

## **Analysis of Budget Request**

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

**Funding Sources:** NBF - 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.

Base Level Regular Salaries and Personal Services Matching include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases. The Base Level request for Regular Salaries includes board member stipend payments.

For the 2015-17 Biennium, the Agency is requesting Base Level each year with a reallocation of \$4,007 in Operating Expenses to more accurately reflect anticipated expenses. The increases primarily affect fuel purchases, vehicle insurance, board member travel and tire purchases.

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**

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

**Funding Sources:** NBF - Cash In Treasury

Commitment Item		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	125,223	127,961	127,961	129,403	129,403	129,403	129,403	129,403	129,403
<b>#Positions</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Personal Services Matching	5010003	42,708	43,109	42,505	43,868	43,868	43,868	43,868	43,868	43,868
Operating Expenses	5020002	20,472	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	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>188,403</b>	<b>200,002</b>	<b>199,398</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>
<b>Funding Sources</b>										
Fund Balance	4000005	307,542	303,727		279,225	279,225	279,225	252,522	252,522	252,522
Cash Fund	4000045	134,088	125,000		125,000	125,000	125,000	125,000	125,000	125,000
Transfer from Embalmers Bd	4000530	50,500	50,500		50,500	50,500	50,500	50,500	50,500	50,500
<b>Total Funding</b>		<b>492,130</b>	<b>479,227</b>		<b>454,725</b>	<b>454,725</b>	<b>454,725</b>	<b>428,022</b>	<b>428,022</b>	<b>428,022</b>
Excess Appropriation/(Funding)		(303,727)	(279,225)		(252,522)	(252,522)	(252,522)	(225,819)	(225,819)	(225,819)
<b>Grand Total</b>		<b>188,403</b>	<b>200,002</b>		<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>	<b>202,203</b>

FY15 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 Biennium.  
Expenditure of appropriation is contingent upon available funding.