

Analysis of Budget Request

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

Funding Sources: NBF - Burial Board - 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. The Board is a cash fund agency. In July 2010 the Board moved all of its cash funds from various banks to the State Treasury.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2011-13 biennium, the Board is requesting Base Level for FY2012 and 2013 with a Reallocation of \$322 in Operating Expenses between General Ledger codes to more accurately reflect anticipated expenses.

The Executive Recommendation provides for the Board Request. Expenditure of appropriation is contingent upon available funding.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

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Funding Sources: NBF - Burial Board - Cash In Treasury

Commitment Item		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	160,240	161,972	161,698	159,672	168,098	168,098	159,672	171,986	171,986
#Positions		3	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	35,687	37,124	45,305	45,945	47,181	47,181	45,945	47,965	47,965
Operating Expenses	5020002	24,387	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	14,285	0	0	0	0	0	0	0	0
Total		234,599	228,028	235,935	234,549	244,211	244,211	234,549	248,883	248,883
Funding Sources										
Fund Balance	4000005	384,339	356,248		330,318	330,318	330,318	297,867	288,205	288,205
Cash Fund	4000045	142,008	135,000		135,000	135,000	135,000	135,000	135,000	135,000
Transfer from Embalmers Bd	4000530	64,500	67,098		67,098	67,098	67,098	67,098	67,098	67,098
Total Funding		590,847	558,346		532,416	532,416	532,416	499,965	490,303	490,303
Excess Appropriation/(Funding)		(356,248)	(330,318)		(297,867)	(288,205)	(288,205)	(265,416)	(241,420)	(241,420)
Grand Total		234,599	228,028		234,549	244,211	244,211	234,549	248,883	248,883

The FY11 Budgeted amount in Regular Salaries exceeds the Authorized amount due to salary adjustments during the 2009-2011 biennium. Fund balance includes funds held by the Board in trust pursuant to a court order that are not available for Board operations.