

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
073 General Revenue to Counties	12,662,764	0	19,741,546	0	19,741,546	0	20,926,039	0	19,741,546	0	19,741,546	0	22,181,601	0	19,741,546	0	19,741,546	0
074 Special Revenue to Counties	81,601,506	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	547,409	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	90,145	0	1,409,855	0	0	0	1,500,000	0	1,500,000	0	750,000	0	0	0	0	0	750,000	0
1CX Military Land Taxing Unit Distribution	150,242	0	2,349,758	0	0	0	2,500,000	0	2,500,000	0	1,250,000	0	0	0	0	0	1,250,000	0
738 Real Property Tax Reduction-Counties	204,543,485	0	254,000,000	0	254,000,000	0	254,000,000	0	250,000,000	0	250,000,000	0	254,000,000	0	250,000,000	0	250,000,000	0
Total	299,595,551	0	457,501,159	0	453,741,546	0	458,926,039	0	453,741,546	0	451,741,546	0	456,181,601	0	449,741,546	0	451,741,546	0

Funding Sources		%		%		%		%		%		%		%		%
General Revenue 4000010	12,662,764	4.2	19,741,546	4.3	20,926,039	4.6	19,741,546	4.4	19,741,546	4.4	22,181,601	4.9	19,741,546	4.4	19,741,546	4.4
Federal Revenue 4000020	787,796	0.3	23,759,613	5.2	24,000,000	5.2	24,000,000	5.3	22,000,000	4.9	20,000,000	4.4	20,000,000	4.4	22,000,000	4.9
Special Revenue 4000030	286,144,991	95.5	414,000,000	90.5	414,000,000	90.2	410,000,000	90.4	410,000,000	90.8	414,000,000	90.8	410,000,000	91.2	410,000,000	90.8
Total Funds	299,595,551	100.0	457,501,159	100.0	458,926,039	100.0	453,741,546	100.0	451,741,546	100.0	456,181,601	100.0	449,741,546	100.0	451,741,546	100.0
Excess Appropriation/(Funding)	0		0		0		0		0		0		0		0	
Grand Total	299,595,551		457,501,159		458,926,039		453,741,546		451,741,546		456,181,601		449,741,546		451,741,546	

Military Land Sale (1CW) and Military Land Taxing Unit Distribution (1CX) are biennial appropriations authorized for \$1,500,000 and \$2,500,000 respectively. FY09 Budgeted amount has been adjusted to reflect the carry forward balance of appropriation between fiscal years.

Special Language authorized carry forward of appropriation and funding for all County Aid appropriations.

Real Property Tax Reduction - Counties (738) includes a one-time appropriation of \$4 million each year of the biennium authorized by Act 1268 of 2007, contingent upon available surplus funding.

Due to the passage of Amendment 86 requiring annual sessions, the Legislative Recommendation is to authorize one-half (1/2) of the total appropriation for each fiscal year for biennial appropriations and discontinue Special Language provisions for carry forward of appropriation.

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)

The Association of Arkansas Counties is requesting a general revenue increase (073) in Grants and Aid of \$1,184,493 in FY10 and \$2,440,055 in FY11, representing a 6% Cost of Living Adjustment each year (compounded in the 2nd year) to provide for state-mandated administration of justice and election functions provided by the counties.

The Executive Recommendation provides for Base Level for General Revenue to Counties of \$19,741,546 each year of the biennium. Continued state support to offset a portion of all county expenses for statewide primary elections, expenses for court reporters and administrative assistants, significant amounts for the public defender and deputy prosecuting attorney systems, as well as a one-time General Revenue Allotment Reserve transfer of \$12 million last biennium does not allow increases in aid to counties. The Executive Recommendation also provides for Agency Request to continue Special and Federal Revenues received by the counties at the current appropriated levels.

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: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

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	12,662,764	19,741,546	19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546	19,741,546
Total		12,662,764	19,741,546	19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546	19,741,546

Funding Sources										
General Revenue	4000010	12,662,764	19,741,546		20,926,039	19,741,546	19,741,546	22,181,601	19,741,546	19,741,546
Total Funding		12,662,764	19,741,546		20,926,039	19,741,546	19,741,546	22,181,601	19,741,546	19,741,546
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		12,662,764	19,741,546		20,926,039	19,741,546	19,741,546	22,181,601	19,741,546	19,741,546

Special Language provided for carry forward of appropriation and funding. The carry forward amount for FY09 was \$7,078,782.

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: 074 - Special Revenue to Counties

Funding Sources: MLC - County Aid Fund

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	81,601,506	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	81,601,506	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	81,601,506	160,000,000		160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Total Funding	81,601,506	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	81,601,506	160,000,000		160,000,000	160,000,000	160,000,000	160,000,000	160,000,000	160,000,000

Special Language provided for carry forward of appropriation and funding. The carry forward amount for FY09 was \$78,398,494.

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: 190 - Mineral Lease
Funding Sources: MLC - County Aid Fund

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	547,409	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	547,409	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	547,409	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	547,409	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	547,409	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

Special Language provided for carry forward of appropriation and funding. The carry forward amount for FY09 was \$19,452,591.

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: 1CW - Military Land Sale

Funding Sources: MLC - County Aid Fund

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	90,145	1,409,855	0	1,500,000	1,500,000	750,000	0	0	750,000
Total	90,145	1,409,855	0	1,500,000	1,500,000	750,000	0	0	750,000
Funding Sources									
Federal Revenue 4000020	90,145	1,409,855		1,500,000	1,500,000	750,000	0	0	750,000
Total Funding	90,145	1,409,855		1,500,000	1,500,000	750,000	0	0	750,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	90,145	1,409,855		1,500,000	1,500,000	750,000	0	0	750,000

This was a biennial appropriation authorized for \$1,500,000. FY09 Budgeted amount has been adjusted to reflect the carryforward balance of appropriation between fiscal years of \$1,409,855.

Due to the passage of Amendment 86 requiring annual sessions, the Legislative Recommendation is to authorize one-half (1/2) of the total appropriation for each fiscal year.

Appropriation Summary

Appropriation: 1CX - Military Land Taxing Unit Distribution

Funding Sources: MLC - County Aid Fund

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	150,242	2,349,758	0	2,500,000	2,500,000	1,250,000	0	0	1,250,000
Total	150,242	2,349,758	0	2,500,000	2,500,000	1,250,000	0	0	1,250,000
Funding Sources									
Federal Revenue 4000020	150,242	2,349,758		2,500,000	2,500,000	1,250,000	0	0	1,250,000
Total Funding	150,242	2,349,758		2,500,000	2,500,000	1,250,000	0	0	1,250,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	150,242	2,349,758		2,500,000	2,500,000	1,250,000	0	0	1,250,000

This was a biennial appropriation authorized for \$2,500,000. FY09 Budgeted amount has been adjusted to reflect the carryforward balance of appropriation between fiscal years of \$2,349,758.

Due to the passage of Amendment 86 requiring annual sessions, the Legislative Recommendation is to authorize one-half (1/2) of the total appropriation for each fiscal year.

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. Act 1268 of 2007 provided an additional one-time distribution of \$4 million each year of the biennium, contingent upon available surplus funding.

The Association of Arkansas Counties requests the continuation of Base Level of \$254,000,000 for this appropriation each year of the biennium.

The Executive Recommendation provides for \$250,000,000 each year of the biennium. The \$4 million distribution each year of the previous biennium as authorized by Act 1268 of 2007 was intended to provide temporary assistance to the Counties from the Property Tax Relief Fund.

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: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust

Commitment Item	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	204,543,485	254,000,000	254,000,000	254,000,000	250,000,000	250,000,000	254,000,000	250,000,000	250,000,000
Total	204,543,485	254,000,000	254,000,000	254,000,000	250,000,000	250,000,000	254,000,000	250,000,000	250,000,000

Funding Sources									
Special Revenue 4000030	204,543,485	254,000,000		254,000,000	250,000,000	250,000,000	254,000,000	250,000,000	250,000,000
Total Funding	204,543,485	254,000,000		254,000,000	250,000,000	250,000,000	254,000,000	250,000,000	250,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	204,543,485	254,000,000		254,000,000	250,000,000	250,000,000	254,000,000	250,000,000	250,000,000

Special Language provided for carry forward of appropriation and funding. The carry forward amount for FY09 was \$49,456,515.

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