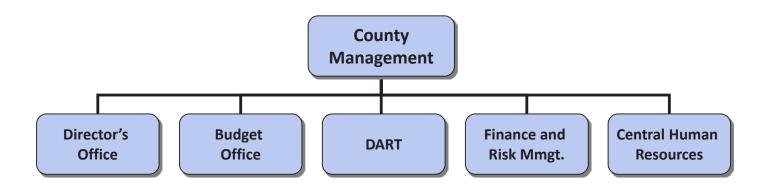
Department Overview

The Department of County Management (DCM) is responsible for collecting, protecting and investing Multnomah County's financial and human capital. The department hires and trains the county's workforce, pays the county's bills and safeguards the county's funds. The divisions of Finance and Risk Management, Central Human Resources, and Central Budget work with the Chair and across county departments under the supervision of the Chief Operating Officer (COO) to set county-wide corporate policies aimed at protecting county assets, reducing financial risk and preserving the ability of the county to serve the community. The Division of Assessment, Recording and Taxation maintains property records and assessments, and collects property taxes, the primary source of General Fund revenue.

DCM provides administrative services and guidance to all county departments. DCM also supports the Chair, Commissioners and other elected officials with high-level forecasts and analysis of policy impacts and opportunities. The COO, the Chief Financial Officer (CFO), the Budget Director and the Human Resources Director work closely with the Chair, County Attorney and Chief Information Officer (CIO) to ensure strong and consistent management of dayto-day county operations.



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Budget Overview

The Department of County Management's budget is \$160.7 million and has 252.85 FTE in all funds. This is an increase of \$12.1 million or 8.1% over the FY 2016 Adopted Budget. Budgeted positions have increased by 6.25 FTE.

The General Fund budget has increased by \$4.7 million (11.4%) to \$45.9 million. Other Funds have increased by \$7.4 million. The largest category of expenditures is in materials and supplies at \$105.9 million. This is mostly budgeted in the Risk Fund for medical and dental insurance costs. Risk Fund expenditures in this category have increased by \$8.2 million due to rate changes and countywide FTE increases. Capital Outlay of \$2.4 million is from A Home for Everyone Capital Investments (72041).

The following programs are funded on a one-time-only basis:

- DART County Clerk Carryover (72025B), \$164,000.
- Tax Title Affordable Housing (72040), \$2,500,000.
- A Home for Everyone Capital Investments (72041), \$7,400,000.

Budget Trends	EV 2015	FY 2016	FY 2016	FY 2017	
	FY 2015	Current	Adopted	Adopted	- 146
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Staffing FTE	239.10	246.60	246.60	252.85	6.25
Personnel Services	\$26,460,212	\$27,766,479	\$29,925,703	\$30,660,458	\$734,755
Contractual Services	6,298,127	12,746,301	15,821,657	16,469,086	647,429
Materials & Supplies	89,129,648	93,973,574	97,663,903	105,948,396	8,284,493
Internal Services	5,062,158	5,255,677	5,256,089	5,263,396	7,307
Capital Outlay	59,411	19,132	<u>0</u>	<u>2,400,000</u>	<u>2,400,000</u>
Total Costs	\$127,009,556	\$139,761,163	\$148,667,352	\$160,741,336	\$12,073,984

*Does not include cash transfers, contingencies or unappropriated balances.

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Successes and Challenges

In order to maintain the highest possible level of support to the administrative infrastructure and preserve the county's compliance with external regulatory requirements, DCM reviewed areas for process efficiency. Particular successes were achieved in the following areas:

- The Budget Office Evaluation and Research Unit issued and analyzed the countywide employee survey and evaluated Central HR initiatives.
- Central Human Resources implemented paid parental leave administration. Central Human Resources is also leading a county-wide project to align key aspects of the selection process with values and best practices to achieve a diverse, talented workforce; increase transparency; streamline processes; and improve the overall candidate experience.
- Finance & Risk Management General Ledger section successfully implemented GASB 68 (accounting and financial reporting for pensions). The Accounts Payable section now offers a new prepaid debit card payment method as an employee payroll alternative. Central Purchasing completed a year long project aimed at increasing the County's stewardship of surplus goods. Since FY 2015, the project has processed more than 131,000 pounds of surplus property with a non-cash releasing value of \$394,000.
- DART worked with the Chair and the legislature to amend ORS 275.275, which changed the distribution of net proceeds from sales of tax foreclosed properties to support funds for housing placement and retention support services for youth and families with children, flexible rental assistance to place youth and families with children into housing, and funds to develop new low income housing.

DCM faces a number of opportunities and challenges in the coming year. Our strong departments and decentralized infrastructure create a challenging environment for the implementation of corporate policy. DCM continues to work to improve communication, relationships and understanding between central policy makers and department administration and leadership.

The county supports a market based pay structure and as salaries in the market fluctuate, departments are faced with difficult recruitment and retention issues. The generally rising costs of infrastructure, employment, and the county's payments to PERS put pressure on leadership to remain disciplined and planful as we venture into a future certain to bring change to our climate, our economy and our technology.

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Diversity and Equity

Budget by Division

DCM believes that a strong and healthy county begins with an equitable and diverse workforce and community. To achieve that goal, the following work is underway.

The Budget Office Evaluation and Research Unit, in coordination with the Office of Diversity and Equity, is working on several projects, including a pay equity classification review, an evaluation of job applicant patterns, and a qualitative review of terminations.

Central Human Resources is partnering with the Office of Diversity and Equity to provide technical assistance in applying the Equity and Empowerment Lens to policies and practices and to provide a range of classes related to diversity and equity.

The Economic Development program is working with local financial institutions and foundations to leverage the county's investment dollars to support under-served and vulnerable populations.

The Fiscal Compliance group is providing guidance to small non-profit human service contractors in complying with federal rules and regulations.

DART participates in the Office of Diversity and Equity College to County internship program, providing work experience to six interns in the coming year. The county has successfully recruited former interns into permanent positions within the county, securing a bright future for the organization.

Division Name	FY 2017 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$8,182,869	\$0	\$8,182,869	4.00
Budget Office	2,348,360	0	2,348,360	13.00
Finance and Risk Management	8,483,545	8,962,685	17,446,230	60.50
Central Human Resources	4,070,573	101,803,266	105,873,839	35.35
Division of Assessment, Recording & Taxation (DART)	<u>22,796,038</u>	<u>4,094,000</u>	<u>26,890,038</u>	140.00
Total County Management	\$45,881,385	\$114,859,951	\$160,741,336	252.85

The Director's Office is home to the County's Chief Operating Officer (COO) **Director's Office** who also serves as the DCM Department Director. The COO is responsible for the administrative infrastructure and financial health of the overall organization, provides project management and direction for county-wide projects and insures that complex decisions are informed by a countywide perspective. The Director's Office works with DCM divisions, departments, elected officials and staff to establish operational priorities and policy objectives. The directors of the Department of County Human Services, Health Department, Department of County Assets, Department of Community Services and Department of Community Justice are supervised by the COO, providing a crucial link between corporate policy setters and department implementers. Significant DCM has budgeted \$7.4 million carryover in one-time program funds in "A Home for Everyone Capital Investments" (72041) in support of housing Changes development objectives and allocations for leasing and purchasing properties for shelter and housing, in support of "a Home for Everyone", a community wide initiative to end homelessness, led collaboratively by Multnomah County, the City of Portland, Home Forward, the City of Gresham, local nonprofits and local donors. This investment will support the production goal of 135 housing units, and provide up to 190 shelter beds.

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Budget Office

The Budget Office guides the development of the county's budget process, prepares the annual budget and supports the Chair and the Board of County Commissioners in their budgeting decisions by helping align the county's annual spending plan with their priorities. It serves as a liaison between departments, elected officials and the community in communicating policy direction and program priorities, coordinating strategic planning and providing technical expertise, training, program and management analysis.

The Budget Office leads the countywide budget process, evaluates county policies and operations, and recommends redirection of policy or resources.

The Budget Office is responsible for the following:

- Preparing the annual budget, budget in brief, and associated documents;
- Financial forecasting and budget projections;
- Ad hoc analysis for County Management and the Chair's Office; and
- Countywide research and evaluation.

Staff assist departments by providing information and training on financial management, planning, budgets, and expenditure and revenue forecasting. Budget staff serve on county-wide task forces related to budget, finance and other policy and fiscal matters; identify and resolve financial problems; and support county labor relations in collective bargaining and cost analysis.

Responsibility for internal budget support to the Department of County Management was transferred from the budget office to the Division of Assessment, Recording and Taxation Administration unit during FY 2016. This results in a transfer of 1.00 FTE.

Significant Changes

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Finance and Risk Management

Significant Changes

The Finance and Risk Management Division provides a wide variety of services to ensure the county's financial transactions are managed in a timely and accurate manner.

The division pays the county's bills, maintains and records accounting transactions, manages cash, investments and debt issuance, issues payroll checks, conducts fiscal compliance activities and manages the contracting process. Risk Management negotiates insurance coverage for the county's buildings, manages claims associated with work-related injuries, consults on workplace safety and health, and manages claims for the county's self-insured liability program. The Economic Development program leverages existing county programs and policies to enhance the competitiveness of local businesses and increase the economic success of all county residents.

Finance and Risk Management is responsible for preparing the county's Comprehensive Annual Financial Report (CAFR). The CAFR has been awarded the Government Finance Officers of America (GFOA) award for distinguished reporting every year for the past 31 years. Staff members in the division serve in leadership positions on statewide professional organizations and advisory boards. This serves as recognition by our peers of the ways Finance and Risk Management programs strive for innovative solutions.

Payroll and Retirement Services (program offer 72007) reclassified an Office Assistant 2 position to a Finance Technician and increased the FTE from 0.50 to 1.00. The position handles employment verifications, payroll filings and supports the payroll taxes and PERS processing.

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Central Human Resources

Significant Changes

The Central Human Resources Division is driven by its strategic plan mission: "Through leadership and collaborative partnerships, we foster organizational excellence, ensure equity and provide strategic human resources services to attract, develop, and sustain a diverse and talented workforce."

The Central Human Resources division provides strategic leadership, recommends policy, and partners with the department HR units to guide consistent, efficient and cost-effective HR processes and practices necessary to achieve results across the organization.

The HR Director ensures HR processes are aligned with county-wide goals and oversees evaluation of HR contributions to organizational effectiveness. Central Human Resources manages the following services and systems to support employees, managers as well as the business needs of the county:

- Collective bargaining and labor contract interpretation;
- Personnel rules and county HR policy development and interpretation;
- Job classification & compensation plans;
- County-wide training and organizational development;
- HR process monitoring and evaluation;
- Recruitment and retention systems and processes;
- Employee Benefits and Wellness programs

The Privacy Officer program for HIPAA and Privacy Rule compliance was moved to the County Attorney's Office for FY 2017.

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Division of Assessment, Recording and Taxation (DART)

Significant Changes

The Division of Assessment, Recording and Taxation (DART) collects and distributes approximately \$1.5 billion in annual property taxes on behalf of all Multnomah County taxing districts, while ensuring that all property is valued and taxed fairly and accurately. DART performs the statutorily required functions of Tax Assessor, Tax Collector and certain County Clerk functions including Recording, Marriage Licenses, Domestic Partnership Registrations, Passports and the Board of Property Tax Appeals.

DART collaborates with stakeholders to address the evolving needs of the Multnomah County community, to meet mandated functions, and to provide leadership to improve the efficiency of the statewide property tax system. The Division provides proactive and judicious stewardship of public resources through its efficient and cost effective management.

DART maintains approximately 344,000 property tax accounts, calculates tax levies, certifies the tax roll for collection, collects and processes property tax payments, and distributes property taxes to over 60 taxing districts. The Division provides responsive customer service, maintains ownership records and property descriptions, records over 148,000 documents, issues over 7,700 marriage licenses and domestic partnership registrations, processes over 8,700 passport applications and responds to 110,000 inquiries and serves 55,000 walk-in customers.

For FY 2017, six positions have been reallocated to manage an increasing workload throughout DART, affecting tax title, customer service, passport application processing and recording. Customer Service alone has experienced over a 50% increase in the number of passport applications and photos prepared, year over year, along with a general increase in all work-related activities for this section. Consistent with this trend, DART's Appraisal Sections have processed over \$2 billion in new assessed value resulting in approximately \$40 million in new tax revenue.

Effective January 1, 2016, ORS 275.275 was amended to direct the distribution of proceeds from sales of real property acquired by foreclosure of a delinquent tax lien, net of approved expenses, to the County's general fund. The Tax Title Affordable Housing program (72040) includes \$2.5 million for the development of low income housing that is affordable to youth and families with children with 30 percent or lower median family income.

Pending retirements of long-term DART employees speak to not only the quality and diversity of our work environment but a requirement to focus on knowledge management. An effort has begun to utilize county tools in addressing the challenges of these retirements. College-to-County is an indispensable DART strategy which will continue with 6 interns for the coming year.

Department of County Management The following table shows the programs that make up the department's total budget. The individual programs

follow in numerical order.

Prog. #	Program Name	FY 2017 General Fund	Other Funds	Total Cost	FTE			
DCM Directo	DCM Director's Office							
72000	DCM Director's Office	\$498,061	\$0	\$498,061	2.00			
72013	Capital Asset Strategic Planning	284,808	0	284,808	2.00			
72041	A Home for Everyone Capital Investments	7,400,000	0	7,400,000	0.00			
Budget Offic	e							
72001	Budget Office	2,348,360	0	2,348,360	13.00			
Finance and	Risk Management							
72002	FRM Accounts Payable	771,788	0	771,788	7.10			
72003	FRM Chief Financial Officer	1,459,150	212,979	1,672,129	3.95			
72004	FRM General Ledger	1,019,374	0	1,019,374	9.00			
72005	FRM Purchasing	2,280,561	0	2,280,561	19.00			
72006	FRM Property & Liability Risk Management	0	3,845,985	3,845,985	1.50			
72007	FRM Payroll/Retirement Services	897,175	0	897,175	8.45			
72008	FRM Treasury and Tax Administration	1,882,497	0	1,882,497	4.00			
72009	FRM Worker's Compensation/Safety & Health	0	4,620,766	4,620,766	6.50			
72010	FRM Recreation Fund Payment to Metro	0	102,640	102,640	0.00			
72011	FRM Economic Development	173,000	180,315	353,315	1.00			
Central Hum	an Resources							
72016	Central HR Administration	1,473,696	0	1,473,696	5.63			
72017	Central HR Services	1,800,877	0	1,800,877	10.60			
72018	Central HR Labor Relations	796,000	58,082	854,082	4.85			
72019	Central HR Unemployment	0	954,320	954,320	0.15			
72020	Central HR Employee Benefits	0	100,790,864	100,790,864	14.12			

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Prog. #	Program Name	FY 2017 General Fund	Other Funds	Total Cost	FTE		
Division of Assessment, Recording and Taxation (DART)							
72023	Div of Assessment, Recording & Taxation Administration	1,582,500	0	1,582,500	9.80		
72024	DART Customer Service	1,070,058	0	1,070,058	9.40		
72025A	DART County Clerk Functions	1,675,528	0	1,675,528	13.70		
72025B	DART County Clerk Carryover	164,000	0	164,000	0.00		
72026	DART Ownership	454,753	0	454,753	4.20		
72027	DART Tax Revenue Management	1,810,854	0	1,810,854	11.50		
72028	DART GIS/Cartography & Parcel Management	942,269	0	942,269	8.10		
72029	DART Assessment Performance Analysis	502,850	0	502,850	3.40		
72030	DART Property Assessment Special Programs	1,359,340	0	1,359,340	10.05		
72031	DART Personal Property Assessment	1,299,877	0	1,299,877	10.20		
72032	DART Property Assessment Industrial	980,072	0	980,072	7.70		
72033	DART Commercial Property Appraisal	1,996,878	0	1,996,878	15.00		
72034	DART Residential Property Appraisal	3,918,880	0	3,918,880	29.60		
72035	DART Assessment & Taxation System Upgrade	0	4,094,000	4,094,000	0.00		
72037	DART Applications Support	1,326,621	0	1,326,621	5.00		
72038	DART Tax Title	1,211,558	0	1,211,558	2.35		
72040	Tax Title Affordable Housing	<u>2,500,000</u>	<u>0</u>	<u>2,500,000</u>	<u>0.00</u>		
	Total County Management	\$45,881,385	\$114,859,951	\$160,741,336	252.85		

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Program #72000 - DCM	Director's Office			6/24/2016
Department:	County Management	Program Contact:	Marissa Madrigal	
Program Offer Type:	Administration	Program Offer Stage:	As Adopted	
Related Programs:				

The Director's Office manages the organizational health of the entire county and sets administrative policy. The areas of responsibility with countywide implications include Budget, Finance, Property Assessments & Recording, Tax Collections and Human Resources. The director is also the county's chief operating officer.

Program Summary

The director works with the Chief Financial Officer, Budget Director, and Human Resources Director to develop and present administrative, financial, human resource and infrastructure guidelines and policy to executive level staff, the County Chair and the Board of County Commissioners. The director works with DCM division directors, Chair, Board of County Commissioners (Board) and county department directors to establish priorities and guidelines and ensure policies are aligned with these priorities. The director works with department and human resource personnel to recruit, train and retain a high quality diverse workforce; provides management for county-wide projects identified by the Chair's Office; and works with the Board, the Department of County Assets (DCA) and other departments on the funding policies involving the physical infrastructure of the county.

In FY 2017, the Director's Office will continue to work with DCM division directors and department directors to strengthen the relationship between centralized policy setters and department implementers to ensure better consistency in application and to improve compliance. The Director's Office will also work with DCM division directors and department directors to propose a strategic framework plan that prioritizes department work based on a shared county-wide vision and goals.

Performance Measures							
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer		
Output	Development of metrics and regular tracking system for monitoring of countywide organizational health	0	1	1	1		
Outcome	Percent of identified "problem trends" addressed timely	0	100%	100%	100%		
Output	County-wide executive leadership training events held	4	0	5	4		
Output	Regional multi-jurisdictional leadership events held	0	0	1	1		
Performa	nce Measures Descriptions						

In 2016, the first multi-jurisdictional leadership event was held on governing for racial equity. Regional local government partners were invited and leaders from the cities of Portland and Gresham, Metro and the Governor's Office participated.

ORS 208, 238, 288, 294, 295, 310 and many other Oregon Revised Statutes, Multhomah County Code, Chapters 7, 9, 11 and 12 and County Charter requires the county to maintain appropriate personnel, infrastructure, taxation and financial system operations.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$398,789	\$0	\$389,428	\$0
Contractual Services	\$48,483	\$0	\$61,754	\$0
Materials & Supplies	\$11,200	\$0	\$11,200	\$0
Internal Services	\$31,358	\$0	\$35,679	\$0
Total GF/non-GF	\$489,830	\$0	\$498,061	\$0
Program Total:	\$489	\$489,830		,061
Program FTE	2.00	0.00	2.00	0.00

Program Revenues						
Total Revenue	\$0	\$0	\$0	\$0		

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72000-16 DCM Director's Office

Multnomah County				
Program #72001 - Budg	et Office			6/24/2016
Department:	County Management	Program Contact:	Mike Jaspin	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				

Program Characteristics:

Executive Summary

The Budget Office guides the development of the County's Budget Process, prepares the annual budget and supports the Chair and the Board of County Commissioners with their budgeting decisions by helping align the County's annual spending plan with their priorities. It also serves as a liaison between departments, elected officials and the community in communicating policy direction and program priorities, coordinating strategic planning and providing technical expertise, training, program, and management analysis. It also houses the County's Evaluation and Research Unit.

Program Summary

The Budget Office leads the countywide budget process, evaluates County policies and operations, and recommends redirection of policy and/or resources.

The Budget Office does the following:

- · Prepares the annual budget, budget in brief and associated documents;
- · Financial forecasting and budget revenue/expenditure projections;
- · Ad hoc analysis for County Management and the Chair's Office;
- · Countywide research and evaluation and cost control analyses;
- · Prepares the supplemental budget;
- · Maintains the legal budget throughout the course of the year; and
- Provides budget support to Nondepartmental Offices.

Staff also assist departments in measuring performance of County programs; providing information and training on financial management, planning, budgets, and expenditure and revenue forecasting. Budget staff serve on countywide task forces related to budget, finance and other policy or fiscal matters; identify and resolve problems; and support County Labor Relations in collective bargaining research and detailed cost analysis.

The Budget Office houses the Evaluation and Research Unit, which provides high-quality, Countywide data-driven research and evaluation. The Unit also provides research and evaluation capacity for the Department of County Management and responds to information requests from County leadership and consults on program evaluation, analytical methods, and data visualization.

Over the past 14 years, the County has received the Government Finance Officers Association's (GFOA) Distinguished Budget Annual Award. The award represents a significant achievement by the County. It reflects the commitment of Multnomah County's governing body and staff to meet the highest principles of governmental budgeting.

Performance Measures							
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer		
Output	Number of budget modifications processed (includes internal)	196	180	200	200		
Outcome	% of budget modifications entered into SAP within 4 weeks of Board approval	98%	95%	98%	95%		
Quality	Percent error in General Fund Revenue Forecast	4.08%	2.0%	0.98%	2.0%		
Quality	% of customers rating Budget Office efforts as either "good" or "excellent" *	96%	95%	88%	94%		
Performa	nce Measures Descriptions				•		

*Because the budget process ends prior to the beginning of the fiscal year, the FY 2016 estimate is the "actual" customer satisfaction rating.

The Budget Office is not mandated, but the County is subject to Oregon Budget Law, ORS Chapter 294 & sections of ORS Chapters 280 & 310 related to filing and ballot title wording. The office is responsible for producing a financially sound budget that complies with the law and communicating the outcome from public funds entrusted to the County.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$2,014,966	\$0	\$1,921,201	\$0
Contractual Services	\$26,000	\$0	\$30,000	\$0
Materials & Supplies	\$102,969	\$0	\$151,000	\$0
Internal Services	\$325,028	\$0	\$246,159	\$0
Total GF/non-GF	\$2,468,963	\$0	\$2,348,360	\$0
Program Total:	\$2,46	\$2,468,963		8,360
Program FTE	14.00	0.00	13.00	0.00

Program Revenues						
Total Revenue	\$0	\$0	\$0	\$0		
Evaluation of Devenues						

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72001-16 Budget Office

Responsibility for budget support for the Department of County Management was transferred from the Budget Office to the Division of Assessment, Recording & Taxation Administration during FY2016. 1.00 FTE Principal Budget Analyst was transferred to program offer 72023.

FY 2016 program offer 72012 Evaluation and Research has been rolled into this program.

The internal service reimbursement for information technology has decreased for FY 2017.

Multnomah County				
Program #72002 - FRM	Accounts Payable			6/24/2016
Department:	County Management	Program Contact:	Mike Waddell	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

Central Accounts Payable (AP) supports County programs in the areas of vendor payment processing, auditing and data integrity, travel and training audits, procurement card administration, vendor master file management and County Administrative Procedures compliance monitoring.

Program Summary

Accounts Payable (AP) processes approximately 128,000 vendor invoice payments and refunds annually; this includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide; furthermore, it coordinates the year-end expenditure accruals; conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices. AP coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. AP also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, AP provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

Accounts Payable promotes continuous process improvement by exploring/adopting AP best practices while leveraging technology to evolve the Accounts Payable function from a paper intensive payment process to a more sustainable, electronic payment process. This single objective has reduced the cost of government by providing operating efficiency while maintaining internal controls and supporting the Climate Action Plan (Action Area 18-8).

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Payments Processed	131,537	123,000	128,016	128,000
Outcome	Percent of Invoices Paid On Time within std NET 30	88.50%	90%	87.8%	89%
Outcome	Percent of Total Payments that are Electronic	69.2%	68%	72%	72%
Outcome	Procurement Card Rebates	\$185,586	\$180,000	\$197,000	\$191,000

Performance Measures Descriptions

Invoice payments processed will decrease as we progress to more consolidated billings, electronic payments and growth in Multco Marketplace activity. Net payment is due 30 days after receipt of original invoice. Percent of total payments that are electronic--growth correlates with more cost effective electronic payment methods including ACH, ePayables and Pcards. Procurement Card Rebates are directly associated with the total amount spent in the P-Card system which reflects modest ePavables and Multco Marketplace arowth.

Tax Information Returns (i.e. 1099 MISC, 1099 INT, etc.) are mandated by the Internal Revenue Service code as described in Sections 1.6001-1 through 1.6091-4. Failure to comply would result in the County being assessed penalties and fines.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$726,156	\$0	\$755,458	\$0
Materials & Supplies	\$18,041	\$0	\$16,330	\$0
Total GF/non-GF	\$744,197	\$0	\$771,788	\$0
Program Total:	\$744	,197	\$771,788	
Program FTE	7.10	0.00	7.10	0.00
Program Revenues				
Other / Miscellaneous	\$180,180	\$0	\$191,180	\$0
Total Revenue	\$180,180	\$0	\$191,180	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Rebates are the only Central Accounts Payable revenue. Rebates, received from U.S. Bank and Bank of America, are based on the level of annual spending in each of the banks' credit card programs. The majority is from Bank of America's purchasing card program; rebates from BOA are generally 1.2% of total value of transactions processed annually. Multhomah County is part of the Bank of America Procurement Card Consortium of local governments which, as a group, has leveraged competitive rebate terms.

Significant Program Changes

Last Year this program was: FY 2016: 72002-16 FRM Accounts Payable

Multnomah County Program #72003 - FRM	Chief Einancial Officer			6/24/2016
Frogram #72003 - FRW				0/24/2010
Department:	County Management	Program Contact:	Mark Campbell	
Program Offer Type:	Administration	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	S:			

The Chief Financial Officer (CFO) manages the financial health of the entire County and sets administrative policy related to financial management. Direct responsibilities include Accounts Payable, General Ledger, Fiscal Compliance, Risk Management, Payroll, Retirement Programs, Tax Administration, Central Purchasing and Treasury.

Program Summary

The Chief Financial Officer (CFO) develops and presents financial guidelines to executive level staff, the County Chair's Office, and the Board of County Commissioners. The CFO presents recommendations related to public financial policy to these groups as well as other jurisdictions. The CFO interacts with the Oregon Legislature, the general public, and the business community in assessing the potential impact of changes in financial policy. The CFO also develops and/or suggests financing alternatives to executive level staff and jurisdiction partners.

The CFO monitors the Public Employees Retirement System (PERS) and works with partner jurisdictions to develop and present legislative policy. This involves communication with the Board, the Oregon Legislature and/or PERS Board and labor groups. The CFO works with the Budget Office, the Chair's Office, the Board and County departments to establish priorities and guidelines, and ensure that policies are aligned with these priorities. The CFO works with departmental finance sections, DCM divisions, and all County department stakeholders on all administrative policies and procedures.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Comprehensive Annual Financial Report is issued according to legal requirements	1	1	1	1
Outcome	Maintain County's high bond rating of Aaa	1	1	1	1

Performance Measures Descriptions

The Comprehensive Annual Financial Report is a primary product of the Finance Division. Statutes require that it is issued within six months of the close of the fiscal year. 1=achieved; 0=not achieved.

County maintains the highest bond rating of Aaa on general obligation debt. This rating is achieved by continuing to demonstrate prudent financial management.

1=achieved: 0=not achieved.

ORS 208, 288, 294, 295, 310 and many other Oregon Revised Statutes, Multhomah County Code, Chapters 7, 9, 11 and 12 and County Charter requires the County to maintain appropriate personnel, infrastructure, taxation and financial system operations.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$558,651	\$66,864	\$552,478	\$69,500
Contractual Services	\$30,000	\$0	\$30,000	\$0
Materials & Supplies	\$24,142	\$0	\$23,645	\$0
Internal Services	\$774,294	\$127,189	\$853,027	\$143,479
Total GF/non-GF	\$1,387,087	\$194,053	\$1,459,150	\$212,979
Program Total:	\$1,58	\$1,581,140		2,129
Program FTE	3.60	0.35	3.60	0.35

Program Revenues				
Other / Miscellaneous	\$0	\$194,053	\$0	\$212,979
Total Revenue	\$0	\$194,053	\$0	\$212,979

Explanation of Revenues

This program is supported by General Fund and Risk Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72003-16 FRM Chief Financial Officer

Multnomah County				
Program #72004 - FRM	General Ledger			6/24/2016
Department:	County Management	Program Contact:	Samina Gillum	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The General Ledger (GL) program manages central financial accounting and reporting, including the annual external financial audit, audit of the County's expenditures of federal awards, the indirect cost allocation plan, contract fiscal compliance over grants, as well as general accounting support and assistance countywide.

Program Summary

The General Ledger (GL) program supports and monitors the County's financial accounting activity by performing corporate level accounting functions including account reconciliations, review/approval of accounting transactions and preparing required financial reports.

The primary product is the County's Comprehensive Annual Financial Report (CAFR), which includes all activities associated with the required annual external financial audits. The CAFR earns the Government Finance Officers Association (GFOA) award annually for excellence in financial reporting. This award indicates management has prepared financials that meet the reporting standards and requirements noted by GFOA. Approximately 3% of government entities in the United States receive this award annually. GL also prepares the County's cost allocation plan needed to recover central and departmental overhead and administrative indirect costs from external revenue sources. Maintaining internal controls and the chart of accounts are also performed by General Ledger.

The program's Fiscal Compliance (FC) unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts in order to maintain compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of properly stated balance sheet accounts per review of external auditors	300	300	300	300
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	54.0%	68.0%	60%	68%

In the County's external financial audit, the auditors will analyze and audit our balance sheet accounts. Fewer balance sheet accounts identified with misstatements will indicate a high degree of accuracy in the financial statements (300 Total Accounts). The Fiscal Compliance unit performs financial monitoring of County funded human service (HS) providers. Monitoring includes Federal, State, County and other funds recorded in the pass-through/program support GL account. A higher % monitored indicates greater coverage and decreased County financial risk as it relates to HS providers.

Oregon Revised Statutes (ORS), Ch. 297-Audits of Public Funds and Financial Records requires governments to have an external audit and that it be submitted to the Secretary of State - Audits Division. The Office of Management and Budget (OMB) Federal Register requires entities expending Federal funds over \$750,000 in a fiscal year to have a single audit of Federal awards. Also, according to the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must perform subrecipient monitoring on those contracts funded with pass-through dollars. The Federal Register requires organizations to publish an approved indirect cost allocation plan for any indirect or administrative costs allocated to Federal awards.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$950,489	\$0	\$989,034	\$0
Contractual Services	\$6,500	\$0	\$6,500	\$0
Materials & Supplies	\$27,590	\$0	\$23,840	\$0
Total GF/non-GF	\$984,579	\$0	\$1,019,374	\$0
Program Total:	\$984	\$984,579		9,374
Program FTE	9.00	0.00	9.00	0.00

Program Revenues				
Service Charges	\$17,000	\$0	\$17,000	\$0
Total Revenue	\$17,000	\$0	\$17,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenue is received from the County's separately issued component unit financial reports: Mid County Service District, Dunthorpe-Riverdale Service District and the Library District. The revenues are a reimbursement for central accounting and reporting services provided to each component unit.

Significant Program Changes

Last Year this program was: FY 2016: 72004A-16 FRM General Ledger

Multnomah County				
Program #72005 - FRM	Purchasing			6/24/2016
Department:	County Management	Program Contact:	Brian Smith	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Brogrom Characteristic	<u>.</u>			

Program Characteristics:

Executive Summary

Purchasing oversees the County's goods and services procurement activities and provides leadership, expertise, and training to employees who perform purchasing functions. Purchasing supports departments to procure products and services in construction, materials, and both non-professional and professional services. Purchasing ensures appropriate and cost-efficient public procurement and contracting practices, including evaluating the economic, social and environmental impacts of purchases.

Program Summary

Purchasing provides leadership, policy oversight and monitoring, contract procurement, compliance, staff training, support services and overall accountability for several thousand contracts and hundreds of millions of dollars awarded each year.

Key efforts include the following: (1) safeguard the County from potential contractual risk and liability exposure; (2) ensure products and services are purchased in accordance with federal and state laws, procedures and regulations including County Administrative Procedures and rules established by Multnomah County's Public Contract Review Board (PCRB); (3) review and approve contract documents, review and approve contract changes and/or amendments and maintain official contract records; (4) research, analyze, recommend, and implement best business practices; (5) provide on-going guidance, support, training, and consultation to departments and employees; (6) track, monitor, analyze and annually report on contract data and performance measures; (7) maximize efforts to include and ensure participation of Minority, Women and Emerging Small Businesses (MWESB) and Qualified Rehabilitation Facilities (QRF); (8) participate in community events, meetings and conduct outreach to the MWESB vendor community; (9) oversee the County's surplus program; and (10) develop and implement sustainable purchasing policies, procedures and training.

Purchasing contributes to the Climate Action Plan, Local Government Operations section 18-9, by ensuring sustainable practices of prospective vendors, contractors and service providers are included as evaluation criteria in all contract awards over \$10,000. All Purchasing staff share in the education, training, and support of County staff to promote and support sustainable purchasing practices.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Percent of contracts awarded to MWESB and QRF businesses	19%	30%	25%	25%
Outcome	Number of sustained protests on formal procurements	0	0	0	0
Output	Number of formal RFP and Bid solicitations issued	87	70	90	80
Output	Number of contracts and amendments processed	1227	1000	1050	1000

Performance Measures Descriptions

Purchasing manages formal Request For Proposal (RFP) and bid solicitations (>\$150,000) for the County because they represent the greatest risk in the County's purchasing activity. Minimizing the number of sustained protests is an indicator of how well Purchasing is managing the risks associated with formal procurement processes. The output measures listed are good indicators of the volume of formal procurements we conduct and the contract processing activity across all County departments.

Oregon Revised Statutes (ORS) 279A, 279B, and 279C establish requirements affecting the County's procurement and contracting practices. The County establishes and implements Public Contract Review Board (PCRB) Rules and Administrative Procedures CON-1 and PUR-1 to define its procurement and contracting processes within the constraints of ORS requirements.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$2,038,810	\$0	\$2,117,119	\$0
Contractual Services	\$65,459	\$0	\$73,882	\$0
Materials & Supplies	\$91,460	\$0	\$89,560	\$0
Internal Services	\$1,200	\$0	\$0	\$0
Total GF/non-GF	\$2,196,929	\$0	\$2,280,561	\$0
Program Total:	\$2,196,929		\$2,28	0,561
Program FTE	19.00	0.00	19.00	0.00

Program Revenues				
Other / Miscellaneous	\$2,000	\$0	\$2,000	\$0
Total Revenue	\$2,000	\$0	\$2,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenues are generated primarily when fees are collected for services performed in response to public records requests, and when County surplus is sold through the surplus program. The estimate from these sources for FY 2017 is \$2,000.

Significant Program Changes

Last Year this program was: FY 2016: 72005A-16 FRM Purchasing

Multnomah County				
Program #72006 - FRM	Property & Liability Risk Managem	nent		6/24/2016
Department:	County Management	Program Contact:	Michelle Cross	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Property & Liability Risk Program (P&LRP) manages the County's property and liability risks in accordance with all legal requirements and County policies/procedures. It focuses on countywide risk exposures, liability/subrogation claims, property claims, purchasing insurance, loss control/prevention, and assists departments in managing identified risks.

Program Summary

Each year, the Property & Liability Risk Program (P&LRP) seeks to determine the County's "Cost of Risk", benchmark against other entities and continually improve the program by implementing best practices. The (P&LRP) purchases property insurance, marine coverage, crime coverage, excess liability, excess medical malpractice coverage, bonds, and other specialized insurance coverage for the County. Where the cost of insurance prohibits purchase or coverage is not available, we self fund losses. The P&LRP recommends the types/limits of insurance for contracts, recommends the purchase of specialized insurance and develops countywide policies and procedures related to loss prevention and control. The P&LRP designs and implements risk management strategies for the prevention of risk exposure and property and liability loss countywide. The program adjusts property loss claims, and oversees the Third Party Administrator contracted to process general liability insurance claims for the County. Litigation and large general liability insurance claims are settled with expertise from the County Attorney's Office. The County chooses to "self-insure" (retain a certain amount of financial exposure to loss) and purchases property and excess liability coverage for large property and liability related claims. This decision controls the loss adjustment process, minimizes our "total cost of risk" (uninsured claims costs + insurance costs + administrative costs), and motivates internal loss control behavior. A department's internal property and liability allocated charges are based on their past losses using actuarial data and historical loss data to determine cost percentage rates based on anticipated future losses.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	*Number of policies for liability ins. bond, crime, coverages purchased/renewed	17	17	17	17	
Outcome	**Total Cost of Risk as a percentage of Operational Budget	.46	.67	.67	.59	

*Appropriate types of insurance coverage indicate strong safeguarding of the County's Assets.

**Total Cost of Risk is measured and compared to other public entities annually and provides information on the financial impact of the County's risk assumption.

The Property & Liability Risk Program is mandated by County Code 7.100-7.104. The County is required by the State to have specific insurance and bond coverage. The County is self-insured for third-party liability in accordance with the provisions of the Oregon Tort Claims Act, ORS 30.270 and purchases Excess General Liability insurance above the self-insured retention of \$1,000,000. The required Public Official Bonds, DEQ Bonds, and Pharmacy Bond are purchased in accordance with State requirements. The P&LRP manages the County's compliance with numerous Oregon Occupational Safety and Health Administration (OR-OSHA) and Life Safety requirements to promote employee and public safety, including driver's license validation program and inspections by regulatory and insurance carrier representatives.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$0	\$182,130	\$0	\$197,840
Contractual Services	\$0	\$294,200	\$0	\$240,000
Materials & Supplies	\$0	\$2,619,655	\$0	\$3,408,145
Total GF/non-GF	\$0	\$3,095,985	\$0	\$3,845,985
Program Total:	\$3,09	5,985	\$3,845,985	
Program FTE	0.00	1.50	0.00	1.50
Program Revenues				
Other / Miscellaneous	\$0	\$3,095,985	\$0	\$3,845,985
Total Revenue	\$0	\$3,095,985	\$0	\$3,845,985

Departments are charged a risk property & liability rate based on claims experience and an actuarial valuation performed every three years. The P&LRP also receives subrogation money and reimbursement related to liability claims.

Significant Program Changes

Last Year this program was: FY 2016: 72006-16 FRM Property & Liability Risk Management

Software and Maintenance costs increased in anticipation of procuring a Risk Management Information System (RMIS) to manage internal claims administration processes, assist in the performance of loss control analysis, and to capture financial implications of the County's risk management programs.

Multnomah County				
Program #72007 - FRM	Payroll/Retirement Services			6/24/2016
Department:	County Management	Program Contact:	Vanessa Witka	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

Central Payroll is responsible for paying the employees of Multnomah County, ensuring compliance with Federal, State, and local wage and hour laws, withholding and remitting employment taxes and other deductions, issuing wage and tax reporting statements and administering the pension and deferred compensation programs.

Program Summary

Central Payroll produces 24 payrolls per year for all Multnomah County employees and is responsible for accurately withholding, reporting and remitting employment taxes to Federal, State and Local taxing authorities. Payroll reports and remits pension contributions to the Public Employees Retirement System and administers the County's IRC §457 deferred compensation program. Payroll ensures that timekeeping and wage payments are done in compliance with Federal and State wage and hour laws, labor contracts and County Administrative guidelines. Payroll reconciles and remits mandated deductions for creditor garnishments, child support, bankruptcies, tax levies and union dues. Payroll reconciles and produces year-end tax statements for employees (W2's) and vendors (1099's) of Multnomah County following strict federal and state regulations.

Payroll protects County funds by ensuring that employment taxes, wage and tax statements, and pension payments are processed and remitted timely to avoid assessment of fines for noncompliance. This program contributes to the Climate Action Plan, Local Government Operations section, item 18-8 related to reduction of waste by providing electronic disbursements of wages to employees' financial institutions and providing paperless notification of their deposits. Currently 97% of employees participate in direct deposit of funds and of those, 92% receive the notification of deposit via email.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	Average number of payments issued per period*	6988	6800	7000	7100	
Outcome	Percent issued without error*	99%	99%	99%	99%	
Output	Percent of employees participating in Deferred Comp**	53%	55%	55%	56%	

Performance Measures Descriptions

*Number of payments per pay period exceeds number of employees due to many employees having multiple direct deposits. Payroll has consistently maintained a high level of accuracy (99%).

**The percent of employees participating in the deferred compensation plan will measure the effectiveness and quality of the educational opportunities offered. The national average for participation is 29%.

Wage payments are mandated by Federal & State wage and hour laws, 11 union contracts, and Multhomah County Personnel Rules. Withholding and remitting employment taxes is mandated by the Internal Revenue Service and the Oregon Dept of Revenue. Pension contributions are mandated by union contracts, Multhomah County Personnel Rules and Oregon Revised Statutes. Failure to comply with these laws and regulations result in fines and penalties being assessed.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$819,381	\$0	\$842,970	\$0
Contractual Services	\$25,000	\$0	\$25,000	\$0
Materials & Supplies	\$32,142	\$0	\$29,205	\$0
Total GF/non-GF	\$876,523	\$0	\$897,175	\$0
Program Total:	\$876,523 \$897,175		,175	
Program FTE	7.95	0.00	8.45	0.00

Program Revenues				
Other / Miscellaneous	\$135,243	\$0	\$149,741	\$0
Total Revenue	\$135,243	\$0	\$149,741	\$0
Evaluation of Boyonyuoo				

Explanation of Revenues

This program is supported by General Fund revenues.

External revenues for the deferred compensation program are contractually negotiated with the County's deferred compensation provider through a revenue sharing agreement. All administrative costs associated with the program are paid for through the agreement. The revenue sharing enables the County to offer the program to employees at no cost to the County. The estimated reimbursement for FY 2017 is \$132,741 and is adjusted each following year by the CPI-U amount. The remaining \$17,000 is miscellaneous revenue.

Significant Program Changes

Last Year this program was: FY 2016: 72007-16 FRM Payroll/Retirement Services

Reclass existing Office Assistant 2 postion to a Finance Technician and increase the FTE from 50 to 1.0. The position will process employment verifications, cover front desk (customers inquiries & phone calls), support with payroll filings, and other payroll related functions. The additional FTE support will enable the payroll unit to perform more cross-training around payroll taxes and PERS processing/management.

Multnomah County				
	Treasury and Tax Administration			6/24/2016
Department:	County Management	Program Contact:	Eric Arellano	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				

Program Characteristics:

Executive Summary

Treasury manages the County's cash assets, investment portfolio, debt, banking services and relationships and broker/dealer relationships. Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient Lodging Tax (TLT) and Business Income Tax (BIT) in accordance with Multhomah County Code, the County's fiduciary responsibilities and revenue & taxation policies and procedures.

Program Summary

Treasury invests the County's financial assets to ensure that funds are available to meet anticipated cash flow needs. Investment earnings are measured against specific benchmarks outlined in the Investment Policy. Treasury complies with all applicable laws, policies and best practices in the management of County funds.

Treasury supports the Chief Financial Officer in the issuance of debt, including opportunities to refinance existing debt and maintains contact with rating agencies. It ensures timely and accurate debt service payments and generates arbitrage rebate calculations and reports. Treasury regularly analyzes cash flow. From time to time it is necessary to issue short term Tax and Revenue Anticipation Notes (TRANs) to provide liquidity prior to the collection of property taxes in November.

The County collects and administers three excise taxes. A Business Income Tax (BIT) is assessed against businesses with income generated within the County. It is set at a rate of 1.45% of net income. BIT is the second largest revenue source in the General Fund, generating approximately 17% of General Fund revenues. A Motor Vehicle Rental Tax (MVRT) is charged on the rental of cars and light trucks within the County. It is currently set at a rate of 17% of rental fees. A portion of the tax (2.5%) is passed through to the Visitors Development Fund to support tourist activities. A Transient Lodging Tax (TLT) is charged on the rental of hotel/motel rooms within the county. It is currently set at a rate of 11.5% of rental fees. Most of the revenue generated by the TLT is passed through to other entities. Cities retain 6%, another 3% is dedicated to operating the Oregon Convention Center, and 2.5% is passed through to the Visitors Development Fund.

Treasury maintains effective banking relationships to keep pace with technology and adapt to the needs of County Departments to provide better service to County residents.

Measure	nce Measures	FY15	FY16	FY16	FY17
Туре	Primary Measure	Actual	Purchased	Estimate	Offer
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	312	295	315	315
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Output	Number of Business Accounts in County****	61,248	62,500	69,000	69,300

Performance Measures Descriptions

*Measurement Key: 1 = Goal Achieved, 0 = Not Achieved (ensures compliance to applicable ORS)

**The number of tax returns filed is a measure of compliance with applicable code requirements.

***Measurement Key: 1 = Goal Achieved, 0 = Not Achieved (ensures County meets its debt obligations)

****The number of business accounts is used as a workload measure and serves as an indicator of economic activity within the County.

Oregon Revised Statutes ORS 294 and 295 (primarily ORS 294.035), Multhomah County Code Chapter 12 (BIT) and Chapter 11 (MVRT and TLT). The Business Income Tax is administered by the City of Portland through an intergovernmental agreement (IGA) that expires at the end of FY 2019 (with an option to reopen IGA in July 2016).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$406,729	\$0	\$421,626	\$0
Contractual Services	\$1,421,585	\$0	\$1,442,531	\$0
Materials & Supplies	\$12,610	\$0	\$18,340	\$0
Total GF/non-GF	\$1,840,924	\$0	\$1,882,497	\$0
Program Total:	\$1,840,924		\$1,88	2,497
Program FTE	4.00	0.00	4.00	0.00

Program Revenues

r rogram november				
Interest	\$120,000	\$0	\$120,000	\$0
Service Charges	\$115,152	\$0	\$132,400	\$0
Total Revenue	\$235,152	\$0	\$252,400	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenue is received through an agreement between the County and the Visitors Development Fund Board. Under terms of the IGA that created the Visitors Development Fund the County receives an administrative fee equal to 0.7% of MVRT and TLT revenues recorded in the fund.

Investment earnings from the investment portfolio are allocated to this program to cover administrative fees for nondiscretionary investment advisory services.

Significant Program Changes

Last Year this program was: FY 2016: 72008A-16 FRM Treasury and Tax Administration

Multnomah County				
	Worker's Compensation/Safety &	Health		6/24/2016
Department:	County Management	Program Contact:	Michelle Cross	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Dragger Characteristic	•			

Program Characteristics:

Executive Summary

The Workers' Compensation section of this program manages the work-related employee injury and illness process and assists employees in returning to their jobs post injury or illness. The Safety and Health section oversees the loss prevention efforts of the County by assisting each department in meeting loss prevention requirements of a workers' compensation self-insured employer and Oregon Occupational Safety and Health Division (OR-OSHA) compliance.

Program Summary

This program provides workers' compensation benefits in accordance with state law. Multnomah County has been selfinsured for this mandatory program since 1978. Claims are administered through a contract with a third-party administrator (TPA) with oversight and coordination of return to work from Risk Management staff. Staff work with employees, supervisors, physicians, the TPA, attorneys, managed care organizations and other vendors to accurately and timely process claim benefits for the injured employee. Internal Workers' Compensation section employees focus on service, cost containment and compliance efficiency. The Workers' Compensation section is responsible for the County's return-to-work program and follows state requirements necessary to benefit from the Workers' Compensation Division (WCD) Employer-At-Injury reimbursement program. The primary activity of the Safety and Health section is reducing employee on-the-job injuries and employer liability due to injuries to non-employees and the public. It helps identify and abate deficiencies related to occupational safety and health regulations. All employer-based loss prevention activity needed to maintain the workers' compensation self-insured status is managed by the Safety and Health staff and communicated to internal partners for implementation and program success.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	*Number of site safety visits to meet loss prevention consultative needs and satisfy OR-OSHA requirements	20	24	24	24	
Outcome	**Workers' Compensation Experience Rating Modifier (ERM) below industry average	.87	.7	.7	.7	

*Performance measures are designed to meet OR-OSHA Self-insured Employer OAR 437-001-1060 (2) & (7) rules and monitor our success as a self-insured employer. The loss prevention output tracks the Safety Specialists consultative service to employee safety and health at the work site level.

**The ERM demonstrates our success in impacting safety and loss prevention efforts countywide. 1.0 is industry standard, and less than 1.0 exceeds industry standard. Insurance industry sets our ERM annually based on past losses.

MCC 7.102 and 7.103 establishes the safety and loss prevention program in the County. The Oregon Safe Employment Act, ORS 654, establishes minimum safety standards for employers. Oregon OSHA, as outlined in OAR 437-001-1005 through 1020 and 1050 through 1060, requires each self-insured employer to have a written loss prevention plan for each location and to provide safety and health loss prevention services for each work site.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$0	\$823,630	\$0	\$853,691
Contractual Services	\$0	\$329,780	\$0	\$349,000
Materials & Supplies	\$0	\$3,483,650	\$0	\$3,418,075
Total GF/non-GF	\$0	\$4,637,060	\$0	\$4,620,766
Program Total:	\$4,63	7,060	\$4,620,766	
Program FTE	0.00	6.50	0.00	
Program Revenues				
Other / Miscellaneous	\$0	\$4,637,060	\$0	\$4,620,766
Total Revenue	\$0	\$4,637,060	\$0	\$4,620,766

Explanation of Revenues

The Workers' Compensation Section receives reimbursement from the State of Oregon for claims cost when specific eligibility criteria are met. Claim processing over payment reimbursements are also received as revenue. Safety and Health receives internal service reimbursements from departments whose staff attend the first aid/CPR/AED classes taught by Safety and Health instructors. The revenues received are to offset the cost paid to the Medic First Aid for course materials and completion certificates. The cost to Departments/Offices whose staff attend these internal classes are well below the cost of taking the class from an external provider. Workers compensation internal service reimbursements are estimated at \$4 million for FY 2017.

Significant Program Changes

Last Year this program was: FY 2016: 72009-16 FRM Worker's Compensation/Safety & Health

Multnomah County				
Program #72010 - FRM	Recreation Fund Payment to Metro			6/24/2016
Department:	County Management	Program Contact:	Mark Campbell	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Recreation Fund Payment to Metro program provides support funding to Metro for the operation and maintenance of community parks. The expenditures of the fund are pass-through payments to Metro under an intergovernmental agreement (IGA) the County entered into in 1994. The transactions for this program are recorded in the Recreation Fund.

Program Summary

This program's primary purpose is to provide funding to Metro to maintain and operate community parks which in turn build local communities and provide for recreational opportunities. The program's resources derive from Marine Fuel Tax apportioned to Multhomah County. The expenditures of the fund are pass-through payments to Metro under an IGA the County entered into in 1994.

These funds may be used to operate, administer and maintain the following Metro natural areas and regional facilities that were transferred from Multnomah County in 1994: Mason Hill Park, Sauvie Island Boat Ramp, Multnomah Channel Park, Bybee-Howell House and Park, Belle View Point, James Gleason Memorial Boat Ramp, Broughton Beach, Beggars Tick Marsh, Glendoveer Golf Course and Fitness Trail, Blue Lake Park, Gary and Flagg Islands, Oxbow Park, Indian John Island, Larch Mountain Corridor, Chinook Landing Marine Park, Sandy River Access Points, Smith & Bybee Lakes Addition, Phillipi Property and the Expo Center. Each of these sites offers a different recreational benefit for all citizens.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Payment Remitted in a Timely Manner	1	1	1	1
Outcome					

Under state law marine fuel taxes are allocated to counties based on the number of boat registrations and miles of waterway within the County. These revenues are turned over to METRO under terms of an IGA that transferred Multhomah County parks to METRO.

Measurement Kev: 1 - Yes: 0 - No

Pass-through payment under terms of the IGA that transferred parks from the County to METRO.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds		
Program Expenses	2016	2016	2017	2017		
Contractual Services	\$0	\$100,000	\$0	\$100,000		
Internal Services	\$0	\$2,710	\$0	\$2,640		
Total GF/non-GF	\$0	\$102,710	\$0	\$102,640		
Program Total:	\$102	,710	\$102,640			
Program FTE	0.00	0.00	0.00	0.00		
Program Revenues						
Taxes	\$0	\$102,710	\$0	\$102,640		
Total Revenue	\$0	\$102,710	\$0	\$102,640		

Explanation of Revenues

Revenues represent Multnomah County's share of state Marine Fuel Tax.

Significant Program Changes

Last Year this program was: FY 2016: 72010-16 FRM Recreation Fund Payment to Metro

Multnomah County				
Program #72011 - FRM	Economic Development			6/24/2016
Department:	County Management	Program Contact:	Mark Campbell	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Economic Development program works with the Office of the Chief Financial Officer to leverage existing County programs and policies to enhance the competitiveness of local businesses, increase the economic success of all County residents, and engage Multnomah County businesses as vital members of the community.

Program Summary

The Economic Development program identifies opportunities to increase the stability and quality of the workforce, decrease unemployment and underemployment for all County residents, bring more capital and technical assistance to small businesses, and foster an environment where business and the broader community participate respectfully in constructive dialogue.

The program works with businesses, trade associations, labor groups, non-profit organizations, other County divisions, and other governments at the local, state and federal levels to identify, develop and pursue opportunities that will further program goals in both the near-term and long-term. Additionally, the program oversees and reports on the County's expenditures of State Video Lottery Funds, responds to requests regarding the Strategic Investment Program (SIP) and other business incentives, provides oversight for SIP participants, and oversees the County's investment in the six Neighborhood Prosperity Initiative districts.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Compile annual report on State Video Lottery Fund expenditures	1	1	1	1
Outcome	County programs that form new, mutually-beneficial private sector partnerships	0	2	2	2

Reporting on the expenditures of State Lottery Funds increases transparency and accountability for the County's economic development efforts. Engaging businesses and other organizations with the County's service programs through win-win opportunities helps align public and private sector goals and improves the economic and business environment within the County.

Pursuant to an Intergovernmental Agreement with the Portland Development Commission dated July 12, 2012, the County has agreed to support the six Neighborhood Prosperity Initiative districts by paying an amount equal to revenues the County receives pursuant to ORS 457.470(4) in connection with each district. This obligation continues until 2022 or until certain funding limits have been reached. FY 2017 payments will total approximately \$173,000.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$0	\$130,859	\$0	\$134,761
Contractual Services	\$150,000	\$3,000	\$173,000	\$2,615
Materials & Supplies	\$0	\$34,030	\$0	\$34,030
Internal Services	\$0	\$7,044	\$0	\$8,909
Total GF/non-GF	\$150,000	\$174,933	\$173,000	\$180,315
Program Total:	\$324	\$324,933		,315
Program FTE	0.00	1.00	0.00	1.00

Program Revenues					
Total Revenue	\$0	\$0	\$0	\$0	
Explanation of Povenues				- 	

Explanation of Revenues

This program is primarily funded with State Video Lottery dollars. The payment to the Portland Development Commission for the Neighborhood Prosperity Initiative districts is County General Fund.

Significant Program Changes

Last Year this program was: FY 2016: 72011A-16 FRM Economic Development

Multnomah County				
Program #72013 - Capit	al Asset Strategic Planning			6/24/2016
Department:	County Management	Program Contact:	Marissa Madrigal	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Capital Asset Strategic Planning team's purpose is to guide and coordinate the county's capital asset strategic planning process, create and monitor a countywide capital "master plan", and link capital planning to financial planning through integrated financial modeling. This program works with the central Budget Office to create an integrated capital budget that addresses connections between infrastructure costs and ongoing operating costs.

Program Summary

In order to ensure effective management of capital assets, the Government Finance Officers Association (GFOA) recommends that local governments prepare multi-year capital plans that clearly identify major infrastructure projects and their impact on operating budgets. A 2015 audit by the Multnomah County Auditor identified this as a need within Multnomah County and called for increased participation of the Budget Director and CFO in this process.

The Capital Asset Strategic Planning team is responsible for the creation and maintenance of a long-term capital asset management "master" plan with a 10 – 20 year timeline. The capital planning director, with support from key departmental stakeholders, oversees the planning process and final capital master plan. The director ensures that the plan addresses the full scope, timing, and total cost of ownership for all projects. This includes forecasting revenue and expenditure trends, evaluating financing strategies, and connecting capital plans to yearly operating budgets and countywide financial planning. The director also staffs both a Capital Projects Steering Committee and a Capital Projects Technical Work group. This program works with the central Budget Office to research, analyze, and make recommendations on the creation of a separate capital budget for inclusion in the county's annual budget document.

The budget analyst performs the analysis necessary to support a robust strategic plan, including cash-flow modeling, costbenefit analysis, forecasts of financial condition and trends, and other research as required. The budget analyst also prepares reports and supporting documents to assist stakeholders in the planning and monitoring process.

This team is located in the Department of County Management and reports directly to the chief operating officer.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Development of long-range capital management "master plan"	0	1	1	1
Outcome	Percent of future infrastructure needs accurately identified	0	0	0	100%
Output	Annual report on capital planning program presented to the Board of County Commissioners	0	0	0	1
Output		0			

Performance Measures Descriptions

The capital asset strategic planning program was a new program offer for FY16. First year milestones include the hiring of a capital planning director, formation of a capital planning steering committee charter and a scaled implementation plan. The program is expected to be fully implemented over fiscal years 2016 - 2018.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds		
Program Expenses	2016	2016	2017	2017		
Personnel	\$339,900	\$0	\$275,232	\$0		
Materials & Supplies	\$7,750	\$0	\$7,750	\$0		
Internal Services	\$2,000	\$0	\$1,826	\$0		
Total GF/non-GF	\$349,650	\$0	\$284,808	\$0		
Program Total:	\$349	,650	\$284	,808		
Program FTE	2.00	0.00	2.00	0.00		
Program Revenues						
Total Revenue	\$0	\$0	\$0	\$0		

This program is supported by county General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72013-16 Capital Asset Strategic Planning

Multnomah County				
Program #72016 - Centr	ral HR Administration			6/24/2016
Department:	County Management	Program Contact:	Travis Graves	
Program Offer Type:	Administration	Program Offer Stage	As Adopted	
Related Programs:				
Program Characteristic	S:			

Central Human Resources (HR) Administration provides strategic leadership and partnership to department HR units to guide consistent, efficient, and cost effective HR practices across the County organization. It also provides administrative and business services management for Central HR programs, including Labor Relations; Classification and Compensation; Talent Development; Employee Benefits and Wellness; and the Unemployment Insurance Program.

Program Summary

Central HR Administration sets direction, determines policy, develops process structures, and builds relationships to develop and sustain a diverse, talented workforce necessary to achieve results across the organization. Central HR Administration focuses on facilitating communication linkages, ensuring stakeholder input and engaging in collaborative problem resolution to achieve results. The HR Director is the primary liaison to senior leaders to ensure HR processes are aligned with countywide business goals and oversees evaluation of HR contributions to organizational effectiveness.

Central HR administration oversees countywide program integration and performance measurement; leads HR technology development and process automation; provides budget and financial management; implements employee recognition programs; and ensures compliance with federal, state, local laws, rules, regulations and labor agreements.

Performance Measures							
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer		
Output	Number of countywide job applications in the Neogov applicant tracking system.	26,210	27,000	27,000	27,000		
Outcome	Percentage of employees indicating that they are fully engaged in their jobs	N/A	N/A	90%	90%		

Output: The number of countywide job applications measures the number of applicants interested in county employment. Outcome: (new measure) Percentage of respondents that either "agree" or "strongly agree" to the question "I am fully engaged in my job" on the biannual Countywide Employee Survey. A 2014 national survey of state and local government officials found that 81% were engaged in their jobs. Measure will update in FY 2018.

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, and other employment related issues. Eleven labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$797,966	\$0	\$819,681	\$0
Contractual Services	\$63,506	\$0	\$63,506	\$0
Materials & Supplies	\$46,430	\$0	\$46,430	\$0
Internal Services	\$359,359	\$0	\$544,079	\$0
Total GF/non-GF	\$1,267,261	\$0	\$1,473,696	\$0
Program Total:	\$1,26	\$1,267,261		3,696
Program FTE	5.63	0.00	5.63	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72016-16 Central HR Administration

The Privacy Officer Program was moved to the County Attorney's Office budget. Privacy related performance measure was removed, and a new Outcome was added.

Multnomah County				
Program #72017 - Centi	ral HR Services			6/24/2016
Department:	County Management	Program Contact:	Travis Graves	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

Central Human Resources, including Classification and Compensation and Talent Development teams, provides systems and tools to attract, train, and retain a diverse, highly qualified workforce. Classification and Compensation provides pay and classification structures necessary for the County to offer competitive pay and appealing career paths. Talent Development coordinates training for employees, provides management/ supervisory coaching, partners with the Office of Diversity and Equity on implementing the Equity and Empowerment Lens and leads organizational development activities.

Program Summary

Central HR Services implements strategies to address key components of the countywide Human Resources Strategic Plan. That plan aims to attract and select diverse, high-performing employees; establish employee retention strategies that support the organization's job market competitiveness; implement programs to strengthen skills and build knowledge necessary for an effective, culturally competent workforce; and formalize an employee performance management system that fosters individual growth and accountability, aligning performance goals with business requirements.

Classification and Compensation provides the pay and job classification frameworks that facilitate external competitiveness, ensure internal equity, promote employee retention and support career growth. The team identifies and analyzes job duties and qualifications that define the scope and complexity of work performed. It also researches labor market pay range data for the most accurate indicator of prevailing wages and salaries for comparable jobs.

Talent Development provides or coordinates all countywide training classes including: employee, management and supervisory skill development, including the Multnomah Leadership Academy; diversity awareness and skills building; partnering with the Office of Diversity and Equity for the countywide implementation of the Equity and Empowerment Lens; technology training; and quality improvement activities (such as strategic planning and LEAN/Six Sigma).

Talent Development also develops training options by using data from employees' needs surveys, consulting with senior leadership, aligning with key trends and best practices in training and organizational development and responding to urgent emerging needs. This comprehensive system is essential to create a thriving learning organization, build opportunities for professional growth and support the achievement of organizational program goals.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	Percent of employees satisfied with training they received.	95.95	N/A	95%	95%	
Outcome	Percent of total positions reclassed, revised, updated.	28.9%	10.1%	10.8%	16.5%	
Output	Number of Countywide training class attendees.	6096	6000	6000	6000	

Performance Measures Descriptions

Output: Employees evaluate the applicability of the training they receive to their job duties. Outcome: Positions studied, reclassed, revised, or updated as a result of classification or compensation review indicates better alignment to job market factors; technology changes, regulatory requirements and the inability to fill vacancies and/or impact on essential public services. Output: The number of employees taking Talent Development sponsored training.

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues. Eleven labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$1,443,153	\$0	\$1,508,356	\$0
Contractual Services	\$125,000	\$0	\$140,000	\$0
Materials & Supplies	\$53,700	\$0	\$63,700	\$0
Internal Services	\$180,469	\$0	\$88,821	\$0
Total GF/non-GF	\$1,802,322	\$0	\$1,800,877	\$0
Program Total:	\$1,80	\$1,802,322		0,877
Program FTE	10.60	0.00	10.60	0.00

Program Revenues				
Service Charges	\$0	\$0	\$25,000	\$0
Total Revenue	\$0	\$0	\$25,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues. For training events that require administration of certain tools or tests or provide professional certifications outside the usual scope of countywide training, a portion of the cost of attendance will be charged back to the cost center of the employee attendee, for an aggregate total of \$25,000 for FY 2017.

Significant Program Changes

Last Year this program was: FY 2016: 72017A-16 Central HR Services

The accounting for charges due to training events that are requested by other County departments has changed for FY 2017. Those charges will be added to this program costs, along with the revenues from the requesting departments.

Multnomah County				
Program #72018 - Centi	ral HR Labor Relations			6/24/2016
Department:	County Management	Program Contact:	Travis Graves	
Program Offer Type:	Existing Operating Program	Program Offer Stage	: As Adopted	
Related Programs:				
Program Characteristic	s:			

Labor Relations provides leadership to ensure effective labor-management relationships, appropriate work conditions and legal compliance that balance the rights of employees with the business needs of the County. This program manages 11 labor contracts, representing 85% of the County workforce.

Program Summary

Contract negotiations present one of the most significant opportunities to forge partnerships with labor unions that serve the needs of both the County and its employees. Labor Relations was successful during previous negotiations to achieve staggered dates for contract renewals, which provides the County a better opportunity to strategically plan and time proposals for contract changes. While this approach means contract negotiations have become a year round workload, it does better support Labor Relations and department management staff to focus and prepare for each labor agreement.

Forums such as Employee Relations Committee and Employee Benefits Advisory Team along with tools such as negotiated memorandum create the foundation of open communication, clear and accessible decision making and collaborative problem solving needed to achieve uniform labor/management practices throughout the County.

Labor Relations:

• Leads collective bargaining activities, including contract negotiations, interim negotiations, labor contract administration and interpretation.

• Guides development of employee relations programs to create and promote a positive organizational culture, and advocate for fair, respectful treatment of employees.

• Ensures consistent application and enforcement of collective bargaining agreements, work rules, grievance and discipline policies.

- Provides internal expertise for dispute resolution, grievance handling, and cooperative problem-solving.
- Maintains and develops personnel rules and administers the County's drug and alcohol testing process.
- · Coordinates countywide layoff activities and the merit council appeals process.
- · Manages the Unemployment Claims process; and

• Ensures compliance with federal, state, local laws, rules, regulations and labor agreements, and communicates, trains and coaches supervisors, managers and department human resources units on these requirements

Performance Measures							
Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer			
Number of Labor disputes.	88	120	152	120			
Percentage of labor disputes settled collaboratively.	93%	93%	85%	90%			
	Primary Measure Number of Labor disputes.	Primary MeasureFY15 ActualNumber of Labor disputes.88	Primary MeasureFY15 ActualFY16 PurchasedNumber of Labor disputes.88120	Primary MeasureFY15 ActualFY16 PurchasedFY16 EstimateNumber of Labor disputes.88120152			

Performance Measures Descriptions

Output and Outcome: Disputes include formal and informal disagreements about the interpretation or application of labor contracts, Personnel Rules, practices or policies. Resolving labor disputes collaboratively means all involved parties have agreed to the resolution without going to arbitration. Arbitration can be costly and result in a binding decision that is not in the County's best interest. Estimate for FY 2016 is high compared to purchase, as disputes have trended upward based on a number of factors both within and outside the County's control.

Eleven labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits, and other matters pertaining to employment. Federal, State, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Reemployment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$738,468	\$46,657	\$773,150	\$48,135
Contractual Services	\$7,000	\$0	\$7,000	\$0
Materials & Supplies	\$15,850	\$0	\$15,850	\$0
Internal Services	\$42,485	\$9,143	\$0	\$9,947
Total GF/non-GF	\$803,803	\$55,800	\$796,000	\$58,082
Program Total:	\$859	\$859,603		,082
Program FTE	4.60	0.25	4.60	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$55,800	\$0	\$58,082
Total Revenue	\$0	\$55,800	\$0	\$58,082

Explanation of Revenues

This program is supported primarily by General Fund with 0.25 FTE Labor Relations Manager supported by the Risk Fund.

Significant Program Changes

Last Year this program was: FY 2016: 72018-16 Central HR Labor Relations

Multnomah County				
Program #72019 - Centr	al HR Unemployment			6/24/2016
Department:	County Management	Program Contact:	Travis Graves	
Program Offer Type:	Existing Operating Program	Program Offer Stage	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Unemployment Insurance Program provides unemployment benefits to eligible workers who are unemployed due to layoff or other discharge for reasons other than misconduct. Unemployment insurance replaces part of the income that employees lose when they become unemployed.

Program Summary

The Unemployment Insurance Program ensures eligible workers secure financial assistance. The program provides accurate and timely monitoring and reporting, and participates in all hearings to decrease costs and liability due to fraudulent claims. A benefits claim decision will typically favor the applicant if reports are late, data is inaccurate or an employer fails to respond to requested clarification.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of employee claims for unemployment.	419	560	398	420
Outcome	Percentage of unemployment claim appeals found in the County's favor.	77%	68%	57%	60%
Output	Number of unemployment appeals.	13	22	14	12

Outputs and Outcomes: It is the County's goal to support maximum unemployment benefit claims for eligible applicants and minimize fraudulent claims. A higher percentage of claims appealed and subsequently found in the County's favor means a lower expense and lower risk to the County.

Unemployment Insurance benefits are mandated by federal and state laws. Oregon Employment Law, statues 657.005 and 657.010, Federal Unemployment Act Social Security Act.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds	
Program Expenses	2016	2016	2017	2017	
Personnel	\$0	\$30,022	\$0	\$31,831	
Materials & Supplies	\$0	\$844,068	\$0	\$922,489	
Total GF/non-GF	\$0	\$874,090	\$0	\$954,320	
Program Total:	\$874	,090	\$954,320		
Program FTE	0.00	0.15	0.00	0.15	
Program Revenues					
Other / Miscellaneous	\$0	\$874,090	\$0	\$954,320	
Total Revenue	\$0	\$874,090	\$0	\$954,320	

Explanation of Revenues

This program is supported by the Risk Fund. Unemployment claims are funded by assessing a rate based on 0.25% of monthly payroll for each department.

Significant Program Changes

Last Year this program was: FY 2016: 72019-16 Central HR Unemployment

The Unemployment Insurance benefits estimate for FY 2017 is based on 0.25% of total personnel costs. This has increased the estimate of benefits for next year by over \$50,000.

Multnomah County				
Program #72020 - Centi	ral HR Employee Benefits			6/24/2016
Department:	County Management	Program Contact:	Travis Graves	
Program Offer Type: Related Programs:	Existing Operating Program	Program Offer Stage:	As Adopted	

Program Characteristics:

Executive Summary

The Employee Benefits and Wellness Program provides comprehensive health plan coverage, life insurance options and disability benefits for over 11,000 eligible individuals, including employees, their spouse or domestic partner, dependent children and retirees. The program also includes a Wellness component, which promotes and supports a healthier workforce, retirees and their family members by providing a wide variety of affordable activities and services addressing nutrition, weight control, fitness and overall health and wellbeing.

Program Summary

Internal administration of the Benefit Programs supports the County's unique business and financial requirements, while providing sound fiscal management of the offered plans to obtain the best benefit value for employees and the organization. The highly trained professional staff oversee administration of a complex array of benefit plans ensuring the County remains compliant with labor contracts, federal, state and local laws and mandates.

The Benefits Program consults and coordinates with all County employees and departments to ensure timely enrollment in benefit plans, complete accurate payroll deductions, produce user friendly benefit communication/educational materials, and act as an effective liaison between employees and benefit providers to facilitate problem resolution. The program works closely with County labor and management to structure benefit components that provide desirable benefit options within budgetary constraints.

Wellness programs can contribute to a reduction in employee absenteeism, lower health plan costs, enhanced employee retention and increased employee morale and productivity. Program offerings can be tailored to address the specific health needs of our population as targeted by health plan statistics: weight reduction, stress management, women's health, and cardiovascular health. The program offers a broad range of services to employees including regular wellness campaigns, convenient access to commercial grade fitness equipment, affordable on-site fitness classes tailored to work schedules, a library of wellness related subject matter and incentives program for weight loss.

Performance Measures							
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer		
Output	Medical plan annual member count	12,600	12,000	13,000	14,500		
Outcome	Participation in County Wellness Campaigns	0	1451	2000	3500		
Efficiency	County's monthly per employee benefit cost (increase)	4.5%	4.5%	3.14%	6%		

Performance Measures Descriptions

Output: Total number of members enrolled in health plan coverage during the plan year. This includes employees, retirees, COBRA participants and dependents from all. Outcome: Reports number of individuals participating in County Wellness Campaigns, these began in 2013. Efficiency: Actual dollar costs per FY 2014 \$1,179, FY 2015 \$1,759, FY 2016 \$1,759, FY 2017 \$1864.54. Four-year national average increase has been 5.4%, but is expected to increase in 2016 by 4%.

County labor contracts contain benefit mandates for active and retired members. Benefits are governed by a variety of federal/state/local laws and agencies, including Internal Revenue Service (IRS), Dept of Labor (DOL), Dept of Health and Human Services (HHS), COBRA, Working Families Tax Relief Act, Older Workers Benefit Protection Act, Genetic Information Nondiscrimination Act (GINA), HIPAA, Patient Protection and Affordable Care Act (PPACA), CHIP, as well as civil rights and EEO laws. Labor contracts require transit pass be provided by employer. OAR Chapter 340, Div 242 requires employers to provide commute options to achieve and maintain a reduced auto trip rate. To meet this requirement, County assists DEQ with their bi-annual survey to determine current commute methods, then follows DEQ approved plan to meet target reductions.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$0	\$2,715,903	\$0	\$2,814,935
Contractual Services	\$0	\$1,451,464	\$0	\$1,603,587
Materials & Supplies	\$0	\$88,596,731	\$0	\$96,035,405
Internal Services	\$0	\$358,172	\$0	\$336,937
Total GF/non-GF	\$0	\$93,122,270	\$0	\$100,790,864
Program Total:	\$93,12	\$93,122,270		90,864
Program FTE	0.00	13.37	0.00	14.12

Program Revenues				
Other / Miscellaneous	\$0	\$93,084,270	\$0	\$100,724,664
Service Charges	\$0	\$50,000	\$0	\$50,000
Total Revenue	\$0	\$93,134,270	\$0	\$100,774,664

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$83,607,566), Long Term Disability (\$1,450,000) and Life Insurance (\$525,000); benefit administration charge (1.00% of gross payroll, \$5,765,551), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$4,535,100), premium payments from retirees and COBRA participants (\$4,059,798), operational refunds/rebates/performance guarantee penalties from vendors (\$150,000), tax credits due to Federal and State subsidies (\$550,000), revenues from parking garage fees (applied to Wellness program only) (\$20,000), fees paid by Wellness program participants (\$30,000).

Significant Program Changes

Last Year this program was: FY 2016: 72020-16 Central HR Employee Benefits

Multnomah County				
Program #72023 - Div of Assessment, Recording & Taxation Administration				
Department:	County Management	Program Contact:	Randy Walruff	
Program Offer Type:	Administration	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

DART Administration plans, directs, coordinates and provides leadership for operations and activities of the County's Division of Assessment, Recording and Taxation; performs state mandated functions of the Assessor, Tax Collector, and certain County Clerk functions; monitors activities for statutory compliance; establishes effective implementation of policies, strategic direction, program evaluation, and process/technology improvements; provides financial and tactical resource planning and employee development and performance management.

Program Summary

DART Administration performs the duties of the County Assessor including property valuation and assessment, property tax rate/levy calculation, certifying the property tax roll for collection, ownership and records management, and mapping; is responsible for maintaining Real Market Value on over 344,000 real and personal property accounts, and capturing and calculating Measure 50 "exception value" defined as new construction, renovation or remodeling, which increases total Assessed Value of taxing districts. DART Administration performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.5 billion in property taxes; and the County Clerk functions of document recording, marriage licenses and domestic partnership registrations, and administration of the Board of Property Tax Appeals.

The program plans, directs and coordinates the operations and activities of Multnomah County's Division of Assessment, Recording and Taxation. Administration is responsible for: strategic direction and tactical planning; policy development and implementation; financial planning and budget development; employee development, training, succession planning and performance management; continuity of operations planning; technology and information systems which includes a new Assessment and Taxation System; quality control, program measurement and evaluation and process improvements; administrative support, communications, including the news media, and oversight of over 500,000 customer service interactions annually. DART Administration will also provide department-wide finance support to DCM.

The program supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Dept of Revenue Administrative Rules, monitors division activities and processes for statutory compliance, and submits required compliance reports to the Oregon Dept of Revenue. This program ensures the collection of property taxes in a timely manner that is fair & equitable to all taxpayers and maintains accurate, accessible property ownership records and property descriptions that are used in the production of county property tax maps. The program provides quality customer service to taxpayers. DART has taken steps toward achieving Climate Action Plan Item #18-8 Local Government Operations, by increasing use of e-files and e-business, and participation in waste recycling efforts, leading to an overall reduction in paper use and paper waste and contributing to a reduced facilities footprint.

Performance Measures							
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer		
Output	Total Number of Property Tax Accounts Administered	340,940	341,000	344,065	345,000		
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100%	100%	100%	100%		
Efficiency	Administrative Costs as a Percent of Actual Expenditures	6.54%	5.5%	6.50%	6.50%		
Efficiency	Cost of Collection per Account (in Dollars)	\$3.84	\$4.00	\$3.54	\$4.00		

Performance Measures Descriptions

The percent of required compliance reports received and accepted by the Dept of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 6-7% of total DART operating program expenditures. The cost of collection per account will fluctuate depending on costs of collection activities and the number of accounts.

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept 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 staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their functions. Any reduction to this program may jeopardize the grant revenue.

Revenue/Expense Detail Proposed General **Proposed Other Proposed General Proposed Other** Fund Funds Fund Funds **Program Expenses** 2016 2016 2017 2017 \$0 Personnel \$1,023,457 \$0 \$1,203,202 **Contractual Services** \$4,572 \$0 \$5,000 \$0 Materials & Supplies \$162,561 \$0 \$186,170 \$0 Internal Services \$143,942 \$0 \$188,128 \$0 \$0 **Total GF/non-GF** \$1,334,532 \$0 \$1,582,500 \$1,334,532 \$1,582,500 **Program Total:** Program FTE 7.00 0.00 9.80 0.00

Program Revenues				
Fees, Permits & Charges	\$70,000	\$0	\$70,000	\$0
Intergovernmental	\$175,751	\$0	\$283,811	\$0
Service Charges	\$0	\$0	\$20,000	\$0
Total Revenue	\$245,751	\$0	\$373,811	\$0

Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of program expenditures. Grant amounts can vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total share of CAFFA is estimated at \$3,624,656 for FY17, with \$283,811 allocated to DART Administration Program. General Fund Revenue of \$70,000 is from a portion of the document recording fee for County Assessment and Taxation Programs (5% of the \$10 per document fee) and is for the maintenance of county property tax systems. The document recording fee may vary annually based upon economic factors affecting the real estate market and the number of documents recorded. (Note: The balance of the \$10 document recording fee is allocated to the County Clerk (5%) and to the County Assessment & Taxation Fund (90%) for distribution to the Oregon Dept of Revenue for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72023-16 Div of Assessment, Recording & Taxation Administration

Two positions were reclassified to a Contract Specialist and a Budget Analyst and temporary positions were converted to an Office Assistant 2 and .50 FTE Finance Specialist 1; all were transferred to DART Administration to provide Business Services support for the Department of County Management. The Deputy County Assessor has been reallocated to various DART programs for FY 2017. Net Change of +2.80 FTE.

Program #72024 - DAR	T Customer Service			6/24/2016
Department:	County Management	Program Contact:	Gary Bartholomew	
Program Offer Type:	Existing Operating Program	Program Offer Stage	e: As Adopted	
Related Programs:				

The Division of Assessment, Recording, and Taxation (DART) Customer Service Program is the first primary point of contact for DART customers at the public counter, through the organization's incoming phone system, by email and via online chat.

Program Summary

The Customer Service program responds to approximately 90,000 inquiries and 40,000 walk-in customers annually (which includes approximately 28,000 reported in the County Clerk Function Program Offer). Staff process tax payments, sell copies of records and provide general information on behalf of the organization. Property owners, taxpayers and citizens in general have an expectation of local government to provide responsive, accurate, and quality service. The ability to connect directly with the taxpayer increases the understanding of government and the role of property taxation.

Staff spend several hours each year training with other sections throughout the organization, as well as gaining knowledge by reading a variety of relevant informational materials. Customer Service staff also assist the Tax Revenue Management Program by processing approximately 11,000 over-the-counter tax payments totaling approximately \$50 million dollars annually. This year the passport photo and County photo ID processes were transferred under supervision of DART Customer Service and relocated to the DART offices. The operational costs continue to be split between DART and Facilities & Property Management. DART took 4,817 passport photos during FY 2015, resulting in revenue of \$48,370. Other recent efficiency and service improvements included point of sale debit/credit cards and website enhancements. Further improvements are expected from a new assessment and taxation system scheduled for June 2017.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of counter transactions	54,847	41,000	50,000	55,000
Outcome	Average number of transactions per cashier	5,485	4,100	5,000	5,500
Output	Number of phone calls received and answered	62,000	75,000	65,000	65,000
Outcome	Average number of phone calls per operator	5,905	7,000	6,200	6,200

Performance Measures Descriptions

"Number of counter transactions" includes both computer-generated statistics from the operating systems used in Customer Service and statistics from staff production reports. The system tracks revenue generating transactions including tax payments, marriage licenses, Domestic Partnership Registrations, passport applications and copies of various records. Staff production reports track routine, non-payment transactions. An additional 10% was added to the production report statistics for transactions that may not have been tracked.

Oregon Revised Statutes(ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property taxation 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 assessment and taxation 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
Program Expenses	2016	2016	2017	2017
Personnel	\$757,697	\$0	\$799,818	\$0
Materials & Supplies	\$16,162	\$0	\$16,305	\$0
Internal Services	\$231,906	\$0	\$253,935	\$0
Total GF/non-GF	\$1,005,765	\$0	\$1,070,058	\$0
Program Total:	\$1,00	5,765	\$1,070,058	
Program FTE	9.30	0.00	9.40	0.00

Program Revenues				
Intergovernmental	\$272,644	\$0	\$272,212	\$0
Total Revenue	\$272,644	\$0	\$272,212	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$272,212 allocated to DART Customer Service Program. Remaining Customer Service Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72024-16 DART Customer Service

Allocated .10 FTE Deputy County Assessor position to Customer Service program for FY 2017.

Multnomah County				
	RT County Clerk Functions			6/24/2016
Department:	County Management	Program Contact:	Gary Bartholomew	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The County Clerk Functions program consists of recording land related and other legal documents, issuance of Marriage Licenses and Domestic Partnership Registrations, acceptance of Passport Applications, creation and maintenance of permanent records, issuance of certified copies, and administration of the Board of Property Tax Appeals (BoPTA). BoPTA is responsible for hearing petitions from taxpayers who disagree with their property value. The Board makes decisions to reduce property values or waive personal property late filing fees based on evidence provided by the taxpayer.

Program Summary

Recording is the process of registering legal documents, thus making them a matter of public record. These documents are primarily related to real property transactions. The recording process requires staff to review every document for statutory compliance. The processes for Recording, Marriage Licenses, Domestic Partnership Registrations and Passport Applications include the collection of statutory fees. With the exception of Passport Applications, the creation and maintenance of general indexes and production of microfilm preserved for permanent retention is a statutory requirement.

For FY 2015, 148,851 documents were recorded, 7,766 Marriage Licenses were processed, 150 Domestic Partnership Registrations were issued and 8,716 Passport Applications were accepted. Last year 843 BoPTA appeals were processed. All areas within the County Clerk Functions program provide direct customer service by responding to telephone, chat and email inquiries and walk-in customers. The Recording staff assist approximately 15,000 customers at the counter annually and respond to an estimated 15,000 inquiries. The Marriage License and Domestic Partnership staff assist approximately 28,000 customers at the counter annually and respond to a high volume of inquiries that are reported within the Customer Service total of approximately 90,000 annually.

This program also makes available records for customer use. Electronic recording functionality was installed in 2012 and additional service providers were added in subsequent years, thereby improving efficiency and customer service. Currently approximately 70% of recording transactions are completed electronically. Over the past three years records were digitized and a new search engine for PC's used by customers was installed. Future plans, pending County Executive approval, include providing digitized records over the internet for public use.

Passport photos were added in 2014 as an additional customer service. Acceptance of debit and credit cards for point of sale transactions was initiated also. Performing marriage solemnizations is scheduled to begin in 2016. In 2015 the Passport photo and County photo ID processes were transferred under supervision of DART Customer Service and relocated to the DART office.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of Marriage Licenses Issued	7,766	7,000	7,600	7,600
Outcome	Number of Accurately Processed Licenses	7,752	6,980	7,585	7,585
Output	Number of Documents Recorded	148,851	170,000	170,000	170,000
Outcome	Average Number of Business Days to Return Original Recorded Documents	2	4	3	3

The "Number of Accurately Processed Licenses" is the number of licenses which the State of Oregon (Office of Vital Statistics) reviewed and found to be 100% accurate. The remaining licenses were returned to the county by the state for minor corrections. The "Average Number of Business Days to Return Original Recorded Documents" is a measure of compliance with the statutory requirement that documents be returned within 10 business days.

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. Multnomah County Ordinance 948 authorizes couples to voluntary register as domestic partners. Additional statutes pertaining to this program are found in ORS 106, 107,409,432 (marriage/state domestic partnerships); ORS 86, 87, 93, 100 (requirements for recording); and ORS 306 and 309 (Board of Property Tax Appeals). Guidelines for the acceptance of Passports are set by the US Department of State. Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the Dept of Revenue determines the acceptable level of assessment and taxation staffing; DART is already at the minimally acceptable level to perform their functions. Any reduction to the BoPTA portion of this Program may jeopardize the grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$1,070,957	\$0	\$1,156,493	\$0
Contractual Services	\$79,430	\$0	\$97,214	\$0
Materials & Supplies	\$95,872	\$0	\$104,219	\$0
Internal Services	\$293,310	\$0	\$317,602	\$0
Total GF/non-GF	\$1,539,569	\$0	\$1,675,528	\$0
Program Total:	\$1,53	\$1,539,569		5,528
Program FTE	12.50	0.00	13.70	0.00

Program Revenues				
Fees, Permits & Charges	\$4,335,000	\$0	\$5,144,000	\$0
Intergovernmental	\$35,009	\$0	\$34,435	\$0
Other / Miscellaneous	\$35,000	\$0	\$35,000	\$0
Total Revenue	\$4,405,009	\$0	\$5,213,435	\$0

Explanation of Revenues

A \$60 fee is collected for each marriage license, State and County Domestic Partnership (DP) registration: \$25 to the County General Fund, \$25 to State Domestic Violence fund (for licenses and State DP), \$25 to County Community and Family Services for domestic violence victims (for County DP), and \$10 to Court Conciliation Services. Estimated fees for marriage licenses, domestic partnerships, marriage record copies, amendments to marriage and DP records, and waivers of 3-day waiting period for a marriage license are \$280,000. Passport application acceptance fees are \$250,000 and Passport photo fees are \$58,000. Document Recording page fees retained by the County General Fund are \$4,386,000. Recording record copy fees are \$35,000. A portion of recording fees collected for the Corner Preservation Fund and the County Assessment Function Funding Account are credited to the County Clerk Fund pursuant to ORS 205.320(18) are projected at \$140,000. Fees for filing a Board of Property Tax (BoPTA) Appeal are estimated at \$30,000. County Assessment Function Funding Assistance (CAFFA) Grant allocated to BoPTA is \$34,435.

Significant Program Changes

Last Year this program was: FY 2016: 72025A-16 DART County Clerk Functions

This program offer includes a new 1.00 FTE permanent position (Office Assistant 2) for FY 2017 to support Passport Photo and Employee photo ID services. The cost is covered by an increase in revenues for passport photos and conversion of temporary to permanent. Allocated .20 FTE Deputy County Assessor to the program for FY 2017.

Multnomah County				
Program #72025B - DAR	T County Clerk Carryover			6/24/2016
Department:	County Management	Program Contact:	Gary Bartholomew	
Program Offer Type: Related Programs:	Existing Operating Program	Program Offer Stage:	As Adopted	

Program Characteristics: One-Time-Only Request

Executive Summary

The County Clerk scaled offer represents a carryover of unspent restricted revenues for the County Clerk that reside within the General Fund. A portion of fees on recorded documents is dedicated for the County Clerks pursuant to Oregon Revised Statute 205.320(18), to acquire storage and retrieval systems and maintain and restore records as authorized by the County Clerk. Carryover funds will be used for services to continue conversion of historical recorded documents and other County Clerk records to digital format for a Digital Research Room, and to maintain County Clerk records & systems.

Program Summary

The County Clerk Functions Program consists of recording land related and other legal documents, issuance of Marriage Licenses and Domestic Partnership Registrations, acceptance of Passport Applications, creation and maintenance of permanent records, issuance of certified copies, and administration of the Board of Property Tax Appeals (BoPTA). BoPTA is responsible for hearing petitions from taxpayers who disagree with their property values or waive personal property late filing fees based on evidence provided by the taxpayer.

The County Clerk Carryover Program for FY 2017 will continue the digitization of a large portion of the County Clerk historical records that are currently in microfiche and microfilm format, as well as some hard copy records, in addition to providing for maintenance of existing county clerk records and systems. In the past, these records have been available to the public in DART's public research room via microfilm and microfiche. Records from 2007 forward have been available electronically at public access terminals on site, via the County Clerk Recording system. The digitization of historical records in FY 2017 continues an ongoing records digitization project. By converting records to digital/electronic format, the County is positioned to no longer rely upon antiquated microfilm and microfiche equipment, and to provide for optimal space utilization.

The Program aligns with DART's strategic business plan to provide public access to County Clerk records through the consolidated Customer Service Office, providing public records in an accessible electronic format via a new Digital Research Room implemented during FY 2014. This comprehensive approach provides improved and efficient service delivery for access to public records. The scaled Program Offer utilizes unspent restricted revenues dedicated for the County Clerk that reside within the County General Fund, to continue digitization of County Clerk records, services related to the new Digital Research Room and maintenance of County Clerk records and systems.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	Number of digital records converted and uploaded to Digital Research Room (in millions)	0	1.1	.311	1.1	
Outcome						
Porforma	ace Measures Descriptions	1	I	I		

The number of digital records converted and uploaded to the Digital Research Room was a new measure in FY15. Digital images include record index and recorded document images. Initial conversion completed in FY2013 included 1.8 million index and document images for 1994 to 2001 records. In FY14, 2.4 Mil records were converted for 1965 through 1993. In FY15 no images were converted. For FY16 311,000 images are estimated for 1955 to 1964 years. Years prior to 1955 are anticipated to be completed in FY17 and forward.

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. ORS 205.320(18) requires that a portion of the document recording fees be dedicated to a County Clerk Fund established by the County governing body, for the purpose of acquiring records storage and retrieval systems, and maintaining and restoring records as authorized by the County Clerk.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$91,554	\$0	\$37,138	\$0
Contractual Services	\$60,446	\$0	\$126,862	\$0
Total GF/non-GF	\$152,000	\$0	\$164,000	\$0
Program Total:	\$152	2,000	\$164	,000
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Beginning Working Capital	\$152,000	\$0	\$164,000	\$0

Explanation of Revenues

Total Revenue

The carryover revenue in this Program, in the amount of \$164,000, represents unspent "restricted revenues", and is a portion of recording fees dedicated to the County Clerk that reside in the General Fund. Under GASB #54, these funds are restricted for purposes described in Oregon Revised Statute 205.320(18).

\$0

\$164,000

\$0

\$152,000

Significant Program Changes

Last Year this program was: FY 2016: 72025B-16 DART County Clerk Carryover

Multnomah County				
Program #72026 - DAR	Г Ownership			6/24/2016
Department:	County Management	Program Contact:	Gary Bartholomew	
Program Offer Type: Related Programs:	Existing Operating Program	Program Offer Stage:	As Adopted	

Program Characteristics:

Executive Summary

The DART Ownership Program is responsible for making real property ownership changes and adding sale information, when applicable, to the tax roll. Through examination of recorded and unrecorded documents, this program verifies the documentation and ensures that the documentation is acceptable for ownership transfers to take place. The Ownership Program maintains a transaction file for complex transfers, which is maintained for permanent retention on microfilm. Program staff interact with the public and internal staff, both on the phones and at the public counter.

Program Summary

The Ownership Program, within the Division of Assessment Recording and Taxation (DART), updates and maintains the ownership and property description for the majority of real property tax accounts. Recorded documents, such as deeds, contracts and assignments, are the most common instruments used to update the tax roll with correct names and mailing addresses. Additionally, unrecorded documentation is often used for name changes to the tax roll. This documentation includes marriage records, court orders, and death certificates. Accurate ownership information is essential to other DART programs in ensuring that various notices and tax statements are sent to the correct party. This information is also used for the production of county maps. Property sales are utilized by the Valuation Section in the process of updating property values. The Ownership Program monitors certain types of accounts for notification to other areas throughout the organization. Developed databases enable related work units to access shared data, thereby reducing transfer time and the need for paper records. A new assessment and taxation system scheduled to go live June 2017 is expected to further increase efficiencies.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of Ownership Changes Processed	27,552	27,000	31,000	30,000
Outcome	Average Number of Days to Complete Ownership Changes	3	3	3	3

The "Number of Ownership Changes Processed" is a combination of ownership changes processed from actual recorded deeds and ownership changes transferred with unrecorded documents (approximately 5% of transfers are from unrecorded documentation). The "Average Number of Days to Complete Ownership Changes" is tracked manually by staff by logging both the date the work is begun and the date of completion. Those numbers are then combined and divided by the actual number of working days in the fiscal year.

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	2016	2016	2017	2017	
Personnel	\$343,064	\$0	\$364,045	\$0	
Contractual Services	\$1,474	\$0	\$1,474	\$0	
Materials & Supplies	\$2,658	\$0	\$1,750	\$0	
Internal Services	\$77,379	\$0	\$87,484	\$0	
Total GF/non-GF	\$424,575	\$0	\$454,753	\$0	
Program Total:	\$424	\$424,575		,753	
Program FTE	4.20	0.00	4.20	0.00	

Program Revenues				
Intergovernmental	\$123,062	\$0	\$121,788	\$0
Total Revenue	\$123,062	\$0	\$121,788	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$121,788 allocated to DART Ownership Program. Remaining Ownership Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72026-16 DART Ownership

Multnomah County				
	T Tax Revenue Management			6/24/2016
Department:	County Management	Program Contact:	Gary Bartholomew	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Tax Revenue Management Program administers the County Tax Collector responsibilities. The program manages the collection, accounting and distribution of property tax revenues and assessments for over 60 Multhomah County taxing districts and several state agencies. Revenue from interest on past due taxes is also accounted for and a portion distributed to the County Assessment and Taxation Fund.

Program Summary

The Tax Revenue Management Program sends property tax statements, collects current and delinquent real and personal property taxes and various fees, issues property tax refunds, distributes tax revenues to taxing districts, and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. 350,000 tax statements are sent annually and \$1.5 billion in property taxes is levied for collection. Almost 400,000 payment and accounting transactions are processed annually.

This program collects and distributes property taxes in a timely, efficient and equitable manner. The program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program continuously monitors service delivery options available for possible enhancements. Payment processing hardware and software have been replaced resulting in cost savings and efficiencies. Customer use of electronic payment continues to increase. Credit cards are now accepted at the counter. A shopping cart feature was added improving customer service. The warrant release process was streamlined reducing costs for DART and customers. Warrants are now recorded electronically resulting in efficiencies. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Legislation (2015) was proposed and implemented for efficiencies and improvements. Delinquencies are monitored closely and addressed effectively. A new assessment and taxation computer system, estimated to go live June 2017, is expected to further increase efficiency and improve customer service.

FY15 Actual 350,913	FY16 Purchased 360,000	FY16 Estimate	FY17 Offer
350,913	260.000		
,	300,000	360,000	360,000
97.6%	98.0%	98.0%	98.0%
81.71	110.00	100.00	140.00
_			

Property Tax Statements Issued each year includes the November, February, May trimesters and the delinquent real property statements.

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. 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 the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$1,139,287	\$0	\$1,110,603	\$0
Contractual Services	\$146,075	\$0	\$149,450	\$0
Materials & Supplies	\$64,461	\$0	\$64,228	\$0
Internal Services	\$457,884	\$0	\$486,573	\$0
Total GF/non-GF	\$1,807,707	\$0	\$1,810,854	\$0
Program Total:	\$1,80	\$1,807,707		0,854
Program FTE	11.50	0.00	11.50	0.00

Program Revenues					
Fees, Permits & Charges	\$400,000	\$0	\$450,400	\$0	
Intergovernmental	\$337,005	\$0	\$333,106	\$0	
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0	
Total Revenue	\$742,505	\$0	\$789,006	\$0	

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 25% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share for FY 2017 is estimated to be \$ 3,624,656 with \$333,106 allocated to Tax Revenue Management Program. Program revenues of \$455,900 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, manufactured structure ownership transfer fees and trip permit fees, and miscellaneous tax collection and copy fees. The County serves as an agent of the State, and pursuant to an IGA, accepts payment on behalf of the State for mobile home ownership document transactions and trip permits, retaining \$30 per ownership transfer and \$5 per trip permit. Remaining Program support is provided by County General Fund revenue.

Significant Program Changes

Last Year this program was: FY 2016: 72027-16 DART Tax Revenue Management

Multnomah County				
Program #72028 - DART	FGIS/Cartography & Parcel Manag	gement		6/24/2016
Department:	County Management	Program Contact:	Rick Teague	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Division of Assessment, Recording and Taxation (DART), GIS/Cartography and Parcel Management Program creates and maintains official county maps for property taxation purposes; processes voucher actions; maintains the base map for the County's Geographic Information System (GIS); maintains property information and property tax roll descriptions; and provides direct customer service.

Program Summary

The GIS / Cartography and Parcel Management Program is responsible for maintaining accurate tax maps used to describe taxing district and urban renewal boundaries, process subdivisions, condominiums, and partition plats, and describe annexations and County road filings within GIS and assessment database (TSG). Program staff develops databases that enable related work units access to shared data reducing transfer time and paper records. This program also contributes GIS mapping data to the Department of Revenue Oregon Map (ORMAP) program which provides a state-wide property tax parcel base map that is digital, publicly accessible and continually maintained. Direct customer service is provided to property owners, taxpayers and the community.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
		Actual	i urenaseu	Loundle	Oner
Output	Number of New Tax Roll Accounts Created	807	840	765	770
Outcome	Average Number of Changes per FTE	2,612	3,250	3,170	3,130
Output	Number of Mapping & Tax Roll Changes	14,368	20,600	19,020	19,500

Performance Measures Descriptions

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. The number of Mapping & Tax Roll Changes includes audits and data clean-up activities that have taken place this year; in FY 2015 the method for measuring is changed using counts of cartography actions and related tax roll changes.

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 86, 92, 93, 100, 198, 199, 222, 227,271, 274,275, 306-308, 312,368, 457, 477,and 478. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. 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 staffing is at the minimally acceptable level to perform the A&T function. 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	2016	2016	2017	2017
Personnel	\$548,910	\$0	\$761,998	\$0
Materials & Supplies	\$41,158	\$0	\$41,470	\$0
Internal Services	\$86,755	\$0	\$138,801	\$0
Total GF/non-GF	\$676,823	\$0	\$942,269	\$0
Program Total:	\$676	\$676,823		,269
Program FTE	5.30	0.00	8.10	0.00

Program Revenues				
Intergovernmental	\$125,891	\$0	\$234,515	\$0
Total Revenue	\$125,891	\$0	\$234,515	\$0
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Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 annual share of CAFFA is estimated at \$3,624,656 for FY 2017, with \$234,515 allocated to DART GIS & Parcel Management Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72028-16 DART GIS / Cartography

Net Change of +2.80 FTE from FY 2016 to FY 2017

Transferred 3.00 FTE from Special Programs #72030 to GIS/Cartography & Parcel Management #72028

Added 1.00 FTE Office Assistant 2 position (converted temporary staffing to permanent)

Reclassified 1.00 FTE to Property Mgmt Specialist Sr and transferred .75 FTE to Tax Title program #72038 and .25 FTE to Special Programs #72030

Transferred allocation of .30 FTE Sr Manager position to APA Program#72029 Added allocation of .10 FTE Chief Appraiser position

Multnomah County				
Program #72029 - DAR	Assessment Performance Analysis			6/24/2016
Department:	County Management	Program Contact:	Mike Vaughn	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Assessment Performance Analysis Unit, within the Division of Assessment, Recording and Taxation (DART) is responsible for annual adjustments to Real Market Value resulting in assessed value upon which taxes are calculated and levied for the benefit of all Multhomah County taxing districts. Analysts develop and publish the annual Sales Ratio Study as required by statute.

Program Summary

The Assessment Performance Analysis Unit links to DART appraisal and other programs and their contributions. Appraisal Data Analysts analyze sales, trends and other market data used to monitor, maintain and report valuation performance regarding Residential, Commercial, Multi-Family, and Industrial Appraisal Models. The Analysis Unit adjusts Real Market Values of all property in the County and publishes the annual Sales Ratio Study that evaluates and reports the effectiveness of appraisal programs to the Oregon Department of Revenue. The program assists in answering public and media questions about property values, contributing to the public's perception of fairness in assessing and collecting property taxes.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of Projects Maintained	13	13	17	17
Outcome	Percentage of Neighborhoods in compliance with State standards.	99	95	95%	95%

The output measure called "Number of Projects" refers to the many specific annual studies and reports completed by the team, including the largest: Residential. Performance Measure #2 - outcome- was changed to better reflect and report the performance of this group. The previous measure, while helpful in analysis, was determined to not adequately reflect performance.

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
Program Expenses	2016	2016	2017	2017
Personnel	\$304,885	\$0	\$433,758	\$0
Materials & Supplies	\$17,747	\$0	\$18,610	\$0
Internal Services	\$35,786	\$0	\$50,482	\$0
Total GF/non-GF	\$358,418	\$0	\$502,850	\$0
Program Total:	\$358	\$358,418		,850
Program FTE	2.35	0.00	3.40	0.00

Program Revenues				
Intergovernmental	\$67,542	\$0	\$98,591	\$0
Total Revenue	\$67,542	\$0	\$98,591	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$98,591 allocated to DART Assessment Performance Analysis Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72029-16 DART Assessment Performance Analysis

Net increase of 1.05 FTE for FY 2017 due to internal reallocation of various division positions Added .10 FTE allocation of Deputy County Assessor position Added .30 FTE allocation of Sr. Manager position Removed .35 FTE Chief Appraiser - allocated to other DART Appraisal programs Added 1.00 FTE Sr Data Analyst - transferred from Application Support 72037 to APA Program 72029

Multnomah County				
Program #72030 - DAR	FProperty Assessment Special Pr	ograms		6/24/2016
Department:	County Management	Program Contact:	Sally Brown	
Program Offer Type: Related Programs:	Existing Operating Program	Program Offer Stage:	As Adopted	

Program Characteristics:

Executive Summary

Special Programs Group (SPG), within the Division of Assessment Recording & Taxation (DART), is responsible for processing applications relating to property tax exemptions or special assessments. Exempt properties are monitored by the program for continued qualification. Additional tax roll responsibilities include creating new tax accounts, processing corrections and verifying correct assessed values. Parcel management responsibilities of Special Programs maintains property information and property tax roll descriptions while providing direct customer service to interested parties.

Program Summary

SPG ensures that exempt and specially assessed property is valued in accordance with the law, which maximizes property tax revenues to fund County programs. Property taxes account for approximately 61% of the County's General Fund revenues. Failure to monitor this process will result in loss of taxable assessed value. Focus is on timely processing property descriptions, maintaining ownership and creating new accounts and compliance monitoring of existing exemptions, careful review of new applications, and resolving appeals. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation.

The Special Programs Group (SPG) maintains and processes over 11,000 accounts with special assessments and/or exemptions. Specially assessed properties include farm, forest and historic while exempt accounts include property owned and/or occupied by organizations such as charitable, fraternal, and religious. Leasehold records are monitored to maintain accurate, taxable values on over 1,000 accounts where non-exempt tenants lease from exempt government agencies. SPG is responsible for approximately 4,200 property tax exemptions for the War Veteran & Surviving Spouse program and the Active Duty Military program. All of these special assessment and exemption programs are mandated by law. In addition, approximately 500 field inspections are performed as part of the program's compliance activities. Staff calculates and redistributes Maximum Assessed Values in accordance with Measure 50 tax limitation requirements for thousands of new properties created each year. SPG contributes to the process to arrive at the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts. This program ensures that exempt and specially assessed property is accurately assessed as required by the Oregon Revised Statutes (ORS). Maintaining accurate market values on all property relates to the bonding capacity and general obligation bond tax rates for taxing districts in the County.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Accounts Reviewed and Processed for Current Tax Roll	11,050	9,000	10,000	10,000
Outcome	Taxable Market Value Re-established to the Tax Roll (in Millions of dollars)	\$597 Mil	\$300 Mil	\$500 Mil	\$600 Mil
Input	Total Exempt Accounts Monitored	35,586	36,000	35,500	35,500
Output	Total Number of Accounts Processed for Prior Tax Roll	2,090	2,200	2,200	2,200

Performance Measures Descriptions

Oregon Revised Statute (ORS) requires all property to be valued according to market as accurate market values directly relate to the bonding capacity and general obligation bond tax rates for taxing districts. Specific property tax exemptions are allowed by law. Measurements indicate exempt and specially assessed properties are accurately assessed and tax rolls properly maintained.

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 Dept. 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 staffing. The DOR has determined that DART is already at the minimally acceptable staffing 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
Program Expenses	2016	2016	2017	2017
Personnel	\$909,936	\$0	\$1,152,384	\$0
Contractual Services	\$1,000	\$0	\$1,000	\$0
Materials & Supplies	\$23,173	\$0	\$20,511	\$0
Internal Services	\$192,342	\$0	\$185,445	\$0
Total GF/non-GF	\$1,126,451	\$0	\$1,359,340	\$0
Program Total:	\$1,12	\$1,126,451		9,340
Program FTE	8.90	0.00	10.05	0.00

Program Revenues				
Intergovernmental	\$337,005	\$0	\$291,060	\$0
Total Revenue	\$337,005	\$0	\$291,060	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY17, with \$291,060 allocated to DART Property Assessment-Special Programs. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72030-16 DART Property Assessment Special Programs

Transferred .60 FTE from Tax Title Program#72038 to Special Programs #72030;

Added 1.00 FTE new Tax Exemption Specialist Position (converted from Temporary position);

Increased A&T Technician2 from .50 FTE to 1.00 FTE;

Moved 3.00 FTE from Special Programs #72030 to GIS/Parcel Management Program #72028;

Added 1.00 FTE Program Supervisor and .50 FTE Property Appraiser 1 (transferred from Residential Appraisal #72034);

Added .30 FTE Chief Appraiser position (reallocated across Appraisal programs)

Added .25 FTE Property Mgmt Specialist Sr. Net Change +1.15 FTE from FY 2016 to FY 2017

Multnomah County				
Program #72031 - DART	Personal Property Assessment			6/24/2016
Department:	County Management	Program Contact:	Rick Teague	
Program Offer Type:	Existing Operating Program	Program Offer Stage	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Personal Property Assessment Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing all taxable Business Personal Property accounts. Personal Property represents 4% of the value upon which taxes are levied for the benefit of all Multnomah County taxing districts.

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on all taxable Personal Property accounts. Oregon Revised Statutes require annual filings from the 22,500 businesses in the county, comprising more than 34,000 accounts. 30% of those accounts are equipment leasing companies. Values must be fully recalculated each year to reflect items added or disposed of by businesses and to calculate depreciation influence on remaining assets.

Appraisers perform field inspections and detailed reviews to identify businesses and properties omitted from the assessment roll. Appraisals are performed to defend values under appeal. This program assesses Personal Property accurately and fairly as required by Oregon Revised Statutes (ORS), maximizing property tax revenues to fund programs. Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. Property taxes account for approximately 65% of the County's General Fund revenues. Under the Measure 50 tax limitation measure, there is no assumption of a 3% increase in personal property taxable value; instead, each business annually reports existing taxable property. Failure to monitor this process will result in loss of taxable assessed value and tax revenue. The focus is on discovery of new taxable property and resolving value appeals to minimize cost to taxpayers. Various computer and online tools are used to maximize appraisal efforts. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of Non-Leased Accounts Processed, Coded and Valued	22,600	22,700	22,350	22,350
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,406	\$2,408	\$2,507	\$2,450
Output	Percentage of Accounts with Captured Asset Listings	75%	75%	76%	76%
Output	Percentage of Accounts Filing Electronically	6%	6%	6%	6%

Performance Measures Descriptions

Oregon Revised Statutes require all property appraisals be at 100% of Market Value. Failure to meet standards can result in loss of CAFFA grant revenue and program control. Program measures focus on improving efficiency and technology utilization. We capture annual asset lists from businesses in a database and return them to the business each year for updating. We encourage businesses to file their lists electronically, reducing our costs and improving accuracy.

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 Dept. 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 is already at the minimally acceptable staffing 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	2016	2016	2017	2017
Personnel	\$1,006,762	\$0	\$1,046,332	\$0
Contractual Services	\$10,000	\$0	\$10,000	\$0
Materials & Supplies	\$12,650	\$0	\$12,040	\$0
Internal Services	\$261,807	\$0	\$231,505	\$0
Total GF/non-GF	\$1,291,219	\$0	\$1,299,877	\$0
Program Total:	\$1,29	\$1,291,219		9,877
Program FTE	10.20	0.00	10.20	0.00

Program Revenues				
Intergovernmental	\$298,813	\$0	\$295,409	\$0
Total Revenue	\$298,813	\$0	\$295,409	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$295,409 allocated to DART Personal Property Assessment Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72031-16 DART Personal Property Assessment

Multnomah County				
Program #72032 - DART	Property Assessment Industrial			6/24/2016
Department:	County Management	Program Contact:	Rick Teague	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Property Assessment-Industrial Program, within the Division of Assessment, Recording and Taxation (DART) is responsible for valuing, appraising and/or maintaining all local and state industrial property. Industrial property represents approximately 5% of the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multhomah County taxing districts.

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 627 county-responsibility industrial properties and maintenance of 325 accounts appraised by the Oregon Department of Revenue. In addition this program is responsible for maintaining Real Market Value and Maximum Assessed Value on 482 billboard accounts. All industrial property owners are required to file industrial property returns annually. A number of industrial plants are physically inspected and audited every year. Appraisers perform appraisals to defend values under appeal. Industrial properties are high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdictions with interest. Focus is on proper classification of taxable property and resolving value appeals to minimize cost to taxpayers. Use of various computer and online tools maximize appraisal efforts. This program appraises industrial property accurately and fairly as required by the Oregon Revised Statutes (ORS), maximizing property tax revenues to fund programs. Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. Property taxes account for approximately 61% of the County's General Fund revenues. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	Number of Industrial Accounts Maintained	970	970	952	952	
Outcome	Assessed Value placed on the Tax Roll (in millions)	\$2,964	\$2,975	\$3,033	\$3,044	
Output	Number of Industrial Sites Reviewed	19	21	10	25	

Performance Measures Descriptions

Oregon Revised Statutes require property appraisals be at 100% of Market Value each year. Failure to meet standards can result in loss of CAFFA grant revenue and program control. Measures include state and county responsible industrial sites to better reflect the contribution of this program. Site Reviews include physical inspections, owner interviews and inventory of machinery and equipment to ensure we have accurate data on which to base our values. 2016 Site Reviews declined due to staff turnover. and will increase for 2017.

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 Dept. 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 is already at the minimally acceptable staffing 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	2016	2016	2017	2017	
Personnel	\$902,079	\$0	\$824,948	\$0	
Materials & Supplies	\$33,763	\$0	\$49,876	\$0	
Internal Services	\$103,066	\$0	\$105,248	\$0	
Total GF/non-GF	\$1,038,908	\$0	\$980,072	\$0	
Program Total:	\$1,03	8,908	\$980,072		
Program FTE	8.30	0.00	7.70	0.00	
Program Revenues					

Intergovernmental	\$213,943	\$0	\$222,916	\$0
Total Revenue	\$213,943	\$0	\$222,916	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$222,916 allocated to DART Property Assessment-Industrial Program. Remaining Program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72032-16 DART Property Assessment Industrial

Transferred 1.00 FTE (A&T Technician 2) to County Clerk Recording program.

Added new Property Appraiser 2 position with existing resources for appeals management and coordination. Position is split between Industrial Appraisal 72032 (.40 FTE) and Commercial Appraisal 72033 (.60 FTE). Net decrease of .60 FTE from FY 2016 to FY 2017.

Multnomah County				
Program #72033 - DAR	Commercial Property Appraisal			6/24/2016
Department:	County Management	Program Contact:	Rick Teague	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	S:			

The Commercial Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing and appraising all commercial, small and large multi-family property. Commercial property represents 19% of the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts.

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on about 23,700 commercial and multifamily properties. Staff physically inspects and appraises 900 properties annually due to permits having been issued for new construction, remodeling or renovation.

Under Measure 50, such appraisals add new value for taxing districts beyond the statutorily required 3% increase in Maximum Assessed Value. Appraisals are also performed to defend values under appeal; and to verify that sales of property are valid market-based transactions that can be used to adjust automated valuation models, to appraise other property, and to generate the annual Ratio Report that measures the effectiveness of the program. This program primarily contributes to the fair and accurate appraisal of commercial property as required by the Oregon Revised Statutes (ORS).

Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. This program ensures that all commercial property is valued in accordance with the law, which maximizes property tax revenues to fund programs for the County and other jurisdictions. Property taxes account for approximately 61% of the County's General Fund revenues.

Various computer and online tools are used to maximize appraisal effort. Focus is on discovery of new taxable property and resolving value appeals to minimize cost to taxpayers. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Accounts Appraised	880	950	910	930
Outcome	New Taxable Exception Value in Millions	\$1,864	\$900	\$1,800	\$1,200
Efficiency	% Automated Recalculation	13%	20%	13%	15%
Outcome	% Market Groupings with COD Compliance	97%	85%	85%	85%

Performance Measures Descriptions

Oregon law requires property appraisals to be at 100% of Market Value as of January 1 of each year within standards established by the Oregon Department of Revenue (DOR). One of the primary standards is a statistical measure called the Coefficient of Dispersion (COD). Failure to meet these standards can result in loss of CAFFA grant revenue and program control. The DOR annually reviews compliance through three required reports: The Assessor's Certified Ratio Study, the Assessor's Appraisal Plan and the CAFFA Grant application.

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
Program Expenses	2016	2016	2017	2017
Personnel	\$1,570,997	\$0	\$1,648,123	\$0
Contractual Services	\$30,500	\$0	\$30,500	\$0
Materials & Supplies	\$75,636	\$0	\$85,901	\$0
Internal Services	\$227,674	\$0	\$232,354	\$0
Total GF/non-GF	\$1,904,807	\$0	\$1,996,878	\$0
Program Total:	\$1,90	\$1,904,807		6,878
Program FTE	14.75	0.00	15.00	0.00

Program Revenues				
Intergovernmental	\$433,544	\$0	\$434,596	\$0
Total Revenue	\$433,544	\$0	\$434,596	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$434,596 allocated to DART Commercial Appraisal Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72033-16 DART Commercial Property Appraisal

Added new Property Appraiser 2 position with existing resources for appeals management and coordination. Position is split between Industrial Appraisal 72032 (.40 FTE) and Commercial Appraisal 72033 (.60 FTE). Reallocated .35 FTE Chief Appraiser position to other Appraisal programs. Net increase of .25 FTE from FY 2016 to FY 2017

Multnomah County				
Program #72034 - DAR	Residential Property Appraisal			6/24/2016
Department:	County Management	Program Contact:	Sally Brown	
Program Offer Type:	Existing Operating Program	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Residential Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing and appraising all residential-use Real Property, residential converted to commercial use, generic commercial use, personal property floating property, and personal property manufactured homes. Residential Property represents 62% of the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts.

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 210,000 single family and two-four family properties; 35,700 condominiums; 4,900 manufactured homes; 1,860 floating properties; 2,750 farm/forest deferral properties; and 1,300 business accounts. Staff physically inspects and appraises 8,000 to 9,000 properties annually due to permits issued for new construction, remodeling or renovation. They also appraise 8,000 to 9,000 properties annually discovered through the sales confirmation process and as having been significantly improved without apparent issuance of building or trade permits.

Under Measure 50, such appraisals add new value for taxing districts beyond the statutorily required 3% increase in the Maximum Assessed Value. Appraisals are also performed to defend values under appeal; and to verify that sales of property are valid market-based transactions that can be used to adjust automated valuation models, to appraise other property, and to generate the annual Ratio Report that measures the effectiveness of the program. This program primarily contributes to the fair and accurate appraisal of residential property as required by the Oregon Revised Statutes (ORS).

Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. The program ensures that all residential property is valued in accordance with the law, which maximizes property tax revenues to fund programs for the County and other jurisdictions. Property taxes account for approximately 61% of the County's General Fund revenues.

Various computer and online tools are used to maximize appraisal effort. Focus is on discovery of new taxable property. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Accounts Appraised	16,649	17,000	17,000	17,000
Outcome	New Taxable Exception Value (in millions of dollars)	\$635	\$650	\$650	\$700
Efficiency	Accounts Appraised per Appraiser	693	700	700	700
Outcome	% Neighborhood with COD Compliance	99%	98%	98%	98%

Performance Measures Descriptions

Oregon law requires property appraisals to be at 100% of Market Value as of January 1 of each year within standards established by the Oregon Department of Revenue (DOR). One of the primary standards is a statistical measure called the Coefficient of Dispersion (COD). Failure to meet these standards can result in loss of CAFFA grant revenue and program control. The DOR annually reviews compliance through three required reports: The Assessor's Certified Ratio Study, the Assessor's Appraisal Plan and the CAFFA Grant application.

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
Program Expenses	2016	2016	2017	2017
Personnel	\$3,457,040	\$0	\$3,292,221	\$0
Contractual Services	\$10,500	\$0	\$10,500	\$0
Materials & Supplies	\$139,698	\$0	\$129,271	\$0
Internal Services	\$513,341	\$0	\$486,888	\$0
Total GF/non-GF	\$4,120,579	\$0	\$3,918,880	\$0
Program Total:	\$4,12	\$4,120,579		8,880
Program FTE	31.40	0.00	29.60	0.00

Program Revenues				
Intergovernmental	\$919,779	\$0	\$857,231	\$0
Total Revenue	\$919,779	\$0	\$857,231	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$857,231 allocated to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72034-16 DART Residential Property Appraisal

Transferred a Property Appraiser 1 to DART Special Programs #72030 (.50 FTE) and DART Tax Title Program #72038 (.50 FTE); Transferred a Program Supervisor to DART Special Programs #72030. Added .20 FTE allocation of Chief Appraiser. Net decrease of 1.80 FTE from FY 2016 to FY 2017.

Multnomah County				
Program #72035 - DAR	Assessment & Taxation System	Upgrade		6/24/2016
Department:	County Management	Program Contact:	Mike Vaughn	
Program Offer Type:	Existing Operating Program	Program Offer Stage	As Adopted	
Related Programs:				
Program Characteristic	S:			

In FY 2014, the Board of County Commissioners approved a Sole Source Exemption for vendor Tyler Technologies under Sole Source Rule 47-0288(1). In June 2014, Multnomah County executed a multi-year contract to provide the County with Tyler Technologies' Orion CAMA/Tax Standard software system, support, and professional services required to customize, enhance and implement the system.

Program Summary

The Division of Assessment, Recording and Taxation (DART) is seeking a system upgrade that features integration among all DART business functions, including GIS, document recording, real property assessment, business personal property assessment, tax collection and tax distribution. The program mission is to improve property assessment and taxation services to the customers and stakeholders of Multnomah County by replacing existing legacy software with current technology that will include, and enhance, integration with other applications. The new software application will substantially reduce systemic gaps and duplication of data that exists in our current environment. The technology will increase staff efficiency and the ability to accommodate an increasing workload, playing a key role in e-government for Multhomah County, and employ an IT architecture that considers integration with County standard infrastructure. The program goals and objectives are: 1) Acquire and implement available information technology, replacing the current Assessment and Taxation computer application, to achieve greater operational efficiency and revenue enhancement while maintaining or improving accuracy and compliance for A& T business functions; 2) Reduce costs of targeted operations so that human resources can be more productively used; 3) Improve public visibility, accessibility, and convenience of assessment, taxatior and recording services via web-based electronic and online resources, while maintaining appropriate control over publicly sensitive personal information. Deliverables Accomplished in FY15: Project Plan, Install Base System, Fit Analysis Report. Deliverables Accomplished to date in FY16: Data Conversion Strategy/Specifications, Initial CAMA Valuation & Calculation Pages. Remaining Deliverables expected in FY16: Initial 50% Development Specifications, Data Conversion Coding & Testing, Conversion Program Testing, Simple Conversion Balancing, Initial Assessment Administration/Exemptions Calculations & Setup, Initial Tax & Balancing Setup. Deliverables expected in FY17:Initial 50% Assessment Administration Programming, Initial 50% CAMA Programming, Initial 50% Tax Programming, Final 50% Development Specifications, Final Tax Balancing & Calculation Setup, Development Phased Delivery, Final 50% Testing, Final CAMA Valuation & Calculation Pages, Final Assessment Administration/Exemption Calculation & Setup, Configuration Test and Validation, End-to-End Application Testing, Initial 50% of Unit Testing, Final 50% CAMA Programming, Final 50% of Tax Programming, Final 50% Assessment Administration Programming, Production Conversion, Production Conversion Balancing, UAT Development Support, Training, First Year Annual Maintenance. Deliverables expected in FY18: Go-Live Support, Acceptance Support, **Final Acceptance**

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output	Number of A&T System Project Milestones Met	3	15	7	19	
Outcome	% of A&T Project Milestones Completed on Time	100%	100%	50%	100%	
Outcome	% of A&T Project Milestones Completed within Budget	100%	100%	100%	100%	

Performance Measures Descriptions

The multi-year project to select and implement a new A&T System has defined milestones for deliverables and budget, listed by fiscal year above in the Program Description section.

Multnomah County contract #4400001183 with Tyler Technologies Inc. totalling \$5,504,327. Multi-year contract executed in June 2014 to provide the County with Tyler Technologies' Orion CAMA/Tax Standard software system, support, and professional services required to customize, enhance and implement the system. \$1,354,860 paid in FY14 for Software License. Additional contract payments due upon completion and acceptance of project milestones in FY 2015, FY 2016 and FY 2017.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds		
Program Expenses	2016	2016	2017	2017		
Personnel	\$0	\$322,210	\$0	\$338,334		
Contractual Services	\$0	\$4,111,738	\$0	\$3,339,466		
Materials & Supplies	\$0	\$496,052	\$0	\$416,200		
Total GF/non-GF	\$0	\$4,930,000	\$0	\$4,094,000		
Program Total:	\$4,93	0,000	\$4,094,000			
Program FTE	0.00	0.00	0.00	0.00		
Program Revenues						
Beginning Working Capital	\$0	\$4,930,000	\$0	\$4,094,000		
Total Revenue	\$0	\$4,930,000	\$0	\$4,094,000		

Beginning Working Capital for FY 2017 represents the estimated carryover of unspent Fund 2504 project fund balance, after projected FY 2016 expenditures.

Significant Program Changes

Last Year this program was: FY 2016: 72035-16 DART Assessment & Taxation System Upgrade

Multnomah County				
Program #72037 - DAR	T Applications Support			6/24/2016
Department:	County Management	Program Contact:	Mike Vaughn	
Program Offer Type:	Support	Program Offer Stage:	As Adopted	
Related Programs:				
Program Characteristic	s:			

The Applications Support (APP Support) program manages DART's application software and hardware through configuration, support and communication with external IT vendors; and, they perform the functions necessary to produce the certified annual tax roll, which includes calculating tax rates and taxes and producing tax statements. As a result of these efforts, this program also maintains vital information necessary for both internal and external data requests, essential in developing statutorily required reports and providing transparency to Multnomah County stakeholders.

Program Summary

DART's Application Support Program performs the functions that support the certification of the annual tax roll, including calculating tax rates and taxes, producing tax statements, and producing reports required by the Oregon Department of Revenue. As a result the program assists in answering public and media questions about property tax bills, contributing to the accountability factor of the public's perception of fairness in assessing and collecting property taxes. In addition to certifying the annual tax roll, the Program responds to requests for information and data files from both internal and external sources. The Program manages the working relationship with the application software and hardware vendors, as well as the County Information Technology Division; including consulting on contract formulation and implementation support. The Program answers user questions, resolves problems, and provides advice on the effective use of the DART's business application systems.

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of Requests & Support Activities Completed	3,490	3,500	3,450	3,500
Outcome	% of Requests Associated with Program Revenue	4.5%	4.0%	5%	4%

The Number of Requests & Support Activities measures an Activity representing a single request or contact, even if that request is for 5 data files to be created and sent to the client. The percent of Requests Associated with Program Revenue indicates the portion of the program's work activities associated with a portion of our revenue.

This program supports the Division of Assessment, Recording & Taxation in its compliance with Oregon Revised Statutes (ORS) Chapters 92, 205, 294,305-312, and 321. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. 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 & taxation staffing. The DOR has determined staffing levels are at the minimally acceptable level to perform the A&T function. 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	2016	2016	2017	2017
Personnel	\$789,959	\$0	\$725,102	\$0
Contractual Services	\$35,925	\$0	\$35,925	\$0
Materials & Supplies	\$344,498	\$0	\$370,165	\$0
Internal Services	\$209,756	\$0	\$195,429	\$0
Total GF/non-GF	\$1,380,138	\$0	\$1,326,621	\$0
Program Total:	\$1,38	\$1,380,138		6,621
Program FTE	5.70	0.00	5.00	0.00

Program Revenues				
Intergovernmental	\$196,262	\$0	\$144,986	\$0
Other / Miscellaneous	\$55,000	\$0	\$55,000	\$0
Total Revenue	\$251,262	\$0	\$199,986	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 \$3,624,656 for FY 2017, with \$144,986 allocated to DART Applications Support Program. Program revenue of \$55,000 is from service fees for access to Assessment & Taxation information (subscription website user fees) and requests for Assessment and Taxation data files. Service fees are authorized by Department of County Management Fee Ordinance. Fees are projected based upon historical trends. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72037-16 DART Applications Support

Allocated .30 FTE Deputy County Assessor to the Program for FY 2017 Transferred 1.00 FTE (Sr. Data Analyst) to Assessment Performance Analysis Program#72029

Multnomah County				
Program #72038 - DART	Tax Title			6/24/2016
Department:	County Management	Program Contact:	Sally Brown	
Program Offer Type:	Existing Operating Program	Program Offer Stage	: As Adopted	
Related Programs:				
Program Characteristic	S:			

The Tax Title Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for the management, maintenance and disposition of the County's tax foreclosed property inventory. The County's portfolio consists of 250 properties. Less than 10% are properties with improvements or structures. Properties are disposed of at auction, private sales and by transfer to government agencies and non-profit corporations.

Program Summary

The County comes into ownership of real property at least once a year through the foreclosure of delinquent property tax liens. The tax foreclosed properties are placed into the Special Program Group's (SPG) inventory and are managed and disposed of pursuant to Multnomah County Code, Chapter 7. Shortly after the properties are deeded to the County they are available for repurchase by qualified former owners of record. Maintenance and operation of the properties is performed through agreement and reimbursement to Department of County Assets, Facilities and Property Management Division.

SPG researches and inspects the properties received to determine their highest and best use. The Department will identify property to be sold at a public sale, in cooperation with the Multnomah County Sheriff's Office; a private sale; or, made available for donation to governments, non-profit sponsors. Effective January 1, 2016, ORS 275.275 was amended to reflect the distribution of proceeds from sales, net of approved expenses. All net proceeds will be credited to the General Fund, Sub-Fund 10030 Tax Title: Affordable Housing, for the following purposes: (i) Funds for housing placement and retention support services for youth and families with children; (ii) Flexible rental assistance to place youth and families with children into housing; or (iii) Funds to develop new low income housing that is affordable to youth and families with children with 30 percent or lower median family income.

Performance Measures					
Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Properties remaining in Tax Title Inventory	245	245	225	210	
Properties placed back on the tax roll & into community use	30	34	29	30	
Revenue credited to General Fund, Sub-Fund	n/a	\$1,500,000	2,500,000	\$655,000	
	Primary Measure Properties remaining in Tax Title Inventory Properties placed back on the tax roll & into community use	Primary MeasureFY15 ActualProperties remaining in Tax Title Inventory245Properties placed back on the tax roll & into community use30	Primary MeasureFY15 ActualFY16 PurchasedProperties remaining in Tax Title Inventory245245Properties placed back on the tax roll & into community use3034	Primary MeasureFY15 ActualFY16 PurchasedFY16 EstimateProperties remaining in Tax Title Inventory245245225Properties placed back on the tax roll & into community use303429	

Performance Measures Descriptions

The goal of the program is to reinstate tax foreclosed properties to the tax roll or into public use. At the end of every budget year the tax foreclosed property revenues are totaled, operating expenses and pass-through payments are accounted for, and the balance of revenue will be disbursed to Multnomah County General Fund, Sub-Fund 10030 Tax Title: Affordable Housing.

Oregon Revised Statutes (ORS) 275 details how counties are to manage & dispose of tax foreclosed properties. ORS 312 details the foreclosure process & responsibilities of the county including guidance on how the redemption period can be reduced when there is evidence of waste and abandonment. ORS 271 provides information concerning the transfer of foreclosed properties to non-profits & government agencies. ORS 98 details procedures concerning abandoned property & vehicles at foreclosed property. Multhomah County Code Chapter 7 specifically states how tax foreclosed properties are to be managed and the process to be used for disposition.

Revenue/Expense Detail Proposed General **Proposed Other Proposed General** Fund Funds Fund **Program Expenses** 2016 2016 Personnel \$146,515 \$0 \$249,533 **Contractual Services** \$1,518,020 \$0 \$813,320 \$116,686 Materials & Supplies \$84,956 \$0 Internal Services \$20,454 \$0 \$32,019 **Total GF/non-GF** \$1,769,945 \$0 \$1,211,558

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Program Revenues					
Fees, Permits & Charges	\$50	\$0	\$50	\$0	
Taxes	\$9,253	\$0	\$8,442	\$0	
Other / Miscellaneous	\$1,786,260	\$0	\$1,200,000	\$0	
Interest	\$4,437	\$0	\$3,066	\$0	
Total Revenue	\$1.800.000	\$0	\$1,211,558	\$0	

0.00

\$1,769,945

1.60

Explanation of Revenues

Program Total: Program FTE

The Program is financially self sustaining. Program revenues include contract principle \$8,442 and interest estimated \$3,066 from contracts and repurchases of tax foreclosed properties. Sales of Tax Foreclosed Properties (auction sales, repurchases, and private party sales) are estimated at \$1,200,000 for FY17. Fees of \$50 are for late fees on contract payments per County Fee Ordinance. When program actual revenues exceed the program's operating costs, the excess is distributed to Multhomah County Fund 10030 Tax Title: Affordable Housing, in accordance with ORS 275.275, and per formula provided in ORS 311.390.

Significant Program Changes

Last Year this program was: FY 2016: 72038-16 DART Tax Title

Net increase of .75 FTE from FY 2016 to FY 2017

Allocated .10 FTE Chief Appraiser to the program; Position reclassified to Property Management Specialist Sr and transferred .75 FTE from GIS /Parcel Management #72028 to Tax Title. Transferred 50 FTE (Appraiser 1) from Residential Appraisal #72034 to Tax Title Program; Transferred 60 FTE allocation from Tax Title to Special Programs#72030

Proposed Other

Funds

2017

\$0

\$0

\$0

\$0

\$0

0.00

2017

\$1,211,558

2.35

Multnomah County Program #72040 - Tax Titl	le Affordable Housing			6/24/2016
Department:	County Management	Program Contact:	Randy Walruff	
Program Offer Type:	Innovative/New Program	Program Offer Stage:	As Adopted	
Related Programs:	72038 - DART Tax Title			
Program Characteristics:	One-Time-Only Request			

The Tax Title Affordable Housing program includes \$2.5 million for the development of low income housing that is affordable to youth and families with children with 30 percent or lower median family income.

Program Summary

Effective January 1, 2016, ORS 275.275 was amended to direct the distribution of proceeds from sales of real property acquired by foreclosure of a delinquent tax lien, net of approved expenses. All net proceeds will be credited to the General Fund for the following purposes: Funds for housing placement and retention support services for youth and families with children; Flexible rental assistance to place youth and families with children into housing; or Funds to develop new low income housing that is affordable to youth and families with children with 30 percent or lower median family income.

This program offer includes \$2.5 million in contracted services to develop affordable housing, using proceeds of sales on real properties that were sold during fiscal year 2016.

Performance Measures						
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer	
Output						
Outcome						
Performa	Performance Measures Descriptions					

HB 2195, approved by the Oregon Legislature in 2015, amends ORS 275.275, and is effective January 1, 2016. That statute defines the expenses to be paid from proceeds of sales of real property acquired by foreclosure of a delinquent tax lien or by exchange for land originally acquired by foreclosure of delinquent tax liens; and the purposes for which the net proceeds must be used.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Contractual Services	\$0	\$0	\$2,500,000	\$0
Total GF/non-GF	\$0	\$0	\$2,500,000	\$0
Program Total:	\$	\$0 \$2,500,000		0,000
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$0	\$0	\$2,500,000	\$0
Total Revenue	\$0	\$0	\$2,500,000	\$0

Explanation of Revenues

Revenues from sales of foreclosed properties after January 1, 2016 during FY 2016, are estimated to be \$3.575 million. After expenses are paid, the remaining proceeds to be credited to this program in FY 2017 are estimated at \$2.5 million.

Significant Program Changes

Last Year this program was:

New program offer.

Multnomah County				
Program #72041 - A Hor	me for Everyone Capital Investments			6/24/2016
Department:	County Management	Program Contact:	Marissa Madrigal	
Program Offer Type: Related Programs:	Existing Operating Program	Program Offer Stage:	As Adopted	

Program Characteristics: One-Time-Only Request

Executive Summary

The Home for Everyone Capital program offer includes carryover of one time only pass-through funds in support of housing development objectives, and funds allocated for leasing and purchasing properties for shelter and housing, in support of "A Home for Everyone Initiative", a community-wide initiative to end homelessness, led collaboratively by Multnomah County, the City of Portland, Home Forward, the City of Gresham, local nonprofits and local donors.

Program Summary

Over the past year, our community has come together in an unprecedented way to respond to the crisis of homelessness. To continue to help families and vulnerable individuals break the cycle of homelessness and ensure the best use of limited funds, the County is considering new options to increase access to affordable housing units and to provide other shelter options. This program provides capital funding in support of "A Home for Everyone Initiative".

The investment of \$5 million supports construction of 135 low-income housing units, to be leveraged by other public and private investments.

Recommendations from A Home for Everyone Coordinating Board include the need to expand investment in the production of units affordable to very low-income households and to look for innovative ways to generate units more quickly and more cost effectively. In the Fall of 2015, Multnomah County joined with the City of Portland, Portland Development Commission and Home Forward to offer a Notice of Funds Availability (NOFA) for affordable housing developments. Representatives from large and small developers, architects, and community development organizations attended a conference to obtain information about the county's goals, funding, and proposal requirements. Development proposals were received and evaluated. An initial package of developments was agreed to by city and county staff. Those developments are currently undergoing further underwriting before funds are released. Due to the timing of the final evaluation and selection process, it is anticipated that transfer of county funds may not take place until after July 1, and therefore funds are carried into FY 2017.

Additionally in FY 2016, \$4.7 million of one-time-only funds were allocated by the Board of Commissioners from revenue received from a settlement to the County in January 2016, to be used for leasing and/or purchasing properties for homeless shelter, housing, due diligence, renovation and capital improvements. \$2.4 million remains unspent in FY 2016 and is carried over into FY 2017.

Performance Measures					
Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Number of homes built using County funds	0	125	0	135
Outcome	Number of shelter beds expected to be provided	0	0	0	190
Performance Measures Descriptions					

An IGA with the City of Portland is pending.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds	
Program Expenses	2016	2016	2017	2017	
Contractual Services	\$5,000,000	\$0	\$5,000,000	\$0	
Capital Outlay	\$0	\$0	\$2,400,000	\$0	
Total GF/non-GF	\$5,000,000	\$0	\$7,400,000	\$0	
Program Total:	\$5,00	0,000	\$7,400,000		
Program FTE	0.00	0.00	0.00	0.00	
Program Revenues					
Total Revenue	\$0	\$0	\$0	\$0	

Explanation of Revenues

This program is supported by General Fund revenues. Carryover revenue is reflected in Program Offer 95001-17.

Significant Program Changes

Last Year this program was: FY 2016: 72040-16 A Home for Everyone Capital Funding

Additional funding allocated to the program from a settlement to the County during FY 2016