

Department: Nondepartmental **Program Contact:** Craig Gibons
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Tax Supervising and Conservation Commission's 2015-16 program budget continues the same staffing and program levels as in prior years.

Program Summary

The Commission carries out statutory mandates to oversee budget, debt, and property tax issues of local governments in Multnomah County.

The Commission is responsible for oversight of its 26 member taxing districts in Multnomah County. The member districts account for 90% of the budgeted expenses of local governments in Multnomah County.

The Commission is also statutorily responsible for producing a report, annually, that compiles and analyzes the budgets, property taxes, and debt of all 41 local governments in Multnomah County. The Commission has produced this report every year since 1922.

In addition to its legal mandates (below), the Commission offers training and consulting services to member jurisdictions. Commission staff is active state-wide on budget and property tax issues in both a practitioner role and a legislative advisory role.

The Commission is governed by five volunteer commissioners, appointed by the Governor.

The Commission ensures that violations of local budget law are minimized, especially if the error results in a property tax levy that exceeds authority. Commission staff works closely with the county assessor's office as a double check that property tax levies are requested and calculated accurately.

The Commission considers the citizens to be its primary customers and seeks to make the financial affairs of local governments more transparent and accountable to those citizens.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Provide training and advisory services to member jurisdictions	11	15	15	20
Outcome	Reduce number of objections and recommendations in certification letters	15	10	18	10
Output	Public Hearings Conducted	15	15	15	15

Performance Measures Descriptions

Legal / Contractual Obligation

ORS 294.625 (1) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations exceeding 200,000 and are subject to local budget law. (12 Districts)

ORS 294.625 (2) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations not exceeding 200,000 that are subject to local budget law and have not formally opted out of TSCC's jurisdiction. (29 Districts of which 15 have opted out)

Jurisdiction includes: holding hearings for large districts; reviewing and certifying all budgets for member districts; and compiling and publishing an annual report including all budget, property tax and indebtedness information by district.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$276,458	\$0	\$291,503	\$0
Contractual Services	\$500	\$0	\$8,000	\$0
Materials & Supplies	\$33,947	\$0	\$19,387	\$0
Internal Services	\$4,424	\$0	\$5,899	\$0
Total GF/non-GF	\$315,329	\$0	\$324,789	\$0
Program Total:	\$315,329		\$324,789	
Program FTE	1.90	0.00	1.90	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

The Commission has no direct revenue sources. Funding to support the Commission is derived from two sources: Member districts (\$269,000 for FY14-15) and the state's County Assessment Function Funding Assistance (CAFFA) Grant (\$62,540 for FY14-15). The County also provides office space for the Commission (valued at \$28,710 for FY14-15).

Member districts contribute on a pro-rated share per a statutory formula (ORS 294.632). Contributions range from \$250 to \$134,000.

Significant Program Changes

Last Year this program was: FY 2015: 10006 Tax Supervising and Conservation Commission

Last year's budget anticipated a significant cost for the purchase of a data base information system. That project has been undertaken using County IT resources at a significant cost savings and that line item has been removed from this year's budget. There are no other changes in the budget.