

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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November 13, 2012

To: Legislative Budget Committee

From: Leah Robinson, Principal Fiscal Analyst

Re: Actual FY 2012 Resources, Demands, and Balances of the State General Fund - Preliminary

On the basis of final action of the 2012 Session of the Legislature, the Kansas Legislative Research Department estimated that the June 30, 2012 State General Fund unencumbered cash balance would be \$466.5 million. This amount was based on the April 2012 consensus revenue estimates, as adjusted for legislation and on expenditures approved by the 2012 Legislature. As shown in Table I, the actual ending balance was \$502.9 million, or approximately \$36.4 million above the estimate. However, it should be noted that the FY 2012 data as contained in this report are subject to minor revisions by the Division of Accounts and Reports.

Actual receipts were \$6.413 billion, \$8.4 million, or 0.1 percent, above the estimated amount.

Actual FY 2012 expenditures were \$28.2 million less than the total approved by the 2012 Legislature. However, \$27.2 million budgeted for FY 2012 is now authorized to be spent in FY 2013, or, "shifted" to FY 2013. Thus, net underspending was approximately \$1.0 million.

Table II identifies the major items of shifting and underspending revealed by the Research Department's analysis of FY 2012 State General Fund appropriations accounts, including reappropriations to FY 2013. Significant shifting of expenditures from FY 2012 to FY 2013 includes: \$5.6 million in the budget of the Department for Aging and Disability Services and the State Hospitals, primarily related to the timing of Medicaid payments, and operating expenditures at Larned State Hospital; \$5.4 million in the budget of the Adjutant General, mainly related to the timing of disaster relief payments; \$4.0 million in the budgets of the the Department of Corrections and the correctional facilities, largely related to an FY 2012 supplemental appropriation for offender programs that was not spent in FY 2012; and \$3.7 million in the budget of the Department of Education, related primarily to lower than anticipated expenditures for KPERS-School payments.

Significant underspending occurred within the Department of Corrections and correctional facilities, (\$858,297, primarily related to lower than anticipated local jail and debt service payments); the Board of Regents and the Universities (\$113,084, largely because of lower than expected expenditures for the School of Construction at Pittsburg State University); and the Department of Administration (\$74,618, primarily in capital improvement debt service expenditures).

Legislative Budget Committee
November 14-15, 2012
Attachment: 2

TABLE I
STATE GENERAL FUND
COMPARISON OF REVISED BUDGET ESTIMATES WITH
ACTUAL RESOURCES AND DEMANDS FOR FY 2012
(TOTALS MAY NOT ADD DUE TO ROUNDING)

	Dollars in Thousands		
	Revised Budget	Actual	Difference
Unencumbered Cash Balance, June 30, 2011	\$ 188.3	\$ 188.3	\$ 0.0
Receipts	6,404.4	6,412.7	8.4
Total Resources	\$ 6,592.7	\$ 6,601.0	\$ 8.4
Expenditures and Encumbrances	6,126.3	6,098.1	(28.2)
Unencumbered Cash Balance, June 30, 2012	\$ 466.5	\$ 502.9	\$ 36.4

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Table II

FY 2012 Shifting:

Department for Aging & Disability Services & Hospitals:		
LTC-Medicaid Assistance-Nursing Facilities	\$	1,687,472
LTC-Medicaid Assistance-Money Follows the Person		770,603
LTC-Medicaid Assistance-HCBS/FE		316,007
LTC-Medicaid Assistance-TCM/FE		158,112
Administration		149,261
Administration-Medicaid		42,587
Administration-Assessments		5,936
Admin-Medicaid MFP-Admin Match		5,884
Nursing Facility Regulation-State		5,021
Nursing Facility Regulation-Title XIX		4,325
Admin-Assessments-Level II Care		756
Senior Care Act		671
<i>Subtotal-Department for Aging & Disability Services</i>	\$	<u>3,146,635</u>
Kansas Neurological Institute		1,169
Larned State Hospital		1,548,480
Osawatomie State Hospital		125
Parsons State Hospital & Training Center		952,845
Rainbow Mental Health Facility		150
Total-Department for Aging & Disability Services & Hospitals		<u>\$ 5,649,404</u>
Adjutant General:		
Disaster Relief	\$	5,388,653
Incident Management Team		15,439
Operating Expenditures		484
Total-Adjutant General		<u>\$ 5,404,576</u>
Department of Corrections and Facilities:		
Operating Expenditures	\$	1,816,783
Offender Programs		1,108,799
Facilities Operations		236,901
Medical and Mental Health		138,486
KUPI Contract		144
<i>Subtotal - Department of Corrections</i>	\$	<u>3,301,113</u>
Ellsworth Correctional Facility		4,743
El Dorado Correctional Facility		101,556
Hutchinson Correctional Facility		221,102
Lansing Correctional Facility		80,625
Larned Correctional Mental Health Facility		615
Norton Correctional Facility		255,967
Topeka Correctional Facility		766
Winfield Correctional Facility		77,063
Total-Department of Corrections and Facilities		<u>\$ 4,043,550</u>
Department of Education:		
KPERS Employer Contributions	\$	2,757,433
Juvenile Detention Facilities		927,789
Governor's Teaching Excellence Scholarships		18,194

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Supplemental General State Aid	12,103	
Special Education	7,243	
General State Aid	3,304	
Total-Department of Education		\$ 3,726,066
Department for Children & Families:		
State Operations	\$ 1,665,093	
Youth Services Aid and Assistance	656,288	
Total Department of Children and Families		\$ 2,321,381
Juvenile Justice Authority and Facilities:		
Graduated Sanctions	\$ 488,253	
Management Information Systems	22,590	
Operating Expenditures	1,757	
<i>Subtotal-Juvenile Justice Authority</i>	512,600	
Kansas Juvenile Correctional Complex	1,186,287	
Larned Juvenile Correctional Facility	46,770	
Total-Juvenile Justice Authority and Facilities		\$ 1,745,657
Kansas Bureau of Investigation:		
Operating Expenditures	\$ 808,339	
Meth Lab Cleanup	284,785	
Total-Kansas Bureau of Investigation		\$ 1,093,124
Board of Regents and Institutions:		
Board of Regents		
Comprehensive Grant Program	\$ 387,492	
National Guard Educational Assistance	268,817	
Operating Expenditures	107,659	
Ethnic Minority Scholarships	89,639	
Military Service Scholarships	67,064	
Vocational Scholarships	28,334	
Teachers Scholarship Program	12,748	
Southwest Kansas Access Project	10,500	
State Scholarship Program	347	
<i>Subtotal-Board of Regents</i>	\$ 972,600	
Fort Hays State University		
Kansas Wetlands Education Center-Cheyenne Bottoms	\$ 101,488	
Operating Expenditures	6,890	
<i>Subtotal-Fort Hays State University</i>	\$ 108,378	
Total-Board of Regents and Institutions		\$ 1,080,978
Health & Environment--Health		
Breast Cancer Screening Program	\$ 413,667	
Operating Expenditures	115,761	
Teen Pregnancy Prevention	99,999	
Vaccine Purchases	60,624	
Office of Inspector General	45,513	
PKU Treatment	30,904	
Other Operating Expenditures	26,232	
Children's Health Insurance Program	13,796	
Immunization Programs	5,935	

Aid to Local Units	5,449	
Aid to Local Units-Primary Health Projects	92	
<i>Subtotal-Health and Environment-Health</i>	<u>\$ 817,972</u>	
Health & Environment--Environment-Operating Exp.	321	
<i>Total-Kansas Department of Health and Environment</i>		\$ 818,293
Legislative Agencies:		
Kansas Legislative Research Department	\$ 254,448	
Legislative Post Audit	103,769	
Legislative Coordinating Council	30,273	
Legislature	8,746	
Revisor of Statutes	1,563	
<i>Total-Legislative Agencies</i>		\$ 398,799
<i>Judicial Branch Operating Expenditures</i>		\$ 313,884
Department of Administration:		
Budget Analysis	\$ 134,538	
Purchasing	5,584	
Personnel Services	4,552	
Accounts and Reports	3,191	
General Administration	1,893	
Long Term Care Ombudsman	799	
Department of Administration Systems	762	
<i>Total-Department of Administration</i>		\$ 151,319
Office of the Governor:		
Operating Expenditures	\$ 55,294	
Domestic Violence Prevention Grants	46,527	
Child Advocacy Centers	16,594	
<i>Total-Office of the Governor</i>		\$ 118,415
Sentencing Commission:		
Operating Expenditures	\$ 110,499	
Substance Abuse Treatment Programs	1,110	
<i>Total-Sentencing Commission</i>		\$ 111,609
Attorney General		
Internet Education for Kansas Kids	\$ 54,245	
Abuse, Neglect and Exploitation Prevention	21,315	
<i>Total-Attorney General</i>		\$ 75,560
<i>Department of Labor-Operating Expenditures</i>		\$ 58,440
<i>Board of Indigents Defense-Capital Defense</i>		\$ 52,351
<i>Department of Revenue-Operating Expenditures</i>		\$ 32,413
<i>All Other</i>		\$ 29,525
<i>TOTAL -Shifting of Expenditures from FY 2012 to FY 2013</i>		<u>\$ 27,225,344</u>

FY 2012 Underspending:

Department of Corrections and Facilities

Department of Corrections

Local Jail Payments	\$	436,149	
Debt Service - Reception and Diagnostic Unit Relocation		417,869	
Operating Expenditures		231,592	
Facilities Operations		(233,338)	
All Other		6,024	
Subtotal - Department of Corrections	\$	858,296	
Topeka Correctional Facility		1	
			\$ 858,297

Board of Regents and Regents Institutions:

Pittsburg State University - School of Construction	\$	103,864	
All Other		9,220	
	\$	113,084	\$ 113,084

Department of Administration

Statehouse Debt Service	\$	46,109	
Public Broadcasting Debt Service		14,438	
NBAF Debt Service		10,330	
Other Debt Service		2,953	
All Other		788	
			\$ 74,618

State Library

Library Services Loan Development Grants	\$	(130,546)	
All Other		424	
			\$ (130,122)

All Other

	\$	29,430
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TOTAL-FY 2012 Underspending

	\$	945,307
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