

The background of the slide is a composite image. The top left portion shows a line of yellow school buses, with the number '32' visible on the front of one. The bottom left portion shows a classroom with blue walls, decorated with colorful balloons and framed pictures. Several white student desks and black chairs are arranged in the room.

# **Review of Additional Budget Requests Process**

Sept. 2, 2026



Kentucky Department of  
**E D U C A T I O N**

# Budget of the Commonwealth

- The Commonwealth's two-year financial plan for spending moneys for specific or general purposes from specified public funds which denote summary and detailed comparative statements of expenditures for each of the previous two fiscal years; budget of the current fiscal year; and recommendations for the next two fiscal years.
- Required by each branch of government (Executive, Judicial and Legislative).
- Generally, submitted every odd-numbered year.
- KRS 48.810 requires each state agency to develop and submit a four-year strategic plan to be included with the budget submission.

# Baseline Budget

- The purpose of a Baseline Budget Request is to identify and record expenditures by both object classification and fund source.
- The Baseline Budget Request reflects the same budgeted amounts (for all funds) to continue to support programs and activities at the current level of service to the extent possible.

# 2026-2028 Baseline Budget Summary

|            | HB500 FY27       | HB500 FY28       |
|------------|------------------|------------------|
| General    | \$ 5,122,958,400 | \$ 5,355,283,400 |
| Restricted | \$ 40,894,300    | \$ 49,304,800    |
| Federal    | \$ 1,186,924,900 | \$ 1,185,718,900 |
| TOTAL      | \$ 6,350,777,600 | \$ 6,590,307,100 |

# Defined Calculations

- Defined Calculation assumptions are approved by the Office of the State Budget Director and Legislative Research Commission.
- Defined Calculation are costs that are not controlled by the Kentucky Department of Education (KDE).
- These costs are decided by the agency that administers the services.

# What is an Additional Budget Request?

- Additional Budget Request – mechanism to request funds over the KDE baseline budget
  - Growth requests – support of current scope beyond baseline and defined calculations
  - New requests – to finance new operations, programs, and activities
  - Expansion requests – to finance proposed expanded agency activities, services, or programs
  - Fund source replacement requests – replace or sustain existing levels of services or operations due to a loss or reduction of federal or restricted funds

# Questions

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