

# Department Appropriation Summary

## Historical Data

## Agency Request and Executive/Legislative Recommendation

Appropriation	2013-2014		2014-2015		2014-2015		2015-2016						2016-2017					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1JN Commercial Drivers License Program	1,748,037	10	1,771,716	10	1,752,897	10	2,776,634	10	2,776,634	10	2,776,634	10	2,777,370	10	2,777,370	10	2,777,370	10
236 Individual Income Tax & Ad Valorem Property T	510,134,695	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	69,254,592	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	16,822	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	522,583	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	78,419,152	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	91,761,349	1,454	99,077,647	1,470	99,077,647	1,470	100,205,039	1,491	100,205,039	1,491	100,205,039	1,491	99,854,074	1,491	99,854,074	1,491	99,854,074	1,491
F10 MV Special Plates	1,691,118	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	4,000,000	0	4,000,000	0
M50 Revenue Miscellaneous Cash	678,573	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
<b>Total</b>	<b>754,226,921</b>	<b>1,464</b>	<b>1,271,349,363</b>	<b>1,480</b>	<b>1,271,330,544</b>	<b>1,480</b>	<b>1,273,481,673</b>	<b>1,501</b>	<b>1,273,481,673</b>	<b>1,501</b>	<b>1,273,481,673</b>	<b>1,501</b>	<b>1,273,131,444</b>	<b>1,501</b>	<b>1,273,131,444</b>	<b>1,501</b>	<b>1,273,131,444</b>	<b>1,501</b>

Funding Sources		%		%		%		%		%		%		%		%			
Fund Balance	4000005	9,199,582	1.2	9,744,428	0.8			10,472,712	0.8	10,472,712	0.8	10,472,712	0.8	10,196,078	0.8	5,219,539	0.4	5,219,539	0.4
Special Revenue	4000030	2,292,883	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	2,500,000	0.2
State Central Services	4000035	91,530,005	12.0	99,077,647	7.7			100,205,039	7.8	95,228,500	7.4	95,228,500	7.4	99,854,074	7.8	99,854,074	7.8	99,854,074	7.8
Cash Fund	4000045	2,369,691	0.3	9,000,000	0.7			9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7	9,000,000	0.7
DFA Motor Vehicle Acquisition	4000184	228,758	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	2,586	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Tax Refunds	4000485	658,347,844	86.2	1,161,500,000	90.6			1,161,500,000	90.5	1,161,500,000	90.8	1,161,500,000	90.8	1,161,500,000	90.5	1,161,500,000	90.9	1,161,500,000	90.9
<b>Total Funds</b>		<b>763,971,349</b>	<b>100.0</b>	<b>1,281,822,075</b>	<b>100.0</b>			<b>1,283,677,751</b>	<b>100.0</b>	<b>1,278,701,212</b>	<b>100.0</b>	<b>1,278,701,212</b>	<b>100.0</b>	<b>1,283,050,152</b>	<b>100.0</b>	<b>1,278,073,613</b>	<b>100.0</b>	<b>1,278,073,613</b>	<b>100.0</b>
Excess Appropriation/(Funding)		(9,744,428)		(10,472,712)				(10,196,078)		(5,219,539)		(5,219,539)		(9,918,708)		(4,942,169)		(4,942,169)	
<b>Grand Total</b>		<b>754,226,921</b>		<b>1,271,349,363</b>				<b>1,273,481,673</b>		<b>1,273,481,673</b>		<b>1,273,481,673</b>		<b>1,273,131,444</b>		<b>1,273,131,444</b>		<b>1,273,131,444</b>	

FY15 Budget amount exceeds the authorized amount in (1JN) Commercial Drivers License Program due to salary and matching rate adjustments during the 2013-2015 Biennium.

## **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 include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases.

Base Level for the biennium is \$1,776,634 in FY16 and \$1,777,370 in FY17.

The Agency's Change Level request of \$1,000,000 in Operating Expenses each year provides for costs associated with the Arkansas Integrated Revenue System Driver Services - Motor Vehicle development, maintenance and support. Current funding levels will cover this increase in appropriation.

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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	286,267	302,002	287,165	304,961	304,961	304,961	305,561	305,561	305,561
	<b>#Positions</b>	<b>10</b>	<b>10</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	109,418	117,362	113,380	119,321	119,321	119,321	119,457	119,457	119,457
Operating Expenses	5020002	1,352,352	1,352,352	1,352,352	2,352,352	2,352,352	2,352,352	2,352,352	2,352,352	2,352,352
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>1,748,037</b>	<b>1,771,716</b>	<b>1,752,897</b>	<b>2,776,634</b>	<b>2,776,634</b>	<b>2,776,634</b>	<b>2,777,370</b>	<b>2,777,370</b>	<b>2,777,370</b>
<b>Funding Sources</b>										
Fund Balance	4000005	9,199,582	9,744,428		10,472,712	10,472,712	10,472,712	10,196,078	5,219,539	5,219,539
Special Revenue	4000030	2,292,883	2,500,000		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Intra-agency Fund Transfer	4000317	0	0		0	(4,976,539)	(4,976,539)	0	0	0
<b>Total Funding</b>		<b>11,492,465</b>	<b>12,244,428</b>		<b>12,972,712</b>	<b>7,996,173</b>	<b>7,996,173</b>	<b>12,696,078</b>	<b>7,719,539</b>	<b>7,719,539</b>
Excess Appropriation/(Funding)		(9,744,428)	(10,472,712)		(10,196,078)	(5,219,539)	(5,219,539)	(9,918,708)	(4,942,169)	(4,942,169)
<b>Grand Total</b>		<b>1,748,037</b>	<b>1,771,716</b>		<b>2,776,634</b>	<b>2,776,634</b>	<b>2,776,634</b>	<b>2,777,370</b>	<b>2,777,370</b>	<b>2,777,370</b>

FY15 Budget amounts in Regular Salaries and Personal Services Matching exceed the authorized amount due to salary and matching rate adjustments during the 2013-2015 Biennium. Intra-agency transfer moves \$4,976,539 from 1JN - Commercial Drivers License Program to 281 - Revenue Services Division - Operations in FY16.

## **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 2015-2017 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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	510,134,695	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	510,134,695	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	510,134,695	680,000,000		680,000,000	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Total Funding	510,134,695	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	510,134,695	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 2015-2017 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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	69,254,592	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	69,254,592	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	69,254,592	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total Funding	69,254,592	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	69,254,592	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 2015-2017 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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Claims 5110015	16,822	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	16,822	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	16,822	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	16,822	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	16,822	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 2015-2017 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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	522,583	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	522,583	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	522,583	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	522,583	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	522,583	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 2015-2017 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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements	5110014	78,419,152	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		78,419,152	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	78,419,152	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Total Funding		78,419,152	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		78,419,152	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 include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases.

Base Level for the biennium is \$97,889,904 in FY16 and \$97,964,939 for FY17.

The Agency's Change Level request of \$2,315,135 in FY16 and \$1,889,135 in FY17 reflects the following:

- Regular Salaries and Personal Services Matching of \$842,610 in each year for an additional 20 positions - four (4) DFA Local Revenue Office Managers, three (3) DFA Supervisors and thirteen (13) DFA Service Representatives. The agency also requests the transfer of one position from Agency 0610 - DFA Management Services, an out of family reclassification of a DFA Local Revenue Office Supervisor to a DFA Supervisor and reclassification of two (2) DFA Division Managers II to DFA Revenue Tax Division Managers. The requested transfers and reclassifications have no change in appropriation.

- Operating Expenses of \$734,525 each year to cover a rise in postage, rent, utility, janitorial services, bank service charges due to the increase in electronic filings, and window cleaning costs for the Ragland and Ledbetter building.
- Capital Outlay of \$738,000 in FY16, and \$312,000 in FY17 to replace aging and high mileage vehicles; 41 in FY16 and 16 in FY17.

The Executive Recommendation provides for the Agency Request and recommends new special language to transfer fund balances in excess of three years of operating budgets from the Commercial Driver's License Program (1JN).

The Legislative Recommendation concurs with the Executive Recommendation.

## Appropriation Summary

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

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

Commitment Item		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	49,666,270	51,910,644	52,002,824	51,925,606	51,925,606	51,925,606	51,986,806	51,986,806	51,986,806
<b>#Positions</b>		<b>1,454</b>	<b>1,470</b>	<b>1,470</b>	<b>1,491</b>	<b>1,491</b>	<b>1,491</b>	<b>1,491</b>	<b>1,491</b>	<b>1,491</b>
Extra Help	5010001	102,552	564,466	564,466	564,466	564,466	564,466	564,466	564,466	564,466
<b>#Extra Help</b>		<b>16</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	18,529,871	19,020,928	18,928,748	19,322,333	19,322,333	19,322,333	19,336,168	19,336,168	19,336,168
Overtime	5010006	1,706	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Operating Expenses	5020002	22,995,684	26,497,659	26,497,659	27,232,184	27,232,184	27,232,184	27,232,184	27,232,184	27,232,184
Conference & Travel Expenses	5050009	79,910	115,450	115,450	115,450	115,450	115,450	115,450	115,450	115,450
Professional Fees	5060010	46,746	157,000	157,000	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	9,431	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Outlay	5120011	329,179	661,500	661,500	738,000	738,000	738,000	312,000	312,000	312,000
<b>Total</b>		<b>91,761,349</b>	<b>99,077,647</b>	<b>99,077,647</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>99,854,074</b>	<b>99,854,074</b>	<b>99,854,074</b>

Funding Sources										
State Central Services	4000035	91,530,005	99,077,647		100,205,039	95,228,500	95,228,500	99,854,074	99,854,074	99,854,074
DFA Motor Vehicle Acquisition	4000184	228,758	0		0	0	0	0	0	0
Intra-agency Fund Transfer	4000317	0	0		0	4,976,539	4,976,539	0	0	0
M & R Sales	4000340	2,586	0		0	0	0	0	0	0
<b>Total Funding</b>		<b>91,761,349</b>	<b>99,077,647</b>		<b>100,205,039</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>99,854,074</b>	<b>99,854,074</b>	<b>99,854,074</b>
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
<b>Grand Total</b>		<b>91,761,349</b>	<b>99,077,647</b>		<b>100,205,039</b>	<b>100,205,039</b>	<b>100,205,039</b>	<b>99,854,074</b>	<b>99,854,074</b>	<b>99,854,074</b>

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

Intra-agency transfer moves \$4,976,539 from 1JN - Commerical Drivers License Program to 281 - Revenue Services Division - Operations in FY16.

## **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 Base Level of \$4,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
MV Special Plates-Administrative & C5900046	1,691,118	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total	1,691,118	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Funding Sources									
Cash Fund	4000045	1,691,118	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Funding		1,691,118	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
Grand Total		1,691,118	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Expenditure of appropriation is contingent upon available funding.

## **Analysis of Budget Request**

**Appropriation:** M50 - Revenue Miscellaneous Cash

**Funding Sources:** NMV - IRP Registration

The Department of Finance and Administration, Revenue Services Division receives and collects fees from the International Registration Plan (IRP) , Unified Carrier Registration (UCR) and E911 Service Charge. The majority of fees and service charges are distributed to other entities for distribution and other purposes as authorized by law.

The Agency is requesting Base Level of \$5,000,000 each year of the 2015-2017 Biennium.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

**Appropriation Summary**

**Appropriation:** M50 - Revenue Miscellaneous Cash

**Funding Sources:** NMV - IRP Registration

Commitment Item		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Miscellaneous CI 46	5900046	678,573	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total		678,573	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

Funding Sources										
Cash Fund	4000045	678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Funding		678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		678,573	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000