

**MAJOR STATE APPROPRIATIONS AND REVENUE ALLOCATIONS FOR DIRECT
ASSISTANCE TO POLITICAL SUBDIVISIONS FROM THE 1993-95 THROUGH 2003-05 BIENNIUMS**

	1993-95	1995-97	1997-99	1999-2001	2001-03	2003-05
General fund appropriations						
State school aid (including transportation aid)	\$396,519,892	\$431,626,833	\$466,356,259	\$479,006,259	\$473,971,648	\$489,379,990
Teacher compensation payments to school districts					35,036,000	51,854,000
School district reorganization	3,266,375				1,665,000	500,000
Educational Technology Council grants	3,000,000	993,750	1,000,000	6,000,000	922,822	512,822
Special education	33,500,000	36,850,000	40,550,000	46,600,000	49,898,695	49,898,695
Revenue supplement payments to school districts		2,225,000	3,100,000	3,100,000	2,200,000	5,000,000
Average daily membership and declining enrollment payments				3,500,000		
Technology reimbursement payment to schools			5,000,000			
Vocational education	12,283,543	8,453,197	8,922,014	9,520,929	9,573,929	10,386,541
School lunch program	1,112,652	1,037,000	1,100,000	1,080,000	1,080,000	1,080,000
Adult education	900,000	900,000	900,000	900,000	900,000	920,000
Grants to public libraries	893,000	880,000	935,521	888,745	888,745	844,307
Homestead tax credit	3,875,000	4,681,250	4,540,813	4,540,813	4,540,813	4,000,000
Aid to health districts	1,000,000	950,000	990,000	1,100,000	1,100,000	1,100,000
Matching funds to counties and cities for senior citizen programs	1,332,000	1,620,000	1,770,000	1,982,945 ¹¹	2,132,945 ¹¹	2,382,945 ¹¹
Indian welfare assistance to counties	440,222	440,222	1,059,000 ¹²	121,766 ¹²	456,993 ¹²	649,559
Boys and girls clubwork				53,000	53,000	53,000
Gaming enforcement grants	1,224,000	1,045,216	1,014,152	419,591		
Soil conservation district grants	745,386	500,000	580,000	580,000	580,000	580,000
Noxious weed control	458,368	396,950	364,950	288,341	184,141	97,215
Payments in lieu of taxes on carbon dioxide pipeline property				783,413	1,932,419	1,910,000
Clerk of court				1,000,000	10,154,353	10,571,670
Grants to airports	214,355	503,425	503,425	550,000	550,000	522,500
Statewide information technology network costs					4,920,824 ¹³	3,382,023 ¹¹⁰
Total general fund	\$460,764,793	\$493,102,843	\$538,686,134	\$562,015,802	\$602,742,327	\$635,625,267
Percentage of total general fund appropriations	36.8%	36.6%	36.2%	34.8%	34.5% ¹⁹	35.2%
Special funds appropriations and revenue allocations						
State tuition fund distributions	\$46,017,000	\$46,017,000	\$49,273,144	\$53,528,217	\$67,239,025	\$69,495,371
Grants for adult education programs (displaced homemaker fund)				237,500	240,000	240,000
School transportation aid (abandoned motor vehicle fund)		250,000				
School transportation aid (public transportation fund)		630,000				
Clerk of court					750,000	997,647
Homestead tax credit (Housing Finance Agency reserves)	1,500,000	500,000	250,000			
Noxious weed control				910,555	1,162,695	1,499,621
State aid distribution funds to cities and counties ¹⁴	51,500,000	51,500,000	53,978,600	63,203,392	66,383,566	69,435,478
Public transportation services (public transportation fund)	1,500,000	1,500,000	1,500,000	2,848,000	3,000,000	3,000,000
Insurance tax to fire departments						
Fire and tornado fund						
Insurance tax distribution fund	5,262,700	5,200,000	5,200,000	5,200,000	5,200,000	5,200,000
Gaming enforcement grants					629,000	617,000
Community health grant program (community health trust fund)					4,700,000	4,700,000
Tobacco education and cessation program grants (community health trust fund)					250,000	500,000

	1993-95	1995-97	1997-99	1999-2001	2001-03	2003-05
Matching funds to counties and cities for senior citizen programs						
State aid distribution fund	288,000					
Health care trust fund					250,000 ^{\1}	
Energy development impact grants (oil and gas impact grant fund)	5,000,000	4,995,467	4,896,536	4,888,100	4,888,100	4,888,100
Grants to airports (Aeronautics Commission special funds collections)	1,151,461	1,368,476	1,370,000	1,570,000	1,820,000	1,962,500
Indian welfare assistance to counties (Department of Human Services "retained" funds)				1,654,654 ^{\2}	2,068,007 ^{\2}	1,964,607
Motor vehicle fuel tax and registration fee allocations\5	90,915,512	102,561,812	109,158,411	112,600,000	116,500,000	117,500,000
Telecommunications tax allocations				8,400,000	16,800,000	16,800,000
Coal severance tax allocations\6	16,679,981	15,602,794	15,816,453	15,235,854	14,685,000	14,685,000
Coal conversion tax allocations\6	5,836,054	5,714,519	5,598,165	5,491,282	6,620,022	5,938,230
Oil and gas gross production tax allocations\7	19,326,376	24,378,026	20,544,237	36,028,096	31,843,672	36,026,526
Cigarette tax allocations\8	3,030,599	3,047,659	3,003,298	2,813,712	2,623,000	2,348,000
Total special fund appropriations and revenue allocations	<u>\$248,007,683</u>	<u>\$263,265,753</u>	<u>\$270,588,844</u>	<u>\$314,609,362</u>	<u>\$347,652,087</u>	<u>\$357,798,080</u>
Total major direct assistance to political subdivisions	<u>\$708,772,476</u>	<u>\$756,368,596</u>	<u>\$809,274,978</u>	<u>\$876,625,164</u>	<u>\$950,394,414</u>	<u>\$993,423,347</u>

^{\1} 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. The 2003-05 appropriation consists of \$720,000 of state funding to providers for matching federal Title III funds and \$1,662,945 for senior citizen mill levy match.

^{\2} 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.

^{\3} The 2001 Legislative Assembly provided funding of \$4,920,824 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.

^{\4} The 1987 Legislative Assembly in House Bill No. 1590 provided that .6 of an equivalent of 1 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 .6 to .4 of an equivalent of 1 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 of the revenues be distributed to cities.

^{\5} 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 money in the highway tax distribution fund is allocated to counties and cities.

^{\6} 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.

^{\7} 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.

^{\8} 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.

^{\9} Based on the 2001-03 general fund appropriation, excluding state agency allotments.

^{\10} The 2003 Legislative Assembly provided funding of \$3,382,023 for continued funding of the statewide information technology network to kindergarten through grade 12 and public libraries, net of an e-rate credit of \$4,054,200.