

BOARD OF MORTUARY ARTS

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| | Actual FY 2020 | Agency Est. FY 2021 | Gov. Rec. FY 2021 | Agency Req. FY 2022 | Gov. Rec. FY 2022 | Agency Req. FY 2023 | Gov. Rec. FY 2023 |
|--------------------------------|-------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|
| Operating Expenditures: | | | | | | | |
| State General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Funds | 292,427 | 325,571 | 325,571 | 304,038 | 304,038 | 308,394 | 308,394 |
| <i>Subtotal</i> | <i>\$ 292,427</i> | <i>\$ 325,571</i> | <i>\$ 325,571</i> | <i>\$ 304,038</i> | <i>\$ 304,038</i> | <i>\$ 308,394</i> | <i>\$ 308,394</i> |
| Capital Improvements: | | | | | | | |
| State General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Subtotal</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ 0</i> | <i>\$ 0</i> |
| TOTAL | \$ 292,427 | \$ 325,571 | \$ 325,571 | \$ 304,038 | \$ 304,038 | \$ 308,394 | \$ 308,394 |

Percentage Change:

| | | | | | | | |
|------------------------|-------|------|------|-------|-------|------|------|
| Operating Expenditures | | | | | | | |
| State General Fund | -- % | -- % | -- % | -- % | -- % | -- % | -- % |
| All Funds | (0.6) | 11.3 | 11.3 | (6.6) | (6.6) | 1.4 | 1.4 |
| FTE Positions | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

For purposes of this analysis, full-time equivalent (FTE) positions include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.

AGENCY OVERVIEW

The State 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 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.

Also 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 individuals with pre-arranged funeral agreements 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.

During the **2015 Session**, the Legislature approved an increase to the Executive Secretary's salary by \$4,355 in fiscal year (FY) 2015, \$5,212 for FY 2016, and \$5,264 for FY 2017.

During the **2019 Session**, the Legislature approved an increase of \$21,469, all from special revenue funds, for FY 2020. From this increase, \$6,996 was for increases to salaries, \$500 was for an Official Hospitality account within the Board of Mortuary Arts Fee Fund, and \$14,000 was to pay legal fees to the Office of the Kansas Attorney General. The fees for the Office of the Kansas Attorney General represent a change in state accounting methods and do not reflect an initial or increased usage of services by the Board of Mortuary Arts.

BUDGET SUMMARY AND KEY POINTS

FY 2021 Agency Estimate

The **agency requests** an FY 2021 revised estimate of \$325,571, all from the Mortuary Arts Fee Fund, and 3.0 FTE

positions. The revised estimate is the same as the amount approved by the 2020 Legislature.

FY 2021 Governor Recommendation

The **Governor** concurs with the agency's revised estimate.

FY 2022 Agency Request

The **agency** requests an FY 2022 estimate of \$304,038, all from the Mortuary Arts Fee Fund, and 3.0 FTE positions. This estimate is a decrease of \$21,533, or 6.6 percent, below the

agency's FY 2021 revised estimate. The decrease better reflects anticipated expenditures and a reduction in salary.

FY 2022 Governor Recommendation

The **Governor** concurs with the agency's request.

FY 2023 Agency Request

The **agency** requests an FY 2023 estimate of \$308,394, all from the Mortuary Arts Fee Fund, and 3.0 FTE positions. This revised estimate is a increase of \$1,326, or 0.6 percent, above

the FY 2022 request. The increase is associated with anticipated expenditures in Salaries and Wages, Contractual Services, and Commodities.

FY 2023 Governor Recommendation

The **Governor** concurs with the agency's request.

PERFORMANCE MEASURES

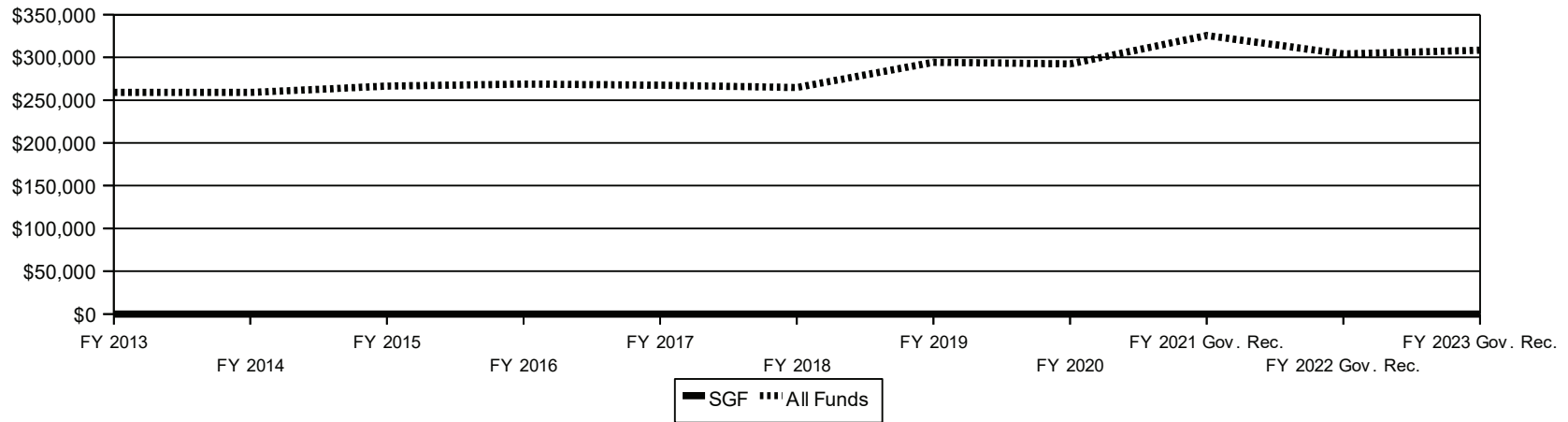
The 2016 Legislature passed HB 2739, which outlined a three-year process for state agencies to develop and implement a system of performance budgeting using outcome measures to evaluate program effectiveness. Measures to evaluate agency-wide performance are presented below. Additional measures to evaluate specific programs appear in the relevant program sections.

| PERFORMANCE MEASURES | | | | | | |
|--|-------------------|-------------------|----------------------|-------------------|----------------------|----------------------|
| Measure | Actual FY 2018 | Actual FY 2019 | Gov. Rec. FY 2020 | Actual FY 2020 | Gov. Rec. FY 2021 | Gov. Rec. FY 2022 |
| Number of Complaints Received | 38 | 28 | 42 | 20 | 25 | 30 |
| Number of Current Licenses on File | 2,168 | 2,170 | 2,173 | 2,140 | 2,160 | 2,165 |
| Percent of Investigations that result in Disciplinary Action | 45.0 % | 59.0 % | 50.0 % | 60.0 % | 65.0 % | 65.0 % |
| Percent of Complaints Requiring Investigation that Result in Finding of Any Possible Violations* | 40.0 % | 54.0 % | 40.0 % | 35.0 % | 45.0 % | 40.0 % |
| Agency Expenditures | | | | | | |
| All Funds (Dollars in Thousands) | \$ 264.8 | \$ 294.3 | \$ 325.9 | \$ 292.4 | \$ 325.6 | \$ 304.0 |
| FTE Positions | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

*The Governor's Office does not utilize this measure for evaluation purposes.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2013 – FY 2023



| Fiscal Year | SGF | Percent Change | All Funds | Percent Change | FTE |
|--------------------|------|----------------|------------|----------------|-----|
| 2013 | \$ 0 | -- % | \$ 259,055 | (5.2)% | 3.0 |
| 2014 | 0 | -- | 259,020 | (0.0) | 3.0 |
| 2015 | 0 | -- | 266,484 | 2.9 | 3.0 |
| 2016 | 0 | -- | 268,835 | 0.9 | 3.0 |
| 2017 | 0 | -- | 267,511 | (0.5) | 3.0 |
| 2018 | 0 | -- | 264,815 | (1.0) | 3.0 |
| 2019 | 0 | -- | 294,312 | 11.1 | 3.0 |
| 2020 | 0 | -- | 292,427 | (0.6) | 3.0 |
| 2021 Gov. Rec. | 0 | -- | 325,571 | 11.3 | 3.0 |
| 2022 Gov. Rec. | 0 | -- | 304,038 | (6.6) | 3.0 |
| 2023 Gov. Rec. | 0 | -- | 308,394 | 1.4 | 3.0 |
| Eleven-Year Change | \$ 0 | -- % | \$ 49,339 | 19.0 % | 0.0 |

Summary of Operating Budget FY 2020 – FY 2022

| | Actual 2020 | Agency Estimate | | | | Governor's Recommendation | | | |
|--|-------------------|---------------------|--------------------|--------------------------------|---------------------------------|---------------------------|-------------------|--------------------------------|---------------------------------|
| | | Estimate FY 2021 | Request FY 2022 | Dollar Change from FY 21 | Percent Change from FY 21 | Rec. FY 2021 | Rec. FY 2022 | Dollar Change from FY 21 | Percent Change from FY 21 |
| By Program: | | | | | | | | | |
| Administration | \$ 292,427 | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6) % | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6)% |
| By Major Object of Expenditure: | | | | | | | | | |
| Salaries and Wages | \$ 220,388 | \$ 227,366 | \$ 213,118 | \$ (14,248) | (6.3) % | \$ 227,366 | \$ 213,118 | \$ (14,248) | (6.3)% |
| Contractual Services | 66,539 | 88,730 | 82,370 | (6,360) | (7.2) | 88,730 | 82,370 | (6,360) | (7.2) |
| Commodities | 4,044 | 8,475 | 7,550 | (925) | (10.9) | 8,475 | 7,550 | (925) | (10.9) |
| Capital Outlay | 1,456 | 1,000 | 1,000 | 0 | 0.0 | 1,000 | 1,000 | 0 | 0.0 |
| Debt Service | 0 | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| <i>Subtotal - Operations</i> | \$ 292,427 | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6) % | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6)% |
| Aid to Local Units | 0 | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| Other Assistance | 0 | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| TOTAL | \$ 292,427 | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6) % | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6)% |
| Financing: | | | | | | | | | |
| State General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | -- % | \$ 0 | \$ 0 | \$ 0 | -- % |
| Mortuary Arts Fee Fund | 292,427 | 325,571 | 304,038 | (21,533) | (6.6) | 325,571 | 304,038 | (21,533) | (6.6) |
| TOTAL | \$ 292,427 | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6) % | \$ 325,571 | \$ 304,038 | \$ (21,533) | (6.6)% |

Summary of Operating Budget FY 2022 – FY 2023

| | Agency Estimate | | | | Governor's Recommendation | | | |
|--|--------------------|--------------------|--------------------------------|---------------------------------|---------------------------|-------------------|--------------------------------|---------------------------------|
| | Request FY 2022 | Request FY 2023 | Dollar Change from FY 22 | Percent Change from FY 22 | Rec. FY 2022 | Rec. FY 2023 | Dollar Change from FY 22 | Percent Change from FY 22 |
| By Program: | | | | | | | | |
| Administration | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % |
| By Major Object of Expenditure: | | | | | | | | |
| Salaries and Wages | \$ 213,118 | \$ 214,444 | \$ 1,326 | 0.6 % | \$ 213,118 | \$ 214,444 | \$ 1,326 | 0.6 % |
| Contractual Services | 82,370 | 85,175 | 2,805 | 3.4 | 82,370 | 85,175 | 2,805 | 3.4 |
| Commodities | 7,550 | 7,775 | 225 | 3.0 | 7,550 | 7,775 | 225 | 3.0 |
| Capital Outlay | 1,000 | 1,000 | 0 | 0.0 | 1,000 | 1,000 | 0 | 0.0 |
| Debt Service | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| <i>Subtotal - Operations</i> | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % |
| Aid to Local Units | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| Other Assistance | 0 | 0 | 0 | -- | 0 | 0 | 0 | -- |
| TOTAL | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % |
| Financing: | | | | | | | | |
| State General Fund | \$ 0 | \$ 0 | \$ 0 | -- % | \$ 0 | \$ 0 | \$ 0 | -- % |
| Mortuary Arts Fee Fund | 304,038 | 308,394 | 4,356 | 1.4 | 304,038 | 308,394 | 4,356 | 1.4 |
| TOTAL | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % | \$ 304,038 | \$ 308,394 | \$ 4,356 | 1.4 % |

BUDGET OVERVIEW

A. FY 2021 – Current Year

Adjustments to Approved State General Fund Budget

The agency's revised estimate does not include any State General Fund (SGF) expenditures.

| | CHANGE FROM APPROVED BUDGET | | | | |
|--------------------|------------------------------------|-------------------------------|-----------------------------------|-----------------------------|-------------------------------------|
| | Legislative Approved FY 2021 | Agency Estimate FY 2021 | Agency Change from Approved | Governor Rec. FY 2021 | Governor Change from Approved |
| State General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| All Other Funds | 325,571 | 325,571 | 0 | 325,571 | 0 |
| TOTAL | \$ 325,571 | \$ 325,571 | \$ 0 | \$ 325,571 | \$ 0 |
| FTE Positions | 3.0 | 3.0 | 0.0 | 3.0 | 0.0 |

The **agency** requests an FY 2021 revised estimate of \$325,571, all from the Mortuary Fee Fund, and 3.0 FTE positions. The revised estimate is the same as the amount approved by the 2020 Legislature. While the overall revised estimate is unchanged, there were budgetary changes within the major categories of expenditures described below:

- **Salaries and Wages.** The revised estimate includes \$227,366 for salaries and wages. This is an increase of \$4,730, or 2.1 percent, above the amount approved by the 2020 Legislature. This increase is due to the overlap between the

retiring executive secretary and the newly hired executive secretary;

- **Contractual Services.** The revised estimate includes \$88,730 for contractual services. This is a decrease of \$4,730, or 5.1 percent, below the amount approved by the 2020 Legislature. This decrease is to better reflect anticipated expenditures;

- **Commodities.** The revised estimate includes \$8,475 for commodities. This is the same as the amount approved by the 2020 Legislature; and
- **Capital Outlay.** The revised estimate includes \$1,000 for capital outlay. This is the same as the

amount approved by the 2020 Legislature. Capital outlay expenditures are for the replacement of agency computers.

The **Governor** concurs with the agency's revised FY 2021 estimate.

B. FY 2022 – Budget Year

| FY 2022 OPERATING BUDGET SUMMARY | | | |
|---|--------------------|------------------------------|------------|
| | Agency Request | Governor's Recommendation | Difference |
| Total Request/Recommendation | \$ 304,038 | \$ 304,038 | \$ 0 |
| FTE Positions | 3.0 | 3.0 | 0.0 |
| Change from FY 2021: | | | |
| <i>Dollar Change:</i> | | | |
| State General Fund | \$ 0 | \$ 0 | |
| All Other Funds | (21,533) | (21,533) | |
| TOTAL | \$ (21,533) | \$ (21,533) | |
| <i>Percent Change:</i> | | | |
| State General Fund | 0.0 % | 0.0 % | |
| All Other Funds | (6.6) | (6.6) | |
| TOTAL | (6.6) % | (6.6) % | |
| Change in FTE Positions | 0.0 | 0.0 | |

The **agency** requests FY 2022 operating expenditures of \$304,038, all from the Mortuary Arts Fee Fund, and 3.0 FTE positions. The agency's FY 2022 request is a decrease of \$21,533, or 6.6 percent, below the agency's FY 2021 revised estimate. The decrease better reflects anticipated expenditures and a reduction in salary expenditures. Details by major category of expenditure include:

- **Salaries and Wages.** The FY 2022 request includes \$213,118 for salaries and wages, which is a decrease of \$14,248, or 6.3 percent, below the FY 2021 revised estimate. This decrease is due to a reduction in salary for the executive secretary;

- **Contractual Services.** The FY 2022 request includes \$82,370 for contractual services. This is a decrease of \$6,360, or 7.2 percent, below the FY 2021 revised estimate. This decrease is due to the agency budgeting less for travel and other services;
- **Commodities.** The FY 2022 request includes \$7,550 for commodities. This is a decrease of \$925, or 10.9 percent, below the FY 2021 revised

estimate. This decrease is to better reflect anticipated office and data supply expenditures; and

- **Capital Outlay.** The FY 2022 request includes \$1,000 for capital outlay. This is the same as the FY 2021 revised estimate. The requested amount is due to computer equipment replacement.

The **Governor** concurs with the agency's FY 2022 request.

C. FY 2023 – Budget Year

| FY 2023 OPERATING BUDGET SUMMARY | | | |
|---|-------------------|------------------------------|------------|
| | Agency Request | Governor's Recommendation | Difference |
| Total Request/Recommendation | \$ 308,394 | \$ 308,394 | \$ 0 |
| FTE Positions | 3.0 | 3.0 | 0.0 |
| Change from FY 2022: | | | |
| <i>Dollar Change:</i> | | | |
| State General Fund | \$ 0 | \$ 0 | |
| All Other Funds | 4,356 | 4,356 | |
| TOTAL | \$ 4,356 | \$ 4,356 | |
| <i>Percent Change:</i> | | | |
| State General Fund | -- % | 0.0 % | |
| All Other Funds | 1.4 | 1.4 | |
| TOTAL | 1.4 % | 1.4 % | |
| Change in FTE Positions | 0.0 | 0.0 | |

The **agency** requests FY 2023 operating expenditures of \$308,394, all from the Mortuary Arts Fee Fund, and 3.0 FTE positions. The FY 2023 request is an increase of \$4,356, or 1.4 percent, above the agency's FY 2022 request. The increase better reflects anticipated expenditures. Details by major category of expenditure include:

- **Salaries and Wages.** The FY 2023 request includes \$214,444 for salaries and wages. This is an increase of \$1,326, or 0.6 percent, above the

agency's FY 2022 request. This increase better reflects anticipated expenditures and inflation;

- **Contractual Services.** The FY 2023 request includes \$85,175 for contractual services. This is an increase of \$2,805, or 3.4 percent, above the agency's FY 2022 request. This increase is to better reflect anticipated expenditures;

- **Commodities.** The FY 2023 request includes \$7,775 for commodities. This is an increase of \$225, or 3.0 percent, above the agency's FY 2022 request. This increase is to better reflect anticipated expenditures; and

Capital Outlay. The FY 2023 request includes \$1,000 for capital outlay. This is the same as the amount approved by the 2022 Legislature.

The **Governor** concurs with the agency's FY 2023 request.

Governor's Recommended Salary and Wage Adjustments

For FY 2022, the Governor recommends adding \$31.5 million, including \$11.3 million SGF, for a 2.5 percent state employee base pay adjustment. The plan would increase salaries for classified and unclassified employees in the Executive Branch, Legislative Branch, and Judicial Branch. Legislative and elected officials would be excluded from this salary adjustment. The funds would be appropriated to and certified for distribution by the State Finance Council if approved. Employees of state universities are also not included in the proposed pay plan; however, the Governor recommends adding \$10.4 million, all SGF, to the university operating grants. This amount is equivalent to what the pay plan would have provided for university employees, but the funds are included in the Kansas Board of Regents budget for use at their discretion.

Longevity Bonus Payments. In FY 2021, 2022 and for FY 2023, 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 2021 payment is \$3.0 million, including \$1.1 million SGF. For FY 2022, the estimated cost is \$3.1 million, including \$1.1 million SGF. **For this agency, FY 2021 longevity payments total \$1,000, including \$0 SGF, and FY 2022 longevity payments total \$1,000, including \$0 SGF, and FY 2023 longevity payments total \$1,000, including \$0 SGF.**

Kansas Public Employees Retirement System (KPERs). The employer retirement contribution rate, including Death and Disability contributions, for the KPERs State and School Group is scheduled to be 14.23 percent in FY 2021 and 15.09 percent for FY 2022. The

FY 2021 rate excludes the 1.0 percent KPERs Death and Disability contribution that is currently subject to a moratorium described below.

The Governor recommends the KPERs State and School Group be reamortized. The current amortization period was set by the Legislature in 1993 for 40 years. The Governor proposes the new amortization be set for 25 years beginning in FY 2022, an extension of 10 years to the current plan. Reamortization would reduce employer contributions for the KPERs State and School Group in the short term. It is estimated that resetting the amortization period to 25 years could produce budget savings of \$177.3 million, including \$158.7 million SGF, for FY 2022. The Governor's recommendation would also incorporate \$25.8 million in KPERs layering payments into the amortization schedules. **No savings from this policy are currently included in this agency's budget.**

KPERs Death and Disability Group Insurance Fund. During FY 2021, a moratorium on employer contributions to the KPERs Death and Disability Group Insurance Fund was in effect. The fund had a sufficient balance to suspend payments on a temporary basis without affecting employee benefits. The moratorium was implemented *via* the Governor's allotment authority; therefore, the Legislative and Judicial branches are currently excluded from the moratorium. The total savings for the moratorium are estimated at \$46.7 million in contributions from the SGF. Included in this amount were savings of approximately \$40.3 million from KPERs School Group contributions in the Kansas State Department of Education budget. No similar moratorium is proposed for FY 2022, requiring the addition of \$46.7 million to annualize the payments for the full fiscal year.

Funding Sources

| Funding Source | Agency Req. Percent of Total FY 2022 | Gov. Rec. Percent of Total FY 2022 | Agency Req. Percent of Total FY 2023 | Gov. Rec. Percent of Total FY 2023 |
|------------------------|--|--|--|--|
| State General Fund | 0.0 % | 0.0 % | 0.0 % | 0.0 % |
| Mortuary Arts Fee Fund | 100.0 | 0.0 | 100.0 | 0.0 |
| TOTAL | 100.0 % | 100.0 % | 100.0 % | 100.0 % |

(Note: Totals may not add due to rounding.)

Mortuary Arts Fee Fund Analysis

The State Board of Mortuary Arts is a fee-funded agency funded solely by the Board of Mortuary Arts Fee Fund. Pursuant to KSA 65-1718, revenues deposited into the Fee Fund include those from the issuance and renewal of licenses; administration of exams for funeral directors and assistant funeral directors; sale of rule books, lists, and duplicate licenses; and continuing education programming.

The 2019 Legislature created an Official Hospitality Account within the Mortuary Arts Fee Fund. This account is used by the agency to pay for food and beverages during events such as committee meetings and licensure exams.

KSA 75-3170a(a) provides that 90.0 percent of incoming revenues are retained by the agency and 10.0 percent are deposited into the State General Fund, up to a maximum of \$100,000 per fiscal year per fund.

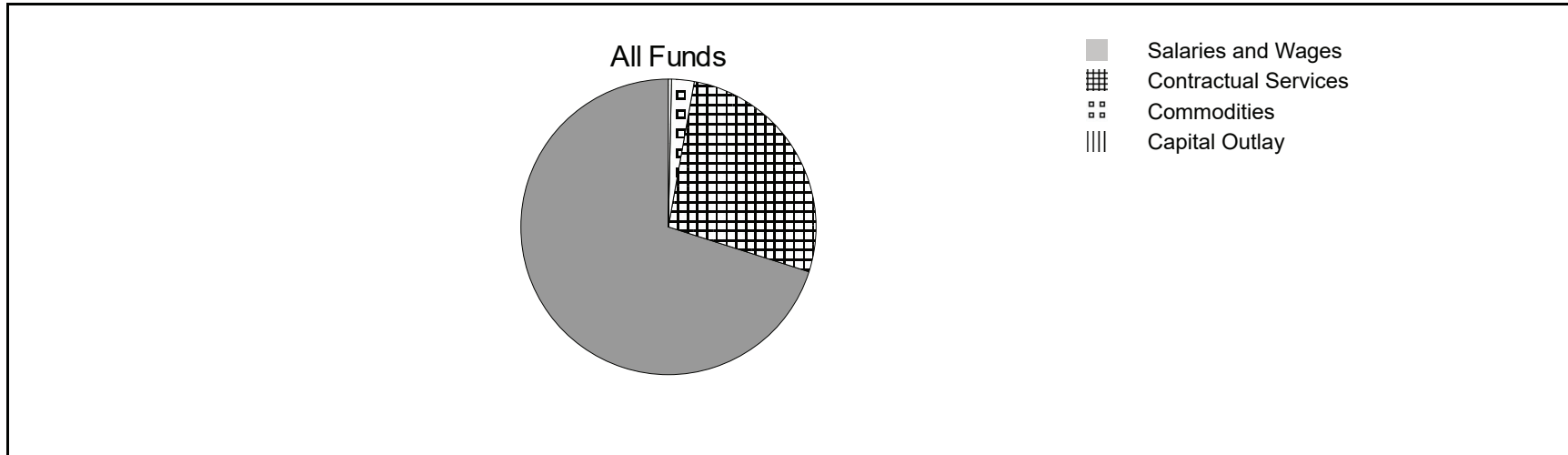
| Resource Estimate | Actual FY 2020 | Agency Estimate FY 2021 | Governor Rec. FY 2021 | Agency Request FY 2022 | Governor Rec. FY 2022 | Agency Request FY 2023 | Governor Rec. FY 2023 |
|---|----------------------------|-------------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Balance | \$ 304,922 | \$ 291,220 | \$ 291,220 | \$ 208,090 | \$ 208,090 | \$ 190,116 | \$ 190,116 |
| Revenue | 278,725 | 242,441 | 242,441 | 286,064 | 286,064 | 242,441 | 242,441 |
| Transfers in | 11 | 500 | 500 | 500 | 500 | 500 | 500 |
| <i>Funds Available</i> | <u>\$ 583,658</u> | <u>\$ 534,161</u> | <u>\$ 534,161</u> | <u>\$ 494,654</u> | <u>\$ 494,654</u> | <u>\$ 433,057</u> | <u>\$ 433,057</u> |
| Less: | | | | | | | |
| Expenditures | \$ 292,427 | \$ 325,571 | \$ 325,571 | \$ 304,038 | \$ 304,038 | \$ 308,394 | \$ 308,394 |
| Transfers Out | 11 | 500 | 500 | 500 | 500 | 500 | 500 |
| Off-Budget Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Balance | <u>\$ 291,220</u> | <u>\$ 208,090</u> | <u>\$ 208,090</u> | <u>\$ 190,116</u> | <u>\$ 190,116</u> | <u>\$ 124,163</u> | <u>\$ 124,163</u> |
| Ending Balance as Percent of Expenditures | 99.6% | 63.9% | 63.9% | 62.5% | 62.5% | 40.3% | 40.3% |
| Month Highest Ending Balance | \$ <u>307,880</u> April | \$ <u>278,712</u> July | \$ <u>278,712</u> July | \$ <u>203,457</u> April | \$ <u>203,457</u> April | \$ <u>179,401</u> July | \$ <u>179,401</u> July |
| Month Lowest Ending Balance | \$ 283,914 August | \$ 204,081 May | \$ 204,081 May | \$ 184,227 November | \$ 184,227 November | \$ 118,812 May | \$ 118,812 May |

BOARD OF MORTUARY ARTS LICENSURE FEES

| License | Current Fee | Statutory Limit |
|---|----------------|--------------------|
| Embalmer endorsement application fee | \$ 350 | \$ 500 |
| Embalmer reciprocity application fee | 350 | 500 |
| Funeral director examination fee | 200 | 400 |
| Funeral director reciprocity application fee | 350 | 500 |
| Embalmer/funeral director reciprocity application fee | 350 | 500 |
| Assistant funeral director application fee | 150 | 300 |
| Assistant funeral director examination fee | 50 | 300 |
| Embalmer license and renewal fee | 168 | 350 |
| Funeral director license and renewal fee | 228 | 450 |
| Crematory operator license and renewal fee | 50 | 200 |
| Assistant funeral director license and renewal fee | 180 | 400 |
| Apprentice embalmer registration fee | 100 | 250 |
| Funeral establishment license fee | 650 | 1,000 |
| Branch establishment license fee | 650 | 1,000 |
| Crematory license fee | 650 | 1,000 |
| Crematory renewal fee | 650 | 1,000 |
| Funeral establishment/crematory license fee | 950 | 1,500 |
| Funeral establishment/crematory renewal fee | 950 | 1,500 |
| Branch establishment/crematory license fee | 950 | 1,500 |
| Branch establishment/crematory renewal fee | 950 | 1,500 |
| Duplicate license | 15 | 30 |
| Rule book | 5 | 20 |
| Continuing education program sponsor application | 0 | 25 |
| Continuing education program license application | 0 | 25 |

CATEGORY DETAIL

EXPENDITURES BY CATEGORY — GOVERNOR'S FY 2022 RECOMMENDATION



| Category | Gov. Rec. All Funds FY 2022 | Percent of Total | Gov. Rec. SGF FY 2022 | Percent of Total |
|----------------------|-----------------------------------|---------------------|-----------------------------|---------------------|
| Salaries and Wages | \$ 213,118 | 70.1 % | \$ 0 | -- % |
| Contractual Services | 82,370 | 27.1 | 0 | -- |
| Commodities | 7,550 | 2.5 | 0 | -- |
| Capital Outlay | 1,000 | 0.3 | 0 | -- |
| TOTAL | \$ 304,038 | 100.0 % | \$ 0 | 100.0 % |

FTE POSITIONS BY PROGRAM FY 2020 – FY 2023

| <u>Program</u> | <u>Actual FY 2020</u> | <u>Agency Est. FY 2021</u> | <u>Gov. Rec. FY 2021</u> | <u>Agency Req. FY 2022</u> | <u>Gov. Rec. FY 2022</u> | <u>Agency Req. FY 2023</u> | <u>Gov. Rec. FY 2023</u> |
|----------------|---------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------------|------------------------------|
| Administration | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |

(*Note:* For purposes of this analysis, full-time equivalent (FTE) positions include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.)