

# THE KANSAS BUDGET

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Kansas Legislative Research Department

October 21, 2023

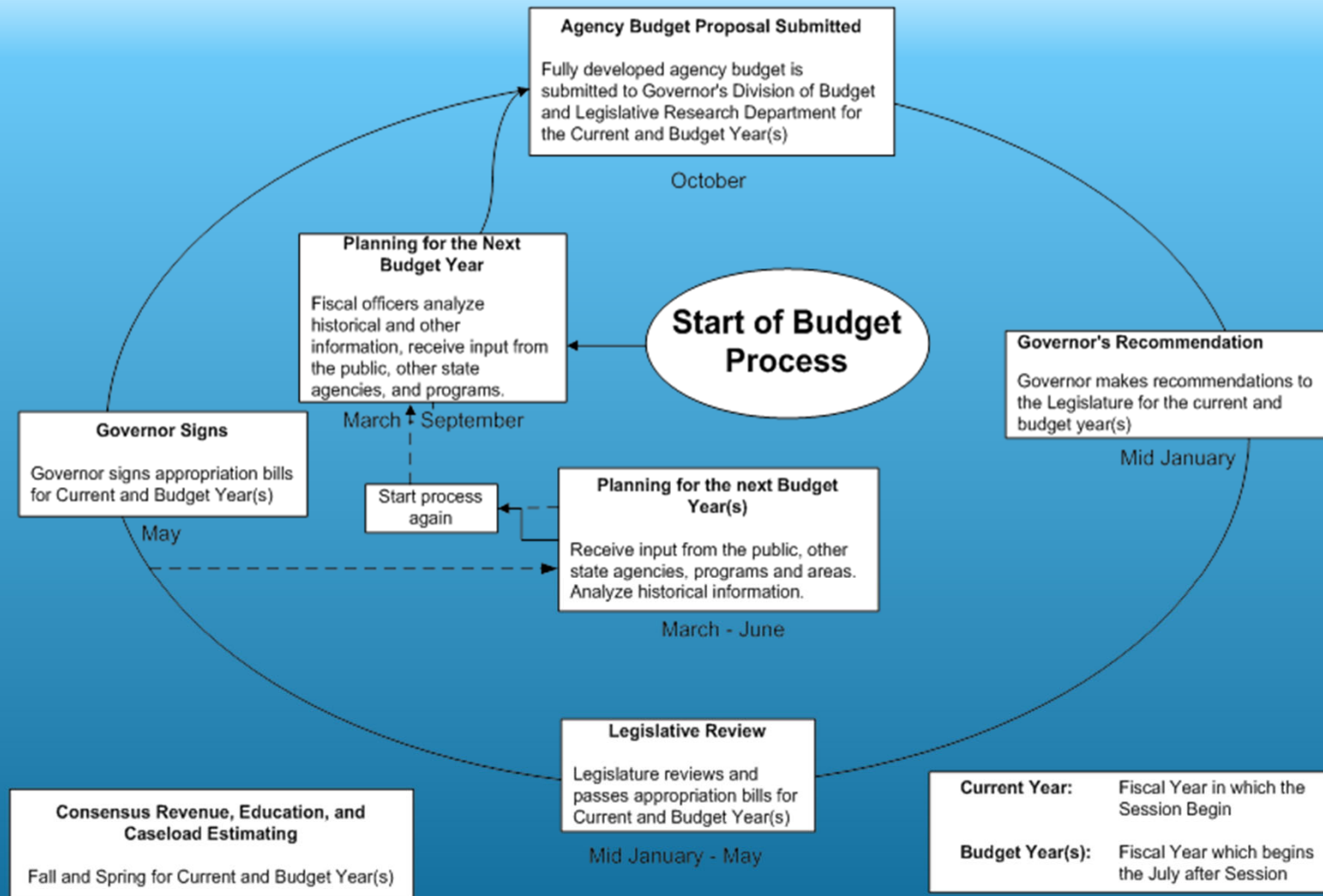


# KLRD

**Kansas Legislative Research Department**

*Providing nonpartisan, objective research and fiscal analysis for the Kansas Legislature since 1934*

## State Budget Process



# The Role of the Legislature



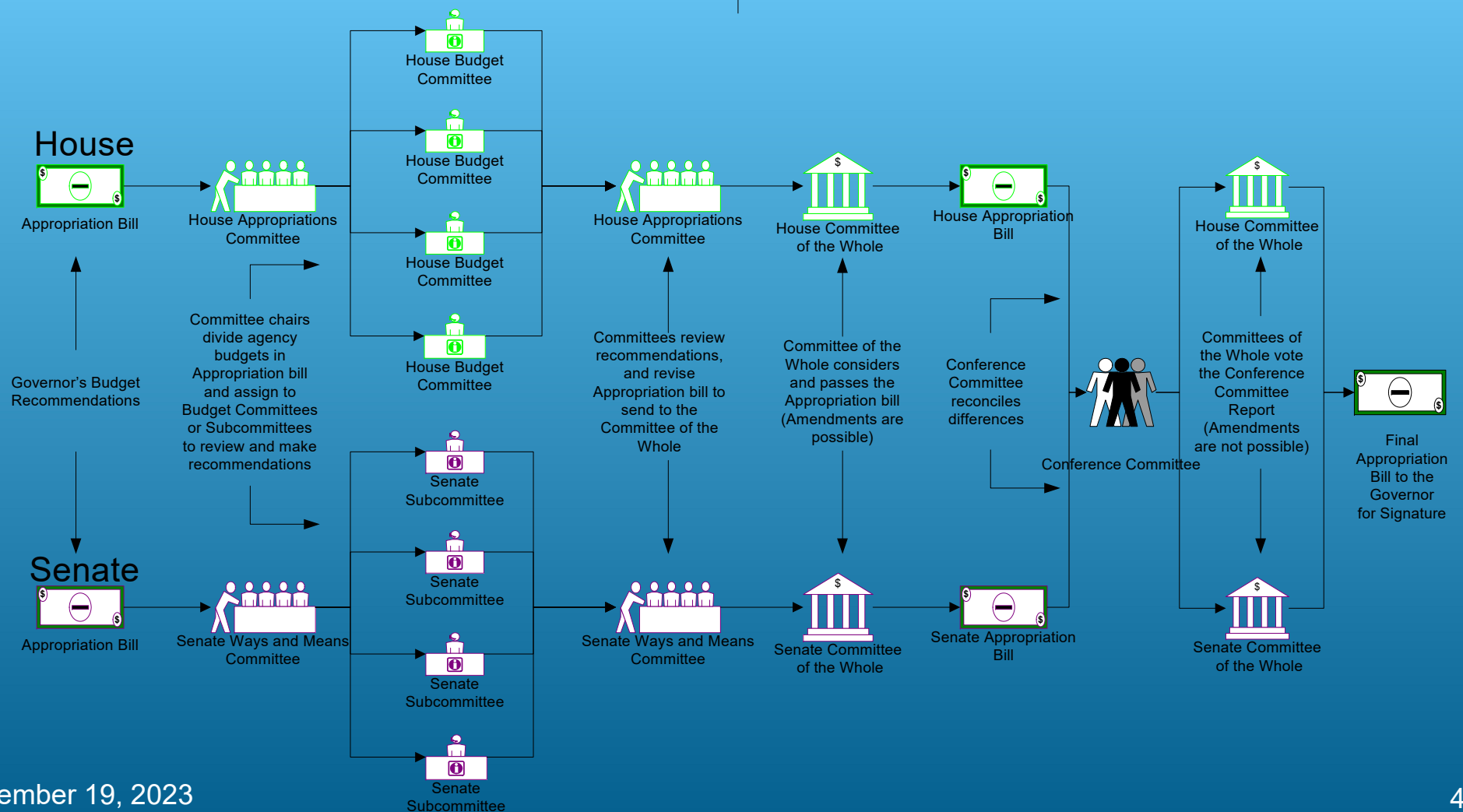
The Governor  
recommends

The Legislature  
appropriates

## Basic Process to Pass an Appropriation Bill

Kansas Legislative Research Department

December 7, 2010



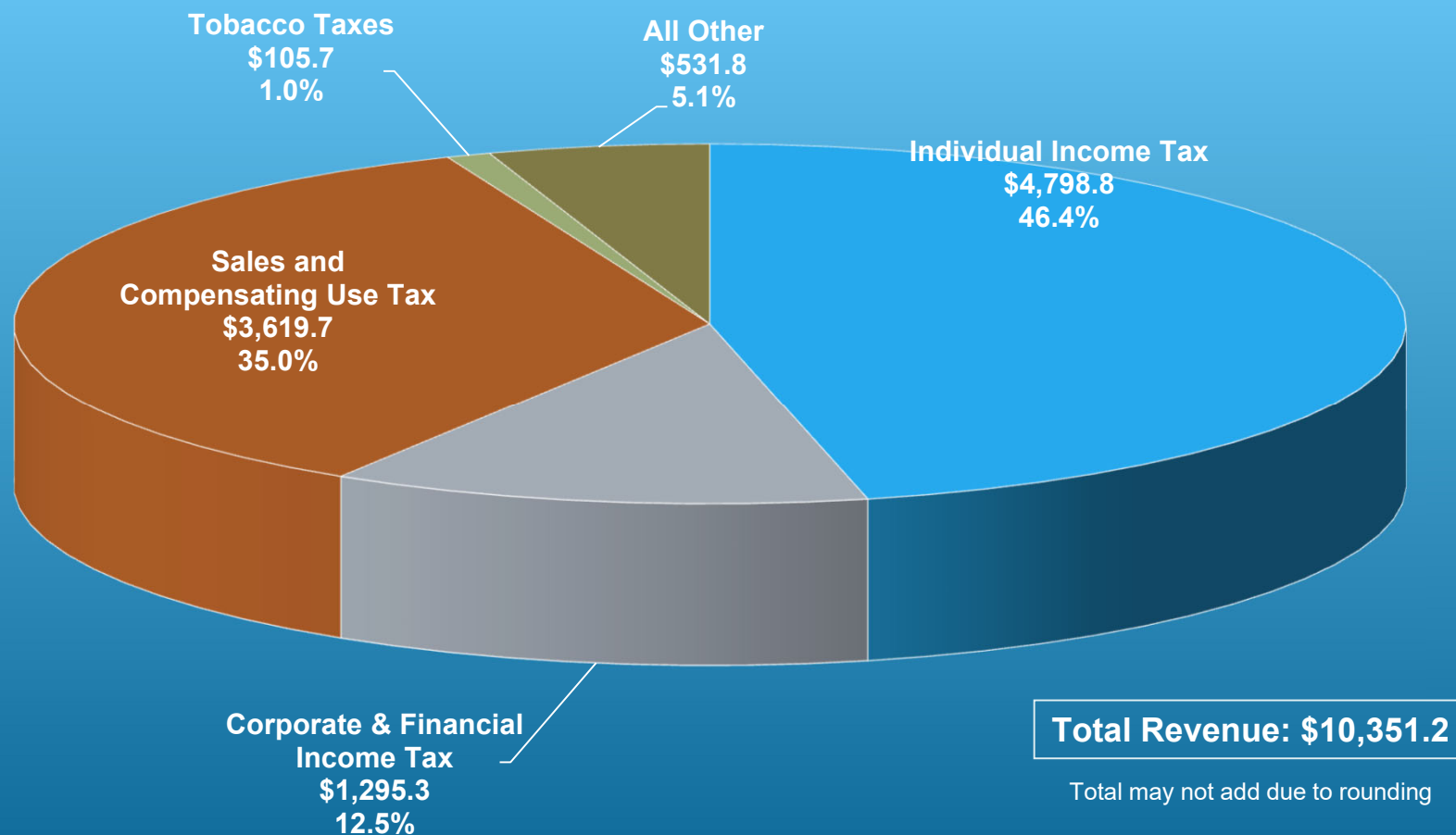
# Consensus Revenue Estimating

In November and April of each year, representatives of the Legislative Research Department, the Division of the Budget, and the Department of Revenue, along with university economists, meet to project revenue to the State General Fund

- The November estimate is used by the Governor to develop the initial budget recommendations
- The April estimate is used by the Governor to amend the budget recommendations and by the Legislature to make necessary adjustments to the budget

# Where does the money come from?

## FY 2024 Estimated State General Fund (SGF) Receipts (\$ in millions)



# The Ending Balance Law

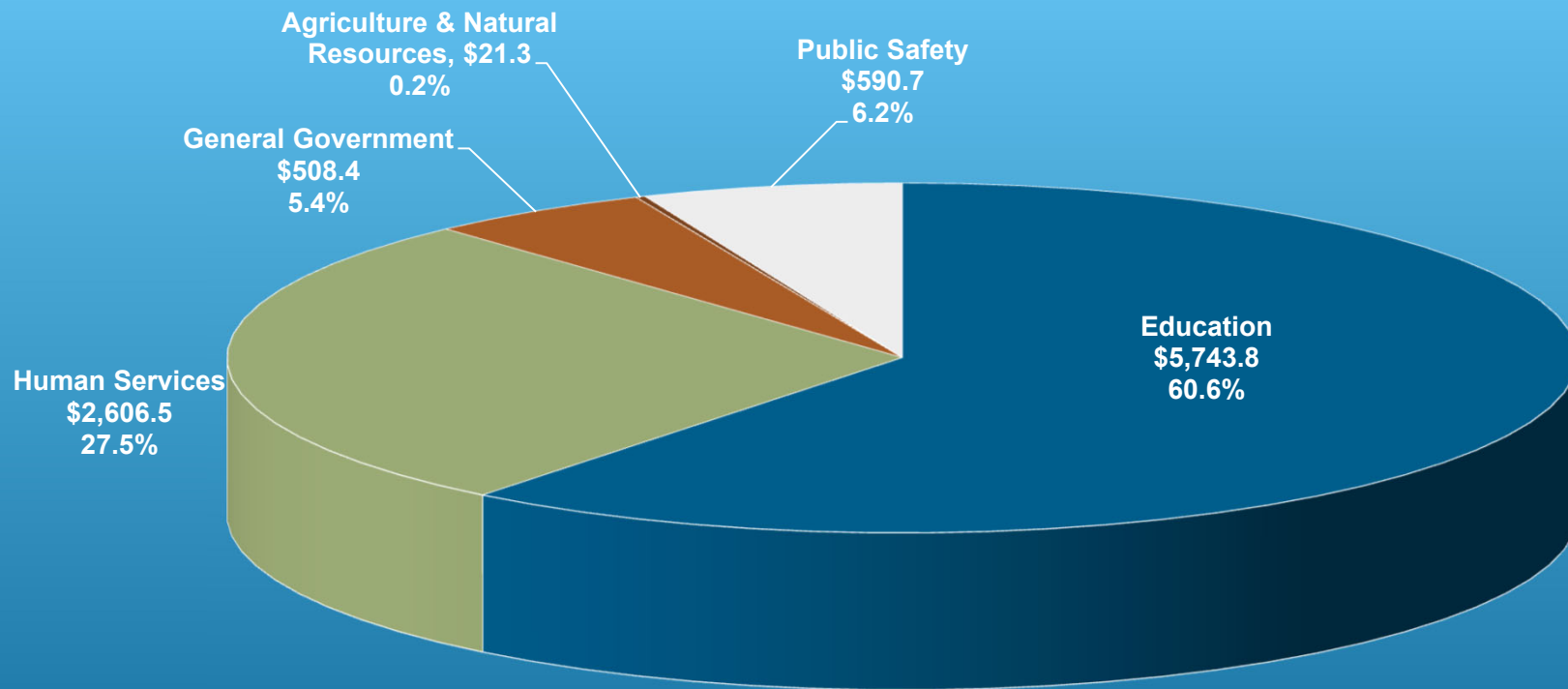
**Statutory provisions require a projected State General Fund ending balance equal to 7.5 percent of expenditures (for FY 2025, approximately \$728.3 million)**

**The requirement applies at two points:**

- The Governor's original budget recommendation must provide for the statutory ending balance in the budget year
- The Legislature's final approved budget for the budget year must also provide for the required ending balance
- The ending balance provisions have often been waived by the Legislature beginning in FY 2004
- The balance of the Budget Stabilization Fund is not included in this calculation

# Where does the money go?

## FY 2024 Approved State General Fund Expenditures (Excluding Reappropriations) (\$ in millions)



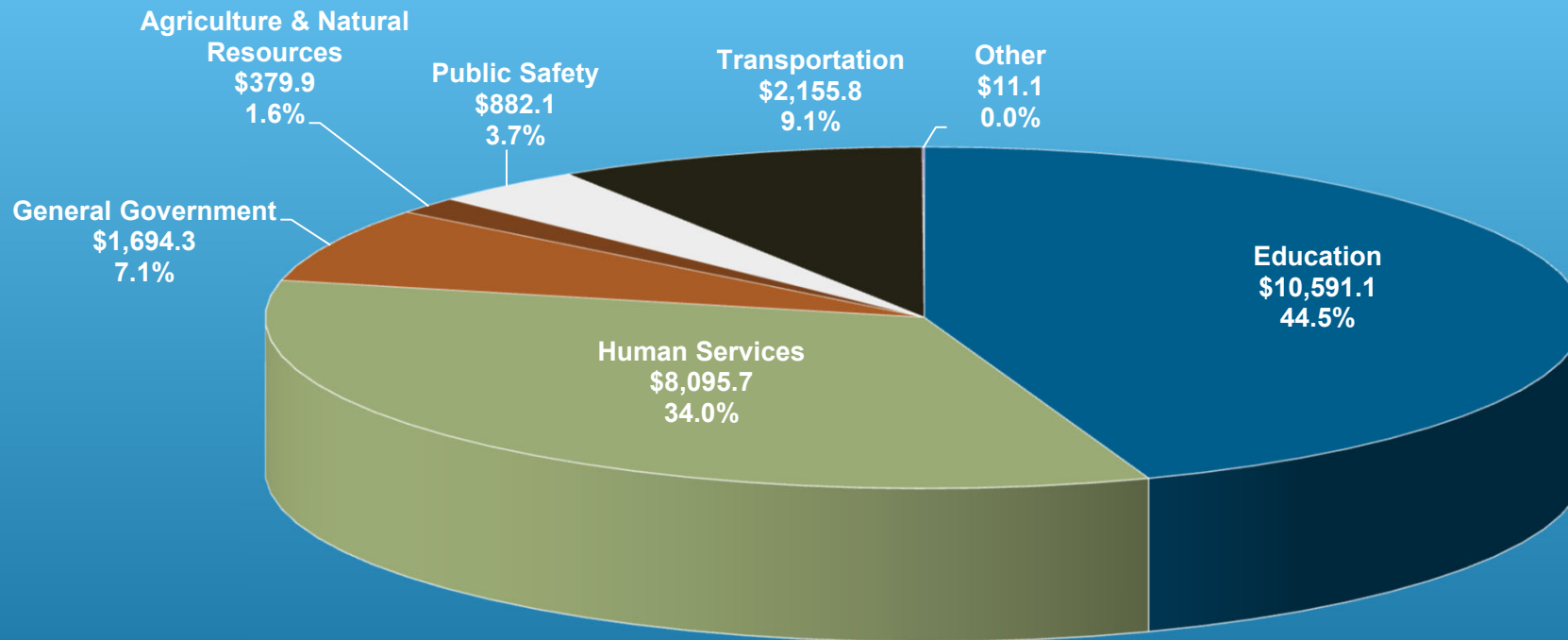
**Total Expenditures: \$9,470.6**

Total may not add due to rounding



# Where does the money go?

## FY 2024 Approved All Funds Expenditures (Excluding Reappropriations) (\$ in millions)



**Total Expenditures: \$23,810.2**

Total may not add due to rounding