

CITIZENS' UTILITY RATEPAYER BOARD

	Actual FY 2014	Agency Est. FY 2015	Gov. Rec. FY 2015	Agency Req. FY 2016	Gov. Rec. FY 2016	Agency Req. FY 2017	Gov. Rec. FY 2017
Operating Expenditures:							
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	722,602	919,678	914,807	881,213	876,129	886,831	881,580
TOTAL	\$ 722,602	\$ 919,678	\$ 914,807	\$ 881,213	\$ 876,129	\$ 886,831	\$ 881,580
Capital Improvements:							
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL	\$ 722,602	\$ 919,678	\$ 914,807	\$ 881,213	\$ 876,129	\$ 886,831	\$ 881,580

Percentage Change:

Operating Expenditures							
State General Fund	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
All Funds	(7.3)	27.3	26.6	(4.2)	(4.2)	0.6	0.6
FTE Positions	6.0						
Non-FTE							
Perm.Uncl.Pos.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	6.0						

AGENCY OVERVIEW

In 1989, the Legislature created the Citizens' Utility Ratepayer Board (CURB) as part of the Kansas Corporation Commission (KCC). Beginning in FY 1993, CURB was separated from the KCC for budgeting, purchasing, and related management functions, making it an independent agency.

CURB's mission is to protect the interests of residential and small commercial utility ratepayers in the state of Kansas by providing them with competent, quality legal representation before the KCC, the Courts, and the Legislature. While Kansas gas, electric, and telephone utility companies enjoy legal representation in these arenas, the cost of employing an attorney, the highly technical nature of the issues involved, and the necessity of traveling to Topeka for hearings hinders the participation of many ratepayers. Consequently, CURB was given the authority to represent ratepayers, initiate or intervene in cases that affect ratepayers, and request rehearing or review of KCC orders that affect ratepayers. This authority is limited, however, in that CURB may not participate in cases involving

electric and telephone cooperatives that have a membership of less than 15,000. CURB is funded by assessments levied against the public utilities in whose cases CURB can intervene.

In addition to its work at the state level, when CURB became independent it was able to join the National Association of State Utility Consumer Advocates (NASUCA). Through NASUCA, the agency represents Kansas consumers in utility issues considered by Congress, the Federal Energy Regulatory Commission (FERC), the Federal Communications Commission, and other federal agencies.

CURB is overseen by a five-member board, which is appointed by the Governor for four-year staggered terms. The Board currently employs one consumer counsel, two attorneys, one technical position, and two support staff. Further, CURB relies heavily on private consultants, including accountants, engineers, and financial analysts to review certain issues in utility rate cases in which the agency intervenes.

MAJOR ISSUES FROM PRIOR YEARS

The **2006 Legislature** approved the conversion of 3.0 FTE positions into unclassified FTE positions for both FY 2006 and FY 2007. With this conversion, all 6.0 agency FTE positions became unclassified.

The **2007 Legislature** approved HB 2220, which amended prior law regarding transmission charges for retail electric service. Under the bill, transmission charges may be determined by the KCC in response to a general retail rate application or as part of a full rate case. Under prior law, as interpreted by Kansas courts, transmission delivery charges could not be determined during a rate case. In regard to transmission

charges resulting from federal orders, the bill authorizes the KCC to order changes to a utility's transmission charge if a federal transmission rate order changes. Under prior law, utilities had discretion regarding changing their transmission delivery charges when a federal transmission rate order was changed. Also in 2007, the Legislature approved HB 2597, which enacted new law and amended prior law regarding municipal utilities and the extent to which those utilities are regulated by the KCC. The bill exempts municipal natural gas and electric utilities from KCC regulation for those services provided more than three miles from the municipality's boundary

under certain circumstances. Under the bill, customers in an outlying area may protest a change in rates, charges, or terms and conditions of service.

The **2008 Legislature** approved 2008 HB 2637, which transferred into substantive law a proviso that had traditionally been included in the appropriations bill concerning competitive bidding for contractual services the agency utilizes during its participation in cases. The bill allowed CURB to negotiate contracts for professional services, including the services of engineers, accountants, attorneys, and economists, to assist in preparation and presentation of expert testimony or otherwise carry out the duties of CURB. The bill required that negotiations be conducted by a committee and specifies the membership and duties of the negotiating committee.

The **2009 Legislature** approved Senate Sub. for HB 2369, which, among other things, required electric public utilities, except municipally owned electric utilities, to generate or purchase specified amounts of electricity generated from renewable resources. It also allowed large electric cooperatives to remove themselves from the regulatory jurisdiction of the KCC regarding rates.

During the **2010 Session**, SB 229 amended KSA 75-3170, which now requires certain fee funds, such as the Utility Regulatory Fee Fund, to contribute 10 percent, reduced from 20

percent, of revenues to the State General Fund to cover the costs of state governmental services performed on behalf of the agency.

The Governor in **2011** issued Executive Order 11-02, which created the Citizens' Regulatory Review Board. The existing CURB Board was tasked to act as the Citizens' Regulatory Review Board and take on the new duty of reviewing proposed state agency regulations for the impact on the lives of Kansas citizens. Specifically, the review board is tasked with receiving, and at its discretion reviewing and advising the Governor of any concerns with proposed regulations. Currently, the review board is staffed by the Department of the Administration.

The **2011 Legislature**, in Senate Sub. for HB 2014, specifically prohibited CURB from spending any money in FY 2012 from its regulatory fee fund to support the Citizens' Regulatory Review Board.

The **2012 Legislature** added \$16,729, all from special revenue funds, in view of current and expected increases in ratepayer cases for FY 2013.

The **2013 Legislature** deleted \$27,100, all from special revenue funds, to reflect reduced funding for salaries and wages for FY 2014. It also deleted \$32,022, all from special revenue funds, to reflect reduced funding for salaries and wages for FY 2015.

BUDGET SUMMARY AND KEY POINTS

FY 2015 Agency Estimate

The **agency** estimates FY 2015 expenditures of \$919,678, all from the Utility Regulatory Fee Fund. This estimate is an increase of \$64,500, or 7.5 percent, above the amount approved by the 2014 Legislature. The increase is attributable

to rolling forward the subcategory of consulting expenditures due to unpredictable costs. The estimate includes 6.0 FTE positions, which is the same as the approved amount.

FY 2015 Governor Recommendation

The **Governor** recommends FY 2015 expenditures of \$914,807, all from the Utility Regulatory Fee Fund. The recommendation is a decrease of \$4,871, or 0.5 percent, below the agency request. The decrease is attributable to the

Governor's allotment plan reducing the Kansas Public Employer Regular and School Member employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.

FY 2016 Agency Request

The **agency** requests FY 2016 expenditures of \$881,213, all from the Utility Regulatory Fee Fund, a decrease of \$38,465, or 4.2 percent, below the amount requested for FY 2015. This decrease is attributable to the agency's not budgeting a carry forward amount of unused consulting expenses as they are unable to predict how much would remain unused. This decrease is offset in part by an enhancement request for salary

increases for five employees in the amount of \$21,686, all from the Utility Regulatory Fee Fund. The agency notes that the increase is equivalent to a 6.0 percent increase in staff salaries for employees who have not had increases to their base salary in seven years. The request includes 6.0 FTE positions, which is no change from the FY 2015 request.

FY 2016 Governor Recommendation

The **Governor** recommends FY 2016 expenditures of \$876,129, all from the Utility Regulatory Fee Fund, a decrease of \$5,084, or 0.6 percent, below the agency request. The

decrease is attributable to the Governor's recommended reduction of employer contributions for state employee health insurance.

FY 2017 Agency Request

The **agency** requests FY 2017 expenditures of \$886,831, all from the Utility Regulatory Fee Fund, an increase of \$5,618, or 0.6 percent, above the amount requested for FY 2016. This increase is attributable to expenses associated with the 27th pay period that occurs for all agencies in FY 2017. The agency

intended for the enhancement request for salary increase to appear in FY 2017 as well, but due to a budgeting error the increase was not included. The request includes 6.0 FTE positions.

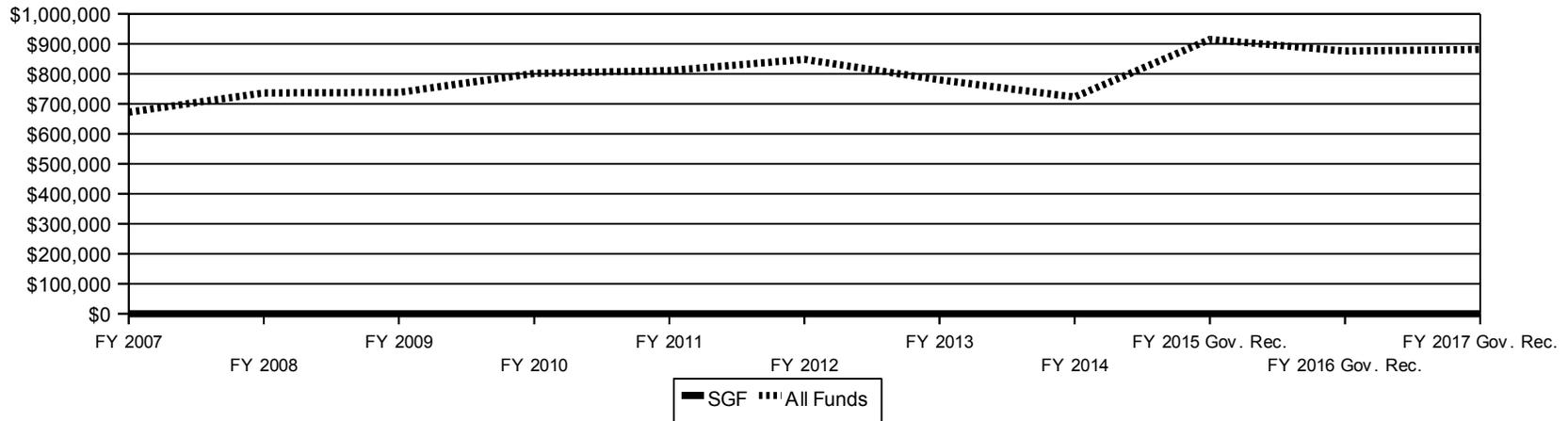
FY 2017 Governor Recommendation

The **Governor** recommends FY 2017 expenditures of \$881,580, a decrease of \$5,251, or 0.6 percent, below the agency request. The decrease is attributable to the Governor's

recommended reduction of employer contributions for state employee health insurance.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2007 – FY 2017



Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2007	\$ 0	0.0 %	\$ 672,049	(5.2)%	6.0
2008	0	0.0	736,367	9.6	6.0
2009	0	0.0	738,009	0.2	6.0
2010	0	0.0	801,657	8.6	6.0
2011	0	0.0	810,796	1.1	6.0
2012	0	0.0	848,150	4.6	6.0
2013	0	0.0	779,820	(8.1)	6.0
2014	0	0.0	722,602	(7.3)	6.0
2015 Gov. Rec.	0	0.0	914,807	26.6	6.0
2016 Gov. Rec.	0	0.0	876,129	(4.2)	6.0
2017 Gov. Rec.	0	0.0	881,580	0.6	6.0
Eleven-Year Change	\$ 0	0.0 %	\$ 209,531	31.2 %	0.0

Summary of Operating Budget FY 2014 - FY 2016

	Actual 2014	Agency Estimate				Governor's Recommendation			
		Estimate FY 2015	Request FY 2016	Dollar Change from FY 15	Percent Change from FY 15	Rec. FY 2015	Rec. FY 2016	Dollar Change from FY 15	Percent Change from FY 15
By Program:									
Administration	\$ 722,602	\$ 919,678	\$ 881,213	\$ (38,465)	(4.2) %	\$ 914,807	\$ 876,129	\$ (38,678)	(4.2) %
By Major Object of Expenditure:									
Salaries and Wages	\$ 479,999	\$ 510,403	\$ 534,947	\$ 24,544	4.8 %	\$ 505,532	\$ 529,863	\$ 24,331	4.8 %
Contractual Services	237,678	396,536	334,409	(62,127)	(15.7)	396,536	334,409	(62,127)	(15.7)
Commodities	2,442	5,654	5,862	208	3.7	5,654	5,862	208	3.7
Capital Outlay	2,483	7,085	5,995	(1,090)	(15.4)	7,085	5,995	(1,090)	(15.4)
Debt Service	0	0	0	0	0.0	0	0	0	0.0
Subtotal - Operations	\$ 722,602	\$ 919,678	\$ 881,213	\$ (38,465)	(4.2) %	\$ 914,807	\$ 876,129	\$ (38,678)	(4.2) %
Aid to Local Units	0	0	0	0	0.0	0	0	0	0.0
Other Assistance	0	0	0	0	0.0	0	0	0	0.0
TOTAL	\$ 722,602	\$ 919,678	\$ 881,213	\$ (38,465)	(4.2) %	\$ 914,807	\$ 876,129	\$ (38,678)	(4.2) %
Financing:									
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	0.0 %	\$ 0	\$ 0	\$ 0	0.0 %
Utility Regulatory Fee Fund	722,602	919,678	881,213	(38,465)	(4.2)	914,807	876,129	(38,678)	(4.2)
TOTAL	\$ 722,602	\$ 919,678	\$ 881,213	\$ (38,465)	(4.2) %	\$ 914,807	\$ 876,129	\$ (38,678)	(4.2) %

Summary of Operating Budget FY 2016 - FY 2017

	Agency Estimate				Governor's Recommendation			
	Request FY 2016	Request FY 2017	Dollar Change from FY 16	Percent Change from FY 16	Rec. FY 2016	Rec. FY 2017	Dollar Change from FY 16	Percent Change from FY 16
By Program:								
Administration	\$ 881,213	\$ 886,831	\$ 5,618	0.6 %	\$ 876,129	\$ 881,580	\$ 5,451	0.6 %
By Major Object of Expenditure:								
Salaries and Wages	\$ 534,947	\$ 537,319	\$ 2,372	0.4 %	\$ 529,863	\$ 532,068	\$ 2,205	0.4 %
Contractual Services	334,409	337,298	2,889	0.9	334,409	337,298	2,889	0.9
Commodities	5,862	6,049	187	3.2	5,862	6,049	187	3.2
Capital Outlay	5,995	6,165	170	2.8	5,995	6,165	170	2.8
Debt Service	0	0	0	0.0	0	0	0	0.0
Subtotal - Operations	\$ 881,213	\$ 886,831	\$ 5,618	0.6 %	\$ 876,129	\$ 881,580	\$ 5,451	0.6 %
Aid to Local Units	0	0	0	0.0	0	0	0	0.0
Other Assistance	0	0	0	0.0	0	0	0	0.0
TOTAL	\$ 881,213	\$ 886,831	\$ 5,618	0.6 %	\$ 876,129	\$ 881,580	\$ 5,451	0.6 %
Financing:								
State General Fund	\$ 0	\$ 0	\$ 0	0.0 %	\$ 0	\$ 0	\$ 0	0.0 %
Utility Regulatory Fee Fund	881,213	886,831	5,618	0.6	876,129	881,580	5,451	0.6
TOTAL	\$ 881,213	\$ 886,831	\$ 5,618	0.6 %	\$ 876,129	\$ 881,580	\$ 5,451	0.6 %

BUDGET OVERVIEW

A. FY 2015 – Current Year

The Legislature approved a budget of \$855,178 for the Citizens' Utility Ratepayer Board in FY 2015. No adjustments have subsequently been made to that amount.

	CHANGE FROM APPROVED BUDGET				
	Legislative Approved FY 2015	Agency Estimate FY 2015	Agency Change from Approved	Governor Rec. FY 2015	Governor Change from Approved
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other Funds	855,178	919,678	64,500	914,807	59,629
TOTAL	\$ 855,178	\$ 919,678	\$ 64,500	\$ 914,807	\$ 59,629
FTE Positions	6.0	6.0	0.0	6.0	0.0

The **agency** estimates FY 2015 expenditures of \$919,678, all from the Utility Regulatory Fee Fund. This estimate is an increase of \$64,500, or 7.5 percent, above the amount approved by the 2014 Legislature. The increase is attributable to rolling forward the subcategory of consulting expenditures due to unpredictable costs. The estimate includes 6.0 FTE positions, which is the same as the approved amount.

The nature of the agency ensures there are two major areas of expenditure in the agency budget every year.

- **Salaries and Wages.** The agency estimates salaries and wages expenditures of \$510,403 in

FY 2015, the same as the amount approved by the 2014 Legislature and 55.5 percent of the total agency budget.

- **Contractual Services.** The agency estimates contractual services expenditures of \$396,536 in FY 2015, an increase of \$64,743, or 19.5 percent, above the amount approved by the 2014 Legislature. This area of expenditure is utilized to contract experts for assistance in rate cases as needed. The agency has consistently requested \$250,000 for consulting fees within this expenditure classification each fiscal year, and

requests to roll forward unused amounts from that allocation in order to maintain the flat \$250,000 request. That is the cause for the increased request for FY 2015.

recommendation is a decrease of \$4,871, or 0.5 percent, below the agency request. The decrease is attributable to the Governor's allotment plan reducing the Kansas Public Employer Regular and School Member employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.

The **Governor** recommends FY 2015 expenditures of \$914,807, all from the Utility Regulatory Fee Fund. The

B. FY 2016 – Budget Year

FY 2016 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
	<u> </u>	<u> </u>	<u> </u>
Total Request/Recommendation	\$ 881,213	\$ 876,129	\$ (5,084)
FTE Positions	6.0	0.0	(6.0)
 <i>Change from FY 2015:</i>			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	(38,465)	(38,678)	
TOTAL	<u>\$ (38,465)</u>	<u>\$ (38,678)</u>	
 <i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	(4.2)	(4.2)	
TOTAL	<u>(4.2) %</u>	<u>(4.2) %</u>	
 Change in FTE Positions	 0.0	 0.0	

The **agency** requests FY 2016 expenditures of \$881,213, all from the Utility Regulatory Fee Fund, a decrease of \$38,465, or 4.2 percent, below the amount requested for FY 2015. This decrease is attributable to the agency's not budgeting a carry forward amount of unused consulting expenses as they are unable to predict how much would remain unused. This decrease is offset in part by an enhancement request for salary increases for five employees in the amount of \$21,686, all from the Utility Regulatory Fee Fund. The agency notes that the increase is equivalent to a 6.0 percent increase in staff salaries for employees who have not had increases to their base salary in seven years. The request includes 6.0 FTE positions, which is no change from the FY 2015 request.

The nature of the agency ensures there are two major areas of expenditure in the agency budget every year.

- **Salaries and Wages.** The agency estimates salaries and wages expenditures of \$534,947 for FY 2016, an increase of \$24,544, or 4.8 percent, above the FY 2015 request. The increase is attributable to an enhancement request for a salary increase.

- **Contractual Services.** The agency estimates contractual services expenditures of \$334,409 for FY 2016, a decrease of \$62,127, or 15.7 percent, below the FY 2015 request. This area of expenditure is utilized to contract experts for assistance in rate cases as needed. The agency has consistently requested \$250,000 for this expenditure classification each fiscal year, and requests to roll forward unused amounts from that allocation in order to maintain the flat \$250,000 request. Since the agency does not know the amount that will remain unspent at the end of FY 2015 until that time, they cannot ask for a specific number of carry-forward funding, resulting in a decrease in the amount requested for FY 2016.

The **Governor** recommends FY 2016 expenditures of \$876,129, a decrease of \$5,084, or 0.6 percent, below the agency request. The decrease is attributable to the Governor's recommended reduction of employer contributions for state employee health insurance.

Enhancements Detail

Enhancements	FY 2016 ENHANCEMENTS					
	Agency Request			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Base Salary Enhancement	\$ 0	\$ 21,686	0.0	\$ 0	\$ 21,686	0.0
TOTAL	\$ 0	\$ 21,686	0.0	\$ 0	\$ 21,686	0.0

The **agency** requests \$21,686, all from the Utility Regulatory Fee Fund, for a salary enhancement for FY 2016. This amount equates to a 6.0 percent increase in existing staff salaries and benefits and is intended to carry forward to future fiscal years.

The agency notes that these salaries have not increased since June 2008.

The **Governor** concurs with the enhancement request.

C. FY 2017 – Budget Year

FY 2017 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 886,831	\$ 881,580	\$ (5,251)
FTE Positions	6.0	0.0	(6.0)
<i>Change from FY 2016:</i>			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	5,618	5,451	
TOTAL	<u>\$ 5,618</u>	<u>\$ 5,451</u>	
<i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	0.6	0.6	
TOTAL	<u>0.6 %</u>	<u>0.6 %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests FY 2017 expenditures of \$886,831, all from the Utility Regulatory Fee Fund, an increase of \$5,618, or

0.6 percent, above the amount requested for FY 2016. The largest area of expenditure in the budget is salaries and wages.

The agency estimates salaries and wages expenditures of \$537,319 for FY 2017, an increase of \$2,372, or 0.4 percent, above the FY 2016 request. This increase is attributable to expenses associated with the 27th pay period that occurs for all agencies in FY 2017. The request includes 6.0 FTE positions.

The **Governor** recommends FY 2017 expenditures of \$881,580, a decrease of \$5,251, or 0.6 percent, below the agency request. The decrease is attributable to the Governor's recommended reduction of employer contributions for state employee health insurance and reduced salaries and wages for unfilled vacant positions.

Governor's Recommended Salary and Wage Adjustments

State Employee Pay Increases. The 2014 Legislature approved funding of \$11.3 million, including \$4.5 million from the State General Fund, in FY 2015 for a \$250 bonus for all full-time employees except elected officials who were employed on December 6, 2013, and which was paid December 6, 2014. **For this agency, the FY 2015 bonus totals \$1,510, all from special revenue funds, and affects 5 employees.**

Longevity Bonus Payments. For FY 2016 and FY 2017, the Governor recommends funding longevity bonus payments for eligible state employees at the statutory rate of \$40 per year of service, with a 10-year minimum (\$400), and a 25-year maximum (\$1,000). Classified employees hired after June 15, 2008 are not eligible for longevity bonus payments. The estimated cost for the recommended FY 2016 payments is \$7.2 million, including \$2.8 million from the State General Fund. For FY 2017, the estimated cost for the payments is \$7.7 million, including \$3.0 million from the State General Fund. **For this agency, FY 2016 longevity payments total \$0, and FY 2017 longevity payments total \$0.**

Group Health Insurance. The Governor recommends Group Health and Hospitalization employer contributions of \$282.8 million, including \$108.2 million from the State General Fund, for FY 2016 and \$289.2 million, including \$110.7 million from the State General Fund, for FY 2017. For FY 2016 and FY 2017, the Governor recommends reducing the employer contributions for group health insurance by 8.5 percent. **For this agency this is a reduction of \$5,084, all from special revenue funds, for FY 2016. This is a reduction of \$5,251, all from special revenue funds, for FY 2017.**

Kansas Public Employees Retirement System (KPERs) Rate Adjustments. The FY 2015 employer retirement contribution for KPERs regular and school members was scheduled to be 11.27 percent, an increase of 1.0 percent from 10.27 in FY 2014. The Governor reduced the employer contribution rate from 11.27 percent to 8.65 percent for the second half of FY 2015, for an effective contribution rate of 9.96 percent as part of the Governor's allotment plan. For FY 2016, the Governor recommends the retirement rate increase by 2.41 percent from 9.96 percent to 12.37 percent. For FY 2017, the Governor recommends the retirement rate increase by 1.2 percent from 12.37 percent to 13.57 percent. This increase is attributable to the annual statutory increase for financing the unfunded liability of the KPERs fund.

In addition, the employer contribution for the KPERs death and disability insurance rate will be increased to 1.0 percent, from 0.85 percent, for FY 2016 and for FY 2017.

The Governor further proposes offering \$1.5 billion in Pension Obligation Bonds, backed by the State General Fund, to be paid back over 30 years and extending the amortization on the current bonds by ten years to 2043. The proceeds of the bonds would be used to help reduce the future employer contribution rates of the State/School Group. The Kansas Public Employee Retirement System estimates this plan could reduce employer contributions by \$68.43 million in FY 2016 and \$132.85 in FY 2017. The Kansas Development Finance Authority estimates that the bond service would be \$90.3 million in FY 2016 through FY 2017, assuming the Kansas credit ratings are not downgraded.

Utility Regulatory Fee Fund

The Utility Regulatory Fee Fund is a statutory fee fund that is funded through quarterly assessments on gas, electric, and telephone companies in Kansas, as required by KSA 66- 1502 and KSA 66-1503. One assessment is based on end of year expenditures plus anticipated increases for the ensuing year, which is then pro-rated among the utilities. That amount cannot exceed the greater of \$100 or 0.2 percent of a company's gross operating revenue derived from intrastate operations in the prior calendar year. Another assessment is made for actual costs incurred by CURB during an investigation of a particular public utility. This assessment cannot exceed 0.6 percent of the utility's gross intrastate operations.

Because the Utility Regulatory Fee Fund is funded quarterly, receipts will change to accommodate the expenditures. Consequently, the balances shown are less meaningful than for most agencies. In particular, the agency contracts with consultants for utility cases and these contracts do not always coincide with the state's fiscal year. Moreover, in some instances the contracts do not terminate until a case is resolved. Thus, expenditures are estimated for each fiscal year according to budget submission instructions. However, the agency updates its estimates quarterly.

The fund is statutorily required by KSA 75-3170 to contribute 10.0 percent of revenues to the State General Fund. This contribution is usually taken out of the first quarter assessment.

Resource Estimate	Actual FY 2014	Agency Estimate FY 2015	Governor Rec. FY 2015	Agency Request FY 2016	Gov. Rec. FY 2016	Agency Request FY 2017	Gov. Rec. FY 2017
Beginning Balance	\$ 167,229	\$ 169,697	\$ 169,697	\$ 109,819	\$ 114,690	\$ 115,506	\$ 125,461
Revenue	725,070	859,800	859,800	886,900	886,900	909,600	909,600
Transfers in	0	0	0	0	0	0	0
Total Funds Available	\$ 892,299	\$ 1,029,497	\$ 1,029,497	\$ 996,719	\$ 1,001,590	\$ 1,025,106	\$ 1,035,061
Less: Expenditures	722,602	919,678	914,807	881,213	876,129	886,831	881,580
Transfers Out	0	0	0	0	0	0	0
Off Budget Expenditures	0	0	0	0	0	0	0
Ending Balance	<u>\$ 169,697</u>	<u>\$ 109,819</u>	<u>\$ 114,690</u>	<u>\$ 115,506</u>	<u>\$ 125,461</u>	<u>\$ 138,275</u>	<u>\$ 153,481</u>
Ending Balance as Percent of Expenditures	23.5%	11.9%	12.5%	13.1%	14.3%	15.6%	17.4%
Month Highest Ending Balance	April <u>\$ 339,323</u>	August <u>\$ 327,710</u>	August <u>\$ 332,581</u>	April <u>\$ 325,621</u>	April <u>\$ 335,576</u>	April <u>\$ 318,770</u>	April <u>\$ 333,976</u>
Month Lowest Ending Balance	August <u>\$ 214,098</u>	December <u>\$ 251,822</u>	December <u>\$ 256,693</u>	December <u>\$ 234,662</u>	December <u>\$ 244,617</u>	December <u>\$ 243,242</u>	December <u>\$ 243,017</u>

PERFORMANCE MEASURES

<u>Measure</u>	<u>Gov. Rec. for FY 2014</u>	<u>Actual FY 2014</u>	<u>Gov. Rec. FY 2015</u>	<u>Gov. Rec. FY 2016</u>	<u>Gov. Rec. FY 2017</u>
Number of rate cases in which CURB intervened	38	26	33	33	34
Number of open dockets	36	22	24	26	25