

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

Funding for the Arkansas Public Service Commission (APSC) - Utilities Division comes from special revenues derived from assessments on jurisdictional utility companies' revenues.

Budget requests for the 2003-2005 biennium are for additional resources needed to meet existing regulatory requirements. Lack of adequate resources to support the anticipated regulatory proceedings may well operate to the detriment of both ratepayers and utility companies. The APSC's primary budget requests are based on: (1) the need to attract and retain staff with the professional expertise necessary to address complex regulatory issues; and (2) the need to support existing programs to ensure that Arkansas ratepayers receive adequate utility services at fair and reasonable rates.

RECRUITING AND RETAINING PROFESSIONAL STAFF

Attracting highly qualified personnel remains a continuing challenge for the APSC. The APSC attempts to attract applicants with education and experience comparable to counterparts in the utility industry and in surrounding regulatory commissions.

At both the state and federal level the regulation of public utilities continues to become increasingly more complex. In order to protect the public interest, it is essential for the APSC to participate in proceedings before various federal agencies, including the Federal Energy Regulatory Commission (FERC), Federal Communications Commission (FCC), and Securities Exchange Commission (SEC), to participate in national and regional regulatory organizations and work with our congressional delegation. It is critical that the APSC continue to attract and retain a qualified professional staff with expertise in public utility regulation if it is to effectively regulate the companies that provide utility services in Arkansas. To facilitate this mission, the APSC requests the continuation of special language for market conditions (special rates of pay) and changes for two positions assigned to our Consumer Services and Pipeline Safety programs.

SUPPORT FOR EXISTING RESOURCES

To effectively utilize existing staff will require additional resources to accomplish the agency's objectives and program requirements.

<p>AGENCY ARKANSAS PUBLIC SERVICE COMMISSION</p>	<p>PSC CHAIRMAN <i>Sandra L. Washburn</i></p>	<p>AGENCY PROGRAM COMMENTARY</p>	<p>PAGE 90</p>
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

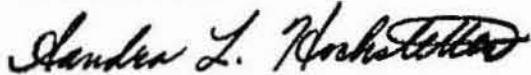
Additional resources are requested in the following areas:

- Operating Expenses - to provide for an increase in our rent charged by Arkansas State Building Services for our facility;

- Capital Outlay - to provide for the purchase of two replacement state vehicles;

PIPELINE SAFETY PROGRAM

The Pipeline Safety Program will require other resources. A portion of the rent increase being charged by Arkansas State Building Services covers the office space assigned to the Pipeline Safety Office. The remainder of our request is for replacement of one state vehicle, and the purchase of specialized equipment for field use during inspections of gas facilities. The U.S. Department of Transportation - Office of Pipeline Safety provides reimbursement funding up to fifty percent of actual expenditures for salaries, equipment and related pipeline safety expenses.

AGENCY ARKANSAS PUBLIC SERVICE COMMISSION	PSC CHAIRMAN 	AGENCY PROGRAM COMMENTARY	PAGE 91
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS PUBLIC SERVICE COMMISSION
FOR THE YEAR ENDED JUNE 30, 2001

Findings

None

Recommendations

None

SA1045001

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

AGENCY TITLE: 0450 AR PUBLIC SERVICE COMM

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	47	50	97	87%
BLACK EMPLOYEES	2	13	15	13%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	0	0	0%
TOTAL EMPLOYED AS OF			15	13%
DATE	08/05/2002		TOTAL MINORITIES	
			112	100%
			TOTAL EMPLOYEES	

Sandra L. Hochstetler

 AGENCY DIRECTOR

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

Fiscal Year 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: ARKANSAS PUBLIC SERVICE COMMISSION (450)

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
PSC Annual Report	ACA 23-2-315 ACA 13-2-212	Governor	1 15 159	Required by Statute. State Library copies. Required by Statute. Copies for the general public.
PSC-Tax Division Biennial Report	ACA 26-24-121	Governor	1 15 200	Required by Statute. State Library copies. Required by Statute. Copies for the general public.
Quarterly Report - Status of all utility rate applications	ACA 23-4-420	Governor General Assembly	1 136 15	Required by Statute. Required by Statute. State Library copies. Required by Statute.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Department Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
Agency Code 450

Code	Appropriation Name	2001-02		2002-03		Agency Request				Executive Recommendation			
		Actual		Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
255	Utilities Division	7,116,768		8,795,101	90	9,113,218	90	8,949,388	90	9,113,218	90	8,949,388	90
256	Pipeline Safety Program	537,457		715,652	9	742,491	9	732,146	9	742,491	9	732,146	9
257	Tax Division	696,592		1,380,346	15	1,404,421	15	1,420,458	15	1,404,421	15	1,420,458	15
2KA	Contingency	0		1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
Grand Total		8,350,817		11,891,099	114	12,260,130	114	12,101,992	114	12,260,130	114	12,101,992	114

Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Name	Code												
Fund Balance	4000005	4,548,967	32.3	5,725,098	34.5	4,697,529	29.1	3,867,769	24.8	4,697,529	29.1	3,867,769	24.8
Federal Revenue	4000020	328,185	2.3	357,826	2.1	231,245	1.5	229,777	1.5	231,245	1.5	229,777	1.5
Special Revenue	4000030	8,691,060	61.8	10,030,704	60.5	10,729,125	66.5	11,040,598	70.7	10,729,125	66.5	11,040,598	70.7
Ad Valorem Tax	4000060	507,703	3.6	475,000	2.9	470,000	2.9	470,000	3.0	470,000	2.9	470,000	3.0
Total Funding		14,075,915	100.0	16,588,628	100.0	16,127,899	100.0	15,608,144	100.0	16,127,899	100.0	15,608,144	100.0
Excess Appro/(Funding)		(5,725,098)		(4,697,529)		(3,867,769)		(3,506,152)		(3,867,769)		(3,506,152)	
Grand Total		8,350,817		11,891,099		12,260,130		12,101,992		12,260,130		12,101,992	

**ARKANSAS BUDGET SYSTEM
DEPARTMENT PROGRAM SUMMARY**

AGENCY TITLE Arkansas Public Service Commission (450)	2002-2003 Expenditures				2003-2005 Biennium Request				2003-2005 Executive Recommendation			
	Actual 2001-02		Budgeted 2002-03	No. of Pos.	Year 1 2003-04	No. of Pos.	Year 2 2004-05	No. of Pos.	Year 1 2003-04	No. of Pos.	Year 2 2004-05	No. of Pos.
Utilities Division	6,159,297		8,814,122	72	9,303,466	72	9,117,773	72	9,303,466	72	9,117,773	72
Pipeline Safety Office	537,457		715,652	9	742,491	9	732,146	9	742,491	9	732,146	9
Tax Division	696,592		1,380,346	15	1,404,421	15	1,420,458	15	1,404,421	15	1,420,458	15
Administrative Support	957,471		980,979	18	809,752	18	831,615	18	809,752	18	831,615	18
TOTALS	\$ 8,350,817		\$ 11,891,099	114	\$ 12,260,130	114	\$ 12,101,993	114	\$ 12,260,130	114	\$ 12,101,993	114
Funding Sources												
Fund Balance	4,548,967	32.3	5,725,098	34.5	4,697,529	29.1	3,867,769	24.8	4,697,529	29.1	3,867,769	24.8
Federal Revenue	328,185	2.3	357,826	2.1	231,245	1.5	229,777	1.5	231,245	1.5	229,777	1.5
Special Revenue	8,691,060	61.8	10,030,704	60.5	10,729,125	66.5	11,040,598	70.7	10,729,125	66.5	11,040,598	70.7
Ad Valorem Tax	507,703	3.6	475,000	2.9	470,000	2.9	470,000	3.0	470,000	2.9	470,000	3.0
Total Funding	14,075,915	100.0	16,588,628	100.0	16,127,899	100.0	15,608,144	100.0	16,127,899	100.0	15,608,144	100.0
Excess Appro/(Funding)	(5,725,098)		(4,697,529)		(3,867,769)		(3,506,151)		(3,867,769)		(3,506,151)	
Grand Total	\$ 8,350,817		\$ 11,891,099		\$ 12,260,130		\$ 12,101,993		\$ 12,260,130		\$ 12,101,993	
DEPARTMENT			DIRECTOR					DEPARTMENT PROGRAM SUMMARY				
ARKANSAS PUBLIC SERVICE COMMISSION (450)			Sandra L. Hochstetter									

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

The Public Service Commission - Utilities Division is funded entirely by special revenues derived from assessments paid by the utility companies under its jurisdiction, as authorized in A.C.A. § 19-6-406. Base Levels for the Division total \$9,048,990 for FY04 and \$8,885,160 for FY05, with 90 budgeted positions. Also included are salary increases of 2.7% each year over the FY03 salary levels for all incumbents, along with related Personal Services Matching costs. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee. The second year Base Level is less than the first year because current special language clauses for the Data Processing Services special line item and the Special Maintenance line item provide for the entire appropriation in each to be placed in the first year and its balance to be carried forward into the second year.

Changes requested by the Commission include additions of \$42,228 each year in Operating Expenses for increased rent and Capital Outlay of \$22,000 each year for replacement of vehicles. Also requested is continuation of special language clauses that provide special pay rates for professional employees, contingency transfers, as well as carry forward of first year balances for the Data Processing Services and Special Maintenance line items.

The Executive Recommendation provides for the Agency Request, with adjustments in the special pay rates special language clause that adds a requirement to file a biennial plan of progression and eliminates titles not specific to the Public Service Commission.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Public Service Commission - Utilities Division Code: 450	Name: Utilities Division Code: 255	Name: Public Service Commission Fund Code: SJP		97

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
Agency Code 450
Appropriation Name Utilities Division
Appropriation Code 255
Fund Name Public Service Commission Fund
Fund Code SJP

Character Name	Expenditures						Agency Request										Recommendations					
	2001-02		2002-03		2002-03		2003-04				2003-04		2004-05				2003-04		Executive		2004-05	
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.	
Regular Salaries	4,554,558	4,970,916	90	5,020,994	91	5,105,130	90	0	0	5,105,130	90	5,242,968	90	0	0	5,242,968	90	5,105,130	90	5,242,968	90	
Extra Help	0	1,325	6	1,325	6	1,325	6	0	0	1,325	6	1,325	6	0	0	1,325	6	1,325	6	1,325	6	
Personal Serv Match	1,049,205	1,147,909	0	1,160,960	0	1,204,918	0	0	0	1,204,918	0	1,229,601	0	0	0	1,229,601	0	1,204,918	0	1,229,601	0	
Overtime	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	25,000	0	0	0	25,000	0	25,000	0	25,000	0	
Operating Expenses	904,076	993,769	0	987,245	0	998,769	0	42,228	0	1,040,997	0	998,769	0	42,228	0	1,040,997	0	1,040,997	0	1,040,997	0	
Travel-Conferences	45,084	68,922	0	68,922	0	68,922	0	0	0	68,922	0	68,922	0	0	0	68,922	0	68,922	0	68,922	0	
Capital Outlay	15,266	20,000	0	31,524	0	0	0	22,000	0	22,000	0	0	0	22,000	0	22,000	0	22,000	0	22,000	0	
Prof. Fees & Serv.	2,759	15,000	0	15,000	0	15,000	0	0	0	15,000	0	15,000	0	0	0	15,000	0	15,000	0	15,000	0	
Data Processing	0	15,000	0	15,000	0	15,000	0	0	0	15,000	0	15,000	0	0	0	15,000	0	15,000	0	15,000	0	
Special Maintenance	23,342	25,296	0	Carry Forward	0	48,638	0	0	0	48,638	0	Carry Forward	0	0	0	48,638	0	48,638	0	Carry Forward	0	
Fed Regulatory Svcs	180,952	290,575	0	290,575	0	290,575	0	0	0	290,575	0	290,575	0	0	0	290,575	0	290,575	0	290,575	0	
Professional Services	282,162	998,000	0	998,000	0	998,000	0	0	0	998,000	0	998,000	0	0	0	998,000	0	998,000	0	998,000	0	
Data Processing Svcs	59,324	218,389	0	Carry Forward	0	277,713	0	0	0	277,713	0	Carry Forward	0	0	0	277,713	0	277,713	0	Carry Forward	0	
Grand Total	7,116,768	8,795,101	96	8,614,545	97	9,048,990	96	64,228	0	9,113,218	96	8,885,160	96	64,228	0	8,949,388	96	9,113,218	96	8,949,388	96	

Funding Sources Name	2001-02	2002-03	2002-03	2003-04	2003-04	2004-05	2003-04	2004-05
Fund Balance	1,982,201	2,821,537	2,411,436	0	2,411,436	2,100,000	2,411,436	2,100,000
Special Revenue	7,956,104	8,385,000	8,737,554	64,228	8,801,782	8,885,160	8,801,782	8,885,160
Total Funding	9,938,305	11,206,537	11,148,990	64,228	11,213,218	10,985,160	11,213,218	11,049,388
Excess Approp(Funding)	(2,821,537)	(2,411,436)	(2,100,000)	0	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)
Grand Total	7,116,768	8,795,101	9,048,990	64,228	9,113,218	8,885,160	9,113,218	8,949,388

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Utilities Division
 Appropriation Code 255
 Fund Name Public Service Commission Fund
 Fund Code SJP

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	4,554,558	4,970,916	90	5,020,994	90
Extra Help	5010001	0	1,325	6	1,325	6
Personal Serv Match	5010003	1,049,205	1,147,909	0	1,160,960	0
Overtime	5010006	0	25,000	0	25,000	0
Operating Expenses	5020002	904,076	998,769	0	987,245	0
Travel-Conferences	5050009	45,084	68,922	0	68,922	0
Capital Outlay	5120011	15,286	20,000	0	31,524	0
Prof. Fees & Serv.	5060010	2,759	15,000	0	15,000	0
Data Processing	5090012	0	15,000	0	15,000	0
Special Maintenance	5120032	23,342	25,296	0	Carry Forward	0
Fed Regulatory Svcs	5900040	180,952	290,575	0	290,575	0
Professional Services	5900043	282,182	998,000	0	998,000	0
Data Processing Svcs	5900044	59,324	218,389	0	Carry Forward	0
Grand Total		7,116,768	8,795,101	96	8,614,545	96

Funding Sources						
Name	Code					
Fund Balance	4000005	1,982,201	2,821,537	*****	*****	*****
Special Revenue	4000030	7,956,104	8,385,000	*****	*****	*****
Total Funding		9,938,305	11,206,537	*****	*****	*****
Excess Appro/(Funding)		(2,821,537)	(2,411,436)	*****	*****	*****
Grand Total		7,116,768	8,795,101	*****	*****	*****

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
Agency Code 450
Appropriation Name Utilities Division
Appropriation Code 255
Fund Name Public Service Commission Fund
Fund Code SJP

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	5,105,130	90	0	0	5,105,130	90	5,242,968	90	0	0	5,242,968	90
Extra Help	5010001	1,325	6	0	0	1,325	6	1,325	6	0	0	1,325	6
Personal Serv Match	5010003	1,204,918	0	0	0	1,204,918	0	1,229,601	0	0	0	1,229,601	0
Overtime	5010006	25,000	0	0	0	25,000	0	25,000	0	0	0	25,000	0
Operating Expenses	5020002	998,769	0	42,228	0	1,040,997	0	998,769	0	42,228	0	1,040,997	0
Travel-Conferences	5050009	68,922	0	0	0	68,922	0	68,922	0	0	0	68,922	0
Capital Outlay	5120011	0	0	22,000	0	22,000	0	0	0	22,000	0	22,000	0
Prof. Fees & Serv.	5060010	15,000	0	0	0	15,000	0	15,000	0	0	0	15,000	0
Data Processing	5090012	15,000	0	0	0	15,000	0	15,000	0	0	0	15,000	0
Special Maintenance	5120032	48,638	0	0	0	48,638	0	Carry Forward	0	0	0	Carry Forward	0
Fed Regulatory Svcs	5900040	290,575	0	0	0	290,575	0	290,575	0	0	0	290,575	0
Professional Services	5900043	998,000	0	0	0	998,000	0	998,000	0	0	0	998,000	0
Data Processing Svcs	5900044	277,713	0	0	0	277,713	0	Carry Forward	0	0	0	Carry Forward	0
Grand Total		9,048,990	96	64,228	0	9,113,218	96	8,885,160	96	64,228	0	8,949,388	96

Funding Sources													
Name	Code												
Fund Balance	4000005	2,411,436	*****	0	*****	2,411,436	*****	2,100,000	*****	0	*****	2,100,000	*****
Special Revenue	4000030	8,737,554	*****	64,228	*****	8,801,782	*****	8,885,160	*****	64,228	*****	8,949,388	*****
Total Funding		11,148,990	*****	64,228	*****	11,213,218	*****	10,985,160	*****	64,228	*****	11,049,388	*****
Excess Appr/(Funding)		(2,100,000)	*****	0	*****	(2,100,000)	*****	(2,100,000)	*****	0	*****	(2,100,000)	*****
Grand Total		9,048,990	*****	64,228	*****	9,113,218	*****	8,885,160	*****	64,228	*****	8,949,388	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Utilities Division
 Appropriation Code 255
 Fund Name Public Service Commission Fund
 Fund Code SJP

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	5,105,130	90	5,242,968	90	0	0	0	0
Extra Help	5010001	1,325	6	1,325	6	0	0	0	0
Personal Serv Match	5010003	1,204,918	0	1,229,601	0	0	0	0	0
Overtime	5010006	25,000	0	25,000	0	0	0	0	0
Operating Expenses	5020002	1,040,997	0	1,040,997	0	0	0	0	0
Travel-Conferences	5050009	68,922	0	68,922	0	0	0	0	0
Capital Outlay	5120011	22,000	0	22,000	0	0	0	0	0
Prof. Fees & Serv.	5060010	15,000	0	15,000	0	0	0	0	0
Data Processing	5090012	15,000	0	15,000	0	0	0	0	0
Special Maintenance	5120032	48,638	0	Carry Forward	0	0	0	0	0
Fed Regulatory Svcs	5900040	290,575	0	290,575	0	0	0	0	0
Professional Services	5900043	998,000	0	998,000	0	0	0	0	0
Data Processing Svcs	5900044	277,713	0	Carry Forward	0	0	0	0	0
Grand Total		9,113,218	96	8,949,388	96	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	2,411,436	*****	2,100,000	*****	0	*****	0	*****
Special Revenue	4000030	8,801,782	*****	8,949,388	*****	0	*****	0	*****
Total Funding		11,213,218	*****	11,049,388	*****	0	*****	0	*****
Excess Appr/(Funding)		(2,100,000)	*****	(2,100,000)	*****	0	*****	0	*****
Grand Total		9,113,218	*****	8,949,388	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Utilities Division
 Appropriation Code 255
 Fund Name Public Service Commission Fund
 Fund Code SJP

Rank	Justification	Designation	Cost Center	2001-02	2002-03		Agency Request			Executive Recommendation			Legislative Recommendation					
				Actual	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
		BL Base Level	Total	7,116,768	8,769,805	90	9,048,990	90	8,885,160	90	9,048,990	90	8,885,160	90	0	0	0	0
1	This request is for increases in Operating Expenses for additional rent costs.	C01	335300 Public Service Utility	0	0	0	42,228	0	42,228	0	42,228	0	42,228	0	0	0	0	0
		C01	Total	0	0	0	42,228	0	42,228	0	42,228	0	42,228	0	0	0	0	0
1	Capital Outlay is requested for replacement of one vehicle each year of the 2003-05 Biennium.	C02	335300 Public Service Utility	0	0	0	22,000	0	22,000	0	22,000	0	22,000	0	0	0	0	0
		C02	Total	0	0	0	22,000	0	22,000	0	22,000	0	22,000	0	0	0	0	0
		Grand Total	Total	7,116,768	8,769,805	90	9,113,218	90	8,949,388	90	9,113,218	90	8,949,388	90	0	0	0	0

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

The Public Service Commission's Pipeline Safety Program is funded by special revenue inspection fees charged annually to each company according to its pipeline mileage in Arkansas, as authorized in Arkansas Code § 23-15-214 et seq. The Program also receives federal reimbursement for 50% of its expenditures. Under this program, the Commission maintains safety jurisdiction and monitors the transmission by pipeline of hazardous materials, such as gasoline, oil, and natural gas. Base Level provides a 2.7% salary increase each year over FY03 salary levels for 9 continuing positions plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee.

For this program, the Commission requests increases in Operating Expenses of \$1,400 in the first year for replacement of special pressure testing meters and \$2,043 each year for additional rent costs. Capital Outlay of \$24,550 is requested in the first year only for replacement of a four-wheel drive vehicle.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Public Service Commission - Utilities Division Code: 450	Name: Pipeline Safety Program Code: 256	Name: Public Service Utility Safety Fund Code: SAD		102

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Pipeline Safety Program
 Appropriation Code 256
 Fund Name Public Service Utility Safety Fund
 Fund Code SAD

Character Name	Expenditures						Agency Request										Recommendations				
	2001-02		2002-03		2002-03		2003-04				Total		2004-05				Executive				
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Pos.	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	378,107	476,568	9	476,568	8	489,436	9	0	0	489,436	9	502,651	9	0	0	502,651	9	489,436	9	502,651	9
Personal Serv Match	91,763	110,891	0	111,075	0	116,919	0	0	0	116,919	0	119,259	0	0	0	119,259	0	116,919	0	119,259	0
Operating Expenses	61,332	64,344	0	63,014	0	64,344	0	3,443	0	67,787	0	64,344	0	2,043	0	66,387	0	67,787	0	66,387	0
Travel Conferences	6,866	20,620	0	20,620	0	20,620	0	0	0	20,620	0	20,620	0	0	0	20,620	0	20,620	0	20,620	0
Capital Outlay	0	20,000	0	21,330	0	0	0	24,500	0	24,500	0	0	0	0	0	0	0	24,500	0	0	0
Prof. Fees & Serv.	1,389	23,229	0	23,229	0	23,229	0	0	0	23,229	0	23,229	0	0	0	23,229	0	23,229	0	23,229	0
Grand Total	537,457	715,652	9	715,835	8	714,548	9	27,943	0	742,491	9	730,103	9	2,043	0	732,146	9	742,491	9	732,146	9

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	Total	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	Total	2004-05 Pos.	2003-04	2003-04 Pos.	2004-05	2004-05 Pos.
Fund Balance	833,678	952,592	*****	*****	*****	952,592	*****	0	*****	952,592	672,591	*****	0	*****	672,591	*****	952,592	*****	672,591	*****
Federal Revenue	328,185	357,826	*****	*****	*****	217,274	*****	13,971	*****	231,245	228,756	*****	1,021	*****	229,777	*****	231,245	*****	229,777	*****
Special Revenue	328,186	357,826	*****	*****	*****	217,273	*****	13,972	*****	231,245	228,756	*****	1,022	*****	229,778	*****	231,245	*****	229,778	*****
Total Funding	1,490,049	1,668,244	*****	*****	*****	1,387,139	*****	27,943	*****	1,415,082	1,130,103	*****	2,043	*****	1,132,146	*****	1,415,082	*****	1,132,146	*****
Excess Appn/Funding	(952,592)	(952,592)	*****	*****	*****	(672,591)	*****	0	*****	(672,591)	(400,000)	*****	0	*****	(400,000)	*****	(672,591)	*****	(400,000)	*****
Grand Total	537,457	715,652	*****	*****	*****	714,548	*****	27,943	*****	742,491	730,103	*****	2,043	*****	732,146	*****	742,491	*****	732,146	*****

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Pipeline Safety Program
 Appropriation Code 256
 Fund Name Public Service Utility Safety Fund
 Fund Code SAD

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	376,107	476,568	9	476,568	9
Personal Serv Match	5010003	91,763	110,891	0	111,075	0
Operating Expenses	5020002	61,332	64,344	0	63,014	0
Travel-Conferences	5050009	6,866	20,620	0	20,620	0
Capital Outlay	5120011	0	20,000	0	21,330	0
Prof. Fees & Serv.	5060010	1,389	23,229	0	23,229	0
Grand Total		537,457	715,652	9	715,836	9

Funding Sources						
Name	Code					
Fund Balance	4000005	833,678	952,592	*****	*****	*****
Federal Revenue	4000020	328,185	357,826	*****	*****	*****
Special Revenue	4000030	328,186	357,826	*****	*****	*****
Total Funding		1,490,049	1,668,244	*****	*****	*****
Excess Appro/(Funding)		(952,592)	(952,592)	*****	*****	*****
Grand Total		537,457	715,652	*****	*****	*****

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Pipeline Safety Program
 Appropriation Code 256
 Fund Name Public Service Utility Safety Fund
 Fund Code SAD

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	489,436	9	0	0	489,436	9	502,651	9	0	0	502,651	9
Personal Serv Match	5010003	116,919	0	0	0	116,919	0	119,259	0	0	0	119,259	0
Operating Expenses	5020002	64,344	0	3,443	0	67,787	0	64,344	0	2,043	0	66,387	0
Travel-Conferences	5050009	20,620	0	0	0	20,620	0	20,620	0	0	0	20,620	0
Capital Outlay	5120011	0	0	24,500	0	24,500	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	23,229	0	0	0	23,229	0	23,229	0	0	0	23,229	0
Grand Total		714,548	9	27,943	0	742,491	9	730,103	9	2,043	0	732,146	9

Funding Sources													
Name	Code												
Fund Balance	4000005	952,592	*****	0	*****	952,592	*****	672,591	*****	0	*****	672,591	*****
Federal Revenue	4000020	217,274	*****	13,971	*****	231,245	*****	228,756	*****	1,021	*****	229,777	*****
Special Revenue	4000030	217,273	*****	13,972	*****	231,245	*****	228,756	*****	1,022	*****	229,778	*****
Total Funding		1,387,139	*****	27,943	*****	1,415,082	*****	1,130,103	*****	2,043	*****	1,132,146	*****
Excess Appro/(Funding)		(672,591)	*****	0	*****	(672,591)	*****	(400,000)	*****	0	*****	(400,000)	*****
Grand Total		714,548	*****	27,943	*****	742,491	*****	730,103	*****	2,043	*****	732,146	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Pipeline Safety Program
 Appropriation Code 256
 Fund Name Public Service Utility Safety Fund
 Fund Code SAD

Character		Recommendations							
		Executive				Legislative			
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.
Regular Salaries	5010000	489,436	9	502,651	9	0	0	0	0
Personal Serv Match	5010003	116,919	0	119,259	0	0	0	0	0
Operating Expenses	5020002	67,787	0	66,387	0	0	0	0	0
Travel-Conferences	5050009	20,620	0	20,620	0	0	0	0	0
Capital Outlay	5120011	24,500	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	23,229	0	23,229	0	0	0	0	0
Grand Total		742,491	9	732,146	9	0	0	0	0

Funding Sources									
Name	Code	2003-04		2004-05		2003-04		2004-05	
Fund Balance	4000005	952,592	*****	672,591	*****	0	*****	0	*****
Federal Revenue	4000020	231,245	*****	229,777	*****	0	*****	0	*****
Special Revenue	4000030	231,245	*****	229,778	*****	0	*****	0	*****
Total Funding		1,415,082	*****	1,132,146	*****	0	*****	0	*****
Excess Appro/(Funding)		(672,591)	*****	(400,000)	*****	0	*****	0	*****
Grand Total		742,491	*****	732,146	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Pipeline Safety Program
 Appropriation Code 255
 Fund Name Public Service Utility Safety Fund
 Fund Code SAD

Rank	Justification	Designation	Cost Center	2001-02	2002-03		Agency Request			Executive Recommendation			Legislative Recommendation					
				Actual	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
		BL	Base Level	537,457	715,652	9	714,548	9	730,103	9	714,548	9	730,103	9	0	0	0	0
1	This request is for increases in Operating Expenses for additional rent costs.	C01	335500 Pipeline Safety	0	0	0	2,043	0	2,043	0	2,043	0	2,043	0	0	0	0	0
		C01	Total	0	0	0	2,043	0	2,043	0	2,043	0	2,043	0	0	0	0	0
1	This request is for an increase in Operating Expenses of \$1,400 in FY04 for replacement of special pressure testing meters. Capital Outlay of \$24,500 is also requested in FY04 for replacement of a four-wheel drive vehicle.	C02	335500 Pipeline Safety	0	0	0	25,900	0	0	0	25,900	0	0	0	0	0	0	0
		C02	Total	0	0	0	25,900	0	0	0	25,900	0	0	0	0	0	0	0
		Grand Total	Total	537,457	715,652	9	742,491	9	732,146	9	742,491	9	732,146	9	0	0	0	0

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

The Public Service Commission - Utilities Division's Contingency appropriation provides additional spending authority that may be transferred to the Division's operating line items in emergency situations that would require additional resources. Funding for this appropriation is from special revenue balances held in the Public Service Commission Fund to support any transfers that may be made. The Agency requests that this appropriation be continued at its current authorized level of \$1,000,000 each year and that special language governing transfers during emergencies and unforeseen circumstances also be continued for the 2003-2005 Biennium.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Public Service Commission - Utilities Division Code: 450	Name: Contingency Code: 2KA	Name: Public Service Commission Fund Code: SJP		107

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
Agency Code 450
Appropriation Name Contingency
Appropriation Code 2KA
Fund Name Public Service Commission Fund
Fund Code SJP

Character Name	Expenditures						Agency Request										Recommendations								
	2001-02		2002-03		2002-03		2003-04				2004-05						Executive			Legislative					
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Contingency	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	0	0
Grand Total	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	0	0

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04 Executive	2003-04 Pos.	2004-05 Executive	2004-05 Pos.	2003-04 Legislative	2003-04 Pos.	2004-05 Legislative	2004-05 Pos.
Fund Balance	1,000,000	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	0	0
Special Revenue	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	0	0
Total Funding	1,000,000	2,000,000	0	2,000,000	0	2,000,000	0	0	0	2,000,000	0	2,000,000	0	0	0	2,000,000	0	2,000,000	0	2,000,000	0	0	0	0	0
Excess Apprs(Funding)	(1,000,000)	(1,000,000)	0	(1,000,000)	0	(1,000,000)	0	0	0	(1,000,000)	0	(1,000,000)	0	0	0	(1,000,000)	0	(1,000,000)	0	(1,000,000)	0	0	0	0	0
Grand Total	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	0	0

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Contingency
 Appropriation Code 2KA
 Fund Name Public Service Commission Fund
 Fund Code SJP

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Contingency	5130018	0	1,000,000	0	1,000,000	0
Grand Total		0	1,000,000	0	1,000,000	0

Funding Sources						
Name	Code					
Fund Balance	4000005	1,000,000	1,000,000	*****	*****	*****
Special Revenue	4000030	0	1,000,000	*****	*****	*****
Total Funding		1,000,000	2,000,000	*****	*****	*****
Excess Appro/(Funding)		(1,000,000)	(1,000,000)	*****	*****	*****
Grand Total		0	1,000,000	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Contingency
 Appropriation Code 2KA
 Fund Name Public Service Commission Fund
 Fund Code SJP

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Contingency	5130018	1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0
Grand Total		1,000,000	0	0	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0

Funding Sources													
Name	Code												
Fund Balance	4000005	1,000,000	*****	0	*****	1,000,000	*****	1,000,000	*****	0	*****	1,000,000	*****
Special Revenue	4000030	1,000,000	*****	0	*****	1,000,000	*****	1,000,000	*****	0	*****	1,000,000	*****
Total Funding		2,000,000	*****	0	*****	2,000,000	*****	2,000,000	*****	0	*****	2,000,000	*****
Excess Appro/(Funding)		(1,000,000)	*****	0	*****	(1,000,000)	*****	(1,000,000)	*****	0	*****	(1,000,000)	*****
Grand Total		1,000,000	*****	0	*****	1,000,000	*****	1,000,000	*****	0	*****	1,000,000	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Contingency
 Appropriation Code 2KA
 Fund Name Public Service Commission Fund
 Fund Code SJP

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Contingency	5130018	1,000,000	0	1,000,000	0	0	0	0	0
Grand Total		1,000,000	0	1,000,000	0	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	1,000,000	*****	1,000,000	*****	0	*****	0	*****
Special Revenue	4000030	1,000,000	*****	1,000,000	*****	0	*****	0	*****
Total Funding		2,000,000	*****	2,000,000	*****	0	*****	0	*****
Excess Appro/(Funding)		(1,000,000)	*****	(1,000,000)	*****	0	*****	0	*****
Grand Total		1,000,000	*****	1,000,000	*****	0	*****	0	*****

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

Funding for the Arkansas Public Service Commission-Tax Division comes primarily from special revenues and its share of ad valorem taxes, along with general revenues if needed. In 2001, assessments rendered by the division totaled over \$2,383,000,000. This assessment amount will generate over \$83,000,000 in property tax revenue collected in 2002 for the support of public schools and various aspects of government.

The specialized field of utility and carrier assessment is becoming increasingly complex as the utilities and carriers subject to assessment continue to be effected by technological, regulatory, legal, competitive, and federally mandated changes. These changes bring about more complicated assessment issues and more and more companies subject to assessment.

In preparation for the 2003-2005 biennial budget process, the Tax Division has continued to monitor its aggressive streamlining efforts in all program areas. However, with the dramatic increases in the number of companies expected in the next biennium, the Division must make certain requests in order for its programs to continue to function properly and to meet statutory obligations.

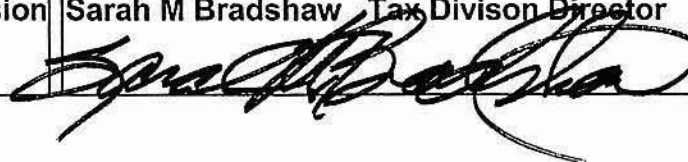
Office Rent:

Due to a State Building Services rent increase of 95 cents per square foot for our space, a corresponding increase in funding is requested.

The Tax Division continues to make its operations more efficient and productive. In order to continue to fulfill its statutory obligations of performing all functions and duties regarding the annual assessment, for property tax purposes, of public utilities and carriers operating in Arkansas, the Division is making the above mentioned request for the 2003-2005 biennium.

Arkansas Public Service Commission –Tax Division

Sarah M Bradshaw Tax Division Director



COMMENTARY

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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS PUBLIC SERVICE COMMISSION – TAX DIVISION
FOR THE YEAR ENDED JUNE 30, 2001

Findings

None

Recommendations

None

SA1045201

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

The Public Service Commission - Tax Division's appropriation is funded by special revenues transferred from the Public Service Commission Fund, the Division's share of ad valorem taxes, as authorized in Arkansas Code § 19-5-1024, and general revenues, if needed. Base Level is \$1,401,191 for FY04 and \$1,417,228 for FY05, with 15 positions authorized and budgeted. Included in Base Level is a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Also included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee.

The only requested changes are an increase of \$3,230 each year in Operating Expenses for additional rent costs and continuation of a special language clause that governs transfers from the Contingency line item.

The Executive Recommendation provides for the Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Public Service Commission - Tax Division Code: 450	Name: Tax Division Code: 257	Name: Tax Division Fund Code: HTD		113

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Tax Division
 Appropriation Code 257
 Fund Name Tax Division Fund
 Fund Code HTD

Character Name	Expenditures						Agency Request										Recommendations				
	2001-02		2002-03		2002-03		2003-04				2003-04		2004-05				Executive				
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	430,815	491,343	15	502,878	15	504,609	15	0	0	504,609	15	518,234	15	0	0	518,234	15	504,609	15	518,234	15
Extra Help	14,872	38,238	5	38,238	5	38,238	5	0	0	38,238	5	38,238	5	0	0	38,238	5	38,238	5	38,238	5
Personal Serv Malch	119,609	135,136	0	137,112	0	142,714	0	0	0	142,714	0	145,127	0	0	0	145,127	0	142,714	0	145,127	0
Overtime	0	5,000	0	5,000	0	5,000	0	0	0	5,000	0	5,000	0	0	0	5,000	0	5,000	0	5,000	0
Operating Expenses	117,138	198,129	0	194,929	0	198,129	0	3,230	0	201,359	0	198,129	0	3,230	0	201,359	0	201,359	0	201,359	0
Travel Conferences	11,634	12,500	0	12,500	0	12,500	0	0	0	12,500	0	12,500	0	0	0	12,500	0	12,500	0	12,500	0
Capital Outlay	509	0	0	5,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	1,814	100,000	0	100,000	0	100,000	0	0	0	100,000	0	100,000	0	0	0	100,000	0	100,000	0	100,000	0
Contingency	0	400,000	0	400,000	0	400,000	0	0	0	400,000	0	400,000	0	0	0	400,000	0	400,000	0	400,000	0
Grand Total	696,592	1,380,346	20	1,393,857	20	1,401,191	20	3,230	0	1,404,421	20	1,417,228	20	3,230	0	1,420,458	20	1,404,421	20	1,420,458	20

Funding Sources Name	2001-02	2002-03	2002-03	2003-04	2003-04	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Fund Balance	733,068	950,969	*****	*****	*****	333,501	*****	0	*****	333,501	*****	95,178	*****	0	*****	95,178	*****	333,501	*****	95,178	*****
Special Revenue	406,770	287,878	*****	*****	*****	692,868	*****	3,230	*****	696,098	*****	858,202	*****	3,230	*****	861,432	*****	696,098	*****	861,432	*****
Ad Valorem Tax	507,203	475,000	*****	*****	*****	470,000	*****	0	*****	470,000	*****	470,000	*****	0	*****	470,000	*****	470,000	*****	470,000	*****
Total Funding	1,647,041	1,713,847	*****	*****	*****	1,496,369	*****	3,230	*****	1,499,599	*****	1,423,380	*****	3,230	*****	1,426,610	*****	1,499,599	*****	1,426,610	*****
Excess Appro/(Funding)	(950,969)	(333,501)	*****	*****	*****	(95,178)	*****	0	*****	(95,178)	*****	(6,152)	*****	0	*****	(6,152)	*****	(95,178)	*****	(6,152)	*****
Grand Total	696,592	1,380,346	*****	*****	*****	1,401,191	*****	3,230	*****	1,404,421	*****	1,417,228	*****	3,230	*****	1,420,458	*****	1,404,421	*****	1,420,458	*****

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Tax Division
 Appropriation Code 257
 Fund Name Tax Division Fund
 Fund Code HTD

Name	Character Code	Expenditures					
		2001-02	2002-03		2002-03		
		Actual	Budget	Pos.	Authorized	Pos.	
Regular Salaries	5010000	430,815	491,343	15	502,878	15	
Extra Help	5010001	14,872	38,238	5	38,238	5	
Personal Serv Match	5010003	119,609	135,136	0	137,112	0	
Overtime	5010006	0	5,000	0	5,000	0	
Operating Expenses	5020002	117,138	198,129	0	191,929	0	
Travel-Conferences	5050009	11,834	12,500	0	12,500	0	
Capital Outlay	5120011	509	0	0	6,200	0	
Prof. Fees & Serv.	5060010	1,814	100,000	0	100,000	0	
Contingency	5130018	0	400,000	0	400,000	0	
Grand Total		696,592	1,380,346	20	1,393,857	20	

Funding Sources							
Name	Code						
Fund Balance	4000005	733,088	950,969	*****	*****	*****	
Special Revenue	4000030	406,770	287,878	*****	*****	*****	
Ad Valorem Tax	4000060	507,703	475,000	*****	*****	*****	
Total Funding		1,647,561	1,713,847	*****	*****	*****	
Excess Appro/(Funding)		(950,969)	(333,501)	*****	*****	*****	
Grand Total		696,592	1,380,346	*****	*****	*****	

Budgeted exceeds Authorized in Operating Expenses due to a Budget Classification Transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Tax Division
 Appropriation Code 257
 Fund Name Tax Division Fund
 Fund Code HTD

Character		Agency Request											
		2003-04						2004-05					
		Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.
Regular Salaries	5010000	504,609	15	0	0	504,609	15	518,234	15	0	0	518,234	15
Extra Help	5010001	38,238	5	0	0	38,238	5	38,238	5	0	0	38,238	5
Personal Serv Match	5010003	142,714	0	0	0	142,714	0	145,127	0	0	0	145,127	0
Overtime	5010006	5,000	0	0	0	5,000	0	5,000	0	0	0	5,000	0
Operating Expenses	5020002	198,129	0	3,230	0	201,359	0	198,129	0	3,230	0	201,359	0
Travel-Conferences	5050009	12,500	0	0	0	12,500	0	12,500	0	0	0	12,500	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	100,000	0	0	0	100,000	0	100,000	0	0	0	100,000	0
Contingency	5130018	400,000	0	0	0	400,000	0	400,000	0	0	0	400,000	0
Grand Total		1,401,191	20	3,230	0	1,404,421	20	1,417,228	20	3,230	0	1,420,458	20

Funding Sources													
Name	Code	2003-04						2004-05					
Fund Balance	4000005	333,501	*****	0	*****	333,501	*****	95,178	*****	0	*****	95,178	*****
Special Revenue	4000030	692,868	*****	3,230	*****	696,098	*****	858,202	*****	3,230	*****	861,432	*****
Ad Valorem Tax	4000060	470,000	*****	0	*****	470,000	*****	470,000	*****	0	*****	470,000	*****
Total Funding		1,496,369	*****	3,230	*****	1,499,599	*****	1,423,380	*****	3,230	*****	1,426,610	*****
Excess Appro/(Funding)		(95,178)	*****	0	*****	(95,178)	*****	(6,152)	*****	0	*****	(6,152)	*****
Grand Total		1,401,191	*****	3,230	*****	1,404,421	*****	1,417,228	*****	3,230	*****	1,420,458	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Tax Division
 Appropriation Code 257
 Fund Name Tax Division Fund
 Fund Code HTD

Character		Recommendations							
		Executive				Legislative			
		2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	504,609	15	518,234	15	0	0	0	0
Extra Help	5010001	38,238	5	38,238	5	0	0	0	0
Personal Serv Match	5010003	142,714	0	145,127	0	0	0	0	0
Overtime	5010006	5,000	0	5,000	0	0	0	0	0
Operating Expenses	5020002	201,359	0	201,359	0	0	0	0	0
Travel-Conferences	5050009	12,500	0	12,500	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	100,000	0	100,000	0	0	0	0	0
Contingency	5130018	400,000	0	400,000	0	0	0	0	0
Grand Total		1,404,421	20	1,420,458	20	0	0	0	0

Funding Sources									
Name	Code	2003-04		2004-05		2003-04		2004-05	
Fund Balance	4000005	333,501	*****	95,178	*****	0	*****	0	*****
Special Revenue	4000030	696,098	*****	861,432	*****	0	*****	0	*****
Ad Valorem Tax	4000060	470,000	*****	470,000	*****	0	*****	0	*****
Total Funding		1,499,599	*****	1,426,610	*****	0	*****	0	*****
Excess Appro/(Funding)		(95,178)	*****	(6,152)	*****	0	*****	0	*****
Grand Total		1,404,421	*****	1,420,458	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name AR PUBLIC SERVICE COMMISSION
 Agency Code 450
 Appropriation Name Tax Division
 Appropriation Code 257
 Fund Name Tax Division Fund
 Fund Code HTD

Rank	Justification	Designation	Cost Center	2001-02			2002-03			Agency Request			Executive Recommendation			Legislative Recommendation					
				Actual	Budget	Pos.	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	
		BL	Baso Level	Total	696,592	1,380,346	15			1,401,191	15	1,417,228	15	1,401,191	15	1,417,228	15	0	0	0	0
1	This request is for increases in Operating Expenses for additional rent costs.	C01	335600 Tax Division		0	0	0			3,230	0	3,230	0	3,230	0	3,230	0	0	0	0	0
		C01	Total		0	0	0			3,230	0	3,230	0	3,230	0	3,230	0	0	0	0	0
		Grand Total	Total		696,592	1,380,346	15			1,404,421	15	1,420,458	15	1,404,421	15	1,420,458	15	0	0	0	0