

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs:

Lead Agency: Tax Supervising &
Program Contact: Tom Linhares

Program Characteristics:

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) reviews the budget and tax levying authority of all taxing districts that have more real market value in Multnomah County than in any other county. The Commission conducts public hearings for large districts (population exceeding 200,000) and must certify any recommendation and/or objections for all districts prior to the district adopting its budget each year.

Program Description

There are five commissioners, appointed by the Governor. Administrative employees, currently 2.6 FTE are appointed by the Commission.

The Commission serves citizens by providing an extensive review of the budgets of the 39 local governments within its jurisdiction. The reviews are both procedural and substantive in nature. Procedural checks establish compliance with local budget law. They include such steps as verifying that the approved tax levies are within the constitutional limits and substantiated by budgets, ensuring that public notice requirements have been met and validating that financial information provides adequate detail. A substantive review of program content, the reasonableness of estimates and coordination of financial planning among various units of government is also performed. These types of review and the certification process distinguish TSCC from other regulatory bodies which do not receive copies of the budget document. TSCC's review also differs from the comprehensive audit in that our review is conducted prior to the adoption of the budget and can therefore prevent errors from occurring.

The Commission is required by law to publish an annual report of local governments' budgets, indebtedness, property taxes and other financial information. The report is often cited by citizen activists, news media and government officials as the most comprehensive source of budget and property tax information available in the entire state

Program Justification

The Commission provides an independent and objective forum, by way of public hearings, at which citizens may obtain information and express their views regarding the budgets of government at all levels in the County. Commission members represent the public at these hearings by asking questions indicative of the community at large. The Commission holds additional public hearings throughout the year on supplemental budgets and on every new local option levy or bond issue measure placed before the voters. Many citizens and public officials rely on TSCC's annual report for budget and property tax information that is clear, concise and objective.

TSCC ensures that violations of local budget law are minimized, especially if the error results in a property tax levy that exceeds authority. TSCC works closely with the county assessor's office as a double check that property tax levies are completed accurately. TSCC's efforts seek to make the financial affairs of local governments at all levels more accountable to the citizens we serve.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Provide training and technical assistance for districts' budget staff	10	12	10	10
Outcome	Reduce the number of objections and recommendations in TSCC Certification Letters	14	12	23	10

Performance Measure - Description

By reducing the number of errors that are made taxing districts gain credibility with the citizens that they serve. The ideal result would be to have all taxing districts under TSCC's jurisdiction complete their budget process with no objections or recommendations included in the TSCC Certification Letter.

Legal/Contractual Obligation

TSCC is mandated by ORS 294.605 to 294.705. Counties with a tax supervising and conservation commission are required to establish an account in the general fund for purposes of funding the expenditures of the commission, "as submitted", up to a maximum of \$280,000 (ORS 294.630).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2008	2008	2009	2009
Personnel	\$258,696	\$0	\$258,981	\$0
Contracts	\$7,500	\$0	\$9,500	\$0
Materials & Supplies	\$10,150	\$0	\$8,578	\$0
Internal Services	\$2,547	\$0	\$2,668	\$0
Subtotal: Direct Exps:	\$278,893	\$0	\$279,727	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$278,893	\$0	\$279,727	\$0
Program Total:	\$278,893		\$279,727	
Program FTE	2.60	0.00	2.40	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

There are no revenues generated. Entire budget is supported by General Fund.

Significant Program Changes

Last year this program was: #10009, Tax Supervising & Conservation Commission

Having reduced FTE from 2.6 to 2.4 it will be difficult to initiate any new efforts. Our priority will continue to be providing training and technical assistance to districts' budget staff to reduce the number of errors made in the budgeting process. We will also continue to be active in legislative issues that improve Oregon's Local Budget Law. And we will continue to look for ways to improve citizens' knowledge of municipal finance generally and finances of Multnomah County governments specifically.