

BUDGET OVERVIEW – FISCAL YEARS 2014 AND 2015

Budget Overview – All Funds

The 2014 Session of the Legislature authorized expenditures of \$15.029 billion from all funding sources in FY 2014 and \$15.352 billion for FY 2015. The FY 2014 amount is \$1,049.4 million, or 7.5 percent, above FY 2013 actual expenditures. The FY 2015 approved amount is \$322.8 million, or 2.1 percent, above the FY 2014 approved amount. The approved budget in FY 2014 includes adjustments for all human services caseloads with a decrease of \$17.1 million from all funding sources and \$24.5 million from the State General Fund. The budget also reflects a deletion of \$1.1 million, all from the State General Fund, for reappropriations from FY 2013 to FY 2014.

The FY 2015 approved budget includes adjustments for all human services caseloads with an increase of \$55.2 million from all funding sources and a decrease of \$6.0 million from the State General Fund. The approved budget reflects the addition of \$16.3 million, including \$7.1 million from the DADS Social Welfare Fund, which was made available from the Children's Health Insurance Program Reauthorization Act (CHIPRA) bonus received and transferred to provide additional services to individuals with physical and developmental disabilities; \$11.3 million, including \$4.5 million from the State General Fund, for employee bonuses of \$250 for all full-time employees except elected officials, and \$940,646, from the State General Fund, for a 10.0 percent base pay increase to forensic scientists and special agents in the Kansas Bureau of Investigation. The budget also includes the addition of \$109.3 million for Supplemental General State Aid (local option budget equalization aid); makes a revenue transfer of \$25.2 million to the Capital Outlay Fund from the State General Fund; and the addition of \$586.8 million, all from special revenue funds, to the Department of Education from language in 2014 House Sub. for SB 245 which requires the deposit of 20 mill property tax in the State Treasury. This was formerly provided directly to local school districts.

Based on current financing, the State General Fund will finance 43.9 percent of FY 2013, 39.9 percent of FY 2014, and 41.0 percent of FY 2015 expenditures. All other expenditures are financed from approximately 1,000 special revenue funds, dedicated building funds, and federal grants.

Summary of Expenditures by Major Purpose – All Funds

State expenditures can be divided into four major areas of expenditure: state operations expenses incurred in the direct operations of state government (such as salaries and wages, rents, and travel); aid to local units of government (payments to governmental units which provide services at the local level and in most cases have taxing authority); other assistance, grants, and benefits (payments to individuals and agencies that are not governmental units such as Medicaid payments and unemployment insurance payments); and capital improvements (repairs and construction of state-owned facilities, including highways).

Table I summarizes the FY 2013 through FY 2015 budgets by major purpose of expenditure.

TABLE I
Expenditures from All Funds by Major Purpose
(Millions of Dollars)

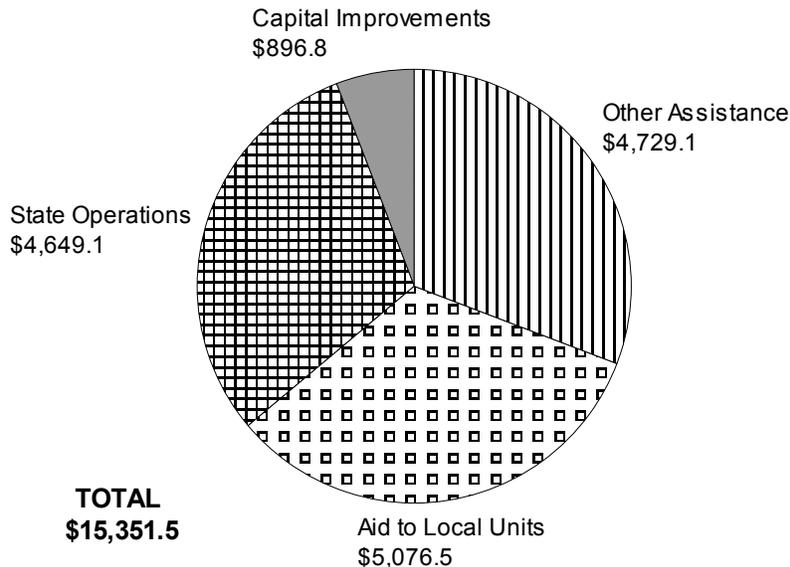
	Actual FY 2013	Approved FY 2014	Change		Approved FY 2015	Change	
			Dollar	Percent		Dollar	Percent
State Operations	\$ 4,518.2	\$ 4,680.1	\$ 161.9	3.6 %	\$ 4,649.1	\$ (31.0)	(0.7)%
Aid to Local Units	4,325.1	4,362.3	37.2	0.9	5,076.5	714.2	16.4
Other Assistance	4,486.6	4,573.3	86.7	1.9	4,729.1	155.8	3.4
Total Operating	\$ 13,329.9	\$ 13,615.7	\$ 285.8	2.1 %	\$ 14,454.7	\$ 839.0	6.2 %
Capital Improvements	649.3	1,412.9	763.6	117.6	896.8	(516.1)	(36.5)
TOTAL	\$ 13,979.2	\$ 15,028.6	\$ 1,049.5	7.5 %	\$ 15,351.5	\$ 322.8	2.1 %

Note: Totals may not add due to rounding.

Operating expenditures, which consist of total expenditures less capital improvements, are estimated to increase by \$285.8 million, or 2.1 percent, from FY 2013 to FY 2014 and by \$839.0, or 6.2 percent, from FY 2014 to FY 2015. Capital improvement expenditures increase by \$763.6 million, or 117.6 percent, in FY 2014 and decrease by \$516.1 million, or 36.5 percent, for FY 2015. Of the total authorized budget for FY 2015, 30.3 percent is for state operations, 33.1 percent is for aid to local units of government, 30.8 percent is for other assistance, grants and benefits, and 5.8 percent is for capital improvements.

The following chart displays expenditures from all funding sources for FY 2015 by function of government.

FY 2015 Expenditures from All Funds By Major Purpose
(Millions of Dollars)



State Operations – All Funds

Expenditures for state operations comprise 31.1 percent of total expenditures in FY 2014 and 30.3 percent for FY 2015. The approved FY 2014 all funds amount for state operations is a net increase of \$161.9 million, or 3.6 percent, above the FY 2013 amount and the approved FY 2015 all funds amount is a net decrease of \$31.0 million, or 0.7 percent, below the FY 2014 approved budget.

Agencies that receive substantial changes for state operations for FY 2015 from FY 2014 include decreases for Department of Transportation (\$39.6 million, or 9.0 percent), Department of Revenue (\$12.0 million, or 12.3 percent), Department of Education (\$5.2 million, or 13.4 percent) and increases for Kansas Department of Health and Environment (\$9.6 million, or 4.9 percent), Kansas Lottery (\$7.2 million, or 2.5 percent), and Judicial Branch (\$4.8 million, or 3.7 percent).

The 2014 Legislature approved funding of \$11.3 million, including \$4.5 million from the State General Fund, for FY 2015 for a \$250 bonus for all full-time employees except elected officials who were employed on December 6, 2013, and which will be paid December 6, 2014. The Legislature also approved funding of \$940,646 all from the State General Fund to provide a 10.0 percent base pay increase for forensic scientists and special agents in the Kansas Bureau of Investigation.

The Legislature approved longevity bonus payments at the statutory rate of \$40 per year of service. However, no additional funding for the payments was approved from the State General Fund and other appropriated funds, requiring agencies (excluding the Department of Corrections) to self-fund those portions of the program for FY 2014 and FY 2015. Employees hired or re-employed on or after June 15, 2008 are not eligible for longevity bonus payments.

FY 2015 State Employee Compensation (In Millions)

	State General Fund	All Funds
Base salary increase. <i>No base salary increase was recommended for state employees.</i>	\$ 0.0	\$ 0.0

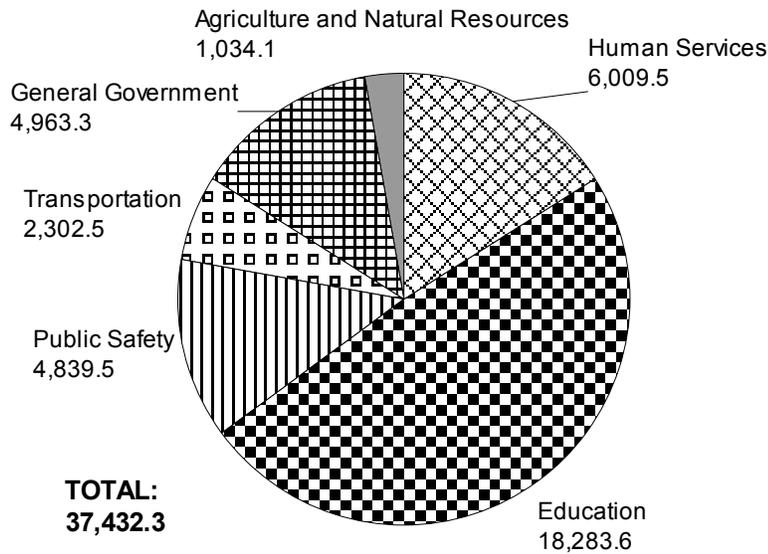
Employee Bonuses. A \$250 bonus for all full-time employees except elected officials who were employed on December 6, 2013, and which will be paid December 6, 2014.	4.5	11.3
Select base pay increase. A base pay increase of 10.0 percent for forensic scientists and special agents in the Kansas Bureau of Investigation.	0.9	0.0

Longevity bonus pay for current classified employees. Maintain the current “temporary” rate of \$50 per year of service for the longevity bonus pay for all current classified employees. The statutory rate for longevity bonus pay is \$40 per year of service. <i>However, no additional funding was approved for FY 14 and 15 longevity payments, making the program self-funded for FY 14 and 15.</i>	0.0	0.0
Employees hired or re-employed on or after June 15, 2008 will not be eligible to receive longevity bonus pay.		

TOTAL	\$ 5.4	\$ 11.3

FTE Positions. The FY 2015 approved budget includes 37,432.3 FTE positions and represents a decrease of 341.0, or 0.9 percent, from FY 2014 to FY 2015. The decrease is due largely to a reduction of 395.8 FTE positions in the Department for Children and Families offset partially by an increase in the Commission of Veterans Affairs of 36.0 FTE positions.

**FY 2015
Full-Time Equivalent (FTE) Positions
by Function of Government**



Aid to Local Units – All Funds

Approved expenditures in FY 2014 for aid to local units of government are estimated to total \$4.4 billion, including \$3.2 billion from the State General Fund. For FY 2015 aid to local units of government totals \$5.1 billion, including \$3.4 billion from the State General Fund, and comprises 29.0 percent of total expenditures and 53.3 percent of State General Fund expenditures. State aid accounts for 46.5 percent of this category. Federal and other aid is 13.5 percent of the total in FY 2014 and 22.6 percent for FY 2015. A complete table of state aid to local units of government from the State General Fund for FY 2013 through FY 2015 and a table of state aid from selected other funds from FY 2013 through FY 2015 are included later in this document.

Aid to local units of government is estimated to increase \$37.2 million, or 0.9 percent, from FY 2013 to FY 2014 and increase \$714.2 million, or 16.4 percent, from FY 2014 to FY 2015. The vast majority of local aid (92.5 percent) is paid to unified school districts. The aid to local units payment to school districts is estimated to increase by \$763.4 million, or 20.6 percent, in FY 2015. The increase is primarily due to the shift of \$586.8 million from the 20 mill property tax from local effort to the state treasury. Aid to local units other than school districts decreases by \$49.2 million, or 1.1 percent, from FY 2014 to FY 2015.

Other Assistance – All Funds

Expenditures for other assistance, grants, and benefits are estimated to be \$4.6 billion in FY 2014, and comprise 30.4 percent of total expenditures. For FY 2015 other assistance expenditures are \$4.7 billion and comprise 30.8 percent of total expenditures. More than three-fourths of this amount (\$3.8 billion, or 81.0 percent) consists of expenditures for public welfare, Medicaid, and long-term care programs of the Kansas Department of Health and Environment, Division of Health Care Finance (\$2.1 billion, or 43.8 percent), the Department for Aging and Disability Services (\$1.4 billion, or 29.1 percent), and the Department for Children and Families (\$383.8 million, or 8.1 percent). Another large component of this category of expenditures is the Unemployment Insurance program of the Department of Labor (\$342.4 million, or 7.2 percent).

The increase in estimated expenditures for other assistance from FY 2013 to FY 2014 is \$86.7 million, or 1.9 percent. From FY 2014 to FY 2015 expenditures are estimated to increase \$155.8 million, or 3.4 percent. Within the Department of Labor, other assistance expenditures for FY 2015 are budgeted to decrease \$65.3 million, or 16.0 percent, primarily reflecting lower budgeted unemployment insurance payments. Other assistance expenditures for the Kansas Department of Health and Environment, Division of Health Care Finance increase by \$167.2 million, or 8.8 percent, from FY 2014 to FY 2015 largely due to medical program expenditures.

Capital Improvements – All Funds

Expenditures for capital improvements are estimated to total \$1.4 billion in FY 2014, an increase of \$763.6 million, or 117.6 percent, above FY 2013 actual expenditures. From FY 2014 to FY 2015 expenditures are estimated to decrease \$516.6 million, or 36.6 percent. Capital improvements comprise 9.4 percent of total FY 2014 expenditures and 5.8 percent of total FY 2015 expenditures. More than three-quarters of the approved capital improvements expenditures (\$714.0 million, or 79.6 percent) are for highways. Expenditures for highways are estimated to decrease \$463.7 million, or 39.4 percent, from FY 2014 to FY 2015. The decrease is attributable to the letting of three projects (the Johnson County Gateway Project, the South Lawrence Traffic-way, and US-54 Kellogg Avenue in Wichita) in FY 2014, and delayed expenditures from FY 2013.

Summary of Expenditures by Function of Government – All Funds

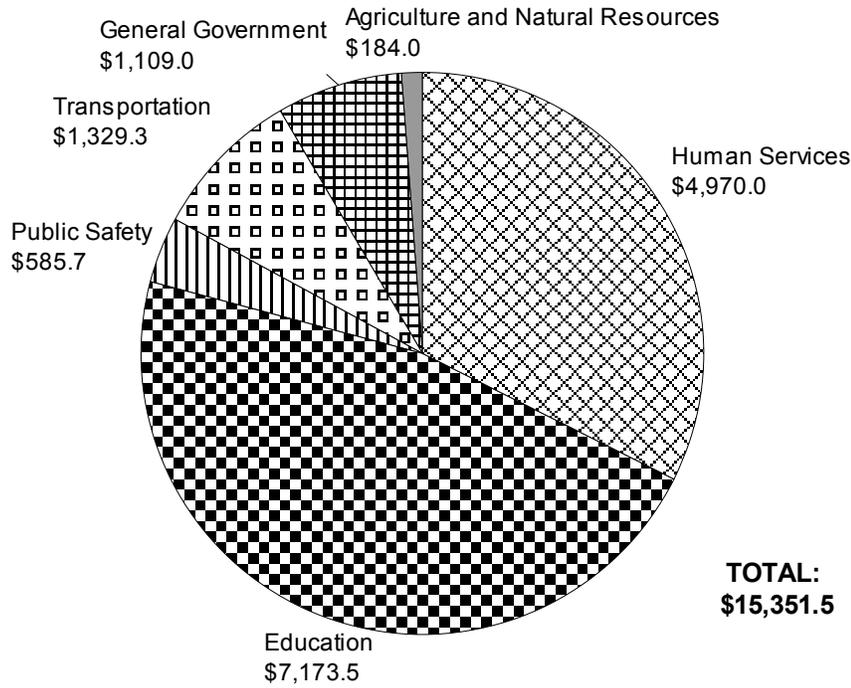
Table II summarizes the FY 2013 through FY 2015 agency budget expenditures by function of government.

TABLE II
SUMMARY OF EXPENDITURES FROM ALL FUNDS
BY FUNCTION OF GOVERNMENT
(MILLIONS OF DOLLARS)

	Actual FY 2013	Approved FY 2014	Change		Approved FY 2015	Change	
			Dollar	Percent		Dollar	Percent
General Government	\$ 1,127.3	\$ 1,127.9	\$ 0.6	0.1 %	\$ 1,109.0	\$ (18.9)	(1.7)%
Human Services	4,719.1	4,779.3	60.2	1.3	4,970.0	190.7	4.0
Education	6,321.3	6,451.0	129.7	2.1	7,173.5	722.5	11.2
Public Safety	609.5	645.4	35.9	5.9	585.7	(59.7)	(9.3)
Agric./Natural Res.	197.8	186.5	(11.3)	(5.7)	184.0	(2.5)	(1.3)
Hwys./Other Trans.	1,004.1	1,838.6	834.5	83.1	1,329.3	(509.3)	(27.7)
TOTAL	\$ 13,979.2	\$ 15,028.6	\$ 1,049.5	7.5 %	\$ 15,351.5	\$ 322.8	2.1 %

Note: Totals may not add due to rounding.

**FY 2015 Expenditures from All Funds
By Function of Government
(Millions of Dollars)**



Program and Agency Components of the All Funds Budget

Table III provides an overview of the major program or agency components of the FY 2015 state budget. The table identifies individual components which comprise 98.7 percent of expenditures financed from all funding sources. The Department of Education, the Board of Regents and other postsecondary education, the Department of Health and Environment - Health Care Finance, the Department for Aging and Disability Services, and the Department of Transportation account for 81.1 percent of the overall state budget.

TABLE III
Expenditures from All Funds, FY 2015
By Agency or Program

	Amount (Thousands)	Percent of Total	Cumulative Percent	Percent Change from FY 2014
Department of Education	\$ 4,558,005	29.7 %	29.7	20.0 %
Board of Regents & Institutions	2,581,908	16.8	46.5	(1.5)
Other Education*	33,558	0.2	46.7	6.7
<i>Subtotal</i>	\$ 7,173,471	46.7 %	46.7 %	25.2%
KDHE - Health Care Finance	\$ 2,308,817	15.0	61.8	8.3
KDADS and Hospitals	1,648,431	10.7	72.5	5.2
Department of Transportation	1,313,166	8.6	81.1	(27.9)
Department for Children and Families	606,042	3.9	85.0	(0.4)
Corrections and Facilities	406,288	2.6	87.7	1.4
Department of Labor	382,714	2.5	90.1	(14.6)
Lottery and Racing and Gaming Commission	348,548	2.3	92.4	2.3
Judicial Branch	137,121	0.9	93.3	3.6
Department of Revenue	122,504	0.8	94.1	(3.7)
Department of Commerce	122,192	0.8	94.9	(16.7)
Highway Patrol/KBI	109,187	0.7	95.6	(2.7)
Department of Administration	103,150	0.7	96.3	3.6
Insurance Dept. and Health Care Stabilization	69,434	0.5	96.7	2.7
Department of Wildlife, Parks and Tourism	68,975	0.4	97.2	(0.7)
Dept. of Health and Environment - Environment	58,532	0.4	97.6	(0.9)
Adjutant General	54,799	0.4	97.9	(53.5)
Kansas Public Employees Retirement System (KPERs)	46,263	0.3	98.2	(3.4)
Department of Agriculture	41,452	0.3	98.5	(2.0)
Legislative Agencies	28,313	0.2	98.7	0.3
All Other	202,075	1.3	100.0	0.8
TOTAL	\$ 15,351,474	100.0 %	100.0 %	2.1 %

*Includes School for the Blind and Deaf, State Library, and Historical Society.
Note: Totals may not add due to rounding.

Economic Development Initiatives Fund

The 2014 Legislature appropriated funding and authorized transfers from the Economic Development Initiatives Fund (EDIF) of \$49.6 million in FY 2014 and \$43.6 million for FY 2015. The agencies and programs receiving EDIF appropriations and the amounts are summarized in the following table.

**Table IV
Economic Development Initiatives Fund Expenditures**

	FY 2014	FY 2015
Department of Commerce	\$ 16,374,526	\$ 13,789,383
Department of Administration	600,000	600,000
Board of Regents and Universities	10,672,680	4,520,719
Department of Agriculture	570,832	575,497
Department of Wildlife, Parks and Tourism	5,793,572	5,835,583
State Finance Council	-	33,949
Transfers to Other Funds	15,612,988	18,261,537
TOTAL	\$ 49,624,598	\$ 43,616,668

Children's Initiatives Fund Expenditures

The 2014 Legislature authorized expenditures in FY 2014 of \$58.8 million and FY 2015 of \$55.3 million from the Children's Initiatives Fund. Table V reflects expenditures by agency from the fund for FY 2014 and FY 2015.

**Table V
Children's Initiatives Fund Expenditures**

	FY 2014	FY 2015
Department of Health and Environment	\$ 7,029,050	\$ 7,128,120
Department of Corrections	750,000	-
Department of Aging and Disability Services	7,600,000	3,800,000
Department of Children and Families	31,337,519	32,337,214
Department of Education	12,037,447	12,037,447
TOTAL	\$ 58,754,016	\$ 55,302,781

State Water Plan Fund

The 2014 Legislature authorized expenditures in FY 2014 of \$15.2 million and FY 2015 of \$14.9 million from the State Water Plan Fund. Table VI lists the agencies receiving allocations from the State Water Plan Fund in FY 2014 and FY 2015.

**TABLE VI
State Water Plan Fund Expenditures**

	FY 2014	FY 2015
Department of Agriculture - Conservation	\$ 8,818,711	\$ 8,386,221
Department of Agriculture - Water Resources	1,480,933	1,126,432
Department of Health and Environment	2,095,191	1,692,678
University of Kansas - Geological Survey	26,841	26,841
Kansas Water Office	2,795,155	3,715,500
State Finance Council Appropriation	-	334
TOTAL	\$ 15,216,831	\$ 14,948,006

Expanded Lottery Act Revenues Fund (ELARF)

The 2014 Legislature authorized expenditures in FY 2014 of \$82.8 million and FY 2015 of \$86.7 million. Table VII list the agencies receiving allocations from the ELARF for FY 2014 and FY 2015.

TABLE VII
Expanded Lottery Act Revenue

	FY 2014	FY 2015
Department of Administration	\$ 34,779,483	\$ 36,752,000
Transfers to Other Funds	48,012,000	49,990,000
TOTAL	<u>\$ 82,791,483</u>	<u>\$ 86,742,000</u>

Budget Overview – State General Fund

Authorized State General Fund expenditures for FY 2014 total \$5.999 billion, a decrease of \$136.1 million, or 2.2 percent, below FY 2013 actual expenditures. Authorized State General Fund expenditures for FY 2015 total \$6.301 billion, an increase of \$302.2 million, or 5.0 percent, above the FY 2014 approved budget.

Based on the estimate of receipts (as adjusted in May 2013 for legislation enacted by the 2014 Legislature) and expenditures for FY 2014 and FY 2015, the State General Fund ending balance will decrease from \$709.3 million at the end of FY 2013 to \$694.9 million at the end of FY 2014 and further decrease to \$362.6 million at the end of FY 2015.

Expenditures are projected to exceed receipts by \$332.3 million in FY 2015. The 2014 Legislature approved an ending balance of 11.6 percent in FY 2014 and 5.8 percent for FY 2015.

Summary of Expenditures by Major Purpose – State General Fund

Table VIII summarizes actual FY 2013 and approved FY 2014 and FY 2015 State General Fund budgets by major purpose of expenditure. State operations expenditures decrease \$26.3 million, or 1.9 percent, and aid to local units expenditures decrease \$129.8 million, or 3.9 percent, from FY 2013 to FY 2014. Expenditures for other assistance increase \$15.5 million, or 1.1 percent, while capital improvements expenditures increase \$4.5 million, or 13.2 percent, from FY 2013 to FY 2014. From FY 2014 to FY 2015, state operations expenditures increase \$37.1 million, or 2.8 percent, and aid to local units' expenditures increase \$202.4 million, or 6.3 percent. Expenditures for other assistance increase \$72.3 million, or 5.1 percent, while capital improvements expenditures decrease \$9.7 million, or 25.1 percent from FY 2014 to FY 2015.

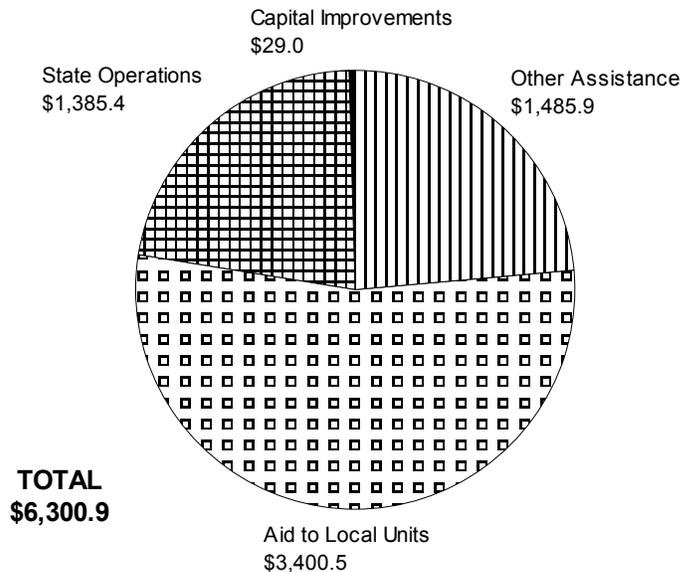
TABLE VIII
State General Fund Expenditures by Major Purpose
(Millions of Dollars)

	Actual	Approved	Change		Approved	Change	
	FY 2013	FY 2014	Dollar	Percent	FY 2015	Dollar	Percent
State Operations	\$ 1,374.6	\$ 1,348.3	\$ (26.3)	(1.9)%	\$ 1,385.4	\$ 37.1	2.8 %
Aid to Local Units	3,327.9	3,198.1	(129.8)	(3.9)	3,400.5	202.4	6.3
Other Assistance	1,398.1	1,413.6	15.5	1.1	1,485.9	72.3	5.1
Total Operating	\$ 6,100.6	\$ 5,960.0	\$ (140.6)	(2.3)	\$ 6,271.8	\$ 311.8	5.2 %
Capital Improvements	34.2	38.7	4.5	13.2	29.0	(9.7)	(25.1)
TOTAL	\$ 6,134.8	\$ 5,998.7	\$ (136.1)	(2.2)%	\$ 6,300.9	\$ 302.2	5.0 %

Note: Totals may not add due to rounding.

The following chart displays FY 2015 State General Fund expenditures by major purpose.

FY 2015 State General Fund Expenditures
by Major Purpose
(Millions of Dollars)



State Operations – State General Fund

Expenditures for state operations comprise 22.5 percent of the FY 2014 State General Fund budget and 22.0 percent of the FY 2015 State General Fund Budget. The decrease in expenditures for state operations from FY 2013 to FY 2014 is \$26.3 million, or 1.9 percent. State operations expenditures increase from FY 2014 to FY 2015 by \$37.1 million, or 2.8 percent. Table IX reflects state operations expenditures by function of government from FY 2013 through FY 2015. Agencies that had substantial changes in state operations funding from the State General Fund include decreases for the Board of Regents (\$1.9 million, or 29.2 percent) and Department of Administration (\$9.7 million, or 28.9 percent) and increases for the Kansas State Fair Board (\$56,288, or 22.0

percent), Wichita State University (\$11.3 million, or 17.8 percent), and Department of Corrections (\$6.1 million, or 6.5 percent).

TABLE IX
State General Fund Expenditures for State Operations
by Function of Government
(Millions of Dollars)

	Actual	Approved	Change		Approved	Change	
	FY 2013	FY 2014	Dollar	Percent	FY 2015	Dollar	Percent
General Government	\$ 193.0	\$ 191.4	\$ (1.6)	(0.8)%	\$ 183.3	\$ (8.1)	(4.2)%
Human Services	236.3	228.3	(8.0)	(3.4)	233.9	5.6	2.5
Education	601.3	587.7	(13.6)	(2.3)	616.7	29.0	4.9
Public Safety	310.1	308.5	(1.6)	(0.5)	318.5	10.0	3.2
Agric./Natural Res.	17.8	16.3	(1.5)	(8.4)	16.7	0.4	2.5
Hwys./Other Trans.	16.1	16.2	0.1	0.6	16.2	0.0	0.0
TOTAL	\$ 1,374.6	\$ 1,348.4	\$ (26.2)	(1.9)%	\$ 1,385.3	\$ 36.9	2.7 %

Note: Totals may not add due to rounding.

State Aid to Local Units of Government - State General Fund

State aid to local units of government from the State General Fund is estimated to account for 53.3 percent of all State General Fund expenditures in FY 2014 and 54.0 percent for FY 2015. Detailed data on state aid to local units are presented in Table X. The table shows actual aid in FY 2013 and authorizations for FY 2014 and FY 2015 based on actions of the 2014 Legislature.

From FY 2013 to FY 2014, State General Fund aid to local government expenditures decreased by \$129.8 million, or 3.9 percent, and from FY 2014 to FY 2015 aid to local government expenditures are estimated to increase by \$202.4 million, or 6.3 percent.

Compared to total expenditures from the State General Fund, state aid accounts for 54.2 percent in FY 2013, 53.3 percent in FY 2014, and 54.0 percent in FY 2015. Between 97.5 and 97.6 percent of total aid from the State General Fund was or will be for various education programs in the three years covered in Table X. In these years, school districts receive 92.3 to 92.6 percent of the aid for education.

General and Supplemental State Aid to School Districts. Basic general state aid to school districts from the State General Fund decreases by \$5.8 million, or 0.3 percent, for FY 2015, while supplemental general state aid increases by \$109.3, or 32.2 percent. This increase is to fully equalize funding provided through the local option budgets. Base State Aid Per Pupil (BSAPP) is funded at \$3,838 in FY 2014, the same as FY 2013 and at \$3,852 for FY 2015, an increase of \$14, or 0.3 percent, above the FY 2014 amount.

Other State Aid for Education. State General Fund aid for FY 2015 for other education programs increases by \$66.6 million, or 9.3 percent, from FY 2014. Employer contributions to the Kansas Public Employees Retirement System for school district employees increase by \$35.2 million, or 10.9 percent, for FY 2015. All other education programs increase by \$3.1 million, or 1.8 percent, from FY 2014 to FY 2015.

Non-education State Aid from the State General Fund. Other state aid from the State General Fund increases by \$4.0 million, or 5.3 percent, from FY 2014 to FY 2015.

**Table X
State General Fund Aid to Local Units of Government (In Thousands)**

	Actual FY 2013	Approved FY 2014	Approved FY 2015	Change	
				Dollar	Percent
General State Aid	\$ 1,978,613.1	\$ 1,893,463.5	\$ 1,887,654.1	\$ (5,809.4)	(0.3)%
Supp. Gen. Aid	339,222.1	339,214.0	448,477.0	109,263.0	32.2
<i>Subtotal</i>	<i>\$ 2,317,835.3</i>	<i>\$ 2,232,677.5</i>	<i>\$ 2,336,131.1</i>	<i>\$ 103,453.6</i>	<i>4.6 %</i>
KPERs-School	\$ 323,067.8	\$ 323,485.6	\$ 358,701.6	\$ 35,216.0	10.9
Special Education	430,426.2	385,767.2	418,296.0	32,528.8	8.4
Capital Outlay State Aid (Demand Transfer)	-	-	25,200.8	25,200.8	0.0
Deaf/Blind/Handicapped	110.0	110.0	110.0	0.0	0.0
Food Service	2,381.1	2,381.1	2,381.1	0.0	0.0
Teaching Excellence	-	-	327.5	327.5	0.0
Discretionary Grants	175.1	175.1	175.1	0.0	0.0
Fort Riley School Construction Match	1,500.0	1,500.0	-	(1,500.0)	(100.0)
Juvenile Detention	4,908.3	5,513.1	5,571.5	58.4	1.1
<i>Subtotal-USD</i>	<i>\$ 3,080,403.7</i>	<i>\$ 2,951,609.5</i>	<i>\$ 3,146,894.6</i>	<i>\$ 195,285.1</i>	<i>6.6 %</i>
Postsecondary Tiered Technical Education	\$ 58,097.6	\$ 58,301.0	\$ 58,301.0	\$ 0.0	0.0
Information Technology Education Opportunities	-	-	500.0	500.0	0.0
Non-Tiered Course Credit Hour Grant	76,496.3	76,496.3	76,496.3	0.0	0.0
Technical Equipment for Technical Colleges and Washburn University	398.5	398.5	398.5	0.0	0.0
Technical Education Tuition	12,018.4	18,000.0	20,750.0	2,750.0	15.3
Nursing Faculty and Supplies	928.6	920.9	920.9	0.0	0.0
Vocational Education Capital Outlay	71.6	71.6	71.6	0.0	0.0
Incentive for Technical Education	694.2	1,500.0	1,500.0	0.0	0.0
Adult Basic Education	1,336.4	1,446.9	1,457.0	10.1	0.7
Washburn University	11,130.9	11,130.9	11,130.9	0.0	0.0
State Historical Society	20.8	18.7	18.7	0.0	0.0
Libraries	1,581.0	1,472.5	1,332.4	(140.1)	(9.5)
<i>Subtotal-Education</i>	<i>\$ 3,243,177.9</i>	<i>\$ 3,121,366.7</i>	<i>\$ 3,319,772.0</i>	<i>\$ 198,405.3</i>	<i>6.4 %</i>
Community Corrections	\$ 17,532.3	\$ 19,532.3	\$ 21,958.8	\$ 2,426.5	12.4
Juvenile Programs	23,282.7	20,667.8	21,383.9	716.1	3.5
Public Health	5,847.5	5,386.3	5,754.4	368.1	6.8
DCF/Aging Dept. Programs	37,966.4	27,727.5	31,227.5	3,500.0	12.6
Legislature	-	144.7	107.9	(36.8)	(25.4)
Disaster Relief	97.0	3,273.4	338.8	(2,934.6)	(89.6)
<i>Subtotal-Other Prog.</i>	<i>\$ 84,725.9</i>	<i>\$ 76,732.1</i>	<i>\$ 80,771.2</i>	<i>\$ 4,039.1</i>	<i>5.3 %</i>
TOTAL	\$ 3,327,903.8	\$ 3,198,098.8	\$ 3,400,543.2	\$ 202,444.4	6.3 %
Percent of Total SGF	54.2 %	53.3 %	54.0 %		

Note: Totals may not add due to rounding.

Aid for Education From Other Funds

State aid for education from funds other than the State General Fund total \$383.0 million in FY 2014, and \$943.8 million for FY 2015 as indicated in Table XI. The FY 2014 amount is an increase of \$195.0 million, or 103.7 percent, above the FY 2013 amount largely due to transfers from the State Highway Fund totaling \$140.3 million. The FY 2015 amount is an increase of \$560.8 million, or 146.4 percent, above the FY 2014 approved amount largely due to increases in School District Finance Fund of \$586.8 million which reflects the shift of the 20 mill property tax from local effort to School District Finance Fund partially offset by a decrease of \$33.0 million from the State Highway fund.

State aid for education from other funding sources for FY 2015 includes \$135.0 million from the School Districts Capital Improvements Fund and \$632.7 million from the School District Finance Fund, of which a portion is from excess local effort remitted to the state by school districts with high assessed valuations per pupil. School districts also receive half of the oil and gas severance tax receipts returned to producing counties (estimated at \$10.7 million for FY 2014 and \$11.2 million for FY 2015).

The 2014 Legislature amended the Oil and Gas Valuation Depletion Trust Fund (OGVDTF) formula to credit 12.41 percent of FY 2013, FY 2014, and FY 2015 mineral severance taxes collected in counties with receipts in excess of \$100,000 to the OGVDTF. The OGVDTF will be abolished on July 1, 2016. Beginning in FY 2017, the Mineral Production Education Fund (MPEF) will be credited with 20.0 percent of mineral severance taxes collected during the previous fiscal year. The monies in the MPEF subsequently will be transferred twice each year to the State School District Finance Fund (SSDFF).

Education aid from the Children's Initiatives Fund (tobacco settlement money) for FY 2014 and FY 2015 includes \$7.2 million for parent education and \$4.8 million for the Kansas Preschool program. Postsecondary vocational education and technology grants for postsecondary institutions are funded at \$2.7 million for FY 2014 and FY 2015 from the Economic Development Initiatives Fund.

Selected Noneducation Aid From Other Funds

In addition to education, there are a variety of state aid programs financed from state funds other than the State General Fund. A number of these are listed in Table XII. State aid to local units for road and street purposes totals \$147.8 million in FY 2014 and \$148.4 million for FY 2015. Also for FY 2014 and FY 2015 there are distributions to: mineral production tax - county share (estimated at \$10.7 million in FY 2014 and \$11.2 million for FY 2015); local firefighter relief associations for their share of the firefighters' relief insurance premium tax (estimated at \$10.3 million); local public transportation programs (estimated at \$37.6 million in FY 2014 and \$32.0 million for FY 2015); tax increment financing revenue replacement (estimated at \$900,000); and EMS education and assistance grants (estimated at \$150,000).

TABLE XI
State Aid From Other Funds for Education
(In Thousands)

From Other Funds	Actual	Approved	Approved	Change FY 2014 - FY 2015	
	FY 2013	FY 2014	FY 2015	Dollar	Percent
School District Finance	\$ 46,180	\$ 45,900	\$ 632,733	\$ 586,833	1,278.5 %
School District Capital Improvement	111,550	130,200	135,000	4,800	3.7
Driver Safety/Training	1,092	993	991	(2)	(0.2)
ELARF - KPERS Contributions	-	37,512	39,490	1,978	5.3
Mineral Production Tax	7,920	5,356	5,578	222	4.1
Parent Education	7,238	7,238	7,238	0	0.0
Kansas Preschool Program	4,800	4,800	4,800	0	0.0
Vocational Education Capital Outlay	2,548	2,548	2,548	0	0.0
Technical Grants	179	180	180	0	0.0
EPSCoR	993	993	993	0	0.0
Community College Grants	500	500	500	0	0.0
KSU-ESARP	299	299	299	0	0.0
WSU-Aviation Training	4,116	6,153	6,153	0	0.0
State Highway Fund Transfers	554	140,296	107,250	(33,046)	(23.6)
TOTAL	\$ 187,968	\$ 382,966	\$ 943,752	\$ 560,786	146.4 %

Note: Totals may not add due to rounding.

TABLE XII
SELECTED NONEDUCATION STATE AID FROM OTHER FUNDS
(In Thousands)

From Other Funds	Actual	Approved	Approved	Change FY 2014 - FY 2015	
	FY 2013	FY 2014	FY 2015	Dollar	Percent
City-Co. Highway and Co. Equalization and Adjustment*	\$ 141,587	\$ 144,479	\$ 145,008	\$ 529	0.4 %
State Highway-City Maintenance Payments	2,667	3,360	3,360	0	0.0
Public Transportation	21,332	31,135	26,911	(4,224)	(13.6)
Aviation	2,589	6,500	5,000	(1,500)	(23.1)
Firefighters Relief	12,533	10,250	10,250	0	0.0
Mineral Production Tax-Co. Share	11,585	10,700	11,200	500	4.7
Tax Increment Financing Revenue Replacement	862	900	900	0	0.0
EMS Education and Assistance Grants	306	150	150	0	0.0
TOTAL	\$ 193,461	\$ 207,475	\$ 202,779	\$ (4,696)	(2.3) %

*Does not include demand transfers from the State General Fund of Motor Carrier tax receipts credited to the CCHF.

Local Demand/Revenue Transfers from the State General Fund

With the exception of the State General Fund revenue transfer to the School District Capital Improvements Fund, the 2014 Legislature provided no other State General Fund revenue transfers to local units of government for FY 2014 and FY 2015.

TABLE XIII
Local Demand/Revenue Transfers
FY 2013 - FY 2015
(Millions of Dollars)

	Actual	Estimated	Change		Approved	Change	
	FY 2013	FY 2014	Dollar	Percent	FY 2015	Dollar	Percent
School District Capital Improvement Fund	\$ 110.8	\$ 130.2	\$ 19.4	17.5 %	\$ 135.0	\$ 4.8	3.7 %
School District Capital Outlay Fund	-	-	0.0	0.0	25.2	25.2	0.0
Local Ad Valorem Tax Reduction Fund	-	-	0.0	0.0	-	0.0	0.0
County-City Revenue Sharing Fund	-	-	0.0	0.0	-	0.0	0.0
City-County Highway Fund	-	-	0.0	0.0	-	0.0	0.0
TOTAL	\$ 110.8	\$ 130.2	\$ 19.4	17.5 %	\$ 160.2	\$ 30.0	23.0 %

Note: Totals may not add due to rounding.

Other Assistance – State General Fund

Expenditures for other assistance, grants, and benefits from the State General Fund comprise about 23.6 percent of the total State General Fund budget for FY 2014 and FY 2015. Other assistance financed from the State General Fund in FY 2014 reflects an increase of \$15.5 million, or 1.1 percent, above the FY 2013 amount and an increase of \$72.3 million, or 5.1 percent, from FY 2014 to FY 2015. More than \$1.3 billion (93.1 percent) of FY 2014 and \$1.4 billion (95.4 percent) of FY 2015 State General Fund expenditures for other assistance are made in three agency budgets: the Department of Health and Environment - Health Care Finance (\$694.8 million, or 49.2 percent, in FY 2014 and \$738.1 million, or 49.7 percent, for FY 2105); the Department for Aging and Disability Services (\$512.3 million, or 36.2 percent, for FY 2014 and \$556.1 million, or 37.4 percent, for FY 2015); and the Department for Children and Families (\$117.7 million, or 8.3 percent, in FY 2014 and \$123.5 million, or 8.3 percent, for FY 2015). The expenditures are primarily related to medical, public welfare, and long-term care expenditures.

Capital Improvements – State General Fund

Expenditures for capital improvements represent 0.6 percent of the total authorized State General Fund budget in FY 2014 and 0.5 percent for FY 2015. State General Fund capital improvements expenditures increase by \$4.5 million, or 13.2 percent, in FY 2014 and decrease by \$9.7 million, or 25.1 percent, for FY 2015. Most of this decrease is the result of the Expanded Lottery Act Revenues Fund (ELARF) being utilized for debt service payments which have historically been funded from the State General Fund.

Summary by Function of Government – State General Fund

Table XIV summarizes State General Fund expenditures by function of government. The education function is the largest and accounts for almost two-thirds (62.5 percent in FY 2014 and 63.1 percent for FY 2015) of the approved State General Fund budget. The education function decreased \$139.9 million, or 3.4 percent, from FY 2013 to FY 2014 and increased \$225.9 million, or 6.0 percent, from FY 2014 to FY 2015. The human services function, which represents the next largest segment of

the approved budget (26.5 percent in FY 2014 and 26.8 percent for FY 2015) decreased \$5.8 million, or 0.4 percent, from FY 2013 to FY 2014 and increased \$102.2 million, or 6.4 percent, from FY 2014 to FY 2015 largely due to regular medical caseload increased funding.

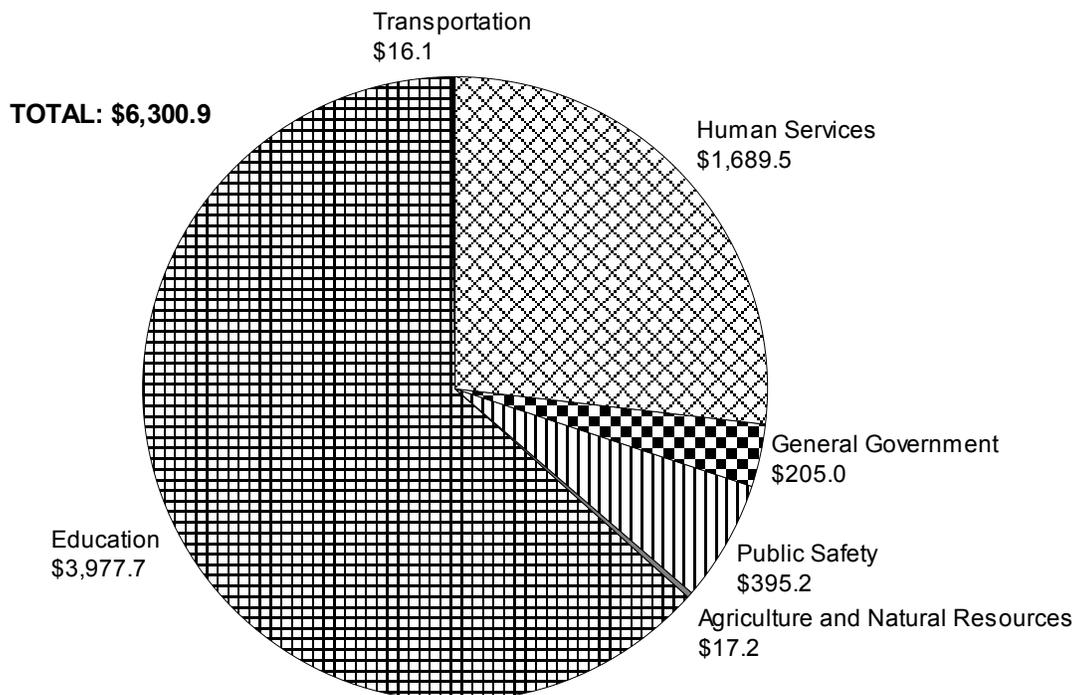
**TABLE XIV
SUMMARY OF STATE GENERAL FUND EXPENDITURES
by Function of Government
(Millions of Dollars)**

	Actual	Estimated	Change		Approved	Change	
	FY 2013	FY 2014	Dollar	Percent	FY 2015	Dollar	Percent
General Government	\$ 235.3	\$ 240.4	\$ 5.1	2.2 %	\$ 205.0	\$ (35.4)	(14.7) %
Human Services	1,593.1	1,587.3	(5.8)	(0.4)	1,689.5	102.2	6.4
Education	3,885.7	3,751.8	(133.9)	(3.4)	3,977.7	225.9	6.0
Public Safety	386.1	386.6	0.5	0.1	395.2	8.6	2.2
Agriculture/Nat. Res.	18.5	16.5	(2.0)	(10.8)	17.2	0.7	4.2
Hwys./Other Trans.	16.1	16.1	0.0	0.0	16.1	0.0	0.0
TOTAL	\$ 6,134.8	\$ 5,998.7	\$ (136.1)	(2.2) %	\$ 6,300.9	\$ 302.2	5.0 %

Note: Totals may not add due to rounding

The following pie chart reflects FY 2015 State General Fund expenditures by function of government.

**FY 2015 Expenditures from the State General Fund
By Function of Government
(Millions of Dollars)**



Program and Agency Components of the FY 2015 State General Fund Budget

Table XV provides an overview of the program or agency components of FY 2014 and FY 2015 expenditures from the State General Fund. This table identifies individual components which comprise 99.9 percent of the approved State General Fund expenditures for FY 2014 and FY 2015.

Education, including the Regents and other postsecondary education in addition to elementary and secondary education, account for 63.1 percent of the approved State General Fund budget for FY 2015. A total of 92.1 percent of approved State General Fund expenditures for FY 2015 are accounted for with the addition of the Department for Aging and Disability Services (including the state hospitals), the Department of Health and Environment - Health Care Finance, and the Department of Corrections (including institutions).

TABLE XV
State General Fund Expenditures FY 2015
(In Thousands)

	Amount (Thousands)	Percent of Total	Cumulative Percent	Percent Change from FY 2014
Education				
Department of Education	\$ 3,158,925.0	50.1 %	50.1	6.6 %
Board of Regents/Institutions	795,657.7	12.6	62.8	3.9
Other Education*	23,162.0	0.4	63.1	2.7
<i>Subtotal, Education</i>	<i>\$ 3,977,744.7</i>	<i>63.1 %</i>	<i>63.1 %</i>	<i>5.7 %</i>
KDADS and Hospitals	\$ 696,861.7	11.1 %	74.2 %	6.1 %
KDHE - Health and Health Care Finance	763,837.5	12.1	86.3	7.8
Dept. of Corr./Institutions	361,733.3	5.7	92.1	3.2
Department for Children and Families	219,673.0	3.5	95.5	3.6
Judicial Branch	98,165.9	1.6	97.1	1.6
Department of Administration	39,259.0	0.6	97.7	(33.0)
Department of Agriculture	9,983.4	0.2	97.9	4.2
Highway Patrol and KBI	17,040.9	0.3	98.1	5.6
Legislative Agencies	28,127.1	0.4	98.6	(0.1)
Board of Indigents' Defense Services	25,101.8	0.4	99.0	(0.4)
Department of Revenue	14,529.1	0.2	99.2	1.1
Adjutant General	9,363.7	0.1	99.4	(28.3)
Commission on Veterans Affairs	7,673.1	0.1	99.5	2.8
Sentencing Commission	7,029.2	0.1	99.6	(0.7)
Office of the Governor	7,053.7	0.1	99.7	(0.5)
Attorney General	6,271.8	0.1	99.8	5.1
KDHE - Environment	5,213.0	0.1	99.9	(1.2)
Kansas Water Office	1,193.1	0.0	99.9	0.8
Kansas Guardianship Program	1,165.3	0.0	99.9	0.6
All Other	3,853.5	0.1	100.0	(81.9)
TOTAL	\$ 6,300,873.9	100.0 %	100.0 %	5.0 %

*Includes Schools for the Blind and Deaf, State Library, and Historical Society.
Note: Totals may not add due to rounding.

TABLE XVI
State General Fund Expenditures FY 2013 - FY 2015
(In Thousands)

	Actual FY 2013	Approved FY 2014	Approved FY 2015	Dollar Change From FY 2014	Percent Change From FY 2014
Education					
Department of Education	\$ 3,091,838	\$ 2,963,512	\$ 3,158,925	\$ 195,413	6.6 %
Board of Regents/Institutions	770,222	765,698	795,658	29,960	3.9
Other Education*	23,639	22,556	23,162	606	2.7
<i>Subtotal, Education</i>	<i>\$ 3,885,699</i>	<i>\$ 3,751,766</i>	<i>\$ 3,977,745</i>	<i>\$ 225,979</i>	<i>6.0 %</i>
KDADS and Hospitals	\$ 689,767	\$ 646,145	\$ 696,862	\$ 50,717	7.8 %
KDHE - Health and Health Care					
Finance	667,788	720,152	763,838	43,686	6.1
Dept. of Corr./Institutions	352,600	350,349	361,733	11,384	3.2
Department for Children and Families	226,508	212,121	219,673	7,552	3.6
Judicial Branch	106,128	96,573	98,166	1,593	1.6
Highway Patrol and KBI	16,721	16,130	17,041	911	5.6
Department of Agriculture	10,309	9,585	9,983	398	4.2
Attorney General	5,195	5,968	6,272	304	5.1
Commission on Veterans Affairs	7,503	7,466	7,673	207	2.8
Department of Revenue	16,059	14,366	14,529	163	1.1
Kansas Water Office	1,320	1,183	1,193	10	0.8
Kansas Guardianship Program	1,157	1,158	1,165	7	0.6
Legislative Agencies	26,106	28,153	28,127	(26)	(0.1)
Office of the Governor	6,950	7,088	7,054	(34)	(0.5)
Sentencing Commission	7,033	7,080	7,029	(51)	(0.7)
KDHE - Environment	6,057	5,276	5,213	(63)	(1.2)
Board of Indigents' Defense Services	23,493	25,215	25,102	(113)	(0.4)
Adjutant General	9,754	13,068	9,364	(3,704)	(28.3)
Department of Administration	46,680	58,635	39,259	(19,376)	(33.0)
All Other	21,983	21,242	3,854	(17,388)	(0.5)
TOTAL	<u>\$ 6,134,810</u>	<u>\$ 5,998,719</u>	<u>\$ 6,300,875</u>	<u>\$ 302,156</u>	<u>5.0 %</u>

*Includes Schools for the Blind and Deaf, State Library, and Historical Society.
Note: Totals may not add due to rounding.

Table XVI reflects the total change in State General Fund expenditures from FY 2014 to FY 2015 by agency or program. The largest increases from FY 2014 to FY 2015 occurred in Department of Education (6.6 percent), the Department of Aging and Disability Services and Hospitals (7.8 percent), Department of Health and Environment (6.1 percent). The largest decreases occurred in the Department of Administration (33.0 percent) and the Adjutant General (28.3 percent).

Table XVII
Change in Total State General Fund Expenditures
FY 2014 to FY 2015

	Dollar Amount (Thousands)
Education	
Department of Education	\$ 195,413
Board of Regents/Institutions	29,960
Other Education*	606
<i>Subtotal, Education</i>	\$ 225,979
KDADS and Hospitals	\$ 50,717
KDHE - Health and Health Care Finance	43,686
Corrections and Facilities	11,384
Department for Children and Families	7,552
Judicial Branch	1,593
Highway Patrol and KBI	911
Department of Agriculture	398
Attorney General	304
Commission on Veterans Affairs	207
Department of Revenue	163
Kansas Water Office	10
Kansas Guardianship Program	7
Legislative Agencies	(26)
Office of the Governor	(34)
Sentencing Commission	(51)
KDHE - Environment	(63)
Board of Indigents' Defense Services	(113)
Adjutant General	(3,704)
Department of Administration	(19,376)
All Other	(17,388)
TOTAL	\$ 302,156

*Includes Schools for the Blind and Deaf, State Library, and Historical Society.
Note: Totals may not add due to rounding.

TABLE XVIII
Where Each State General Fund Dollar Will be Spent in FY 2015
by Agency or Program
(In Thousands)

50 ¢	Department of Education	\$	3,158,925
13 ¢	Board of Regents/Postsecondary Education		795,658
0 ¢	Other Education		23,162
63 ¢	<i>Subtotal - Education</i>	\$	3,977,745
12 ¢	Department of Health and Environment	\$	763,838
11 ¢	Department on Aging and Disabilities Services and Hospitals		696,862
6 ¢	Department of Corrections and Facilities		361,733
3 ¢	Department for Children and Families		219,673
2 ¢	Judicial Branch		98,166
1 ¢	Department of Administration		39,259
0 ¢	Legislative Agencies		28,127
0 ¢	Board of Indigents' Defense Services		25,102
0 ¢	Highway Patrol and KBI		17,041
1 ¢	All Other		73,329
\$ 1.00	TOTAL	\$	6,300,874

Note: Totals may not add due to rounding.

TABLE XIX
Where Each State General Fund Dollar Will be Spent in FY 2015
by Major Purpose of Expenditure
(In Thousands)

53 ¢	Local Aid	\$	3,400,543
24 ¢	Other Assistance		1,485,931
<hr/>			
77 ¢	<i>Subtotal – Aid and Assistance</i>	\$	<u>4,886,474</u>
22 ¢	State Operations	\$	1,385,412
1 ¢	Capital Improvements		28,988
<hr/>			
\$ 1.00	TOTAL	\$	<u>6,300,874</u>

Note: Totals may not add due to rounding.

TABLE XX
Where Each Dollar Will be Spent in FY 2015
by Agency or Program
(In Thousands)

30 ¢	Department of Education	\$	4,558,005
17 ¢	Board of Regents/Postsecondary Education		2,581,908
0 ¢	Other Education		33,558
<hr/>			
47 ¢	<i>Subtotal - Education</i>	\$	<u>7,173,471</u>
15 ¢	Department of Health and Environment	\$	2,308,817
11 ¢	Department on Aging and Disabilities Services and Hospitals		1,648,431
9 ¢	Kansas Department of Transportation		1,313,166
4 ¢	Department for Children and Families		606,042
3 ¢	Department of Corrections and Facilities		406,288
2 ¢	Department of Labor		382,714
2 ¢	Lottery and Racing and Gaming Commission		348,548
1 ¢	Judicial Branch		137,121
1 ¢	Department of Revenue		122,504
1 ¢	Department of Commerce		122,192
1 ¢	Highway Patrol and KBI		109,187
4 ¢	All Other		672,993
<hr/>			
\$ 1.00	TOTAL	\$	<u>15,351,474</u>

Note: Totals may not add due to rounding.

TABLE XXI
Where Each Dollar Will be Spent in FY 2015
by Major Purpose of Expenditure
(In Thousands)

29 ¢	Local Aid	\$	5,076,515
31 ¢	Other Assistance		4,729,118
<hr/>			
60 ¢	<i>Subtotal – Aid and Assistance</i>	\$	<u>9,805,633</u>
31 ¢	State Operations	\$	4,649,068
9 ¢	Capital Improvements		896,772
<hr/>			
\$ 1.00	TOTAL	\$	<u>15,351,474</u>

Note: Totals may not add due to rounding.

TABLE XXII
State General Fund Receipts
FY 2013-FY 2015
(In Millions)

	Actual	Estimated	Change		Approved	Change	
	FY 2013	FY 2014	\$	%	FY 2015	\$	%
Income Taxes	\$ 3,335	\$ 2,650	\$ (685)	(20.5)%	\$ 2,982	\$ 332	12.5 %
Excise Taxes	2,811	2,772	(39)	(1.4)	2,857	85	3.1
Other Taxes	188	210	22	11.8	196	(14)	(0.5)
Other Revenue	8	21	13	160.8	(60)	(81)	(391.3)
TOTAL	\$ 6,341	\$ 5,653	\$ (689)	(10.9)%	\$ 5,975	\$ 322	5.7 %

Note: Totals may not add due to rounding.

TABLE XXIII
Where Each State General Fund Receipt Comes From
FY 2015
(In Thousands)

42 ¢ Individual Income Taxes	2,519,288
42 ¢ Sales and Compensating Use Tax	2,527,172
8 ¢ Corporation and Financial Income Tax	462,450
3 ¢ Insurance Premium Tax	170,000
2 ¢ Alcohol Taxes	97,300
2 ¢ Tobacco Taxes	96,200
2 ¢ Severance Tax	129,546
0 ¢ Other Taxes and Revenue	(27,381)
\$ 1.00 TOTAL	\$ 5,974,574

Note: Totals may not add due to rounding.

TABLE XXIV
State General Fund, Receipts, Expenditures, and Balances
(In Millions)

	Actual FY 2013	Approved FY 2014	Approved FY 2015
Beginning Balance	\$ 502.9	\$ 709.3	\$ 694.9
Receipts (April 2015 Consensus as adjusted for Legislation)	6,341.1	5,984.3	5,968.4
Total Available	\$ 6,844.0	\$ 6,693.6	\$ 6,663.3
Less Expenditures	6,134.8	5,998.7	6,300.9
Ending Balance	<u>\$ 709.3</u>	<u>\$ 694.9</u>	<u>\$ 362.4</u>
Ending Balance as a Percentage of Expenditures	11.6 %	11.6 %	5.8 %

Note: Totals may not add due to rounding.