

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1999 - 2001**

The requested increase in 02 is necessary for the Board to carry out their duties and responsibilities as required. The State Board of Embalmers and Funeral Directors is a cash fund agency charged with the licensing and regulation of funeral personnel, establishments and services in the state of Arkansas. Fees paid by licensees generate all funds. The Board oversees the apprenticeship program, inspects establishments, investigates, tests, licenses both individuals and establishments, conducts Continuing Education Seminars, hears complaints, and conduct hearings. In addition the Board has undertaken to modernize the information management system. The two largest increases are rent for special meetings and educational textbooks. The cost to the Board for purchasing the Embalmers exams has gone up, as well as those applicants for the exam. The Board conducts 2 8-hour Continuing Education seminars annually and it is necessary to rent space to accommodate the number of attendees. Centrex and Software increases are in keeping with our technology plans to Internet access and creating a web site.

The request for Char. 10, \$2,200 is for professional test preparation. The Board conducts exams twice a year for licensure. It has become apparent to the Board that for professional and ethical reasons the test should be prepared by the National Conference of Funeral Service Examining Boards.

<p>AGENCY</p> <p>Arkansas State Board of Embalmers and Funeral Directors</p>	<p>DIRECTOR</p>  <p>Rachel F. McGrew Executive Secretary</p>	<p>AGENCY PROGRAM COMMENTARY</p> <p>BR21</p>	<p>PAGE</p> <p>146</p>
---	--	---	-------------------------------

ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1996

Assets				Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total	
\$ 190,830	\$ 9,307	\$ 297	\$ 200,434	\$ 385	\$ 0	\$ 385	\$ 200,049

Revenues				Expenditures			Other Sources (Uses)			
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 149,250	\$ 4,793	\$ 154,043	\$ 39,627	\$ 0	\$ 0	\$ 50,917	\$ 90,544	\$ (22,74)

Findings

None

Recommendations

None

ARKANSAS BUDGET SYSTEM
EMPLOYMENT SUMMARY
AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE 233 State Board of Embalmers & Funeral Directors

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>0</u>	<u>1</u>	<u>100%</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>0</u>	<u>0%</u>
<u>08/25/98</u> DATE			TOTAL MINORITIES	
			<u>1</u>	<u>100%</u>
			TOTAL EMPLOYEES	



AGENCY DIRECTOR

Rachael F McGrew

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1999 - 2001**

The Arkansas State Board of Embalmers and Funeral Directors was created by Act 325 of 1983. The Board is a cash agency funded from examination and licensure fees charged pursuant to subchapters 2 and 3 of Arkansas Code §17-29. Primarily, this covers such duties as licensure of Funeral Directors, Embalmers, Establishments, Transport Services, and Crematories. The FY99 budgeted amount of \$150,507 consists of Regular Salaries and Personal Services Matching for three positions (Bookkeeper, Inspector, and Investigator), Operating Expenses, Conference Fees & Travel, Professional Fees & Services and Data Processing. The Arkansas Burial Board's Executive Secretary performs the administrative duties for the Board of Embalmers and Funeral Directors. The Embalmers Board reimburses the Burial Board \$25,000 yearly via fund transfer for this service. Beginning with the 1999-2001 biennium, the amount of the fund transfer will be increased to \$40,000 each fiscal year. Base Level is \$154,027 in FY00 and \$156,166 in FY01 and includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching costs.

Listed below are the change level requests of the Board totaling \$14,250 in FY00 and \$9,150 in FY01:

Operating Expenses - \$7,850 for FY00 and \$7,650 for FY01 to provide for increases in rent of office space, meeting rooms, office supplies, software, educational textbooks and other related expenses.

Professional Fees and Services - \$2,200 in FY00 to allow the Board to enter into a contractual agreement for the preparation of a State Funeral Directors written and oral examination.

Capital Outlay - \$2,700 in FY00 to enable the Board to purchase a laptop computer for the Field Inspector.

Data Processing - \$1,500 each year of the biennium for the creation of a Web Page.

The Executive Recommendation provides for:

Operating Expenses – Base Level plus \$4,850 for FY00 and \$4,650 for FY01

Professional Fees & Services – Agency Request

Capital Outlay – Agency Request

Data Processing – Agency Request

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: State Board of Embalmers and Funeral Directors Code: 233	Name: Cash Operations Code: A16	Name: Embalmers & Funeral Directors - Cash Code: 313	BR20	150

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----		98-99	-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	97-98	98-99	AUTHORIZED	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	APPRO							99-00	00-01	99-00	00-01
REGULAR SALARIES	36,267	61,972	61,729	64,939	0	64,939	66,756	0	66,756	64,939		66,756	
NUMBER OF POSITIONS	2	3	3	3	0	3	3	0	3	3		3	
PERSONAL SERV MATCHING	6,194	14,231	19,967	21,184	0	21,184	21,506	0	21,506	21,184		21,506	
OPERATING EXPENSES	49,517	65,885	61,985	61,985	7,850	69,835	61,985	7,650	69,635	66,835		66,635	
CONF FEES & TRAVEL	3,305	4,764	4,764	4,764	0	4,764	4,764	0	4,764	4,764		4,764	
PROF FEES & SERVICES	315	1,155	1,155	1,155	2,200	3,355	1,155	0	1,155	3,355		1,155	
CAPITAL OUTLAY	0	0	0	0	2,700	2,700	0	0	0	2,700		0	
DATA PROCESSING	3,492	2,500	0	0	1,500	1,500	0	1,500	1,500	1,500		1,500	
TOTAL	99,090	150,507	149,600	154,027	14,250	168,277	156,166	9,150	165,316	165,277		162,316	
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	228,430	265,464	*****	236,559		236,559	194,884		194,884	236,559		197,884	
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	161,124	146,602	*****	152,352	14,250	166,602	177,452	9,150	186,602	166,602		186,602	
FUND TRANSFER TO BURIAL BD	(25,000)	(25,000)	*****	(40,000)		(40,000)	(40,000)		(40,000)	(40,000)		(40,000)	
TOTAL FUNDING	364,554	387,066	*****	398,911	14,250	363,161	332,336	9,150	341,486	363,161		344,486	
EXCESS APPRO/ (FUNDING)	(265,464)	(236,559)	*****	(194,884)		(194,884)	(176,170)		(176,170)	(197,884)		(182,170)	
TOTAL	99,090	150,507	*****	154,027	14,250	168,277	156,166	9,150	165,316	165,277		162,316	

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 233 STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
 APPRO A16 CASH OPERATIONS
 FUND 313 EMBALMERS & FUNERAL DIR CASH(233)

Budgeted exceeds Authorized in various line items due to a transfer from Cash Fund Holding Account.

The FY99 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1997-99 biennium.

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
RANK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	-----EXPENDITURES-----		-----1999 - 01 BIENNIUM REQUESTS-----				-----R E C O M M E N D A T I O N S-----							
					ACTUAL 97-98	BUDGETED 98-99	-----FY 1999 - 00-----		-----FY 2000 - 01-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
							REQUEST	REQUEST			1999-00	2000-01	1999-00	2000-01				
000		313	233 A16	B	99,090 2	150,507 3	154,027 3		156,166 3		154,027 3	156,166 3						
001		313	233 A16	C01			8,350 0		6,150 0		6,250	4,050						
<p>Character 02 – increases are necessary for the Board to carry out their duties and responsibilities as required by law. The cost to the Board for purchasing the National Embalmers Exam has gone up, as well as the number of applicants to take the test. The Board conducts 2 8-hour CE seminars annually thus requiring space adequate to accommodate the 200 or so attendees. In conjunction with the CE seminars, we are requesting increases in food and catering (cokes and coffee) and AV equipment. Character 10 – an increase of \$2,200 in the first year of the biennium is needed to secure the services of the National Conference of Funeral Services Examining Boards in preparing our State Funeral Directors written and oral exam. The Board has determined that it would be prudent and advisable to have an independent and accredited entity to prepare the exam. It will be professionally advantageous to our licensees.</p>																		
001		313	233 A16	C08			5,900 0		3,000 0		5,000	2,100						
<p>Character 02 – increases in Centrex charges are requested to enable Internet access, and an analog line and modem.</p> <p>Character 11 – additional appropriation is requested for the purchase of a laptop for our field inspector. This will enable more efficient record keeping and communication between the field and the office.</p> <p>Character 12 – additional appropriation is requested for the creation of a Web Site. The Board believes that this will enable wider access to information and potentially will reduce the cost of printing and postage.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 233 STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
 APPRO A16 CASH OPERATIONS
 FUND 313 EMBALMERS & FUNERAL DIR CASH(233)

RANK BY APPROPRIATION
 BR 264