

ASSESSMENT COORDINATION DEPARTMENT

Enabling Laws

Act 254 of 2012
A.C.A. §25-28-101 et seq.

History and Organization

MISSION STATEMENT

The Assessment Coordination Department (ACD) 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 Department'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, as amended, increased the funds payable from each county assessor's office to the amount of \$600 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.

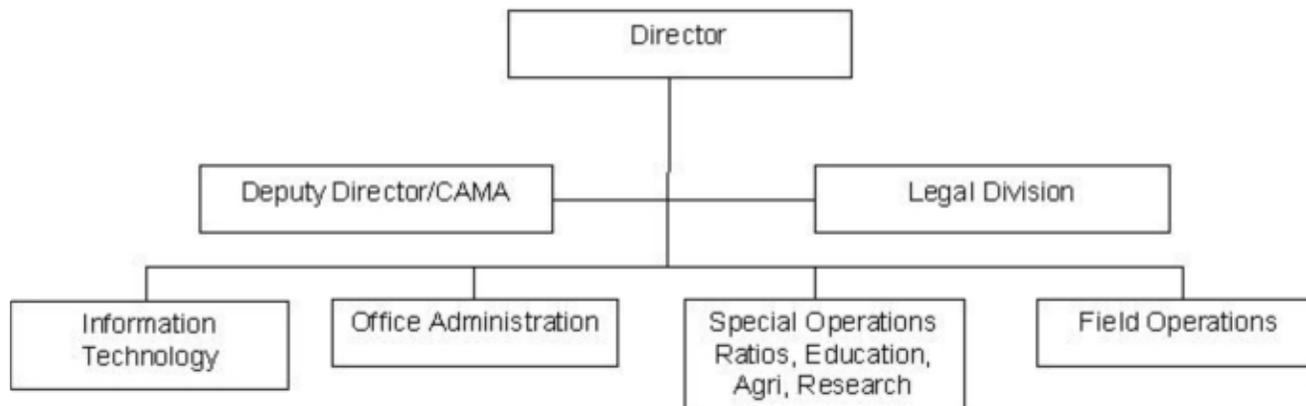
The Cash Operations function was created for budget purposes to separate operating funds of the Department from cash funds created from the sale of manuals and educational materials that are used to replenish such and to fund participation in educational programs.

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.

The Department is requesting Base Level for the County Assessors Continuing Education Program, The Real Property Reappraisal Program, and the Cash in Treasury Program. In the State Operations Program, this agency is requesting additions of \$75,000 each year in the Assessor's School special line item and \$38,000 each year in the Assessment Education Incentive line item, with NO increase in general revenue funding. Also requested is continuation of the special language clause that provides for transfer of funds to the Real Property Reappraisal Fund from the Department's operating fund account and authorization of new special language to allow transfers from Operating Expenses to the Assessors' School special line item in the State Operations Program.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ARKANSAS ASSESSMENT COORDINATION DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2011

Findings

Recommendations

The Agency collects money from seminar registration fees, assessments remitted by Arkansas counties, appraisal contractors, and miscellaneous sales and reimbursements. As repeated from the prior audit, Agency management failed to establish strong internal controls regarding receipts, as demonstrated by the following:

Deposit receipts in a timely manner.

- The Agency failed to deposit receipts in a timely manner. Of the 458 receipts issued, 88 receipts from eight deposits were held more than 30 days before deposit. These receipts amount to \$59,076 or 25% of all receipts issued.

State Contracts Over \$25,000 Awarded To Minority Owned Businesses Fiscal Year 2012

None

Employment Summary

	Male	Female	Total	%
White Employees	19	9	28	88 %
Black Employees	2	2	4	12 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			4	12 %
Total Employees			32	100 %

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	25	Statute requires every county and appraisal company to be provided with listing of agri land values. Also provided electronically.
AR Property Tax Equalization and Appeals System - A Synopsis	None	N	N	250	Biennial update of the property tax system intended to aid public understanding and used as a guide by county equalization boards.
Millage Report	None	N	N	10	Provided upon request to be used as a source to identify all taxing units and their millage rates. Also provided on the Agency website.
Real Estate Manual	None	N	N	10	Provided upon request as a guide in counties for assessment of real property.

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2011-2012		2012-2013		2012-2013		2013-2014						2014-2015					
	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	14,625,786	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	17,142	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	2,771,687	33	2,937,603	36	3,019,694	36	2,954,817	36	3,067,817	36	3,067,817	36	2,957,043	36	3,070,043	36	3,070,043	36
99Z Cash Operations	3,588	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	17,418,203	33	18,802,603	36	18,884,694	36	18,819,817	36	18,932,817	36	18,932,817	36	18,822,043	36	18,935,043	36	18,935,043	36

Funding Sources		%		%		%		%		%		%		%		%	
Fund Balance	4000005	1,184,762	6.2	1,755,682	8.7	1,333,079	6.7	1,333,079	6.7	1,333,079	6.7	943,262	4.9	830,262	4.3	830,262	4.3
General Revenue	4000010	1,450,000	7.6	2,200,000	10.9	2,200,000	11.1	2,200,000	11.1	2,200,000	11.1	2,200,000	11.4	2,200,000	11.4	2,200,000	11.4
Cash Fund	4000045	22,434	0.1	35,000	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	2,151,264	11.2	1,850,000	9.2	1,900,000	9.6	1,900,000	9.6	1,900,000	9.6	1,900,000	9.8	1,900,000	9.9	1,900,000	9.9
County Assessors Cont Educ	4000170	43,516	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2	45,000	0.2
Intra-agency Fund Transfer	4000317	61,885	0.3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Adjustments	4000345	10,024	0.1	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	74.3	14,250,000	70.8	14,250,000	72.1	14,250,000	72.1	14,250,000	72.1	14,250,000	73.6	14,250,000	74.0	14,250,000	74.0
Total Funds		19,173,885	100.0	20,135,682	100.0	19,763,079	100.0	19,763,079	100.0	19,763,079	100.0	19,373,262	100.0	19,260,262	100.0	19,260,262	100.0
Excess Appropriation/(Funding)		(1,755,682)		(1,333,079)		(943,262)		(830,262)		(830,262)		(551,219)		(325,219)		(325,219)	
Grand Total		17,418,203		18,802,603		18,819,817		18,932,817		18,932,817		18,822,043		18,935,043		18,935,043	

Agency Position Usage Report

FY2010 - 2011						FY2011 - 2012						FY2012 - 2013					
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	31	5	36	0	13.89 %	36	33	3	36	0	8.33 %	36	33	3	36	0	8.33 %

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 \$15,750,000 each year and is the Agency Request. In addition, the Agency is requesting continuation of another special language clause that provides for intra-agency fund transfers up to \$1,500,000 each year from the Department's operating fund to the Real Property Reappraisal Fund.

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	2011-2012	2012-2013	2012-2013	2013-2014			2014-2015		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Real Property Reappraisal 5900046	14,625,786	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	14,625,786	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	375,786	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	14,625,786	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	14,625,786	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. The Department is requesting the Base Level of \$60,000 each year for the 2013-2015 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		Historical Data			2013-2014			2014-2015		
		2011-2012 Actual	2012-2013 Budget	2012-2013 Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	13,642	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		17,142	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources										
Fund Balance	4000005	80,330	106,704		91,704	91,704	91,704	76,704	76,704	76,704
County Assessors Cont Educ	4000170	43,516	45,000		45,000	45,000	45,000	45,000	45,000	45,000
Total Funding		123,846	151,704		136,704	136,704	136,704	121,704	121,704	121,704
Excess Appropriation/(Funding)		(106,704)	(91,704)		(76,704)	(76,704)	(76,704)	(61,704)	(61,704)	(61,704)
Grand Total		17,142	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 \$2,954,817 for FY14 and \$2,957,043 for FY15, with 36 positions authorized and budgeted.

Base Level Regular Salaries and Personal Services Matching include Career Service payments for eligible employees. Personal Services Matching also includes a \$20 increase in the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$410 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases. The Base Level salary of the unclassified Director's position reflects the FY13 line item maximum.

In addition to Base Level, the Department is requesting an increase of \$75,000 each year in the Assessor's School special line item and \$38,000 each year in the Assessment Education Incentive Program special line item to provide training and incentives for a growing number of changing personnel in local assessment offices. NO additional General Revenues are requested for funding. Also requested is continuation of the special language clause that authorizes intra-agency transfers from the Department's operating fund to the Real Property Reappraisal Fund and new special language that provides for transfers from Operating Expenses to the Assessors' School special line item.

The Executive Recommendation provides for the Agency Request.

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		
	2011-2012 Actual	2012-2013 Budget	2012-2013 Authorized	2013-2014			2014-2015		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,471,583	1,494,079	1,607,566	1,500,648	1,500,648	1,500,648	1,502,448	1,502,448	1,502,448
#Positions	33	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	475,531	521,915	490,519	532,560	532,560	532,560	532,986	532,986	532,986
Operating Expenses 5020002	538,992	622,240	622,240	622,240	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses 5050009	47,656	49,869	49,869	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees 5060010	1,425	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	0	0	0	0	0	0	0	0	0
Assessor's School 5900046	125,000	125,000	125,000	125,000	200,000	200,000	125,000	200,000	200,000
Assessment Educ Incentive 5900047	111,500	112,000	112,000	112,000	150,000	150,000	112,000	150,000	150,000
Total	2,771,687	2,937,603	3,019,694	2,954,817	3,067,817	3,067,817	2,957,043	3,070,043	3,070,043
Funding Sources									
Fund Balance 4000005	1,104,432	1,568,247		1,180,644	1,180,644	1,180,644	825,827	712,827	712,827
General Revenue 4000010	1,450,000	2,200,000		2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Ad Valorem Tax 4000060	2,151,264	1,850,000		1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Intra-agency Fund Transfer 4000317	(375,786)	(1,500,000)		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Miscellaneous Adjustments 4000345	10,024	0		0	0	0	0	0	0
Total Funding	4,339,934	4,118,247		3,780,644	3,780,644	3,780,644	3,425,827	3,312,827	3,312,827
Excess Appropriation/(Funding)	(1,568,247)	(1,180,644)		(825,827)	(712,827)	(712,827)	(468,784)	(242,784)	(242,784)
Grand Total	2,771,687	2,937,603		2,954,817	3,067,817	3,067,817	2,957,043	3,070,043	3,070,043

FY13 Budget amount in Personal Services Matching exceeds the Authorized amount due to matching rate adjustments during the 2011-2013 Biennium.

Change Level by Appropriation

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

Agency Request

Change Level		2013-2014	Pos	Cumulative	% of BL	2014-2015	Pos	Cumulative	% of BL
BL	Base Level	2,954,817	36	2,954,817	100.0	2,957,043	36	2,957,043	100.0
C01	Existing Program	113,000	0	3,067,817	103.8	113,000	0	3,070,043	103.8

Executive Recommendation

Change Level		2013-2014	Pos	Cumulative	% of BL	2014-2015	Pos	Cumulative	% of BL
BL	Base Level	2,954,817	36	2,954,817	100.0	2,957,043	36	2,957,043	100.0
C01	Existing Program	113,000	0	3,067,817	103.8	113,000	0	3,070,043	103.8

Justification

C01	This request is for an addition of \$75,000 each year for the Assessor's School special line item and \$38,000 each year for the Assessment Education Incentive Program. The Department is experiencing increases in the number of new assessment personnel in county offices that require initial and subsequent intermediate training. This will also increase the number of assessment personnel that will qualify for educational incentive payments.
-----	---

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.

The Department is requesting continuation of this program at the Base Level of \$55,000 each year.

The Executive Recommendation provides for the Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
	2011-2012 Actual	2012-2013 Budget	2012-2013 Authorized	2013-2014			2014-2015		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	1,838	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	1,750	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	3,588	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Funding Sources									
Fund Balance 4000005	0	80,731		60,731	60,731	60,731	40,731	40,731	40,731
Cash Fund 4000045	22,434	35,000		35,000	35,000	35,000	35,000	35,000	35,000
Intra-agency Fund Transfer 4000317	61,885	0		0	0	0	0	0	0
Total Funding	84,319	115,731		95,731	95,731	95,731	75,731	75,731	75,731
Excess Appropriation/(Funding)	(80,731)	(60,731)		(40,731)	(40,731)	(40,731)	(20,731)	(20,731)	(20,731)
Grand Total	3,588	55,000		55,000	55,000	55,000	55,000	55,000	55,000