

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010					2010-2011						
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
2MZ NCRC--Administration	62,469	1	75,000	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
480 NCRC - State Owned Lands or Historic Sites	0	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0
481 NCRC - Main Street Program	0	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0
Total	62,469	1	33,075,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1

Funding Sources		%		%		%		%		%		%		%		%		%	
Fund Balance	4000005	54,146,991	118.2	45,763,749	82.5			22,422,015	49.1	22,422,015	49.1	22,422,015	49.1	12,695,931	35.7	12,695,931	35.7	12,695,931	35.7
Interest	4000300	1,684,173	3.7	1,431,076	2.6			711,857	1.6	711,857	1.6	711,857	1.6	267,282	0.8	267,282	0.8	267,282	0.8
Inter-agency Fund Transfer	4000316	(26,033,183)	(56.8)	(9,834,869)	(17.7)			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	75,000	0.1			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Real Estate Transfer Tax	4000403	16,523,956	36.1	18,620,679	33.6			23,120,679	50.6	23,120,679	50.6	23,120,679	50.6	23,120,679	65.1	23,120,679	65.1	23,120,679	65.1
Service Charges	4000447	(495,719)	(1.1)	(558,620)	(1.0)			(558,620)	(1.2)	(558,620)	(1.2)	(558,620)	(1.2)	(558,620)	(1.6)	(558,620)	(1.6)	(558,620)	(1.6)
Total Funds		45,826,218	100.0	55,497,015	100.0			45,695,931	100.0	45,695,931	100.0	45,695,931	100.0	35,525,272	100.0	35,525,272	100.0	35,525,272	100.0
Excess Appropriation/(Funding)		(45,763,749)		(22,422,015)				(12,695,931)		(12,695,931)		(12,695,931)		(2,525,272)		(2,525,272)		(2,525,272)	
Grand Total		62,469		33,075,000				33,000,000		33,000,000		33,000,000		33,000,000		33,000,000		33,000,000	

The FY08 Actual and FY09 Budget in the NCRC – Admin appropriation exceed the Authorized amount due to a transfer from the Natural and Cultural Resources Council Grant Fund (480) by authority of A.C.A. § 15-12-103 (1).

The Inter-Agency Fund Transfer amount in FY08 represents the amount of obligated funding distributed for FY08 grants and FY07 grant extensions in the NCRC-State Owned Lands or Historic Sites appropriation. The FY09 amount represents the portion of the FY09 beginning Fund Balance that is obligated for FY08 grant extensions.

The Intra-agency Fund Transfer reflects the transfer of Real Estate Transfer Tax funding from the NCRC State Owned Lands or Historic Sites Program (480) to the NCRC Administration Program (2MZ).

Analysis of Budget Request

Appropriation: 2MZ - NCRC--Administration

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

This appropriation provides for the administration of Real Estate Transfer Tax proceeds by the Natural and Cultural Resources Council (NCRC).

According to A.C.A. §15-12-103(b)(1), "Eighty percent (80%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to the Natural and Cultural Resources Grants and Trust Fund, to be preserved and managed by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the council determines to be of value for recreation or conservation purposes..."

Furthermore, consistent with subparagraph (C) - "The grants shall be made in such amounts, for such purposes, and to such agencies as the council in its discretion shall select."

Under this authority, the Director of the Department of Arkansas Heritage is charged as the disbursing officer of grant funding and appropriation for the administrative costs of the Natural and Cultural Resources Council pursuant to special language in Section 36 of Act 793 of 2007 [Appropriation 480], so long as it does not conflict with A.C.A. §15-12-103 (1)(B) - "It is not the intention of this chapter that the Council shall itself manage, operate, or maintain any lands so acquired, but, rather, that it from time to time in its own discretion shall make grants to other agencies..."

Base Level includes one Regular position. The Base Level salary for this classified position reflects the recommendation of the Pay Plan Study. The salary and matching appropriation for this position (as well as any supporting operations appropriation) is not reflected on the Appropriation Summary Report for the NCRC-Administration appropriation (2MZ). The appropriation and funding will be transferred from the NCRC-State Owned Lands and Historic Sites appropriation (480) by authority §A.C.A. 15-12-103(1). A special language provision authorizes the carryforward of any unexpended balance of appropriation from the first fiscal year in the biennium to the second.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation. Due to the passage of Amendment 86 requiring annual sessions, the Legislative Recommendation is to discontinue Special Language provisions for carry forward of appropriation.

Appropriation Summary

Appropriation: 2MZ - NCRC--Administration

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	42,095	43,478	0	0	0	0	0	0	0
#Positions		1	1	1	1	1	1	1	1	1
Extra Help	5010001	0	0	0	0	0	0	0	0	0
#Extra Help		0	0	0	0	0	0	0	0	0
Personal Services Matching	5010003	12,717	12,313	0	0	0	0	0	0	0
Operating Expenses	5020002	7,657	18,459	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	750	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
Grants and Aid	5100004	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		62,469	75,000	0	0	0	0	0	0	0
Funding Sources										
Intra-agency Fund Transfer	4000317	62,469	75,000		0	0	0	0	0	0
Total Funding		62,469	75,000		0	0	0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		62,469	75,000		0	0	0	0	0	0

The FY08 Actual and FY09 Budget exceed the authorized due to a transfer from the Natural and Cultural Resources Council Grant Fund (480) by authority of A.C.A. § 15-12-103(1).

2007-09 Special Language provided for the carryforward of the unexpended balance of the NCRC appropriation from the first year of the biennium to the second year of the biennium. The amount that carried forward from FY08 into FY09 was \$7,531.

The Intra-agency Fund Transfer reflects the transfer of Real Estate Transfer Tax funding from the NCRC State Owned Lands or Historic Sites Program (480) to the NCRC Administration Program (2MZ).

Analysis of Budget Request

Appropriation: 480 - NCRC - State Owned Lands or Historic Sites

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

The Natural and Cultural Resources Council utilizes this appropriation to make grants for the acquisition, management, and stewardship of state owned lands or the preservation of state owned historic sites, buildings, structures, or objects. Funding for the appropriation is provided by the increase in the Real Estate Transfer Tax levied by Act 729 of 1987 and Act 1181 of 1993 (A.C.A. §26-60-105).

According to A.C.A. § 15-12-103 (b)(1), "Eighty percent (80%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to the Natural and Cultural Resources Grants and Trust Fund, to be preserved and managed by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the council determines to be of value for recreation or conservation purposes..."

Appropriation and funds are transferred on a year-to-year basis to those agencies receiving grants from the Council. Actual expenditures are reflected by the recipient agency.

The Agency request includes the continuation of Base Level Grants and Aid appropriation in the amount of \$30 million each year of the biennium. A special language provision authorizes the carryforward of any unexpended balance of appropriation from the first fiscal year in the biennium to the second.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation. Due to the passage of Amendment 86 requiring annual sessions, the Legislative Recommendation is to discontinue Special Language provisions for carry forward of appropriation.

Appropriation Summary

Appropriation: 480 - NCRC - State Owned Lands or Historic Sites

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid	5100004	0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Total		0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000

Funding Sources										
Fund Balance	4000005	51,196,848	43,302,719		20,675,701	20,675,701	20,675,701	11,700,069	11,700,069	11,700,069
Interest	4000300	1,546,478	1,308,024		624,541	624,541	624,541	217,489	217,489	217,489
Inter-agency Fund Transfer	4000316	(23,128,918)	(9,834,869)		0	0	0	0	0	0
Intra-agency Fund Transfer	4000317	(62,469)	0		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	14,176,062	16,391,574		20,891,574	20,891,574	20,891,574	20,891,574	20,891,574	20,891,574
Service Charges	4000447	(425,282)	(491,747)		(491,747)	(491,747)	(491,747)	(491,747)	(491,747)	(491,747)
Total Funding		43,302,719	50,675,701		41,700,069	41,700,069	41,700,069	32,317,385	32,317,385	32,317,385
Excess Appropriation/(Funding)		(43,302,719)	(20,675,701)		(11,700,069)	(11,700,069)	(11,700,069)	(2,317,385)	(2,317,385)	(2,317,385)
Grand Total		0	30,000,000		30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000

Special Language provides that the Director the Department of Arkansas Heritage shall be the disbursing officer for the NCRC appropriation and that when grants are made to state agencies, the corresponding amount of appropriation and funding may be transferred to the receiving state agency. Therefore, actual expenditures are reflected by the grant recipient agency.

2007-2009 Special Language provided for the carryforward of the unexpended balance of the NCRC appropriation from the first year of the biennium to the second year. The amount that carried forward from FY08 to FY09 was \$31,000.

The Inter-Agency Fund Transfer amount in FY08 represents the amount of obligated funding distributed for FY08 grants and FY07 grant extensions. The FY09 amount represents the portion of the FY09 beginning Fund Balance that is obligated for FY08 grant extensions.

The Intra-Agency Fund Transfer amount in FY08 represents grant funding transferred to the NCRC Administration appropriation (Fund Centre)

Analysis of Budget Request

Appropriation: 481 - NCRC - Main Street Program

Funding Sources: TGP - Natural & Cultural Resources Historic Preservation

This appropriation provides for the operation of the State Historic Preservation Program and the Main Street Arkansas Program. Funding for the appropriation is provided by the increase in the Real Estate Transfer Tax levied by Act 729 of 1987 and Act 1181 of 1993 (A.C.A. §26-60-105). Appropriation and funds are transferred on a year to year basis to the Historic Preservation Program and reflected as expenditures of that state agency. This appropriation is utilized to augment federal funding for the Historic Preservation Program and to provide for programs such as Main Street and Model Business Grants.

According to A.C.A. § 15-12-103 (b)(3), "Ten percent (10%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to a fund to be known as the 'Natural and Cultural Resources Historic Preservation Trust Fund', to be used by the council for providing a source of funds for the operation of the state historic preservation program and the 'Main Street' program."

Appropriation and funds are transferred on a year-to-year basis to those agencies receiving historic preservation or 'Main Street' grants from the Council. The expenditures are reflected by the recipient agency.

The Agency request includes the continuation of Base Level Grants and Aid appropriation in the amount of \$3 million each year of the biennium.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 481 - NCRC - Main Street Program

Funding Sources: TGP - Natural & Cultural Resources Historic Preservation

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid	5100004	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total		0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Funding Sources										
Fund Balance	4000005	2,950,143	2,461,030		1,746,314	1,746,314	1,746,314	995,862	995,862	995,862
Interest	4000300	137,695	123,052		87,316	87,316	87,316	49,793	49,793	49,793
Inter-agency Fund Transfer	4000316	(2,904,265)	0		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	2,347,894	2,229,105		2,229,105	2,229,105	2,229,105	2,229,105	2,229,105	2,229,105
Service Charges	4000447	(70,437)	(66,873)		(66,873)	(66,873)	(66,873)	(66,873)	(66,873)	(66,873)
Total Funding		2,461,030	4,746,314		3,995,862	3,995,862	3,995,862	3,207,887	3,207,887	3,207,887
Excess Appropriation/(Funding)		(2,461,030)	(1,746,314)		(995,862)	(995,862)	(995,862)	(207,887)	(207,887)	(207,887)
Grand Total		0	3,000,000		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Special Language provides that the Director of the Department of Arkansas Heritage shall be the disbursing officer for the Main Street appropriation and that when grants are made to state agencies from the NCRC appropriation, the corresponding amount of appropriation and funding may be transferred to the receiving state agency. Therefore, actual expenditures are reflected by the recipient agency.

The Inter-agency Fund Transfer in FY08 reflects the transfer of appropriation and funding to DAH Historic Preservation - Real Estate Transfer Tax appropriation (Business Area 0877).