

Analysis of Budget Request

Appropriation: 843 - Cemetery - Cash Operations

Funding Sources: NCB - Cemetery Board - Cash in Treasury

The Arkansas Cemetery Board ("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 in Treasury 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 will 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 only Change Level request totals \$6,000 each year and reflects the following:

An increase in the Loans line item to ensure sufficient appropriation is available to make loans to insolvent cemeteries in court appointed receivership in order to adequately maintain and operate the cemeteries.

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		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		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
#Positions		0	0	0	0	0	0	0	0	0
Personal Services Matching	5010003	78	161	161	161	161	161	161	161	161
Operating Expenses	5020002	61,302	69,000	69,000	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	3,000	20,000	20,000	26,000	26,000	26,000	26,000	26,000	26,000
Total		65,400	91,261	91,261	97,261	97,261	97,261	97,261	97,261	97,261
Funding Sources										
Fund Balance	4000005	161,407	162,766		135,260	135,260	135,260	101,754	101,754	101,754
Cash Fund	4000045	66,759	63,755		63,755	63,755	63,755	63,755	63,755	63,755
Total Funding		228,166	226,521		199,015	199,015	199,015	165,509	165,509	165,509
Excess Appropriation/(Funding)		(162,766)	(135,260)		(101,754)	(101,754)	(101,754)	(68,248)	(68,248)	(68,248)
Grand Total		65,400	91,261		97,261	97,261	97,261	97,261	97,261	97,261