

## State Court of Tax Appeals

Expenditure	Actual FY 2013	Approved FY 2014	Approved FY 2015
<b>All Funds:</b>			
State Operations	\$ 2,008,930	\$ 1,818,150	\$ 1,872,656
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 2,008,930</u>	<u>\$ 1,818,150</u>	<u>\$ 1,872,656</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<u><u>\$ 2,008,930</u></u>	<u><u>\$ 1,818,150</u></u>	<u><u>\$ 1,872,656</u></u>
<b>State General Fund:</b>			
State Operations	\$ 963,272	\$ 807,964	\$ 859,804
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 963,272</u>	<u>\$ 807,964</u>	<u>\$ 859,804</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<u><u>\$ 963,272</u></u>	<u><u>\$ 807,964</u></u>	<u><u>\$ 859,804</u></u>
<b>Percent Change:</b>			
Operating Expenditures			
All Funds	2.4 %	(9.5)%	2.9 %
State General Fund	0.3	(16.1)	6.0
<b>FTE Positions</b>			
FTE Positions	18.0	17.0	17.0
Non-FTE Unclass. Perm. Pos.	-	-	-
<b>TOTAL</b>	<u><u>18.0</u></u>	<u><u>17.0</u></u>	<u><u>17.0</u></u>

The approved budget for the State Court of Tax Appeals in FY 2014 is \$1,818,150, including \$807,964 from the State General Fund, and an all funds decrease of \$190,780, or 9.5 percent, and a State General Fund decrease of \$155,308, or 16.1 percent, below FY 2013 actual expenditures. The decrease is attributable to lower than anticipated dependent group health insurance costs, employer KPERS contributions, and unclassified regular employee wages. The FY 2014 approved budget is an increase of \$431, or less than 0.1 percent, above the amount approved by the 2013 Legislature. The 2014 Legislature deleted 2.0 FTE vacant positions in FY 2014.

The approved budget for the State Court of Tax Appeals for FY 2015 is \$1,872,656, including \$859,804 from the State General Fund, an all funds increase of \$54,506, or 2.9 percent, and a State General Fund increase of \$51,840, or 6.0 percent, above the FY 2014 approved budget. The increase is primarily attributable to an increase in salaries and wages. The FY 2015 approved budget is an all funds increase of \$4,832, or 0.3 percent, and a State General Fund increase of \$2,268, or 0.3 percent, above the amount approved by the 2013 Legislature. The increase is attributable to the one-time \$250 bonus for all full-time employees. The 2014 Legislature deleted 2.0 FTE vacant positions for FY 2015.

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	FY 2014			FY 2015		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate/Request</b>	\$ 807,964	\$ 1,818,150	19.0	\$ 857,536	\$ 1,867,824	19.0
<b>Governor's Changes:</b>						
1. 1.5 Percent Base Pay Increase	-	-	-	2,472	5,267	-
<b>Total Governor's Recommendation</b>	<u>\$ 807,964</u>	<u>\$ 1,818,150</u>	<u>19.0</u>	<u>\$ 860,008</u>	<u>\$ 1,873,091</u>	<u>19.0</u>
Change from Agency Est./Req.	\$ 0	\$ 0	0.0	\$ 2,472	\$ 5,267	0.0
Percent Change from Agency Est./Req.	0.0 %	0.0 %	0.0 %	0.3 %	0.3 %	0.0 %
<b>Legislative Action:</b>						
2. FTE Positions	-	-	(2.0)	-	-	(2.0)
3. 1.5 Percent Base Pay Increase	-	-	-	(2,472)	(5,267)	-
4. \$250 Employee Bonus	-	-	-	2,268	4,832	-
<b>TOTAL APPROVED</b>	<u><u>\$ 807,964</u></u>	<u><u>\$ 1,818,150</u></u>	<u><u>17.0</u></u>	<u><u>\$ 862,276</u></u>	<u><u>\$ 1,872,656</u></u>	<u><u>17.0</u></u>
Change from Gov. Rec.	\$ 0	\$ 0	(2.0)	\$ 2,268	\$ (435)	(2.0)
Percent Change from Gov. Rec.	0.0 %	0.0 %	(10.5)%	0.3 %	(0.0)%	(10.5)%
Change from Agency Est./Req.	\$ 0	\$ 0	(2.0)	\$ 4,740	\$ 4,832	(2.0)
Percent Change from Agency Est./Req.	0.0 %	0.0 %	(10.5)%	0.6 %	0.3 %	(10.5)%

1. The Governor added \$5,267, including \$2,472 from the State General Fund, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
2. The Legislature deleted 2.0 FTE vacant FTE positions in FY 2014 and for FY 2015.
3. The Legislature deleted \$5,267, including \$2,472 from the State General Fund, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
4. The Legislature added \$4,832, including \$2,268 from the State General Fund, for FY 2015 for employee bonuses of \$250 for all full-time employees except elected officials who were employed on December 6, 2013, and which will be paid on December 6, 2014.