

# BOARD OF COSMETOLOGY

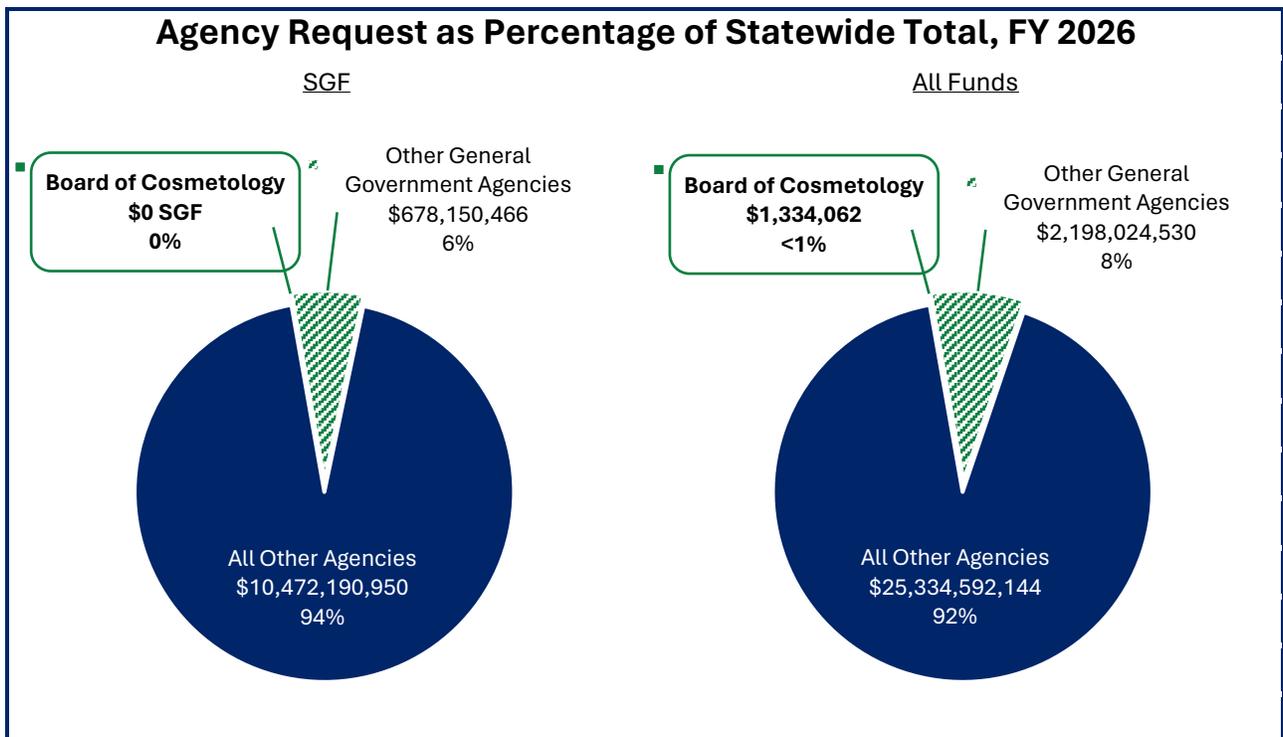
## Budget Summary – Agency Request

### Executive Summary

The Kansas State Board of Cosmetology (KBOC) is the state agency responsible for protecting the health, safety, and welfare of the public through the regulation of cosmetology, body art, tanning, and related professions. The Board carries out this mission by licensing qualified professionals and facilities, setting and enforcing standards of practice, and overseeing examinations and continuing education requirements. KBOC licenses cosmetology schools, instructors, cosmetologists, estheticians, manicurists, electrologists, tattoo artists, body piercers, and permanent cosmetic facilities, among others. The agency operates through three primary divisions—administration, licensing, and enforcement—and contracts with a national testing provider to administer standardized written and practical examinations for students completing professional training programs.

Established by the Legislature in 1927, the Board functions under the authority of [KSA 65-1901 et seq.](#) and [KSA 74-2701 et seq.](#) Its eight-member governing body is appointed by the Governor and includes representatives from various licensed professions, public members, and at least one African American member, as required by statute. Entering FY 2026, KBOC is seeking to emphasize transparency, efficiency, and accountability in its operations while maintaining its core commitment to ensuring public protection and supporting professional competency across the industries it regulates.

Expenditures by Fiscal Year and Version				
	SGF	All Funds		Note
FY 2024 Actual	\$ -	\$ 1,260,668	Actual expenditures	
FY 2025 Actual	-	1,308,292	Actual expenditures	
FY 2026 Approved	-	1,334,062	<a href="#">2025 SB 125</a>	
FY 2026 Agency	-	1,334,062	Revised estimate, submitted September 2025	
FY 2027 Agency	-	1,334,062	Revised estimate, submitted September 2025	



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## Budget Summary – Agency Request

### Budget and Policy Snapshot

The tables below provide a selection of items that inform the agency budget request. These items include **supplemental and enhancement requests** () , adjustments related to **reappropriated funds** () , **language-only policy changes** requested for inclusion in legislation, changes in **federal or state policy** that impact agency funding, and other budgetary items.

These tables are not intended to be a comprehensive list of changes in the agency budget request. For more detail on individual fiscal year requests, please refer to the [FY 2026 Analysis](#) and [FY 2027 Analysis](#) sections later in this document.

### FY 2026

This agency does not have any significant changes from the FY 2026 approved budget.

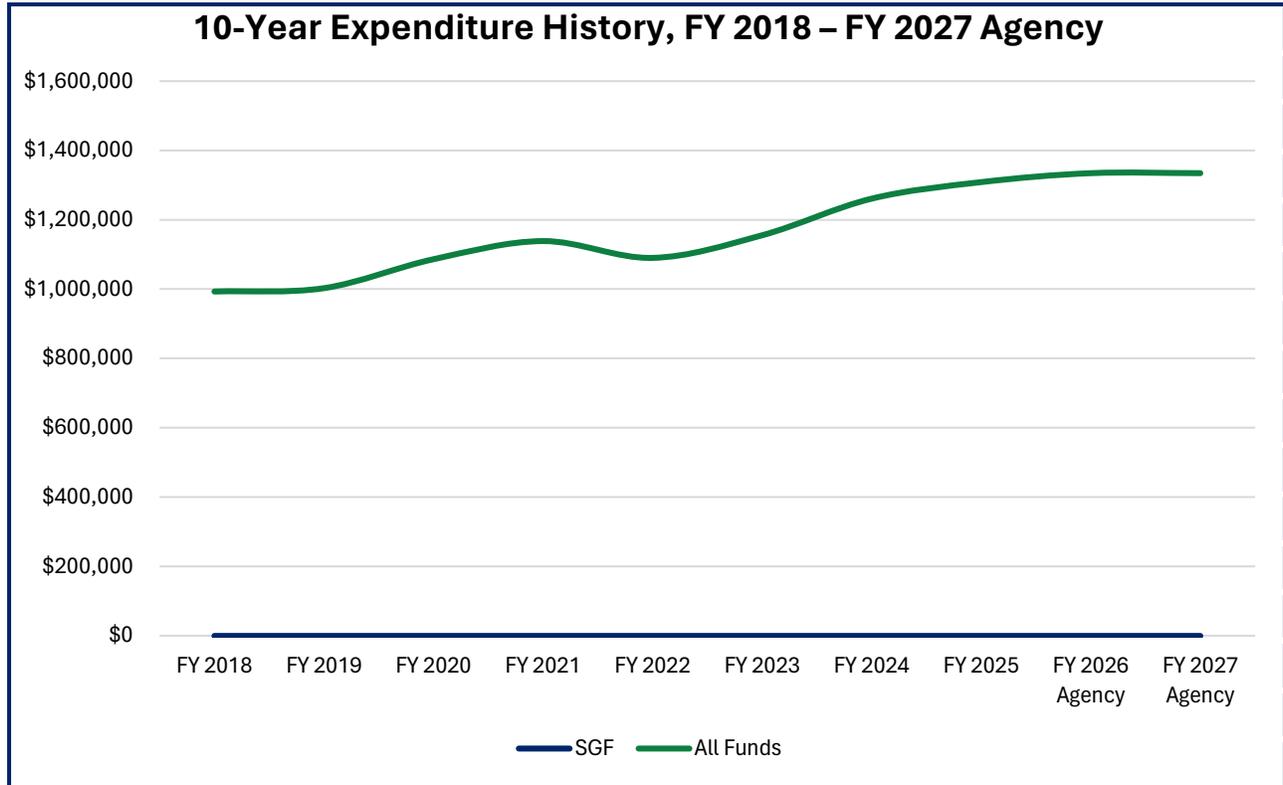
### FY 2027

Item	Amount	Source	Note
2025 Legislative Pay Plan	\$ 18,472	Cosmetology Fee Fund	Amount inadvertently omitted from the 2025 Legislative Pay Plan.

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U* Change (%)	
	Amount	Change (%)	Amount	Change (%)			
FY 2018	\$	-	\$	992,975	3.7	14.00	0.2
FY 2019		-		1,002,667	1.0	14.00	--
FY 2020		-		1,086,073	8.3	14.00	0.8
FY 2021		-		1,138,370	4.8	14.00	2.4
FY 2022		-		1,089,940	(4.3)	14.00	9.2
FY 2023		-		1,155,105	6.0	13.00	5.8
FY 2024		-		1,260,668	9.1	15.50	3.0
FY 2025		-		1,308,292	3.8	14.50	3.0
FY 2026 Agency		-		1,334,062	2.0	14.50	2.8
FY 2027 Agency		-		1,334,062	--	14.50	2.4

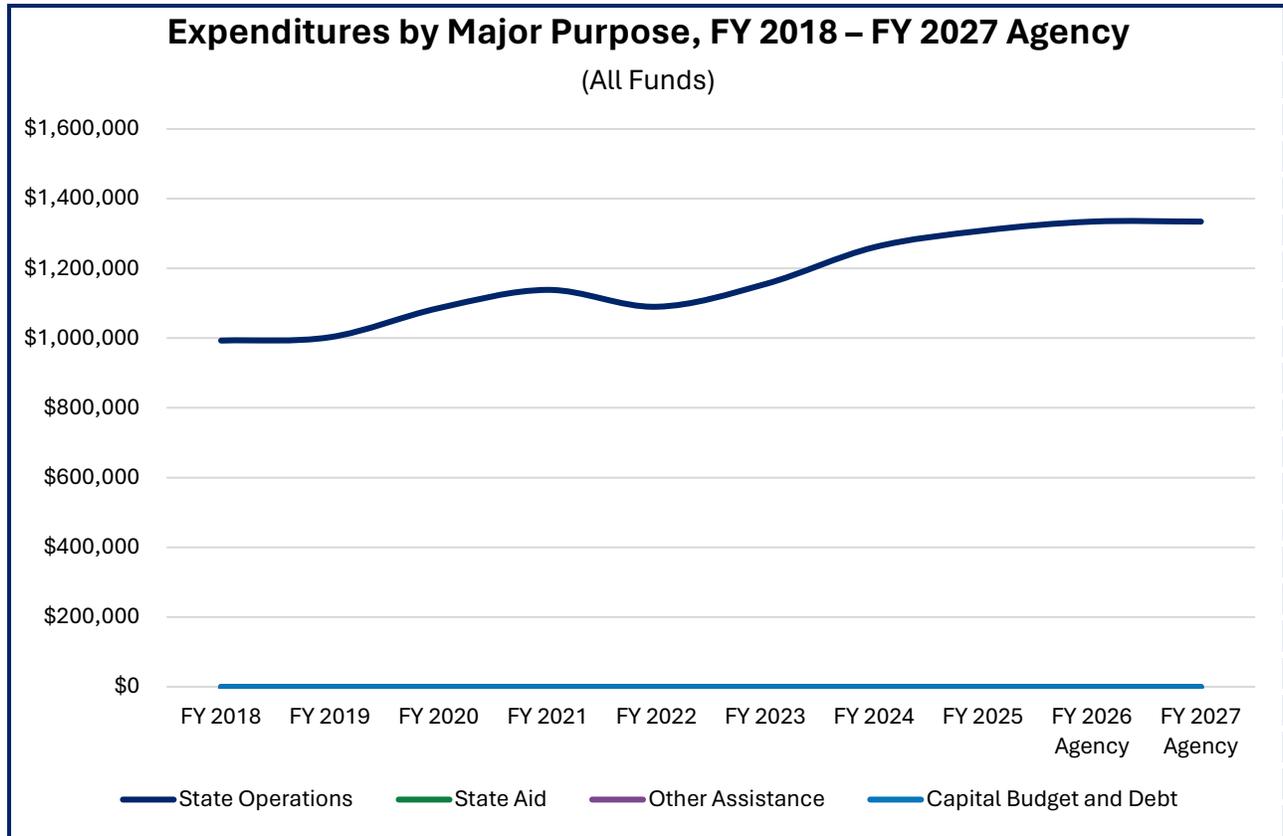
5-Year Change (FY 2023–2027)	\$	-	\$	178,957	15.5	1.50	11.6
10-Year Change (FY 2018–2027)		-		341,087	34.4	0.50	33.1
3-Year Average** (FY 2023–2025)		-	N/A	1,241,355	N/A	14.33	N/A

\* Note : Consumer Price Index for All Urban Consumers estimate for FY 2026–2027 is from the Consensus Revenue Estimating Group.

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

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request



### Expenditures by Category, FY 2024 – FY 2027 Agency

(All Funds)

	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State Operations</b>						
Salaries and Wages	65.4 %	\$ 834,802	\$ 944,733	\$ 1,049,514	\$ 871,906	\$ 899,842
Contractual Services	31.6	380,836	324,117	244,647	422,156	394,220
Commodities	1.4	17,879	14,664	19,656	19,000	19,000
Capital Outlay	1.6	27,151	24,778	20,245	21,000	21,000
Operating Adjustments	--	-	-	-	-	-
<b>Subtotal</b>	<b>100.0 %</b>	<b>\$ 1,260,668</b>	<b>\$ 1,308,292</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>
<b>State Aid and Assistance</b>						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>				
<b>Capital Budget and Debt</b>						
Capital Improvements	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>				
<b>Reappropriations</b>	<b>-- %</b>	<b>\$ -</b>				
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$ 1,260,668</b>	<b>\$ 1,308,292</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

### State Operations

Expenditures by Classification, FY 2024 – FY 2027 Agency						
(State Operations, All Funds)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>Salaries and Wages</b>						
Employee Pay	51.2 % \$	568,380 \$	665,762 \$	747,299 \$	683,698 \$	683,698
Employee Benefits	23.4	266,422	278,971	302,215	312,161	322,934
Shrinkage	(9.3)	-	-	-	(123,953)	(106,790)
<b>Subtotal</b>	<b>65.4 % \$</b>	<b>834,802 \$</b>	<b>944,733 \$</b>	<b>1,049,514 \$</b>	<b>871,906 \$</b>	<b>899,842</b>
<b>Contractual Services</b>						
Communication	3.0 % \$	36,410 \$	38,703 \$	51,932 \$	39,900 \$	39,900
Fees (Professional)	10.1	111,292	55,552	78,650	134,372	106,400
Fees (Other Services)	11.6	145,886	144,975	178,997	154,450	154,486
Freight and Express	--	-	-	-	-	-
Printing and Advertising	0.7	8,642	8,277	7,700	9,000	9,000
Rent and Leases	5.4	63,043	60,063	101,300	72,334	72,334
Repair and Servicing	0.2	3,190	2,899	5,445	2,500	2,500
Travel and Subsistence	0.3	8,162	10,574	10,450	4,500	4,500
Utilities	--	-	-	-	-	-
Other	0.4	4,211	3,074	(189,827)	5,100	5,100
<b>Subtotal</b>	<b>31.6 % \$</b>	<b>380,836 \$</b>	<b>324,117 \$</b>	<b>244,647 \$</b>	<b>422,156 \$</b>	<b>394,220</b>
<b>Commodities</b>						
Clothing	-- % \$	- \$	- \$	- \$	- \$	-
Equipment and Parts	--	24	-	55	-	-
Food	0.1	600	752	677	1,000	1,000
Fuel	--	-	-	-	-	-
Motor Vehicle Parts	1.1	11,328	10,983	18,150	15,000	15,000
Supplies (Office)	0.2	5,595	2,879	5,060	3,000	3,000
Supplies (Professional)	--	-	-	54	-	-
Supplies (Research)	--	-	-	-	-	-
Other	--	332	50	(4,340)	-	-
<b>Subtotal</b>	<b>1.4 % \$</b>	<b>17,879 \$</b>	<b>14,664 \$</b>	<b>19,656 \$</b>	<b>19,000 \$</b>	<b>19,000</b>
<b>Capital Outlay</b>						
Books	-- % \$	- \$	37 \$	- \$	- \$	-
Computer Hardware	0.1	9,159	5,131	440	1,000	1,000
Computer Software	--	677	-	605	-	-
Equipment, Furniture	1.5	17,315	19,610	24,200	20,000	20,000
Information Processing	--	-	-	-	-	-
Telecommunications	--	-	-	-	-	-
Other	--	-	-	(5,000)	-	-
<b>Subtotal</b>	<b>1.6 % \$</b>	<b>27,151 \$</b>	<b>24,778 \$</b>	<b>20,245 \$</b>	<b>21,000 \$</b>	<b>21,000</b>
<b>Operating Adjustment:</b>	<b>-- % \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>TOTAL</b>	<b>100.0 % \$</b>	<b>1,260,668 \$</b>	<b>1,308,292 \$</b>	<b>1,334,062 \$</b>	<b>1,334,062 \$</b>	<b>1,334,062</b>

### Expenditures by Fund

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

Expenditures by Fund, FY 2024 – FY 2027 Agency						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
State General Fund	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Cosmetology Fee Fund	100.0	1,260,668	1,308,292	1,334,062	1,334,062	1,334,062
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 1,260,668</b>	<b>\$ 1,308,292</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>

### Fee Fund Analysis

KBOC conducts all financial activities through the Cosmetology Fee Fund, the agency’s primary operating fund established by [KSA 74-2704](#). All revenue collected from licensing fees, examination fees, and administrative penalties are deposited into this fund and used to support the agency’s operations, including licensing, enforcement, administration, and contracted examination services. Expenditures from the fund cover personnel costs, facility operations, technology services, and regulatory oversight activities necessary to carry out the KBOC’s statutory responsibilities.

Fee amounts are set in accordance with statutory authority and are designed to recover the costs of administering the programs associated with each license type. Licensing revenue remains the KBOC’s primary funding source, and the agency does not receive general fund appropriations.

Cosmetology Fee Fund				
FY 2024 – FY 2027 Agency				
	FY 2024 Actual	FY 2025 Actual	FY 2026 Agency	FY 2027 Agency
Beginning Balance	\$ 729,134	\$ 599,812	\$ 423,664	\$ 274,602
<b>Revenue</b>				
License – Personal Services	\$ 790,947	\$ 837,105	\$ 840,000	\$ 975,000
License – Business	253,535	262,318	265,000	267,000
Other Fines and Forfeited Penalties	80,364	32,721	80,000	100,000
Manufactured Products	(396)	-	-	-
Operating Transfers In	33,164	-	-	-
Encumbrances	(26,268)	-	-	-
<b>Subtotal – Revenue</b>	<b>\$ 1,131,346</b>	<b>\$ 1,132,144</b>	<b>\$ 1,185,000</b>	<b>\$ 1,342,000</b>
Total Amount Available	\$ 1,860,480	\$ 1,731,956	\$ 1,608,664	\$ 1,616,602
<b>Expenditures</b>				
Salaries and Wages	\$ 834,802	\$ 944,733	\$ 871,906	\$ 899,842
Contractual Services	380,836	324,117	422,156	394,220
Commodities	17,879	14,664	19,000	19,000
Capital Outlay	27,151	24,778	21,000	21,000
<b>Subtotal – Expenditures</b>	<b>\$ 1,260,668</b>	<b>\$ 1,308,292</b>	<b>\$ 1,334,062</b>	<b>\$ 1,334,062</b>
<b>Ending Balance</b>	<b>\$ 599,812</b>	<b>\$ 423,664</b>	<b>\$ 274,602</b>	<b>\$ 282,540</b>

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

Board of Cosmetology Fees, FY 2026				
License	Current Fee	Statutory Limit*	Previous Fee**	
<b>Cosmetology Profession Practitioners</b>				
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		-
<b>Cosmetology Profession Establishments</b>				
Salon or Clinic License (initial)	\$ 60	\$ 100	\$	
Salon or Clinic License (renewal)	50	50		-
<b>Examination</b>				
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: Authority for fees comes from [KSA 65-1904](#).

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

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026					
	SGF	Cosmetology Fee Fund	Total	FTE Positions	
<b>Approved, FY 2026</b>					
1. 2025 SB 125, without Reappropriations	\$	- \$ 1,334,062	\$ 1,334,062	14.5	
<b>Reappropriations</b>					
No Reappropriations	\$	- \$	\$ -	--	
<b>Supplemental Requests</b>					
No Supplemental Requests	\$	- \$	\$ -	--	
<b>Agency Changes</b>					
2. Contractual Services	\$	- \$ 177,509	\$ 177,509	--	
3. All Other Adjustments		- (177,509)	(177,509)	--	
Subtotal – Agency Changes	\$	- \$	\$ -	--	
<b>TOTAL – Agency Revised Estimate</b>	<b>\$</b>	<b>- \$ 1,334,062</b>	<b>\$ 1,334,062</b>	<b>14.5</b>	

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. A total of \$1,334,062, all from the Cosmetology Fee Fund, was approved for the KBOC in FY 2026. The agency is requesting no additional funding for FY 2026.

### Agency Changes

#### 2. Contractual Services

The agency is not requesting any additional funding beyond the previously approved \$1.3 million budget in FY 2026. However, the agency has reallocated existing funds internally.

The agency’s revised request adds \$177,509, all from the Cosmetology Fee Fund, for contractual services in FY 2026. The increase is primarily attributable to the agency adding \$120,000 for computer programming services and to service charge suppliers other than the Office of Information Technology Services (OITS). This increase is primarily attributable to software expenses, including payments for Big Picture software. The agency indicated they did not pay the previous year’s annual hosting fee to Big Picture. Funding originally allocated for Big Picture was instead spent on other items. The amount requested therefore reflects both the repayment of last year’s deferred balance and this current year’s required payment.

The agency’s revised request also adds \$119,972 for attorneys and lawyers, for legal representation provided by the Office of the Attorney General (OAG) in FY 2026. The agency’s request for attorney services reflects an increase in rates charged by the OAG for legal representation. The agency indicated that it failed to pay its attorney fees in the previous year, opting to spend allocated resources elsewhere. As a result, the agency must now cover both the prior year’s outstanding balance and the current year’s projected fees.

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

These increases are partially offset by reduced estimated expenditures from other contractual service expenditure categories such as rents, repairs and servicing of passenger vehicles, and reductions to subsistence and travel.

Additionally, a negative adjustment of \$191,827 was made from salaries and wages to contractual services as part of an internal adjustment to align budgeted categories with expenditures.

### 3. All Other Adjustments

All other adjustments made by the agency result in a net decrease of \$177,509 in FY 2026. These include decreased estimates for the purchase of passenger vehicles, reduced spending on gasoline, savings on office supplies, and reduced expenditures for subsistence.

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

### FY 2027 Analysis

Summary of Agency Budget Request, FY 2027					
	SGF	Cosmetology Fee Fund	Total	FTE Positions	
<b>Approved, FY 2027</b>					
1. 2025 SB 125, without Reappropriations	\$	- \$ 1,315,590	\$ 1,315,590	14.5	
<b>Enhancement Requests</b>					
No Enhancement Requests	\$	- \$	- \$	--	
<b>Agency Changes</b>					
2. 2025 Legislative Pay Plan	\$	- \$ 18,472	\$ 18,472	--	
3. Contractual Services		- 163,099	163,099	--	
4. All Other Adjustments		- (163,099)	(163,099)	--	
Subtotal – Agency Changes	\$	- \$ 18,472	\$ 18,472	--	
<b>TOTAL – Agency Request</b>	<b>\$</b>	<b>- \$ 1,334,062</b>	<b>\$ 1,334,062</b>	<b>14.5</b>	

### Approved Budget

#### 1. 2025 SB 125

[KSA 75-3717\(f\)](#) requires select agencies, of a primarily regulatory nature, to submit a budget request for an additional fiscal year at the beginning of a biennium. The KBOC is one such biennial agency and has an approved budget for FY 2027. A total of \$1.3 million, all from special funds, was approved for the KBOC in FY 2027.

### Agency Changes

#### 2. 2025 Legislative Pay Plan

The 2025 Legislature approved salary increases for most state employees based on the Department of Administration’s market survey for FY 2026. This is an increase of \$18,472, all from the Cosmetology Fee Fund, to maintain the salary increase for FY 2027.

#### 3. Contractual Services

The agency’s revised request adds \$163,099, all from the Cosmetology Fee Fund, for contractual services for FY 2027. The agency’s revised request includes adding \$120,000 for computer programming services and service charge suppliers other than OITS. This increase is primarily allocated for software expenses, including payments for Big Picture software.

The agency’s revised request also includes an increase of \$92,000 for attorneys and lawyers, with legal representation still provided by the OAG for FY 2027. The agency’s request for attorney services reflects an increase in rates charged by the OAG for legal representation.

These increases are partially offset by reduced estimated expenditures from other contractual service expenditure categories such as rents, repairs and servicing of passenger vehicles, and reductions to subsistence and travel.

Additionally, the agency made a negative adjustment of \$205,353 from salaries and wages to contractual services as part of an internal adjustment to align budgeted categories with expenditures.

# BOARD OF COSMETOLOGY

## Budget Summary – Agency Request

### 4. All Other Adjustments

All other adjustments made by the agency result in a net decrease of \$163,099. These adjustments include estimated lower costs for the purchase and maintenance of passenger vehicles, reduced spending on gasoline, savings on office supplies, and reduced expenditures for subsistence.