

Narrative Information for Biennial Agencies—DA 400

Division of the Budget
State of Kansas

Agency Board of Mortuary Arts
Program Administration and Regulation

Wednesday, September 13, 2023

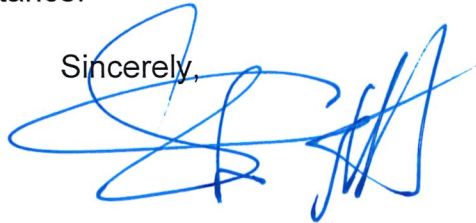
Mr. Adam Proffitt, Director of the Budget
Division of the Budget
900 SW Jackson Street, Room 504
Landon State Office Building
Topeka, Kansas 66612

Dear Mr. Proffitt:

As the Executive Secretary of the Kansas State Board of Mortuary Arts, I hereby submit for your consideration the Fiscal Year 2024 and Fiscal Year 2025 budget document for the Kansas State Board of Mortuary Arts (KSBMA). It has been prepared in accordance with the instructions transmitted by Mr. Proffitt. 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 Board
Program: Administration and Regulation

FY 2023 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. Craig Boomhower	President	Licensee	Garden City	July 31, 2024
Mr. Phillip F. Ziegler	Vice President	Licensee	Dodge City	July 31, 2023
Mr. Barry W. Bedene	Member	Licensee	Arma	July 31, 2025
Ms. Amy E. Elliott	Member	Consumer	Lenexa	July 31, 2024
Mr. Robert J. Steil	Member	Consumer	Lawrence	July 31, 2024

Administrative Staff:

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

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Agency
Program

Board of Mortuary Arts
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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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 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Actual</u>	FY2024 <u>Estimate</u>	FY2025 <u>Estimate</u>
10%	11%	12%	11%	11%	11%

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

FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Actual</u>	FY2024 <u>Estimate</u>	FY2025 <u>Estimate</u>
640 hours	650 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 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Actual</u>	FY2024 <u>Estimate</u>	FY2025 <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 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Estimate</u>	FY2024 <u>Estimate</u>	FY2025 <u>Estimate</u>
2,140	2,190	2,248	2,250	2,260	2,250

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

FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Actual</u>	FY2024 <u>Estimate</u>	FY2025 <u>Estimate</u>
550	560	570	572	582	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 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Estimate</u>	FY 2024 <u>Estimate</u>	FY2025 <u>Estimate</u>
1,925	1,955	1,990	1,992	2,002	1,992

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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.

Narrative Information for Biennial Agencies—DA 400

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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):

2020	2021	2022	2023	2024	2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
42%	45%	43%	43%	44%	43%

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

2020	2021	2022	2023	2024	2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
655 hours	672 hours	668 hours	650 hours	671 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):

2020	2021	2022	2023	2024	2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
42%	45%	43%	43%	44%	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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
23/27	24/25	19/43	26/62	25/40	25/40

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

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
27	21	21	27	25	25

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

2020	2021	2022	2023	2024	2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
24	38	29	25	26	26

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

2020	2021	2022	2023	2024	2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
24	34	29	25	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 2020
Actual
41%

FY 2021
Actual
40%

FY 2022
Actual
41%

FY 2023
Actual
41%

FY 2024
Estimate
40%

FY 2025
Estimate
40%

Narrative Information for Biennial Agencies—DA 400

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

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
25%	24%	27%	26%	24%	24%

Output Measures

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

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
800	826	830	823	805	805

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

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
345	340	343	339	342	340

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Overview of Agency Budget at Each Request Level

Current Year FY 2024:

The amount requested for the FY 2024 budget is \$332,594 and includes \$500 for Official Hospitality and should allow the Board to function at the current level. \$15,800 to pay for legal fees being charged for the fifth year by the Office of the Kansas Attorney General (OAG) is also included with the budget. The revised FY 2024 request is the same as the expenditure limitations set by the 2023 Legislature.

Budget Year FY 2025:

The amount requested for the FY 2025 budget is \$334,154 and includes \$500 for Official Hospitality and should allow the Board to function at the current level. This request includes a supplemental change package totaling \$9,660 to account for the FY 2024 pay plan that was approved by the 2023 Legislature.

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 2024—\$236,225 represents the amount needed to maintain existing staff.

FY 2025—\$241,065 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 2024—\$88,869 should allow the Board to function at the current level.

FY 2025—\$84,590 should allow the Board to function at the current level.

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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 2024—\$6,500 should allow the Board to function at the current level.

FY 2025—\$7,499 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 2024—\$1,000 is for the purchase of office equipment, as needed.

FY 2025—\$1,000 is for the purchase of office equipment, as needed.

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In Conclusion:

Based on the projected balance forward of \$262,938 by the end of FY 2025, it likely will be necessary to increase fees before the beginning January 1, 2024. Fees remain well within statutory maximums and have not been increased since January 1, 2006. Which fees to increase, when to increase fees and by how much will be determined by the Board.

The revenue/current fees and revenue/proposed estimated fee increases are highlighted on the following page. These increases are subject to the policy and procedure for the filing of Kansas administrative regulations and will be pursued by the Board in FY 2024.

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

REVENUE/PROPOSED ESTIMATED FEE INCREASES

	<u>FEE</u>	<u>LIMITATION</u>	<u>FEE</u>	<u>LIMITATION</u>
Embalmers endorsement application fee	\$350	\$500	\$350	\$500
Embalmers reciprocity application fee	\$350	\$500	\$350	\$500
Funeral directors examination fee	\$200	\$400	\$200	\$400
Funeral directors reciprocity application fee	\$350	\$500	\$350	\$500
Embalmers/funeral directors reciprocity application fee	\$350	\$500	\$350	\$500
Assistant funeral directors application fee	\$150	\$300	\$150	\$300
Assistant funeral directors examination fee	\$50	\$300	\$50	\$300
Embalmers license and renewal fee	\$168	\$350	\$228	\$350
Funeral directors license and renewal fee	\$228	\$450	\$288	\$450
Crematory operator's license and renewal fee	\$50	\$200	\$72	\$200
Assistant funeral directors license and renewal fee	\$180	\$400	\$204	\$400
Apprentice embalmers registration fee	\$100	\$250	\$100	\$250
Funeral establishment license fee	\$650	\$1,000	\$775	\$1,000
Branch establishment license fee	\$650	\$1,000	\$775	\$1,000
Crematory license fee	\$650	\$1,000	\$775	\$1,000
Crematory renewal fee	\$650	\$1,000	\$775	\$1,000
Funeral establishment/crematory license fee	\$950	\$1,500	\$1,200	\$1,500
Funeral establishment/crematory renewal fee	\$950	\$1,500	\$1,200	\$1,500
Branch establishment/crematory license fee	\$950	\$1,500	\$1,200	\$1,500
Branch establishment/crematory renewal fee	\$950	\$1,500	\$1,200	\$1,500
Duplicate licenses	\$15	\$30	\$15	\$30
Rulebooks	\$5	\$20	\$5	\$20
Continuing education program sponsor application	\$0	\$25	\$0	\$25
Continuing education program licensee application	\$0	\$25	\$0	\$25
List of licensees	\$10	NA	\$10	NA
List of funeral homes	\$5	NA	\$5	NA
Informational brochures	\$0	NA	\$0	NA

Fees were last increased 1/1/2006.

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 2024

First Letter of Surname	Due Date	Embalmers	Funeral		Crematory Operators	Funeral Establishments	Funeral Branch Estab.	FH/ Crematories--CR2	Stand alone Crematories--CR1
			Directors	Assistant Directors					
S	7/31/2023	63	74	32	36				
T	8/31/2023	12	14	8	6	C-D:	C-D:	C-D:	C-D:
U	9/30/2023	3	2	0	1	30	33	10	0
V	10/31/2023	5	6	1	0				
W	11/30/2023	50	62	27	23	A-B:	A-B:	A-B:	A-B:
X,Y,Z	12/31/2023	14	17	6	7	26	22	5	0
A	1/31/2024	12	14	6	5				
B	2/28/2024	48	59	19	24	T-Z:	T-Z:	T-Z:	T-Z:
C	3/31/2024	45	53	15	17	18	16	4	0
D	4/30/2024	33	35	11	17				
E	5/31/2024	15	15	4	6	R-S:	R-S:	R-S:	R-S:
F	6/30/2024	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
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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

First Letter of Surnames	Due Dates	Embalmers	Funeral	Assistant	Crematory	Funeral	Funeral	FH/	Stand alone
			Directors	Funeral Directors	Operators	Establishments	Branch Estab.	Crematories--CR2	Crematories--CR1
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
State of Kansas

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

REVENUE ESTIMATES

7/1/2023-6/30/2024

	Number	Fee	Total Amounts
FY 2024			
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

7/1/2024-6/30/2025

	Number	Fee	Total Amounts
FY 2025			
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>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ESTIMATE</u>	<u>ESTIMATE</u>
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Embalmer Renewals	\$51,763	\$53,266	\$50,128	\$50,611	\$42,567	\$52,298	\$46,114	\$72,276	\$65,664
Funeral Director Renewals	\$79,349	\$84,652	\$80,150	\$82,220	\$68,024	\$82,605	\$71,902	\$108,000	\$99,936
Assistant Funeral Director Renewals	\$25,185	\$23,175	\$22,357	\$21,360	\$19,852	\$21,698	\$25,290	\$27,132	\$23,868
Funeral Establishment Renewals	\$101,523	\$126,418	\$107,854	\$125,492	\$106,033	\$120,997	\$116,864	\$145,700	\$113,150
Funeral Branch Establishments	NA	NA	NA	NA	NA	NA	NA	NA	NA
Funeral Director Examinations	\$6,850	\$5,050	\$4,600	\$3,400	\$4,200	\$4,000	\$5,850	\$5,000	\$5,000
Assistant Funeral Director Applications	\$6,150	\$4,643	\$5,250	\$5,700	\$4,650	\$2,050	\$9,900	\$5,250	\$5,250
Apprentice Embalmer/Student Registration Fees	\$1,400	\$1,500	\$1,600	\$1,200	\$1,500	\$1,700	\$1,400	\$1,500	\$1,500
Penalties	\$1,500	\$0	\$0	\$0	\$500	\$0	\$400	\$1,000	\$1,000
Reinstated Licenses and Rulebooks	\$1,516	\$30	\$416	\$50	\$100	\$660	\$468	\$50	\$50
Reciprocal License Applications	\$2,800	\$2,800	\$2,800	\$2,450	\$1,750	\$2,450	\$2,450	\$3,500	\$3,500
Duplicate License Fees	\$15	\$875	\$945	\$990	\$930	\$1,170	\$465	\$975	\$975
Miscellaneous	\$2,653	\$1,600	\$972	\$650	\$0.00	\$0	\$468.00	\$0	\$0.00
Refunds	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Adjustments	\$7,600	\$0	\$0	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Stand Alone Crematories	\$650	\$650	\$650	\$650	\$1,246	\$650	\$1,300	\$775	\$775
Crematories Located with a Funeral Home	\$3,562	\$7,476	\$4,450	\$7,475	\$4,850	\$7,663	\$5,550	\$11,475	\$7,225
Embalmers by Endorsement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350	\$350
Assistant Funeral Director Examinations	\$1,450	\$850	\$1,550	\$1,200	\$850	\$2,050	\$2,150	\$1,750	\$1,750
Crematory Operators	\$4,489	\$5,545	\$4,561	\$5,672	\$4,776	\$7,710	\$6,649	\$10,728	\$10,368
TOTALS (100%)	\$298,455	\$318,530	\$288,283	\$309,120	\$261,828	\$307,701	\$297,220	\$395,461	\$340,361
MORTUARY ARTS FEE FUND (90%)	\$268,610	\$286,677	\$259,455	\$278,208	\$235,645	\$276,931	\$267,498	\$355,915	\$306,325
STATE GENERAL FUND (10%)	\$29,846	\$31,853	\$28,828	\$30,912	\$26,183	\$30,770	\$29,722	\$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 2023 Actuals	3 FY 2024 Adjusted Budget Request	4 FY 2025 Adjusted Budget Request	5	6	7
Description	Code						
0000000 Board of Mortuary Arts (204-00-01030-0000000-0000-000)	0000000	292,397	332,594	334,154	0	0	0
TOTAL BY APPROPRIATION ORGS		292,397	332,594	334,154	0	0	0
Salaries and Wages	1	225,684	236,225	241,065	0	0	0
Contractual Services	2	63,932	88,869	84,590	0	0	0
Commodities	3	2,057	6,500	7,499	0	0	0
Capital Outlay	4	724	1,000	1,000	0	0	0
TOTAL BY OBJECT SERIES		292,397	332,594	334,154	0	0	0
MORTUARY ARTS FF	2709	292,397	332,594	334,154	0	0	0
TOTAL BY FUNDS		292,397	332,594	334,154	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: 2025-A-02-00204

Fund Number: 2709 0100 Name: MORTUARY ARTS FF	FY 2023 Actuals	FY 2024 Adjusted Budget Request	FY 2025 Adjusted Budget Request
40007 CASH FORWARD	291,106	267,446	290,767
421100 LICENSE PERSONAL SERVICES	268,737	355,915	306,325
Total Available	559,843	623,361	597,092
Total Reportable Expenditures	292,397	332,594	334,154
Total Expenditures	292,397	332,594	334,154
Balance Forward	267,446	290,767	262,938
KANSAS	404 Report		jwcarey / 2025-A-02-00204

406/410 series report

Dept. Name:
 Agency Name: Board of Mortuary Arts
 Agency Reporting Level:
 Version: 2025-A-02-00204

Date: 09/11/
 2023
 Time: 15:02:51

Division of the Budget
 KANSAS

Obj. Code	OBJECTS OF EXPENDITURE	FY 2023 Actuals	FY 2024 Adjusted Budget Request	FY 2025 Adjusted Budget Request	null	null	null
	Salaries and Wages	225,684	236,225	241,065	0	0	0
	TOTAL Salaries and Wages	225,684	236,225	241,065	0	0	0
52000	Communication	4,142	5,500	5,500	0	0	0
52300	Rents	17,969	18,000	18,000	0	0	0
52400	Repairing and Servicing	110	1,000	1,000	0	0	0
52500	Travel and Subsistence	9,819	25,669	22,000	0	0	0
52510	InState Travel and Subsistence	110	1,000	1,000	0	0	0
52600	Fees-other Services	15,310	19,000	19,000	0	0	0
52700	Fee-Professional Services	15,850	15,800	15,800	0	0	0
52900	Other Contractual Services	622	2,900	2,290	0	0	0
	TOTAL Contractual Services	63,932	88,869	84,590	0	0	0
53500	Vehicle Part Supply Accessory	1,219	4,000	4,899	0	0	0
53600	Pro Science Supply Material	0	300	300	0	0	0
53700	Office and Data Supplies	810	2,000	2,100	0	0	0
53900	Other Supplies and Materials	28	200	200	0	0	0
	TOTAL Commodities	2,057	6,500	7,499	0	0	0
	TOTAL Capital Outlay	724	1,000	1,000	0	0	0
	TOTAL REPORTABLE EXPENDITURES	292,397	332,594	334,154	0	0	0
	SUBTOTAL State Operations	292,397	332,594	334,154	0	0	0
	TOTAL EXPENDITURES	292,397	332,594	334,154	0	0	0

KANSAS

406/410S - 406/410 series report

jwcarey / 2025A0200204

406/410 series report

Dept. Name:

Agency Name: Board of Mortuary Arts

Agency Reporting

Level:

Version: 2025-A-02-00204

Date: 09/11/
2023

Time: 15:02:51

Division of the Budget
KANSAS

Series	Fund Code	FUND/ACCOUNT TITLE	FY 2023 Actuals	FY 2024 Adjusted Budget Request	FY 2025 Adjusted Budget Request	null	null	null
1	2709	0100 MORTUARY ARTS FF	225,684	236,225	241,065	0	0	0
1	2709	2709 SUBTOTAL for 2709's	225,684	236,225	241,065	0	0	0
		172 TOTAL Salaries and Wages	225,684	236,225	241,065	0	0	0
2	2709	0100 MORTUARY ARTS FF	63,932	88,869	84,590	0	0	0
2	2709	2709 SUBTOTAL for 2709's	63,932	88,869	84,590	0	0	0
		182 TOTAL Contractual Services	63,932	88,869	84,590	0	0	0
3	2709	0100 MORTUARY ARTS FF	2,057	6,500	7,499	0	0	0
3	2709	2709 SUBTOTAL for 2709's	2,057	6,500	7,499	0	0	0
		192 TOTAL Commodities	2,057	6,500	7,499	0	0	0
4	2709	0100 MORTUARY ARTS FF	724	1,000	1,000	0	0	0
4	2709	2709 SUBTOTAL for 2709's	724	1,000	1,000	0	0	0
		202 TOTAL Capital Outlay	724	1,000	1,000	0	0	0
		202 TOTAL All Funds	292,397	332,594	334,154	0	0	0

KANSAS

406/410S - 406/410 series report

jwcarey / 2025A0200204

406/410 series report

Dept. Name:

Agency Name: Board of Mortuary Arts

Agency Reporting

Level:

Version: 2025-A-02-00204

Date: 09/11/
2023

Time: 15:02:51

Division of the Budget
KANSAS

Fund Code	FUND/ACCOUNT TITLE	FY 2023 Actuals	FY 2024 Adjusted Budget Request	FY 2025 Adjusted Budget Request	null	null	null
0100	MORTUARY ARTS FF	292,397	332,594	334,154	0	0	0
2709	SUBTOTAL MORTUARY ARTS FF	292,397	332,594	334,154	0	0	0
230	TOTAL MEANS OF FUNDING	292,397	332,594	334,154	0	0	0

KANSAS

406/410S - 406/410 series report

jwcarey / 2025A0200204

412 reconciliation

Program Name: null
 Agency Name: Board of Mortuary Arts
 Agency Reporting Level: null
 Version: 2025-A-02-00204

Date: 09/11/2023
 Time: 15:06:25

Division of the Budget
 KANSAS

Classification of Employment	Pay Grade	FY 2024 Estimate		FY 2025 Request	
		Pos	Amount	Pos	Amount
Authorized Positions					
Regular Classified					
Senior Administrative Spec	22	1.00	39,853	1.00	39,853
Subtotal Regular Classified		1.00	39,853	1.00	39,853
Regular Unclassified					
Executive Secretary	1	1.00	77,175	1.00	77,175
Investigator	1	1.00	49,608	1.00	49,608
Subtotal Regular Unclassified		2.00	126,783	2.00	126,783
Temporary Unclassified					
Administrative Specialist	21	0.00	0	0.00	0
Appt/elect Bd/comm Bd Member	1	0.00	1,400	0.00	1,400
Subtotal Temporary Unclassified		0.00	1,400	0.00	1,400
Longevity					
Longevity		0.00	0	0.00	0
Subtotal Longevity		0.00	0	0.00	0
Totals		3.00	168,036	3.00	168,036
Totals by Fringe Benefits					
RET	KPER2	0.00	22,612	0.00	20,696
FICA		0.00	10,418	0.00	10,418
UNEMP		0.00	0	0.00	100
WKCMP		0.00	361	0.00	309
RSAL		0.00	1,210	0.00	1,210
HLT1		0.00	26,982	0.00	28,199
HLT2		0.00	4,170	0.00	0
FICA 2		0.00	2,437	0.00	2,437
Total Benefits		0.00	68,190	0.00	63,369
Total Salaries and Benefits		0.00	236,226	0.00	231,405
Totals by Position Type					
Regular Classified		1.00	39,853	1.00	39,853
Regular Unclassified		2.00	126,783	2.00	126,783
Temporary Unclassified		0.00	1,400	0.00	1,400
Longevity		0.00	0	0.00	0
KANSAS	DA-412 - 412 reconciliation				jwcarey / 2025A0200204