

DAH - NATURAL & CULTURAL RESOURCES COUNCIL

Enabling Laws

Act 793 of 2007
A.C.A. §15-12-101 et seq.

History and Organization

Agency Mission Statement

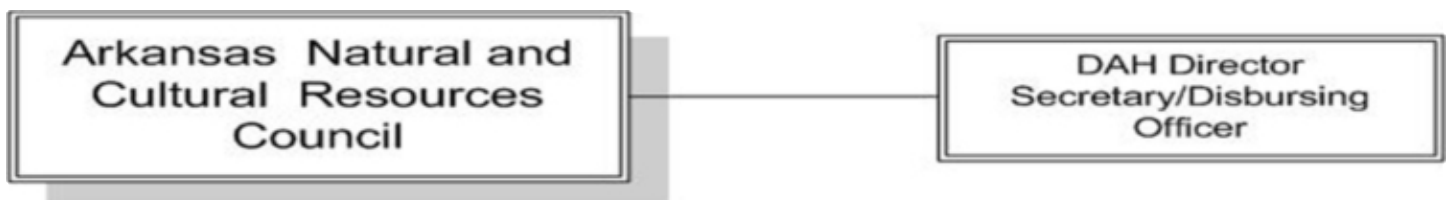
The Arkansas Natural and Cultural Resources Council (ANCRC) was created to manage and supervise grants and a trust fund for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the Council determines to be of value for recreation or conservation purposes, with the properties to be used, preserved, and conserved for the benefit of this and future generations.

Brief Discussion of Statutory Responsibilities and Primary Activities

The Council administers its grant and trust fund for the acquisition, development, management, and stewardship of state-owned properties acquired or used for ANCRC approved purposes. The grants are funded through two increases in the State's Real Estate Transfer Tax: the original increase in 1987 and an additional increase in 1993. Grants from this fund are for projects that protect and maintain state-owned natural areas, historic sites, and outdoor recreation. In addition to the Grants and Trust Fund, the legislation also allows for a percentage of the revenue to be distributed to the Outdoor Recreation Grants Program of the Arkansas Department of Parks and Tourism and the Arkansas Historic Preservation program of the Department of Arkansas Heritage. The Arkansas Natural and Cultural Resources Council administers the Natural and Cultural Grants and Trust Fund. Act 729 of 1987 and Act 1181 of 1983 increased the tax for ANCRC purposes. Act 1288 of 2001 provided for a change from nine voting members and two non-voting members to eleven voting members.

Advisory Board or Commission

The Arkansas Natural and Cultural Resources Council administers the Natural and Cultural Grants and Trust Fund. The Council consists of eleven (11) voting members of whom four are appointed by the Governor to represent rural areas, Arkansas counties, Arkansas cities and towns, and urban areas. One member is appointed by the Speaker of the House of Representatives. One member is appointed by the President Pro Tempore of the Senate. The remaining five members are the Chairman of the Arkansas Natural Heritage Commission; the Chairman of the Arkansas Parks, Travel, and Recreation Commission; the Director of the Department of Arkansas Heritage; the Director of the Arkansas Department of Parks and Tourism; and the Commissioner of State Lands.



Agency Commentary

See Agency Commentary in DAH - Central Administration.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
DEPARTMENT OF ARKANSAS HERITAGE
FOR THE YEAR ENDED JUNE 30, 2007

Findings

Audit findings are reported under DAH-Central Administration.

Recommendations

Employment Summary

	Male	Female	Total	%
White Employees	1	0	1	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			1	100 %

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
None	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
2MZ NCRC--Administration	62,469	1	75,000	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
480 NCRC - State Owned Lands or Historic Sites	0	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0	30,000,000	0
481 NCRC - Main Street Program	0	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0
Total	62,469	1	33,075,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1	33,000,000	1

Funding Sources		%		%		%		%		%		%		%		%	
Fund Balance	4000005	54,146,991	118.2	45,763,749	82.5	22,422,015	54.4	22,422,015	49.1	22,422,015	49.1	8,195,931	30.9	12,695,931	35.7	12,695,931	35.7
Interest	4000300	1,684,173	3.7	1,431,076	2.6	711,857	1.7	711,857	1.6	711,857	1.6	267,282	1.0	267,282	0.8	267,282	0.8
Inter-agency Fund Transfer	4000316	(26,033,183)	(56.8)	(9,834,869)	(17.7)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	75,000	0.1	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Real Estate Transfer Tax	4000403	16,523,956	36.1	18,620,679	33.6	18,620,679	45.2	23,120,679	50.6	23,120,679	50.6	18,620,679	70.2	23,120,679	65.1	23,120,679	65.1
Service Charges	4000447	(495,719)	(1.1)	(558,620)	(1.0)	(558,620)	(1.4)	(558,620)	(1.2)	(558,620)	(1.2)	(558,620)	(2.1)	(558,620)	(1.6)	(558,620)	(1.6)
Total Funds		45,826,218	100.0	55,497,015	100.0	41,195,931	100.0	45,695,931	100.0	45,695,931	100.0	26,525,272	100.0	35,525,272	100.0	35,525,272	100.0
Excess Appropriation/(Funding)		(45,763,749)		(22,422,015)		(8,195,931)		(12,695,931)		(12,695,931)		6,474,728		(2,525,272)		(2,525,272)	
Grand Total		62,469		33,075,000		33,000,000		33,000,000		33,000,000		33,000,000		33,000,000		33,000,000	

The FY08 Actual and FY09 Budget in the NCRC – Admin appropriation exceed the Authorized amount due to a transfer from the Natural and Cultural Resources Council Grant Fund (480) by authority of A.C.A. § 15-12-103 (1).

The Inter-Agency Fund Transfer amount in FY08 represents the amount of obligated funding distributed for FY08 grants and FY07 grant extensions in the NCRC-State Owned Lands or Historic Sites appropriation. The FY09 amount represents the portion of the FY09 beginning Fund Balance that is obligated for FY08 grant extensions.

The Intra-agency Fund Transfer reflects the transfer of Real Estate Transfer Tax funding from the Natural and Cultural Resources Council (Business Area 0887) to the Historic Preservation – Real Estate Transfer Tax Appropriation (Business Area 0877).

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	
1	1	0	1	0	0.00 %	1	1	0	1	0	0.00 %	1	1	0	1	0	0.00 %

Analysis of Budget Request

Appropriation: 2MZ - NCRC--Administration

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

This appropriation provides for the administration of Real Estate Transfer Tax proceeds by the Natural and Cultural Resources Council (NCRC).

According to A.C.A. §15-12-103(b)(1), "Eighty percent (80%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to the Natural and Cultural Resources Grants and Trust Fund, to be preserved and managed by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the council determines to be of value for recreation or conservation purposes..."

Furthermore, consistent with subparagraph (C) - "The grants shall be made in such amounts, for such purposes, and to such agencies as the council in its discretion shall select."

Under this authority, the Director of the Department of Arkansas Heritage is charged as the disbursing officer of grant funding and appropriation for the administrative costs of the Natural and Cultural Resources Council pursuant to special language in Section 36 of Act 793 of 2007 [Appropriation 480], so long as it does not conflict with A.C.A. §15-12-103 (1)(B) - "It is not the intention of this chapter that the Council shall itself manage, operate, or maintain any lands so acquired, but, rather, that it from time to time in its own discretion shall make grants to other agencies..."

Base Level includes one Regular position. The Base Level salary for this classified position reflects the recommendation of the Pay Plan Study. The salary and matching appropriation for this position (as well as any supporting operations appropriation) is not reflected on the Appropriation Summary Report for the NCRC-Administration appropriation (2MZ). The appropriation and funding will be transferred from the NCRC-State Owned Lands and Historic Sites appropriation (480) by authority §A.C.A. 15-12-103(1).

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2MZ - NCRC- Administration

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

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
Regular Salaries	5010000	42,095	43,478	0	0	0	0	0	0	0
#Positions		1	1	1	1	1	1	1	1	1
Extra Help	5010001	0	0	0	0	0	0	0	0	0
#Extra Help		0	0	0	0	0	0	0	0	0
Personal Services Matching	5010003	12,717	12,313	0	0	0	0	0	0	0
Operating Expenses	5020002	7,657	18,459	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	750	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Grants and Aid	5100004	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		62,469	75,000	0	0	0	0	0	0	0
Funding Sources										
Intra-agency Fund Transfer	4000317	62,469	75,000		0	0	0	0	0	0
Total Funding		62,469	75,000		0	0	0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0	0	0
Grand Total		62,469	75,000		0	0	0	0	0	0

The FY08 Actual and FY09 Budget exceed the authorized due to a transfer from the Natural and Cultural Resources Council Grant Fund (480) by authority of A.C.A. § 15-12-103(1).

Special Language provides for the carryforward of the unexpended balance of the NCRC appropriation from the first year of the biennium to the second year of the biennium. The amount that carried forward from FY08 into FY09 was \$7,531.

The Intra-agency Fund Transfer reflects the transfer of Real Estate Transfer Tax funding from the Natural and Cultural Resources Council (Business Area 0887) to the Historic Preservation – Real Estate Transfer Tax Appropriation (Business Area 0877).

Analysis of Budget Request

Appropriation: 480 - NCRC - State Owned Lands or Historic Sites

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

The Natural and Cultural Resources Council utilizes this appropriation to make grants for the acquisition, management, and stewardship of state owned lands or the preservation of state owned historic sites, buildings, structures, or objects. Funding for the appropriation is provided by the increase in the Real Estate Transfer Tax levied by Act 729 of 1987 and Act 1181 of 1993 (A.C.A. §26-60-105).

According to A.C.A. § 15-12-103 (b)(1), "Eighty percent (80%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to the Natural and Cultural Resources Grants and Trust Fund, to be preserved and managed by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands or the preservation of state-owned historic sites, buildings, structures, or objects which the council determines to be of value for recreation or conservation purposes..."

Appropriation and funds are transferred on a year-to-year basis to those agencies receiving grants from the Council. Actual expenditures are reflected by the recipient agency.

The Agency request includes the continuation of Base Level Grants and Aid appropriation in the amount of \$30 million each year of the biennium.

The Executive Recommendation provides for the Agency Request.

**ARKANSAS NATURAL & CULTURAL RESOURCES COUNCIL
2008 GRANT FUNDING & APPROPRIATION BY PROJECT**

Agency	FY08 Projects	Amount Approved
Sequoyah Research Center-UALR	American Indian Newspapers/Periodicals Project	\$ 55,002
Department of Arkansas Heritage	DAH Improvements	7,700,000
Rich Mountain Community College	Walking Trail and Amphitheatre Phase III	425,000
University of Arkansas-Fayetteville	Old Main Exterior Restoration Phase III	1,700,000
University of Arkansas-Fayetteville	Garvan Woodland Gardens	825,000
University of Arkansas-Fayetteville	The Virtual Hampson Museum	90,000
University of Arkansas-Fayetteville	Stabilization & Restoration of Memorial Hall-Phase I	200,000
Arkansas Archeological Survey	Doc & Preserving Arkansas's Bluff Shelters-Year 2	86,201
University of Arkansas-Fort Smith	Drennen-Scott Home	1,352,836
Arkansas Dept of Parks & Tourism	Arkansas State Parks Improvements	7,518,199
Phillips Community College of UA	Pillow-Thompson House	443,000
Office of the Secretary of State	AR State Capitol Ext Stone Rest & Reparis-Phase III	1,200,000
Black River Technical College	REACH Phase 1: Rest of the Rice Dwelling House	575,000
Arkansas Forestry Commission	Poison Springs State Forest	3,061,000
Arkansas Building Authority	Governor's Park Landscape, Phase Two	350,000
Arkansas Tech University	Tech Museum-Techionery Facility Renovation	200,762
Arkansas History Commission	Cataloging of AR Maps and their Pres (CAMP)	98,000
Arkansas Building Authority	Emergency Grant 9/07-Gov's Mansion Rug Restoration	19,000
TOTAL FY08 AWARDS		\$ 25,899,000

ARKANSAS NATURAL & CULTURAL RESOURCES COUNCIL - FUND BALANCE ASSESSMENT

Beginning Balance as of July 1, 2007	\$ 51,196,848
FY08 Actual RETT Net Proceeds + Interest	15,297,258
Less FY07 Outstanding Grant Awards	(7,064,787)
Less FY08 Actual Grant Awards Distributed	(16,064,131)
Less FY08 Actual Grant Administration (Fund Center 2MZ)	(62,469)
Ending Balance as of July 1, 2008	\$ 43,302,719

**ARKANSAS NATURAL & CULTURAL RESOURCES COUNCIL
2009 GRANT FUNDING & APPROPRIATION BY PROJECT**

Agency	FY09 Projects	Amount Approved
Arkansas Dept of Parks & Tourism	Arkansas State Parks Improvements	\$ 8,100,000
War Memorial Stadium	Press Box Renovations	1,500,000
Department of Arkansas Heritage	DAH Improvements	8,000,000
Arkansas Archeological Survey	Interpretation at Old Davidsonville Park - Year 4	75,000
Arkansas Archeological Survey	Doc & Pres Arkansas's Bluff Shelters - Year 3	49,169
University of Arkansas-Little Rock	Native American Art Collection Cataloging Project	224,500
Arkansas Forestry Commission	Poison Springs State Forest	2,111,150
University of Arkansas-Fort Smith	Drennen-Scott Building	1,965,223
Military Department of Arkansas	Conserve Nine WWII Mural Panels	25,200
Arkansas Tech University	Renovation of Hughes Hall	500,000
University of Arkansas-Fayetteville	Preserving & Visualizing Arkansas Heritage	97,000
University of Arkansas-Fayetteville	Garvan Woodland Gardens	500,000
Cossatot Community College	Community Amphitheater Program	887,491
Arkansas Building Authority	Governor's Mansion Art Project - Chandelier	75,000
Arkansas History Commission	Library of Ozark Folklife Treasures	100,000
Black River Technical College	REACH Phase II: Rest of the Looney Tavern	500,000
TOTAL FY2009 AWARDS		\$ 24,709,733

ARKANSAS NATURAL & CULTURAL RESOURCES COUNCIL - FUND BALANCE ASSESSMENT

Beginning Balance as of July 1, 2008	\$ 43,302,719
FY09 Projected RETT Net Proceeds + Interest	17,207,851
Less FY08 Outstanding Grant Awards	(9,834,869)
Less FY09 Grant Awards	(24,709,733)
Less FY09 Remaining Budgeted Appropriation	(5,215,267)
Less FY09 Budgeted Grant Administration (Fund Center 2MZ)	(75,000)
Ending Balance as of July 1, 2009	\$ 20,675,701

Appropriation Summary

Appropriation: 480 - NCRC - State Owned Lands or Historic Sites

Funding Sources: TGT - Natural & Cultural Heritage Grant & Trust

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Grants and Aid	5100004	0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Total		0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000

Funding Sources										
Fund Balance	4000005	51,196,848	43,302,719		20,675,701	20,675,701	20,675,701	7,200,069	11,700,069	11,700,069
Interest	4000300	1,546,478	1,308,024		624,541	624,541	624,541	217,489	217,489	217,489
Inter-agency Fund Transfer	4000316	(23,128,918)	(9,834,869)		0	0	0	0	0	0
Intra-agency Fund Transfer	4000317	(62,469)	0		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	14,176,062	16,391,574		16,391,574	20,891,574	20,891,574	16,391,574	20,891,574	20,891,574
Service Charges	4000447	(425,282)	(491,747)		(491,747)	(491,747)	(491,747)	(491,747)	(491,747)	(491,747)
Total Funding		43,302,719	50,675,701		37,200,069	41,700,069	41,700,069	23,317,385	32,317,385	32,317,385
Excess Appropriation/(Funding)		(43,302,719)	(20,675,701)		(7,200,069)	(11,700,069)	(11,700,069)	6,682,615	(2,317,385)	(2,317,385)
Grand Total		0	30,000,000		30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000

Special Language provides that the Director the Department of Arkansas Heritage shall be the disbursing officer for the NCRC appropriation and that when grants are made to state agencies, the corresponding amount of appropriation and funding may be transferred to the receiving state agency. Therefore, actual expenditures are reflected by the grant recipient agency.

Special Language provides for the carryforward of the unexpended balance of the NCRC appropriation from the first year of the biennium to the second year. The amount that carried forward from FY08 to FY09 was \$31,000.

The Inter-Agency Fund Transfer amount in FY08 represents the amount of obligated funding distributed for FY08 grants and FY07 grant extensions. The FY09 amount represents the portion of the FY09 beginning Fund Balance that is obligated for FY08 grant extensions.

The Intra-Agency Fund Transfer amount in FY08 represents grant funding transferred to the NCRC Administration appropriation (Fund Center 2MZ).

CARRY FORWARD OF ANY UNEXPENDED BALANCE OF APPROPRIATION AND/OR FUNDING FROM FISCAL YEAR 2008 TO FISCAL YEAR 2009

Agency: Heritage Department - Natural & Cultural Resources Council

Program: NCRC - State Owned Lands or Historic Sites

Act #: 793 of 2007 Section(s) #: 30 & 37

Estimated Carry Forward Amount \$ 31,000.00 Appropriation Funds

Funding Source: Real Estate Transfer Tax Proceeds

Accounting Information:

Business Area: 0887 Funds Center: 480 Fund: TGT Functional Area: REC

Line Item	Commitment Item	Estimated Carry Forward Amount	Actual Carry Forward Amount
Grants and Aid	5100004	31,000.00	31,000.00
Total		\$ 31,000.00	\$ 31,000.00

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward appropriation and/or funding for a program or a specific line item within a program from the first fiscal year of the biennium to the second fiscal year of the biennium.

Justification for carry forward of unexpended balance of appropriation and/or funding:

The carryforward of Grants and Aid appropriation is necessary to ensure that the agency has sufficient appropriation available to provide for unanticipated or emergency NCRC grant requests.

Actual Funding Carry Forward Amount \$ 0.00

Current status of carry forward appropriation/funding:

The Carry Forward Balance is part of the \$50,000 allotment the Arkansas Natural & Cultural Resources Council approves for an emergency grant account each fiscal year. Agencies that are eligible for ANCRC funding can apply for an emergency grant as needed throughout the fiscal year.

Cathie Matthews
Director

08-21-2008
Date

Analysis of Budget Request

Appropriation: 481 - NCRC - Main Street Program

Funding Sources: TGP - Natural & Cultural Resources Historic Preservation

This appropriation provides for the operation of the State Historic Preservation Program and the Main Street Arkansas Program. Funding for the appropriation is provided by the increase in the Real Estate Transfer Tax levied by Act 729 of 1987 and Act 1181 of 1993 (A.C.A. §26-60-105). Appropriation and funds are transferred on a year to year basis to the Historic Preservation Program and reflected as expenditures of that state agency. This appropriation is utilized to augment federal funding for the Historic Preservation Program and to provide for programs such as Main Street and Model Business Grants.

According to A.C.A. § 15-12-103 (b)(3), "Ten percent (10%) of the net amount [of the Real Estate Transfer Tax, after deducting 3% for the Constitutional Officers Fund] shall be credited to a fund to be known as the 'Natural and Cultural Resources Historic Preservation Trust Fund', to be used by the council for providing a source of funds for the operation of the state historic preservation program and the 'Main Street' program."

Appropriation and funds are transferred on a year-to-year basis to those agencies receiving historic preservation or 'Main Street' grants from the Council. The expenditures are reflected by the recipient agency.

The Agency request includes the continuation of Base Level Grants and Aid appropriation in the amount of \$3 million each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 481 - NCRC - Main Street Program

Funding Sources: TGP - Natural & Cultural Resources Historic Preservation

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	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total		0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Funding Sources										
Fund Balance	4000005	2,950,143	2,461,030		1,746,314	1,746,314	1,746,314	995,862	995,862	995,862
Interest	4000300	137,695	123,052		87,316	87,316	87,316	49,793	49,793	49,793
Inter-agency Fund Transfer	4000316	(2,904,265)	0		0	0	0	0	0	0
Real Estate Transfer Tax	4000403	2,347,894	2,229,105		2,229,105	2,229,105	2,229,105	2,229,105	2,229,105	2,229,105
Service Charges	4000447	(70,437)	(66,873)		(66,873)	(66,873)	(66,873)	(66,873)	(66,873)	(66,873)
Total Funding		2,461,030	4,746,314		3,995,862	3,995,862	3,995,862	3,207,887	3,207,887	3,207,887
Excess Appropriation/(Funding)		(2,461,030)	(1,746,314)		(995,862)	(995,862)	(995,862)	(207,887)	(207,887)	(207,887)
Grand Total		0	3,000,000		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Special Language provides that the Director of the Department of Arkansas Heritage shall be the disbursing officer for the Main Street appropriation and that when grants are made to state agencies from the NCRC appropriation, the corresponding amount of appropriation and funding may be transferred to the receiving state agency. Therefore, actual expenditures are reflected by the recipient agency.

The Inter-agency Fund Transfer in FY08 reflects the transfer of appropriation and funding to DAH Historic Preservation - Real Estate Transfer Tax appropriation (Business Area 0877).