

## **Analysis of Budget Request**

**Appropriation:** 84Z - Burial Board Operations-Cash In Treasury

**Funding Sources:** NBF - Cash In Treasury

The Arkansas Burial Association Board was created by Act 91 of 1953. The Board is a cash agency funded from the receipt of burial association fees charged pursuant to Arkansas Code Annotated §23-78-111. The Board's responsibilities include the supervision of all burial associations organized or operating in this State.

Base Level Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

The Base Level request for Regular Salaries includes board member stipend payments.

For the 2013-15 biennium, the Agency is requesting Base Level each year with a reallocation of \$4,200 of Operating Expenses to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Agency 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		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	146,873	125,528	171,986	125,528	127,961	127,961	125,528	127,961	127,961
<b>#Positions</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Personal Services Matching	5010003	42,114	41,176	47,965	41,970	42,505	42,505	41,970	42,505	42,505
Operating Expenses	5020002	22,100	28,932	28,932	28,932	28,932	28,932	28,932	28,932	28,932
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>211,087</b>	<b>195,636</b>	<b>248,883</b>	<b>196,430</b>	<b>199,398</b>	<b>199,398</b>	<b>196,430</b>	<b>199,398</b>	<b>199,398</b>
<b>Funding Sources</b>										
Fund Balance	4000005	339,749	314,525		326,095	326,095	326,095	313,465	310,497	310,497
Cash Fund	4000045	137,063	158,406		135,000	135,000	135,000	135,000	135,000	135,000
Transfer from Embalmers Bd	4000530	48,800	48,800		48,800	48,800	48,800	48,800	48,800	48,800
<b>Total Funding</b>		<b>525,612</b>	<b>521,731</b>		<b>509,895</b>	<b>509,895</b>	<b>509,895</b>	<b>497,265</b>	<b>494,297</b>	<b>494,297</b>
Excess Appropriation/(Funding)		(314,525)	(326,095)		(313,465)	(310,497)	(310,497)	(300,835)	(294,899)	(294,899)
<b>Grand Total</b>		<b>211,087</b>	<b>195,636</b>		<b>196,430</b>	<b>199,398</b>	<b>199,398</b>	<b>196,430</b>	<b>199,398</b>	<b>199,398</b>