

BOARD OF MORTUARY ARTS

	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	259,020	289,553	292,002	326,757	309,481	340,845	323,392
TOTAL	\$ 259,020	\$ 289,553	\$ 292,002	\$ 326,757	\$ 309,481	\$ 340,845	\$ 323,392
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	\$ 259,020	\$ 289,553	\$ 292,002	\$ 326,757	\$ 309,481	\$ 340,845	\$ 323,392

Percentage Change:

Operating Expenditures							
State General Fund	-- %	-- %	-- %	-- %	-- %	-- %	-- %
All Funds	(0.0)	11.8	12.7	12.8	6.0	4.3	4.5
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Non-FTE							
Perm.Uncl.Pos.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	3.0						

AGENCY OVERVIEW

The Kansas Board of Mortuary Arts regulates embalmers, funeral directors, assistant funeral directors, apprentice embalmers, crematory operators, funeral establishments, branch funeral establishments, and crematories. The five member Board ensures that funeral homes, crematories, licensees, apprentices, and student embalmers operate according to state laws, and that they serve in the best interest of the consumer by meeting and maintaining licensing and regulatory requirements. To accomplish these things, the Board provides information detailing the Kansas licensing process;

provides assistance to potential licensees who may not understand or meet licensing requirements; maintains information on all individuals who seek and maintain licenses; inspects funeral homes and crematory facilities twice a year; investigates complaints regarding the practice of the mortuary arts profession; and takes appropriate disciplinary measures, if warranted. The Board also informs Kansas consumers about laws related to the death process, funeral pre-arrangements, and the funeral process.

MAJOR ISSUES FROM PRIOR YEARS

During the **2010 Session**, Senate Sub. for HB 2310 was passed and required any person wishing to become a crematory operator to make written application to the Board of Mortuary Arts and to meet the agency's requirements on age and training. A person's license is automatically suspended, if at the end of one year of being licensed, the individual has not met the required training. The agency is to maintain licenses for crematory operators and collect renewal fees.

During the **2010 Session**, Senate Sub. for HB 2310 increased the maximum limits for a number of fees established

by the agency, deleted the embalmer's examination fee, and established a \$200 limit for a crematory operator's license and renewal fee.

During the **2011 Session**, HB 2083 was passed and required funeral directors in charge of a facility that closes to notify those with pre-arranged funeral agreements that they need to transfer the pre-arranged agreements to another facility. A copy of the notification must be submitted to the State Board of Mortuary Arts.

BUDGET SUMMARY AND KEY POINTS

FY 2015 Agency Estimate

The **agency** estimates \$289,553, all from the Board of Mortuary Arts Fee Fund, and 3.0 FTE positions, which is

unchanged from the FY 2015 amount approved by the 2014 Legislature.

FY 2015 Governor Recommendation

The **Governor** recommends \$292,002, all from the Board of Mortuary Arts Fee Fund, in FY 2015. This is an increase of \$2,449, or 0.8 percent, above the agency's FY 2015 revised estimate. The increase is attributable to a salary increase for the Executive Secretary and a reduction to employer contributions to KPERS. The recommendation includes an adjustment to the

agency's tax payment for the Voluntary Retirement Incentive Program and the addition of \$1,891 for potential Office of Information Technology Services rate increases. The Governor recommends 3.0 FTE positions, which is unchanged from the agency's FY 2015 revised estimate.

FY 2016 Agency Request

The **agency** requests \$326,757, all from the Board of Mortuary Arts Fee Fund, for FY 2016. This is a net increase of \$37,204, or 12.8 percent, above the agency's FY 2015 revised estimate. Higher expenditures on salaries and wages,

contractual services, and commodities are partially offset by reduced capital outlay expenditures. The request includes 3.0 FTE positions.

FY 2016 Governor Recommendation

The **Governor** recommends \$309,481, all from the Board of Mortuary Arts Fee Fund, for FY 2016. This is a decrease of \$17,276, or 5.3 percent, below the agency's FY 2016 request. The decrease is attributable to a reduction of expenditures due to an adjustment to the agency's tax payment for the Voluntary Retirement Incentive Program and a reduction to employer contributions to state employee health insurance. The all funds decrease is partially offset by the Governor's recommendation to partially fund the agency's enhancement request for a salary

increase for the Executive Secretary. The Governor also recommends an increase in the amount withheld from the agency's fee fund revenue from the lesser of 10.0 percent or \$100,000 to the lesser of 20.0 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services. The Governor's recommendation includes 3.0 FTE positions, which is unchanged from the agency's FY 2016 request.

FY 2017 Agency Request

The **agency** requests \$340,845 all from the Board of Mortuary Arts Fee Fund, for FY 2017. This is an increase of \$14,088, or 4.3 percent, above the agency's FY 2016 request.

The increase is attributable to higher expenditures on salaries and wages, contractual services, commodities, and other assistance. The request includes 3.0 FTE positions.

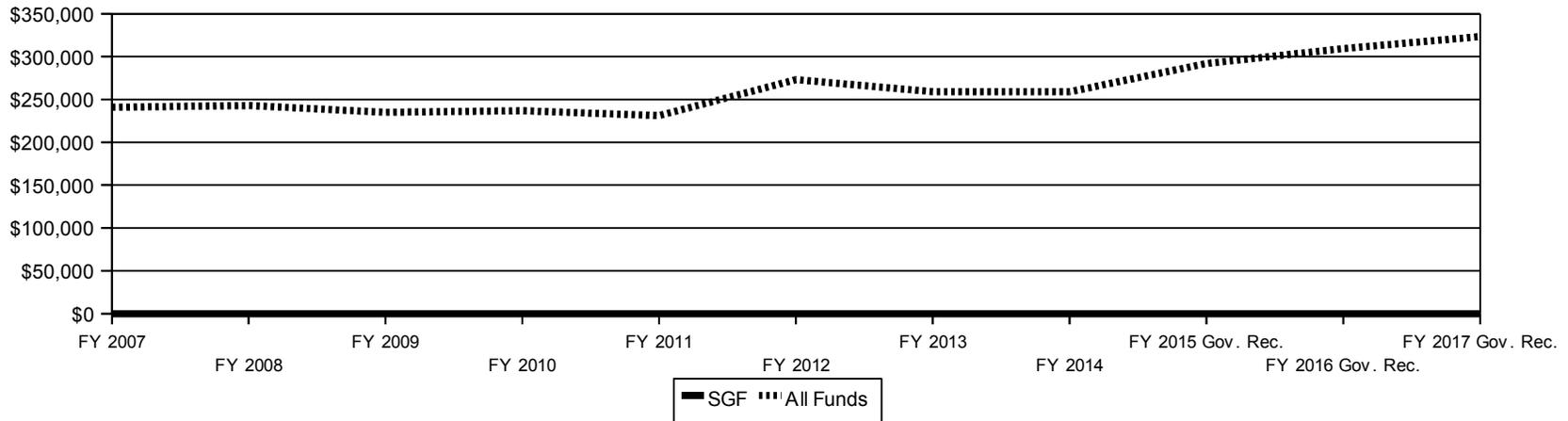
FY 2017 Governor Recommendation

The **Governor** recommends \$323,392, all from the Board of Mortuary Arts Fee Fund, for FY 2017. This is a decrease of \$17,453, or 5.1 percent, below the agency's FY 2017 request. The decrease is attributable to a reduction of expenditures due to an adjustment to the agency's tax payment for the Voluntary Retirement Incentive Program and a reduction to employer contributions to state employee health insurance. The all funds decrease is offset by the Governor's recommendation to partially fund the agency's enhancement request for a salary

increase for the Executive Secretary. The Governor also recommends an increase in the amount withheld from the agency's fee fund revenue from the lesser of 10.0 percent or \$100,000 to the lesser of 20.0 percent or \$200,000 and deposited in the State General Fund to reimburse the State for administrative services. The Governor's recommendation includes 3.0 FTE positions, which is unchanged from the agency's FY 2017 request.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2007 – FY 2017



Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2007	\$ 0	-- %	\$ 240,862	9.4 %	3.0
2008	0	--	242,944	0.9	3.0
2009	0	--	235,038	(3.3)	3.0
2010	0	--	236,856	0.8	3.0
2011	0	--	261,223	10.3	3.0
2012	0	--	273,158	4.6	3.0
2013	0	--	259,055	(5.2)	3.0
2014	0	--	259,020	(0.0)	3.0
2015 Gov. Rec.	0	--	292,002	12.7	3.0
2016 Gov. Rec.	0	--	309,481	6.0	3.0
2017 Gov. Rec.	0	--	323,392	4.5	3.0
Eleven-Year Change	\$ 0	-- %	\$ 82,530	34.3 %	0.0

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
Administration	\$ 259,020	\$ 289,553	\$ 326,757	\$ 37,204	12.8 %	\$ 292,002	\$ 309,481	\$ 17,479	6.0 %
By Major Object of Expenditure:									
Salaries and Wages	\$ 195,875	\$ 201,362	\$ 223,407	\$ 22,045	10.9 %	\$ 203,811	\$ 208,022	\$ 4,211	2.1 %
Contractual Services	48,251	66,601	83,127	16,526	24.8	68,492	83,127	14,635	21.4
Commodities	6,008	9,150	9,476	326	3.6	9,150	9,476	326	3.6
Capital Outlay	0	3,693	2,000	(1,693)	(45.8)	3,693	2,000	(1,693)	(45.8)
Debt Service	0	0	0	0	0.0	0	0	0	--
Subtotal - Operations	\$ 250,134	\$ 280,806	\$ 318,010	\$ 37,204	13.2 %	\$ 285,146	\$ 302,625	\$ 17,479	6.1 %
Aid to Local Units	0	0	0	0	--	0	0	0	--
Other Assistance	8,886	8,747	8,747	0	0.0	6,856	6,856	0	0.0
TOTAL	\$ 259,020	\$ 289,553	\$ 326,757	\$ 37,204	12.8 %	\$ 292,002	\$ 309,481	\$ 17,479	6.0 %
Financing:									
Mortuary Arts Fee Fund	\$ 259,020	\$ 289,553	\$ 326,757	\$ 37,204	12.8 %	\$ 292,002	\$ 309,481	\$ 17,479	6.0 %

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
Administration	\$ 326,757	\$ 340,845	\$ 14,088	4.3 %	\$ 309,481	\$ 323,392	\$ 13,911	4.5 %
By Major Object of Expenditure:								
Salaries and Wages	\$ 223,407	\$ 232,707	\$ 9,300	4.2 %	\$ 208,022	\$ 217,145	\$ 9,123	4.4 %
Contractual Services	83,127	87,445	4,318	5.2	83,127	87,445	4,318	5.2
Commodities	9,476	9,809	333	3.5	9,476	9,809	333	3.5
Capital Outlay	2,000	2,000	0	0.0	2,000	2,000	0	0.0
Debt Service	0	0	0	0.0	0	0	0	--
Subtotal - Operations	\$ 318,010	\$ 331,961	\$ 13,951	4.4 %	\$ 302,625	\$ 316,399	\$ 13,774	4.6 %
Aid to Local Units	0	0	0	0.0	0	0	0	--
Other Assistance	8,747	8,884	137	1.6	6,856	6,993	137	2.0
TOTAL	\$ 326,757	\$ 340,845	\$ 14,088	4.3 %	\$ 309,481	\$ 323,392	\$ 13,911	4.5 %
Financing:								
Mortuary Arts Fee Fund	\$ 326,757	\$ 340,845	\$ 14,088	4.3 %	\$ 309,481	\$ 323,392	\$ 13,911	4.5 %

BUDGET OVERVIEW

A. FY 2015 – Current Year

Adjustments to Approved State General Fund 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	289,553	289,553	0	292,002	2,449
TOTAL	\$ 289,553	\$ 289,553	\$ 0	\$ 292,002	\$ 2,449
FTE Positions	3.0	3.0	0.0	3.0	0.0

The **agency's** FY 2015 revised estimate is \$289,553, all from the Board of Mortuary Arts Fee Fund, which is unchanged from the amount approved by the 2014 Legislature. The estimate includes 3.0 FTE positions. The following are major categories of expenditures.

- **Salaries and Wages.** The revised estimate includes \$201,362 for 3.0 FTE positions.
- **Contractual Services.** The revised estimate includes \$66,601, a net decrease of \$884, or 1.3 percent, below the amount approved by the 2014 Legislature. The decrease is attributable primarily to less travel for professional conferences (\$4,085), and is partially offset by increases

(\$3,700) in data services and the the cost of migrating the agency's website to a new server.

- **Commodities.** The estimate includes \$9,150, a decrease of \$4,700 or 33.9 percent, below the amount approved by the 2014 Legislature. The decrease is attributable to reduced expenditures on vehicle parts and supplies, scientific supply materials, and office supplies and materials.
- **Capital Outlay.** The estimate includes \$3,693 to replace a shredder, a laptop, and three desktop computers.

- **Other Assistance.** The estimate includes \$8,747, an increase of \$1,891, or 27.6 percent, above the amount approved by the 2014 Legislature. The expenditures are for one employee who participated in the Voluntary Retirement Incentive Program. The increase is attributable to the one time payment of federal tax.

The **Governor** recommends \$292,002, all from the Board of Mortuary Arts Fee Fund, in FY 2015. This is an increase of \$2,449, or 0.8 percent, above the agency's FY 2015 revised estimate. The Governor recommends the following.

- A salary increase of \$4,355 for the Executive Secretary.
- An adjustment to the agency's tax payment for the Voluntary Retirement Incentive Program.
- An increase of \$1,891 for potential OITS rate increases in the current year.
- A reduction to employer contributions to KPERS in the amount of \$1,906.

The Governor recommends 3.0 FTE positions, which is unchanged from the agency's FY 2015 revised estimate.

B. FY 2016 – Budget Year

FY 2016 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 326,757	\$ 309,481	\$ (17,276)
FTE Positions	3.0	3.0	0.0
Change from FY 2015:			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	37,204	17,479	
TOTAL	<u>\$ 37,204</u>	<u>\$ 17,479</u>	
<i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	12.8	6.0	
TOTAL	<u>12.8 %</u>	<u>6.0 %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests \$326,757, all from the Board of Mortuary Arts Fee Fund, for FY 2016. This is a net increase of \$37,204, or 12.8 percent, above the agency's revised FY 2015 estimate. Higher expenditures on salaries and wages, contractual services, and commodities are offset by reduced capital outlay expenditures. The request includes 3.0 FTE positions. Expenditures include the following.

- **Salaries and Wages.** The agency requests \$223,407 for 3.0 FTE positions. This is an increase of \$22,045, or 10.9 percent, above the agency's FY 2015 revised estimate. The increase is mostly attributable to the agency's enhancement request for a salary increase of the Executive Secretary and the position's associated fringe benefits (\$18,309). Other

increases include costs associated with group health hospitalization (\$3,175), medicare (\$1,119), and employer contributions to KPERS (\$3,675).

- **Contractual Services.** The agency requests \$83,127, an increase of \$16,526, or 24.8 percent, above the agency's revised FY 2015 estimate. The increase is attributable primarily to increased expenditures on rent (\$9,535) due to the agency's lease ending in August 2015.
- **Commodities.** The agency requests \$9,476, an increase of \$326, or 3.6 percent, above the agency's revised FY 2015 revised estimate. Higher expenditures are due to inflationary increases associated with the purchase of vehicle parts and supplies, scientific supply materials, and office supplies and materials.
- **Capital Outlay.** The agency requests \$2,000, a decrease of \$1,693, or 45.8 percent, below the agency's revised FY 2015 estimate. Funds had been allocated to purchase replacement computing equipment, but were not spent in an effort to save money.
- **Other Assistance.** The agency requests \$8,747, which is unchanged from the agency's FY 2015 revised estimate.

The **Governor** recommends \$309,481, all from the Board of Mortuary Arts Fee Fund, for FY 2016. This is a decrease of \$17,276, or 5.3 percent, below the agency's FY 2016 request. The Governor recommends the following.

- Partially funding the agency's enhancement request for a salary increase for the Executive Secretary (\$5,212).
- A reduction of expenditures due to an adjustment to the agency's tax payment for the Voluntary Retirement Incentive Program (\$1,891).
- A reduction of \$2,288 to reduce employer contributions to state employee health insurance.
- An increase in the amount withheld from the agency's fee fund revenue from the lesser of 10.0 percent or \$100,000 to the lesser of 20.0 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 \$31,955 for FY 2016.

The Governor recommends 3.0 FTE positions, which is unchanged from the agency's FY 2016 request.

Enhancements Detail

Enhancements	FY 2016 ENHANCEMENTS					
	Agency Request			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Salary Increase	\$ 0	\$ 18,309	0.0	\$ 0	\$ 5,212	0.0

The **agency** requests \$18,309, all from the Board of Mortuary Arts Fee Fund, for a salary increase for its Executive Secretary for FY 2016. The request includes an increase of \$15,000 for unclassified regular employee pay and \$3,309 in fringe benefits.

The **Governor** recommends \$5,212, all from the Board of Mortuary Arts Fee Fund, for a salary increase for the Executive Secretary for FY 2016.

C. FY 2017 – Budget Year

FY 2017 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 340,845	\$ 323,392	\$ (17,453)
FTE Positions	3.0	3.0	0.0
Change from FY 2016:			
<i>Dollar Change:</i>			
State General Fund	\$ 0	\$ 0	
All Other Funds	14,088	13,911	
TOTAL	<u>\$ 14,088</u>	<u>\$ 13,911</u>	
<i>Percent Change:</i>			
State General Fund	0.0 %	0.0 %	
All Other Funds	4.3	4.5	
TOTAL	<u>4.3 %</u>	<u>4.5 %</u>	
Change in FTE Positions	0.0	0.0	

The **agency** requests \$340,845 all from the Board of Mortuary Arts Fee Fund, for FY 2017. This is an increase of \$14,088, or 4.3 percent, above the agency's FY 2016 request. The increase is attributable to higher expenditures on salaries and wages, contractual services, commodities, and other assistance. The request includes 3.0 FTE positions. Expenditures include the following.

- **Salaries and Wages.** The agency requests \$232,707 for 3.0 FTE positions. This is an increase of \$9,300, or 4.2 percent, above the agency's revised FY 2016 request. The increase is mostly attributable to the agency's enhancement request for a salary increase of the Executive Secretary and the position's associated fringe benefits. Other increases

include costs associated with the additional pay period in FY 2017 and employer contributions to KPERS.

- **Contractual Services.** The agency requests \$87,445, an increase of \$4,318, or 5.2 percent, above the agency's FY 2016 request. The increase is attributable primarily to estimated travel costs associated with attending board meetings, educational seminars, and meetings, monitoring continuing education, and giving presentations to consumers.
- **Commodities.** The agency requests \$9,809, an increase of \$333, or 3.5 percent, above the agency's FY 2016 request. Higher expenditures are due to inflationary increases associated with the purchase of vehicle parts and supplies, scientific supply materials, and office supplies and materials.
- **Capital Outlay.** The agency requests \$2,000, which is unchanged from the FY 2016 request.
- **Other Assistance.** The agency requests \$8,884, an increase of \$137, or 1.6 percent, above the agency's FY 2016 request for the cost of one employee's participation in the Voluntary Retirement Incentive Program.

The **Governor** recommends \$323,392, all from the Board of Mortuary Arts Fee Fund, for FY 2017. This is a decrease of \$17,453, or 5.1 percent, below the agency's FY 2017 request. The Governor recommends the following.

- Partially funding the agency's enhancement request for a salary increase for the Executive Secretary (\$5,264).
- A reduction of expenditures due to an adjustment to the agency's tax payment for the Voluntary Retirement Incentive Program (\$1,891).
- A reduction of \$2,334 to reduce employer contributions to state employee health insurance.
- An increase in the amount withheld from the agency's fee fund revenue from the lesser of 10.0 percent or \$100,000 to the lesser of 20.0 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 \$29,365 for FY 2017.

The Governor recommends 3.0 FTE positions, which is unchanged from the agency's FY 2017 request.

Enhancements Detail

FY 2017 ENHANCEMENTS							
Enhancements	Agency Request			Governor's Recommendation			
	SGF	All Funds	FTE	SGF	All Funds	FTE	
Salary Increase	\$ 0	\$ 18,492	0.0	\$ 0	\$ 5,264	0.0	

The **agency** requests \$18,492, all from the Board of Mortuary Arts Fee Fund, for a salary increase for its Executive Secretary for FY 2017. The request includes an increase of \$15,000 for unclassified regular employee pay and \$3,492 in fringe benefits.

The **Governor** recommends \$5,264, all from the Board of Mortuary Arts Fee Fund, for a salary increase for the Executive Secretary 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 \$906, all from special revenue funds, and affects 3 employees.**

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, FY 2016 longevity payments total \$1,400, all from special revenue funds, and FY 2017 longevity payments total \$1,440, all from special revenue funds.**

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 \$2,288, all from special revenue funds, for FY 2016. This is a reduction of \$2,334, all from special revenue funds, 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
Board of Mortuary Arts Fee Fund	100.0 %	100.0 %	100.0 %	100.0 %

Note: Percentages may not add due to rounding.

Board of Mortuary Arts Fee Fund

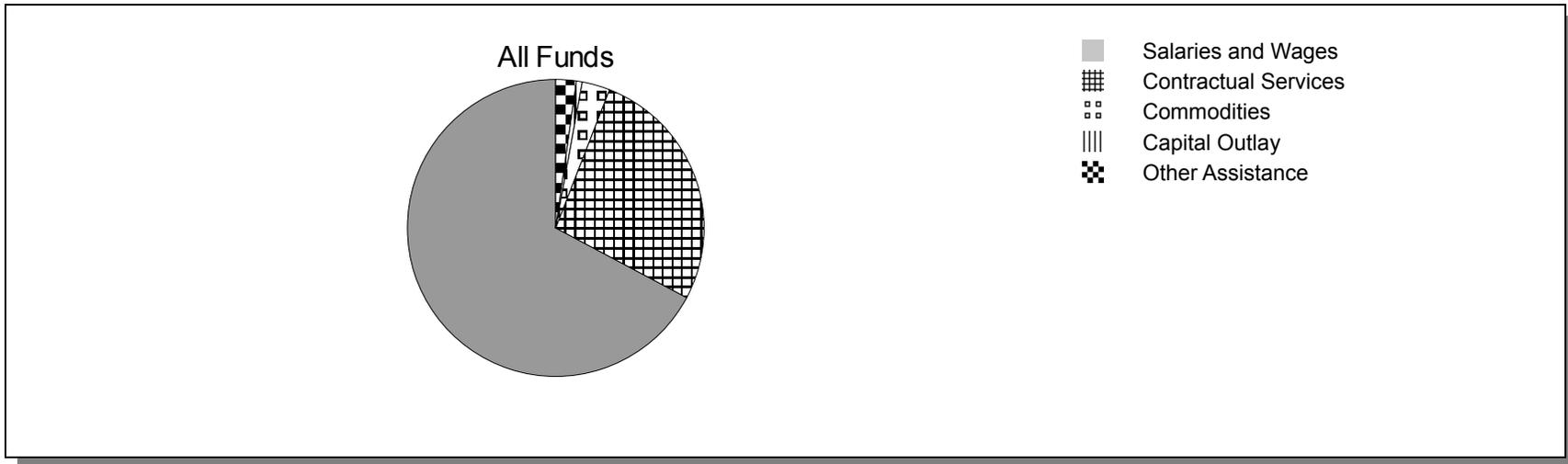
The Kansas State Board of Mortuary Arts is a fee-funded agency, with revenue received from: issuing and renewing licenses; administering the funeral directors and assistant funeral directors' examinations; the sale of rule books, lists, and

duplicate licenses; and continuing education programming. These sources combine to provide financing for all agency operations.

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	\$ 250,042	\$ 278,249	\$ 278,249	\$ 252,965	\$ 250,516	\$ 213,807	\$ 196,679
Revenue	287,227	264,269	264,269	287,599	287,599	264,289	264,289
Transfers in	0	0	0	0	0	0	0
Total Funds Available	\$ 537,269	\$ 542,518	\$ 542,518	\$ 540,564	\$ 538,115	\$ 478,096	\$ 460,968
Less: Expenditures	259,020	289,553	292,002	326,757	309,481	340,845	323,392
Transfers Out	0	0	0	0	31,955	0	29,365
Off Budget Expenditures	0	0	0	0	0	0	0
Ending Balance	<u>\$ 278,249</u>	<u>\$ 252,965</u>	<u>\$ 250,516</u>	<u>\$ 213,807</u>	<u>\$ 196,679</u>	<u>\$ 137,251</u>	<u>\$ 108,211</u>
Ending Balance as Percent of Expenditures	107.4%	87.4%	85.8%	65.4%	63.6%	40.3%	33.5%
Month Highest Ending Balance	March \$ 285,905	July \$ 274,728	July \$ 274,545	December \$ 252,416	July \$ 244,924	July \$ 228,180	July \$ 188,640
Month Lowest Ending Balance	August \$ 237,029	June \$ 252,965	June \$ 250,516	May \$ 233,288	June \$ 196,679	June \$ 177,831	June \$ 108,219

OBJECT DETAIL

EXPENDITURES BY OBJECT—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	\$ 208,022	67.2 %	\$ 0	-- %
Contractual Services	83,127	26.9	0	--
Commodities	9,476	3.1	0	--
Capital Outlay	2,000	0.6	0	--
Other Assistance	6,856	2.2	0	--
TOTAL	\$ 309,481	100.0 %	\$ 0	100.0 %

Board of Mortuary Arts Fees					
Fee Type	Current Fee	Statutory Limit	Fee Type	Current Fee	Statutory Limit
Embalmer endorsement application fee	\$350	\$500	Branch establishment license fee	\$650	\$1,000
Embalmer reciprocity application fee	\$350	\$500	Crematory license fee	\$650	\$1,000
Funeral director examination fee	\$200	\$400	Crematory renewal fee	\$650	\$1,000
Funeral director reciprocity application fee	\$350	\$500	Funeral establishment/crematory license fee	\$950	\$1,500
Embalmer/funeral director reciprocity fee	\$350	\$500	Funeral establishment/crematory renewal fee	\$950	\$1,500
Assistant funeral director application fee	\$150	\$300	Branch establishment/crematory license fee	\$950	\$1,500
Assistant funeral director examination fee	\$50	\$300	Branch establishment/crematory renewal fee	\$950	\$1,500
Embalmers license and renewal fee	\$168	\$350	Duplicate license	\$15	\$30
Funeral director license and renewal fee	\$228	\$450	Rulebook	\$5	\$20
Crematory operator license and renewal fee	\$50	\$200	Continuing education program sponsor application	\$0	\$25
Assistant funeral director license and renewal fee	\$180	\$400	Continuing education program licensee application	\$0	\$25
Apprentice embalmer registration fee	\$100	\$250	List of licenses	\$10	N/A
Funeral establishment license fee	\$650	\$1,000	List of funeral homes	\$5	N/A

FTE POSITIONS 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	3.0	3.0	3.0	3.0	3.0	3.0	3.0

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 complaints filed with the Board	45	35	44	48	54
Number of consumer inquiries handled	1,075	740	750	760	770
Number of current licenses on file with the Board	2,210	2,150	2,164	2,170	2,175
Percent of investigations that result in disciplinary action	35.0%	42.0%	40.0%	41.0%	42.0%