

# FY 2018 Adopted Tax Administration Budget

## \$5,212,736

**Service & Budgetary Highlights:**

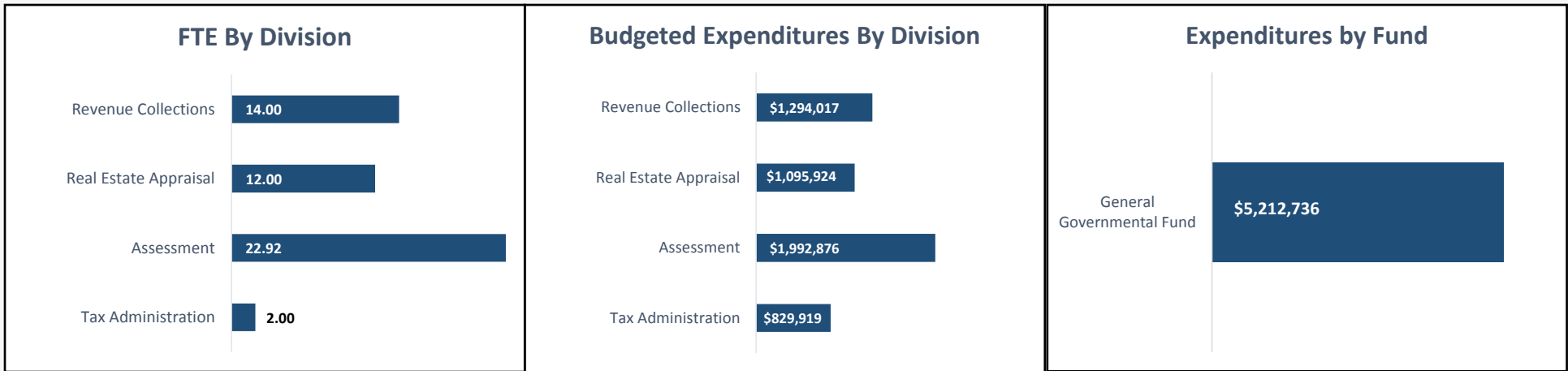
- Tax Administration
  - ◊ Continue to support the entire service area
- Assessment
  - ◊ New integrated Tax Administration System
- Real Estate Appraisal
  - ◊ More efficient appraisal process
- Revenue Collections
  - ◊ New property tax system
  - ◊ In Rem foreclosure process
  - ◊ Maintain 99 percent collection rate

**Expansions:**

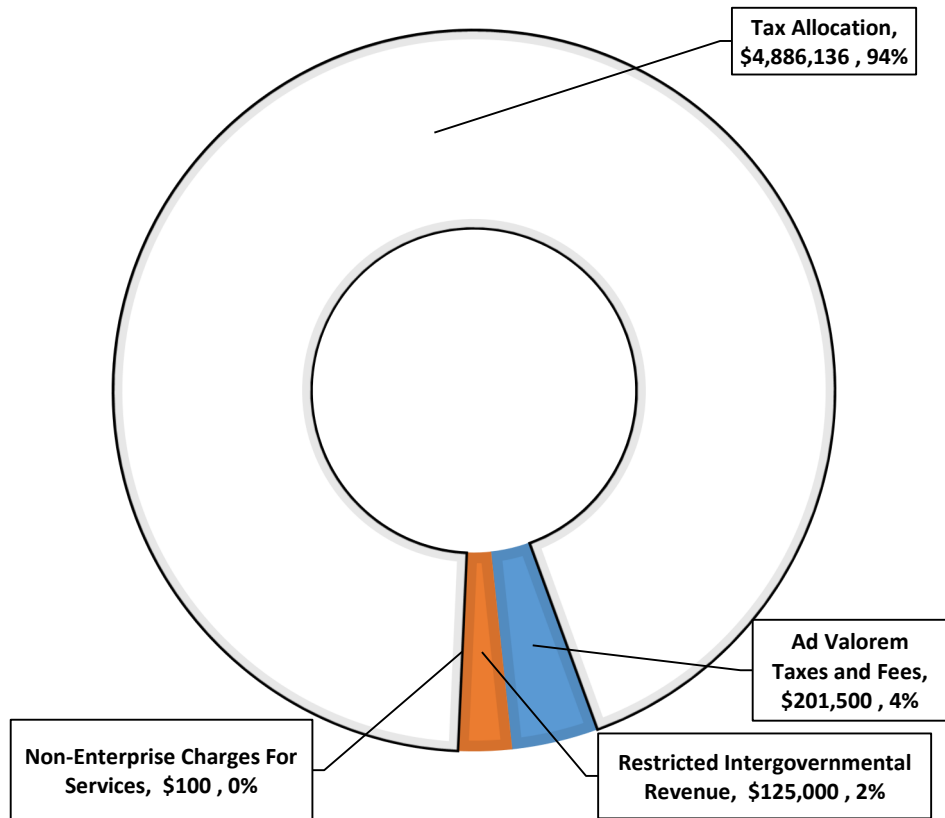
- Expansion 54001: GIS Technician (1.0 FTE, \$68,561)
- Expansion 54002: Internal Deputy Tax Collector (1.00 FTE, \$44,558)

**Related Capital Projects:**

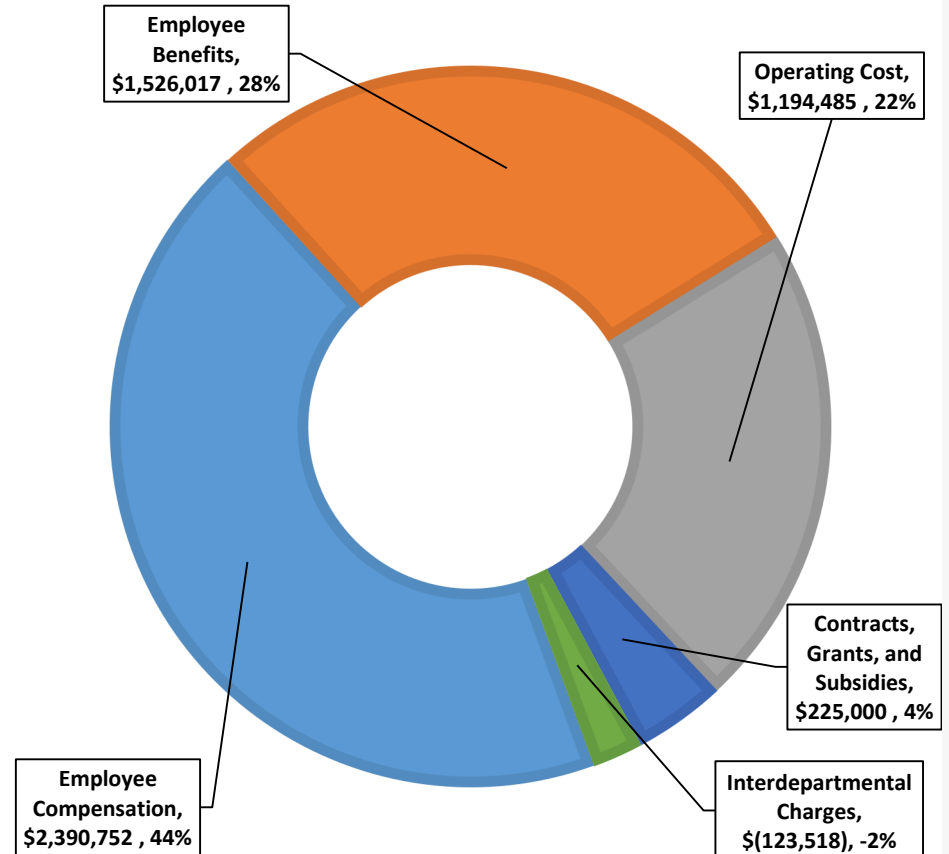
- Tax Administration Software, \$1,200,000 (continuation)



**REVENUES BY CATEGORY**



**EXPENDITURES BY CATEGORY**



# Tax Administration

# Service Area Detail

### Service Area Mission

List, appraise, assess and collect all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish the activities while providing exceptional customer service to both internal and external customers.

### Service Area Services Provided

To identify, list and appraise property subject to property tax which entails:

- Listing, mapping and ownership of both real estate and personal property (furniture and fixtures, machinery and equipment).
- Mass appraisal of all new and existing real estate for ad valorem property tax purposes.
- Administration of tax relief, exemption and deferment programs.
- Appeal defense.
- Collection of all property taxes.

### Service Area FY 2018 Discussion

- Successful design and implementation of the new property tax software system.
- Build further trust with staff, develop a greater sense of commitment, and improve accountability in order to achieve the desired results in staff development.
- Continued improvement in customer service delivery.
- Maintain a high rate of collection of delinquent property taxes.
- Finish deployment of the community web application to enable better customer access to property tax data.

### Service Area Analysis

The change in the total revenue for Tax Administration is based on current trends. Included in FY 2018 are two (2) additional positions: a GIS Technician/Tax Administration and an Internal Deputy Tax Collector (Paralegal). Total impact of these positions on the employee compensation and benefits, and operating are \$109,289 and \$3,830 respectively. Three temporary part time positions were converted to the Internal Deputy Tax Collector position.

### Service Area Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4100	Ad Valorem Taxes and Fees	-543,401	-571,423	-250,959	-244,207	-171,500	-201,500	-30,000	17.49%
4250	Intergovernmental Revenue, Restricted	-95,603	-94,141	-70,971	-126,457	-122,000	-125,000	-3,000	2.46%
4500	Non-Enterprise Charges for Services	-785	-784	-910	-307	-100	-100	0	0.00%
4820	Other Revenue	-364	-5,412	-11,562	-491	0	0	0	0.00%
Total Revenue		-640,153	-671,760	-334,402	-371,462	-293,600	-326,600	-33,000	11.24%
Total Tax Administration		-640,153	-671,760	-334,402	-371,462	-293,600	-326,600	-33,000	11.24%

Expenditure by Division		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
414	Tax Administration	2,601,611	2,969,662	3,164,315	3,275,620	3,868,613	829,919	-3,038,694	-78.55%
427	Assessment	0	0	0	0	0	1,992,876	1,992,876	0.00%
428	Real Estate Appraisal	0	0	0	0	0	1,095,924	1,095,924	0.00%

# Tax Administration

# Service Area Detail

Expenditure by Division		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
429	Revenue Collections	980,348	978,993	1,033,844	1,084,038	1,283,732	1,294,017	10,285	0.80%
Total Expenditures		3,581,959	3,948,655	4,198,159	4,359,658	5,152,345	5,212,736	60,391	1.17%
Total Tax Administration		2,941,806	3,276,895	3,863,757	3,988,196	4,858,745	4,886,136	27,391	0.56%

## Service Area FTE Summary

Full-Time Equivalent by Status	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time	42.00	44.00	45.00	45.00	47.00	49.00	2.00	4.26%
Temp-Part-Time	1.60	3.81	3.73	3.73	3.36	1.92	-1.44	-42.86%
Total Tax Administration	43.60	47.81	48.73	48.73	50.36	50.92	0.56	1.11%

# Tax Administration

# Division Detail

### Division Mission

Support the three operational divisions of Tax Administration: Assessment, Real Estate Appraisal, and Revenue Collections.

### Division Services Provided

- Process invoices and reconcile credit card purchases, set and track budget, administer procurement for the Tax Office, monitor contracts and maintenance on equipment and services, monitor inventory, and provide Liaison Services with other County offices.
- Provide administrative oversight for Divisions including personnel hiring and firing responsibilities, division budget approval, Board Action document authorizations, and contract payments. Advises Board of Equalization and Review on statutory authority, and settles major appeal cases. Attends Leadership Team meetings and serves as Executive Director for the Tax Administration Service area.
- Generally performs the Tax Administrator responsibilities as specified by State law.

### Division FY 2018 Discussion

Implement a new comprehensive Tax Administration, Appraisal and Collection software program.

### Division Analysis

The main change for this division is that Assessment and Real Estate Appraisal functions have been separated starting in FY 2018.

### Division Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4500	Non-Enterprise Charges for Services	-785	-784	-910	-307	-100	-100	0	0.00%
4820	Other Revenue	0	-5,000	0	0	0	0	0	0.00%
Total Revenue		-785	-5,784	-910	-307	-100	-100	0	0.00%
Total Tax Administration		-785	-5,784	-910	-307	-100	-100	0	0.00%

Expenditure by Program		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31000	Tax Administration	2,601,611	2,969,662	3,164,315	3,275,620	3,868,613	829,919	-3,038,694	-78.55%
Total Expenditures		2,601,611	2,969,662	3,164,315	3,275,620	3,868,613	829,919	-3,038,694	-78.55%
Total Tax Administration		2,600,826	2,963,878	3,163,405	3,275,313	3,868,513	829,819	-3,038,694	-78.55%

### Division FTE Summary

Full-Time Equivalent by Status		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time		31.00	31.00	32.00	33.00	34.00	2.00	-32.00	-94.12%
Temp-Part-Time		0.00	2.21	2.13	2.13	1.92	0.00	-1.92	-100.00%
Total Tax Administration		31.00	33.21	34.13	35.13	35.92	2.00	-33.92	-94.43%

# Assessment

# Division Detail

### Division Mission

Identify, list, and assess all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish these activities while providing exceptional customer service to both internal and external stakeholders.

### Division Services Provided

Assessment Data and Personal Property Appraisal Division identifies property, lists and values assets; maintains ownership data; administers the tax deferral and tax relief programs for all real and personal property; and creates and maintains tax bills for tax collection. The five primary areas are Personal Property Appraisal; GIS/Land Records; Present Use Value Tax Deferral Program; Exemption and Exclusion Tax Relief Programs; and Tax Billing and Maintenance. All programs and services are administered as mandated by North Carolina General Statutes county-wide.

### Division FY 2018 Discussion

Develop, implement, and migrate data to a new integrated Tax Administration System.

### Division Analysis

Assessment was part of the Tax Administration division previously, therefore, there is no history for reporting purposes. Included in FY 2018 is an additional GIS Technician, 1.00 FTE for \$68,561. This division does not produce revenue.

### Division Summary

Expenditure by Program	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31200 Assessment	0	0	0	0	0	1,992,876	1,992,876	0.00%
Total Expenditures	0	0	0	0	0	1,992,876	1,992,876	0.00%
Total Assessment	0	0	0	0	0	1,992,876	1,992,876	0.00%

### Division FTE Summary

Full-Time Equivalent by Status	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time	0.00	0.00	0.00	0.00	0.00	21.00	21.00	NA
Temp-Part-Time	0.00	0.00	0.00	0.00	0.00	1.92	1.92	NA
Total Assessment	0.00	0.00	0.00	0.00	0.00	22.92	22.92	NA

# Assessment

# Program Detail

**Program Mission**

Identify, list, and assess all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish these activities while providing exceptional customer service to both internal and external stakeholders.

**Program Services Provided**

Assessment Data and Personal Property Appraisal Division identifies property, lists and values assets; maintains ownership data; administers the tax deferral and tax relief programs for all real and personal property; and creates and maintains tax bills for tax collection. The five primary areas are Personal Property Appraisal; GIS/Land Records; Present Use Value Tax Deferral Program; Exemption and Exclusion Tax Relief Programs; and Tax Billing and Maintenance. All programs and services are administered as mandated by North Carolina General Statutes county-wide.

**Program FY 2018 Discussion**

Develop, implement, and migrate data to a new integrated Tax Administration System.

**Program Summary**

Expenditure by Sub-Program	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31110 General Assessment	0	0	0	0	0	433,968	433,968	0.00%
31111 GIS Land Records	0	0	0	0	0	530,787	530,787	0.00%
31112 Personal Property Appraisal	0	0	0	0	0	672,366	672,366	0.00%
31113 Tax Relief Programs	0	0	0	0	0	355,755	355,755	0.00%
Total Expenditures	0	0	0	0	0	1,992,876	1,992,876	0.00%
Total Assessment	0	0	0	0	0	1,992,876	1,992,876	0.00%

**Program FTE Summary**

Full-Time Equivalent by Status	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time	0.00	0.00	0.00	0.00	0.00	21.00	21.00	NA
Temp-Part-Time	0.00	0.00	0.00	0.00	0.00	1.92	1.92	NA
Total Assessment	0.00	0.00	0.00	0.00	0.00	22.92	22.92	NA

# Real Estate Appraisal

# Division Detail

### Division Mission

Fairly and equitably appraise all real estate parcels in Union County.

### Division Services Provided

Provides a fair appraised value to the Assessment Division.

### Division FY 2018 Discussion

- Developing routing numbers for all parcels to make the appraisal process more efficient.
- Working to implement a new Computer Assisted Mass Appraisal System for the next revaluation.

### Division Analysis

Real Estate Appraisal was part of the Tax Administration division previously, therefore, there is no history for reporting purposes.

### Division Summary

Expenditure by Program		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31300	Real Estate Appraisal	0	0	0	0	0	1,095,924	1,095,924	0.00%
Total Expenditures		0	0	0	0	0	1,095,924	1,095,924	0.00%
Total Real Estate Appraisal		0	0	0	0	0	1,095,924	1,095,924	0.00%

### Division FTE Summary

Full-Time Equivalent by Status		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time		0.00	0.00	0.00	0.00	0.00	12.00	12.00	NA
Total Real Estate Appraisal		0.00	0.00	0.00	0.00	0.00	12.00	12.00	NA



# Real Estate Appraisal

# Program Detail

**Program Mission**

Fairly and equitably appraise all real estate parcels in Union County.

**Program Services Provided**

Provides a fair appraised value to the Assessment Division.

**Program FY 2018 Discussion**

- Developing routing numbers for all parcels to make the appraisal process more efficient.
- Working to implement a new Computer Assisted Mass Appraisal System for the next revaluation.

**Program Summary**

Expenditure by Sub-Program		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31210	Appeals	0	0	0	0	0	149,231	149,231	0.00%
31211	New Construction	0	0	0	0	0	473,347	473,347	0.00%
31212	Revaluation	0	0	0	0	0	473,347	473,347	0.00%
Total Expenditures		0	0	0	0	0	1,095,924	1,095,924	0.00%
Total Real Estate Appraisal		0	0	0	0	0	1,095,924	1,095,924	0.00%

**Program FTE Summary**

Full-Time Equivalent by Status		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time		0.00	0.00	0.00	0.00	0.00	12.00	12.00	NA
Total Real Estate Appraisal		0.00	0.00	0.00	0.00	0.00	12.00	12.00	NA

# Revenue Collections

# Division Detail

### Division Mission

Administer laws governing property taxes, and collect the taxes and other revenues due the County in an impartial, uniform, and efficient manner.

### Division Services Provided

The Revenue Collections Division provides the following services: utility bill collection (current and delinquent accounts), gross receipts tax collection, property tax collection, and motor vehicle assessment and valuation.

### Division FY 2018 Discussion

- Successful design and implementation of the new property tax system.
- Provide additional payment options for taxpayers.
- Work on implementing the In Rem foreclosure process.
- Strive to maintain 99 percent collection rate.
- Cooperate with Finance and software vendor to develop direct file imports for NCVTS data files into the County's financial software program.

### Division Analysis

Revenue increased modestly based on current trends. Included in FY 2018 is an Internal Deputy Tax Collector (Paralegal), 1.00 FTE for \$77,222. The division deducted three part time positions (1.44 FTE for \$32,664) to create the Internal Deputy Tax Collector (Paralegal) position.

### Division Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4100	Ad Valorem Taxes and Fees	-543,401	-571,423	-250,959	-244,207	-171,500	-201,500	-30,000	17.49%
4250	Intergovernmental Revenue, Restricted	-95,603	-94,141	-70,971	-126,457	-122,000	-125,000	-3,000	2.46%
4820	Other Revenue	-364	-412	-11,562	-491	0	0	0	0.00%
Total Revenue		-639,368	-665,976	-333,492	-371,155	-293,500	-326,500	-33,000	11.24%
Total Revenue Collections		-639,368	-665,976	-333,492	-371,155	-293,500	-326,500	-33,000	11.24%

Expenditure by Program		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31400	Revenue Collections	980,348	978,993	1,033,844	1,084,038	1,283,732	1,294,017	10,285	0.80%
Total Expenditures		980,348	978,993	1,033,844	1,084,038	1,283,732	1,294,017	10,285	0.80%
Total Revenue Collections		340,980	313,017	700,352	712,883	990,232	967,517	-22,715	-2.29%

### Division FTE Summary

Full-Time Equivalent by Status		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time		11.00	13.00	13.00	12.00	13.00	14.00	1.00	7.69%
Temp-Part-Time		1.60	1.60	1.60	1.60	1.44	0.00	-1.44	-100.00%
Total Revenue Collections		12.60	14.60	14.60	13.60	14.44	14.00	-0.44	-3.05%

# Revenue Collections

# Program Detail

### Program Mission

Administer laws governing property taxes, and collect the taxes and other revenues due the County in an impartial, uniform, and efficient manner.

### Program Services Provided

The Revenue Collections Division provides the following services: utility bill collection (current and delinquent accounts), gross receipts tax collection, property tax collection, and motor vehicle assessment and valuation.

### Program FY 2018 Discussion

- Successful design and implementation of the new property tax system.
- Provide additional payment options for taxpayers.
- Work on implementing the In Rem foreclosure process.
- Strive to maintain 99 percent collection rate.
- Cooperate with Finance and software vendor to develop direct file imports for NCVTS data files into the County's financial software program.

### Program Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4100	Ad Valorem Taxes and Fees	-543,401	-571,423	-250,959	-244,207	-171,500	-201,500	-30,000	17.49%
4250	Intergovernmental Revenue, Restricted	-95,603	-94,141	-70,971	-126,457	-122,000	-125,000	-3,000	2.46%
4820	Other Revenue	-364	-412	-11,562	-491	0	0	0	0.00%
Total Revenue		-639,368	-665,976	-333,492	-371,155	-293,500	-326,500	-33,000	11.24%
Total Revenue Collections		-639,368	-665,976	-333,492	-371,155	-293,500	-326,500	-33,000	11.24%

Expenditure by Sub-Program		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
31310	Revenue Administration	980,348	978,993	1,033,844	1,084,038	1,283,732	798,049	-485,683	-37.83%
31311	Delinquent Collections	0	0	0	0	0	353,979	353,979	0.00%
31312	Motor Vehicle Assessment	0	0	0	0	0	141,989	141,989	0.00%
Total Expenditures		980,348	978,993	1,033,844	1,084,038	1,283,732	1,294,017	10,285	0.80%
Total Revenue Collections		340,980	313,017	700,352	712,883	990,232	967,517	-22,715	-2.29%

### Program FTE Summary

Full-Time Equivalent by Status		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Full-Time		11.00	13.00	13.00	12.00	13.00	14.00	1.00	7.69%
Temp-Part-Time		1.60	1.60	1.60	1.60	1.44	0.00	-1.44	-100.00%
Total Revenue Collections		12.60	14.60	14.60	13.60	14.44	14.00	-0.44	-3.05%

# 54001

# Expansion Line Item Report

**Expansion Description**

GIS Technician

**Expansion Justification**

Tax GIS Mapping is comprised of one coordinator and two GIS mappers. One clerical staff is available on a part-time basis. Union County currently has over 100,000 parcels and attached to each parcel is a parcel number, an owner, legal description, tax set, jurisdiction code, acreage amount, physical address, mailing address, lot number, sales data, and other information. All of this account information is maintained in the computer assisted mass appraisal system by the mappers. The staff is also responsible for maintaining GIS information in the geo database. This information includes lot lines, dimensions, lot numbers, topology data, road lines and names, jurisdictional boundaries, coordinate points, plus additional information.

In addition to the steady increase of legal instruments to process, the Tax Office GIS Staff has assumed all addressing responsibilities for both Union County and its municipalities. These responsibilities include assigning new parcel addresses, cleaning up existing addresses, assigning addresses for new structures, and answering address related questions from other Union County departments and the general public.

In 2009, this department was reduced to staffing levels lower than what existed in 1996. This reduction in staff severely impacted the area’s ability to do quality control work, research data discrepancies between GIS and CAMA, assist property owner’s in resolving clouds on their title, and processing complicated probate issues. The inability to conduct this kind of research and clean up results in tax bills being processed with incorrect information, which in turn effects both the appraisal division, the collection division, the assessment division, the taxpayer, and the community at large, who use the tax records and maps.

**Expansion Line Item Detail**

Object	Item/Description	Total
5121	SALARIES & WAGES	40,170
5131	FICA CONTRIBUTIONS	3,073
5134	401-K SUPP RET PLAN -OTHER	2,009
5136	RET CONTRIB.- OTHER EMPLOYEES	3,045
5171	PENSION-RHCB OPEB	5,372
5173	PENSION-SEPARATION ALLOW OPEB	1,470
5182	WORKERS COMPENSATION	282
5183	HEALTH INSURANCE	10,514
5187	DENTAL INSURANCE	411
5212	WEARING APPAREL	800
5220	FOOD AND PROVISIONS	25
5260	PRINTING AND OFFICE SUPPLIES	190
5265	OFFICE COMPUTER EQUIP (1TIME)	1,200
<b>Total Request</b>		<b>68,561</b>

# 54002

# Expansion Line Item Report

**Expansion Description**

Internal Deputy Tax Collector-Paralegal. The division deducted three part time positions (1.44 FTE for \$32,664) to create the Internal Deputy Tax Collector (Paralegal) position.

**Expansion Justification**

The first objective of this position is that it would play the critical role in achieving one of the new initiatives for FY 2018. The plan is to begin an In Rem foreclosure program for Union County. This program will allow the office to begin initiating and completing tax foreclosure proceedings without the expense of obtaining outside counsel. This is a process that is authorized and governed by North Carolina statutes. The process will significantly reduce the cost of tax foreclosures to the County, taxpayers, and potential purchasers of tax delinquent properties. When using an outside attorney for a foreclosure, the associated legal cost usually average around \$5,000 per property. The In Rem method usually costs around \$500 - \$600 per case on average. Being able to utilize this process will help to clear up more tax delinquent properties that have lower amounts of taxes owed without significant legal cost. The only way this initiative will be possible is to hire someone who is an experienced paralegal trained in how to do proper title searches and legal order processing.

The second objective is to gain an employee that has legal experience in the field of bankruptcy law to ensure that the County’s interests are properly protected in all bankruptcy claims needing to be filed, as well as maintaining compliance with all statutes related to debtor accounts. The revenue division maintains a consistent total of 400 – 500 open bankruptcy cases at any given time. Some of these cases have to be maintained and monitored for years, while some close rather quickly. This is a very arduous, data intensive task, handled by existing staff with a very fundamental knowledge in bankruptcy law and procedure.

**Expansion Line Item Detail**

Object	Item/Description	Total
5121	SALARIES & WAGES	48,031
5126	SALARIES & WAGES-TEMP AND PART	-30,270
5131	FICA CONTRIBUTIONS	1,358
5134	401-K SUPP RET PLAN -OTHER	2,402
5136	RET CONTRIB.- OTHER EMPLOYEES	3,641
5171	PENSION-RHCB OPEB	5,372
5173	PENSION-SEPARATION ALLOW OPEB	1,470
5182	WORKERS COMPENSATION	14
5183	HEALTH INSURANCE	10,514
5187	DENTAL INSURANCE	411
5220	FOOD AND PROVISIONS	25
5260	PRINTING AND OFFICE SUPPLIES	190
5312	TRAVEL SUBSISTENCE	1,000
5313	EDUCATION EXPENSES	400
<b>Total Request</b>		<b>44,558</b>

