

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2009-2010		2010-2011		2010-2011		2011-2012						2012-2013					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1VC Real Property Reappraisal Program	14,728,365	0	15,000,000	0	15,000,000	0	15,000,000	0	15,750,000	0	15,750,000	0	15,000,000	0	15,750,000	0	15,750,000	0
215 County Assessors Continuing Education	33,662	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	2,640,355	35	2,968,802	36	2,969,038	36	2,912,588	36	2,981,126	36	2,981,126	36	2,912,588	36	3,019,694	36	3,019,694	36
C73 Assessment Coordination - Cash	28,999	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	17,431,381	35	18,083,802	36	18,084,038	36	18,027,588	36	18,846,126	36	18,846,126	36	18,027,588	36	18,884,694	36	18,884,694	36

Funding Sources		%		%		%		%		%		%		%		%
Fund Balance	4000005	2,333,778	12.1	1,882,517	10.1		565,713	3.3	565,713	2.9	565,713	2.9	61,605	0.4	555,125	2.9
General Revenue	4000010	405,000	2.1	450,000	2.4		450,000	2.6	2,518,538	13.0	2,518,538	13.0	450,000	2.7	2,557,106	13.2
Cash Fund	4000045	32,089	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	2,248,896	11.6	1,987,000	10.7		1,987,000	11.5	1,987,000	10.2	1,987,000	10.2	1,987,000	11.8	1,987,000	10.2
County Assessors Cont Educ	4000170	44,135	0.2	45,000	0.2		45,000	0.3	45,000	0.2	45,000	0.2	45,000	0.3	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
Real Property Reappraisal	4000405	14,250,000	73.8	14,249,998	76.4		14,250,000	82.2	14,250,000	73.4	14,250,000	73.4	14,250,000	84.7	14,250,000	73.3
Total Funds		19,313,898	100.0	18,649,515	100.0		17,332,713	100.0	19,401,251	100.0	19,401,251	100.0	16,828,605	100.0	19,429,231	100.0
Excess Appropriation/(Funding)		(1,882,517)		(565,713)			694,875		(555,125)		(555,125)		1,198,983		(544,537)	
Grand Total		17,431,381		18,083,802			18,027,588		18,846,126		18,846,126		18,027,588		18,884,694	

Variances in fund balances are due to unfunded appropriation in the Real Property Reappraisal Program (1VC) and the State Operation Program (258).

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

The Executive Recommendation provides for Base Level and the following:

Additional appropriation of \$750,000 each year.

Continuation of special language for intra-agency fund transfers from the Department's operating fund to the Real Property Reappraisal Fund, with the maximum transfer amount increased to \$1,500,000 each year as an addition to funds received from the Public School, County Aid, and Municipal Aid funds.

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	2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Real Property Reappraisal 5900046	14,728,365	15,000,000	15,000,000	15,000,000	15,750,000	15,750,000	15,000,000	15,750,000	15,750,000
Total	14,728,365	15,000,000	15,000,000	15,000,000	15,750,000	15,750,000	15,000,000	15,750,000	15,750,000
Funding Sources									
Fund Balance 4000005	127	2		0	0	0	0	0	0
Intra-agency Fund Transfer 4000317	478,240	750,000		0	1,500,000	1,500,000	0	1,500,000	1,500,000
Real Property Reappraisal 4000405	14,250,000	14,249,998		14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
Total Funding	14,728,367	15,000,000		14,250,000	15,750,000	15,750,000	14,250,000	15,750,000	15,750,000
Excess Appropriation/(Funding)	(2)	0		750,000	0	0	750,000	0	0
Grand Total	14,728,365	15,000,000		15,000,000	15,750,000	15,750,000	15,000,000	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 2011-2013 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		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	33,662	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	0	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		33,662	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	58,714	69,187		54,187	54,187	54,187	39,187	39,187	39,187
County Assessors Cont Educ	4000170	44,135	45,000		45,000	45,000	45,000	45,000	45,000	45,000
Total Funding		102,849	114,187		99,187	99,187	99,187	84,187	84,187	84,187
Excess Appropriation/(Funding)		(69,187)	(54,187)		(39,187)	(39,187)	(39,187)	(24,187)	(24,187)	(24,187)
Grand Total		33,662	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 \$2,912,588 each year, with 36 positions authorized and budgeted.

Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Career Service Payments. The Base Level salary of the unclassified position reflects the FY11 line item maximum.

The Department is requesting continuation at Base Level, plus deletion of the special language clause that authorizes intra-agency transfers from the Department's operating fund to the Real Property Reappraisal Fund.

The Executive Recommendation provides for the following:

Appropriations recommended at Base Level as requested by the Agency.

Additional general revenue funding of \$2,000,000 each year.

Continuation of special language for intra-agency fund transfers from the Department's operating fund to the Real Property Reappraisal Fund, with the maximum transfer amount increased to \$1,500,000 each year, as an addition to other funds received for the Real Property Reappraisal Program from the Public School, County Aid, and Municipal Aid funds.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Commitment Item		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,374,170	1,564,641	1,565,140	1,516,440	1,575,354	1,575,354	1,516,440	1,607,566	1,607,566
#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	415,537	477,052	476,789	474,539	484,163	484,163	474,539	490,519	490,519
Operating Expenses	5020002	551,833	622,240	622,240	622,240	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses	5050009	41,390	49,869	49,869	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees	5060010	7,050	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	13,431	5,500	5,500	0	0	0	0	0	0
Assessor's School	5900046	124,944	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Assessment Educ Incentive	5900047	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
Total		2,640,355	2,968,802	2,969,038	2,912,588	2,981,126	2,981,126	2,912,588	3,019,694	3,019,694

Funding Sources										
Fund Balance	4000005	2,215,609	1,750,910		469,108	469,108	469,108	0	493,520	493,520
General Revenue	4000010	405,000	450,000		450,000	2,518,538	2,518,538	450,000	2,557,106	2,557,106
Ad Valorem Tax	4000060	2,248,896	1,987,000		1,987,000	1,987,000	1,987,000	1,987,000	1,987,000	1,987,000
Intra-agency Fund Transfer	4000317	(478,240)	(750,000)		0	(1,500,000)	(1,500,000)	0	(1,500,000)	(1,500,000)
Total Funding		4,391,265	3,437,910		2,906,108	3,474,646	3,474,646	2,437,000	3,537,626	3,537,626
Excess Appropriation/(Funding)		(1,750,910)	(469,108)		6,480	(493,520)	(493,520)	475,588	(517,932)	(517,932)
Grand Total		2,640,355	2,968,802		2,912,588	2,981,126	2,981,126	2,912,588	3,019,694	3,019,694

The FY11 Budget amount in Personal Services Matching exceeds the Authorized amount due to matching rate adjustments during 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 continuation of this program at 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: C73 - Assessment Coordination - Cash

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

Commitment Item		2009-2010	2010-2011	2010-2011	2011-2012			2012-2013		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	18,499	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	10,500	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		28,999	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Funding Sources										
Fund Balance	4000005	59,328	62,418		42,418	42,418	42,418	22,418	22,418	22,418
Cash Fund	4000045	32,089	35,000		35,000	35,000	35,000	35,000	35,000	35,000
Total Funding		91,417	97,418		77,418	77,418	77,418	57,418	57,418	57,418
Excess Appropriation/(Funding)		(62,418)	(42,418)		(22,418)	(22,418)	(22,418)	(2,418)	(2,418)	(2,418)
Grand Total		28,999	55,000		55,000	55,000	55,000	55,000	55,000	55,000