

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
034 General Revenue to Cities	24,323,780	0	27,506,526	0	27,506,526	0	30,257,000	0	27,506,526	0	27,506,526	0	33,283,000	0	27,506,526	0	27,506,526	0
035 Special Revenue to Cities	75,187,908	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	0	0	0	0	4,000,000	0	0	0	0	0
Total	103,511,688	0	151,506,526	0	151,506,526	0	154,257,000	0	147,506,526	0	147,506,526	0	157,283,000	0	147,506,526	0	147,506,526	0

Funding Sources		%		%		%		%		%		%		%		%		
General Revenue 4000010	24,323,780	23.5	27,506,526	18.2			30,257,000	19.6	27,506,526	18.6	27,506,526	18.6	33,283,000	21.2	27,506,526	18.6	27,506,526	18.6
Special Revenue 4000030	79,187,908	76.5	124,000,000	81.8			124,000,000	80.4	120,000,000	81.4	120,000,000	81.4	124,000,000	78.8	120,000,000	81.4	120,000,000	81.4
Total Funds	103,511,688	100.0	151,506,526	100.0			154,257,000	100.0	147,506,526	100.0	147,506,526	100.0	157,283,000	100.0	147,506,526	100.0	147,506,526	100.0
Excess Appropriation/(Funding)	0		0				0		0		0		0		0		0	
Grand Total	103,511,688		151,506,526				154,257,000		147,506,526		147,506,526		157,283,000		147,506,526		147,506,526	

Special Language authorized carry forward of appropriation and funds for General Revenue to Cities (034) and Special Revenue to Cities (035) appropriations.

The amount of appropriation carried forward for FY09 in General Revenue to Cities (034) was \$3,182,746.

The amount of appropriation carried forward for FY09 in Special Revenue to Cities (035) was \$44,812,092.

Property Tax Relief - Cities (35X) was provided as a one-time appropriation of \$4 million each year of the biennium authorized by Act 1268 of 2007, contingent upon available surplus funding. The Executive Recommendation is to discontinue this appropriation. 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.

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 \$27,506,526 each year of the biennium.

The Municipal League of Arkansas is requesting an increase over Base Level for its general revenue appropriation (034) of \$2,750,474 for FY10 and \$5,776,474 for FY11. This request reflects a 10% increase each year (compounded in the 2nd year) of the biennium.

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 for General Revenue to Cities of \$27,506,526 each year of the biennium. Additional funds of \$4 million were provided on a one-time basis each year of the previous biennium from the Property Tax Relief Trust Fund, along with a one-time General Revenue Allotment Reserve transfer of \$12 million. The Executive Recommendation also provides for Agency Request to continue Special Revenue to Cities at the current level of appropriation.

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: 034 - General Revenue to Cities

Funding Sources: MLM - Municipal 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	24,323,780	27,506,526	27,506,526	30,257,000	27,506,526	27,506,526	33,283,000	27,506,526	27,506,526
Total	24,323,780	27,506,526	27,506,526	30,257,000	27,506,526	27,506,526	33,283,000	27,506,526	27,506,526

Funding Sources									
General Revenue 4000010	24,323,780	27,506,526		30,257,000	27,506,526	27,506,526	33,283,000	27,506,526	27,506,526
Total Funding	24,323,780	27,506,526		30,257,000	27,506,526	27,506,526	33,283,000	27,506,526	27,506,526
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	24,323,780	27,506,526		30,257,000	27,506,526	27,506,526	33,283,000	27,506,526	27,506,526

Special Language provided for carry forward of appropriation and funding. The carry forward amount for FY09 was \$3,182,746.

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: 035 - Special Revenue to Cities

Funding Sources: MLM - Municipal 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	75,187,908	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
Total	75,187,908	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
Funding Sources									
Special Revenue 4000030	75,187,908	120,000,000		120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
Total Funding	75,187,908	120,000,000		120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	75,187,908	120,000,000		120,000,000	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000

Special Language provides for carry forward of appropriation and funding. The carry forward amount for FY09 was \$44,812,092.

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

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

The Municipal League of Arkansas requests the continuation of Base Level of \$4,000,000 for this appropriation each year of the biennium.

The Executive Recommendation provides for discontinuing this appropriation. 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 cities from the Property Tax Relief Fund.

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	2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	4,000,000	4,000,000	4,000,000	4,000,000	0	0	4,000,000	0	0
Total	4,000,000	4,000,000	4,000,000	4,000,000	0	0	4,000,000	0	0
Funding Sources									
Special Revenue 4000030	4,000,000	4,000,000		4,000,000	0	0	4,000,000	0	0
Total Funding	4,000,000	4,000,000		4,000,000	0	0	4,000,000	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	4,000,000	4,000,000		4,000,000	0	0	4,000,000	0	0

Property Tax Relief - Cities (35X) was provided as a one-time appropriation of \$4 million each year of the biennium authorized by Act 1268 of 2007, contingent upon available surplus funding.