

## 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
073 General Revenue to Counties	13,770,482	0	19,645,067	0	19,645,067	0	22,031,801	0	22,067,295	0	22,067,295	0	21,609,573	0	21,645,067	0	21,645,067	0
074 Special Revenue to Counties	96,386,839	0	160,000,000	0	160,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0
190 Mineral Lease	9,862,367	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
738 Real Property Tax Reduction-Counties	218,502,772	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
<b>Total</b>	<b>342,522,460</b>	<b>0</b>	<b>453,645,067</b>	<b>0</b>	<b>453,645,067</b>	<b>0</b>	<b>496,031,801</b>	<b>0</b>	<b>496,067,295</b>	<b>0</b>	<b>496,067,295</b>	<b>0</b>	<b>495,609,573</b>	<b>0</b>	<b>495,645,067</b>	<b>0</b>	<b>495,645,067</b>	<b>0</b>

Funding Sources		%		%		%		%		%		%		%		%	
Fund Balance	4000005	422,228	0.1	422,228	0.1	422,228	0.1	422,228	0.1	422,228	0.1	0	0.0	0	0.0	0	0.0
General Revenue	4000010	13,770,482	4.0	19,645,067	4.3	21,609,573	4.4	21,645,067	4.4	21,645,067	4.4	21,609,573	4.4	21,645,067	4.4	21,645,067	4.4
Federal Revenue	4000020	9,862,367	2.9	20,000,000	4.4	20,000,000	4.0	20,000,000	4.0	20,000,000	4.0	20,000,000	4.0	20,000,000	4.1	20,000,000	4.1
Special Revenue	4000030	96,386,839	28.1	160,000,000	35.2	200,000,000	40.3	200,000,000	40.5	200,000,000	40.5	200,000,000	40.4	200,000,000	40.5	200,000,000	40.5
Trust Fund	4000050	222,502,772	64.9	254,000,000	55.9	254,000,000	51.2	252,000,000	51.0	252,000,000	51.0	254,000,000	51.3	252,000,000	51.0	252,000,000	51.0
<b>Total Funds</b>		<b>342,944,688</b>	<b>100.0</b>	<b>454,067,295</b>	<b>100.0</b>	<b>496,031,801</b>	<b>100.0</b>	<b>494,067,295</b>	<b>100.0</b>	<b>494,067,295</b>	<b>100.0</b>	<b>495,609,573</b>	<b>100.0</b>	<b>493,645,067</b>	<b>100.0</b>	<b>493,645,067</b>	<b>100.0</b>
Excess Appropriation/(Funding)		(422,228)		(422,228)		0		2,000,000		2,000,000		0		2,000,000		2,000,000	
<b>Grand Total</b>		<b>342,522,460</b>		<b>453,645,067</b>		<b>496,031,801</b>		<b>496,067,295</b>		<b>496,067,295</b>		<b>495,609,573</b>		<b>495,645,067</b>		<b>495,645,067</b>	

## **Analysis of Budget Request**

**Appropriation:** 073 - General Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

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

The Base Level for General Revenue to Counties (073) is \$19,645,067 each year of the biennium.

The Association of Arkansas Counties is requesting a \$1,964,506 increase for its general revenue appropriation and funding each year of the biennium from Category "B" of the Revenue Stabilization Act.

The Association of Arkansas Counties is also requesting unfunded appropriation of \$422,228 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 \$2,422,228 in appropriation and \$2,000,000 in additional general revenue funding.

The Legislative Recommendation concurs with the Executive Recommendation.

## Appropriation Summary

**Appropriation:** 073 - General Revenue to Counties

**Funding Sources:** MLC - County 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	13,770,482	19,645,067	19,645,067	22,031,801	22,067,295	22,067,295	21,609,573	21,645,067	21,645,067
Total		13,770,482	19,645,067	19,645,067	22,031,801	22,067,295	22,067,295	21,609,573	21,645,067	21,645,067

Funding Sources										
Fund Balance	4000005	422,228	422,228		422,228	422,228	422,228	0	0	0
General Revenue	4000010	13,770,482	19,645,067		21,609,573	21,645,067	21,645,067	21,609,573	21,645,067	21,645,067
Total Funding		14,192,710	20,067,295		22,031,801	22,067,295	22,067,295	21,609,573	21,645,067	21,645,067
Excess Appropriation/(Funding)		(422,228)	(422,228)		0	0	0	0	0	0
Grand Total		13,770,482	19,645,067		22,031,801	22,067,295	22,067,295	21,609,573	21,645,067	21,645,067

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

## **Analysis of Budget Request**

**Appropriation:** 074 - Special Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

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

The Base Level for Special Revenue to Counties (074) is \$160,000,000 each year of the biennium.

The Association of Arkansas Counties is requesting a \$40,000,000 increase for its special revenue appropriation each year of the biennium.

The Executive Recommendation provides for the Association of Arkansas Counties request.

The Legislative Recommendation concurs with the Executive Recommendation.

**Appropriation Summary**

**Appropriation:** 074 - Special Revenue to Counties

**Funding Sources:** MLC - County 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	96,386,839	160,000,000	160,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total	96,386,839	160,000,000	160,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

Funding Sources									
Special Revenue 4000030	96,386,839	160,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total Funding	96,386,839	160,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	96,386,839	160,000,000		200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000

## **Analysis of Budget Request**

**Appropriation:** 190 - Mineral Lease

**Funding Sources:** MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute monies received from the federal government to those counties to which such monies are allocated by law.

The Association of Arkansas Counties requests Base Level for the 2013-2015 biennium.

The Executive Recommendation provides for the Association of Arkansas Counties request.

The Legislative Recommendation concurs with the Executive Recommendation.

**Appropriation Summary**

**Appropriation:** 190 - Mineral Lease

**Funding Sources:** MLC - County 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	9,862,367	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	9,862,367	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	9,862,367	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	9,862,367	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	9,862,367	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

## **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 2013-2015 biennium.

The Executive Recommendation provides for the Association of Arkansas Counties 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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Refunds/Reimbursements 5110014	218,502,772	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	218,502,772	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	218,502,772	250,000,000		250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Total Funding	218,502,772	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	218,502,772	250,000,000		250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000

## **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 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:** 738A - Property Tax Relief - Counties

**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									
Trust Fund 4000050	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