

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

Executive Summary

The Tax Supervising and Conservation Commission's 2016-17 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	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Provide training and advisory services to member jurisdictions	50	20	50	60
Outcome	Reduce number of objections and recommendations in certification letters	13	10	10	10
Output	Public Hearings Conducted	17	15	18	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	2016	2016	2017	2017
Personnel	\$291,503	\$0	\$304,915	\$0
Contractual Services	\$8,000	\$0	\$5,000	\$0
Materials & Supplies	\$19,387	\$0	\$21,600	\$0
Internal Services	\$5,899	\$0	\$2,820	\$0
Total GF/non-GF	\$324,789	\$0	\$334,335	\$0
Program Total:	\$324,789		\$334,335	
Program FTE	1.90	0.00	2.00	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 (\$243,200 for FY15-16) and the state's County Assessment Function Funding Assistance (CAFFA) Grant (\$61,125 for FY15-16). The County also provides office space for the Commission (valued at \$28,780 for FY15-16).

Member districts contribute on a pro-rated share per a statutory formula (ORS 294.632). FY15-16 contributions ranged from \$250 to \$121,600.

Significant Program Changes

Last Year this program was: FY 2016: 10006-16 Tax Supervising and Conservation Commission

There is no significant change in the Commission's budget.