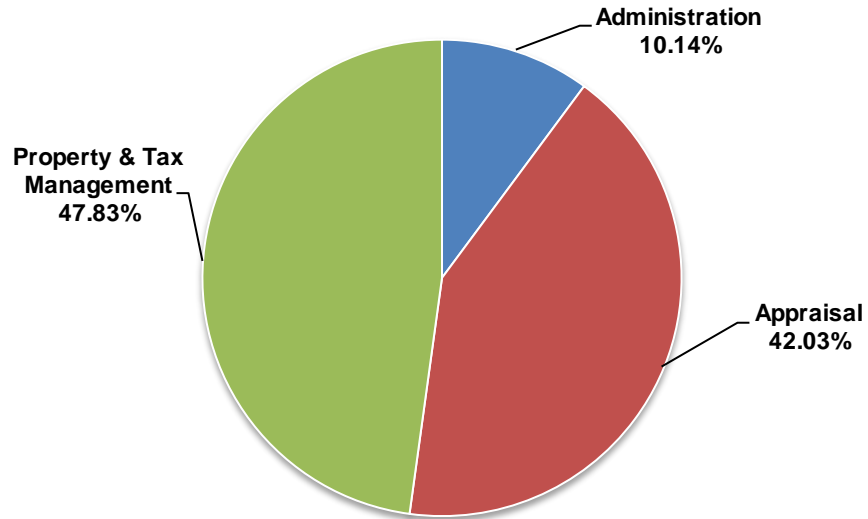


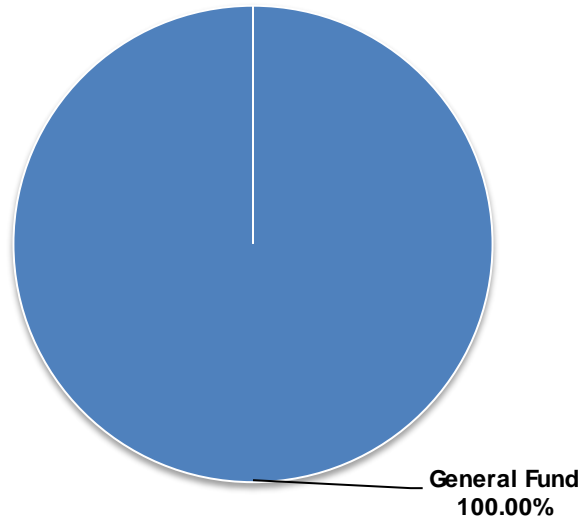
Department of Assessment and Taxation

FY 20-21 Proposed Expenditures: \$6,857,370

FY 20-21 Expenditures by Division



FY 20-21 Expenditures by Fund



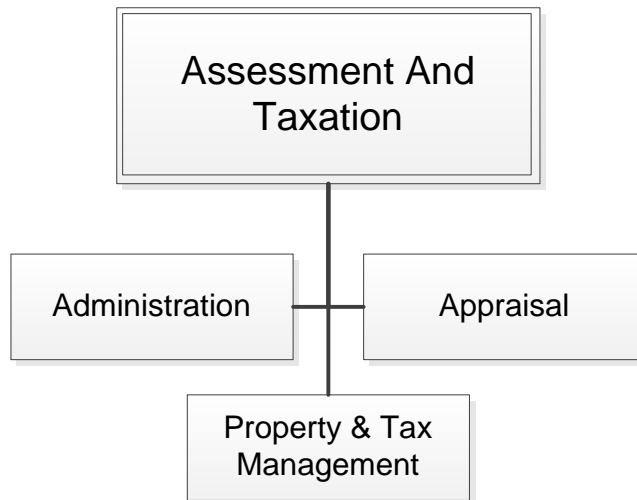
Michael Cowles
Assessor
541-682-6798

Assessment and Taxation

Department Purpose & Overview

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

The purpose of 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 adopted a FY 15-20 departmental strategic plan. The departmental strategic plan includes efforts to enhance the customer service experience for our taxpayers, review and update business processes to increase efficiency and effectiveness and to create a professional working environment where A&T employees can grow, develop and thrive – all with the aim of serving the community in the best manner possible.

Areas of Focus:

1. Assess property fairly and accurately with limited resources utilizing innovative methods.
2. Bill and collect taxes so that programs and districts have the money to thrive.
3. Deliver superior customer service to all Lane County residents.

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 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	311,545	371,056	325,000	330,000	5,000	1.54%
Fines, Forfeitures, Penalties	82,830	78,313	83,000	90,000	7,000	8.43%
Property And Rentals	13,155	11,944	9,060	6,510	(2,550)	-28.15%
State Revenues	769,600	1,383,234	998,571	987,660	(10,911)	-1.09%
Fees And Charges	37,268	30,316	24,000	23,000	(1,000)	-4.17%
Total Revenue	1,214,397	1,874,862	1,439,631	1,437,170	(2,461)	-0.17%
Fund Transfers	50,000	350,000	0	0	0	0.00%
TOTAL RESOURCES	1,264,397	2,224,862	1,439,631	1,437,170	(2,461)	-0.17%
EXPENDITURES:						
Personnel Services	4,097,715	4,358,530	4,831,130	5,033,790	202,660	4.19%
Materials & Services	1,801,122	1,793,248	2,037,469	1,823,580	(213,889)	-10.50%
Capital Expenses	20,421	38,888	0	0	0	0.00%
TOTAL EXPENDITURES	5,919,258	6,190,666	6,868,599	6,857,370	(11,229)	-0.16%

EXPENDITURES BY FUND						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	5,919,258	6,190,666	6,868,599	6,857,370	(11,229)	-0.16%
TOTAL	5,919,258	6,190,666	6,868,599	6,857,370	(11,229)	-0.16%

DEPARTMENT FINANCIAL SUMMARY BY DIVISION						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
DIVISIONS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Administration	365,898	388,585	421,087	670,107	249,020	59.14%
Appraisal	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%
Property & Tax Management	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%
TOTAL EXPENDITURES	5,919,258	6,190,666	6,868,599	6,857,370	(11,229)	-0.16%

FTE SUMMARY						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	48.00	49.00	49.00	50.00	1.00	2.04%

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

9.00 Property Appraiser 2
1.00 Manager
1.00 Prof/Tech Supervisor
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

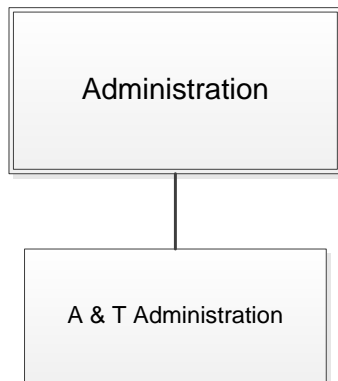
25.00 Division FTE Total

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 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	213	86	0	510	510	100.00%
State Revenues	769,600	1,383,204	998,571	975,000	(23,571)	-2.36%
Fees And Charges	3,300	0	0	0	0	0.00%
Total Revenue	773,113	1,383,289	998,571	975,510	(23,061)	-2.31%
Fund Transfers	50,000	350,000	0	0	0	0.00%
TOTAL RESOURCES	823,113	1,733,289	998,571	975,510	(23,061)	-2.31%
EXPENDITURES:						
Personnel Services	269,405	285,392	301,848	500,017	198,169	65.65%
Materials & Services	96,493	103,192	119,239	170,090	50,851	42.65%
TOTAL EXPENDITURES	365,898	388,585	421,087	670,107	249,020	59.14%

EXPENDITURES BY FUND						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	365,898	388,585	421,087	670,107	249,020	59.14%
TOTAL	365,898	388,585	421,087	670,107	249,020	59.14%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
A & T Administration	365,898	388,585	421,087	670,107	249,020	59.14%
TOTAL EXPENDITURES	365,898	388,585	421,087	670,107	249,020	59.14%

FTE SUMMARY						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	2.00	2.00	2.00	4.00	2.00	100.00%

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 three positions: The Assessor/Tax Collector, also known as the Director of A&T, a newly created Management Analyst position 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 19-20

- A&T has been very efficient with A&T use of general fund resources and continually look for new ways to increase productivity, quality and work output.
- 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 continues to implement a comprehensive training path for all A&T employees.
- Crystal reports and Microsoft Access have been successively utilized for data reporting and data clean up in A&T. Tableau is a new tool to us, and as such, A&T has just started to explore using it as an intuitive data analysis resource.
- 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.

Anticipated Service & Budget Changes for FY 20-21

- Estimated County Assessment Function Funding Assistance Program (CAFFA) funds for FY 20-21 is expected to be lower than the amounts received in FY 19-20. For budgeting purposes, A&T used a 14.5% reimbursement rate. Fund reimbursement for the past few years has typically been in the 16% range of A&T expenditures.
- The new Management Analyst position's duties will include: serving as a technical resource for A&T, being a liaison between TS and A&T, preparing analytical reports, researching and preparing statistical analysis, assisting with business process reviews and documentation, assisting with a fit gap analysis, and helping to prepare RFP's for the proposed A&T software system replacement project.
- As the Assessor will be retiring at the end of this current term (term ending 1/2/2023), a limited duration (2-3 years) Deputy Assessor position has been added in the current FY 20-21 budget year. The optimal time for the Deputy Assessor position to be hired would be 1/1/2021. 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

Current & Future Service Challenges

- A&T has submitted our base budget holding service levels even with the prior fiscal year. As the FY 20-21 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.
- 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.
- 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.

Capital Projects – Planned and Known Needs

The recent sale of the Thomson Reuter’s property tax assessment division (including our ProVal and Ascend software systems) to Harris Software has caused A&T to closely evaluate our future software replacement options.

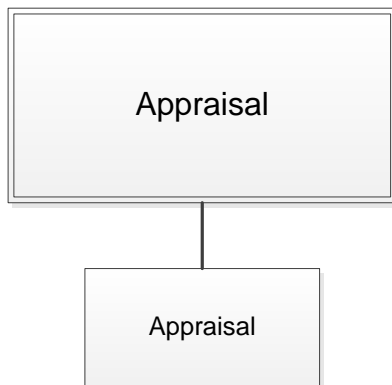
The replacement of the A&T computer system is in the 2021-25 CIP and is tentatively scheduled for 2024-25. This date is fluid depending on evolving needs and software provider’s schedules.

Minor capital improvement plans include the interior buildout of an office for the newly created Management Analyst position. A&T is just completing the repurposing of a secure storage room to an in-house check processing center.

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 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	4,980	3,060	3,060	0	(3,060)	-100.00%
Fees And Charges	430	0	0	0	0	0.00%
Total Revenue	5,410	3,060	3,060	0	(3,060)	-100.00%
TOTAL RESOURCES	5,410	3,060	3,060	0	(3,060)	-100.00%
EXPENDITURES:						
Personnel Services	1,716,684	1,843,290	2,093,038	2,175,223	82,185	3.93%
Materials & Services	718,007	720,055	769,189	711,318	(57,871)	-7.52%
Capital Expenses	20,421	38,888	0	0	0	0.00%
TOTAL EXPENDITURES	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%

EXPENDITURES BY FUND						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%
TOTAL	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
PROGRAMS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Appraisal	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%
TOTAL EXPENDITURES	2,455,113	2,602,233	2,862,227	2,886,541	24,314	0.85%

FTE SUMMARY						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	19.00	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 19-20

- Achieved 100% of Real Market Value (RMV) for all property in Lane County as reported in the Ratio Report filed with the DOR July 17, 2019.
- 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.
- Reappraisal continues including residential properties in Springfield and Thurston neighborhoods, and multifamily properties in Eugene.
- Valued 2,550 tax accounts with property changes (plats, divisions, lot line adjustments, etc.). Over 40% were as a result of the Department of Forestry's review and reclassification of property as forestland.
- Desk audited all new personal property account filings (443).
- Improvements continue to the appraisal work log, our system for tracking the inspection, data entry, valuation, and review processes. Reporting tools are still being refined.
- Continued to train appraisal staff in business processes, to create a more- balanced and experienced group.

Anticipated Service & Budget Changes for FY 20-21

- Training & cross training staff will be a high priority.
- Despite the resources added in recent years, our staffing still remains at the minimum level to meet DOR compliance.
- Implementation of process changes resulting from legislative or administrative rule changes. The 2021 legislative session is expected to be full of proposed changes affecting the property system.

Assessment and Taxation: Appraisal Division

Current & Future Service Challenges

- The current and proposed staffing level continues to be of concern to the DOR. Appraisal is still functioning at minimal levels in the FY 20-21 base budget.
- Lack of staff has resulted in property not being reappraised on a regular basis, which results in money being left on the table, and some residents not paying their fair share to support government services.
- Cyclical reappraisal efforts are still far from meeting the typical guideline of every 6 years. This will remain an unmet need and unattainable without significant increases in staffing levels. The DOR estimates appraisal staffing level of 32 full time employee's (FTE) based on the number of accounts within Lane County.
- Development of staff can be a struggle. Staffing levels are not adequate to complete all work to satisfactory levels, which leaves minimal time for cross training and documentation of business processes.
- The DOR is providing less support and training than in the past due to budget reductions.
- Multiyear appeals of large value properties continue. At times, A&T lack the staff and expertise to defend these properties in Tax Court. Consultant services were contracted this year to assist. A&T anticipates the need will continue.
- As A&T personal property and industrial equipment audits continue, additional property is added to the tax roll which increases the number of records to value and maintain in future years with limited staff.
- The list of unmet needs, or 'projects', remains. These include completing appraising cell tower sites, evaluation of exempt properties as well as completion of sketches and photos into our computer aided mass appraisal (CAMA) software.
- Inability to utilize mobile field devices causes inefficiency at site inspections.
- Challenges in hiring experienced appraisal staff increases time and expense for training.
- Optimally, future department-wide staffing levels will include funds for regular reappraisal of all accounts and enhanced appeal support.

Capital Projects – Planned and Known Needs

“Assessment and Taxation Mobile Assessor”, is in the 2021-25 CIP but is not currently budgeted. 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 is 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.

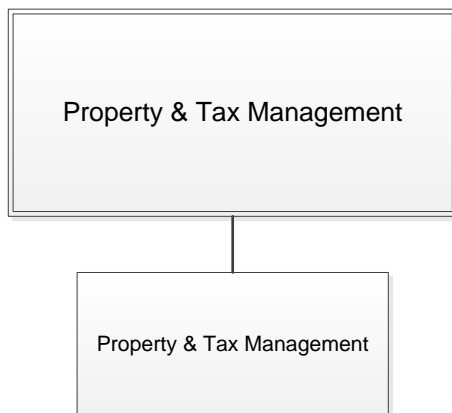
Division Locator

Assessment and Taxation

Administration

Appraisal

Property and Tax Management ◀



Assessment and Taxation: Property and Tax Management

DIVISION FINANCIAL SUMMARY						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	311,545	371,056	325,000	330,000	5,000	1.54%
Fines, Forfeitures, Penalties	82,830	78,313	83,000	90,000	7,000	8.43%
Property And Rentals	7,962	8,799	6,000	6,000	0	0.00%
State Revenues	0	30	0	0	0	0.00%
Fees And Charges	33,538	30,316	24,000	23,000	(1,000)	-4.17%
Total Revenue	435,874	488,513	438,000	449,000	11,000	2.51%
TOTAL RESOURCES	435,874	488,513	438,000	449,000	11,000	2.51%
EXPENDITURES:						
Personnel Services	2,111,626	2,229,847	2,436,244	2,358,550	(77,694)	-3.19%
Materials & Services	986,621	970,001	1,149,041	942,172	(206,869)	-18.00%
TOTAL EXPENDITURES	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%

EXPENDITURES BY FUND						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%
TOTAL	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Property & Tax Management	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%
TOTAL EXPENDITURES	3,098,247	3,199,848	3,585,285	3,300,722	(284,563)	-7.94%

FTE SUMMARY						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	27.00	26.00	26.00	25.00	(1.00)	-3.85%

Assessment and Taxation: Property and Tax Management

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. \$581 million was certified for FY 19-20 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 19-20

- The reclassification of the Sr. Office Assistants to Assessment and Taxation Specialists has helped with recruitment efforts.
- The new classification better describes their work and the new pay grade aligns better with that of comparable positions in other counties.
- In FY 18-19 A&T started to audit and review tax-exempt properties (charitable, religious, governmental...) and are approximately 75% complete.
- Collected 89% of the certified total by the end of November 2019.
- Provided public information to over 19,150 customers via telephone and in person.
- Completed 15,300 ownership changes resulting from deeds and manufactured structure title transfers.
- Updated 2,550 tax accounts with property changes (plats, divisions, lot line adjustments, etc.). Over 40% were a result of the Department of Forestry's review and reclassification of property as forestland.
- In conjunction with staff from Clackamas and Wasco counties, produced three more (for a total of five) informative videos on property taxes in Oregon that can be used by any A&T office in the state.
- Continued to scan our microfilm and microfiche, the older ones of which are starting to deteriorate.

Anticipated Service & Budget Changes for FY 20-21

- A highly-valued Technology Services (TS) staff member who worked very closely with our department retired in late 2018. As a result, most TS requests take longer and work products require careful review.
- Continuing project with TS that was put on hold last year due to a lack of TS resources: a database to track property changes, replacing the current, mostly manual, workflow.
- US Bank's Lockbox service that A&T has been utilizing since 2005 is no longer available. The office explored alternate methods of processing the high volume of payments in October and November. A&T put out a RFP selecting TUI as our vendor for in-house check processing for November 15th payments 2020.
- As a result of the Department of Forestry's recent review and reclassification of forestland property, approximately 500 acreage corrections remain to be completed and another 500 accounts need to be reviewed for possible corrections.

Assessment and Taxation: Property and Tax Management

- A&T is expected to implement interactive voice recognition through current online payment vendor to allow for payments via the telephone.
- A&T is evaluating the possibility of reviewing a portion of the designated forest properties if A&T has the resources.
- Continuation of offering the public a choice of e-mailed electronic tax statements or continued mailing of paper copies.

Current & Future Service Challenges

- The 2021 legislative session will likely result in both minor and major changes that A&T will need to implement.
- A&T is continuing to look at no-cost or low-cost options to provide taxpayers the ability to pay with credit and debit cards in A&T's office without adding to the staff workload.
- Optimally, future department-wide staffing levels will include funds for enhanced customer service hours, as A&T is currently are only open to the public from 10:00-3:00 Monday to Thursday.

Capital Projects – Planned and Known Needs

None

Assessment and Taxation

DEPARTMENT RESOURCE DETAIL						
	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Curr Bgt	FY 20-21 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
RESOURCE ACCOUNTS						
Tax Penalties	311,545	371,056	325,000	330,000	5,000	1.54%
TAXES & ASSESSMENTS	311,545	371,056	325,000	330,000	5,000	1.54%
Foreclosure Penalty	61,369	64,785	58,000	65,000	7,000	12.07%
Late Filing Penalties	21,460	13,528	25,000	25,000	0	0.00%
FINES, FORFEITURES, PENALTIES	82,830	78,313	83,000	90,000	7,000	8.43%
Miscellaneous Sales	13,155	11,944	9,060	6,510	(2,550)	-28.15%
PROPERTY AND RENTALS	13,155	11,944	9,060	6,510	(2,550)	-28.15%
Witness	0	30	0	0	0	0.00%
STATE GRANT REVENUES	0	30	0	0	0	0.00%
Department of Revenue	769,600	1,383,204	998,571	987,660	(10,911)	-1.09%
OTHER STATE REVENUES	769,600	1,383,204	998,571	987,660	(10,911)	-1.09%
A&T Application Fee	20,010	15,100	12,000	10,000	(2,000)	-16.67%
Miscellaneous Svc Charges	6,745	7,810	5,000	6,000	1,000	20.00%
Refunds & Reimbursements	10,513	7,406	7,000	7,000	0	0.00%
FEES AND CHARGES	37,268	30,316	24,000	23,000	(1,000)	-4.17%
Transfer Fr General Fund (100)	50,000	350,000	0	0	0	0.00%
FUND TRANSFERS	50,000	350,000	0	0	0	0.00%
DEPARTMENT RESOURCES	1,264,397	2,224,862	1,439,631	1,437,170	(2,461)	-0.17%

Assessment and Taxation

DEPARTMENT EXPENDITURE DETAIL						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
EXPENDITURE ACCOUNTS						
Regular Operating Wages	2,330,453	2,469,074	2,692,338	2,836,890	144,552	5.37%
Extra Help	6,966	10,642	12,492	12,492	0	0.00%
Overtime	25,583	12,862	20,004	20,004	0	0.00%
Reduction Unfunded Vac Liab	17,966	19,499	16,043	16,640	597	3.72%
Compensatory Time	1,598	3,292	6,000	6,000	0	0.00%
Personal Time	0	549	0	0	0	0.00%
Risk Management Benefits	2,637	5,357	5,149	5,085	(64)	-1.24%
Social Security Expense	145,669	152,824	170,191	179,226	9,035	5.31%
Medicare Insurance Expense	34,068	35,741	39,804	41,941	2,137	5.37%
Unemployment Insurance (State)	4,345	4,611	4,967	5,272	305	6.14%
Workers Comp	8,148	8,579	8,276	8,717	441	5.33%
Disability Insurance - Long-term	15,237	18,118	19,124	20,467	1,343	7.02%
PERS - OPSRP Employer rate	270,846	303,492	439,195	449,592	10,397	2.37%
PERS Bond	169,763	188,538	198,118	215,899	17,781	8.97%
PERS - 6% Pickup	133,770	149,691	163,935	172,637	8,702	5.31%
Health Insurance	778,631	816,527	862,547	880,059	17,512	2.03%
Dental Insurance	63,143	64,700	65,859	62,351	(3,508)	-5.33%
EE Assistance Pgm	763	778	1,141	1,153	12	1.05%
Life Insurance	6,914	3,633	9,987	10,534	547	5.48%
Flexible Spending Admin	697	711	570	1,153	583	102.28%
Disability Insurance - Short Term	1,603	1,636	1,711	1,729	18	1.05%
Deferred Comp Employer Contrib	10,317	10,957	11,251	13,864	2,613	23.22%
Retiree Medical	67,350	75,445	80,700	70,955	(9,745)	-12.08%
FMLA Administration	1,250	1,275	1,728	1,130	(598)	-34.61%
PERSONNEL SERVICES	4,097,715	4,358,530	4,831,130	5,033,790	202,660	4.19%
Professional & Consulting	127,771	89,128	121,000	122,500	1,500	1.24%
Telephone Services	16,990	29,813	25,469	23,976	(1,493)	-5.86%
General Liability	81,063	31,042	33,847	31,941	(1,906)	-5.63%
Maintenance of Equipment	1,930	1,946	3,800	3,800	0	0.00%
Maintenance Agreements	2,526	1,547	250,784	264,964	14,180	5.65%
Fleet Services Rentals	32,039	29,696	48,416	43,993	(4,423)	-9.14%
Copier Charges	4,560	4,619	5,800	5,300	(500)	-8.62%
Mail Room Charges	13,261	16,384	20,252	19,500	(752)	-3.71%
License Replacement	0	0	13,493	13,772	279	2.07%
Indirect/Technology Serv	278,406	278,450	304,127	328,353	24,226	7.97%
Infrastructure Replacement	0	3,199	13,068	12,575	(493)	-3.77%
County Indirect Charges	537,424	542,053	470,867	474,309	3,442	0.73%
Direct/Technology Serv	516,252	564,432	328,231	236,275	(91,956)	-28.02%
PC Replacement Services	12,600	11,600	11,600	11,700	100	0.86%
Office Supplies & Expense	33,875	31,882	44,500	47,860	3,360	7.55%
Professional Licenses	3,659	6,230	5,900	1,850	(4,050)	-68.64%
Dues & Memberships	0	0	0	7,850	7,850	100.00%
Printing & Binding	20,683	24,412	20,700	21,705	1,005	4.86%
Advertising & Publicity	129	125	0	200	200	100.00%
Microfilm Imaging Services	2,332	4,238	178,880	4,300	(174,580)	-97.60%
Postage	72,040	69,477	77,050	77,325	275	0.36%
Radio/Communic Supplies & Svcs	5,545	9,129	16,015	9,672	(6,343)	-39.61%
DP Supplies And Access	6,904	13,181	7,000	10,285	3,285	46.93%
Printer & Copier Expenses	1,281	2,097	450	625	175	38.89%
Small Office Furniture	(300)	0	0	2,200	2,200	100.00%
Clothing	460	1,002	4,500	4,500	0	0.00%
Business Expense & Travel	17,440	10,199	9,500	15,880	6,380	67.16%

Assessment and Taxation

DEPARTMENT EXPENDITURE DETAIL						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Awards & Recognition	393	2,104	1,350	1,700	350	25.93%
Outside Education & Travel	8,464	14,180	17,000	20,300	3,300	19.41%
County Training Classes	3,395	1,085	3,750	4,250	500	13.33%
Training Services & Materials	0	0	120	120	0	0.00%
MATERIALS & SERVICES	1,801,122	1,793,248	2,037,469	1,823,580	(213,889)	-10.50%
Vehicles	20,421	38,888	0	0	0	0.00%
CAPITAL OUTLAY	20,421	38,888	0	0	0	0.00%
DEPARTMENT EXPENDITURES	5,919,259	6,190,668	6,868,599	6,857,370	(11,229)	-0.16%