

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010						2010-2011					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
13N Commercial Drivers License Program	1,610,201	10	1,682,661	9	1,725,586	10	1,706,545	9	1,706,545	9	1,706,545	9	1,714,533	9	1,714,533	9	1,714,533	9
236 Individual Income Tax & Ad Valorem Property T	418,994,311	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0	580,000,000	0
237 Corporate Income Tax	36,146,633	0	65,000,000	0	65,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0
239 Gasoline Tax Refunds	9,069	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
240 Interstate Motor Fuel Tax Refunds	10,830,033	0	12,000,000	0	12,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
241 Miscellaneous Tax Refunds	42,068,585	0	50,000,000	0	50,000,000	0	60,000,000	0	60,000,000	0	60,000,000	0	60,000,000	0	60,000,000	0	60,000,000	0
281 Revenue Services Division - Operations	78,807,317	1,480	84,731,204	1,446	85,060,417	1,480	94,066,284	1,490	94,066,284	1,490	94,066,284	1,490	95,372,101	1,490	95,372,101	1,490	95,372,101	1,490
34S Charitable Bingo & Raffles	250,458	6	556,992	6	582,795	7	563,069	7	563,069	7	563,069	7	571,910	7	571,910	7	571,910	7
Total	588,716,607	1,496	795,470,857	1,461	795,868,798	1,497	857,835,898	1,506	857,835,898	1,506	857,835,898	1,506	859,158,544	1,506	859,158,544	1,506	859,158,544	1,506

Funding Sources		%		%		%		%		%		%		%		%	
Fund Balance	4000005	3,760,590	0.6	4,623,336	0.6			5,340,675	0.6	5,340,675	0.6	5,340,675	0.6	6,035,081	0.7	6,035,081	0.7
Special Revenue	4000030	2,472,947	0.4	2,400,000	0.3			2,400,951	0.3	2,400,951	0.3	2,400,951	0.3	2,401,070	0.3	2,401,070	0.3
State Central Services	4000035	79,057,775	13.3	85,288,196	10.7			94,629,353	11.0	94,629,353	11.0	94,629,353	11.0	95,944,011	11.1	95,944,011	11.1
Tax Refunds	4000485	508,048,631	85.6	708,500,000	88.5			761,500,000	88.1	761,500,000	88.1	761,500,000	88.1	761,500,000	87.9	761,500,000	87.9
Total Funds		593,339,943	100.0	800,811,532	100.0			863,870,979	100.0	863,870,979	100.0	863,870,979	100.0	865,880,162	100.0	865,880,162	100.0
Excess Appropriation/(Funding)		(4,623,336)		(5,340,675)				(6,035,081)		(6,035,081)		(6,035,081)		(6,721,618)		(6,721,618)	
Grand Total		588,716,607		795,470,857				857,835,898		857,835,898		857,835,898		859,158,544		859,158,544	

Analysis of Budget Request

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

This appropriation provides for operating expenses of the Arkansas Commercial Driver License Program and for other related purposes as required by the Director of the Department of Finance and Administration (DFA) in carrying out the functions, powers, and duties of the DFA - Revenue Services Division. Fees collected for licenses issued are dedicated as special revenue to support this program.

Base Level salaries for classified positions reflect the recommendations of the Pay Plan Study and salaries are adjusted accordingly. 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. 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.

The Agency is requesting a net increase above Base Level of \$951 for FY10 and \$1,070 for FY11 as follows:

- Restoration of one currently authorized position to assist in the collection of special revenue in the Arkansas Commercial Driver License Program; \$30,766 FY10 and \$31,453 FY11
- Transfer of one currently authorized position to DFA Management Services - Office of Information Systems to allow for consolidation of information technology positions into one office. This position will assist in the support of the Integrated Revenue System and DFA's in-house scanning and indexing; (\$29,815) FY10 and (\$30,383) FY11
- Reallocating \$949,116 from Data Processing to Operating Expenses to properly classify expenditures for network services

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	277,013	249,556	275,454	259,310	259,310	259,310	266,027	266,027	266,027
#Positions		10	9	10	9	9	9	9	9	9
Personal Services Matching	5010003	91,439	80,753	97,780	94,883	94,883	94,883	96,154	96,154	96,154
Operating Expenses	5020002	292,633	403,236	403,236	1,352,352	1,352,352	1,352,352	1,352,352	1,352,352	1,352,352
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0	0	0
Data Processing	5090012	949,116	949,116	949,116	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		1,610,201	1,682,661	1,725,586	1,706,545	1,706,545	1,706,545	1,714,533	1,714,533	1,714,533
Funding Sources										
Fund Balance	4000005	3,760,590	4,623,336		5,340,675	5,340,675	5,340,675	6,035,081	6,035,081	6,035,081
Special Revenue	4000030	2,472,947	2,400,000		2,400,951	2,400,951	2,400,951	2,401,070	2,401,070	2,401,070
Total Funding		6,233,537	7,023,336		7,741,626	7,741,626	7,741,626	8,436,151	8,436,151	8,436,151
Excess Appropriation/(Funding)		(4,623,336)	(5,340,675)		(6,035,081)	(6,035,081)	(6,035,081)	(6,721,618)	(6,721,618)	(6,721,618)
Grand Total		1,610,201	1,682,661		1,706,545	1,706,545	1,706,545	1,714,533	1,714,533	1,714,533

Analysis of Budget Request

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to refund individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for property tax rebates levied on the assessed value of all taxable real property, personal property, and utility property in the State.

Base Level for the Individual Income Tax and Ad Valerom Property Tax Rebates appropriation is \$580,000,000 each year and represents the Agency Request.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	418,994,311	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000
Total	418,994,311	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000

Funding Sources									
Tax Refunds 4000485	418,994,311	580,000,000		580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000
Total Funding	418,994,311	580,000,000		580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	418,994,311	580,000,000		580,000,000	580,000,000	580,000,000	580,000,000	580,000,000	580,000,000

Analysis of Budget Request

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts.

Base Level for the Corporate Income Tax appropriation is \$65 million each year and the Agency Request is to increase the appropriation \$35 million each year. The request for appropriation only is for the potential of increased refunds due to a downturn in the economy and the large refund requests from corporations adversely affected by the economy.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	36,146,633	65,000,000	65,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Total	36,146,633	65,000,000	65,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Funding Sources									
Tax Refunds 4000485	36,146,633	65,000,000		100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Total Funding	36,146,633	65,000,000		100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	36,146,633	65,000,000		100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000

Analysis of Budget Request

Appropriation: 239 - Gasoline Tax Refunds

Funding Sources: TBC - Gasoline Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used for making motor fuel tax refunds that come from the fuel tax of .21½ cents a gallon on gasoline and .22½ cents a gallon on diesel. A refund results from an overpayment on taxes paid on fuel by a distributor or a supplier.

Base Level for the Gasoline Tax Refunds appropriation is \$1,500,000 each year and represents the Agency Request.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 239 - Gasoline Tax Refunds

Funding Sources: TBC - Gasoline Tax Refund Fund

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Claims 5110015	9,069	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	9,069	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Funding Sources									
Tax Refunds 4000485	9,069	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	9,069	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	9,069	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

Analysis of Budget Request

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

The Interstate Motor Fuel Tax Refund fund consists of the amount, estimated quarterly, which is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, to be used to pay refunds to interstate users of motor fuels and special motor fuels as set out in A.C.A. §26-55-714 and §26-56-215. The interstate users of motor fuel tax refunds are generated from an over purchase of tax paid fuel, usually diesel, which is used on the highway by a vehicle over 26,001 pounds, purchased by truckers in the State of Arkansas, but where majority of the miles were traveled in another state.

Base Level for the Interstate Motor Fuel Tax Refunds appropriation is \$12 million and the Agency Request is to increase the appropriation \$8 million each year. The increase in appropriation only is due to an increase in interstate truck traffic nationwide. These refunds have shown a steady growth over the past 5 years and are expected to continue the same trend.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	10,830,033	12,000,000	12,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total	10,830,033	12,000,000	12,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Funding Sources									
Tax Refunds 4000485	10,830,033	12,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	10,830,033	12,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	10,830,033	12,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

Analysis of Budget Request

Appropriation: 241 - Miscellaneous Tax Refunds

Funding Sources: MTA - Miscellaneous Revolving Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary. Some of the sources that fall into the category of miscellaneous tax refunds are:

- Cigarette and Tobacco Excise Taxes
- Alcoholic Beverage Excise Taxes
- Promotion Assessments
- Severance Tax
- Amusement Machine Tax
- Soft Drink Tax
- Real Property Transfer Tax
- Waste Tire Fee
- Vending Device Decal Act of 1997
- Construction Nonresidential Surcharge

Base Level for the Miscellaneous Tax Refunds appropriation is \$50 million each year and the Agency Request is to increase the appropriation \$10 million each year. The increase in appropriation only will allow for the rising trend in the processing of refunds for taxes paid from various sources.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 241 - Miscellaneous Tax Refunds

Funding Sources: MTA - Miscellaneous Revolving Fund

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	42,068,585	50,000,000	50,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Total	42,068,585	50,000,000	50,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Funding Sources									
Tax Refunds 4000485	42,068,585	50,000,000		60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Total Funding	42,068,585	50,000,000		60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	42,068,585	50,000,000		60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000

Analysis of Budget Request

Appropriation: 281 - Revenue Services Division - Operations

Funding Sources: HSC - State Central Services

This State Central Services funded appropriation provides for the operation of the Department of Finance and Administration - Revenue Services Division which collects taxes, assures taxpayer compliance with the revenue laws of the State, maintains driver history records and titles and licenses motor vehicles. Sections of the Revenue Services Division include the following offices:

- Assistant Commissioner for Operations and Administration
- Assistant Commissioner for Policy and Legal
- Revenue Legal Counsel
- Income Tax
- Field Audit
- Motor Vehicle
- Excise Tax Administration
- Driver Services
- State Revenue Office Administration

Base Level salaries for classified positions reflect the recommendations of the Pay Plan Study as well as the recommendation for nine positions transitioning from unclassified to classified positions. Salaries are adjusted accordingly. 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. 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.

The Agency is requesting a net increase above Base Level of \$3,835,643 for FY10 and \$3,867,782 for FY11 as follows:

- Restoration of 34 currently authorized positions and related matching of which all support the collection of general revenue or in the regulation and licensing of drivers and motor vehicles. Severe shortages of positions throughout the Revenue Division resulting in reduced or slower collection of revenue and the reduction of service in licensing drivers and motor vehicles will result if these positions are not restored; \$1,251,583 FY10 and \$1,276,165 FY11.
- Transfer of 20 currently authorized positions and related matching to DFA Management Services - Office of Information Systems to allow for consolidation of information technology positions into one office. These positions will assist in the support of the Integrated Revenue System and DFA's in-house scanning and indexing; (\$1,022,841) FY10 and (\$1,043,767) FY11.
- 30 new positions and related matching; 16 for State Revenue Offices and 14 for the Office of Field Audit; \$1,075,101 FY10 and \$1,096,280 FY11:
 - ◆ The 16 positions for State Revenue Offices would allow for 11 Taxpayer Service Reps in the Northwest district and 5 Taxpayer Service Reps one to each remaining Revenue Office districts. Currently Extra Help positions are used to maintain services but with constant

turnover in the Extra Help positions current staff is unable to meet the population growth demands and provide adequate and timely service.

- ◆ The 14 positions for the Office of Field Audit would allow 4 positions for coverage of extra hours of operation in the Electronic gaming; 5 positions for increasing audits for the natural gas severance tax that was adopted by the legislature in Act 5 of the 1st Extraordinary Session of 2007, A.C.A. §26-58-101; 3 positions to allow placement in each district freeing auditors from routine clerical duties so they can spend more time on audits producing additional revenue; and 2 positions to insure timely collections are made regarding delinquent taxes and bad checks.
- A reduction in Extra Help and related matching to assist in offsetting a portion of the cost for additional positions; (\$107,880) FY10 & FY11.
- Reallocating \$430,000 each year from Data Processing to Operating Expenses to properly classify contractual services.
- Increases in Operating Expenses for an anticipated 1% minimum postage rate increase, 4% anticipated rent increase for various Revenue offices, rising fuel charges, mileage reimbursements, wireless cards and connectivity for laptops used by Field Auditors, photographic supplies for drivers' licenses and IDs, additional license plate costs due to an increase in replacement of current plates, and rising printing costs; \$1,985,370 FY10 and \$2,037,620.
- The Capital Outlay request is for replacement of 29 vehicles that are five years old and have approximately 90,000 to 100,000 miles; replacement phone equipment at two locations (Pine Bluff and Nashville); and replacement of broken furniture in the Ragland building; \$654,310 FY10 and \$609,364 FY11.

The Agency is also requesting new Special Language to authorize having one or more certified law enforcement officers to provide security for Department buildings, grounds, property, employees and customers.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation with revisions to the Special Language pertaining to the certified law enforcement officer.

Appropriation Summary

Appropriation: 281 - Revenue Services Division - Operations

Funding Sources: HSC - State Central Services

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries 5010000	41,666,482	44,562,622	44,076,122	49,236,736	49,236,736	49,236,736	50,328,938	50,328,938	50,328,938
#Positions	1,480	1,446	1,480	1,490	1,490	1,490	1,490	1,490	1,490
Extra Help 5010001	468,422	664,466	664,466	564,466	564,466	564,466	564,466	564,466	564,466
#Extra Help	71	221	221	221	221	221	221	221	221
Personal Services Matching 5010003	13,902,153	14,369,627	15,185,340	16,967,913	16,967,913	16,967,913	17,174,224	17,174,224	17,174,224
Overtime 5010006	207	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Operating Expenses 5020002	21,503,019	22,843,832	22,843,832	25,259,202	25,259,202	25,259,202	25,311,452	25,311,452	25,311,452
Conference & Travel Expenses 5050009	62,878	115,450	115,450	115,450	115,450	115,450	115,450	115,450	115,450
Professional Fees 5060010	671,228	893,207	893,207	893,207	893,207	893,207	893,207	893,207	893,207
Data Processing 5090012	6,692	430,000	430,000	0	0	0	0	0	0
Refunds/Reimbursements 5110014	8,964	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Capital Outlay 5120011	517,272	477,000	477,000	654,310	654,310	654,310	609,364	609,364	609,364
Total	78,807,317	84,731,204	85,060,417	94,066,284	94,066,284	94,066,284	95,372,101	95,372,101	95,372,101
Funding Sources									
State Central Services 4000035	78,807,317	84,731,204		94,066,284	94,066,284	94,066,284	95,372,101	95,372,101	95,372,101
Total Funding	78,807,317	84,731,204		94,066,284	94,066,284	94,066,284	95,372,101	95,372,101	95,372,101
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	78,807,317	84,731,204		94,066,284	94,066,284	94,066,284	95,372,101	95,372,101	95,372,101

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

FY2008 Actual amount in Capital Outlay exceeds FY2009 Authorized amount due to a higher authorized appropriation in FY2008.

Analysis of Budget Request

Appropriation: 34S - Charitable Bingo & Raffles

Funding Sources: HSC - State Central Services

Act 388 of 2007 (A.C.A. §23-114-101 et seq.) provides for Charitable Bingo and Raffles in the State of Arkansas by an "authorized organization". This means an organization eligible for a license to conduct games of bingo and raffles that is a nonprofit tax exempt organization that has been in continuing existence as a nonprofit tax exempt organization in the State for a period of not less than five years immediately prior to conducting the game of bingo or raffles.

The Department of Finance and Administration - Revenue Services Division administers this program under the provisions of the Arkansas Tax Procedure Act, § 26-18-101 et seq., and has broad authority and exercises strict control and close supervision over all games of bingo and raffles conducted in the State so that bingo and raffles are fairly conducted and the proceeds derived from bingo and raffles are used only for an authorized purpose. This State Central Services funded appropriation provides for the administration of this program.

Base Level salaries for classified positions reflect the recommendations of the Pay Plan Study and salaries are adjusted accordingly. 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. 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.

The Agency is requesting an increase above Base Level of \$33,712 for FY10 and \$34,367 for FY11 for restoration of one currently authorized position to assist in the administration of this program.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 345 - Charitable Bingo & Raffles

Funding Sources: HSC - State Central Services

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries 5010000	178,734	318,212	344,015	326,746	326,746	326,746	334,184	334,184	334,184
#Positions	6	6	7	7	7	7	7	7	7
Personal Services Matching 5010003	24,972	79,880	79,880	97,423	97,423	97,423	98,826	98,826	98,826
Operating Expenses 5020002	16,974	138,900	138,900	138,900	138,900	138,900	138,900	138,900	138,900
Conference & Travel Expenses 5050009	0	0	0	0	0	0	0	0	0
Professional Fees 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	29,778	20,000	20,000	0	0	0	0	0	0
Total	250,458	556,992	582,795	563,069	563,069	563,069	571,910	571,910	571,910
Funding Sources									
State Central Services 4000035	250,458	556,992		563,069	563,069	563,069	571,910	571,910	571,910
Total Funding	250,458	556,992		563,069	563,069	563,069	571,910	571,910	571,910
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	250,458	556,992		563,069	563,069	563,069	571,910	571,910	571,910