

STATE BOARD OF EMBALMERS & FUNERAL DIRECTORS

Enabling Laws

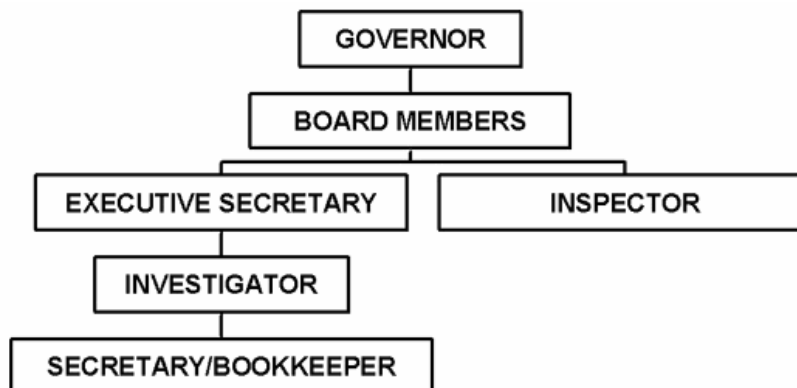
Act 15 of 2005
A.C.A. §17-29-201

History and Organization

The Embalmers Board was established in 1909 for the purpose of regulating and licensing embalmers. In 1983, Act 325 established the Funeral Directors and Embalmers Board to include the licensing of Funeral Directors as well as funeral establishments. The mission of the agency is to protect the health, safety and welfare of the public by ensuring that those individuals and establishments charged with the care and custody of human remains are properly trained and licensed.

The Board is responsible for the licensing of funeral directors and embalmers, funeral establishments, crematories and transport services. Individuals are licensed following the completion of apprenticeship programs and passing exams which demonstrate their knowledge of the laws, rules and regulations governing funeral service. Before establishments are licensed, they are inspected for compliance and are routinely inspected on an annual basis. In addition, the Board conducts continuing education seminars, investigates complaints and responds to public inquiries.

The Arkansas State Board of Embalmers and Funeral Directors is a cash fund agency. The Board is comprised of 7 members, 5 funeral professionals, 1 consumer member and 1 senior citizen member. The Board staff consists of an Executive Secretary, who serves in the same capacity for the Burial Association Board, an Investigator, Inspector and part time Bookkeeper.



Agency Commentary

The Arkansas State Board of Embalmers and Funeral Directors is charged with the responsibility of training and licensing funeral directors and embalmers. In addition, the Board inspects funeral establishments, crematories and transport services before licensure is granted and routinely monitors these establishments for compliance.

The Board is requesting an increase in Capital Outlay in the second year in the amount of \$3,500. This increase is needed in order to replace the laser printer. Our current printer was purchased in 2000, while it is still functional; we believe that it will need to be replaced.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF :
 ARKANSAS STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS
 FOR THE YEAR ENDED JUNE 30, 2004

Findings	Recommendations
None	None

Employment Summary

	Male	Female	Total	%
White Employees	1	0	1	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			1	100 %

Cash Fund Balance Description as of June 30, 2006

Fund Account	Balance	Type	Location
3130000	\$430,036	Checking, Savings, CD's	Arvest, Bank of America, Regions

Statutory/Other Restrictions on use:

A.C.A. §17-29-405 Requires fines to be deposited in banking institute that qualifies for the deposit of public funds. Funds are to be used for administrative purposes.

Statutory Provisions for Fees, Fines, Penalties:

A.C.A. §17-29-208 Establish & collect fees, §17-29-403 When a civil penalty is imposed by the board, the person shall be directed to pay reasonable attorney fees & costs incurred by the board.

Revenue Receipts Cycle:

The bulk of the revenue is received at the first of the year.

Fund Balance Utilization:

Continued operation of the Board.

Publications

A.C.A 25-1-204

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
Laws, Rules and Regulations Manual	A.C.A. §17-29-204	N	N	500	To distribute to registered apprentices for exam preparation for licensure.

Agency Position Usage Report

FY2004-2005						FY2005-2006						FY2006-2007					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
3	1	2	3	0	66.67%	3	1	2	3	0	66.67%	3	1	2	3	0	66.67%

Analysis of Budget Request

Appropriation: A16 - Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

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 A.C.A. §17-29-201 and §17-29-301. Primarily, this covers such duties as licensure of Funeral Directors, Embalmers, Establishments, Transport Services, and Crematories.

A cost of living increase is not incorporated in Base Level pending the outcome of the Classification and Compensation Study. The Base Level request of \$84,225 each year of the biennium for Regular Salaries does include board member Stipend payments. Personal Services Matching may reflect increases in the Base Level due to certain increases in Worker's Compensation and Unemployment Tax rates. Personal Services Matching also includes a \$30 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$350 per month.

The Board requested an increase in Capital Outlay in FY09 to replace a laser printer.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation

Appropriation: A16 Cash Operations
Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
		Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	46,796	84,225	80,425	84,225	84,225	84,225	84,225	84,225	84,225
#Positions		1	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	20,527	28,079	26,640	29,176	29,176	29,176	29,176	29,176	29,176
Operating Expenses	5020002	47,568	66,185	66,185	66,185	66,185	66,185	66,185	66,185	66,185
Conference & Travel Expenses	5050009	2,810	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764
Professional Fees	5060010	1,060	4,105	4,105	4,105	4,105	4,105	4,105	4,105	4,105
Data Processing	5090012	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Capital Outlay	5120011	0	0	0	0	0	0	0	3,500	3,500
Total		118,761	188,858	183,619	189,955	189,955	189,955	189,955	193,455	193,455
Funding Sources										
Fund Balance	4000005	447,756	430,237		350,379	350,379	350,379	269,424	269,424	269,424
Cash Fund	4000045	143,542	155,000		155,000	155,000	155,000	155,000	155,000	155,000
Transfer to Burial Board	4000605	(42,300)	(46,000)		(46,000)	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
Total Funding		548,998	539,237		459,379	459,379	459,379	378,424	378,424	378,424
Excess Appropriation/(Funding)		(430,237)	(350,379)		(269,424)	(269,424)	(269,424)	(188,469)	(184,969)	(184,969)
Grand Total		118,761	188,858		189,955	189,955	189,955	189,955	193,455	193,455

The FY07 Regular Salaries and Personal Services Matching amounts exceed the Authorized Amounts due to Stipend payments to Board members and associated matching.

Change Level by Appropriation

Appropriation: A16-Cash Operations

Funding Sources: 313 - Embalmers and Funeral Directors - Cash

Agency Request

Change Level		2007-2008	Pos	Cumulative	% of BL	2008-2009	Pos	Cumulative	% of BL
BL	Base Level	189,955	3	189,955	100.0	189,955	3	189,955	100.0
C01	Existing Program	0	0	189,955	100.0	3,500	0	193,455	101.8

Executive Recommendation

Change Level		2007-2008	Pos	Cumulative	% of BL	2008-2009	Pos	Cumulative	% of BL
BL	Base Level	189,955	3	189,955	100.0	189,955	3	189,955	100.0
C01	Existing Program	0	0	189,955	100.0	3,500	0	193,455	101.8

Justification

C01	The increase of \$3,500 in the second year is requested to replace the laser printer used in the office of Embalmers and Funeral Directors.
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