

## Board of Mortuary Arts

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
<b>All Funds:</b>				
State Operations	\$ 250,134	\$ 285,146	\$ 300,006	\$ 311,651
Aid to Local Units	-	-	-	-
Other Assistance	8,886	6,856	6,856	6,993
<i>Subtotal - Operating</i>	<u>\$ 259,020</u>	<u>\$ 292,002</u>	<u>\$ 306,862</u>	<u>\$ 318,644</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ 259,020</u></u>	<u><u>\$ 292,002</u></u>	<u><u>\$ 306,862</u></u>	<u><u>\$ 318,644</u></u>
<b>State General Fund:</b>				
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>
<b>Percent Change:</b>				
Operating Expenditures				
All Funds	- %	12.7 %	5.1 %	3.8 %
State General Fund	-	-	-	-
FTE Positions	3.0	3.0	3.0	3.0
Non-FTE Unclass. Perm. Pos.	-	-	-	-
TOTAL	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>

The approved budget for the Board of Mortuary Arts in FY 2015 is \$292,002, all from special revenue funds. The FY 2015 final approved budget is an all funds increase of \$32,982, or 12.7 percent, above FY 2014 actual expenditures. The increase is attributable to higher expenditures on medicare, unclassified and classified regular pay, and replacement computers. The 3.0 FTE positions approved in FY 2015 remain unchanged from FY 2014.

The final approved FY 2016 budget for the agency is \$306,862, all from special revenue funds. This is an increase of \$14,860, or 5.1 percent, above the FY 2015 approved budget. The increase is largely

attributable to higher expenditures on rent due to the agency's current lease ending in August 2015, and higher expenditures on travel related to inspections. The FTE positions for FY 2016 remain unchanged from FY 2015.

The final approved FY 2017 budget for the agency is \$318,644, all from special revenue funds. This is an increase of \$11,782, or 3.8 percent, above the FY 2016 approved budget. Higher expenditures on rent and increased expenditures on travel related to inspections are the primary causes for the all funds increase. The FTE positions for FY 2017 remain unchanged from FY 2016.

## Board of Mortuary Arts

	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate/Request</b>	\$ -	\$ 289,553	3.0	\$ -	\$ 326,757	3.0	\$ -	\$ 340,845	3.0
<b>Governor's Changes:</b>									
1. Federal Tax Payment Adjustment	\$ -	\$ (1,891)	-	\$ -	\$ (1,891)	-	\$ -	\$ (1,891)	-
2. Contractual Services Adjustment	-	1,891	-	-	-	-	-	-	-
3. KPERS Employer Contribution Rate Reduction	-	(1,906)	-	-	-	-	-	-	-
4. Salary Increase	-	4,355	-	-	-	-	-	-	-
5. Non-recommended Operating Enhancement	-	-	-	-	(13,097)	-	-	(13,228)	-
6. Health Insurance Reduction	-	-	-	-	(2,288)	-	-	(2,334)	-
<b>Total Governor's Recommendation</b>	\$ -	\$ 292,002	3.0	\$ -	\$ 309,481	3.0	\$ -	\$ 323,392	3.0
Change from Agency Est./Req.	\$ -	\$ 2,449	-	\$ -	\$ (17,276)	-	\$ -	\$ (17,453)	-
Percent Change from Agency Est./Req.	-%	0.8 %	-%	-%	(5.3)%	-%	-%	(5.1)%	-%
<b>Legislative Action:</b>									
7. KPERS Employer Contribution Rate Reduction	\$ -	\$ -	-	\$ -	\$ (2,170)	-	\$ -	\$ (4,255)	-
8. KPERS Death and Disability Reduction	-	-	-	-	(449)	-	-	(493)	-
9. Newspapers and Magazines Prohibition	-	-	-	-	-	-	-	-	-
<b>TOTAL APPROVED</b>	\$ -	\$ 292,002	3.0	\$ -	\$ 306,862	3.0	\$ -	\$ 318,644	3.0
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ (2,619)	-	\$ -	\$ (4,748)	-
Percent Change from Gov. Rec.	-%	-%	-%	-%	(0.8)%	-%	-%	(1.5)%	-%
Change from Agency Est./Req.	\$ -	\$ 2,449	-	\$ -	\$ (19,895)	-	\$ -	\$ (22,201)	-
Percent Change from Agency Est./Req.	-%	0.8 %	-%	-%	(6.1)%	-%	-%	(6.5)%	-%

1. The Governor deleted \$1,891, all from special revenue funds, due to the agency budgeting for a yearly federal tax payment for the Voluntary Retirement Incentive Program, in FY 2015, FY 2016, and FY 2017. The agency previously made this payment in FY 2014 and no future payments are required.
2. The Governor added \$1,891, all from special revenue funds, for potential Office of Information Technology Services rate increases in FY 2015.
3. The Governor deleted \$1,906, all from special revenue funds, to reduce the Kansas Public Employees Retirement System employer contribution

4. The Governor added \$4,355, all from special revenue funds, to increase the Executive Secretary's salary in FY 2015.
5. The Governor deleted \$13,097 for FY 2016 and \$13,228 for FY 2017, all from special revenue funds, to not fund the entirety of the agency's operating enhancement request for a salary increase for its Executive Secretary.

6. The Governor deleted \$2,288 for FY 2016 and \$2,334 for FY 2017, all from special revenue funds, to reduce employer contributions for state employee health insurance.
7. 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 \$2,170, all from special revenue funds, for FY 2016 and \$4,255, all from special revenue funds, for FY 2017.**
8. The Legislature deleted \$449 for FY 2016 and \$493 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.
9. The Legislature prohibited agencies from making expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016 and FY 2017.