

W. 8.a.

MEMORANDUM

AGENDA DATE: April 27, 2011
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 2011-12**

I. MOTION

MOVE APPROVAL OF ORDER NO. 11-4-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 2011-12.

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 order to balance the state's 2009-11 biennial budget, the \$5 million state general fund contribution to CAFFA was eliminated.

In FY 2010-11, the CAFFA fund paid 22% of the statewide cost of the A&T system and counties paid 78%. 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.

B. Policy Issues

By applying for and accepting state grant funds through the County Assessor Function Funding 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 6.7858%. 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

Based on the state's economic forecast for the CAFFA fund, the FY 2011-12 grant is projected to cover about 22% percent of the certified, eligible Assessment and Taxation costs. The grant reimbursement was formerly treated as discretionary general fund revenue source and was not recorded within the A & T budget, but within the General Expense budget of the county. The Proposed Budget for FY 11-12 includes \$1.458 million for this grant revenue.

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, FY 2009-10 and FY 2010-11 budgets were status quo at the minimum staff level to meet DOR compliance.

The proposed budget for 2011-12 includes reductions of \$291,895 and 2.0 FTE as requested by the Acting County Administrator for her proposed budget. An additional \$42,821 was removed in mid-April, for anticipated additional savings and the grant was re-balanced. 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 5 of 5), the commercial/industrial compliance project, 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 2011-12 CAFFA Grant document as written. The total amount of budgeted expenditures being certified in the grant is \$6,811,274.

#2 – Amend the 2011-12 CAFFA Grant and direct A & T staff to further amend/reduce 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. The Board must give notice to the DOR by May 15, 2011 if any amendments will be made to the grant application.

#3 – Decline to participate in the 2011-12 CAFFA Grant and forgo the estimated \$1.458 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 2011-12 CAFFA Grant document by Monday, May 2, 2011. 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.

VI. FOLLOW-UP

By June 1, 2011, the DOR will approve or deny participation in the funding and provide an estimate of the county's grant distribution.

VII. ATTACHMENTS

Board Resolution and Order (Attachment A)
2011-12 CAFFA Grant Application – Forms 1 through 7 (Attachment B)
Assessment and Taxation Organizational Chart (Attachment C)
Assessment and Taxation Proposed Budget (Attachment D)
Board of Property Tax Appeals Proposed Budget (Attachment E)
Property Management (for tax foreclosed properties) Proposed Budget (Attachment F)
Public Works Estimation of 11-12 Costs for ORMAP project (Attachment G)

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 2011-12

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 \$6,811,274. 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 2011-12 for Lane County be completed on the necessary forms and be submitted to the Oregon Department of Revenue not later than May 2, 2011; 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.

Effective date: April ____, 2011.

APPROVED AS TO FORM
Date 4-14-2011 lane county

OFFICE OF LEGAL COUNSEL

Faye Stewart, Board Chair
Lane County Board of Commissioners



**Form 1
Grant Application Staffing**

2011-12

County <u>Lane</u>	<u>COLUMN 1</u> Approved FTE Current Year (2010-11)	<u>COLUMN 2</u> Budgeted FTE Coming Year (2011-12)	<u>COLUMN 3</u> 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	20.25	(1.00)
Total Assessment Administration	23.25	22.25	(1.00)
B. Valuation-Appraisal Staff			
Chief Appraisers/Appraiser Supervisor	2.00	2.00	0.00
Lead Appraisers	2.00	1.00	(1.00)
Residential Appraisers	9.00	9.00	0.00
Commercial/Industrial Appraisers	4.00	5.00	1.00
Farm/Forest/Rural Appraisers	2.00	2.00	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	0.00	0.00	0.00
Cartographers	5.00	4.00	(1.00)
GIS Specialist	1.00	1.00	0.00
Total Cartographic & GIS Staff	6.00	5.00	(1.00)
F. A&T Data Processing Staff			
	0.00	0.00	0.00
G. Total A&T Staffing (the sum of A-F above)			
	61.70	59.70	(2.00)



Form 2
Explanation of Staffing Issues

2011-12

County Lane

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. 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.

In order to meet the county's budget reduction instructions to close our general fund deficit, the following reductions in FTE were made:

1 FTE Office Assistant 2 in the Administration Division. This position will be vacant on July 1 due to retirement and will be eliminated. The duties are being divided between the Executive Assistant to the Assessor (also in Administration) and the Assessment Support Staff and Clerks in Property and Tax Management.

1 FTE Cartographer in the Property and Tax Management Division. The position being eliminated is a Cartographer who has been funded by the ORMAP Grant since 2004. ORMAP funding has been dramatically reduced over the past two years and only covers a small portion of the position's actual cost. The department can no longer backfill the lost grant funds with general funds and keep the position on staff given our current budget deficit. Work will be assumed by the remaining GIS/Cartographic staff and progress towards our ORMAP goals will be significantly slowed.

Change in Classification to achieve additional savings:

The department recently reclassified a vacant Property Appraiser 4 down to a Property Appraiser 3. The recruitment and hiring process is under way to fill the position.

pg. 2/-



**Form 3
General Comments**

2011-12

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.

The department has reduced its Materials and Services budget significantly to assist with necessary county wide reductions without eliminating additional FTE. One of the most significant areas is training. The department will be seeking more online and local training opportunities for the appraisal staff to save travel costs.

Other reductions include elimination of funds for appraisal/tax software enhancements, equipment maintenance agreements, printing and publication of materials, office supplies, etc. Every line item was reduced except for our fixed cost payments for county overhead and information services staff support.

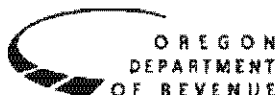
On Form 6, line 5 - We show a spike in activity due to the annexation of the entire city of Florence into the Siuslaw Valley Fire District which affected over 5,000 property tax accounts.



Form 4
Valuation-Appraisal Resources

2011-12

County <u>Lane</u>	Number of Accounts by Activity		Number of FTE by Activity	
	Actual 2010-11	Estimated 2011-12	Actual 2010-11	Estimated 2011-12
Activities				
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	3022	3000	7.60	7.60
Zone Changes	0	0	0.00	0.00
Subdivisions, Segregations, Consolidations	2534	1270	0.90	0.60
Omitted Properties	220	200	0.25	0.35
Special Assessment Qualification and Disqualification	351	425	1.60	1.70
Exemptions	309	300	0.25	0.25
Subtotal	6,436	5,195	10.80	10.50
2. Appeals and Assessor Review				
Assessor Review and Stipulations	4	10	0.50	0.50
BOPTA	1362	1342	2.20	2.50
Department of Revenue	5	5	0.25	0.25
Magistrate Division—Tax Court	129	130	1.35	1.50
Regular Division—Tax Court	2	10	0.30	0.25
Subtotal	1,522	1,497	4.60	5.00
3. Real Property Valuation				
Physical Reappraisal	3274	2000	1.80	1.50
Recalculation only—no appraisal review	148000	160000	0.50	0.50
Subtotal	151,274	162,000	2.40	2.00
4. Business Personal Property (returns mailed)	7744	7760	2.00	2.00
5. Ratio			1.40	1.40
6. Continuing Education			0.80	0.80
7. Other Valuation—Appraisal Activity			1.20	1.30
8. Total Valuation—Appraisal Staff (FTE)			23.00	23.00



**Form 5
Tax Collection/Distribution
Work Activity**

2011-12

County Lane

**Number of Accounts
by Activity**
Actual Estimated
2010-11 2011-12

1. Number of accounts requiring roll corrections		
Business Personal Property	200	200
Personal Property Manufactured Structures	150	125
Real Property	1000	1000
2. Number of accounts requiring a refund		
Business Personal Property	110	100
Personal Property Manufactured Structures	100	120
Real Property	1450	1400
3. Number of delinquent tax notices sent		
Business Personal Property	1300	1300
Personal Property Manufactured Structures	6400	6500
Real Property	11000	11000
4. Number of foreclosure accounts processed		
Real Property only	742	800
5. Number of accounts issued redemption notices		
Real Property only	60	60
6. Number of warrants	1603	1650
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	250	250
10. Number of accounts with an address change processed	5500	5500
11. How many second trimester statements do you mail?	22000	
12. How many third trimester statements do you mail?	20000	
13. Does the county contract for lock box service?	<input checked="" 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

2011-12

County Lane

Assessment and Administrative Support
Work Activity

	Numbers by Activity	
	Actual 2010-11	Estimated 2011-12
1. Number of Deeds Worked	13000	13500

Cartography Work Activity

	Numbers by Activity	
	Actual 2010-11	Estimated 2011-12
1. Number of new tax lots	550	600
2. Number of lot line adjustments	325	375
3. Number of consolidations	55	60
4. Number of new maps	2	2
5. Number of tax code boundary changes	5740	50

g. 6/7



Form 7 Summary of Expenses

2011-12
revised 4.19.11

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	1688380	1967438	22683	841160	560018	0	\$4,897,659
2. Materials & Services	286757	136649	22522	108497	59120	818029	\$1,432,574
3. Transportation	8640	41520	200	0	0	0	\$48,260
4. Total Current Operating Expenses (Total Direct Expenses)	\$1,979,657	\$2,185,607	\$45,405	\$749,657	\$619,138	\$819,029	\$6,376,493

* Include ORMAP-approved grant funding

Indirect Expenses

5. Total Direct Expenses (line 4)	\$6,376,493
6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box.	0.00000
Total Indirect Expenses (line 5 × 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	0.06785
Total Indirect Expenses (line 6A × the direct expense amount for the category/categories that your certificate allows)	\$0
7. Total indirect Expenses	\$0

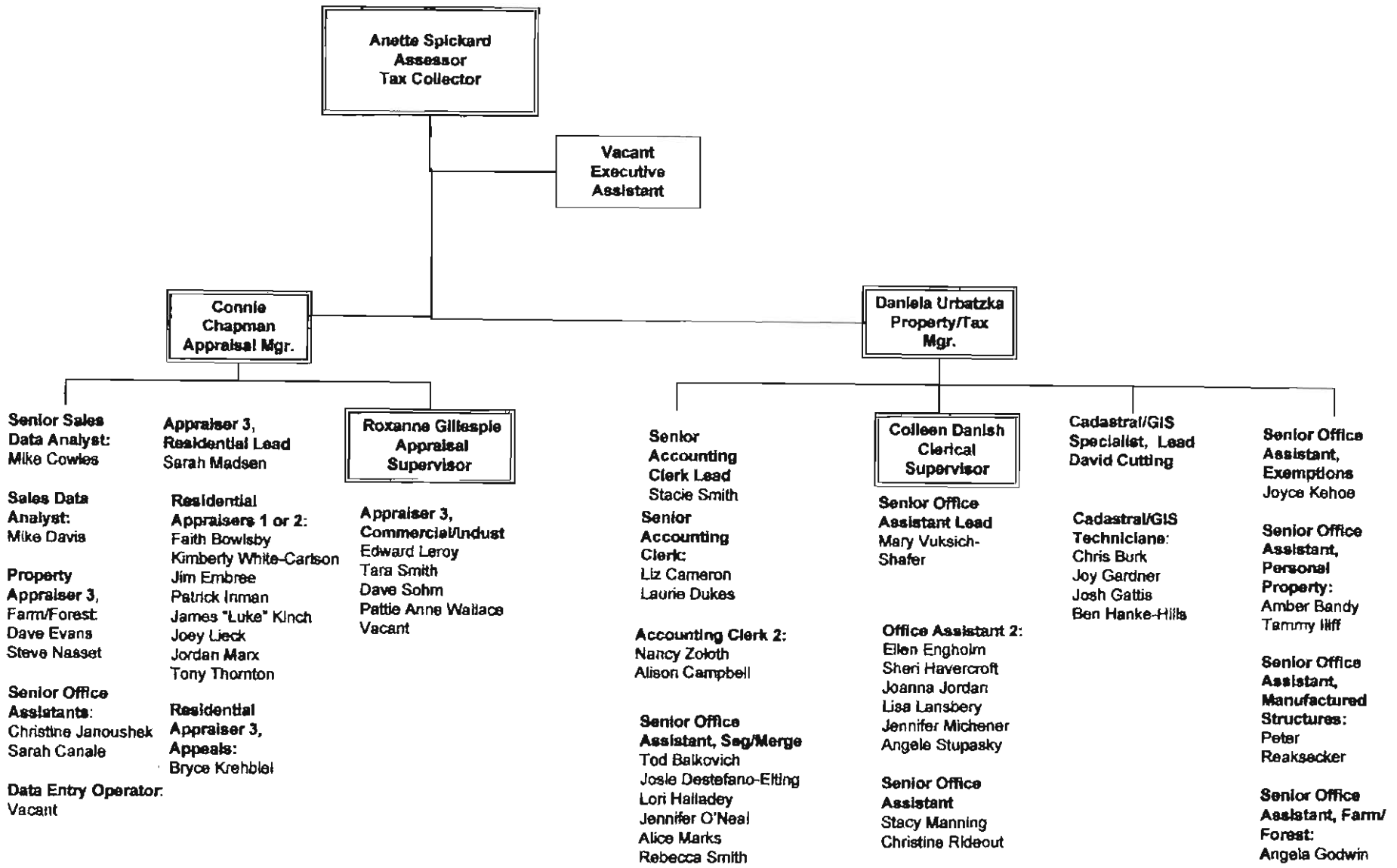
Capital Outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	A&T Data Processing	Total Capital Outlay 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)							\$6,376,493
10. Direct and indirect expenses × 0.06							\$382,710
11. The greater of line 10 or \$50,000							\$382,710
12. Capital outlay (the lesser of line 8 or line 11)							\$0
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$6,376,493

Attachment B

09.7/7

Attachment C



Lane County Assessment and Taxation
2011 CAFFA Grant



Name: 05 REPORT - BY CAO Proposed Budget Organization Name: ASSESSMENT AND TAXATION					
Code: 05BYCAOPROSDBDGT					
Organization: 3100000					
Fund Name: ALL COUNTY FUNDS					
Fund: COUNTY					
FY 11-12 Department Request	County Adm FY 11-12 Base Adjustments	FY 11-12 CAO Balancing Adjustments	FY 11-12 Final Adjustments	FY 11-12 Proposed Budget	
416800 - Tax Penalties	250000.00	0.00	0.00	0.00	250000.00
436521 - Foreclosure Penalty	25000.00	0.00	0.00	0.00	25000.00
436522 - Late Filing Penalties	20000.00	0.00	0.00	0.00	20000.00
446190 - Miscellaneous Sales	11500.00	0.00	0.00	0.00	11500.00
454210 - Department of Revenue	1834871.00	-336,108	0.00	0.00	1498763.00
454211 - DCBS Fee Revenue	30000.00	0.00	0.00	0.00	30000.00
454212 - DCBS Misc Revenue	4000.00	0.00	0.00	0.00	4000.00
466910 - Miscellaneous Svc Charges	1500.00	0.00	0.00	0.00	1500.00
400000 - TOTAL RESOURCES	2176871.00	-336,108	0.00	0.00	1840763.00
511100 - Permanent Operating Salaries	2667776.00	0.00	0.00	0.00	2667776.00
511300 - Extra Help	50004.00	0.00	0.00	0.00	50004.00
511400 - Overtime	20628.00	0.00	0.00	0.00	20628.00
511510 - Reduction Unfunded Vac Liab	40043.00	0.00	-40,043	0.00	0.00
511520 - Compensatory Time	6000.00	0.00	0.00	0.00	6000.00
511610 - Risk Management Benefits	5053.00	0.00	0.00	0.00	5053.00
511621 - Social Security Expense	169875.00	0.00	718.00	0.00	170593.00
511622 - Medicare Insurance Expense	39665.00	0.00	162.00	0.00	39827.00
511623 - Unemployment Insurance (State)	27684.00	0.00	4.00	0.00	27688.00
511626 - Workers Comp	8204.00	0.00	42.00	0.00	8246.00
511627 - Disability Insurance - Long-term	21502.00	0.00	95.00	0.00	21597.00
511628 - PERS - OPSRP Employer rate	283882.00	0.00	1284.00	0.00	285166.00
511629 - PERS Bond	150395.00	0.00	0.00	-2,203	148192.00

Attachment D

511630 - PERS - 6% Pickup	160972.00	0.00	685.00	0.00	161657.00
511640 - Health Insurance	899652.00	0.00	0.00	0.00	899652.00
511641 - Dental Insurance	75552.00	0.00	0.00	0.00	75552.00
511642 - Vision Insurance	20184.00	0.00	0.00	0.00	20184.00
511643 - EE Assistance Pgm - IBH	3480.00	0.00	0.00	0.00	3480.00
511644 - Life Insurance	11136.00	0.00	0.00	0.00	11136.00
511645 - Flexible Spending	696.00	0.00	0.00	0.00	696.00
511646 - Disability Insurance - Short Term	1392.00	0.00	0.00	0.00	1392.00
511647 - Defer. Comp Employer Contrib.	10163.00	0.00	144.00	0.00	10307.00
511648 - Retiree Medical	137009.00	0.00	0.00	0.00	137009.00
TOTPS - Total Personal Services	4810947.00	0.00	-36,909	-2,203	4771835.00
TOTFTE - TOTAL FTE	58.00	0.00	0.00	0.00	58.00
512111 - Professional & Consulting	64945.00	0.00	0.00	0.00	64945.00
512344 - Telephone Services	21240.00	0.00	0.00	0.00	21240.00
512345 - Purchased Insurance	21505.00	0.00	0.00	0.00	21505.00
512354 - Maintenance of Equipment	1500.00	0.00	0.00	0.00	1500.00
512357 - Maintenance Agreements	15000.00	0.00	0.00	0.00	15000.00
512531 - Fleet Services Rentals	41520.00	0.00	0.00	0.00	41520.00
512535 - Copier Charges	6300.00	0.00	0.00	0.00	6300.00
512537 - Mail Room Charges	25000.00	0.00	0.00	0.00	25000.00
512552 - Direct/Information Services	806047.00	0.00	0.00	0.00	806047.00
512554 - County Indirect Charges	490751.00	0.00	0.00	0.00	490751.00
512558 - PC Replacement Services	39325.00	0.00	0.00	0.00	39325.00
512611 - Office Supplies & Expense	30000.00	0.00	0.00	0.00	30000.00
512613 - Membrshp/Professional Licenses	2600.00	0.00	0.00	0.00	2600.00
512614 - Printing & Binding	38500.00	0.00	0.00	0.00	38500.00
512615 - Advertising & Publicity	2500.00	0.00	0.00	0.00	2500.00
512616 - Microfilm Imaging Services	7000.00	0.00	0.00	0.00	7000.00
512618 - Postage	95257.00	0.00	0.00	0.00	95257.00
512621 - DP Supplies And Access	10800.00	0.00	0.00	0.00	10800.00
512611 - Business Expense & Travel	15000.00	0.00	0.00	0.00	15000.00
512616 - Awards & Recognition	850.00	0.00	0.00	0.00	850.00
512621 - Outside Education & Travel	20400.00	0.00	0.00	0.00	20400.00
512622 - County Training Classes	3300.00	0.00	0.00	0.00	3300.00
TOTMS - Total Materials & Services	1759340.00	0.00	0.00	0.00	1759340.00

500000 - TOTAL EXPENDITURES	6570287.00	0.00	-36,909	-2,203	6531175.00
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Code: 04BYDEPTREQBUDGET
 Organization: 5540140

Name: 04 REPORT - BY Department Request Budget
 Organization Name: Board Of Property Tax Appeals

Fund: 124

Fund Name: General Fund

	FY 09-10 Actuals	FY 10-11 Curr Rev'd Budget	FY 10-11 Yr-to-Date Actuals	FY 11-12 Total Dept Adjusted Base	FY 11-12 Service Chg Pkgs	FY 11-12 Department Request
454210 - Department of Revenue	0.00	0.00	0.00	11126.00	0.00	11126.00
400000 - TOTAL RESOURCES	0.00	0.00	0.00	11126.00	0.00	11126.00
511100 - Permanent Operating Salaries	0.00	0.00	0.00	15876.00	0.00	15876.00
511300 - Extra Help	0.00	0.00	0.00	2496.00	0.00	2496.00
511400 - Overtime	0.00	0.00	0.00	600.00	0.00	600.00
511621 - Social Security Expense	0.00	0.00	0.00	1179.00	0.00	1179.00
511622 - Medicare Insurance Expense	0.00	0.00	0.00	276.00	0.00	276.00
511623 - Unemployment Insurance (State)	0.00	0.00	0.00	207.00	0.00	207.00
511626 - Workers Comp	0.00	0.00	0.00	60.00	0.00	60.00
511627 - Disability Insurance - Long-term	0.00	0.00	0.00	132.00	0.00	132.00
511628 - PERS - OPSRP Employer rate	0.00	0.00	0.00	1923.00	0.00	1923.00
511629 - PERS Bond	0.00	0.00	0.00	906.00	0.00	906.00
511630 - PERS - 6% Pickup	0.00	0.00	0.00	988.00	0.00	988.00
511640 - Health Insurance	0.00	0.00	0.00	5628.00	0.00	5628.00
511641 - Dental Insurance	0.00	0.00	0.00	444.00	0.00	444.00
511642 - Vision Insurance	0.00	0.00	0.00	120.00	0.00	120.00
511643 - EE Assistance Pgm - IBH	0.00	0.00	0.00	24.00	0.00	24.00
511644 - Life Insurance	0.00	0.00	0.00	72.00	0.00	72.00
511646 - Disability Insurance - Short Term	0.00	0.00	0.00	12.00	0.00	12.00
511647 - Defer. Comp Employer Contrib.	0.00	0.00	0.00	84.00	0.00	84.00
511648 - Retirees Medical	0.00	0.00	0.00	828.00	0.00	828.00
TOTPS - Total Personal Services	0.00	0.00	0.00	31855.00	0.00	31855.00
TOTFTE - TOTAL FTE	0.00	0.00	0.00	0.30	0.00	0.30
512344 - Telephone Services	0.00	0.00	0.00	600.00	0.00	600.00
512345 - Purchased Insurance	0.00	0.00	0.00	119.00	0.00	119.00
512531 - Fleet Services Rentals	0.00	0.00	0.00	150.00	0.00	150.00
512536 - Copier Charges	0.00	0.00	0.00	700.00	0.00	700.00

ATTACHMENT E

512537 - Mail Room Charges	0.00	0.00	0.00	500.00	0.00	500.00
512552 - Direct/Information Services	0.00	0.00	0.00	5453.00	0.00	5453.00
512554 - County Indirect Charges	0.00	0.00	0.00	11718.00	0.00	11718.00
512611 - Office Supplies & Expense	0.00	0.00	0.00	200.00	0.00	200.00
512614 - Printing & Binding	0.00	0.00	0.00	200.00	0.00	200.00
512615 - Advertising & Publicity	0.00	0.00	0.00	1100.00	0.00	1100.00
512811 - Business Expense & Travel	0.00	0.00	0.00	200.00	0.00	200.00
512815 - Committee Stipends & Expense	0.00	0.00	0.00	13500.00	0.00	13500.00
TOTMS - Total Materials & Services	0.00	0.00	0.00	34440.00	0.00	34440.00
500000 - TOTAL EXPENDITURES	0.00	0.00	0.00	66295.00	0.00	66295.00

CAPPA Calculations include: 25% of Office Asst.
5% of Program Sup.

Total M&S - County Indirect and Transportation

Code: 05BYCAOPROSDBDGT Organization: 5570270 Fund: 268	Name: 05 REPORT - BY CAO Proposed Organization Name: Tax Forclosed Property Sales Fund Name: SR SubFund Mgmt							
	FY 11-12				County Adm	County Adm	FY 11-12	FY 11-12
	Department				FY 11-12 Base	Svc Decision	Final	Proposed
	Request				Adjustments	Packages	Adjustments	Budget
498120 - Land Sales	135000.00	0.00	0.00	0.00	135000.00			
446580 - Rent - Other Properties	1000.00	0.00	0.00	0.00	1000.00			
464210 - Department of Revenue	27604.00	0.00	0.00	0.00	27604.00			
486100 - Investment Earnings	250.00	0.00	0.00	0.00	250.00			
498110 - Fund Balance	4456.00	0.00	0.00	0.00	4456.00			
400000 - TOTAL RESOURCES	168310.00	0.00	0.00	0.00	168310.00			
512111 - Professional & Consulting	4000.00	0.00	0.00	0.00	4000.00			
512211 - Agency Payments	4000.00	0.00	0.00	0.00	4000.00			
512341 - Refuse & Garbage	800.00	0.00	0.00	0.00	800.00			
512342 - Spec Handling/Haz Waste Disp	500.00	0.00	0.00	0.00	500.00			
512343 - Light, Power & Water	500.00	0.00	0.00	0.00	500.00			
512344 - Telephone Services	1350.00	0.00	0.00	0.00	1350.00			
512364 - Maintenance of Equipment	200.00	0.00	0.00	0.00	200.00			
512365 - Maintenance of Structures	3200.00	0.00	0.00	0.00	3200.00			
512366 - Maintenance of Grounds	3000.00	0.00	0.00	0.00	3000.00			
512368 - Operating Licenses & Permits	150.00	0.00	0.00	0.00	150.00			
512362 - External Equipment Rental	250.00	0.00	0.00	0.00	250.00			
512531 - Fleet Services Rentals	300.00	0.00	0.00	0.00	300.00			
512536 - Copier Charges	100.00	0.00	0.00	0.00	100.00			
512537 - Mail Room Charges	100.00	0.00	0.00	0.00	100.00			
512554 - County Indirect Charges	116699.00	0.00	0.00	0.00	116699.00			
512611 - Office Supplies & Expense	200.00	0.00	0.00	0.00	200.00			
512613 - Membership/Professional Licenses	300.00	0.00	0.00	0.00	300.00			
512614 - Printing & Binding	50.00	0.00	0.00	0.00	50.00			

Attachment F

512616 - Advertising & Publicity	4000.00	0.00	0.00	0.00	4000.00
512731 - Janitorial Supplies	200.00	0.00	0.00	0.00	200.00
512811 - Business Expense & Travel	500.00	0.00	0.00	0.00	500.00
512822 - County Training Classes	100.00	0.00	0.00	0.00	100.00
512911 - Miscellaneous Payments	157.00	0.00	0.00	0.00	157.00
512913 - Reimbursable Expenses	50.00	0.00	0.00	0.00	50.00
TOTMS - Total Materials & Services	140706.00	0.00	0.00	0.00	140706.00
532110 - Transfer To General Fund (100)	0.00	27604.00	0.00	0.00	27604.00
500000 - TOTAL EXPENDITURES	140706.00	27604.00	0.00	0.00	168310.00

CAPFA Calculations include: 70% of Property Mgmt. officer
M & S Allowable charges - County Indirect
P&C, Agency Pymts.

		04/19/11					FY2012
DigitalMap Employees:							
Class#	Classif	Name	Sal,Ben,COLA	% Elig	Personnel	Subtotal	Total Cost
N4305	Engineering Analyst	Hunter	108,322	25%	27,081		
			105,850	25%	26,463	(618)	
N4311	Technical Specialist	Worley	79,971	75%	59,978		
N4311	Technical Specialist	Makin	89,120	75%	66,840		
N4002	Prof/Tech Supervisor	Crane	115,230	10%	11,523		
	Subtotal	4 FTE's				164,804	
	LCOG (0 FTE)		0		0		
Y010	520 Extra Help	Bates	18,612	15%	2,792		
						2,792	
	Personnel Total	4 FTE's		2.1	Eligible FTE's		167,596
DigitalMap Materials & Services:							
	Vehicle				100		
	Furnishings				242		
	PCRF				1,220		
	Shop Exp (Lt, Pwr, Wtr, Janit, Telephone)				4,422		
	Risk Ins/Wkrs Comp				1,242		
	Purchased Ins				1,210		
	County Indirect				12,261		
	IS Direct				12,982		
	Office Supplies				69		
	DP Supplies				231		
	DP Eqpt				206		
							34,185
						Total	201,781
			TOTAL	176,538	minus overhead and IS		