

Subject K12 Forecast Adjustments

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Summary

H.F. 4213 makes adjustments to fiscal years 2026 and 2027 education appropriations enacted during the 2025 Legislative Session to match the February 2026 forecast data. The state aid amounts for 33 appropriations programs are adjusted in this bill. The forecast aid levels are the best estimates of the state aid required to fully fund each K12 program and appropriation according to the underlying statutory formula. The most likely causes of forecast adjustments are changes in:

- estimated pupil counts for that year (e.g. general education basic revenue);
- underlying cost factors (e.g. special education);
- program participation (e.g. school meals); and
- underlying inflation assumption (e.g. general education basic revenue).

The changes in the appropriations (both up and down) are real and the changes must be enacted in law, but forecast adjustments have no fiscal impact when measured against the K12 budget because the changes are built into the forecast estimate of the budget base.