525
Adult Basic Education	5,609,728	--	--	--	5,609,728
Kansas Work Study Program	15,000	--	--	--	15,000
Washburn University Operating Grant	18,470,000	--	(900,000)	--	17,570,000
Nursing Faculty & Supplies Grant	2,146,217	--	--	--	2,146,217
Kansas Nursing Initiative Grant Program	--	--	--	--	--
Washburn University Ensuring Pathways	--	--	--	--	--
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Washburn Manufacturing Training Center	--	--	--	--	--
Two-Year Colleges Apprenticeship	--	--	14,300,000	--	14,300,000
Two-Year Colleges Student Success	--	--	10,500,000	--	10,500,000
Community College Capital Outlay Aid	--	--	5,000,000	--	5,000,000
Two-Year Colleges IT & Cybersecurity	5,000,000	--	(5,000,000)	--	--
Rural Family Physician Residency Grant	--	--	--	--	--
Technology Innovation & Internships	179,284	--	(179,284)	--	--
Truck Driver Training	58,000	--	--	--	58,000
Motorcycle Safety	87,800	--	--	--	87,800
Career Technical Education Basic Grant	5,812,538	--	--	--	5,812,538
Faculty of Distinction Program	685,000	--	--	--	685,000
AO-K Career Pathway Program	36,000	--	--	--	36,000
Technical Colleges Operating Grant	--	--	7,000,000	--	7,000,000
Total--Board of Regents	\$ 249,566,676	\$ --	\$ 30,322,241	\$ --	\$ 279,888,917
Fort Hays State University					
State Aid Payments	466,761	--	--	--	466,761
Federal Aid Payments	331,554	--	--	--	331,554
Total--Fort Hays State University	\$ 798,315	\$ --	\$ --	\$ --	\$ 798,315
Kansas State University--ESARP					
Federal Agricultural Research Grants	492	--	--	--	492
Wichita State University					
Federal Aid Payments	1,500	--	--	--	1,500
Subtotal--Regents	\$ 250,366,983	\$ --	\$ 30,322,241	\$ --	\$ 280,689,224
Historical Society					
Federal Historic Preservation Aid	100,000	--	--	--	100,000
Heritage Trust Fund Program	180,000	--	--	--	180,000
Total--Historical Society	\$ 280,000	\$ --	\$ --	\$ --	\$ 280,000
State Library					
State Grants to Libraries	2,555,366	--	(1,233,649)	--	1,321,717
Interlibrary Loan Development	202,102	--	--	--	202,102

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
State Library, Cont'd.					
Talking Books--READ Equipment	45,000	--	--	--	45,000
Federal Library Services & Technology	56,000	--	--	--	56,000
Total--State Library	\$ 2,106,717	\$ --	\$ --	\$ --	\$ 2,106,717
Total--Education	\$ 6,721,652,211	\$ --	\$ (2,078,502)	\$ --	\$ 6,719,573,709
Public Safety					
Department of Corrections					
Evidence-Based Juvenile Programs	43,565,637	--	(10,000,000)	--	33,565,637
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	32,298,494	--	--	--	32,298,494
Preventative/Graduated Sanctions	21,970,686	--	--	--	21,970,686
Juvenile Alternatives to Detention	4,257,476	--	--	--	4,257,476
Total--Department of Corrections	\$ 103,592,293	\$ --	\$ (10,000,000)	\$ --	\$ 93,592,293
Adjutant General					
FEMA Grants--Public Assistance	42,400,853	--	--	--	42,400,853
FEMA Grants--Hazard Mitigation	2,800,000	--	--	--	2,800,000
State Disaster Match	5,653,447	--	--	--	5,653,447
Pre-Disaster Mitigation Grant	6,900,000	--	--	--	6,900,000
Federal Emerg. Mgt. Performance Grant	1,148,626	--	--	--	1,148,626
Total--Adjutant General	\$ 58,902,926	\$ --	\$ --	\$ --	\$ 58,902,926
Emergency Medical Services Board					
Revolving Grant Program	375,000	--	--	--	375,000
Education Incentive Grant Program	448,739	--	--	--	448,739
Total--Emergency Medical Services	\$ 823,739	\$ --	\$ --	\$ --	\$ 823,739
State Fire Marshal					
Firefighter Recruitment & Safety Grant	400,000	--	--	--	400,000
Highway Patrol					
Homeland Security Grants	3,667,135	--	--	--	3,667,135
Kansas Bureau of Investigation					
Drug Trafficking Federal Grant	1,169,300	--	--	--	1,169,300
Comm. on Peace Officers Stand. & Training					
Local Law Enforce Reimbursement	137,118	--	--	--	137,118
State 911 Board					
911 Fee Distribution	--	--	--	--	--
PSAP Grants	--	--	--	--	--
Critical Facility Mapping Grant Program	--	--	--	--	--
Total--State 911 Board	\$ --	\$ --	\$ --	\$ --	\$ --
Total--Public Safety	\$ 168,692,511	\$ --	\$ (10,000,000)	\$ --	\$ 158,692,511
Agriculture & Natural Resources					
Department of Agriculture					
Aid to Conservation Districts	3,502,706	--	--	--	3,502,706
Water Quantity/Aquifer	--	--	--	--	--
Research & Education	--	--	--	--	--
Total--Department of Agriculture	\$ 3,502,706	\$ --	\$ --	\$ --	\$ 3,502,706
Health & Environment--Environment					
Air & Climate Pollution Control	1,049,000	--	--	--	1,049,000
Environmental Mitigation Trust	1,000,000	--	--	--	1,000,000

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
State Library, Cont'd.					
Talking Books--READ Equipment	46,500	--	--	--	46,500
Federal Library Services & Technology	56,000	--	--	--	56,000
Total--State Library	\$ 2,859,968	\$ --	\$ (1,233,649)	\$ --	\$ 1,626,319
Total--Education	\$ 6,860,147,937	\$ --	\$ (48,419,967)	\$ --	\$ 6,811,727,970
Public Safety					
Department of Corrections					
Evidence-Based Juvenile Programs	4,452,625	--	--	--	4,452,625
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	32,498,494	--	--	--	32,498,494
Preventative/Graduated Sanctions	21,620,419	--	--	--	21,620,419
Juvenile Alternatives to Detention	4,669,019	--	--	--	4,669,019
Total--Department of Corrections	\$ 64,740,557	\$ --	\$ --	\$ --	\$ 64,740,557
Adjutant General					
FEMA Grants--Public Assistance	28,500,000	--	--	--	28,500,000
FEMA Grants--Hazard Mitigation	3,500,000	--	--	--	3,500,000
State Disaster Match	3,800,000	--	--	--	3,800,000
Pre-Disaster Mitigation Grant	2,200,000	--	--	--	2,200,000
Federal Emerg. Mgt. Performance Grant	1,129,058	--	--	--	1,129,058
Total--Adjutant General	\$ 39,129,058	\$ --	\$ --	\$ --	\$ 39,129,058
Emergency Medical Services Board					
Revolving Grant Program	375,000	--	--	--	375,000
Education Incentive Grant Program	296,250	--	--	--	296,250
Total--Emergency Medical Services	\$ 671,250	\$ --	\$ --	\$ --	\$ 671,250
State Fire Marshal					
Firefighter Recruitment & Safety Grant	--	--	500,000	--	500,000
Highway Patrol					
Homeland Security Grants	3,758,813	--	--	--	3,758,813
Kansas Bureau of Investigation					
Drug Trafficking Federal Grant	1,169,300	--	--	--	1,169,300
Comm. on Peace Officers Stand. & Training					
Local Law Enforce Reimbursement	123,896	--	--	--	123,896
State 911 Board					
911 Fee Distribution	23,980,000	--	--	--	23,980,000
PSAP Grants	1,636,667	--	--	--	1,636,667
Critical Facility Mapping Grant Program	--	--	4,000,000	(2,000,000)	2,000,000
Total--State 911 Board	\$ 25,616,667	\$ --	\$ 4,000,000	\$ (2,000,000)	\$ 27,616,667
Total--Public Safety	\$ 135,209,541	\$ --	\$ 4,500,000	\$ (2,000,000)	\$ 137,709,541
Agriculture & Natural Resources					
Department of Agriculture					
Aid to Conservation Districts	--	--	--	--	--
Water Quantity/Aquifer	3,502,706	--	--	--	3,502,706
Research & Education	1,000,000	--	1,750,000	--	2,750,000
Total--Department of Agriculture	\$ 4,502,706	\$ --	\$ 1,750,000	\$ --	\$ 6,252,706
Health & Environment--Environment					
Air & Climate Pollution Control	1,049,000	--	--	--	1,049,000
Environmental Mitigation Trust	1,000,000	--	--	--	1,000,000

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Health & Environment--Environment, Cont'd.					
Environmental Stewardship	800,000	--	--	--	800,000
Emergency Response	90,000	--	--	--	90,000
Federal Environmental Grants	438,500	--	--	--	438,500
Small Town Infrastructure Assistance Grants	19,305,770	--	--	--	19,305,770
SWPF Water Quality Initiatives	1,527,500	--	--	--	1,527,500
Solid & Hazardous Waste Management	312,500	--	--	--	312,500
Waste Tire Management	531,000	--	--	--	531,000
Water Supply Loan Program	12,500	--	--	--	12,500
Total--KDHE--Environment	\$ 25,066,770	\$ --	\$ --	\$ --	\$ 25,066,770
Department of Wildlife & Parks					
Community Fisheries Assistance Program	94,500	--	--	--	94,500
Outdoor Recreation Aquatic Develop/Plan	2,790,000	--	--	--	2,790,000
Trails Development	1,000,000	--	--	--	1,000,000
Parks	210,000	--	--	--	210,000
Wildlife	55,500	--	--	--	55,500
Total--Wildlife & Parks	\$ 4,150,000	\$ --	\$ --	\$ --	\$ 4,150,000
Total--Ag. & Natural Resources	\$ 32,719,476	\$ --	\$ --	\$ --	\$ 32,719,476
Transportation					
Department of Transportation					
Connecting Links Payments	5,360,000	--	--	--	5,360,000
County Equalization Aid Adjustment	2,500,000	--	--	--	2,500,000
Special City & County Highway Aid	152,187,238	--	--	--	152,187,238
Metropolitan Transportation Planning	2,700,000	--	--	--	2,700,000
State Coordinated Public Transportation	12,913,015	--	--	--	12,913,015
Air Service Development Incentive Program	5,000,000	--	--	--	5,000,000
Public Use General Aviation Grants	15,000,000	--	--	--	15,000,000
Traffic Records Enhancement Grants	600,000	--	--	--	600,000
Broadband Infrastructure Construction	12,500,000	--	--	--	12,500,000
Transportation Technology Development	9,375,524	--	--	--	9,375,524
Federal Fund Exchange Program	24,000,000	--	--	--	24,000,000
Economic Development: Dairy Infrastructure	6,000,000	--	--	--	6,000,000
NHTSA Local Aid	1,368,500	--	--	--	1,368,500
Total--Dept. of Transportation	\$ 249,504,277	\$ --	\$ --	\$ --	\$ 249,504,277
Total--Transportation	\$ 249,504,277	\$ --	\$ --	\$ --	\$ 249,504,277
Total--Aid to Local Governments	\$ 7,454,939,371	\$ --	\$ (1,888,921)	\$ --	\$ 7,453,050,450

Schedule 4.1--Expenditures from All Funding Sources for Aid to Local Governments

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Health & Environment--Environment, Cont'd.					
Environmental Stewardship	800,000	--	--	--	800,000
Emergency Response	90,000	--	--	--	90,000
Federal Environmental Grants	438,500	--	--	--	438,500
Small Town Infrastructure Assistance Grants	--	--	--	--	--
SWPF Water Quality Initiatives	1,377,500	--	(350,000)	--	1,027,500
Solid & Hazardous Waste Management	312,500	--	--	--	312,500
Waste Tire Management	531,000	--	--	--	531,000
Water Supply Loan Program	12,500	--	--	--	12,500
Total--KDHE--Environment	\$ 5,611,000	\$ --	\$ (350,000)	\$ --	\$ 5,261,000
Department of Wildlife & Parks					
Community Fisheries Assistance Program	--	--	--	--	--
Outdoor Recreation Aquatic Develop/Plan	2,790,000	--	--	--	2,790,000
Trails Development	1,000,000	--	--	--	1,000,000
Parks	210,000	--	--	--	210,000
Wildlife	200,000	--	--	--	200,000
Total--Wildlife & Parks	\$ 4,200,000	\$ --	\$ --	\$ --	\$ 4,200,000
Total--Ag. & Natural Resources	\$ 14,313,706	\$ --	\$ 1,400,000	\$ --	\$ 15,713,706
Transportation					
Department of Transportation					
Connecting Links Payments	5,360,000	--	--	--	5,360,000
County Equalization Aid Adjustment	2,500,000	--	--	--	2,500,000
Special City & County Highway Aid	152,187,238	--	--	--	152,187,238
Metropolitan Transportation Planning	2,700,000	--	--	--	2,700,000
State Coordinated Public Transportation	14,077,979	--	--	--	14,077,979
Air Service Development Incentive Program	5,000,000	--	--	--	5,000,000
Public Use General Aviation Grants	15,000,000	--	--	--	15,000,000
Traffic Records Enhancement Grants	600,000	--	--	--	600,000
Broadband Infrastructure Construction	12,500,000	--	--	--	12,500,000
Transportation Technology Development	2,000,000	--	--	--	2,000,000
Federal Fund Exchange Program	24,000,000	--	--	--	24,000,000
Economic Development: Dairy Infrastructure	--	--	--	--	--
NHTSA Local Aid	1,368,500	--	--	--	1,368,500
Total--Dept. of Transportation	\$ 237,293,717	\$ --	\$ --	\$ --	\$ 237,293,717
Total--Transportation	\$ 237,293,717	\$ --	\$ --	\$ --	\$ 237,293,717
Total--Aid to Local Governments	\$ 7,453,291,829	\$ --	\$ (84,519,967)	\$ (3,500,000)	\$ 7,365,271,862

Schedule 4.2--Expenditures from the State General Fund for Aid to Local Governments

	FY 2025 Governor's Recommendations	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
General Government					
Attorney General					
Safe & Secure Firearm Detection Program	--	--	10,000,000	--	10,000,000
Secretary of State					
Election Security	--	--	200,000	--	200,000
Judiciary					
Claims	17,574	--	--	--	17,574
Total--General Government	\$ 17,574	\$ --	\$ 10,200,000	\$ --	\$ 10,217,574
Human Services					
Department for Aging & Disability Services					
Aging & Dis. Community Service Grants	5,515,000	--	--	--	5,515,000
Health & Environment--Health					
Aid to Local Health Departments	7,512,545	--	(10,419)	--	7,502,126
Breast & Cervical Cancer Screening	200,000	--	--	--	200,000
Family Health Services	404,717	--	--	--	404,717
General Public Health Programs	2,082,000	--	--	--	2,082,000
Immunization Programs	393,510	--	--	--	393,510
Infant & Toddler Program	1,931,886	--	--	--	1,931,886
Pregnancy Maintenance Initiative	39,994	--	--	--	39,994
Rural Community Health Centers Residents	--	--	--	--	--
Teen Pregnancy Prevention	194,804	--	--	--	194,804
Total--KDHE--Health	\$ 12,759,456	\$ --	\$ (10,419)	\$ --	\$ 12,749,037
Total--Human Services	\$ 18,274,456	\$ --	\$ (10,419)	\$ --	\$ 18,264,037
Education					
Department of Education					
Bond & Interest Aid	208,000,000	--	--	--	208,000,000
Capital Outlay State Aid	103,000,000	--	--	--	103,000,000
Computer Science Education Advace. Grant	1,000,000	--	--	--	1,000,000
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Juvenile Detention Grants	7,139,030	--	(2,078,502)	--	5,060,528
KPERS-School--Non-USDs	29,481,694	--	--	--	29,481,694
KPERS-School--USDs	509,070,336	--	--	--	509,070,336
Mentor Teacher Program	1,300,000	--	--	--	1,300,000
Professional Development Programs	1,770,000	--	--	--	1,770,000
School Food Assistance	2,391,193	--	--	--	2,391,193
School Safety Grants	5,000,000	--	--	--	5,000,000
Special Education Aid	601,042,693	--	--	--	601,042,693
State Foundation Aid	2,711,388,376	--	--	--	2,711,388,376
Supplemental General State Aid	595,000,000	--	--	--	595,000,000
Teacher Excellence Grants	305,693	--	--	--	305,693
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Total--Department of Education	\$ 4,777,481,353	\$ --	\$ (2,078,502)	\$ --	\$ 4,775,402,851
Board of Regents					
Technical Education Tuition Program	46,349,528	--	--	--	46,349,528
Technical Education Capital Outlay	4,871,585	--	--	--	4,871,585
Technology Equipment	398,475	--	--	--	398,475
Non-Tiered Course Credit Hour Grant	89,190,371	--	--	--	89,190,371
Postsecondary Tiered Tech Ed St Aid	62,497,184	--	--	--	62,497,184
Adult Basic Education	1,463,594	--	--	--	1,463,594

Schedule 4.2--Expenditures from the State General Fund for Aid to Local Governments

	FY 2026		FY 2026		FY 2026		FY 2026	
	Governor's	Governor's	Legislative	Governor's	Approved			
	Recommendations	Amendments	Changes	Vetoed	Budget			
General Government								
Attorney General								
Safe & Secure Firearm Detection Program	--	--	--	--	--			
Secretary of State								
Election Security	--	--	--	--	--			
Judiciary								
Claims	--	--	--	--	--			
Total--General Government	\$ --	\$ --	\$ --	\$ --	\$ --			
Human Services								
Department for Aging & Disability Services								
Aging & Dis. Community Service Grants	5,515,000	--	--	--	5,515,000			
Health & Environment--Health								
Aid to Local Health Departments	7,502,126	--	--	--	7,502,126			
Breast & Cervical Cancer Screening	100,000	--	--	--	100,000			
Family Health Services	384,296	--	--	--	384,296			
General Public Health Programs	2,052,000	--	--	--	2,052,000			
Immunization Programs	392,685	--	--	--	392,685			
Infant & Toddler Program	1,931,886	--	--	--	1,931,886			
Pregnancy Maintenance Initiative	39,994	--	--	--	39,994			
Rural Community Health Centers Residents	--	--	1,000,000	--	1,000,000			
Teen Pregnancy Prevention	194,804	--	--	--	194,804			
Total--KDHE--Health	\$ 12,597,791	\$ --	\$ 1,000,000	\$ --	\$ 13,597,791			
Total--Human Services	\$ 18,112,791	\$ --	\$ 1,000,000	\$ --	\$ 19,112,791			
Education								
Department of Education								
Bond & Interest Aid	208,000,000	--	--	--	208,000,000			
Capital Outlay State Aid	107,000,000	--	--	--	107,000,000			
Computer Science Education Advace. Grant	1,000,000	--	(1,000,000)	--	--			
Deaf-Blind Program Aid	110,000	--	--	--	110,000			
Juvenile Detention Grants	5,060,528	--	--	--	5,060,528			
KPERS-School--Non-USDs	33,881,520	--	--	--	33,881,520			
KPERS-School--USDs	527,622,580	--	--	--	527,622,580			
Mentor Teacher Program	1,300,000	--	(1,300,000)	--	--			
Professional Development Programs	1,770,000	--	(1,770,000)	--	--			
School Food Assistance	7,891,193	--	(5,500,000)	--	2,391,193			
School Safety Grants	5,000,000	--	(5,000,000)	--	--			
Special Education Aid	673,651,684	--	(62,632,866)	--	611,018,818			
State Foundation Aid	2,841,211,836	--	--	--	2,841,211,836			
Supplemental General State Aid	621,000,000	--	--	--	621,000,000			
Teacher Excellence Grants	305,693	--	(305,693)	--	--			
Technical Education Transportation	1,482,338	--	--	--	1,482,338			
Total--Department of Education	\$ 5,036,287,372	\$ --	\$ (77,508,559)	\$ --	\$ 4,958,778,813			
Board of Regents								
Technical Education Tuition Program	47,050,000	--	--	--	47,050,000			
Technical Education Capital Outlay	7,419,311	--	--	--	7,419,311			
Technology Equipment	398,475	--	(398,475)	--	--			
Non-Tiered Course Credit Hour Grant	88,361,538	--	--	--	88,361,538			
Postsecondary Tiered Tech Ed St Aid	66,453,525	--	--	--	66,453,525			
Adult Basic Education	1,479,957	--	--	--	1,479,957			

Schedule 4.2--Expenditures from the State General Fund for Aid to Local Governments

	FY 2025 Governor's Recommendations	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2025 Approved Budget
Board of Regents, Cont'd.					
Kansas Work Study Program	15,000	--	--	--	15,000
Washburn University Operating Grant	14,270,000	--	--	--	14,270,000
Nursing Faculty & Supplies Grant	1,798,961	--	--	--	1,798,961
Kansas Nursing Initiative Grant Program	1,000,000	--	--	--	1,000,000
Washburn University Ensuring Pathways	1,037,700	--	--	--	1,037,700
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Washburn Manufacturing Training Center	3,000,000	--	--	--	3,000,000
Two-Year Colleges Apprenticeship	14,300,000	--	--	--	14,300,000
Two-Year Colleges Student Success	17,500,000	--	--	--	17,500,000
Community College Capital Outlay Aid	5,000,000	--	--	--	5,000,000
Two-Year Colleges IT & Cybersecurity	6,500,000	--	--	--	6,500,000
Rural Family Physician Residency Grant	10,000,000	--	--	--	10,000,000
Technology Innovation & Internships	--	--	--	--	--
Technical Colleges Operating Grant	10,500,000	--	--	--	10,500,000
Total--Board of Regents	\$ 291,476,658	\$ --	\$ --	\$ --	\$ 291,476,658
State Library					
Grants to Libraries	1,807,717	--	--	--	1,807,717
Interlibrary Loan Development	198,000	--	--	--	198,000
Talking Books--READ Equipment	45,000	--	--	--	45,000
Total--State Library	\$ 2,050,717	\$ --	\$ --	\$ --	\$ 2,050,717
Total--Education	\$ 5,071,008,728	\$ --	\$ (2,078,502)	\$ --	\$ 5,068,930,226
Public Safety					
Department of Corrections					
Evidence-Based Juvenile Programs	43,565,637	--	(10,000,000)	--	33,565,637
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	31,098,494	--	--	--	31,098,494
Preventative/Graduated Sanctions	21,970,686	--	--	--	21,970,686
Total--Department of Corrections	\$ 98,134,817	\$ --	\$ (10,000,000)	\$ --	\$ 88,134,817
Adjutant General					
State Disaster Match	5,653,447	--	--	--	5,653,447
State 911 Board					
Critical Facility Mapping Grant Program	--	--	--	--	--
Total--Public Safety	\$ 103,788,264	\$ --	\$ (10,000,000)	\$ --	\$ 93,788,264
Agriculture & Natural Resources					
Health & Environment--Environment					
Small Town Infrastructure Assistance Grants	16,000,000	--	--	--	16,000,000
Total--Ag. & Natural Resources	\$ 16,000,000	\$ --	\$ --	\$ --	\$ 16,000,000
Total--Aid to Local Governments	\$ 5,209,089,022	\$ --	\$ (1,888,921)	\$ --	\$ 5,207,200,101

Schedule 4.2--Expenditures from the State General Fund for Aid to Local Governments

	FY 2026 Governor's Recommendations	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Board of Regents, Cont'd.					
Kansas Work Study Program	15,000	--	--	--	15,000
Washburn University Operating Grant	18,470,000	--	(900,000)	--	17,570,000
Nursing Faculty & Supplies Grant	2,146,217	--	--	--	2,146,217
Kansas Nursing Initiative Grant Program	--	--	--	--	--
Washburn University Ensuring Pathways	--	--	--	--	--
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Washburn Manufacturing Training Center	--	--	--	--	--
Two-Year Colleges Apprenticeship	--	--	14,300,000	--	14,300,000
Two-Year Colleges Student Success	--	--	10,500,000	--	10,500,000
Community College Capital Outlay Aid	--	--	5,000,000	--	5,000,000
Two-Year Colleges IT & Cybersecurity	5,000,000	--	(5,000,000)	--	--
Rural Family Physician Residency Grant	--	--	--	--	--
Technology Innovation & Internships	179,284	--	(179,284)	--	--
Technical Colleges Operating Grant	--	--	7,000,000	--	7,000,000
Total--Board of Regents	\$ 238,757,567	\$ --	\$ 30,322,241	\$ --	\$ 269,079,808
State Library					
Grants to Libraries	2,555,366	--	(1,233,649)	--	1,321,717
Interlibrary Loan Development	202,102	--	--	--	202,102
Talking Books--READ Equipment	46,500	--	--	--	46,500
Total--State Library	\$ 2,803,968	\$ --	\$ (1,233,649)	\$ --	\$ 1,570,319
Total--Education	\$ 5,277,848,907	\$ --	\$ (48,419,967)	\$ --	\$ 5,229,428,940
Public Safety					
Department of Corrections					
Evidence-Based Juvenile Programs	4,452,625	--	--	--	4,452,625
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	31,098,494	--	--	--	31,098,494
Preventative/Graduated Sanctions	21,620,419	--	--	--	21,620,419
Total--Department of Corrections	\$ 58,671,538	\$ --	\$ --	\$ --	\$ 58,671,538
Adjutant General					
State Disaster Match	3,800,000	--	--	--	3,800,000
State 911 Board					
Critical Facility Mapping Grant Program	--	--	4,000,000	(2,000,000)	2,000,000
Total--Public Safety	\$ 62,471,538	\$ --	\$ 4,000,000	\$ (2,000,000)	\$ 64,471,538
Agriculture & Natural Resources					
Health & Environment--Environment					
Small Town Infrastructure Assistance Grants	--	--	--	--	--
Total--Ag. & Natural Resources	\$ --	\$ --	\$ --	\$ --	\$ --
Total--Aid to Local Governments	\$ 5,358,433,236	\$ --	\$ (43,419,967)	\$ (2,000,000)	\$ 5,313,013,269

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025		FY 2025		FY 2025		FY 2025	
	Governor's	Governor's	Governor's	Governor's	Governor's	Governor's	Governor's	Governor's
	Recommendations	Amendments	Legislative	Legislative	Legislative	Legislative	Legislative	Legislative
			Changes	Changes	Changes	Changes	Changes	Changes

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026		FY 2026		FY 2026		FY 2026	
	Governor's	Governor's	Legislative	Governor's	Governor's	Legislative	Governor's	FY 2026
	Recommendations	Amendments	Changes	Vetoed	Vetoed	Changes	Vetoed	Approved
								Budget
General Government								
Department of Administration								
Security Against Antisemitism Grants	--	--	--	--	--	--	--	--
Federal Cash Management	300,000	--	--	--	--	--	--	300,000
Total--Department of Administration	\$ 300,000	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 300,000
Kansas Corporation Commission								
IIJA - Electric Grid Resilience	9,544,590	--	--	--	--	--	--	9,544,590
IRA Rebate Program	45,000,000	--	--	--	--	--	--	45,000,000
Total--Kansas Corporation Commission	\$ 54,544,590	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 54,544,590
Health Care Stabilization								
Settlement Claims	38,343,008	--	--	--	--	--	--	38,343,008
Department of Commerce								
Build Up Kansas	2,625,000	--	--	--	--	--	--	2,625,000
Business Development Programs	700,000	--	--	--	--	--	--	700,000
Bombardier SSA Project	--	--	--	--	--	--	--	--
Community Development Programs	13,928,725	--	(15,252)	--	--	--	--	13,913,473
Kansas Industrial Training/Retraining	2,000,000	--	--	--	--	--	--	2,000,000
Older Kansans Employment Program	402,300	--	(4,958)	--	--	--	--	397,342
Rural Opportunity Zones Program	900,000	--	(61,308)	--	--	--	--	838,692
Sr. Community Service Employ. Prog.	779,003	--	--	--	--	--	--	779,003
Creative Arts Industries	307,900	--	(37,493)	--	--	--	--	270,407
Main Street Program	126,000	--	(11,679)	--	--	--	--	114,321
Public Broadcasting Grants	500,000	--	--	--	--	--	--	500,000
Workforce Services Programs	13,420,200	--	--	--	--	--	--	13,420,200
Job Creation Program	25,000,000	--	--	--	--	--	--	25,000,000
Pathway Home Grant	1,158,700	--	--	--	--	--	--	1,158,700
SBA STEP Grant	76,757	--	--	--	--	--	--	76,757
Trade Adjustment Assistance	144,600	--	--	--	--	--	--	144,600
Tourism	1,550,000	--	(454,000)	--	--	--	--	1,096,000
Small Business R&D Grants	1,000,000	--	(500,000)	--	--	--	--	500,000
Registered Apprenticeship	700,000	--	(24,568)	--	--	--	--	675,432
Work-Based Learning	714,000	--	--	--	--	--	--	714,000
Moderate Income Housing	--	--	--	--	--	--	--	--
ARPA--KC Bio Hub	--	--	1,000,000	--	--	--	--	1,000,000
ARPA--E-Aviation	--	--	4,000,000	--	--	--	--	4,000,000
ARPA--Other Projects	392,000	--	--	--	--	--	--	392,000
ARPA--World Cup	18,000,000	--	--	--	--	--	--	18,000,000
ARPA--NW KS Retail Economic Dev.	--	--	--	--	--	--	--	--
Other Agency Programs & Grants	3,112,772	--	--	--	--	--	--	3,112,772
HEAL Grants	1,500,000	--	--	--	--	--	--	1,500,000
Emergency HEAL Grants	480,000	--	(480,000)	--	--	--	--	--
Rural Champions	150,000	--	--	--	--	--	--	150,000
Kansas Apprenticeship Act Programs	8,500,000	--	--	--	--	--	--	8,500,000
International Trade	100,000	--	--	--	--	--	--	100,000
Global Growth Strategy	50,000	--	(50,000)	--	--	--	--	--
Swope Health Project	--	--	--	--	--	--	--	--
Sunflower Summer Program	4,755,144	--	(2,000,000)	--	--	--	--	2,755,144
Micro-Internship Expansion	500,000	--	(500,000)	--	--	--	--	--
Housing & Workforce Development	--	--	--	--	--	--	--	--
Maintenance & Repair of Airplanes	--	--	10,000,000	--	--	--	--	10,000,000

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025						FY 2025
	Governor's	Governor's	Legislative	Governor's			Approved
	Recommendations	Amendments	Changes	Vetoed			Budget
Department of Commerce, Cont'd							
Home-Based Child Care Providers Pilot	500,000	--	--	--			500,000
Industrial Park Project	2,500,000	--	--	--			2,500,000
Statewide Marketing Campaign	2,500,000	--	--	--			2,500,000
Historic Venue Renovations	1,000,000	--	--	--			1,000,000
U.S. Adaptive Open Golf Championship	150,000	--	--	--			150,000
NW KS Housing Economic Development	7,250,000	--	--	--			7,250,000
Horse Racing Facility Remodel	2,000,000	--	--	--			2,000,000
Kansas Sports Hall of Fame	200,000	--	--	--			200,000
Eisenhower Foundation Educational	5,000,000	--	--	--			5,000,000
STAR Bonds	25,000	--	--	--			25,000
Advantage Kansas	50,000	--	--	--			50,000
Aviation Certification	--	--	--	--			--
Cybersecurity Center of Excellence	--	--	--	--			--
Rural Remote Workplace	--	--	--	--			--
APEX Program	--	--	--	--			--
Total--Department of Commerce	\$ 207,230,498	\$ --	\$ (4,935,139)	\$ --		\$ 202,295,359	
Kansas Lottery							
State Paid Prize Payments	38,000,000	--	--	--			38,000,000
Office of the State Bank Commissioner							
Financial Literacy & Credit Counseling	200,000	--	--	--			200,000
Office of the Governor							
Access & Visitation Grants	108,751	--	--	--			108,751
Child Advocacy Center Grants	4,536,557	--	--	--			4,536,557
Court Appointed Special Advocates	1,315,547	--	--	--			1,315,547
Crime Victim Assistance Grants	9,567,769	--	--	--			9,567,769
Domestic Violence Prevention Grants	24,712,228	--	--	--			24,712,228
Family Violence Prevention Grants	3,347,681	--	--	--			3,347,681
Justice Assistance Grants	1,455,094	--	--	--			1,455,094
Sexual Assault Services Grants	973,807	--	--	--			973,807
Stop Violence Against Women Grants	752,307	--	--	--			752,307
Total--Office of the Governor	\$ 46,769,741	\$ --	\$ --	\$ --		\$ 46,769,741	
Attorney General							
Domestic Violence	481,400	--	--	--			481,400
Claims	125,000	--	--	--			125,000
Crime Victims Assistance	853,646	--	--	--			853,646
Crime Victims Compensation	2,900,000	--	--	--			2,900,000
Tort Claims	750,000	--	--	--			750,000
Child Abuse Grant	75,000	--	--	--			75,000
Child Exchange & Visitation Centers	128,000	--	--	--			128,000
Protection from Abuse	570,900	--	--	--			570,900
Child Advocacy Centers	68,000	--	--	--			68,000
Human Trafficking	258,611	--	--	--			258,611
Kansas Fights Addiction	14,712,271	--	--	--			14,712,271
Total--Attorney General	\$ 20,922,828	\$ --	\$ --	\$ --		\$ 20,922,828	
Insurance Department							
Workers Compensation Benefits	2,000,000	--	--	--			2,000,000
Financial Literacy & Investor Education	250,000	--	--	--			250,000
Total--Insurance Department	\$ 2,250,000	\$ --	\$ --	\$ --		\$ 2,250,000	

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026					FY 2026
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendations	Amendments	Changes	Vetoed		Budget
Department of Commerce, Cont'd						
Home-Based Child Care Providers Pilot	--	--	--	--		--
Industrial Park Project	--	--	--	--		--
Statewide Marketing Campaign	--	--	2,000,000	--		2,000,000
Historic Venue Renovations	--	--	--	--		--
U.S. Adaptive Open Golf Championship	--	--	--	--		--
NW KS Housing Economic Development	--	--	--	--		--
Horse Racing Facility Remodel	--	--	--	--		--
Kansas Sports Hall of Fame	200,000	--	--	--		200,000
Eisenhower Foundation Educational	--	--	--	--		--
STAR Bonds	25,000	--	--	--		25,000
Advantage Kansas	--	--	--	--		--
Aviation Certification	--	--	2,000,000	(1,000,000)		1,000,000
Cybersecurity Center of Excellence	--	--	3,000,000	--		3,000,000
Rural Remote Workplace	--	--	1,000,000	--		1,000,000
APEX Program	13,000,000	--	--	--		13,000,000
Total--Department of Commerce	\$ 116,798,101	\$ --	\$ 18,860,742	\$ (1,000,000)	\$	134,658,843
Kansas Lottery						
State Paid Prize Payments	38,000,000	--	--	--		38,000,000
Office of the State Bank Commissioner						
Financial Literacy & Credit Counseling	200,000	--	--	--		200,000
Office of the Governor						
Access & Visitation Grants	95,000	--	--	--		95,000
Child Advocacy Center Grants	4,199,233	--	344,845	--		4,544,078
Court Appointed Special Advocates	1,204,910	--	--	--		1,204,910
Crime Victim Assistance Grants	8,154,934	--	--	--		8,154,934
Domestic Violence Prevention Grants	23,586,795	--	1,000,000	--		24,586,795
Family Violence Prevention Grants	1,740,498	--	--	--		1,740,498
Justice Assistance Grants	1,812,085	--	--	--		1,812,085
Sexual Assault Services Grants	803,703	--	--	--		803,703
Stop Violence Against Women Grants	673,131	--	--	--		673,131
Total--Office of the Governor	\$ 42,270,289	\$ --	\$ 1,344,845	\$ --	\$	43,615,134
Attorney General						
Domestic Violence	481,400	--	--	--		481,400
Claims	--	--	--	--		--
Crime Victims Assistance	853,646	--	--	--		853,646
Crime Victims Compensation	2,900,000	--	--	--		2,900,000
Tort Claims	750,000	--	--	--		750,000
Child Abuse Grant	75,000	--	--	--		75,000
Child Exchange & Visitation Centers	128,000	--	--	--		128,000
Protection from Abuse	570,900	--	--	--		570,900
Child Advocacy Centers	68,000	--	--	--		68,000
Human Trafficking	258,611	--	--	--		258,611
Kansas Fights Addiction	15,362,811	--	--	--		15,362,811
Total--Attorney General	\$ 21,448,368	\$ --	\$ --	\$ --	\$	21,448,368
Kansas Department of Insurance						
Workers Compensation Benefits	2,000,000	--	--	--		2,000,000
Financial Literacy & Investor Education	250,000	--	--	--		250,000
Total--Kansas Department of Insurance	\$ 2,250,000	\$ --	\$ --	\$ --	\$	2,250,000

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025		FY 2025	
	Governor's	Governor's	Legislative	Governor's
	Recommendations	Amendments	Changes	Vetoed
State Treasurer				
Aviation Jobs Loan Program	--	--	--	--
KIDS Matching Grants	425,000	--	--	425,000
Pregnancy Compassion Awareness	2,000,000	--	--	2,000,000
Unclaimed Property Claims	20,680,000	--	--	20,680,000
Total--State Treasurer	\$ 23,105,000	\$ --	\$ --	\$ 23,105,000
Judiciary				
Access to Justice Program	900,000	--	--	900,000
Innovative Criminal Resolution Grants	200,000	--	--	200,000
Total--Judiciary	\$ 1,100,000	\$ --	\$ --	\$ 1,100,000
Total--General Government	\$ 389,922,657	\$ --	\$ (4,935,139)	\$ 384,987,518
Human Services				
Department for Aging & Disability Services				
COVID-19 Assistance	6,343,250	--	--	6,343,250
Behavioral Health	191,894,869	--	--	191,894,869
Long-Term Services & Supports	5,009,193	--	--	5,009,193
Aging Commission	24,099,680	--	140,000	(140,000) 24,099,680
Medicaid Assistance	3,119,180,791	--	--	3,119,180,791
Survey & Certification	70,870	--	--	70,870
State Hospital Commission	5,000,000	--	--	5,000,000
Total--Aging & Disability Services	\$ 3,351,598,653	\$ --	\$ 140,000	\$ (140,000) 3,351,598,653
State Hospitals				
Resident Stipends & Property Loss Claims	2,650	--	--	2,650
Department for Children & Families				
Community Resource Capacity	10,003,700	--	--	10,003,700
Child Support Services	200,000	--	--	200,000
Economic & Employment Services	266,590,257	--	(207,780)	266,382,477
Rehabilitation Services	28,150,921	--	(185,953)	27,964,968
Prevention & Protection Services	448,807,866	--	(10,965,746)	437,842,120
Development Disabilities Council	175,000	--	--	175,000
Total--Children & Families	\$ 753,927,744	\$ --	\$ (11,359,479)	\$ 742,568,265
Health & Environment--Health				
Adult Inpatient Behavioral Health Services	5,000,000	--	--	5,000,000
Assistance to Local Health Departments	20,080,886	--	(583,120)	19,497,766
Breast & Cervical Cancer Screening	815,825	--	--	815,825
Child Care & Development	3,415,201	--	--	3,415,201
Child Care Pilot Project	2,500,000	--	--	2,500,000
Child Abuse Review & Evaluation	770,000	--	--	770,000
Children's Health Insurance Program	174,665,712	--	--	174,665,712
Coronavirus Public Health Crisis Resp.	341,769	--	--	341,769
Family Health Services	150,000	--	--	150,000
General Public Health Programs	860,068	--	--	860,068
Healthcare Upskilling Training Program	--	--	--	--
Healthy Start	360,000	--	--	360,000
Home Visiting Programs	2,300,000	--	--	2,300,000
Immunization Programs	1,411,711	--	--	1,411,711
Infant & Toddler Program	13,732,368	--	--	13,732,368
Medical Assistance	3,309,582,751	--	--	3,309,582,751
Migrant Health Program	260,000	--	--	260,000

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026					FY 2026
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendations	Amendments	Changes	Vetoed		Budget
State Treasurer						
Aviation Jobs Loan Program	--	--	10,000,000	--		10,000,000
KIDS Matching Grants	450,000	--	--	--		450,000
Pregnancy Compassion Awareness	--	--	6,000,000	(3,000,000)		3,000,000
Unclaimed Property Claims	20,680,000	--	--	--		20,680,000
Total--State Treasurer	\$ 21,130,000	\$ --	\$ 16,000,000	\$ (3,000,000)	\$	\$ 34,130,000
Judiciary						
Access to Justice Program	1,100,000	--	(400,000)	--		700,000
Innovative Criminal Resolution Grants	200,000	--	200,000	--		400,000
Total--Judiciary	\$ 1,300,000	\$ --	\$ (200,000)	\$ --	\$	\$ 1,100,000
Total--General Government	\$ 336,584,356	\$ --	\$ 36,005,587	\$ (4,000,000)	\$	\$ 368,589,943
Human Services						
Department for Aging & Disability Services						
COVID-19 Assistance	6,343,250	--	--	--		6,343,250
Behavioral Health	182,774,013	--	14,650,000	--		197,424,013
Long-Term Services & Supports	5,009,193	--	--	--		5,009,193
Aging Commission	25,099,680	--	1,540,000	--		26,639,680
Medicaid Assistance	3,242,650,973	--	105,545,781	--		3,348,196,754
Survey & Certification	70,870	--	--	--		70,870
State Hospital Commission	5,000,000	--	--	--		5,000,000
Total--Aging & Disability Services	\$ 3,466,947,979	\$ --	\$ 121,735,781	\$ --	\$	\$ 3,588,683,760
State Hospitals						
Resident Stipends & Property Loss Claims	2,650	--	--	--		2,650
Department for Children & Families						
Community Resource Capacity	--	--	--	--		--
Child Support Services	200,000	--	--	--		200,000
Economic & Employment Services	238,751,995	--	(505,000)	--		238,246,995
Rehabilitation Services	28,336,666	--	--	--		28,336,666
Prevention & Protection Services	435,094,017	--	--	--		435,094,017
Development Disabilities Council	150,000	--	--	--		150,000
Total--Children & Families	\$ 702,532,678	\$ --	\$ (505,000)	\$ --	\$	\$ 702,027,678
Health & Environment--Health						
Adult Inpatient Behavioral Health Services	--	--	10,000,000	--		10,000,000
Assistance to Local Health Departments	18,197,766	--	--	--		18,197,766
Breast & Cervical Cancer Screening	369,126	--	--	--		369,126
Child Care & Development	4,715,201	--	(1,300,000)	--		3,415,201
Child Care Pilot Project	--	--	--	--		--
Child Abuse Review & Evaluation	380,000	--	--	--		380,000
Children's Health Insurance Program	174,665,712	--	--	--		174,665,712
Coronavirus Public Health Crisis Resp.	--	--	--	--		--
Family Health Services	150,000	--	--	--		150,000
General Public Health Programs	747,171	--	581,000	(318,000)		1,010,171
Healthcare Upskilling Training Program	--	--	1,000,000	--		1,000,000
Healthy Start	359,879	--	--	--		359,879
Home Visiting Programs	2,300,000	--	--	--		2,300,000
Immunization Programs	4,733	--	--	--		4,733
Infant & Toddler Program	13,732,368	--	--	--		13,732,368
Medical Assistance	4,178,782,751	--	(741,198,412)	--		3,437,584,339
Migrant Health Program	260,000	--	--	--		260,000

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025		Benefits by Agency			FY 2025	
	Governor's	Governor's	Legislative	Governor's		Approved	
	Recommendations	Amendments	Changes	Veto		Budget	
Health & Environment--Health, Cont'd							
Mothers & Infants Health Program	578,800	--	--	--		578,800	
Nutrition For Women, Infants & Children	29,638,000	--	--	--		29,638,000	
Other Federal Grants	4,181,751	--	--	--		4,181,751	
Pregnancy Maintenance Initiative	891,382	--	--	--		891,382	
Public Health System Emerg. Prep. Grants	305,000	--	--	--		305,000	
Rural Hospital Bridge Funding	2,000,000	--	--	--		2,000,000	
SIDS Network Grants	122,106	--	--	--		122,106	
Smoking Cessation & Prevention Programs	412,038	--	--	--		412,038	
Special Health Care Needs	303,537	--	--	--		303,537	
Specialty Health Care Access	550,000	--	--	--		550,000	
Teen Pregnancy Prevention	144,042	--	--	--		144,042	
Total--KDHE--Health	\$ 3,575,372,947	\$ --	\$ (583,120)	\$ --	\$ 3,574,789,827		
Department of Labor							
Unemployment Benefits	193,764,895	--	--	--		193,764,895	
Kansas Sheltered Workshop Transition	1,000,000	--	--	--		1,000,000	
Total--Department of Labor	\$ 194,764,895	\$ --	\$ --	\$ --	\$ 194,764,895		
Office of Veterans Services							
Veterans Claim Assistance Program	1,150,000	--	--	--		1,150,000	
Total--Human Services	\$ 7,876,816,889	\$ --	\$ (11,802,599)	\$ (140,000)	\$ 7,864,874,290		
Education							
Department of Education							
21st Century Community Learning	1,741,949	--	--	--		1,741,949	
Child Abuse Prevention	1,618,260	--	--	--		1,618,260	
Child Care Development--ARPA	351,187	--	--	--		351,187	
Childcare Accelerator Grants	--	--	--	--		--	
Children's Cabinet Programs	31,317,720	--	(50,000)	--	31,267,720		
Driver Education Program Aid	15,000	--	--	--	15,000		
Ed. Research & Innovative Prog.	3,389,949	--	--	--	3,389,949		
Elem. & Secondary Education Prog.	--	--	--	--	--		
Pre-K Pilot	3,496,737	--	--	--	3,496,737		
Private Donations & Gifts	9,000	--	--	--	9,000		
School Food Assistance	38,636,424	--	--	--	38,636,424		
Teacher Excellence Grants	55,000	--	--	--	55,000		
USD Checkoff	50,000	--	--	--	50,000		
Total--Department of Education	\$ 80,681,226	\$ --	\$ (50,000)	\$ --	\$ 80,631,226		
School for the Blind							
Student Tuition	100,000	--	--	--	100,000		
Board of Regents							
Student Aid, Grants & Scholarships	21,000	--	--	--	21,000		
Teacher Scholarship Program	3,103,739	--	--	--	3,103,739		
Governor's Scholarship Program	20,000	--	--	--	20,000		
Kansas Promise Scholarship	18,604,971	--	--	--	18,604,971		
Optometry Education Program	107,089	--	--	--	107,089		
National Guard Ed. Assistance	6,633,142	--	--	--	6,633,142		
Military Service Scholarship	2,130,510	--	--	--	2,130,510		
Tuition Waivers	3,221,869	--	--	--	3,221,869		
Kansas Work Study	531,813	--	--	--	531,813		
Career Technical Workforce Grant	158,117	--	--	--	158,117		
Ethnic Minority Scholarships	368,108	--	--	--	368,108		

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026					FY 2026
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendations	Amendments	Changes	Veto		Budget
Health & Environment--Health, Cont'd						
Mothers & Infants Health Program	578,800	--	--	--		578,800
Nutrition For Women, Infants & Children	29,638,000	--	--	--		29,638,000
Other Federal Grants	3,112,762	--	--	--		3,112,762
Pregnancy Maintenance Initiative	637,698	--	--	--		637,698
Public Health System Emerg. Prep. Grants	305,000	--	--	--		305,000
Rural Hospital Bridge Funding	--	--	--	--		--
SIDS Network Grants	122,106	--	--	--		122,106
Smoking Cessation & Prevention Programs	412,038	--	--	--		412,038
Special Health Care Needs	303,537	--	--	--		303,537
Specialty Health Care Access	--	--	550,000	--		550,000
Teen Pregnancy Prevention	144,042	--	--	--		144,042
Total--KDHE--Health	\$ 4,429,918,690	\$ --	\$ (730,367,412)	\$ (318,000)	\$ 3,699,233,278	
Department of Labor						
Unemployment Benefits	180,528,031	--	--	--		180,528,031
Kansas Sheltered Workshop Transition	1,000,000	--	--	--		1,000,000
Total--Department of Labor	\$ 181,528,031	\$ --	\$ --	\$ --	\$ 181,528,031	
Office of Veterans Services						
Veterans Claim Assistance Program	1,000,000	--	--	--		1,000,000
Total--Human Services	\$ 8,781,930,028	\$ --	\$ (609,136,631)	\$ (318,000)	\$ 8,172,475,397	
Education						
Department of Education						
21st Century Community Learning	1,486,520	--	--	--		1,486,520
Child Abuse Prevention	1,200,000	--	--	--		1,200,000
Child Care Development--ARPA	--	--	--	--		--
Childcare Accelerator Grants	10,000,000	--	(8,750,000)	--		1,250,000
Children's Cabinet Programs	24,784,713	--	(50,000)	--		24,734,713
Driver Education Program Aid	20,000	--	--	--		20,000
Ed. Research & Innovative Prog.	2,507,331	--	--	--		2,507,331
Elem. & Secondary Education Prog.	1,201,338	--	--	--		1,201,338
Pre-K Pilot	3,452,233	--	--	--		3,452,233
Private Donations & Gifts	--	--	--	--		--
School Food Assistance	37,135,633	--	--	--		37,135,633
Teacher Excellence Grants	55,000	--	(55,000)	--		--
USD Checkoff	50,000	--	--	--		50,000
Total--Department of Education	\$ 81,892,768	\$ --	\$ (8,855,000)	\$ --	\$ 73,037,768	
School for the Blind						
Student Tuition	100,000	--	--	--		100,000
Board of Regents						
Student Aid, Grants & Scholarships	21,000	--	--	--		21,000
Teacher Scholarship Program	3,094,046	--	--	--		3,094,046
Governor's Scholarship Program	20,000	--	--	--		20,000
Kansas Promise Scholarship	10,000,000	--	--	--		10,000,000
Optometry Education Program	107,089	--	--	--		107,089
National Guard Ed. Assistance	5,400,000	--	--	--		5,400,000
Military Service Scholarship	500,314	--	--	--		500,314
Tuition Waivers	1,200,000	--	--	--		1,200,000
Kansas Work Study	531,813	--	--	--		531,813
Career Technical Workforce Grant	114,075	--	(228,150)	114,075		--
Ethnic Minority Scholarships	296,498	--	--	--		296,498

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025						FY 2025
	Governor's	Governor's	Legislative	Governor's			Approved
	Recommendations	Amendments	Changes	Vetoed			Budget
Board of Regents, Cont'd.							
Nursing Service Scholarship	1,833,650	--	--	--			1,833,650
Nurse Educator Grant Program	673,809	--	--	--			673,809
Nursing Faculty & Supplies Grant	2,040,976	--	--	--			2,040,976
State Scholarships	2,171,700	--	--	--			2,171,700
Distinguished Scholars	25,000	--	--	--			25,000
Comprehensive Grants Program	40,548,342	--	--	--			40,548,342
ROTC Reimbursement Program	178,138	--	--	--			178,138
Computer Science Preserv. Ed Grant	1,863,739	--	--	--			1,863,739
Kansas Education Opportunity Scholarships	1,700,000	--	--	--			1,700,000
Hero's Act Scholarships	--	--	--	--			--
EMERGE Program Assistance	1,100,000	--	--	--			1,100,000
Kansas Osteopathic Scholarships	2,200,000	--	--	--			2,200,000
NISS Academic Playbook	--	--	--	--			--
Kansas Blueprint for Literacy	8,975,000	--	--	--			8,975,000
Need Based Aid for Students	204,765	--	--	--			204,765
IT/Cybersecurity for State Universities	5,845,596	--	--	--			5,845,596
KUMC Medical Student Loan Program	--	--	--	--			--
Regional Growth	--	--	--	--			--
EPSCoR Grant	1,033,859	--	--	--			1,033,859
Community College Competitive Grants	500,000	--	--	--			500,000
AO-K Career Pathway Program	39,193	--	--	--			39,193
Kansas Adult Learners Grant	2,000,000	--	--	--			2,000,000
Total--Board of Regents	\$ 107,834,125	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 107,834,125
Emporia State University							
Federal Student Financial Assistance	5,607,330	--	--	--			5,607,330
Future Teacher Academy	36,000	--	--	--			36,000
Emporia State Model Investment	666,408	--	--	--			666,408
SMART Kansas 21	300,000	--	--	--			300,000
Cybersecurity Academy Program Center	7,200	--	--	--			7,200
State Student Aid, Grants & Scholarships	7,072,262	--	--	--			7,072,262
Total--Emporia State University	\$ 13,689,200	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 13,689,200
Fort Hays State University							
Kansas Academy of Math & Science	45,875	--	--	--			45,875
Federal Student Financial Assistance	14,033,951	--	--	--			14,033,951
State Student Aid, Grants & Scholarships	22,554,602	--	--	--			22,554,602
Total--Fort Hays State University	\$ 36,634,428	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 36,634,428
Kansas State University							
Federal Student Financial Assistance	29,717,227	--	--	--			29,717,227
State Student Aid, Grants & Scholarships	51,740,644	--	--	--			51,740,644
Total--Kansas State University	\$ 81,457,871	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 81,457,871
Kansas State University--ESARP							
Agricultural Experiment & Extension	17,581	--	--	--			17,581
Federal Student Financial Assistance	14,984,634	--	--	--			14,984,634
State Student Aid, Grants & Scholarships	218,397	--	--	--			218,397
Total--KSU--ESARP	\$ 15,220,612	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 15,220,612
KSU--Veterinary Medical Center							
Veterinary Training Program for Rural KS	650,000	--	--	--			650,000
Federal Student Financial Assistance	685,461	--	--	--			685,461
State Student Aid, Grants & Scholarships	1,380,599	--	--	--			1,380,599
Total--Veterinary Medical Center	\$ 2,716,060	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 2,716,060

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026						FY 2026
	Governor's	Governor's	Legislative	Governor's		Governor's	Approved
	Recommendations	Amendments	Changes	Vetoed		Vetoed	Budget
Board of Regents, Cont'd.							
Nursing Service Scholarship	1,417,255	--	--	--			1,417,255
Nurse Educator Grant Program	188,126	--	--	--			188,126
Nursing Faculty & Supplies Grant	1,640,976	--	--	--			1,640,976
State Scholarships	1,010,919	--	--	--			1,010,919
Distinguished Scholars	25,000	--	--	--			25,000
Comprehensive Grants Program	40,258,338	--	--	--			40,258,338
ROTC Reimbursement Program	175,335	--	--	--			175,335
Computer Science Preserv. Ed Grant	1,000,000	--	(2,000,000)	1,000,000			--
Kansas Education Opportunity Scholarships	1,700,000	--	--	--			1,700,000
Hero's Act Scholarships	3,250,000	--	(1,500,000)	--			1,750,000
EMERGE Program Assistance	2,200,000	--	--	--			2,200,000
Kansas Osteopathic Scholarships	2,200,000	--	(1,200,000)	--			1,000,000
NISS Academic Playbook	6,361,600	--	(534,300)	--			5,827,300
Kansas Blueprint for Literacy	8,975,000	--	(8,975,000)	--			--
Need Based Aid for Students	16,900,000	--	(14,400,000)	--			2,500,000
IT/Cybersecurity for State Universities	5,000,000	--	(5,000,000)	--			--
KUMC Medical Student Loan Program	2,000,000	--	(2,000,000)	--			--
Regional Growth	--	--	12,000,000	--			12,000,000
EPSCoR Grant	993,265	--	--	--			993,265
Community College Competitive Grants	500,000	--	(500,000)	--			--
AO-K Career Pathway Program	34,500	--	--	--			34,500
Kansas Adult Learners Grant	1,000,000	--	--	--			1,000,000
Total--Board of Regents	\$ 118,115,149	\$ --	\$ (24,337,450)	\$ 1,114,075	\$ --		\$ 94,891,774
Emporia State University							
Federal Student Financial Assistance	6,938,621	--	--	--			6,938,621
Future Teacher Academy	36,000	--	--	--			36,000
Emporia State Model Investment	--	--	--	--			--
SMART Kansas 21	300,000	--	--	--			300,000
Cybersecurity Academy Program Center	7,200	--	--	--			7,200
State Student Aid, Grants & Scholarships	5,537,330	--	--	--			5,537,330
Total--Emporia State University	\$ 12,819,151	\$ --	\$ --	\$ --	\$ --		\$ 12,819,151
Fort Hays State University							
Kansas Academy of Math & Science	45,875	--	--	--			45,875
Federal Student Financial Assistance	14,033,951	--	--	--			14,033,951
State Student Aid, Grants & Scholarships	22,554,602	--	--	--			22,554,602
Total--Fort Hays State University	\$ 36,634,428	\$ --	\$ --	\$ --	\$ --		\$ 36,634,428
Kansas State University							
Federal Student Financial Assistance	29,655,089	--	--	--			29,655,089
State Student Aid, Grants & Scholarships	51,121,210	--	--	--			51,121,210
Total--Kansas State University	\$ 80,776,299	\$ --	\$ --	\$ --	\$ --		\$ 80,776,299
Kansas State University--ESARP							
Agricultural Experiment & Extension	17,581	--	--	--			17,581
Federal Student Financial Assistance	14,984,634	--	--	--			14,984,634
State Student Aid, Grants & Scholarships	218,397	--	--	--			218,397
Total--KSU--ESARP	\$ 15,220,612	\$ --	\$ --	\$ --	\$ --		\$ 15,220,612
KSU--Veterinary Medical Center							
Veterinary Training Program for Rural KS	650,000	--	--	--			650,000
Federal Student Financial Assistance	685,461	--	--	--			685,461
State Student Aid, Grants & Scholarships	1,380,599	--	--	--			1,380,599
Total--Veterinary Medical Center	\$ 2,716,060	\$ --	\$ --	\$ --	\$ --		\$ 2,716,060

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2025		FY 2025		FY 2025		FY 2025		FY 2025	
	Governor's	Governor's	Legislative	Governor's			Governor's		Approved	
	Recommendations	Amendments	Changes	Vetoed			Vetoed		Budget	
Pittsburg State University										
Federal Student Financial Assistance	7,004,145	--	--	--			--		7,004,145	
State Student Aid, Grants & Scholarships	7,384,794	--	--	--			--		7,384,794	
Total--Pittsburg State University	\$ 14,388,939	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	14,388,939	
University of Kansas										
Federal Student Financial Assistance	28,055,157	--	--	--			--		28,055,157	
State Student Aid, Grants & Scholarships	59,943,547	--	--	--			--		59,943,547	
Total--University of Kansas	\$ 87,998,704	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	87,998,704	
University of Kansas Medical Center										
Medical Student Scholarships	4,488,171	--	--	--			--		4,488,171	
Psychiatry Student Scholarships	3,471,466	--	--	--			--		3,471,466	
Rural Health Bridging	140,000	--	--	--			--		140,000	
Rural Health Bridging Psychiatry	60,000	--	--	--			--		60,000	
OBGYN Student Loans	979,095	--	--	--			--		979,095	
OBGYN Health Bridging	50,000	--	--	--			--		50,000	
Specialty Medical Student Loan Program	--	--	--	--			--		--	
Wichita Residency Program	750,000	--	--	--			--		750,000	
Student Aid, Grants & Scholarships	2,734,042	--	--	--			--		2,734,042	
Federal Student Financial Assistance	706,626	--	--	--			--		706,626	
Total--KU Medical Center	\$ 13,379,400	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	13,379,400	
Wichita State University										
Federal Student Financial Assistance	63,293,446	--	--	--			--		63,293,446	
State Student Aid, Grants & Scholarships	35,289,770	--	--	--			--		35,289,770	
Total--Wichita State University	\$ 98,583,216	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	98,583,216	
Subtotal--Regents	\$ 471,902,555	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	471,902,555	
Historical Society										
Kansas Humanities Council	50,501	--	--	--			--		50,501	
Federal Historic Preservation Aid	37,000	--	--	--			--		37,000	
Heritage Trust Fund Program	675,000	--	--	--			--		675,000	
Total--Historical Society	\$ 762,501	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	762,501	
Total--Education	\$ 553,446,282	\$ --	\$ (50,000)	\$ --	\$ --	\$ --	\$ --	\$ --	553,396,282	
Public Safety										
Department of Corrections										
Treatment Programs	35,000	--	--	--			--		35,000	
Medical Assistance Program	494,000	--	--	--			--		494,000	
Offender Supervision	245,000	--	--	--			--		245,000	
Federal Assistance	806,000	--	--	--			--		806,000	
Juvenile Substance Abuse Center	2,500,000	--	--	--			--		2,500,000	
Juvenile Alternatives to Detention	95,000	--	--	--			--		95,000	
Total--Department of Corrections	\$ 4,175,000	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	4,175,000	
Correctional Facilities										
Claims	13,848	--	--	--			--		13,848	
Adjutant General										
Military Emergency Relief	9,881	--	--	--			--		9,881	
Shooting Team Grant	50,000	--	--	--			--		50,000	
Total--Adjutant General	\$ 59,881	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	59,881	
Emergency Medical Services Board										
Oper. of EMS Regional Councils	150,000	--	--	--			--		150,000	

Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency

	FY 2026								FY 2026	
	Governor's	Governor's		Legislative		Governor's			Approved	
	Recommendations	Amendments		Changes		Veto			Budget	
Pittsburg State University										
Federal Student Financial Assistance	7,004,145	--		--		--			7,004,145	
State Student Aid, Grants & Scholarships	6,840,686	--		--		--			6,840,686	
Total--Pittsburg State University	\$ 13,844,831	\$ --	\$	--	\$	--	\$	--	\$ 13,844,831	
University of Kansas										
Federal Student Financial Assistance	28,055,157	--		--		--			28,055,157	
State Student Aid, Grants & Scholarships	59,473,120	--		--		--			59,473,120	
Total--University of Kansas	\$ 87,528,277	\$ --	\$	--	\$	--	\$	--	\$ 87,528,277	
University of Kansas Medical Center										
Medical Student Scholarships	4,488,171	--		--		--			4,488,171	
Psychiatry Student Scholarships	970,000	--		(970,000)		--			--	
Rural Health Bridging	140,000	--		--		--			140,000	
Rural Health Bridging Psychiatry	30,000	--		--		--			30,000	
OBGYN Student Loans	943,000	--		(943,000)		--			--	
OBGYN Health Bridging	30,000	--		--		--			30,000	
Specialty Medical Student Loan Program	--	--		1,913,000		--			1,913,000	
Wichita Residency Program	--	--		--		--			--	
Student Aid, Grants & Scholarships	2,600,536	--		--		--			2,600,536	
Federal Student Financial Assistance	706,626	--		--		--			706,626	
Total--KU Medical Center	\$ 9,908,333	\$ --	\$	--	\$	--	\$	--	\$ 9,908,333	
Wichita State University										
Federal Student Financial Assistance	63,293,446	--		--		--			63,293,446	
State Student Aid, Grants & Scholarships	34,802,453	--		--		--			34,802,453	
Total--Wichita State University	\$ 98,095,899	\$ --	\$	--	\$	--	\$	--	\$ 98,095,899	
Subtotal--Regents	\$ 475,659,039	\$ --	\$	(24,337,450)	\$	1,114,075	\$	\$ 452,435,664		
Historical Society										
Kansas Humanities Council	50,501	--		--		--			50,501	
Federal Historic Preservation Aid	12,000	--		--		--			12,000	
Heritage Trust Fund Program	675,000	--		--		--			675,000	
Total--Historical Society	\$ 737,501	\$ --	\$	--	\$	--	\$	--	\$ 737,501	
Total--Education	\$ 558,389,308	\$ --	\$	(33,192,450)	\$	1,114,075	\$	\$ 526,310,933		
Public Safety										
Department of Corrections										
Treatment Programs	35,000	--		--		--			35,000	
Medical Assistance Program	494,000	--		--		--			494,000	
Offender Supervision	245,000	--		--		--			245,000	
Federal Assistance	806,000	--		--		--			806,000	
Juvenile Substance Abuse Center	--	--		--		--			--	
Juvenile Alternatives to Detention	95,000	--		--		--			95,000	
Total--Department of Corrections	\$ 1,675,000	\$ --	\$	--	\$	--	\$	--	\$ 1,675,000	
Correctional Facilities										
Claims	13,923	--		--		--			13,923	
Adjutant General										
Military Emergency Relief	9,881	--		--		--			9,881	
Shooting Team Grant	--	--		--		--			--	
Total--Adjutant General	\$ 9,881	\$ --	\$	--	\$	--	\$	--	\$ 9,881	
Emergency Medical Services Board										
Oper. of EMS Regional Councils	150,000	--		--		--			150,000	

**Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, &
Benefits by Agency**

	FY 2025		FY 2025	
	Governor's	Governor's	Legislative	Governor's
	Recommendations	Amendments	Changes	Vetoed
Sentencing Commission				
Substance Abuse Treatment	10,234,307	--	931,629	--
Total--Public Safety	\$ 14,633,036	\$ --	\$ 931,629	\$ --
Agriculture & Natural Resources				
Department of Agriculture				
Irrigation Technology	1,411,630	--	--	--
Soil Health Initiative	457,170	--	--	--
Water Resources Cost Share	5,969,351	--	--	--
Nonpoint Source Pollution Assistance	1,248,917	--	--	--
Conservation Reserve Enhancement	3,157,531	--	--	--
Watershed Dam Construction	3,000,000	--	--	--
Riparian & Wetland Program	603,390	--	--	--
Reservoir Protection Initiative	1,892,164	--	--	--
Water Quality	--	--	--	--
Water Quantity/Aquifer	--	--	--	--
Resiliency	--	--	--	--
Reservoir	--	--	--	--
Research & Education	--	--	--	--
BVLOS Operations Test Range	--	--	--	--
Agricultural Remediation	950,000	--	--	--
Buffer Initiative	143,780	--	--	--
Natural Resources Conservation Grant	5,000,000	--	--	--
Organic Producers Cost Share	33,525	--	--	--
P&A Disease, Pest Control	500	--	--	--
Specialty Crop Grants	361,233	--	--	--
Other Federal Grants	276,723	--	--	--
Total--Department of Agriculture	\$ 24,505,914	\$ --	\$ --	\$ --
Health & Environment--Environment				
Air & Climate Pollution Control	65,000	--	--	--
Environmental Mitigation Trust	1,000,000	--	--	--
Emergency Response	294,000	--	--	--
Field Services	75,000	--	--	--
Gulf of Mexico Program	130,336	--	--	--
Nonpoint Source Implementation Program	2,225,000	--	--	--
Regenerative Agriculture Peer Monitoring	75,000	--	--	--
Solid & Hazardous Waste Management	210,000	--	--	--
SWPF Water Quality Initiatives	1,000,000	--	--	--
Waste Tire Management Program	25,000	--	--	--
Total--KDHE-Environment	\$ 5,099,336	\$ --	\$ --	\$ --
Kansas Water Office				
Assessment & Evaluation	--	--	--	--
Milford Lake Watershed Project	2,751,901	--	--	--
Vision Strategic Education Plan	--	--	--	--
Water Technology Farms	3,404,842	--	--	--
Watershed Conservation Practice	89,888	--	--	--
Equus Beds Chloride Project	75,000	--	--	--
Water Quality	--	--	--	--
Water Quantity/Aquifer	--	--	--	--
Water Project Grants	31,359,467	--	--	--
Water Technical Assistance Grants	12,500,000	--	--	--
ARPA SFRF Payments	--	--	--	--
Total--Kansas Water Office	\$ 50,181,098	\$ --	\$ --	\$ --

**Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, &
Benefits by Agency**

	FY 2026 Governor's Recommendations	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Sentencing Commission					
Substance Abuse Treatment	11,246,295	--	1	--	11,246,296
Total--Public Safety	\$ 13,095,099	\$ --	\$ 1	\$ --	\$ 13,095,100
Agriculture & Natural Resources					
Department of Agriculture					
Irrigation Technology	--	--	2,550,000	--	2,550,000
Soil Health Initiative	--	--	360,000	--	360,000
Water Resources Cost Share	--	--	3,680,000	--	3,680,000
Nonpoint Source Pollution Assistance	--	--	1,029,271	--	1,029,271
Conservation Reserve Enhancement	--	--	762,500	--	762,500
Watershed Dam Construction	--	--	--	--	--
Riparian & Wetland Program	--	--	41,587	--	41,587
Reservoir Protection Initiative	--	--	2,000,000	--	2,000,000
Water Quality	1,918,891	--	(1,918,891)	--	--
Water Quantity/Aquifer	10,351,273	--	(10,351,273)	--	--
Resiliency	3,000,000	--	(3,000,000)	--	--
Reservoir	2,000,000	--	(2,000,000)	--	--
Research & Education	1,350,000	--	(1,350,000)	--	--
BVLOS Operations Test Range	--	--	3,000,000	--	3,000,000
Agricultural Remediation	950,000	--	--	--	950,000
Buffer Initiative	--	--	--	--	--
Natural Resources Conservation Grant	3,905,150	--	--	--	3,905,150
Organic Producers Cost Share	33,525	--	--	--	33,525
P&A Disease, Pest Control	500	--	--	--	500
Specialty Crop Grants	361,233	--	--	--	361,233
Other Federal Grants	250,000	--	--	--	250,000
Total--Department of Agriculture	\$ 24,120,572	\$ --	\$ (5,196,806)	\$ --	\$ 18,923,766
Health & Environment--Environment					
Air & Climate Pollution Control	65,000	--	--	--	65,000
Environmental Mitigation Trust	1,000,000	--	--	--	1,000,000
Emergency Response	294,000	--	--	--	294,000
Field Services	75,000	--	--	--	75,000
Gulf of Mexico Program	--	--	--	--	--
Nonpoint Source Implementation Program	2,225,000	--	--	--	2,225,000
Regenerative Agriculture Peer Monitoring	75,000	--	--	--	75,000
Solid & Hazardous Waste Management	210,000	--	--	--	210,000
SWPF Water Quality Initiatives	1,800,000	--	(1,000,000)	--	800,000
Waste Tire Management Program	25,000	--	--	--	25,000
Total--KDHE-Environment	\$ 5,769,000	\$ --	\$ (1,000,000)	\$ --	\$ 4,769,000
Kansas Water Office					
Assessment & Evaluation	--	--	540,000	--	540,000
Milford Lake Watershed Project	--	--	1,098,668	--	1,098,668
Vision Strategic Education Plan	--	--	112,000	--	112,000
Water Technology Farms	--	--	1,950,000	--	1,950,000
Watershed Conservation Practice	--	--	--	--	--
Equus Beds Chloride Project	--	--	--	--	--
Water Quality	1,464,890	--	(1,464,890)	--	--
Water Quantity/Aquifer	1,950,000	--	(1,950,000)	--	--
Water Project Grants	19,000,000	--	(6,500,000)	--	12,500,000
Water Technical Assistance Grants	7,000,000	--	(1,500,000)	--	5,500,000
ARPA SFRF Payments	--	--	--	--	--
Total--Kansas Water Office	\$ 29,414,890	\$ --	\$ (7,714,222)	\$ --	\$ 21,700,668

**Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, &
Benefits by Agency**

	FY 2025							FY 2025	
	Governor's	Governor's		Legislative		Governor's		Approved	
	Recommendations	Amendments		Changes		Vetoed		Budget	
Department of Wildlife & Parks									
Cheney Lake Marina	--	--		--		--		--	
Total--Ag. & Natural Resources	\$ 79,786,348	\$ --		\$ --		\$ --		\$ 79,786,348	
Transportation									
Department of Transportation									
Rail Service Grants	15,000,000	--		--		--		15,000,000	
Seat Belt Safety	500,000	--		--		--		500,000	
Driver's Education Scholarship Program	291,630	--		--		--		291,630	
Transp.Planning/Modal Support Grants	1,853,419	--		--		--		1,853,419	
Claims	800,000	--		--		--		800,000	
Highway Categorical Aid	30,824,649	--		--		--		30,824,649	
NHTSA Local Aid	810,000	--		--		--		810,000	
Total--Department of Transportation	\$ 50,079,698	\$ --		\$ --		\$ --		\$ 50,079,698	
Total--Transportation	\$ 50,079,698	\$ --		\$ --		\$ --		\$ 50,079,698	
Total--Other Asst., Grants & Benefits	\$ 8,964,684,910	\$ --		\$ (15,856,109)		\$ (140,000)		\$ 8,948,688,801	

**Schedule 5.1--Expenditures from All Funding Sources for Other Assistance, Grants, &
Benefits by Agency**

	FY 2026						FY 2026	
	Governor's	Governor's	Legislative	Governor's			Approved	
	Recommendations	Amendments	Changes	Veto			Budget	
Department of Wildlife & Parks								
Cheney Lake Marina	--	--	200,000	--			200,000	
Total--Ag. & Natural Resources	\$ 59,304,462	\$ --	\$ (13,711,028)	\$ --			\$ 45,593,434	
Transportation								
Department of Transportation								
Rail Service Grants	15,000,000	--	--	--			15,000,000	
Seat Belt Safety	500,000	--	--	--			500,000	
Driver's Education Scholarship Program	--	--	--	--			--	
Transp.Planning/Modal Support Grants	1,892,206	--	--	--			1,892,206	
Claims	800,000	--	--	--			800,000	
Highway Categorical Aid	34,072,537	--	--	--			34,072,537	
NHTSA Local Aid	450,000	--	--	--			450,000	
Total--Department of Transportation	\$ 52,714,743	\$ --	\$ --	\$ --			\$ 52,714,743	
Total--Transportation	\$ 52,714,743	\$ --	\$ --	\$ --			\$ 52,714,743	
Total--Other Asst., Grants & Benefits	\$ 9,802,017,996	\$ --	\$ (620,034,521)	\$ (3,203,925)			\$ 9,178,779,550	

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2025		FY 2025	
	Governor's	Governor's	Legislative	Governor's
	Recommendations	Amendments	Changes	Vetoed
General Government				
Department of Administration				
Security Against Antisemitism Grants	500,000	--	--	--
				500,000
Department of Commerce				
Moderate Income Housing	10,000,000	--	--	--
				10,000,000
Swope Health Project	4,500,000	--	--	--
				4,500,000
Micro-Internship Expansion	500,000	--	--	--
				500,000
Housing & Workforce Development	2,000,000	--	--	--
				2,000,000
Maint., Repair, & Overhaul of Airplanes	36,000,000	--	--	--
				36,000,000
Home-Based Child Care Providers Pilot	500,000	--	--	--
				500,000
Industrial Park Project	2,500,000	--	--	--
				2,500,000
Statewide Marketing Campaign	2,500,000	--	--	--
				2,500,000
Kansas Sports Hall of Fame Support	200,000	--	--	--
				200,000
Advantage Kansas	50,000	--	--	--
				50,000
Maint., Repair, & Overhaul of Airplanes	--	--	--	--
				--
Aviation Certification	--	--	--	--
				--
Cybersecurity Center of Excellence	--	--	--	--
				--
Bombardier SSA Project	5,750,000	--	--	--
				5,750,000
Total--Department of Commerce	\$ 64,500,000	\$ --	\$ --	\$ 64,500,000
Office of the Governor				
Domestic Violence Prevention Grants	24,712,228	--	--	--
				24,712,228
Child Advocacy Center Grants	4,536,557	--	--	--
				4,536,557
Court Appointed Special Advocates	1,315,547	--	--	--
				1,315,547
Total--Office of the Governor	\$ 30,564,332	\$ --	\$ --	\$ 30,564,332
Attorney General				
Human Trafficking	258,611	--	--	--
				258,611
Protection from Abuse	75,000	--	--	--
				75,000
Child Exchange & Visitation Centers	128,000	--	--	--
				128,000
Child Abuse Grant	570,900	--	--	--
				570,900
Total--Attorney General	\$ 1,032,511	\$ --	\$ --	\$ 1,032,511
State Treasurer				
Aviation Jobs Loan Program	--	--	--	--
				--
Pregnancy Compassion Awareness	2,000,000	--	--	--
				2,000,000
Total--State Treasurer	\$ 2,000,000	\$ --	\$ --	\$ 2,000,000
Judiciary				
Access to Justice Program	900,000	--	--	--
				900,000
Innovative Criminal Resolution Grants	200,000	--	--	--
				200,000
Total--Judiciary	\$ 1,100,000	\$ --	\$ --	\$ 1,100,000
Total--General Government	\$ 99,696,843	\$ --	\$ --	\$ 99,696,843
Human Services				
Department for Aging & Disability Services				
Behavioral Health	124,645,844	--	--	--
				124,645,844
Long-Term Services & Supports	4,745,193	--	--	--
				4,745,193
Aging Commission	7,045,725	--	140,000	(140,000)
				7,045,725
Medicaid Assistance	1,156,394,569	--	--	--
				1,156,394,569
Total--Aging & Disability Services	\$ 1,292,831,331	\$ --	\$ 140,000	\$ (140,000)

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2026							FY 2026	
	Governor's	Governor's	Legislative	Governor's				Approved	
	Recommendations	Amendments	Changes	Vetoed				Budget	
General Government									
Department of Administration									
Security Against Antisemitism Grants	--	--	--	--				--	
Department of Commerce									
Moderate Income Housing	--	--	--	--				--	
Swope Health Project	--	--	--	--				--	
Micro-Internship Expansion	500,000	--	(500,000)	--				--	
Housing & Workforce Development	--	--	--	--				--	
Maint., Repair, & Overhaul of Airplanes	--	--	--	--				--	
Home-Based Child Care Providers Pilot	--	--	--	--				--	
Industrial Park Project	--	--	--	--				--	
Statewide Marketing Campaign	--	--	2,000,000	--				2,000,000	
Kansas Sports Hall of Fame Support	200,000	--	--	--				200,000	
Advantage Kansas	--	--	--	--				--	
Maint., Repair, & Overhaul of Airplanes	--	--	10,000,000	--				10,000,000	
Aviation Certification	--	--	2,000,000	(1,000,000)				1,000,000	
Cybersecurity Center of Excellence	--	--	3,000,000	--				3,000,000	
Bombardier SSA Project	--	--	--	--				--	
Total--Department of Commerce	\$ 700,000	\$ --	\$ 16,500,000	\$ (1,000,000)				\$ 16,200,000	
Office of the Governor									
Domestic Violence Prevention Grants	23,586,795	--	1,000,000	--				24,586,795	
Child Advocacy Center Grants	4,199,233	--	344,845	--				4,544,078	
Court Appointed Special Advocates	1,204,910	--	--	--				1,204,910	
Total--Office of the Governor	\$ 28,990,938	\$ --	\$ 1,344,845	\$ --				\$ 30,335,783	
Attorney General									
Human Trafficking	258,611	--	--	--				258,611	
Protection from Abuse	75,000	--	--	--				75,000	
Child Exchange & Visitation Centers	128,000	--	--	--				128,000	
Child Abuse Grant	570,900	--	--	--				570,900	
Total--Attorney General	\$ 1,032,511	\$ --	\$ --	\$ --				\$ 1,032,511	
State Treasurer									
Aviation Jobs Loan Program	--	--	10,000,000	--				10,000,000	
Pregnancy Compassion Awareness	--	--	6,000,000	(3,000,000)				3,000,000	
Total--State Treasurer	\$ --	\$ --	\$ 16,000,000	\$ (3,000,000)				\$ 13,000,000	
Judiciary									
Access to Justice Program	1,100,000	--	(400,000)	--				700,000	
Innovative Criminal Resolution Grants	200,000	--	200,000	--				400,000	
Total--Judiciary	\$ 1,300,000	\$ --	\$ (200,000)	\$ --				\$ 1,100,000	
Total--General Government	\$ 32,023,449	\$ --	\$ 33,644,845	\$ (4,000,000)				\$ 61,668,294	
Human Services									
Department for Aging & Disability Services									
Behavioral Health	118,417,713	--	14,650,000	--				133,067,713	
Long-Term Services & Supports	4,745,193	--	--	--				4,745,193	
Aging Commission	8,045,725	--	1,540,000	--				9,585,725	
Medicaid Assistance	1,191,315,241	--	41,135,481	--				1,232,450,722	
Total--Aging & Disability Services	\$ 1,322,523,872	\$ --	\$ 57,325,481	\$ --				\$ 1,379,849,353	

Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, & Benefits by Agency

	FY 2025		FY 2025	
	Governor's	Governor's	Legislative	Governor's
	Recommendations	Amendments	Changes	Vetoed
State Hospitals				
Resident Stipends & Property Loss Claims	2,150	--	--	--
Department for Children & Families				
Economic & Employment Services	16,949,895	--	(207,780)	--
Rehabilitation Services	7,688,998	--	(185,953)	--
Prevention & Protection Services	297,050,320	--	6,563,564	--
Total--Children & Families	\$ 321,689,213	\$ --	\$ 6,169,831	\$ --
Health & Environment--Health				
Adult Inpatient Behavioral Health Services	5,000,000	--	--	--
Assistance to Local Health Departments	20,080,886	--	(583,120)	--
Breast & Cervical Cancer Screening	611,035	--	--	--
Child Abuse Review & Evaluation	770,000	--	--	--
Child Care & Development	--	--	--	--
Child Care Pilot Project	2,500,000	--	--	--
Children's Health Insurance Program	51,836,512	--	--	--
General Public Health Programs	859,568	--	--	--
Immunization Programs	5,557	--	--	--
Infant & Toddler Program	7,568,114	--	--	--
Medical Assistance	765,000,000	--	--	--
Pregnancy Maintenance Initiative	891,382	--	--	--
Rural Hospital Bridge Funding	2,000,000	--	--	--
Smoking Cessation & Prevention Programs	30,000	--	--	--
Special Health Care Needs	303,537	--	--	--
Specialty Health Care Access	550,000	--	--	--
Teen Pregnancy Prevention	144,042	--	--	--
Total--KDHE--Health	\$ 858,150,633	\$ --	\$ (583,120)	\$ --
Kansas Office of Veterans Services				
Veterans Claim Assistance Program	1,150,000	--	--	--
Total--Human Services	\$ 2,473,823,327	\$ --	\$ 5,726,711	\$ (140,000)
Education				
Department of Education				
Childcare Accelerator Grants	--	--	--	--
School Food Assistance	119,293	--	--	--
Teacher Excellence Grants	55,000	--	--	--
Total--Department of Education	\$ 174,293	\$ --	\$ --	\$ --
Board of Regents				
Student Aid, Grants & Scholarships	21,000	--	--	--
Teacher Scholarship Program	3,103,739	--	--	--
Governor's Scholarship Program	20,000	--	--	--
Kansas Promise Scholarship	18,604,971	--	--	--
Optometry Education Program	107,089	--	--	--
National Guard Ed. Assistance	6,633,142	--	--	--
Military Service Scholarship	2,130,510	--	--	--
Tuition Waivers	3,221,869	--	--	--
Kansas Work Study	531,813	--	--	--
Career Technical Workforce Grant	158,117	--	--	--
Ethnic Minority Scholarships	368,108	--	--	--
Nursing Service Scholarship	1,823,150	--	--	--
Nurse Educator Grant Program	673,809	--	--	--

Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, & Benefits by Agency

	FY 2026			FY 2026	
	Governor's	Governor's	Legislative	Governor's	FY 2026
	Recommendations	Amendments	Changes	Vetoed	Approved
					Budget
State Hospitals					
Resident Stipends & Property Loss Claims	2,150	--	--	--	2,150
Department for Children & Families					
Economic & Employment Services	17,354,895	--	(855,000)	--	16,499,895
Rehabilitation Services	7,735,272	--	--	--	7,735,272
Prevention & Protection Services	293,002,010	--	(8,000,000)	--	285,002,010
Total--Children & Families	\$ 318,092,177	\$ --	\$ (8,855,000)	\$ --	\$ 309,237,177
Health & Environment--Health					
Adult Inpatient Behavioral Health Services	--	--	10,000,000	--	10,000,000
Assistance to Local Health Departments	18,197,766	--	--	--	18,197,766
Breast & Cervical Cancer Screening	164,336	--	--	--	164,336
Child Abuse Review & Evaluation	380,000	--	--	--	380,000
Child Care & Development	2,300,000	--	(1,300,000)	--	1,000,000
Child Care Pilot Project	--	--	--	--	--
Children's Health Insurance Program	51,836,512	--	--	--	51,836,512
General Public Health Programs	747,171	--	581,000	(318,000)	1,010,171
Immunization Programs	4,733	--	--	--	4,733
Infant & Toddler Program	7,568,114	--	--	--	7,568,114
Medical Assistance	727,687,992	--	101,099,710	--	828,787,702
Pregnancy Maintenance Initiative	637,698	--	--	--	637,698
Rural Hospital Bridge Funding	--	--	--	--	--
Smoking Cessation & Prevention Programs	30,000	--	--	--	30,000
Special Health Care Needs	303,537	--	--	--	303,537
Specialty Health Care Access	--	--	550,000	--	550,000
Teen Pregnancy Prevention	144,042	--	--	--	144,042
Total--KDHE--Health	\$ 810,001,901	\$ --	\$ 110,930,710	\$ (318,000)	\$ 920,614,611
Kansas Office of Veterans Services					
Veterans Claim Assistance Program	1,000,000	--	--	--	1,000,000
Total--Human Services	\$ 2,451,620,100	\$ --	\$ 159,401,191	\$ (318,000)	\$ 2,610,703,291
Education					
Department of Education					
Childcare Accelerator Grants	10,000,000	--	(9,000,000)	--	1,000,000
School Food Assistance	119,293	--	--	--	119,293
Teacher Excellence Grants	55,000	--	(55,000)	--	--
Total--Department of Education	\$ 10,174,293	\$ --	\$ (9,055,000)	\$ --	\$ 1,119,293
Board of Regents					
Student Aid, Grants & Scholarships	21,000	--	--	--	21,000
Teacher Scholarship Program	3,094,046	--	--	--	3,094,046
Governor's Scholarship Program	20,000	--	--	--	20,000
Kansas Promise Scholarship	10,000,000	--	--	--	10,000,000
Optometry Education Program	107,089	--	--	--	107,089
National Guard Ed. Assistance	5,400,000	--	--	--	5,400,000
Military Service Scholarship	500,314	--	--	--	500,314
Tuition Waivers	1,200,000	--	--	--	1,200,000
Kansas Work Study	531,813	--	--	--	531,813
Career Technical Workforce Grant	114,075	--	(228,150)	114,075	--
Ethnic Minority Scholarships	296,498	--	--	--	296,498
Nursing Service Scholarship	1,417,255	--	--	--	1,417,255
Nurse Educator Grant Program	188,126	--	--	--	188,126

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2025				FY 2025	
	Governor's Recommendations	Governor's Amendments	Legislative Changes	Governor's Veto	Governor's Veto	Approved Budget
Board of Regents, Cont'd						
Nursing Faculty & Supplies Grant	2,040,976	--	--	--		2,040,976
State Scholarships	2,171,700	--	--	--		2,171,700
Distinguished Scholars	25,000	--	--	--		25,000
Comprehensive Grants Program	40,548,342	--	--	--		40,548,342
ROTC Reimbursement Program	178,138	--	--	--		178,138
Computer Science Preserv. Ed Grant	1,863,739	--	--	--		1,863,739
Kansas Education Opportunity Scholarships	1,700,000	--	--	--		1,700,000
Hero's Act Scholarships	--	--	--	--		--
EMERGE Program Assistance	1,100,000	--	--	--		1,100,000
Kansas Osteopathic Scholarships	2,200,000	--	--	--		2,200,000
NISS Academic Playbook	--	--	--	--		--
Kansas Blueprint for Literacy	8,975,000	--	--	--		8,975,000
Need Based Aid for Students	204,765	--	--	--		204,765
IT/Cybersecurity for State Universities	5,845,596	--	--	--		5,845,596
KUMC Medical Student Loan Program	--	--	--	--		--
Regional Growth	--	--	--	--		--
EPSCoR Grant	--	--	--	--		--
Community College Competitive Grants	--	--	--	--		--
Total--Board of Regents	\$ 104,250,573	\$ --	\$ --	\$ --	\$ --	\$ 104,250,573
Emporia State University						
Emporia State Model Investment	666,408	--	--	--		666,408
Future Teacher Academy	36,000	--	--	--		36,000
SMART Kansas 21	300,000	--	--	--		300,000
Cybersecurity Academy Program Center	7,200	--	--	--		7,200
Student Aid, Grants & Scholarships	1,471,935	--	--	--		1,471,935
Total--Emporia State University	\$ 2,481,543	\$ --	\$ --	\$ --	\$ --	\$ 2,481,543
Fort Hays State University						
Kansas Academy of Math & Science	45,875	--	--	--		45,875
Student Aid, Grants & Scholarships	3,943,459	--	--	--		3,943,459
Total--Fort Hays State University	\$ 3,989,334	\$ --	\$ --	\$ --	\$ --	\$ 3,989,334
Kansas State University						
Student Aid, Grants & Scholarships	4,818,326	--	--	--		4,818,326
Kansas State University--ESARP						
Agricultural Experiment & Extension	17,581	--	--	--		17,581
KSU--Veterinary Medical Center						
Veterinary Training Program for Rural KS	650,000	--	--	--		650,000
Pittsburg State University						
Student Aid, Grants & Scholarships	2,363,078	--	--	--		2,363,078
University of Kansas						
Student Aid, Grants & Scholarships	4,569,587	--	--	--		4,569,587
University of Kansas Medical Center						
Medical Student Scholarships	4,488,171	--	--	--		4,488,171
Psychiatry Student Scholarships	3,471,466	--	--	--		3,471,466
Rural Health Bridging	140,000	--	--	--		140,000
Rural Health Bridging Psychiatry	60,000	--	--	--		60,000
Specialty Medical Student Loan Program	--	--	--	--		--
OBGYN Student Loans	979,095	--	--	--		979,095

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2026					FY 2026
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendations	Amendments	Changes	Veto		Budget
Board of Regents, Cont'd						
Nursing Faculty & Supplies Grant	1,640,976	--	--	--		1,640,976
State Scholarships	1,010,919	--	--	--		1,010,919
Distinguished Scholars	25,000	--	--	--		25,000
Comprehensive Grants Program	40,258,338	--	--	--		40,258,338
ROTC Reimbursement Program	175,335	--	--	--		175,335
Computer Science Preserv. Ed Grant	1,000,000	--	(2,000,000)	1,000,000		--
Kansas Education Opportunity Scholarships	1,700,000	--	--	--		1,700,000
Hero's Act Scholarships	3,250,000	--	(1,500,000)	--		1,750,000
EMERGE Program Assistance	2,200,000	--	--	--		2,200,000
Kansas Osteopathic Scholarships	2,200,000	--	(1,200,000)	--		1,000,000
NISS Academic Playbook	6,361,600	--	(534,300)	--		5,827,300
Kansas Blueprint for Literacy	8,975,000	--	(8,975,000)	--		--
Need Based Aid for Students	16,900,000	--	(14,400,000)	--		2,500,000
IT/Cybersecurity for State Universities	5,000,000	--	(5,000,000)	--		--
KUMC Medical Student Loan Program	2,000,000	--	(2,000,000)	--		--
Regional Growth	--	--	12,000,000	--		12,000,000
EPSCoR Grant	993,265	--	--	--		993,265
Community College Competitive Grants	500,000	--	(500,000)	--		--
Total--Board of Regents	\$ 117,080,649	\$ --	\$ (24,337,450)	\$ 1,114,075	\$ --	\$ 93,857,274
Emporia State University						
Emporia State Model Investment	--	--	--	--		--
Future Teacher Academy	36,000	--	--	--		36,000
SMART Kansas 21	300,000	--	--	--		300,000
Cybersecurity Academy Program Center	7,200	--	--	--		7,200
Student Aid, Grants & Scholarships	1,331,018	--	--	--		1,331,018
Total--Emporia State University	\$ 1,674,218	\$ --	\$ --	\$ --	\$ --	\$ 1,674,218
Fort Hays State University						
Kansas Academy of Math & Science	45,875	--	--	--		45,875
Student Aid, Grants & Scholarships	3,537,490	--	--	--		3,537,490
Total--Fort Hays State University	\$ 3,583,365	\$ --	\$ --	\$ --	\$ --	\$ 3,583,365
Kansas State University						
Student Aid, Grants & Scholarships	4,198,892	--	--	--		4,198,892
Kansas State University--ESARP						
Agricultural Experiment & Extension	17,581	--	--	--		17,581
KSU--Veterinary Medical Center						
Veterinary Training Program for Rural KS	650,000	--	--	--		650,000
Pittsburg State University						
Student Aid, Grants & Scholarships	1,818,970	--	--	--		1,818,970
University of Kansas						
Student Aid, Grants & Scholarships	4,099,160	--	--	--		4,099,160
University of Kansas Medical Center						
Medical Student Scholarships	4,488,171	--	--	--		4,488,171
Psychiatry Student Scholarships	970,000	--	(970,000)	--		--
Rural Health Bridging	140,000	--	--	--		140,000
Rural Health Bridging Psychiatry	30,000	--	--	--		30,000
Specialty Medical Student Loan Program	--	--	1,913,000	--		1,913,000
OBGYN Student Loans	943,000	--	(943,000)	--		--

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2025								FY 2025	
	Governor's	Governor's		Legislative		Governor's			Approved	
	Recommendations	Amendments		Changes		Vetoed			Budget	
KU Medical Center, Cont'd.										
OBGYN Health Bridging	50,000	--		--		--			50,000	
Wichita Residency Program	750,000	--		--		--			750,000	
Student Aid, Grants & Scholarships	1,300,237	--		--		--			1,300,237	
Total--KU Medical Center	\$ 11,238,969	\$ --	\$	--	\$	--	\$	--	\$ 11,238,969	
Wichita State University										
Student Aid, Grants & Scholarships	4,833,657	--		--		--			4,833,657	
Subtotal--Regents	\$ 139,212,648	\$ --	\$	--	\$	--	\$	--	\$ 139,212,648	
Historical Society										
Kansas Humanities Council	50,501	--		--		--			50,501	
Total--Education	\$ 139,437,442	\$ --	\$	--	\$	--	\$	--	\$ 139,437,442	
Public Safety										
Department of Corrections										
Treatment Programs	35,000	--		--		--			35,000	
Medical Assistance Program	494,000	--		--		--			494,000	
Juvenile Substance Abuse Center	2,500,000	--		--		--			2,500,000	
Total--Department of Corrections	\$ 3,029,000	\$ --	\$	--	\$	--	\$	--	\$ 3,029,000	
Correctional Facilities										
Claims	13,848	--		--		--			13,848	
Adjutant General										
Shooting Team Grant	50,000	--		--		--			50,000	
Military Emergency Relief	9,881	--		--		--			9,881	
Total--Adjutant General	\$ 59,881	\$ --	\$	--	\$	--	\$	--	\$ 59,881	
Sentencing Commission										
Substance Abuse Treatment	10,234,307	--		931,629		--			11,165,936	
Total--Public Safety	\$ 13,337,036	\$ --	\$	931,629	\$	--	\$	--	\$ 14,268,665	
Agriculture & Natural Resources										
Department of Agriculture										
BVLOS Operations Test Range	--	--		--		--			--	
Total--Ag. & Natural Resources	\$ --	\$ --	\$	--	\$	--	\$	--	\$ --	
Total--Other Asst., Grants & Benefits	\$ 2,726,294,648	\$ --	\$	6,658,340	\$	(140,000)	\$		\$ 2,732,812,988	

**Schedule 5.2--Expenditures from the State General Fund for Other Assistance, Grants, &
Benefits by Agency**

	FY 2026							FY 2026	
	Governor's	Governor's		Legislative		Governor's		Approved	
	Recommendations	Amendments		Changes		Veto		Budget	
KU Medical Center, Cont'd.									
OBGYN Health Bridging	30,000	--		--		--		30,000	
Wichita Residency Program	--	--		--		--		--	
Student Aid, Grants & Scholarships	1,166,731	--		--		--		1,166,731	
Total--KU Medical Center	\$ 7,767,902	\$ --		\$ --		\$ --		\$ 7,767,902	
Wichita State University									
Student Aid, Grants & Scholarships	4,346,340	--		--		--		4,346,340	
Subtotal--Regents	\$ 145,237,077	\$ --		\$ (24,337,450)		\$ 1,114,075		\$ 122,013,702	
Historical Society									
Kansas Humanities Council	50,501	--		--		--		50,501	
Total--Education	\$ 155,461,871	\$ --		\$ (33,392,450)		\$ 1,114,075		\$ 123,183,496	
Public Safety									
Department of Corrections									
Treatment Programs	35,000	--		--		--		35,000	
Medical Assistance Program	494,000	--		--		--		494,000	
Juvenile Substance Abuse Center	--	--		--		--		--	
Total--Department of Corrections	\$ 529,000	\$ --		\$ --		\$ --		\$ 529,000	
Correctional Facilities									
Claims	13,923	--		--		--		13,923	
Adjutant General									
Shooting Team Grant	--	--		--		--		--	
Military Emergency Relief	9,881	--		--		--		9,881	
Total--Adjutant General	\$ --	\$ --		\$ --		\$ --		\$ --	
Sentencing Commission									
Substance Abuse Treatment	11,246,295	--		1		--		11,246,296	
Total--Public Safety	\$ 11,799,099	\$ --		\$ 1		\$ --		\$ 11,799,100	
Agriculture & Natural Resources									
Department of Agriculture									
BVLOS Operations Test Range	--	--		3,000,000		--		3,000,000	
Total--Ag. & Natural Resources	\$ --	\$ --		\$ 3,000,000		\$ --		\$ 3,000,000	
Total--Other Asst., Grants & Benefits	\$ 2,650,904,519	\$ --		\$ 162,653,587		\$ (3,203,925)		\$ 2,810,354,181	

Schedule 6.1--Expenditures from All Funding Sources for Capital Improvements by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2025 Approved Budget
General Government					
Department of Administration	139,136,299	--	--	--	139,136,299
Department of Commerce	200,000	--	--	--	200,000
State Treasurer	4,183	--	--	--	4,183
Total--General Government	\$ 139,340,482	\$ --	\$ --	\$ --	\$ 139,340,482
Human Services					
Department for Aging & Disability Services	98,198,102	--	--	--	98,198,102
Larned State Hospital	110,000	--	--	--	110,000
Osawatomie State Hospital	495,636	--	--	--	495,636
Subtotal--KDADS	\$ 98,803,738	\$ --	\$ --	\$ --	\$ 98,803,738
Department for Children & Families	200,000	--	--	--	200,000
Department of Labor	1,660,000	--	--	--	1,660,000
Office of Veterans Services	21,861,874	--	--	--	21,861,874
Total--Human Services	\$ 122,525,612	\$ --	\$ --	\$ --	\$ 122,525,612
Education					
School for the Blind	3,487,554	--	--	--	3,487,554
School for the Deaf	3,449,618	--	--	--	3,449,618
Subtotal--Department of Education	\$ 6,937,172	\$ --	\$ --	\$ --	\$ 6,937,172
Board of Regents	5,057,000	--	--	--	5,057,000
Emporia State University	34,295,754	--	--	--	34,295,754
Fort Hays State University	39,942,265	--	--	--	39,942,265
Kansas State University	195,353,588	--	--	--	195,353,588
Kansas State University--ESARP	85,000	--	--	--	85,000
KSU--Veterinary Medical Center	6,619,965	--	--	--	6,619,965
Pittsburg State University	38,639,128	--	--	--	38,639,128
University of Kansas	215,926,554	--	--	--	215,926,554
University of Kansas Medical Center	122,332,901	--	--	--	122,332,901
Wichita State University	237,838,545	--	--	--	237,838,545
Subtotal--Regents	\$ 896,090,700	\$ --	\$ --	\$ --	\$ 896,090,700
Historical Society	4,677,946	--	(905,000)	--	3,772,946
Total--Education	\$ 907,705,818	\$ --	\$ (905,000)	\$ --	\$ 906,800,818
Public Safety					
Department of Corrections	29,083,242	--	(363,688)	--	28,719,554
El Dorado Correctional Facility	216,512	--	--	--	216,512
Ellsworth Correctional Facility	298,713	--	--	--	298,713
Hutchinson Correctional Facility	42,923	--	--	--	42,923
Lansing Correctional Facility	425,909	--	--	--	425,909
Larned State Correctional Facility	545,800	--	--	--	545,800
Norton Correctional Facility	231,030	--	--	--	231,030
Topeka Correctional Facility	43,871	--	--	--	43,871
Winfield Correctional Facility	24,525	--	--	--	24,525
Kansas Juvenile Correctional Complex	354,036	--	--	--	354,036
Subtotal--Corrections	\$ 31,266,561	\$ --	\$ (363,688)	\$ --	\$ 30,902,873
Adjutant General	57,251,185	--	--	--	57,251,185
Highway Patrol	4,545,097	--	(559,000)	--	3,986,097
Kansas Bureau of Investigation	1,540,750	--	--	--	1,540,750
Total--Public Safety	\$ 94,603,593	\$ --	\$ (922,688)	\$ --	\$ 93,680,905

Schedule 6.1--Expenditures from All Funding Sources for Capital Improvements by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
General Government					
Department of Administration	84,648,574	--	--	--	84,648,574
Department of Commerce	130,000	--	--	--	130,000
State Treasurer	--	--	--	--	--
Total--General Government	\$ 84,778,574	\$ --	\$ --	\$ --	\$ 84,778,574
Human Services					
Department for Aging & Disability Services	24,673,316	--	(9,105,700)	--	15,567,616
Larned State Hospital	--	--	--	--	--
Osawatomie State Hospital	2,750	--	--	--	2,750
Subtotal--KDADS	\$ 24,676,066	\$ --	\$ (9,105,700)	\$ --	\$ 15,570,366
Department for Children & Families	150,000	--	--	--	150,000
Department of Labor	1,160,000	--	--	--	1,160,000
Office of Veterans Services	2,814,298	--	--	--	2,814,298
Total--Human Services	\$ 28,800,364	\$ --	\$ (9,105,700)	\$ --	\$ 19,694,664
Education					
School for the Blind	3,517,560	--	(470,000)	--	3,047,560
School for the Deaf	3,995,818	--	--	--	3,995,818
Subtotal--Department of Education	\$ 7,513,378	\$ --	\$ (470,000)	\$ --	\$ 7,043,378
Board of Regents	91,200,000	--	1,000,000	--	92,200,000
Emporia State University	20,114,684	--	--	--	20,114,684
Fort Hays State University	10,889,000	--	--	--	10,889,000
Kansas State University	136,824,536	--	--	--	136,824,536
Kansas State University--ESARP	--	--	--	--	--
KSU--Veterinary Medical Center	368,546	--	--	--	368,546
Pittsburg State University	4,440,000	--	--	--	4,440,000
University of Kansas	40,365,000	--	--	--	40,365,000
University of Kansas Medical Center	18,025,685	--	--	--	18,025,685
Wichita State University	39,921,964	--	--	--	39,921,964
Subtotal--Regents	\$ 362,149,415	\$ --	\$ 1,000,000	\$ --	\$ 363,149,415
Historical Society	1,330,540	--	(755,540)	--	575,000
Total--Education	\$ 370,993,333	\$ --	\$ (225,540)	\$ --	\$ 370,767,793
Public Safety					
Department of Corrections	23,286,282	--	(11,001,599)	--	12,284,683
El Dorado Correctional Facility	--	--	--	--	--
Ellsworth Correctional Facility	--	--	--	--	--
Hutchinson Correctional Facility	--	--	--	--	--
Lansing Correctional Facility	--	--	--	--	--
Larned State Correctional Facility	--	--	--	--	--
Norton Correctional Facility	--	--	--	--	--
Topeka Correctional Facility	--	--	--	--	--
Winfield Correctional Facility	--	--	--	--	--
Kansas Juvenile Correctional Complex	--	--	--	--	--
Subtotal--Corrections	\$ 23,286,282	\$ --	\$ (11,001,599)	\$ --	\$ 12,284,683
Adjutant General	12,000,000	--	--	--	12,000,000
Highway Patrol	2,800,226	--	24,000,000	--	26,800,226
Kansas Bureau of Investigation	300,000	--	--	--	300,000
Total--Public Safety	\$ 38,386,508	\$ --	\$ 12,998,401	\$ --	\$ 51,384,909

Schedule 6.1--Expenditures from All Funding Sources for Capital Improvements by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2025 Approved Budget
Agriculture & Natural Resources					
Kansas State Fair	5,423,972	--	--	--	5,423,972
Department of Wildlife & Parks	37,373,870	--	--	--	37,373,870
Total--Agriculture & Natural Resources	\$ 42,797,842	\$ --	\$ --	\$ --	\$ 42,797,842
Transportation					
Kansas Department of Transportation	1,896,728,972	--	--	--	1,896,728,972
Total--Transportation	\$ 1,896,728,972	\$ --	\$ --	\$ --	\$ 1,896,728,972
Total Expenditures	\$ 3,203,702,319	\$ --	\$ (1,827,688)	\$ --	\$ 3,201,874,631

Schedule 6.1--Expenditures from All Funding Sources for Capital Improvements by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
Agriculture & Natural Resources					
Kansas State Fair	1,631,377	--	365,152	--	1,996,529
Department of Wildlife & Parks	26,836,367	--	--	--	26,836,367
Total--Agriculture & Natural Resources	\$ 28,467,744	\$ --	\$ 365,152	\$ --	\$ 28,832,896
Transportation					
Kansas Department of Transportation	1,017,465,759	--	1,449,408	--	1,018,915,167
Total--Transportation	\$ 1,017,465,759	\$ --	\$ 1,449,408	\$ --	\$ 1,018,915,167
Total Expenditures	\$ 1,568,892,282	\$ --	\$ 5,481,721	\$ --	\$ 1,574,374,003

Schedule 6.2--Expenditures from the State General Fund for Capital Improvements by Agency

	FY 2025 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2025 Approved Budget
General Government					
Department of Administration	94,061,058	--	--	--	94,061,058
State Treasurer	4,183	--	--	--	4,183
Total--General Government	\$ 94,065,241	\$ --	\$ --	\$ --	\$ 94,065,241
Human Services					
Department for Aging & Disability Services	76,298,754	--	--	--	76,298,754
Osawatomie State Hospital	2,000	--	--	--	2,000
Subtotal--KDADS	\$ 76,300,754	\$ --	\$ --	\$ --	\$ 76,300,754
Department of Labor	996,000	--	--	--	996,000
Office of Veterans Services	615,151	--	--	--	615,151
Total--Human Services	\$ 77,911,905	\$ --	\$ --	\$ --	\$ 77,911,905
Education					
Board of Regents	4,950,000	--	--	--	4,950,000
Emporia State University	9,253,306	--	--	--	9,253,306
Fort Hays State University	16,649,462	--	--	--	16,649,462
Kansas State University	47,479,286	--	--	--	47,479,286
Pittsburg State University	10,591,935	--	--	--	10,591,935
University of Kansas	10,089,628	--	--	--	10,089,628
University of Kansas Medical Center	83,750,000	--	--	--	83,750,000
Wichita State University	7,642,235	--	--	--	7,642,235
Subtotal--Regents	\$ 190,405,852	\$ --	\$ --	\$ --	\$ 190,405,852
Historical Society	4,577,946	--	(905,000)	--	3,672,946
Total--Education	\$ 194,983,798	\$ --	\$ (905,000)	\$ --	\$ 194,078,798
Public Safety					
Department of Corrections	24,204,691	--	(363,688)	--	23,841,003
Adjutant General	21,025,925	--	--	--	21,025,925
Highway Patrol	1,059,000	--	(1,059,000)	--	--
Kansas Bureau of Investigation	300,000	--	--	--	300,000
Total--Public Safety	\$ 46,589,616	\$ --	\$ (1,422,688)	\$ --	\$ 45,166,928
Agriculture & Natural Resources					
Kansas State Fair	3,583,425	--	--	--	3,583,425
Department of Wildlife & Parks	5,082,840	--	--	--	5,082,840
Total--Agriculture & Natural Resources	\$ 8,666,265	\$ --	\$ --	\$ --	\$ 8,666,265
Total Expenditures	\$ 422,216,825	\$ --	\$ (2,327,688)	\$ --	\$ 419,889,137

Schedule 6.2--Expenditures from the State General Fund for Capital Improvements by Agency

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
General Government					
Department of Administration	59,759,574	--	2,554,000	--	62,313,574
State Treasurer	--	--	--	--	--
Total--General Government	\$ 59,759,574	\$ --	\$ 2,554,000	\$ --	\$ 62,313,574
Human Services					
Department for Aging & Disability Services	12,115,116	--	--	--	12,115,116
Osawatomie State Hospital	2,000	--	--	--	2,000
Subtotal--KDADS	\$ 12,117,116	\$ --	\$ --	\$ --	\$ 12,117,116
Department of Labor	696,000	--	--	--	696,000
Office of Veterans Services	201,980	--	--	--	201,980
Total--Human Services	\$ 13,015,096	\$ --	\$ --	\$ --	\$ 13,015,096
Education					
Board of Regents	--	--	--	--	--
Emporia State University	--	--	--	--	--
Fort Hays State University	--	--	--	--	--
Kansas State University	2,057,500	--	--	--	2,057,500
Pittsburg State University	--	--	--	--	--
University of Kansas	--	--	--	--	--
University of Kansas Medical Center	--	--	--	--	--
Wichita State University	--	--	--	--	--
Subtotal--Regents	\$ 2,057,500	\$ --	\$ --	\$ --	\$ 2,057,500
Historical Society	1,055,540	--	(680,540)	--	375,000
Total--Education	\$ 3,113,040	\$ --	\$ (680,540)	\$ --	\$ 2,432,500
Public Safety					
Department of Corrections	7,229,329	--	--	--	7,229,329
Adjutant General	3,500,000	--	--	--	3,500,000
Highway Patrol	--	--	--	--	--
Kansas Bureau of Investigation	300,000	--	--	--	300,000
Total--Public Safety	\$ 11,029,329	\$ --	\$ --	\$ --	\$ 11,029,329
Agriculture & Natural Resources					
Kansas State Fair	--	--	365,152	--	365,152
Department of Wildlife & Parks	--	--	--	--	--
Total--Agriculture & Natural Resources	\$ --	\$ --	\$ 365,152	\$ --	\$ 365,152
Total Expenditures	\$ 86,917,039	\$ --	\$ 2,238,612	\$ --	\$ 89,155,651

Schedule 7--Authorized Positions by Agency

	<u>FY 2025</u> <u>Gov. Rec.</u>	<u>FY 2025</u> <u>Leg. Adj.</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>
General Government						
Department of Administration	477.75	(9.00)	468.75	478.75	(9.00)	469.75
Office of Administrative Hearings	14.00	--	14.00	14.00	--	14.00
Office of Information Technology Services	146.00	--	146.00	165.00	--	165.00
Office of the Child Advocate	6.00	--	6.00	7.00	--	7.00
Kansas Corporation Commission	204.25	--	204.25	204.50	--	204.50
Citizens Utility Ratepayer Board	9.00	--	9.00	9.00	--	9.00
Kansas Human Rights Commission	20.00	--	20.00	20.00	--	20.00
Board of Indigents Defense Services	289.23	--	289.23	289.23	--	289.23
Health Care Stabilization	21.00	--	21.00	21.00	--	21.00
Pooled Money Investment Board	5.00	--	5.00	5.00	--	5.00
Kansas Public Employees Retirement System	99.35	--	99.35	99.35	--	99.35
Department of Commerce	324.50	(7.50)	317.00	324.50	(7.50)	317.00
Kansas Lottery	91.00	--	91.00	91.00	--	91.00
Kansas Racing & Gaming Commission	120.50	--	120.50	120.50	--	120.50
Department of Revenue	1,039.15	--	1,039.15	1,039.15	--	1,039.15
Board of Tax Appeals	16.00	--	16.00	16.00	--	16.00
Abstracters Board of Examiners	--	--	--	--	--	--
Board of Accountancy	3.00	--	3.00	3.00	--	3.00
Office of the State Bank Commissioner	114.00	--	114.00	114.00	--	114.00
Board of Barbering	2.00	--	2.00	2.00	--	2.00
Behavioral Sciences Regulatory Board	12.00	--	12.00	12.00	--	12.00
Board of Cosmetology	15.50	(1.00)	14.50	15.50	(1.00)	14.50
Department of Credit Unions	12.00	--	12.00	12.00	--	12.00
Kansas Dental Board	3.00	--	3.00	3.00	--	3.00
Kansas Public Disclosure Commission	8.50	--	8.50	8.50	--	8.50
Board of Healing Arts	67.00	--	67.00	67.00	--	67.00
Hearing Instruments Board of Examiners	--	--	--	--	--	--
Board of Mortuary Arts	3.00	--	3.00	3.00	--	3.00
Board of Nursing	27.00	--	27.00	27.00	--	27.00
Board of Examiners in Optometry	2.00	--	2.00	2.00	--	2.00
Board of Pharmacy	20.00	--	20.00	20.00	--	20.00
Real Estate Appraisal Board	2.00	--	2.00	2.00	1.00	3.00
Kansas Real Estate Commission	12.00	--	12.00	12.00	--	12.00
Board of Technical Professions	5.00	--	5.00	5.00	--	5.00
Board of Veterinary Examiners	3.80	--	3.80	3.80	--	3.80
Office of the Governor	57.55	--	57.55	57.55	--	57.55
Attorney General	204.10	(1.00)	203.10	204.10	2.00	206.10
Kansas Department of Insurance	135.00	--	135.00	135.00	--	135.00
Secretary of State	42.00	--	42.00	42.00	--	42.00
State Treasurer	40.00	--	40.00	40.00	--	40.00
Legislative Coordinating Council	8.00	--	8.00	8.00	--	8.00
Legislature	56.00	--	56.00	57.00	--	57.00
Legislative Research Department	41.00	--	41.00	42.00	--	42.00
Legislative Division of Post Audit	25.75	--	25.75	25.75	--	25.75
Revisor of Statutes	33.50	--	33.50	33.50	--	33.50
Judiciary	2,035.00	--	2,035.00	2,035.00	--	2,035.00
Judicial Council	5.00	--	5.00	5.00	--	5.00
Total--General Government	5,877.43	(18.50)	5,858.93	5,900.68	(14.50)	5,886.18

Schedule 7--Authorized Positions by Agency

	<u>FY 2025</u> <u>Gov. Rec.</u>	<u>FY 2025</u> <u>Leg. Adj.</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>
Human Services						
Department for Aging & Disability Services	392.63	(11.00)	381.63	381.63	--	381.63
Kansas Neurological Institute	464.80	--	464.80	464.80	--	464.80
Larned State Hospital	896.50	--	896.50	896.50	--	896.50
Osawatomie State Hospital	530.70	--	530.70	530.70	--	530.70
Parsons State Hospital	523.20	(18.00)	505.20	523.20	(18.00)	505.20
Subtotal--KDADS	2,807.83	(29.00)	2,778.83	2,796.83	(18.00)	2,778.83
Department for Children & Families	2,586.03	--	2,586.03	2,586.03	--	2,586.03
Health & Environment--Health	1,440.07	(46.83)	1,393.24	1,440.07	(46.83)	1,393.24
Department of Labor	448.78	--	448.78	447.28	--	447.28
Office of Veterans Services	376.00	--	376.00	376.00	--	376.00
Kansas Guardianship Program	10.00	--	10.00	10.00	--	10.00
Total--Human Services	7,668.71	(75.83)	7,592.88	7,656.21	(64.83)	7,591.38
Education						
Department of Education	270.85	--	270.85	270.85	--	270.85
School for the Blind	89.50	--	89.50	89.50	--	89.50
School for the Deaf	140.65	--	140.65	140.65	--	140.65
Subtotal--Board of Education	501.00	--	501.00	501.00	--	501.00
Board of Regents	63.00	(5.00)	58.00	63.00	(5.00)	58.00
Emporia State University	736.40	--	736.40	736.40	--	736.40
Fort Hays State University	999.00	(6.00)	993.00	999.00	(6.00)	993.00
Kansas State University	3,717.00	(65.50)	3,651.50	3,717.00	(65.50)	3,651.50
Kansas State University--ESARP	1,148.00	--	1,148.00	1,148.00	--	1,148.00
KSU--Veterinary Medical Center	652.00	(15.00)	637.00	652.00	(15.00)	637.00
Pittsburg State University	796.82	(12.70)	784.12	796.82	(12.70)	784.12
University of Kansas	5,149.00	--	5,149.00	5,149.00	--	5,149.00
University of Kansas Medical Center	3,925.10	(103.50)	3,821.60	3,925.10	(103.50)	3,821.60
Wichita State University	2,908.05	(189.20)	2,718.85	2,908.05	(189.20)	2,718.85
Subtotal--Regents	20,094.37	(396.90)	19,697.47	20,094.37	(396.90)	19,697.47
Historical Society	77.00	(2.50)	74.50	80.00	(3.50)	76.50
State Library	29.50	--	29.50	29.50	--	29.50
Total--Education	20,701.87	(399.40)	20,302.47	20,704.87	(400.40)	20,304.47
Public Safety						
Department of Corrections	555.50	(0.50)	555.00	555.50	(0.50)	555.00
El Dorado Correctional Facility	492.00	--	492.00	492.00	--	492.00
Ellsworth Correctional Facility	235.00	--	235.00	235.00	--	235.00
Hutchinson Correctional Facility	505.00	--	505.00	504.00	--	504.00
Lansing Correctional Facility	478.00	--	478.00	478.00	--	478.00
Larned State Correctional Facility	187.00	--	187.00	187.00	--	187.00
Norton Correctional Facility	253.00	--	253.00	253.00	--	253.00
Topeka Correctional Facility	267.00	--	267.00	267.00	--	267.00
Winfield Correctional Facility	257.00	--	257.00	257.00	--	257.00
Kansas Juvenile Correctional Complex	248.50	--	248.50	248.50	--	248.50
Subtotal--Corrections	3,478.00	(0.50)	3,477.50	3,477.00	(0.50)	3,476.50
Adjutant General	299.87	--	299.87	299.87	--	299.87
Emergency Medical Services Board	14.00	--	14.00	14.00	--	14.00
State Fire Marshal	75.00	(3.50)	71.50	75.00	(3.50)	71.50

Schedule 7--Authorized Positions by Agency

	<u>FY 2025</u> <u>Gov. Rec.</u>	<u>FY 2025</u> <u>Leg. Adj.</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>
Highway Patrol	880.00	--	880.00	880.00	--	880.00
Kansas Bureau of Investigation	407.50	--	407.50	409.50	--	409.50
Comm. on Peace Officers Standards & Training	6.00	--	6.00	7.00	--	7.00
Sentencing Commission	15.00	--	15.00	15.00	--	15.00
State 911 Board	--	--	--	14.00	--	14.00
Total--Public Safety	5,175.37	(4.00)	5,171.37	5,191.37	(4.00)	5,187.37
Agriculture & Natural Resources						
Department of Agriculture	355.00	--	355.00	355.00	--	355.00
Health & Environment--Environment	406.33	(8.13)	398.20	413.33	(15.13)	398.20
Kansas State Fair	27.00	--	27.00	27.00	--	27.00
Kansas Water Office	24.00	--	24.00	26.00	(2.00)	24.00
Department of Wildlife & Parks	466.00	(1.00)	465.00	466.00	(1.00)	465.00
Total--Agriculture & Natural Resources	1,278.33	(9.13)	1,269.20	1,287.33	(18.13)	1,269.20
Transportation						
Kansas Department of Transportation	2,288.75	--	2,288.75	2,345.00	--	2,345.00
Total--Transportation	2,288.75	--	2,288.75	2,345.00	--	2,345.00
Total--Positions	42,990.46	(506.86)	42,483.60	43,085.46	(501.86)	42,583.60