

AUDITOR OF STATE

Enabling Laws

Act 1 of 2016
Act 84 of 2016
Act 85 of 2016
Act 212 of 2016
Act 219 of 2016
Act 237 of 2016
A.C.A. §25-16-5
A.C.A. §18-28-101 et seq.
Constitution of Arkansas, Article 6

History and Organization

Arkansas Code, Title 25, chapter 16, Subchapter 5, provides that the Auditor of State shall be the general accountant of the state and keep an account between the State and the Treasurer of the State, to audit, adjust and settle all claims against the state payable out of the State Treasury and to draw all warrants upon the State Treasury.

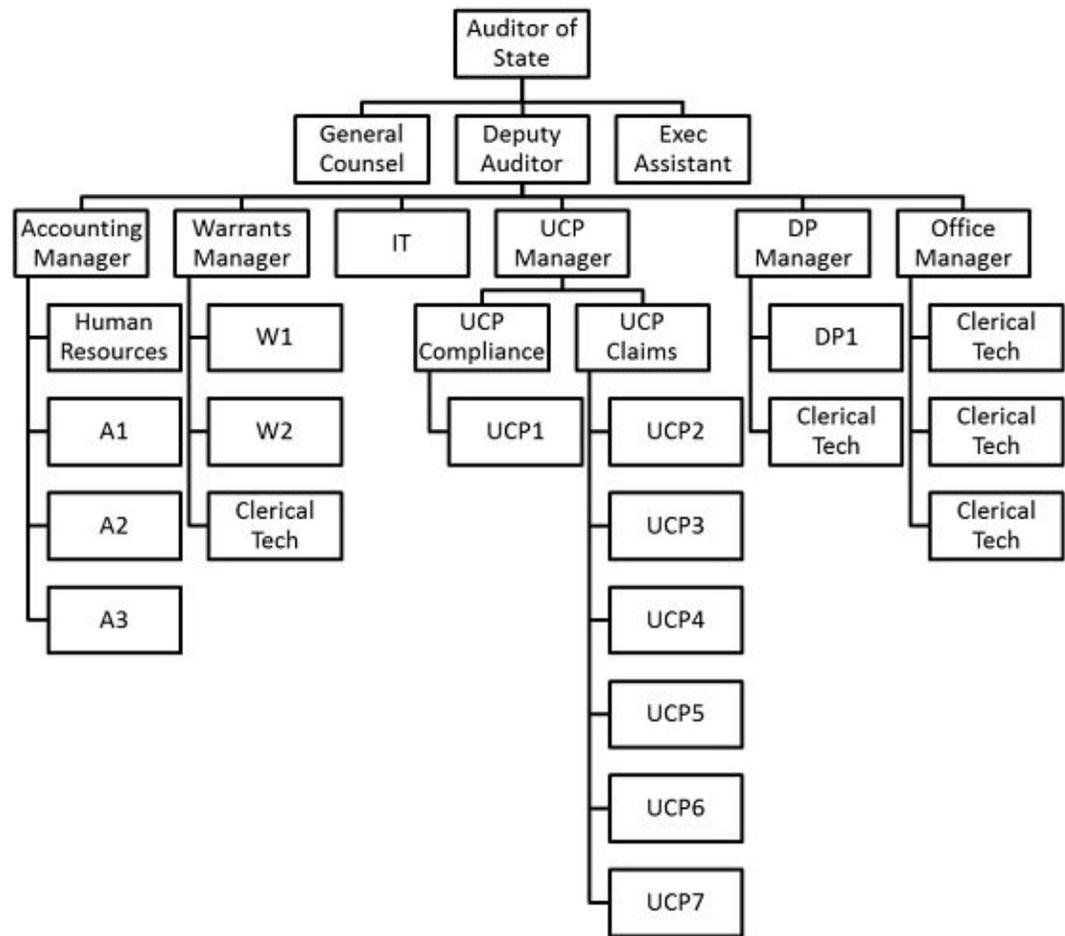
The Auditor of State maintains fund and appropriation balances for all state agencies.

The Auditor of State is the administrator of Act 850 of 1999 (A.C.A. §18-28-201 et seq. as amended) known as the Unclaimed Property Act. During fiscal year ending June 30, 2016, the Auditor of State collected approximately \$49 million from holders and returned approximately \$17.1 million to the citizens of Arkansas in payment of claims. In July 2016, the Auditor transferred \$20,593,851 to State General Revenue Fund per the requirements of A.C.A. §18-28-213(c)(2). In July 2016, the Auditor of State reimbursed the cost of administering the Unclaimed Property Act by depositing FY16 operating costs of \$1,040,166.23 into the State Central Services Fund. The Auditor of State also transferred \$189,198.28 to County turn back pursuant to A.C.A. §18-28-213. During FY16 the Auditor transferred \$7,500,000 from the Mineral Proceeds Trust Fund to the County Aid Fund for equal distribution to the counties.

In fiscal year 2016, the Auditor of State produced, audited and issued to State Agencies 2,860,657 state warrants totaling over \$20.5 billion dollars.

The Auditor of State is the disbursing officer for salaries for House of Representatives Members, Senate Members, Constitutional Officers, Supreme Court Justices, Appellate Court Justices, the salaries and expenses of Circuit Judges, the Pilot Program District Judges, Special and Recalled Judges, the salaries of Prosecuting Attorneys, Deputy Prosecuting Attorneys, and Special Deputy Prosecuting Attorneys. The Auditor of State processes and maintains all payroll accounting, and insurance and retirement matching for those eleven departments which includes over 600 individuals. In addition, the Auditor of State acts as the disbursing officer for the expenses incurred in carrying out the responsibilities for maintaining and operating the continuing education programs of the County and Circuit Clerks Continuing Education Board, the County Treasurer's Continuing Education Board, the County Collector's Continuing Education Board and the County Coroner's Continuing Education Board. The Auditor of State disburses in excess of \$100 million per year.

The Auditor of State serves as a board member of the Arkansas Public Employees Retirement System; the Arkansas Teacher Retirement System; Arkansas Emergency Telephone Services Board; and the Continuing Education Boards of the Arkansas County and Circuit Clerks, County Treasurers, and County Collectors. The Auditor of State also serves as a member of the State Board of Finance.



Agency Commentary

Listed below are the main points of our proposed budget for the biennium 2017-2019:

AUDITOR OF STATE (HSC5900 005)

1. We are requesting a decrease of \$190,290 in Base Level for Regular Salaries based on giving back 3 positions: Position 2, Deputy Auditor and two Position 12, Warrant Clerks. We would like Position 1, Chief Deputy Auditor renamed to Deputy Auditor.
2. Base Level for Personal Services Matching.
3. We are requesting that Capital Outlay be included in both years of the biennium at a reduced amount of \$20,000 per year.
4. Maintenance & Operations and Professional Fees are to remain at base level.

UNCLAIMED PROPERTY (HSC5900 122)

1. Base Level for Regular Salaries.
2. Base Level for Personal Services Matching.
3. We are requesting Capital Outlay be included in both years of the biennium at a reduced amount of \$20,000 per year.
4. Maintenance & Operations, Professional Fees and Travel are to remain at base level.

PAYMENT OF UNCLAIMED PROPERTY CLAIMS - CASH (1100100 A04)

1. Agency requests cash appropriation increase of \$2,277,750 for both years of the biennium. This cash appropriation increase request is to accommodate the increase in claims paid out due to the success of our outreach program through social media.

PAYMENT- UNCLAIMED MINERAL PROCEEDS (1100200 C50)

1. Payment Unclaimed Mineral Proceeds appropriation is to remain constant.

DEPUTY PROSECUTING ATTORNEYS (HSC5900 1UG)

1. We are requesting an increase to Base Level salaries in both years of the biennium to reflect amount appropriated in Act 212 of 2016 based on the fact that the entire appropriation is used every year.
2. Base Level Personal Services Matching
3. The expense allowance of the Special Deputy Prosecuting Attorney is to remain constant.

COUNTY AND CIRCUIT CLERK CONTINUING EDUCATION (SCC0100 1PD AND 1PDA)

1. County and Circuit Clerks Continuing Education Board appropriation is to remain constant.

COUNTY TREASURERS' CONTINUING EDUCATION (TCE0100 123)

1. County Treasurers Continuing Education Board appropriation is to remain constant.

COUNTY COLLECTORS' CONTINUING EDUCATION (TCC0100 465)

1. County Collectors Continuing Education Board appropriation is to remain constant.

COUNTY CORONERS' CONTINUING EDUCATION (SCF0000 F83)

1. County Coroners Continuing Education Board appropriation is to remain constant.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT

AUDIT OF :

AUDITOR OF STATE

FOR THE YEAR ENDED JUNE 30, 2014

Findings

The Auditor of State's Office incurred \$20,632 in late fees and overdraft charges during fiscal year 2014. Failure to submit federal withholdings on time resulted in an Internal Revenue Service penalty of \$20,516. Other fines included \$80 in late fees to the Department of Workforce Services and \$36 for bank overdraft charges.

The Auditor of State overpaid the Employee Benefits Division (EBD) \$256,232 for FICA savings on employee-elected payroll deductions. Inaccurate calculations, poor documentation, and a lack of review resulted in this overpayment.

A review of annual and sick leave records for 76 Court Reporters, 78 Trial Assistants, and 245 Deputy Prosecuting Attorneys (DPAs) revealed improper accrual, incorrect reporting, and lack of documentation, as described below:

Recommendations

We recommend the Agency properly review all payments to ensure they are calculated and submitted timely.

Agency Response:

The employees responsible for the late fees and overdrafts are no longer employed by this office. There are currently procedures in place to prevent late payments from happening. The Accounting manager keeps a calendar with all payment due dates to ensure payments are made timely. The Accounting manager reviews and approves all payments.

We recommend the Auditor of State request a refund from EBD, update FICA savings calculations to comply with Ark. Code Ann. § 21-5-405, and implement a review process prior to remitting payment to EBD.

Agency Response:

The employees responsible for the overpayment of FICA savings are no longer employed by this office. The new staff met with EBD to determine the correct way to calculate the payments and have requested a refund from EBD of the overpayment. The Accounting manager reviews and approves all payments.

We recommend the Agency review reports submitted by the Office of Prosecutor Coordinator and Circuit Judges to ensure adherence to Arkansas Code regarding annual and sick leave accumulation and properly report and document employees' annual and sick leave.

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
AUDITOR OF STATE
FOR THE YEAR ENDED JUNE 30, 2014

Findings

According to Ark. Code Ann. §§ 21-4-204 and 21-4-207, respectively, state employees may not accumulate more than 30 days of annual leave or 120 days of sick leave at the end of each calendar year. For fiscal year 2014,

- 41 Court Reporters and 75 Trial Assistants reported annual leave in excess of the allowable amount.
- 23 Court Reporters and 8 Trial Assistants reported sick leave in excess of the allowable amount.

Prosecuting Attorneys report annual and sick leave of their DPAs to the Office of Prosecutor Coordinator, which then reports the amounts to the Auditor of State. Annual and sick leave records for 20 of the 245 DPAs for fiscal year 2014 were reviewed, and 19 were incorrectly reported and/or not always available, as described below:

- Leave records for 8 DPAs, reported by the Office of Prosecutor Coordinator at June 30, 2013, did not roll-forward correctly to reach the ending balances reported at June 30, 2014.
- Leave records for 8 DPAs did not match the amounts reported by their Prosecuting Attorney (2 DPAs) or by the Office of Prosecutor Coordinator (6 DPAs).
- Leave records for 4 DPAs appeared to be overstated due to incorrect accrual rates.
- For 1 DPA, annual leave and sick leave amounts were reversed by the Prosecuting Attorney.
- Leave records for 1 DPA were only available for part of the year.

Incorrectly or improperly accrued leave and lack of documentation could result in a misstatement of the Compensated Absences Liability reported in the State's Comprehensive Annual Financial Report (CAFR) or result in excessive leave and/or lump sum payouts at employee retirements.

According to state travel regulations, private vehicle mileage shall be computed and reimbursed using map mileage between the travel site destination and the employee's official station or residence (if leaving directly from the residence), whichever is less.

- Ruby Watts, a Court Reporter in the First Judicial District, received \$864 in mileage overpayments due to using the incorrect location to claim mileage traveled in January 2014. Because of lack of repayment by Watts, the Auditor of State's Office deducted the unpaid balance of \$864 from reimbursements paid to Watts for travel that occurred from February 2014 to December 2014.
- Kristena Fletcher, a Court Reporter in the Sixteenth Judicial District, received mileage overpayments totaling \$3,056 for the period June 2013 to June 2015 due

Recommendations

Agency Response:

The employee that prepared the report is no longer assigned this duty. The payroll officer is now responsible for completing the Compensated Absences Liability report. As of the end of FY15, the Auditor's office no longer does payroll for Court Reporters and Trial Assistants and will not be responsible for reporting the leave for these 2 groups. New procedures have been put in place to ensure the leave is reported correctly for Deputy Prosecuting Attorneys. Each year's beginning balance will be compared to the prior year's ending balance. If there is a discrepancy, the form will be sent back to be corrected. The Accounting manager reviews the Liability report before it is reported to CAFR.

We recommend Agency management review state travel regulations and properly review all travel reimbursement forms before they are processed. We further recommend the Agency seek reimbursement of \$3,056 from Fletcher for excessive mileage reimbursements.

Agency Response:

As of the end of FY15, the Auditor's office no longer processes travel reimbursements for Court Reporters or Trial Assistants. We currently process travel reimbursements for Judges only. The Administrative Office of the Courts prepared guidelines for reimbursement, and our office follows those guidelines when paying reimbursements.

DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF :
 AUDITOR OF STATE
 FOR THE YEAR ENDED JUNE 30, 2014

Findings

Recommendations

to using the incorrect location to claim mileage traveled.

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2016

None

Employment Summary

	Male	Female	Total	%
White Employees	9	11	20	77 %
Black Employees	1	4	5	19 %
Other Racial Minorities	1	0	1	4 %
Total Minorities			6	23 %
Total Employees			26	100 %

Cash Fund Balance Description as of June 30, 2016

Fund Account	Balance	Type	Location
1100100	\$87,760,057	Checking/Certificates of Deposit	Multiple Locations

Statutory/Other Restrictions on use:

A.C.A. 18-28-213 states all funds shall be deposited by the administrator in a special trust fund - "Unclaimed Property Proceeds Trust Fund", from which he shall make prompt payment of claims duly allowed by him. Such funds shall be deposited in accounts of one (1) or more financial institutions authorized to do business in this State.

Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 18-28-224 authorizes the collection of penalties and interest.

Revenue Receipts Cycle:

Upon filing the report before November 1 of each year, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described.

Fund Balance Utilization:

Once each fiscal year, the administrator shall transfer to general revenues all funds that have been collected and held for a full three (3) years, less the amount transferred to the State Central Services Fund.

Fund Account	Balance	Type	Location
1100200	\$7,835,811	Checking/Certificates of Deposit	Multiple Locations

Statutory/Other Restrictions on use:

A.C.A. 18-28-403 states that all funds shall be deposited by the administrator in a special trust fund - "Abandoned Mineral Proceeds Trust Fund", from which he shall make prompt payment of claims duly allowed by him. Such funds shall be deposited into accounts of one (1) or more financial institutions authorized to do business in this state.

Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 18-28-402 section (d) states any holder violating this section shall be guilty of a misdemeanor and shall be subject to a fine not to exceed \$1,000 each violation.

Revenue Receipts Cycle:

Upon filing of the report before November 1 of each year, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described.

Fund Balance Utilization:

Once each fiscal year, the administrator shall transfer to the County Aid Fund all unclaimed property funds that have been collected and held for a full three (3) years from county governments.

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2016

Fund Account	Balance	Type	Location
1100100	1,050,426.50	CD	1ST NATL BK LAWRENCE CO - WALNUT RIDGE
	1,118,033.21	CD	1ST NATL BK LAWRENCE CO - WALNUT RIDGE
	550,944.16	CD	1ST NATL BK LAWRENCE CO - WALNUT RIDGE
	3,027,165.74	CD	1ST NATL BK LAWRENCE CO - WALNUT RIDGE
	1,010,953.85	CD	BANK OF AUGUSTA
	2,017,742.39	CD	CENTRAL BANK - LITTLE ROCK
	1,000,000.00	CD	CENTRAL BANK - LITTLE ROCK
	2,025,222.17	CD	CITIZENS BANK - BATESVILLE
	2,013,071.06	CD	CITIZENS BANK - BATESVILLE
	2,018,825.88	CD	CITIZENS BANK - BATESVILLE
	2,020,130.33	CD	CITIZENS BANK - BATESVILLE
	2,011,219.71	CD	FIRST COMMUNITY BANK
	2,022,688.56	CD	FARMERS BANK & TRUST - MAGNOLIA
	4,045,377.12	CD	FARMERS BANK & TRUST - MAGNOLIA
	2,012,825.09	CD	FIRST BANK - HAMPTON / ROGERS
	1,030,831.62	CD	FIRST BANK - HAMPTON / ROGERS
	2,026,464.18	CD	FIRST BANK - HAMPTON / ROGERS
	2,000,000.00	CD	FIRST STATE BANK - DE QUEEN
	1,004,234.96	CD	PINNACLE BANK - ROGERS
	508,989.71	CD	PINNACLE BANK - ROGERS
	504,775.64	CD	PINNACLE BANK - ROGERS
	504,639.33	CD	TWIN LAKES COMMUNITY BANK
	500,000.00	CD	TODAY'S BANK

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2016

1100200	1,000,000.00	CD	FIRST STATE BANK -DE QUEEN
	1,036,883.47	CD	FIRST BANK - HAMPTON/ROGERS

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2015-2016		2016-2017		2016-2017		2017-2018					2018-2019						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
005 Operations	2,023,889	24	2,880,272	24	2,956,690	24	2,859,287	24	2,655,036	21	0	0	2,859,287	24	2,655,036	21	0	0
009 Constitutional Officers-Auditor	473,580	0	795,000	0	795,000	0	795,000	0	795,000	0	0	0	795,000	0	795,000	0	0	0
122 Unclaimed Property	1,040,166	10	1,572,451	10	1,453,492	10	1,551,238	10	1,571,238	10	0	0	1,551,238	10	1,571,238	10	0	0
123 CountyTreasurers Continuing Education	47,367	0	75,000	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	75,000	0	0	0
1PD County & Circuit Clerks Continuing Education	97,509	0	150,000	0	150,000	0	150,000	0	150,000	0	0	0	150,000	0	150,000	0	0	0
1UG Deputy Prosecuting Attorneys	20,683,947	247	19,239,308	247	20,497,611	247	20,548,626	247	20,548,626	247	0	0	20,548,626	247	20,548,626	247	0	0
465 County Collectors Continuing Education	38,906	0	75,000	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	75,000	0	0	0
A04 Unclaimed Property-Cash	15,901,487	0	22,777,500	0	22,777,500	0	22,777,500	0	25,055,250	0	0	0	22,777,500	0	25,055,250	0	0	0
C50 Payment-Unclaimed Mineral Proceeds	1,206,256	0	2,500,500	0	2,500,500	0	2,500,500	0	2,500,500	0	0	0	2,500,500	0	2,500,500	0	0	0
F83 Cty Coroners Ed Fund	45,550	0	75,000	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	75,000	0	0	0
Total	41,558,657	281	50,140,031	281	51,355,793	281	51,407,151	281	53,500,650	278	0	0	51,407,151	281	53,500,650	278	0	0

Funding Sources		%		%		%		%		%		%		%		%		%
Fund Balance	4000005	85,594,818	62.3	95,913,054	65.7	95,913,054	65.1	95,913,054	65.2	0	0.0	95,913,054	65.1	93,635,304	64.6	0	0.0	0.0
Constitutional Officers Fund	4000025	473,580	0.3	795,000	0.5	795,000	0.5	795,000	0.5	0	0.0	795,000	0.5	795,000	0.5	0	0.0	0.0
State Central Services	4000035	23,748,002	17.3	23,692,031	16.2	24,959,151	16.9	24,774,900	16.8	0	0.0	24,959,151	16.9	24,774,900	17.1	0	0.0	0.0
Cash Fund	4000045	41,436,040	30.1	25,353,000	17.4	25,353,000	17.2	25,353,000	17.2	0	0.0	25,353,000	17.2	25,353,000	17.5	0	0.0	0.0
Fees	4000245	105,000	0.1	150,000	0.1	150,000	0.1	150,000	0.1	0	0.0	150,000	0.1	150,000	0.1	0	0.0	0.0
Real Estate Transfer Tax	4000403	105,069	0.1	150,000	0.1	150,000	0.1	150,000	0.1	0	0.0	150,000	0.1	150,000	0.1	0	0.0	0.0
Transfer to Treasury	4000680	(13,990,798)	(10.2)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Total Funds		137,471,711	100.0	146,053,085	100.0	147,320,205	100.0	147,135,954	100.0	0	0.0	147,320,205	100.0	144,858,204	100.0	0	0.0	0.0
Excess Appropriation/(Funding)		(95,913,054)		(95,913,054)		(95,913,054)		(93,635,304)		0		(95,913,054)		(91,357,554)		0		0
Grand Total		41,558,657		50,140,031		51,407,151		53,500,650		0		51,407,151		53,500,650		0		0

FY17 Budget exceeds the Authorized amount in Unclaimed Property (FC122) due to salary adjustments during the 2015-2017 Biennium.

No Executive Recommendation made on this appropriation.

Agency Position Usage Report

FY2014 - 2015						FY2015 - 2016						FY2016 - 2017					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
886	880	6	886	0	0.68 %	296	278	18	296	0	6.08 %	281	278	3	281	0	1.07 %

Appropriation Summary

Appropriation: 005 - Operations
Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,221,217	1,701,571	1,699,252	1,701,569	1,505,000	0	1,701,569	1,505,000	0
#Positions	24	24	24	24	21	0	24	21	0
Extra Help 5010001	1,060	0	60,713	0	30,000	0	0	30,000	0
#Extra Help	1	0	15	0	5	0	0	5	0
Personal Services Matching 5010003	387,821	500,751	518,775	509,768	452,086	0	509,768	452,086	0
Operating Expenses 5020002	412,072	615,450	615,450	615,450	615,450	0	615,450	615,450	0
Conference & Travel Expenses 5050009	766	30,000	30,000	30,000	30,000	0	30,000	30,000	0
Professional Fees 5060010	953	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	30,000	30,000	0	20,000	0	0	20,000	0
Total	2,023,889	2,880,272	2,956,690	2,859,287	2,655,036	0	2,859,287	2,655,036	0
Funding Sources									
State Central Services 4000035	2,023,889	2,880,272		2,859,287	2,655,036	0	2,859,287	2,655,036	0
Total Funding	2,023,889	2,880,272		2,859,287	2,655,036	0	2,859,287	2,655,036	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	2,023,889	2,880,272		2,859,287	2,655,036	0	2,859,287	2,655,036	0

FY17 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2015-2017 Biennium.

No Executive Recommendation made on this appropriation.

Change Level by Appropriation

Appropriation: 005 - Operations
Funding Sources: HSC - State Central Services

Agency Request

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
BL	Base Level	2,859,287	24	2,859,287	100.0	2,859,287	24	2,859,287	100.0
C01	Existing Program	52,355	0	2,911,642	101.8	52,355	0	2,911,642	101.8
C03	Discontinue Program	(248,892)	(3)	2,662,750	93.1	(248,892)	(3)	2,662,750	93.1
C14	Title Change	0	0	2,662,750	93.1	0	0	2,662,750	93.1
C15	Ex Salary Increase	(7,714)	0	2,655,036	92.9	(7,714)	0	2,655,036	92.9

Appropriation Summary

Appropriation: 009 - Constitutional Officers-Auditor

Funding Sources: MCF - Constitutional Officers Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2017-2018			2018-2019		
	2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Travel Expense Reimbursement 5900046	24,004	45,000	45,000	45,000	45,000	0	45,000	45,000	0
Special/Recalled Circuit Judges 5900049	179,648	350,000	350,000	350,000	350,000	0	350,000	350,000	0
Trial Judges Expenses 5900050	269,928	400,000	400,000	400,000	400,000	0	400,000	400,000	0
Total	473,580	795,000	795,000	795,000	795,000	0	795,000	795,000	0
Funding Sources									
Constitutional Officers Fund 4000025	473,580	795,000		795,000	795,000	0	795,000	795,000	0
Total Funding	473,580	795,000		795,000	795,000	0	795,000	795,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	473,580	795,000		795,000	795,000	0	795,000	795,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 122 - Unclaimed Property

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	501,986	714,561	618,059	714,561	714,561	0	714,561	714,561	0
#Positions		10	10	10	10	10	0	10	10	0
Personal Services Matching	5010003	161,802	209,890	187,433	213,677	213,677	0	213,677	213,677	0
Operating Expenses	5020002	367,066	591,500	591,500	591,500	591,500	0	591,500	591,500	0
Conference & Travel Expenses	5050009	4,121	11,500	11,500	11,500	11,500	0	11,500	11,500	0
Professional Fees	5060010	0	20,000	20,000	20,000	20,000	0	20,000	20,000	0
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	5,191	25,000	25,000	0	20,000	0	0	20,000	0
Total		1,040,166	1,572,451	1,453,492	1,551,238	1,571,238	0	1,551,238	1,571,238	0
Funding Sources										
State Central Services	4000035	1,040,166	1,572,451		1,551,238	1,571,238	0	1,551,238	1,571,238	0
Total Funding		1,040,166	1,572,451		1,551,238	1,571,238	0	1,551,238	1,571,238	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		1,040,166	1,572,451		1,551,238	1,571,238	0	1,551,238	1,571,238	0

FY17 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2015-2017 Biennium.

No Executive Recommendation made on this appropriation.

Change Level by Appropriation

Appropriation: 122 - Unclaimed Property
Funding Sources: HSC - State Central Services

Agency Request

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
BL	Base Level	1,551,238	10	1,551,238	100.0	1,551,238	10	1,551,238	100.0
C01	Existing Program	37,889	0	1,589,127	102.4	37,889	0	1,589,127	102.4
C10	Reclass	3,957	0	1,593,084	102.7	3,957	0	1,593,084	102.7
C15	Ex Salary Increase	(21,846)	0	1,571,238	101.3	(21,846)	0	1,571,238	101.3

Appropriation Summary

Appropriation: 123 - County Treasurers Continuing Education

Funding Sources: TCE - County Treasurers Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2017-2018			2018-2019		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	47,367	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Total		47,367	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Funding Sources										
Fund Balance	4000005	36,753	37,432		37,432	37,432	0	37,432	37,432	0
Fees	4000245	48,046	75,000		75,000	75,000	0	75,000	75,000	0
Total Funding		84,799	112,432		112,432	112,432	0	112,432	112,432	0
Excess Appropriation/(Funding)		(37,432)	(37,432)		(37,432)	(37,432)	0	(37,432)	(37,432)	0
Grand Total		47,367	75,000		75,000	75,000	0	75,000	75,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1PD - County & Circuit Clerks Continuing Education

Funding Sources: SCC - County & Circuit Clerk Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2015-2016	2016-2017	2016-2017	2017-2018			2018-2019		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Expenses for County Clerks 5900046	42,863	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Expenses for Circuit Clerks 5900047	54,646	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Total	97,509	150,000	150,000	150,000	150,000	0	150,000	150,000	0
Funding Sources									
Fund Balance 4000005	96,567	104,127		104,127	104,127	0	104,127	104,127	0
Real Estate Transfer Tax 4000403	105,069	150,000		150,000	150,000	0	150,000	150,000	0
Total Funding	201,636	254,127		254,127	254,127	0	254,127	254,127	0
Excess Appropriation/(Funding)	(104,127)	(104,127)		(104,127)	(104,127)	0	(104,127)	(104,127)	0
Grand Total	97,509	150,000		150,000	150,000	0	150,000	150,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1UG - Deputy Prosecuting Attorneys

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2017-2018			2018-2019		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	15,906,660	14,707,017	15,709,357	15,709,357	15,709,357	0	15,709,357	15,709,357	0
#Positions		247	247	247	247	247	0	247	247	0
Personal Services Matching	5010003	4,772,487	4,527,491	4,783,454	4,834,469	4,834,469	0	4,834,469	4,834,469	0
Special Deputy Exp Allowance	5900046	4,800	4,800	4,800	4,800	4,800	0	4,800	4,800	0
Total		20,683,947	19,239,308	20,497,611	20,548,626	20,548,626	0	20,548,626	20,548,626	0
Funding Sources										
State Central Services	4000035	20,683,947	19,239,308		20,548,626	20,548,626	0	20,548,626	20,548,626	0
Total Funding		20,683,947	19,239,308		20,548,626	20,548,626	0	20,548,626	20,548,626	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		20,683,947	19,239,308		20,548,626	20,548,626	0	20,548,626	20,548,626	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 465 - County Collectors Continuing Education
Funding Sources: TCC - County Collectors Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2017-2018			2018-2019		
	2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	38,906	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Total	38,906	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Funding Sources									
Fund Balance 4000005	80,383	98,431		98,431	98,431	0	98,431	98,431	0
Fees 4000245	56,954	75,000		75,000	75,000	0	75,000	75,000	0
Total Funding	137,337	173,431		173,431	173,431	0	173,431	173,431	0
Excess Appropriation/(Funding)	(98,431)	(98,431)		(98,431)	(98,431)	0	(98,431)	(98,431)	0
Grand Total	38,906	75,000		75,000	75,000	0	75,000	75,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: A04 - Unclaimed Property-Cash

Funding Sources: 110 - State Auditor Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2017-2018			2018-2019		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	495	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Claims	5110015	15,900,992	22,775,000	22,775,000	22,775,000	25,052,750	0	22,775,000	25,052,750	0
Total		15,901,487	22,777,500	22,777,500	22,777,500	25,055,250	0	22,777,500	25,055,250	0
Funding Sources										
Fund Balance	4000005	79,186,924	87,760,057		87,760,057	87,760,057	0	87,760,057	85,482,307	0
Cash Fund	4000045	38,465,418	22,777,500		22,777,500	22,777,500	0	22,777,500	22,777,500	0
Transfer to Treasury	4000680	(13,990,798)	0		0	0	0	0	0	0
Total Funding		103,661,544	110,537,557		110,537,557	110,537,557	0	110,537,557	108,259,807	0
Excess Appropriation/(Funding)		(87,760,057)	(87,760,057)		(87,760,057)	(85,482,307)	0	(87,760,057)	(83,204,557)	0
Grand Total		15,901,487	22,777,500		22,777,500	25,055,250	0	22,777,500	25,055,250	0

No Executive Recommendation made on this appropriation.

Change Level by Appropriation

Appropriation: A04 - Unclaimed Property-Cash
Funding Sources: 110 - State Auditor Cash

Agency Request

Change Level		2017-2018	Pos	Cumulative	% of BL	2018-2019	Pos	Cumulative	% of BL
BL	Base Level	22,777,500	0	22,777,500	100.0	22,777,500	0	22,777,500	100.0
C01	Existing Program	2,277,750	0	25,055,250	110.0	2,277,750	0	25,055,250	110.0

Appropriation Summary

Appropriation: C50 - Payment-Unclaimed Mineral Proceeds

Funding Sources: 110 - State Auditor Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	0	500	500	500	500	0	500	500	0
Claims	5110015	1,206,256	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000	2,500,000	0
Total		1,206,256	2,500,500	2,500,500	2,500,500	2,500,500	0	2,500,500	2,500,500	0
Funding Sources										
Fund Balance	4000005	6,123,944	7,835,811		7,835,811	7,835,811	0	7,835,811	7,835,811	0
Cash Fund	4000045	2,918,123	2,500,500		2,500,500	2,500,500	0	2,500,500	2,500,500	0
Total Funding		9,042,067	10,336,311		10,336,311	10,336,311	0	10,336,311	10,336,311	0
Excess Appropriation/(Funding)		(7,835,811)	(7,835,811)		(7,835,811)	(7,835,811)	0	(7,835,811)	(7,835,811)	0
Grand Total		1,206,256	2,500,500		2,500,500	2,500,500	0	2,500,500	2,500,500	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: F83 - Cty Coroners Ed Fund
Funding Sources: SCF - County Coroners Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2017-2018			2018-2019		
	2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
County Coroners Education Expe 5900046	45,550	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Total	45,550	75,000	75,000	75,000	75,000	0	75,000	75,000	0
Funding Sources									
Fund Balance 4000005	70,247	77,196		77,196	77,196	0	77,196	77,196	0
Cash Fund 4000045	52,499	75,000		75,000	75,000	0	75,000	75,000	0
Total Funding	122,746	152,196		152,196	152,196	0	152,196	152,196	0
Excess Appropriation/(Funding)	(77,196)	(77,196)		(77,196)	(77,196)	0	(77,196)	(77,196)	0
Grand Total	45,550	75,000		75,000	75,000	0	75,000	75,000	0

No Executive Recommendation made on this appropriation.