

**TO: Members of the Arkansas General Assembly**  
**FROM: Bureau of Legislative Research**  
**DATE: July 29, 2004**  
**SUBJECT: COLLECTION AND DISTRIBUTION OF GENERAL AND SPECIAL REVENUES - 2003-2004**

Attached is the 2003-2004 Annual Revenue Report, which includes various schedules reflecting the collection and distribution of General and Special Revenues for the 2003-2004 fiscal year. In summary, Gross General Revenue collections of approximately \$4,365.4 million increased \$295.2 million or 7.25% over the \$4,070.2 million collected in fiscal year 2002-03. Adjusted Net General Revenues available for distribution of \$3,598.8 million increased \$348 million or 10.71% over the \$3,250.8 million available for distribution in fiscal year 2002-03. Gross Special Revenues of \$1,231 million increased \$84.4 million, or 7.4% more than the \$1,146.6 million collected in fiscal year 2002-03.

**Comparison of Gross General Revenue  
Collections for the Last Ten Years**

	<u>Gross Collections</u>	<u>Increase</u>	<u>Percent Increase</u>
1994-95	2,983,467,361.75	222,747,036.44	8.07
1995-96	3,168,176,255.50	184,708,893.75	6.19
1996-97	3,347,649,289.55	129,473,034.05	5.67
1997-98	3,559,168,581.27	211,519,291.72	6.32
1998-99	3,714,483,625.12	155,315,043.85	4.36
1999-2000	3,880,953,025.57	166,469,400.45	4.48
2000-01	4,007,420,731.32	126,467,705.75	3.26
2001-02	3,983,931,015.50	(23,489,715.82)	-0.59
2002-03	4,070,171,561.27	86,240,545.77	2.16
2003-04	4,365,407,504.99	295,235,943.72	7.25

**Percentage Increases of Gross Income Tax Collections Compared With the  
Percentage Increases in Gross General Revenue Sales and Use Tax Collections**

	<u>Income Tax Collections</u>	<u>Percent Increase</u>	<u>General Revenue Sales &amp; Use Tax Collections</u>	<u>Sales &amp; Use Tax Collections/One Cent</u>	<u>Percent Increase/One Cent</u>
1974-75	207,797,853.93	16.8	211,064,120.38	70,354,706.80	10.0
1975-76	225,325,307.36	8.4	239,989,420.85	79,996,473.62	13.7
1976-77	266,340,800.63	18.2	274,006,188.78	91,335,396.26	14.2
1977-78	318,609,026.37	19.6	315,242,226.54	105,080,742.18	15.0
1978-79	360,129,469.01	13.0	345,954,370.74	115,318,123.58	9.7
1979-80	414,127,494.44 (1)	15.0	371,944,073.51	123,981,357.84	7.5
1980-81	455,588,710.74	10	399,489,712.02	133,163,237.34	7.4
1981-82	513,679,396.69	12.8	419,885,155.40	139,961,718.47	5.1
1982-83	547,867,957.69	6.7	438,078,715.64	146,026,238.55	4.3
1983-84	622,415,453.89	13.6	563,550,247.50 (2)	159,915,848.17	9.5
1984-85	693,360,091.61	11.4	690,366,521.68 (2)	172,591,630.42	7.9
1985-86	718,624,422.38	3.6	696,868,356.60	174,217,089.15	0.9
1986-87	783,596,176.63	9.0	715,612,767.05	178,903,191.76	2.7
1987-88	828,467,447.50	5.7	759,978,285.36 (3)	189,994,571.34	6.2
1988-89	910,911,718.48	10.0	797,344,732.70	199,336,183.18	4.9
1989-90	983,051,058.90	7.9	841,787,008.42	210,446,752.11	5.6
1990-91	1,044,188,132.09	6.2	867,656,264.15 (4)	216,914,066.04	3.1
1991-92	1,111,117,653.92	6.4	1,033,617,460.17	229,692,768.93	5.9
1992-93	1,217,484,027.72	9.6	1,119,137,194.42	248,697,154.32	8.3
1993-94	1,321,978,701.93	8.6	1,213,995,067.07	269,776,681.57	8.5
1994-95	1,427,501,832.24	8.0	1,303,492,840.53	289,665,075.67	7.4
1995-96	1,566,173,806.02	9.7	1,377,457,803.82	306,101,734.18	5.7
1996-97	1,677,325,468.95	7.1	1,425,342,497.37	316,742,777.19	3.5
1997-98	1,860,669,438.84	10.9	1,469,524,080.42	326,560,906.76	3.1
1998-99	1,936,936,567.98	4.1	1,542,845,731.99	342,854,607.11	5.0
1999-2000	1,981,635,877.51	2.3	1,653,077,948.65	367,350,655.26	6.7
2000-01	2,056,209,550.00	3.8	1,695,941,566.16	376,875,903.59	2.5
2001-02	2,023,674,531.69	-1.6	1,719,319,664.39	382,071,036.53	1.4
2002-03	2,070,010,529.54	2.3	1,741,317,075.81	386,959,350.18	1.3
2003-04	2,223,305,959.11	7.4	1,831,640,771.38	407,031,282.52	5.2

(1) This figure does not include \$39,787,606.92 in Individual Monthly Withholding Income Taxes collected in May and June of 1980 which was credited to the Special Needs fund in accordance with Act 1 of the First Special Session of 1980.

(2) These figures include the one cent (1¢) additional Sales and use Taxes as authorized by Act 63 of the First Extraordinary Session of the Seventy Fourth General Assembly.

(3) This figure does not contain the \$17,073,808.84 in "Windfall" attributed to the early collection of sales tax authorized by Act 10 of the First Extraordinary Session of 1987.

(4) This figure does not include the \$10,750,000.00 in revenue attributed to the additional one-half cent Sales and Use Tax rate increase; nor the extension of the tax to certain used property as authorized by Act 3 of 1991 that was collected during the months of May and June of 1991, and transferred to the Work Force 2000 Development Fund as authorized by Act 1246 of 1991.

**STATE OF ARKANSAS  
ANALYSIS OF GENERAL AND SPECIAL REVENUES  
COLLECTED DURING FISCAL YEAR 2003-2004**

Prepared by the  
Bureau of Legislative Research of the  
Legislative Council

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Aboveground Storage Tank Registration	--	\$43,950.00	\$43,950.00
Abstractors Examining Board Fees	--	\$12,785.00	\$12,785.00
ABC Fines	\$264,860.00	--	\$264,860.00
ABC Transcripts	\$3,152.90	--	\$3,152.90
Amusement Machine Tax	--	\$456,038.50	\$456,038.50
Anonymous Contributions (SOS)	\$1.78	--	\$1.78
Arkansas Corn & Grain Promotion Fee	--	\$465,263.56	\$465,263.56
Asbestos Fees - D.E.Q.	--	\$236,685.02	\$236,685.02
Asset Forfeiture	--	\$441,403.19	\$441,403.19
Athletic Commission Fees	--	\$17,122.80	\$17,122.80
Bail Bondsman	\$182,518.80	--	\$182,518.80
Bank Department Fees	--	\$6,278,598.07	\$6,278,598.07
Beef Council Assessment	--	\$501,329.78	\$501,329.78
Beer Permits	\$604,265.00	--	\$604,265.00
Beer Tax	\$12,319,223.35	--	\$12,319,223.35
Beer Tax- 25 cents Per Barrel	\$410,534.68	--	\$410,534.68
Beverage Excise Tax - 3%	\$5,198,390.64	\$8,631,095.73	\$13,829,486.37
Boiler Inspection Fees	--	\$729,359.39	\$729,359.39
Brucellosis Control - Fee, License & Permit	--	\$801,929.00	\$801,929.00
Catfish Assessment	--	\$156,796.60	\$156,796.60
Child Care Facility License Fee	--	\$117,120.00	\$117,120.00
Child Passenger Protection Fines	--	\$236,008.93	\$236,008.93
Cigar and Tobacco Tax	\$19,443,361.02	--	\$19,443,361.02
Cigarette Paper Tax	\$531,335.15	--	\$531,335.15
Cigarette Permits	\$434,786.05	--	\$434,786.05
Cigarette Tax	\$119,751,544.26	--	\$119,751,544.26
Commerl. Drivers License - License Fee	--	\$674,836.36	\$674,836.36
Commerl. Drivers License - Search Fee	--	\$1,449,156.59	\$1,449,156.59
Commercial Drivers License - Test Fee	--	\$460,645.72	\$460,645.72
Community Corrections Operations	--	\$17,683.31	\$17,683.31
Community Corrections Parole Fees	--	\$6,839,310.39	\$6,839,310.39
Concealed Weapons License Fee	--	\$787,345.50	\$787,345.50
Cosmetology Board Fees	--	\$463,390.10	\$463,390.10
Cotton Trailer Registration Fee	--	\$48,365.00	\$48,365.00
County Assessors Continuing Education	--	\$36,450.00 (3)	\$36,450.00
Court Fee-Law Enforcement	--	\$47,106.68	\$47,106.68
Crime Victims Reparation	--	\$7,405,207.51	\$7,405,207.51
Criminal History Search Fee	--	\$2,359,845.00	\$2,359,845.00
DHS/DCFS Grant1698/01	--	\$1,952,047.56 (3)	\$1,952,047.56
DHS Mental Health Block Grants	--	\$303,990.96 (3)	\$303,990.96
Dispensing Opticians Fees	--	\$44,030.00	\$44,030.00
Drive Out License	--	\$17,630.00	\$17,630.00
Drivers Licenses	--	\$5,658,419.95 (1)	\$5,658,419.95
Drivers License Reinstatement 1001/03	--	\$2,428,678.85	\$2,428,678.85
Drivers License - Special Fees	--	\$769,245.26	\$769,245.26
Drivers Records - Search Fees	--	\$7,541,062.41	\$7,541,062.41
Drivers License Vision Test	--	\$1,622,202.84	\$1,622,202.84
Drivers Test Fee	--	\$586,042.23	\$586,042.23
DUI Reinstatement Fee	\$22,710.00	--	\$22,710.00
DWI Fees	--	\$15,140.00	\$15,140.00
DWI Reinstatement Fee	\$236,879.00	\$947,516.00	\$1,184,395.00
Egg & Poultry Grading/Inspection Fees	--	\$1,330,795.74	\$1,330,795.74
Electrical Examiner's License	--	\$482,609.00	\$482,609.00
Elevator Inspection Fees	--	\$291,893.96	\$291,893.96
Employment Agency Permits	\$2,670.00	--	\$2,670.00
Equine Infectious Anemia Control Fee	--	\$229,368.55	\$229,368.55

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Estate Tax	\$14,014,460.78	\$7,380,543.06	\$21,395,003.84
Fire Protection Tax	--	\$19,525.28	\$19,525.28
Firework License & Penalty	--	\$33,000.00	\$33,000.00
Franchise Tax	\$8,595,198.45	--	\$8,595,198.45
Game & Fish Commission Fees	--	\$19,438,334.53	\$19,438,334.53
Game & Fish Commission Fines	--	\$515,165.33	\$515,165.33
Handicapped Parking Fees	--	\$7,730.39	\$7,730.39
Hazardous Materials Management Fee	--	\$140,438.35	\$140,438.35
Hazardous Waste Permits	--	\$1,493,375.74	\$1,493,375.74
Health Department Fees	--	\$5,877,266.55	\$5,877,266.55
HACVR Board Fees	--	\$810,600.78	\$810,600.78
Highway & Trans. Dept. Misc. Income	--	\$239,636.51	\$239,636.51
Income Tax - Corporate Estimates	\$201,277,076.86	\$12,398,699.01	\$213,675,775.87
Income Tax - Corporate Final Payments	\$36,858,095.62	--	\$36,858,095.62
Income Tax - Individual Estimates	\$253,913,858.00	--	\$253,913,858.00
Income Tax - Individual Final Payments	\$187,656,003.75	--	\$187,656,003.75
Income Tax - Indiv. Withholding- Mth.	\$1,531,202,225.87	--	\$1,531,202,225.87
Individ. Sewage Disposal Sys. Permits	--	\$45,865.00	\$45,865.00
Insurance Agents Fees and Licenses	--	\$674,255.50	\$674,255.50
Insurance Premium Tax	\$91,329,570.36	\$43,039,688.81	\$134,369,259.17
Insurance Premium - Fire Protection	--	\$6,197,135.89	\$6,197,135.89
Intransit Auto Fees	--	\$222.00	\$222.00
Landfill Closure Fee - D.E.Q.	--	\$2,548,265.22	\$2,548,265.22
Large Truck Speeding Fines	\$526,335.13	--	\$526,335.13
Lie Detector Test	--	\$1,930.00	\$1,930.00
Liquefied Petroleum Gas Fees	--	\$557,795.00	\$557,795.00
Liquor Permits	\$961,210.00	--	\$961,210.00
Liquor Enf. Tax - 20 cents Per Case	\$214,990.01	--	\$214,990.01
Liquor Tax - \$2.50 Per Gallon	\$6,628,985.18	--	\$6,628,985.18
Liquor Tax - \$1.00/.50 Per Gallon	\$343,318.61	--	\$343,318.61
Livestock and Poultry Commission	--	\$1,423,412.07	\$1,423,412.07
Manufactured Home Commission Fees	--	\$254,541.21	\$254,541.21
Massage Therapy License Fees	--	\$60,214.60	\$60,214.60
Marriage License Fee-Children's Trust Fund	--	\$377,303.40	\$377,303.40
Marriage License Fee-Domestic Peace Fund	--	\$356,465.00	\$356,465.00
Milk Inspection Fees	--	\$437,239.14	\$437,239.14
Miscellaneous Reimbursements	\$7,457.82	--	\$7,457.82
Mixed Drink Tax	\$4,603,517.98	--	\$4,603,517.98
Mixed Drink Tax - 4%	--	\$1,527,812.57	\$1,527,812.57
Motor Boat Registration	--	\$894,560.60	\$894,560.60
Motor Carrier Fees - Highway Dept.	\$433,324.20	--	\$433,324.20
Motor Carrier-Insurance Registration	\$1,746,060.26	\$26,589.74	\$1,772,650.00
Motor Fuels Tax	--	\$416,025,536.77	\$416,025,536.77
Motor Fuel Tax - Act 437 of '79	--	\$20,852,457.70	\$20,852,457.70
Motor Fuel Tax - Act 445 of '73	--	\$20,852,457.70	\$20,852,457.70
Motor Vehicle Comm. Fees & Pen.	--	\$574,643.04	\$574,643.04
Motor Vehicle Fines - Act 988 of '91	--	\$206,482.72	\$206,482.72
Motor Vehicle License	--	\$104,133,033.80	\$104,133,033.80
Motor Vehicle License Plate Fee-Organ Donation	--	\$1,615.00	\$1,615.00
Motor Vehicle Title Transfer	--	\$3,749,448.64	\$3,749,448.64
Motor Vehicle Trip Permits	--	\$306,831.80	\$306,831.80
Motor Vehicle Validation Decal Fee	--	\$2,444,110.00	\$2,444,110.00
Motorized Bicycle License	--	\$308.00	\$308.00
Nursing Home Administrative License Fee	--	\$65,865.00	\$65,865.00
Oil & Gas Commission Fees	--	\$2,117,596.67	\$2,117,596.67
Overweight Permits & Penalties	--	\$7,073,129.93	\$7,073,129.93
Permit Fees - D.E.Q.	--	\$10,544,952.46	\$10,544,952.46
Pet Store Registration Fee	\$1,120.00	--	\$1,120.00
Pharmacy Board Checking Interest	--	\$100.00	\$100.00
Plant Board Fees	--	\$5,125,882.70	\$5,125,882.70
Plumbers License	--	\$717,426.68	\$717,426.68
Precious Metal Dealer's License	--	\$25.00	\$25.00
Profess. Fund Raisers & Solicitors Fee	\$40,500.00	--	\$40,500.00
Private Career College Fee	--	\$322,659.95	\$322,659.95
Public Service Commission Fees	--	\$7,750,503.00	\$7,750,503.00
Public Service - Utility Safety	--	\$7,038.00	\$7,038.00

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Racing Taxes - Dog	\$1,933,404.76	--	\$1,933,404.76
Racing Taxes-Dog-Human Dev. Centers	--	\$28,062.41	\$28,062.41
Racing Taxes - Dog - Indigent Patients	--	\$70,361.31	\$70,361.31
Racing - Dog - Mid South Comm. College	--	\$134,866.70	\$134,866.70
Racing - Dog - Municipal	--	\$14,760.79	\$14,760.79
Racing Taxes - Horse	\$2,277,259.97	--	\$2,277,259.97
Radiation Protection Fees	--	\$937,720.55	\$937,720.55
Real Estate Transfer Tax	\$2,607,788.32	\$23,364,884.47	\$25,972,672.79
Recycling Fees - D.E.Q.	--	\$4,127,127.42	\$4,127,127.42
Reg. Substance Store-Tank License	--	\$489,135.00	\$489,135.00
Rice Board Assessment	--	\$5,732,724.28	\$5,732,724.28
Sales Tax	\$1,578,508,156.00	--	\$1,578,508,156.00
Sales Tax - Educational Adequacy	--	\$97,547,085.23	\$97,547,085.23
Sales Tax - Aviation	--	\$4,560,903.54	\$4,560,903.54
Sales Tax - Conservation Tax	--	\$50,132,356.25	\$50,132,356.25
Sales Tax - Long Term Vehicle Lease	\$491,756.78	--	\$491,756.78
Sales Tax - Property Tax Relief	--	\$200,051,681.33	\$200,051,681.33
Sales Tax - Residential Moving	\$461,382.04	--	\$461,382.04
Sales Tax - Short-Term Rental	\$1,881,543.31	--	\$1,881,543.31
Sales Tax - Vehicle Rental	\$4,131,227.14	\$3,862,356.06	\$7,993,583.20
Sales Tax - Wholesale Vending	\$944,559.16	--	\$944,559.16
Secretary of State - Sales & Fees	--	\$3,377,288.87	\$3,377,288.87
Security Department Fees	\$14,456,028.93	\$278,190.00	\$14,734,218.93
Security Guard/Investigator Fees	--	\$314,545.00	\$314,545.00
Seedling Sales - Forestry Dept.	--	\$1,305,120.39	\$1,305,120.39
Severance Tax	\$7,697,710.73	\$4,002,147.07	\$11,699,857.80
Severance Tax-Oil Museum-310 of '77	--	\$35,867.81	\$35,867.81
Severance Tax-Oil Museum-759 of '79	--	\$59,870.68	\$59,870.68
Severance Tax - Timber	--	\$4,013,676.32	\$4,013,676.32
Social Work License Fees	--	\$101,260.00	\$101,260.00
Soil & Water Commission Travel Interest	--	\$1,056.50	\$1,056.50
Soybean Assessment	--	\$3,843,932.78	\$3,843,932.78
State Board of Nursing Fees	--	\$1,622,160.92	\$1,622,160.92
State Insurance Department Fees	--	\$15,353,308.48	\$15,353,308.48
State Police Fees	--	\$776,872.19	\$776,872.19
Sunday Sales Permits	\$51,475.00	--	\$51,475.00
Swine Testing Fee	--	\$696.00	\$696.00
Timber Land Tax	--	\$2,107,612.80	\$2,107,612.80
Timber Sales - State	--	\$819,406.60	\$819,406.60
Tobacco Tax-Breast Cancer Control/ Research	--	\$4,812,400.77	\$4,812,400.77
Tourism Tax - 2%	--	\$8,954,267.41	\$8,954,267.41
Use Tax	\$243,317,377.99	--	\$243,317,377.99
Use Tax - Aviation	--	\$1,538,586.31	\$1,538,586.31
Use Tax - Texarkana	\$1,904,768.96	--	\$1,904,768.96
Used Motor Vehicle Dealer Fee	--	\$313,600.00	\$313,600.00
Vending Machine Decal	\$1,706,324.80	--	\$1,706,324.80
Veterinary Examiners Board Fees	--	\$99,007.75	\$99,007.75
Waste Tire Fee	--	\$4,449,054.77	\$4,449,054.77
Waste Tire Fee - D.E.Q	--	\$386,761.45	\$386,761.45
Waste Tire - District Fee	--	\$582,068.87	\$582,068.87
Wheat Promotion Board Assessments	--	\$253,359.84	\$253,359.84
Wine Enforcement, Act 424 of '87	\$1,317.45	--	\$1,317.45
Wine Tax, Act 424 of '87	\$15,484.53	--	\$15,484.53
Wine Permits	\$34,847.50	--	\$34,847.50
Wine Tax - Domestic (1052 of '85)	\$169,552.21	\$12,200.02	\$181,752.23
Wine Tax - Imported	\$1,644,613.71	--	\$1,644,613.71
Wine Enf. Tax - .05 cents Per Case	\$39,298.11	--	\$39,298.11
Wine Tax - Native-.05¢ Per Case	\$4,862.72	--	\$4,862.72
<u>Earnings - Institutions and Departments:</u>			
Human Dev.Centers-Earnings & Royal.	--	\$75,669.18	\$75,669.18
Correction Dept. - Farm	--	--	(2) \$0.00
Correction Dept. - Industry	--	\$6,722,025.04	\$6,722,025.04
Comm. of State Lands-Royal. & Leases	\$1,367,223.36	--	\$1,367,223.36
Forestry Commission - Rents	--	\$7,735.00	\$7,735.00
Highway Dept. - Royalties	--	\$179,080.12	\$179,080.12
Southern Arkansas University-Lease Bonus	--	\$4,313.43	\$4,313.43
<b>TOTAL GROSS REVENUES</b>	<b>\$4,365,407,504.99</b>	<b>\$1,231,042,384.59</b>	<b>\$5,596,449,889.58</b>

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
LESS:			
Claims & Taxes Erroneously Paid	\$28,059,989.56	--	\$28,059,989.56
Uncollected Checks	\$2,809,480.19	\$207,217.92	\$3,016,698.11
<b>NET REVENUES</b>	<b>\$4,334,538,035.24</b>	<b>\$1,230,835,166.67</b>	<b>\$5,565,373,201.91</b>
LESS:			
Constitutional Officers Fund			
1-1/2% Deduction (1/3)	--	\$613,772.21	\$613,772.21
3% Deduction (1/3)	\$43,221,504.06	\$10,827,870.77	\$54,049,374.83
State Central Services Fund			
1-1/2% Deduction (2/3)	--	\$1,634,098.72	\$1,634,098.72
3% Deduction (2/3)	\$93,846,920.64	\$21,655,739.44	\$115,502,660.08
Additional Transfers (19-5-205(e)(3))	\$9,837,254.21 (4)	\$2,635,800.32	\$12,473,054.53
Income Tax Refunds - Corporation	\$56,246,572.24	--	\$56,246,572.24
Income Tax Refunds - Individuals	\$259,165,902.31	--	\$259,165,902.31
College Savings Bond Fund	\$23,958,470.22	--	\$23,958,470.22
City-County Tourist Facilities	\$8,695,774.00	--	\$8,695,774.00
Desegregation Settlement	\$53,831,579.00	--	\$53,831,579.00
Aging & Adult Services Fund	\$2,233,401.72	--	\$2,233,401.72
Educational Excellence Trust Fund	\$233,933,182.00	--	\$233,933,182.00
Waste Disp.&Pollutn.Abtmt. Bond Fund	\$1,000,000.00	--	\$1,000,000.00
Water Waste Pollution Abatement Bond	\$3,450,000.00	--	\$3,450,000.00
Economic Development & Incentive Fund	\$10,274,883.29	--	\$10,274,883.29
Total Deductions	\$799,695,443.69	\$37,367,281.46	\$837,062,725.15
Net Available For Distribution	\$3,534,842,591.55	\$1,193,467,885.21	\$4,728,310,476.76
<b>ACT 72, 2ND. EX. SESS., 2003</b>			
Federal Fiscal Relief Fund Transfer	\$25,000,000.00	--	\$25,000,000.00
<b>Act 55, 1ST. EX. SESS., 2003</b>			
Unclaimed Property Proceeds Trust Fund	\$14,000,000.00	--	\$14,000,000.00
Property Tax Relief Trust Fund	\$25,000,000.00	--	\$25,000,000.00
Subtotal	\$39,000,000.00	--	\$39,000,000.00
Adjusted Net Available for Distribution	\$3,598,842,591.55	\$1,193,467,885.21	\$4,792,310,476.76

(1) This amount consists of Drivers License Fees transferred to the State Treasury in excess of the amount required as pledged revenue for bonds issued for the State Police headquarters building and wireless data equipment authorized by Act 1057 of 1997 and Drivers License Fees deposited into the State Treasury for the Uniformed Employee Health Insurance Program authorized by Act 1500 of 2001. Of the \$5,658,419.95 deposited in the State Treasury, \$2,962,786.00 was made available for the Uniformed Employee Health Insurance Program. In addition, Drivers License Fees totaling \$3,046,078.79 were declared Cash Funds and pledged as revenue for the payment of debt service and other costs relating to the headquarters facility and wireless data equipment. Total Driver's License Fees deposited in the State Treasury and/or declared Cash Funds and pledged revenue totaled \$8,704,498.74 for the 2004 Fiscal Year.

(2) Farm income of \$5,938,600.22 was deposited as cash funds as provided for by Arkansas Code 22-3-1210(c)(1)(A).

(3) Deposited to the State Treasury as Special Revenues in error.

(4) \$3,968,421.00 of this amount was transferred to General Revenues from the Federal Fiscal Relief Fund (19-5-1226(b)(3)).

**Distribution of General and Special Revenues  
2003-2004 Fiscal Year**

	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
NET REVENUES AVAILABLE FOR DISTRIBUTION	\$3,598,842,591.55	\$1,193,467,885.21	\$4,792,310,476.76
<u>FUNDS or Fund Accounts</u>			
<u>Percentage Allotment FUNDS or Fund Accounts</u>			
PUBLIC SCHOOL			
Dept. of Workforce Education	\$22,217,464.00	--	\$22,217,464.00
Dept. of Education	\$1,587,868,208.00	\$998,247.00	\$1,588,866,455.00
State Library	\$2,000,000.00	--	\$2,000,000.00
TOTAL PUBLIC SCHOOL	<u>\$1,612,085,672.00</u>	<u>\$998,247.00</u>	<u>\$1,613,083,919.00</u>
EDUCATION			
Department of Education	\$11,841,192.00	--	\$11,841,192.00
Educational Television	\$4,365,547.00	--	\$4,365,547.00
Rehabilitation Services	\$12,056,201.00	--	\$12,056,201.00
State Library	\$2,942,127.00	--	\$2,942,127.00
School for the Blind	\$4,851,356.00	--	\$4,851,356.00
School for the Deaf	\$8,211,333.00	--	\$8,211,333.00
Dept. of Workforce Education	\$2,760,686.00	--	\$2,760,686.00
Subtotal Education	<u>\$47,028,442.00</u>	<u>--</u>	<u>\$47,028,442.00</u>
<u>Technical Institutes</u>			
Arkansas Valley Tech. Inst.	\$2,074,400.00	--	\$2,074,400.00
Crowley's Ridge Tech. Inst.	\$2,169,741.00	--	\$2,169,741.00
Northwest Tech. Inst.	\$2,514,789.00	--	\$2,514,789.00
Riverside Voc. Tech.	\$1,959,586.00	--	\$1,959,586.00
Subtotal Technical Institutes	<u>\$8,718,516.00</u>	<u>--</u>	<u>\$8,718,516.00</u>
TOTAL EDUCATION	<u>\$55,746,958.00</u>	<u>--</u>	<u>\$55,746,958.00</u>
HUMAN SERVICES			
Administration	\$13,526,819.00	--	\$13,526,819.00
Aging and Adult Services	\$10,602,577.00	\$1,009,708.79	\$11,612,285.79
Children & Family Services	\$39,569,687.00	\$9,317,323.95	\$48,887,010.95
Child Care/Early Childhood Education	\$527,678.00	--	\$527,678.00
County Operations	\$39,291,910.00	--	\$39,291,910.00
Developmental Disabilities Svs.	\$47,129,849.00	\$73,120.72	\$47,202,969.72
Medical Services	\$4,574,127.00	--	\$4,574,127.00
Mental Health Services	\$56,974,670.00	\$299,407.38	\$57,274,077.38
State Svs. for the Blind	\$1,770,435.00	--	\$1,770,435.00
Youth Services	\$41,782,428.00	--	\$41,782,428.00
Grants	\$477,861,101.00	--	\$477,861,101.00
TOTAL HUMAN SERVICES	<u>\$733,611,281.00</u>	<u>\$10,699,560.84</u>	<u>\$744,310,841.84</u>
STATE GENERAL GOVERNMENT			
Correction-Inmate Care & Custody	\$201,830,355.00	--	\$201,830,355.00
Department of Ark. Heritage	\$4,690,886.00	--	\$4,690,886.00
Dept. of Community Corrections	\$43,873,760.00	--	\$43,873,760.00
Dept. of Higher Education	\$2,860,148.00	--	\$2,860,148.00
Higher Education-Grants	\$33,827,204.00	--	\$33,827,204.00
Dept. of Economic Development	\$9,356,023.00	--	\$9,356,023.00
Dept. of Labor	\$2,340,542.00	--	\$2,340,542.00
Livestock & Poultry	\$3,407,158.00	--	\$3,407,158.00
Dept. of Parks & Tourism	\$19,536,018.00	--	\$19,536,018.00
Dept. of Environmental Quality.	\$3,501,452.00	--	\$3,501,452.00
Miscellaneous Agencies	\$46,134,949.00	--	\$46,134,949.00
State Military Department	\$7,797,534.00	--	\$7,797,534.00
TOTAL GENERAL GOVERNMENT	<u>\$379,156,029.00</u>	<u>--</u>	<u>\$379,156,029.00</u>

**Distribution of General and Special Revenues  
2003-2004 Fiscal Year**

	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
COUNTY AID	\$19,741,546.00	\$83,578,639.72	\$103,320,185.72
COUNTY JAIL REIMBURSEMENT	\$10,806,592.00	--	\$10,806,592.00
CRIME INFORMATION SYSTEM	\$3,393,959.00	--	\$3,393,959.00
DFA-CHILD SUPPORT ENFORCE.	\$13,014,933.00	--	\$13,014,933.00
FORESTRY COMMISSION	\$5,644,742.00	\$8,080,155.16	\$13,724,897.16
GENERAL IMPROVEMENT FUND	--	\$7,159,126.77	\$7,159,126.77
MERIT ADJUSTMENT FUND	\$12,100,000.00	--	\$12,100,000.00
MOTOR VEHICLE ACQUISITION	\$942,513.00	--	\$942,513.00
MUNICIPAL AID	\$27,506,527.00	\$78,698,488.06	\$106,205,015.06
ARKANSAS STATE POLICE	\$44,473,870.02	\$11,293,562.55	\$55,767,432.57
PUBLIC HEALTH	\$51,274,390.00	\$9,657,967.50	\$60,932,357.50
STATE CENTRAL SERVICES	--	\$9,264,108.27	\$9,264,108.27
PLANT BOARD	\$2,196,289.00	\$5,045,520.30	\$7,241,809.30
INSTITUTIONS OF HIGHER EDUCATION:			
ARK. STATE UNIV.- JONESBORO	\$47,870,002.00	--	\$47,870,002.00
ARK. STATE UNIV.- BEEBE	\$9,306,390.00	--	\$9,306,390.00
ARK. STATE UNIV.- MTN. HOME	\$2,366,796.00	--	\$2,366,796.00
ARK. STATE UNIV.-NEWPORT	\$2,050,323.00	--	\$2,050,323.00
ARKANSAS TECH UNIVERSITY	\$20,175,857.00	--	\$20,175,857.00
HENDERSON STATE UNIVERSITY	\$15,886,068.00	--	\$15,886,068.00
SOUTHERN ARKANSAS UNIVERSITY	\$12,909,516.00	\$4,184.03	\$12,913,700.03
SOUTHERN ARK. UNIVERSITY TECH.	\$5,858,484.00	--	\$5,858,484.00
UA - FAYETTEVILLE	\$145,996,331.00	\$11,815.89	\$146,008,146.89
UA - FORT SMITH	\$15,215,410.00	--	\$15,215,410.00
UA - LITTLE ROCK	\$45,625,750.00	--	\$45,625,750.00
UA - MEDICAL SCIENCES	\$71,852,657.00	\$2,439,770.57	\$74,292,427.57
UA - MONTICELLO	\$12,830,772.00	--	\$12,830,772.00
UA - PINE BLUFF	\$21,861,032.00	--	\$21,861,032.00
UA - COMMUNITY COLL.- BATESVILLE	\$2,747,147.00	--	\$2,747,147.00
UA - COMMUNITY COLLEGE - HOPE	\$3,462,943.00	--	\$3,462,943.00
UA - COMMUNITY COLLEGE - MORRILTON	\$3,239,560.00	--	\$3,239,560.00
UNIVERSITY OF CENTRAL ARKANSAS	\$38,429,852.00	--	\$38,429,852.00
BLACK RIVER TECHNICAL COLLEGE	\$4,410,588.00	--	\$4,410,588.00
COSSATOT COMM. COLLEGE OF THE UA	\$2,245,065.00	--	\$2,245,065.00
OUACHITA TECHNICAL COLLEGE	\$2,394,144.00	--	\$2,394,144.00
OZARKA COLLEGE	\$2,052,535.00	--	\$2,052,535.00
PULASKI TECHNICAL COLLEGE	\$6,316,028.00	--	\$6,316,028.00
SOUTHEAST ARKANSAS COLLEGE	\$3,874,179.00	--	\$3,874,179.00
EAST ARKANSAS COMM. COLLEGE	\$4,994,759.00	--	\$4,994,759.00
NATIONAL PARK COMM. COLLEGE	\$7,267,530.00	--	\$7,267,530.00
MID SOUTH COMMUNITY COLLEGE	\$2,536,399.00	\$130,705.40	\$2,667,104.40
ARKANSAS NORTHEASTERN COLLEGE	\$7,314,919.00	--	\$7,314,919.00
NORTH ARK. COLLEGE	\$6,659,532.00	--	\$6,659,532.00
NORTHWEST ARK. COMM. COLLEGE	\$5,823,788.00	--	\$5,823,788.00
PHILLIPS COMM. COLLEGE - U of A	\$7,635,269.00	--	\$7,635,269.00
RICH MOUNTAIN COMM. COLLEGE	\$2,605,870.00	--	\$2,605,870.00
SOUTH ARK. COMMUNITY COLLEGE	\$5,028,984.00	--	\$5,028,984.00
TWO YEAR COLLEGE MODEL FORMULA	\$5,426,445.00	--	\$5,426,445.00
TOTAL INSTITUTIONS OF HIGHER ED.	<u>\$554,270,924.00</u>	<u>\$2,586,475.89</u>	<u>\$556,857,399.89</u>
TOTAL PERCENTAGE ALLOTMENT FUNDS OR Fund Accounts	<u>\$3,525,966,225.02</u>	<u>\$227,061,852.06</u>	<u>\$3,753,028,077.08</u>
STATE HIGHWAY & TRANS. DEPT:			
Motor Fuel Tax Refunds	--	\$10,697,772.59	\$10,697,772.59
Public Transit Trust Fund	--	\$2,864,109.06	\$2,864,109.06
State Aid Road	--	\$1,718,992.60	\$1,718,992.60
State Highway Department	--	\$393,401,757.15	\$393,401,757.15
TOTAL HIGHWAY & TRANS. DEPT.	<u>--</u>	<u>\$408,682,631.40</u>	<u>\$408,682,631.40</u>
OTHER SPECIAL FUNDS or Fund Accts:			
ABSTRACTORS EXAMINING BOARD	--	\$12,593.22	\$12,593.22
ASBESTOS CONTROL	--	\$218,483.96	\$218,483.96
BANK DEPARTMENT	--	\$6,184,185.20	\$6,184,185.20
BEEF COUNCIL	--	\$485,589.08	\$485,589.08
BOARD OF DISPENSING OPTICIANS	--	\$43,348.00	\$43,348.00
BOATING SAFETY	--	\$865,577.93	\$865,577.93
CAPITOL GROUNDS MONUMENT/MEMORIAL	--	\$776.00	\$776.00

**Distribution of General and Special Revenues  
2003-2004 Fiscal Year**

	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
CATFISH PROMOTION	--	\$151,819.08	\$151,819.08
CHILD CARE PROVIDERS TRAINING	--	\$115,037.37	\$115,037.37
CHILD PASSENGER PROTECTION	--	\$229,625.03	\$229,625.03
CHILDREN'S TRUST-MARRIAGE LIC.	--	\$365,302.20	\$365,302.20
CLEAN AIR PERMIT FEES-D.E.Q.	--	\$5,055,594.36	\$5,055,594.36
COMMERCIAL DRIVERS LIC. PROG.	--	\$2,056,659.00	\$2,056,659.00
COMM. CORRECTION REVOLVING	--	\$6,749,045.19	\$6,749,045.19
CORN & GRAIN SORGHUM PRO.	--	\$451,228.09	\$451,228.09
CONSERVATION TAX FUND	--	\$48,545,889.07	\$48,545,889.07
COSMETOLOGY BOARD CONT.	--	\$455,263.29	\$455,263.29
CO. ASSESSOR'S CONTINUING ED	--	\$35,352.00	\$35,352.00
CO. CIRCUIT CLERK CON. EDUC.	--	\$58,200.00	\$58,200.00
CRIME INFORMATION SYSTEM	--	\$1,114,612.89	\$1,114,612.89
CRIME LAB EQUIPMENT	--	\$427,504.23	\$427,504.23
DEPT. OF AERONAUTICS	--	\$5,827,106.06	\$5,827,106.06
DEPT. OF LABOR	--	\$1,479,262.48	\$1,479,262.48
D.D.S. DOG TRACK SPECIAL	--	\$27,220.54	\$27,220.54
D.O.C. INDUSTRY OPERATIONS	--	\$6,613,913.29	\$6,613,913.29
DOMESTIC PEACE FUND	--	\$344,999.51	\$344,999.51
EDUCATIONAL ADEQUACY	--	\$94,052,461.55	\$94,052,461.55
EQUINE INFECT. ANEMIA CONTROL	--	\$224,970.73	\$224,970.73
FIRE PROTECTION	--	\$6,197,135.89	\$6,197,135.89
FIREMEN'S & POLICE PENSION	--	\$41,362,015.67	\$41,362,015.67
GAME PROTECTION	--	\$19,641,324.62	\$19,641,324.62
HAZARDOUS MAT. MGT. REV.- D.E.M.	--	\$137,788.71	\$137,788.71
HAZARDOUS WASTE PERMITS	--	\$1,470,523.03	\$1,470,523.03
HACVR BOARD	--	\$797,125.01	\$797,125.01
INDIGENT PATIENTS HOSP.	--	\$68,250.47	\$68,250.47
INDIVIDUAL SEWAGE DISPOSAL	--	\$45,111.97	\$45,111.97
LANDFILL POST CLOSURE - D.E.Q.	--	\$2,509,397.50	\$2,509,397.50
LAW ENFORCE. TRAINING FUND	--	\$45,693.48	\$45,693.48
LEAD BASED PAINT HAZARD	--	\$13,090.42	\$13,090.42
LIQUEFIED PETROLEUM GAS BOARD	--	\$549,101.79	\$549,101.79
LIVESTOCK & POULTRY COMM. DIS.	--	\$776,723.20	\$776,723.20
LIVESTOCK & POULTRY SPEC. REV.	--	\$2,667,243.64	\$2,667,243.64
MANUFACTURED HOME STAND.	--	\$250,527.40	\$250,527.40
MARKETING BOARD - D.E.Q.	--	\$20,380.12	\$20,380.12
MASSAGE THERAPY BOARD	--	\$58,719.55	\$58,719.55
MILK INSPECTION FEES	--	\$430,306.79	\$430,306.79
MOTOR VEHICLE COMMISSION	--	\$564,631.56	\$564,631.56
NATURAL & CULTURAL HIST. PRES.	--	\$2,153,749.62	\$2,153,749.62
NAT & CULTURAL HIST. GRANT & TR.	--	\$17,229,993.49	\$17,229,993.49
NUCLEAR PLANNING AND RESP.	--	\$908,581.39	\$908,581.39
OIL & GAS COMMISSION	--	\$2,081,220.10	\$2,081,220.10
OIL MUSEUM	--	\$92,705.58	\$92,705.58
ORGAN DONATION AWARENESS	--	\$1,557.30	\$1,557.30
P.C.& E. (D.E.Q.) - PERMIT FEE	--	\$6,263,837.89	\$6,263,837.89
PARKS & TOURISM GRANTS	--	\$2,153,749.62	\$2,153,749.62
PEOPLE WITH DISABILITIES	--	\$7,632.47	\$7,632.47
PHARMACY BOARD CHECKING-INTEREST	--	\$98.50 (1)	\$98.50
PLUMBERS LICENSE	--	\$705,031.79	\$705,031.79
PRIVATE CAREER EDUCATION	--	\$316,953.31	\$316,953.31
PROPERTY TAX RELIEF	--	\$193,720,987.05	\$193,720,987.05
PUBLIC HEALTH-FEDERAL OPER.	--	\$1,799.59	\$1,799.59
PUBLIC SERVICE COMMISSION	--	\$7,634,173.45	\$7,634,173.45
PUBLIC SERVICE - UTILITY SAFETY	--	\$6,897.24	\$6,897.24
REG. SUBST. STORAGE TANK PROG.	--	\$479,642.46	\$479,642.46
RICE RESEARCH & PROMOTION	--	\$5,556,756.02	\$5,556,756.02

**Distribution of General and Special Revenues  
2003-2004 Fiscal Year**

	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
SEC. OF STATE MICROFILM OPER.	--	\$97,845.15 (1)	\$97,845.15
SECURITIES DEPARTMENT	--	\$274,017.15 (1)	\$274,017.15
SOCIAL WORK LICENSING	--	\$99,428.60	\$99,428.60
SOIL & WATER TRAVEL-INTEREST	--	\$1,035.37 (1)	\$1,035.37
SOLID WASTE MGMT. - D.E.Q.	--	\$4,043,683.79	\$4,043,683.79
SOYBEAN BOARD	--	\$3,727,764.60	\$3,727,764.60
STATE ADMIN. OF JUSTICE	--	\$7,162,171.64	\$7,162,171.64
STATE ATHLETIC COMMISSION	--	\$16,601.73	\$16,601.73
STATE BOARD OF NURSING	--	\$1,593,087.73	\$1,593,087.73
STATE INSURANCE DEPT. TRUST	--	\$15,046,568.03	\$15,046,568.03
STATE POLICE EQUIPMENT	--	\$1,206,431.55	\$1,206,431.55
SWINE TESTING	--	\$674.30	\$674.30
TOURISM DEVELOPMENT TRUST	--	\$8,685,639.39	\$8,685,639.39
VETERINARY EXAMINING BOARD	--	\$97,480.03	\$97,480.03
WASTE TIRE GRANT FUND	--	\$4,307,073.65	\$4,307,073.65
WHEAT PROMOTION BOARD	--	\$245,748.46	\$245,748.46
WORK FORCE 2000	--	\$12,006,073.54	\$12,006,073.54
<b>TOTAL OTHER SPECIAL FUNDS</b>	<u>--</u>	<u>\$557,723,401.75</u>	<u>\$557,723,401.75</u>
<b>General Revenue Allotment</b>			
<b>Reserve Fund (Surplus)</b>	<u>\$72,876,366.53</u>	<u>--</u>	<u>\$72,876,366.53</u>
<b>GRAND TOTAL ALL REVENUE DIST.</b>	<u><u>\$3,598,842,591.55</u></u>	<u><u>\$1,193,467,885.21</u></u>	<u><u>\$4,792,310,476.76</u></u>

(1) This amount was distributed to a cash fund established in the State Treasury.

**Comparison of the Distribution of Net General Revenues for the 2003-04 Fiscal Year with the Distribution for the 2002-03 Fiscal Year**

	DISTRIBUTION OF 2003-04 GENERAL REVENUES	PERCENT OF TOTAL	DISTRIBUTION OF 2002-03 GENERAL REVENUES	PERCENT OF TOTAL	INCREASE (Decrease) 2003-04 OVER 2002-03
GROSS GENERAL REVENUES	\$4,365,407,504.99		\$4,070,171,561.27		7.25%
LESS: Claims and Taxes					
Erroneously Paid	\$28,059,989.56	--	\$24,638,897.91	--	13.88%
Uncollected Checks	\$2,809,480.19	--	\$2,492,118.66	--	12.73%
<b>NET GENERAL REVENUES</b>	<b>\$4,334,538,035.24</b>	<b>--</b>	<b>\$4,043,040,544.70</b>	<b>--</b>	<b>7.21%</b>
LESS:					
Constitutional Officers Fund	\$43,221,504.06	--	\$40,283,896.99	--	7.29%
State Central Services (% Deduction)	\$93,846,920.64	--	\$97,721,974.84	--	-3.97%
State Central Services (19-5-205(e)(3))	\$9,837,254.21	--	\$0.00	--	100.00%
Income Tax Refunds - Corporation	\$56,246,572.24	--	\$55,307,946.58	--	1.70%
Income Tax Refunds - Individuals	\$259,165,902.31	--	\$300,561,741.64	--	-13.77%
College Savings Bond Fund	\$23,958,470.22	--	\$23,909,315.00	--	0.21%
City-County Tourist Facilities	\$8,695,774.00	--	\$8,053,754.00	--	7.97%
Desegregation Settlement	\$53,831,579.00	--	\$32,800,000.00	--	64.12%
Aging & Adult Services Fund	\$2,233,401.72	--	\$2,305,967.29	--	-3.15%
Educational Excellence Trust Fund	\$233,933,182.00	--	\$229,423,398.00	--	1.97%
Waste Disp.&Pollutn.Abtmp. Bond Fund	\$1,000,000.00	--	\$440,000.00	--	127.27%
Water Resources Develop.	\$0.00	--	\$440,000.00	--	-100.00%
Water Waste Pollution Abatement Bond	\$3,450,000.00	--	\$4,015,000.00	--	-14.07%
Econ. Dev. Incentive Fund	\$10,274,883.29	--	\$10,864,766.30	--	-5.43%
Act 658 of 2003-Lakeview v. State of Ark.	\$0.00	--	\$3,397,050.00	--	-100.00%
SubTotal Deductions	\$799,695,443.69	--	\$809,524,810.64	--	-1.21%
<b>NET AVAILABLE FOR DISTRIBUTION</b>	<b>\$3,534,842,591.55</b>	<b>--</b>	<b>\$3,233,515,734.06</b>	<b>--</b>	<b>9.32%</b>
<b>PLUS ACT 4 OF 2003</b>	<b>\$0.00</b>	<b>--</b>	<b>\$17,253,857.46</b>	<b>--</b>	<b>-100.00%</b>
<b>PLUS ACT 72 2ND EX. SESS., 2003</b>	<b>\$25,000,000.00</b>		<b>--</b>		
<b>PLUS ACT 55 1ST EX. SESS., 2003</b>					
UNCLAIM. PROP. PROCEEDS	\$14,000,000.00		--		
PROP. TAX RELIEF TRUST FUND	\$25,000,000.00		--		
<b>SUBTOTAL</b>	<b>\$39,000,000.00</b>	<b>--</b>	<b>\$17,253,857.46</b>	<b>--</b>	<b>126.0%</b>
<b>ADJUSTED NET AVAILABLE FOR DIST.</b>	<b>\$3,598,842,591.55</b>	<b>--</b>	<b>\$3,250,769,591.52</b>	<b>--</b>	<b>10.7%</b>

Percentage Allotment FUNDS or Fund Accounts

<b>PUBLIC SCHOOL</b>					
Dept. of Workforce Education	\$22,217,464.00	0.62%	\$20,300,739.52	0.62%	9.44%
Dept. of Education	\$1,587,868,208.00	44.12%	\$1,556,908,651.15	47.89%	1.99%
State Library	\$2,000,000.00	0.06%	\$0.00	0.00%	100.00%
<b>TOTAL PUBLIC SCHOOL</b>	<b>\$1,612,085,672.00</b>	<b>44.79%</b>	<b>\$1,577,209,390.67</b>	<b>48.52%</b>	<b>2.21%</b>

<b>EDUCATION FUND</b>					
Department of Education	\$11,841,192.00	0.33%	\$11,825,076.14	0.36%	0.14%
Educational Television	\$4,365,547.00	0.12%	\$3,910,218.26	0.12%	11.64%
Rehabilitation Services	\$12,056,201.00	0.34%	\$11,347,657.04	0.35%	6.24%
State Library	\$2,942,127.00	0.08%	\$2,788,326.79	0.09%	5.52%
School for the Blind	\$4,851,356.00	0.13%	\$4,495,229.36	0.14%	7.92%
School for the Deaf	\$8,211,333.00	0.23%	\$7,600,973.71	0.23%	8.03%
Dept. of Workforce Education	\$2,760,686.00	0.08%	\$2,756,928.31	0.08%	0.14%
<b>SubTotal Education Fund</b>	<b>\$47,028,442.00</b>	<b>1.31%</b>	<b>\$44,724,409.61</b>	<b>1.38%</b>	<b>5.15%</b>
<u>Technical Institutes</u>					
Arkansas Valley Tech. Inst.	\$2,074,400.00	0.06%	\$2,071,576.45	0.06%	0.14%
Cotton Boll Tech. Inst.	\$0.00	0.00%	\$2,069,918.00	0.06%	-100.00%
Crowley's Ridge Tech. Inst.	\$2,169,741.00	0.06%	\$2,166,787.50	0.07%	0.14%
Delta Tech. Inst.	\$0.00	0.00%	\$2,026,524.48	0.06%	-100.00%
Forest Echoes Tech. Inst.	\$0.00	0.00%	\$991,374.88	0.03%	-100.00%
Foothills Tech. Inst.	\$0.00	0.00%	\$1,977,887.37	0.06%	-100.00%
Great Rivers Tech Inst.	\$0.00	0.00%	\$1,237,903.70	0.04%	-100.00%
Northwest Tech. Inst.	\$2,514,789.00	0.07%	\$2,511,366.13	0.08%	0.14%
Quapaw Tech. Inst.	\$0.00	0.00%	\$1,914,440.00	0.06%	-100.00%
Riverside Voc. Tech.	\$1,959,586.00	0.05%	\$1,920,170.21	0.06%	2.05%
<b>SubTotal Technical Institutes</b>	<b>\$8,718,516.00</b>	<b>0.24%</b>	<b>\$18,887,948.72</b>	<b>0.58%</b>	<b>-53.84%</b>
<b>TOTAL EDUCATION</b>	<b>\$55,746,958.00</b>	<b>1.55%</b>	<b>\$63,612,358.33</b>	<b>1.96%</b>	<b>-12.36%</b>

**Comparison of the Distribution of Net General Revenues for the 2003-04 Fiscal Year with the  
Distribution for the 2002-03 Fiscal Year**

	DISTRIBUTION OF 2003-04 GENERAL REVENUES	PERCENT OF TOTAL	DISTRIBUTION OF 2002-03 GENERAL REVENUES	PERCENT OF TOTAL	INCREASE (Decrease) 2003-04 OVER 2002-03
<b>HUMAN SERVICES:</b>					
Administration	\$13,526,819.00	0.38%	\$13,508,408.43	0.42%	0.14%
Aging and Adult Services	\$10,602,577.00	0.29%	\$10,389,308.97	0.32%	2.05%
Children & Family Services	\$39,569,687.00	1.10%	\$37,303,927.09	1.15%	6.07%
Child Care/Early Childhood Education	\$527,678.00	0.01%	\$517,063.71	0.02%	2.05%
County Operations	\$39,291,910.00	1.09%	\$38,501,565.92	1.18%	2.05%
Developmental Disabilities Svs.	\$47,129,849.00	1.31%	\$40,592,975.02	1.25%	16.10%
Medical Services	\$4,574,127.00	0.13%	\$4,482,119.91	0.14%	2.05%
Mental Health Services	\$56,974,670.00	1.58%	\$49,949,331.23	1.54%	14.06%
State Svs. for the Blind	\$1,770,435.00	0.05%	\$1,734,823.21	0.05%	2.05%
Youth Services	\$41,782,428.00	1.16%	\$40,267,402.65	1.24%	3.76%
Grants	\$477,861,101.00	13.28%	\$385,252,796.41	11.85%	24.04%
<b>TOTAL HUMAN SERVICES</b>	<b>\$733,611,281.00</b>	<b>20.38%</b>	<b>\$622,499,722.55</b>	<b>19.15%</b>	<b>17.85%</b>
<b>STATE GENERAL GOVERNMENT:</b>					
Correction-Inmate Care & Custody	\$201,830,355.00	5.61%	\$179,159,242.94	5.51%	12.65%
Department of Ark. Heritage	\$4,690,886.00	0.13%	\$4,249,094.91	0.13%	10.40%
Dept. of Community Corrections	\$43,873,760.00	1.22%	\$29,272,859.32	0.90%	49.88%
Dept. of Higher Education	\$2,860,148.00	0.08%	\$2,688,660.90	0.08%	6.38%
Higher Education-Grants	\$33,827,204.00	0.94%	\$32,183,955.43	0.99%	5.11%
Dept. of Economic Development	\$9,356,023.00	0.26%	\$9,343,289.11	0.29%	0.14%
Dept. of Labor	\$2,340,542.00	0.07%	\$2,337,356.25	0.07%	0.14%
Livestock & Poultry	\$3,407,158.00	0.09%	\$3,402,520.73	0.10%	0.14%
Dept. of Parks & Tourism	\$19,536,018.00	0.54%	\$18,979,412.73	0.58%	2.93%
Dept. of Environmental Quality.	\$3,501,452.00	0.10%	\$3,496,686.07	0.11%	0.14%
Miscellaneous Agencies	\$46,134,949.00	1.28%	\$35,871,185.03	1.10%	28.61%
State Military Department	\$7,797,534.00	0.22%	\$7,786,921.21	0.24%	0.14%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$379,156,029.00</b>	<b>10.54%</b>	<b>\$328,771,184.63</b>	<b>10.11%</b>	<b>15.33%</b>
<b>COUNTY AID</b>					
COUNTY AID	\$19,741,546.00	0.55%	\$19,344,451.81	0.60%	2.05%
COUNTY JAIL REIMBURSEMENT	\$10,806,592.00	0.30%	\$0.00	0.00%	100.00%
CRIME INFORMATION SYSTEM	\$3,393,959.00	0.09%	\$3,325,690.01	0.10%	2.05%
DFA-CHILD SUPPORT ENFORCE	\$13,014,933.00	0.36%	\$0.00	0.00%	100.00%
FORESTRY COMMISSION	\$5,644,742.00	0.16%	\$5,637,059.84	0.17%	0.14%
MERIT ADJUSTMENT FUND	\$12,100,000.00	0.34%	\$0.00	0.00%	100.00%
MOTOR VEHICLE ACQUISITION	\$942,513.00	0.03%	\$941,229.91	0.03%	0.14%
MUNICIPAL AID	\$27,506,527.00	0.76%	\$26,953,241.49	0.83%	2.05%
ARKANSAS STATE POLICE	\$44,473,870.02	1.24%	\$40,443,660.19	1.24%	9.96%
PUBLIC HEALTH	\$51,274,390.00	1.42%	\$48,684,494.23	1.50%	5.32%
PLANT BOARD	\$2,196,289.00	0.06%	\$2,193,300.07	0.07%	0.14%
<b>INSTITUTIONS OF HIGHER EDUCATION:</b>					
ARK. STATE UNIV.- JONESBORO	\$47,870,002.00	1.33%	\$43,825,023.95	1.35%	9.23%
ARKANSAS STATE UNIV.- BEEBE	\$9,306,390.00	0.26%	\$7,315,836.58	0.23%	27.21%
ARK. ST. UNIV.- MOUNTAIN HOME	\$2,366,796.00	0.07%	\$2,363,575.15	0.07%	0.14%
ARK. ST. UNIV.-NEWPORT	\$2,050,323.00	0.06%	\$1,947,668.24	0.06%	5.27%
ARKANSAS TECH UNIVERSITY	\$20,175,857.00	0.56%	\$18,624,143.61	0.57%	8.33%
HENDERSON STATE UNIVERSITY	\$15,886,068.00	0.44%	\$15,011,629.79	0.46%	5.83%
SOUTHERN ARKANSAS UNIVERSITY	\$12,909,516.00	0.36%	\$11,743,335.97	0.36%	9.93%
SOUTHERN ARK. UNIVERSITY TECH.	\$5,858,484.00	0.16%	\$5,850,510.08	0.18%	0.14%
UA - FAYETTEVILLE	\$145,996,331.00	4.06%	\$139,553,807.29	4.29%	4.62%
UA - FORT SMITH	\$15,215,410.00	0.42%	\$14,559,545.76	0.45%	4.50%
UA - LITTLE ROCK	\$45,625,750.00	1.27%	\$41,737,204.70	1.28%	9.32%
UA - MEDICAL SCIENCES	\$71,852,657.00	2.00%	\$68,110,396.31	2.10%	5.49%
UA - MONTICELLO	\$12,830,772.00	0.36%	\$9,783,014.78	0.30%	31.15%
UA - PINE BLUFF	\$21,861,032.00	0.61%	\$17,637,027.80	0.54%	23.95%
UA-COMMUNITY COLL.- BATESVILLE	\$2,747,147.00	0.08%	\$2,743,408.48	0.08%	0.14%
UA - COMMUNITY COLLEGE - HOPE	\$3,462,943.00	0.10%	\$3,458,230.24	0.11%	0.14%
UA - COMMUNITY COLLEGE - MORRILTON	\$3,239,560.00	0.09%	\$3,235,151.22	0.10%	0.14%
UNIVERSITY OF CENTRAL ARKANSAS	\$38,429,852.00	1.07%	\$36,775,643.92	1.13%	4.50%
BLACK RIVER TECHNICAL COLLEGE	\$4,410,588.00	0.12%	\$4,404,585.16	0.14%	0.14%
COSSATOT COMMUNITY COLLEGE - UA	\$2,245,065.00	0.06%	\$2,242,009.66	0.07%	0.14%
OUACHITA TECHNICAL COLLEGE	\$2,394,144.00	0.07%	\$2,390,885.87	0.07%	0.14%

Comparison of the Distribution of Net General Revenues for the 2003-04 Fiscal Year with the  
Distribution for the 2002-03 Fiscal Year

	DISTRIBUTION OF 2003-04 GENERAL REVENUES	PERCENT OF TOTAL	DISTRIBUTION OF 2002-03 GENERAL REVENUES	PERCENT OF TOTAL	INCREASE (Decrease) 2003-04 OVER 2002-03
OZARKA COLLEGE	\$2,052,535.00	0.06%	\$2,049,741.80	0.06%	0.14%
PULASKI TECHNICAL COLLEGE	\$6,316,028.00	0.18%	\$6,207,567.53	0.19%	1.75%
SOUTHEAST ARKANSAS COLLEGE	\$3,874,179.00	0.11%	\$3,868,905.80	0.12%	0.14%
EAST ARKANSAS COMM. COLLEGE	\$4,994,759.00	0.14%	\$4,987,961.34	0.15%	0.14%
NATIONAL PARK COMM. COLLEGE	\$7,267,530.00	0.20%	\$5,343,198.45	0.16%	36.01%
MID SOUTH COMMUNITY COLLEGE	\$2,536,399.00	0.07%	\$2,532,946.65	0.08%	0.14%
ARKANSAS NORTHEASTERN COLL.	\$7,314,919.00	0.20%	\$5,235,045.49	0.16%	39.73%
NORTH ARK. COLLEGE	\$6,659,532.00	0.19%	\$6,650,467.97	0.20%	0.14%
NORTHWEST ARK. COMM. COLLEGE	\$5,823,788.00	0.16%	\$5,715,997.97	0.18%	1.89%
PHILLIPS COMM. COLLEGE - U of A	\$7,635,269.00	0.21%	\$7,624,877.18	0.23%	0.14%
RICH MOUNTAIN COMM. COLLEGE	\$2,605,870.00	0.07%	\$2,602,323.76	0.08%	0.14%
SOUTH ARK. COMMUNITY COLLEGE	\$5,028,984.00	0.14%	\$5,022,139.28	0.15%	0.14%
TWO YEAR COLLEGE MODEL FORMULA	\$5,426,445.00	0.15%	\$0.00	0.00%	100.00%
TOTAL INSTITUTIONS OF HIGHER EDUCATION	<u>\$554,270,924.00</u>	<u>15.40%</u>	<u>\$511,153,807.78</u>	<u>15.72%</u>	<u>8.44%</u>
<b>General Revenue Allotment</b>					
<b>Reserve Fund - Surplus</b>	<u>\$72,876,366.53</u>	<u>2.02%</u>	<u>\$0.00</u>	<u>0.00%</u>	<u>100.00%</u>
GRAND TOTAL - GENERAL REVENUES DISTRIBUTED	<u>\$3,598,842,591.55</u>	<u>100.00%</u>	<u>\$3,250,769,591.51</u>	<u>100.00%</u>	<u>10.71%</u>

Educational Excellence Trust Fund Distribution for 2003-2004 and 2002-2003 Fiscal Years

<u>Fund or Fund Account</u>	<u>FY 2003-2004</u>	<u>FY 2002-2003</u>	<u>PERCENT INCREASE (DECREASE) 2003-2004 Over 2002-2003</u>
Public School Fund	\$166,711,791.94	\$169,119,405.47	-1.42%
Dept. Of Education Fund Account	\$769,699.52	\$754,861.19	1.97%
Dept. of Workforce Education (Vocational Educ. Administration)	\$2,882,015.68	\$2,826,455.93	1.97%
Higher Ed. Grants Fund Act.	\$10,593,346.50	\$10,389,127.05	1.97%
Institutions Of Higher Education:			
Arkansas State University Jonesboro	\$4,840,472.91	\$4,747,157.85	1.97%
Arkansas State University - Beebe	\$1,154,846.97	\$1,132,583.73	1.97%
Arkansas Tech University	\$1,622,559.23	\$1,591,279.39	1.97%
Henderson State University	\$1,678,461.03	\$1,646,103.51	1.97%
Southern Arkansas University	\$992,342.85	\$973,212.38	1.97%
Southern Ark. University Tech.	\$259,090.57	\$254,095.80	1.97%
University of Arkansas Fayetteville	\$12,011,406.58	\$11,779,849.65	1.97%
Univ. of Arkansas Fort Smith	\$2,459,416.91	\$2,412,004.06	1.97%
Univ. of Arkansas Little Rock	\$4,262,462.68	\$4,180,290.56	1.97%
Univ. of Arkansas Med. Center	\$7,521,751.13	\$7,376,746.17	1.97%
Univ. of Arkansas at Monticello	\$856,423.26	\$839,913.06	1.97%
Univ. of Arkansas at Pine Bluff	\$1,486,732.49	\$1,458,071.14	1.97%
University of Central Arkansas	\$3,693,990.68	\$3,622,777.61	1.97%
East Arkansas Community College	\$604,360.26	\$592,709.35	1.97%
National Park Community College	\$903,905.77	\$886,480.19	1.97%
Arkansas Northeastern College	\$578,924.33	\$567,763.78	1.97%
North Arkansas College	\$356,928.06	\$350,047.17	1.97%
Northwest Ark. Community College	\$798,819.61	\$783,419.90	1.97%
Phillips Community College U of A	\$588,564.98	\$577,218.58	1.97%
Rich Mountain Community College	\$159,529.23	\$156,453.81	1.97%
South Ark. Community College	\$413,339.07	\$405,370.69	1.97%
UA - School for Math, Science, & Arts	\$5,731,999.55 *	\$0.00	100.00%
Total Educational Excellence Trust Fund To Institutions of Higher Education	<u>\$52,976,328.15</u>	<u>\$46,333,548.38</u>	<u>14.34%</u>
Total Distribution of Educational Excellence Trust Fund	<u>\$233,933,181.79</u>	<u>\$229,423,398.02</u>	<u>1.97%</u>

\* Includes \$2.6M routed through the Public School Fund, JAA1003.