

State of Arkansas

76th General Assembly

Regular Session, 1987 AS ENGROSSED 3/17/87

HOUSE BILL 1853

By: Joint Budget Committee AS ENGROSSED 3/25/87

"AN ACT TO AMEND VARIOUS SECTIONS OF ACT 750 OF 1973, AS AMENDED, THE REVENUE STABILIZATION LAW, TO PROVIDE MEASURES FOR THE ECONOMIC STABILITY OF THE STATE BUDGET REVOLVING FUND AND THE CONSTITUTIONAL AND FISCAL AGENCIES FUND IN ORDER TO MAINTAIN THE FINANCIAL INTEGRITY OF THE STATE; AND FOR OTHER PURPOSES".

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Subparagraph (b) of Paragraph (1) of Subsection (B) of Section 4 of Act 750 of 1973, as amended, [Ark. Stats. 13-510 (B)(1)(b)] is hereby amended to read as follows:

"(b) In the event the Budget Stabilization Trust Fund has insufficient balances to make loans to the "Individual Income Tax Withholding Fund, Corporation Income Tax Withholding Fund and Home Owners Tax Relief Fund" or to any of those funds or fund accounts enumerated in Section 11 of Act 750 of 1973, as amended, to cover such refunds or operating requirements during the month, the Chief Fiscal Officer of the State may make advance transfers from the "General Revenue Fund Account" to such funds to cover such refunds or operating requirements and notify the State Treasurer thereof. However, the advance transfers to the funds or fund accounts enumerated in Section 11 of Act 750 of 1973, as amended, shall not exceed the anticipated general revenue distribution to the applicable fund or fund account for that month. For calculation purposes only, the State Treasurer shall add an amount to "Net General Revenue" equal to the advance transfers authorized herein processed for the current month. From the "Net General Revenue", after adding the advance transfer, if any, the State Treasurer shall make the following distribution and shall notify the State Auditor and the Chief Fiscal Officer of the State.

First, the State Treasurer shall deduct three percent (3%), of which one-third (1/3) of such amount deducted shall be transferred to the Constitutional Officers Fund, as created in Section 5 of this Act, and two-thirds (2/3) of such amount deducted shall be transferred to the State Central Services Fund, as created in Section 5 of this Act. Next, the State Treasurer shall deduct an amount sufficient to pay for cash rebates which have been paid or approved for payment during the current month upon applications filed therefor as authorized in Act 63 of 1973, as amended, and deduct an amount sufficient to pay for refunds made during that month to taxpayers from overpayment of the income tax as certified by the Chief Fiscal Officer of the State and transfer such amount to the Individual Income Tax Withholding Fund, Corporation Income Tax Withholding Fund and Home Owners Tax Relief Fund as applicable. The remaining revenue, known as the "general revenues available for distribution", in the General Revenue Fund Account of the State Apportionment Fund shall be distributed as provided by the "Revenue Stabilization Law" of Arkansas to the various funds and fund accounts as created and established in Section 6 of this Act and to any other fund or fund account as may be authorized by law. The State Treasurer, after distributing the "general revenues available for distribution" due each fund or fund account, shall deduct the amount of any advance transfers made during the month from such distribution to each applicable fund or fund account."

SECTION 2. Subparagraph (b) of Paragraph (2) of Subsection (B) of Section 4 of Act 750 of 1973, as amended, [Ark. Stats. 13-510 (B) (2) (b)] is hereby amended to read as follows:

"(b) The State Treasurer shall then deduct three percent (3%) from each net special revenue collected by any of those agencies enumerated in Subsection (B) of Section 5 of this Act and one and one-half percent (1-1/2%) from each net special revenue collected by any other department, board, agency or commission.

Of the amount deducted due to the three percent (3%) deduction, the State Treasurer shall transfer one-third (1/3) of such amount to the Constitutional Officers Fund and two-thirds (2/3) of such amount to the State Central Services Fund. Of the amount deducted due to the one and one-half percent (1-1/2%) deduction, the State Treasurer shall transfer one third (1/3) of such amount to the Constitutional Officers Fund and two-thirds (2/3) of such amount

to the State Central Services Fund. The State Treasurer shall then transfer the remaining "net special revenues" to the proper fund or fund account as designated by law, and shall notify the State Auditor and Chief Fiscal Officer of the State of such transfers and distribution on forms approved by the State Treasurer, State Auditor and Chief Fiscal Officer of the State."

SECTION 3. Paragraph (3) of Subsection (A) and Subsections (B), (C), and (E) of Section 5 of Act 750 of 1973, as amended, [Ark. Stats. 13-511 (A) (3), (B), (C) and (E)] are hereby amended to read as follows:

"(3) Those state agencies supported from the State Central Services Fund, which collect the "general revenue" and "special revenues" as defined in the Revenue Classification Law of Arkansas, or other laws as may be enacted by the General Assembly.

(B) (1) Those departments and activities of the State which perform the services as set out in Paragraph (1) of Subsection (A) of this Section are declared to be the following: the General Assembly including State Capitol renovation of the General Assembly quarters, Senate and House of Representatives legislative session staff, interim expenses incurred by members of the Senate and House of Representatives; and the appropriations contained in the General Appropriation Bill made for services of the General Assembly; the Governor; the Lieutenant Governor; Secretary of State; Attorney General; Treasurer of State; Commissioner of State Lands; Auditor of State; Supreme Court; Court of Appeals; and Circuit and Chancery Courts and Prosecuting Attorneys.

(2) Those agencies and activities of the State which perform the services as set out in Paragraphs (2) and (3) of Subsection (A) of this Section are declared to be the following: Senate and House of Representatives interim staff; the Bureau of Legislative Research, Interim Committee and Interim Committee Study Expenses of the Arkansas Legislative Council; the Division of Local Affairs and Audits of the Division of Legislative Audit and the Division of Legislative Audit of the Legislative Joint-Auditing Committee; grants and contributions for the Commission on Interstate Cooperation; Secretary of State; the Management Services and Revenue Divisions of the Department of Finance and Administration; the Judicial Department; the Office of Prosecutor Coordinator; the Governor's Mansion Commission; the State Claims Commission; and other activities supporting the Legislative, Executive and Judicial

Departments.

(C) (1) There is hereby established on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State, a fund to be known as the "Constitutional Officers Fund", there to be used for the maintenance, operation and improvements of those departments and activities as set out in Paragraph (1) of Subsection (B) of this Section of this Act, unless specific and separate funds are otherwise provided therefor. The Constitutional Officers Fund shall consist of: (a) one-third (1/3) of the amount produced from the three percent (3%) deduction from the "Net General Revenue" deposited in the State Treasury; (b) one-third (1/3) of the amount produced from the three percent (3%) deduction from the "Net Special Revenues" collected and deposited in the State Treasury by the agencies set out in Subsection (B) of this Section of this Act; and (c) one-third (1/3) of the amount produced from the one and one-half percent (1-1/2%) deduction from the "Net Special Revenues" collected and deposited in the State Treasury by any other state agency, department, board, commission or institution. Any balance which remains in the Constitutional Officers Fund at the end of a fiscal year which exceeds seven percent (7%) of the appropriations funded from the Constitutional Officers Fund for the same such fiscal year just ended, or which is estimated to be available for such fiscal year, may be transferred from time to time to the State Central Services Fund. If such funds transferred to the State Central Services Fund were based on an estimated balance which is less than the actual balance on June 30, the difference shall be transferred to the State Central Services Fund on or before August 1. If such funds transferred to the State Central Services Fund were based on an estimated balance which is higher than the actual balance on June 30, the difference shall be transferred from the State Central Services Fund to the Constitutional Officers Fund on or before August 1.

(2) The Constitutional Officers Fund shall also be used to allow the payment of claims for judges due to overpayments into the Judges Retirement System prior to the enactment of Act 922 of 1983, by transfer to the Judges Retirement Fund in such amounts as may be appropriated by the General Assembly.

(E) (1) (i) There is hereby established on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State, a fund to be known as the

"State Central Services Fund", there to be used for the maintenance, operation and improvements of those agencies and activities as set out in Paragraph (2) of Subsection (B) of this Section of this Act, unless specific and separate funds are otherwise provided therefor. The State Central Services Fund shall consist of: (a) those special revenues as specified in Subsections (7), (12), (20), (22), (76), (77), (78), (79), (80), (81), (83), (84), (85), (86), (87), (88), (89), (90), (91), (92), (93), (97), (113), (117), (119), (123), (125) and fifteen percent (15%) of those special revenues as set out in Subsection (21) of Section 8 of Act 808 of 1973, as amended, the Revenue Classification Law of Arkansas; (b) two-thirds (2/3) of the amount produced from the three percent (3%) deduction from the "Net General Revenue" deposited in the State Treasury; (c) two-thirds (2/3) of the amount produced from the three percent (3%) deduction from the "Net Special Revenues" collected and deposited in the State Treasury by the agencies set out in Subsection (B) of this Section of this Act; (d) two-thirds (2/3) of the amount produced from the one and one-half percent (1-1/2%) deduction from the "Net Special Revenues" collected and deposited in the State Treasury by any other state agency, department, board, commission, or institution; (e) all earnings and income collected by any of those agencies set out in Subsection (B) of this Section of this Act; (f) funds received from federal funds on account of indirect cost reimbursement collected under a statewide indirect cost allocation plan and paid to any of the agencies set out in Subsection (B) of this Section of this Act; (g) any other funds received from the federal government granted specifically to the agencies as set out in Subsection (B) of this Section of this Act, unless otherwise required by the grantor federal agency; (h) interest earned on Social Security Trust funds which are remitted to the Public Employees Retirement System and held in banks until transmitted to the Federal Social Security Administration; (i) reimbursements by transfer from the Ad Valorem Tax Fund on account of expenditures made to the Division of Local Affairs and Audits of the Division of Legislative Audit; and (j) general revenues as may be provided by the General Assembly.

(2) Funds in the State Central Services Fund shall be made available to those agencies and activities supported from such fund based on the following procedures to be performed by the Chief Fiscal Officer of the State:

(a) For the purposes of this paragraph:

(i) "agency" means each disbursing officer having

appropriation responsibility within the State Central Services Fund.

(ii) "direct revenues" means special revenues or other income that are exclusively attributable to services or functions performed by the agency and deposited or transferred to the State Central Services Fund.

(iii) "adjusted appropriation" means the amount of an agency's appropriation for the current fiscal year or the amount of an agency's expenditure for the previous fiscal year, payable from the State Central Services Fund, less direct revenues.

(iv) "indirect revenues" means other income available to the State Central Services Fund excluding "general revenues available for distribution" that are not exclusively attributable to services or functions performed by the agency. For Fiscal Year 1987-88 an agency's indirect revenues for the previous fiscal year shall be that portion of the total indirect revenues in the State Central Services Fund that would have been attributed to the agency in the 1986-87 fiscal year under the procedure as set forth in Item (ii) of subparagraph (c) herein as if this Paragraph had been in effect.

(v) "remaining appropriation" means the amount of the agency's appropriation less the sum of all direct revenues and all indirect revenues assigned to the agency for the fiscal year.

(b) Each agency's "remaining appropriation for the previous fiscal year" shall be calculated by subtracting the direct revenues and indirect revenues assigned to the agency in the previous fiscal year from the lesser of either the agency's expenditure for the previous fiscal year or the agency's appropriation for the current fiscal year. The sum of each agency's "remaining appropriation for the previous fiscal year" shall be made available to the agencies to the extent possible, under the provisions of Paragraph (A) of Subsection 1 of Section 11 of this Act for the first fiscal year of a biennium or Paragraph (A) of Subsection 2 of Section 11 of this Act for the second fiscal year of a biennium.

(c) The total amount of all agencies' "remaining appropriation for the previous fiscal year" as computed under the provisions of Subparagraph (b) herein shall be subtracted from the amounts provided in Paragraph (A) of Subsection 1 of Section 11 of this Act for the first fiscal year of a biennium or Paragraph (A) of Subsection 2 of Section 11 of this Act for the second fiscal year of a biennium for the State Central Services Fund. The difference, if any, shall be made available to the agencies under the following

procedure:

(i) the director of each agency shall estimate the amount of direct revenues to be received by the agency during the current fiscal year and transmit such estimate to the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall, based upon such estimate, determine each agency's adjusted appropriation for the current fiscal year.

(ii) The total amount of indirect revenues to be received by all the agencies during the current fiscal year shall be estimated by the Chief Fiscal Officer of the State. A portion of the estimated indirect revenue shall be assigned to each such agency. The amount assigned to each agency shall be in proportion to the ratio of the agency's adjusted appropriation for the current fiscal year to the sum of all agencies adjusted appropriations for the current fiscal year.

(iii) Each agency's "remaining appropriation from the previous fiscal year" shall be subtracted from its current fiscal year remaining appropriation. The resulting amounts for each agency having a result greater than zero (0) shall be totaled. The ratio of each agency's result to the total shall be determined and this ratio shall be used for the purpose of distributing funds remaining after distribution made pursuant to Subparagraph (b) herein as set out in Subsection 1 of Section 11 of this Act for the first fiscal year of a biennium or Subsection 2 of Section 11 of this Act for the second fiscal year of a biennium.

(d) Based on the computations derived from this Paragraph, each agency shall be notified by the Chief Fiscal Officer of the State as to the amount of appropriation which may be expended and the amount of appropriation which will not be available for disbursement nor obligation for each fiscal year from time to time as may be required."

SECTION 4. Subsection (O) of Section 8 of Act 750 of 1973, as amended, [Ark. Stats. 13-531 (O)] is hereby amended to read as follows:

"(O) BUDGET STABILIZATION TRUST FUND. There is hereby established on the books of the State Treasurer, State Auditor, and the Chief Fiscal Officer of the State, a fund to be known as the "Budget Stabilization Trust Fund".

(1) The Budget Stabilization Trust Fund shall consist of funds made available and transferred to it from the Securities Reserve Fund as set out in Section 8 (E) of this Act and this Section, the fund balance and other assets

remaining in the State Budget Revolving Fund on June 30, 1987, and any other funds made available by law. The State Treasurer shall, after complying with the provisions of Section 1 of Act 438 of 1979 for distributing interest income earned from investment of average daily balances of the "State Highway and Transportation Department Fund"; Act 327 of 1983 for distributing interest earned from investment of average daily balances of the "Game Protection Fund"; and any other laws enacted by the General Assembly for disposition of interest income earned from investment of "average daily State Treasury balances"; credit to the "Budget Stabilization Trust Fund" fifty percent (50%) of the interest income received and credited to the "Securities Reserve Fund" and credit to the "General Improvement Fund" fifty percent (50%) of the interest income received and credited to the "Securities Reserve Fund" as certified by the Chief Fiscal Officer of the State.

(2) The Budget Stabilization Trust Fund shall be used for the purpose of:

(a) (i) Making temporary loans to those funds and fund accounts as set out in Section 11 of this Act, to the Department of Correction Farm Fund for farm production purposes, to the Department of Correction Industries Fund, to the Income Tax Refund Fund, and to the various funds established in the Revenue Classification Law of Arkansas. The loans made to the funds and fund accounts set out in Section 11 hereof, shall be repaid on or before June 30 of the fiscal year in which the loan is made, except as provided elsewhere herein.

(ii) The loans made to the Department of Correction Farm Fund are to be repaid on or before June 30 of the fiscal year following the fiscal year in which the loan was made after the amount of the outstanding loan made the previous fiscal year has been reduced by the value of products produced on the farm that were consumed by inmates and other authorized personnel, in such amounts as determined and certified by the Legislative Auditor to the Chief Fiscal Officer of the State. The value of products produced on the farm that were consumed by inmates and other authorized personnel shall be based upon prices obtained by the Department of Correction and the State Purchasing Director for purchasing similar products and quantities on the open market for other state agencies, institutions and universities. Provided, however, the Chief Fiscal Officer of the State may grant an extension of not to exceed sixty (60) days for repayment of loans made to the Department of Correction Farm Fund upon receipt by him of a Certification by the Director of the



Department of Correction that farm products are held in storage or are on hand that exceed in market value the amount of loans that are due, and provided further that the Chief Fiscal Officer of the State may grant an additional extension of not to exceed sixty (60) days for repayment of said loan made to the Department of Correction Farm Fund, after obtaining the advice of the Arkansas Legislative Council in regard to a request from the Department of Correction for the additional sixty-day extension for repayment of said loan. Loans made to the Department of Correction Industries Fund for operation expenses shall be repaid on or before June 30 of the fiscal year in which the loan was made, but loans made for the purchase of equipment necessary for implementing the various industries shall be repaid from time to time.

(iii) The loans made to the Income Tax Refund Fund and to those other funds established in the Revenue Classification Law of Arkansas are to be repaid on the last day of the month of which the loan was made, provided, however, that loans made to the Department of Human Services Fund during June of any fiscal year, for making cash assistance payments to eligible individuals under the Aid to Families with Dependent Children Program for delivery on or about the first day of July of the following fiscal year, shall be repaid on or before July 31 of the fiscal year following the fiscal year in which the loan was made.

(iv) The maximum amount of funds that may be loaned to the funds established in the Revenue Classification Law of Arkansas shall be ninety-seven percent (97%) of the estimated revenues to be deposited into the State Treasury during that month to the credit of the State Apportionment Fund and which will become available to such operating fund at the end of the month, excluding the Department of Correction Farm Fund, the Department of Correction Industries Fund, the Department of Arkansas State Police Fund, and the State Forestry Fund. Loans and distribution of general revenue funds made to the County and Municipal Aid Funds are to be made on the basis and to the extent of the funds estimated to be available as set out in Paragraph (A) of Subsection (1) of Section 11 hereof so that an equal monthly distribution of general revenues is made, based upon the Chief Fiscal Officer of the State's monthly forecasts of general revenue distribution.

(v) Temporary loans may be made to the Institutions of Higher Education for operational purposes. In making such loans, the following procedures shall be applicable. The Institutions of Higher Education shall sub-

mit requests for loans to both the Director of the Department of Higher Education and the Chief Fiscal Officer of the State setting forth the need for such loan, to include at least the following:

- (1) the current total cash balance of all accounts of the requesting institution's cash funds;
- (2) the reasons why such cash fund balances and their general revenue fund balances are insufficient to meet current obligations;
- (3) the anticipated duration of the loan; and
- (4) a proposed repayment schedule.

The Chief Fiscal Officer of the State and the Director of the Department of Higher Education shall review the request for the loan and the Director of the Department of Higher Education shall recommend, in writing, the approval or disapproval of the loan and the reasons for such recommendation to the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall review the institution's request, the funds available in the Budget Stabilization Trust Fund, and the recommendation of the Director of the Department of Higher Education. The Chief Fiscal Officer of the State may request such additional information as is deemed necessary to make a determination as to whether the request should be approved. If the Chief Fiscal Officer of the State determines that the request is proper and necessary for the operation of the institution and that sufficient funds are available, the Chief Fiscal Officer of the State shall approve said request and establish a repayment schedule of the loan. If the Chief Fiscal Officer of the State determines that the loan is not necessary nor required, or that funds are not available, the Chief Fiscal Officer of the State shall deny the request and shall communicate in writing to the institution and the Director of the Department of Higher Education the reasons for disapproval of said requested loan. All loans made to the Institutions of Higher Education under the provisions of this paragraph shall be repaid in full by June 30 of the fiscal year in which the loan was made. Provided further, that in the event an agency or program is established by the General Assembly which is to be supported solely from other than "general revenues" or "federal funds", the Chief Fiscal Officer of the State may make a temporary loan from the Budget Stabilization Trust Fund to such agency or program to the extent necessary for carrying out the intent of the enabling legislation. Such amount of the loan shall be determined by the Chief Fiscal Officer of the State and such loans shall be

repaid in full by June 30 of the fiscal year in which the loan was made.

(b) Making transfers to the University of Arkansas Fund on account of interest on the University of Arkansas Endowment Fund, an amount which, when added to the interest earned on the investment of such endowment fund, shall not exceed the sum of \$6,633.34 during any fiscal year.

(c) Making transfers to the State Military Department Fund of the State General Government Fund as established in Subsection (2) of Section (E) of this Act for the purpose of providing reimbursement or immediate funding for expenses incurred by the State Military Department in behalf of the National Guard Emergency Call-Up Appropriation.

(d) Making transfers to the General Improvement Fund as established in Subsection (F) of Section 7 of this Act in order to provide supplemental funding for appropriations supported from the General Improvement Fund as may be provided by law.

(e) Providing funding either in whole or in part, for programs as may be authorized by the General Assembly and which are specified as being funded in whole or in part from the Budget Stabilization Trust Fund.

(f) Making transfers to the State Highway Department Fund as may be authorized by law and making transfers not to exceed One Million Dollars (\$1,000,000) in any one fiscal year to provide the State's proportionate share of each declared emergency or major disaster as required by the "Disaster Relief Act of 1974".

(g) Making transfers to the Miscellaneous Revolving Fund, as established in Subsection (L) of Section 7 of this Act, to provide funding in whole or in part for appropriations made payable from the Miscellaneous Revolving Fund.

(h) Making temporary advances to the various federal accounts of state agencies, upon certification of the pending availability of federal funding by the Director of the state agency making such request. However, such requests shall be limited to those occasions whereby the continued operations of the state agency programs would be seriously impaired and unnecessary hardships would be created due to either administrative oversight, delays by the federal government in forwarding such monies, or by problems created by the federal fiscal year conversion. Furthermore, upon receipt of the grant award authorizations and/or Letter of Credit documents, the state agency director shall certify to the Chief Fiscal Officer of the State such amounts

of temporary advances to be recovered, whereby the Chief Fiscal Officer of the State shall make such recovery and notify the State Treasurer and State Auditor thereof. Furthermore, such temporary advances shall be recovered on or before June 30 of the fiscal year in which such temporary advances were made.

(i) Those functions formerly performed by the State Budget Revolving Fund.

(3) The Chief Fiscal Officer of the State shall be guided by the following limitations and procedures in making loans from the Budget Stabilization Trust Fund for the respective purposes for which said loans may be made, as established in this subsection:

(a) State agencies supported solely from special revenues shall not be eligible to make applications for or receive loans from the Budget Stabilization Trust Fund.

(b) Moneys deposited in the Budget Stabilization Trust Fund shall not be used to make loans to any state agency without the state agency first submitting proof of the need for the moneys and shall submit justification therefor verifying that other funds or resources are not available to the agency, or cannot be obtained by the agency from other funds belonging to or available to said agency. In no event shall any such loan from the Budget Stabilization Trust Fund be made to a state supported institution of higher learning in an amount equal to or exceeding eighty-five percent (85%) of its monthly guarantee of general revenues estimated to be available for distribution to the agency during said month.

Any official or employee knowingly submitting false information to the Chief Fiscal Officer of the State in support of any such loan from the Budget Stabilization Trust Fund shall, upon conviction thereof, be guilty of misfeasance in office and shall be removed from said office or position of employment.

(c) The State Department of Education shall have no authority to request loans from the Budget Stabilization Trust Fund to provide moneys for distribution to public school districts in this State, nor to write warrants payable from any such funds borrowed from the Budget Stabilization Trust Fund for making monthly payments to school districts in this State earlier than the fifth (5th) day prior to the end of the month."

SECTION 5. Subsection (I) of Section 24 of Act 65 of 1929, as amended, [Ark. Stats. 75-201 (I)] is hereby amended to read as follows:

"(I) DISPOSITION OF FEES. All fees, taxes, penalties, and other amounts collected under the provisions of this Section shall be classified as "special revenues", and three percent (3%) of the gross amount thereof shall be deducted by the State Treasurer as provided by law, and the net amount thereof shall be distributed as provided by the Arkansas Highway Revenue Distribution Law."

SECTION 6. Subsection (C) of Section 33 of Act 142 of 1949, as amended, [Ark. Stats. 75-133 (C)] is hereby amended to read as follows:

"(C) All fees, fines, penalties and other amounts collected pursuant to subsection (B) of this Section shall be remitted to the State Treasurer separate and apart from other taxes and fees, and three percent (3%) of the gross amount thereof shall be deducted by the State Treasurer as provided by law, and the net amount thereof shall be distributed as provided by the Arkansas Highway Revenue Distribution Law."

SECTION 7. Subsection (D) of Section 7 of Act 750 of 1973, as amended, [Ark. Stats. 13-523 (D)] and Section 14 of Act 938 of 1981, as amended, [Ark. Stats. 13-523.7] are hereby repealed.

SECTION 8. For the biennial period ending June 30, 1989, the following appropriations which have been made payable from the Constitutional and Fiscal Agencies Fund or the State General Services Fund Account shall be paid from the fund as designated herein in lieu thereof:

A. Payable from the Constitutional Officers Fund:

1. All appropriations contained in Act 2 of 1987;
2. All appropriations made in Section 1 and in Section 8 of Act 1 of 1987;
3. All appropriations made by Act 6 of 1987;
4. Appropriation enacted for Public Relation Expenses of certain Constitutional Officers;
5. Auditor of State-Special Deputy Prosecuting Attorney for the Eleventh Judicial Circuit.

B. Payable from the State Central Services Fund:

1. Auditor of State-Unclaimed Property
  - Personal Services and Operating Expenses
2. Attorney General-Personal Services and Operating Expenses for Office
  - Consumer Utilities Rate Advocacy Division
  - Consumer Protection Division
  - Medicaid Fraud Division-State
3. Prosecutor Coordinator- Office of Prosecutor Coordinator Operations
  - Emergency Medical Treatment
  - Criminal Justice Information System
4. Governor-Office of the Governor Operations
  - State Operations
5. Interstate Cooperation Commission
6. Court of Appeals
7. Supreme Court
8. Judicial Department
9. House of Representatives-House Staff as enacted by Section 12 of Act 1 of 1987
10. Arkansas Senate-Senate Staff as enacted by Act 15 of 1987
11. Division of Legislative Audit
12. Division of Legislative Research
  - Operations and Expenses of the Bureau of Legislative Research and the Legislative Council
  - Interim Committee Study Expenses
  - Interim Committee Expenses
  - Southwest Regional Energy Council
  - Communications Study Committee
  - Joint Interim Committee on Legislative Facilities-Rent and Expenses for Justice Building Tenants
13. Secretary of State-Central Office Operations
  - Support Operations
  - Operations from Fees
  - Refunds of Filing Fees
14. Department of Finance and Administration
  - Management Services
  - Messenger Services
  - Management Services Data Processing

- Employee Suggestion Awards
  - Employee Service Awards
  - Revenue Services
  - Revenue Services Safety Responsibility
  - Revenue Services Data Processing
  - Revenue Services Postage
  - Racing Commission
15. State Treasurer-Personal Services and Operating Expenses
  16. Governor's Mansion Commission
  17. Claims Commission-Personal Services and Operating Expenses
  18. State Land Department-Personal Services and Operating Expenses
    - Operating Expenses/Capital Outlay from Fees
  19. Lieutenant Governor-Personal Services and Operating Expenses.

/s/ John E. Miller

-Operating Expenses/Capital Outlay from Fees



