

Analysis of Budget Request

Appropriation: A15 - Cash Operations

Funding Sources: 307 - Burial Association Board - Cash

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 positions were changed from unclassified to classified to reflect the recommendations of the Pay Plan Study and salaries were adjusted accordingly. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include board member Stipend payments and Career Service payments for eligible employees. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.

The Board's Change Level requests total \$21,500 in FY10 and reflect the following:

- Capital Outlay in the amount of \$21,500 for FY10 to purchase, and pay sales tax, on a new vehicle for use by the Auditor.
- Reallocation of \$1,500 from Professional Fees to Operating Expenses for FY10 and FY11 to allow the Board to accurately reflect court reporter and transcription fee 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 | | 2007-2008 | 2008-2009 | 2008-2009 | 2009-2010 | | | 2010-2011 | | |
|------------------------------|---------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | Actual | Budget | Authorized | Agency | Executive | Legislative | Agency | Executive | Legislative |
| Regular Salaries | 5010000 | 156,469 | 153,231 | 151,131 | 157,970 | 157,970 | 157,970 | 161,698 | 161,698 | 161,698 |
| #Positions | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Personal Services Matching | 5010003 | 35,108 | 33,323 | 42,903 | 44,607 | 44,607 | 44,607 | 45,305 | 45,305 | 45,305 |
| Operating Expenses | 5020002 | 24,611 | 27,432 | 27,432 | 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 | 1,500 | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing | 5090012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 5120011 | 0 | 0 | 0 | 21,500 | 21,500 | 21,500 | 0 | 0 | 0 |
| Total | | 216,188 | 215,486 | 222,966 | 253,009 | 253,009 | 253,009 | 235,935 | 235,935 | 235,935 |

| Funding Sources | | | | | | | | | | |
|--------------------------------|---------|----------------|----------------|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Fund Balance | 4000005 | 427,470 | 408,904 | | 387,838 | 387,838 | 387,838 | 345,786 | 345,786 | 345,786 |
| Cash Fund | 4000045 | 153,166 | 150,000 | | 148,000 | 148,000 | 148,000 | 146,000 | 146,000 | 146,000 |
| Transfer from Embalmers Bd | 4000530 | 44,456 | 44,420 | | 62,957 | 62,957 | 62,957 | 64,957 | 64,957 | 64,957 |
| Total Funding | | 625,092 | 603,324 | | 598,795 | 598,795 | 598,795 | 556,743 | 556,743 | 556,743 |
| Excess Appropriation/(Funding) | | (408,904) | (387,838) | | (345,786) | (345,786) | (345,786) | (320,808) | (320,808) | (320,808) |
| Grand Total | | 216,188 | 215,486 | | 253,009 | 253,009 | 253,009 | 235,935 | 235,935 | 235,935 |

The FY08 Actual amount and the FY09 Budgeted amount in Regular Salaries exceeds the Authorized amount due to salary adjustments during the 2007-2009 biennium. Fund balance includes funds held by the Board in trust pursuant to a court order that are not available for Board operations (FY09-\$82,503; FY10-\$84,978; FY11-\$87,453).