

Analysis of Budget Request

Appropriation: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

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 positions were changed from unclassified to classified to reflect the recommendations of the Pay Plan Study and salaries were adjusted accordingly. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include board member Stipend payments and Career Service payments for eligible employees. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.

The Board's request provides for Base Level. In addition, the Board requests the following Reallocation of Resources:

- \$1,155 from Professional Fees to Operating Expenses to allow the Board to accurately reflect court reporter and transcription fee expenses.
- \$1,500 from Data Processing to Operating Expenses to accurately classify expenditures.

Expenditure of appropriation is contingent upon available funding.

The Executive Recommendation provides for the Agency request.

The Legislative Recommendation concurs with the Executive Recommendation, with the exception of Regular Salaries and Personal Services Matching of \$21,296 in FY10 and \$21,097 in FY11 to restrict salary increases to 2.3% per year for the current part-time Fiscal Support Specialist position.

Appropriation Summary

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Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	52,255	88,171	87,471	111,270	111,270	93,331	112,365	112,365	94,595
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	22,643	28,634	29,834	35,708	35,708	32,351	35,915	35,915	32,588
Operating Expenses	5020002	60,545	66,185	66,185	68,840	68,840	68,840	68,840	68,840	68,840
Conference & Travel Expenses	5050009	3,064	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764
Professional Fees	5060010	0	4,105	4,105	2,950	2,950	2,950	2,950	2,950	2,950
Data Processing	5090012	0	1,500	1,500	0	0	0	0	0	0
Capital Outlay	5120011	0	3,500	3,500	0	0	0	0	0	0
Total		138,507	196,859	197,359	223,532	223,532	202,236	224,834	224,834	203,737
Funding Sources										
Fund Balance	4000005	450,802	437,258		340,979	340,979	340,979	222,490	222,490	243,786
Cash Fund	4000045	169,419	145,000		168,000	168,000	168,000	169,000	169,000	169,000
Transfer to Burial Board	4000605	(44,456)	(44,420)		(62,957)	(62,957)	(62,957)	(64,957)	(64,957)	(64,957)
Total Funding		575,765	537,838		446,022	446,022	446,022	326,533	326,533	347,829
Excess Appropriation/(Funding)		(437,258)	(340,979)		(222,490)	(222,490)	(243,786)	(101,699)	(101,699)	(144,092)
Grand Total		138,507	196,859		223,532	223,532	202,236	224,834	224,834	203,737

The FY09 Budgeted amount in Regular Salaries exceeds the Authorized amount due to salary adjustments during the 2007-2009 biennium.