

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 Base Level request is \$114,261 each year of the biennium.

The Change Level request is \$15,000 each year of the biennium in the Loans line item to ensure sufficient appropriation is available to administer 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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,260	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	96	161	161	161	161	161	161	161	161
Operating Expenses	5020002	62,807	72,000	72,000	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	40,000	40,000	55,000	55,000	55,000	55,000	55,000	55,000
Total		64,163	114,261	114,261	129,261	129,261	129,261	129,261	129,261	129,261
Funding Sources										
Fund Balance	4000005	124,898	133,501		84,040	84,040	84,040	14,779	14,779	14,779
Cash Fund	4000045	72,766	64,800		60,000	60,000	60,000	60,000	60,000	60,000
Total Funding		197,664	198,301		144,040	144,040	144,040	74,779	74,779	74,779
Excess Appropriation/(Funding)		(133,501)	(84,040)		(14,779)	(14,779)	(14,779)	54,482	54,482	54,482
Grand Total		64,163	114,261		129,261	129,261	129,261	129,261	129,261	129,261

Expenditure of appropriation is contingent upon available funding.