

# ASSESSMENT COORDINATION DEPARTMENT

## Enabling Laws

Act 2090 of 2005  
AR Code §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.

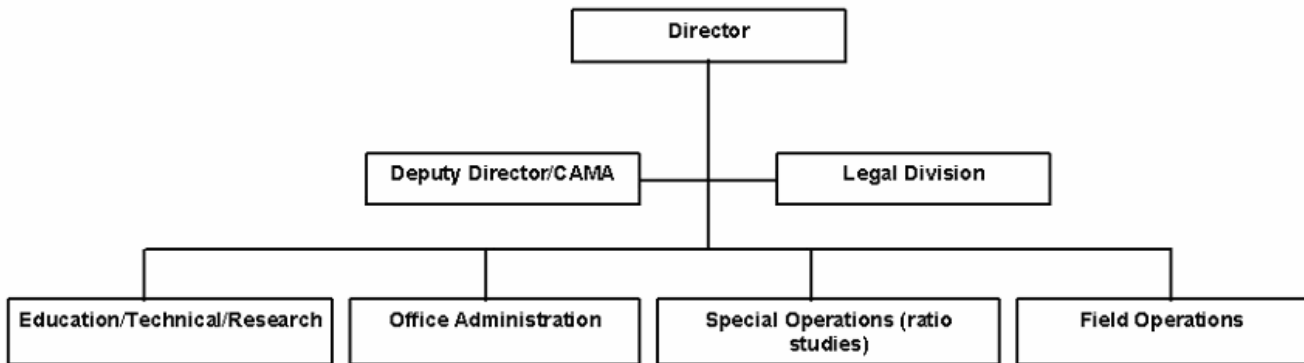
The Cash Operations function was created for budget purposes to separate operating funds of the Department from cash funds created from the sale of manuals and educational materials that are used to replenish such and to fund participation in educational programs.

## 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. This budget, requested at Base Level with the following exceptions, is necessary to carry out these duties.

To maintain the Department's information technology capabilities, Capital Outlay is requested in each year to replace and upgrade data processing and other technology equipment.

An additional position, Program Support Manager, Grade 22, is requested to enhance field operation capability to perform additional appraisals and assessment studies and to implement sweeping changes in field auditing procedures, as recommended in the report of the Legislative sanctioned Task Force to study the Department's duties and performance. 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, 2004

Findings	Recommendations
None	None

## Employment Summary

	Male	Female	Total	%
White Employees	21	9	30	88 %
Black Employees	3	1	4	12 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			4	12 %
Total Employees			34	100 %

## Cash Fund Balance Description as of June 30, 2006

Fund Account	Balance	Type	Location
1180100	\$48,771	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	2005-2006		2006-2007		2006-2007		2007-2008				2008-2009			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1VC Real Property Reappraisal Prog	13,891,694	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0
215 Co. Assessors Cont. Education	29,126	0	40,000	0	40,000	0	40,000	0	40,000	0	40,000	0	40,000	0
258 Assmnt Coordination-St Oprs	2,484,923	34	2,647,314	36	2,654,112	36	2,713,220	37	2,660,000	36	2,713,220	37	2,660,000	36
C73 Assessment Coordination - Cash	27,916	0	48,000	0	48,000	0	48,000	0	48,000	0	48,000	0	48,000	0
<b>Total</b>	<b>16,433,659</b>	<b>34</b>	<b>16,985,314</b>	<b>36</b>	<b>16,992,112</b>	<b>36</b>	<b>17,051,220</b>	<b>37</b>	<b>16,998,000</b>	<b>36</b>	<b>17,051,220</b>	<b>37</b>	<b>16,998,000</b>	<b>36</b>

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	462,057	2.7	386,582	2.2			364,332	2.1	364,332	2.1	342,082	2.0
General Revenue	4000010	774,529	4.6	923,112	5.3			989,018	5.7	935,798	5.4	989,018	5.7
Cash Fund	4000045	15,071	0.1	32,000	0.2			32,000	0.2	32,000	0.2	32,000	0.2
Merit Adjustment Fund	4000055	0	0.0	10,340	0.1			0	0.0	0	0.0	0	0.0
Ad Valorem Tax	4000060	1,710,394	10.2	1,713,862	9.9			1,724,202	9.9	1,724,202	9.9	1,724,202	10.0
County Assessors Cont Educ	4000170	32,168	0.2	33,750	0.2			33,750	0.2	33,750	0.2	33,750	0.2
Real Property Reappraisal	4000405	13,826,022	82.2	14,250,000	82.1			14,250,000	81.9	14,250,000	82.2	14,250,000	82.0
<b>Total Funds</b>		<b>16,820,241</b>	<b>100.0</b>	<b>17,349,646</b>	<b>100.0</b>			<b>17,393,302</b>	<b>100.0</b>	<b>17,340,082</b>	<b>100.0</b>	<b>17,371,052</b>	<b>100.0</b>
Excess Appropriation/(Funding)		(386,582)		(364,332)				(342,082)		(342,082)		(319,832)	
<b>Grand Total</b>		<b>16,433,659</b>		<b>16,985,314</b>				<b>17,051,220</b>		<b>16,998,000</b>		<b>17,051,220</b>	

**Agency Position Usage Report**

FY2004-2005						FY2005-2006						FY2006-2007					
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	
32	30	2	32	0	6.25%	36	32	4	36	0	11.11%	36	34	2	36	0	5.56%



## **Analysis of Budget Request**

**Appropriation:** 1VC - Real Property Reappraisal Prog

**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 (Arkansas Code § 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%). The Department requests continuation of this program's Base Level of \$14,250,000 each year, including special language for funding.

The Executive Recommendation provides for the Agency Request.

## Appropriation Summary

**Appropriation:** 1VC Real Property Reappraisal Prog  
**Funding Sources:** GPR - Real Property Reappraisal Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Real Property Reappraisal 5900046	13,891,694	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
<b>Total</b>	<b>13,891,694</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>
<b>Funding Sources</b>									
Fund Balance 4000005	356,166	290,494		290,494	290,494	290,494	290,494	290,494	290,494
Real Property Reappraisal 4000405	13,826,022	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
<b>Total Funding</b>	<b>14,182,188</b>	<b>14,540,494</b>		<b>14,540,494</b>	<b>14,540,494</b>	<b>14,540,494</b>	<b>14,540,494</b>	<b>14,540,494</b>	<b>14,540,494</b>
Excess Appropriation/(Funding)	(290,494)	(290,494)		(290,494)	(290,494)	(290,494)	(290,494)	(290,494)	(290,494)
<b>Grand Total</b>	<b>13,891,694</b>	<b>14,250,000</b>		<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>	<b>14,250,000</b>

## **Analysis of Budget Request**

**Appropriation:** 215 - Co. Assessors Cont. Education

**Funding Sources:** TCA - County Assessors Continuing Education Fund

The Assessment Coordination Department's County Assessors Continuing Education Program is funded by \$450 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 continuation of this program at its Base Level of \$40,000 each year.

The Executive Recommendation provides for Agency Request.

**Appropriation Summary**

**Appropriation:** 215 Co. Assessors Cont. Education  
**Funding Sources:** TCA - County Assessors Continuing Education Fund

**Historical Data**

**Agency Request and Executive Recommendation**

Commitment Item	2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	29,126	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Conference & Travel Expenses 5050009	0	0	0	0	0	0	0	0	0
Professional Fees 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>29,126</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Funding Sources</b>									
Fund Balance 4000005	44,276	47,318		41,068	41,068	41,068	34,818	34,818	34,818
County Assessors Cont Educ 4000170	32,168	33,750		33,750	33,750	33,750	33,750	33,750	33,750
<b>Total Funding</b>	<b>76,444</b>	<b>81,068</b>		<b>74,818</b>	<b>74,818</b>	<b>74,818</b>	<b>68,568</b>	<b>68,568</b>	<b>68,568</b>
Excess Appropriation/(Funding)	(47,318)	(41,068)		(34,818)	(34,818)	(34,818)	(28,568)	(28,568)	(28,568)
<b>Grand Total</b>	<b>29,126</b>	<b>40,000</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

## **Analysis of Budget Request**

**Appropriation:** 258 - Assmnt Coordination-St Oprs

**Funding Sources:** HUA - Miscellaneous Agencies Fund

The Assessment Coordination Department's main operating appropriation is funded by a mix of general revenues and Ad Valorem Taxes that are authorized by Arkansas Code §19-5-906. Base Level for this appropriation is \$2,654,500 each year, with 36 positions authorized and budgeted.

A cost of living increase is not incorporated in Base Level pending the outcome of the Classification and Compensation Study. FY07 salary levels have been held flat each year for all incumbents. Personal Services Matching may reflect increases in the Base Level due to the Social Security Tax maximum income limit and certain increases in Worker's Compensation and Unemployment Tax rates. Personal Services Matching also includes a \$30 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$350 per month.

The Department is requesting one additional position, a Program Support Manager, Grade 22, to increase supervision for field operations as recommended in the report of the Legislative sanctioned Task Force to study operations of the Agency. Salary and matching costs are \$53,220 each year.

Capital Outlay of \$5,500 each year is requested for replacement of data processing and technology equipment.

The Executive Recommendation provides for Base Level, plus additional appropriation and general revenue funding of \$5,500 each year for the Capital Outlay request.

## Appropriation Summary

**Appropriation:** 258 Assmnt Coordination-St Oprs  
**Funding Sources:** HUA - Miscellaneous Agencies Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,315,318	1,430,657	1,439,835	1,430,657	1,471,422	1,430,657	1,430,657	1,471,422	1,430,657
<b>#Positions</b>	<b>34</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>36</b>
Extra Help 5010001	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>#Extra Help</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Personal Services Matching 5010003	390,565	411,415	409,035	441,101	453,556	441,101	441,101	453,556	441,101
Operating Expenses 5020002	465,141	483,373	483,373	483,373	483,373	483,373	483,373	483,373	483,373
Conference & Travel Expenses 5050009	48,758	49,869	49,869	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees 5060010	30,000	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	15,572	22,500	22,500	0	5,500	5,500	0	5,500	5,500
Assessor's School 5900046	123,069	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Assessment Educ Incentive 5900047	96,500	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
<b>Total</b>	<b>2,484,923</b>	<b>2,647,314</b>	<b>2,654,112</b>	<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>	<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>
<b>Funding Sources</b>									
General Revenue 4000010	774,529	923,112		930,298	989,018	935,798	930,298	989,018	935,798
Merit Adjustment Fund 4000055	0	10,340		0	0	0	0	0	0
Ad Valorem Tax 4000060	1,710,394	1,713,862		1,724,202	1,724,202	1,724,202	1,724,202	1,724,202	1,724,202
<b>Total Funding</b>	<b>2,484,923</b>	<b>2,647,314</b>		<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>	<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>
Excess Appropriation/(Funding)	0	0		0	0	0	0	0	0
<b>Grand Total</b>	<b>2,484,923</b>	<b>2,647,314</b>		<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>	<b>2,654,500</b>	<b>2,713,220</b>	<b>2,660,000</b>

FY07 Budgeted in Personal Services Matching exceeds Authorized due to matching rate adjustments during the 2005-2007 Biennium.

FY06 Authorized Appropriation for Professional Fees was \$30,000 per Act 2090 of 2005, with \$10,000 Authorized for FY07.

## **Change Level by Appropriation**

**Appropriation:** 258-Assmnt Coordination-St Oprs  
**Funding Sources:** HUA - Miscellaneous Agencies Fund

### **Agency Request**

Change Level		2007-2008	Pos	Cumulative	% of BL	2008-2009	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>2,654,500</b>	<b>36</b>	<b>2,654,500</b>	<b>100.0</b>	<b>2,654,500</b>	<b>36</b>	<b>2,654,500</b>	<b>100.0</b>
C01	Existing Program	53,220	1	2,707,720	102.0	53,220	1	2,707,720	102.0
C08	Technology	5,500	0	2,713,220	102.2	5,500	0	2,713,220	102.2

### **Executive Recommendation**

Change Level		2007-2008	Pos	Cumulative	% of BL	2008-2009	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	<b>2,654,500</b>	<b>36</b>	<b>2,654,500</b>	<b>100.0</b>	<b>2,654,500</b>	<b>36</b>	<b>2,654,500</b>	<b>100.0</b>
C01	Existing Program	0	0	2,654,500	100.0	0	0	2,654,500	100.0
C08	Technology	5,500	0	2,660,000	100.2	5,500	0	2,660,000	100.2

### **Justification**

C01	The addition of a Program Support Manager position, Grade 22, is requested to provide more supervision to increase the level of appraisals and assessment studies and to implement sweeping changes in field auditing procedures, as recommended by the Legislative sanctioned Task Force Study of the Department's operations. These changes are designed to make the Department more effective and valuable in the assessment process in Arkansas.
C08	Capital Outlay of \$5,500 each year is requested to replace and upgrade data processing and information technology equipment as indicated in the Department's IT Plan submitted to the Office of Information Technology.

## **Analysis of Budget Request**

**Appropriation:** C73 - Assessment Coordination - Cash

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

The Assessment Coordination Department's cash 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 the Base Level of \$48,000 each year.

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	2005-2006	2006-2007	2006-2007	2007-2008			2008-2009		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	12,916	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Conference & Travel Expenses 5050009	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees 5060010	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>27,916</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>Funding Sources</b>									
Fund Balance 4000005	61,615	48,770		32,770	32,770	32,770	16,770	16,770	16,770
Cash Fund 4000045	15,071	32,000		32,000	32,000	32,000	32,000	32,000	32,000
<b>Total Funding</b>	<b>76,686</b>	<b>80,770</b>		<b>64,770</b>	<b>64,770</b>	<b>64,770</b>	<b>48,770</b>	<b>48,770</b>	<b>48,770</b>
Excess Appropriation/(Funding)	(48,770)	(32,770)		(16,770)	(16,770)	(16,770)	(770)	(770)	(770)
<b>Grand Total</b>	<b>27,916</b>	<b>48,000</b>		<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>