

COUNTY AID

Enabling Laws

Acts 773 & 1268 of 2007
A.C.A. §19-5-602

History and Organization

Established by A.C.A. §19-5-602, the County Aid Fund consists of:

- General revenues provided under the Revenue Stabilization Law;
- Special revenues including:
 - Arkansas Highway Revenue Distribution Law - A.C.A. §27-70-201 et seq.
 - Special revenues specified in A.C.A. §19-6-301 subdivisions (74) and (117)
 - 34% of those special revenues as specified in subdivision (20) of A.C.A. §19-6-301
 - 25% of all severance taxes other than those imposed upon saw timber and timber products as set out in subdivision (18) of A.C.A. §19-6-301 of the Revenue Classification Law

All distributions of general and special revenues are to be made within ten (10) days after the close of each calendar month to the respective counties.

General revenue is distributed with seventy-five percent (75%) divided equally among the seventy-five (75) counties of the state and twenty-five percent (25%) distributed on the basis of population according to the most recent federal decennial or special census, with each county to receive the proportion that its population bears to the total population of the state. The funds are received by the County Treasurer and are to be credited to the County General Fund to be used for general county purposes, unless otherwise appropriated by the Quorum Court.

The biennial budget request for the County Aid Fund is prepared and submitted by the Director of the Arkansas Association of Counties.

Agency Commentary

Developments in law over the years have established the need for adequate funding for counties in performing the mandates of the General Assembly. We sincerely appreciated the unprecedented commitment from Governor Beebe and the Legislature in the 2007 session to provide counties some additional funding. The additional funding was long overdue - but, still not sufficient to cover the mandates on county government. And, the additional funding was not from the state's general revenue. The additional \$4 million in county aid funding for each year of the current biennium was appropriated from the Property Tax Relief Fund. Additionally, counties of Arkansas were appropriated \$12 million in General Improvement Funds for infrastructure and capital needs.

It is well settled law in Arkansas that counties are political subdivisions of the state created for the public convenience in the administration of government. [See: Davis v. Wilson, 183 Ark. 271 (1931); Pruitt v. Sebastian County Coal and Mining Co., 215 Ark. 673 (1949); Sullivan, Admin. v. Pulaski County, 247

Ark. 259 (1969); Chandler v. Pulaski County, 247 Ark. 262 (1969)]

The General Assembly has proclaimed under Arkansas Code Annotated 14-14-102 that: "A county is a political subdivision of the state for the more convenient administration of justice and the exercise of local legislative authority related to county affairs." These are two separate and distinct functions: (1) the state function of justice conveniently administered in accordance with law by county government, a political subdivision of the state; and (2) the local function of legislative and administrative authority relating to county affairs.

The Arkansas Supreme Court has explained: "It must be remembered that counties are still civil divisions of the state for political and judicial purposes and are the state's auxiliaries and instrumentalities in the administration of its government. They are political subdivisions of the state for the administration of justice. The word "county" signifies a portion of a state resulting from a division of the state into such areas for the better government thereof and the easier administration of justice. In these respects we have clearly held that nothing in Amendment 55 changed the state of the county insofar as its primary purposes and functions (one of which is the administration of justice) are concerned." [See: Beaumont, Judge v. Adkisson, Judge, 267 Ark. 511 (1980); Mears v. Hall, 263 Ark. 827 (1978)]

In order to assist counties with the ever-increasing costs of providing mandated services, the General Assembly created and funded a County Aid Fund beginning with the 1953/54 biennium. Since that time turnback dollars have increased very gradually. But, the percentage of state general revenue the counties receive has declined sharply - while at the same time the costs of delivering state mandated services have risen dramatically.

Unlike highway revenue turnback, which has a built-in mechanism for revenue growth - general revenue aid to counties is an arbitrary appropriation. That appropriation, for all practical purposes, was flat for a quarter of a century - from 1981 to 2006. For example: If county government had received a simple 3% annual adjustment in their county aid appropriation since 1981 the appropriation for 2008 would have been \$40,802,307 instead of the current \$23,741,546 (\$19,741,546 from the state's General Revenue Fund and \$4,000,000 from the surplus of the Property Tax Relief Fund).

Another point of concern is the amount of per capita funding that county government receives in comparison to the per capita amount received by municipalities. Please know that we do not begrudge the amount of funding received by the municipalities of Arkansas. We are certain that each city and town can use every cent received and more. However, to emphasize this discrepancy, let us call your attention to the numbers outlined on the following page:

Municipal General Revenue Aid

• Annual Gross General Revenue	\$27,506,526.00
• Annual Additional Funding/Property Tax Relief Fund	\$ 4,000,000.00
• Less Property Reappraisal Deduction	<u>(\$ 1,140,000.00)</u>
• Net Available for Use by Municipalities	\$30,366,526.00

- Per Capita Funding (Net Available Divided by Municipal Population = $\$30,366,526/1,761,430 = \17.24 per capita) **\$17.24**

County General Revenue Aid

- Annual Gross General Revenue \$19,741,546.00
- Annual Additional Funding/Property Tax Relief Fund \$ 4,000,000.00
- Less Property Reappraisal Deduction (\$ 2,280,000.00)
- Less Deputy Prosecutor Salary Deduction (\$ 5,459,621.28)
- Net Available for Use by Counties \$ 16,001,924.00
- Per Capita Funding (Net Available Divided by County Population = $\$16,001,924.72/2,673,400 = \5.99 per capita) **\$5.99**

The numbers are what they are. We do not know why they are as they are - but, we do know they need to change. We cannot imagine that anyone could make a plausible argument as to why municipal per capita funding should be more than county per capita funding. In fact, it is county government that more often than municipalities, experiences the requisites of state government. We realize that this situation did not happen overnight - and will not be fixed overnight. But, we implore the Legislature to look at this situation and provide us with some help and relief. [A good start would be to relieve us of the almost \$5.5 million deduction for Deputy Prosecutor salaries...officers of the state court system.]

County government does not expect the State of Arkansas to pay for those things that are purely county responsibilities; but, we do expect the state to provide funding for those things that are state functions - simply being administered at the local level for the convenience of the state. We respectfully ask the State of Arkansas to provide adequate state funding to county government for the mandates we work under.

A partial list of the mandates on county government for which the State of Arkansas should bear responsibility include: (1) the administration of justice through the court system; (2) court records management; (3) responsibility for a portion of Deputy Prosecutors salaries (deduction from the General County Aid); (4) funding of the office operations for Deputy Prosecutors and to some degree Prosecutors; (5) funding of office operations for Public Defenders; (6) law enforcement as it relates to the court system; and (7) the cost of the General Election.

In light of these arguments on behalf of Arkansas County Government - but with the restraining thought of "taking one step at a time" the Association of Arkansas Counties request that county aid be funded for the 2009-2011 biennium as follows:

2009-2010	\$19,741,546	General Revenue
	\$1,184,493	6% COLA
	\$20,926,039	
	\$4,000,000	Property Tax Relief Fund
	\$24,926,039	

2010-2011	\$20,926,039	General Revenue
	\$1,255,562	6% COLA
	\$22,181,601	
	\$4,000,000	Property Tax Relief Fund
	\$26,181,601	

We also request that the State of Arkansas relieve the counties of Arkansas of the current \$5,459,621.28 obligation for Deputy Prosecutor salaries that is deducted from our gross general revenue aid. With the combination of the requested COLA each year of the biennium and the relief of the \$5.5 million current obligation for officers of the state court system our per capita funding would increase to **\$8.47** for the 2009-2010 fiscal year and **\$8.94** for the 2010-2011 fiscal year - still roughly **one-half** of the current general revenue per capita funding for municipalities.

One way to get our per capita funding closer to that of municipal government would be to give county government special consideration in the appropriation of "general improvement funds". The \$12 million in general improvement funds appropriated to the counties in the 2007 legislative session was a much needed boost to our capital and infrastructure needs. There is no doubt that county government deserves a portion of your general improvement funds each biennium. That is one way the state can help meet their obligation to fund the state mandates on county government - a very wise use of that money.

The Association of Arkansas Counties respectfully requests that the amounts so requested be fully funded and placed in Category A of the Revenue Stabilization Act. In light of our 26 year history from 1981 through 2006 of receiving larger cuts than increases in general revenue aid - we feel our request is more than fair. Please review with due diligence as you consider the granting of our request.

Thank you for the progress on that was made on the "county funding front" in the 2007 Legislative Session. Let's continue the progress!

The counties of Arkansas and the State of Arkansas are linked; solutions can be, too. We serve the same people. We share the same base. If we focus on results we can continue to build a meaningful state-county partnership.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
 AUDIT OF :
 COUNTY AID

FOR THE YEAR ENDED JUNE 30, 2007

Findings

Recommendations

The Division of Legislative Audit does not perform an audit for the Agency.

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
N/A	N/A	N	N	0	N/A

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010						2010-2011					
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
073 General Revenue to Counties	12,662,764	0	19,741,546	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
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	1,500,000	0	0	0	0	0	0	0
1CX Military Land Taxing Unit Distribution	150,242	0	2,349,758	0	0	0	2,500,000	0	2,500,000	0	2,500,000	0	0	0	0	0	0	0
738 Real Property Tax Reduction-Counties	204,543,485	0	254,000,000	0	254,000,000	0	254,000,000	0	254,000,000	0	250,000,000	0	254,000,000	0	254,000,000	0	250,000,000	0
Total	299,595,551	0	457,501,159	0	453,741,546	0	457,741,546	0	458,926,039	0	453,741,546	0	453,741,546	0	456,181,601	0	449,741,546	0

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

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 authorizes 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.

Agency Position Usage Report

FY2006 - 2007						FY2007 - 2008						FY2008 - 2009					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
0	0	0	0	0	0.00 %	0	0	0	0	0	0.00 %	0	0	0	0	0	0.00 %

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.

Appropriation Summary

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid	5100004	12,662,764	19,741,546	19,741,546	19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546
Total		12,662,764	19,741,546	19,741,546	19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546
Funding Sources										
General Revenue	4000010	12,662,764	19,741,546		19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546
Total Funding		12,662,764	19,741,546		19,741,546	20,926,039	19,741,546	19,741,546	22,181,601	19,741,546
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand 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

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

Change Level by Appropriation

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	19,741,546	0	19,741,546	100.0	19,741,546	0	19,741,546	100.0
C01	Existing Program	1,184,493	0	20,926,039	106.0	2,440,055	0	22,181,601	112.4

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	19,741,546	0	19,741,546	100.0	19,741,546	0	19,741,546	100.0
C01	Existing Program	0	0	19,741,546	100.0	0	0	19,741,546	100.0

Justification

C01	The Association of Arkansas Counties is requesting a 6% Cost of Living Adjustment for the first year of the biennium and a 12% (1st year 6% + 2nd year 6% compounded) COLA in the second year for those things that are state functions simply being administered at the local level for the convenience of the state. We respectfully ask the State of Arkansas to provide adequate state funding to county government for the mandates we work under. A partial list of the mandates on county government for which the State of Arkansas should bear responsibility include: (1) the administration of justice through the court system; (2) court records management; (3) responsibility for a portion of Deputy Prosecutors salaries (deduction from the General County Aid); (4) funding of the office operations for Deputy Prosecutors and to some degree Prosecutors; (5) funding of office operations for Public Defenders; (6) law enforcement as it relates to the court system; and (7) the cost of the General Election.
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Appropriation Summary

Appropriation: 074 - Special Revenue to Counties

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			Base Level	Agency	Executive
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 provides for carry forward of appropriation and funding. The carry forward amount for FY09 was \$78,398,494.

Appropriation Summary

Appropriation: 190 - Mineral Lease

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			2009-2010			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
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 provides for carry forward of appropriation and funding. The carry forward amount for FY09 was \$19,452,591.

Appropriation Summary

Appropriation: 1CW - Military Land Sale

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			2009-2010			2010-2011		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid 5100004	90,145	1,409,855	0	1,500,000	1,500,000	1,500,000	0	0	0
Total	90,145	1,409,855	0	1,500,000	1,500,000	1,500,000	0	0	0
Funding Sources									
Federal Revenue 4000020	90,145	1,409,855		1,500,000	1,500,000	1,500,000	0	0	0
Total Funding	90,145	1,409,855		1,500,000	1,500,000	1,500,000	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	90,145	1,409,855		1,500,000	1,500,000	1,500,000	0	0	0

This is 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.

Appropriation Summary

Appropriation: 1CX - Military Land Taxing Unit Distribution

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid 5100004	150,242	2,349,758	0	2,500,000	2,500,000	2,500,000	0	0	0
Total	150,242	2,349,758	0	2,500,000	2,500,000	2,500,000	0	0	0
Funding Sources									
Federal Revenue 4000020	150,242	2,349,758		2,500,000	2,500,000	2,500,000	0	0	0
Total Funding	150,242	2,349,758		2,500,000	2,500,000	2,500,000	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	150,242	2,349,758		2,500,000	2,500,000	2,500,000	0	0	0

This is 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.

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.

Appropriation Summary

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			Base Level	Agency	Executive
Refunds/Reimbursements	5110014	204,543,485	254,000,000	254,000,000	254,000,000	254,000,000	250,000,000	254,000,000	254,000,000	250,000,000
Total		204,543,485	254,000,000	254,000,000	254,000,000	254,000,000	250,000,000	254,000,000	254,000,000	250,000,000

Funding Sources		Historical Data			Agency Request and Executive Recommendation			2010-2011		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			Base Level	Agency	Executive
Special Revenue	4000030	204,543,485	254,000,000		254,000,000	254,000,000	250,000,000	254,000,000	254,000,000	250,000,000
Total Funding		204,543,485	254,000,000		254,000,000	254,000,000	250,000,000	254,000,000	254,000,000	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	254,000,000	250,000,000	254,000,000	254,000,000	250,000,000

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

Change Level by Appropriation

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	254,000,000	0	254,000,000	100.0	254,000,000	0	254,000,000	100.0

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	254,000,000	0	254,000,000	100.0	254,000,000	0	254,000,000	100.0
C19	Executive Changes	(4,000,000)	0	250,000,000	98.4	(4,000,000)	0	250,000,000	98.4

Justification

C19	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 due to a projected surplus. Therefore, this appropriation amount is not recommended.
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