

Department: Nondepartmental

Program Contact: Allegra Willhite

Program Offer Type: Operating

Program Offer Stage: Adopted

Related Programs:
Program Characteristics:
Program Description

The Tax Supervising and Conservation Commission (TSCC), established by ORS 294.605-710, is an independent and impartial panel of five governor-appointed citizen volunteers who review and monitor the financial affairs of local governments in Multnomah County. TSCC protects and represents the public interest, ensures local government compliance with local budget law, promotes economy and efficiency within those local governments, and provides budgetary advice and assistance. The Commission considers all community members to be its customers and seeks to make the financial affairs of local governments transparent and accountable. Oregon law describes the duties of the TSCC, including the following:

Advocacy and Public Information: TSCC holds public hearings on local government member budgets and tax measures to engage with elected officials and advocate for the public interest in the spending of taxpayer dollars. Guided by a commitment to equity, TSCC encourages members of the public from all corners of our community to attend and comment at these public hearings. Additionally, each year the TSCC publishes a comprehensive report on local government budgets, indebtedness, and property taxes. This report is the only one of its kind in the region. The report was revised in 2022 to improve accessibility through simplified language, improved graphics, and more relevant content. TSCC continues to solicit feedback on the report each year.

Budget Reviews/Certifications and Training: TSCC checks to see that budgets are balanced, property tax revenue projections are reasonable, and that the budget processes comply with State and local budget laws. TSCC staff works closely with the County Assessor's Office as a double check that the property tax levies are requested and calculated accurately. These efforts reduce violations of local budget law, especially if the error results in a property tax levy that exceeds authority. TSCC holds annual local budget law trainings and provides regular advice and consultation to local government staff to improve compliance with budget law.

TSCC funding comes from three sources per ORS 294.632: the County General Fund, member districts, and the State's County Assessment Function Funding Assistance grant. By law, the TSCC budget increases are set to 4% annually.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	# of public hearings on local government budgets and property tax ballot measures available to the public.	16	15	16	14
Output	# of budgets certified by Commission to improve budget law compliance.	30	33	30	30
Output	# of responses to local govt. staff questions on budget law and other issues.	85	50	75	75

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 that are subject to local budget law (13 large 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 jurisdiction. (23 out of 30 small districts are members).

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$464,636	\$0	\$478,856	\$0
Contractual Services	\$6,810	\$0	\$12,000	\$0
Materials & Supplies	\$45,644	\$0	\$46,910	\$0
Internal Services	\$1,691	\$0	\$1,766	\$0
Total GF/non-GF	\$518,781	\$0	\$539,532	\$0
Program Total:	\$518,781		\$539,532	
Program FTE	2.00	0.00	2.00	0.00

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

Explanation of Revenues

Although not budgeted directly in TSCC, the program is supported by the following countywide revenue:

- \$195,497, Revenue from other member districts (local)
- \$59,759, Revenue from the County Assessment Function Funding Assistance (CAFFA) grant (state)

Significant Program Changes

Last Year this program was: FY 2025: 10006 Tax Supervising and Conservation Commission