

COUNTY AID, TREASURER OF STATE

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2022

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

Historical Data						Agency Request and Executive Recommendation								
Appropriation	2021-2022		2022-2023		2022-2023		2023-2024				2024-2025			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
073 General Revenue to Counties	14,087,752	0	21,428,616	0	21,428,616	0	21,428,616	0	21,428,616	0	21,428,616	0	21,428,616	0
074 Special Revenue to Counties	200,853,946	0	205,000,000	0	205,000,000	0	205,000,000	0	205,000,000	0	205,000,000	0	205,000,000	0
190 Mineral Lease	8,224,606	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	250,496,143	0	302,000,000	0	302,000,000	0	304,000,000	0	304,000,000	0	304,000,000	0	304,000,000	0
Total	473,662,447	0	548,428,616	0	548,428,616	0	550,428,616	0	550,428,616	0	550,428,616	0	550,428,616	0

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	67,353,946	11.6	105,894,700	16.2	105,894,700	16.2	105,894,700	16.2	105,894,700	16.2	105,894,700	16.2
General Revenue	4000010	21,428,616	3.7	21,428,616	3.3	21,428,616	3.3	21,428,616	3.3	21,428,616	3.3	21,428,616	3.3
Special Revenue	4000030	194,195,747	33.5	205,000,000	31.3	205,000,000	31.3	205,000,000	31.3	205,000,000	31.3	205,000,000	31.3
Inter-agency Fund Transfer	4000316	(52,024,500)	(9.0)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Transfers	4000355	(7,316,364)	(1.3)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	14,882,965	2.6	20,000,000	3.1	20,000,000	3.1	20,000,000	3.1	20,000,000	3.1	20,000,000	3.1
Property Tax Relief Trust	4000390	341,036,737	58.8	302,000,000	46.2	304,000,000	46.2	304,000,000	46.2	304,000,000	46.2	304,000,000	46.2
Total Funds		579,557,147	100.0	654,323,316	100.0	654,323,316	100.0	654,323,316	100.0	654,323,316	100.0	654,323,316	100.0
Excess Appropriation/(Funding)		(105,894,700)		(105,894,700)		(105,894,700)		(105,894,700)		(105,894,700)		(105,894,700)	
Grand Total		473,662,447		548,428,616		550,428,616		550,428,616		550,428,616		550,428,616	

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.

Continuing level of appropriation is the FY2023 Authorized.

The Association of Arkansas Counties is requesting to continue appropriation in the amount of \$21,428,616 in each year of the biennium.

The Executive Recommendation provides for the Association's request.

Appropriation Summary

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Grants and Aid	5100004	14,087,752	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616	
Total		14,087,752	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616	
Funding Sources									
General Revenue	4000010	21,428,616	21,428,616		21,428,616	21,428,616	21,428,616	21,428,616	
Inter-agency Fund Transfer	4000316	(24,500)	0		0	0	0	0	
Miscellaneous Transfers	4000355	(7,316,364)	0		0	0	0	0	
Total Funding		14,087,752	21,428,616		21,428,616	21,428,616	21,428,616	21,428,616	
Excess Appropriation/(Funding)		0	0		0	0	0	0	
Grand Total		14,087,752	21,428,616		21,428,616	21,428,616	21,428,616	21,428,616	

**CARRY FORWARD OF ANY REMAINING FUND BALANCES
FROM FISCAL YEAR 2022 TO FISCAL YEAR 2023**

Agency: County Aid, Treasurer of State

Program: General Revenue to Counties

Act #: 192 Section(s) #: 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 is expected.

Actual Funding Carry Forward Amount \$ 0.00

Current status of carry forward funding:

All funds were distributed in FY22.

Chris Villines
Director

08-09-2022
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.

Continuing level of appropriation is the FY2023 Authorized.

The Association of Arkansas Counties is requesting to continue appropriation in the amount of \$205,000,000 in each year of the biennium.

The Executive Recommendation provides for the Association's request.

Appropriation Summary

Appropriation: 074 - Special Revenue to Counties

Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Grants and Aid	5100004	200,853,946	205,000,000	205,000,000	205,000,000	205,000,000	205,000,000	205,000,000
Total		200,853,946	205,000,000	205,000,000	205,000,000	205,000,000	205,000,000	205,000,000
Funding Sources								
Fund Balance	4000005	248,257	248,249		248,249	248,249	248,249	248,249
Special Revenue	4000030	194,195,747	205,000,000		205,000,000	205,000,000	205,000,000	205,000,000
Other	4000370	6,658,191	0		0	0	0	0
Total Funding		201,102,195	205,248,249		205,248,249	205,248,249	205,248,249	205,248,249
Excess Appropriation/(Funding)		(248,249)	(248,249)		(248,249)	(248,249)	(248,249)	(248,249)
Grand Total		200,853,946	205,000,000		205,000,000	205,000,000	205,000,000	205,000,000

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.

Continuing level of appropriation is the FY2023 Authorized.

The Association of Arkansas Counties is requesting to continue appropriation in the amount of \$20,000,000 in each year of the biennium.

The Executive Recommendation provides for the Association's request.

Appropriation Summary

Appropriation: 190 - Mineral Lease
Funding Sources: MLC - County Aid Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Grants and Aid	5100004	8,224,606	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	
Total		8,224,606	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	
Funding Sources									
Fund Balance	4000005	16,876	17,044		17,044	17,044	17,044	17,044	
Other	4000370	8,224,774	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000	
Total Funding		8,241,650	20,017,044		20,017,044	20,017,044	20,017,044	20,017,044	
Excess Appropriation/(Funding)		(17,044)	(17,044)		(17,044)	(17,044)	(17,044)	(17,044)	
Grand Total		8,224,606	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 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.

Real Property Tax Reduction - Counties Appropriation

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

Continuing level of appropriation is the FY2023 Authorized.

The Association of Arkansas Counties is requesting to continue appropriation in the amount of \$300,000,000 in each year of the biennium.

The Executive Recommendation provides for the Association's request.

Property Tax Relief Fund Revenues Distribution to Counties Appropriation

The appropriation provides spending authority for the Treasurer's Office to distribute revenues from the Property Tax Relief Fund to the counties based on the formula provided in Ark. Code Ann. § 19-5-602(c).

Continuing level of appropriation is the FY2023 Authorized.

The Association of Arkansas Counties is requesting to continue appropriation in the amount of \$4,000,000 in each year of the biennium.

The Executive Recommendation provides for the Association's request.

Appropriation Summary

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Distrib to Counties for Prop Tax 5110014	248,496,143	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
Distrib to Counties 5110014	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total	250,496,143	302,000,000	302,000,000	304,000,000	304,000,000	304,000,000	304,000,000
Funding Sources							
Fund Balance 4000005	67,088,813	105,629,407		105,629,407	105,629,407	105,629,407	105,629,407
Inter-agency Fund Transfer 4000316	(52,000,000)	0		0	0	0	0
Property Tax Relief Trust 4000390	341,036,737	302,000,000		304,000,000	304,000,000	304,000,000	304,000,000
Total Funding	356,125,550	407,629,407		409,629,407	409,629,407	409,629,407	409,629,407
Excess Appropriation/(Funding)	(105,629,407)	(105,629,407)		(105,629,407)	(105,629,407)	(105,629,407)	(105,629,407)
Grand Total	250,496,143	302,000,000		304,000,000	304,000,000	304,000,000	304,000,000