

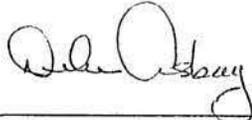
**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**AGENCY PROGRAM COMMENTARY**  
**2003 - 2005**

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, as requested, is necessary to carry out these duties.

We are only requesting two changes in our base level appropriation for each fiscal year:

Change Level 08 is a request for \$5,000 per fiscal year in Capital Outlay to enhance the Department's information and technology capabilities.

Change Level 01 is a request for \$10,000 in operating expenses per fiscal year, which is contingent on whether or not the Department relocates its office. The appropriation will be used to cover moving and hauling expenses that will be incurred.

<b>AGENCY</b> Assessment Coordination Department	<b>DIRECTOR</b> Debra Asbury 	<b>AGENCY PROGRAM COMMENTARY</b>	<b>PAGE</b> 2
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DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF:  
ASSESSMENT COORDINATION DEPARTMENT  
FOR THE YEAR ENDED JUNE 30, 2001

Findings

None

Recommendations

None

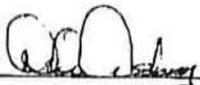
SA1049001

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
 EMPLOYMENT SUMMARY  
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0490 ASSESSMENT COORDINATION DEPT

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	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	18	8	26	87%
BLACK EMPLOYEES	3	0	3	10%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	1	1	3%
TOTAL EMPLOYED AS OF 08/05/2002			4	13%
DATE			TOTAL MINORITIES	
			30	100%
			TOTAL EMPLOYEES	

  
 \_\_\_\_\_  
 AGENCY DIRECTOR

**CASH FUND BALANCE DESCRIPTION**  
**AS OF JUNE 30, 2002**

**AGENCY:** Assessment Coordination Department (490)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
118 Cash Operations	\$49,600.16	Checking	Regions	Created from the sale of manuals, publications, education materials and tuition, to be used as operating and training expense and the replacement of such.
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b> N/A
				<b>REVENUE RECEIPTS CYCLE:</b> Funds are collected on an irregular basis. They are used to replenish publications and participate in education programs.
				<b>FUND BALANCE UTILIZATION:</b>
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<b>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</b>
				<b>REVENUE RECEIPTS CYCLE:</b>
				<b>FUND BALANCE UTILIZATION:</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**

**STATE AGENCY PUBLICATIONS**

**Fiscal Year 2002-2003**

**Required by: A.C.A. 25-1-204**

**AGENCY:** Assessment Coordination Department    **AGENCY #** 490

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Biennial Report	26-24-121	No	50	Provides information on assessment trends and agency functions.
Agri Land Values	26-4-407	No	100	Statute requires our agency to provide agri land valuations to every county and reappraisal company.
Personal Property Manual	26-26-304	No	400	Provide copies to every county to be used in assessing personal property. Updated annually.
Real Estate Manual		No	50	Used as a guide in counties to assess real estate.
AR Property Tax Equalization and Appeals System - A Synopsis		No	400	Biennial update of the property tax system intended to aid public understanding and used as a guide for county equalization boards.
Millage Report		No	65	Used as a source to identify all taxing units and their millage rates statewide, by county.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
Biennial Department Appropriation Summary

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
Agency Code 490

Code	Appropriation Name	2001-02		2002-03		Agency Request				Executive Recommendation			
		Actual		Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
C73	Cash Operations	15,299		48,000	0	48,000	0	48,000	0	48,000	0	48,000	0
1VC	Real Property Reappraisal Program	13,729,480		14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0
215	Continuing Assessor's Education	53,333		65,000	0	65,000	0	65,000	0	65,000	0	65,000	0
258	State Operations	1,911,935		2,108,760	32	2,167,489	32	2,205,390	32	2,157,489	32	2,195,390	32
Grand Total		15,710,047		16,471,760	32	16,530,489	32	16,568,390	32	16,520,489	32	16,558,390	32

Funding Sources		Actual	% of Total	Budget	% of Total	AR Year 1	% of Total	AR Year 2	% of Total	ER Year 1	% of Total	ER Year 2	% of Total
Name	Code												
Fund Balance	4000005	1,081,781	6.2	1,337,742	7.5	1,038,492	5.8	989,242	5.5	1,038,492	5.9	734,242	5.6
General Revenue	4000010	804,394	4.7	888,632	5.1	947,489	5.4	985,390	5.6	932,489	5.4	970,390	5.6
Cash Funds	4000045	3,147	0.0	30,000	0.2	30,000	0.2	30,000	0.2	30,000	0.2	30,000	0.2
Real Prop. Reappraisal	4000060	14,000,000	82.0	14,000,000	80.0	14,250,000	81.0	14,250,000	81.0	14,000,000	81.0	14,000,000	81.0
Cty. Assess. Cont. Ed.	4000060	50,926	0.0	33,750	0.0	33,750	0.0	33,750	0.0	33,750	0.0	33,750	0.0
Ad Valorem Tax	4000060	1,107,541	7.1	1,220,128	7.2	1,220,000	7.6	1,220,000	7.7	1,220,000	7.5	1,220,000	7.6
Total Funding		17,047,789	100.0	17,510,252	100.0	17,519,731	100.0	17,508,382	100.0	17,254,731	100.0	16,988,382	100.0
Excess Appro(Funding)		(1,337,742)		(1,038,492)		(989,242)		(939,992)		(734,242)		(429,992)	
Grand Total		15,710,047		16,471,760		16,530,489		16,568,390		16,520,489		16,558,390	

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**ANALYSIS OF BUDGET REQUEST**  
**2003 - 2005**

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 and defray printing costs. Base Level includes \$48,000 each year.

The Department is requesting continuation of Base Level for the 2003-2005 biennium.

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

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Assessment Coordination Department  Code: 490	Name: Cash Operations  Code: C73	Name: Assessment Coordination- Cash  Code: 118		8

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Cash Operations  
 Appropriation Code C73  
 Fund Name Assessment Coordination- Cash  
 Fund Code 118

Character Name	Expenditures					Agency Request										Recommendations					
	2001-02		2002-03		2002-03	2003-04					2004-05					Executive					
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	6,749	7,110	0	7,110	0	7,110	0	0	0	7,110	0	7,110	0	0	0	7,110	0	7,110	0	7,110	0
Travel-Conferences	8,550	40,890	0	40,890	0	40,890	0	0	0	40,890	0	40,890	0	0	0	40,890	0	40,890	0	40,890	0
<b>Grand Total</b>	<b>15,299</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>

Funding Sources Name	2001-02	2002-03	2002-03	2003-04	2003-04	2004-05	2004-05	2003-04	2004-05
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.
Fund Balance	61,752	49,600	*****	*****	*****	31,600	*****	0	*****
Cash Funds	3,147	30,000	*****	*****	*****	30,000	*****	0	*****
<b>Total Funding</b>	<b>64,899</b>	<b>79,600</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>	<b>61,600</b>	<b>*****</b>	<b>0</b>	<b>*****</b>
Excess Appro(Funding)	(49,600)	(31,600)	*****	*****	*****	(13,600)	*****	0	*****
<b>Grand Total</b>	<b>15,299</b>	<b>48,000</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>	<b>48,000</b>	<b>*****</b>	<b>0</b>	<b>*****</b>

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Cash Operations  
 Appropriation Code C73  
 Fund Name Assessment Coordination- Cash  
 Fund Code 118

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Operating Expenses	5020002	6,749	7,110	0	7,110	0
Travel-Conferences	5050009	8,550	40,890	0	40,890	0
Grand Total		15,299	48,000	0	48,000	0

Funding Sources						
Name	Code					
Fund Balance	4000005	61,752	49,600	*****	*****	*****
Cash Funds	4000045	3,147	30,000	*****	*****	*****
Total Funding		64,899	79,600	*****	*****	*****
Excess Appro/(Funding)		(49,600)	(31,600)	*****	*****	*****
Grand Total		15,299	48,000	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Cash Operations  
 Appropriation Code C73  
 Fund Name Assessment Coordination- Cash  
 Fund Code 118

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Operating Expenses	5020002	7,110	0	0	0	7,110	0	7,110	0	0	0	7,110	0
Travel-Conferences	5050009	40,890	0	0	0	40,890	0	40,890	0	0	0	40,890	0
Grand Total		48,000	0	0	0	48,000	0	48,000	0	0	0	48,000	0

Funding Sources													
Name	Code												
Fund Balance	4000005	31,600	*****	0	*****	31,600	*****	13,600	*****	0	*****	13,600	*****
Cash Funds	4000045	30,000	*****	0	*****	30,000	*****	30,000	*****	0	*****	30,000	*****
Total Funding		61,600	*****	0	*****	61,600	*****	43,600	*****	0	*****	43,600	*****
Excess Appro/(Funding)		(13,600)	*****	0	*****	(13,600)	*****	4,400	*****	0	*****	4,400	*****
Grand Total		48,000	*****	0	*****	48,000	*****	48,000	*****	0	*****	48,000	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name                   ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                   490  
 Appropriation Name           Cash Operations  
 Appropriation Code           C73  
 Fund Name                     Assessment Coordination- Cash  
 Fund Code                     118

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	5020002	7,110	0	7,110	0	0	0	0	0
Travel-Conferences	5050009	40,890	0	40,890	0	0	0	0	0
Grand Total		48,000	0	48,000	0	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	31,600	*****	13,600	*****	0	*****	0	*****
Cash Funds	4000045	30,000	*****	30,000	*****	0	*****	0	*****
Total Funding		61,600	*****	43,600	*****	0	*****	0	*****
Excess Appro/(Funding)		(13,600)	*****	4,400	*****	0	*****	0	*****
Grand Total		48,000	*****	48,000	*****	0	*****	0	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**ANALYSIS OF BUDGET REQUEST**  
**2003 - 2005**

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.). A current special language clause 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%), with a total limitation of \$14,000,000 in FY03.

Base Level appropriation includes \$14,250,000 each year.

The Department is requesting continuation of Base Level each year of the biennium, and continuation of the special language funding clause with the total transfer limitation increased to \$14,250,000 each year.

The Executive Recommendation provides for Agency Request, but recommends that the special language funding limitation be retained at \$14,000,000 each year of the biennium.

<b>AGENCY</b> Name: Assessment Coordination Department  Code: 490	<b>APPROPRIATION</b> Name: Real Property Reappraisal Program  Code: 1VC	<b>TREASURY FUND</b> Name: Real Property Reappraisal Fund  Code: GPR	<b>ANALYSIS OF BUDGET REQUEST</b>	<b>PAGE</b>   <b>13</b>
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name: ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code: 490  
 Appropriation Name: Real Property Reappraisal Program  
 Appropriation Code: 1VC  
 Fund Name: Real Property Reappraisal Fund  
 Fund Code: GPR

Character Name	Expenditures						Agency Request						Recommendations								
	2001-02		2002-03		2002-03		2003-04			2003-04			2004-05			Executive					
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	2004-05	Pos.	
Real Property Reappraisal	13,729,480	14,250,000	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0	14,250,000	0	14,250,000	0
Grand Total	13,729,480	14,250,000	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0	14,250,000	0	14,250,000	0

Funding Sources Name	2001-02 Actual	2002-03 Budget	2002-03 Pos.	2002-03 Authorized	2002-03 Pos.	2003-04 Base Level	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04 Executive	2004-05 Executive	2004-05 Pos.
Fund Balance	906,109	1,196,629				946,629	0			946,629		946,629	0			946,629		946,629		696,629
Real Property Reappraisal Fund	14,000,000	14,000,000				14,250,000	0			14,250,000		14,250,000	0			14,250,000		14,000,000		14,000,000
Total Funding	14,906,109	15,196,629				15,196,629	0			15,196,629		15,196,629	0			15,196,629		14,946,629		14,696,629
Excess Apprs(Funding)	(1,196,629)	(946,629)				(946,629)	0			(946,629)		(946,629)	0			(946,629)		(696,629)		(446,629)
Grand Total	13,729,480	14,250,000				14,250,000	0			14,250,000		14,250,000	0			14,250,000		14,250,000		14,250,000

NOTE: THE DEPARTMENT IS REQUESTING THE TOTAL TRANSFER LIMITATION IN THE SPECIAL LANGUAGE CLAUSE BE INCREASED TO \$14,350,000 EACH YEAR.

NOTE: THE EXECUTIVE RECOMMENDATION RECOMMENDS THE SPECIAL LANGUAGE FUNDING LIMITATION BE RETAINED AT \$14,000,000 EACH YEAR.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                   ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                   490  
 Appropriation Name           Real Property Reappraisal Program  
 Appropriation Code           1VC  
 Fund Name                     Real Property Reappraisal Fund  
 Fund Code                     GPR

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Real Property Reappraisal	5900046	13,729,480	14,250,000	0	14,250,000	0
Grand Total		13,729,480	14,250,000	0	14,250,000	0

Funding Sources						
Name	Code					
Fund Balance	4000005	926,109	1,196,629	*****	*****	*****
Real Property Reappraisal Fund	4000060	14,000,000	14,000,000	*****	*****	*****
Total Funding		14,926,109	15,196,629	*****	*****	*****
Excess Appro/(Funding)		(1,196,629)	(946,629)	*****	*****	*****
Grand Total		13,729,480	14,250,000	*****	*****	*****

Note\* The Executive Recommendation recommends that the special language funding limitation be retained at \$14,000,000 each year.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Real Property Reappraisal Program  
 Appropriation Code 1VC  
 Fund Name Real Property Reappraisal Fund  
 Fund Code GPR

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Real Property Reappraisal	5900046	14,250,000	0	0	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0
Grand Total		14,250,000	0	0	0	14,250,000	0	14,250,000	0	0	0	14,250,000	0

Funding Sources													
Name	Code	2003-04						2004-05					
Fund Balance	4000005	946,629	*****	0	*****	946,629	*****	946,629	*****	0	*****	946,629	*****
Real Property Reappraisal Fund	4000060	14,250,000	*****	0	*****	14,250,000	*****	14,250,000	*****	0	*****	14,250,000	*****
Total Funding		15,196,629	*****	0	*****	15,196,629	*****	15,196,629	*****	0	*****	15,196,629	*****
Excess Appr/(Funding)		(946,629)	*****	0	*****	(946,629)	*****	(946,629)	*****	0	*****	(946,629)	*****
Grand Total		14,250,000	*****	0	*****	14,250,000	*****	14,250,000	*****	0	*****	14,250,000	*****

Note\* The Executive Recommendation recommends that the special language funding limitation be retained at \$14,000,000 each year.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                   ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                   490  
 Appropriation Name           Real Property Reappraisal Program  
 Appropriation Code           1VC  
 Fund Name                     Real Property Reappraisal Fund  
 Fund Code                     GPR

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Real Property Reappraisal	5900046	14,250,000	0	14,250,000	0	0	0	0	0
Grand Total		14,250,000	0	14,250,000	0	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	946,629	*****	696,629	*****	0	*****	0	*****
Real Property Reappraisal Fund	4000060	14,000,000	*****	14,000,000	*****	0	*****	0	*****
Total Funding		14,946,629	*****	14,696,629	*****	0	*****	0	*****
Excess Appro/(Funding)		(696,629)	*****	(446,629)	*****	0	*****	0	*****
Grand Total		14,250,000	*****	14,250,000	*****	0	*****	0	*****

Note\* The Executive Recommendation recommends that the special language funding limitation be retained at \$14,000,000 each year.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**ANALYSIS OF BUDGET REQUEST**  
**2003 - 2005**

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. Base Level of this appropriation is \$65,000 each year.

The Department is requesting continuation of Base Level for the 2003-2005 biennium.

The Executive Recommendation provides for Agency Request.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Assessment Coordination Department  Code: 490	Name: Assessment Coordination Continuing Education Program  Code: 215	Name: County Assessors Continuing Education Fund  Code: TCA		<b>13</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Assessment Coordination Continuing Education Program  
 Appropriation Code 215  
 Fund Name County Assessors Continuing Education Fund  
 Fund Code TCA

Character Name	Expenditures					Agency Request												Recommendations				
	2001-02		2002-03		2002-03		2003-04					2004-05							Executive			
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.	
Operating Expenses	53,333	65,000	0	65,000	0	65,000	0	0	0	65,000	0	65,000	0	0	0	65,000	0	65,000	0	65,000	0	
Grand Total	53,333	65,000	0	65,000	0	65,000	0	0	0	65,000	0	65,000	0	0	0	65,000	0	65,000	0	65,000	0	

Funding Sources Name	2001-02	2002-03	2002-03	2002-03	2002-03	2003-04	2003-04	2003-04	2003-04	2003-04	2003-04	2004-05	2004-05	2004-05	2004-05	2004-05	2004-05	2003-04	2003-04	2004-05	2004-05
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Fund Balance	93,920	91,513	*****	*****	*****	60,263	*****	0	*****	60,263	*****	29,013	*****	0	*****	29,013	*****	60,263	*****	29,013	*****
County Assessors Cont. Educ.	50,926	33,750	*****	*****	*****	33,750	*****	0	*****	33,750	*****	33,750	*****	0	*****	33,750	*****	33,750	*****	33,750	*****
Total Funding	144,846	125,263	*****	*****	*****	94,013	*****	0	*****	94,013	*****	62,763	*****	0	*****	62,763	*****	94,013	*****	62,763	*****
Excess Approl(Funding)	(91,513)	(60,263)	*****	*****	*****	(29,013)	*****	0	*****	(29,013)	*****	2,237	*****	0	*****	2,237	*****	(29,013)	*****	2,237	*****
Grand Total	53,333	65,000	*****	*****	*****	65,000	*****	0	*****	65,000	*****	65,000	*****	0	*****	65,000	*****	65,000	*****	65,000	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                    ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                    490  
 Appropriation Name            Assessment Coordination Continuing Education Program  
 Appropriation Code            215  
 Fund Name                      County Assessors Continung Education Fund  
 Fund Code                      TCA

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Operating Expenses	5020002	53,333	65,000	0	65,000	0
Grand Total		53,333	65,000	0	65,000	0

Funding Sources						
Name	Code					
Fund Balance	4000005	93,920	91,513	*****	*****	*****
County Assessors Cont. Educ.	4000060	50,926	33,750	*****	*****	*****
Total Funding		144,846	125,263	*****	*****	*****
Excess Appro/(Funding)		(91,513)	(60,263)	*****	*****	*****
Grand Total		53,333	65,000	*****	*****	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name Assessment Coordination Continuing Education Program  
 Appropriation Code 215  
 Fund Name County Assessors Continung Education Fund  
 Fund Code TCA

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Operating Expenses	5020002	65,000	0	0	0	65,000	0	65,000	0	0	0	65,000	0
Grand Total		65,000	0	0	0	65,000	0	65,000	0	0	0	65,000	0

Funding Sources													
Name	Code	2003-04		2004-05		2003-04		2004-05		2003-04		2004-05	
Fund Balance	4000005	60,263	*****	0	*****	60,263	*****	29,013	*****	0	*****	29,013	*****
County Assessors Cont. Educ.	4000060	33,750	*****	0	*****	33,750	*****	33,750	*****	0	*****	33,750	*****
Total Funding		94,013	*****	0	*****	94,013	*****	62,763	*****	0	*****	62,763	*****
Excess Appro/(Funding)		(29,013)	*****	0	*****	(29,013)	*****	2,237	*****	0	*****	2,237	*****
Grand Total		65,000	*****	0	*****	65,000	*****	65,000	*****	0	*****	65,000	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name                   ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                   490  
 Appropriation Name           Assessment Coordination Continuing Education Program  
 Appropriation Code           215  
 Fund Name                     County Assessors Continung Education Fund  
 Fund Code                     TCA

Character		Recommendations							
		Executive				Legislative			
		2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Operating Expenses	5020002	65,000	0	65,000	0	0	0	0	0
Grand Total		65,000	0	65,000	0	0	0	0	0

Funding Sources									
Name	Code	2003-04		2004-05		2003-04		2004-05	
Fund Balance	4000005	60,263	*****	29,013	*****	0	*****	0	*****
County Assessors Cont. Educ.	4000060	33,750	*****	33,750	*****	0	*****	0	*****
Total Funding		94,013	*****	62,763	*****	0	*****	0	*****
Excess Appro/(Funding)		(29,013)	*****	2,237	*****	0	*****	0	*****
Grand Total		65,000	*****	65,000	*****	0	*****	0	*****

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**ANALYSIS OF BUDGET REQUEST**  
**2003 - 2005**

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.

The Base Level request for this appropriation includes a 2.7% salary increase each year over FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee.

The Department is requesting an increase in Operating Expenses of \$10,000 each year of the biennium. This increase is contingent upon whether or not the Department will be moving to another location. The appropriation will be used for hauling and moving expenses. The Department is also requesting \$5,000 each year for Capital Outlay to purchase a network attached storage unit to handle the volume of sales data downloaded from each county, a high-capacity server to manage and store incoming sales data, an automated tape library backup unit to handle large amounts of data automatically, and a GIS-capable workstation to store geostore information.

The Executive Recommendation provides for Base Level with the exception of \$5,000 each year in Capital Outlay. The appropriation is provided with no additional general revenue funding.

AGENCY	APPROPRIATION	TREASURY FUND	ANALYSIS OF	PAGE
<b>Name: Assessment Coordination Department</b>  <b>Code: 490</b>	<b>Name: State Operations</b>  <b>Code: 258</b>	<b>Name: State General Services</b>  <b>Code: HUA</b>	<b>BUDGET REQUEST</b>	    <b>23</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name State Operations  
 Appropriation Code 258  
 Fund Name State General Services  
 Fund Code HUA

Character Name	Expenditures						Agency Request										Recommendations				
	2001-02		2002-03		2003-04		2003-04		2003-04		2003-04		2004-05		2004-05		2003-04		Executive		
	Actual	Budget	Pos.	Authorized	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	1,051,840	1,151,495	32	1,204,374	32	1,182,585	32	0	0	1,182,585	32	1,214,515	32	0	0	1,214,515	32	1,182,585	32	1,214,515	32
Extra Help	80	2,500	3	2,500	3	2,500	3	0	0	2,500	3	2,500	3	0	0	2,500	3	2,500	3	2,500	3
Personal Serv Match	279,754	310,742	0	308,334	0	328,881	0	0	0	328,881	0	334,852	0	0	0	334,852	0	328,881	0	334,852	0
Operating Expenses	353,520	379,654	0	367,654	0	379,654	0	10,000	0	389,654	0	379,654	0	10,000	0	389,654	0	379,654	0	379,654	0
Travel Conferences	45,992	48,869	0	48,869	0	48,869	0	0	0	48,869	0	48,869	0	0	0	48,869	0	48,869	0	48,869	0
Capital Outlay	1,554	5,500	0	17,500	0	0	0	5,000	0	5,000	0	0	0	5,000	0	5,000	0	5,000	0	5,000	0
Assessor's School	99,695	100,000	0	100,000	0	100,000	0	0	0	100,000	0	100,000	0	0	0	100,000	0	100,000	0	100,000	0
Assessment Education Incentive	79,500	112,000	0	112,000	0	112,000	0	0	0	112,000	0	112,000	0	0	0	112,000	0	112,000	0	112,000	0
<b>Grand Total</b>	<b>1,911,935</b>	<b>2,108,760</b>	<b>35</b>	<b>2,159,231</b>	<b>35</b>	<b>2,152,489</b>	<b>35</b>	<b>15,000</b>	<b>0</b>	<b>2,167,489</b>	<b>35</b>	<b>2,190,390</b>	<b>35</b>	<b>15,000</b>	<b>0</b>	<b>2,205,390</b>	<b>35</b>	<b>2,157,489</b>	<b>35</b>	<b>2,195,390</b>	<b>35</b>

Funding Sources Name	2001-02 Actual	2002-03 Budget	2003-04 Authorized	2003-04 Pos.	2003-04 Change Level	2003-04 Pos.	2003-04 Total	2003-04 Pos.	2004-05 Base Level	2004-05 Pos.	2004-05 Change Level	2004-05 Pos.	2004-05 Total	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.
General Revenue	804,394	888,632	*****	*****	*****	*****	932,489	*****	15,000	*****	*****	*****	947,489	*****	932,489	*****
Ad Valorem Tax	1,107,541	1,220,128	*****	*****	*****	*****	1,220,000	*****	0	*****	*****	*****	1,220,000	*****	1,220,000	*****
Total Funding	1,911,935	2,108,760	*****	*****	*****	*****	2,152,489	*****	15,000	*****	*****	*****	2,167,489	*****	2,190,390	*****
Excess Appro(Funding)	0	0	*****	*****	*****	*****	0	*****	0	*****	*****	*****	0	*****	0	*****
Grand Total	1,911,935	2,108,760	*****	*****	*****	*****	2,152,489	*****	15,000	*****	*****	*****	2,167,489	*****	2,190,390	*****

THE FY03 BUDGET AMOUNTS IN REGULAR SALARIES AND/OR PERSONAL SERVICES MATCHING MAY EXCEED THE AUTHORIZED AMOUNTS DUE TO SALARY AND MATCHING RATE ADJUSTMENTS DURING THE 2001-03 BIENNIAL. BUDGET EXCEEDS AUTHORIZED IN OPERATING EXPENSES DUE TO A BUDGET CLASSIFICATION TRANSFER.

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name State Operations  
 Appropriation Code 258  
 Fund Name State General Services  
 Fund Code HUA

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	1,051,840	1,151,495	32	1,204,374	32
Extra Help	5010001	80	2,500	3	2,500	3
Personal Serv Match	5010003	279,754	310,742	0	308,334	0
Operating Expenses	5020002	353,520	379,654	0	367,654	0
Travel-Conferences	5050009	45,992	46,869	0	46,869	0
Capital Outlay	5120011	1,554	5,500	0	17,500	0
Assessor's School	5900046	99,695	100,000	0	100,000	0
Assessment Education Incentive	5900047	79,500	112,000	0	112,000	0
<b>Grand Total</b>		<b>1,911,935</b>	<b>2,108,760</b>	<b>35</b>	<b>2,159,231</b>	<b>35</b>

Funding Sources						
Name	Code					
General Revenue	4000010	804,394	888,632	*****	*****	*****
Ad Valorem Tax	4000060	1,107,541	1,220,128	*****	*****	*****
<b>Total Funding</b>		<b>1,911,935</b>	<b>2,108,760</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>
Excess Appro/(Funding)		0	0	*****	*****	*****
<b>Grand Total</b>		<b>1,911,935</b>	<b>2,108,760</b>	<b>*****</b>	<b>*****</b>	<b>*****</b>

The FY03 Budget amounts in Regular Salaries and/or Personal Services Matching may exceed the authorized amounts due to salary and matching rate adjustments during the 2001-03 biennium. Budget exceeds Authorized in Operating Expenses due to a bud classification transfer.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Appropriation Summary

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name State Operations  
 Appropriation Code 258  
 Fund Name State General Services  
 Fund Code HUA

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	1,182,585	32	0	0	1,182,585	32	1,214,515	32	0	0	1,214,515	32
Extra Help	5010001	2,500	3	0	0	2,500	3	2,500	3	0	0	2,500	3
Personal Serv Match	5010003	328,881	0	0	0	328,881	0	334,852	0	0	0	334,852	0
Operating Expenses	5020002	379,654	0	10,000	0	389,654	0	379,654	0	10,000	0	389,654	0
Travel-Conferences	5050009	46,869	0	0	0	46,869	0	46,869	0	0	0	46,869	0
Capital Outlay	5120011	0	0	5,000	0	5,000	0	0	0	5,000	0	5,000	0
Assessor's School	5900046	100,000	0	0	0	100,000	0	100,000	0	0	0	100,000	0
Assessment Education Incentive	5900047	112,000	0	0	0	112,000	0	112,000	0	0	0	112,000	0
<b>Grand Total</b>		<b>2,152,489</b>	<b>35</b>	<b>15,000</b>	<b>0</b>	<b>2,167,489</b>	<b>35</b>	<b>2,190,390</b>	<b>35</b>	<b>15,000</b>	<b>0</b>	<b>2,205,390</b>	<b>35</b>

Funding Sources													
Name	Code												
General Revenue	4000010	932,489	*****	15,000	*****	947,489	*****	970,390	*****	15,000	*****	985,390	*****
Ad Valorem Tax	4000060	1,220,000	*****	0	*****	1,220,000	*****	1,220,000	*****	0	*****	1,220,000	*****
<b>Total Funding</b>		<b>2,152,489</b>	<b>*****</b>	<b>15,000</b>	<b>*****</b>	<b>2,167,489</b>	<b>*****</b>	<b>2,190,390</b>	<b>*****</b>	<b>15,000</b>	<b>*****</b>	<b>2,205,390</b>	<b>*****</b>
Excess Appro/(Funding)		0	*****	0	*****	0	*****	0	*****	0	*****	0	*****
<b>Grand Total</b>		<b>2,152,489</b>	<b>*****</b>	<b>15,000</b>	<b>*****</b>	<b>2,167,489</b>	<b>*****</b>	<b>2,190,390</b>	<b>*****</b>	<b>15,000</b>	<b>*****</b>	<b>2,205,390</b>	<b>*****</b>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM**  
**Biennial Appropriation Summary**

Agency Name                   ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code                   490  
 Appropriation Name            State Operations  
 Appropriation Code            258  
 Fund Name                     State General Services  
 Fund Code                     HUA

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	1,182,585	32	1,214,515	32	0	0	0	0
Extra Help	5010001	2,500	3	2,500	3	0	0	0	0
Personal Serv Match	5010003	328,881	0	334,852	0	0	0	0	0
Operating Expenses	5020002	379,654	0	379,654	0	0	0	0	0
Travel-Conferences	5050009	46,869	0	46,869	0	0	0	0	0
Capital Outlay	5120011	5,000	0	5,000	0	0	0	0	0
Assessor's School	5900046	100,000	0	100,000	0	0	0	0	0
Assessment Education Incentive	5900047	112,000	0	112,000	0	0	0	0	0
<b>Grand Total</b>		<b>2,157,489</b>	<b>35</b>	<b>2,195,390</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Funding Sources									
Name	Code								
General Revenue	4000010	932,489	*****	970,390	*****	0	*****	0	*****
Ad Valorem Tax	4000060	1,220,000	*****	1,220,000	*****	0	*****	0	*****
<b>Total Funding</b>		<b>2,152,489</b>	<b>*****</b>	<b>2,190,390</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>0</b>	<b>*****</b>
Excess Appro/(Funding)		5,000	*****	5,000	*****	0	*****	0	*****
<b>Grand Total</b>		<b>2,157,489</b>	<b>*****</b>	<b>2,195,390</b>	<b>*****</b>	<b>0</b>	<b>*****</b>	<b>0</b>	<b>*****</b>

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM  
Biennial Rank by Appropriation

Agency Name ASSESSMENT COORDINATION DEPARTMENT  
 Agency Code 490  
 Appropriation Name State Operations  
 Appropriation Code 258  
 Fund Name State General Services  
 Fund Code HUA

Rank	Justification	Designation		Cost Center	2001-02	2002-03		Agency Request				Executive Recommendation				Legislative Recommendation			
		BL	Base Level		Actual	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
				Total	1,911,935	2,108,760	32	2,152,489	32	2,190,390	32	2,152,489	32	2,190,390	32	0	0	0	0
1	This request will be used to enhance the Department's information technology capabilities.	C08	Technology	347501 State Operations	0	0	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	0
				Total	0	0	0	5,000	0	5,000	0	5,000	0	5,000	0	0	0	0	0
2	This request will be used to cover moving and hauling expenses that will be incurred if the Department relocates its office.	C01		347501 State Operations	0	0	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0
				Total	0	0	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0
		Grand Total		Total	1,911,935	2,108,760	32	2,167,489	32	2,205,390	32	2,157,489	32	2,195,390	32	0	0	0	0