

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
2MZ NCRC--Administration	68,368	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	15,287,968	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	68,368	1	18,362,968	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	34,325,598	123.6	27,706,550	71.2			20,525,381	51.4	20,525,381	51.4	20,525,381	51.4	6,952,381	26.1	6,952,381	26.1	6,952,381	26.1
Interest	4000300	302,891	1.1	365,000	0.9			366,500	0.9	366,500	0.9	366,500	0.9	369,500	1.4	369,500	1.4	369,500	1.4
Inter-agency Fund Transfer	4000316	(22,184,615)	(79.9)	(8,098,201)	(20.8)			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	37,230	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Real Estate Transfer Tax	4000403	15,766,770	56.8	19,500,000	50.1			19,650,000	49.2	19,650,000	49.2	19,650,000	49.2	19,950,000	74.8	19,950,000	74.8	19,950,000	74.8
Service Charges	4000447	(472,956)	(1.7)	(585,000)	(1.5)			(589,500)	(1.5)	(589,500)	(1.5)	(589,500)	(1.5)	(598,500)	(2.2)	(598,500)	(2.2)	(598,500)	(2.2)
Total Funds		27,774,918	100.0	38,888,349	100.0			39,952,381	100.0	39,952,381	100.0	39,952,381	100.0	26,673,381	100.0	26,673,381	100.0	26,673,381	100.0
Excess Appropriation/(Funding)		(27,706,550)		(20,525,381)				(6,952,381)		(6,952,381)		(6,952,381)		6,326,619		6,326,619		6,326,619	
Grand Total		68,368		18,362,968				33,000,000		33,000,000		33,000,000		33,000,000		33,000,000		33,000,000	

The FY11 Budget in the NCRC--Admin appropriation (2MZ) exceeds 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 FY10 represents the amount of obligated funding distributed for FY10 grants and FY09 grant extensions in the NCRC-State Owned Lands or Historic Sites appropriation (480) as well as the transfer of Real Estate Transfer Tax Funding from the NCRC Main Street Program appropriation (481) to the Historic Preservation Program. The FY11 amount represents the portion of the FY11 beginning Fund Balance that is obligated for FY10 grant extensions (480).

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 35 of Act 237 of 2010 [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 (1) Regular position, a G180C Grants Analyst (grade C117). Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. 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).

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 2MZ - NCRC--Administration

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

Commitment Item		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	47,592	47,868	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	13,573	15,742	0	0	0	0	0	0	0
Operating Expenses	5020002	7,203	10,890	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	500	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		68,368	75,000	0	0	0	0	0	0	0
Funding Sources										
Intra-agency Fund Transfer	4000317	68,368	75,000		0	0	0	0	0	0
Total Funding		68,368	75,000		0	0	0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		68,368	75,000		0	0	0	0	0	0

The FY11 Budget exceeds 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).

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.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

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

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

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	0	15,287,968	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Total		0	15,287,968	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	32,828,854	26,635,686		20,004,517	20,004,517	20,004,517	6,834,517	6,834,517	6,834,517
Interest	4000300	285,625	340,000		340,000	340,000	340,000	340,000	340,000	340,000
Inter-agency Fund Transfer	4000316	(20,005,102)	(8,098,201)		0	0	0	0	0	0
Intra-agency Fund Transfer	4000317	(68,368)	(75,000)		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	14,015,082	17,000,000		17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
Service Charges	4000447	(420,405)	(510,000)		(510,000)	(510,000)	(510,000)	(510,000)	(510,000)	(510,000)
Total Funding		26,635,686	35,292,485		36,834,517	36,834,517	36,834,517	23,664,517	23,664,517	23,664,517
Excess Appropriation/(Funding)		(26,635,686)	(20,004,517)		(6,834,517)	(6,834,517)	(6,834,517)	6,335,483	6,335,483	6,335,483
Grand Total		0	15,287,968		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.

The Inter-Agency Fund Transfer amount in FY10 represents the amount of obligated funding distributed for FY10 grants and FY09 grant extensions. The FY11 amount represents the portion of the FY11 beginning Fund Balance that is obligated for FY10 grant extensions.

The Intra-Agency Fund Transfer amount in FY10 and FY11 represents grant funding transferred to the NCRC Administration appropriation (Fund Center 2MZ).

The FY11 Budget has been adjusted to reflect the amount of FY11 Grant Awards approved by the Arkansas Natural and Cultural Resources Council (ANCRC).

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		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		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	1,496,744	1,070,864		520,864	520,864	520,864	117,864	117,864	117,864
Interest	4000300	17,266	25,000		26,500	26,500	26,500	29,500	29,500	29,500
Inter-agency Fund Transfer	4000316	(2,179,513)	0		0	0	0	0	0	0
Other	4000370	37,230	0		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	1,751,688	2,500,000		2,650,000	2,650,000	2,650,000	2,950,000	2,950,000	2,950,000
Service Charges	4000447	(52,551)	(75,000)		(79,500)	(79,500)	(79,500)	(88,500)	(88,500)	(88,500)
Total Funding		1,070,864	3,520,864		3,117,864	3,117,864	3,117,864	3,008,864	3,008,864	3,008,864
Excess Appropriation/(Funding)		(1,070,864)	(520,864)		(117,864)	(117,864)	(117,864)	(8,864)	(8,864)	(8,864)
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 FY10 reflects the transfer of appropriation and funding to DAH Historic Preservation - Real Estate Transfer Tax appropriation (Business Area 0877).

Other Funding consists of M&R Sales, Prior Year Refunds and a Transfer from the DFA Motor Vehicle Aquisition Fund.