

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.

Senate Ways and Means Committee

Date: _____

Attachment #: 8

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 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 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.