

DEPT OF FINANCE & ADMINISTRATION - ASSESSMENT COORDINATION DIVISION

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2022

None

Employment Summary

	Male	Female	Total	%
White Employees	14	8	22	92 %
Black Employees	1	1	2	8 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			2	8 %
Total Employees			24	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Agri Land Values	A.C.A. 26-26-407	N	Y	25	Statute requires every county and appraisal company to be provided with listing of agri land values. Also provided electronically.	0	0.00
Annual Report	A.C.A. 26-24-121	Y	Y	10	Statute requires ACD to issue an Annual Report	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
County Board of Equalization Model Uniform Hearing Procedures	A.C.A. 26-27-317	N	N	75	Provided upon request to County Clerks, Equalization Board Members and property owners. Also provided on Agency website.	0	0.00
Real Estate Manual	A.C.A. 26-26-1904	N	N	10	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Training and Education Program	A.C.A. 26-26-503	N	N	75	Provided upon request as a guide in counties for assessment of real property	0	0.00

Department Appropriation Summary

Appropriation	Historical Data				Agency Request and Executive Recommendation									
	2021-2022		2022-2023		2022-2023		2023-2024				2024-2025			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1VC Real Property Reappraisal Program	14,671,235	0	14,781,946	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	5,250	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
258 Assessment Coordination-State Operations	2,587,849	30	3,512,606	33	3,362,849	32	3,715,919	33	3,715,919	33	3,741,893	33	3,741,893	33
99Z Cash Operations	13,027	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0
Total	17,277,361	30	18,409,552	33	19,227,849	32	19,580,919	33	19,580,919	33	19,606,893	33	19,606,893	33

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	3,912,254	18.5	3,874,465	17.8	3,411,859	16.1	3,411,859	16.1	2,538,655	12.1	2,538,655	12.1
General Revenue	4000010	421,235	2.0	531,946	2.4	586,950	2.8	586,950	2.8	591,144	2.8	591,144	2.8
Cash Fund	4000045	46,674	0.2	20,000	0.1	47,000	0.2	47,000	0.2	50,000	0.2	50,000	0.2
Ad Valorem Tax	4000060	2,471,484	11.7	3,100,000	14.2	2,700,000	12.7	2,700,000	12.7	3,000,000	14.2	3,000,000	14.2
County Assessors Cont Educ	4000170	44,187	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2
Inter-agency Fund Transfer	4000316	4,542	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0	165,715	0.8	165,715	0.8	591,144	2.8	591,144	2.8
M & R Sales	4000340	79	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	1,371	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Real Property Reappraisal	4000405	14,250,000	67.4	14,250,000	65.3	14,250,000	67.2	14,250,000	67.2	14,250,000	67.6	14,250,000	67.6
Total Funds		21,151,826	100.0	21,821,411	100.0	21,206,524	100.0	21,206,524	100.0	21,065,943	100.0	21,065,943	100.0
Excess Appropriation/(Funding)		(3,874,465)		(3,411,859)		(1,625,605)		(1,625,605)		(1,459,050)		(1,459,050)	
Grand Total		17,277,361		18,409,552		19,580,919		19,580,919		19,606,893		19,606,893	

FY23 Budget amount in FC 258 (State Operations) exceeds authorized due to salary, matching rate adjustments, and transfers from the Agency Growth Pool during the 2021-2023 Biennium.
 Budget Number of Positions may exceed Authorized Number due to transfers from the Agency Growth Pool during the 2021-2023 Biennium.
 Authorized position count in FC 258 (State Operations) varies from Agency Request count due to a surrender of one (1) position for two (2) pool positions.
 Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

The Assessment Coordination Division administers the Real Property Reappraisal Program in which the market value of real property located within the seventy-five (75) Arkansas counties is reappraised every three to five years for taxation purposes. This requirement is mandated by Ark. Code Ann. § 26-26-1902. 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. Special language also provides for a transfer of funds from the Miscellaneous Agencies Fund Account to the Real Property Reappraisal Fund up to a total of \$1,500,000.

Continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting to continue appropriation in the amount of \$15,750,000 in each year of the biennium.

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	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Real Property Reappraisal 5900046	14,671,235	14,781,946	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Total	14,671,235	14,781,946	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Funding Sources							
Intra-agency Fund Transfer 4000317	421,235	531,946		586,950	586,950	591,144	591,144
Real Property Reappraisal 4000405	14,250,000	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000
Total Funding	14,671,235	14,781,946		14,836,950	14,836,950	14,841,144	14,841,144
Excess Appropriation/(Funding)	0	0		913,050	913,050	908,856	908,856
Grand Total	14,671,235	14,781,946		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 Division's County Assessors Continuing Education Program is funded by \$600 assessments collected annually from counties, as authorized by Ark. Code Ann. § 19-5-944. These proceeds are used exclusively for operation of the continuing education program for local assessment personnel.

Continuing level of appropriation is FY2023 Authorized.

The Agency is requesting to continue appropriation in the amount of \$60,000 in each year of the biennium.

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		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Operating Expenses	5020002	5,250	51,600	51,600	51,600	51,600	51,600	51,600
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	8,400	8,400	8,400	8,400	8,400	8,400
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		5,250	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources								
Fund Balance	4000005	343,403	382,340		367,340	367,340	352,340	352,340
County Assessors Cont Educ	4000170	44,187	45,000		45,000	45,000	45,000	45,000
Total Funding		387,590	427,340		412,340	412,340	397,340	397,340
Excess Appropriation/(Funding)		(382,340)	(367,340)		(352,340)	(352,340)	(337,340)	(337,340)
Grand Total		5,250	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 DFA - Assessment Coordination - State Operations appropriation is utilized for personal services and operating expenses of the division. Funding is provided by general revenue and transfers from the Ad Valorem Tax Fund as authorized by Ark. Code Ann. § 19-5-906.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting appropriation in the amount of \$3,715,919 in FY24 and \$3,741,893 in FY25 and general revenue funding in the amount of \$586,950 in FY24 and \$591,144 in FY25.

The Agency Request includes the following changes in each year of the biennium:

- Transfer of one (1) position to and one (1) position from DFA - Revenue Services Division (BA 0630 - Fund Center 281) with a total decrease of (\$408) in Regular Salaries and (\$95) in Personal Services Matching appropriation for both years of the biennium. These transfers are necessary for better utilization of the positions.
- Various personnel changes which include reclassifications with no change in appropriation.
- Increase of \$250,000 in Operating Expenses due to increased contract related costs associated with the National Automobile Dealers Association (NADA).

The Executive Recommendation provides for the Agency Request with the exception of various personnel changes. These changes will be placed on hold for the new administration to review and recommend.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations
Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	1,396,708	1,739,153	1,639,265	1,684,440	1,684,440	1,687,840	1,687,840
#Positions	30	33	32	33	33	33	33
Extra Help 5010001	0	2,500	2,500	2,500	2,500	2,500	2,500
#Extra Help	0	3	3	3	3	3	3
Personal Services Matching 5010003	517,680	613,844	563,975	621,870	621,870	644,444	644,444
Operating Expenses 5020002	400,650	622,240	622,240	872,240	872,240	872,240	872,240
Conference & Travel Expenses 5050009	11,556	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
Data Processing 5090012	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0
Assessor's School 5900046	123,182	325,000	325,000	325,000	325,000	325,000	325,000
Assessment Educ Incentive 5900047	138,073	150,000	150,000	150,000	150,000	150,000	150,000
Total	2,587,849	3,512,606	3,362,849	3,715,919	3,715,919	3,741,893	3,741,893

Funding Sources							
Fund Balance 4000005	3,395,360	3,284,987		2,872,381	2,872,381	2,022,177	2,022,177
General Revenue 4000010	421,235	531,946		586,950	586,950	591,144	591,144
Ad Valorem Tax 4000060	2,471,484	3,100,000		2,700,000	2,700,000	3,000,000	3,000,000
Inter-agency Fund Transfer 4000316	4,542	0		0	0	0	0
Intra-agency Fund Transfer 4000317	(421,235)	(531,946)		(421,235)	(421,235)	0	0
M & R Sales 4000340	79	0		0	0	0	0
Other 4000370	1,371	0		0	0	0	0
Total Funding	5,872,836	6,384,987		5,738,096	5,738,096	5,613,321	5,613,321
Excess Appropriation/(Funding)	(3,284,987)	(2,872,381)		(2,022,177)	(2,022,177)	(1,871,428)	(1,871,428)
Grand Total	2,587,849	3,512,606		3,715,919	3,715,919	3,741,893	3,741,893

FY23 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary, matching rate adjustments, and transfers from the Agency Growth Pool during the 2021-2023 Biennium.

Budget Number of Positions may exceed the Authorized Number due to transfers from the Agency Growth Pool during the 2021-2023 Biennium.

Authorized position count varies from Agency Request count due to a surrender of one (1) position for two (2) pool positions.

Analysis of Budget Request

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

The Assessment Coordination Division'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 division. These resources are utilized 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.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2023 Authorized.

The Agency is requesting to continue appropriation in the amount of \$55,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Operating Expenses	5020002	13,027	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	
Professional Fees	5060010	0	17,000	17,000	17,000	17,000	17,000	17,000	
Data Processing	5090012	0	0	0	0	0	0	0	
Capital Outlay	5120011	0	0	0	0	0	0	0	
Total		13,027	55,000	55,000	55,000	55,000	55,000	55,000	
Funding Sources									
Fund Balance	4000005	173,491	207,138		172,138	172,138	164,138	164,138	
Cash Fund	4000045	46,674	20,000		47,000	47,000	50,000	50,000	
Total Funding		220,165	227,138		219,138	219,138	214,138	214,138	
Excess Appropriation/(Funding)		(207,138)	(172,138)		(164,138)	(164,138)	(159,138)	(159,138)	
Grand Total		13,027	55,000		55,000	55,000	55,000	55,000	

Expenditure of appropriation is contingent upon available funding.