

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. The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2011-13 biennium, the Board is requesting Base Level for FY2012 and 2013 with a Reallocation of \$8,350 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Board 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		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	53,014	94,239	94,595	93,539	96,237	96,237	93,539	97,441	97,441
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	23,508	32,518	32,588	32,431	32,813	32,813	32,431	33,057	33,057
Operating Expenses	5020002	59,751	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		136,273	203,311	203,737	202,524	205,604	205,604	202,524	207,052	207,052

Funding Sources										
Fund Balance	4000005	421,223	382,995		272,586	272,586	272,586	162,964	159,884	159,884
Cash Fund	4000045	162,545	160,000		160,000	160,000	160,000	160,000	160,000	160,000
Transfer to Burial Board	4000605	(64,500)	(67,098)		(67,098)	(67,098)	(67,098)	(67,098)	(67,098)	(67,098)
Total Funding		519,268	475,897		365,488	365,488	365,488	255,866	252,786	252,786
Excess Appropriation/(Funding)		(382,995)	(272,586)		(162,964)	(159,884)	(159,884)	(53,342)	(45,734)	(45,734)
Grand Total		136,273	203,311		202,524	205,604	205,604	202,524	207,052	207,052