



# Comparison Report

**The FY 2027 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 2027 Comparison Report* can access this information on the Kansas Division of the Budget's website at <http://budget.kansas.gov>.

# Table of Contents

<b>Division of the Budget Staff</b> .....	6
<b>Budget Summary</b>	
Overview.....	8
<b>State Finances</b>	
State General Fund Balances .....	20
State General Fund Revenues .....	22
<b>Budget Issues</b>	
Children’s Initiatives Fund .....	32
Gaming Revenue.....	34
Economic Development Initiatives Fund.....	39
State Water Plan Fund .....	42
State Employees.....	45
<b>Function Summaries</b>	
General Government.....	50
Human Services .....	59
Education .....	66
Public Safety .....	76
Agriculture & Natural Resources.....	79
Transportation.....	81
<b>Debt Service</b>	
Debt Service.....	84
Indebtedness of the State .....	85
<b>Capital Budget</b>	
Capital Budget Summary .....	92
Project Adjustments .....	92
Expenditures for Capital Improvements by Project.....	95
<b>Schedules</b>	
Schedule 1.1—Expenditures Statewide from All Funding Sources .....	106
Schedule 1.2—State Expenditures from the State General Fund .....	108
Schedule 2.1—Expenditures from All Funding Sources by Agency.....	110
Schedule 2.2—Expenditures from the State General Fund by Agency .....	116
Schedule 2.3—Expenditures from the Children’s Initiatives Fund by Agency .....	120
Schedule 2.4—Expenditures from the Economic Development Initiatives Fund by Agency .....	122
Schedule 2.5—Expenditures from the State Water Plan Fund by Agency .....	124
Schedule 2.6—Expenditures from the Expanded Lottery Act Revenues Fund by Agency.....	128
Schedule 3.1—Expenditures from All Funding Sources for State Operations by Agency.....	130
Schedule 3.2—Expenditures from the State General Fund for State Operations by Agency .....	136
Schedule 4.1—Expenditures from All Funding Sources for Aid to Local Governments.....	140
Schedule 4.2—Expenditures from the State General Fund for Aid to Local Governments .....	150
Schedule 5.1—Expenditures from All Funding Sources for Other Assistance, Grants, & Benefits by Agency .....	154
Schedule 5.2—Expenditures from the State General Fund for Other Assistance, Grants, & Benefits by Agency .....	168
Schedule 6.1—Expenditures from All Funding Sources for Capital Improvements by Agency.....	176
Schedule 6.2—Expenditures from the State General Fund for Capital Improvements by Agency .....	180
Schedule 7—Authorized Positions by Agency.....	184

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# Budget Summary

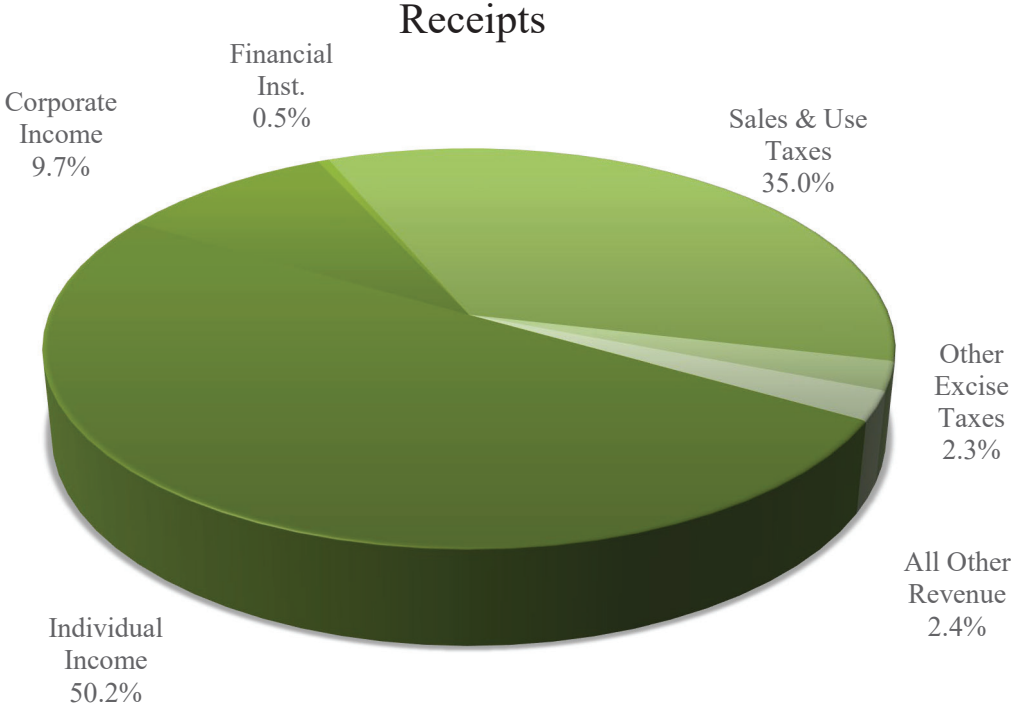
# Overview

In January 2026, Governor Kelly proposed a revised budget for FY 2026 and the first budget for FY 2027. This Comparison Report details the FY 2026 and FY 2027 budgets approved by the 2026 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 2026 and FY 2027. This publication reflects the budget as approved by the 2026 Legislature in HB 2513 (the Mega Budget Bill).

The Governor again submitted her recommended budget according to statutory guidelines and procedures. Historically, the Legislature has utilized the statutorily required Governor’s Budget Recommendation as the starting point for their budget deliberations. However, for the second year in a row, the Legislature fully set aside the Governor’s Budget Recommendation and passed their own budget, largely

<b>Budget Totals</b>		
	Governor's Recommendation	Approved
FY 2026:		
State General Fund	\$ 10,926,939,681	\$ 10,930,167,110
All Funds	\$ 27,832,840,456	\$ 27,791,550,525
FY 2027:		
State General Fund	\$ 10,762,196,521	\$ 10,750,653,598
All Funds	\$ 26,637,490,213	\$ 26,753,284,200

without input from the Governor. The resulting budget contained various errors and did not contain appropriations required to fully implement programs that are mandated by statute. The Legislature chose to not pass a traditional Omnibus bill during the 2026 Legislative Session. The Omnibus bill has historically been utilized to correct any lingering mistakes inadvertently included in the Mega Bill, and to provide 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



Fiscal Year 2027

provisions of the new laws in FY 2027 without any incremental funding to support the implementation.

The table on the prior page lists summary numbers for the State General Fund (SGF) and all funding sources for 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 2027.

## 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 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 20, 2026, to revise the FY 2026 and FY 2027 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 2026 Legislative Session, the Legislature chose to adjourn more than a 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 2026.** The revised estimate of SGF receipts for FY 2026 is \$10.099 billion, a decrease of \$127.4 million from the previous estimate made in November. The estimate for total taxes was decreased by \$153.0 million, while the estimate for other revenues was increased by \$25.6 million. The overall revised estimate of \$10.099 billion represents a 0.8 percent increase above the final FY 2025 receipts.

**FY 2027.** SGF receipts are estimated to be \$10.203 billion in FY 2027, an increase of \$69.7 million relative to the November estimate. The new FY 2027 estimate is \$103.2 million or 1.0 percent above the newly revised FY 2026 estimate. The growth rate is heavily influenced by modest growth expectations in overall tax receipts, which is partially offset by higher amounts of net transfers going out to various state funds and by lower SGF interest earned on the state's idle fund balance.

**Tax Policy Changes.** There were no bills passed by the Legislature during the 2026 legislative session which would materially alter the tax receipts for the State. Despite two years of discussion related to reducing property tax in Kansas, the Legislature was again unable to come to an agreement on how to effectuate meaningful property tax relief. One bill was presented to the Governor, which would have eliminated local governments' ability to manage their own budgets, and this bill was vetoed by the Governor. As part of the veto message, the Governor recommended a three-pronged approach to addressing property tax relief in Kansas and encouraged the Legislature to debate and pass her recommendation. The Legislature did not take action on this recommendation.

**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.

The final approved budget left projected ending balances of 19.2 percent for FY 2026 and 14.5 percent for FY 2027. A combination of adjustments to both revenues and expenditures account for the difference. These ending balances are separate from the nearly \$2.000 billion that is projected to be in the Budget Stabilization Fund by the end of FY 2027.

## FY 2027 Approved Expenditures from the State General Fund

(Dollars in Millions)

	State Operations	Local Aid	Other Assistance, Grants & Benefits	Capital Improvements	Total
General Government	\$ 504.1	\$ 0.2	\$ 42.8	\$ 68.6	\$ 615.7
Human Services	532.2	42.3	2,675.7	0.9	3,251.1
Education	872.4	5,217.2	104.1	2.2	6,195.9
Public Safety	584.9	55.7	17.9	10.3	668.8
Ag & Natural Resources	19.2	--	--	--	19.2
Transportation	--	--	--	--	--
<b>Total</b>	<b>\$ 2,512.8</b>	<b>\$ 5,315.4</b>	<b>\$ 2,840.4</b>	<b>\$ 82.0</b>	<b>\$ 10,750.7</b>

*Totals may not add because of rounding.*

**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 since FY 2021 and does not anticipate issuing one for FY 2027.

### State General Fund Expenditures

The Governor has consistently prioritized long-term fiscal stability when considering budgets. During the course of her administration, the state has seen its fiscal health greatly improve, and Kansas citizens have seen tax relief totaling more than \$1.0 billion 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 base SGF expenditures growing just 1.3 percent above the FY 2026 approved levels, which is in line with the originally forecasted rate of growth for total State General Fund total tax receipts. 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.

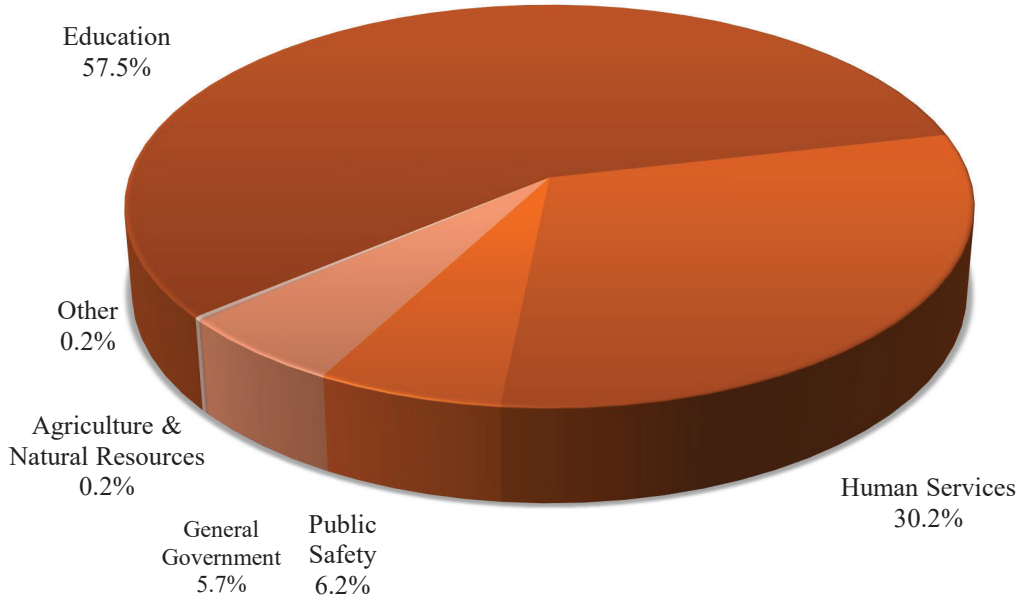
The expenditure increases that were included in this year’s budget were focused on funding items that are

required by statute, which have historically been ignored. For example, the Governor again called for incremental funding for Special Education, in an effort to build toward the 92.0 percent of excess costs that is required by law. Additionally, the Governor’s recommendation included enhanced funding for the State Water Plan Fund, as this has been an area of focus for both the Governor and the Legislature.

The Legislature approved a State General Fund budget of \$10.930 billion for FY 2026, which is \$3.2 million higher than the Governor’s recommendation. For FY 2027, the State General Fund budget totals \$10.751 billion, which is \$11.5 million lower than the Governor’s recommendation. However, the budget passed by the Legislature removed \$44.0 million of the \$50.6 million of additional funding for Special Education that the Governor had requested, and it reduced the base funding for critical programs, such as the Mental Health Intervention Team Pilot Program.

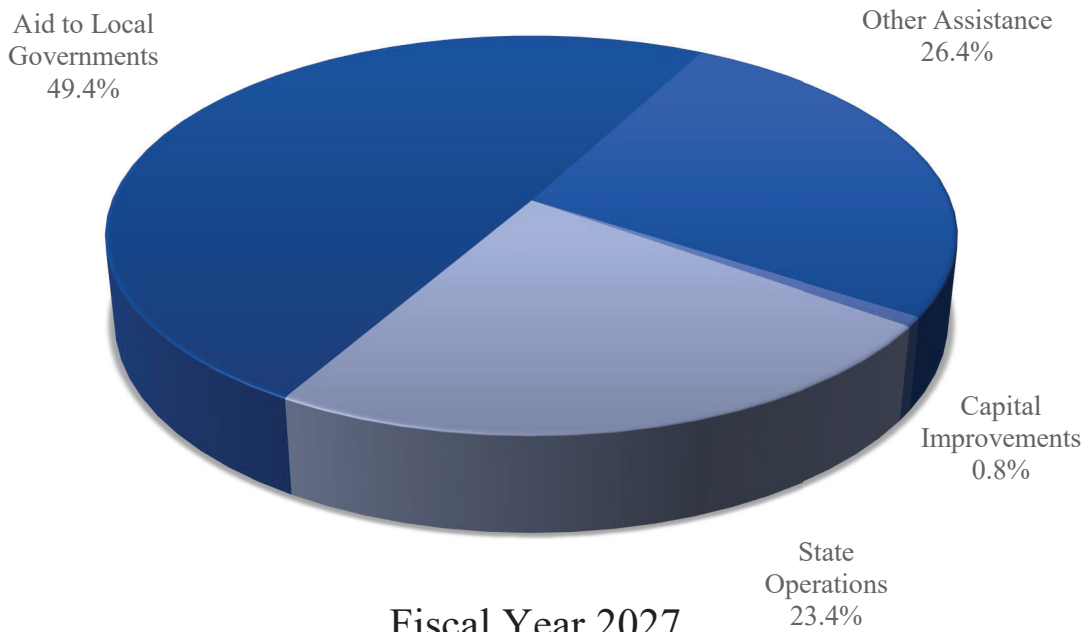
**State Employee Pay Plan.** The Legislature approved minimal pay increases for benefits eligible employees effective June 20, 2026. Under the approved plan, benefits-eligible classified and unclassified employees in the executive branch, Board of Regents, and universities will receive a 1.0 percent increase. This increase does not address employees that are paid below average market rates and does not meet the increased costs of living. The Legislature excluded the following groups of employees from receiving any increases: judges and justices of the Judicial Branch; non-judge employees 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. Based on the fall revenue estimates, the Legislature

## State General Fund Expenditures by Function



Fiscal Year 2027

## Expenditures by Category



Fiscal Year 2027

stated that there was not enough State General Fund money available to give employees a market rate adjustment or cost of living increase. The Legislature expressed that they do not like to give across the board increase; however, they gave themselves a 4.4 percent increase and the rest of the Legislative Branch employees a 10.0 percent increase. These increases are described below in greater detail under the Legislative Branch Pay Plan section.

To support the approved 1.0 percent pay plan, on June 3, 2026, the State Finance Council approved \$34.1 million from all funding sources, including \$13.2 million from the State General Fund, \$18,659 from the State Water Plan Fund, \$134,127 from the Economic Development Initiatives Fund, \$4,606 from the

Children’s Initiatives Fund, and \$1,802 from the Kansas Endowment for Youth Fund. Of the \$34.1 million for the FY 2027 Pay Plan \$321,973 million is attributable to off-budget funding.

**1.5 Percent SGF Operating Reduction.** The Legislature directed that on July 1, 2026, 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 correctional facilities, the Kansas Highway Patrol, the State Board of Regents and the universities. The Director of the Budget

<b>Outlook for the State General Fund</b>				
<i>(Dollars in Millions)</i>				
	<u>FY 2024</u> Actual	<u>FY 2025</u> Actual	<u>FY 2026</u> Approved	<u>FY 2027</u> Approved
Beginning Balance	\$ 2,410.4	\$ 3,220.7	\$ 2,933.2	\$ 2,102.5
Revenues				
Taxes	10,039.8	10,005.6	9,948.6	10,202.5
Interest	395.8	392.4	315.3	275.0
Agency Earnings	111.1	132.8	135.6	135.7
Transfers:				
School Capital Improvement Aid	--	--	--	--
Highway Fund	--	--	--	--
Budget Stabilization Fund	--	--	--	--
PMIB Bridge Funding	--	--	--	--
KPERs Fund	--	--	--	--
All Other Transfers	(371.2)	(503.4)	(300.1)	(407.6)
Total Revenues	\$ 10,175.5	\$ 10,027.4	\$ 10,099.4	\$ 10,205.6
Total Available	\$ 12,585.9	\$ 13,248.1	\$ 13,032.6	\$ 12,308.1
Expenditures				
General Government	324.0	369.7	440.9	383.1
Judiciary	186.5	211.3	229.8	232.6
Human Services	1,114.9	1,307.1	1,514.5	1,424.9
Human Services Caseloads	1,412.4	1,663.3	1,777.3	1,826.2
K-12 Education	4,569.8	4,760.3	4,879.5	4,995.7
Higher Education	1,149.4	1,280.1	1,374.2	1,200.2
Public Safety	581.4	678.7	691.0	668.8
Agriculture & Natural Resources	26.8	44.4	22.8	19.2
Total Expenditures	\$ 9,365.2	\$ 10,314.9	\$ 10,930.2	\$ 10,750.7
Ending Balance	\$ 3,220.7	\$ 2,933.2	\$ 2,102.5	\$ 1,557.4
<i>As Percentage of Expenditures</i>	<i>34.4%</i>	<i>28.4%</i>	<i>19.2%</i>	<i>14.5%</i>
<b>Budget Stabilization Fund Balance</b>	<b>\$ 1,687.1</b>	<b>\$ 1,890.2</b>	<b>\$ 1,990.0</b>	<b>\$ 2,049.7</b>

*Totals may not add because of rounding.*

*Revenues reflect Consensus Revenue Estimate from April 2026 adjusted by the Legislature, not actual revenue collections.*

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.

<b>1.5 Percent SGF Reduction</b>	
	<u>FY 2027</u>
Adjutant General	\$ 107,479
Board of Indigents Defense Services	500,260
Board of Tax Appeals	22,746
Department for Aging & Disability Services	578,726
Department for Children & Families	2,049,895
Department of Administration	129,631
Department of Agriculture	222,322
Department of Commerce	7,196
Department of Corrections	620,678
Department of Education	256,762
Department of Labor	67,929
Department of Revenue	286,422
Health & Environment--Health	787,838
Historical Society	77,310
Kansas Human Rights Commission	18,244
Kansas Water Office	21,392
KS Office of Veterans Services	66,345
Office of Information Technology Services	206,977
Office of the Child Advocate	11,275
Office of the Governor	71,768
Public Disclosure Commission	8,587
School for the Blind	118,033
School for the Deaf	184,438
State Library	48,078
Total	<u>\$ 6,470,331</u>

**School Finance.** The Governor recommended committing an additional \$50.6 million from the State General Fund in FY 2027 for Special Education State Aid, which would have brought projected state aid resources to cover 70.0 percent of districts’ excess costs for special education. However, the Legislature did not concur and appropriated only an additional \$6.0 million, for a total of \$617.0 million from the State General Fund. This level of state funding will provide just 65.3 percent of school districts’ special education excess costs. The statutory funding requirement for Special Education State Aid is 92.0 percent of excess costs.

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 2026 or FY 2027. The Legislature adjourned Sine Die and did not formally adopt the 2026 Spring

Education Consensus Group (ECG) expenditure adjustments for FY 2026 and FY 2027. 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. Had the Legislature adopted the expenditure recommendations by the ECG, State General Fund expenditures could have been reduced by \$40.9 million in FY 2026 and \$51.0 million in FY 2027. As a result, the approved budget for school finance state aid to school districts is overstated by these amounts in the legislative approved budget for FY 2026 and FY 2027. Additionally, the Legislature did not appropriate any school finance appropriations for FY 2028, as recommended by the Governor. This will be the first time since Governor Kelly’s first term that the second out year appropriations have not been approved.

**Postsecondary Education.** Final revised expenditures for the Regents postsecondary education system total \$5.0 billion from all funding sources, including \$1.4 billion from the State General Fund for FY 2026. For FY 2027, approved expenditures total \$4.5 billion from all funding sources, of which \$1.2 billion is from the State General Fund. The approved amount includes \$19.8 million from all funding sources, including \$6.0 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 reduced \$12.0 million from the State General Fund for FY 2027 from the state universities for operations and moved that funding to the State Finance Council. The funding will remain with the State Finance Council until the Council certifies that the Board of Regents has created a definition for diversity, equity, inclusion (DEI), and critical race theory (CRT) and includes a statement of understanding establishing the goals of establishing curricula and designating courses at the state universities in a manner that does not require or constrain a student to enroll in a DEI or CRT related course in order to satisfy the requirements of any academic program for FY 2027.

The Legislature approved revised expenditures for the universities totaling \$4.6 billion from all funding

sources, including \$987.2 million from the State General Fund in FY 2026. For FY 2027, the approved amounts total \$4.0 billion from all funding sources, including \$833.2 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 \$19.7 million from all funding sources, including \$6.0 million from the State General Fund for a merit pool, which is included in the total approved budgets provided for each university.

The Legislature approved revised expenditures of \$395.0 million from all funding sources, including \$376.7 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved expenditures of \$447.6 million from all funding sources, including \$344.0 million from the State General Fund. For FY 2026, the Legislature added a net total of \$1.0 million from the State General Fund to address a shortfall in excel in career technical education reimbursement. Of the \$1.0 million, \$6.2 million was added for the shortfall, then the Legislature lapsed \$3.0 million from the Two-Year College Business/Industry and Apprenticeship Act reappropriation and \$2.2 million from the Two-Year College Student Success Initiatives reappropriation.

**Water Plan Funding.** Reinvesting in the State Water Plan Fund has been one of Governor Kelly’s key priorities during her administration. The Governor set an aggressive—yet attainable—goal that each generation of Kansan leave enough water supply for the next two generations of Kansans. In addition to preserving the state’s supply of water quantity, the Governor is focused on improving the quality of the state’s water inventory.

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.

The Legislature lapsed \$5.0 million of State Water Plan Fund monies that had been reappropriated to FY 2026 for water funded initiatives including \$1,636,657 for the Kansas Department of Health and Environment, \$635,432 for the Kansas Department of Agriculture, and \$2,685,729 for the Kansas Water Office.

In the 2025 Legislative Session the Legislature passed, and the Governor signed SB 125, which transfers \$35.0 million from the State General Fund to the State Water Plan Fund for FY 2026. The bill then requires transfers of \$5.5 million from the State Water Plan Fund to the Water Technical Assistance Fund and \$12.5 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.

In the 2026 Legislative Session the Legislature passed, and the Governor signed HB 2462, which continues the State General Fund transfer to the State Water Plan Fund of \$35.0 million through FY 2028. 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. HB 2462 includes a sunset on July 1, 2029, when the two special revenue funds will be abolished and anything remaining will be transferred to the State Water Plan Fund.

**Human Services.** The Legislature approved expenditures of \$10.2 billion for FY 2026 and \$10.5 billion in FY 2027 for Human Services activities. In comparison to the Governor’s recommendation, the 2026 Legislature approved \$20.6 million in decreases for FY 2026 and \$135.6 million in increases for FY 2027. Approved State General Fund expenditures total \$3.3 billion for FY 2026 and \$3.2 billion for FY 2027. In comparison to the Governor’s recommendation, the 2026 Legislature approved \$17.9 million in decreases for FY 2026 and \$24.1 million in increased appropriations from the State General Fund for FY 2027. In addition, the Governor line-item vetoed \$4.4 million of reduced State General Fund expenditures for FY 2026.

**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. This group met on April 7, 2026, to revise the FY 2026 and FY 2027

estimates for human services 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 and did not address the new caseload estimates. The revised FY 2027 caseload estimates will need to be addressed during the 2027 Legislative Session.

The starting point for the April 2026 estimate was the budget approved by the 2026 Legislature, as represented in HB 2513, which included the adoption of Fall estimates from the Consensus Group. The revised estimate for FY 2026 is \$6.2 billion, including \$1.7 billion from the State General Fund. This is a decrease of \$79.1 million, or 1.3 percent, from all funding sources, including a State General Fund decrease of \$94.1 million, or 5.3 percent, compared to the FY 2026 approved amount. The estimate for FY 2027 is \$6.5 billion, including \$1.7 billion SGF, which is a decrease of \$71.0 million, or 1.1 percent, from all funding sources, including a State General Fund decrease of \$84.0 million, or 4.6 percent, below the FY 2027 approved amount.

#### **Department of Health & Environment—Health.**

The Department of Health & Environment—Health includes the Division of Public Health and the Division of Health Care Finance. For FY 2026, the Legislature approved a budget of \$4.6 billion from all funds, including \$953.4 million from the State General Fund and \$8.6 million from the Children’s Initiatives Fund. The Legislature accepted the Fall Human Services Consensus Caseload estimates, but the Spring estimates were not addressed. The Legislative approved amount is \$1.1 million below the amount recommended by the Governor due to reappropriation and vacant position lapses.

For FY 2027, the approved budget is \$4.8 billion from all funds, including \$954.1 million from the State General Fund, and \$5.8 million from the Children’s Initiatives Fund. For the Division of Public Health, the Legislature added enhanced funding totaling \$18.5 million, including \$15.9 million from the State General Fund. This varies from the Governor’s recommended enhanced funding of \$6.6 million, including \$12.5 million from the State General Fund.

**Department for Aging & Disability Services.** For FY 2026, the Legislature approved expenditures for the

Department totaling \$3.9 billion, including \$1.6 billion from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does include a State General Fund lapse of \$133,168 for vacant positions. For FY 2027, the Legislature approved expenditures for the Department totaling \$4.0 billion, including \$1.5 billion from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does include the Legislative State General Fund adjustments for the 1.5 percent operating expenditure lapse of \$578,726, and the 1.0 percent salary increase of \$122,131.

For FY 2026, the Legislature lapsed \$12.0 million from State General Fund reappropriations. The funding was intended for mental health intervention team services in schools, continuance of work with the University of Kansas Center for Disabilities, one-time efforts to provide supplemental funding to Crisis Intervention Centers, Children’s Crisis Respite Centers and mobile crisis efforts, and one-time capital costs for the development of psychiatric beds at the Shawnee County Jail. The Governor vetoed the lapse of \$4.4 million for mental health intervention team services for schools. The Governor also vetoed language directing the agency to expend \$1.5 million from the Mental Health Intervention Team State General Fund account for qualified non-public schools for FY 2027. The vetoes were sustained.

For FY 2027, the Legislature reduced the Governor’s recommendation by 47.3 percent for the Community Support Waiver for a total reduction of \$4.3 million, including a reduction of \$1.8 million from the State General Fund. This waiver would have served 500 individuals with Intellectual Development Disabilities (I/DD) impacting at least two adaptive skill areas and who may not need the comprehensive care of the I/DD Waiver.

**Department for Children & Families.** For FY 2026, the Legislature approved expenditures for the Department totaling \$1.0 billion, including \$503.5 million from the State General Fund. For FY 2027, the Legislature approved expenditures for the Department totaling \$848.2 million, including \$493.8 million from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does include the Legislative

State General Fund adjustments for the 1.5 percent operating expenditure lapse of \$2.0 million, and the 1.0 percent salary increase of \$899,472.

The Legislature did not approve supplemental funding of \$2.8 million, including \$1.4 million from the State General Fund for FY 2026 or enhanced funding of \$1.6 million, including \$968,660 from the State General Fund for FY 2027 for projects to reduce the Supplemental Nutrition Assistance Program (SNAP) error rate related to passage of H.R.1.

The Legislature did not approve supplemental funding of \$819,712 from the State General Fund for FY 2026 or enhanced funding of \$3.2 million from the State General Fund for FY 2027 for SNAP Employment and Training work requirement changes related to passage of H.R.1.

The Legislature reduced funding by \$12.1 million in federal funds for the administrative portion of the SNAP program. They appropriated \$12.1 million from the State General Fund to the State Finance Council (SFC). They added language that required DCF to provide expenditure information on SNAP administration expenditures and payment error rates before the SFC would release the \$12.1 million. In July 2025, H.R.1 was passed by Congress and signed by the President. This bill made significant changes to and funding for the Supplemental Nutrition Assistance Program (SNAP). These changes included increasing the state match for SNAP Administrative funds from 50.0 percent to 75.0 percent beginning October 1, 2026. This funding will replace the SNAP Administrative funds to maintain the same level of spending for the federal fiscal year. The calculations for FY 2027 assume equal quarterly expenses with a 50.0 percent match for the first quarter and a 75.0 percent match for the remaining quarters. Without additional funds, the SNAP program administration will be reduced. This reduction could negatively affect the SNAP error rate which is used to determine the percentage of SNAP benefits the state must pay. On June 3, 2026, the State Finance Council received the required report from DCF and released the fund to the agency.

The Legislature reduced funding by \$5.0 million from the State General Fund and added the same amount to a new account within the SFC and added language to specify that upon certification to the SFC that the Healthy Foods Waiver has been implemented statewide

on or before January 1, 2027, the SFC will approve expenditures for DCF.

**Public Safety.** For FY 2026, the Governor's revised recommendation for public safety agencies was \$1,045.4 million from all funding sources, including \$670.1 million from the State General Fund. The Legislature approved a revised FY 2026 public safety budget of \$1,036.5 million from all funding sources, including \$688.8 million from the State General Fund. For FY 2027, the Governor recommended an all-funds budget for the public safety agencies totaling \$1,025.0 million, including \$679.0 million from the State General Fund. The Legislature approved a FY 2027 public safety budget totaling \$977.1 million from all funding sources, including \$668.8 million from the State General Fund.

**Adult & Juvenile Corrections.** The Governor's revised FY 2026 recommendation for the Department of Corrections system totaled \$621.1 million, including \$591.2 million from the State General Fund. The Legislature removed the Governor's recommended \$16.8 million lapse of State General Fund monies from the Evidence-Based Programs Fund account and made several lapses of State General Fund reappropriations at the facility level. A total revised FY 2026 systemwide budget of \$637.2 million from all funding sources, including \$614.4 million from the State General Fund, was endorsed by the Legislature.

For FY 2027, the Governor recommended a total budget of \$624.3 million from all funding sources, including \$600.8 million from the State General Fund. The Governor issued a budget amendment to reduce the State General Fund recommendation by \$5.5 million from the Evidence-Based Programs Fund account; the amendment corrected an inadvertent overstatement of FY 2027 enhanced funding for the JAG-K program in the Governor's recommendation. The Legislature deleted the remaining JAG-K enhancement and removed \$1.5 million of State General Fund expenditures recommended for purchasing routine vaccines through the Central Office's Inmate Healthcare program. The systemwide approved budget for FY 2027 totaled \$617.0 million from all funding sources, including \$593.6 million from the State General Fund.

**Kansas Highway Patrol.** The Governor recommended a revised FY 2026 budget of \$159.2 million from all funding sources for the Kansas Highway Patrol. The

recommendation included a \$2.0 million transfer from the State Highway Fund for phase one of the relocation of the agency’s general headquarters to the Curtis State Office Building, and \$234,990 from the Highway Patrol Operations Fund for an information technology infrastructure upgrade. The agency’s final approved budget for FY 2026 totaled \$157.4 million from all funding sources, including \$86.6 million of transfers from the State Highway Fund.

For FY 2027, the Governor recommended a total budget of \$168.5 million from all funding sources, including \$26.8 million from the State General Fund and \$94.1 million of transfers from the State Highway Fund. The State General Fund recommendation was for the proposed consolidation of agency assets in Salina by relocating Troop C and Troop S facilities. The Governor’s recommendation also included \$4.7 million from the Highway Patrol Operations Fund to construct a new South Olathe scale house. The Governor issued a budget amendment to add \$505,000 from the Highway Patrol Operations Fund for cloud server migration costs related to the agency’s law enforcement IT infrastructure replacement.

The Legislature deleted the \$26.8 million State General Fund recommendation for the Salina relocation of Troop C and Troop S facilities and the \$4.7 million from the Highway Patrol Operations Fund for the South Olathe scale house. The Legislature added \$2.4 million from the Highway Patrol Operations Fund for the

agency’s TASER modernization initiative and a \$250,000 transfer from the State Highway Fund for the agency’s comprehensive wellness program. For FY 2027, drafting errors in HB 2513 set the Operations Fund expenditure limitation \$2.0 million below the intended level and reduced the corresponding State Highway Fund transfer by the same amount. The agency’s final approved budget for FY 2027 totals \$138.9 million from all funding sources, with no State General Fund expenditures.

### All Funding Sources

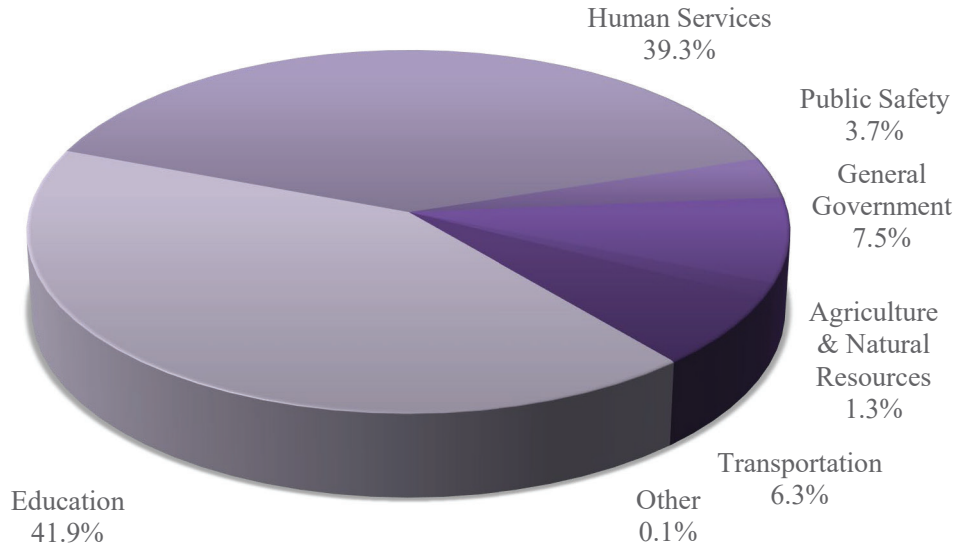
The FY 2026 and FY 2027 budgets from all funding sources passed by the Legislature follow much the same pattern as the SGF budget. The last two pie charts in this section show how the approved budget from all funding sources is divided among the major categories of expenditure and across the functions of government. The Legislature approved a FY 2026 budget totaling \$27.791 billion, a decrease of \$41.3 million from the Governor’s recommendation. The FY 2027 budget from all funding sources is projected to decrease by \$1.038 billion, or (3.7) percent compared to the new FY 2026 amount. The decrease from the Governor’s recommended budget is due in part to the Legislature choosing to remove the incremental recommended for Special Education, as well as removing base funding for the Mental Health Intervention Team Pilot Program.

<b>FY 2027 Approved Expenditures from All Funding Sources</b>					
<i>(Dollars in Millions)</i>					
	State Operations	Local Aid	Other Assistance, Grants & Benefits	Capital Improvements	Total
General Government	\$ 1,480.9	\$ 85.9	\$ 361.8	\$ 94.3	\$ 2,022.8
Human Services	1,187.4	148.8	9,155.4	16.1	10,507.7
Education	3,562.7	6,825.8	500.1	327.1	11,215.8
Public Safety	826.9	107.9	19.7	22.7	977.1
Ag & Natural Resources	263.6	16.6	45.1	27.2	352.6
Transportation	394.3	237.8	55.3	989.8	1,677.2
<b>Total</b>	<b>\$ 7,715.9</b>	<b>\$ 7,422.8</b>	<b>\$ 10,137.4</b>	<b>\$ 1,477.3</b>	<b>\$ 26,753.3</b>

*Totals may not add because of rounding.*

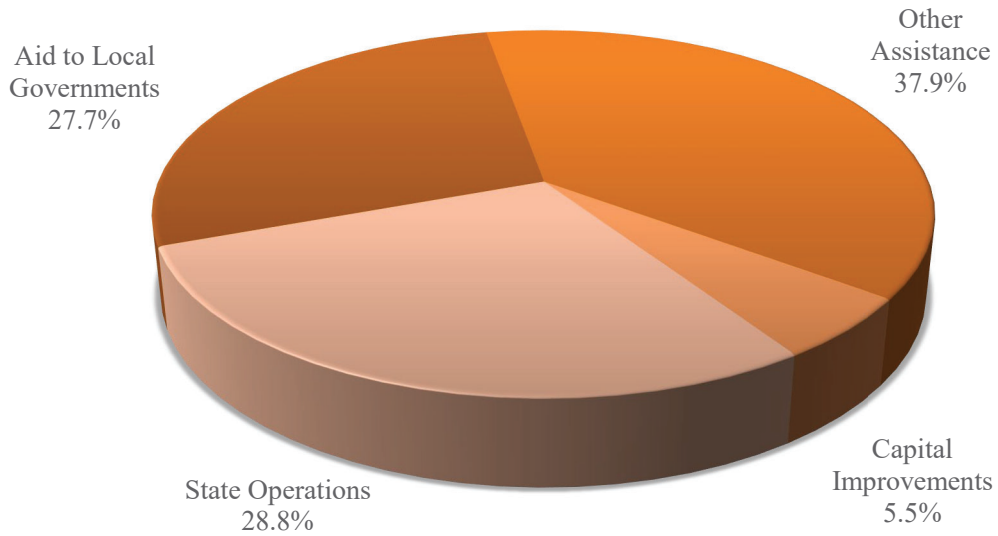
## All Funding Sources

### Expenditures by Function



Fiscal Year 2027

### Expenditures by Category



Fiscal Year 2027

# State Finances

# State General Fund Balances

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## 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 through FY 2025 and is currently projected to be in effect for both FY 2026 and FY 2027.

The final approved budget left projected ending balances of 19.2 percent for FY 2026 and 14.5 percent for FY 2027. A combination of adjustments to both revenues and expenditures account for the difference.

On the revenue side, the Consensus Revenue Estimating Group in April decreased the overall estimates for the two-year combined period by a total of \$54.7 million, including total tax receipts that were decreased by \$187.5 million and other revenues were increased by \$132.8 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 2026 and FY 2027.

The 2026 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 estimate for net transfers was decreased by \$1.7 million in FY 2026, primarily from increasing the Expanded Lottery Act Revenues Fund transfer to the SGF by \$1.1 million from increasing the net gaming facility revenue estimate collected from the four state-

owned gaming operations and increasing the Attorney General's Tort Claims Fund transfers from the SGF by \$1.4 million for higher costs to defend the state and make settlement payments. Various other net transfer adjustments reduced the SGF by \$1.4 million. For FY 2027 the estimate for net transfers was increased by \$33.3 million, primarily from reducing the SGF transfer to the State Treasurer's Build Kansas Matching Grant Fund by \$35.0 million, reducing the SGF transfer to the Department of Commerce's APEX Payroll Incentive Fund by \$11.0 million, transferring \$8.9 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 \$20.6 million. Various other net transfer adjustments are estimated to decrease the SGF by \$1.0 million.

On the expenditure side, the Legislature approved a State General Fund budget of \$10.930 billion for FY 2026, which is \$3.2 million higher than the Governor's recommendation. For FY 2027, the State General Fund budget totals \$10.751 billion, which is \$11.5 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.

The following table depicts State General Fund receipts, expenditures, and year-end balances from FY 2018 through FY 2027. Because the state's fiscal health has shown dramatic and steady improvement over the past six years, the state has not issued a certificate of indebtedness since FY 2021 and does not anticipate issuing one for FY 2027.

### State General Fund Balances

*(Dollars in Millions)*

Fiscal Year	Receipts	Expenditures	Balance	Percent
2018	\$7,302.3	\$6,649.1	\$761.7	11.455
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	10,027.4	10,314.9	2,933.2	28.4
2026	10,099.4	10,930.1	2,102.5	19.2
2027	10,205.6	10,750.7	1,557.4	14.5

### 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. The 2024 Legislature suspended the funding mechanism for FY 2024. The funding mechanism was in place for FY 2025 and a total of \$124.3 million was transferred from the State General Fund to the Budget Stabilization Fund in FY 2025. The funding mechanism is in place to transfer monies to the Budget Stabilization Fund in FY 2026 and FY 2027, but the 20.0 percent or greater than the amount of actual tax revenue that could suspend the transfer only applies to FY 2027. The balance of the Budget Stabilization Fund was \$1.890 billion at the beginning of FY 2026 and is estimated to increase to nearly \$1.990 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 20, 2026, to revise the FY 2026 and FY 2027 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

Since the CRE Group’s last meeting in November, real GDP growth forecasts for both the U.S. and Kansas have been revised slightly upward for CY 2026 and CY 2027, while inflation expectations have also been revised higher. Significant concerns exist for the economy as a whole relative to the Iran war and its upward pressure on oil prices, elevated financial market volatility, inflation expectations that have remained above the Federal Reserve’s target, and uncertainty around the timing and realization of productivity gains that may or may not materialize from artificial intelligence. 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 2.0 percent in calendar year (CY) 2026, CY 2027, and CY 2028. The November estimate showed real Kansas GSP increasing by 1.9 percent in CY 2026 and CY 2027, and 2.0 percent in CY 2028. Current forecasts call for real U.S. Gross Domestic Product (GDP) to increase by 2.0 percent in CY 2026, CY 2027, and CY 2028. The November estimate had real U.S. GDP increasing by 1.9 percent in CY 2026 and CY 2027, and 2.0 percent in CY 2028.

	CY 2026	CY 2027	CY 2028
CPI for All Urban Consumers	3.0 %	2.6 %	2.4 %
U.S. Real GDP Growth	2.0	2.0	2.0
Real U.S. Personal Income Growth	2.0	2.0	2.0
Real Corporate Profits before Taxes	2.2	2.3	2.3
Real Kansas GSP Growth	2.0	2.0	2.0
Real Kansas Personal Income	2.0	2.0	2.0
Real Kansas Disposable Income	2.0	2.0	2.0
U.S. Unemployment Rate	4.6	4.5	4.5
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 2.0 percent in CY 2026, CY 2027, and CY 2028. The real KPI forecast used in November showed KPI increasing by 1.9 percent in CY 2026 and CY 2027, and 2.0 percent in CY 2028. Current estimates indicate overall real U.S. Personal Income (USPI) increasing by 2.0 percent in CY 2026, CY 2027, and CY 2028.

**Inflation.** The Consumer Price Index for All Urban Consumers (CPI-U) for CY 2026 is now projected to be 3.0 percent, which is higher than the 2.8 percent estimated in November. The current forecasts of 2.6 percent in CY 2027 and 2.4 percent in CY 2028 reflect slightly higher inflation expectations than the 2.4 percent in CY 2027 and 2.2 percent in CY 2028 estimated in November.

**Employment.** Data obtained from the Kansas Department of Labor indicate that employment levels have risen slightly from levels reported last year at this time. The most recent Kansas Nonfarm Jobs Report

(not seasonally adjusted) shows that total Kansas private sector employment from February 2025 to February 2026 increased by 200 jobs, while public sector jobs increased by 200 jobs. Due to the federal government shutdown last fall and continued delays in federal data collections, the February labor report was the latest employment data available at the time of the forecast. Sectors with the largest numbers of job increases over the last year include private education and health services (+3,200), local government (+2,500), and leisure and hospitality (+600). Trade, transportation, and utilities (-2,100) and other services (-600) had the largest private-sector job losses over the last year. Federal government employment in Kansas fell by 2,400 jobs (-9.0 percent) over the same period, which was the largest over-the-year decline of any sector.

Current estimates indicate that the overall Kansas unemployment rate, which was 3.8 percent in CY 2025, is expected to increase to 4.0 percent in CY 2026 and decrease to 3.9 percent in both CY 2027 and CY 2028. Kansas unemployment expectations have worsened since November when the Kansas unemployment rate was forecast to be 3.8 percent in both CY 2026 and CY 2027. The national unemployment rate is expected to remain above the Kansas rate, with the U.S. rate now expected to be 4.6 percent in CY 2026 and 4.5 percent in both CY 2027 and CY 2028.

A key factor in raising the estimate for the annual unemployment rate is the rising Kansas labor force participation rate, which 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 2026 was 67.8 percent compared to 67.1 percent in February 2020. Average weekly hours worked in the private sector in February 2026 increased to 34.0 hours, an increase of 1.8 percent from February 2025. Average real hourly earnings increased over the year by \$0.60 to \$32.96, which is an increase of 1.9 percent.

**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 2025, the state earned 4.71 percent on its SGF portfolio (compared with a 5.33 percent rate in FY 2024). The average rate of return forecasted for FY 2026 is estimated to be 3.91 percent (slightly lower than the 3.94 percent from the November estimate). For FY 2027, the average rate of return is estimated to be 3.65 percent (higher than the 3.21 percent from the November estimate).

The Federal Reserve reduced the federal funds target by a total of 75 basis points during FY 2026 — 25 basis point cuts in September 2025, October 2025, and December 2025 — bringing the upper bound of the target range to 3.75 percent. The federal funds target is assumed to remain at 3.75 percent through the end of FY 2027, with additional modest reductions modeled for FY 2028, as the Federal Reserve continues to balance labor-market conditions against inflation that has remained above its 2.0 percent target.

Higher than previously projected cash balance expectations are the primary driver of the upward revisions to SGF interest for FY 2026 with an increased interest rate environment also contributing in FY 2027. The FY 2027 SGF interest estimate also reflects a policy adjustment that includes Budget Stabilization Fund interest earnings within the SGF interest line; this inclusion adds approximately \$50.0 million to the FY 2027 figure relative to the methodology used in the November estimate and accounts for most of the \$63.0 million upward revision to FY 2027 SGF interest between November 2025 and April 2026.

**Agriculture.** The agricultural sector remains a tale of two economies. Crop producers continue to face significant headwinds from high input costs, with fertilizer prices elevating sharply in early 2026 and broader farm input price indexes for diesel and farm machinery also trending upward. The March 2026 forecast from the Federal Reserve Bank of Kansas City projects Kansas corn prices falling \$0.12 per bushel below breakeven, extending the negative margins first observed in 2024 and 2025. Recent Purdue University producer sentiment surveys show only 31.0 percent of farmers expecting good times for crop producers over the next five years. Cattle producers, in contrast, continue to experience favorable conditions, with 63.0 percent of farmers expecting good times for livestock producers over the next five years. U.S. and Kansas cattle herds remain at low levels with few signs of rebuilding, but heavier carcass weights are preventing

drops in beef supply. Consumer beef demand remains strong, and prices across the supply chain are expected to remain high in the near term.

Kansas dairy production reached a record 4.9 billion pounds in 2025 — an increase of 18.0 percent, or more than 750 million pounds, above 2024. Drought remains an obstacle, with 55.0 percent of Kansas and 50.0 percent of the U.S. under drought conditions at the time of the estimates. The global competitive environment has shifted, with increased South American grain and livestock exports and continued volatility in the Black Sea region affecting wheat markets. Kansas agricultural exports totaled \$4.99 billion in 2025, up 3.3 percent from 2024, with Mexico remaining the state's largest export market at \$2.51 billion.

**Oil & Gas.** The price per taxable barrel of Kansas crude oil is now estimated to average \$58.00 in FY 2026 (up from the \$53.50 estimate used in November) and reflect sharply higher oil prices in the closing months of the fiscal year. Since there is a two-month lag from when production occurs and when the tax is due, FY 2026 severance tax receipts reflect production from May 2025 through April 2026 — a period during which West Texas Intermediate (WTI) crude oil traded in the \$58.00 to \$68.00 per barrel range for the first ten months before spiking to as high as \$114.58 per barrel in early April 2026 on heightened concerns over the Iran war. The price of oil sold in Kansas is usually \$10.00 lower than the WTI traded price due to the gravity discount. The average for FY 2026 is therefore a blend: largely pre-spike, with the elevated prices of March and April lifting the full-year figure modestly.

The estimated average price of \$65.00 per barrel in FY 2027 (up from the \$51.50 estimate used in November) is based largely on oil futures price expectations leading up to the April 20, 2026, meeting, which now carry a sustained geopolitical risk premium across the entire fiscal year. A great deal of uncertainty remains in forecasting the price of this commodity. Kansas is estimated to produce 25.0 million barrels of oil in FY 2026, which is 1.5 million barrels below the 26.5 million barrels that was used in the November estimate, reflecting year-to-date production running slightly below the November forecast. The current forecast of 24.5 million barrels for FY 2027 is 1.5 million barrels below the 26.0 million barrels that was used in the November estimate. Of all Kansas oil produced, 54.0 percent is predicted to not be subject to severance

taxation because of various exemptions in state law for both FY 2026 and FY 2027, unchanged from the November estimate but below the actual level of 54.6 percent that was exempt in FY 2025.

Based on an industry source's analysis of futures markets, the price of natural gas is expected to average \$3.15 per thousand cubic feet (Mcf) for FY 2026, roughly unchanged from the \$3.10 per Mcf estimated in November. The price is estimated to decrease to \$2.70 per Mcf for FY 2027, which is down from the \$3.60 per Mcf estimated in November. The FY 2026 forecast reflects an unusually cold February 2026 that drove the Kansas wellhead equivalent price above \$7.80 per Mcf for a single month, offsetting lower-than-expected readings in March and a general expectation of softer prices through the spring and summer of 2026. The FY 2027 downward revision reflects market consensus that the February spike was weather-driven rather than a structural shift, with the forward curve settling back into a \$2.00–\$3.00 per Mcf range for most non-winter months. Kansas natural gas production is estimated to reach 115.0 million Mcf in FY 2026, which is 2.0 million Mcf more than the 113.0 million Mcf 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 and is expected to be 108.0 million Mcf in FY 2027, which is 5.0 million Mcf more than the 103.0 million Mcf that was estimated in November. Approximately 52.0 percent of natural gas produced is estimated to be exempt from severance taxation in FY 2026 and is estimated to increase to 56.0 percent in FY 2027.

**Incorporated Estimated Fiscal Impacts of Legislation.** The estimates include the effects of previously enacted state and federal legislation. No further adjustments were made to the individual and corporation income tax estimates as it relates to the state conformity to provisions from the federal One Big Beautiful Bill Act, HR 1, related to certain business expensing and depreciation and tax credits. The corporation income tax estimate for both FY 2026 and FY 2027 includes the reduction of revenues attributed to the Attracting Powerful Economic Expansion Act (APEX) agreement between Panasonic and the State of Kansas. The fiscal effects of HR 1 and APEX were included in the November estimates and continue in the revised estimates.

Legislation enacted in 2025 (SB 269) created a formula to reduce rates for individual and corporation income taxes and financial institutions privilege tax in years in which SGF tax receipts exceed the inflation-adjusted FY 2024 amount. The Consensus Group reviewed estimated receipts compared with an estimate of inflation-adjusted FY 2024 receipts and does not anticipate any rate reductions pursuant to the statutory formula during the forecast period.

The 2026 Legislature passed HB 2602 that will allow taxpayers to subtract the amount contributed to a portable benefit plan by either a hiring party taxpayer or independent contractor from income for Kansas income tax purposes beginning in tax year 2027, as long as those contributions are not already deducted on the federal return. The bill is expected to reduce individual income taxes by \$3.1 million in FY 2027.

SB 368 enacts the Health Care Sharing Ministries Tax Deduction Act that will allow taxpayers to subtract the amount of contributions to a health care sharing ministry from income for Kansas income tax purposes beginning in tax year 2027. The bill is expected to reduce individual income taxes by \$400,000 in FY 2027. The bill was vetoed by the Governor, but the veto was overridden.

## 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 and Kansas Department of Insurance, 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 2026

The revised estimate of SGF receipts for FY 2026 is \$10.099 billion, a decrease of \$127.4 million from the previous estimate made in November. The estimate for total taxes was decreased by \$153.0 million, while the estimate for other revenues was increased by \$25.6 million. The overall revised estimate of \$10.099 billion

represents a 0.8 percent increase above the final FY 2025 receipts.

**Income Taxes.** The CRE Group made no changes to individual income tax estimate for FY 2026. Individual income tax receipts through March were running \$69.8 million below the fiscal year-to-date estimate. Preliminary April data indicating stronger-than-anticipated balance due payments for tax year 2025 suggest individual income tax receipts will be higher over the balance of the fiscal year, eliminating the year-to-date revenue shortfall. Strong income tax withholding payments have continued for much of the fiscal year but have been offset with higher refunds being paid out this spring. Receipts from this source are 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 \$145.0 million in FY 2026 from the amount estimated in November. Fiscal year-to-date receipts were down \$85.5 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 2025 and lower estimated payments for tax year 2026 suggesting weaker corporation income tax receipts for the balance of the fiscal year. The estimate for the financial institutions privilege tax was increased by \$7.0 million as the banking industry has remained stable.

**Retail Sales & Compensating Use Taxes.** The CRE Group made no changes to the retail sales tax estimate for FY 2026. Retail sales tax receipts were \$4.7 million below the fiscal-year-to-date estimate through March. Monthly retail sales tax receipts have generally been slightly above expectations since a weak November with receipts that were \$8.0 million below the estimate. Stronger retail sales tax receipts are expected for the balance of the fiscal year.

The Consensus Group 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.

The compensating use tax estimate was decreased by \$7.0 million from the amount estimated in November.

## History of State General Fund Revenues

(Dollars in Thousands)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual
<b>Tax Sources:</b>						
Individual Income Tax	3,338,185	4,590,261	4,836,131	4,507,007	4,503,615	4,675,736
<i>% Change--Individual Income Tax</i>	<i>(11.1%)</i>	<i>37.5%</i>	<i>5.4%</i>	<i>(6.8%)</i>	<i>(0.1%)</i>	<i>3.8%</i>
Corporate Income Tax	384,407	652,286	806,035	1,504,575	1,419,201	1,313,558
<i>% Change--Corporate Income Tax</i>	<i>(12.1%)</i>	<i>69.7%</i>	<i>23.6%</i>	<i>86.7%</i>	<i>(5.7%)</i>	<i>(7.4%)</i>
Retail Sales Tax	2,352,523	2,522,553	2,759,402	2,776,857	2,678,278	2,581,699
Compensating Use Tax	479,060	602,967	775,034	802,991	861,205	893,761
<i>% Change--Sales/Use Tax</i>	<i>2.3%</i>	<i>10.4%</i>	<i>13.1%</i>	<i>1.3%</i>	<i>0.1%</i>	<i>(1.8%)</i>
Financial Institutions	46,197	75,149	62,227	56,944	46,580	48,986
Severance Tax	20,692	16,841	56,168	58,125	24,307	26,494
Other Excise Taxes	232,630	239,794	240,870	231,789	224,246	214,639
Insurance Premiums Tax	172,479	181,941	196,373	195,541	220,680	217,237
Motor Carrier	12,502	13,536	12,922	11,982	11,786	11,761
Corporate Franchise	7,043	9,859	8,456	9,191	8,224	11,052
Miscellaneous	3,426	3,422	4,490	5,226	5,712	5,245
Subtotal--Tax Sources	\$ 7,049,143	\$ 8,908,609	\$ 9,758,107	\$ 10,160,227	\$ 10,003,834	\$ 10,000,167
<i>% Change--Taxes</i>	<i>(5.7%)</i>	<i>26.4%</i>	<i>9.5%</i>	<i>4.1%</i>	<i>(1.5%)</i>	<i>(0.0%)</i>
<b>Other Revenue Sources:</b>						
Interest	56,064	7,798	2,822	200,484	395,775	392,447
Net Transfers	(251,224)	(113,550)	(1,914,835)	(1,194,467)	(371,151)	(503,423)
Agency Earnings	46,465	63,089	69,951	116,566	111,103	132,847
Total Receipts	\$ 6,900,449	\$ 8,865,945	\$ 7,916,045	\$ 9,282,810	\$ 10,139,561	\$ 10,022,038
<i>% Change--Total</i>	<i>(6.4%)</i>	<i>28.5%</i>	<i>(10.7%)</i>	<i>17.3%</i>	<i>9.2%</i>	<i>(1.2%)</i>

Fiscal year-to-date receipts were down by \$6.1 million through March but are up \$33.1 million over FY 2025 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 decreased by \$1.7 million in FY 2026, primarily from increasing the Expanded Lottery Act Revenues Fund transfer to the SGF by \$1.1 million from increasing the net gaming facility revenue estimate collected from the four state-owned gaming operations and increasing the Attorney General's Tort Claims Fund transfers from the SGF by \$1.4 million for higher costs to defend the state and make settlement payments. Various other net transfer adjustments reduced the SGF by \$1.4 million.

**Other State General Fund Receipts.** The estimate for SGF interest was increased by \$25.5 million in FY 2026 from higher earnings based on higher cash balance expectations combined with higher rates than what was estimated in November. Other receipt estimates that were increased by at least \$1.0 million include agency

earnings (increased by \$1.8 million), cigarette tax (increased by \$1.4 million), and corporate franchise (increased by \$1.1 million).

The insurance premiums tax estimate was decreased by \$10.0 million in FY 2026 from slower than anticipated growth in surplus lines insurance (coverage for high-risk, unique, or specialized risks that standard insurance companies refuse to cover) and the Kansas Department of Insurance has issued additional refunds related to insurance companies claiming certain housing tax credits which were more than what was estimated in November. The only other receipt estimates that decreased by at least \$1.0 million was liquor enforcement tax (decreased by \$1.5 million).

### FY 2027

SGF receipts are estimated to be \$10.203 billion in FY 2027, an increase of \$69.7 million relative to the November estimate. The new FY 2027 estimate is \$103.2 million or 1.0 percent above the newly revised FY 2026 estimate. The growth rate is heavily

influenced by modest growth expectations in overall tax receipts, which is partially offset by higher amounts of net transfers going out to various state funds and by lower SGF interest earned on the state's idle fund balance.

The individual income tax estimate was increased by \$14.4 million in FY 2027. The CRE Group increased the estimate by \$15.0 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 2027 was decreased by \$600,000 for the fiscal effect SB 82 which creates a new tax credit for purchases of lockable gun

and ammunition storage, makes changes to the child day care tax credit, creates a new income tax credits for retail sales of higher-ethanol blends of fuel, and discontinues or repeals certain unused or underutilized tax credits. This was the only legislation enacted into law after April 20, 2026, that had a quantifiable fiscal effect on SGF revenues.

The corporation income tax estimate was decreased by \$52.4 million in FY 2027 from the amount estimated in November. The CRE Group decreased the estimate by \$50.0 million in April, primarily a result of recognizing that lower estimated payments will continue to restrain growth from this revenue source. The corporation

**Consensus Revenue Estimate  
As Adjusted for Legislation**  
*(Dollars in Thousands)*

	FY 2025 Actual		FY 2026 Approved		FY 2027 Approved	
	Amount	% Change	Amount	% Change	Amount	% Change
<b>Income Taxes:</b>						
Individual	\$ 4,675,736	3.8 %	\$ 4,945,000	5.8 %	\$ 5,119,400	3.5 %
Corporation	1,313,558	(7.4)	1,000,000	(23.9)	987,600	(1.2)
Financial Institutions	48,986	5.2	50,000	2.1	51,000	2.0
<b>Total</b>	<b>\$ 6,038,280</b>	<b>1.2 %</b>	<b>\$ 5,995,000</b>	<b>(0.7) %</b>	<b>\$ 6,158,000</b>	<b>2.7 %</b>
<b>Sales &amp; Use Taxes:</b>						
Retail Sales	\$ 2,581,699	(3.6) %	\$ 2,540,000	(1.6) %	\$ 2,590,000	2.0 %
Compensating Use	893,761	3.8	938,000	4.9	980,000	4.5
<b>Total</b>	<b>\$ 3,475,460</b>	<b>(1.8) %</b>	<b>\$ 3,478,000</b>	<b>0.1 %</b>	<b>\$ 3,570,000</b>	<b>2.6 %</b>
<b>Other Excise Taxes:</b>						
Cigarette	\$ 82,238	(8.7) %	\$ 78,400	(4.7) %	\$ 73,500	(6.3) %
Tobacco Products	10,291	(2.1)	10,300	0.1	10,300	--
Liquor Gallonage	23,946	(3.1)	24,000	0.2	24,300	1.3
Liquor Enforcement	82,831	(1.1)	81,500	(1.6)	82,500	1.2
Liquor Drink	15,333	0.7	15,600	1.7	15,900	1.9
Gas Severance	3,491	315.9	6,100	74.7	4,000	(34.4)
Oil Severance	23,003	(11.3)	19,900	(13.5)	23,900	20.1
<b>Total</b>	<b>\$ 241,133</b>	<b>(3.0) %</b>	<b>\$ 235,800</b>	<b>(2.2) %</b>	<b>\$ 234,400</b>	<b>(0.6) %</b>
<b>Other Taxes:</b>						
Insurance Premiums	\$ 217,237	(1.6) %	\$ 213,000	(2.0) %	\$ 210,000	(1.4) %
Motor Carrier	11,761	(0.2)	11,800	0.3	11,800	--
Corporate Franchise	11,052	34.4	9,900	(10.4)	10,000	1.0
Miscellaneous	5,245	(8.2)	5,100	(2.8)	5,300	3.9
<b>Total</b>	<b>\$ 245,294</b>	<b>(0.4) %</b>	<b>\$ 239,800</b>	<b>(2.2) %</b>	<b>\$ 237,100</b>	<b>(1.1) %</b>
<b>Total Taxes</b>	<b>\$10,000,167</b>	<b>(0.0) %</b>	<b>\$ 9,948,600</b>	<b>(0.5) %</b>	<b>\$10,199,500</b>	<b>2.5 %</b>
<b>Other Revenues:</b>						
Interest	\$ 392,447	(0.8) %	\$ 315,300	(19.7) %	\$ 275,000	(12.8) %
Net Transfers	(503,423)	(35.6)	(300,100)	40.4	(407,600)	(35.8)
Agency Earnings	132,847	19.6	135,600	2.1	135,700	0.1
<b>Total Other Revenues</b>	<b>\$ 21,871</b>	<b>(83.9) %</b>	<b>\$ 150,800</b>	<b>589.5 %</b>	<b>\$ 3,100</b>	<b>(97.9) %</b>
<b>Total Receipts</b>	<b>\$10,022,038</b>	<b>(1.2) %</b>	<b>\$10,099,400</b>	<b>0.8 %</b>	<b>\$10,202,600</b>	<b>1.0 %</b>

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

income tax estimate for FY 2027 was decreased by \$2.4 million for the fiscal effect SB 82. The estimate for financial institutions privilege tax was increased by \$7.0 million as bank profits are estimated to remain stable.

The retail sales tax estimate for FY 2027 was unchanged from the amount estimated in November. The compensating use tax estimate was increased by \$5.0 million from the amount estimated in November, as slightly stronger growth from this source is expected.

The estimate for SGF interest earnings was increased by \$63.0 million in FY 2027 based on interest earnings from the Budget Stabilization Fund, higher cash balance expectations, and sustained higher interest rates. Beginning in FY 2027, once the balance of the Budget Stabilization Fund reaches 20.0 percent of the actual tax receipts from the preceding year, then the Budget Stabilization Fund would no longer retain interest earnings. Under current estimates, reaching the 20.0 percent threshold would likely occur early in FY 2027, which would shift any interest earnings on the Budget Stabilization Fund to the State General Fund.

The estimate for net transfers was increased by \$33.3 million in FY 2027, primarily from reducing the SGF transfer to the State Treasurer's Build Kansas Matching Grant Fund by \$35.0 million, reducing the SGF transfer to the Department of Commerce's APEX Payroll Incentive Fund by \$11.0 million, transferring \$8.9 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 \$20.6 million. Various other net transfer adjustments are estimated to decrease the SGF by \$1.0 million. Other receipt estimates that were increased by at least \$1.0 million include agency earnings (increased by \$10.9 million), oil severance tax (increased by \$4.6 million), cigarette tax (increased by \$1.5 million), and corporate franchise (increased by \$1.0 million).

The insurance premiums tax was reduced by \$17.0 million as long term growth from this revenue source will be stemmed as insurance companies are estimated to claim additional housing tax credits. The only other receipt estimate that decreased by at least \$1.0 million was gas severance tax (decreased by \$2.0 million).

## 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>
<b>Transfers In:</b>						
ELARF	Transfer to the SGF	6,616,045	\$ 1,064,000	\$ 7,680,045	\$ --	\$ 7,680,045
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	9,025,000	(50,000)	8,975,000	--	8,975,000
Kansas Lottery	State Gaming Revenues Fund	21,490,000	--	21,490,000	--	21,490,000
	Sports Wagering Revenue	3,012,951	--	3,012,951	--	3,012,951
Racing & Gaming	State Gaming Revenues Fund	--	50,000	50,000	--	50,000
	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	11,460,994	--	11,460,994	--	11,460,994
Kansas Water Office	Water Marketing Fund-Water Assurance	1,000	3,740	4,740	--	4,740
Department of Transportation	Overhead Payment/Purchasing	210,000	--	210,000	--	210,000
<b>Transfers Out:</b>						
State Water Plan Fund	Transfer from the SGF	(48,000,000)	--	(48,000,000)	--	(48,000,000)
Department of Administration	Federal Cash Management Fund	(380,000)	290,000	(90,000)	--	(90,000)
Health Care Stabilization Fund	Support for KUMC Graduate Students	(3,600,000)	(883,806)	(4,483,806)	--	(4,483,806)
Department of Revenue	Division of Vehicles Modernization Fund	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Taxpayer Notification Costs Fund	(1,333,955)	(30,657)	(1,364,612)	--	(1,364,612)
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)
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)	(1,400,000)	(10,400,000)	--	(10,400,000)
State Treasurer	Build Kansas Matching Grant Fund	(5,000,000)	--	(5,000,000)	--	(5,000,000)
	Learning Quest Matching Funds	(355,000)	42,000	(313,000)	--	(313,000)
	Spirit Aerosystems Incentive	(1,800,000)	213,209	(1,586,791)	--	(1,586,791)
	STAR Bonds Food Sales Tax Replacement	(5,139,903)	--	(5,139,903)	--	(5,139,903)
Judiciary	Specialty Court Resources Fund	(1,500,000)	--	(1,500,000)	--	(1,500,000)
KDADS	988 Suicide Preven. & Mental Health Crisis	(6,659,396)	--	(6,659,396)	--	(6,659,396)
	County Competency Expense Fund	(4,917,000)	(83,000)	(5,000,000)	--	(5,000,000)
DCF	Pre. & Postnatally Diagnosed Conditions	(25,000)	--	(25,000)	--	(25,000)
Department of Education	Statewide School District Finance Fund	(69,078,602)	--	(69,078,602)	--	(69,078,602)
Board of Regents	Kansas Adult Learner Grant Program	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Kansas Campus Restoration Fund	(12,000,000)	--	(12,000,000)	--	(12,000,000)
	Regents Faculty of Distinction Program	(11,603,238)	--	(11,603,238)	--	(11,603,238)
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)
	<b>Total Transfers</b>	<b>\$ (155,327,036)</b>	<b>\$ (784,514)</b>	<b>\$ (156,111,550)</b>	<b>\$ --</b>	<b>\$ (156,111,550)</b>
	<b>Interest</b>	<b>(143,072,964)</b>	<b>(915,486)</b>	<b>(143,988,450)</b>	<b>--</b>	<b>(143,988,450)</b>
	<b>Net Transfers</b>	<b>\$ (298,400,000)</b>	<b>\$ (1,700,000)</b>	<b>(300,100,000)</b>	<b>\$ --</b>	<b>\$ (300,100,000)</b>

### FY 2027 Transfers In & Out of the State General Fund

		November	April CRE	April	Legislative	FY 2027
		<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Cons. Rev. Est.</u>	<u>Adjustments</u>	<u>Approved</u>
<b>Transfers In:</b>						
ELARF	Transfer to the SGF	\$ --	\$ 6,124,000	\$ 6,124,000	\$ --	\$ 6,124,000
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	8,075,000	(300,000)	7,775,000	--	7,775,000
Kansas Lottery	State Gaming Revenues Fund	21,490,000	--	21,490,000	--	21,490,000
	Sports Wagering Revenue	2,655,000	540,000	3,195,000	--	3,195,000
Racing & Gaming	State Gaming Revenues Fund	--	130,000	130,000	--	130,000
	Tribal Gaming Program Loan Repayment	450,000	--	450,000	--	450,000
Department of Revenue	Car Company Tax Fund	315,000	--	315,000.00	--	315,000
Health & Environment--Health	Health Care Access Improvement Fund	--	8,892,677	8,892,677	--	8,892,677
Department of Education	State Safety Fund	1,100,000	--	1,100,000	--	1,100,000
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
<b>Transfers Out:</b>						
Education Building Fund	Transfer from the SGF	(56,000,000)	--	(56,000,000)	--	(56,000,000)
State Institutions Building Fund	Transfer from the SGF	(25,000,000)	--	(25,000,000)	--	(25,000,000)
State Water Plan Fund	Transfer from the SGF	(41,000,000)	--	(41,000,000)	--	(41,000,000)
Department of Administration	Federal Cash Management Fund	(385,000)	235,000	(150,000)	--	(150,000)
Health Care Stabilization Fund	Support for KUMC Graduate Students	(3,600,000)	--	(3,600,000)	--	(3,600,000)
Department of Commerce	APEX Payroll Incentive Fund	(18,000,000)	11,000,000	(7,000,000)	--	(7,000,000)
	APEX New Employee Training & Education	(5,000,000)	2,000,000	(3,000,000)	--	(3,000,000)
	APEX Payroll Residency Incentive Fund	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Engineering Graduate Incentive Fund	(3,000,000)	--	(3,000,000)	--	(3,000,000)
	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)
	Moderate Income Housing Grant Fund	--	(6,000,000)	(6,000,000)	--	(6,000,000)
Department of Revenue	Division of Vehicles Modernization Fund	--	(1,000,000)	(1,000,000)	--	(1,000,000)
	Taxpayer Notification Costs Fund	(1,300,000)	(300,000)	(1,600,000)	--	(1,600,000)
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	(8,000,000)	(2,000,000)	(10,000,000)	--	(10,000,000)
State Treasurer	Build Kansas Matching Grant Fund	(55,000,000)	35,000,000	(20,000,000)	--	(20,000,000)
	Learning Quest Matching Funds	(360,000)	--	(360,000)	--	(360,000)
	Public Moneys Fee Fund	--	(250,000)	(250,000)	--	(250,000)
Judiciary	Specialty Court Resources Fund	--	(1,045,000)	(1,045,000)	--	(1,045,000)
KDADS	988 Suicide Preven. & Mental Health Crisis	(10,000,000)	--	(10,000,000)	--	(10,000,000)
	County Competency Expense Fund	(5,000,000)	--	(5,000,000)	--	(5,000,000)
Department of Education	Statewide School District Finance Fund	(70,000,000)	--	(70,000,000)	--	(70,000,000)
Board of Regents	Kansas Adult Learner Grant Program	(1,000,000)	--	(1,000,000)	--	(1,000,000)
	Kansas Campus Restoration Fund	(32,700,000)	--	(32,700,000)	--	(32,700,000)
	Regents Faculty of Distinction Program	(10,600,000)	--	(10,600,000)	--	(10,600,000)
KU Medical Center	Cancer Research & Pub. Info. Trust Fund	(10,000,000)	--	(10,000,000)	--	(10,000,000)
Total Transfers		\$ (328,809,000)	\$ 53,870,744	\$ (274,938,256)	\$ --	\$ (274,938,256)
Interest		(112,091,000)	(20,570,744)	(132,661,744)	--	(132,661,744)
Net Transfers		\$ (440,900,000)	\$ 33,300,000	\$ (407,600,000)	\$ --	\$ (407,600,000)

# 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 \$42.0 million in FY 2026 and \$39.2 million in FY 2027. The final FY 2026 revenue was determined to be \$44.7 million after the Spring estimates when actual tobacco settlement revenue totals were received. The FY 2027 estimate was adjusted to \$41.5 million. For FY 2026, the Legislature approved a total transfer of \$61.2 million from the KEY Fund to the CIF to cover expenditures for children’s programs, which was \$4.4 million above the transfer

recommended by the Governor. The Governor vetoed a transfer of \$4.1 million within HB 2513, bringing the final approved transfer to \$57.0 million. This includes a delayed \$5.0 million transfer, originally anticipated in FY 2025 pursuant to 2024 HB 2551. With the approved FY 2026 expenditures and transfers, the ending balance in the KEY Fund is projected to be \$7.8 million.

For FY 2027, the Legislature approved a transfer of \$47.3 million from the KEY Fund to the CIF. This was \$5.8 million above the Governor’s recommendation and was adjusted for the \$5.8 million approved expenditures from the Children’s Initiatives Fund for the Kansas Department of Health and Environment Infants and Toddlers Program and results in a projected negative ending balance of \$529,003 for the KEY Fund. The Governor recommended the program be funded

### Kansas Endowment for Youth Fund Summary

	Gov. Rec. FY 2026	Approved FY 2026	Gov. Rec. FY 2027	Approved FY 2027
Beginning Balance	\$ 21,596,691	\$ 21,596,691	\$ 5,362,863	\$ 7,812,640
Average Daily Balance Interest	\$ 700,000	\$ 700,000	\$ 400,000	\$ 400,000
Revenues	42,000,000	44,715,082	39,200,000	41,500,000
Transfer Out to CIF*	(56,833,380)	(57,098,685)	(41,543,568)	(47,348,174)
Transfer to Department of Revenue	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Transfer to Attorney General	(400,000)	(400,000)	(400,000)	(400,000)
Total Available	\$ 5,863,311	\$ 8,313,088	\$ 1,819,295	\$ 764,466
Children's Cabinet Admin. Expenditures	500,448	500,448	294,212	291,509
Smoking Prevention Grants	--	--	1,001,960	1,001,960
Ending Balance	\$ 5,362,863	\$ 7,812,640	\$ 523,123	\$ (529,003)

### Children's Initiatives Fund Summary

	Gov. Rec. FY 2026	Approved FY 2026	Gov. Rec. FY 2027	Approved FY 2027
Beginning Balance	\$ 447,096	\$ 447,096	\$ --	\$ 914,902
Average Daily Balance Interest	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Revenues				
Transfer In from KEY Fund	56,833,380	57,098,685	41,543,568	47,348,174
Total Available	\$ 57,480,476	\$ 57,745,781	\$ 41,743,568	\$ 48,463,076
Expenditures	57,480,476	56,830,879	41,743,568	47,536,659
Ending Balance	\$ --	\$ 914,902	\$ --	\$ 926,417

\* The FY 2026 transfer includes \$5.0 million authorized by 2024 HB 2551; the approved total includes the veto of HB 2513 Sec. 47(a).

through a State General Fund appropriation. The Legislature did include language to allow the State General Fund to be used for this program if there are insufficient projected balances in the Children's Initiatives Fund. 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 2026 and FY 2027. The approved transfers also include \$400,000 to be transferred to the Attorney General each year for Master Settlement Agreement related expenditures. The Legislature approved \$500,448 in FY 2026 and \$291,509 in FY 2027 from the KEY Fund for administrative expenditures for the Children's Cabinet. This is the same amount recommended by the Governor for FY 2026 and includes \$1,802 for the Statewide Pay Plan approved by the Legislature for FY 2027. 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. As previously mentioned, the Legislature approved a transfer of \$57.1 million from the KEY Fund to the CIF in FY 2026 and \$47.3 million in FY 2027. The expenditures from the CIF for FY 2026 were the same as those recommended by the Governor except for a reappropriation lapse of \$563 in the Healthy Start/Home Visitor Program and \$649,034 for Early Childhood Infrastructure.

<b>Children's Initiatives Fund</b>	
<u>Program or Project</u>	<u>FY 2027</u>
Department of Health & Environment	
Infants & Toddlers	\$ 5,800,000
Office of Early Childhood	
Healthy Start/Home Visitor	\$ 1,669,852
Children's Cabinet Accountability Fund	375,000
Child Care	5,033,679
Early Childhood Block Grants	23,720,493
Parent Education	9,437,635
Imagination Library	1,500,000
Total--Office of Early Childhood	\$ 41,736,659
Total	\$ 47,536,659

Approved expenditures for FY 2027 are described in the table at the bottom of this page.

### Approved Expenditures

The Governor recommended expenditures of \$57.5 million for the CIF for FY 2026. The Legislature approved expenditures totaling \$56.8 million, which included a reappropriation lapse of \$563 in the Healthy Start/Home Visitor Program and \$649,034 for Early Childhood Infrastructure. For FY 2027, the Governor recommended expenditures totaling \$41.7 million. The Legislature did not recommend the \$5.8 million for the Infants and Toddlers Program to be funded through the State General Fund, although language was added that will allow the State General Fund to be utilized if there are insufficient funds for the program. The Legislature also approved \$4,606 in the Healthy Start/Home Visitor Program for the Statewide Pay Plan for a total approved amount of \$47.5 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 2026 and FY 2027. The CIF is projected to have an ending balance of \$914,902 in FY 2026 and \$926,417 in FY 2027.

In the 2025 Session, the Legislature passed and the Governor approved HB 2045 which created the Kansas Office of Early Childhood. The Children's Cabinet and most CIF programs will be transferring on or before July 1, 2026 to the new agency created by the bill. The only CIF funded program that will not be within the new agency is the Infants and Toddlers Program, which will remain with the Kansas Department of Health and Environment.

### Department of Education

**Children's Cabinet.** As part of the creation of the Office of Early Childhood, the Governor recommended all expenditures that were previously included in the Department of Education's budget to support the Children's Cabinet to be transferred to the new agency in FY 2027. As a result, expenditures totaling \$45.5 million from all funding sources, including \$36,092 from the State General Fund, are no longer budgeted in the Department, but rather in the Office of Early Childhood for FY 2027. The Legislature concurred with this recommendation.

# 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 FY 2026 or FY 2027.

At the April 2026 consensus meeting on gaming revenues, the group increased the estimate of gaming facility revenue generated from the state’s four gaming facilities in FY 2026 from \$425.4 million to \$430.3 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.

Generally, the ELARF receives 22.0 percent of the revenue, the Problem Gambling and Addictions Grant Fund (PGAGF) receives 2.0 percent, cities and counties where gaming facilities are located receive a total of 3.0 percent, and gaming facility managers receive 73.0 percent. However, revenue distributions will vary by each gaming facility based on each contract that provides additional revenues to the ELARF out of the gaming facility manager’s share of revenue when certain revenue thresholds are met or from negotiations from contract renewals. The table on the previous page details how this revenue will be distributed.

### Distribution of Gaming Facility Revenue

	Gov. Rec. FY 2026	Approved FY 2026	Gov. Rec. FY 2027	Approved FY 2027
Expanded Lottery Act Revenues Fund	\$ 94,482,000	\$ 95,546,000	\$ 94,312,000	\$ 96,240,000
Problem Gambling & Addictions Grant Fund	8,508,000	8,606,000	8,492,000	8,660,000
Cities & Counties	12,762,000	12,909,000	12,738,000	12,990,000
Gaming Facility Managers	309,648,000	313,239,000	309,058,000	315,110,000
<b>Total</b>	<b>\$425,400,000</b>	<b>\$430,300,000</b>	<b>\$424,600,000</b>	<b>\$433,000,000</b>

### Expanded Lottery Act Revenues Fund Summary

	Gov. Rec. FY 2026	Approved FY 2026	Gov. Rec. FY 2027	Approved FY 2027
Beginning Balance	\$ 156,045	\$ 156,045	\$ --	\$ --
Revenues:				
Gaming Facility Revenue	94,482,000	95,546,000	94,312,000	96,240,000
Transfer to the State General Fund	(6,616,045)	(7,680,045)	(4,196,000)	(6,124,000)
<b>Total Revenues</b>	<b>\$ 88,022,000</b>	<b>\$ 88,022,000</b>	<b>\$ 90,116,000</b>	<b>\$ 90,116,000</b>
Expenditures & Transfers:				
Reduction of State Debt	36,094,221	36,094,221	38,188,221	38,188,221
University Engineering Initiative Transfer	10,500,000	10,500,000	10,500,000	10,500,000
KPERS Actuarial Liability	41,427,779	41,427,779	41,427,779	41,427,779
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 88,022,000</b>	<b>\$ 88,022,000</b>	<b>\$ 90,116,000</b>	<b>\$ 90,116,000</b>
Ending Balance	\$ --	\$ --	\$ --	\$ --

Gaming facility revenue in FY 2026 is estimated to be distributed as follows: the ELARF is estimated to receive \$95,546,000, the PGAGF will receive \$8,606,000, cities and counties where gaming facilities are located will receive \$12,909,000, and gaming facility managers will receive \$313,239,000.

The FY 2027 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 \$433.0 million in gaming facility revenue in FY 2027, which is an increase of \$8.4 million from the \$424.6 million estimated in October 2025. The estimated gaming facility revenue will be distributed as follows: the ELARF is estimated to receive \$96,240,000; the PGAGF will receive \$8,660,000; cities and counties will receive \$12,990,000; and the gaming facility managers are estimated to receive \$315,110,000.

### Approved ELARF Expenditures

The Legislature made no changes to the ELARF expenditures recommended by the Governor for both FY 2026 and FY 2027. The Legislature approved \$88,022,000 in ELARF expenditures and transfers for FY 2026 and \$90,116,000 for FY 2027. The ending balance in the ELARF is estimated to be zero at the end of both FY 2026 and FY 2027.

<b>Expanded Lottery Act Revenues Fund</b>		
<u>Program or Project</u>	<u>FY 2026</u>	<u>FY 2027</u>
<b>Reduction of State Debt</b>		
Department of Administration		
KPERs Pension Obligation Bonds	\$36,094,221	\$38,188,221
<b>University Engineering Initiative</b>		
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
<b>KPERs Actuarial Liability</b>		
Department of Education		
KPERs School Employer Contribution	\$41,427,779	\$41,427,779
Total	\$88,022,000	\$90,116,000

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 \$7,680,045 to the State General Fund in FY 2026 and \$6,124,000 in FY 2027.

Approved expenditures for this fund for FY 2026 and FY 2027 are summarized in the table in the left column. In addition, ELARF projects are listed in Schedule 2.6 at the back of this report.

### 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 2025 sports wagering revenue was distributed in FY 2026 as follows: \$750,000 to the White Collar Crime Fund, \$13,390,893 to the Attracting Professional Sports to Kansas Fund, \$334,772 to the Problem Gambling and Addictions Grant Fund, and \$3,012,951 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 2026 consensus meeting on gaming revenues, the group increased the estimate of total sports wagering revenue in FY 2026 from \$155.0 million to \$185.0 million. Gaming facility managers are estimated to receive \$166.5 million in sports wagering revenue in FY 2026, and the state will retain \$18.5 million that will be transferred to other funds at the beginning of FY 2027 according to statute.

The state's portion of FY 2026 sports wagering revenue that is estimated to be distributed in FY 2027 as follows: \$750,000 to the White Collar Crime Fund, \$14.2 million to the Attracting Professional Sports to Kansas Fund, \$355,000 to the Problem Gambling and Addictions Grant Fund, and \$3,195,000 will ultimately be transferred to the State General Fund through the Lottery Operating Fund and State Gaming Revenues Fund end of the year transfer.

For FY 2027, total sports wagering revenue is estimated to generate \$180.0 million, which is an increase of \$25.0 million from the October 2025 estimate. Gaming facility managers are estimated to receive \$162.0 million in sports wagering revenue in FY 2027, while

### Distribution of Sports Wagering Revenue Summary

	Gov. Rec. <u>FY 2026</u>	Approved <u>FY 2026</u>	Gov. Rec. <u>FY 2027</u>	Approved <u>FY 2027</u>
Beginning Balance	\$ 17,105,910	\$ 17,105,910	\$ 15,117,294	\$ 18,117,294
Revenues:				
Sports Wagering Revenue	155,000,000	185,000,000	155,000,000	180,000,000
Total Revenues	\$172,105,910	\$202,105,910	\$170,117,294	\$198,117,294
Expenditures & Transfers:				
White Collar Crime Fund	750,000	750,000	750,000	750,000
Attracting Professional Sports to Kansas Fund	13,390,893	13,390,893	11,800,000	14,200,000
Problem Gambling and Addictions Grant Fund	334,772	334,772	295,000	355,000
Lottery Operating Fund (Transfer to SGF)	3,012,951	3,012,951	2,655,000	3,195,000
Lottery Gaming Facility Managers	139,500,000	166,500,000	139,500,000	162,000,000
Total Expenditures & Transfers	\$156,988,616	\$183,988,616	\$155,000,000	\$180,500,000
Ending Balance	\$ 15,117,294	\$ 18,117,294	\$ 15,117,294	\$ 17,617,294

the state share of \$18.0 million will be retained and distributed at the beginning of FY 2028.

## Parimutuel Racing Revenue

The 2022 Legislature enacted SB 84 which authorizes the operation of a historical horse racing (HHR) facility in Sedgwick County with up to 1,000 HHR machines approved by the Kansas Racing and Gaming Commission. HHR machines randomly select one or more races when the patron deposits a wager. The machine would not display any information that would allow the patron to identify the historical horse race on which the patron is wagering before the wager is made. The machine would display statistical racing information that would have been available on the date the horse race had actually occurred. The identity of the race would only be revealed after the wager had been placed and the race played. HHR machines are excluded from the definition of electronic gaming machines. The total amount wagered on HHR machines would be subject to the parimutuel tax at a rate of 3.0 percent.

<b>Distribution of Parimutuel Racing Proceeds</b>		
	Approved FY 2026	Approved FY 2027
HHR Machine Handle	\$140,681,765	\$392,278,867
HHR Machine Parimutuel Tax	4,220,453	11,768,366
Estimated Commission Expenses	1,162,419	2,233,945
Total Excess HHR Tax Receipts	\$ 3,058,034	\$ 9,534,421
Excess HHR Tax Transfers:		
Horse Fair Racing Benefit Fund	2,140,624	6,674,095
KS Horse Breeding Development Fund	917,410	2,860,326
Total Excess HHR Tax Transfers	\$ 3,058,034	\$ 9,534,421
Other Parimutuel Receipts (Transfer to SGF)	\$ 50,000	\$ 130,000

The only allowed HHR facility opened in Park City in December 2025, with 1,000 HHR machines, simulcast parimutuel racing, but no actual live horse racing. Language in the appropriations bill allows the Kansas Racing and Gaming Commission to charge parimutuel licensees the initial start-up costs and regulation costs for this industry in the event that any parimutuel racetracks are opened in either FY 2026 or FY 2027. This language also provides the Commission with the authority to charge the operator of the historical horse racing facility for its regulatory obligations related to this facility.

Parimutuel taxes collected from the operation of HHR machines are deposited in the State Racing Fund and are used by the Commission to regulate this industry. Any excess receipts not needed to regulate HHR machines, as determined by the Executive Director of the Kansas Racing and Gaming Commission and the Director of Accounts and Reports, would be transferred to the Horse Fair Racing Benefit Fund (70.0 percent) and Kansas Horse Breeding Development Fund (30.0 percent).

The Horse Fair Racing Benefit Fund is used to fund the costs associated with conducting a county horse fair meets including the Commission’s regulatory expenses, tote board expenses, background investigations for fair association or associated non-profit organization’s members, purse supplements, operating assistance grants, and the employment of key race officials. Expenditures for capital improvements at racetrack facilities are allowed to receive up to 25.0 percent of the amount of monies credited to the Horse Fair Racing Benefit Fund with the approval of the Commission. If a fair association intends to conduct live horse racing prior to March 1, 2028, then the race is required to occur at Eureka Downs.

The Kansas Horse Breeding Development Fund is used to provide purse supplements, stakes and awards for Kansas-bred horses, and research grants to Kansas regents institutions for equine research. Monies are distributed proportionally based on the various horse breeds that participate in live races.

The 3.0 percent parimutuel tax on HHR machines is estimated to generate \$4,220,453 in FY 2026. After subtracting the Commission’s expenses, the excess receipts not needed to regulate this industry are estimated to total \$3,058,034. The state’s portion of excess HHR tax receipts in FY 2026 are estimated to be distributed as follows: \$2,140,624 to the Horse Fair Racing Benefit Fund and \$917,410 to the Kansas Horse Breeding Development Fund.

For FY 2027, the parimutuel tax on HHR machines is estimated to generate \$11,768,366. After subtracting the Commission’s expenses, the excess receipts not needed to regulate this industry are estimated to total \$9,534,421. The state’s portion of excess HHR tax receipts in FY 2027 are estimated to be distributed as follows: \$6,674,095 to the Horse Fair Racing Benefit Fund and \$2,860,326 to the Kansas Horse Breeding Development Fund.

Parimutuel taxes, license fees, application fees, and fines collected by the state from other parimutuel racing activities, included simulcast racing, are deposited in the State Racing Fund and are used by the Commission to regulate this portion of the racing industry. Any excess receipts generated from these sources not needed to regulate other parimutuel racing activities are

transferred to the State Gaming Revenues Fund and would ultimately be transferred to State General Fund through the State Gaming Revenues Fund end of the year transfer. The excess receipts from other parimutuel racing activities are estimated to transfer \$50,000 to the State General Fund in FY 2026 and \$130,000 in 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 the 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 2018 Legislature allowed the Kansas Lottery to sell lottery tickets from vending machines and requires that up to the first \$8.0 million in net profits tied to these machines will be used for mental health programs at KDADS. 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).

For both FY 2026 and FY 2027, the Legislature 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 total \$9,999,996 in both FY 2026 and FY 2027. 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 \$90,750,000 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 at KDADS (\$7.5 million to the CCSCF and \$2,499,996 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 receive \$21,490,000 in FY 2026. Any additional

### Distribution of Lottery Proceeds

	<u>Gov. Rec. FY 2026</u>	<u>Approved FY 2026</u>	<u>Gov. Rec. FY 2027</u>	<u>Approved FY 2027</u>
<b>Transfers Out:</b>				
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	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total by Formula	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
State General Fund	21,490,000	21,490,000	19,490,000	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	7,500,000	7,500,000
Clubhouse Model Program Fund	2,499,996	2,499,996	2,500,000	2,499,996
Attracting Professional Sports to KS Fund	<u>8,000,004</u>	<u>8,000,004</u>	<u>12,000,000</u>	<u>10,000,004</u>
Total Transfers	\$ 90,750,000	\$ 90,750,000	\$ 92,750,000	\$ 92,750,000

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 \$8,000,004 in FY 2026.

The Legislature approved the Governor’s recommendation to set the overall transfer target at \$92,750,000 in FY 2027. Lottery ticket proceeds for FY 2027 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 2027. Any additional amounts above \$71,490,000 would be transferred to the Attracting Professional Sports to Kansas Fund, which is set to receive \$10,000,004 million in FY 2027. Approved transfers are presented in the table on the previous page.

### 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, it is projected that EDIF will receive \$42,415,000 from the State Gaming Revenues Fund in both FY 2026 and FY 2027. By statute, funds are transferred from the EDIF to the State Housing Trust Fund, the State Water Plan Fund, and the Sheltered Workshop Transition

Fund. The transfers for FY 2026 and FY 2027 remain at the levels approved by the 2025 Legislature. The Legislature deleted the Governor’s recommendations for estimated interest and other revenues of \$1.0 million in FY 2026 and \$750,000 in FY 2027. Overall, EDIF approved revenues and expenditures are estimated to result in an ending balance of \$5.9 million in FY 2026 and \$748,595 in FY 2027.

### Approved Expenditures

The approved expenditures from the EDIF are \$41.2 million for FY 2026 and \$42.6 million for FY 2027. 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 2026 and FY 2027 are summarized in the table on the next page. In addition, EDIF projects are listed in Schedule 2.4 at the back of this report.

### Department of Commerce

For FY 2026, the Legislature lapsed EDIF reappropriations of \$763,518, including \$336,577 from the Registered Apprenticeship Program, \$117,330 from the Creative Arts Industries Commission, \$115,669 from the Rural Opportunity Zones Program, and \$104,488 from the Department’s Operating Grant. The Legislature also deleted \$37,493 in supplemental funding recommended by the Governor for the Creative Arts Industries Commission.

<b>Economic Development Initiatives Fund Summary</b>				
	Gov. Rec. FY 2026	Approved FY 2026	Gov. Rec. FY 2027	Approved FY 2027
Beginning Balance	\$ 8,555,823	\$ 8,555,823	\$ 5,680,389	\$ 5,895,339
Revenues				
Lottery Revenues	42,415,000	42,415,000	42,415,000	42,415,000
Interest & Other Revenues	1,000,000	--	750,000	--
State Housing Trust Fund Transfer	--	--	(2,000,000)	(2,000,000)
State Water Plan Fund Transfer	(2,921,417)	(2,921,417)	(2,000,000)	(2,000,000)
Sheltered Wksp Trans. Fund Transfer	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
State General Fund Transfer	--	--	--	--
Total Available	\$ 48,049,406	\$ 47,049,406	\$ 43,845,389	\$ 43,310,339
Expenditures	42,369,017	41,154,067	43,845,389	42,561,744
Ending Balance	\$ 5,680,389	\$ 5,895,339	\$ --	\$ 748,595

For FY 2027, the Legislature deleted \$3,132,454 from EDIF in enhanced funding recommended by the Governor leaving \$1.0 million for the TOWNS Grant Program, \$750,000 for the Creative Arts Industries Commission, and \$300,000 for the Public Broadcasting Program. The Legislature made further cuts of \$200,000 from the Rural Opportunity Zones Program and \$250,000 from the Sunflower Summer Program. The Legislature continued funding of \$2.0 million for the Statewide Marketing Campaign for High Demand and High Wage Career Fields Program, also known as Level Up Kansas. In previous years, the program was funded by the State General Fund. During the 2025 Legislative Session, for FY 2026, the Legislature removed funding for the Emergency HEAL Grants Program and added and funded a new program, the Rural Remote Workplaces Program. The 2026 Legislature added \$250,000 for the Emergency HEAL Grant Program and added \$250,000 to continue the Rural Remote Workplaces Program for an additional year. The Legislature also included provisional language in the appropriations bill for FY 2026 and FY 2027, requiring the Department to identify positions and associated funding from EDIF for those positions that have been vacant for a part or the entire fiscal year. The funding for the vacant positions will be lapsed. For FY 2026, the amount of the lapse was \$410,307. The amount for FY 2027 will be calculated and lapsed at the end of June 2027.

### Other EDIF Expenditures

The Legislature concurred with the Governor’s recommendations for EDIF expenditures of the State Treasurer, the Kansas Department of Health and Environment, the Department of Agriculture, and the Department of Wildlife and Parks for FY 2026 and FY 2027.

<b>Economic Development Initiatives Fund</b>		
Program or Project	FY 2026	FY 2027
Department of Commerce		
Operating Grant	\$ 9,622,042	\$ 9,752,118
Older Kansans Employment Program	504,000	504,728
Rural Remote Workplaces	1,000,000	250,000
Rural Opportunity Zones Program	851,615	801,603
Semiquincentennial	73,000	--
Senior Community Service Employment	8,400	8,458
Strong Military Bases Program	214,023	214,023
Main Street Program	850,000	853,457
Governor's Council of Economic Advisors	204,500	205,590
Creative Arts Industries Commission	1,000,000	753,329
Public Broadcasting Grants	500,000	800,000
Build Up Kansas	2,625,000	2,625,000
Community Development	658,985	1,673,427
International Trade	1,402,510	1,451,619
Reemployment Implementation	99,000	99,074
Office of Broadband Development	18,013	--
KIT/KIR Programs	2,000,000	2,000,000
Registered Apprenticeship	1,000,000	1,003,144
Small Business R&D Grants	500,000	500,000
Work-Based Learning	714,000	714,000
Rural Champions	150,000	150,000
Sunflower Summer Program	2,868,837	2,750,000
HEAL Grants	1,500,000	1,500,251
Emergency HEAL Grants	--	250,000
Statewide Marketing Campaign	--	2,000,000
Semiquincentennial	--	--
Tourism Division	5,066,142	4,933,765
Total--Department of Commerce	\$ 33,430,067	\$ 35,793,586
Department of Agriculture		
Agriculture Marketing Program	\$ 1,000,000	\$ 1,006,403
Department of Health & Environment		
Healthcare Upskilling Training	\$ 1,000,000	\$ --
State Treasurer		
Talent Grant	\$ 1,500,000	\$ 1,500,000
Department of Wildlife & Parks		
Administration	2,024,000	2,058,661
Parks Program	2,200,000	2,203,094
Total--Wildlife & Parks	\$ 4,224,000	\$ 4,261,755
Total	\$ 41,154,067	\$ 42,561,744

The Legislature approved expenditures of \$134,127 from the EDIF to fund the FY 2027 Pay Plan in the Department of Commerce.

# State Water Plan Fund

Water quality and water supply projects are largely financed through the State Water Plan Fund (SWPF). 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 SWPF appropriations are distributed to the Kansas Department of Health and Environment (KDHE), 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 Department of Wildlife and Parks.

<b>State Water Plan Fund</b>		
	FY 2026 Approved	FY 2027 Approved
Beginning Balance	\$ 24,484,350	\$ 6,667,407
Revenues		
State General Fund Transfer	41,000,000	41,000,000
State Treasurer Transfer	7,000,000	--
EDIF Transfer	2,921,417	2,000,000
Water Technical Assistance	(5,500,000)	(5,000,000)
Water Project Grants	(12,500,000)	(12,000,000)
Fee Revenue	13,566,727	13,500,727
Total Available	\$ 70,972,494	\$ 46,168,134
Expenditures		
Agency Expenditures	64,305,087	44,356,796
Ending Balance	\$ 6,667,407	\$ 1,811,338

FY 2026 began with reappropriated expenditure authority in the amount of \$21.6 million for total approved expenditures from the fund of \$68.3 million. The Governor and the Legislature concurred with the approved FY 2026 transfers from the State General Fund and the Economic Development Initiatives Fund of \$41.0 million and \$2,921,417, respectively. The Legislature added a transfer of \$7.0 million in FY 2026 from the water storage debt payment for Milford and Perry reservoirs account of the State Treasurer to the SWPF.

**Legislative Lapses of Reappropriations.** The Legislature lapsed \$5.0 million of SWPF monies that had been reappropriated to FY 2026 for water funded initiatives including \$1,636,657 for KDHE, \$635,432 for Department of Agriculture, and \$2,685,729 for the Kansas Water Office.

<b>State Water Plan Fund Expenditures</b>		
Project or Program	FY 2026	FY 2027
<b>Department of Agriculture</b>		
Interstate Water Issues	\$ 1,204,668	\$ 559,223
Water Use Study	597,968	257,031
Basin Management	3,724,139	709,128
Irrigation Technology	2,931,480	2,550,000
Crop & Livestock Research	1,450,000	1,450,000
Soil Health Initiative	426,845	400,000
Water Resources Cost Share	4,285,746	4,250,000
Nonpoint Source Pollution Assistance	2,112,210	1,872,123
Conservation District Aid	5,252,706	5,250,000
Conservation Reserve Enhancement	4,939,216	1,562,582
Watershed Dam Construction	3,016,313	3,000,000
Water Quality Buffer Initiative	--	--
Riparian & Wetland Program	328,751	154,024
Streambank Stabilization	2,226,101	2,000,000
Kansas Reservoir Protection Initiative	2,531,720	2,000,000
Musil Center	1,000,000	--
Total--Department of Agriculture	\$ 36,027,863	\$ 26,014,111
<b>University of Kansas</b>		
Geological Survey	\$ 1,755,726	\$ 840,000
<b>Department of Health &amp; Environment</b>		
Contamination Remediation	3,922,175	3,124,049
LEPP	814,988	650,000
Nonpoint Source Program	703,123	455,899
TMDL Initiatives	576,140	400,758
Drinking Water Protection	1,031,000	800,000
Watershed Rest. & Protection Strategy	1,269,000	1,000,000
Aquifer Recharge Basin	74,466	--
Harmful Algae Bloom Pilot Project	172,934	155,934
Water Systems Regionalization Study	--	225,000
Operator Exam Updates	--	300,000
Equus Beds	75,000	75,000
Total--KDHE	\$ 8,638,826	\$ 7,186,640
<b>Kansas Water Office</b>		
Assessment & Evaluation	\$ 2,900,000	\$ 1,231,255
MOU - Operations & Maintenance	893,684	1,293,601
Stream Gaging	698,708	798,708
Technical Assistance to Water Users	739,939	500,000
Reservoir Surveys & Research	580,000	500,000
Water Quality Partnerships	2,214,890	850,000
KS Water Plan Education & Outreach	900,000	400,000
High Plains Aquifer Partnerships	3,500,000	2,000,000
Kansas Reservoir Protection Initiative	25,000	--
Arbuckle Study	300,000	70,000
Water Planning and Project Development	1,500,000	1,230,000
Independent Program Evaluation	450,000	360,000
John Redmond Reservoir Dredging Project	1,500,000	--
HB 2302 Projects	1,455,994	858,024
Total--Kansas Water Office	\$ 17,658,215	\$ 10,091,588
<b>Kansas Department of Wildlife &amp; Parks</b>		
Aquatic Nuisance Species Program	\$ 224,457	\$ 224,457
Total	\$ 64,305,087	\$ 44,356,796

The Legislature also increased FY 2026 expenditures by \$1.0 million for the Musil Center for Sustainable Wheat Production from the SWPF that was not

requested by the Department of Agriculture and was not recommended by the Governor.

In the 2025 Legislative Session the Legislature passed, and the Governor signed SB 125, which transfers \$35.0 million from the State General Fund to the SWPF for FY 2026. The bill then requires transfers of \$5.5 million from the SWPF to the Water Technical Assistance Fund and \$12.5 million from the SWPF to the Water Project Grants Fund. These two special revenue funds support water infrastructure projects across the state.

In the 2026 Legislative Session the Legislature passed, and the Governor signed HB 2462, which continues the State General Fund transfer to the SWPF of \$35.0 million through FY 2028. The bill then requires annual transfers of \$5.0 million from the SWPF to the Water Technical Assistance Fund and \$12.0 million from the SWPF to the Water Project Grants Fund. HB 2462 includes a sunset on July 1, 2029, when the two special revenue funds will be abolished and anything remaining will be transferred to the SWPF.

For FY 2027, the Governor recommended total expenditures of \$42.2 million from the SWPF which included an operating adjustment across budget lines for \$2.6 million in order to maintain a positive fund balance. The Legislature concurred with the Governor's original recommendation to transfer \$41.0 million from the State General Fund to the State Water Plan but removed the operating adjustment recommendation. The Legislature also adjusted the Governor's recommendation by adding \$1.2 million to KDHE, adding \$1.9 million to Department of Agriculture, and removing \$1.1 million from the Kansas Water Office for water planning and project development for total base budget expenditures of \$44.4 million in FY 2027. The Governor recommended six enhancements totaling \$5.0 million to the SWPF for FY 2027 including three enhancements totaling \$2.7 million to KDHE with \$175,000 for the Local Environment Protection Program, \$45,500 for Nonpoint Source Program, and \$2.5 million for Equus Beds; two enhancements totaling \$1.1 million to the Department of Agriculture with \$250,000 to water resources cost share for the Livestock Water Reuse Program and \$873,647 for Aid to Conservation Districts, and one enhancement totaling \$1.1 million to the Kansas Water Office for water planning and project development. For the Department of Health and

Environment, the Legislature removed the Governor's recommendations for enhancements but added \$1.0 million for contamination remediation, \$225,000 for the Water Systems Reorganization Study, and \$300,000 for operator exam updates. The Legislature also concurred with the Governor's recommendation to add \$250,000 from the SWPF to water resources cost share for the Livestock Water Reuse Program and concurred to add another \$873,647 for Aid to Conservation Districts for a total enhancement of \$1.7 million. The Legislature removed the Governor's enhancement recommendation to the Kansas Water Office for water planning and project development. The Governor and the Legislature concur to reduce the transfer to the Economic Development Initiatives Fund by \$921,417 in FY 2027 to \$2.0 million. The Legislature also approved \$1.0 million for the Musil Center for Sustainable Wheat Production which was not requested by the Department of Agriculture or recommended by the Governor.

## Approved Expenditures

The Legislature did not concur with the Governor's SWPF recommendation of \$68.3 million for FY 2026. For FY 2026, the Legislature deleted reappropriation amounts totaling \$5.0 million and added \$1.0 million for the Musil Center for Sustainable Wheat Production which was not requested by the Department of Agriculture or recommended by the Governor. For FY 2027, the Governor recommended expenditures from the SWPF totaling \$42.2 million. The Governor recommended six enhancements totaling \$5.0 million from the SWPF in FY 2027 and recommended an operating adjustment across budget lines totaling \$2.6 million in order to maintain a positive balance in the SWPF. The Legislature did not concur with the Governor's recommendation for FY 2027, but instead approved FY 2027 expenditures totaling \$44.4 million from the SWPF as shown in the table on the following page and in Schedule 2.5 of this publication. The Legislature added back the operating adjustment and added \$3.0 million for the Department of Agriculture and \$1.5 million for KDHE, all from the SWPF, as compared to the Governor's Recommendation. The three tables in this section detail the legislative approved expenditure and revenue estimates for FY 2026 and FY 2027, including the fund balances, approved expenditures by agency, and sources of revenue to the fund.

<b>State Water Plan Fee Revenue</b>		
	FY 2026	FY 2027
Municipal Water Fees	\$ 3,316,100	\$ 3,316,100
Clean Drinking Water Fees	3,034,600	3,034,600
Industrial Water Fees	900,000	900,000
Stock Water Fees	520,000	520,000
Pesticide Registration Fees	1,610,000	1,610,000
Fertilizer Registration Fees	4,000,027	4,000,027
Pollution Fines and Penalties	120,000	120,000
Sand Royalties	66,000	--
Service Charges	--	--
<b>Total</b>	<b>\$ 13,566,727</b>	<b>\$ 13,500,727</b>

### **Kansas Department of Health & Environment**

The Legislature approved \$8.6 million from the SWPF for the KDHE for FY 2026 and \$7.2 million for FY 2027. The FY 2026 approved amount is \$1.6 million below the amount recommended by the Governor due to reappropriation lapses. For FY 2027, the approved amount includes enhanced funding totaling \$1.5 million, which includes \$1.0 million for contamination remediation, \$225,000 for a regionalization feasibility study, and \$300,000 for operator exam updates for drinking water operators. The Legislature did not adopt the Governor’s recommended SWPF operating adjustment of \$488,240. The total enhanced funding also varies from the Governor’s recommendation of \$2.7 million, which included \$175,000 for the Local Environmental Protection Program, \$45,500 for the Nonpoint Source Technical Assistance, and \$2.5 million for remediation of the Equus Beds Aquifer. The Governor’s recommendation also funded the operator exam updates from the State General Fund.

### **University of Kansas**

The Governor recommended \$791,028 from the SWPF for the Kansas Geological Survey in FY 2027. The Legislature increased SWPF expenditures for the Kansas Geological Survey by \$48,972 and approved expenditures of \$840,000 in FY 2027.

### **Department of Agriculture**

The Legislature approved \$36.0 million from the SWPF for the Kansas Department of Agriculture for FY 2026

and \$26.0 million for FY 2027. The FY 2026 approved amount is different from the amount recommended by the Governor for an increase of \$364,568 total with \$1.0 million added for the Musil Center for Sustainable Wheat Production which was not requested by the agency less a lapse of \$635,432 reappropriation for water quality buffer initiatives in the Department of Agriculture State Water Plan Fund. For FY 2027, the Legislature concurred with the Governor’s recommendation to add two enhancements for \$250,000 to water resources cost share for livestock water reuse and \$873,647 for Aid to Conservation Districts. In addition, the Legislature added another \$873,647 for Aid to Conservation Districts and \$1.0 million for the Musil Center for Sustainable Wheat Production in the Department of Agriculture State Water Plan Fund.

### **Kansas Water Office**

The Legislature approved \$17.7 million from the SWPF for the Kansas Water Office for FY 2026 and \$10.1 million for FY 2027. The FY 2026 approved amount is different from the amount recommended by the Governor due to \$2.7 million that the Legislature lapsed for the following reappropriation amounts: \$22,729 for assessment and evaluation, \$24,704 for reservoir and water quality research, \$788,750 for water quality partnerships, \$250,946 for education and outreach, \$895,854 for High Plains Aquifer Partnerships, \$64,888 for reservoir protection initiative, \$66,786 for Equus Beds, and \$571,072 for HB 2302 Projects, all from the State Water Plan Fund. For FY 2027, the Governor recommended an operating adjustment of \$654,602 total across budget lines for the Kansas Water Office State Water Plan Fund in order to maintain a positive fund balance; however, the Legislature added back the operating adjustment amounts. The Governor also recommended one enhancement of \$1.1 million for water planning and project development in the Kansas Water Office State Water Plan Fund that was removed by the Legislature.

### **Department of Wildlife & Parks**

The Governor’s budget included a reduction of \$13,086 from the State Water Plan Fund in FY 2027 in order to balance the SWPF. The Legislature restored this cut which will bring the agency’s SWPF total to \$224,457.

**State Employee Pay Plan**

The Legislature approved pay increases for benefits eligible employees effective June 20, 2026. Under the approved plan, benefits-eligible classified and unclassified employees in the executive branch, Board of Regents, and universities will receive a 1.0 percent increase. This increase does not address employees that are paid below average market rates and does not meet the increased costs of living. The Legislature excluded the following groups of employees from receiving any increases: judges and justices of the Judicial Branch; non-judge employees 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. Based on the fall revenue estimates, the Legislature stated that there was not enough State General Fund money available to give employees a market rate adjustment or cost of living increase. The Legislature expressed that they do not like to give across the board increase; however, they gave themselves a 4.5 percent increase and the rest of the Legislative Branch employees a 10.0 percent increase. These increases are described below in greater detail under the Legislative Branch Pay Plan section.

To support the approved 1.0 percent pay plan, on June 3, 2026, the State Finance Council approved \$34.1 million from all funding sources, including \$13.2 million from the State General Fund, \$18,659 from the State Water Plan Fund, \$134,127 from the Economic Development Initiatives Fund, \$4,606 from the Children’s Initiatives Fund, and \$1,802 from the Kansas Endowment for Youth Fund. Of the \$34.1 million for the FY 2027 Pay Plan \$321,973 million is attributable to off-budget funding.

**Vacant Position Funding Lapse**

2026 House Bill 2513 Section 152 provides that agencies will lapse State General Funds (SGF) that were to be used for salaries and wages during FY 2026,

**Vacant Position Lapse FY 2026**

Agency Name	SGF Lapse
Department of Administration	\$ 246,340
Office of the Child Advocate	99,957
Kansas Human Rights Commission	46,808
Department of Commerce	32,711
Department of Revenue	338,184
Board of Tax Appeals	7,242
Public Disclosure Commission	7,613
Governor	144,824
Attorney General	364,469
Legislature	144,810
Legislative Post Audit	26,904
Revisor of Statutes	234,759
Judicial Council	39,750
Dept for Aging & Disability Services	133,168
Department of Health & Environment	1,153,893
Office of Veterans Services	282,542
School for the Blind	29,159
School for the Deaf	543,489
Board of Regents	8,514
Emporia State University	13,650
Fort Hays State University	77,856
Kansas State University	50,846
Kansas State University--Vet Med	5,848
University of Kansas Medical Center	562,865
Wichita State University	204,788
Kansas Historical Society	53,928
State Library	12,266
Norton Correctional Facility	609,018
Adjutant General	461,943
Kansas Bureau of Investigation	671,650
Kansas Sentencing Commission	67,524
Kansas Department of Agriculture	271,296
Kansas Water Office	28,444
Total	\$ 6,977,058
	EDIF Lapse
Department of Commerce	\$ 410,307

in situations where positions were vacant for a specified period of time. Similarly, section 64(q) of the bill requires the lapse of the Economic Development Initiatives Funds (EDIF) associated with positions that have been vacant for part of the fiscal year in the Department of Commerce. The Office of Personnel

Services tracked all vacant positions for FY 2026. Using that detailed information, the Division of the Budget matched the budgeted SGF and EDIF portion for each individual position and calculated the amount of SGF and EDIF funding associated with the amount of time each position was vacant. From the total for all positions for each agency, the total amount of SGF and EDIF shrinkage included in the approved budget was deducted to arrive at the initial calculation for the amount to be lapsed by agency.

Agencies were asked to review the list of vacant positions and determine if any expenditures were made in support of these positions during FY 2026, which would result in reducing the amount of SGF and EDIF that would be lapsed. Examples of such expenditures included: temporary salary increases given to current employees who covered the duties of the vacant position; overtime expenditures that occurred as a result of the vacancy; temporary staffing or contract labor that had to be utilized due to the vacancy. Agencies provided a detailed accounting of the expenditures and justifications for a reduction in the amount to be lapsed.

On June 1, 2026, the Director of the Budget certified to the Director of Accounts and Reports the amounts by agency to be lapsed from the SGF and the EDIF. The State General Fund totaled \$6,977,058 and the Economic Development Initiatives Fund totaled \$410,307. For FY 2026, the Board of Indigents Defense was exempted from the lapse requirement. The Legislature added similar lapse language for SGF and EDIF funded vacant positions in FY 2027.

## Statewide Summary of Salaries

**Department of Commerce.** The Legislature included provisional language in the appropriations for FY 2026 and FY 2027 requiring the Department of Commerce to identify positions and associated EDIF funding for those positions that have been vacant for a part of or the entire fiscal year. For FY 2026 \$410,307 from the EDIF was lapsed. The associated Economic Development Initiatives Fund funding for the vacant positions will be calculated at the end of FY 2027 and lapsed.

**Kansas Lottery.** The Legislature removed 5.00 positions for both FY 2026 and FY 2027. The reduction

represents positions that have remained vacant for over one year and will likely not have an impact on its operations.

**Department of Revenue.** The Legislature removed 10.63 positions for FY 2026 and 28.63 positions for FY 2027. The Special Committee on the State Budget removed 10.63 positions from both fiscal years as part of a global motion to delete additional positions above the FY 2026 amount recognized by the Legislature. The Legislature further reduced positions by 18.00 positions that represent positions that have remained vacant for over one year.

**Board of Technical Professions.** The Legislature did not approve the Board of Technical Professions' request for 1.00 position and related cost of \$89,000 from the Technical Professions Fee Fund for FY 2027. The request would have included an Assistant Executive Director position to assist with licensing and operating functions for the agency and long-term vision and strategic planning. The Governor recommended adding this 1.00 position with \$89,000 additional funding.

**Attorney General.** The Legislature approved 8.50 new positions for FY 2026 and 10.50 new positions for FY 2027. For FY 2026, 1.00 position will support the Land and Military Instillation Protection Act, 0.50 position will support scrap metal investigations, 1.00 will support the Regulatory Sandbox Program, and 6.00 positions will support the Office of Inspector General. The new positions for FY 2027 for the scrap metal protection investigations, the Regulatory Sandbox Program, and the Office of Inspector General are identical to FY 2026. In addition, the Legislature added 1.00 additional position for the Land and Military Instillation Protection Act and added 1.00 position for investigating consumer complaints.

**Secretary of State.** The Legislature removed 0.47 positions in both FY 2026 and FY 2027. The associated annual salary and wage expenditures remain in the agency's approved budget for both years.

**Legislative Agencies.** Included in each of the five legislative agency budgets, a 10.0 percent salary increase for non-legislator positions, and a 4.4 percent salary increase for legislators was approved by the Legislature in FY 2027. The total net cost of this salary plan totals \$1.6 million, all from the State General Fund. This is contrasted with the Legislature approving

a 1.0 percent general salary increase for most state employees; however, the Legislature excluded additional funding for the Judicial Branch for a pay plan in FY 2027.

**Legislature.** The Legislative Coordinating Council hired a new Chief Information Technology Officer that began the position in December 2025. As a result, the Legislature added \$127,380 in FY 2026 and \$254,760 in FY 2027, all from the State General Fund, to account for this new hire. This addition also increased the FTE position count by 1.00 in both FY 2026 and FY 2027. This new position was included in the Governor's recommendation, as it was in the base budget in the agency's submission.

The Legislature's approved budget includes \$211,200 from the State General Fund in FY 2027 for the hiring of a Chief Information Security Officer. This addition also increased the FTE position count by 1.00 in FY 2027. This new position was included in the Governor's recommendation, as it was in the base budget in the agency's submission.

Included in the agency's operations State General Fund appropriation, the Legislature increased FY 2027 expenditures by \$250,000 from the State General Fund for 2.00 FTE Fiscal Integrity Auditors. In addition, through an appropriations proviso, the Legislature authorized the new positions to have unlimited access to all state technology systems, including human resources, accounting, and budgeting software. The Governor vetoed this section of the appropriations bill and the veto was sustained; however, the funding for the positions remained in the Legislature's operating appropriation.

**Judiciary.** The Legislature deleted a 0.50 position associated with the Elder Justice Innovation Grant as well as 1.00 Specialty Courts Coordinator position in FY 2026 and FY 2027. For FY 2027, the Legislature also deleted 1.00 Court Services Juvenile Coordinator position and associated funding totaling \$103,296 from the State General Fund. The Legislature did not approve the Judiciary's request for a non-judge salary increase totaling \$3.3 million from the State General Fund in FY 2027. The Legislature also did not include Judicial Branch employees in the statewide pay plan for FY 2027.

**Kansas Office of Early Childhood.** For FY 2027, the Governor's recommendation included the transfer of several programs from multiple agencies to the Kansas Office of Early Childhood pursuant to 2025 HB 2045. The Legislature approved the transition as recommended, which will include the addition of 88.00 positions under the new Office. This reflects a transfer of 52.00 positions from the Department of Health and Environment, 26.00 positions from the Department for Children and Families, 8.00 positions from the Department of Education, and 1.00 position from the Governor's Office. There is also 1.00 new position for a Child Care Ombudsman that was created under 2025 HB 2045. The Legislature did not adopt the Governor's recommendation to add \$92,872 from the State General Fund for the Ombudsman position and instead directed the position to be funded within existing resources.

**School for the Blind.** The Legislature approved a request by the School for the Blind to have its teachers in parity in the current school year with USD 233—Olathe in FY 2026, as well as current parity in the same school year for FY 2027. The current statute requires teacher parity with USD 233—Olathe at least of amounts as of the prior school year for the current school year for the School for the Blind. In addition, the Legislature added funding to finance an additional six school days in both FY 2026 and FY 2027. Altogether, the Legislature appropriated an additional \$227,145 in FY 2026 and \$286,745 in FY 2027 for these initiatives.

**School for the Deaf.** The Legislature approved a request by the School for the Deaf to have its teachers in parity in the current school year with USD 233—Olathe in FY 2026, as well as current parity in the same school year for FY 2027. The current statute requires teacher parity with USD 233—Olathe at least of amounts as of the prior school year for the current school year for the School for the Blind. In addition, the Legislature added funding to finance an additional six school days in both FY 2026 and FY 2027. Altogether, the Legislature appropriated an additional \$430,900 in FY 2026 and \$447,300 in FY 2027 for these initiatives.

**State Fire Marshal.** The Legislature added \$87,457 in FY 2026 and \$85,458 in FY 2027 from the Fire Marshal Fee Fund to support 1.00 new IT position.

## Statewide Salaries & Wages

	FY 2026 <u>Gov. Rec.</u>	FY 2026 <u>Approved</u>	FY 2027 <u>Gov. Rec.</u>	FY 2027 <u>Approved</u>
Authorized Positions				
Classified Regular	338,776,263	338,249,053	324,580,810	344,434,630
Classified Temporary	3,138,211	3,138,211	3,243,373	3,246,764
Unclassified Regular	2,655,219,178	2,655,213,927	2,686,643,183	2,708,425,391
Other Unclassified	<u>280,170,443</u>	<u>280,170,443</u>	<u>280,793,074</u>	<u>281,537,020</u>
Authorized Total	\$ 3,277,304,095	\$ 3,276,771,634	\$ 3,295,260,440	\$ 3,337,643,805
Shift Differential	7,209,487	7,209,487	7,313,123	7,179,898
Overtime	31,489,089	31,489,089	31,245,325	31,245,325
Holiday Pay	12,068,616	12,068,616	11,774,874	11,790,399
Longevity	<u>2,776,097</u>	<u>2,776,097</u>	<u>2,808,060</u>	<u>2,808,060</u>
Total Base Salaries	\$ 3,330,847,384	\$ 3,330,314,923	\$ 3,348,401,822	\$ 3,390,667,487
Employee Retirement				
KPERS	157,492,890	157,522,711	156,922,042	157,789,918
Deferred Compensation	813,435	813,435	802,310	823,285
TIAA	127,311,924	127,311,924	127,652,988	128,925,337
Kansas Police & Fire	19,389,432	19,389,432	19,250,547	19,433,757
Judges Retirement	11,186,483	11,186,483	10,202,354	10,202,354
Security Officers	<u>23,208,414</u>	<u>23,208,414</u>	<u>22,806,522</u>	<u>23,003,515</u>
Retirement Total	\$ 339,402,578	\$ 339,432,399	\$ 337,636,763	\$ 340,178,166
Other Fringe Benefits				
FICA	231,425,615	231,431,863	234,038,261	235,926,570
Workers Compensation	18,514,208	18,515,471	17,732,935	17,893,388
Unemployment	161,033	161,086	355,001	356,847
Retirement Sick & Annual Leave	15,591,620	15,592,035	16,890,731	17,021,461
Employees' Health Insurance Benefits	<u>470,090,325</u>	<u>470,148,385</u>	<u>502,929,052</u>	<u>503,016,426</u>
Total Fringe Benefits	\$ 1,075,185,379	\$ 1,075,281,239	\$ 1,109,582,743	\$ 1,114,392,858
Subtotal: Salaries & Wages	\$ 4,406,032,763	\$ 4,405,596,162	\$ 4,457,984,565	\$ 4,505,060,345
(Shrinkage)	(102,831,059)	(111,478,485)	(100,343,622)	(138,001,594)
Total Salaries & Wages	\$ 4,303,201,704	\$ 4,294,117,677	\$ 4,357,640,943	\$ 4,367,058,751
State General Fund Total	\$ 1,715,798,127	\$ 1,706,987,056	\$ 1,748,843,670	\$ 1,737,956,046
Total State Positions	42,572.91	42,296.57	42,845.68	42,684.31

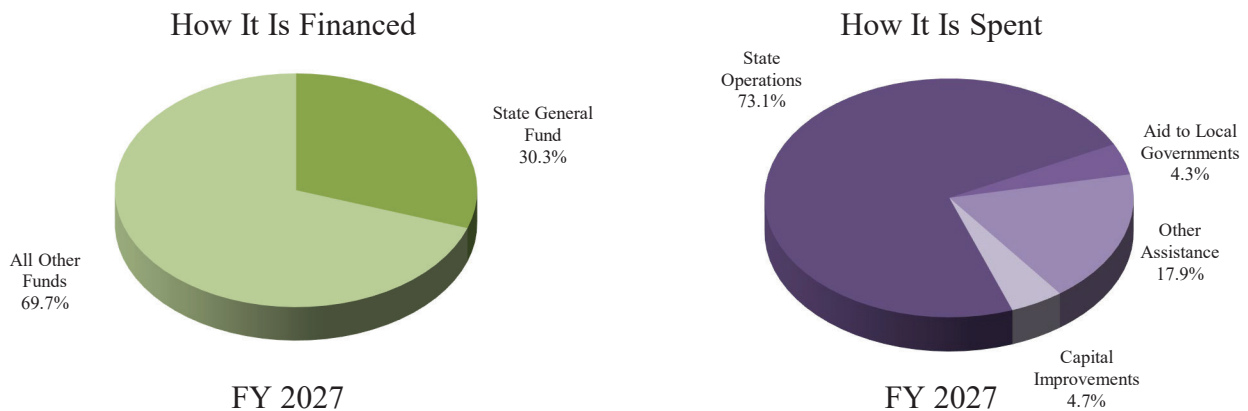
*Amounts include all off budget salary expenditures. The FY 2027 state employee pay plan approved by the State Finance Council is within the individual salaries and wages category totals. The State General Fund amounts for FY 2027 will not match schedule 1.2 because the Governor's pay plan was below the line.*

# 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 7.9 percent of total approved all funds expenditures for the FY 2026 budget and 7.6 percent of total approved all-funds expenditures for the FY 2027 budget.

For FY 2026, the Legislature approved total expenditures of \$2.2 billion from all funding sources for the General Government function of government. The total includes \$670.8 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 \$9.5 million from all funding sources and an increase of \$1.6 million from the State General Fund. For FY 2027, the Legislature approved total expenditures of more than \$2.0 billion from all funding sources, including \$610.7 million from the State General Fund. As compared to the Governor’s recommendation, the FY 2027 approved amount represents a net increase of \$20.8 million from all funding sources and a net increase in State General Fund expenditures totaling \$18.1 million.



## Executive Branch Agencies

**Department of Administration.** The Governor recommended expenditures totaling \$195.1 million in FY 2026, including \$145.1 million from the State General Fund. The Legislature lapsed the reappropriation of \$88,252 from the State General Fund in FY 2026 from the Operating Expenditures account as well as \$246,340 from the State General Fund associated with vacant positions. The approved reportable budget for FY 2026 totals \$194.8 million, including \$144.8 million from the State General Fund.

The Governor recommended a reportable budget totaling \$175.5 million in FY 2027, including \$129.0 million from the State General Fund. The Legislature

added \$11.0 million from the State General Fund for debt service for the Kansas State University (KSU) Animal Diagnostic Lab. 2025 SB 125 authorized KSU to bond up to \$128.0 million to construct a lab for critical animal disease detection, surveillance, and outbreak response. The Department of Administration will pay the debt service on the bonds. The Legislature concurred with the Governor’s recommendation to add \$15,000 for Cedar Crest living quarter expenses in FY 2027. In addition, the Legislature lapsed 1.5 percent of funds appropriated and reappropriated for operating expenditures, including salaries and wages, contractual services, commodities, and capital outlay. The Legislature excluded expenditures for aid to locals, capital improvements, debt service, and other assistance or are appropriated for a specific project or purpose. As

a result, \$129,631 from the State General Fund was lapsed from the FY 2027 budget. The Legislature approved a total reportable FY 2027 budget of \$186.5 million, including \$139.9 million from the State General Fund.

The Legislature added several provisions in 2026 HB 2513 that affect state policies and financial processes but did not immediately alter budgeted expenditures published in this report. A provision was added requiring the Department of Administration to collect rental payments in an amount of \$11 per square foot from any nonstate entity that leases or is assigned office space in the State Capitol Building in FY 2027. This provision was vetoed by the Governor. This veto was sustained.

Language was also added requiring the Department of Administration to develop and operate a single, searchable website accessible by the public at no cost that includes information concerning nonprofit and nongovernmental organizations that received appropriated funds from the state in FY 2026. The website must include organizational information, a complete listing of all government funding received in FY 2026, the total number of years the organization has received state funds, the total amount of state funds received during FY 2026 itemized by funding, agency and program, and a one-page document providing an explanation for a per-unit cost calculation for services provided using state funds. These provisions also require all agreements entered into by any state agency with a nonprofit or nongovernmental organization to include clauses that require the organizations to provide this information. The Department is required to compile and place all such information on the website for FY 2020 through FY 2025. The requirements are limited to organizations that receive at least \$50,000 in any fiscal year. These provisions were vetoed by the Governor. The veto was sustained.

Additional provisions were approved by the Legislature that change the process of how the state will award funding to applicants. The Department of Administration must require all applicants requesting state appropriated funds in FY 2027 to provide certain information, including a statement of purpose describing the public need that the program is intended to address as well as baseline and target outcome metrics. No program will be eligible for funding unless such metrics and justification are submitted with the

application. The provisions require funding to be awarded on a performance-based payment structure with recipients first receiving 50.0 percent of funds awarded, while the remaining 50.0 percent will be distributed upon certification by the Department of Administration that the program has demonstrated measurable progress toward the declared outcome metrics. The provisions require the Department to review all programs that received funding in FY 2016 through FY 2026 and compile available data on the measurable outcomes of such programs. The provisions do not apply to federal programs. These provisions were vetoed by the Governor but overridden by the Legislature.

The Legislature also added language allowing any employee or member of the Legislature to park in state lots not secured by a gate or barrier arm from 5:00 p.m. to 11:00 p.m. The Governor vetoed the provisions, but the veto was overridden by the Legislature.

The appropriations bill also included provisions allowing the House of Representatives and Senate fiscal integrity auditors to have unlimited access to all state technology systems and software, including systems related to accounting, budgeting, and personnel management. These provisions were vetoed by the Governor. The veto was sustained.

In addition, the Legislature included language transferring the entire amount of the Friends of Cedar Crest Endowment Fund to the Topeka Community Foundation in FY 2027. Provisions were also added to allow state agencies to provide a prospective employee with the details of any outstanding financial obligation preventing employment due to state tax clearance requirements. State agencies will be allowed to extend an offer of employment to a prospective employee in instances where the only reason for denying employment is failure to receive a tax clearance, with certain conditions on the prospective employee to settle the obligation.

**Office of Information Technology Services.** The Governor recommended expenditures totaling \$34.0 million in FY 2026, including \$31.2 million from the State General Fund, and \$32.8 million in FY 2027, including \$31.3 million from the State General Fund. The Legislature concurred with the Governor for FY 2026. For FY 2027, the Legislature lapsed 1.5 percent of funds appropriated and reappropriated for operating

expenditures, including salaries and wages, contractual services, commodities, and capital outlay. The Legislature excluded expenditures for aid to locals, capital improvements, debt service, and other assistance or are appropriated for a specific project or purpose. As a result, \$206,977 from the State General Fund was lapsed from the FY 2027 budget. The Legislature approved a total reportable FY 2027 budget of \$32.6 million, including \$31.1 million from the State General Fund.

**Kansas Human Rights Commission.** The Governor recommended \$1,729,759, including \$1,207,306 from the State General Fund for FY 2026. The Legislature decreased the agency's budget by \$670, which represents the agency's State General Fund reappropriation. The Legislature concurred with the Governor's FY 2027 budget recommendation.

**Board of Indigents Defense Services.** The Legislative approved amount for FY 2026 totals \$66.2 million from all funding sources, with \$65.1 million from the State General Fund. The approved amount includes an additional \$984,577 for assigned counsel costs and \$15,000 for server replacement all from the State General Fund. The Legislature also lapsed \$10,289 of reappropriated State General Funds. The Governor's recommendation of \$75,500 from the State General Fund for cell phones data plans was not adopted by the Legislature. For FY 2027, the approved amount totals \$68.2 million, including \$67.1 million from the State General Fund. The Legislature approved a total of \$600,000 from the State General Fund for salary increases for Public Defender positions, which is \$200,000 less than the Governor's recommendation. The Governor recommended \$2.0 million for expert witness expenditures from the State General Fund, while the Legislature only approved \$1.0 million from the State General Fund. The approved amount also does not include the Governor's recommendation of \$75,500 from the State General Fund for cell phone expenditures. Both fiscal years will support 285.23 positions.

**Department of Commerce.** For FY 2026, the Legislature approved \$225.4 million, including \$51.2 million from the State General Fund and \$33.4 million from the Economic Development Initiatives Fund (EDIF) and 317.00 positions. The Legislature lapsed \$32,711 for the State General Fund for vacant positions. The Legislature also deleted \$801,011 EDIF, including

\$763,518 in reappropriations and \$37,493 in supplemental funding for the Creative Arts Industries Commission Program, and also lapsed \$410,307 EDIF for vacant positions. See the State Employees section for discussion of funding lapsed for vacant positions.

The Legislature appropriated \$175.7 million, including \$3.5 million from the State General Fund and \$35.8 million from EDIF for new and existing economic development initiatives in FY 2027 for 317.00 positions. The Legislature deleted \$3.1 million from EDIF from the Governor's recommendation including \$1.7 million for the TOWNS Grant Program in the Community Development Division, \$1.3 million for the Creative Arts Industries Commission Program and \$200,000 for the Public Broadcast Grants Program. The Legislature further reduced the agency's EDIF funding by \$200,000 for the Rural Opportunity Zones Program and \$250,000 for the Sunflower Summer Program.

The Legislature added \$3.0 million from the State General Fund for the continuation of the Cybersecurity Center for Excellence Program. The Legislature added \$2.0 million EDIF for the continuation of the statewide marketing campaign, otherwise known as Level Up Kansas and \$250,000 EDIF to continue the Rural Remote Workplaces Program. The Legislature also appropriated \$250,000 EDIF for the Emergency HEAL Program, which the 2025 Legislature deleted funding for in FY 2026 approved budget. The funding was restored in order to provide for possible emergency requests.

In addition, the Legislature added \$18.0 million from the American Rescue Plan State Relief-Federal Fund (ARPA), including \$2.0 million for Beyond Visual Line of Sight Unmanned Aerial Systems infrastructure, navigation, operations, and commercialization support and \$6.0 million for the Moderate Income Housing Grants Program for housing development and supporting infrastructure with not less than 50.0 percent directed to rural communities. If ARPA is not available for the Moderate Income House Grants Program, the \$6.0 million transfer will be made from the State General Fund. The balance of \$10.0 million in ARPA funding will be used for attracting and developing new businesses to Kansas, which will also be funded with a transfer of \$10.0 million from the Build Kansas Matching Grant Fund in the Office of the State Treasurer to the Department's new Build Kansas

Attracting Businesses Fund for a total expenditure of \$20.0 million. The Legislature also included in the Department's budget for FY 2027 and FY 2028, the transfer of 25.0 percent of the balance in the Attracting Professional Sports to Kansas Fund to the State Finance Council's Home and Community-Based Services Fund to be further transferred and split between the Kansas Department for Aging and Disability Services' Community Crisis Stabilization Centers Fund and the Clubhouse Model Program Fund. The funding will be used for mental health services.

In addition, for FY 2027, the Legislature decreased the transfers to the Attracting Powerful Economic Expansion (APEX) Program from the State General Fund. The Governor recommended \$18.0 million be transferred from the State General Fund to the Attracting Powerful Economic Expansion Payroll Incentive Fund and \$5.0 million be transferred to the Attracting Powerful Economic Expansion New Employee Training and Education Fund. The Legislature reduced the transfers to \$7.0 million and \$3.0 million, respectively.

The Legislature also included provisional language in the appropriations bill for FY 2026 and FY 2027 to specify that funding previously appropriated for the 2026 World Cup Event must be used for the security and transportation plan as determined by the FIFA World Cup 26 Kansas City Committee. For FY 2026 and FY 2027, the Department will be required to identify positions and associated funding from EDIF for those positions that have been vacant for a part of or the entire fiscal year and lapse the funding. The Legislature passed additional provisional language requiring the Department, for FY 2026 and FY 2027, to add to its transparency database and report to legislative committees the amount offered and claimed for the investment tax credit, payroll incentive, training incentive and relocation incentive under the APEX program as well as information regarding the investment tax credit, to specify which amount was applied to the taxpayer's tax liability and which amount was refunded to the taxpayer. The Governor vetoed this last proviso. The veto was sustained.

**Kansas Lottery.** The Legislature removed 5.00 positions for both FY 2026 and FY 2027. The reduction represents positions that have remained vacant for over one year and will likely not have an impact on its operations.

The Legislature approved the Governor's recommendation to set the overall lottery ticket transfer target at \$90,750,000 in FY 2026. For FY 2027, the overall lottery ticket transfer target of \$92,750,000 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 2026 and FY 2027 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 \$430.3 million in gaming facility revenue in FY 2026, which is an increase of \$4.9 million from the \$425.4 million that was estimated in October 2025. For FY 2027, the net gaming revenue estimate was \$433.0 million, which is an increase of \$8.4 million from the \$424.6 million that was estimated in October 2025.

The latest consensus revenue estimates for FY 2026 and FY 2027 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 \$185.0 million for FY 2026, which is an increase of \$30.0 million from the amount estimated in October 2025. For FY 2027, sports wagering revenue will total \$180.0 million, which is an increase of \$25.0 million from the October 2025 estimate. A complete explanation of lottery and gaming revenues can be found in the Budget Issues section.

**Kansas Racing & Gaming Commission.** The Legislature accepted the Governor's recommendation for FY 2026 to include an additional \$100,000 from the State Racing Fund to purchase computers, a fingerprinting system, expansion of backgrounding system, and office equipment needed to regulate historical horse race machines.

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. For historic horse race machines, any excess receipts not needed by the Commission to regulate this industry and the certified excess amount

will transfer 70.0 percent to the Horse Fair Racing Benefit Fund and 30.0 percent of the to the Kansas Horse Breeding Development Fund. The excess receipts from other parimutuel racing activities are ultimately transferred to State General Fund through the State Gaming Revenues Fund end of the year transfer. The Commission last made a transfer to the State Gaming Revenues Fund in FY 2004. A complete explanation of parimutuel racing revenue can be found in the Gaming Revenue Budget Issues section.

**Department of Revenue.** The Legislature did not approve the Governor's recommendation to provide supplemental funding from the Division of Vehicles Operating Fund in FY 2026 to fund increased production costs related to digital license plate conversion and distribution (\$4.0 million) and to fund the vendor requirements to extend its contract that provides all software, hardware, and services necessary for the generation of the states' driver's license and identification cards (\$2,540,000).

The Legislature also lapsed the State General Fund reappropriation amount of \$16,786 for FY 2026. The Legislature did not recognize the additional \$64,612 in expenditures from the Taxpayer Notification Costs Fund in FY 2026 to reimburse counties for the printing and postage costs for mailing out the revenue neutral rate notification but did recognize the State General Fund transfer to support these expenditures. The Legislature also removed 10.63 positions for FY 2026.

For FY 2027, the Legislature did not approve the Governor's recommendation to provide \$4.0 million from the Division of Vehicles Operating Fund to fund increased license plate production costs or \$1,717,00 for increased costs for driver's license and identification cards. The Legislature authorized an \$11 license plate fee on personalized and distinctive license plates that do not apply to any military or veteran license plates to help reimburse for the Department's actual costs to produce and mail out license plates. No expenditures were included in the budget, but the Division of Vehicles Operating Fund went from a limited fund to a no-limit fund to account for any additional expenditures.

The Legislature reduced the Department's State General Fund appropriation by \$266,549 in FY 2027. The routine State General Fund budget allocation issued by the Division of the Budget that increased the FY

2027 State General Fund amount by \$184,291 over the FY 2026 approved amount to account for changes in health insurance and KPERS rate changes. In a global motion by the Special Committee on the State Budget, the Legislature interpreted this as an attempt by the agency to restore the 1.5 percent State General Fund haircut implemented for certain agencies after the 2025 Legislative Session. Instead of removing the budget allocation increase, the Legislature reduced the budget by \$266,549 which was the previous haircut amount.

The Legislature reduced the State General Fund appropriation by \$1,500, by not including specific funding for official hospitality in the operating expenditure account. The Legislature also removed 28.63 positions for FY 2027.

## Regulatory Fee Agencies

**Department of Credit Unions.** The Legislature concurred with the Governor recommendation of supplemental funding of \$329,769 for both FY 2026 and FY 2027 to fill two vacant positions as well as for increased expenses for examiner training and examiner software both of which have previously been provided by the National Credit Union Administration (NCUA). The NCUA is a federal agency that regulates federally chartered credit unions and partners with the Department on examinations of state-chartered credit unions and provides training and examination software to states. The NCUA has recently had to reduce its budget based on federal budget cuts. The Legislature added provisional language in the appropriations bill that would make the supplemental funding for FY 2027 contingent upon whether the Department will be granted access to the NCUA's software and training program as provided in the past. If the Department reports to the Legislature that it has been granted access to NCUA's software and training program, then the Department's expenditure limitation as approved for FY 2027 would be reduced accordingly.

**Public Disclosure Commission.** The Governor recommended expenditures totaling \$889,151 in FY 2026 and \$894,057 in FY 2027 from all funding sources. The Legislature lapsed \$7,613 from the State General Fund in FY 2026 associated with vacant positions. For FY 2027, the Legislature lapsed 1.5 percent of funds appropriated and reappropriated for operating expenditures, including salaries and wages,

contractual services, commodities, and capital outlay. The Legislature excluded expenditures for aid to locals, capital improvements, debt service, and other assistance or are appropriated for a specific project or purpose. As a result, \$8,587 from the State General Fund was deleted from the FY 2027 budget. The Legislature approved expenditures totaling \$881,538 in FY 2026, including \$582,326 from the State General Fund, and \$891,502 in FY 2027, including \$569,917 from the State General Fund.

**Board of Nursing.** The Governor recommended expenditures totaling \$4.2 million in FY 2026 and \$4.3 million in FY 2027 from agency fee funds. The Legislature concurred with the Governor for FY 2026. For FY 2027, the Legislature established the Nurse Fair Treatment Recovery Fund to pay any eligible claims for non-clinical harms related to licensure and professional standing. The Legislature authorized a transfer of \$500,000 from the Board of Nursing Fee Fund to the Nurse Fair Treatment Recovery Fund. The Governor vetoed these provisions, and the veto was sustained. The Legislature also added language prohibiting the Board of Nursing from increasing fees during FY 2027.

**Board of Technical Professions.** The Legislature concurred with the Governor's FY 2026 recommendation. For FY 2027, the Legislature did not approve the agency request for \$89,000 for a 1.00 Assistant Executive Director position to assist with licensing and operating functions for the agency and long-term vision and strategic planning. The Governor recommended adding this 1.00 position with \$89,000 additional funding.

## Executive Branch Elected Officials

**Office of the Governor.** For FY 2026, the Governor recommended and the Legislature approved expenditures totaling \$102,000, all from the State General Fund, to finance the new Executive Director for the Office of Early Childhood, as the agency ramps up to begin as a new agency in July 2026. The Office of the Governor used a vacant position for this new position for half of the fiscal year.

The Legislature increased the grants for Children's Advocacy Centers (CAC) by \$2.7 million in FY 2027. This additional funding resulted in an appropriation for this grant totaling \$7.3 million, all from the State

General Fund. CAC is a comprehensive child-centered program based in a facility that provides an immediate and compassionate response to an abused child. The program's grants are coordinated by the Governor's Grants Office.

In addition, the Legislature, through an appropriations proviso, required that expenditures for CACs to be "funded in order of the date of establishment starting with the most recently established child advocacy center." The Governor vetoed this proviso but left the funding for the CACs. The Governor's veto was sustained.

**Attorney General.** The approved budget for FY 2026 totals \$90.4 million from all funding sources, including \$22.1 million from the State General Fund. The Governor recommended lapsing \$45,702 of reappropriated funds from the Litigation Costs account of the State General Fund because the agency typically has leftover funds each year; however, the Legislature did not lapse those funds. The Legislature added a total of \$293,187 from the State General Fund and 8.50 positions. Of that amount, \$28,849 and 1.00 position is for the Land and Military Instillation Protection Act, \$13,265 and 0.50 position is for scrap metal investigations, \$32,454 and 1.00 position is for the General Regulatory Sandbox Program, and \$218,619 and 6.00 positions are to expand the Office of Inspector General. The budget will support a total of 214.60 positions.

The Legislature approved \$76.5 million from all funding sources, including \$14.7 million from the State General Fund, for FY 2027. The Legislature approved a total of \$2.9 million of additional funding from the State General Fund. Included in that amount is \$161,125 and 2.00 positions for the Land and Military Instillation Protection Act, \$41,786 and 0.50 position for scrap metal investigations, \$103,431 and 1.00 position for the General Regulatory Sandbox Program, \$673,650 and 6.00 positions to expand the Office of Inspector General, and \$78,075 and 1.00 position to investigate consumer complaints under the Kansas Consumer Protection Act related to solicitation notice violations. Also included in the additional funding from the State General Fund is \$1.0 million for law enforcement hearing protection and \$830,000 for the Public Assistance Integrity Program for artificial intelligence driven process intelligence software for the Office of the Inspector General. The budget will support a total of 216.60 positions.

**Department of Insurance.** The Governor recommended and the Legislature approved \$47.8 million from all funding sources for FY 2026. The Legislature approved \$49.0 million from all funding sources, including \$1.0 million from the State General Fund for FY 2027. The Legislature added \$1.0 million from the State General Fund for the HERO Pilot Program. The Program will reimburse first responders for evaluation and treatment of trauma-related mental health conditions arising from qualifying critical incidents. The approved budget will support 135.00 positions in both FY 2026 and FY 2027.

**Secretary of State.** The Legislature concurred with the Governor's recommendation and added for FY 2026, the transfer of \$245,545 from the Information and Services Fee Fund to the Democracy Fund to be used as state match for two new Help America Vote Act election security grants in the amount of \$272,727 and \$1.0 million. The Legislature also deleted a 0.47 position in both FY 2026 and FY 2027.

**State Treasurer.** The Governor recommended reducing the State General Fund transfer to the Build Kansas Matching Grant Fund by \$25.0 million in FY 2026, from \$55.0 million to \$30.0 million. This money is used to finance matching funds for communities for the federal Bipartisan Infrastructure Law (BIL) formula for competitive grant programs. The Legislature reduced the State General Fund transfer by an additional \$10.0 million and required \$10.0 million from the Build Kansas Matching Grant Fund to be transferred to the Department of Commerce's Build Kansas Attracting Businesses Fund. The result is reducing the amount that can be spent from the Build Kansas Matching Grant Fund in FY 2027, from \$30.0 million recommended by the Governor to \$10.0 million in the approved budget. The Legislature also appropriated \$5.0 million from the State General Fund to the State Finance Council in FY 2027 that can be transferred to the State Treasurer if the unencumbered balance in the Build Kansas Matching Grant Fund is insufficient to finance approved grant applications.

The Legislature passed SB 435 that made changes to the administration of the public funds pooled method of investing by the State Treasurer, including written agreements for depositories, the value of market assets required to secure public deposits, the assessment of an administrative fee, and the creation of a fee fund, among other changes. Before fees can be collected to fully

support this program, the Legislature created the Public Moneys Fee Fund and transferred \$250,000 into this fund from the State General Fund in FY 2027. To manage this program, the Legislature also increased the number of positions recognized by the Legislature in FY 2027 by 1.00 position.

The 2025 Legislature created the Aviation Jobs Loan Program to provide loans to an airport authority, or an entity engaged in the business of maintenance, repair, and overhaul of aircraft. The funding for FY 2026 came 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 2026 Legislature increased the amount of the state's idle fund balance that can be used for aviation loans to \$50.0 million, but the additional loan amounts available were vetoed by the Governor and the veto was sustained.

The Legislature added \$3.0 million from the State General Fund in FY 2027 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 2026, the Judiciary requested revised expenditures totaling \$240.2 million, including \$230.2 million from the State General Fund. The Legislature lapsed the State General Fund reappropriation of \$5,320. The Legislature also deleted \$325,000 from the State General Fund for the Judicial Branch Learning Center projects, \$39,930 from the Elder Justice Innovation Grant Fund, a 0.50 position associated with the Elder Justice Innovation Grant, and 1.00 Specialty Courts Coordinator position. As a result,

the Legislature approved a FY 2026 budget totaling \$239.9 million, including \$229.8 million from the State General Fund.

For FY 2027, the Judiciary requested a budget totaling \$246.1 million, including \$232.6 million from the State General Fund. The Legislature deleted \$7,852 from the Elder Justice Innovation Grant Fund and an associated 0.50 position as well as a 1.00 Specialty Courts Coordinator position. The Legislature also deleted \$300,000 from the State General Fund for Learning Center projects, reduced funding from the State General Fund for the Rural Justice Initiative by \$300,000, deleted \$103,296 from the State General Fund for a Court Services Juvenile Coordinator, and deleted \$3.3 million for a non-judicial salary increase. These decreases were offset by increases of \$100,000 from the State General Fund for driver’s license clinics and \$200,000 from the State General Fund for expungement clinics. The Legislature did not include the Judicial Branch in the statewide pay plan for FY 2027. The Judicial Branch requested the official hospitality expenditure limitation be removed, but the Legislature did not approve this request and maintained an official hospitality limitation of \$4,000. The Legislature approved a budget totaling \$242.5 million, including \$232.6 million from the State General Fund, for FY 2027.

**Judicial Council.** The Legislature lapsed \$39,750 from the State General Fund in FY 2026 associated with vacant positions. The Legislature also approved the Judicial Council’s request to establish an official hospitality limitation of \$5,000 from its Operating Expenditures State General Fund account beginning in FY 2027.

**Legislative Branch Agencies**

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

**All Legislative Agencies**

**Legislative Staff Pay Plan.** Included in each of the five legislative agency budgets, a 10.0 percent salary

increase was approved by the Legislature in FY 2027. The total net cost of this salary plan totals \$1.6 million, all from the State General Fund. This is contrasted with the Legislature approving a 1.0 percent general salary increase for most state employees; however, the Legislature excluded additional funding for the Judicial Branch from a pay plan in FY 2027.

Agency	FY 2026	FY 2027
Legislative Coordinating Council	\$ 1,453,778	\$ 978,684
Legislature	36,885,313	38,195,836
Kansas Legislative Research Department	5,856,445	6,105,858
Post Audit	3,681,660	3,976,169
Revisor	4,922,773	5,556,965
Total	\$ 52,799,969	\$ 54,813,512

**Legislative Coordinating Council.** The Legislature reduced expenditures totaling \$210,000 from the State General Fund in FY 2026 and \$500,000 from the State General Fund in FY 2027 for expenditures associated with the Constituent Relations Management System (CRMS). Because of this decision, the LCC will cancel the contract with the CRMS vendor.

The Legislature increased expenditures by \$50,000 from the State General Fund in FY 2026 for expenses associated with the Legislature filing an amicus brief in the matter of *Kelly v Kobach*.

The Legislature increased State General Fund expenditures by \$50,000 in FY 2026 to contract with a consultant on higher education. This contract will be for six months and will end in June 2026.

**Legislature.** The Governor vetoed the Legislature’s operating budget in FY 2027 totaling \$24,688,536, all from the State General Fund. This decision by the Governor was made as it was “the only appropriate response given the Legislature’s refusal to provide a meaningful pay increase for state employees within the executive branch. The Legislature’s operating budget contains a 4.4 percent pay increase for Legislators. This is on top of the 93 percent pay increase Legislators gave themselves two years ago. It also includes a 10 percent pay increase for Legislative Branch employees.” The Governor’s veto was overridden.

The Legislature reduced expenditures of \$100,000 in FY 2026 and \$50,000 in FY 2027, all from the State General Fund, for a K-12 education funding simulator.

These funds were originally requested in the agency's budget to assist the Education Funding Task Force for modeling K-12 education formula changes, as the current formula sunsets on July 1, 2027. However, subsequent to the agency's budget submission, the vendor did not charge the Legislature for this software, and the associated funding was lapsed.

The Legislature reduced expenditures totaling \$400,000 from the State General Fund in FY 2026. When the Legislature submitted originally submitted its budget, legislative leadership anticipated a redistricting special session sometime in the fall of 2025. However, this did not occur, and the associated funds were lapsed.

The Legislative Coordinating Council hired a new Chief Information Technology Officer that began the position in December 2025. As a result, the Legislature added \$127,380 in FY 2026 and \$254,760 in FY 2027, all from the State General Fund to account for this new position. This addition also increased the FTE position count by 1.00 in both FY 2026 and FY 2027. This new position was included in the Governor's

recommendation, as it was in the base budget in the agency's submission.

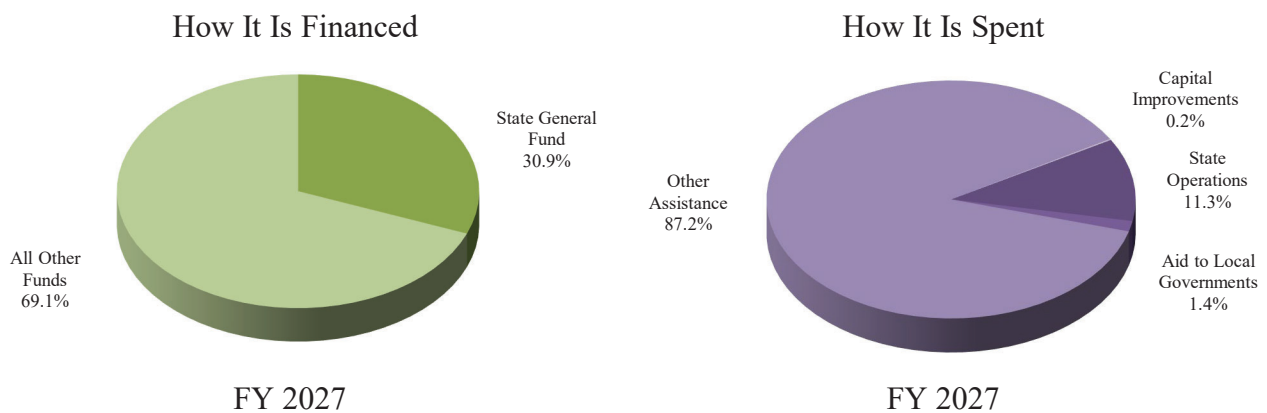
The Legislature's approved budget includes \$211,200 from the State General Fund in FY 2027 for the hiring of a Chief Information Security Officer. This addition also increased the FTE position count by 1.00 in FY 2027. This new position was included in the Governor's recommendation, as it was in the base budget in the agency's submission.

Included in the agency's operations State General Fund appropriation, the Legislature increased FY 2027 expenditures by \$250,000 from the State General Fund for 2.00 FTE Fiscal Integrity Auditors. In addition, through an appropriations proviso, the Legislature authorized the new positions to have unlimited access to all state technology systems, including human resources, accounting, and budgeting software. The Governor vetoed this section of the appropriations bill and the veto was sustained; however, the funding for the positions remained in the Legislature's operating appropriation.

# 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 \$10.2 billion for FY 2026 and \$10.5 billion in FY 2027 for Human Services activities. In comparison to the Governor’s recommendation, the 2026 Legislature approved \$20.6 million in decreases for FY 2026 and \$135.6 million in increases for FY 2027. Approved State General Fund expenditures total \$3.3 billion for FY 2026 and \$3.2 billion for FY 2027. In comparison to the Governor’s recommendation, the 2026 Legislature approved \$17.9 million in decreases for FY 2026 and \$24.1 million in increased appropriations from the State General Fund for FY 2027. In addition, the Governor line-item vetoed \$4.4 million of reduced State General Fund expenditures for FY 2026.



## 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 7, 2026, to revise the estimates on human services consensus caseload expenditures for FY 2026 and FY 2027. 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 did not address the spring caseload estimates.

The starting point for the April 2026 estimate was the budget approved by the 2026 Legislature, as represented in HB 2513, which included the adoption of Fall estimates from the Consensus Group. The revised

estimate for FY 2026 is \$6.2 billion, including \$1.7 billion from the State General Fund. This is a decrease of \$79.1 million, or 1.3 percent, from all funding sources, including a State General Fund decrease of \$94.1 million, or 5.3 percent, compared to the FY 2026 approved amount. The estimate for FY 2027 is \$6.5 billion, including \$1.7 billion SGF, which is a decrease of \$71.0 million, or 1.1 percent, from all funding sources, including a State General Fund decrease of \$84.0 million, or 4.6 percent, below the FY 2027 approved amount.

## Department for Aging & Disability Services

For FY 2026, the Legislature approved expenditures for the Department totaling \$3.9 billion, including \$1.6 billion from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does

include a State General Fund lapse of \$133,168 for vacant positions. For FY 2027, the Legislature approved expenditures for the Department totaling \$4.0 billion, including \$1.5 billion from the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does include the Legislative State General Fund adjustments for the 1.5 percent operating expenditure lapse of \$578,726, and the 1.0 percent salary increase of \$122,131.

For FY 2026, the Legislature lapsed \$12.0 million from State General Fund reappropriations. The funding was intended for mental health intervention team services in schools, continuance of work with the University of Kansas Center for Disabilities, one-time efforts to provide supplemental funding to Crisis Intervention Centers, Children's Crisis Respite Centers and mobile crisis efforts, and one-time capital costs for the development of psychiatric beds at the Shawnee County Jail. The Governor vetoed the lapse of \$4.4 million for mental health intervention team services for schools. The Governor also vetoed language directing the agency to expend \$1.5 million from the Mental Health Intervention Team State General Fund account for qualified non-public schools for FY 2027. The vetoes were sustained.

For FY 2027, the Legislature reduced the Governor's recommendation by 47.3 percent for the Community Support Waiver for a total reduction of \$4.3 million, including a reduction of \$1.8 million from the State General Fund. This waiver would have served 500 individuals with Intellectual Development Disabilities (I/DD) impacting at least two adaptive skill areas and who may not need the comprehensive care of the I/DD Waiver.

The Legislature reduced the Governor's recommendation by 4.2 percent for the Technology Assistance Waiver for a total reduction of \$306,384, including a reduction of \$273,503 from the State General Fund. This waiver provides necessary services to help participants avoid institutionalization by allowing them to remain in their homes and communities. Funding would enhance access to care, improve quality of life, and promote independence, ultimately preventing more costly hospitalizations or institutional placements.

The Legislature reduced the Governor's recommendation by 33.3 percent for the Kids State Hospital at the

Kansas Neurological Institute (KNI) for a total reduction of \$1.0 million from the State Institutions Building Fund. The funding is for renovating space at the KNI for a secure state hospital for youth. Early estimates based on waitlist numbers are that bed count could range from 15-30 for short to mid-term placement lengths of stay.

The Legislature added a total of \$3.9 million, including \$1.5 million from the State General Fund for a behavioral health add-on payment of \$175 per Medicaid day.

The Legislature added \$4.0 million from the State General Fund for one-time grants to community mental health centers. 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 2028.

The Legislature added \$250,000 from the State General Fund for EmberHope to provide aftercare services for individuals discharged from a psychiatric residential treatment facility.

The Legislature added a total of \$10.5 million, including \$4.0 million from the State General Fund to accommodate the number of individuals served on the HCBS Brain Injury waiver.

The Legislature added \$39.5 million, including \$15.0 million from the State General Fund, to cover the current HCBS Frail/Elderly waiver services overages and to formally establish a waitlist for such waiver services.

The Legislature added \$400,000 from the State General Fund for Heartspring construction expenses to build an outpatient care and research center to assess, treat, and diagnose children with neurodevelopmental conditions.

The Legislature added \$2.0 million, all from federal ARPA funds, for one-time funding for Inclusion Connections for BelongKC construction expenses to build a home for 41 young adults with I/DD.

The Legislature added \$500,000 from the State General Fund to provide training and technical assistance through Kansas Employment First.

The Legislature added a total of \$49.8 million, including \$18.9 million from the State General Fund,

for a Medicaid capacity payment for nursing facilities of \$15 per resident per day.

The Legislature approved an \$8.0 million State General Fund reduction that included a reduction of \$6.0 million for the Mental Health Intervention Team pilot and \$2.0 million to eliminate the school-based pilot program that provides telehealth services to students.

The Legislature added \$600,000 from the State General Fund to provide in-home services to low-income older individuals through Nursing Homes without Walls.

The Legislature added \$3.0 million from the State General Fund for Nutrition Services and added language requiring expenditures to be distributed proportionally based on the number of meals provided plus the number of individuals on a waitlist. In addition, language was added specifying that no less than \$5.7 million be disbursed directly to Meals on Wheels service providers and included reporting requirements.

The Legislature added \$13.3 million, including \$5.3 million from the State General Fund, to increase the reimbursement rate for Physical Disability agency-directed personal care services from \$19.52 per hour to \$29.00 per hour and reduce the reimbursement rate for Frail Elderly Level 3 Personal Care Services from \$33.24 to \$30.00 per hour.

The Legislature added \$41.7 million, including \$15.8 million from the State General Fund, to provide a 6.0 percent reimbursement rate increase for providers of HCBS I/DD waiver services.

The Legislature added \$5.0 million from the State General Fund to provide funding for individuals who are included in the uninsured, non-Medicaid eligible federal block grant population.

The Legislature added \$1.8 million from the State General Fund for workforce development for substance use disorder providers through Mirror, Inc.

The Legislature added language establishing the Certified Community Behavioral Health Clinic funding sustainability group to review and discuss the codes triggering billing of the prospective payment system, identify and report cost offsets of the programs, and identify program outcome achievements.

The Legislature added language directing the agency to expend no less than \$750,000 from the Long-Term Services State General Fund account for administrative costs for Community Developmental Disability Organizations.

The Legislature added language requiring the agency to expend \$600,000, all from existing fee funds, for Envision, to provide home-based services to individuals of all ages who are blind or have low vision.

The Legislature added language directing the agency to provide information to Medicaid recipients and such recipients' family members regarding all available options if permitted by the U.S. Center for Medicare and Medicaid Services. The Governor vetoed this language because there are already existing pathways for Kansans to receive individualized assistance through their managed care organization or one of Kansas' Aging and Disability Resource Centers. The proviso does not account for existing processes or provide sufficient guidance or resources to implement a similar screening process for other types of nursing facilities. The Legislature overrode the veto.

The Legislature added language updating the reporting requirements for involuntary discharges.

The Legislature added language restricting the Problem Gambling Fund to be used for problem gambling.

For FY 2028, the Legislature added language directing the agency to expend existing funds for a behavioral health add-on payment of \$175 per Medicaid day for nursing facilities.

For FY 2028, the Legislature intended to add \$29.5 million, including \$11.2 million from the State General Fund, to provide a 4.0 percent reimbursement rate increase for providers of HCBS I/DD waiver services. However, HB 2513 only appropriated \$10.7 million from the State General Fund.

## **Department for Children & Families**

For FY 2026, the Legislature approved expenditures for the Department totaling \$1.0 billion, including \$503.5 million from the State General Fund. For FY 2027, the Legislature approved expenditures for the Department totaling \$848.2 million, including \$493.8 million from

the State General Fund. The Legislature did not address the Human Services Consensus Caseload estimates, as mentioned above. This does include the Legislative State General Fund adjustments for the 1.5 percent operating expenditure lapse of \$2.0 million, and the 1.0 percent salary increase of \$899,472.

The Legislature did not approve supplemental funding of \$2.8 million, including \$1.4 million from the State General Fund for FY 2026 or enhanced funding of \$1.6 million, including \$968,660 from the State General Fund for FY 2027 for projects to reduce the Supplemental Nutrition Assistance Program (SNAP) error rate related to passage of H.R.1.

The Legislature did not approve supplemental funding of \$819,712 from the State General Fund for FY 2026 or enhanced funding of \$3.2 million from the State General Fund for FY 2027 for SNAP Employment and Training work requirement changes related to passage of H.R.1.

For FY 2026, the Legislature did not approve supplemental funding of \$891,144 from all funding sources, including \$397,280 from the State General Fund for employment verification service contract changes. DCF currently shares the costs of a verification contract with KDHE. However, due to agency changes and increasing costs, this contract is planned to be terminated effectively on January 31, 2026. The requested funds would have covered contract costs through the termination date and provided funds for a new contract.

The Legislature did not approve supplemental funding of \$2.2 million, including \$1.4 million from the State General Fund for cost indices increases for FY 2026 and reduced funding by \$1.7 million, including \$1.1 million from the State General Fund for FY 2027. The increases occur in the Monumental Building Surcharge, Data Center as a Service rate, and the Accounting, Payroll, and Budget Systems rate. DCF has absorbed operating cost increases while receiving limited increases in the agency's budget appropriations. Without the additional funding for the increases, the agency will be forced to reduce grants or assistance.

The Legislature reduced supplemental funding by \$236,482 from the State General Fund to stabilize foster care in Sedgwick County in FY 2026 and enhanced funding of \$372,964 from the State General Fund for FY 2027. Although the overall need for foster care in

Kansas is declining, Sedgwick County has seen an increase over the past five years. DCF is partnering with community organizations in Sedgwick County to better understand the factors driving this heightened need. Within the existing budget, DCF has also implemented several supports to help stabilize the area and the foster care case management provider.

The Legislature did not approve supplemental funding of \$97,500, including \$46,303 from the State General Fund for the Amazon Connect Virtual Center contract increases in FY 2026 or enhanced funding of \$195,000, including \$92,606 from the State General Fund for FY 2027. The annual cost hasn't changed since the original agreement in September 2020. This additional funding was needed to cover normal inflationary increases reflected in the new contract.

The Legislature reduced funding by \$12.1 million in federal funds for the administrative portion of the SNAP program. They appropriated \$12.1 million from the State General Fund to the State Finance Council (SFC). They added language that required DCF to provide expenditure information on SNAP administration expenditures and payment error rates before the SFC would release the \$12.1 million. In July 2025, H.R.1 was passed by Congress and signed by the President. This bill made significant changes to and funding for the Supplemental Nutrition Assistance Program (SNAP). These changes included increasing the state match for SNAP Administrative funds from 50.0 percent to 75.0 percent beginning October 1, 2026. This funding will replace the SNAP Administrative funds to maintain the same level of spending for the federal fiscal year. The calculations for FY 2027 assume equal quarterly expenses with a 50.0 percent match for the first quarter and a 75.0 percent match for the remaining quarters. Without additional funds, the SNAP program administration will be reduced. This reduction could negatively affect the SNAP error rate which is used to determine the percentage of SNAP benefits the state must pay. On June 3, 2026, the State Finance Council received the required report from DCF and released the fund to the agency.

The Legislature did not recommend enhanced funding of \$883,200 from all funding sources, including \$352,838 from the State General Fund for the Current™ software licenses for FY 2027. DCF has experienced lengthy unprocessed workload backlogs in processing eligibility for families requesting assistance over the

past several years. A considerable factor to experiencing backlog is the inability to make workload shifts quickly, resulting in significant elapsed time leading to a loss of capacity. These backlogs have resulted in noncompliance with federal processing guidelines and delays in needy families receiving benefits for which they are eligible. DCF's current tracking system, built in-house, does not update from the eligibility system resulting in hidden workload further reducing capacity, requires manual staffing assignments and adjustments, and requires staff to manually enter duplicative information for the purpose of task tracking, assignments, and resolution.

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 to 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 multi-disciplinary approach to help address immediate and lasting safety for a child.

The Legislature added \$400,000 from the State General Fund for an organization to provide a standardized, statewide workforce development strategy focused on on-boarding, competency building, and retention of child welfare providers for FY 2027.

The Legislature added \$500,000 from the State General Fund in one-time funding to provide a grant to an organization to provide additional Parent Support and Prevention Specialists in Sedgwick County for FY 2027.

The Legislature added \$215,000 from the State General Fund in one-time funding, and added language directing the agency to expend funds for the purpose of operating year-two of 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 for FY 2027.

The Legislature reduced funding by \$5.0 million from the State General Fund and added the same amount to a new account within the SFC and added language to specify that upon certification to the SFC that the Healthy Foods Waiver has been implemented statewide on or before January 1, 2027, the SFC will approve expenditures for DCF.

The Legislature added \$200,000 from that State General Fund in on-going funding for Hope Ranch in FY 2027. This would increase the total amount appropriated for Hope Ranch to \$300,000 from the State General Fund per year.

The Legislature added one-time funding of \$376,000 from the Temporary Assistance for Needy Families Fund (TANF) for Jobs for America's Graduates-Kansas for FY 2027.

The Legislature added \$1.0 million TANF for one-time funding to provide a grant to an organization to provide community-based and school-based one-to-one mentoring for youth ages six to 25 for FY 2027.

The Legislature added one-time funding of \$350,000 from the State General Fund for Youth Core Ministries to provide the Core Community Program for FY 2027.

The Legislature added language to insert § 1 of HB 2788 into the appropriations bill to establish a Business Enterprise Program Oversight Task Force.

The Legislature added language directing the agency, in consultation with the Office of Early Childhood, to develop and issue a request for information on a child care subsidy management and payment system that would support direct provider payments for FY 2027.

The Legislature added language requiring the agency to expend \$500,000 in federal funds to provide support for Radical Life for FY 2027. This program aims to reduce foster care stays, provide family stabilization, and provide financial education in and around Lyon County. If federal funds are not available, the Legislature directed the agency to use existing resources. The Governor vetoed the language as it specified who would receive the funds from an unidentified source of funds. The Legislature overrode the veto.

The Legislature added language directing the agency to add the following language to public assistance applications, as specified in 52 U.S.C. Sec. 20506(a)(6): “IF YOU DO NOT CHECK EITHER BOX, YOU WILL BE CONSIDERED TO HAVE DECIDED NOT TO REGISTER TO VOTE AT THIS TIME” for FY 2027. The Legislature added language that no expenditures shall be made to mail or deliver a voter registration packet unless such applicant checks the “yes” box requesting the voter registration application form for FY 2027. The Governor vetoed the language. The veto was sustained.

## Other Human Services Agencies

**Kansas Neurological Institute.** The Legislature added enhanced funding of \$600,000 from the State General Fund for Certified Medication Aide positions for FY 2027. 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.

The Legislature added enhanced funding of \$150,000 from the State General Fund for Cook positions for FY 2027. 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 include 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 will ensure KNI can meet requirements in the survey plan of correction related to dietary services while maintaining the personalization of meal services across campus.

**Larned State Hospital.** The Legislature reduced funding for contracted nurses by \$22.2 million from the State General Fund for FY 2027. The Legislature added

language requesting a two-day interim study on the Kansas Sexual Predator Treatment Program to look at cost, functionality, and alternatives for FY 2027.

**Osawatomie State Hospital.** The Legislature reduced funding for contracted nurses by \$3.0 million from the State General Fund for FY 2027.

**South Central Regional Mental Health Hospital.** The Legislature reduced funding for first-year operations by \$8.9 million from the State General Fund.

**Department of Health & Environment—Health.** The Department of Health & Environment—Health includes the Division of Public Health and the Division of Health Care Finance. For FY 2026, the Legislature approved a budget of \$4.6 billion from all funds, including \$953.4 million from the State General Fund and \$8.6 million from the Children’s Initiatives Fund. The Legislature accepted the Fall Human Services Consensus Caseload estimates, but the Spring estimates were not addressed. The Legislative approved amount is \$1.1 million below the amount recommended by the Governor due to reappropriation and vacant position lapses.

For FY 2027, the approved budget is \$4.8 billion from all funds, including \$954.1 million from the State General Fund, and \$5.8 million from the Children’s Initiatives Fund. For the Division of Public Health, the Legislature added enhanced funding totaling \$18.5 million, including \$15.9 million from the State General Fund. This varies from the Governor’s recommended enhanced funding of \$6.6 million, including \$12.5 million from the State General Fund. The Legislature concurred with the Governor and added \$500,000 for increased data storage charges but did not adopt the Governor’s recommendation for enhanced funding of \$300,000 for maternal health and reduced the amount recommended for the relocation of the Office of Vital Statistics by \$110,817. The Legislature approved \$10.0 million for inpatient adult behavioral health services, above the \$5.0 million recommended by the Governor, and also added \$3.0 million for community-based primary care clinics, \$750,000 for CPR and AED grants, \$550,000 for specialty health care access, \$263,000 for cerebral palsy research, and \$55,000 for donated dental services. There was also \$2.7 million added from the Rural Transformation Program Grant for a statewide communications and logistics platform, which is contingent on the project meeting the federal guidelines for the grant. The Legislature adopted the

Governor's recommendation to move funding from the Children's Initiatives Fund to the State General Fund for the SIDS Network Grant and to the KEY Fund for smoking prevention grants. The Legislature did not adopt the Governor's recommendation to move funding from the Children's Initiatives Fund to the State General Fund for the Infant and Toddlers Program, although HB 2513 includes language to allow the State General Fund to be used if there are insufficient funds in the Children's Initiatives Fund for appropriation for the program.

For the Division of Health Care Finance, the Legislature added enhanced funding totaling \$71.9 million, including \$19.9 million from the State General Fund. Of this total \$63.9 million, including \$16.9 million from the State General Fund, was included in the Governor's recommendation. The Governor recommended \$4.0 million, including \$1.0 million from the State General Fund for the National Council for Prescription Drug Programs federal final rule and \$3.4 million, including \$850,000 from the State General Fund for the Interoperability and Prior Authorization federal final rule. Additionally, the Governor's recommendation included \$56.5 million, including \$15.0 million from the State General Fund for the Children's Health Insurance Program for increased caseloads. The additional funding added by the Legislature is for increased Medicaid rates or coverage, which includes increased dental services, complex rehabilitation technologies, and add-on sedation dentistry. As previously stated, the Legislature accepted the Fall Human Services Consensus Caseload estimates but did not address the Spring estimate.

The Governor vetoed language added by the Legislature that would have prevented the agency from sending

applicants voter registration application forms unless specifically requested; language that would prohibit the agency from expending funds on abortion, or certain abortion-related services, or contracting with individuals or entities that provide these services; and language that would require the agency to implement the child and adolescent and adult immunization schedules from the U.S. Centers for Disease Control and Prevention. The Legislature overrode the veto on the language related to abortion services.

**Kansas Office of Early Childhood.** Pursuant to 2025 HB 2045 the Kansas Office of Early Childhood (KOEK) will be fully transitioned on or before July 1, 2026, and early childhood programs will be transferred from the Department for Children and Families, the Kansas Department of Health and Environment, and the Kansas Department of Education. For FY 2027, the Legislature approved \$224.9 million, including \$16.8 million from the State General Fund and \$41.7 million from the Children's Initiatives Fund. This varies from the amount recommended by the Governor by \$92,872, all from the State General Fund, as the Legislature recommended that the Child Care Ombudsman position be funded utilizing existing resources.

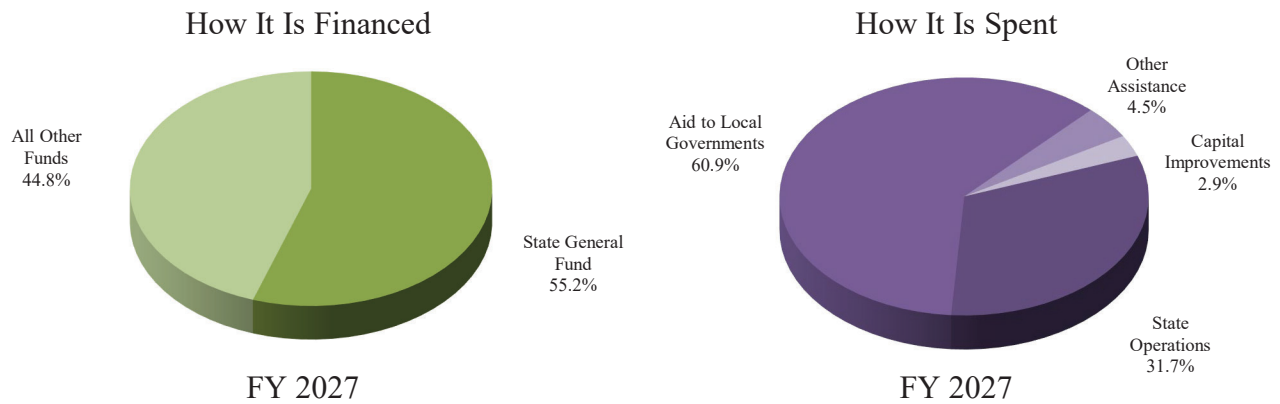
**Kansas Office of Veterans Services.** The Legislature added \$35,758 from the State General Fund for information technology infrastructure upgrades for FY 2027. They also added \$250,000 from the State General Fund for the Veterans Claims Assistance Program Service Grant for FY 2027, provided that expenditures be made to increase the pay of veteran service officers of the American Legion (AL) and the Veterans of Foreign Wars (VFW) for FY 2027, and added language requiring the AL and VFW to report to certain committees.

# Education Summary

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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 2026 are \$11.7 billion from all funding sources, of which \$6.3 billion is from the State General Fund. For FY 2027, the Legislature approved expenditures totaling \$11.2 billion, including \$6.2 billion from the State General Fund.



## Department of Education

From the Governor’s FY 2026 recommendations for the Department of Education, the only change the 2026 Legislature made was to lapse \$649,034 from the Children’s Initiatives Fund (CIF), which was reappropriated from FY 2025 for early childhood infrastructure programs. The Children’s Cabinet indicated that these funds would not be needed in FY 2026 and the funds were lapsed back to the CIF.

From the Governor’s FY 2027 recommendations, the Legislature reduced expenditures by \$50.3 million from all funding sources, including \$54.7 million from the State General Fund. The following paragraphs outline these changes.

**Special Education State Aid.** The Governor recommended committing an additional \$50.6 million from the State General Fund in FY 2027 for Special Education State Aid, which would have brought projected state aid resources to cover 70.0 percent of districts’ excess costs for special education. However, the Legislature did not concur and appropriated only an additional \$6.0 million, for a total of \$617.0 million

from the State General Fund. This level of state funding will provide just 65.3 percent of school districts’ special education excess costs. The statutory funding requirement for Special Education State Aid is 92.0 percent of excess costs.

To have access to the additional \$6.0 million in FY 2027, the Department is required to publish the Special Education Funding Report for the 2025-2026 school year on or before June 20, 2026. In addition, the agency is required to update the report for the 2026-2027 school year. Finally, the agency is required to certify to the Director of the Budget and the Director of Accounts and Reports that the agency has complied with all proviso requirements.

**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 2026 or FY 2027. The Legislature adjourned Sine Die and did not formally adopt the 2026 Spring Education Consensus Group (ECG) expenditure adjustments for FY 2026 and FY 2027. 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. Had the Legislature adopted the expenditure recommendations by the ECG, State General Fund expenditures could have been reduced by \$40.9 million in FY 2026 and \$51.0 million in FY 2027. As a result, the approved budget for school finance state aid to school districts is overstated by these amounts in the legislative approved budget for FY 2026 and FY 2027. Additionally, the Legislature did not appropriate any school finance appropriations for FY 2028, as recommended by the Governor. This will be the first time since Governor Kelly's first term that the second out year appropriations have not been approved.

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 2026, the ECG reported the three-year average CPI-U estimate for FY 2026 at 2.9 percent. This results in the FY 2027 BASE of \$5,778 per weighted FTE student, or an increase of \$163 from FY 2026. Although the current school finance formula expires on July 1, 2027, the ECG used the current formula to project costs for FY 2028 for planning purposes for both the Legislature and the Governor. For FY 2028, the ECG estimated the three-year average CPI-U at 2.8 percent, which results in an estimated FY 2028 BASE of \$5,940 per weighted FTE student. The ECG will meet in the Fall of 2026 to revise school finance expenditure estimates for FY 2027 and FY 2028, as well as an initial estimate for FY 2029. During the 2026 Legislative Interim, the Education Funding Task Force will continue to meet to discuss and possibly recommend a finance formula for enactment during the 2027 Legislative Session. The table in this section titled “Spring 2026 Education Consensus” reflects the major categories of state aid for K-12 education and what will be included by the Department of Education for school finance expenditures when its budget is submitted for FY 2028 in September 2026.

**Other Programs.** The 2025 Legislature eliminated funding for the Mentor Teacher Program (\$1.3 million SGF), Professional Development State Aid (\$1.8 million SGF), and Teacher Excellence Grants (\$360,000 SGF) for FY 2026. The Governor recommended restoring these programs in FY 2027, as each of these are statutorily required and are important pieces of funding for the education of the state's

students. In addition, the Governor recommended expenditures totaling \$500,000 from the State General Fund in FY 2027 to provide the local match on behalf of public K-12 schools for the E-rate Program.

The Legislature did not recommend funding these programs with specific State General Fund appropriations. Instead, the Legislature included a proviso in the appropriations bill that would require the Department fund \$8.3 million for the following programs from “existing resources” in FY 2027: \$1.8 million for Professional Development State Aid; \$1.8 million for Fastbridge; \$1.4 million for SparkWheel; \$1.3 million for the Mentor Teacher Program; \$800,000 for Jobs for America's Graduates Program; \$500,000 for the E-Rate State Match for school districts; \$360,000 for Governor's Teaching Excellence and National Board Certification Aid; and \$320,000 for the Youth Career Discovery Program. The “existing resources” likely will come from reappropriations from various school finance State General Fund appropriations into FY 2027. Although the Governor vetoed the proviso that funded these programs, the Legislature overrode the veto.

**State-Covered Co-pay for School Lunch for Low-Income Students.** The Governor recommended \$2.5 million from the State General Fund in FY 2027 to cover the copay costs for breakfast and lunch each school day for low-income students. The Legislature did not concur with this recommendation and removed the funding for the program.

**Children's Cabinet.** As part of the creation of the Office of Early Childhood, the Governor recommended all expenditures that were previously included in the Department of Education's budget to support the Children's Cabinet to be transferred to the new agency in FY 2027. As a result, expenditures totaling \$45.5 million from all funding sources, including \$36,092 from the State General Fund, are no longer budgeted in the Department, but rather in the Office of Early Childhood for FY 2027. The Legislature concurred with this recommendation. For more information on the Office of Early Childhood, please refer to the Human Services section of this publication.

**Virtual Math Program.** This program, authorized during the 2022 Legislative Session, is available to all school districts and has the following requirements: (1) meets Kansas curriculum standards; (2) has programs

**Spring 2026 Education Consensus**  
**Major Categories of State Aid for K-12 Education in Kansas**

(Dollars in Thousands)

	FY 2025 Actual	FY 2026 Spring Cons.	Prior Year Difference	FY 2027 Spring Cons.	Prior Year Difference	FY 2028 Spring Cons.	Prior Year Difference
<b>Unweighted FTE Enrollment*</b>	<b>455,556</b>	<b>449,000</b>	<b>(6,556)</b>	<b>446,000</b>	<b>(3,000)</b>	<b>445,000</b>	<b>(1,000)</b>
<b>Weighted FTE Enrollment</b>	<b>671,428</b>	<b>661,000</b>	<b>(10,428)</b>	<b>661,000</b>	<b>--</b>	<b>661,000</b>	<b>--</b>
<b>Base Aid for Student Excellence</b>	<b>\$ 5,378</b>	<b>\$ 5,615</b>	<b>\$ 237</b>	<b>\$ 5,778</b>	<b>\$ 163</b>	<b>\$ 5,940</b>	<b>\$ 162</b>
<b>State Foundation Aid (SFA)</b>							
State General Fund	\$ 2,693,515	\$ 2,750,803	\$ 57,288	\$ 2,826,504	\$ 75,701	\$ 2,901,298	\$ 74,793
SDFP--Statwide Mill Levy	830,409	896,000	65,591	929,200	33,200	962,500	33,300
SDFP--Local Weightings	66,228	64,000	(2,228)	65,000	1,000	65,000	--
SDFP--SGF Rev. Replace.	67,488	69,079	1,590	70,000	921	71,000	1,000
Mineral Production Fund	9,376	7,831	(1,545)	6,756	(1,075)	6,741	(15)
Total--SFA	\$ 3,667,017	\$ 3,787,712	\$ 120,696	\$ 3,897,460	\$ 109,748	\$ 4,006,539	\$ 109,078
<b>Supp. General State Aid (LOB)</b>							
State General Fund	\$ 582,962	\$ 595,000	\$ 12,038	\$ 613,000	\$ 18,000	\$ 630,000	\$ 17,000
<b>Special Education</b>							
State General Fund	\$ 528,137	\$ 601,043	\$ 72,906	\$ 617,019	\$ 15,976	\$ 617,019	\$ --
<b>Capital Outlay Aid</b>							
SGF Demand Transfer	\$ 103,121	\$ 93,087	\$ (10,034)	\$ 105,000	\$ 11,913	\$ 105,000	\$ --
<b>Capital Improvement Aid</b>							
SGF Demand Transfer	\$ 188,115	\$ 180,000	\$ (8,115)	\$ 175,000	\$ (5,000)	\$ 170,000	\$ (5,000)
<b>Subtotal--School Finance</b>	<b>\$ 5,069,352</b>	<b>\$ 5,256,842</b>	<b>\$ 187,490</b>	<b>\$ 5,407,479</b>	<b>\$ 150,637</b>	<b>\$ 5,528,558</b>	<b>\$ 121,078</b>
<b>KPERS--School (USDs)</b>							
State General Fund	\$ 503,835	\$ 522,190	\$ 18,355	\$ 521,218	\$ (972)	\$ 539,469	\$ 18,251
<b>Subtotal--Major Categories</b>	<b>\$ 5,573,187</b>	<b>\$ 5,779,032</b>	<b>\$ 205,845</b>	<b>\$ 5,928,697</b>	<b>\$ 149,665</b>	<b>\$ 6,068,026</b>	<b>\$ 139,330</b>
<i>Change from Prior Year</i>		\$ 205,845		\$ 149,665		\$ 139,330	
<i>% Change from Prior Year</i>		3.7%		2.6%		2.4%	
<b>KPERS--School (non-USDs)</b>							
State General Fund	\$ 28,943	\$ 33,486	\$ 4,544	\$ 34,408	\$ 922	\$ 37,445	\$ 3,037
Expanded Lottery Act Fund	42,827	41,428	(1,399)	41,428	--	41,428	--
	\$ 71,770	\$ 74,914	\$ 3,145	\$ 75,836	\$ 922	\$ 78,872	\$ 3,037
<b>Total--Spring 2026 Consensus</b>	<b>\$ 5,644,957</b>	<b>\$ 5,853,946</b>	<b>\$ 208,989</b>	<b>\$ 6,004,533</b>	<b>\$ 150,587</b>	<b>\$ 6,146,899</b>	<b>\$ 142,366</b>

\*Unweighted FTE data includes Pre-K At-Risk

that are evidence-based; (2) is provided free for all students; (4) provides tutoring in multiple languages; (5) provides professional development to teachers; and (6) uses a program that has been implemented in states over the preceding eight fiscal years. For FY 2026 and FY 2027, the Governor recommended \$2.0 million from the State General Fund for the program each year. The Legislature eliminated funding for this program in FY 2027.

**Pre-K Pilot Program.** This program prepares four-year-old children for success in school. All classrooms in the program are required to meet teacher qualification requirements, implement a research-based

curriculum, maintain low teacher-to-child ratios, complete at least 15 hours of teacher training annually, and provide referrals to additional community services for families that need them.

For FY 2026, the Governor recommended \$8.3 million from all funding sources, including \$4.2 million from the Children's Initiatives Fund and \$4.1 million from TANF federal funds. For FY 2027, the Governor recommended replacing \$4.2 million from the CIF with funds from the State General Fund to free up funds in the CIF for other projects, while continuing to use \$4.1 million from TANF federal funds, for a total of \$8.3 million from all funding sources.

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

Program	FY 2025 Actuals		FY 2026 Legislative Approved		FY 2027 Legislative Approved	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
21st Century Community Learning	--	8,714	--	8,153	--	8,166
ACT & WorkKeys Assessments	2,800	2,800	2,485	2,485	2,485	2,485
ARPA Capital Projects	--	35,823	--	12,247	--	--
Bond & Interest Aid	188,115	188,115	195,000	195,000	195,000	195,000
Capital Outlay State Aid	103,121	103,121	109,000	109,000	112,000	112,000
Center for Reading	80	80	80	80	80	80
Child Abuse Prevention	--	2,590	--	1,200	--	--
Child Care Development	--	50	--	--	--	--
Childcare Accelerator Grants	--	--	1,000	1,000	--	--
CIF--CAEDE	--	550	--	166	--	--
CIF--Childcare Accelerator Grants	--	--	--	250	--	--
CIF--Grants	--	22,754	--	24,729	--	--
CIF--Imagination Library	--	1,384	--	1,943	--	--
CIF--Parent Education Program	--	9,385	--	9,662	--	--
CIF--Public-Private Partnership	--	5,000	--	--	--	--
Computer Science Education Grants	963	963	--	--	--	--
Deaf-Blind Program Aid	110	110	110	110	110	110
Driver Education Program Aid	--	1,588	--	1,715	--	1,408
Ed. Research and Innovative Prog.	--	11,589	--	4,233	--	2,907
Elem. & Secondary Education Prog.	--	264,525	--	131,142	--	119,097
Federal Reimbursements	--	9,979	--	1,506	--	--
Improving Teacher Quality	--	13,943	--	15,754	--	15,373
Juvenile Detention Grants	4,472	4,472	5,064	5,064	5,061	5,061
KPERS-School--Non-USDs	28,943	71,770	33,985	75,412	34,408	75,836
KPERS-School--USDs	503,835	503,835	520,824	520,824	521,218	521,218
Language Assistance State Grants	--	4,540	--	5,093	--	5,015
Mentor Teacher Program	1,287	1,287	--	--	--	--
Pre-K Pilot	--	8,626	--	8,332	--	8,332
Private Donations & Gifts	--	1,402	--	--	--	--
Professional Development Programs	1,770	1,770	--	--	--	--
Rural & Low Income Schools	--	210	--	235	--	314
School Food Assistance	2,510	239,834	2,510	238,743	2,510	244,068
School Safety Grants	5,000	5,000	--	--	2,500	2,500
SparkWheel Program Grant	--	50	--	--	--	--
Special Education Aid	600,877	727,156	611,184	737,690	617,019	733,000
State Foundation Aid	2,693,515	3,667,017	2,761,633	3,798,942	2,850,484	3,917,448
Student Support--Academic Enrich.	--	9,595	--	10,697	--	10,017
Supplemental General State Aid	582,962	582,962	595,000	595,000	613,000	613,000
Teacher Excellence Grants	168	168	--	--	--	--
Technical Education Transportation	1,482	1,482	1,482	1,482	1,482	1,482
USD Checkoff	--	47	--	50	--	50
Virtual Math Program	2,000	2,000	2,585	2,585	--	--
Vocation Education--Title II	--	5,596	--	5,630	--	5,610
<b>Total</b>	<b>\$ 4,724,012</b>	<b>\$ 6,521,883</b>	<b>\$ 4,841,942</b>	<b>\$ 6,526,154</b>	<b>\$ 4,957,357</b>	<b>\$ 6,599,578</b>
<i>Amount Change from Prior Year</i>	<i>\$ 368,979</i>	<i>\$ 14,738</i>	<i>\$ 117,930</i>	<i>\$ 4,271</i>	<i>\$ 115,415</i>	<i>\$ 73,424</i>
<i>Percent Change from Prior Year</i>	<i>8.5%</i>	<i>0.2%</i>	<i>2.5%</i>	<i>0.1%</i>	<i>2.4%</i>	<i>1.1%</i>

For FY 2027, the Legislature did not concur with funding \$4.2 million from the State General Fund to replace Children’s Initiatives Fund for the Pre-K Pilot Program. Instead, the Legislature authorized the use of an additional \$4.2 million from Temporary Assistance for Needy Families federal funds resulting in the program being entirely funded from this funding source.

**Innovative Assessment Pilot.** The Legislature directed the Department to begin preparation in FY 2026 and redirected \$942,410 in FY 2027 from the State General Fund of the Department’s operations appropriation to establish, operate, and evaluate an innovative assessment system. This system, including for use in the statewide school district accountability system, has a goal to meet the academic assessment and

statewide accountability system requirements. The pilot program would include the school districts from Dodge City, Geary County, Great Bend, Olathe, Humbolt, and Kansas City. The Governor vetoed this program; however, left the appropriation of \$942,410 from the State General Fund in FY 2027 to be used ultimately for the state assessments. The Governor's veto of this proviso was sustained by the Legislature.

**Education Technology Coordinator.** The Department of Education reported that the funding source for the Department's Education Technology Coordinator was no longer viable. For at least the last ten years, this position was funded from a transfer from the E-Rate federal fund in the Kansas Board of Regents (KBOR) totaling \$70,000 each year. However, KBOR informed the Department that no new federal funds were being received into its fund. Because of this, the Governor recommended that the transfer be eliminated with no budgeted expenditures for the coordinator in FY 2027. The Legislature's approved budget included expenditures totaling \$78,661, which represents the anticipated remaining balance in the fund in FY 2027.

**Military Interstate Children's Compact.** The Legislature approved a State General Fund appropriation in FY 2027 totaling \$7,532 to fund the increased dues for the Military Interstate Children's Compact Commission. The Department has participated in this commission since 2008 and the dues for FY 2027 have increased for the first time since 2008. In total, \$17,189 will be used to support the agency's participation in the commission.

**Safe & Secure Schools Grants.** The Legislature appropriated \$2.5 million from the State General Fund in FY 2027 to restore grants to school districts for school safety and security. This program requires a dollar-for-dollar match from the school district to receive grants that are approved by the State Board of Education. The 2025 Legislature abolished this program in FY 2026 in the Department of Education and moved it to the Office of the Attorney General for artificial intelligence software grants for identifying guns through surveillance cameras in schools and other approved places.

**Landon State Office Building Rent.** The Governor recommended an additional \$99,073 from the State General Fund in FY 2027 to assist the agency paying its increased rent charge in the Landon State Office

Building. The Legislature did not concur with this recommendation and removed the funding. The agency will have to absorb the increased rent costs to the Department of Administration within its existing approved budget for FY 2027.

**Student Walkouts.** The Legislature included a section in the Department's FY 2027 appropriation bill that requires the agency to establish a complaint process and penalty for any public school district that experiences a student walkout and would fail to obtain written parental consent for each student in absence. The amount of a penalty for a school district would be equal to the contract base salary of the superintendent of the school district for each school day that experiences a walkout. Any penalty would be deposited to the State General Fund. Any school day that experiences a walkout would not be counted as an instructional school day. The Governor vetoed this section of the appropriations bill; however, the Legislature overrode the veto.

**State Assessments.** As a proviso under the agency's operating expenditures appropriation, the Legislature withheld \$2.0 million of the total State General Fund appropriation until the agency reports the results of the 2026 and 2027 state assessments for Math and English Language Arts using the cut scores that were in effect prior to July 1, 2025. In addition, the agency would not be able to publish or report results using the new cut scores during FY 2026 or FY 2027. The Governor vetoed this proviso, and the Legislature sustained the veto.

## **Postsecondary Education**

Final revised expenditures for the Regents postsecondary education system total \$5.0 billion from all funding sources, including \$1.4 billion from the State General Fund for FY 2026. For FY 2027, approved expenditures total \$4.5 billion from all funding sources, of which \$1.2 billion is from the State General Fund. The approved amount includes \$19.8 million from all funding sources, including \$6.0 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.

### Board of Regents and State Universities Approved Expenditures

	FY 2026 Approved		FY 2027 Approved	
	SGF	All Funds	SGF	All Funds
Fort Hays State University	\$ 72,726,657	\$ 207,459,184	\$ 53,181,183	\$ 170,049,269
Pittsburg State University	66,675,472	183,042,709	54,756,368	126,172,729
Emporia State University	55,181,742	123,464,910	46,916,438	120,882,824
Kansas State University	167,023,326	871,818,334	153,813,034	741,131,659
KSU Veterinary Medical Center	20,662,679	78,643,027	20,915,958	79,657,089
KSU ESARP	58,780,331	183,790,558	59,680,231	187,202,055
Wichita State University	137,546,396	1,043,879,127	117,363,713	837,761,303
University of Kansas	199,430,929	1,153,141,599	188,916,584	1,032,301,659
KU Medical Center	209,176,064	793,666,879	137,643,140	750,065,773
	\$ 987,203,596	\$ 4,638,906,327	\$ 833,186,649	\$ 4,045,224,360
Board of Regents	\$ 376,734,251	\$ 394,995,661	\$ 344,008,525	\$ 447,634,871
Total	\$ 1,363,937,847	\$ 5,033,901,988	\$ 1,177,195,174	\$ 4,492,859,231

The Legislature passed and overrode the Governor’s veto of HB 2333. The legislation enacted the Kansas Intellectual Rights and Knowledge (KIRK) Act concerning free speech at postsecondary educational institutions. The Governor vetoed the legislation because the Governor indicated free speech and civil discussion are already protected by the state and federal constitutions, which would have caused confusion for the courts and schools and created confusing case law.

The Legislature passed and the Governor signed HB 2485. The legislation will make changes regarding the authority to negotiate and settle repayment obligations under the Board of Regents service scholarship programs; agreements between public school districts and community or technical colleges for the provision of college courses in secondary schools; the Every Child Can Read Act and the Kansas Blueprint for Literacy; workforce training programs for federal workforce Pell grants; ACT WorkKeys and other similar career readiness assessments; and the Kansas Promise Scholarship.

The Legislature passed and the Governor signed HB 2560. The legislation will authorize the Board of Regents to sell certain real property on behalf of Kansas State University. Also, the legislation will exempt state educational institutions from certain statutes concerning contracts, procurement of goods and services, easements, disposition of surplus property, and participation in the Kansas Quality Program. 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 \$395.0 million from all funding

sources, including \$376.7 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved expenditures of \$447.6 million from all funding sources, including \$344.0 million from the State General Fund. For FY 2026, the Legislature added net total of \$1.0 million from the State General Fund to address a shortfall in excel in career technical education reimbursement. Of the \$1.0 million, \$6.2 million was added for the shortfall, then the Legislature lapsed \$3.0 million from the Two-Year College Business/Industry and Apprenticeship Act reappropriation and \$2.2 million from the Two-Year College Student Success Initiatives reappropriation.

For FY 2027, the Governor recommended enhancement funding of \$8.0 million from the State General Fund to fund the state’s share of academic courses. Of the \$8.0 million, \$3.7 million is for excel in career technical education, \$2.6 million is for tiered technical education, and \$1.8 million is for non-tiered technical education. The Legislature did not concur with the Governor’s recommendation and instead reduced career in technical education from the Governor’s recommendation by \$14.2 million, it did however, add \$2.7 million for tiered technical education and \$1.8 million for non-tiered technical education. All the Legislature’s adjustments are from the State General Fund for FY 2027. The Legislature also added a proviso limiting funding for career in technical education to juniors or seniors, students that have not previously failed the same course, and students that have not previously failed two excel in career technical education courses. The Legislature authorized community and technical colleges to collect tuition and fees from a high school student if the student is deemed ineligible for the reimbursement. Also, the Legislature

indicates it is legislative intent to cap the funding for excel in career technical education funding at \$50.0 million from the State General Fund in future fiscal years.

The Governor recommended \$8.6 million from the State General Fund to fund the Blueprint for Literacy for FY 2027. The Legislature did not concur with the Governor's recommendation and reduced expenditures from \$8.6 million to \$2.7 million from the State General Fund for the Blueprint for Literacy for FY 2027. The Legislature added the following State General Fund expenditures for FY 2027: \$14.3 million for two-year college apprenticeships, \$7.0 million for technical college operating grants, \$5.0 million for community college capital outlay, \$2.5 million for two-year student investments, and \$500,000 for tuition for accelerating opportunities Kansas and GED accelerator.

The Legislature also added various provisions for FY 2027 including the following: requiring the Board of Regents to provide a report on the formula for allocating Educational Building Fund monies based on the square footage; the Board of Regents cannot charge an administrative fee or surcharge on funding transfers to the universities; the Board of Regents will require that any tenured faculty member who is placed on a one-year improvement plan could not be granted an additional one year improvement plan and require a report on these plans to the to the House Committee on Higher Education Budget; require the Board of Regents to submit a report on the restructuring and reallocation of resources at all universities showing a 10.0 percent reduction in administrative leadership expenditures and employees, excluding faculty and support staff to the House Committee on Higher Education Budget; and require the Board of Regents to submit a report detailing limitations resulting in scholarship reappropriations from FY 2026 to FY 2027.

**Universities.** The Legislature approved revised expenditures for the universities totaling \$4.6 billion from all funding sources, including \$987.2 million from the State General Fund in FY 2026. For FY 2027, the approved amounts total \$4.0 billion from all funding sources, including \$833.2 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 \$19.7 million from all funding sources, including \$6.0 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 \$207.5 million from all funding sources, including \$72.7 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$170.0 million from all funding sources, including \$53.2 million from the State General Fund. The Legislature deleted the entire State General Fund appropriation of \$7.5 million for regional stabilization funding and added \$5.7 million of that amount to operations for FY 2027. The Legislature deleted 18.00 FTE positions in both FY 2026 and FY 2027 from the University.

**Pittsburg State University.** The final revised approved budget for Pittsburg State University totals \$183.0 million from all funding sources, including \$66.7 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$126.2 million from all funding sources, including \$54.8 million from the State General Fund. The Legislature deleted the entire State General Fund appropriation of \$6.9 million for regional stabilization funding and added \$5.1 million of that amount to operations for FY 2027. The Legislature added 0.03 FTE positions in both FY 2026 and FY 2027 from the University.

**Emporia State University.** The final revised approved budget for Emporia State University totals \$123.5 million from all funding sources, including \$55.2 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$120.9 million from all funding sources, including \$46.9 million from the State General Fund. For FY 2026, the Legislature lapsed a total of \$1.7 million in State General Fund reappropriations. The Legislature deleted the entire State General Fund appropriation of \$6.8 million for regional stabilization funding and added \$5.0 million of that amount to operations for FY 2027. The Legislature deleted 1.50 FTE positions in both FY 2026 and FY 2027 from the University.

**Kansas State University.** The final revised approved budget for Kansas State University totals \$871.8 million from all funding sources, including \$167.0 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of

\$741.1 million from all funding sources, including \$153.8 million from the State General Fund. The Legislature reduced operating expenditures by \$3.0 million from the State General Fund in FY 2027. For FY 2027, the Legislature added \$5.0 million from federal American Rescue Plan Act funds and \$5.0 million from the State General Fund in both FY 2028 and FY 2029 for a new dairy facility. The new dairy facility will also require a match dollar for dollar from Kansas State University and the Kansas dairy industry. The Legislature also added \$5.0 million from the State General Fund in FY 2027 for a nuclear research accelerator. The Legislature deleted 69.50 FTE positions in both FY 2026 and FY 2027 from the University.

**KSU Veterinary Medical Center.** The final revised approved budget for Kansas State University Veterinary Medical Center totals \$78.6 million from all funding sources, including \$20.7 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$79.7 million from all funding sources, including \$20.9 million from the State General Fund. The Legislature deleted 17.00 FTE positions in both FY 2026 and FY 2027 from the Veterinary Medical Center. The Legislature added a provision requiring the agency to provide a report on the number of in-state and out-of-state students in each class during the 2026-2027 academic year; the number of in-state and out-of-state applicants denied admissions for the most recent admissions cycle; the amount of scholarships awarded to in-state and out-of-state students; and the amount of scholarships awarded to rural veterinarians in FY 2027.

**KSU Extension Systems & Agricultural Research Programs (ESARP).** The final revised approved budget for KSU ESARP totals \$183.8 million from all funding sources, including \$58.8 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$187.2 million from all funding sources, including \$59.7 million from the State General Fund. The Legislature reduced expenditures by \$21.5 million from cooperative extension services from the State General Fund for FY 2027 and moved the funding to the State Finance Council. The funding will remain with the State Finance Council until the Council certifies a reorganization plan from KSU ESARP that will meet the needs of the agricultural industry. The remaining \$970,845 in cooperative extension services can only be

expended on the 4-H Youth Development Program. The Council certified a plan from KSU ESARP in June 2026 and released the \$21.5 million from the State General Fund.

**Wichita State University.** The final revised approved budget for Wichita State University totals \$1.0 billion from all funding sources, including \$137.5 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$837.8 million from all funding sources, including \$117.4 million from the State General Fund. The Legislature reduced operating expenditures by \$2.1 million from the State General Fund in FY 2027. The Legislature added an additional \$5.0 million from the State General Fund for aviation research in FY 2027. The Legislature deleted 21.87 FTE positions in both FY 2026 and FY 2027 from the University. The Legislature added \$7.0 million from the State General Fund for a Military Sustainment Program for FY 2028. The Military Sustainment Program's former name was the Digital Transformation Program.

**University of Kansas.** The final revised approved budget for the University of Kansas totals \$1.2 billion from all funding sources, including \$199.4 million from the State General Fund for FY 2026. For FY 2027, the final approved budget totals \$1.0 billion from all funding sources, including \$188.9 million from the State General Fund. For FY 2026, the Legislature lapsed a total of \$472,226 in State General Fund reappropriations. The Legislature reduced operating expenditures by \$4.2 million from the State General Fund in FY 2027. The Governor recommended \$791,028 from the State Water Plan Fund for the Kansas Geological Survey in FY 2027. The Legislature increased State Water Plan Fund expenditures for the Kansas Geological Survey by \$48,972 and approved expenditures of \$840,000 in FY 2027. The Legislature authorized bonding of up to \$60.0 million for renovations to Marvin Hall in FY 2027.

**University of Kansas Medical Center.** The final revised approved budget for the University of Kansas Medical Center totals \$793.7 million from all funding sources, including \$209.2 million from the State General Fund for FY 2026. For FY 2027, the Legislature approved total expenditures of \$750.1 million from all funding sources, including \$137.6 million from the State General Fund. For FY 2026, the Legislature lapsed a total of \$94,861 in State General

Fund reappropriations. The Legislature added \$5.0 million from the State General Fund in FY 2027 for Alzheimer’s research. The Legislature deleted 141.75 FTE positions in FY 2026 and 166.75 FTE positions in FY 2027 from the Medical Center.

## Other Education Agencies

**School for the Blind.** The Legislature approved a request by the School for the Blind to have its teachers in parity in the current school year with USD 233—Olathe in FY 2026, as well as current parity in the same school year for FY 2027. The current statute requires teacher parity with USD 233—Olathe at least of amounts as of the *prior* school year for the current school year for the School for the Blind. In addition, the Legislature added funding to finance an additional six school days in both FY 2026 and FY 2027. Altogether, the Legislature appropriated an additional \$227,145 in FY 2026 and \$286,745 in FY 2027 for these initiatives.

The Legislature appropriated an additional \$87,272 from the State Institutions Building Fund in FY 2027 to account for inflationary costs for general repairs for the campus in Kansas City, Kansas.

**School for the Deaf.** The Legislature approved a request by the School for the Deaf to have its teachers in parity in the current school year with USD 233—Olathe in FY 2026, as well as current parity in the same school year for FY 2027. The current statute requires teacher parity with USD 233—Olathe at least of amounts as of the *prior* school year for the current school year for the School for the Blind. In addition, the Legislature added funding to finance an additional six school days in both FY 2026 and FY 2027. Altogether, the Legislature appropriated an additional \$430,900 in FY 2026 and \$447,300 in FY 2027 for these initiatives.

As part of the 2025 Legislative initiative to lapse 1.5 percent of reappropriations from FY 2025 to FY 2026, \$94,880 from the State General Fund for the Language Assessment Program was lapsed at the beginning of FY 2026. The 2026 Legislature restored this amount for both FY 2026 and FY 2027. However, the Legislature lapsed the remaining reappropriation for the agency’s operations from FY 2025 to FY 2026 totaling \$1,150.

The Legislature appropriated \$102,450 from the State General Fund in FY 2027 for American Sign Language (ASL) proficiency incentives and contracts. This funding will support stipends and supplement contract pay for staff who take on additional ASL responsibilities beyond the classroom.

The Legislature appropriated an additional \$129,571 from the State Institutions Building Fund in FY 2027 to account for inflationary costs for general repairs for the campus in Kansas City, Kansas.

The Governor recommended \$1.2 million from the State Institutions Building Fund in FY 2027 to replace the roof of the Emery Building, as well as an attached atrium. The Legislature concurred with the roof replacement but did not approved funding for the atrium. As a result, the Legislature only approved \$600,000 for the roof replacement, all from the State Institutions Building Fund.

**Historical Society.** The Legislature lapsed \$14,400 from the State General Fund in FY 2026 from the Quindaro Ruins Archaeological Park Task Force reappropriation. The Legislature added \$41,904 from the State General Fund in FY 2026 and \$112,325 from the State General Fund in FY 2027, along with an additional 1.50 FTE positions for both fiscal years to open the home of former Vice President Charles Curtis located in Topeka. The Legislature added \$137,886 from all funding sources, including \$120,000 from the State General Fund in FY 2026, along with an additional 2.00 FTE positions for the reopening of the Kansas Museum of History in Topeka. The Legislature concurred with the Governor’s recommendation of \$250,581 from all funding sources, including \$230,054 from the State General Fund in FY 2027, along with an additional 2.00 FTE positions for the reopening of the Kansas Museum of History.

The Legislature did not approve the Governor’s recommendations for the following capital improvement expenditures all from the State General Fund for FY 2027: \$250,000 for one-time emergency repair funding and \$206,250 for rehabilitation and repair of the West Building at the Shawnee Mission Indian state historical site. The Legislature added \$50,000 from the State General Fund for parking improvements at the Grinter state historical site located in Wyandotte County. For FY 2027, the Legislature added \$1.0 million from federal American Rescue Act

Plan funds to restore the junior officer quarters located at Fort Dodge. The Governor vetoed this item because, while it was a worthy project, the cost should not fall solely on the state and the funding source is federal COVID-19 relief dollars that are bound by federally required timelines that the project is unlikely to meet; however, the Legislature overrode the veto. The revised FY 2026 approved budget is \$9.3 million from all funding sources, including \$5.7 million from the State General Fund. For FY 2027, the approved budget is \$10.7 million from all funding sources, including \$6.0 million from the State General Fund.

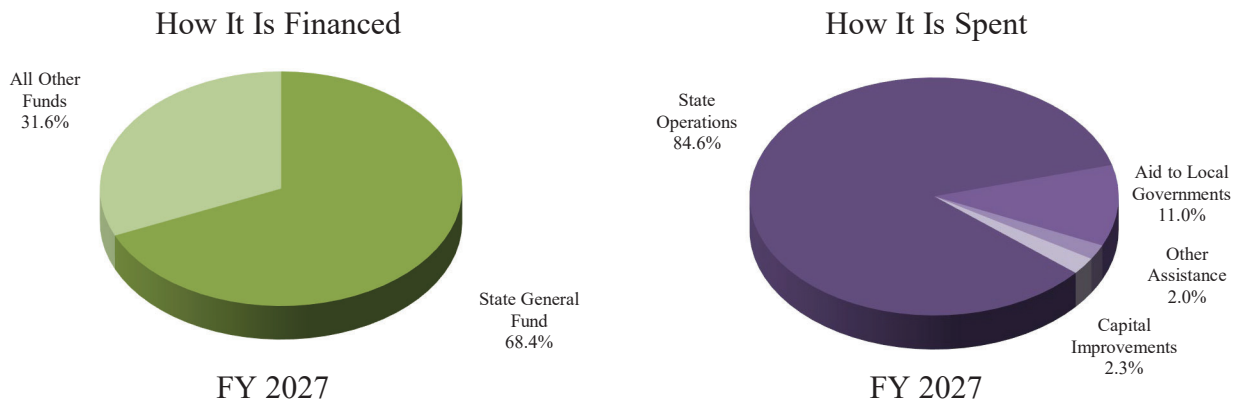
**State Library.** The Legislature lapsed State General Fund reappropriations totaling \$113,464 in FY 2026, including \$108,941 from operating expenditures and

\$4,523 from Talking Book Services. The Governor recommended an additional \$483,000 from the State General Fund for state grant-in-aid to libraries in FY 2027. The Legislature partially concurred with the Governor's recommendation and approved expenditures of \$322,000 from the State General Fund in FY 2027 for state grant-in-aid to libraries. For FY 2027, the Legislature approved \$96,650 from the State General Fund for local libraries to subsidize the cost of a courier service that allows libraries to share materials. The revised FY 2026 approved budget is \$6.7 million from all funding sources, including \$4.6 million from the State General Fund. The Legislature approved a budget totaling \$7.2 million from all funding sources, including \$5.0 million from the State General Fund in FY 2027.

# 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 2026, the Governor’s revised recommendation for public safety agencies was \$1,045.4 million from all funding sources, including \$670.1 million from the State General Fund. The Legislature approved a revised FY 2026 public safety budget of \$1,036.5 million from all funding sources, including \$688.8 million from the State General Fund. For FY 2027, the Governor recommended an all-funds budget for the public safety agencies totaling \$1,025.0 million, including \$679.0 million from the State General Fund. The Legislature approved a FY 2027 public safety budget totaling \$977.1 million from all funding sources, including \$668.8 million from the State General Fund.



## Adult & Juvenile Corrections

The Governor’s revised FY 2026 recommendation for the Department of Corrections system totaled \$621.1 million, including \$591.2 million from the State General Fund. The Legislature removed the Governor’s recommended \$16.8 million lapse of State General Fund monies from the Evidence-Based Programs Fund account and made several lapses of State General Fund reappropriations at the facility level. A total revised FY 2026 systemwide budget of \$636.6 million from all funding sources, including \$606.8 million from the State General Fund, was endorsed by the Legislature.

For FY 2027, the Governor recommended a total budget of \$624.3 million from all funding sources, including \$600.8 million from the State General Fund. The Governor issued a budget amendment to reduce the

State General Fund recommendation by \$5.5 million from the Evidence-Based Programs Fund account; the amendment corrected an inadvertent overstatement of FY 2027 enhanced funding for the JAG-K program in the Governor’s recommendation. The Legislature deleted the remaining JAG-K enhancement and removed \$1.5 million of State General Fund expenditures recommended for purchasing routine vaccines through the Central Office’s Inmate Healthcare program. The systemwide approved budget for FY 2027 totaled \$618.8 from all funding sources, including \$595.3 million from the State General Fund.

## Other Public Safety Agencies

**Adjutant General.** The approved amount for FY 2026 totals \$104.9 million from all funding sources, with \$18.0 million from the State General Fund. The

Legislature appropriated \$4.0 million from the State General Fund to replace Emergency Management Performance Grant funding that was not received from the federal government because the grant performance year changed. The Governor approved \$2.5 million for the same purpose but recommended transferring the amount from the State General Fund to the Adjutant General's Emergency Management Performance Grant Fund. For FY 2027, the Legislature reduced the Governor's budget recommendation by \$17.1 million from all funds, including \$2.0 million from the State General Fund, for disaster relief. The total approved budget for FY 2027 is \$81.5 million from all funding sources, with \$13.0 million from the State General Fund. The approved positions for both years total 299.37.

**State Fire Marshal.** For FY 2026, the Governor recommended a total budget of \$11.4 million for the State Fire Marshal, all from special revenue funds. The Legislature added \$87,457 from the Fire Marshal Fee Fund to fund a new information technology position, bringing the State Fire Marshal's FY 2026 approved budget to \$11.5 million.

For FY 2027, the Governor recommended \$11.7 million from special revenue funds. The Legislature added \$585,489 from the Fire Marshal Fee Fund, comprising \$85,489 for the recurring information technology position added in FY 2026 and \$500,000 for grants to rural fire departments for personal protective equipment. This brought the State Fire Marshal's FY 2027 approved budget to \$12.4 million.

**Kansas Highway Patrol.** The Governor recommended a revised FY 2026 budget of \$159.2 million from all funding sources for the Kansas Highway Patrol. The recommendation included a \$2.0 million transfer from the State Highway Fund for phase one of the relocation of the agency's general headquarters to the Curtis State Office Building, and \$234,990 from the Highway Patrol Operations Fund for an information technology infrastructure upgrade. The agency's final approved budget for FY 2026 totaled \$159.2 million from all funding sources, including \$86.9 million of transfers from the State Highway Fund.

For FY 2027, the Governor recommended a total budget of \$168.5 million from all funding sources, including \$26.8 million from the State General Fund and \$94.1 million of transfers from the State Highway Fund. The

State General Fund recommendation was for the proposed consolidation of agency assets in Salina by relocating Troop C and Troop S facilities. The Governor's recommendation also included \$4.7 million from the Highway Patrol Operations Fund to construct a new South Olathe scale house. The Governor issued a budget amendment to add \$505,000 from the Highway Patrol Operations Fund for cloud server migration costs related to the agency's law enforcement IT infrastructure replacement.

The Legislature deleted the \$26.8 million State General Fund recommendation for the Salina relocation of Troop C and Troop S facilities and the \$4.7 million from the Highway Patrol Operations Fund for the South Olathe scale house. The Legislature added \$2.4 million from the Highway Patrol Operations Fund for the agency's TASER modernization initiative and a \$250,000 transfer from the State Highway Fund for the agency's comprehensive wellness program. For FY 2027, drafting errors in HB 2513 set the Operations Fund expenditure limitation \$2.0 million below the intended level and reduced the corresponding State Highway Fund transfer by the same amount. The agency's final approved budget for FY 2027 totals \$139.7 million from all funding sources, with no State General Fund expenditures.

**Kansas Bureau of Investigation.** The Legislature approved \$61.6 million from all funding sources, including \$44.8 million from the State General Fund, for FY 2026. The Legislature lapsed \$30,426 from the Operating Expenditure account, which was not recommended by the Governor. The Legislature also removed the language that required the agency to locate its new headquarters in downtown Topeka. For FY 2027, the approved amount totals \$62.3 million from all funding sources, with \$47.1 million from the State General Fund. The Legislature added \$385,545 from the State General Fund for the Pittsburg Regional Crime Center and Laboratory to the Governor's recommended amount of \$500,000 to equal the agency's request for this item of \$885,545. The approved positions for both years total 409.50.

**Kansas Sentencing Commission.** The Legislature did not lapse \$1.8 million of the agency's State General Fund reappropriation from FY 2025 for the substance abuse treatment program under 2003 SB 123. The Legislature concurred with the Governor's budget recommendations for FY 2027.

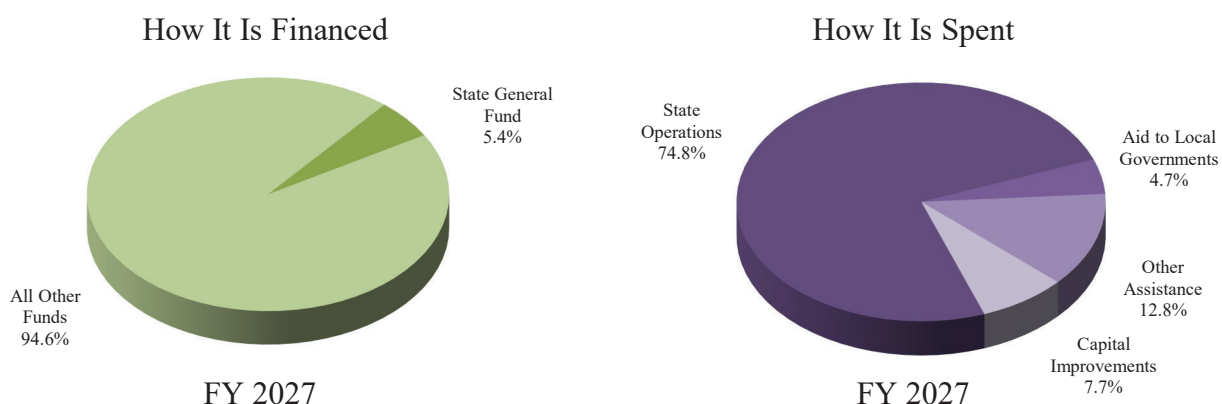
**State 911 Board.** The Legislature concurred with the Governor’s recommendation of \$43.1 million from all funding sources, with \$2.0 million from the State General Fund, for FY 2026. For FY 2027, the approved amount totals \$44.5 million from all funding sources.

To finance the second year of the Critical Facility Mapping Grant Program, the Legislature added \$2.0 million from the agency’s State 911 Operations Fund. For both fiscal years, the approved budget will support 14.00 positions.

## 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 2026, the Legislature approved expenditures for agriculture and natural resource agencies of \$383.6 million from all funding sources, including \$22.8 million from the State General Fund, \$62.5 million from the State Water Plan Fund, and \$5.2 million from the Economic Development Initiatives Fund. For FY 2027, the Legislature approved total expenditures of \$352.6 million, with \$19.2 from the State General Fund, \$43.5 million from the State Water Plan Fund, and \$5.3 million from the Economic Development Initiatives Fund.



**Department of Agriculture.** For FY 2026, the Legislature did not concur with the Governor’s recommendations and lapse \$635,432 from the State Water Plan Fund for the reappropriation for water quality buffer initiatives. The Legislature also added \$1.0 million from the State Water Plan Fund in FY 2026 that was not requested by the agency or recommended by the Governor for the Musil Center for Sustainable Wheat Production. For FY 2027, the Governor recommended adding two enhancements from the State Water Plan Fund totaling \$1.1 million including \$250,000 for Water Share Resource Programs for livestock water reuse and \$873,647 for Aid to Conservation Districts. The Legislature concurred with the Governor’s recommendations plus added \$873,647 for Aid to Conservation Districts and \$1.0 million for the Musil Center for Sustainable Wheat Production, all from the State Water Plan Fund. For FY 2027, the Legislature also added back the operating adjustment that was recommended by the Governor.

**Kansas Department of Health & Environment—Environment.** For FY 2026, the Legislature approved \$93.2 million, including \$3.4 million from the State General Fund, and \$8.6 million from the State Water Plan Fund. This is \$1.7 million, including \$45,663 from the State General Fund, below the Governor’s recommendation for FY 2026 due to reappropriation and vacant position lapses.

For FY 2027, the Legislature approved \$90.7 million, including \$3.1 million from the State General Fund, and \$7.2 million from the State Water Plan Fund. This includes enhanced funding from the State Water Plan Fund totaling \$1.5 million, which includes \$1.0 million for contamination remediation, \$225,000 for a regionalization feasibility study, and \$300,000 for operator exam updates for drinking water operators. The Legislature did not adopt the Governor’s recommended State Water Plan Fund operating adjustment of \$488,240. The total enhanced funding

from the State Water Plan Fund varies from the Governor's recommendation of \$2.7 million, which included \$175,000 for the Local Environmental Protection Program, \$45,500 for the Nonpoint Source Technical Assistance, and \$2.5 million for remediation of the Equus Beds Aquifer. The Governor's recommendation also funded the operator exam updates from the State General Fund.

**Kansas State Fair.** For FY 2026, the agency did not request expenditure of ARPA dollars that were previously approved for the Emergency Command Center because it was not able to secure required match funding from local sources for the project. The Legislature added \$220,300 from ARPA funds to complete a Lighting Project. The Legislature also added \$350,000 from the State General Fund for livestock barn upgrades. The Governor vetoed this addition, and the veto was sustained.

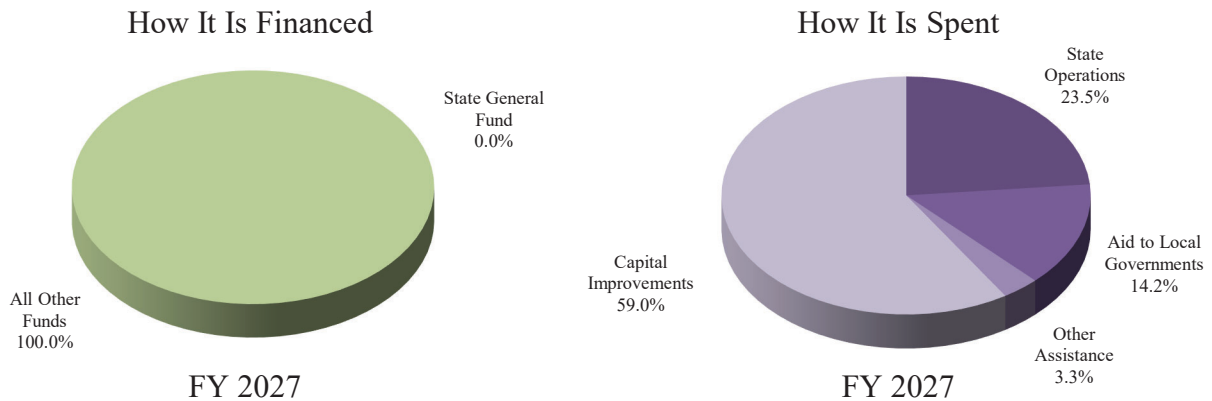
**Kansas Water Office.** For FY 2026, the Legislature did not concur with the Governor's recommendations for expenditures from the State Water Plan Fund and lapsed a total of \$2.7 million in reappropriations. The Legislature did concur with the Governor's recommendations to transfer \$5.5 million to the Water Technical Assistance Fund and to transfer \$12.5 million to the Water Projects Grant Fund in FY 2026. For FY 2027, the Governor recommended one enhancement to the State Water Plan Fund for \$1.1 million for water

planning and project development. The Legislature did not concur with the Governor's recommendation and removed the enhancement as well as the operating adjustments recommended by the Governor. The Legislature concurred with the Governor's recommendations to transfer \$5.0 million to the Water Technical Assistance Fund and to transfer \$12.0 million to the Water Projects Grant Fund in FY 2027.

**Department of Wildlife & Parks.** The Legislature approved \$136.9 million from all funding sources, including \$4.2 million from the Economic Development Initiative Fund and \$224,457 from the State Water Plan Fund for FY 2026. The recommendation replaces \$95,435 of State General Fund expenditures and replaces the amount with fee funds. The recommendation also lapses \$3,632 from the Economic Development Initiative Fund reappropriation. For FY 2027, the approved amount totals \$129.1 million from all funding sources, including \$4.3 million from the Economic Development Initiative Fund and \$224,457 from the State Water Plan Fund. The Legislature rejected the Governor's recommendation of \$1.0 million from all funding sources, with \$300,000 from the State General Fund, to finance 8.00 new Law Enforcement Officer positions and related equipment. The Legislature also did not reduce the State Water Plan Fund by \$13,086 that was part of the Governor's recommendations. Both fiscal years will support 465.00 positions.

# 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 2026.** The FY 2026 approved budget for the Kansas Department of Transportation is \$2.35 billion from all funding sources, including \$2.14 billion from the State Highway Fund. The Legislature concurred with the Governor’s budget recommendation for FY 2026, including the addition of \$723,072 from the Special City and County Highway Fund as a result the Highway Fund Estimating Group, and did not make any expenditure adjustments. There were no changes to the agency’s limitation on operations of \$353.8 million from the State Highway Fund.

**FY 2027.** The Legislature approved a total FY 2027 budget of \$1.68 billion from all funding sources, including \$1.48 billion from the State Highway Fund. The approved FY 2027 budget also includes an operating expenditure limitation of \$319.9 million from the State Highway Fund. The Legislature added language to authorize an amount not less than \$5.0 million from federal American Rescue Plan Act funds, if available, to support, modernize, and sustain seamless integration for the existing Kansas Statewide Interoperable Communication System (KSICS). The Legislature also added language that required at least \$5.0 million to be authorized annually through FY 2031 to complete the project. KSICS is the radio system used by local, state, and federal agencies in Kansas for

radio communications. Modernizing the system will require multiple years and could cost upwards of \$100.0 million. The Governor vetoed these provisions to allow an open bidding process consistent with state procurement laws to take place with the next Gubernatorial administration. The Legislature did not override the Governor’s veto, and it was sustained.

**Construction & Maintenance.** The following table summarizes the final approved construction and maintenance expenditures in FY 2026 and FY 2027. The figures include expenditures for construction operations but exclude expenditures financed from bond proceeds.

<b>IKE Construction &amp; Maintenance Costs</b>		
<i>(State Highway Fund Only --Dollars in Thousands)</i>		
	<u>FY 2026</u>	<u>FY 2027</u>
Regular Maintenance	\$ 168,428	\$ 171,115
Preservation	676,472	390,314
Modernization	151,102	151,141
Expansion/Enhancement	<u>492,715</u>	<u>108,244</u>
<b>Total</b>	<b>\$ 1,488,717</b>	<b>\$ 820,814</b>

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.

**Transfers.** The table below lists all the transfers from the State Highway Fund. For FY 2026, the Legislature reduced external transfers from the State Highway Fund by a total of \$5.5 million as compared to the Governor’s recommendations. The Legislature increased the State Highway Fund transfer to the Department of Agriculture Water Structures account by \$13,363 to align with estimated expenditures. The Legislature also added \$843,519 to the Department of Wildlife and Parks Department Access Road Fund transfer to match the agency’s requested expenditures from the fund. The Legislature did not approve the Governor’s recommendation to transfer an additional \$6.5 million to the Department of Revenue Division of Vehicles Operating Fund for increased costs for digital license plates and driver’s license and ID cards. The Legislature approved State Highway Fund transfers totaling \$152.4 million in FY 2026.

For FY 2027, the Legislature reduced external transfers from the State Highway Fund by a total of \$6.8 million

as compared to the Governor’s recommendations. The transfer to the Department of Revenue Division of Vehicles Operating Fund was decreased by \$5.7 million in FY 2027 as compared to the Governor’s recommendation due to the Legislature not approving \$4.0 million for digital license plate production and \$1.7 million for increased costs for driver’s licenses and ID cards.

The Legislature decreased the transfer to the Highway Patrol by a net total of \$4.2 million. Of the total reduction to the Highway Patrol, a reduction of \$4.7 million was to delete the Governor’s recommendation to raze the Olathe scale houses, \$2.0 million was due to a Legislative drafting error, and a reduction of \$650,000 was for law enforcement aircraft. These reductions were offset by increases to the Highway Patrol totaling \$3.2 million including \$250,000 for rent, \$2.4 million to replace TASERs and \$551,240 for the pay plan. The Legislature also concurred with the Governor’s Budget Amendment to add \$505,000 to the FY 2027 State Highway Fund Transfer for IT expenditures. The Legislature also added \$2.6 million to the Department of Wildlife and Parks Department Access Road Fund transfer and \$14,575 to the Department of Agriculture Water Structures Fund transfer. In total, the Legislature approved external transfers from the State Highway Fund of \$152.4 million in FY 2026 and \$158.3 million in FY 2027, which are shown in the table below.

<b>Transfers from the State Highway Fund</b>			
<u>Receiving Agency</u>	<u>Purpose</u>	<u>FY 2026 Approved</u>	<u>FY 2027 Approved</u>
Department of Administration	Overhead Payments/Purchasing	\$ 210,000	\$ 210,000
Kansas Highway Patrol	KHP Operations	79,802,258	84,896,777
Kansas Highway Patrol	Motorist Assistance Program	445,000	500,000
Kansas Highway Patrol	KHP Operations - Rent	250,000	500,000
Kansas Highway Patrol	Scale Replacement	3,582,860	2,022,000
Kansas Highway Patrol	Executive Aircraft	1,500,000	1,500,000
Kansas Highway Patrol	Law Enforcement Aircraft	1,300,000	1,300,000
Department of Agriculture	Water Structures	141,742	142,954
Department of Education	School Bus Safety Fund	375,000	375,000
Wildlife & Parks	Department Access Road Fund	4,243,519	4,254,926
Wildlife & Parks	Bridge Maintenance Fund	200,000	200,000
Department of Revenue	Division of Vehicles Operating Fund	60,347,826	62,447,828
Total—State Highway Fund Transfers		\$ 152,398,205	\$ 158,349,485

# Debt Service

## Debt Service

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The 2026 Legislature's approved budget includes final debt service estimates for FY 2026 and FY 2027, which are reflected in the schedule following this section. A total of \$118.5 million in FY 2026 will be spent from the State General Fund on debt service related to bonds. The Legislature made no changes to FY 2026 debt service expenditures recommended by the Governor. For FY 2027, the Legislature added \$11.0 million from the State General Fund for the Kansas State University (KSU) Animal Diagnostic Lab debt service. 2025 SB 125 authorized the KSU Veterinary Medical Center to bond up to \$128.0 million to construct a lab for critical animal disease detection, surveillance, and outbreak response. The Department of Administration will pay the debt service related to the bond issuance, which has not been finalized as of this publication. 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 \$127.0 million will be spent from the State General Fund on debt service related to bonds in FY 2027.

**Ratings.** The issuer rating for Kansas from Moody's is "Aa2" which means the state's bond obligations are generally of high quality and have low credit risk. At the time *The FY 2027 Governor's Budget Report* was issued, Moody's outlook for the state was "Stable." Moody's had not changed the state's issuer rating and outlook since 2018, when it was upgraded to Aa2 Stable from Aa2 Negative. However, in May 2026, Moody's upgraded the state's credit rating outlook from Aa2 Stable to Aa2 Positive, citing improved governance structure, strong reserve funds, a reduction in debt obligations, and responsible tax policy.

Standard & Poor's (S&P) issuer rating for Kansas is "AA-" with a "Stable" outlook, which generally means the state has a very strong capacity to meet financial commitments. In 2023, S&P increased the state's outlook from AA- Stable to AA- Positive. In 2025, S&P released an update to its credit rating, decreasing Kansas from AA- Positive to AA- Stable. A Positive outlook indicates a rating may increase in future analyses while a stable outlook indicates the state's

creditworthiness will likely remain consistent within the outlook period.

Fitch's issuer rating for Kansas is AA with a Stable outlook. Fitch last increased the rating from AA- to AA Stable in 2023. 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

**Animal Diagnostic Laboratory.** For FY 2027, the Legislature added \$11.0 million from the State General Fund for the Kansas State University (KSU) Animal Diagnostic Lab debt service. 2025 SB 125 authorized the KSU Veterinary Medical Center to bond up to \$128.0 million to construct a lab for critical animal disease detection, surveillance, and outbreak response. The Department of Administration will pay the debt service related to the bond issuance, which has not been finalized as of this publication. Of the \$11.0 million, \$7.0 million is estimated for interest and \$4.0 million is estimated for principal. These amounts will be updated to reflect the actual bonded debt service schedule in future publications once the bonds have been issued.

### University of Kansas

The Legislature added language providing bonding authority of up to \$60.0 million for capital improvement projects at Marvin Hall, which contains the School of Architecture and Design for FY 2027. Debt service for such bonds authorized for higher education institutions are typically paid from special revenue funding sources, rather than appropriated funds, unless otherwise noted.

## Indebtedness of the State

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Prin. Balance June 30, 2027 Estimate
<b>State General Fund Budgeted Debt Service</b>					
Department of Administration					
Principal--Debt Service Refunding-2016H	5,465,000	25,724,689	--	--	--
Interest	829,441	553,426	--	--	
Principal--KPERs Pension Obligation Bonds	36,755,000	39,255,000	38,760,000	37,826,000	1,179,640,000
Interest	51,385,906	50,419,603	49,422,490	48,255,260	
Principal--Debt Service Refunding-2019F/G	4,642,422	4,846,881	5,155,574	5,412,150	32,345,000
Interest	1,935,759	1,723,939	1,486,617	1,222,424	
Principal--Debt Service Refunding-2020R	5,950,000	6,255,000	6,570,000	6,900,000	29,590,000
Interest	2,284,200	1,974,425	1,658,450	1,321,700	
Principal--Debt Service Refunding-2020S	575,000	4,601,491	--	--	--
Interest	194,064	178,000	--	--	
Principal--Debt Service Refunding-2021P	4,445,000	2,340,000	2,450,000	2,575,000	18,265,000
Interest	1,304,814	1,077,356	967,500	845,000	
Principal--2025A/B	--	--	3,455,000	3,860,000	113,740,000
Interest	--	--	6,015,401	5,606,025	
Principal--Animal Diagnostic Laboratory	--	--	--	4,000,000	124,000,000
Interest	--	--	--	7,000,000	
State Treasurer					
Principal--Water Storage	5,953	4,183	--	--	--
Interest	--	--	--	--	
Fort Hays State University					
Principal--Memorial Union Addition	5,855,000	--	--	--	See Spec. Rev.
Interest	140,045	--	--	--	
Emporia State University					
Principal--Memorial Union Renovation	--	7,599,956	--	--	See Spec. Rev.
Interest	--	500,044	--	--	
Kansas State University					
Principal--Biosecurity Research	--	1,590,000	1,665,000	1,750,000	15,364,850
Interest	--	604,698	526,600	443,350	
Principal--Polytechnic ESCO	162,125	--	--	--	1,360,500
Interest	37,670	--	--	--	
Kansas State University--ESARP					
Principal--Knox Land	--	--	--	--	Capital Lease
Interest	--	40,965	--	--	
Kansas State Fair					
Principal--Expo Center Rehabilitation	--	--	365,152	--	See Spec. Rev.
Interest	--	--	--	--	
<b>Total</b>					
<b>Principal</b>	<b>\$ 63,855,500</b>	<b>\$ 92,217,200</b>	<b>\$ 58,420,726</b>	<b>\$ 62,323,150</b>	<b>\$ 1,514,305,350</b>
<b>Interest</b>	<b>\$ 58,111,899</b>	<b>\$ 57,072,456</b>	<b>\$ 60,077,058</b>	<b>\$ 64,693,759</b>	
<b>Total--SGF Budgeted Debt Service</b>	<b>\$ 121,967,399</b>	<b>\$ 149,289,656</b>	<b>\$ 118,497,784</b>	<b>\$ 127,016,909</b>	

## Special Revenue Fund Budgeted Debt Service

Department of Administration					
Principal--KPERs Pension Obligation Bonds	20,130,000	19,665,000	22,335,000	25,624,000	204,785,000
Interest	15,961,703	14,891,718	13,759,221	12,564,221	

## Indebtedness of the State

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Prin. Balance June 30, 2027 Estimate
Department of Commerce					
Principal--Impact Program	--	--	--	--	--
Interest	108,066	--	--	--	--
Department for Aging & Disability Services					
Principal--St. Hospital Rehab. & Repair	260,000	--	--	--	--
Interest	8,450	--	--	--	
Health & Environment--Environment					
Principal--Revolving Fund Water Projects	20,065,000	18,680,000	18,845,000	17,255,000	411,070,000
Interest	10,670,030	17,224,767	22,168,576	20,553,500	
Emporia State University					
Principal--Twin Towers Student Housing	635,000	665,000	--	--	--
Interest	64,689	33,148	--	--	
Principal--Memorial Union Renovation	775,000	810,000	840,000	875,000	2,785,000
Interest	208,906	177,193	145,613	112,013	
Principal--Residence Hall/Abigail Morse Hall	1,340,000	1,405,000	1,475,000	1,550,000	20,860,000
Interest	924,283	857,446	787,538	713,788	
Fort Hays State University					
Principal--Memorial Union Addition	155,000	165,000	170,000	180,000	2,805,000
Interest	140,395	132,680	124,469	115,969	
Principal--Memorial Union Renovation	505,000	520,000	--	--	--
Interest	35,789	15,594	--	--	--
Principal--Weist Hall Replacement	920,000	955,000	985,000	1,015,000	18,025,000
Interest	720,927	684,080	655,705	626,155	
Kansas State University					
Principal--Steam Tunnels	170,189	44,591	--	--	Capital Lease
Interest	8,091	702	--	--	
Principal--Polytechnic ESCO	--	202,500	207,500	212,500	1,148,000
Interest	--	43,140	38,216	32,955	
Principal--Jardine Hall	2,440,000	2,570,000	2,695,000	2,830,000	See Derby
Interest	1,859,252	1,730,800	1,608,869	1,474,119	
Principal--Student Union Parking	660,000	680,000	695,000	715,000	See Union Ren.
Interest	347,803	327,791	314,706	297,331	
Principal--Energy Conservation	456,348	1,615,041	619,404	646,335	5,825,000
Interest	206,213	245,131	194,824	163,854	
Principal--Energy Conservation-Tax Exempt	--	--	--	--	1,830,000
Interest	91,472	91,442	91,500	91,500	
Principal--Qualified Energy Conserv. Bonds	1,426,450	1,045,000	1,095,000	1,150,000	200,000
Interest	285,655	173,717	122,250	67,500	
Principal--Wefald Hall Residence & Dining	1,600,000	1,680,000	1,760,000	1,850,000	50,840,000
Interest	2,072,865	1,992,084	1,911,900	1,823,900	
Principal--Student Union Renovation	1,105,000	1,140,000	1,160,000	1,190,000	12,935,000
Interest	580,569	547,064	525,125	496,125	
Principal--Salina Residence Hall	340,000	--	--	--	--
Interest	328,763	500,863	502,113	502,863	

## Indebtedness of the State

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Prin. Balance June 30, 2027 Estimate
<b>Kansas State University Cont'd.</b>					
Principal--Salina Student Life Center	--	--	--	--	1,600,000
Interest	38,622	37,880	81,600	81,600	
Principal--Child Care Center	185,000	195,000	200,000	215,000	See Derby
Interest	149,804	139,907	130,850	120,850	
Principal--Recreation Center	660,000	690,000	725,000	760,000	12,235,000
Interest	435,002	401,652	367,850	331,600	
Principal--Landfill Remediation	1,620,000	100,000	105,000	115,000	See Derby
Interest	771,203	88,446	79,700	74,450	
Principal--Chiller Plant	2,500,000	2,625,000	2,760,000	2,895,000	26,710,000
Interest	1,367,720	1,241,552	1,112,969	974,969	
Principal--Seaton Hall Renovation	2,185,000	2,250,000	2,295,000	2,355,000	36,605,000
Interest	1,511,566	1,445,217	1,402,194	1,344,819	
Principal--Electrical Upgrade	825,000	300,000	--	--	--
Interest	39,611	--	--	--	
Principal--Derby Dining Center	405,000	425,000	450,000	470,000	11,140,000
Interest	441,932	421,411	400,700	378,200	
Principal--Strong Complex	--	--	610,000	640,000	23,965,000
Interest	--	--	1,058,150	1,027,650	
Principal--Deferred Maintenance Support	300,000	--	--	--	--
Interest	--	--	--	--	
Principal--Capital Lease	--	141,604	--	--	--
Interest	--	--	--	--	
<b>Kansas State University--ESARP</b>					
Principal--Knox Land	85,000	85,000	--	--	Capital Lease
Interest	12,545	7,761	--	--	
<b>KSU--Veterinary Medical Center</b>					
Principal--Energy Conservation	167,151	--	185,596	193,665	--
Interest	37,766	--	58,376	49,096	
Principal--Capital Lease	368,547	226,942	368,546	368,546	Capital Lease
Interest	89,372	156,411	89,371	89,371	
Principal--Overman Student Center/Housing	1,076,005	1,430,000	1,500,000	1,580,000	14,955,000
Interest	798,148	824,772	753,325	678,325	
Principal--Overman Student Center	288,995	--	--	--	--
Interest	94,516	--	--	--	
Principal--Energy Conservation Project	415,000	--	--	--	--
Interest	20,730	--	--	--	
Principal--Parking Facility	235,000	245,000	250,000	255,000	540,000
Interest	41,760	34,922	27,600	20,025	
Principal--Student Housing	585,000	600,000	620,000	635,000	4,960,000
Interest	197,811	180,942	163,006	144,181	
<b>University of Kansas</b>					
Principal--Student Housing-GSP Hall	435,000	455,000	475,000	505,000	5,640,000
Interest	287,450	339,809	242,950	219,200	
Principal--Student Housing-McCollum Hall	1,505,000	1,580,000	1,660,000	1,710,000	25,835,000
Interest	1,218,335	1,144,495	1,066,775	1,016,975	
Principal--Student Housing-Hashinger Hall	415,000	440,000	465,000	475,000	4,715,000
Interest	227,878	207,399	185,631	171,681	

## Indebtedness of the State

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Prin. Balance June 30, 2027 Estimate
<b>University of Kansas Cont'd.</b>					
Principal--Student Housing-Corbin Hall	435,000	455,000	480,000	505,000	10,020,000
Interest	434,598	339,810	391,863	367,863	
Principal--Student Housing-Student Housing	1,595,000	1,675,000	1,765,000	1,850,000	1,965,000
Interest	413,765	334,839	251,900	163,650	
Principal--McCollum Hall Parking	205,000	215,000	225,000	230,000	485,000
Interest	50,894	40,711	30,006	23,256	
Principal--Student Rec. Center	360,000	375,000	400,000	--	--
Interest	56,410	38,585	20,000	--	
Principal--Energy Conservation	1,470,000	1,560,000	1,650,000	675,000	--
Interest	266,341	193,560	116,250	33,750	
Principal--Engineering Facility	2,460,000	2,580,000	2,710,000	2,850,000	40,310,000
Interest	1,718,604	1,672,767	1,545,600	1,410,100	
Principal--Earth, Energy & Environ. Center	755,000	795,000	835,000	875,000	17,445,000
Interest	758,066	721,077	681,995	640,245	
<b>University of Kansas Medical Center</b>					
Principal--Hemenway Research Building	2,847,500	2,788,730	2,269,500	2,384,250	6,040,000
Interest	755,480	818,797	463,080	345,105	
Principal--Research Institute	945,000	995,000	1,045,000	1,100,000	3,620,000
Interest	334,998	288,250	238,500	186,250	
Principal--Health Education Building	630,000	660,000	695,000	730,000	14,520,000
Interest	629,408	600,706	567,706	532,956	
Principal--Energy Conservation	502,500	529,500	400,500	420,750	See Hem. Bldg.
Interest	133,320	108,195	81,720	61,695	
Principal--Parking Garage 5	1,545,000	1,590,000	1,640,000	1,690,000	30,610,000
Interest	1,056,115	990,858	1,148,850	1,099,650	
Principal--Parking Garage 4	--	320,000	335,000	350,000	3,285,000
Interest	--	134,750	118,750	102,000	
<b>Wichita State University</b>					
Principal--Shocker Residence Hall	1,440,000	1,510,000	1,585,000	1,620,000	44,555,000
Interest	1,513,990	1,438,869	1,368,100	1,336,400	
Principal--Engineering Research Lab	900,000	--	--	--	--
Interest	45,000	--	--	--	
Principal--Digital Research & Transformation	275,000	165,000	170,000	175,000	6,480,000
Interest	356,669	266,992	185,250	181,850	
Principal--Rhatigan Student Center	1,940,000	--	--	--	--
Interest	97,000	--	--	--	
Principal--Parking Garage	330,000	345,000	360,000	375,000	3,930,000
Interest	187,200	168,878	157,406	143,006	
Principal--Woolsey Hall	560,000	590,000	620,000	650,000	21,400,000
Interest	657,068	405,872	599,569	568,569	
Principal--Flats & Suites	1,415,000	1,485,000	1,560,000	1,635,000	39,590,000
Interest	1,297,213	1,222,443	1,152,213	1,074,213	
Principal--Clinton Hall Shocker Success Center	315,000	330,000	345,000	360,000	11,340,000
Interest	512,868	440,841	481,525	463,368	
Principal--Honors College	50,000	--	--	--	--
Interest	--	--	--	--	

## Indebtedness of the State

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate	Prin. Balance June 30, 2027 Estimate
Kansas State Fair					
Principal--Expo Center Rehabilitation	171,813	174,820	177,879	--	--
Interest	15,508	12,539	4,804	--	--
Kansas Department of Transportation					
Principal--Highway Projects	103,415,000	106,125,000	109,390,000	120,215,000	1,304,085,000
Interest	67,234,306	74,497,612	76,541,639	88,980,125	
<b>Total</b>					
<b>Principal</b>	<b>\$ 191,800,498</b>	<b>\$ 188,893,728</b>	<b>\$ 194,208,925</b>	<b>\$ 206,955,046</b>	<b>\$ 2,461,688,000</b>
<b>Interest</b>	<b>\$ 120,930,513</b>	<b>\$ 131,078,887</b>	<b>\$ 136,318,398</b>	<b>\$ 144,072,836</b>	
<b>Total Special Rev. Fund Debt Service</b>	<b>\$ 312,731,011</b>	<b>\$ 319,972,615</b>	<b>\$ 330,527,323</b>	<b>\$ 351,027,882</b>	
<b>Off Budget</b>					
Principal--Debt Service Refunding-2020K					
Principal	3,734,818	3,896,978	4,075,020	4,253,051	15,083,222
Interest	590,817	512,034	429,145	337,864	
Principal--Debt Service Refunding-2019F/G					
Principal	1,147,578	1,198,119	1,274,426	1,337,850	See SGF Bonds
Interest	470,731	421,731	367,483	302,176	
<b>Total</b>					
<b>Principal</b>	<b>\$ 4,882,396</b>	<b>\$ 5,095,097</b>	<b>\$ 5,349,446</b>	<b>\$ 5,590,901</b>	<b>\$ 15,083,222</b>
<b>Interest</b>	<b>\$ 1,061,548</b>	<b>\$ 933,765</b>	<b>\$ 796,628</b>	<b>\$ 640,040</b>	
<b>Total--Off Budget Debt Service</b>	<b>\$ 5,943,944</b>	<b>\$ 6,028,862</b>	<b>\$ 6,146,074</b>	<b>\$ 6,230,941</b>	
<b>Master Lease Program</b>					
Parsons State Hospital & Training Center					
Principal	12,952	--	--	--	--
Interest	526	--	--	--	
Kansas State University					
Principal	526,576	554,529	1,574,613	1,566,852	4,933,909
Interest	90,568	78,485	233,867	215,492	
Pittsburg State University					
Principal	10,597	--	--	--	--
Interest	256	--	--	--	
University of Kansas					
Principal	58,722	--	--	--	--
Interest	1,174	--	--	--	
University of Kansas Medical Center					
Principal	232,364	162,882	98,111	102,303	194,640
Interest	8,065	20,509	15,764	11,573	
Department of Corrections					
Principal	3,178,658	3,229,329	3,280,808	1,659,965	1,659,965
Interest	167,628	116,957	65,478	13,178	
Department of Agriculture					
Principal	170,500	124,707	33,776	--	--
Interest	7,556	3,337	398	--	
<b>Total</b>					
<b>Principal</b>	<b>\$ 4,190,369</b>	<b>\$ 4,071,447</b>	<b>\$ 4,987,308</b>	<b>\$ 3,329,120</b>	<b>\$ 6,788,514</b>
<b>Interest</b>	<b>\$ 275,773</b>	<b>\$ 219,288</b>	<b>\$ 315,507</b>	<b>\$ 240,243</b>	
<b>Total--Master Lease Program</b>	<b>\$ 4,466,142</b>	<b>\$ 4,290,735</b>	<b>\$ 5,302,815</b>	<b>\$ 3,569,363</b>	
<b>Off Budget</b>					
Department of Administration					
Principal	919,501	972,633	996,329	1,020,602	\$ 519,588
Interest	102,257	79,125	55,429	31,156	
<b>Total--Off Budget Master Lease</b>	<b>\$ 1,021,758</b>	<b>\$ 1,051,758</b>	<b>\$ 1,051,758</b>	<b>\$ 1,051,758</b>	<b>\$ 519,588</b>

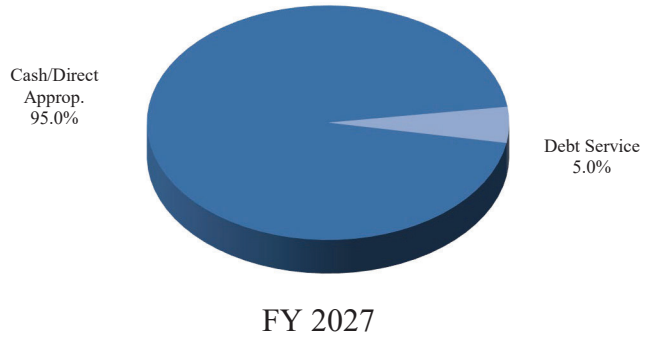


# Capital Budget

# Capital Budget Summary

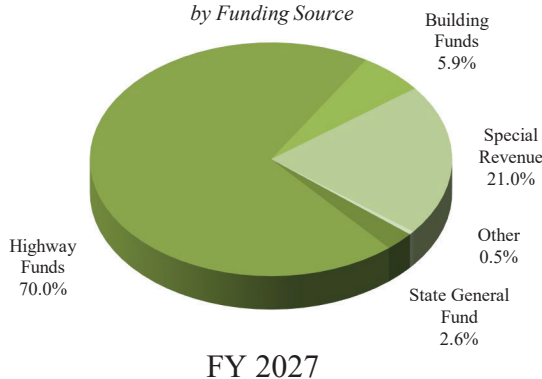
The Governor’s revised capital improvement recommendations for FY 2026 totaled \$2,655.9 million from all funding sources, including \$185.5 million from the State General Fund. The Legislature approved a revised FY 2026 capital improvements budget of \$2,655.6 million from all funding sources, including \$185.2 million from the State General Fund. For FY 2027, the Governor recommended \$1,440.5 million of capital improvement expenditures from all funding sources, including \$64.7 million from the State General Fund. The Legislature approved a FY 2027 capital improvements budget of \$1,412.8 million from all funding sources, including \$37.1 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.

How It Is Financed  
by Funding Method



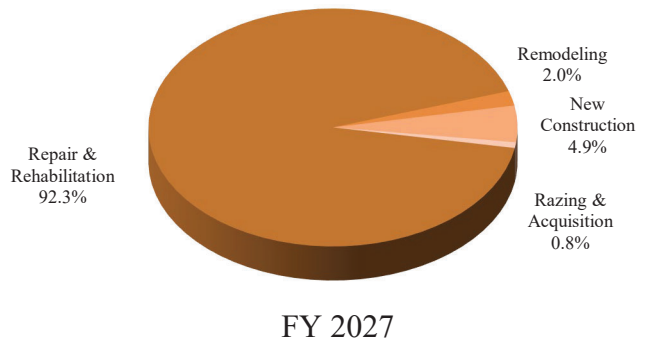
Consistent with the information shown in *The FY 2027 Governor’s Budget Report*, a pie chart of the approved FY 2027 capital budget by project classification is shown in orange. Rehabilitation and repair, the largest project classification, includes projects intended to keep facilities in working order. New construction, the second largest classification, involves the construction of a facility where none existed before or one in which the old facility was demolished and then rebuilt. Renovation and remodeling is more extensive than rehabilitation but less than new construction.

How It Is Financed  
by Funding Source



The first two pie charts in this section represent two views of how the capital budget is financed. The green pie chart illustrates the approved FY 2027 capital budget by source of financing, and the blue pie chart presents FY 2027 expenditures by funding method. The State Highway Fund makes up the largest funding source for capital improvements with 70.0 percent. Cash and direct appropriations comprise the majority of project funding, with 95.1 percent of all projects being funded by this method.

How It Is Spent



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.

## 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.

## General Government

### Judicial Branch

**Judicial Branch Learning Center.** The Legislature deleted \$325,000 in FY 2026 and \$300,000 in FY 2027 from the State General Fund to continue renovations of the first floor of the Judicial Center to establish the Judicial Branch Learning Center. The Judicial Branch receives many school-aged visitors throughout the year who have questions regarding the structure of the Judicial Branch, the cases heard by the courts, how a case flows through the appeals process, and how the Judicial branch interacts with the other branches of government. FY 2026 expenditures were for updating wall coverings in the library space as well as developing one exhibit. FY 2027 expenditures were for developing an additional exhibit.

## Education

### Kansas State University

**New Dairy Facility.** For FY 2027, the Legislature added \$5.0 million from federal American Rescue Plan Act funds and \$5.0 million from the State General Fund in both FY 2028 and FY 2029 for a new dairy facility. The new dairy facility will also require a match dollar for dollar from Kansas State University and the Kansas dairy industry.

### School for the Blind

**Repair & Rehabilitation Inflation.** The Legislature appropriated an additional \$87,272 from the State Institutions Building Fund in FY 2027 to account for inflationary costs for general repairs for the campus in Kansas City, Kansas.

### School for the Deaf

**Repair & Rehabilitation Inflation.** The Legislature appropriated an additional \$129,571 from the State Institutions Building Fund in FY 2027 to account for inflationary costs for general repairs for the campus in Kansas City, Kansas.

**Emory Building Roof & Atrium Replacement.** The Governor recommended \$1.2 million from the State Institutions Building Fund in FY 2027 to replace the roof of the Emory Building, as well as an attached atrium. The Legislature concurred with the roof replacement but did not approved funding for the atrium. As a result, the Legislature only approved \$600,000 for the roof replacement, all from the State Institutions Building Fund.

### Historical Society

**Emergency Repair Funding.** The Legislature did not concur with the Governor's recommendation for \$250,000 from the State General Fund for FY 2027 for one-time emergency repair funding that would have been used at various state historic sites.

**West Building Rehabilitation & Repair.** The Legislature did not approve the Governor's recommendation for \$206,250 from the State General Fund for rehabilitation and repair of the West Building at the Shawnee Mission Indian state historic site for FY 2027.

**Grinter Place Parking.** The Legislature added \$50,000 from the State General Fund for parking improvements at the Grinter state historical site located in Wyandotte County for FY 2027.

**Junior Officer Quarters.** For FY 2027, the Legislature added \$1.0 million from federal American Rescue Act Plan funds to restore the junior officer quarters located at Fort Dodge. The Governor vetoed this item because the Governor indicated that while it was a worthy project, the cost should not fall solely on the state and the funding source is federal COVID-19 relief dollars that are bound by federally required timelines that the project is unlikely to meet; however, the Legislature overrode the veto.

## Public Safety

### Highway Patrol

**Relocating Troop C & Troop S Facilities.** The Governor's FY 2027 recommendation included \$26.8 million from the State General Fund to complete the

consolidation of assets in Salina by relocating Troop C and Troop S facilities. The Legislature did not concur and deleted the appropriation in its entirety.

## Agriculture & Natural Resources

### Kansas State Fair

**Construction of New Scale House.** The Governor’s FY 2027 recommendation also included \$4.7 million from the Highway Patrol Operations Fund for construction of a new South Olathe scale house. The Legislature did not concur with the recommendation.

**Livestock Barn Upgrades.** The Legislature added \$350,000 from the State General Fund for livestock barn upgrades. The Governor vetoed this addition, and the veto was sustained.

<b>Status of State Building Funds</b>				
	FY 2024 <u>Actual</u>	FY 2025 <u>Actual</u>	FY 2026 <u>Approved</u>	FY 2027 <u>Approved</u>
<b>Educational Building Fund</b>				
Beginning Balance	\$ 57,250,703	\$ 60,214,046	\$ 59,103,084	\$ 1,471,992
Released Encumbrances/Adjs.	34,812	18,342	--	--
SGF Transfer	--	--	--	56,000,000
Property Tax	48,090,378	50,087,724	51,840,000	--
Motor Vehicle Taxes	<u>4,090,570</u>	<u>4,290,091</u>	<u>4,463,411</u>	--
Resources Available	\$109,466,463	\$114,610,204	\$115,406,495	\$ 57,471,992
Expenditures	<u>49,252,417</u>	<u>55,507,120</u>	<u>113,934,503</u>	<u>56,000,000</u>
Ending Balance	\$ 60,214,046	\$ 59,103,084	\$ 1,471,992	\$ 1,471,992
<b>State Institutions Building Fund</b>				
Beginning Balance	<u>\$ 33,546,048</u>	<u>\$ 37,798,469</u>	<u>\$ 43,758,155</u>	<u>\$ 28,218,667</u>
Released Encumbrances/Adjs.	89,714	673,530	--	--
SGF Transfer	--	--	--	25,000,000
Property Tax	23,922,971	24,952,021	26,530,000	--
Motor Vehicle Taxes	<u>2,044,978</u>	<u>2,144,724</u>	<u>2,231,371</u>	--
Resources Available	\$ 59,603,711	\$ 65,568,744	\$ 72,519,526	\$ 53,218,667
Expenditures	<u>21,805,242</u>	<u>21,810,589</u>	<u>44,300,859</u>	<u>25,001,068</u>
Ending Balance	\$ 37,798,469	\$ 43,758,155	\$ 28,218,667	\$ 28,217,599
<b>Correctional Institutions Building Fund</b>				
Beginning Balance	<u>\$ 2,294,427</u>	<u>\$ 1,765,441</u>	<u>\$ 1,365,787</u>	<u>\$ 41,064</u>
Released Encumbrances/Adjs.	150,574	11,638	--	--
Gaming Revenues	<u>4,992,000</u>	<u>4,992,000</u>	<u>4,992,000</u>	<u>4,992,000</u>
Resources Available	\$ 7,437,001	\$ 6,769,079	\$ 6,357,787	\$ 5,033,064
Expenditures	<u>5,671,560</u>	<u>5,403,292</u>	<u>6,316,723</u>	<u>5,033,064</u>
Ending Balance	\$ 1,765,441	\$ 1,365,787	\$ 41,064	\$ --

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
<b>Educational Building Fund</b>					
Board of Regents					
Rehabilitation & Repair	--	--	--	56,000,000	56,000,000
Emporia State University					
Rehabilitation & Repair	1,721,645	9,183,287	9,183,287	--	--
Fort Hays State University					
Forsyth Library Renovation	203,130	630,000	630,000	--	--
Rehabilitation & Repair	375,141	3,400,506	3,400,506	--	--
Gross Coliseum HVAC	2,833,123	2,425,000	2,425,000	--	--
KS Wetlands HVAC	--	270,000	270,000	--	--
Kansas State University					
Rehabilitation & Repair	9,647,707	30,968,540	30,968,540	--	--
Seaton Hall Renovation Debt Service	2,250,000	2,295,000	2,295,000	--	--
Pittsburg State University					
Rehabilitation & Repair	4,805,345	12,378,860	12,378,860	--	--
University of Kansas					
Rehabilitation & Repair	21,725,137	29,033,553	29,033,553	--	--
University of Kansas Medical Center					
Rehabilitation & Repair	4,111,738	12,781,200	12,781,200	--	--
Wichita State University					
Rehabilitation & Repair	6,207,433	9,166,363	9,166,363	--	--
<b>Total--EBF</b>	<b>\$ 53,880,399</b>	<b>\$ 112,532,309</b>	<b>\$ 112,532,309</b>	<b>\$ 56,000,000</b>	<b>\$ 56,000,000</b>
<b>State Institutions Building Fund</b>					
Department for Aging & Disability Services					
Rehabilitation & Repair	9,681,450	11,380,791	11,380,791	3,389,200	3,389,200
Razing of Buildings	1,981,412	1,168,788	1,168,788	--	--
Remodel	101,600	1,037,807	1,037,807	--	--
Adair Renovation	--	--	--	3,458,053	3,458,053
Kids State Hospital-KNI	--	--	--	3,000,000	2,000,000
Office of Veterans Services					
Cemetery Rehabilitation & Repair	--	282,696	282,696	387,951	387,951
KVH Rehabilitation & Repair	596,353	3,468,281	3,468,281	4,809,244	4,809,244
KSH Rehabilitation & Repair	949,586	3,372,328	3,372,328	656,458	656,458
NE Veterans' Home	32,350	13,691,883	13,691,883	--	--
School for the Blind					
Safety & Security Systems	277,469	306,342	306,342	350,205	350,205
Rehabilitation & Repair Projects	482,986	1,322,342	1,322,342	969,110	1,056,382
Edlund Building Rehabilitation & Repair	--	--	--	718,750	718,750
Edlund Building Improvements	250,000	--	--	--	--
Johnson Gym	886,789	--	--	--	--
Window Replacement	255,256	--	--	--	--
Hazardous Materials Abatement	180,000	--	--	--	--
School for the Deaf					
Rehabilitation & Repair	545,128	2,005,712	2,005,712	1,202,897	1,332,468
Campus Life Safety & Security	364,148	397,356	397,356	437,093	437,093
Campus Boilers & HVAC	654,999	1,592,750	1,592,750	1,024,250	1,024,250
Electrical Service Upgrade	187,500	--	--	--	--
Dorm Remodel	250,000	--	--	--	--
Utility Tunnel Repairs	300,000	--	--	--	--
Hazardous Materials Abatement	179,990	--	--	--	--
Playground Equipment	400,000	--	--	--	--
Window Replacement	260,811	--	--	--	--
Elevator Repair	307,030	--	--	--	--
Emery Building--Roof & Atrium	--	--	--	1,200,000	600,000
Powerhouse Demolition	--	--	--	1,800,000	1,800,000

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
Department of Corrections					
Rehabilitation & Repair	--	160,186	160,186	611,044	611,044
Kansas Juvenile Correctional Complex					
Rehabilitation & Repair	250,958	--	--	--	--
<b>Total--SIBF</b>	<b>\$ 19,375,815</b>	<b>\$ 40,187,262</b>	<b>\$ 40,187,262</b>	<b>\$ 24,014,255</b>	<b>\$ 22,631,098</b>
<b>Correctional Institutions Building Fund</b>					
Department of Corrections					
Rehabilitation & Repair	7,045	4,276,761	4,276,761	4,126,714	4,126,714
El Dorado Correctional Facility					
Rehabilitation & Repair	816,697	--	--	--	--
Ellsworth Correctional Facility					
Rehabilitation & Repair	428,176	--	--	--	--
Hutchinson Correctional Facility					
Rehabilitation & Repair	81,244	--	--	--	--
Lansing Correctional Facility					
Rehabilitation & Repair	730,730	--	--	--	--
Larned State Correctional Facility					
Rehabilitation & Repair	596,148	--	--	--	--
Norton Correctional Facility					
Rehabilitation & Repair	394,076	--	--	--	--
Topeka Correctional Facility					
Rehabilitation & Repair	438,063	--	--	--	--
Winfield Correctional Facility					
Rehabilitation & Repair	332,310	--	--	--	--
<b>Total--CIBF</b>	<b>\$ 3,824,489</b>	<b>\$ 4,276,761</b>	<b>\$ 4,276,761</b>	<b>\$ 4,126,714</b>	<b>\$ 4,126,714</b>
<b>State General Fund</b>					
Department of Administration					
Rehabilitation & Repair	5,056,062	5,008,923	5,008,923	5,000,000	5,000,000
Printing Plant Improvements	335,015	--	--	--	--
Docking State Office Bldg Renovation	--	4,965,515	4,965,515	--	--
2019FG Debt Service	4,846,881	5,155,574	5,155,574	5,412,150	5,412,150
2021P Debt Service	2,340,000	2,450,000	2,450,000	2,575,000	2,575,000
2020R Debt Service	6,255,000	6,570,000	6,570,000	6,900,000	6,900,000
2020S Debt Service	4,601,191	--	--	--	--
2016H Debt Service	25,724,689	--	--	--	--
2025A Debt Service	--	3,455,000	3,455,000	3,860,000	3,860,000
Judiciary					
Law Library Renovation	80,897	--	--	--	--
Judicial Branch Learning Center	--	325,000	--	300,000	--
Garden Level Reconfiguration	--	300,000	300,000	--	--
Department for Aging & Disability Services					
Regional Mental Health Facility	--	12,115,116	12,115,116	96	96
Larned State Hospital					
Rehabilitation & Repair	135,601	--	--	--	--
Osawatomie State Hospital					
Rehabilitation & Repair	--	--	--	45,000	45,000
Department of Labor					
Rehabilitation & Repair	672,053	120,000	120,000	150,000	150,000
Entry Doors at 1309	--	60,000	60,000	--	--
Parking Lots at All Locations	--	--	--	30,000	30,000
Roof Replacement at 2650	--	--	--	360,000	360,000
Repair/Replace Steps at 401/1309	--	--	--	36,000	36,000
Air Handlers & VAV Boxes at 1309	--	330,000	330,000	--	--
Land for Additional Parking at 2650	--	186,000	186,000	120,000	120,000

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
<b>Department of Labor, Cont'd</b>					
Eastman Basement Renovation	127,013	--	--	--	--
First Floor Reconfiguration at 401	13,746	--	--	--	--
Video Conference Upgrades	18,002	--	--	--	--
HVAC & VAV Box Repair at 401	178,186	--	--	--	--
Office of Veterans Services					
Cemetery Rehabilitation & Repair	187,305	693,528	693,528	201,980	201,980
Emporia State University					
Rehabilitation & Repair	1,289,279	2,330,027	2,330,027	--	--
Fort Hays State University					
Nursing Workforce Dev Expansion	962,156	13,982,271	13,982,271	--	--
Cadaver Lab Remodel	7,686	--	--	--	--
Rehabilitation & Repair	371,349	1,278,113	1,278,113	--	--
Kansas State University					
Ag Innovation Initiative	25,000,000	--	--	--	--
Rehabilitation & Repair	13,595,287	11,923,346	11,923,346	--	--
Biosecurity Research Debt Service	1,590,000	1,665,000	1,665,000	1,750,000	1,750,000
Kansas State University--ESARP					
Rehabilitation & Repair	363,478	--	--	--	--
Pittsburg State University					
NIMA Prove-Out Facility	536,045	3,192,423	3,192,423	--	--
Center for Emerging Technology	12,097	--	--	--	--
Rehabilitation & Repair	2,355,145	2,490,315	2,490,315	--	--
American Center for Reading	--	2,000,000	2,000,000	--	--
Institute for Emerging Technology	--	500,000	500,000	--	--
University of Kansas					
Rehabilitation & Repair	5,829,718	5,071,964	5,071,964	--	--
University of Kansas Medical Center					
Cancer Research Facility	2,353,295	72,646,705	72,646,705	--	--
Rehabilitation & Repair	2,258,475	2,247,779	2,247,779	8,495	8,495
Wichita State University					
NIAR Nat'l Aviation	1,805,174	--	--	--	--
Rehabilitation & Repair	848,657	3,953,570	3,953,570	--	--
Wichita Biomedical Campus	889,144	8,951,435	8,951,435	--	--
Historical Society					
Rehabilitation & Repair	377,642	375,000	375,000	375,000	375,000
Emergency Repair Funding	--	--	--	250,000	--
Air Handling Units/Chiller Replacement	2,739,612	11,019	11,019	--	--
Shawnee Indian Mission: Replace Roofs	237,946	--	--	--	--
Charles Curtis Home	300,000	--	--	--	--
Shawnee Indian Mission: West Building	--	--	--	206,250	--
Grinter Place ADA & Parking	--	--	--	--	50,000
Department of Corrections					
Rehabilitation & Repair	24,011,183	7,280,808	7,280,808	6,475,883	6,475,883
El Dorado Correctional Facility					
Rehabilitation & Repair	166,019	--	--	--	--
Ellsworth Correctional Facility					
Rehabilitation & Repair	4,688	--	--	--	--
Hutchinson Correctional Facility					
Rehabilitation & Repair	8,332	--	--	--	--
Lansing Correctional Facility					
Rehabilitation & Repair	815,059	--	--	--	--
Larned State Correctional Facility					
Rehabilitation & Repair	3,616	--	--	--	--
Topeka Correctional Facility					
Rehabilitation & Repair	800	--	--	--	--
Kansas Juvenile Correctional Complex					
Rehabilitation & Repair	601,461	--	--	--	--

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
Adjutant General					
Rehabilitation & Repair	2,830,209	3,500,000	3,500,000	3,500,000	3,500,000
Hay Armory	15,797,490	--	--	--	--
State Defense Building Remodel	354,134	113,344	113,344	--	--
Highway Patrol					
Salina Reconfiguration	--	--	--	26,800,000	--
Kansas Bureau of Investigation					
Rehabilitation & Repair	88,564	300,000	300,000	300,000	300,000
Kansas State Fair					
Bison Arena Rehabilitation & Repurpose	3,582,570	--	--	--	--
Rehabilitation & Repair	165,770	--	--	--	--
Facility upgrades	855	--	--	--	--
Department of Wildlife & Parks					
Dam Repairs	1,882,840	--	--	--	--
Flint Hills Trail	3,000,000	--	--	--	--
El Dorado Showerhouse	200,000	--	--	--	--
<b>Total--State General Fund</b>	<b>\$ 167,807,416</b>	<b>\$ 185,547,775</b>	<b>\$ 185,222,775</b>	<b>\$ 64,655,854</b>	<b>\$ 37,149,604</b>
<b>Regents Restricted Funds</b>					
Board of Regents					
Rehabilitation & Repair	--	2,493,450	2,493,450	32,700,000	32,700,000
Emporia State University					
Parking Maintenance	53,262	--	--	--	--
Rehabilitation & Repair	19,752,722	8,976,779	8,976,779	24,422,276	24,422,276
Twin Towers Student Housing Debt Service	665,000	--	--	--	--
Memorial Union Renovation Debt Service	8,409,956	840,000	840,000	875,000	875,000
Abigail Morse Res Hall Debt Service	1,405,000	1,475,000	1,475,000	1,550,000	1,550,000
Fort Hays State University					
Forsyth Library Renovation	14,366,870	6,213,047	6,213,047	--	--
Athletic Complex	3,464,147	1,746,682	1,746,682	--	--
Tomanek Hall HVAC	--	2,100,165	2,100,165	--	--
Rehabilitation & Repair	2,371,140	1,164,671	1,164,671	1,164,671	1,164,671
Gross Coliseum Rehabilitation & Repair	4,402,432	--	--	--	--
Parking Maintenance	83,650	100,000	100,000	100,000	100,000
University Challenge Grants	2,335,161	--	--	--	--
Memorial Union Renovation Debt Service	520,000	--	--	--	--
Memorial Union Addition Debt Service	165,000	170,000	170,000	180,000	180,000
Weist Hall Replacement Debt Service	955,000	985,000	985,000	1,015,000	1,015,000
Kansas State University					
Rehabilitation & Repair	15,556,229	23,538,199	23,538,199	10,974,540	10,974,540
Salina Maintenance Complex	1,647,823	50,000	50,000	410,864	410,864
First Floor Bluemont Hall	1,268,121	--	--	--	--
Ag Innovation Initiative	35,427,917	71,286,984	71,286,984	16,000,000	16,000,000
Salina Aerospace Innov & Training Hub	880,903	21,800,960	21,800,960	5,450,240	5,450,240
Beef Cattle Research Center	--	10,600,000	10,600,000	7,200,000	7,200,000
Parking Maintenance	4,229	499,038	499,038	--	--
Housing Maintenance	2,997,482	5,456,800	5,456,800	--	--
Strong Complex Renovation	--	3,375,000	3,375,000	4,500,000	4,500,000
BIVAP Renovation	--	4,320,299	4,320,299	3,234,590	3,234,590
Unger Hall Relocation	1,319,406	7,800,000	7,800,000	4,700,000	4,700,000
Polytechnic ESCO Debt Service	202,500	207,500	207,500	212,500	212,500
Steam Tunnels Capital Lease	44,591	--	--	--	--
Jardine Hall Debt Service	2,570,000	2,695,000	2,695,000	2,830,000	2,830,000
Student Union Parking Debt Service	680,000	695,000	695,000	715,000	715,000
Energy Conservation Debt Service	1,615,041	619,404	619,404	646,335	646,335
Dairy Facility	--	--	--	--	5,000,000
Electrical Upgrade Debt Service	300,000	--	--	--	--
Qualified Energy Conserv Bonds Debt Service	1,045,000	1,095,000	1,095,000	1,150,000	1,150,000

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
<b>Kansas State University, Cont'd</b>					
Wefald Hall Res & Dining Debt Service	1,680,000	1,760,000	1,760,000	1,850,000	1,850,000
Student Union Renovation Debt Service	1,140,000	1,160,000	1,160,000	1,190,000	1,190,000
Chemical Waste Landfill	100,000	105,000	105,000	115,000	115,000
Child Care Dev Center Debt Service	195,000	200,000	200,000	215,000	215,000
Recreation Center Debt Service	690,000	725,000	725,000	760,000	760,000
Chiller Plant Debt Service	2,625,000	2,760,000	2,760,000	2,895,000	2,895,000
Seaton Hall Renovation Debt Service	--	--	--	2,355,000	2,355,000
Derby Dining Center Debt Service	425,000	450,000	450,000	470,000	470,000
KSU-CVM Lease	141,604	--	--	--	--
Strong Complex Renovation Debt Service	--	610,000	610,000	640,000	640,000
<b>Kansas State University--ESARP</b>					
Ag Innovation Initiative	--	3,000,000	3,000,000	2,266,065	2,266,065
Rural Fire & Workforce Center	--	1,218,500	1,218,500	3,450,000	3,450,000
Rehabilitation & Repair	993,586	--	--	--	--
Knox Land	85,000	--	--	--	--
<b>KSU--Veterinary Medical Center</b>					
Rehabilitation & Repair	3,367,608	485,397	485,397	110,250	110,250
KSUIC-CVM Capital Lease Debt Service	226,942	368,546	368,546	368,546	368,546
Energy Conservation Debt Service	--	185,596	185,596	193,665	193,665
<b>Pittsburg State University</b>					
Rehabilitation & Repair	4,175,594	2,864,752	2,864,752	120,000	120,000
Deferred Maintenance	--	9,412,974	9,412,974	1,500,000	1,500,000
Overman Student Center Rehabilitation & Repair	--	250,000	250,000	250,000	250,000
Parking Maintenance	198,929	200,000	200,000	200,000	200,000
Tyler Research & Development Park	5,000,000	--	--	--	--
University Challenge Grants	2,934,479	9,565,521	9,565,521	--	--
Overman Student Ctr Debt Service	1,430,000	1,500,000	1,500,000	1,580,000	1,580,000
Parking Facility Debt Service	245,000	250,000	250,000	255,000	255,000
Student Housing Debt Service	600,000	620,000	620,000	635,000	635,000
<b>University of Kansas</b>					
Parking Maintenance	2,400	2,275,372	2,275,372	--	--
Student Housing	1,247,836	3,434,370	3,434,370	--	--
Deferred Maintenance	4,019,887	9,801,250	9,801,250	4,500,000	4,500,000
Rehabilitation & Repair	10,504,984	38,598,012	38,598,012	8,824,677	8,824,677
Memorial Stadium Renovations	240,668,121	45,202,664	45,202,664	--	--
Hashinger Debt Service	440,000	465,000	465,000	475,000	475,000
Student Housing Debt Service	1,675,000	1,765,000	1,765,000	1,850,000	1,850,000
GSP Hall Debt Service	455,000	475,000	475,000	505,000	505,000
McCullum Hall Debt Service	1,580,000	1,660,000	1,660,000	1,710,000	1,710,000
Corbin Hall Debt Service	455,000	480,000	480,000	505,000	505,000
McCullum Hall Parking Debt Service	215,000	225,000	225,000	230,000	230,000
Student Recreation Ctr Debt Service	375,000	400,000	400,000	--	--
Energy Conservation Debt Service	1,560,000	1,650,000	1,650,000	675,000	675,000
Engineering Facility Debt Service	2,580,000	2,710,000	2,710,000	2,850,000	2,850,000
Earth, Energy & Environment Debt Service	795,000	835,000	835,000	875,000	875,000
<b>University of Kansas Medical Center</b>					
Parking Maintenance	17,629	17,629	17,629	17,629	17,629
Rehabilitation & Repair	31,363,159	30,720,844	30,720,844	74,651,782	74,651,782
Energy Conservation Debt Service	529,500	400,500	400,500	420,750	420,750
Health Science Education Building	660,000	695,000	695,000	730,000	730,000
Research Institute Debt Service	995,000	1,045,000	1,045,000	1,100,000	1,100,000
Hemenway Research Bldg Debt Service	2,788,730	2,269,500	2,269,500	2,384,250	2,384,250
Parking Garage 5 Debt Service	1,590,000	1,640,000	1,640,000	1,690,000	1,690,000
Parking Garage 4 Debt Service	320,000	335,000	335,000	350,000	350,000
<b>Wichita State University</b>					
Wichita Biomedical Campus	37,469,659	132,826,492	132,826,492	--	--
NIAR Hub & for Adv Mfg & Research	14,876,832	58,500,000	58,500,000	--	--

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
<b>Wichita State University, Cont'd</b>					
Geology Building Remodel	--	3,069,000	3,069,000	--	--
Rhatigan Student Center Remodel	--	1,500,000	1,500,000	1,426,000	1,426,000
Housing Maintenance	68,200	1,200,000	1,200,000	1,200,000	1,200,000
Parking Maintenance	277,880	507,000	507,000	507,000	507,000
Rehabilitation & Repair	13,767,479	5,665,839	5,665,839	--	--
APEX Accelerator	14,465,372	--	--	--	--
Shocker Residence Hall Debt Service	1,510,000	1,585,000	1,585,000	1,620,000	1,620,000
Digital Rsrch & Transform Debt Service	165,000	170,000	170,000	175,000	175,000
Parking Garage Debt Service	345,000	360,000	360,000	375,000	375,000
Woolsey Hall Debt Service	590,000	620,000	620,000	650,000	650,000
Flats & Suites Debt Service	1,485,000	1,560,000	1,560,000	1,635,000	1,635,000
Clinton Hall Shocker Ctr Debt Service	330,000	345,000	345,000	360,000	360,000
<b>Total--Regents Restricted Funds</b>	<b>\$ 540,949,992</b>	<b>\$ 573,003,736</b>	<b>\$ 573,003,736</b>	<b>\$ 253,741,630</b>	<b>\$ 258,741,630</b>
<b>Special Revenue Funds</b>					
Department of Administration					
Rehabilitation & Repair	1,495,135	925,000	925,000	925,000	925,000
Docking State Office Bldg Renovation	11,049,399	5,686,807	5,686,807	--	--
Capitol Complex Air Handler	751,486	--	--	--	--
Capitol Complex Security Enhancement	306,650	--	--	--	--
Printing Plant Improvements	3,519,328	--	--	--	--
2019FG Debt Service	1,198,119	1,274,426	1,274,426	1,337,850	1,337,850
2020K Debt Service	3,896,978	4,075,020	4,075,020	4,253,051	4,253,051
Department of Commerce					
HVAC Improvement Project - Topeka WFC	--	250,000	250,000	--	--
Roof Repair & Maint - Garden City WFC	--	--	--	100,000	100,000
Kansas Neurological Institute					
Rehabilitation & Repair	34,110	--	--	--	--
Osawatomie State Hospital					
Rehabilitation & Repair	300,885	--	--	10,000	10,000
Parsons State Hospital					
Rehabilitation & Repair	740,250	--	--	--	--
Department for Children & Families					
Topeka Service Center	67,500	900,000	900,000	--	--
Department of Labor					
Rehabilitation & Repair	439,371	80,000	80,000	100,000	100,000
Entry Doors at 1309	--	40,000	40,000	--	--
Parking Lots at all locations	--	--	--	20,000	20,000
Roof Replacement at 2650	--	--	--	240,000	240,000
Repair/Replace Steps at 401/1310	--	--	--	24,000	24,000
Air Handlers & VAV Boxes at 1309	--	220,000	220,000	--	--
Land for Additional Parking at 2650	--	124,000	124,000	80,000	80,000
Eastman Basement Renovation	84,675	--	--	--	--
First Floor Reconfiguration at 401	9,164	--	--	--	--
Video Conference Upgrades	12,001	--	--	--	--
HVAC & VAV Box Repair at 402	118,791	--	--	--	--
Office of Veterans Services					
KVH Rehabilitation & Repair	36,080	--	--	--	--
KSH Rehabilitation & Repair	--	38,040	38,040	--	--
Historical Society					
Rehabilitation & Repair	699,134	--	--	--	--
Shawnee Indian Mission: West Building	--	200,000	200,000	418,750	418,750
Junior Office Quarters	--	--	--	--	1,000,000
School for the Blind					
Campus Boilers & HVAC Systems	1,155,054	1,418,500	1,418,500	1,480,350	1,480,350
Hutchinson Correctional Facility					
Rehabilitation & Repair	16,771	--	--	--	--

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
Adjutant General					
Rehabilitation & Repair	11,018,463	3,500,000	3,500,000	3,500,000	3,500,000
State Defense Building Remodel	18,831,242	3,700,413	3,700,413	--	--
Salina Nickell Barracks Structure	--	3,471,000	3,471,000	--	--
Energy Resilience	--	855,000	855,000	1,000,000	1,000,000
Forbes ERCIP	--	6,400,000	6,400,000	--	--
Restoration & Modernization	--	--	--	2,000,000	2,000,000
Highway Patrol					
Central Dispatch Facility	--	--	--	--	--
Training Academy Critical Maintenance	500,000	--	--	--	--
Troop J Major Projects	958,360	--	--	--	--
Training Academy Maintenance	50,237	--	--	--	--
Troop Facility Routine Maintenance	195,347	--	--	22,000	22,000
Troop I Scale House Replacement	--	--	--	5,899,465	1,173,876
Kansas Bureau of Investigation					
Rehabilitation & Repair	93,443	--	--	--	--
Kansas State Fair					
Ongoing Maintenance	--	--	--	1,001,982	1,001,982
Rehabilitation & Repair	1,073,047	--	--	--	--
Debt Service	174,820	--	--	--	--
Emergency Command Center	253,779	--	--	--	--
Department of Wildlife & Parks					
Parks Major Maintenance	12,951,289	5,631,086	5,631,086	3,055,500	3,055,500
Land & Water Development	708,380	1,500,000	1,500,000	2,145,000	2,145,000
Wetlands Acquisition & Development	162,956	700,000	700,000	700,000	700,000
Building Maintenance	174,628	2,483,000	2,483,000	2,000,000	2,000,000
Motorboat Access	114,416	1,750,000	1,750,000	3,379,000	3,379,000
Road Maintenance	1,681,366	1,100,000	1,100,000	1,100,000	1,100,000
Bridge Maintenance	33,200	625,000	625,000	625,000	625,000
Coast Guard	35,500	257,500	257,500	250,000	250,000
Land Acquisition	250,000	400,000	400,000	--	--
Cabin Site Development	276,649	225,000	225,000	--	--
Shooting Range Development	25,500	7,398,840	7,398,840	860,000	860,000
Dam Repairs	625,000	625,000	625,000	625,000	625,000
Fish & Wildlife Major Maintenance	2,272,823	4,549,475	4,549,475	4,390,000	4,390,000
Trails development	214,915	6,772,000	6,772,000	7,062,705	7,062,705
Kansas Department of Transportation					
Construction Operations	2,285,569	--	--	--	--
<b>Total--Special Revenue Funds</b>	<b>\$ 80,891,810</b>	<b>\$ 67,175,107</b>	<b>\$ 67,175,107</b>	<b>\$ 48,604,653</b>	<b>\$ 44,879,064</b>
<b>State Highway Fund</b>					
Kansas Department of Transportation					
Rehabilitation & Repair	3,306,534	8,270,624	8,270,624	5,600,000	5,600,000
Reroof Buildings	51,002	1,832,894	1,832,894	561,509	561,509
Subarea Modernization	4,133,349	9,170,613	9,170,613	9,267,698	9,267,698
Purchase Land	201	67,927	67,927	--	--
Wash Buildings	--	--	--	478,555	478,555
SRA Rehabilitation	--	--	--	1,209,879	1,209,879
Construct District One HQ - Topeka	23,924,255	--	--	--	--
Salt Storage Facilities	762,050	695,843	695,843	546,920	546,920
Update Electrical & Bay Extension	182,446	1,930,654	1,930,654	--	--
Surplus Property Warehouse Bldg	--	2,755,836	2,755,836	--	--
Construction Office - Great Bend	--	1,637,756	1,637,756	--	--
Design Contracts	106,430,740	95,022,109	95,022,109	94,948,139	94,948,139
Preservation	762,685,785	676,471,823	676,471,823	390,313,933	390,313,933
City/County Construction	164,512,171	143,740,803	143,740,803	127,782,047	127,782,047

## Expenditures for Capital Improvements by Project

	FY 2025 Actual	FY 2026 Gov. Rec.	FY 2026 Approved	FY 2027 Gov. Rec.	FY 2027 Approved
<b>Kansas Department of Transportation, Cont'd</b>					
Construction Contracts	67,711,120	513,646,743	513,646,743	129,215,391	129,215,391
Debt Service on Highway Projects	406,125,000	109,390,000	109,390,000	120,215,000	120,215,000
Construction Operations	122,433,237	108,538,275	108,538,275	109,182,619	109,182,619
<b>Total--State Highway Fund</b>	<b>\$ 1,662,257,890</b>	<b>\$ 1,673,171,900</b>	<b>\$ 1,673,171,900</b>	<b>\$ 989,321,690</b>	<b>\$ 989,321,690</b>
<b>Total--State Capital Improvements</b>	<b>\$ 2,528,987,811</b>	<b>\$ 2,655,894,850</b>	<b>\$ 2,655,569,850</b>	<b>\$ 1,440,464,796</b>	<b>\$ 1,412,849,800</b>

# 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 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2026 Approved Budget
<b>Summary of State Expenditures</b>					
State Operations	7,841,355,999	--	(24,958,133)	--	7,816,397,866
Aid to Local Governments	7,476,366,256	--	(31,678,545)	4,438,771	7,449,126,482
Other Assistance	9,771,448,201	--	15,376,805	--	9,786,825,006
<b>Subtotal--Operating Expenditures</b>	<b>\$ 25,089,170,456</b>	<b>\$ --</b>	<b>\$ (41,259,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 25,052,349,354</b>
Capital Improvements	2,743,670,000	--	(325,000)	--	2,743,345,000
<b>Total Expenditures</b>	<b>\$ 27,832,840,456</b>	<b>\$ --</b>	<b>\$ (41,584,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 27,795,694,354</b>
<b>Expenditures by Object</b>					
Salaries & Wages	4,185,931,587	--	(4,940,198)	--	4,180,991,389
Contractual Services	3,031,434,257	--	(22,048,894)	--	3,009,385,363
Commodities	248,953,267	--	(1,998,429)	--	246,954,838
Capital Outlay	200,744,530	--	27,000	--	200,771,530
Debt Service	174,292,358	--	--	--	174,292,358
Operating Adjustments	--	--	4,002,388	--	4,002,388
<b>Subtotal--State Operations</b>	<b>\$ 7,841,355,999</b>	<b>\$ --</b>	<b>\$ (24,958,133)</b>	<b>\$ --</b>	<b>\$ 7,816,397,866</b>
Aid to Local Governments	7,476,366,256	--	(31,678,545)	4,438,771	7,449,126,482
Other Assistance	9,771,448,201	--	15,376,805	--	9,786,825,006
<b>Subtotal--Operating Expenditures</b>	<b>\$ 25,089,170,456</b>	<b>\$ --</b>	<b>\$ (41,259,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 25,052,349,354</b>
Capital Improvements	2,743,670,000	--	(325,000)	--	2,743,345,000
<b>Total Expenditures</b>	<b>\$ 27,832,840,456</b>	<b>\$ --</b>	<b>\$ (41,584,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 27,795,694,354</b>
<b>Expenditures by Fund Class</b>					
State General Fund	10,926,939,681	--	(1,211,342)	4,438,771	10,930,167,110
State Water Plan Fund	68,262,905	--	(3,957,818)	--	64,305,087
Economic Development Initiatives Fund	42,369,017	--	(1,214,950)	--	41,154,067
Expanded Lottery Act Revenues Fund	77,522,000	--	--	--	77,522,000
Children's Initiatives Fund	57,480,476	--	(649,597)	--	56,830,879
State Highway Fund	2,286,593,910	--	--	--	2,286,593,910
Educational Building Fund	113,934,503	--	--	--	113,934,503
State Institutions Building Fund	44,300,859	--	--	--	44,300,859
Correctional Institutions Building Fund	6,316,723	--	--	--	6,316,723
Other Funds	14,209,120,382	--	(34,551,166)	--	14,174,569,216
<b>Total Expenditures</b>	<b>\$ 27,832,840,456</b>	<b>\$ --</b>	<b>\$ (41,584,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 27,795,694,354</b>

## Schedule 1.1--Expenditures Statewide from All Funding Sources

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2027 Approved Budget
<b>Summary of State Expenditures</b>					
State Operations	7,815,718,129	505,000	(70,679,799)	(29,688,536)	7,715,854,794
Aid to Local Governments	7,492,249,108	--	(69,491,530)	--	7,422,757,578
Other Assistance	9,925,464,665	(5,500,000)	220,945,435	(3,500,000)	10,137,410,100
<b>Subtotal--Operating Expenditures</b>	<b>\$ 25,233,431,902</b>	<b>\$ (4,995,000)</b>	<b>\$ 80,774,106</b>	<b>\$ (33,188,536)</b>	<b>\$ 25,276,022,472</b>
Capital Improvements	1,497,398,895	--	(18,787,167)	(1,350,000)	1,477,261,728
<b>Total Expenditures</b>	<b>\$ 26,730,830,797</b>	<b>\$ (4,995,000)</b>	<b>\$ 61,986,939</b>	<b>\$ (34,538,536)</b>	<b>\$ 26,753,284,200</b>
<b>Expenditures by Object</b>					
Salaries & Wages	4,344,025,068	--	(79,712,097)	(16,770,306)	4,247,542,665
Contractual Services	2,851,889,889	--	(17,839,543)	(7,916,030)	2,826,134,316
Commodities	247,682,604	--	(1,646,127)	(550)	246,035,927
Capital Outlay	194,099,470	505,000	6,641,673	(5,001,650)	196,244,493
Debt Service	181,226,273	--	4,000,000	--	185,226,273
Operating Adjustments	(3,205,175)	--	17,876,295	--	14,671,120
<b>Subtotal--State Operations</b>	<b>\$ 7,815,718,129</b>	<b>\$ 505,000</b>	<b>\$ (70,679,799)</b>	<b>\$ (29,688,536)</b>	<b>\$ 7,715,854,794</b>
Aid to Local Governments	7,492,249,108	--	(69,491,530)	--	7,422,757,578
Other Assistance	9,925,464,665	(5,500,000)	220,945,435	(3,500,000)	10,137,410,100
<b>Subtotal--Operating Expenditures</b>	<b>\$ 25,233,431,902</b>	<b>\$ (4,995,000)</b>	<b>\$ 80,774,106</b>	<b>\$ (33,188,536)</b>	<b>\$ 25,276,022,472</b>
Capital Improvements	1,497,398,895	--	(18,787,167)	(1,350,000)	1,477,261,728
<b>Total Expenditures</b>	<b>\$ 26,730,830,797</b>	<b>\$ (4,995,000)</b>	<b>\$ 61,986,939</b>	<b>\$ (34,538,536)</b>	<b>\$ 26,753,284,200</b>
<b>Expenditures by Fund Class</b>					
State General Fund	10,800,696,521	(5,500,000)	(16,504,387)	(28,038,536)	10,750,653,598
State Water Plan Fund	42,209,713	--	2,147,083	--	44,356,796
Economic Development Initiatives Fund	43,845,389	--	(1,283,645)	--	42,561,744
Expanded Lottery Act Revenues Fund	79,616,000	--	--	--	79,616,000
Children's Initiatives Fund	41,743,568	--	5,793,091	--	47,536,659
State Highway Fund	1,630,345,736	--	(2,614,470)	--	1,627,731,266
Educational Building Fund	56,000,000	--	--	--	56,000,000
State Institutions Building Fund	26,384,225	--	(1,383,157)	--	25,001,068
Correctional Institutions Building Fund	5,018,925	--	--	--	5,018,925
Other Funds	14,004,970,720	505,000	75,832,424	(6,500,000)	14,074,808,144
<b>Total Expenditures</b>	<b>\$ 26,730,830,797</b>	<b>\$ (4,995,000)</b>	<b>\$ 61,986,939</b>	<b>\$ (34,538,536)</b>	<b>\$ 26,753,284,200</b>

## 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	1,715,798,127	--	(4,667,242)	--	1,711,130,885
Other Operating Expenditures	910,296,559	--	(6,131,105)	--	904,165,454
<b>Subtotal--State Operations</b>	<b>\$ 2,626,094,686</b>	<b>\$ --</b>	<b>\$ (10,798,347)</b>	<b>\$ --</b>	<b>\$ 2,615,296,339</b>
Aid to Local Governments	5,234,098,741	--	(6,847,711)	4,438,771	5,231,689,801
Other Assistance	2,842,026,699	--	16,759,716	--	2,858,786,415
<b>Subtotal--Operating Expenditures</b>	<b>\$ 10,702,220,126</b>	<b>\$ --</b>	<b>\$ (886,342)</b>	<b>\$ 4,438,771</b>	<b>\$ 10,705,772,555</b>
Capital Improvements	224,719,555	--	(325,000)	--	224,394,555
<b>Total Expenditures</b>	<b>\$ 10,926,939,681</b>	<b>\$ --</b>	<b>\$ (1,211,342)</b>	<b>\$ 4,438,771</b>	<b>\$ 10,930,167,110</b>
<b>State Operations</b>					
General Government	497,089,036	--	(1,308,322)	--	495,780,714
Human Services	650,347,660	--	(11,727,264)	--	638,620,396
Education	881,215,404	--	(3,012,138)	--	878,203,266
Public Safety	574,564,355	--	1,546,386	--	576,110,741
Agriculture & Natural Resources	22,878,231	--	(440,838)	--	22,437,393
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Diff.	--	--	4,143,829	--	4,143,829
Regents Diversity, Equity, & Inclusion	--	--	--	--	--
Exclude Candy & Soft Drinks Waiver	--	--	--	--	--
Build Kansas Matching Grant	--	--	--	--	--
<b>Subtotal--State Operations</b>	<b>\$ 2,626,094,686</b>	<b>\$ --</b>	<b>\$ (10,798,347)</b>	<b>\$ --</b>	<b>\$ 2,615,296,339</b>
<b>Aid to Local Governments</b>					
General Government	10,000,000	--	--	--	10,000,000
Human Services	56,671,040	--	(4,441,920)	4,438,771	56,667,891
Education	5,108,945,172	--	1,016,372	--	5,109,961,544
Public Safety	58,482,529	--	(3,422,163)	--	55,060,366
<b>Subtotal--Aid to Local Governments</b>	<b>\$ 5,234,098,741</b>	<b>\$ --</b>	<b>\$ (6,847,711)</b>	<b>\$ 4,438,771</b>	<b>\$ 5,231,689,801</b>
<b>Other Assistance</b>					
General Government	98,333,266	--	--	--	98,333,266
Human Services	2,584,790,170	--	(1,738,876)	--	2,583,051,294
Education	132,999,278	--	(64,956)	--	132,934,322
Public Safety	25,903,985	--	18,563,548	--	44,467,533
<b>Subtotal--Other Assistance</b>	<b>\$ 2,842,026,699</b>	<b>\$ --</b>	<b>\$ 16,759,716</b>	<b>\$ --</b>	<b>\$ 2,858,786,415</b>
<b>Capital Improvements</b>					
General Government	66,990,012	--	(325,000)	--	66,665,012
Human Services	13,549,740	--	--	--	13,549,740
Education	132,618,967	--	--	--	132,618,967
Public Safety	11,195,684	--	--	--	11,195,684
Agriculture & Natural Resources	365,152	--	--	--	365,152
<b>Subtotal--Capital Improvements</b>	<b>\$ 224,719,555</b>	<b>\$ --</b>	<b>\$ (325,000)</b>	<b>\$ --</b>	<b>\$ 224,394,555</b>
<b>Total Expenditures</b>	<b>\$ 10,926,939,681</b>	<b>\$ --</b>	<b>\$ (1,211,342)</b>	<b>\$ 4,438,771</b>	<b>\$ 10,930,167,110</b>

## Schedule 1.2--State Expenditures from the State General Fund

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
Salaries & Wages	1,798,613,976	--	(43,887,624)	(16,770,306)	1,737,956,046
Other Operating Expenditures	776,519,551	--	6,261,069	(7,918,230)	774,862,390
<b>Subtotal--State Operations</b>	<b>\$ 2,575,133,527</b>	<b>\$ --</b>	<b>\$ (37,626,555)</b>	<b>\$ (24,688,536)</b>	<b>\$ 2,512,818,436</b>
Aid to Local Governments	5,356,710,640	--	(41,292,640)	--	5,315,418,000
Other Assistance	2,766,370,500	(5,500,000)	82,571,058	(3,000,000)	2,840,441,558
<b>Subtotal--Operating Expenditures</b>	<b>\$ 10,698,214,667</b>	<b>\$ (5,500,000)</b>	<b>\$ 3,651,863</b>	<b>\$ (27,688,536)</b>	<b>\$ 10,668,677,994</b>
Capital Improvements	102,481,854	--	(20,156,250)	(350,000)	81,975,604
<b>Total Expenditures</b>	<b>\$ 10,800,696,521</b>	<b>\$ (5,500,000)</b>	<b>\$ (16,504,387)</b>	<b>\$ (28,038,536)</b>	<b>\$ 10,750,653,598</b>
<b>State Operations</b>					
General Government	497,580,079	--	26,241,850	(24,688,536)	499,133,393
Human Services	573,027,319	--	(45,849,393)	--	527,177,926
Education	867,752,129	--	(7,330,783)	--	860,421,346
Public Safety	583,774,574	--	1,115,645	--	584,890,219
Agriculture & Natural Resources	19,999,426	--	(803,874)	--	19,195,552
State Employee Pay Plan	33,000,000	--	(33,000,000)	--	--
Lansing Correctional Facility Pay Diff.	--	--	--	--	--
Regents Diversity, Equity, & Inclusion	--	--	12,000,000	--	12,000,000
Exclude Candy & Soft Drinks Waiver	--	--	5,000,000	--	5,000,000
Build Kansas Matching Grant	--	--	5,000,000	--	5,000,000
<b>Subtotal--State Operations</b>	<b>\$ 2,575,133,527</b>	<b>\$ --</b>	<b>\$ (37,626,555)</b>	<b>\$ (24,688,536)</b>	<b>\$ 2,512,818,436</b>
<b>Aid to Local Governments</b>					
General Government	188,725	--	--	--	188,725
Human Services	50,679,438	--	(8,386,377)	--	42,293,061
Education	5,248,113,309	--	(30,896,008)	--	5,217,217,301
Public Safety	57,729,168	--	(2,010,255)	--	55,718,913
<b>Subtotal--Aid to Local Governments</b>	<b>\$ 5,356,710,640</b>	<b>\$ --</b>	<b>\$ (41,292,640)</b>	<b>\$ --</b>	<b>\$ 5,315,418,000</b>
<b>Other Assistance</b>					
General Government	32,898,464	--	12,886,795	(3,000,000)	42,785,259
Human Services	2,597,365,343	--	78,324,679	--	2,675,690,022
Education	112,198,776	--	(8,140,416)	--	104,058,360
Public Safety	23,907,917	(5,500,000)	(500,000)	--	17,907,917
<b>Subtotal--Other Assistance</b>	<b>\$ 2,766,370,500</b>	<b>\$ (5,500,000)</b>	<b>\$ 82,571,058</b>	<b>\$ (3,000,000)</b>	<b>\$ 2,840,441,558</b>
<b>Capital Improvements</b>					
General Government	61,873,150	--	6,700,000	--	68,573,150
Human Services	943,076	--	--	--	943,076
Education	2,589,745	--	(406,250)	--	2,183,495
Public Safety	37,075,883	--	(26,800,000)	--	10,275,883
Agriculture & Natural Resources	--	--	350,000	(350,000)	--
<b>Subtotal--Capital Improvements</b>	<b>\$ 102,481,854</b>	<b>\$ --</b>	<b>\$ (20,156,250)</b>	<b>\$ (350,000)</b>	<b>\$ 81,975,604</b>
<b>Total Expenditures</b>	<b>\$ 10,800,696,521</b>	<b>\$ (5,500,000)</b>	<b>\$ (16,504,387)</b>	<b>\$ (28,038,536)</b>	<b>\$ 10,750,653,598</b>

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2026 Approved Budget</b>
<b>General Government</b>					
Department of Administration	195,102,569	--	(334,592)	--	194,767,977
Office of Information Technology Services	33,961,771	--	--	--	33,961,771
Office of the Child Advocate	863,752	--	(99,957)	--	763,795
Kansas Corporation Commission	132,659,519	--	--	--	132,659,519
Citizens Utility Ratepayer Board	1,405,739	--	--	--	1,405,739
Kansas Human Rights Commission	1,729,759	--	(47,478)	--	1,682,281
Board of Indigents Defense Services	65,250,406	--	913,788	--	66,164,194
Health Care Stabilization	47,791,306	--	--	--	47,791,306
Pooled Money Investment Board	926,046	--	--	--	926,046
Kansas Public Employees Retirement Sys.	93,651,233	--	--	--	93,651,233
Department of Commerce	226,622,782	--	(1,244,029)	--	225,378,753
Kansas Lottery	541,352,148	--	--	--	541,352,148
Kansas Racing & Gaming Commission	13,416,736	--	--	--	13,416,736
Department of Revenue	135,466,413	--	(6,959,582)	--	128,506,831
Board of Tax Appeals	2,748,908	--	(7,242)	--	2,741,666
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	488,985	--	--	--	488,985
Office of the State Bank Commissioner	14,142,641	--	--	--	14,142,641
Board of Barbering	261,873	--	--	--	261,873
Behavioral Sciences Regulatory Board	1,243,667	--	--	--	1,243,667
Board of Cosmetology	1,334,062	--	--	--	1,334,062
Department of Credit Unions	1,769,929	--	--	--	1,769,929
Kansas Dental Board	549,072	--	--	--	549,072
Kansas Public Disclosure Commission	889,151	--	(7,613)	--	881,538
Board of Healing Arts	8,113,782	--	--	--	8,113,782
Hearing Instruments Board of Examiners	38,201	--	--	--	38,201
Board of Mortuary Arts	358,865	--	--	--	358,865
Board of Nursing	4,247,433	--	--	--	4,247,433
Board of Examiners in Optometry	279,681	--	--	--	279,681
Board of Pharmacy	3,957,909	--	--	--	3,957,909
Real Estate Appraisal Board	440,811	--	--	--	440,811
Kansas Real Estate Commission	1,551,521	--	--	--	1,551,521
Board of Technical Professions	870,715	--	--	--	870,715
Board of Veterinary Examiners	413,050	--	--	--	413,050
Office of the Governor	62,112,482	--	(144,824)	--	61,967,658
Attorney General	90,454,828	--	(25,580)	--	90,429,248
Kansas Department of Insurance	47,762,199	--	--	--	47,762,199
Secretary of State	10,465,038	--	--	--	10,465,038
State Treasurer	150,572,752	--	--	--	150,572,752
Legislative Coordinating Council	1,563,778	--	(110,000)	--	1,453,778
Legislature	40,257,163	--	(750,410)	--	39,506,753
Legislative Research Department	5,856,445	--	--	--	5,856,445
Legislative Division of Post Audit	3,708,564	--	(26,904)	--	3,681,660
Revisor of Statutes	5,157,532	--	(234,759)	--	4,922,773
Judiciary	240,221,945	--	(370,250)	--	239,851,695
Judicial Council	742,842	--	(39,750)	--	703,092
<b>Total--General Government</b>	<b>\$ 2,192,801,726</b>	<b>\$ --</b>	<b>\$ (9,489,182)</b>	<b>\$ --</b>	<b>\$ 2,183,312,544</b>
<b>Human Services</b>					
Department for Aging & Disability Services	3,884,233,776	--	(12,103,078)	4,438,771	3,876,569,469
Kansas Neurological Institute	42,912,649	--	--	--	42,912,649
Larned State Hospital	125,075,126	--	(7,030)	--	125,068,096

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>General Government</b>					
Department of Administration	175,559,095	--	11,110,772	--	186,669,867
Office of Information Technology Services	32,835,970	--	(192,352)	--	32,643,618
Office of the Child Advocate	826,650	--	(8,000)	--	818,650
Kansas Corporation Commission	131,417,099	--	137,343	--	131,554,442
Citizens Utility Ratepayer Board	1,555,801	--	8,557	--	1,564,358
Kansas Human Rights Commission	1,813,786	--	(9,165)	--	1,804,621
Board of Indigents Defense Services	69,710,768	--	(1,537,082)	--	68,173,686
Health Care Stabilization	48,542,149	--	19,547	--	48,561,696
Pooled Money Investment Board	943,333	--	5,034	--	948,367
Kansas Public Employees Retirement Sys.	99,280,450	--	180,251	--	99,460,701
Department of Commerce	145,563,440	--	30,126,395	--	175,689,835
Kansas Lottery	542,976,373	--	67,067	--	543,043,440
Kansas Racing & Gaming Commission	13,374,494	--	84,011	--	13,458,505
Department of Revenue	137,261,160	--	(5,554,860)	--	131,706,300
Board of Tax Appeals	2,667,275	--	(11,830)	--	2,655,445
Abstracters Board of Examiners	25,733	--	322	--	26,055
Board of Accountancy	489,774	--	2,312	--	492,086
Office of the State Bank Commissioner	14,344,365	--	106,420	--	14,450,785
Board of Barbering	262,654	--	1,339	--	263,993
Behavioral Sciences Regulatory Board	1,251,739	--	6,546	--	1,258,285
Board of Cosmetology	1,334,062	--	6,737	--	1,340,799
Department of Credit Unions	1,726,468	--	9,099	--	1,735,567
Kansas Dental Board	510,000	--	1,542	--	511,542
Kansas Public Disclosure Commission	894,057	--	(2,555)	--	891,502
Board of Healing Arts	8,273,075	--	47,249	--	8,320,324
Hearing Instruments Board of Examiners	38,847	--	685	--	39,532
Board of Mortuary Arts	364,354	--	2,187	--	366,541
Board of Nursing	4,347,433	--	515,535	(500,000)	4,362,968
Board of Examiners in Optometry	259,184	--	852	--	260,036
Board of Pharmacy	3,524,381	--	20,048	--	3,544,429
Real Estate Appraisal Board	400,503	--	1,105	--	401,608
Kansas Real Estate Commission	1,584,608	--	8,208	--	1,592,816
Board of Technical Professions	974,516	--	(85,459)	--	889,057
Board of Veterinary Examiners	418,790	--	2,734	--	421,524
Office of the Governor	58,735,925	--	2,681,119	--	61,417,044
Attorney General	73,439,198	--	3,055,772	--	76,494,970
Kansas Department of Insurance	47,851,941	--	1,119,420	--	48,971,361
Secretary of State	10,233,884	--	30,934	--	10,264,818
State Treasurer	59,205,485	--	(13,724,297)	(3,000,000)	42,481,188
Legislative Coordinating Council	1,478,684	--	(500,000)	--	978,684
Legislature	38,195,836	--	24,888,536	(24,688,536)	38,395,836
Legislative Research Department	6,105,858	--	--	--	6,105,858
Legislative Division of Post Audit	3,976,169	--	--	--	3,976,169
Revisor of Statutes	5,556,965	--	--	--	5,556,965
Judiciary	246,149,859	--	(3,663,007)	--	242,486,852
Judicial Council	747,485	--	--	--	747,485
<b>Total--General Government</b>	<b>\$ 1,997,029,675</b>	<b>\$ --</b>	<b>\$ 48,959,071</b>	<b>\$ (28,188,536)</b>	<b>\$ 2,017,800,210</b>
<b>Human Services</b>					
Department for Aging & Disability Services	3,887,667,591	--	158,427,750	--	4,046,095,341
Kansas Neurological Institute	42,784,961	--	1,022,052	--	43,807,013
Larned State Hospital	124,201,278	--	(21,744,125)	--	102,457,153

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2026 Approved Budget</b>
Osawatomie State Hospital	72,446,038	--	--	--	72,446,038
Parsons State Hospital	43,866,054	--	(39,720)	--	43,826,334
SC Regional Mental Health Hospital	--	--	--	--	--
<b>Subtotal--KDADS</b>	<b>\$ 4,168,533,643</b>	<b>\$ --</b>	<b>\$ (12,149,828)</b>	<b>\$ 4,438,771</b>	<b>\$ 4,160,822,586</b>
Department for Children & Families	1,041,685,605	--	(7,058,222)	--	1,034,627,383
Health & Environment--Health	4,613,897,664	--	(1,149,511)	--	4,612,748,153
Kansas Office of Early Childhood	--	--	--	--	--
Department of Labor	281,467,888	--	--	--	281,467,888
Office of Veterans Services	60,429,506	--	(282,542)	--	60,146,964
Kansas Guardianship Program	1,473,075	--	--	--	1,473,075
<b>Total--Human Services</b>	<b>\$ 10,167,487,381</b>	<b>\$ --</b>	<b>\$ (20,640,103)</b>	<b>\$ 4,438,771</b>	<b>\$ 10,151,286,049</b>
<b>Education</b>					
Department of Education	6,604,825,917	--	(649,034)	--	6,604,176,883
School for the Blind	14,200,571	--	197,986	--	14,398,557
School for the Deaf	18,082,581	--	(18,859)	--	18,063,722
<b>Subtotal--Department of Education</b>	<b>\$ 6,637,109,069</b>	<b>\$ --</b>	<b>\$ (469,907)</b>	<b>\$ --</b>	<b>\$ 6,636,639,162</b>
Board of Regents	393,917,803	--	1,077,858	--	394,995,661
Emporia State University	125,211,173	--	(1,746,263)	--	123,464,910
Fort Hays State University	207,537,040	--	(77,856)	--	207,459,184
Kansas State University	871,869,180	--	(50,846)	--	871,818,334
Kansas State University--ESARP	183,790,558	--	--	--	183,790,558
KSU--Veterinary Medical Center	78,648,875	--	(5,848)	--	78,643,027
Pittsburg State University	183,042,709	--	--	--	183,042,709
University of Kansas	1,153,613,825	--	(472,226)	--	1,153,141,599
University of Kansas Medical Center	794,324,605	--	(657,726)	--	793,666,879
Wichita State University	1,044,083,915	--	(204,788)	--	1,043,879,127
<b>Subtotal--Regents</b>	<b>\$ 5,036,039,683</b>	<b>\$ --</b>	<b>\$ (2,137,695)</b>	<b>\$ --</b>	<b>\$ 5,033,901,988</b>
Historical Society	9,163,791	--	111,462	--	9,275,253
State Library	6,792,221	--	(125,730)	--	6,666,491
<b>Total--Education</b>	<b>\$ 11,689,104,764</b>	<b>\$ --</b>	<b>\$ (2,621,870)</b>	<b>\$ --</b>	<b>\$ 11,686,482,894</b>
<b>Public Safety</b>					
Department of Corrections	308,245,223	--	16,798,596	--	325,043,819
El Dorado Correctional Facility	49,370,037	--	(233)	--	49,369,804
Ellsworth Correctional Facility	24,828,522	--	(97,563)	--	24,730,959
Hutchinson Correctional Facility	54,111,902	--	(2,472)	--	54,109,430
Lansing Correctional Facility	52,732,678	--	--	--	52,732,678
Larned State Correctional Facility	20,160,810	--	(500)	--	20,160,310
Norton Correctional Facility	26,751,734	--	(609,195)	--	26,142,539
Topeka Correctional Facility	25,674,772	--	--	--	25,674,772
Winfield Correctional Facility	28,574,965	--	(599)	--	28,574,366
Kansas Juvenile Correctional Complex	30,607,572	--	(512,493)	--	30,095,079
<b>Subtotal--Corrections</b>	<b>\$ 621,058,215</b>	<b>\$ --</b>	<b>\$ 15,575,541</b>	<b>\$ --</b>	<b>\$ 636,633,756</b>
Adjutant General	130,403,706	--	(25,547,940)	--	104,855,766
Emergency Medical Services Board	3,220,175	--	--	--	3,220,175
State Fire Marshal	11,399,771	--	87,457	--	11,487,228
Highway Patrol	159,153,766	--	--	--	159,153,766
Kansas Bureau of Investigation	62,280,785	--	(702,076)	--	61,578,709
Comm. on Peace Officers Stand. & Training	1,210,464	--	--	--	1,210,464

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2027 Approved Budget</b>
Osawatomie State Hospital	72,351,872	--	(2,682,344)	--	69,669,528
Parsons State Hospital	45,887,690	--	309,642	--	46,197,332
SC Regional Mental Health Hospital	45,903,466	--	(8,903,466)	--	37,000,000
<b>Subtotal--KDADS</b>	<b>\$ 4,218,796,858</b>	<b>\$ --</b>	<b>\$ 126,429,509</b>	<b>\$ --</b>	<b>\$ 4,345,226,367</b>
Department for Children & Families	859,628,336	--	(11,464,440)	--	848,163,896
Health & Environment--Health	4,736,977,570	--	19,960,767	--	4,756,938,337
Kansas Office of Early Childhood	224,894,820	--	10,114	--	224,904,934
Department of Labor	282,316,276	--	189,399	--	282,505,675
Office of Veterans Services	43,013,216	--	453,600	--	43,466,816
Kansas Guardianship Program	1,521,243	--	6,172	--	1,527,415
<b>Total--Human Services</b>	<b>\$ 10,367,148,319</b>	<b>\$ --</b>	<b>\$ 135,585,121</b>	<b>\$ --</b>	<b>\$ 10,502,733,440</b>
<b>Education</b>					
Department of Education	6,708,148,728	--	(50,599,335)	--	6,657,549,393
School for the Blind	15,315,698	--	291,785	--	15,607,483
School for the Deaf	20,172,038	--	(259,685)	--	19,912,353
<b>Subtotal--Department of Education</b>	<b>\$ 6,743,636,464</b>	<b>\$ --</b>	<b>\$ (50,567,235)</b>	<b>\$ --</b>	<b>\$ 6,693,069,229</b>
Board of Regents	433,733,418	--	13,901,453	--	447,634,871
Emporia State University	124,141,167	--	(3,258,343)	--	120,882,824
Fort Hays State University	173,071,497	--	(3,022,228)	--	170,049,269
Kansas State University	732,527,619	--	8,604,040	--	741,131,659
Kansas State University--ESARP	186,034,767	--	1,167,288	--	187,202,055
KSU--Veterinary Medical Center	79,108,640	--	548,449	--	79,657,089
Pittsburg State University	129,304,346	--	(3,131,617)	--	126,172,729
University of Kansas	1,033,128,241	--	(826,582)	--	1,032,301,659
University of Kansas Medical Center	740,663,488	--	9,402,285	--	750,065,773
Wichita State University	834,089,973	--	3,671,330	--	837,761,303
<b>Subtotal--Regents</b>	<b>\$ 4,465,803,156</b>	<b>\$ --</b>	<b>\$ 27,056,075</b>	<b>\$ --</b>	<b>\$ 4,492,859,231</b>
Historical Society	9,974,109	--	1,701,816	(1,000,000)	10,675,925
State Library	7,263,974	--	(96,208)	--	7,167,766
<b>Total--Education</b>	<b>\$ 11,226,677,703</b>	<b>\$ --</b>	<b>\$ (21,905,552)</b>	<b>\$ (1,000,000)</b>	<b>\$ 11,203,772,151</b>
<b>Public Safety</b>					
Department of Corrections	312,142,587	(5,500,000)	(2,109,377)	--	304,533,210
El Dorado Correctional Facility	49,561,757	--	393,186	--	49,954,943
Ellsworth Correctional Facility	24,932,941	--	165,578	--	25,098,519
Hutchinson Correctional Facility	54,434,060	--	370,793	--	54,804,853
Lansing Correctional Facility	52,843,024	--	325,948	--	53,168,972
Larned State Correctional Facility	19,714,066	--	127,348	--	19,841,414
Norton Correctional Facility	26,798,428	--	157,388	--	26,955,816
Topeka Correctional Facility	25,866,634	--	190,786	--	26,057,420
Winfield Correctional Facility	28,781,264	--	198,054	--	28,979,318
Kansas Juvenile Correctional Complex	29,237,258	--	169,214	--	29,406,472
<b>Subtotal--Corrections</b>	<b>\$ 624,312,019</b>	<b>\$ (5,500,000)</b>	<b>\$ (11,082)</b>	<b>\$ --</b>	<b>\$ 618,800,937</b>
Adjutant General	98,517,765	--	(16,967,962)	--	81,549,803
Emergency Medical Services Board	3,190,106	--	8,667	--	3,198,773
State Fire Marshal	11,716,165	--	640,069	--	12,356,234
Highway Patrol	168,485,897	505,000	(29,320,246)	--	139,670,651
Kansas Bureau of Investigation	61,507,572	--	765,215	--	62,272,787
Comm. on Peace Officers Stand. & Training	1,227,292	--	6,776	--	1,234,068

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoed</b>	<b>FY 2026 Approved Budget</b>
Sentencing Commission	13,628,974	--	1,696,024	--	15,324,998
State 911 Board	43,057,479	--	--	--	43,057,479
<b>Total--Public Safety</b>	<b>\$ 1,045,413,335</b>	<b>\$ --</b>	<b>\$ (8,890,994)</b>	<b>\$ --</b>	<b>\$ 1,036,522,341</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	93,054,321	--	93,272	--	93,147,593
Health & Environment--Environment	94,874,815	--	(1,682,320)	--	93,192,495
Kansas State Fair	9,230,176	--	220,300	--	9,450,476
Kansas Water Office	53,643,382	--	(2,714,173)	--	50,929,209
Department of Wildlife & Parks	136,859,610	--	(3,632)	--	136,855,978
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 387,662,304</b>	<b>\$ --</b>	<b>\$ (4,086,553)</b>	<b>\$ --</b>	<b>\$ 383,575,751</b>
<b>Transportation</b>					
Kansas Department of Transportation	2,350,370,946	--	--	--	2,350,370,946
<b>Total--Transportation</b>	<b>\$ 2,350,370,946</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 2,350,370,946</b>
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
Regents Diversity, Equity, & Inclusion (DEI)	--	--	--	--	--
Exclude Candy & Soft Drinks SNAP Waiver	--	--	--	--	--
Build Kansas Matching Grant	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 27,832,840,456</b>	<b>\$ --</b>	<b>\$ (41,584,873)</b>	<b>\$ 4,438,771</b>	<b>\$ 27,795,694,354</b>

**Schedule 2.1--Expenditures from All Funding Sources by Agency**

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2027 Approved Budget</b>
Sentencing Commission	13,500,637	--	11,154	--	13,511,791
State 911 Board	42,539,646	--	2,006,802	--	44,546,448
<b>Total--Public Safety</b>	<b>\$ 1,024,997,099</b>	<b>\$ (4,995,000)</b>	<b>\$ (42,860,607)</b>	<b>\$ --</b>	<b>\$ 977,141,492</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	76,555,298	--	3,307,398	--	79,862,696
Health & Environment--Environment	91,394,681	--	(683,699)	--	90,710,982
Kansas State Fair	8,842,817	--	366,532	(350,000)	8,859,349
Kansas Water Office	44,587,838	--	(481,469)	--	44,106,369
Department of Wildlife & Parks	129,691,895	--	(599,409)	--	129,092,486
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 351,072,529</b>	<b>\$ --</b>	<b>\$ 1,909,353</b>	<b>\$ (350,000)</b>	<b>\$ 352,631,882</b>
<b>Transportation</b>					
Kansas Department of Transportation	1,675,559,888	--	6,645,137	(5,000,000)	1,677,205,025
<b>Total--Transportation</b>	<b>\$ 1,675,559,888</b>	<b>\$ --</b>	<b>\$ 6,645,137</b>	<b>\$ (5,000,000)</b>	<b>\$ 1,677,205,025</b>
State Employee Pay Plan	88,345,584	--	(88,345,584)	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
Regents Diversity, Equity, & Inclusion (DEI)	--	--	12,000,000	--	12,000,000
Exclude Candy & Soft Drinks SNAP Waiver	--	--	5,000,000	--	5,000,000
Build Kansas Matching Grant	--	--	5,000,000	--	5,000,000
<b>Total Expenditures</b>	<b>\$ 26,730,830,797</b>	<b>\$ (4,995,000)</b>	<b>\$ 61,986,939</b>	<b>\$ (34,538,536)</b>	<b>\$ 26,753,284,200</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>General Government</b>					
Department of Administration	145,078,890	--	(334,592)	--	144,744,298
Office of Information Technology Services	31,241,282	--	--	--	31,241,282
Office of the Child Advocate	863,752	--	(99,957)	--	763,795
Kansas Human Rights Commission	1,207,306	--	(47,478)	--	1,159,828
Board of Indigents Defense Services	64,176,669	--	913,788	--	65,090,457
Department of Commerce	51,226,481	--	(32,711)	--	51,193,770
Department of Revenue	19,195,366	--	(354,970)	--	18,840,396
Board of Tax Appeals	1,515,365	--	(7,242)	--	1,508,123
Kansas Public Disclosure Commission	589,939	--	(7,613)	--	582,326
Office of the Governor	37,370,738	--	(144,824)	--	37,225,914
Attorney General	22,115,606	--	(25,580)	--	22,090,026
Kansas Department of Insurance	--	--	--	--	--
State Treasurer	13,000,000	--	--	--	13,000,000
Legislative Coordinating Council	1,563,778	--	(110,000)	--	1,453,778
Legislature	37,635,723	--	(750,410)	--	36,885,313
Legislative Research Department	5,856,445	--	--	--	5,856,445
Legislative Division of Post Audit	3,708,564	--	(26,904)	--	3,681,660
Revisor of Statutes	5,157,532	--	(234,759)	--	4,922,773
Judiciary	230,166,036	--	(330,320)	--	229,835,716
Judicial Council	742,842	--	(39,750)	--	703,092
<b>Total--General Government</b>	<b>\$ 672,412,314</b>	<b>\$ --</b>	<b>\$ (1,633,322)</b>	<b>\$ --</b>	<b>\$ 670,778,992</b>
<b>Human Services</b>					
Department for Aging & Disability Services	1,599,224,324	--	(12,103,078)	4,438,771	1,591,560,017
Kansas Neurological Institute	18,617,367	--	--	--	18,617,367
Larned State Hospital	111,195,691	--	(7,030)	--	111,188,661
Osawatomic State Hospital	58,758,535	--	--	--	58,758,535
Parsons State Hospital	25,017,332	--	(39,720)	--	24,977,612
SC Regional Mental Health Hospital	--	--	--	--	--
<b>Subtotal--KDADS</b>	<b>\$ 1,812,813,249</b>	<b>\$ --</b>	<b>\$ (12,149,828)</b>	<b>\$ 4,438,771</b>	<b>\$ 1,805,102,192</b>
Department for Children & Families	507,869,791	--	(4,326,742)	--	503,543,049
Health & Environment--Health	954,551,851	--	(1,148,948)	--	953,402,903
Kansas Office of Early Childhood	--	--	--	--	--
Department of Labor	11,788,688	--	--	--	11,788,688
Office of Veterans Services	16,861,956	--	(282,542)	--	16,579,414
Kansas Guardianship Program	1,473,075	--	--	--	1,473,075
<b>Total--Human Services</b>	<b>\$ 3,305,358,610</b>	<b>\$ --</b>	<b>\$ (17,908,060)</b>	<b>\$ 4,438,771</b>	<b>\$ 3,291,889,321</b>
<b>Education</b>					
Department of Education	4,858,494,881	--	--	--	4,858,494,881
School for the Blind	8,255,830	--	197,986	--	8,453,816
School for the Deaf	12,578,844	--	(18,859)	--	12,559,985
<b>Subtotal--Department of Education</b>	<b>\$ 4,879,329,555</b>	<b>\$ --</b>	<b>\$ 179,127</b>	<b>\$ --</b>	<b>\$ 4,879,508,682</b>
Board of Regents	375,726,393	--	1,007,858	--	376,734,251
Emporia State University	56,928,005	--	(1,746,263)	--	55,181,742
Fort Hays State University	72,804,513	--	(77,856)	--	72,726,657
Kansas State University	167,074,172	--	(50,846)	--	167,023,326
Kansas State University--ESARP	58,780,331	--	--	--	58,780,331
KSU--Veterinary Medical Center	20,668,527	--	(5,848)	--	20,662,679
Pittsburg State University	66,675,472	--	--	--	66,675,472

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>General Government</b>					
Department of Administration	129,031,708	--	11,077,352	--	140,109,060
Office of Information Technology Services	31,260,970	--	(192,352)	--	31,068,618
Office of the Child Advocate	826,650	--	(8,000)	--	818,650
Kansas Human Rights Commission	1,216,280	--	(13,576)	--	1,202,704
Board of Indigents Defense Services	68,610,688	--	(1,537,082)	--	67,073,606
Department of Commerce	479,769	--	2,996,765	--	3,476,534
Department of Revenue	19,362,871	--	162,140	--	19,525,011
Board of Tax Appeals	1,516,400	--	(16,742)	--	1,499,658
Kansas Public Disclosure Commission	572,472	--	(2,555)	--	569,917
Office of the Governor	35,663,100	--	2,669,683	--	38,332,783
Attorney General	11,720,974	--	2,959,631	--	14,680,605
Kansas Department of Insurance	--	--	1,000,000	--	1,000,000
State Treasurer	--	--	6,000,000	(3,000,000)	3,000,000
Legislative Coordinating Council	1,478,684	--	(500,000)	--	978,684
Legislature	38,195,836	--	24,888,536	(24,688,536)	38,395,836
Legislative Research Department	6,105,858	--	--	--	6,105,858
Legislative Division of Post Audit	3,976,169	--	--	--	3,976,169
Revisor of Statutes	5,556,965	--	--	--	5,556,965
Judiciary	236,217,539	--	(3,655,155)	--	232,562,384
Judicial Council	747,485	--	--	--	747,485
<b>Total--General Government</b>	<b>\$ 592,540,418</b>	<b>\$ --</b>	<b>\$ 45,828,645</b>	<b>\$ (27,688,536)</b>	<b>\$ 610,680,527</b>
<b>Human Services</b>					
Department for Aging & Disability Services	1,466,912,009	--	61,554,015	--	1,528,466,024
Kansas Neurological Institute	18,871,796	--	1,019,576	--	19,891,372
Larned State Hospital	111,834,298	--	(21,744,125)	--	90,090,173
Osawatomic State Hospital	57,162,168	--	(2,682,344)	--	54,479,824
Parsons State Hospital	25,234,439	--	201,604	--	25,436,043
SC Regional Mental Health Hospital	43,903,466	--	(8,903,466)	--	35,000,000
<b>Subtotal--KDADS</b>	<b>\$ 1,723,918,176</b>	<b>\$ --</b>	<b>\$ 29,445,260</b>	<b>\$ --</b>	<b>\$ 1,753,363,436</b>
Department for Children & Families	505,299,363	--	(11,509,600)	--	493,789,763
Health & Environment--Health	948,254,174	--	5,862,124	--	954,116,298
Kansas Office of Early Childhood	16,803,348	--	2,487	--	16,805,835
Department of Labor	10,224,625	--	(35,203)	--	10,189,422
Office of Veterans Services	15,994,247	--	317,669	--	16,311,916
Kansas Guardianship Program	1,521,243	--	6,172	--	1,527,415
<b>Total--Human Services</b>	<b>\$ 3,222,015,176</b>	<b>\$ --</b>	<b>\$ 24,088,909</b>	<b>\$ --</b>	<b>\$ 3,246,104,085</b>
<b>Education</b>					
Department of Education	5,028,817,774	--	(54,981,853)	--	4,973,835,921
School for the Blind	8,545,773	--	199,881	--	8,745,654
School for the Deaf	12,934,308	--	209,594	--	13,143,902
<b>Subtotal--Department of Education</b>	<b>\$ 5,050,297,855</b>	<b>\$ --</b>	<b>\$ (54,572,378)</b>	<b>\$ --</b>	<b>\$ 4,995,725,477</b>
Board of Regents	330,184,654	--	13,823,871	--	344,008,525
Emporia State University	50,348,164	--	(3,431,726)	--	46,916,438
Fort Hays State University	56,567,695	--	(3,386,512)	--	53,181,183
Kansas State University	152,764,772	--	1,048,262	--	153,813,034
Kansas State University--ESARP	59,172,993	--	507,238	--	59,680,231
KSU--Veterinary Medical Center	20,768,110	--	147,848	--	20,915,958
Pittsburg State University	58,089,730	--	(3,333,362)	--	54,756,368

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
University of Kansas	199,903,155	--	(472,226)	--	199,430,929
University of Kansas Medical Center	209,833,790	--	(657,726)	--	209,176,064
Wichita State University	137,751,184	--	(204,788)	--	137,546,396
<b>Subtotal--Regents</b>	<b>\$ 1,366,145,542</b>	<b>\$ --</b>	<b>\$ (2,207,695)</b>	<b>\$ --</b>	<b>\$ 1,363,937,847</b>
Historical Society	5,589,096	--	93,576	--	5,682,672
State Library	4,714,628	--	(125,730)	--	4,588,898
<b>Total--Education</b>	<b>\$ 6,255,778,821</b>	<b>\$ --</b>	<b>\$ (2,060,722)</b>	<b>\$ --</b>	<b>\$ 6,253,718,099</b>
<b>Public Safety</b>					
Department of Corrections	283,493,945	--	16,798,596	--	300,292,541
El Dorado Correctional Facility	49,178,562	--	(233)	--	49,178,329
Ellsworth Correctional Facility	24,716,841	--	(97,563)	--	24,619,278
Hutchinson Correctional Facility	53,908,790	--	(2,472)	--	53,906,318
Lansing Correctional Facility	52,171,628	--	--	--	52,171,628
Larned State Correctional Facility	19,554,845	--	(500)	--	19,554,345
Norton Correctional Facility	26,306,948	--	(609,195)	--	25,697,753
Topeka Correctional Facility	25,407,022	--	--	--	25,407,022
Winfield Correctional Facility	27,993,664	--	(599)	--	27,993,065
Kansas Juvenile Correctional Complex	28,481,774	--	(512,493)	--	27,969,281
<b>Subtotal--Corrections</b>	<b>\$ 591,214,019</b>	<b>\$ --</b>	<b>\$ 15,575,541</b>	<b>\$ --</b>	<b>\$ 606,789,560</b>
Adjutant General	17,849,131	--	118,282	--	17,967,413
Highway Patrol	--	--	--	--	--
Kansas Bureau of Investigation	45,455,054	--	(702,076)	--	44,752,978
Sentencing Commission	13,628,349	--	1,696,024	--	15,324,373
State 911 Board	2,000,000	--	--	--	2,000,000
<b>Total--Public Safety</b>	<b>\$ 670,146,553</b>	<b>\$ --</b>	<b>\$ 16,687,771</b>	<b>\$ --</b>	<b>\$ 686,834,324</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	17,914,594	--	(271,296)	--	17,643,298
Health & Environment--Environment	3,453,448	--	(45,663)	--	3,407,785
Kansas State Fair	365,152	--	--	--	365,152
Kansas Water Office	1,414,754	--	(28,444)	--	1,386,310
Department of Wildlife & Parks	95,435	--	(95,435)	--	--
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 23,243,383</b>	<b>\$ --</b>	<b>\$ (440,838)</b>	<b>\$ --</b>	<b>\$ 22,802,545</b>
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
Regents Diversity, Equity, & Inclusion (DEI)	--	--	--	--	--
Exclude Candy & Soft Drinks SNAP Waiver	--	--	--	--	--
Build Kansas Matching Grant	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 10,926,939,681</b>	<b>\$ --</b>	<b>\$ (1,211,342)</b>	<b>\$ 4,438,771</b>	<b>\$ 10,930,167,110</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
University of Kansas	193,606,375	--	(4,689,791)	--	188,916,584
University of Kansas Medical Center	131,815,622	--	5,827,518	--	137,643,140
Wichita State University	115,681,282	--	1,682,431	--	117,363,713
<b>Subtotal--Regents</b>	<b>\$ 1,168,999,397</b>	<b>\$ --</b>	<b>\$ 8,195,777</b>	<b>\$ --</b>	<b>\$ 1,177,195,174</b>
Historical Society	6,265,819	--	(299,636)	--	5,966,183
State Library	5,090,888	--	(97,220)	--	4,993,668
<b>Total--Education</b>	<b>\$ 6,230,653,959</b>	<b>\$ --</b>	<b>\$ (46,773,457)</b>	<b>\$ --</b>	<b>\$ 6,183,880,502</b>
<b>Public Safety</b>					
Department of Corrections	290,801,396	(5,500,000)	(2,124,937)	--	283,176,459
El Dorado Correctional Facility	49,546,757	--	393,186	--	49,939,943
Ellsworth Correctional Facility	24,917,941	--	165,578	--	25,083,519
Hutchinson Correctional Facility	54,334,060	--	370,793	--	54,704,853
Lansing Correctional Facility	52,543,024	--	325,948	--	52,868,972
Larned State Correctional Facility	19,714,066	--	127,348	--	19,841,414
Norton Correctional Facility	26,533,038	--	156,227	--	26,689,265
Topeka Correctional Facility	25,596,188	--	188,767	--	25,784,955
Winfield Correctional Facility	28,192,945	--	193,177	--	28,386,122
Kansas Juvenile Correctional Complex	28,662,258	--	169,214	--	28,831,472
<b>Subtotal--Corrections</b>	<b>\$ 600,841,673</b>	<b>\$ (5,500,000)</b>	<b>\$ (34,699)</b>	<b>\$ --</b>	<b>\$ 595,306,974</b>
Adjutant General	15,025,600	--	(2,071,575)	--	12,954,025
Highway Patrol	26,800,000	--	(26,800,000)	--	--
Kansas Bureau of Investigation	46,370,312	--	700,510	--	47,070,822
Sentencing Commission	13,449,957	--	11,154	--	13,461,111
State 911 Board	--	--	--	--	--
<b>Total--Public Safety</b>	<b>\$ 702,487,542</b>	<b>\$ (5,500,000)</b>	<b>\$ (28,194,610)</b>	<b>\$ --</b>	<b>\$ 668,792,932</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	14,821,443	--	(123,628)	--	14,697,815
Health & Environment--Environment	3,355,580	--	(277,230)	--	3,078,350
Kansas State Fair	--	--	350,000	(350,000)	--
Kansas Water Office	1,426,145	--	(6,758)	--	1,419,387
Department of Wildlife & Parks	396,258	--	(396,258)	--	--
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 19,999,426</b>	<b>\$ --</b>	<b>\$ (453,874)</b>	<b>\$ (350,000)</b>	<b>\$ 19,195,552</b>
State Employee Pay Plan	33,000,000	--	(33,000,000)	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
Regents Diversity, Equity, & Inclusion (DEI)	--	--	12,000,000	--	12,000,000
Exclude Candy & Soft Drinks SNAP Waiver	--	--	5,000,000	--	5,000,000
Build Kansas Matching Grant	--	--	5,000,000	--	5,000,000
<b>Total Expenditures</b>	<b>\$ 10,800,696,521</b>	<b>\$ (5,500,000)</b>	<b>\$ (16,504,387)</b>	<b>\$ (28,038,536)</b>	<b>\$ 10,750,653,598</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>Human Services</b>					
Department for Children & Families					
Child Care Services	5,033,679	--	--	--	5,033,679
Health & Environment--Health					
Healthy Start/Home Visitor	1,665,809	--	(563)	--	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
<b>Total--KDHE--Health</b>	<b>\$ 8,589,875</b>	<b>\$ --</b>	<b>\$ (563)</b>	<b>\$ --</b>	<b>\$ 8,589,312</b>
Kansas Office of Early Childhood					
Healthy Start/Home Visitor	--	--	--	--	--
Children's Cabinet Accountability Fund	--	--	--	--	--
Child Care Services	--	--	--	--	--
Early Childhood Block Grants	--	--	--	--	--
Parent Education	--	--	--	--	--
Imagination Library	--	--	--	--	--
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Total--Human Services</b>	<b>\$ 13,623,554</b>	<b>\$ --</b>	<b>\$ (563)</b>	<b>\$ --</b>	<b>\$ 13,622,991</b>
<b>Education</b>					
Department of Education					
Children's Cabinet Accountability Fund	375,000	--	--	--	375,000
CIF Grants	25,355,510	--	--	--	25,355,510
Parent Education	9,662,380	--	--	--	9,662,380
Pre-K Pilot Program	4,200,000	--	--	--	4,200,000
Early Childhood Infrastructure	2,070,756	--	(649,034)	--	1,421,722
Imagination Library	1,943,276	--	--	--	1,943,276
Childcare Accelerator Grants	250,000	--	--	--	250,000
<b>Total--Department of Education</b>	<b>\$ 43,856,922</b>	<b>\$ --</b>	<b>\$ (649,034)</b>	<b>\$ --</b>	<b>\$ 43,207,888</b>
<b>Total--Education</b>	<b>\$ 43,856,922</b>	<b>\$ --</b>	<b>\$ (649,034)</b>	<b>\$ --</b>	<b>\$ 43,207,888</b>
State Employee Pay Plan	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 57,480,476</b>	<b>\$ --</b>	<b>\$ (649,597)</b>	<b>\$ --</b>	<b>\$ 56,830,879</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>Human Services</b>					
Department for Children & Families					
Child Care Services	--	--	--	--	--
Health & Environment--Health					
Healthy Start/Home Visitor	--	--	--	--	--
Infants & Toddlers Program	--	--	5,800,000	--	5,800,000
Smoking Prevention Grants	--	--	--	--	--
SIDS Network Grant	--	--	--	--	--
<b>Total--KDHE--Health</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 5,800,000</b>	<b>\$ --</b>	<b>\$ 5,800,000</b>
Kansas Office of Early Childhood					
Healthy Start/Home Visitor	1,665,246	--	1,163	--	1,666,409
Children's Cabinet Accountability Fund	375,000	--	--	--	375,000
Child Care Services	5,033,679	--	--	--	5,033,679
Early Childhood Block Grants	23,720,493	--	3,443	--	23,723,936
Parent Education	9,437,635	--	--	--	9,437,635
Imagination Library	1,500,000	--	--	--	1,500,000
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ 41,732,053</b>	<b>\$ --</b>	<b>\$ 4,606</b>	<b>\$ --</b>	<b>\$ 41,736,659</b>
<b>Total--Human Services</b>	<b>\$ 41,732,053</b>	<b>\$ --</b>	<b>\$ 5,804,606</b>	<b>\$ --</b>	<b>\$ 47,536,659</b>
<b>Education</b>					
Department of Education					
Children's Cabinet Accountability Fund	--	--	--	--	--
CIF Grants	--	--	--	--	--
Parent Education	--	--	--	--	--
Pre-K Pilot Program	--	--	--	--	--
Early Childhood Infrastructure	--	--	--	--	--
Imagination Library	--	--	--	--	--
Childcare Accelerator Grants	--	--	--	--	--
<b>Total--Department of Education</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Total--Education</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
State Employee Pay Plan	11,515	--	(11,515)	--	--
<b>Total Expenditures</b>	<b>\$ 41,743,568</b>	<b>\$ --</b>	<b>\$ 5,793,091</b>	<b>\$ --</b>	<b>\$ 47,536,659</b>

## 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
<b>General Government</b>					
Department of Commerce					
Operating Grant	9,803,557	--	(181,515)	--	9,622,042
Older Kansans Employment Program	526,825	--	(22,825)	--	504,000
Rural Remote Workplaces	1,000,000	--	--	--	1,000,000
Rural Opportunity Zones Program	1,115,669	--	(264,054)	--	851,615
Semiquincentennial Preparation	73,000	--	--	--	73,000
Senior Community Service Employment Prog.	8,741	--	(341)	--	8,400
Strong Military Bases Program	216,176	--	(2,153)	--	214,023
Main Street Program	850,585	--	(585)	--	850,000
Governor's Council of Economic Advisors	219,997	--	(15,497)	--	204,500
Creative Arts Industries Commission	1,154,823	--	(154,823)	--	1,000,000
Public Broadcasting Grants	500,000	--	--	--	500,000
Build Up Kansas	2,625,000	--	--	--	2,625,000
Community Development	673,812	--	(14,827)	--	658,985
International Trade	1,445,634	--	(43,124)	--	1,402,510
Reemployment Implementation	100,070	--	(1,070)	--	99,000
Office of Broadband Development	18,013	--	--	--	18,013
KIT/KIR Programs	2,032,459	--	(32,459)	--	2,000,000
Registered Apprenticeship	1,336,577	--	(336,577)	--	1,000,000
Small Business R&D Grants	500,000	--	--	--	500,000
Work Based Learning	723,998	--	(9,998)	--	714,000
Rural Champions	150,000	--	--	--	150,000
Sunflower Summer Program	3,000,307	--	(131,470)	--	2,868,837
HEAL Grants	1,500,000	--	--	--	1,500,000
Emergency HEAL Grants	--	--	--	--	--
Tourism Division	5,066,142	--	--	--	5,066,142
Level Up Kansas	--	--	--	--	--
<b>Total--Department of Commerce</b>	<b>\$ 34,641,385</b>	<b>\$ --</b>	<b>\$ (1,211,318)</b>	<b>\$ --</b>	<b>\$ 33,430,067</b>
State Treasurer					
Community Talent Recruitment Grant Program	1,500,000	--	--	--	1,500,000
<b>Total--General Government</b>	<b>\$ 36,141,385</b>	<b>\$ --</b>	<b>\$ (1,211,318)</b>	<b>\$ --</b>	<b>\$ 34,930,067</b>
Health & Environment--Health					
Healthcare Upskilling Training Program	1,000,000	--	--	--	1,000,000
<b>Total--Human Services</b>	<b>\$ 1,000,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,000,000</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Agriculture Marketing Program	1,000,000	--	--	--	1,000,000
Department of Wildlife & Parks					
Administration	2,027,632	--	(3,632)	--	2,024,000
Parks Program	2,200,000	--	--	--	2,200,000
<b>Total--Wildlife &amp; Parks</b>	<b>\$ 4,227,632</b>	<b>\$ --</b>	<b>\$ (3,632)</b>	<b>\$ --</b>	<b>\$ 4,224,000</b>
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 5,227,632</b>	<b>\$ --</b>	<b>\$ (3,632)</b>	<b>\$ --</b>	<b>\$ 5,224,000</b>
State Employee Pay Plan	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 42,369,017</b>	<b>\$ --</b>	<b>\$ (1,214,950)</b>	<b>\$ --</b>	<b>\$ 41,154,067</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>General Government</b>					
Department of Commerce					
Operating Grant	9,699,069	--	53,049	--	9,752,118
Older Kansans Employment Program	504,000	--	728	--	504,728
Rural Remote Workplaces	--	--	250,000	--	250,000
Rural Opportunity Zones Program	1,000,000	--	(198,397)	--	801,603
Semiquincentennial Preparation	--	--	--	--	--
Senior Community Service Employment Prog.	8,400	--	58	--	8,458
Strong Military Bases Program	214,023	--	--	--	214,023
Main Street Program	850,000	--	3,457	--	853,457
Governor's Council of Economic Advisors	204,500	--	1,090	--	205,590
Creative Arts Industries Commission	2,000,000	--	(1,246,671)	--	753,329
Public Broadcasting Grants	1,000,000	--	(200,000)	--	800,000
Build Up Kansas	2,625,000	--	--	--	2,625,000
Community Development	3,352,454	--	(1,679,027)	--	1,673,427
International Trade	1,445,227	--	6,392	--	1,451,619
Reemployment Implementation	99,000	--	74	--	99,074
Office of Broadband Development	--	--	--	--	--
KIT/KIR Programs	2,000,000	--	--	--	2,000,000
Registered Apprenticeship	1,000,000	--	3,144	--	1,003,144
Small Business R&D Grants	500,000	--	--	--	500,000
Work Based Learning	714,000	--	--	--	714,000
Rural Champions	150,000	--	--	--	150,000
Sunflower Summer Program	3,000,000	--	(250,000)	--	2,750,000
HEAL Grants	1,500,000	--	251	--	1,500,251
Emergency HEAL Grants	--	--	250,000	--	250,000
Tourism Division	4,920,398	--	13,367	--	4,933,765
Level Up Kansas	--	--	2,000,000	--	2,000,000
<b>Total--Department of Commerce</b>	<b>\$ 36,786,071</b>	<b>\$ --</b>	<b>\$ (992,485)</b>	<b>\$ --</b>	<b>\$ 35,793,586</b>
State Treasurer					
Community Talent Recruitment Grant Program	1,500,000	--	--	--	1,500,000
<b>Total--General Government</b>	<b>\$ 38,286,071</b>	<b>\$ --</b>	<b>\$ (992,485)</b>	<b>\$ --</b>	<b>\$ 37,293,586</b>
Health & Environment--Health					
Healthcare Upskilling Training Program	--	--	--	--	--
<b>Total--Human Services</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Agriculture Marketing Program	1,000,000	--	6,403	--	1,006,403
Department of Wildlife & Parks					
Administration	2,043,255	--	15,406	--	2,058,661
Parks Program	2,180,745	--	22,349	--	2,203,094
<b>Total--Wildlife &amp; Parks</b>	<b>\$ 4,224,000</b>	<b>\$ --</b>	<b>\$ 37,755</b>	<b>\$ --</b>	<b>\$ 4,261,755</b>
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 5,224,000</b>	<b>\$ --</b>	<b>\$ 44,158</b>	<b>\$ --</b>	<b>\$ 5,268,158</b>
State Employee Pay Plan	335,318	--	(335,318)	--	--
<b>Total Expenditures</b>	<b>\$ 43,845,389</b>	<b>\$ --</b>	<b>\$ (1,283,645)</b>	<b>\$ --</b>	<b>\$ 42,561,744</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>Human Services</b>					
Health & Environment--Health					
Contamination Remediation	32,000	--	--	--	32,000
<b>Total--Human Services</b>	<b>\$ 32,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 32,000</b>
<b>Education</b>					
University of Kansas					
Geological Survey	--	--	--	--	--
Water Quantity/Aquifer	740,890	--	--	--	740,890
Water Quality	1,014,836	--	--	--	1,014,836
<b>Total--University of Kansas</b>	<b>\$ 1,755,726</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,755,726</b>
<b>Total--Education</b>	<b>\$ 1,755,726</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,755,726</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Interstate Water Issues	1,204,668	--	--	--	1,204,668
Water Use Study	597,968	--	--	--	597,968
Basin Water Resources Management	3,724,139	--	--	--	3,724,139
Irrigation Technology	2,931,480	--	--	--	2,931,480
Crop & Livestock Research	1,450,000	--	--	--	1,450,000
Soil Health Initiative	426,845	--	--	--	426,845
Water Resources Cost-Share	4,285,746	--	--	--	4,285,746
Nonpoint Source Pollution Assistance	2,112,210	--	--	--	2,112,210
Conservation District Aid	5,252,706	--	--	--	5,252,706
Conservation Reserve Enhancement Program	4,939,216	--	--	--	4,939,216
Watershed Dam Construction	3,016,313	--	--	--	3,016,313
Water Quality Buffer Initiatives	635,432	--	(635,432)	--	--
Riparian & Wetland Program	328,751	--	--	--	328,751
Streambank Stabilization	2,226,101	--	--	--	2,226,101
Kansas Reservoir Protection Initiative	2,531,720	--	--	--	2,531,720
Musil Center--Sustainable Wheat Production	--	--	1,000,000	--	1,000,000
<b>Total--Department of Agriculture</b>	<b>\$ 35,663,295</b>	<b>\$ --</b>	<b>\$ 364,568</b>	<b>\$ --</b>	<b>\$ 36,027,863</b>
Health & Environment--Environment					
Contamination Remediation	3,890,175	--	--	--	3,890,175
Local Environment Protection Program	814,988	--	--	--	814,988
Nonpoint Source Technical Assistance	1,012,609	--	(309,486)	--	703,123
TMDL Initiatives	576,140	--	--	--	576,140
Drinking Water Protection	1,676,823	--	(645,823)	--	1,031,000
Watershed Restoration & Protection Strategy	1,847,579	--	(578,579)	--	1,269,000
Aquifer Recharge Basin	74,466	--	--	--	74,466
Harmful Algae Bloom Pilot	175,703	--	(2,769)	--	172,934
Equus Beds	75,000	--	--	--	75,000
Stream Trash Removal	100,000	--	(100,000)	--	--
Water System Regionalization Feasibility	--	--	--	--	--
Operator Exam Updates	--	--	--	--	--
<b>Total--KDHE--Environment</b>	<b>\$ 10,243,483</b>	<b>\$ --</b>	<b>\$ (1,636,657)</b>	<b>\$ --</b>	<b>\$ 8,606,826</b>
Kansas Water Office					
Assessment & Evaluation	2,922,729	--	(22,729)	--	2,900,000
MOU--Storage Operations & Maintenance	893,684	--	--	--	893,684
Stream Gaging Program	698,708	--	--	--	698,708
Technical Assistance to Water Users	739,939	--	--	--	739,939
Reservoir & Water Quality Research	604,704	--	(24,704)	--	580,000

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>Human Services</b>					
Health & Environment--Health Contamination Remediation	32,000	--	(32,000)	--	--
<b>Total--Human Services</b>	<b>\$ 32,000</b>	<b>\$ --</b>	<b>\$ (32,000)</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Education</b>					
University of Kansas Geological Survey	791,028	--	48,972	--	840,000
Water Quantity/Aquifer	--	--	--	--	--
Water Quality	--	--	--	--	--
<b>Total--University of Kansas</b>	<b>\$ 791,028</b>	<b>\$ --</b>	<b>\$ 48,972</b>	<b>\$ --</b>	<b>\$ 840,000</b>
<b>Total--Education</b>	<b>\$ 791,028</b>	<b>\$ --</b>	<b>\$ 48,972</b>	<b>\$ --</b>	<b>\$ 840,000</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture Interstate Water Issues	522,612	--	36,611	--	559,223
Water Use Study	242,046	--	14,985	--	257,031
Basin Water Resources Management	662,969	--	46,159	--	709,128
Irrigation Technology	2,401,335	--	148,665	--	2,550,000
Crop & Livestock Research	423,765	--	1,026,235	--	1,450,000
Soil Health Initiative	376,680	--	23,320	--	400,000
Water Resources Cost-Share	4,002,225	--	247,775	--	4,250,000
Nonpoint Source Pollution Assistance	1,762,188	--	109,935	--	1,872,123
Conservation District Aid	4,121,212	--	1,128,788	--	5,250,000
Conservation Reserve Enhancement Program	1,470,203	--	92,379	--	1,562,582
Watershed Dam Construction	2,825,100	--	174,900	--	3,000,000
Water Quality Buffer Initiatives	--	--	--	--	--
Riparian & Wetland Program	145,044	--	8,980	--	154,024
Streambank Stabilization	1,883,400	--	116,600	--	2,000,000
Kansas Reservoir Protection Initiative	1,883,400	--	116,600	--	2,000,000
Musil Center--Sustainable Wheat Production	--	--	--	--	--
<b>Total--Department of Agriculture</b>	<b>\$ 22,722,179</b>	<b>\$ --</b>	<b>\$ 3,291,932</b>	<b>\$ --</b>	<b>\$ 26,014,111</b>
Health & Environment--Environment Contamination Remediation	1,965,728	--	1,158,321	--	3,124,049
Local Environment Protection Program	776,902	--	(126,902)	--	650,000
Nonpoint Source Technical Assistance	469,137	--	(13,238)	--	455,899
TMDL Initiatives	375,640	--	25,118	--	400,758
Drinking Water Protection	753,360	--	46,640	--	800,000
Watershed Restoration & Protection Strategy	1,000,000	--	--	--	1,000,000
Aquifer Recharge Basin	--	--	--	--	--
Harmful Algae Bloom Pilot	146,843	--	9,091	--	155,934
Equus Beds	2,348,921	--	(2,273,921)	--	75,000
Stream Trash Removal	--	--	--	--	--
Water System Regionalization Feasibility	--	--	225,000	--	225,000
Operator Exam Updates	--	--	300,000	--	300,000
<b>Total--KDHE--Environment</b>	<b>\$ 7,836,531</b>	<b>\$ --</b>	<b>\$ (649,891)</b>	<b>\$ --</b>	<b>\$ 7,186,640</b>
Kansas Water Office Assessment & Evaluation	1,159,473	--	71,782	--	1,231,255
MOU--Storage Operations & Maintenance	1,218,184	--	75,417	--	1,293,601
Stream Gaging Program	752,143	--	46,565	--	798,708
Technical Assistance to Water Users	470,850	--	29,150	--	500,000
Reservoir & Water Quality Research	470,850	--	29,150	--	500,000

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>Kansas Water Office, Cont'd</b>					
Water Quality Partnerships	3,003,640	--	(788,750)	--	2,214,890
Kansas Water Plan Education & Outreach	1,150,946	--	(250,946)	--	900,000
High Plains Aquifer Partnership	4,395,854	--	(895,854)	--	3,500,000
Kansas Reservoir Protection Initiative	89,888	--	(64,888)	--	25,000
Equus Beds Chloride Plume Project	66,786	--	(66,786)	--	--
Arbuckle Study	300,000	--	--	--	300,000
Water Planning & Project Development	1,500,000	--	--	--	1,500,000
Independent Program Evaluation	450,000	--	--	--	450,000
John Redmond Reservoir Hydro Pilot Program	1,500,000	--	--	--	1,500,000
HB 2302 Projects	2,027,066	--	(571,072)	--	1,455,994
<b>Total--Kansas Water Office</b>	<b>\$ 20,343,944</b>	<b>\$ --</b>	<b>\$ (2,685,729)</b>	<b>\$ --</b>	<b>\$ 17,658,215</b>
Department of Wildlife & Parks					
Stream Monitoring	--	--	--	--	--
Water Quality	224,457	--	--	--	224,457
<b>Total--Department of Wildlife &amp; Parks</b>	<b>\$ 224,457</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 224,457</b>
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 66,475,179</b>	<b>\$ --</b>	<b>\$ (3,957,818)</b>	<b>\$ --</b>	<b>\$ 62,517,361</b>
State Employee Pay Plan	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 68,262,905</b>	<b>\$ --</b>	<b>\$ (3,957,818)</b>	<b>\$ --</b>	<b>\$ 64,305,087</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>Kansas Water Office, Cont'd</b>					
Water Quality Partnerships	800,445	--	49,555	--	850,000
Kansas Water Plan Education & Outreach	376,680	--	23,320	--	400,000
High Plains Aquifer Partnership	1,883,400	--	116,600	--	2,000,000
Kansas Reservoir Protection Initiative	--	--	--	--	--
Equus Beds Chloride Plume Project	--	--	--	--	--
Arbuckle Study	65,919	--	4,081	--	70,000
Water Planning & Project Development	2,227,120	--	(997,120)	--	1,230,000
Independent Program Evaluation	339,012	--	20,988	--	360,000
John Redmond Reservoir Hydro Pilot Program	--	--	--	--	--
HB 2302 Projects	805,880	--	52,144	--	858,024
<b>Total--Kansas Water Office</b>	<b>\$ 10,569,956</b>	<b>\$ --</b>	<b>\$ (478,368)</b>	<b>\$ --</b>	<b>\$ 10,091,588</b>
Department of Wildlife & Parks					
Stream Monitoring	211,371	--	(211,371)	--	--
Water Quality	--	--	224,457	--	224,457
<b>Total--Department of Wildlife &amp; Parks</b>	<b>\$ 211,371</b>	<b>\$ --</b>	<b>\$ 13,086</b>	<b>\$ --</b>	<b>\$ 224,457</b>
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 41,340,037</b>	<b>\$ --</b>	<b>\$ 2,176,759</b>	<b>\$ --</b>	<b>\$ 43,516,796</b>
State Employee Pay Plan	46,648	--	(46,648)	--	--
<b>Total Expenditures</b>	<b>\$ 42,209,713</b>	<b>\$ --</b>	<b>\$ 2,147,083</b>	<b>\$ --</b>	<b>\$ 44,356,796</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>General Government</b>					
Department of Administration					
KPERS Pension Obligation Bonds	36,094,221	--	--	--	36,094,221
<b>Total--General Government</b>	<b>\$ 36,094,221</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 36,094,221</b>
<b>Education</b>					
Department of Education					
KPERS-School Employer Contribution	41,427,779	--	--	--	41,427,779
<b>Total--Education</b>	<b>\$ 41,427,779</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 41,427,779</b>
<b>Total Expenditures</b>	<b>\$ 77,522,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 77,522,000</b>

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

	<u>FY 2027 Governor's Recommendation</u>	<u>Governor's Amendments</u>	<u>Legislative Changes</u>	<u>Governor's Veto</u>	<u>FY 2027 Approved Budget</u>
<b>General Government</b>					
Department of Administration					
KPERS Pension Obligation Bonds	38,188,221	--	--	--	38,188,221
<b>Total--General Government</b>	<b>\$ 38,188,221</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 38,188,221</b>
<b>Education</b>					
Department of Education					
KPERS-School Employer Contribution	41,427,779	--	--	--	41,427,779
<b>Total--Education</b>	<b>\$ 41,427,779</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 41,427,779</b>
<b>Total Expenditures</b>	<b>\$ 79,616,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 79,616,000</b>

**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 Vetoes	FY 2026 Approved Budget
<b>General Government</b>					
Department of Administration	99,665,750	--	(334,592)	--	99,331,158
Office of the Child Advocate	863,752	--	(99,957)	--	763,795
Office of Information Technology Services	32,461,771	--	--	--	32,461,771
Kansas Corporation Commission	75,944,172	--	--	--	75,944,172
Citizens Utility Ratepayer Board	1,405,739	--	--	--	1,405,739
Kansas Human Rights Commission	1,729,759	--	(47,478)	--	1,682,281
Board of Indigents Defense Services	65,250,406	--	913,788	--	66,164,194
Health Care Stabilization	9,448,298	--	--	--	9,448,298
Pooled Money Investment Board	926,046	--	--	--	926,046
Kansas Public Employees Retirement Sys.	93,651,233	--	--	--	93,651,233
Department of Commerce	50,473,096	--	(571,371)	--	49,901,725
Kansas Lottery	490,590,148	--	--	--	490,590,148
Kansas Racing & Gaming Commission	13,416,736	--	--	--	13,416,736
Department of Revenue	131,626,801	--	(6,894,970)	--	124,731,831
Board of Tax Appeals	2,748,908	--	(7,242)	--	2,741,666
Abstracters Board of Examiners	25,723	--	--	--	25,723
Board of Accountancy	488,985	--	--	--	488,985
Office of the State Bank Commissioner	13,942,641	--	--	--	13,942,641
Board of Barbering	261,873	--	--	--	261,873
Behavioral Sciences Regulatory Board	1,243,667	--	--	--	1,243,667
Board of Cosmetology	1,334,062	--	--	--	1,334,062
Department of Credit Unions	1,769,929	--	--	--	1,769,929
Kansas Dental Board	549,072	--	--	--	549,072
Kansas Public Disclosure Commission	889,151	--	(7,613)	--	881,538
Board of Healing Arts	8,113,782	--	--	--	8,113,782
Hearing Instruments Board of Examiners	38,201	--	--	--	38,201
Board of Mortuary Arts	358,865	--	--	--	358,865
Board of Nursing	4,247,433	--	--	--	4,247,433
Board of Examiners in Optometry	279,681	--	--	--	279,681
Board of Pharmacy	3,957,909	--	--	--	3,957,909
Real Estate Appraisal Board	440,811	--	--	--	440,811
Kansas Real Estate Commission	1,551,521	--	--	--	1,551,521
Board of Technical Professions	870,715	--	--	--	870,715
Board of Veterinary Examiners	413,050	--	--	--	413,050
Office of the Governor	10,753,980	--	(144,824)	--	10,609,156
Attorney General	27,186,278	--	(25,580)	--	27,160,698
Kansas Department of Insurance	22,512,199	--	--	--	22,512,199
Secretary of State	9,665,038	--	--	--	9,665,038
State Treasurer	5,576,604	--	--	--	5,576,604
Legislative Coordinating Council	1,563,778	--	(110,000)	--	1,453,778
Legislature	40,257,163	--	(750,410)	--	39,506,753
Legislative Research Department	5,856,445	--	--	--	5,856,445
Legislative Division of Post Audit	3,708,564	--	(26,904)	--	3,681,660
Revisor of Statutes	5,157,532	--	(234,759)	--	4,922,773
Judiciary	237,942,481	--	(45,250)	--	237,897,231
Judicial Council	742,842	--	(39,750)	--	703,092
<b>Total--General Government</b>	<b>\$ 1,481,902,590</b>	<b>\$ --</b>	<b>\$ (8,426,912)</b>	<b>\$ --</b>	<b>\$ 1,473,475,678</b>
<b>Human Services</b>					
Department for Aging & Disability Services	219,894,893	--	(6,300,167)	--	213,594,726
Kansas Neurological Institute	42,912,649	--	--	--	42,912,649
Larned State Hospital	125,066,306	--	(7,030)	--	125,059,276
Osawatomie State Hospital	72,386,038	--	--	--	72,386,038

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>General Government</b>					
Department of Administration	87,811,945	--	4,110,772	--	91,922,717
Office of the Child Advocate	826,650	--	(8,000)	--	818,650
Office of Information Technology Services	31,335,970	--	(192,352)	--	31,143,618
Kansas Corporation Commission	69,877,309	--	137,343	--	70,014,652
Citizens Utility Ratepayer Board	1,555,801	--	8,557	--	1,564,358
Kansas Human Rights Commission	1,813,786	--	(9,165)	--	1,804,621
Board of Indigents Defense Services	69,710,768	--	(1,537,082)	--	68,173,686
Health Care Stabilization	9,542,149	--	19,547	--	9,561,696
Pooled Money Investment Board	943,333	--	5,034	--	948,367
Kansas Public Employees Retirement Sys.	99,280,450	--	180,251	--	99,460,701
Department of Commerce	49,308,351	--	208,849	--	49,517,200
Kansas Lottery	492,238,373	--	67,067	--	492,305,440
Kansas Racing & Gaming Commission	13,374,494	--	84,011	--	13,458,505
Department of Revenue	133,486,160	--	(5,554,860)	--	127,931,300
Board of Tax Appeals	2,667,275	--	(11,830)	--	2,655,445
Abstracters Board of Examiners	25,733	--	322	--	26,055
Board of Accountancy	489,774	--	2,312	--	492,086
Office of the State Bank Commissioner	14,144,365	--	106,420	--	14,250,785
Board of Barbering	262,654	--	1,339	--	263,993
Behavioral Sciences Regulatory Board	1,251,739	--	6,546	--	1,258,285
Board of Cosmetology	1,334,062	--	6,737	--	1,340,799
Department of Credit Unions	1,726,468	--	9,099	--	1,735,567
Kansas Dental Board	510,000	--	1,542	--	511,542
Kansas Public Disclosure Commission	894,057	--	(2,555)	--	891,502
Board of Healing Arts	8,273,075	--	47,249	--	8,320,324
Hearing Instruments Board of Examiners	38,847	--	685	--	39,532
Board of Mortuary Arts	364,354	--	2,187	--	366,541
Board of Nursing	4,347,433	--	15,535	--	4,362,968
Board of Examiners in Optometry	259,184	--	852	--	260,036
Board of Pharmacy	3,524,381	--	20,048	--	3,544,429
Real Estate Appraisal Board	400,503	--	1,105	--	401,608
Kansas Real Estate Commission	1,584,608	--	8,208	--	1,592,816
Board of Technical Professions	974,516	--	(85,459)	--	889,057
Board of Veterinary Examiners	418,790	--	2,734	--	421,524
Office of the Governor	10,741,364	--	(18,881)	--	10,722,483
Attorney General	26,830,172	--	3,055,772	--	29,885,944
Kansas Department of Insurance	21,601,941	--	119,420	--	21,721,361
Secretary of State	9,433,884	--	30,934	--	9,464,818
State Treasurer	5,645,485	--	275,703	--	5,921,188
Legislative Coordinating Council	1,478,684	--	(500,000)	--	978,684
Legislature	38,195,836	--	24,888,536	(24,688,536)	38,395,836
Legislative Research Department	6,105,858	--	--	--	6,105,858
Legislative Division of Post Audit	3,976,169	--	--	--	3,976,169
Revisor of Statutes	5,556,965	--	--	--	5,556,965
Judiciary	243,698,774	--	(3,549,802)	--	240,148,972
Judicial Council	747,485	--	--	--	747,485
<b>Total--General Government</b>	<b>\$ 1,478,609,974</b>	<b>\$ --</b>	<b>\$ 21,954,730</b>	<b>\$ (24,688,536)</b>	<b>\$ 1,475,876,168</b>
<b>Human Services</b>					
Department for Aging & Disability Services	103,049,929	--	(313,996)	--	102,735,933
Kansas Neurological Institute	42,784,961	--	1,022,052	--	43,807,013
Larned State Hospital	124,192,458	--	(21,744,125)	--	102,448,333
Osawatomie State Hospital	72,291,872	--	(2,682,344)	--	69,609,528

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2026 Approved Budget</b>
Parsons State Hospital	43,866,054	--	(39,720)	--	43,826,334
SC Regional Mental Health Hospital	--	--	--	--	--
<b>Subtotal--KDADS</b>	<b>\$ 504,125,940</b>	<b>\$ --</b>	<b>\$ (6,346,917)</b>	<b>\$ --</b>	<b>\$ 497,779,023</b>
Department for Children & Families	329,691,326	--	(6,714,981)	--	322,976,345
Health & Environment--Health	397,680,448	--	(1,114,867)	--	396,565,581
Kansas Office of Early Childhood	--	--	--	--	--
Department of Labor	53,727,887	--	--	--	53,727,887
Office of Veterans Services	36,360,208	--	(282,542)	--	36,077,666
Kansas Guardianship Program	1,473,075	--	--	--	1,473,075
<b>Total--Human Services</b>	<b>\$ 1,323,058,884</b>	<b>\$ --</b>	<b>\$ (14,459,307)</b>	<b>\$ --</b>	<b>\$ 1,308,599,577</b>
<b>Education</b>					
Department of Education	83,237,195	--	(649,034)	--	82,588,161
School for the Blind	11,046,511	--	197,986	--	11,244,497
School for the Deaf	14,086,763	--	(18,859)	--	14,067,904
<b>Subtotal--Department of Education</b>	<b>\$ 108,370,469</b>	<b>\$ --</b>	<b>\$ (469,907)</b>	<b>\$ --</b>	<b>\$ 107,900,562</b>
Board of Regents	9,252,022	--	61,486	--	9,313,508
Emporia State University	89,996,983	--	(1,746,263)	--	88,250,720
Fort Hays State University	131,747,356	--	(77,856)	--	131,669,500
Kansas State University	555,789,719	--	(50,846)	--	555,738,873
Kansas State University--ESARP	169,488,856	--	--	--	169,488,856
KSU--Veterinary Medical Center	75,970,766	--	(5,848)	--	75,964,918
Pittsburg State University	137,817,864	--	--	--	137,817,864
University of Kansas	904,458,103	--	(472,226)	--	903,985,877
University of Kansas Medical Center	656,107,311	--	(592,770)	--	655,514,541
Wichita State University	718,451,667	--	(204,788)	--	718,246,879
<b>Subtotal--Regents</b>	<b>\$ 3,449,080,647</b>	<b>\$ --</b>	<b>\$ (3,089,111)</b>	<b>\$ --</b>	<b>\$ 3,445,991,536</b>
Historical Society	7,560,271	--	111,462	--	7,671,733
State Library	5,106,635	--	(125,730)	--	4,980,905
<b>Total--Education</b>	<b>\$ 3,570,118,022</b>	<b>\$ --</b>	<b>\$ (3,573,286)</b>	<b>\$ --</b>	<b>\$ 3,566,544,736</b>
<b>Public Safety</b>					
Department of Corrections	220,756,369	--	(1,404)	--	220,754,965
El Dorado Correctional Facility	49,280,756	--	(233)	--	49,280,523
Ellsworth Correctional Facility	24,731,841	--	(97,563)	--	24,634,278
Hutchinson Correctional Facility	54,104,384	--	(2,472)	--	54,101,912
Lansing Correctional Facility	52,471,628	--	--	--	52,471,628
Larned State Correctional Facility	19,584,545	--	(500)	--	19,584,045
Norton Correctional Facility	26,570,980	--	(609,195)	--	25,961,785
Topeka Correctional Facility	25,674,752	--	--	--	25,674,752
Winfield Correctional Facility	28,574,965	--	(599)	--	28,574,366
Kansas Juvenile Correctional Complex	29,056,774	--	(512,493)	--	28,544,281
<b>Subtotal--Corrections</b>	<b>\$ 530,806,994</b>	<b>\$ --</b>	<b>\$ (1,224,459)</b>	<b>\$ --</b>	<b>\$ 529,582,535</b>
Adjutant General	56,589,745	--	3,540,445	--	60,130,190
Emergency Medical Services Board	2,349,873	--	--	--	2,349,873
State Fire Marshal	11,399,771	--	87,457	--	11,487,228
Highway Patrol	128,123,916	--	--	--	128,123,916
Kansas Bureau of Investigation	60,811,485	--	(702,076)	--	60,109,409
Comm. on Peace Officers Stand. & Training	1,073,504	--	--	--	1,073,504
Sentencing Commission	2,382,678	--	(67,524)	--	2,315,154
State 911 Board	15,440,812	--	--	--	15,440,812
<b>Total--Public Safety</b>	<b>\$ 808,978,778</b>	<b>\$ --</b>	<b>\$ 1,633,843</b>	<b>\$ --</b>	<b>\$ 810,612,621</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2027 Approved Budget
Parsons State Hospital	45,887,690	--	309,642	--	46,197,332
SC Regional Mental Health Hospital	45,903,466	--	(8,903,466)	--	37,000,000
<b>Subtotal--KDADS</b>	<b>\$ 434,110,376</b>	<b>\$ --</b>	<b>\$ (32,312,237)</b>	<b>\$ --</b>	<b>\$ 401,798,139</b>
Department for Children & Families	306,835,349	--	(13,662,738)	--	293,172,611
Health & Environment--Health	378,851,627	--	2,339,217	--	381,190,844
Kansas Office of Early Childhood	19,440,453	--	10,114	--	19,450,567
Department of Labor	48,928,558	--	189,399	--	49,117,957
Office of Veterans Services	35,952,071	--	203,600	--	36,155,671
Kansas Guardianship Program	1,521,243	--	6,172	--	1,527,415
<b>Total--Human Services</b>	<b>\$ 1,225,639,677</b>	<b>\$ --</b>	<b>\$ (43,226,473)</b>	<b>\$ --</b>	<b>\$ 1,182,413,204</b>
<b>Education</b>					
Department of Education	62,595,618	--	(2,058,778)	--	60,536,840
School for the Blind	11,690,783	--	204,513	--	11,895,296
School for the Deaf	14,507,798	--	210,744	--	14,718,542
<b>Subtotal--Department of Education</b>	<b>\$ 88,794,199</b>	<b>\$ --</b>	<b>\$ (1,643,521)</b>	<b>\$ --</b>	<b>\$ 87,150,678</b>
Board of Regents	8,748,825	--	49,555	--	8,798,380
Emporia State University	86,689,187	--	(3,237,843)	--	83,451,344
Fort Hays State University	129,693,566	--	(3,022,228)	--	126,671,338
Kansas State University	555,322,069	--	3,604,040	--	558,926,109
Kansas State University--ESARP	170,235,500	--	1,167,288	--	171,402,788
KSU--Veterinary Medical Center	76,797,609	--	548,449	--	77,346,058
Pittsburg State University	124,764,346	--	(3,131,617)	--	121,632,729
University of Kansas	909,374,387	--	(826,582)	--	908,547,805
University of Kansas Medical Center	649,813,459	--	9,402,285	--	659,215,744
Wichita State University	730,976,741	--	3,671,330	--	734,648,071
<b>Subtotal--Regents</b>	<b>\$ 3,442,415,689</b>	<b>\$ --</b>	<b>\$ 8,224,677</b>	<b>\$ --</b>	<b>\$ 3,450,640,366</b>
Historical Society	7,706,608	--	108,066	--	7,814,674
State Library	5,160,261	--	(31,858)	--	5,128,403
<b>Total--Education</b>	<b>\$ 3,544,076,757</b>	<b>\$ --</b>	<b>\$ 6,657,364</b>	<b>\$ --</b>	<b>\$ 3,550,734,121</b>
<b>Public Safety</b>					
Department of Corrections	226,640,801	--	(1,609,377)	--	225,031,424
El Dorado Correctional Facility	49,555,757	--	393,186	--	49,948,943
Ellsworth Correctional Facility	24,932,941	--	165,578	--	25,098,519
Hutchinson Correctional Facility	54,426,467	--	370,793	--	54,797,260
Lansing Correctional Facility	52,843,024	--	325,948	--	53,168,972
Larned State Correctional Facility	19,713,766	--	127,348	--	19,841,114
Norton Correctional Facility	26,798,428	--	157,388	--	26,955,816
Topeka Correctional Facility	25,866,634	--	190,786	--	26,057,420
Winfield Correctional Facility	28,781,264	--	198,054	--	28,979,318
Kansas Juvenile Correctional Complex	29,237,258	--	169,214	--	29,406,472
<b>Subtotal--Corrections</b>	<b>\$ 538,796,340</b>	<b>\$ --</b>	<b>\$ 488,918</b>	<b>\$ --</b>	<b>\$ 539,285,258</b>
Adjutant General	56,920,516	--	119,206	--	57,039,722
Emergency Medical Services Board	2,368,856	--	8,667	--	2,377,523
State Fire Marshal	11,716,165	--	640,069	--	12,356,234
Highway Patrol	131,864,432	505,000	2,205,343	--	134,574,775
Kansas Bureau of Investigation	60,038,272	--	765,215	--	60,803,487
Comm. on Peace Officers Stand. & Training	1,089,792	--	6,776	--	1,096,568
Sentencing Commission	2,388,488	--	11,154	--	2,399,642
State 911 Board	16,922,979	--	6,802	--	16,929,781
<b>Total--Public Safety</b>	<b>\$ 822,105,840</b>	<b>\$ 505,000</b>	<b>\$ 4,252,150</b>	<b>\$ --</b>	<b>\$ 826,862,990</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	72,092,529	--	(906,728)	--	71,185,801
Health & Environment--Environment	80,631,314	--	(1,003,741)	--	79,627,573
Kansas State Fair	7,708,647	--	220,300	--	7,928,947
Kansas Water Office	30,483,068	--	(2,582,499)	--	27,900,569
Department of Wildlife & Parks	91,515,844	--	(3,632)	--	91,512,212
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 282,431,402</b>	<b>\$ --</b>	<b>\$ (4,276,300)</b>	<b>\$ --</b>	<b>\$ 278,155,102</b>
<b>Transportation</b>					
Kansas Department of Transportation	374,866,323	--	--	--	374,866,323
<b>Total--Transportation</b>	<b>\$ 374,866,323</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 374,866,323</b>
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
Regents Diversity, Equity, & Inclusion (DEI)	--	--	--	--	--
Exclude Candy & Soft Drinks SNAP Waiver	--	--	--	--	--
Build Kansas Matching Grant	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 7,841,355,999</b>	<b>\$ --</b>	<b>\$ (24,958,133)</b>	<b>\$ --</b>	<b>\$ 7,816,397,866</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2027 Approved Budget</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	58,013,314	--	1,433,751	--	59,447,065
Health & Environment--Environment	79,073,551	--	(508,699)	--	78,564,852
Kansas State Fair	7,840,835	--	16,532	--	7,857,367
Kansas Water Office	26,687,838	--	(481,469)	--	26,206,369
Department of Wildlife & Parks	92,170,681	--	(599,409)	--	91,571,272
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 263,786,219</b>	<b>\$ --</b>	<b>\$ (139,294)</b>	<b>\$ --</b>	<b>\$ 263,646,925</b>
<b>Transportation</b>					
Kansas Department of Transportation	393,154,078	--	6,167,308	(5,000,000)	394,321,386
<b>Total--Transportation</b>	<b>\$ 393,154,078</b>	<b>\$ --</b>	<b>\$ 6,167,308</b>	<b>\$ (5,000,000)</b>	<b>\$ 394,321,386</b>
State Employee Pay Plan	88,345,584	--	(88,345,584)	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
Regents Diversity, Equity, & Inclusion (DEI)	--	--	12,000,000	--	12,000,000
Exclude Candy & Soft Drinks SNAP Waiver	--	--	5,000,000	--	5,000,000
Build Kansas Matching Grant	--	--	5,000,000	--	5,000,000
<b>Total Expenditures</b>	<b>\$ 7,815,718,129</b>	<b>\$ 505,000</b>	<b>\$ (70,679,799)</b>	<b>\$ (29,688,536)</b>	<b>\$ 7,715,854,794</b>

### 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
<b>General Government</b>					
Department of Administration	78,213,878	--	(334,592)	--	77,879,286
Office of the Child Advocate	863,752	--	(99,957)	--	763,795
Office of Information Technology Services	31,241,282	--	--	--	31,241,282
Kansas Human Rights Commission	1,207,306	--	(47,478)	--	1,159,828
Board of Indigents Defense Services	64,176,669	--	913,788	--	65,090,457
Department of Commerce	526,481	--	(32,711)	--	493,770
Department of Revenue	19,195,366	--	(354,970)	--	18,840,396
Board of Tax Appeals	1,515,365	--	(7,242)	--	1,508,123
Kansas Public Disclosure Commission	589,939	--	(7,613)	--	582,326
Office of the Governor	5,359,599	--	(144,824)	--	5,214,775
Attorney General	11,093,479	--	(25,580)	--	11,067,899
Legislative Coordinating Council	1,563,778	--	(110,000)	--	1,453,778
Legislature	37,635,723	--	(750,410)	--	36,885,313
Legislative Research Department	5,856,445	--	--	--	5,856,445
Legislative Division of Post Audit	3,708,564	--	(26,904)	--	3,681,660
Revisor of Statutes	5,157,532	--	(234,759)	--	4,922,773
Judiciary	228,441,036	--	(5,320)	--	228,435,716
Judicial Council	742,842	--	(39,750)	--	703,092
<b>Total--General Government</b>	<b>\$ 497,089,036</b>	<b>\$ --</b>	<b>\$ (1,308,322)</b>	<b>\$ --</b>	<b>\$ 495,780,714</b>
<b>Human Services</b>					
Department for Aging & Disability Services	170,590,126	--	(6,300,167)	--	164,289,959
Kansas Neurological Institute	18,617,367	--	--	--	18,617,367
Larned State Hospital	111,186,871	--	(7,030)	--	111,179,841
Osawatomie State Hospital	58,708,535	--	--	--	58,708,535
Parsons State Hospital	25,017,332	--	(39,720)	--	24,977,612
SC Regional Mental Health Hospital	--	--	--	--	--
<b>Subtotal--KDADS</b>	<b>\$ 384,120,231</b>	<b>\$ --</b>	<b>\$ (6,346,917)</b>	<b>\$ --</b>	<b>\$ 377,773,314</b>
Department for Children & Families	170,042,089	--	(3,983,501)	--	166,058,588
Health & Environment--Health	68,611,702	--	(1,114,304)	--	67,497,398
Kansas Office of Early Childhood	--	--	--	--	--
Department of Labor	11,092,688	--	--	--	11,092,688
Office of Veterans Services	15,007,875	--	(282,542)	--	14,725,333
Kansas Guardianship Program	1,473,075	--	--	--	1,473,075
<b>Total--Human Services</b>	<b>\$ 650,347,660</b>	<b>\$ --</b>	<b>\$ (11,727,264)</b>	<b>\$ --</b>	<b>\$ 638,620,396</b>
<b>Education</b>					
Department of Education	21,117,838	--	--	--	21,117,838
School for the Blind	8,255,830	--	197,986	--	8,453,816
School for the Deaf	12,578,844	--	(18,859)	--	12,559,985
<b>Subtotal--Department of Education</b>	<b>\$ 41,952,512</b>	<b>\$ --</b>	<b>\$ 179,127</b>	<b>\$ --</b>	<b>\$ 42,131,639</b>
Board of Regents	6,453,376	--	(8,514)	--	6,444,862
Emporia State University	51,208,655	--	(1,746,263)	--	49,462,392
Fort Hays State University	53,597,367	--	(77,856)	--	53,519,511
Kansas State University	148,816,519	--	(50,846)	--	148,765,673
Kansas State University--ESARP	58,763,849	--	--	--	58,763,849
KSU--Veterinary Medical Center	20,018,527	--	(5,848)	--	20,012,679
Pittsburg State University	58,492,734	--	--	--	58,492,734
University of Kansas	190,261,604	--	(472,226)	--	189,789,378

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>General Government</b>					
Department of Administration	67,458,558	--	4,077,352	--	71,535,910
Office of the Child Advocate	826,650	--	(8,000)	--	818,650
Office of Information Technology Services	31,260,970	--	(192,352)	--	31,068,618
Kansas Human Rights Commission	1,216,280	--	(13,576)	--	1,202,704
Board of Indigents Defense Services	68,610,688	--	(1,537,082)	--	67,073,606
Department of Commerce	479,769	--	(3,235)	--	476,534
Department of Revenue	19,362,871	--	162,140	--	19,525,011
Board of Tax Appeals	1,516,400	--	(16,742)	--	1,499,658
Kansas Public Disclosure Commission	572,472	--	(2,555)	--	569,917
Office of the Governor	5,386,763	--	(30,317)	--	5,356,446
Attorney General	10,698,847	--	2,959,631	--	13,658,478
Legislative Coordinating Council	1,478,684	--	(500,000)	--	978,684
Legislature	38,195,836	--	24,888,536	(24,688,536)	38,395,836
Legislative Research Department	6,105,858	--	--	--	6,105,858
Legislative Division of Post Audit	3,976,169	--	--	--	3,976,169
Revisor of Statutes	5,556,965	--	--	--	5,556,965
Judiciary	234,128,814	--	(3,541,950)	--	230,586,864
Judicial Council	747,485	--	--	--	747,485
<b>Total--General Government</b>	\$ 497,580,079	\$ --	\$ 26,241,850	\$ (24,688,536)	\$ 499,133,393
<b>Human Services</b>					
Department for Aging & Disability Services	54,124,441	--	(456,595)	--	53,667,846
Kansas Neurological Institute	18,871,796	--	1,019,576	--	19,891,372
Larned State Hospital	111,825,478	--	(21,744,125)	--	90,081,353
Osawatomie State Hospital	57,112,168	--	(2,682,344)	--	54,429,824
Parsons State Hospital	25,234,439	--	201,604	--	25,436,043
SC Regional Mental Health Hospital	43,903,466	--	(8,903,466)	--	35,000,000
<b>Subtotal--KDADS</b>	\$ 311,071,788	\$ --	\$ (32,565,350)	\$ --	\$ 278,506,438
Department for Children & Families	178,140,732	--	(12,331,898)	--	165,808,834
Health & Environment--Health	55,990,955	--	(993,270)	--	54,997,685
Kansas Office of Early Childhood	1,981,709	--	2,487	--	1,984,196
Department of Labor	9,528,625	--	(35,203)	--	9,493,422
Office of Veterans Services	14,792,267	--	67,669	--	14,859,936
Kansas Guardianship Program	1,521,243	--	6,172	--	1,527,415
<b>Total--Human Services</b>	\$ 573,027,319	\$ --	\$ (45,849,393)	\$ --	\$ 527,177,926
<b>Education</b>					
Department of Education	21,285,304	--	(2,241,296)	--	19,044,008
School for the Blind	8,545,773	--	199,881	--	8,745,654
School for the Deaf	12,934,308	--	209,594	--	13,143,902
<b>Subtotal--Department of Education</b>	\$ 42,765,385	\$ --	\$ (1,831,821)	\$ --	\$ 40,933,564
Board of Regents	5,568,846	--	34,888	--	5,603,734
Emporia State University	48,748,954	--	(3,411,226)	--	45,337,728
Fort Hays State University	53,026,902	--	(3,386,512)	--	49,640,390
Kansas State University	146,798,772	--	1,048,262	--	147,847,034
Kansas State University--ESARP	59,156,511	--	507,238	--	59,663,749
KSU--Veterinary Medical Center	20,118,110	--	147,848	--	20,265,958
Pittsburg State University	58,089,730	--	(3,333,362)	--	54,756,368
University of Kansas	189,507,215	--	(4,689,791)	--	184,817,424

### 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
University of Kansas Medical Center	123,238,121	--	(592,770)	--	122,645,351
Wichita State University	120,012,522	--	(204,788)	--	119,807,734
<b>Subtotal--Regents</b>	<b>\$ 830,863,274</b>	<b>\$ --</b>	<b>\$ (3,159,111)</b>	<b>\$ --</b>	<b>\$ 827,704,163</b>
Historical Society	5,152,576	--	93,576	--	5,246,152
State Library	3,247,042	--	(125,730)	--	3,121,312
<b>Total--Education</b>	<b>\$ 881,215,404</b>	<b>\$ --</b>	<b>\$ (3,012,138)</b>	<b>\$ --</b>	<b>\$ 878,203,266</b>
<b>Public Safety</b>					
Department of Corrections	211,039,476	--	(1,404)	--	211,038,072
El Dorado Correctional Facility	49,172,562	--	(233)	--	49,172,329
Ellsworth Correctional Facility	24,716,841	--	(97,563)	--	24,619,278
Hutchinson Correctional Facility	53,901,272	--	(2,472)	--	53,898,800
Lansing Correctional Facility	52,171,628	--	--	--	52,171,628
Larned State Correctional Facility	19,554,545	--	(500)	--	19,554,045
Norton Correctional Facility	26,306,948	--	(609,195)	--	25,697,753
Topeka Correctional Facility	25,407,022	--	--	--	25,407,022
Winfield Correctional Facility	27,993,664	--	(599)	--	27,993,065
Kansas Juvenile Correctional Complex	28,481,774	--	(512,493)	--	27,969,281
<b>Subtotal--Corrections</b>	<b>\$ 518,745,732</b>	<b>\$ --</b>	<b>\$ (1,224,459)</b>	<b>\$ --</b>	<b>\$ 517,521,273</b>
Adjutant General	8,281,516	--	3,540,445	--	11,821,961
Kansas Bureau of Investigation	45,155,054	--	(702,076)	--	44,452,978
Sentencing Commission	2,382,053	--	(67,524)	--	2,314,529
<b>Total--Public Safety</b>	<b>\$ 574,564,355</b>	<b>\$ --</b>	<b>\$ 1,546,386</b>	<b>\$ --</b>	<b>\$ 576,110,741</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	17,914,594	--	(271,296)	--	17,643,298
Health & Environment--Environment	3,453,448	--	(45,663)	--	3,407,785
Kansas State Fair	--	--	--	--	--
Kansas Water Office	1,414,754	--	(28,444)	--	1,386,310
Department of Wildlife & Parks	95,435	--	(95,435)	--	--
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 22,878,231</b>	<b>\$ --</b>	<b>\$ (440,838)</b>	<b>\$ --</b>	<b>\$ 22,437,393</b>
State Employee Pay Plan	--	--	--	--	--
Lansing Correctional Facility Pay Differential	--	--	4,143,829	--	4,143,829
Regents Diversity, Equity, & Inclusion (DEI)	--	--	--	--	--
Exclude Candy & Soft Drinks SNAP Waiver	--	--	--	--	--
Build Kansas Matching Grant	--	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 2,626,094,686</b>	<b>\$ --</b>	<b>\$ (10,798,347)</b>	<b>\$ --</b>	<b>\$ 2,615,296,339</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
University of Kansas Medical Center	124,047,519	--	5,827,518	--	129,875,037
Wichita State University	111,334,942	--	1,682,431	--	113,017,373
<b>Subtotal--Regents</b>	<b>\$ 816,397,501</b>	<b>\$ --</b>	<b>\$ (5,572,706)</b>	<b>\$ --</b>	<b>\$ 810,824,795</b>
Historical Society	5,384,068	--	106,614	--	5,490,682
State Library	3,205,175	--	(32,870)	--	3,172,305
<b>Total--Education</b>	<b>\$ 867,752,129</b>	<b>\$ --</b>	<b>\$ (7,330,783)</b>	<b>\$ --</b>	<b>\$ 860,421,346</b>
<b>Public Safety</b>					
Department of Corrections	217,334,806	--	(1,624,937)	--	215,709,869
El Dorado Correctional Facility	49,540,757	--	393,186	--	49,933,943
Ellsworth Correctional Facility	24,917,941	--	165,578	--	25,083,519
Hutchinson Correctional Facility	54,326,467	--	370,793	--	54,697,260
Lansing Correctional Facility	52,543,024	--	325,948	--	52,868,972
Larned State Correctional Facility	19,713,766	--	127,348	--	19,841,114
Norton Correctional Facility	26,533,038	--	156,227	--	26,689,265
Topeka Correctional Facility	25,596,188	--	188,767	--	25,784,955
Winfield Correctional Facility	28,192,945	--	193,177	--	28,386,122
Kansas Juvenile Correctional Complex	28,662,258	--	169,214	--	28,831,472
<b>Subtotal--Corrections</b>	<b>\$ 527,361,190</b>	<b>\$ --</b>	<b>\$ 465,301</b>	<b>\$ --</b>	<b>\$ 527,826,491</b>
Adjutant General	8,005,264	--	(61,320)	--	7,943,944
Kansas Bureau of Investigation	46,070,312	--	700,510	--	46,770,822
Sentencing Commission	2,337,808	--	11,154	--	2,348,962
<b>Total--Public Safety</b>	<b>\$ 583,774,574</b>	<b>\$ --</b>	<b>\$ 1,115,645</b>	<b>\$ --</b>	<b>\$ 584,890,219</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture	14,821,443	--	(123,628)	--	14,697,815
Health & Environment--Environment	3,355,580	--	(277,230)	--	3,078,350
Kansas State Fair	--	--	--	--	--
Kansas Water Office	1,426,145	--	(6,758)	--	1,419,387
Department of Wildlife & Parks	396,258	--	(396,258)	--	--
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 19,999,426</b>	<b>\$ --</b>	<b>\$ (803,874)</b>	<b>\$ --</b>	<b>\$ 19,195,552</b>
State Employee Pay Plan	33,000,000	--	(33,000,000)	--	--
Lansing Correctional Facility Pay Differential	--	--	--	--	--
Regents Diversity, Equity, & Inclusion (DEI)	--	--	12,000,000	--	12,000,000
Exclude Candy & Soft Drinks SNAP Waiver	--	--	5,000,000	--	5,000,000
Build Kansas Matching Grant	--	--	5,000,000	--	5,000,000
<b>Total Expenditures</b>	<b>\$ 2,575,133,527</b>	<b>\$ --</b>	<b>\$ (37,626,555)</b>	<b>\$ (24,688,536)</b>	<b>\$ 2,512,818,436</b>

## 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
<b>General Government</b>					
Department of Administration					
Federal Flood Control Act Payments	550,000	--	--	--	550,000
Office of Information Technology Services					
State & Local Cybersecurity Grants	1,500,000	--	--	--	1,500,000
Department of Commerce					
Community Development Block Grant	15,700,000	--	--	--	15,700,000
Kansas Lottery					
Expanded Lottery Act Payments	12,762,000	--	--	--	12,762,000
Department of Revenue					
County Drug Tax Enforcement	270,000	--	--	--	270,000
County Treasurer Vehicle Licensing	230,000	--	--	--	230,000
Special County Mineral Prod. Taxes	1,975,000	--	--	--	1,975,000
Taxpayer Notification Costs Fund	1,364,612	--	(64,612)	--	1,300,000
<b>Total--Department of Revenue</b>	<b>\$ 3,839,612</b>	<b>\$ --</b>	<b>\$ (64,612)</b>	<b>\$ --</b>	<b>\$ 3,775,000</b>
Office of the Governor					
Crime Victim Assistance	1,323,376	--	--	--	1,323,376
Federal Justice Grant Programs	3,367,354	--	--	--	3,367,354
Forensic Grants	150,262	--	--	--	150,262
Violence Against Women Grants	820,201	--	--	--	820,201
<b>Total--Office of the Governor</b>	<b>\$ 5,661,193</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 5,661,193</b>
Attorney General					
Sexually Violent Predator Determinations	50,000	--	--	--	50,000
Municipalities Fights Addiction Fund	11,787,916	--	--	--	11,787,916
Youth Services	40,000	--	--	--	40,000
Safe & Secure Firearm Detection Program	10,000,000	--	--	--	10,000,000
<b>Total--Attorney General</b>	<b>\$ 21,877,916</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 21,877,916</b>
Kansas Department of Insurance					
Firefighter Association Grants	23,000,000	--	--	--	23,000,000
Secretary of State					
Election Security	800,000	--	--	--	800,000
State Treasurer					
Build Kansas Matching Grant Fund	103,276,245	--	--	--	103,276,245
Community Talent Recruitment Grant Prog.	1,500,000	--	--	--	1,500,000
STAR Bonds Food Sales Tax Replacement	5,139,903	--	--	--	5,139,903
<b>Total--State Treasurer</b>	<b>\$ 109,916,148</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 109,916,148</b>
Judiciary					
Veteran's Treatment Court	176,769	--	--	--	176,769
Court Appointed Special Advocates	350,990	--	--	--	350,990
eCourt Local Aid	--	--	--	--	--
State & Local Fiscal Recovery Grants	26,705	--	--	--	26,705
<b>Total--Judiciary</b>	<b>\$ 554,464</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 554,464</b>
<b>Total--General Government</b>	<b>\$ 196,161,333</b>	<b>\$ --</b>	<b>\$ (64,612)</b>	<b>\$ --</b>	<b>\$ 196,096,721</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	39,820,942	--	(4,438,771)	4,438,771	39,820,942
Long-Term Services & Supports	4,658,279	--	--	--	4,658,279

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>General Government</b>					
Department of Administration					
Federal Flood Control Act Payments	550,000	--	--	--	550,000
Office of Information Technology Services					
State & Local Cybersecurity Grants	1,500,000	--	--	--	1,500,000
Department of Commerce					
Community Development Block Grant	15,000,000	--	--	--	15,000,000
Kansas Lottery					
Expanded Lottery Act Payments	12,738,000	--	--	--	12,738,000
Department of Revenue					
County Drug Tax Enforcement	270,000	--	--	--	270,000
County Treasurer Vehicle Licensing	230,000	--	--	--	230,000
Special County Mineral Prod. Taxes	1,975,000	--	--	--	1,975,000
Taxpayer Notification Costs Fund	1,300,000	--	--	--	1,300,000
<b>Total--Department of Revenue</b>	<b>\$ 3,775,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 3,775,000</b>
Office of the Governor					
Crime Victim Assistance	1,340,468	--	--	--	1,340,468
Federal Justice Grant Programs	2,959,579	--	--	--	2,959,579
Forensic Grants	150,262	--	--	--	150,262
Violence Against Women Grants	744,744	--	--	--	744,744
<b>Total--Office of the Governor</b>	<b>\$ 5,195,053</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 5,195,053</b>
Attorney General					
Sexually Violent Predator Determinations	50,000	--	--	--	50,000
Municipalities Fights Addiction Fund	10,173,035	--	--	--	10,173,035
Youth Services	40,000	--	--	--	40,000
Safe & Secure Firearm Detection Program	--	--	--	--	--
<b>Total--Attorney General</b>	<b>\$ 10,263,035</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 10,263,035</b>
Kansas Department of Insurance					
Firefighter Association Grants	24,000,000	--	--	--	24,000,000
Secretary of State					
Election Security	800,000	--	--	--	800,000
State Treasurer					
Build Kansas Matching Grant Fund	30,000,000	--	(20,000,000)	--	10,000,000
Community Talent Recruitment Grant Prog.	1,500,000	--	--	--	1,500,000
STAR Bonds Food Sales Tax Replacement	--	--	--	--	--
<b>Total--State Treasurer</b>	<b>\$ 31,500,000</b>	<b>\$ --</b>	<b>\$ (20,000,000)</b>	<b>\$ --</b>	<b>\$ 11,500,000</b>
Judiciary					
Veteran's Treatment Court	--	--	--	--	--
Court Appointed Special Advocates	350,000	--	--	--	350,000
eCourt Local Aid	188,725	--	--	--	188,725
State & Local Fiscal Recovery Grants	12,360	--	--	--	12,360
<b>Total--Judiciary</b>	<b>\$ 551,085</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 551,085</b>
<b>Total--General Government</b>	<b>\$ 105,872,173</b>	<b>\$ --</b>	<b>\$ (20,000,000)</b>	<b>\$ --</b>	<b>\$ 85,872,173</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	34,072,967	--	(8,000,000)	--	26,072,967
Long-Term Services & Supports	4,658,279	--	--	--	4,658,279

## 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
<b>Department for Aging &amp; Disability Services, Cont'd.</b>					
Aging Commission	20,829,253	--	--	--	20,829,253
Medicaid Assistance	1,156,114	--	--	--	1,156,114
Survey & Certification	121,947	--	--	--	121,947
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 66,586,535</b>	<b>\$ --</b>	<b>\$ (4,438,771)</b>	<b>\$ 4,438,771</b>	<b>\$ 66,586,535</b>
<b>Health &amp; Environment--Health</b>					
Aid to Local Health Departments	7,475,579	--	--	--	7,475,579
Breast & Cervical Cancer Screening	650,000	--	--	--	650,000
Child Care & Development	2,487,117	--	--	--	2,487,117
CPR & AED Grants	--	--	--	--	--
Family Health Services	1,023,225	--	--	--	1,023,225
General Public Health Programs	896,999	--	--	--	896,999
Healthy Start	1,103,900	--	--	--	1,103,900
Home Visiting Programs	1,900,000	--	--	--	1,900,000
Immunization Programs	706,045	--	(3,149)	--	702,896
Infant & Toddler Program	3,567,221	--	--	--	3,567,221
Medical Assistance	42,976,074	--	--	--	42,976,074
Mothers & Infants Health Program	531,370	--	--	--	531,370
Nutrition For Women, Infants & Children	13,408,924	--	--	--	13,408,924
Other Federal Grants	2,102,581	--	--	--	2,102,581
Pregnancy Maintenance Initiative	261,876	--	--	--	261,876
Public Health Sys. Emergency Prep. Grts.	3,500,000	--	--	--	3,500,000
Public Health Crisis Response	15,000	--	--	--	15,000
Smoking Cessation & Prevention Programs	771,402	--	--	--	771,402
Specialty Health Care Access	50,000	--	--	--	50,000
Teen Pregnancy Prevention	194,804	--	--	--	194,804
<b>Total--KDHE--Health</b>	<b>\$ 83,622,117</b>	<b>\$ --</b>	<b>\$ (3,149)</b>	<b>\$ --</b>	<b>\$ 83,618,968</b>
<b>Kansas Office of Early Childhood</b>					
Child Care Programs	--	--	--	--	--
Children's Cabinet Programs	--	--	--	--	--
Home Visiting Programs	--	--	--	--	--
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b>Total--Human Services</b>	<b>\$ 150,208,652</b>	<b>\$ --</b>	<b>\$ (4,441,920)</b>	<b>\$ 4,438,771</b>	<b>\$ 150,205,503</b>
<b>Education</b>					
<b>Department of Education</b>					
21st Century Community Learning	6,666,079	--	--	--	6,666,079
Bond & Interest Aid	195,000,000	--	--	--	195,000,000
Capital Outlay State Aid	109,000,000	--	--	--	109,000,000
CIF--Early Childhood Infrastructure	165,543	--	--	--	165,543
CIF--Parent Education Program	9,662,380	--	--	--	9,662,380
CIF--Pre-K Pilot	1,980,084	--	--	--	1,980,084
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
Education Super Highway	--	--	--	--	--
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	5,064,020	--	--	--	5,064,020
KPERS-School--Non-USDs	75,412,362	--	--	--	75,412,362

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>Department for Aging &amp; Disability Services, Cont'd.</b>					
Aging Commission	20,298,832	--	--	--	20,298,832
Medicaid Assistance	1,156,114	--	--	--	1,156,114
Survey & Certification	121,947	--	--	--	121,947
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 60,308,139</b>	<b>\$ --</b>	<b>\$ (8,000,000)</b>	<b>\$ --</b>	<b>\$ 52,308,139</b>
<b>Health &amp; Environment--Health</b>					
Aid to Local Health Departments	7,196,357	--	--	--	7,196,357
Breast & Cervical Cancer Screening	220,000	--	--	--	220,000
Child Care & Development	--	--	--	--	--
CPR & AED Grants	--	--	750,000	--	750,000
Family Health Services	1,073,072	--	--	--	1,073,072
General Public Health Programs	392,000	--	--	--	392,000
Healthy Start	--	--	--	--	--
Home Visiting Programs	--	--	--	--	--
Immunization Programs	697,370	--	--	--	697,370
Infant & Toddler Program	3,567,221	--	--	--	3,567,221
Medical Assistance	47,258,965	--	--	--	47,258,965
Mothers & Infants Health Program	529,476	--	--	--	529,476
Nutrition For Women, Infants & Children	13,408,924	--	--	--	13,408,924
Other Federal Grants	657,543	--	--	--	657,543
Pregnancy Maintenance Initiative	280,000	--	--	--	280,000
Public Health Sys. Emergency Prep. Grts.	3,500,000	--	--	--	3,500,000
Public Health Crisis Response	15,000	--	--	--	15,000
Smoking Cessation & Prevention Programs	768,902	--	--	--	768,902
Specialty Health Care Access	--	--	--	--	--
Teen Pregnancy Prevention	194,804	--	--	--	194,804
<b>Total--KDHE--Health</b>	<b>\$ 79,759,634</b>	<b>\$ --</b>	<b>\$ 750,000</b>	<b>\$ --</b>	<b>\$ 80,509,634</b>
<b>Kansas Office of Early Childhood</b>					
Child Care Programs	2,388,995	--	--	--	2,388,995
Children's Cabinet Programs	1,140,000	--	--	--	1,140,000
Home Visiting Programs	12,441,850	--	--	--	12,441,850
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ 15,970,845</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 15,970,845</b>
<b>Total--Human Services</b>	<b>\$ 156,038,618</b>	<b>\$ --</b>	<b>\$ (7,250,000)</b>	<b>\$ --</b>	<b>\$ 148,788,618</b>
<b>Education</b>					
<b>Department of Education</b>					
21st Century Community Learning	5,761,006	--	--	--	5,761,006
Bond & Interest Aid	195,000,000	--	--	--	195,000,000
Capital Outlay State Aid	112,000,000	--	--	--	112,000,000
CIF--Early Childhood Infrastructure	--	--	--	--	--
CIF--Parent Education Program	--	--	--	--	--
CIF--Pre-K Pilot	--	--	--	--	--
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Driver Education Program Aid	1,397,500	--	--	--	1,397,500
Ed. Research & Innovative Prog.	1,231,766	--	--	--	1,231,766
Education Super Highway	500,000	--	(500,000)	--	--
Elem. & Secondary Education Prog.	117,260,671	--	--	--	117,260,671
Federal Reimbursements	--	--	--	--	--
Improving Teacher Quality	15,373,323	--	--	--	15,373,323
Juvenile Detention Grants	5,060,528	--	--	--	5,060,528
KPERS-School--Non-USDs	75,835,813	--	--	--	75,835,813

## 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
<b>Department of Education, Cont'd.</b>					
KPERS-School--USDs	520,823,579	--	--	--	520,823,579
Language Assistance State Grants	5,092,630	--	--	--	5,092,630
Mentor Teacher Program	--	--	--	--	--
Pre-K Pilot	2,900,000	--	--	--	2,900,000
Professional Development Programs	--	--	--	--	--
Rural & Low Income Schools	234,554	--	--	--	234,554
School Food Assistance	201,607,830	--	--	--	201,607,830
School Safety Grants	--	--	--	--	--
Special Education Aid	737,689,542	--	--	--	737,689,542
State Foundation Aid	3,798,942,468	--	--	--	3,798,942,468
Student Support--Academic Enrich.	10,696,766	--	--	--	10,696,766
Supplemental General State Aid	595,000,000	--	--	--	595,000,000
Teacher Excellence Grants	--	--	--	--	--
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Virtual Math Education Program	264,993	--	--	--	264,993
Vocation Education--Title II	5,630,319	--	--	--	5,630,319
<b>Total--Department of Education</b>	<b>\$ 6,431,414,585</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 6,431,414,585</b>
<b>Board of Regents</b>					
Technical Education Tuition Program	47,408,839	--	6,200,000	--	53,608,839
Technical Education Capital Outlay	12,419,311	--	--	--	12,419,311
Non-Tiered Course Credit Hour Grant	88,361,538	--	--	--	88,361,538
Postsecondary Tiered Tech Ed St Aid	66,453,525	--	--	--	66,453,525
Need-Based Aid for Students	204,765	--	--	--	204,765
EPSCoR Grant	993,265	--	--	--	993,265
Kansas Blueprint for Literacy	702,887	--	--	--	702,887
Adult Basic Education	5,535,481	--	--	--	5,535,481
Teacher Scholarship Program	100,000	--	--	--	100,000
Nursing Faculty & Supplies Grant	1,666,965	--	--	--	1,666,965
Washburn University Operating Grant	17,570,000	--	--	--	17,570,000
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Two-Year Colleges Apprenticeship	14,300,000	--	(2,988,947)	--	11,311,053
Two-Year Colleges Student Success	10,500,000	--	(2,194,681)	--	8,305,319
Two-Year Colleges Student Investment	--	--	--	--	--
University Student Success	634,000	--	--	--	634,000
Truck Driver Training	65,224	--	--	--	65,224
Motorcycle Safety	89,200	--	--	--	89,200
Career Technical Education Basic Grant	5,700,000	--	--	--	5,700,000
Faculty of Distinction Program	616,194	--	--	--	616,194
Technical Colleges Operating Grant	7,000,000	--	--	--	7,000,000
GED Accelerator	--	--	--	--	--
<b>Total--Board of Regents</b>	<b>\$ 282,105,454</b>	<b>\$ --</b>	<b>\$ 1,016,372</b>	<b>\$ --</b>	<b>\$ 283,121,826</b>
<b>Fort Hays State University</b>					
State Aid Payments	497,907	--	--	--	497,907
Federal Aid Payments	385,226	--	--	--	385,226
<b>Total--Fort Hays State University</b>	<b>\$ 883,133</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 883,133</b>
<b>Kansas State University--ESARP</b>					
Federal Agricultural Research Grants	846	--	--	--	846
<b>Wichita State University</b>					
Federal Aid Payments	1,500	--	--	--	1,500
<b>Subtotal--Regents</b>	<b>\$ 282,990,933</b>	<b>\$ --</b>	<b>\$ 1,016,372</b>	<b>\$ --</b>	<b>\$ 284,007,305</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>Department of Education, Cont'd.</b>					
KPERS-School--USDs	521,217,895	--	--	--	521,217,895
Language Assistance State Grants	5,015,153	--	--	--	5,015,153
Mentor Teacher Program	1,300,000	--	(1,300,000)	--	--
Pre-K Pilot	4,880,084	--	--	--	4,880,084
Professional Development Programs	1,770,000	--	(1,770,000)	--	--
Rural & Low Income Schools	313,986	--	--	--	313,986
School Food Assistance	210,262,009	--	(2,500,000)	--	207,762,009
School Safety Grants	--	--	2,500,000	--	2,500,000
Special Education Aid	777,610,490	--	(44,610,557)	--	732,999,933
State Foundation Aid	3,917,447,814	--	--	--	3,917,447,814
Student Support--Academic Enrich.	10,017,299	--	--	--	10,017,299
Supplemental General State Aid	613,000,000	--	--	--	613,000,000
Teacher Excellence Grants	360,000	--	(360,000)	--	--
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Virtual Math Education Program	--	--	--	--	--
Vocation Education--Title II	5,610,044	--	--	--	5,610,044
<b>Total--Department of Education</b>	<b>\$ 6,599,817,719</b>	<b>\$ --</b>	<b>\$ (48,540,557)</b>	<b>\$ --</b>	<b>\$ 6,551,277,162</b>
<b>Board of Regents</b>					
Technical Education Tuition Program	50,701,122	--	(14,151,122)	--	36,550,000
Technical Education Capital Outlay	7,419,311	--	5,000,000	--	12,419,311
Non-Tiered Course Credit Hour Grant	90,128,364	--	1,844,516	--	91,972,880
Postsecondary Tiered Tech Ed St Aid	69,035,577	--	2,695,589	--	71,731,166
Need-Based Aid for Students	204,765	--	--	--	204,765
EPSCoR Grant	993,265	--	--	--	993,265
Kansas Blueprint for Literacy	--	--	--	--	--
Adult Basic Education	5,535,481	--	--	--	5,535,481
Teacher Scholarship Program	100,000	--	--	--	100,000
Nursing Faculty & Supplies Grant	1,657,190	--	--	--	1,657,190
Washburn University Operating Grant	17,570,000	--	--	--	17,570,000
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Two-Year Colleges Apprenticeship	--	--	14,300,000	--	14,300,000
Two-Year Colleges Student Success	--	--	--	--	--
Two-Year Colleges Student Investment	--	--	2,500,000	--	2,500,000
University Student Success	--	--	--	--	--
Truck Driver Training	65,000	--	--	--	65,000
Motorcycle Safety	89,200	--	--	--	89,200
Career Technical Education Basic Grant	5,700,000	--	--	--	5,700,000
Faculty of Distinction Program	622,085	--	62,915	--	685,000
Technical Colleges Operating Grant	--	--	7,000,000	--	7,000,000
GED Accelerator	--	--	500,000	--	500,000
<b>Total--Board of Regents</b>	<b>\$ 251,605,620</b>	<b>\$ --</b>	<b>\$ 19,751,898</b>	<b>\$ --</b>	<b>\$ 271,357,518</b>
<b>Fort Hays State University</b>					
State Aid Payments	497,907	--	--	--	497,907
Federal Aid Payments	385,226	--	--	--	385,226
<b>Total--Fort Hays State University</b>	<b>\$ 883,133</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 883,133</b>
<b>Kansas State University--ESARP</b>					
Federal Agricultural Research Grants	846	--	--	--	846
<b>Wichita State University</b>					
Federal Aid Payments	1,500	--	--	--	1,500
<b>Subtotal--Regents</b>	<b>\$ 252,491,099</b>	<b>\$ --</b>	<b>\$ 19,751,898</b>	<b>\$ --</b>	<b>\$ 272,242,997</b>

## 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 Vetoes	FY 2026 Approved Budget
<b>Historical Society</b>					
Historical Society					
Federal Historic Preservation Aid	100,000	--	--	--	100,000
Heritage Trust Fund Program	180,000	--	--	--	180,000
<b>Total--Historical Society</b>	<b>\$ 280,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 280,000</b>
<b>State Library</b>					
State Grants to Libraries	1,321,717	--	--	--	1,321,717
Interlibrary Loan Development	100,869	--	--	--	100,869
Talking Books--READ Equipment	45,000	--	--	--	45,000
Federal Library Services & Technology	218,000	--	--	--	218,000
<b>Total--State Library</b>	<b>\$ 1,685,586</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,685,586</b>
<b>Total--Education</b>	<b>\$ 6,716,371,104</b>	<b>\$ --</b>	<b>\$ 1,016,372</b>	<b>\$ --</b>	<b>\$ 6,717,387,476</b>
<b>Public Safety</b>					
Department of Corrections					
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	32,298,494	--	--	--	32,298,494
Preventative/Graduated Sanctions	17,941,377	--	--	--	17,941,377
Juvenile Alternatives to Detention	8,123,205	--	--	--	8,123,205
<b>Total--Department of Corrections</b>	<b>\$ 59,863,076</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 59,863,076</b>
Adjutant General					
FEMA Grants--Public Assistance	42,502,073	--	(25,666,222)	--	16,835,851
FEMA Grants--Hazard Mitigation	1,777,860	--	--	--	1,777,860
State Disaster Match	5,942,658	--	(3,422,163)	--	2,520,495
Federal Emerg. Mgt. Performance Grant	1,500,000	--	--	--	1,500,000
Hazardous Materials Emerg Preparedness	160,000	--	--	--	160,000
<b>Total--Adjutant General</b>	<b>\$ 51,882,591</b>	<b>\$ --</b>	<b>\$ (29,088,385)</b>	<b>\$ --</b>	<b>\$ 22,794,206</b>
Emergency Medical Services Board					
Revolving Grant Program	345,302	--	--	--	345,302
Education Incentive Grant Program	375,000	--	--	--	375,000
<b>Total--Emergency Medical Services</b>	<b>\$ 720,302</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 720,302</b>
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	136,960	--	--	--	136,960
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	2,000,000	--	--	--	2,000,000
<b>Total--State 911 Board</b>	<b>\$ 27,616,667</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 27,616,667</b>
<b>Total--Public Safety</b>	<b>\$ 145,147,709</b>	<b>\$ --</b>	<b>\$ (29,088,385)</b>	<b>\$ --</b>	<b>\$ 116,059,324</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Crop & Livestock Research	--	--	--	--	--
Aid to Conservation Districts	5,252,706	--	--	--	5,252,706
P&A Disease, Pest Control & AC	500	--	--	--	500
Musil Center for Sustainable Wheat Product	--	--	1,000,000	--	1,000,000
<b>Total--Department of Agriculture</b>	<b>\$ 5,253,206</b>	<b>\$ --</b>	<b>\$ 1,000,000</b>	<b>\$ --</b>	<b>\$ 6,253,206</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>Historical Society</b>					
Federal Historic Preservation Aid	100,000	--	--	--	100,000
Heritage Trust Fund Program	180,000	--	--	--	180,000
<b>Total--Historical Society</b>	<b>\$ 280,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 280,000</b>
<b>State Library</b>					
State Grants to Libraries	1,804,717	--	(161,000)	--	1,643,717
Interlibrary Loan Development	35,996	--	96,650	--	132,646
Talking Books--READ Equipment	45,000	--	--	--	45,000
Federal Library Services & Technology	218,000	--	--	--	218,000
<b>Total--State Library</b>	<b>\$ 2,103,713</b>	<b>\$ --</b>	<b>\$ (64,350)</b>	<b>\$ --</b>	<b>\$ 2,039,363</b>
<b>Total--Education</b>	<b>\$ 6,854,692,531</b>	<b>\$ --</b>	<b>\$ (28,853,009)</b>	<b>\$ --</b>	<b>\$ 6,825,839,522</b>
<b>Public Safety</b>					
Department of Corrections					
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	4,623,205	--	--	--	4,623,205
<b>Total--Department of Corrections</b>	<b>\$ 60,242,118</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 60,242,118</b>
Adjutant General					
FEMA Grants--Public Assistance	24,259,053	--	(15,076,913)	--	9,182,140
FEMA Grants--Hazard Mitigation	1,777,860	--	--	--	1,777,860
State Disaster Match	3,510,255	--	(2,010,255)	--	1,500,000
Federal Emerg. Mgt. Performance Grant	1,500,000	--	--	--	1,500,000
Hazardous Materials Emerg Preparedness	160,000	--	--	--	160,000
<b>Total--Adjutant General</b>	<b>\$ 31,207,168</b>	<b>\$ --</b>	<b>\$ (17,087,168)</b>	<b>\$ --</b>	<b>\$ 14,120,000</b>
Emergency Medical Services Board					
Revolving Grant Program	296,250	--	--	--	296,250
Education Incentive Grant Program	375,000	--	--	--	375,000
<b>Total--Emergency Medical Services</b>	<b>\$ 671,250</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 671,250</b>
Highway Patrol					
Homeland Security Grants	3,900,000	--	--	--	3,900,000
Kansas Bureau of Investigation					
Drug Trafficking Federal Grant	1,169,300	--	--	--	1,169,300
Comm. on Peace Officers Stand. & Training					
Local Law Enforce Reimbursement	137,500	--	--	--	137,500
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	--	--	2,000,000	--	2,000,000
<b>Total--State 911 Board</b>	<b>\$ 25,616,667</b>	<b>\$ --</b>	<b>\$ 2,000,000</b>	<b>\$ --</b>	<b>\$ 27,616,667</b>
<b>Total--Public Safety</b>	<b>\$ 122,944,003</b>	<b>\$ --</b>	<b>\$ (15,087,168)</b>	<b>\$ --</b>	<b>\$ 107,856,835</b>
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Crop & Livestock Research	--	--	1,000,000	--	1,000,000
Aid to Conservation Districts	4,376,353	--	873,647	--	5,250,000
P&A Disease, Pest Control & AC	500	--	--	--	500
Musil Center for Sustainable Wheat Product	--	--	--	--	--
<b>Total--Department of Agriculture</b>	<b>\$ 4,376,853</b>	<b>\$ --</b>	<b>\$ 1,873,647</b>	<b>\$ --</b>	<b>\$ 6,250,500</b>

## 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					
Air & Climate Pollution Control	1,124,000	--	--	--	1,124,000
Environmental Mitigation Trust	2,500,000	--	--	--	2,500,000
Environmental Stewardship	500,000	--	--	--	500,000
Emergency Response	45,000	--	--	--	45,000
Federal Environmental Grants	15,000	--	--	--	15,000
SWPF Water Quality Initiatives	1,492,054	--	(100,000)	--	1,392,054
Solid & Hazardous Waste Management	306,250	--	--	--	306,250
Waste Tire Management	350,000	--	--	--	350,000
Water Supply Loan Program	187,780	--	--	--	187,780
<b>Total--KDHE--Environment</b>	<b>\$ 6,520,084</b>	<b>\$ --</b>	<b>\$ (100,000)</b>	<b>\$ --</b>	<b>\$ 6,420,084</b>
Department of Wildlife & Parks					
Community Fisheries Assistance Program	150,000	--	--	--	150,000
Land & Water Conservation	4,500,000	--	--	--	4,500,000
Wildlife	65,000	--	--	--	65,000
<b>Total--Wildlife &amp; Parks</b>	<b>\$ 4,715,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 4,715,000</b>
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 16,488,290</b>	<b>\$ --</b>	<b>\$ 900,000</b>	<b>\$ --</b>	<b>\$ 17,388,290</b>
<b>Transportation</b>					
Department of Transportation					
County Equalization Aid Adjustment	2,500,000	--	--	--	2,500,000
Special City & County Highway Aid	153,457,132	--	--	--	153,457,132
State Coordinated Public Transportation	14,177,036	--	--	--	14,177,036
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	23,000,000	--	--	--	23,000,000
Transportation Technology Development	4,500,000	--	--	--	4,500,000
Connecting Links Payments	5,360,000	--	--	--	5,360,000
Local Support Grants	28,395,000	--	--	--	28,395,000
<b>Total--Dept. of Transportation</b>	<b>\$ 251,989,168</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 251,989,168</b>
<b>Total--Transportation</b>	<b>\$ 251,989,168</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 251,989,168</b>
<b>Total--Aid to Local Governments</b>	<b>\$ 7,476,366,256</b>	<b>\$ --</b>	<b>\$ (31,678,545)</b>	<b>\$ 4,438,771</b>	<b>\$ 7,449,126,482</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
<b>Health &amp; Environment--Environment</b>					
Air & Climate Pollution Control	724,000	--	--	--	724,000
Environmental Mitigation Trust	2,500,000	--	--	--	2,500,000
Environmental Stewardship	500,000	--	--	--	500,000
Emergency Response	45,000	--	--	--	45,000
Federal Environmental Grants	15,000	--	--	--	15,000
SWPF Water Quality Initiatives	1,229,600	--	(175,000)	--	1,054,600
Solid & Hazardous Waste Management	306,250	--	--	--	306,250
Waste Tire Management	350,000	--	--	--	350,000
Water Supply Loan Program	187,780	--	--	--	187,780
<b>Total--KDHE--Environment</b>	<b>\$ 5,857,630</b>	<b>\$ --</b>	<b>\$ (175,000)</b>	<b>\$ --</b>	<b>\$ 5,682,630</b>
<b>Department of Wildlife &amp; Parks</b>					
Community Fisheries Assistance Program	150,000	--	--	--	150,000
Land & Water Conservation	4,500,000	--	--	--	4,500,000
Wildlife	65,000	--	--	--	65,000
<b>Total--Wildlife &amp; Parks</b>	<b>\$ 4,715,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 4,715,000</b>
<b>Total--Ag. &amp; Natural Resources</b>	<b>\$ 14,949,483</b>	<b>\$ --</b>	<b>\$ 1,698,647</b>	<b>\$ --</b>	<b>\$ 16,648,130</b>
<b>Transportation</b>					
<b>Department of Transportation</b>					
County Equalization Aid Adjustment	2,500,000	--	--	--	2,500,000
Special City & County Highway Aid	153,468,541	--	--	--	153,468,541
State Coordinated Public Transportation	16,373,759	--	--	--	16,373,759
Air Service Development Incentive Program	--	--	--	--	--
Public Use General Aviation Grants	15,000,000	--	--	--	15,000,000
Traffic Records Enhancement Grants	600,000	--	--	--	600,000
Broadband Infrastructure Construction	10,000,000	--	--	--	10,000,000
Transportation Technology Development	6,000,000	--	--	--	6,000,000
Connecting Links Payments	5,360,000	--	--	--	5,360,000
Local Support Grants	28,450,000	--	--	--	28,450,000
<b>Total--Dept. of Transportation</b>	<b>\$ 237,752,300</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 237,752,300</b>
<b>Total--Transportation</b>	<b>\$ 237,752,300</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 237,752,300</b>
<b>Total--Aid to Local Governments</b>	<b>\$ 7,492,249,108</b>	<b>\$ --</b>	<b>\$ (69,491,530)</b>	<b>\$ --</b>	<b>\$ 7,422,757,578</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>General Government</b>					
Attorney General					
Safe & Secure Firearm Detection Program	10,000,000	--	--	--	10,000,000
Judiciary					
eCourt Local Aid	--	--	--	--	--
<b>Total--General Government</b>	<b>\$ 10,000,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 10,000,000</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	27,866,655	--	(4,438,771)	4,438,771	27,866,655
Long-Term Services & Supports	4,658,279	--	--	--	4,658,279
Aging Commission	12,438,437	--	--	--	12,438,437
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 44,963,371</b>	<b>\$ --</b>	<b>\$ (4,438,771)</b>	<b>\$ 4,438,771</b>	<b>\$ 44,963,371</b>
Health & Environment--Health					
Aid to Local Health Departments	7,475,579	--	--	--	7,475,579
Breast & Cervical Cancer Screening	450,000	--	--	--	450,000
CPR & AED Grants	--	--	--	--	--
Family Health Services	350,000	--	--	--	350,000
General Public Health Programs	896,999	--	--	--	896,999
Immunization Programs	395,067	--	(3,149)	--	391,918
Infant & Toddler Program	1,630,844	--	--	--	1,630,844
Pregnancy Maintenance Initiative	261,876	--	--	--	261,876
Smoking Cessation & Prevention Programs	2,500	--	--	--	2,500
Specialty Health Care Access	50,000	--	--	--	50,000
Teen Pregnancy Prevention	194,804	--	--	--	194,804
<b>Total--KDHE--Health</b>	<b>\$ 11,707,669</b>	<b>\$ --</b>	<b>\$ (3,149)</b>	<b>\$ --</b>	<b>\$ 11,704,520</b>
Kansas Office of Early Childhood					
Child Care Programs	--	--	--	--	--
<b>Total--Human Services</b>	<b>\$ 56,671,040</b>	<b>\$ --</b>	<b>\$ (4,441,920)</b>	<b>\$ 4,438,771</b>	<b>\$ 56,667,891</b>
<b>Education</b>					
Department of Education					
Bond & Interest Aid	195,000,000	--	--	--	195,000,000
Capital Outlay State Aid	109,000,000	--	--	--	109,000,000
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Education SuperHighway	--	--	--	--	--
Juvenile Detention Grants	5,064,020	--	--	--	5,064,020
KPERS-School--Non-USDs	33,984,583	--	--	--	33,984,583
KPERS-School--USDs	520,823,579	--	--	--	520,823,579
Mentor Teacher Program	--	--	--	--	--
Pre-K Pilot	--	--	--	--	--
Professional Development Programs	--	--	--	--	--
School Food Assistance	2,391,193	--	--	--	2,391,193
School Safety Grants	--	--	--	--	--
Special Education Aid	611,184,052	--	--	--	611,184,052
State Foundation Aid	2,761,632,992	--	--	--	2,761,632,992
Supplemental General State Aid	595,000,000	--	--	--	595,000,000
Teacher Excellence Grants	--	--	--	--	--
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Virtual Math Education Program	264,993	--	--	--	264,993
<b>Total--Department of Education</b>	<b>\$ 4,835,937,750</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 4,835,937,750</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2027 Approved Budget</b>
<b>General Government</b>					
Attorney General					
Safe & Secure Firearm Detection Program	--	--	--	--	--
Judiciary					
eCourt Local Aid	188,725	--	--	--	188,725
<b>Total--General Government</b>	<b>\$ 188,725</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 188,725</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	22,182,061	--	(8,000,000)	--	14,182,061
Long-Term Services & Supports	4,658,279	--	--	--	4,658,279
Aging Commission	11,923,004	--	--	--	11,923,004
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 38,763,344</b>	<b>\$ --</b>	<b>\$ (8,000,000)</b>	<b>\$ --</b>	<b>\$ 30,763,344</b>
Health & Environment--Health					
Aid to Local Health Departments	7,196,357	--	--	--	7,196,357
Breast & Cervical Cancer Screening	20,000	--	--	--	20,000
CPR & AED Grants	--	--	750,000	--	750,000
Family Health Services	400,000	--	--	--	400,000
General Public Health Programs	392,000	--	--	--	392,000
Immunization Programs	391,918	--	--	--	391,918
Infant & Toddler Program	2,767,221	--	(1,136,377)	--	1,630,844
Pregnancy Maintenance Initiative	280,000	--	--	--	280,000
Smoking Cessation & Prevention Programs	--	--	--	--	--
Specialty Health Care Access	--	--	--	--	--
Teen Pregnancy Prevention	194,804	--	--	--	194,804
<b>Total--KDHE--Health</b>	<b>\$ 11,642,300</b>	<b>\$ --</b>	<b>\$ (386,377)</b>	<b>\$ --</b>	<b>\$ 11,255,923</b>
Kansas Office of Early Childhood					
Child Care Programs	273,794	--	--	--	273,794
<b>Total--Human Services</b>	<b>\$ 50,679,438</b>	<b>\$ --</b>	<b>\$ (8,386,377)</b>	<b>\$ --</b>	<b>\$ 42,293,061</b>
<b>Education</b>					
Department of Education					
Bond & Interest Aid	195,000,000	--	--	--	195,000,000
Capital Outlay State Aid	112,000,000	--	--	--	112,000,000
Deaf-Blind Program Aid	110,000	--	--	--	110,000
Education SuperHighway	500,000	--	(500,000)	--	--
Juvenile Detention Grants	5,060,528	--	--	--	5,060,528
KPERS-School--Non-USDs	34,408,034	--	--	--	34,408,034
KPERS-School--USDs	521,217,895	--	--	--	521,217,895
Mentor Teacher Program	1,300,000	--	(1,300,000)	--	--
Pre-K Pilot	1,980,084	--	(1,980,084)	--	--
Professional Development Programs	1,770,000	--	(1,770,000)	--	--
School Food Assistance	4,891,193	--	(2,500,000)	--	2,391,193
School Safety Grants	--	--	2,500,000	--	2,500,000
Special Education Aid	661,629,375	--	(44,610,557)	--	617,018,818
State Foundation Aid	2,850,483,814	--	--	--	2,850,483,814
Supplemental General State Aid	613,000,000	--	--	--	613,000,000
Teacher Excellence Grants	360,000	--	(360,000)	--	--
Technical Education Transportation	1,482,338	--	--	--	1,482,338
Virtual Math Education Program	--	--	--	--	--
<b>Total--Department of Education</b>	<b>\$ 5,005,193,261</b>	<b>\$ --</b>	<b>\$ (50,520,641)</b>	<b>\$ --</b>	<b>\$ 4,954,672,620</b>

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Board of Regents					
Technical Education Tuition Program	47,408,839	--	6,200,000	--	53,608,839
Technical Education Capital Outlay	12,419,311	--	--	--	12,419,311
Non-Tiered Course Credit Hour Grant	88,361,538	--	--	--	88,361,538
Postsecondary Tiered Tech Ed St Aid	66,453,525	--	--	--	66,453,525
Need-Based Aid for Students	204,765	--	--	--	204,765
EPSCoR Grant	993,265	--	--	--	993,265
Kansas Blueprint for Literacy	702,887	--	--	--	702,887
Adult Basic Education	1,440,481	--	--	--	1,440,481
Teacher Scholarship Program	100,000	--	--	--	100,000
Nursing Faculty & Supplies Grant	1,666,965	--	--	--	1,666,965
Washburn University Operating Grant	17,570,000	--	--	--	17,570,000
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Two-Year Colleges Apprenticeship	14,300,000	--	(2,988,947)	--	11,311,053
Two-Year Colleges Student Success	10,500,000	--	(2,194,681)	--	8,305,319
Two-Year Colleges Student Investment	--	--	--	--	--
University Student Success	634,000	--	--	--	634,000
Technical Colleges Operating Grant	7,000,000	--	--	--	7,000,000
GED Accelerator	--	--	--	--	--
<b>Total--Board of Regents</b>	<b>\$ 271,539,836</b>	<b>\$ --</b>	<b>\$ 1,016,372</b>	<b>\$ --</b>	<b>\$ 272,556,208</b>
State Library					
Grants to Libraries	1,321,717	--	--	--	1,321,717
Interlibrary Loan Development	100,869	--	--	--	100,869
Talking Books--READ Equipment	45,000	--	--	--	45,000
<b>Total--State Library</b>	<b>\$ 1,467,586</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,467,586</b>
<b>Total--Education</b>	<b>\$ 5,108,945,172</b>	<b>\$ --</b>	<b>\$ 1,016,372</b>	<b>\$ --</b>	<b>\$ 5,109,961,544</b>
<b>Public Safety</b>					
Department of Corrections					
Juvenile Crime Community Prevention	1,500,000	--	--	--	1,500,000
Community Corrections	31,098,494	--	--	--	31,098,494
Preventative/Graduated Sanctions	17,941,377	--	--	--	17,941,377
<b>Total--Department of Corrections</b>	<b>\$ 50,539,871</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 50,539,871</b>
Adjutant General					
State Disaster Match	5,942,658	--	(3,422,163)	--	2,520,495
State 911 Board					
Critical Facility Mapping Grant Program	2,000,000	--	--	--	2,000,000
<b>Total--Public Safety</b>	<b>\$ 58,482,529</b>	<b>\$ --</b>	<b>\$ (3,422,163)</b>	<b>\$ --</b>	<b>\$ 55,060,366</b>
<b>Total--Aid to Local Governments</b>	<b>\$ 5,234,098,741</b>	<b>\$ --</b>	<b>\$ (6,847,711)</b>	<b>\$ 4,438,771</b>	<b>\$ 5,231,689,801</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2027 Approved Budget
Board of Regents					
Technical Education Tuition Program	50,701,122	--	(14,151,122)	--	36,550,000
Technical Education Capital Outlay	7,419,311	--	5,000,000	--	12,419,311
Non-Tiered Course Credit Hour Grant	90,128,364	--	1,844,516	--	91,972,880
Postsecondary Tiered Tech Ed St Aid	69,035,577	--	2,695,589	--	71,731,166
Need-Based Aid for Students	204,765	--	--	--	204,765
EPSCoR Grant	993,265	--	--	--	993,265
Kansas Blueprint for Literacy	--	--	--	--	--
Adult Basic Education	1,440,481	--	--	--	1,440,481
Teacher Scholarship Program	100,000	--	--	--	100,000
Nursing Faculty & Supplies Grant	1,657,190	--	--	--	1,657,190
Washburn University Operating Grant	17,570,000	--	--	--	17,570,000
Washburn University Student Financial Aid	1,784,260	--	--	--	1,784,260
Two-Year Colleges Apprenticeship	--	--	14,300,000	--	14,300,000
Two-Year Colleges Student Success	--	--	--	--	--
Two-Year Colleges Student Investment	--	--	2,500,000	--	2,500,000
University Student Success	--	--	--	--	--
Technical Colleges Operating Grant	--	--	7,000,000	--	7,000,000
GED Accelerator	--	--	500,000	--	500,000
<b>Total--Board of Regents</b>	<b>\$ 241,034,335</b>	<b>\$ --</b>	<b>\$ 19,688,983</b>	<b>\$ --</b>	<b>\$ 260,723,318</b>
State Library					
Grants to Libraries	1,804,717	--	(161,000)	--	1,643,717
Interlibrary Loan Development	35,996	--	96,650	--	132,646
Talking Books--READ Equipment	45,000	--	--	--	45,000
<b>Total--State Library</b>	<b>\$ 1,885,713</b>	<b>\$ --</b>	<b>\$ (64,350)</b>	<b>\$ --</b>	<b>\$ 1,821,363</b>
<b>Total--Education</b>	<b>\$ 5,248,113,309</b>	<b>\$ --</b>	<b>\$ (30,896,008)</b>	<b>\$ --</b>	<b>\$ 5,217,217,301</b>
<b>Public Safety</b>					
Department of Corrections					
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
<b>Total--Department of Corrections</b>	<b>\$ 54,218,913</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 54,218,913</b>
Adjutant General					
State Disaster Match	3,510,255	--	(2,010,255)	--	1,500,000
State 911 Board					
Critical Facility Mapping Grant Program	--	--	--	--	--
<b>Total--Public Safety</b>	<b>\$ 57,729,168</b>	<b>\$ --</b>	<b>\$ (2,010,255)</b>	<b>\$ --</b>	<b>\$ 55,718,913</b>
<b>Total--Aid to Local Governments</b>	<b>\$ 5,356,710,640</b>	<b>\$ --</b>	<b>\$ (41,292,640)</b>	<b>\$ --</b>	<b>\$ 5,315,418,000</b>

**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
	Recommendation	Amendments	Changes	Veto		Budget
<b>General Government</b>						
Department of Administration						
Security Against Antisemitism Grants	500,000	--	--	--		500,000
Kansas Corporation Commission						
IIJA - Electric Grid Resilience	9,715,347	--	--	--		9,715,347
ARPA Municipal Natural Gas Grants	2,000,000	--	--	--		2,000,000
IRA Rebate Program	45,000,000	--	--	--		45,000,000
<b>Total--Kansas Corporation Commission</b>	<b>\$ 56,715,347</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 56,715,347</b>
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	600,000	--	--	--		600,000
Community Development Programs	136,700	--	--	--		136,700
Kansas Industrial Training/Retraining	2,032,459	--	(32,459)	--		2,000,000
Older Kansans Employment Program	422,649	--	(22,825)	--		399,824
Rural Opportunity Zones Program	1,443,933	--	(115,669)	--		1,328,264
Sr. Community Service Employ. Prog.	650,700	--	--	--		650,700
Creative Arts Industries	1,591,176	--	(154,823)	--		1,436,353
Main Street Program	100,000	--	--	--		100,000
Public Broadcasting Grants	500,000	--	--	--		500,000
Workforce Services Programs	15,873,500	--	--	--		15,873,500
Job Creation Program	28,075,000	--	--	--		28,075,000
Pathway Home Grant	916,950	--	--	--		916,950
SBA STEP Grant	79,800	--	--	--		79,800
Trade Adjustment Assistance	54,000	--	--	--		54,000
Tourism	1,100,000	--	--	--		1,100,000
Small Business R&D Grants	500,000	--	--	--		500,000
Registered Apprenticeship	735,000	--	(336,577)	--		398,423
Work-Based Learning	723,998	--	(9,998)	--		714,000
ARPA Projects	23,500,000	--	--	--		23,500,000
Other Agency Programs & Grants	2,423,725	--	--	--		2,423,725
HEAL Grants	1,462,768	--	--	--		1,462,768
Emergency HEAL Grants	--	--	--	--		--
Rural Champions	736,021	--	--	--		736,021
Kansas Apprenticeship Act Programs	8,500,000	--	--	--		8,500,000
International Trade	16,000	--	--	--		16,000
Sunflower Summer Program	2,900,307	--	(307)	--		2,900,000
Maintenance & Repair Airplanes	44,000,000	--	--	--		44,000,000
Home-Based Child Care Providers Pilot	500,000	--	--	--		500,000
Statewide Marketing Campaign	2,000,000	--	--	--		2,000,000
TOWNS Grant	--	--	--	--		--
Build Kansas Attracting Businesses	--	--	--	--		--
Kansas Sports Hall of Fame	200,000	--	--	--		200,000
Aviation Certification	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	10,800,000	--	--	--		10,800,000
<b>Total--Department of Commerce</b>	<b>\$ 160,199,686</b>	<b>\$ --</b>	<b>\$ (672,658)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 159,527,028</b>
Kansas Lottery						
State Paid Prize Payments	38,000,000	--	--	--		38,000,000

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

	FY 2027		FY 2027		
	Governor's	Governor's	Legislative	Governor's	FY 2027
	Recommendation	Amendments	Changes	Vetoed	Approved
					Budget
<b>General Government</b>					
Department of Administration					
Security Against Antisemitism Grants	--	--	--	--	--
Kansas Corporation Commission					
IIJA - Electric Grid Resilience	14,544,590	--	--	--	14,544,590
ARPA Municipal Natural Gas Grants	1,995,200	--	--	--	1,995,200
IRA Rebate Program	45,000,000	--	--	--	45,000,000
<b>Total--Kansas Corporation Commission</b>	<b>\$ 61,539,790</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 61,539,790</b>
Health Care Stabilization					
Settlement Claims	39,000,000	--	--	--	39,000,000
Department of Commerce					
Build Up Kansas	2,625,000	--	--	--	2,625,000
Business Development Programs	600,000	--	--	--	600,000
Community Development Programs	128,700	--	--	--	128,700
Kansas Industrial Training/Retraining	2,000,000	--	--	--	2,000,000
Older Kansans Employment Program	399,250	--	--	--	399,250
Rural Opportunity Zones Program	1,427,889	--	(200,000)	--	1,227,889
Sr. Community Service Employ. Prog.	650,700	--	--	--	650,700
Creative Arts Industries	1,507,100	--	(1,250,000)	--	257,100
Main Street Program	100,000	--	--	--	100,000
Public Broadcasting Grants	1,000,000	--	(200,000)	--	800,000
Workforce Services Programs	15,873,500	--	--	--	15,873,500
Job Creation Program	23,075,000	--	--	--	23,075,000
Pathway Home Grant	916,950	--	--	--	916,950
SBA STEP Grant	79,800	--	--	--	79,800
Trade Adjustment Assistance	54,000	--	--	--	54,000
Tourism	1,100,000	--	--	--	1,100,000
Small Business R&D Grants	500,000	--	--	--	500,000
Registered Apprenticeship	475,000	--	--	--	475,000
Work-Based Learning	714,000	--	--	--	714,000
ARPA Projects	500,000	--	18,000,000	--	18,500,000
Other Agency Programs & Grants	2,247,959	--	--	--	2,247,959
HEAL Grants	1,462,787	--	--	--	1,462,787
Emergency HEAL Grants	--	--	250,000	--	250,000
Rural Champions	760,000	--	--	--	760,000
Kansas Apprenticeship Act Programs	8,500,000	--	--	--	8,500,000
International Trade	75,000	--	--	--	75,000
Sunflower Summer Program	2,900,000	--	(250,000)	--	2,650,000
Maintenance & Repair Airplanes	--	--	--	--	--
Home-Based Child Care Providers Pilot	--	--	--	--	--
Statewide Marketing Campaign	--	--	2,000,000	--	2,000,000
TOWNS Grant	2,682,454	--	(1,682,454)	--	1,000,000
Build Kansas Attracting Businesses	--	--	10,000,000	--	10,000,000
Kansas Sports Hall of Fame	--	--	--	--	--
Aviation Certification	--	--	--	--	--
Cybersecurity Center of Excellence	--	--	3,000,000	--	3,000,000
Rural Remote Workplace	--	--	250,000	--	250,000
APEX Program	8,800,000	--	--	--	8,800,000
<b>Total--Department of Commerce</b>	<b>\$ 81,155,089</b>	<b>\$ --</b>	<b>\$ 29,917,546</b>	<b>\$ --</b>	<b>\$ 111,072,635</b>
Kansas Lottery					
State Paid Prize Payments	38,000,000	--	--	--	38,000,000

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Office of the State Bank Commissioner					
Financial Literacy & Credit Counseling	200,000	--	--	--	200,000
Board of Nursing					
Nurse Fair Treatment Recovery Claims	--	--	--	--	--
Office of the Governor					
Access & Visitation Grants	100,794	--	--	--	100,794
Child Advocacy Center Grants	4,737,846	--	--	--	4,737,846
Court Appointed Special Advocates	1,400,298	--	--	--	1,400,298
Crime Victim Assistance Grants	8,298,997	--	--	--	8,298,997
Domestic Violence Prevention Grants	28,489,223	--	--	--	28,489,223
Family Violence Prevention Grants	99,390	--	--	--	99,390
Justice Assistance Grants	1,596,202	--	--	--	1,596,202
Sexual Assault Services Grants	974,559	--	--	--	974,559
<b>Total--Office of the Governor</b>	<b>\$ 45,697,309</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 45,697,309</b>
Attorney General					
Domestic Violence	449,933	--	--	--	449,933
Crime Victims Assistance	425,425	--	--	--	425,425
Crime Victims Compensation	2,900,000	--	--	--	2,900,000
Tort Claims	750,000	--	--	--	750,000
Child Abuse Grant	349,304	--	--	--	349,304
Child Exchange & Visitation Centers	261,097	--	--	--	261,097
Protection from Abuse	570,900	--	--	--	570,900
Child Advocacy Centers	72,000	--	--	--	72,000
Human Trafficking	248,227	--	--	--	248,227
Kansas Fights Addiction	35,363,748	--	--	--	35,363,748
<b>Total--Attorney General</b>	<b>\$ 41,390,634</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 41,390,634</b>
Kansas Department of Insurance					
Workers Compensation Benefits	2,000,000	--	--	--	2,000,000
Financial Literacy & Investor Education	250,000	--	--	--	250,000
Hero Pilot Program	--	--	--	--	--
<b>Total--Kansas Department of Insurance</b>	<b>\$ 2,250,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 2,250,000</b>
State Treasurer					
Aviation Jobs Loan Program	10,000,000	--	--	--	10,000,000
KIDS Matching Grants	380,000	--	--	--	380,000
Pregnancy Compassion Awareness	3,000,000	--	--	--	3,000,000
Unclaimed Property Claims	21,700,000	--	--	--	21,700,000
<b>Total--State Treasurer</b>	<b>\$ 35,080,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 35,080,000</b>
Judiciary					
Driver's License Clinics	--	--	--	--	--
Expungement Clinics	--	--	--	--	--
Innovative Criminal Resolution Grants	1,100,000	--	--	--	1,100,000
Rural Justice Initiative	--	--	--	--	--
<b>Total--Judiciary</b>	<b>\$ 1,100,000</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,100,000</b>
<b>Total--General Government</b>	<b>\$ 419,475,984</b>	<b>\$ --</b>	<b>\$ (672,658)</b>	<b>\$ --</b>	<b>\$ 418,803,326</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
COVID-19 Assistance	--	--	--	--	--
Behavioral Health	180,810,369	--	(1,344,440)	--	179,465,929
Long-Term Services & Supports	2,876,440	--	--	--	2,876,440

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2027 Approved Budget
Office of the State Bank Commissioner					
Financial Literacy & Credit Counseling	200,000	--	--	--	200,000
Board of Nursing					
Nurse Fair Treatment Recovery Claims	--	--	500,000	(500,000)	--
Office of the Governor					
Access & Visitation Grants	95,000	--	--	--	95,000
Child Advocacy Center Grants	4,536,400	--	2,700,000	--	7,236,400
Court Appointed Special Advocates	1,201,538	--	--	--	1,201,538
Crime Victim Assistance Grants	8,140,823	--	--	--	8,140,823
Domestic Violence Prevention Grants	26,632,761	--	--	--	26,632,761
Family Violence Prevention Grants	--	--	--	--	--
Justice Assistance Grants	1,346,868	--	--	--	1,346,868
Sexual Assault Services Grants	846,118	--	--	--	846,118
<b>Total--Office of the Governor</b>	<b>\$ 42,799,508</b>	<b>\$ --</b>	<b>\$ 2,700,000</b>	<b>\$ --</b>	<b>\$ 45,499,508</b>
Attorney General					
Domestic Violence	449,933	--	--	--	449,933
Crime Victims Assistance	425,425	--	--	--	425,425
Crime Victims Compensation	2,900,000	--	--	--	2,900,000
Tort Claims	750,000	--	--	--	750,000
Child Abuse Grant	349,304	--	--	--	349,304
Child Exchange & Visitation Centers	261,097	--	--	--	261,097
Protection from Abuse	570,900	--	--	--	570,900
Child Advocacy Centers	72,000	--	--	--	72,000
Human Trafficking	248,227	--	--	--	248,227
Kansas Fights Addiction	30,319,105	--	--	--	30,319,105
<b>Total--Attorney General</b>	<b>\$ 36,345,991</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 36,345,991</b>
Kansas Department of Insurance					
Workers Compensation Benefits	2,000,000	--	--	--	2,000,000
Financial Literacy & Investor Education	250,000	--	--	--	250,000
Hero Pilot Program	--	--	1,000,000	--	1,000,000
<b>Total--Kansas Department of Insurance</b>	<b>\$ 2,250,000</b>	<b>\$ --</b>	<b>\$ 1,000,000</b>	<b>\$ --</b>	<b>\$ 3,250,000</b>
State Treasurer					
Aviation Jobs Loan Program	--	--	--	--	--
KIDS Matching Grants	360,000	--	--	--	360,000
Pregnancy Compassion Awareness	--	--	6,000,000	(3,000,000)	3,000,000
Unclaimed Property Claims	21,700,000	--	--	--	21,700,000
<b>Total--State Treasurer</b>	<b>\$ 22,060,000</b>	<b>\$ --</b>	<b>\$ 6,000,000</b>	<b>\$ (3,000,000)</b>	<b>\$ 25,060,000</b>
Judiciary					
Driver's License Clinics	--	--	100,000	--	100,000
Expungement Clinics	--	--	200,000	--	200,000
Innovative Criminal Resolution Grants	900,000	--	--	--	900,000
Rural Justice Initiative	700,000	--	(113,205)	--	586,795
<b>Total--Judiciary</b>	<b>\$ 1,600,000</b>	<b>\$ --</b>	<b>\$ 186,795</b>	<b>\$ --</b>	<b>\$ 1,786,795</b>
<b>Total--General Government</b>	<b>\$ 324,950,378</b>	<b>\$ --</b>	<b>\$ 40,304,341</b>	<b>\$ (3,500,000)</b>	<b>\$ 361,754,719</b>
<b>Human Services</b>					
Department for Aging & Disability Services					
COVID-19 Assistance	--	--	2,000,000	--	2,000,000
Behavioral Health	170,342,586	--	7,050,000	--	177,392,586
Long-Term Services & Supports	2,876,440	--	4,800,000	--	7,676,440

**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
	Recommendation	Amendments	Changes	Vetoed			Budget
<b>Department for Aging &amp; Disability Services, Cont'd.</b>							
Aging Commission	18,769,472	--	(19,700)	--			18,749,772
Medicaid Assistance	3,369,493,523	--	--	--			3,369,493,523
Survey & Certification	99,946	--	--	--			99,946
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 3,572,049,750</b>	<b>\$ --</b>	<b>\$ (1,364,140)</b>	<b>\$ --</b>			<b>\$ 3,570,685,610</b>
State Hospitals							
Resident Stipends & Property Loss Claims	13,820	--	--	--			13,820
Department for Children & Families							
Community Resource Capacity	5,700,889	--	--	--			5,700,889
Child Support Services	200,000	--	--	--			200,000
Economic & Employment Services	235,745,793	--	(106,759)	--			235,639,034
Rehabilitation Services	29,892,706	--	--	--			29,892,706
Prevention & Protection Services	439,404,891	--	(236,482)	--			439,168,409
Development Disabilities Council	150,000	--	--	--			150,000
<b>Total--Children &amp; Families</b>	<b>\$ 711,094,279</b>	<b>\$ --</b>	<b>\$ (343,241)</b>	<b>\$ --</b>			<b>\$ 710,751,038</b>
Health & Environment--Health							
Adult Inpatient Behavioral Health Services	9,200,392	--	--	--			9,200,392
Assistance to Local Health Departments	19,566,236	--	(31,495)	--			19,534,741
Breast & Cervical Cancer Screening	730,000	--	--	--			730,000
Child Abuse Review & Evaluation	220,271	--	--	--			220,271
Children's Health Insurance Program	174,824,401	--	--	--			174,824,401
Family Health Services	215,000	--	--	--			215,000
FMAP Enhancement Project Investments	599,999	--	--	--			599,999
General Public Health Programs	613,916	--	--	--			613,916
Healthy Start	345,000	--	--	--			345,000
Home Visiting Programs	2,100,000	--	--	--			2,100,000
Immunization Programs	60,500	--	--	--			60,500
Infant & Toddler Program	13,862,779	--	--	--			13,862,779
Medical Assistance	3,871,874,111	--	--	--			3,871,874,111
Migrant Health Program	200,000	--	--	--			200,000
Mothers & Infants Health Program	325,000	--	--	--			325,000
Nutrition For Women, Infants & Children	29,550,000	--	--	--			29,550,000
Other Federal Grants	3,915,058	--	--	--			3,915,058
Pregnancy Maintenance Initiative	650,000	--	--	--			650,000
Public Health System Emerg. Prep. Grants	1,137,000	--	--	--			1,137,000
Rural Community Health Centers Residents	1,000,000	--	--	--			1,000,000
SIDS Network Grants	122,106	--	--	--			122,106
Smoking Cessation & Prevention Programs	535,751	--	--	--			535,751
Special Health Care Needs	303,537	--	--	--			303,537
Specialty Health Care Access	500,000	--	--	--			500,000
Teen Pregnancy Prevention	144,042	--	--	--			144,042
<b>Total--KDHE--Health</b>	<b>\$ 4,132,595,099</b>	<b>\$ --</b>	<b>\$ (31,495)</b>	<b>\$ --</b>			<b>\$ 4,132,563,604</b>
Kansas Office of Early Childhood							
Child Care Programs	--	--	--	--			--
Children's Cabinet Programs	--	--	--	--			--
Home Visiting Programs	--	--	--	--			--
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>			<b>\$ --</b>
Department of Labor							
Unemployment Benefits	225,580,001	--	--	--			225,580,001
Kansas Sheltered Workshop Transition	1,000,000	--	--	--			1,000,000
<b>Total--Department of Labor</b>	<b>\$ 226,580,001</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>			<b>\$ 226,580,001</b>

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

	FY 2027					FY 2027
	Governor's	Governor's	Legislative	Governor's		FY 2027
	Recommendation	Amendments	Changes	Veto		Approved
						Budget
<b>Department for Aging &amp; Disability Services, Cont'd.</b>						
Aging Commission	18,704,080	--	3,600,000	--		22,304,080
Medicaid Assistance	3,522,439,122	--	150,291,746	--		3,672,730,868
Survey & Certification	99,946	--	--	--		99,946
<b>Total--Aging &amp; Disability Services</b>	<b>\$ 3,714,462,174</b>	<b>\$ --</b>	<b>\$ 167,741,746</b>	<b>\$ --</b>		<b>\$ 3,882,203,920</b>
State Hospitals						
Resident Stipends & Property Loss Claims	13,820	--	--	--		13,820
Department for Children & Families						
Community Resource Capacity	--	--	--	--		--
Child Support Services	200,000	--	--	--		200,000
Economic & Employment Services	81,029,938	--	1,256,262	--		82,286,200
Rehabilitation Services	29,532,858	--	215,000	--		29,747,858
Prevention & Protection Services	441,880,191	--	727,036	--		442,607,227
Development Disabilities Council	150,000	--	--	--		150,000
<b>Total--Children &amp; Families</b>	<b>\$ 552,792,987</b>	<b>\$ --</b>	<b>\$ 2,198,298</b>	<b>\$ --</b>		<b>\$ 554,991,285</b>
Health & Environment--Health						
Adult Inpatient Behavioral Health Services	5,000,000	--	5,000,000	--		10,000,000
Assistance to Local Health Departments	19,512,815	--	3,000,000	--		22,512,815
Breast & Cervical Cancer Screening	275,000	--	--	--		275,000
Child Abuse Review & Evaluation	140,231	--	--	--		140,231
Children's Health Insurance Program	231,165,712	--	--	--		231,165,712
Family Health Services	230,000	--	--	--		230,000
FMAP Enhancement Project Investments	--	--	--	--		--
General Public Health Programs	543,705	--	55,000	--		598,705
Healthy Start	--	--	--	--		--
Home Visiting Programs	--	--	--	--		--
Immunization Programs	60,500	--	--	--		60,500
Infant & Toddler Program	13,862,779	--	--	--		13,862,779
Medical Assistance	3,971,294,111	--	8,003,550	--		3,979,297,661
Migrant Health Program	200,000	--	--	--		200,000
Mothers & Infants Health Program	325,000	--	--	--		325,000
Nutrition For Women, Infants & Children	29,550,000	--	--	--		29,550,000
Other Federal Grants	3,828,558	--	--	--		3,828,558
Pregnancy Maintenance Initiative	304,692	--	--	--		304,692
Public Health System Emerg. Prep. Grants	1,137,000	--	--	--		1,137,000
Rural Community Health Centers Residents	--	--	--	--		--
SIDS Network Grants	122,106	--	--	--		122,106
Smoking Cessation & Prevention Programs	366,521	--	--	--		366,521
Special Health Care Needs	303,537	--	263,000	--		566,537
Specialty Health Care Access	--	--	550,000	--		550,000
Teen Pregnancy Prevention	144,042	--	--	--		144,042
<b>Total--KDHE--Health</b>	<b>\$ 4,278,366,309</b>	<b>\$ --</b>	<b>\$ 16,871,550</b>	<b>\$ --</b>		<b>\$ 4,295,237,859</b>
Kansas Office of Early Childhood						
Child Care Programs	139,337,775	--	--	--		139,337,775
Children's Cabinet Programs	32,147,268	--	--	--		32,147,268
Home Visiting Programs	17,998,479	--	--	--		17,998,479
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ 189,483,522</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>		<b>\$ 189,483,522</b>
Department of Labor						
Unemployment Benefits	231,227,718	--	--	--		231,227,718
Kansas Sheltered Workshop Transition	1,000,000	--	--	--		1,000,000
<b>Total--Department of Labor</b>	<b>\$ 232,227,718</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>		<b>\$ 232,227,718</b>

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
Office of Veterans Services					
Veterans Claim Assistance Program	1,166,065	--	--	--	1,166,065
<b>Total--Human Services</b>	\$ 8,643,499,014	\$ --	\$ (1,738,876)	\$ --	\$ 8,641,760,138
<b>Education</b>					
Department of Education					
21st Century Community Learning	1,486,520	--	--	--	1,486,520
ARPA Capital Projects	12,247,078	--	--	--	12,247,078
ARPA--SFRF Award	2,632,052	--	--	--	2,632,052
Child Abuse Prevention	1,200,000	--	--	--	1,200,000
Childcare Accelerator Grants	1,000,000	--	--	--	1,000,000
CIF--Block Grants	24,728,676	--	--	--	24,728,676
CIF--Childcare Accelerator Grants	250,000	--	--	--	250,000
CIF--Imagination Library	1,943,276	--	--	--	1,943,276
CIF--Pre-K Pilot	2,219,916	--	--	--	2,219,916
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	1,232,317	--	--	--	1,232,317
School Food Assistance	37,135,633	--	--	--	37,135,633
USD Checkoff	50,000	--	--	--	50,000
Virtual Math Education Program	320,000	--	--	--	320,000
<b>Total--Department of Education</b>	\$ 90,174,137	\$ --	\$ --	\$ --	\$ 90,174,137
School for the Blind					
Student Tuition	100,000	--	--	--	100,000
Registered Apprenticeship	6,500	--	--	--	6,500
<b>Total--School for the Blind</b>	\$ 106,500	\$ --	\$ --	\$ --	\$ 106,500
Board of Regents					
Student Aid, Grants & Scholarships	63,000	--	--	--	63,000
Teacher Scholarship Program	3,008,994	--	--	--	3,008,994
Governor's Scholarship Program	31,675	--	--	--	31,675
Kansas Promise Scholarship	18,234,281	--	--	--	18,234,281
Optometry Education Program	107,089	--	--	--	107,089
National Guard Ed. Assistance	6,717,675	--	--	--	6,717,675
Military Service Scholarship	2,526,687	--	--	--	2,526,687
Tuition Waivers	4,803,365	--	--	--	4,803,365
Kansas Work Study	546,813	--	--	--	546,813
Career Technical Workforce Grant	24,617	--	--	--	24,617
Nursing Service Scholarship	2,297,655	--	--	--	2,297,655
Nurse Educator Grant Program	754,533	--	--	--	754,533
Nursing Faculty & Supplies Grant	2,130,003	--	--	--	2,130,003
State Scholarships	1,533,737	--	--	--	1,533,737
Distinguished Scholars	25,000	--	--	--	25,000
Comprehensive Grants Program	40,429,249	--	--	--	40,429,249
ROTC Reimbursement Program	175,335	--	--	--	175,335
Kansas Education Opportunity Scholarships	3,817,932	--	--	--	3,817,932
EMERGE Program Assistance	3,079,080	--	--	--	3,079,080
Kansas Osteopathic Scholarships	2,811,000	--	--	--	2,811,000
Kansas Blueprint for Literacy	4,615,461	--	--	--	4,615,461
Need-Based Aid for Students	--	--	--	--	--
AO-K Career Pathway Program	97,500	--	--	--	97,500
Kansas Adult Learners Grant	2,236,196	--	--	--	2,236,196
<b>Total--Board of Regents</b>	\$ 100,066,877	\$ --	\$ --	\$ --	\$ 100,066,877

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

	FY 2027				FY 2027
	Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	Approved Budget
Office of Veterans Services					
Veterans Claim Assistance Program	1,005,512	--	250,000	--	1,255,512
<b>Total--Human Services</b>	\$ 8,968,352,042	\$ --	\$ 187,061,594	\$ --	\$ 9,155,413,636
<b>Education</b>					
Department of Education					
21st Century Community Learning	2,404,888	--	--	--	2,404,888
ARPA Capital Projects	--	--	--	--	--
ARPA--SFRF Award	--	--	--	--	--
Child Abuse Prevention	--	--	--	--	--
Childcare Accelerator Grants	--	--	--	--	--
CIF--Block Grants	--	--	--	--	--
CIF--Childcare Accelerator Grants	--	--	--	--	--
CIF--Imagination Library	--	--	--	--	--
CIF--Pre-K Pilot	--	--	--	--	--
Driver Education Program Aid	10,000	--	--	--	10,000
Ed. Research & Innovative Prog.	1,675,407	--	--	--	1,675,407
Elem. & Secondary Education Prog.	1,836,662	--	--	--	1,836,662
Pre-K Pilot	3,452,233	--	--	--	3,452,233
School Food Assistance	36,306,201	--	--	--	36,306,201
USD Checkoff	50,000	--	--	--	50,000
Virtual Math Education Program	--	--	--	--	--
<b>Total--Department of Education</b>	\$ 45,735,391	\$ --	\$ --	\$ --	\$ 45,735,391
School for the Blind					
Student Tuition	100,000	--	--	--	100,000
Registered Apprenticeship	6,500	--	--	--	6,500
<b>Total--School for the Blind</b>	\$ 106,500	\$ --	\$ --	\$ --	\$ 106,500
Board of Regents					
Student Aid, Grants & Scholarships	63,000	--	--	--	63,000
Teacher Scholarship Program	2,994,046	--	--	--	2,994,046
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	2,950,000	--	--	--	2,950,000
Kansas Work Study	546,813	--	--	--	546,813
Career Technical Workforce Grant	--	--	--	--	--
Nursing Service Scholarship	1,417,255	--	--	--	1,417,255
Nurse Educator Grant Program	188,126	--	--	--	188,126
Nursing Faculty & Supplies Grant	2,130,003	--	--	--	2,130,003
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
Kansas Education Opportunity Scholarships	1,700,000	--	--	--	1,700,000
EMERGE Program Assistance	2,200,000	--	--	--	2,200,000
Kansas Osteopathic Scholarships	1,000,000	--	--	--	1,000,000
Kansas Blueprint for Literacy	8,600,000	--	(5,900,000)	--	2,700,000
Need-Based Aid for Students	2,295,235	--	--	--	2,295,235
AO-K Career Pathway Program	97,500	--	--	--	97,500
Kansas Adult Learners Grant	1,000,000	--	--	--	1,000,000
<b>Total--Board of Regents</b>	\$ 84,678,973	\$ --	\$ (5,900,000)	\$ --	\$ 78,778,973

**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	FY 2026
	Recommendation	Amendments	Changes	Veto	Veto	Approved
						Budget
Emporia State University						
Future Teacher Academy	40,000	--	--	--	--	40,000
SMART Kansas 21	449,196	--	--	--	--	449,196
Regional Stabilization	20,500	--	--	--	--	20,500
Program Reduction Expenses	1,500,000	--	--	--	--	1,500,000
Federal Student Financial Assistance	5,007,954	--	--	--	--	5,007,954
State Student Aid, Grants & Scholarships	5,391,447	--	--	--	--	5,391,447
<b>Total--Emporia State University</b>	\$ 12,409,097	\$ --	\$ --	\$ --	\$ --	\$ 12,409,097
Fort Hays State University						
Kansas Academy of Math & Science	3,303	--	--	--	--	3,303
Federal Student Financial Assistance	16,948,025	--	--	--	--	16,948,025
State Student Aid, Grants & Scholarships	23,489,768	--	--	--	--	23,489,768
<b>Total--Fort Hays State University</b>	\$ 40,441,096	\$ --	\$ --	\$ --	\$ --	\$ 40,441,096
Kansas State University						
Federal Student Financial Assistance	33,217,258	--	--	--	--	33,217,258
State Student Aid, Grants & Scholarships	74,201,133	--	--	--	--	74,201,133
<b>Total--Kansas State University</b>	\$ 107,418,391	\$ --	\$ --	\$ --	\$ --	\$ 107,418,391
Kansas State University--ESARP						
Agricultural Experiment & Extension	16,482	--	--	--	--	16,482
Federal Student Financial Assistance	9,842,421	--	--	--	--	9,842,421
State Student Aid, Grants & Scholarships	223,453	--	--	--	--	223,453
<b>Total--KSU--ESARP</b>	\$ 10,082,356	\$ --	\$ --	\$ --	\$ --	\$ 10,082,356
KSU--Veterinary Medical Center						
Veterinary Training Program for Rural KS	650,000	--	--	--	--	650,000
Federal Student Financial Assistance	631,269	--	--	--	--	631,269
State Student Aid, Grants & Scholarships	357,301	--	--	--	--	357,301
<b>Total--Veterinary Medical Center</b>	\$ 1,638,570	\$ --	\$ --	\$ --	\$ --	\$ 1,638,570
University of Kansas						
Federal Student Financial Assistance	35,502,092	--	--	--	--	35,502,092
State Student Aid, Grants & Scholarships	69,571,445	--	--	--	--	69,571,445
<b>Total--University of Kansas</b>	\$ 105,073,537	\$ --	\$ --	\$ --	\$ --	\$ 105,073,537
University of Kansas Medical Center						
Medical Student Scholarships	4,488,171	--	--	--	--	4,488,171
Rural Health Bridging	140,000	--	--	--	--	140,000
Rural Health Bridging Psychiatry	60,000	--	(30,000)	--	--	30,000
OBGYN Health Bridging	60,000	--	(30,000)	--	--	30,000
Specialty Medical Student Loan Program	5,661,071	--	--	--	--	5,661,071
Federal Student Financial Assistance	990,369	--	--	--	--	990,369
Student Aid, Grants & Scholarships	2,018,526	--	(4,956)	--	--	2,013,570
<b>Total--KU Medical Center</b>	\$ 13,418,137	\$ --	\$ (64,956)	\$ --	\$ --	\$ 13,353,181
Wichita State University						
Federal Student Financial Assistance	63,361,279	--	--	--	--	63,361,279
State Student Aid, Grants & Scholarships	32,289,770	--	--	--	--	32,289,770
<b>Total--Wichita State University</b>	\$ 95,651,049	\$ --	\$ --	\$ --	\$ --	\$ 95,651,049
<b>Subtotal--Regents</b>	\$ 486,199,110	\$ --	\$ (64,956)	\$ --	\$ --	\$ 486,134,154
Historical Society						
Kansas Humanities Council	50,501	--	--	--	--	50,501
Heritage Trust Fund Program	687,000	--	--	--	--	687,000
<b>Total--Historical Society</b>	\$ 737,501	\$ --	\$ --	\$ --	\$ --	\$ 737,501
<b>Total--Education</b>	\$ 577,217,248	\$ --	\$ (64,956)	\$ --	\$ --	\$ 577,152,292

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

	FY 2027				FY 2027	
	Governor's	Governor's	Legislative	Governor's	Governor's	Approved
	Recommendation	Amendments	Changes	Veto	Veto	Budget
Emporia State University						
Future Teacher Academy	40,000	--	--	--	--	40,000
SMART Kansas 21	300,000	--	--	--	--	300,000
Regional Stabilization	20,500	--	(20,500)	--	--	--
Program Reduction Expenses	--	--	--	--	--	--
Federal Student Financial Assistance	4,993,674	--	--	--	--	4,993,674
State Student Aid, Grants & Scholarships	5,250,530	--	--	--	--	5,250,530
<b>Total--Emporia State University</b>	<b>\$ 10,604,704</b>	<b>\$ --</b>	<b>\$ (20,500)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 10,584,204</b>
Fort Hays State University						
Kansas Academy of Math & Science	3,303	--	--	--	--	3,303
Federal Student Financial Assistance	16,948,025	--	--	--	--	16,948,025
State Student Aid, Grants & Scholarships	23,083,799	--	--	--	--	23,083,799
<b>Total--Fort Hays State University</b>	<b>\$ 40,035,127</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 40,035,127</b>
Kansas State University						
Federal Student Financial Assistance	33,224,756	--	--	--	--	33,224,756
State Student Aid, Grants & Scholarships	73,716,725	--	--	--	--	73,716,725
<b>Total--Kansas State University</b>	<b>\$ 106,941,481</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 106,941,481</b>
Kansas State University--ESARP						
Agricultural Experiment & Extension	16,482	--	--	--	--	16,482
Federal Student Financial Assistance	9,842,421	--	--	--	--	9,842,421
State Student Aid, Grants & Scholarships	223,453	--	--	--	--	223,453
<b>Total--KSU--ESARP</b>	<b>\$ 10,082,356</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 10,082,356</b>
KSU--Veterinary Medical Center						
Veterinary Training Program for Rural KS	650,000	--	--	--	--	650,000
Federal Student Financial Assistance	631,269	--	--	--	--	631,269
State Student Aid, Grants & Scholarships	357,301	--	--	--	--	357,301
<b>Total--Veterinary Medical Center</b>	<b>\$ 1,638,570</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,638,570</b>
University of Kansas						
Federal Student Financial Assistance	35,502,092	--	--	--	--	35,502,092
State Student Aid, Grants & Scholarships	65,252,085	--	--	--	--	65,252,085
<b>Total--University of Kansas</b>	<b>\$ 100,754,177</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 100,754,177</b>
University of Kansas Medical Center						
Medical Student Scholarships	4,488,171	--	--	--	--	4,488,171
Rural Health Bridging	140,000	--	--	--	--	140,000
Rural Health Bridging Psychiatry	30,000	--	--	--	--	30,000
OBGYN Health Bridging	30,000	--	--	--	--	30,000
Specialty Medical Student Loan Program	1,913,000	--	--	--	--	1,913,000
Federal Student Financial Assistance	1,010,932	--	--	--	--	1,010,932
Student Aid, Grants & Scholarships	1,885,020	--	--	--	--	1,885,020
<b>Total--KU Medical Center</b>	<b>\$ 9,497,123</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 9,497,123</b>
Wichita State University						
Federal Student Financial Assistance	63,361,279	--	--	--	--	63,361,279
State Student Aid, Grants & Scholarships	31,802,453	--	--	--	--	31,802,453
<b>Total--Wichita State University</b>	<b>\$ 95,163,732</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 95,163,732</b>
<b>Subtotal--Regents</b>	<b>\$ 459,396,243</b>	<b>\$ --</b>	<b>\$ (5,920,500)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 453,475,743</b>
Historical Society						
Kansas Humanities Council	50,501	--	--	--	--	50,501
Heritage Trust Fund Program	687,000	--	--	--	--	687,000
<b>Total--Historical Society</b>	<b>\$ 737,501</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 737,501</b>
<b>Total--Education</b>	<b>\$ 505,975,635</b>	<b>\$ --</b>	<b>\$ (5,920,500)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 500,055,135</b>

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
<b>Public Safety</b>					
Department of Corrections					
Treatment Programs	529,000	--	--	--	529,000
Evidence-Based Juvenile Programs	14,104,790	--	16,800,000	--	30,904,790
Medical Assistance Program	806,000	--	--	--	806,000
Offender Supervision	245,000	--	--	--	245,000
Federal Assistance	173,733	--	--	--	173,733
Juvenile Alternatives to Detention	49,500	--	--	--	49,500
<b>Total--Department of Corrections</b>	\$ 15,908,023	\$ --	\$ 16,800,000	\$ --	\$ 32,708,023
Correctional Facilities					
Claims	13,818	--	--	--	13,818
Adjutant General					
Military Emergency Relief	9,881	--	--	--	9,881
Hazardous Materials Emerg Preparedness	90,000	--	--	--	90,000
State Disaster Match	200	--	--	--	200
FEMA Grants--Hazard Mitigation	290,000	--	--	--	290,000
<b>Total--Adjutant General</b>	\$ 390,081	\$ --	\$ --	\$ --	\$ 390,081
Emergency Medical Services Board					
Oper. of EMS Regional Councils	150,000	--	--	--	150,000
Sentencing Commission					
Substance Abuse Treatment	11,246,296	--	1,763,548	--	13,009,844
<b>Total--Public Safety</b>	\$ 27,708,218	\$ --	\$ 18,563,548	\$ --	\$ 46,271,766
<b>Agriculture &amp; Natural Resources</b>					
Department of Agriculture					
Irrigation Technology	2,181,480	--	--	--	2,181,480
Soil Health Initiative	374,089	--	--	--	374,089
Water Resources Cost Share	3,283,146	--	--	--	3,283,146
Nonpoint Source Pollution Assistance	1,436,194	--	--	--	1,436,194
Conservation Reserve Enhancement	1,189,777	--	--	--	1,189,777
Watershed Dam Construction	3,016,313	--	--	--	3,016,313
Riparian & Wetland Program	268,328	--	--	--	268,328
Reservoir Protection Initiative	2,531,720	--	--	--	2,531,720
Agricultural Remediation	950,000	--	--	--	950,000
Buffer Initiative	124,556	--	--	--	124,556
Specialty Crop Grants	347,826	--	--	--	347,826
Other Federal Grants	5,157	--	--	--	5,157
<b>Total--Department of Agriculture</b>	\$ 15,708,586	\$ --	\$ --	\$ --	\$ 15,708,586
Health & Environment--Environment					
Air & Climate Pollution Control	65,000	--	--	--	65,000
Environmental Mitigation Trust	2,500,000	--	--	--	2,500,000
Emergency Response	150,000	--	--	--	150,000
Field Services	75,000	--	--	--	75,000
Nonpoint Source Implementation Program	2,860,338	--	--	--	2,860,338
Regenerative Agriculture Peer Monitoring	75,000	--	--	--	75,000
Solid & Hazardous Waste Management	206,000	--	--	--	206,000
SWPF Water Quality Initiatives	1,649,579	--	(578,579)	--	1,071,000
Waste Tire Management Program	42,500	--	--	--	42,500
Water Grants	100,000	--	--	--	100,000
<b>Total--KDHE-Environment</b>	\$ 7,723,417	\$ --	\$ (578,579)	\$ --	\$ 7,144,838

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

	FY 2027					FY 2027
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendation	Amendments	Changes	Veto		Budget
<b>Public Safety</b>						
Department of Corrections						
Treatment Programs	529,000	--	--	--		529,000
Evidence-Based Juvenile Programs	12,242,794	(5,500,000)	(500,000)	--		6,242,794
Medical Assistance Program	806,000	--	--	--		806,000
Offender Supervision	245,000	--	--	--		245,000
Federal Assistance	173,733	--	--	--		173,733
Juvenile Alternatives to Detention	49,500	--	--	--		49,500
<b>Total--Department of Corrections</b>	\$ 14,046,027	\$ (5,500,000)	\$ (500,000)	\$ --	\$	\$ 8,046,027
Correctional Facilities						
Claims	13,893	--	--	--		13,893
Adjutant General						
Military Emergency Relief	9,881	--	--	--		9,881
Hazardous Materials Emerg Preparedness	90,000	--	--	--		90,000
State Disaster Match	200	--	--	--		200
FEMA Grants--Hazard Mitigation	290,000	--	--	--		290,000
<b>Total--Adjutant General</b>	\$ 390,081	\$ --	\$ --	\$ --	\$	\$ 390,081
Emergency Medical Services Board						
Oper. of EMS Regional Councils	150,000	--	--	--		150,000
Sentencing Commission						
Substance Abuse Treatment	11,112,149	--	--	--		11,112,149
<b>Total--Public Safety</b>	\$ 25,712,150	\$ (5,500,000)	\$ (500,000)	\$ --	\$	\$ 19,712,150
<b>Agriculture &amp; Natural Resources</b>						
Department of Agriculture						
Irrigation Technology	1,775,000	--	--	--		1,775,000
Soil Health Initiative	384,750	--	--	--		384,750
Water Resources Cost Share	3,000,455	--	--	--		3,000,455
Nonpoint Source Pollution Assistance	1,201,284	--	--	--		1,201,284
Conservation Reserve Enhancement	1,423,529	--	--	--		1,423,529
Watershed Dam Construction	3,000,000	--	--	--		3,000,000
Riparian & Wetland Program	143,137	--	--	--		143,137
Reservoir Protection Initiative	2,000,000	--	--	--		2,000,000
Agricultural Remediation	950,000	--	--	--		950,000
Buffer Initiative	--	--	--	--		--
Specialty Crop Grants	286,976	--	--	--		286,976
Other Federal Grants	--	--	--	--		--
<b>Total--Department of Agriculture</b>	\$ 14,165,131	\$ --	\$ --	\$ --	\$	\$ 14,165,131
Health & Environment--Environment						
Air & Climate Pollution Control	65,000	--	--	--		65,000
Environmental Mitigation Trust	2,500,000	--	--	--		2,500,000
Emergency Response	150,000	--	--	--		150,000
Field Services	--	--	--	--		--
Nonpoint Source Implementation Program	2,500,000	--	--	--		2,500,000
Regenerative Agriculture Peer Monitoring	--	--	--	--		--
Solid & Hazardous Waste Management	206,000	--	--	--		206,000
SWPF Water Quality Initiatives	900,000	--	--	--		900,000
Waste Tire Management Program	42,500	--	--	--		42,500
Water Grants	100,000	--	--	--		100,000
<b>Total--KDHE-Environment</b>	\$ 6,463,500	\$ --	\$ --	\$ --	\$	\$ 6,463,500

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

	FY 2026				FY 2026
	Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	Approved Budget
Kansas Water Office					
High Plains Aquifer Partnerships	2,000,000	--	--	--	2,000,000
Water Quality Partnerships	3,003,640	--	--	--	3,003,640
Kansas Reservoir Protection Initiative	89,888	--	(64,888)	--	25,000
Equus Beds Chloride Project	66,786	--	(66,786)	--	--
Water Project Grants	12,500,000	--	--	--	12,500,000
Water Technical Assistance Grants	5,500,000	--	--	--	5,500,000
<b>Total--Kansas Water Office</b>	\$ 23,160,314	\$ --	\$ (131,674)	\$ --	\$ 23,028,640
Department of Wildlife & Parks					
Hunters Feeding the Hungry	25,000	--	--	--	25,000
Trails Development	160,000	--	--	--	160,000
Whooping Crane & Black Rail Recovery	6,384,009	--	--	--	6,384,009
Public Lands	42,856	--	--	--	42,856
<b>Total--Department of Wildlife &amp; Parks</b>	\$ 6,611,865	\$ --	\$ --	\$ --	\$ 6,611,865
<b>Total--Ag. &amp; Natural Resources</b>	\$ 53,204,182	\$ --	\$ (710,253)	\$ --	\$ 52,493,929
<b>Transportation</b>					
Department of Transportation					
Rail Service Improvement Grants	12,200,000	--	--	--	12,200,000
Seat Belt Safety	500,000	--	--	--	500,000
Driver's Education Scholarship Program	300,000	--	--	--	300,000
Claims	800,000	--	--	--	800,000
Highway Categorical Aid	34,066,346	--	--	--	34,066,346
Local Support Grants	2,477,209	--	--	--	2,477,209
<b>Total--Department of Transportation</b>	\$ 50,343,555	\$ --	\$ --	\$ --	\$ 50,343,555
<b>Total--Transportation</b>	\$ 50,343,555	\$ --	\$ --	\$ --	\$ 50,343,555
<b>Total--Other Asst., Grants &amp; Benefits</b>	\$ 9,771,448,201	\$ --	\$ 15,376,805	\$ --	\$ 9,786,825,006

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

	FY 2027				FY 2027
	Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	Approved Budget
Kansas Water Office					
High Plains Aquifer Partnerships	50,000	--	--	--	50,000
Water Quality Partnerships	850,000	--	--	--	850,000
Kansas Reservoir Protection Initiative	--	--	--	--	--
Equus Beds Chloride Project	--	--	--	--	--
Water Project Grants	12,000,000	--	--	--	12,000,000
Water Technical Assistance Grants	5,000,000	--	--	--	5,000,000
<b>Total--Kansas Water Office</b>	\$ 17,900,000	\$ --	\$ --	\$ --	\$ 17,900,000
Department of Wildlife & Parks					
Hunters Feeding the Hungry	25,000	--	--	--	25,000
Trails Development	160,000	--	--	--	160,000
Whooping Crane & Black Rail Recovery	6,384,009	--	--	--	6,384,009
Public Lands	45,000	--	--	--	45,000
<b>Total--Department of Wildlife &amp; Parks</b>	\$ 6,614,009	\$ --	\$ --	\$ --	\$ 6,614,009
<b>Total--Ag. &amp; Natural Resources</b>	\$ 45,142,640	\$ --	\$ --	\$ --	\$ 45,142,640
<b>Transportation</b>					
Department of Transportation					
Rail Service Improvement Grants	12,200,000	--	--	--	12,200,000
Seat Belt Safety	500,000	--	--	--	500,000
Driver's Education Scholarship Program	300,000	--	--	--	300,000
Claims	800,000	--	--	--	800,000
Highway Categorical Aid	39,054,215	--	--	--	39,054,215
Local Support Grants	2,477,605	--	--	--	2,477,605
<b>Total--Department of Transportation</b>	\$ 55,331,820	\$ --	\$ --	\$ --	\$ 55,331,820
<b>Total--Transportation</b>	\$ 55,331,820	\$ --	\$ --	\$ --	\$ 55,331,820
<b>Total--Other Asst., Grants &amp; Benefits</b>	\$ 9,925,464,665	\$ (5,500,000)	\$ 220,945,435	\$ (3,500,000)	\$ 10,137,410,100

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
<b>General Government</b>					
Department of Administration					
Security Against Antisemitism Grants	500,000	--	--	--	500,000
Department of Commerce					
Home-Based Child Care Providers Pilot	500,000	--	--	--	500,000
Statewide Marketing Campaign	2,000,000	--	--	--	2,000,000
Kansas Sports Hall of Fame Support	200,000	--	--	--	200,000
Maint., Repair, & Overhaul of Airplanes	44,000,000	--	--	--	44,000,000
Aviation Certification	1,000,000	--	--	--	1,000,000
Cybersecurity Center of Excellence	3,000,000	--	--	--	3,000,000
<b>Total--Department of Commerce</b>	\$ 50,700,000	\$ --	\$ --	\$ --	\$ 50,700,000
Office of the Governor					
Domestic Violence Prevention Grants	25,872,995	--	--	--	25,872,995
Child Advocacy Center Grants	4,737,846	--	--	--	4,737,846
Court Appointed Special Advocates	1,400,298	--	--	--	1,400,298
<b>Total--Office of the Governor</b>	\$ 32,011,139	\$ --	\$ --	\$ --	\$ 32,011,139
Attorney General					
Human Trafficking	248,227	--	--	--	248,227
Protection from Abuse	570,900	--	--	--	570,900
Child Exchange & Visitation Centers	128,000	--	--	--	128,000
Child Abuse Grant	75,000	--	--	--	75,000
<b>Total--Attorney General</b>	\$ 1,022,127	\$ --	\$ --	\$ --	\$ 1,022,127
Kansas Department of Insurance					
Hero Pilot Program	--	--	--	--	--
State Treasurer					
Aviation Jobs Loan Program	10,000,000	--	--	--	10,000,000
Pregnancy Compassion Awareness	3,000,000	--	--	--	3,000,000
<b>Total--State Treasurer</b>	\$ 13,000,000	\$ --	\$ --	\$ --	\$ 13,000,000
Judiciary					
Driver's License Clinics	--	--	--	--	--
Expungement Clinics	--	--	--	--	--
Innovative Criminal Resolution Grants	1,100,000	--	--	--	1,100,000
Rural Justice Initiative	--	--	--	--	--
<b>Total--Judiciary</b>	\$ 1,100,000	\$ --	\$ --	\$ --	\$ 1,100,000
<b>Total--General Government</b>	\$ 98,333,266	\$ --	\$ --	\$ --	\$ 98,333,266
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	123,917,707	--	(1,364,140)	--	122,553,567
Long-Term Services & Supports	4,780	--	--	--	4,780
Aging Commission	8,151,928	--	--	--	8,151,928
Medicaid Assistance	1,239,481,200	--	--	--	1,239,481,200
<b>Total--Aging &amp; Disability Services</b>	\$ 1,371,555,615	\$ --	\$ (1,364,140)	\$ --	\$ 1,370,191,475
State Hospitals					
Resident Stipends & Property Loss Claims	13,820	--	--	--	13,820
Department for Children & Families					
Economic & Employment Services	16,464,478	--	(106,759)	--	16,357,719
Rehabilitation Services	8,765,622	--	--	--	8,765,622
Prevention & Protection Services	312,597,602	--	(236,482)	--	312,361,120
<b>Total--Children &amp; Families</b>	\$ 337,827,702	\$ --	\$ (343,241)	\$ --	\$ 337,484,461

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

	FY 2027		FY 2027		
	Governor's	Governor's	Legislative	Governor's	FY 2027
	Recommendation	Amendments	Changes	Vetoed	Approved
					Budget
<b>General Government</b>					
Department of Administration					
Security Against Antisemitism Grants	--	--	--	--	--
Department of Commerce					
Home-Based Child Care Providers Pilot	--	--	--	--	--
Statewide Marketing Campaign	--	--	--	--	--
Kansas Sports Hall of Fame Support	--	--	--	--	--
Maint., Repair, & Overhaul of Airplanes	--	--	--	--	--
Aviation Certification	--	--	--	--	--
Cybersecurity Center of Excellence	--	--	3,000,000	--	3,000,000
<b>Total--Department of Commerce</b>	\$ --	\$ --	\$ 3,000,000	\$ --	\$ 3,000,000
Office of the Governor					
Domestic Violence Prevention Grants	24,538,399	--	--	--	24,538,399
Child Advocacy Center Grants	4,536,400	--	2,700,000	--	7,236,400
Court Appointed Special Advocates	1,201,538	--	--	--	1,201,538
<b>Total--Office of the Governor</b>	\$ 30,276,337	\$ --	\$ 2,700,000	\$ --	\$ 32,976,337
Attorney General					
Human Trafficking	248,227	--	--	--	248,227
Protection from Abuse	570,900	--	--	--	570,900
Child Exchange & Visitation Centers	128,000	--	--	--	128,000
Child Abuse Grant	75,000	--	--	--	75,000
<b>Total--Attorney General</b>	\$ 1,022,127	\$ --	\$ --	\$ --	\$ 1,022,127
Kansas Department of Insurance					
Hero Pilot Program	--	--	1,000,000	--	1,000,000
State Treasurer					
Aviation Jobs Loan Program	--	--	--	--	--
Pregnancy Compassion Awareness	--	--	6,000,000	(3,000,000)	3,000,000
<b>Total--State Treasurer</b>	\$ --	\$ --	\$ 6,000,000	\$ (3,000,000)	\$ 3,000,000
Judiciary					
Driver's License Clinics	--	--	100,000	--	100,000
Expungement Clinics	--	--	200,000	--	200,000
Innovative Criminal Resolution Grants	900,000	--	--	--	900,000
Rural Justice Initiative	700,000	--	(113,205)	--	586,795
<b>Total--Judiciary</b>	\$ 1,600,000	\$ --	\$ 186,795	\$ --	\$ 1,786,795
<b>Total--General Government</b>	\$ 32,898,464	\$ --	\$ 12,886,795	\$ (3,000,000)	\$ 42,785,259
<b>Human Services</b>					
Department for Aging & Disability Services					
Behavioral Health	117,945,168	--	7,050,000	--	124,995,168
Long-Term Services & Supports	4,780	--	2,400,000	--	2,404,780
Aging Commission	8,140,978	--	3,600,000	--	11,740,978
Medicaid Assistance	1,247,933,202	--	56,960,610	--	1,304,893,812
<b>Total--Aging &amp; Disability Services</b>	\$ 1,374,024,128	\$ --	\$ 70,010,610	\$ --	\$ 1,444,034,738
State Hospitals					
Resident Stipends & Property Loss Claims	13,820	--	--	--	13,820
Department for Children & Families					
Economic & Employment Services	2,296,538	--	(119,738)	--	2,176,800
Rehabilitation Services	8,047,569	--	215,000	--	8,262,569
Prevention & Protection Services	316,814,524	--	727,036	--	317,541,560
<b>Total--Children &amp; Families</b>	\$ 327,158,631	\$ --	\$ 822,298	\$ --	\$ 327,980,929

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

	<b>FY 2026</b>					<b>FY 2026</b>
	<b>Governor's</b>	<b>Governor's</b>	<b>Legislative</b>	<b>Governor's</b>		<b>Approved</b>
	<b>Recommendation</b>	<b>Amendments</b>	<b>Changes</b>	<b>Vetoed</b>		<b>Budget</b>
Health & Environment--Health						
Adult Inpatient Behavioral Health Services	9,200,392	--	--	--		9,200,392
Assistance to Local Health Departments	19,566,236	--	(31,495)	--		19,534,741
Breast & Cervical Cancer Screening	500,000	--	--	--		500,000
Child Abuse Review & Evaluation	220,271	--	--	--		220,271
Children's Health Insurance Program	51,995,201	--	--	--		51,995,201
Family Health Services	115,000	--	--	--		115,000
FMAP Enhancement Project Investments	599,999	--	--	--		599,999
General Public Health Programs	613,916	--	--	--		613,916
Immunization Programs	5,500	--	--	--		5,500
Infant & Toddler Program	7,869,156	--	--	--		7,869,156
Medical Assistance	780,780,000	--	--	--		780,780,000
Pregnancy Maintenance Initiative	650,000	--	--	--		650,000
Rural Community Health Centers Residents	1,000,000	--	--	--		1,000,000
SIDS Network Grants	--	--	--	--		--
Smoking Cessation & Prevention Programs	169,230	--	--	--		169,230
Special Health Care Needs	303,537	--	--	--		303,537
Specialty Health Care Access	500,000	--	--	--		500,000
Teen Pregnancy Prevention	144,042	--	--	--		144,042
<b>Total--KDHE--Health</b>	<b>\$ 874,232,480</b>	<b>\$ --</b>	<b>\$ (31,495)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 874,200,985</b>
Kansas Office of Early Childhood						
Child Care Programs	--	--	--	--		--
Home Visiting Programs	--	--	--	--		--
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
Office of Veterans Services						
Veterans Claim Assistance Program	1,160,553	--	--	--		1,160,553
<b>Total--Human Services</b>	<b>\$ 2,584,790,170</b>	<b>\$ --</b>	<b>\$ (1,738,876)</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 2,583,051,294</b>
<b>Education</b>						
Department of Education						
Childcare Accelerator Grants	1,000,000	--	--	--		1,000,000
Pre-K Pilot	--	--	--	--		--
School Food Assistance	119,293	--	--	--		119,293
Virtual Math Education Program	320,000	--	--	--		320,000
<b>Total--Department of Education</b>	<b>\$ 1,439,293</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,439,293</b>
Board of Regents						
Student Aid, Grants & Scholarships	63,000	--	--	--		63,000
Teacher Scholarship Program	3,008,994	--	--	--		3,008,994
Governor's Scholarship Program	31,675	--	--	--		31,675
Kansas Promise Scholarship	18,234,281	--	--	--		18,234,281
Optometry Education Program	107,089	--	--	--		107,089
National Guard Ed. Assistance	6,717,675	--	--	--		6,717,675
Military Service Scholarship	2,526,687	--	--	--		2,526,687
Tuition Waivers	4,803,365	--	--	--		4,803,365
Kansas Work Study	546,813	--	--	--		546,813
Career Technical Workforce Grant	24,617	--	--	--		24,617
Nursing Service Scholarship	2,297,655	--	--	--		2,297,655
Nurse Educator Grant Program	754,533	--	--	--		754,533
Nursing Faculty & Supplies Grant	2,130,003	--	--	--		2,130,003
State Scholarships	1,533,737	--	--	--		1,533,737
Distinguished Scholars	25,000	--	--	--		25,000
Comprehensive Grants Program	40,429,249	--	--	--		40,429,249

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

	FY 2027					FY 2027
	Governor's	Governor's	Legislative	Governor's		Approved
	Recommendation	Amendments	Changes	Vetoed		Budget
<b>Health &amp; Environment--Health</b>						
Adult Inpatient Behavioral Health Services	5,000,000	--	5,000,000	--		10,000,000
Assistance to Local Health Departments	19,512,815	--	3,000,000	--		22,512,815
Breast & Cervical Cancer Screening	45,000	--	--	--		45,000
Child Abuse Review & Evaluation	140,231	--	--	--		140,231
Children's Health Insurance Program	66,836,512	--	--	--		66,836,512
Family Health Services	130,000	--	--	--		130,000
FMAP Enhancement Project Investments	--	--	--	--		--
General Public Health Programs	543,705	--	55,000	--		598,705
Immunization Programs	5,500	--	--	--		5,500
Infant & Toddler Program	12,532,779	--	(4,663,623)	--		7,869,156
Medical Assistance	775,000,000	--	3,037,394	--		778,037,394
Pregnancy Maintenance Initiative	304,692	--	--	--		304,692
Rural Community Health Centers Residents	--	--	--	--		--
SIDS Network Grants	122,106	--	--	--		122,106
Smoking Cessation & Prevention Programs	--	--	--	--		--
Special Health Care Needs	303,537	--	263,000	--		566,537
Specialty Health Care Access	--	--	550,000	--		550,000
Teen Pregnancy Prevention	144,042	--	--	--		144,042
<b>Total--KDHE--Health</b>	<b>\$ 880,620,919</b>	<b>\$ --</b>	<b>\$ 7,241,771</b>	<b>\$ --</b>		<b>\$ 887,862,690</b>
<b>Kansas Office of Early Childhood</b>						
Child Care Programs	14,537,220	--	--	--		14,537,220
Home Visiting Programs	10,625	--	--	--		10,625
<b>Total--Kansas Office of Early Childhood</b>	<b>\$ 14,547,845</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>		<b>\$ 14,547,845</b>
<b>Office of Veterans Services</b>						
Veterans Claim Assistance Program	1,000,000	--	250,000	--		1,250,000
<b>Total--Human Services</b>	<b>\$ 2,597,365,343</b>	<b>\$ --</b>	<b>\$ 78,324,679</b>	<b>\$ --</b>		<b>\$ 2,675,690,022</b>
<b>Education</b>						
<b>Department of Education</b>						
Childcare Accelerator Grants	--	--	--	--		--
Pre-K Pilot	2,219,916	--	(2,219,916)	--		--
School Food Assistance	119,293	--	--	--		119,293
Virtual Math Education Program	--	--	--	--		--
<b>Total--Department of Education</b>	<b>\$ 2,339,209</b>	<b>\$ --</b>	<b>\$ (2,219,916)</b>	<b>\$ --</b>		<b>\$ 119,293</b>
<b>Board of Regents</b>						
Student Aid, Grants & Scholarships	63,000	--	--	--		63,000
Teacher Scholarship Program	2,994,046	--	--	--		2,994,046
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	2,950,000	--	--	--		2,950,000
Kansas Work Study	546,813	--	--	--		546,813
Career Technical Workforce Grant	--	--	--	--		--
Nursing Service Scholarship	1,417,255	--	--	--		1,417,255
Nurse Educator Grant Program	188,126	--	--	--		188,126
Nursing Faculty & Supplies Grant	2,130,003	--	--	--		2,130,003
State Scholarships	1,010,919	--	--	--		1,010,919
Distinguished Scholars	25,000	--	--	--		25,000
Comprehensive Grants Program	40,258,338	--	--	--		40,258,338

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

	FY 2026 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	FY 2026 Approved Budget
<b>Board of Regents Cont'd.</b>					
ROTC Reimbursement Program	175,335	--	--	--	175,335
Kansas Education Opportunity Scholarships	3,817,932	--	--	--	3,817,932
EMERGE Program Assistance	3,079,080	--	--	--	3,079,080
Kansas Osteopathic Scholarships	2,811,000	--	--	--	2,811,000
Kansas Blueprint for Literacy	4,615,461	--	--	--	4,615,461
Need-Based Aid for Students	--	--	--	--	--
<b>Total--Board of Regents</b>	\$ 97,733,181	\$ --	\$ --	\$ --	\$ 97,733,181
<b>Emporia State University</b>					
Future Teacher Academy	40,000	--	--	--	40,000
SMART Kansas 21	449,196	--	--	--	449,196
Regional Stabilization	20,500	--	--	--	20,500
Program Reduction Expenses	1,500,000	--	--	--	1,500,000
Student Aid, Grants & Scholarships	1,379,627	--	--	--	1,379,627
<b>Total--Emporia State University</b>	\$ 3,389,323	\$ --	\$ --	\$ --	\$ 3,389,323
<b>Fort Hays State University</b>					
Kansas Academy of Math & Science	3,303	--	--	--	3,303
Student Aid, Grants & Scholarships	3,943,459	--	--	--	3,943,459
<b>Total--Fort Hays State University</b>	\$ 3,946,762	\$ --	\$ --	\$ --	\$ 3,946,762
<b>Kansas State University</b>					
Student Aid, Grants & Scholarships	4,669,307	--	--	--	4,669,307
<b>Kansas State University--ESARP</b>					
Agricultural Experiment & Extension	16,482	--	--	--	16,482
<b>KSU--Veterinary Medical Center</b>					
Veterinary Training Program for Rural KS	650,000	--	--	--	650,000
<b>University of Kansas</b>					
Student Aid, Grants & Scholarships	4,569,587	--	--	--	4,569,587
<b>University of Kansas Medical Center</b>					
Medical Student Scholarships	4,488,171	--	--	--	4,488,171
Rural Health Bridging	140,000	--	--	--	140,000
Rural Health Bridging Psychiatry	60,000	--	(30,000)	--	30,000
OBGYN Health Bridging	60,000	--	(30,000)	--	30,000
Specialty Medical Student Loan Program	5,661,071	--	--	--	5,661,071
Student Aid, Grants & Scholarships	1,291,943	--	(4,956)	--	1,286,987
<b>Total--KU Medical Center</b>	\$ 11,701,185	\$ --	\$ (64,956)	\$ --	\$ 11,636,229
<b>Wichita State University</b>					
Student Aid, Grants & Scholarships	4,833,657	--	--	--	4,833,657
<b>Subtotal--Regents</b>	\$ 131,509,484	\$ --	\$ (64,956)	\$ --	\$ 131,444,528
<b>Historical Society</b>					
Kansas Humanities Council	50,501	--	--	--	50,501
<b>Total--Education</b>	\$ 132,999,278	\$ --	\$ (64,956)	\$ --	\$ 132,934,322
<b>Public Safety</b>					
<b>Department of Corrections</b>					
Evidence-Based Juvenile Programs	14,104,790	--	16,800,000	--	30,904,790
Treatment Programs	529,000	--	--	--	529,000
<b>Total--Department of Corrections</b>	\$ 14,633,790	\$ --	\$ 16,800,000	\$ --	\$ 31,433,790

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

	FY 2027					FY 2027
	Governor's	Governor's	Legislative	Governor's		FY 2027
	Recommendation	Amendments	Changes	Veto		Approved
						Budget
<b>Board of Regents Cont'd.</b>						
ROTC Reimbursement Program	175,335	--	--	--		175,335
Kansas Education Opportunity Scholarships	1,700,000	--	--	--		1,700,000
EMERGE Program Assistance	2,200,000	--	--	--		2,200,000
Kansas Osteopathic Scholarships	1,000,000	--	--	--		1,000,000
Kansas Blueprint for Literacy	8,600,000	--	(5,900,000)	--		2,700,000
Need-Based Aid for Students	2,295,235	--	--	--		2,295,235
<b>Total--Board of Regents</b>	\$ <b>83,581,473</b>	\$ --	\$ <b>(5,900,000)</b>	\$ --	\$ --	\$ <b>77,681,473</b>
<b>Emporia State University</b>						
Future Teacher Academy	40,000	--	--	--		40,000
SMART Kansas 21	300,000	--	--	--		300,000
Regional Stabilization	20,500	--	(20,500)	--		--
Program Reduction Expenses	--	--	--	--		--
Student Aid, Grants & Scholarships	1,238,710	--	--	--		1,238,710
<b>Total--Emporia State University</b>	\$ <b>1,599,210</b>	\$ --	\$ <b>(20,500)</b>	\$ --	\$ --	\$ <b>1,578,710</b>
<b>Fort Hays State University</b>						
Kansas Academy of Math & Science	3,303	--	--	--		3,303
Student Aid, Grants & Scholarships	3,537,490	--	--	--		3,537,490
<b>Total--Fort Hays State University</b>	\$ <b>3,540,793</b>	\$ --	\$ --	\$ --	\$ --	\$ <b>3,540,793</b>
<b>Kansas State University</b>						
Student Aid, Grants & Scholarships	4,216,000	--	--	--		4,216,000
<b>Kansas State University--ESARP</b>						
Agricultural Experiment & Extension	16,482	--	--	--		16,482
<b>KSU--Veterinary Medical Center</b>						
Veterinary Training Program for Rural KS	650,000	--	--	--		650,000
<b>University of Kansas</b>						
Student Aid, Grants & Scholarships	4,099,160	--	--	--		4,099,160
<b>University of Kansas Medical Center</b>						
Medical Student Scholarships	4,488,171	--	--	--		4,488,171
Rural Health Bridging	140,000	--	--	--		140,000
Rural Health Bridging Psychiatry	30,000	--	--	--		30,000
OBGYN Health Bridging	30,000	--	--	--		30,000
Specialty Medical Student Loan Program	1,913,000	--	--	--		1,913,000
Student Aid, Grants & Scholarships	1,158,437	--	--	--		1,158,437
<b>Total--KU Medical Center</b>	\$ <b>7,759,608</b>	\$ --	\$ --	\$ --	\$ --	\$ <b>7,759,608</b>
<b>Wichita State University</b>						
Student Aid, Grants & Scholarships	4,346,340	--	--	--		4,346,340
<b>Subtotal--Regents</b>	\$ <b>109,809,066</b>	\$ --	\$ <b>(5,920,500)</b>	\$ --	\$ --	\$ <b>103,888,566</b>
<b>Historical Society</b>						
Kansas Humanities Council	50,501	--	--	--		50,501
<b>Total--Education</b>	\$ <b>112,198,776</b>	\$ --	\$ <b>(8,140,416)</b>	\$ --	\$ --	\$ <b>104,058,360</b>
<b>Public Safety</b>						
<b>Department of Corrections</b>						
Evidence-Based Juvenile Programs	12,242,794	(5,500,000)	(500,000)	--		6,242,794
Treatment Programs	529,000	--	--	--		529,000
<b>Total--Department of Corrections</b>	\$ <b>12,771,794</b>	\$ <b>(5,500,000)</b>	\$ <b>(500,000)</b>	\$ --	\$ --	\$ <b>6,771,794</b>

**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
	Recommendation	Amendments	Changes	Vetoed	Budget
Correctional Facilities					
Claims	13,818	--	--	--	13,818
Adjutant General					
Shooting Team Grant	200	--	--	--	200
Military Emergency Relief	9,881	--	--	--	9,881
<b>Total--Adjutant General</b>	<b>\$ 10,081</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 10,081</b>
Sentencing Commission					
Substance Abuse Treatment	11,246,296	--	1,763,548	--	13,009,844
<b>Total--Public Safety</b>	<b>\$ 25,903,985</b>	<b>\$ --</b>	<b>\$ 18,563,548</b>	<b>\$ --</b>	<b>\$ 44,467,533</b>
<b>Total--Other Asst., Grants &amp; Benefits</b>	<b>\$ 2,842,026,699</b>	<b>\$ --</b>	<b>\$ 16,759,716</b>	<b>\$ --</b>	<b>\$ 2,858,786,415</b>

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

	FY 2027				FY 2027
	Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Veto	Approved Budget
Correctional Facilities					
Claims	13,893	--	--	--	13,893
Adjutant General					
Shooting Team Grant	200	--	--	--	200
Military Emergency Relief	9,881	--	--	--	9,881
<b>Total--Adjutant General</b>	\$ 10,081	\$ --	\$ --	\$ --	\$ 10,081
Sentencing Commission					
Substance Abuse Treatment	11,112,149	--	--	--	11,112,149
<b>Total--Public Safety</b>	\$ 23,907,917	\$ (5,500,000)	\$ (500,000)	\$ --	\$ 17,907,917
<b>Total--Other Asst., Grants &amp; Benefits</b>	\$ 2,766,370,500	\$ (5,500,000)	\$ 82,571,058	\$ (3,000,000)	\$ 2,840,441,558

## 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 Veto	FY 2026 Approved Budget
<b>General Government</b>					
Department of Administration	94,386,819	--	--	--	94,386,819
Department of Commerce	250,000	--	--	--	250,000
Judiciary	625,000	--	(325,000)	--	300,000
<b>Total--General Government</b>	<b>\$ 95,261,819</b>	<b>\$ --</b>	<b>\$ (325,000)</b>	<b>\$ --</b>	<b>\$ 94,936,819</b>
<b>Human Services</b>					
Department for Aging & Disability Services	25,702,598	--	--	--	25,702,598
Osawatomie State Hospital	55,000	--	--	--	55,000
<b>Subtotal--KDADS</b>	<b>\$ 25,757,598</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 25,757,598</b>
Department for Children & Families	900,000	--	--	--	900,000
Department of Labor	1,160,000	--	--	--	1,160,000
Office of Veterans Services	22,903,233	--	--	--	22,903,233
<b>Total--Human Services</b>	<b>\$ 50,720,831</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 50,720,831</b>
<b>Education</b>					
School for the Blind	3,047,560	--	--	--	3,047,560
School for the Deaf	3,995,818	--	--	--	3,995,818
<b>Subtotal--Department of Education</b>	<b>\$ 7,043,378</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 7,043,378</b>
Board of Regents	2,493,450	--	--	--	2,493,450
Emporia State University	22,805,093	--	--	--	22,805,093
Fort Hays State University	34,465,455	--	--	--	34,465,455
Kansas State University	208,661,070	--	--	--	208,661,070
Kansas State University--ESARP	4,218,500	--	--	--	4,218,500
KSU--Veterinary Medical Center	1,039,539	--	--	--	1,039,539
Pittsburg State University	45,224,845	--	--	--	45,224,845
University of Kansas	144,082,185	--	--	--	144,082,185
University of Kansas Medical Center	124,799,157	--	--	--	124,799,157
Wichita State University	229,979,699	--	--	--	229,979,699
<b>Subtotal--Regents</b>	<b>\$ 817,768,993</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 817,768,993</b>
Historical Society	586,019	--	--	--	586,019
<b>Total--Education</b>	<b>\$ 825,398,390</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 825,398,390</b>
<b>Public Safety</b>					
Department of Corrections	11,717,755	--	--	--	11,717,755
El Dorado Correctional Facility	83,281	--	--	--	83,281
Ellsworth Correctional Facility	96,681	--	--	--	96,681
Lansing Correctional Facility	261,050	--	--	--	261,050
Larned State Correctional Facility	575,965	--	--	--	575,965
Norton Correctional Facility	180,754	--	--	--	180,754
Topeka Correctional Facility	20	--	--	--	20
Kansas Juvenile Correctional Complex	1,550,798	--	--	--	1,550,798
<b>Subtotal--Corrections</b>	<b>\$ 14,466,304</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 14,466,304</b>
Adjutant General	21,541,289	--	--	--	21,541,289
Highway Patrol	27,271,037	--	--	--	27,271,037
Kansas Bureau of Investigation	300,000	--	--	--	300,000
<b>Total--Public Safety</b>	<b>\$ 63,578,630</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 63,578,630</b>

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

	FY 2027 Governor's Recommendation	Governor's Amendments	Legislative Changes	Governor's Vetoes	FY 2027 Approved Budget
<b>General Government</b>					
Department of Administration	87,197,150	--	7,000,000	--	94,197,150
Department of Commerce	100,000	--	--	--	100,000
Judiciary	300,000	--	(300,000)	--	--
<b>Total--General Government</b>	<b>\$ 87,597,150</b>	<b>\$ --</b>	<b>\$ 6,700,000</b>	<b>\$ --</b>	<b>\$ 94,297,150</b>
<b>Human Services</b>					
Department for Aging & Disability Services	9,847,349	--	(1,000,000)	--	8,847,349
Osawatomic State Hospital	55,000	--	--	--	55,000
<b>Subtotal--KDADS</b>	<b>\$ 9,902,349</b>	<b>\$ --</b>	<b>\$ (1,000,000)</b>	<b>\$ --</b>	<b>\$ 8,902,349</b>
Department for Children & Families	--	--	--	--	--
Department of Labor	1,160,000	--	--	--	1,160,000
Office of Veterans Services	6,055,633	--	--	--	6,055,633
<b>Total--Human Services</b>	<b>\$ 17,117,982</b>	<b>\$ --</b>	<b>\$ (1,000,000)</b>	<b>\$ --</b>	<b>\$ 16,117,982</b>
<b>Education</b>					
School for the Blind	3,518,415	--	87,272	--	3,605,687
School for the Deaf	5,664,240	--	(470,429)	--	5,193,811
<b>Subtotal--Department of Education</b>	<b>\$ 9,182,655</b>	<b>\$ --</b>	<b>\$ (383,157)</b>	<b>\$ --</b>	<b>\$ 8,799,498</b>
Board of Regents	88,700,000	--	--	--	88,700,000
Emporia State University	26,847,276	--	--	--	26,847,276
Fort Hays State University	2,459,671	--	--	--	2,459,671
Kansas State University	70,264,069	--	5,000,000	--	75,264,069
Kansas State University--ESARP	5,716,065	--	--	--	5,716,065
KSU--Veterinary Medical Center	672,461	--	--	--	672,461
Pittsburg State University	4,540,000	--	--	--	4,540,000
University of Kansas	22,999,677	--	--	--	22,999,677
University of Kansas Medical Center	81,352,906	--	--	--	81,352,906
Wichita State University	7,948,000	--	--	--	7,948,000
<b>Subtotal--Regents</b>	<b>\$ 311,500,125</b>	<b>\$ --</b>	<b>\$ 5,000,000</b>	<b>\$ --</b>	<b>\$ 316,500,125</b>
Historical Society	1,250,000	--	1,593,750	(1,000,000)	1,843,750
<b>Total--Education</b>	<b>\$ 321,932,780</b>	<b>\$ --</b>	<b>\$ 6,210,593</b>	<b>\$ (1,000,000)</b>	<b>\$ 327,143,373</b>
<b>Public Safety</b>					
Department of Corrections	11,213,641	--	--	--	11,213,641
El Dorado Correctional Facility	--	--	--	--	--
Ellsworth Correctional Facility	--	--	--	--	--
Lansing Correctional Facility	--	--	--	--	--
Larned State Correctional Facility	--	--	--	--	--
Norton Correctional Facility	--	--	--	--	--
Topeka Correctional Facility	--	--	--	--	--
Kansas Juvenile Correctional Complex	--	--	--	--	--
<b>Subtotal--Corrections</b>	<b>\$ 11,213,641</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 11,213,641</b>
Adjutant General	10,000,000	--	--	--	10,000,000
Highway Patrol	32,721,465	--	(31,525,589)	--	1,195,876
Kansas Bureau of Investigation	300,000	--	--	--	300,000
<b>Total--Public Safety</b>	<b>\$ 54,235,106</b>	<b>\$ --</b>	<b>\$ (31,525,589)</b>	<b>\$ --</b>	<b>\$ 22,709,517</b>

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

	<u>FY 2026 Governor's Recommendation</u>	<u>Governor's Amendments</u>	<u>Legislative Changes</u>	<u>Governor's Vetoes</u>	<u>FY 2026 Approved Budget</u>
<b>Agriculture &amp; Natural Resources</b>					
Kansas State Fair	1,521,529	--	--	--	1,521,529
Department of Wildlife & Parks	34,016,901	--	--	--	34,016,901
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 35,538,430</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 35,538,430</b>
<b>Transportation</b>					
Kansas Department of Transportation	1,673,171,900	--	--	--	1,673,171,900
<b>Total--Transportation</b>	<b>\$ 1,673,171,900</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,673,171,900</b>
<b>Total Expenditures</b>	<b>\$ 2,743,670,000</b>	<b>\$ --</b>	<b>\$ (325,000)</b>	<b>\$ --</b>	<b>\$ 2,743,345,000</b>

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

	<u>FY 2027 Governor's Recommendation</u>	<u>Governor's Amendments</u>	<u>Legislative Changes</u>	<u>Governor's Vetoes</u>	<u>FY 2027 Approved Budget</u>
<b>Agriculture &amp; Natural Resources</b>					
Kansas State Fair	1,001,982	--	350,000	(350,000)	1,001,982
Department of Wildlife & Parks	26,192,205	--	--	--	26,192,205
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 27,194,187</b>	<b>\$ --</b>	<b>\$ 350,000</b>	<b>\$ (350,000)</b>	<b>\$ 27,194,187</b>
<b>Transportation</b>					
Kansas Department of Transportation	989,321,690	--	477,829	--	989,799,519
<b>Total--Transportation</b>	<b>\$ 989,321,690</b>	<b>\$ --</b>	<b>\$ 477,829</b>	<b>\$ --</b>	<b>\$ 989,799,519</b>
<b>Total Expenditures</b>	<b>\$ 1,497,398,895</b>	<b>\$ --</b>	<b>\$ (18,787,167)</b>	<b>\$ (1,350,000)</b>	<b>\$ 1,477,261,728</b>

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

	<b>FY 2026 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Veto</b>	<b>FY 2026 Approved Budget</b>
<b>General Government</b>					
Department of Administration	66,365,012	--	--	--	66,365,012
Judiciary	625,000	--	(325,000)	--	300,000
<b>Total--General Government</b>	<b>\$ 66,990,012</b>	<b>\$ --</b>	<b>\$ (325,000)</b>	<b>\$ --</b>	<b>\$ 66,665,012</b>
<b>Human Services</b>					
Department for Aging & Disability Services	12,115,212	--	--	--	12,115,212
Osawatomie State Hospital	45,000	--	--	--	45,000
<b>Subtotal--KDADS</b>	<b>\$ 12,160,212</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 12,160,212</b>
Department of Labor	696,000	--	--	--	696,000
Office of Veterans Services	693,528	--	--	--	693,528
<b>Total--Human Services</b>	<b>\$ 13,549,740</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 13,549,740</b>
<b>Education</b>					
Emporia State University	2,330,027	--	--	--	2,330,027
Fort Hays State University	15,260,384	--	--	--	15,260,384
Kansas State University	13,588,346	--	--	--	13,588,346
Pittsburg State University	8,182,738	--	--	--	8,182,738
University of Kansas	5,071,964	--	--	--	5,071,964
University of Kansas Medical Center	74,894,484	--	--	--	74,894,484
Wichita State University	12,905,005	--	--	--	12,905,005
<b>Subtotal--Regents</b>	<b>\$ 132,232,948</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 132,232,948</b>
Historical Society	386,019	--	--	--	386,019
<b>Total--Education</b>	<b>\$ 132,618,967</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 132,618,967</b>
<b>Public Safety</b>					
Department of Corrections	7,280,808	--	--	--	7,280,808
Adjutant General	3,614,876	--	--	--	3,614,876
Highway Patrol	--	--	--	--	--
Kansas Bureau of Investigation	300,000	--	--	--	300,000
<b>Total--Public Safety</b>	<b>\$ 11,195,684</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 11,195,684</b>
<b>Agriculture &amp; Natural Resources</b>					
Kansas State Fair	365,152	--	--	--	365,152
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ 365,152</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 365,152</b>
<b>Total Expenditures</b>	<b>\$ 224,719,555</b>	<b>\$ --</b>	<b>\$ (325,000)</b>	<b>\$ --</b>	<b>\$ 224,394,555</b>

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

	<b>FY 2027 Governor's Recommendation</b>	<b>Governor's Amendments</b>	<b>Legislative Changes</b>	<b>Governor's Vetoes</b>	<b>FY 2027 Approved Budget</b>
<b>General Government</b>					
Department of Administration	61,573,150	--	7,000,000	--	68,573,150
Judiciary	300,000	--	(300,000)	--	--
<b>Total--General Government</b>	<b>\$ 61,873,150</b>	<b>\$ --</b>	<b>\$ 6,700,000</b>	<b>\$ --</b>	<b>\$ 68,573,150</b>
<b>Human Services</b>					
Department for Aging & Disability Services	96	--	--	--	96
Osawatomie State Hospital	45,000	--	--	--	45,000
<b>Subtotal--KDADS</b>	<b>\$ 45,096</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 45,096</b>
Department of Labor	696,000	--	--	--	696,000
Office of Veterans Services	201,980	--	--	--	201,980
<b>Total--Human Services</b>	<b>\$ 943,076</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 943,076</b>
<b>Education</b>					
Emporia State University	--	--	--	--	--
Fort Hays State University	--	--	--	--	--
Kansas State University	1,750,000	--	--	--	1,750,000
Pittsburg State University	--	--	--	--	--
University of Kansas	--	--	--	--	--
University of Kansas Medical Center	8,495	--	--	--	8,495
Wichita State University	--	--	--	--	--
<b>Subtotal--Regents</b>	<b>\$ 1,758,495</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 1,758,495</b>
Historical Society	831,250	--	(406,250)	--	425,000
<b>Total--Education</b>	<b>\$ 2,589,745</b>	<b>\$ --</b>	<b>\$ (406,250)</b>	<b>\$ --</b>	<b>\$ 2,183,495</b>
<b>Public Safety</b>					
Department of Corrections	6,475,883	--	--	--	6,475,883
Adjutant General	3,500,000	--	--	--	3,500,000
Highway Patrol	26,800,000	--	(26,800,000)	--	--
Kansas Bureau of Investigation	300,000	--	--	--	300,000
<b>Total--Public Safety</b>	<b>\$ 37,075,883</b>	<b>\$ --</b>	<b>\$ (26,800,000)</b>	<b>\$ --</b>	<b>\$ 10,275,883</b>
<b>Agriculture &amp; Natural Resources</b>					
Kansas State Fair	--	--	350,000	(350,000)	--
<b>Total--Agriculture &amp; Natural Resources</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 350,000</b>	<b>\$ (350,000)</b>	<b>\$ --</b>
<b>Total Expenditures</b>	<b>\$ 102,481,854</b>	<b>\$ --</b>	<b>\$ (20,156,250)</b>	<b>\$ (350,000)</b>	<b>\$ 81,975,604</b>

## Schedule 7--Authorized Positions by Agency

	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>	<u>FY 2027</u> <u>Gov. Rec.</u>	<u>FY 2027</u> <u>Leg. Adj.</u>	<u>FY 2027</u> <u>Approved</u>
<b>General Government</b>						
Department of Administration	467.99	--	467.99	470.31	--	470.31
Office of Administrative Hearings	14.00	--	14.00	14.00	--	14.00
Office of Information Technology Services	184.50	--	184.50	184.50	--	184.50
Office of the Child Advocate	7.00	--	7.00	7.00	--	7.00
Kansas Corporation Commission	204.75	(0.20)	204.55	204.75	(0.20)	204.55
Citizens Utility Ratepayer Board	9.00	--	9.00	9.00	--	9.00
Kansas Human Rights Commission	19.00	--	19.00	19.00	--	19.00
Board of Indigents Defense Services	285.00	0.23	285.23	285.00	0.23	285.23
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	317.00	--	317.00	317.00	--	317.00
Kansas Lottery	91.00	(5.00)	86.00	91.00	(5.00)	86.00
Kansas Racing & Gaming Commission	119.50	--	119.50	119.50	--	119.50
Department of Revenue	1,049.78	(10.60)	1,039.18	1,049.78	(28.63)	1,021.15
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	116.00	--	116.00
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	14.50	--	14.50	14.50	--	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	1.00	--	1.00
Board of Pharmacy	19.00	--	19.00	19.00	--	19.00
Real Estate Appraisal Board	3.00	--	3.00	2.00	--	2.00
Kansas Real Estate Commission	12.00	--	12.00	12.00	--	12.00
Board of Technical Professions	5.00	--	5.00	6.00	(1.00)	5.00
Board of Veterinary Examiners	3.80	--	3.80	3.80	--	3.80
Office of the Governor	55.55	--	55.55	55.55	--	55.55
Attorney General	206.10	8.50	214.60	206.10	10.50	216.60
Kansas Department of Insurance	135.00	--	135.00	135.00	--	135.00
Secretary of State	42.47	(0.47)	42.00	42.47	(0.47)	42.00
State Treasurer	40.00	--	40.00	40.00	1.00	41.00
Legislative Coordinating Council	11.00	--	11.00	11.00	--	11.00
Legislature	242.45	(1.00)	241.45	77.45	167.00	244.45
Legislative Research Department	44.00	--	44.00	44.00	--	44.00
Legislative Division of Post Audit	25.50	--	25.50	25.50	--	25.50
Revisor of Statutes	33.50	--	33.50	33.50	--	33.50
Judiciary	2,038.50	(1.50)	2,037.00	2,043.50	(3.50)	2,040.00
Judicial Council	5.00	--	5.00	5.00	--	5.00
<b>Total--General Government</b>	<b>6,099.74</b>	<b>(10.04)</b>	<b>6,089.70</b>	<b>5,943.06</b>	<b>139.93</b>	<b>6,082.99</b>

**Schedule 7--Authorized Positions by Agency**

	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>	<u>FY 2027</u> <u>Gov. Rec.</u>	<u>FY 2027</u> <u>Leg. Adj.</u>	<u>FY 2027</u> <u>Approved</u>
<b>Human Services</b>						
Department for Aging & Disability Services	364.50	--	364.50	354.50	--	354.50
Kansas Neurological Institute	464.80	--	464.80	464.80	--	464.80
Larned State Hospital	733.50	--	733.50	733.50	--	733.50
Osawatomie State Hospital	407.95	--	407.95	407.95	--	407.95
Parsons State Hospital	505.20	--	505.20	505.20	--	505.20
South Central Regional Mental Health Hospital	--	--	--	400.50	--	400.50
<b>Subtotal--KDADS</b>	<b>2,475.95</b>	<b>--</b>	<b>2,475.95</b>	<b>2,866.45</b>	<b>--</b>	<b>2,866.45</b>
Department for Children & Families	2,588.73	--	2,588.73	2,559.73	--	2,559.73
Health & Environment--Health	1,393.85	--	1,393.85	1,345.85	--	1,345.85
Kansas Office of Early Childhood	--	--	--	88.00	--	88.00
Department of Labor	404.10	--	404.10	404.60	--	404.60
Office of Veterans Services	376.00	--	376.00	376.00	--	376.00
Kansas Guardianship Program	10.00	--	10.00	10.00	--	10.00
<b>Total--Human Services</b>	<b>7,248.63</b>	<b>--</b>	<b>7,248.63</b>	<b>7,650.63</b>	<b>--</b>	<b>7,650.63</b>
<b>Education</b>						
Department of Education	262.85	--	262.85	255.30	--	255.30
School for the Blind	89.50	--	89.50	89.50	--	89.50
School for the Deaf	140.55	--	140.55	140.55	--	140.55
<b>Subtotal--Board of Education</b>	<b>492.90</b>	<b>--</b>	<b>492.90</b>	<b>485.35</b>	<b>--</b>	<b>485.35</b>
Board of Regents	58.00	--	58.00	58.00	--	58.00
Emporia State University	701.70	(1.50)	700.20	701.70	(1.50)	700.20
Fort Hays State University	1,011.00	(18.00)	993.00	1,011.00	(18.00)	993.00
Kansas State University	3,721.00	(69.50)	3,651.50	3,721.00	(69.50)	3,651.50
Kansas State University--ESARP	1,148.00	--	1,148.00	1,148.00	--	1,148.00
KSU--Veterinary Medical Center	654.00	(17.00)	637.00	654.00	(17.00)	637.00
Pittsburg State University	801.89	0.03	801.92	801.89	0.03	801.92
University of Kansas	5,006.00	--	5,006.00	5,006.00	--	5,006.00
University of Kansas Medical Center	3,963.35	(141.75)	3,821.60	3,988.35	(166.75)	3,821.60
Wichita State University	2,740.72	(21.87)	2,718.85	2,740.72	(21.87)	2,718.85
<b>Subtotal--Regents</b>	<b>19,805.66</b>	<b>(269.59)</b>	<b>19,536.07</b>	<b>19,830.66</b>	<b>(294.59)</b>	<b>19,536.07</b>
Historical Society	76.50	3.50	80.00	78.50	1.50	80.00
State Library	29.50	--	29.50	29.50	--	29.50
<b>Total--Education</b>	<b>20,404.56</b>	<b>(266.09)</b>	<b>20,138.47</b>	<b>20,424.01</b>	<b>(293.09)</b>	<b>20,130.92</b>
<b>Public Safety</b>						
Department of Corrections	552.50	--	552.50	552.50	--	552.50
El Dorado Correctional Facility	489.00	--	489.00	489.00	--	489.00
Ellsworth Correctional Facility	239.00	--	239.00	239.00	--	239.00
Hutchinson Correctional Facility	504.00	--	504.00	504.00	--	504.00
Lansing Correctional Facility	480.00	--	480.00	480.00	--	480.00
Larned State Correctional Facility	190.00	--	190.00	190.00	--	190.00
Norton Correctional Facility	257.00	--	257.00	257.00	--	257.00
Topeka Correctional Facility	268.00	--	268.00	268.00	--	268.00
Winfield Correctional Facility	257.00	--	257.00	257.00	--	257.00
Kansas Juvenile Correctional Complex	248.50	--	248.50	248.50	--	248.50
<b>Subtotal--Corrections</b>	<b>3,485.00</b>	<b>--</b>	<b>3,485.00</b>	<b>3,485.00</b>	<b>--</b>	<b>3,485.00</b>

### Schedule 7--Authorized Positions by Agency

	<u>FY 2026</u> <u>Gov. Rec.</u>	<u>FY 2026</u> <u>Leg. Adj.</u>	<u>FY 2026</u> <u>Approved</u>	<u>FY 2027</u> <u>Gov. Rec.</u>	<u>FY 2027</u> <u>Leg. Adj.</u>	<u>FY 2027</u> <u>Approved</u>
Adjutant General	299.40	(0.03)	299.37	299.40	(0.03)	299.37
Emergency Medical Services Board	14.00	--	14.00	14.00	--	14.00
State Fire Marshal	76.00	--	76.00	76.00	--	76.00
Highway Patrol	880.00	--	880.00	880.00	--	880.00
Kansas Bureau of Investigation	409.50	--	409.50	409.50	--	409.50
Comm. on Peace Officers Standards & Training	7.00	--	7.00	7.00	--	7.00
Sentencing Commission	15.00	--	15.00	15.00	--	15.00
State 911 Board	14.00	--	14.00	14.00	--	14.00
<b>Total--Public Safety</b>	<b>5,199.90</b>	<b>(0.03)</b>	<b>5,199.87</b>	<b>5,199.90</b>	<b>(0.03)</b>	<b>5,199.87</b>
<b>Agriculture &amp; Natural Resources</b>						
Department of Agriculture	360.70	--	360.70	360.70	--	360.70
Health & Environment--Environment	398.38	(0.18)	398.20	398.38	(0.18)	398.20
Kansas State Fair	27.00	--	27.00	27.00	--	27.00
Kansas Water Office	24.00	--	24.00	24.00	--	24.00
Department of Wildlife & Parks	465.00	--	465.00	473.00	(8.00)	465.00
<b>Total--Agriculture &amp; Natural Resources</b>	<b>1,275.08</b>	<b>(0.18)</b>	<b>1,274.90</b>	<b>1,283.08</b>	<b>(8.18)</b>	<b>1,274.90</b>
<b>Transportation</b>						
Kansas Department of Transportation	2,345.00	--	2,345.00	2,345.00	--	2,345.00
<b>Total--Transportation</b>	<b>2,345.00</b>	<b>--</b>	<b>2,345.00</b>	<b>2,345.00</b>	<b>--</b>	<b>2,345.00</b>
<b>Total--Positions</b>	<b>42,572.91</b>	<b>(276.34)</b>	<b>42,296.57</b>	<b>42,845.68</b>	<b>(161.37)</b>	<b>42,684.31</b>