

Board of Mortuary Arts

Expenditure	Actual FY 2015	Approved FY 2016	Approved FY 2017
All Funds:			
State Operations	\$ 259,628	\$ 300,006	\$ 310,510
Aid to Local Units	-	-	-
Other Assistance	6,856	6,856	6,993
<i>Subtotal - Operating</i>	<u>\$ 266,484</u>	<u>\$ 306,862</u>	<u>\$ 317,503</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ 266,484</u></u>	<u><u>\$ 306,862</u></u>	<u><u>\$ 317,503</u></u>
State General Fund:			
State Operations	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Percent Change:			
Operating Expenditures			
All Funds	2.9 %	15.2 %	3.5 %
State General Fund	-	-	-
FTE Positions	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>

The approved budget for the Board of Mortuary Arts in FY 2016 is \$306,862, all from the Board of Mortuary Arts Fee Fund, which is an all funds increase of \$40,378, or 15.2 percent, above FY 2015 actual expenditures. The increase is primarily attributable to higher expenditures on rent due to the agency renegotiating its lease in FY 2016 as well as increased expenditures on in-state travel and subsistence allowance due to travel related to inspections. The 3.0 FTE positions approved in FY 2016 remain unchanged from the FY 2015 actual budget.

The FY 2017 approved budget for the Board of Mortuary Arts is \$317,503, all from the Board of Mortuary Arts Fee Fund, which is an increase of \$10,641, or 3.5 percent, above the FY 2016 approved budget. The increase is primarily due to higher expenditures on salaries and wages, specifically due to a 27th payroll period. Expenditures on rent and in-state travel and subsistence allowance also increased. The FTE positions for FY 2017 remain unchanged from the FY 2016 approved amount.

Board of Mortuary Arts

	FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 306,862	3.0	\$ -	\$ 318,644	3.0
Governor's Changes:						
1. No Changes	\$ -	\$ -	-	\$ -	\$ -	-
Total Governor's Recommendation	\$ -	\$ 306,862	3.0	\$ -	\$ 318,644	3.0
Change from Agency Est./Req.	\$ 0	\$ 0	0.0	\$ 0	\$ 0	0.0
Percent Change from Agency Est./Req.	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
Legislative Action:						
2. KPERs Death and Disability Reduction	\$ -	\$ -	-	\$ -	\$ (1,141)	-
TOTAL APPROVED	\$ -	\$ 306,862	3.0	\$ -	\$ 317,503	3.0
Change from Gov. Rec.	\$ 0	\$ 0	0.0	\$ 0	\$ (1,141)	0.0
Percent Change from Gov. Rec.	0.0 %	0.0 %	0.0 %	0.0 %	(0.4)%	0.0 %
Change from Agency Est./Req.	\$ 0	\$ 0	0.0	\$ 0	\$ (1,141)	0.0
Percent Change from Agency Est./Req.	0.0 %	0.0 %	0.0 %	0.0 %	(0.4)%	0.0 %

1. The Governor did not recommend any changes to the agency's budget in FY 2016 or for FY 2017.
2. The Legislature deleted \$1,141, all from the Board of Mortuary Arts Fee Fund, to eliminate the remaining three quarters of Death and Disability payments for FY 2017.