

BOARD OF BARBERING

	Actual FY 2014	Agency Est. FY 2015	Gov. Rec. FY 2015	Agency Req. FY 2016	Gov. Rec. FY 2016	Agency Req. FY 2017	Gov. Rec. FY 2017
Operating Expenditures:							
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	148,806	161,881	156,849	178,171	175,789	181,652	179,222
TOTAL	\$ 148,806	\$ 161,881	\$ 156,849	\$ 178,171	\$ 175,789	\$ 181,652	\$ 179,222
Capital Improvements:							
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL	\$ 148,806	\$ 161,881	\$ 156,849	\$ 178,171	\$ 175,789	\$ 181,652	\$ 179,222
Percentage Change:							
Operating Expenditures							
State General Fund	-- %	-- %	-- %	-- %	-- %	-- %	-- %
All Funds	(1.7)	8.8	5.4	10.1	12.1	2.0	2.0
FTE Positions	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Non-FTE							
Perm.Uncl.Pos.	1.5	1.5	1.5	1.5	1.5	1.5	1.5
TOTAL	2.5	2.5	2.5	2.5	2.5	2.5	2.5

AGENCY OVERVIEW

The Kansas Board of Barbering has the power to supervise and regulate the barbering industry; investigate all matters pertaining to the proper supervision and control of barber shops and the practice of barbering; subpoena barber shop owners, operators, managers, employees, their books and accounts,

and other persons from whom such information may be desired; and act as a mediator and arbitrator for the barbering industry.

In FY 2014, the agency reported there were 1,562 licensed barbers in Kansas.

MAJOR ISSUES FROM PRIOR YEARS

The **2003 Legislature** approved the administration of barber's examinations at the Hutchinson Correctional Facility and the United States Disciplinary Barracks at Fort Leavenworth Administrative Function Issues.

In **1992**, the Legislature recommended that the responsibility for barber shop and beauty salon inspections be transferred to the Department of Health and Environment, with the responsibility for the barber and cosmetology schools being transferred to the Board of Education.

The **1998, 1999, 2000, 2001, 2002, 2003 and 2010** legislative sessions considered merging the administrative functions of the Board of Barbering and the Board of Cosmetology.

The **2012 Legislature** added \$10,000, all from the Board of Barbering Fee Fund, for operating expenditures in both FY 2012 and FY 2013.

The **2014 Legislature** deleted 0.5 FTE, to change a part-time 0.5 FTE Inspector position to a 0.6 non-FTE position in FY 2014 and FY 2015.

BUDGET SUMMARY AND KEY POINTS

FY 2015 Agency Estimate

The **agency** requests a revised FY 2015 estimate of \$161,881, all from the Board of Barbering Fee Fund, which is an increase of \$7,970 above the amount approved by the 2014

Legislature. The increase is due to the **agency's** supplemental request for expenditures for one employee's participation in a state health insurance plan.

FY 2015 Governor Recommendation

The **Governor** recommends operating expenditures of \$156,849, all from the Board of Barbering Fee Fund, which is an increase of \$2,938, or 1.9 percent, above the amount approved by the 2014 Legislature. The Governor concurs with the agency's revised estimate, with the following adjustments.

- A reduction of \$3,985 for health insurance for an inspector. This provides the funding for one half year which is the amount needed.

FY 2016 Agency Request

The **agency** requests a FY 2016 budget totaling \$178,171, all from the Board of Barbering Fee Fund, an increase of \$16,290, or 10.1 percent, above the FY 2015 revised estimate. The budget increases in order to cover increases in the following: KPERS retirement and death and disability employer contributions; state leave payment assessment; monumental building surcharge; and email services.

According to the agency, expenditure increases are to perform more potential exams, contingent on the founding of

FY 2016 Governor Recommendation

The **Governor** recommends \$175,789, all from the Board of Barbering Fee Fund, a decrease of \$2,382, or a 1.3 percent, below the agency's FY 2016 request. The Governor concurs with the agency's request, with the following adjustments.

- A reduction of \$2,382, with no dollars coming from the State General Fund, to reduce employer contributions for state employee health insurance.

- A reduction of \$1,047, as a result of the Governor's State General Fund allotment reducing the Kansas Public Employer Regular and School Member employer contribution rate (excluding KPERS Death and Disability) from 11.75 percent to 8.65 percent.

several new barbering schools that may emerge 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 operational by late FY 2015 and FY 2016, increasing the number of graduates from roughly 100 to 300 students per year, thereby driving up the expenditures needed to license the graduating barbers.

- An increase for the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$27,829 for FY 2016.

FY 2017 Agency Request

The **agency** requests a FY 2017 budget totaling \$181,652, all from the Board of Barbering Fee Fund, an increase of \$3,481, or 2.0 percent, over the FY 2016 request. The increase

is primarily (\$3,402) in salaries and wages, for the 27th payroll period.

FY 2017 Governor Recommendation

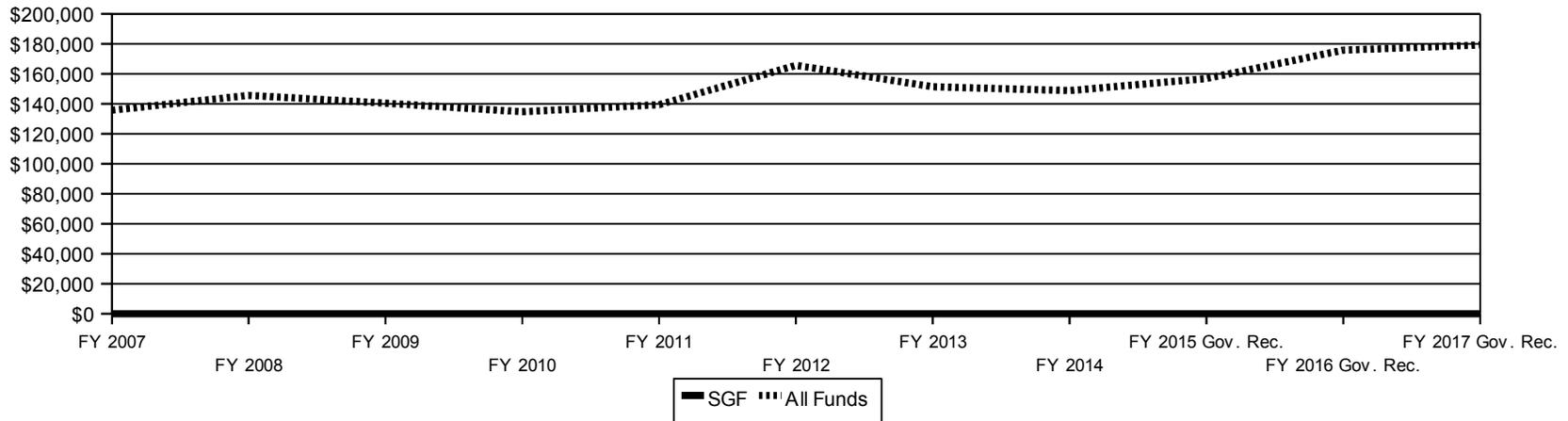
The **Governor** recommends \$179,222, all from the Board of Barbering Fee Fund, a decrease of \$2,430, or 1.3 percent, below the agency's FY 2017 request. The Governor concurs with the agency's request, with the following adjustments.

- A reduction of \$2,420, with no dollars coming from the State General Fund, to reduce employer contributions for state employee health insurance.

- An increase for the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$28,589 for FY 2017.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2007 – FY 2017



Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2007	\$ 0	-- %	\$ 135,724	0.0 %	1.5
2008	0	--	145,610	7.3	1.5
2009	0	--	140,388	(3.6)	1.5
2010	0	--	134,689	(4.1)	1.5
2011	0	--	139,410	3.5	1.5
2012	0	--	165,650	18.8	1.5
2013	0	--	151,342	(8.6)	1.5
2014	0	--	148,806	(1.7)	1.0
2015 Gov. Rec.	0	--	156,849	5.4	1.0
2016 Gov. Rec.	0	--	175,789	12.1	1.0
2017 Gov. Rec.	0	--	179,222	2.0	1.0
Eleven-Year Change	\$ 0	-- %	\$ 43,498	32.0 %	(0.5)

Summary of Operating Budget FY 2014 - FY 2016

	Actual 2014	Agency Estimate				Governor's Recommendation			
		Estimate FY 2015	Request FY 2016	Dollar Change from FY 15	Percent Change from FY 15	Rec. FY 2015	Rec. FY 2016	Dollar Change from FY 15	Percent Change from FY 15
By Program:									
Administration	\$ 148,806	\$ 161,881	\$ 178,171	\$ 16,290	10.1 %	\$ 156,849	\$ 175,789	\$ 18,940	12.1 %
By Major Object of Expenditure:									
Salaries and Wages	\$ 117,561	\$ 126,602	\$ 127,382	\$ 780	0.6 %	\$ 121,570	\$ 125,000	\$ 3,430	2.8 %
Contractual Services	28,569	30,383	47,189	16,806	55.3	30,383	47,189	16,806	55.3
Commodities	2,324	4,896	3,600	(1,296)	(26.5)	4,896	3,600	(1,296)	(26.5)
Capital Outlay	352	0	0	0	--	0	0	0	--
Subtotal - Operations	\$ 148,806	\$ 161,881	\$ 178,171	\$ 16,290	10.1 %	\$ 156,849	\$ 175,789	\$ 18,940	12.1 %
Aid to Local Units	--	--	--	--	--	--	--	--	--
Other Assistance	--	--	--	--	--	--	--	--	--
TOTAL	\$ 148,806	\$ 161,881	\$ 178,171	\$ 16,290	10.1 %	\$ 156,849	\$ 175,789	\$ 18,940	12.1 %
Financing:									
State General Fund	\$ --	\$ --	\$ --	\$ --	-- %	\$ --	\$ --	\$ --	-- %
Board of Barbering Fee Fund	148,806	161,881	178,171	16,290	10.1	156,849	175,789	18,940	12.1
TOTAL	\$ 148,806	\$ 161,881	\$ 178,171	\$ 16,290	10.1 %	\$ 156,849	\$ 175,789	\$ 18,940	12.1 %

Summary of Operating Budget FY 2016 - FY 2017

	Agency Estimate				Governor's Recommendation			
	Request FY 2016	Request FY 2017	Dollar Change from FY 16	Percent Change from FY 16	Rec. FY 2016	Rec. FY 2017	Dollar Change from FY 16	Percent Change from FY 16
By Program:								
Administration	\$ 178,171	\$ 181,652	\$ 3,481	2.0 %	\$ 175,789	\$ 179,222	\$ 3,433	2.0 %
By Major Object of Expenditure:								
Salaries and Wages	\$ 127,382	\$ 130,784	\$ 3,402	2.7 %	\$ 125,000	\$ 128,354	\$ 3,354	2.7 %
Contractual Services	47,189	47,268	79	0.2	47,189	47,268	79	0.2
Commodities	3,600	3,600	0	0.0	3,600	3,600	0	0.0
Capital Outlay	--	--	--	--	--	--	--	--
Subtotal - Operations	\$ 178,171	\$ 181,652	\$ 3,481	2.0 %	\$ 175,789	\$ 179,222	\$ 3,433	2.0 %
Aid to Local Units	--	--	--	--	--	--	--	--
Other Assistance	--	--	--	--	--	--	--	--
TOTAL	\$ 178,171	\$ 181,652	\$ 3,481	2.0 %	\$ 175,789	\$ 179,222	\$ 3,433	2.0 %
Financing:								
State General Fund	\$ --	\$ --	\$ --	-- %	\$ --	\$ --	\$ --	-- %
Board of Barbering Fee Fund	178,171	181,652	3,481	2.0	175,789	179,222	3,433	2.0
TOTAL	\$ 178,171	\$ 181,652	\$ 3,481	2.0 %	\$ 175,789	\$ 179,222	\$ 3,433	2.0 %

BUDGET OVERVIEW

A. FY 2015 – Current Year

Adjustments to Approved Budget

	CHANGE FROM APPROVED BUDGET				
	Legislative Approved FY 2015	Agency Estimate FY 2015	Agency Change from Approved	Governor Rec. FY 2015	Governor Change from Approved
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other Funds	153,911	161,881	7,970	156,849	2,938
TOTAL	\$ 153,911	\$ 161,881	\$ 7,970	\$ 156,849	\$ 2,938
FTE Positions	1.0	1.0	0.0	1.0	0.0

The **agency** requests a revised estimate of \$161,881, all from the Board of Barbering fee fund. The amount is \$7,970 more than the amount approved by the 2014 Legislature. The increase is attributable to the agency’s supplemental request for an employee to opt into Kansas provided healthcare. Aside from the increase, the request is identical to the to the previously approved budget for FY 2015. Major adjustments include the following items.

- **Salaries and Wages.** The revised estimate includes \$126,602, all from the Board of Barbering Fee Fund, for salaries and wages. The revised estimate is an all funds increase of \$9,114, or 7.8 percent, above the amount approved by the 2014 Legislature. The increase

is primarily due to the \$7,970 increase in health benefits to the board.

- **Contractual Services.** The revised estimate includes \$30,383, all from the Board of Barbering Fee Fund, for contractual services. The revised estimate is an all funds decrease of \$1,144, or 3.6 percent, below the amount approved by the 2014 Legislature.
- **Commodities.** The revised estimate includes \$4,896, all from the Board of Barbering Fee Fund, for commodities, maintaining the level approved by the 2014 Legislature.

The **Governor** recommends \$156,849, all from the Board of Barbering Fee Fund, which is an increase of \$2,938, or 1.9 percent, above the amount approved by the 2014 Legislature. The Governor concurs with the agency's revised estimate, with the following adjustments.

- A increase of \$3,985 for health insurance for an inspector, providing for only half of the agency's supplemental request.

- Partially offset by a reduction of \$1,047 from special revenue funds to the Kansas Public Employer Regular and School Member employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent.

Supplemental Detail

FY 2015 SUPPLEMENTALS						
Supplementals	Agency Estimate			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Health Coverage for Inspector	\$ 0	\$ 7,970	0.0	\$ 0	\$ 3,985	0.0

The **agency** requests \$7,970, all from the Board of Barbering Fee Fund, to provide for Health Coverage for one of its inspectors in FY 2015.

The **Governor** recommends \$3,985, to provide for Health Coverage for one of the agency's inspectors in FY 2015. This will allow the agency to provide Health Coverage for the inspector for half of a year.

B. FY 2016 – Budget Year

FY 2016 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 178,171	\$ 175,789	\$ (2,382)
FTE Positions	1.0	1.0	0.0
Change from FY 2015:			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	16,290	18,940	
TOTAL	<u>\$ 16,290</u>	<u>\$ 18,940</u>	
<i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	10.1	12.1	
TOTAL	<u>10.1 %</u>	<u>12.1 %</u>	
Change in FTE Positions	0.0	0.0	

The **agency requests** \$178,171, all from the Board of Barbering Fee Fund, a \$16,290, or a 10.1 percent, increase above the FY 2015 approved budget. Comparing the request to the FY 2015 approved budget, the FY 2016 is \$24,260, or a 15.8 percent, higher than the approved FY 2015 budget. The primary reason the board is asking for an increase is to accommodate its expected increase in Board of Barbering

services attributable to the potential opening of new schools in Kansas.

- **Salaries and Wages.** The budget request includes \$127,382, all from the Board of Barbering Fee Fund, for FY 2016. The request is an all funds increase of \$780, or 0.6 percent, above the amount the agency's FY 2015 revised

estimate. The increase is due to a \$1,117, or 1.3 percent increase, in KPERS employer contributions above FY 2015. State leave pay assessments add an additional \$85 above FY 2015.

- **Contractual Services.** The **agency** requests \$47,189, all from the Board of Barbering Fee Fund, for contractual services for FY 2016. The request is an increase of \$16,806, or 55.3 percent, above the agency's FY 2015 revised estimate. Of that \$16,806 increase, the agency believes it will need \$15,681 to perform more potential exams, contingent on the founding of new barbering schools and increased barbering-student enrollment. The request also budgets for an \$837 increase in Monumental Building Surcharges, a \$280 increase in email service costs, and a \$108 increase in vehicle liability insurance increases, all above the FY 2015 estimate.

- **Commodities.** The agency requests \$3,600, all from the Board of Barbering Fee Fund, for commodities for FY 2016. The request is a decrease of \$1,296, or 26.5 percent, below the **agency's** FY 2015 revised estimate. The reductions below the FY 2015 commodities estimate are attributable to one-time purchases scheduled in FY 2015.

The **Governor** recommends \$175,789, all from the Board of Barbering Fee Fund, a decrease of \$2,382, or a 1.3 percent, below the agency's FY 2016 request. The Governor recommends a reduction of \$2,382, with no dollars coming from the State General Fund, to reduce employer contributions for state employee health insurance.

The Governor also recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$27,829 for FY 2016.

C. FY 2017 – Budget Year

FY 2017 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 181,652	\$ 179,222	\$ (2,430)
FTE Positions	1.0	1.0	0.0
Change from FY 2016:			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	3,481	3,433	
TOTAL	<u>\$ 3,481</u>	<u>\$ 3,433</u>	
<i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	2.0	2.0	
TOTAL	<u>2.0 %</u>	<u>2.0 %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests \$181,652, all from the Board of Barbering Fee Fund, an increase of \$3,481, or 2.0 percent, above the FY 2016 request. The agency anticipates that it will need an additional \$3,402 to pay its employees anticipated salaries and wages, the large majority of the overall increase over FY 2016.

- **Salaries and Wages.** The agency requests \$130,784, all from the Board of Barbering Fee Fund, \$3,402, or 2.7 percent, above the agency's FY 2016 salaries and wages request. The agency is increase its contributions to KPERs in FY 2017 by \$1,189, or 1.2 percent, above the FY 2016 request. State leave pay assessments add an additional \$18 above the FY 2016 request.

- **Contractual Services.** The agency requests \$47,268, all from the Board of Barbering Fee Fund, for contractual services for FY 2017. The request is an increase of \$79, or 0.2 percent, above the **agency's** FY 2016 estimate. The increase is attributable to an increase in the monumental building surcharge.
- **Commodities.** The agency requests \$3,600, all from the Board of Barbering Fee Fund, for commodities for FY 2017. The request is no change from the amount requested for commodities in the agency's FY 2016 request.

The **Governor** recommends \$179,222, all from the Board of Barbering Fee Fund, a decrease of \$2,430, or 1.3 percent, below the agency's FY 2017 request. The Governor recommends a reduction of \$2,420, with no dollars coming from the State General Fund, to reduce employer contributions for state employee health insurance.

The Governor also recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$28,589 for FY 2017.

Governor's Recommended Salary and Wage Adjustments

State Employee Pay Increases. The 2014 Legislature approved funding of \$11.3 million, including \$4.5 million from the State General Fund, in FY 2015 for a \$250 bonus for all full-time employees except elected officials who were employed on December 6, 2013, and which was paid December 6, 2014. **For this agency, the FY 2015 bonus totals \$302, all from the Board of Barbering Fee Fund, and affects one employee.**

Longevity Bonus Payments. For FY 2016 and FY 2017, the Governor recommends funding longevity bonus payments for eligible state employees at the statutory rate of \$40 per year of service, with a 10-year minimum (\$400), and a 25-year maximum (\$1,000). Classified employees hired after June 15, 2008 are not eligible for longevity bonus payments. The estimated cost for the recommended FY 2016 payments is \$7.2 million, including \$2.8 million from the State General Fund. For FY 2017, the estimated cost for the payments is \$7.7 million, including \$3.0 million from the State General Fund. **For this agency there are no FY 2016 or FY 2017 longevity payments.**

Group Health Insurance. The Governor recommends Group Health and Hospitalization employer contributions of \$282.8 million, including \$108.2 million from the State General Fund, for FY 2016 and \$289.2 million, including \$110.7 million from the State General Fund, for FY 2017. For FY 2016 and FY 2017, the Governor recommends reducing the employer contributions for group health insurance by 8.5 percent. **For this agency this is a reduction of \$2,382, all from the Board of Barbering Fee Fund, for FY 2016. This is a reduction of \$2,430, all from the Board of Barbering Fee Fund, for FY 2017.**

Kansas Public Employees Retirement System (KPERs) Rate Adjustments. The FY 2015 employer retirement contribution for KPERs regular and school members was scheduled to be 11.27 percent, an increase of 1.0 percent from 10.27 in FY 2014. The Governor reduced the employer contribution rate from 11.27 percent to 8.65 percent for the second half of FY 2015, for an effective contribution rate of 9.96 percent as part of the Governor's allotment plan. For FY 2016, the Governor recommends the retirement rate increase by 2.41 percent from 9.96 percent to 12.37 percent. For FY 2017, the Governor recommends the retirement rate increase by 1.2 percent from 12.37 percent to 13.57 percent. This increase is attributable to the annual statutory increase for financing the unfunded liability of the KPERs fund.

In addition, the employer contribution for the KPERs death and disability insurance rate will be increased to 1.0 percent, from 0.85 percent, for FY 2016 and for FY 2017.

The Governor further proposes offering \$1.5 billion in Pension Obligation Bonds, backed by the State General Fund, to be paid back over 30 years and extending the amortization on the current bonds by ten years to 2043. The proceeds of the bonds would be used to help reduce the future employer contribution rates of the State/School Group. The Kansas Public Employee Retirement System estimates this plan could reduce employer contributions by \$68.43 million in FY 2016 and \$132.85 in FY 2017. The Kansas Development Finance Authority estimates that the bond service would be \$90.3 million in FY 2016 through FY 2017, assuming the Kansas credit ratings are not downgraded.

Funding Sources

Funding Source	Agency Req. Percent of Total FY 2016	Gov. Rec. Percent of Total FY 2016	Agency Req. Percent of Total FY 2017	Gov. Rec. Percent of Total FY 2017
State General Fund	0.0 %	0.0 %	0.0 %	0.0 %
Board of Barbering Fee Fund	100.0	100.0	100.0	100.0
TOTAL	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>

Note: Percentages may not add due to rounding.

The Board of Barbering Fee Fund

The Board of Barbering is a fee-funded agency. The revenue received provides financing for all agency operations, with 90.0 percent being retained by the agency and 10.0 percent being deposited in the State General Fund. The 2011

Legislature lowered the Board's required contribution to the State General Fund from 20.0 percent to 10.0 percent. In addition, 100.0 percent of all fines are deposited in the State General Fund.

Board of Barbering Fees

	Current Fee	Statutory Limit
Barber License (original and renewal)	\$ 80	\$ 80
Barber Examination Fee	100	100
Barber Reciprocity Fee	180	180
New Shop License	80	80
Shop License Renewal and Inspection Fee	40	40
Barber Instructor License (original and renewal)	40*	90
Barber Instructor Examination Fee	170	170
License to Operate Barber School / College	500	500
Seminar Permit	80	80
Student Learning License	55	55
Duplicate License	5	5

* On October 20, 2013, the Board of Barbering approved a decrease to the Barber Instructor License Fee (original and renewal) from \$90 to \$40, beginning January 1, 2014.

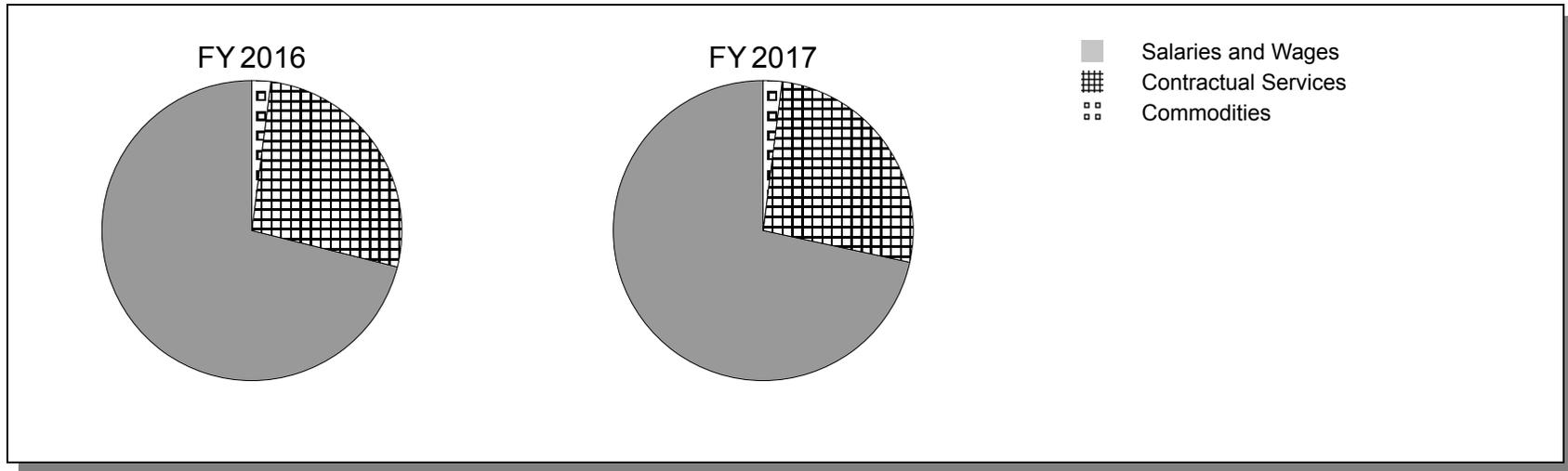
Resource Estimate	Actual FY 2014	Agency Estimate FY 2015	Governor Rec. FY 2015	Agency Request FY 2016	Gov. Rec. FY 2016	Agency Request FY 2017	Gov. Rec. FY 2017
Beginning Balance	\$ 26,882	\$ 44,243	\$ 44,307	\$ 83,477	\$ 88,427	\$ 156,266	\$ 135,269
Revenue	166,167	200,615	200,969	250,460	250,460	257,305	257,305
20% fee revenue to SGF	0	0	0	0	(27,829)	0	(28,589)
Transfers in	--	--	--	--	--	--	--
Total Funds Available	\$ 193,049	\$ 244,858	\$ 245,276	\$ 333,937	\$ 311,058	\$ 413,571	\$ 363,985
Less: Expenditures	148,806	161,381	156,849	177,671	175,789	181,152	179,222
Transfers Out	0	0	0	0	0	0	0
Off Budget Expenditures	0	0	0	0	0	0	0
Ending Balance	<u>\$ 44,243</u>	<u>\$ 83,477</u>	<u>\$ 88,427</u>	<u>\$ 156,266</u>	<u>\$ 135,269</u>	<u>\$ 232,419</u>	<u>\$ 184,763</u>
Ending Balance as Percent of Expenditures	29.7%	51.7%	56.3%	88.0%	76.9%	128.3%	103.1%
Month Highest Ending Balance	<u>\$ 66,150</u>	<u>\$ 68,825</u>	<u>\$ 68,825</u>	<u>\$ 58,084</u>	<u>\$ 58,084</u>	<u>\$ 58,084</u>	<u>\$ 58,084</u>
Month Lowest Ending Balance	\$ 37,268	\$ 46,780	\$ 46,780	\$ 41,246	\$ 41,246	\$ 41,246	\$ 41,246

In FY 2015, Governor recommends canceling an encumbrance of \$354 on the Board of Barbering Fee Fund. The additional revenue is included in the revenue total featured under the Governor's FY 2015 recommendation in the table above.

The Governor recommends increasing the amount withheld from the agency's fee fund revenue from 10 percent or \$100,000 to 20 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services described under KSA 75-3170a. For this agency, that amount is estimated at \$27,829 for FY 2016 and \$28,589 FY 2017.

PROGRAM DETAIL

EXPENDITURES BY PROGRAM-- GOVERNOR'S FY 2016 RECOMMENDATION



Program	Gov. Rec. All Funds FY 2016	Percent of Total	Gov. Rec. SGF FY 2016	Percent of Total
Salaries and Wages	\$ 125,000	71.1 %	\$ 128,354	71.6 %
Contractual Services	47,189	26.8	47,268	26.4
Commodities	3,600	2.0	3,600	2.0
TOTAL	\$ 175,789	100.0 %	\$ 179,222	100.0 %

FTE POSITIONS BY PROGRAM FY 2014 – FY 2017

<u>Program</u>	<u>Actual FY 2014</u>	<u>Agency Est. FY 2015</u>	<u>Gov. Rec. FY 2015</u>	<u>Agency Req. FY 2016</u>	<u>Gov. Rec. FY 2016</u>	<u>Agency Req. FY 2017</u>	<u>Gov. Rec. FY 2017</u>
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0

PERFORMANCE MEASURES

<u>Measure</u>	<u>Gov. Rec. for FY 2014</u>	<u>Actual FY 2014</u>	<u>Gov. Rec. FY 2015</u>	<u>Gov. Rec. FY 2016</u>	<u>Gov. Rec. FY 2017</u>
Number of inspections conducted	672	677	753	757	787
Percent of shops with violations	6.3%	8.3%	7.0%	6.0%	5.0%