

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**AGENCY PROGRAM COMMENTARY**  
**2003 - 2005**

The County Governments of Arkansas respectfully request that the County General Aid (Turnback) Fund be increased to \$23,707,544 in FY 2003/2004 and \$24,892,922 in FY 2004/2005 and all be placed in Category A of the Revenue Stabilization Act.

1. Counties in Arkansas are a constitutionally created political subdivision of the state and are required by law to provide certain government services to its and the state's citizens.
2. County aid (turnback) was created by the General Assembly to assist counties in funding the cost of such services.
3. Counties have not had an increase in turnback since 1993, and in fact, have had cuts in funding.
4. Counties cannot continue to fund the ever-increasing need for services without an increase in revenues.
5. Request represents a ten percent increase over the current appropriation for the first year of the biennium and an additional five percent the second year.

**COUNTY AID SPECIAL REVENUES**

The request for 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 2003/2004 is \$140,000,000.00 and 2004/2005 is also \$160,000,000.00

As Per Act 1388 of 1999 (Property Tax Relief)

FY 2003/2004 - \$225,000,000 - FY 2004/2005 - \$225,000,000

Military Land Sales (Severance Taxes)

FY 2003/2004 - \$1,500,000 with carry forward

Military Land Taxing Unit Distribution (Special Revenues)

FY 2003/2004 - \$2,500,000 with carry forward

Mineral Lease Moneys (Unanticipated Special Revenues)

FY 2003/2004 - \$20,000,000 and FY 2004/2005 - \$20,000,000

<b>AGENCY</b> Association of Arkansas Counties	<b>DIRECTOR</b> Brenda Pruitt <i>Brenda Pruitt</i>	<b>AGENCY PROGRAM</b>	<b>PAGE</b> 12
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DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF:  
COUNTY AND MUNICIPAL AID  
FOR THE YEAR ENDED JUNE 30, 2001

Findings  
None

Recommendations  
None

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Department Appropriation Summary

Agency Name COUNTY AID  
Agency Code 074

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.
073	General Revenue to Counties	11,955,156		19,741,546	0	23,707,544	0	24,892,922	0	19,741,546	0	19,741,546	0
074	Special Revenue to Counties	61,504,624		160,000,000	0	140,000,000	0	160,000,000	0	140,000,000	0	160,000,000	0
190	Mineral Lease Monies	10,672		20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
1CW	Military Land Sale	99,648		1,400,352	0	1,500,000	0	Carry Forward	0	1,500,000	0	Carry Forward	0
1CX	Military Land Taxing Unit	166,080		2,333,920	0	2,500,000	0	Carry Forward	0	2,500,000	0	Carry Forward	0
738	Real Property Tax Reductions	166,761,858		225,000,000	0	225,000,000	0	225,000,000	0	225,000,000	0	225,000,000	0
<b>Grand Total</b>		<b>240,498,038</b>		<b>428,475,818</b>	<b>0</b>	<b>412,707,544</b>	<b>0</b>	<b>429,892,922</b>	<b>0</b>	<b>408,741,546</b>	<b>0</b>	<b>424,741,546</b>	<b>0</b>

Funding Sources			% of Total										
Name	Code												
General Revenue	4000010	11,955,156	4.3	19,741,546	4.6	23,707,544	5.7	24,892,922	5.8	19,741,546	4.8	19,741,546	4.6
Federal Revenue	4000020	276,400	0.1	23,734,272	5.5	24,000,000	5.8	20,000,000	4.6	24,000,000	5.9	20,000,000	4.7
Special Revenue	4000030	228,266,482	95.6	385,000,000	89.9	365,000,000	88.4	385,000,000	89.6	365,000,000	89.3	385,000,000	90.7
<b>Total Funding</b>		<b>240,498,038</b>	<b>100.0</b>	<b>428,475,818</b>	<b>100.0</b>	<b>412,707,544</b>	<b>100.0</b>	<b>429,892,922</b>	<b>100.0</b>	<b>408,741,546</b>	<b>100.0</b>	<b>424,741,546</b>	<b>100.0</b>
Excess Appro/(Funding)		0		0		0		0		0		0	
<b>Grand Total</b>		<b>240,498,038</b>		<b>428,475,818</b>		<b>412,707,544</b>		<b>429,892,922</b>		<b>408,741,546</b>		<b>424,741,546</b>	

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

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 a 10% increase in General Revenue Turnback (073) over the 2001-2003 authorized level and an additional 5% increase for the second year of the biennium bringing the total request to \$23,707,544 in FY04 and \$24,892,922 in FY05. The additional increase for FY05 is requested due to the increasing cost of health insurance premiums, retirement contributions and daily county operations.

The continuation of Base Level is requested for the following appropriations:

- For the distribution of funds received from the federal government for mineral and oil leases -
  - Mineral Lease (190)                      FY04 - \$20,000,000              FY05 - \$20,000,000
  - Military Land Sale (1CW)              FY04 - \$1,500,000              FY05 - Carry Forward
  - Military Land Taxing Unit (1CX)      FY04 - \$2,500,000              FY05 - Carry Forward

The Association of Arkansas Counties is requesting that Special Revenue to Counties (074) be continued at the 2001-03 authorized levels of \$140,000,000 for FY04 and \$160,000,000 for FY05. Base Level for FY04 reflects this request.

The Executive Recommendation provides for Base Level for General Revenue Turnback to Counties in the amount 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, as well as significant amounts for the public defender and deputy prosecuting attorney systems, precludes the ability to increase aid to counties at this time. The Executive Recommendation also provides for Agency Request to continue Special and Federal Revenues received by the counties at the current appropriated levels.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
Name: County Aid	Name: Various Appropriations	Name: County Aid Fund	BUDGET REQUEST	15
Code: 074	Code: 073, 074, 1CW, 1CX, 190	Code: MLC		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name      COUNTY AID  
 Agency Code      074  
 Appropriation Name      General Revenue to Counties  
 Appropriation Code      073  
 Fund Name      County Aid Fund  
 Fund Code      MLC

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	Pos.	2004-05	Pos.
General Revenues - Counties	11,955,156	19,741,546	0	21,552,313	0	19,741,546	0	3,965,998	0	23,707,544	0	19,741,546	0	5,151,376	0	24,892,922	0	19,741,546	0	19,741,546	0
Grand Total	11,955,156	19,741,546	0	21,552,313	0	19,741,546	0	3,965,998	0	23,707,544	0	19,741,546	0	5,151,376	0	24,892,922	0	19,741,546	0	19,741,546	0

Funding Source 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	11,955,156	19,741,546	*****	*****	*****	19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****	19,741,546	*****	19,741,546	*****	
Total Funding	11,955,156	19,741,546	*****	*****	*****	19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****	19,741,546	*****	19,741,546	*****	
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	0	*****
Grand Total	11,955,156	19,741,546	*****	*****	*****	19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****	19,741,546	*****	19,741,546	*****	

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            General Revenue to Counties  
 Appropriation Code            073  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
General Revenues - Counties	5100004	11,955,156	19,741,546	0	21,552,313	0
Grand Total		11,955,156	19,741,546	0	21,552,313	0

Funding Sources						
Name	Code					
General Revenue	4000010	11,955,156	19,741,546	*****	*****	*****
Total Funding		11,955,156	19,741,546	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		11,955,156	19,741,546	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    General Revenue to Counties  
 Appropriation Code    073  
 Fund Name              County Aid Fund  
 Fund Code              MLC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
General Revenues - Counties	5100004	19,741,546	0	3,965,998	0	23,707,544	0	19,741,546	0	5,151,376	0	24,892,922	0
Grand Total		19,741,546	0	3,965,998	0	23,707,544	0	19,741,546	0	5,151,376	0	24,892,922	0

Funding Sources													
Name	Code												
General Revenue	4000010	19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****
Total Funding		19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total		19,741,546	*****	3,965,998	*****	23,707,544	*****	19,741,546	*****	5,151,376	*****	24,892,922	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            General Revenue to Counties  
 Appropriation Code            073  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Recommendations								
		Executive				Legislative				
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05
General Revenues - Counties	5100004	19,741,546	0	19,741,546	0	0	0	0	0	0
Grand Total		19,741,546	0	19,741,546	0	0	0	0	0	0

Funding Sources										
Name	Code									
General Revenue	4000010	19,741,546	*****	19,741,546	*****	0	*****	0	*****	*****
Total Funding		19,741,546	*****	19,741,546	*****	0	*****	0	*****	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	*****
Grand Total		19,741,546	*****	19,741,546	*****	0	*****	0	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name COUNTY AID  
 Agency Code 074  
 Appropriation Name Special Revenue to Counties  
 Appropriation Code 074  
 Fund Name County Aid Fund  
 Fund Code MLC

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		2002-03		2003-04				2003-04		2004-05				2003-04		2004-05		
	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.
Special Revenues - Counties	61,504,624	160,000,000	0	160,000,000	0	140,000,000	0	0	0	140,000,000	0	160,000,000	0	0	0	160,000,000	0	140,000,000	0	160,000,000	0
Grand Total	61,504,624	160,000,000	0	160,000,000	0	140,000,000	0	0	0	140,000,000	0	160,000,000	0	0	0	160,000,000	0	140,000,000	0	160,000,000	0

Funding Source 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.
Special Revenue	61,504,624	160,000,000	*****	*****	*****	140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****	140,000,000	*****	160,000,000	*****
Total Funding	61,504,624	160,000,000	*****	*****	*****	140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****	140,000,000	*****	160,000,000	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total	61,504,624	160,000,000	*****	*****	*****	140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****	140,000,000	*****	160,000,000	*****

Base Level for FY04 reflects the agency's request to continue the 2001-03 authorized levels of \$140,000,000 and \$160,000,000 respectively.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Special Revenue to Counties  
 Appropriation Code            074  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Special Revenues - Counties	5100004	61,504,624	160,000,000	0	160,000,000	0
<b>Grand Total</b>		<b>61,504,624</b>	<b>160,000,000</b>	<b>0</b>	<b>160,000,000</b>	<b>0</b>

Funding Sources						
Name	Code					
Special Revenue	4000030	61,504,624	160,000,000	*****	*****	*****
Total Funding		61,504,624	160,000,000	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
<b>Grand Total</b>		<b>61,504,624</b>	<b>160,000,000</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>

Base Level for FY04 reflects the agency's request to continue the 2001-03 authorized levels of \$140,000,000 and \$160,000,000 respectively.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    Special Revenue to Counties  
 Appropriation Code    074  
 Fund Name              County Aid Fund  
 Fund Code              MLC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Special Revenues - Counties	5100004	140,000,000	0		0	140,000,000	0	160,000,000	0		0	160,000,000	0
Grand Total		140,000,000	0		0	140,000,000	0	160,000,000	0		0	160,000,000	0

Funding Sources													
Name	Code	2003-04						2004-05					
Special Revenue	4000030	140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****
Total Funding		140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total		140,000,000	*****	0	*****	140,000,000	*****	160,000,000	*****	0	*****	160,000,000	*****

Base Level for FY04 reflects the agency's request to continue the 2001-03 authorized levels of \$140,000,000 and \$160,000,000 respectively.



ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name      COUNTY AID  
Agency Code      074  
Appropriation Name      Mineral Lease Monies  
Appropriation Code      190  
Fund Name      County Aid Fund  
Fund Code      MLC

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		Pos.	2003-04		2003-04		Total	Pos.	2004-05		2004-05		Total	Pos.	2003-04		2004-05	
	Actual	Budget	Pos.	Authorized		Base Level	Pos.	Change Level	Pos.			Base Level	Pos.	Change Level	Pos.			2003-04	Executive	2004-05	Pos.
Unanticipated Special Revenue	10,672	20,000,000	0	20,000,000	0	20,000,000	0	0	0	20,000,000	0	20,000,000	0	0	0	20,000,000	0	20,000,000	0	20,000,000	0
Grand Total	10,672	20,000,000	0	20,000,000	0	20,000,000	0	0	0	20,000,000	0	20,000,000	0	0	0	20,000,000	0	20,000,000	0	20,000,000	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	Executive	2004-05	Pos.
Federal Revenue	10,672	20,000,000	*****	*****	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	20,000,000	*****
Total Funding	10,672	20,000,000	*****	*****	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	20,000,000	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
Grand Total	10,672	20,000,000	*****	*****	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	20,000,000	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Mineral Lease Monies  
 Appropriation Code            190  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Unanticipated Special Revenue	5100004	10,672	20,000,000	0	20,000,000	0
<b>Grand Total</b>		<b>10,672</b>	<b>20,000,000</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>

Funding Sources						
Name	Code					
Federal Revenue	4000020	10,672	20,000,000	*****	*****	*****
<b>Total Funding</b>		<b>10,672</b>	<b>20,000,000</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>
Excess Appro/(Funding)		0	0	*****	*****	*****
<b>Grand Total</b>		<b>10,672</b>	<b>20,000,000</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    Mineral Lease Monies  
 Appropriation Code    190  
 Fund Name              County Aid Fund  
 Fund Code              MLC

Character		Agency Request											
		2003-04						2004-05					
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Name	Code												
Unanticipated Special Revenue	5100004	20,000,000	0	0	0	20,000,000	0	20,000,000	0	0	0	20,000,000	0
<b>Grand Total</b>		<b>20,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000,000</b>	<b>0</b>

Funding Sources													
Name	Code	2003-04						2004-05					
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Federal Revenue	4000020	20,000,000	*****	0	*****	20,000,000	*****	20,000,000	*****	0	*****	20,000,000	*****
<b>Total Funding</b>		<b>20,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>
Excess Approf(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
<b>Grand Total</b>		<b>20,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>20,000,000</b>	<b>*****</b>



ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name      COUNTY AID  
Agency Code      074  
Appropriation Name      Military Land Sale  
Appropriation Code      1CW  
Fund Name      County Aid Fund  
Fund Code      MLC

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		Pos.	2003-04				2004-05						Executive					
	Actual	Budget	Pos.	Authorized		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Grants/Aid	99,648	1,400,352	0	Carry Forward	0	1,500,000	0	0	0	1,500,000	0	0	0	0	0	0	0	1,500,000	0	Carry Forward	0
Grand Total	99,648	1,400,352	0	0	0	1,500,000	0	0	0	1,500,000	0	0	0	0	0	0	0	1,500,000	0	0	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	Pos.	2004-05	Pos.
Federal Revenue	99,648	1,400,352	*****	*****	*****	1,500,000	*****	0	*****	1,500,000	*****	*****	*****	*****	*****	*****	*****	1,500,000	*****	*****	*****
Total Funding	99,648	1,400,352	*****	*****	*****	1,500,000	*****	0	*****	1,500,000	*****	*****	*****	*****	*****	*****	*****	1,500,000	*****	*****	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	*****	*****	*****	*****	*****	*****	0	*****	*****	*****
Grand Total	99,648	1,400,352	*****	*****	*****	1,500,000	*****	0	*****	1,500,000	*****	*****	*****	*****	*****	*****	*****	1,500,000	*****	*****	*****

This is a biennial appropriation with an authorized level of \$1,500,000.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Military Land Sale  
 Appropriation Code            1CW  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Grants/Aid	5100004	99,648	1,400,352	0	Carry Forward	0
Grand Total		99,648	1,400,352	0	0	0

Funding Sources							
Name	Code						
Federal Revenue	4000020	99,648	1,400,352	*****	*****	*****	
Total Funding		99,648	1,400,352	*****	*****	*****	
Excess Appro/(Funding)		0	0	*****	*****	*****	
Grand Total		99,648	1,400,352	*****	*****	*****	

This is a biennial appropriation with an authorized level of \$1,500,000.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    Military Land Sale  
 Appropriation Code    1CW  
 Fund Name              County Aid Fund  
 Fund Code              MLC

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Grants/Aid	5100004	1,500,000	0	0	0	1,500,000	0	0		Carry Forward		0	0
Grand Total		1,500,000	0	0	0	1,500,000	0	0	0	0	0	0	0

Funding Sources													
Name	Code												
Federal Revenue	4000020	1,500,000	*****	0	*****	1,500,000	*****		*****		*****		*****
Total Funding		1,500,000	*****	0	*****	1,500,000	*****		*****		*****		*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****		*****		*****		*****
Grand Total		1,500,000	*****	0	*****	1,500,000	*****		*****		*****		*****

This is a biennial appropriation with an authorized level of \$1,500,000.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Military Land Sale  
 Appropriation Code            1CW  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Grants/Aid	5100004	1,500,000	0	Carry Forward	0	0	0	0	0
<b>Grand Total</b>		<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Sources									
Name	Code								
Federal Revenue	4000020	1,500,000	*****		*****	0	*****	0	*****
Total Funding		1,500,000	*****		*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****		*****	0	*****	0	*****
<b>Grand Total</b>		<b>1,500,000</b>	<b>*****</b>		<b>*****</b>	<b>0</b>	<b>*****</b>	<b>0</b>	<b>*****</b>

This is a biennial appropriation with an authorized level of \$1,500,000.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name COUNTY AID  
 Agency Code 074  
 Appropriation Name Military Land Taxing Unit Distribution  
 Appropriation Code ICX  
 Fund Name County Aid Fund  
 Fund Code MLC

Character Name	Expenditures						Agency Request										Recommendations									
	2001-02		2002-03		2003-04		2003-04		2004-05		2004-05		2003-04		Executive		Legislative									
	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.	2003-04	Pos.	2004-05	Pos.	
Grants/Aid	166,080	2,333,920	0	Carry Forward	0	2,500,000	0	0	0	2,500,000	0	0	0	0	0	0	0	2,500,000	0	Carry Forward	0	0	0	0	0	0
Grand Total	166,080	2,333,920	0	0	0	2,500,000	0	0	0	2,500,000	0	0	0	0	0	0	0	2,500,000	0	0	0	0	0	0	0	

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2003-04 Authorized	2003-04 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2004-05 Total	2004-05 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04 Executive	2003-04 Pos.	2004-05 Executive	2004-05 Pos.	2003-04 Legislative	2003-04 Pos.	2004-05 Legislative	2004-05 Pos.
Federal Revenue	166,080	2,333,920	*****	*****	*****	2,500,000	*****	0	*****	2,500,000	*****	*****	*****	*****	*****	*****	*****	2,500,000	*****	*****	*****	0	*****	0	*****
Total Funding	166,080	2,333,920	*****	*****	*****	2,500,000	*****	0	*****	2,500,000	*****	*****	*****	*****	*****	*****	*****	2,500,000	*****	*****	*****	0	*****	0	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	*****	*****	*****	*****	*****	*****	0	*****	*****	*****	0	*****	0	*****
Grand Total	166,080	2,333,920	*****	*****	*****	2,500,000	*****	0	*****	2,500,000	*****	*****	*****	*****	*****	*****	*****	2,500,000	*****	*****	*****	0	*****	0	*****

This is a biennial appropriation with an authorized level of \$2,500,000.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Military Land Taxing Unit Distribution  
 Appropriation Code            1CX  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Grants/Aid	5100004	166,080	2,333,920	0	Carry Forward	0
Grand Total		166,080	2,333,920	0	0	0

Funding Sources						
Name	Code					
Federal Revenue	4000020	166,080	2,333,920	*****	*****	*****
Total Funding		166,080	2,333,920	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		166,080	2,333,920	*****	*****	*****

This is a biennial appropriation with an authorized level of \$2,500,000.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    Military Land Taxing Unit Distribution  
 Appropriation Code    1CX  
 Fund Name              County Aid Fund  
 Fund Code              MLC

Character		Agency Request											
		2003-04				2004-05							
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Grants/Aid	5100004	2,500,000	0	0	0	2,500,000	0	0		Carry Forward		0	0
<b>Grand Total</b>		<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Sources													
Name	Code												
Federal Revenue	4000020	2,500,000	*****	0	*****	2,500,000	*****		*****		*****		*****
<b>Total Funding</b>		<b>2,500,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>2,500,000</b>	<b>*****</b>		<b>*****</b>		<b>*****</b>		<b>*****</b>
Excess Appr/(Funding)		0	*****	0	*****	0	*****		*****		*****		*****
<b>Grand Total</b>		<b>2,500,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>2,500,000</b>	<b>*****</b>		<b>*****</b>		<b>*****</b>		<b>*****</b>

This is a biennial appropriation with an authorized level of \$2,500,000.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Military Land Taxing Unit Distribution  
 Appropriation Code            1CX  
 Fund Name                      County Aid Fund  
 Fund Code                      MLC

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Grants/Aid	5100004	2,500,000	0	Carry Forward	0	0	0	0	0
Grand Total		2,500,000	0	0	0	0	0	0	0

Funding Sources									
Name	Code								
Federal Revenue	4000020	2,500,000	*****		*****	0	*****	0	*****
Total Funding		2,500,000	*****		*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****		*****	0	*****	0	*****
Grand Total		2,500,000	*****		*****	0	*****	0	*****

This is a biennial appropriation with an authorized level of \$2,500,000.

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

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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 on 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 is requesting continuation of Base Level for this appropriation in the amount of \$225,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

<b>AGENCY</b> Name: County Aid  Code: 074	<b>APPROPRIATION</b> Name: Real Property Tax Reductions – Counties  Code: 738	<b>TREASURY FUND</b> Name: Property Tax Relief Trust  Code: TPR	<b>ANALYSIS OF BUDGET REQUEST</b>	<b>PAGE</b>  <b>36</b>
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name      COUNTY AID  
 Agency Code      074  
 Appropriation Name      Real Prop Tax Reductions - Counties  
 Appropriation Code      738  
 Fund Name      Property Tax Relief Trust  
 Fund Code      TPR

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		2002-03		2003-04					2004-05					2003-04		2004-05		
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Pos.	Pos.		
Distribution to Counties for Property Tax Relief	166,761,858	225,000,000	0	225,000,000	0	225,000,000	0	0	0	225,000,000	0	225,000,000	0	0	0	225,000,000	0	225,000,000	0	225,000,000	0
<b>Grand Total</b>	<b>166,761,858</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>

Funding Source 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 Pos.	2004-05 Pos.		
Special Revenue	166,761,858	225,000,000	*****	*****	*****	225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	225,000,000	*****
Total Funding	166,761,858	225,000,000	*****	*****	*****	225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	225,000,000	*****
Excess Appro(Funding)	0	0	*****	*****	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
<b>Grand Total</b>	<b>166,761,858</b>	<b>225,000,000</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Real Prop Tax Reductions - Counties  
 Appropriation Code            738  
 Fund Name                      Property Tax Relief Trust  
 Fund Code                      TPR

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Distribution to Counties for Property Tax Relief	5900046	166,761,858	225,000,000	0	225,000,000	0
Grand Total		166,761,858	225,000,000	0	225,000,000	0

Funding Sources						
Name	Code					
Special Revenue	4000030	166,761,858	225,000,000	*****	*****	*****
Total Funding		166,761,858	225,000,000	*****	*****	*****
Excess Appro/(Funding)		0	0	*****	*****	*****
Grand Total		166,761,858	225,000,000	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name            COUNTY AID  
 Agency Code            074  
 Appropriation Name    Real Prop Tax Reductions - Counties  
 Appropriation Code    738  
 Fund Name              Property Tax Relief Trust  
 Fund Code              TPR

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.
Distribution to Counties for Property Tax Relief		225,000,000	0	0	0	225,000,000	0	225,000,000	0	0	0	225,000,000	0
<b>Grand Total</b>		<b>225,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>

Funding Sources Name                      Code													
Special Revenue	4000030	225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	0	*****	225,000,000	*****
Total Funding		225,000,000	*****	0	*****	225,000,000	*****	225,000,000	*****	0	*****	225,000,000	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
<b>Grand Total</b>		<b>225,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    COUNTY AID  
 Agency Code                    074  
 Appropriation Name            Real Prop Tax Reductions - Counties  
 Appropriation Code            738  
 Fund Name                      Property Tax Relief Trust  
 Fund Code                      TPR

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Distribution to Counties for Property Tax Relief	5900046	225,000,000	0	225,000,000	0	0	0	0	0
<b>Grand Total</b>		<b>225,000,000</b>	<b>0</b>	<b>225,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Sources									
Name	Code								
Special Revenue	4000030	225,000,000	*****	225,000,000	*****	0	*****	0	*****
Total Funding		225,000,000	*****	225,000,000	*****	0	*****	0	*****
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****
<b>Grand Total</b>		<b>225,000,000</b>	<b>*****</b>	<b>225,000,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>0</b>	<b>*****</b>