

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2011-2012		2012-2013		2012-2013		2013-2014						2014-2015					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
034 General Revenue to Cities	26,476,810	0	27,372,099	0	27,372,099	0	30,835,960	0	30,098,750	0	30,098,750	0	30,109,309	0	29,372,099	0	29,372,099	0
035 Special Revenue to Cities	88,197,377	0	120,000,000	0	120,000,000	0	180,000,000	0	180,000,000	0	180,000,000	0	180,000,000	0	180,000,000	0	180,000,000	0
35X Property Tax Relief-Cities	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	118,674,187	0	151,372,099	0	151,372,099	0	214,835,960	0	214,098,750	0	214,098,750	0	214,109,309	0	213,372,099	0	213,372,099	0

Funding Sources		%		%		%		%		%		%		%		%
Fund Balance 4000005	726,651	0.6	726,651	0.5			726,651	0.3	726,651	0.3	726,651	0.3	0	0.0	0	0.0
General Revenue 4000010	26,476,810	22.2	27,372,099	18.0			30,109,309	14.0	29,372,099	13.8	29,372,099	13.8	30,109,309	14.1	29,372,099	13.9
Special Revenue 4000030	92,197,377	77.2	124,000,000	81.5			184,000,000	85.6	182,000,000	85.8	182,000,000	85.8	184,000,000	85.9	182,000,000	86.1
Total Funds	119,400,838	100.0	152,098,750	100.0			214,835,960	100.0	212,098,750	100.0	212,098,750	100.0	214,109,309	100.0	211,372,099	100.0
Excess Appropriation/(Funding)	(726,651)		(726,651)				0		2,000,000		2,000,000		0		2,000,000	
Grand Total	118,674,187		151,372,099				214,835,960		214,098,750		214,098,750		214,109,309		213,372,099	

Analysis of Budget Request

Appropriation: 034 - General Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute general revenues designated for the cities.

The Base Level for General Revenue to Cities (034) is \$27,372,099 each year of the biennium.

The Municipal League of Arkansas is requesting a \$2,737,210 increase for its general revenue appropriation and funding each year of the biennium from Category "B" of the Revenue Stabilization Act.

The Municipal League of Arkansas is also requesting unfunded appropriation of \$726,651 and Special Language for the Treasurer of State that will allow the Treasurer to disburse this fund balance in FY2014.

The Executive Recommendation provides for \$2,726,651 in appropriation and \$2,000,000 in additional general revenue funding.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 034 - General Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid	5100004	26,469,573	27,372,099	27,372,099	30,835,960	30,098,750	30,098,750	30,109,309	29,372,099	29,372,099
Claims	5110015	7,237	0	0	0	0	0	0	0	0
Total		26,476,810	27,372,099	27,372,099	30,835,960	30,098,750	30,098,750	30,109,309	29,372,099	29,372,099
Funding Sources										
Fund Balance	4000005	726,651	726,651		726,651	726,651	726,651	0	0	0
General Revenue	4000010	26,476,810	27,372,099		30,109,309	29,372,099	29,372,099	30,109,309	29,372,099	29,372,099
Total Funding		27,203,461	28,098,750		30,835,960	30,098,750	30,098,750	30,109,309	29,372,099	29,372,099
Excess Appropriation/(Funding)		(726,651)	(726,651)		0	0	0	0	0	0
Grand Total		26,476,810	27,372,099		30,835,960	30,098,750	30,098,750	30,109,309	29,372,099	29,372,099

Special Language provides for carry forward of funding. For FY13, the carry forward funding amount was \$726,651. The Arkansas Municipal League is requesting unfunded appropriation and Special Language for the Treasurer of State that will allow the Treasurer to distribute this fund balance in FY2014.

FY12 Actual does not reflect a fund transfer to the Assessment Coordination Department for the Real Property Reappraisal Program (\$1,140,000).

Analysis of Budget Request

Appropriation: 035 - Special Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute special revenues designated for the cities.

The Base Level for Special Revenue to Cities (035) is \$120,000,000 each year of the biennium.

The Municipal League of Arkansas is requesting a \$60,000,000 increase for its special revenue appropriation each year of the biennium.

The Executive Recommendation provides for the Municipal League of Arkansas request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 035 - Special Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Grants and Aid	5100004	88,174,905	120,000,000	120,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
Claims	5110015	22,472	0	0	0	0	0	0	0	0
Total		88,197,377	120,000,000	120,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
Funding Sources										
Special Revenue	4000030	88,197,377	120,000,000		180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
Total Funding		88,197,377	120,000,000		180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		88,197,377	120,000,000		180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000

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. Beginning with Act 1268 of 2007, the cities have received a distribution of \$4 million each year, contingent upon available surplus funding.

The Municipal League of Arkansas requests Base Level for the 2013-2015 biennium.

The Executive Recommendation provides for the Agency Request for appropriation with \$2,000,000 in funding from the Property Tax Relief Trust Fund. Use of this appropriation is contingent on availability of funding.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	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									
Special Revenue 4000030	4,000,000	4,000,000		4,000,000	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000
Total Funding	4,000,000	4,000,000		4,000,000	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000
Excess Appropriation/(Funding)	0	0		0	2,000,000	2,000,000	0	2,000,000	2,000,000
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