

State Budget

K-1 District Court Docket Fees

Kansas established a uniform system of district court docket fees in 1974. These original docket fees were \$35 for civil cases and varying amounts for criminal cases, depending upon the nature of the crime.

From 1984 to 1995, local law libraries were allowed to charge differing library fees in addition to statutorily set docket fees, which caused docket fees to be non-uniform.

In 1996, the Legislature passed legislation that returned docket fees to a uniform level and also added docket fees for filing post-divorce motions for changes in child custody, child support orders, or visitation. The 2006 Legislature passed legislation specifying only the Legislature can establish fees or moneys for court procedures, including docket fees, filing fees, or other fees related to access to court procedures.

The 2006 Legislature raised docket fees for four purposes: to provide additional funding for the State General Fund associated with an approved judicial branch salary increase, to provide an increase in funding for the Kansas Law Enforcement Training Center Fund, to provide funding for the Kansas Judicial Council's judicial performance evaluation process, and for the Child Exchange and Visitation Centers Fund.

The 2009 Legislature raised docket fees to provide funding for the first phase of a statewide non-judicial personnel salary adjustment and raised the docket fee in criminal cases by \$1 to fund a \$186,239 increase to the Prosecuting Attorneys' Training Fund.

The 2014 Legislature redirected docket fees from state agencies to the Judicial Branch starting in fiscal year (FY) 2014. Starting in FY 2015, docket fees were deposited in three places: the Judicial Council, the Electronic Filing Management Fund, and the Judicial Branch Docket Fee Fund. Through FY 2021, the Electronic Filing Management Fund will receive the first \$3.1 million in clerk's fees. From FY 2022 forward, that amount will be reduced to \$1.5 million for annual maintenance and upkeep.

The Office of Judicial Administration collected \$26.8 million in district court docket fees, surcharges, and miscellaneous revenue for the State Treasury in FY 2020.

Fines, penalties, and forfeitures. In FY 2020, the Judicial Branch collected \$15.5 million in fines, penalties, and forfeitures. A portion of funds collected, 33.6 percent, is earmarked for assisting victims of crime, alcohol, and drug abuse programs; children’s services; and other law enforcement-related activities. The remainder is transferred to the State General Fund for general operations.

Other fees. In addition to docket fees, the Judicial Branch also imposes other fees and assessments on individuals who use the judicial system. The Judicial Branch collected \$7.7 million in other fees and assessments in FY 2020. These

fees support law enforcement-related activities within the Kansas Bureau of Investigation, Office of the Attorney General, Board of Indigents’ Defense Services, and the Kansas Department of Corrections.

The 2009 Legislature authorized the Supreme Court to enact a new surcharge in FY 2009. The surcharge is approved annually by the Legislature. The 2011 Legislature increased the surcharge by 25.0 percent. The 2014 Legislature abolished the Surcharge Fund and directed all docket fees generated by the surcharge be deposited in the Docket Fee Fund. The 2019 Legislature extended the surcharge through FY 2025.

Name of Fund	Administering Authority	Percent of Fees	FY 2020 Actual Revenue to Fund	FY 2021 Estimate Revenue to Fund	FY 2022 Estimate Revenue to Fund
DOCKET FEE DISTRIBUTION					
Judicial Branch Docket Fee Fund	Chief Justice, Kansas Supreme Court	99.01%	\$23,525,805	\$23,779,116	\$25,379,116
Judicial Council Fund	Judicial Council	0.99	183,372	185,684	185,684
Electronic Filing Management Fund	Chief Justice, Kansas Supreme Court	N/A	3,100,000	3,100,000	1,500,000
<i>Subtotal – Docket Fee Distribution</i>		100.00%	\$26,809,177	\$27,064,800	\$27,064,800
FINES, PENALTIES, AND FORFEITURES					
Crime Victim’s Compensation Fund	Attorney General	10.94%	\$1,697,857	\$1,697,857	\$1,697,857
Crime Victim’s Assistance Fund	Attorney General	2.24	347,642	347,642	347,642
Community Alcoholism and Intoxication Programs Fund	Aging and Disability Services	2.75	426,792	426,792	426,792
Dept. of Corrections Alcohol and Drug Abuse Treatment Fund	Department of Corrections	7.65	1,187,258	1,187,258	1,187,258
Boating Fee Fund	Wildlife, Parks and Tourism	0.16	24,832	24,832	24,832
Children’s Advocacy Center Fund	Attorney General	0.11	17,072	17,072	17,072
EMS Revolving Fund	Emergency Medical Services Board	2.28	353,850	353,850	353,850
Trauma Fund	Secretary of Health and Environment	2.28	353,850	353,850	353,850
Traffic Records Enhancement Fund	Department of Transportation	2.28	353,850	353,850	353,850
Criminal Justice Information Systems Line Fund	Kansas Bureau of Investigation	2.91	451,624	451,624	451,624
State General Fund	Kansas State Legislature	66.40%	\$10,305,091	\$10,305,091	\$10,305,091
<i>Subtotal – Fines, Penalties, and Forfeitures</i>		100.00%	\$15,519,715	\$15,519,715	\$15,519,715

Name of Fund	Administering Authority	Percent of Fees	FY 2020 Actual Revenue to Fund	FY 2021 Estimate Revenue to Fund	FY 2022 Estimate Revenue to Fund
OTHER FEES AND ASSESSMENTS					
State General Fund	Various	Fee	\$227,187	\$227,187	\$227,187
Law Enforcement Training Center Fund	Various	Fee	1,980,977	1,980,977	1,980,977
Marriage License Fees	Various	Fee	792,990	792,990	792,990
Correctional Supervision Fund	Various	Fee	985,094	985,094	985,094
Drivers License Reinstatement Fees	Various	Fee	1,068,796	1,068,796	1,068,796
KBI-DNA Database Fees	Various	Fee	744,579	744,579	744,579
Community Corrections Supervision Fee Fund	Various	Fee	433,065	433,065	433,065
Indigent Defense Services Application Fee	Various	Fee	593,825	593,825	593,825
Indigent Defense Services Bond Forfeiture Fees	Various	Fee	580,164	580,164	580,164
Other (e.g., Law Library, Court Reporter, Interest)	Various	Fee	279,591	279,591	279,591
<i>Subtotal – Other Fees and Assessments</i>			\$7,686,268	\$7,686,268	\$7,686,268
Total of All Docket Fees, Fines, Penalties, and Forfeitures Assessed			\$50,015,160	\$50,270,783	\$50,270,783

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Kansas Laws to Eliminate Deficit Spending

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State Budget

K-2 Introduction to State Budget

Budget Overview

This report provides background information on the state budget process, including definitions of classifications of expenditures by function of government and by major purpose of expenditure.

Information about the approved fiscal year (FY) 2020 and FY 2021 budgets also are included, as well as general information on the status of the State General Fund (SGF).

The Budget Process

The Kansas budget is an executive budget in that the budgetary recommendations of the Governor are embodied in the appropriation bills, which are introduced and considered by the Legislature.

- Most state agencies are required by law to submit their budget requests no later than October 1 of each year (customarily, the deadline specified by the Director of the Budget is September 15). Agency budget requests are submitted to the Division of the Budget and the Kansas Legislative Research Department (KLRD) at the same time.
 - Nineteen state agencies, most of them occupational and professional licensing boards and financial institution regulatory agencies, are “biennial budget agencies” and are authorized to file budget adjustment requests every other year.
- The Director of the Budget (Director), an appointee of the Governor, is directed by law to review the detailed requests submitted by the various state agencies and to make initial recommendations that are transmitted to agencies in November. Agencies are then authorized to appeal those initial recommendations to the Governor. By law, judicial branch agency budgets are exempt from review by the Director. By practice, legislative branch agency budgets are not reviewed.
- The Governor then makes budgetary recommendations, which are provided to the Legislature at the beginning of each legislative session. The Governor’s recommendations

also are included in appropriations bills, which become the Legislature's base for approving the budget each year.

- At the discretion of the Governor, a budget cycle may include two budget years. In the first year of a two-year cycle, the agency requests and the Governor recommends a current year budget and two budget years. In the second year, the Governor's recommendation includes the current year and a budget year with the approved amount from the first year's legislation. In this case, the Governor's recommendation reflects only changes from the previously approved budget year amount. This distinction changes the comparison made in the *Budget Analysis* and the changes made to the appropriations bill(s).
- KLRD prepares an analysis of both the budget request made by each agency and the Governor's recommendations, which is submitted to the Legislature approximately three weeks after the Director submits the *Governor's Budget Report*.
- Agencies' budgets receive simultaneous consideration in the House Committee on Appropriations and the Senate Committee on Ways and Means. Identical appropriation bills reflecting the Governor's recommendation are introduced in both chambers.
 - **Consideration by the first chamber.** The chairpersons of the House Committee on Appropriations and the Senate Committee on Ways and Means appoint budget committees (House) or subcommittees (Senate) to consider appropriations for various agencies.
- After reviewing the budget requests, the budget committees and subcommittees draft a report that details all budgetary adjustments to the Governor's recommendations the budget committee or subcommittee supports. Once the report is prepared, it is presented to the corresponding full committee.
- The committee may adjust the recommendations or it may adopt the report as submitted. The recommendations of the committee are considered by the full chamber, which also may adjust (through floor amendments) or adopt the recommendations.
 - **Consideration by the second chamber.** The process for review of an appropriations bill in the second chamber repeats the steps followed in the chamber of origin.
 - **Conference committee action.** After consideration of an appropriations bill by the second chamber, the bill typically goes to a conference committee to reconcile differences between the House and Senate versions of the bill.
 - **Omnibus Appropriations Bill.** The Legislature usually adjourns its regular session sometime in early April and returns for a wrap-up session that occurs roughly two-and-one-half weeks following the first adjournment. During the wrap-up session, the Legislature takes action on a number of items of unfinished business. One of these is the Omnibus Appropriations Bill. It is designed to make technical adjustments to the appropriations bills passed earlier in the session and to address the fiscal impact of legislation passed during the session. The Omnibus Appropriations Bill is usually one of the last bills passed each session.
- **Classifications of state spending.** The State of Kansas classifies state spending by major purpose of expenditure and by function of government.

FY 2020 and FY 2021 Approved Budget

The 2020 Legislature approved:

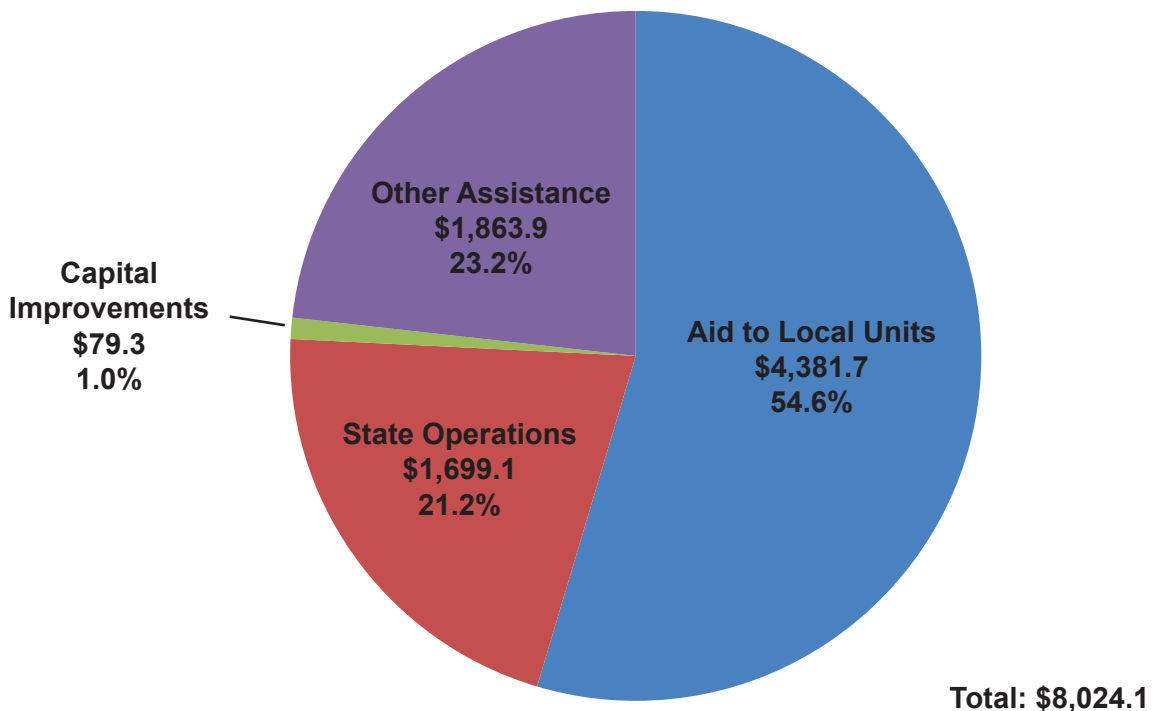
- An FY 2020 budget totaling \$18.7 billion from all funding sources, which is an increase of \$1.8 billion (10.4 percent) above FY 2019 actual expenditures.
- An FY 2020 SGF budget totaling \$7.8 billion, which is an increase of \$798.3 million (11.4 percent) above FY 2019 actual expenditures.
- An FY 2021 budget totaling \$19.9 billion from all funding sources, which is an increase of \$1.2 billion (6.6 percent) above the approved FY 2020 budget.
- An FY 2021 SGF budget totaling \$8.0 billion, which is an increase of \$192.9 million (2.5 percent) above the approved FY 2020 budget.

Major purposes of expenditure include the following:

- **State Operations.** Actual agency operating costs for salaries and wages, contractual services, commodities, and capital outlay.
- **Aid to Local Units.** Aid payments to counties, cities, school districts, and other local government entities.
- **Other Assistance, Grants, and Benefits.** Payments made to or on behalf of individuals as aid, including public assistance benefits, unemployment benefits, and tuition grants.
- **Capital Improvements.** Cash or debt service payments for projects involving new construction, remodeling and additions, rehabilitation and repair, razing, and the principal portion of debt service for a capital expense.

The following illustration reflects approved FY 2021 SGF expenditures by major purpose of expenditure.

FY 2021 SGF Expenditures by Major Purpose
(Dollars in Millions)

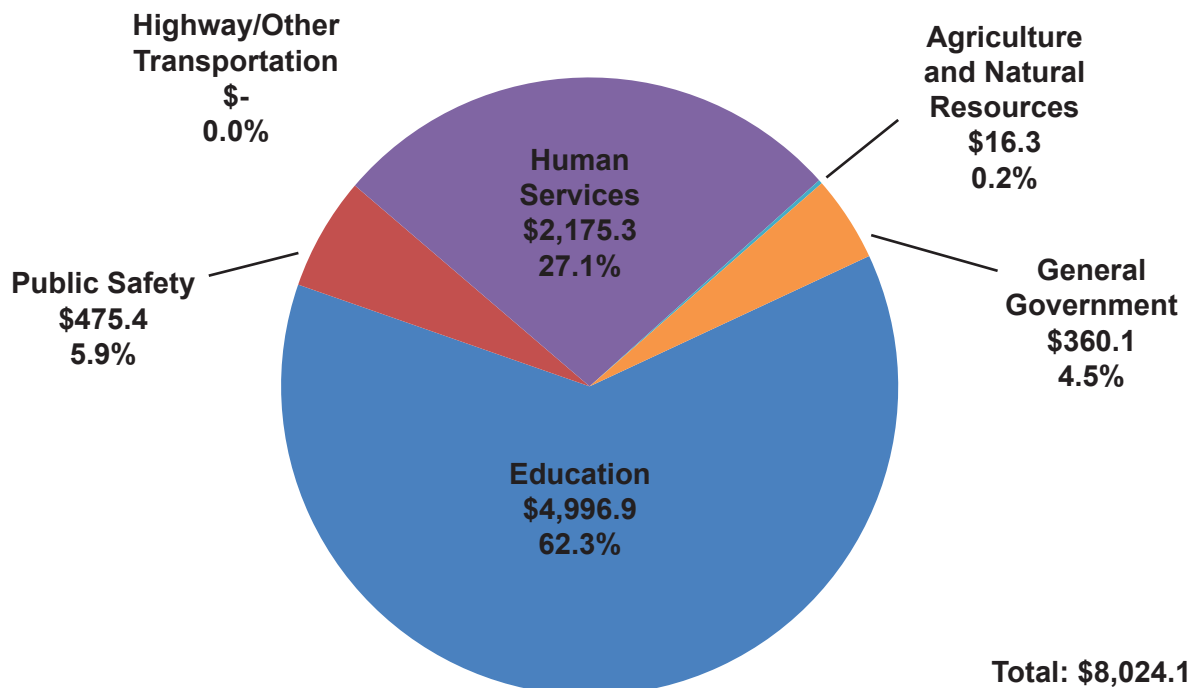


Expenditures by function of government are grouped by agencies that make expenditures for similar programs and purposes. There are six functions of government:

- **General Government.** State agencies with both administrative and regulatory functions, including statewide elected officials, the legislative and judicial branches, and fee-funded professional and regulatory licensing agencies.
- **Human Services.** Agencies that provide services to individuals, including the Department for Aging and Disability Services and state hospitals, the Department for Children and Families, the Department of Labor, the health portions of the Department of Health and Environment, and the Commission on Veterans' Affairs Office.
- **Education.** Agencies that provide various educational services to Kansans, including the Department of Education, the Kansas Board of Regents and the Regents Institutions, the State Library, the State Historical Society, and the Schools for the Blind and the Deaf.
- **Public Safety.** Agencies that ensure the safety and security of citizens, including the Department of Corrections and its facilities, the Highway Patrol, and the Kansas Bureau of Investigation.
- **Agriculture and Natural Resources.** Agencies that protect the natural and physical resources of the state, including the Department of Agriculture, the environment portion of the Department of Health and Environment, and the Department of Wildlife, Parks and Tourism.
- **Transportation.** This function includes only the Department of Transportation.

The following illustration reflects approved FY 2021 SGF expenditures by function of government.

FY 2021 SGF Expenditures by Function of Government
(Dollars in Millions)



Consensus Revenue Estimating Process

Since 1974, a consensus approach involving the legislative and executive branches (Division of the Budget, KLRD, the Department of Revenue, and one consulting economist each from the University of Kansas, Kansas State University, and Wichita State University) has been utilized for estimating revenues to the SGF. These consensus estimates are used by both the Governor and the Legislature to formulate and approve budget requests. The law requires on or before December 4 and April 20, the Director of the Budget and the Director of Legislative Research to prepare a joint estimate of revenue to the SGF for the current and ensuing fiscal year. The following table reflects actual SGF receipts (in millions) for FY 2019 and the April 2020 estimate, as adjusted for legislation, of the Consensus Revenue Estimating Group for FY 2020 and FY 2021.

(Dollars in Millions)			
	Actual FY 2019	Estimated FY 2020	Estimated FY 2021
Income Taxes	\$ 4,241.8	\$ 3,690.0	\$ 4,188.0
Excise Taxes	3,043.3	3,003.3	2,999.1
Other Taxes	186.2	192.1	196.4
Other Revenue	(102.9)	(60.2)	(153.0)
Total	\$ 7,368.4	\$ 6,825.2	\$ 7,230.5

SGF revenue sources include:

- **Income taxes** include individual and corporate income and financial institutions taxes.
- **Excise taxes** include sales and compensating use taxes, alcohol and cigarette taxes, and severance taxes.
- **Other taxes** include motor carrier property taxes, estate and succession taxes, and insurance premium taxes.
- **Other revenue** includes interest earnings, agency earnings, and net transfers to and from the SGF.

The following tables reflect where an SGF dollar is projected to come from in FY 2021 and how it will be spent.

Where Each FY 2021 SGF Dollar Comes From (Dollars in Thousands)			
52	¢	Individual Income Tax	\$ 3,770,000
38	¢	Sales and Compensating Use Tax	2,770,000
5	¢	Corporation Income Tax	370,000
2	¢	Insurance Premium Tax	172,500
1	¢	Alcohol Taxes	106,000
2	¢	Tobacco Taxes	116,000
0	¢	Severance Tax	7,100
(1)	¢	Other Taxes and Revenue	(81,100)
\$ 1.00		Total Receipts	\$ 7,230,500

Note: Totals may not add due to rounding.

Where Each FY 2021 SGF Dollar Will Be Spent (Dollars in Thousands)			
51	¢	Department of Education	\$ 4,102,700
11	¢	Board of Regents/ Postsecondary Education	869,806
0	¢	Other Education	24,422
62	¢	<i>Subtotal – Education</i>	\$ 4,996,927
13	¢	Department for Aging and Disability Services and Hospitals	\$ 1,004,758
10	¢	Department of Health and Environment – Health	812,275
5	¢	Corrections and Facilities	427,074
4	¢	Department for Children and Families	349,523
2	¢	Department of Administration	136,853
1	¢	Judicial Branch	112,057
0	¢	Board of Indigents’ Defense Services	34,994
0	¢	Legislative Agencies	33,223
0	¢	Highway Patrol and KBI	27,633
1	¢	All Other	88,740
\$ 1.00		Total Expenditures	\$ 8,024,057

Note: Totals may not add due to rounding.

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State Budget

K-3 Kansas Laws to Eliminate Deficit Spending

Various laws or statutory sections are designed to provide certain safeguards with respect to state budgeting and managing of expenditures and to prevent deficit financing. These laws and statutes are summarized below.

Constitutional Provisions

Certain provisions of the *Kansas Constitution* are often cited with regard to financial limitations. For instance, Section 24 of Article 2 states, “No money shall be drawn from the treasury except in pursuance of a specific appropriation made by law.” Section 4 of Article 11 states, “The Legislature shall provide, at each regular session, for raising sufficient revenue to defray the current expenses of the state for two years.”

Sections 6 and 7 of Article 11 relate to incurring public debt for the purpose of defraying extraordinary expenses and making public improvements. Such debt shall not, in the aggregate, exceed \$1.0 million without voter approval of a law passed by the Legislature.

The Kansas Supreme Court, in several cases over the years, has said these sections apply only to debts payable from the levy of general property taxes and thus do not prohibit issuance of revenue bonds to be amortized from non-property tax sources.

Unencumbered Balance Required

KSA 75-3730, enacted in 1953, states that all commitments and claims shall be pre-audited by the Division of Accounts and Reports as provided in KSA 75-3731: “No payment shall be made and no obligation shall be incurred against any fund, allotment, or appropriation, except liabilities representing the expenses of the legislature, unless the Director of Accounts and Reports shall first certify that his or her records disclose there is a sufficient unencumbered balance available in such fund, allotment, or appropriation to meet the same.”

State General Fund Ending Balance Law

A portion of 1990 HB 2867 (then KSA 75-6704) provided that the Governor and Legislature must target year-end State General Fund (SGF) balances expressed as a percentage of fiscal year expenditures and demand transfers, as follows: at least 5.0 percent for fiscal year (FY) 1992, 6.0 percent for FY 1993, 7.0 percent for FY 1994, and 7.5 percent for FY 1995 and thereafter (now KSA 2019 Supp. 75-6702).

Beginning in the 1992 Legislative Session, an “Omnibus Reconciliation Spending Limit Bill” has been relied upon to reconcile total SGF expenditures and demand transfers to the applicable ending balance target. The law does not require any future action by the Governor or Legislature if the target is missed when actual data on receipts, expenditures, and the year-end balance become known.

Budget Stabilization Fund

The Legislature in 2016 HB 2739 established the Budget Stabilization Fund. The Budget Stabilization Fund may be expended solely by an act of appropriation by the Legislature or the State Finance Council as an act of legislative delegation. The Budget Stabilization Fund is not considered as part of the ending balance of the SGF for compliance with statutory requirements for allotments, but is included for the unencumbered ending balance requirement.

For FY 2021, 50.0 percent of the amount that SGF receipts exceed the consensus revenue estimates for FY 2021 shall be transferred from the SGF to the Budget Stabilization Fund. Additionally, 10.0 percent of the unencumbered ending balance in the SGF at the end of the fiscal year shall be transferred to the Budget Stabilization Fund without consideration of the previous transfer. Starting in FY 2022, only the amount of excess receipts above the consensus revenue estimates shall be transferred. No transfers are statutorily required subsequent to FY 2022.

The balance of the Budget Stabilization Fund at the beginning of FY 2021 was \$81.9 million.

Allotment System

The allotment system statutes (KSA 2019 Supp. 75-3722 through 3725) were enacted in 1953 as part of the law that created the Department of Administration. In response to a request from Governor Carlin, the Attorney General issued an opinion (No. 82-160) on July 26, 1982, which sets forth some of the actions that can or cannot be taken under the allotment system statutes. Some of the key points in that opinion are:

- With certain exceptions, noted below, the Governor (through the Secretary of Administration and Director of the Budget) has broad discretion in the application of allotments in order to avoid a situation in which expenditures in a fiscal year would exceed the resources of the SGF or a special revenue fund.
- Allotments need not be applied equally or on a *pro rata* basis to all appropriations from, for example, the SGF. Thus, the Governor may pick and choose “as long as such discretion is not abused.”
- Demand transfers from the SGF to another fund are not subject to the allotment system because, technically, appropriations are made from the other fund and not the SGF. Such transfers include those to the Local *Ad Valorem* Tax Reduction Fund, Special County and City Revenue Sharing Fund, Special City and County Highway Fund, State Highway Fund, State Water Plan Fund, and Capital Outlay State Aid Fund. Three transfers that were traditionally considered demand transfers are converted to revenue transfers *via* the appropriations bill, including the Faculty of Distinction Fund, the School District Capital Improvements Fund, and the Local *Ad Valorem* Tax Reduction fund.
- In addition to funds exempt from allotment as demand transfers, the following funds are exempt by statute: the Evidence Based Programs Fund, the Environmental Stewardship Fund, the Dry Cleaning Facility Release Trust Fund, the State School District Finance

Fund, the Water Program Management Fund, the Hazardous Waste Management Fund, the Aboveground Petroleum Storage Tank Release Trust Fund, the Medical Assistance Fee Fund, the Underground Petroleum Storage Tank Release Trust Fund, the Health Care Stabilization Fund, and the Solid Waste Management Fund.

- The allotment system cannot be used in any fiscal year for the purpose of increasing the year-ending balance of a fund nor for controlling cash shortages that might occur at any time within a fiscal year. Thus, if a “deficit” were to be projected at the end of the fiscal year, the allotment system could be used to restore the SGF balance to zero.

The Legislature and the courts and their officers and employees are exempt from the allotment system under KSA 2019 Supp. 75-3722. Expenditures from the Juvenile Justice Improvement Fund established in KSA 75-52, 164 are also exempt from allotment under KSA 2019 Supp. 75-3722. That fund has subsequently been converted to the Evidence Based Juvenile Programs Account of the SGF, which has been treated as exempt from allotment as well.

The \$100.0 Million Balance Provision

A provision in 1990 HB 2867 (KSA 2019 Supp. 75-6704) authorized the Governor to issue an executive order or orders, with approval of the State Finance Council, to reduce SGF expenditures and demand transfers if the estimated year-end balance in the SGF is less than \$100.0 million.

The Director of the Budget must continuously monitor receipts and expenditures and certify to the Governor the amount of reduction in expenditures and demand transfers that would be required to keep the year-end balance from falling below \$100.0 million.

Debt service costs, the SGF contribution to school employees retirement (KPERs-School), and the demand transfer to the School District

Capital Improvements Fund created in 1992 are not subject to reduction.

If the Governor decides to make reductions, they must be on a percentage basis applied equally to all items of appropriations and demand transfer (*i.e.*, across-the-board with no exceptions other than the three mentioned above). In contrast to the allotment system law, all demand transfers but one are subject to reduction.

In August 1991 (FY 1992), the Governor issued an executive directive, with the approval of the State Finance Council, to reduce SGF expenditures (except debt service and the KPERs-School employer contributions) by 1.0 percent. At the time of the State Finance Council action, the SGF ending balance was projected at approximately \$76.0 million.

Certificates of Indebtedness

KSA 75-3725a, first enacted in 1970, authorizes the State Finance Council to order the Pooled Money Investment Board (PMIB) to issue a certificate of indebtedness when the estimated resources of the SGF will be sufficient to meet in full the authorized expenditures and obligations of the SGF for an entire fiscal year, but insufficient to meet such expenditures and obligations fully as they become due during certain months of a fiscal year. The certificate must be redeemed from the SGF no later than June 30 of the same fiscal year in which it was issued. If necessary, more than one certificate may be issued in a fiscal year. No interest is charged to the SGF. However, to whatever extent the amount of a certificate results in greater spending from the SGF than would occur if expenditures had to be delayed, there may be some reductions in interest earnings that otherwise would accrue to the SGF.

To cover cash flow issues, the State Finance Council authorized issuance of certificates of indebtedness as follows:

- \$65.0 million in December FY 1983;
- \$30.0 million in October FY 1984;
- \$75.0 million in April FY 1986;

- \$75.0 million in July FY 1987;
- \$140.0 million in December FY 1987 (replaced the July certificate);
- \$75.0 million in November FY 1992;
- \$150.0 million in January FY 2000;
- \$150.0 million in January FY 2001;
- \$150.0 million in September FY 2002;
- \$200.0 million in December FY 2002;
- \$450.0 million in July FY 2003;
- \$450.0 million in July FY 2004;
- \$450.0 million in July FY 2005;
- \$450.0 million in July FY 2006 ;
- \$200.0 million in December FY 2007;
- \$350.0 million in December FY 2008;
- \$300.0 million in June FY 2009;
- \$250.0 million in December FY 2009;
- \$225.0 million in February FY 2009;
- \$700.0 million in July FY 2010;
- \$700.0 million in July FY 2011;
- \$600.0 million in July FY 2012;
- \$400.0 million in July FY 2013;
- \$300.0 million in July FY 2014;
- \$675.0 million in July FY 2015;

- \$840.0 million in July FY 2016;
- \$900.0 million in July FY 2017;
- \$900.0 million in July FY 2018;
- \$600.0 million in July FY 2019;
- \$275.0 million in July FY 2020; and
- \$900.0 million in July FY 2021.

The amount of a certificate is not “borrowed” from any particular fund or group of funds. Rather, it is a paper transaction by which the SGF is temporarily credited with the amount of the certificate and state moneys available for investment that are managed by the PMIB.

The PMIB is responsible for investing available moneys of all agencies and funds, as well as for maintaining an operating account to pay daily bills of the state. Kansas Public Employees Retirement System (KPERs) invested money is not part of “state moneys available for investment” nor is certain money required to be separately invested by the PMIB under statutes other than the state moneys law.

Certificates of indebtedness could be used if allotments were imposed or if expenditures were reduced under the \$100.0 million balance provision or if neither such action was taken.

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