

Narrative Information for Biennial Agencies—DA 400

Division of the Budget
State of Kansas

Agency
Program

Board of Mortuary Arts
Administration and Regulation

Monday, September 9, 2024

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 2025, 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,

John Carey

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

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State of Kansas

Agency: Mortuary Arts Board
Program: Administration and Regulation

FY 2025 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. Phillip F. Ziegler	President	Licensee	Dodge City	July 31, 2025
Mr. Robert J. Steil	Vice President	Consumer	Lawrence	July 31, 2027
Mr. Barry W. Bedene	Member	Licensee	Arma	July 31, 2025
Mr. Craig Boomhower	Member	Licensee	Garden City	July 31, 2027
Ms. Amy E. Elliott	Member	Consumer	Lenexa	July 31, 2027

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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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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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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
12%	11%	11%	11%	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
660 hours	655 hours	660 hours	655 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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
7 days	7 days	7 days	7 days	7 days	7 days

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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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
2,248	2,250	2,242	2,260	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
570	572	575	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 2022	FY 2023	FY 2024	FY2025	FY2026	FY2027
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
1,990	1,992	1,997	2,000	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>Estimate</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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
668 hours	650 hours	671 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>Estimate</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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
19/43	26/62	32/33	25/40	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
21	27	32	25	25	25

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

2022	2023	2024	2025	2026	2027
<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
29	13	25	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
29	13	25	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
Actual
41%

FY 2023
Actual
41%

FY 2024
Actual
40%

FY 2025
Estimate
40%

FY 2026
Estimate
40%

FY 2027
Estimate
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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
27%	26%	24%	24%	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
830	823	817	820	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>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
343	339	342	340	340	340

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Overview of Agency Budget at Each Request Level

Current Year FY 2025:

The amount requested for the FY 2025 budget is \$346,782 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 sixth year by the Office of the Kansas Attorney General (OAG) is also included with the budget. The revised FY 2025 request is the same as the expenditure limitations set by the 2024 Legislature.

Budget Year FY 2026:

The amount requested for the FY 2026 budget is \$353,511 and includes \$500 for Official Hospitality and should allow the Board to function at the current level.

Budget Year FY 2027:

The amount requested for the FY 2027 budget is \$359,143 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 2025—\$263,287 represents the amount needed to maintain existing staff, including two Senior Administrative Specialists, as one cross-trains the other due to retirement.

FY 2026—\$250,721 represents the amount needed to maintain existing staff.

FY 2027—\$252,753 represents the amount needed to maintain existing staff.

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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 2025—\$75,996 should allow the Board to function at the current level.

FY 2026—\$94,190 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 . . .)

Revised FY 2025—\$7,499 should allow the Board to function at the current level.

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.

Revised FY 2025—No Capital Outlay is being requested.

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 \$123,467 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
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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

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

Individual License Renewal Estimates for FY 2025

<u>First Letter of Surnames</u>	<u>Due Dates</u>	<u>Embalmers</u>	<u>Assistant</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>
			<u>Funeral Directors</u>	<u>Funeral Directors</u>					
G	7/31/2024	27	31	10	20				
H	8/31/2024	45	51	15	19	N-Q:	N-Q:	N-Q:	N-Q:
I	9/30/2024	1	0	1	0	23	21	2	0
J	10/31/2024	21	23	6	10				
K	11/30/2024	26	31	13	11	K-M:	K-M:	K-M:	K-M:
L	12/31/2024	27	34	11	6	40	16	6	1
M	1/31/2025	54	71	23	37				
N	2/28/2025	10	13	2	6	H-J:	H-J:	H-J:	H-J:
O	3/31/2025	7	8	3	3	16	8	4	0
P	4/30/2025	36	39	16	7				
Q	5/31/2025	2	2	1	0	E-G:	E-G:	E-G:	E-G:
R	6/30/2025	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
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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

First Letter of Surname	Due Date	Embalmers	Assistant		Crematory Operators	Funeral Establishments	Funeral Branch Estab.	FH/ Crematories--CR2	Stand alone Crematories--CR1
			Funeral Directors	Funeral Directors					
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

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

Individual License Renewal Estimates for FY 2027

<u>First Letter of Surnames</u>	<u>Due Dates</u>	<u>Embalmers</u>	<u>Assistant</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>
			<u>Funeral Directors</u>	<u>Funeral Directors</u>					
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
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AGENCY NAME Kansas State Board of Mortuary Arts
AGENCY NUMBER 204
PROGRAM Administration & Regulation--6200

REVENUE ESTIMATES

7/1/2024-6/30/2025

	<u>Number</u>	<u>Fee</u>	<u>Total Amounts</u>
FY 2025			
Embalmer Renewals	288	\$228	\$65,664
Funeral Director Renewals	347	\$288	\$99,936
Assistant Funeral Director Renewals	117	\$204	\$23,868
Funeral Establishment Renewals	92	\$775	\$71,300
Funeral Branch Establishment Renewals	54	\$775	\$41,850
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	17	\$425	\$7,225
Embalmer by endorsement	1	\$350	\$350
Assistant Funeral Director 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.

REVENUE ESTIMATES

7/1/2025-6/30/2026

	<u>Number</u>	<u>Fee</u>	<u>Total Amounts</u>
FY 2026			
Embalmer Renewals	317	\$228	\$72,276
Funeral Director Renewals	375	\$288	\$108,000
Asst Funeral Director Renewals	133	\$204	\$27,132
Funeral Establ. Renewals	97	\$775	\$75,175
Branch Establ. Renewals	91	\$775	\$70,525
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	27	\$425	\$11,475
Embalmer by endorsement	1	\$350	\$350
AFD 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.

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

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

1 Object/Revenue		2 FY 2024 Actuals	3 FY 2025 Adjusted Budget Request	4 FY 2026 Adjusted Budget Request	5 FY 2027 Adjusted Budget Request	6	7
Description	Code						
0000000 Board of Mortuary Arts (204-00-01030-0000000-0000-000)	0000000	322,317	346,782	353,511	359,143	0	0
TOTAL BY APPROPRIATION ORGS		322,317	346,782	353,511	359,143	0	0
Salaries and Wages	1	236,880	263,287	250,721	252,753	0	0
Contractual Services	2	80,554	75,996	94,190	97,790	0	0
Commodities	3	4,883	7,499	7,600	7,600	0	0
Capital Outlay	4	0	0	1,000	1,000	0	0
TOTAL BY OBJECT SERIES		322,317	346,782	353,511	359,143	0	0
MORTUARY ARTS FF	2709	322,317	346,782	353,511	359,143	0	0
TOTAL BY FUNDS		322,317	346,782	353,511	359,143	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 : 2026-A-02-00204

Fund Number: 2709 0100 Name: MORTUARY ARTS FF	FY 2024 Actuals	FY 2025 Adjusted Budget Request	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request
40007 CASH FORWARD	267,447	214,338	173,881	176,285
420990 OTHER SERVICE CHARGES	(210)	0	0	0
421100 LICENSE PERSONAL SERVICES	269,418	306,325	355,915	306,325
Total Available	536,655	520,663	529,796	482,610
Total Reportable Expenditures	322,317	346,782	353,511	359,143
Total Expenditures	322,317	346,782	353,511	359,143
Balance Forward	214,338	173,881	176,285	123,467

406/410 series report

Dept. Name:
 Agency Name: Board of Mortuary Arts
 Agency Reporting Level:
 Version : 2026-A-02-00204

Date: 08/29/2024
 Time: 14:23:11

Division of the Budget
 KANSAS

Obj. Code	OBJECTS OF EXPENDITURE	FY 2024 Actuals	FY 2025 Adjusted Budget Request	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request		
	Salaries and Wages	236,880	263,287	250,721	252,753	0	0
	TOTAL Salaries and Wages	236,880	263,287	250,721	252,753	0	0
52000	Communication	2,587	5,500	5,500	5,500	0	0
52200	Printing and Advertising	168	0	0	0	0	0
52300	Rents	29,895	18,000	24,000	24,000	0	0
52400	Reparing and Servicing	522	1,000	1,000	1,000	0	0
52500	Travel and Subsistence	10,273	20,206	23,000	23,000	0	0
52510	InState Travel and Subsistence	428	0	0	0	0	0
52600	Fees-other Services	20,256	19,000	19,000	19,000	0	0
52700	Fee-Professional Services	15,800	10,000	19,400	23,000	0	0
52900	Other Contractual Services	625	2,290	2,290	2,290	0	0
	TOTAL Contractual Services	80,554	75,996	94,190	97,790	0	0
53200	Food for Human Consumption	47	0	0	0	0	0
53500	Vehicle Part Supply Accessory	4,409	4,899	5,000	5,000	0	0
53600	Pro Science Supply Material	0	300	300	300	0	0
53700	Office and Data Supplies	427	2,100	2,100	2,100	0	0
53900	Other Supplies and Materials	0	200	200	200	0	0
	TOTAL Commodities	4,883	7,499	7,600	7,600	0	0
	TOTAL Capital Outlay	0	0	1,000	1,000	0	0
	TOTAL REPORTABLE EXPENDITURES	322,317	346,782	353,511	359,143	0	0
	SUBTOTAL State Operations	322,317	346,782	353,511	359,143	0	0
	TOTAL EXPENDITURES	322,317	346,782	353,511	359,143	0	0

406/410 series report

Dept. Name:
 Agency Name: Board of Mortuary Arts
 Agency Reporting Level:
 Version : 2026-A-02-00204

Date: 08/29/2024
 Time: 14:23:11

Division of the Budget
 KANSAS

Series	Fund Code	FUND/ACCOUNT TITLE	FY 2024 Actuals	FY 2025 Adjusted Budget Request	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request		
1	2709	0100 MORTUARY ARTS FF	236,880	263,287	250,721	252,753	0	0
1	2709	2709 SUBTOTAL for 2709's	236,880	263,287	250,721	252,753	0	0
		172 TOTAL Salaries and Wages	236,880	263,287	250,721	252,753	0	0
2	2709	0100 MORTUARY ARTS FF	80,554	75,996	94,190	97,790	0	0
2	2709	2709 SUBTOTAL for 2709's	80,554	75,996	94,190	97,790	0	0
		182 TOTAL Contractual Services	80,554	75,996	94,190	97,790	0	0
3	2709	0100 MORTUARY ARTS FF	4,883	7,499	7,600	7,600	0	0
3	2709	2709 SUBTOTAL for 2709's	4,883	7,499	7,600	7,600	0	0
		192 TOTAL Commodities	4,883	7,499	7,600	7,600	0	0
4	2709	0100 MORTUARY ARTS FF	0	0	1,000	1,000	0	0
4	2709	2709 SUBTOTAL for 2709's	0	0	1,000	1,000	0	0
		202 TOTAL Capital Outlay	0	0	1,000	1,000	0	0
		202 TOTAL All Funds	322,317	346,782	353,511	359,143	0	0

406/410 series report

Dept. Name:
Agency Name: Board of Mortuary Arts
Agency Reporting Level:
Version : 2026-A-02-00204

Date: 08/29/2024
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Division of the Budget
 KANSAS

Fund Code	FUND/ACCOUNT TITLE	FY 2024 Actuals	FY 2025 Adjusted Budget Request	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request		
0100	MORTUARY ARTS FF	322,317	346,782	353,511	359,143	0	0
2709	SUBTOTAL MORTUARY ARTS FF	322,317	346,782	353,511	359,143	0	0
230	TOTAL MEANS OF FUNDING	322,317	346,782	353,511	359,143	0	0