

Department Appropriation Summary

Historical Data

Agency Request and Executive/Legislative Recommendation

Appropriation	2013-2014		2014-2015		2014-2015		2015-2016						2016-2017					
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Legislative	Pos	Agency	Pos	Executive	Pos	Legislative	Pos
1VC Real Property Reappraisal Program	14,624,619	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	12,764	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	2,815,412	36	3,031,188	36	3,103,641	36	3,054,879	36	3,054,879	36	3,054,879	36	3,056,350	36	3,056,350	36	3,056,350	36
99Z Cash Operations	500	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	17,453,295	36	18,896,188	36	18,968,641	36	18,919,879	36	18,919,879	36	18,919,879	36	18,921,350	36	18,921,350	36	18,921,350	36

Funding Sources		%		%		%		%		%		%		%		%			
Fund Balance	4000005	3,165,371	15.7	2,698,092	13.6			1,008,236	5.5	1,008,236	5.1	1,008,236	5.1	167,139	1.0	950,798	4.8	950,798	4.8
General Revenue	4000010	316,000	1.6	543,891	2.7			543,891	3.0	2,200,000	11.1	2,200,000	11.1	543,891	3.1	2,200,000	11.1	2,200,000	11.1
Cash Fund	4000045	25,403	0.1	20,000	0.1			20,000	0.1	20,000	0.1	20,000	0.1	20,000	0.1	20,000	0.1	20,000	0.1
Ad Valorem Tax	4000060	2,350,441	11.7	2,350,441	11.8			2,350,441	12.9	2,350,441	11.8	2,350,441	11.8	2,350,411	13.5	2,350,411	11.9	2,350,411	11.9
County Assessors Cont Educ	4000170	42,355	0.2	42,000	0.2			42,000	0.2	42,000	0.2	42,000	0.2	42,000	0.2	42,000	0.2	42,000	0.2
Intra-agency Fund Transfer	4000317	1,817	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	14,250,000	70.7	14,250,000	71.6			14,250,000	78.2	14,250,000	71.7	14,250,000	71.7	14,250,000	82.0	14,250,000	71.9	14,250,000	71.9
Total Funds		20,151,387	100.0	19,904,424	100.0			18,214,568	100.0	19,870,677	100.0	19,870,677	100.0	17,373,441	100.0	19,813,209	100.0	19,813,209	100.0
Excess Appropriation/(Funding)		(2,698,092)		(1,008,236)				705,311		(950,798)		(950,798)		1,547,909		(891,859)		(891,859)	
Grand Total		17,453,295		18,896,188				18,919,879		18,919,879		18,919,879		18,921,350		18,921,350		18,921,350	

Variances in fund balance due to unfunded appropriation in (258) Assessment Coordination-State Operations.

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.

Agency's Base Level and total request is \$15,750,000 each year of the biennium.

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	2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
	Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Real Property Reappraisal 5900046	14,624,619	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	14,624,619	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	374,619	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	14,624,619	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	14,624,619	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.

Agency's Base Level and total request is \$60,000 each year of the 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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	9,264	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		12,764	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	138,514	168,105		150,105	150,105	150,105	132,105	132,105	132,105
County Assessors Cont Educ	4000170	42,355	42,000		42,000	42,000	42,000	42,000	42,000	42,000
Total Funding		180,869	210,105		192,105	192,105	192,105	174,105	174,105	174,105
Excess Appropriation/(Funding)		(168,105)	(150,105)		(132,105)	(132,105)	(132,105)	(114,105)	(114,105)	(114,105)
Grand Total		12,764	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 Regular Salaries and Personal Services Matching include continuation of the previously authorized 2015 1% Cost of Living Adjustment and Career Service Payments for eligible employees. Personal Services Matching also includes a \$10 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for Merit Pay Increases. The Base Level salary of unclassified positions reflects the FY2015 line item maximum plus the previously authorized 2015 1% Cost of Living Adjustment.

Agency's Base Level and total request is \$3,054,879 in FY2016 and \$3,056,350 in FY2017.

The Executive Recommendation provides for the Agency Request and adds \$1,656,109 in general revenue funding each year restore previously authorized levels. Expenditure of appropriation is contingent upon available funding.

The Legislative Recommendation concurs with the Executive Recommendation.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Commitment Item		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Regular Salaries	5010000	1,455,916	1,486,209	1,529,616	1,501,296	1,501,296	1,501,296	1,502,496	1,502,496	1,502,496
#Positions		36	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	508,596	510,370	539,416	518,974	518,974	518,974	519,245	519,245	519,245
Operating Expenses	5020002	515,558	622,240	622,240	622,240	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses	5050009	41,447	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	5,363	0	0	0	0	0	0	0	0
Assessor's School	5900046	186,282	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assessment Educ Incentive	5900047	102,250	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total		2,815,412	3,031,188	3,103,641	3,054,879	3,054,879	3,054,879	3,056,350	3,056,350	3,056,350

Funding Sources										
Fund Balance	4000005	2,946,726	2,424,953		788,097	788,097	788,097	0	783,659	783,659
General Revenue	4000010	316,000	543,891		543,891	2,200,000	2,200,000	543,891	2,200,000	2,200,000
Ad Valorem Tax	4000060	2,350,441	2,350,441		2,350,441	2,350,441	2,350,441	2,350,411	2,350,411	2,350,411
Intra-agency Fund Transfer	4000317	(372,802)	(1,500,000)		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Funding		5,240,365	3,819,285		2,182,429	3,838,538	3,838,538	1,394,302	3,834,070	3,834,070
Excess Appropriation/(Funding)		(2,424,953)	(788,097)		872,450	(783,659)	(783,659)	1,662,048	(777,720)	(777,720)
Grand Total		2,815,412	3,031,188		3,054,879	3,054,879	3,054,879	3,056,350	3,056,350	3,056,350

Expenditure of appropriation is contingent upon available funding.

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.

Agency's Base Level and total request is \$55,000 each year of the biennium.

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		2013-2014	2014-2015	2014-2015	2015-2016			2016-2017		
		Actual	Budget	Authorized	Agency	Executive	Legislative	Agency	Executive	Legislative
Operating Expenses	5020002	0	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	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		500	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000

Funding Sources										
Fund Balance	4000005	80,131	105,034		70,034	70,034	70,034	35,034	35,034	35,034
Cash Fund	4000045	25,403	20,000		20,000	20,000	20,000	20,000	20,000	20,000
Total Funding		105,534	125,034		90,034	90,034	90,034	55,034	55,034	55,034
Excess Appropriation/(Funding)		(105,034)	(70,034)		(35,034)	(35,034)	(35,034)	(34)	(34)	(34)
Grand Total		500	55,000		55,000	55,000	55,000	55,000	55,000	55,000

Expenditure of appropriation is contingent upon available funding.