

## Real Estate Appraisal Board

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
<b>All Funds:</b>				
State Operations	\$ 277,138	\$ 317,367	\$ 316,452	\$ 323,884
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 277,138</u>	<u>\$ 317,367</u>	<u>\$ 316,452</u>	<u>\$ 323,884</u>
Capital Improvements	-	-	-	-
<b>TOTAL</b>	<u><u>\$ 277,138</u></u>	<u><u>\$ 317,367</u></u>	<u><u>\$ 316,452</u></u>	<u><u>\$ 323,884</u></u>
<b>State General Fund:</b>				
State Operations	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-	-
<b>TOTAL</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Percent Change:</b>				
Operating Expenditures				
All Funds	13.1 %	14.5 %	(0.3)%	2.3 %
State General Fund	-	-	-	-
FTE Positions	2.0	2.0	2.0	2.0
Non-FTE Unclass. Perm. Pos.	-	-	-	-
<b>TOTAL</b>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>

The Real Estate Appraisal Board's FY 2015 approved budget is \$317,367, all from special revenue funds. This is an increase of \$40,229, or 14.5 percent, above FY 2014 actual expenditures and a decrease of \$1,462, or less than 0.1 percent, below the FY 2015 budget approved by the 2014 Legislature. The increase above FY 2014 actual expenditures is primarily due to increases in travel expenditures, postage, and unclassified regular and temporary wages, and the decrease below the FY 2015 budget approved by the 2014 Legislature is due to reduced KPERS employer contributions. The FY 2015 approved budget includes 2.0 FTE positions, the same as the FY 2014 actual amount and the FY 2015 amount approved by the 2014 Legislature.

The FY 2016 approved budget is \$316,452, all from special revenue funds, which is a decrease of \$915, or 0.3 percent, below the FY 2015 approved budget. The decrease is due to reductions in employer contributions for KPERS and state employee health insurance. The FY 2016 approved budget includes 2.0 FTE positions, the same as the FY 2015 approved amount.

The FY 2017 approved budget is \$323,884, all from special revenue funds, which is an increase of \$7,432, or 2.3 percent, above the FY 2016 approved budget. The increase is primarily attributable to an additional payroll period in FY 2017, partially offset by a reduction in employer contributions for KPERS. The FY 2017 approved budget includes 2.0 FTE positions, the same as the FY 2016 approved amount.

## Real Estate Appraisal Board

	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate/Request</b>	\$ -	\$ 318,829	2.0	\$ -	\$ 319,844	2.0	\$ -	\$ 328,900	2.0
<b>Governor's Changes:</b>									
1. KPERS Employer Contribution Rate Reduction	\$ -	\$ (1,462)	-	\$ -	\$ -	-	\$ -	\$ -	-
2. Health Insurance Reduction	-	-	-	-	(1,435)	-	-	(1,464)	-
<b>Total Governor's Recommendation</b>	\$ -	\$ 317,367	2.0	\$ -	\$ 318,409	2.0	\$ -	\$ 327,436	2.0
Change from Agency Est./Req.	\$ -	\$ (1,462)	-	\$ -	\$ (1,435)	-	\$ -	\$ (1,464)	-
Percent Change from Agency Est./Req.	-%	(0.5)%	-%	-%	(0.4)%	-%	-%	(0.4)%	-%
<b>Legislative Action:</b>									
3. KPERS Employer Contribution Rate Reduction	\$ -	\$ -	-	\$ -	\$ (1,621)	-	\$ -	\$ (3,183)	-
4. KPERS Death and Disability Reduction	-	-	-	-	(336)	-	-	(369)	-
5. Newspapers and Magazines Prohibition	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROVED</b>	<u>\$ -</u>	<u>\$ 317,367</u>	<u>2.0</u>	<u>\$ -</u>	<u>\$ 316,452</u>	<u>2.0</u>	<u>\$ -</u>	<u>\$ 323,884</u>	<u>2.0</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ (1,957)	-	\$ -	\$ (3,552)	-
Percent Change from Gov. Rec.	-%	-%	-%	-%	(0.6)%	-%	-%	(1.1)%	-%
Change from Agency Est./Req.	\$ -	\$ (1,462)	-	\$ -	\$ (3,392)	-	\$ -	\$ (5,016)	-
Percent Change from Agency Est./Req.	-%	(0.5)%	-%	-%	(1.1)%	-%	-%	(1.5)%	-%

1. The Governor deleted \$1,462, 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 \$1,435 for FY 2016 and \$1,464 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**

**\$1,621 for FY 2016 and \$3,183 for FY 2017, all from special revenue funds.**

4. The Legislature deleted \$336 for FY 2016 and \$369 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.