

ARKANSAS BUDGET SYSTEM
AGENCY PROGRAM COMMENTARY
1997 - 1999

The County Governments in Arkansas respectfully request that the County General Aid (Turnback) Fund be increased to \$23,615,000.00 in FY 97/98 and \$27,122,000.00 in FY 98/99 and all be placed in Category A of the Revenue Stabilization Act.

1. Previous annual appropriations to county aid have not kept up with the inflation of the dollar. In 1979, County Aid Funds represented 1.7% of the States' general revenues, today the present appropriation represents only 1% of those revenues.
2. Sixty-seven Arkansas counties rely, to some degree, on federal Payment-in-Lieu-of-Taxes funds. These funds have been increased only slightly by Congress since the inception of PILT in 1976.
3. The costs of programs which have been mandated by the state and federal governments are contributing to our increased needs for revenue. Some of the examples of this are the Motor Voter Legislation; Solid Waste (RECRA), Clear Water Act and others.

Arkansas counties are a political subdivision of the State for the extension of human service delivery.

COUNTY AID SPECIAL REVENUES

The \$100,000,000.00 request in County Aid - Special Revenues is an appropriation authority amount and not an actual dollar amount from General Revenue. The money which comes through this appropriation is county road Turnback, severance taxes, bond sales, etc. Request for FY 97/98 is \$100,000,000.00 and FY 98/99 is \$100,000,000.00.

Military Land Sales (Severance Taxes)

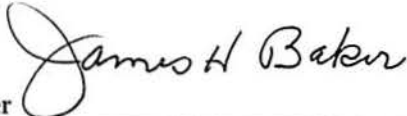
FY 97/98 - \$1,418,403.00; FY 98/99 - \$1,500,000.00

Military Land Taxing Unit Distribution (Special Revenues)

FY 97/98 - \$2,364,005.00; FY 98/99 - \$2,500,000.00

Mineral Lease Moneys (Unanticipated Special Revenues)

FY 97/98 - \$20,000,000.00; FY 98/99 - \$20,000,000.00

<u>AGENCY</u>	<u>DIRECTOR</u>	<u>AGENCY PROGRAM COMMENTARY</u>	<u>PAGE</u>
Association of Arkansas Counties	James H. Baker 	BR21	64

COUNTY AND MUNICIPAL AID
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1995

Assets					Liabilities			Total Equity	
Cash and Investments	Fixed	Other	Total	Current	Long-term	Total			
\$ 80,263	\$ 0	\$ 0	\$ 80,263	\$ 80,263	\$ 0	\$ 80,263	\$ 0		

Revenues					Expenditures					Other Sources (Uses)
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 180,019,877	\$ 159,693	\$ 0	\$ 3,493	\$ 180,183,063	\$ 0	\$ 0	\$ 0	\$ 181,436,528	\$ 181,436,528	\$ 0

Findings	Recommendations
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None

None

SUMMARY

STATUS OF NEW PROGRAMS/EXPANSIONS AUTHORIZED BY THE 80TH GENERAL ASSEMBLY

AGENCY: County Aid(074)

PROGRAM AUTHORIZED	# POS. AUTH.	ADDITIONAL AUTHORIZED APPROPRIATION		STATUS
		FY 95-96	FY 96-97	
<u>APPROPRIATION: 073 - General Revenue to Counties</u>				
General Revenue to Counties		\$1,654,868	\$1,654,868	General Revenue collections in FY96 allowed the St. Treasurer's Office to distribute additional amount. FY97 General Revenue forecast has allowed the Treasurer's Office to budget the additional appropriation.
<u>APPROPRIATION: 074 - Special Revenue to Counties</u>				
Special Revenue to Counties				No new programs or expansions in the 1995-97 biennium.
<u>APPROPRIATION: 190 - Mineral Lease Monies</u>				
Mineral Lease Monies				No new programs or expansions in the 1995-97 biennium.
<u>APPROPRIATION: 1CW - Military Land Sale</u>				
Military Land Sale		\$135,995	Carry Forward	Additional appropriation was not needed in FY96 by the State Treasurer to distribute available funding. The additional amount is budgeted in FY97 in the event funding becomes available.
<u>APPROPRIATION: 1CX - Military Land Taxing Unit Distribution</u>				
Military Land Taxing Unit Distribution		\$81,597	Carry Forward	Additional appropriation was not needed in FY96 by the State Treasurer to distribute available funding. The additional amount is budgeted in FY97 in the event funding becomes available.

ARKANSAS BUDGET SYSTEM

DEPARTMENT APPROPRIATION SUMMARY

AGENCY TITLE Association of Ark. Counties(074)		1995-97 Expenditures				1997-99 Biennium Request				1997-99 Executive Recommendation			
Appropriations		Actual	No. of	Budgeted	No. of	Year 1	No. of	Year 2	No. of	Year 1	No. of	Year 2	No. of
Code	Name	1995-96	Pos.	1996-97	Pos.	1997-98	Pos.	1998-99	Pos.	1997-98	Pos.	1998-99	Pos.
073	General Revenue to Counties	\$21,552,313		\$21,552,313		\$23,615,000		\$27,122,000		\$21,552,313		\$21,552,313	
074	Special Revenue to Counties	65,106,956		100,000,000		100,000,000		100,000,000		100,000,000		100,000,000	
190	Mineral Lease Monies	4,131		20,000,000		20,000,000		20,000,000		20,000,000		20,000,000	
1CW	Military Land Sale	37,866		1,462,134		1,500,000		Carry Forward		1,500,000		Carry Forward	
1CX	Military Land Taxing Unit Distribution	63,110		2,436,890		2,500,000		Carry Forward		2,500,000		Carry Forward	
TOTALS		\$86,764,376		\$145,451,337		\$147,615,000		\$147,122,000		\$145,552,313		\$141,552,313	
Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balances													
General Revenues		21,552,313	24.8%	21,552,313	14.8%	23,615,000	16.0%	27,122,000	18.4%	21,552,313	14.8%	21,552,313	15.2%
Special Revenues		65,106,956	75.0%	100,000,000	68.8%	100,000,000	67.7%	100,000,000	68.0%	100,000,000	68.7%	100,000,000	70.6%
Federal Funds		105,107	0.2%	23,899,024	16.4%	24,000,000	16.3%	20,000,000	13.6%	24,000,000	16.5%	20,000,000	14.2%
Const. & Fiscal Agency Fund													
State Central Services Fund													
Non-Revenue Receipts													
Cash Funds													
Other													
Total Funding		86,764,376	100.0%	145,451,337	100.0%	147,615,000	100.0%	147,122,000	100.0%	145,552,313	100.0%	141,552,313	100.0%
Excess Appro./ (Funding)													
TOTAL		\$86,764,376		\$145,451,337		\$147,615,000		\$147,122,000		\$145,552,313		\$141,552,313	
DEPARTMENT Association of Arkansas Counties(074)				DIRECTOR James Baker				DEPARTMENT APPROPRIATION SUMMARY BR 40					

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1997 - 1999**

These appropriations provide spending authority for the Treasurer's Office to distribute General, Special and Federal funds to counties. The Association of Arkansas Counties is requesting General Revenue Turnback be increased to \$23,615,000 in FY98 and \$27,122,000 in FY99. Also included in the request is continuation of the appropriations used to distribute special revenue funds and funds received from the federal government for mineral and oil leases.

The Executive Recommendation for General Revenue Turnback to Counties is the 1997 Authorized Appropriation (\$21,552,313) each year of the 1995-97 biennium. Appropriation for Special Revenues and Federal Revenues received by the Counties is recommended at the requested amount.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Association of Arkansas Counties Code: 074	Name: Code:	Name: County Aid Fund Code: MLC	BR20	68

ARKANSAS BUDGET SYSTEM

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPRO	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
										97-98	98-99	97-98	98-99
GENERAL REVENUES -- COUNTIES	21,552,313	21,552,313	21,552,313	21,552,313	2,062,687	23,615,000	21,552,313	5,569,687	27,122,000	21,552,313	21,552,313		
TOTAL	21,552,313	21,552,313	21,552,313	21,552,313	2,062,687	23,615,000	21,552,313	5,569,687	27,122,000	21,552,313	21,552,313		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES			*****										
GENERAL REVENUES	21,552,313	21,552,313	*****	21,552,313	2,062,687	23,615,000	21,552,313	5,569,687	27,122,000	21,552,313	21,552,313		
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	21,552,313	21,552,313	*****	21,552,313	2,062,687	23,615,000	21,552,313	5,569,687	27,122,000	21,552,313	21,552,313		
EXCESS APPRO/ (FUNDING)			*****										
TOTAL	21,552,313	21,552,313	*****	21,552,313	2,062,687	23,615,000	21,552,313	5,569,687	27,122,000	21,552,313	21,552,313		

DEPT 004 CONSTITUTIONAL OFFICES
 AGY 074 COUNTY AID
 APPRO 073 GENERAL REVENUES TO COUNTIES
 FUND HLC COUNTY AID FUND(074)

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96	96-97	96-97	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							97-98	98-99	97-98	98-99
SPECIAL REVENUES -- COUNTIES	65,106,956	100,000,000	100,000,000	100,000,000	0	100,000,000	100,000,000	0	100,000,000	100,000,000	100,000,000		
TOTAL	65,106,956	100,000,000	100,000,000	100,000,000	0	100,000,000	100,000,000	0	100,000,000	100,000,000	100,000,000		
PROPOSED FUNDING SOURCES			*****										
UNDEVELOPED BALANCES			*****										
GENERAL REVENUES			*****										
SPECIAL REVENUES	65,106,956	100,000,000	*****	100,000,000		100,000,000	100,000,000		100,000,000	100,000,000	100,000,000		
DEPARTMENTAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
STATE FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	65,106,956	100,000,000	*****	100,000,000		100,000,000	100,000,000		100,000,000	100,000,000	100,000,000		
CESS APPRO/ (FUNDING)			*****										
TOTAL	65,106,956	100,000,000	*****	100,000,000		100,000,000	100,000,000		100,000,000	100,000,000	100,000,000		

PT 004 CONSTITUTIONAL OFFICES
 Y 074 COUNTY AID
 PRO 074 SPECIAL REVENUES TO COUNTIES
 ND HLC COUNTY AID FUND(074)

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPRO	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
										97-98	98-99	97-98	98-99
UNANTICIPATED SPECIAL REV	4,131	20,000,000	20,000,000	20,000,000	0	20,000,000	20,000,000	0	20,000,000	20,000,000	20,000,000		
TOTAL	4,131	20,000,000	20,000,000	20,000,000	0	20,000,000	20,000,000	0	20,000,000	20,000,000	20,000,000		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES			*****										
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS	4,131	20,000,000	*****	20,000,000		20,000,000	20,000,000		20,000,000	20,000,000	20,000,000		
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	4,131	20,000,000	*****	20,000,000		20,000,000	20,000,000		20,000,000	20,000,000	20,000,000		
EXCESS APPRO/ (FUNDING)			*****										
TOTAL	4,131	20,000,000	*****	20,000,000		20,000,000	20,000,000		20,000,000	20,000,000	20,000,000		

DEPT 004 CONSTITUTIONAL OFFICES
 AGY 074 COUNTY AID
 APPRO 190 MINERAL LEASE MONIES
 FUND HLC COUNTY AID FUND(074)

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPRO	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE	
										97-98	98-99	97-98	98-99
RANTS/AIDS	37,866	1,462,134	1,462,134	1,500,000	0	1,500,000	CARRY FORWARD			1,500,000	Carry Forward		
TOTAL	37,866	1,462,134	1,462,134	1,500,000	0	1,500,000				1,500,000			
PROPOSED FUNDING SOURCES			*****										
UNDEVELOPED BALANCES			*****										
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS	37,866	1,462,134	*****	1,500,000		1,500,000				1,500,000			
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS			*****										
OTHER			*****										
TOTAL FUNDING	37,866	1,462,134	*****	1,500,000		1,500,000				1,500,000			
EXCESS APPRO/ (FUNDING)			*****										
TOTAL	37,866	1,462,134	*****	1,500,000		1,500,000				1,500,000			

DEPT 004 CONSTITUTIONAL OFFICES
 AGENCY 074 COUNTY AID
 APPROPRIATION 1CW MILITARY LAND SALE
 FUND 074 HLC COUNTY AID FUND(074)

APPROPRIATION SUMMARY

BR 215

ARKANSAS BUDGET SYSTEM

01 02 03 04 05 06 07 08 09 10 11 12 13 14

CHARACTER TITLE	-----EXPENDITURES-----			96-97			-----97-98 FISCAL YEAR-----			-----98-99 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	95-96 ACTUAL	96-97 BUDGETED	96-97 AUTHORIZED APPRO	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	BASE	PRIORITY PROGRAMS	TOTAL REQUEST	EXECUTIVE		LEGISLATIVE				
										97-98	98-99	97-98	98-99			
GRANTS/AIDS	63,110	2,436,890	2,436,890	2,500,000	0	2,500,000	CARRY FORWARD			2,500,000	Carry Forward					
TOTAL	63,110	2,436,890	2,436,890	2,500,000	0	2,500,000				2,500,000						
PROPOSED FUNDING SOURCES			*****													
FUND BALANCES			*****													
GENERAL REVENUES			*****													
SPECIAL REVENUES			*****													
FEDERAL FUNDS	63,110	2,436,890	*****	2,500,000		2,500,000				2,500,000						
STATE CENTRAL SERVICES FUND			*****													
NON-REVENUE RECEIPTS			*****													
CASH FUNDS			*****													
OTHER			*****													
TOTAL FUNDING	63,110	2,436,890	*****	2,500,000		2,500,000				2,500,000						
EXCESS APPRO/ (FUNDING)			*****													
TOTAL	63,110	2,436,890	*****	2,500,000		2,500,000				2,500,000						

DEPT 004 CONSTITUTIONAL OFFICES
 AGY 074 COUNTY AID
 APPRO 1CX MILITARY LAND TAXING UNIT DISTRIBUTION
 FUND HLC COUNTY AID FUND(074)

APPROPRIATION SUMMARY

BR 215