



FY 2015, FY 2016, and FY 2017

General Government Budget Committee


Kansas Department of Revenue
State Board of Tax Appeals


Representative Troy Waymaster, Chair
Representative Craig McPherson, Vice-Chair
Representative Kathy Wolfe Moore, Ranking
Minority Member

Representative Pete DeGraaf


Representative Randy Garber
Representative Don Hineman
Representative Becky Hutchins

Representative Harold Lane


Representative William Sutton

Senate Subcommittee Report

Agency: Kansas Department of Revenue **Bill No.** House Sub for SB 4 **Bill Sec.** 33

Analyst: Dapp **Analysis Pg. No.** 1395 **Budget Page No.** 86

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 14,561,407	\$ 14,111,931	\$ 0
Other Funds	111,778,820	110,455,452	0
Subtotal	\$ 126,340,227	\$ 124,567,383	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 126,340,227	 \$ 124,567,383	 \$ 0
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	128.0	128.0	0.0
TOTAL	1,072.0	1,072.0	0.0

Agency Estimate

The **agency** estimates FY 2015 expenditures of \$126,340,227, including \$14,561,407 from the State General Fund. The revised estimate is an all funds increase of \$3,835,994, or 3.1 percent, and a State General Fund increase of \$32,321, or 0.2 percent, above the amount approved by the 2014 Legislature. The increase is attributable to increased salary and wage expenditures, specifically in the classified regular wages and employer KPERS contributions, partially offset by reduced unclassified regular and temporary wages. Additionally, the agency is estimating increased contractual service and capital outlay expenditures, specifically in the area of computer programming, software and communication expenditures. These increases are partially offset by reduced aid to local units, namely lower than projected distributions from the Oil and Gas Valuation Depletion Trust Fund. The agency requests 944.0 FTE positions, which is the same amount approved by the 2014 Legislature.

Governor's Recommendation

The **Governor** recommends FY 2015 expenditures of \$124,567,383, including \$14,111,931 from the State General Fund. The recommendation is an all funds decrease of \$1,772,844, or 1.4 percent, and a State General Fund decrease of \$449,476, or 3.1 percent, below the agency's revised FY 2015 estimate. The decrease is attributable to the Governor's December 2014 allotment, specifically a 4.0 percent (6 month) State General Fund and State

Highway Fund allotment and a reduction to the KPERS employer contribution rate. The Governor recommends lapsing the agency's State General Fund reappropriation.

House Sub. for Senate Bill 4

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

Senate Subcommittee Recommendation

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

1. The Department of Revenue current year budget should be further reviewed during the Omnibus session.

Senate Committee Recommendation

The **Committee** concurs with the Subcommittee's recommendation.

House Budget Committee Report

Agency: Kansas Department of Revenue **Bill No.** House Sub for SB 4 **Bill Sec.** 33

Analyst: Dapp **Analysis Pg. No.** 1395 **Budget Page No.** 86

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	House Budget Committee Adjustments
Operating Expenditures:			
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Capital Improvements:			
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Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 126,340,227	 \$ 124,567,383	 \$ 0
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	128.0	128.0	0.0
TOTAL	1,072.0	1,072.0	0.0

Agency Estimate

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Governor's Recommendation

The **Governor** recommends FY 2015 expenditures of \$124,567,383, including \$14,111,931 from the State General Fund. The recommendation is an all funds decrease of \$1,772,844, or 1.4 percent, and a State General Fund decrease of \$449,476, or 3.1 percent, below the agency's revised FY 2015 estimate. The decrease is attributable to the Governor's

December 2014 allotment, specifically a 4.0 percent (6 month) State General Fund and State Highway Fund allotment and a reduction to the KPERS employer contribution rate. The Governor recommends lapsing the agency's State General Fund reappropriation.

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 with the following adjustments and notations:

1. Add language prohibiting expenditures to regulate raffles or enforce any regulations of raffles in FY 2015.
2. The committee has concerns about the unknown expenses that the agency will be incurring in FY 2015 and FY 2016 by relocating from the Docking Building. The committee does commend the agency for keeping their two main offices in Downtown Topeka.
3. The committee encourages the agency to pursue postcard notifications for motor vehicle renewal as a cost savings measure, however such notification should include a way for the individual to be quickly identified by country treasurer such as a customer number. All postcard notifications shall make considerations for the privacy of the individual recipient.
4. The committee encourages the agency to review fees charged for drivers license renewal to bring fees in line with costs of processing renewals.

Senate Subcommittee Report

Agency: Kansas Department of Revenue **Bill No.** SB 237

Bill Sec. 62

Analyst: Dapp

Analysis Pg. No. 1395

Budget Page No. 86

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 60,397,553	\$ 13,741,202	\$ 0
Other Funds	61,312,341	104,929,372	0
Subtotal	\$ 121,709,894	\$ 118,670,574	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 121,709,894	 \$ 118,670,574	 \$ 0
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	129.0	129.0	0.0
TOTAL	1,073.0	1,073.0	0.0

Agency Request

The **agency** requests FY 2016 expenditures of \$121,709,894, including \$60,397,553 from the State General Fund. The request is an all funds decrease of \$4,630,333, or 3.7 percent, below the revised FY 2015 estimate, and a State General Fund increase of \$45,836,146, or 314.8 percent, above the revised FY 2015 estimate. The request includes decreased contractual service, commodities and capital outlay expenditures, partially offset by increased salaries and wages expenditures of \$1,111,062, or 2.0 percent, due to increased employer KPERs contributions rate and reduced salaries and wages shrinkage. The increased State General Fund amount is a replacement of revenue received from the State Highway Fund in the proceeding years, used predominately for agency administration and the motor vehicles program.

Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$118,670,574, including \$13,741,202 from the State General Fund. The recommendation is an all funds decrease of \$3,039,320, or 2.5 percent, including a State General Fund decrease of \$46,656,351, or 77.2 percent, below the agency's FY 2016 request. The all funds decrease is attributable to reduced employer contributions for state employee health insurance and a recommended 4.0 percent reduction in State General Fund and State Highway Fund expenditures. The State General Fund decrease is attributable to the Governor's recommendation that motor vehicle related

expenditures continue to be funded through a transfer from the State Highway Fund instead of the State General Fund.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation.

Senate Committee Recommendation

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

1. The Department of Revenue FY 2016 budget should be further reviewed during the Omnibus session.

House Budget Committee Report

Agency: Kansas Department of Revenue **Bill No.** HB 2370

Bill Sec. 62

Analyst: Dapp

Analysis Pg. No. 1395

Budget Page No. 86

<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	\$ 60,397,553	\$ 13,741,202	\$ 0
Other Funds	61,312,341	104,929,372	0
Subtotal	<u>\$ 121,709,894</u>	<u>\$ 118,670,574</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 TOTAL	 <u>\$ 121,709,894</u>	 <u>\$ 118,670,574</u>	 <u>\$ 0</u>
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	129.0	129.0	0.0
TOTAL	<u>1,073.0</u>	<u>1,073.0</u>	<u>0.0</u>

Agency Request

The **agency** requests FY 2016 expenditures of \$121,709,894, including \$60,397,553 from the State General Fund. The request is an all funds decrease of \$4,630,333, or 3.7 percent, below the revised FY 2015 estimate, and a State General Fund increase of \$45,836,146, or 314.8 percent, above the revised FY 2015 estimate. The request includes decreased contractual service, commodities and capital outlay expenditures, partially offset by increased salaries and wages expenditures of \$1,111,062, or 2.0 percent, due to increased employer KPERS contributions rate and reduced salaries and wages shrinkage. The increased State General Fund amount is a replacement of revenue received from the State Highway Fund in the proceeding years, used predominately for agency administration and the motor vehicles program.

Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$118,670,574, including \$13,741,202 from the State General Fund. The recommendation is an all funds decrease of \$3,039,320, or 2.5 percent, including a State General Fund decrease of \$46,656,351, or 77.2 percent, below the agency's FY 2016 request. The all funds decrease is attributable to reduced employer contributions for state employee health insurance and a recommended 4.0 percent reduction in State General Fund and State Highway Fund expenditures. The State General Fund decrease is attributable to the Governor's recommendation that motor vehicle related expenditures continue to be funded through a transfer from the State Highway Fund instead of the State General Fund.

House Budget Committee Recommendation

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

1. Add language prohibiting expenditures to regulate raffles or enforce any regulations of raffles for FY 2016.

Senate Subcommittee Report

Agency: Kansas Department of Revenue **Bill No.** SB 237

Bill Sec. 63

Analyst: Dapp

Analysis Pg. No. 1395

Budget Page No. 86

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 62,237,378	\$ 15,487,937	\$ 0
Other Funds	42,456,422	86,075,131	0
Subtotal	\$ 104,693,800	\$ 101,563,068	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 104,693,800	 \$ 101,563,068	 \$ 0
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	129.0	129.0	0.0
TOTAL	1,073.0	1,073.0	0.0

Agency Request

The **agency** requests FY 2017 expenditures of \$104,693,800, including \$62,237,378 from the State General Fund. The request is an all funds decrease of \$17,016,094, or 14.0 percent, below the agency's FY 2016 request, and a State General Fund increase of \$1,839,825, or 3.0 percent, above the agency's FY 2016 request. The all funds decrease is attributable to reduced contractual service and aid to local units expenditures, specifically the discontinuation of distribution to local units from the Oil and Gas Valuation Depletion Trust Fund. These decreases are partially offset by increased salary and wage expenditures, due to a 27th pay period that occurs in the fiscal year.

Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$101,563,068, including \$15,487,937 from the State General Fund. The recommendation is an all funds decrease of \$3,130,732, or 3.0 percent, including a State General Fund decrease of \$46,749,441, or 75.1 percent, below the agency's FY 2017 request. The all funds decrease is attributable to reduced employer contributions for state employee health insurance and a recommended 4.0 percent reduction in State General Fund and State Highway Fund expenditures. The State General Fund decrease is attributable to the Governor's recommendation that motor vehicle related expenditures continue to be funded through a transfer from the State Highway Fund instead of the State General Fund.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation.

Senate Committee Recommendation

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

1. The Department of Revenue FY 2017 budget should be further reviewed during the Omnibus session.

House Budget Committee Report

Agency: Kansas Department of Revenue **Bill No.** HB 2370 **Bill Sec.** 63

Analyst: Dapp **Analysis Pg. No.** 1395 **Budget Page No.** 86

<u>Expenditure Summary</u>	<u>Agency Request FY 2017</u>	<u>Governor Recommendation FY 2017</u>	<u>House Budget Committee Adjustments</u>
Operating Expenditures:			
State General Fund	\$ 62,237,378	\$ 15,487,937	\$ 0
Other Funds	42,456,422	86,075,131	0
Subtotal	\$ 104,693,800	\$ 101,563,068	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 104,693,800	 \$ 101,563,068	 \$ 0
 FTE positions	 944.0	 944.0	 0.0
Non FTE Uncl. Perm. Pos.	129.0	129.0	0.0
TOTAL	1,073.0	1,073.0	0.0

Agency Request

The **agency** requests FY 2017 expenditures of \$104,693,800, including \$62,237,378 from the State General Fund. The request is an all funds decrease of \$17,016,094, or 14.0

percent, below the agency's FY 2016 request, and a State General Fund increase of \$1,839,825, or 3.0 percent, above the agency's FY 2016 request. The all funds decrease is attributable to reduced contractual service and aid to local units expenditures, specifically the discontinuation of distribution to local units from the Oil and Gas Valuation Depletion Trust Fund. These decreases are partially offset by increased salary and wage expenditures, due to a 27th pay period that occurs in the fiscal year.

Governor's Recommendation

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House Budget Committee Recommendation

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

Senate Subcommittee Report

Agency: State Board of Tax Appeals

Bill No. House Sub. for SB 4

Bill Sec. 32

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,044,804	\$ 835,504	\$ 0
Other Funds	827,852	1,005,193	0
Subtotal	\$ 1,872,656	\$ 1,840,697	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 1,872,656	 \$ 1,840,697	 \$ 0
 FTE positions	 17.0	 17.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	17.0	17.0	0.0

Agency Estimate

The **agency** estimates FY 2015 operating expenditures of \$1,872,656, including \$1,044,804 from the State General Fund. The revised estimate is an increase of \$24,300, or 1.3 percent, above the amount approved by the 2014 Legislature. The increase is attributable to the Governor's allotment plan that included a KPERS employer contribution rate reduction and a 4.0 percent SGF reduction. However, the agency requests an increase of \$185,000, or 21.5 percent, from the State General Fund to offset reduced revenue collected from the BOTA Filing Fee Fund due to changes included in House Sub. for SB 231.

Governor's Recommendation

The **Governor** recommends FY 2015 operating expenditures of \$1,840,697, including \$835,504 from the State General Fund. The recommendation is an overall decrease of \$31,959, or 1.7 percent, including \$209,300 from the State General Fund, below the agency's revised FY 2015 estimate. The recommendation is a decrease of \$7,659, or 0.4 percent, below the amount approved by the 2014 Legislature. The decrease is attributable to the Governor's December 2014 allotment, specifically a 4.0 percent (6 month) State General Fund allotment and a reduction to the KPERS employer contribution rate.

House Sub. for Senate Bill 4

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

Senate Subcommittee Recommendation

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

1. The Subcommittee encourages passage of HB 2240, as introduced, which would allow for the agency to use staff attorneys as hearing officers in their Small Claims Division. This would preclude the agency from having to hire contracted hearing officers to serve in the Small Claims Division.

Senate Committee Recommendation

The **Committee** concurs with the Subcommittee's recommendation.

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. House Sub for SB 4

Bill Sec. 32

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,044,804	\$ 835,504	\$ 0
Other Funds	827,852	1,005,193	0
Subtotal	\$ 1,872,656	\$ 1,840,697	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 <u>\$ 1,872,656</u>	 <u>\$ 1,840,697</u>	 <u>\$ 0</u>
 FTE positions	 17.0	 17.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	<u>17.0</u>	<u>17.0</u>	<u>0.0</u>

Agency Estimate

The **agency** estimates FY 2015 operating expenditures of \$1,872,656, including \$1,044,804 from the State General Fund. The revised estimate is an increase of \$24,300, or 1.3 percent, above the amount approved by the 2014 Legislature. The increase is attributable to the Governor's allotment plan that included a KPERS employer contribution rate reduction and a 4.0 percent SGF reduction. However, the agency requests an increase of \$185,000, or 21.5 percent, from the State General Fund to offset reduced revenue collected from the BOTA Filing Fee Fund due to changes included in House Sub. for SB 231.

Governor's Recommendation

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2014 allotment, specifically a 4.0 percent (6 month) State General Fund allotment and a reduction to the KPERS employer contribution rate.

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 with the following notation:

1. The Budget Committee encourages passage of HB 2240, as introduced, which would allow for the agency to use staff attorneys as hearing officers in their Small Claims Division. This would preclude the agency from having to hire contracted hearing officers to serve in the Small Claims Division.

Senate Subcommittee Report

Agency: State Board of Tax Appeals

Bill No. SB 237

Bill Sec. 60

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,157,536	\$ 816,466	\$ 0
Other Funds	844,799	1,023,154	0
Subtotal	\$ 2,002,335	\$ 1,839,620	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 2,002,335	 \$ 1,839,620	 \$ 0
 FTE positions	 17.0	 17.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	17.0	17.0	0.0

Agency Request

The **agency** requests FY 2016 operating expenditures of \$2,002,335, including \$1,157,536 from the State General Fund. The request is an all funds increase of \$129,679 or 6.9 percent, including a State General Fund increase of \$112,732 or 10.8 percent, above the agency's revised 2015 estimate. The increase is attributable to increased contractual service expenditures due to changes included in House Sub. for SB 231 where neither the agency's staff attorneys, nor any employees of the Board, can be used to conduct small claims hearings. As a result, the agency will contract hearing officers for these proceedings. This increase in contractual service expenditures is partially offset by decreased expenditures salary and wages and commodities. Included in the agency's State General Fund request is \$185,000 to offset reduced revenue collected from the BOTA Filing Fee Fund due to changes included in House Sub. for SB 231. Absent the enhancement, the agency requests \$1,702,335, including \$857,536 from the State General Fund.

Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$1,839,620, including \$816,466 from the State General Fund. The recommendation is an all funds decrease of \$162,715 or 8.1 percent, including \$341,070, or 29.5 percent, from the State General Fund, below the agency's FY 2016 request. The decrease is attributable to the Governor's recommended 4.0 percent State General Fund operating reduction. Additionally, the Governor

recommends a reduction of \$13,414, including \$6,769 from the State General Fund, to reduce employer contributions for state employee health insurance.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation.

Senate Committee Recommendation

The **Committee** concurs with the Subcommittee's recommendation.

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. HB 2370

Bill Sec. 60

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,157,536	\$ 816,466	\$ 0
Other Funds	844,799	1,023,154	0
Subtotal	\$ 2,002,335	\$ 1,839,620	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,002,335	\$ 1,839,620	\$ 0
FTE positions	17.0	17.0	0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	17.0	17.0	0.0

Agency Request

The **agency** requests FY 2016 operating expenditures of \$2,002,335, including \$1,157,536 from the State General Fund. The request is an all funds increase of \$129,679 or 6.9 percent, including a State General Fund increase of \$112,732 or 10.8 percent, above the agency's revised 2015 estimate. The increase is attributable to increased contractual service

expenditures due to changes included in House Sub. for SB 231 where neither the agency's staff attorneys, nor any employees of the Board, can be used to conduct small claims hearings. As a result, the agency will contract hearing officers for these proceedings. This increase in contractual service expenditures is partially offset by decreased expenditures salary and wages and commodities. Included in the agency's State General Fund request is \$185,000 to offset reduced revenue collected from the BOTA Filing Fee Fund due to changes included in House Sub. for SB 231. Absent the enhancement, the agency requests \$1,702,335, including \$857,536 from the State General Fund.

Governor's Recommendation

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House Budget Committee Recommendation

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

Senate Subcommittee Report

Agency: State Board of Tax Appeals

Bill No. SB 237

Bill Sec. 61

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,157,536	\$ 816,347	\$ 0
Other Funds	916,597	1,094,834	0
Subtotal	\$ 2,074,133	\$ 1,911,181	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 2,074,133	 \$ 1,911,181	 \$ 0
 FTE positions	 17.0	 17.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	17.0	17.0	0.0

Agency Request

The **agency** requests FY 2017 operating expenditures of \$2,074,133, including \$1,157,536 from the State General Fund. The request is an increase of \$71,798, or 3.6 percent, all from special revenue funds, above the the agency's FY 2016 request. The increase is attributable to salaries and wages, specifically expenses related to the 27th pay period that occurs in the fiscal year. Absent the enhancement, the agency requests \$1,774,133, including \$857,536 from the State General Fund.

Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$1,911,181, including \$816,347 from the State General Fund. The recommendation is an all funds decrease of \$162,952 or 7.9 percent, including \$341,189, or 29.5 percent, from the State General Fund, below the agency's FY 2017 request. The decrease is attributable to the Governor's recommended 4.0 percent State General Fund operating reduction. Additionally, the Governor recommends a reduction of \$13,651, including \$6,888 from the State General Fund, to reduce employer contributions for state employee health insurance.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation.

Senate Committee Recommendation

The **Committee** concurs with the Subcommittee's recommendation.

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. HB 2370

Bill Sec. 61

Analyst: Dapp

Analysis Pg. No. 1433

Budget Page No. 100

Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	House Budget Committee Adjustments
Operating Expenditures:			
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Subtotal	\$ 2,074,133	\$ 1,911,181	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,074,133	\$ 1,911,181	\$ 0
FTE positions	17.0	17.0	0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	17.0	17.0	0.0

Agency Request

The **agency** requests FY 2017 operating expenditures of \$2,074,133, including \$1,157,536 from the State General Fund. The request is an increase of \$71,798, or 3.6 percent, all from special revenue funds, above the the agency's FY 2016 request. The increase is attributable to salaries and wages, specifically expenses related to the 27th pay period that occurs in the fiscal year. Absent the enhancement, the agency requests \$1,774,133, including \$857,536 from the State General Fund.

Governor's Recommendation

The **Governor** recommends FY 2017 operating expenditures of \$1,911,181, including \$816,347 from the State General Fund. The recommendation is an all funds decrease of \$162,952 or 7.9 percent, including \$341,189, or 29.5 percent, from the State General Fund, below the agency's FY 2017 request. The decrease is attributable to the Governor's recommended 4.0 percent State General Fund operating reduction. Additionally, the Governor recommends a reduction of \$13,651, including \$6,888 from the State General Fund, to reduce employer contributions for state employee health insurance.

House Budget Committee Recommendation

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