

Board of Accountancy

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
All Funds:				
State Operations	\$ 353,361	\$ 353,821	\$ 362,647	\$ 370,150
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 353,361</u>	<u>\$ 353,821</u>	<u>\$ 362,647</u>	<u>\$ 370,150</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ 353,361</u></u>	<u><u>\$ 353,821</u></u>	<u><u>\$ 362,647</u></u>	<u><u>\$ 370,150</u></u>
State General Fund:				
State Operations	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Percent Change:				
Operating Expenditures				
All Funds	10.0 %	0.1 %	2.5 %	2.1 %
State General Fund	-	-	-	-
FTE Positions	1.0	1.0	1.0	1.0
Non-FTE Unclass. Perm. Pos.	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
TOTAL	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>

The approved budget for the Board of Accountancy in FY 2015 is \$353,821, all from special revenue funds, which is an increase of \$460, or 0.1 percent, above FY 2014 actual expenditures.

The approved budget for FY 2016 is \$362,647, all from special revenue funds, which is an increase of \$8,826, or 2.5 percent, above the FY 2015 final approved budget. The increase is largely attributable to a 27.0 percent increase in base rent charges from FY 2015.

The approved budget for FY 2017 is \$370,150, all from special revenue funds, which is an increase of \$7,503, or 2.1 percent, above the FY 2016 approved budget. The increase is primarily attributable to an increase in salary and wage expenditures as there is an additional pay period in FY 2017.

Board of Accountancy

	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 355,634	1.0	\$ -	\$ 367,361	1.0	\$ -	\$ 376,888	1.0
Governor's Changes:									
1. KPERS Employer Contribution Rate Reduction	\$ -	\$ (1,813)	-	\$ -	\$ -	-	\$ -	\$ -	-
2. Health Insurance Reduction	-	-	-	-	(2,288)	-	-	(2,334)	-
Total Governor's Recommendation	\$ -	\$ 353,821	1.0	\$ -	\$ 365,073	1.0	\$ -	\$ 374,554	1.0
Change from Agency Est./Req.	\$ -	\$ (1,813)	-	\$ -	\$ (2,288)	-	\$ -	\$ (2,334)	-
Percent Change from Agency Est./Req.	-%	(0.5)%	-%	-%	(0.6)%	-%	-%	(0.6)%	-%
Legislative Action:									
3. KPERS Employer Contribution Rate Reduction	\$ -	\$ -	-	\$ -	\$ (2,010)	-	\$ -	\$ (3,947)	-
4. KPERS Death and Disability Reduction	-	-	-	-	(416)	-	-	(457)	-
5. Newspapers and Magazines Prohibition	-	-	-	-	-	-	-	-	-
TOTAL APPROVED	<u>\$ -</u>	<u>\$ 353,821</u>	<u>1.0</u>	<u>\$ -</u>	<u>\$ 362,647</u>	<u>1.0</u>	<u>\$ -</u>	<u>\$ 370,150</u>	<u>1.0</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ (2,426)	-	\$ -	\$ (4,404)	-
Percent Change from Gov. Rec.	-%	-%	-%	-%	(0.7)%	-%	-%	(1.2)%	-%
Change from Agency Est./Req.	\$ -	\$ (1,813)	-	\$ -	\$ (4,714)	-	\$ -	\$ (6,738)	-
Percent Change from Agency Est./Req.	-%	(0.5)%	-%	-%	(1.3)%	-%	-%	(1.8)%	-%

1. The Governor deleted \$1,813, all from special revenue funds, to reduce the Kansas Public Employees Retirement System employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.
2. The Governor deleted \$2,288 for FY 2016 and \$2,334 for FY 2017, all from special revenue funds, to reduce employer contributions for state employee health insurance.
3. The Legislature reduced the Kansas Public Employees Retirement System employer contribution rate (excluding KPERS Death and Disability) from 12.37 percent to 10.91 percent for FY 2016 and from 13.57 percent to 10.81 percent for FY 2017. **For this agency, the reductions totaled**

\$2,010 for FY 2016 and \$3,947 for FY 2017, all from special revenue funds.

4. The Legislature deleted \$416 for FY 2016 and \$457 for FY 2017, all from special revenue funds, to suspend employer contributions to the Kansas Public Employees Retirement System Group Insurance Fund, or Death and Disability Fund, for the final seven pay periods for FY 2016 and FY 2017.
5. The Legislature prohibited agencies from making expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016 and FY 2017.