

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 request 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 requests total \$17,000 each year and reflect the following:

- An additional \$3,000 each year in Operating Expenses for travel costs to be incurred in a new program of examinations and inspections of regulated cemeteries.
- An increase of \$14,000 each year 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 those 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		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,140	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	87	161	161	161	161	161	161	161	161
Operating Expenses	5020002	60,433	69,000	69,000	72,000	72,000	72,000	72,000	72,000	72,000
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	26,000	26,000	40,000	40,000	40,000	40,000	40,000	40,000
Total		61,660	97,261	97,261	114,261	114,261	114,261	114,261	114,261	114,261
Funding Sources										
Fund Balance	4000005	167,739	168,017		130,556	130,556	130,556	76,095	76,095	76,095
Cash Fund	4000045	61,938	59,800		59,800	59,800	59,800	59,800	59,800	59,800
Total Funding		229,677	227,817		190,356	190,356	190,356	135,895	135,895	135,895
Excess Appropriation/(Funding)		(168,017)	(130,556)		(76,095)	(76,095)	(76,095)	(21,634)	(21,634)	(21,634)
Grand Total		61,660	97,261		114,261	114,261	114,261	114,261	114,261	114,261