

U.5.B.2

MEMORANDUM

AGENDA DATE: April 15, 2009

TO: LANE COUNTY BOARD OF COMMISSIONERS

FROM: Anette Spickard, Assessor

AGENDA 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 2009-10**

I. MOTION

MOVE APROVAL OF ORDER NO. 09-4-x-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 2009-10.

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 eliminated the sunset previously applicable to funding the A & T system. This legislation established three revenue sources for the CAFFA fund, a \$9 recording fee, a portion of the interest on delinquent property tax payments that would otherwise have been paid to the tax districts, and a state general fund contribution of \$5 million per biennium. In this way the

stakeholders of the property tax system share in a portion of the cost to administer the system.

In FY 2008-09, the CAFFA fund paid 19% of the statewide cost of the A&T system and counties paid 81%. The original intent of the bill was for the CAFFA fund to pay 30-40% of the cost of A&T. However the revenue sources were never indexed and have not kept pace with the costs of the system which is why the reimbursement rate continues to decline.

The \$5 million state general fund contribution to CAFFA is currently on the state's "cut list" to help balance the state's 09-11 budget. If that is cut, the impact to Lane County will be an estimated loss of \$188,000 per year from our annual payment of \$1.56 million.

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 5.5295%. 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 equity and uniformity in the system of property taxation.

D. Financial and/or Resource Considerations

The CAFFA grant is projected to cover about 20% 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. The Proposed Budget for FY 09-10 includes \$1.4 million for this grant revenue which assumes the most conservative estimate if the state cuts its support to CAFFA. If the state does not cut its support for the CAFFA fund, this number may come in higher.

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 with DOR's 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 included 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 FY 2008-09 budget was a status quo budget at the minimum staff level to meet DOR compliance.

The proposed budget for 2009-10 is another status quo budget prepared according to Lane County's budget instructions. 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. In addition, the department is continuing with its neighborhood realignment

project (year 3 of 5) and auditing of personal property, exemptions and special use assessed accounts.

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 2009-10 CAFFA Grant document as written. The total amount of budgeted expenditures being certified in the grant is \$7,202,613.

#2 – Amend the 2009-10 CAFFA Grant and direct A & T staff to amend their budget. Any changes to A & T funding or staffing levels will need to be reviewed by the DOR to ensure they meet the state's minimum staffing requirements to be eligible for the CAFFA Grant.

#3 – Decline to participate in the 2009-10 CAFFA Grant and forgo the estimated \$1.4 million discretionary general fund revenue.. This action will also trigger a mandatory consultation with the DOR to evaluate the county's plan for meeting state standards without the grant.

IV. TIMING/IMPLEMENTATION

Lane County must submit its FY 2009-10 CAFFA Grant document by Friday, May 1, 2009. 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, 2009, 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 2009 tax roll is certified in October 2009, the department will make its annual report to both the Board of County Commissioners and the DOR.

VII. ATTACHMENTS

- A. Board Resolution and Order**
- B. 2009-10 CAFFA Grant Application – Forms 1 through 7**
- C. Assessment and Taxation Organizational Chart**
- D. Assessment and Taxation Budget**
- E. Board of Property Tax Appeals Budget**
- F. Property Management (for tax foreclosed properties) Budget**
- G. Public Works Estimation of 09-10 Costs 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 2009-10**

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 \$7,202,613. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance.

RESOLVED and ORDERED, that the Property Tax Program Grant Application Document for FY 2009-10 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 1, 2009; and further

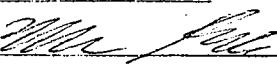
RESOLVED and ORDERED, that the County Administrator be the designated contact person for these grant documents and that he be authorized to sign any grant documents necessary to complete and submit this request.

Dated this _____ day of April 2009.

APPROVED AS TO FORM

Date 4-2-09 Lane county

Pete Sorenson, Chair
Lane County Board of Commissioners


OFFICE OF LEGAL COUNSEL



Form 1
Grant Application Staffing

2009-10

County Lane	COLUMN 1 Approved FTE Current Year (2008-09)	COLUMN 2 Budgeted FTE Coming Year (2009-10)	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	10.00	(1.00)
Commercial/Industrial Appraisers	3.00	4.00	1.00
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 Clerks	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 Administration			
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	0.00	0.00	0.00
G. Total A&T Staffing (the sum of A-F above)	61.70	61.70	0.00



Form 2 Explanation of Staffing Issues

2009-10

County Lane

In this section, explain any difference between approved staffing for 2008–09 and budgeted staffing for 2009–10. Explain why any funded positions were unfilled for 2008–09. 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.

There are no FTE changes from 2008-09 to 2009-10, but there was an internal shift of resources in the Appraisal Division (Valuation) from residential to commercial. Residential permits are down and the COD's in commercial are out of compliance. The FTE shift will also assist with software utilization in the commercial section.

There has also been a shift of workload duties in the Property and Tax Management (PTM) Division, due to the completion of the property division backlog. More emphasis is being placed on auditing exemptions and use assessment accounts to ensure they are still eligible.

Temporary help will include data entry for Personal Property returns and the third year of our neighborhood realignment project. The project was an outcome of the Functional Analysis provided by the DOR in 2005.

We have one vacant position, a Senior Office Assistant in PTM that will be filled in 2009-10. We had a lot of turnover in 2008-09 and we are in the process of training FTE currently.



Form 3 General Comments

2009-10

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, etc. You may also use this form to document any miscellaneous comments.

Substantial increases in the budget area of Information Services will occur in 2009-10.



Form 4
Valuation-Appraisal Resources

2009-10

County <u>Lane</u>	Number of Accounts by Activity		Number of FTE by Activity	
	Actual 2008-09	Estimated 2009-10	Actual 2008-09	Estimated 2009-10
Activities				
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	6,302	4,970	7.70	6.80
Zone Changes	0	0	0.00	0.00
Subdivisions, Segregations, Consolidations	4,985	3,500	0.90	0.80
Omitted Properties	192	200	0.40	0.50
Special Assessment Qualification and Disqualification	411	410	1.30	1.30
Exemptions	388	355	0.30	0.30
Subtotal	12,278	9,435	10.60	9.70
2. Appeals and Assessor Review				
Assessor Review and Stipulations	24	50	0.10	0.20
BOPTA	1,455	2,900	1.70	3.00
Department of Revenue	48	100	0.20	0.40
Magistrate Division—Tax Court	35	60	0.40	0.70
Regular Division—Tax Court	0	2	0.00	0.20
Subtotal	1,562	3,112	2.40	4.50
3. Real Property Valuation				
Physical Reappraisal	2,400	5,000	1.00	1.30
Recalculation only—no appraisal review	114,000	125,000	0.50	0.50
Subtotal	116,400	130,000	1.50	1.80
4. Business Personal Property (returns mailed)				
	7,960	8,110	2.00	2.00
5. Ratio				
			2.30	2.00
6. Continuing Education				
			2.50	1.00
7. Other Valuation—Appraisal Activity				
			1.70	2.00
8. Total Valuation—Appraisal Staff (FTE)				
			23.00	23.00



Form 5
Tax Collection/Distribution
Work Activity

2009-10

County <u>Lane</u>	Number of Accounts by Activity	
	Actual 2008-09	Estimated 2009-10
1. Number of accounts requiring roll corrections		
Business Personal Property	160	160
Personal Property Manufactured Structures	150	150
Real Property	1,000	1,000
2. Number of accounts requiring a refund		
Business Personal Property	100	100
Personal Property Manufactured Structures	100	100
Real Property	1,000	1,000
3. Number of delinquent tax notices sent		
Business Personal Property	725	775
Personal Property Manufactured Structures	5,750	6,000
Real Property	10,500	11,000
4. Number of foreclosure accounts processed		
Real Property only	571	600
5. Number of accounts issued redemption notices		
Real Property only	60	60
6. Number of warrants	1,861	2,000
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	400	450
10. Number of accounts with an address change processed	5,000	5,000
11. How many second trimester statements do you mail?	21,000	
12. How many third trimester statements do you mail?	20,000	
13. Does the county contract for lock box service?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14. Does the county use in-house remittance processing?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
15. If tax collector is combined with another county function, please describe that function.		
Assessor and Tax Collector duties are combined.		



**Form 6
Assessment and Administrative
Support and Cartography
Work Activity**

2009-10

County Lane

**Assessment and Administrative Support
Work Activity**

		Numbers by Activity	
		Actual 2008-09	Estimated 2009-10
1. Number of Deeds Worked		11,500	11,000

Cartography Work Activity

		Numbers by Activity	
		Actual 2008-09	Estimated 2009-10
1. Number of new tax lots		1,700	1,700
2. Number of lot line adjustments		450	450
3. Number of consolidations		50	50
4. Number of new maps		20	20
5. Number of tax code boundary changes		200	200



Form 7
Summary of Expenses

2009-10

County Lane

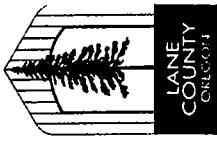
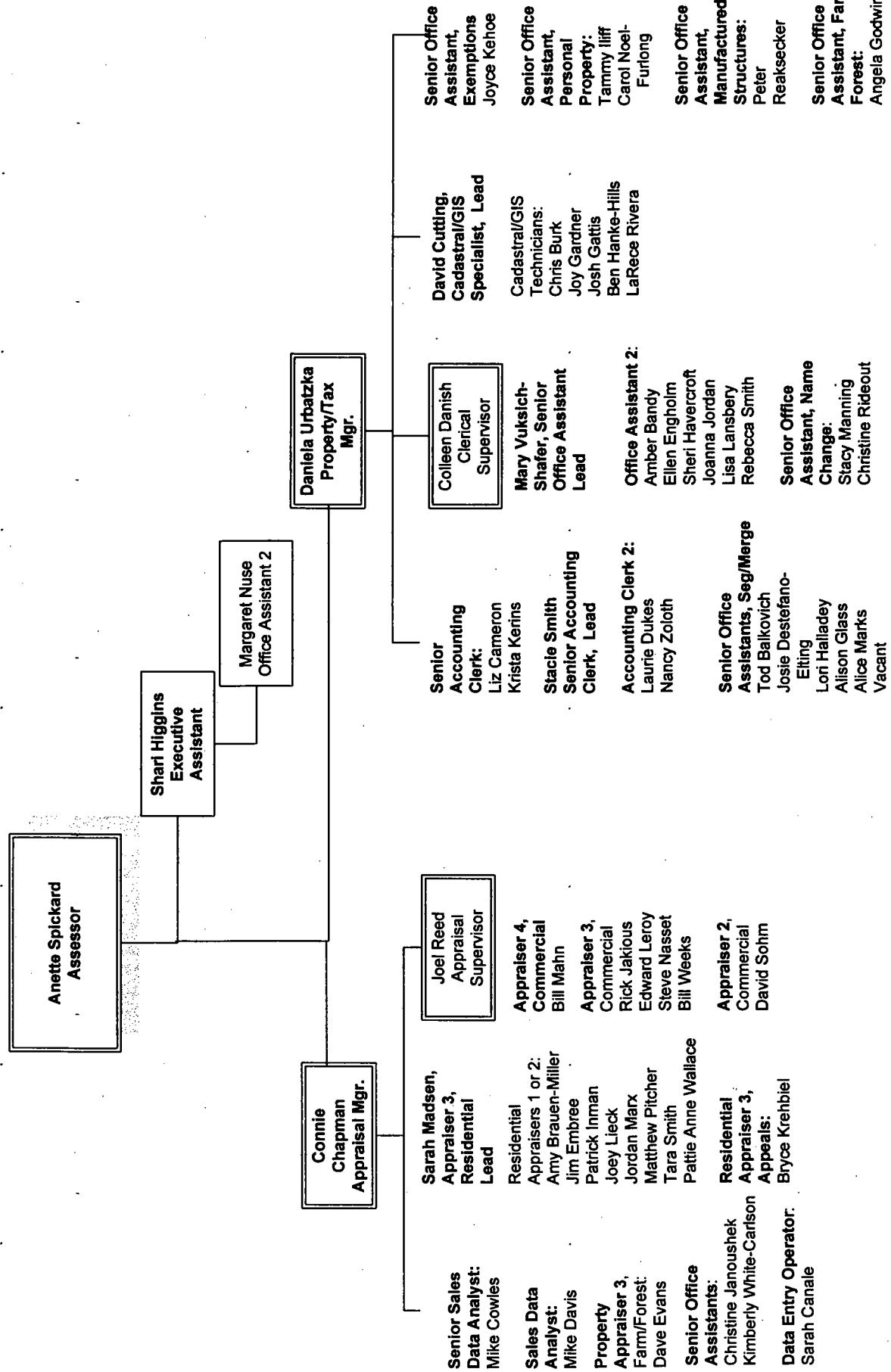
Current Operating Expenses		A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	TOTALS
1. Personal Services	\$1,723,274	\$2,012,212	\$25,548	\$643,046	\$681,594	\$0	\$0	\$5,085,674
2. Materials & Services	\$358,645	\$197,883	\$21,031	\$154,862	\$73,050	\$886,999	\$0	\$1,692,050
3. Transportation	\$6,980	\$40,279	\$250	\$0	\$0	\$0	\$47,489	
4. Total Current Operating Expenses	\$2,088,879	\$2,250,154	\$46,829	\$797,708	\$754,644	\$886,999	\$0	\$825,213
	(Total Direct Expenses)							

*Include ORMAP-approved grant funding

Indirect Expenses

5. Total Direct Expenses (line 4)
6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box.
- Total Indirect Expenses (line 5 x line 6)**
- 6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box
- Total Indirect Expenses (line 6A x the direct expense amount for the category/categories that your certificate allows)**
7. **Total Indirect Expenses**

Capital Outlay	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	A&T Data Processing	Total Capital Outlays Without Regard to Limitation
8. Enter the actual capital outlay without regard to limitation.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. Total direct and indirect expenses (line 4 + line 7)							\$7,202,613
10. Direct and indirect expenses x 0.06							\$432,157
11. The greater of line 10 or \$50,000							\$432,157
12. Capital outlay (the lesser of line 8 or line 11)							\$0
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$7,202,613



Lane County Assessment and Taxation
FY 2009-10 CAFFA Grant

Lane County, OR.
Department Roll Up Detail by Fund
Department Request For Fiscal Year 2009-2010

	ASSESSMENT AND TAXATION	FY 08-09	FY 09-10	FY 08-10	FY 08-10	FY 08-10	FY 09-10
		Curr Rev'd	Total Dept.	Service Adj. Base	Chg Pkgs	Fd Balance	Department Adjustments
3100000 ASSESSMENT AND TAXATION							
124 General Fund							
416800 Tax Penalties	220,000	225,000		0	0	0	225,000
436521 Foreclosure Penalty	30,000	30,000		0	0	0	30,000
436522 Late Filing Penalties	52,029	10,000		0	0	0	10,000
446190 Miscellaneous Sales	14,500	14,500		0	0	0	14,500
453902 Local Staff	20,000	20,000		0	0	0	20,000
454210 Department of Revenue	70,000	70,000		0	0	0	70,000
454211 DCBS Fee Revenue	30,000	30,000		0	0	0	30,000
454212 DCBS Misc Revenue	2,500	3,000		0	0	0	3,000
4000000 TOTAL RESOURCES	439,029	402,500		0	0	0	402,500
511100 Permanent Operating Salaries	2,552,855	2,699,260		0	0	0	2,699,260
511300 Extra Help	50,004	50,004		0	0	0	50,004
511400 Overtime	20,304	20,304		0	0	0	20,304
511510 Reduction Unfunded Vac Lieb	36,340	30,001		0	0	0	30,001
511520 Compensatory Time	6,000	6,000		0	0	0	6,000
511610 Risk Management Benefits	10,619	8,577		0	0	0	8,577
511621 Social Security Expense	165,026	173,808		0	0	0	173,808
511622 Medicare Insurance Expense	38,644	40,652		0	0	0	40,652
511623 Unemployment Insurance (State)	28,180	28,591		0	0	0	28,591
511626 Workers Comp	7,964	8,441		0	0	0	8,441
511627 Disability Insurance - Long-term	25,959	27,563		0	0	0	27,563
511628 PERS - OPSRP Employer rate	326,366	282,925		0	0	0	282,925
511629 PERS Bond	134,698	206,667		0	0	0	206,667
511630 PERS - 6% Pickup	159,743	187,729		0	0	0	167,729
511640 Health Insurance	819,180	951,882		0	0	0	951,882
511641 Dental Insurance	75,660	83,588		0	0	0	83,588
511642 Vision Insurance	15,000	20,700		0	0	0	20,700
511643 EE Assistance Pgmn - IBH	3,600	3,600		0	0	0	3,600
511644 Life Insurance	11,520	11,520		0	0	0	11,520
511645 Flexible Spending	720	708		0	0	0	708
511646 Disability Insurance - Short Term	1,440	1,440		0	0	0	1,440
511647 Defer. Comp Employer Contrib.	4,125	10,111		0	0	0	10,111
511648 Retiree Medical	125,456	138,248		0	0	0	138,248
511000 PERSONNEL SERVICES	4,619,413	4,972,319		0	0	0	4,972,319

Lane County, OR.
Department Roll Up Detail by Fund
Department Request For Fiscal Year 2009-2010

ASSESSMENT AND TAXATION	FY 08-09	FY 09-10	FY 08-10	FY 09-10	FY 09-10	FY 09-10
	Curr Rev'd Budget	Total Dept. Adjust. Base	Service Chg Pkgs	Fd Balance Adjmnts	Department Request	
310000 ASSESSMENT AND TAXATION						
124 General Fund						
TOTFTE TOTAL FTE	60	60	0	0	0	60
512111 Professional & Consulting	88,445	88,445	0	0	0	88,445
512116 Data Processing Services	20,000	0	0	0	0	0
512344 Telephone Services	29,960	29,960	0	0	0	29,960
512345 Purchased Insurance	13,878	16,925	0	0	0	16,925
512354 Maintenance of Equipment	4,800	4,800	0	0	0	4,800
512357 Maintenance Agreements	15,260	15,280	0	0	0	15,280
512531 Fleet Services Rentals	40,327	40,279	0	0	0	40,279
512536 Copier Charges	5,600	8,600	0	0	0	8,600
512537 Mail Room Charges	22,000	23,050	0	0	0	23,050
512552 Direct Information Services	736,184	865,034	0	0	0	865,034
512554 County Overhead Charges	492,882	470,415	0	0	0	470,415
512558 PC Replacement Services	37,860	39,090	0	0	0	39,090
512611 Office Supplies & Expense	40,440	40,440	0	0	0	40,440
512613 Membership/Professional Licenses	2,775	2,775	0	0	0	2,775
512614 Printing & Binding	55,500	55,500	0	0	0	55,500
512615 Advertising & Publicity	9,725	9,725	0	0	0	9,725
512616 Microfilm Imaging Services	3,000	3,000	0	0	0	3,000
512618 Postage	90,200	94,757	0	0	0	94,757
512621 DP Supplies And Access	15,800	15,800	0	0	0	15,800
512811 Business Expense & Travel	15,760	15,760	0	0	0	15,760
512816 Awards & Recognition	3,075	3,075	0	0	0	3,075
512821 Outside Education & Travel	37,200	37,200	0	0	0	37,200
512822 County Training Classes	4,900	4,900	0	0	0	4,900
512000 MATERIALS & SERVICES	1,785,571	1,884,730	0	0	0	1,884,730
522320 Improvements	42,029	0	0	0	0	0
522000 CAPITAL PROJECTS	42,029	0	0	0	0	0

Lane County, OR.

**Department Roll Up Detail by Fund
Department Request For Fiscal Year 2009-2010**

	FY 08-09 Curr Rev'd Budget	FY 09-10 Total Dept. Adjust. Base	FY 09-10 Service Chg Pkgs	FY 09-10 Fid Balance Adjmnts	FY 09-10 Department Request
ASSESSMENT AND TAXATION					
124 General Fund	<u>6,447,013</u>	<u>6,867,108</u>	<u>0</u>	<u>0</u>	<u>6,867,108</u>
500000 TOTAL EXPENDITURES					
Total General Fund	6,008,044	6,454,669	0	0	6,454,669
Total ASSESSMENT AND TAXATION					
Grand Total	6,008,044	6,454,669	0	0	6,454,669

Lane County, OR.
Allocated Position Summary Report
Board of Property Tax Appeals FY 0910
FY0910 032509 Post_COLA {SYS} -- Jul 2009 to Jun 2010

Employee	Ending Class Code & Name	Count	FTE	Salary	Suppl.	HEALTH	PENSION	LIFE	DISABL	Other	Statutory	Total
<u>COUNTY -- COUNTY ORGS</u>												
<u>5500000 -- MANAGEMENT SERVICES</u>												
5540140 -- Board Of Property Tax Appeals												
EXTRA HELP (BOPTA), Hoelne, R Marie Weathers-Pearson, Ida J	Y010 Extra Help N3016 Program Supervisor A005 Office Assistant 2	1	0.00	0	0	1,014	522	12	36	0	0	0
		1	0.05	2,952	111							
		1	0.30	11,717	0	5,870	1,773	60	132	0	275	4,922
		1	0.35	14,669	111	6,884	2,295	72	168	0	1,074	20,626
	Total Board Of Property Tax Appeals	3										
		3	0.35	14,669	111	6,884	2,295	72	168	0	1,349	25,548
	Total MANAGEMENT SERVICES	3										
		3	0.35	14,669	111	6,884	2,295	72	168	0	1,349	25,548
	Total COUNTY ORGS	3										
		3	0.35	14,669	111	6,884	2,295	72	168	0	1,349	25,548

Lane County, OR.
Organization Detail Budget Report by Fund
Department Request Budget for FY 09-10

	FY 07-08 Actuals	FY 08-09 Curr Rev'd Budget	FY 08-09 Yr-to-Date Actuals	FY 09-10		FY 09-10 Total Dept. Budget	Fd Balance Adjust. Base	FY 09-10		FY 09-10 Service Chg Pkgs	FY 09-10 Depart Request
				Initial Base	Adjust. Base			Fd Adjustmnts	Chg Pkgs		
Board Of Property Tax Appeals											
5540140 Board Of Property Tax Appeals											
124 General Fund											
511100 Permanent Operating Salaries	8,827	11,832	9,633	14,460	14,460					0	14,460
511300 Extra Help	1,764	3,000	594	0	0					0	0
511510 Reduction Unfunded Vac Liab	0	99	0	111	111					0	111
511621 Social Security Expense	653	1,119	632	900	900					0	900
511622 Medicare Insurance Expense	153	252	148	216	216					0	216
511623 Unemployment Insurance (State)	166	238	129	155	155					0	155
511626 Workers Comp	35	60	39	48	48					0	48
511627 Disability Insurance - Long-term	70	120	73	156	156					0	156
511628 PERS - OPSRP Employer rate	1,017	2,178	1,135	1,311	1,311					0	1,311
511629 PERS Bond	880	614	409	0	1,093					0	1,093
511630 PERS - 6% Pickup	530	1,071	578	879	879					0	879
511640 Health Insurance	2,566	4,091	3,114	5,532	5,532					0	5,532
511641 Dental Insurance	239	381	264	475	475					0	475
511642 Vision Insurance	47	72	69	119	119					0	119
511643 EE Assistance Pgm - IBH	13	12	14	24	24					0	24
511644 Life Insurance	27	60	30	72	72					0	72
511645 Flexible Spending	2	0	3	0	0					0	0
511646 Disability Insurance - Short Term	5	12	5	12	12					0	12
511647 Defer. Comp Employee Contrib.	14	24	34	72	72					0	72
511648 Retiree Medical	441	900	482	723	723					0	723
511000 PERSONNEL SERVICES	17,446	26,135	17,386	25,265	26,358					0	26,358
TOTFTE TOTAL FTE	0	0	0	0	0					0	0
512344 Telephone Services	706	700	340	0	0					0	700
512345 Purchased Insurance	104	81	54	0	0					0	68
512531 Fleet Services Rentals	119	250	120	0	150					0	150
512536 Copier Charges	289	400	476	0	700					0	700
512537 Mail Room Charges	286	700	113	0	700					0	700
512552 Direct/Information Services	4,575	728	460	0	763					0	763
512554 County Overhead Charges	10,283	11,318	7,545	0	10,685					0	10,685
512611 Office Supplies & Expense	257	300	16	0	300					0	300
512614 Printing & Binding	143	250	42	0	250					0	250
512615 Advertising & Publicity	870	1,500	1,006	0	1,400					0	1,400
512721 Special Supplies	0	0	0	0	0					0	0
512811 Business Expense & Travel	97	300	156	0	250					0	250

Lane County, OR.
Organization Detail Budget Report by Fund
Department Request Budget for FY 09-10

	Board Of Property Tax Appeals	FY 07-08	FY 08-09	FY 08-09	FY 09-10	FY 09-10	FY 09-10	FY 09-10
		Actuals	Curr Rev'd Budget	Yr-to-Date Actuals	Initial Base Budget	Total Dept. Adjust. Base	Fd Balance Adjustmnts	Service Chg Pkgs
5540140 Board Of Property Tax Appeals								
124 General Fund		10,869	10,798	3,697	0	16,000	0	0
512815 Committee Stipends & Expense		<u>28,598</u> <u>46,044</u>	<u>27,325</u> <u>53,460</u>	<u>14,025</u> <u>31,411</u>	<u>0</u> <u>25,265</u>	<u>31,966</u> <u>58,324</u>	<u>0</u> <u>0</u>	<u>0</u> <u>0</u>
512000 MATERIALS & SERVICES								31,966
500000 TOTAL EXPENDITURES								58,324
Total General Fund		46,044	53,460	31,411	25,265	58,324	0	0
Total Board Of Property Tax Appeals		46,044	53,460	31,411	25,265	58,324	0	0
Grand Total		46,044	53,460	31,411	25,265	58,324	0	0

Lane County, OR.

Allocated Position Summary Report**Property Management FY 0910****FY0910 032509 Post_COLA {SYS} -- Jul 2009 to Jun 2010**

Employee	Ending Class Code & Name	Count	FTE	Salary	Suppl.	HEALTH PENSION	LIFE	DISABL	Other	Statutory	Total
COUNTY -- COUNTY ORGS											
55000000 -- MANAGEMENT SERVICES											
5570260 -- Property Management											
<i>Banducci, Daniel B Turk, Jeffrey R</i>											
Banducci, Daniel B	N2034 Manager L018 Property Management Officer 2	1	0.05	3,912	372	1,032	726	12	48	0	367
Turk, Jeffrey R		1	1.00	55,277	2,120	20,444	8,626	192	599	12	5,018
	Total Property Management	2	1.05	59,189	2,492	21,476	9,352	204	647	12	5,385
	Total MANAGEMENT SERVICES	2	1.05	59,189	2,492	21,476	9,352	204	647	12	5,385
	Total COUNTY ORGS	2	1.05	59,189	2,492	21,476	9,352	204	647	12	5,385
											98,757
											92,288
											6,469
											98,757

10% = 4,100

Lane County, OR.
Organization Detail Budget Report by Fund
Department Request Budget for FY 09-10

	FY 07-08 Actuals	FY 08-09 Curr Rev'd Budget	FY 08-09 Yr-to-Date Actuals	FY 09-10		FY 09-10 Initial Base Budget	Total Dept. Adjust. Base	Fdt Balance Adjstmnts	Service Chg Pkgs	FY 09-10 Department Request
				Initial Base Budget	Total Dept. Adjust. Base					
5570270 Tax Foreclosed Property Sales										
268 SR SubFund Mgmt Services				83,671	160,000	37,338	160,000	135,000	0	0
446120 Land Sales	0	0	0	0	0	0	0	0	0	135,000
446550 Rent - Other Properties	2,450	0	0	0	0	0	0	0	0	0
451901 Misc - Federal Revenue	3,604	2,000	(168)	0	2,000	0	1,500	0	0	0
486100 Investment Earnings	104,386	17,126	17,126	0	0	52,244	0	0	0	1,500
496110 Fund Balance										52,244
400000 TOTAL RESOURCES	194,110	179,126	54,297			162,000	188,744		0	188,744
512111 Professional & Consulting	6,636	9,000	5,421	0	0	9,000	0	0	0	9,000
512211 Agency Payments	3,948	5,000	4,682	0	0	7,500	0	0	0	7,500
512341 Refuse & Garbage	0	300	0	0	300	0	0	0	0	300
512342 Spec Handling/Haz Waste Disp	0	2,000	0	0	2,000	1,500	0	0	0	1,500
512343 Light, Power & Water	0	1,290	0	0	1,290	500	0	0	0	500
512344 Telephone Services	636	750	197	0	0	750	0	0	0	750
512354 Maintenance of Equipment	0	200	0	0	200	0	0	0	0	200
512355 Maintenance of Structures	0	3,000	0	0	3,000	3,000	0	0	0	3,000
512356 Maintenance of Grounds	1,619	1,500	292	0	292	1,500	1,500	0	0	1,500
512357 Maintenance Agreements	0	0	0	0	0	0	0	0	0	0
512358 Operating Licenses & Permits	0	250	0	0	250	0	0	0	0	0
512362 External Equipment Rental	0	250	0	0	250	250	0	0	0	250
512531 Fleet Services Rentals	152	395	43	0	0	395	0	0	0	395
512536 Copier Charges	38	100	25	0	100	0	100	0	0	100
512637 Mail Room Charges	0	100	0	0	100	0	100	0	0	100
512652 Direct/Information Services	0	2,427	1,532	0	0	0	0	0	0	0
512654 County Overhead Charges	116,969	122,665	81,777	0	0	106,867	0	0	0	106,867
512858 PC Replacement Services	470	470	313	0	0	0	0	0	0	0
512611 Office Supplies & Expense	69	200	0	0	200	200	0	0	0	200
512613 Membership/Professional Licenses	125	300	246	0	300	300	0	0	0	300
512614 Printing & Binding	0	150	31	0	150	50	0	0	0	50
512615 Advertising & Publicity	86	2,000	2,686	0	2,000	1,000	0	0	0	1,000
512618 Postage	0	50	0	0	50	0	0	0	0	0
512731 Janitorial Supplies	270	300	319	0	300	500	0	0	0	500
512811 Business Expense & Travel	424	500	0	0	500	500	0	0	0	500
512821 Outside Education & Travel	448	500	0	0	500	250	0	0	0	250
512822 County Training Classes	0	250	0	0	250	150	0	0	0	150
512911 Miscellaneous Payments	62	0	77	0	77	0	0	0	0	0

Lane County, OR.

**Organization Detail Budget Report by Fund
Department Request Budget for FY 09-10**

		FY 07-08 Actuals	Curr Rev'd Budget	FY 08-09 Yr-to-Date Actuals	FY 08-09 Initial Base Budget	FY 09-10 Total Dept. Budget	FY 09-10 Fd Balance Adjust. Base	FY 09-10 Service Chg Pkgs	FY 09-10 Department Request
Tax Foreclosed Property Sales									
5570270 Tax Foreclosed Property Sales									
268 SR SubFund Mgmt Services		31	100	0	100	50	0	0	50
512913 Reimbursable Expenses		<u>131,984</u>	<u>154,047</u>	<u>97,640</u>	<u>14,090</u>	<u>135,362</u>	<u>0</u>	<u>0</u>	<u>135,362</u>
512000 MATERIALS & SERVICES		45,000	0	0	0	0	0	0	0
532120 Transfer To Special Rev. Funds		<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
530000 FISCAL TRANSACTIONS		0	25,079	0	0	53,382	0	0	53,382
991910 Operational Contingency		<u>0</u>	<u>25,079</u>	<u>0</u>	<u>0</u>	<u>53,382</u>	<u>0</u>	<u>0</u>	<u>53,382</u>
990000 TOTAL RESERVES & CONTINGEN		<u>176,984</u>	<u>179,126</u>	<u>97,640</u>	<u>14,090</u>	<u>188,744</u>	<u>0</u>	<u>0</u>	<u>188,744</u>
500000 TOTAL EXPENDITURES		(17,126)	0	43,343	(147,910)	0	0	0	-104,867
Total SR SubFund Mgmt Services		(17,126)	0	43,343	(147,910)	0	0	0	
Total Tax Foreclosed Property Sales		(17,126)	0	43,343	(147,910)	0	0	0	81,877
Grand Total		(17,126)	0	43,343	(147,910)	0	0	0	X,7

51,314

Public Works Est. 09-10 Costs for ORMAP

04/06/09

FY2010**DigitalMap Employees:**

Class#	Classif	Name	Sal,Ben,COLA	% Elig	Personnel	Subtotal	Total Cost
J013	Engineering Assoc	Hunter	85,687	25%	21,422		
J014	Sr Eng Assoc	Bates	103,150	50%	51,575		
J022	Eng Tech 1	Eastman	63,218	25%	15,805		
J022	Eng Tech 1	Worley	68,153	80%	54,522		
J023	Eng Tech 2	Makin	74,227	80%	59,382		
N4002	Prof/Tech Supervisor	Mladenich	124,367	20%	24,873		
	Subtotal	6 FTE's				227,579	
						0	
Y010	LCOG (0 FTE)					0	
						0	
						0	
	Personnel Total	6 FTE's		2.8 Eligible FTE's		227,579	

DigitalMap Materials & Services:

Vehicle	200
Furnishings	366
PCRF	1,349
Shop Exp (Lt, Pwr, Wtr, Janit, Telephone)	7,312
Risk Ins/Wkrs Comp	1,604
Purchased Ins	1,987
County Indirect	12,002
IS Direct	21,965
Office Supplies	765
DP Supplies	1,834
DP Eqpt	2,414
	51,797

Total	279,376
	-33967
Total for	245,409
Grant	