

MINUTES OF THE MEETING OF THE APPROPRIATIONS SUB-COMMITTEE ON
ELECTED OFFICIALS AND HIGHWAYS

February 28, 1983

(Tape 90, Tape 91, Tape 92
and Tape 93, Side A)

The Appropriations Subcommittee on Elected Officials and Highways met at 8 a.m. on February 28, 1983 in Room 437 with Chairman Quilici presiding. The following members were present:

Chairman Quilici
Rep. Connelly
Rep. Lory

Senator Dover
Senator Keating
Senator Van Valkenburg

Senator Stimatz was excused.

Also present: Cliff Roessner, LFA; JanDee May, OBPP; Ellen Feaver, Director, Dept. of Revenue, and Gregg Groepper.

WORK SESSION

DEPARTMENT OF REVENUE

Property Assessment Division (00081) (Exhibit 1)

Cliff Roessner explained there is a difference of 14.81 FTE that was deleted by the LFA in the belief that those positions were vacant for a good deal of the year. He explained, however, that he had been shown by the department that the people in the vacant positions were being reported under an aggregate position with the OBPP systems so the positions really weren't vacant. They did have some vacancy savings due to difficulties in recruiting and he believed that the 14.81 FTE should be added back in.

A question was asked concerning what HB 423 would do if it were to pass the legislature. Mr. Roessner explained HB 423 is a bill which would eliminate the requirement of having to mail out assessments annually and the fiscal note on this bill was a \$60,000 reduction in postage and in the second year of the biennium a further reduction of 2 FTE. When the reappraisal is over and they have to mail out notices to everyone, they would not have the savings during the first year of the reappraisal. He said this bill had passed the House but not the Senate as yet.

Senator Dover MOVED that the committee use the OBPP FTE in this division. Motion carried.

Chairman Quilici explained there is a big difference between the LFA and OBPP on "contracted services." (Exhibit 2)

Senator Dover MOVED the OBPP figures on "contracted services."

Discussion by the committee. Rep. Bardanouve asked if the state would save any money by putting in computers. Ms. Ellen Feaver, Director of the Department of Revenue, replied that in virtually every county that the computer equipment is installed, they do not save in the first year but after the computer is installed they are able to reduce FTE's and they have done so in many counties transferring the FTE's to do appraisals.

Mr. Roessner clarified that an issue that affects contracted services also affects several of the other categories. Item no. 2, which reimburses counties for printing, was previously paid for by counties but is now a state responsibility. These are costs that the program is proposing to pick up that have been paid for by the counties before and they are doing this under a broad interpretation of the statute that gives the state responsibility for property assessment and makes the county assessors agents of the state. Therefore, the counties feel that the state should pick up the majority of the expenses.

Within "Supplies and Materials" the total difference here is basically the same issue. The program wants them to pick up those costs that the counties have been paying for before. Gregg Groepper, Administrator of the Property Assessment Division, referred to the package he provided the committee previously with information on the statutes. He read the section (Chapter 8, 15-8-102) that deals with this concern. He stated Cliff was partially correct that throughout this budget for appraisers and assessors there are funds there to make sure the counties would not have to provide those expenses, but there are also funds in there to meet what they feel is the minimum necessary to complete their statutory responsibilities in assessment appraisal of property. At the present time, in "Travel" there is money in there for the assessors to travel and at the present time the only travel they allow them is to get from their county into the annually required meeting and possibly bring a deputy. There is also money for assessment manuals. In some cases there were some deficiencies that they were not able to provide, but the county also does not provide for these while in other cases they are picking up expenses that counties have provided historically. They have served the Department notice that they do not intend to provide that sort of thing any longer, and he gave some examples. He explained the state has picked up a portion of them previously, but in the last budget for this present biennium, his understanding was that there were no increases. People were upset at how the money had just been frittered away in the division without much to show for it, so the property assessment division was kind of locked up at an unrealistically low level which caused them to shift responsibility

around and put the money where they could get the most out of it. In response to a question from the Chairman, Mr. Groepper stated that the money in "contracted services" is all over and above what was in the budget last year for taking care of counties.

Ms. Feaver stated they were here last session telling the Legislature that this budget does not do the statutory job. She feels in the past two years they have been innovative with the budget; they had to come in with a vastly reduced request to do reappraisal. She stated they asked for far more money last time than they are requesting this time.

Question on the Motion to approve the OBPP for "contracted services" being called for, motion carried.

Senator Dover then made a MOTION to adopt the OBPP figures in "Communications."

Senator Van Valkenburg made a SUBSTITUTE MOTION that we add \$30,730 to the LFA's figure for "communications" with the understanding that the \$60,000 is taken out if HB 423 passes. If the bill fails, then the money will have to be put back in. Question being called for, the motion carried.

Senator Dover MOVED that we pass the OBPP "Supplies and Materials." Senator Dover asked Mr. Roessner to verify the figures for the LFA's position in the area of "Supplies and Materials." Mr. Roessner stated he had been unable to find the supporting documentation in the budget for these additions.

JanDee May stated that the Budget Office and the LFA received identical documents from the agency and in this case the documents were very voluminous.

Sen. Dover STATED that his MOTION should be \$167,255 above the LFA.

Mr. Roessner stated that the actual "Supplies and Materials" was \$145,575. Ms. May stated that there was \$204,000 for FY83 in the OBPP.

Ms. Feaver stated regarding this area that \$60,000 of the difference is for statutes books for the assessors' offices. The \$62,000 is gas to put in the assessors' cars so that the assessor can drive around the county and get on the tax roles property that now is escaping taxation. She feels the gasoline is a pretty important request because they cannot pay for the gas to get out of the offices without this money.

Gregg Groepper explained the gas was figured at each appraiser traveling 800 miles a month in a state vehicle to complete re-appraisals. They eliminated 31 FTE's in the assessor's office because of efficiencies with the computer, and transferred 28 positions into appraisal so in 1982 there were 28 less people doing appraisals than there are in this current year and, therefore, they increased their travel budget somewhat to allow for this. Senator Van Valkenburg asked how they were getting by without the manuals they are requesting at the present time. Ms. Feaver stated they have a WATS line and they call in a description of the property and over the telephone they try to deal with it. It puts the assessor in a very awkward position when he has to phone for assistance, however. She explained further this was a basic tool for the assessor to do his job, but they cannot provide them with the materials to do it. Senator Van Valkenburg asked if it would be possible to put it on a computer. Mr. Groepper stated that the computers that a lot of the counties have do not have enough memory to have this information on them. The major part of the expense is in the volume called the "Green Guide," which provides information regarding forklifts, bulldozers, road scrapers, etc., and these books cost between \$1,200 and \$1,400 per set. (Begin Tape 90, Side B)

Senator Keating asked if there would be some offset if the counties each had the sets of Green Books. Mr. Groepper said there would be some offset, but he didn't feel that it would be a significant offset.

Sen. Dover RESTATED his MOTION to be \$320,000 in FY84 and \$345,000 in FY85.

A suggestion by Mr. Groepper was that the Green Books be provided in regional centers so that the assessors could drive to these centers for the information instead of every county having their own set.

Sen. Keating asked Mr. Groepper to explain again the books the county assessors have and use so the committee can have a better understanding. He felt from the sounds of things now, the Green Book deals with heavy equipment and not every county has a whole lot of heavy equipment to assess. He feels the regional idea would be a good idea. All the counties have a book for automobiles, Mr. Groepper stated, and he listed the books the counties have at the present time. The total is \$85,000 for FY84 and \$90,000 for FY85 for books. The assessor's fund increase request is from \$17,317 to \$70,620 for additional Green Guides, and aircraft blue books. Senator

Keating made a SUBSTITUTE MOTION that for the manuals, \$290,000 for FY84 and \$315,000 for FY85 be approved, and they can use the regional idea.

Discussion. Question being called for, the motion failed.

A discussion ensued on the cost of photographic supplies. Mr. Groepper stated they are about 40% complete as far as taking pictures of property when assessed across the state. They anticipate spending about \$16,000 in 1983 and the difference in what they were planning to spend in '84 based on '82 is about a \$1,500 difference. He added in 1982 they had 28 fewer people on board than they had in 1983. They didn't change the FTE level, they just shifted resources. 28 appraisers is easily a 25% increase in the number of staff and a lot of the differences are reflected in having more appraisers out in the field and less people sitting in the county offices.

Senator Van Valkenburg stated that he felt the "Supplies and Materials" costs were increasing entirely too much. Mr. Groepper stated the reasons were (1) more appraisal staff, thus more responsibilities, (2) many counties are picking up expenses in the assessor's office and (3) the insufficient level they had in 1982. The Department is saying to the committee, here is what we feel we need to have to get the job done that they are required to do by statute, and please tell them what you want them to do or don't want them to do so they can take this guidance out to the field and not be presumed to be so arbitrary between the assessor and the appraisers offices.

Senator Van Valkenburg stated that the state is paying the Department to make these decisions. Discussion. (Begin Tape 91, Side A)

Senator Dover's MOTION to approve the \$280,000 for FY84 and \$300,000 for FY85 for "Supplies and Materials" carried, with Rep. Lory voting "no."

Rep. Lory felt they should have a little more. Chairman Quilici wanted to make a note of this so that at the full Appropriations Committee, if they can justify it, perhaps they can put it in.

Mr. Roessner explained the difference in "Travel" is that the program wants to pay the travel that the county has been paying for in the past for the county assessors. In answer to a question from Senator Van Valkenburg, Mr. Groepper explained this money was for personal car mileage, meals and in-state lodging.

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He explained that the travel in the 1983 budget was \$201,985, but in the '83 budget there is just enough money to get the assessors to the annual meetings, but not enough travel to get around the individual counties to assess personal property.

Discussion.

Senator Van Valkenburg made a MOTION that we approve the LFA budget for "Travel" plus \$125,000 in the first year of the biennium and \$130,000 in the second year of the biennium. He added he is not comfortable with the executive budget and he felt they could do something about reductions there.

Question being called for, motion carried. Chairman Quilici clarified this would be \$235,743 in FY84 and \$344,586 in FY85.

"Repair and Maintenance" was the next area of discussion. Chairman Quilici asked the Department about the cost for maintenance of county computers of \$91,000. Mr. Groepper stated there was \$60,000 in this amount for maintenance contracts for the counties that are talking about going on computers. \$31,000 is what is being paid now for the department's share of the maintenance contracts that are computerized already.

Senator Keating made a MOTION to adopt \$137,700 in FY84 and \$148,500 in FY85 for "Repair and Maintenance." Motion carried.

Chairman Quilici pointed out that on "Other Expenses," this is for certification of appraisers.

(Begin Tape 91, Side B)

Senator Dover MOVED the OBPP in "Other Expenses," "Utilities" and "Rent." Motion carried.

"Equipment" was the next item discussed. Mr. Groepper explained at the present time they have 92 vehicles, and 37 of these are going to be over 80,000 by December of 1983. They have asked for 23 vehicles in their budget and there are an additional 16 vehicles in the modified level that would total 39 vehicles. It is not their anticipation to expand their vehicle fleet, just to replace the ones that have not been replaced since 1975. Mr. Groepper stated it was 23 vehicles in each year they were asking for, for a total of 46. They have cut this down to half trucks and half cars. Discussion on what was included in the "Equipment" figures.

Senator Van Valkenburg MOVED that the committee approve \$265,000 in FY 84 and \$273,097 for FY85 for "Equipment."

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Senator Dover made a SUBSTITUTE MOTION to approve \$260,000
the first year and \$273,097 the second year. Motion carried.

Senator Dover MOVED the budget as amended. Motion carried.

Property Assessment in Helena (00082) (Exhibit 3)

Mr. Roessner stated there is a 1 FTE difference because the
position was vacant most of the time in FY82.

Senator Van Valkenburg MOVED that they approve the 12 FTE's
along with the personal expenses. Motion carried.

Rep. Lory MOVED the OBPP in "Contracted Services." Motion
carried.

Senator Dover MOVED the OBPP in "Supplies and Materials."
Motion carried.

Chairman Quilici explained the "Travel" difference is that
the industrial appraisal staff wasn't completed until March
of 1982.

Senator Van Valkenburg MOVED to approve the OBPP "Travel"
figure. Motion carried.

Senator Dover MOVED to approve the balance of the OBPP budget.
Motion carried with Senator Van Valkenburg voting "no."

Rep. Lory MOVED the budget as amended. Motion carried.

Property Assessment Administration (00083) (Exhibit 4)

Senator Dover made a MOTION to accept the 16 FTE's. Motion
carried.

Rep. Lory MOVED the OBPP in "Contracted Services." Motion
carried.

Mr. Roessner said in "Supplies and Materials" the majority of
the difference is in gasoline for the attorney to be travel-
ing around the state. There is a \$1,900 difference in books
and reference materials. Mr. Groepper explained further the
reference materials they require are for new construction
techniques, solar equipment, etc.

Senator Dover made a MOTION that we approve the OBPP "Supplies
and Materials." Motion carried.

(Senator Dover assumed the chair.)

In "Communications" the difference is the toll free WATS line that the assessors and appraisers call in on. Mr. Groepper stated this costs \$750 a month for a toll free WATS line.

Rep. Lory made a MOTION that the committee adopt the OBPP budget in "Communications." Motion carried.

In "Travel" Mr. Groepper explained the compromise reached. Mr. Roessner stated there is \$3,000 in this budget for out-of-state travel, which is approximately \$2,900 more than they spent in FY82 for out-of-state travel.

(Begin Tape 92, Side A)

Senator Keating MOVED the OBPP on "Travel," "Rent," "Repair and Maintenance" and "Other Expenses." Motion carried.

Rep. Lory MOVED the whole budget as amended including the OBPP on "Equipment." Motion carried.

Property Valuation (00802) (Exhibit 5)

Budget Modification

Discussion of FTE's for the appraisal staff. Mr. Roessner stated that it is pretty difficult to determine just exactly what the workload is going to be because it is so seasonal. There are appraisers who can't get out in the wintertime to do their jobs and are staying in the offices to catch up on paperwork. As they catch up in the office, they get behind on field work during the winter months. Therefore, it is difficult to determine how many FTE's they need to complete the reappraisal.

Ms. Feaver stated they believe they can get the reappraisal done with the 23 FTE's requested, and they don't feel they can get the reappraisals done by the scheduled time without the approval of the FTE's requested.

Discussion of the 16 vehicles requested for the appraisers.

Senator Keating MOVED the OBPP budget on the modification for the additional 23 FTE's. Motion carried.

Property Valuation (00801) (Exhibit 6)

Budget Modification

On the request for 16 additional vehicles, Greg Groepper explained they need a majority of trucks rather than cars because of the travel required on gravel country roads. The first request was for 23 vehicles and was later changed to 16.

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Senator Van Valkenburg initiated a discussion on the need for
new cars to get the remainder of the reappraisals completed.

Rep. Lory made a MOTION to approve the 16 vehicles at \$133,600.

After discussion on the vehicles, Senator Keating AMENDED
the MOTION for approval to put the vehicles into FY85 rather
than FY84. (This would be \$133,600 for 16 vehicles in 1985.)
Motion passed. (Begin Tape 92, Side B)

Property Valuation (00803) (Exhibit 7)

Budget Modification

Rep. Lory MOVED to approve the \$89,888 computer costs reapportionment data. Motion carried.

Property Valuation (00804) (Exhibit 8)

Budget Modification

This modification is for 4 FTE in Agriculture and Industrial
appraisals. Mr. Groepper explained there are positions for
an ag. appraiser, two technician positions for industrial
appraisals, and an industrial appraiser.

Senator Keating MOVED the OBPP for 4 additional FTE's be
approved. Motion carried.

Property Valuation (00806) (Exhibit 9)

Budget Modification

This modification is for county computerization. Rep. Lory
made a MOTION to approve the \$211,813.

Motion carried with Senator Van Valkenburg voting "no."

The motion approved \$211,813 for the counties listed from
Broadwater to Ravalli. (See Exhibit 10)

Mr. Roessner explained the committee still has to deal with
the \$525,000 appropriation for lawsuits for dealing with the
railroads. The committee had asked at the last meeting to
continue the remainder of this appropriation, approximately
\$378,000, to defend the state's interests in other areas
such as airlines, etc.

Rep. Lory MOVED that this be a biennial appropriation so that

it can be carried over for two years. (\$378,000.)

Senator Van Valkenburg made a SUBSTITUTE MOTION that the committee appropriate \$300,000 for the biennium for this purpose.

Ms. Feaver stated they would like to see some language in the appropriation bill that could be agreed upon that would describe what this money could be used for. She referred the committee to Exhibit 11 for language they would like to see included.

After discussion, Senator Van Valdenburg agreed to add this boilerplate language into his motion. Motion carried.

Research and Information Division (00031) (Exhibits 12 & 13)

Mr. Roessner explained there were 2 FTE's that were deleted because they were transferred from this division to another. The Department explained.

Senator Keating MOVED the OBPP of 49 FTE's. Motion carried.

Senator Keating MOVED the OBPP on "Contracted Services." Motion carried.

Discussion on "Travel" expenses for this division. Mr. Roger Linnell, Administrator of the Research and Information Division, explained the travel they have had in the past has primarily been in the area of systems analysis and design for the higher level analysts. They have had the misfortune of inheriting some systems which were poorly designed, and that were very costly to maintain.

Rep. Lory MOVED the OBPP on "Supplies," "Communications," "Rent," "Repairs and Maintenance" and "Other Expenses." Motion carried.

Rep. Lory made a MOTION to approve the "Equipment" in the OBPP budget for this budget.

(Begin Tape 93, Side A)

Question being called for, the motion carried.

Senator Keating made a MOTION to fund the budget with 25% from liquor and 75% from general fund. Motion carried.

Senator Keating made a MOTION to accept the entire budget. Motion passed.

Data Entry Operations (00031) (Exhibit 14)

Budget Modification

This modified would provide for 4 FTE in both FY84 and FY85 for data entry for the residential property reappraisal effort. Ms. Feaver explained at the present time they have so much data entry work that has to be done that they don't have any resources to do the appraisal work. If they don't get the FTE's, they may have to drop systems. Discussion.

Rep. Lory MOVED to approve the modified for 4 data entry operators. Motion carried. (The original request was for 7 but was changed to 4 eventually.)

Computer Upgrade-Reapportionment Data (00032) (Exhibit 15)

Budget Modification

Ms. Feaver explained the \$50,000 would allow them to upgrade current computer facilities for preprocessing of reappraisal data. They feel they can save \$25,000 per year.

Rep. Lory made a MOTION that the committee approve the modification for \$50,000 for computer equipment. Motion carried. (This allows for an expanded capacity of their in-house computer.) Senator Keating voted "no."

Computer Operator--2nd Shift (00033) (Exhibit 16)

Budget Modification

This was for a .5 FTE to operate the computer equipment just authorized.

Rep. Lory made a MOTION to approve the .5 FTE for the modification in this area. Motion carried. Sen. Keating voted "no."

Word Processing Equipment & Operator (00034) (Exhibit 17)

Budget Modification

Ms. Feaver explained this modification was for software which the 8100/DOSF word processing system depends on.

Senator Keating MOVED to accept the software for the word processing equipment in "Contracted Services." Motion carried.

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Two Programmers--Development Project (00036) (Exhibit 18)

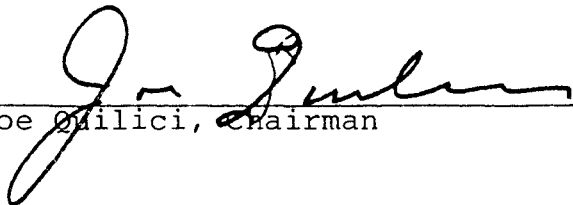
Budget Modification

Explanation by Ms. Feaver of the reasons for the need for the
2 FTE for this modification.

Rep. Lory MOVED that the committee approve of 1 FTE in FY84
and 2 FTE in FY85 with travel, communications, etc. adjusted.

Senator Van Valkenburg made a SUBSTITUTE MOTION to approve
of 1 FTE for each year and expenses cut in half. Rep. Connelly
and Rep. Lory voted "no." The substitute motion carried.

The meeting adjourned at 11:50 a.m.



Joe Guilici, Chairman

PROPERTY ASSESSMENT 00081

APPRAISERS AND ASSESSORS

Full-Time Equivalent (FTE)

less 2 FTE in FY'85 if HB-423 passes; 2 FTE will again be necessary in FY'86 because end of reappraisal changes all assessments.

| <u>Contracted Services</u> | Differences (LFA less) | |
|--|------------------------|------------|
| | FY'84 | FY'85 |
| 1. No funds for payments to counties for computers | (\$231,867) | (\$28,093) |
| 2. Reimburse counties for printing that has previously been paid for by the counties but is a state responsibility. | (\$ 41,275) | (\$40,147) |
| 3. LFA overlooked a request to decrease funds in Consulting and Professional Services for one time data processing consulting costs in Yellowstone County. | \$ 20,913 | \$22,162 |
| *Total | (\$252,229) | (\$43,078) |

Supplies and Materials

| | |
|--|-------------|
| 1. LFA lower in gasoline costs necessary to complete reappraisal | (\$ 62,245) |
| 2. LFA lower in cost of statutorily required assessment manuals | (\$ 59,983) |
| 3. LFA lower in cost of office supplies | (\$ 23,139) |
| 4. LFA lower in professional supplies, aerial photographs transferred from 00083 (administration). | (\$ 11,236) |
| 5. LFA lower in photographic supplies | (\$ 10,652) |
| *Total | (\$167,255) |

* These increases are necessary to insure the state provides for its responsibilities as included in statute and prevent the counties from having to carry the state financially in areas that are statutorily state responsibilities.

Communications

1. LFA did not adjust communication rates for out-of-town services (\$ 34,092).

| | | |
|--|-------|--------------|
| 2. LFA differs on requirements for postage (If House Bill 423 passes and is signed into law, total postage could be reduced by \$60,000). | | (\$ 43,437). |
| 3. LFA did not include funds for long-distance phone calls for area managers to call among the counties they are assigned. | | (\$ 13,201). |
| | Total | (\$ 90,730) |
| Reduction if HB 423 passed | | 60,000 |
| Net if HB 423 passed | | (\$ 30,730) |

Travel

Total amount is necessary for travel for county assessors and appraisers to meet their statutory responsibilities and increased travel requirements necessary to get reappraisal completed

total (\$159,770)

Repair and Maintenance

| | |
|---|-------------------|
| 1. LFA failed to reduce office maintenance contracts as requested | \$ 31,648 |
| 2. LFA failed to include any cost for maintenance of county computers | (\$ 91,088) |
| | Total (\$ 59,440) |

Other

| | |
|--|-------------------|
| 1. LFA is low on money necessary for statutorily required certification | (\$ 22,144) |
| 2. LFA included money for relocation in the administration budget instead of the field appraiser assessment budget | (\$ 6,645) |
| | Total (\$ 28,789) |

EQUIPMENT

Automobiles and Trucks

| | | |
|---|-----------|-----------|
| Cars - 11 at \$7,490 in FY'84 + 12 @ \$8,020 in FY'85 | | |
| Trucks - 12 with propane at \$9,100 in FY'84 | \$ 82,390 | \$ 96,240 |
| - 11 w/propane at \$9,737 in FY'85 | \$109,200 | \$107,107 |
| | \$191,590 | \$203,347 |

Office Equipment

Assessors

| | <u>FY'84</u> | <u>FY'85</u> |
|---|------------------|------------------|
| - Calculator replacement 58 per year at \$200 = | \$ <u>11,600</u> | \$ <u>11,600</u> |
| - Typewriter replacement 25 per year at \$900 = | \$ 22,500 | \$ 22,500 |
| - Copiers 5 per year at \$1,260 = | \$ 6,300 | \$ 6,300 |
| - Chairs 25 per year at \$100 = | \$ <u>2,500</u> | \$ <u>2,500</u> |
| Total | \$ 42,900 | \$ 42,900 |

Appraisers

| | | |
|---|-----------------|-----------------|
| - Calculator replacement 60 per year at \$200 = | \$ 12,000 | \$ 12,000 |
| - Typewriter replacement 20 per year at \$900 = | \$ 18,000 | \$ 18,000 |
| - Chairs, tables, desks, cameras - \$5,100 = | \$ <u>5,100</u> | \$ <u>5,100</u> |
| Total | \$ 35,100 | \$ 35,100 |

| | | |
|-----------------------------------|--------------------|--------------------|
| Equipment Total | \$269,590 | \$281,347 |
| Subtract propane costs \$750 each | | |
| 6 trucks in FY'84 | | |
| 11 trucks in FY'85 | (\$ <u>4,500</u>) | (\$ <u>8,250</u>) |
| Total | \$265,090 | \$273,097 |

ASSESSMENT IN HELENA 00082

Full-Time Equivalent (FTE)

Differences
(LFA less)

The position eliminated by the LFA was the backup appraiser in inter-county property. Position was not filled until June of 1982 because of reorganization.

(1 FTE)

Subtotal Contracted Services

Total difference is due to data processing to allow for increased activity in inter-county and industrial appraisal as the appraisal cycle gets in full gear.

(\$ 14,623)

Total (\$ 14,623)

Supplies and Materials

LFA failed to recognize the deletion and subsequent transfer of funds for aerial photographs to assessor and appraiser programs.

\$ 11,236

LFA is less in gas requirements necessary for increased industrial appraisal travel required to complete reappraisal.

(\$ 3,698)

Total \$ 7,538

Communications

LFA failed to allow for outstationed industrial appraisal team in Billings and the communications costs for that office.

(\$ 686)

Total (\$ 686)

Travel

LFA based their estimate on 1982 expenditures. Industrial appraisal staff wasn't completely staffed up until March of 1982. OBPP request is reflective of the last three months of 1982 when division was fully staffed and operational. Difference

(\$ 35,648)

Total (\$ 35,648)

Repair and Maintenance

LFA is low in actual experience for vehicle repairs and maintenance. (\$ 1,273)

Total (\$ 1,273)

EQUIPMENT REQUESTED FY'84

Industrial Bureau

Calculators, safety equipment, furniture for the Billings appraisal office. (\$ 1,400)

Ag and Timber Bureau

Calculator (\$ 200)

Total FY84 requests (\$ 1,600)

EQUIPMENT REQUESTED FY'85

Industrial Bureau

Office equipment (\$ 1,400)

Automobile to replace 1975 automobile (\$ 8,020)

Subtotal (\$ 9,420)

Ag and Timber Bureau

\$200 for specialized agricultural appraisal equipment such as planimeters and graduated dividers. (\$ 200)

Total Request (\$ 9,620)

PROPERTY ASSESSMENT ADMINISTRATION 00083

Contracted Services

Differences
(LFA less)

- | | |
|---|-------------------|
| 1. Data Processing - LFA estimate did not take into consideration lawyer being on staff for only half of the fiscal year and necessity of operation of automated appeal system | (\$ 1,100) |
| 2. Printing - LFA did not take into consideration that most of the expenses in FY'82 did not start up until January of 1982. Increase reflects more accurately the expenses of operating for a full fiscal year | (\$ 1,000) |
| 3. Private Legal Counsel - Although FY'82 expenditures were reduced from \$11,931 to a FY'82 adjusted level of \$3,720, LFA did not allow an accurate amount for the required Administrative Rule Hearings | <u>(\$ 2,000)</u> |
| Total | (\$ 4,100) |

Supplies and Materials

| | |
|--|-------------------|
| Total difference primarily reflects the additional cost of having a full-time attorney assigned to the Division. The attorney did not come on board until February of 1982. The attorney must travel to all 56 counties to represent the Department in County Tax Appeal Board hearings and court cases (statutory requirement). | <u>(\$ 4,492)</u> |
| Total | (\$ 4,492) |

Communications

| | |
|---|-------------------|
| The difference consists of the installation in the beginning of 1983 of a toll-free line for assessors and out-stationed appraisal staff to call Helena and asked to be called back on the WATTS line. Installation of the toll-free line held down the increases in long-distance calls in appraiser and assessment budgets and improves service to taxpayers. | <u>(\$ 9,497)</u> |
| Total | (\$ 9,497) |

Travel

| | |
|---|--------------------|
| The increase in this line item is reflected in the need to have personal property auditors traveling a large percentage of the time. Reduced budget in FY'82 did not allow for travel at the level necessary to meet statutory responsibilities | <u>(\$ 12,497)</u> |
| Total | (\$ 12,497) |

Other Expenses

Lower OBPP figure is more correct. The difference should be transferred to 00081 for relocation.

\$ 5,931

Total \$ 5,931

Equipment

LFA included automobiles for the Division in the administration budget. Those have been included in 00081. The Property Assessment administration is requesting \$2,282 for equipment in the first year of the biennium and \$1,400 in the second year of the biennium for calculator replacements, a microfiche reader, chairs, and specialized appraisal tools such as proportional dividers. Difference is \$114,718 in FY'84; \$115,600 in FY'85.

FY'84 \$114,718
FY'85 \$115,600

AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT DATE : 01/03/83
TIME : 16/25/25
AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00081 PROPERTY ASSESSORS & APP.

Approved by Council
2/26/82

CURRENT LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|--------------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 412,400 | 397,59 | -14,81 | | 412,40 | 397,59 | -14,81 | |
| 1100 | SALARIES | 6,265,610 | 6,143,810 | -121,800 | | 6,249,478 | 6,120,535 | -128,943 | |
| 1200 | HOURLY WAGES | 414 | | -414 | | 414 | | -414 | |
| 1400 | EMPLOYEE BENEFITS | 911,080 | 877,528 | -33,552 | | 919,984 | 889,980 | -30,004 | |
| 1500 | HEALTH INSURANCE | 395,904 | 384,561 | -11,343 | | 395,904 | 384,561 | -11,343 | |
| | TOTAL LEVEL | 7,573,008 | 7,405,899 | -167,109 | | 7,565,780 | 7,395,076 | -170,704 | |
| 2100 | CONTRACTED SERVICES | 408,316 798,913 | 546,684 | -252,229 | | 622,558 | 579,480 | -43,078 | |
| 2200 | SUPPLIES & MATERIALS | 143,571 333,240 | 161,160 | -172,080 | | 358,699 | 173,178 | -185,521 | |
| 2300 | COMMUNICATIONS | 280,173 | 189,006 | -91,167 | | 316,555 | 211,592 | -104,963 | |
| 2400 | TRAVEL | 271,513 | 111,743 | -159,770 | | 276,059 | 114,586 | -161,473 | |
| 2500 | RENT | 32,317 | 32,862 | 545 | | 34,256 | 34,831 | 575 | |
| 2600 | UTILITIES | 1,091 | 1,088 | -3 | | 1,359 | 1,354 | -5 | |
| 2700 | REPAIR & MAINTENANCE | 141,128 131,200 | 82,336 | -58,792 | | 149,595 | 87,271 | -62,324 | |
| 2800 | OTHER EXPENSES | 64,720 | 35,739 | -28,981 | | 65,813 | 37,880 | -27,933 | |
| | TOTAL LEVEL | 1,923,095 | 1,160,618 | -762,477 | | 1,824,894 | 1,240,172 | -584,722 | |
| 3100 | EQUIPMENT | 269,590 | | -269,590 | | 281,347 | | -281,347 | |
| | TOTAL LEVEL | 269,590 | | -269,590 | | 281,347 | | -281,347 | |
| | TOTAL PROGRAM | 9,765,693 | 8,566,517 | -1,199,176 | | 9,672,021 | 8,635,248 | -1,036,773 | |
| 01100 | GENERAL FUND | 9,765,693 | 8,566,517 | -1,199,176 | | 9,672,021 | 8,635,248 | -1,036,773 | |
| | TOTAL PROGRAM | 9,765,693 | 8,566,517 | -1,199,176 | | 9,672,021 | 8,635,248 | -1,036,773 | |

REPORT EL 00
DATE : 01/08/83
TIME : 16/25/25

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00082 PROPERTY ASSESSMENT HELENA

OFFICE OF BUDGET PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

PAGE 379

2/28/83
CURRENT LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|------------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 12.00 <i>OK</i> | 11.00 | -1.00 | --- | 12.00 | 11.00 | -1.00 | --- |
| 1100 | SALARIES | 260,560 | 239,304 | -21,256 | --- | 259,562 | 238,396 | -21,166 | --- |
| 1400 | EMPLOYEE BENEFITS | 37,833 | 34,659 | -3,174 | --- | 38,104 | 35,204 | -2,900 | --- |
| 1500 | HEALTH INSURANCE | 11,520 | 10,560 | -960 | --- | 11,520 | 10,560 | -960 | --- |
| | TOTAL LEVEL | 309,913 | 284,523 | -25,390 | --- | 309,186 | 284,160 | -25,026 | --- |
| 2100 | CONTRACTED SERVICES | 27,079 <i>FL</i> | 12,456 | -14,623 | --- | 28,704 | 13,200 | -15,504 | --- |
| 2200 | SUPPLIES & MATERIALS | 12,865 <i>OK</i> | 20,395 | 7,530 | --- | 13,904 | 21,696 | 7,792 | --- |
| 2300 | COMMUNICATIONS | 2,007 | 1,321 | -686 | --- | 2,271 | 1,506 | -765 | --- |
| 2400 | TRAVEL | 58,341 <i>OK</i> | 22,693 | -35,648 | --- | 58,755 | 23,128 | -35,627 | --- |
| 2500 | RENT | 3,141 | 1,335 | -1,806 | --- | 3,329 | 1,414 | -1,915 | --- |
| 2700 | REPAIR & MAINTENANCE | 2,618 | 1,345 | -1,273 | --- | 2,775 | 1,421 | -1,354 | --- |
| 2800 | OTHER EXPENSES | 4,554 | 4,710 | 156 | --- | 4,763 | 4,990 | 227 | --- |
| | TOTAL LEVEL | 110,605 | 64,255 | -46,350 | --- | 114,501 | 67,355 | -47,146 | --- |
| 3100 | EQUIPMENT | 1,600 | --- | -1,600 | --- | 9,620 | --- | -9,620 | --- |
| | TOTAL LEVEL | 1,600 | --- | -1,600 | --- | 9,620 | --- | -9,620 | --- |
| | TOTAL PROGRAM | 422,118 | 348,778 | -73,340 | --- | 433,307 | 351,515 | -81,792 | --- |
| 01100 | GENERAL FUND | 422,118 | 348,778 | -73,340 | --- | 433,307 | 351,515 | -81,792 | --- |
| | TOTAL PROGRAM | 422,118 | 348,778 | -73,340 | --- | 433,307 | 351,515 | -81,792 | --- |

Exhibit 3
2-28-83

BIENNIUM 84-85 BUDGET REQUEST
THIRD LEVEL EXPLANATION

00083 Property Assessment Admin.
(Includes 0860 Admin., 0870 Personal and 0880 Res/Com)

OPERATING EXPENSES

2100 Contracted Services

2102 Consulting and Prof. Services

a. FY'82 spent \$2,271 c. FY'84 requested \$2,597
b. FY'82 Adjusted \$2,311 d. FY'85 requested \$2,753

The amounts requested are for assistance in developing and defending complex taxation schedules and procedures.

2103 Data Processing Services

a. FY'82 spent \$12,372 c. FY'84 requested \$15,034
b. FY'82 Adjusted \$13,380 d. FY'85 requested \$15,936

These amounts are for the automated appeal system, personnel information system, vehicle statistics and forms inventory system. These systems were activated during FY'82 so FY'82 spent only reflects partial annual costs.

2110 Printing

a. FY'82 spent \$2,365 c. FY'84 requested \$3,641
b. FY'82 adjusted \$3,241 d. FY'85 requested \$3,859

Numerous policy statements, information memos, personnel forms, etc. mandate printing funding. Many of these printing requirements were new in FY'82 and costs weren't reflected in the FY'82 spent.

2157 Private Legal Counsel

a. FY'82 spent \$11,931 c. FY'84 requested \$4,180
b. FY'82 adjusted \$ 3,720 d. FY'85 requested \$4,431

Reduced to reflect deletion of a one-time expense incurred in FY'82. The remainder is for ongoing administrative rule hearings.

2200 Supplies and Materials

2212 Photo and Reproduction

a. FY'82 spent \$2,281 c. FY'84 requested \$2,900
b. FY'82 adjusted \$2,581 d. FY'85 requested \$3,074

The increase from FY'82 spent is for additional anticipated copies of memos, policies, schedules, etc. in the Res/Com Bureau.

2216 Gasoline

a. FY'82 spent \$4,122 c. FY'84 requested \$6,628
b. FY'82 adjusted \$6,199 d. FY'85 requested \$7,357

The increase here is due to Personal Property increasing staff travel to perform field audit work of the assessors' offices.

2225 Books and Reference Materials

a. FY'82 spent \$2,896 c. FY'84 requested \$5,156
b. FY'82 adjusted \$4,589 d. FY'85 requested \$5,465

The increase includes request for adequate personal property guide books and reappraisal reference materials which the Res/Com Bureau does not currently have.

2300 Communications

2301 Telephone - Local Services

a. FY'82 spent \$4,136 c. FY'84 requested \$3,152
b. FY'82 adjusted \$4,568 d. FY'85 requested \$3,688

Adjusted downward for Biennium 84-85 in accordance with Department standards.

2302 Telephone Long Distance

a. FY'82 spent \$ 1,168 c. FY'84 requested \$11,442
b. FY'82 adjusted \$10,582 d. FY'85 requested \$12,129

The increase here is due to installation of a toll-free line at \$790.00 per month.

2304 Postage

a. FY'82 spent \$11,872 c. FY'84 requested \$12,885
b. FY'82 adjusted \$12,481 d. FY'85 requested \$14,398

Res/Com Bureau anticipates additional mailings of appraisal instructions to area managers and appraisal offices, once automated residential appraisal is fully operational.

2314 Telephone - STS Use

a. FY'82 spent \$6,003 c. FY'84 requested \$ 9,531
b. FY'82 adjusted \$5,956 d. FY'85 requested \$11,437

Increase reflects anticipated increased cost in accordance with Department standards.

2400 Travel

2401 In-state Personal Car Mileage

a. FY'82 spent \$1,123 c. FY'84 requested \$2,365
b. FY'82 adjusted \$2,105 d. FY'85 requested \$2,507

Increase in personal property Bureau \$840.00; Res/Com Bureau increase by \$140.00

2404 In-state Motor Pool

a. FY'82 spent \$1,553 c. FY'84 requested \$3,216
b. FY'82 adjusted \$2,862 d. FY'85 requested \$3,409

Res/Com Bureau anticipates the need for 600 miles per month of motor pool use for compliance audits, plus division attorney travel on contested tax cases.

2407 In-state Meals
a. FY'82 spent \$6,903 c. FY'84 requested \$9,358
b. FY'82 adjusted \$9,358 d. FY'85 requested \$9,358
Personal property expects more workshops, meetings, etc. and more people on travel status. Admin. now has an attorney on the staff whose expenses were not reflected in FY'82.

2408 In-state Lodging
a. FY'82 spent \$ 7,348 c. FY'84 requested \$11,812
b. FY'82 adjusted \$11,812 d. FY'85 requested \$11,812
Admin. increase for attorney \$1,050
Personal Bureau increase \$3,414

2412 Out-of-state Commercial Trans.
a. FY'82 spent \$ 8 c. FY'84 requested \$1,685
b. FY'82 adjusted \$1,500 d. FY'85 requested \$1,786
Res/Com Bureau requires advanced training in appraisal which is expected to be available only out of state.

2417 Out-of-state Meals
a. FY'82 spent \$ 23 c. FY'84 requested \$472
b. FY'82 adjusted \$472 d. FY'85 requested \$472
This increase is affiliated with out-of-state training in appraisal for Res/Com Bureau personnel.

2418 Out-of-state Lodging
a. FY'82 spent \$ 57 c. FY'84 requested \$950
b. FY'82 adjusted \$950 d. FY'85 requested \$950
This increase is affiliated with out-of-state training in appraisal for Res/Com Bureau personnel

2500 Rent - Mitchell Building FY'84 \$17,476; FY'85 \$19,340

2700 Repair and Maintenance

2704 Office Equipment
a. FY'82 spent \$2,357 c. FY'84 requested \$8,304
b. FY'82 adjusted \$7,391 d. FY'85 requested \$8,802
Admin. requires maintenance on System VI and new word processing system - increase \$4,710. Res/Com Bureau needs an increase of \$324 for 4 calculators and a computer terminal.

2727 Tires and Tubes
a. FY'82 spent \$215 c. FY'84 requested \$687
b. FY'82 adjusted \$611 d. FY'85 requested \$728
Personal Property requests an increase of \$396.00 for tires for their two vehicles.

2800 Other Expenses

2809 Registration fees for Training Conferences
a. FY'82 spent \$ 886 c. FY'84 requested \$1,440
b. FY'82 adjusted \$1,440 d. FY'85 requested \$1,440
Sixteen FTE at \$90.00 each is \$1,440.

2822 Freight and Express

a. FY'82 spent \$107

c. FY'84 requested \$561

b. FY'82 adjusted \$499

d. FY'85 requested \$595

Res/Com Bureau uses UPS to ship RDCF-3s, manuals, calculators, etc. to and from the counties.

3000

Equipment

Requested FY'84:

Administration \$ 790.00 two calculators and two chairs.

Personal \$1,000.00 calculators and chairs

Res/Com \$ 492.00 one calculator, one microfiche reader
and one proportional divider.

Total \$2,282.00

Requested FY'85:

Administration \$ 400.00 two calculators at \$200 each

Personal \$1,000.00 calculators and chairs

Res/Com -0-

Total \$1,400.00

REPORT : 01/1/83
DATE : 16/12/25

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00083 PROPERTY ASSESSMENT ADMIN

ICE BUDGET & PIA PIA ING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

CURRENT LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 16.00 | 16.00 | | | 16.00 | 16.00 | | |
| 1100 | SALARIES | 359,209 | 358,985 | -224 | | 358,127 | 357,622 | -505 | |
| 1200 | HOURLY WAGES | 41 | | -41 | | 41 | | -41 | |
| 1400 | EMPLOYEE BENEFITS | 47,529 | 50,803 | 3,274 | | 47,959 | 51,682 | 3,723 | |
| 1500 | HEALTH INSURANCE | 15,360 | 15,360 | | | 15,360 | 15,360 | | |
| | TOTAL LEVEL | 422,139 | 425,148 | 3,009 | | 421,487 | 424,664 | 3,177 | |
| 2100 | CONTRACTED SERVICES | 25,670 | 21,492 | -4,178 | | 27,210 | 22,780 | -4,430 | |
| 2200 | SUPPLIES & MATERIALS | 22,002 | 17,510 | -4,492 | | 23,653 | 18,777 | -4,876 | |
| 2300 | COMMUNICATIONS | 37,128 | 27,631 | -9,497 | | 41,809 | 31,679 | -10,130 | |
| 2400 | TRAVEL | 32,262 | 19,765 | -12,497 | | 32,843 | 20,087 | -12,756 | |
| 2500 | RENT | 17,639 | 19,167 | 1,528 | | 19,514 | 20,315 | 801 | |
| 2700 | REPAIR & MAINTENANCE | 11,274 | 11,013 | -261 | | 11,950 | 11,669 | -281 | |
| 2800 | OTHER EXPENSES | 3,762 | 9,693 | 5,931 | | 3,902 | 10,271 | 6,369 | |
| | TOTAL LEVEL | 149,737 | 126,271 | -23,466 | | 160,881 | 135,578 | -25,303 | |
| 3100 | EQUIPMENT | 2,282 | 117,000 | 114,718 | | 1,400 | 117,000 | 115,600 | |
| | TOTAL LEVEL | 2,282 | 117,000 | 114,718 | | 1,400 | 117,000 | 115,600 | |
| | TOTAL PROGRAM | 574,158 | 668,419 | 94,261 | | 583,768 | 677,242 | 93,474 | |
| 01100 | GENERAL FUND | 574,158 | 668,419 | 94,261 | | 583,768 | 677,242 | 93,474 | |
| | TOTAL PROGRAM | 574,158 | 668,419 | 94,261 | | 583,768 | 677,242 | 93,474 | |

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00802 23 FTE APPR. STAFF

| E/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| | | | | | | | | | |
| 000 | FULL TIME EQUIVALENT (FTE) | 20.00 | | -20.00 | | 20.00 | | -20.00 | |
| 100 | SALARIES | 267,485 | | -267,485 | | 266,460 | | -266,460 | |
| 400 | EMPLOYEE BENEFITS | 38,892 | | -38,892 | | 39,223 | | -39,223 | |
| 500 | HEALTH INSURANCE | 19,200 | | -19,200 | | 19,200 | | -19,200 | |
| | TOTAL LEVEL | 325,577 | | -325,577 | | 324,883 | | -324,883 | |
| 200 | SUPPLIES & MATERIALS | 4,277 | | -4,277 | | 4,747 | | -4,747 | |
| 400 | TRAVEL | 18,360 | | -18,360 | | 19,102 | | -19,102 | |
| | TOTAL LEVEL | 22,637 | | -22,637 | | 23,849 | | -23,849 | |
| 100 | EQUIPMENT | 8,625 | | -8,625 | | | | | |
| | TOTAL LEVEL | 8,625 | | -8,625 | | | | | |
| | TOTAL PROGRAM | 356,839 | | -356,839 | | 348,732 | | -348,732 | |
| 1100 | GENERAL FUND | 356,839 | | -356,839 | | 348,732 | | -348,732 | |
| | TOTAL PROGRAM | 356,839 | | -356,839 | | 348,732 | | -348,732 | |

Exhibit 5
2-28-83

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT EBSK100
DATE : 01/08/83
TIME : 16/26/30
AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00801 ~~25~~ VEHICLES-PROP. TAX
16

| MODIFIED LEVEL SERVICES ONLY | | | | | | | | | |
|------------------------------|---------------|--------------------|--------------|--------------------|-------------------|---------------|--------------|----------------|-------------------|
| PROGRAM : 00801 | | PROPERTY VALUATION | | VEHICLES-PROP. TAX | | | | | |
| CONTROL : 00801 | | 16 | | 16 | | | | | |
| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
| 3100 | EQUIPMENT | 145,600 133,600 | | -145,600 | —, —, — | | | —, —, — | |
| | TOTAL LEVEL | 145,600 133,600 | | -145,600 | —, —, — | | | —, —, — | |
| | TOTAL PROGRAM | 145,600 133,600 | | -145,600 | —, —, — | | | —, —, — | |
| 01100 | GENERAL FUND | 145,600 | | -145,600 | —, —, — | | | —, —, — | |
| | TOTAL PROGRAM | 145,600 | | -145,600 | —, —, — | | | —, —, — | |

COMMENTS :

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30
AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00803 COMP COSTS REAPPR DATA

MODIFIED LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|---------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 2100 | CONTRACTED SERVICES | 89,888 | | -89,888 | | 95,281 | | -95,281 | |
| | TOTAL LEVEL | 89,888 | | -89,888 | | 95,281 | | -95,281 | |
| | TOTAL PROGRAM | 89,888 | | -89,888 | | 95,281 | | -95,281 | |
| 01100 | GENERAL FUND | 89,888 | | -89,888 | | 95,281 | | -95,281 | |
| | TOTAL PROGRAM | 89,888 | | -89,888 | | 95,281 | | -95,281 | |

COMMENTS :

For computer costs.

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 08 PROPERTY VALUATION
CONTROL : 00804 4 FTE-AGRIC & IND. APPRAS.

MODIFIED LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 4.00 | | -4.00 | | 4.00 | | -4.00 | |
| 1100 | SALARIES | 66,244 | | -66,244 | | 65,990 | | -65,990 | |
| 1400 | EMPLOYEE BENEFITS | 9,619 | | -9,619 | | 9,687 | | -9,687 | |
| 1500 | HEALTH INSURANCE | 3,840 | | -3,840 | | 3,840 | | -3,840 | |
| | TOTAL LEVEL | 79,703 | | -79,703 | | 79,517 | | -79,517 | |
| 2200 | SUPPLIES & MATERIALS | 1,860 | | -1,860 | | 1,989 | | -1,989 | |
| 2300 | COMMUNICATIONS | 408 | | -408 | | 445 | | -445 | |
| 2400 | TRAVEL | 5,913 | | -5,913 | | 6,009 | | -6,009 | |
| 2800 | OTHER EXPENSES | 303 | | -303 | | 321 | | -321 | |
| | TOTAL LEVEL | 8,484 | | -8,484 | | 8,764 | | -8,764 | |
| 3100 | EQUIPMENT | 1,945 | | -1,945 | | | | | |
| | TOTAL LEVEL | 1,945 | | -1,945 | | | | | |
| | TOTAL PROGRAM | 90,132 | | -90,132 | | 88,281 | | -88,281 | |
| 01100 | GENERAL FUND | 90,132 | | -90,132 | | 88,281 | | -88,281 | |
| | TOTAL PROGRAM | 90,132 | | -90,132 | | 88,281 | | -88,281 | |

Per transfer

Exhibit 8
2-28-83

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT EBSR 00
DATE : 01/08/83
TIME : 16/26/30

1 AGENCY : 5801 DEPARTMENT OF REVENUE
2 PROGRAM : 08 PROPERTY VALUATION
3 CONTROL : 00806 CNTY COMPUTERIZATION

MODIFIED LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|---------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 2100 | CONTRACTED SERVICES | 211,813 | | -211,813 | | | | | |
| | TOTAL LEVEL | 211,813 | | -211,813 | | | | | |
| | TOTAL PROGRAM | 211,813 | | -211,813 | | | | | |
| 01100 | GENERAL FUND | 211,813 | | -211,813 | | | | | |
| | TOTAL PROGRAM | 211,813 | | -211,813 | | | | | |

COMMENTS :

COUNTY COMPUTERIZATION

This is a priority-ordered list of counties which are in varying stages of computer system implementation. We have expressed our support for automation efforts in these counties with the contingency that we will provide a fair share of the cost of these systems if our funding request for this purpose is granted by the Legislature.

| <u>COUNTY</u> | <u>STATUS</u> | <u>ONE TIME COST</u> |
|---------------|--------------------------|----------------------|
| Broadwater | in operation | \$16,660.00 |
| Carbon | in operation | 11,725.00 |
| Glacier | in operation | 18,100.00 |
| Pondera | in operation | 16,600.00 |
| Roosevelt | in operation | 20,600.00 |
| Hill | in operation | 25,822.00 |
| Toole | in operation | 16,660.00 |
| Teton | in operation | 5,000.00 |
| Daniels | in operation | 10,845.00 |
| Fallon | on Bid | 20,600.00 |
| Blaine | in operation | 20,600.00 |
| Liberty | in operation | 12,465.00 |
| Powder River | on Bid | 12,517.00 |
| Chouteau | in operation | 16,600.00 |
| Custer | on Bid | 20,600.00 |
| Dawson | in operation | 30,621.00 |
| Fergus | awaiting revenue support | 30,621.00 |
| Jefferson | awaiting revenue support | 20,600.00 |
| Lake | awaiting revenue support | 30,621.00 |
| Park | awaiting revenue support | 30,621.00 |
| Ravalli | on Bid | 30,621.00 |
| Sheridan | in operation | 9,582.00 |
| Garfield | awaiting revenue support | 19,160.00 |
| Madison | awaiting revenue support | 16,660.00 |
| Musselshell | awaiting revenue support | 20,600.00 |
| Powell | awaiting revenue support | 20,600.00 |
| Beaverhead | awaiting revenue support | 26,119.00 |

rh5

DEPARTMENT OF REVENUE



TED SCHWINDEN GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA MONTANA 59620

February 3, 1983

LET-511-10

TO: Ellen Feaver
Director

FROM: *Gregg Groepper*, Administrator
Property Assessment Division

RE: Railroad Lawsuit Appropriation

DIRECTOR
DEPT. OF REVENUE

Based on my records the entire amount of the appropriation for defense of the railroad litigation was \$535,000. According to the January SBAS Reports for the month ending December 31, 1982, we spent:

| | | | |
|--------------|-------|--------|-----------|
| December | -- \$ | 8,862 | |
| Year-to-date | -- \$ | 32,052 | |
| Prior Years | -- \$ | 91,508 | |
| Balance | -- | | \$411,440 |

Our additional anticipated closing expenses would be as follows:

| | | |
|--|----|---|
| Expert witness Associated Appraisal Analysis | -- | \$ 45,000 |
| Expert witness ECO Incorporated | -- | \$ 7,700 |
| Department of Justice, attorney fees | -- | Approximately \$ 10,000 |
| | | anticipated balance available \$378,740 |

We will have more accurate figures once we get our February SBAS . Accounting Reports. Recent relief has been provided airlines under the Tax Equity and Fiscal Responsibility Act in addition to existing relief under the Railroad and Revitalization and Regulatory Reform Act (4-R) (which also applies to leased car companies in areas such as gross receipts tax). My suggestion would be we ask for a continuation of this appropriation through the biennium to deal with "legal issues arising under federal nondiscriminatory taxation acts such as the Tax Equity and Fiscal Responsibility Act, the Railroad Revitalization and Regulatory Reform Act, and any subsequent federal legislation which directs the state to take a nondiscriminatory posture in the taxation of entities doing business within the state". It is intended this appropriation would only be used for attorney fees, expert witnesses and extraordinary expenses associated solely with resolving disputes in these particular areas".

Continuing this appropriation would be to the state's advantage because of the amount of expertise established in the Attorney General's office during the legal preparations for the railroad property tax lawsuits. Denny Moreen and Dan Hoven of the Attorney General's office are now the resident experts in the State of Montana concerning 4-R legislation. It would be a shame to expend the extra state resources to develop in house experts when excellent experts exist in the Justice Department in this particular area.

GG:kc

gg22

OFFICE OF BUDGET PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

REPORT EL 3 J0
DATE : 01/08/83
TIME : 16/25/25

AGENCY : 5001 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00000

CURRENT LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | Budget FY 83 | OLPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OLPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|-----------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000. | FULL TIME EQUIVALENT (FTE) | 49.50 | 49.00 | 47.50 | -1.50 | --- | 49.00 | 47.50 | -1.50 | --- |
| 1100 | SALARIES | 851,548 | 871,740 | 849,257 | -22,483 | --- | 868,416 | 846,185 | -22,231 | --- |
| 1400 | EMPLOYEE BENEFITS | 166,343 | 126,141 | 110,938 | -15,203 | --- | 127,223 | 112,802 | -14,421 | --- |
| 1500 | HEALTH INSURANCE | 47,040 | 47,040 | 45,600 | -1,440 | --- | 47,040 | 45,600 | -1,440 | --- |
| | TOTAL LEVEL | 1,014,921 | 1,014,921 | 1,005,795 | -39,126 | --- | 1,042,679 | 1,004,587 | -38,092 | --- |
| 2100 | CONTRACTED SERVICES | 85,330 | 69,796 | 74,193 | 4,397 | --- | 61,264 | 78,641 | 17,377 | --- |
| 2200 | SUPPLIES & MATERIALS | 2,025 | 24,676 | 8,382 | -16,294 | --- | 26,156 | 8,883 | -17,273 | --- |
| 2300 | COMMUNICATIONS | 11,323 | 9,966 | 11,542 | 1,576 | --- | 11,786 | 13,455 | 1,669 | --- |
| 2400 | TRAVEL | 1,387 | 6,603 | 4,275 | -2,328 | --- | 6,859 | 4,392 | -2,467 | --- |
| 2500 | RENT | 163,524 | 73,325 | 67,647 | -5,678 | --- | 78,931 | 71,704 | -7,227 | --- |
| 2700 | REPAIR & MAINTENANCE | 17,080 | 19,328 | 19,257 | -71 | --- | 20,408 | 20,410 | -2 | --- |
| 2800 | OTHER EXPENSES | 5,427 | 8,637 | 5,638 | -2,999 | --- | 8,891 | 5,973 | -2,918 | --- |
| | TOTAL LEVEL | 290,996 | 212,331 | 190,934 | -21,397 | --- | 214,375 | 203,458 | -10,917 | --- |
| 3100 | EQUIPMENT | 3,000 | 33,698 | 500 | -33,198 | --- | 13,389 | 500 | -12,889 | --- |
| | TOTAL LEVEL | 3,000 | 33,698 | 500 | -33,198 | --- | 13,389 | 500 | -12,889 | --- |
| | TOTAL PROGRAM | 341,937 | 1,290,950 | 1,197,229 | -93,721 | --- | 1,270,443 | 1,208,545 | -61,898 | --- |
| 01100 | GENERAL FUND | 932,432 | 968,213 | 857,216 | -110,997 | --- | 952,833 | 865,318 | -87,515 | --- |
| 06005 | LIQUOR DIVISION | 379,505 | 322,737 | 340,013 | 17,276 | --- | 317,610 | 343,227 | 25,617 | --- |
| | TOTAL PROGRAM | 1,311,937 | 1,290,950 | 1,197,229 | -93,721 | --- | 1,270,443 | 1,208,545 | -61,898 | --- |

ISSUES: Recommended Changes to LFA Budget

1. Personal Services - Add 2.00 F.T.E. for data entry operators each year
2. Supplies & Materials - Add \$16,294(84) and \$17,273(85) to maintain FY 82 base expenditures
3. Travel - Add \$2,328(84) and \$2,467(85) for travel related to training
4. Other Expenses - Add \$2,999(84) and \$2,918(85) for training to maintain qualified programming personnel.
5. Equipment - Add \$33,198(84) and \$12,889(85); the requested equipment is essential to the effective operation of Data Entry and Word Processing Systems in the Department.

Exhibit 12
2-28-83

REPORT EDSR100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

PAGE 141

AGENCY : 5001 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISION
CONTROL : 00036 2 PRGRMERS-DEVS PROJ.

MODIFIED LEVEL SERVICES ONLY

AC/OE DESCRIPTION

0000 FULL TIME EQUIVALENT (FTE)

1100 SALARIES

1400 EMPLOYEE BENEFITS

1500 HEALTH INSURANCE

TOTAL LEVEL

2100 CONTRACTED SERVICES

2300 COMMUNICATIONS

2400 TRAVEL

2500 RENT

2700 REPAIR & MAINTENANCE

2800 OTHER EXPENSES

TOTAL LEVEL

TOTAL PROGRAM

01100 GENERAL FUND

TOTAL PROGRAM

| AC/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 7,067 | | -2.00 | | 7,067 | | -2.00 | |
| 1100 | SALARIES | 40,030 | | -40,030 | | 40,030 | | -40,030 | |
| 1400 | EMPLOYEE BENEFITS | 7,067 | | -7,067 | | 7,127 | | -7,127 | |
| 1500 | HEALTH INSURANCE | 1,920 | | -1,920 | | 1,920 | | -1,920 | |
| | TOTAL LEVEL | 57,825 | | -57,825 | | 57,697 | | -57,697 | |
| 2100 | CONTRACTED SERVICES | 3,370 | | -3,370 | | 3,572 | | -3,572 | |
| 2300 | COMMUNICATIONS | 690 | | -690 | | 808 | | -808 | |
| 2400 | TRAVEL | 1,000 | | -1,000 | | 1,000 | | -1,000 | |
| 2500 | RENT | 562 | | -562 | | 596 | | -596 | |
| 2700 | REPAIR & MAINTENANCE | 450 | | -450 | | 478 | | -478 | |
| 2800 | OTHER EXPENSES | 1,000 | | -1,000 | | 1,000 | | -1,000 | |
| | TOTAL LEVEL | 6,252 | | -6,252 | | 6,634 | | -6,634 | |
| | TOTAL PROGRAM | 64,077 | | -64,077 | | 64,331 | | -64,331 | |
| 01100 | GENERAL FUND | 64,077 | | -64,077 | | 64,331 | | -64,331 | |
| | TOTAL PROGRAM | 64,077 | | -64,077 | | 64,331 | | -64,331 | |

This modification would provide the Research and Information Division two additional Programmer/Analysts for new systems development. At this point in time three projects are planned for these two Programmer/Analysts. These three new systems are: 1) Rewrite of the Department's ten-year-old Accounts Receivable System; 2) The development of a Natural Resource and Corporation Database System; 3) Modification of the current withholding system to allow on-line processing of data. Without these two Programmer/Analysts, the above-mentioned development projects would have to be deferred until the 1986-1987 biennium.

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00034 WORD PROC. EQP. & OPERATOR

MODIFIED LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|---------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 2100 | CONTRACTED SERVICES | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL LEVEL | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL PROGRAM | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| 01100 | GENERAL FUND | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL PROGRAM | 29,746 | | -29,746 | | 31,531 | | -31,531 | |

COMMENTS : This modification is for the software which our 8100/DOSF word processing system depends upon. Without this software our Departmentwide word processing system would cease to run.

REPORT EBSRT110
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

JE 138

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00033 COMP OPERATOR-2ND SHIFT

MODIFIED LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | .50 | | -.50 | | .50 | | -.50 | |
| 1100 | SALARIES | 8,540 | | -8,540 | | 8,508 | | -8,508 | |
| 1400 | EMPLOYEE BENEFITS | 1,236 | | -1,236 | | 1,246 | | -1,246 | |
| 1500 | HEALTH INSURANCE | 480 | | -480 | | 480 | | -480 | |
| | TOTAL LEVEL | 10,256 | | -10,256 | | 10,234 | | -10,234 | |
| 2100 | CONTRACTED SERVICES | 56 | | -56 | | 59 | | -59 | |
| 2200 | SUPPLIES & MATERIALS | 899 | | -899 | | 953 | | -953 | |
| | TOTAL LEVEL | 955 | | -955 | | 1,012 | | -1,012 | |
| | TOTAL PROGRAM | 11,211 | | -11,211 | | 11,246 | | -11,246 | |
| 01100 | GENERAL FUND | 11,211 | | -11,211 | | 11,246 | | -11,246 | |
| | TOTAL PROGRAM | 11,211 | | -11,211 | | 11,246 | | -11,246 | |

This modification would add a second shift operator for our current computer facilities. This operator is necessary to continue the effective and efficient operation of computer facilities for word processing, processing of residential reappraisal data (see Control Item 00032), and provide an operator for evening polling of point-of-sale cash registers.

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

PAGE 135

AGENCY : 5001 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISION
CONTROL : 00031 7 DATA ENT. OPER.

MODIFIED LEVEL SERVICES ONLY

| AE/QE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 4.00 | | -4.00 | | 4.00 | | -4.00 | |
| 1100 | SALARIES | 43,868 | | -43,868 | | 43,700 | | -43,700 | |
| 1100 | EMPLOYEE BENEFITS | 6,348 | | -6,348 | | 6,402 | | -6,402 | |
| 1500 | HEALTH INSURANCE | 3,840 | | -3,840 | | 3,840 | | -3,840 | |
| | TOTAL LEVEL | 54,056 | | -54,056 | | 53,942 | | -53,942 | |
| 2100 | CONTRACTED SERVICES | 256 | | -256 | | 271 | | -271 | |
| 2200 | SUPPLIES & MATERIALS | 128 | | -128 | | 136 | | -136 | |
| 2800 | OTHER EXPENSES | 360 | | -360 | | 360 | | -360 | |
| | TOTAL LEVEL | 744 | | -744 | | 767 | | -767 | |
| 3100 | EQUIPMENT | 800 | | -800 | | | | | |
| | TOTAL LEVEL | 800 | | -800 | | | | | |
| | TOTAL PROGRAM | 55,600 | | -55,600 | | 54,709 | | -54,709 | |
| 01100 | GENERAL FUND | 55,600 | | -55,600 | | 54,709 | | -54,709 | |
| | TOTAL PROGRAM | 55,600 | | -55,600 | | 54,709 | | -54,709 | |

This modified would provide for 4 FTE in both FY84 and FY85. These FTE are necessary to enter the data required for the residential property reappraisal effort. Without this modification, the Research and Information Division could continue to enter all data for the Department except the residential data.

Explanation of Current Level Issues

1. Personal Services

Amount - 2 FTE for data entry operators each year

Reason - During FY'82 two data entry FTE were changed from single FTE positions to aggregate (99000) FTE positions. This was done to more easily track movement through the data entry series. These were authorized Research and Information Division positions and were not moved into the division from other areas.

2. Supplies and Materials

Amount - \$16,294 (84) and \$17,273 (85)

Reason - The Computer Services Division (CSD) of the Department of Administration changed their billing method for computer paper during FY1982. This change shifted the cost from contracted services (it was part of the computer charges) to supplies and materials (we now buy our paper outright). In FY'82 we "overexpended" our supplies and materials budget by \$17,972 while at the same time we "under expended" our contracted services by \$26,305. The LFA did reduce our contracted services but did not add it back into supplies and materials.

3. Travel

Amount - \$2,328 (84) and \$2,467 (85)

Reason - Travel in FY'82 was primarily used for training of programmer/analysts and systems analysts. Because well trained d. p. professionals are difficult to find and this technical field is constantly changing, training is the only way to maintain an effective and efficient staff. Because of the remoteness of Montana, out-of-state travel is often required to get needed training.

4. Other Expenses

Amount - \$2,999 (84) and \$2,918 (85)

Reason - This category is directly related to (3) travel. Registration fees and tuition for the above mentioned training make up the bulk of these expenses.

5. Equipment

Amount - \$33,198 (84) and \$12,889 (85)

Reason - During the 82-83 biennium the Research and Information Division entered into several agreements to purchase data processing equipment which had previously been rented or leased. Because of this decision, the division will reduce the cost of keeping this equipment by approximately \$20,000 in FY'85 and by nearly \$34,000 each year thereafter. The LFA did reduce our rent category by \$42,000 but did not put anything back into the equipment category.

REPORT EL 0
DATE : 01/08/83
TIME : 16/25/25

OFFICE OF BUDGET
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00000

CURRENT LEVEL SERVICES ONLY

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 49.00 | 47.50 | -1.50 | --- | 49.00 | 47.50 | -1.50 | --- |
| 1100 | SALARIES | 871,740 | 849,257 | -22,483 | --- | 868,416 | 846,185 | -22,231 | --- |
| 1400 | EMPLOYEE BENEFITS | 126,141 | 110,938 | -15,203 | --- | 127,223 | 112,802 | -14,421 | --- |
| 1500 | HEALTH INSURANCE | 47,040 | 45,600 | -1,440 | --- | 47,040 | 45,600 | -1,440 | --- |
| | TOTAL LEVEL | 1,044,921 | 1,005,795 | -39,126 | --- | 1,042,679 | 1,004,587 | -38,092 | --- |
| 2100 | CONTRACTED SERVICES | 69,796 | 74,193 | 4,397 | --- | 61,264 | 78,641 | 17,377 | --- |
| 2200 | SUPPLIES & MATERIALS | 24,676 | 8,382 | -16,294 | --- | 26,156 | 8,883 | -17,273 | --- |
| 2300 | COMMUNICATIONS | 9,966 | 11,542 | 1,576 | --- | 11,786 | 13,455 | 1,669 | --- |
| 2400 | TRAVEL | 6,603 | 4,275 | -2,328 | --- | 6,859 | 4,392 | -2,467 | --- |
| 2500 | RENT | 73,325 | 67,647 | -5,678 | --- | 78,931 | 71,704 | -7,227 | --- |
| 2700 | REPAIR & MAINTENANCE | 19,328 | 19,257 | -71 | --- | 20,488 | 20,410 | -78 | --- |
| 2800 | OTHER EXPENSES | 8,637 | 5,638 | -2,999 | --- | 8,891 | 5,973 | -2,918 | --- |
| | TOTAL LEVEL | 212,331 | 190,934 | -21,397 | --- | 214,375 | 203,458 | -10,917 | --- |
| 3100 | EQUIPMENT | 33,698 | 500 | -33,198 | --- | 13,389 | 500 | -12,889 | --- |
| | TOTAL LEVEL | 33,698 | 500 | -33,198 | --- | 13,389 | 500 | -12,889 | --- |
| | TOTAL PROGRAM | 1,290,950 | 1,197,229 | -93,721 | --- | 1,270,443 | 1,208,545 | -61,898 | --- |
| 01100 | GENERAL FUND | 968,213 | 857,216 | -110,997 | --- | 952,833 | 865,318 | -87,515 | --- |
| 06005 | LIQUOR DIVISION | 322,737 | 340,013 | 17,276 | --- | 317,610 | 343,227 | 25,617 | --- |
| | TOTAL PROGRAM | 1,290,950 | 1,197,229 | -93,721 | --- | 1,270,443 | 1,208,545 | -61,898 | --- |

REPORT EBSK100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

JE 135

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00031 7 DATA ENT. OPER.

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 4.00 | | -4.00 | | 4.00 | | -4.00 | |
| 1100 | SALARIES | 43,868 | | -43,868 | | 43,700 | | -43,700 | |
| 1400 | EMPLOYEE BENEFITS | 6,348 | | -6,348 | | 6,402 | | -6,402 | |
| 1500 | HEALTH INSURANCE | 3,840 | | -3,840 | | 3,840 | | -3,840 | |
| | TOTAL LEVEL | 54,056 | | -54,056 | | 53,942 | | -53,942 | |
| 2100 | CONTRACTED SERVICES | 256 | | -256 | | 271 | | -271 | |
| 2200 | SUPPLIES & MATERIALS | 128 | | -128 | | 136 | | -136 | |
| 2800 | OTHER EXPENSES | 360 | | -360 | | 360 | | -360 | |
| | TOTAL LEVEL | 744 | | -744 | | 767 | | -767 | |
| 3100 | EQUIPMENT | 800 | | -800 | | | | | |
| | TOTAL LEVEL | 800 | | -800 | | | | | |
| | TOTAL PROGRAM | 55,600 | | -55,600 | | 54,709 | | -54,709 | |
| 01100 | GENERAL FUND | 55,600 | | -55,600 | | 54,709 | | -54,709 | |
| | TOTAL PROGRAM | 55,600 | | -55,600 | | 54,709 | | -54,709 | |

Exhibit 14
2-28-83

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00033 COMP OPERATOR-2ND SHIFT

MODIFIED LEVEL SERVICES ONLY

| AE/OF | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | .50 | | -.50 | | .50 | | -.50 | |
| 1100 | SALARIES | 8,540 | | -8,540 | | 8,508 | | -8,508 | |
| 1400 | EMPLOYEE BENEFITS | 1,236 | | -1,236 | | 1,246 | | -1,246 | |
| 1500 | HEALTH INSURANCE | 480 | | -480 | | 480 | | -480 | |
| | TOTAL LEVEL | 10,256 | | -10,256 | | 10,234 | | -10,234 | |
| 2100 | CONTRACTED SERVICES | 56 | | -56 | | 59 | | -59 | |
| 2200 | SUPPLIES & MATERIALS | 899 | | -899 | | 953 | | -953 | |
| | TOTAL LEVEL | 955 | | -955 | | 1,012 | | -1,012 | |
| | TOTAL PROGRAM | 11,211 | | -11,211 | | 11,246 | | -11,246 | |
| 01100 | GENERAL FUND | 11,211 | | -11,211 | | 11,246 | | -11,246 | |
| | TOTAL PROGRAM | 11,211 | | -11,211 | | 11,246 | | -11,246 | |

Exhibit 16
2-28-83

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

PAGE 140

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00034 WORD PROC. EQP & OPERATOR

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|---------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 2100 | CONTRACTED SERVICES | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL LEVEL | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL PROGRAM | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| 01100 | GENERAL FUND | 29,746 | | -29,746 | | 31,531 | | -31,531 | |
| | TOTAL PROGRAM | 29,746 | | -29,746 | | 31,531 | | -31,531 | |

COMMENTS :

Exhibit 17
2-28-83

REPORT EBSR100
DATE : 01/08/83
TIME : 16/26/30

OFFICE OF BUDGET & PROGRAM PLANNING
EXECUTIVE BUDGET SYSTEM
AGENCY/PROGRAM/CONTROL --- BUDGET WORKSHEET

PAGE 141

AGENCY : 5801 DEPARTMENT OF REVENUE
PROGRAM : 03 RESEARCH & INFORMATION DIVISIO
CONTROL : 00036 2 PRGMERS-DEV. PROJ

| AE/OE | DESCRIPTION | OBPP FY 84 | LFA FY 84 | DIFF. FY 84 | SUB-CMT. FY 84 | OBPP FY 85 | LFA FY 85 | DIFF. FY 85 | SUB-CMT. FY 85 |
|-------|----------------------------|---------------|--------------|----------------|-------------------|---------------|--------------|----------------|-------------------|
| 0000 | FULL TIME EQUIVALENT (FTE) | 2.00 | | -2.00 | | 2.00 | | -2.00 | |
| 1100 | SALARIES | 48,838 | | -48,838 | | 48,650 | | -48,650 | |
| 1400 | EMPLOYEE BENEFITS | 7,067 | | -7,067 | | 7,127 | | -7,127 | |
| 1500 | HEALTH INSURANCE | 1,920 | | -1,920 | | 1,920 | | -1,920 | |
| | TOTAL LEVEL | 57,825 | | -57,825 | | 57,697 | | -57,697 | |
| 2100 | CONTRACTED SERVICES | 3,370 | | -3,370 | | 3,572 | | -3,572 | |
| 2300 | COMMUNICATIONS | 690 | | -690 | | 808 | | -808 | |
| 2400 | TRAVEL | 1,000 | | -1,000 | | 1,000 | | -1,000 | |
| 2500 | RENT | 562 | | -562 | | 596 | | -596 | |
| 2700 | REPAIR & MAINTENANCE | 450 | | -450 | | 478 | | -478 | |
| 2800 | OTHER EXPENSES | 180 | | -180 | | 180 | | -180 | |
| | TOTAL LEVEL | 6,252 | | -6,252 | | 6,634 | | -6,634 | |
| | TOTAL PROGRAM | 64,077 | | -64,077 | | 64,331 | | -64,331 | |
| 01100 | GENERAL FUND | 64,077 | | -64,077 | | 64,331 | | -64,331 | |
| | TOTAL PROGRAM | 64,077 | | -64,077 | | 64,331 | | -64,331 | |

Exhibit 18
2-28-83