

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
073 General Revenue to Counties	12,390,501	0	19,645,067	0	19,741,546	0	19,645,067	0	19,645,067	0	19,645,067	0	19,645,067	0	19,645,067	0	19,645,067	0
074 Special Revenue to Counties	95,315,882	0	160,000,000	0	160,000,000	0	160,000,000	0	160,000,000	0	160,000,000	0	160,000,000	0	160,000,000	0	160,000,000	0
190 Mineral Lease	15,460,265	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
1CW Military Land Sale	0	0	750,000	0	750,000	0	0	0	0	0	0	0	0	0	0	0	0	0
1CX Military Land Taxing Unit Distribution	0	0	1,250,000	0	1,250,000	0	0	0	0	0	0	0	0	0	0	0	0	0
738 Real Property Tax Reduction-Counties	203,402,255	0	250,000,000	0	250,000,000	0	250,000,000	0	250,000,000	0	250,000,000	0	250,000,000	0	250,000,000	0	250,000,000	0
738A Property Tax Relief - Counties	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
Total	330,568,903	0	455,645,067	0	455,741,546	0	453,645,067	0	453,645,067	0	453,645,067	0	453,645,067	0	453,645,067	0	453,645,067	0

Funding Sources		%		%		%		%		%		%		%		%	
General Revenue	4000010	12,390,501	3.7	19,645,067	4.3	19,645,067	4.3	19,645,067	4.3	19,645,067	4.3	19,645,067	4.3	19,645,067	4.3	19,645,067	4.3
Federal Revenue	4000020	15,460,265	4.7	22,000,000	4.8	20,000,000	4.4	20,000,000	4.4	20,000,000	4.4	20,000,000	4.4	20,000,000	4.4	20,000,000	4.4
Special Revenue	4000030	95,315,882	28.8	160,000,000	35.1	160,000,000	35.3	160,000,000	35.3	160,000,000	35.3	160,000,000	35.3	160,000,000	35.3	160,000,000	35.3
Trust Fund	4000050	207,402,255	62.7	254,000,000	55.7	254,000,000	56.0	254,000,000	56.0	254,000,000	56.0	254,000,000	56.0	254,000,000	56.0	254,000,000	56.0
Total Funds		330,568,903	100.0	455,645,067	100.0	453,645,067	100.0	453,645,067	100.0	453,645,067	100.0	453,645,067	100.0	453,645,067	100.0	453,645,067	100.0
Excess Appropriation/(Funding)		0		0		0		0		0		0		0		0	
Grand Total		330,568,903		455,645,067		453,645,067		453,645,067		453,645,067		453,645,067		453,645,067		453,645,067	

Special Language authorizes carry forward of funding for all County Aid Appropriations.

Analysis of Budget Request

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

The following appropriations provide spending authority for the Treasurer's Office to distribute general, special and federal funds to counties:

- General Revenue to Counties (073)
- Special Revenue to Counties (074)
- Unanticipated Special Revenue - Mineral Lease (190)
- Military Land Sale (1CW)
- Military Land Taxing Unit Distribution (1CX)

Act 1476 of 2009 provided to simplify and clarify the method of distribution of moneys received by the Treasurer of State from the federal government for a sale, lease, royalty, bonus, or rental of oil, gas, or mineral lands belonging to the federal government and located in this state by amending ACA 19-7-801 and repealing ACA 19-7-802. These modifications removed the need to maintain separate appropriations.

In addition to Base Level, the Association of Arkansas Counties requests to discontinue Military Land Sale (Appropriation 1CW) and Military Land Taxing Unit Distribution (Appropriation 1CX). All future grant distributions for the sale or lease of oil, gas, or mineral lands belonging to the federal government will be made from Unanticipated Special Revenue (Appropriation 190).

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County 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	12,390,501	19,645,067	19,741,546	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067
Total		12,390,501	19,645,067	19,741,546	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067

Funding Sources										
General Revenue	4000010	12,390,501	19,645,067		19,645,067	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067
Total Funding		12,390,501	19,645,067		19,645,067	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		12,390,501	19,645,067		19,645,067	19,645,067	19,645,067	19,645,067	19,645,067	19,645,067

Special Language provides for carry forward of funding. The carry forward funding amount for FY11 was \$422,228.

FY10 Actual does not reflect fund transfers to the State Central Services Fund to support Deputy Prosecutors (\$4,868,618) or to the Assessment Coordination Department for the Real Property Reappraisal Program (\$2,280,000).

Appropriation Summary

Appropriation: 074 - Special Revenue to Counties

Funding Sources: MLC - County 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	95,315,882	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Total	95,315,882	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Funding Sources									
Special Revenue 4000030	95,315,882	160,000,000		160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Total Funding	95,315,882	160,000,000		160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	95,315,882	160,000,000		160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000

Special Language provides for carry forward of funding. The carry forward funding amount for FY11 was \$247,392.

Appropriation Summary

Appropriation: 190 - Mineral Lease
Funding Sources: MLC - County 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	15,460,265	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total	15,460,265	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Funding Sources									
Federal Revenue 4000020	15,460,265	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	15,460,265	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	15,460,265	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

Special Language provides for carry forward of funding. The carry forward funding amount for FY11 was \$308,901.

Appropriation Summary

Appropriation: 1CW - Military Land Sale

Funding Sources: MLC - County 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	0	750,000	750,000	0	0	0	0	0	0
Total	0	750,000	750,000	0	0	0	0	0	0
Funding Sources									
Federal Revenue 4000020	0	750,000		0	0	0	0	0	0
Total Funding	0	750,000		0	0	0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	0	750,000		0	0	0	0	0	0

THIS APPROPRIATION NOT REQUESTED FOR THE 2011-2013 BIENNIUM.

Appropriation Summary

Appropriation: 1CX - Military Land Taxing Unit Distribution

Funding Sources: MLC - County 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	0	1,250,000	1,250,000	0	0	0	0	0	0
Total	0	1,250,000	1,250,000	0	0	0	0	0	0
Funding Sources									
Federal Revenue 4000020	0	1,250,000		0	0	0	0	0	0
Total Funding	0	1,250,000		0	0	0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	0	1,250,000		0	0	0	0	0	0

THIS APPROPRIATION NOT REQUESTED FOR THE 2011-2013 BIENNIUM.

Analysis of Budget Request

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust

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.

The Association of Arkansas Counties requests Base Level for the 2011-2013 biennium.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust

Commitment Item	2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	203,402,255	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Total	203,402,255	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000

Funding Sources									
Trust Fund 4000050	203,402,255	250,000,000		250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Total Funding	203,402,255	250,000,000		250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	203,402,255	250,000,000		250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000

Special Language provides for carry forward of funding. For FY11, the carry forward funding amount was \$334,963.

Analysis of Budget Request

Appropriation: 738A - Property Tax Relief - Counties

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.

Beginning with Act 1268 of 2007, this appropriation provides additional spending authority for the Treasurer's Office to distribute surplus property tax reduction special revenue to counties, contingent upon available funding.

The Association of Arkansas Counties 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: 738A - Property Tax Relief - Counties

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
Total	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
Funding Sources									
Trust Fund 4000050	4,000,000	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Funding	4,000,000	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	4,000,000	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000