

BOARD OF COSMETOLOGY

FY 2024 – FY 2026 BUDGET SUMMARY

FIG. 1 BUDGET SUMMARY, FY 2024 – FY 2026

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
EXPENDITURES:					
State Operations*	\$ 1,260,668	\$ 1,588,555	\$ 1,315,590	\$ 1,525,267	\$ 1,434,467
Salaries and Wages	834,802	1,019,414	1,019,414	1,031,042	1,031,042
Contractual Services	380,836	523,776	255,811	444,324	353,524
Commodities	17,879	22,415	17,415	24,656	24,656
Capital Outlay	27,151	22,950	22,950	25,245	25,245
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
TOTAL	\$ 1,260,668	\$ 1,588,555	\$ 1,315,590	\$ 1,525,267	\$ 1,434,467
FINANCING:					
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Funds	1,260,668	1,588,555	1,315,590	1,525,267	1,434,467
TOTAL	\$ 1,260,668	\$ 1,588,555	\$ 1,315,590	\$ 1,525,267	\$ 1,434,467
PERCENTAGE CHANGE:					
State General Fund	-- %	-- %	-- %	-- %	-- %
All Funds	(20.5)%	26.0 %	(17.2)%	(4.0)%	(6.0)%
FTE Positions	15.5	15.5	14.5	15.5	14.5

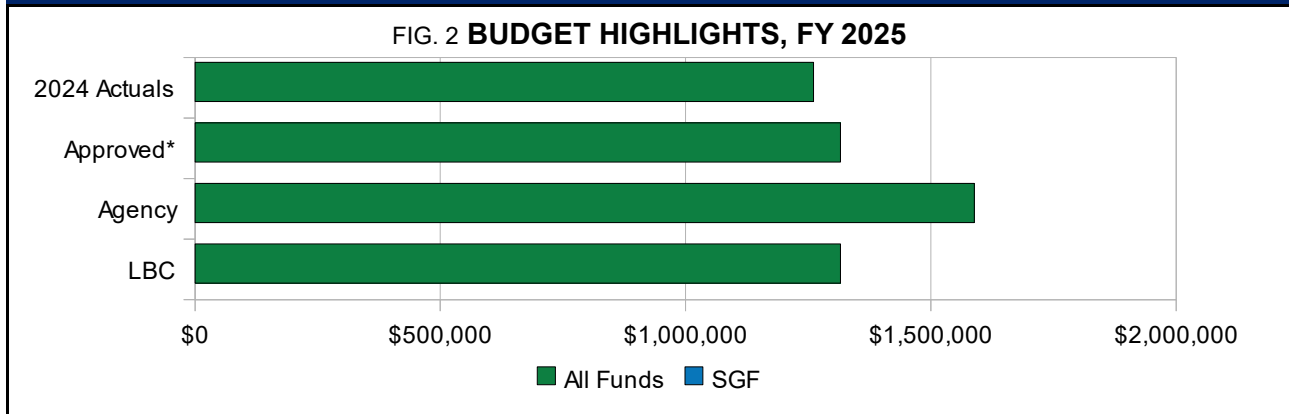
* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

AGENCY OVERVIEW

The Board of Cosmetology (KBOC) is responsible for ensuring the health, safety, and welfare of the consuming public. This regulatory responsibility is attained through a proactive, efficient, and responsive structure. The Board accepts the responsibility to provide licensees access to information necessary to ensure the health, safety, and welfare of the consuming public. The Board licenses cosmetology schools, instructors, cosmetologists, electrologists, estheticians, manicurists, cosmetology technicians, body piercers, tattoo artists, and permanent cosmetic facilities. Instructors are required to complete continuing education hours to maintain their certification. The Board also contracts with an exam company to administer national standardized written and practical examinations to license students training in the fields of cosmetology and body art.

The Board of Cosmetology consists of a single administration program and utilizes three agency divisions to achieve its goals: administration, licensing, and enforcement.

FY 2025 ANALYSIS



* Note: Includes SGF reappropriations.

FIG. 3 BUDGET COMPARISON, FY 2025

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous-Year Actuals		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	1,260,668	1,315,590	1,588,555	327,887	26.0	272,965	20.7
TOTAL	\$ 1,260,668	\$ 1,315,590	\$ 1,588,555	\$ 327,887	26.0 %	\$ 272,965	20.7 %

* Note: Includes SGF reappropriations.

BUDGET ANALYSIS

FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Approved, FY 2025	\$ -	\$ 1,315,590	14.5	\$ -	\$ 1,315,590	14.5
2024 SB 28 & HB 2551	-	1,315,590	14.5	-	1,315,590	14.5
1. SGF Reappropriation	-	-	-	-	-	-
Supplemental Requests	\$ -	\$ 272,965	-	\$ -	\$ -	-
2. IT Maintenance Agreement	-	45,000	-	-	-	-
3. IT Maintenance Services (OT)	-	18,000	-	-	-	-
4. IT Software Leasing (OT)	-	37,000	-	-	-	-
5. Office IT Equipment (OT)	-	5,000	-	-	-	-
6. Lease Increase	-	41,800	-	-	-	-
7. KBOC Outside Audit (OT)	-	50,000	-	-	-	-
8. Intergov (OT)	-	11,073	-	-	-	-
9. Cellular Phones (OT)	-	1,200	-	-	-	-
10. Building Space Rental (OT)	-	24,000	-	-	-	-
11. Meals and Lodging (OT)	-	3,000	-	-	-	-
12. Computer Programming (OT)	-	15,819	-	-	-	-
13. Job-Related Training (OT)	-	1,000	-	-	-	-
14. Attorneys (OT)	-	15,073	-	-	-	-
15. Gasoline (OT)	-	3,000	-	-	-	-
16. Stationery (OT)	-	2,000	-	-	-	-
Other Changes	\$ -	\$ -	1.0	\$ -	\$ -	-
17. Salaries and Wages	-	76,165	-	-	76,165	-
18. Intergov	-	(11,073)	-	-	(11,073)	-
19. Building Space Rental	-	(24,000)	-	-	(24,000)	-
20. Computer Programming	-	(15,819)	-	-	(15,819)	-
21. Attorneys	-	(15,073)	-	-	(15,073)	-
22. All Other Adjustments	-	(10,200)	1.0	-	(10,200)	-
TOTAL	\$ -	\$ 1,588,555	15.5	\$ -	\$ 1,315,590	14.5

1. SGF REAPPROPRIATION

The agency did not have any SGF funds reappropriated from FY 2024 into FY 2025.

2. IT MAINTENANCE AGREEMENT

The agency's FY 2025 request includes a supplemental request of \$45,000, all from the Cosmetology Fee Fund, for the continued operation, maintenance, set up, and programming of Big Picture licensing and archival software used by the agency.

- **Agency:** Add \$45,000, all from the Cosmetology Fee Fund, to use for the ongoing maintenance agreement with Big Picture archival software in FY 2025.
- **LBC:** Delete \$45,000, all from the Cosmetology Fee Fund, to use for the ongoing maintenance agreement with "Big Picture" archival software in FY 2025.

3. IT MAINTENANCE SERVICES (OT)

The agency's FY 2025 request includes a supplemental request of \$18,000, all from the Cosmetology Fee Fund, for IT maintenance services previously conducted on Big Picture software outside of the maintenance agreement for the current fiscal year.

- **Agency:** Add \$18,000, all from the Cosmetology Fee Fund, for IT maintenance services in FY 2025.
- **LBC:** Delete \$18,000, all from the Cosmetology Fee Fund, for IT maintenance services in FY 2025.

4. IT SOFTWARE LEASING (OT)

The agency's FY 2025 request includes a supplemental request of \$37,000, all from the Cosmetology Fee Fund, for leasing and use of software designed to connect the agency server to IBARS in order to assist with the certain requirements as they relate to 2023 SB 66. \$33,000 of \$37,000 is a one-time (OT) expense and only attributed to the contract cost. \$4,000 of \$37,000 is a recurring expense for the maintenance of the software.

- **Agency:** Add \$37,000, all from the Cosmetology Fee Fund, for IT leasing services in FY 2025.
- **LBC:** Delete \$37,000, all from the Cosmetology Fee Fund, for IT leasing services in FY 2025.

5. OFFICE IT EQUIPMENT (OT)

The agency's FY 2025 request includes a supplemental request of \$5,000, all from the Cosmetology Fee Fund, for increased rental costs following the agency's anticipated move to a new office location in September 2025.

- **Agency:** Add \$5,000, all from the Cosmetology Fee Fund, for office IT equipment in FY 2025.
- **LBC:** Delete \$5,000, all from the Cosmetology Fee Fund, for office IT equipment in FY 2025.

6. LEASE INCREASE

The agency's FY 2025 request includes a supplemental request for \$41,800, all from the Cosmetology Fee Fund, for additional rental costs following the anticipated 2025 office move to a new location, following the expiration of the current lease and purchase of the office space by a private entity. The new office will feature an increased cost per square foot of rental space. The agency's current location charges \$12.99 per square foot, while a new office will charge \$23.95 per square foot.

- **Agency:** Add \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space in FY 2025.
- **LBC:** Delete \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space in FY 2025.

7. KBOC OUTSIDE AUDIT (OT)

The agency's FY 2025 request includes a supplemental request of \$50,000 for the cost of an external review of the agency's operations.

- **Agency:** Add \$50,000, all from the Cosmetology Fee Fund, for KBOC outside audit in FY 2025.
- **LBC:** Delete \$50,000, all from the Cosmetology Fee Fund, for KBOC outside audit in FY 2025.

8. INTERGOV (OT)

The agency's FY 2025 request includes a supplemental request of \$11,073 for postage between state agencies.

- **Agency:** Add \$11,073, all from the Cosmetology Fee Fund, for Intergov communication systems in FY 2025.
- **LBC:** Delete \$11,073, all from the Cosmetology Fee Fund, for Intergov communication systems in FY 2025.

9. CELLULAR PHONES (OT)

The agency's FY 2025 request includes a supplemental request of \$1,200 for cellular phones.

- **Agency:** Add \$1,200, all from the Cosmetology Fee Fund, for cellular phones in FY 2025 .
- **LBC:** Delete \$1,200, all from the Cosmetology Fee Fund, for cellular phones in FY 2025.

10. BUILDING SPACE RENTAL (OT)

The agency's FY 2025 request includes a supplemental request of \$24,000 for building space rental.

- **Agency:** Add \$24,000, all from the Cosmetology Fee Fund, for building space rental in FY 2025.
- **LBC:** Delete \$24,000, all from the Cosmetology Fee Fund, for building space rental in FY 2025.

11. MEALS AND LODGING (OT)

The agency's FY 2025 request includes a supplemental request of \$3,000 for meals and lodging.

- **Agency:** Add \$3,000, all from the Cosmetology Fee Fund, for meals and lodging in FY 2025.
- **LBC:** Delete \$3,000, all from the Cosmetology Fee Fund, for meals and lodging in FY 2025.

12. COMPUTER PROGRAMMING (OT)

The agency's FY 2025 request includes a supplemental request of \$15,819 for computer programming.

- **Agency:** Add \$15,819, all from the Cosmetology Fee Fund, for computer programming in FY 2025.
- **LBC:** Delete \$15,819, all from the Cosmetology Fee Fund, for computer programming in FY 2025.

13. JOB-RELATED TRAINING (OT)

The agency's FY 2025 request includes a supplemental request of \$1,000 for job-related training.

- **Agency:** Add \$1,000, all from the Cosmetology Fee Fund, for job-related training in FY 2025.
- **LBC:** Delete \$1,000, all from the Cosmetology Fee Fund, for job-related training in FY 2025.

14. ATTORNEYS (OT)

The agency's FY 2025 request includes a supplemental request of \$15,073 for attorneys.

- **Agency:** Add \$15,073, all from the Cosmetology Fee Fund, for attorneys in FY 2025.
- **LBC:** Delete \$15,073, all from the Cosmetology Fee Fund, for attorneys in FY 2025.

15. GASOLINE (OT)

The agency's FY 2025 request includes a supplemental request of \$3,000 for gasoline.

- **Agency:** Add \$3,000, all from the Cosmetology Fee Fund, for gasoline in FY 2025.
- **LBC:** Delete \$3,000, all from the Cosmetology Fee Fund, for gasoline in FY 2025.

16. STATIONERY (OT)

The agency's FY 2025 request includes a supplemental request of \$2,000 for stationery.

- **Agency:** Add \$2,000, all from the Cosmetology Fee Fund, for stationery in FY 2025.
- **LBC:** Delete \$2,000, all from the Cosmetology Fee Fund, for stationery in FY 2025.

17. SALARIES AND WAGES

The agency's 2025 revised estimate includes an increase of \$76,165, all from the Cosmetology Fee Fund, for salaries and wages.

- **Agency:** Add \$76,165, all from the Cosmetology Fee Fund, for salaries and wages in FY 2025.
- **LBC:** No change.

18. INTERGOV

The agency's 2025 revised estimate includes a decrease of \$11,073, all from the Cosmetology Fee Fund, for intergovernmental services.

- **Agency:** Add \$11,073, all from the Cosmetology Fee Fund, for intergovernmental communication systems in FY 2025.
- **LBC:** No change.

19. BUILDING SPACE RENTAL

The agency's 2025 revised estimate includes a decrease of \$24,000, all from the Cosmetology Fee Fund, for building space rental.

- **Agency:** Add \$24,000, all from the Cosmetology Fee Fund, for building space rental in FY 2025.
- **LBC:** No change.

20. COMPUTER PROGRAMMING

The agency's 2025 revised estimate includes a decrease of \$15,819, all from the Cosmetology Fee Fund, for computer rental.

- **Agency:** Add \$15,819, all from the Cosmetology Fee Fund, for computer programming in FY 2025.
- **LBC:** No change.

21. ATTORNEYS AND LAWYERS

The agency's 2025 revised estimate includes a decrease of \$15,703, all from the Cosmetology Fee Fund, for attorneys and lawyers.

- **Agency:** Add \$15,703, all from the Cosmetology Fee Fund, for attorneys and lawyers in FY 2025.
- **LBC:** No change.

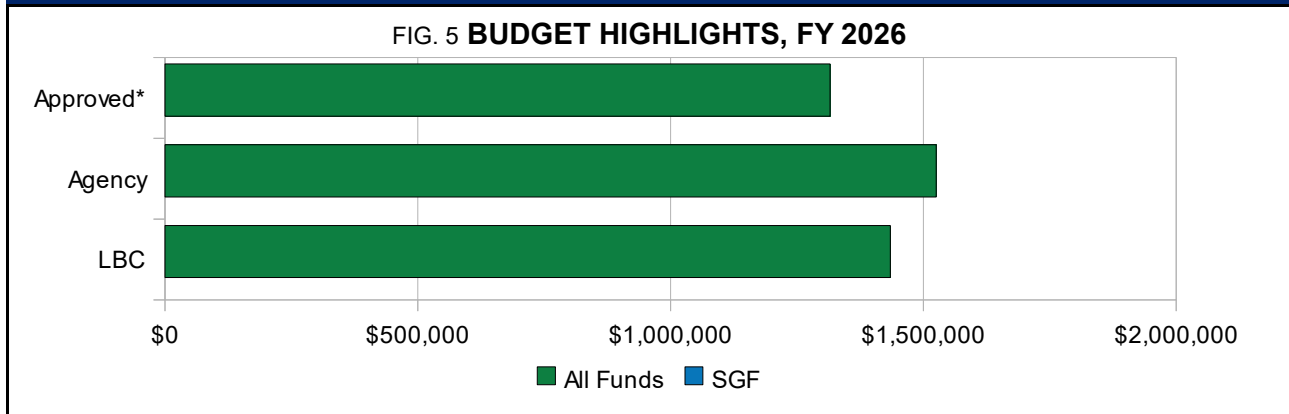
22. ALL OTHER ADJUSTMENTS

The agency's FY 2025 revised estimate includes a decrease of \$10,200 for all other adjustments. The request adds 1.0 FTE position.

- **Agency:** Add \$10,200, all from the Cosmetology Fee Fund, and 1.0 FTE for all other adjustments in FY 2025.

- **LBC:** Delete 1.0 FTE position in FY 2025.

FY 2026 ANALYSIS



* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous-Year Agency	Agency Change from Approved*
SGF	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Funds	1,588,555	1,315,590	1,525,267	(63,288)	209,677
TOTAL	\$ 1,588,555	\$ 1,315,590	\$ 1,525,267	\$ (63,288)	\$ 209,677

* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

BUDGET ANALYSIS

FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026

	SGF	Agency All Funds	FTE	Legislative Budget Committee SGF	Legislative Budget Committee All Funds	Legislative Budget Committee FTE
Approved, FY 2025	\$ -	\$ 1,315,590	14.5	\$ -	\$ 1,315,590	14.5
2024 SB 28 & HB 2551	-	1,315,590	14.5	-	1,315,590	14.5
Enhancement Requests	\$ -	\$ 90,800	-	\$ -	\$ -	-
1. IT Maintenance Services	-	45,000	-	-	-	-
2. Lease Increase	-	41,800	-	-	-	-
3. IT Software Leasing	-	4,000	-	-	-	-
Other Changes	\$ -	\$ 118,877	1.0	\$ -	\$ 118,877	-
4. Salaries and Wages	-	87,793	-	-	87,793	-
5. Intergov	-	14,421	-	-	14,421	-
6. Rent	-	5,500	-	-	5,500	-
7. Other Service Fees	-	15,247	-	-	15,247	-
8. Attorneys	-	8,650	-	-	8,650	-
9. All Other Adjustments	-	(12,734)	1.0	-	(12,734)	-
TOTAL	\$ -	\$ 1,525,267	15.5	\$ -	\$ 1,434,467	14.5

1. IT MAINTENANCE AGREEMENT

The agency's FY 2026 request includes an enhancement request for \$45,000, all from the Cosmetology Fee Fund, for the continued operation and maintenance of licensing and archival software used by the agency. In the contract between the agency and software provider, the agency is charged at an hourly rate for maintenance services, and the amount requested reflects the planned expenditures for this hourly rate.

- **Agency:** Add \$45,000, all from the Cosmetology Fee Fund, for the ongoing maintenance agreement with Big Picture archival software for FY 2026.
- **LBC:** Delete \$45,000, all from the Cosmetology Fee Fund, for the ongoing maintenance agreement with Big Picture archival software for FY 2026.

2. LEASE INCREASE

The agency's FY 2026 request includes an enhancement request for \$41,800, all from the Cosmetology Fee Fund, for additional rental costs following the anticipated 2025 office move to a new location, following the expiration of the current lease and purchase of the office space by a private entity. The new office will feature an increased cost per square foot of rental space. The agency's current location charges \$12.99 per square foot, while a new office will charge \$23.95 per square foot.

- **Agency:** Add \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space for FY 2026.
- **LBC:** Delete \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space for FY 2026.

3. IT SOFTWARE LEASING

The agency's FY 2026 request includes an enhancement request for \$4,000, all from the Cosmetology Fee Fund, for leasing of database communication software for requirements related to 2023 SB 66.

- **Agency:** Add \$4,000, all from the Cosmetology Fee Fund, for the ongoing leasing of software related to database communication for FY 2026.
- **LBC:** Delete \$4,000, all from the Cosmetology Fee Fund, for the ongoing leasing of software related to database communication for FY 2026.

4. SALARIES AND WAGES

The agency's 2026 revised estimate includes an increase of \$87,793, all from the Cosmetology Fee Fund, for salaries and wages. This increase is composed of an increase in unclassified regular salary (\$79,505) and group health insurance (\$11,934). This increase is offset by a decrease in spending on classified temporary salary (\$13,500).

- **Agency:** Add \$87,793, all from the Cosmetology Fee Fund, for salaries and wages for FY 2026.
- **LBC:** No change.

5. INTERGOV

The agency's 2026 revised estimate includes an increase of \$14,421, all from the Cosmetology Fee Fund, for communication services. This increase reflects the usage of intergovernmental services.

- **Agency:** Add \$14,421, all from the Cosmetology Fee Fund, for intergovernmental communication systems in FY 2026.
- **LBC:** No change.

6. BUILDING SPACE RENTAL

The agency's 2026 revised estimate includes an increase of \$5,500, all from the Cosmetology Fee Fund, for building space rental. This increase reflects the increased

cost of the new office space when compared with the lease for the current office.

- **Agency:** Add \$5,500, all from the Cosmetology Fee Fund, for building space rental in FY 2026.
- **LBC:** No change.

7. OTHER PROFESSIONAL FEES

The agency's 2026 revised estimate includes an increase of \$15,247, all from the Cosmetology Fee Fund, for other professional fees. This amount reflects an increase of spending on contractual services consisting of payments to the Office of Information Technology Services and the Department of Administration.

- **Agency:** Add \$15,247, all from the Cosmetology Fee Fund, for other professional fees in FY 2026.
- **LBC:** No change.

8. ATTORNEYS

The agency's 2026 revised estimate includes an increase of \$8,650, all from the Cosmetology Fee Fund, for attorneys and lawyers. The agency's legal counsel is provided through the Office of the Attorney General.

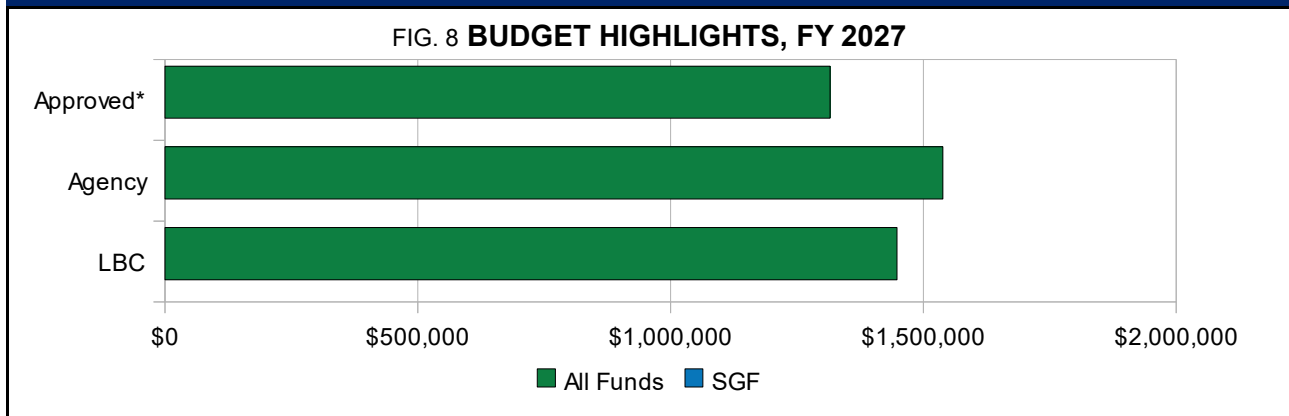
- **Agency:** Add \$8,650, all from the Cosmetology Fee Fund, for attorneys and lawyers in FY 2026.
- **LBC:** No change.

9. ALL OTHER ADJUSTMENTS

The agency's FY 2026 revised estimate includes a decrease of \$12,734 for all other adjustments. This decrease includes printing and advertising (\$7,700), meals and lodging (\$6,500), surety bonds and insurance premiums (\$2,000), and dues and subscriptions (\$2,000), offset by an increase in repair and service of vehicles (\$5,445). The request also includes an increase of 1.0 FTE position.

- **Agency:** Delete \$12,734, all from the Cosmetology Fee Fund, and 1.0 FTE position for all other adjustments for FY 2026.
- **LBC:** Delete 1.0 FTE position for FY 2026.

FY 2027 ANALYSIS



* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 9 BUDGET HIGHLIGHT CHANGES, FY 2027

Fund	2026 Agency	2025 Approved*	2027 Agency	Agency Change from Previous-Year Agency	Agency Change from Approved*
SGF	\$ -	\$ -	\$ -	- %	- %
All Other Funds	1,525,267	1,315,590	1,538,793	13,526 0.9	223,203 17.0
TOTAL	\$ 1,525,267	\$ 1,315,590	\$ 1,538,793	\$ 13,526 0.9 %	\$ 223,203 17.0 %

* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

BUDGET ANALYSIS

FIG. 10 SUMMARY OF BUDGET REQUEST, FY 2027

	SGF	Agency All Funds	FTE	Legislative Budget Committee SGF	Agency All Funds	FTE
Approved, FY 2025	\$ -	\$ 1,315,590	14.5	\$ -	\$ 1,315,590	14.5
2024 SB 28 & HB 2551	-	1,315,590	14.5	-	1,315,590	14.5
Enhancement Requests	\$ -	\$ 90,800	-	\$ -	\$ -	-
1. IT Maintenance Services	-	45,000	-	-	-	-
2. Lease Increase	-	41,800	-	-	-	-
3. IT Software Leasing	-	4,000	-	-	-	-
Other Changes	\$ -	\$ 132,403	1.0	\$ -	\$ 132,403	-
4. Salaries and Wages	-	101,319	-	-	101,319	-
5. Intergov	-	13,721	-	-	13,721	-
6. Building Space Rental	-	5,500	-	-	5,500	-
7. Other Service Fees	-	15,247	-	-	15,247	-
8. Attorneys	-	8,650	-	-	8,650	-
9. All Other Adjustments	-	(12,034)	1.0	-	(12,034)	-
TOTAL	\$ -	\$ 1,538,793	15.5	\$ -	\$ 1,447,993	14.5

1. IT MAINTENANCE AGREEMENT

The agency's FY 2027 request includes an enhancement request for \$45,000, all from the Cosmetology Fee Fund, for the continued operation and maintenance of licensing and archival software used by the agency. In the contract between the agency and software provider, the agency is charged at an hourly rate for maintenance services, and the amount requested reflects the planned expenditures for this hourly rate.

- **Agency:** Add \$45,000, all from the Cosmetology Fee Fund, to use for the ongoing maintenance agreement with Big Picture archival software for FY 2027.
- **LBC:** Delete \$45,000, all from the Cosmetology Fee Fund, to use for the ongoing maintenance agreement with Big Picture archival software for FY 2027.

2. LEASE INCREASE

The agency's FY 2027 request includes an enhancement request for \$41,800, all from the Cosmetology Fee Fund, for additional rental costs following the anticipated 2025 office move to a new location, following the expiration of the current lease and purchase of the office space by a private entity. The new office will feature an increased cost per square foot of rental space. The agency's current location charges \$12.99 per square foot, while a new office will charge \$23.95 per square foot.

- **Agency:** Add \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space for FY 2027.
- **LBC:** Delete \$41,800, all from the Cosmetology Fee Fund, for the increased cost of square footage in a new office space for FY 2027.

3. IT SOFTWARE LEASING

The agency's FY 2027 request includes an enhancement request for \$4,000, all from the Cosmetology Fee Fund, for leasing of database communication software for requirements related to 2023 SB 66 .

- **Agency:** Add \$4,000, all from the Cosmetology Fee Fund, for the ongoing leasing of software related to database communication for FY 2027.
- **LBC:** Delete \$4,000, all from the Cosmetology Fee Fund, for the ongoing leasing of software related to database communication for FY 2027.

4. SALARIES AND WAGES

The agency's 2027 revised estimate includes an increase of \$101,319, all from the Cosmetology Fee Fund, for salaries and wages. This increase is composed of an increase in unclassified regular salary (\$79,505) and group health insurance (\$33,285). This increase is offset by a decrease in spending on classified temporary salary (\$13,500).

- **Agency:** Add \$101,319, all from the Cosmetology Fee Fund, for salaries and wages for FY 2027.
- **LBC:** No change.

6. INTERGOV

The agency's 2027 revised estimate includes an increase of \$13,721, all from the Cosmetology Fee Fund, for communication services. This increase reflects the usage of stationery, intergovernmental, and database communication related to 2023 SB 66.

- **Agency:** Add \$13,721, all from the Cosmetology Fee Fund, for intergovernmental communication systems for FY 2027.
- **LBC:** No change.

7. BUILDING SPACE RENTAL

The agency's 2027 revised estimate includes an increase of \$5,500, all from the Cosmetology Fee Fund, for building space rental. This increase reflects the increased lease cost of the new office space when compared with the lease for the current office.

- **Agency:** Add \$5,500, all from the Cosmetology Fee Fund, for building space rental for FY 2027.
- **LBC:** No change.

8. OTHER PROFESSIONAL FEES

The agency's 2027 revised estimate includes an increase of \$15,247, all from the Cosmetology Fee Fund, for other professional fees. This amount reflects an increase of spending on contractual services consisting of payments to the Office of Information Technology Services and the Department of Administration.

- **Agency:** Add \$15,247, all from the Cosmetology Fee Fund, for other professional fees for FY 2027.
- **LBC:** No change.

9. ATTORNEYS

The agency's 2027 revised estimate includes an increase of \$8,650, all from the Cosmetology Fee Fund, for attorneys. The agency's legal counsel is provided through the Office of the Attorney General.

- **Agency:** Add \$8,650, all from the Cosmetology Fee Fund, for attorneys for FY 2027.
- **LBC:** No change.

10. ALL OTHER ADJUSTMENTS

The agency's FY 2027 revised estimate includes a decrease of \$12,034 for all other adjustments. This decrease includes printing and advertising (\$7,700), meals and lodging (\$6,500), surety bonds and insurance premiums (\$2,000), and dues and subscriptions (\$2,000), offset by an increase in repair and service of vehicles (\$5,445).

- **Agency:** Delete \$12,034, all from the Cosmetology Fee Fund, for all other adjustments for FY 2027.
- **LBC:** Delete 1.0 FTE position for FY 2027.

REFERENCE TABLES

FIG. 11 10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**
FY 2017	\$	-	\$ 957,097	(0.4) %	14.0	0.0 %
FY 2018		-	992,975	3.7	14.0	0.2
FY 2019		-	1,002,667	1.0	14.0	0.0
FY 2020		-	1,086,073	8.3	14.0	0.8
FY 2021		-	1,138,370	4.8	14.0	2.4
FY 2022		-	1,089,940	(4.3)	14.0	9.2
FY 2023		-	1,155,105	6.0	13.0	5.8
FY 2024		-	1,260,668	9.1	15.5	3.0
FY 2025 Agency		-	1,588,555	26.0	15.5	2.5
FY 2026 Agency		-	1,525,267	(4.0)	15.5	2.4
10-Yr. Chg. (FY 2017– 2026)	\$	-	\$ 568,170	59.4 %	1.5	33.4 %
3-Yr. Avg. (FY 2022– 2024)*	\$	-	\$ 1,168,571		14.2	

* Note: Reflects three most recent years of actuals data.

** Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

SPECIAL REVENUE FUND OVERVIEW

The Board of Cosmetology is a fee-funded agency. The revenue received provides financing for all agency operations. KSA 75-3170a(a) provides that 90.0 percent of incoming revenues are retained by the agency and 10.0 percent are deposited into the State General Fund, up to a maximum of \$100,000 per fiscal year per fund. There have not been any major changes in expenditures for the Cosmetology Fee Fund for the last few years.

FIG. 12 COSMETOLOGY FEE FUND RESOURCE ESTIMATE, FY 2023 – FY 2027					
	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027
Beginning Balance	\$ 710,887	\$ 729,134	\$ 626,080	\$ 150,361	\$ (228,906)
Revenue	1,153,363	1,124,450	1,144,000	1,144,000	1,144,000
Transfers In	-	33,164	-	-	-
Funds Available	\$ 1,864,250	\$ 1,886,748	\$ 1,770,080	\$ 1,294,361	\$ 915,094
Expenditures	\$ 1,154,435	\$ 1,260,668	\$ 1,586,555	\$ 1,523,267	\$ 1,536,793
Expenditures–Off-Budget	-	-	-	-	-
Transfers Out	-	-	33,164	-	-
Ending Balance	\$ 709,815	\$ 626,080	\$ 150,361	\$ (228,906)	\$ (621,699)

FIG. 13 **BOARD OF COSMETOLOGY FEES, FY 2025**

Fee	Current Fee	Statutory Limit*	Previous Fee**
Cosmetology Profession Practitioners			
Cosmetologist License (initial)	\$ 60	\$ 60	\$ -
Cosmetologist License (renewal)	50	60	-
Cosmetologist Instructor License (initial)	75	100	-
Cosmetologist Instructor License (renewal)	50	75	-
Cosmetologist Technician License (renewal)	45	60	-
Electrologist License (initial)	60	60	-
Electrologist License (renewal)	50	60	-
Esthetician License (initial)	60	60	-
Esthetician License (renewal)	50	60	-
Esthetics Instructor License (initial)	75	100	-
Esthetics Instructor License (renewal)	50	75	-
Nail Technician/Manicurist License (initial)	60	60	-
Nail Technician/Manicurist License (renewal)	50	60	-
Nail Technician/Manicurist Instructor License (initial)	75	100	-
Nail Technician/Manicurist Instructor License (renewal)	50	75	-
Reciprocity Application	75	75	-
Cosmetology Profession Establishments			
Salon or Clinic License (initial)	60	100	-
Salon or Clinic License (renewal)	50	50	-
Examination			
Instructor Examination	75	75	-
Cosmetologist Examination	75	75	-
Manicurist Examination	75	75	-
Esthetician Examination	75	75	-
Electrologist Examination	75	75	-
Tattoo Artist Examination	75	N/A	-
Cosmetic/Permanent Tattoo Artist Examination	75	N/A	-
Tattoo Artist Exam Application	50	N/A	-
Body Piercing Exam Application	50	N/A	-
Cosmetic/Permanent Tattoo Artist Examination Application	50	N/A	-

* Note: The authority for these fees is found in KSA 65-1904.

** Note: These fees were not changed within the last two fiscal years.