ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

The budget request for the Revenue Division asks for significant reallocation of resources that will result in a net zero dollar budget increase. In addition, reorganization within the Department of Finance and Administration causes some negative budget requests that are offset by positive requests by the Management Services Division of the department. This reorganization results in a zero net dollar budget increase. In addition, the Revenue Division asks for budget increases to cover increased cost of doing business, equipment replacement and nine new positions. We request reclassification for CLIP and for five positions.

Over the years, special characters or appropriations were developed as a part of our budget as new programs evolved or changes made in the way business was conducted. Our change level one asks for removal of these special characters or special appropriations and for the budget authority to be consolidated in a single operating appropriation. No need exists to separate these items. All of the information provided by the separation can be provided from the regular accounting system. All of the special characters and appropriations we are requesting to be eliminated are paid from the same fund, State Central Services. The special characters eliminated will be printing, multi-state tax and camera equipment. Separate appropriations for postage and safety responsibility will be eliminated. In addition to eliminating special characters and special appropriations, this change level requests a reallocation of resources to fund the cost of a document image system. A private contractor provides this system. They image income tax and sales tax returns, perform data entry and provide us with a data file and a digital image of the tax return. The imaging system has eliminated the need for forty employees and the need to hire extra help during tax season. We propose to eliminate thirty-nine positions and to forgo requesting restoration of 20 positions not budgeted. The cost savings of $839,737 FY04 and $858,872 FY05 realized by eliminating 39 positions, we ask to be reallocated to maintenance and operation. In addition, we request reallocation of $205,000 of extra help to maintenance and operations. This reallocation will enable us to use savings generated by the image system to pay the cost of the document imaging system. An accompanying request for contingency positions will be made in special language to provide for in-house processing if the current vendor contract is discontinued.

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
DFA – REVENUE DIVISION	R A Weir		356

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

Our offices anticipate an increase in the cost of doing business over the next three years. We request a total of $1,261,179 for FY04 and $1,326,177 for FY05. This request includes a nine percent increase in postage cost, $340,695 each year, due to the recent postal rate increase and an increase of $200,000 each year in the cost of our driver license system lease. Our driver license system is paid at $1.79 per license or ID card issued. Current driver license fees will fund the increase requested for the driver license system cost. The remainder of the request in our change level 02 is for anticipated cost increases in printing, supplies, rent and utilities of $720,484 FY04 and $785,482 FY05.

We request budget authority to purchase three new automobiles in our change level 03, $54,000 for FY04. These automobiles will be assigned to personnel who are now traveling on state business using their personal vehicle for which we are paying mileage reimbursement. All three employees travel over 12,000 annually on state business. Purchasing automobiles for these employees is more cost effective than continuing to pay mileage.

In our change level 04, we request $359,414 in FY04 and $354,250 in FY05 to replace existing equipment. This request is essentially for automobile replacement and will replace twenty-eight automobiles FY04 and twenty-three automobiles FY05.

Our change level 05 is a request for nine additional positions. The Cashier's Office needs another Accountant to handle credit card payments and assist with electronic payments. The Field Audit Nexus Unit needs an Accounting Tech II to help research out of state businesses unregistered for Arkansas taxes. Collections will increase collections by adding 3 Delinquent Tax Collectors. Income Tax will improve corporate taxpayer compliance by adding 2 Tax Auditors. Miscellaneous Tax will improve performance of existing auditors and investigators by adding a Tax Audit Supervisor to provide field supervision. Audit Coordination will improve management by adding a Revenue Division Manager II position. Minor support is requested for the collectors. All other offices will provide support for these positions from existing resources. All of these positions will potentially generate additional revenue. The total number of positions for the Revenue Division will have a net decrease of fifty-one positions with the approval of these nine additional positions.

AGENCY	DIRECTOR	AGENCY PROGRAM COMMENTARY	PAGE
DFA – REVENUE DIVISION	R A Weiss		357

Change level 07 is a negative change level and results from reorganization within the Department of Finance and Administration. The accounts payable function was consolidated for the department and the appointment of a Chief Information Officer consolidated all of the information technology employees and budget in one area for the department. A positive change level in the Management Services Division budget request offsets this negative change level.

Change level 08 requests technology related budget increases. This change level is necessary to establish a base for replacement of personal computers and related equipment. The request is for $536,783 FY04 and $455,078 FY05.

Change level 09 show requests for CLIP reclassifications for currently authorized positions to provide a career path. These reclassifications help retain employees and cost is funded from salary savings.

We request reclassification of various manager positions in our change level 10. These managers are the "next in command" in their organizations. They regularly are appointed as Acting Administrator when the administrator is out of the office. They essentially function as assistant administrators and have significantly more responsibility than other employees of their current title and grade.

Our appropriation for corporate income tax refunds needs to be increased $10,000,000 in FY04 and $15,000,000 in FY05. This is appropriation only and is needed to refund overpayments to corporations. In FY 2002, we had refunds totaling $55,385,391 with authorized appropriation of $50,000,000. Special Language providing transfer authority between other authorized Refund Line Item Appropriations allowed for the additional appropriation required.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION – REVENUE DIVISION
OFFICE OF MOTOR VEHICLE
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
A review of cash receipts and deposits of motor vehicle title searches revealed unaccounted for funds totaling $98 which was not reported to the Legislative Auditor as required per Part II, Chapter 19 of the Department of Finance and Administration's State Accounting Procedures Manual. The unaccounted for funds, attributed to thefts of undeposited cash receipts, was reported to Motor Vehicle Administration on June 20, 2001.	Strengthen internal controls over cash receipts and comply with State accounting procedures.

SA1663801

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION – REVENUE DIVISION
EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

SA1663001

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – OFFICE OF FINANCIAL AND MANAGEMENT SERVICES – CASHIER SECTION
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
The Agency reported four (4) instances of unaccounted for funds totaling $14,814. During the audit, we discovered the Agency had detected one (1) additional instance of unaccounted for funds in the amount of $17,802, but did not report this incident in a timely manner to the Division of Legislative Audit. Four (4) employees working in four (4) local revenue offices and one (1) employee working in the Cash Control Section were responsible for automobile registration, title, taxes, fees, sales taxes and employment taxes not deposited to Agency accounts or the State Treasury. All the responsible employees were subsequently terminated from employment and the incidents were reported to the police. The details of the five (5) instances of unaccounted for funds are summarized at Schedule 2.	Continue to pursue prosecution of individuals responsible for unaccounted for funds and report all instances of unaccounted for funds in a timely manner.
In December 1997 the Agency implemented an automated record keeping system at State revenue offices. The Agency uses this system to transfer tax receipts from the local revenue office bank accounts to the Cashier Section by means of system-generated bank drafts. As previously reported, the Revenue Office Administration (ROA) system does not have the capability to adjust the local revenue office bank account balances for returned checks. Consequently, manual procedures are employed to maintain adequate amounts on deposit in the local revenue office bank accounts to cover any returned checks and avoid overdrawn bank accounts. These manual procedures are complex, requiring coordination of several persons and offices. Failure of any one person to perform his duties accurately and timely results in • Delays in depositing revenue to the State treasury, • Delays in collecting the returned checks, • Uninsured and uncollateralized balances in the local bank accounts and • Possible inaccurate financial reporting. During the year ended June 30, 2001, returned checks at State revenue offices totaled $1,293,215.	Management should enhance the ROA system's capabilities to include an efficient method for processing returned checks.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – OFFICE OF FINANCIAL AND MANAGEMENT SERVICES – CASHIER SECTION
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
The Department of Finance and Administration does not have adequate internal controls over the monitoring of electronic warrants to assure that all undelivered electronic warrants are subsequently delivered to the intended payee in a timely manner or are cancelled if it is determined later that the warrants cannot be delivered. We observed that the Cashier loaned three employees a total of $1,479.01 because the employees' electronic payroll warrants were not delivered timely to the designated employee bank accounts due to coding errors. The Department of Finance and Administration, Office of Accounting, was not able to document the disposition of two of these undelivered electronic warrants. The third electronic warrant was subsequently delivered to the employee's bank account. The loans were later repaid to the Cashier. The failure to adequately monitor the disposition of undelivered warrants can result in duplicate payments to employees and vendors with no reimbursement for the original undelivered warrant.	Strengthen internal controls over undelivered electronic warrants to assure prompt delivery to intended recipients.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – OFFICE OF LEGAL COUNSEL
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
Management of the Department of Finance and Administration – Revenue Division – Office of Legal Counsel did not provide for an adequate segregation of duties between the receipting and depositing functions. The Agency's accountant, who had the responsibility of recording receipts, also prepared bank deposits.	Strengthen internal controls by segregating the receipting and depositing functions.

SA1662101

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – OFFICE OF FIELD AUDIT – COLLECTION SECTION
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

SA1662201

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – OFFICE OF DRIVER SERVICES
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

SA1662301

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – SALES AND USE TAX SECTION
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings	Recommendations
None	None

SA1663201

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – INDIVIDUAL INCOME TAX SECTION
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings	Recommendations
None	None

SA1663301

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS REVENUE DEPARTMENT BUILDING COMMISSION
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

SA1663501

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – CORPORATION INCOME TAX SECTION
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings	Recommendations
None	None

SA1663601

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – MOTOR FUEL TAX SECTION
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings	Recommendations
None	None

SA1663701

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION – MISCELLANEOUS TAX SECTION
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

Findings	Recommendations
None	None

SA1663901

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
EMPLOYMENT SUMMARY
Required by: A.C.A. 19-4-307

AGENCY TITLE: 0630 DFA - REVENUE SERVICES DIV

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	174	782	956	71%
BLACK EMPLOYEES	43	342	385	28%
EMPLOYEES OF OTHER RACIAL MINORITIES	4	10	14	1%
TOTAL EMPLOYED AS OF 08/05/2002 (DATE)			399 (TOTAL MINORITIES)	29%
			1,355 (TOTAL EMPLOYEES)	100%

AGENCY DIRECTOR

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002

AGENCY: 630 - DFA - REVENUE DIVISION

ACCOUNT INFORMATION				
FUND ACCT.	BALANCE	TYPE	LOCATION	STATUTORY/OTHER RESTRICTIONS ON USE:
A54	$ 0	Investment Account	Bank of America	Fees remitted to State for alcoholic beverage sales permits held until permit is granted or denied.
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 3-4-101 et seq.
				REVENUE RECEIPTS CYCLE: Funds are deposited monthly into bank account.
				FUND BALANCE UTILIZATION: When ABC permit is granted, the fees are remitted to the State Treasury. When permits are denied, half of the fee is remitted to the Treasury and half is returned to the applicant by State Warrant.

ACCOUNT INFORMATION				
FUND ACCT.	BALANCE	TYPE	LOCATION	STATUTORY/OTHER RESTRICTIONS ON USE:
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
				REVENUE RECEIPTS CYCLE:
				FUND BALANCE UTILIZATION:

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS

Fiscal 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: 630 - Department of Finance and Administration - Revenue Division

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Tobacco Excise Tax Report	26-57-201		1,000	Statutory requirement to file monthly report
Cigarette Excise Tax Report	26-57-201		1,000	Statutory requirement to file monthly report
Cigarette Paper Tax Report	26-57-801		1,000	Statutory requirement to file monthly report
Beer Excise Tax Report	3-7-104(6)(A)		500	Statutory requirement to file monthly report
Liquor Excise Tax Report	3-7-104		500	Statutory requirement to file monthly report
Imported Wine Tax Report	3-7-104(4)(5)		200	Statutory requirement to file monthly report
Native Wine Tax Report	3-5-409		100	Statutory requirement to file monthly report
Timber Processing Tax	26-58-111		5,000	Statutory requirement to file monthly report

AGENCY: 630 - Department of Finance and Administration - Revenue Division

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Severance Tax Report	26-58-111		6,000	Statutory requirement to file monthly report
Oil & Brine Museum Fund Report	26-58-302		300	Statutory requirement to file monthly report
Waste Tire Assessment Report	23-3-510		20,000	Statutory requirement to file monthly report
Ad Valorem Assessment Return	26-26-1601		250,000	Statutory requirement to file annual return
Soft Drink Assessment Report	26-57-901		2,500	Statutory requirement to file monthly report
Rice Promotion Assessment Report	2-20-507		1,600	Statutory requirement to file monthly report
Beef Promotion Assessment Report	2-35-401		1,350	Statutory requirement to file monthly report
Soybean Promotion Assessment Report	2-20-406		2,500	Statutory requirement to file monthly report
Wheat Promotion Assessment Report	2-20-606		2,000	Statutory requirement to file monthly report
Brucellosis & Swine Testing Report	2-40-206		1,000	Statutory requirement to file monthly report

AGENCY: 630 - Department of Finance and Administration - Revenue Division

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Construction Permit Fee Report	Act 474 of 1999		200	Statutory requirement to file a report on the 15th day following collection
Catfish Feed Assessment Report	Act 790 of 1999		200	Statutory requirement to file monthly report
Corn & Grain Sorghum Assessment Report	Act 271 of 1997		200	Statutory requirement to file monthly report
Amusement Machine Tax Register	26-57-404		200	Statutory requirement to register annually
Coin-Operated Vending Tax Register	Act 928 of 1997		2,000	Statutory requirement to register annually
Gross Receipts Tax Regulations	26-52-105		15,000	To provide sales and use tax reporting information and guidelines
Sales & Use Tax Reporting Form	26-52-105		131,800	Statutory Requirement to file monthly/quarterly/annual report
IFTA Renewal Application	26-55-1102		3,500	IFTA Agreement requires that all accounts must file an annual renewal
IFTA Quarterly Report	26-55-1102		25,000	IFTA Agreement requires that all accounts must file a quarterly report
LPG Renewal Application	26-56-304		1,200	Required by the Motor Fuel Tax Law

AGENCY: 630 - Department of Finance and Administration - Revenue Division

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Property Tax Refund Claim Form	26-51-601		150,000	Statutory requirement to file a claim for refund annually
Driver License Renewal Notice	None		520,000	To remind people when their license expires
Vehicle Registration Certificate	27-14-713		2,500,000	Required by law to be carried in vehicle
Vehicle Certificate of Title	27-14-713		1,000,000	Required by law to convey ownership
Registration Renewal Notice	27-14-1014		1,975,000	Required by law to notify owner of expiration
Income Tax Booklet	26-51-806		712,000	Required by law
Taxpayer Notification Cards	26-51-806		532,000	Required by law
Estimated & Withholding	26-51-806		110,000	Required by law
Package A	26-51-806		25,000	Required by law
Sub S Booklet	26-51-806		25,000	Required by law
Corporation Income Tax	26-51-806		30,000	Required by law

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Department Appropriation Summary

Agency Name DFA - REVENUE SERVICES DIVISION
Agency Code 630

Appropriation		2001-02		2002-03		Agency Request				Executive Recommendation			
Code	Name	Actual		Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
1JN	Commercial Drivers License Program	1,451,273		2,583,284	11	2,604,324	11	1,612,789	11	2,604,324	11	1,612,789	11
236	Individual Income Tax & Ad Valorem	277,673,766		580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0
237	Corporate Income Tax	55,385,391		50,000,000	0	60,000,000	0	65,000,000	0	60,000,000	0	65,000,000	0
238	Property Tax Relief	1,139,033		29,000,000	0	29,000,000	0	29,000,000	0	29,000,000	0	29,000,000	0
239	Gasoline Tax Refunds	15,977		1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
240	Interstate Motor Fuel Tax Refunds	10,555,502		12,000,000	0	12,000,000	0	12,000,000	0	12,000,000	0	12,000,000	0
241	Misc Tax & Athletic Event Gross Receipts	37,849,235		40,000,000	0	40,000,000	0	40,000,000	0	40,000,000	0	40,000,000	0
281 *	DFA-Revenue Services Div-Operations	63,856,663		70,036,800	1,458	68,010,911	1,397	69,144,349	1,397	72,278,695	1,411	73,422,740	1,411
282 **	Data Processing	15,233,951		16,077,484	0	0	0	0	0	0	0	0	0
283 *	Postage Expenses	3,299,414		3,785,506	0	3,785,506	0	3,785,506	0	0	0	0	0
284 *	Safety Responsibility	413,216		469,454	14	495,237	14	506,194	14	0	0	0	0
A54	ABC Permits/Driver Search Fees	200		1,737,000	0	1,737,000	0	1,737,000	0	1,737,000	0	1,737,000	0
Grand Total		466,873,621		807,189,528	1,483	799,132,978	1,422	804,285,838	1,422	799,120,019	1,422	804,272,529	1,422

Funding Sources													
Name	Code		% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balance	4000005	2,259,201	0.5	2,623,996	0.3	1,710,462	0.2	606,138	0.1	1,710,462	0.2	606,138	0.1
Special Revenue	4000030	1,816,068	0.4	1,669,750	0.2	1,500,000	0.2	1,500,000	0.2	1,500,000	0.2	1,500,000	0.2
State Central Services Fund	4000035	82,803,244	17.6	90,369,244	11.2	72,291,654	9.0	73,436,049	9.1	72,278,695	9.0	73,422,740	9.1
Cash Funds	4000045	200	0.0	1,737,000	0.2	1,737,000	0.2	1,737,000	0.2	1,737,000	0.2	1,737,000	0.2
Tax Refunds	4000060	382,618,904	81.5	712,500,000	88.1	722,500,000	90.4	727,500,000	90.4	722,500,000	90.4	727,500,000	90.4
Total Funding		469,497,617	100.0	808,899,990	100.0	799,739,116	100.0	804,779,187	100.0	799,726,157	100.0	804,765,878	100.0
Excess Appro/(Funding)		(2,623,996)		(1,710,462)		(606,138)		(493,349)		(606,138)		(493,349)	
Grand Total		466,873,621		807,189,528		799,132,978		804,285,838		799,120,019		804,272,529	

* Appropriations requested to be consolidated into 281 and are reflected in the Executive Recommendation.

** Appropriation requested to be transferred to DFA - Management Services.

ARKANSAS BUDGET SYSTEM
DEPARTMENT PROGRAM SUMMARY

AGENCY TITLE	2001-03 Expenditures				2003-05 Biennium Request				2003-05 Executive Recommendation			
630 DFA - Revenue Division	Actual 2001-02		Budgeted 2002-03	No. of Pos.	Year 1 2003-04	No. of Pos.	Year 2 2004-05	No. of Pos.	Year 1 2003-04	No. of Pos.	Year 2 2004-05	No. of Pos.
Driver and Motor Vehicle Services	$31,286,120		$34,523,973	578	$35,144,159	564	$34,725,812	564	$35,144,159	564	$34,725,813	564
Taxation Administration	395,825,142		726,049,060	351	737,620,464	330	742,838,563	330	737,607,505	330	742,825,253	330
Audit and Collections	11,001,113		11,906,147	184	12,732,073	189	12,956,950	189	12,732,074	189	12,956,950	189
Administration and Support Services	28,761,246		34,710,348	370	13,636,282	339	13,764,513	339	13,636,281	339	13,764,513	339
TOTALS	$466,873,621		$807,189,528	1,483	$799,132,978	1,422	$804,285,838	1,422	$799,120,019	1,422	$804,272,529	1,422
Funding Sources		% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balances	$2,259,201	0.5%	$2,623,996	0.3%	$1,710,462	0.2%	$606,138	0.1%	$1,710,462	0.2%	$606,138	0.1%
Special Revenues	1,816,068	0.4%	1,669,750	0.2%	1,500,000	0.2%	1,500,000	0.2%	1,500,000	0.2%	1,500,000	0.2%
State Central Services Fund	82,803,244	17.6%	90,369,244	11.2%	72,291,654	9.1%	73,436,049	9.1%	72,278,695	9.1%	73,422,740	9.1%
Cash Funds	200	0.0%	1,737,000	0.2%	1,737,000	0.2%	1,737,000	0.2%	1,737,000	0.2%	1,737,000	0.2%
Tax Refunds	382,618,904	81.5%	712,500,000	88.1%	722,500,000	90.3%	727,500,000	90.4%	722,500,000	90.3%	727,500,000	90.4%
Total Funding	469,497,617	100.0%	808,899,990	100.0%	799,739,116	100.0%	804,779,187	100.0%	799,726,157	100.0%	804,765,878	100.0%
Excess Appro./ (Funding)	(2,623,996)		(1,710,462)		(606,138)		(493,349)		(606,138)		(493,349)	
TOTAL	$466,873,621		$807,189,528		$799,132,978		$804,285,838		$799,120,019		$804,272,529	

DEPARTMENT	DIRECTOR	DEPARTMENT PROGRAM SUMMARY
630 DFA - Revenue Division	Richard A. Weiss	

ARKANSAS PERFORMANCE BUDGETING AND ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

This appropriation provides for operating expenses of the Commercial Driver's License Program. Fees collected for licenses issued are dedicated as Special Revenue to support operating expenses of the program.

Base Level request of $2,595,416 for FY04 and $1,603,641 for FY05 includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a $33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of $280 per month per budgeted employee.

The CLIP requests on four (4) positions are intended to provide appropriate job classifications that may be utilized to promote classified employees in accordance with CLIP guidelines.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: DFA - Revenue Division	Name: Commercial Drivers License Program	Name: Commercial Drivers License Program	BUDGET REQUEST	380
Code: 630	Code: 1JN	Code: SDL		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Commercial Drivers License Program
Appropriation Code: 1JN
Fund Name: Commercial Drivers License Program
Fund Code: SDL

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	226,751	251,523	11	233,837	10	258,314	11	7,554	0	265,868	11	265,289	11	7,758	0	273,047	11	265,868	11	273,047	11
Personal Services Matching	75,630	77,909	0	74,137	0	83,250	0	1,354	0	84,604	0	84,500	0	1,390	0	85,890	0	84,604	0	85,890	0
Operating Expenses	199,776	304,736	0	304,736	0	304,736	0	0	0	304,736	0	304,736	0	0	0	304,736	0	304,736	0	304,736	0
Data Processing	949,116	949,116	0	949,116	0	949,116	0	0	0	949,116	0	949,116	0	0	0	949,116	0	949,116	0	949,116	0
Ledbetter Bldg Infrastructure	0	1,000,000	0	Carry Forward	0	1,000,000	0	0	0	1,000,000	0			Carryforward				1,000,000	0	Carry Forward	0
Grand Total	1,451,273	2,583,284	11	1,561,826	10	2,595,416	11	8,908	0	2,604,324	11	1,603,641	11	9,148	0	1,612,789	11	2,604,324	11	1,612,789	11

Funding Sources Name																					
Fund Balance	2,259,201	2,623,996	********	**********	********	1,710,462	********	0	********	1,710,462	********	606,138	********	0	********	606,138	********	1,710,462	********	606,138	********
Special Revenue	1,816,068	1,669,750	********	**********	********	1,491,092	********	8,908	********	1,500,000	********	1,490,852	********	9,148	********	1,500,000	********	1,500,000	********	1,500,000	********
Total Funding	4,075,269	4,293,746	********	**********	********	3,201,554	********	8,908	********	3,210,462	********	2,096,990	********	9,148	********	2,106,138	********	3,210,462	********	2,106,138	********
Excess Appro/(Funding)	(2,623,996)	(1,710,462)	********	**********	********	(606,138)	********	0	********	(606,138)	********	(493,349)	********	0	********	(493,349)	********	(606,138)	********	(493,349)	********
Grand Total	1,451,273	2,583,284	********	**********	********	2,595,416	********	8,908	********	2,604,324	********	1,603,641	********	9,148	********	1,612,789	********	2,604,324	********	1,612,789	********

The FY03 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the authorized amounts due to salary and matching rate adjustments during the 2001-03 biennium.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Commercial Drivers License Program
Appropriation Code	1JN
Fund Name	Commercial Drivers License Program
Fund Code	SDL

Character		Expenditures					
		2001-02		2002-03		2002-03	
Name	Code	Actual	Pos.	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	226,751	11	251,523	11	233,837	10
Personal Services Matching	5010003	75,630	0	77,909	0	74,137	0
Operating Expenses	5020002	199,776	0	304,736	0	304,736	0
Data Processing	5090012	949,116	0	949,116	0	949,116	0
Ledbetter Bldg Infrastructure	5900046	0	0	1,000,000	0	Carry Forward	0
Grand Total		1,451,273	11	2,583,284	11	1,561,826	10

Funding Sources							
Name	Code						
Fund Balance	4000005	2,259,201	********	2,623,996	********	**********	********
Special Revenue	4000030	1,816,068	********	1,669,750	********	**********	********
Total Funding		4,075,269	********	4,293,746	********	**********	********
Excess Appro/(Funding)		(2,623,996)	********	(1,710,462)	********	**********	********
Grand Total		1,451,273	********	2,583,284	********	**********	********

The FY03 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the authorized amounts due to salary and matching rate adjustments during the 2001-03 biennium.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Commercial Drivers License Program
Appropriation Code	1JN
Fund Name	Commercial Drivers License Program
Fund Code	SDL

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	258,314	11	7,554	0	265,868	11	265,289	11	7,758	0	273,047	11
Personal Services Matching	5010003	83,250	0	1,354	0	84,604	0	84,500	0	1,390	0	85,890	0
Operating Expenses	5020002	304,736	0	0	0	304,736	0	304,736	0	0	0	304,736	0
Data Processing	5090012	949,116	0	0	0	949,116	0	949,116	0	0	0	949,116	0
Ledbetter Bldg Infrastructure	5900046	1,000,000	0	0	0	1,000,000	0			Carry Forward			
Grand Total		2,595,416	11	8,908	0	2,604,324	11	1,603,641	11	9,148	0	1,612,789	11

Funding Sources													
Name	Code												
Fund Balance	4000005	1,710,462	********	0	********	1,710,462	********	606,138	********	0	********	606,138	********
Special Revenue	4000030	1,491,092	********	8,908	********	1,500,000	********	1,490,852	********	9,148	********	1,500,000	********
Total Funding		3,201,554	********	8,908	********	3,210,462	********	2,096,990	********	9,148	********	2,106,138	********
Excess Appro/(Funding)		(606,138)	********	0	********	(606,138)	********	(493,349)	********	0	********	(493,349)	********
Grand Total		2,595,416	********	8,908	********	2,604,324	********	1,603,641	********	9,148	********	1,612,789	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Commercial Drivers License Program
Appropriation Code	1JN
Fund Name	Commercial Drivers License Program
Fund Code	SDL

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	265,868	11	273,047	11	0	0	0	0
Personal Services Matching	5010003	84,604	0	85,890	0	0	0	0	0
Operating Expenses	5020002	304,736	0	304,736	0	0	0	0	0
Data Processing	5090012	949,116	0	949,116	0	0	0	0	0
Ledbetter Bldg Infrastructure	5900046	1,000,000	0	Carry Forward	0	0	0	0	0
Grand Total		2,604,324	11	1,612,789	11	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	1,710,462	********	606,138	********	0	********	0	********
Special Revenue	4000030	1,500,000	********	1,500,000	********	0	********	0	********
Total Funding		3,210,462	********	2,106,138	********	0	********	0	********
Excess Appro/(Funding)		(606,138)	********	(493,349)	********	0	********	0	********
Grand Total		2,604,324	********	1,612,789	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Commercial Drivers License Program
Appropriation Code: 1JN
Fund Name: Commercial Drivers License Program
Fund Code: SDL

Rank	Justification	Designation		Cost Center		2001-02 Actual	2002-03 Budget	Pos.	Agency Request 2003-04	Pos.	Agency Request 2004-05	Pos.	Executive Recommendation 2003-04	Pos.	Executive Recommendation 2004-05	Pos.	Legislative Recommendation 2003-04	Pos.	Legislative Recommendation 2004-05	Pos.
		BL	Base Level	Total		1,451,273	2,583,284	11	2,595,416	11	1,603,640	11	2,595,416	11	1,603,640	11	0	0	0	0
8	CLIP Reclassifications to provide appropriate job classifications which may be utilized to promote classifies employees who complete competency-based criteria during the biennium.	C09	CLIP	397298	Commercial Drivers License	0	0	0	8,907	0	9,148	0	8,907	0	9,148	0	0	0	0	0
		C09	CLIP	Total		0	0	0	8,907	0	9,148	0	8,907	0	9,148	0	0	0	0	0
		Grand Total		Total		1,451,273	2,583,284	11	2,604,323	11	1,612,788	11	2,604,323	11	1,612,788	11	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING AND ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

The Department of Finance and Administration - Revenue Division processes refunds for taxes paid from various sources. Appropriations to the agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

For the biennium, the appropriations requested for continuation at Base Level include:

⇒ Appropriation 236	Individual Income Tax & Ad Valorem	$580,000,000
⇒ Appropriation 238	Property Tax Relief	$ 29,000,000
⇒ Appropriation 239	Gasoline Tax Refunds	$ 1,500,000
⇒ Appropriation 240	Interstate Motor Fuel Tax Refunds	$ 12,000,000
⇒ Appropriation 241	Misc. Tax & Athletic Event Gross Receipts	$ 40,000,000

Additional appropriation is requested to cover anticipated refund increases over the biennium:

		FY2001-2002	FY2002-2003
⇒ Appropriation 237	Corporate Income Tax - Base Level	$ 50,000,000	$ 50,000,000
	Additional Appropriation Requested	$ 10,000,000	$ 15,000,000
	Total Request	$ 60,000,000	$ 65,000,000

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: DFA - Revenue Division	Name: Various Refunds	Name: Various Funds	BUDGET REQUEST	
Code: 630	Code: 236, 237, 238, 239, 240, 241	Code: TGI, TGC, MOA, TBC, TBB, MTA		386

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Individual Income Tax & Ad Valorem Property Tax Rebates
Appropriation Code: 236
Fund Name: Individual Income Tax Withholding
Fund Code: TGI

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	277,673,766	580,000,000	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0	580,000,000	0	580,000,000	0
Grand Total	277,673,766	580,000,000	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0	580,000,000	0	580,000,000	0

Funding Sources Name																					
Tax Refunds	277,673,766	580,000,000	********	**********	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	580,000,000	********
Total Funding	277,673,766	580,000,000	********	**********	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	580,000,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	277,673,766	580,000,000	********	**********	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********	580,000,000	********	580,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Individual Income Tax & Ad Valorem Property Tax Rebates
Appropriation Code	236
Fund Name	Individual Income Tax Withholding
Fund Code	TGI

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	277,673,766	580,000,000	0	580,000,000	0
Grand Total		277,673,766	580,000,000	0	580,000,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	277,673,766	580,000,000	********	**********	********
Total Funding		277,673,766	580,000,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		277,673,766	580,000,000	********	**********	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Individual Income Tax & Ad Valorem Property Tax Rebates
Appropriation Code: 236
Fund Name: Individual Income Tax Withholding
Fund Code: TGI

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	580,000,000	0	0	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0
Grand Total		580,000,000	0	0	0	580,000,000	0	580,000,000	0	0	0	580,000,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********
Total Funding		580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		580,000,000	********	0	********	580,000,000	********	580,000,000	********	0	********	580,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Individual Income Tax & Ad Valorem Property Tax Rebates
Appropriation Code	236
Fund Name	Individual Income Tax Withholding
Fund Code	TGI

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	580,000,000	0	580,000,000	0	0	0	0	0
Grand Total		580,000,000	0	580,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	580,000,000	********	580,000,000	********	0	********	0	********
Total Funding		580,000,000	********	580,000,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		580,000,000	********	580,000,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Corporate Income Tax
Appropriation Code: 237
Fund Name: Corporate Income Tax Withholding
Fund Code: TGC

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	55,385,391	50,000,000	0	50,000,000	0	50,000,000	0	10,000,000	0	60,000,000	0	50,000,000	0	15,000,000	0	65,000,000	0	60,000,000	0	65,000,000	0
Grand Total	55,385,391	50,000,000	0	50,000,000	0	50,000,000	0	10,000,000	0	60,000,000	0	50,000,000	0	15,000,000	0	65,000,000	0	60,000,000	0	65,000,000	0

Funding Sources Name																					
Tax Refunds	55,385,391	50,000,000	********	**********	********	50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********	60,000,000	********	65,000,000	********
Total Funding	55,385,391	50,000,000	********	**********	********	50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********	60,000,000	********	65,000,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	55,385,391	50,000,000	********	**********	********	50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********	60,000,000	********	65,000,000	********

FY02 Actual Expenditures exceed Authorized due to Special Language providing transfer authority between Refund Line Item appropriations pursuant to Section 18 of Act 730 of 2001.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Corporate Income Tax
Appropriation Code	237
Fund Name	Corporate Income Tax Withholding
Fund Code	TGC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	55,385,391	50,000,000	0	50,000,000	0
Grand Total		55,385,391	50,000,000	0	50,000,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	55,385,391	50,000,000	********	**********	********
Total Funding		55,385,391	50,000,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		55,385,391	50,000,000	********	**********	********

FY02 Actual Expenditures exceed Authorized due to Special Language providing transfer authority between Refund Line Item appropriations pursuant to Section 18 of Act 730 of 2001.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Corporate Income Tax
Appropriation Code	237
Fund Name	Corporate Income Tax Withholding
Fund Code	TGC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	50,000,000	0	10,000,000	0	60,000,000	0	50,000,000	0	15,000,000	0	65,000,000	0
Grand Total		50,000,000	0	10,000,000	0	60,000,000	0	50,000,000	0	15,000,000	0	65,000,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********
Total Funding		50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		50,000,000	********	10,000,000	********	60,000,000	********	50,000,000	********	15,000,000	********	65,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Corporate Income Tax
Appropriation Code	237
Fund Name	Corporate Income Tax Withholding
Fund Code	TGC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	60,000,000	0	65,000,000	0	0	0	0	0
Grand Total		60,000,000	0	65,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	60,000,000	********	65,000,000	********	0	********	0	********
Total Funding		60,000,000	********	65,000,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		60,000,000	********	65,000,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Corporate Income Tax
Appropriation Code: 237
Fund Name: Corporate Income Tax Withholding
Fund Code: TGC

Rank	Justification	Designation		Cost Center		2001-02 Actual	2002-03 Budget	Pos.	Agency Request 2003-04	Pos.	Agency Request 2004-05	Pos.	Executive Recommendation 2003-04	Pos.	Executive Recommendation 2004-05	Pos.	Legislative Recommendation 2003-04	Pos.	Legislative Recommendation 2004-05	Pos.
		BL	Base Level	Total		55,385,391	50,000,000	0	50,000,000	0	50,000,000	0	50,000,000	0	50,000,000	0	0	0	0	0
4	This request is to provide for adequate appropriation for anticipated refund increases over the biennium.	C02		397618	Corp Income Refunds	0	0	0	10,000,000	0	15,000,000	0	10,000,000	0	15,000,000	0	0	0	0	0
		C02		Total		0	0	0	10,000,000	0	15,000,000	0	10,000,000	0	15,000,000	0	0	0	0	0
		Grand Total		Total		55,385,391	50,000,000	0	60,000,000	0	65,000,000	0	60,000,000	0	65,000,000	0	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Property Tax Relief
Appropriation Code: 238
Fund Name: Home Owners Tax Relief
Fund Code: MOA

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	1,139,033	29,000,000	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0	29,000,000	0	29,000,000	0
Grand Total	1,139,033	29,000,000	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0	29,000,000	0	29,000,000	0

Funding Sources Name																					
Tax Refunds	1,139,033	29,000,000	********	**********	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	29,000,000	********
Total Funding	1,139,033	29,000,000	********	**********	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	29,000,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	1,139,033	29,000,000	********	**********	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********	29,000,000	********	29,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Property Tax Relief
Appropriation Code	238
Fund Name	Home Owners Tax Relief
Fund Code	MOA

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	1,139,033	29,000,000	0	29,000,000	0
Grand Total		1,139,033	29,000,000	0	29,000,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	1,139,033	29,000,000	********	**********	********
Total Funding		1,139,033	29,000,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		1,139,033	29,000,000	********	**********	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Property Tax Relief
Appropriation Code	238
Fund Name	Home Owners Tax Relief
Fund Code	MOA

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	29,000,000	0	0	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0
Grand Total		29,000,000	0	0	0	29,000,000	0	29,000,000	0	0	0	29,000,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********
Total Funding		29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		29,000,000	********	0	********	29,000,000	********	29,000,000	********	0	********	29,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Property Tax Relief
Appropriation Code	238
Fund Name	Home Owners Tax Relief
Fund Code	MOA

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	29,000,000	0	29,000,000	0	0	0	0	0
Grand Total		29,000,000	0	29,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	29,000,000	********	29,000,000	********	0	********	0	********
Total Funding		29,000,000	********	29,000,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		29,000,000	********	29,000,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Gasoline Tax Refunds
Appropriation Code: 239
Fund Name: Gasoline Tax Refund
Fund Code: TBC

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Claims	15,977	1,500,000	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0	1,500,000	0	1,500,000	0
Grand Total	15,977	1,500,000	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0	1,500,000	0	1,500,000	0

Funding Sources Name																					
Tax Refunds	15,977	1,500,000	********	**********	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	1,500,000	********
Total Funding	15,977	1,500,000	********	**********	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	1,500,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	15,977	1,500,000	********	**********	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********	1,500,000	********	1,500,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Gasoline Tax Refunds
Appropriation Code	239
Fund Name	Gasoline Tax Refund
Fund Code	TBC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Claims	5110015	15,977	1,500,000	0	1,500,000	0
Grand Total		15,977	1,500,000	0	1,500,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	15,977	1,500,000	********	**********	********
Total Funding		15,977	1,500,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		15,977	1,500,000	********	**********	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Gasoline Tax Refunds
Appropriation Code	239
Fund Name	Gasoline Tax Refund
Fund Code	TBC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Claims	5110015	1,500,000	0	0	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0
Grand Total		1,500,000	0	0	0	1,500,000	0	1,500,000	0	0	0	1,500,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********
Total Funding		1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		1,500,000	********	0	********	1,500,000	********	1,500,000	********	0	********	1,500,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Gasoline Tax Refunds
Appropriation Code	239
Fund Name	Gasoline Tax Refund
Fund Code	TBC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Claims	5110015	1,500,000	0	1,500,000	0	0	0	0	0
Grand Total		1,500,000	0	1,500,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	1,500,000	********	1,500,000	********	0	********	0	********
Total Funding		1,500,000	********	1,500,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		1,500,000	********	1,500,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Interstate Motor Fuel Tax Refunds
Appropriation Code: 240
Fund Name: Interstate Motor Fuel Tax Refund
Fund Code: TBB

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	10,555,502	12,000,000	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0	12,000,000	0	12,000,000	0
Grand Total	10,555,502	12,000,000	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0	12,000,000	0	12,000,000	0

Funding Sources Name																					
Tax Refunds	10,555,502	12,000,000	********	**********	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	12,000,000	********
Total Funding	10,555,502	12,000,000	********	**********	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	12,000,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	10,555,502	12,000,000	********	**********	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********	12,000,000	********	12,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Interstate Motor Fuel Tax Refunds
Appropriation Code	240
Fund Name	Interstate Motor Fuel Tax Refund
Fund Code	TBB

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	10,555,502	12,000,000	0	12,000,000	0
Grand Total		10,555,502	12,000,000	0	12,000,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	10,555,502	12,000,000	********	**********	********
Total Funding		10,555,502	12,000,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		10,555,502	12,000,000	********	**********	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Interstate Motor Fuel Tax Refunds
Appropriation Code	240
Fund Name	Interstate Motor Fuel Tax Refund
Fund Code	TBB

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	12,000,000	0	0	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0
Grand Total		12,000,000	0	0	0	12,000,000	0	12,000,000	0	0	0	12,000,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********
Total Funding		12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		12,000,000	********	0	********	12,000,000	********	12,000,000	********	0	********	12,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Interstate Motor Fuel Tax Refunds
Appropriation Code	240
Fund Name	Interstate Motor Fuel Tax Refund
Fund Code	TBB

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	12,000,000	0	12,000,000	0	0	0	0	0
Grand Total		12,000,000	0	12,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	12,000,000	********	12,000,000	********	0	********	0	********
Total Funding		12,000,000	********	12,000,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		12,000,000	********	12,000,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIV
Agency Code: 0630
Appropriation Name: Miscellaneous Tax Refunds
Appropriation Code: 241
Fund Name: Miscellaneous Revolving
Fund Code: MTA

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	37,849,235	40,000,000	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0	40,000,000	0	40,000,000	0
Grand Total	37,849,235	40,000,000	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0	40,000,000	0	40,000,000	0

Funding Sources Name																					
Tax Refunds	37,849,235	40,000,000	********	**********	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	40,000,000	********
Total Funding	37,849,235	40,000,000	********	**********	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	40,000,000	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	37,849,235	40,000,000	********	**********	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********	40,000,000	********	40,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIV
Agency Code	0630
Appropriation Name	Miscellaneous Tax Refunds
Appropriation Code	241
Fund Name	Miscellaneous Revolving
Fund Code	MTA

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	37,849,235	40,000,000	0	40,000,000	0
Grand Total		37,849,235	40,000,000	0	40,000,000	0

Funding Sources						
Name	Code					
Tax Refunds	4000060	37,849,235	40,000,000	********	**********	********
Total Funding		37,849,235	40,000,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		37,849,235	40,000,000	********	**********	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIV
Agency Code	0630
Appropriation Name	Miscellaneous Tax Refunds
Appropriation Code	241
Fund Name	Miscellaneous Revolving
Fund Code	MTA

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	40,000,000	0	0	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0
Grand Total		40,000,000	0	0	0	40,000,000	0	40,000,000	0	0	0	40,000,000	0

Funding Sources													
Name	Code												
Tax Refunds	4000060	40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********
Total Funding		40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		40,000,000	********	0	********	40,000,000	********	40,000,000	********	0	********	40,000,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIV
Agency Code	0630
Appropriation Name	Miscellaneous Tax Refunds
Appropriation Code	241
Fund Name	Miscellaneous Revolving
Fund Code	MTA

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	40,000,000	0	40,000,000	0	0	0	0	0
Grand Total		40,000,000	0	40,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Tax Refunds	4000060	40,000,000	********	40,000,000	********	0	********	0	********
Total Funding		40,000,000	********	40,000,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		40,000,000	********	40,000,000	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING AND ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

The Department of Finance and Administration - Revenue Division collects taxes, assures taxpayer compliance with the revenue laws of the State, maintains driver history records and titles, licenses motor vehicles, and enforces child support laws. Sections of the Revenue Division include the Office of the Assistant Commissioner, Office of Tax Administration, Office of Field Audit, Office of Driver Services, Office of Motor Vehicles, Office of Revenue Legal Counsel, Office of Financial and Management Services, Excise Tax Administration, State Revenue Office Administration, and the Office of Child Support Enforcement.

This State Central Services funded appropriation provides for the operation of the Revenue Division and reflects consolidation of the following appropriations:

- ⇒ 281 – Revenue Division Operations
- ⇒ 282 – Data Processing
- ⇒ 283 – Postage Expenses
- ⇒ 284 – Safety and Responsibility

Base Level request of $90,998,685 for FY04 and $92,244,117 includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a $33 per month increase in the monthly contribution of State employee's health insurance for a state contribution of $280 per month per budgeted employee.

The Revenue Division is requesting negative change levels of $18,707,031 for FY04 and $18,808,068 for FY05. This budget request represents a significant reallocation of resources, reorganization within the Department of Finance and Administration resulting in negative change levels that offset positive change level requests in the Management Services Division, and Revenue Division budget increases to cover increasing cost of doing business, equipment replacement, reclassifications of positions, and new positions. The following change levels are requested for the 2003-2005 biennium:

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: DFA - Revenue Division	Name: Revenue Services Division	Name: State Central Services	BUDGET REQUEST	412
Code: 630	Code: 281	Code: HSC		

⇒ Reallocation of resources for increased efficiencies in operations and to recognize savings to pay for new services. This request asks that a portion of extra help and the cost of thirty-nine (39) positions be transferred to maintenance and operations, $1,044,737 for FY04 and $1,063,872 for FY05. The thirty-nine (39) positions are not being requested to continue in the 2003-2005 biennium. The reallocation will pay the annual cost of the imaging system that generated the savings. The imaging system replaces paper tax return storage and data entry for income and sales taxes. Special language is requested that will establish 50 pool positions for use if the Revenue Division must perform this service in-house.

⇒ Eliminate all of the special line item characters and appropriations in the Revenue Division. The Operating Appropriation (281) special characters for printing, multi-state tax and camera equipment to be eliminated and base level amounts transferred to the appropriate character. The Postage Expenses Appropriation (283) to be eliminated and transferred to the Operating Expenses line item in the Operations Appropriation (281). Postage is currently expensed in both appropriations for the same purposes of mailing tax refunds and other correspondence to customers. The Safety and Responsibility Appropriation (284) is a part of Revenue Divisions normal operations and should be included in the Operations Appropriation (281). All three appropriations are currently funded from State Central Services.

⇒ Restructuring of responsibilities within the Department of Finance and Administration (DFA) facilitates more effective and efficient management. The accounts payable process in DFA was consolidated in March 2002 and transferred to the Management Services Division-Fiscal Accounting Section and performs accounts payable functions for all Divisions of DFA. The DFA-Chief Information Officer was created in the 2001-2003 biennium and led to the consolidation of information technology assets and operations within all Divisions of DFA. This transfer includes operating expenses and thirty-one (31) base level positions and one (1) position to be restored. A negative change level, $5,339,587 for FY04 and $5,379,455 for FY05, in the Operations Appropriation (281), and $16,077,484 both years in the Data Processing Appropriation (282), is requested with a corresponding positive change level of the same amount in Management Services.

⇒ New Positions - 9 new positions - Cashier's Office is requesting (1) Accountant grade 18 to handle credit card payments and assist with electronic payments. Field Audit-Nexus Unit is requesting (1) Accounting Tech II grade 15 to help with research to free up an auditor. Collections is requesting (3) Delinquent Tax Collectors grade 15 to increase collections which in turn increases revenue. Income Tax will improve corporate taxpayer compliance by adding (2) Tax Auditor II grade 20. Miscellaneous Tax will improve performance of existing auditors and investigators by adding (1) Tax Audit Supervisor grade 21 to provide field supervision. Audit Coordination requests (1) Revenue Division Manager II grade 23 to improve management. This reflects a change level of $299,243 for FY04 and $308,745 for FY05.

⇒ Cost increases are anticipated over the next biennium, $1,261,179 for FY04 and $1,326,177 for FY05. Revenue is seeing increases in printing, postage, rent and utilities, maintenance and office supplies. The two largest increases are for the 9% postage increases and additional cost for driver's licenses. Revenue currently pays $1.79 to the vendor per license or ID card issued and charges a $1.00 color photo fee and $1.00 vision-testing fee. These generate about $750,000 annually. Few costs are incurred for vision testing, therefore funds are available for covering this cost.

⇒ Request for replacement equipment and automobiles, $359,414 for FY04 and $354,250 for FY05. A total of 28 vehicles in FY04 and 23 vehicles in FY05 are requested. (Field Audit, Excise Tax, Driver Services, Northeast District, Northwest District, Southeast District, Southwest District and Central District). The equipment replacement is for a phone system in the Arkadelphia Office.

⇒ Information technology related requests have been included in the Information Systems Plan submitted to the Office of Information Technology. This request, $536,783 for FY04 and $455,078 for FY05, is for personal computers, related software replacement, and for the expansion of the imaging system in Driver Services to replace the microfilm system.

⇒ Request for three (3) additional automobiles for the fleet in Miscellaneous Tax, $54,000 for FY04. One auditor and two investigators who travel over 12,000 miles per year on state business in personal vehicles and receive mileage reimbursement will use the vehicles.

⇒ Various CLIP requests to provide appropriate job classifications which may be utilized to promote classified employees after completion of competency-based criteria during the biennium, $151,461 for FY04 and $155,550 for FY05.

⇒ Reclassification requests for various managers to provide the appropriate job classifications to correspond with the current job duties, $47,780 for FY04 and $49,070 for FY05.

The following Appropriation Summary reflects the above change levels and the consolidation of the Operations, Data Processing, Postage, and the Safety and Responsibility appropriations for the Revenue Division. This consolidation eliminates the special line items characters and individual appropriations which have become part of normal operations and a distinction is no longer necessary. Individual appropriation summaries, prior to consolidation, are included following the new consolidated appropriation showing how the appropriations currently exist.

The Executive Recommendation provides for the Agency Request with adjustments in the requested CLIP levels and reclassification requests and includes job title changes to provide uniformity between all Divisions of the Department of Finance and Administration for the Division Managers.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: DFA-Revenue Services Division - Operations
Appropriation Code: 281 (combined)
Fund Name: State Central Services
Fund Code: HSC

CONSOLIDATION OF APPROPRIATIONS
(281, 282, 283, 284)
Appropriation 282 reflects transfer to 0610 - DFA - Management Services

Character		Expenditures					Agency Request												Recommendations			
		2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Code	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	35,157,463	38,239,597	1,472	38,925,239	1,493	39,106,626	1,472	(1,460,570)	(61)	37,646,056	1,411	40,162,504	1,472	(1,500,005)	(61)	38,662,499	1,411	37,635,066	1,411	38,651,213	1,411
Extra Help	5010001	532,363	941,138	225	941,138	225	941,138	225	(205,000)	0	736,138	225	941,138	225	(205,000)	0	736,138	225	736,138	225	736,138	225
Personal Services Matching	5010003	10,361,596	11,301,726	0	11,449,855	0	12,008,109	0	(466,695)	0	11,541,414	0	12,197,663	0	(473,761)	0	11,723,902	0	11,539,445	0	11,721,879	0
Overtime	5010006	4,183	125,000	0	125,000	0	125,000	0	0	0	125,000	0	125,000	0	0	0	125,000	0	125,000	0	125,000	0
Operating Expenses	5020002	12,566,123	13,411,337	0	12,976,987	0	13,411,337	0	5,912,459	0	19,323,796	0	13,411,337	0	5,901,587	0	19,312,924	0	19,323,796	0	19,312,924	0
Travel-Conferences	5050009	58,883	148,679	0	148,679	0	148,679	0	8,950	0	157,629	0	148,679	0	9,450	0	158,129	0	157,629	0	158,129	0
Capital Outlay	5120011	642,875	943,971	0	1,378,321	0	0	0	413,414	0	413,414	0	0	0	354,250	0	354,250	0	413,414	0	354,250	0
Prof. Fees & Services	5060010	1,001,896	1,002,400	0	1,002,400	0	1,002,400	0	1,095,807	0	2,098,207	0	1,002,400	0	1,110,807	0	2,113,207	0	2,098,207	0	2,113,207	0
Data Processing	5090012	1,625,000	1,625,000	0	1,625,000	0	1,625,000	0	(1,625,000)	0	0	0	1,625,000	0	(1,625,000)	0	0	0	0	0	0	0
Refunds/Reimburse	5110014	229,954	250,000	0	250,000	0	250,000	0	0	0	250,000	0	250,000	0	0	0	250,000	0	250,000	0	250,000	0
Special Printing	5900034	437,973	758,717	0	758,717	0	758,717	0	(758,717)	0	0	0	758,717	0	(758,717)	0	0	0	0	0	0	0
Data Processing Services	5900044	15,233,951	16,077,484	0	16,077,484	0	16,077,484	0	(16,077,484)	0	0	0	16,077,484	0	(16,077,484)	0	0	0	0	0	0	0
Multi-State Tax	5900046	186,810	238,000	0	238,000	0	238,000	0	(238,000)	0	0	0	238,000	0	(238,000)	0	0	0	0	0	0	0
Postage Expenses	5900046	3,299,414	3,785,506	0	3,785,506	0	3,785,506	0	(3,785,506)	0	0	0	3,785,506	0	(3,785,506)	0	0	0	0	0	0	0
Systems Development	5900047	683,924	684,882	0	684,882	0	684,882	0	(684,882)	0	0	0	684,882	0	(684,882)	0	0	0	0	0	0	0
Camera Equipment	5900048	780,836	835,807	0	835,807	0	835,807	0	(835,807)	0	0	0	835,807	0	(835,807)	0	0	0	0	0	0	0
Grand Total		82,803,244	90,369,244	1,697	91,203,015	1,718	90,998,685	1,697	(18,707,031)	(61)	72,291,654	1,636	92,244,117	1,697	(18,808,068)	(61)	73,436,049	1,636	72,278,695	1,636	73,422,740	1,636

		82,803,244	90,369,244	********	**********	********	90,998,685	********	(18,707,031)	********	72,291,654	********	92,244,117	********	(18,808,068)	********	73,436,049	********	72,278,695	********	73,422,740	********
Funding Sources		82,803,244	90,369,244	********	**********	********	90,998,685	********	(18,707,031)	********	72,291,654	********	92,244,117	********	(18,808,068)	********	73,436,049	********	72,278,695	********	73,422,740	********
Name	**Code**	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
State Central Services Fund	4000035	82,803,244	90,369,244	********	**********	********	90,998,685	********	(18,707,031)	********	72,291,654	********	92,244,117	********	(18,808,068)	********	73,436,049	********	72,278,695	********	73,422,740	********
Total Funding																						
Excess Approl(Funding)																						
Grand Total																						

NEW COMBINED APPROPRIATION

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: DFA - REVENUE SERVICES DIVISION
Appropriation Code: 281
Fund Name: State Central Services
Fund Code: HSC

BEFORE CONSOLIDATION

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	34,862,200	37,912,816	1,458	38,596,379	1,479	38,771,022	1,458	(1,469,122)	(61)	37,301,900	1,397	39,817,839	1,458	(1,508,787)	(61)	38,309,052	1,397	37,290,910	1,397	38,297,766	1,397
Extra Help	532,363	941,138	225	941,138	225	941,138	225	(205,000)	0	736,138	225	941,138	225	(205,000)	0	736,138	225	736,138	225	736,138	225
Personal Serv Matching	10,259,422	11,201,422	0	11,349,950	0	11,900,929	0	(468,227)	0	11,432,702	0	12,088,859	0	(475,335)	0	11,613,524	0	11,430,733	0	11,611,501	0
Overtime	4,183	125,000	0	125,000	0	125,000	0	0	0	125,000	0	125,000	0	0	0	125,000	0	125,000	0	125,000	0
Operating Expenses	12,550,344	13,368,968	0	12,940,618	0	13,368,968	0	2,126,953	0	15,495,921	0	13,368,968	0	2,116,081	0	15,485,049	0	15,495,921	0	15,485,049	0
Travel-Conferences	58,883	148,679	0	148,679	0	148,679	0	8,950	0	157,629	0	148,679	0	9,450	0	158,129	0	157,629	0	158,129	0
Capital Outlay	642,875	943,971	0	1,372,321	0	0	0	413,414	0	413,414	0	0	0	354,250	0	354,250	0	413,414	0	354,250	0
Prof. Fees & Services	1,001,896	1,002,400	0	1,002,400	0	1,002,400	0	1,095,807	0	2,098,207	0	1,002,400	0	1,110,807	0	2,113,207	0	2,098,207	0	2,113,207	0
Data Processing	1,625,000	1,625,000	0	1,625,000	0	1,625,000	0	(1,625,000)	0	0	0	1,625,000	0	(1,625,000)	0	0	0	0	0	0	0
Refunds/Reimburse	229,954	250,000	0	250,000	0	250,000	0	0	0	250,000	0	250,000	0	0	0	250,000	0	250,000	0	250,000	0
Special Printing	437,973	758,717	0	758,717	0	758,717	0	(758,717)	0	0	0	758,717	0	(758,717)	0	0	0	0	0	0	0
Multi-State Tax	186,810	238,000	0	238,000	0	238,000	0	(238,000)	0	0	0	238,000	0	(238,000)	0	0	0	0	0	0	0
Systems Development	683,924	684,882	0	684,882	0	684,882	0	(684,882)	0	0	0	684,882	0	(684,882)	0	0	0	0	0	0	0
Camera Equipment	780,836	835,807	0	835,807	0	835,807	0	(835,807)	0	0	0	835,807	0	(835,807)	0	0	0	0	0	0	0
Grand Total	63,856,663	70,036,800	1,683	70,868,891	1,704	70,650,542	1,683	(2,639,631)	(61)	68,010,911	1,622	71,885,289	1,683	(2,740,940)	(61)	69,144,349	1,622	67,997,952	1,622	69,131,040	1,622

Funding Sources Name																					
State Central Services Fund	63,856,663	70,036,800	********	**********	********	70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********	67,997,952	********	69,131,040	********
Total Funding	63,856,663	70,036,800	********	**********	********	70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********	67,997,952	********	69,131,040	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	63,856,663	70,036,800	********	**********	********	70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********	67,997,952	********	69,131,040	********

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

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	DFA - REVENUE SERVICES DIVISION
Appropriation Code	281
Fund Name	State Central Services
Fund Code	HSC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	34,862,200	37,912,816	1,458	38,596,379	1,479
Extra Help	5010001	532,363	941,138	225	941,138	225
Personal Serv Matching	5010003	10,259,422	11,201,422	0	11,349,950	0
Overtime	5010006	4,183	125,000	0	125,000	0
Operating Expenses	5020002	12,550,344	13,368,968	0	12,940,618	0
Travel-Conferences	5050009	58,883	148,679	0	148,679	0
Capital Outlay	5120011	642,875	943,971	0	1,372,321	0
Prof. Fees & Services	5060010	1,001,896	1,002,400	0	1,002,400	0
Data Processing	5090012	1,625,000	1,625,000	0	1,625,000	0
Refunds/Reimburse	5110014	229,954	250,000	0	250,000	0
Special Printing	5900034	437,973	758,717	0	758,717	0
Multi-State Tax	5900046	186,810	238,000	0	238,000	0
Systems Development	5900047	683,924	684,882	0	684,882	0
Camera Equipment	5900048	780,836	835,807	0	835,807	0
Grand Total		63,856,663	70,036,800	1,683	70,868,891	1,704

Funding Sources						
Name	Code					
State Central Services Fund	4000035	63,856,663	70,036,800	********	**********	********
Total Funding		63,856,663	70,036,800	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		63,856,663	70,036,800	********	**********	********

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

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	DFA - REVENUE SERVICES DIVISION
Appropriation Code	281
Fund Name	State Central Services
Fund Code	HSC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	38,771,022	1,458	(1,469,122)	(61)	37,301,900	1,397	39,817,839	1,458	(1,508,787)	(61)	38,309,052	1,397
Extra Help	5010001	941,138	225	(205,000)	0	736,138	225	941,138	225	(205,000)	0	736,138	225
Personal Serv Matching	5010003	11,900,929	0	(468,227)	0	11,432,702	0	12,088,859	0	(475,335)	0	11,613,524	0
Overtime	5010006	125,000	0	0	0	125,000	0	125,000	0	0	0	125,000	0
Operating Expenses	5020002	13,368,968	0	2,126,953	0	15,495,921	0	13,368,968	0	2,116,081	0	15,485,049	0
Travel-Conferences	5050009	148,679	0	8,950	0	157,629	0	148,679	0	9,450	0	158,129	0
Capital Outlay	5120011	0	0	413,414	0	413,414	0	0	0	354,250	0	354,250	0
Prof. Fees & Services	5060010	1,002,400	0	1,095,807	0	2,098,207	0	1,002,400	0	1,110,807	0	2,113,207	0
Data Processing	5090012	1,625,000	0	(1,625,000)	0	0	0	1,625,000	0	(1,625,000)	0	0	0
Refunds/Reimburse	5110014	250,000	0	0	0	250,000	0	250,000	0	0	0	250,000	0
Special Printing	5900034	758,717	0	(758,717)	0	0	0	758,717	0	(758,717)	0	0	0
Multi-State Tax	5900046	238,000	0	(238,000)	0	0	0	238,000	0	(238,000)	0	0	0
Systems Development	5900047	684,882	0	(684,882)	0	0	0	684,882	0	(684,882)	0	0	0
Camera Equipment	5900048	835,807	0	(835,807)	0	0	0	835,807	0	(835,807)	0	0	0
Grand Total		70,650,542	1,683	(2,639,631)	(61)	68,010,911	1,622	71,885,289	1,683	(2,740,940)	(61)	69,144,349	1,622

Funding Sources													
Name	Code												
State Central Services Fund	4000035	70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********
Total Funding		70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		70,650,542	********	(2,639,631)	********	68,010,911	********	71,885,289	********	(2,740,940)	********	69,144,349	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	DFA - REVENUE SERVICES DIVISION
Appropriation Code	281
Fund Name	State Central Services
Fund Code	HSC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	37,290,910	1,397	38,297,766	1,397	0	0	0	0
Extra Help	5010001	736,138	225	736,138	225	0	0	0	0
Personal Serv Matching	5010003	11,430,733	0	11,611,501	0	0	0	0	0
Overtime	5010006	125,000	0	125,000	0	0	0	0	0
Operating Expenses	5020002	15,495,921	0	15,485,049	0	0	0	0	0
Travel-Conferences	5050009	157,629	0	158,129	0	0	0	0	0
Capital Outlay	5120011	413,414	0	354,250	0	0	0	0	0
Prof. Fees & Services	5060010	2,098,207	0	2,113,207	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0	0
Refunds/Reimburse	5110014	250,000	0	250,000	0	0	0	0	0
Special Printing	5900034	0	0	0	0	0	0	0	0
Multi-State Tax	5900046	0	0	0	0	0	0	0	0
Systems Development	5900047	0	0	0	0	0	0	0	0
Camera Equipment	5900048	0	0	0	0	0	0	0	0
Grand Total		67,997,952	1,622	69,131,040	1,622	0	0	0	0

Funding Sources									
Name	Code								
State Central Services Fund	4000035	67,997,952	********	69,131,040	********	0	********	0	********
Total Funding		67,997,952	********	69,131,040	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		67,997,952	********	69,131,040	********	0	********	0	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Data Processing
Appropriation Code: 282
Fund Name: State Central Services
Fund Code: HSC

BEFORE CONSOLIDATION

Character Name	Expenditures 2001-02 Actual	2002-03 Budget	Pos.	2002-03 Authorized	Pos.	Agency Request 2003-04 Base Level	Pos.	2003-04 Change Level	Pos.	Total	Pos.	2004-05 Base Level	Pos.	2004-05 Change Level	Pos.	Total	Pos.	Recommendations Executive 2003-04	Pos.	2004-05	Pos.
Data Processing Services	15,233,951	16,077,484	0	16,077,484	0	16,077,484	0	(16,077,484)	0	0	0	16,077,484	0	(16,077,484)	0	0	0	0	0	0	0
Grand Total	15,233,951	16,077,484	0	16,077,484	0	16,077,484	0	(16,077,484)	0	0	0	16,077,484	0	(16,077,484)	0	0	0	0	0	0	0

Funding Sources Name																					
State Central Services Fund	15,233,951	16,077,484	********	**********	********	16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********	0	********	0	********
Total Funding	15,233,951	16,077,484	********	**********	********	16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********	0	********	0	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	15,233,951	16,077,484	********	**********	********	16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********	0	********	0	********

This appropriation is being transferred to 0610 - DFA Management Services Division's data processing appropriation 279. Department of Finance and Administration has consolidated each Division's Information Technology Department.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Data Processing
Appropriation Code	282
Fund Name	State Central Services
Fund Code	HSC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Data Processing Services	5900044	15,233,951	16,077,484	0	16,077,484	0
Grand Total		15,233,951	16,077,484	0	16,077,484	0

Funding Sources						
Name	Code					
State Central Services Fund	4000035	15,233,951	16,077,484	********	**********	********
Total Funding		15,233,951	16,077,484	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		15,233,951	16,077,484	********	**********	********

This appropriation is being transferred to 0610 - DFA Management Services Division's data processing appropriation 279. Department of Finance and Administration has consolidated each Division's Information Technology Department.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Data Processing
Appropriation Code	282
Fund Name	State Central Services
Fund Code	HSC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Data Processing Services	5900044	16,077,484	0	(16,077,484)	0	0	0	16,077,484	0	(16,077,484)	0	0	0
Grand Total		16,077,484	0	(16,077,484)	0	0	0	16,077,484	0	(16,077,484)	0	0	0

Funding Sources													
Name	Code												
State Central Services Fund	4000035	16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********
Total Funding		16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		16,077,484	********	(16,077,484)	********	0	********	16,077,484	********	(16,077,484)	********	0	********

This appropriation is being transferred to 0610 - DFA Management Services Division's data processing appropriation 279. Department of Finance and Administration has consolidated each Division's Information Technology Department.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Data Processing
Appropriation Code	282
Fund Name	State Central Services
Fund Code	HSC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Data Processing Services	5900044	0	0	0	0	0	0	0	0
Grand Total		0	0	0	0	0	0	0	0

Funding Sources									
Name	Code								
State Central Services Fund	4000035	0	********	0	********	0	********	0	********
Total Funding		0	********	0	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		0	********	0	********	0	********	0	********

This appropriation is being transferred to 0610 - DFA Management Services Division's data processing appropriation 279.
Department of Finance and Administration has consolidated each Division's Information Technology Department.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Postage Expenses
Appropriation Code: 283
Fund Name: State Central Services
Fund Code: HSC

BEFORE CONSOLIDATION

Character Name	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	0	0	0	0	0	0	0	3,785,506	0	3,785,506	0	0	0	3,785,506	0	3,785,506	0	3,785,506	0	3,785,506	0
Postage Expenses	3,299,414	3,785,506	0	3,785,506	0	3,785,506	0	(3,785,506)	0	0	0	3,785,506	0	(3,785,506)	0	0	0	0	0	0	0
Grand Total	3,299,414	3,785,506	0	3,785,506	0	3,785,506	0	0	0	3,785,506	0	3,785,506	0	0	0	3,785,506	0	3,785,506	0	3,785,506	0

Funding Sources Name																					
State Central Services Fund	3,299,414	3,785,506	********	**********	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	3,785,506	********
Total Funding	3,299,414	3,785,506	********	**********	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	3,785,506	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	3,299,414	3,785,506	********	**********	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********	3,785,506	********	3,785,506	********

This appropriation is to be consolidated with DFA - Revenue Division's operating appropriation 281. Currently postage expenses are being paid from both appropriations.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Postage Expenses
Appropriation Code	283
Fund Name	State Central Services
Fund Code	HSC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Operating Expenses	5020002	0	0	0	0	0
Postage Expenses	5900046	3,299,414	3,785,506	0	3,785,506	0
Grand Total		3,299,414	3,785,506	0	3,785,506	0

Funding Sources						
Name	Code					
State Central Services Fund	4000035	3,299,414	3,785,506	********	**********	********
Total Funding		3,299,414	3,785,506	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		3,299,414	3,785,506	********	**********	********

This appropriation is to be consolidated with DFA - Revenue Division's operating appropriation 281. Currently postage expenses are being paid from both appropriations.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Postage Expenses
Appropriation Code	283
Fund Name	State Central Services
Fund Code	HSC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Operating Expenses	5020002	0	0	3,785,506	0	3,785,506	0	0	0	3,785,506	0	3,785,506	0
Postage Expenses	5900046	3,785,506	0	(3,785,506)	0	0	0	3,785,506	0	(3,785,506)	0	0	0
Grand Total		3,785,506	0	0	0	3,785,506	0	3,785,506	0	0	0	3,785,506	0

Funding Sources													
Name	Code												
State Central Services Fund	4000035	3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********
Total Funding		3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		3,785,506	********	0	********	3,785,506	********	3,785,506	********	0	********	3,785,506	********

This appropriation is to be consolidated with DFA - Revenue Division's operating appropriation 281. Currently postage expenses are being paid from both appropriations.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Postage Expenses
Appropriation Code	283
Fund Name	State Central Services
Fund Code	HSC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	5020002	3,785,506	0	3,785,506	0	0	0	0	0
Postage Expenses	5900046	0	0	0	0	0	0	0	0
Grand Total		3,785,506	0	3,785,506	0	0	0	0	0

Funding Sources									
Name	Code								
State Central Services Fund	4000035	3,785,506	********	3,785,506	********	0	********	0	********
Total Funding		3,785,506	********	3,785,506	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		3,785,506	********	3,785,506	********	0	********	0	********

This appropriation is to be consolidated with DFA - Revenue Division's operating appropriation 281. Currently postage expenses are being paid from both appropriations.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: Safety Responsibility
Appropriation Code: 284
Fund Name: State Central Services
Fund Code: HSC

BEFORE CONSOLIDATION

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	295,263	326,781	14	328,860	14	335,604	14	8,552	0	344,156	14	344,665	14	8,782	0	353,447	14	344,156	14	353,447	14
Personal Services Matching	102,174	100,304	0	99,905	0	107,180	0	1,532	0	108,712	0	108,804	0	1,574	0	110,378	0	108,712	0	110,378	0
Operating Expenses	15,779	42,369	0	38,369	0	42,369	0	0	0	42,369	0	42,369	0	0	0	42,369	0	42,369	0	42,369	0
Capital Outlay	0	0	0	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total	413,216	469,454	14	471,134	14	485,153	14	10,084	0	495,237	14	495,838	14	10,356	0	506,194	14	495,237	14	506,194	14

Funding Sources Name																					
State Central Services Fund	413,216	469,454	********	**********	********	485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********	495,237	********	506,194	********
Total Funding	413,216	469,454	********	**********	********	485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********	495,237	********	506,194	********
Excess Appro/(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	413,216	469,454	********	**********	********	485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********	495,237	********	506,194	********

This appropriation is to be consolidated with DFA - Revenue Division's opertating appropriation 281. This department is part if the normal operations of the Revenue Division structure.

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

The FY02 Actual and FY03 Budgeted amounts in Personal Services Matching may exceed the authorized amount due to matching rate adjustments during the 2001-2003 biennium.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Safety Responsibility
Appropriation Code	284
Fund Name	State Central Services
Fund Code	HSC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	295,263	326,781	14	328,860	14
Personal Services Matching	5010003	102,174	100,304	0	99,905	0
Operating Expenses	5020002	15,779	42,369	0	36,369	0
Capital Outlay	5120011	0	0	0	6,000	0
Grand Total		413,216	469,454	14	471,134	14

Funding Sources						
Name	Code					
State Central Services Fund	4000035	413,216	469,454	********	**********	********
Total Funding		413,216	469,454	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		413,216	469,454	********	**********	********

This appropriation is to be consolidated with DFA - Revenue Division's opertating appropriation 281. This department is part if the normal operations of the Revenue Division structure.

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

The FY02 Actual and FY03 Budgeted amounts in Personal Services Matching may exceed the authorized amount due matching rate adjustments during the 2001-2003 biennium.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Safety Responsibility
Appropriation Code	284
Fund Name	State Central Services
Fund Code	HSC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	335,604	14	8,552	0	344,156	14	344,665	14	8,782	0	353,447	14
Personal Services Matching	5010003	107,180	0	1,532	0	108,712	0	108,804	0	1,574	0	110,378	0
Operating Expenses	5020002	42,369	0	0	0	42,369	0	42,369	0	0	0	42,369	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total		485,153	14	10,084	0	495,237	14	495,838	14	10,356	0	506,194	14

Funding Sources													
Name	Code												
State Central Services Fund	4000035	485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********
Total Funding		485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		485,153	********	10,084	********	495,237	********	495,838	********	10,356	********	506,194	********

This appropriation is to be consolidated with DFA - Revenue Division's opertating appropriation 281. This department is part if the normal operations of the Revenue Division structure.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	Safety Responsibility
Appropriation Code	284
Fund Name	State Central Services
Fund Code	HSC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	344,156	14	353,447	14	0	0	0	0
Personal Services Matching	5010003	108,712	0	110,378	0	0	0	0	0
Operating Expenses	5020002	42,369	0	42,369	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0
Grand Total		495,237	14	506,194	14	0	0	0	0

Funding Sources									
Name	Code								
State Central Services Fund	4000035	495,237	********	506,194	********	0	********	0	********
Total Funding		495,237	********	506,194	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		495,237	********	506,194	********	0	********	0	********

This appropriation is to be consolidated with DFA - Revenue Division's opertating appropriation 281. This department is part if the normal operations of the Revenue Division structure.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	DFA - Revenue Services Division - Operations
Appropriation Code	281 (consolidation of 281, 282, 283, 284)
Fund Name	State Central Services
Fund Code	HSC

Rank	Justification	Designation		Cost Center		2001-02 Actual	2002-03 Budget	Pos.	Agency Request 2003-04	Pos.	Agency Request 2004-05	Pos.	Executive Recommendation 2003-04	Pos.	Executive Recommendation 2004-05	Pos.	Legislative Recommendation 2003-04	Pos.	Legislative Recommendation 2004-05	Pos.
		BL	Base Level	Total		82,803,244	90,369,244	1,472	90,998,685	1,472	92,244,117	1,472	90,998,685	1,472	92,244,117	1,472	0	0	0	0
1	This change level is a request to reallocate resources for increased efficiencies in operations and to recognize savings to pay for new services. This request will eliminate all of the special characters and appropriations in the Revenue Division. In our Operating Appropriation special characters for printing, multi-state tax and camera equipment would be eliminated. The base level amounts would be transferred to the appropriate standard character. In addition, this request asks that $205,000 in extra help and the cost of 39 positions be transferred to maintenance and operations. This reallocation will pay the annual cost of the imaging system that generated the savings. The imaging system replaces paper tax return storage and data entry for income and sales taxes. A special language request will establish 50 pool positions for use if the Revenue Division must perform this service in-house. No additional budget authority is required for this request.	C01		397207	Income Tax	0	0	0	645,731	(19)	655,817	(19)	645,731	(19)	655,817	(19)	0	0	0	0
		C01		397238	Motor Vehicle	0	0	0	(175,232)	(7)	(179,328)	(7)	(175,232)	(7)	(179,328)	(7)	0	0	0	0
		C01		397270	Excise Tax Admin	0	0	0	(81,063)	(4)	(82,889)	(4)	(81,063)	(4)	(82,889)	(4)	0	0	0	0
		C01		397282	Driver Services	0	0	0	(98,484)	(5)	(100,690)	(5)	(56,115)	(5)	(58,321)	(5)	0	0	0	0
		C01		397294	Safety Resp	0	0	0	0	0	0	0	(42,369)	0	(42,369)	0	0	0	0	0
		C01		397302	Asst Com O and A	0	0	0	(270,196)	(3)	(271,684)	(3)	3,515,310	(3)	3,513,822	(3)	0	0	0	0
		C01		397578	Central District	0	0	0	(20,756)	(1)	(21,226)	(1)	(20,756)	(1)	(21,226)	(1)	0	0	0	0
		C01		397651	Postage	0	0	0	0	0	0	0	(3,785,506)	0	(3,785,506)	0	0	0	0	0
				Total		0	0	0	(0)	(39)	0	(39)	(0)	(39)	0	(39)	0	0	0	0
2	This change level represents restructure of responsibilities within the Department of Finance and Administration. The creation of the DFA - Chief Information Officer and the consolidation of accounts payable in the Management Services Division require the reallocation of resources. Support IT staff (25) and accounts payable staff (6) are part of this consolidation of functions. A corresponding positive change level shows in the budget request of Management Services.	C07		397207	Income Tax	0	0	0	(64,131)	(1)	(65,772)	(1)	(64,131)	(1)	(65,772)	(1)	0	0	0	0
		C07		397302	Asst Com O and A	0	0	0	(211,051)	(5)	(215,621)	(5)	(211,051)	(5)	(215,621)	(5)	0	0	0	0
		C07		397312	Information Systems	0	0	0	(4,994,753)	(24)	(5,026,621)	(24)	(4,994,753)	(24)	(5,026,621)	(24)	0	0	0	0
		C07		397316	IS Data Processing	0	0	0	(16,077,484)	0	(16,077,484)	0	(16,077,484)	0	(16,077,484)	0	0	0	0	0
		C07		397320	Revenue Offices Adm	0	0	0	(69,651)	(1)	(71,441)	(1)	(69,651)	(1)	(71,441)	(1)	0	0	0	0
				Total		0	0	0	(21,417,071)	(31)	(21,456,939)	(31)	(21,417,071)	(31)	(21,456,939)	(31)	0	0	0	0
3	New Positions - 9 new positions - Cashier's Office is requesting (1) Accountant grade 18 to handle credit card payments and assist with electronic payments. Field Audit-Nexus Unit is requesting (1) Accounting Tech II grade 15 to help conduct research to free up an auditor. Collections is requesting (3) Delinquent Tax Collectors grade 15 to increase collections which in turn increases revenue. Income Tax will improve corporate taxpayer compliance by adding (2) Tax Auditor II grade 20. Miscellaneous Tax will improve performance of existing auditors and investigators by adding (1) Tax Audit Supervisor grade 21 to provide field supervision. Audit Coordination requests (1) Revenue Division Manager II grade 23 to improve management.	C05		397207	Income Tax	0	0	0	72,065	2	73,830	2	72,065	2	73,830	2	0	0	0	0
		C05		397220	Field Audit	0	0	0	157,020	5	162,861	5	157,021	5	162,861	5	0	0	0	0
		C05		397270	Excise Tax Admin	0	0	0	38,193	1	39,134	1	38,193	1	39,134	1	0	0	0	0
		C05		397302	Asst Com O and A	0	0	0	32,144	1	32,921	1	32,144	1	32,921	1	0	0	0	0
				Total		0	0	0	299,423	9	308,745	9	299,423	9	308,746	9	0	0	0	0
4	This request is for cost increases anticipated over the next biennium. Revenue is seeing increases in printing, postage, rent and utilities, maintenance and office supplies. The two largest increases are for the 9% postage increases, $340,695, and for additional cost for driver's licenses, $200,000. Revenue currently pays $1.79 to the vendor per license or ID card issued. We charge a $1.00 color photo fee and $1.00 vision testing fee. These generate about $750,000 annually. Few costs are incurred for vision testing therefore funds are available for this cost. This increase represents a 8% increase over base level or a 5% increase over base level without postage and driver license increases.	C02		397207	Income Tax	0	0	0	107,800	0	115,000	0	107,800	0	115,000	0	0	0	0	0
		C02		397220	Field Audit	0	0	0	121,700	0	159,700	0	121,700	0	159,700	0	0	0	0	0
		C02		397238	Motor Vehicle	0	0	0	117,600	0	123,500	0	117,600	0	123,500	0	0	0	0	0
		C02		397270	Excise Tax Admin	0	0	0	73,800	0	84,000	0	73,800	0	84,000	0	0	0	0	0
		C02		397282	Driver Services	0	0	0	200,000	0	200,000	0	200,000	0	200,000	0	0	0	0	0
		C02		397302	Asst Com O and A	0	0	0	422,271	0	425,969	0	422,271	0	425,969	0	0	0	0	0
		C02		397322	Northwest District	0	0	0	50,788	0	50,788	0	50,788	0	50,788	0	0	0	0	0
		C02		397384	Northeast District	0	0	0	41,826	0	41,826	0	41,826	0	41,826	0	0	0	0	0
		C02		397452	Southeast District	0	0	0	42,535	0	42,535	0	42,535	0	42,535	0	0	0	0	0
		C02		397526	Southwest District	0	0	0	38,549	0	38,549	0	38,549	0	38,549	0	0	0	0	0
		C02		397578	Central District	0	0	0	44,310	0	44,310	0	44,310	0	44,310	0	0	0	0	0
				Total		0	0	0	1,261,179	0	1,326,177	0	1,261,179	0	1,326,177	0	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: DFA - Revenue Services Division - Operations
Appropriation Code: 281 (consolidation of 281, 282, 283, 284)
Fund Name: State Central Services
Fund Code: HSC

Rank	Justification	Designation		Cost Center		2001-02 Actual	2002-03 Budget	Pos.	Agency Request 2003-04	Pos.	Agency Request 2004-05	Pos.	Executive Recommendation 2003-04	Pos.	Executive Recommendation 2004-05	Pos.	Legislative Recommendation 2003-04	Pos.	Legislative Recommendation 2004-05	Pos.
5	This change level is for equipment replacement, especially automobiles. A total of 28 vehicles in FY04 and 23 vehicles FY05.	C04		397220	Field Audit	0	0	0	154,914	0	162,250	0	154,914	0	162,250	0	0	0	0	0
		C04		397270	Excise Tax Admin	0	0	0	72,000	0	18,000	0	72,000	0	18,000	0	0	0	0	0
		C04		397282	Driver Services	0	0	0	72,500	0	99,000	0	72,500	0	99,000	0	0	0	0	0
		C04		397302	Asst Com O and A	0	0	0	30,000	0	30,000	0	30,000	0	30,000	0	0	0	0	0
		C04		397322	Northwest District	0	0	0	15,000	0	0	0	15,000	0	0	0	0	0	0	0
		C04		397384	Northeast District	0	0	0	15,000	0	0	0	15,000	0	0	0	0	0	0	0
		C04		397452	Southeast District	0	0	0	0	0	15,000	0	0	0	15,000	0	0	0	0	0
		C04		397526	Southwest District	0	0	0	0	0	15,000	0	0	0	15,000	0	0	0	0	0
		C04		397578	Central District	0	0	0	0	0	15,000	0	0	0	15,000	0	0	0	0	0
				Total		0	0	0	359,414	0	354,250	0	359,414	0	354,250	0	0	0	0	0
6	This change level is designated for any information technology related requests and has been included in the information systems plan submitted to the Office of Information Technology. This request is for PC's and related software replacement and for expansion of the imaging system in Driver Services to replace the microfilm system.	C08	Technology	397207	Income Tax	0	0	0	140,400	0	120,000	0	140,400	0	120,000	0	0	0	0	0
		C08	Technology	397220	Field Audit	0	0	0	219,883	0	151,078	0	219,883	0	151,078	0	0	0	0	0
		C08	Technology	397270	Excise Tax Admin	0	0	0	46,000	0	81,000	0	46,000	0	81,000	0	0	0	0	0
		C08	Technology	397282	Driver Services	0	0	0	113,500	0	84,000	0	113,500	0	84,000	0	0	0	0	0
		C08	Technology	397318	Legal Counsel	0	0	0	17,000	0	19,000	0	17,000	0	19,000	0	0	0	0	0
				Total		0	0	0	536,783	0	455,078	0	536,783	0	455,078	0	0	0	0	0
7	This request is to add three (3) automobiles to the fleet for Miscellaneous Tax. One auditor and two investigators who travel over 12,000 miles per year on state business in personal vehicles and receive mileage reimbursement will use the vehicles.	C03		397270	Excise Tax Admin	0	0	0	54,000	0	0	0	54,000	0	0	0	0	0	0	0
				Total		0	0	0	54,000	0	0	0	54,000	0	0	0	0	0	0	0
8	CLIP requests to provide appropriate job classifications which may be utilized to promote classified employees after completion of competency-based criteria during the biennium.	C09	CLIP	397207	Income Tax	0	0	0	1,570	0	1,613	0	1,570	0	1,613	0	0	0	0	0
		C09	CLIP	397220	Field Audit	0	0	0	31,516	0	32,366	0	31,516	0	32,366	0	0	0	0	0
		C09	CLIP	397270	Excise Tax Admin	0	0	0	21,481	0	22,061	0	2,828	0	2,904	0	0	0	0	0
		C09	CLIP	397282	Driver Services	0	0	0	57,840	0	59,401	0	67,923	0	69,757	0	0	0	0	0
		C09	CLIP	397294	Safety Responsibility	0	0	0	10,084	0	10,356	0	0	0	0	0	0	0	0	0
		C09	CLIP	397302	Asst Com O and A	0	0	0	1,570	0	1,613	0	1,570	0	1,613	0	0	0	0	0
		C09	CLIP	397320	Revenue Offices Adm	0	0	0	2,024	0	2,079	0	0	0	0	0	0	0	0	0
		C09	CLIP	397322	Northwest District	0	0	0	8,317	0	8,542	0	0	0	0	0	0	0	0	0
		C09	CLIP	397384	Northeast District	0	0	0	3,588	0	3,685	0	0	0	0	0	0	0	0	0
		C09	CLIP	397452	Southeast District	0	0	0	2,009	0	2,063	0	0	0	0	0	0	0	0	0
		C09	CLIP	397526	Southwest District	0	0	0	3,373	0	3,464	0	1,214	0	1,246	0	0	0	0	0
		C09	CLIP	397578	Central District	0	0	0	8,088	0	8,306	0	2,475	0	2,542	0	0	0	0	0
				Total		0	0	0	151,461	0	155,550	0	109,096	0	112,041	0	0	0	0	0
9	Request to provide the appropriate job classifications to correspond with the current job duties.	C10	Reclass	397220	Field Audit	0	0	0	21,910	0	22,502	0	21,910	0	22,502	0	0	0	0	0
		C10	Reclass	397238	Motor Vehicle	0	0	0	6,497	0	6,673	0	6,497	0	6,673	0	0	0	0	0
		C10	Reclass	397270	Excise Tax Admin	0	0	0	3,551	0	3,647	0	9,245	0	9,495	0	0	0	0	0
		C10	Reclass	397282	Driver Services	0	0	0	8,183	0	8,404	0	8,183	0	8,404	0	0	0	0	0
		C10	Reclass	397302	Asst Com O and A	0	0	0	7,639	0	7,845	0	7,639	0	7,845	0	0	0	0	0
		C10	Reclass	397320	Revenue Offices Adm	0	0	0	0	0	0	0	2,024	0	2,079	0	0	0	0	0
		C10	Reclass	397322	Northwest District	0	0	0	0	0	0	0	8,317	0	8,542	0	0	0	0	0
		C10	Reclass	397384	Northeast District	0	0	0	0	0	0	0	3,588	0	3,685	0	0	0	0	0
		C10	Reclass	397452	Southeast District	0	0	0	0	0	0	0	2,009	0	2,063	0	0	0	0	0
		C10	Reclass	397526	Southwest District	0	0	0	0	0	0	0	2,159	0	2,217	0	0	0	0	0
		C10	Reclass	397578	Central District	0	0	0	0	0	0	0	5,613	0	5,765	0	0	0	0	0
				Total		0	0	0	47,780	0	49,070	0	77,185	0	79,269	0	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: DFA - Revenue Services Division - Operations
Appropriation Code: 281 (consolidation of 281, 282, 283, 284)
Fund Name: State Central Services
Fund Code: HSC

Rank	Justification	Designation		Cost Center		2001-02 Actual	2002-03 Budget	Pos.	Agency Request 2003-04	Pos.	Agency Request 2004-05	Pos.	Executive Recommendation 2003-04	Pos.	Executive Recommendation 2004-05	Pos.	Legislative Recommendation 2003-04	Pos.	Legislative Recommendation 2004-05	Pos.
10	Executive Recommendation - title changes - to provide uniformity between all DFA Divisions. Three levels of DFA-Revenue Division Managers to DFA-Division Managers.	C14	New Title	397207	Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397220	Field Audit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397238	Motor Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397270	Excise Tax Admin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397282	Driver Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397302	Asst Com O and A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		C14	New Title	397312	Information Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Grar		Total		82,803,244	90,369,244	1,472	72,291,654	1,411	73,436,049	1,411	72,278,695	1,411	73,422,740	1,411	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING AND ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

This appropriation provides the Department of Finance and Administration - Revenue Division a mechanism to remit collections to the State Treasurer and refund fees collected as may be necessary for Alcoholic Beverage Control Permits and Driver Search Fees. The fee for an Alcoholic Beverage Control Permit is collected by the Revenue Division and deposited into an account until action is taken to issue or deny the permit. Approved applications result in a transfer to the State Treasurer of fees due the State. Applicants who are denied permits are issued a refund. Driver Search Fees are also collected in advance from insurance companies, trucking firms and others requesting traffic violation reports. The Base Level for this appropriation is $1,737,000 for each year of the biennium and represents the Agency Request.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: DFA - Revenue Division	Name: ABC Permits/Driver Search Fees	Name: Revenue ABC Permits Refund Fees	BUDGET REQUEST	
Code: 630	Code: A54	Code: 130		436

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: ABC Permits/Driver Search Fees
Appropriation Code: A54
Fund Name: Revenue ABC Permits Refund Fees
Fund Code: 130

Character	Expenditures					Agency Request												Recommendations			
	2001-02	2002-03		2002-03		2003-04						2004-05						Executive			
Name	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	200	1,737,000	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0	1,737,000	0	1,737,000	0
Grand Total	200	1,737,000	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0	1,737,000	0	1,737,000	0

Funding Sources Name																					
Cash Funds	200	1,737,000	********	**********	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	1,737,000	********
Total Funding	200	1,737,000	********	**********	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	1,737,000	********
Excess Approl(Funding)	0	0	********	**********	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********	0	********
Grand Total	200	1,737,000	********	**********	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********	1,737,000	********	1,737,000	********

No fund balances are reflected because funds are transferred as needed to process payments.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	ABC Permits/Driver Search Fees
Appropriation Code	A54
Fund Name	Revenue ABC Permits Refund Fees
Fund Code	130

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Refunds/Reimbursements	5110014	200	1,737,000	0	1,737,000	0
Grand Total		200	1,737,000	0	1,737,000	0

Funding Sources						
Name	Code					
Cash Funds	4000045	200	1,737,000	********	**********	********
Total Funding		200	1,737,000	********	**********	********
Excess Appro/(Funding)		0	0	********	**********	********
Grand Total		200	1,737,000	********	**********	********

No fund balances are reflected because funds are transferred as needed to process payments.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name	DFA - REVENUE SERVICES DIVISION
Agency Code	630
Appropriation Name	ABC Permits/Driver Search Fees
Appropriation Code	A54
Fund Name	Revenue ABC Permits Refund Fees
Fund Code	130

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Refunds/Reimbursements	5110014	1,737,000	0	0	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0
Grand Total		1,737,000	0	0	0	1,737,000	0	1,737,000	0	0	0	1,737,000	0

Funding Sources													
Name	Code												
Cash Funds	4000045	1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********
Total Funding		1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********	0	********	0	********
Grand Total		1,737,000	********	0	********	1,737,000	********	1,737,000	********	0	********	1,737,000	********

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name: DFA - REVENUE SERVICES DIVISION
Agency Code: 630
Appropriation Name: ABC Permits/Driver Search Fees
Appropriation Code: A54
Fund Name: Revenue ABC Permits Refund Fees
Fund Code: 130

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Refunds/Reimbursements	5110014	1,737,000	0	1,737,000	0	0	0	0	0
Grand Total		1,737,000	0	1,737,000	0	0	0	0	0

Funding Sources									
Name	Code								
Cash Funds	4000045	1,737,000	********	1,737,000	********	0	********	0	********
Total Funding		1,737,000	********	1,737,000	********	0	********	0	********
Excess Appro/(Funding)		0	********	0	********	0	********	0	********
Grand Total		1,737,000	********	1,737,000	********	0	********	0	********