

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999**

The Arkansas State Board of Embalmers and Funeral Directors is a cash fund agency whose revenue is generated by license fees.

Due to increases anticipated and known, the Arkansas State Board of Embalmers and Funeral Directors Board is requesting the following increases:

Character 02 \$600.00 for postage due to the increased correspondence to keep licensees abreast of FY98 & FY99 available programs to meet the requirements of the newly created continuing education program.

\$1,000.00 for rent as State Building Services has informed us there will be a rent increase for the next biennium.

\$110.00 for rent of non-owned state lands so the board can pay their share of staff parking.

Total for Character 02: \$1,710.00

Character 11 \$2,000.00 for updating our computer system and programs.
FY98 & FY99

Total for Character 11: \$2,000.00

TOTAL PRIORITY REQUESTS

FY98 \$3,710.00

FY99 \$3,710.00

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
The Arkansas State Board of Embalmers and Funeral Directors	Rachel F. McGrew Executive Secretary	BR21	63

ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1994

Assets					Liabilities			Total Equity
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total		
\$ 124,230	\$ 8,724	\$ 135	\$ 133,089	\$ 1,839	\$ 0	\$ 1,839	\$ 131,250	

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	\$ 108,490	\$ 3,876	\$ 112,366	\$ 75,776	\$ 0	\$ 3,649	\$ 29,034	\$ 108,459	\$ 0

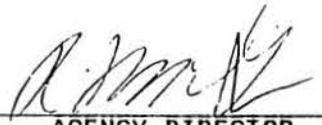
Findings	Recommendations
None	None

Audited by Division of Legislative Audit
SA0723394

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

AGENCY TITLE 233 - Bd 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>08/10/96</u> DATE			<u>0</u>	<u>0%</u>
			TOTAL MINORITIES	
			<u>1</u>	<u>100%</u>
			TOTAL EMPLOYEES	



AGENCY DIRECTOR

Rachael F McGrew

SUMMARY
STATUS OF NEW PROGRAMS/EXPANSIONS AUTHORIZED BY THE 80TH GENERAL ASSEMBLY
 AGENCY: BOARD OF EMBALMERS AND FUNERAL DIRECTORS

PROGRAM AUTHORIZED	# POS. AUTH.	ADDITIONAL AUTHORIZED APPROPRIATION		STATUS
		FY 95-96	FY 96-97	
<u>APPROPRIATION: A16 BOARD OF EMBALMERS AND FUNERAL DIRECTORS - CASH</u>				
Capital Outlay		\$2,000	\$2,000	The Board was unable to expend their appropriation in FY96, but has budgeted the full amount in FY97 to purchase furniture and equipment replacement.

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1997 - 1999**

The Board of Embalmers and Funeral Directors' budget is comprised of operating expenses, three positions, conference fees and travel, professional fees and services and capital outlay. The Arkansas Burial Board's Executive Secretary performs the administrative duties for the Board of Embalmers and Funeral Directors. The Board reimburses the Burial Board \$25,000 yearly for this service.

The priority request of \$3,710 each year of the 1997 - 99 biennium is for postage due to increased correspondence with licensees, rent increase for state owned property, and capital outlay to update the computer system and programs necessary for Board operations.

The Executive Recommendation provides for Base Level, which includes appropriation for a 2.8% Cost of Living Allowance for positions on July 1 of each year of the biennium along with accompanying employee matching requirements.

Expenditure of appropriation is dependent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: State Board of Embalmers and Funeral Directors Code: 233	Name: Board of Embalmers and Funeral Directors - Cash Operations Code: A16	Name: Embalmers and Funeral Directors Cash Code: 313	BR20	67

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96	96-97	96-97	BASE	PRIORITY	TOTAL	BASE	PRIORITY	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							97-98	98-99	97-98	98-99
REGULAR SALARIES	33,848	53,743	55,713	60,050	0	60,050	61,729	0	61,729	60,050	61,729		
NUMBER OF POSITIONS	2	3	3	3	0	3	3	0	3	3	3		
PERSONAL SERV MATCHING	5,823	9,553	6,891	19,670	0	19,670	19,967	0	19,967	19,670	19,967		
OPERATING EXPENSES	47,262	61,985	44,428	61,985	1,710	63,695	61,985	1,710	63,695	61,985	61,985		
OFFICE FEES & TRAVEL	2,188	4,764	3,464	4,764	0	4,764	4,764	0	4,764	4,764	4,764		
OFFICE FEES & SERVICES	271	1,155	22,747	1,155	0	1,155	1,155	0	1,155	1,155	1,155		
EQUIPMENT OUTLAY	0	4,000	2,000	0	2,000	2,000	0	2,000	2,000				
TOTAL	89,392	135,200	135,243	147,624	3,710	151,334	149,600	3,710	153,310	147,624	149,600		
PROPOSED FUNDING SOURCES			*****										
UNDEVELOPED BALANCES	148,365	189,554	*****	183,354		183,354	161,020		161,020	183,354	164,730		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
GENERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
STATE REVENUE RECEIPTS			*****										
STATE FUNDS	153,328	154,000	*****	150,290	3,710	154,000	150,290	3,710	154,000	154,000	154,000		
TRANSFER - *Fund Transfer.	(22,747)	(25,000)	*****	(25,000)		(25,000)	(25,000)		(25,000)	(25,000)	(25,000)		
TOTAL FUNDING	278,946	318,554	*****	308,644	3,710	312,354	286,310	3,710	290,020	312,354	293,730		
NET APPRO/ (FUNDING)	(189,554)	(183,354)	*****	(161,020)		(161,020)	(136,710)		(136,710)	(164,730)	(144,130)		
TOTAL	89,392	135,200	*****	147,624	3,710	151,334	149,600	3,710	153,310	147,624	149,600		

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

Various Maintenance and General Operation line items may be greater than the authorized appropriation amounts due to reclassification transfers processed in FY97.
 Fund transfer from Embalmers and Funeral Directors Board for administrative duties performed by Burial Board.
 The FY97 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 1995-97 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	-----1997 - 99 BIENNIIUM REQUESTS-----						-----R E C O M M E N D A T I O N S-----							
					-----EXPENDITURES-----		-----FY 1997 - 98-----		-----FY 1998 - 99-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
					ACTUAL 95-96	BUDGETED 96-97	REQUEST	REQUEST	1997-98	1998-99	1997-98	1998-99						
000		313	233 A16	B	89,392 2	135,200 3	147,624 3	149,600 3						147,624 3	149,600 3			
001		313	233 A16	P01		0 0	3,710 0	3,710 0										
<p>We are requesting an increase in Operating expenses, Character 02 for \$1,710 in FY 98 and FY99 and \$2,000 in Character 11, Capital Outlay for FY98 and FY99 in order to carry out the implementation and ongoing activities associated with the Continuing Education Program.</p>																		

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

RANK BY APPROPRIATION
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