

FILED

MAR 4 1991

BOOK 146 PAGE 0877

COUNTY CLERK
FOR LANE COUNTY, OR.
Sharon DeBus

IN THE BOARD OF COMMISSIONERS, LANE COUNTY, OREGON

RESOLUTION AND ORDER NO:
91-2-26-2

) IN THE MATTER OF APPROVING
) SUBMISSION OF ASSESSMENT AND TAXATION
) BUDGET TO THE OREGON DEPARTMENT OF
) REVENUE

WHEREAS Lane County wishes to participate in the Property Tax Grant program as provided for in Oregon Law 1989 Chapter 796 (HB 2338); and

WHEREAS the Lane County Board of Commissioners believes that the budget proposals prepared by the Department of Assessment & Taxation and the Department of Finance & Management Services represent accurately the anticipated eligible expenditures for FY 91-92; and

WHEREAS the Lane County Board of Commissioners believes that the budget proposals and compliance plans represent accurately the necessary expenditures and activities to maintain or achieve compliance with the applicable Oregon laws and administrative rules regarding assessment and taxation functions; and

WHEREAS the Lane County Board of Commissioners believes that the budget proposals were prepared in accordance with Oregon laws, administrative rules, and written directions from the Oregon Department of Revenue; now, therefore, it is

RESOLVED AND ORDERED that the "Property Tax Grant Document Detail and Budget for FY 1990-91" for Lane County be completed on the necessary forms in a manner consistent with Attachments B and C and submitted to the Oregon Department of Revenue not later than March 1, 1991; and further

RESOLVED AND ORDERED that the County Administrator be authorized to sign any grant documents necessary to complete and submit this request.

Dated this 27 day of February, 1991.

APPROVED AS TO FORM
Date 2/19/91 Lane County
William
OFFICE OF LEGAL COUNSEL

Jan R. Hunt
Chair, Board of Commissioners

IN THE MATTER OF APPROVING SUBMISSION OF ASSESSMENT AND TAXATION BUDGET TO THE OREGON DEPARTMENT OF REVENUE

DATE - 02/26/91
 TIME - 14:00:17

L A N E C O U N T Y
 DEPARTMENT OF FINANCE AND MANAGEMENT SERVICES
 REVENUE SUMMARY
 AS OF FEBRUARY 26, 1991

RPT: GABUREJ
 PAGE - 1

DEPT	OBJECT	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1991-92 BASE
DEPT - 01	ASSESSMENT & TAXATION				
FUND - 24	GENERAL FUND				
01	43350 LATE FILING PENALTIES	450	600	0	0
01	43370 FORECLOSURE PENALTY	7,367	8,700	0	0
01	44405 MOORAGE - PARKS	4.	0	0	0
01	44450 MISCELLANEOUS SALES	19,303	22,621	11,000	14,000
01	44454 MAP SALES	0	11,036	8,400	8,400
01	46207 FILING FEES - ASSESSMENT & TAX	7,870	720	7,500	7,500
01	46208 TAX PENALTIES	64,073	81,199	115,000	115,000
01	46209 TAX STATEMENT MAILING REIMBURS	0	7,299	0	0
01	46280 SHERIFF FEES	59	0	0	0
01	48400 MISCELLANEOUS REV & REIMBURSEM	0	2,007	0	0
01	48490 MISCELLANEOUS REVENUES	188	5	0	0
01	48491 MISCELLANEOUS REIMBURSEMENTS	981	137	0	20,000
01	48985 NSF FEES	60	105	720	720
01		100,347	134,429	142,620	165,620
-----		100,347	134,429	142,620	165,620

L A N E C O U N T Y
DEPARTMENT OF FINANCE AND MANAGEMENT SERVICES
EXPENSE SUMMARY
AS OF FEBRUARY 26, 1991

DEPT CLASS	OBJECT	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1991-92 BASE
DEPT - 01	ASSESSMENT & TAXATION				
FUND - 24	GENERAL FUND				
01 5	51000 PERMANENT OPERATING SALARIES	1,794,666	2,181,970	2,469,606	2,585,560
01 5	53000 EXTRA HELP	11,077	14,402	20,237	0
01 5	54000 OVERTIME	7,675	7,727	5,750	16,102
01 5	55100 REDUCTION UNFUNDED VAC LIAB	24,942	32,076	34,467	38,690
01 5	56000 EMPLOYEE BENEFITS	596,351	739,987	869,247	893,982
01 5	56100 RISK MANAGEMENT BENEFITS	1,085	648	800	7,207
01 5	58500 SALARY OFFSET	0	0	15,643	0
01 5		2,435,796	2,976,810	3,415,750	3,541,541
01 6	61110 PROFESSIONAL & CONSULTING SERV	34,779	32,348	95,261	75,192
01 6	61430 TELEPHONE SERVICES	32,207	33,697	42,565	43,905
01 6	61440 PURCHASED INSURANCE	28,891	26,418	32,488	9,804
01 6	61450 EXTERNAL EQUIPMENT RENTAL	763	282	1,460	480
01 6	61510 MAINTENANCE OF EQUIPMENT	1,883	1,323	2,500	2,500
01 6	61530 MAINTENANCE AGREEMENTS	10,361	17,786	11,310	19,745
01 6	62110 FLEET VEHICLE SERVICES	16,631	32,316	50,820	54,886
01 6	62140 PRINTING & BINDING	11,056	13,112	15,475	14,618
01 6	62150 MICROFILM SERVICES	1,407	1,495	4,720	2,000
01 6	62160 DATA PROCESSING SERVICES	442,009	432,086	392,902	361,540
01 6	62170 COPIER CHARGES	22,070	26,983	24,960	24,297
01 6	62180 POSTAGE	85,921	93,037	103,725	92,554
01 6	62310 INDIRECT AND OVERHEAD CHARGES	301	0	0	0
01 6	66110 OFFICE EXPENSE & SUPPLIES	29,276	40,386	31,124	35,245
01 6	66120 MEMBERSHIPS & PROFESSIONAL LIC	237	298	2,540	250
01 6	66130 ADVERTISING & PUBLICITY	671	892	0	0
01 6	66620 SUPPLIES - TRAFFIC	80	0	0	0
01 6	66710 BUSINESS TRAVEL EXPENSE-MEETIN	0	2,103	43,180	9,500
01 6	66720 PRIVATE VEHICLE MILEAGE	4,451	3,980	5,045	5,850
01 6	66810 OUTSIDE EDUCATION & TRAVEL	18,029	19,683	31,425	16,340
01 6	66811 COUNTY TRAINING CLASSES	0	2,341	0	0
01 6		741,023	780,566	891,500	768,706
01 7	71510 AUTOMOTIVE	51,795	31,033	0	0
01 7	72210 COMMUNICATIONS EQUIPMENT	0	1,756	0	0
01 7	72310 REPRODUCING & DUPLICATING	6,874	0	2,195	0
01 7	73110 OFFICE FURNITURE	0	2,571	0	0
01 7	73510 OFFICE MACHINES	0	671	0	0
01 7	76110 DATA PROCESSING EQUIPMENT	19,220	29,297	236,039	0
01 7		77,889	65,328	238,234	0
01		3,254,708	3,822,704	4,545,484	4,310,247

DATE - 02/26/91
TIME - 14:02:56

L A N E C O U N T Y
DEPARTMENT OF FINANCE AND MANAGEMENT SERVICES
EXPENSE SUMMARY
AS OF FEBRUARY 26, 1991

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RPT: GABUREJ
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DEPT CLASS	OBJECT	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1991-92 BASE
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DEPT - 01 ASSESSMENT & TAXATION
FUND - 24 GENERAL FUND

3,254,708 3,822,704 4,545,484 4,310,247

01 0 PGM TITLE : RESIDENTIAL APPRAISAL

44450	MISCELLANEOUS SALES	24				1,000					
	REVENUE	24				1,000					
51000	PERMANENT OPERATING SALARIES	24	672,018	24.00		746,340				24.00	
54000	OVERTIME	24				500					
55100	REDUCTION UNFUNDED VAC LIAB	24	7,000			13,000					
56000	EMPLOYEE BENEFITS	24	237,125			259,259					
	PERSONNEL SERVICES	24	916,143	24.00		1,019,099				24.00	

61110	PROFESSIONAL & CONSULTING SERVICES	24	900			927					
61430	TELEPHONE SERVICES	24	11,260			12,766					
61440	PURCHASED INSURANCE	24	7,540			2,786					
61450	EXTERNAL EQUIPMENT RENTAL	24	50								
61510	MAINTENANCE OF EQUIPMENT	24	200			300					
62110	FLEET VEHICLE SERVICES	24	50,820			54,886					
62140	PRINTING & BINDING	24	1,975			1,918					
62170	COPIER CHARGES	24	6,000			5,273					
62180	POSTAGE	24	29,000			2,320					
66110	OFFICE EXPENSE & SUPPLIES	24	3,678			3,900					
66120	MEMBERSHIPS & PROFESSIONAL LICENSES	24	1,400								
66710	BUSINESS TRAVEL EXPENSE-MEETING EXP	24	41,500			3,000					
66720	PRIVATE VEHICLE MILEAGE	24	1,425			1,462					
66810	OUTSIDE EDUCATION & TRAVEL	24	8,400			6,285					

76110	MATERIAL & SERVICES	24	164,148			95,823					
	DATA PROCESSING EQUIPMENT	24	65,584								
	CAPITAL OUTLAY	24	65,584								

TOTALS FOR PGM 01

	REVENUE	24	916,143	24.00		1,000				24.00	
	PERSONNEL SERVICES	24	164,148			1,019,099					
	MATERIAL & SERVICES	24	65,584			95,823					
	CAPITAL OUTLAY	24	1,145,875	24.00		1,114,922				24.00	
	EXPENSE FOR PGM 01	24	1,145,875	24.00		1,114,922				24.00	

PGM#	ACCT#	ACCOUNT NAME	FD	\$	90/91 PERSON YEARS	\$	91/92 PERSON YEARS	\$
02	0	PGM TITLE : PROPERTY RECORDS MANAGEMENT						
44450		MISCELLANEOUS SALES	24			12,000		
44454		MAP SALES	24	8,400		8,400		
46207		FILING FEES - ASSESSMENT & TAXATION	24	7,500		7,500		
		REVENUE	24	15,900		27,900		
51000		PERMANENT OPERATING SALARIES	24	463,855	18.00	529,405	19.00	
54000		OVERTIME	24			1,000		
55100		REDUCTION UNFUNDED VAC LIAB	24	5,280		5,544		
56000		EMPLOYEE BENEFITS	24	168,406		191,114		
		PERSONNEL SERVICES	24	637,541	18.00	727,063	19.00	
61110		PROFESSIONAL & CONSULTING SERVICES	24	825		1,550		
61430		TELEPHONE SERVICES	24	7,550		10,251		
61440		PURCHASED INSURANCE	24	5,020		2,099		
61450		EXTERNAL EQUIPMENT RENTAL	24	50		480		
61510		MAINTENANCE OF EQUIPMENT	24	200		400		
61530		MAINTENANCE AGREEMENTS	24	1,350		1,800		
62140		PRINTING & BINDING	24	3,000		2,969		
62150		MICROFILM SERVICES	24	4,720		2,000		
62170		COPIER CHARGES	24	6,000		9,263		
62180		POSTAGE	24	2,425		3,654		
66110		OFFICE EXPENSE & SUPPLIES	24	3,390		3,800		
66720		PRIVATE VEHICLE MILEAGE	24	25		30		
66810		OUTSIDE EDUCATION & TRAVEL	24	4,800		1,245		
		MATERIAL & SERVICES	24	39,355		39,541		
76110		DATA PROCESSING EQUIPMENT	24	24,737				
		CAPITAL OUTLAY	24	24,737				
TOTALS FOR PGM 02								
		REVENUE	24	15,900		27,900		
		PERSONNEL SERVICES	24	637,541	18.00	727,063	19.00	
		MATERIAL & SERVICES	24	39,355		39,541		
		CAPITAL OUTLAY	24	24,737				
		EXPENSE FOR PGM 02	24	701,633	18.00	766,604	19.00	

03 0 PGM TITLE : INACTIVE ON CHART OF ACCOUNTS

PGM#	ACCT#	ACCOUNT NAME	FD	\$	APPROPRIATED 90/91 PERSON YEARS	BASE \$	91/92 PERSON YEARS	PROPOSED \$
	44450	MISCELLANEOUS SALES	24	10,000				
		REVENUE	24	10,000				
	51000	PERMANENT OPERATING SALARIES	24	148,069	6.00			
	54000	OVERTIME	24	750				
	55100	REDUCTION UNFUNDED VAC LIAB	24	3,000				
	56000	EMPLOYEE BENEFITS	24	54,597				
	56100	RISK MANAGEMENT BENEFITS	24	800				
		PERSONNEL SERVICES	24	207,216	6.00			
	61110	PROFESSIONAL & CONSULTING SERVICES	24	7,875				
	61430	TELEPHONE SERVICES	24	4,600				
	61440	PURCHASED INSURANCE	24	7,417				
	61450	EXTERNAL EQUIPMENT RENTAL	24	480				
	61510	MAINTENANCE OF EQUIPMENT	24	500				
	61530	MAINTENANCE AGREEMENTS	24	8,695				
	62140	PRINTING & BINDING	24	925				
	62160	DATA PROCESSING SERVICES	24	392,902				
	62170	COPIER CHARGES	24	3,850				
	62180	POSTAGE	24	16,500				
	66110	OFFICE EXPENSE & SUPPLIES	24	12,722				
	66120	MEMBERSHIPS & PROFESSIONAL LICENSES	24	20				
	66720	PRIVATE VEHICLE MILEAGE	24	75				
	66810	OUTSIDE EDUCATION & TRAVEL	24	775				
		MATERIAL & SERVICES	24	457,336				
	72310	REPRODUCING & DUPLICATING	24	2,195				
		CAPITAL OUTLAY	24	2,195				
TOTALS FOR PGM 03								
		REVENUE	24	10,000				
		PERSONNEL SERVICES	24	207,216	6.00			
		MATERIAL & SERVICES	24	457,336				
		CAPITAL OUTLAY	24	2,195				
		EXPENSE FOR PGM 03	24	666,747	6.00			

PGM#	ACCT#	ACCOUNT NAME	FD	APPROPRIATED 90/91 PERSON YEARS \$	BASE 91/92 PERSON YEARS \$	PROPOSED 91/92 PERSON YEARS \$
04	0	PGM TITLE : TAXATION/AUDIT				
46208		TAX PENALTIES	24	115,000	115,000	
48985		NSF FEES	24	720	720	
		REVENUE	24	115,720	115,720	
51000		PERMANENT OPERATING SALARIES	24	356,287	346,969	13.00
53000		EXTRA HELP	24	3,237		
54000		OVERTIME	24		200	
55100		REDUCTION UNFUNDED VAC LIAB	24	6,240	6,552	
56000		EMPLOYEE BENEFITS	24	133,228	127,253	
		PERSONNEL SERVICES	24	498,992	480,974	13.00
61110		PROFESSIONAL & CONSULTING SERVICES	24	85,661	25,000	
61430		TELEPHONE SERVICES	24	6,570	6,570	
61440		PURCHASED INSURANCE	24	3,709	1,434	
61450		EXTERNAL EQUIPMENT RENTAL	24	150		
61510		MAINTENANCE OF EQUIPMENT	24	1,000	1,000	
61530		MAINTENANCE AGREEMENTS	24	1,015	1,265	
62140		PRINTING & BINDING	24	8,650	8,218	
62170		COPIER CHARGES	24	3,775	3,586	
62180		POSTAGE	24	55,800	64,800	
66110		OFFICE EXPENSE & SUPPLIES	24	3,584	2,600	
66810		OUTSIDE EDUCATION & TRAVEL	24	2,000	1,080	
		MATERIAL & SERVICES	24	171,914	115,553	
76110		DATA PROCESSING EQUIPMENT	24	5,500		
		CAPITAL OUTLAY	24	5,500		
TOTALS FOR PGM 04						
		REVENUE	24	115,720	115,720	
		PERSONNEL SERVICES	24	498,992	480,974	13.00
		MATERIAL & SERVICES	24	171,914	115,553	
		CAPITAL OUTLAY	24	5,500		
		EXPENSE FOR PGM 04	24	676,406	596,527	13.00

05 0 PGM TITLE : COMMERCIAL/INDUSTRIAL APPRAISAL

PGM#	ACCT#	ACCOUNT NAME	FD	APPROPRIATED 90/91	PERSON YEARS	BASE \$	91/92 PERSON YEARS	PROPOSED 91/92 PERSON YEARS	\$
51000		PERMANENT OPERATING SALARIES	24	333,362	10.00	364,977	10.00		
53000		EXTRA HELP	24	17,000					
54000		OVERTIME	24			200			
55100		REDUCTION UNFUNDED VAC LIAB	24	3,200		3,360			
56000		EMPLOYEE BENEFITS	24	113,126		120,445			
		PERSONNEL SERVICES	24	466,688	10.00	488,982	10.00		
61430		TELEPHONE SERVICES	24	4,065		4,065			
61440		PURCHASED INSURANCE	24	3,386		1,321			
61450		EXTERNAL EQUIPMENT RENTAL	24	480					
61510		MAINTENANCE OF EQUIPMENT	24	200		200			
62140		PRINTING & BINDING	24	425		325			
62170		COPIER CHARGES	24	2,610		2,375			
66110		OFFICE EXPENSE & SUPPLIES	24	1,375		3,800			
66120		MEMBERSHIPS & PROFESSIONAL LICENSES	24	850		6,500			
66710		BUSINESS TRAVEL EXPENSE-MEETING EXP	24	1,680		1,200			
66720		PRIVATE VEHICLE MILEAGE	24	400		3,150			
66810		OUTSIDE EDUCATION & TRAVEL	24	8,750					
		MATERIAL & SERVICES	24	24,221		22,936			
76110		DATA PROCESSING EQUIPMENT	24	49,922					
		CAPITAL OUTLAY	24	49,922					
TOTALS FOR PGM 05									
		PERSONNEL SERVICES	24	466,688	10.00	488,982	10.00		
		MATERIAL & SERVICES	24	24,221		22,936			
		CAPITAL OUTLAY	24	49,922					
		EXPENSE FOR PGM 05	24	540,831	10.00	511,918	10.00		

DIVISION PROGRAM BUDGET BASE 91/92

LANE COUNTY ASSESSMENT AND TAXATION
 DIVISION 0109

PGM# ACCT# ACCOUNT NAME FD APPROPRIATED 90/91 PERSON YEARS BASE 91/92 PERSON YEARS PROPOSED 91/92 PERSON YEARS \$

PGM#	ACCT#	ACCOUNT NAME	FD	APPROPRIATED 90/91 PERSON YEARS	BASE 91/92 PERSON YEARS	PROPOSED 91/92 PERSON YEARS	\$
06	0	PGM TITLE : DATA PROCESSING					
48491		MISCELLANEOUS REIMBURSEMENTS	24		20,000		
		REVENUE	24		20,000		
51000		PERMANENT OPERATING SALARIES	24	375,264	401,782	10.25	
54000		OVERTIME	24	5,000	12,702		
55100		REDUCTION UNFUNDED VAC LIAB	24	7,314	7,680		
56000		EMPLOYEE BENEFITS	24	124,488	132,560		
		PERSONNEL SERVICES	24	512,066	554,724	10.25	
61110		PROFESSIONAL & CONSULTING SERVICES	24		34,840		
61430		TELEPHONE SERVICES	24	4,695	4,695		
61440		PURCHASED INSURANCE	24	4,096	1,454		
61450		EXTERNAL EQUIPMENT RENTAL	24	200			
61510		MAINTENANCE OF EQUIPMENT	24	200			
61530		MAINTENANCE AGREEMENTS	24		16,680		
62140		PRINTING & BINDING	24	250			
62160		DATA PROCESSING SERVICES	24		361,540		
62170		COPIER CHARGES	24	1,025	1,330		
66110		OFFICE EXPENSE & SUPPLIES	24	5,330	7,000		
66120		MEMBERSHIPS & PROFESSIONAL LICENSES	24	20			
66810		OUTSIDE EDUCATION & TRAVEL	24	3,500	2,830		
		MATERIAL & SERVICES	24	19,316	430,807		
76110		DATA PROCESSING EQUIPMENT	24	88,193			
		CAPITAL OUTLAY	24	88,193			
TOTALS FOR PGM 06							
		REVENUE	24	512,066	20,000	10.25	
		PERSONNEL SERVICES	24	19,316	554,724		
		MATERIAL & SERVICES	24	88,193	430,807		
		CAPITAL OUTLAY	24	619,575	985,531	10.25	
		EXPENSE FOR PGM 06	24	619,575	985,531	10.25	

LANE COUNTY DIVISION 0109 ASSESSMENT AND TAXATION
 DIVISION PROGRAM BUDGET BASE 91/92
 PGM# ACCT# ACCOUNT NAME
 FD \$ APPROPRIATED 90/91 PERSON YEARS BASE \$ 91/92 PERSON YEARS PROPOSED \$ 91/92 PERSON YEARS

PGM#	ACCT#	ACCOUNT NAME	FD	\$	APPROPRIATED 90/91	PERSON YEARS	BASE \$	91/92 PERSON YEARS	PROPOSED \$	91/92 PERSON YEARS
07	0	PGM TITLE : ADMINISTRATION								
44450		MISCELLANEOUS SALES	24	1,000			1,000			
		REVENUE	24	1,000			1,000			
51000		PERMANENT OPERATING SALARIES	24	120,751	3.00		196,087	5.00		
54000		OVERTIME	24				1,500			
55100		REDUCTION UNFUNDED VAC LIAB	24	2,433			2,554			
56000		EMPLOYEE BENEFITS	24	38,277			63,351			
56100		RISK MANAGEMENT BENEFITS	24				7,207			
58500		SALARY OFFSET	24	15,643						
		PERSONNEL SERVICES	24	177,104	3.00		270,699	5.00		
61110		PROFESSIONAL & CONSULTING SERVICES	24				12,875			
61430		TELEPHONE SERVICES	24	3,825			5,558			
61440		PURCHASED INSURANCE	24	1,320			710			
61450		EXTERNAL EQUIPMENT RENTAL	24	50						
61510		MAINTENANCE OF EQUIPMENT	24	200			400			
61530		MAINTENANCE AGREEMENTS	24	250						
62140		PRINTING & BINDING	24	250			950			
62170		COPIER CHARGES	24	1,700			2,470			
62180		POSTAGE	24				21,780			
66110		OFFICE EXPENSE & SUPPLIES	24	1,045			14,145			
66120		MEMBERSHIPS & PROFESSIONAL LICENSES	24	250			250			
66720		PRIVATE VEHICLE MILEAGE	24	3,120			3,158			
66810		OUTSIDE EDUCATION & TRAVEL	24	3,200			1,750			
		MATERIAL & SERVICES	24	15,210			64,046			
76110		DATA PROCESSING EQUIPMENT	24	2,103						
		CAPITAL OUTLAY	24	2,103						
TOTALS FOR PGM 07										
		REVENUE	24	1,000						
		PERSONNEL SERVICES	24	177,104	3.00		270,699	5.00		
		MATERIAL & SERVICES	24	15,210			64,046			
		CAPITAL OUTLAY	24	2,103						
		EXPENSE FOR PGM 07	24	194,417	3.00		334,745	5.00		
TOTALS FOR DIV 09										
		REVENUE	24	142,620						
		PERSONNEL SERVICES	24	3,415,750	86.25		3,541,541	81.25		
		MATERIAL & SERVICES	24	891,500			768,706			

LANE COUNTY DIVISION 0109		ASSESSMENT AND TAXATION		DIVISION PROGRAM BUDGET BASE				91/92	
PGM#	ACCT#	ACCOUNT NAME	FD	APPROPRIATED 90/91 PERSON YEARS	BASE \$	91/92 PERSON YEARS	PROPOSED \$	91/92 PERSON YEARS	REPORT DATE 02/26/91 - APPROVED 91/92 PERSON YEARS
		CAPITAL OUTLAY	24	238,234					
		EXPENSE FOR DIV 09	24	4,545,484	86.25	4,310,247	81.25		
TOTALS FOR DEPT 01									
		REVENUE	24	142,620		165,620			
		PERSONNEL SERVICES	24	3,415,750	86.25	3,541,541	81.25		
		MATERIAL & SERVICES	24	891,500		768,706			
		CAPITAL OUTLAY	24	238,234					
		EXPENSE FOR DEPT 01	24	4,545,484	86.25	4,310,247	81.25		
TOTALS FOR COUNTY									
		REVENUE	24	142,620		165,620			
		PERSONNEL SERVICES	24	3,415,750	86.25	3,541,541	81.25		
		MATERIAL & SERVICES	24	891,500		768,706			
		CAPITAL OUTLAY	24	238,234					
		EXPENSE FOR COUNTY	24	4,545,484	86.25	4,310,247	81.25		

14 0 PGM TITLE : BOARD OF EQUALIZATION

51000	PERMANENT OPERATING SALARIES	24	50,174	1.84	66,959	3.10
55100	REDUCTION UNFUNDED VAC LIAB	24	771		832	
56000	EMPLOYEE BENEFITS	24	15,201		21,490	
	PERSONNEL SERVICES	24	66,146	1.84	89,281	3.10
61110	PROFESSIONAL & CONSULTING SERVICES	24	4,487		5,000	
61430	TELEPHONE SERVICES	24	500		800	
61440	PURCHASED INSURANCE	24	80		100	
62110	FLEET VEHICLE SERVICES	24	100		100	
62140	PRINTING & BINDING	24	1,000		1,500	
62150	MICROFILM SERVICES	24	500		700	
62160	DATA PROCESSING SERVICES	24	5,000		3,472	
62170	COPIER CHARGES	24	2,000		3,000	
62180	POSTAGE	24	4,250		5,474	
66110	OFFICE EXPENSE & SUPPLIES	24	250		500	
66710	BUSINESS TRAVEL EXPENSE-MEETING EXP	24	250		250	
66830	COMMITTEE STIPENDS & EXPENSE	24	45,588		50,920	
	MATERIAL & SERVICES	24	64,005		71,816	
76110	DATA PROCESSING EQUIPMENT	24	8,300			
	CAPITAL OUTLAY	24	8,300			

TOTALS FOR PGM 14

	PERSONNEL SERVICES	24	66,146	1.84	89,281	3.10
	MATERIAL & SERVICES	24	64,005		71,816	
	CAPITAL OUTLAY	24	8,300			
	EXPENSE FOR PGM 14	24	138,451	1.84	161,097	3.10

Attachment C