

Approved Expenditures by 2009 Legislature, as Adjusted for Underspending and Shifting from FY 2009 to FY 2010
 Governor's Allotments in FY 2010 (\$90.1 million) - Generally 2.0 Percent
 School Aid Payments Delayed from FY 2009 to FY 2010 (\$73.0 million)
 April Consensus Revenue Estimates Adjusted for Legislation; 1.0 Percent Growth in Revenue in FY 2011 and 2.0 Percent in FY 2012;
 Revenues Further Adjusted for Actual Receipts for May and June, 2009
 Tax Refunds (\$31.0 million) Delayed from FY 2009 to FY 2010

2011-12

STATUS OF THE STATE GENERAL FUND
 FY 2008-FY 2012
 (In Millions)

	Actual FY 2008	Revised FY 2009	Revised FY 2010	Estimated FY 2011	Estimated FY 2012
Beginning Balance	\$ 935.0	\$ 526.6	\$ 65.8	\$ -	\$ (0.0)
Receipts (April, 2009 Consensus Revenue Estimate)	5,693.4	5,709.7	5,535.9	5,547.7	5,624.0
Subtotal- Approved Receipts	\$ 6,628.4	\$ 6,236.3	\$ 5,601.7	\$ 5,547.7	\$ 5,624.0
Less Receipts Below Estimate (May and June)	-	(119.0)	(119.0)	(119.0)	(119.0)
Delay FY 2009 Tax Refunds to FY 2010	-	-	(31.0)	-	-
Total Available Revenue	\$ 6,628.4	\$ 6,117.3	\$ 5,451.7	\$ 5,428.7	\$ 5,505.0
Expenditures	6,101.8	6,268.6	6,009.8	6,258.9	6,360.5
Federal Economic Stimulus Legislation	-	(102.8)	(396.2)	(297.3)	-
Subtotal - Approved Expenditures	6,101.8	6,163.8	5,613.6	5,959.6	6,360.5
Less FY 2009 Underspending and Shifting to FY 2010	-	(39.3)	35.0	-	-
Less Governor's Allotments (generally 2.0 percent)	-	-	(90.1)	-	-
Delay FY 2009 School Aid Payments to FY 2010	-	(73.0)	73.0	-	-
Additional Adjustments to Achieve a Zero Ending Balance	-	-	(179.8)	(530.9)	(855.6)
Total Adjusted Expenditures	6,101.8	6,051.5	5,451.7	5,428.7	5,505.0
Ending Balance	\$ 526.6	\$ 65.8	\$ -	\$ (0.0)	\$ (0.0)
Ending Balance as a Percentage of Expenditures	8.6%	1.1%	0.0%	0.0%	0.0%
Approved Receipts in Excess of Approved Expenditures	\$ (408.4)	\$ (454.1)	\$ (77.7)	\$ (411.9)	\$ (736.5)
Adjusted Receipts in Excess of Adjusted Expenditures	\$ (408.4)	\$ (460.8)	\$ (65.8)	\$ (0.0)	\$ 0.0

Assumptions:

- Expenditures as approved by the 2009 Legislature, as adjusted for underspending and shifting of expenditures from FY 2009 to FY 2010. Plus Governor's allotments of generally 2.0 percent in FY 2010 and delay of school aid payments from FY 2009 to FY 2010.
- April, 2009 Consensus Revenue estimates for FY 2009 and FY 2010, further adjusted for legislative action. Plus, adjustment for May and June actual receipts. In addition, delay of FY 2009 tax refunds (\$31.0 million) to FY 2010.
- Estimated federal economic stimulus impact - revenue (loss of \$80.5 million) and expenditures (savings of \$796.3 million) as reflected in the approved budget.
- Caseeloads include adjustments within the budgets of the Department of Social and Rehabilitation Services, Kansas Health Policy Authority, Department on Aging, Juvenile Justice Authority, and the Department of Education.

- Expenditures in FY 2011 and FY 2012 increase for human services caseeloads (\$80 million), KPERS employer contribution increases (\$42 million), and state employee market pay (\$8.5 million).
- Revenue estimates increase 1.0 percent in FY 2011 and 2.0 percent in FY 2012, less repayment of previous loans to the SGF (\$34.7 million) for KDOT, Underground Petroleum Fund, and the Waste Tire Management Fund in both FY 2011 and FY 2012.

Kansas Legislative Research Department
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\$855.5M is the size of the cut needed for FY2012 unless revenues are increased.

**PLAINTIFFS'
 EX. 302**

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