

November Consensus Revenue Estimates; Plus Total Receipts Only Above the Estimate Through December  
 Expenditures as Approved by the 2011 Legislature, Including Gubernatorial Vetoes  
 November Consensus Estimates for School Finance and Human Services Caseloads

**STATUS OF THE STATE GENERAL FUND**  
**FY 2010-FY 2013**  
 (In Millions)

|   | Actual<br>FY 2010 | Actual<br>FY 2011 | Revised<br>FY 2012 | Estimated<br>FY 2013 |
|---|-------------------|-------------------|--------------------|----------------------|
| Beginning Balance   | \$ 49.6           | \$ (27.1)         | \$ 192.4           | \$ 378.0             |
| Tax Receipts (November, 2011 Consensus Revenue Estimate)    | 4,984.6           | 5,693.0           | 6,030.0            | 6,322.8              |
| Receipts Only Above the Estimate Through December           | -                 | -                 | 60.0               | -                    |
| Other Revenue Adjustments                                   | 206.6             | 189.1             | 215.1              | (31.4)               |
| <b>Total Available Revenue</b>                              | <b>\$ 5,240.8</b> | <b>\$ 5,855.0</b> | <b>\$ 6,497.5</b>  | <b>\$ 6,669.5</b>    |
| <b>Expenditures</b>   | <b>5,268.0</b>    | <b>5,662.6</b>    | <b>6,067.5</b>     | <b>6,053.5</b>       |
| Human Services Caseloads                                    | -                 | -                 | 17.6               | 72.1                 |
| School Finance Consensus Estimates                          | -                 | -                 | 34.4               | 33.3                 |
| KPERS Employer Contribution as Required by Current Law      | -                 | -                 | -                  | 40.0                 |
| Special Education Federal Maintenance of Effort Requirement | -                 | -                 | -                  | 21.7                 |
| <b>Total Adjusted Expenditures</b>                          | <b>5,268.0</b>    | <b>5,662.6</b>    | <b>6,119.5</b>     | <b>6,220.6</b>       |
| <b>Ending Balance</b>                                       | <b>\$ (27.1)</b>  | <b>\$ 192.4</b>   | <b>\$ 378.0</b>    | <b>\$ 448.9</b>      |
| Ending Balance as a Percentage of Expenditures              | -0.5%             | 3.4%              | 6.2%               | 7.2%                 |
| Receipts in Excess of Approved Expenditures                 | \$ (283.3)        | \$ 35.1           | \$ 125.6           | \$ 70.8              |

**Assumptions:**

- Expenditures - Senate Substitute for HB 2014 - the 2011 Session appropriation bill for FY 2011 and FY 2012, as adjusted for gubernatorial vetoes. Also adjusted for FY 2012 consensus caseloads for education and human services.
- November, 2011 Consensus Revenue estimates for FY 2012 and FY 2013. Plus, total receipts only above the estimate through December

- Expenditures in FY 2013 increase for human services caseloads (\$72.1 million), KPERS employer contribution increases (\$40 million); and school finance consensus estimate increases (\$33.3 million); and \$21.7 million for special education federal maintenance of effort requirement.

Kansas Legislative Research Department  
 January 9, 2012