

**0717 - Cemetery & Funeral Bureau**  
**Analysis of Fund Condition**  
**(Dollars in Thousands)**  
**2026-27 Governor's Budget With FM 8 Projections**

Prepared 3.25.2026

	<b>Actuals 2024-25</b>	<b>CY 2025-26</b>	<b>BY 2026-27</b>	<b>BY +1 2027-28</b>
<b>BEGINNING BALANCE</b>				
Prior Year Adjustment	\$ 1,718	\$ 1,701	\$ 1,445	\$ 518
Adjusted Beginning Balance	\$ -16	\$ -	\$ -	\$ -
	<u>\$ 1,702</u>	<u>\$ 1,701</u>	<u>\$ 1,445</u>	<u>\$ 518</u>
<b>REVENUES, TRANSFERS AND OTHER ADJUSTMENTS</b>				
Revenues				
4121200 - Delinquent fees	\$ 98	\$ 100	\$ 99	\$ 99
4127400 - Renewal fees	\$ 2,590	\$ 2,875	\$ 2,602	\$ 2,602
4129200 - Other regulatory fees	\$ 3,487	\$ 3,454	\$ 3,474	\$ 3,474
4129400 - Other regulatory licenses and permits	\$ 359	\$ 352	\$ 378	\$ 378
4163000 - Income from surplus money investments	\$ 117	\$ 84	\$ 11	\$ -
4171400 - Escheat of unclaimed checks and warrants	\$ 1	\$ 2	\$ -	\$ -
4172500 - Miscellaneous revenues	\$ 1	\$ 1	\$ -	\$ -
	<u>\$ 6,653</u>	<u>\$ 6,868</u>	<u>\$ 6,564</u>	<u>\$ 6,553</u>
Totals, Revenues				
Operating Transfers to General Fund per EO E 21/22 - 276 Revised	\$ 92	\$ -	\$ -	\$ -
	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Totals, Transfers and Other Adjustments				
	<u>\$ 6,745</u>	<u>\$ 6,868</u>	<u>\$ 6,564</u>	<u>\$ 6,553</u>
<b>TOTALS, REVENUES, TRANSFERS AND OTHER ADJUSTMENTS</b>				
<b>TOTAL RESOURCES</b>	<u>\$ 8,447</u>	<u>\$ 8,569</u>	<u>\$ 8,009</u>	<u>\$ 7,071</u>
Expenditures:				
1111 Department of Consumer Affairs (State Operations)	\$ 6,252	\$ 6,638	\$ 6,959	\$ 7,168
9892 Supplemental Pension Payments (State Operations)	\$ 22	\$ -	\$ -	\$ -
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	\$ 472	\$ 486	\$ 532	\$ 532
	<u>\$ 6,746</u>	<u>\$ 7,124</u>	<u>\$ 7,491</u>	<u>\$ 7,700</u>
<b>TOTALS, EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>				
<b>FUND BALANCE</b>				
Reserve for economic uncertainties	\$ 1,701	\$ 1,445	\$ 518	\$ -629
Months in Reserve	2.9	2.3	0.8	-1.0

**NOTES:**

1. Assumes workload and revenue projections are realized in CY and ongoing.
2. Expenditure growth projected at 3% beginning BY+1.