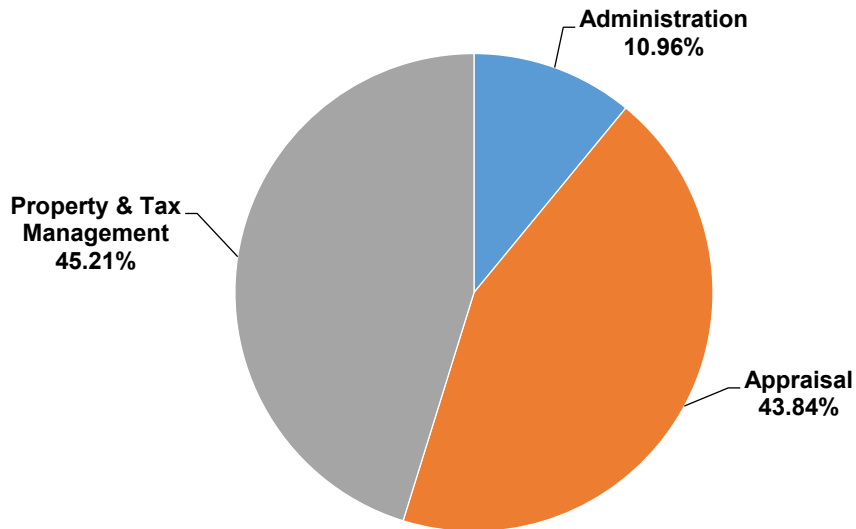


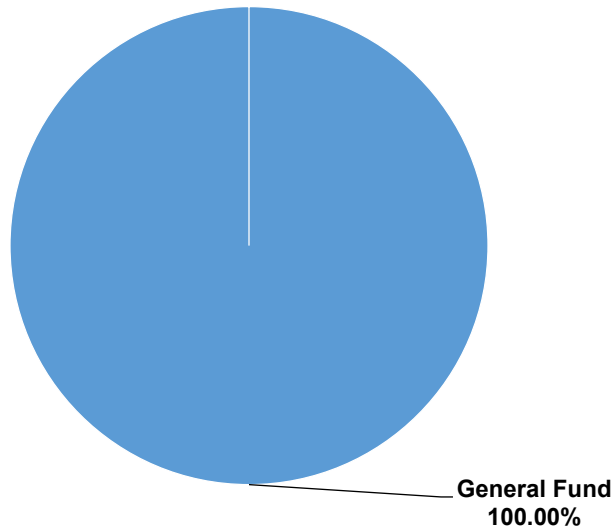
Department of Assessment and Taxation

FY 21-22 Proposed Expenditures: \$7,373,982

FY 21-22 Expenditures by Division



FY 21-22 Expenditures by Fund



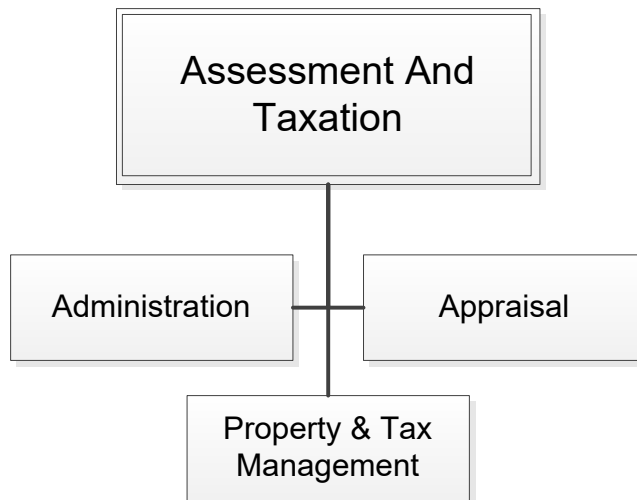
Michael Cowles
Assessor
541-682-6798

Assessment and Taxation

Department Purpose & Overview

Assessment and Taxation (A&T) contains three divisions: Administration, Property Tax Management (PTM) and Appraisal.

The purpose of Assessment and Taxation (A&T) is to appraise property, to calculate, collect and distribute taxes and to provide related information to the public, in a manner that merits the highest degree of confidence in Assessment and Taxation's integrity, efficiency and fairness. We are a broad service organization, mandated by the Oregon Constitution and Oregon law, which collects revenue for 85 local governments, schools and special districts that provide essential public services for the citizens of Lane County.



Assessment and Taxation

Department Goals & Strategic Planning

A&T supports Lane County’s strategic priorities of robust infrastructure, our people and partnerships, having a safe and healthy county and ensuring Assessment & Taxation has vibrant communities by the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 85 taxing jurisdictions we support.

In order to carry out the department’s principal objective, A&T recently adopted a 2021-26 departmental strategic plan. The new strategic plan focuses on the following five areas:

- Accuracy of Property Data
- Communication
- Documentation
- Mental Health and Wellness
- Technology

Performance Measures			FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Projected	FY 21-22 Proposed
Dept Goal		Paperless property tax statement enrollment	0	0	700	1750
Dept Goal		Number of reappraisal accounts	3,530	4,035	2,546	0
Dept Goal		Number of property records accounts sketched	500	1,184	3,791	3,000

Notes: Paperless billing option started fiscal year 2020-2021, due to COVID - no reappraisals in fiscal year 2020-2021, sketching as of 3/30/2021 at 1,560.

Partnerships

Partnerships includes a continued strong working relationship with the Lane Council of Government (LCOG) and local taxing districts, strong relationships with common A&T software counties, continued involvement with the Oregon State Association of County Assessors (OSACA) and Oregon Association of County Tax Collectors (OACTC)

Assessment and Taxation

DEPARTMENT FINANCIAL SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	371,056	409,145	330,000	400,000	70,000	21.21%
Fines, Forfeitures, Penalties	78,313	134,462	90,000	90,000	0	0.00%
Property And Rentals	11,944	11,403	6,510	8,550	2,040	31.34%
Fees And Charges	30,316	51,750	23,000	23,000	0	0.00%
Fund Transfers	350,000	0	0	16,955	16,955	100.00%
TOTAL RESOURCES	2,224,862	1,848,162	1,437,170	1,673,107	235,937	16.42%
EXPENDITURES:						
Personnel Services	4,358,530	4,598,887	5,033,790	5,302,912	269,122	5.35%
Materials & Services	1,793,248	1,982,735	1,823,580	1,926,875	103,295	5.66%
Capital Expenses	38,888	43,951	0	144,195	144,195	100.00%
TOTAL EXPENDITURES	6,190,666	6,625,574	6,857,370	7,373,982	516,612	7.53%

EXPENDITURES BY FUND						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	6,190,666	6,625,574	6,857,370	7,373,982	516,612	7.53%
TOTAL	6,190,666	6,625,574	6,857,370	7,373,982	516,612	7.53%

DEPARTMENT FINANCIAL SUMMARY BY DIVISION						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
DIVISIONS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Administration	388,585	494,674	670,107	840,919	170,812	25.49%
Appraisal	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%
Property & Tax Management	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%
TOTAL EXPENDITURES	6,190,666	6,625,574	6,857,370	7,373,982	516,612	7.53%

FTE SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	49.00	49.00	50.00	50.00	0.00	0.00%

Assessment and Taxation

DEPARTMENT POSITION LISTING

Administration

1.00 Administrative Support Spec
1.00 Assessment & Taxation Director
1.00 Management Analyst
1.00 Sr. Manager

4.00 Division FTE Total

Appraisal

1.00 Manager
1.00 Prof/Tech Supervisor
9.00 Property Appraiser 2
8.00 Property Appraiser 3
2.00 Sales Data Analyst

21.00 Division FTE Total

Property & Tax Management

6.00 Accounting Clerk, Sr
15.00 Assessment & Taxation Spec
2.00 Cartographer/GIS Specialist
1.00 Prof/Tech Supervisor
1.00 Sr. Manager

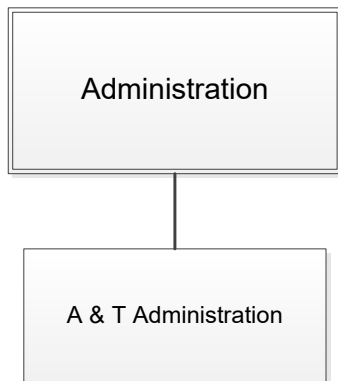
25.00 Division FTE Total

50.00 Department FTE Total

Assessment and Taxation: Administration

Division Purpose Statement

Administration oversees and directs the planning and organization of the department as mandated by Oregon law, the Lane County Strategic Plan, and departmental mission, vision, values, and goals.



Division Locator

Assessment and Taxation

Administration ◀
Appraisal
Property and Tax Management

Assessment and Taxation: Administration

DIVISION FINANCIAL SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	86	0	510	510	0	0.00%
Fund Transfers	350,000	0	0	16,955	16,955	100.00%
TOTAL RESOURCES	1,733,289	1,241,402	988,170	1,152,067	163,897	16.59%
EXPENDITURES:						
Personnel Services	285,392	337,140	500,017	589,600	89,583	17.92%
Materials & Services	103,192	151,758	170,090	234,364	64,274	37.79%
Capital Expenses	0	5,776	0	16,955	16,955	100.00%
TOTAL EXPENDITURES	388,585	494,674	670,107	840,919	170,812	25.49%

EXPENDITURES BY FUND						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	388,585	494,674	670,107	840,919	170,812	25.49%
TOTAL	388,585	494,674	670,107	840,919	170,812	25.49%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
PROGRAMS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
A & T Administration	388,585	494,674	670,107	840,919	170,812	25.49%
TOTAL EXPENDITURES	388,585	494,674	670,107	840,919	170,812	25.49%

FTE SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	2.00	2.00	4.00	4.00	0.00	0.00%

Assessment and Taxation: Administration

Division Overview

The Administration Division provides planning, goals, direction, coordination and operational oversight to Assessment and Taxation (A&T). Administration is responsible for assisting the managers and employees of the department through budgetary, personnel and general office support.

The Administration Division includes four positions: the Assessor/Tax Collector, also known as the Director of A&T, Deputy Assessor, Management Analyst and one Executive Assistant. The Assessor/Tax Collector is an elected position. The Assessor's 4-year term of office ends January 2, 2023.

Division Goals & Strategic Planning

A&T Administration supports Lane County's strategic priorities of Robust Infrastructure, having a Safe, Healthy County and ensuring we have Vibrant Communities by administering the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 85 taxing jurisdictions we support.

Major Accomplishments & Achievements in FY 20-21

- A&T has been very efficient with use of general fund resources and continually looks for new ways to increase productivity, and quality.
- A&T continues to work with Technology Services to improve the A&T website features.
- Department recruitment/retention has been level over the past year and within normal historical standards. Succession planning is continually being reviewed for all levels of staffing in A&T.
- A&T continually evaluates information provided on our public facing website to ensure taxpayers have resources that are beneficial to their needs. Over the years, website usage is up and phone calls/counter visits are down. This trend is both beneficial to A&T staffing resources and our customers.

FY 20-21 Current Year Impacts of COVID-19 Pandemic and/or Holiday Farm Fire

- The Holiday Farm Fire increased the workload for the entire department. Proposed legislation may cause us to have to review and re-issue refunds to those affected.
- As COVID subsides, we will plan the reentry of A&T staff currently working remotely to the physical office space at the Public Service Building (PSB). COVID has prompted many questions regarding revenue for the FY 21-22 and beyond. We are currently analyzing sales data to determine if any COVID related property tax value adjustments will be needed. We expect a significant increase in appeals for the 1/1/2021 assessment date.

Anticipated Service & Budget Changes for FY 21-22

- Estimated County Assessment Function Funding Assistance Program (CAFFA) funds for FY 21-22 is expected to be slightly lower than the amounts received in FY 20-21. For budgeting purposes, A&T used a 15.5% reimbursement rate. Fund reimbursement for the past few years has typically been in the 16% range of A&T expenditures.
- As the Assessor will be retiring at the end of this current term, a limited duration (2 year) Deputy Assessor position has been added in the current FY 20-21 budget year. The new Deputy Assessor will be starting on April 5, 2021. The Deputy Assessor position will greatly assist with A&T's transition to a new Assessor. Having this position on staff while seasoned resources are available will ensure continuity of services to Lane County and the taxing districts Lane County serves.

Assessment and Taxation: Administration

Future Service Challenges & Planning Efforts

- COVID-19 will have a continued impact on A&T business processes, customer service, collections and staffing resources. We are making service and business process adjustments as needed.
- Proposed FY 21-22 legislation may significantly increase our current workload. We have been active with OSACA and the DOR to monitor proposed legislation.
- A&T has submitted our base budget holding service levels even with the prior fiscal year. As the FY 21-22 budget currently stands, A&T continue to barely meet minimum statutory requirements and staffing in Appraisal is far from the optimal level. Legislative, regulatory and/or market condition changes could easily cause our department to fail to meet these requirements. The FY 21-22 includes funding for the “Mobile Assessor” project, which will help increase productivity and increased reappraisal efforts.
- An analysis to determine optimal staffing levels for A&T confirms current staffing is inadequate. Lane County currently spends one of the lowest amounts per account for assessment and tax collection as compared to the other 35 Oregon counties. The Oregon Department of Revenue (DOR) “suggested” staffing level for Lane County A&T is 72 FTE. A&T current staffing is 50 FTE.
- There is a structural issue related to the funding of the administration of the statewide property tax system. The County Assessment Function Funding Assistance (CAFFA) program provides a supplemental funding source for Assessment and Taxation (A&T) functions for both county assessors and the Property Tax Division (PTD) at the Department of Revenue (DOR). CAFFA revenues have failed to keep pace with inflationary increases in expenses, resulting in counties having to cover an increasing share of A&T costs. OSACA is actively involved with proposed legislation to improve A&T funding.
- Additional concerns include staff depth and institutional knowledge, outdated assessment records, Technology Services (TS) support, A&T’s aging computer software, retirement of the current Assessor, and potential legislative changes. We have submitted the computer software replacement in the pre-planning phases of current capital improvement plan. We are planning for retirements with the resources that we currently have.

Capital Projects – Planned and Known Needs

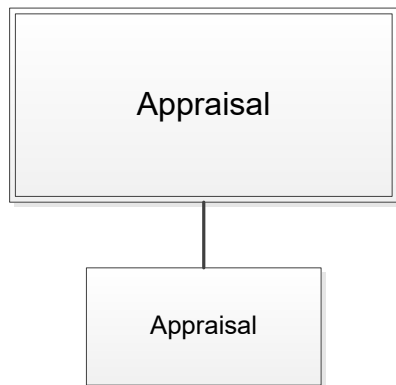
The 2018 sale of the Thomson Reuter’s property tax assessment division (including our ProVal and Ascend software systems) to Harris Software has caused us to closely evaluate our future software replacement options.

The replacement of the A&T computer system is in the current CIP as a preplanning item as funding has not yet be fully identified for this major project. The conversion date is fluid depending on funding, evolving needs and software provider’s schedules.

Assessment and Taxation: Appraisal Division

Division Purpose Statement

Ensure that all residential, commercial, and industrial property is assessed at 100 percent of its real market value.



Division Locator

Assessment and Taxation

Administration

Appraisal ◀

Property and Tax Management

Assessment and Taxation: Appraisal Division

DIVISION FINANCIAL SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	3,060	2,890	0	2,040	2,040	100.00%
Fees And Charges	0	12	0	0	0	0.00%
TOTAL RESOURCES	3,060	2,902	0	2,040	2,040	100.00%
EXPENDITURES:						
Personnel Services	1,843,290	1,945,894	2,175,223	2,282,445	107,222	4.93%
Materials & Services	720,055	723,708	711,318	808,784	97,466	13.70%
Capital Expenses	38,888	0	0	127,240	127,240	100.00%
TOTAL EXPENDITURES	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%

EXPENDITURES BY FUND						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%
TOTAL	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
PROGRAMS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Appraisal	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%
TOTAL EXPENDITURES	2,602,233	2,669,602	2,886,541	3,218,469	331,928	11.50%

FTE SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	21.00	21.00	21.00	21.00	0.00	0.00%

Assessment and Taxation: Appraisal Division

Division Overview

The purpose of the Appraisal Division is to ensure that all property is valued and assessed at 100 percent of its real market value as of January 1st each year using standard methods and procedures for mass appraising property, accurately calculating maximum assessed value, special use assessments, and determining market adjustments to be reported annually in the ratio report.

Division Goals & Strategic Planning

The Appraisal Division is responsible for valuing all properties at 100% of its real market value as of January 1st each year. This begins with maintaining accurate property characteristics and processing changes yearly. Properties are inspected to collect data based on permits, sales, callbacks, requested reviews, changed properties (such as divisions and lot line adjustments), appeals, special use, deferrals, exemptions and general reappraisal. Valuations are completed for property changes measuring new construction, and other exception value by which maximum assessed and specially assessed values can be calculated.

Sales and other data must be analyzed to adjust all properties to 100% of real market value. Additionally, the appraisal division prepares and presents valuations at the Board of Property Tax Appeals (BoPTA), Department of Revenue (DOR) supervisory appeals, Magistrate & Regular Division of the Oregon Tax Court. Valuation is the foundation in which property tax is calculated. Ensuring property tax revenues are billed and collected timely for use by the 85 taxing districts supports Lane County's core values and mission.

Major Accomplishments & Achievements in FY 20-21

- Achieved 100% of Real Market Value (RMV) for all property in Lane County as reported in the Ratio Report filed with the DOR July 31, 2020.
- Ensured that all appropriate properties were inspected and appraised, all data was recorded in the appraisal system; all new construction, exception, and maximum assessed values were calculated in compliance with Measure 50.
- Created valuation model for multi-family properties. Valuations will conclude the reappraisal of Eugene multi-family properties.
- Audited 296 new personal property account filings.
- Valued 2,300 tax accounts with property changes (plats, divisions, lot line adjustments, etc.).

FY 20-21 Current Year Impacts of COVID-19 Pandemic and/or Holiday Farm Fire

- COVID restrictions have limited our ability to conduct site inspections. Permit inspections are the priority. We expect limited, if any, reappraisal work.
- Have resorted at times to 'busy work' for staff working from home.
- The Holiday Farm Fire increased the workload in appraisal. Value estimates are calculated for the proration of property taxes, removal of destroyed buildings from the record, maximum assessed value adjustments, as well as increased site inspections of properties known to be affected.

Anticipated Service & Budget Changes for FY 21-22

- We hope to have all staff back working in the office by the beginning of the fiscal year.
- An increase in appeals of commercial properties is anticipated in the coming year(s) due to COVID-19 impacts to those properties.
- The 2021 legislative session has the possibility of creating / changing work for our department.

Assessment and Taxation: Appraisal Division

- The purchase of the Mobile Assessor software has been approved. Staff resources will be allocated to testing and implementation.

Future Service Challenges & Planning Efforts

The department's 2021 – 2025 Strategic Plan has four focuses: mental health and wellness, documentation, updating technology and accuracy of data. Assessment & Taxation will be devoting considerable staff time to them.

Capital Projects – Planned and Known Needs

“Assessment and Taxation Mobile Assessor”, has been approved. The Mobile Assessor digital property record card allows the field appraiser to make real time changes to property records, eliminating the data entry process when back in the office. In addition to fulfilling mobile data collection and data entry, this software will streamline processes and eliminate duplication. It contains a workflow management system, routing tool for property inspections, GIS & GPS, sketching tool, camera and photo synchronization, and a review process for quality control. The efficiencies created by eliminating current data entry processes alone will increase field inspection numbers.

If additional staff are added in the Appraisal division, we will need to re-evaluate our departmental footprint and square footage needs.

Assessment and Taxation: Property and Tax Management

Division Purpose Statement

To create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, and collect and distribute property tax monies for the citizens and service districts of Lane County.

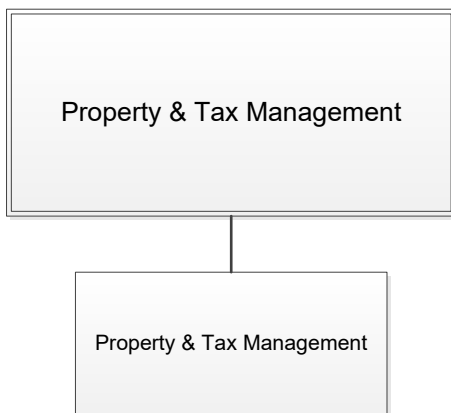
Division Locator

Assessment and Taxation

Administration

Appraisal

Property and Tax Management ◀



Assessment and Taxation: Property and Tax Management

DIVISION FINANCIAL SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	371,056	409,145	330,000	400,000	70,000	21.21%
Fines, Forfeitures, Penalties	78,313	134,462	90,000	90,000	0	0.00%
Property And Rentals	8,799	8,513	6,000	6,000	0	0.00%
Fees And Charges	30,316	51,739	23,000	23,000	0	0.00%
TOTAL RESOURCES	488,513	603,859	449,000	519,000	70,000	15.59%
EXPENDITURES:						
Personnel Services	2,229,847	2,315,853	2,358,550	2,430,867	72,317	3.07%
Materials & Services	970,001	1,107,270	942,172	883,727	(58,445)	-6.20%
Capital Expenses	0	38,175	0	0	0	0.00%
TOTAL EXPENDITURES	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%

EXPENDITURES BY FUND						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%
TOTAL	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Property & Tax Management	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%
TOTAL EXPENDITURES	3,199,848	3,461,298	3,300,722	3,314,594	13,872	0.42%

FTE SUMMARY						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	26.00	26.00	25.00	25.00	0.00	0.00%

Assessment and Taxation

Division Overview

The purpose of the Property and Tax Management Division is to create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, collect and distribute property tax monies for the citizens and service districts of Lane County.

Division Goals & Strategic Planning

The Property and Tax Management Division is responsible for maintaining the annual tax roll and the collection and distribution of taxes. \$608.5 million was certified for FY 20-21 on behalf of approximately 85 taxing districts. The division is also responsible for maintaining ownership records of all property tax accounts in Lane County, which includes mapping of tax parcels, maintaining property changes (such as divisions and lot line adjustments), managing exemption, deferral and special assessment programs and providing extensive public information.

Major Accomplishments & Achievements in FY 20-21

- We stopped using US Bank's Lockbox service for the first trimester payments. All payments were instead processed in-house. Despite being the first year, payments were posted faster and we maintained more control of the process.
- Interactive Voice Recognition (IVR) was successfully implemented as another payment option. 800 payments were made through IVR in the first 6 months of the year totaling almost \$1.4M.
- Completed a 3-year project to audit all tax exempt properties.
- A new database was created to track property changes, replacing a mostly manual workflow.
- Added a dedicated payment drop box on Pearl Street.
- Completed over 15,000 ownership changes resulting from deeds and manufactured structure title structures.
- Updated 2,300 tax accounts with property changes (plats, divisions, lot line adjustments, etc.).

FY 20-21 Current Year Impacts of COVID-19 Pandemic and/or Holiday Farm Fire

- Our doors have been officially closed to the public for most of the year, opening only for payment due dates.
- Inability to train new staff working from home has stalled their progress.
- Have resorted at times to 'busy work' for staff working from home.
- Technical Services support was redirected for some time to EOC efforts, resulting in projects taking longer to complete.
- Processed close to 500 applications for proration of tax due to damaged or destroyed property.

Anticipated Service & Budget Changes for FY 21-22

- We hope to have all staff back working in the office by the beginning of the fiscal year.
- We hope to be open to the public and resume all of our services by the beginning of the fiscal year.
- The 2021 legislative session has the possibility of creating / changing work for our department.

Future Service Challenges & Planning Efforts

The department's 2021 – 2025 Strategic Plan has four focuses: mental health and wellness, documentation, updating technology and accuracy of data. We will be devoting considerable staff time to them.

Assessment and Taxation

DEPARTMENT RESOURCE DETAIL						
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Curr Bgt	FY 21-22 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
RESOURCE ACCOUNTS						
Tax Penalties	371,056	409,145	330,000	400,000	70,000	21.21%
TAXES & ASSESSMENTS	371,056	409,145	330,000	400,000	70,000	21.21%
Foreclosure Penalty	64,785	84,715	65,000	65,000	0	0.00%
Late Filing Penalties	13,528	49,746	25,000	25,000	0	0.00%
FINES, FORFEITURES, PENALTIES	78,313	134,462	90,000	90,000	0	0.00%
Miscellaneous Sales	11,944	11,403	6,510	8,550	2,040	31.34%
PROPERTY AND RENTALS	11,944	11,403	6,510	8,550	2,040	31.34%
Witness	30	0	0	0	0	0.00%
STATE GRANT REVENUES	30	0	0	0	0	0.00%
Department of Revenue	1,383,204	1,241,402	987,660	1,134,602	146,942	14.88%
OTHER STATE REVENUES	1,383,204	1,241,402	987,660	1,134,602	146,942	14.88%
A&T Application Fee	15,100	11,015	10,000	10,000	0	0.00%
Miscellaneous Svc Charges	7,810	8,583	6,000	6,000	0	0.00%
Refunds & Reimbursements	7,406	32,153	7,000	7,000	0	0.00%
FEES AND CHARGES	30,316	51,750	23,000	23,000	0	0.00%
Transfer Fr General Fund (100)	350,000	0	0	0	0	0.00%
Intrafund Transfer	0	0	0	16,955	16,955	100.00%
FUND TRANSFERS	350,000	0	0	16,955	16,955	100.00%
DEPARTMENT RESOURCES	2,224,862	1,848,162	1,437,170	1,673,107	235,937	16.42%

Assessment and Taxation

DEPARTMENT EXPENDITURE DETAIL						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
EXPENDITURE ACCOUNTS						
Regular Operating Wages	2,469,074	2,591,379	2,836,890	2,975,434	138,544	4.88%
Extra Help	10,642	4,100	12,492	12,492	0	0.00%
Overtime	12,862	14,197	20,004	20,004	0	0.00%
Reduction Unfunded Vac Liab	19,499	20,991	16,640	20,600	3,960	23.80%
Compensatory Time	3,292	1,882	6,000	6,000	0	0.00%
Personal Time	549	0	0	0	0	0.00%
Risk Management Benefits	5,357	5,149	5,085	4,968	(117)	-2.30%
Social Security Expense	152,824	160,089	179,226	188,038	8,812	4.92%
Medicare Insurance Expense	35,741	37,440	41,941	43,961	2,020	4.82%
Unemployment Insurance (State)	4,611	4,568	5,272	5,494	222	4.21%
Workers Comp	8,579	8,571	8,717	9,033	316	3.63%
Disability Insurance - Long-term	18,118	18,054	20,467	21,427	960	4.69%
PERS - OPSRP Employer rate	303,492	413,322	449,592	530,229	80,637	17.94%
PERS Bond	188,538	198,118	215,899	226,601	10,702	4.96%
PERS - 6% Contribution	149,691	156,711	172,637	181,192	8,555	4.96%
Health Insurance	816,527	803,535	880,059	888,085	8,026	0.91%
Dental Insurance	64,700	61,872	62,351	63,787	1,436	2.30%
EE Assistance Pgm	778	763	1,153	1,164	11	0.95%
Life Insurance	3,633	3,833	10,534	10,708	174	1.65%
Flexible Spending Admin	711	698	1,153	1,164	11	0.95%
Disability Insurance - Short Term	1,636	1,604	1,729	1,746	17	0.98%
Deferred Comp Employer Contrib	10,957	11,980	13,864	15,246	1,382	9.97%
Retiree Medical	75,445	78,780	70,955	74,375	3,420	4.82%
FMLA Administration	1,275	1,250	1,130	1,164	34	3.01%
PERSONNEL SERVICES	4,358,530	4,598,887	5,033,790	5,302,912	269,122	5.35%
Professional & Consulting	89,128	103,159	122,500	195,410	72,910	59.52%
Telephone Services	29,813	27,539	23,976	24,864	888	3.70%
General Liability	31,042	33,847	31,941	27,370	(4,571)	-14.31%
Maintenance of Equipment	1,946	2,547	3,800	5,000	1,200	31.58%
Maintenance Agreements	1,547	259,668	264,964	276,409	11,445	4.32%
Fleet Equipment Replacement	29,696	29,214	43,993	17,563	(26,430)	-60.08%
Fleet Equipment Maintenance	0	0	0	20,664	20,664	100.00%
Copier Charges	4,619	3,065	5,300	5,325	25	0.47%
Mail Room Charges	16,384	14,490	19,500	19,910	410	2.10%
License Replacement	0	13,493	13,772	22,935	9,163	66.53%
Indirect/Technology Serv	278,450	304,127	328,353	340,154	11,801	3.59%
Infrastructure Replacement	3,199	13,068	12,575	12,985	410	3.26%
County Indirect Charges	542,053	470,867	474,309	489,420	15,111	3.19%
Direct/Technology Serv	564,432	328,232	236,275	224,015	(12,260)	-5.19%
PC Replacement Services	11,600	11,600	11,700	12,500	800	6.84%
Office Supplies & Expense	31,882	63,314	47,860	48,080	220	0.46%
Professional Licenses	6,230	2,449	1,850	1,865	15	0.81%
Dues & Memberships	0	1,470	7,850	7,980	130	1.66%
Printing & Binding	24,412	41,971	21,705	21,960	255	1.17%
Advertising & Publicity	125	0	200	200	0	0.00%
Microfilm Imaging Services	4,238	117,001	4,300	4,300	0	0.00%
Postage	69,477	76,436	77,325	77,576	251	0.32%
Radio/Communic Supplies & Svcs	9,129	15,145	9,672	9,672	0	0.00%
DP Supplies And Access	13,181	20,348	10,285	10,643	358	3.48%
DP Equipment	0	2,590	0	0	0	0.00%
Printer & Copier Expenses	2,097	905	625	625	0	0.00%
Small Office Furniture	0	2,169	2,200	2,200	0	0.00%

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DEPARTMENT EXPENDITURE DETAIL						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Clothing	1,002	800	4,500	4,500	0	0.00%
Business Expense & Travel	10,199	14,028	15,880	16,030	150	0.94%
Awards & Recognition	2,104	(305)	1,700	1,900	200	11.76%
Outside Education & Travel	14,180	8,353	20,300	20,430	130	0.64%
County Training Classes	1,085	1,010	4,250	4,270	20	0.47%
Training Services & Materials	0	135	120	120	0	0.00%
MATERIALS & SERVICES	1,793,248	1,982,735	1,823,580	1,926,875	103,295	5.66%
Vehicles	38,888	0	0	0	0	0.00%
Data Processing Equipment	0	19,500	0	144,195	144,195	100.00%
CAPITAL OUTLAY	38,888	19,500	0	144,195	144,195	100.00%
Improvements	0	24,253	0	0	0	0.00%
Permits & System Development	0	198	0	0	0	0.00%
CAPITAL PROJECTS	0	24,451	0	0	0	0.00%
DEPARTMENT EXPENDITURES	6,190,668	6,625,573	6,857,370	7,373,982	516,612	7.53%

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