

AUDITOR OF STATE

Enabling Laws

Act 106 of 2014
Act 107 of 2014
Act 108 of 2014
Act 109 of 2014
Act 110 of 2014
Act 111 of 2014
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.

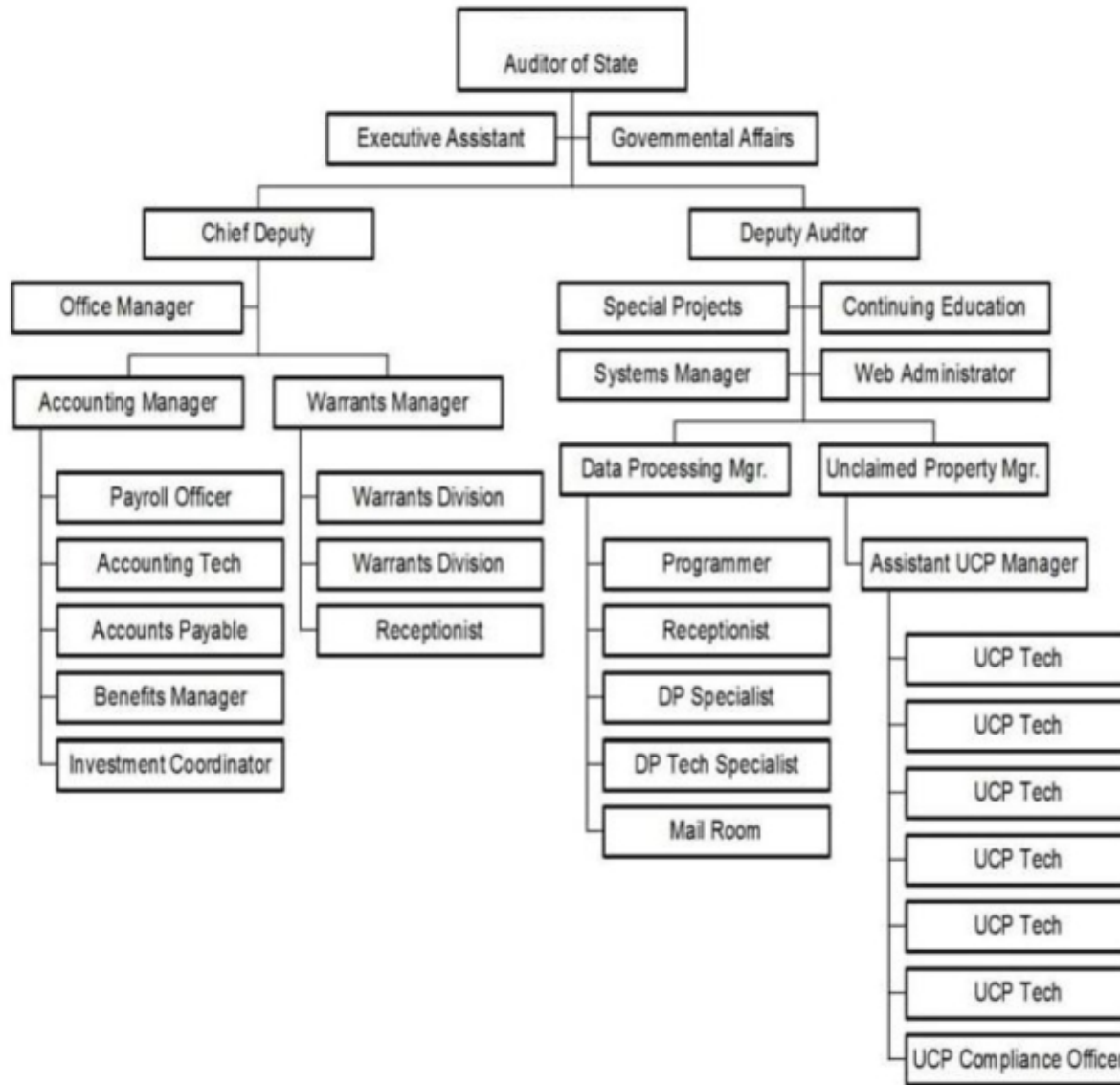
The Auditor of State maintains fund and appropriation balances for all state agencies.

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, 2014, the Auditor of State collected approximately \$32 million from holders and returned approximately \$18.1 million to the citizens of Arkansas in payment of claims. In July 2014, the Auditor transferred \$13,044,762.53 to State General Revenue Fund per the requirements of A.C.A. §18-28-213(c)(2). In June, 2014 the Auditor of State reimbursed the cost of administering the Unclaimed Property Act by depositing FY14 operating costs of \$1,122,136.80 into the State Central Services Fund. The Auditor of State also transferred \$182,457.19 to County turn back pursuant to A.C.A. §18-28-213. During FY14 the Auditor transferred \$1,965,000 from the Mineral Proceeds Trust Fund to the County Aid Fund for equal distribution to the counties.

In fiscal year 2014, the Auditor of State produced, audited and issued to State Agencies 3,049,222 state warrants totaling over \$18.2 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, Special Deputy Prosecuting Attorneys, the salaries and expenses of Court Reporters and Substitute Court Reporters, the salaries and expenses of Trial Court Administrative Assistants and their Substitutes and the salaries of the Drug Court Juvenile Probation and Intake Officers. The Auditor of State processes and maintains all payroll accounting, and insurance and retirement matching for those fourteen departments which includes over 950 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 2015-2017:

OPERATIONS (005)

- Agency requests Base Level.

CONSTITUTIONAL OFFICERS (009)

- Base Level per position each year for the Supreme Court Chief Justice, Supreme Court Associate Justices, Court of Appeals Chief Judge, Court of Appeals Judges, Circuit Judges, and District Judges.
- Base Level for the elected Prosecuting Attorneys - Division A and Division B.
- Members of the General Assembly and all Executive Department Officials may be increased annually an amount pursuant to Amendment 70, Section 3 to the Arkansas Constitution.
- We are requesting an increase in Personal Services Match based on any salary increase request.
- Base Level for Special and Recalled Judges.

UNCLAIMED PROPERTY (122)

- Base Level for Regular Salaries except for the following: We are requesting an increase in salary of Position 1 UCP Manager to the same level as our other division managers of \$92,190 for both years of the biennium. We are requesting a title change in Position 2 from UCP Administrative Assistant to **UCP Assistant Manager** with a salary increase to a maximum salary of \$81,675 for both years of the biennium.
- Base Level for Personal Services Matching.
- Agency requests an increase of \$100,000 for Miscellaneous Technical Services in Maintenance and Operation to be offset by a decrease of \$100,000 in Professional Fees and Services. Capital Outlay and Travel is to remain at base level.

COUNTY TREASURERS CONTINUING EDUCATION (123)

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

JUDICIAL COURT REPORTERS (1EW)

- Agency requests Base Level.

COUNTY AND CIRCUIT CLERKS CONTINUING EDUCATION (1PD)

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

JUVENILE PROBATION AND INTAKE OFFICERS (1UE)

- Base Level salaries for all positions.
- Reimbursement to counties for up to \$15,000 in salary payments to Juvenile Probation and Intake Officers to remain constant.

DEPUTY PROSECUTING ATTORNEYS (1UG)

- Base Level salaries for classified positions.
- Base Level Personal Services Matching.
- The expense allowance of the Special Deputy Prosecuting Attorney is to remain constant.

TRIAL COURT ADMINISTRATIVE ASSISTANTS (305)

- Base Level salaries for classified positions but we are requesting a reallocation of 58 of the 122 Trial Assistants Grade 117 to become Trial Court Manager Grade C119
- Base Level for Personal Services Matching
- The appropriation for Substitute Trial Court Administrative Assistants will remain constant.
- We are requesting that the appropriation for expenses remain constant.

COUNTY COLLECTORS CONTINUING EDUCATION (465)

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

DRUG COURT JUVENILE PROBATION & INTAKE OFFICERS (58V)

- Drug Court Juvenile Probation & Intake Officers appropriation is to remain constant.

PAYMENT OF UNCLAIMED PROPERTY CLAIMS - CASH (A04)

- Agency requests the same cash appropriation increase of \$7,000,000 for both years of the biennium that was granted in FY14 and FY15. 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 (C50)

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

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
AUDITOR OF STATE
FOR THE YEAR ENDED JUNE 30, 2012

Findings	Recommendations
None	None

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2014

None

Employment Summary

	Male	Female	Total	%
White Employees	12	14	26	74 %
Black Employees	1	8	9	26 %
Other Racial Minorities	0	0	0	0 %
	Total Minorities		9	26 %
	Total Employees		35	100 %

Cash Fund Balance Description as of June 30, 2014

Fund Account	Balance	Type	Location
1100100	\$54,734,292	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	\$3,239,138	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, 2014

Fund Account	Balance	Type	Location
1100100	1,025,549.57	CD	Bank of Augusta
	1,085,808.34	CD	Bank of Bearden
	1,000,000.00	CD	Central Bank – Little Rock
	500,000.00	CD	Citizens Bank - Batesville
	2,076,188.05	CD	Farmers Bank and Trust – Magnolia
	2,010,000.00	CD	Farmers Bank and Trust – Magnolia
	2,000,000.00	CD	Farmers Bank and Trust - Magnolia
	500,000.00	CD	Farmers Bank and Trust - Blytheville
	500,000.00	CD	Farmers Bank and Trust - Blytheville
	1,022,279.70	CD	First Bank - Camden
	250,000.00	CD	First Bank - Camden
	1,016,841.34	CD	First Community Bank - Batesville
	1,107,546.27	CD	First National Bank – Walnut Ridge
	545,974.38	CD	First National Bank – Walnut Ridge
	1,009,988.22	CD	First National Bank – Walnut Ridge
	1,041,414.73	CD	First National Bank – Walnut Ridge
	2,000,000.00	CD	First National Bank – Walnut Ridge
	501,502.08	CD	First Security Bank – Little Rock
	2,000,000.00	CD	First Service Bank – Dermott
	2,047,590.56	CD	First State Bank - DeQueen
	1,023,841.34	CD	First State Bank – DeQueen
	1,007,500.00	CD	First State Bank – DeQueen
	1,000,000.00	CD	First State Bank - DeQueen
	1,000,000.00	CD	First State Bank - DeQueen
	1,000,000.00	CD	Horatio State Bank
	1,000,000.00	CD	Horatio State Bank
	256,994.32	CD	Piggott State Bank
	511,448.30	CD	Piggott State Bank
	500,000.00	CD	Piggott State Bank
	227,558.51	CD	Piggott State Bank

1100200	505,187.67	CD	Pinnacle Bank – Rogers
	2,000,000.00	CD	Southern Bancorp - Arkadelphia
	252,608.43	CD	Today's Bank – Fayetteville
	1,000,000.00	CD	Union Bank and Trust - Monticello
	1,027,987.13	CD	Cornerstone Bank – Eureka Springs
	1,000,000.00	CD	First Bank – Camden

Publications

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

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		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2013-2014		2014-2015		2014-2015		2015-2016					2016-2017						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
005 Operations	2,668,434	26	2,927,734	26	2,925,609	26	2,926,690	26	2,956,690	26	0	0	2,926,690	26	2,956,690	26	0	0
009 Constitutional Officers-Auditor	38,673,772	348	39,564,509	348	39,509,802	348	39,702,454	348	39,702,454	348	0	0	39,753,980	348	39,753,980	348	0	0
122 Unclaimed Property	1,122,137	10	1,434,641	10	1,430,792	10	1,418,390	10	1,453,492	10	0	0	1,418,390	10	1,453,492	10	0	0
123 CountyTreasurers Continuing Education	41,016	0	60,000	0	60,000	0	60,000	0	60,000	0	0	0	60,000	0	60,000	0	0	0
1EW Court Reporters-Circuit Court	9,277,275	122	9,884,672	122	9,884,672	122	9,927,994	122	9,927,994	122	0	0	9,927,994	122	9,927,994	122	0	0
1PD County & Circuit Clerks Continuing Education	99,946	0	120,000	0	120,000	0	120,000	0	120,000	0	0	0	120,000	0	120,000	0	0	0
1UE Juvenile Probation & Intake Officers	3,209,991	0	3,582,810	0	3,582,810	0	3,582,810	0	3,582,810	0	0	0	3,582,810	0	3,582,810	0	0	0
1UG Deputy Prosecuting Attorneys	20,117,713	245	20,192,008	245	20,192,008	245	20,315,575	245	20,315,575	245	0	0	20,315,575	245	20,315,575	245	0	0
305 Trial Court Admin Assistant	7,036,881	122	7,661,035	122	7,661,035	122	7,748,055	122	7,921,069	122	0	0	7,748,055	122	7,921,069	122	0	0
465 County Collectors Continuing Education	25,967	0	60,000	0	60,000	0	60,000	0	60,000	0	0	0	60,000	0	60,000	0	0	0
58V Drug Court Juvenile Probation & Intake Officers	590,461	13	621,443	13	621,443	13	625,012	13	625,012	13	0	0	625,012	13	625,012	13	0	0
A04 Unclaimed Property-Cash	16,694,962	0	15,777,500	0	15,777,500	0	15,777,500	0	22,777,500	0	0	0	15,777,500	0	22,777,500	0	0	0
C50 Payment-Unclaimed Mineral Proceeds	787,142	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	10,278	0	60,000	0	60,000	0	60,000	0	60,000	0	0	0	60,000	0	60,000	0	0	0
Total	100,355,975	886	104,446,852	886	104,386,171	886	104,824,980	886	112,063,096	886	0	0	104,876,506	886	112,114,622	886	0	0

Funding Sources		%		%		%		%		%		%		%		%		%	
Fund Balance	4000005	72,112,166	40.9	76,145,013	42.2			76,084,207	42.1	76,084,207	40.5	0	0.0	75,957,187	42.0	75,909,885	40.4	0	0.0
Constitutional Officers Fund	4000025	38,673,772	21.9	39,564,509	21.9			39,702,454	22.0	39,702,454	21.1	0	0.0	39,753,980	22.0	39,753,980	21.2	0	0.0
State Central Services	4000035	27,708,736	15.7	28,758,636	15.9			28,868,477	16.0	28,933,579	15.4	0	0.0	28,868,477	16.0	28,933,579	15.4	0	0.0
Cash Fund	4000045	21,414,148	12.1	18,338,000	10.2			18,338,000	10.1	25,338,000	13.5	0	0.0	18,338,000	10.1	25,338,000	13.5	0	0.0
Fees	4000245	156,148	0.1	210,000	0.1			210,000	0.1	210,000	0.1	0	0.0	210,000	0.1	210,000	0.1	0	0.0
Real Estate Transfer Tax	4000403	3,844,820	2.2	4,398,033	2.4			4,462,161	2.5	4,462,161	2.4	0	0.0	4,462,161	2.5	4,462,161	2.4	0	0.0
State Administration of Justice	4000470	12,591,198	7.1	13,116,868	7.3			13,116,868	7.3	13,116,868	7.0	0	0.0	13,116,868	7.3	13,116,868	7.0	0	0.0
Transfer to Treasury	4000680	(1,122,137)	(0.6)	0	0			0	0	0	0	0	0.0	0	0	0	0	0	0.0
Total Funds		176,500,988	100.0	180,531,059	100.0			180,782,167	100.0	187,847,269	100.0	0	0.0	180,706,673	100.0	187,724,473	100.0	0	0.0
Excess Appropriation/(Funding)		(76,145,013)		(76,084,207)				(75,957,187)		(75,784,173)		0		(75,830,167)		(75,609,851)		0	
Grand Total		100,355,975		104,446,852				104,824,980		112,063,096		0		104,876,506		112,114,622		0	

No Executive Recommendation made on this appropriation.

Variance in Fund Balance due to unfunded appropriation in FC (305) - Trial Court Admin Assistant.

Agency Position Usage Report

FY2012 - 2013						FY2013 - 2014						FY2014 - 2015					
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	
882	842	0	842	40	4.54 %	886	881	5	886	0	0.56 %	886	880	6	886	0	0.68 %

Appropriation Summary

Appropriation: 005 - Operations

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,599,506	1,682,435	1,682,435	1,699,252	1,699,252	0	1,699,252	1,699,252	0
#Positions	26	26	26	26	26	0	26	26	0
Extra Help 5010001	8,860	60,713	60,713	60,713	60,713	0	60,713	60,713	0
#Extra Help	3	3	15	15	15	0	15	15	0
Personal Services Matching 5010003	501,371	506,636	504,511	518,775	518,775	0	518,775	518,775	0
Operating Expenses 5020002	539,122	615,450	615,450	615,450	615,450	0	615,450	615,450	0
Conference & Travel Expenses 5050009	1,195	30,000	30,000	30,000	30,000	0	30,000	30,000	0
Professional Fees 5060010	0	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	18,380	30,000	30,000	0	30,000	0	0	30,000	0
Total	2,668,434	2,927,734	2,925,609	2,926,690	2,956,690	0	2,926,690	2,956,690	0
Funding Sources									
State Central Services 4000035	2,668,434	2,927,734		2,926,690	2,956,690	0	2,926,690	2,956,690	0
Total Funding	2,668,434	2,927,734		2,926,690	2,956,690	0	2,926,690	2,956,690	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	2,668,434	2,927,734		2,926,690	2,956,690	0	2,926,690	2,956,690	0

FY15 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 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		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
BL	Base Level	2,926,690	26	2,926,690	100.0	2,926,690	26	2,926,690	100.0
C01	Existing Program	30,000	0	2,956,690	101.0	30,000	0	2,956,690	101.0

Appropriation Summary

Appropriation: 009 - Constitutional Officers-Auditor

Funding Sources: MCF - Constitutional Officers Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	30,205,796	30,511,986	30,511,986	30,511,986	30,511,986	0	30,511,986	30,511,986	0
#Positions	348	348	348	348	348	0	348	348	0
Personal Services Matching 5010003	8,090,290	8,275,523	8,220,816	8,413,468	8,413,468	0	8,464,994	8,464,994	0
Travel Expense Reimbursement 5900046	22,994	27,000	27,000	27,000	27,000	0	27,000	27,000	0
Special/Recalled Circuit Judges 5900049	124,036	350,000	350,000	350,000	350,000	0	350,000	350,000	0
Trial Judges Expenses 5900050	230,656	400,000	400,000	400,000	400,000	0	400,000	400,000	0
Total	38,673,772	39,564,509	39,509,802	39,702,454	39,702,454	0	39,753,980	39,753,980	0
Funding Sources									
Constitutional Officers Fund 4000025	38,673,772	39,564,509		39,702,454	39,702,454	0	39,753,980	39,753,980	0
Total Funding	38,673,772	39,564,509		39,702,454	39,702,454	0	39,753,980	39,753,980	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	38,673,772	39,564,509		39,702,454	39,702,454	0	39,753,980	39,753,980	0

FY15 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2013-2015 Biennium.

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	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	495,095	601,943	600,813	607,957	618,059	0	607,957	618,059	0
#Positions	10	10	10	10	10	0	10	10	0
Personal Services Matching 5010003	148,875	184,698	181,979	187,433	187,433	0	187,433	187,433	0
Operating Expenses 5020002	457,230	491,500	491,500	491,500	591,500	0	491,500	591,500	0
Conference & Travel Expenses 5050009	10,937	11,500	11,500	11,500	11,500	0	11,500	11,500	0
Professional Fees 5060010	0	120,000	120,000	120,000	20,000	0	120,000	20,000	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	10,000	25,000	25,000	0	25,000	0	0	25,000	0
Total	1,122,137	1,434,641	1,430,792	1,418,390	1,453,492	0	1,418,390	1,453,492	0
Funding Sources									
State Central Services 4000035	1,122,137	1,434,641		1,418,390	1,453,492	0	1,418,390	1,453,492	0
Total Funding	1,122,137	1,434,641		1,418,390	1,453,492	0	1,418,390	1,453,492	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	1,122,137	1,434,641		1,418,390	1,453,492	0	1,418,390	1,453,492	0

FY15 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2013-2015 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		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
BL	Base Level	1,418,390	10	1,418,390	100.0	1,418,390	10	1,418,390	100.0
C01	Existing Program	125,000	0	1,543,390	108.8	125,000	0	1,543,390	108.8
C03	Discontinue Program	(100,000)	0	1,443,390	101.8	(100,000)	0	1,443,390	101.8
C14	Title Change	0	0	1,443,390	101.8	0	0	1,443,390	101.8
C15	Ex Salary Increase	10,102	0	1,453,492	102.5	10,102	0	1,453,492	102.5

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	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	41,016	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Total	41,016	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Funding Sources									
Fund Balance 4000005	19,484	30,968		20,968	20,968	0	10,968	10,968	0
Fees 4000245	52,500	50,000		50,000	50,000	0	50,000	50,000	0
Total Funding	71,984	80,968		70,968	70,968	0	60,968	60,968	0
Excess Appropriation/(Funding)	(30,968)	(20,968)		(10,968)	(10,968)	0	(968)	(968)	0
Grand Total	41,016	60,000		60,000	60,000	0	60,000	60,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1EW - Court Reporters-Circuit Court

Funding Sources: MCR - Court Reporters Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	6,363,461	6,518,781	6,518,781	6,518,781	6,518,781	0	6,518,781	6,518,781	0
#Positions		122	122	122	122	122	0	122	122	0
Personal Services Matching	5010003	2,087,944	2,040,891	2,040,891	2,084,213	2,084,213	0	2,084,213	2,084,213	0
Expense Allowance	5900046	245,433	400,000	400,000	400,000	400,000	0	400,000	400,000	0
Indigent Transcripts	5900047	364,662	600,000	600,000	600,000	600,000	0	600,000	600,000	0
Court Reporter Substitutes	5900048	215,775	325,000	325,000	325,000	325,000	0	325,000	325,000	0
Total		9,277,275	9,884,672	9,884,672	9,927,994	9,927,994	0	9,927,994	9,927,994	0
Funding Sources										
Fund Balance	4000005	2,627	20,806		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	3,739,621	4,308,033		4,372,161	4,372,161	0	4,372,161	4,372,161	0
State Administration of Justice	4000470	5,555,833	5,555,833		5,555,833	5,555,833	0	5,555,833	5,555,833	0
Total Funding		9,298,081	9,884,672		9,927,994	9,927,994	0	9,927,994	9,927,994	0
Excess Appropriation/(Funding)		(20,806)	0		0	0	0	0	0	0
Grand Total		9,277,275	9,884,672		9,927,994	9,927,994	0	9,927,994	9,927,994	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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Expenses for County Clerks 5900046	50,970	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Expenses for Circuit Clerks 5900047	48,976	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Total	99,946	120,000	120,000	120,000	120,000	0	120,000	120,000	0
Funding Sources									
Fund Balance 4000005	85,408	90,661		60,661	60,661	0	30,661	30,661	0
Real Estate Transfer Tax 4000403	105,199	90,000		90,000	90,000	0	90,000	90,000	0
Total Funding	190,607	180,661		150,661	150,661	0	120,661	120,661	0
Excess Appropriation/(Funding)	(90,661)	(60,661)		(30,661)	(30,661)	0	(661)	(661)	0
Grand Total	99,946	120,000		120,000	120,000	0	120,000	120,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1UE - Juvenile Probation & Intake Officers

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Juvenile Prob & Intake Officers 5900046	3,209,991	3,582,810	3,582,810	3,582,810	3,582,810	0	3,582,810	3,582,810	0
Total	3,209,991	3,582,810	3,582,810	3,582,810	3,582,810	0	3,582,810	3,582,810	0
Funding Sources									
State Central Services 4000035	3,209,991	3,582,810		3,582,810	3,582,810	0	3,582,810	3,582,810	0
Total Funding	3,209,991	3,582,810		3,582,810	3,582,810	0	3,582,810	3,582,810	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	3,209,991	3,582,810		3,582,810	3,582,810	0	3,582,810	3,582,810	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			2015-2016			2016-2017		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	15,414,509	15,567,141	15,567,141	15,567,141	15,567,141	0	15,567,141	15,567,141	0
#Positions	245	245	245	245	245	0	245	245	0
Personal Services Matching 5010003	4,698,404	4,620,067	4,620,067	4,743,634	4,743,634	0	4,743,634	4,743,634	0
Special Deputy Exp Allowance 5900046	4,800	4,800	4,800	4,800	4,800	0	4,800	4,800	0
Total	20,117,713	20,192,008	20,192,008	20,315,575	20,315,575	0	20,315,575	20,315,575	0
Funding Sources									
State Central Services 4000035	20,117,713	20,192,008		20,315,575	20,315,575	0	20,315,575	20,315,575	0
Total Funding	20,117,713	20,192,008		20,315,575	20,315,575	0	20,315,575	20,315,575	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	20,117,713	20,192,008		20,315,575	20,315,575	0	20,315,575	20,315,575	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 305 - Trial Court Admin Assistant
Funding Sources: MMD - Trial Court Administrative Assistant Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	5,187,478	5,535,479	5,535,479	5,535,479	5,708,493	0	5,535,479	5,708,493	0
#Positions		122	122	122	122	122	0	122	122	0
Personal Services Matching	5010003	1,781,528	1,775,556	1,775,556	1,862,576	1,862,576	0	1,862,576	1,862,576	0
Operating Expenses	5020002	20,059	225,000	225,000	225,000	225,000	0	225,000	225,000	0
Trial Court Staff Substitutes	5900046	47,816	125,000	125,000	125,000	125,000	0	125,000	125,000	0
Total		7,036,881	7,661,035	7,661,035	7,748,055	7,921,069	0	7,748,055	7,921,069	0
Funding Sources										
Fund Balance	4000005	82,733	134,322		134,322	134,322	0	47,302	0	0
Fees	4000245	53,105	100,000		100,000	100,000	0	100,000	100,000	0
State Administration of Justice	4000470	7,035,365	7,561,035		7,561,035	7,561,035	0	7,561,035	7,561,035	0
Total Funding		7,171,203	7,795,357		7,795,357	7,795,357	0	7,708,337	7,661,035	0
Excess Appropriation/(Funding)		(134,322)	(134,322)		(47,302)	125,712	0	39,718	260,034	0
Grand Total		7,036,881	7,661,035		7,748,055	7,921,069	0	7,748,055	7,921,069	0

No Executive Recommendation made on this appropriation.

Change Level by Appropriation

Appropriation: 305 - Trial Court Admin Assistant
Funding Sources: MMD - Trial Court Administrative Assistant Fund

Agency Request

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
BL	Base Level	7,748,055	122	7,748,055	100.0	7,748,055	122	7,748,055	100.0
C10	Reclass	173,014	0	7,921,069	102.2	173,014	0	7,921,069	102.2

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	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	25,967	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Total	25,967	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Funding Sources									
Fund Balance 4000005	48,884	73,460		73,460	73,460	0	73,460	73,460	0
Fees 4000245	50,543	60,000		60,000	60,000	0	60,000	60,000	0
Total Funding	99,427	133,460		133,460	133,460	0	133,460	133,460	0
Excess Appropriation/(Funding)	(73,460)	(73,460)		(73,460)	(73,460)	0	(73,460)	(73,460)	0
Grand Total	25,967	60,000		60,000	60,000	0	60,000	60,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 58V - Drug Court Juvenile Probation & Intake Officers

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	429,186	456,579	456,579	456,579	456,579	0	456,579	456,579	0
#Positions		13	13	13	13	13	0	13	13	0
Personal Services Matching	5010003	161,275	164,864	164,864	168,433	168,433	0	168,433	168,433	0
Total		590,461	621,443	621,443	625,012	625,012	0	625,012	625,012	0
Funding Sources										
State Central Services	4000035	590,461	621,443		625,012	625,012	0	625,012	625,012	0
Total Funding		590,461	621,443		625,012	625,012	0	625,012	625,012	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		590,461	621,443		625,012	625,012	0	625,012	625,012	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			2015-2016			2016-2017		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	1,982	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Claims	5110015	16,692,980	15,775,000	15,775,000	15,775,000	22,775,000	0	15,775,000	22,775,000	0
Total		16,694,962	15,777,500	15,777,500	15,777,500	22,777,500	0	15,777,500	22,777,500	0
Funding Sources										
Fund Balance	4000005	69,408,577	72,518,668		72,518,668	72,518,668	0	72,518,668	72,518,668	0
Cash Fund	4000045	20,927,190	15,777,500		15,777,500	22,777,500	0	15,777,500	22,777,500	0
Transfer to Treasury	4000680	(1,122,137)	0		0	0	0	0	0	0
Total Funding		89,213,630	88,296,168		88,296,168	95,296,168	0	88,296,168	95,296,168	0
Excess Appropriation/(Funding)		(72,518,668)	(72,518,668)		(72,518,668)	(72,518,668)	0	(72,518,668)	(72,518,668)	0
Grand Total		16,694,962	15,777,500		15,777,500	22,777,500	0	15,777,500	22,777,500	0

No Executive Recommendation made on this appropriation.

Transfer to Treasury pursuant to A.C.A. §18-28-213(b) for reimbursement of State Central Services fund for expenses related to the administration of the Unclaimed Property Proceeds Tax Fund.

Change Level by Appropriation

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

Agency Request

Change Level		2015-2016	Pos	Cumulative	% of BL	2016-2017	Pos	Cumulative	% of BL
BL	Base Level	15,777,500	0	15,777,500	100.0	15,777,500	0	15,777,500	100.0
C01	Existing Program	7,000,000	0	22,777,500	144.4	7,000,000	0	22,777,500	144.4

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		
		2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	2015-2016			2016-2017		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	0	500	500	500	500	0	500	500	0
Claims	5110015	787,142	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000	2,500,000	0
Total		787,142	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	2,464,453	3,233,906		3,233,906	3,233,906	0	3,233,906	3,233,906	0
Cash Fund	4000045	1,556,595	2,500,500		2,500,500	2,500,500	0	2,500,500	2,500,500	0
Total Funding		4,021,048	5,734,406		5,734,406	5,734,406	0	5,734,406	5,734,406	0
Excess Appropriation/(Funding)		(3,233,906)	(3,233,906)		(3,233,906)	(3,233,906)	0	(3,233,906)	(3,233,906)	0
Grand Total		787,142	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			2015-2016			2016-2017		
	2013-2014 Actual	2014-2015 Budget	2014-2015 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
County Coroners Education Expe 5900046	10,278	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Total	10,278	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Funding Sources									
Fund Balance 4000005	0	42,222		42,222	42,222	0	42,222	42,222	0
Cash Fund 4000045	52,500	60,000		60,000	60,000	0	60,000	60,000	0
Total Funding	52,500	102,222		102,222	102,222	0	102,222	102,222	0
Excess Appropriation/(Funding)	(42,222)	(42,222)		(42,222)	(42,222)	0	(42,222)	(42,222)	0
Grand Total	10,278	60,000		60,000	60,000	0	60,000	60,000	0

No Executive Recommendation made on this appropriation.