

Analysis of Budget Request

Appropriation: 84Y - Embalmers/Funeral Directors-Cash In Treasury

Funding Sources: NEF - Cash In Treasury

The State Board of Embalmers and Funeral Directors ("Board") was created by Act 325 of 1983. The Board is a cash agency funded from examination and licensure fees charged pursuant to A.C.A. §17-29-201, et. seq. . Primarily, this covers such duties as licensure of funeral directors, embalmers, funeral establishments, transport services and crematories.

Base Level Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

The Base Level request for Regular Salaries includes board member stipend payments.

For the 2013-15 biennium, the Agency is requesting Base Level each year with a reallocation of \$7,950 of Operating Expenses to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

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Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	58,609	96,431	97,441	96,431	97,447	97,447	96,431	97,447	97,447
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	25,967	34,608	33,057	35,384	35,606	35,606	35,384	35,606	35,606
Operating Expenses	5020002	58,013	68,840	68,840	68,840	68,840	68,840	68,840	68,840	68,840
Conference & Travel Expenses	5050009	0	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764
Professional Fees	5060010	0	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		142,589	207,593	207,052	208,369	209,607	209,607	208,369	209,607	209,607
Funding Sources										
Fund Balance	4000005	309,276	289,713		189,466	189,466	189,466	88,443	87,205	87,205
Cash Fund	4000045	171,826	156,146		156,146	156,146	156,146	156,146	156,146	156,146
Transfer to Burial Board	4000605	(48,800)	(48,800)		(48,800)	(48,800)	(48,800)	(48,800)	(48,800)	(48,800)
Total Funding		432,302	397,059		296,812	296,812	296,812	195,789	194,551	194,551
Excess Appropriation/(Funding)		(289,713)	(189,466)		(88,443)	(87,205)	(87,205)	12,580	15,056	15,056
Grand Total		142,589	207,593		208,369	209,607	209,607	208,369	209,607	209,607

FY13 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2011-2013 biennium.