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**AGENDA COVER MEMO**

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AGENDA DATE: April 14, 2004

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 ASSESSMENT AND TAXATION GRANT BUDGET TO THE OREGON DEPARTMENT OF REVENUE**

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**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 (DOR) its grant application in order to participate in the County Assessment Function Funding Assistance (CAFFA) program. May 1, 2004 is the statutory deadline.

For Lane County, the entire Department of Assessment and 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 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 both Assessment and Taxation and Public Works as part of the ORMAP project. We also may recover up to five percent of county indirect expenses, which include County Overhead Charges. Lane County currently receives about 30 percent of the certified, eligible Assessment and Taxation 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 their 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 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.

Lane County will submit its FY 2004-05 CAFFA Grant document by Friday, April 30, 2004. 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, 2004, the DOR will approve or deny participation in the funding and provide an estimate of the county's grant distribution.

Lane County has participated in the CAFFA Grant program since its inception. The estimated payment to Lane County in FY 2004-05 is \$1,614,480.57, which averages out to \$403,620.14 per quarter. This amount has been calculated by the DOR, but to-date does not include the Special Payment to Counties dollars, which will raise the estimated payments. We anticipate this amount to increase slightly from FY 2003-04, and it has been communicated to the County's budget analysts for inclusion into their projections for FY 2004-05.

### **Compliance Issues**

The DOR has allowed Lane County to participate in the CAFFA Grant process, due to a completed compliance plan, which the county has remained in compliance with since May 1996. With the reductions slated for FY 2004-05, the DOR has indicated Lane County will be out of compliance, and is at risk of losing CAFFA Grant revenue. In addition, with the county's financial outlook for the future, we are expecting the situation to deteriorate in future fiscal years.

### **Budget Reductions**

Like all county departments, we reduced our A & T Budget for FY 2004-05, by nine percent, or a total of \$451,794, plus an additional \$8,850 reduction in the PC Replacement Fund. The reductions represent the elimination of three FTE; numerous line items in materials and services; a one-time fund transfer from our vehicle replacement fund; and an increase in revenue for Industrial Penalties, and increases based on actuals of other penalty and charge line items.

In addition to possibly losing three FTE, we are still managing the loss of recent retiree's, including recruitment and training, as well as replacing their experience and knowledge.

The reductions for FY 2004-05 include the following reduction packages:

Valuation of Taxpayer Accounts/New Construction Appraisal, totaling \$69,015, including 1 FTE for a Data Entry Operator, materials and services costs, and \$17,000 in extra help to process the annual Personal Property returns. The impact of this reduction would be that 2,300 accounts needing appraisal entry for new construction and property divisions would not be addressed; and 5,700 accounts needing entry for personal property may not have an accurate real market value (RMV) and assessed value (AV) by certification of tax roll.

Public Information Services/Property Records, totaling \$53,189, including 1 FTE dedicated to public information. This will not only impact how we provide service and the hours the services are provided, it will impact property divisions as staff dedicated to divisions will now be asked to assist the public and provide back-up. The department already has a large property division backlog of 2,400 accounts and it is expected to grow to 4,700 accounts with this reduction.

Tax Payment Processing/Taxation, totaling \$57,405, includes 1 FTE, all extra help and partial overtime funding. This reduction will delay funds distributed to the 80 taxing districts, including Lane County, by up to two weeks. Lane County alone, could realize a loss of \$14,000 in interest revenue. Other functions impacted will be public service, personal property tax warrants, and processing of mobile home relocation forms.

Property Transfers/Property Records, totaling \$7,536, all of which is dedicated to extra help funding for property transfers as required by ORS 308.210, 308.212, 308.215 and 311.560. There were approximately 20,000 property transfers processed in 2003. Activity in the real estate market indicates this trend will continue. In order to maintain current ownership records, we will divert more time away from property divisions staff, whose responsibilities are also mandated. These include property divisions, lot line adjustments of property boundaries, subdivisions and partition plats.

Software Consultation/Training/Facilitating, totaling \$10,000, which includes professional and consulting services. The impact of losing employees, while not having the resources to adequately train and counsel or facilitate with the remaining employees, weakens our department's long-term outlook for maintaining software (Ascend and Proval), adapting to new technology, vendor changes, and needs of employees.

In addition, the department has many unmet needs from FY 2003-04 and year's prior that will not be met, due to the proposed reductions and the risk of not maintaining compliance with the DOR. Unmet needs include: data entry for appraisal; appeals support; the addition of communication towers to the tax roll; property divisions; manufactured structure system conversion; mapping projects; on-line tax payments; and interactive public information.

## 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 2004-05 proposed budget for Assessment & Taxation is not accepted and the application for the Department of Revenue CAFFA Grant is denied, Lane County will lose substantial revenue. Any money not included in the base budget cannot be included in the grant document.

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 definitely be out of compliance. This could result in the Department of Revenue taking over the county functions, and in turn, the DOR will charge any costs incurred to Lane County's share of the state's cigarette and liquor tax revenues, and for such services rendered to collect the county taxes.

#### 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 CAFFA Grant documents and A & T proposed budget proposal, the Board may direct any number of additions, reductions or alternatives:

#1 – Approve the 2004-05 CAFFA Grant document as written, including reductions of nine percent totaling \$451,794. The total amount of the grant request is \$5,565,960.

#2 – Amend the 2004-05 CAFFA Grant document to restore positions and critical operating components at a cost of \$197,145. The total amount of the grant would be \$5,785,342 if the A & T FTE totaling \$197,145 were restored.

A & T recommends the restoration of \$197,145, including the three FTE. With any reduction in FTE, the county will jeopardize A & T's ability to maintain compliance with the DOR and received the continued funding level from the CAFFA Grant.

#### D. Recommendation

We recommend that the Board carefully consider the CAFFA Grant documents and A & T proposed budget and reach its decision in time to meet the May 1, 2004, filing deadline to enable Lane County to participate in the state-funding program.

Based on the alternatives above, either approve or amend the 2004-05 CAFFA Grant for Assessment & Taxation, taking into consideration the recommendation of A & T and the importance of the CAFFA Grant for the county's overall General Fund support.

#### E. Timing

Lane County must submit its grant proposal to DOR by May 1, 2004.

### **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, 2004, if the 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
- Grant Application Summary of Expenses Form
- Grant Application Staffing Form
- Grant Application Narrative of All Staffing Changes Box 1
- Grant Application Narrative of All Staffing Changes Box 2
- Grant Application Valuation-Appraisal Staffing Form
- Grant Application Tax Collection/Distribution Work Activity Form
- Grant Application Cartography Work Activity Form
- Letter from the Department of Revenue dated March 17, 2004
- Assessment and Taxation Base Budget
- 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

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER NO \_\_\_\_\_ )  
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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 2004-05 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 1, 2004; 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 2004.

\_\_\_\_\_  
Bobby Green, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM  
Date 4/7/04 Lane County  
Teresa Spilke  
OFFICE OF LEGAL COUNSEL



COUNTY Lane

**FORM 7**

**2004-2005**

**SUMMARY OF EXPENSES FORM**

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	\$1,309,325	\$1,357,176	\$31,806	\$582,971	\$255,020	\$0	\$3,536,298
2. Materials & Services	\$160,548	\$39,971	\$20,350	\$142,452	\$424,076	\$653,394	\$1,440,791
3. Cost of Transportation (Do not include in Materials & Services or Capital Outlay)	\$4,500	\$20,204	\$0	\$0	\$0	\$0	\$24,704
4. Capital Outlay (Do not include in Materials & Services)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5. Total Direct Expenditures	\$1,474,373	\$1,417,351	\$52,156	\$725,423	\$679,096	\$653,394	\$5,001,793

**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.  
0.112793 (use a decimal) of \$5,001,793

Note 1 Results: Total indirect costs \$564,167

Note 2. Total expenditures for consideration in the grant.


(Sum of "Results" from Note 1 + column G, row 5 above.)  
\$5,565,960

Note 3. Enter the amount of your total budgeted capital outlay before the limitation imposed by the grant.: \$0

If this amount exceeds the limitation of \$355,992 you must reduce the dollar amounts in 4A through 4F so that the sum on line G does not exceed the limitation amount.

Note 4. ORMAP dollars in Cartography Materials and Services.  
\$412,085

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 <b>FORM 1</b>		<b>2004-2005</b>		
<b>GRANT APPLICATION STAFFING FORM</b>				
COUNTY	Lane	Approved FTE Current Year (2003-2004)	Budgeted FTE Coming Year (2004-2005)	Change (Column 2 less Column 1)
<b>A. ASSESSMENT ADMINISTRATION</b>				
Assessor, Deputy, etc. ....		2.00	2.00	_____
Assmt. Support Staff, Deed Clerks & Data Entry Staff .....		17.70	17.70	_____
Total Assessment Administration .....		19.70	19.70	_____
<b>B. VALUATION-APPRAISAL STAFF</b>				
Chief Appraisers/Appraiser Supervisor .....		1.00	1.00	_____
Lead Appraisers .....		2.00	2.00	_____
Residential Appraisers .....		7.00	7.00	_____
Commercial/Industrial Appraisers .....		4.00	3.00	(1.00)
Farm/Forest/Rural Appraisers .....		1.00	1.00	_____
Manufactured Structure Appraisers .....		0.00	0.00	_____
Personal Property Appraisers .....		1.00	1.00	_____
Personal Property Clerk(s) .....		1.00	1.00	_____
Sales Data Analyst .....		2.00	3.00	1.00
Data Gatherers & Appraisal Techs .....		2.00	0	(2.00)
Total Valuation-Appraisal Staff .....		21.00	19.00	(2.00)
<b>C. CLERK/BOPTA STAFF</b>				
.....		1.00	1.00	_____
<b>D. TAX COLLECTION &amp; DISTRIBUTION ADMIN.</b>				
Administration, Deputy, etc. ....		1.00	1.00	_____
Support & Collection Staff .....		7.00	6.00	(1.00)
Tax Distribution .....		0.50	0.50	_____
Foreclosure & Garnishment .....		1.50	1.50	_____
Total Tax Collection & Distribution Staff .....		10.00	9.00	(1.00)
<b>E. CARTOGRAPHY &amp; GIS ADMINISTRATION</b>				
Cartographic/GIS Supervisor .....		0.00	0.00	_____
Lead Cartographer .....		1.00	1.00	_____
Cartographers .....		3.00	3.00	_____
GIS Specialist .....		3.50	0.00	(3.50)
Total Cartographic & GIS Staff .....		7.50	4.00	(3.50)
<b>F. A&amp;T DATA PROCESSING STAFF</b>				
.....		_____	_____	_____
<b>G. TOTAL A&amp;T STAFFING (the sum of A-F above).....</b>				
		59.20	52.70	(6.50)

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**FORM 2****2004-2005****NARRATIVE OF ALL STAFFING CHANGES**COUNTY 

**Box 1.** Please explain in this section any difference between actual staffing and the department approved staffing level for 2003-2004. Also explain why any funded positions were unfilled for 2003-2004.

In August 2003, the department reclassified one (vacant) Commercial/Industrial Appraiser to a Sales Data Analyst. This reduced the Commercial/Industrial portion of the section to three FTE and increased our Sales Data Analyst portion to three FTE. With a long-term Sales Data Analyst retiring in early 2004, it was imperative we put additional resources towards completing the Ratio Study, while completing all other Sales Data Analyst functions, including trending.

The only other vacant position was a Data Entry Operator, which was vacant as a result of a promotion to Appraiser 1. Other critical section positions were filled prior to the Data Entry Operator and extra help was used to assist with the position vacancy.

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**FORM 3****2004-2005****NARRATIVE OF ALL STAFFING CHANGES**COUNTY 

**Box 2.** Please explain in this section any difference between approved staffing for 2003-2004 and budgeted staffing for 2004-2005. Also use this box to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost.

Three reductions in FTE have been identified in the 2004-05 A & T budget for Lane County:

1) Office Assistant 2/Property Records. The tasks performed by this position are mainly public information counter and telephone assistance. The impact to the department will be providing a reduced service level with either a change in service or a reduction of hours, or both. With the reduction of this FTE, others in the Property Records Section will need to assist with public information and will be removed from their specific duties as needed.

2) Office Assistant 2/Taxation. The tasks performed by this position are tax payment processing, public assistance via telephone, and processing of Form 113's (manufactured structures). The impact to the department will be a longer processing period for tax payments, and extended telephone waiting periods for specific tax related questions.

3) Data Entry Clerk/Appraisal. The tasks performed by this position are data entry of residential appraisals, which will now be performed by Appraisers, lessening their field appraisal time. In addition, the position assisted with the correction of property characteristics from a computer conversion and reappraisal.

Changes to placement of FTE on the Grant Application Staffing Form, include the movement of two Senior Office Assistants from Data Gathers and Appraisal Tech's (Section B) to Assessment Administration (Section A). It also includes movement of positions, based on the changes made to the reporting form from 2003-04. In addition, the listing of FTE associated with the ORMAPP Project, but not FTE of Assessment and Taxation has been removed. The funding dollars are shown on the Summary of Expenses Form (Section E) under Materials and Services.

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**FORM 4****2004-2005****VALUATION-APPRAISAL STAFFING FORM**

COUNTY <input type="text" value="Lane"/>	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2003	Estimated 2004	Actual 2003	Estimated 2004
Activities				
1. Real Property Exceptions				
New Construction	5,689	5,633	8.00	8.00
Zone Changes	0	0	0.00	0.00
Subdivisions, Segregations, Consolidations	2,909	3,600	0.80	1.00
Omitted Properties	565	300	0.20	0.10
Special Assessment Qualification and Disqualification	1,328	1,120	0.20	0.20
Exemptions	263	250	0.20	0.10
Subtotal	10,754	10,903	9.40	9.40
2. Appeals				
BOPTA	1,303	1,200	0.80	0.80
Department of Revenue	176	130	0.50	0.50
Magistrate Division -- Tax Court	149	100	0.60	0.50
Regular Division -- Tax Court	2	0	0.20	0.00
Subtotal	1,630	1,430	2.10	1.80
3. Real Property Valuation				
Physical Reappraisal	630	0	0.50	0.00
Recalculation only -- no appraisal review	25,144	30,000	1.50	2.30
Subtotal	25,774	30,000	2.00	2.30
4. Personal Property	8,138	8,091	2.00	2.00
5. Ratio			2.80	2.80
6. Continuing Education			0.70	0.70
7. Other Valuation -- Appraisal Activity			0.00	0.00
8. Total			19.00	19.00
9. Number of Deeds Worked	20,000			
10. Number of Address Changes	10,000			

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**FORM 5**

**2004-2005**

**TAX COLLECTION/DISTRIBUTION WORK ACTIVITY FORM**

COUNTY

**Number of Accounts by Activity**

	<b>Actual 2003-2004</b>	<b>Estimated 2004-2005</b>
1. Number of accounts requiring roll corrections		
Personal Property .....	126	150
Real Property .....	1,939	2,000
2. Number of accounts requiring a refund		
Personal Property .....	73	100
Real Property .....	1,121	1,200
3. Number of delinquent tax notices sent		
Personal Property .....	5,410	5,500
Real Property .....	10,630	11,000
4. Number of foreclosure accounts processed		
Real Property Only .....	632	700
5. Number of accounts issued redemption notices		
Real Property Only .....	69	100
6a. Number of warrants .....	1,059	1,200
6b. Number of garnishments .....	0	0
6c. Number of seizures .....	0	0
7. Number of bankruptcies .....	752	780
8. Number of accounts with name change processed .....	10,000	10,500

9. How many second trimester statements do you mail? 12,667

10. How many third trimester statements do you mail? 20,400

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.

Assessor and Tax Collector duties are combined.

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**FORM 6****2004-2005****CARTOGRAPHY WORK ACTIVITY FORM**COUNTY 

	Number of Accounts by Activity	
	Actual 2003-2004	Estimated 2004-2005
1. Number of new tax lots	2,055	2,466
2. Number of lot line adjustments	210	252
3. Number of consolidations	70	84
4. Number of new maps	3	4
5. Number of tax code boundary changes	0	0

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March 17, 2004

County Commissioners  
Public Service Building  
125 E 8<sup>th</sup> Ave  
Eugene, OR 97401-2968

Re: Lane County Assessment and Taxation Budget

Dear Commissioners,

As you discuss the needs of Lane County for the next fiscal year and develop the budget for your assessment and taxation program, I want to share with you the Department of Revenue's (the department) role and to offer our assistance in your budget process.

Pursuant to ORS 306.115 the department has the responsibility to oversee the statewide property tax system to ensure that all properties are taxed or are exempt from taxation according to the statutes and constitutions of the State of Oregon and of the United States. Within this authority we are also responsible for the administration of the County Assessment Function Funding Account, a program created by the legislature in 1989 to provide funding to counties to address the deterioration of the property tax system.

As you 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 financial commitment to the 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.

It is our understanding that you may be considering reductions to staffing in the assessor's/tax collector's office. I believe that any additional reductions to the staff in these areas will damage tax programs to a point where the assessor/tax collector are incapable of maintaining their programs at a viable level, as required by ORS 308.232. In addition, these reductions will limit the ability of the county to maintain, or increase, revenues, which fund county, schools, and special districts' programs. At this time, any proposals for additional reductions to staffing in the assessor's/tax collector's office puts Lane County's Grant Funding at risk.

Grant Funding now accounts for approximately 36% of the entire taxation and assessment budget. The consequences of losing Grant Funding will have a significant effect on the county's resources, which we recognize are already strained. We would like to avoid this outcome.

Last year, we had concerns that any reductions in staffing or funding might seriously erode the county's ability to maintain taxable property records. We encouraged the

county to support the assessor's effective management efforts to maintain assessment programs. The county supported these recommendations.

At Lane County's current level of staffing, reductions to the clerical staff or temporary staff will result in immediate and serious damage to the assessor's ability to meet his statutory mandate. The areas of concern are in data entry of appraisals, personal property processing, and working various property transfers.

With regard to cartography, staffing appears to be on a par with that of other counties. Adequate cartographic service must be maintained to avoid creating a bottleneck in the workflow of the assessment and taxation programs. In time, as the GIS system becomes increasingly operational, loss of some staffing resource may be compensated for by the associated gains through GIS efficiency. We will continue to monitor this area.

Some administrative and support staff provide service to the assessor/tax collector, such as front line telephone staff who assist taxpayers and direct incoming calls. Even though some work in this area is not mandated, reductions here would not appear to create significant or sufficient overall cost-savings. Short of not answering the telephone, shifting this workload to appraisal staff results in even higher cost for the same service.

We all share a desire to provide the best service possible to Oregon's citizens according to the laws they have passed and within the resources they provide. As we face this challenge together, we each have our role to play. For our part, we intend to work closely with the assessor/tax collector to help develop and maintain effective programs, as our resources allow. It falls to you to secure adequate funding for these functions and to ensure that current sources of funds, such as Grant Funding, aren't lost.

Therefore, I urge you to support the assessor/ tax collector in his bid to maintain a viable taxation and assessment program at an appropriate level. It is, after all is said and done, the least costly of the available options.

I will be attending your board meeting on March 31, 2004 and I will be happy to discuss this concern and the requirements of Oregon law relating to the grant at that time. If you have any questions or would like to receive any information, please do not hesitate to contact me at 503-945-8381.

Sincerely,

Isabel Joslen  
Assessment and Taxation Section Manager  
Property Tax Division

Cc: Lane County Assessor/Tax Collector  
Budget Officer

**Lane County, OR.**  
**Proposed Budget Detail Report**  
**For Fiscal Year 2004-2005**

ASSESSMENT AND TAXATION	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 04-05	FY 04-05	FY 04-05	FY 04-05
	Actuals	Actuals	Curr Rev'd	Yr-to-Date	Total Dept.	County Adm	County Adm	County Adm	Proposed
			Budget	Actuals	Request	Adjustments	Base	Packages	Budget
<b>3140010 A &amp; T Administration</b>									
<b>124 General Fund</b>									
416190 Miscellaneous Taxes	0	0	0	0	0	0	0	0	0
446190 Miscellaneous Sales	1,519	264	0	20	0	0	0	0	0
466980 Refunds & Reimbursements	30	0	0	0	0	0	0	0	0
496120 Non Discretionary	0	0	0	5,000	0	0	0	0	0
498560 Transfer Fr Int Svc Fnds (600)	0	0	0	0	50,000	0	0	0	50,000
<b>400000 TOTAL RESOURCES</b>	<b>1,549</b>	<b>264</b>	<b>0</b>	<b>5,020</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
511100 Permanent Operating Salaries	163,085	172,090	175,527	109,681	176,601	0	0	0	176,601
511300 Extra Help	4,399	0	0	0	0	0	0	0	0
511400 Overtime	0	319	0	13	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	251	1,568	1,611	1,471	4,218	0	0	0	4,218
511600 Employee Benefits	60,227	62,391	77,498	45,971	86,898	0	0	0	86,898
511610 Risk Management Benefits	15,215	27,582	35,322	0	29,448	0	0	0	29,448
511850 Salary Offset	0	0	0	0	59,197	0	0	0	59,197
<b>511000 PERSONNEL SERVICES</b>	<b>243,178</b>	<b>263,949</b>	<b>289,958</b>	<b>157,136</b>	<b>356,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356,362</b>
TOTFTE TOTAL FTE	0	0	3	0	3	0	0	0	3
512111 Professional & Consulting	4,960	1,916	4,500	2,465	0	0	0	0	0
512116 Data Processing Services	0	615	0	0	0	0	0	0	0
512344 Telephone Services	4,906	5,112	4,500	2,592	4,500	0	0	0	4,500
512345 Purchased Insurance	795	913	1,125	0	1,144	0	0	0	1,144
512531 Fleet Services Rentals	68	0	0	0	0	0	0	0	0
512536 Copier Charges	587	608	650	517	650	0	0	0	650
512537 Mail Room Charges	15,361	19,003	22,000	7,254	22,000	0	0	0	22,000
512552 Direct/Information Services	29,109	25,756	25,011	18,758	39,405	0	0	0	39,405
512554 County Overhead Charges	16,465	18,438	20,864	15,648	21,023	0	0	0	21,023
512558 PC Replacement Services	2,568	2,568	2,568	1,926	3,720	(660)	0	0	3,060
512611 Office Supplies & Expense	17,945	9,444	8,531	5,099	8,525	0	0	0	8,525
512613 Membrship/Professional Licenses	722	727	750	487	750	0	0	0	750
512614 Printing & Binding	4,028	4,007	4,000	1,991	4,000	0	0	0	4,000
512615 Advertising & Publicity	0	1,258	850	0	850	0	0	0	850
512618 Postage	7	175	0	0	0	0	0	0	0
512621 DP Supplies And Access	6,558	47,087	7,500	3,767	7,500	0	0	0	7,500
512622 DP Equipment	1,708	2,064	0	0	0	0	0	0	0
512811 Business Expense & Travel	987	679	1,200	310	2,200	0	0	0	2,200



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						FY04-05 Base	Adjustments	
3140010 A & T Administration								
124 General Fund								
512816 Awards & Recognition	4,557	1,677	1,550	67	1,550	0	0	1,550
512821 Outside Education & Travel	1,960	836	4,000	1,416	5,000	0	0	5,000
512822 County Training Classes	210	700	800	0	563	0	0	563
<b>512000 MATERIALS &amp; SERVICES</b>	<b>113,601</b>	<b>143,584</b>	<b>110,399</b>	<b>62,298</b>	<b>123,380</b>	<b>(660)</b>	<b>0</b>	<b>122,720</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>356,779</b>	<b>407,533</b>	<b>400,357</b>	<b>219,434</b>	<b>479,742</b>	<b>(660)</b>	<b>0</b>	<b>479,082</b>
Total General Fund	355,230	407,269	400,360	214,414	429,745	(660)	0	429,085
Total A & T Administration	355,230	407,269	400,360	214,414	429,745	(660)	0	429,085

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ASSESSMENT AND TAXATION	FY 01-02		FY 02-03		FY 03-04		FY 03-04		FY 04-05		FY 04-05	
	Actuals		Actuals		Curr Rev'd	Yr-to-Date	Total Dept.	Request	County Adm	County Adm	County Adm	Proposed
					Budget	Actuals	Request	Adjustments	Base	Decision	Packages	Budget
<b>3140020 Property Records Management</b>												
<b>124 General Fund</b>												
416190 Miscellaneous Taxes	0	0	23	0	0	23	0	0	0	0	0	0
416800 Tax Penalties	0	245	0	0	0	0	0	0	0	0	0	0
416910 Other Tax Revenue	(584)	810	(40)	0	0	0	0	0	0	0	0	0
436522 Late Filing Penalties	27,456	4,078	12,699	12,000	8,200	12,699	12,000	0	0	0	0	12,000
446160 Map Sales	4,546	741	330	1,200	2,000	330	1,200	0	0	0	0	1,200
446190 Miscellaneous Sales	13,962	13,845	8,606	32,133	15,500	8,606	32,133	0	0	0	0	32,133
453902 Local Staff	30,164	7,230	0	0	0	0	0	0	0	0	0	0
453910 Misc - State Revenue	3,822	0	0	0	0	0	0	0	0	0	0	0
466910 Miscellaneous Svc Charges	93	(15)	0	0	0	0	0	0	0	0	0	0
466980 Refunds & Reimbursements	12	0	0	0	0	0	0	0	0	0	0	0
<b>400000 TOTAL RESOURCES</b>	<b>79,470</b>	<b>26,934</b>	<b>21,618</b>	<b>45,333</b>	<b>25,700</b>	<b>21,618</b>	<b>45,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,333</b>
511100 Permanent Operating Salaries	701,671	677,317	455,403	739,959	766,205	455,403	739,959	0	0	0	0	739,959
511300 Extra Help	10,606	22,936	30,385	0	7,536	30,385	0	0	0	0	0	0
511400 Overtime	18,271	9,548	9,676	1,200	1,200	9,676	1,200	0	0	0	0	1,200
511510 Reduction Unfunded Vac Liab	13,544	764	9,877	11,614	6,986	9,877	11,614	0	0	0	0	11,614
511520 Compensatory Time	114	1	0	0	0	0	0	0	0	0	0	0
511600 Employee Benefits	319,704	321,502	246,362	440,377	409,418	246,362	440,377	0	0	0	0	440,377
<b>511000 PERSONNEL SERVICES</b>	<b>1,063,910</b>	<b>1,032,068</b>	<b>751,702</b>	<b>1,193,150</b>	<b>1,191,345</b>	<b>751,702</b>	<b>1,193,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,193,150</b>
TOTFTE TOTAL FTE	0	0	0	19	20	0	19	0	0	0	0	19
512111 Professional & Consulting	6,688	3,135	2,763	5,231	7,773	2,763	5,231	0	0	0	0	5,231
512214 Client Support Fund	0	0	0	0	0	0	0	0	0	0	0	0
512344 Telephone Services	9,543	8,559	4,611	6,800	6,846	4,611	6,800	0	0	0	0	6,800
512345 Purchased Insurance	5,568	7,219	7,877	7,918	7,877	7,877	7,918	0	0	0	0	7,918
512354 Maintenance of Equipment	395	2,094	136	450	500	136	450	0	0	0	0	450
512357 Maintenance Agreements	3,634	3,936	0	3,936	1,050	0	3,936	0	0	0	0	3,936
512536 Copier Charges	3,126	2,933	1,515	2,500	2,470	1,515	2,500	0	0	0	0	2,500
512552 Direct/information Services	203,762	180,292	172,705	235,901	230,273	172,705	235,901	0	0	0	0	235,901
512554 County Overhead Charges	115,256	129,069	109,535	147,162	146,047	109,535	147,162	(3,393)	0	0	0	147,162
512558 PC Replacement Services	18,328	18,328	15,096	18,600	20,128	15,096	18,600	0	0	0	0	18,600
512611 Office Supplies & Expense	37,585	15,657	5,624	5,150	4,550	5,624	5,150	0	0	0	0	5,150
512612 Educational Materials	0	0	0	0	0	0	0	0	0	0	0	0
512613 Membership/Professional Licenses	0	0	0	0	0	0	0	0	0	0	0	0
512614 Printing & Binding	3,089	3,178	2,622	4,000	3,750	2,622	4,000	0	0	0	0	4,000

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3140020 Property Records Management								
124 General Fund								
512615 Advertising & Publicity	112	1,703	200	0	0	0	0	0
512618 Postage	4,377	5,511	7,400	4,317	7,150	0	0	7,150
512621 DP Supplies And Access	3,192	17,486	4,000	13,352	4,000	0	0	4,000
512622 DP Equipment	4,227	2,180	0	1,018	0	0	0	0
512811 Business Expense & Travel	3,128	2,502	1,841	559	1,850	0	0	1,850
512816 Awards & Recognition	279	147	147	0	75	0	0	75
512821 Outside Education & Travel	7,414	3,347	2,845	2,852	3,000	0	0	3,000
512822 County Training Classes	300	1,230	220	0	1,900	0	0	1,900
512921 Interest On Debt	0	579	0	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>430,001</b>	<b>409,085</b>	<b>447,917</b>	<b>336,704</b>	<b>455,623</b>	<b>(3,393)</b>	<b>0</b>	<b>452,230</b>
521310 Reproducing & Duplicating	0	13,576	0	0	0	0	0	0
521520 Data Processing Equipment	8,271	0	0	0	0	0	0	0
<b>521000 CAPITAL OUTLAY</b>	<b>8,271</b>	<b>13,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>1,502,182</b>	<b>1,454,729</b>	<b>1,639,252</b>	<b>1,088,407</b>	<b>1,648,773</b>	<b>(3,393)</b>	<b>0</b>	<b>1,645,380</b>
Total General Fund	1,422,712	1,427,795	1,613,582	1,066,789	1,603,459	(3,393)	0	1,600,066
Total Property Records Management	1,422,712	1,427,795	1,613,582	1,066,789	1,603,459	(3,393)	0	1,600,066

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3140040 Taxation/Audit								
124 General Fund								
416111 Current Year Property Tax	0	0	0	(6)	0	0	0	0
416800 Tax Penalties	274,395	169,327	127,300	131,859	180,000	0	0	180,000
436521 Foreclosure Penalty	33,024	31,946	25,000	42,550	30,000	0	0	30,000
436522 Late Filing Penalties	0	1,757	0	533	0	0	0	0
446190 Miscellaneous Sales	176	177	450	170	300	0	0	300
466910 Miscellaneous Svc Charges	1,505	1,615	1,000	780	1,020	0	0	1,020
466980 Refunds & Reimbursements	31	0	0	0	0	0	0	0
<b>400000 TOTAL RESOURCES</b>	<b>309,131</b>	<b>204,821</b>	<b>153,750</b>	<b>175,887</b>	<b>211,320</b>	<b>0</b>	<b>0</b>	<b>211,320</b>
511100 Permanent Operating Salaries	326,286	367,336	377,339	232,165	345,884	0	0	345,884
511300 Extra Help	1,370	751	1,800	0	0	0	0	0
511400 Overtime	3,652	756	2,556	1,540	1,056	0	0	1,056
511510 Reduction Unfunded Vac Liab	2,996	6,646	5,408	500	11,736	0	0	11,736
511600 Employee Benefits	147,070	171,862	203,821	124,814	209,386	0	0	209,386
511850 Salary Offset	0	0	0	0	(1,065)	0	0	(1,065)
<b>511000 PERSONNEL SERVICES</b>	<b>481,374</b>	<b>547,351</b>	<b>590,924</b>	<b>359,018</b>	<b>566,997</b>	<b>0</b>	<b>0</b>	<b>566,997</b>
TOTFTE TOTAL FTE	0	0	10	9	9	0	0	9
512111 Professional & Consulting	32,258	38,592	36,974	27,757	39,183	0	0	39,183
512116 Data Processing Services	4,631	0	0	0	0	0	0	0
512344 Telephone Services	5,588	5,156	4,650	2,541	4,656	0	0	4,656
512345 Purchased Insurance	2,651	3,437	3,751	0	3,717	0	0	3,717
512354 Maintenance of Equipment	225	55	205	285	205	0	0	205
512357 Maintenance Agreements	1,024	1,316	285	219	650	0	0	650
512536 Copier Charges	397	483	460	311	420	0	0	420
512552 Direct/Information Services	97,029	85,853	109,654	82,241	108,674	0	0	108,674
512554 County Overhead Charges	54,884	61,462	69,546	52,160	70,077	0	0	70,077
512558 PC Replacement Services	7,800	7,800	7,800	5,850	7,800	(1,521)	0	6,279
512611 Office Supplies & Expense	9,318	1,763	1,699	753	2,350	0	0	2,350
512612 Educational Materials	0	0	0	12	0	0	0	0
512613 Membership/Professional Licenses	20	30	25	30	30	0	0	30
512614 Printing & Binding	11,479	11,767	14,420	13,289	14,100	0	0	14,100
512616 Microfilm Imaging Services	108	1,507	0	3,803	0	0	0	0
512618 Postage	61,042	71,949	74,000	57,955	72,941	0	0	72,941
512621 DP Supplies And Access	0	0	200	0	0	0	0	0

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3140040 Taxation/Audit								
124 General Fund								
512622 DP Equipment	1,208	296	0	0	0	0	0	0
512811 Business Expense & Travel	2,786	1,290	400	918	400	0	0	400
512821 Outside Education & Travel	5,232	4,702	2,945	2,936	2,900	0	0	2,900
512822 County Training Classes	90	30	387	0	900	0	0	900
512823 Training Services & Materials	0	0	200	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>297,769</b>	<b>297,488</b>	<b>327,601</b>	<b>251,057</b>	<b>329,003</b>	<b>(1,521)</b>	<b>0</b>	<b>327,482</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>779,143</b>	<b>844,840</b>	<b>918,525</b>	<b>610,076</b>	<b>896,000</b>	<b>(1,521)</b>	<b>0</b>	<b>894,479</b>
<b>Total General Fund</b>	<b>470,012</b>	<b>640,018</b>	<b>764,785</b>	<b>434,189</b>	<b>684,689</b>	<b>(1,521)</b>	<b>0</b>	<b>683,168</b>
<b>Total Taxation/Audit</b>	<b>470,012</b>	<b>640,018</b>	<b>764,785</b>	<b>434,189</b>	<b>684,689</b>	<b>(1,521)</b>	<b>0</b>	<b>683,168</b>

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			Curr Rev'd Budget	County Adm FY04-05 Base Adjustments			County Adm Svc Decision Packages		
3140050 Commercial/Industrial Appraisal									
124 General Fund									
512536 Copier Charges	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
Total Commercial/Industrial Appraisal	0	0	0	0	0	0	0	0	0

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	Actuals		Actuals		Curr Rev'd	Yr-to-Date	Total Dept.	County Adm	Request	County Adm	County Adm	Proposed	County Adm	Proposed
					Budget	Actuals	Request	Adjustments	Base	Decision	Package	Budget	Decision	Budget
3140080 Appraisal														
124 General Fund														
446190 Miscellaneous Sales	2,578	4,243	3,162	2,703	3,037	3,037	0	0	0	0	0	3,037	0	3,037
466990 Miscellaneous PW	0	35	0	0	0	0	0	0	0	0	0	0	0	0
466980 Refunds & Reimbursements	0	120	0	45	0	0	0	0	0	0	0	0	0	0
<b>400000 TOTAL RESOURCES</b>	<b>2,578</b>	<b>4,398</b>	<b>3,162</b>	<b>2,748</b>	<b>3,037</b>	<b>3,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,037</b>	<b>0</b>	<b>3,037</b>
511100 Permanent Operating Salaries	945,965	955,006	974,013	475,336	881,709	881,709	0	0	0	0	0	881,709	0	881,709
511300 Extra Help	17,709	30,496	17,160	22,711	0	0	0	0	0	0	0	0	0	0
511400 Overtime	18,639	9,446	1,800	2,979	1,800	1,800	0	0	0	0	0	1,800	0	1,800
511510 Reduction Unfunded Vac Liab	27,498	45,478	20,448	4,241	15,600	15,600	0	0	0	0	0	15,600	0	15,600
511520 Compensatory Time	714	2,025	1,116	3,936	3,000	3,000	0	0	0	0	0	3,000	0	3,000
511600 Employee Benefits	394,041	413,572	485,140	232,697	495,684	495,684	0	0	0	0	0	495,684	0	495,684
511850 Salary Offset	0	0	0	0	(1,065)	(1,065)	0	0	0	0	0	(1,065)	0	(1,065)
<b>511000 PERSONNEL SERVICES</b>	<b>1,404,566</b>	<b>1,456,023</b>	<b>1,499,677</b>	<b>741,901</b>	<b>1,396,728</b>	<b>1,396,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,396,728</b>	<b>0</b>	<b>1,396,728</b>
TOTFTE TOTAL FTE	0	0	21	0	20	20	0	0	0	0	0	20	0	20
512111 Professional & Consulting	250	270	0	495	0	0	0	0	0	0	0	0	0	0
512344 Telephone Services	8,566	7,627	8,165	4,017	8,160	8,160	0	0	0	0	0	8,160	0	8,160
512345 Purchased Insurance	5,568	7,219	7,877	0	7,916	7,916	0	0	0	0	0	7,916	0	7,916
512354 Maintenance of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
512531 Fleet Services Rentals	25,463	26,011	24,830	14,269	20,204	20,204	0	0	0	0	0	20,204	0	20,204
512536 Copier Charges	1,387	1,361	1,501	865	1,500	1,500	0	0	0	0	0	1,500	0	1,500
512552 Direct/Information Services	203,762	180,292	230,273	172,705	232,544	232,544	0	0	0	0	0	232,544	0	232,544
512554 County Overhead Charges	115,256	129,069	146,047	109,535	147,162	147,162	0	0	0	0	0	147,162	0	147,162
512558 PC Replacement Services	15,420	15,420	16,020	12,015	15,600	15,600	0	(3,276)	0	0	0	12,324	0	12,324
512611 Office Supplies & Expense	13,418	11,361	3,139	9,382	4,070	4,070	0	0	0	0	0	4,070	0	4,070
512613 Membership/Professional Licenses	0	0	80	15	75	75	0	0	0	0	0	75	0	75
512614 Printing & Binding	952	886	1,250	839	1,225	1,225	0	0	0	0	0	1,225	0	1,225
512615 Advertising & Publicity	0	75	0	3,325	200	200	0	0	0	0	0	200	0	200
512618 Postage	0	0	2,450	0	1,200	1,200	0	0	0	0	0	1,200	0	1,200
512621 DP Supplies And Access	824	1,537	1,250	359	0	0	0	0	0	0	0	0	0	0
512622 DP Equipment	1,208	0	0	0	0	0	0	0	0	0	0	0	0	0
512811 Business Expense & Travel	6,096	10,938	6,550	2,809	75	75	0	0	0	0	0	75	0	75
512816 Awards & Recognition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
512821 Outside Education & Travel	10,565	3,335	8,580	7,110	15,800	15,800	0	0	0	0	0	15,800	0	15,800

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ASSESSMENT AND TAXATION	FY 01-02 Actuals	FY 02-03 Actuals	FY 03-04 Curr Rev'd Budget	FY 03-04 Yr-to-Date Actuals	FY 04-05 Total Dept. Request	County Adm		FY 04-05 Proposed Budget
						FY04-05 Base Adjustments	County Adm Svc Decision Packages	
3140080 Appraisal								
124 General Fund								
512822 County Training Classes	120	0	700	0	860	0	0	860
512000 MATERIALS & SERVICES	<u>408,854</u>	<u>395,400</u>	<u>458,712</u>	<u>337,740</u>	<u>456,591</u>	<u>(3,276)</u>	<u>0</u>	<u>453,315</u>
500000 TOTAL EXPENDITURES	<u>1,813,420</u>	<u>1,851,423</u>	<u>1,958,389</u>	<u>1,079,642</u>	<u>1,853,319</u>	<u>(3,276)</u>	<u>0</u>	<u>1,850,043</u>
Total General Fund	1,810,842	1,847,025	1,955,248	1,076,893	1,850,302	(3,276)	0	1,847,026
Total Appraisal	1,810,842	1,847,025	1,955,248	1,076,893	1,850,302	(3,276)	0	1,847,026
Grand Total	4,058,796	4,322,107	4,733,975	2,792,285	4,568,195	(8,850)	0	4,559,345



**Lane County, OR.**  
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**For Fiscal Year 2004-2005**

	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 04-05	FY 04-05	FY 04-05	FY 04-05	FY 04-05
	Actuals	Actuals	Actuals	Curr Rev'd	Yr-to-Date	Total Dept.	Request	County Adm	County Adm	Proposed
Board Of Property Tax Appeals				Budget	Actuals	Request	Adjustments	Base	Svc Decision	Budget
<b>5540140 Board Of Property Tax Appeals</b>										
124 General Fund										
511100 Permanent Operating Salaries	7,417	13,911	8,560	13,344	8,560	13,356	0	0	0	13,356
511300 Extra Help	2,721	4,067	752	9,996	752	9,000	0	0	0	9,000
511400 Overtime	0	143	0	0	0	0	0	0	0	0
511510 Reduction Unfunded Vac Liab	0	0	0	504	0	160	0	0	0	160
511600 Employee Benefits	3,655	6,800	4,772	8,195	4,772	8,678	0	0	0	8,678
511850 Salary Offset	0	0	0	0	0	612	0	0	0	612
<b>511000 PERSONNEL SERVICES</b>	<b>13,792</b>	<b>24,920</b>	<b>14,084</b>	<b>32,039</b>	<b>14,084</b>	<b>31,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,806</b>
TOTFTE TOTAL FTE	0	0	0	0	0	0	0	0	0	0
512344 Telephone Services	928	754	456	550	456	550	0	0	0	550
512345 Purchased Insurance	53	89	70	70	0	67	0	0	0	67
512531 Fleet Services Rentals	58	90	107	50	107	100	0	0	0	100
512536 Copier Charges	1,525	884	593	750	593	900	0	0	0	900
512537 Mail Room Charges	475	483	14	750	14	900	0	0	0	900
512552 Direct/Information Services	28,840	21,339	10,445	13,926	10,445	2,374	0	0	0	2,374
512554 County Overhead Charges	9,134	8,921	6,090	8,120	6,090	8,041	0	0	0	8,041
512558 PC Replacement Services	2,400	2,400	1,800	2,400	1,800	2,400	(117)	0	0	2,283
512611 Office Supplies & Expense	449	97	541	500	541	500	0	0	0	500
512614 Printing & Binding	0	0	0	250	0	250	0	0	0	250
512615 Advertising & Publicity	1,166	723	0	1,200	0	600	0	0	0	600
512811 Business Expense & Travel	0	0	99	200	99	200	0	0	0	200
512815 Committee Stipends & Expense	10,018	10,732	4,738	14,000	4,738	14,000	0	0	0	14,000
512821 Outside Education & Travel	92	246	5	0	5	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>55,136</b>	<b>46,759</b>	<b>24,889</b>	<b>42,766</b>	<b>24,889</b>	<b>30,882</b>	<b>(117)</b>	<b>0</b>	<b>0</b>	<b>30,765</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>68,929</b>	<b>71,679</b>	<b>38,973</b>	<b>74,805</b>	<b>38,973</b>	<b>62,688</b>	<b>(117)</b>	<b>0</b>	<b>0</b>	<b>62,571</b>
Total General Fund	68,929	71,679	38,973	74,805	38,973	62,688	(117)	0	0	62,571
Total Board Of Property Tax Appeals	68,929	71,679	38,973	74,805	38,973	62,688	(117)	0	0	62,571
Grand Total	68,929	71,679	38,973	74,805	38,973	62,688	(117)	0	0	62,571

Lane County, OR.  
**Salary Benefits Summary by Dept/ Fund (Unalloc)**  
 (Enter Dept. Name and Fiscal Year)  
 JEFF TURK 05 -- Jul 2004 to Jun 2005

Position No.	Class	Employee	Grade	Count	FTE	Salary	Suppl.	Benefits	Statutory	Total
<b>124 - General Fund</b>										
5570260 - Property Management										
41981	L018	Turk, Jeffrey R	029	1	1.00	52,092	1,992	22,632	4,713	81,429
5570260 - Property Management										
				1	1.00	52,092	1,992	22,632	4,713	81,429
<b>124 - General Fund</b>										
				1	1.00	52,092	1,992	22,632	4,713	81,429

**Lane County, OR.**  
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	FY 01-02 Actuals	FY 02-03 Actuals	FY 03-04 Curr Rev'd Budget	FY 03-04 Yr-to-Date Actuals	FY 04-05 Total Dept. Request	County Adm FY04-05 Base Adjustments	County Adm Svc Decision Packages	FY 04-05 Proposed Budget
<b>Tax Foreclosed Property Sales</b>								
<b>5570270 Tax Foreclosed Property Sales</b>								
<b>124 General Fund</b>								
446530 Parking	46	0	0	0	0	0	0	0
446580 Rent - Other Properties	8,788	0	0	0	0	0	0	0
<b>400000 TOTAL RESOURCES</b>	<b>8,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
511100 Permanent Operating Salaries	8,528	0	0	0	0	0	0	0
511300 Extra Help	1,650	0	0	0	0	0	0	0
511600 Employee Benefits	3,105	0	0	0	0	0	0	0
<b>511000 PERSONNEL SERVICES</b>	<b>13,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
512111 Professional & Consulting	0	0	0	0	0	0	0	0
512343 Light, Power & Water	0	0	0	0	0	0	0	0
512358 Operating Licenses & Permits	264	0	0	0	0	0	0	0
512611 Office Supplies & Expense	65	0	0	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>13,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total General Fund	4,778	0	0	0	0	0	0	0
<b>228 Special Revenue &amp; Services Fund</b>								
446120 Land Sales	74,526	226,377	175,000	129,981	175,000	0	0	175,000
446580 Rent - Other Properties	0	0	2,000	0	2,000	0	0	2,000
486100 Investment Earnings	(1,207)	(3,272)	2,000	(115)	2,000	0	0	2,000
496110 Fund Balance	13,170	(78,908)	5,000	(27,596)	5,000	0	0	5,000
<b>400000 TOTAL RESOURCES</b>	<b>86,489</b>	<b>144,197</b>	<b>184,000</b>	<b>102,270</b>	<b>184,000</b>	<b>0</b>	<b>0</b>	<b>184,000</b>
512111 Professional & Consulting	7,781	8,932	20,000	3,652	15,000	0	0	15,000
512211 Agency Payments	3,669	3,756	5,000	3,862	5,000	0	0	5,000
512341 Refuse & Garbage	0	0	3,000	0	3,000	0	0	3,000
512342 Spec Handling & Haz Waste Disp	0	0	40,000	0	35,000	0	0	35,000
512343 Light, Power & Water	817	1,108	2,000	525	2,000	0	0	2,000
512344 Telephone Services	459	376	500	199	500	0	0	500
512354 Maintenance of Equipment	0	0	200	0	200	0	0	200
512355 Maintenance of Structures	3,593	190	20,000	1,026	17,216	0	0	17,216
512356 Maintenance of Grounds	7	4,233	2,675	1,835	2,675	0	0	2,675

**Lane County, OR.**  
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	FY 01-02	FY 02-03	FY 03-04	FY 03-04	FY 03-04	FY 04-05	FY 04-05	FY 04-05	FY 04-05	FY 04-05
Tax Foreclosed Property Sales	Actuals	Actuals	Curr Rev'd	Yr-to-Date	Total Request	County Adm	County Adm	County Adm	County Adm	Proposed
			Budget	Actuals	Request	Base	Adjustments	Packages		Budget
<b>5570270 Tax Foreclosed Property Sales</b>										
<b>228 Special Revenue &amp; Services Fund</b>										
512357 Maintenance Agreements	0	27	500	0	500	0	0	0	0	500
512358 Operating Licenses & Permits	0	0	500	0	500	0	0	0	0	500
512362 External Equipment Rental	0	0	100	0	100	0	0	0	0	100
512531 Fleet Services Rentals	104	78	1,000	111	0	0	0	0	0	0
512536 Copier Charges	434	112	1,500	27	1,500	0	0	0	0	1,500
512537 Mail Room Charges	0	0	100	0	100	0	0	0	0	100
512552 Direct/Information Services	23,000	26,395	6,022	4,517	0	0	0	0	0	0
512554 County Overhead Charges	124,500	121,655	69,118	51,839	88,324	0	0	0	0	88,324
512558 PC Replacement Services	0	0	0	0	600	(117)	0	0	0	483
512611 Office Supplies & Expense	0	120	500	79	500	0	0	0	0	500
512613 Membership/Professional Licenses	0	0	300	0	300	0	0	0	0	300
512614 Printing & Binding	0	50	300	0	300	0	0	0	0	300
512615 Advertising & Publicity	33	3,287	3,000	205	3,000	0	0	0	0	3,000
512618 Postage	11	0	50	0	50	0	0	0	0	50
512622 DP Equipment	0	481	0	0	0	0	0	0	0	0
512811 Business Expense & Travel	660	147	500	0	500	0	0	0	0	500
512821 Outside Education & Travel	269	713	500	135	500	0	0	0	0	500
512822 County Training Classes	0	0	250	0	250	0	0	0	0	250
512911 Miscellaneous Payments	62	133	500	0	500	0	0	0	0	500
512913 Reimbursable Expenses	0	0	0	51	0	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>165,397</b>	<b>171,794</b>	<b>178,115</b>	<b>68,063</b>	<b>178,115</b>	<b>(117)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,998</b>
991910 Operational Contingency	0	0	5,885	0	5,885	117	0	0	0	6,002
<b>990000 TOTAL RESERVES &amp; CONTINGENC</b>	<b>0</b>	<b>0</b>	<b>5,885</b>	<b>0</b>	<b>5,885</b>	<b>117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,002</b>
<b>500000 TOTAL EXPENDITURES</b>	<b>165,397</b>	<b>171,794</b>	<b>184,000</b>	<b>68,063</b>	<b>184,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,000</b>
Total Special Revenue & Services Fund	78,908	27,596	0	(34,207)	0	0	0	0	0	0
<b>627 Intergovernmental Services Fund</b>										
512558 PC Replacement Services	0	0	0	0	0	0	0	0	0	0
<b>512000 MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	FY 01-02 Actuals	FY 02-03 Actuals	FY 03-04 Curr Rev'd Budget	FY 03-04 Yr-to-Date Actuals	FY 04-05 Total Dept. Request	County Adm FY04-05 Base Adjustments	County Adm Svc Decision Packages	FY 04-05 Proposed Budget
Tax Foreclosed Property Sales	0	0	0	0	0	0	0	0
5570270 Tax Foreclosed Property Sales								
627 Intergovernmental Services Fund								
500000 TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
Total Intergovernmental Services Fund	0	0	0	0	0	0	0	0
Total Tax Foreclosed Property Sales	83,686	27,596	0	(34,207)	0	0	0	0
Grand Total	83,686	27,596	0	(34,207)	0	0	0	0

