

Status of State Building Funds

FY 2013 - FY 2017 Estimate

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Gov Rec.	FY 2016 Estimate	FY 2017 Estimate
<u>Educational Building Fund</u>					
Beginning Balance	\$ 11,244,258	\$ 20,208,310	\$ 23,785,176	\$ 843,511	\$ 6,523,738
Released Encumbrances/Adjustments	-	1,000	-	-	-
Property Tax	30,440,566	30,755,755	30,267,281	31,320,070	32,447,320
Motor Vehicle Taxes	3,298,586	3,262,464	3,294,271	3,360,157	3,427,360
Other Receipts/Recoveries	87,729	-	-	-	-
Revenue	33,826,881	34,019,219	33,561,552	34,680,227	35,874,680
Resources Available	\$ 45,071,139	\$ 54,227,529	\$ 57,346,728	\$ 35,523,738	\$ 42,398,418
Expenditures	\$ 24,862,829	\$ 30,442,353	\$ 56,503,217	\$ 29,000,000	\$ 32,000,000
Ending Balance	20,208,310	23,785,176	843,511	6,523,738	10,398,418
<u>State Institutions Building Fund</u>					
Beginning Balance	\$ 12,289,618	\$ 12,053,182	\$ 10,331,620	\$ 2,074,939	\$ 536,401
Released Encumbrances/Adjustments	441,628	30,274	-	0	-
Property Tax	15,220,409	15,373,058	15,133,641	15,660,035	16,223,660
Motor Vehicle Taxes	1,649,045	1,630,987	1,697,049	1,730,990	1,765,610
Other Receipts/Recovery	455,304	-	-	0	-
Revenue	17,766,386	17,034,319	16,830,690	17,391,025	17,989,270
Resources Available	\$ 30,056,004	\$ 29,087,501	\$ 27,162,310	\$ 19,465,964	\$ 18,525,671
Expenditures	\$ 18,002,822	\$ 18,755,881	\$ 25,087,371	\$ 18,929,563	\$ 18,242,962
Ending Balance	12,053,182	10,331,620	2,074,939	536,401	282,709
<u>Correctional Institutions Building Fund</u>					
Beginning Balance	\$ 1,133,644	\$ 2,154,607	\$ 2,293,827	\$ 43	\$ 43
Released Encumbrances/Adjustments	51,797	39	-	0	-
Gaming Revenues	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000
Other Receipts/Recovery	-	-	-	0	-
Revenue	5,043,797	4,992,039	4,992,000	4,992,000	4,992,000
Resources Available	\$ 6,177,441	\$ 7,146,646	\$ 7,285,827	\$ 4,992,043	\$ 4,992,043
Expenditures	\$ 4,022,834	\$ 4,852,819	\$ 7,285,784	4,992,000	\$ 4,992,000
Ending Balance	2,154,607	2,293,827	43	43	43

Educational Building Fund

KSA 76-6b01 authorizes a 1.0 mill tax levy on real property for the Educational Building Fund (EBF), for the use and benefit of the state institutions of higher education.

KSA 76-6b02 limits the use of the funds in the EBF to the construction, reconstruction, equipment and repair of buildings and grounds at the state educational institutions under the control and supervision of the State Board of Regents and for payment of debt service on revenue bonds issued to finance such projects, all subject to appropriation by the Legislature.

State Institutions Building Fund

KSA 76-6b04 authorizes a 0.5 mill tax levy on real property for the State Institutions Building Fund (SIBF), for the use and benefit of state institutions caring for persons who are mentally ill, retarded, visually handicapped, with a handicapping hearing loss or tubercular or state institutions caring for children who are deprived, wayward, miscreant, delinquent, children in need of care or juvenile offenders and who are in need of residential care or treatment, or institutions designed primarily to provide vocational rehabilitation for handicapped persons.

State institutions include, but are not limited to, those institutions under the authority of the Commissioner of Juvenile Justice.

KSA 76-6b05 limits expenditures from the fund to be used for the construction, reconstruction, equipment and repair of buildings and grounds at institutions specified in K.S.A. 76-6b04, and amendments thereto, and for payment of debt service on revenue bonds issued to finance such projects, all subject to appropriation by the Legislature.

Correctional Institutions Building Fund

KSA 79-4803 transfers an amount equal to 10.0 percent of the balance of all moneys credited to the state gaming revenues fund to the Correctional Institutions Building Fund (CIBF), to be appropriated by the Legislature for the use and benefit of state correctional institutions.