

## Department Appropriation Summary

### Historical Data

### Agency Request and Executive/Legislative Recommendation

Appropriation	2009-2010		2010-2011		2010-2011		2011-2012						2012-2013					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
034 General Revenue to Cities	24,731,123	0	27,372,099	0	27,506,526	0	30,257,000	0	27,372,099	0	27,372,099	0	33,283,000	0	27,372,099	0	27,372,099	0
035 Special Revenue to Cities	86,526,683	0	120,000,000	0	120,000,000	0	120,000,000	0	120,000,000	0	120,000,000	0	120,000,000	0	120,000,000	0	120,000,000	0
35X Property Tax Relief-Cities	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	4,000,000	0
<b>Total</b>	<b>115,257,806</b>	<b>0</b>	<b>151,372,099</b>	<b>0</b>	<b>151,506,526</b>	<b>0</b>	<b>154,257,000</b>	<b>0</b>	<b>151,372,099</b>	<b>0</b>	<b>151,372,099</b>	<b>0</b>	<b>157,283,000</b>	<b>0</b>	<b>151,372,099</b>	<b>0</b>	<b>151,372,099</b>	<b>0</b>

Funding Sources		%		%		%		%		%		%		%		%		
General Revenue 4000010	24,731,123	21.5	27,372,099	18.1			30,257,000	19.6	27,372,099	18.1	27,372,099	18.1	33,283,000	21.2	27,372,099	18.1	27,372,099	18.1
Special Revenue 4000030	90,526,683	78.5	124,000,000	81.9			124,000,000	80.4	124,000,000	81.9	124,000,000	81.9	124,000,000	78.8	124,000,000	81.9	124,000,000	81.9
Total Funds	115,257,806	100.0	151,372,099	100.0			154,257,000	100.0	151,372,099	100.0	151,372,099	100.0	157,283,000	100.0	151,372,099	100.0	151,372,099	100.0
Excess Appropriation/(Funding)	0		0				0		0		0		0		0		0	
Grand Total	115,257,806		151,372,099				154,257,000		151,372,099		151,372,099		157,283,000		151,372,099		151,372,099	

Special Language authorizes carry forward of funding for all Municipal Aid appropriations.

The amount of funding carried forward for FY11 in General Revenue to Cities (034) was \$696,886.

The amount of funding carried forward for FY11 in Special Revenue to Cities (035) was \$70,847.

Property Tax Relief - Cities (35X) of \$4 million each year is contingent upon available surplus funding.

## **Analysis of Budget Request**

**Appropriation:** 034 - General Revenue to Cities

**Funding Sources:** MLM - Municipal Aid Fund

Two appropriations, General Revenue to Cities (034) and Special Revenue to Cities (035), provide spending authority for the Treasurer's Office to distribute general and special revenues designated for the cities.

The Base Level for General Revenue to Cities (034) is \$27,372,099 each year of the biennium.

The Municipal League of Arkansas is requesting an increase over Base Level for its general revenue appropriation (034) of \$2,884,901 for FY12 and \$5,910,901 for FY13. This request reflects an approximate 10% increase each year (compounded in the 2nd year) of the biennium over the previously authorized level.

The Municipal League of Arkansas is also requesting that Special Revenue to Cities (035) be continued at the Base Level amounts of \$120,000,000 for each year of the biennium.

The Executive Recommendation provides for Base Level.

The Legislative Recommendation concurs with the Executive Recommendation.

## Appropriation Summary

**Appropriation:** 034 - General Revenue to Cities

**Funding Sources:** MLM - Municipal Aid Fund

Commitment Item		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid	5100004	24,731,123	27,372,099	27,506,526	30,257,000	27,372,099	27,372,099	33,283,000	27,372,099	27,372,099
<b>Total</b>		<b>24,731,123</b>	<b>27,372,099</b>	<b>27,506,526</b>	<b>30,257,000</b>	<b>27,372,099</b>	<b>27,372,099</b>	<b>33,283,000</b>	<b>27,372,099</b>	<b>27,372,099</b>

Funding Sources										
General Revenue	4000010	24,731,123	27,372,099		30,257,000	27,372,099	27,372,099	33,283,000	27,372,099	27,372,099
<b>Total Funding</b>		<b>24,731,123</b>	<b>27,372,099</b>		<b>30,257,000</b>	<b>27,372,099</b>	<b>27,372,099</b>	<b>33,283,000</b>	<b>27,372,099</b>	<b>27,372,099</b>
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
<b>Grand Total</b>		<b>24,731,123</b>	<b>27,372,099</b>		<b>30,257,000</b>	<b>27,372,099</b>	<b>27,372,099</b>	<b>33,283,000</b>	<b>27,372,099</b>	<b>27,372,099</b>

Special Language provides for carry forward of funding. For FY11, the carry forward funding amount was \$696,886.

FY10 Actual does not reflect a fund transfer to the Assessment Coordination Department for the Real Property Reappraisal Program (\$1,140,000).

## Appropriation Summary

**Appropriation:** 035 - Special Revenue to Cities

**Funding Sources:** MLM - Municipal Aid Fund

Commitment Item	2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid 5100004	86,526,683	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
<b>Total</b>	<b>86,526,683</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>
<b>Funding Sources</b>									
Special Revenue 4000030	86,526,683	120,000,000		120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
<b>Total Funding</b>	<b>86,526,683</b>	<b>120,000,000</b>		<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
<b>Grand Total</b>	<b>86,526,683</b>	<b>120,000,000</b>		<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>	<b>120,000,000</b>

Special Language provides for carry forward of funding. For FY11, the carry forward funding amount was \$70,847.

## **Analysis of Budget Request**

**Appropriation:** 35X - Property Tax Relief-Cities

**Funding Sources:** TPR - Property Tax Relief Trust Fund

Amendment 79 to the Arkansas Constitution proposed limiting the increase in the assessed value of a taxpayer's real property after a countywide reappraisal and a required property tax credit of at least three hundred dollars (\$300) on homestead property. This amendment was adopted at the November 2000 general election and became effective January 1, 2001.

This appropriation provides spending authority for the Treasurer's Office to distribute special revenue to counties based upon a property tax reduction. Beginning with Act 1268 of 2007, the cities have also received a distribution of \$4 million each year, contingent upon available surplus funding.

The Municipal League of Arkansas requests Base Level for the 2011-2013 biennium.

The Executive Recommendation provides for the Agency Request. Use of this appropriation is contingent on availability of funding.

The Legislative Recommendation concurs with the Executive Recommendation.

## Appropriation Summary

**Appropriation:** 35X - Property Tax Relief-Cities

**Funding Sources:** TPR - Property Tax Relief Trust Fund

Commitment Item	2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>Funding Sources</b>									
Special Revenue 4000030	4,000,000	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total Funding</b>	<b>4,000,000</b>	<b>4,000,000</b>		<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
<b>Grand Total</b>	<b>4,000,000</b>	<b>4,000,000</b>		<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>