

Board of Barbering

| Expenditure | Actual FY 2014 | Approved FY 2015 | Approved FY 2016 | Approved FY 2017 |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| All Funds: | | | | |
| State Operations | \$ 148,806 | \$ 156,849 | \$ 174,366 | \$ 176,688 |
| Aid to Local Units | - | - | - | - |
| Other Assistance | - | - | - | - |
| <i>Subtotal - Operating</i> | <u>\$ 148,806</u> | <u>\$ 156,849</u> | <u>\$ 174,366</u> | <u>\$ 176,688</u> |
| Capital Improvements | - | - | - | - |
| TOTAL | <u><u>\$ 148,806</u></u> | <u><u>\$ 156,849</u></u> | <u><u>\$ 174,366</u></u> | <u><u>\$ 176,688</u></u> |
| State General Fund: | | | | |
| State Operations | \$ - | \$ - | \$ - | \$ - |
| Aid to Local Units | - | - | - | - |
| Other Assistance | - | - | - | - |
| <i>Subtotal - Operating</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Capital Improvements | - | - | - | - |
| TOTAL | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| Percent Change: | | | | |
| Operating Expenditures | | | | |
| All Funds | (1.7)% | 5.4 % | 11.2 % | 1.3 % |
| State General Fund | - | - | - | - |
| FTE Positions | 1.0 | 1.0 | 1.0 | 1.0 |
| Non-FTE Unclass. Perm. Pos. | 1.5 | 1.5 | 1.5 | 1.5 |
| TOTAL | <u><u>2.5</u></u> | <u><u>2.5</u></u> | <u><u>2.5</u></u> | <u><u>2.5</u></u> |

The final approved budget for the Board of Barbering in FY 2015 totals \$156,849, all from special revenue funds, an increase of \$8,043, or 5.4 percent, above FY 2014 actual expenditures, and an increase of \$2,938, or 2.0 percent, above than the amount approved by the 2014 Legislature. The increases are primarily attributable to the Legislature adding \$3,985, all from special revenue funds, for an employee to participate in Kansas provided healthcare. The approved budget includes 1.0 FTE position and 1.5 non-FTE positions in FY 2015, which is the same number approved by the 2014 Legislature.

The final approved budget for the Board of Barbering for FY 2016 totals \$174,366, all from special revenue funds, an increase of \$17,517, or 11.2 percent, above the FY 2015 approved budget. The increase is primarily attributable to the Legislature increasing the Board's expenditure authority so it can carry out more barbering exams. The increased exams are contingent on the founding of several new barbering schools that may open once Kansas Administrative Regulation (K.A.R.) 61-3-7 and K.A.R. 61-3-22 are amended to allow barbering schools to be located in buildings with businesses that do not concern barbering education. The agency states that another six barber colleges may be operating by FY 2016, increasing the number of graduates from roughly 100 to 300 students per year and increasing the expenditures needed to license the graduating

barbers. The approved budget includes 1.0 FTE position and 1.5 non-FTE positions for FY 2016, which is no change from the FY 2015 approved budget.

The Board of Barbering's final approved budget for FY 2017 totals \$176,688, all from special revenue funds, an increase of \$2,322, or 1.3

percent, above the FY 2016 approved budget. The increase is attributable an increase of \$2,243 in salaries and wages for the 27th pay period and a \$79 increase in the monumental building surcharge. The approved budget includes 1.0 FTE position and 1.5 non-FTE positions for FY 2017, maintaining the staffing level from FY 2016.

Board of Barbering

| | FY 2015 | | | FY 2016 | | | FY 2017 | | |
|-----------------------------------------------|-------------|-------------------|------------|-------------|-------------------|------------|-------------|-------------------|------------|
| | SGF | All Funds | FTE | SGF | All Funds | FTE | SGF | All Funds | FTE |
| Agency Estimate/Request | \$ - | \$ 161,881 | 1.0 | \$ - | \$ 178,171 | 1.0 | \$ - | \$ 181,652 | 1.0 |
| Governor's Changes: | | | | | | | | | |
| 1. Non-recommended Operating Enhancement | \$ - | \$ (3,985) | - | \$ - | \$ - | - | \$ - | \$ - | - |
| 2. KPERS Employer Contribution Rate Reduction | - | (1,047) | - | - | - | - | - | - | - |
| 3. Health Insurance Reduction | - | - | - | - | (2,382) | - | - | (2,430) | - |
| Total Governor's Recommendation | \$ - | \$ 156,849 | 1.0 | \$ - | \$ 175,789 | 1.0 | \$ - | \$ 179,222 | 1.0 |
| Change from Agency Est./Req. | \$ - | \$ (5,032) | - | \$ - | \$ (2,382) | - | \$ - | \$ (2,430) | - |
| Percent Change from Agency Est./Req. | - % | (3.1)% | - % | - % | (1.3)% | - % | - % | (1.3)% | - % |
| Legislative Action: | | | | | | | | | |
| 4. KPERS Death and Disability Reduction | \$ - | \$ - | - | \$ - | \$ (244) | - | \$ - | \$ (263) | - |
| 5. KPERS Employer Contribution Rate Reduction | - | - | - | - | (1,179) | - | - | (2,271) | - |
| 6. Newspapers and Magazines Prohibition | - | - | - | - | - | - | - | - | - |
| TOTAL APPROVED | <u>\$ -</u> | <u>\$ 156,849</u> | <u>1.0</u> | <u>\$ -</u> | <u>\$ 174,366</u> | <u>1.0</u> | <u>\$ -</u> | <u>\$ 176,688</u> | <u>1.0</u> |
| Change from Gov. Rec. | \$ - | \$ - | - | \$ - | \$ (1,423) | - | \$ - | \$ (2,534) | - |
| Percent Change from Gov. Rec. | - % | - % | - % | - % | (0.8)% | - % | - % | (1.4)% | - % |
| Change from Agency Est./Req. | \$ - | \$ (5,032) | - | \$ - | \$ (3,805) | - | \$ - | \$ (4,964) | - |
| Percent Change from Agency Est./Req. | - % | (3.1)% | - % | - % | (2.1)% | - % | - % | (2.7)% | - % |

1. The Governor deleted \$3,985, all from special revenue funds, to provide health insurance for one employee for half of FY 2015. The agency requested \$7,970, all from special revenue funds, to provide the health insurance for all of FY 2015, but the request was made halfway through the fiscal year.
4. The Legislature deleted \$244 for FY 2016 and \$263 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.
2. The Governor deleted \$1,047, 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.
5. 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 \$1,179 for FY 2016 and \$2,271 for FY 2017, all from special revenue funds.**
3. The Governor deleted \$2,382 for FY 2016 and \$2,430 for FY 2017, all from special revenue funds, to reduce employer contributions for state employee health insurance.
6. The Legislature prohibited agencies from making expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016 and FY 2017.