

W. G. C. I.

AGENDA COVER MEMO

AGENDA DATE: April 13, 2005

TO: LANE COUNTY BOARD OF COMMISSIONERS

DEPT.: Assessment and Taxation

PRESENTED BY: Jim Gangle, Assessor

AGENDA ITEM TITLE: **IN THE MATTER OF APPROVING SUBMISSION OF THE COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT APPLICATION TO THE OREGON DEPARTMENT OF REVENUE FOR FY 2005-06**

I. MOTION

MOVE APPROVAL OF ORDER NO. 05-4-13-xx, IN THE MATTER OF APPROVING SUBMISSION OF THE COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT APPLICATION TO THE OREGON DEPARTMENT OF REVENUE FOR FY 2005-06

II. ISSUE

Shall Lane County submit a grant application to the Oregon Department of Revenue (DOR) by May 1, 2005 in order to participate in the County Assessment Function Funding Assistance (CAFFA) program for FY 2005-06?

III. DISCUSSION

A. Background

The 1989 Legislative Assembly enacted legislation (HB 2338), which requires each county government to maintain an adequate assessment and taxation program. When counties are in compliance with applicable statutes and administrative rules, or when they have an approved plan to achieve compliance, they become eligible for a state grant to fund a portion of the program. Certification and approval from the DOR is contingent upon being in full compliance with all applicable statutes and rules governing assessment and taxation.

The 1999 Legislative Assembly enacted HB 2139, which significantly increased funding for A & T functions and provides greater stability to the assessment and taxation system. Among other things, this legislation eliminates the sunset previously applicable to funding the A & T system.

For Lane County, the entire Department of Assessment and Taxation budget is eligible for CAFFA participation as are expenses related to activities directly supporting the Assessor function. These include Information Services support, PC Replacement services, Board of Property Tax Appeals, Property Management Services for tax foreclosed properties, and Cartographic work done by both Assessment and Taxation and Public Works as part of the ORMAP project. We also recover indirect charges using the federally approved indirect rate of 10.81%. Details regarding those budgets are included as attachments to this agenda memo.

Lane County currently receives about 30 percent of the certified, eligible Assessment and Taxation costs through this grant program. The grant reimbursement is treated as discretionary general fund revenue source and is not recorded within the Assessment & Taxation budget, but within the General Expense budget of the county. Based on prior year reimbursement rates, the estimated payment to Lane County in FY 2005-06 is \$1,793,000 and has been included in the Lane County Proposed Budget.

The actual level of reimbursement that Lane County will receive in FY 2005-06 is dependent upon both on the amount of revenue collected statewide and on the amounts proposed by other counties for their expenditures.

B. Analysis

Compliance work plan

During FY 2004-05, the DOR completed a detailed Functions Analysis Report of the Assessor's functions in Lane County. This review included over 1,500 hours of staff time by the DOR, over a period of two months. The report and DOR findings was presented to the Board of County Commissioners by DOR representatives on March 16, 2005 and included specific recommendations for the county to bring the Assessor's functions up to acceptable standards in order for the DOR to certify the county's CAFFA grant request for FY 2005-06.

The proposed budget for the Assessor function includes the addition of four positions to implement the recommendations of the DOR report. It is also recommended that two additional appraisers be added in FY 2006-07.

The DOR also agreed to provide the county with technical assistance in the cartography and appraisal areas.

The grant budget attached to this agenda item reflects the increased level of staff and assessment activities.

Board Obligations for Submitting Grant Request

The administrative rules require that the governing body enact the proper resolution to indicate that the grant document being submitted is prepared in accordance with Oregon laws, administrative rules and written direction from the Oregon Department of Revenue. Further, the resolution must contain a statement of compliance where each county must certify that they comply with the laws that require equality and uniformity in the system of property taxation.

C. Alternatives

In considering the DOR compliance recommendations, the CAFFA Grant documents and the A & T proposed budget, the Board may direct any number of additions, reductions or alternatives:

#1 – Approve the 2005-06 CAFFA Grant document as written. The total amount of budgeted expenditures being certified in the grant is \$6,666,611.

#2 – Amend the 2005-06 CAFFA Grant and direct A & T staff to amend their budget.

#3 – Decline to participate in the 2005-06 CAFFA Grant and forgo the estimated \$1.8 million discretionary general fund revenue.

D. Recommendation

Staff recommends the Board approve alternative number one.

E. Timing

By statute Lane County must submit its grant proposal to DOR by May 1, 2005.

IV. IMPLEMENTATION

Lane County will submit its FY 2005-06 CAFFA Grant document by Friday, April 29, 2005. The DOR will then complete its review and, if necessary before approval, meet with the governing body to resolve any areas of disagreement or non-compliance. Governing bodies may be required to amend the budget proposal or enact new resolutions declaring an intent to follow a certain compliance plan. By June 1, 2005, the DOR will approve or deny participation in the funding and provide an estimate of the county's grant distribution.

V. ATTACHMENTS

Board Resolution and Order
2005 CAFFA Grant Application – Forms 1 through 7
Assessment and Taxation Base Budget
Board of Property Tax Appeals Base Budget
Property Management (for tax foreclosed properties) Base Budget
Public Works estimation of 05-06 Costs Associated with ORMAP project

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER NO)
05-4-13-)
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IN THE MATTER OF APPROVING
SUBMISSION OF THE COUNTY
ASSESSMENT FUNCTION FUNDING
ASSISTANCE (CAFFA) GRANT
APPLICATION TO THE OREGON
DEPARTMENT OF REVENUE FOR
FY 2005-06

WHEREAS, Lane County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Lane County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system; and

WHEREAS, the Lane County Board of Commissioners believes that the budget proposals prepared by the Department of Assessment & Taxation, the Department of Human Resources & Management Services, and the Department of Public Works are generally in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Lane County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$6,666,613. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance

RESOLVED and ORDERED, that the Property Tax Program Grant Application Document for FY 2005-06 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 1, 2005; and further

RESOLVED and ORDERED, that the County Administrator be the designated contact person for these grant documents and that he be authorized to sign any grant documents necessary to complete and submit this request.

Dated this _____ day of April 2005.

Anna Morrison, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 4-1-05 Lane County

OFFICE OF LEGAL COUNSEL



FORM 1

2005-2006

GRANT APPLICATION STAFFING FORM

COUNTY <u>Lane</u>	<u>COLUMN 1</u> Approved FTE Current Year (2004-05)	<u>COLUMN 2</u> Budgeted FTE Coming Year (2005-06)	<u>COLUMN 3</u> Change (Column 2 less Column 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.	2.00	3.00	1.00
Assmt. Support Staff, Deed Clerks & Data Entry Staff ...	19.70	20.20	0.50
Total Assessment Administration	21.70	23.20	1.50
B. VALUATION-APPRAISAL STAFF			
Chief Appraisers/Appraiser Supervisor	1.00	2.00	1.00
Lead Appraisers	2.00	2.00	0.00
Residential Appraisers	7.00	9.00	2.00
Commercial/Industrial Appraisers	3.00	3.00	0.00
Farm/Forest/Rural Appraisers	1.00	1.00	0.00
Manufactured Structure Appraisers	0.00	0.00	0.00
Personal Property Appraisers	1.00	0.00	(1.00)
Personal Property Clerk(s)	1.00	1.50	0.50
Sales Data Analyst	3.00	2.00	(1.00)
Data Gatherers & Appraisal Techs	0.00	0.00	0.00
Total Valuation-Appraisal Staff	19.00	20.50	1.50
C. CLERK/BOPTA STAFF			
.....	1.00	1.00	0.00
D. TAX COLLECTION & DISTRIBUTION ADMIN.			
Administration, Deputy, etc.	1.00	1.00	0.00
Support & Collection Staff	7.00	7.00	0.00
Tax Distribution	0.50	0.50	0.00
Foreclosure & Garnishment	1.50	1.50	0.00
Total Tax Collection & Distribution Staff	10.00	10.00	0.00
E. CARTOGRAPHY & GIS ADMINISTRATION			
Cartographic/GIS Supervisor	0.00	0.00	0.00
Lead Cartographer	1.00	1.00	0.00
Cartographers	3.00	4.00	1.00
GIS Specialist	1.00	1.00	0.00
Total Cartographic & GIS Staff	5.00	6.00	1.00
F. A&T DATA PROCESSING STAFF			
.....	0.00	0.00	0.00
G. TOTAL A&T STAFFING (the sum of A-F above)			
.....	56.70	60.70	4.00

NARRATIVE OF ALL STAFFING CHANGES

COUNTY Lane

Please explain in this section any difference between actual staffing and the department-approved staffing level for 2004-05. Also explain why any funded positions were unfilled for 2004-05.

Per Form 1 - A Deputy Assessor was hired in FY 2004-05, replacing the Taxation Manager position. The sections of Taxation and Property Records were merged to form Property and Tax Management. There is both a manager of the section, and a Clerical Supervisor who has assumed many of the Taxation Manager's tax collection and distribution administrative functions.

Per Form 1 - In FY 2004-05, we reassigned Appraisal support from the function of Personal Property by 1 FTE. Replacement FTE of .5 was provided via Property and Tax Management for a Senior Office Assistant (Personal Property Clerk)

Per Form 1 - The remaining .5 FTE from the Senior Office Assistant position referenced above, was placed into the Assessment Administration/Assmt.Support Staff, Deed Clerks and Data Entry Staff line item.

Per Form 1 - The Appraiser 3, referenced above who was removed from Personal Property has been reassigned to Residential Appraisal, with a focus on Sales Data functions.

Per Form 1 - The reduction in Sales Data Analyst FTE is due to the inability to fill a vacant position for much of FY 2004-05. The Senior Office Assistant position referenced in paragraph two, was reclassified from the vacant SDA position. The Appraiser 3 position, referenced above will assist the current 2 FTE.

Per Form 1 - The Department of Revenue (DOR) completed a Functional Analysis Report on the staffing level of Lane County. Per their findings, we have added four positions to our FY 2005-06 Budget and CAFFA Grant: Appraisal Supervisor; Appraiser 2; GIS/Cadastral Technician; and Senior Office Assistant in Property Divisions.

Per Form 1 - Lane County will be hiring an Appraisal Supervisor - 1 FTE

Per Form 1 - Lane County will be hiring an Appraiser 2 to assist with Property Divisions - 1 FTE

Per Form 1 - Lane County will be hiring a GIS/Cadastral Technician to assist with Property Divisions - 1FTE

Per Form 1 - Lane County will be hiring a Senior Office Assistant to assist with Property Divisions - 1 FTE

For FY 2006-07, Lane County will be seeking an additional 2 FTE in Appraisal, per the DOR Functional Analysis Report.

NARRATIVE OF WORK FLOW AND USE OF STAFF

COUNTY Lane

Please explain in this section any difference between approved staffing for 2004-05 and budgeted staffing for 2005-06. Also use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Use this form to describe how your county sets up and maintains accounts. Note any special or unique features regarding who accomplishes and how they accomplish the work related to Forms 4, 5, and 6.

Per Form 6 - the number of address changes reported reflects those made not as a result of deeds as instructed by the Q&A for this question on page 27.) However, the instructions for this line on page 8 say to estimate the number of address changes recorded at the clerk's office (which we would interpret as those as a result of deeds) and originated by the owner (which would indicate ALL address changes, regardless of whether they were a result of deeds or not, which in our case would be approximately 10,000).

Per Form 5 - the instructions for the same question (page 7) say to record the number of accounts for which an address change has been recorded (as in recording a deed?) and a billing has been created for the addressee. This does not include name changes as a result of a transaction (transaction meaning deed?). The Q&A (page 26) says that if the assessor and tax collector are the same (which is the case in Lane County), we need to determine which side is entering the deeds on the assessor's side. "You may want to track these separately." This was unclear, so with our having the numbers on Form 6, we entered 0 on Form 5.

Per Page 5 of the Instructions - the number of additional accounts Lane County has because of Fire Patrol is 5,554. The number of additional accounts Lane County has because of other split codes is 1,461.



VALUATION-APPRAISAL RESOURCE FORM

COUNTY Lane

Activities	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2004-05	Estimated 2005-06	Actual 2004-05	Estimated 2005-06
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	5,778.00	6,078	7.70	8.00
Zone Changes	0	0	0.00	0.00
Subdivisions, Segregations, Consolidations	3,701	4,441	1.10	1.50
Omitted Properties	109	100	0.10	0.10
Special Assessment Qualification and Disqualification Exemptions	2,030	337	0.50	0.50
Subtotal	344	275	0.20	0.20
Subtotal	11,962	11,231	9.60	10.30
2. Appeals				
Assessor Review and Stipulation	0	0	0.00	0.00
BOPTA	1,252	1,200	0.50	0.50
Department of Revenue	226	200	0.70	0.70
Magistrate Division -- Tax Court	268	250	0.90	0.90
Regular Division -- Tax Court	0	0	0.00	0.00
Subtotal	1,746	1,650	2.10	2.10
3. Real Property Valuation				
Physical Reappraisal	0	0	0.00	1.00
Recalculation only -- no appraisal review	30,865	35,000	1.00	1.30
Subtotal	30,865	35,000	1.00	2.30
4. Business Personal Property returns mailed	8,381	8,700	1.50	1.50
5. Ratio			2.80	2.80
6. Continuing Education			0.50	0.50
7. Other Valuation -- Appraisal Activity			1.00	1.00
8. Total Valuation-Appraisal Staff (FTE)			18.50	20.50



TAX COLLECTION/DISTRIBUTION WORK ACTIVITY FORM

COUNTY <u>Lane</u>	<u>Number of Accounts by Activity</u>	
	<u>Actual</u> 2004-05	<u>Estimated</u> 2005-06
1. Number of accounts requiring roll corrections		
Business Personal Property	<u>172</u>	<u>180</u>
Personal Property Manufactured Structures	<u>202</u>	<u>210</u>
Real Property	<u>1,622</u>	<u>1,700</u>
2. Number of accounts requiring a refund		
Business Personal Property	<u>59</u>	<u>60</u>
Personal Property Manufactured Structures	<u>55</u>	<u>70</u>
Real Property	<u>1,044</u>	<u>1,000</u>
3. Number of delinquent tax notices sent		
Business Personal Property	<u>488</u>	<u>1,000</u>
Personal Property Manufactured Structures	<u>2,027</u>	<u>5,000</u>
Real Property	<u>10,066</u>	<u>10,500</u>
4. Number of foreclosure accounts processed		
Real Property only	<u>216</u>	<u>225</u>
5. Number of accounts issued redemption notices		
Real Property only	<u>175</u>	<u>200</u>
6a. Number of warrants	<u>1,794</u>	<u>1,600</u>
6b. Number of garnishments	<u>-</u>	<u>-</u>
6c. Number of seizures	<u>-</u>	<u>-</u>
7. Number of bankruptcies	<u>1,019</u>	<u>1,025</u>
8. Number of accounts with an address change processed ..	<u>-</u>	<u>-</u>

9. How many second trimester statements do you mail? 12,612

10. How many third trimester statements do you mail? 20,000

11. Does the county contract for lock box service? Yes No

12. Does the county use in-house remittance processing? Yes No

13. If tax collector is combined with another county function, please describe that function.

The Tax Collector and Assessor duties are one in Lane County.



CARTOGRAPHY WORK ACTIVITY FORM

COUNTY Lane

Numbers by Activity

	Actual 2004-05	Estimated 2005-06
1. Number of new tax lots	<u>1,841</u>	<u>3,143</u>
2. Number of lot line adjustments	<u>835</u>	<u>1,272</u>
3. Number of consolidations	<u>64</u>	<u>110</u>
4. Number of new maps	<u>10</u>	<u>17</u>
5. Number of tax code boundary changes	<u>198</u>	<u>266</u>

Request for Miscellaneous General Information:

Estimated Workload for 05-06

1. Number of Deeds Worked	<u>18,000</u>
2. Number of Address Changes	<u>5,000</u>



FORM 7

2005-2006

SUMMARY OF EXPENSES FORM

COUNTY Lane

Expenditures for:	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography	F. A&T Data Processing	G. TOTAL
1. Personal Services	\$1,728,910	\$1,587,683	\$35,957	\$661,291	\$412,018	\$0	\$4,425,859
2. Materials & Services	\$261,693	\$57,638	\$0	\$82,613	\$412,731	\$719,153	\$1,533,828
3. Cost of Transportation (Do not include in Materials & Services or Capital Outlay)	\$4,860	\$28,040	\$0	\$0	\$0	\$0	\$32,900
4. Capital Outlay (Do not include in Materials & Services)	\$0	\$26,000	\$0	\$0	\$0	\$0	\$26,000
5. Total Direct Expenditures	\$1,995,463	\$1,699,361	\$35,957	\$743,904	\$824,749	\$719,153	\$6,018,587

NOTES:

Note 1. Specify the method used to determine indirect costs:

5% of total direct expenditures less capital outlay.

(Indirect costs = (the total of rows 1, 2 and 3 in Column G) X 5%.)

OR

Percent amount approved by a federal granting agency.
0.108138 (use a decimal) of \$5,992,585

Note 2. Total expenditures for consideration in the grant.
(Sum of "Results" from Note 1 + column G, row 5 above.)
\$6,666,613

Note 3. The total budgeted capital outlay limitation imposed by the grant based on the method chosen in Note 1 is: \$423,869
Enter the amount of your total budgeted capital outlay without regard to the limitation imposed by the grant: \$26,000

Note 4. Approved ORMAP dollars for the fiscal year for this grant application in Cartography Materials and Services.
\$363,163

Note 1 Results: Total indirect costs \$648,026

Lane County, OR.
Proposed Budget Detail Report
For Fiscal Year 2005-2006

ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm FY05-06 Base Adjustments	County Adm Svc Decision Packages	FY 05-06 Proposed Budget
3140010 A & T Administration								
124 General Fund								
416190 Miscellaneous Taxes	0	0	0	0	0	0	0	0
446190 Miscellaneous Sales	264	23	0	19	0	0	0	0
496120 Non Discretionary	0	5,000	0	0	0	0	0	0
498560 Transfer Fr Int Svc Fnds (600)	0	0	50,000	20,000	37,000	0	0	37,000
400000 TOTAL RESOURCES	264	5,023	50,000	20,019	37,000	0	0	37,000
511100 Permanent Operating Salaries	172,090	173,959	176,601	124,925	241,928	0	0	241,928
511400 Overtime	319	13	0	224	0	0	0	0
511510 Reduction Unfunded Vac Liab	1,568	1,471	4,218	0	6,666	0	0	6,666
511600 Employee Benefits	62,391	73,965	86,898	59,983	143,616	0	0	143,616
511610 Risk Management Benefits	27,582	35,322	29,448	0	25,585	0	0	25,585
511850 Salary Offset	0	0	60,262	0	0	0	0	0
511000 PERSONNEL SERVICES	263,949	284,730	357,427	185,132	417,795	0	0	417,795
TOTFTE TOTAL FTE	0	0	3	0	4	0	0	4
512111 Professional & Consulting	1,916	4,124	4,855	681	4,945	0	0	4,945
512116 Data Processing Services	615	0	0	502	0	0	0	0
512344 Telephone Services	5,112	4,855	4,500	1,634	3,789	0	0	3,789
512345 Purchased Insurance	913	1,125	1,144	0	627	0	0	627
512536 Copier Charges	608	791	650	474	750	0	0	750
512537 Mail Room Charges	19,003	15,197	22,000	10,511	22,000	0	0	22,000
512552 Direct/Information Services	25,756	25,011	39,405	31,727	49,227	0	0	49,227
512554 County Overhead Charges	18,438	20,864	21,023	15,767	30,240	0	0	30,240
512558 PC Replacement Services	2,568	2,568	3,060	1,530	2,751	0	0	2,751
512611 Office Supplies & Expense	9,444	8,457	8,525	4,162	8,836	0	0	8,836
512613 Membrshp/Professional Licenses	727	952	750	408	600	0	0	600
512614 Printing & Binding	4,007	2,715	4,000	616	3,299	0	0	3,299
512615 Advertising & Publicity	1,258	97	850	4,436	3,225	0	0	3,225
512618 Postage	175	0	0	1,308	0	0	0	0
512621 DP Supplies And Access	47,087	6,260	7,500	2,253	7,502	0	0	7,502
512622 DP Equipment	2,064	110	0	0	0	0	0	0
512811 Business Expense & Travel	679	310	2,200	139	1,511	0	0	1,511
512816 Awards & Recognition	1,677	332	1,550	519	1,478	0	0	1,478
512821 Outside Education & Travel	836	1,874	5,000	3,049	5,434	0	0	5,434

Lane County, OR.
Proposed Budget Detail Report
For Fiscal Year 2005-2006

ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm		FY 05-06 Proposed Budget
						FY05-06 Base Adjustments	Svc Decision Packages	
3140010 A & T Administration								
124 General Fund								
512822 County Training Classes	700	0	563	45	400	0	0	400
512000 MATERIALS & SERVICES	143,584	95,644	127,575	79,762	146,614	0	0	146,614
500000 TOTAL EXPENDITURES	407,533	380,374	485,002	264,894	564,409	0	0	564,409
Total General Fund	407,269	375,352	435,005	244,876	527,413	0	0	527,413
Total A & T Administration	407,269	375,352	435,005	244,876	527,413	0	0	527,413

Lane County, OR.
Proposed Budget Detail Report
For Fiscal Year 2005-2006

ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm FY05-06 Base Adjustments	County Adm Svc Decision Packages	FY 05-06 Proposed Budget
3140020 Property & Tax Management								
124 General Fund								
416111 Current Year Property Tax	0	(6)	0	0	0	0	0	0
416190 Miscellaneous Taxes	0	23	0	0	0	0	0	0
416800 Tax Penalties	169,572	149,874	180,000	272,955	150,000	0	0	150,000
416910 Other Tax Revenue	810	1,432	0	(10)	0	0	0	0
436521 Foreclosure Penalty	31,946	77,293	30,000	63,612	32,000	0	0	32,000
436522 Late Filing Penalties	5,836	11,159	12,000	10,305	10,000	0	0	10,000
446160 Map Sales	741	408	1,200	470	500	0	0	500
446190 Miscellaneous Sales	14,021	16,036	32,433	39,229	10,000	0	0	10,000
453902 Local Staff	7,230	0	0	0	20,000	0	0	20,000
454210 Department of Revenue	0	0	59,245	9,847	60,924	0	0	60,924
466910 Miscellaneous Svc Charges	1,600	1,135	1,020	1,330	1,000	0	0	1,000
400000 TOTAL RESOURCES	231,756	257,354	315,898	397,738	284,424	0	0	284,424
511100 Permanent Operating Salaries	1,044,653	1,093,119	1,184,994	814,372	1,272,313	0	0	1,272,313
511300 Extra Help	23,687	41,007	7,536	8,414	23,796	0	0	23,796
511400 Overtime	10,304	16,323	2,256	8,504	4,992	0	0	4,992
511510 Reduction Unfunded Vac Liab	7,411	14,558	23,350	5,514	22,924	0	0	22,924
511520 Compensatory Time	1	122	0	818	0	0	0	0
511600 Employee Benefits	493,364	586,569	712,156	480,106	915,014	0	0	915,014
511000 PERSONNEL SERVICES	1,579,420	1,751,698	1,930,292	1,317,728	2,239,039	0	0	2,239,039
TOTFTE TOTAL FTE	0	0	31	0	33	0	0	33
512111 Professional & Consulting	41,727	40,551	44,414	30,222	97,600	0	(14,600)	83,000
512116 Data Processing Services	0	0	0	184	0	0	0	0
512119 Banking & Armored Car Svc	0	0	0	164	0	0	0	0
512214 Client Support Fund	0	0	0	0	0	0	0	0
512344 Telephone Services	13,715	13,883	11,456	7,390	12,376	0	0	12,376
512345 Purchased Insurance	10,656	11,628	11,820	0	5,102	0	0	5,102
512354 Maintenance of Equipment	2,149	421	655	1,053	1,250	0	0	1,250
512357 Maintenance Agreements	5,252	6,579	4,586	3,624	5,000	0	0	5,000
512536 Copier Charges	3,416	3,494	2,920	1,950	3,100	0	0	3,100
512551 Financial System Assessment	0	0	0	0	0	0	0	0
512552 Direct/Information Services	266,145	339,927	344,575	246,186	388,113	0	0	388,113
512554 County Overhead Charges	190,531	215,593	217,239	197,968	234,362	0	0	234,362
512558 PC Replacement Services	26,128	27,928	21,486	11,713	17,550	0	0	17,550

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ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm FY05-06 Base Adjustments	County Adm Svc Decision Packages	FY 05-06 Proposed Budget
3140020 Property & Tax Management								
124 General Fund								
512611 Office Supplies & Expense	17,420	16,036	9,980	3,407	17,300	0	0	17,300
512612 Educational Materials	0	12	0	0	0	0	0	0
512613 Membership/Professional Licenses	30	30	30	165	10,050	0	0	10,050
512614 Printing & Binding	14,945	24,786	18,100	15,432	19,201	0	0	19,201
512615 Advertising & Publicity	1,703	127	0	316	1,500	0	0	1,500
512616 Microfilm Imaging Services	1,507	3,848	0	5,396	3,000	0	0	3,000
512618 Postage	77,459	74,035	80,091	102,192	77,000	0	0	77,000
512621 DP Supplies And Access	17,486	13,503	4,000	11,634	4,000	0	0	4,000
512622 DP Equipment	2,476	1,404	0	0	0	0	0	0
512811 Business Expense & Travel	3,792	1,922	2,250	1,100	2,000	0	0	2,000
512816 Awards & Recognition	147	0	75	268	150	0	0	150
512821 Outside Education & Travel	8,049	7,994	5,900	18,620	10,800	0	0	10,800
512822 County Training Classes	1,260	235	3,000	270	2,400	0	0	2,400
512921 Interest On Debt	579	0	0	0	0	0	0	0
512000 MATERIALS & SERVICES	706,573	803,935	782,577	659,254	911,854	0	(14,600)	897,254
521310 Reproducing & Duplicating	13,576	0	0	0	0	0	0	0
521000 CAPITAL OUTLAY	13,576	0	0	0	0	0	0	0
500000 TOTAL EXPENDITURES	2,299,569	2,555,633	2,712,869	1,976,982	3,150,893	0	(14,600)	3,136,293
Total General Fund	2,067,813	2,298,278	2,397,002	1,579,244	2,866,502	0	(14,600)	2,851,902
Total Property & Tax Management	2,067,813	2,298,278	2,397,002	1,579,244	2,866,502	0	(14,600)	2,851,902

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ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm		FY 05-06 Proposed Budget
						FY05-06 Base	Svc Decision Packages	
3140050 Commercial/Industrial Appraisal								
124 General Fund								
512622 DP Equipment	0	0	0	473	0	0	0	0
512000 MATERIALS & SERVICES	0	0	0	473	0	0	0	0
500000 TOTAL EXPENDITURES	0	0	0	473	0	0	0	0
Total General Fund	0	0	0	473	0	0	0	0
Total Commercial/Industrial Appraisal	0	0	0	473	0	0	0	0

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ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm FY05-06 Base Adjustments	County Adm Svc Decision Packages	FY 05-06 Proposed Budget
3140080 Appraisal								
124 General Fund								
416800 Tax Penalties	0	0	0	0	0	0	0	0
446190 Miscellaneous Sales	4,243	3,908	3,037	1,631	2,560	0	0	2,560
466690 Miscellaneous PW	35	0	0	0	0	0	0	0
466980 Refunds & Reimbursements	120	45	0	0	0	0	0	0
400000 TOTAL RESOURCES	4,398	3,953	3,037	1,631	2,560	0	0	2,560
511100 Permanent Operating Salaries	955,006	784,566	911,973	524,291	991,516	0	0	991,516
511300 Extra Help	30,496	61,633	17,000	0	0	0	0	0
511400 Overtime	9,446	3,098	1,800	338	1,800	0	0	1,800
511510 Reduction Unfunded Vac Liab	45,478	13,144	15,600	3,536	17,197	0	0	17,197
511520 Compensatory Time	2,025	6,550	3,000	847	3,000	0	0	3,000
511600 Employee Benefits	413,572	380,654	516,129	281,039	658,114	0	0	658,114
511000 PERSONNEL SERVICES	1,456,023	1,249,645	1,465,502	810,050	1,671,627	0	0	1,671,627
TOTFTE TOTAL FTE	0	0	21	0	22	0	0	22
512111 Professional & Consulting	270	495	0	259	0	0	0	0
512321 Motor Fuel & Lubricants	0	18	0	0	0	0	0	0
512344 Telephone Services	7,627	7,915	8,160	3,801	9,080	0	0	9,080
512345 Purchased Insurance	7,219	7,877	8,007	0	3,423	0	0	3,423
512531 Fleet Services Rentals	26,011	25,894	20,204	12,069	28,040	0	0	28,040
512536 Copier Charges	1,361	1,486	1,500	681	1,469	0	0	1,469
512552 Direct/Information Services	180,292	230,273	232,544	139,962	252,737	0	0	252,737
512554 County Overhead Charges	129,069	146,047	147,162	110,372	151,201	0	0	151,201
512558 PC Replacement Services	15,420	16,020	12,324	6,762	8,775	0	0	8,775
512611 Office Supplies & Expense	11,361	13,310	4,120	4,309	14,440	0	0	14,440
512613 Membership/Professional Licenses	0	15	75	198	80	0	0	80
512614 Printing & Binding	886	1,396	1,225	1,480	2,005	0	0	2,005
512615 Advertising & Publicity	75	8,323	200	6,448	3,853	0	0	3,853
512618 Postage	0	0	1,200	0	1,400	0	0	1,400
512621 DP Supplies And Access	1,537	441	0	202	200	0	0	200
512622 DP Equipment	0	220	0	0	0	0	0	0
512811 Business Expense & Travel	10,938	3,570	0	4,609	1,350	0	0	1,350
512816 Awards & Recognition	0	175	75	3	75	0	0	75
512821 Outside Education & Travel	3,335	8,931	15,800	6,470	14,268	0	0	14,268

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ASSESSMENT AND TAXATION	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm FY05-06 Base Adjustments	County Adm Svc Decision Packages	FY 05-06 Proposed Budget
3140080 Appraisal								
124 General Fund								
512822 County Training Classes	0	35	960	80	643	0	0	643
512000 MATERIALS & SERVICES	<u>395,400</u>	<u>472,440</u>	<u>453,556</u>	<u>297,702</u>	<u>493,039</u>	<u>0</u>	<u>0</u>	<u>493,039</u>
521200 Vehicles	0	0	0	0	26,000	0	0	26,000
521000 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,000</u>	<u>0</u>	<u>0</u>	<u>26,000</u>
500000 TOTAL EXPENDITURES	<u>1,851,423</u>	<u>1,722,085</u>	<u>1,919,058</u>	<u>1,107,753</u>	<u>2,190,666</u>	<u>0</u>	<u>0</u>	<u>2,190,666</u>
Total General Fund	1,847,025	1,718,132	1,916,042	1,106,122	2,188,128	0	0	2,188,128
Total Appraisal	1,847,025	1,718,132	1,916,042	1,106,122	2,188,128	0	0	2,188,128
Grand Total	4,322,107	4,391,763	4,746,049	2,930,715	5,582,043	0	(14,600)	5,567,443

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Board Of Property Tax Appeals	FY 02-03 Actuals	FY 03-04 Actuals	FY 04-05 Curr Rev'd Budget	FY 04-05 Yr-to-Date Actuals	FY 05-06 Total Dept. Request	County Adm		FY 05-06 Proposed Budget
						FY05-06 Base Adjustments	Svc Decision Packages	
5540140 Board Of Property Tax Appeals								
124 General Fund								
511100 Permanent Operating Salaries	13,911	11,697	13,356	9,708	13,644	0	0	13,644
511300 Extra Help	4,067	3,951	9,000	514	9,000	0	0	9,000
511400 Overtime	143	0	0	117	0	0	0	0
511510 Reduction Unfunded Vac Liab	0	0	160	0	180	0	0	180
511600 Employee Benefits	6,800	6,769	8,678	5,709	10,381	0	0	10,381
511850 Salary Offset	0	0	612	0	0	0	0	0
511000 PERSONNEL SERVICES	24,920	22,416	31,806	16,048	33,205	0	0	33,205
TOTFTE TOTAL FTE	0	0	0	0	0	0	0	0
512344 Telephone Services	754	845	550	297	550	0	0	550
512345 Purchased Insurance	89	70	67	0	68	0	0	68
512531 Fleet Services Rentals	90	107	100	159	100	0	0	100
512536 Copier Charges	884	802	900	720	900	0	0	900
512537 Mail Room Charges	483	296	900	634	750	0	0	750
512552 Direct/Information Services	21,339	13,926	2,374	4,623	6,960	0	0	6,960
512554 County Overhead Charges	8,921	8,120	8,041	6,031	9,888	0	0	9,888
512558 PC Replacement Services	2,400	2,400	2,283	242	702	0	0	702
512611 Office Supplies & Expense	97	567	500	139	500	0	0	500
512614 Printing & Binding	0	139	250	212	300	0	0	300
512615 Advertising & Publicity	723	511	600	(223)	600	0	0	600
512811 Business Expense & Travel	0	99	200	61	200	0	0	200
512815 Committee Stipends & Expense	10,732	10,845	14,000	4,865	14,000	0	0	14,000
512821 Outside Education & Travel	246	5	0	69	0	0	0	0
512000 MATERIALS & SERVICES	46,759	38,732	30,765	17,828	35,518	0	0	35,518
500000 TOTAL EXPENDITURES	71,679	61,148	62,571	33,876	68,723	0	0	68,723
Total General Fund	71,679	61,148	62,571	33,876	68,723	0	0	68,723
Total Board Of Property Tax Appeals	71,679	61,148	62,571	33,876	68,723	0	0	68,723
Grand Total	71,679	61,148	62,571	33,876	68,723	0	0	68,723

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	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 04-05	FY 05-06	FY 05-06	County Adm	FY 05-06
Tax Foreclosed Property Sales	Actuals	Actuals	Curr Rev'd	Yr-to-Date	Total Dept.	Request	Adjustments	Package	Proposed
			Budget	Actuals	Request				Budget
5570270 Tax Foreclosed Property Sales									
124 General Fund									
512111 Professional & Consulting	0	0	0	0	0	0	0	0	0
512343 Light, Power & Water	0	0	0	0	0	0	0	0	0
512000 MATERIALS & SERVICES	0	0	0	0	0	0	0	0	0
500000 TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0
Total General Fund	0	0	0	0	0	0	0	0	0
228 Special Revenue & Services Fund									
446120 Land Sales	226,377	158,382	175,000	48,020	175,000	175,000	0	0	175,000
446580 Rent - Other Properties	0	0	2,000	0	2,000	2,000	0	0	2,000
486100 Investment Earnings	(3,272)	273	2,000	29	2,000	2,000	0	0	2,000
496110 Fund Balance	(78,908)	(27,596)	5,000	28,542	25,000	25,000	0	0	25,000
400000 TOTAL RESOURCES	144,197	131,059	184,000	76,591	204,000	204,000	0	0	204,000
512111 Professional & Consulting	8,932	7,126	15,000	6,536	15,000	15,000	0	0	15,000
512211 Agency Payments	3,756	8,566	5,000	3,853	5,000	5,000	0	0	5,000
512341 Refuse & Garbage	0	0	3,000	322	3,000	3,000	0	0	3,000
512342 Spec Handling & Haz Waste Disp	0	0	35,000	0	35,000	35,000	0	0	35,000
512343 Light, Power & Water	1,108	1,001	2,000	639	2,000	2,000	0	0	2,000
512344 Telephone Services	376	389	500	177	500	500	0	0	500
512354 Maintenance of Equipment	0	0	200	0	200	200	0	0	200
512355 Maintenance of Structures	190	3,671	17,216	0	17,216	17,216	0	0	17,216
512356 Maintenance of Grounds	4,233	3,328	2,675	2,260	2,675	2,675	0	0	2,675
512357 Maintenance Agreements	27	0	500	0	500	500	0	0	500
512358 Operating Licenses & Permits	0	0	500	0	500	500	0	0	500
512362 External Equipment Rental	0	0	100	0	100	100	0	0	100
512531 Fleet Services Rentals	78	201	0	119	0	0	0	0	0
512536 Copier Charges	112	41	1,500	51	1,500	1,500	0	0	1,500
512537 Mail Room Charges	0	0	100	0	100	100	0	0	100
512552 Direct/Information Services	26,395	6,022	0	0	0	0	0	0	0
512554 County Overhead Charges	121,655	69,118	88,324	66,243	95,140	95,140	0	0	95,140
512558 PC Replacement Services	0	0	483	0	351	351	0	0	351
512611 Office Supplies & Expense	120	175	500	74	500	500	0	0	500
512613 Membership/Professional Licenses	0	100	300	90	300	300	0	0	300

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	FY 02-03	FY 03-04	FY 04-05	FY 04-05	FY 04-05	FY 05-06	FY 05-06	FY 05-06	FY 05-06
Tax Foreclosed Property Sales	Actuals	Actuals	Curr Rev'd	Yr-to-Date	County Adm	Total Dept.	Request	County Adm	Proposed
			Budget	Actuals	FY05-06 Base			Svc Decision	Budget
					Adjustments			Packages	
5570270 Tax Foreclosed Property Sales									
228 Special Revenue & Services Fund									
512614 Printing & Binding	50	0	300	0	0	300	0	0	300
512615 Advertising & Publicity	3,287	1,583	3,000	195	0	3,000	0	0	3,000
512618 Postage	0	0	50	0	0	50	0	0	50
512621 DP Supplies And Access	0	713	0	0	0	0	0	0	0
512622 DP Equipment	481	0	0	0	0	0	0	0	0
512811 Business Expense & Travel	147	0	500	350	0	500	0	0	500
512821 Outside Education & Travel	713	391	500	0	0	500	0	0	500
512822 County Training Classes	0	0	250	0	0	250	0	0	250
512911 Miscellaneous Payments	133	41	500	78	0	500	0	0	500
512913 Reimbursable Expenses	0	51	0	0	0	0	0	0	0
512000 MATERIALS & SERVICES	171,794	102,516	177,998	80,987		184,682	0	0	184,682
991910 Operational Contingency	0	0	6,002	0	0	19,318	0	0	19,318
990000 TOTAL RESERVES & CONTINGEN	0	0	6,002	0		19,318	0	0	19,318
500000 TOTAL EXPENDITURES	171,794	102,516	184,000	80,987		204,000	0	0	204,000
Total Special Revenue & Services Fund	27,596	(28,542)	0	4,396		0	0	0	0
Total Tax Foreclosed Property Sales	27,596	(28,542)	0	4,396		0	0	0	0
Grand Total	27,596	(28,542)	0	4,396		0	0	0	0

Public Works estimation of 05-06 Costs Associated with ORMAP project						
h:adm.Digital Map. Parcel Map FY2004 DOR Grant						
n:digital Mapping & ORPMAP. Parcel Map FY2004 DOR Grant						
03/30/05						
Class#	Classif	Name	Sal + Ben	% Elig	Personnel	Total Cost
J014	Sr Eng Assoc	Thurman	102,141	50%	51,071	
J023	Eng Tech 2	Costaggini	79,377	50%	39,689	
J023	Eng Tech 2	Luke	79,137	60%	47,482	
J023	Eng Tech 2	Weeks	79,137	100%	79,137	
J022	Eng Tech 1	Worley	57,855	35%	20,249	
C015	Sr Mgmt Analyst	Mladenich	92,793	25%	23,198	
				3.2	No. FTE's	
	Subtotal	6 FTE's				260,826
	LCOG	Bates	105,000	65%	68,250	
Y010	520 Extra Help		5,980	100%	5,980	
						335,056
	Materials & Services:					Eligible Cost
	Fleet	1000		20%		200
		Cost	Cost/Wksta	X % Elig FTE's	Total Amort	Div by 20
	Furnishings 20 year	26,116	2,612	3.2	8,357	418
	PCR/Yr	12,483	367	3.2		1,175
	Shop Exp (Lt, Pwr, Wtr, Pkg, Janit, Bldg Rep/Landsc)					
			Exp/FTE 6 FTE's)			
		16,000	2,667	3.2		8,533
	TPlan's Inclusive Exp		Exp/FTE (34)			
	Risk	25,295	744	3.2		2,381
	Purchased Ins	28,688	844	3.2		2,700
	County Overhead	127,019	3,736	3.2		11,955
	Eng Inclusive Exp		Exp/FTE (188)			
	IS Direct (Pgm 880)	746,150	3,969	3.2		12,700
						40,062
					Total	375,118