

**MAJOR STATE APPROPRIATIONS AND REVENUE ALLOCATIONS FOR DIRECT  
ASSISTANCE TO POLITICAL SUBDIVISIONS FROM THE 1995-97 THROUGH 2005-07 BIENNIUMS**

	1995-97	1997-99	1999-2001	2001-03	2003-05	2005-07
<b>General fund appropriations</b>						
State school aid (including transportation aid)	\$431,626,833	\$466,356,259	\$479,006,259	\$473,971,648	\$489,379,990	\$517,553,759
Teacher compensation payments to school districts				35,036,000	51,854,000	50,912,120
School district reorganization				1,665,000	500,000	759,000
Educational Technology Council grants	993,750	1,000,000	6,000,000	922,822	512,822	585,000
Special education	36,850,000	40,550,000	46,600,000	49,898,695	49,898,695	52,500,000
Revenue supplement payments to school districts	2,225,000	3,100,000	3,100,000	2,200,000	5,000,000	5,000,000
Average daily membership and declining enrollment payments			3,500,000			
Joint powers agreement incentives						1,000,000
Technology reimbursement payment to schools		5,000,000				
Vocational education	8,453,197	8,922,014	9,520,929	9,573,929	10,386,541	12,052,219
School food services	1,037,000	1,100,000	1,080,000	1,080,000	1,080,000	1,080,000
Adult education	900,000	900,000	900,000	900,000	920,000	1,055,000
Grants to public libraries	880,000	935,521	888,745	888,745	844,307	1,000,000
Homestead tax credit	4,681,250	4,540,813	4,540,813	4,540,813	4,000,000	4,500,000
Aid to health districts	950,000	990,000	1,100,000	1,100,000	1,100,000	1,100,000
Matching funds to counties and cities for senior citizen programs	1,620,000	1,770,000	1,982,945 <sup>11</sup>	2,132,945 <sup>11</sup>	2,382,945 <sup>11</sup>	720,000 <sup>11</sup>
Indian welfare assistance to counties	440,222	1,059,000 <sup>12</sup>	121,766 <sup>12</sup>	456,993 <sup>12</sup>	649,559	1,147,174
Boys and girls clubwork			53,000	53,000	53,000	53,000
Gaming enforcement grants	1,045,216	1,014,152	419,591			
Soil conservation district grants	500,000	580,000	580,000	580,000	580,000	630,000
Noxious weed control	396,950	364,950	288,341	184,141	97,215	90,922
Payments in lieu of taxes on carbon dioxide pipeline property			783,413	1,932,419	1,910,000	1,545,000
Clerk of court			1,000,000	10,154,353	10,723,223	12,174,105
Grants to airports	503,425	503,425	550,000	550,000	522,500	550,000
Statewide information technology network costs				4,920,824 <sup>13</sup>	3,382,023 <sup>10</sup>	3,396,755 <sup>12</sup>
<b>Total general fund</b>	<b>\$493,102,843</b>	<b>\$538,686,134</b>	<b>\$562,015,802</b>	<b>\$602,742,327</b>	<b>\$635,776,820</b>	<b>\$669,404,054</b>
Percentage of total general fund appropriations	36.6%	36.2%	34.8%	34.5% <sup>19</sup>	35.2%	33.6%
<b>Special funds appropriations and revenue allocations</b>						
State tuition fund distributions	\$46,017,000	\$49,273,144	\$53,528,217	\$67,239,025	\$69,495,371	\$71,600,000
Grants for adult education programs (displaced homemaker fund)			237,500	240,000	240,000	240,000
School transportation aid (abandoned motor vehicle fund)	250,000					
School transportation aid (public transportation fund)	630,000					
Homestead tax credit (Housing Finance Agency reserves)	500,000	250,000				
Noxious weed control			910,555	1,162,695	1,402,639	1,345,053
State aid distribution funds to cities and counties <sup>14</sup>	51,500,000	53,978,600	63,203,392	66,383,566	74,180,584	78,336,470
Public transportation services (public transportation fund)	1,500,000	1,500,000	2,848,000	3,000,000	3,000,000	4,650,000
Insurance tax to fire departments						
Insurance tax distribution fund	5,200,000	5,200,000	5,200,000	5,200,000	5,200,000	6,200,000
Gaming enforcement grants				629,000	617,000	617,000
Community health grant program (community health trust fund)				4,700,000	4,700,000	4,700,000
Tobacco education and cessation program grants (community health trust fund)				250,000	500,000	395,000
Matching funds to counties and cities for senior citizen programs						
Senior citizen services and programs fund						2,012,000 <sup>11</sup>
Health care trust fund				250,000 <sup>11</sup>		

	1995-97	1997-99	1999-2001	2001-03	2003-05	2005-07
Energy development impact grants (oil and gas impact grant fund)	4,995,467	4,896,536	4,888,100	4,888,100	4,888,100	4,888,100
Grants to airports (Aeronautics Commission special funds collections)	1,368,476	1,370,000	1,570,000	1,820,000	1,962,500	2,447,500
Indian welfare assistance to counties (Department of Human Services "retained" funds)			1,654,654 <sup>12</sup>	2,068,007 <sup>12</sup>	1,964,607	1,964,607
Motor vehicle fuel tax and registration fee allocations <sup>15</sup>	102,561,812	109,158,411	112,600,000	116,500,000	118,400,000	129,600,000
Telecommunications tax allocations			8,400,000	16,800,000	16,800,000	16,800,000
Coal severance tax allocations <sup>16</sup>	15,602,794	15,816,453	15,235,854	14,685,000	15,800,000	15,648,000
Coal conversion tax allocations <sup>16</sup>	5,714,519	5,598,165	5,491,282	6,620,022	7,283,433	7,578,000
Oil and gas gross production tax allocations <sup>17</sup>	24,378,026	20,544,237	36,028,096	31,843,672	42,836,649	51,477,054
Cigarette tax allocations <sup>18</sup>	3,047,659	3,003,298	2,813,712	2,623,000	2,608,771	2,366,000
<b>Total special fund appropriations and revenue allocations</b>	<u>\$263,265,753</u>	<u>\$270,588,844</u>	<u>\$314,609,362</u>	<u>\$346,902,087</u>	<u>\$371,879,654</u>	<u>\$402,864,784</u>
<b>Total major direct assistance to political subdivisions</b>	<u>\$756,368,596</u>	<u>\$809,274,978</u>	<u>\$876,625,164</u>	<u>\$949,644,414</u>	<u>\$1,007,656,474</u>	<u>\$1,072,268,838</u>

- <sup>11</sup> 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. The 2005-07 appropriation consists of \$720,000 of state funding to providers for matching federal Title III funds in the Department of Human Services.
- <sup>12</sup> 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.
- <sup>13</sup> 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.
- <sup>14</sup> 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.
- <sup>15</sup> 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.
- <sup>16</sup> 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.
- <sup>17</sup> 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.
- <sup>18</sup> The cigarette tax allocation is based on the provision that 3 cents per regular package and 3.75 cents per larger package are distributed to cities based on population.
- <sup>19</sup> Based on the 2001-03 general fund appropriation, excluding state agency allotments.
- <sup>110</sup> 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.
- <sup>111</sup> The 2005 Legislative Assembly removed the senior citizen mill levy matching grant program from the Department of Human Services and provided, in Senate Bill No. 2267, that the State Treasurer distribute senior citizen mill levy matching grants pursuant to a continuing appropriation from the senior citizen services and programs fund. The fund consists of sales and use and motor vehicle excise tax collections equivalent to two-thirds of one mill levied statewide each year.
- <sup>112</sup> The 2005 Legislative Assembly provided funding of \$3,396,755 for continued funding of the statewide information technology network to kindergarten through grade 12 and public libraries, net of an e-rate credit of \$4,147,400.