



## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 93, 199, 205,222,308,457, 477, and 478. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department 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 (A&T) staffing. The DOR has determined that DART staffing is already at the minimally acceptable level to perform their A&T functions. Any reduction to this program may jeopardize this grant revenue.

## Revenue/Expense Detail

|                        | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses       | 2018                  | 2018                 | 2019                  | 2019                 |
| Personnel              | \$359,006             | \$0                  | \$374,407             | \$0                  |
| Contractual Services   | \$1,474               | \$0                  | \$1,474               | \$0                  |
| Materials & Supplies   | \$1,450               | \$0                  | \$1,450               | \$0                  |
| Internal Services      | \$72,567              | \$0                  | \$74,487              | \$0                  |
| <b>Total GF/non-GF</b> | <b>\$434,497</b>      | <b>\$0</b>           | <b>\$451,818</b>      | <b>\$0</b>           |
| <b>Program Total:</b>  | <b>\$434,497</b>      |                      | <b>\$451,818</b>      |                      |
| <b>Program FTE</b>     | 4.20                  | 0.00                 | 4.20                  | 0.00                 |

| Program Revenues     |                  |            |                  |            |
|----------------------|------------------|------------|------------------|------------|
| Intergovernmental    | \$129,663        | \$0        | \$132,524        | \$0        |
| <b>Total Revenue</b> | <b>\$129,663</b> | <b>\$0</b> | <b>\$132,524</b> | <b>\$0</b> |

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,808,1547. Allocated \$132,524 to DART Ownership program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2018: 72026 DART Ownership