

BOARD OF MORTUARY ARTS

Expenditure	Actual FY 2015	Agency Est. FY 2016	Gov. Rec. FY 2016	Agency Est. FY 2017	Gov. Rec. FY 2017
Operating Expenditures:					
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	266,484	306,862	306,862	318,644	318,644
TOTAL	\$ 266,484	\$ 306,862	\$ 306,862	\$ 318,644	\$ 318,644
Capital Improvements:					
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL	\$ 266,484	\$ 306,862	\$ 306,862	\$ 318,644	\$ 318,644

Percentage Change:

Operating Expenditures					
State General Fund	-- %	-- %	-- %	-- %	-- %
All Funds	2.9	15.2	15.2	3.8	3.8
FTE Positions	3.0	3.0	3.0	3.0	3.0
Non-FTE Perm.Uncl.Pos.	0.0	0.0	0.0	0.0	0.0
TOTAL	3.0	3.0	3.0	3.0	3.0

AGENCY OVERVIEW

The Kansas 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 that 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 this, 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.

MAJOR ISSUES FROM PRIOR YEARS

During the **2010 Session**, Senate Sub. for HB 2310 was passed and required any person wishing to become a crematory operator to make written application to the Board of Mortuary Arts and to meet the agency's requirements on age and training. A person's license is

automatically suspended, if at the end of one year of being licensed, the individual has not met the required training. Also during this session, Senate Sub. for HB 2310 increased the maximum limits for a number of fees established by the agency, deleted the embalmer's examination fee, and established a \$200 limit for a crematory operator's license and renewal fee.

During the **2011 Session**, HB 2083 was passed and required funeral directors in charge of a facility that closes to notify those with pre-arranged funeral agreements that they need to transfer the pre-arranged agreements to another facility. A copy of the notification must be submitted to the State Board of Mortuary Arts.

BUDGET SUMMARY AND KEY POINTS

FY 2016 – Current Year. The **agency** requests \$306,862, all from special revenue funds, in FY 2016, which is unchanged from the amount approved by the 2015 Legislature. The agency's request includes 3.0 FTE positions.

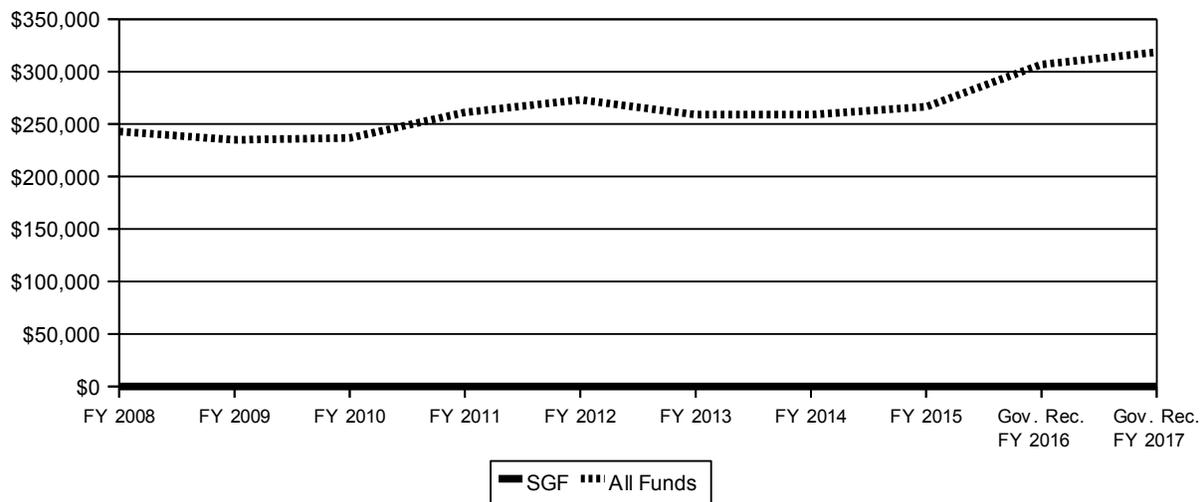
The **Governor** concurs with the agency's FY 2016 estimate.

FY 2017 – Budget Year. The **agency** requests \$318,644, all from special revenue funds, for FY 2017, which is unchanged from the amount approved by the 2015 Legislature. The agency's request includes 3.0 FTE positions.

The **Governor** concurs with the agency's FY 2017 estimate.

BUDGET TRENDS

OPERATING EXPENDITURES FY 2008 – FY 2017



OPERATING EXPENDITURES FY 2008 – FY 2017

Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2008	\$ 0	-- %	\$ 242,944	0.9 %	3.0
2009	0	--	235,038	(3.3)	3.0
2010	0	--	236,856	0.8	3.0
2011	0	--	261,223	10.3	3.0
2012	0	--	273,158	4.6	3.0
2013	0	--	259,055	(5.2)	3.0
2014	0	--	259,020	(0.0)	3.0
2015	0	--	266,484	2.9	3.0
2016 Gov. Rec.	0	--	306,862	15.2	3.0
2017 Gov. Rec.	0	--	318,644	3.8	3.0
Ten-Year Change Dollars/Percent	\$ 0	-- %	\$ 75,700	31.2 %	0.0

Summary of Operating Budget FY 2015 - FY 2017

	Actual 2015	Agency Estimate				Governor's Recommendation			
		Estimate FY 2016	Estimate FY 2017	Dollar Change from FY 16	Percent Change from FY 16	Rec. FY 2016	Rec. FY 2017	Dollar Change from FY 16	Percent Change from FY 16
Administration	\$ 266,484	\$ 306,862	\$ 318,644	\$ 11,782	3.8 %	\$ 306,862	\$ 318,644	\$ 11,782	-- %
By Major Object of Expenditure:									
Salaries and Wages	\$ 204,617	\$ 205,330	\$ 212,255	\$ 6,925	3.4 %	\$ 205,330	\$ 212,255	\$ 6,925	3.4 %
Contractual Services	46,700	83,200	87,587	4,387	5.3	83,200	87,587	4,387	5.3
Commodities	5,854	9,476	9,809	333	3.5	9,476	9,809	333	3.5
Capital Outlay	2,457	2,000	2,000	0	0.0	2,000	2,000	0	0.0
Debt Service	0	0	0	0	--	0	0	0	--
Subtotal - Operations	\$ 259,628	\$ 300,006	\$ 311,651	\$ 11,645	3.9 %	\$ 300,006	\$ 311,651	\$ 11,645	3.9 %
Aid to Local Units	0	0	0	0	--	0	0	0	--
Other Assistance	6,856	6,856	6,993	137	2.0	6,856	6,993	137	2.0
TOTAL	\$ 266,484	\$ 306,862	\$ 318,644	\$ 11,782	3.8 %	\$ 306,862	\$ 318,644	\$ 11,782	3.8 %
Financing:									
Board of Mortuary Arts Fee Fund	\$ 266,484	\$ 306,862	\$ 318,644	\$ 11,782	3.8 %	\$ 306,862	\$ 318,644	\$ 11,782	-- %

BUDGET OVERVIEW

A. FY 2016 – Current Year

	CHANGE FROM APPROVED BUDGET				
	Legislative Approved FY 2016	Agency Estimate FY 2016	Agency Change from Approved	Governor Rec. FY 2016	Governor Change from Approved
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other Funds	306,862	306,862	0	306,862	0
TOTAL	\$ 306,862	\$ 306,862	\$ 0	\$ 306,862	\$ 0
FTE Positions	3.0	3.0	0.0	3.0	0.0

The **agency** requests \$306,862, all from special revenue funds, in FY 2016, which is unchanged from the amount approved by the 2015 Legislature. The agency's request includes 3.0 FTE positions. The following are major categories of expenditures.

- **Salaries and Wages.** The revised request includes \$205,330, a net decrease of \$73, or less than 0.1 percent, below the amount approved the 2015 Legislature. Decreased expenditures on Social Security are offset by increased expenditures on Medicare.
- **Contractual Services.** The revised request includes \$83,200, a net increase of \$73, or less than 0.1 percent, above the amount approved by the 2015 Legislature. Decreased expenditures on rent are offset by increased communication expenditures.
- **Commodities.** The request includes \$9,476 largely vehicle fuel, servicing and upkeep, and office supplies. This amount is the same as the amount approved by the 2015 Legislature.
- **Capital Outlay.** The request includes \$2,000 for computer equipment. This amount is the same as the amount approved by the 2015 Legislature.
- **Other Assistance.** The request includes \$6,856 for one employee's participation in the Voluntary Retirement Incentive Program. This amount is the same as the amount approved by the 2015 Legislature.

The **Governor** concurs with the agency's FY 2016 estimate.

B. FY 2017 – Budget Year

CHANGE FROM APPROVED BUDGET					
	Legislative Approved FY 2017	Agency Estimate FY 2017	Agency Change from Approved	Governor Rec. FY 2017	Governor Change from Approved
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other Funds	318,644	318,644	0	318,644	0
TOTAL	\$ 318,644	\$ 318,644	\$ 0	\$ 318,644	\$ 0
FTE Positions	3.0	3.0	0.0	3.0	0.0

The **agency** requests a revised estimate totaling \$318,644, all from special revenue funds, for FY 2017, which is unchanged from the amount approved by the 2015 Legislature. The agency's request includes 3.0 FTE positions. The following are major categories of expenditures.

- **Salaries and Wages.** The revised request includes \$212,255, a net decrease of \$142, or less than 0.1 percent, below the amount approved the 2015 Legislature. Reduced expenditures on group health hospitalization and Social Security are largely offset by increased expenditures on Medicare.
- **Contractual Services.** The revised request includes \$87,587, an increase of \$142, or less than 0.1 percent, above the amount approved by the 2015 Legislature. The increase is due to additional Office of Information Technology Services charges.
- **Commodities.** The request includes \$9,809 largely for vehicle fuel, servicing, and upkeep, and office supplies. This amount is the same as the amount approved by the 2015 Legislature.
- **Capital Outlay.** The request includes \$2,000 for computer equipment. This amount is the same as the amount approved by the 2015 Legislature.
- **Other Assistance.** The request includes \$6,993 for one employee's participation in the Voluntary Retirement Incentive Program. This amount is the same as the amount approved by the 2015 Legislature.

The **Governor** concurs with the agency's FY 2017 estimate.

Funding Sources

Funding Source	Agency Est. Percent of Total FY 2017	Gov. Rec. Percent of Total FY 2017
Board of Mortuary Arts Fee Fund	100.0 %	100.0 %

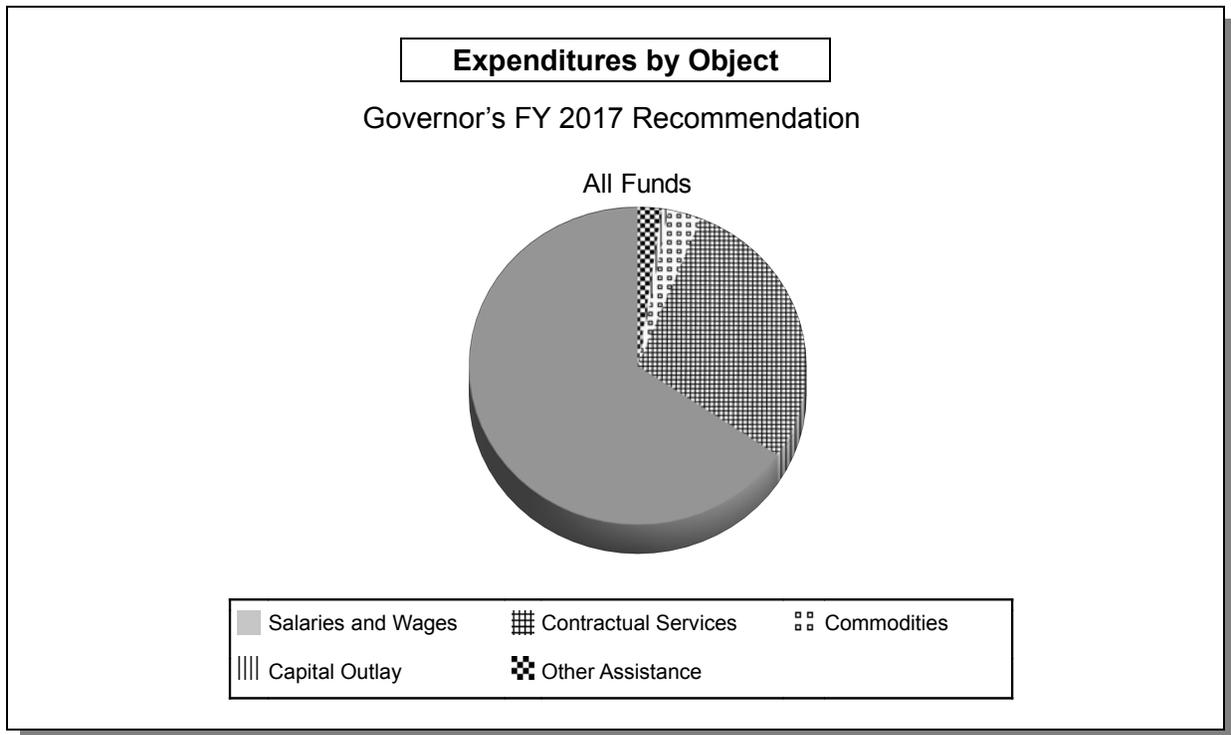
Note: Details may not add to totals due to rounding.

Board of Mortuary Arts Fee Fund Analysis

The Kansas State Board of Mortuary Arts is a fee-funded agency funded solely by the Board of Mortuary Arts Fee Fund. Pursuant to KSA 65-1718, revenues deposited into the fee fund include those from the issuance and renewal of licenses; administration of exams for funeral directors and assistant funeral directors; sale of rule books, lists, and duplicate licenses; and continuing education programming.

Resource Estimate	Actual FY 2015	Agency Estimate FY 2016	Gov. Rec.. FY 2016	Agency Estimate FY 2017	Gov. Rec. FY 2017
Beginning Balance	\$ 278,286	\$ 284,594	\$ 284,594	\$ 271,184	\$ 271,184
Revenue	272,792	293,452	293,452	259,876	256,876
Transfers in	0	0	0	0	0
Total Funds Available	\$ 551,078	\$ 578,046	\$ 578,046	\$ 531,060	\$ 528,060
Less: Expenditures	266,484	306,862	306,862	318,644	318,644
Transfers Out	0	0	0	0	0
Off Budget Expenditures	0	0	0	0	0
Ending Balance	\$ 284,594	\$ 271,184	\$ 271,184	\$ 212,416	\$ 209,416
Ending Balance as Percent of Expenditures	106.8%	88.4%	88.4%	66.7%	65.7%
Month Highest Ending Balance	December \$ 304,913	December \$ 288,805	December \$ 288,805	July \$ 264,532	July \$ 264,532
Month Lowest Ending Balance	August \$ 265,070	November \$ 267,528	November \$ 267,528	June \$ 209,416	June \$ 209,416

OBJECT DETAIL



Object	Gov. Rec. All Funds FY 2017	Percent of Total	Gov. Rec. SGF FY 2017	Percent of Total
Salaries and Wages	\$ 212,255	66.6 %	\$ 0	--%
Contractual Services	87,587	27.5	0	--
Commodities	9,809	3.1	0	--
Capital Outlay	2,000	0.6	0	--
Other Assistance	6,993	2.2	0	--
TOTAL	\$ 318,644	100.0 %	\$ 0	-- %

Board of Mortuary Arts Fees		
Board of Mortuary Art Fees	Current Fee	Statutory Limit
Embalmer endorsement application fee	\$350	\$500
Embalmer reciprocity application fee	\$350	\$500
Funeral director examination fee	\$200	\$400
Funeral director reciprocity application fee	\$350	\$500
Embalmer/funeral director reciprocity application fee	\$350	\$500
Assistant funeral director application fee	\$150	\$300
Assistant funeral director examination fee	\$50	\$300
Embalmer license and renewal fee	\$168	\$350
Funeral director license and renewal fee	\$228	\$450
Crematory operator license and renewal fee	\$50	\$200
Assistant funeral director license and renewal fee	\$180	\$400
Apprentice embalmer registration fee	\$100	\$250
Funeral establishment license fee	\$650	\$1,000
Branch establishment license fee	\$650	\$1,000
Crematory license fee	\$650	\$1,000
Crematory renewal fee	\$650	\$1,000
Funeral establishment/crematory license fee	\$950	\$1,500
Funeral establishment/crematory renewal fee	\$950	\$1,500
Branch establishment/crematory license fee	\$950	\$1,500
Branch establishment/crematory renewal fee	\$950	\$1,500
Duplicate license	\$15	\$30
Rulebook	\$5	\$20
Continuing education program sponsor application	\$0	\$25
Continuing education program license application	\$0	\$25
List of licenses	\$10	N/A
List of funeral homes	\$5	N/A

FTE POSITIONS BY PROGRAM FY2015 – FY 2017					
Program	Actual FY 2015	Agency Est. FY 2016	Gov. Rec. FY 2016	Agency Est. FY 2017	Gov. Rec. FY 2017
Administration	3.0	3.0	3.0	3.0	3.0

PERFORMANCE MEASURES				
Measure	Gov. Rec. for FY 2015	Actual FY 2015	Gov. Rec. FY 2016	Gov. Rec. FY 2017
Number of complaints filed with the Board	44	38	42	44
Number of consumer inquiries handled	750	-	-	-
Number of current licenses on file with the Board	2,164	2,192	2,180	2,155
Percent of investigations that result in disciplinary action	40.0%	39.0%	44.0%	47.0%