

# ASSESSMENT COORDINATION DEPARTMENT

## Enabling Laws

Act 41 of 2016  
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.

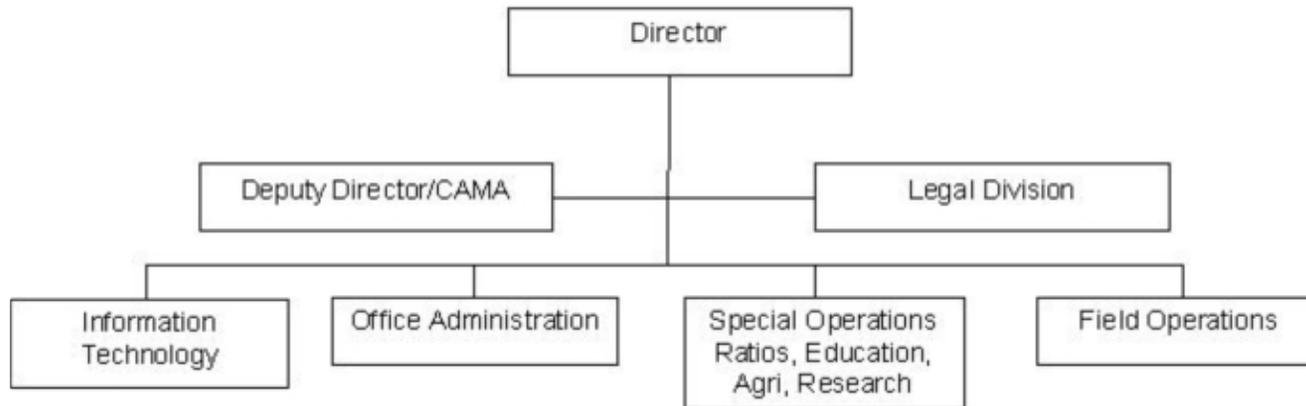
The Cash Operations function was created for budget purposes to separate operating funds of the Department from cash funds created from the sale of manuals and educational materials that are used to replenish such and to fund participation in educational programs.

## 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



## 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 2017 - 2019 Biennium.

The Department's efficiency efforts are refining and improving the process for counties to complete statutorily-required county-wide reappraisal plans, including revising the reappraisal plan documents, conducting planning meetings with County Assessors, creating checklists for the reappraisal plan process and preparing accompanying documents for use by the counties.

In 2015, ACD conducted a travel expense study for the ACD field auditors in an effort to reallocate travel distance ranges which will hopefully result in decreased field travel expenses. The Department is also realigning audit territories to minimize travel expense and also to maximize audit work process efficiency.

ACD recently revised its field audit guidelines and forms to reduce redundancies in the field audit work, provide more breadth and depth in the audit documentation and provide a better audit product for the County assessors and their appraisers.

The Department is currently rewriting audit guidelines to clarify and simplify audit procedures as discussed in item 1 above. ACD recently provided document scanners to the ACD field auditors. This will reduce travel and paperwork load in the field and it is also digitizing the existing records for better storage and public access capability. ACD is in the process of revising job descriptions and realigning job duties to better fit employee skills with department functions.

The Department's vital functions, as mandated by statute or rule, could not continue without our current level of funding.

Mandated by statute or rule:

Ratio Studies to ensure county compliance with uniform real property assessment laws.

Reappraisal plans - assisting counties with the submission, approval and compliance of reappraisal plans required by statute.

Field Audits for both real and personal property to provide feedback to county assessors and to discover potential valuation issues as soon as possible for corrective action.

Education/certification/training programs for county assessors, county employees and reappraisal contractor employees.

Day-to-day assistance and support for county assessors, other local elected officials, and the Executive and Legislative branches of Arkansas state government and taxpayers.

Reimbursement of county-wide reappraisal expenses to counties.

Assist counties in the calculations needed to determine if mileage rollbacks are required by statute.

Calculation of the agricultural values.

Calculate the oil and gas real property values, relieving the counties from having to contract out for those services.

Provide the counties with property values at a savings by buying at the state level, for mobile homes, aircraft, atv's, tractors and other miscellaneous construction equipment.

Have a joint contract with DFA to provide the car and truck values to the counties, again providing savings for the counties and the state.

The Department is also requesting the 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 the special language clause that provides for transfer of funds from Operating Expense 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, 2014

Findings	Recommendations
None	None

**State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2016**

None

## Employment Summary

	Male	Female	Total	%
White Employees	17	10	27	82 %
Black Employees	2	4	6	18 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			6	18 %
Total Employees			33	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. 26-4-407	N	N	25	Statute requires every county and appraisal company to be provided with listing of agri land values. Also provided electronically.	0	0.00
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.	0	0.00
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.	0	0.00
Real Estate Manual	None	N	N	10	Provided upon request as a guide in counties for assessment of real property.	0	0.00

# Department Appropriation Summary

## Historical Data

## Agency Request and Executive Recommendation

Appropriation	2015-2016		2016-2017		2016-2017		2017-2018						2018-2019					
	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	14,565,213	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	0	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	3,159,278	34	3,319,288	36	3,056,350	36	3,331,436	36	3,331,436	36	3,331,436	36	3,331,684	36	3,331,684	36	3,331,684	36
99Z Cash Operations	0	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
<b>Total</b>	<b>17,724,491</b>	<b>34</b>	<b>19,184,288</b>	<b>36</b>	<b>18,921,350</b>	<b>36</b>	<b>19,196,436</b>	<b>36</b>	<b>19,196,436</b>	<b>36</b>	<b>19,196,436</b>	<b>36</b>	<b>19,196,684</b>	<b>36</b>	<b>19,196,684</b>	<b>36</b>	<b>19,196,684</b>	<b>36</b>

Funding Sources		%		%		%		%		%		%		%		%
Fund Balance	4000005	3,206,997	15.7	2,755,662	13.8		785,930	4.0	785,930	4.0	785,930	4.0	294,604	1.5	294,604	1.5
General Revenue	4000010	534,449	2.6	534,449	2.7		534,449	2.7	534,449	2.7	534,449	2.7	534,449	2.7	534,449	2.7
Cash Fund	4000045	18,921	0.1	20,000	0.1		20,000	0.1	20,000	0.1	20,000	0.1	20,000	0.1	20,000	0.1
Merit Adjustment Fund	4000055	0	0.0	17,607	0.1		0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Ad Valorem Tax	4000060	2,425,064	11.8	2,350,500	11.8		3,858,661	19.8	3,858,661	19.8	3,858,661	19.8	4,297,235	22.1	4,297,235	22.1
County Assessors Cont Educ	4000170	44,722	0.2	42,000	0.2		42,000	0.2	42,000	0.2	42,000	0.2	42,000	0.2	42,000	0.2
Intra-agency Fund Transfer	4000317	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	69.6	14,250,000	71.4		14,250,000	73.1	14,250,000	73.1	14,250,000	73.1	14,250,000	73.3	14,250,000	73.3
<b>Total Funds</b>		<b>20,480,153</b>	<b>100.0</b>	<b>19,970,218</b>	<b>100.0</b>		<b>19,491,040</b>	<b>100.0</b>	<b>19,491,040</b>	<b>100.0</b>	<b>19,491,040</b>	<b>100.0</b>	<b>19,438,288</b>	<b>100.0</b>	<b>19,438,288</b>	<b>100.0</b>
Excess Appropriation/(Funding)		(2,755,662)		(785,930)			(294,604)		(294,604)		(294,604)		(241,604)		(241,604)	
<b>Grand Total</b>		<b>17,724,491</b>		<b>19,184,288</b>			<b>19,196,436</b>		<b>19,196,436</b>		<b>19,196,436</b>		<b>19,196,684</b>		<b>19,196,684</b>	

## Agency Position Usage Report

FY2014 - 2015						FY2015 - 2016						FY2016 - 2017					
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	34	2	36	0	5.56 %	36	0	36	36	0	100.00 %

## **Analysis of Budget Request**

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

**Funding Sources:** GPR - Real Property Reappraisal Fund

The Assessment Coordination Department administers the Real Property Reappraisal Program in which the market value of real property in all of the State's 75 counties is refigured every three to five years for taxation purposes, as mandated by Act 1185 of 1999 (A.C.A. §26-26-1902 et seq.). Current special language provides for funding of this program by proportional transfers from the Public School Fund (76%), the County Aid Fund (16%), and the Municipal Aid Fund (8%) up to a total of \$14,250,000.

Agency's Base Level request is \$15,750,000 for 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	2015-2016	2016-2017	2016-2017	2017-2018			2018-2019		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Real Property Reappraisal 5900046	14,565,213	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
<b>Total</b>	14,565,213	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
<b>Funding Sources</b>									
Intra-agency Fund Transfer 4000317	315,213	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
<b>Total Funding</b>	14,565,213	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
<b>Grand Total</b>	14,565,213	15,750,000		15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000

## **Analysis of Budget Request**

**Appropriation:** 215 - County Assessors Continuing Education

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

The Assessment Coordination Department's County Assessors Continuing Education Program is funded by \$600 assessments collected annually from the counties, as authorized by Arkansas Code §19-5-944. These proceeds are used to provide educational courses for local assessment personnel.

Agency's Base Level request is \$60,000 for 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		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	0	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	0	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
<b>Total</b>		<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Funding Sources</b>										
Fund Balance	4000005	212,246	256,968		238,968	238,968	238,968	220,968	220,968	220,968
County Assessors Cont Educ	4000170	44,722	42,000		42,000	42,000	42,000	42,000	42,000	42,000
<b>Total Funding</b>		<b>256,968</b>	<b>298,968</b>		<b>280,968</b>	<b>280,968</b>	<b>280,968</b>	<b>262,968</b>	<b>262,968</b>	<b>262,968</b>
Excess Appropriation/(Funding)		(256,968)	(238,968)		(220,968)	(220,968)	(220,968)	(202,968)	(202,968)	(202,968)
<b>Grand Total</b>		<b>0</b>	<b>60,000</b>		<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

## **Analysis of Budget Request**

**Appropriation:** 258 - Assessment Coordination-State Operations

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

The Assessment Coordination Department's State Operations appropriation is funded by a mix of general revenues and Ad Valorem Taxes that are authorized by A.C.A. §19-5-906.

Base Level Regular Salaries and Personal Services Matching include the continuation of the previously authorized 2017 Salaries and Career Service Payments for eligible employees. Personal Services Matching includes the monthly contribution for State employee's health insurance for a total State match per budgeted employee of \$420 per month. Base Level salaries and matching do not include appropriation for a Cost of Living Adjustment or Merit Pay Increases.

Agency's Base Level request is \$3,331,436 in FY2018 and \$3,331,684 in FY2019.

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		
	2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,706,148	1,709,082	1,502,496	1,711,582	1,711,582	1,711,582	1,711,782	1,711,782	1,711,782
<b>#Positions</b>	<b>34</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</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	556,932	575,597	519,245	585,245	585,245	585,245	585,293	585,293	585,293
Operating Expenses 5020002	652,140	622,240	622,240	622,240	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses 5050009	69,053	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	0	0	0	0	0	0	0	0	0
Assessor's School 5900046	175,005	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Assessment Educ Incentive 5900047	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>Total</b>	<b>3,159,278</b>	<b>3,319,288</b>	<b>3,056,350</b>	<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,684</b>	<b>3,331,684</b>	<b>3,331,684</b>
<b>Funding Sources</b>									
Fund Balance 4000005	2,870,036	2,355,058		438,326	438,326	438,326	0	0	0
General Revenue 4000010	534,449	534,449		534,449	534,449	534,449	534,449	534,449	534,449
Merit Adjustment Fund 4000055	0	17,607		0	0	0	0	0	0
Ad Valorem Tax 4000060	2,425,064	2,350,500		3,858,661	3,858,661	3,858,661	4,297,235	4,297,235	4,297,235
Intra-agency Fund Transfer 4000317	(315,213)	(1,500,000)		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
<b>Total Funding</b>	<b>5,514,336</b>	<b>3,757,614</b>		<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,684</b>	<b>3,331,684</b>	<b>3,331,684</b>
Excess Appropriation/(Funding)	(2,355,058)	(438,326)		0	0	0	0	0	0
<b>Grand Total</b>	<b>3,159,278</b>	<b>3,319,288</b>		<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,436</b>	<b>3,331,684</b>	<b>3,331,684</b>	<b>3,331,684</b>

FY17 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2015-2017 Biennium.

## **Analysis of Budget Request**

**Appropriation:** 99Z - Cash Operations

**Funding Sources:** NCA - Assessment Coordination - Cash in Treasury

The Assessment Coordination Department's Cash in Treasury appropriation is funded by proceeds from the sales of property assessment and appraisal publications to parties in the private sector. Tuition is also collected from private citizens who enroll in assessment and appraisal courses conducted by the Department. These resources are used to purchase educational materials, defray printing costs, and pay for evaluations of agency methods and procedures to determine their compliance with guidelines of the International Association of Assessing Officers.

Agency's Base Level request is \$55,000 for 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		Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
		2015-2016 Actual	2016-2017 Budget	2016-2017 Authorized	2017-2018			2018-2019		
					Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses	5020002	0	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
Conference & Travel Expenses	5050009	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	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
<b>Total</b>		<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Funding Sources</b>										
Fund Balance	4000005	124,715	143,636		108,636	108,636	108,636	73,636	73,636	73,636
Cash Fund	4000045	18,921	20,000		20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Funding</b>		<b>143,636</b>	<b>163,636</b>		<b>128,636</b>	<b>128,636</b>	<b>128,636</b>	<b>93,636</b>	<b>93,636</b>	<b>93,636</b>
<b>Excess Appropriation/(Funding)</b>		<b>(143,636)</b>	<b>(108,636)</b>		<b>(73,636)</b>	<b>(73,636)</b>	<b>(73,636)</b>	<b>(38,636)</b>	<b>(38,636)</b>	<b>(38,636)</b>
<b>Grand Total</b>		<b>0</b>	<b>55,000</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>