

## State Board of Tax Appeals

Expenditure	Actual FY 2015	Approved FY 2016	Approved FY 2017
<b>All Funds:</b>			
State Operations	\$ 1,544,872	\$ 1,862,341	\$ 1,851,978
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 1,544,872</u>	<u>\$ 1,862,341</u>	<u>\$ 1,851,978</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<u><u>\$ 1,544,872</u></u>	<u><u>\$ 1,862,341</u></u>	<u><u>\$ 1,851,978</u></u>
<b>State General Fund:</b>			
State Operations	\$ 692,967	\$ 848,966	\$ 762,786
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 692,967</u>	<u>\$ 848,966</u>	<u>\$ 762,786</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<u><u>\$ 692,967</u></u>	<u><u>\$ 848,966</u></u>	<u><u>\$ 762,786</u></u>
<b>Percent Change:</b>			
Operating Expenditures			
All Funds	(9.5)%	20.5 %	(0.6)%
State General Fund	(14.2)	22.5	(10.2)
FTE Positions	17.0	17.0	17.0
Non-FTE Unclass. Perm. Pos.	-	-	-
<b>TOTAL</b>	<u><u>17.0</u></u>	<u><u>17.0</u></u>	<u><u>17.0</u></u>

The approved budget for the State Board of Tax Appeals in FY 2016 is \$1.9 million, including \$848,966 from the State General Fund, which is an all funds increase of \$317,469, or 20.5 percent, and a State General Fund increase of \$155,999, or 22.5 percent, above FY 2015 actual expenditures. The increase is attributable to salary and wage expenditures and increased expenditures on contracted hearing officers and temporary staff, as these costs fluctuate according to caseloads.

The approved budget for the State Board of Tax Appeals for FY 2017 is \$1.9 million, including \$762,786 from the State General Fund, which is an all funds decrease of \$10,363, or 0.6 percent, and a State General Fund decrease of \$86,180, or 10.2 percent, below the FY 2016 approved budget. The all funds decrease is attributable to reduced contractual service and capital outlay expenditures, offset partially by increased salary and wages expenditures, specifically a 27<sup>th</sup> pay period that occurs in FY 2017.

## State Board of Tax Appeals

	FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate/Request</b>	\$ 848,966	\$ 1,862,341	17.0	\$ 798,281	\$ 1,875,454	17.0
<b>Governor's Changes:</b>						
1. Governor's May 18 <sup>th</sup> Allotment	\$ -	\$ -	-	\$ (31,783)	\$ (15,891)	-
<b>Total Governor's Recommendation</b>	<b>\$ 848,966</b>	<b>\$ 1,862,341</b>	<b>17.0</b>	<b>\$ 766,498</b>	<b>\$ 1,859,563</b>	<b>17.0</b>
Change from Agency Est.	\$ 0	\$ 0	0.0	\$ (31,783)	\$ (15,891)	0.0
Percent Change from Agency Est.	0.0 %	0.0 %	0.0 %	(4.0)%	(0.8)%	0.0 %
<b>Legislative Action:</b>						
2. KPERs Death and Disability Reduction	\$ -	\$ -	-	\$ (3,712)	\$ (7,585)	-
<b>TOTAL APPROVED</b>	<b>\$ 848,966</b>	<b>\$ 1,862,341</b>	<b>17.0</b>	<b>\$ 762,786</b>	<b>\$ 1,851,978</b>	<b>17.0</b>
Change from Gov. Rec.	\$ 0	\$ 0	0.0	\$ (3,712)	\$ (7,585)	0.0
Percent Change from Gov. Rec.	0.0 %	0.0 %	0.0 %	(0.5)%	(0.4)%	0.0 %
Change from Agency Est.	\$ 0	\$ 0	0.0	\$ (35,495)	\$ (23,476)	0.0
Percent Change from Agency Est.	0.0 %	0.0 %	0.0 %	(4.4)%	(1.3)%	0.0 %

1. The Governor deleted \$31,783, all from the State General Fund, and added \$15,892, all from special revenue funds, as part of the May 18, 2016 allotment for FY 2017.
2. The Legislature deleted \$7,585, including \$3,712 from the State General Fund, for FY 2017 to eliminate the remaining three quarters of Death and Disability payments for FY 2017.