

Kansas State Board of Mortuary Arts

Expenditure	Actual FY 2021	Approved FY 2022	Approved FY 2023
All Funds:			
State Operations	\$ 285,237	\$ 367,875	\$ 317,670
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 285,237</u>	<u>\$ 367,875</u>	<u>\$ 317,670</u>
Capital Improvements	-	-	-
TOTAL	<u>\$ 285,237</u>	<u>\$ 367,875</u>	<u>\$ 317,670</u>
State General Fund:			
State Operations	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Percent Change:			
Operating Expenditures			
All Funds	(2.4)%	29.0 %	(13.6)%
State General Fund	--	--	--
FTE Positions	3.0	3.0	3.0

The approved budget for the Kansas State Board of Mortuary Arts in FY 2022 is \$367,875, all from special revenue funds. This is an increase of \$82,638, or 29.0 percent, above FY 2021 actual expenditures. This increase is attributable to the agency employing a temporary Funeral Home/Crematorium Inspector while the current employee was on paid leave, as well as resumed travel following the COVID-19 pandemic. The FY 2022 approved budget includes 3.0 FTE positions, which is unchanged from the FY 2021 actual number.

The approved budget for the Kansas State Board of Mortuary Arts for FY 2023 is \$317,670, all from special revenue funds. This is a decrease of \$50,205, or 13.6 percent, below the FY 2022 approved budget. The decrease is primarily due to the agency no longer employing a temporary Funeral Home/Crematorium Inspector due to the permanent employee returning to work. This decrease is partially offset by an increase of \$9,276 to implement the statewide 5.0 percent salary increase for most state employees. The FY 2023 approved budget includes 3.0 FTE positions, which is unchanged from the FY 2022 approved number.

Kansas State Board of Mortuary Arts

	FY 2022			FY 2023		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate	\$ -	\$ 367,875	3.0	\$ -	\$ 308,394	3.0
Governor's Changes:						
1. No Changes	\$ -	\$ -	-	\$ -	\$ -	-
<i>Subtotal - Governor's Recommendation</i>	\$ -	\$ 367,875	3.0	\$ -	\$ 308,394	3.0
Change from Agency Est.	\$ -	\$ -	-	\$ -	\$ -	-
Percent Change from Agency Est.	-- %	-- %	0.0 %	-- %	-- %	0.0 %
Legislative Action:						
2. Salary Increase	\$ -	\$ -	-	\$ -	\$ 9,276	-
TOTAL APPROVED	\$ -	\$ 367,875	3.0	\$ -	\$ 317,670	3.0
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ 9,276	-
Percent Change from Gov. Rec.	-- %	-- %	0.0 %	-- %	3.01 %	0.0 %
Change from Agency Est.	\$ -	\$ -	-	\$ -	\$ 9,276	-
Percent Change from Agency Est.	-- %	-- %	0.0 %	-- %	3.01 %	0.0 %

1. The Governor did not recommend any changes to the agency's budget.
2. The Legislature added \$9,276, all from special revenue funds, for a 5.0 percent salary increase for most state employees for FY 2023. This adjustment excludes statewide elected officials, current beneficiaries of the 24/7 pay plan, with other specific limitations for employees who receive salary adjustments in other portions of the appropriations bill.