

AUDITOR OF STATE

Enabling Laws

Act 228 of 2007
Act 95 of 2007
Act 767 of 2007
Act 701 of 2007
Act 481 of 2007
Act 482 of 2007
Act 408 of 2007
Act 409 of 2007
Act 253 of 2007
Act 3 of 2007
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.

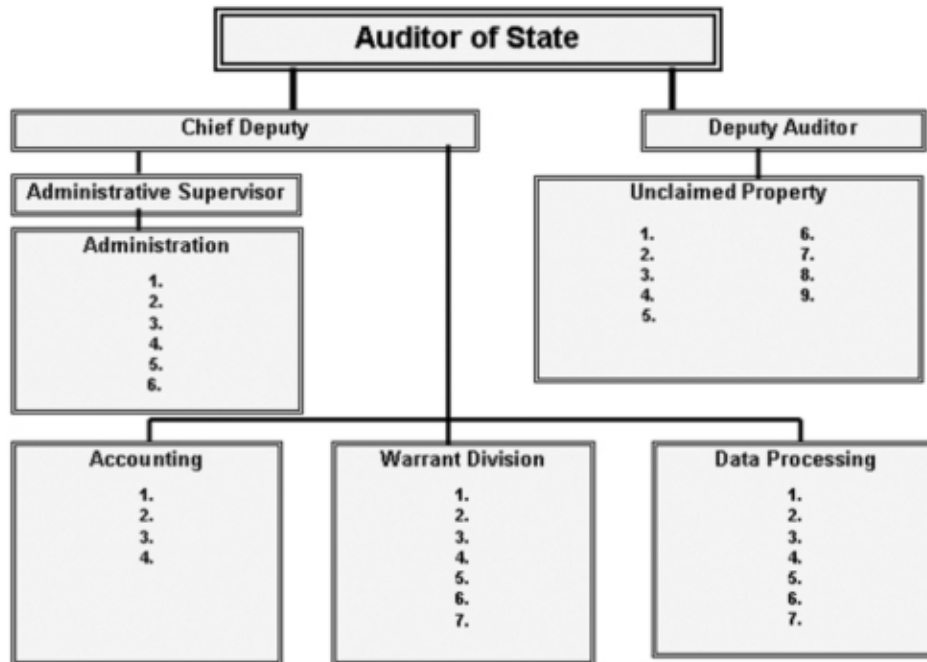
The Auditor of State is the administrator of Act 850 of 1999 (A.C.A. §18-28-201 et seq. as amended) known as the Unclaimed Property Act. During fiscal year ending June 30, 2007, the Auditor of State collected approximately \$16.5 million from holders, returned approximately \$5.5 million to the citizens of Arkansas. In March 2007, the Auditor transferred \$2,000,000 from the trust fund to the General Revenue Fund per Act 2315 of 2005; reimbursed the cost of administering the Act by depositing FY07 operating costs of \$784,548.99 into the State Central Services Fund; and \$76,766.03 to the counties pursuant to Code 18-28-213. In addition, the Auditor transferred \$937,500.00 from the Mineral Proceeds Trust Fund to the County Aid Fund for equal distribution to the counties.

In fiscal year 2007, the Auditor of State produced, audited and issued to State Agencies 2,865,790 state warrants totaling over \$13.8 billion dollars.

The Auditor of State is the disbursing officer for salaries and expenses for House of Representatives Members, Senate Members, Constitutional Officers, Supreme Court Justices, Appellate Court Justices, Circuit and Chancery Judges, Special and Recalled Judges, Prosecuting Attorneys, Deputy Prosecuting Attorneys, Special Deputy Prosecuting Attorney, Post Adjudicate Deputy Prosecuting Attorney, Court Reporters and Substitute Court Reporters, and the Trial Court Administrative Assistants and their Substitutes. Beginning January 2008, the Auditor of State added to their disbursing officer list the District Judges. The Auditor of State processes and maintains all payroll accounting, insurance, retirement, and expenses for those twelve departments which include over 950 individuals. This

disbursement is in excess of \$84 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

AUDITOR OF STATE (005)

Listed below are the main points of our proposed budget for the biennium 2009-2011:

1. Base Level salaries for unclassified positions reflect Cost of Living Allowance adjustments of 5% in FY10 and a 2.3% in FY11. The Base Level request for Regular Salaries may include Career Service payments for eligible employees.
2. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.
3. In addition, we are requesting that our Administration Supervisor position be renamed DP Programmer, and that position be increased to equal the salary of our DP Mgr/Analyst position. This increase request will be offset by a request to downgrade one Clerical Tech III position to a Clerical Tech I position.
4. Extra Help positions and salaries are to remain constant.
5. We are requesting that our Operating Expenses, Conference and Travel Expenses, Professional Fees as well as Capital Outlay remain constant.
6. Bankhead-Jones federal grant is to remain constant. As in the past, if federal funding is not

- forthcoming the appropriation will be deferred (046).
7. We are requesting that the appropriation for Federal Turn Back for Roads remain constant and as unfunded appropriation (072). We will defer this amount until funding becomes available and appropriation is necessary to repay the counties for government usage.
 8. County and Circuit Continuing Education Board appropriation is to remain constant and split between County and Circuit Clerks (1PD).
 9. County Treasurers Continuing Education Board appropriation is to remain constant (123).
 10. County Collectors Continuing Education Board appropriation is to remain constant (465).

GENERAL APPROPRIATION REQUEST (009)

Listed below are the main points of our proposed budget for the 2009-2011 biennium:

1. We are requesting a 3.85% increase 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. Last August the Arkansas Supreme Court, at the request of the Arkansas Judicial Council, appointed the Arkansas Judicial Compensation Committee to provide an independent study and review of the current level of judicial compensation. The Committee met only once before the drastic down turn in the national and state economy. It is anticipated that the Committee will meet again before the end of the calendar year. The final recommendation and advice of the Committee will be forwarded to the General Assembly as soon as it is completed.
2. We are requesting a 15% salary increase for the elected Prosecuting Attorneys - Division A and Division B for the first year of the biennium and a 2.3% increase for the second year of the biennium.
3. In addition, we are requesting a 3.85% increase in salaries for the Members of the General Assembly and all Executive Department Officials for both years of the biennium pursuant to Amendment 70, Section 3 to the Arkansas Constitution.
4. We are requesting an increase in Personal Services Matching based on the salary increase request.
5. We are requesting an increase from \$350,000 to \$400,000 for on assignment expenses and travel expenses for the Circuit Judges and Special Judges due to the increase in State mileage reimbursement.
6. The appropriation for Special and Recalled Judges is to remain constant.

UNCLAIMED PROPERTY (122)

1. Base Level salaries for unclassified positions reflect Cost of Living Allowance adjustments of 5% in FY10 and a 2.3% in FY11. The Base Level request for Regular Salaries may include Career Service payments for eligible employees.
2. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.
3. We are requesting that Operating Expenses, Capital Outlay, Professional Fees and Conference and Travel Expenses remain constant.
4. The appropriation for Payment of Claims for both Unclaimed Property (C50) and Mineral Proceeds (A04) as well as Payment of Claims-Miscellaneous Revolving (264) are to remain constant.

JUDICIAL COURT REPORTERS (1EW)

1. Base Level salaries for classified positions adhere to the guidelines of the Pay Plan Study. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include Career Service payments for eligible employees.
2. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.
3. We are requesting a \$50,000 increase in appropriation for indigent transcripts each year of the biennium.
4. We are requesting an increase of \$50,000 for Substitute Court Reporters due to the increase in the number of requests for substitutes.
5. We are requesting an increase of \$100,000 in our Expense Allowance line item for travel expenses due to the State mileage increases.

JUVENILE PROBATION AND INTAKE OFFICERS (1UE)

The Arkansas Judicial Courts are proposing an increase in the number of Juvenile Probation and Intake Officers from 231 positions to 241 positions. Therefore, we are requesting a \$150,000 increase to the appropriation to cover the maximum allowance for reimbursement of the additional salaries.

DEPUTY PROSECUTING ATTORNEYS (1UG)

1. Base Level salaries for classified positions adhere to the guidelines of the Pay Plan Study and unclassified positions reflect similar adjustments in line item salaries and position titles. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include Career Service payments for eligible employees.
2. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.
3. We are requesting the following position increases:
 - A) Deputy Pros Atty-Attorney Part Time III from 14 to 15 positions
 - B) Deputy Pros Atty-Attorney Part Time II from 5 to 9 positions
 - C) Deputy Pros Atty-Attorney from 78 to 80 positionsThis would increase the total number of positions from 235 to 242.
4. The expense allowance of the Special Deputy Prosecuting Attorney is to remain constant.

TRIAL COURT ADMINISTRATIVE ASSISTANTS (305)

1. Base Level salaries for classified positions adhere to the guidelines of the Pay Plan Study. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include Career Service payments for eligible employees.
2. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.
3. The appropriation for Substitute Trial Court Administrative Assistants will remain constant.
4. We are requesting that the appropriation for Operating Expenses remain constant.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT

AUDIT OF :

AUDITOR OF STATE

FOR THE YEAR ENDED JUNE 30, 2007

Findings	Recommendations
None	None

DIVISION OF LEGISLATIVE AUDIT

AUDIT OF :

AUDITOR OF STATE – DISBURSING OFFICER

FOR THE YEAR ENDED JUNE 30, 2007

Findings	Recommendations
None	None

DIVISION OF LEGISLATIVE AUDIT

AUDIT OF :

ARKANSAS TREASURER OF STATE
AUDITOR OF STATE
DEPARTMENT OF FINANCE AND ADMINISTRATION
FUND RECONCILIATION REPORT

FOR THE YEAR ENDED JUNE 30, 2007

Findings	Recommendations
None	None

Employment Summary - Auditor's Office

	Male	Female	Total	%
White Employees	10	13	23	85 %
Black Employees	0	4	4	15 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			4	15 %
Total Employees			27	100 %

Employment Summary - Court Reporters

	Male	Female	Total	%
White Employees	7	105	112	96 %
Black Employees	0	5	5	4 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			5	4 %
Total Employees			117	100 %

Employment Summary - Trial Court Administrative Assistants

	Male	Female	Total	%
White Employees	0	105	105	88 %
Black Employees	0	13	13	11 %
Other Racial Minorities	0	1	1	1 %
Total Minorities			14	12 %
Total Employees			119	100 %

Employment Summary - Deputy Prosecuting Attorneys

	Male	Female	Total	%
White Employees	147	83	230	98 %
Black Employees	2	2	4	2 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			4	2 %
Total Employees			234	100 %

Cash Fund Balance Description as of June 30, 2008

Fund Account	Balance	Type	Location
1100100	\$49,873,313	Checking/Certificates of Deposit	Multiple locations - see detail

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	\$2,135,253	Checking/Certificates of Deposit	Multiple locations - see detail

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 funds that have been collected and held for a full three (3) years.

Cash Fund Balance Description as of June 30, 2008

Fund Account	Balance	Type	Location
1100100	593,411.96	CD	Bank of Augusta
	1,584,103.22	CD	Bank of the Ozarks - Little Rock
	1,118,132.34	CD	Bank of Delight
	500,000.00	CD	Liberty Bank - Jonesboro
	1,108,859.78	CD	First State Bank - Lonoke
	1,050,061.46	CD	Farmers Bank & Trust - Magnolia
	1,050,154.44	CD	First National - Hot Springs
	1,524,568.30	CD	Bank of Trumann
	1,000,000.00	CD	Peoples Bank - Magnolia
	511,647.26	CD	Simmons - El Dorado
	3,025,001.35	CD	Twin City Bank - North Little Rock
	1,024,667.65	CD	Pinnacle Bank - Bentonville
	1,005,769.41	CD	First State Bank - Huntsville
	1,000,000.00	CD	Citizens Bank - Batesville
	1,012,228.49	CD	Chart Bank - Perryville
	1,000,000.00	CD	Bank of Fayetteville
	500,000.00	CD	First Security Bank - Conway
	2,000,000.00	CD	Simmons - Russellville
	1,000,000.00	CD	Horatio State Bank
	1,500,000.00	CD	1st National Bank - Walnut Ridge
	500,000.00	CD	The Peoples Bank - Magnolia
	1,000,000.00	CD	First Southern - Batesville
	1,000,000.00	CD	Bank of Bearden
	1,500,000.00	CD	Bank of England
	1,000,000.00	CD	Eudora Bank
	1,000,000.00	CD	First National Bank - Hope
	2,000,000.00	CD	Petit Jean - Morrilton
	500,000.00	CD	Piggott State Bank
	500,000.00	CD	Farmers & Merchants - Stuttgart
	500,000.00	CD	Bank of Eureka Springs
	593,411.96	CD	Bank of Augusta

Fund Account	Balance	Type	Location
1100200	512,440.34	CD	First State Bank - Lonoke
	500,000.00	CD	First Community - Batesville

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
N/A	N/A	N	N	0	N/A

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010					2010-2011						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
005 Operations	2,126,921	21	2,501,514	26	2,501,390	26	2,549,067	26	2,574,067	26	0	0	2,591,293	26	2,616,293	26	0	0
009 Constitutional Officers-Auditor	30,230,743	321	33,403,097	328	33,403,097	328	34,680,573	328	34,730,573	328	0	0	35,872,405	328	35,922,405	328	0	0
046 Bankhead Jones Grant	0	0	220,000	0	220,000	0	220,000	0	220,000	0	0	0	220,000	0	220,000	0	0	0
072 Federal Turnback for Roads	3,599,158	0	3,750,000	0	3,750,000	0	3,750,000	0	3,750,000	0	0	0	3,750,000	0	3,750,000	0	0	0
122 Unclaimed Property	868,900	8	1,101,301	9	1,098,301	9	1,102,392	9	1,172,632	9	0	0	1,116,050	9	1,186,290	9	0	0
123 CountyTreasurers Continuing Education	30,327	0	35,250	0	60,000	0	35,250	0	35,250	0	0	0	35,250	0	35,250	0	0	0
1EW Court Reporters-Circuit Court	8,126,230	118	9,086,881	121	9,086,881	121	9,252,526	121	9,452,526	121	0	0	9,411,882	121	9,611,882	121	0	0
1PD County Clerks Continuing Education	76,179	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	2,784,846	0	3,465,000	0	3,465,000	0	3,465,000	0	3,615,000	0	0	0	3,465,000	0	3,615,000	0	0	0
1UG Deputy Prosecuting Attorneys	15,743,617	233	16,968,188	235	16,968,188	235	16,640,972	235	17,184,095	242	0	0	16,986,365	235	17,541,159	242	0	0
264 Payment of Claims-Revolving	758,812	0	775,000	0	775,000	0	775,000	0	775,000	0	0	0	775,000	0	775,000	0	0	0
305 Trial Court Admin Assistant	5,774,115	120	5,778,176	118	6,065,459	121	6,002,862	118	6,483,020	121	0	0	6,126,481	118	6,609,279	121	0	0
465 County Collectors Continuing Education	37,486	0	35,250	0	60,000	0	35,250	0	35,250	0	0	0	35,250	0	35,250	0	0	0
A04 Unclaimed Property-Cash	5,437,894	0	15,002,500	0	15,002,500	0	15,002,500	0	15,002,500	0	0	0	15,002,500	0	15,002,500	0	0	0
CS0 Payment-Unclaimed Mineral Proceeds	482,351	0	1,500,500	0	1,500,500	0	1,500,500	0	1,500,500	0	0	0	1,500,500	0	1,500,500	0	0	0
Total	76,077,579	821	93,742,657	837	94,076,316	840	95,131,892	837	96,650,413	847	0	0	97,007,976	837	98,540,808	847	0	0

Funding Sources		%		%		%		%		%		%		%		%		%	
Fund Balance	4000005	33,395,849	25.6	54,567,445	37.4			52,298,062	35.5	52,298,062	35.2	0	0.0	52,027,173	34.9	52,027,173	34.6	0	0.0
Federal Revenue	4000020	3,599,158	2.8	3,970,000	2.7			3,970,000	2.7	3,970,000	2.7	0	0.0	3,970,000	2.7	3,970,000	2.6	0	0.0
Constitutional Officers Fund	4000025	30,230,743	23.1	33,403,097	22.9			34,680,573	23.6	34,730,573	23.4	0	0.0	35,872,405	24.1	35,922,405	23.9	0	0.0
State Central Services	4000035	21,524,284	16.5	24,036,003	16.5			23,757,431	16.1	24,545,794	16.5	0	0.0	24,158,708	16.2	24,958,742	16.6	0	0.0
Cash Fund	4000045	27,601,924	21.1	16,503,000	11.3			16,503,000	11.2	16,503,000	11.1	0	0.0	16,503,000	11.1	16,503,000	11.0	0	0.0
Fees	4000245	90,011	0.1	67,500	0.0			67,500	0.0	67,500	0.0	0	0.0	67,500	0.0	67,500	0.0	0	0.0
Miscellaneous Revolving	4000350	758,812	0.6	775,000	0.5			775,000	0.5	775,000	0.5	0	0.0	775,000	0.5	775,000	0.5	0	0.0
Real Estate Transfer Tax	4000403	4,108,195	3.1	3,638,937	2.5			3,518,804	2.4	3,718,804	2.5	0	0.0	3,946,049	2.6	4,146,049	2.8	0	0.0
State Administration of Justice	4000470	11,329,948	8.7	11,334,009	7.8			11,558,695	7.9	12,038,853	8.1	0	0.0	11,682,314	7.8	12,165,112	8.1	0	0.0
Transfer to County Aid	4000601	0	0.0	(2,270,014)	(1.6)			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0

Funding Sources		%		%		%		%		%		%		%		%	
Transfer to Treasury	4000680	(1,993,900)	(1.5)	0	0.0												
		0	0.0	0	0.0												
Total Funds		130,645,024	100.0	146,024,977	100.0	147,129,065	100.0	148,647,586	100.0	0	0.0	149,002,149	100.0	150,534,981	100.0	0	0.0
Excess Appropriation/(Funding)		(54,567,445)		(52,282,320)		(51,997,173)		(51,997,173)		0		(51,994,173)		(51,994,173)		0	
Grand Total		76,077,579		93,742,657		95,131,892		96,650,413		0		97,007,976		98,540,808		0	

No Executive Recommendation made on these appropriations.

The FY09 Budget amounts for Operations (005) and Unclaimed Property (122) exceeds the authorized amounts due to salary adjustments during the 2007-2009 biennium.

Variances in fund balances are due to unfunded appropriation in County and Circuit Clerks Continuing Education (1PD)

Agency Position Usage Report

FY2006 - 2007						FY2007 - 2008						FY2008 - 2009					
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			Total	Total	Total	Total			Total				
1,095	779	316	1095	0	28.86 %	1,144	859	255	1114	30	24.91 %	1,144	820	324	1144	0	28.32 %

Appropriation Summary

Appropriation: 005 - Operations
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		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,150,357	1,486,037	1,485,913	1,546,154	1,546,154	0	1,581,712	1,581,712	0
#Positions	21	26	26	26	26	0	26	26	0
Extra Help 5010001	1,380	12,713	12,713	12,713	12,713	0	12,713	12,713	0
#Extra Help	2	15	15	15	15	0	15	15	0
Personal Services Matching 5010003	336,784	411,077	411,077	423,513	423,513	0	430,181	430,181	0
Operating Expenses 5020002	516,699	534,187	534,187	534,187	534,187	0	534,187	534,187	0
Conference & Travel Expenses 5050009	5,369	30,000	30,000	30,000	30,000	0	30,000	30,000	0
Professional Fees 5060010	1,507	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	114,825	25,000	25,000	0	25,000	0	0	25,000	0
Total	2,126,921	2,501,514	2,501,390	2,549,067	2,574,067	0	2,591,293	2,616,293	0
Funding Sources									
State Central Services 4000035	2,126,921	2,501,514		2,549,067	2,574,067	0	2,591,293	2,616,293	0
Total Funding	2,126,921	2,501,514		2,549,067	2,574,067	0	2,591,293	2,616,293	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	2,126,921	2,501,514		2,549,067	2,574,067	0	2,591,293	2,616,293	0

No Executive Recommendation on this appropriation.

The FY09 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2007-2009 biennium.

FY08 Actual exceeds Authorized in Capital Outlay due to a higher Authorized appropriation in FY08.

Special Language provides carry forward of appropriation for Capital Outlay. For FY09, the amount carried forward was \$35,174.

Change Level by Appropriation

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

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	2,549,067	26	2,549,067	100.0	2,591,293	26	2,591,293	100.0
C01	Existing Program	25,000	0	2,574,067	101.0	25,000	0	2,616,293	101.0
C04	Reallocation	0	0	2,574,067	101.0	0	0	2,616,293	101.0

Appropriation Summary

Appropriation: 009 - Constitutional Officers-Auditor

Funding Sources: MCF - Constitutional Officers Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	23,945,018	26,159,874	26,159,874	27,509,936	27,509,936	0	28,513,956	28,513,956	0
#Positions		321	328	328	328	328	0	328	328	0
Personal Services Matching	5010003	5,747,363	6,543,223	6,543,223	6,470,637	6,470,637	0	6,658,449	6,658,449	0
Special/Recalled Circuit Judges	5900049	254,038	350,000	350,000	350,000	400,000	0	350,000	400,000	0
Trial Judges Expenses	5900050	284,324	350,000	350,000	350,000	350,000	0	350,000	350,000	0
Total		30,230,743	33,403,097	33,403,097	34,680,573	34,730,573	0	35,872,405	35,922,405	0
Funding Sources										
Constitutional Officers Fund	4000025	30,230,743	33,403,097		34,680,573	34,730,573	0	35,872,405	35,922,405	0
Total Funding		30,230,743	33,403,097		34,680,573	34,730,573	0	35,872,405	35,922,405	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		30,230,743	33,403,097		34,680,573	34,730,573	0	35,872,405	35,922,405	0

No Executive Recommendation on this appropriation.

Change Level by Appropriation

Appropriation: 009 - Constitutional Officers-Auditor

Funding Sources: MCF - Constitutional Officers Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	34,680,573	328	34,680,573	100.0	35,872,405	328	35,872,405	100.0
C01	Existing Program	50,000	0	34,730,573	100.1	50,000	0	35,922,405	100.1

Appropriation Summary

Appropriation: 046 - Bankhead Jones Grant

Funding Sources: FZB - Bankhead Jones Federal

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2009-2010			2010-2011		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid 5100004	0	220,000	220,000	220,000	220,000	0	220,000	220,000	0
Total	0	220,000	220,000	220,000	220,000	0	220,000	220,000	0
Funding Sources									
Federal Revenue 4000020	0	220,000		220,000	220,000	0	220,000	220,000	0
Total Funding	0	220,000		220,000	220,000	0	220,000	220,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	0	220,000		220,000	220,000	0	220,000	220,000	0

No Executive Recommendation on this appropriation.

Appropriation Summary

Appropriation: 072 - Federal Turnback for Roads

Funding Sources: FZF - Federal Turnback

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid	5100004	3,599,158	3,750,000	3,750,000	3,750,000	3,750,000	0	3,750,000	3,750,000	0
Total		3,599,158	3,750,000	3,750,000	3,750,000	3,750,000	0	3,750,000	3,750,000	0
Funding Sources										
Federal Revenue	4000020	3,599,158	3,750,000		3,750,000	3,750,000	0	3,750,000	3,750,000	0
Total Funding		3,599,158	3,750,000		3,750,000	3,750,000	0	3,750,000	3,750,000	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		3,599,158	3,750,000		3,750,000	3,750,000	0	3,750,000	3,750,000	0

No Executive Recommendation on this appropriation.

Appropriation Summary

Appropriation: 122 - Unclaimed Property

Funding Sources: HSC - State Central Services Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	388,699	479,386	476,386	500,207	500,207	0	511,711	511,711	0
#Positions		8	9	9	9	9	0	9	9	0
Personal Services Matching	5010003	116,448	134,269	134,269	139,539	139,539	0	141,693	141,693	0
Operating Expenses	5020002	332,569	431,146	431,146	431,146	476,386	0	431,146	476,386	0
Conference & Travel Expenses	5050009	5,916	11,500	11,500	11,500	11,500	0	11,500	11,500	0
Professional Fees	5060010	5,268	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	20,000	25,000	25,000	0	25,000	0	0	25,000	0
Total		868,900	1,101,301	1,098,301	1,102,392	1,172,632	0	1,116,050	1,186,290	0
Funding Sources										
State Central Services	4000035	868,900	1,101,301		1,102,392	1,172,632	0	1,116,050	1,186,290	0
Total Funding		868,900	1,101,301		1,102,392	1,172,632	0	1,116,050	1,186,290	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		868,900	1,101,301		1,102,392	1,172,632	0	1,116,050	1,186,290	0

No Executive Recommendation on this appropriation.

The FY09 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2007-2009 biennium.

Change Level by Appropriation

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

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	1,102,392	9	1,102,392	100.0	1,116,050	9	1,116,050	100.0
C01	Existing Program	70,240	0	1,172,632	106.4	70,240	0	1,186,290	106.3
C04	Reallocation	0	0	1,172,632	106.4	0	0	1,186,290	106.3

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	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	30,327	35,250	60,000	35,250	35,250	0	35,250	35,250	0
Total	30,327	35,250	60,000	35,250	35,250	0	35,250	35,250	0
Funding Sources									
Fund Balance 4000005	2,405	17,078		15,578	15,578	0	14,078	14,078	0
Fees 4000245	45,000	33,750		33,750	33,750	0	33,750	33,750	0
Total Funding	47,405	50,828		49,328	49,328	0	47,828	47,828	0
Excess Appropriation/(Funding)	(17,078)	(15,578)		(14,078)	(14,078)	0	(12,578)	(12,578)	0
Grand Total	30,327	35,250		35,250	35,250	0	35,250	35,250	0

No Executive Recommendation on this appropriation.

Change Level by Appropriation

Appropriation: 123 - CountyTreasurers Continuing Education
Funding Sources: TCE - County Treasurers Continuing Education Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	35,250	0	35,250	100.0	35,250	0	35,250	100.0
C04	Reallocation	0	0	35,250	100.0	0	0	35,250	100.0

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			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	5,466,770	6,197,397	6,197,397	6,326,167	6,326,167	0	6,460,396	6,460,396	0
#Positions		118	121	121	121	121	0	121	121	0
Personal Services Matching	5010003	1,586,308	1,764,484	1,764,484	1,801,359	1,801,359	0	1,826,486	1,826,486	0
Expense Allowance	5900046	280,925	300,000	300,000	300,000	400,000	0	300,000	400,000	0
Indigent Transcripts	5900047	502,514	550,000	550,000	550,000	600,000	0	550,000	600,000	0
Court Reporter Substitutes	5900048	289,713	275,000	275,000	275,000	325,000	0	275,000	325,000	0
Total		8,126,230	9,086,881	9,086,881	9,252,526	9,452,526	0	9,411,882	9,611,882	0
Funding Sources										
Fund Balance	4000005	1,072,216	2,520,014		267,889	267,889	0	0	0	0
Real Estate Transfer Tax	4000403	4,018,195	3,548,937		3,428,804	3,628,804	0	3,856,049	4,056,049	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
Transfer to County Aid	4000601	0	(2,270,014)		0	0	0	0	0	0
Total Funding		10,646,244	9,354,770		9,252,526	9,452,526	0	9,411,882	9,611,882	0
Excess Appropriation/(Funding)		(2,520,014)	(267,889)		0	0	0	0	0	0
Grand Total		8,126,230	9,086,881		9,252,526	9,452,526	0	9,411,882	9,611,882	0

No Executive Recommendation on this appropriation.

The FY09 Budget amount in Court Reporter Substitutes exceeds the authorized amount due to salary adjustments during the 2007-2009 biennium.

In FY09, a balance of \$2,270,014 was transferred from the Court Reporters Fund to the County Aid Fund due to an error resulting in a fund balance in excess of what was required to satisfy the obligations of the fund. (A.C.A. § 26-60-112(b)(2)(B)).

Change Level by Appropriation

Appropriation: 1EW - Court Reporters-Circuit Court

Funding Sources: MCR - Court Reporters Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	9,252,526	121	9,252,526	100.0	9,411,882	121	9,411,882	100.0
C01	Existing Program	200,000	0	9,452,526	102.2	200,000	0	9,611,882	102.1

Appropriation Summary

Appropriation: 1PD - County Clerks Continuing Education

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

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2009-2010			2010-2011		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Expenses for County Clerk 5900046	37,264	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Expenses for Circuit Clerks 5900047	38,915	60,000	60,000	60,000	60,000	0	60,000	60,000	0
Total	76,179	120,000	120,000	120,000	120,000	0	120,000	120,000	0
Funding Sources									
Fund Balance 4000005	437	14,258		0	0	0	0	0	0
Real Estate Transfer Tax 4000403	90,000	90,000		90,000	90,000	0	90,000	90,000	0
Total Funding	90,437	104,258		90,000	90,000	0	90,000	90,000	0
Excess Appropriation/(Funding)	(14,258)	15,742		30,000	30,000	0	30,000	30,000	0
Grand Total	76,179	120,000		120,000	120,000	0	120,000	120,000	0

No Executive Recommendation on this appropriation.

Appropriation Summary

Appropriation: 1UE - Juvenile Probation & Intake Officers

Funding Sources: HSC - State Central Services Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2009-2010			2010-2011		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Juvenile Prob & Intake Officers 5900046	2,784,846	3,465,000	3,465,000	3,465,000	3,615,000	0	3,465,000	3,615,000	0
Total	2,784,846	3,465,000	3,465,000	3,465,000	3,615,000	0	3,465,000	3,615,000	0
Funding Sources									
State Central Services 4000035	2,784,846	3,465,000		3,465,000	3,615,000	0	3,465,000	3,615,000	0
Total Funding	2,784,846	3,465,000		3,465,000	3,615,000	0	3,465,000	3,615,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	2,784,846	3,465,000		3,465,000	3,615,000	0	3,465,000	3,615,000	0

No Executive Recommendation on this appropriation.

Change Level by Appropriation

Appropriation: 1UE - Juvenile Probation & Intake Officers

Funding Sources: HSC - State Central Services Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	3,465,000	0	3,465,000	100.0	3,465,000	0	3,465,000	100.0
C01	Existing Program	150,000	0	3,615,000	104.3	150,000	0	3,615,000	104.3

Appropriation Summary

Appropriation: 1UG - Deputy Prosecuting Attorneys

Funding Sources: HSC - State Central Services Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	12,296,786	13,025,683	13,025,683	13,003,430	13,430,842	0	13,294,361	13,731,604	0
#Positions		233	235	235	235	242	0	235	242	0
Personal Services Matching	5010003	3,442,031	3,937,705	3,937,705	3,632,742	3,748,453	0	3,687,204	3,804,755	0
Special Deputy Exp Allowance	5900046	4,800	4,800	4,800	4,800	4,800	0	4,800	4,800	0
Total		15,743,617	16,968,188	16,968,188	16,640,972	17,184,095	0	16,986,365	17,541,159	0
Funding Sources										
State Central Services	4000035	15,743,617	16,968,188		16,640,972	17,184,095	0	16,986,365	17,541,159	0
Total Funding		15,743,617	16,968,188		16,640,972	17,184,095	0	16,986,365	17,541,159	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		15,743,617	16,968,188		16,640,972	17,184,095	0	16,986,365	17,541,159	0

No Executive Recommendation on this appropriation.

Change Level by Appropriation

Appropriation: 1UG - Deputy Prosecuting Attorneys

Funding Sources: HSC - State Central Services Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	16,640,972	235	16,640,972	100.0	16,986,365	235	16,986,365	100.0
C01	Existing Program	543,123	7	17,184,095	103.3	554,794	7	17,541,159	103.3

Appropriation Summary

Appropriation: 264 - Payment of Claims-Revolving

Funding Sources: MTA - Miscellaneous Revolving Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Claims 5110015	758,812	775,000	775,000	775,000	775,000	0	775,000	775,000	0
Total	758,812	775,000	775,000	775,000	775,000	0	775,000	775,000	0
Funding Sources									
Miscellaneous Revolving 4000350	758,812	775,000		775,000	775,000	0	775,000	775,000	0
Total Funding	758,812	775,000		775,000	775,000	0	775,000	775,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	758,812	775,000		775,000	775,000	0	775,000	775,000	0

No Executive Recommendation on this appropriation.

Appropriation Summary

Appropriation: 305 - Trial Court Admin Assistant
Funding Sources: TAJ - State Administration of Justice Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries	5010000	4,295,154	4,450,828	4,332,472	4,549,412	4,646,159	0	4,653,538	4,752,508	0
#Positions		120	118	121	118	121	0	118	121	0
Personal Services Matching	5010003	1,364,861	1,327,348	1,382,987	1,453,450	1,486,861	0	1,472,943	1,506,771	0
Operating Expenses	5020002	25,569	0	225,000	0	225,000	0	0	225,000	0
Trial Court Staff Substitutes	5900046	88,531	0	125,000	0	125,000	0	0	125,000	0
Total		5,774,115	5,778,176	6,065,459	6,002,862	6,483,020	0	6,126,481	6,609,279	0
Funding Sources										
State Administration of Justice	4000470	5,774,115	5,778,176		6,002,862	6,483,020	0	6,126,481	6,609,279	0
Total Funding		5,774,115	5,778,176		6,002,862	6,483,020	0	6,126,481	6,609,279	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		5,774,115	5,778,176		6,002,862	6,483,020	0	6,126,481	6,609,279	0

No Executive Recommendation on this appropriation.

The FY09 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2007-2009 biennium.

Change Level by Appropriation

Appropriation: 305 - Trial Court Admin Assistant
Funding Sources: TAJ - State Administration of Justice Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	6,002,862	118	6,002,862	100.0	6,126,481	118	6,126,481	100.0
C01	Existing Program	350,000	0	6,352,862	105.8	350,000	0	6,476,481	105.7
C06	Restore Position/Approp	130,158	3	6,483,020	108.0	132,798	3	6,609,279	107.9

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	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	37,486	35,250	60,000	35,250	35,250	0	35,250	35,250	0
Total	37,486	35,250	60,000	35,250	35,250	0	35,250	35,250	0
Funding Sources									
Fund Balance 4000005	4	7,529		6,029	6,029	0	4,529	4,529	0
Fees 4000245	45,011	33,750		33,750	33,750	0	33,750	33,750	0
Total Funding	45,015	41,279		39,779	39,779	0	38,279	38,279	0
Excess Appropriation/(Funding)	(7,529)	(6,029)		(4,529)	(4,529)	0	(3,029)	(3,029)	0
Grand Total	37,486	35,250		35,250	35,250	0	35,250	35,250	0

No Executive Recommendation on this appropriation.

Change Level by Appropriation

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

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	35,250	0	35,250	100.0	35,250	0	35,250	100.0
C04	Reallocation	0	0	35,250	100.0	0	0	35,250	100.0

Appropriation Summary

Appropriation: A04 - Unclaimed Property-Cash

Funding Sources: 110 - State Auditor Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	1,945	2,500	2,500	2,500	2,500	0	2,500	2,500	0
Claims	5110015	5,435,949	15,000,000	15,000,000	15,000,000	15,000,000	0	15,000,000	15,000,000	0
Total		5,437,894	15,002,500	15,002,500	15,002,500	15,002,500	0	15,002,500	15,002,500	0
Funding Sources										
Fund Balance	4000005	30,798,026	49,873,313		49,873,313	49,873,313	0	49,873,313	49,873,313	0
Cash Fund	4000045	25,382,081	15,002,500		15,002,500	15,002,500	0	15,002,500	15,002,500	0
Transfer to Treasury	4000680	(868,900)	0		0	0	0	0	0	0
Total Funding		55,311,207	64,875,813		64,875,813	64,875,813	0	64,875,813	64,875,813	0
Excess Appropriation/(Funding)		(49,873,313)	(49,873,313)		(49,873,313)	(49,873,313)	0	(49,873,313)	(49,873,313)	0
Grand Total		5,437,894	15,002,500		15,002,500	15,002,500	0	15,002,500	15,002,500	0

No Executive Recommendation on this appropriation.

Ending fund balance for FY09 is overstated due to the fund transfer to Treasury for Unclaimed Property held for 3 years pursuant to A.C.A. §18-28-213.

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		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	0	500	500	500	500	0	500	500	0
Claims	5110015	482,351	1,500,000	1,500,000	1,500,000	1,500,000	0	1,500,000	1,500,000	0
Total		482,351	1,500,500	1,500,500	1,500,500	1,500,500	0	1,500,500	1,500,500	0
Funding Sources										
Fund Balance	4000005	1,522,761	2,135,253		2,135,253	2,135,253	0	2,135,253	2,135,253	0
Cash Fund	4000045	2,219,843	1,500,500		1,500,500	1,500,500	0	1,500,500	1,500,500	0
Transfer to Treasury	4000680	(1,125,000)	0		0	0	0	0	0	0
Total Funding		2,617,604	3,635,753		3,635,753	3,635,753	0	3,635,753	3,635,753	0
Excess Appropriation/(Funding)		(2,135,253)	(2,135,253)		(2,135,253)	(2,135,253)	0	(2,135,253)	(2,135,253)	0
Grand Total		482,351	1,500,500		1,500,500	1,500,500	0	1,500,500	1,500,500	0

No Executive Recommendation on this appropriation.

Ending fund balance for FY09 is overstated due to the fund transfer to Treasury for Mineral Proceeds held pursuant to A.C.A. §18-28-403.