



## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their functions. Any reduction to this program may jeopardize the grant revenue.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2017	2017	2018	2018
Personnel	\$524,460	\$0	\$449,672	\$0
Contractual Services	\$5,000	\$0	\$5,000	\$0
Materials & Supplies	\$186,170	\$0	\$178,850	\$0
Internal Services	\$188,128	\$0	\$87,795	\$0
<b>Total GF/non-GF</b>	<b>\$903,758</b>	<b>\$0</b>	<b>\$721,317</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$903,758</b>		<b>\$721,317</b>	
<b>Program FTE</b>	3.30	0.00	3.30	0.00

Program Revenues				
Fees, Permits & Charges	\$70,000	\$0	\$78,500	\$0
Intergovernmental	\$283,811	\$0	\$102,170	\$0
Service Charges	\$20,000	\$0	\$20,000	\$0
<b>Total Revenue</b>	<b>\$373,811</b>	<b>\$0</b>	<b>\$200,670</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% of program expenditures. Grant amounts can vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total share of CAFFA is estimated at \$3,715,272 for FY18, with \$102,170 allocated to DART Administration. General Fund Revenue of \$78,500 is from a portion of the document recording fee for County Assessment and Taxation Programs (5% of the \$10 per document fee) and is for the maintenance of county property tax systems. The document recording fee may vary annually based upon economic factors affecting the real estate market and the number of documents recorded. (Note: The balance of the \$10 document recording fee is allocated to the County Clerk (5%) and to the County Assessment & Taxation Fund (90%) for distribution to the Oregon Dept of Revenue for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2017: 72023 Div of Assessment, Recording & Taxation Administration

Added 1 FTE internal transfer within DART to Administration/Business Services and reclassified to a Finance Specialist 1. For FY18, transferred 7.50 FTE from DART Administration to DCM Business Services Program 72015-18.