

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2011-2012		2012-2013		2012-2013		2013-2014						2014-2015					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1VC Real Property Reappraisal Program	14,625,786	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0
215 County Assessors Continuing Education	17,142	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
258 Assessment Coordination-State Operations	2,771,687	33	2,937,603	36	3,019,694	36	3,067,817	36	3,101,415	36	3,101,415	36	3,070,043	36	3,103,641	36	3,103,641	36
99Z Cash Operations	3,588	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0
Total	17,418,203	33	18,802,603	36	18,884,694	36	18,932,817	36	18,966,415	36	18,966,415	36	18,935,043	36	18,968,641	36	18,968,641	36

Funding Sources		%		%		%		%		%		%		%		%
Fund Balance 4000005	1,184,762	6.2	1,755,682	8.7	1,333,079	6.7	1,333,079	6.7	1,333,079	6.7	830,262	4.3	830,262	4.3	830,262	4.3
General Revenue 4000010	1,450,000	7.6	2,200,000	10.9	2,200,000	11.1	2,233,598	11.3	2,233,598	11.3	2,200,000	11.4	2,233,598	11.6	2,233,598	11.6
Cash Fund 4000045	22,434	0.1	35,000	0.2	35,000	0.2	35,000	0.2	35,000	0.2	35,000	0.2	35,000	0.2	35,000	0.2
Ad Valorem Tax 4000060	2,151,264	11.2	1,850,000	9.2	1,900,000	9.6	1,900,000	9.6	1,900,000	9.6	1,900,000	9.9	1,900,000	9.8	1,900,000	9.8
County Assessors Cont Educ 4000170	43,516	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	61,885	0.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Adjustments 4000345	10,024	0.1	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	14,250,000	74.3	14,250,000	70.8	14,250,000	72.1	14,250,000	72.0	14,250,000	72.0	14,250,000	74.0	14,250,000	73.9	14,250,000	73.9
Total Funds	19,173,885	100.0	20,135,682	100.0	19,763,079	100.0	19,796,677	100.0	19,796,677	100.0	19,260,262	100.0	19,293,860	100.0	19,293,860	100.0
Excess Appropriation/(Funding)	(1,755,682)		(1,333,079)		(830,262)		(830,262)		(830,262)		(325,219)		(325,219)		(325,219)	
Grand Total	17,418,203		18,802,603		18,932,817		18,966,415		18,966,415		18,935,043		18,968,641		18,968,641	

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 to five 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%) up to a total of \$14,250,000.

The appropriated Base Level is \$15,750,000 each year and is the Agency Request. In addition, the Agency is requesting continuation of another special language clause that provides for intra-agency fund transfers up to \$1,500,000 each year from the Department's operating fund to the Real Property Reappraisal Fund.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Real Property Reappraisal 5900046	14,625,786	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Total	14,625,786	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000

Funding Sources									
Intra-agency Fund Transfer 4000317	375,786	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Real Property Reappraisal 4000405	14,250,000	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
Total Funding	14,625,786	15,750,000		15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
Grand Total	14,625,786	15,750,000		15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000

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 Arkansas Code § 19-5-944. These proceeds are used to provide educational courses for local assessment personnel. The Department is requesting the Base Level of \$60,000 each year for the 2013-2015 Biennium.

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		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	13,642	51,600	51,600	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	3,500	8,400	8,400	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		17,142	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	80,330	106,704		91,704	91,704	91,704	76,704	76,704	76,704
County Assessors Cont Educ	4000170	43,516	45,000		45,000	45,000	45,000	45,000	45,000	45,000
Total Funding		123,846	151,704		136,704	136,704	136,704	121,704	121,704	121,704
Excess Appropriation/(Funding)		(106,704)	(91,704)		(76,704)	(76,704)	(76,704)	(61,704)	(61,704)	(61,704)
Grand Total		17,142	60,000		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 \$2,954,817 for FY14 and \$2,957,043 for FY15, with 36 positions authorized and budgeted.

Base Level Regular Salaries and Personal Services Matching include Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases. The Base Level salary of the unclassified Director's position reflects the FY13 line item maximum.

In addition to Base Level, the Department is requesting an increase of \$75,000 each year in the Assessor's School special line item and \$38,000 each year in the Assessment Education Incentive Program special line item to provide training and incentives for a growing number of changing personnel in local assessment offices. No additional General Revenues are requested for funding. Also requested is continuation of the special language clause that authorizes intra-agency transfers from the Department's operating fund to the Real Property Reappraisal Fund and new special language that provides for transfers from Operating Expenses to the Assessors' School special line item.

The Executive Recommendation provides for the Agency Request.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,471,583	1,494,079	1,607,566	1,500,648	1,527,816	1,527,816	1,502,448	1,529,616	1,529,616
#Positions		33	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	475,531	521,915	490,519	532,560	538,990	538,990	532,986	539,416	539,416
Operating Expenses	5020002	538,992	622,240	622,240	622,240	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses	5050009	47,656	49,869	49,869	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees	5060010	1,425	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	0	0	0	0	0	0	0	0	0
Assessor's School	5900046	125,000	125,000	125,000	200,000	200,000	200,000	200,000	200,000	200,000
Assessment Educ Incentive	5900047	111,500	112,000	112,000	150,000	150,000	150,000	150,000	150,000	150,000
Total		2,771,687	2,937,603	3,019,694	3,067,817	3,101,415	3,101,415	3,070,043	3,103,641	3,103,641

Funding Sources										
Fund Balance	4000005	1,104,432	1,568,247		1,180,644	1,180,644	1,180,644	712,827	712,827	712,827
General Revenue	4000010	1,450,000	2,200,000		2,200,000	2,233,598	2,233,598	2,200,000	2,233,598	2,233,598
Ad Valorem Tax	4000060	2,151,264	1,850,000		1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Intra-agency Fund Transfer	4000317	(375,786)	(1,500,000)		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Miscellaneous Adjustments	4000345	10,024	0		0	0	0	0	0	0
Total Funding		4,339,934	4,118,247		3,780,644	3,814,242	3,814,242	3,312,827	3,346,425	3,346,425
Excess Appropriation/(Funding)		(1,568,247)	(1,180,644)		(712,827)	(712,827)	(712,827)	(242,784)	(242,784)	(242,784)
Grand Total		2,771,687	2,937,603		3,067,817	3,101,415	3,101,415	3,070,043	3,103,641	3,103,641

FY13 Budget amount in Personal Services Matching exceeds the Authorized amount due to matching rate adjustments during the 2011-2013 Biennium.

Analysis of Budget Request

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

The Assessment Coordination Department's Cash in Treasury 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 continuation of this program at the Base Level of \$55,000 each year.

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

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

Commitment Item		2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	1,838	33,000	33,000	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	1,750	17,000	17,000	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		3,588	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000

Funding Sources										
Fund Balance	4000005	0	80,731		60,731	60,731	60,731	40,731	40,731	40,731
Cash Fund	4000045	22,434	35,000		35,000	35,000	35,000	35,000	35,000	35,000
Intra-agency Fund Transfer	4000317	61,885	0		0	0	0	0	0	0
Total Funding		84,319	115,731		95,731	95,731	95,731	75,731	75,731	75,731
Excess Appropriation/(Funding)		(80,731)	(60,731)		(40,731)	(40,731)	(40,731)	(20,731)	(20,731)	(20,731)
Grand Total		3,588	55,000		55,000	55,000	55,000	55,000	55,000	55,000