

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	<u>\$ 1,872,656</u>	<u>\$ 1,840,697</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><u>\$ 1,872,656</u></u>	<u><u>\$ 1,840,697</u></u>	<u><u>\$ 0</u></u>
FTE positions	17.0	17.0	0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	<u><u>17.0</u></u>	<u><u>17.0</u></u>	<u><u>0.0</u></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

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.

Senate Committee of the Whole Recommendation

The **Committee of the Whole** concurs with the Committee’s recommendation.

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. House Sub for SB 4

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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:			
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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

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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.

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.

House Committee Recommendation

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

	Governor's Recommendation FY 2015	Legislative Action	Legislative Approved FY 2015	Governor's Veto FY 2015	Final Legislative Approved FY 2015
All Funds					
State Operations	\$ 1,840,697	\$ 0	\$ 1,840,697	\$ 0	\$ 1,840,697
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
Subtotal- Operations	\$ 1,840,697	\$ 0	\$ 1,840,697	\$ 0	\$ 1,840,697
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 1,840,697</u>	<u>\$ 0</u>	<u>\$ 1,840,697</u>	<u>\$ 0</u>	<u>\$ 1,840,697</u>
State General Fund					
State Operations	\$ 835,504	\$ 0	\$ 835,504	\$ 0	\$ 835,504
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
Subtotal-Operating	\$ 835,504	\$ 0	\$ 835,504	\$ 0	\$ 835,504
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 835,504</u>	<u>\$ 0</u>	<u>\$ 835,504</u>	<u>\$ 0</u>	<u>\$ 835,504</u>
FTE Positions	17.0	0.0	17.0	0.0	17.0
Non-FTE Unclass. Perm. Pos.	0.0	0.0	0.0	0.0	0.0
TOTAL	<u>17.0</u>	<u>0.0</u>	<u>17.0</u>	<u>0.0</u>	<u>17.0</u>