

KANSAS STATE SCHOOL FOR THE DEAF

FY 2024 – FY 2026 BUDGET SUMMARY

FIG. 1 BUDGET SUMMARY, FY 2024 – FY 2026

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
EXPENDITURES:					
State Operations*	\$ 12,563,929	\$ 13,355,011	\$ 13,355,011	\$ 13,745,135	\$ 13,745,135
Salaries and Wages	10,392,039	11,154,692	11,154,692	11,535,961	11,535,961
Contractual Services	1,516,289	1,698,781	1,698,781	1,716,490	1,716,490
Commodities	398,418	416,352	416,352	407,498	407,498
Capital Outlay	257,183	85,186	85,186	85,186	85,186
State Aid and Assistance	\$ 27,048	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-	-
Other Assistance	27,048	-	-	-	-
Capital Budget and Debt	\$ 3,880,529	\$ 3,449,618	\$ 3,449,618	\$ 4,051,466	\$ 3,285,818
Capital Improvements	3,880,529	3,449,618	3,449,618	4,051,466	3,285,818
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
TOTAL	\$ 16,471,506	\$ 16,804,629	\$ 16,804,629	\$ 17,796,601	\$ 17,030,953
FINANCING:					
State General Fund	\$ 11,030,475	\$ 12,113,018	\$ 12,113,018	\$ 12,350,669	\$ 12,350,669
Language Assessment Fee Fund	21,539	136,576	136,576	137,673	137,673
Federal Funds	1,927,127	278,492	278,492	267,321	267,321
All Other Funds (Inc. SIBF)	3,492,365	4,276,543	4,276,543	5,040,938	4,275,290
TOTAL	\$ 16,471,506	\$ 16,804,629	\$ 16,804,629	\$ 17,796,601	\$ 17,030,953
PERCENTAGE CHANGE:					
State General Fund	10.0 %	9.8 %	-- %	2.0 %	-- %
All Funds	21.6 %	2.0 %	-- %	5.9 %	(4.3) %
FTE Positions	145.4	140.6	140.6	140.6	140.6

* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

AGENCY OVERVIEW

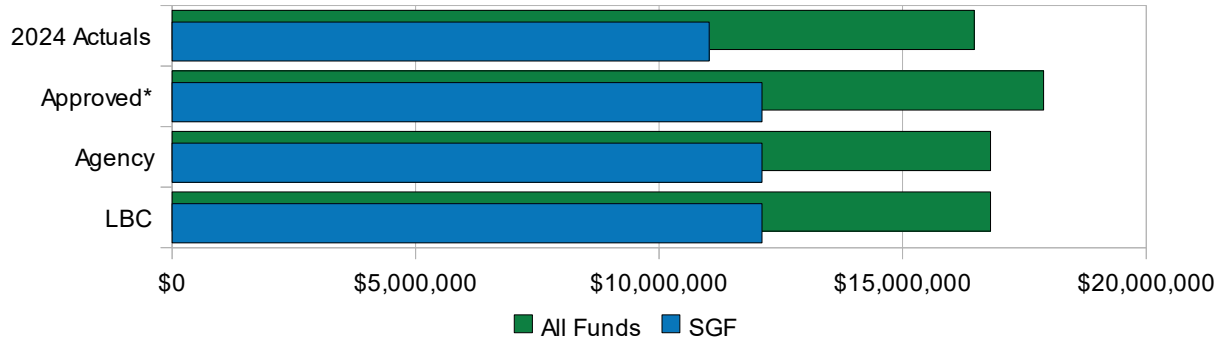
Located in Olathe, Kansas, the mission of the Kansas State School for the Deaf (KSSD) is to ensure deaf and hard-of-hearing (D/HH) students achieve their full potential in a language-rich environment. The school has three programs to assist with its mission: Administrative Services, Instructional Services, and Support Services. The KSSD is a state agency under the control and supervision of the State Board of Education.

KSSD offers a comprehensive curriculum for D/HH students ages 21 and under. Both American Sign Language and English are integral parts of the total school program. KSSD provides related services to make educational programs available to students with additional disabilities, including health services, physical therapy, occupational therapy, and speech and language therapy. KSSD also provides sign language interpreting, audiological services, and community resource and family services. In addition, KSSD operates an outreach program to serve as a statewide resource center for D/HH students, their families, and their local school districts. This includes the Hearing Assistive Technology program, which provides equipment and consultative services for D/HH children in public school districts.

The agency is responsible for the implementation of the statewide Language Assessment Program, which administers and monitors change in annual language assessments of all Kansas children who are D/HH, ages birth through eight.

FY 2025 ANALYSIS

FIG. 2 BUDGET HIGHLIGHTS, FY 2025



* Note: Includes SGF reappropriations.

FIG. 3 BUDGET COMPARISON, FY 2025

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous-Year Actuals		Agency Change from Approved*	
SGF	\$ 11,030,475	\$ 12,113,018	\$ 12,113,018	\$ 1,082,543	9.8 %	\$ -	-- %
All Other Funds	5,441,031	5,777,595	4,691,611	(749,420)	(13.8)	(1,085,984)	(18.8)
TOTAL	\$ 16,471,506	\$ 17,890,613	\$ 16,804,629	\$ 333,123	2.0 %	\$ (1,085,984)	(6.1) %

* Note: Includes SGF reappropriations.

BUDGET ANALYSIS

FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Approved, FY 2025	\$ 12,113,018	\$ 17,890,613	146.4	\$ 12,113,018	\$ 17,890,613	146.4
2024 SB 28 & HB 2551	11,956,854	17,734,449	146.4	11,956,854	17,734,449	146.4
1. SGF Reappropriation	156,164	156,164	-	156,164	156,164	-
Supplemental Requests	\$ -	\$ -	-	\$ -	\$ -	-
2. No Supplemental Requests	-	-	-	-	-	-
Other Changes	\$ -	\$ (1,085,984)	(5.7)	\$ -	\$ (1,085,984)	(5.7)
3. Salaries and Wages	(845,235)	(1,116,845)	-	(845,235)	(1,116,845)	-
4. Contractual Services	908,239	159,765	-	908,239	159,765	-
5. All Other Adjustments	(63,004)	(128,904)	(5.7)	(63,004)	(128,904)	(5.7)
TOTAL	\$ 12,113,018	\$ 16,804,629	140.7	\$ 12,113,018	\$ 16,804,629	140.7

1. SGF REAPPROPRIATION

The agency's FY 2025 approved amount includes \$156,154 in unspent SGF moneys in the Language Assessment Program account that reappropriated from FY 2024 to FY 2025. This is due to the agency spending American Rescue Plan Act (ARPA) funding before spending the allocated SGF.

2. NO SUPPLEMENTAL REQUESTS

The agency's revised request did not include any supplemental requests in FY 2025.

3. SALARIES AND WAGES

The agency's revised request is \$1.09 million dollars, all funds, below the approved amount. There is no change in overall SGF expenditures. As the agency anticipated receiving less than projected in special revenue and federal funds, the agency consequently reduced planned expenditures. Additionally, the agency notes an increased need for Certified Deaf Interpreters, which is often contracted out.

- **Agency:** Delete \$1,116,845, including \$845,235 SGF, for salaries and wages in FY 2025.
- **LBC:** No change.

4. CONTRACTUAL SERVICES

The agency's revised estimate includes an increase of \$159,765 all funds for contractual services in FY 2025. This includes an increase of \$908,239 SGF, offset by decreased special revenue fund expenditures. This is primarily due to the agency anticipating receiving less revenue in their special requests fund, which includes moneys from donations and Medicaid reimbursements; and in their general fees fund, which is money received from local school districts for paraprofessionals, out of state tuition, extended school year instruction, and weekend student supervision.

- **Agency:** Add \$159,765, including \$908,239 SGF, for contractual services in FY 2025.
- **LBC:** No change.

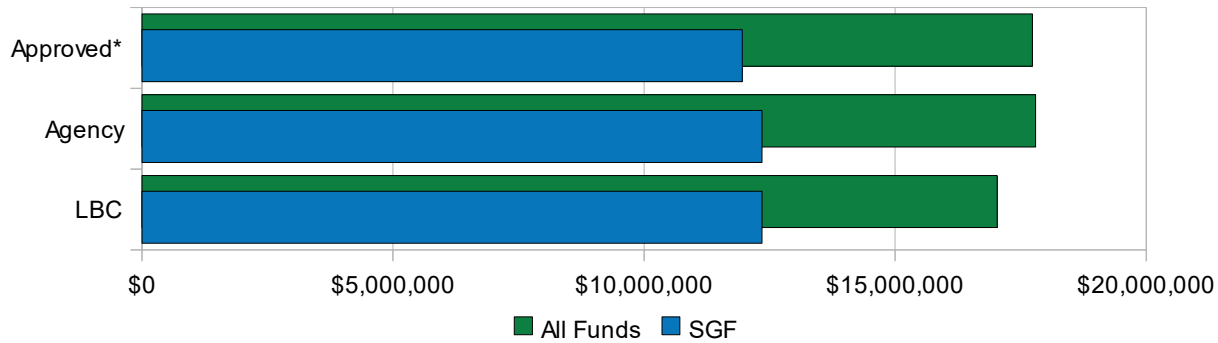
5. ALL OTHER ADJUSTMENTS

The agency's revised estimate includes a decrease of \$128,904 all funds, including \$63,004 SGF, and a decrease of 5.7 FTE positions for all other adjustments in FY 2025. This is primarily due to the agency budgeting less for hearing-assistive technology. The agency indicates that the decrease in FTE positions was due to their human resources department striving to better depict their actual filled positions.

- **Agency:** Delete \$128,904 all funds, including \$63,004 SGF, and 5.7 FTE positions for all other adjustments in FY 2025.
- **LBC:** No change.

FY 2026 ANALYSIS

FIG. 5 BUDGET HIGHLIGHTS, FY 2026



* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous Year Agency		Agency Change from Approved*	
SGF	\$ 12,113,018	\$ 11,956,854	\$ 12,350,669	\$ 237,651	2.0 %	\$ 393,815	3.3 %
All Other Funds	4,691,611	5,777,595	5,445,932	754,321	16.1	(331,663)	(5.7)
TOTAL	\$ 16,804,629	\$ 17,734,449	\$ 17,796,601	\$ 991,972	5.9 %	\$ 62,152	0.4 %

* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

BUDGET ANALYSIS

FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Approved, FY 2025	\$ 11,956,854	\$ 17,734,449	146.4	\$ 11,956,854	\$ 17,734,449	146.4
2024 SB 28 & HB 2551	11,956,854	17,734,449	146.4	11,956,854	17,734,449	146.4
Enhancement Requests	\$ -	\$ 765,648	-	\$ -	\$ -	-
1. Rehab and Repair Base Increase	-	55,648	-	-	-	-
2. Utility Tunnel Repairs (OT)	-	200,000	-	-	-	-
3. Abate Hazardous Materials (OT)	-	90,000	-	-	-	-
4. New Campus Gas Service Line (OT)	-	70,000	-	-	-	-
5. Roof Replacement (OT)	-	350,000	-	-	-	-
Other Changes	\$ 393,815	\$ (703,496)	(5.7)	\$ 393,815	\$ (703,496)	(5.7)
6. Salaries and Wages	(309,973)	(579,412)	-	(309,973)	(579,412)	-
7. Contractual Services	766,792	177,474	-	766,792	177,474	-
8. All Other Adjustments	(63,004)	(301,558)	(5.7)	(63,004)	(301,558)	(5.7)
TOTAL	\$ 12,350,669	\$ 17,796,601	140.7	\$ 12,350,669	\$ 17,030,953	140.7

1. REHAB AND REPAIR BASE INCREASE

The agency's capital improvement budget includes funding for general rehabilitation and repair projects for existing campus facilities, including maintenance and preventative services and replacement of failing equipment. The agency requests an increase of \$55,648, all from the State Institutions Building Fund (SIBF), to increase the base amount by 5.0 percent to adjust for inflation for FY 2026.

- **Agency:** Add \$55,648 SIBF for rehabilitation and repair for FY 2026.
- **LBC:** Delete \$55,648 SIBF for rehabilitation and repair for FY 2026.

2. UTILITY TUNNEL REPAIRS (OT)

The agency's capital improvement budget includes an enhancement request of \$200,000 SIBF to continue the repairs on the utility service tunnels beneath a parking lot. The agency indicates that this work requires the removal of parking area concrete,

structural repairs, and the return of the parking lot to a standard that will support semi-truck deliveries.

- **Agency:** Add \$200,000 SIBF for utility tunnel repairs for FY 2026.
- **LBC:** Delete \$200,000 SIBF for utility tunnel repairs for FY 2026.

3. ABATE HAZARDOUS MATERIALS (OT)

The agency's capital improvement budget includes an enhancement request of \$90,000 to safely abate and remove asbestos from steam pipe wrapping in old crumbling flooring and remove other hazardous materials.

- **Agency:** Add \$90,000 SIBF to continue safely abating asbestos and other hazardous materials on campus for FY 2026.
- **LBC:** Delete \$90,000 SIBF to not continue safely abating asbestos and other hazardous materials on campus for FY 2026.

4. NEW GAS SERVICE LINE (OT)

The agency's capital improvement budget includes an enhancement request of \$70,000 for FY 2026 to install a new gas service line to the Taylor pool mechanical room. The agency states that this will allow a small boiler to be installed as part of the last phase of abandoning the steam boiler and related lines.

- **Agency:** Add \$70,000 SIBF to install a new gas service line to the Taylor Gym for FY 2026.
- **LBC:** Delete \$70,000 SIBF to not install a new gas service line to the Taylor Gym for FY 2026.

5. ROOF REPLACEMENT (OT)

The agency's capital improvement budget includes an enhancement request of \$350,000 for FY 2026 to replace the roof of the Taylor Gym. The agency states that the roof is failing and repeated patching of leaks is no longer efficient.

- **Agency:** Add \$350,000 SIBF to replace a roof on the Taylor Gym for FY 2026.
- **LBC:** Delete \$350,000 SIBF to not replace a roof on the Taylor Gym for FY 2026.

6. SALARIES AND WAGES

The agency's request deletes \$579,412, including a decrease of \$309,973 SGF, in salary and wage expenditures for FY 2026. This includes an increase of \$281,056 SGF for salaries within the Instructional Services program in accordance with KSA 76-11a17, which requires teachers at KSSD be paid the same as teachers at USD 233 Olathe were paid in the previous year. However, this increase is offset by the agency holding some positions vacant.

- **Agency:** Delete \$579,412, including \$309,973 SGF, in salary and wage expenditures for FY 2026.
- **LBC:** No change.

7. CONTRACTUAL SERVICES

The agency's request adds \$177,474 all funds, including \$766,792 SGF, for contractual service expenditures, primarily for travel-related expenses for the Language

Assessment Program and contracted interpreters for FY 2026.

- **Agency:** Add \$177,474, including \$766,792 SGF, for contractual services for FY 2026.
- **LBC:** No change.

8. ALL OTHER ADJUSTMENTS

The agency's request deletes \$301,558 all funds, including \$63,004 SGF, and 5.7 FTE positions in all other agency-wide adjustments.

- **Agency:** Delete \$301,558 all funds, including \$63,004 SGF, and 5.7 FTE positions in all other agency-wide adjustments for FY 2026.
- **LBC:** No change.

CAPITAL BUDGET AND DEBT

FIG. 8 **CAPITAL BUDGET AND DEBT, FY 2024 – FY 2026**

	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
EXPENDITURES:					
Capital Projects	\$ 3,880,529	\$ 3,449,618	\$ 3,449,618	\$ 4,051,466	\$ 3,285,818
Safety and Security	317,156	364,149	364,149	397,356	397,356
HVAC Systems/Upgrade	1,794,412	655,000	655,000	1,592,750	1,592,750
Rehab and Repair	694,711	1,112,969	1,112,969	1,351,360	1,295,712
Other Major Projects	1,074,250	1,317,500	1,317,500	710,000	-
Debt Service Principal*	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Interest*	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,880,529	\$ 3,449,618	\$ 3,449,618	\$ 4,051,466	\$ 3,285,818
FINANCING:					
SGF	\$ -	\$ -	\$ -	\$ -	\$ -
SIBF	2,769,388	3,449,618	3,449,618	4,051,466	3,285,818
All Other Funds	1,111,141	-	-	-	-
TOTAL	\$ 3,880,529	\$ 3,449,618	\$ 3,449,618	\$ 4,051,466	\$ 3,285,818

* Note: Includes debt service expenditures on capital improvement projects only.

FY 2025 CAPITAL IMPROVEMENTS

The agency submits a revised estimate of \$3.4 million in capital improvement expenditures in FY 2025, all from the State Institutions Building Fund (SIBF). There is no change between the 2025 legislative-approved amount and the agency's request for FY 2025. The revised estimate includes the following capital projects:

1. SAFETY AND SECURITY (OT)

The agency's capital improvements budget includes funds for building cameras, ensuring secure building access, security personnel training, and campus emergency notification systems.

There is no change between the 2025 legislative-approved amount and the agency's request for FY 2025.

2. HVAC SYSTEMS/UPGRADE (OT)

The agency's capital improvements budget includes funding for heating, ventilation, and air conditioning (HVAC) upgrade projects. The agency has planned several upgrades over multiple years to allow for savings and minimal disruption to students. FY 2024 included \$1.1 million in federal American Rescue Plan Act (ARPA) dollars. FY 2025 includes \$655,000 SIBF expenditures to continue phasing out the central steam-heating boiler.

There is no change between the 2025 legislative-approved amount and the agency's request for FY 2025.

3. REHAB AND REPAIR

The agency's capital improvement budget includes funding for general rehabilitation and repair projects for existing campus facilities, including maintenance and preventative services and replacement of failing equipment. FY 2024 included the approved supplemental appropriation to offset unexpected expenditures due to a ceiling collapse during the utility service tunnel repairs (\$100,000 SIBF) and water damage to the motor room of the Emery elevator (\$220,000 SIBF). In FY 2025, the agency's revised estimate includes the enhancement approved by the 2024 Legislature to repair the Roberts

elevator and the older Roth east elevator, and to replace exterior windows.

There is no change between the 2025 legislative-approved amount and the agency's request for FY 2025.

4. OTHER MAJOR PROJECTS

For FY 2024, the 2023 Legislature approved enhancement funding for various renovation projects, including the Roberts High School classroom, the Emery Elementary classroom, and the Roth dormitory remodel. The request for FY 2025 includes previously approved enhancement requests to replace and relocate electrical equipment away from the basement beneath the Taylor Gym (\$187,500 SIBF); finalize the Roth dormitory model (\$250,000 SIBF); renovate the Early Childhood Center Playground (\$400,000 SIBF); and continued repair on the utility service tunnels, including abating and removing asbestos (\$380,000 SIBF).

There is no change between the 2025 legislative-approved amount and the agency's request for FY 2025.

FY 2026 CAPITAL IMPROVEMENTS

The **agency** requests \$4.1 million SIBF in capital improvement expenditures for FY 2026. The request includes five enhancement requests.

1. SAFETY AND SECURITY (OT)

The agency requests \$397,356 SIBF for their safety and security budget for FY 2026. This account funds on-going maintenance of the campus security system, including building cameras, ensuring secure building access, security personnel training, and campus emergency notification systems.

2. HVAC SYSTEMS/UPGRADE (OT)

The agency requests \$1.6 million SIBF for HVAC upgrade projects for FY 2026. The agency has planned several upgrades over multiple years to allow for savings and minimal disruption to students. In FY 2026, the agency will continue to phase out and decommission a central steam-heating boiler.

3. REHAB AND REPAIR

The agency's capital improvement budget includes funding for general rehabilitation and repair projects for existing campus facilities, including maintenance and preventative services and replacement of failing equipment. The agency's request for FY 2026 includes the base amount, previously approved funding to replace windows and repair elevators, and an enhancement request to increase the base amount by 5.0 percent for inflation (\$55,648 SIBF).

4. OTHER MAJOR PROJECTS

Other major capital improvements projects include four enhancement requests. First, as planned, the agency is requesting an additional \$90,000 SIBF to continue safely abating asbestos from steam pipe wrapping. Second, the agency is requesting \$200,000 SIBF to continue the repairs on the utility service tunnels beneath a parking lot. Next, the agency is requesting \$70,000 SIBF to install a gas service line to the Taylor building. Lastly, the agency is requesting \$350,000 SIBF to replace the failing, leaking roof for the Taylor building.

REFERENCE TABLES

FIG. 9 **10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026**

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**
FY 2017	\$ 8,812,589	1.5 %	\$ 10,636,840	4.4 %	143.5	0.0 %
FY 2018	8,831,268	0.2	11,029,147	3.7	143.5	0.2
FY 2019	9,021,541	2.2	11,627,509	5.4	143.5	0.0
FY 2020	9,344,986	3.6	12,426,078	6.9	143.5	0.8
FY 2021	9,441,333	1.0	12,164,998	(2.1)	143.5	2.4
FY 2022	9,595,194	1.6	12,293,662	1.1	143.5	9.2
FY 2023	10,030,457	4.5	13,540,483	10.1	145.4	5.8
FY 2024	11,030,475	10.0	16,471,506	21.6	145.4	3.0
FY 2025 Agency	12,113,018	9.8	16,804,629	2.0	140.6	2.5
FY 2026 Agency	12,350,669	2.0	17,796,601	5.9	140.6	2.4
10-Yr. Chg. (FY 2017– 2026)	\$ 3,538,080	40.1 %	\$ 7,159,761	67.3 %	(2.9)	33.4 %
3-Yr. Avg. (FY 2022– 2024)*	\$ 10,218,709		\$ 14,101,884		144.8	

* Note: Reflects three most recent years of actuals data.

** Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

FIG. 10 **EXPENDITURES BY PROGRAM, FY 2024 – FY 2026**

Program	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
Administration	\$ 341,557	\$ 227,750	\$ 227,750	\$ 228,973	\$ 228,973
Instructional Services	9,344,559	9,676,079	9,676,079	10,115,266	10,115,266
Support Services	2,904,861	3,451,182	3,451,182	3,400,896	3,400,896
Capital Improvements	3,880,529	3,449,618	3,449,618	4,051,466	3,285,818
TOTAL	\$ 16,471,506	\$ 16,804,629	\$ 16,804,629	\$ 17,796,601	\$ 17,030,953

FIG. 11 **FTE POSITIONS BY PROGRAM, FY 2024 – FY 2026**

Program	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
Administration	3.3	1.0	1.0	1.0	1.0
Instructional Services	108.4	104.2	104.2	104.2	104.2
Support Services	33.8	35.5	35.5	35.5	35.5
Capital Improvements	-	-	-	-	-
TOTAL	145.4	140.7	140.7	140.7	140.7

SPECIAL REVENUE FUND OVERVIEW

The General Fee Fund revenue is from reimbursements from unified school districts (USDs) for paraprofessionals pursuant to KSA 76-1006, tuition from out-of-state students, weekend student supervision fees, and rent from the National Helen Keller Center and other campus facilities. Funds fluctuate based on the number of students who qualify for paraprofessional assistance.

FIG. 12 GENERAL FEE FUND RESOURCE ESTIMATE, FY 2023 – FY 2027					
	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027
Beginning Balance	\$ 804,440	\$ 624,718	\$ 735,881	\$ 696,455	\$ 397,948
Revenue	469,276	449,007	450,000	450,000	-
Transfers In	2,685	1,687	-	-	-
Funds Available	\$ 1,276,401	\$ 1,075,412	\$ 1,185,881	\$ 1,146,455	\$ 397,948
Expenditures	\$ 589,583	\$ 339,531	\$ 489,426	\$ 748,507	\$ -
Expenditures–Off-Budget	-	-	-	-	-
Transfers Out	-	-	-	-	-
Ending Balance	\$ 686,818	\$ 735,881	\$ 696,455	\$ 397,948	\$ 397,948

*Note: The FY 2023 ending balance may not match the FY 2024 beginning balance due to timing with encumbrances.