

ASSESSMENT COORDINATION DEPARTMENT

Enabling Laws

Act 1218 of 2007
A.C.A. §25-28-101 et seq.

History and Organization

MISSION STATEMENT

The Assessment Coordination Department exercises general and complete supervision over the valuation, assessment and equalization of all locally assessed ad valorem taxes in Arkansas, and the local officials and employees administering them in all 75 counties. The Department confers with, advises, trains and directs, as needed, these officials regarding their duties and responsibilities for proper and equitable assessment of property.

COMMENTARY

Property taxes constitute a significant source of revenue for local governments and school districts in Arkansas. The level of equalization funding provided to each school district is based on the average assessed wealth per student in the district. School districts which have a high average assessed property value per student, receive less in equalization funds per pupil than those school districts which have a relatively low average assessed property value per student. The relative wealth of a district is based on the total assessed value of all tangible real and personal property in the county as measured by the county assessor.

The Department performs the following tasks to fulfill that mission: conducts appraisal schools and seminars for county employees; prepares valuation manuals to be used as suggested guidelines by county assessors for the appraisal of real and personal property; performs assessment ratio studies to measure the level and uniformity of assessments; conducts performance audits to ensure accuracy of reappraisals and to help counties identify problems before they become a permanent part of the local tax records; and provides pertinent data necessary for the upkeep of appraisals.

ENABLING LEGISLATION

Act 436 of 1997 created the Assessment Coordination Department and transferred the Assessment Coordination Division of the Public Service Commission to it by a Type Two transfer. The Director of the Department is appointed by the Governor and serves at the pleasure of the Governor.

Act 903 of 1995 established an Assessment Personnel Educational Incentive Program for local assessment employees paid from the Assessment Coordination Division's budget.

Act 949 of 1991 established the continuing education fund for county assessors to be used to maintain and operate a continuing education program for county assessors and their staffs. Act 342 of 1999 increased the funds payable from each county assessor's office to the amount of \$450 per year.

Act 1185 of 1999 was to establish a uniform system of assessments and to prevent large increases in

property taxes in Arkansas. It places the State on a three year revaluation cycle in which approximately one-third of the counties in the State will be completing reappraisals each year beginning in 2002. It mandated that the reappraisal be professionally run; the ACD audit performance of reappraisal projects on an ongoing basis; the ACD stop reappraisal projects should a county fail to meet, or plan for, professional standards; authorized ACD to employ appraisal contractors should a county fail to meet, or plan for, professional standards. It created the Arkansas Real Property Reappraisal Fund to reimburse counties for the cost of said reappraisals.

Act 1058 of 2001 amended Act 1185, providing that slower growth counties will complete their next reappraisal cycle over five years, instead of the three years provided in Act 1185. High growth counties, measured by total market value increase resulting from reappraisal, will remain on a three year reappraisal cycle. The ACD measures the growth resulting from reappraisal, and if 15% or more, the county will remain on a three year reappraisal cycle, if less, the county will be placed on a five year cycle.

Act 1131 of 2001 altered the ratio study conducted by the ACD. It provided that real estate ratio studies will only be conducted when counties complete reappraisal cycles, or if the Department determines that a county has engaged in inappropriate assessment roll changes or manipulations. It further provided that all counties were to electronically transfer previous year real estate sales data to the Department annually before January 31. The penalty for failing a ratio study was changed to indicate that counties would lose state aid only if they failed to take corrective actions indicated by the sales ratio study results.

ORGANIZATION AND RESPONSIBILITIES

The Assessment Coordination Department is staffed by a Director, Deputy Director, Legal Counsel, three managers, twenty-one assessment auditors, one research/technical specialist, one data processing person, and three administrative/clerical personnel; and is divided into four major sections:

The Office Administration Section consists of the Director, Deputy Director, Legal Counsel, two managers, two assessment auditors, one research/technical specialist, one data processing person, and three administrative/clerical persons.

The duties of the Director include: (1) management of the Department; (2) visiting, conferring with, and advising County Assessors and Equalization Boards; (3) certifying the percentage of the assessed value of each county of the total state value to each County Judge each year, for the disbursement of state aid and turn back funds; (4) recertifying any taxing unit which was originally below the accepted amount, within the legal time period for unit's compliance; (5) reviewing reappraisal plans of counties mandated to perform such and approve/disapprove as necessary; (6) managing distribution of reappraisal funds to those counties; (7) performing other duties and furnishing assistance to the counties as deemed necessary for the purpose of proper performance of the laws administered by the Department.

The duties of the Section include: (1) promulgating rules and regulations; (2) rendering interpretations of law; (3) preparing and managing budgets and fiscal operations; (4) preparing and promulgating Real Estate Manuals and Personal Property Manuals for the use and guidance of County Assessors and Equalization Boards; (5) preparing a ratio study for the purpose of determining the average ratio of assessed value to the true or actual market value of real property, by classification, and personal property in each of the taxing units of the State; (6) comparing the Equalization Board's Abstract with the Assessor's Abstract to determine if such Board has complied with the less than 5% deviation; (7) assisting counties in administering millage rollbacks and utility tax adjustments; (8) holding and conducting such schools and institutional meetings as deemed necessary for county officials, their

employees, and Equalization Boards, dealing with assessment problems, regulations, and new methods for record keeping and appraising; (9) conducting impact studies on various proposed changes in the ad valorem system in Arkansas; (10) performing other duties and furnishing assistance as necessary.

The Field Operations Section consists of one Manager and nineteen property assessment auditors. This section (1) performs compliance audits as required by Act 1185 of 1999; (2) provides special assistance to county officials on new or unusual appraisal situations, and provides a source with which an assessor can verify or compare county appraisals; (3) prescribes uniform appraisal, assessment, and record forms for the use of County Assessors throughout the State; (4) develops, tests, and implements systems for appraising rural land and improvements to be used by assessors, appraisal companies, and the ACD appraisal group; (5) maintains a sales data bank for each county for use by assessors, and the ACD in making market value appraisals for assessment purposes; (6) develops and maintains other appraisal aids such as maps, plats, and land value analysis for use in appraisal work; (7) does field research for the development and/or improvement of real estate appraisal methods.

The Assessor's Education function was created for budget purposes to separate operating funds of the Department and the funds appropriated for the expenses of county personnel attending schools conducted by the Department. It also supports an annual seminar to further inform county assessors and their employees of assessment problems, ways of solving them, and new laws and regulations.

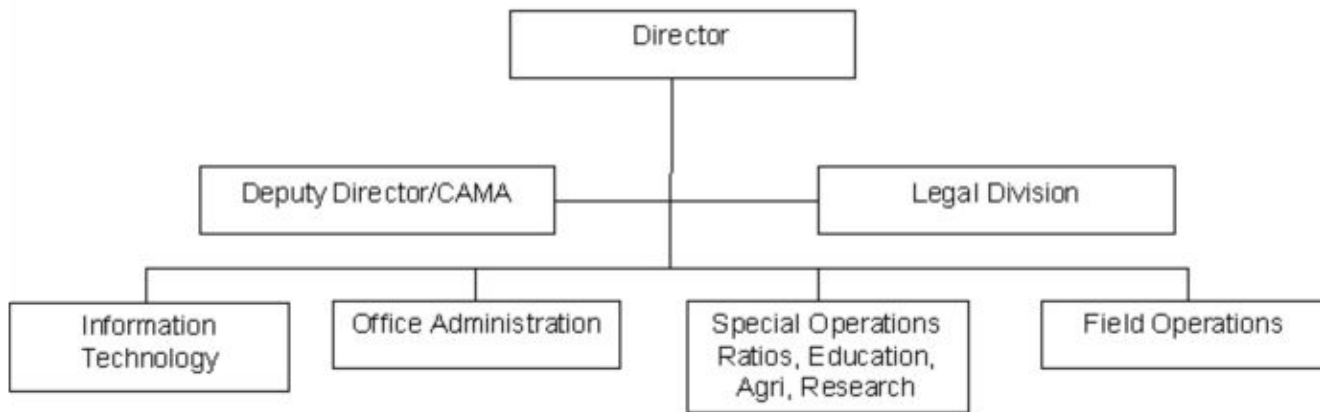
The Cash Operations function was created for budget purposes to separate operating funds of the Department from cash funds created from the sale of manuals and educational materials that are used to replenish such and to fund participation in educational programs.

GOALS

The Department plans the following: (1) to perform annual ratio studies; (2) to implement and maintain the audit procedures established in Act 1185 of 1999, as amended; (3) to manage state funds used for reappraisals conducted according to the Act; (4) to provide valuation guidelines for Personal Property and Real Estate Property; (5) conduct and improve all existing appraisal courses, expand offerings as necessary, and maintain education records; (6) to provide outside training opportunities through professional organizations; (7) to improve professionalism of all levels of assessment personnel; (8) to develop a better system for handling assistance to counties; (9) to upgrade and improve the Department's computer skills and technology in order to function more efficiently and better communicate with the seventy-five counties, other state agencies and the public; and (10) to help counties take advantage of technological advancements that will improve data collection and records management.

CONCLUSION

By fulfilling its responsibilities, the Assessment Coordination Department will have an impact on every taxpayer in the State. The Department will help achieve equalization among all properties and ensure that each taxpayer pays only his or her legally mandated share of the tax burden. Therefore, the people of Arkansas will benefit greatly from these services.



Agency Commentary

The primary purposes of the Assessment Coordination Department are to assist counties in the equalization and appraisal of property for ad valorem tax purposes, conduct schools and educational seminars, prepare guidelines for valuation, measure assessments through ratio studies and performance audits, and provide pertinent data necessary for the upkeep of appraisals. For 2009-2011, the Department indicates it will operate with half its usual amount of general revenue, or \$450,000 each year. Fund balances and revenues from other sources will support all other amounts appropriated, including these requested additions:

Increases of \$750,000 each year are requested for the Real Property Reappraisal Program. Growth in the number of parcels to be reappraised at the rate of \$7 each now exceeds the Base Level amount of \$14,250,000 each year. The Department is seeking authorization by special language to transfer excess funds from the State Operations Program fund account to support these increases for the 2009-2011 Biennium only.

For the County Assessors Continuing Education Program, additions of \$11,600 each year in Operating Expenses and \$8,400 each year in Professional Fees are requested to conduct additional training courses for county assessment personnel.

For the Assessment Coordination - Cash in Bank Program, additions of \$5,000 each year in Operating Expenses and \$2,000 each year in Professional Fees are requested to use accumulated fund balances to provide course materials and instructors for additional training sessions for county assessors.

For the State Operations Program, additions of \$52,467 each year in Operating Expenses are requested for anticipated increases in rent and in travel costs for field personnel.

To maintain the Department's information technology capabilities, Capital Outlay of \$5,500 each year is requested to replace and upgrade data processing and other technology equipment, along with \$80,000 in the first year and \$86,400 in the second year to obtain and distribute to counties the yearly Marshall & Swift Commercial Pricing Guide.

These changes are designed to make the Department more effective and valuable to the assessment process in Arkansas.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ASSESSMENT COORDINATION DEPARTMENT

FOR THE YEAR ENDED JUNE 30, 2006

Findings	Recommendations
None	None

Employment Summary

	Male	Female	Total	%
White Employees	18	7	25	83 %
Black Employees	3	2	5	17 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			5	17 %
Total Employees			30	100 %

Cash Fund Balance Description as of June 30, 2008

Fund Account	Balance	Type	Location
1180100	\$63,591	Checking	Regions Bank

Statutory/Other Restrictions on use:

Created from the sale of manuals, publications, educational materials, and tuition, to be used as operating and training expenses and for the replacement of such.

Statutory Provisions for Fees, Fines, Penalties:

N/A

Revenue Receipts Cycle:

Funds are collected on an irregular basis. They are used to replenish publications and to participate in educational programs.

Fund Balance Utilization:

Used to pay for printing of additional publications for resale, to provide educational materials, and for some tuition costs.

Publications

A.C.A. 25-1-204

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution
		Governor	General Assembly		
Agri Land Values	A.C.A. 26-4-407	N	N	100	Statute requires every county and appraisal company to be provided with listing of agri land values.
AR Property Tax Equalization and Appeals System - A Synopsis	None	N	N	400	Biennial update of the property tax system intended to aid public understanding and used as a guide by county equalization boards.
Biennial Report	A.C.A. 26-24-121	Y	N	50	Provides information on assessment trends and agency functions.
Millage Report	None	N	N	50	Provided upon request to be used as a source to identify all taxing units and their millage rates.
Real Estate Manual	None	N	N	50	Provided upon request as a guide in counties for assessment of real property.

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2007-2008		2008-2009		2008-2009		2009-2010					2010-2011						
	Actual	Pos	Budget	Pos	Authorized	Pos	Base Level	Pos	Agency	Pos	Executive	Pos	Base Level	Pos	Agency	Pos	Executive	Pos
1VC Real Property Reappraisal Program	14,249,994	0	14,250,000	0	14,250,000	0	14,250,000	0	15,000,000	0	15,000,000	0	14,250,000	0	15,000,000	0	15,000,000	0
215 County Assessors Continuing Education	35,940	0	40,000	0	40,000	0	40,000	0	60,000	0	60,000	0	40,000	0	60,000	0	60,000	0
258 Assessment Coordination-State Operations	2,449,296	35	2,672,534	36	2,729,461	36	2,787,888	36	2,925,855	36	2,925,855	36	2,824,671	36	2,969,038	36	2,969,038	36
C73 Assessment Coordination - Cash	12,338	0	48,000	0	48,000	0	48,000	0	55,000	0	55,000	0	48,000	0	55,000	0	55,000	0
Total	16,747,568	35	17,010,534	36	17,067,461	36	17,125,888	36	18,040,855	36	18,040,855	36	17,162,671	36	18,084,038	36	18,084,038	36

Funding Sources		%		%		%		%		%		%		%		%			
Fund Balance	4000005	1,130,421	6.1	1,911,306	9.9			2,309,131	12.0	2,309,131	12.0	2,309,131	12.0	2,124,993	11.1	1,210,026	6.7	1,210,026	6.7
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	2.4	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	11.3	2,160,000	11.9	2,160,000	11.9
County Assessors Cont Educ	4000170	34,408	0.2	48,750	0.3			48,750	0.3	48,750	0.3	48,750	0.3	48,750	0.3	48,750	0.3	48,750	0.3
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	74.0	14,250,000	74.0	14,250,000	74.0	14,250,000	74.7	14,250,000	78.5	14,250,000	78.5
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	19,319,665	100.0			19,250,881	100.0	19,250,881	100.0	19,250,881	100.0	19,066,743	100.0	18,151,776	100.0	18,151,776	100.0
Excess Appropriation/(Funding)		(1,911,306)		(2,309,131)				(2,124,993)		(1,210,026)		(1,210,026)		(1,904,072)		(67,738)		(67,738)	
Grand Total		16,747,568		17,010,534				17,125,888		18,040,855		18,040,855		17,162,671		18,084,038		18,084,038	

The Department reduced its Base Level 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.

Agency Position Usage Report

FY2006 - 2007						FY2007 - 2008						FY2008 - 2009					
Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused	Authorized in Act	Budgeted			Unbudgeted	% of Authorized Unused
	Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total			Filled	Unfilled	Total	Total	
36	34	2	36	0	5.56 %	36	33	3	36	0	8.33 %	36	30	6	36	0	16.67 %

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.

Appropriation Summary

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Real Property Reappraisal	5900046	14,249,994	14,250,000	14,250,000	14,250,000	15,000,000	15,000,000	14,250,000	15,000,000	15,000,000
Total		14,249,994	14,250,000	14,250,000	14,250,000	15,000,000	15,000,000	14,250,000	15,000,000	15,000,000
Funding Sources										
Fund Balance	4000005	290,494	223,243		223,243	223,243	223,243	223,243	0	0
Intra-agency Fund Transfer	4000317	0	0		0	526,757	526,757	0	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		14,473,243	15,000,000	15,000,000	14,473,243	15,000,000	15,000,000
Excess Appropriation/(Funding)		(223,243)	(223,243)		(223,243)	0	0	(223,243)	0	0
Grand Total		14,249,994	14,250,000		14,250,000	15,000,000	15,000,000	14,250,000	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.

Change Level by Appropriation

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	14,250,000	0	14,250,000	100.0	14,250,000	0	14,250,000	100.0
C01	Existing Program	750,000	0	15,000,000	105.3	750,000	0	15,000,000	105.3

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	14,250,000	0	14,250,000	100.0	14,250,000	0	14,250,000	100.0
C01	Existing Program	750,000	0	15,000,000	105.3	750,000	0	15,000,000	105.3

Justification

C01	This request is for increases of \$750,000 each year in appropriation for the Real Property Reappraisal Program. Growth in the number of parcels to be reappraised at the rate of \$7 each is now exceeding the Base Level amount of \$14,250,000 each year. The Department proposes to seek authorization to transfer excess funds in its State Operations Program to support these increases for the 2009-2011 Biennium only.
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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 \$650 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.

Appropriation Summary

Appropriation: 215 - County Assessors Continuing Education
Funding Sources: TCA - County Assessors Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	35,940	40,000	40,000	40,000	51,600	51,600	40,000	51,600	51,600
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	8,400	8,400	0	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	40,000	60,000	60,000	40,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	48,778	47,246		55,996	55,996	55,996	64,746	44,746	44,746
County Assessors Cont Educ	4000170	34,408	48,750		48,750	48,750	48,750	48,750	48,750	48,750
Total Funding		83,186	95,996		104,746	104,746	104,746	113,496	93,496	93,496
Excess Appropriation/(Funding)		(47,246)	(55,996)		(64,746)	(44,746)	(44,746)	(73,496)	(33,496)	(33,496)
Grand Total		35,940	40,000		40,000	60,000	60,000	40,000	60,000	60,000

Change Level by Appropriation

Appropriation: 215 - County Assessors Continuing Education
Funding Sources: TCA - County Assessors Continuing Education Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	40,000	0	40,000	100.0	40,000	0	40,000	100.0
C01	Existing Program	20,000	0	60,000	150.0	20,000	0	60,000	150.0

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	40,000	0	40,000	100.0	40,000	0	40,000	100.0
C01	Existing Program	20,000	0	60,000	150.0	20,000	0	60,000	150.0

Justification

C01	This request is for increases of \$11,600 each year in Operating Expenses and \$8,400 each year in Professional Fees with which to conduct additional training courses for county assessment personnel employing excess fund balances that were originally collected for training purposes.
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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.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
	2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010 Base Level	2009-2010 Agency	2009-2010 Executive	2010-2011 Base Level	2010-2011 Agency	2010-2011 Executive
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	483,373	615,840	615,840	483,373	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	0	5,500	5,500	0	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	2,787,888	2,925,855	2,925,855	2,824,671	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	1,803,413	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		0	(526,757)	(526,757)	0	(750,000)	(750,000)
Refunds 4000415	1,282	0		0	0	0	0	0	0
Total Funding	4,026,522	4,653,835		4,591,301	4,064,544	4,064,544	4,413,413	2,998,689	2,998,689
Excess Appropriation/(Funding)	(1,577,226)	(1,981,301)		(1,803,413)	(1,138,689)	(1,138,689)	(1,588,742)	(29,651)	(29,651)
Grand Total	2,449,296	2,672,534		2,787,888	2,925,855	2,925,855	2,824,671	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 Base Level request for general revenue funding to \$450,000 each year of the 2009-2011 Biennium.

Change Level by Appropriation

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	2,787,888	36	2,787,888	100.0	2,824,671	36	2,824,671	100.0
C01	Existing Program	52,467	0	2,840,355	101.9	52,467	0	2,877,138	101.9
C08	Technology	85,500	0	2,925,855	104.9	91,900	0	2,969,038	105.1

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	2,787,888	36	2,787,888	100.0	2,824,671	36	2,824,671	100.0
C01	Existing Program	52,467	0	2,840,355	101.9	52,467	0	2,877,138	101.9
C08	Technology	85,500	0	2,925,855	104.9	91,900	0	2,969,038	105.1

Justification

C01	Additions in Operating Expenses of \$52,467 each year are requested for anticipated increases in rent and in travel costs for field personnel.
C08	Requested is increases in Operating Expenses of \$80,000 for FY10 and \$86,400 for FY11 to obtain and distribute to counties the yearly Marshall & Swift Commercial Pricing Guide. This Guide was previously purchased with real property reappraisal funds which is no longer a viable option.----- Capital Outlay of \$5,500 each year is requested for replacement and upgrading of information technology equipment as specified in the Department's IT Plan. The Pricing Guide is referenced under the Operations tab in the Major Applications section and the hardware replacement is under the Operations-Hardware tab in the Future Hardware Purchases section.

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.

Appropriation Summary

Appropriation: C73 - Assessment Coordination - Cash

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

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2007-2008 Actual	2008-2009 Budget	2008-2009 Authorized	2009-2010			2010-2011		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	12,338	28,000	28,000	28,000	33,000	33,000	28,000	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	15,000	17,000	17,000	15,000	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	48,000	55,000	55,000	48,000	55,000	55,000
Funding Sources										
Fund Balance	4000005	42,781	63,591		48,591	48,591	48,591	33,591	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	66,591	59,591	59,591
Excess Appropriation/(Funding)		(63,591)	(48,591)		(33,591)	(26,591)	(26,591)	(18,591)	(4,591)	(4,591)
Grand Total		12,338	48,000		48,000	55,000	55,000	48,000	55,000	55,000

Change Level by Appropriation

Appropriation: C73 - Assessment Coordination - Cash

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

Agency Request

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	48,000	0	48,000	100.0	48,000	0	48,000	100.0
C01	Existing Program	7,000	0	55,000	114.6	7,000	0	55,000	114.6

Executive Recommendation

Change Level		2009-2010	Pos	Cumulative	% of BL	2010-2011	Pos	Cumulative	% of BL
BL	Base Level	48,000	0	48,000	100.0	48,000	0	48,000	100.0
C01	Existing Program	7,000	0	55,000	114.6	7,000	0	55,000	114.6

Justification

C01	This request is for increases of \$5,000 each year in Operating Expenses and \$2,000 each year in Professional Services to employ accumulated fund balances to provide course materials and instructors for additional training sessions for county assessors.
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