

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

The Tobacco Control Board is receiving Master Tobacco Settlement Monies from the Department of Health for the performance of Sales to Minors Compliance Checks, and for the enforcement of any violations regarding those checks. Supplemental positions for the additional staff were approved on September 25, 2001 and are requested as permanent positions.

Requests are made for reclassification of existing positions from Grade 99 to Graded positions to better identify the responsibilities of each position.

No additional General Revenue funds are requested.

AGENCY Tobacco Control Board	DIRECTOR <i>Charlie Denton</i>	AGENCY PROGRAM COMMENTARY	PAGE 200
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS TOBACCO CONTROL BOARD
FOR THE YEARS ENDED JUNE 30, 2000 AND 1999

Findings	Recommendations
None	None

SA0726100

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

AGENCY TITLE: 0261 AR TOBACCO CONTROL ED

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>7</u>	<u>3</u>	<u>10</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>0</u>	<u>0%</u>
			TOTAL MINORITIES	
			<u>10</u>	<u>100%</u>
			TOTAL EMPLOYEES	

08/05/2002

DATE



AGENCY DIRECTOR

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: Tobacco Control Board (261)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
3610100	\$73,943.57	Checking	Metropolitan National Bank	Master Tobacco Settlement monies received from the Department of Health.
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
				REVENUE RECEIPTS CYCLE: Request additional funds, as needed, during the Fiscal Year within Budget and Appropriation guidelines.
				FUND BALANCE UTILIZATION: Monies used in performing Sales to Minors Compliance Checks and enforcing violations of Sales to Minors.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
				REVENUE RECEIPTS CYCLE:
				FUND BALANCE UTILIZATION:

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS**

Fiscal Year 2002-2003
Required by: A.C.A. 25-1-204

AGENCY: Tobacco Control Board

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Sales to Minors signs	26-57-201	No	20,000	Anyone selling cigarette and/or tobacco products are to display a "Sales to Minors" sign at each register.
				204

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Department Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261

Code	Appropriation Name	2001-02		2002-03		Agency Request				Executive Recommendation			
		Actual		Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
983	Tobacco Board - Operations	310,900		350,492	5	359,389	5	366,359	5	359,389	5	366,359	5
B45	Sales to Minors	270,606		767,163	11	798,282	11	799,194	11	798,282	11	799,194	11
Grand Total		581,506		1,117,655	16	1,157,671	16	1,165,553	16	1,157,671	16	1,165,553	16

Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Name	Code												
General Revenue	4000010	310,900	53.5	350,492	31.4	359,389	31.0	366,359	31.4	359,389	31.0	366,359	31.4
Cash Funds	4000045	270,606	46.5	767,163	68.6	798,282	69.0	799,194	68.6	798,282	69.0	799,194	68.6
Total Funding		581,506	100.0	1,117,655	100.0	1,157,671	100.0	1,165,553	100.0	1,157,671	100.0	1,165,553	100.0
Excess Appro/(Funding)		0		0		0		0		0		0	
Grand Total		581,506		1,117,655		1,157,671		1,165,553		1,157,671		1,165,553	

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

The Arkansas Tobacco Control Board was established by Act 1337 of 1997 to regulate and issue permits and licenses to any person (except manufacturers) handling, receiving, processing, storing, distributing, taking orders for, soliciting orders of, selling, offering for sale or dealing in, through sale, barter or exchange, any cigarettes or other tobacco products in the State of Arkansas. General Revenues are the sole source of funding for this appropriation.

The Base Level request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee. The agency is requesting the Base Level budget only, which includes five regular positions, five extra help positions, and supporting operations appropriation.

The Executive Recommendation provides for the agency request.

AGENCY Name: Tobacco Control Board Code: 261	APPROPRIATION Name: Tobacco Control Board - State Operations Code: 983	TREASURY FUND Name: State General Services Code: HUA	ANALYSIS OF BUDGET REQUEST	PAGE 206
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Control Board - Operations
 Appropriation Code 983
 Fund Name State General Services
 Fund Code HUA

Character Name	Expenditures					Agency Request										Recommendations							
	2001-02		2002-03		2002-03		2003-04					2004-05					Executive						
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.		
Regular Salaries	185,760	213,540	5	222,350	5	219,306	5		0	0	219,306	5	225,227	5		0	0	225,227	5	219,306	5	225,227	5
Extra Help	6,142	3,926	5	14,990	5	3,926	5		0	0	3,926	5	3,926	5		0	0	3,926	5	3,926	5	3,926	5
Personal Serv Match	46,740	52,810	0	55,346	0	55,942	0		0	0	55,942	0	56,990	0		0	0	56,990	0	55,942	0	56,990	0
Operating Expenses	68,172	73,216	0	80,000	0	73,216	0		0	0	73,216	0	73,216	0		0	0	73,216	0	73,216	0	73,216	0
Travel-Conferences	911	2,000	0	5,200	0	2,000	0		0	0	2,000	0	2,000	0		0	0	2,000	0	2,000	0	2,000	0
Prof. Fees & Serv.	3,176	5,000	0	5,000	0	5,000	0		0	0	5,000	0	5,000	0		0	0	5,000	0	5,000	0	5,000	0
Grand Total	310,900	350,492	6	382,886	10	359,389	6		0	0	359,389	6	366,359	6		0	0	366,359	6	359,389	10	366,359	10

Funding Sources Name	2001-02	2002-03	2002-03	2003-04	2004-05	2003-04	2004-05
General Revenue	310,900	350,492	*****	*****	*****	359,389	*****
Total Funding	310,900	350,492	*****	*****	*****	359,389	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****
Grand Total	310,900	350,492	*****	*****	*****	359,389	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Control Board - Operations
 Appropriation Code 983
 Fund Name State General Services
 Fund Code HUA

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	185,760	213,540	5	222,350	5
Extra Help	5010001	6,142	3,926	5	14,990	5
Personal Serv Match	5010003	46,740	52,810	0	55,346	0
Operating Expenses	5020002	68,172	73,216	0	80,000	0
Travel-Conferences	5050009	911	2,000	0	5,200	0
Prof. Fees & Serv.	5060010	3,176	5,000	0	5,000	0
Grand Total		310,900	350,492	10	382,886	10

Funding Sources						
Name	Code					
General Revenue	4000010	310,900	350,492	*****	*****	*****
Total Funding		310,900	350,492	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		310,900	350,492	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Control Board - Operations
 Appropriation Code 983
 Fund Name State General Services
 Fund Code HUA

Character		Agency Request											
		2003-04						2004-05					
		Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.
Regular Salaries	5010000	219,306	5	0	0	219,306	5	225,227	5	0	0	225,227	5
Extra Help	5010001	3,926	5	0	0	3,926	5	3,926	5	0	0	3,926	5
Personal Serv Match	5010003	55,942	0	0	0	55,942	0	56,990	0	0	0	56,990	0
Operating Expenses	5020002	73,216	0	0	0	73,216	0	73,216	0	0	0	73,216	0
Travel-Conferences	5050009	2,000	0	0	0	2,000	0	2,000	0	0	0	2,000	0
Prof. Fees & Serv.	5060010	5,000	0	0	0	5,000	0	5,000	0	0	0	5,000	0
Grand Total		359,389	10	0	0	359,389	10	366,359	10	0	0	366,359	10

Funding Sources													
Name	Code												
General Revenue	4000010	359,389	*****	0	*****	359,389	*****	366,359	*****	0	*****	366,359	*****
Total Funding		359,389	*****	0	*****	359,389	*****	366,359	*****	0	*****	366,359	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total		359,389	*****	0	*****	359,389	*****	366,359	*****	0	*****	366,359	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Control Board - Operations
 Appropriation Code 983
 Fund Name State General Services
 Fund Code HUA

Character		Recommendations							
		Executive				Legislative			
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.
Regular Salaries	5010000	219,306	5	225,227	5	0	0	0	0
Extra Help	5010001	3,926	5	3,926	5	0	0	0	0
Personal Serv Match	5010003	55,942	0	56,990	0	0	0	0	0
Operating Expenses	5020002	73,216	0	73,216	0	0	0	0	0
Travel-Conferences	5050009	2,000	0	2,000	0	0	0	0	0
Prof. Fees & Serv.	5060010	5,000	0	5,000	0	0	0	0	0
Grand Total		359,389	10	366,359	10	0	0	0	0

Funding Sources									
Name	Code								
General Revenue	4000010	359,389	*****	366,359	*****	0	*****	0	*****
Total Funding		359,389	*****	366,359	*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****
Grand Total		359,389	*****	366,359	*****	0	*****	0	*****

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

The Arkansas Tobacco Control Board administers the Sales to Minors program. This program is responsible for executing the sales to minors checks and enforcing any violations that result from these checks. Funding for this program is made available through a grant from the Arkansas Health Department using Master Tobacco Settlement monies.

This program is currently appropriated through the cash holding account, with supplemental positions being utilized. The agency is requesting authorization of the program and continuation of the eleven supplemental positions. Supporting operating expenses are included in the request for the enforcement program and include vehicle purchases and maintenance in addition to administrative fees, postage, telecommunications, printing, rent, and office supplies. The request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee.

The Executive Recommendation provides for the agency request.

AGENCY Name: Tobacco Control Board Code: 261	APPROPRIATION Name: Sales to Minors Enforcement Code: B45	CASH FUND Name: Tobacco Control Board - Cash Code: 361	ANALYSIS OF BUDGET REQUEST	PAGE 210
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Board - Sales to Minors
 Appropriation Code B45
 Fund Name Tobacco Board - Cash
 Fund Code 361

Character Name	Expenditures						Agency Request										Recommendations					
	2001-02		2002-03		2002-03		2003-04				2004-05						2003-04		Executive		2004-05	
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.	
Regular Salaries	5,895	0	0	0	0	0	0	311,891	11	311,891	11	0	0	320,312	11	320,312	11	311,891	11	320,312	11	
Personal Serv Match	9,053	74,005	0	0	0	0	0	92,196	0	92,196	0	0	0	93,687	0	93,687	0	92,196	0	93,687	0	
Operating Expenses	140,409	192,624	0	0	0	0	0	187,036	0	187,036	0	0	0	178,036	0	178,036	0	187,036	0	178,036	0	
Travel/Conferences	1,655	19,495	0	0	0	0	0	19,495	0	19,495	0	0	0	19,495	0	19,495	0	19,495	0	19,495	0	
Capital Outlay	81,025	207,675	0	0	0	0	0	80,000	0	80,000	0	0	0	80,000	0	80,000	0	80,000	0	80,000	0	
Supp Emerg Positions	31,909	234,564	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prof. Fees & Serv.	660	38,800	0	0	0	0	0	107,664	0	107,664	0	0	0	107,664	0	107,664	0	107,664	0	107,664	0	
Grand Total	270,606	767,163	11	0	0	0	0	798,282	11	798,282	11	0	0	799,194	11	799,194	11	798,282	11	799,194	11	

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04	2004-05	
Fund Balance	0	81,047	*****	*****	*****	0	*****	81,047	*****	81,047	*****	0	*****	81,047	*****	81,047	*****	81,047	*****	81,047
Cash Funds	351,653	767,163	*****	*****	*****	0	*****	798,282	*****	798,282	*****	0	*****	799,194	*****	799,194	*****	798,282	*****	799,194
Total Funding	351,653	848,210	*****	*****	*****	0	*****	879,329	*****	879,329	*****	0	*****	880,241	*****	880,241	*****	879,329	*****	880,241
Excess Approp(Funding)	(81,047)	(81,047)	*****	*****	*****	0	*****	(81,047)	*****	(81,047)	*****	0	*****	(81,047)	*****	(81,047)	*****	(81,047)	*****	(81,047)
Grand Total	270,606	767,163	*****	*****	*****	0	*****	798,282	*****	798,282	*****	0	*****	799,194	*****	799,194	*****	798,282	*****	799,194

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Board - Sales to Minors
 Appropriation Code B45
 Fund Name Tobacco Board - Cash
 Fund Code 361

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	0	0	0	0	0
Personal Serv Match	5010003	9,053	74,005	0	0	0
Operating Expenses	5020002	140,409	192,624	0	0	0
Travel-Conferences	5050009	1,655	19,495	0	0	0
Capital Outlay	5120011	81,025	207,675	0	0	0
Supp Emerg Positions	5010007	37,804	234,564	11	0	0
Prof. Fees & Serv.	5060010	660	38,800	0	0	0
Grand Total		270,606	767,163	11	0	0

Funding Sources						
Name	Code					
Cash Funds	4000045	270,606	767,163	*****	*****	*****
Total Funding		270,606	767,163	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		270,606	767,163	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Board - Sales to Minors
 Appropriation Code B45
 Fund Name Tobacco Board - Cash
 Fund Code 361

Character		Agency Request											
		2003-04						2004-05					
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	0	0	311,891	11	311,891	11	0	0	320,312	11	320,312	11
Personal Serv Match	5010003	0	0	92,196	0	92,196	0	0	0	93,687	0	93,687	0
Operating Expenses	5020002	0	0	187,036	0	187,036	0	0	0	178,036	0	178,036	0
Travel-Conferences	5050009	0	0	19,495	0	19,495	0	0	0	19,495	0	19,495	0
Capital Outlay	5120011	0	0	80,000	0	80,000	0	0	0	80,000	0	80,000	0
Supp Emerg Positions	5010007	0	0	0	0	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	0	0	107,664	0	107,664	0	0	0	107,664	0	107,664	0
Grand Total		0	0	798,282	11	798,282	11	0	0	799,194	11	799,194	11

Funding Sources													
Name	Code												
Cash Funds	4000045	0	*****	798,282	*****	798,282	*****	0	*****	799,194	*****	799,194	*****
Total Funding		0	*****	798,282	*****	798,282	*****	0	*****	799,194	*****	799,194	*****
Excess Appro(Funding)		0	*****	0	*****	0	*****	0	*****	-0	*****	0	*****
Grand Total		0	*****	798,282	*****	798,282	*****	0	*****	799,194	*****	799,194	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Board - Sales to Minors
 Appropriation Code B45
 Fund Name Tobacco Board - Cash
 Fund Code 361

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	311,891	11	320,312	11	0	0	0	0
Personal Serv Match	5010003	92,196	0	93,687	0	0	0	0	0
Operating Expenses	5020002	187,036	0	178,036	0	0	0	0	0
Travel-Conferences	5050009	19,495	0	19,495	0	0	0	0	0
Capital Outlay	5120011	80,000	0	80,000	0	0	0	0	0
Supp Emerg Positions	5010007	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	107,664	0	107,664	0	0	0	0	0
Grand Total		798,282	11	799,194	11	0	0	0	0

Funding Sources									
Name	Code								
Cash Funds	4000045	798,282	*****	799,194	*****	0	*****	0	*****
Total Funding		798,282	*****	799,194	*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****
Grand Total		798,282	*****	799,194	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name ARKANSAS TOBACCO CONTROL BOARD
 Agency Code 261
 Appropriation Name Tobacco Board - Sales to Minors
 Appropriation Code B45
 Fund Name Tobacco Board - Cash
 Fund Code 361

Rank	Justification	Designation	Cost Center	2001-02		2002-03		Agency Request			Executive Recommendation			Legislative Recommendation			
				Actual	Budget	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.
		BL Base Level	Total	270,606	532,599	0		0	0	0	0	0	0	0	0	0	0
1	Continuation of the Sales to Minors enforcement program funded through a grant from the Health Department from Tobacco Settlement Funds.	C01	216211 Sale to Minors Enf.	0	0	0	394,195	0	385,195	0	394,195	0	385,195	0	0	0	0
		C01	Total	0	0	0	394,195	0	385,195	0	394,195	0	385,195	0	0	0	0
1	Positions for the Sales to Minors program which are currently authorized as supplemental positions.	C02	216212 Payroll Paying	0	0	0	404,087	11	413,999	11	404,087	11	414,000	11	0	0	0
		C02	Total	0	0	0	404,087	11	413,999	11	404,087	11	414,000	11	0	0	0
		Grand Total	Total	270,606	532,599	0	798,282	11	799,194	11	798,282	11	799,195	11	0	0	0