

April Consensus Revenue Estimates
 Expenditures as Approved by the 2011 Legislature, Including Gubernatorial Vetoes
 Actual Receipts Above the Estimate Through August, 2011

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

	Actual FY 2010	Revised FY 2011	Revised FY 2012	Estimated FY 2013
Beginning Balance	\$ 49.6	\$ (27.1)	\$ 180.2	\$ 202.1
Tax Receipts (April, 2011 Consensus Revenue Estimate)	5,191.2	5,593.9	5,824.7	5,999.4
Actual Receipts Above the Estimate Through August, 2011	-	107.1	26.6	-
Other Revenue Adjustments	-	181.1	222.9	75.5
Total Available Revenue	\$ 5,240.8	\$ 5,855.0	\$ 6,254.4	\$ 6,277.1
Expenditures	5,268.0	5,674.8	6,052.3	6,175.2
Expenditure Adjustments to Reach Zero	-	-	-	-
Total Adjusted Expenditures	5,268.0	5,674.8	6,052.3	6,175.2
Ending Balance	\$ (27.1)	\$ 180.2	\$ 202.1	\$ 101.9
Ending Balance as a Percentage of Expenditures	-0.5%	3.2%	3.3%	1.7%
Receipts in Excess of Approved Expenditures	\$ (76.7)	\$ (76.2)	\$ (4.7)	\$ (100.3)

Assumptions:

1. Expenditures - Senate Substitute for HB 2014 - the 2011 Session appropriation bill for FY 2011 and FY 2012, as adjusted for gubernatorial vetoes.
2. April, 2011 Consensus Revenue estimates for FY 2011 and FY 2012, as adjusted for legislation and gubernatorial vetoes and preliminary tax only receipts through August, 2011.
3. Expenditures in FY 2013 increase for human services caseloads (\$60 million), KPERS employer contribution increases (\$40 million); and \$21.7 million for special education federal maintenance of effort requirement.

4. Tax revenue increases 3.0 percent in FY 2013.
5. Restore \$36 million to the tax base for the impact of the federal Tax Relief Act of 2010. The legislation reduced State General Fund receipts by \$52.5 million in FY 2012 and \$16.5 million in FY 2013. Also, add \$39.5 million as a result of 2011 SB 196.

Kansas Legislative Research Department
 September 14, 2011

File: FY 2012 SGF Profile September 14, 2011

