

Senate Subcommittee Report

Agency: Board of Mortuary Arts

Bill No. --

Bill Sec. --

Analyst: Hodish

Analysis Pg. No. --

Budget Page No. 454

Expenditure Summary	Agency Estimate FY 2015	Governor Recommendation FY 2015	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	289,553	292,002	0
Subtotal	\$ 289,553	\$ 292,002	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 289,553	 \$ 292,002	 \$ 0
 FTE positions	 3.0	 3.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	3.0	3.0	0.0

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.

Governor's 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.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation in FY 2015.

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Expenditure Summary	Agency Request FY 2016	Governor Recommendation FY 2016	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	326,757	309,481	0
Subtotal	\$ 326,757	\$ 309,481	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 326,757	 \$ 309,481	 \$ 0
 FTE positions	 3.0	 3.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	3.0	3.0	0.0

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.

Governor's 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.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation for FY 2016.

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Expenditure Summary	Agency Request FY 2017	Governor Recommendation FY 2017	Senate Subcommittee Adjustments
Operating Expenditures:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	340,845	323,392	0
Subtotal	\$ 340,845	\$ 323,392	\$ 0
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0
Subtotal	\$ 0	\$ 0	\$ 0
 TOTAL	 \$ 340,845	 \$ 323,392	 \$ 0
 FTE positions	 3.0	 3.0	 0.0
Non FTE Uncl. Perm. Pos.	0.0	0.0	0.0
TOTAL	3.0	3.0	0.0

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.

Governor's 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.

Senate Subcommittee Recommendation

The **Subcommittee** concurs with the Governor's recommendation for FY 2017.