

# KANSAS STATE BOARD OF MORTUARY ARTS

## FY 2022 – FY 2025 BUDGET ANALYSIS

FIGURE 1  
**BUDGET OVERVIEW, FY 2022 – FY 2025**

	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
<b>Operating Expenditures:</b>							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-	-	-	-
All Other Funds	240,234	317,670	317,670	322,934	322,934	324,494	324,494
<i>Subtotal</i>	<u>\$ 240,234</u>	<u>\$ 317,670</u>	<u>\$ 317,670</u>	<u>\$ 322,934</u>	<u>\$ 322,934</u>	<u>\$ 324,494</u>	<u>\$ 324,494</u>
<b>Capital Improvements:</b>							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-	-
<i>Subtotal</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL</b>	<b><u>\$ 240,234</u></b>	<b><u>\$ 317,670</u></b>	<b><u>\$ 317,670</u></b>	<b><u>\$ 322,934</u></b>	<b><u>\$ 322,934</u></b>	<b><u>\$ 324,494</u></b>	<b><u>\$ 324,494</u></b>
<b>Percentage Change:</b>							
State General Fund	-- %	-- %	-- %	-- %	-- %	-- %	-- %
All Funds	(15.8) %	32.2 %	32.2 %	1.7 %	1.7 %	0.5 %	0.5 %
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0

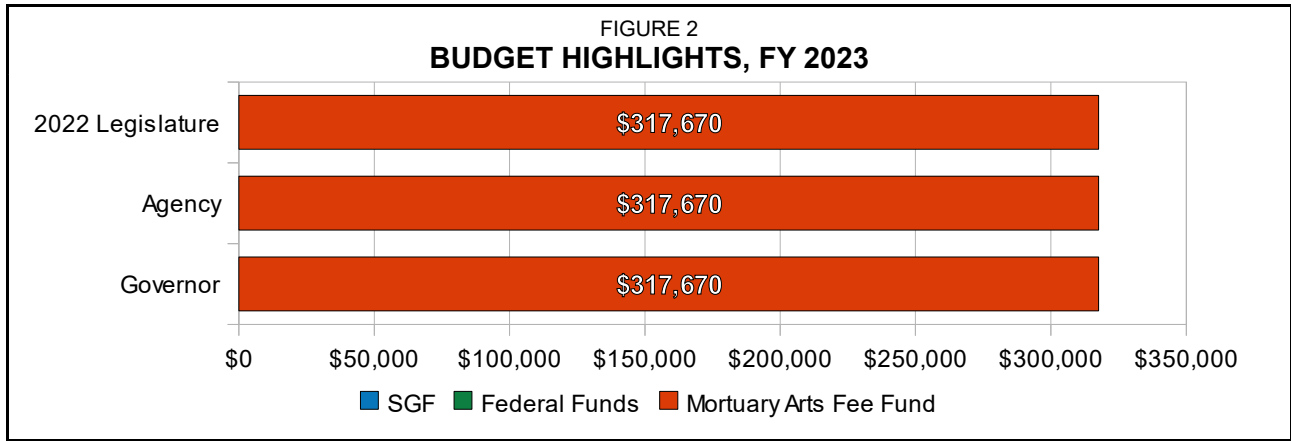
For purposes of this analysis, full-time equivalent (FTE) positions include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.

The Kansas State Board of Mortuary Arts regulates embalmers, funeral directors, assistant funeral directors, apprentice embalmers, crematory operators, funeral establishments, branch funeral establishments, and crematories. The five-member Board ensures funeral homes, crematories, licensees, apprentices, and student embalmers operate according to state laws, and that they serve in the best interest of the consumer by meeting and maintaining licensing and regulatory requirements.

To accomplish these things, the Board provides information detailing the Kansas licensing process; provides assistance to potential licensees who may not understand or meet licensing requirements; maintains information on all individuals who seek and maintain licenses; inspects funeral homes and crematory facilities twice a year; investigates complaints regarding the practice of the mortuary arts profession; and takes appropriate disciplinary measures, if warranted. The Board also informs Kansas consumers about laws related to the death process, funeral pre-arrangements, and the funeral process.

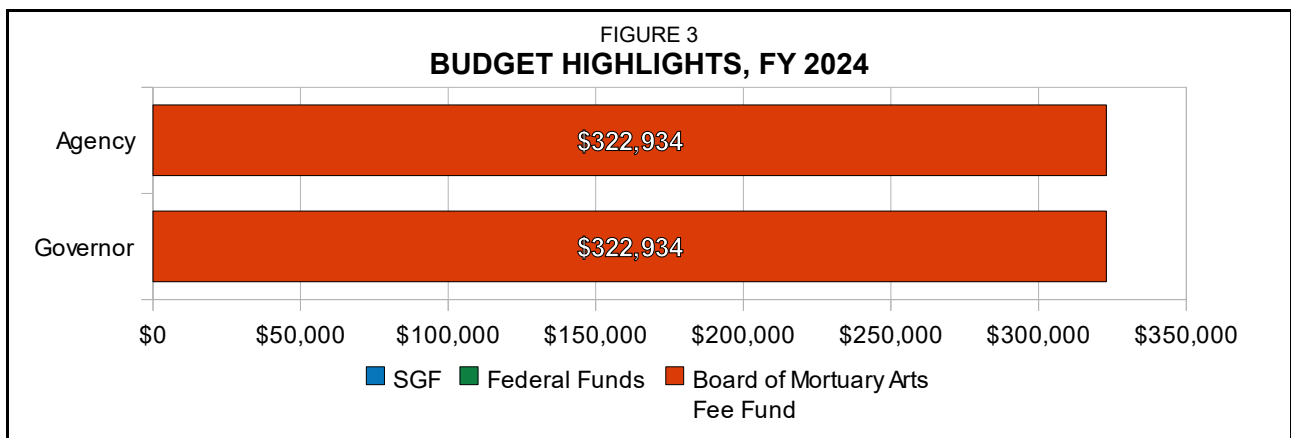
### EXECUTIVE SUMMARY

The 2022 Legislature approved a budget of \$317,670, all from special revenue funds, in expenditures and 3.0 FTE positions for the Kansas State Board of Mortuary Arts in FY 2023.



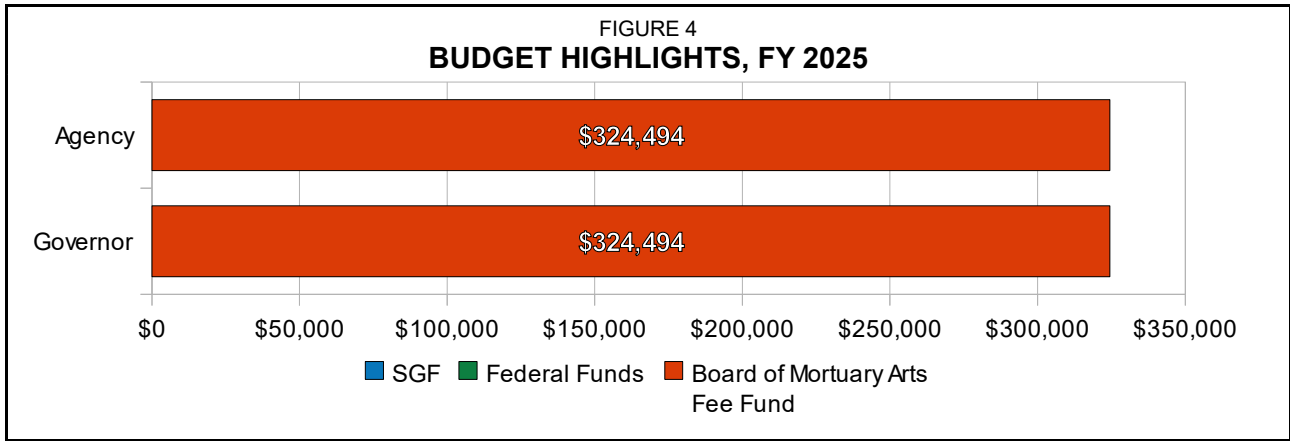
The **agency** submits a revised estimate of \$317,670, all from special revenue funds, in expenditures and 3.0 FTE positions in FY 2023. This is the same as the FY 2023 approved budget. The **agency** revised estimate adds \$6,851 for salaries and wages for conversion to unclassified service and employer contributions for KPERS. The agency's revised estimates also deletes \$3,000 for rent, \$1,200 for a reduced estimate for office supplies and stationery, and \$2,195 for replacement of a computer in FY 2023. These deletions, along with other, smaller adjustments, offset the agency's increased estimate for salaries and wage increases.

The **Governor** concurs with the agency's revised estimate in FY 2023.



The **agency** requests \$322,934, all from special revenue funds, and 3.0 FTE positions for FY 2024. This is an increase of \$5,264, or 1.7 percent, above the FY 2023 revised estimate. The increase is attributable to the addition of \$2,592 for employer contributions for group health insurance, \$1,000 for a computer replacement, \$1,000 for anticipated increases in expenditures for travel and subsistence for FY 2024, and other, smaller adjustments.

The **Governor** concurs with the agency's request for FY 2024.



The **agency** requests \$324,494, all from special revenue funds, and 3.0 FTE positions for FY 2025. This is an increase of \$1,560, or 0.5 percent, above the FY 2024 agency request. The increase is attributable to the addition of \$1,000 for anticipated increases in travel and subsistence, \$1,000 for anticipated increases in gasoline costs, partially offset by the reduction of \$440 in other various adjustment for FY 2025. Other, smaller adjustments, are also included in the agency's requested expenditures for FY 2025.

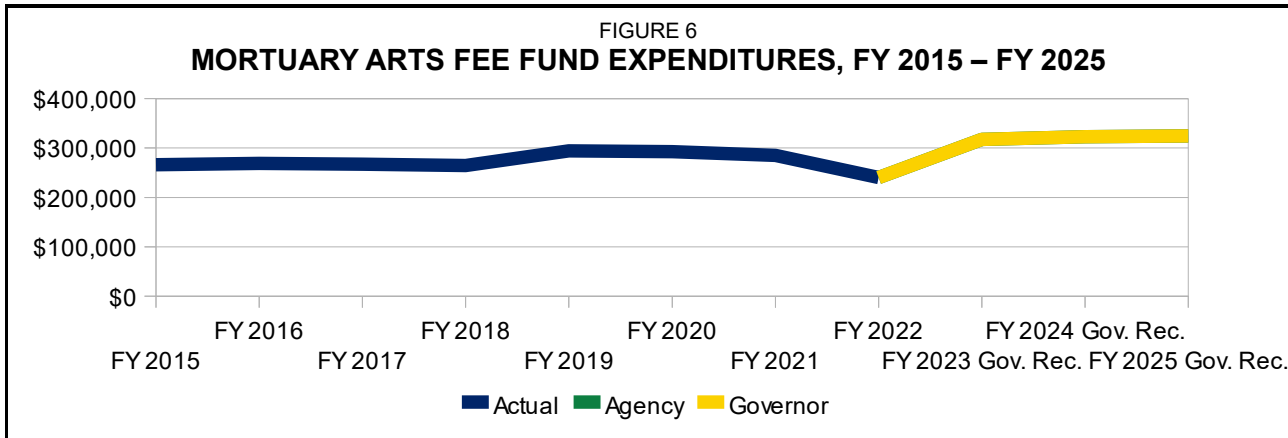
The **Governor** concurs with the agency's request for FY 2025.

## EXPENDITURES AND FINANCING

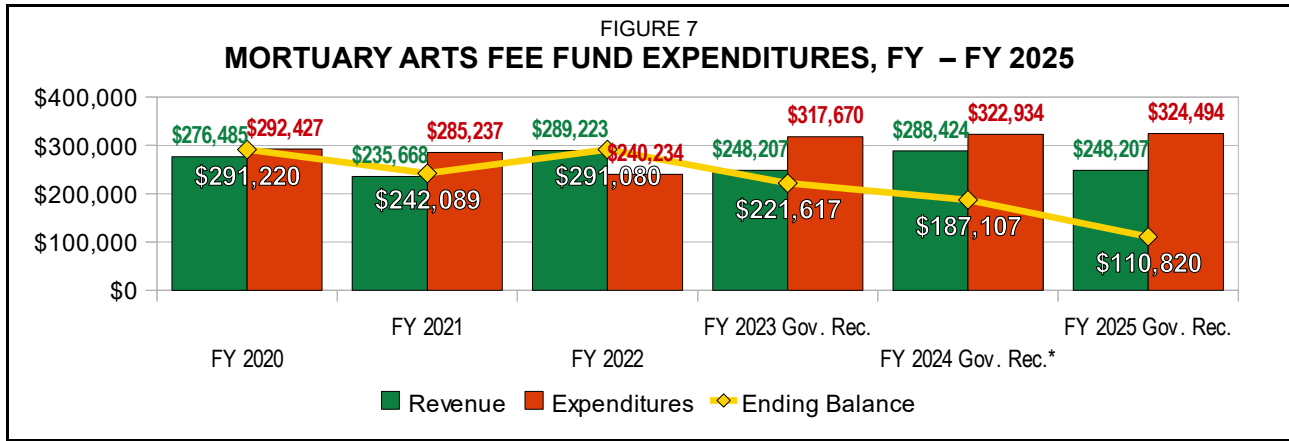
**FIGURE 5  
BUDGET SUMMARY BY CATEGORY OF EXPENDITURE, FY 2022 – FY 2025**

Category of Expenditure:	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
Salaries and Wages	\$ 178,778	\$ 229,376	\$ 229,376	\$ 231,234	\$ 231,234	\$ 231,304	\$ 231,304
Contractual Services	58,423	81,819	81,819	84,200	84,200	84,590	84,590
Commodities	2,314	6,475	6,475	6,500	6,500	7,600	7,600
Capital Outlay	719	-	-	1,000	1,000	1,000	1,000
Debt Service Interest	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 240,234</b>	<b>\$ 317,670</b>	<b>\$ 317,670</b>	<b>\$ 322,934</b>	<b>\$ 322,934</b>	<b>\$ 324,494</b>	<b>\$ 324,494</b>
Aid to Local Units	-	-	-	-	-	-	-
Other Assistance	-	-	-	-	-	-	-
<b>Subtotal—Operating</b>	<b>\$ 240,234</b>	<b>\$ 317,670</b>	<b>\$ 317,670</b>	<b>\$ 322,934</b>	<b>\$ 322,934</b>	<b>\$ 324,494</b>	<b>\$ 324,494</b>
Capital Improvements	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 240,234</b>	<b>\$ 317,670</b>	<b>\$ 317,670</b>	<b>\$ 322,934</b>	<b>\$ 322,934</b>	<b>\$ 324,494</b>	<b>\$ 324,494</b>
<b>Financing:</b>							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Fund	240,234	317,670	317,670	322,934	322,934	324,494	324,494
Federal Funds	-	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 240,234</b>	<b>\$ 317,670</b>	<b>\$ 317,670</b>	<b>\$ 322,934</b>	<b>\$ 322,934</b>	<b>\$ 324,494</b>	<b>\$ 324,494</b>
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0

### MORTUARY ARTS FEE FUND



The Mortuary Arts Fee Fund is statutorily fee funded through revenues from (1) issuance and renewal of licenses; (2) administration of exams for funeral directors and assistant funeral directors; (3) sales of rulebooks, lists, and duplicate licenses; and (4) continuing education programming.



\* For FY 2024, the lowest month ending balance for the Mortuary Arts Fee Fund will occur in June, with a balance of \$187,107.

**FIGURE 8**  
**LICENSURE FEES, FY 2023**

License	Current Fee	Statutory Limit	Authority
Embalmer endorsement application fee	\$ 350	\$ 500	KSA 65-1727
Embalmer reciprocity application fee	350	500	KSA 65-1727
Funeral director examination fee	200	400	KSA 65-1727
Funeral director reciprocity application fee	350	500	KSA 65-1727
Embalmer/funeral director reciprocity application fee	350	500	KSA 65-1727
Assistant funeral director application fee	150	300	KSA 65-1727
Assistant funeral director examination fee	50	300	KSA 65-1727
Embalmer license and renewal fee	168	350	KSA 65-1727
Funeral director license and renewal fee	228	450	KSA 65-1727
Crematory operator license and renewal fee	50	200	KSA 65-1727
Assistant funeral director license and renewal fee	180	400	KSA 65-1727
Apprentice embalmer registration fee	100	250	KSA 65-1727
Funeral establishment license fee	650	1,000	KSA 65-1727
Branch establishment license fee	650	1,000	KSA 65-1727
Crematory license fee	650	1,000	KSA 65-1727
Crematory renewal fee	650	1,000	KSA 65-1727
Funeral establishment/crematory license fee	950	1,500	KSA 65-1727
Funeral establishment/crematory renewal fee	950	1,500	KSA 65-1727
Branch establishment/crematory license fee	950	1,500	KSA 65-1727
Branch establishment/crematory renewal fee	950	1,500	KSA 65-1727
Duplicate license	15	30	KSA 65-1727
Rulebook	5	20	KSA 65-1727
Continuing education program sponsor application	N/A	25	KSA 65-1727
Continuing education program license application	N/A	25	KSA 65-1727
List of licensees	10	N/A	N/A
List of funeral homes	5	N/A	N/A
Informational brochures	N/A	N/A	N/A

## FY 2023 ANALYSIS

FIGURE 9  
**SUMMARY OF BUDGET REQUEST, FY 2023**

	SGF		Special Revenue Funds	All Funds	FTE
<b>Legislative Approved:</b>					
Amount Approved by 2022 Legislature	\$	-	\$ 317,670	\$ 317,670	3.0
1. No changes.		-	-	-	--
<i>Subtotal—Legislative Approved</i>	\$	-	\$ 317,670	\$ 317,670	3.0
<b>Agency Revised Estimate:</b>					
2. Salaries and Wages	\$	-	\$ 6,851	\$ 6,851	--
3. Rent		-	(3,000)	(3,000)	--
4. Office Supplies		-	(1,200)	(1,200)	--
5. Computer Replacement		-	(2,195)	(2,195)	--
6. All Other Adjustments		-	(456)	(456)	--
<i>Subtotal—Agency Revised Estimate</i>	\$	-	\$ 317,670	\$ 317,670	3.0
<b>Governor's Recommendation:</b>					
7. No Changes		-	-	-	--
<b>TOTAL</b>	<b>\$</b>	<b>-</b>	<b>\$ 317,670</b>	<b>\$ 317,670</b>	<b>3.0</b>

### LEGISLATIVE APPROVED

- NO CHANGES.** Subsequent to the 2022 Session, no adjustments were made to the \$317,670 appropriated to the Kansas State Board of Mortuary Arts for FY 2023.

### AGENCY ESTIMATE

The **agency** submits a revised estimate of \$317,670, all from special revenue funds, and 3.0 FTE positions in FY 2023. This is the same as the FY 2023 approved budget.

The **agency** revised estimate includes the following adjustments:

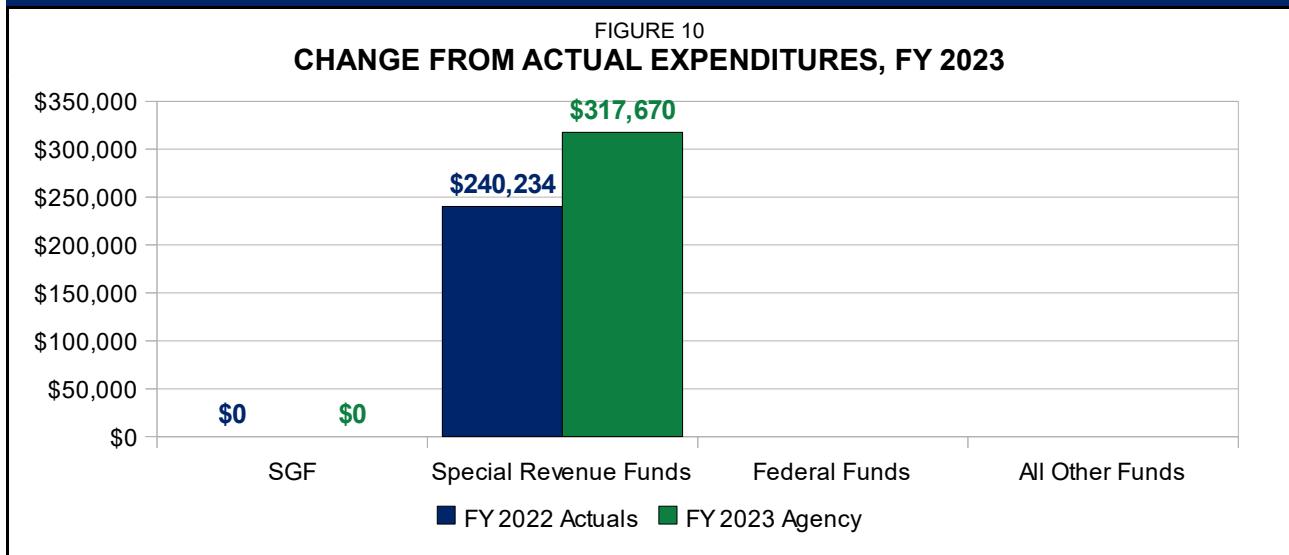
- SALARIES AND WAGES.** The agency estimates the addition of \$6,851 for salaries and wages for conversion to unclassified service and retirement and hiring of a new inspector.
- RENT.** The agency estimates a reduction of \$3,000 for rent due to an updated estimate to match actual expenditures.
- OFFICE SUPPLIES.** The agency estimates reduction of \$1,200 for a reduced estimate for office supplies and stationery in FY 2023.
- COMPUTER REPLACEMENT.** The agency estimates a reduction of \$2,195 for replacement of a computer in FY 2023.
- OTHER ADJUSTMENTS.** The agency estimates a reduction of \$456 in other various expenditure categories in FY 2023.

### GOVERNOR'S RECOMMENDATION

The **Governor** concurs with the agency's revised estimate for FY 2023.

- NO CHANGES.** The Governor recommends no changes to the agency's FY 2023 revised estimate.

## FY 2023 CHANGE FROM ACTUAL EXPENDITURES



The **agency** estimates revised expenditures of \$317,670, all from special revenue funds, in FY 2023. This is an increase of \$77,436, or 32.2 percent, above FY 2022 actual expenditures. The increase is primarily attributable to \$50,598 in salaries due to a vacant position being filled in FY 2023. Other adjustments include increasing estimated expenditures for fees for professional services, and other contractual services by \$23,396 over FY 2022 actual expenditures, and increases in commodities related to agency travel totaling \$4,161. These adjustments were partially offset by reductions in office supplies and hardware totaling \$719.

## FY 2024 ANALYSIS

FIGURE 11  
**SUMMARY OF BUDGET REQUEST, FY 2024**

	SGF	Special Revenue Funds	All Funds	FTE
<b>Agency Revised Estimate, FY 2023:</b>	\$ -	\$ 317,670	\$ 317,670	3.0
<b>Agency Request:</b>				
1. Group Health Insurance	\$ -	\$ 2,592	\$ 2,592	--
2. Computer Replacement	-	1,000	1,000	--
3. Travel and Subsistence	-	1,000	1,000	--
4. All Other Adjustments	-	672	672	--
<i>Subtotal—Agency Request</i>	\$ -	\$ 322,934	\$ 322,934	3.0
<b>Governor’s Recommendation:</b>				
5. No changes.	-	-	-	--
<b>TOTAL</b>	\$ -	\$ 322,934	\$ 322,934	3.0

### **AGENCY REQUEST**

The **agency** requests \$322,934, all from special revenue funds, in expenditures and 3.0 FTE positions for FY 2024. This is an increase of \$5,264, or 1.7 percent, above the FY 2023 agency revised estimate.

The **agency** request includes the following adjustments:

1. **GROUP HEALTH INSURANCE.** The agency requests the addition of \$2,592 for employer contributions for group health insurance for FY 2024.
2. **COMPUTER REPLACEMENT.** The agency requests the addition of \$1,000 for a computer replacement for FY 2024.
3. **TRAVEL AND SUBSISTENCE.** The agency requests the addition of \$1,000 for anticipated increases in the costs for travel and subsistence for FY 2024.
4. **OTHER ADJUSTMENTS.** The agency requests the addition of \$672 for various other adjustments for FY 2024.

### **GOVERNOR’S RECOMMENDATION**

The **Governor** concurs with the agency's FY 2024 request.

5. **NO CHANGES.** The Governor recommends no changes to the agency's FY 2024 request.



## FY 2025 ANALYSIS

FIGURE 12  
**SUMMARY OF BUDGET REQUEST, FY 2025**

	SGF		Special Revenue Funds	All Funds	FTE
<b>Agency Request, FY 2024:</b>	\$	-	\$ 322,934	\$ 322,934	3.0
<b>Agency Request:</b>					
1. Travel and Subsistence	\$	-	\$ 1,000	\$ 1,000	--
2. Fuel		-	1,000	1,000	--
3. All Other Adjustments		-	(440)	(440)	--
<i>Subtotal—Agency Request</i>	\$	-	\$ 324,494	\$ 324,494	3.0
<b>Governor’s Recommendation:</b>					
4. No changes		-	-	-	--
<b>TOTAL</b>	<b>\$</b>	<b>-</b>	<b>\$ 324,494</b>	<b>\$ 324,494</b>	<b>3.0</b>

### **AGENCY REQUEST**

The **agency** requests \$324,494, all from special revenue funds, and 3.0 FTE positions for FY 2025. This is an increase of \$1,560, or 0.5 percent, above the FY 2024 agency request.

The **agency** request includes the following adjustments:

1. **TRAVEL AND SUBSISTENCE.** The agency requests the addition of \$1,000 for anticipated increases in travel and subsistence for FY 2025.
2. **FUEL.** The agency requests the addition of \$1,000 for anticipated increases in gasoline costs for FY 2025.
3. **OTHER ADJUSTMENTS.** The agency requests the reduction of \$440 in other various adjustments for FY 2025.

### **GOVERNOR’S RECOMMENDATION**

The **Governor** concurs with the agency's FY 2025 request.

4. **NO CHANGES.** The Governor recommends no changes to the agency's FY 2025 request.

## PROGRAM AND PERFORMANCE MEASURES OVERVIEW

FIGURE 13  
**EXPENDITURES AND FTE POSITIONS BY PROGRAM, FY 2022 – FY 2025**

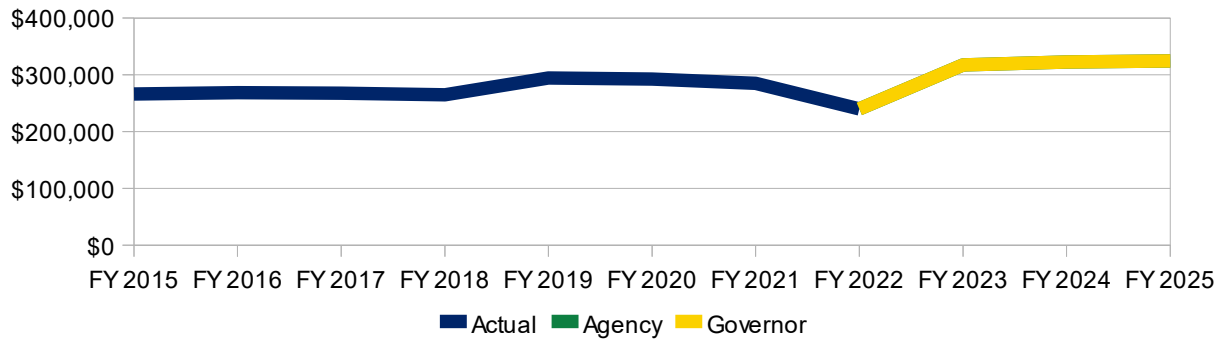
Programs	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
<b>Expenditures:</b>							
Administration	\$ 240,234	\$ 317,670	\$ 317,670	\$ 322,934	\$ 322,934	\$ 324,494	\$ 324,494
<b>FTE Positions:</b>							
Program	3.0	3.0	3.0	3.0	3.0	3.0	3.0

### **PERFORMANCE MEASURES**

The 2016 Legislature passed HB 2739, which outlined a three-year process for state agencies to develop and implement a system of performance budgeting using outcome measures to evaluate program effectiveness.

# ADMINISTRATION

FIGURE 14  
ADMINISTRATION EXPENDITURES, FY 2015 – FY 2025



**STATUTORY BASIS:** • KSA 65-1701 and 74-1701

- PROGRAM GOALS:**
- Ensure that all funeral homes, crematories, licensees, apprentices, and student embalmers operate according to state law.
  - 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.
  - Educate and inform the public of their options when conducting business with licensees.

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 KSA 65-1701 *et seq.* and KSA 74- 1701 *et seq.*

FIGURE 15  
ADMINISTRATION, PERFORMANCE MEASURES

	Actual FY 2021	Actual FY 2022	Actual 3-Year Avg.	Target FY 2023	Target FY 2024
<b>Outcome Measure:</b>					
1. Percent of applicants NOT meeting licensure requirements with their initial application*	11.0 %	12.0 %	11.0 %	11.0 %	11.0 %
2. Average number of hours in staff time of assistance provided to individuals needing assistance with the licensure process*	650	660	650	655	655
3. Approximate number of days it takes for an applicant to be notified that their initial application is either acceptable or unacceptable*	7	7	7	7	7
4. Percent of complaints requiring investigation that result in the finding of any possible violations (by calendar year)*	40.0 %	43.0 %	41.7 %	43.0 %	44.0 %
5. Hours of administrative time spent involving complaints (by calendar year)*	700	670	675	670	671

FIGURE 15

**ADMINISTRATION, PERFORMANCE MEASURES**

	Actual FY 2021	Actual FY 2022	Actual 3-Year Avg.	Target FY 2023	Target FY 2024
6. 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)	65.0 %	43.0 %	50.0 %	43.0 %	44.0 %
7. Percent of inquiries resulting in additional information provided by the agency*	40.0 %	41.0 %	40.7 %	40.0 %	40.0 %
8. Approximate percent of inquiries resulting in the filing of a complaint*	24.0 %	27.0 %	25.3 %	26.0 %	24.0 %
<b>Output Measure:</b>					
9. Number of all licenses and registrations on file	2,190	2,248	2,193	2,250	2,260
10. Number of individuals seeking assistance with the licensure process*	560	570	560	572	582
11. 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*	1,955	1,990	1,957	1,992	2,002
12. Number of written funeral director & assistant funeral director examinations (including retakes) administered by the agency*	39	62	50	75	65
13. Number of embalmer/funeral director/reciprocal interviews conducted by the Board*	21	21	23	30	25
14. Number of complaints received	35	31	30	28	26
15. Number of complaints requiring investigation*	35	31	30	28	26
16. Number of consumer inquiries involving administrative staff--not including website hits*	826	830	819	810	805
17. Number of informational brochures distributed to consumers--including off the website*	340	343	343	340	342
<b>Financing</b>	<b>Actual FY 2021</b>	<b>Actual FY 2022</b>		<b>Governor FY 2023</b>	<b>Governor FY 2024</b>
SGF	\$ -	\$ -		\$ -	\$ -
Federal Funds	-	-		-	-
All Other Funds	285,237	240,234		317,670	322,934
<b>TOTAL</b>	<b>\$ 285,237</b>	<b>\$ 240,234</b>		<b>\$ 317,670</b>	<b>\$ 322,934</b>
<b>Percentage Change:</b>					
SGF	-- %	-- %		-- %	-- %
All Funds	42.6 %	(15.8) %		32.2 %	1.7 %
FTE Positions	3.0	3.0		3.0	3.0

\*The Governor's Office does not utilize this measure for evaluation purposes.