

Narrative Information for Biennial Agencies—DA 400

Division of the Budget

State of Kansas

Agency

Program

Board of Mortuary Arts

Administration and Regulation

Thursday, September 11, 2025

Mr. Adam Proffitt, Director of the Budget
Division of the Budget
900 SW Jackson Street, Room 504
Landon State Office Building
Topeka, Kansas 66612

Dear Mr. Proffitt:

As the Executive Secretary of the Kansas State Board of Mortuary Arts, I hereby submit for your consideration the Fiscal Year 2026 and Fiscal Year 2027 budget document for the Kansas State Board of Mortuary Arts (KSBMA). It has been prepared in accordance with the instructions transmitted by you. To the best of my knowledge and belief, the information and explanation included in this budget request are correct and complete.

If I can answer any questions, be of assistance or supply any additional information, please feel free to contact me. Thank you in advance for your assistance.

Sincerely,



J.W. Carey, Executive Secretary
Kansas State Board of Mortuary Arts

JC

copies: Jeff Arpin, Principal Analyst, Kansas Division of Budget
Kansas Legislative Research Department

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Narrative Information—DA 400

Division of the Budget

State of Kansas

Agency: Mortuary Arts BoardProgram: Administration and Regulation***FY 2026 ORGANIZATIONAL CHART OF THE KANSAS STATE BOARD OF MORTUARY ARTS***

| <u>BOARD MEMBERS:</u> | <u>Officer/ Member</u> | <u>Licensee or Consumer</u> | <u>Hometown</u> | <u>Term Expiration:</u> |
|------------------------------|-----------------------------------|--|------------------------|------------------------------------|
| Mr. Robert J. Steil | President | Consumer | Lawrence | July 31, 2027 |
| Ms. Amy E. Elliott | Vice President | Consumer | Lenexa | July 31, 2027 |
| Mr. Barry W. Bedene | Member | Licensee | Arma | July 31, 2025 |
| Mr. Craig Boomhower | Member | Licensee | Garden City | July 31, 2027 |
| Mr. Phillip F. Ziegler | Member | Licensee | Dodge City | July 31, 2025 |

Administrative Staff:

Mr. J.W. Carey Executive Secretary
Mr. Michael Kelley Funeral Home/Crematory Inspector/Investigator
Ms. Rose A. Kelley Senior Administrative Specialist

Narrative Information for Biennial Agencies—DA 400

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Board of Mortuary Arts

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Administration and Regulation**Agency Mission**

The mission of the Kansas State Board of Mortuary Arts is to ensure that licensees perform their professional services in a manner providing maximum protection of the health, safety and welfare for the people of Kansas and to inform the public of the laws and options available to them when using the services of a licensed funeral professional.

Agency Philosophy

The Kansas State Board of Mortuary Arts will act in accordance with the highest standards of ethics, accountability, efficiency and openness. We affirm that the activities of the funeral profession involve public and private trust. We approach our activities with a deep sense of purpose and responsibility. The public and regulated profession alike can be assured of a balanced and sensible approach to regulation.

Programs Established to Assist with Agency Mission

Administration and Regulation

Statutory History

The Kansas State Board of Embalming has been in existence since May of 1907. The name was changed to the Kansas State Board of Mortuary Arts in 1985. The board operates under K.S.A. 65-1701 et. seq. and K.S.A. 74-1701 et. seq.

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Board of Mortuary Arts

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Administration and Regulation**Administration and Regulation Program Goals**

The Board of Mortuary Arts has three main goals:

1. To ensure that all funeral homes, crematories, licensees, apprentices and student embalmers operate according to state laws.
2. To ensure that all funeral homes, crematories, licensees, apprentices and student embalmers operate to serve in the best interest of the consumer by meeting and maintaining licensing and regulatory requirements.
3. To educate and inform the public of their options when conducting business with licensees of the Mortuary Arts Board.

Objective 1.1 (this objective ties to goal numbers 1 and 2)

Increase the number of individuals who accurately complete the initial requirements to be licensed as an embalmer, funeral director, assistant funeral director and crematory operator or to be licensed to open, supervise and maintain a funeral establishment, funeral branch establishment, or crematory, to preregister and register as a student embalmer, apprentice embalmer and apprentice funeral director.

Strategies for Objective 1.1

1. To provide understandable information that details and explains the process required to meet Kansas licensing requirements.
2. To provide assistance to potential licensees who may not understand or meet all licensing requirements.
3. To maintain data information on all individuals who seek and maintain licensure.

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Performance Measures for Objective 1.1

Outcome Measures

1. The *approximate* percent of applicants **NOT** meeting licensure requirements with their initial application:

| FY 2022 | FY 2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 12% | 11% | 11% | 12% | 12% | 11% |

2. The *approximate* average number of hours in staff time of assistance provided to individuals needing assistance with the licensure process:

| FY 2022 | FY 2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 660 hours | 655 hours | 660 hours | 663 hours | 655 hours | 655 hours |

3. The *approximate* number of days it takes for an applicant to be notified that their initial application is either acceptable or unacceptable:

| FY 2022 | FY 2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 7 days | 7 days | 7 days | 7 days | 7 days | 7 days |

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Administration and Regulation

Output Measures

1. The approximate number of **ALL** licenses/registrations on file with the agency:

| FY 2022 | FY 2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 2,248 | 2,250 | 2,242 | 2,240 | 2,260 | 2,260 |

2. The approximate number of individuals seeking assistance with the licensure process:

| FY 2022 | FY 2023 | FY2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 570 | 572 | 575 | 560 | 572 | 572 |

3. The approximate number of updates relating to the licensure process made to files or the agency's Microsoft ACCESS data bank computer software program which is used for licensing documentation:

| FY 2022 | FY 2023 | FY 2024 | FY2025 | FY2026 | FY2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 1,990 | 1,992 | 1,997 | 1,995 | 2,000 | 2,000 |

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Objective 2.2 (this objective ties to goal numbers 1 and 2)

To reduce the number of licensees and licensed funeral homes who operate in violation of Kansas state statutes and regulations.

Strategies for Objective 2.2

1. To inspect all funeral home and crematory facilities twice a year whenever possible.
2. To investigate complaints regarding the operations of funeral homes, crematories and licensees.
3. To present findings to the Board's Investigative Committee (composed of one consumer and one licensee) so they can take appropriate action with any violations of laws regulated. Should a hearing be necessary, then the Board's hearing committee, utilizing the Kansas Administrative Procedure Act (KAPA), will then decide if violations have occurred. If so, then the appropriate penalty is administered (options include license suspension, revocation, public or private censor, fines . . .)
4. To administer on-site funeral director examinations four times a year to allow all interested and qualified applicants the opportunity to be licensed.
5. To administer on-site assistant funeral director examinations monthly as to allow all interested and qualified applicants the opportunity to be licensed.

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Performance Measures for Objective 2.2

Outcome Measures

1. The *approximate* percent of complaints requiring investigation that result in the finding of any possible violations (by calendar year):

| 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> | <u>Estimate</u> |
| 43% | 43% | 44% | 43% | 43% | 43% |

2. The *approximate* hours of administrative time spent involving complaints (by calendar year):

| 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> | <u>Estimate</u> |
| 668 hours | 650 hours | 660 hours | 670 hours | 670 hours | 670 hours |

3. The *approximate* percent of investigations that result in a disciplinary action or warning/advisory notification taken by either the Board or another regulatory authority (by calendar year):

| 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> | <u>Estimate</u> |
| 43% | 44% | 43% | 43% | 43% | 43% |

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Output Measures

1. The number of written funeral director/assistant funeral director examinations (including retakes) administered by the agency:

| FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 19/43 | 26/62 | 32/33 | 18/24 | 25/40 | 25/40 |

2. The number of embalmer/funeral director/reciprocal interviews conducted by the board:

| FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 21 | 27 | 32 | 19 | 25 | 25 |

3. The number of complaints received (by calendar year):

| 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> | <u>Estimate</u> |
| 29 | 13 | 18 | 26 | 26 | 26 |

4. The number of complaints requiring investigation (by calendar year):

| 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> | <u>Estimate</u> |
| 29 | 13 | 18 | 26 | 26 | 26 |

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Objective 3.3 (this objective ties to goal number 3)

To increase the number of Kansas consumers informed of the options available to them when dealing with a situation involving the death process.

Strategies for Objective 3.3

1. To provide understandable information that explains the options and laws that consumers will deal with once death occurs.
2. To provide assistance to consumers who may not understand what to expect when using a funeral home when or prior to (pre-arrangements) death.

Performance Measures for Objective 3.3

Outcome Measures

1. The *approximate* percent of inquiries resulting in additional information provided by the agency:

FY 2022

FY 2023

FY 2024

FY 2025

FY 2026

FY 2027

ActualActualActualActualEstimateEstimate

41%

41%

40%

41%

40%

40%

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2. The *approximate* percent of inquiries resulting in the filing of a complaint:

| FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 27% | 26% | 24% | 25% | 24% | 24% |

Output Measures

1. The number of consumer inquiries involving administrative staff—**NOT** including web site hits:

| FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 830 | 823 | 817 | 824 | 820 | 820 |

2. The *approximate* number of informational brochures distributed to consumers—including off the web site:

| FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Estimate</u> | <u>Estimate</u> |
| 343 | 339 | 342 | 340 | 340 | 340 |

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Administration and Regulation**Overview of Agency Budget at Each Request Level**

Current Year FY 2026:

The amount requested for the FY 2026 budget is \$358,865 and includes \$500 for Official Hospitality and should allow the Board to function at the current level. \$10,000 to pay for legal fees being charged for the seventh year by the Office of the Kansas Attorney General (OAG) is also included with the budget. The revised FY 2026 request is the same as the expenditure limitations set by the 2025 Legislature.

Revised Budget Year FY 2027:

The amount requested for the FY 2027 budget is \$364,353 and includes \$500 for Official Hospitality and should allow the Board to function at the current level.

Expenditure Justification

Account Code 510000—Salaries and Wages. The agency has 3.0 FTE positions, including the Executive Secretary, Funeral Home/Crematory Inspector and Senior Administrative Specialist in addition to per diem for board members.

Revised FY 2026—\$255,800 represents the amount needed to maintain existing staff.

Revised FY 2027—\$257,964 represents the amount needed to maintain existing staff. The 2025 Legislature approved and the State Finance Council implemented a FY 2026 state employee pay plan, which gave most employees a 2.5 percent salary increase. Although the action by the State Finance Council increased the FY 2026 expenditure limitations for affected fee funds, FY 2027 expenditure limitation increases on these fee funds were not approved as part of this process. To account for this approved pay plan in the upcoming revised FY 2027 budget, the Division of the Budget is directing all biennial agencies that have a FY 2027 fee fund expenditure limitation to use change package AC100 to request a supplemental change package. For administrative expediency, the amount of the change package is to be in the same amount as was approved by the State Finance Council in FY 2025.

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Account Codes 520000-529000 Contractual Services—Expenditures in this category include: rent, postage, use of temporary services for office staffing, travel for inspections/investigations, to attend board meetings/educational meetings/seminars, to monitor continuing education, to make presentations to consumers and licensees, turnpike tolls, lease contract for the agency's copier and scanners, communication—telephone/ telecom, internet access, OITS Small Agency costs, data . . . , organizational memberships, subscriptions to necessary publications and costs for disciplinary hearings (court reporter, witnesses . . .), financial fees (APB fees, Enterprise—Monumental Building Surcharge for the State Capital, Judicial Center and Cedar Crest—includes Office Space & Storage for non-state building surcharge/ SMART/SHARP updates . . .), parking costs (for board members), automotive expenses (maintenance/repairs . . .), equipment repairs (on the scanner/printers . . .), publication fees (including the Kansas Register) to the Kansas Secretary of State's Office per statutory requirements, legal representation from the Office of the Kansas Attorney General and official hospitality.

Revised FY 2026—\$94,465 should allow the Board to function at the current level. This request reflects an increase in Rents due to the expiration of the current building space lease and renewal of an additional one, five year term. This request also reflects an increase in Fee-Professional Services, due to an increase in services provided by OITS.

FY 2027—\$97,790 should allow the Board to function at the current level. This request reflects an increase in Fee-Professional Services, due to an increase in services provided by OITS.

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Account Codes 530000-539000 Commodities—Expenditures in this category, include: office supplies, replacement cartridges for copier/printers, labels, paper products, posters, batteries, computer software/software updates/licenses, automotive fuel/servicing/upkeep, publications (statute/regulation/legislative session books), data/calibration sheets (used on/for examinations), embossing equipment (used on licenses and certification of documents . . .)

FY 2026—\$7,600 should allow the Board to function at the current level.

FY 2027—\$7,600 should allow the Board to function at the current level.

Account Codes within 540000 Capital Outlay—Items in this category, include: computer and office equipment.

FY 2026—\$1,000 is for the purchase of office equipment, as needed.

FY 2027—\$1,000 is for the purchase of office equipment, as needed.

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In Conclusion:

Based on the projected balance forward of \$144,195 by the end of FY 2027, it likely will be necessary to increase fees before the beginning January 1, 2027. Fees remain well within statutory maximums and were last increased in 2024. Which fees to increase, when to increase fees and by how much will be determined by the Board.

Explanation of Receipt Estimates for Biennial Agencies--DA 405

Division of the Budget
State of Kansas

AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

REVENUE/CURRENT FEES

| | <u>FEE</u> | <u>LIMITATION</u> |
|---|------------|-------------------|
| Embalmers endorsement application fee | \$350 | \$500 |
| Embalmers reciprocity application fee | \$350 | \$500 |
| Funeral directors examination fee | \$200 | \$400 |
| Funeral directors reciprocity application fee | \$350 | \$500 |
| Embalmers/funeral directors reciprocity application fee | \$350 | \$500 |
| Assistant funeral directors application fee | \$150 | \$300 |
| Assistant funeral directors examination fee | \$50 | \$300 |
| Embalmers license and renewal fee | \$228 | \$350 |
| Funeral directors license and renewal fee | \$288 | \$450 |
| Crematory operator's license and renewal fee | \$72 | \$200 |
| Assistant funeral directors license and renewal fee | \$204 | \$400 |
| Apprentice embalmers registration fee | \$100 | \$250 |
| Funeral establishment license fee | \$775 | \$1,000 |
| Branch establishment license fee | \$775 | \$1,000 |
| Crematory license fee | \$775 | \$1,000 |
| Crematory renewal fee | \$775 | \$1,000 |
| Funeral establishment/crematory license fee | \$1,200 | \$1,500 |
| Funeral establishment/crematory renewal fee | \$1,200 | \$1,500 |
| Branch establishment/crematory license fee | \$1,200 | \$1,500 |
| Branch establishment/crematory renewal fee | \$1,200 | \$1,500 |
| Duplicate licenses | \$15 | \$30 |
| Rulebooks | \$5 | \$20 |
| Continuing education program sponsor application | \$0 | \$25 |
| Continuing education program licensee application | \$0 | \$25 |
| List of licensees | \$10 | NA |
| List of funeral homes | \$5 | NA |
| Informational brochures | \$0 | NA |

Fees were last increased 5/17/2024.

All licenses renew on a biennial basis.

Initial licenses are pro-rated based on the first renewal date.

Maximum fee limitations are defined in K.S.A. 65-1727.

Actual fee amounts are defined in K.A.R. 63-4-1.

Explanation of Receipt Estimates for Biennial Agencies--DA 405

Division of the Budget
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AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

Individual License Renewal Estimates FY 2026

| <u>First Letter of Surname</u> | <u>Due Date</u> | <u>Embalmers</u> | <u>Funeral Directors</u> | <u>Assistant Funeral Directors</u> | <u>Crematory Operators</u> | <u>Funeral Establishments</u> | <u>Funeral Branch Estab.</u> | <u>FH/ Crematories--CR2</u> | <u>Stand alone Crematories--CR1</u> |
|--------------------------------|-----------------|------------------|--------------------------|------------------------------------|----------------------------|-------------------------------|------------------------------|-----------------------------|-------------------------------------|
| S | 7/31/2025 | 63 | 74 | 32 | 36 | | | | |
| T | 8/31/2025 | 12 | 14 | 8 | 6 | C-D: | C-D: | C-D: | C-D: |
| U | 9/30/2025 | 3 | 2 | 0 | 1 | 30 | 33 | 10 | 0 |
| V | 10/31/2025 | 5 | 6 | 1 | 0 | | | | |
| W | 11/30/2025 | 50 | 62 | 27 | 23 | A-B: | A-B: | A-B: | A-B: |
| X,Y,Z | 12/31/2025 | 14 | 17 | 6 | 7 | 26 | 22 | 5 | 0 |
| A | 1/31/2026 | 12 | 14 | 6 | 5 | | | | |
| B | 2/28/2026 | 48 | 59 | 19 | 24 | T-Z: | T-Z: | T-Z: | T-Z: |
| C | 3/31/2026 | 45 | 53 | 15 | 17 | 18 | 16 | 4 | 0 |
| D | 4/30/2026 | 33 | 35 | 11 | 17 | | | | |
| E | 5/31/2026 | 15 | 15 | 4 | 6 | R-S: | R-S: | R-S: | R-S: |
| F | 6/30/2026 | 17 | 24 | 4 | 7 | 23 | 20 | 8 | 1 |
| TOTALS | | 317 | 375 | 133 | 149 | 97 | 91 | 27 | 1 |

License renewals are biennial.
These figures represent *one* of the two-year renewal periods.

Explanation of Receipt Estimates for Biennial Agencies--DA 405

Division of the Budget
State of Kansas

AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

Individual License Renewal Estimates for FY 2027

| First Letter of Surnames | Due Dates | Embalmers | Assistant | | Crematory Operators | Funeral Establishments | Funeral Branch Estab. | FH/ Crematories--CR2 | Stand alone Crematories--CR1 |
|--------------------------|------------|-----------|----------------------|----------------------|------------------------|---------------------------|--------------------------|-------------------------|---------------------------------|
| | | | Funeral Directors | Funeral Directors | | | | | |
| G | 7/31/2026 | 27 | 31 | 10 | 20 | | | | |
| H | 8/31/2026 | 45 | 51 | 15 | 19 | N-Q: | N-Q: | N-Q: | N-Q: |
| I | 9/30/2026 | 1 | 0 | 1 | 0 | 23 | 21 | 2 | 0 |
| J | 10/31/2026 | 21 | 23 | 6 | 10 | | | | |
| K | 11/30/2026 | 26 | 31 | 13 | 11 | K-M: | K-M: | K-M: | K-M: |
| L | 12/31/2026 | 27 | 34 | 11 | 6 | 40 | 16 | 6 | 1 |
| M | 1/31/2027 | 54 | 71 | 23 | 37 | | | | |
| N | 2/28/2027 | 10 | 13 | 2 | 6 | H-J: | H-J: | H-J: | H-J: |
| O | 3/31/2027 | 7 | 8 | 3 | 3 | 16 | 8 | 4 | 0 |
| P | 4/30/2027 | 36 | 39 | 16 | 7 | | | | |
| Q | 5/31/2027 | 2 | 2 | 1 | 0 | E-G: | E-G: | E-G: | E-G: |
| R | 6/30/2027 | 32 | 44 | 16 | 25 | 13 | 9 | 5 | 0 |
| TOTALS | | 288 | 347 | 117 | 144 | 92 | 54 | 17 | 1 |

License renewals are biennial.
These figures represent *one* of the two-year renewal periods.

Explanation of Receipt Estimates for Biennial Agencies--DA 405

Division of the Budget
State of Kansas

AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

REVENUE ESTIMATES

7/1/2025-6/30/2026

| | Number | Fee | Total Amounts |
|---|--------|--------|------------------|
| FY 2026 | | | |
| Embalmer Renewals | 317 | \$228 | \$72,276 |
| Funeral Director Renewals | 375 | \$288 | \$108,000 |
| Assistant Funeral Director Renewals | 133 | \$204 | \$27,132 |
| Funeral Establishment Renewals | 97 | \$775 | \$75,175 |
| Funeral Branch Establishment Renewals | 91 | \$775 | \$70,525 |
| Funeral Director Examinations | 25 | \$200 | \$5,000 |
| Assistant Funeral Director Applications | 35 | \$150 | \$5,250 |
| Apprentice Embalmer Registration Fee | 15 | \$100 | \$1,500 |
| Penalties | NA | NA | \$1,000 |
| Reinstated Licenses and Rulebooks | NA/10 | NA/\$5 | \$50 |
| Duplicate Licenses | 65 | \$15 | \$975 |
| Reciprocal License Applications | 10 | \$350 | \$3,500 |
| Stand Alone Crematories | 1 | \$775 | \$775 |
| Crematories located with a funeral home | 27 | \$425 | \$11,475 |
| Embalmer by endorsement | 1 | \$350 | \$350 |
| Assistant Funeral Director Examinations | 35 | \$50 | \$1,750 |
| Crematory Operators | 149 | \$72 | \$10,728 |
| TOTALS (100%) | | | \$395,461 |
| Mortuary Arts Fee Fund (90%) | | | \$355,915 |
| State General Fund (10%) | | | \$39,546 |

License renewals are biennial.
These figures represent *one* of the two-year renewal periods.

REVENUE ESTIMATES

7/1/2026-6/30/2027

| | Number | Fee | Total Amounts |
|-------------------------------------|--------|--------|------------------|
| FY 2027 | | | |
| Embalmer Renewals | 288 | \$228 | \$65,664 |
| Funeral Director Renewals | 347 | \$288 | \$99,936 |
| Asst Funeral Director Renewals | 117 | \$204 | \$23,868 |
| Funeral Establ. Renewals | 92 | \$775 | \$71,300 |
| Branch Establ. Renewals | 54 | \$775 | \$41,850 |
| Funeral Director Examinations | 25 | \$200 | \$5,000 |
| Asst. Funeral Director Appl. | 35 | \$150 | \$5,250 |
| Apprentice Embalmer Reg. Fee | 15 | \$100 | \$1,500 |
| Penalties | NA | NA | \$1,000 |
| Reinstated Licenses & RB's | NA/10 | NA/\$5 | \$50 |
| Duplicate Licenses | 65 | \$15 | \$975 |
| Reciprocal License Applications | 10 | \$350 | \$3,500 |
| Stand Alone Crematories | 1 | \$775 | \$775 |
| Crematories in a funeral home | 17 | \$425 | \$7,225 |
| Embalmer by endorsement | 1 | \$350 | \$350 |
| AFD Examinations | 35 | \$50 | \$1,750 |
| Crematory Operators | 144 | \$72 | \$10,368 |
| TOTALS (100%) | | | \$340,361 |
| Mortuary Arts Fee Fund (90%) | | | \$306,325 |
| State General Fund (10%) | | | \$34,036 |

License renewals are biennial.
These figures represent *one* of the two-year renewal periods.

Explanation of Receipt Estimates for Biennial Agencies--DA 405

Division of the Budget
State of Kansas

AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

| ACTUAL AND ESTIMATED REVENUE | <u>ACTUALS</u> <u>FY 2019</u> | <u>ACTUALS</u> <u>FY 2020</u> | <u>ACTUALS</u> <u>FY 2021</u> | <u>ACTUALS</u> <u>FY 2022</u> | <u>ACTUALS</u> <u>FY 2023</u> | <u>ACTUALS</u> <u>FY 2024</u> | <u>ACTUALS</u> <u>FY 2025</u> | <u>ESTIMATE</u> <u>FY 2026</u> | <u>ESTIMATE</u> <u>FY 2027</u> |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Embalmer Renewals | \$50,128 | \$50,611 | \$42,567 | \$52,298 | \$46,114 | \$46,972 | \$54,882 | \$72,276 | \$65,664 |
| Funeral Director Renewals | \$80,150 | \$82,220 | \$68,024 | \$82,605 | \$71,902 | \$75,587 | \$79,547 | \$108,000 | \$99,936 |
| Assistant Funeral Director Renewals | \$22,357 | \$21,360 | \$19,852 | \$21,698 | \$25,290 | \$22,297 | \$23,839 | \$27,132 | \$23,868 |
| Funeral Establishment Renewals | \$107,854 | \$125,492 | \$106,033 | \$120,997 | \$116,864 | \$102,823 | \$128,031 | \$145,700 | \$113,150 |
| Funeral Branch Establishments | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Funeral Director Examinations | \$4,600 | \$3,400 | \$4,200 | \$4,000 | \$5,850 | \$5,000 | \$7,800 | \$5,000 | \$5,000 |
| Assistant Funeral Director Applications | \$5,250 | \$5,700 | \$4,650 | \$2,050 | \$9,900 | \$8,400 | \$5,400 | \$5,250 | \$5,250 |
| Apprentice Embalmer/Student Registration Fees | \$1,600 | \$1,200 | \$1,500 | \$1,700 | \$1,400 | \$2,800 | \$2,100 | \$1,500 | \$1,500 |
| Penalties | \$0 | \$0 | \$500 | \$0 | \$400 | \$0 | \$3,145 | \$1,000 | \$1,000 |
| Reinstated Licenses and Rulebooks | \$416 | \$50 | \$100 | \$660 | \$468 | \$20 | \$20 | \$50 | \$50 |
| Reciprocal License Applications | \$2,800 | \$2,450 | \$1,750 | \$2,450 | \$2,450 | \$2,100 | \$1,750 | \$3,500 | \$3,500 |
| Duplicate License Fees | \$945 | \$990 | \$930 | \$1,170 | \$465 | \$1,215 | \$915 | \$975 | \$975 |
| Miscellaneous | \$972 | \$650 | \$0.00 | \$0 | \$468.00 | \$0 | \$0.00 | \$0 | \$0.00 |
| Refunds | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$0 | \$0.00 | \$0 | \$0.00 |
| Adjustments | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$0 | -\$1,368.00 | \$0 | \$0.00 |
| Stand Alone Crematories | \$650 | \$650 | \$1,246 | \$650 | \$1,300 | \$650 | \$775 | \$775 | \$775 |
| Crematories Located with a Funeral Home | \$4,450 | \$7,475 | \$4,850 | \$7,663 | \$5,550 | \$7,087 | \$9,403 | \$11,475 | \$7,225 |
| Embalmers by Endorsement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$350 | \$350 |
| Assistant Funeral Director Examinations | \$1,550 | \$1,200 | \$850 | \$2,050 | \$2,150 | \$1,150 | \$650 | \$1,750 | \$1,750 |
| Crematory Operators | \$4,561 | \$5,672 | \$4,776 | \$7,710 | \$6,649 | \$7,239 | \$8,160 | \$10,728 | \$10,368 |
| TOTALS (100%) | \$288,283 | \$309,120 | \$261,828 | \$307,701 | \$297,220 | \$283,340 | \$325,049 | \$395,461 | \$340,361 |
| MORTUARY ARTS FEE FUND (90%) | \$259,455 | \$278,208 | \$235,645 | \$276,931 | \$267,498 | \$255,006 | \$292,544 | \$355,915 | \$306,325 |
| STATE GENERAL FUND (10%) | \$28,828 | \$30,912 | \$26,183 | \$30,770 | \$29,722 | \$28,334 | \$32,505 | \$39,546 | \$34,036 |

NA indicates that Funeral Establishments and Branch Establishments are totalled together under Funeral Establishment Renewals.
The fee fund/SGF fund percentages changed from 80/20% to 90/10% effective 7-1-2011.

| Agency: Board of Mortuary Arts | | | | Agcy No: 00204 | | | |
|--|---------|-------------------------|---|---|------|------|------|
| 1 Object/Revenue | | 2 FY 2025 Actuals | 3 FY 2026 Adjusted Budget Request | 4 FY 2027 Adjusted Budget Request | 5 | 6 | 7 |
| Description | Code | | | | | | |
| 0000000 Board of Mortuary Arts (204-00-01030-00000000-0000-000) | 0000000 | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| TOTAL BY APPROPRIATION ORGS | | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| Salaries and Wages | 1 | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| Contractual Services | 2 | 50,661 | 94,465 | 97,790 | 0 | 0 | 0 |
| Commodities | 3 | 978 | 7,600 | 7,600 | 0 | 0 | 0 |
| Capital Outlay | 4 | 78 | 1,000 | 1,000 | 0 | 0 | 0 |
| TOTAL BY OBJECT SERIES | | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| MORTUARY ARTS FF | 2709 | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| TOTAL BY FUNDS | | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| FTE | | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 0.00 |
| TOTAL AUTHORIZED EMPLOYEES | | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 0.00 |

404 Report

Agency: 00204 Board of Mortuary Arts

Version: 2027-A-03-00204

| Fund Number: 2709 0100 Name: MORTUARY ARTS FF | | FY 2025 Actuals | FY 2026 Adjusted Budget Request | FY 2027 Adjusted Budget Request |
|---|--|-----------------|------------------------------------|------------------------------------|
| 40007 CASH FORWARD | | 219,923 | 205,174 | 202,224 |
| 40004 TRANSFERS | | 0 | (500) | (500) |
| 421100 LICENSE PERSONAL SERVICES | | 292,544 | 355,915 | 306,325 |
| 454090 OTHER FINES PENALTIES FORFEIT | | 1,000 | 0 | 0 |
| Total Available | | 513,467 | 560,589 | 508,049 |
| Total Reportable Expenditures | | 308,293 | 358,365 | 363,854 |
| Total Expenditures | | 308,293 | 358,365 | 363,854 |
| Balance Forward | | 205,174 | 202,224 | 144,195 |
| KANSAS | | 404 Report | | jwcarey / 2027-A-03-00204 |

404 Report

Agency: 00204 Board of Mortuary Arts

Version: 2027-A-03-00204

| Fund Number: 2709 0104 Name: Official Hospitality | | FY 2025 Actuals | FY 2026 Adjusted Budget Request | FY 2027 Adjusted Budget Request |
|---|-------------------------------|-----------------|------------------------------------|------------------------------------|
| 40007 | CASH FORWARD | 0 | 0 | 0 |
| 40004 | TRANSFERS | 0 | 500 | 500 |
| | Total Available | 0 | 500 | 500 |
| | Total Reportable Expenditures | 0 | 500 | 500 |
| | Total Expenditures | 0 | 500 | 500 |
| | Balance Forward | 0 | 0 | 0 |
| KANSAS | | 404 Report | | jwcarey / 2027-A-03-00204 |

406/410 series report

Dept. Name:
 Agency Name: Board of Mortuary Arts
 Agency Reporting Level:
 Version: 2027-A-03-00204

Date: 08/22/
 2025
 Time: 11:27:23

Division of the Budget
 KANSAS

| Obj. Code | OBJECTS OF EXPENDITURE | FY 2025 Actuals | FY 2026 Adjusted Budget Request | FY 2027 Adjusted Budget Request | null | null | null |
|-----------|--------------------------------------|-----------------|---------------------------------|---------------------------------|----------|----------|----------|
| | Salaries and Wages | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| | TOTAL Salaries and Wages | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| 52000 | Communication | 3,129 | 5,500 | 5,500 | 0 | 0 | 0 |
| 52200 | Printing and Advertising | 80 | 0 | 0 | 0 | 0 | 0 |
| 52300 | Rents | 7,344 | 24,275 | 24,000 | 0 | 0 | 0 |
| 52400 | Reparing and Servicing | 23 | 1,000 | 1,000 | 0 | 0 | 0 |
| 52500 | Travel and Subsistence | 9,187 | 23,000 | 23,000 | 0 | 0 | 0 |
| 52510 | InState Travel and Subsistence | 40 | 0 | 0 | 0 | 0 | 0 |
| 52600 | Fees-other Services | 19,958 | 19,000 | 19,000 | 0 | 0 | 0 |
| 52700 | Fee-Professional Services | 10,000 | 19,400 | 23,000 | 0 | 0 | 0 |
| 52900 | Other Contractual Services | 900 | 2,290 | 2,290 | 0 | 0 | 0 |
| | TOTAL Contractual Services | 50,661 | 94,465 | 97,790 | 0 | 0 | 0 |
| 53200 | Food for Human Consumption | 130 | 0 | 0 | 0 | 0 | 0 |
| 53500 | Vehicle Part Supply Accessory | 0 | 5,000 | 5,000 | 0 | 0 | 0 |
| 53600 | Pro Science Supply Material | 0 | 300 | 300 | 0 | 0 | 0 |
| 53700 | Office and Data Supplies | 817 | 2,100 | 2,100 | 0 | 0 | 0 |
| 53900 | Other Supplies and Materials | 31 | 200 | 200 | 0 | 0 | 0 |
| | TOTAL Commodities | 978 | 7,600 | 7,600 | 0 | 0 | 0 |
| | TOTAL Capital Outlay | 78 | 1,000 | 1,000 | 0 | 0 | 0 |
| | TOTAL REPORTABLE EXPENDITURES | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| | SUBTOTAL State Operations | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |

KANSAS

406/410S - 406/410 series report

jwcarey / 2027A0300204

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version: 2027-A-03-00204

Date: 08/22/
2025
Time: 11:27:23

Division of the Budget
 KANSAS

| Series | Fund Code | FUND/ACCOUNT TITLE | FY 2025 Actuals | FY 2026 Adjusted Budget Request | FY 2027 Adjusted Budget Request | null | null | null |
|--------|-----------|--------------------------------|-----------------|---------------------------------------|---------------------------------------|------|------|------|
| 1 | 2709 | 0100 MORTUARY ARTS FF | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| 1 | 2709 | 2709 SUBTOTAL for 2709's | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| | | 192 TOTAL Salaries and Wages | 256,576 | 255,800 | 257,964 | 0 | 0 | 0 |
| 2 | 2709 | 0100 MORTUARY ARTS FF | 50,661 | 93,965 | 97,290 | 0 | 0 | 0 |
| 2 | 2709 | 0104 Official Hospitality | 0 | 500 | 500 | 0 | 0 | 0 |
| 2 | 2709 | 2709 SUBTOTAL for 2709's | 50,661 | 94,465 | 97,790 | 0 | 0 | 0 |
| | | 212 TOTAL Contractual Services | 50,661 | 94,465 | 97,790 | 0 | 0 | 0 |
| 3 | 2709 | 0100 MORTUARY ARTS FF | 978 | 7,600 | 7,600 | 0 | 0 | 0 |
| 3 | 2709 | 2709 SUBTOTAL for 2709's | 978 | 7,600 | 7,600 | 0 | 0 | 0 |
| | | 222 TOTAL Commodities | 978 | 7,600 | 7,600 | 0 | 0 | 0 |
| 4 | 2709 | 0100 MORTUARY ARTS FF | 78 | 1,000 | 1,000 | 0 | 0 | 0 |
| 4 | 2709 | 2709 SUBTOTAL for 2709's | 78 | 1,000 | 1,000 | 0 | 0 | 0 |
| | | 232 TOTAL Capital Outlay | 78 | 1,000 | 1,000 | 0 | 0 | 0 |
| | | 232 TOTAL All Funds | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |

KANSAS

406/410S - 406/410 series report

jwcarey / 2027A0300204

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version: 2027-A-03-00204

Date: 08/22/
2025
Time: 11:27:23

Division of the Budget
 KANSAS

| Fund Code | FUND/ACCOUNT TITLE | FY 2025 Actuals | FY 2026 Adjusted Budget Request | FY 2027 Adjusted Budget Request | null | null | null |
|-----------|----------------------------|-----------------|---------------------------------|---------------------------------|------|------|------|
| 0100 | MORTUARY ARTS FF | 308,293 | 358,365 | 363,854 | 0 | 0 | 0 |
| 0104 | Official Hospitality | 0 | 500 | 500 | 0 | 0 | 0 |
| 2709 | SUBTOTAL MORTUARY ARTS FF | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |
| | 270 TOTAL MEANS OF FUNDING | 308,293 | 358,865 | 364,354 | 0 | 0 | 0 |

KANSAS

406/410S - 406/410 series report

jwcarey / 2027A0300204