

# COUNTY AID

## State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2018

None

### Publications

#### A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

## Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	2017-2018		2018-2019		2018-2019		2019-2020				2020-2021			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
073 General Revenue to Counties	14,017,124	0	21,428,616	0	21,428,616	0	21,645,067	0	21,428,616	0	21,645,067	0	21,428,616	0
074 Special Revenue to Counties	144,177,957	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0
190 Mineral Lease	7,565,800	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
738 Real Property Tax Reduction-Counties	257,117,848	0	300,000,000	0	300,000,000	0	300,000,000	0	300,000,000	0	300,000,000	0	300,000,000	0
738A Property Tax Relief - Counties	2,000,000	0	2,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
Total	424,878,729	0	543,428,616	0	545,428,616	0	545,645,067	0	545,428,616	0	545,645,067	0	545,428,616	0

  

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	582,805	0.1	582,816	0.1	582,816	0.1	582,816	0.1	582,816	0.1	582,816	0.1
General Revenue	4000010	21,428,616	5.0	21,428,616	3.9	21,645,067	4.0	21,428,616	3.9	21,645,067	4.0	21,428,616	3.9
Special Revenue	4000030	144,177,968	33.9	200,000,000	36.8	200,000,000	36.6	200,000,000	36.6	200,000,000	36.6	200,000,000	36.6
Miscellaneous Transfers	4000355	(11,411,492)	(2.7)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	7,565,800	1.8	20,000,000	3.7	20,000,000	3.7	20,000,000	3.7	20,000,000	3.7	20,000,000	3.7
Property Tax Relief Trust	4000390	263,117,848	61.8	302,000,000	55.5	304,000,000	55.7	304,000,000	55.7	304,000,000	55.7	304,000,000	55.7
Total Funds		425,461,545	100.0	544,011,432	100.0	546,227,883	100.0	546,011,432	100.0	546,227,883	100.0	546,011,432	100.0
Excess Appropriation/(Funding)		(582,816)		(582,816)		(582,816)		(582,816)		(582,816)		(582,816)	
Grand Total		424,878,729		543,428,616		545,645,067		545,428,616		545,645,067		545,428,616	

## **Analysis of Budget Request**

**Appropriation:** 073 - General Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute general revenues designated for the counties.

The Agency is requesting \$21,645,067 in each year of the 2019-2021 Biennium.

The Agency Request includes the following changes for both years:

- The restoration of appropriation and general revenue funding from the 1% reduction in FY2015 of \$216,451.

The Executive Recommendation provides for the 2018-2019 Authorized in appropriation and General Revenue Funding.

## Appropriation Summary

**Appropriation:** 073 - General Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2017-2018	2018-2019	2018-2019	2019-2020		2020-2021	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Grants and Aid	5100004	14,017,124	21,428,616	21,428,616	21,645,067	21,428,616	21,645,067	21,428,616
Total		14,017,124	21,428,616	21,428,616	21,645,067	21,428,616	21,645,067	21,428,616
<b>Funding Sources</b>								
General Revenue	4000010	21,428,616	21,428,616		21,645,067	21,428,616	21,645,067	21,428,616
Miscellaneous Transfers	4000355	(7,411,492)	0		0	0	0	0
Total Funding		14,017,124	21,428,616		21,645,067	21,428,616	21,645,067	21,428,616
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		14,017,124	21,428,616		21,645,067	21,428,616	21,645,067	21,428,616

**CARRY FORWARD OF ANY REMAINING FUND BALANCES  
FROM FISCAL YEAR 2018 TO FISCAL YEAR 2019**

Agency: County Aid, Treasurer of State

Program: General Revenue to Counties

Act #: 91 of 2017 Section(s) #: 3 & 12

Estimated Carry Forward Amount \$ 0.00 Funding Source: General Revenue

**Accounting Information:**

Business Area: 0074 Funds Center: 073 Fund: MLC Functional Area: CNST

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

**Justification for carry forward of fund balance:**

No carry forward expected.

**Actual Funding Carry Forward Amount** \$ 0.00

**Current status of carry forward funding:**

All funds were distributed.

Chris Villines

Director

08-06-2018

Date

## **Analysis of Budget Request**

**Appropriation:** 074 - Special Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute special revenues designated for the counties.

The Agency is requesting \$200,000,000 in each year of the 2019-2021 Biennium.

The Executive Recommendation provides for the Agency request.

## Appropriation Summary

**Appropriation:** 074 - Special Revenue to Counties

**Funding Sources:** MLC - County Aid Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2017-2018	2018-2019	2018-2019	2019-2020		2020-2021	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Grants and Aid	5100004	144,177,957	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Total		144,177,957	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
<b>Funding Sources</b>								
Fund Balance	4000005	247,783	247,794		247,794	247,794	247,794	247,794
Special Revenue	4000030	144,177,968	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000
Total Funding		144,425,751	200,247,794		200,247,794	200,247,794	200,247,794	200,247,794
Excess Appropriation/(Funding)		(247,794)	(247,794)		(247,794)	(247,794)	(247,794)	(247,794)
Grand Total		144,177,957	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000

## **Analysis of Budget Request**

**Appropriation:** 190 - Mineral Lease

**Funding Sources:** MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute monies received from the federal government to those counties to which such monies are allocated by law.

The Agency is requesting \$20,000,000 in each year of the 2019-2021 Biennium.

The Executive Recommendation provides for the Agency request.



## Appropriation Summary

**Appropriation:** 190 - Mineral Lease

**Funding Sources:** MLC - County Aid Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2017-2018	2018-2019	2018-2019	2019-2020		2020-2021	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Grants and Aid	5100004	7,565,800	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total		7,565,800	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
<b>Funding Sources</b>								
Other	4000370	7,565,800	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000
Total Funding		7,565,800	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		7,565,800	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000

## **Analysis of Budget Request**

**Appropriation:** 738 - Real Property Tax Reduction-Counties

**Funding Sources:** TPR - Property Tax Relief Trust

Amendment 79 to the Arkansas Constitution proposed limiting the increase in the assessed value of a taxpayer's real property after a countywide reappraisal and a required property tax credit of at least three hundred dollars (\$300) on homestead property. This amendment was adopted at the November 2000 general election and became effective January 1, 2001.

This appropriation provides spending authority for the Treasurer's Office to distribute special revenue to counties based upon a property tax reduction.

The Agency is requesting \$300,000,000 in each year of the 2019-2021 Biennium.

The Executive Recommendation provides for the Agency request.

## Appropriation Summary

**Appropriation:** 738 - Real Property Tax Reduction-Counties

**Funding Sources:** TPR - Property Tax Relief Trust

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2017-2018	2018-2019	2018-2019	2019-2020		2020-2021	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	257,117,848	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
<b>Total</b>	<b>257,117,848</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>
<b>Funding Sources</b>							
Fund Balance 4000005	335,022	335,022		335,022	335,022	335,022	335,022
Miscellaneous Transfers 4000355	(4,000,000)	0		0	0	0	0
Property Tax Relief Trust 4000390	261,117,848	300,000,000		300,000,000	300,000,000	300,000,000	300,000,000
<b>Total Funding</b>	<b>257,452,870</b>	<b>300,335,022</b>		<b>300,335,022</b>	<b>300,335,022</b>	<b>300,335,022</b>	<b>300,335,022</b>
Excess Appropriation/(Funding)	(335,022)	(335,022)		(335,022)	(335,022)	(335,022)	(335,022)
<b>Grand Total</b>	<b>257,117,848</b>	<b>300,000,000</b>		<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>	<b>300,000,000</b>

## **Analysis of Budget Request**

**Appropriation:** 738A - Property Tax Relief - Counties

**Funding Sources:** TPR - Property Tax Relief Trust Fund

Amendment 79 to the Arkansas Constitution proposed limiting the increase in the assessed value of a taxpayer's real property after a countywide reappraisal and a required property tax credit of at least three hundred dollars (\$300) on homestead property. This amendment was adopted at the November 2000 general election and became effective January 1, 2001.

This appropriation provides spending authority for the Treasurer's Office to distribute special revenue to counties based upon a property tax reduction.

The Agency is requesting \$4,000,000 in each year of the 2019-2021 Biennium.

The Executive Recommendation provides for the Agency request.

## Appropriation Summary

**Appropriation:** 738A - Property Tax Relief - Counties

**Funding Sources:** TPR - Property Tax Relief Trust Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2017-2018	2018-2019	2018-2019	2019-2020		2020-2021	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total</b>	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
<b>Funding Sources</b>							
Property Tax Relief Trust 4000390	2,000,000	2,000,000		4,000,000	4,000,000	4,000,000	4,000,000
<b>Total Funding</b>	2,000,000	2,000,000		4,000,000	4,000,000	4,000,000	4,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
<b>Grand Total</b>	2,000,000	2,000,000		4,000,000	4,000,000	4,000,000	4,000,000