

Senate Subcommittee Report

Agency: Board of Accountancy

Bill No. SB 237

Bill Sec. 7

Analyst: Dapp

Analysis Pg. No. 1586

Budget Page No. 434

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	367,361	365,073	0
Subtotal	\$ 367,361	\$ 365,073	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
TOTAL	\$ 367,361	\$ 365,073	\$ 0
FTE positions	1.0	1.0	0.0
Non FTE Uncl. Perm. Pos.	2.0	2.0	0.0
TOTAL	3.0	3.0	0.0

Agency Request

The **agency** requests FY 2016 operating expenditures of \$367,361, all from special revenue funds. The request is an increase of \$11,727, or 3.3 percent, above the FY 2015 revised agency estimate. The increase is primarily attributable to a 27.0 percent increase in base rent charges from FY 2015. The agency requests 1.0 FTE position, the same amount requested in the FY 2015 revised estimate.

Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$365,073, all from special revenue funds. The recommendation is a decrease of \$2,288, or 0.6 percent, below the agency's FY 2016 request. The reduction of \$2,288 is attributable to the Governor's recommended reduction of the employer contribution rate for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$37,721 for FY 2016.

Senate Subcommittee Recommendation

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

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: Board of Accountancy

Bill No. HB 2370

Bill Sec. 7

Analyst: Dapp

Analysis Pg. No. 1586

Budget Page No. 434

Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	367,361	365,073	0
Subtotal	<u>\$ 367,361</u>	<u>\$ 365,073</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>\$ 367,361</u></u>	 <u><u>\$ 365,073</u></u>	 <u><u>\$ 0</u></u>
 FTE positions	 1.0	 1.0	 0.0
Non FTE Uncl. Perm. Pos.	2.0	2.0	0.0
TOTAL	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>0.0</u></u>

Agency Request

The **agency** requests FY 2016 operating expenditures of \$367,361, all from special revenue funds. The request is an increase of \$11,727, or 3.3 percent, above the FY 2015 revised agency estimate. The increase is primarily attributable to a 27.0 percent increase in

base rent charges from FY 2015. The agency requests 1.0 FTE position, the same amount requested in the FY 2015 revised estimate.

Governor's Recommendation

The **Governor** recommends FY 2016 operating expenditures of \$365,073, all from special revenue funds. The recommendation is a decrease of \$2,288, or 0.6 percent, below the agency's FY 2016 request. The reduction of \$2,288 is attributable to the Governor's recommended reduction of the employer contribution rate for state employee health insurance. The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$37,721 for FY 2016.

House Budget Committee Recommendation

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

1. The Budget Committee is concerned about the Governor's recommendation increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund in light of projected ending balances in the agency's fee fund in fiscal years 2016 and 2017. The Budget Committee encourages the full committee to revisit this issue later in the session.

House Committee Recommendation

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

1. Do not increase the amount from 10.0 percent (maximum \$100,000) to 20.0 percent (maximum \$200,000) that is withheld from the agency's fee fund revenue and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount was estimated to be \$37,721 for FY 2016.

Conference Committee Recommendation (House Sub. for SB 112)

The **Conference Committee** concurs with the Governor's recommendation with the following adjustments:

1. Do not increase the amount from 10.0 percent (maximum \$100,000) to 20.0 percent (maximum \$200,000) that is withheld from the agency's fee fund revenue and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount was estimated to be \$37,721 for FY 2016.
2. Add language to prohibit expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016.

3. Delete \$2,010, all from special revenue funds, to reduce the Kansas Public Employees Retirement System employer contribution rate from 12.37 percent to 10.91 percent for FY 2016. This implements the provisions of SB 228.
4. Delete \$416, all from special revenue funds, to suspend employer contributions to the KPERS Group Insurance Fund, or Death and Disability Fund, for the final seven pay periods for FY 2016.

	Governor's Recommendation FY 2016	Legislative Action	Legislative Approved FY 2016	Governor's Vetoed FY 2016	Final Legislative Approved FY 2016
All Funds					
State Operations	\$ 365,073	\$ (2,426)	\$ 362,647	\$ 0	\$ 362,647
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
Subtotal- Operations	\$ 365,073	\$ (2,426)	\$ 362,647	\$ 0	\$ 362,647
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 365,073</u>	<u>\$ (2,426)</u>	<u>\$ 362,647</u>	<u>\$ 0</u>	<u>\$ 362,647</u>
State General Fund					
State Operations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
Subtotal-Operating	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0	0
TOTAL	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FTE Positions	1.0	0.0	1.0	0.0	1.0
Non-FTE Unclass. Perm. Pos.	2.0	0.0	2.0	0.0	2.0
TOTAL	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>