

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the Matter of Certifying)
an Estimate of Expenditures)
for the FY 1991-92 Property)
Tax Program in Accordance)
with HB 2338)

RESOLUTION
91-22

WHEREAS House Bill 2338, hereinafter referred to as HB 2338, which passed during the 1989 legislative session significantly altered the funding structure for Assessment & Taxation; and

WHEREAS, in Multnomah County, meeting the requirements of HB 2338 will result in additional expenditures for Assessment & Taxation over the next several years; and

WHEREAS, a major purpose of HB 2338 is to bring Assessment and Taxation operations into compliance with Department of Revenue regulations; and

WHEREAS, HB 2338 created a statewide revenue pool to help offset the additional costs of being in full compliance with Department of Revenue regulations; and


WHEREAS, HB 2338 requires counties to file by March 1 of each calendar year an estimate of expenditures for their total Property Tax Program with the Department of Revenue; and

WHEREAS, Assessment & Taxation has prepared such an estimate of expenditures in accordance with HB 2338 and Department of Revenue administrative guidelines:

NOW THEREFORE BE IT RESOLVED that the attached estimate of expenditures for the fiscal year 1991-92 Property Tax Program for the County of Multnomah is certified for filing with the Department of Revenue as required by HB 2338.

ADOPTED this 28th day of February, 1991.




Gladys McCoy, Chair
Board of County Commissioners
Multnomah County, Oregon

REVIEWED:


Laurence Kressel, County Counsel
for Multnomah County, Oregon



ATTACHMENT A

SUMMARY OF EXPENSES
PROPERTY TAX PROGRAM

1991-92

MULTNOMAH County

EXPENDITURES FOR:	A VALUATION	B RECORDS ASSESSMENT	C BOARDS OF EQUALIZATION	D TAX COLLECTION AND DISTRIBUTION	E CADASTRAL MAPPING	F DATA PROCESSING	G TOTAL
1 Personal Services *1	3,776,661	759,491	83,787	1,128,126		441,138	6,189,203
2 Materials and Services *1	350,033	314,271	75,180	581,051		1,170,680	2,494,617
3 Cost of Transportation *2 (Do not include in Materials and Services or Capital Outlay)	66,060	1,280	300	1,375		1,600	70,615
4 Capital Outlay (Do not include in Materials and Services)	700	11,620	1,000	51,500		1,042,382	1,107,202
5 TOTAL	4,193,454	1,086,662	160,267	1,762,802		2,655,800	9,858,985

*1 Do not include any amount that is included in capital outlay.

*4 Capital outlay is limited to either 6 percent of the total dollars certified or \$50,000, whichever is greater.

*2 Specify the method used to determine cost of transportation:

☐ The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

5 Specify the method used to determine indirect costs:

☐ Percent amount approved by a federal granting agency. _____ % of _____☒ 5 percent of total direct expenditures less capital outlay.☒ The rate per mile used in the county with an estimate of miles to be driven: _____

Rate per mile _____ Estimate of miles _____

Total indirect costs \$ 437,589

*Rate is established as a base amount depending on job class with an additional ten cents per mile driven.

*6 Total amount eligible for grant \$ 9,858,985

*3 Data Processing Capital Outlay includes personal services and materials and services for all new data processing development and all data processing equipment purchases.

7 Total expenditures certified for consideration in grant (total of 5 and 6). \$ 10,296,574

DIVISION OF ASSESSMENT & TAXATION
Proposed FY 1991 – 92 Budget

Net General Fund Cost of Implementing HB 2338

	1990-91 Budget	1991-92 Proposed	Increase/Decrease 90-91 to 91-92
PROGRAM EXPENDITURES			
<u>Organization/Section</u>			
A&T Administration	256,560	258,945	2,385
Technical Support	830,804	804,344	(26,460)
Records Management	1,219,820	1,086,662	(133,158)
Appraisal	3,928,696	3,934,509	5,813
Tax Collection/Info	<u>1,301,459</u>	<u>1,323,706</u>	<u>22,247</u>
SUB-TOTAL A&T	7,537,339	7,408,166	(129,173)
DP Service Reimbursement	1,001,599	991,456	(10,143)
Bd. of Equalization	162,956	160,267	(2,689)
Treasury Function	58,924	66,434	7,510
DP Systems Project	600,000	860,000	260,000
* Tax Title	<u>363,174</u>	<u>372,662</u>	<u>9,488</u>
SUB-TOTAL OTHER	2,186,653	2,450,819	264,166
TOTAL COST – HB 2338	9,723,992	9,858,985	134,993
PROGRAM REVENUE			
State Grant Revenue	2,185,072	2,185,072	0
* Tax Title Fund	363,174	372,662	9,488
Indirect Costs @ 5%	86,484	87,518	1,034
Real Estate Transfer Fee	<u>45,000</u>	<u>30,500</u>	<u>(14,500)</u>
TOTAL PROGRAM REVENUE	2,679,730	2,675,752	(3,978)
NET GENERAL FUND COST	7,044,262	7,183,233	138,971

* NOTE: Tax Title is funded through receipts from the sale of foreclosed properties. It is included here for purposes of displaying the total cost of the "support functions" outlined in HB 2338.

Division of Assessment & Taxation
Grant Budget Summary

Revised 2/25/91

1988-89 Actual	1989-90 Actual		1990-91 Budget	1991-92 Proposed
		PERSONAL SERVICES		
3,042,956	3,099,579	5100 - Permanent	4,082,094	4,168,374
96,267	91,917	5200 - Temporary	93,572	90,785
21,174	35,498	5300 - Overtime	1,600	2,000
38,183	29,797	5400 - Premium	64,885	7,691
753,667	783,970	5500 - Fringe Benefits	1,099,326	1,147,471
3,952,247	4,040,761	TOTAL EXTERNAL	5,341,477	5,416,321
406,497	421,845	5550 - Insurance	698,754	772,882
4,358,744	4,462,606	TOTAL PERSONAL SERVICES	6,040,231	6,189,203
		MATERIALS & SERVICES		
0	0	6050 - County Supplements	0	0
25,205	0	6060 - Pass Through	0	0
273,755	236,990	6110 - Professional Services	894,281	1,153,970
71,555	23,949	6120 - Printing	72,400	44,500
5,183	3,982	6130 - Utilities	2,000	2,200
320	0	6140 - Communications	400	500
3,294	7,508	6170 - Rentals	241,847	263,488
86,586	64,962	6180 - Repairs/Maintenance	227,487	136,950
68,297	67,915	6190 - Maintenance Contracts	90,048	111,845
177,665	215,438	6200 - Postage	207,700	266,620
44,112	57,705	6230 - Supplies	154,103	99,773
16	129	6270 - Food	652	250
724	219	6310 - Education/Training	101,527	91,785
46,010	47,206	6330 - Travel	66,870	70,615
420	0	6530 - External DP	2,200	2,200
0	6,243	6560 - Refunds	0	0
3,964	3,421	6620 - Dues/Subscriptions	4,850	4,400
807,106	735,667	TOTAL EXTERNAL	2,066,365	2,249,096
64,738	64,643	7150 - Telephone	67,341	71,156
0	0	7200 - Data Processing	1,001,599	991,456
8,202	7,673	7300 - Motor Pool	30,748	32,372
0	0	7400 - Building Management	0	0
136,711	153,387	7500 - Other Internal	218,609	78,500
209,651	225,703	TOTAL INTERNAL	1,318,297	1,173,484
1,016,757	961,370	TOTAL MATERIALS & SERVICES	3,384,662	3,422,580
		CAPITAL OUTLAY		
0	0	8300 - Other Improvements	31,200	30,000
114	4,128	8400 - Equipment	267,898	217,202
114	4,128	TOTAL CAPITAL OUTLAY	299,098	247,202
4,759,467	4,780,556	DIRECT BUDGET	7,706,940	7,912,619
5,375,615	5,428,104	TOTAL BUDGET	9,723,991	9,858,985
127.36	126.00	TOTAL FTE	151.67	152.40

Division of Assessment & Taxation
ORG # 7565 – Administration

Revised 2/25/91

1988-89 Actual	1989-90 Actual		1990-91 Budget	1991-92 Proposed
		PERSONAL SERVICES		
304,882	104,491	5100 – Permanent	112,918	116,430
6,392	2,012	5200 – Temporary	1,272	1,330
1,487	0	5300 – Overtime	0	0
11,456	698	5400 – Premium	2,392	1,200
67,224	26,347	5500 – Fringe Benefits	29,684	31,436
391,441	133,548	TOTAL EXTERNAL	146,266	150,396
37,899	9,759	5550 – Insurance	14,102	14,445
429,340	143,307	TOTAL PERSONAL SERVICES	160,368	164,841
		MATERIALS & SERVICES		
0	0	6050 – County Supplements	0	0
0	0	6060 – Pass Through	0	0
12,787	2,214	6110 – Professional Services	7,000	7,000
2,975	1,600	6120 – Printing	5,000	5,000
0	0	6130 – Utilities	0	0
160	0	6140 – Communications	0	0
0	0	6170 – Rentals	5,974	13,908
288	436	6180 – Repairs/Maintenance	1,000	1,000
1,395	0	6190 – Maintenance Contracts	0	0
33,179	22,711	6200 – Postage	25,250	25,250
9,354	9,509	6230 – Supplies	11,000	11,000
0	129	6270 – Food	652	250
0	0	6310 – Education/Training	27,500	18,964
901	1,000	6330 – Travel	2,320	2,060
0	0	6530 – External DP	0	0
0	0	6560 – Refunds	0	0
3,964	3,040	6620 – Dues/Subscriptions	4,500	4,000
65,003	40,639	TOTAL EXTERNAL	90,196	88,432
34,732	4,557	7150 – Telephone	4,067	3,743
0	0	7200 – Data Processing	0	0
604	525	7300 – Motor Pool	1,229	1,229
0	0	7400 – Building Management	0	0
28	0	7500 – Other Internal	0	0
35,364	5,082	TOTAL INTERNAL	5,296	4,972
100,367	45,721	TOTAL MATERIALS & SERVICES	95,492	93,404
		CAPITAL OUTLAY		
0	0	8300 – Other Improvements	0	0
0	0	8400 – Equipment	700	700
0	0	TOTAL CAPITAL OUTLAY	700	700
456,444	174,187	DIRECT BUDGET	237,162	239,528
529,707	189,028	TOTAL BUDGET	256,560	258,945
11.93	3.00	TOTAL FTE	3.00	3.00