

Board of Accountancy

Expenditure	Actual FY 2015	Approved FY 2016	Approved FY 2017
All Funds:			
State Operations	\$ 349,588	\$ 362,647	\$ 369,299
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 349,588</u>	<u>\$ 362,647</u>	<u>\$ 369,299</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ 349,588</u></u>	<u><u>\$ 362,647</u></u>	<u><u>\$ 369,299</u></u>
State General Fund:			
State Operations	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Percent Change:			
Operating Expenditures			
All Funds	(1.1)%	3.7 %	1.8 %
State General Fund	-	-	-
FTE Positions	1.0	1.0	1.0
Non-FTE Unclass. Perm. Pos.	<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>

The approved budget for the Board of Accountancy in FY 2016 is \$362,647, all from special revenue funds, which is an increase \$13,059, or 3.7 percent, above FY 2015 actual expenditures. The increase is primarily attributable to expenditures on administrative proceedings, specifically attorneys and court reporter fees.

The approved budget for the Board of Accountancy for FY 2017 is \$369,299, all from special revenue funds, which is an increase of \$6,652, or 1.8 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 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 362,647	1.0	\$ -	\$ 370,150	1.0
Governor's Changes:						
1. No Changes	\$ -	\$ -	-	\$ -	\$ -	-
Total Governor's Recommendation	\$ -	\$ 362,647	1.0	\$ -	\$ 370,150	1.0
Change from Agency Est.	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Percent Change from Agency Est.	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Legislative Action:						
2. KPERs Death and Disability Reduction	\$ -	\$ -	-	\$ -	\$ (851)	-
TOTAL APPROVED	\$ -	\$ 362,647	1.0	\$ -	\$ 369,299	1.0
Change from Gov. Rec.	\$ 0	\$ 0	0.0	\$ 0	\$ (851)	0.0
Percent Change from Gov. Rec.	0.0 %	0.0 %	0.0 %	0.0 %	(0.2)%	0.0 %
Change from Agency Est.	\$ 0	\$ 0	0.0	\$ 0	\$ (851)	0.0
Percent Change from Agency Est.	0.0 %	0.0 %	0.0 %	0.0 %	(0.2)%	0.0 %

1. The Governor did not recommend any changes to the agency's budget.
2. The Legislature deleted \$851, all from special revenue funds, to eliminate the remaining three quarters of Death and Disability payments for FY 2017.