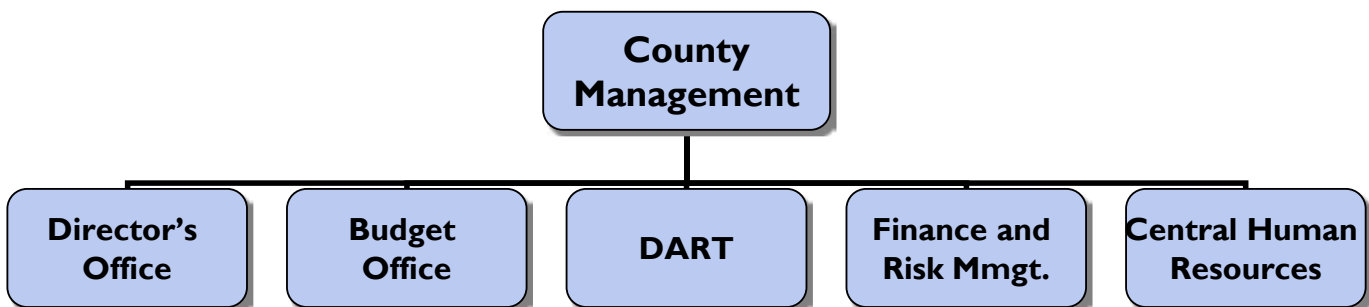


Department Overview

The Department of County Management (DCM) provides corporate level management of the County's administrative infrastructure. DCM collects property and business income taxes, the two primary sources of General Fund revenue; pays the County's bills; and develops and implements policies and programs for effective human resources management; and ensures that all financial-related activities meet generally accepted accounting principles. DCM acts as the County's primary compliance officer for regulations, requirements and policies pertaining to administrative infrastructure and programs.

In addition to providing administrative services to Departments, DCM supports the Chair and elected officials by providing strategic leadership and objective policy analysis and makes recommendations for the ongoing development of County programs and initiatives. DCM provides analysis and forecasting to the Chair and Board in areas including the County's economic future, revenue enhancement, and labor and employee relations.



Budget Overview

The Department of County Management oversees financial activities and human resources, and manages risk countywide. The FY 2013 department budget is \$127.7 million and 229.80 FTE in all funds, an increase of \$4.7 million or 3.8% over the FY 2012 adopted budget and an increase of 2.56 FTE. Department of County Management County General Fund increased by \$634,000 or 2.2% and all other funds increased \$4 million or 4.3%.

Significant expenditure changes include:

- 72001B - DCM Data Analyst is a new program for FY 2013 in the Budget Office. This program will fund 1.00 Data Analyst at \$124,925 and provide research and evaluation capacity to the department.
- 72022 – Central HR Privacy Officer is a new program for FY 2013 in Central Human Resources. This program will fund 1.00 Privacy Officer at \$198,073 to provide countywide HIPAA and privacy rule compliance.

Budget Trends*	FY 2011	FY 2012	FY 2012	FY 2013	Difference
	Actual	Current Estimate	Adopted Budget	Adopted Budget	
Staffing FTE	235.30	227.24	227.24	229.80	2.56
Personnel Services	\$22,504,024	\$22,034,034	\$22,646,100	\$23,764,376	\$1,118,276
Contractual Services	4,650,430	4,286,536	6,274,876	6,439,750	164,874
Materials & Supplies	78,007,360	79,592,634	94,129,281	97,523,433	3,394,152
Capital Outlay	13,445	14,018	8,000	8,000	0
Total Costs	\$105,175,259	\$105,927,223	\$123,058,257	\$127,735,559	\$4,677,302

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

Successes and Challenges

Budget reductions taken in FY 2012 presented numerous 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:

- Budget – process, tools and timeline redesigned to provide departments more time to address Chair and Board requests;
- Finance - Community Banking Policy approved; improvements in investment strategy; further growth of paperless payment processing; MWESB outreach efforts show positive results (ECC 31% of total project compared to 20% goal)
- Human Resources - Leadership Academy; Talent Development in greater demand; implementation of paperless employee application process.

The Department faces a number of opportunities and challenges in the coming years:

- The Multnomah Evolves project and the proposed reductions in administration.
- TARP (Troubled Asset Relief Program) resulted in increased banking fees related to FDIC insurance.
- Implementation of the new Property Tax and Assessment system.
- Contracts System Redesign project, to improve the County's ability to effectively manage professional services contracts.
- Partnering with IT to develop options for a new Budget System to replace the existing antiquated system.
- Human Resources - FY 2011 and 2012 contract negotiations with labor unions.
- Revenue/Debt Management - DCM provides financial management or oversight of a variety of County projects when other agencies are involved or when external borrowing is required (i.e. Sellwood Bridge financing).

Diversity and Equity

County Management promotes diversity and equity across the organization enabling DCM to better meet its goals for employee inclusion, commitment and job satisfaction. DCM also promotes these principles externally when engaging with vendors and community partners to leverage the County's resources, reduce environmental impacts of operations and promote fiscal responsibility, social equity and community and environmental stewardship for a more responsive government.

- DCM maintains County Personnel Rules reflecting the County's commitment to recruitment and hiring practices without regard to race, religion, color, national origin, sex, age, marital status, physical or mental disability, political affiliations, sexual orientation, gender identity, source of income, familial status or any other non-job related criterion.
- Labor Relations ensures provisions of labor agreements and personnel rules are applied equally to all employees.
- Employment outreach through regularly scheduled print/online advertising and weekly job announcements to over 70 employment partners and at regularly scheduled job fairs focused on women, minority, youth and Veteran communities.
- Development of the Sustainable Purchasing and Social Equity Policy (PUR-8).

The County, along with other Oregon counties, drafted legislation to create financial equality for citizens living below the poverty line and collaborates with non-profits to donate tax-foreclosed property to support and house people with disabilities.

Budget by Division

Division Name	FY 2013 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$450,490	\$0	\$450,490	2.00
Budget Office	1,434,958	0	1,434,958	10.00
Finance and Risk Management	6,976,455	10,288,769	17,265,224	55.80
Central Human Resources	3,387,155	84,446,066	87,833,221	31.50
Division of Assessment, Recording and Taxation (DART)	<u>17,220,383</u>	<u>3,531,283</u>	<u>20,751,666</u>	<u>130.50</u>
Total County Management	\$29,469,441	\$98,266,118	\$127,735,559	229.80

Director's Office

The Director's Office for the Department of County Management is responsible for the administrative infrastructure and financial health for the overall County organization. The Director's office develops and presents policy analysis and provides corporate leadership in the areas of finance and risk management, human resources, and administration.

The Director's Office works with DCM divisions, elected officials and staff, and departments to establish priorities and guidelines to assure policies and operations are aligned with priorities. The Director's Office provides project management and direction for countywide projects identified and prioritized by the Chair's Office, and works with elected officials and departments on infrastructure policy and delivery for the entire County.

Significant Changes

The \$50,000 General Fund reduction is due to lower personnel and reallocated internal service costs in this division.

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 Board 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.

The Budget Office leads the county-wide budget process, evaluates County policies and operations, and recommends redirection of policy and/or resources. The Budget Office prepares and presents the following:

- Prepares the annual budget, budget in brief and associated documents;
- Financial forecasting and budget projections;
- Ad Hoc analysis for the Chair's Office and elected officials; and
- Monthly expenditure and revenue monitoring.

Staff also 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 fiscal matters; identify and resolve financial problems; and support County Labor Relations in collective bargaining research and analysis.

Significant Changes

1.00 Data Analyst position (program 72001B) has been added that would serve as a shared, central resource for the Department of County Management. This position will provide consistent research and evaluation for and on behalf of the department.

The office has completed the selection of a vendor and is moving forward with the implementation of a new budget software system. We anticipate that the new system will be ready for the FY 2014 budget process.

Central Human Resources

The Central Human Resources Division is driven by the countywide Human Resources Strategic Plan Mission, "We foster organizational excellence by providing strategic and comprehensive human resource services to attract, develop, and sustain a diverse and talented workforce."

The Central Human Resources Division provides strategic leadership, recommends policy, develops human resource systems, 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 is the primary liaison to senior leaders to ensure HR processes are aligned with county-wide business goals and oversees evaluation of HR contributions to organizational effectiveness.

Central Human Resources manages the following services and systems to support employees, managers and 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
- Privacy Officer program for countywide HIPAA and Privacy Rule compliance.

Significant Changes

Effective December 2011, the Administrative oversight of the Employee Benefits and Wellness Program transferred to Central HR Division from the Finance and Risk Management Division.

A new Privacy Officer Program is established to formalize authority and accountability for countywide HIPAA and Privacy Rule compliance, as well as other related State and Federal privacy rules and regulations. The program is funded by the Risk Fund.

To address span of control issues, one management position was downgraded to a lower classification in FY 2012.

Addition of 0.50 FTE HR Analyst Sr. within department General Fund constraint to provide Outplacement Services to employees impacted by layoff to enhance access, increase resources and better manage costs.

Finance and Risk Management

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 and investments, issues payroll checks, and manages the contracting process for the County. 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.

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 in each of the past 26 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 in which Finance and Risk Management programs strive for innovative solutions. The division constantly seeks ways in which efficiencies can be implemented to improve the processing of financial transactions.

Significant Changes

Chief Financial Officer (72004) - all internal services for the division are budgeted in this program offer. In prior years the internal service charges were allocated to individual programs.

Purchasing (72006) - A 0.50 FTE Project Manager position has been eliminated due to completion of the Contract System Redesign (CSR) project.

Division of Assessment, Recording and Taxation (DART)

The Division of Assessment, Recording and Taxation (DART) collects and distributes over \$1.2 billion in annual property taxes while ensuring that all property is valued and taxed fairly and accurately. Over 25% of all dollars collected go into Multnomah County's General Fund. DART performs the statutorily required functions of Tax Assessor, Tax Collector and certain County Clerk functions including Recording, Marriage Licenses, Domestic Partnership Registrations, Passports, Tax Title, 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 over 340,000 property tax accounts, calculates tax levies, certifies the tax roll for collection, and distributes property taxes to over 60 taxing districts. The Division provides responsive customer service as we record over 160,000 documents annually, maintain ownership records and property descriptions, issue over 6,500 marriage licenses and domestic partnership registrations, respond to 90,000 phone calls and serve 30,000 walk-in customers.

Significant Changes

In FY 2012 DART moved to combine direct service functions into one consolidated and comprehensive customer service area, allowing the division to leverage resources, achieve operational efficiencies, reduce the cost of targeted operations, and promote improvements in DART's customer service model. The consolidation has reduced overall office space requirements for DART moving forward into FY 2013, allowing the county to utilize the surplus space for other operational needs.

In FY 2013 DART will be making additional changes in alignment with the Multnomah Evolves Initiative and Span of Control. DART is reclassifying two (2) management positions to represented classifications, and aligning program staff to achieve greater operational efficiencies. Organizational changes reflected in FY 2013 program offers include elimination of the Data Operations program, enfolding affected staff positions into appraisal programs. Along with other staffing transfers between DART programs, these changes prepare DART staff to be best aligned to integrate the new Assessment and Taxation system upgrade successfully, and fully implement changes in direct customer service delivery.

As we move into FY 2013, DART continues to evolve and embrace operational efficiencies realized from consolidation of direct services and full implementation of process changes resulting from the Assessment and Taxation system upgrade.

Department of County Management

The following table shows the programs that make up the departments total budget. The individual programs follow in numerical order.

Prog. #	Program Name	FY 2013 General Fund	Other Funds	Total Cost	FTE
DCM Director's Office					
72000	DCM Director's Office	\$450,490	\$0	\$450,490	2.00
Budget Office					
72001A	Budget Office	1,310,033	0	1,310,033	9.00
72001B	DCM Data Analyst	124,925	0	124,925	1.00
Finance and Risk Management					
72002	FRM Accounts Payable	633,451	0	633,451	6.60
72004	FRM Chief Financial Officer	1,247,422	141,996	1,389,418	2.90
72005	FRM General Ledger	975,347	0	975,347	9.80
72006	FRM Purchasing	1,901,379	0	1,901,379	18.00
72009	FRM Property & Liability Risk Mgmt	0	5,683,133	5,683,133	1.00
72010	FRM Payroll/Retirement Svcs	777,000	0	777,000	7.50
72013A	FRM Treasury and Tax Administration	1,441,856	0	1,441,856	4.00
72014	FRM Worker's Compensation/Safety & Health	0	4,361,560	4,361,560	6.00
72015	FRM Recreation Fund Payment to Metro	0	102,080	102,080	
Central Human Resources					
72016	Central HR Administration	625,030	0	625,030	2.83
72017	Central HR Services	1,669,721	0	1,669,721	9.50
72018	Central HR Labor Relations	1,092,404	40,868	1,133,272	6.85
72019	Central HR Unemployment	0	1,856,322	1,856,322	0.15
72020	Central HR Employee Benefits	0	82,350,803	82,350,803	11.17
72022	Central HR Privacy Officer	0	198,073	198,073	1.00

County Management

fy2013 adopted budget

Prog. #	Program Name	FY 2013 General Fund	Other Funds	Total Cost	FTE
Division of Taxes, Recording and Assessment					
72023	Div of Assessment, Recording & Taxation Administration	935,317	0	935,317	6.00
72024	DART Customer Service	995,750	0	995,750	9.30
72025A	DART County Clerk Functions	1,418,162	0	1,418,162	12.00
72025B	DCM DART County Clerk	456,636	0	456,636	0.00
72026	DART Ownership	399,879	0	399,879	4.20
72027	DART Tax Revenue Management	1,737,617	0	1,737,617	11.50
72028	DART GIS & Parcel Management	654,220	0	654,220	5.20
72029	DART Assessment Performance Analysis	403,033	0	403,033	3.20
72030	DART Property Assessment Special Programs	1,202,065	0	1,202,065	11.30
72031	DART Personal Property Assessment	1,283,843	0	1,283,843	10.70
72032	DART Property Assessment Industrial	638,051	0	638,051	5.55
72033	DART Commercial Property Appraisal	1,822,611	0	1,822,611	15.30
72034	DART Residential Property Appraisal	3,467,528	0	3,467,528	29.25
72035	DART Assessment & Taxation System Upgrade	0	3,531,283	3,531,283	0.00
72037	DART Applications Support	1,192,371	0	1,192,371	5.80
72038	DART Tax Title	613,300	0	613,300	1.20
	Total County Management	\$29,469,441	\$98,266,118	\$127,735,559	229.80

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Lead Agency: County Management

Program Contact: Joanne Fuller

Program Offer Type: Administration

Related Programs:

Program Characteristics:

Executive Summary

The Director's Office manages the administrative infrastructure and financial health of the entire county and sets administrative policy. The areas of responsibility with county-wide implications include Budget, Finance, Property Assessments & Recording, Tax Collections and Human Resources.

Program Description

The Director develops and presents administrative, financial, human resource and infrastructure guidelines and policy to executive level staff, County Chair, Chief Operating Officer and board of County Commissioners (BCC). The Director works with DCM Division Managers, Chair, BCC and departments 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 work force; provides project management for county-wide projects identified by the Chair's Office; and works with Board, the Department of County Assets (DCA) and other departments on the funding policies involving the physical infrastructure of the County.

DCM has embraced the electronic alternative to printing mandated or informational documents such as the Comprehensive Annual Financial Report, the annual Budget or the Risk Management Annual Report, to name a few. This along with the efforts to reduce general paper consumption contributes to the Climate Action Plan, Local Govt Operations section, item 18-8 related to reduction of waste. DCM has also made great strides in its use of electronic payment processing and paperless employee applications.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Performance reviews for all DCM employees	100	100	100	100
Outcome	Number of Divisions that achieved the majority of their performance measures	0	0	0	5
Output	Probationary reviews completed	100	100	100	100

Performance Measure - Description

 **Measure Changed**

The performance review measure aligns with the goals in the Administrative Review report. Providing employees with regular feedback allows them to enhance their demonstrated skills and improve in areas where needed. It also increases productivity. The maximization of employee performance is a principal contributor to organizational success.

The probationary review measure is aligned with the Administrative Review goals. The Probationary Review (PR) is the final stage of the recruitment and selection process. The PR is a critical opportunity for the department to evaluate the performance, skills, and compatibility between the new employee and the department business needs, and more importantly, to ensure two-way communication between the supervisor and employee.

DCM has five divisions: Director, Budget, DART, Central Human Resources and Finance and Risk Management

Legal/Contractual Obligation

ORS 208, 238, 288, 294, 295, 310 and many other Oregon Revised Statutes, Multnomah 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	2012	2012	2013	2013
Personnel	\$394,167	\$0	\$366,677	\$0
Contracts	\$50,000	\$0	\$50,480	\$0
Materials & Supplies	\$7,523	\$0	\$8,163	\$0
Internal Services	\$50,386	\$0	\$25,170	\$0
Total GF/non-GF:	\$502,076	\$0	\$450,490	\$0
Program Total:	\$502,076		\$450,490	
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 exclusively by General Fund revenues.

Significant Program Changes

Last year this program was: #72000, DCM Director's Office
There are no significant changes.

Lead Agency: County Management

Program Contact: Karyne Kieta

Program Offer Type: Existing Operating

Related Programs: 78023

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 the 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.

Program Description

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; and
- Cost control analyses;
- Prepares the supplemental budget; and
- Maintains the legal budget throughout the course of the year.

Staff also assist departments in measuring performance of County programs; providing information and training on financial management, planning, budgets, and expenditure and revenue forecasting.

The Budget Office is working with the Chief Financial Office, Chief Operating Officer and the Board of County Commissioners to revise and update our Financial Policies to ensure they are aligned with the Board's priorities and they meet industry best practices.

Budget staff serve on countywide task forces related to budget, finance and other fiscal matters; identify and resolve financial problems; and support County Labor Relations in collective bargaining research and detailed cost analysis.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of budget modifications processed (includes internal)	165	200	160	160
Outcome	% of budget modifications entered into SAP within 4 weeks of Board approval	85.0%	85.0%	88.0%	85.0%
Quality	Percent error in the Budget Revenue Forecast	2.0%	2.0%	0.3%	2.0%
Quality	% of customers satisfied with the Budget Office staff performance*	94.7%	95.0%	93.8%	90.0%

Performance Measure - Description

*Because the budget process ends prior to the beginning of the fiscal year the FY 2012 estimate is the "actual" customer satisfaction rating.

In FY 2013, we anticipate that customer satisfaction will decline due to the late release of the Internal Service Rates due to a change in the IT rate drivers which in turn affected the timely release of the General Fund constraints.

Legal/Contractual Obligation

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	2012	2012	2013	2013
Personnel	\$1,058,160	\$0	\$1,125,733	\$0
Contracts	\$19,330	\$0	\$2,291	\$0
Materials & Supplies	\$41,200	\$0	\$41,775	\$0
Internal Services	\$166,261	\$0	\$140,234	\$0
Total GF/non-GF:	\$1,284,951	\$0	\$1,310,033	\$0
Program Total:	\$1,284,951		\$1,310,033	
Program FTE	8.94	0.00	9.00	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported exclusively by General Fund revenues.

Significant Program Changes

Last year this program was: #72029, Budget Office

We anticipate purchasing and implementing a new Budget Software System in FY 2013 that will become operational in FY 2014. The budget for the new system can be found in the IT program offer 78023.

Lead Agency: County Management
Program Offer Type: Innovative/New Program
Related Programs:
Program Characteristics:

Program Contact: Karyne Kieta

Executive Summary

Currently, the Department of County Management does not have capacity to provide consistent research and evaluation for and on behalf of the department. This offer would fund a 1.00 Data Analyst position that would serve as a shared Department of County Management resource for the Director's Office, Budget Office, Central Human Resources and the Finance and Risk Management Divisions.

Analytical capacity leads to increased data-based decision making, improves identification and analysis of emerging issues, increases research and reporting capabilities and supports performance review of the County's administrative infrastructure.

Program Description

Budget reductions over several years eliminated 3.00 FTE in the Budget Office Evaluation Unit and 3.00 FTE in the Central HR Quality and Analytics Unit until both of these units ceased to exist with the close of FY 2009. This offer allows the department to regain 1.00 FTE in FY 2013 for data analysis, research and evaluation.

This capacity will:

- Encourage a culture of transparent and timely data-driven decision making with a focus on immediate and long-term results
- Identify cross-divisional system gaps and overlaps for efficient and collaborative resource management.
- Strengthen capacity for objective policy and management analysis for a variety of strategic and tactical needs/decisions.
- Increase early identification of trends and emerging issues to inform effective solutions/mitigation.
- Highlight operational issues that may "fly under the radar."
- Require accountability: relevant data, research and evaluation results verify outcomes.
- Support formalized ongoing and ad hoc metrics and analytics.
- Improve organizational efficiency and effectiveness with increased ability to plan, manage, involve and communicate to the workforce.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of reports, analysis and requests for service produced	0	0	0	35
Outcome	Percentage of reports produced on time without material error	0.0%	0.0%	0.0%	95.0%

Performance Measure - Description

Legal/Contractual Obligation**Revenue/Expense Detail**

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$0	\$0	\$99,436	\$0
Materials & Supplies	\$0	\$0	\$9,900	\$0
Internal Services	\$0	\$0	\$15,589	\$0
Total GF/non-GF:	\$0	\$0	\$124,925	\$0
Program Total:	\$0		\$124,925	
Program FTE	0.00	0.00	1.00	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This program offer supported by General Fund.

Significant Program Changes**Last year this program was:**

This is a new scaled offer to #72001A Budget Office.

Lead Agency: County Management

Program Contact: Mike Waddell

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

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

Program Description

AP processes approximately 146,000 vendor invoice payments and refunds annually; this includes check payments, electronic payments and intergovernmental funds transfers. AP administers the procurement and travel card programs and facilitates the establishment and monitoring of petty cash accounts countywide; furthermore, it coordinates the fiscal year-end expenditure accruals; conducts internal audits of AP functions 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; 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 contributing to staff competencies.

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

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Invoice Payments Processed	146,458	122,000	140,000	155,000
Outcome	Percent of Invoices Paid on Time within std NET30	95.5%	96.0%	96.0%	96.0%
Outcome	Percent of Total Payments that are Electronic	34.4%	45.0%	45.0%	45.0%
Outcome	Procurement Card Program Rebates	145,224	125,000	135,000	145,000

Performance Measure - Description

Invoice payments processed increased from previous year due to growth of electronic payments which are processed daily as compared to weekly check payment processing.

Percent of total payments that are electronic is quantifying all paperless disbursements made via ACH (Automated Clearing House), wire transfer, government funds transfer or credit card purchase--growth correlates with more cost effective electronic payment methods.

Procurement Card Rebates are directly associated with the total amount spent in the P-Card system; the County experienced significant growth largely due to expanded use of credit card solutions combined with improved rebate rates negotiated with Bank of America

Legal/Contractual Obligation

Tax Information Returns (ie. 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 could 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	2012	2012	2013	2013
Personnel	\$606,291	\$0	\$624,451	\$0
Materials & Supplies	\$9,000	\$0	\$9,000	\$0
Total GF/non-GF:	\$615,291	\$0	\$633,451	\$0
Program Total:	\$615,291		\$633,451	
Program FTE	6.60	0.00	6.60	0.00
Program Revenues				
Other / Miscellaneous	\$125,000	\$0	\$145,000	\$0
Total Revenue:	\$125,000	\$0	\$145,000	\$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 procurement card program; rebates from BOA are generally 1% of total value of transactions processed. Multnomah 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: #72005, FRM - Accounts Payable

A 0.50 FTE Fiscal Specialist 1 was transferred to Accounts Payable from Treasury and combined with another 0.50 FTE to increase capacity to perform workload identified in recent audit reports.

Lead Agency: County Management

Program Contact: Mark Campbell

Program Offer Type: Administration

Related Programs:

Program Characteristics:

Executive Summary

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

Program Description

The CFO develops and presents financial guidelines and policy to executive level staff, the County Chair's Office, and Board of County Commissioners (BCC). The CFO presents recommendations related to public financial policy to these groups as well as CEOs and CFOs of 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), works with partner jurisdictions to develop and present legislative policy. This involves communication with the BCC, the Oregon Legislature and/or PERS Board and labor groups. The CFO works with the Budget Office, the Chair's Office, the BCC and County departments to establish priorities and guidelines and assure policies are aligned with these priorities. The CFO works with finance sections, DCM divisions, and department stakeholders on all administrative policies and procedures.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
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 Measure - Description

Output: 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 the fiscal year.
1=achieved; 0=not achieved.

Outcome: County maintains 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.

Legal/Contractual Obligation

ORS 208, 288,294,295, 310 and many other Oregon Revised Statutes, Multnomah 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	2012	2012	2013	2013
Personnel	\$355,506	\$62,155	\$351,312	\$39,510
Contracts	\$101,542	\$0	\$165,690	\$0
Materials & Supplies	\$0	\$0	\$15,695	\$0
Internal Services	\$826,914	\$0	\$714,725	\$102,486
Total GF/non-GF:	\$1,283,962	\$62,155	\$1,247,422	\$141,996
Program Total:	\$1,346,117		\$1,389,418	
Program FTE	2.50	0.40	2.70	0.20
Program Revenues				
Fees, Permits & Charges	\$0	\$0	\$0	\$141,996
Total Revenue:	\$0	\$0	\$0	\$141,996

Explanation of Revenues

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

Significant Program Changes

Last year this program was: #72007, FRM - Chief Financial Officer

Internal Services budgets for Finance & Risk Management division was consolidated in this program offer.

Lead Agency: County Management

Program Contact: Cara Fitzpatrick

Program Offer Type: Administration

Related Programs:

Program Characteristics:

Executive Summary

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, Federal cost allocation plan, contract fiscal compliance over grants as well as general accounting support and assistance countywide.

Program Description

The 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 Officer's Association (GFOA) award annually for excellence in financial reporting. This award indicates management has prepared financials meeting the reporting standards and requirements noted by GFOA. Approximately 3% of government entities in the US receive this award annually.

The program's fiscal compliance (FC) unit performs 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. GL also prepares the County's cost allocation plans 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 GL. Climate Action Plan (18-8) - electronic financial statement reporting for the CAFR on the MINT and internet supports Countywide initiatives for paper/waste reduction.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	# of properly stated balance sheet accounts per review of external auditors	298	295	298	298
Outcome	% of properly stated balance sheet accounts per review of external auditors	100.0%	100.0%	100.0%	100.0%
Outcome	% of total pass-through dollars actively monitored by Fiscal Compliance	52.0%	70.0%	58.0%	65.0%
Outcome	% of external auditor recommendations successfully implemented in a fiscal year	86.0%	75.0%	80.0%	80.0%

Performance Measure - Description

Output: In the County's external financial audit, the auditors will analyze and audit our general ledger accounts. Fewer general ledger accounts identified with misstatements will indicate a high degree of accuracy in the financial statements.

Outcome: In the annual external audit, the auditors review and analyze the general ledger. A higher % of accurately stated accounts indicates fewer misstatements in the CAFR.

Outcome: FC 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 percentage monitored indicates greater coverage which results in a decrease in County financial risk as it relates to HS providers.

Outcome: In the County's external financial audit, the auditors provide recommendations to management on noted areas of improvement. A high percent of auditor recommendations successfully addressed indicates a greater degree of internal control and management review over the County's financial data.

Legal/Contractual Obligation

Oregon Revised Statutes(ORS), Ch. 297~Audits of Public Funds and Financial Records requires governments to have an external audit and submitted to the Secretary of State - Audits Division. The Office of Management and Budget (OMB)Circular A-133 (Audits of States, Local Governments & Non-Profit Organizations) requires entities expending Federal funds over \$500,000 in a fiscal year to have a single audit of Federal awards. Also per A-133, Federal funds that are passed on to other organizations (such as non-profits) must perform subrecipient monitoring on those contracts funded with passthrough dollars. OMB A-87 (Cost Principles for State, Local & Indian Tribal Governments) 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
	2012	2012	2013	2013
Program Expenses				
Personnel	\$943,763	\$0	\$951,447	\$0
Contracts	\$1,100	\$0	\$1,100	\$0
Materials & Supplies	\$24,922	\$0	\$22,800	\$0
Total GF/non-GF:	\$969,785	\$0	\$975,347	\$0
Program Total:	\$969,785		\$975,347	
Program FTE	9.78	0.00	9.80	0.00
Program Revenues				
Intergovernmental	\$15,542	\$0	\$15,000	\$0
Total Revenue:	\$15,542	\$0	\$15,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenue is received from Service Districts (Dunthorpe-Riverdale and Mid County Street Lighting) as reimbursement for accounting services provided to each Service District.

Significant Program Changes

Last year this program was: #72009, FRM - General Ledger

Lead Agency: County Management

Program Contact: Brian Smith

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics: Climate Action Plan

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 human services, construction, materials, and 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 Description

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

Key efforts include: (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 practices; (5) provide on-going guidance, support, training, and consulting 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, and (9) develop and implement sustainable purchasing policies, procedures and training.

CAP: 18-9 All Purchasing staff share in the education, training, and support of County staff to promote and support sustainable purchasing practices.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Percent of contracts awarded to MWESB and QRF businesses	34.0%	35.0%	35.0%	35.0%
Outcome	Minimize the number of sustained protests on formal procurements	0	0	0	0
Output	Number of formal RFP and Bid solicitations issued	60	50	70	50
Output	Number of contracts processed	944	1,100	628	900

Performance Measure - Description

These are the same performance measures as in FY 2011. Purchasing manages formal Request For Proposal (RFP) and bid solicitations (i.e. >\$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 measure of the number of formal RFP and bid solicitations is a good indicator of the volume of formal procurements we conduct across all county departments.

Likewise, the number of contracts processed is a good indicator of the volume of contracts we review, process and store for county departments. We've seen a reduction in the number of contracts and amendments due to a push by the Departments towards multi-year contracts.

Legal/Contractual Obligation

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	2012	2012	2013	2013
Personnel	\$1,752,540	\$0	\$1,773,469	\$0
Contracts	\$49,000	\$0	\$49,000	\$0
Materials & Supplies	\$78,910	\$0	\$78,910	\$0
Total GF/non-GF:	\$1,880,450	\$0	\$1,901,379	\$0
Program Total:	\$1,880,450		\$1,901,379	
Program FTE	18.50	0.00	18.00	0.00
Program Revenues				
Fees, Permits & Charges	\$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.

Significant Program Changes

Last year this program was: #72010A, FRM - Purchasing

With completion of the Contract System Redesign (CSR) project in FY 2012, this program offer reflects the elimination of the Project Manager position at project close out and a savings of \$60,384.

Lead Agency: County Management

Program Contact: Helen Barkley

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

The Property & Liability Risk Program (P&LRP) manages the County's property and liability programs in accordance with all legal requirements and County policies/procedures. It focuses on County-wide risk exposures, liability/ subrogation claims, insurance, loss control/prevention, and risk management. Our goal is to annually determine the County's "Cost of Risk", benchmark against other entities and continually improve our program by implementing best practices.

Program Description

The Property & Liability Risk Program (P&LRP) purchases property insurance, County vehicle/fleet coverage, marine coverage, Crime, excess liability, excess medical malpractice coverage, bonds, and other specialized insurance coverage for the County. The P&LRP recommends the types/limits of insurance for contracts, recommends the purchase of specialized insurance, and develops County-wide policies/procedures. The P&LRP designs and implements risk management strategies for the prevention of risk exposure and property and liability losses County-wide. This program adjusts property loss claims, and liability claims with a contracted adjuster and 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 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 rates are based on their past losses.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of policies for liability ins.,bond,crime coverages purchased/renewed	16	16	16	16
Outcome	Annual premium rate for liability ins/bond-cents per \$1,000 in budget	2	2	2	2
Output	Annual number of property insurance policies	7	7	8	8
Outcome	Annual premium rate for property ins. coverage-cents per \$100 in property value	8	8	8	8

Performance Measure - Description

Output: Appropriate types of insurance coverage indicates strong safeguarding of the County's assets.

Outcome: This year's average premium rate per \$1,000 in budget for self-insured Oregon public entities is 6 cents. The County's rate is 2 cents, indicating that the cost of the Liability Risk Program again this year is well below the average premium rate for self-insured Oregon public entities.

Output: Number of property policies, 7, including primary, Justice Center, Boiler & Machinery, Vehicle, Marine, Terrorism, Flood & Earthquake coverage.

Outcome: The average premium rate per \$100 in property value for Oregon public entities this year is 9 cents. The County's rate is 8 cents, indicating that we again this year have kept our property permium costs lower than other Oregon public entities.

Legal/Contractual Obligation

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 liability in accordance with the provisions of the Oregon Tort Claims Act, ORS 30.270 and purchases Excess 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 OSHA requirements to promote employee safety, including driver's license validation 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	2012	2012	2013	2013
Personnel	\$0	\$123,518	\$0	\$161,862
Contracts	\$0	\$301,948	\$0	\$271,200
Materials & Supplies	\$0	\$3,046,660	\$0	\$5,250,071
Internal Services	\$0	\$35,932	\$0	\$0
Total GF/non-GF:	\$0	\$3,508,058	\$0	\$5,683,133
Program Total:	\$3,508,058		\$5,683,133	
Program FTE	0.00	1.23	0.00	1.00
Program Revenues				
Fees, Permits & Charges	\$0	\$3,545,100	\$0	\$5,663,133
Other / Miscellaneous	\$0	\$6,000	\$0	\$20,000
Total Revenue:	\$0	\$3,551,100	\$0	\$5,683,133

Explanation of Revenues

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

Significant Program Changes

Last year this program was: #72015, FRM - Liability Risk Mgmt

Last year this program was 72015, FRM Liability Risk Mgmt. and 72018, FRM Property Risk Mgmt. The elimination of the Risk Manager position has affected some of the services that the P&LRP provides to internal and external customers. P&LRP staff have had to assume some of this position's managerial duties which has had an impact on service delivery and response times.

Part of a position, Deputy CFO (0.23 FTE), was removed from the P&LRP program and is included in the Chief Financial Officer program offer.

Lead Agency: County Management

Program Contact: Susie Cameron

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

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 Description

Central Payroll produces 24 payrolls per year for all Multnomah County employees and is responsible for:

- Withholding, reporting, and remitting employment taxes to Federal, State and Local taxing authorities.
- Reporting and remitting pension contributions to the Public Employees Retirement System.
- Administering the County's IRC §457 deferred compensation program.
- Ensuring that timekeeping and wage payments are done in compliance with Federal and State wage and hour laws, labor contracts, and County Administrative guidelines.
- Reconciling and remitting mandated deductions for creditor garnishments, child support, bankruptcies, tax levies, and union dues.
- Reconciling and producing 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 Govt Operations section, item 18-8 related to reduction of waste by providing electronic disbursements of wages to employee's financial institutions and providing paperless notification of their deposits. Currently 97% of employees participate in direct deposit of funds and of those, 91% receive the notification of deposit via email.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Average number of payments issued per period.	6,805	6,800	6,800	6,800
Outcome	Percent issued without errors.	99.0%	99.0%	99.0%	99.0%
Output	Percent of employees participating in Deferred Comp program.	48.0%	46.0%	46.0%	48.0%
Quality	Average deferred comp account balance.	50,000	51,000	51,000	51,000

Performance Measure - Description

Output: Number of payments per pay period exceeds number of employees due to many employees having multiple direct deposits.

Output: The percent of employees participating in the deferred comp plan will measure the effectiveness and quality of the educational opportunities offered. The national average for participation is 29%. The national average account balance is \$27,000.

The average account balance and participation rate are measures of the quality of the investment options and overall attractiveness of the plan as a voluntary employee benefit.

New for 2012 is the addition of a post-tax Roth option.

Legal/Contractual Obligation

Wage payments are mandated by Federal and State wage and hour laws and by 10 union contracts. Withholding and remitting employment taxes is mandated by the Internal Revenue Service. Pension contributions are mandated by union contracts and the Oregon Revised Statutes. Failure to comply to the above laws and regulations could 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	2012	2012	2013	2013
Personnel	\$701,092	\$0	\$730,595	\$0
Contracts	\$19,500	\$0	\$20,000	\$0
Materials & Supplies	\$26,571	\$0	\$26,405	\$0
Total GF/non-GF:	\$747,163	\$0	\$777,000	\$0
Program Total:	\$747,163		\$777,000	
Program FTE	7.56	0.00	7.50	0.00
Program Revenues				
Other / Miscellaneous	\$154,500	\$0	\$120,000	\$0
Total Revenue:	\$154,500	\$0	\$120,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition, external revenue for the Deferred Compensation program is 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 agreement is for \$120,000 first year (FY 2012) and CPI-U adjustment for years 2 through 5.

Significant Program Changes

Last year this program was: #72017, FRM - Payroll/Retirement Svcs

Lead Agency: County Management

Program Contact: Mark Campbell

Program Offer Type: Existing Operating

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 provides responsive and pro-active customer support, training, and advice to department staff who handle cash in the course of providing services to county residents.

Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient Lodgings Tax (TLT) and Business Income Tax (BIT) in accordance with Multnomah County Code, the County's fiduciary responsibilities, and revenue & taxation policies and procedures. Treasury is required to act as custodian of Trust funds for property liens under Oregon Revised Statutes for county residents.

Program Description

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 CFO 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 15% 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 Visitor's 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 5%, another 3% is dedicated to operating the Oregon Convention Center, and 2.5% is passed through to the Visitor's Development Fund.

Treasury maintains effective banking relationship to keep pace with technology and adapting it to the needs of county departments to provide better service to county residents.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Compliance w/ Investment Policy	1	1	1	1
Outcome	Tax Returns Filed - Motor Vehicle and Transient Lodging	97	95	95	95
Output	Ensure County's Cash Flow Needs are Met	1	1	1	1
Output	# of Business Accounts in County	60,150	63,000	61,750	63,000

Performance Measure - Description

Measurement Key: 1 = Goal Achieved, 0 = Not Achieved

The % of tax returns filed is a measure of compliance with applicable code requirements. Compliance has remained high despite the impacts of the recession.

The # of business accounts is used as a workload measure and serves as an indicator of economic activity within the county.

Legal/Contractual Obligation

Oregon Revised Statutes (primarily ORS 294.035), Multnomah County Code Chapter 11 (BIT) and Chapter 12 (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 2013.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$343,174	\$0	\$347,098	\$0
Contracts	\$1,129,000	\$0	\$1,082,298	\$0
Materials & Supplies	\$16,057	\$0	\$12,460	\$0
Total GF/non-GF:	\$1,488,231	\$0	\$1,441,856	\$0
Program Total:	\$1,488,231		\$1,441,856	
Program FTE	4.00	0.00	4.00	0.00
Program Revenues				
Fees, Permits & Charges	\$82,500	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$85,000	\$0
Total Revenue:	\$82,500	\$0	\$85,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenue is received through an agreement between the County and the Visitor's Development Fund Board. Under terms of the IGA that created the Visitor's Development Fund the County receives an administrative fee equal to .7% of MVRT and TLT revenues recorded in the fund.

Significant Program Changes

Last year this program was: #72023, FRM - Treasury and Tax Administration
A 0.50 FTE Fiscal Specialist 1 was transferred to Accounts Payable.

Lead Agency: County Management

Program Contact: Michelle Cross

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

The Workers' Compensation Section manages the work-related employee injury and illness process and assists employees in returning to their jobs after an injury or illness occurs.

The Safety and Health Section oversees the loss prevention efforts of Multnomah County. The section assists each department in meeting the loss prevention requirements for a workers' compensation self-insured employer and Oregon OSHA compliance.

Program Description

Provides workers' compensation benefits in accordance with state law. Multnomah County has been self-insured for this mandatory program since 1978. Claims are administered through a contract with a third-party administrator (TPA). 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's Employer-At-Injury reimbursement program.

The Safety and Health Section is aimed at reducing employee on-the-job injuries and employer liability due to injuries to non-employees. Safety and Health staff consult with County departments to assist them in providing a safe environment for both employees and the public. It helps identify and abate deficiencies related to occupational safety and health regulations. All loss prevention activity needed to maintain the workers' compensation self-insured status is managed by the Safety and Health staff.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of site safety visits designed to meet loss prevention requirements.	26	30	30	24
Outcome	County Experience Rating Modifier less than industry average	30.0%	30.0%	30.0%	30.0%
Quality	Meeting timeliness requirements for notices and payments as measured by OR-WCD.	90.0%	95.0%	95.0%	95.0%
Output	Number of safety and health training classes presented to County.	36	0	24	24

Performance Measure - Description

- 1) Perform site safety visits annually and assist Departments and Offices in abating identified deficiencies. Staff goal is to visit areas with a high-frequency of injuries on an annual basis and all worksites at least once every three years. Offer for FY12-13 is based upon Risk Management Division having lost two personnel.
- 2) A workers' compensation experience modifier below industry average demonstrates the County's ability to manage claims better than the insurance industry average, resulting in paying less for total premiums. Multnomah County pays 30% less in premiums than the industry average. Premiums are calculated based on total payroll.
- 3) Quarterly claims processing performance as reported by the State Workers' Compensation Division. Self-insured employers must be above 90% for timely claim filing, timely first payment of compensation, and compensability determinations. Maintaining this level or above demonstrates high quality of service.
- 4) Training and education helps employees prevent injuries and losses. Safety and Health staff provide regular County-wide training in defensive driving; handling potentially volatile situations; first aid/CPR/AED use; supervisor safety expectations; and hazard communication. The number of classes offered is based upon requests, identified areas of need, or OSHA programmatic requirements.

Legal/Contractual Obligation

Oregon Revised Statutes Section 656 and Oregon Administrative Rule 436, requires workers' compensation coverage be in force for subject employees; Multnomah County Code (MCC) 7.101(5) also defines the functions and uses of the Risk Management Fund. Self-insured employers certify under ORS 656.430 and must meet the qualification described in ORS 656.407.

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 worksite.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$0	\$618,849	\$0	\$682,276
Contracts	\$0	\$180,000	\$0	\$155,000
Materials & Supplies	\$0	\$2,248,241	\$0	\$3,524,284
Internal Services	\$0	\$93,077	\$0	\$0
Total GF/non-GF:	\$0	\$3,140,167	\$0	\$4,361,560
Program Total:	\$3,140,167		\$4,361,560	
Program FTE	0.00	5.50	0.00	6.00
Program Revenues				
Fees, Permits & Charges	\$0	\$3,140,167	\$0	\$4,211,560
Other / Miscellaneous	\$0	\$0	\$0	\$150,000
Total Revenue:	\$0	\$3,140,167	\$0	\$4,361,560

Explanation of Revenues

The Workers' Compensation and Safety and Health Sections receive their revenues through internal service reimbursements assessed using historical data. The rates vary by department, but, in general, the County rate is 1.07%. All liabilities associated with workers' compensation claims are fully funded in a reserve account. External revenue is received from the Workers' Compensation Division Employer-At-Injury Program and through recoveries from third parties.

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 Red Cross 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.

Significant Program Changes

Last year this program was: #72024, FRM - Worker's Compensation
Last year's program offer 72019 FRM Safety is incorporated in this offer.

The Workers' Compensation Program, through the RFP process, selected a new third party administrator (TPA) for claims processing. This change resulted in a reduction of Professional Services costs while still maintaining services levels through the TPA.

The elimination of the Risk Manager position has had an effect on the level of service provided internally. Workers' Compensation and Safety and Health staff have had to assume some of those positions managerial duties which impacts the delivery of service to internal clients and delays in some response times.

The OA, Sr. position in this program has been upgraded from .50 to 1.00 FTE.

Lead Agency: County Management

Program Contact: Mark Campbell

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

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 Description

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 Multnomah 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, Phillippi Property, and the Expo Center. Each of these sites offers a different recreational benefit for all citizens.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Payment Remitted in a Timely Manner	1	1	1	1
Outcome		0	0	0	0

Performance Measure - Description

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 Multnomah County parks to METRO.

Measurement Key: 1 - Yes; 0 - No

Legal/Contractual Obligation

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	2012	2012	2013	2013
Contracts	\$0	\$102,500	\$0	\$100,000
Internal Services	\$0	\$2,500	\$0	\$2,080
Total GF/non-GF:	\$0	\$105,000	\$0	\$102,080
Program Total:	\$105,000		\$102,080	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Taxes	\$0	\$105,000	\$0	\$102,080
Total Revenue:	\$0	\$105,000	\$0	\$102,080

Explanation of Revenues

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

Significant Program Changes

Last year this program was: #72028, FRM - Recreation Fund Payment to Metro

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Administration

Related Programs:

Program Characteristics: Climate Action Plan

Executive Summary

Central Human Resources (HR) Administration provides strategic leadership and partnership to department HR units to guide consistent, efficient and cost effective HR processes and 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, Privacy Officer Program and the Unemployment Insurance Program.

Program Description

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 implement plans and 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 service program integration and performance measurement and reporting; 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. Effective July 2010, the County transitioned to an Online Only paperless job application process. This countywide process contributes to the Climate Action Plan, Local Govt Operations section, item 18-8 related to reduction of waste.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of countywide job applications in the Neogov applicant tracking system.	22,624	21,000	22,900	23,000
Outcome	Countywide employee turnover rate.	10.0%	10.0%	10.0%	10.0%

Performance Measure - Description

These measures are among several used to provide performance information for decision-making. Due to previous budget reductions, HR reporting capacity is limited.

Legal/Contractual Obligation

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. Ten 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	2012	2012	2013	2013
Personnel	\$419,057	\$0	\$430,851	\$0
Contracts	\$79,005	\$0	\$79,005	\$0
Materials & Supplies	\$33,240	\$0	\$33,240	\$0
Internal Services	\$90,145	\$0	\$81,934	\$0
Total GF/non-GF:	\$621,447	\$0	\$625,030	\$0
Program Total:	\$621,447		\$625,030	
Program FTE	2.83	0.00	2.83	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This offer is supported by County General Fund.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72056, Central Human Resources - Administration

Effective December 2011 the administrative oversight of the Employee Benefits and Wellness Program transferred to Central HR Division from DCM Finance and Risk Management Division and 0.17 FTE was transferred to PO 72020 Central HR Employee Benefits.

To address span of control issues, 1.0 FTE OA2 is moved from Central HR Administration to Labor Relations offer #72018.

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

Central Human Resources (HR) Services, comprised of the Classification and Compensation and the Talent Development units, provides critical infrastructure systems and tools to attract, train, and retain a diverse workforce at all levels of the organization. Classification & Compensation provides pay and classification structures necessary for the County to offer competitive pay and career paths. Talent Development provides countywide training for all employees and leads organizational development activities.

Program Description

Central HR Services implements strategies to address key components of the Countywide Human Resources Strategic Plan in order 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. Even in the current economic environment, a shrinking qualified workforce combined with future retirements requires a strategic focus on the county's ability to recruit and retain a highly-skilled workforce. 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 Classification and Compensation team identifies and analyzes job duties and qualifications that define the scope and complexity of work performed as documented in position descriptions. The unit 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 including: employee, management and supervisory development (including the Multnomah Leadership Academy); diversity awareness and skills building; and technology training and policy or process-focused learning opportunities.

The Countywide Training Needs Survey informs training offerings. Talent Development develops training options by using the survey findings, as well as core competencies and job skills aligned with the employee performance management system to develop training options. This comprehensive system is essential to build and monitor individual employee accountability and support the achievement of organizational program goals.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	# of positions reviewed as a result of class/comp studies.	294	430	288	350
Outcome	Percent of total positions reclassified, revised, updated.	12.9%	15.0%	10.0%	13.0%
Output	# of positions reviewed as a result of individual requests.	250	225	140	250
Output	Number of Countywide training class attendees.	5,410	4,000	4,500	4,500

Performance Measure - Description

The number of FY 2012 countywide training classes estimate includes Google g-mail transition classes. The percentage of all positions re-classed, revised, or updated as a result of classification or compensation review indicates County positions better aligned to current competitive job market factors, such as technology changes, regulatory requirements, and the inability to fill vacancies and/or impact on essential public services.

Legal/Contractual Obligation

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. Ten 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	2012	2012	2013	2013
Personnel	\$1,091,391	\$0	\$1,180,684	\$0
Contracts	\$164,000	\$0	\$136,803	\$0
Materials & Supplies	\$30,314	\$0	\$30,314	\$0
Internal Services	\$286,566	\$0	\$321,920	\$0
Total GF/non-GF:	\$1,572,271	\$0	\$1,669,721	\$0
Program Total:	\$1,572,271		\$1,669,721	
Program FTE	9.00	0.00	9.50	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported exclusively by General Fund revenues.

Significant Program Changes

Last year this program was: #72057, Central Human Resources - Central HR Services

To address span of control issues the Classification and Compensation HR Manager 2 is downgraded to an HR Manager 1.

Addition of 0.50 FTE HR Analyst Sr. within department constraint to provide Outplacement Services to employees impacted by layoff to enhance employee access, increase resources and better manage costs. Outplacement Services include education and skill building for job search, resume writing, interviewing, professional networking and related resources.

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

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 10 labor contracts, representing 85% of the County workforce.

Program Description

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 the last round of negotiations in achieving 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 Team along with tools such as negotiated memoranda 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 develop personnel rules and administer 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

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Labor disputes.	169	200	120	180
Outcome	Percentage of labor disputes settled collaboratively.	85.0%	85.0%	90.0%	90.0%

Performance Measure - Description

Disputes include formal and informal disagreements about the interpretation or application of labor contracts, Personnel Rules, practices or policies. The resolution of labor disputes collaboratively means all involved parties have agreed to the resolution without going to arbitration. The alternative is an external arbitrator imposing a decision binding on all parties.

Legal/Contractual Obligation

Ten 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	2012	2012	2013	2013
Personnel	\$856,533	\$38,493	\$867,246	\$40,868
Contracts	\$20,000	\$0	\$22,531	\$0
Materials & Supplies	\$14,124	\$0	\$14,872	\$0
Internal Services	\$130,094	\$0	\$187,755	\$0
Total GF/non-GF:	\$1,020,751	\$38,493	\$1,092,404	\$40,868
Program Total:	\$1,059,244		\$1,133,272	
Program FTE	5.60	0.25	6.60	0.25
Program Revenues				
Fees, Permits & Charges	\$0	\$38,493	\$0	\$40,868
Total Revenue:	\$0	\$38,493	\$0	\$40,868

Explanation of Revenues

This offer is supported primarily by County General Fund with 0.25 FTE Labor Relations Manager personnel costs charged to Risk Fund.

Significant Program Changes

Last year this program was: #72058, Central Human Resources - Labor Relations

To address span of control issues, 1.00 FTE OA2 is moved from Central HR Administration to Labor Relations.

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

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 Description

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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of employee claims.	631	500	550	590
Outcome	Percentage of claim appeals found in the County's favor.	69.0%	80.0%	80.0%	65.0%
Output	Number of appeals.	16	10	10	13

Performance Measure - Description

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

Legal/Contractual Obligation

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	2012	2012	2013	2013
Personnel	\$0	\$29,679	\$0	\$25,672
Materials & Supplies	\$0	\$1,745,059	\$0	\$1,826,429
Internal Services	\$0	\$3,494	\$0	\$4,221
Total GF/non-GF:	\$0	\$1,778,232	\$0	\$1,856,322
Program Total:	\$1,778,232		\$1,856,322	
Program FTE	0.00	0.15	0.00	0.15
Program Revenues				
Fees, Permits & Charges	\$0	\$1,778,232	\$0	\$1,856,322
Total Revenue:	\$0	\$1,778,232	\$0	\$1,856,322

Explanation of Revenues

Unemployment claims are funded by assessing a rate based on 0.6% of monthly payroll for each department.

Significant Program Changes

Last year this program was: #72059, Central Human Resources - Unemployment Insurance

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Existing Operating

Related Programs:

Program Characteristics:

Executive Summary

The Employee Benefits and Wellness Program provides comprehensive health plan coverage, life insurance options and disability benefits for over 10,000 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 proper nutrition, weight control, fitness and stress management.

Program Description

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 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	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Medical plan annual member count	11,419	11,500	11,500	11,500
Outcome	Enrollment in Wellness sponsored activity	20,033	19,000	20,000	21,000
Efficiency	County's monthly per employee benefit cost - rate of increase	9.0%	5.0%	4.4%	4.4%

Performance Measure - Description

Output: Reports total number of members enrolled in health plan coverage at some point during the plan year. This includes employees, retirees, COBRA participants and dependents from all three. The FY year member count reflects the prior year experience.

Outcome: Reports number of individual visits to County Wellness Fitness Center sites, plus participation in specific classes or other offered programs (for example Wellness mini-grants, breast pump loan, weight loss subsidy).

Efficiency: Actual dollar costs per FTE FY 2010 rate \$942, FY 2011 \$1,080, FY 2012 \$1,128 . Departmental contribution increased in FY 2012 to build health plan reserves to acceptable level. New federal benefit requirements will likely cause cost increases over the next few implementation years. Four-year national average increase has been 6.23%.

Legal/Contractual Obligation

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 Equal Employment Opportunity laws.

Labor contracts require transit pass be provided by employer. OAR Chapter 340, Div 12 requires employers to make a good faith effort to provide incentives for employees to potentially reduce commute trips to worksites by 10% within 3 years. 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	2012	2012	2013	2013
Personnel	\$35,217	\$1,190,856	\$0	\$1,220,538
Contracts	\$0	\$1,112,306	\$0	\$1,253,000
Materials & Supplies	\$0	\$79,332,263	\$0	\$79,566,946
Internal Services	\$0	\$254,037	\$0	\$310,319
Total GF/non-GF:	\$35,217	\$81,889,462	\$0	\$82,350,803
Program Total:	\$81,924,679		\$82,350,803	
Program FTE	0.00	10.17	0.00	11.17
Program Revenues				
Fees, Permits & Charges	\$0	\$74,732,394	\$0	\$73,908,442
Other / Miscellaneous	\$0	\$7,176,181	\$0	\$8,442,361
Total Revenue:	\$0	\$81,908,575	\$0	\$82,350,803

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage, benefit administration charge (0.90% of gross payroll), employee payroll deductions (both pre and post tax) for benefit plan participation, premium payments from retirees and COBRA participants, operational refunds/rebates/performance guarantee penalties from vendors, tax credits due to Federal and State subsidies, revenues from parking garage fees (applied to Wellness program only), fees paid by Wellness program participants. Revenues are collected under 705210 but pay for expenses recorded under 705200, 705211, 705212, 705213, 705216, 705217, 705218, 705230, 705240, 705245.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72012, FRM - Employee Benefits

This offer incorporates FY 2012 offers #72012 Employee Benefits, #72013 Employee Wellness and #72006 Bus Pass Program.

FY 2012 Budget reflects addition of 1.00 FTE HR Analyst 1 effective November 2011 resulting in a current service level request of 11.17 FTE for FY 2013.

Effective December 2011 the Administrative oversight of the Employee Benefits and Wellness Program transferred to Central HR Division from the Finance and Risk Management Division.

Lead Agency: County Management

Program Contact: Travis Graves

Program Offer Type: Innovative/New Program

Related Programs:

Program Characteristics:

Executive Summary

The U.S. Department of Health and Human Services issued the Privacy Rule to implement the requirements of the Health Insurance Portability and Accountability Act (HIPAA). The Privacy Rule prescribes specific standards for organizations to manage, use and disclose individuals' protected health information.

This program offer funds a new Privacy Officer program in Central Human Resources to formalize authority and accountability for countywide HIPAA and Privacy Rule compliance, as well as other related State and Federal privacy rules and regulations. The Privacy Officer works directly with county departments and business areas, and collaborates with the county IT Security Manager, to ensure that county operations and services safeguard the privacy of employee and client protected health information.

Program Description

A major goal of the Privacy Rule is to assure that individuals' health information is properly protected while allowing the flow of health information needed to provide and coordinate client health care and employee health benefits. The Office of Civil Rights vigorously enforces the HIPAA Privacy and Security Rules and can impose civil monetary penalties for violations.

The Privacy Office will provide leadership and oversight for:

- Policies and procedures: planning, development, implementation and alignment across the county;
- Compliance: Information and data safeguards, internal performance audits, violation investigation and mitigation, complaint tracking and reporting;
- Workforce Training: new employee orientation, initial, refresher, follow-up; documentation and tracking;
- Communication and Regulatory Reporting: education and awareness, respond to general public inquiry, periodic and ad hoc reporting to regulatory agencies;
- Consultation and guidance: evaluate internal policies and procedures, provide regulatory analysis on new/updated laws/rules, advisory and best practice support;
- Coordinate with department and business areas privacy liaisons: oversee consistent and efficient implementation and monitoring, lead countywide liaison group to address compliance issues;
- Coordinate with county IT Security Manager: coordinate overlapping issues/concerns, collaborate on countywide Privacy Assessment;
- Records requirements: oversee documentation and records retention requirements, maintain system to track and account for authorized disclosures.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Completed countywide Privacy Assessment.	0	0	0	1
Outcome	Percentage of new employees trained on HIPAA standards within 60 days of hire.	0.0%	0.0%	0.0%	100.0%

Performance Measure - Description

An updated countywide Privacy/Security Assessment identifies organizational strengths and areas of improvement for internal action planning and prioritization.

Effective HIPAA staff training is a key component to Privacy Rule compliance and the County's ability to mitigate Privacy Rule violations.

Legal/Contractual Obligation

Health Insurance Portability and Accountability Act of 1996 U.S. Department of Health and Human Services Standards for Privacy of Individually Identifiable Health Information (Privacy Rule).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$0	\$0	\$0	\$150,231
Contracts	\$0	\$0	\$0	\$30,000
Materials & Supplies	\$0	\$0	\$0	\$17,842
Internal Services	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$0	\$0	\$0	\$198,073
Program Total:	\$0		\$198,073	
Program FTE	0.00	0.00	0.00	1.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

Revenue for the Privacy Officer program offer funded by the Risk Fund.

Significant Program Changes

Last year this program was:
New offer for FY 2013.

Lead Agency: County Management

Program Contact: Randy Walruff

Program Offer Type: Administration

Related Programs: 72024, 72025A, 72026, 72027, 72028, 72029, 72030, 72031, 72032, 72033, 72034, 72035, 72037, 72038

Program Characteristics:

Executive Summary

The Division of Assessment Recording & Taxation (DART) Administration Program performs the Assessor and Tax Collector functions required by statute and manages all Property Tax Collection and Property Tax Assessment functions as well as certain County Clerk functions (Recording, Marriage Licenses, Domestic Partnerships, and Board of Property Tax Appeals); monitors all processes for statutory compliance, certifying the property tax roll for collection, maintaining values on over 340,000 property tax accounts and collection and distribution of over \$1.2 billion in property taxes; provides leadership and strategic direction; plans, manages, directs, and coordinates the activities of the division; provides fiscal and operational oversight; employee development and performance management, tactical/resource planning, program measurement and evaluation and process/technology improvements.

Program Description

DART Administration program performs the duties of the County Assessor including certifying the property tax roll for collection, maintaining Real Market Value on over 340,000 real and personal property accounts, and capturing/calculating Measure 50 "exception value" defined as new construction, renovation or remodeling which increases total Assessed Value of taxing districts. It also performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.2 billion in property taxes.

DART Administration plans, manages, directs, and coordinates the activities of the division; is responsible for strategic direction, policy development, financial planning, employee development and performance management, tactical/resource planning, program measurements and evaluation, work plans, and process/technology improvements, including the new Assessment and Taxation System. Administration monitors statutory compliance, oversees over 500,000 customer service interactions, provides internal and external communications, prepares and submits the annual County Assessment Function Funding Account (CAFFA) Grant Document and Annual Appraisal Work Plan to the Oregon Department of Revenue. Administration 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.

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 CAP 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	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Total Number of Property Tax Accounts Administered	339,698	341,000	341,000	341,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100.0%	100.0%	100.0%	100.0%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	4.3%	5.0%	4.5%	5.0%
Efficiency	Cost of Collection per Account (in Dollars)	3	3	3	3

Performance Measure - Description

The percent of required compliance reports received and accepted by the Department of Revenue (Grant document, Appraisal Plan, Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 5% of total DART operating program expenditures. FY 2010 Actual was 6%. FY 2011 Actual was 4.3%. In FY 2012 estimated is 4.5%. In FY 2013 estimate is 5%. The cost of collection per account will fluctuate depending on costs. FY 2010 actual cost/account = \$3.52; FY 2011 = \$3.69; est FY 2012 = \$3.52, FY 2013 est. = \$3.60.

Legal/Contractual Obligation

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 Account" (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	2012	2012	2013	2013
Personnel	\$611,377	\$0	\$669,323	\$0
Contracts	\$22,000	\$0	\$2,000	\$0
Materials & Supplies	\$683,401	\$0	\$141,508	\$0
Internal Services	\$113,216	\$0	\$122,486	\$0
Total GF/non-GF:	\$1,429,994	\$0	\$935,317	\$0
Program Total:	\$1,429,994		\$935,317	
Program FTE	5.00	0.00	6.00	0.00
Program Revenues				
Fees, Permits & Charges	\$90,000	\$0	\$80,000	\$0
Intergovernmental	\$216,960	\$0	\$221,299	\$0
Total Revenue:	\$306,960	\$0	\$301,299	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with an allocation of \$221,299 to DART Administration Program. Program General Fund revenue of \$80,000 is from document recording fees allocated to County Assessment and Taxation Programs (5% of the \$10 per document Recording Fee for the maintenance of county property tax systems.) Document Recording fees may vary annually based upon economic factors affecting the real estate market and the number of documents being recorded. The annual estimated fee revenue is based upon historical trends. The remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72036A, Div Of Assessment, Recording & Taxation Administration

Also includes last year program offer 72036B, OTO Customer Service Consolidation. Due to a division reorganization, shift of 1.00 FTE from Program #72025 County Clerk to Admin Offer #72023 - Position moved to Administration for flexibility for succession planning and pending retirements. Position reclassified to Sr Data Analyst for a legislation/litigation coordinator.

Lead Agency: County Management

Program Contact: Gary Bartholomew

Program Offer Type: Existing Operating

Related Programs: 72023, 72025A, 72026, 72027, 72028, 72035, 72037

Program Characteristics:

Executive Summary

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

Program Description

The Customer Service program responds to approximately 90,000 telephone inquiries and 30,000 walk-in customers annually (which includes approximately 18,000 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. The Customer Service office, Recording office and Public Research Room are being integrated in 2012 in order to improve efficiency and quality of service delivery. Additional improvements are expected from technology updates including a new assessment and taxation system, an electronic customer cueing system and an online chat tool.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of counter transactions	31,296	25,000	30,000	30,000
Outcome	Average number of transactions per cashier	3,477	3,200	3,200	3,200
Output	Number of phone calls received and answered	89,284	90,000	90,000	90,000
Outcome	Average number of phone calls per operator	7,511	6,000	6,500	6,500

Performance Measure - Description

"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.

Legal/Contractual Obligation

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 Account" (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	2012	2012	2013	2013
Personnel	\$701,062	\$0	\$722,989	\$0
Materials & Supplies	\$14,733	\$0	\$11,685	\$0
Internal Services	\$252,369	\$0	\$261,076	\$0
Total GF/non-GF:	\$968,164	\$0	\$995,750	\$0
Program Total:	\$968,164		\$995,750	
Program FTE	8.20	0.00	9.30	0.00
Program Revenues				
Intergovernmental	\$231,102	\$0	\$235,724	\$0
Total Revenue:	\$231,102	\$0	\$235,724	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$235,724 allocated to the DART Customer Service Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72037, DART Customer Service

Continued division reorganization resulted in transfer of 1.00 FTE A&T Technician 2 from Program #72030 Special Programs to the Customer Service Program #72024 for FY 2013. Additional 0.10 FTE Finance Manager allocated to the Program for FY 2013.

Lead Agency: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating
Related Programs: 72023, 72024, 72026, 72028, 72031, 72032, 72033, 72034, 72035, 72037
Program Characteristics:

Executive 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 value. The Board makes decisions to reduce property values or waive personal property late filing fees based on evidence provided by the taxpayer.

Program Description

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 2011, 158,537 documents were recorded, 6,201 Marriage Licenses were processed, 325 Domestic Partnership Registrations were issued and 3,187 Passport Applications were accepted. Last year 1,917 BoPTA appeals were processed. All areas within the County Clerk Functions program provide direct customer service by responding to telephone inquiries and walk-in customers. The Recording office assists approximately 15,000 customers at the counter annually and responds to an estimated 15,000 phone inquiries. The Marriage Licenses and Domestic Partnership section assists approximately 18,000 customers at the counter annually and responds to a high volume of calls that are reported within the Customer Service total of approximately 90,000 annually.

This program also maintains a Public Research Room for customer use. Electronic recording functionality is being installed in 2012 which will improve efficiency and customer service. The Recording Office, Customer Service Office and Public Research Room are being integrated in 2012 in order to improve efficiency and quality of service delivery. Additional improvements are expected from technology updates including an electronic customer queuing system and an online chat tool.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Marriage Licenses Issued	6,201	6,300	6,300	6,300
Outcome	Number of Accurately Processed Licenses	6,115	6,240	6,250	6,250
Output	Number of Documents Recorded	158,537	168,000	155,000	170,000
Outcome	Average Number of Business Days to Return Original Recorded Documents	4	5	5	5

Performance Measure - Description

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.

Legal/Contractual Obligation

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. Multnomah County Ordinance 948 authorizes couples to voluntarily 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.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$897,315	\$0	\$925,408	\$0
Contracts	\$162,600	\$0	\$81,262	\$0
Materials & Supplies	\$111,910	\$0	\$92,515	\$0
Internal Services	\$323,960	\$0	\$310,977	\$0
Capital Outlay	\$8,000	\$0	\$8,000	\$0
Total GF/non-GF:	\$1,503,785	\$0	\$1,418,162	\$0
Program Total:	\$1,503,785		\$1,418,162	
Program FTE	14.10	0.00	12.00	0.00
Program Revenues				
Fees, Permits & Charges	\$5,316,425	\$0	\$4,817,000	\$0
Intergovernmental	\$32,768	\$0	\$33,424	\$0
Other / Miscellaneous	\$0	\$0	\$0	\$0
Total Revenue:	\$5,349,193	\$0	\$4,850,424	\$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, and \$10 to Court Conciliation Services. Fees are charged for certified copies of licenses. The General Fund portion of marriage license/DP & copy fees is estimated at \$247,000.

The County collects a \$25.00 fee for accepting every Passport, with an estimated number of 3,200 passports for FY 2013 or \$80,000 GF revenue. Fees are collected for the recording of documents, for the Corner Preservation Fund, County Clerk Fund for records storage/retrieval systems, and Oregon Land Information System Fund (OLIS). A portion of recording fees is transferred to the County Assessment Function Funding Account at the Oregon Department of Revenue for the benefit of Assessment and Taxation functions. Remaining Recording Fees of \$4,320,000 and Document Copy Fees of \$50,000 are retained by the County General Fund as Recording Program revenues. Fees dedicated for storage and retrieval systems (County Clerk Fund - restricted under GASB #54) are estimated at \$120,000 new revenue for FY 2013. BoPTA is supported by participation in the Oregon Dept of Revenue County Assessment Function Funding Account (CAFFA) Grant, providing reimbursement of approx. 25% of BoPTA program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$33,424 allocated to BoPTA, with remaining support for BoPTA from the General Fund.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72038, DART County Clerk Functions

Continued division reorganization, and a consolidation of direct services into one service location, resulted in transfer of 2.00 FTE from this Program #72025; 1.00 FTE transferred to Administration Program #72023 and 1.00 FTE transferred to Special Programs #72030. Additionally, reduced management allocation by 0.10 FTE. Net 2.10 FTE reduction.

Lead Agency: County Management **Program Contact:** Gary Bartholomew

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72026, 72028, 72031, 72032, 72033, 72034, 72035, 72037

Program Characteristics:

Executive 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).

A portion of fees on recorded documents is dedicated to Records Storage and Retrieval Systems for the County Clerks. Under GASB #54, these funds are restricted and per Oregon Revised Statute 205.320(18) the funds are to be used for acquiring storage and retrieval systems, and maintaining and restoring records as authorized by the County Clerk.

This Scaled Offer represents a carryover of unspent restricted revenues for the County Clerk that reside within the General Fund, and which are to be used during FY13 for services to convert historical recorded documents and other county clerk records to digital format.

Program Description

This Program will achieve the digitization of a large portion of the County Clerk historical records that are currently in microfiche and microfilm format. These records are available to the public in DART's on site public research room. The digitization of the historical records will improve access to a large portion of public records, providing for more efficient service delivery methods. In addition, by converting records to digital/electronic format, the County is positioned to no longer rely upon antiquated microfilm and microfiche equipment, and provide for optimal space utilization.

This program aligns the organization to relocate a large portion of the public records currently in the Public Research Room into DART's newly consolidated Customer Service Office, by providing public records in electronic format accessible via web-based portals. The comprehensive approach provides improved service delivery for access to public records.

This scaled program offer utilizes unspent restricted revenues for the County Clerk that reside within the General Fund, for services to convert historical recorded documents and other county clerk records to digital format.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output		0	0	0	0
Outcome		0	0	0	0

Performance Measure - Description

Legal/Contractual Obligation

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. ORS 205.320(18) requires that a portion of document recording fees be dedicated to the 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	2012	2012	2013	2013
Contracts	\$0	\$0	\$456,636	\$0
Total GF/non-GF:	\$0	\$0	\$456,636	\$0
Program Total:	\$0		\$456,636	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Other / Miscellaneous	\$0	\$0	\$456,636	\$0
Total Revenue:	\$0	\$0	\$456,636	\$0

Explanation of Revenues

The carryover revenue in the amount of \$456,636 in this program offer represents unspent "restricted revenues" (a portion of recording fees) for the County Clerk that reside within the General Fund. Under GASB #54, these funds are restricted pursuant to Oregon Revised Statute 205.320(18).

Significant Program Changes

Last year this program was:

Lead Agency: County Management

Program Contact: Gary Bartholomew

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72025A, 72028, 72030, 72032, 72033, 72034, 72035, 72037

Program Characteristics:

Executive Summary

The Ownership Program, within the Division of Assessment, Recording and Taxation (DART), 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 a public counter.

Program Description

The Ownership Program 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 in 2012 is expected to further increase efficiencies.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Ownership Changes Processed	25,000	25,000	25,000	25,000
Outcome	Average Number of Days to Complete Ownership Changes	2	2	2	2

Performance Measure - Description

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.

Legal/Contractual Obligation

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 Account" (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	2012	2012	2013	2013
Personnel	\$313,803	\$0	\$318,267	\$0
Materials & Supplies	\$3,228	\$0	\$2,583	\$0
Internal Services	\$81,660	\$0	\$79,029	\$0
Total GF/non-GF:	\$398,691	\$0	\$399,879	\$0
Program Total:	\$398,691		\$399,879	
Program FTE	4.00	0.00	4.20	0.00
Program Revenues				
Intergovernmental	\$92,786	\$0	\$94,641	\$0
Total Revenue:	\$92,786	\$0	\$94,641	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268 Million, with \$94,641 allocated to the Ownership Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72039, DART Ownership

Due to reorganization, allocated 0.20 FTE Operations Supervisor to this program for FY 2013.

Lead Agency: County Management

Program Contact: Gary Bartholomew

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72030, 72031, 72035, 72037, 72038

Program Characteristics:

Executive Summary

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 Multnomah 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 Description

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. 370,000 tax statements are sent annually and \$1.2 billion in property taxes is levied for collection. Over 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. Tax statement printing costs have been significantly reduced through streamlining and outsourcing. Payment processing alternatives are being evaluated for cost savings and efficiencies. Customer use of electronic payment continues to increase. Credit card options and payment by phone have been implemented. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Legislation (2011) was proposed and adopted which minimizes interest paid on large appeals. Delinquencies are monitored closely and addressed effectively. A new assessment and taxation computer system scheduled to go live in 2012 is expected to increase efficiency and customer service.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Property Tax Statements Issued	367,005	375,000	370,000	370,000
Outcome	Percentage of Current Year Property Taxes Collected	97.2%	97.0%	97.2%	97.2%
Outcome	Tax Collected Via Electronic Payment (in Dollars)	42,630,185	55,000,000	47,000,000	55,000,000

Performance Measure - Description

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

Legal/Contractual Obligation

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 Account" (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
	2012	2012	2013	2013
Program Expenses				
Personnel	\$983,816	\$0	\$1,007,683	\$0
Contracts	\$32,600	\$0	\$146,900	\$0
Materials & Supplies	\$83,269	\$0	\$125,276	\$0
Internal Services	\$449,850	\$0	\$457,758	\$0
Total GF/non-GF:	\$1,549,535	\$0	\$1,737,617	\$0
Program Total:	\$1,549,535		\$1,737,617	
Program FTE	11.70	0.00	11.50	0.00
Program Revenues				
Fees, Permits & Charges	\$439,100	\$0	\$384,400	\$0
Intergovernmental	\$402,876	\$0	\$410,934	\$0
Other / Miscellaneous	\$500	\$0	\$250	\$0
Total Revenue:	\$842,476	\$0	\$795,584	\$0

Explanation of Revenues

Participation in Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$410,934 allocated to Tax Revenue Management. Program revenues of \$384,650 are from service fees including foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant & warrant recording fees, mobile home ownership transfer fees, and other miscellaneous tax collection & copy fees. Service fees are required by Oregon Revised Statutes and County Fee ordinance, and may vary in volume due to economic influences, and some are linked to the volume of delinquent property taxes. 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 (\$55) and trip permits (\$5 per section). The County is allowed to retain \$30 for each ownership document transaction completed and all of the trip permit fees collected; total annual fees vary by volume of transactions. Exemption late filing fees may vary annually depending upon the timeliness of applications each year. The volume of Service Fees and other revenues is based upon historical averages. The remaining program support comes from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72040, DART Tax Revenue Management

Division reorganization resulted in a 0.20 FTE reduction in the management position allocated to this Program #72027 for FY 2013. Program Offer includes replacement of tax payment processing system software and hardware.

Lead Agency: County Management

Program Contact: June Tilgner

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72025A, 72026, 72030, 72033, 72034, 72035, 72037

Program Characteristics:

Executive Summary

The Division of Assessment, Recording and Taxation (DART) GIS & Parcel Management program creates and maintains official county maps for property taxation purposes, 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 to property owners, taxpayers and the community.

Program Description

The GIS & Parcel Management program maintains up-to-date accessible property descriptions, county property tax maps and GIS. Current ownership and timely created accounts ensure that the correct owner is assessed the correct amount thus ensuring the tax is distributed as equitably as possible.

The 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. Program staff develop 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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of New Tax Roll Accounts Created	0	450	560	615
Outcome	Average Number of Changes per FTE	0	20,000	8,200	6,488
Output	Number of Mapping & Tax Roll Changes	0	100,000	41,285	45,400

Performance Measure - Description

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. There was a significant decrease in the volume during the FY 2009 and continued in FY 2010 that has continued throughout FY 2011. The number of Mapping & Tax Roll Changes includes audits and data clean-up activities that have taken place this year.

Legal/Contractual Obligation

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 Account" (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	2012	2012	2013	2013
Personnel	\$487,875	\$0	\$489,409	\$0
Contracts	\$3,000	\$0	\$3,000	\$0
Materials & Supplies	\$45,037	\$0	\$45,456	\$0
Internal Services	\$121,953	\$0	\$116,355	\$0
Total GF/non-GF:	\$657,865	\$0	\$654,220	\$0
Program Total:	\$657,865		\$654,220	
Program FTE	9.45	0.00	5.20	0.00
Program Revenues				
Intergovernmental	\$151,768	\$0	\$154,804	\$0
Total Revenue:	\$151,768	\$0	\$154,804	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$154,804 allocated to the GIS/Parcel Management Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72041, DART - GIS & Parcel Management

A division reorganization resulted in transfer of 4.00 FTE from Program #72028 GIS/Parcel Management. Three positions transferred to Program #72030 Special Programs; 1.00 FTE transferred to Program #72024 Customer Service.

Lead Agency: County Management

Program Contact: Rene Grier

Program Offer Type: Existing Operating

Related Programs: 72023, 72030, 72031, 72032, 72033, 72034, 72035, 72037

Program Characteristics:

Executive Summary

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 Multnomah County taxing districts. Analysts develop and publish the annual Sales Ratio Study as required by statute.

Program Description

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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Projects Maintained	13	13	13	13
Outcome	Percentage of Residential Neighborhoods With Equity Compliance	93.0%	90.0%	90.0%	90.0%

Performance Measure - Description

The output measure called "Number of Projects" refers to the many specific annual studies and reports completed by the team, including the largest: Residential.

"Residential Equity Compliance" is a measure developed internally to demonstrate the consistency of values among properties in the same neighborhood as valuation models are adjusted. This self-imposed compliance goal is not designed to achieve an ever higher score but instead to prompt deep analysis of value variances that ensures consistent and accurate adjustments to value.

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the County Assessment Function Funding Account (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	2012	2012	2013	2013
Personnel	\$326,390	\$0	\$339,247	\$0
Contracts	\$4,040	\$0	\$0	\$0
Materials & Supplies	\$6,650	\$0	\$13,595	\$0
Internal Services	\$45,475	\$0	\$50,191	\$0
Total GF/non-GF:	\$382,555	\$0	\$403,033	\$0
Program Total:	\$382,555		\$403,033	
Program FTE	3.20	0.00	3.20	0.00
Program Revenues				
Intergovernmental	\$93,476	\$0	\$95,345	\$0
Total Revenue:	\$93,476	\$0	\$95,345	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$95,345 to DART Assessment Performance Analysis Program. Remaining program support is from General Fund revenues.

Significant Program Changes

Last year this program was: #72042, DART Assessment Performance Analysis

Lead Agency: County Management

Program Contact: Sally Brown

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72026, 72027, 72028, 72029, 72031, 72032, 72033, 72034, 72035, 72037, 72038

Program Characteristics:

Executive Summary

Special Programs, 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 Description

Special Programs manages parcels by updating existing accounts and creating new accounts in various databases and 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 65% 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 over 5,200 property tax exemptions for the War Veteran & Surviving Spouse program and the Active Duty Military program. In addition, there are over 9,500 accounts with exemption status for various types of organizations, including charitable, fraternal, and religious. SPG is responsible for specially assessed properties, which include farm, forest, historic, and other specially assessed programs mandated by law. Leasehold records are monitored to maintain accurate, taxable values on over 700 accounts where non-exempt tenants lease from exempt government agencies. Approximately five hundred 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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Accounts Reviewed and Processed for Current Tax Roll	8,405	8,600	8,400	8,400
Outcome	Taxable Market Value Re-established to the Roll	665,352,107	450,000,000	350,000,000	325,000,000
Input	Total Exempt Accounts Monitored	34,469	34,000	34,000	34,450
Output	Total Number of Accounts Processed for Prior Tax Roll	3,312	4,500	3,000	3,000

Performance Measure - Description

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Account" (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	2012	2012	2013	2013
Personnel	\$979,829	\$0	\$1,031,906	\$0
Contracts	\$2,020	\$0	\$0	\$0
Materials & Supplies	\$10,434	\$0	\$13,413	\$0
Internal Services	\$137,864	\$0	\$156,746	\$0
Total GF/non-GF:	\$1,130,147	\$0	\$1,202,065	\$0
Program Total:	\$1,130,147		\$1,202,065	
Program FTE	7.05	0.00	11.30	0.00
Program Revenues				
Intergovernmental	\$278,702	\$0	\$284,276	\$0
Total Revenue:	\$278,702	\$0	\$284,276	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$284,276 allocated to DART Special Programs. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72043, DART Property Assessment - Special Programs

A Division reorganization during FY 2012 resulted in the addition of 4.00 FTE to this Program #72030. Three positions transferred from Program #72028 GIS/Parcel Management, and 1.00 FTE transferred from Program #72025 County Clerk Functions.

Lead Agency: County Management

Program Contact: Rick Teague

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72025A, 72027, 72029, 72030, 72032, 72033, 72035, 72037

Program Characteristics:

Executive Summary

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 5% of the value upon which taxes are levied for the benefit of all Multnomah County taxing districts.

Program Description

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 23,000 businesses in the county, comprising more than 40,000 accounts. 40% 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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Non-Leased Accounts Processed, Coded and Valued	22,200	22,000	22,100	22,000
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	2,392	2,350	2,276	2,200
Output	% of Accounts with Captured Asset Listings	65.0%	70.0%	67.0%	70.0%
Output	% of Accounts Filing Electronically	13.0%	15.0%	10.0%	12.0%

Performance Measure - Description

Oregon Revised Statutes requires appraisals to be at 100% of Market Value as of January 1st of each year, with all returns processed and valued by the third week of September. The Department of Revenue (DOR) annually reviews compliance through the Assessors Appraisal Plan. The DOR's most recent review determined that we are in compliance with standards. Failure to meet these standards can result in loss of County Assessment Function Funding Account (CAFFA) grant revenue and program control. We have increased our focus on improving efficiencies and better utilization of technology. We now capture the annual asset listings from businesses in a database and return them to the business each year for updating. In addition, larger businesses are encouraged to file their asset lists electronically. These take less time to process, reduce our costs, improve our accuracy, and reduce the need for account review.

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Account" (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
	2012	2012	2013	2013
Program Expenses				
Personnel	\$995,308	\$0	\$1,008,577	\$0
Contracts	\$113,050	\$0	\$10,000	\$0
Materials & Supplies	\$9,552	\$0	\$10,566	\$0
Internal Services	\$235,321	\$0	\$254,700	\$0
Total GF/non-GF:	\$1,353,231	\$0	\$1,283,843	\$0
Program Total:	\$1,353,231		\$1,283,843	
Program FTE	10.70	0.00	10.70	0.00
Program Revenues				
Intergovernmental	\$297,673	\$0	\$303,627	\$0
Total Revenue:	\$297,673	\$0	\$303,627	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$303,627 allocated to DART Personal Property Assessment. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72044, DART Personal Property Assessment

Due to division reorganization, transferred 2.00 FTE, A&T Data Entry/Verification Operators, from former Data Operations Program (FY12 #72049) to Personal Property Assessment Program #72031 in FY 2013. Data Operations was not budgeted as a separate support program for FY 2013.

Lead Agency: County Management **Program Contact:** Rick Teague

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72026, 72029, 72030, 72031, 72033, 72035, 72037

Program Characteristics:

Executive Summary

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 Multnomah County taxing districts.

Program Description

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 250 county-responsibility industrial properties and maintenance of 440 accounts appraised by the Oregon Department of Revenue. In addition this program is responsible for maintaining Real Market Value and Maximum Assessed Value on 524 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 65% 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	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Industrial Accounts Maintained	695	695	700	700
Outcome	Assessed Value placed on the Tax Roll (in millions)	2,594	2,580	2,670	2,670
Efficiency	Percentage of Sites Reviewed for Transfer	12.0%	12.0%	8.0%	10.0%

Performance Measure - Description

Oregon Revised Statutes (ORS) requires property appraisals to be at 100% of Market Value as of January 1st of each year, with all returns processed and values placed on the roll by the third week of September. Failure to meet standards can result

in loss of County Assessment Function Funding Account (CAFFA) grant revenue and program control.

Program measures "Accounts Maintained" and "Assessed Value Placed on Roll" include both state and county-responsibility industrial sites in order to better reflect the contribution of this program

The "Reviewed for Transfer" project began with a list of 75 potentially misclassified sites. Proper classification is required by law and results in more accurate whole plant valuation.

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Account" (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	2012	2012	2013	2013
Personnel	\$530,509	\$0	\$549,939	\$0
Contracts	\$9,679	\$0	\$0	\$0
Materials & Supplies	\$5,973	\$0	\$15,595	\$0
Internal Services	\$66,676	\$0	\$72,517	\$0
Total GF/non-GF:	\$612,837	\$0	\$638,051	\$0
Program Total:	\$612,837		\$638,051	
Program FTE	5.55	0.00	5.55	0.00
Program Revenues				
Intergovernmental	\$147,974	\$0	\$150,934	\$0
Total Revenue:	\$147,974	\$0	\$150,934	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268 with \$150,934 allocated to DART Property Assessment-Industrial Program. Remaining program support is from General Fund revenues.

Significant Program Changes

Last year this program was: #72045, DART Property Assessment - Industrial

Lead Agency: County Management **Program Contact:** Ronald RODWICK
Program Offer Type: Existing Operating
Related Programs: 72023, 72024, 72029, 72030, 72032, 72034, 72035, 72037
Program Characteristics:

Executive Summary

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 Description

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 22,000 commercial, and multifamily properties. Staff physically inspects and appraises 1,200 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 65% 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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Accounts Appraised	559	2,000	550	550
Outcome	New Taxable Exception Value in Millions	812	850	850	850
Efficiency	% Automated Recalculation	53.0%	55.0%	20.0%	20.0%
Outcome	% Market Groupings with COD Compliance	75.0%	85.0%	85.0%	85.0%

Performance Measure - Description

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. The DOR's most recent review as of 2011 determined that this program complies with standards.

Estimates made regarding new taxable value from Measure 50 exceptions are speculative due to the difficulty in predicting market forces. With the real estate market still in flux, we are focused on physical reappraisal, targeted resource allocation and improved methodology to maximize assessments. It was discovered in FY 2012 that the method used to estimate the number of accounts appraised was faulty, resulting in significant over-estimation; the method was improved for the current-year estimate.

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the County Assessment Function Funding Account (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	2012	2012	2013	2013
Personnel	\$1,445,462	\$0	\$1,524,192	\$0
Contracts	\$64,677	\$0	\$30,500	\$0
Materials & Supplies	\$34,849	\$0	\$73,931	\$0
Internal Services	\$178,256	\$0	\$193,988	\$0
Total GF/non-GF:	\$1,723,244	\$0	\$1,822,611	\$0
Program Total:	\$1,723,244		\$1,822,611	
Program FTE	15.30	0.00	15.30	0.00
Program Revenues				
Intergovernmental	\$422,537	\$0	\$430,988	\$0
Total Revenue:	\$422,537	\$0	\$430,988	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268 with \$430,988 allocated to DART Commercial Appraisal Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72046, DART Commercial Property Appraisal

High-rise condominiums formerly reported in this program are now reported in program 72034—DCM-Dart Residential Property Appraisal. This transfer of workload caused a significant change in the current-year estimates for the Commercial program's performance measure, "% Automated Recalculation;" however, there is no net reduction in property accounts using an automated recalculation appraisal method. Also, small apartments (5-20 units) formerly reported in program 72047-DCM-DART Residential Appraisal are now reported in this program. Division reorganization resulted in Program Supervisor reclassification to Property Appraiser 2 for FY 2013.

Lead Agency: County Management **Program Contact:** Leslie CECH

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72028, 72029, 72030, 72033, 72035, 72037

Program Characteristics:

Executive Summary

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 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. Also included in this program is Data Operations. This unit contributes to the support of the applications used by the linked programs for DART. Responsibilities include computer entry of data for property, tax and recorded documents and supporting application users. Additionally, Data Operations performs necessary interdepartmental communication and other support as requested.

Program Description

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 209,200 single family and two-four family properties; 35,300 condominiums; 4,900 manufactured homes; 1,800 floating properties; 2,800 farm/forest deferral properties; and 1,300 business accounts. Staff physically inspects and appraises 6,000 to 7,000 properties annually due to permits issued for new construction, remodeling or renovation. They also appraise 2,000 to 3,000 properties annually discovered through the sales confirmation process 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 65% 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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Accounts Appraised	14,704	18,000	18,000	15,000
Outcome	New Taxable Exception Value in Millions of Dollars	337	500	400	400
Efficiency	Accounts Appraised per Appraiser	613	750	750	700
Outcome	% Neighborhoods with COD Compliance	97.0%	98.0%	98.0%	98.0%

Performance Measure - Description

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. The DOR's most recent review as of 2011 determined that this program complies with standards.

Estimates made regarding new taxable value from Measure 50 exceptions are speculative due to the difficulty in predicting market forces. With the real estate market still in flux, we are focused on physical reappraisal, targeted resource allocation and improved methodology to maximize assessments.

Legal/Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the County Assessment Function Funding Account (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	2012	2012	2013	2013
Personnel	\$2,814,471	\$0	\$2,908,965	\$0
Contracts	\$10,000	\$0	\$10,500	\$0
Materials & Supplies	\$130,172	\$0	\$131,244	\$0
Internal Services	\$389,196	\$0	\$416,819	\$0
Total GF/non-GF:	\$3,343,839	\$0	\$3,467,528	\$0
Program Total:	\$3,343,839		\$3,467,528	
Program FTE	29.25	0.00	29.25	0.00
Program Revenues				
Intergovernmental	\$804,028	\$0	\$820,108	\$0
Total Revenue:	\$804,028	\$0	\$820,108	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$820,108 allocated to Residential Property Appraisal Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72047, DART Residential Property Appraisal

High-rise condominiums formerly reported in 72046 – CDM-DART Commercial Property Appraisal are now reported in this program. Also, small apartments (5-20 units) formerly reported in this program are now reported in 72046 – DCM-DART Commercial Property.

A division reorganization resulted in the transfer of 3.00 FTE from former Data Operations Program (FY 2012 Program #72049) to Residential Appraisal Program #72034, and a Program Supervisor reclassification to Property Appraiser 2. Data Operations not budgeted as a separate support program for FY 2013.

Lead Agency: County Management

Program Contact: Randy Walruff

Program Offer Type: Existing Operating

Related Programs: 72023, 72024, 72026, 72027, 72028, 72029, 72030, 72031, 72032, 72033, 72034, 72037

Program Characteristics:

Executive Summary

This multi-year system upgrade project was initially approved in the FY 2008 Budget. The Division of Assessment, Recording and Taxation is replacing the outdated Assessment and Taxation system. A request for proposal was published at the end of FY 2008 with the evaluation of proposals, selection of a vendor and contract negotiations proceeding through FY 2009. FY 2010 activities included detailed analysis of the required functionality and the vendor's software application, and defining the programming changes required due to Oregon property tax statutes. In FY 2011 the detailed analysis and definition of programming changes were completed and the vendor started development and data migration. The project's major stages will be completed in FY 2012 with the completion of development, testing of those changes, staff training and implementation of the new software.

Program Description

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 Multnomah 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 operation 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, taxation and recording services via web-based electronic and online resources, while maintaining appropriate control over publicly sensitive personal information.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of A&T System Project Milestones Met	0	7	7	1
Outcome	% of A&T Project Milestones Completed on Time and within Budget	0.0%	100.0%	100.0%	100.0%

Performance Measure - Description

The multi-year project to select and implement a new A&T system has met the following milestones: FY 2008-Publish RFP; FY 2009-Evaluate Proposals, Select Vendor and Negotiate Contract; FY 2010-GAP Analysis Start, Design Start, Development Start (a), and Server/Oracle Installed. The FY 2011 milestones are: GAP Analysis Finish, Design Finish, Development Start (b), Data Migration Start, and Integrations Start. The FY 2012 milestones are: Development Finish, Data Migration Finish, System Testing, Training, PC Deployment, Integrations Finish and Go-Live. FY 2013 milestone is: Post Go-Live Support.

Legal/Contractual Obligation

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$0	\$154,036	\$0	\$299,462
Contracts	\$0	\$2,031,981	\$0	\$1,780,016
Materials & Supplies	\$0	\$1,515,021	\$0	\$1,451,805
Internal Services	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$0	\$3,701,038	\$0	\$3,531,283
Program Total:	\$3,701,038		\$3,531,283	
Program FTE	0.00	1.00	0.00	0.00
Program Revenues				
Other / Miscellaneous	\$0	\$3,701,038	\$0	\$3,531,283
Total Revenue:	\$0	\$3,701,038	\$0	\$3,531,283

Explanation of Revenues

Increased revenue is anticipated the first year following implementation (FY 12/13) as a result of productivity improvements for staff as well as a phased-in realignment of personnel from office support to field work finding taxable value. When new value is put on the tax roll, the corresponding tax growth is carried forward every year, and is compounded by the Measure 50 maximum 3% growth. The 10-year total increase in property tax revenue for Multnomah County of \$7.7 M is based on a rate of increase in new taxable value of 4% per year. The 10 year total increase for all taxing districts will be \$32.1 million. BWC Revenue is the estimated carryover of Fund 2504 after FY12 anticipated expenditures. Capital expenditures for Systems upgrades are an allowable expenditure in the annual County Assessment Function Funding Account (CAFFA) grant application, up to a defined cap amount per year. The Department of Revenue (DOR) has approved including the cost of the System Upgrade Project up to the allowable Cap amount annually, thereby maximizing CAFFA grant revenues for programs supported by the grant funds. The increase in budgeted allowable expenditures in the CAFFA Grant application increases the county's share (% distribution) of the available statewide CAFFA funding pool.

Significant Program Changes

Last year this program was: #72048, DART Assessment & Taxation System Upgrade

Lead Agency: County Management

Program Contact: June Tilgner

Program Offer Type: Support

Related Programs: 72023, 72024, 72025A, 72026, 72027, 72028, 72029, 72030, 72031, 72032, 72033, 72034, 72035, 72038

Program Characteristics:

Executive Summary

Division of Assessment, Recording & Taxation (DART) Applications Support Program supports the applications used by all of the DART's linked programs. Responsibilities include tax roll calculation and certification, tax statement production, requests for information and data files from both internal and external sources and supporting the DART application users.

Program Description

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.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Number of Requests & Support Activities Completed	0	6,500	4,300	3,500
Outcome	% of Requests Associated with Program Revenue	0.0%	4.0%	5.0%	4.0%

Performance Measure - Description

The Number of Requests & Activities Completed was a new performance measure for FY 2010. One Activity represents 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 is also a new measure, indicating the portion of the program's work activities associated with a portion of our revenue.

Legal/Contractual Obligation

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 Account" (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	2012	2012	2013	2013
Personnel	\$677,981	\$0	\$688,998	\$0
Contracts	\$37,110	\$0	\$49,750	\$0
Materials & Supplies	\$304,755	\$0	\$329,093	\$0
Internal Services	\$129,720	\$0	\$124,530	\$0
Total GF/non-GF:	\$1,149,566	\$0	\$1,192,371	\$0
Program Total:	\$1,149,566		\$1,192,371	
Program FTE	5.80	0.00	5.80	0.00
Program Revenues				
Fees, Permits & Charges	\$70,000	\$0	\$70,000	\$0
Intergovernmental	\$276,632	\$0	\$282,165	\$0
Total Revenue:	\$346,632	\$0	\$352,165	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3,518,268, with \$282,165 allocated to DART Applications Support Program. Additional program revenue of \$70,000 is from service fees for access to Assessment & Taxation information (subscription website user fees) and requests for Assessment & Taxation Data files. Service fee rates are as authorized in the Department of County Management Fee Ordinance. Fees are projected based upon historical trends. Remaining support is from General Fund revenues.

Significant Program Changes

Last year this program was: #72050, DART Applications Support

Lead Agency: County Management

Program Contact: Sally Brown

Program Offer Type: Existing Operating

Related Programs: 72023, 72027, 72030

Program Characteristics:

Executive Summary

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 foreclosed property portfolio consists of 343 properties. Every year property is deeded to the county in the fall through Tax Foreclosure, this year the County received 6 properties. Of the current inventory, approximately 77% of the properties are strips of various sizes, 21% are vacant lots that are mostly irregular in shape and not buildable, and 2% are properties with improvements or structures. Properties are sold at public auction and by entering into private sales with adjacent owners. The inventory is also reduced by transferring properties to government agencies, non-profit housing developers, and non-profit corporations for public use.

Program Description

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 made available for repurchase to the former owners of record. SPG researches and inspects the properties received to determine highest and best use of the property. To assure this section's fiscal stability the department will identify property to be sold at public auction, private sale or available for donation to governments, non-profit housing sponsors or Open Space Preservation Sponsors.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Properties remaining in Tax Title Inventory	356	349	336	345
Outcome	Properties placed back on the tax roll & into community use	39	30	27	30
Outcome	Revenue disbursed to taxing districts for public use	431,412	356,400	250,000	371,768

Performance Measure - Description

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 set asides are accounted for and the balance of revenue is disbursed to taxing districts.

Legal/Contractual Obligation

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. Multnomah 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 Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2012	2012	2013	2013
Personnel	\$106,426	\$0	\$110,055	\$0
Contracts	\$452,888	\$0	\$450,788	\$0
Materials & Supplies	\$38,199	\$0	\$35,922	\$0
Internal Services	\$15,787	\$0	\$16,535	\$0
Total GF/non-GF:	\$613,300	\$0	\$613,300	\$0
Program Total:	\$613,300		\$613,300	
Program FTE	1.20	0.00	1.20	0.00
Program Revenues				
Fees, Permits & Charges	\$564,300	\$0	\$567,300	\$0
Taxes	\$24,000	\$0	\$25,000	\$0
Other / Miscellaneous	\$25,000	\$0	\$21,000	\$0
Total Revenue:	\$613,300	\$0	\$613,300	\$0

Explanation of Revenues

The Program has to be financially self sustaining. Program revenues include contract principle estimated at \$25,000 and interest on contracts and repurchases estimated at \$21,000. Sales of properties at auction, private sales and repurchases are estimated at \$567,200 for FY 2013. Miscellaneous late fees \$100. When actual revenues exceed the program's operating costs, the balance is distributed to taxing districts in Multnomah County, in accordance with ORS 275.275, per formula provided in ORS 311.390.

Significant Program Changes

Last year this program was: #72051, DART Tax Title