

Board of Cosmetology

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
All Funds:				
State Operations	\$ 960,555	\$ 931,281	\$ 901,159	\$ 909,621
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 960,555</u>	<u>\$ 931,281</u>	<u>\$ 901,159</u>	<u>\$ 909,621</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ 960,555</u></u>	<u><u>\$ 931,281</u></u>	<u><u>\$ 901,159</u></u>	<u><u>\$ 909,621</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	20.0 %	(3.0)%	(3.2)%	0.9 %
State General Fund	-	-	-	-
FTE Positions	11.0	11.0	11.0	11.0
Non-FTE Unclass. Perm. Pos.	<u>2.8</u>	<u>2.8</u>	<u>3.3</u>	<u>3.3</u>
TOTAL	<u><u>13.8</u></u>	<u><u>13.8</u></u>	<u><u>14.3</u></u>	<u><u>14.3</u></u>

The approved budget for the Board of Cosmetology in FY 2015 totals \$931,281, all from special revenue funds, a decrease of \$29,274, or 3.0 percent, below FY 2014 actual expenditures. The FY 2015 approved budget is \$5,774, or 1.0 percent, below the amount approved by the 2014 Legislature. The decrease from the approved budget is attributable to a reduction of \$5,774, all from the Cosmetology Fee Fund, as part of 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 approved budget for the Board of Cosmetology for FY 2016 totals \$901,159, all from special revenue funds, a decrease of \$30,122, or 3.2 percent, below the FY 2015 final approved budget. The decrease is

attributable to a reduction in employer contributions for KPERS and state employee health insurance.

The approved budget for the Board of Cosmetology for FY 2017 totals \$909,621, all from special revenue funds, which is an increase of \$8,462, or 0.9 percent, above the FY 2016 approved budget. The increase from FY 2016 expenditures is attributable to a \$22,428 increase in the agency's salaries and wages, a \$4,200 increase in the agency's contractual services, and a \$500 increase in the agency's commodities. These increases are partially offset by a \$18,666 reduction in the agency's capital outlay expenditures from FY 2016. The increase in the agency's FY 2017 expenditures for salaries and wages is primarily attributable to the 27th pay period. The increase in the agency's

contractual services is primarily attributable to an increase in the agency's rental agreement for building space. The increase in the agency's commodities expenditures is attributable to the agency preparing for an

increase in the cost of gas for FY 2017. The decrease in capital outlay expenditures for FY 2017 is primarily attributable to the one-time purchase of a passenger car totaling \$18,166 for FY 2016.

Board of Cosmetology

	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 937,055	11.0	\$ -	\$ 960,335	11.0	\$ -	\$ 966,087	11.0
Governor's Changes:									
1. KPERS Employer Contribution Rate Reduction	\$ -	\$ (5,774)	-	\$ -	\$ -	-	\$ -	\$ -	-
2. Health Insurance Reduction	-	-	-	-	(6,637)	-	-	(6,770)	-
3. Non-recommendation of Enhancements	-	-	-	-	(44,569)	-	-	(35,232)	-
Total Governor's Recommendation	\$ -	\$ 931,281	11.0	\$ -	\$ 909,129	11.0	\$ -	\$ 924,085	11.0
Change from Agency Est./Req.	\$ -	\$ (5,774)	-	\$ -	\$ (51,206)	-	\$ -	\$ (42,002)	-
Percent Change from Agency Est./Req.	- %	(0.6)%	- %	- %	(0.7)%	- %	- %	(4.3)%	- %
Legislative Action:									
4. KPERS Death and Disability Reduction	\$ -	\$ -	-	\$ -	\$ (1,367)	-	\$ -	\$ (1,502)	-
5. KPERS Employer Contribution Rate Reduction	-	-	-	-	(6,603)	-	-	(12,962)	-
6. Newspapers and Magazines Prohibition	-	-	-	-	-	-	-	-	-
TOTAL APPROVED	<u>\$ -</u>	<u>\$ 931,281</u>	<u>11.0</u>	<u>\$ -</u>	<u>\$ 901,159</u>	<u>11.0</u>	<u>\$ -</u>	<u>\$ 909,621</u>	<u>11.0</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ (7,970)	-	\$ -	\$ (14,464)	-
Percent Change from Gov. Rec.	- %	- %	- %	- %	(0.9)%	- %	- %	(1.6)%	- %
Change from Agency Est./Req.	\$ -	\$ (5,774)	-	\$ -	\$ (59,176)	-	\$ -	\$ (56,466)	-
Percent Change from Agency Est./Req.	- %	(0.6)%	- %	- %	(6.2)%	- %	- %	(5.8)%	- %

1. The Governor deleted \$5,774, 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.
2. The Governor deleted \$6,637 for FY 2016 and \$6,670 for FY 2017, all from special revenue funds, to reduce employer contributions for state employee health insurance.
3. The Governor deleted \$44,569 for FY 2016 and \$35,232 for FY 2017 to not fund the agency's two enhancement requests.
4. The Legislature deleted \$1,367 for FY 2016 and \$1,502 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.

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 \$6,603 for FY 2016 and \$12,962 for FY 2017, all from special revenue funds.**
6. The Legislature prohibited agencies from making expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016 and FY 2017.