

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
COUNTY AND MUNICIPAL AID
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

SA0407401

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Department Appropriation Summary

Agency Name MUNICIPAL AID
Agency Code 076

Code	Appropriation Name	2001-02		2002-03		Agency Request				Executive Recommendation			
		Actual	Pos.	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
034	General Revenue to Cities	24,894,217		27,506,526	0	33,149,812	0	36,464,794	0	27,506,526	0	27,506,526	0
035	Special Revenue to Cities	68,340,004		120,000,000	0	110,000,000	0	120,000,000	0	110,000,000	0	120,000,000	0
Grand Total		93,234,221		147,506,526	0	143,149,812	0	156,464,794	0	137,506,526	0	147,506,526	0

Funding Sources			% of Total		% of Total		% of Total		% of Total		% of Total		% of Total
Name	Code												
General Revenue	4000010	24,894,217	26.7	27,506,526	18.6	33,149,812	23.2	36,464,794	23.3	27,506,526	20.0	27,506,526	18.6
Special Revenue	4000030	68,340,004	73.3	120,000,000	81.4	110,000,000	76.8	120,000,000	76.7	110,000,000	80.0	120,000,000	81.4
Total Funding		93,234,221	100.0	147,506,526	100.0	143,149,812	100.0	156,464,794	100.0	137,506,526	100.0	147,506,526	100.0
Excess Appro/(Funding)		0		0		0		0		0		0	
Grand Total		93,234,221		147,506,526		143,149,812		156,464,794		137,506,526		147,506,526	

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

These appropriations provide spending authority for the Treasurer's Office to distribute General and Special Revenues designated for the cities.

The Municipal League of Arkansas is requesting a 10% increase in General Revenue Turnback (034) over the 2001-2003 authorized level each year of the biennium bringing the total request to \$33,149,812 in FY04 and \$36,464,794 in FY05. The increase is requested to recover buying power and assist municipalities in transitioning into the computer age through the use of e-government and Broadband Internet capabilities.

The Municipal League of Arkansas is also requesting that Special Revenue to Cities (035) be continued at the 2001-03 authorized levels of \$110,000,000 for FY04 and \$120,000,000 for FY05. Base Level for FY04 reflects this request.

The Executive Recommendation provides for Base Level for General Revenue Turnback to Cities in the amount of \$27,506,526 for each year of the biennium. The Executive Recommendation also provides for Agency Request to continue Special Revenue received by the cities at the current level of appropriation.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Municipal Aid	Name: Various Appropriations	Name: Municipal Aid Fund		
Code: 076	Code: 034, 035	Code: MLM		380

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name General Revenue to Cities
 Appropriation Code 034
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character Name	Expenditures						Agency Request										Recommendations				
	2001-02		2002-03		2003-04		2003-04		2003-04		2003-04		2004-05		2004-05		2004-05		Executive		
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
General Revenue - Cities	24,894,217	27,506,526	0	30,136,193	0	27,506,526	0	5,643,286	0	33,149,812	0	27,506,526	0	8,958,268	0	36,464,794	0	27,506,526	0	27,506,526	0
Grand Total	24,894,217	27,506,526	0	30,136,193	0	27,506,526	0	5,643,286	0	33,149,812	0	27,506,526	0	8,958,268	0	36,464,794	0	27,506,526	0	27,506,526	0

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04	2003-04 Pos.	2004-05	2004-05 Pos.
General Revenue	24,894,217	27,506,526	*****	*****	*****	27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****	27,506,526	*****	27,506,526	*****
Total Funding	24,894,217	27,506,526	*****	*****	*****	27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****	27,506,526	*****	27,506,526	*****
Excess Appropr(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total	24,894,217	27,506,526	*****	*****	*****	27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****	27,506,526	*****	27,506,526	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name General Revenue to Cities
 Appropriation Code 034
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
General Revenue - Cities	5100004	24,894,217	27,506,526	0	30,136,193	0
Grand Total		24,894,217	27,506,526	0	30,136,193	0

Funding Sources						
Name	Code					
General Revenue	4000010	24,894,217	27,506,526	*****	*****	*****
Total Funding		24,894,217	27,506,526	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		24,894,217	27,506,526	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name General Revenue to Cities
 Appropriation Code 034
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character		Agency Request											
		2003-04						2004-05					
		Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.
General Revenue - Cities	5100004	27,506,526	0	5,643,286	0	33,149,812	0	27,506,526	0	8,958,268	0	36,464,794	0
Grand Total		27,506,526	0	5,643,286	0	33,149,812	0	27,506,526	0	8,958,268	0	36,464,794	0

Funding Sources													
Name	Code												
General Revenue	4000010	27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****
Total Funding		27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total		27,506,526	*****	5,643,286	*****	33,149,812	*****	27,506,526	*****	8,958,268	*****	36,464,794	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name General Revenue to Cities
 Appropriation Code 034
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character		Recommendations								
		Executive				Legislative				
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05
General Revenue - Cities	5100004	27,506,526	0	27,506,526	0	0	0	0	0	0
Grand Total		27,506,526	0	27,506,526	0	0	0	0	0	0

Funding Sources										
Name	Code									
General Revenue	4000010	27,506,526	*****	27,506,526	*****	0	*****	0	*****	*****
Total Funding		27,506,526	*****	27,506,526	*****	0	*****	0	*****	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	*****
Grand Total		27,506,526	*****	27,506,526	*****	0	*****	0	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name Special Revenue to Cities
 Appropriation Code 035
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		2002-03		2003-04				2004-05				Executive						
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	2004-05	Pos.	
Special Revenue - Cities	68,340,004	120,000,000	0	120,000,000	0	110,000,000	0	0	0	110,000,000	0	120,000,000	0	0	0	120,000,000	0	110,000,000	0	120,000,000	0
Grand Total	68,340,004	120,000,000	0	120,000,000	0	110,000,000	0	0	0	110,000,000	0	120,000,000	0	0	0	120,000,000	0	110,000,000	0	120,000,000	0

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04	2004-05	Pos.	
Special Revenue	68,340,004	120,000,000	*****	*****	*****	110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****	110,000,000	*****	120,000,000	*****
Total Funding	68,340,004	120,000,000	*****	*****	*****	110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****	110,000,000	*****	120,000,000	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total	68,340,004	120,000,000	*****	*****	*****	110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****	110,000,000	*****	120,000,000	*****

Base Level for FY04 reflects the agency's request to continue 2001-03 authorized levels of \$110,000,000 and \$120,000,000 respectively.

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Agency Name MUNICIPAL AID
 Agency Code 076
 Appropriation Name Special Revenue to Cities
 Appropriation Code 035
 Fund Name Municipal Aid Fund
 Fund Code MLM

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Special Revenue - Cities	5100004	68,340,004	120,000,000	0	120,000,000	0
Grand Total		68,340,004	120,000,000	0	120,000,000	0

Funding Sources						
Name	Code					
Special Revenue	4000030	68,340,004	120,000,000	*****	*****	*****
Total Funding		68,340,004	120,000,000	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		68,340,004	120,000,000	*****	*****	*****

Base Level for FY04 reflects the agency's request to continue 2001-03 authorized levels of \$110,000,000 and \$120,000,000 respectively.

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Agency Code 076
Appropriation Name Special Revenue to Cities
Appropriation Code 035
Fund Name Municipal Aid Fund
Fund Code MLM

Character Name Code		Agency Request												
		2003-04						2004-05						
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	
Special Revenue - Cities	5100004	110,000,000	0	0	0	0	110,000,000	0	120,000,000	0	0	0	120,000,000	0
Grand Total		110,000,000	0	0	0	0	110,000,000	0	120,000,000	0	0	0	120,000,000	0

Funding Sources Name Code													
Special Revenue	4000030	110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****
Total Funding		110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total		110,000,000	*****	0	*****	110,000,000	*****	120,000,000	*****	0	*****	120,000,000	*****

Base Level for FY04 reflects the agency's request to continue 2001-03 authorized levels of \$110,000,000 and \$120,000,000 respectively.

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Character		Recommendations							
		Executive				Legislative			
		2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Special Revenue - Cities	5100004	110,000,000	0	120,000,000	0	0	0	0	0
Grand Total		110,000,000	0	120,000,000	0	0	0	0	0

Funding Sources									
Name	Code	Executive		Legislative		Executive		Legislative	
Special Revenue	4000030	110,000,000	*****	120,000,000	*****	0	*****	0	*****
Total Funding		110,000,000	*****	120,000,000	*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****
Grand Total		110,000,000	*****	120,000,000	*****	0	*****	0	*****