

PROPOSED AMENDMENT

HB 1408 # 4

DIGEST

Education report. Tasks the office of management and budget with establishing a kindergarten through grade 12 education expenditures reporting team (team). Not later than November 1, 2026, requires the team to develop a comprehensive plan concerning the analysis of certain education expenditure data, and submit the report to the legislative council.

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 4-3-22-21 IS ADDED TO THE INDIANA CODE
4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
5 1, 2026]: **Sec. 21. (a) As used in this section, "state agency" has the
6 meaning set forth in IC 4-12-1-2.**
7 **(b) The OMB shall establish a kindergarten through grade 12
8 education expenditures reporting team comprised of subject
9 matter experts from state agencies that collect data, reports, and
10 other information from schools and school corporations, as
11 determined by the OMB. The team must include representatives
12 from the following:**
13 **(1) The department of education (as established by
14 IC 20-19-3-1).**
15 **(2) The charter school board (as established by
16 IC 20-24-2.1-1).**
17 **(3) The state board of accounts.**
18 **(4) The distressed unit appeals board (as established by
19 IC 6-1.1-20.3-4).**
20 **(5) The management performance hub (as established by
21 IC 4-3-26-8).**
22 **(6) Stakeholders from organizations with expertise in
23 educational matters as identified by OMB.**
24 **(c) Not later than November 1, 2026, the kindergarten through
25 grade 12 education expenditures reporting team established by the
26 OMB under subsection (b) shall:**

- 1 **(1) develop a comprehensive plan to:**
- 2 **(A) analyze the cost of providing kindergarten through**
- 3 **grade 12:**
- 4 **(i) education; and**
- 5 **(ii) special education;**
- 6 **(B) conduct an analysis of elementary school (as defined in**
- 7 **IC 20-18-2-4) educational costs compared to high school**
- 8 **(as defined in IC 20-18-2-7) educational costs;**
- 9 **(C) improve transparency concerning kindergarten**
- 10 **through grade 12 expenditures;**
- 11 **(D) develop operating ratios and other cost data to assist**
- 12 **schools in better managing finances; and**
- 13 **(E) increase efficiencies in expenditure related data**
- 14 **reporting; and**
- 15 **(2) submit a report to the legislative council in an electronic**
- 16 **format under IC 5-14-6 that includes:**
- 17 **(A) the comprehensive plan developed under this**
- 18 **subsection; and**
- 19 **(B) findings and recommendations concerning**
- 20 **kindergarten through grade 12 education expenditures.**
- 21 **(d) This section expires July 1, 2027."**

22 Renumber all SECTIONS consecutively.
(Reference is to HB 1408 as printed January 27, 2026.)