

**MAJOR STATE APPROPRIATIONS AND REVENUE ALLOCATIONS FOR DIRECT
ASSISTANCE TO POLITICAL SUBDIVISIONS FROM THE 1991-93 THROUGH 2001-03 BIENNIUMS**

	1991-93	1993-95	1995-97	1997-99	1999-2001	2001-03
General fund appropriations						
Foundation aid (including transportation aid)	\$381,014,334	\$396,519,892	\$431,626,833	\$466,356,259	\$479,006,259	\$473,971,648
Teacher compensation payments to school districts						35,036,000
School district reorganization	5,900,000	3,266,375				1,665,000
Educational Technology Council grants	5,050,295	3,000,000	993,750	1,000,000	6,000,000	1,200,000
Special education	29,164,376	33,500,000	36,850,000	40,550,000	46,600,000	49,898,695
Revenue supplement payments to school districts			2,225,000	3,100,000	3,100,000	2,200,000
Average daily membership and declining enrollment payments					3,500,000	
Technology reimbursement payment to schools				5,000,000		
Vocational education	12,785,520	12,283,543	8,453,197	8,922,014	9,520,929	9,573,929
School lunch program	1,112,652	1,112,652	1,037,000	1,100,000	1,080,000	1,080,000
Adult education	800,000	900,000	900,000	900,000	900,000	900,000
Grants to public libraries	1,000,000	893,000	880,000	935,521	888,745	888,745
Homestead tax credit	4,879,163	3,875,000	4,681,250	4,540,813	4,540,813	4,540,813
Aid to health districts	975,000	1,000,000	950,000	990,000	1,100,000	1,100,000
Matching funds to counties and cities for senior citizen programs	720,000	1,332,000	1,620,000	1,770,000	1,982,945 ^{1/1}	2,132,945 ^{1/1}
Indian welfare assistance to counties	440,222	440,222	440,222	1,059,000 ^{1/2}	121,766 ^{1/2}	456,993 ^{1/2}
Boys and girls clubwork					53,000	53,000
Gaming enforcement grants		1,224,000	1,045,216	1,014,152	419,591	
Soil conservation district grants	745,386	745,386	500,000	580,000	580,000	580,000
Noxious weed control	458,368	458,368	396,950	364,950	288,341	184,141
Payments in lieu of taxes on carbon dioxide pipeline property					783,413	1,932,419
Clerk of court					1,000,000	10,154,353
Grants to airports	202,216	214,355	503,425	503,425	550,000	550,000
Statewide information technology network costs						4,148,765 ^{1/3}
Total general fund	\$445,247,532	\$460,764,793	\$493,102,843	\$538,686,134	\$562,015,802	\$602,247,446
Percentage of total general fund appropriations	37.2%	36.8%	36.6%	36.2%	34.8%	34.5%
Special funds appropriations and revenue allocations						
State tuition fund distributions	\$47,225,456	\$46,017,000	\$46,017,000	\$49,273,144	\$53,528,217	\$67,239,025
Grants for adult education programs (displaced homemaker fund)					237,500	240,000
School transportation aid (abandoned motor vehicle fund)			250,000			
School transportation aid (public transportation fund)			630,000			
Clerk of court						750,000
Homestead tax credit (Housing Finance Agency reserves)		1,500,000	500,000	250,000		
Noxious weed control					910,555	1,162,695
State aid distribution funds to cities and counties ⁴	56,750,000	51,500,000	51,500,000	53,978,600	63,203,392	65,846,609
Public transportation services (public transportation fund)	1,340,000	1,500,000	1,500,000	1,500,000	2,848,000	3,000,000
Insurance tax to fire departments						
Fire and tornado fund	5,720,000					
Insurance tax distribution fund		5,262,700	5,200,000	5,200,000	5,200,000	5,200,000
Gaming enforcement grants						629,000
Community health grant program (community health trust fund)						4,700,000
Tobacco education and cessation program grants (community health trust fund)						250,000

Matching funds to counties and cities for senior citizen programs						
State aid distribution fund	900,000	288,000				
Health care trust fund						250,000
Energy development impact grants (oil and gas impact grant fund)	5,000,000	5,000,000	4,995,467	4,896,536	4,888,100	4,888,100
Grants to airports (Aeronautics Commission special funds collections)	937,784	1,151,461	1,368,476	1,370,000	1,570,000	1,820,000
Indian welfare assistance to counties (Department of Human Services "retained" funds)					1,654,654 ¹²	2,068,007 ¹²
Motor vehicle fuel tax and registration fee allocations\5	84,915,801	90,915,512	102,561,812	109,158,411	112,600,000	116,600,000
Coal severance tax allocations\5	16,268,889	16,679,981	15,602,794	15,816,453	15,235,854	15,913,000
Coal conversion tax allocations\5	5,673,192	5,836,054	5,714,519	5,598,165	5,491,282	6,306,000
Oil and gas gross production tax allocations\5	24,403,879	19,326,376	24,378,026	20,544,237	36,028,096	37,128,000
Cigarette tax allocations\5	2,900,767	3,030,599	3,047,659	3,003,298	2,813,712	2,543,000
Total special fund appropriations and revenue allocations	<u>\$252,035,768</u>	<u>\$248,007,683</u>	<u>\$263,265,753</u>	<u>\$270,588,844</u>	<u>\$306,209,362</u>	<u>\$336,533,436</u>
Total major direct assistance to political subdivisions	<u>\$697,283,300</u>	<u>\$708,772,476</u>	<u>\$756,368,596</u>	<u>\$809,274,978</u>	<u>\$868,225,164</u>	<u>\$938,780,882</u>

¹¹ Consists of \$720,000 of state funding to providers for matching federal Title III funds and \$1,262,945 for senior mill levy match for the 1999-2001 biennium and \$720,000 of state funding to providers for matching Title III funds and \$1,662,945 for senior mill levy match for the 2001-03 biennium. Of the 2001-03 biennium total, \$1,412,945 is from the general fund and \$250,000 is from the health care trust fund.

¹² The 1997 Legislative Assembly appropriated an additional \$619,000, for a total of \$1,059,000 from the general fund, to reduce the impact on Indian counties of House Bill No. 1041, which provided for a "swap" of state and county human services financial responsibilities. For the 1999-2001 biennium, the Legislative Assembly appropriated \$121,766 from the general fund and \$1,654,654 of "retained" funds for a total of \$1,776,420. For the 2001-03 biennium, the Legislative Assembly appropriated a total of \$2,525,000, of which \$456,993 is from the general fund and \$2,068,007 is from "retained" funds.

¹³ The 2001 Legislative Assembly provided funding of \$4,148,765 for implementation of the statewide information technology network to kindergarten through grade 12 and public libraries, net of an e-rate credit of \$3,700,000.

¹⁴ The 1987 Legislative Assembly in House Bill No. 1590 provided that six-tenths of an equivalent of one percent of the sales, use, and motor vehicle excise tax shall be deposited into the state aid distribution fund to be used beginning July 1, 1989.

The 1997 Legislative Assembly in House Bill No. 1019 reduced the six-tenths to four-tenths of an equivalent of one percent of the sales, use, and motor vehicle excise tax to be deposited into the state aid distribution fund beginning January 1, 1999. The Legislative Assembly also added a continuing appropriation so all revenues deposited into the state aid distribution fund are appropriated for payments to political subdivisions. The change also eliminated the 50 percent for personal property tax replacement and 50 percent for revenue sharing and instead provided that 53.7 percent of the revenues in the fund be distributed to counties and 46.3 percent be distributed to cities.

¹⁵ The gas tax allocation is based on the provisions that collection equivalent to one cent per gallon is allocated to townships and 37 percent of the moneys in the highway distribution fund is allocated to counties and cities.

Beginning in the 2001-03 biennium, the coal severance tax allocation is based on the provision that 70 percent of the tax revenue is allocated among coal-producing counties. Previously, 35 percent had been allocated to coal-producing counties.

Beginning in the 2001-03 biennium, the coal conversion tax allocation is based on the provision that 15 percent of the tax revenue is allocated to the county in which the plant is located. Previously, 35 percent had been allocated to the county in which the plant is located.

The oil and gas gross production tax allocation is based on a formula which provides for a varying percentage of revenue to go to the producing county, based on the total amount of production tax revenue generated by the county. The total a county may receive is capped based on the population of the county.

The cigarette tax allocation is based on the provision that three cents per regular package and 3.75 cents per larger package are distributed to cities based on population.