

Kansas Department of Revenue

Expenditure	Actual FY 2013	Approved FY 2014	Approved FY 2015
All Funds:			
State Operations	\$ 85,336,764	\$ 98,152,151	\$ 86,106,425
Aid to Local Units	42,706,298	24,885,614	32,449,964
Other Assistance	3,611,297	4,147,844	3,947,844
<i>Subtotal - Operating</i>	<u>\$ 131,654,359</u>	<u>\$ 127,185,609</u>	<u>\$ 122,504,233</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ 131,654,359</u></u>	<u><u>\$ 127,185,609</u></u>	<u><u>\$ 122,504,233</u></u>
State General Fund:			
State Operations	\$ 16,005,694	\$ 14,312,246	\$ 14,475,345
Aid to Local Units	-	-	-
Other Assistance	53,760	53,741	53,741
<i>Subtotal - Operating</i>	<u>\$ 16,059,454</u>	<u>\$ 14,365,987</u>	<u>\$ 14,529,086</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ 16,059,454</u></u>	<u><u>\$ 14,365,987</u></u>	<u><u>\$ 14,529,086</u></u>
Percent Change:			
Operating Expenditures			
All Funds	23.4 %	(3.4)%	(3.7)%
State General Fund	0.4	(10.5)	1.1
FTE Positions			
Non-FTE Unclass. Perm. Pos.	994.0	944.0	944.0
	43.8	47.8	47.8
TOTAL	<u><u>1,037.8</u></u>	<u><u>991.8</u></u>	<u><u>991.8</u></u>

The approved budget for the Department of Revenue in FY 2014 is \$127.2 million, including \$14.4 million from the State General Fund, an all funds decrease of \$4.5 million, or 3.4 percent, and a State General Fund decrease of \$1.7 million, or 10.5 percent, below FY 2013 actual expenditures. The all funds decrease is primarily attributable to reduced distributions to local units of government from the Oil and Gas Valuation Depletion Trust Fund and revised estimates for the Division of Vehicles Modernization Fund. The FY 2014 approved amount is an all funds increase of \$30.4 million, or 31.4 percent, and the State General Fund total is the same amount approved by the 2013 Legislature. The all funds increase is attributable to delayed payments of contracts related to the Division of Vehicles Modernization Project and disbursements made to local units of government.

The approved budget for the Department of Revenue for FY 2015 is \$122.5 million, including \$14.5 million from the State General Fund, an all funds decrease of \$4.7 million, or 3.7 percent, and a State General Fund increase of \$163,099, or 1.1 percent, above the FY 2014 approved budget. The all funds decrease is primarily attributable to reduced expenditures from the Division of Vehicles Modernization Fund as the final phase of the project is expected to come to a close. The State General Fund increase is primarily attributable to a one-time \$250 bonus for all full-time employees in the agency. The FY 2015 approved amount is an all funds increase of \$26.3 million, or 27.3 percent, and a State General Fund increase of \$58,669, or 0.4 percent, above the amount approved by the 2013 Legislature. The increase is primarily attributable to pass-through payments from the Oil and Gas Valuation and Depletion Trust Fund and the remainder of the increase is attributable to increased expenditures from the Special County Mineral Production Tax Fund and a one-time \$250 bonus for all full-time employees in the agency.

Kansas Department of Revenue

	FY 2014			FY 2015		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ 14,398,074	\$ 119,752,046	944.0	\$ 14,470,417	\$ 112,578,165	944.0
Governor's Changes:						
1. Oil and Gas Valuation Depletion Trust Fund Distributions	\$ -	\$ 7,465,650	-	\$ -	\$ -	-
2. 1.5 Percent Base Pay Increase	-	-	-	137,831	581,081	-
Total Governor's Recommendation	<u>\$ 14,398,074</u>	<u>\$ 127,217,696</u>	<u>944.0</u>	<u>\$ 14,608,248</u>	<u>\$ 113,159,246</u>	<u>944.0</u>
Change from Agency Est./Req.	\$ 0	\$ 7,465,650	0.0	\$ 137,831	\$ 581,081	0.0
Percent Change from Agency Est./Req.	0.0 %	6.2 %	0.0 %	1.0 %	0.5 %	0.0 %
Legislative Action:						
3. FY 2013 State General Fund Reappropriation	\$ (32,087)	\$ (32,087)	-	\$ -	\$ -	-
4. Oil and Gas Valuation Depletion Trust Fund Distributions	-	-	-	-	9,650,000	-
5. 1.5 Percent Base Pay Increase	-	-	-	(137,831)	(581,081)	-
6. \$250 State Employee Bonus	-	-	-	58,669	276,068	-
TOTAL APPROVED	<u>\$ 14,365,987</u>	<u>\$ 127,185,609</u>	<u>944.0</u>	<u>\$ 14,529,086</u>	<u>\$ 122,504,233</u>	<u>944.0</u>
Change from Gov. Rec.	\$ (32,087)	\$ (32,087)	0.0	\$ (79,162)	\$ 9,344,987	0.0
Percent Change from Gov. Rec.	(0.2)%	(0.0)%	0.0 %	(0.5)%	8.3 %	0.0 %
Change from Agency Est./Req.	\$ (32,087)	\$ 7,433,563	0.0	\$ 58,669	\$ 9,926,068	0.0
Percent Change from Agency Est./Req.	(0.2)%	6.2 %	0.0 %	0.4 %	8.8 %	0.0 %

1. The Governor added \$7,465,650, all from special revenue funds, for increased distributions from the Oil and Gas Valuation Depletion Trust Fund to local units of government in FY 2014.
2. The Governor added \$581,081, including \$137,831 from the State General Fund, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
3. The Legislature deleted \$32,087, all from the State General Fund, for a reappropriation from FY 2013 to FY 2014.
4. The Legislature added \$9,650,000, all from special revenue funds, for increased distributions from the Oil and Gas Valuation Depletion Trust Fund to local units of government for FY 2015.
5. The Legislature deleted \$581,081, including \$137,831 from the State General Fund, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
6. The Legislature added \$276,068, including \$58,669 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.