

## **Analysis of Budget Request**

**Appropriation:** 843 - Cemetery - Cash Operations

**Funding Sources:** NCB - Cemetery Board - Cash in Treasury

The Arkansas Cemetery Board was created by Act 352 of 1977 to regulate perpetual care cemeteries including municipal, church, family and non-profit community cemeteries. The Board is a cash agency funded from the issuance of permits, amended permits, and examination of cemeteries. The staff of the Arkansas Securities Department handles all administrative work; therefore, no positions are needed.

Arkansas Code Annotated §20-17-1025 empowers the Board to provide the funding necessary to make loans to a court appointed receiver or conservator. The loans help assure that a cemetery placed in receivership will be properly maintained and continue to be a viable operation.

The Board does not have any full time employees. The Base Level requests of \$2,100 each year of the biennium for Regular Salaries is for board member Stipend payments. Base Level Personal Services Matching is for payment of the fringe benefits associated with these payments.

The Board's Change Level request for Operating Expenses totaling \$19,261 each year provides for increases in rent, software licenses and equipment and furnishings costs for the Board's new hearing room at the Arkansas Securities Department. These increases will allow the Board to pay the appropriate costs incurred by the Securities Department when performing duties of the Board.

The Board is requesting a \$5,000 decrease in the Loans appropriation each year due to increased Operating Expenses and a lack of available funding.

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	1,020	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
<b>#Positions</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Personal Services Matching	5010003	78	161	161	161	161	161	161	161	161
Operating Expenses	5020002	48,126	49,739	49,739	69,000	69,000	69,000	69,000	69,000	69,000
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
Loans	5120029	0	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total</b>		<b>49,224</b>	<b>77,000</b>	<b>77,000</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>
<b>Funding Sources</b>										
Fund Balance	4000005	110,126	146,558		148,293	148,293	148,293	139,032	139,032	139,032
Cash Fund	4000045	85,656	78,735		82,000	82,000	82,000	82,000	82,000	82,000
<b>Total Funding</b>		<b>195,782</b>	<b>225,293</b>		<b>230,293</b>	<b>230,293</b>	<b>230,293</b>	<b>221,032</b>	<b>221,032</b>	<b>221,032</b>
Excess Appropriation/(Funding)		(146,558)	(148,293)		(139,032)	(139,032)	(139,032)	(129,771)	(129,771)	(129,771)
<b>Grand Total</b>		<b>49,224</b>	<b>77,000</b>		<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>	<b>91,261</b>

Board has no positions. Regular Salaries and Personal Services Matching appropriation is for Board Stipends.