

House Budget Committee Report

Agency: State Board of Tax Appeals

Bill No. HB 2397

Bill Sec. 42

Analyst: Sinclair

Analysis Pg. No. Vol. 2, p. 1,403

Budget Page No. 110

Expenditure Summary	Agency Request FY 2022	Governor Recommendation FY 2022	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 808,457	\$ 668,411	\$ 0
Other Funds	1,140,468	1,240,468	0
<i>Subtotal</i>	<u>\$ 1,948,925</u>	<u>\$ 1,908,879</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u><u>\$ 1,948,925</u></u>	<u><u>\$ 1,908,879</u></u>	<u><u>\$ 0</u></u>
FTE positions	16.0	15.0	0.0

Agency Request

The **agency** requests FY 2022 expenditures of \$1.9 million, including \$808,457 SGF. The request is an all funds increase of \$29,647, or 1.5 percent, and an SGF increase of \$6,445, or 0.8 percent, above the FY 2021 revised estimate. The increase is primarily attributable to the Kansas Public Employees Retirement System (KPERs) rate increase, professional service fees for contract hearing officers, and a travel honorarium that was reduced in FY 2021. The agency requests 16.0 FTE positions, which is the same as the FY 2021 revised estimate.

Governor's Recommendation

The **Governor** recommends expenditures of \$1.9 million, including \$668,411 SGF, for FY 2022. The recommendation is a decrease of \$40,046, or 2.1 percent, from all funds, below the agency's FY 2022 request. The decrease is due to the elimination of the Application Developer position (1.0 FTE position) and the reduction of salaries and wages expenditures. The Governor's recommendation includes an increase of \$100,000 from the BOTA Fee Fund and a corresponding decrease of SGF funds. The decreases are partially offset by the addition of \$40,800, all SGF, for FY 2022 to fund additional IT consulting services.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation for FY 2022 with the following notation:

1. The Committee notes that the ending balance in the Board of Tax Appeals Fee Fund decreases from 101.3 percent of expenditures (\$972,096) to 34.2 percent (\$422,362) from FY 2020 to FY 2022. The agency has indicated that they can sustain this spending rate in the short term but the Legislature should continue to review the balance in the fund to verify no additional burden on State General Fund Resources.

House Committee Recommendation

The **Committee** concurs with the Budget Committee's recommendation for FY 2022.

House Committee of the Whole Recommendation (Sub. for HB 2397)

The **Committee of the Whole** concurs with the Committee's recommendation for FY 2022 with the following adjustment:

1. Add language to delete 2.0 percent of SGF appropriations and reappropriations, excluding debt service, for FY 2022.

Senate Subcommittee Report

Agency: State Board of Tax Appeals **Bill No.** SB 267 **Bill Sec.** 42
Analyst: Sinclair **Analysis Pg. No.** Vol. 2, p. 1,403 **Budget Page No.** 110

Expenditure Summary	Agency Request FY 2022	Governor Recommendation FY 2022	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 808,457	\$ 668,411	\$ 0
Other Funds	1,140,468	1,240,468	0
<i>Subtotal</i>	<u>\$ 1,948,925</u>	<u>\$ 1,908,879</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u><u>\$ 1,948,925</u></u>	<u><u>\$ 1,908,879</u></u>	<u><u>\$ 0</u></u>
FTE positions	16.0	15.0	0.0

Agency Request

The **agency** requests FY 2022 expenditures of \$1.9 million, including \$808,457 SGF. The request is an all funds increase of \$29,647, or 1.5 percent, and an SGF increase of \$6,445, or 0.8 percent, above the FY 2021 revised estimate. The increase is primarily attributable to the Kansas Public Employees Retirement System (KPERS) rate increase, professional service fees for contract hearing officers, and a travel honorarium that was reduced in FY 2021. The agency requests 16.0 FTE positions, which is the same as the FY 2021 revised estimate.

Governor's Recommendation

The **Governor** recommends expenditures of \$1.9 million, including \$668,411 SGF, for FY 2022. The recommendation is a decrease of \$40,046, or 2.1 percent, from all funds, below the agency's FY 2022 request. The decrease is due to the elimination of the Application Developer position (1.0 FTE position) and the reduction of salaries and wages expenditures. The Governor's recommendation includes an increase of \$100,000 from the BOTA Fee Fund and a corresponding decrease of SGF funds. The decreases are partially offset by the addition of \$40,800, all SGF, for FY 2022 to fund additional IT consulting services.

Senate Committee On Assessment and Taxation Recommendation

The **Senate Committee On Assessment and Taxation** concurs with the Governor's recommendation for FY 2022.

Senate Committee Recommendation

The **Committee** concurs with the Committee on Assessment and Taxation recommendation for FY 2022.

Senate Committee of the Whole Recommendation (Sub. for SB 267)

The **Committee of the Whole** concurs with the Committee's recommendation for FY 2022.

Conference Committee Recommendation (HB 2007)

The **Conference Committee** concurs with the Governor's recommendation for FY 2022.

	Governor's Recommendation FY 2022	Legislative Action	Legislative Approved FY 2022	Governor's Veto FY 2022	Final Legislative Approved FY 2022
All Funds					
State Operations	\$ 1,908,879	\$ 0	\$ 1,908,879	\$ 0	\$ 1,908,879
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operations</i>	<i>\$ 1,908,879</i>	<i>\$ 0</i>	<i>\$ 1,908,879</i>	<i>\$ 0</i>	<i>\$ 1,908,879</i>
Capital Improvements	0	0	0	0	0
TOTAL	\$ 1,908,879	\$ 0	\$ 1,908,879	\$ 0	\$ 1,908,879

State General Fund

State Operations	\$ 1,240,468	\$ 0	\$ 1,240,468	\$ 0	\$ 1,240,468
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 1,240,468</i>	<i>\$ 0</i>	<i>\$ 1,240,468</i>	<i>\$ 0</i>	<i>\$ 1,240,468</i>
Capital Improvements	0	0	0	0	0
TOTAL	\$ 1,240,468	\$ 0	\$ 1,240,468	\$ 0	\$ 1,240,468

FTE Positions	15.0	0.0	15.0	0.0	15.0
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