



Program #10006 - Tax Supervising and Conservation Commission 7/6/2021

Department: Nondepartmental **Program Contact:** Craig Gibons
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics:

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) carries out statutory mandates (ORS 294.605-710) to oversee budget, debt, and property tax issues of local governments in Multnomah County. TSCC protects and represents public interest, ensures local government compliance with Local Budget Law, promotes economy and efficiency within those local governments, and provides budgetary advice and assistance.

Program Summary

The Tax Supervising and Conservation Commission (TSCC), established by the Oregon Legislature in 1919, is an independent and impartial panel of five governor-appointed citizen volunteers that review and monitor the financial affairs of local governments in Multnomah County. The TSCC reviews the budgets of all 43 local governments to ensure compliance with local budget law.

The review and oversight includes checking 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 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.

Along with their other budget review actions, the TSCC Commissioners monitor the spending and progress of subject jurisdictions' Diversity, Equity and Inclusion (DEI) programs. The Commissioners expect jurisdictions to have performance measures for such programs and they monitor those measures year to year. For those districts for which the Commission holds hearings, they ask at least one and usually multiple questions about the districts' efforts in this area. In addition to its legally mandated oversight role, the TSCC offers budget training and consulting services to member jurisdictions. The Commission has also held workshops highlighting member districts' DEI means and programs.

The Commission considers the whole community to be its primary, if indirect, customers and seeks to make the financial affairs of local governments more transparent and accountable to those living within each community. Funding for the TSCC comes from three sources as directed by ORS 294.632: the County General Fund, member districts, and the state's County Assessment Function Funding Assistance (CAFFA) Grant.

Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Hold public hearings on subject jurisdiction budgets and property tax ballot measures.	17	13	13	15
Outcome	Reduce the number of recommendations and objections to district budgets	4	6	4	4

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 are subject to local budget law. (12 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. (29 Districts of which 12 have opted out). The number of non-members has declined as three districts have rejoined TSCC in the last three years.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$398,710	\$0	\$400,000	\$0
Contractual Services	\$4,400	\$0	\$6,000	\$0
Materials & Supplies	\$17,100	\$0	\$30,413	\$0
Internal Services	\$3,990	\$0	\$4,787	\$0
Total GF/non-GF	\$424,200	\$0	\$441,200	\$0
Program Total:	\$424,200		\$441,200	
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:
Revenue from other member districts: \$154,816
Revenue from CAFFA Grant: \$57,158

Significant Program Changes

Last Year this program was: FY 2021: 10006 Tax Supervising and Conservation Commission