

W10BZ

Agenda Date: April 9, 2003

To: Lane County Budget Committee

Presented By: Jim Gangle, Assessor

Title: **IN THE MATTER OF APPROVING SUBMISSION OF
ASSESSMENT AND TAXATION GRANT BUDGET TO THE
OREGON DEPARTMENT OF REVENUE**

I. MOTION

**MOVE APPROVAL OF ORDER NO. _____ TO SUBMIT TO THE
OREGON DEPARTMENT OF REVENUE (DOR) BUDGETS FOR THE
DEPARTMENT OF ASSESSMENT & TAXATION AND ELIGIBLE PORTIONS
OF THE DEPARTMENT OF HUMAN RESOURCES & MANAGEMENT
SERVICES AND THE DEPARTMENT OF PUBLIC WORKS**

II. ISSUE

Lane County must submit to the Department of Revenue its grant application in order to participate in the County Assessment Function Funding Assistance (CAFFA) program. May 1, 2003 is the statutory deadline.

For Lane County, the entire Department of Assessment & Taxation budget is eligible for CAFFA participation as are expenses related to activities directly supporting our department. These include the tax segregation and distribution functions performed by the Department of Human Resources & Management Services, PC Replacement Services, Direct/Information Services, Board of Property Tax Appeals, property management services for tax foreclosed properties, and cartographic work done by Public Works as part of the ORMAP project. We also may recover up to 5% of county indirect expenses, which include County Overhead Charges. Lane County currently receives about 30% of the certified, eligible costs through this grant program.

The magnitude of Lane County's grant revenue is dependent both on the amount of revenue collected statewide and on the amounts proposed by other counties for certification/participation (the expenditures).

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 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.

Lane County will submit its FY 2003-04 Grant Document by Thursday, May 1. DOR will complete its review and, if necessary before approval, meet with the governing body to resolve any areas of disagreement. 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, DOR will approve or deny participation in the funding and provide an estimate of the county's grant distribution. Counties may appeal DOR's denial to the Oregon Department of Administrative Services following a prescribed process.

Lane County has participated in the CAFFA grant program since its inception. \$1,337,193 has been paid in the first three quarters of 2002-03. We have been averaging \$445,731 per quarter. The DOR anticipates that the fund will grow next year and the County's budget analysts have increased their projection for 03-04 by \$250,000.

Department of Revenue Compliance Issues

The Department of Revenue has allowed Lane County to participate in the grant process because we completed a compliance plan and have remained in compliance since May 1996.

Challenges and Opportunities

In addition to the challenges noted below in the Unmet Needs section, Assessment and Taxation, like much of the County, has been experiencing an increase in retirements. We have managed our way through quite a few over the last two years and anticipate 15 more over the course of the next 5 years. For a department of 55 people, that is significant. We put a training plan into place two years ago which helps us prepare for these changes, limiting the impact on the department somewhat.

Unmet Needs

Software Reserve Fund

Our software vendor, ASIX, informs us that they have delayed plans to revise the computer system we use for assessment and taxation purposes. There are several enhancements which we will bring forward in the future including integrated voice response, the ability to take payments on-line and document management software.

Property Divisions Backlog

We continue to have a significant backlog in the processing of property divisions. We are in the process of reclassifying a vacant position to help with this problem. Any increase in cartographic and clerical resources in this area would help bring us current.

Tax District Boundaries on Maps

The tax district boundaries on many of the assessor's maps have become outdated and are inaccurate in some cases. Property being taxed to the wrong district, voters being assigned to the wrong district may be the result.

Appraisal Entry

There are numerous property accounts that are either without property characteristic information or have incorrect information. To maintain accurate real market value, these accounts will have to have research performed, characteristic information entered, and values recalculated. We are in the process of reclassifying a vacant position to help with this problem. While performing an analysis of time spent on data entry we found that it can be handled more efficiently by a data entry operator.

Appeals Support

We currently provide minimal support to the Board of Property Tax Appeals and the Magistrate Division of the Oregon Tax Court Appeals. Appraisers have little or no time to prepare for hearings. We can no longer change adjudicated value by reappraisal, but must wait for the adjudicated value to expire in five years.

Communication Towers

Communications towers have not been added to the assessment roll in Lane County. Primary reason is the uncertainty of valuing the towers and the land on which the stand, and no staff time available. They will be added as omitted property when staff is available.

B. Analysis

Budget Proposal: The Assessment & Taxation and Board of Property Tax Appeals budgets are attached with accompanying information.

Proposed Budget : The grant document permits Lane County to assess an indirect rate, which captures facility / occupancy costs as well as the proportionate cost for central services (administration, legal, finance, etc.).

If the 2003-04 proposed budget for Assessment & Taxation is not accepted and application for the Department of Revenue grant is denied, Lane County is at risk of losing substantial revenue.

The greatest loss would be the projected \$1.6 to \$1.8 million in discretionary general fund grant revenues. Additionally, if the assessor's office is not adequately funded, Lane County will once more be out of compliance. This could result in the Department of Revenue taking over the county functions. In turn, the DOR will charge any costs incurred to Lane County's share of the state's cigarette and liquor tax revenues.

We want you to be aware that any money not included in the base budget cannot be included in the grant document.

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 budget proposal, the Board may direct any number of additions, reductions or alternatives.

D. Recommendation

We recommend that the Board carefully consider the budget proposal and reach its decision in time to meet the May 1 filing deadline to enable Lane County to participate in the state funding program.

The County Administrator intends to include the base budget in the proposed budget and recommends the Grant budget for Assessment & Taxation be approved as proposed by the Assessor and that the base budget for the Board of Property Tax Appeals be approved as submitted.

E. Timing

Lane County must submit its grant proposal to DOR by May 1, 2003.

IV. IMPLEMENTATION

When approved, we will prepare the necessary documents to forward the Board's action to DOR. The Board may expect the possibility of a formal meeting with DOR prior to May 31 if DOR desires modification of our proposal. Such a meeting would clearly include the Assessor and other applicable staff, but the statute requires that the meeting be held with the "county governing body". Depending on whether the meeting is needed to review the compliance plan, or the expenditure level, or both, the Board may be able to designate its official representative or representatives to the meeting.

V. ATTACHMENTS

Board Resolution and Order suggested by the DOR (for reference only)
Board Resolution and Order
Letter from the Department of Revenue dated March 14, 2003
Board of Property Tax Appeals Base Budget
Property Management (for tax foreclosed properties) Base Budget
Public Works estimation of 03-04 Costs Associated with ORMAP project
A&T Base Budget
Grant Application Summary of Expenses
Grant Application Staffing Report
Grant Application Explanation of all Staffing Changes
Grant Application Valuation Appraisal Staffing by Work Activity

Grant Application Resolution

_____ 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.

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

_____ Lane County is 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.

_____ Lane County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$ 0 _____. 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.

_____ Lane County designates _____, phone number _____, e-mail address _____, as the county contact person for this grant application.

Signature of Chairperson or Judge of Governing Body

Date Signed

For reference purposes only -
this is the Dept. of Revenue's
template.

Actual Board Order (next page)
uses the same wording as
last year's.

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER NO) IN THE MATTER OF APPROVING
) SUBMISSION OF ASSESSMENT &
) TAXATION GRANT BUDGET TO THE
) OREGON DEPARTMENT OF REVENUE

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

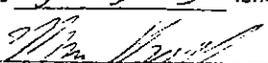
WHEREAS, the Lane County Administrator intends to include 100 percent of the expenditures certified in the grant application in the proposed budget for submittal to the Budget Committee and the Lane County Board of Commissioners, and the Lane County Board of Commissioners intends to consider in good faith making appropriations for those expenditures in the adoption of the budget. If 100 percent is not appropriated, the Board understands that no grant shall be made to the county for the quarter in which the county is out of compliance; now therefore it is

RESOLVED and ORDERED, that the Property Tax Program Grant Application Document for FY 2003-04 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 1, 2003; 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 2003.

Peter Sorensen, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM
Date 3-23-03 lane county

OFFICE OF LEGAL COUNSEL



Oregon

Theodore R. Kulongoski, Governor

MAR 18 2003

Department of Revenue

955 Center St NE
Salem, OR 97301-2555

March 14, 2003

Jim
FYE
Anna

Commissioner, Anna Morrison
Public Service Building
125 E 8th Ave.
Eugene, Oregon 97401-2900

Dear Chairperson:

Your county recently received the 2003-2004 CAFFA grant application forms and instructions. Your designated grant application coordinator is working to complete that packet for your review and approval, then forward the completed application forms, including the signed resolution, to the Department of Revenue by May 1, 2003.

As we plan through this difficult economic and budgetary time, I would like to remind you how important a sound assessment and taxation function is to the stability of county revenues. Your assessor and others connected with maintaining the assessment and taxation program will determine the level of support needed to keep your county's program healthy, while being respectful of other county needs. In many cases, the department is working with assessors' offices to identify critical areas and to prioritize needs for long-term stability and success. If you or your assessor would like further assistance or support, please do not hesitate to contact us.

As mentioned, we must receive your application packet by May 1, at which point the department will begin reviewing all 36-grant applications. We will have a response to you regarding your county's grant application no later than June 15, at which time we will also provide an estimate of your county's percentage share of the funds from the County Assessment Function Funding Assistance (CAFFA) account.

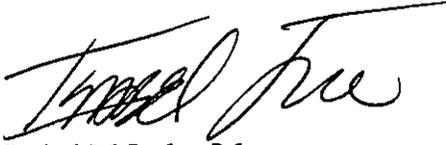
I remind you that the county is obligated to fund and appropriate expenditures at 100% of the amount certified in the grant resolution. If a county makes reductions to the certified expenditures or appropriates less than 100%, the department is required by law to withhold your county's grant funds. Further, the county will not be eligible for funding again until the next distribution date after the program is back in compliance.

Specifically to your county, we have been working with your assessor's office and we find that any reduction in current staffing levels will result in being out of compliance with Department of Revenue standards. Due to the recession of the early 1980's your county suffered a large reduction in workforce that affected the values in your county. It has taken your staff many years to recuperate the lost value. At this time your staff are able to focus on the appraisal of new construction and the industrial revaluation project. For the last couple of years, they have been able to work on improving in the areas of processing property division, consolidations, annexations and boundary line adjustments. Your county is currently working on reclassifying some of the positions in the A&T area

so they can address their current workload and allow them to maintain the property values.

Thank you for your support and understanding of this important program and of the services provided by your assessor's office. Again, I welcome the opportunity to speak with you about your county's program. Please do not hesitate to call me if you have any questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read 'Isabel Joslen', written in a cursive style.

Isabel M Joslen/Manager
Assessment & Taxation Standards Section
Property Tax Division
(503) 945-8381

Cc: County Assessor

Lane County, OR.

Organization Detail Budget Report by Fund
 Dept. Request For Fiscal Year 2003-2004

Board Of Property Tax Appeals	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04		FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
					Initial Base Budget	Total Dept. Base			
5540140 Board Of Property Tax Appeals									
124 General Fund									
511100 Permanent Operating Salaries	11,309	15,063	7,417	16,748	13,344	13,344	0	0	13,344
511300 Extra Help	1,058	2,648	2,721	9,500	9,996	9,996	0	0	9,996
511400 Overtime	27	0	0	0	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	0	0	0	648	504	504	0	0	504
511600 Employee Benefits	4,953	6,572	3,655	8,744	8,519	8,519	0	0	8,519
511000 PERSONNEL SERVICES	17,348	24,283	13,792	35,640	32,363	32,363	0	0	32,363
TOTFTE TOTAL FTE	0	0	0	0	0	0	0	0	0
512344 Telephone Services	808	751	928	800	800	550	0	0	550
512345 Purchased Insurance	192	47	53	89	89	70	0	0	70
512531 Fleet Services Rentals	25	33	58	0	0	50	0	0	50
512536 Copier Charges	591	1,095	1,525	750	750	750	0	0	750
512537 Mail Room Charges	139	696	475	750	750	750	0	0	750
512551 Financial System Assessment	9,634	0	0	0	0	0	0	0	0
512552 Direct/Information Services	15,112	36,561	28,840	21,339	21,339	13,926	0	0	13,926
512554 County Overhead Charges	8,970	6,754	9,134	8,921	8,921	8,120	0	0	8,120
512558 PC Replacement Services	2,722	3,600	2,400	2,400	0	2,400	0	0	2,400
512611 Office Supplies & Expense	126	275	449	500	500	500	0	0	500
512614 Printing & Binding	128	142	0	500	500	250	0	0	250
512615 Advertising & Publicity	433	0	1,166	1,200	1,200	1,200	0	0	1,200
512721 Special Supplies	0	143	0	0	0	0	0	0	0
512811 Business Expense & Travel	95	110	0	200	200	200	0	0	200
512815 Committee Stipends & Expense	7,080	13,143	10,018	15,000	15,000	14,000	0	0	14,000
512821 Outside Education & Travel	0	0	92	0	0	0	0	0	0
512822 County Training Classes	70	0	0	0	0	0	0	0	0
512000 MATERIALS & SERVICES	45,122	63,350	55,136	52,449	50,049	42,766	0	0	42,766
500000 TOTAL EXPENDITURES	63,470	87,633	68,929	88,089	82,412	75,129	0	0	75,129
Total General Fund	63,470	87,633	68,929	88,089	82,412	75,129	0	0	75,129
Total Board Of Property Tax Appeals	63,470	87,633	68,929	88,089	82,412	75,129	0	0	75,129
Grand Total	63,470	87,633	68,929	88,089	82,412	75,129	0	0	75,129

Lane County, OR.
Salary_Benefits Summary by Dept/ Fund (Unalloc)
 (Enter Dept. Name and Fiscal Year)
 STAFF 03_04 -- Jul 2003 to Jun 2004

Position No.	Class	Employee	Grade	Count	FTE	Salary	Suppl.	Benefits	Statutory	Total
124 - General Fund										
5570260	- Real Property									
41981	L018	Turk, Jeffrey R	029	1	1.00	51,264	1,956	21,876	4,514	79,610
5570260	- Real Property									
				1	1.00	51,264	1,956	21,876	4,514	79,610
124 - General Fund										
				1	1.00	51,264	1,956	21,876	4,514	79,610

70%

\$ 55,727⁰⁰

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

Real Property	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04		FY 03-04		FY 03-04	
					Initial Base Budget	Total Dept. Adjust. Base	Svc Dec. Packages	Total Dept. Request		
5570260 Real Property										
124 General Fund										
436521 Foreclosure Penalty	10,667	113	96	2,000	2,000	2,000	0	2,000	0	2,000
446120 Land Sales	0	5,101	0	0	0	0	0	0	0	0
446530 Parking	338,425	301,388	260,861	350,000	350,000	355,000	0	355,000	0	355,000
446580 Rent - Other Properties	208,870	162,544	319,978	160,000	160,000	160,000	0	160,000	0	160,000
446590 Miscellaneous Rent	15,767	0	0	0	0	0	0	0	0	0
466910 Miscellaneous Svc Charges	34	0	509	0	0	0	0	0	0	0
467900 Miscellaneous	252,117	160,158	287,188	181,334	181,334	230,774	0	230,774	0	230,774
477100 County Administrative Charges										
400000 TOTAL RESOURCES	825,881	629,303	868,631	693,334	693,334	747,774	0	747,774	0	747,774
511100 Permanent Operating Salaries	596	0	40,747	51,072	51,264	51,264	0	51,264	0	51,264
511300 Extra Help	0	0	(1,650)	0	0	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	0	0	1,895	1,956	1,956	1,956	0	1,956	0	1,956
511600 Employee Benefits	250	0	16,755	21,910	26,390	26,390	0	26,390	0	26,390
511610 Risk Management Benefits	0	0	0	8,880	0	9,566	0	9,566	0	9,566
511000 PERSONNEL SERVICES	845	0	57,747	83,818	79,610	89,176	0	89,176	0	89,176
TOTFTE TOTAL FTE	0	0	0	1	1	1	0	1	0	1
512111 Professional & Consulting	67,985	54,259	80,363	85,000	80,000	80,000	0	80,000	0	80,000
512201 Intergovernmental Agreements	63,090	77,267	63,411	85,000	0	82,000	0	82,000	0	82,000
512211 Agency Payments	20,729	8,599	24,036	2,000	0	9,000	0	9,000	0	9,000
512327 Machinery & Equipment Parts	49	1,832	0	0	0	0	0	0	0	0
512341 Refuse & Garbage	3,193	3,527	3,618	4,500	4,500	4,000	0	4,000	0	4,000
512343 Light, Power & Water	16,895	13,145	15,091	19,500	19,500	17,500	0	17,500	0	17,500
512344 Telephone Services	1,944	2,732	3,191	3,200	3,200	3,200	0	3,200	0	3,200
512345 Purchased Insurance	50	171	163	212	212	695	0	695	0	695
512351 Damage Claims	2,400	200	0	0	0	0	0	0	0	0
512354 Maintenance of Equipment	5,947	1,233	3,556	2,000	2,000	1,000	0	1,000	0	1,000
512355 Maintenance of Structures	6,738	41,787	30,895	35,000	35,000	35,000	0	35,000	0	35,000
512356 Maintenance of Grounds	96	0	300	1,500	1,500	1,000	0	1,000	0	1,000
512357 Maintenance Agreements	14,090	16,164	18,557	25,000	25,000	25,000	0	25,000	0	25,000
512358 Operating Licenses & Permits	625	878	0	0	0	0	0	0	0	0
512537 Mail Room Charges	69	18	0	0	0	0	0	0	0	0
512551 Financial System Assessment	4	0	0	0	0	0	0	0	0	0
512552 Direct/Information Services	2,601	4,101	4,624	3,424	3,424	4,001	0	4,001	0	4,001

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

Real Property	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
5570260 Real Property								
124 General Fund								
512554 County Overhead Charges	404	0	928	0	0	78,216	0	78,216
512558 PC Replacement Services	234	600	600	0	0	0	0	0
512611 Office Supplies & Expense	0	0	0	50	50	50	0	50
512614 Printing & Binding	0	20	71	0	0	0	0	0
512615 Advertising & Publicity	803	192	192	200	200	200	0	200
512618 Postage	0	17	0	0	0	0	0	0
512621 DP Supplies And Access	0	894	0	0	0	0	0	0
512731 Janitorial Supplies	2,252	2,827	2,392	1,200	1,200	1,000	0	1,000
512736 Building Materials Supplies	585	0	2,210	0	0	0	0	0
512737 Electrical Supplies	34	0	243	200	200	100	0	100
512811 Business Expense & Travel	0	0	0	50	50	50	0	50
512821 Outside Education & Travel	0	171	0	50	50	50	0	50
512822 County Training Classes	0	0	0	50	50	50	0	50
512911 Miscellaneous Payments	0	100	0	0	0	0	0	0
512000 MATERIALS & SERVICES	210,817	230,732	254,444	268,136	96,136	342,112	0	342,112
522120 Architectural Services	94	0	0	0	0	0	0	0
522140 Engineering Services	143	0	0	0	0	0	0	0
522320 Improvements	15,015	0	0	0	0	0	0	0
522000 CAPITAL PROJECTS	15,252	0	0	0	0	0	0	0
500000 TOTAL EXPENDITURES	226,915	230,732	312,191	351,954	175,746	431,288	0	431,288
Total General Fund	(598,967)	(398,571)	(556,441)	(341,379)	(517,587)	(316,485)	0	(316,485)
Total Real Property	(598,967)	(398,571)	(556,441)	(341,379)	(517,587)	(316,485)	0	(316,485)
Grand Total	(598,967)	(398,571)	(556,441)	(341,379)	(517,587)	(316,485)	0	(316,485)

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
Tax Foreclosed Property Sales								
5570270 Tax Foreclosed Property Sales								
124 General Fund								
446530 Parking	0	0	46	0	0	0	0	0
446580 Rent - Other Properties	0	0	8,788	0	0	0	0	0
477500 Departmental Administration	75,650	0	0	0	0	0	0	0
496120 Non Discretionary	478,931	0	0	0	0	0	0	0
400000 TOTAL RESOURCES	554,381	0	8,834	0	0	0	0	0
511100 Permanent Operating Salaries	45,316	46,443	8,528	0	0	0	0	0
511300 Extra Help	0	0	1,650	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	432	541	0	0	0	0	0	0
511600 Employee Benefits	16,189	17,660	3,105	0	0	0	0	0
511000 PERSONNEL SERVICES	61,936	64,643	13,283	0	0	0	0	0
512211 Agency Payments	0	15	0	0	0	0	0	0
512341 Refuse & Garbage	0	292	0	0	0	0	0	0
512357 Maintenance Agreements	0	32	0	0	0	0	0	0
512358 Operating Licenses & Permits	0	0	264	0	0	0	0	0
512611 Office Supplies & Expense	65	65	65	0	0	0	0	0
512000 MATERIALS & SERVICES	65	404	329	0	0	0	0	0
532140 Transfer To Capital Proj. Funds	483,253	0	0	0	0	0	0	0
530000 FISCAL TRANSACTIONS	483,253	0	0	0	0	0	0	0
500000 TOTAL EXPENDITURES	545,254	65,047	13,612	0	0	0	0	0
Total General Fund	(9,327)	65,047	4,778	0	0	0	0	0
228 Special Revenue & Services Fund								
446120 Land Sales	299,326	(139,821)	74,526	175,000	175,000	175,000	0	175,000
446580 Rent - Other Properties	3,100	0	0	2,000	2,000	2,000	0	2,000
467900 Miscellaneous	0	(10)	0	0	0	0	0	0
486100 Investment Earnings	11,120	4,199	(1,207)	2,000	2,000	2,000	0	2,000
496110 Fund Balance	39,238	219,948	13,170	5,000	5,000	5,000	0	5,000
400000 TOTAL RESOURCES	382,784	84,316	86,489	184,000	184,000	184,000	0	184,000
511100 Permanent Operating Salaries	0	0	0	0	0	0	0	0

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 03-04	FY 03-04
	Actuals	Actuals	Actuals	Revised	Initial Base	Total Dept.	Adjust. Base	Svc Dec.	Total Dept.
Tax Foreclosed Property Sales				Budget	Budget	Base		Packages	Request
5570270 Tax Foreclosed Property Sales									
228 Special Revenue & Services Fund									
511600 Employee Benefits	(0)	0	0	0	0	0	0	0	0
511000 PERSONNEL SERVICES									
512111 Professional & Consulting	1,899	13,032	7,781	10,000	0	20,000	0	0	20,000
512201 Intergovernmental Agreements	1,038	0	0	0	0	0	0	0	0
512211 Agency Payments	1,546	3,587	3,669	3,000	0	5,000	0	0	5,000
512341 Refuse & Garbage	0	0	0	1,000	1,000	3,000	0	0	3,000
512342 Spec Handling & Haz Waste Disp	28	0	0	1,000	1,000	40,000	0	0	40,000
512343 Light, Power & Water	751	683	817	1,000	1,000	2,000	0	0	2,000
512344 Telephone Services	399	354	459	500	500	500	0	0	500
512345 Purchased Insurance	500	0	0	0	0	0	0	0	0
512354 Maintenance of Equipment	0	0	0	200	200	200	0	0	200
512355 Maintenance of Structures	385	108	3,593	5,000	5,000	20,000	0	0	20,000
512356 Maintenance of Grounds	0	0	7	0	0	2,675	0	0	2,675
512357 Maintenance Agreements	0	0	0	500	500	500	0	0	500
512358 Operating Licenses & Permits	0	0	0	500	500	500	0	0	500
512362 External Equipment Rental	0	0	0	100	100	100	0	0	100
512531 Fleet Services Rentals	318	158	104	500	0	1,000	0	0	1,000
512536 Copier Charges	1,630	439	434	1,500	1,500	1,500	0	0	1,500
512537 Mail Room Charges	75	0	0	100	100	100	0	0	100
512551 Financial System Assessment	936	0	0	0	0	0	0	0	0
512552 Direct/Information Services	10,513	23,192	23,000	26,395	26,395	6,595	0	0	6,595
512554 County Overhead Charges	32,095	28,826	124,500	121,655	121,655	69,118	0	0	69,118
512556 Dept Support/Direct	75,650	0	0	0	0	0	0	0	0
512611 Office Supplies & Expense	296	100	0	500	500	500	0	0	500
512613 Membership/Professional Licenses	0	50	0	300	300	300	0	0	300
512614 Printing & Binding	155	0	0	300	300	300	0	0	300
512615 Advertising & Publicity	3,177	259	33	3,000	3,000	3,000	0	0	3,000
512618 Postage	0	0	11	50	50	50	0	0	50
512621 DP Supplies And Access	144	0	0	0	0	0	0	0	0
512737 Electrical Supplies	3	0	0	0	0	0	0	0	0
512811 Business Expense & Travel	397	86	660	500	500	500	0	0	500
512821 Outside Education & Travel	408	125	269	500	500	500	0	0	500
512822 County Training Classes	0	0	0	250	250	250	0	0	250
512911 Miscellaneous Payments	493	149	62	500	500	500	0	0	500

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
Tax Foreclosed Property Sales								
5570270 Tax Foreclosed Property Sales								
228 Special Revenue & Services Fund								
512000 MATERIALS & SERVICES	132,836	71,146	165,397	178,850	165,350	178,688	0	178,688
991910 Operational Contingency	0	0	0	5,150	5,150	5,312	0	5,312
990000 TOTAL RESERVES & CONTINGENC	0	0	0	5,150	5,150	5,312	0	5,312
500000 TOTAL EXPENDITURES	132,836	71,146	165,397	184,000	170,500	184,000	0	184,000
Total Special Revenue & Services Fund	(219,948)	(13,170)	78,908	0	(13,500)	0	0	0
Total Tax Foreclosed Property Sales	(229,275)	51,878	83,686	0	(13,500)	0	0	0
Grand Total	(229,275)	51,878	83,686	0	(13,500)	0	0	0

h:adm.Digital Map. Parcel Map FY2004 DOR Grant
n:digital Mapping & ORPMAP. Parcel Map FY2004 DOR Grant
03/20/2003

Class#	Classif	Name	Sal + Ben	% Elig	Personnel	Total Cost
J014	Sr Eng Assoc	Thurman	92,330	50%	46,165	
J023	Eng Tech 2	Costaggini	66,546	50%	33,273	
L007	Cadastral/GIS Tech	Knechtel	66,074	80%	52,859	
J023	Eng Tech 2	Luke	63,542	80%	50,834	
J022	Eng Tech 1	Vacant	56,390	50%	28,195	
C015	Sr Mgmt Analyst	Mladenich	87,317	20%	17,463	
				3.3 No. FTE's		
	Subtotal	7 FTE's				228,789
	LCOG	Bates	105,300	20%	21,060	
Y010	520 Extra Help		5,980	100%	5,980	
						255,829

Materials & Services:

Eligible Cost

Fleet	1000		20%		200
			X % Elig		
	Cost	Cost/Wksta	FTE's	Total Amort	Div by 20
Furnishings 20 year	26,116	2,612	3.3	8,618	431
PCRf/Yr		732	3.3		2,416
Shop Exp (Lt, Pwr, Wtr, Pkg, Janit, Bldg Rep/Landsc)					
		Exp/FTE (7 FTE's)			
	16,000	2,286	3.3		7,543
TPlan's Inclusive Exp		Exp/FTE (34)			
Risk	15,604	459	3.3		1,515
Purchased Ins	27,024	795	3.3		2,623
County Overhead	119,517	3,515	3.3		11,600
Eng Inclusive Exp		Exp/FTE (188)			
IS Direct (Pgm 880)	565,622	3,009	3.3		9,928

36,255

Total 292,085

Lane County, OR.
Department Roll Up Detail by Fund
For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04		FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
					Initial Base Budget	Budget			
3100000 ASSESSMENT AND TAXATION									
124 General Fund									
416190 Miscellaneous Taxes	98	165	0	0	0	0	0	0	0
416800 Tax Penalties	166,002	261,094	274,395	170,500	170,500	127,300	0	0	127,300
416910 Other Tax Revenue	1,166	1,020	(584)	0	0	0	0	0	0
436521 Foreclosure Penalty	22,109	17,066	33,024	19,950	19,950	25,000	0	0	25,000
436522 Late Filing Penalties	7,872	11,491	27,456	13,309	13,309	8,200	0	0	8,200
446160 Map Sales	17,780	7,915	4,546	2,550	2,550	2,000	0	0	2,000
446190 Miscellaneous Sales	22,127	17,291	18,235	17,349	17,349	19,112	0	0	19,112
453902 Local Staff	54,020	53,740	30,164	7,230	7,230	0	0	0	0
453910 Misc - State Revenue	0	40	3,822	0	0	0	0	0	0
466910 Miscellaneous Svc Charges	1,647	1,472	1,598	300	300	1,000	0	0	1,000
466980 Refunds & Reimbursements	138	236	73	31	31	0	0	0	0
400000 TOTAL RESOURCES	292,961	371,531	392,728	231,219	231,219	182,612	0	0	182,612
511100 Permanent Operating Salaries	2,035,148	2,141,015	2,137,007	2,309,134	2,293,084	2,293,084	0	0	2,293,084
511300 Extra Help	48,878	14,592	34,083	22,152	26,496	26,496	0	0	26,496
511400 Overtime	16,087	28,744	40,563	19,920	5,556	5,556	0	0	5,556
511510 Reduction Unfunded Vac Liab	48,198	32,360	44,289	72,162	34,453	34,453	0	0	34,453
511520 Compensatory Time	8,510	2,034	828	396	1,116	1,116	0	0	1,116
511600 Employee Benefits	762,835	859,934	921,042	1,078,765	1,268,210	1,268,210	0	0	1,268,210
511610 Risk Management Benefits	8,644	15,694	15,215	27,582	0	35,322	0	0	35,322
511800 Annual Adjustment	0	0	0	(17,847)	0	0	0	0	0
511850 Salary Offset	(8,143)	0	0	23,469	0	0	0	0	0
511000 PERSONNEL SERVICES	2,920,156	3,094,372	3,193,028	3,535,733	3,628,915	3,664,237	0	0	3,664,237
TOTFTE TOTAL FTE	0	0	0	55	54	54	0	0	54
512111 Professional & Consulting	29,091	33,807	44,156	48,864	0	49,247	0	0	49,247
512116 Data Processing Services	238	0	4,631	0	0	0	0	0	0
512321 Motor Fuel & Lubricants	8	0	0	0	0	0	0	0	0
512344 Telephone Services	23,110	25,034	28,603	25,462	25,462	24,161	0	0	24,161
512345 Purchased Insurance	8,818	18,709	14,582	18,788	18,788	20,630	0	0	20,630
512354 Maintenance of Equipment	187	607	619	1,329	1,329	705	0	0	705
512357 Maintenance Agreements	4,616	4,431	4,658	4,008	4,008	1,335	0	0	1,335
512531 Fleet Services Rentals	20,404	23,927	25,530	23,390	0	24,830	0	0	24,830
512536 Copier Charges	7,507	6,040	5,496	5,680	5,680	5,081	0	0	5,081
512537 Mail Room Charges	12,840	12,364	15,361	22,000	22,000	22,000	0	0	22,000

Lane County, OR.
Department Roll Up Detail by Fund
For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3100000 ASSESSMENT AND TAXATION								
124 General Fund								
512551 Financial System Assessment	18,309	0	0	0	0	0	0	0
512552 Direct/Information Services	644,493	564,685	533,662	472,193	472,193	603,096	0	603,096
512554 County Overhead Charges	284,501	294,256	301,861	338,038	338,038	382,504	0	382,504
512558 PC Replacement Services	44,424	45,876	44,116	35,140	0	46,516	0	46,516
512611 Office Supplies & Expense	63,708	48,081	78,267	25,094	25,094	17,919	0	17,919
512613 Membership/Professional Licenses	789	719	742	771	771	855	0	855
512614 Printing & Binding	18,937	22,634	19,549	24,233	24,233	23,420	0	23,420
512615 Advertising & Publicity	4,448	1,843	112	1,000	1,000	1,050	0	1,050
512616 Microfilm Services	821	131	108	2,279	2,279	0	0	0
512618 Postage	73,763	72,781	65,425	84,608	84,608	83,850	0	83,850
512621 DP Supplies And Access	7,838	10,531	10,674	10,091	10,091	12,950	0	12,950
512622 DP Equipment	7,312	2,291	8,351	0	0	0	0	0
512811 Business Expense & Travel	7,176	5,078	12,997	9,196	9,196	9,991	0	9,991
512816 Awards & Recognition	654	398	4,837	1,550	1,550	1,697	0	1,697
512821 Outside Education & Travel	8,523	22,173	25,170	26,279	26,279	18,370	0	18,370
512822 County Training Classes	430	1,040	720	2,177	2,177	2,107	0	2,107
512823 Training Services & Materials	0	0	0	200	200	200	0	200
512000 MATERIALS & SERVICES	1,292,946	1,217,438	1,250,228	1,182,370	1,074,976	1,352,514	0	1,352,514
521520 Data Processing Equipment	0	0	8,271	0	0	0	0	0
521000 CAPITAL OUTLAY	0	0	8,271	0	0	0	0	0
500000 TOTAL EXPENDITURES	4,213,102	4,311,811	4,451,524	4,718,103	4,703,891	5,016,751	0	5,016,751
Total General Fund	3,920,141	3,940,279	4,058,796	4,486,939	4,472,726	4,834,193	0	4,834,193
Total ASSESSMENT AND TAXATION	3,920,141	3,940,279	4,058,796	4,486,939	4,472,726	4,834,193	0	4,834,193
Grand Total	3,920,141	3,940,279	4,058,796	4,486,939	4,472,726	4,834,193	0	4,834,193

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3140010 A & T Administration								
124 General Fund								
446190 Miscellaneous Sales	225	0	1,519	0	0	0	0	0
453910 Misc - State Revenue	0	40	0	0	0	0	0	0
466980 Refunds & Reimbursements	5	12	30	0	0	0	0	0
400000 TOTAL RESOURCES	230	52	1,549	0	0	0	0	0
511100 Permanent Operating Salaries	155,007	157,289	163,065	176,667	175,527	175,527	0	175,527
511300 Extra Help	0	0	4,399	0	0	0	0	0
511400 Overtime	1,061	0	0	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	1,454	313	251	3,302	1,611	1,611	0	1,611
511600 Employee Benefits	51,112	52,072	60,227	69,493	83,721	83,721	0	83,721
511610 Risk Management Benefits	8,644	15,694	15,215	27,582	0	35,322	0	35,322
511800 Annual Adjustment	0	0	0	(17,847)	0	0	0	0
511000 PERSONNEL SERVICES	217,278	225,369	243,178	259,197	260,859	298,181	0	296,181
TOTFTE TOTAL FTE	0	0	0	3	3	3	0	3
512111 Professional & Consulting	8,153	2,949	4,960	5,250	0	4,500	0	4,500
512344 Telephone Services	2,652	4,437	4,906	4,500	4,500	4,500	0	4,500
512345 Purchased Insurance	688	1,174	795	913	913	1,125	0	1,125
512531 Fleet Services Rentals	0	0	68	0	0	0	0	0
512536 Copier Charges	593	399	587	955	955	650	0	650
512537 Mail Room Charges	12,840	12,356	15,361	22,000	22,000	22,000	0	22,000
512551 Financial System Assessment	1,056	0	0	0	0	0	0	0
512552 Direct/Information Services	37,182	31,985	29,109	25,756	25,756	32,896	0	32,896
512554 County Overhead Charges	16,508	16,656	16,465	18,438	18,438	20,864	0	20,864
512558 PC Replacement Services	3,264	3,540	2,568	2,172	0	2,568	0	2,568
512611 Office Supplies & Expense	8,104	8,150	17,945	8,745	8,745	8,531	0	8,531
512613 Membership/Professional Licenses	774	699	722	672	672	750	0	750
512614 Printing & Binding	925	4,331	4,028	3,600	3,600	4,000	0	4,000
512615 Advertising & Publicity	3,507	1,843	0	1,000	1,000	850	0	850
512618 Postage	0	0	7	0	0	0	0	0
512621 DP Supplies And Access	4,695	7,311	6,658	7,500	7,500	7,500	0	7,500
512622 DP Equipment	5,892	0	1,708	0	0	0	0	0
512811 Business Expense & Travel	1,279	75	987	1,200	1,200	1,200	0	1,200
512816 Awards & Recognition	654	398	4,557	1,550	1,550	1,550	0	1,550
512821 Outside Education & Travel	2,237	5,534	1,960	4,750	4,750	4,000	0	4,000

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04		FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
						Total Dept. Adjust. Base	Total Dept. Request		
3140010 A & T Administration									
124 General Fund									
512822 County Training Classes	60	140	210	800	800	800	0	800	
512000 MATERIALS & SERVICES	111,063	101,976	113,601	109,801	102,379	118,284	0	118,284	
500000 TOTAL EXPENDITURES	328,341	327,345	356,779	368,998	363,238	414,468	0	414,468	
Total General Fund	328,111	327,293	355,230	369,001	363,241	414,468	0	414,468	
Total A & T Administration	328,111	327,293	355,230	369,001	363,241	414,468	0	414,468	

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 03-04	FY 03-04
	Actuals	Actuals	Actuals	Revised Budget	Initial Base Budget	Total Dept. Adjust. Base	Svc Dec. Packages	Total Dept. Request	
ASSESSMENT AND TAXATION									
3140020 Property Records Management									
124 General Fund									
416190 Miscellaneous	23	11	0	0	0	0	0	0	0
416910 Other Tax Revenue	1,146	1,020	(584)	0	0	0	0	0	0
436522 Late Filing Penalties	7,872	11,291	27,456	13,309	13,309	8,200	0	8,200	8,200
446160 Map Sales	17,780	7,915	4,546	2,550	2,550	2,000	0	2,000	2,000
446190 Miscellaneous Sales	17,029	15,970	13,962	15,506	15,506	15,500	0	15,500	15,500
453902 Local Staff	54,020	53,740	30,164	7,230	7,230	0	0	0	0
453910 Misc - State Revenue	0	0	3,822	0	0	0	0	0	0
466910 Miscellaneous Svc Charges	15	45	93	0	0	0	0	0	0
466980 Refunds & Reimbursements	53	105	12	0	0	0	0	0	0
400000 TOTAL RESOURCES	97,939	90,097	79,470	38,595	38,595	25,700	0	25,700	25,700
511100 Permanent Operating Salaries	699,063	734,262	701,671	758,977	766,205	766,205	0	766,205	766,205
511300 Extra Help	9,175	5,950	10,606	9,312	7,536	7,536	0	7,536	7,536
511400 Overtime	8,109	15,334	18,271	8,184	1,200	1,200	0	1,200	1,200
511510 Reduction Unfunded Vac Liab	19,089	10,389	13,544	14,009	6,986	6,986	0	6,986	6,986
511520 Compensatory Time	0	0	114	0	0	0	0	0	0
511600 Employee Benefits	277,291	311,232	319,704	375,671	441,795	441,795	0	441,795	441,795
511850 Salary Offset	(8,143)	0	0	23,469	0	0	0	0	0
511000 PERSONNEL SERVICES	1,004,584	1,077,167	1,063,910	1,189,622	1,223,722	1,223,722	0	1,223,722	1,223,722
TOTFTE TOTAL FTE	0	0	0	21	20	20	0	20	20
512111 Professional & Consulting	9,781	8,750	6,688	9,273	0	7,773	0	7,773	7,773
512344 Telephone Services	7,776	8,233	9,543	7,991	7,991	6,846	0	6,846	6,846
512345 Purchased Insurance	3,040	6,480	5,568	7,219	7,219	7,877	0	7,877	7,877
512354 Maintenance of Equipment	0	511	395	1,079	1,079	500	0	500	500
512357 Maintenance Agreements	3,523	3,128	3,634	3,190	3,190	1,050	0	1,050	1,050
512536 Copier Charges	5,054	3,088	3,126	2,513	2,513	2,470	0	2,470	2,470
512551 Financial System Assessment	6,690	0	0	0	0	0	0	0	0
512552 Direct/Information Services	235,488	213,080	203,762	180,292	180,292	230,273	0	230,273	230,273
512554 County Overhead Charges	102,910	111,040	115,256	129,069	129,069	146,047	0	146,047	146,047
512558 PC Replacement Services	17,412	15,096	18,328	14,764	0	20,128	0	20,128	20,128
512611 Office Supplies & Expense	24,382	16,311	37,585	6,800	6,800	4,550	0	4,550	4,550
512614 Printing & Binding	3,857	3,190	3,089	3,663	3,663	3,750	0	3,750	3,750
512615 Advertising & Publicity	736	0	112	0	0	200	0	200	200
512616 Microfilm Services	816	120	0	2,200	2,200	0	0	0	0

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3140020 Property Records Management								
124 General Fund								
512618 Postage	4,894	9,726	4,377	6,336	6,336	7,400	0	7,400
512621 DP Supplies And Access	2,569	732	3,192	1,813	1,813	4,000	0	4,000
512622 DP Equipment	1,420	0	4,227	0	0	0	0	0
512811 Business Expense & Travel	0	1,002	3,128	803	803	1,841	0	1,841
512816 Awards & Recognition	0	0	279	0	0	147	0	147
512821 Outside Education & Travel	917	1,192	7,414	4,225	4,225	2,845	0	2,845
512822 County Training Classes	250	70	300	370	370	220	0	220
512000 MATERIALS & SERVICES	431,514	401,750	430,001	381,600	357,563	447,917	0	447,917
521520 Data Processing Equipment	0	0	8,271	0	0	0	0	0
521000 CAPITAL OUTLAY	0	0	8,271	0	0	0	0	0
500000 TOTAL EXPENDITURES	1,436,098	1,478,917	1,502,182	1,571,222	1,581,285	1,671,639	0	1,671,639
Total General Fund	1,338,159	1,388,820	1,422,712	1,532,648	1,542,710	1,645,959	0	1,645,959
Total Property Records Management	1,338,159	1,388,820	1,422,712	1,532,648	1,542,710	1,645,959	0	1,645,959

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3140040 Taxation/Audit								
124 General Fund								
416190 Miscellaneous	75	155	0	0	0	0	0	0
416800 Tax Penalties	166,006	260,451	274,395	170,500	170,500	127,300	0	127,300
416910 Other Tax Revenue	20	0	0	0	0	0	0	0
436521 Foreclosure Penalty	22,109	17,066	33,024	19,950	19,950	25,000	0	25,000
436522 Late Filing Penalties	0	200	0	0	0	0	0	0
446190 Miscellaneous Sales	589	305	176	350	350	450	0	450
466910 Miscellaneous Svc Charges	1,632	1,427	1,505	300	300	1,000	0	1,000
466980 Refunds & Reimbursements	49	119	31	31	31	0	0	0
400000 TOTAL RESOURCES	190,480	279,723	309,131	191,131	191,131	153,750	0	153,750
511100 Permanent Operating Salaries	336,119	329,881	326,286	379,386	377,339	377,339	0	377,339
511300 Extra Help	16,444	18	1,370	0	1,800	1,800	0	1,800
511400 Overtime	3,940	5,253	3,652	2,496	2,556	2,556	0	2,556
511510 Reduction Unfunded Vac Liab	8,500	2,039	2,996	10,512	5,408	5,408	0	5,408
511520 Compensatory Time	6,046	960	0	396	0	0	0	0
511600 Employee Benefits	133,566	139,997	147,070	186,980	219,568	219,568	0	219,568
511000 PERSONNEL SERVICES	504,614	478,147	481,374	579,770	606,671	606,671	0	606,671
TOTFTE TOTAL FTE	0	0	0	10	10	10	0	10
512111 Professional & Consulting	11,090	22,005	32,258	34,341	0	36,974	0	36,974
512116 Data Processing Services	0	0	4,631	0	0	0	0	0
512344 Telephone Services	5,317	4,854	5,588	4,719	4,719	4,550	0	4,550
512345 Purchased Insurance	1,654	3,581	2,651	3,437	3,437	3,751	0	3,751
512354 Maintenance of Equipment	187	96	225	250	250	205	0	205
512357 Maintenance Agreements	1,093	1,303	1,024	818	818	285	0	285
512536 Copier Charges	509	432	397	480	480	460	0	460
512551 Financial System Assessment	3,874	0	0	0	0	0	0	0
512552 Direct/Information Services	136,335	117,194	97,029	85,853	85,853	109,654	0	109,654
512554 County Overhead Charges	60,530	61,072	54,884	61,462	61,462	69,546	0	69,546
512558 PC Replacement Services	9,108	9,696	7,800	6,084	0	7,800	0	7,800
512611 Office Supplies & Expense	9,736	11,848	9,318	2,400	2,400	1,699	0	1,699
512613 Membership/Professional Licenses	15	20	20	20	20	25	0	25
512614 Printing & Binding	12,760	14,166	11,479	15,860	15,860	14,420	0	14,420
512616 Microfilm Services	5	11	108	79	79	0	0	0
512618 Postage	68,869	63,055	61,042	75,401	75,401	74,000	0	74,000

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04		FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
						Total Dept. Adjust. Base	Total Dept. Request		
3140040 Taxation/Audit									
124 General Fund									
512621 DP Supplies And Access	308	2,133	0	500	500	200	0	200	200
512622 DP Equipment	0	0	1,208	0	0	0	0	0	0
512811 Business Expense & Travel	499	760	2,786	650	650	400	0	400	400
512821 Outside Education & Travel	3,640	4,640	5,232	5,500	5,500	2,945	0	2,945	2,945
512822 County Training Classes	0	255	90	300	300	387	0	387	387
512823 Training Services & Materials	0	0	0	200	200	200	0	200	200
512000 MATERIALS & SERVICES	325,529	317,121	287,769	298,354	257,929	327,601	0	327,601	327,601
500000 TOTAL EXPENDITURES	830,144	785,267	779,143	878,124	864,800	934,272	0	934,272	934,272
Total General Fund	639,664	515,544	470,012	687,003	673,479	780,532	0	780,532	780,532
Total Taxation/Audit	639,664	515,544	470,012	687,003	673,479	780,532	0	780,532	780,532

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 03-04
	Actuals	Actuals	Actuals	Revised Budget	Initial Base Budget	Total Dept. Adjust. Base	Svc Dec. Packages	Total Dept. Request
3140050 Commercial/Industrial Appraisal								
124 General Fund								
511600 Employee Benefits	0	(0)	0	0	0	0	0	0
511000 PERSONNEL SERVICES	0	(0)	0	0	0	0	0	0
500000 TOTAL EXPENDITURES	0	(0)	0	0	0	0	0	0
Total General Fund	0	(0)	0	0	0	0	0	0
Total Commercial/Industrial Appraisal	0	(0)	0	0	0	0	0	0

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3140080 Appraisal								
124 General Fund								
416800 Tax Penalties	(4)	643	0	0	0	0	0	0
446190 Miscellaneous Sales	4,284	1,016	2,578	1,493	1,493	3,162	0	3,162
466980 Refunds & Reimbursements	31	0	0	0	0	0	0	0
400000 TOTAL RESOURCES	4,312	1,659	2,578	1,493	1,493	3,162	0	3,162
511100 Permanent Operating Salaries	844,960	919,583	945,955	994,104	974,013	974,013	0	974,013
511300 Extra Help	23,259	8,624	17,709	12,840	17,160	17,160	0	17,160
511400 Overtime	2,976	8,157	18,639	9,240	1,800	1,800	0	1,800
511510 Reduction Unfunded Vac Liab	19,154	19,619	27,498	44,339	20,448	20,448	0	20,448
511520 Compensatory Time	2,464	1,074	714	0	1,116	1,116	0	1,116
511600 Employee Benefits	300,866	356,633	394,041	446,621	523,126	523,126	0	523,126
511000 PERSONNEL SERVICES	1,193,679	1,313,689	1,404,566	1,507,144	1,537,663	1,537,663	0	1,537,663
TOTFTE TOTAL FTE	0	0	0	21	21	21	0	21
512111 Professional & Consulting	67	104	250	0	0	0	0	0
512116 Data Processing Services	236	0	0	0	0	0	0	0
512321 Motor Fuel & Lubricants	8	0	0	0	0	0	0	0
512344 Telephone Services	7,365	7,510	8,566	8,252	8,252	8,165	0	8,165
512345 Purchased Insurance	3,436	7,474	5,568	7,219	7,219	7,877	0	7,877
512531 Fleet Services Rentals	20,404	23,927	25,463	23,390	0	24,830	0	24,830
512536 Copier Charges	1,352	2,121	1,387	1,732	1,732	1,501	0	1,501
512537 Mail Room Charges	0	9	0	0	0	0	0	0
512551 Financial System Assessment	6,690	0	0	0	0	0	0	0
512552 Direct/Information Services	235,488	202,426	203,762	180,292	180,292	230,273	0	230,273
512554 County Overhead Charges	104,553	105,488	115,256	129,069	129,069	146,047	0	146,047
512558 PC Replacement Services	14,640	17,544	15,420	12,120	0	16,020	0	16,020
512611 Office Supplies & Expense	21,486	11,773	13,418	7,149	7,149	3,139	0	3,139
512613 Membership/Professional Licenses	0	0	0	79	79	80	0	80
512614 Printing & Binding	1,395	948	952	1,110	1,110	1,250	0	1,250
512615 Advertising & Publicity	205	0	0	0	0	0	0	0
512618 Postage	0	0	0	2,871	2,871	2,450	0	2,450
512621 DP Supplies And Access	267	355	824	278	278	1,250	0	1,250
512622 DP Equipment	0	2,291	1,208	0	0	0	0	0
512811 Business Expense & Travel	5,399	3,241	6,096	6,543	6,543	6,550	0	6,550
512821 Outside Education & Travel	1,729	10,808	10,565	11,804	11,804	8,580	0	8,580

Lane County, OR.
Organization Detail Budget Report by Fund
Dept. Request For Fiscal Year 2003-2004

ASSESSMENT AND TAXATION	FY 99-00 Actuals	FY 00-01 Actuals	FY 01-02 Actuals	FY 02-03 Revised Budget	FY 03-04 Initial Base Budget	FY 03-04 Total Dept. Adjust. Base	FY 03-04 Svc Dec. Packages	FY 03-04 Total Dept. Request
3140080 Appraisal								
124 General Fund								
512822 County Training Classes	120	575	120	707	707	700	0	700
512000 MATERIALS & SERVICES	424,840	396,593	408,854	392,615	357,105	458,712	0	458,712
500000 TOTAL EXPENDITURES	1,618,519	1,710,282	1,813,420	1,899,759	1,894,768	1,993,375	0	1,993,375
Total General Fund	1,614,207	1,708,623	1,810,842	1,898,287	1,893,296	1,993,234	0	1,993,234
Total Appraisal	1,614,207	1,708,623	1,810,842	1,898,287	1,893,296	1,993,234	0	1,993,234
Grand Total	3,920,141	3,940,279	4,058,796	4,486,939	4,472,726	4,834,193	0	4,834,193



2003-2004

Grant Application Staffing Report

County _____ Lane _____	1 Approved FTEs Current Year (2002-2003)	2 Budgeted FTEs Coming Year (2003-2004)	3 Change (Col. 2 less Col. 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.	2.00	2.00	0.00
Support Staff	10.00	9.70	-0.30
Total Assessment Administration	12.00	11.70	-0.30
B. VALUATION-APPRAISAL STAFF			
Chief Appraiser/Appraisal Supervisors	1.00	1.00	0.00
Lead Appraisers	2.00	2.00	0.00
Residential Appraisers	8.00	7.00	-1.00
Commercial/Industrial Appraisers	4.00	4.00	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	1.00	0.00
Personal Property Clerk(s)	1.00	1.00	0.00
Sales Data Analyst	2.00	2.00	0.00
Other Appraisers/Technicians	2.00	2.00	0.00
Total Valuation-Appraisal Staff	22.00	21.00	-1.00
C. CLERK/BOPTA STAFF*	1.00	1.00	0.00
D. TAX COLLECTION STAFF			
Real Property	4.00	4.00	0.00
Personal Property	1.00	1.00	0.00
Tax Distribution	5.00	5.00	0.00
Total Tax Collection Staff	10.00	10.00	0.00
E. CARTOGRAPHY STAFF			
Cartographic Supervisor	1.00	0.00	-1.00
Lead Cartographer	0.00	1.00	1.00
Support Staff	5.00	8.50	3.50
Deed or Abstract Clerk	5.00	5.00	0.00
Total Cartography Staff	11.00	14.50	3.50
F. A&T DATA PROCESSING STAFF	0.00	1.00	1.00
TOTAL A&T STAFFING	56.00	59.20	3.20

*Show only clerk's office staff allocated to the BOPTA function on this line.

EXPLANATION OF ALL STAFFING CHANGES

Lane _____

Please explain in this section any difference between actual staffing and the department approved staffing level for 2002-2003. Also explain why any funded positions were unfilled for 2002-2003.

Please explain in this section any difference between approved staffing for 2002-2003 and budgeted staffing for 2003-2004.

Administration: We are including .7 FTE for the management of foreclosed property and reclassifying an OA2 to a Cadastral/GIS Specialist (see the Cartography section below).

Appraisal: We are reclassifying an Appraiser 2 to a Data Entry Clerk (Data Processing Staff). After examining our own processes and those of several other counties, we determined that it was advantageous to have a dedicated data entry clerk in Appraisal. That will allow the appraisers to be in the field more during the year and the entry should be quicker with one dedicated resource.

Cartography: The Clerical Supervisor position was to also be the supervisor of the Cartography section, but it was then decided to reclassify an Office Assistant 2 to a Cadastral/GIS Specialist, who will be lead of the Cartography section, but still a production position. With this change, we hope to reduce the large backlog currently in cartography. The Office Assistant 2 position was a name change clerk and we are looking to shift some of the workload within the department to allow for general assistance with this function so that the backlog there remains manageable. The existing lead position, changed back to a Cadastral/GIS Technician.

We are working with the County's Public Works Department to make advances in the ORMAP project. The equivalent of 2.5 FTE's is being dedicated to work on the project.

Valuation Appraisal Staffing by Work Activity

2003-2004

County: Lane

Activities

1. Real Property Exceptions

New Construction

Zone Changes

Subdivision, Segregations, Consolidations

Omitted Properties

Special Assessment Qualification
and Disqualification

Exemptions

Subtotal

2. Appeals

BOPTA

Department of Revenue

Magistrate

Tax Court

Subtotal

3. Real Property Revaluation

Physical Reappraisal

Recalculation

Subtotal

4. Personal Property

5. Ratio

6. Continuing Education

7. Other Valuation-Appraisal Activity

8. Total

	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2002-2003	Estimated 2003-2004	Actual 2002-2003	Estimated 2003-2004
	5680	5150	8	7
	0	0	0	.1
	3730	3730	.6	.6
	80	80	0	0
	193	170	.2	.2
	130	130	.2	.1
	9813	9260	9	8
	1681	1130	1	1
	99	90	.1	.1
	400	400	.9	.9
	0	0	0	0
	2180	1620	2	2
	630	5368	.3	1.5
	4675	2802	2	1.8
	5305	8170	2.30	3.30
	7971	8400	1	1
			2.8	2.8
			.3	.3
			3.6	3.6
			21.00	21.00

**SUMMARY OF EXPENSES
PROPERTY TAX PROGRAM**

2003-2004

Lane _____ County _____

EXPENDITURES FOR:	A ASSESSMENT ADMINISTRATION	B VALUATION	C BOARD OF PROPERTY TAX APPEALS (BOPTA)	D TAX COLLECTION AND DISTRIBUTION	E CARTOGRAPHY	F A&T DATA PROCESSING	G TOTAL
1 Personal Services * I	\$842,621	\$1,552,235	\$32,363	\$606,671	\$925,325	\$682,486	\$4,641,701
2 Materials and Services * I	\$196,138	\$57,218	\$20,720	\$148,401	\$54,105	\$3,923	\$480,505
3 Cost of Transportation * II (Do not include in Materials and Services or Capital Outlay)	\$0	\$24,830	\$0	\$0	\$0	\$0	\$24,830
4 Capital Outlay (Do not include in Materials and Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 TOTAL Direct Expenditures	\$1038759	\$1,634,283	\$53,083	\$755,072	\$979,430	\$686,409	\$5,147,036

NOTES:

*I. Do not include any amount that is included in capital outlay.

IV. Specify the method used to determine indirect costs:

II. Specify the method used to determine cost of transportation:

The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

The rate per mile used in the county with an estimate of miles to be driven:

Rate per mile 0.00 Estimate of miles 0

*III. Data Processing capital outlay includes personal services and materials and services for all new data processing development and all data processing equipment purchases. Lease purchase payments are included here.

Percent amount approved by a federal granting agency.

 % of
5 % of total direct expenditures less capital outlay.
(indirect costs = the total of rows 1, 2, and 3 in column G x 5%)

Total indirect costs \$ \$257351.8

*V. Capital outlay is limited to either 6 percent of the total expenditures certified or \$50,000, whichever is greater. For more information, see the formula provided on page 7 of the instructions. 6 % = \$344,961

*VI. Total direct expenditures \$ \$5,147,036

VII. Total expenditures certified for consideration in grant.
(Total of Notes IV and VI) \$ \$5,404,388