Narrative Information for Biennial Agencies—DA 400		
Division of the Budget	Agency	Board of Mortuary Arts
State of Kansas	Program	Administration and Regulation

Tuesday, September 15, 2026

Mr. Adam Proffitt, Director of the Budget
Division of the Budget
Docking State Office Building
915 SW Harrison Street, Suite 310
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 2027, Fiscal Year 2028 and Fiscal Year 2029 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

Table of Contents

Page Number	Information
1	Cover Letter
2	Table of Contents
3	Organizational Chart
4	Agency Mission, Agency Philosophy, Programs Established to Assist with the Agency Mission and Statutory History
5	Administration and Regulation Program Goals
6-12	Performance Measures: Outcome and Output Measures
13-16	Overview of Agency Budget at Each Request Level and Expenditure Justification
17	Revenue/Current Fees
18-20	Individual License Renewal Estimates (# of licensees)
21-22	Revenue Estimates by FY
23	Actual and Estimated Revenue
24	SR05A–Agency Summary
25-26	DA 404–Report
27-29	DA 406/410–Expenditures and Planning for Financing

FY 2027 ORGANIZATIONAL CHART OF THE KANSAS STATE BOARD OF MORTUARY ARTS

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

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Division of the Budget	Agency	Board of Mortuary Arts
State of Kansas	Program	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.

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.

Performance Measures for Objective 1.1

Outcome Measures

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

FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
11%	11%	12%	12%	12%	12%

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

FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
660 hours	663 hours	665 hours	665 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:

FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
7 days	7 days	7 days	7 days	7 days	7 days

Narrative Information for Biennial Agencies—DA 400		
Division of the Budget	Agency	Board of Mortuary Arts
State of Kansas	Program	Administration and Regulation

Output Measures

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

FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Estimate	FY2028 Estimate	FY2029 Estimate
2,242	2,240	2,010	2,010	2,010	2,010

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

FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Estimate	FY2028 Estimate	FY2029 Estimate
575	560	570	572	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 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY2027 Estimate	FY2028 Estimate	FY2029 Estimate
1,997	1,995	1,997	2,000	2,000	2,000

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.

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):

2024 Actual	2025 Actual	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
44%	45%	45%	43%	43%	43%

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

2024 Actual	2025 Actual	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
660 hours	670 hours	670 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):

2024 Actual	2025 Actual	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
43%	44%	44%	43%	43%	43%

Narrative Information for Biennial Agencies—DA 400		
Division of the Budget	Agency	Board of Mortuary Arts
State of Kansas	Program	Administration and Regulation

Output Measures

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

FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Actual	Actual	Actual	Estimate	Estimate	Estimate
32/33	18/24	35/25	30/30	30/30	30/30

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

FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Actual	Actual	Actual	Estimate	Estimate	Estimate
32	19	36	30	30	30

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

2024	2025	2026	2027	2028	2029
Actual	Actual	Estimate	Estimate	Estimate	Estimate
18	12	25	20	20	20

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

2024	2025	2026	2027	2028	2029
Actual	Actual	Estimate	Estimate	Estimate	Estimate
18	12	25	20	20	20

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 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
40%	41%	41%	41%	41%	41%

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

FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
24%	25%	28%	24%	24%	24%

Output Measures

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

FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
817	824	820	820	820	820

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

FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
342	340	342	340	340	340

Overview of Agency Budget at Each Request Level

Current Year FY 2027:

The amount requested for the FY 2027 budget is $356,541 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 eighth year by the Office of the Kansas Attorney General (OAG) is also included with the budget. The revised FY 2027 request is the $10,000 lower than the expenditure limitations set by the 2026 Legislature.

Revised Budget Year FY 2028:

The amount requested for the FY 2027 budget is $374,653 and includes $500 for Official Hospitality and should allow the Board to function at the current level.

Revised Budget Year FY 2029:

The amount requested for the FY 2027 budget is $371,568 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 2027–$260,169 represents the amount needed to maintain existing staff and includes the 1% pay increase approved by the 2026 legislature.

Revised FY 2028–$274,681 represents the amount needed to maintain existing staff. The amount indicated includes one extra pay period which occurs every 12 years and during the Fiscal Year of 2028.

Revised FY 2029–$267,996 represents the amount needed to maintain existing staff.

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 2027–$87,772 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 2028–$91,372 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.

FY 2029–$94,972 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.

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 2027–$7,600 should allow the Board to function at the current level.

FY 2028–$7,600 should allow the Board to function at the current level.

FY 2029–$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 2027–$1,000 is for the purchase of office equipment, as needed.

FY 2028–$1,000 is for the purchase of office equipment, as needed.

FY 2029–$1,000 is for the purchase of office equipment, as needed.

In Conclusion:

Based on the projected balance forward of $142,806 by the end of FY 2027, it will be necessary to begin the process 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 in the next scheduled Board meeting on October 8, 2026.

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

	FEE	LIMITATION
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
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	Funeral Directors	Assistant Funeral Directors	Crematory Operators	Funeral Establishments	Funeral Branch Estab.	FH/ Crematories--CR2	Stand alone Crematories--CR1
G	7/31/2026	22	26	5	13				
H	8/31/2026	47	48	18	20	N-Q:	N-Q:	N-Q:	N-Q:
I	9/30/2026	1	1	1	0	22	24	2	0
J	10/31/2026	14	16	11	9				
K	11/30/2026	21	26	11	10	K-M:	K-M:	K-M:	K-M:
L	12/31/2026	22	24	10	7	37	15	7	1
M	1/31/2027	46	60	14	31				
N	2/28/2027	10	15	2	7	H-J:	H-J:	H-J:	H-J:
O	3/31/2027	5	5	3	3	17	6	5	0
P	4/30/2027	34	37	11	6				
Q	5/31/2027	1	1	0	0	E-G:	E-G:	E-G:	E-G:
R	6/30/2027	25	37	14	14	11	11	5	0
TOTALS		**248**	**296**	**100**	**120**	**87**	**56**	**19**	**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 FY 2028

First Letter of Surname	Due Date	Embalmers	Funeral Directors	Assistant Funeral Directors	Crematory Operators	Funeral Establishments	Funeral Branch Estab.	FH/ Crematories--CR2	Stand alone Crematories--CR1
S	7/31/2027	62	76	22	29				
T	8/31/2027	11	12	3	6	C-D:	C-D:	C-D:	C-D:
U	9/30/2027	2	2	0	0	26	28	10	0
V	10/31/2027	5	6	3	2				
W	11/30/2027	41	53	16	13	A-B:	A-B:	A-B:	A-B:
X,Y,Z	12/31/2027	10	12	2	11	26	21	6	0
A	1/31/2028	10	14	9	7				
B	2/28/2028	40	53	16	25	T-Z:	T-Z:	T-Z:	T-Z:
C	3/31/2028	46	48	13	17	18	13	4	0
D	4/30/2028	26	30	7	14				
E	5/31/2028	12	12	7	12	R-S:	R-S:	R-S:	R-S:
F	6/30/2028	17	23	5	11	22	19	9	1
TOTALS		**282**	**341**	**103**	**147**	**92**	**81**	**29**	**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 2029

First Letter of Surnames	Due Dates	Embalmers	Funeral Directors	Assistant Funeral Directors	Crematory Operators	Funeral Establishments	Funeral Branch Estab.	FH/ Crematories--CR2	Stand alone Crematories--CR1
G	7/31/2028	22	26	5	13				
H	8/31/2028	47	48	18	20	N-Q:	N-Q:	N-Q:	N-Q:
I	9/30/2028	1	1	1	0	22	24	2	0
J	10/31/2028	14	16	11	9				
K	11/30/2028	21	26	11	10	K-M:	K-M:	K-M:	K-M:
L	12/31/2028	22	24	10	7	37	15	7	1
M	1/31/2029	46	60	14	31				
N	2/28/2029	10	15	2	7	H-J:	H-J:	H-J:	H-J:
O	3/31/2029	5	5	3	3	17	6	5	0
P	4/30/2029	34	37	11	6				
Q	5/31/2029	1	1	0	0	E-G:	E-G:	E-G:	E-G:
R	6/30/2029	25	37	14	14	11	11	5	0
TOTALS		**248**	**296**	**100**	**120**	**87**	**56**	**19**	**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 7/1/2026-6/30/2027

FY 2027	Number	Fee	Total Amounts
Embalmer Renewals	248	$228	$56,544
Funeral Director Renewals	296	$288	$85,248
Asst Funeral Director Renewals	100	$204	$20,400
Funeral Establ. Renewals	87	$775	$67,425
Branch Establ. Renewals	56	$775	$43,400
Funeral Director Examinations	25	$200	$5,000
Asst. Funeral Director Appl.	35	$150	$5,250
Apprentice Embalmer Reg. Fee	20	$100	$2,000
Penalties	NA	NA	$1,000
Reinstated Licenses & RB's	NA/10	NA/$5	$50
Duplicate Licenses	65	$15	$975
Reciprocal License Applications	15	$350	$5,250
Stand Alone Crematories	1	$775	$775
Crematories in a funeral home	19	$425	$8,075
Embalmer by endorsement	1	$350	$350
AFD Examinations	35	$50	$1,750
Crematory Operators	120	$72	$8,640
TOTALS (100%)			$312,132
Mortuary Arts Fee Fund (90%)			$280,919
State General Fund (10%)			$31,213

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 7/1/2027-6/30/2028

FY 2028	Number	Fee	Total Amounts
Embalmer Renewals	282	$228	$64,296
Funeral Director Renewals	341	$288	$98,208
Assistant Funeral Director Renewals	103	$204	$21,012
Funeral Establishment Renewals	92	$775	$71,300
Funeral Branch Establishment Renewals	81	$775	$62,775
Funeral Director Examinations	25	$200	$5,000
Assistant Funeral Director Applications	35	$150	$5,250
Apprentice Embalmer Registration Fee	20	$100	$2,000
Penalties	NA	NA	$1,000
Reinstated Licenses and Rulebooks	NA/10	NA/$5	$50
Duplicate Licenses	65	$15	$975
Reciprocal License Applications	15	$350	$5,250
Stand Alone Crematories	1	$775	$775
Crematories located with a funeral home	29	$425	$12,325
Embalmer by endorsement	1	$350	$350
Assistant Funeral Director Examinations	35	$50	$1,750
Crematory Operators	147	$72	$10,584
TOTALS (100%)			$362,900
Mortuary Arts Fee Fund (90%)			$326,610
State General Fund (10%)			$36,290

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

REVENUE ESTIMATES 7/1/2028-6/30/2029

FY 2029	Number	Fee	Total Amounts
Embalmer Renewals	248	$228	$56,544
Funeral Director Renewals	296	$288	$85,248
Asst Funeral Director Renewals	100	$204	$20,400
Funeral Establ. Renewals	87	$775	$67,425
Branch Establ. Renewals	56	$775	$43,400
Funeral Director Examinations	25	$200	$5,000
Asst. Funeral Director Appl.	35	$150	$5,250
Apprentice Embalmer Reg. Fee	20	$100	$2,000
Penalties	NA	NA	$1,000
Reinstated Licenses & RB's	NA/10	NA/$5	$50
Duplicate Licenses	65	$15	$975
Reciprocal License Applications	15	$350	$5,250
Stand Alone Crematories	1	$775	$775
Crematories in a funeral home	19	$425	$8,075
Embalmer by endorsement	1	$350	$350
AFD Examinations	35	$50	$1,750
Crematory Operators	120	$72	$8,640
TOTALS (100%)			$312,132
Mortuary Arts Fee Fund (90%)			$280,919
State General Fund (10%)			$31,213

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	ACTUALS FY 2021	ACTUALS FY 2022	ACTUALS FY 2023	ACTUALS FY 2024	ACTUALS FY 2025	ACTUALS FY 2026	ESTIMATE FY 2027	ESTIMATE FY 2028	ESTIMATE FY 2029
Embalmer Renewals	$42,567	$52,298	$46,114	$46,972	$54,882	$60,796	$56,544	$64,296	$56,544
Funeral Director Renewals	$68,024	$82,605	$71,902	$75,587	$79,547	$92,356	$85,248	$98,208	$85,248
Assistant Funeral Director Renewals	$19,852	$21,698	$25,290	$22,297	$23,839	$61,705	$20,400	$21,012	$20,400
Funeral Establishment Renewals	$106,033	$120,997	$116,864	$102,823	$128,031	$122,544	$110,825	$134,075	$110,825
Funeral Branch Establishments	NA	NA	NA	NA	NA	NA	NA	NA	NA
Funeral Director Examinations	$4,200	$4,000	$5,850	$5,000	$7,800	$1,145	$5,000	$5,000	$5,000
Assistant Funeral Director Applications	$4,650	$2,050	$9,900	$8,400	$5,400	$6,615	$5,250	$5,250	$5,250
Apprentice Embalmer/Student Registration Fees	$1,500	$1,700	$1,400	$2,800	$2,100	$2,250	$2,000	$2,000	$2,000
Penalties	$500	$0	$400	$0	$3,145	$259	$1,000	$1,000	$1,000
Reinstated Licenses and Rulebooks	$100	$660	$468	$20	$20	$23	$50	$50	$50
Reciprocal License Applications	$1,750	$2,450	$2,450	$2,100	$1,750	$3,150	$5,250	$5,250	$5,250
Duplicate License Fees	$930	$1,170	$465	$1,215	$915	$797	$975	$975	$975
Miscellaneous	$0.00	$0	$468.00	$0	$0.00	$0	$0.00	$0	$0
Refunds	$0	$0	$0.00	$0	$0.00	$0	$0.00	$0	$0
Adjustments	$0	$0	$0.00	$0	-$1,368.00	$0	$0.00	$0	$0
Stand Alone Crematories	$1,246	$650	$1,300	$650	$775	$1,109	$775	$775	$775
Crematories Located with a Funeral Home	$4,850	$7,663	$5,550	$7,087	$9,403	$9,945	$8,075	$12,325	$8,075
Embalmers by Endorsement	$0	$0	$0	$0	$0	$2,093	$350	$350	$350
Assistant Funeral Director Examinations	$850	$2,050	$2,150	$1,150	$650	$1,145	$1,750	$1,750	$1,750
Crematory Operators	$4,776	$7,710	$6,649	$7,239	$8,160	$9,518	$8,640	$10,584	$8,640
TOTALS (100%)	$261,828	$307,701	$297,220	$283,340	$325,049	$375,450	$312,132	$362,900	$312,132
MORTUARY ARTS FEE FUND (90%)	**$235,645**	**$276,931**	**$267,498**	**$255,006**	**$292,544**	**$337,905**	**$280,919**	**$326,610**	**$280,919**
STATE GENERAL FUND (10%)	$26,183	$30,770	$29,722	$28,334	$32,505	$37,545	$31,213	$36,290	$31,213

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 Description	Code	2 FY 2026 Actuals	3 FY 2027 Adjusted Budget Request	4 FY 2028 Adjusted Budget Request	5 FY 2029 Adjusted Budget Request	6	7
0000000 Board of Mortuary Arts (204-00-01030-0000000-0000-000)	0000000	332,495	356,541	374,653	371,568	0	0
TOTAL BY APPROPRIATION ORGS		**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**
Salaries and Wages	1	255,303	260,169	274,681	267,996	0	0
Contractual Services	2	70,521	87,772	91,372	94,972	0	0
Commodities	3	2,216	7,600	7,600	7,600	0	0
Capital Outlay	4	4,455	1,000	1,000	1,000	0	0
TOTAL BY OBJECT SERIES		**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**
MORTUARY ARTS FF	2709	332,495	356,541	374,653	371,568	0	0
TOTAL BY FUNDS		**332,495**	**356,541**	**374,653**	**371,568**	**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: 2028-A-02-00204

Fund Number: 2709 0100 Name: MORTUARY ARTS FF	FY 2026 Actuals	FY 2027 Adjusted Budget Request	FY 2028 Adjusted Budget Request	FY 2029 Adjusted Budget Request
40007 CASH FORWARD	213,018	218,428	142,806	94,763
40004 TRANSFERS	0	(500)	(500)	(500)
421100 LICENSE PERSONAL SERVICES	337,905	280,919	326,610	280,919
Total Available	550,923	498,847	468,916	375,182
Total Reportable Expenditures	332,495	356,041	374,153	371,068
Total Expenditures	332,495	356,041	374,153	371,068
Balance Forward	218,428	142,806	94,763	4,114

404 Report

Agency: 00204 Board of Mortuary Arts
Version: 2028-A-02-00204

Fund Number: 2709 0104 Name: Official Hospitality	FY 2026 Actuals	FY 2027 Adjusted Budget Request	FY 2028 Adjusted Budget Request	FY 2029 Adjusted Budget Request
40007 CASH FORWARD	0	0	0	0
40004 TRANSFERS	0	500	500	500
Total Available	0	500	500	500
Total Reportable Expenditures	0	500	500	500
Total Expenditures	0	500	500	500
Balance Forward	0	0	0	0

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version: 2028-A-02-00204

Date: 09/02/2026
Time: 14:33:37

Division of the Budget
KANSAS

Obj. Code	OBJECTS OF EXPENDITURE	FY 2026 Actuals	FY 2027 Adjusted Budget Request	FY 2028 Adjusted Budget Request	FY 2029 Adjusted Budget Request	null	null
	Salaries and Wages	255,303	260,169	274,681	267,996	0	0
	TOTAL Salaries and Wages	**255,303**	**260,169**	**274,681**	**267,996**	**0**	**0**
52000	Communication	3,412	5,500	5,500	5,500	0	0
52200	Printing and Advertising	471	0	0	0	0	0
52300	Rents	19,592	24,000	24,000	24,000	0	0
52400	Reparing and Servicing	25	1,000	1,000	1,000	0	0
52500	Travel and Subsistence	12,268	18,000	18,000	18,000	0	0
52510	InState Travel and Subsistence	80	0	0	0	0	0
52600	Fees-other Services	23,777	19,000	22,600	26,200	0	0
52700	Fee-Professional Services	10,000	18,000	18,000	18,000	0	0
52900	Other Contractual Services	896	2,272	2,272	2,272	0	0
	TOTAL Contractual Services	**70,521**	**87,772**	**91,372**	**94,972**	**0**	**0**
53200	Food for Human Consumption	319	0	0	0	0	0
53400	Maint Constr Material Supply	13	0	0	0	0	0
53500	Vehicle Part Supply Accessory	1,004	5,000	5,000	5,000	0	0
53600	Pro Science Supply Material	19	300	300	300	0	0
53700	Office and Data Supplies	812	2,100	2,100	2,100	0	0
53900	Other Supplies and Materials	49	200	200	200	0	0
	TOTAL Commodities	**2,216**	**7,600**	**7,600**	**7,600**	**0**	**0**
	TOTAL Capital Outlay	**4,455**	**1,000**	**1,000**	**1,000**	**0**	**0**
	TOTAL REPORTABLE EXPENDITURES	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**
	SUBTOTAL State Operations	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**
	TOTAL EXPENDITURES	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version: 2028-A-02-00204

Date: 09/02/2026
Time: 14:33:37

Division of the Budget
KANSAS

Series	Fund Code	FUND/ACCOUNT TITLE	FY 2026 Actuals	FY 2027 Adjusted Budget Request	FY 2028 Adjusted Budget Request	FY 2029 Adjusted Budget Request	null	null
1	2709	0100 MORTUARY ARTS FF	255,303	260,169	274,681	267,996	0	0
1	**2709**	**2709 SUBTOTAL for 2709's**	**255,303**	**260,169**	**274,681**	**267,996**	**0**	**0**
		182 TOTAL Salaries and Wages	**255,303**	**260,169**	**274,681**	**267,996**	**0**	**0**
2	2709	0100 MORTUARY ARTS FF	70,521	87,272	90,872	94,472	0	0
2	2709	0104 Official Hospitality	0	500	500	500	0	0
2	**2709**	**2709 SUBTOTAL for 2709's**	**70,521**	**87,772**	**91,372**	**94,972**	**0**	**0**
		202 TOTAL Contractual Services	**70,521**	**87,772**	**91,372**	**94,972**	**0**	**0**
3	2709	0100 MORTUARY ARTS FF	2,216	7,600	7,600	7,600	0	0
3	**2709**	**2709 SUBTOTAL for 2709's**	**2,216**	**7,600**	**7,600**	**7,600**	**0**	**0**
		212 TOTAL Commodities	**2,216**	**7,600**	**7,600**	**7,600**	**0**	**0**
4	2709	0100 MORTUARY ARTS FF	4,455	1,000	1,000	1,000	0	0
4	**2709**	**2709 SUBTOTAL for 2709's**	**4,455**	**1,000**	**1,000**	**1,000**	**0**	**0**
		222 TOTAL Capital Outlay	**4,455**	**1,000**	**1,000**	**1,000**	**0**	**0**
		222 TOTAL All Funds	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version: 2028-A-02-00204

Date: 09/02/2026
Time: 14:33:37

Division of the Budget
KANSAS

Fund Code	FUND/ACCOUNT TITLE	FY 2026 Actuals	FY 2027 Adjusted Budget Request	FY 2028 Adjusted Budget Request	FY 2029 Adjusted Budget Request	null	null
0100	MORTUARY ARTS FF	332,495	356,041	374,153	371,068	0	0
0104	Official Hospitality	0	500	500	500	0	0
2709	**SUBTOTAL MORTUARY ARTS FF**	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**
	260 TOTAL MEANS OF FUNDING	**332,495**	**356,541**	**374,653**	**371,568**	**0**	**0**