

# The Kansas Budget

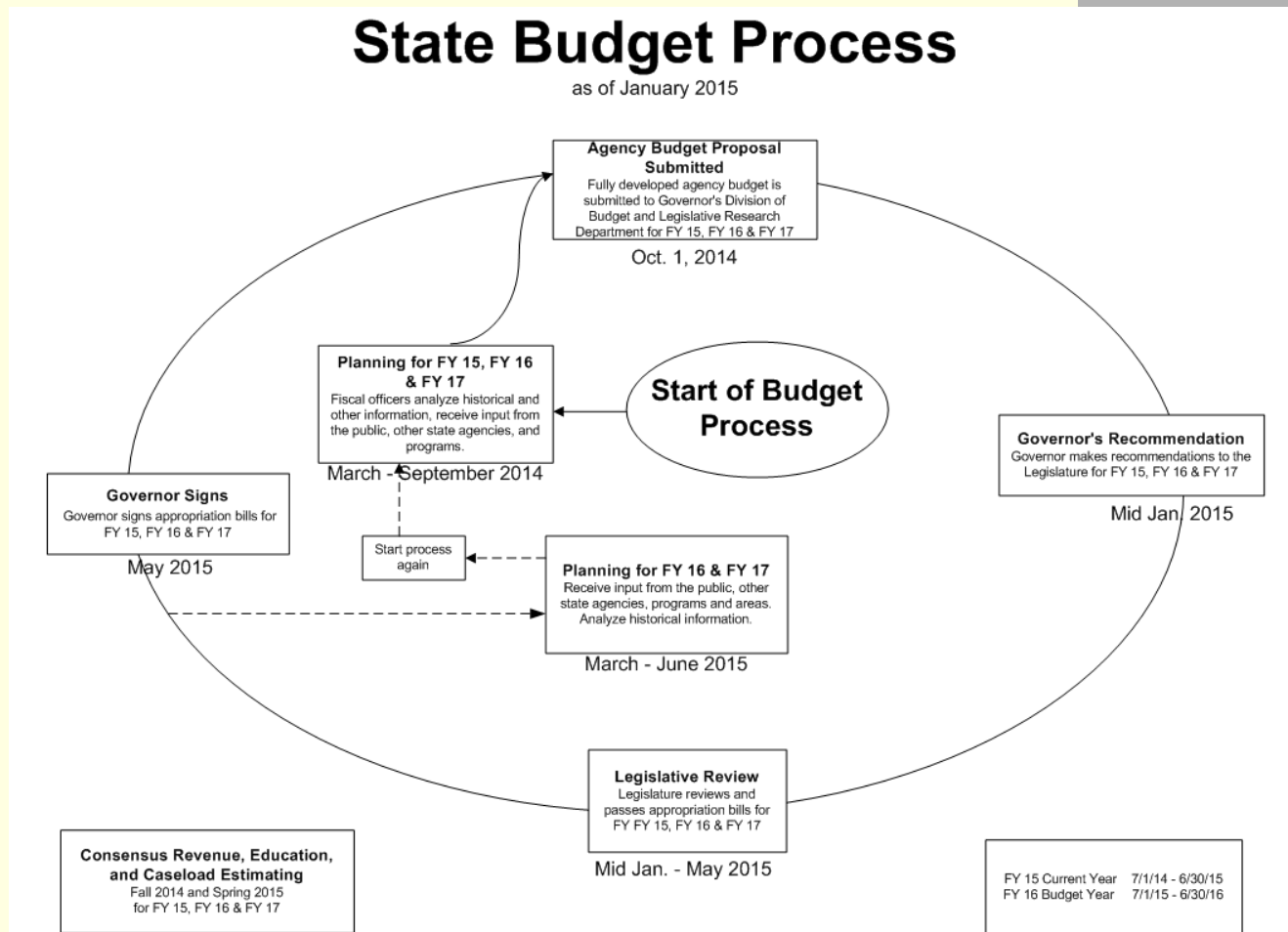
**REAP Legislative Policy Summit**

**December 5, 2014**

**J.G. Scott, Assistant Director for Fiscal Affairs**

**Kansas Legislative Research Department**

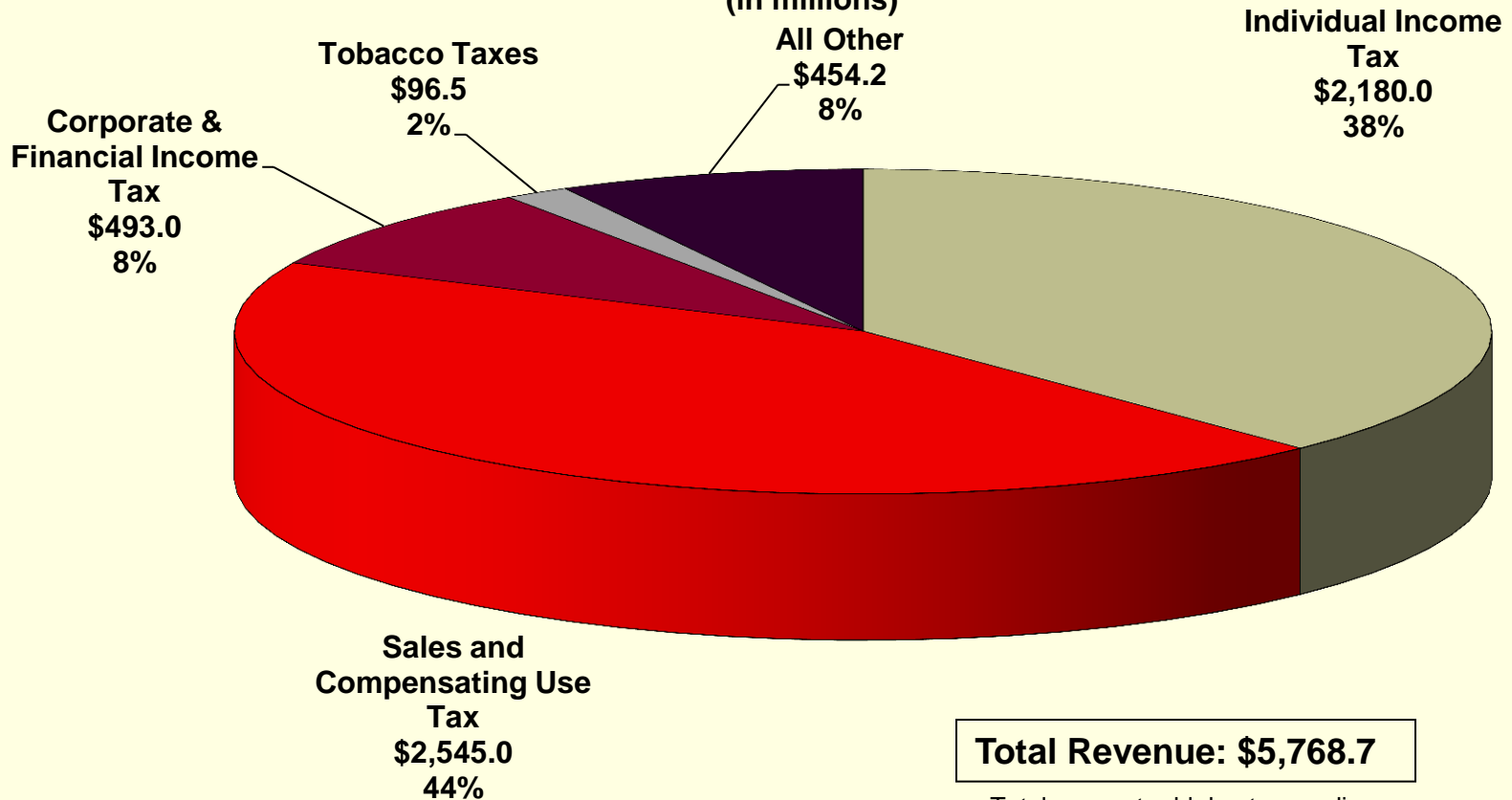
# Significant Points in the Budget Cycle



# Where does the money come from?

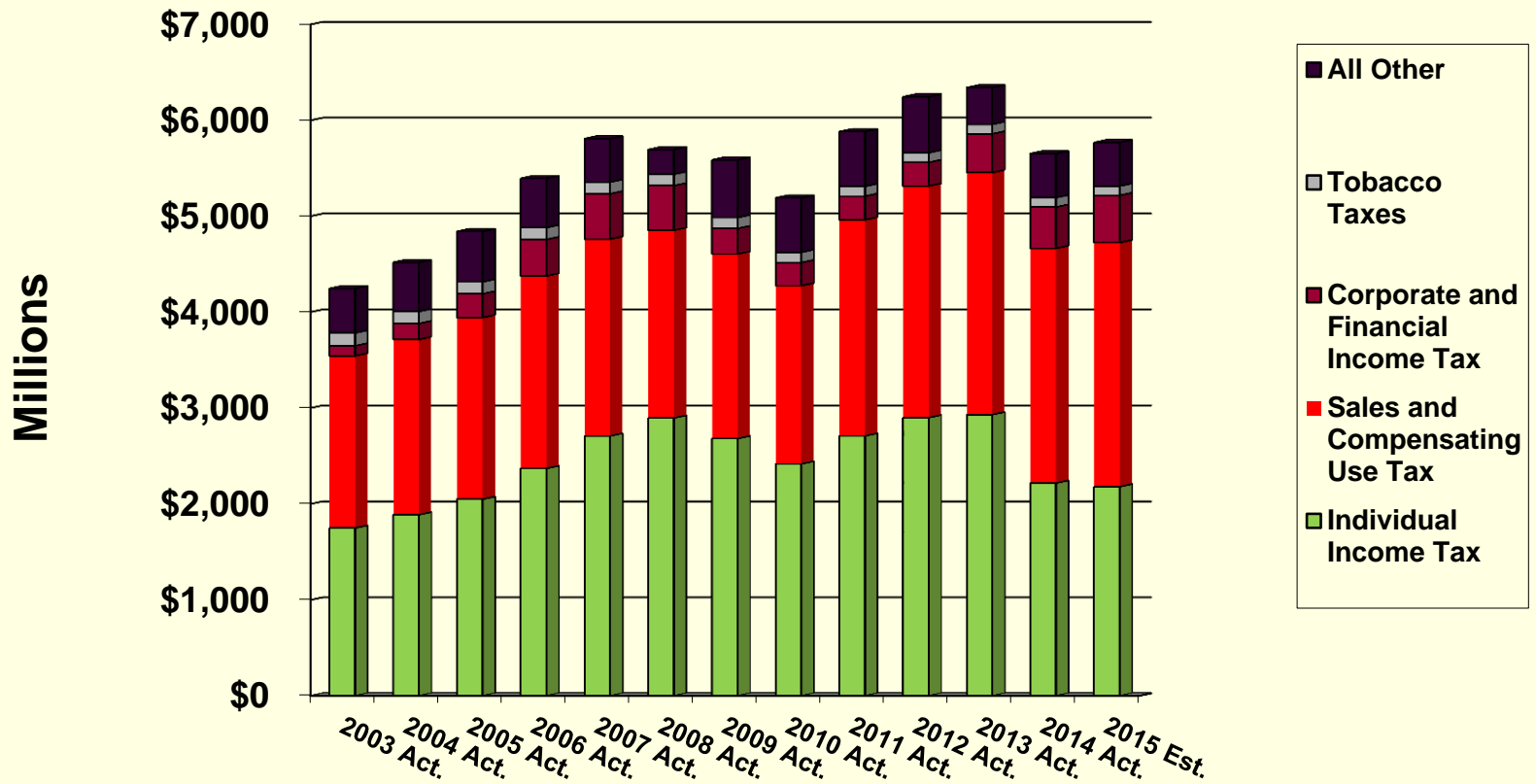
## FY 2015 Estimated State General Fund Receipts

(in millions)

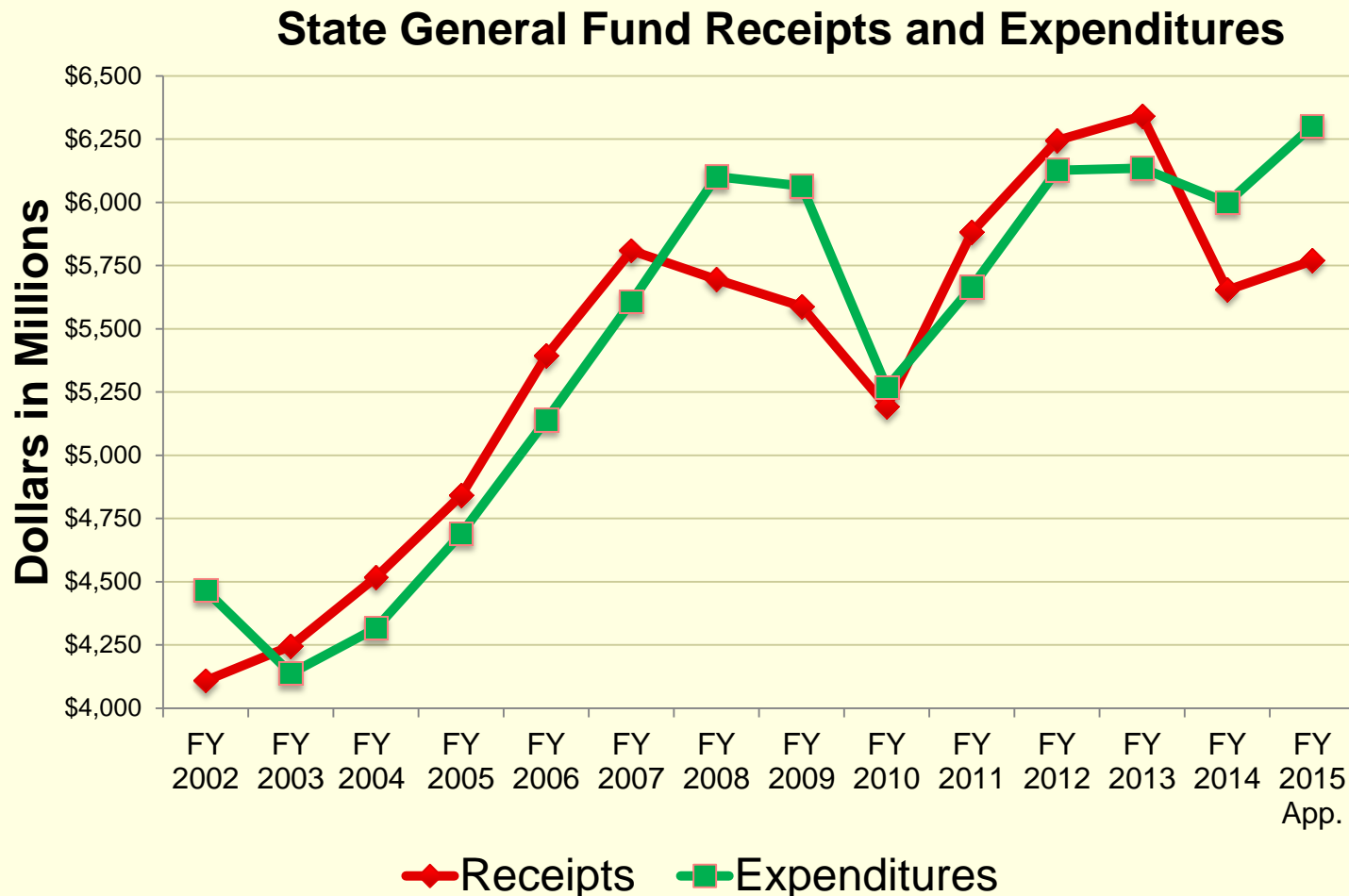


Total may not add due to rounding

# How have the State General Fund revenue sources changed?



# How do receipts and expenditures compare over time?



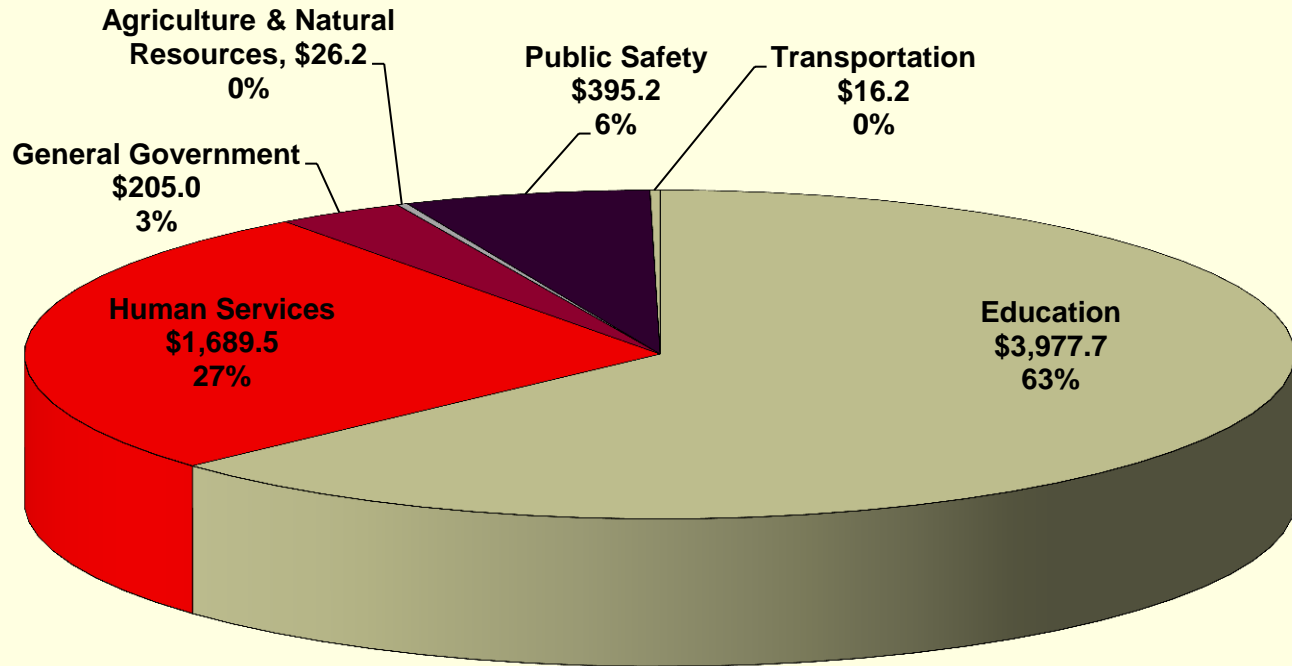
# Where does a dollar come from?

## FY 2015 Estimated State General Fund

■ Individual Income Tax	39¢
■ Sales and Compensating Use Tax	44¢
■ Corporate & Financial Income Tax	8¢
■ Insurance Premium Tax	3¢
■ Alcohol Taxes	2¢
■ Tobacco Taxes	2¢
■ Severance Tax	2¢
■ Other Taxes	0¢
Total Receipts	<u>\$1.00</u>

# Where does the money go?

## FY 2015 Approved State General Fund Expenditures (in millions)



**Total Expenditures: \$6,300.9**

Total may not add due to rounding

# Where does a dollar go?

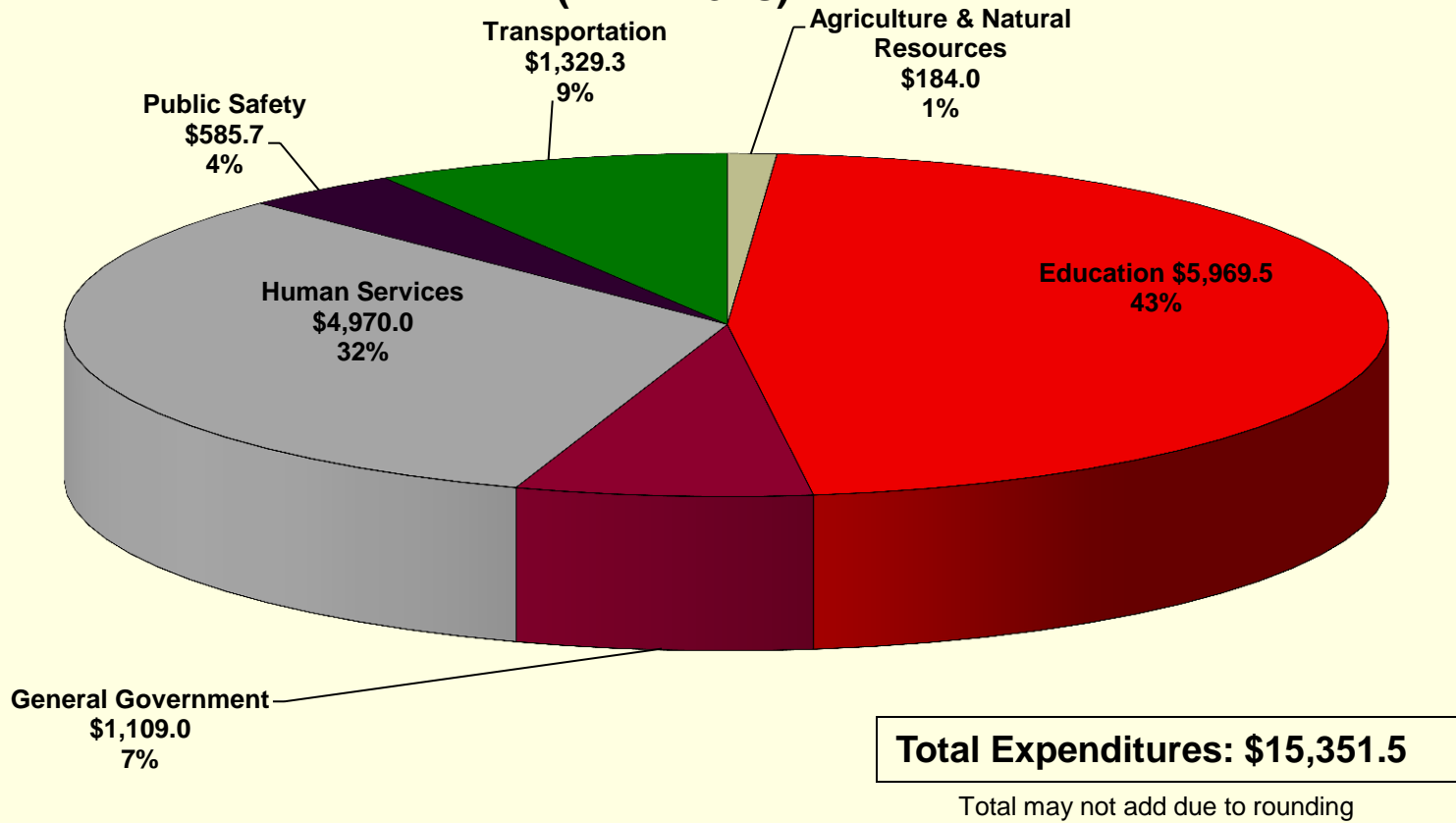
## FY 2015 Approved State General Fund Expenditures

■ Department of Education	50¢
■ Board of Regents and Institutions	13¢
■ Other Education	<u>0¢</u>
<i>Subtotal Education</i>	63¢
■ Department of Health and Environment	12¢
■ Dept. for Aging and Disability Srv. (incl. Hospitals)	11¢
■ Dept. of Corrections and Facilities	6¢
■ Dept. for Children and Families	3¢
■ Judicial, Board of Indigents' Defense	2¢
■ Department of Administration	1¢
■ All Other	<u>2¢</u>
Total Receipts	<u><u>\$1.00</u></u>



# Where does the money go?

## FY 2015 Approved All Funds Expenditures (in millions)



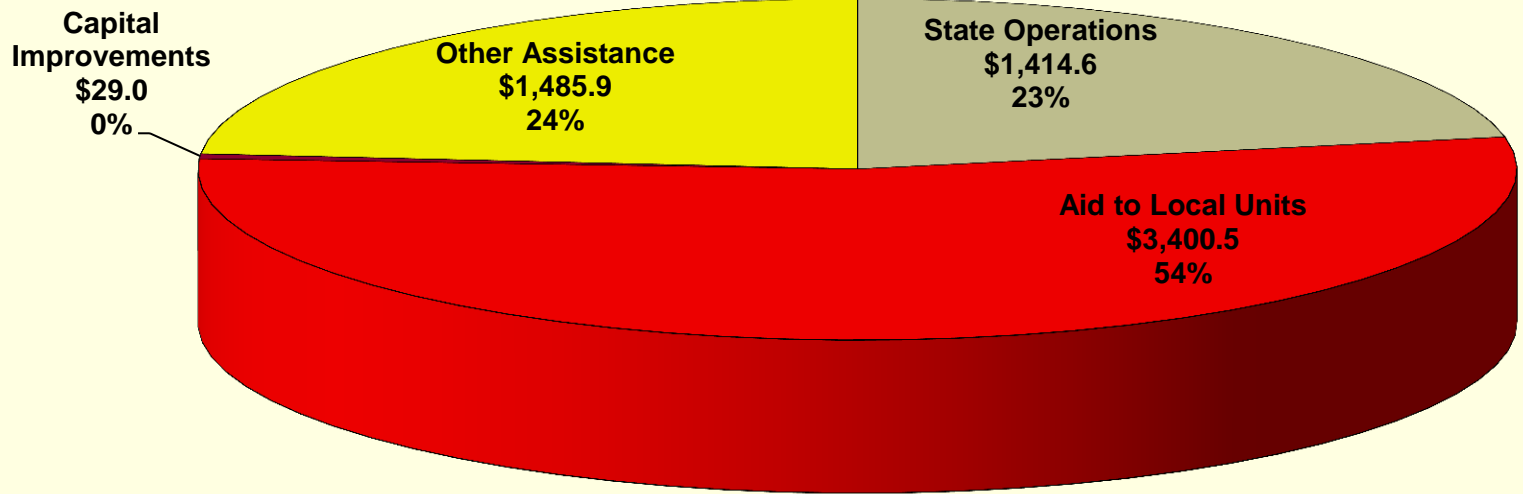
# Where does a dollar go?

## FY 2015 Approved All Funds Expenditures

■ Department of Education	30¢
■ Board of Regents and Institutions	17¢
<i>Subtotal Education</i>	<u>47¢</u>
■ Dept. of Health and Environment	15¢
■ Dept. for Aging and Disability Services (including Hospitals)	11¢
■ Dept. of Transportation	9¢
■ Dept. for Children and Families	4¢
■ Dept. of Corrections and Facilities	3¢
■ Dept. of Labor	2¢
■ Lottery and Racing and Gaming Commission	2¢
■ Judicial Branch	1¢
■ All Other	6¢
Total Receipts	<u><u>\$1.00</u></u>

# How is the money spent?

## FY 2015 Approved State General Fund Expenditures (in millions)

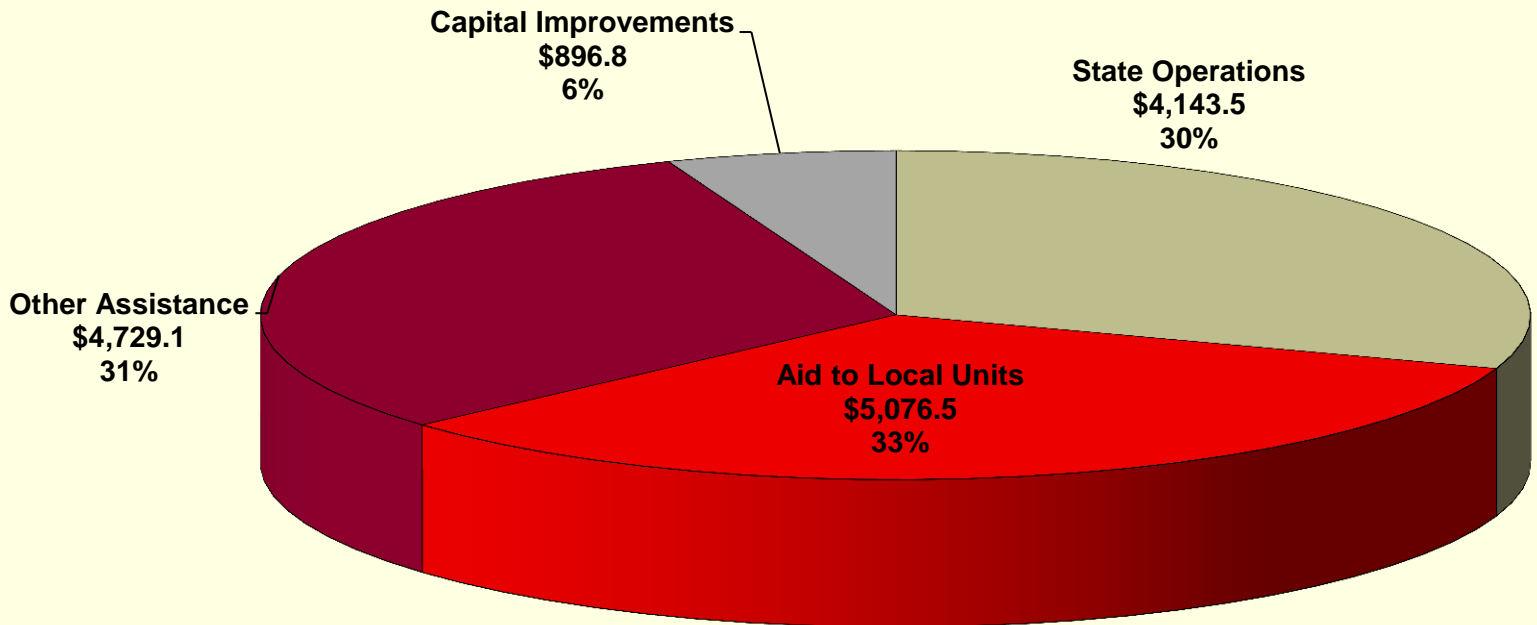


**Total Expenditures: \$6,300.9**

Total may not add due to rounding

# How is the money spent?

## FY 2015 Approved All Funds Expenditures (in millions)



**Total Expenditures: \$15,351.5**

Total may not add due to rounding

# What do things look like going forward?

STATE GENERAL FUND PROFILE				
FY 2014 - FY 2017				
(Dollars in Millions)				
	FY 2014	FY 2015	FY 2016	FY 2017
<b>Revenue</b>				
Beginning Balance	\$ 709.3	\$ 379.8	\$ -	\$ -
Consensus Revenue Estimate (November 10, 2014)	5,653.2	5,768.7	5,811.4	5,876.6
<b>Total Revenue Available</b>	<b>\$ 6,362.5</b>	<b>\$ 6,148.5</b>	<b>\$ 5,811.4</b>	<b>\$ 5,876.6</b>
<b>Expenditures</b>				
Estimated Expenditures	\$ 5,982.7	\$ 6,300.9	\$ 6,148.5	\$ 5,811.4
Estimated State General Fund Expenditures Shifted from FY 2014	-	21.4	(21.4)	-
Human Services Caseloads	-	46.2	76.6	44.5
School Finance Adjustments	-	53.1	(9.0)	(34.3)
KPERS State and School	-	5.6	52.4	55.4
Reductions Needed to Maintain Zero Ending Balance	-	(278.7)	(435.7)	(0.4)
Total Adjusted Expenditures	5,982.7	6,148.5	5,811.4	5,876.6
<b>Ending Balance</b>	<b>\$ 379.8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Ending Balance as a Percentage of Expenditures	6.3%	0.0%	0.0%	0.0%
Receipts in Excess of Expenditures	\$ (329.5)	\$ (379.8)	\$ -	\$ -

# Questions?

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Please feel free to contact me if you have any questions.

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