

W.S.A.

MEMORANDUM

DATE: April 9, 2008
TO: LANE COUNTY BOARD OF COMMISSIONERS
From: Anette Spickard, Assessor

AGENDA ITEM TITLE: **IN THE MATTER OF APPROVING SUBMISSION OF THE COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT APPLICATION TO THE OREGON DEPARTMENT OF REVENUE FOR FY 2008-09**

I. MOTION

MOVE APPROVAL OF ORDER NO. 08-4-9-xx, IN THE MATTER OF APPROVING SUBMISSION OF THE COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT APPLICATION TO THE OREGON DEPARTMENT OF REVENUE FOR FY 2008-09.

II. AGENDA ITEM SUMMARY

Lane County annually submits a grant application to the Oregon Department of Revenue (DOR) by May 1, of each year, in order to participate in the County Assessment Function Funding Assistance (CAFFA) program.

III. BACKGROUND/IMPLICATION OF ACTION

A. Board Action and Other History

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 Assessment and Taxation (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.

B. Policy Issues

By applying for and accepting state grant funds through the County Assessor Function Financial Assistance (CAFFA) grant, the county is agreeing to appropriate a minimal acceptable staffing level and budget to the county assessment and taxation function. The Department of Revenue is responsible for reviewing the grant application, staffing levels and work plan proposed. If at any point during the year for which CAFFA funds have been allocated the county reduces budget appropriations or staff levels within those areas, the county will not receive the grant funds. If a county is unable to adequately maintain an assessment and taxation function, the law requires the Department of Revenue to step in and provide those services for the county. The DOR will then receive the county's CAFFA grant dollars plus the county's share of state cigarette and liquor taxes to offset the cost of running the local assessment and taxation function. If those revenue sources are not adequate to cover their costs, the DOR has the authority to bill the county for the balance.

For Lane County, the entire Department of Assessment and Taxation budget is eligible for CAFFA participation as are expenses related to activities directly supporting the Assessor function. These include Information Services support, PC Replacement services, Board of Property Tax Appeals, Property Management Services for tax foreclosed properties, Legal Counsel functions by Law Clerks and Cartographic work done by both Assessment and Taxation and Public Works as part of the ORMAP and tax map consolidation projects. We also recover indirect charges using the federally approved indirect rate of 5.0936%. Details regarding our budget submission and the budgets from areas in other departments are included as attachments to this agenda memo.

C. Board Goals

The A & T budget and grant application follow mandates in the Oregon Constitution Article XI, the Oregon Revised Statutes; the 2005-2008 Department of Revenue Compliance Plan; and the Lane Manual.

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.

D. Financial and/or Resource Considerations

Lane County currently receives about 25 percent of the certified, eligible Assessment and Taxation costs through this grant program. The grant reimbursement is treated as discretionary general fund revenue source and is not recorded within the A & T budget, but within the General Expense budget of the county. Based on prior year reimbursement rates, the estimated payment to Lane County in FY 2008-09 is \$1,895,000 and has been included in the Lane County Proposed Budget.

E. Analysis

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

The adopted budget for FY 2005-06 included four new positions, two appraisers, one property division clerk, and one cartographer. The FY 2006-07 proposed budget for the Assessor functions includes the addition of the final two appraisal positions to implement the recommendations of the DOR report for FY 2006-07. The DOR, in FY 2005-06, also agreed to provide the county with technical assistance in the cartography and appraisal areas. In FY 2005-06, we received 800 hours of cartography support from the DOR. There was no assistance from the DOR in FY 2006-07 due to state staffing limitations in the DOR cartography unit.

The 2007-08 budget for assessment and taxation included a 1.0 FTE reduction of the Deputy Assessor position as well as reductions to the department's temporary help budget for appraisal projects. These reductions were allowed by the Department of Revenue because the Deputy Assessor's duties could be absorbed by the Assessor, the two division managers and the executive assistant; and the loss of a portion of the temporary help budget wasn't deemed to be large enough to affect the overall stability of the local tax system.

The proposed budget for 2008-09 is a status quo budget that maintains the current staff level. The workload analysis shows the department will be able to process all tax roll changes and add new properties to the roll in the same year as they occur which ensures that the tax districts, including the county, will receive all of the property tax dollars they are eligible to receive and the taxpayers will receive accurate tax statements.

The department is on track to meet all of the compliance goals that were laid out in the DOR analysis. The staff has worked diligently to eliminate the backlog of property divisions and assessor map updates to bring the tax roll current after almost 20 years of being 2 to 3 years behind. The chronic backlog stemmed from staff reductions that were implemented in the 80's and 90's. The Assessor presented a report to the Board in December of 2007 detailing the accomplishments and positive financial impact to the county for completing all of these requirements.

F. Alternatives/Options

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

#1 – Approve the 2008-09 CAFFA Grant document as written, per the non-renewal budget. The total amount of budgeted expenditures being certified in the grant is \$6,686,366.

#2 – Amend the 2008-09 CAFFA Grant and direct A & T staff to amend their budget. Any changes to A & T funding or staffing levels would need to be reviewed by the DOR to ensure they met the requirements of the 2005-2008 Compliance Plan, as well as funding conditions for the CAFFA Grant.

#3 – Decline to participate in the 2008-09 CAFFA Grant and forgo the estimated \$1.8 million discretionary general fund revenue.

D. Recommendation

Staff recommends the Board approve alternative one, based on the Secure Rural Schools funding forecast and the budget direction provided to-date.

IV. TIMING/IMPLEMENTATION

Lane County must submit its FY 2008-09 CAFFA Grant document by Thursday, May 1, 2008. 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 intent to follow a certain compliance plan. By June 1, 2008, the DOR will approve or deny participation in the funding and provide an estimate of the county's grant distribution.

VI. FOLLOW-UP

After the 2008 tax roll is certified in October 2008, the department will make its annual report to both the Board of County Commissioners and the DOR, showing progress on the Functional Analysis Report/Compliance Plan. The 2007 report was presented on December 12, 2007.

VII. ATTACHMENTS

Board Resolution and Order
2008 CAFFA Grant Application – Forms 1 through 7
Assessment and Taxation Organizational Chart
Assessment and Taxation No Renewal Budget
Board of Property Tax Appeals No Renewal Budget
Property Management (for tax foreclosed properties) No Renewal Budget
Public Works Estimation of 08-09 Costs (No Renewal Budget) for ORMAP project

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER NO

) IN THE MATTER OF APPROVING
) SUBMISSION OF THE COUNTY
) ASSESSMENT FUNCTION FUNDING
) ASSISTANCE (CAFFA) GRANT
) APPLICATION TO THE OREGON
) DEPARTMENT OF REVENUE FOR
) FY 2008-09

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 Management Services, and the Department of Public Works are generally in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Lane County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$6,686,366. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance;

RESOLVED and ORDERED, that the Property Tax Program Grant Application Document for FY 2008-09 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 1, 2008; 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 2008.

Faye Stewart, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 3-27-08 lane county

OFFICE OF LEGAL COUNSEL



GRANT APPLICATION STAFFING FORM

COUNTY <u>Lane</u>	COLUMN 1 Approved FTE Current Year (2007-08)	COLUMN 2 Budgeted FTE Coming Year (2008-09)	COLUMN 3 Change (Column 2 less Column 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.	2.00	2.00	0.00
Assmt. Support Staff, Deed Clerks & Data Entry Staff...	21.25	21.25	0.00
Total Assessment Administration	23.25	23.25	0.00
B. VALUATION-APPRAISAL STAFF			
Chief Appraisers/Appraiser Supervisor	2.00	2.00	0.00
Lead Appraisers	2.00	2.00	0.00
Residential Appraisers	11.00	11.00	0.00
Commercial/Industrial Appraisers	3.00	3.00	0.00
Farm/Forest/Rural Appraisers	1.00	1.00	0.00
Manufactured Structure/Floating Structure Appraisers ...	0.00	0.00	0.00
Personal Property Appraisers	0.00	0.00	0.00
Personal Property Clerk(s)	2.00	2.00	0.00
Sales Data Analyst	2.00	2.00	0.00
Data Gatherers & Appraisal Techs	0.00	0.00	0.00
Total Valuation-Appraisal Staff	23.00	23.00	0.00
C. CLERK/BOPTA STAFF	1.00	1.00	0.00
D. TAX COLLECTION & DISTRIBUTION ADMIN.			
Administration, Deputy, etc.	1.00	1.00	0.00
Support & Collection Staff	5.45	5.45	0.00
Tax Distribution	0.50	0.50	0.00
Foreclosure & Garnishment	1.50	1.50	0.00
Total Tax Collection & Distribution Staff	8.45	8.45	0.00
E. CARTOGRAPHY & GIS ADMINISTRATION			
Cartographic/GIS Supervisor	0.00	0.00	0.00
Lead Cartographer	1.00	1.00	0.00
Cartographers	4.00	4.00	0.00
GIS Specialist	1.00	1.00	0.00
Total Cartographic & GIS Staff	6.00	6.00	0.00
F. A&T DATA PROCESSING STAFF			
G. TOTAL A&T STAFFING (the sum of A-F above)			
	61.70	61.70	0.00

EXPLANATION OF STAFFING ISSUES

COUNTY Lane

In this section explain any difference between approved staffing for 2007-08 and budgeted staffing for 2008-09. Explain why any funded positions were unfilled for 2007-08. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than reported on Form 1 Section B, note that here and include the FTE.

- No FTE changes were made for FY 2008-09, we are maintaining a status quo FTE of 60 (plus 1 FTE for BoPTA functions and .7 FTE for foreclosure functions within other county departments).
- We have a temporary help budget that includes funding for Personal Property data entry (\$30,000) and the multi-year project for neighborhood realignment (\$20,000).
- We have a funded vacancy for a Property Appraiser 3, which has remained unfilled since December 2007, even after multiple recruitments.
- We have a funded vacancy for an Office Assistant II in our Property and Tax Management Division that is currently in the review process by the Human Resources Department as to our ability to fill it.
- The department currently has 14 of its 60 employees in a probationary status. Some of the positions are at risk of bumping from layoffs in other county departments, which would entail additional training and a longer learning curve for our specific duties in A & T. There is a great uncertainty of the impact from layoffs in other departments.
- The Personal Property Clerks (Senior Office Assistants) are assisted by a small amount of FTE from the Appraisal staff for work on Industrial and Enterprize Zone accounts.

GENERAL COMMENTS

COUNTY Lane

Use this form to describe any issue in your budget that needs further clarification. Examples would be significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personal services costs for mapping. You may also use this form to document any miscellaneous comments.

- Due to retirements and turnover of staff, new employees are being hired at lower pay steps which has kept personnel increases to a minimum. We have over 23% of our staff that has been with the department for one year or less in their current positions, which has increased our need for both training funds and on-the-job assistance from longer-term employees.
- Due to significant staff reductions in other county departments as a result of the loss of Secure Rural Schools funding, our cost for countywide expenses and IS support has increased.
- Due to materials and services reductions in the costs for BoPTA and digital mapping Cartography functions currently occurring at Public Works, expenses have decreased.
- In FY 2007-08 there was a spike in deeds and permit activity. We are now seeing those return to a normal level, which our projections show a reduction of building permits of approximately 15% and possible deed activity dropping as much as 20%. The return to a normal level will allow the Appraisal staff levels to refocus staff on special assessment qualifications and disqualifications (this will include .5 FTE to be assigned to income questionnaires and follow up site inspections for potential disqualifications); physical reappraisal of commercial properties (the county has been out of compliance in most commercial and industrial areas for over three years and will conduct a new rent study for multi-family properties. This will be accomplished by reassignment of 1 FTE); and the remaining .2 FTE will assist the residential neighborhood realignment project.
- FY 2007-08 marked the successful elimination of the property division and mapping backlog, per the Department of Revenue Compliance Plan. The Assessor made a formal report to the Lane County Board of Commissioners and DOR staff in December of 2007. For FY 2008-09 and beyond, the goal is to have the tax roll reflect everything recorded through June 30th of each year.
- Progress in ORMAP statewide goals include 33% of all county maps updated to Geographic Information Systems (GIS) standards. We currently have 1 FTE that is funded annually through the DOR Grant Program for ORMAP functions.
- During FY 2007-08 the residential properties within the school district boundaries of South Lane, Creswell, Pleasant Hill, Oakridge, and Lowell were realigned using GIS technology and the most recent real estate activity. FY 2008-09 will focus on the areas of Florence, Siuslaw, Mapleton, Blachly, Junction City and Veneta.
- Personal Property account auditing will begin in April of 2008 and will continue into FY 2008-09. This process is being facilitated by the county's Auditor, who will work with the Property and Tax Manager.
- In FY 2008-09 the department will implement year one of a three to five year plan to address Coefficient of Dispersion (COD) compliance for commercial properties.
- Beginning in May of 2008, the Assessment and Taxation Department will accept property tax payments on-line using Visa, Mastercard or e-checks.



VALUATION-APPRAISAL RESOURCE FORM

COUNTY Lane

Activities	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2007-08	Estimated 2008-09	Actual 2007-08	Estimated 2008-09
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	8,120.00	6,900	10.00	8.50
Zone Changes	0	0	0.00	0.00
Subdivisions, Segregations, Consolidations	5,583	4,500	1.45	1.20
Omitted Properties	73	100	0.30	0.50
Special Assessment Qualification and Disqualification	261	500	0.90	1.50
Exemptions	293	270	0.10	0.20
Subtotal	14,330	12,270	12.75	11.90
2. Appeals and Assessor Review				
Assessor Review and Stipulations	406	300	0.80	0.70
BOPTA	785	700	0.93	0.90
Department of Revenue	96	90	0.25	0.20
Magistrate Division -- Tax Court	97	100	0.75	0.80
Regular Division -- Tax Court	0	2	0.00	0.10
Subtotal	1,384	1,192	2.73	2.70
3. Real Property Valuation				
Physical Reappraisal	100	5,000	0.05	1.00
Recalculation only -- no appraisal review	106,000	120,000	0.75	0.75
Subtotal	106,100	125,000	0.80	1.75
4. Business Personal Property (returns mailed).....	8,276	8,210	2.00	2.00
5. Ratio			2.17	2.15
6. Continuing Education			1.80	1.50
7. Other Valuation -- Appraisal Activity			0.75	1.00
8. Total Valuation-Appraisal Staff (FTE)			23.00	23.00



TAX COLLECTION/DISTRIBUTION WORK ACTIVITY FORM

COUNTY <u>Lane</u>	Number of Accounts by Activity	
	Actual 2007-08	Estimated 2008-09
1. Number of accounts requiring roll corrections		
Business Personal Property	<u>150</u>	<u>175</u>
Personal Property Manufactured Structures	<u>175</u>	<u>175</u>
Real Property	<u>1,200</u>	<u>1,200</u>
2. Number of accounts requiring a refund		
Business Personal Property	<u>75</u>	<u>100</u>
Personal Property Manufactured Structures	<u>200</u>	<u>200</u>
Real Property	<u>900</u>	<u>900</u>
3. Number of delinquent tax notices sent		
Business Personal Property	<u>1,000</u>	<u>1,000</u>
Personal Property Manufactured Structures	<u>4,500</u>	<u>4,750</u>
Real Property	<u>9,500</u>	<u>9,500</u>
4. Number of foreclosure accounts processed		
Real Property only	<u>495</u>	<u>500</u>
5. Number of accounts issued redemption notices		
Real Property only	<u>55</u>	<u>60</u>
6. Number of warrants	<u>1,715</u>	<u>1,750</u>
7. Number of garnishments	<u>0</u>	<u>0</u>
8. Number of seizures	<u>0</u>	<u>0</u>
9. Number of bankruptcies	<u>175</u>	<u>185</u>
10. Number of accounts with an address change processed ...	<u>6,500</u>	<u>6,500</u>

11. How many second trimester statements do you mail? 19,844
12. How many third trimester statements do you mail? 20,000
13. Does the county contract for lock box service? Yes No
14. Does the county use in-house remittance processing? Yes No
15. If tax collector is combined with another county function, please describe that function.
- Assessor and Tax Collector duties are combined.
-

COUNTY Lane

**ASSESSMENT AND ADMINISTRATIVE SUPPORT
Work Activity Form**

Numbers by Activity

	Actual 2007-08	Estimated 2008-09
1. Number of Deeds Worked	<u>14,000</u>	<u>14,000</u>

CARTOGRAPHY WORK ACTIVITY FORM

Numbers by Activity

	Actual 2007-08	Estimated 2008-09
1. Number of new tax lots	<u>2,500</u>	<u>2,500</u>
2. Number of lot line adjustments	<u>700</u>	<u>750</u>
3. Number of consolidations	<u>200</u>	<u>200</u>
4. Number of new maps	<u>2</u>	<u>0</u>
5. Number of tax code boundary changes	<u>950</u>	<u>500</u>



FORM 7

SUMMARY OF EXPENSES FORM

2008-2009

COUNTY Lane

Current Operating Expenses:

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing
1. Personal Services	\$1,650,295	\$1,869,576	\$26,201	\$607,509	\$631,254	
2. Materials & Services	\$354,181	\$171,485	\$15,029	\$167,724	\$66,588	\$755,457
3. Transportation	\$6,420	\$40,327	\$250			
4. Total Current Operating Expenses (Total Direct Expenses)	\$2,010,896	\$2,081,388	\$41,480	\$775,233	\$697,842	\$755,457

* Include ORMAP approved grant funding.

Indirect Expenses:

- 5. Total Direct Expenses (line 4). \$6,362,296
- 6. If you use the 5% method to calculate your indirect expenses, enter .05 in this box. \$0
- Total Indirect Expenses** (line 5 times line 6). \$0

6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box. 0.50936

Total Indirect Expenses (line 6A times the direct expense amount for the category/categories that your certificate allows.) \$324,070

7. Total Indirect Expenses \$324,070

Capital Outlay:

8. Enter the actual capital outlay without regard to limitation. \$6,686,366

9. Total direct and indirect expenses (line 4 plus line 7). \$401,182

10. Direct and indirect expenses times 0.06. \$401,182

11. The greater of line 10 or \$50,000. \$0

12. Capital Outlay (the lesser of line 8 or line 11).

13. Total expenditures for CAFFA consideration (line 4 plus line 7 plus line 12).

TOTALS	
=	\$4,784,835
=	\$1,530,464
=	\$46,997
	Total Current Operating Expenses
	\$6,362,296

Total capital outlay without regard to limitation \$0

Total Expenditures for CAFFA consideration \$6,686,366

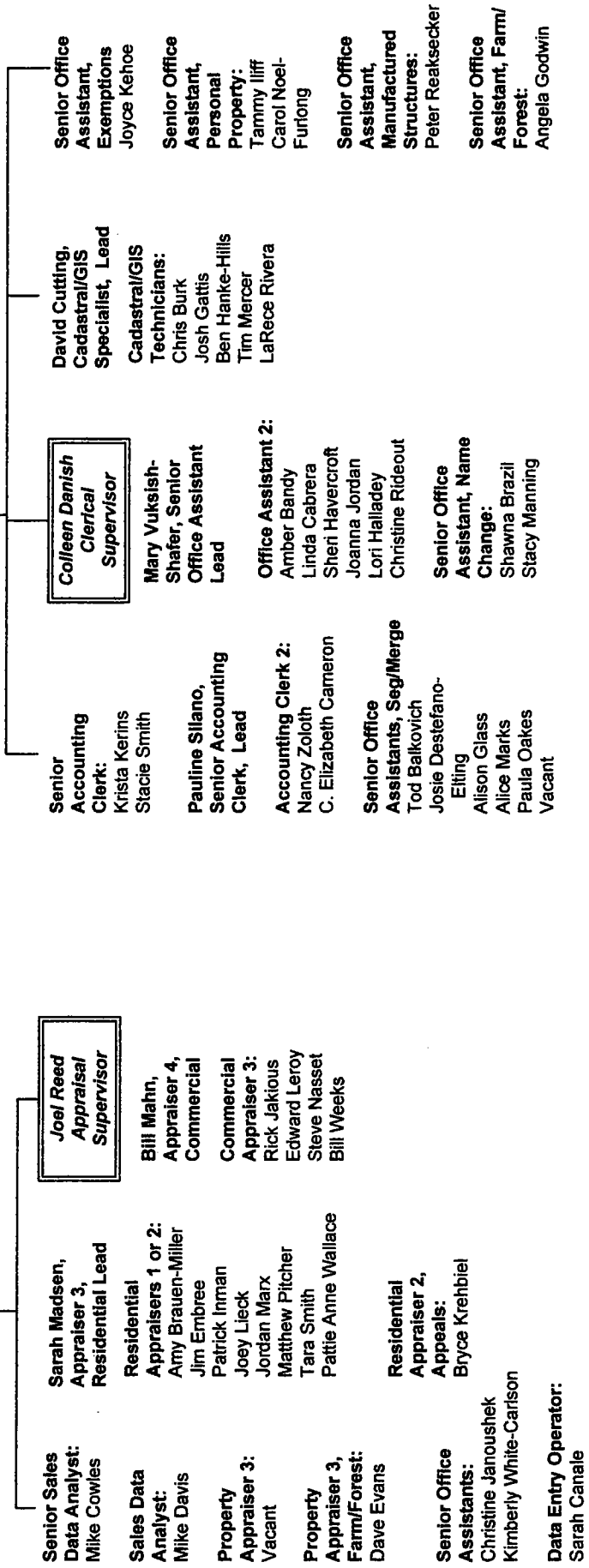
Anette Spickard
Assessor

Shari Higgins
Executive Assistant

Margaret Nuse
Office Assistant 2

Daniela Urbatzka
Property/Tax Mgr.

Connie Chapman
Appraisal Mgr.



Lane County Assessment and Taxation
FY 2008-09 - CAFFA Grant

Lane County, OR.
Organization Detail Budget Report by Fund
NO Renewal Proposed Budget Fiscal Year 2008-2009

ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 Chg Pkgs		FY 08-09 NO Renewal		FY 08-09 Proposed	
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	NO Renewal	NO Renewal
3140020 Property & Tax Management											
124 General Fund											
512344 Telephone Services	13,000	0	0	0	0	0	0	0	0	0	13,000
512345 Purchased Insurance	5,796	84	0	0	0	0	0	0	0	0	5,880
512354 Maintenance of Equipment	4,800	0	0	0	0	0	0	0	0	0	4,800
512357 Maintenance Agreements	15,260	0	0	0	0	0	0	0	0	0	15,260
512536 Copier Charges	3,150	0	0	0	0	0	0	0	0	0	3,150
512552 Direct/Information Services	469,224	(1,868)	0	1,282	0	20,377	0	0	0	0	489,015
512554 County Overhead Charges	271,085	0	0	0	0	0	0	0	0	0	271,085
512558 PC Replacement Services	21,620	0	0	0	0	0	0	0	0	0	21,620
512611 Office Supplies & Expense	15,000	0	0	0	0	0	0	0	0	0	15,000
512613 Membership/Professional Licenses	500	0	0	0	0	0	0	0	0	0	500
512614 Printing & Binding	50,000	0	0	0	0	0	0	0	0	0	50,000
512615 Advertising & Publicity	3,000	0	0	0	0	0	0	0	0	0	3,000
512616 Microfilm Imaging Services	3,000	0	0	0	0	0	0	0	0	0	3,000
512618 Postage	89,000	0	0	0	0	0	0	0	0	0	89,000
512621 DP Supplies And Access	7,500	0	0	0	0	0	0	0	0	0	7,500
512811 Business Expense & Travel	2,000	0	0	0	0	0	0	0	0	0	2,000
512816 Awards & Recognition	500	0	0	0	0	0	0	0	0	0	500
512821 Outside Education & Travel	11,000	0	0	0	0	0	0	0	0	0	11,000
512822 County Training Classes	3,300	0	0	0	0	0	0	0	0	0	3,300
512000 MATERIALS & SERVICES	1,032,235	(1,784)	0	1,282	0	20,377	0	0	0	0	1,052,110
500000 TOTAL EXPENDITURES	3,381,543	(1,784)	0	1,282	0	29,493	0	0	0	0	3,410,534
Total General Fund	2,987,076	(1,784)	0	1,282	0	29,493	0	0	0	0	3,016,067
Total Property & Tax Management	2,987,076	(1,784)	0	1,282	0	29,493	0	0	0	0	3,016,067
Grand Total	5,962,922	(146)	0	2,186	0	57,467	0	0	0	0	6,022,429

Lane County, OR.
Organization Detail Budget Report by Fund
NO Renewal Proposed Budget Fiscal Year 2008-2009

ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
3140020 Property & Tax Management								
124 General Fund								
416800 Tax Penalties	220,000	0	0	0	0	0	0	220,000
436521 Foreclosure Penalty	30,000	0	0	0	0	0	0	30,000
436522 Late Filing Penalties	10,000	0	0	0	0	0	0	10,000
446190 Miscellaneous Sales	12,000	0	0	0	0	0	0	12,000
453902 Local Staff	20,000	0	0	0	0	0	0	20,000
454210 Department of Revenue	70,000	0	0	0	0	0	0	70,000
454211 DCBS Fee Revenue	30,000	0	0	0	0	0	0	30,000
454212 DCBS Misc Revenue	2,500	0	0	0	0	0	0	2,500
400000 TOTAL RESOURCES	394,500	0	0	0	0	0	0	394,500
511100 Permanent Operating Salaries	1,276,658	0	0	0	0	0	0	1,276,658
511300 Extra Help	30,000	0	0	0	0	0	0	30,000
511400 Overtime	9,996	0	0	0	0	0	0	9,996
511510 Reduction Unfunded Vac Liab	15,640	0	0	0	0	0	0	15,640
511621 Social Security Expense	82,637	0	0	0	0	0	0	82,637
511622 Medicare Insurance Expense	19,313	0	0	0	0	0	0	19,313
511623 Unemployment Insurance (State)	15,462	0	0	0	0	0	0	15,462
511626 Workers Comp	3,967	0	0	0	0	0	0	3,967
511627 Disability Insurance - Long-term	12,956	0	0	0	0	0	0	12,956
511628 PERS - OPSRP Employer rate	162,955	0	0	0	0	0	0	162,955
511629 PERS Bond	65,115	0	0	0	0	9,116	0	74,231
511630 PERS - 6% Pickup	79,948	0	0	0	0	0	0	79,948
511640 Health Insurance	450,549	0	0	0	0	0	0	450,549
511641 Dental Insurance	41,613	0	0	0	0	0	0	41,613
511642 Vision Insurance	8,250	0	0	0	0	0	0	8,250
511643 EE Assistance Pgm - IBH	1,980	0	0	0	0	0	0	1,980
511644 Life Insurance	6,336	0	0	0	0	0	0	6,336
511645 Flexible Spending	396	0	0	0	0	0	0	396
511646 Disability Insurance - Short Term	792	0	0	0	0	0	0	792
511647 Deferr. Comp Employer Contrib.	1,143	0	0	0	0	0	0	1,143
511648 Retiree Medical	63,602	0	0	0	0	0	0	63,602
511000 PERSONNEL SERVICES	2,349,308	0	0	0	0	9,116	0	2,358,424
TOTFTE TOTAL FTE	33	0	0	0	0	0	0	33
512111 Professional & Consulting	43,500	0	0	0	0	0	0	43,500

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ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 Step-Down		FY 08-09 NO Renewal		FY 08-09 Proposed	
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	NO Renewal	NO Renewal
3140080 Appraisal											
124 General Fund											
512558 PC Replacement Services	13,020	0	0	0	0	0	0	0	0	0	13,020
512611 Office Supplies & Expense	14,440	0	0	0	0	0	0	0	0	0	14,440
512613 Membership/Professional Licenses	1,675	0	0	0	0	0	0	0	0	0	1,675
512614 Printing & Binding	2,000	0	0	0	0	0	0	0	0	0	2,000
512615 Advertising & Publicity	3,500	0	0	0	0	0	0	0	0	0	3,500
512618 Postage	1,200	0	0	0	0	0	0	0	0	0	1,200
512621 DP Supplies And Access	800	0	0	0	0	0	0	0	0	0	800
512811 Business Expense & Travel	10,760	0	0	0	0	0	0	0	0	0	10,760
512816 Awards & Recognition	75	0	0	0	0	0	0	0	0	0	75
512821 Outside Education & Travel	20,800	0	0	0	0	0	0	0	0	0	20,800
512822 County Training Classes	1,200	0	0	0	0	0	0	0	0	0	1,200
512000 MATERIALS & SERVICES	537,540	1,434	0	772	0	0	0	21,106	0	0	560,852
500000 TOTAL EXPENDITURES	2,473,628	1,434	0	772	0	0	0	28,905	0	0	2,504,739
Total General Fund	2,471,152	1,434	0	772	0	0	0	28,905	0	0	2,502,263
Total Appraisal	2,471,152	1,434	0	772	0	0	0	28,905	0	0	2,502,263

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ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
3140080 Appraisal								
124 General Fund								
446190 Miscellaneous Sales	2,500	0	0	0	0	0	0	2,500
400000 TOTAL RESOURCES	2,500	0	0	0	0	0	0	2,500
511100 Permanent Operating Salaries	1,084,185	0	0	0	0	0	0	1,084,185
511300 Extra Help	20,004	0	0	0	0	0	0	20,004
511400 Overtime	6,804	0	0	0	0	0	0	6,804
511510 Reduction Unfunded Vac Liab	17,160	0	0	0	0	0	0	17,160
511520 Compensatory Time	6,000	0	0	0	0	0	0	6,000
511621 Social Security Expense	70,296	0	0	0	0	0	0	70,296
511622 Medicare Insurance Expense	16,445	0	0	0	0	0	0	16,445
511623 Unemployment Insurance (State)	11,315	0	0	0	0	0	0	11,315
511626 Workers Comp	3,406	0	0	0	0	0	0	3,406
511627 Disability Insurance - Long-term	11,008	0	0	0	0	0	0	11,008
511628 PERS - OPSRP Employer rate	140,851	0	0	0	0	0	0	140,851
511629 PERS Bond	55,707	0	0	(0)	0	7,799	0	63,506
511630 PERS - 6% Pickup	68,062	0	0	0	0	0	0	68,062
511640 Health Insurance	327,672	0	0	0	0	0	0	327,672
511641 Dental Insurance	30,264	0	0	0	0	0	0	30,264
511642 Vision Insurance	6,000	0	0	0	0	0	0	6,000
511643 EE Assistance Pgm - IBH	1,440	0	0	0	0	0	0	1,440
511644 Life Insurance	4,608	0	0	0	0	0	0	4,608
511645 Flexible Spending	288	0	0	0	0	0	0	288
511646 Disability Insurance - Short Term	576	0	0	0	0	0	0	576
511647 Deferr. Comp Employer Contrib.	1,431	0	0	0	0	0	0	1,431
511648 Retiree Medical	52,566	0	0	0	0	0	0	52,566
511000 PERSONNEL SERVICES	1,936,088	0	0	(0)	0	7,799	0	1,943,887
TOTFTE TOTAL FTE	24	0	0	0	0	0	0	24
512111 Professional & Consulting	20,000	0	0	0	0	0	0	20,000
512344 Telephone Services	10,960	0	0	0	0	0	0	10,960
512345 Purchased Insurance	5,081	(112)	0	0	0	0	0	4,969
512531 Fleet Services Rentals	40,327	0	0	0	0	0	0	40,327
512536 Copier Charges	1,700	0	0	0	0	0	0	1,700
512552 Direct/Information Services	192,849	1,546	0	772	0	21,106	0	216,273
512554 County Overhead Charges	197,153	0	0	0	0	0	0	197,153

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ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 Step-Down		FY 08-09 NO Renewal		FY 08-09 NO Renewal		FY 08-09 Proposed	
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	NO Renewal	NO Renewal
3140010 A & T Administration													
124 General Fund													
512614 Printing & Binding	3,500	0	0	0	0	0	0	0	0	0	0	0	3,500
512615 Advertising & Publicity	3,225	0	0	0	0	0	0	0	0	0	0	0	3,225
512621 DP Supplies And Access	7,500	0	0	0	0	0	0	0	0	0	0	0	7,500
512811 Business Expense & Travel	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
512816 Awards & Recognition	2,500	0	0	0	0	0	0	0	0	0	0	0	2,500
512821 Outside Education & Travel	5,400	0	0	0	0	0	0	0	0	0	0	0	5,400
512822 County Training Classes	400	0	0	0	0	0	0	0	0	0	0	0	400
512000 MATERIALS & SERVICES	174,597	204	0	132	0	(2,324)	0	0	0	0	0	0	172,609
500000 TOTAL EXPENDITURES	504,694	204	0	132	0	(931)	0	0	0	0	0	0	504,099
Total General Fund	504,694	204	0	132	0	(931)	0	0	0	0	0	0	504,099
Total A & T Administration	504,694	204	0	132	0	(931)	0	0	0	0	0	0	504,099

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ASSESSMENT AND TAXATION	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
3140010 A & T Administration								
124 General Fund								
511100 Permanent Operating Salaries	192,012	0	0	0	0	0	0	192,012
511400 Overtime	3,504	0	0	0	0	0	0	3,504
511510 Reduction Unfunded Vac Liab	3,540	0	0	0	0	0	0	3,540
511610 Risk Management Benefits	10,619	0	0	0	0	0	0	10,619
511621 Social Security Expense	12,093	0	0	0	0	0	0	12,093
511622 Medicare Insurance Expense	2,886	0	0	0	0	0	0	2,886
511623 Unemployment Insurance (State)	1,413	0	0	0	0	0	0	1,413
511626 Workers Comp	591	0	0	0	0	0	0	591
511627 Disability Insurance - Long-term	1,995	0	0	0	0	0	0	1,995
511628 PERS - OPSRP Employer rate	22,560	0	0	0	0	0	0	22,560
511629 PERS Bond	9,953	0	0	(0)	0	1,393	0	11,346
511630 PERS - 6% Pickup	11,733	0	0	0	0	0	0	11,733
511640 Health Insurance	40,959	0	0	0	0	0	0	40,959
511641 Dental Insurance	3,783	0	0	0	0	0	0	3,783
511642 Vision Insurance	750	0	0	0	0	0	0	750
511643 EE Assistance Pgm - IBH	180	0	0	0	0	0	0	180
511644 Life Insurance	576	0	0	0	0	0	0	576
511645 Flexible Spending	36	0	0	0	0	0	0	36
511646 Disability Insurance - Short Term	72	0	0	0	0	0	0	72
511647 Defer. Comp Employer Contrib.	1,551	0	0	0	0	0	0	1,551
511648 Retiree Medical	9,288	0	0	0	0	0	0	9,288
511000 PERSONNEL SERVICES	330,994	0	0	(0)	0	1,393	0	331,487
TOTFTE TOTAL FTE	3	0	0	0	0	0	0	3
512111 Professional & Consulting	24,945	0	0	0	0	0	0	24,945
512116 Data Processing Services	20,000	0	0	0	0	0	0	20,000
512344 Telephone Services	6,000	0	0	0	0	0	0	6,000
512345 Purchased Insurance	3,088	(59)	0	0	0	0	0	3,029
512536 Copier Charges	750	0	0	0	0	0	0	750
512537 Mail Room Charges	22,000	0	0	0	0	0	0	22,000
512552 Direct/Information Services	32,825	263	0	132	0	(2,324)	0	30,896
512554 County Overhead Charges	24,644	0	0	0	0	0	0	24,644
512558 PC Replacement Services	3,220	0	0	0	0	0	0	3,220
512611 Office Supplies & Expense	11,000	0	0	0	0	0	0	11,000
512613 Membership/Professional Licenses	600	0	0	0	0	0	0	600

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Property Management	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 Step-Down		FY 08-09 NO Renewal		FY 08-09 NO Renewal		FY 08-09 Proposed NO Renewal
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce			
5570260 Property Management												
124 General Fund												
436521 Foreclosure Penalty	2,000	0	0	0	0	0	0	0	0	0	0	2,000
446530 Parking	360,000	0	0	0	0	0	0	0	0	0	0	360,000
446580 Rent - Other Properties	163,000	0	0	0	0	0	0	0	0	0	0	163,000
477100 County Administrative Charges	306,728	0	0	0	0	0	0	0	0	0	0	306,728
400000 TOTAL RESOURCES	831,728	0	0	0	0	0	0	0	0	0	0	831,728
511100 Permanent Operating Salaries	55,884	0	0	0	0	0	0	0	0	0	0	55,884
511510 Reduction Unfunded Vac Liab	2,142	0	0	0	0	0	0	0	0	0	0	2,142
511621 Social Security Expense	3,594	0	0	0	0	0	0	0	0	0	0	3,594
511622 Medicare Insurance Expense	846	0	0	0	0	0	0	0	0	0	0	846
511623 Unemployment Insurance (State)	476	0	0	0	0	0	0	0	0	0	0	476
511626 Workers Comp	180	0	0	0	0	0	0	0	0	0	0	180
511627 Disability Insurance - Long-term	576	0	0	0	0	0	0	0	0	0	0	576
511628 PERS - OPSRP Employer rate	6,588	0	0	0	0	0	0	0	0	0	0	6,588
511629 PERS Bond	2,901	0	0	0	0	0	0	407	0	0	0	3,308
511630 PERS - 6% Pickup	3,474	0	0	0	0	0	0	0	0	0	0	3,474
511640 Health Insurance	14,331	0	0	0	0	0	0	0	0	0	0	14,331
511641 Dental Insurance	1,321	0	0	0	0	0	0	0	0	0	0	1,321
511642 Vision Insurance	262	0	0	0	0	0	0	0	0	0	0	262
511643 EE Assistance Pgm - IBH	60	0	0	0	0	0	0	0	0	0	0	60
511644 Life Insurance	204	0	0	0	0	0	0	0	0	0	0	204
511645 Flexible Spending	12	0	0	0	0	0	0	0	0	0	0	12
511646 Disability Insurance - Short Term	24	0	0	0	0	0	0	0	0	0	0	24
511647 Deferred Comp Employer Contributic	36	0	0	0	0	0	0	0	0	0	0	36
511648 Retiree Medical	2,802	0	0	0	0	0	0	0	0	0	0	2,802
511000 PERSONNEL SERVICES	95,713	0	0	0	0	0	0	407	0	0	0	96,120
TOTFTE TOTAL FTE	1	0	0	0	0	0	0	0	0	0	0	1
512111 Professional & Consulting	71,000	0	0	0	0	0	0	0	0	0	0	71,000
512201 Intergovernmental Agreements	81,000	0	0	0	0	0	0	0	0	0	0	81,000
512211 Agency Payments	9,000	0	0	0	0	0	0	0	0	0	0	9,000
512327 Machinery & Equipment Parts	4,000	0	0	0	0	0	0	0	0	0	0	4,000
512341 Refuse & Garbage	5,000	0	0	0	0	0	0	0	0	0	0	5,000
512343 Light, Power & Water	20,000	0	0	0	0	0	0	0	0	0	0	20,000
512344 Telephone Services	3,200	0	0	0	0	0	0	0	0	0	0	3,200

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Property Management	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 NO Renewal		FY 08-09 NO Renewal		FY 08-09 Proposed	
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	NO Renewal	NO Renewal
5570260 Property Management											
124 General Fund											
512345 Purchased Insurance	256	0	0	0	0	0	0	0	0	0	256
512354 Maintenance of Equipment	1,000	0	0	0	0	0	0	0	0	0	1,000
512355 Maintenance of Structures	108,369	0	0	0	0	0	0	0	0	0	108,369
512356 Maintenance of Grounds	2,500	0	0	0	0	0	0	0	0	0	2,500
512357 Maintenance Agreements	25,000	0	0	0	0	0	0	0	0	0	25,000
512552 Direct/Information Services	4,391	(2,159)	0	18	0	298	0	0	0	0	2,548
512554 County Overhead Charges	86,115	0	0	0	0	0	0	0	0	0	86,115
512611 Office Supplies & Expense	50	0	0	0	0	0	0	0	0	0	50
512615 Advertising & Publicity	200	0	0	0	0	0	0	0	0	0	200
512625 Furniture, Equipment & Tools	1,000	0	0	0	0	0	0	0	0	0	1,000
512731 Janitorial Supplies	3,500	0	0	0	0	0	0	0	0	0	3,500
512737 Electrical Supplies	258	0	0	0	0	0	0	0	0	0	258
512811 Business Expense & Travel	50	0	0	0	0	0	0	0	0	0	50
512821 Outside Education & Travel	50	0	0	0	0	0	0	0	0	0	50
512822 County Training Classes	50	0	0	0	0	0	0	0	0	0	50
512000 MATERIALS & SERVICES	425,989	(2,159)	0	18	0	298	0	0	0	0	424,146
500000 TOTAL EXPENDITURES	521,702	(2,159)	0	18	0	705	0	0	0	0	520,266
Total General Fund	(310,025)	(2,159)	0	18	0	705	0	0	0	0	(311,461)
Total Property Management	(310,025)	(2,159)	0	18	0	705	0	0	0	0	(311,461)
Grand Total	(310,025)	(2,159)	0	18	0	705	0	0	0	0	(311,461)

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Tax Foreclosed Property Sales	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
5570270 Tax Foreclosed Property Sales								
268 SR SubFund Mgmt Services								
446120 Land Sales	160,000	0	0	0	0	0	0	160,000
446580 Rent - Other Properties	0	0	0	0	0	0	0	0
486100 Investment Earnings	2,000	0	0	0	0	0	0	2,000
496110 Fund Balance	53,498	26,043	0	0	0	0	0	79,541
400000 TOTAL RESOURCES	215,498	26,043	0	0	0	0	0	241,541
512111 Professional & Consulting	15,000	0	0	0	0	0	0	15,000
512211 Agency Payments	5,000	0	0	0	0	0	0	5,000
512341 Refuse & Garbage	1,000	0	0	0	0	0	0	1,000
512342 Spec Handling & Haz Waste Disp	19,667	(4,667)	0	0	0	0	0	15,000
512343 Light, Power & Water	2,000	0	0	0	0	0	0	2,000
512344 Telephone Services	750	0	0	0	0	0	0	750
512354 Maintenance of Equipment	200	0	0	0	0	0	0	200
512355 Maintenance of Structures	10,000	0	0	0	0	0	0	10,000
512356 Maintenance of Grounds	3,000	0	0	0	0	0	0	3,000
512357 Maintenance Agreements	0	0	0	0	0	0	0	0
512358 Operating Licenses & Permits	500	0	0	0	0	0	0	500
512362 External Equipment Rental	250	0	0	0	0	0	0	250
512531 Fleet Services Rentals	500	0	0	0	0	0	0	500
512536 Copier Charges	100	0	0	0	0	0	0	100
512537 Mail Room Charges	100	0	0	0	0	0	0	100
512552 Direct/Information Services	0	0	0	16	0	285	0	2,427
512554 County Overhead Charges	122,665	2,126	0	0	0	0	0	122,665
512558 PC Replacement Services	470	0	0	0	0	0	0	470
512611 Office Supplies & Expense	500	0	0	0	0	0	0	500
512613 Membrshp/Professional Licenses	300	0	0	0	0	0	0	300
512614 Printing & Binding	300	0	0	0	0	0	0	300
512615 Advertising & Publicity	3,000	0	0	0	0	0	0	3,000
512618 Postage	50	0	0	0	0	0	0	50
512731 Janitorial Supplies	500	0	0	0	0	0	0	500
512811 Business Expense & Travel	1,500	0	0	0	0	0	0	1,500
512821 Outside Education & Travel	500	0	0	0	0	0	0	500
512822 County Training Classes	250	0	0	0	0	0	0	250
512911 Miscellaneous Payments	0	0	0	0	0	0	0	0

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	FY 08-09 Total Dept. Adjst. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
5570270 Tax Foreclosed Property Sales								
268 SR SubFund Mgmt Services								
512913 Reimbursable Expenses	100	0	0	0	0	0	0	100
512000 MATERIALS & SERVICES	<u>188,202</u>	<u>(2,541)</u>	<u>0</u>	<u>16</u>	<u>0</u>	<u>285</u>	<u>0</u>	<u>185,962</u>
991910 Operational Contingency	55,880	0	0	(16)	0	(285)	0	55,579
990000 TOTAL RESERVES & CONTINGEN	<u>55,880</u>	<u>0</u>	<u>0</u>	<u>(16)</u>	<u>0</u>	<u>(285)</u>	<u>0</u>	<u>55,579</u>
500000 TOTAL EXPENDITURES	<u>244,082</u>	<u>(2,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>241,541</u>
Total SR SubFund Mgmt Services	28,584	(28,584)	0	0	0	0	0	0
Total Tax Foreclosed Property Sales	28,584	(28,584)	0	0	0	0	0	0
Grand Total	28,584	(28,584)	0	0	0	0	0	0

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Board Of Property Tax Appeals	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal Chg Pkgs	FY 08-09 Renewal FTE Reduce	FY 08-09 Step-Down Chg Pkgs	FY 08-09 Step-Down FTE Reduce	FY 08-09 NO Renewal Chg Pkgs	FY 08-09 NO Renewal FTE Reduce	FY 08-09 Proposed NO Renewal
5540140 Board Of Property Tax Appeals								
124 General Fund								
511100 Permanent Operating Salaries	11,832	0	0	0	0	0	0	11,832
511300 Extra Help	6,000	0	0	0	0	(3,000)	0	3,000
511510 Reduction Unfunded Vac Liab	99	0	0	0	0	0	0	99
511621 Social Security Expense	1,119	0	0	0	0	0	0	1,119
511622 Medicare Insurance Expense	252	0	0	0	0	0	0	252
511623 Unemployment Insurance (State)	238	0	0	0	0	0	0	238
511626 Workers Comp	60	0	0	0	0	0	0	60
511627 Disability Insurance - Long-term	120	0	0	0	0	0	0	120
511628 PERS - OPSRP Employer rate	2,178	0	0	0	0	0	0	2,178
511629 PERS Bond	597	0	0	0	0	83	0	680
511630 PERS - 6% Pickup	1,071	0	0	0	0	0	0	1,071
511640 Health Insurance	4,091	0	0	0	0	0	0	4,091
511641 Dental Insurance	381	0	0	0	0	0	0	381
511642 Vision Insurance	72	0	0	0	0	0	0	72
511643 EE Assistance Pgm - IBH	12	0	0	0	0	0	0	12
511644 Life Insurance	60	0	0	0	0	0	0	60
511645 Flexible Spending	0	0	0	0	0	0	0	0
511646 Disability Insurance - Short Term	12	0	0	0	0	0	0	12
511647 Deferred Comp Employer Contributic	24	0	0	0	0	0	0	24
511648 Retiree Medical	900	0	0	0	0	0	0	900
511000 PERSONNEL SERVICES	29,118	0	0	0	0	(2,917)	0	26,201
TOTFTE TOTAL FTE	0	0	0	0	0	0	0	0
512344 Telephone Services	700	0	0	0	0	0	0	700
512345 Purchased Insurance	94	0	0	0	0	(13)	0	81
512531 Fleet Services Rentals	250	0	0	0	0	0	0	250
512536 Copier Charges	400	0	0	0	0	0	0	400
512537 Mail Room Charges	700	0	0	0	0	0	0	700
512552 Direct/Information Services	4,927	0	0	5	0	85	0	728
512554 County Overhead Charges	11,318	0	0	0	0	0	0	11,318
512611 Office Supplies & Expense	300	0	0	0	0	0	0	300
512614 Printing & Binding	250	0	0	0	0	0	0	250
512615 Advertising & Publicity	1,500	0	0	0	0	0	0	1,500
512811 Business Expense & Travel	300	0	0	0	0	0	0	300

Lane County, OR.
Organization Detail Budget Report by Fund
NO Renewal Proposed Budget Fiscal Year 2008-2009

	FY 08-09 Total Dept. Adjust. Base	FY 08-09 Renewal		FY 08-09 Step-Down		FY 08-09 Step-Down		FY 08-09 NO Renewal		FY 08-09 NO Renewal		FY 08-09 Proposed	
		Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	Chg Pkgs	FTE Reduce	NO Renewal	NO Renewal
Board Of Property Tax Appeals													
5540140 Board Of Property Tax Appeals													
124 General Fund													
512815 Committee Stipends & Expense	15,000	0	0	0	0	(4,202)	0	(4,202)	0	0	0	10,798	
512000 MATERIALS & SERVICES	35,739	(4,289)	0	5	0	(4,130)	0	(4,130)	0	0	0	27,325	
500000 TOTAL EXPENDITURES	64,857	(4,289)	0	5	0	(7,047)	0	(7,047)	0	0	0	53,526	
Total General Fund	64,857	(4,289)	0	5	0	(7,047)	0	(7,047)	0	0	0	53,526	
Total Board Of Property Tax Appeals	64,857	(4,289)	0	5	0	(7,047)	0	(7,047)	0	0	0	53,526	
Grand Total	64,857	(4,289)	0	5	0	(7,047)	0	(7,047)	0	0	0	53,526	

FY 2008-09 Public Works - ORMAP/Cartography Estimated Costs
NO-Renewal Budget

03/24/08

FY2009

DigitalMap Employees:

Class#	Classif	Name	Sal,Ben,COLA	% Elig	Personnel	Subtotal	Total Cost
J023	Eng Tech 2	Allison	78,719	25%	19,680		
J014	Sr Eng Assoc	Bates	103,217	50%	51,609		
J023	Eng Tech 2	Luke	82,157	25%	20,539		
J023	Eng Tech 2	Makin	71,019	50%	35,510		
J022	Eng Tech 1	Worley	63,851	75%	47,888		
J023	Vacant ET2		80,981	10%	8,098		
N4002	Prof/Tech Supervisor	Mladenich	121,035	20%	24,207		
	Subtotal	7 FTE's				207,530	
	LCOG (0 FTE)				0		
Y010	520 Extra Help				0		
						0	
	Personnel Total	7 FTE's		2.6 Eligible FTE's			207,530

DigitalMap Materials & Services:

Vehicle	200	
Furnishings	333	
PCRF	1,199	
Shop Exp (Lt, Pwr, Wtr, Pkg, Janit, Bldg Rep/Landsc)	5,829	
Risk Ins/Wkrs Comp	1,465	
Purchased Ins	1,929	
County Indirect	11,957	
IS Direct	19,273	
Office Supplies	697	
DP Supplies	1,559	
DP Eqpt	2,933	
		47,374

Total 254,904

Less IS and County Indirects = **31,230 223,674**