

199.8915 Required annual reporting by Office of State Budget Director.

- (1) By October 1, 2026, and annually thereafter, the Office of State Budget Director shall produce a comprehensive report outlining all state and federal spending on child care and early childhood education services in the prior state fiscal year, including but not limited to licensed and certified child-care providers and preschool services. The report shall include:
 - (a) All federal dollars that were received, appropriated, and allocated and shall clarify what federal programs provided funding, how much funding was provided, and what Kentucky programs these funds supported;
 - (b) All state dollars, including but not limited to general fund and tobacco settlement dollars, that were appropriated and allocated to child care and early childhood education programs in Kentucky;
 - (c) An explanation of instances where federal dollars were braided or combined with other federal funding streams to support programs, including instances where federal dollars for child care were rolled into other programs or where federal dollars not intended for child care were rolled into child-care programs;
 - (d) An explanation of any budget allotment modifications concerning child-care services or early childhood education services; and
 - (e) An inventory of all state programs receiving state or federal funding, or a combination thereof, and list their total funding amounts along with a breakdown of the specific funding sources for each program.
- (2) To produce the annual report, the Office of State Budget Director shall:
 - (a) Consult with the Cabinet for Health and Family Services, the Education and Labor Cabinet, the Department of Education, the Governor's Office of Early Childhood, and the Department of Revenue; and
 - (b) Work collaboratively with the Interim Joint Committees on Families and Children and Appropriations and Revenue.
- (3) The Office of State Budget Director shall submit the report to the Legislative Research Commission for referral to the Interim Joint Committees on Families and Children and Appropriations and Revenue. The report shall be made available to the public.

Effective: April 14, 2026

History: Created 2026 Ky. Acts ch. 146, sec. 8, effective April 14, 2026.