



## Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. 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 staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their 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
<b>Program Expenses</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
Personnel	\$429,150	\$0	\$318,789	\$0
Materials & Supplies	\$15,732	\$0	\$14,461	\$0
Internal Services	\$52,627	\$0	\$32,819	\$0
<b>Total GF/non-GF</b>	<b>\$497,509</b>	<b>\$0</b>	<b>\$366,069</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$497,509</b>		<b>\$366,069</b>	
<b>Program FTE</b>	3.30	0.00	2.30	0.00

<b>Program Revenues</b>				
Intergovernmental	\$102,170	\$0	\$72,736	\$0
<b>Total Revenue</b>	<b>\$102,170</b>	<b>\$0</b>	<b>\$72,736</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. Total annual Multnomah County share of CAFFA is estimated at \$3,808,154, with \$72,736 allocated to DART Assessment Performance Mgmt Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2018: 72029 DART Assessment Performance Analysis

Transferred 1 FTE Sr Data Analyst Position 704480 from Program 72029 Assessment Performance Analysis to Program 72037 Application Support.