

## Department Appropriation Summary

### Historical Data

### Agency Request and Executive/Legislative Recommendation

Appropriation	2011-2012		2012-2013		2012-2013		2013-2014						2014-2015					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1JN Commercial Drivers License Program	1,735,998	10	1,713,867	9	1,794,960	10	1,746,502	10	1,752,775	10	1,752,775	10	1,746,625	10	1,752,897	10	1,752,897	10
236 Individual Income Tax & Ad Valorem Property T	494,631,657	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0	680,000,000	0
237 Corporate Income Tax	56,802,800	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0
239 Gasoline Tax Refunds	24,169	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	568,545	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	20,000,000	0	20,000,000	0
241 Miscellaneous Tax Refunds	78,187,523	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0
281 Revenue Services Division - Operations	95,509,649	1,476	97,326,086	1,476	99,174,925	1,496	97,829,408	1,470	98,973,905	1,470	98,973,905	1,470	97,933,146	1,470	99,077,647	1,470	99,077,647	1,470
F10 MV Special Plates	0	0	4,000,000	0	0	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
<b>Total</b>	<b>727,460,341</b>	<b>1,486</b>	<b>1,264,539,953</b>	<b>1,485</b>	<b>1,262,469,885</b>	<b>1,506</b>	<b>1,265,075,910</b>	<b>1,480</b>	<b>1,266,226,680</b>	<b>1,480</b>	<b>1,266,226,680</b>	<b>1,480</b>	<b>1,265,179,771</b>	<b>1,480</b>	<b>1,266,330,544</b>	<b>1,480</b>	<b>1,266,330,544</b>	<b>1,480</b>

Funding Sources		%		%		%		%		%		%		%		%
Fund Balance	4000005	8,002,980	1.1	8,475,241	0.7		9,261,374	0.7	9,261,374	0.7	9,261,374	0.7	10,014,872	0.8	10,008,599	0.8
Special Revenue	4000030	2,208,259	0.3	2,500,000	0.2		2,500,000	0.2	2,500,000	0.2	2,500,000	0.2	2,500,000	0.2	2,500,000	0.2
State Central Services	4000035	95,509,649	13.0	97,326,086	7.6		97,829,408	7.7	98,973,905	7.8	98,973,905	7.8	97,933,146	7.7	99,077,647	7.8
Cash Fund	4000045	0	0.0	4,000,000	0.3		4,000,000	0.3	4,000,000	0.3	4,000,000	0.3	4,000,000	0.3	4,000,000	0.3
Tax Refunds	4000485	630,214,694	85.6	1,161,500,000	91.2		1,161,500,000	91.1	1,161,500,000	91.0	1,161,500,000	91.0	1,161,500,000	91.0	1,161,500,000	90.9
Total Funds		735,935,582	100.0	1,273,801,327	100.0		1,275,090,782	100.0	1,276,235,279	100.0	1,276,235,279	100.0	1,275,948,018	100.0	1,277,086,246	100.0
Excess Appropriation/(Funding)		(8,475,241)		(9,261,374)			(10,014,872)		(10,008,599)		(10,008,599)		(10,768,247)		(10,755,702)	
Grand Total		727,460,341		1,264,539,953			1,265,075,910		1,266,226,680		1,266,226,680		1,265,179,771		1,266,330,544	

Budget exceeds Authorized Appropriation in F10 MV Special Plates due to a transfer from the Cash Fund Holding Account.

## **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 Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

The Agency is requesting a Change Level increase of \$20,788 in Regular Salaries and \$9,565 in Personal Services Matching each year of the 2013-2015 biennium to restore one currently authorized position to assist in the collection of special revenue in the Arkansas Commercial Driver License Program.

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		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	281,337	261,050	329,454	281,938	287,065	287,065	282,038	287,165	287,165
<b>#Positions</b>		<b>10</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Personal Services Matching	5010003	102,309	100,465	113,154	112,212	113,358	113,358	112,235	113,380	113,380
Operating Expenses	5020002	1,352,352	1,352,352	1,352,352	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	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,735,998</b>	<b>1,713,867</b>	<b>1,794,960</b>	<b>1,746,502</b>	<b>1,752,775</b>	<b>1,752,775</b>	<b>1,746,625</b>	<b>1,752,897</b>	<b>1,752,897</b>
<b>Funding Sources</b>										
Fund Balance	4000005	8,002,980	8,475,241		9,261,374	9,261,374	9,261,374	10,014,872	10,008,599	10,008,599
Special Revenue	4000030	2,208,259	2,500,000		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Funding</b>		<b>10,211,239</b>	<b>10,975,241</b>		<b>11,761,374</b>	<b>11,761,374</b>	<b>11,761,374</b>	<b>12,514,872</b>	<b>12,508,599</b>	<b>12,508,599</b>
Excess Appropriation/(Funding)		(8,475,241)	(9,261,374)		(10,014,872)	(10,008,599)	(10,008,599)	(10,768,247)	(10,755,702)	(10,755,702)
<b>Grand Total</b>		<b>1,735,998</b>	<b>1,713,867</b>		<b>1,746,502</b>	<b>1,752,775</b>	<b>1,752,775</b>	<b>1,746,625</b>	<b>1,752,897</b>	<b>1,752,897</b>

## **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.

The Agency is requesting Base Level of \$680,000,000 each year of the 2013-2015 Biennium.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	494,631,657	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Total	494,631,657	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000

Funding Sources									
Tax Refunds 4000485	494,631,657	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Total Funding	494,631,657	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	494,631,657	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000

## **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.

The Agency is requesting Base Level of \$200,000,000 each year of the 2013-2015 Biennium.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	56,802,800	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total	56,802,800	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

Funding Sources									
Tax Refunds 4000485	56,802,800	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total Funding	56,802,800	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	56,802,800	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

## **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.

The Agency is requesting Base Level of \$1,500,000 each year of the 2013-2015 Biennium.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Claims 5110015	24,169	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	24,169	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	24,169	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	24,169	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	24,169	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.

The Agency is requesting Base Level of \$20,000,000 each year of the 2013-2015 Biennium.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	568,545	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total	568,545	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

Funding Sources									
Tax Refunds 4000485	568,545	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	568,545	20,000,000		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	568,545	20,000,000		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

The Agency is requesting Base Level of \$260,000,000 each year of the 2013-2015 Biennium.

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		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements	5110014	78,187,523	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Total		78,187,523	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000

Funding Sources										
Tax Refunds	4000485	78,187,523	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Total Funding		78,187,523	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		78,187,523	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000

## **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 Regular Salaries and Personal Services Matching includes Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

Base Level is \$97,372,841 in FY14 and \$97,425,079 in FY15.

The Agency is requesting a Change Level increase above Base Level of \$456,567 for FY14 and \$508,067 for FY15 as follows:

- Restoration of 9 currently authorized positions and related matching all of which support the collection of general revenue or in the regulation and licensing of drivers and motor vehicles. 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; increase of \$318,033 each year.
- Transfer of 5 positions to Agency 0610 - DFA Management Services - Office of Information Systems (OIS). These positions are functional and technical IT positions that are ongoing support for the Arkansas Integrated Revenue System (AIRS); decrease of (\$364,635) each year.

- Reclassification of 8 A059C - Tax Auditor (C119) to A054C - Tax Auditor II (C120). Once reclassified these 8 positions will be able to participate in the Tax Auditor Grid in place for the current 171 Tax Auditor II positions; increase of \$6,526 each year.
- Reduction of 21 currently authorized positions (10 Base Level and 11 Unbudgeted) from 1506 currently authorized positions. The positions no longer need to be utilized due to efficiencies of the agency; decrease of (\$338,357) each year.
- \$225,000 increase each year in Operating Expenses. This will cover the anticipated increases in postage that have become routine from the United States Postal Services.
- Reallocation of \$736,207 each year from Professional Fees to Operating Expenses to properly classify technical services expenses; and reallocation of \$225,000 each year from Refunds / Reimbursements to Operating Expenses. These expenses are directly related to AIRS automatic generation of liens and simplifies the writ filing process.
- The Capital Outlay request is for replacement of 78 aging, high mileage vehicles in accordance with A.C.A. 22-8-201 et seq., Automobile and Pickup Truck Acquisition Law, which establishes guidelines for automobile replacement; increase of \$610,000 FY14 and \$661,500 FY15.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

## Appropriation Summary

**Appropriation:** 281 - Revenue Services Division - Operations

**Funding Sources:** HSC - State Central Services

Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	52,384,032	51,204,836	53,537,312	51,024,693	51,960,124	51,960,124	51,067,393	52,002,824	52,002,824
<b>#Positions</b>		<b>1,476</b>	<b>1,476</b>	<b>1,496</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>	<b>1,470</b>
Extra Help	5010001	94,077	564,466	564,466	564,466	564,466	564,466	564,466	564,466	564,466
<b>#Extra Help</b>		<b>15</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>	<b>221</b>
Personal Services Matching	5010003	17,629,005	18,425,675	17,942,038	18,710,140	18,919,206	18,919,206	18,719,678	18,928,748	18,928,748
Overtime	5010006	488	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Operating Expenses	5020002	23,847,516	25,311,452	25,311,452	26,497,659	26,497,659	26,497,659	26,497,659	26,497,659	26,497,659
Conference & Travel Expenses	5050009	26,872	115,450	115,450	115,450	115,450	115,450	115,450	115,450	115,450
Professional Fees	5060010	885,497	893,207	893,207	157,000	157,000	157,000	157,000	157,000	157,000
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	19,064	250,000	250,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Outlay	5120011	623,098	436,000	436,000	610,000	610,000	610,000	661,500	661,500	661,500
<b>Total</b>		<b>95,509,649</b>	<b>97,326,086</b>	<b>99,174,925</b>	<b>97,829,408</b>	<b>98,973,905</b>	<b>98,973,905</b>	<b>97,933,146</b>	<b>99,077,647</b>	<b>99,077,647</b>

Funding Sources										
State Central Services	4000035	95,509,649	97,326,086		97,829,408	98,973,905	98,973,905	97,933,146	99,077,647	99,077,647
Total Funding		95,509,649	97,326,086		97,829,408	98,973,905	98,973,905	97,933,146	99,077,647	99,077,647
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
<b>Grand Total</b>		<b>95,509,649</b>	<b>97,326,086</b>		<b>97,829,408</b>	<b>98,973,905</b>	<b>98,973,905</b>	<b>97,933,146</b>	<b>99,077,647</b>	<b>99,077,647</b>

FY13 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2011-2013 Biennium.

## **Analysis of Budget Request**

**Appropriation:** F10 - MV Special Plates

**Funding Sources:** NMV - MV Special Plates - Cash in Treasury

The installation of the Cash Management System (CMS) / Arkansas Integrated Revenue System (AIRS) has provided additional opportunities to change business processes to allow better internal controls to safeguard state assets. This appropriation was set up to make the necessary changes in the business processes for disbursing the Motor Vehicle Special License Plates fees to the proper entities.

The Agency is requesting a continuation of a \$4,000,000 Cash in Treasury Appropriation requested and approved in FY13.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

**Appropriation Summary**

**Appropriation:** F10 - MV Special Plates

**Funding Sources:** NMV - MV Special Plates - Cash in Treasury

Commitment Item	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
MV Special Plates 5900046	0	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total	0	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Funding Sources									
Cash Fund 4000045	0	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Funding	0	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	0	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Budget exceeds Authorized Appropriation due to a transfer from the Cash Fund Holding Account.