

**MAJOR STATE APPROPRIATIONS AND REVENUE ALLOCATIONS FOR DIRECT
ASSISTANCE TO POLITICAL SUBDIVISIONS FROM THE 1997-99 THROUGH 2007-09 BIENNIUMS**

	1997-99	1999-2001	2001-03	2003-05	2005-07	2007-09
Assistance to political subdivisions (excluding school-related funding)						
General fund appropriations						
Grants to public libraries	\$935,521	\$888,745	\$888,745	\$844,307	\$1,000,000	\$1,200,000
Homestead tax credit	4,540,813	4,540,813	4,540,813	4,000,000	4,500,000	8,104,000
Aid to health districts	990,000	1,100,000	1,100,000	1,100,000	1,100,000	1,900,000
Children's special health service local health unit grants					52,632	52,632
Matching funds to counties and cities for senior citizen programs	1,770,000	1,982,945 ¹	2,132,945 ¹	2,382,945 ¹	720,000 ¹	1,000,000
Indian welfare assistance to counties	1,059,000 ²	121,766 ²	456,993 ²	649,559	1,147,174	955,124
State administration of child support enforcement						7,105,247
Boys' and girls' clubwork		53,000	53,000	53,000	53,000	53,000
Gaming enforcement grants	1,014,152	419,591				
Soil Conservation district grants	580,000	580,000	580,000	580,000	630,000	730,000
Noxious weed control	364,950	288,341	184,141	97,215	67,817	67,817
Payments in lieu of taxes on carbon dioxide pipeline property		783,413	1,932,419	1,910,000	1,545,000	1,365,000
Clerk of court		1,000,000	10,154,353	10,723,223	11,810,929	13,587,187
Grants to airports	503,425	550,000	550,000	522,500	550,187	550,000
Statewide information technology network costs			4,920,824 ³	3,382,023 ³	3,395,550 ³	3,414,228 ³
Total general fund (excluding school-related funding)	\$11,757,861	\$12,308,614	\$27,494,233	\$26,244,772	\$26,572,289	\$40,084,235
Percentage of total general fund appropriations	0.8%	0.8%	1.6% ⁹	1.4%	1.3%	1.6%
Special funds appropriations and revenue allocations						
Homestead tax credit (Housing Finance Agency reserves)	\$250,000					
Noxious weed control		\$910,555	\$1,162,695	\$1,402,639	\$1,646,408	\$1,646,408
State aid distribution funds to cities and counties ⁴	53,978,600	63,203,392	66,383,566	74,180,584	84,212,635	90,669,528
Public transportation services (public transportation fund)	1,500,000	2,848,000	3,000,000	3,000,000	4,650,000	5,700,000
Insurance tax to fire departments						
Insurance tax distribution fund	5,200,000	5,200,000	5,200,000	5,200,000	6,200,000	6,200,000
Insurance tax to emergency medical services operations						
Insurance tax distribution fund						1,250,000
Gaming enforcement grants			629,000	617,000	617,000	617,000
Community health grant program (community health trust fund)			4,700,000	4,700,000	4,700,000	4,700,000
Children's special health services local health unit grants					69,768	69,768
Children's special health services grants to counties					248,056	248,056
Tobacco education and cessation program grants (community health trust fund)			250,000	500,000	395,000	260,000
Matching funds to counties and cities for senior citizen programs						
Senior citizen services and programs fund					2,056,984	2,297,942 ¹⁰
Health care trust fund			250,000 ¹			
Energy development impact grants (oil and gas impact grant fund)	4,896,536	4,888,100	4,888,100	4,888,100	4,888,100	5,888,100
Grants to airports (Aeronautics Commission special funds collections)	1,370,000	1,570,000	1,820,000	1,962,500	2,447,126	2,950,000
Indian welfare assistance to counties (Department of Human Services "retained" funds)		1,654,654 ²	2,068,007 ²	1,964,607	1,964,607	1,964,607
Motor vehicle fuel tax and registration fee allocations ⁵	109,158,411	112,600,000	116,500,000	118,400,000	129,600,000	130,100,000
Telecommunications tax allocations		8,400,000	16,800,000	16,800,000	16,800,000	16,800,000
Coal severance tax allocations ⁶	15,816,453	15,235,854	14,685,000	15,800,000	15,400,000	16,000,000
Coal conversion tax allocations ⁶	5,598,165	5,491,282	6,620,022	7,283,433	7,502,657	7,494,000
Oil and gas gross production tax allocations ⁷	20,544,237	36,028,096	31,843,672	42,836,649	55,785,763	45,717,861
Cigarette tax allocations ⁸	3,003,298	2,813,712	2,623,000	2,608,771	2,810,000	2,996,000
Total special funds (excluding school-related funding)	\$221,315,700	\$260,843,645	\$279,423,062	\$302,144,283	\$341,994,104	\$343,569,270
Total major direct assistance to political subdivisions (excluding school-related funding)	\$233,073,561	\$273,152,259	\$306,917,295	\$328,389,055	\$368,566,393	\$383,653,505

	1997-99	1999-2001	2001-03	2003-05	2005-07	2007-09
School-related assistance to political subdivisions						
General fund appropriations - School-related funding						
State school aid per student formula payments	\$466,356,259	\$479,006,259	\$473,971,648	\$489,379,990	\$484,053,759	\$649,965,879
Teacher compensation payments to school districts			35,036,000	51,854,000	50,912,120	
Special education - Gifted and talented per student payments					37,000,000	
School district reorganization bonuses			1,665,000	500,000	759,000	
Educational Technology Council grants	1,000,000	6,000,000	922,822	512,822	578,590	800,000
Special education	40,550,000	46,600,000	49,898,695	49,898,695		
Revenue supplement payments to school districts	3,100,000	3,100,000	2,200,000	5,000,000	5,000,000	
Transportation aid payments to school districts					33,500,000	33,500,000
Special education contracts					15,500,000	17,500,000
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	8,922,014	9,520,929	9,573,929	10,386,541	13,846,810	13,317,216
School food services	1,100,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Adult education	900,000	900,000	900,000	920,000	1,055,000	1,055,000
School district antivirus licenses					210,900	280,900
School district information technology network costs					3,395,550	652,698
Total general fund - School-related funding	\$526,928,273	\$549,707,188	\$575,248,094	\$609,532,048	\$647,891,729	\$718,151,693
Percentage of total general fund appropriations	34.9%	34.0%	33.3%	33.5%	32.4%	29.2%
Special fund appropriations and revenue allocations - School-related funding						
State tuition fund distributions	\$49,273,144	\$53,528,217	\$67,239,025	\$69,495,371	\$71,600,000	\$76,200,000
Grants for adult education programs (displaced homemaker fund)		237,500	240,000	240,000	240,000	240,000
Total special funds - School-related funding	\$49,273,144	\$53,765,717	\$67,479,025	\$69,735,371	\$71,840,000	\$76,440,000
Total major school-related assistance to political subdivisions	\$576,201,417	\$603,472,905	\$642,727,119	\$679,267,419	\$719,731,729	\$794,591,693
Total general fund assistance to political subdivisions	\$538,686,134	\$562,015,802	\$602,742,327	\$635,776,820	\$674,464,018	\$758,235,928
Total special fund assistance	\$270,588,844	\$314,609,362	\$346,902,087	\$371,879,654	\$413,834,104	\$420,009,270
Total major direct assistance to political subdivisions	\$809,274,978	\$876,625,164	\$949,644,414	\$1,007,656,474	\$1,088,298,122	\$1,178,245,198

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. 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.

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 Legislative Assembly provides funding from the general fund for the statewide information technology network connections for kindergarten through grade 12 and public libraries, net of an e-rate credit.

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 3 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 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.