

**ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999**

The Arkansas Burial Association Board's budget is comprised of salaries, maintenance and operation, and court reporting. The Arkansas Burial Association Board is a cash fund agency whose funds are generated by fees paid by association members.

We are requesting a slight increase in character 02 in the amount of \$500.00 due to an increase in rent and in character 10 in the amount of \$200.00 for court reporter fees due to the increased number of required hearings.

FY98 \$700.00
FY99 \$700.00

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
Arkansas Burial Association Board	Rachel F. McGrew, Executive Secretary	BR21	22

ARKANSAS BURIAL ASSOCIATION BOARD
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1994

Assets															
Cash and Investments		Fixed		Other		Total		Liabilities		Total Equity					
								Current		Long-Term					
\$	128,264	\$	22,513	\$	8,363	\$	159,140	\$	1,635	\$	8,024	\$	9,659	\$	149,481

Revenues					Expenditures					Other Sources (Uses)											
Inter-governmental		Federal		Licenses and Fees		Other		Total		Salaries and Matching		Grants and Aid		Capital		Other Operating		Total			
\$	0	\$	0	\$	111,215	\$	2,878	\$	114,093	\$	102,759	\$	0	\$	0	\$	22,159	\$	124,918	\$	0

Findings	Recommendations
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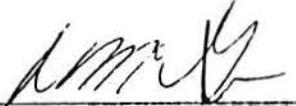
None

None

ARKANSAS BUDGET SYSTEM
EMPLOYMENT SUMMARY
AS REQUIRED BY ACT 358 OF 1993

AGENCY TITLE 215 - AR Burial Association Board

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>1</u>	<u>2</u>	<u>3</u>	<u>100%</u>
BLACK EMPLOYEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>0</u>	<u>0%</u>
	<u>08/10/96</u>		TOTAL MINORITIES	
	DATE		<u>3</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR
 Rachael F McGrew

SUMMARY

STATUS OF NEW PROGRAMS/EXPANSIONS AUTHORIZED BY THE 80TH GENERAL ASSEMBLY

AGENCY: BURIAL ASSOCIATION BOARD

PROGRAM AUTHORIZED	# POS. AUTH.	ADDITIONAL AUTHORIZED APPROPRIATION		STATUS
		FY 95-96	FY 96-97	

APPROPRIATION: A15 BURIAL
ASSOCIATION BOARD - CASH

Operating Expenses

\$650

\$650

The Board did not utilize the FY96 appropriation. The Board has not budgeted the entire appropriation in FY97.

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1997 - 1999**

The Arkansas Burial Board is funded from the receipt of fees charged by the Agency. The Board has three full time employees, (an executive secretary, auditor and secretary) and supporting operating expenses. In addition to the fees collected by the board, \$25,000 is received each year from the Embalmers and Funeral Director's Board for payment of administrative duties being performed by the executive secretary.

The Board is requesting priorities of \$700 each year of the 1997-99 biennium, which include \$500 for increased rent and \$200 for court reporter fees resulting from an increased number of hearings.

Executive Recommendation is Base Level as well as \$200 each fiscal year in Professional Fees & Services for additional court reporter fees. Included in the recommendation is appropriation for a 2.8% Cost of Living Allowance for positions on July 1 of each year of the biennium along with accompanying employee matching requirements.

Expenditure of appropriation is dependent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Arkansas Burial Association Code: 215	Name: Burial Association - Cash Operations Code: A15	Name: Burial Association Cash Code: 307	BR20	26

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	EXPENDITURES			97-98 FISCAL YEAR			98-99 FISCAL YEAR			R E C O M M E N D A T I O N S			
	95-96	96-97	96-97	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							97-98	98-99	97-98	98-99
REGULAR SALARIES	93,310	101,626	83,376	106,557	0	106,557	109,539	0	109,539	106,557	109,539		
NUMBER OF POSITIONS	3	3	3	3	0	3	3	0	3	3	3		
PERSONAL SERV MATCHING	26,858	32,452	27,273	33,202	0	33,202	33,880	0	33,880	33,202	33,880		
OPERATING EXPENSES	18,756	23,982	27,036	23,982	500	24,482	23,982	500	24,482	23,982	23,982		
PROF FEES & SERVICES	483	300	0	300	200	500	300	200	500	500	500		
TOTAL	139,407	158,360	137,685	164,041	700	164,741	167,701	700	168,401	164,241	167,901		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	137,480	139,408	*****	226,048		226,048	266,307		266,307	226,048	266,807		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	141,335	245,000	*****	204,300	700	205,000	204,300	700	205,000	205,000	205,000		
OTHER			*****										
TOTAL FUNDING	278,815	384,408	*****	430,348	700	431,048	470,607	700	471,307	431,048	471,807		
EXCESS APPRO/ (FUNDING)	(139,408)	(226,048)	*****	(266,307)		(266,307)	(302,906)		(302,906)	(266,807)	(303,906)		
TOTAL	139,407	158,360	*****	164,041	700	164,741	167,701	700	168,401	164,241	167,901		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
 AGY 215 ARKANSAS BURIAL ASSOCIATION BOARD
 APPRO A15 CASH OPERATIONS
 FUND 307 BURIAL ASSOCIATION CASH(215)

APPROPRIATION SUMMARY

BR 215

The FY97 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1995-97 biennium.

Various Maintenance and General Operation line items may be greater than the authorized appropriation amounts due to reclassification transfers processed in FY97.

ARKANSAS BUDGET SYSTEM
PROGRAM/SERVICE INFORMATION LIST
RANK BY APPROPRIATION

1	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
LNK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	EXPENDITURES		1997 - 99 BIENNIUM REQUESTS				R E C O M M E N D A T I O N S							
					-----		-----FY 1997 - 98-----		-----FY 1998 - 99-----		-----EXECUTIVE-----		-----LEGISLATIVE-----					
					ACTUAL	BUDGETED	REQUEST		REQUEST		1997-98	1998-99	1997-98	1998-99				
					95-96	96-97												
10		307	215 A15	B	139,407 3	150,360 3	164,041 3		167,701 3		164,041 3		167,701 3					
01		307	215 A15	P01		0	700 0		700 0		200		200					
<p>The Arkansas Burial Association Board is requesting an increase in character 02 for rent, due to notification of State Building Services that rent will be increased. Additionally we are asking for an increase in character 10 for court reporting due to anticipated increases as experienced in FY96.</p>																		

DEPT 007 REGULATORY BOARDS AND COMMISSIONS
AGY 215 ARKANSAS BURIAL ASSOCIATION BOARD
APPRO A15 CASH OPERATIONS
FUND 307 BURIAL ASSOCIATION CASH(215)

RANK BY APPROPRIATION
BR 264