

\$1.575 Billion Shortfall Over 4 Years

- Governor's Proposals Except KPERS Re-amortization
- Medicaid Expansion @ \$100 Million per-year
- 7.5 Percent Ending Balance

State General Fund					
Description	APVD	Est.	Est.	Est.	Est.
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Balance	\$ 761.7	\$ 678.0	\$ 581.0	\$ 598.1	\$ 612.8
CRE Taxes	\$7,235.8	\$7,429.7	\$7,546.8	\$7,703.7	\$7,858.5
CRE Interest and Transfers	\$ 18.8	\$ (211.0)	\$ (364.6)	\$ (364.6)	\$ (364.6)
CRE Agency Earnings	\$ 55.1	\$ 52.6	\$ 52.6	\$ 53.6	\$ 54.6
Continue postponing CCRSF & LAVTRF			\$ 132.4	\$ 132.4	\$ 132.4
Continue capping JCF at \$3.5 million			\$ 29.5	\$ 29.5	\$ 29.5
Governor's highway transfers		\$ 238.1	\$ 158.7	\$ 79.3	\$ -
Governor's PMIB loan proposal	\$ (264.3)	\$ 52.9	\$ 52.9	\$ 52.9	\$ 52.9
Governor's other revenue adj.	\$ (3.3)	\$ 11.9	\$ 1.0		
Humphries profile assumptions					
Tax needed for 7.5% ending balance	\$ -	\$ 76.0	\$ 382.4	\$ 498.8	\$ 618.3
Total available revenue	\$7,803.8	\$8,328.2	\$8,572.7	\$8,783.7	\$8,994.4
Approved expenditures	\$7,071.0	\$7,125.8	\$7,747.2	\$7,974.6	\$8,170.9
Human Services caseload	\$ 54.6	\$ (20.5)	\$ 50.9	\$ 80.0	\$ 85.0
School finance SB 423	\$ (6.5)	\$ 89.3	\$ 99.3	\$ 95.5	\$ 89.1
KPERS w/statutory inc.	\$ -	\$ 286.0	\$ 16.0	\$ 19.0	\$ 18.0
Reappropriations	\$ 47.3	\$ (47.3)			
Governor's adjustments					
Supreme Court remedy		\$ 104.5	\$ (3.0)		\$ 2.0
Replace highway transfer		\$ 45.0			
Non-caseload Medicaid	\$ (43.7)				
State employee pay plan		\$ 22.3			
Judicial pay increase & positions		\$ 20.1			
KPERS re-amortization		\$ (145.3)	\$ (11.6)	\$ (5.0)	\$ (8.0)
Other spending increases	\$ 3.1	\$ 72.0			
Medicaid expansion		\$ 14.2	\$ 16.0	\$ 1.8	\$ 1.9
Humphries profile assumptions					
Medicaid expansion costs \$100M/yr		\$ 35.8	\$ 48.2		
Don't re-amortize KPERS		\$ 145.3	\$ 11.6	\$ 5.0	\$ 8.0
Total adj expenditures	\$7,125.8	\$7,747.2	\$7,974.6	\$8,170.9	\$8,366.9
Ending Balance	\$ 678.0	\$ 581.0	\$ 598.1	\$ 612.8	\$ 627.5
as % of expenditures	9.5%	7.5%	7.5%	7.5%	7.5%

Source: Kansas Legislative Research Department, Feb. 7, 2019. Prepared at the request of Rep. Susan Humphries. Transfers in FY 2020 and beyond do not include \$293.1 million from the State Highway Fund to the General Fund. Transfers in FY 2021 and beyond include \$54 million to LAVTRF and \$78.1 million to CCRSF.