

M I N U T E S

Special Committee on Ways and Means

October 23, 1975

Members Present

Senator Ross Doyen, Chairman
Representative Wendell Lady, Vice Chairman
Senator T. D. Saar
Senator Joe Warren
Senator Wayne Zimmerman
Representative Bill Bunten
Representative James Cubit
Representative Keith Farrar
Representative Mike Hayden
Representative James Holderman
Representative John T. Ivy
Representative Irving R. Niles

Staff Present

Mr. Marlin Rein, Legislative Research Department
Mr. Alden Shields, Legislative Research Department
Mr. Robert Haley, Legislative Research Department
Mr. Jim Wilson, Revisor of Statutes Office

The meeting was called to order by Chairman Doyen at 9:30 a.m., October 23, 1975. Members in the audience were asked to sign a roster which is included as Attachment A. Minutes of the last meeting were approved unanimously.

House Bill No. 2634

Chairman Doyen requested that Mr. Wilson present his report on House Bill No. 2634. Mr. Wilson indicated that the "Draft of Proposed Amendments" prepared by the office of the Revisor of Statutes implements similar proposals by Representative Holderman and the League of Municipalities and certain technical amendments suggested by the Revisor of Statutes' Office.

Mr. Wilson indicated that the amendments made six significant policy changes in the original bill. The first change is the removal of the requirement that all cities must affiliate with the state system. The second change is to remove the prohibition against cities establishing local police or fire pension

plans. The third change would allow cities to use non-KPERS actuaries. The fourth change would be to adjust the effective date of the minimum funding standards from January 1, 1977, to January 1, 1978. The fifth change would be to allow a maximum of 40 years for the funding of liabilities of active employees instead of 30 years. The sixth change would provide that the state would pay for studies done by the KPERS actuaries. Cities would pay for studies done by their actuaries. The removal of former "New Section 1" is a technical amendment because the section actually had no effect.

Representative Lady asked why the amortization period was changed from 30 years to 40 years. Mr. E. A. Mosher, League of Kansas Municipalities, indicated that the original intent of the 30 years was to provide an incentive for merger with KPERS. This is no longer consistent with the intent of the amendments.

Senator Warren expressed concern that this would result in an increased burden on future employees. Mr. John Corkhill, Executive Secretary of KPERS, replied that the accrued liability would be paid by the cities and not by the employees.

Representative Lady inquired about the use and cost of non-KPERS actuaries. Mr. Corkhill indicated that, since each city could have a different retirement system, actuarial studies would have to be conducted for each city. Cities would have the option of using the actuaries under contract with KPERS or hiring their own at a cost that would generally run in the area of \$2,000. The provision authorizing cities to use the KPERS actuary at no cost to the city is intended to operate as an incentive.

Senator Warren expressed interest in how uniform assumptions and standards could be maintained under this arrangement. Mr. Wilson indicated that there were possible options available to the Committee. The first option was to use paragraph (e) of New Section 3 which provided that the Board of Trustees of KPERS "...shall adopt rules and regulations which establish actuarial standards and assumptions..." The second option is to use the 1974 Federal Private Pension Fund Legislation enrollment of actuaries by the Joint Board for the Enrollment of Actuaries. The standards given in the federal law include:

- "1. Education and training in actuarial mathematics and methodology, as evidenced by --
 - (A) a degree in actuarial mathematics or its equivalent from an accredited college or university,
 - (B) successful completion of an examination in actuarial mathematics and methodology to be given by the Joint Board, or

(C) successful completion of other actuarial examinations deemed adequate by the Joint Board, and

(2) An appropriate period of responsible actuarial experience."

The Committee expressed preference for allowing the board of directors to establish uniform actuarial standards and assumptions.

Representative Lady expressed interest in the requirement that employees contribute the greater of seven percent or the percentage rate of contribution which the active member was required to contribute to the local system prior to entry date. Particular interest was expressed concerning those cities that do not require any contribution at the present time. Mr. Mosher noted that cities such as Overland Park which do not require employee contributions could choose to maintain their own system in which case the requirement did not apply.

Representative Mike Hayden asked for clarification on the state's obligation to finance actuarial studies. Mr. Wilson indicated that the city would be obligated to pay for all actuarial studies not done by actuaries under contract by KPERS.

Senator Warren asked for an explanation of the method of assessing administrative and loading costs to the cities. Mr. Marshall Crowther indicated that such costs were included in the employers' rates. The percentage charged for such activities has decreased in the past from a two percent to .5 percent due to increased efficiency.

Proposed Bill No. 57-2

Mr. Wilson indicated that this bill had three significant provisions. The first provision is a requirement that any pension fund for an organized police and fire department for a first class city shall meet the minimum funding standards prescribed in section 3 of House Bill No. 2634. The second important part of this bill changes the employees contribution from three percent to seven percent. The measure also removed the statutory limitation on reserve fund balances.

Representative Farrar inquired if the seven percent employer contribution requirement would effect all cities that maintained their own system. Mr. Wilson indicated that it would not, as for example, many cities are not subject to these provisions of law as home rule powers have been exercised.

Representative Lady moved that all amendments to House Bill No. 2634 be adopted. The motion included technical amendments on page 4 in lines 11 and 12 and deletion of New Section 1. The motion was seconded by Representative Bunten. The motion carried and the staff was directed to draft a new bill.

Chairman Doyen asked the Committee's wishes on Proposed Bill No. 57-1. Representative Bunten moved that it be introduced. Representative Farrar seconded the motion and the motion passed unanimously.

Proposed Bill No. 57-1

Mr. Wilson indicated that the bill provided for first day coverage, a change in the early retirement reduction from an actuarially determined reduction to a reduction of three percent per year for each year if age below age 65, and extension of Option A benefit to survivors of members at least 55 years of age instead of 60 years of age as is presently the case. Mr. Wilson explained the amendments. Mr. Shields then indicated that the Committee notebooks contained a memorandum giving the cost of the different proposals. The Committee reviewed cost estimates per Attachment B. (See pages 2 and 3 of Cost Data on Selected Retirement Act Modifications.)

The Committee reached the consensus that the cost of the entire proposal was sufficiently high to prohibit a recommendation at this time, but that something should be done on Representative Hayden's suggestion that action be taken on first day coverage.

Representative Bunten asked for information on practices in the private sector. Mr. Corkhill indicated that the private sector plans vary greatly, but the majority do provide first day coverage. However, they tend to be non-contributory.

Representative Lady moved that no action be taken on the bill except to provide first day coverage for all employees. The motion was seconded by Representative Hayden.

Representative Holderman inquired how many people would be covered under this proposal that would not retain their employment for at least one year and how many were summer or part-time employees. Mr. Hawn indicated that eligibility is generally limited to persons holding regular full-time or part-time positions requiring 1,000 hours per year. Experience has shown that about 3,000 state employees who would be eligible leave within the first year.

The question of Representative Lady's motion was called for and it passed unanimously.

House Bill No. 2409

Mr. Wilson indicated that this bill had originally provided for vesting after five years instead of ten but had been amended to provide for vesting after eight years. Cost estimates were reviewed per Attachment B (see page 1 of Cost Data).

Representative Farrar moved to recommend that the House Committee favorably consider the bill. Representative Holderman seconded the motion and the Committee concurred.

House Bill No. 2373

Mr. Shields indicated that the measure provided retirement increases of 12 percent for persons retiring prior to January 1, 1973 and increases of eight percent for persons retiring during calendar year 1973. Cost information was presented on the measure per Attachment B (see page 2 Cost Data).

Representative Lady moved that the Committee make no recommendation on the bill. Representative Farrar seconded the motion. Representative Holderman requested that the minutes reflect Representative Lady's explanation that action on the bill will have to come during consideration of all other priorities including the recommendations of the Governor. The Committee adopted the motion with Representative Ivy voting in opposition.

House Bill No. 2510

Mr. Corkhill stressed that changing the final average salary from the average of the highest five years of the last ten years to the highest five years of participating service would cause substantial administrative problems. The administrative costs were estimated to total approximately \$25,000 relating principally to programming costs. Chairman Doyen suggested a one year delay in implementing the act.

Representative Hayden moved that section 2 of the bill dealing with the date school administrators could retire be considered a separate bill and be recommended. Representative Ivy seconded the motion. The Committee passed the motion.

Concerning the change in the calculation of "final average salary", KPERS staff indicated that many of the administrative problems could be overcome if application was limited to persons retiring after January 1, 1977, and that the calculation of the highest five years be limited to participating service credit earned after January 1, 1967.

Senator Warren moved that a measure be introduced reflecting the KPERS staff recommendation. The motion was seconded by Representative Hayden and approved.

Computer Search

Mr. Corkhill reported on the preliminary findings of the search (see Attachment C) and indicated that additional information would be available later. Chairman Doyen suggested that that portion of the final report could be delayed until the additional information was available.

Proposal No. 56 - Employment of Attorneys

Mr. Tramel indicated that agency legal services are secured through the employment of agency attorneys, through the Attorney General's Office, or on a contract basis. He also indicated that no information had been received from the Attorney General in response to the Committee's request. Mr. Tom Pitner, the attorney for the Department of Administration, noted that the Attorney General can intervene at the district level in court cases. Mr. Tramel added that the Attorney General must then pay for such services. Senator Doyen explained that the Finance Council had recently established a uniform salary policy relating to part-time attorneys.

Representative Holderman suggested that the Attorney General be invited to present his proposal at the next meeting of the Committee. Since none of the Committee members objected, Senator Doyen agreed that an invitation could be extended. Mr. Rein suggested that his presentation be used as supplementary information only so that the Committee recommendations could be drafted for presentation at the next and final meeting. Chairman Doyen suggested that the staff proceed with the Committee report.

Proposal No. 58 - Advisory Committees

Mr. Haley presented a draft of the Committee report on advisory committees. The report was accepted without change.

Proposal No. 59 - Museum Building

Chairman Doyen requested that Representative Buntin present the subcommittee report. Representative Buntin indicated that although no agreement was reached on when and where the building was to be built, agreement was reached on certain interim actions. The subcommittee recommended that separate shop and storage facilities be provided immediately. It was also recommended

that a sufficient number of security officers be hired so that adequate building security could be maintained. It was also suggested that a fund raiser be hired to assist in raising private contributions.

Representative Holderman inquired as to the consideration of alternative uses of the existing facility. Representative Cubit indicated that the agency wanted to keep the Memorial Building. Mr. Rein noted that renovation of the Memorial Building for other uses might be expensive. Senator Doyen instructed the staff to draft the Committee recommendations.

Proposal No. 60 - Employees' Salaries

Mr. Rein indicated that no additional data were available for the Committee. Chairman Doyen and Vice Chairman Lady indicated that salary levels for state employees were generally adequate. Senator Warren inquired whether it was possible to re-classify a position in order for the individual to receive a raise. Mr. Rein indicated that it was possible and that one of the problems was that personnel did not have sufficient staff to conduct annual desk audits. Senator Warren suggested that a continuous on-going review should be made of all classified positions. Representative Lady indicated that the level of inequities that are perceived in the system would depend on who was reviewing the system. The staff was directed to draft a report on the Committee findings.

Ways and Means Trip

Mr. Rein presented a tentative schedule of activities for the trip which is scheduled for the first through the fifth of December.

It was decided that the Committee would meet at 9:00 a.m., November 7, 1975.

Prepared by Robert Haley

Approved by the Committee on:

11-7-75
(Date)

Ross A. Doyen
(Chairman)

ATTACHMENT A

<u>Name</u>	<u>Address</u>	<u>Representing</u>
George Miller	Wichita	Retirement Board
John Dekker	Wichita	City Attorney
Richard La Munyon	Wichita	Retirement Board
Walter Johnson	Topeka	Retired State Public Employees
William E. Nieharde	Topeka	Department of Social and Rehabilitation Services
Ruth Friedrich	Topeka	American Association of University Professors
Cecile B. Roney	Lawrence	Kansas Retired Teachers
Edna L. Golladay	Fort Scott	State Director, National Retired Teachers Association
Mabel Karr	Topeka	Kansas Retired Teachers Association
Hazel Lee Simmons	Lawrence	Member, AARP and NRTA, Legislative State Committee
Murle M. Hayden	Topeka	President, Topeka Area Retired Teachers Association
W. D. Moreland	Hays	Chairman, Kansas Joint State Committee of AARP and NRTA
Marvin P. Forker	Ottawa	Assistant State Director, National Retired Teachers Association
Mrs. C. V. Wright	Topeka	Kansas Retired Teachers Association
Terry Bird	Topeka	Topeka Police Department
Richard Bradshaw	Topeka	KSFFA
John E. Coslett	Wichita	Wichita Fire Department
James A. Todd	Wichita	KSFFA
Tom Pitner	Topeka	Governor's Office
C. P. Welthaufer	2237 Ohio Topeka	
Jack Hawn	Topeka	KPERS
Marshall Crowther	Lawrence	KPERS
John Corkhill	Topeka	KPERS
E. A. Mosher	Topeka	Kansas League of Municipalities

October 22, 1975

MEMORANDUM

TO: Special Committee on Ways and Means
 FROM: Legislative Research Department
 RE: Cost Data on Selected Retirement Act Modifications

The cost data listed below are based on estimated FY 1978 covered payrolls as follows:

School	\$468,786,101
Non-School (State)	233,455,575
Non-School (Local)	139,112,250

(Costs for House Bill No. 2373 are based on estimated FY 1977 covered payrolls which are slightly lower.)

House Bill No. 2409 (Earlier Vesting

	Additional Employer Contributions	
	Annual Percent of Payroll	Annual Amount
<u>Five Years</u>		
School	.058%	\$271,896
Non-School (State)	.045	105,055
Non-School (Local)	.045	62,601
<u>Eight Years</u>		
School	.032%	\$150,012
Non-School (State)	.023	53,695
Non-School (Local)	.023	31,996

House Bill No. 2373 (Post-Retirement Benefit Adjustments)

	<u>Additional Employer Contributions</u>		<u>First Year Benefits</u>	<u>Additional Liability</u>
	<u>Percent of Payroll</u>	<u>Amount</u>		
School	.28%	\$1,207,593	\$ 851,483	\$8,474,700
Non-School (State)	.39	837,639	[1,002,527]	[8,480,000]
Non-School (Local)	.39	499,135		
TIAA	.10	78,338		
KP&F	.21	41,829		

With respect to KSRS annuitants, the additional first year benefit is estimated to total \$1,222,780. The additional liability is estimated to total \$10 million. To fund the additional liability, the measure provides for increasing the annual State General Fund level payment from \$10 million to \$11,500,000 for the balance of the ten-year level funding program. The above measure provides no adjustments for persons retiring after January 1, 1974.

First Day Coverage

	<u>Additional Employer Contributions</u>	
	<u>Percent of Payroll</u>	<u>Amount</u>
Non-School (State)	--	\$1,275,476
Non-School (Local)	--	962,154

Modifications in Early Retirement Benefit Formula
(3% Reduction Per Year)

	<u>Additional Employer Contributions</u>	
	<u>Annual Percent of Payroll</u>	<u>Annual Amount</u>
School	.5%	\$2,343,931
Non-School (State)	.5%	1,167,278
Non-School (Local)	.5%	695,562

Extension of Option A Benefit to Survivors of Members at
Least 55 Years of Age with Ten Credited Years of Service

	Additional Employer Contributions	
	Annual Percent of Payroll	Annual Amount
School	1.0%	\$4,687,861
Non-School (State)	1.1%	2,568,011
Non-School (Local)	1.1%	1,530,235

(Cost figures are based on 3% reduction per year
for early retirement.)

THOMAS L. WANDS, JR., Chairman
YMOND GOETZ, Vice-chairman
VIRGIL A. BASGALL
R. CHARLES CLEVINGER
THOMAS W. ROSS
RICHARD B. HANGER
W. L. PARKER, JR.



ATTACHMENT C

PUBLIC EMPLOYEES RETIREMENT SYSTEM

400 First National Bank Tower
One Townsite Plaza
Topeka, Kansas 66603

October 15, 1975

Senator Ross Doyen
Chairman, Special Interim Ways and Means
Committee
Statehouse
Topeka, Kansas 66612

Dear Senator Doyen:

Per the request of your committee, the Retirement System has developed statistics regarding House Concurrent Resolution 2019 which concerns the Kansas Public Employees Retirement System and the State School Retirement System with special emphasis on certain retirement benefit adjustments.

Computer programs were developed to extract statistical data on both active school members and inactive vested school members, and also on current KPERS school retirants. This information was forwarded to the Martin E. Segal Company on October 14 to develop actuarial cost figures; however, I thought I would give you some information regarding these individuals that is currently available.

As of October 14 there are 2,776 KPERS school retirants who would be better off if their retirement benefits were computed using the present formula under the Kansas School Retirement System; i.e., \$6.50 per year of service with a minimum of 10 years and a maximum of 35 years. The figures indicate that the total monthly benefit for these individuals would increase \$99,784.54 for a total first year benefit increase of approximately \$1.2 million dollars.

As pointed out above, the system also developed statistical information on active and inactive vested school members who, under the provisions of the merger legislation, will be entitled to the greater of the two benefit calculations at the time they retired. This data indicates that presently there are 6,649 active school employees and 576 inactive vested employees who would be entitled to greater benefits under the present school retirement formula. The increased benefits for these individuals would amount to over \$3.8 million dollars annually. It should be pointed out that these individuals would not be retiring in the same year; consequently, this is not a true annual cost figure.

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Senator Ross Doyen
October 15, 1975

Our actuaries have indicated it will take a few weeks before they can develop total liability figures for these individuals; however, I trust the above will be of some value to you and your committee at this point in time.

If you have any questions regarding the above or if I can be of further assistance in any way, please let me know.

Very truly yours,



John K. Corkhill
Executive Secretary

JKC:JLH:gn

October 21, 1975

MEMORANDUM

TO: Special Committee on Ways and Means

FROM: Legislative Research Department

RE: Supplemental Information on Proposal No. 56 -
Employment of Attorneys by State Agencies

Attached hereto, as the Committee requested, is a breakdown of actual FY 1975 costs of legal services for select executive branch agencies. Costs are reflected for both salaried positions and contract attorneys.

In addition, the Committee desired a cost allocation of the services provided by the Attorney General's staff to the agencies. A request was made to the Financial Administrator of the Office of the Attorney General for that information. However, at the time the attached report was prepared, the information had not been received.

Legal Services to Executive Agencies

Agency	Positions		FY 1975 Expenditures	
	Unclassified	Classified	Base Salaries	Contract
Board of Agriculture	2.0	--	\$ 40,735	\$ --
Commission on Civil Rights	2.0	--	33,245	5,500
Bank Commissioner	1 part time	--	4,226	--
Registration and Examination of Architects	--	--	--	1,600
Board of Healing Arts	1 part time	--	7,700	--
Corporation Commission	6.3	--	113,929	77,071
Dental Board	--	--	--	6,495
Department of Administration	1.0	--	21,299	--
Employment Security Division	--	10.0*	144,044	236
Forestry, Fish, and Game Commission	1.0	--	18,250	--
Governmental Ethics Commission	1.0	--	13,696	--
Health and Environment	1.0	--	23,676	41,430
Highway Commission (Department of Transportation)	15.0	1.0	255,011	128,894
Department of Economic Development	1.0	--	13,999	--
Insurance Department	4.0	--	50,291	41,057
Industrial Reformatory	1.0	--	10,806	--
State Penitentiary	1.0	--	12,584	--
Department of Corrections	1.0	--	14,138	--
Kansas Public Employees Retirement System	--	1.0	19,476	--
Board of Nursing	--	--	--	6,880
Board of Optometry	--	--	--	9,674
Board of Pharmacy	--	--	--	10,571
Public Employees Relations Board	--	--	--	5,480
Real Estate Commission	1 part time	--	2,550	--
Department of Revenue	15.5	--	287,064	250
Secretary of State	2.0	--	32,128	--

Legal Services to Executive Agencies

<u>Agency</u>	<u>Positions</u>		<u>FY 1975 Expenditures</u>	
	<u>Unclassified</u>	<u>Classified</u>	<u>Base Salaries</u>	<u>Contract</u>
Department of Social and Rehabilitation Services	--	15.0	\$237,738	\$ --
Department of Education	1.0	--	19,476	14,437
Kansas State University	.5	--	12,000	--
University of Kansas	.7	--	19,600	--
University of Kansas Medical Center	1.0**	--	21,500	109,143
Emporia Kansas State College	--	--	--	4,006
Kansas State College of Pittsburg	--	--	--	7,519
Wichita State University	--	--	--	4,141
Board of Regents	--	--	--	9,996
Workmen's Compensation	8.0*	--	138,730	--
Total	<u>66.0</u>	<u>27.0</u>	<u>\$1,567,891 ****</u>	<u>\$484,380</u>
	plus 3 part time			

* Two appeal referee positions and eight attorneys

** Two assistant directors and six examiners - all required to be attorneys

*** Also has teaching duties - appointed by Attorney General

**** Does not include fringe benefit costs. Assuming a 13.5 percent cost for fringe benefits, the cost of the 93 equivalent full-time positions would be \$1,779,556.

October 13, 1975

MEMORANDUM

TO: Special Committee on Ways and Means
FROM: Legislative Research Department
RE: Proposal No. 58 - Review of Advisory Committees

Subject of Study

The House Ways and Means Committee adopted a motion requesting the Legislative Coordinating Council to assign an interim study committee responsibility for reviewing the perceived proliferation of advisory committees. The Special Committee on Ways and Means' first concern was to establish an inventory of advisory bodies to state agencies. This task encountered the problem of determining how much policy or decision-making responsibilities a body could have and still be considered advisory¹ and the problem of identifying the existence of advisory bodies. Even though the subject has been studied in the past, inventories have not been updated and central records of the creation and discontinuation of advisory bodies have not been maintained. The Committee was able to minimize these difficulties by requesting selected agencies to provide information on advisory bodies under their jurisdiction. While this did not provide a totally comprehensive or completely uniform inventory, it did provide a workable survey.

Background

The Committee was able to identify five major types of authority for establishing advisory bodies. The first type results from many federal programs which require the establishment of state advisory bodies before the state can receive any federal funds. The Library Service and Construction Act Advisory Council is an example of this sort of body. The Federal Register, Vol. 39, No. 232, p. 41713, Sec. 130.8 (a) provides an illustration of this type of federal mandate:

"Each state which desires to receive funds under the Act and the regulations in this part for any fiscal year shall establish a state advisory council on libraries; and shall submit with the state plan for each fiscal year a certification with respect to that establishment ..."

¹ The functions of the Professional Teaching Practices Commission (K.S.A. 72-8506) are an example.

A second type of authority for the establishment of advisory bodies is derived from the agency's general authority to meet program responsibilities set up by the Legislature and the executive branch. The University of Kansas provides examples of such a committee. The School of Business Advisory Board allows the college to receive input from 70 interested parties at no cost to the state. Most advisory bodies of this type are characterized by very low expenses, if any at all.

The third type of establishment authority is the executive order. This advisory body can continue in existence for many years. An example of this longevity is the Kansas Apprenticeship Council which was created by an executive order on January 25, 1941. The current policy of legislative review of executive reorganization orders provided an opportunity for legislative evaluation of recently created advisory bodies, such as the Advisory Commission to the Kansas Department of Economic Development.

The fourth type of authority is a general statutory power to establish advisory bodies that are believed to be necessary. The Department of Transportation has this authority under L. 1975, Ch. 426, Sec. 18, which states:

"The Secretary of Transportation may create advisory boards, commissions or committees with the approval of the governor..."

The Department of Social and Rehabilitation Services has this type of general authority (K.S.A. 1974 Supp. 75-5313). However, the Governor must recommend that the committee be created. The State Fire Marshal has the authority to appoint advisory committees without the Governor's approval, but members must serve without compensation (K.S.A. 31-135).

The fifth classification of authority is a statutory provision establishing a specific advisory body. This type of statutory provision may give general requirements for determining the number of meetings in a year or it may set a minimum number of meetings. The Committee expressed concern that a policy which set a minimum number of meetings could result in expenditures that are not productive. The Committee also determined that some agencies are not meeting the required number of times.

The Commission reviewed the actual FY 1975 and estimated FY 1977 expenditures for the responding advisory bodies with specific statutory directions. The removal of compensation for most advisory body members (L. 1975, Ch. 418, Sec. 29) is expected to lower actual expenditures in the future. However, the FY 1977 agencies' estimates showed an increase over actual FY 1975 expenditures, partially because the estimates may be based on all members attending all meetings. The estimates also may have been based on an increase in the number of meetings. The survey provided the following table:

	FY 1975 <u>Actual</u>	FY 1977 <u>Estimated</u>
General Fund	\$ 65,720	\$ 87,502
Special Fund	47,820	104,407
Total	<u>\$113,540</u>	<u>\$191,909</u>

Committee Recommendations

The Committee determined that a policy evaluation of the need for and the use of advisory bodies could best be based on a legislative review of the perceived usefulness of the advisory body in the context of the overall agency programs. It was also determined that the budget review procedures used by the Senate and House Ways and Means Committees would provide an efficient vehicle for this detailed legislative review. The Committee thus recommends that both the Senate and House Ways and Means Committees conduct such a review, giving specific attention to the need to continue to mandate a minimum number of meetings and the usefulness of those advisory bodies requiring significant expenditures.