



May 21, 2026

To: Legislative Coordinating Council and Governor Laura Kelly

From: Kansas Legislative Research Department and Division of the Budget

Re: Spring 2026 Education Consensus Estimates for FY 2026, FY 2027, and FY 2028

SPRING 2026 EDUCATION CONSENSUS ESTIMATES

On April 6, 2026, the Education Consensus Group¹ met to revise the estimates for seven major areas of K-12 education finance for FY 2026, FY 2027, and FY 2028. The education caseloads estimate includes expenditures for State Foundation Aid, Supplemental State Aid, Capital Outlay State Aid, Capital Improvement State Aid, Special Education State Aid, Kansas Public Employees Retirement System (KPERs) contributions for USD employees, and KPERs contributions for non-USD employees². A chart summarizing the estimates for FY 2026 through FY 2028 is included at the end of this memorandum. Both the memorandum and the chart detail expenditure changes in two ways: 1) looking at overall totals for all seven categories, and 2) looking at expenditures of the five categories outside of KPERs contributions (referred to as “School Finance”).

The starting point for the Spring 2026 estimate was the budget approved by the 2026 Legislature, as represented in 2026 HB 2513. The estimate for FY 2026 is a decrease of \$41.3 million, including a decrease of \$40.9 million State General Fund (SGF), as compared with the FY 2026 approved amount. The estimate for FY 2027 is a decrease of \$47.0 million, including a decrease of \$51.0 million SGF, as compared with the FY 2027 approved amount. **The combined estimate for FY 2026 and FY 2027 is a decrease of \$88.3 million, including a decrease of \$91.9 million SGF, from the amount approved by the 2026 Legislature.**

While the Education Consensus Group provides estimates based on current law, the Kansas School Equity and Enhancement Act (KSEEA) will expire on July 1, 2027. To provide for budget planning, the Spring 2026 Education Consensus Estimate does include a revised estimate for FY 2028 based on KSEEA. FY 2028 was not appropriated in 2026 HB 2513. The estimate for FY 2028 is a decrease of \$48.8 million, including a decrease of \$53.2 million SGF, compared with the amount estimated by the Fall 2025 Education Consensus Group.

1 The Education Consensus Group is composed of representatives from the Division of the Budget (DOB) and Kansas Legislative Research Department (KLRD), with representatives from the State Department of Education (KSDE) providing input during the estimating process.

2 KPERs–Non-USDs includes employees of community colleges, technical colleges, school district interlocals, and educational associations.

FY 2026

Overall, the Spring 2026 Education Consensus estimate includes \$5.9 billion, including \$4.8 billion SGF, in FY 2026. This is a decrease of \$41.3 million all funds, or 0.7 percent, and a decrease of \$40.9 million SGF, or 0.8 percent, below the approved amount. This includes an increase in KPERS–USDs of \$1.4 million SGF, for a total of \$522.2 million SGF; a decrease in KPERS–Non-USDs of \$498,095 SGF, for a total of \$74.9 million, including \$33.5 million SGF; and all the changes that occur within the School Finance section of the Education Consensus estimate.

For School Finance, the Spring 2026 Education Consensus estimate includes \$5.3 billion, including \$4.2 billion SGF, in FY 2026. This is a decrease of \$42.1 million all funds, or 0.8 percent, and a decrease of \$41.7 million SGF, or 1.0 percent, below the approved amount. Outside of State Foundation Aid (discussed below), there is a decrease of \$15.9 million for Capital Outlay State Aid, for a total of \$93.1 million SGF, and a decrease of \$15.0 million for Capital Improvement State Aid, for a total of \$180.0 million SGF. Both Supplemental State Aid (\$595.0 million SGF) and Special Education State Aid (\$611.2 million SGF) remain at the amounts approved by the 2026 Legislature.

State Foundation Aid

For State Foundation Aid, the estimate includes expenditures of \$3.8 billion, including \$2.8 billion SGF, in FY 2026. This is an all funds decrease of \$11.2 million, including a decrease of \$10.8 million SGF, below the FY 2026 approved amount.

The overall decrease is primarily attributable to an anticipated decrease in student weighted FTE amounts from an estimated 663,000 to 661,000 in FY 2026. The most notable changes occur in the Bilingual and At-Risk weightings. The change in the Bilingual weighted FTE reflects a decrease of student participation in bilingual services, which could be influenced by a range of factors, including, but not limited to, federal policy changes and community-level or family considerations as to how to identify language use. The At-Risk weighted FTE change may be attributed to more school districts opting into Community Eligibility Provision (CEP), as well as a decline in the number of families completing and submitting free lunch application forms. Compared with FY 2025, these two weightings together represent an estimated decrease of approximately 2,500 weighted FTE in FY 2026.

The statewide 20-mill levy estimate also dropped by \$400,000, which is primarily attributable to final property valuations being slightly lower than preliminary valuations in FY 2026.

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

FY 2027

Overall, the Spring 2026 Education Consensus estimate includes \$6.0 billion, including \$4.9 billion SGF, for FY 2027. This is a decrease of \$47.0 million all funds, or 0.8 percent, and a decrease of \$51.0 million SGF, or 1.0 percent, below the approved amount. From FY 2026, it is

an increase of \$140.4 million, or 2.4 percent, in all funds and an SGF increase of \$106.4 million, or 2.2 percent. This includes expenditures of \$521.2 million SGF for KPERS–USDs and \$75.8 million, including 34.4 million SGF, for KPERS–Non-USDs, which are the same as the Fall 2025 Education Consensus estimate. All changes in the estimate are within the School Finance section.

For School Finance, the Spring 2026 Education Consensus estimate includes \$5.4 billion, including \$4.3 billion SGF, for FY 2027. This includes a decrease of \$41.0 million all funds, or 0.8 percent, and a decrease of \$45.0 million SGF, or 1.0 percent, below the approved amount. From FY 2026, it is an increase of \$140.5 million, or 2.7 percent, in all funds, and an SGF increase of \$106.4 million, or 2.5 percent. Outside of State Foundation Aid (discussed below), there is a decrease of \$7.0 million for Capital Outlay State Aid, for a total of \$105.5 million SGF, and a decrease of \$20.0 million for Capital Improvement State Aid, for a total of \$175.0 million SGF. Both Supplemental State Aid (\$613.0 million SGF) and Special Education State Aid (\$617.0 million SGF) remain at the amounts approved by the 2026 Legislature.

State Foundation Aid

For State Foundation Aid, the estimate includes expenditures of \$3.9 billion, including \$2.8 billion SGF, for FY 2027. This is an all funds decrease of \$20.0 million, including a decrease of \$24.0 million SGF, below the approved amount for FY 2027.

The overall decrease is mainly attributable to an estimated decrease in student weighted FTE amounts from the previous estimate for FY 2027. This is a decrease of 3,000 weighted FTE from the Fall 2025 Education Consensus estimate. It is uncertain whether the reduction in At-Risk and Bilingual weightings in FY 2026 will rebound in FY 2027, as the policies and choices occurring at the federal and local level will likely still be in place in FY 2027. The Consensus Group does estimate that the number of student weighted FTE will remain flat from FY 2026 to FY 2027 at 661,000. The SGF decrease is also partially due to increased revenue estimates for the statewide 20-mills levy, which reduces the amount of SGF needed for State Foundation Aid.

The BASE for FY 2027 is \$5,778 per student. This is an increase of \$163, or 2.9 percent, from FY 2026. There will be no more adjustments to the BASE amount for FY 2027.

FY 2028

The Consensus Group does its estimates based on current law, so although KSEEA will expire on July 1, 2027, the Consensus Group did include a revised estimate for FY 2028, which is based on KSEEA. FY 2028 was not included in 2026 HB 2513, so the comparisons will be against the Fall 2025 Education Consensus, rather than against the approved amounts.

Overall, the Spring 2026 Education Consensus estimate includes \$6.1 billion, including \$5.0 billion SGF, for FY 2028. This is a decrease of \$48.8 million all funds, or 0.8 percent, and a decrease of \$53.2 million SGF, or 1.1 percent, below the Fall 2025 Education Consensus amount for FY 2028. From FY 2027, it is an increase of \$191.2 million, or 3.2 percent, in all funds and an SGF increase of \$161.3 million, or 3.3 percent. This includes expenditures of \$539.5 million SGF KPERS–USDs and \$78.9 million, including \$37.4 million SGF, for KPERS–Non-USDs, which are the same as the Fall 2025 Education Consensus estimate. All changes in the estimate are within the School Finance section.

For School Finance, the Spring 2026 Education Consensus estimate includes \$5.5 billion, including \$4.4 billion SGF, for FY 2028. This includes a decrease of \$48.8 million all funds, or 0.9 percent, and a decrease of \$53.2 million SGF, or 1.2 percent, below the Fall 2025 Education Consensus amount for FY 2028. From FY 2027, it is an increase of \$170.0 million, or 3.1 percent, in all funds, and an SGF increase of \$140.0 million, or 3.2 percent. Outside of State Foundation Aid (discussed below), there is a decrease of \$10.0 million for Capital Outlay State Aid, for a total of \$105.0 million SGF, and a decrease of \$25.0 million for Capital Improvement State Aid, for a total of \$170.0 million SGF. Both Supplemental State Aid (\$630.0 million SGF) and Special Education State Aid (\$617.0 million SGF) remain at the amounts approved by the 2026 Legislature.

State Foundation Aid

For State Foundation Aid, the estimate includes expenditures of \$4.0 billion, including \$2.9 billion SGF, for FY 2028. This is an all funds decrease of \$19.8 million, including a decrease of \$24.2 million SGF, below the Fall 2025 Education Consensus amount for FY 2028.

The overall decrease is mainly attributable to an estimated decrease in student weighted FTE amounts from the previous estimate for FY 2028. This is a decrease of 3,000 weighted FTE from the Fall 2025 Education Consensus estimate. It is uncertain whether the reduction in At-Risk and Bilingual weightings in FY 2026 will rebound by FY 2028, as the policies and choices occurring at the federal and local level could still be in place in FY 2028. The Consensus Group does estimate that the number of student weighted FTE will remain flat from FY 2027 to FY 2028 at 661,000. The SGF decrease is also partially due to increased revenue estimates for the statewide 20-mills levy, which reduces the amount of SGF needed for State Foundation Aid.

The BASE estimate for FY 2028 is \$5,940 per student. For FY 2028, this is estimated to be an increase of \$162, or 2.8 percent, from FY 2027. This amount will be revisited in both the Fall 2026 and the Spring 2027 Education Consensus meetings.

Spring 2026 Education Consensus Estimates

(Dollars in Thousands)

Estimates by Major Category

	FY 2026				FY 2027						FY 2028				FY 2026 - FY 2028			
	Approved	Spring 2026 Estimate	Current Est. Change from Approved	Percent Change	Approved	Spring 2026 Estimate	Current Est. Change from Approved	Percent Change	Current Est. Change from Prior Year Est.	Percent Change	Fall 2025 Estimate	Spring 2026 Estimate	Current Est. Change from Fall Estimate	Percent Change	Current Est. Change from Prior Year Est.	Percent Change	Change	Percent Change
State Foundation Aid																		
BASE	\$ 5,615	\$ 5,615	\$ -	0.0%	\$ 5,782	\$ 5,778	\$ (4)	-0.1%	\$ 163	2.9%	\$ 5,944	\$ 5,940	\$ (4)	-0.1%	\$ 162	2.8%	\$ 325	5.8%
Unweighted FTE Enrollment	449,000	449,000	-	0.0%	446,000	446,000	-	0.0%	(3,000)	-0.7%	445,000	445,000	-	0.0%	(1,000)	-0.2%	(4,000)	-0.9%
Weighted FTE Enrollment	663,000	661,000	(2,000)	-0.3%	664,000	661,000	(3,000)	-0.5%	-	0.0%	664,000	661,000	(3,000)	-0.5%	-	0.0%	-	0.0%
State General Fund	\$ 2,761,633	\$ 2,750,803	\$ (10,830)	-0.4%	\$ 2,850,484	\$ 2,826,504	\$ (23,980)	-0.8%	\$ 75,701	2.8%	\$ 2,925,527	\$ 2,901,298	\$ (24,229)	-0.8%	\$ 74,793	2.6%	\$ 150,495	5.5%
20 Mills	896,400	896,000	(400)	0.0%	925,000	929,200	4,200	0.5%	33,200	3.7%	958,200	962,500	4,300	0.4%	33,300	3.6%	66,500	7.4%
School District Finance Fund	64,000	64,000	-	0.0%	65,000	65,000	-	0.0%	1,000	1.6%	65,000	65,000	-	0.0%	-	0.0%	1,000	1.6%
Transfer from SGF to SDF	69,079	69,079	-	0.0%	70,000	70,000	-	0.0%	921	1.3%	71,000	71,000	-	0.0%	1,000	1.4%	1,921	2.8%
Mineral Production Education Fund	7,831	7,831	-	0.0%	6,964	6,756	(208)	-3.0%	(1,075)	-13.7%	6,624	6,741	117	1.8%	(15)	-0.2%	(1,090)	-13.9%
<i>Subtotal—SFA</i>	\$ 3,798,942	\$ 3,787,712	\$ (11,230)	-0.3%	\$ 3,917,448	\$ 3,897,460	\$ (19,988)	-0.5%	\$ 109,748	2.9%	\$ 4,026,351	\$ 4,006,539	\$ (19,812)	-0.5%	\$ 109,078	2.8%	\$ 218,826	5.8%
Supplemental State Aid (LOB)																		
State General Fund	\$ 595,000	\$ 595,000	\$ -	0.0%	\$ 613,000	\$ 613,000	\$ -	0.0%	\$ 18,000	3.0%	\$ 630,000	\$ 630,000	\$ -	0.0%	\$ 17,000	2.8%	\$ 35,000	5.9%
Special Education State Aid																		
State General Fund	\$ 611,184	\$ 611,184	\$ -	0.0%	\$ 617,019	\$ 617,019	\$ -	0.0%	\$ 5,835	1.0%	\$ 611,019	\$ 617,019	\$ 6,000	1.0%	\$ -	0.0%	\$ 5,835	1.0%
Percent of Excess Costs	67.2%	67.2%			65.3%	65.3%					61.5%	62.1%						
Capital Outlay State Aid																		
State General Fund	\$ 109,000	\$ 93,087	\$ (15,913)	-14.6%	\$ 112,000	\$ 105,000	\$ (7,000)	-6.3%	\$ 11,913	12.8%	\$ 115,000	\$ 105,000	\$ (10,000)	-8.7%	\$ -	0.0%	\$ 11,913	12.8%
Capital Improvement State Aid																		
State General Fund	\$ 195,000	\$ 180,000	\$ (15,000)	-7.7%	\$ 195,000	\$ 175,000	\$ (20,000)	-10.3%	\$ (5,000)	-2.8%	\$ 195,000	\$ 170,000	\$ (25,000)	-12.8%	\$ (5,000)	-2.9%	\$ (10,000)	-5.6%
KPERS—USDs																		
State General Fund	\$ 520,824	\$ 522,190	\$ 1,366	0.3%	\$ 521,218	\$ 521,218	\$ -	0.0%	\$ (972)	-0.2%	\$ 539,469	\$ 539,469	\$ -	0.0%	\$ 18,251.087	3.5%	\$ 17,279	3.3%
KPERS—Non-USDs																		
State General Fund	\$ 33,985	\$ 33,486	\$ (498)	-1.5%	\$ 34,408	\$ 34,408	\$ -	0.0%	\$ 921,546	2.8%	\$ 37,445	\$ 37,445	\$ -	0.0%	\$ 3,037	8.8%	\$ 3,958	11.8%
ELARF	41,428	41,428	-	0.0%	41,428	41,428	-	0.0%	-	0.0%	41,428	41,428	-	0.0%	-	0.0%	-	0.0%
<i>Subtotal—KPERS—Non-USDs</i>	\$ 75,412	\$ 74,914	\$ (498)	-0.7%	\$ 75,836	\$ 75,836	\$ -	0.0%	\$ 922	1.2%	\$ 78,872	\$ 78,872	\$ -	0.0%	\$ 3,037	4.0%	\$ 3,958	5.28%

Total Estimates

	FY 2026				FY 2027						FY 2028				FY 2026 - FY 2028			
	Approved	Spring 2026 Estimate	Current Est. Change from Approved	Percent Change	Approved	Spring 2026 Estimate	Current Est. Change from Approved	Percent Change	Current Est. Change from Prior Year Est.	Percent Change	Fall 2025 Estimate	Spring 2026 Estimate	Current Est. Change from Fall Estimate	Percent Change	Current Est. Change from Prior Year Est.	Percent Change	Change	Percent Change
<i>State General Fund</i>																		
School Finance	\$ 4,271,817	\$ 4,230,074	\$ (41,743)	-1.0%	\$ 4,387,503	\$ 4,336,523	\$ (50,980)	-1.2%	\$ 106,449	2.5%	\$ 4,476,546	\$ 4,423,317	\$ (53,229)	-1.2%	\$ 140,023	3.2%	\$ 204,729	4.8%
KPERS	554,808	555,676	868	0.2%	555,626	555,626	0	0.0%	(50)	0.0%	576,914	576,914	0	0.0%	21,288	3.8%	22,105	4.0%
SGF TOTAL	\$ 4,826,625	\$ 4,785,750	\$ (40,875)	-0.8%	\$ 4,943,129	\$ 4,892,149	\$ (50,980)	-1.0%	\$ 106,399	2.2%	\$ 5,053,459	\$ 5,000,230	\$ (53,229)	-1.1%	\$ 161,310	3.3%	\$ 226,834	4.7%
<i>All Funds</i>																		
School Finance	\$ 5,309,127	\$ 5,266,983	\$ (42,143)	-0.8%	\$ 5,454,467	\$ 5,407,479	\$ (46,988)	-0.9%	\$ 140,496	2.7%	\$ 5,577,370	\$ 5,528,558	\$ (48,812)	-0.9%	\$ 169,891	3.1%	\$ 268,243	5.1%
KPERS	596,236	597,104	868	0.1%	597,054	597,054	0	0.0%	(50)	0.0%	618,341	618,341	0	0.0%	21,288	3.6%	22,105	3.7%
All Funds TOTAL	\$ 5,905,362	\$ 5,864,087	\$ (41,275)	-0.7%	\$ 6,051,520	\$ 6,004,533	\$ (46,988)	-0.8%	\$ 140,445	2.4%	\$ 6,195,711	\$ 6,146,899	\$ (48,812)	-0.8%	\$ 191,178	3.2%	\$ 290,349	5.0%

Note: At the time of the Consensus meeting, the yearly KSDE audits had not been completed. All FY 2027 and FY 2028 estimates will be revisited during the Fall 2026 Education Consensus meeting.