

Status of State Building Funds

	FY 2020 Actual	FY 2021 Gov. Rec.	FY 2021 House Adjustments	FY 2021 Senate Adjustments	FY 2022 Gov. Rec.	FY 2022 House Adjustments	FY 2022 Senate Adjustments
<u>Educational Building Fund</u>							
Beginning Balance	\$ 33,478,387	\$ 31,440,335	\$ -	\$ -	\$ 1,323,316	\$ -	\$ -
Released Encumbrances/Adjustments	387	-	-	-	-	-	-
Property Tax	37,972,127	38,945,854	-	-	39,944,194	-	-
Motor Vehicle Taxes	3,758,363	3,795,005	-	-	3,870,905	-	-
Other Receipts/Recoveries	-	-	-	-	-	-	-
Revenue	41,730,877	42,740,859	-	-	43,815,099	-	-
Resources Available	\$ 75,209,264	\$ 74,181,194	\$ -	\$ -	\$ 45,138,415	\$ -	\$ -
Expenditures	43,768,929	72,857,878	-	-	44,115,000	-	-
Ending Balance	\$ 31,440,335	\$ 1,323,316	\$ -	\$ -	\$ 1,023,415	\$ -	\$ -
<u>State Institutions Building Fund</u>							
Beginning Balance	\$ 13,881,792	\$ 14,744,073	\$ -	\$ -	\$ 6,916,998	\$ -	\$ -
Released Encumbrances/Adjustments	215,554	-	-	-	-	-	-
Property Tax	18,958,757	19,472,927	-	-	19,972,097	-	-
Motor Vehicle Taxes	1,878,900	1,955,003	-	-	1,994,103	-	-
Other Receipts/Recovery	-	-	-	-	-	-	-
Revenue	21,053,211	21,427,930	-	-	21,966,200	-	-
Resources Available	\$ 34,935,003	\$ 36,172,003	\$ -	\$ -	\$ 28,883,198	\$ -	\$ -
Expenditures	20,190,930	29,255,005	-	-	16,982,033	171,027 ¹	-
Ending Balance	\$ 14,744,073	\$ 6,916,998	\$ -	\$ -	\$ 11,901,165	\$ (171,027)	\$ -
<u>Correctional Institutions Building Fund</u>							
Beginning Balance	\$ 2,144,839	\$ 2,408,007	\$ -	\$ -	\$ 104,161	\$ -	\$ -
Released Encumbrances/Adjustments	24,328	-	-	-	-	-	-
Gaming Revenues	4,992,000	4,992,000	-	-	4,992,000	-	-
Other Receipts/Recovery	-	-	-	-	-	-	-
Revenue	5,016,328	4,992,000	-	-	4,992,000	-	-
Resources Available	\$ 7,161,167	\$ 7,400,007	\$ -	\$ -	\$ 5,096,161	\$ -	\$ -
Expenditures	4,753,160	7,295,846	-	-	4,992,000	-	-
Ending Balance	\$ 2,408,007	\$ 104,161	\$ -	\$ -	\$ 104,161	\$ -	\$ -

¹ Add \$171,027, all SIBF, to Kansas State School for the Deaf to upgrade the west campus playground with ADA-compliant equipment and surfacing in FY 2022.

Educational Building Fund

KSA 76-6b01 authorizes a 1.0 mill tax levy on real property for the Educational Building Fund (EBF), for the use and benefit of the state institutions of higher education.

KSA 76-6b02 states moneys in the EBF are to be used for the construction, reconstruction, equipment, and repair of buildings and grounds at the state educational institutions under the control and supervision of the State Board of Regents and for payment of debt service on revenue bonds issued to finance such projects, all subject to appropriation by the Legislature.

State Institutions Building Fund

KSA 76-6b04 authorizes a 0.5 mill tax levy on real property, for the use and benefit of state institutions caring for persons who are “mentally ill, retarded, visually handicapped, with a handicapping hearing loss or tubercular or state institutions caring for children who are deprived, wayward, miscreant, delinquent, children in need of care or juvenile offenders and who are in need of residential care or treatment, or institutions designed primarily to provide vocational rehabilitation for handicapped persons.” The moneys are credited to the State Institutions Building Fund (SIBF).

State institutions include, but are not limited to, juvenile institutions under the authority of the Secretary of Corrections.

KSA 76-6b05 states moneys in the SBIF are to be used for the construction, reconstruction, equipment, and repair of buildings and grounds at institutions specified in KSA 76-6b04, and amendments thereto, and for payment of debt service on revenue bonds issued to finance such projects, all subject to appropriation by the Legislature.

Correctional Institutions Building Fund

KSA 79-4803 transfers an amount equal to 10.0 percent of the balance of all moneys credited to the State Gaming Revenues Fund, minus \$80,000 directed by KSA 79-4806 to the Problem Gambling and Addictions Grant Fund, to the Correctional Institutions Building Fund, to be appropriated by the Legislature for the use and benefit of state correctional institutions.