

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010						2010-2011					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1VC Real Property Reappraisal Program	14,249,994	0	14,250,000	0	14,250,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0
215 County Assessors Continuing Education	35,940	0	40,000	0	40,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
258 Assessment Coordination-State Operations	2,449,296	35	2,672,534	36	2,729,461	36	2,925,855	36	2,925,855	36	2,925,855	36	2,969,038	36	2,969,038	36	2,969,038	36
C73 Assessment Coordination - Cash	12,338	0	48,000	0	48,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0
Total	16,747,568	35	17,010,534	36	17,067,461	36	18,040,855	36	18,040,855	36	18,040,855	36	18,084,038	36	18,084,038	36	18,084,038	36

Funding Sources		%		%		%		%		%		%		%		%		%	
Fund Balance	4000005	1,130,421	6.1	1,911,306	9.9			2,305,381	12.0	2,305,381	12.0	2,305,381	12.0	1,202,526	6.6	1,202,526	6.6	1,202,526	6.6
General Revenue	4000010	868,063	4.7	899,759	4.7			450,000	2.3	450,000	2.3	450,000	2.3	450,000	2.5	450,000	2.5	450,000	2.5
Cash Fund	4000045	33,148	0.2	33,000	0.2			33,000	0.2	33,000	0.2	33,000	0.2	33,000	0.2	33,000	0.2	33,000	0.2
Merit Adjustment Fund	4000055	0	0.0	16,850	0.1			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Ad Valorem Tax	4000060	2,408,809	12.9	2,160,000	11.2			2,160,000	11.2	2,160,000	11.2	2,160,000	11.2	2,160,000	11.9	2,160,000	11.9	2,160,000	11.9
County Assessors Cont Educ	4000170	34,408	0.2	45,000	0.2			45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Real Property Reappraisal	4000405	14,182,743	76.0	14,250,000	73.8			14,250,000	74.1	14,250,000	74.1	14,250,000	74.1	14,250,000	78.6	14,250,000	78.6	14,250,000	78.6
Refunds	4000415	1,282	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		18,658,874	100.0	19,315,915	100.0			19,243,381	100.0	19,243,381	100.0	19,243,381	100.0	18,140,526	100.0	18,140,526	100.0	18,140,526	100.0
Excess Appropriation/(Funding)		(1,911,306)		(2,305,381)				(1,202,526)		(1,202,526)		(1,202,526)		(56,488)		(56,488)		(56,488)	
Grand Total		16,747,568		17,010,534				18,040,855		18,040,855		18,040,855		18,084,038		18,084,038		18,084,038	

The Department reduced its Agency Request for general revenue funding to \$450,000 each year of the 2009-2011 Biennium. Also proposed are Intra-agency fund transfers of \$526,757 for FY10 and \$750,000 for FY11 from excess fund balances in the Assessment Coordination-State Operations Program (258) to the Real Property Reappraisal Program (1VC). On this composite form, the transfer and receipt reflect a net zero result on the funding line for Intra-agency Fund Transfer.

Analysis of Budget Request

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

The Assessment Coordination Department administers the Real Property Reappraisal Program in which the market value of real property in all of the State's 75 counties is refigured every three years for taxation purposes, as mandated by Act 1185 of 1999 (A.C.A. §26-26-1902 et seq.). Current special language provides for funding of this program by proportional transfers from the Public School Fund (76%), the County Aid Fund (16%), and the Municipal Aid Fund (8%). Base Level is \$14,250,000 each year.

The Department requests increases in appropriation of \$750,000 each year, with additional special language allowing the Department to fund the increased amounts by transferring excess funds from the State Operations Program fund account to the Real Property Reappraisal Fund. Since excess funds would be depleted in just two fiscal years, this request is for the 2009-2011 Biennium only.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Real Property Reappraisal	5900046	14,249,994	14,250,000	14,250,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total		14,249,994	14,250,000	14,250,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Funding Sources										
Fund Balance	4000005	290,494	223,243		223,243	223,243	223,243	0	0	0
Intra-agency Fund Transfer	4000317	0	0		526,757	526,757	526,757	750,000	750,000	750,000
Real Property Reappraisal	4000405	14,182,743	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
Total Funding		14,473,237	14,473,243		15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Excess Appropriation/(Funding)		(223,243)	(223,243)		0	0	0	0	0	0
Grand Total		14,249,994	14,250,000		15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

The requested Intra-Agency fund transfer shown above would transfer excess fund balances from the State Operations Program to assist in funding this program for the 2009-2011 Biennium.

Analysis of Budget Request

Appropriation: 215 - County Assessors Continuing Education

Funding Sources: TCA - County Assessors Continuing Education Fund

The Assessment Coordination Department's County Assessors Continuing Education Program is funded by \$600 assessments collected annually from the counties, as authorized by A.C.A. §19-5-944. These proceeds are used to provide educational courses for local assessment personnel.

The Department is requesting increases of \$11,600 each year in Operating Expenses and \$8,400 each year in Professional Fees to conduct additional training courses using excess funds accumulated in this program's fund account.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 215 - County Assessors Continuing Education

Funding Sources: TCA - County Assessors Continuing Education Fund

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	35,940	40,000	40,000	51,600	51,600	51,600	51,600	51,600	51,600
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	8,400	8,400	8,400	8,400	8,400	8,400
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		35,940	40,000	40,000	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	48,778	47,246		52,246	52,246	52,246	37,246	37,246	37,246
County Assessors Cont Educ	4000170	34,408	45,000		45,000	45,000	45,000	45,000	45,000	45,000
Total Funding		83,186	92,246		97,246	97,246	97,246	82,246	82,246	82,246
Excess Appropriation/(Funding)		(47,246)	(52,246)		(37,246)	(37,246)	(37,246)	(22,246)	(22,246)	(22,246)
Grand Total		35,940	40,000		60,000	60,000	60,000	60,000	60,000	60,000

Analysis of Budget Request

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The Assessment Coordination Department's State Operations appropriation is funded by a mix of general revenues and Ad Valorem Taxes that are authorized by A.C.A. §19-5-906. Base Level for this appropriation is \$2,787,888 for FY10 and \$2,824,671 for FY11, with 36 positions authorized and budgeted.

Base Level salaries for classified positions reflect the recommendations of the Pay Plan Study and unclassified positions reflect similar adjustments in line item salaries. A 2.3% Cost of Living Allowance is reflected in the second year of the biennium. The Base Level request for Regular Salaries may include Career Service payments for eligible employees. Personal Services Matching includes a \$75 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$425.

For the 2009-2011 Biennium, the Department plans to reduce the amount of general revenues that normally support this program to \$450,000 each year. Fund balances and revenues from other sources will provide support for these requested changes:

Additions of \$52,467 each year in Operating Expenses are requested for anticipated increases in rent and in travel costs for field personnel.

Capital Outlay of \$5,500 each year is requested to replace and upgrade data processing and other technology equipment.

Also requested are \$80,000 in FY10 and \$86,400 in FY11 in Operating Expenses to obtain and distribute to counties the yearly Marshall & Swift Commercial Pricing Guide.

The Department proposes special language authorization to transfer excess fund balances from this program to help fund the requested increases in the Real Property Reappraisal Program. Since these excess funds would be depleted in just two fiscal years, this request is for the 2009-2011 Biennium only.

The Executive Recommendation provides for the Agency Request. The Executive is also in agreement with the Agency's proposal of general revenue funding at \$450,000 each year.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,311,314	1,470,526	1,488,422	1,534,158	1,534,158	1,534,158	1,565,140	1,565,140	1,565,140
#Positions		35	36	36	36	36	36	36	36	36
Extra Help	5010001	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
#Extra Help		0	3	3	3	3	3	3	3	3
Personal Services Matching	5010003	402,583	413,766	452,797	470,988	470,988	470,988	476,789	476,789	476,789
Operating Expenses	5020002	455,972	483,373	483,373	615,840	615,840	615,840	622,240	622,240	622,240
Conference & Travel Expenses	5050009	43,434	49,869	49,869	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees	5060010	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	5,374	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Assessor's School	5900046	124,619	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Assessment Educ Incentive	5900047	106,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
Total		2,449,296	2,672,534	2,729,461	2,925,855	2,925,855	2,925,855	2,969,038	2,969,038	2,969,038

Funding Sources										
Fund Balance	4000005	748,368	1,577,226		1,981,301	1,981,301	1,981,301	1,138,689	1,138,689	1,138,689
General Revenue	4000010	868,063	899,759		450,000	450,000	450,000	450,000	450,000	450,000
Merit Adjustment Fund	4000055	0	16,850		0	0	0	0	0	0
Ad Valorem Tax	4000060	2,408,809	2,160,000		2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000
Intra-agency Fund Transfer	4000317	0	0		(526,757)	(526,757)	(526,757)	(750,000)	(750,000)	(750,000)
Refunds	4000415	1,282	0		0	0	0	0	0	0
Total Funding		4,026,522	4,653,835		4,064,544	4,064,544	4,064,544	2,998,689	2,998,689	2,998,689
Excess Appropriation/(Funding)		(1,577,226)	(1,981,301)		(1,138,689)	(1,138,689)	(1,138,689)	(29,651)	(29,651)	(29,651)
Grand Total		2,449,296	2,672,534		2,925,855	2,925,855	2,925,855	2,969,038	2,969,038	2,969,038

The requested Intra-Agency fund transfer shown above would transfer excess fund balances from this program to assist in funding the Real Property Reappraisal Program for the 2009-2011 Biennium. The Department reduced its Agency Request for general revenue funding to \$450,000 each year of the 2009-2011 Biennium.

Analysis of Budget Request

Appropriation: C73 - Assessment Coordination - Cash

Funding Sources: 118 - Assessment Coordination Department - Cash in Bank

The Assessment Coordination Department's Cash in Bank appropriation is funded by proceeds from the sales of property assessment and appraisal publications to parties in the private sector. Tuition is also collected from private citizens who enroll in assessment and appraisal courses conducted by the Department. These resources are used to purchase educational materials, defray printing costs, and pay for evaluations of agency methods and procedures to determine their compliance with guidelines of the International Association of Assessing Officers.

The Department is requesting increases of \$5,000 each year in Operating Expenses and \$2,000 each year in Professional Fees to provide course study materials and instructors to conduct additional training sessions for county assessors.

The Executive Recommendation provides for Agency Request. Expenditure of appropriation is contingent upon available funding.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: C73 - Assessment Coordination - Cash

Funding Sources: 118 - Assessment Coordination Department - Cash in Bank

Commitment Item		2007-2008	2008-2009	2008-2009	2009-2010			2010-2011		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	12,338	28,000	28,000	33,000	33,000	33,000	33,000	33,000	33,000
Conference & Travel Expenses	5050009	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	15,000	15,000	17,000	17,000	17,000	17,000	17,000	17,000
Data Processing	5090012	0	0	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0
Total		12,338	48,000	48,000	55,000	55,000	55,000	55,000	55,000	55,000
Funding Sources										
Fund Balance	4000005	42,781	63,591		48,591	48,591	48,591	26,591	26,591	26,591
Cash Fund	4000045	33,148	33,000		33,000	33,000	33,000	33,000	33,000	33,000
Total Funding		75,929	96,591		81,591	81,591	81,591	59,591	59,591	59,591
Excess Appropriation/(Funding)		(63,591)	(48,591)		(26,591)	(26,591)	(26,591)	(4,591)	(4,591)	(4,591)
Grand Total		12,338	48,000		55,000	55,000	55,000	55,000	55,000	55,000