

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 include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2015-17 Biennium, the Board is requesting the following:

- Reallocation of \$10,540 between commitment items to more accurately reflect anticipated expenses and includes increases primarily in board member stipends, advertising and clipping service, mileage, parking fees, board member travel and miscellaneous technical services.
- \$20,000 in Capital Outlay in each year for the purchase of a vehicle for the Inspector.

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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	59,915	97,447	97,447	99,665	99,665	99,665	99,765	99,765	99,765
#Positions		2	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	22,736	36,037	35,606	36,699	36,699	36,699	36,722	36,722	36,722
Operating Expenses	5020002	45,113	68,840	68,840	66,310	66,310	66,310	66,310	66,310	66,310
Conference & Travel Expenses	5050009	1,055	4,764	4,764	5,464	5,464	5,464	5,464	5,464	5,464
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	20,000	20,000	20,000	20,000	20,000	20,000
Total		128,819	210,038	209,607	231,088	231,088	231,088	231,211	231,211	231,211
Funding Sources										
Fund Balance	4000005	251,692	226,390		112,152	112,152	112,152	0	0	0
Cash Fund	4000045	154,017	146,300		151,500	151,500	151,500	151,500	151,500	151,500
Transfer to Burial Board	4000605	(50,500)	(50,500)		(50,500)	(50,500)	(50,500)	(50,500)	(50,500)	(50,500)
Total Funding		355,209	322,190		213,152	213,152	213,152	101,000	101,000	101,000
Excess Appropriation/(Funding)		(226,390)	(112,152)		17,936	17,936	17,936	130,211	130,211	130,211
Grand Total		128,819	210,038		231,088	231,088	231,088	231,211	231,211	231,211

FY15 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 Biennium. Expenditure of appropriation is contingent upon available funding.