


FY 2015, FY 2016, and FY 2017

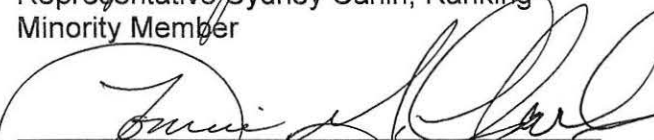
**Agriculture and Natural Resources Budget Committee**

**Board of Accountancy  
Department of Credit Unions  
Office of the State Bank Commissioner**


  
Representative Kyle Hoffman, Chair

  
Representative Don Schroeder, Vice-Chair


  
Representative Sydney Carlin, Ranking  
Minority Member


  
Representative Lonnie Clark

  
Representative Stephanie Clayton

  
Representative Linda Gallagher

  
Representative Jerry Henry

  
Representative Larry Hibbard

  
Representative Steven Johnson

## House Budget Committee Report

**Agency:** Board of Accountancy

**Bill No.** H Sub. for SB 4

**Bill Sec.** 3

**Analyst:** Dapp

**Analysis Pg. No.** 1586

**Budget Page No.** 434

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	355,634	353,821	0
Subtotal	\$ 355,634	\$ 353,821	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
TOTAL	<u>\$ 355,634</u>	<u>\$ 353,821</u>	<u>\$ 0</u>
FTE positions	1.0	1.0	0.0
Non FTE Uncl. Perm. Pos.	2.0	2.0	0.0
TOTAL	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

### Agency Estimate

The **agency** estimates FY 2015 operating expenditures of \$355,634, all from special revenue funds, which is the same as the amount approved by the 2014 Legislature. The agency requests 1.0 FTE position, which is also the same amount approved by the 2014 Legislature.

### Governor's Recommendation

The **Governor** recommends FY 2015 operating expenditures of \$353,821, all from special revenue funds. The recommendation is a decrease of \$1,813, or 0.5 percent, below the amount approved by the 2014 Legislature. The reduction is attributable to the Governor's State General Fund allotment reducing the Kansas Public Employer Regular and School Member employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.

### House Sub. for Senate Bill 4

**House Sub. for SB 4** adopted the Governor's recommendation for FY 2015.

**House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation.

# House Budget Committee Report

**Agency:** Board of Accountancy

**Bill No.** --

**Bill Sec.** --

**Analyst:** Dapp

**Analysis Pg. No.** 1586

**Budget Page No.** 434

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	367,361	365,073	0
Subtotal	\$ 367,361	\$ 365,073	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 367,361</b>	<b>\$ 365,073</b>	<b>\$ 0</b>
FTE positions	1.0	1.0	0.0
Non FTE Uncl. Perm. Pos.	2.0	2.0	0.0
<b>TOTAL</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>

## Agency Request

The **agency** requests FY 2016 operating expenditures of \$367,361, all from special revenue funds. The request is an increase of \$11,727, or 3.3 percent, above the FY 2015 revised agency estimate. The increase is primarily attributable to a 27.0 percent increase in base rent charges from FY 2015. The agency requests 1.0 FTE position, the same amount requested in the FY 2015 revised estimate.

## Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$365,073, all from special revenue funds. The recommendation is a decrease of \$2,288, or 0.6 percent, below the agency's FY 2016 request. The reduction of \$2,288 is attributable to the Governor's recommended reduction of the employer contribution rate for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$37,721 for FY 2016.

### **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.



## House Budget Committee Report

**Agency:** Board of Accountancy

**Bill No.** --

**Bill Sec.** --

**Analyst:** Dapp

**Analysis Pg. No.** 1586

**Budget Page No.** 434

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	376,888	374,554	0
Subtotal	\$ 376,888	\$ 374,554	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 376,888	 \$ 374,554	 \$ 0
 FTE positions	 1.0	 1.0	 0.0
Non FTE Uncl. Perm. Pos.	2.0	2.0	0.0
TOTAL	3.0	3.0	0.0

### Agency Request

The **agency** requests FY 2017 operating expenditures of \$376,888, all from special revenue funds. The request is an increase of \$9,527, or 2.6 percent, above the FY 2016 agency request. The increase is primarily attributable to an increase in salary and wage expenditures as there is an additional pay period in FY 2017.

### Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$374,554, all from special revenue funds. The recommendation is a decrease of \$2,334, or 0.6 percent, below the agency's FY 2017 request. The reduction of \$2,334 is attributable to the Governor's recommended reduction of the employer contribution rate for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$37,287 for FY 2017.

## **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.

## House Budget Committee Report

**Agency:** Department of Credit Unions

**Bill No.** H Sub. for SB 4

**Bill Sec.** 9

**Analyst:** Dapp

**Analysis Pg. No.** 1687

**Budget Page No.** 444

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	1,129,939	1,121,688	0
Subtotal	\$ 1,129,939	\$ 1,121,688	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 1,129,939	 \$ 1,121,688	 \$ 0
 FTE positions	 12.0	 12.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	12.0	12.0	0.0

### Agency Estimate

The **agency** estimates FY 2015 operating expenditures of \$1,129,939, all from special revenue funds. The revised estimate is the same as the amount approved by the 2014 Legislature. The agency requests 12.0 FTE positions, that same as the amount approved by the 2014 Legislature.

### Governor's Recommendation

The **Governor** recommends FY 2015 operating expenditures of \$1,121,688, all from special revenue funds. The recommendation is a decrease of \$8,215, or 0.7 percent, below the amount approved by the 2014 Legislature. The reduction is attributable to the KPERS employer contribution rate reduction as a result of the Governor's Allotment Plan.

### House Sub. for Senate Bill 4

House Sub. for SB 4 adopted the Governor's recommendation for FY 2015.



**House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation.

## House Budget Committee Report

**Agency:** Department of Credit Unions

**Bill No.** --

**Bill Sec.** --

**Analyst:** Dapp

**Analysis Pg. No.** 1687

**Budget Page No.** 444

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	1,186,860	1,178,291	0
Subtotal	\$ 1,186,860	\$ 1,178,291	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 1,186,860	 \$ 1,178,291	 \$ 0
 FTE positions	 12.0	 12.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	12.0	12.0	0.0

### Agency Request

The **agency** requests FY 2016 operating expenditures of \$1,186,860, all from special revenue funds. The request is an increase of \$56,921, or 5.0 percent, above the agency's revised FY 2015 estimate. The increase is attributable to increased salary and wage expenditures and increased contractual service expenses. The agency requests 12.0 FTE positions, the same amount as the agency's revised FY 2015 estimate.

### Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$1,178,291, all from special revenue funds. The recommendation is a decrease of \$8,569, or 0.7 percent, below the agency's FY 2016 request. The decrease is attributable to the reduced employer contributions for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$10,000 for FY 2016.

### **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.

# House Budget Committee Report

**Agency:** Department of Credit Unions

**Bill No.** --

**Bill Sec.** --

**Analyst:** Dapp

**Analysis Pg. No.** 1687

**Budget Page No.** 444

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	1,224,588	1,215,848	0
Subtotal	\$ 1,224,588	\$ 1,215,848	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,224,588</b>	<b>\$ 1,215,848</b>	<b>\$ 0</b>
FTE positions	12.0	12.0	0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
<b>TOTAL</b>	<b>12.0</b>	<b>12.0</b>	<b>0.0</b>

## Agency Request

The **agency** requests FY 2017 operating expenditures of \$1,224,588, all from special revenue funds. The request is an increase of \$37,728, or 3.2 percent, above the FY 2016 request. The increase is primarily attributable to increase salary and wage expenditures, namely the 27th pay period that occurs in the fiscal year, offset partially by reduced capital outlay expenses. The agency requests 12.0 FTE positions, the same amount requested in FY 2016.

## Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$1,215,848, all from special revenue funds. The recommendation is a decrease of \$8,740, or 0.7 percent, below the agency's FY 2017 request. The decrease is attributable to the reduced employer contributions for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$100,00 for FY 2017.

### **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.



## House Budget Committee Report

**Agency:** Office of the State Bank  
Commissioner

**Bill No.** H Sub. for SB 4

**Bill Sec.** 4

**Analyst:** Dapp

**Analysis Pg. No.** 1604

**Budget Page No.** 436

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	11,151,318	10,828,090	0
Subtotal	\$ 11,151,318	\$ 10,828,090	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 <u>\$ 11,151,318</u>	 <u>\$ 10,828,090</u>	 <u>\$ 0</u>
 FTE positions	 95.0	 95.0	 0.0
Non FTE Uncl. Perm. Pos.	11.0	11.0	0.0
TOTAL	<u>106.0</u>	<u>106.0</u>	<u>0.0</u>

### Agency Estimate

The **agency** estimates FY 2015 operating expenditures of \$11,151,318, all from special revenue funds. The revised estimate is a decrease of \$346,643, or 3.0 percent, below the amount approved by the 2014 Legislature. The decrease is primarily attributable to reduced salary and wage expenditures and a reduction in contractual service expenses. The agency estimates 95.0 FTE positions, a decrease of 8.0 FTE positions below the amount approved by the 2014 Legislature.

### Governor's Recommendation

The **Governor** recommends FY 2015 operating expenditures of \$10,828,090, all from special revenue funds. The recommendation is a decrease of \$669,871, or 5.8 percent, below the amount approved by the 2014 Legislature. The recommendation is a decrease of \$323,228, or 2.9 percent, below the agency's revised FY 2015 estimate. Of the reduction \$94,510 is attributable to the Governor's KPERS employer contribution rate reduction as a result of the Governor's Allotment Plan while the remaining difference of \$228,718 is attributable to reduced salaries and wage expenditures, specifically attributable to shrinkage or a reduction in wages for unfilled positions.

**House Sub. for Senate Bill 4**

**House Sub. for SB 4** adopted the Governor's recommendation for FY 2015 with the following adjustments:

1. Delete \$99,636, all from the Bank Commissioner Fee Fund, for administration in FY 2015 and review later during the budget process.

**House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation as adjusted by House Sub. for SB 4 with the following further adjustments:

1. Add \$99,636, all from Bank Commissioner Fee Fund, for administration in FY 2015. This action restores the agency to the Governor's recommendation prior to House Sub. for SB 4.

# House Budget Committee Report

**Agency:** Office of the State Bank  
Commissioner

**Bill No.** --

**Bill Sec.** --

**Analyst:** Dapp

**Analysis Pg. No.** 1604

**Budget Page No.** 436

<u>Expenditure Summary</u>	<u>Agency Request FY 2016</u>	<u>Governor Recommendation FY 2016</u>	<u>House Budget Committee Adjustments</u>
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
00Other Funds	11,207,957	10,902,451	0
Subtotal	\$ 11,207,957	\$ 10,902,451	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 11,207,957	 \$ 10,902,451	 \$ 0
 FTE positions	 95.0	 95.0	 0.0
Non FTE Uncl. Perm. Pos.	11.0	11.0	0.0
TOTAL	106.0	106.0	0.0

## Agency Request

The **agency** requests FY 2016 operating expenditures of \$11,207,957, all from special revenue funds. The request is an increase of \$56,639, or 0.5 percent, above the amount requested for FY 2015. The increase is primarily attributable to increases in salary and wage expenditures, increase contractual service expenditures and is offset partially by reduced capital outlay expenditures. The agency requests 95.0 FTE positions, the same amount as the agency's revised FY 2015 estimate.

## Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$10,902,451, all from special revenue funds. The recommendation is a decrease of \$305,506, or 2.7 percent, below the agency's FY 2016 request. The reduction of \$305,506 is attributable to the Governor's recommended reduction of employer contributions for state employee health insurance and reduced salaries and wages for unfilled vacant positions. The Governor recommends increasing the amount withheld from the Bank Commissioner fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$100,000 for FY 2016.

## **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.



# House Budget Committee Report

**Agency:** Office of the State Bank  
Commissioner

**Bill No. --**

**Bill Sec. --**

**Analyst:** Dapp

**Analysis Pg. No.** 1604

**Budget Page No.** 436

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	11,758,612	11,437,951	0
Subtotal	\$ 11,758,612	\$ 11,437,951	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 11,758,612</b>	<b>\$ 11,437,951</b>	<b>\$ 0</b>
FTE positions	95.0	95.0	0.0
Non FTE Uncl. Perm. Pos.	11.0	11.0	0.0
<b>TOTAL</b>	<b>106.0</b>	<b>106.0</b>	<b>0.0</b>

## Agency Request

The **agency** requests FY 2017 operating expenditures of \$11,758,612, all from special revenue funds. The request is an increase of \$550,655, or 4.9 percent, above the agency's FY 2016 request. The increase is attributable to increased salary and wage expenditures, due to the additional pay period included in the 2017 fiscal year, and is partially offset by reduced capital outlay expenditures. The agency requests 12.0 FTE positions, the same amount requested in FY 2016.

## Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$11,437,951, all from special revenue funds. The recommendation is a decrease of \$320,661, or 2.7 percent, below the agency's FY 2017 request. The reduction of \$320,661 is attributable to the Governor's recommended reduction of employer contributions for state employee health insurance and reduced salaries and wages for unfilled vacant positions. The Governor recommends increasing the amount withheld from the Bank Commissioner fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$100,000 for FY 2017.



### **House Budget Committee Recommendation**

The **Budget Committee** concurs with the Governor's recommendation with the following notation:

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.