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

AUDITOR OF STATE

Listed below are the main points of our proposed budget request for the 1997-1999 biennium:

1. Salaries: We are requesting a salary increase of 2.8% for each fiscal year of the biennium.

Personnel: The Office of Auditor of State is currently authorized 35 positions and the Auditor of State Unclaimed Property Division is authorized 5 positions. We are requesting a transfer of positions 10, 11, 22, 23, and 24 from the Auditor of State payroll to the Unclaimed Property Division payroll. We are proposing a deletion of position 14 and one position 26. This is a reduction from 40 to 38 total authorized positions in both divisions of the Auditor of State's Office.

3. We have made title changes in some positions to reflect titles more in line with job responsibilities.
4. Extra Help is to remain constant.
5. Personal Services Matching will be reduced to offset the reduction in staff.
6. We are requesting an increase of \$98,829.00 for both years of the biennium in our Maintenance and Operations due primarily to the non-state office space rent created by our move from the Capitol. Conference Fees and Travel is to remain constant. We are requesting a reduction in Professional Fees from \$6,700 to \$2,500. We are also requesting a reduction in Capitol Outlay from \$50,000 to \$25,000.

We are requesting a \$379,355 equipment cost plus taxes as a separate line item for the purchase of a new warrant printing system in FY 98 only due to the age and maintenance problems with our present system.


DIRECTOR

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

7. Appropriations for Morrill Nelson Federal Funds are no longer needed because no federal funds will be forthcoming. There is no change in the request for the Bankhead-Jones and Federal Turnback for Roads which will remain constant. As in the past, if the federal funding is not forthcoming, the appropriation will be deferred.
8. We are requesting a \$25,000 increase in the County and Circuit Clerks Continuing Education Boards appropriation from \$50,000 to \$75,000 to enable them to spend the funds carried over from the previous fiscal year.
9. County Treasurers Continuing Education Board appropriation is to remain constant.
10. County Collectors Continuing Education Board appropriation is to remain constant.


DIRECTOR

AUDITOR OF STATE
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1995

Assets					Liabilities			Total Equity	
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total	Total Equity		
\$ 7,752,618	\$ 870,852	\$ 183,412	\$ 8,806,882	\$ 443,047	\$ 114,297	\$ 557,344	\$ 8,249,538		

Revenues					Expenditures					Other Sources (Uses)
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	Other Sources (Uses)
\$ 1,935,310	\$ 0	\$ 0	\$ 3,220,330	\$ 5,155,640	\$ 1,698,392	\$ 0	\$ 62,705	\$ 465,878	\$ 2,226,975	\$ (1,944,955)

Findings

1. QUESTIONED DISBURSEMENT - CONCURRENT EMPLOYMENT - During the audit of the Martin Luther King, Jr., Commission we became aware that a full-time employee of the Auditor of State, Mr. D. K. Coker, was placed on loan to the Martin Luther King, Jr. Commission beginning January 10, 1994 and continuing through June 30, 1995. During this time Mr. Coker received \$33,471.29 from the Auditor of State, but performed no duties for the Auditor of State. Mr. Coker occupied the position of Clerical Technician III with a maximum annual salary of \$33,346.00 during the year ended June 30, 1994 and Clerical Technician I with a maximum annual salary of \$23,209.00 during the year ended June 30, 1995. Mr. Coker was also paid \$18,069.03 in an extra help position by the Martin Luther King, Jr., Commission for the year ended June 30, 1995. This arrangement seems to be conflicting with the requirements of the following laws:
 - a. Arkansas Code Annotated 19-4-1604, which provides for concurrent employment between two agencies, but stipulates that the head of each agency is to certify that ". . . the work performed for the other agency does not interfere with the proper and required performance of the person's duties...."
 - b. Act 1224 of 1993, the appropriation act for the personal services and operating expenses for the Auditor of State for the biennial period ended June 30, 1995, which establishes the maximum number of employees and their salaries for the Agency, and also states in Section 8 the legislative intent for the appropriation act as follows:

LEGISLATIVE INTENT. It is the intent of the Generally Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this Act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption.

Recommendations

1. In coordination with the Department of Finance and Administration and the Attorney General, review the employment arrangement and determine if any salary overpayment has occurred. Additionally, strengthen personnel procedures to assure that all laws are complied with.

AUDITOR OF STATE
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1995

Findings (Continued)

2. FUNDS DUE AGENCY - SALARY OVERPAYMENTS - Review of payroll transactions revealed overpayments of lump sum termination pay totaling \$12,120.40 to nine (9) former employees. These payments occurred on January 6, 1995. Eight (8) employees were overpaid a total of \$7,971.04 for more annual leave than was recorded on the Agency's leave records. The paid annual leave exceeded the recorded annual leave for these employees ranging from .25 day to 15 days. Additionally, one (1) employee was overpaid \$4,149.36 for 25.5 days of annual leave in excess of the Agency's policy. The Agency's Personnel Policy and Procedures Handbook states: "When an employee is separated from the Auditors of State, all unused annual leave to their credit as of their last day of work shall be liquidated by lump sum payment not to exceed thirty (30) days." The Agency has not attempted to collect any of these overpayments from the former employees.

3. EQUIPMENT - (Review of the Agency's in-house computerized equipment inventory system revealed that the system does not provide adequate controls to report all transactions posted to the system. Price corrections and deletions from the system can be made with no permanent record that the transactions occurred.) Because of the lack of controls, the audit balance of equipment, \$870,851.77, is \$8,507.36 greater than the Agency's balance of equipment. This unreconciled difference increased by \$1,959.11 during the year under audit. Additionally, an equipment inventory listing as of June 30, 1995 was not retained, and alternative auditing procedures had to be applied to obtain an amount for the Agency's inventory.

Recommendations (Continued)

2. In conjunction with the Department of Finance and Administration and the Attorney General, review the salary overpayments and collect any amounts determined to be due to the State. Additionally, strengthen controls to assure that lump sum termination payments are in accordance with the recorded leave balances and the Agency's written policy.

3. Modify the equipment inventory system to report all transactions posted to the equipment inventory, perform monthly reconciliations to assure that all transactions are properly recorded, and insure that the system includes an appropriate audit trail.

Audited by Division of Legislative Audit
SA0405995

() Noted in previous year's audit report.

AUDITOR OF STATE - DISBURSING OFFICER
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1995

Assets										Liabilities		Total Equity
Cash and Investments	Fixed		Other		Total		Current	Long-Term		Total		Total Equity
\$ 13,733	\$ 25,722		\$ 22,532		\$ 61,987		\$ 26,538	\$ 0		\$ 26,538		\$ 35,449

Revenues					Expenditures					Other Sources (Uses)								
Inter-governmental	Federal		Licenses and Fees		Other		Total		Salaries and Matching	Grants and Aid		Capital		Other Operating		Total		Other Sources (Uses)
\$ 19,884,994	\$ 0		\$ 29,400		\$ 1,234,781		\$ 21,149,175		\$ 21,604,713	\$ 1,268,206		\$ 0		\$ 787,732		\$ 23,660,651		\$ 2,475,788

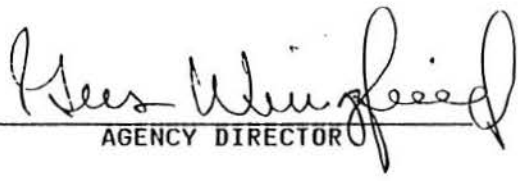
Findings	Recommendations
None	None

Audited by Division of Legislative Audit
SA0406095

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

AGENCY TITLE 059 - Auditor of State

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>11</u>	<u>20</u>	<u>31</u>	<u>86%</u>
BLACK EMPLOYEES	<u>0</u>	<u>5</u>	<u>5</u>	<u>14%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EMPLOYED AS OF <u>08/10/96</u> DATE			<u>5</u>	<u>14%</u>
			TOTAL MINORITIES	
			<u>36</u>	<u>100%</u>
			TOTAL EMPLOYEES	


AGENCY DIRECTOR

ARKANSAS BUDGET SYSTEM DEPARTMENT APPROPRIATION SUMMARY

AGENCY TITLE Auditor of State(059)		1995-97 Expenditures				1997-99 Biennium Request				1997-99 Executive Recommendation			
Appropriations		Actual	No. of	Budgeted	No. of	Year 1	No. of	Year 2	No. of	Year 1	No. of	Year 2	No. of
Code	Name	1995-96	Pos.	1996-97	Pos.	1997-98	Pos.	1998-99	Pos.	1997-98	Pos.	1998-99	Pos.
A04	Unclaimed Property-Cash	\$999,739		\$1,000,000		\$1,500,000		\$1,500,000		NO EXECUTIVE RECOMMENDATIONS ARE MADE ON THESE APPROPRIATIONS			
C50	Unclaimed Mineral Proceeds	115,630		200,000		500,000		500,000					
005	Operations	1,535,426	35	2,021,493	35	2,228,024	28	1,886,427	28				
046	Bankhead Jones Grant	0		0		220,000		220,000					
072	Federal Turnback	1,315,777		1,750,000		1,750,000		1,750,000					
1PD	County & Circuit Clerk Continuing Ed.	30,174		50,000		75,000		75,000					
122	Unclaimed Property Operations	396,790	5	428,916	5	737,351	10	750,213	10				
123	County Treasurers Continuing Education	17,953		30,660		50,000		50,000					
305	Trial Court Administrative Assistants	0	0	3,286,000	106	3,532,243	106	3,622,206	106				
465	County Collectors Continuing Education	22,069		23,086		50,000		50,000					
468	Court Reporters	4,974,844	106	6,161,050	106	6,206,625	105	6,353,549	105				
TOTALS		\$9,408,402	146	\$14,951,205	252	\$16,849,243	249	\$16,757,395	249				
Funding Sources			% of Total		% of Total		% of Total		% of Total				
Fund Balances		\$7,305,631	35.4%	\$11,226,459	42.9%	\$11,207,713	40.1%	\$11,201,812	40.2%				
General Revenues													
Special Revenues		5,014,844	24.3%	9,487,050	36.3%	9,778,868	35.0%	10,015,755	35.9%				
Federal Funds		1,315,777	6.4%	1,750,000	6.7%	1,970,000	7.0%	1,970,000	7.1%				
Const. & Fiscal Agency Fund													
State Central Services Fund		1,932,216	9.4%	2,450,409	9.4%	2,965,375	10.6%	2,636,640	9.5%				
Non-Revenue Receipts													
Cash Funds		5,021,393	24.3%	1,200,000	4.6%	2,000,000	7.2%	2,000,000	7.1%				
Fees		45,000	0.2%	45,000	0.1%	45,000	0.1%	45,000	0.2%				
Total Funding		20,634,861	100.0%	26,158,918	100.0%	27,966,956	100.0%	27,869,207	100.0%				
Excess Appro./ (Funding)		(11,226,459)		(11,207,713)		(11,117,713)		(11,111,812)					
TOTAL		\$9,408,402		\$14,951,205		\$16,849,243		\$16,757,395					
DEPARTMENT Auditor of State(059)				DIRECTOR Gus Wingfield					DEPARTMENT APPROPRIATION SUMMARY BR 40				

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

UNCLAIMED PROPERTY

1. We are requesting a salary increase of 2.8% for each year of the biennium.
2. We are requesting a personnel transfer from our Auditor of State payroll moving positions 10, 11, 22, 23, and 24 to our Unclaimed Property Division payroll.
3. We are requesting an increase in Personal Services Matching to offset the additional positions.
4. We are requesting an increase in Maintenance and Operations from \$145,000 to \$196,440 in fiscal year 98. This increase request is due primarily to advertising cost increases because of a greater number of owner names that we are required to publish as well as increases in non-state office rent. Also, we are requesting an increase in Conference Fees and Travel from \$10,000 to \$16,500. This is to cover continuing education and the increase of in-state travel for the audit staff. Professional Fees are to remain constant.
5. Due to the increased number of claims we are paying, we are requesting an increase in our Cash Fund appropriation for Unclaimed Property Payment of Claims from \$1,000,000 to \$1,500,000 and in our Mineral Proceeds Payment of Claims appropriation from \$200,000 to \$500,000.


DIRECTOR

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
PAYMENT OF CLAIMS	\$999,739	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000		
TOTAL	\$999,739	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000		
Proposed Funding Sources							
Fund Balances	7,210,079	10,979,599	*****	10,979,599	10,979,599		
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds	4,769,259	1,000,000	*****	1,500,000	1,500,000		
Other			*****				
Total Funding	11,979,338	11,979,599	*****	12,479,599	12,479,599		
Excess Appro./ (Funding)	(10,979,599)	(10,979,599)	*****	(10,979,599)	(10,979,599)		
TOTAL	999,739	1,000,000	*****	1,500,000	1,500,000		

DEPARTMENT AUDITOR OF STATE
 AGENCY 059
 APPROPRIATION A04 PAYMENT OF CLAIMS
 FUND 110 CASH UNCLAIMED PROPERTY

APPROPRIATION SUMMARY

 BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
PAYMENT OF CLAIMS	\$115,630	\$200,000	\$200,000	\$500,000	\$500,000		
TOTAL	\$115,630	\$200,000	\$200,000	\$500,000	\$500,000		
Proposed Funding Sources							
Fund Balances	85,709	222,213	*****	222,213	222,213		
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds	252,134	200,000	*****	500,000	500,000		
Other			*****				
Total Funding	337,843	422,213	*****	722,213	722,213		
Excess Appro./ (Funding)	(222,213)	(222,213)	*****	(222,213)	(222,213)		
TOTAL	115,630	200,000	*****	500,000	500,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
C50 PAYMENT OF CLAIMS
110 CASH UNCLAIMED MINERAL PROCEEDS

APPROPRIATION SUMMARY

BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Regular Salaries	\$1,054,418	\$1,328,864	\$1,328,864	\$1,143,353	\$1,175,367		
No. of Positions	(35)	(35)	(35)	(28)	(28)		
Extra Help Positions	10,168	12,713	12,713	12,713	12,713		
No. of Positions	(15)	(15)	(15)	(15)	(15)		
Personal Services Matching	258,652	346,416	346,416	289,474	295,218		
Operating Expenses (02)	199,578	246,800	246,800	345,629	345,629		
Conf Fees & Travel (09)	9,029	30,000	30,000	30,000	30,000		
Profess Fees & Services (10)	400	6,700	6,700	2,500	2,500		
Capital Outlay (11)	3,181	50,000	50,000	25,000	25,000		
Warrant Printing System	0	0	0	379,355	0		
	0	0	0	0	0		
TOTAL	\$1,535,428	\$2,021,493	\$2,021,493	\$2,228,024	\$1,886,427		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund	1,535,428	2,021,493	*****	2,228,024	1,886,427		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	1,535,428	2,021,493	*****	2,228,024	1,886,427		
Excess Appro./ (Funding)			*****				

TOTAL	1,535,428	2,021,493	*****	2,228,024	1,886,427		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
005 AUDITOR OF STATE OPERATIONS
STATE CENTRAL SERVICES (HSC)

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Bankhead-Jones Grant	\$0	\$0	\$220,000	\$220,000	\$220,000		
TOTAL	\$0	\$0	\$220,000	\$220,000	\$220,000		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds	0	0	*****	220,000	220,000		
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	0	0	*****	220,000	220,000		
Excess Appro./ (Funding)			*****				
TOTAL	0	0	*****	220,000	220,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
046 BANKHEAD JONES GRANT
FZB BANKHEAD JONES FEDERAL

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Federal Turnback for Roads	\$1,315,777	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000		
TOTAL	\$1,315,777	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds	1,315,777	1,750,000	*****	1,750,000	1,750,000		
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	1,315,777	1,750,000	*****	1,750,000	1,750,000		
Excess Appro./ (Funding)			*****				
TOTAL	1,315,777	1,750,000	*****	1,750,000	1,750,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
072 FEDERAL TURNBACK
FZF FEDERAL FUNDS

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Maintenance & Operations	\$30,174	\$50,000	\$50,000	\$75,000	\$75,000		
TOTAL	\$30,174	\$50,000	\$50,000	\$75,000	\$75,000		
Proposed Funding Sources							
Fund Balances	8,075	15,901	*****	5,901			
General Revenues			*****				
Special Revenues	40,000	40,000	*****	40,000	40,000		
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	46,075	55,901	*****	45,901	40,000		
Excess Appro./ (Funding)	(15,901)	(5,901)	*****	29,099	35,000		
TOTAL	30,174	50,000	*****	75,000	75,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
1PD COUNTY & CIRCUIT CLERK CONTINUING EDUCATION FUND
SCC COUNTY & CIRCUIT CLERKS CONTINUING EDUCATION FUND

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Regular Salaries	187,849	188,261	191,834	389,422	400,327		
No. of Positions	(5)	(5)	(5)	(10)	(10)		
Personal Services Matching	45,758	50,655	50,655	99,989	101,946		
Operating Expenses(02)	144,651	145,000	145,000	196,440	196,440		
Conf. Fees and Travel(09)	7,877	10,000	10,000	16,500	16,500		
Professional Fees & Services(10)	3,585	10,000	10,000	10,000	10,000		
Capital Outlay	7,070	25,000	25,000	25,000	25,000		
Total	396,790	428,916	432,489	737,351	750,213		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund	396,790	428,916	*****	737,351	750,213		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	396,790	428,916	*****	737,351	750,213		
Excess Appro./ (Funding)			*****				
TOTAL	396,790	428,916	*****	737,351	750,213		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
122 UNCLAIMED PROPERTY PROGRAM
HSC STATE CENTRAL SERVICES

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Maintenance & Operations	\$17,953	\$30,660	\$50,000	\$50,000	\$50,000		
TOTAL	\$17,953	\$30,660	\$50,000	\$50,000	\$50,000		
Proposed Funding Sources							
Fund Balances	3,613	8,160	*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other (Fees Collected)	22,500	22,500	*****	22,500	22,500		
Total Funding	26,113	30,660	*****	22,500	22,500		
Excess Appro./ (Funding)	(8,160)	0	*****	27,500	27,500		
TOTAL	17,953	30,660	*****	50,000	50,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
123 COUNTY TREASURERS CONTINUING EDUCATION FUND
TCE COUNTY TREASURERS CONTINUING EDUCATION FUND

APPROPRIATION SUMMARY
BR215

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

JUDICIAL-TRIAL COURT ADMINISTRATIVE ASSISTANTS

The budget request for Trial Court Administrative Assistants is as follows:

1. Trial Court Administrative Assistants salaries will increase by 2.8% for each year of the biennium.
2. We are requesting a increase in Personal Services Matching based on the salary increase request.


DIRECTOR

ARKANSAS BUDGET SYSTEM

EXPENDITURES

RECOMMENDATIONS

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Regular Salaries	0	2,650,000	2,650,000	2,724,200	2,800,478		
No. of Positions	0	(106)	(106)	(106)	(106)		
Personal Services Matching	0	636,000	636,000	808,043	821,728		
TOTAL	0	3,286,000	3,286,000	3,532,243	3,622,206		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund	0	3,286,000	*****	3,532,243	3,622,206		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	0	3,286,000	*****	3,532,243	3,622,206		
Excess Appro./ (Funding)			*****				
TOTAL	0	3,286,000	*****	3,532,243	3,622,206		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
305 TRIAL COURT ADMINISTRATIVE ASSISTANTS
TAJ ADMINISTRATIVE OF JUSTICE FUND

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Maintenance & Operations	\$22,069	\$23,086	\$50,000	\$50,000	\$50,000		
TOTAL	\$22,069	\$23,086	\$50,000	\$50,000	\$50,000		
Proposed Funding Sources							
Fund Balances	155	586	*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other (Fees Collected)	22,500	22,500	*****	22,500	22,500		
Total Funding	22,655	23,086	*****	22,500	22,500		
Excess Appro./ (Funding)	(586)	0	*****	27,500	27,500		
TOTAL	23,241	23,086	*****	50,000	50,000		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
465 COUNTY COLLECTORS CONTINUING EDUCATION FUND
TCC COUNTY COLLECTORS CONTINUING EDUCATION FUND

APPROPRIATION SUMMARY
BR215

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

JUDICIAL COURT REPORTERS

The budget request for Court Reporters is as follows:

1. Court Reporters salaries will increase by 2.8% for each year of the biennium.
2. We are requesting a increase in Personal Services Matching based on the salary increase request.
3. Regular Court Reporters expense allowance will remain constant.
4. We are requesting that the Indigent Transcripts of Court Reporters remain the same for each year of the 1997-1999 biennium.
5. We wish to eliminate the appropriation for professional fees and services created for the Hunt Lawsuit. No contract will be necessary.
6. We are requesting a \$25,000 increase in the Substitute Court Reporters appropriation, bringing that total request to \$125,000. It was again necessary that substitute court reporters file with the State Claims Commission for payment because the appropriation was depleted before last fiscal year end.


DIRECTOR

ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993
 (A.C.A 19-4-307)

AGENCY TITLE

Auditor of State - Court Reporters

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>9</u>	<u>94</u>	<u>103</u>	<u>98%</u>
BLACK EMPLOYEES	<u>0</u>	<u>2</u>	<u>2</u>	<u>2%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>2</u>	<u>2%</u>
08/10/96 <u>DATE</u>			TOTAL MINORITIES	
			<u>105</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Regular Salaries	3,461,973	4,239,120	4,239,120	4,357,815	4,479,834		
No. of Positions	(106)	(106)	(106)	(105)	(105)		
Personal Services Matching	902,181	1,099,778	1,099,778	1,098,130	1,123,035		
Professional Fees & Services	5,160	96,472	96,472	0	0		
Expense Allowance(46)	146,223	170,680	170,680	170,680	170,680		
Indigent Transcripts(47)	359,321	455,000	455,000	455,000	455,000		
Court Reporters Substitutes(48)	99,988	100,000	100,000	125,000	125,000		
TOTAL	4,974,844	6,161,050	6,161,050	6,206,625	6,353,549		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues	4,974,844	6,161,050	*****	6,206,625	6,353,549		
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	4,974,844	6,161,050	*****	6,206,625	6,353,549		
Excess Appro./ (Funding)			*****				
TOTAL	4,974,844	6,161,050	*****	6,206,625	6,353,549		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
468 COURT REPORTERS
SCR COURT REPORTERS FUND

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPROPRIATION	97-98 TOTAL REQUEST	98-99 TOTAL REQUEST	LEGISLATIVE	
						97-98	98-99
Morrill-Nelson Grant	0	0	\$200,000				
				APPROPRIATION NOT REQUESTED FOR THE NEW BIENNIUM			
TOTAL	0	0	\$200,000				
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	0	0	*****				
Excess Appro./ (Funding)	0	0	*****				

TOTAL	0	0	*****				

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
047 MORRILL-NELSON
FZM FEDERAL FUNDS

APPROPRIATION SUMMARY
BR215

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

GENERAL APPROPRIATION REQUEST

1. We are requesting a 2.8% increase in salaries for the Supreme and Appellate Court Justices for both years of the biennium.
2. We are requesting a 2.8% increase in salaries for the Circuit and Chancery Judges for a total of 104 for FY98 and FY99. The Hunt Case does not continue any judgeships.
3. We are requesting that on-assignment expenses and travel expenses remain constant.
4. We are requesting an increase in salaries for Recalled and Special Judges from \$60,000 to \$100,000 because the appropriation was depleted last fiscal year due to the increase in number of Special Judges.
5. A salary increase of 2.8% is requested for each year of the biennium for 17 Class A and 7 Class B Prosecuting Attorneys.
6. We are requesting an increase in Personal Services Matching based on the proposed salary increases.

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

SPECIAL DEPUTY PROSECUTING ATTORNEY

The proposed budget for the Special Deputy Prosecuting Attorney is as follows:

1. A salary increase of \$10,000 for FY98 and a 2.8% increase in salary for FY 99 is requested.
2. An increase in Personal Services Matching is requested based on the proposed salary increase.
3. An increase in expense allowance from \$300 to \$400 per month is also requested.


Gus Weingard
DIRECTOR

**AGENCY
PROGRAM PAGE
COMMENTARY**

**AGENCY
58
BR21**



ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993
 (A.C.A 19-4-307)

AGENCY TITLE

Auditor of State - General Appropriation Request

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>234</u>	<u>25</u>	<u>259</u>	<u>90%</u>
BLACK EMPLOYEES	<u>18</u>	<u>10</u>	<u>28</u>	<u>10%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF				
			<u>28</u>	<u>10%</u>
			TOTAL MINORITIES	
			<u>287</u>	<u>100%</u>
			TOTAL EMPLOYEES	

08/10/96

DATE



 AGENCY DIRECTOR

ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993
 (A.C.A 19-4-307)

AGENCY TITLE

Auditor of State - 11th Judicial District Deputy Prosecuting Attorney

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



 AGENCY DIRECTOR

ARKANSAS BUDGET SYSTEM DEPARTMENT APPROPRIATION SUMMARY

AGENCY TITLE Auditor of State(059)		1995-97 Expenditures				1997-99 Biennium Request				1997-99 Executive Recommendation			
Appropriations		Actual	No. of	Budgeted	No. of	Year 1	No. of	Year 2	No. of	Year 1	No. of	Year 2	No. of
Code	Name	1995-96	Pos.	1996-97	Pos.	1997-98	Pos.	1998-99	Pos.	1997-98	Pos.	1998-99	Pos.
009	Constitutional Officers	\$18,187,896	288	\$19,145,753	288	\$20,073,538	289	\$20,522,955	289	NO EXECUTIVE RECOMMENDATIONS ARE MADE ON THESE APPROPRIATIONS.			
010	11th Judicial District Special Deputy Prosecuting Attorney	67,232	1	70,238	1	82,022	1	84,336	1				
TOTALS		\$18,255,128	289	\$19,215,991	289	\$20,155,560	290	\$20,607,291	290				
Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balances													
General Revenues													
Special Revenues													
Federal Funds													
Const. & Fiscal Agency Fund		18,255,128	100.0%	19,215,991	100.0%	20,155,560	100.0%	20,607,291	100.0%				
State Central Services Fund													
Non-Revenue Receipts													
Cash Funds													
Other													
Total Funding		18,255,128	100.0%	19,215,991	100.0%	20,155,560	100.0%	20,607,291	100.0%				
Excess Appro./ (Funding)													
TOTAL		\$18,255,128		\$19,215,991		\$20,155,560		\$20,607,291					
DEPARTMENT Auditor of State(059)				DIRECTOR Gus Wingfield					DEPARTMENT APPROPRIATION SUMMARY BR 40				

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Regular Salaries	\$14,808,943	\$15,288,114	\$15,288,114	\$16,141,902	\$16,537,953		
No. of Positions	(288)	(288)	288	(289)	(289)		
Personal Services Matching	3,153,786	3,547,639	3,540,362	3,581,636	3,635,002		
Special & Recalled Judges	59,997	60,000	60,000	100,000	100,000		
Trial Judges Expenses	165,170	250,000	250,000	250,000	250,000		
TOTAL	\$18,187,896	\$19,145,753	\$19,138,476	\$20,073,538	\$20,522,955		
<i>Proposed Funding Sources</i>							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund	18,187,896	19,145,753	*****	20,073,538	20,522,955		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	18,187,896	19,145,753	*****	20,073,538	20,522,955		
Excess Appro./ (Funding)			*****				
TOTAL	18,187,896	19,145,753	*****	20,073,538	20,522,955		

DEPARTMENT
AGENCY
APPROPRIATION
FUND

AUDITOR OF STATE
059
009 CONSTITUTIONAL OFFICERS
MCF CONSTITUTIONAL & FISCAL AGENCY FUND

APPROPRIATION SUMMARY
BR215

ARKANSAS BUDGET SYSTEM

	EXPENDITURES					RECOMMENDATIONS	
	95-96	96-97	96-97	97-98	98-99	LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPROPRIATION	TOTAL REQUEST	TOTAL REQUEST	97-98	98-99
Regular Salaries	54,489	57,040	55,595	67,040	68,917		
No. of Positions	(1)	(1)	(1)	(1)	(1)		
Personal Services Matching	12,747	13,198	13,198	14,982	15,419		
Expense Allowance	3,600	3,600	3,600	4,800	4,800		
TOTAL	70,836	73,838	72,393	86,822	89,136		
Proposed Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Special Revenues			*****				
Federal Funds			*****				
Const. & Fiscal Agy. Fund	70,836	73,838	*****	86,822	89,136		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Other			*****				
Total Funding	70,836	73,838	*****	86,822	89,136		
Excess Appr./ (Funding)			*****				
TOTAL	70,836	73,838	*****	86,822	89,136		

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

DEPARTMENT AUDITOR OF STATE
 AGENCY 059
 APPROPRIATION 010 ELEVENTH JUDICIAL DISTRICT SPECIAL DEPUTY PROSECUTING ATTORNEY
 FUND MCF CONSTITUTIONAL & FISCAL OFFICERS FUND

APPROPRIATION SUMMARY
 BR215