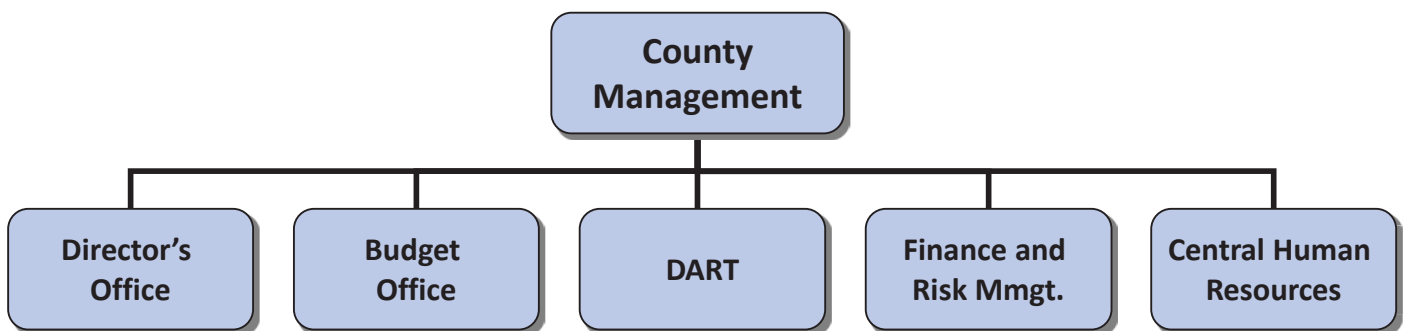


Department Overview

The Department of County Management (DCM) provides corporate level management of the County's administrative infrastructure. DCM collects property and levies business income taxes, the two primary sources of General Fund revenue; pays the County's bills; 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’s budget is \$134.9 million and has 239.10 FTE in all funds. This is an increase of \$5.8 million or 4.5% over the FY 2014 Adopted Budget. Budgeted positions increases by 3.50 FTE.

The General Fund budget has increased by \$2.1 million (6.5%) to \$33.5 million. Other Funds have increased by \$3.7 million. The largest category of expenditures is in materials and supplies at \$97.6 million. This is mostly budgeted in the Risk Fund for medical and dental insurance costs.

Personnel Services have increased by \$2 million. Most of this increase is due to budgeting medical insurance credits in the Risk Fund for staff who do not receive medical/dental insurance benefits.

Contractual Services has increased by \$2.8 million. The main reasons for this increase are for the Assessment & Taxation system upgrade and in the Tax Title program for statutory distribution of excess revenues from sales of tax foreclosed property to taxing jurisdictions in Multnomah County.

Capital Outlay has increased by \$92,000. This is for computer hardware for the Assessment & Taxation system upgrade.

The budget includes the following innovative/new programs:

- 72021A Network of Child Care for County Employees, \$120,000
- 72021B Multnomah County Child Care Expansion: Tuition Discount, \$210,000

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

- 72025B DART County Clerk Carryover, \$226,000
- 72035B DART Assessment & Taxation System Upgrade, \$1,500,000

Budget Trends	FY 2013	FY 2014	FY 2014	FY 2015	Difference
	<u>Actual</u>	<u>Current Estimate</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	
Staffing FTE	229.80	235.60	235.60	239.10	3.50
Personnel Services	\$23,142,713	\$25,236,952	\$25,776,068	\$27,824,374	\$2,048,306
Contractual Services	5,280,688	5,596,386	6,626,036	9,443,912	2,817,876
Materials & Supplies	81,821,686	88,984,302	96,711,284	97,569,851	858,567
Capital Outlay	<u>20,954</u>	<u>10,045</u>	<u>8,000</u>	<u>100,000</u>	<u>92,000</u>
Total Costs	\$110,266,041	\$119,827,686	\$129,121,388	\$134,938,137	\$5,816,749

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

Successes and Challenges

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

The Budget Office is implementing Questica's TeamBudget software for the FY 2015 budget cycle. The new budget system meets Central Budget Office requirements and will provide departments with both tools for developing annual budgets and the ability to extract budget data for ongoing analysis.

Central Human Resources - Successfully completed the first in a series of county-wide wellness campaigns that achieved a total of 33% voluntary participation.

Central Human Resources - Coordinated the development of a new employer brand, This Work Matters, to attract and retain excellent employees.

Finance - Established a governmental accounting training curriculum that is offered to all County finance staff. The training program integrates relevant SAP material into course curricula.

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

The Budget Office is implementing the new web-based budget software, TeamBudget for FY 2015. While the budget process, legal requirements, and major time lines remain, there are new technological changes. Implementation of the new system requires a significant increase in training and technical support. The Budget Office has made major investments of staff time to ensure a smooth and successful transition to the new budget system.

Central Human Resources - Managing the impact of healthcare reform; secure resources to automate processes and expand employee development; and bargain future labor agreements.

Finance - Financing for major re-capitalization Projects. This includes a new Courthouse, Health Department Headquarters Building, relocation of Hansen Building, and County Animal Shelter.

DART - Implementation of the new Property Tax and Assessment System.

All DCM - Succession planning and thinking about how we can adapt our business needs to a changing workforce.

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.
- Offered to all DCM employees two Building Partnerships Across Differences workshops in Communication Styles and Cultural Values.
- Encouraged employees to participate in County sponsored diversity efforts including the Regional Government Diversity Conference.
- Human Resources worked with the Office of Diversity and Equity to develop New Employee training that has an increased emphasis on the County's commitment to diversity.

Budget by Division

Division Name	FY 2015 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$482,264	\$0	\$482,264	2.00
Budget Office	1,775,868	0	1,775,868	11.00
Finance and Risk Management	7,740,459	7,927,888	15,668,347	60.00
Central Human Resources	4,123,691	88,115,254	92,238,946	34.60
Division of Assessment, Recording & Taxation (DART)	<u>19,372,711</u>	<u>5,400,000</u>	<u>24,772,711</u>	<u>131.50</u>
Total County Management	\$33,494,994	\$101,443,142	\$134,938,137	239.10

Director's Office

The Director's Office for the Department of County Management (DCM) 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 budget, 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 county-wide 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

Budget Office

The Budget Office guides the development of the County's Budget Process, prepares the annual budget and supports the Chair and the Board of County Commissioners in their budgeting decisions by helping align the County's annual spending plan with their priorities. It 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 countywide 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 County Management and the Chair's Office; and
- Countywide research and evaluation.

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

Significant Changes

The Budget Office is implementing the new web-based budget software, TeamBudget for FY 2015. The overall goal of the new budget system is to replace the current set of fragmented applications and tools that are used to manage the annual budgeting process with a single integrated application. The new budget system meets Central Budget Office requirements and will provide departments with both tools for developing annual budgets and the ability to extract budget data for ongoing analysis.

While the budget process, legal requirements and major timelines remain, there are new technological changes. Implementation of the new system requires a significant increase in training and technical support. The Budget Office has made major investments of staff time within existing resources to ensure a smooth and successful transition to the new budget system.

The Budget Office has also been engaged in expanding countywide research and evaluation. Potential projects for FY 2015 include: analyzing workforce analytics for County Management (DCM), County Assets (DCA) and Central Human Resources; evaluating DCM recruitment and hiring process and proposing process improvements: distributing and analyzing the countywide employee survey; and other statistical analysis or research as assigned.

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. 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 28 years. Staff members in the division serve in leadership positions on statewide professional organizations and advisory boards. This serves as recognition by our peers of the ways Finance and Risk Management programs strive for innovative solutions.

The division constantly seeks ways in which efficiencies can be implemented to improve the processing of financial transactions

Significant Changes

Program offer 72003B, FRM Economic Development-This program offer now incorporates previous year program offer 10019 Economic Development and transfers 1.00 FTE. This function was formerly budgeted as a Nondepartmental program. The position will continue to leverage County programs and polices to enhance competitiveness of local businesses and increase the economic success of all County residents. The economic development activities will now reside under the Chief Financial Officer.

Program Offer 72003A has added a 1.00 FTE Administrative Analyst position to provide administrative support for the division.

Program Offer 72002 FRM Accounts Payable- This program offer has added a 0.50 FTE Finance Specialist position to enhance the units ability to provide consistent and effective Accounts Payable auditing functions (e.g. Procurement Card, Mileage, Payable, and Cell Phone audits). The continued growth in electronically processed payments and P-Card usage has increased the number of necessary audits.

Central Human Resources

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

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

The HR Director ensures HR processes are aligned with County-wide goals and oversees evaluation of HR contributions to organizational effectiveness.

Central Human Resources manages the following services and systems to support employees, managers as well as the business needs of the County:

- Collective bargaining and labor contract interpretation;
- Personnel rules and County HR policy development and interpretation;
- Job classification and compensation plans;
- County-wide training and organizational development;
- HR process monitoring and evaluation;
- Recruitment and retention systems and processes;
- Employee Benefits and Wellness programs; and
- Privacy Officer program for HIPAA and Privacy Rule compliance.

Significant Changes

A 2013 national study found that Oregon has the least affordable child care in the country. The Chair’s Executive Budget establishes the Multnomah County Child Care Network. Program offers 72021A and 72021B provide \$330,000 to establish a network of child care providers that will offer discounted rates and priority access for children of County employees; and to provide a tuition discount estimated at 10% for up to 180 children of County employees.

Division of Assessment, Recording and Taxation (DART)

The Division of Assessment, Recording and Taxation (DART) collects and distributes approximately \$1.4 billion in annual property taxes on behalf of all Multnomah County taxing districts while ensuring that all property is valued and taxed fairly and accurately. DART performs the statutorily required functions of Tax Assessor, Tax Collector and certain County Clerk functions including Recording, Marriage Licenses, Domestic Partnership Registrations, Passports and the Board of Property Tax Appeals.

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

DART maintains approximately 341,000 property tax accounts, calculates tax levies, certifies the tax roll for collection, collects and processes property tax payments, and distributes property taxes to over 60 taxing districts. The Division provides responsive customer service, maintains ownership records and property descriptions, records over 175,000 documents, issues over 6,700 marriage licenses and domestic partnership registrations, responds to 105,000 inquiries and serves 55,000 walk-in customers.

Significant Changes

DART's Customer Service Office, Recording Office and Public Research Room were fully integrated in FY 2013, improving efficiency and quality of service delivery. Additional improvements from technology updates have included an electronic customer queuing and reporting system, on-line chat tool, on-line marriage application, on-line property tax statements and a new passport photo service. Digitization of historic public records, availability of records via a County Clerk System and in 2014 a new web-based Digital Research Room, provide easily accessible digital records. These changes result in ongoing savings due to reduced space and equipment requirements, e-business efficiencies, and responsive quality service.

DART plans to implement a new tax payment processing system which is estimated to save the County nearly \$60,000 annually due to reductions in software and hardware maintenance.

Electronic document recording, implemented in FY 2013, resulted in processing and cost efficiencies and more sustainable practices. Additional aggregators were added in 2014 which will increase e-recording to more than 50% of documents.

Department of County Management

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

Prog. #	Program Name	FY 2015 General Fund	Other Funds	Total Cost	FTE
DCM Director's Office					
72000	DCM Director's Office	\$482,264	\$0	\$482,264	2.00
Budget Office					
72001	Budget Office	1,775,868	0	1,775,868	11.00
Finance and Risk Management					
72002	FRM Accounts Payable	730,250	0	730,250	7.10
72003A	FRM Chief Financial Officer	1,474,869	186,850	1,661,719	4.95
72003B	FRM Economic Development Program	0	196,156	196,156	1.00
72004	FRM General Ledger	960,530	0	960,530	9.00
72005	FRM Purchasing	2,043,941	0	2,043,941	18.00
72006	FRM Property & Liability Risk Management	0	2,877,542	2,877,542	1.50
72007	FRM Payroll/Retirement Services	853,160	0	853,160	7.95
72008	FRM Treasury and Tax Administration	1,677,708	0	1,677,708	4.00
72009	FRM Worker's Compensation/Safety & Health	0	4,565,000	4,565,000	6.50
72010	FRM Recreation Fund Payment to Metro	0	102,340	102,340	0.00
Central Human Resources					
72016A	Central HR Administration	1,377,108	180,802	1,557,910	4.63
72017	Central HR Services	1,596,127	0	1,596,127	10.60
72018	Central HR Labor Relations	820,456	101,720	922,176	5.85
72019	Central HR Unemployment	0	820,420	820,420	0.15
72020	Central HR Employee Benefits	0	87,012,313	87,012,313	13.37
72021A	Network of Child Care for County Employees	120,000	0	120,000	0.00
72021B	Multnomah County Child Care Expansion: Tuition Discount	210,000	0	210,000	0.00

County Management

fy2015 proposed budget

Prog. #	Program Name	FY 2015 General Fund	Other Funds	Total Cost	FTE
Division of Assessment, Recording and Taxation (DART)					
72023	Div of Assessment, Recording & Taxation Administration	1,203,192	0	1,203,192	6.00
72024	DART Customer Service	1,005,178	0	1,005,178	9.30
72025A	DART County Clerk Functions	1,459,194	0	1,459,194	12.00
72025B	DART County Clerk Carryover	226,000	0	226,000	0.00
72026	DART Ownership	417,048	0	417,048	4.20
72027	DART Tax Revenue Management	1,755,993	0	1,755,993	11.50
72028	DART GIS / Cartography	587,478	0	587,478	4.30
72029	DART Assessment Performance Analysis	455,229	0	455,229	3.30
72030	DART Property Assessment Special Programs	1,317,803	0	1,317,803	11.00
72031	DART Personal Property Assessment	1,330,159	0	1,330,159	10.60
72032	DART Property Assessment Industrial	886,838	0	886,838	7.40
72033	DART Commercial Property Appraisal	1,835,989	0	1,835,989	14.30
72034	DART Residential Property Appraisal	3,632,519	0	3,632,519	29.40
72035A	DART Assessment & Taxation System Upgrade	0	3,900,000	3,900,000	0.00
72035B	DART Assessment & Taxation System Upgrade	0	1,500,000	1,500,000	0.00
72037	DART Applications Support	1,443,651	0	1,443,651	6.70
72038	DART Tax Title	<u>1,816,442</u>	0	<u>1,816,442</u>	<u>1.50</u>
Total County Management		\$33,494,994	\$101,443,142	\$134,938,137	239.10

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Department: County Management

Program Contact: Sherry Swackhamer

Program Offer Type: Administration

Program Offer Stage: As Proposed

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 Summary

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. 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 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 document 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Each Supervisor will complete a minimum of 8 training and development hours.	8	8	8	8
Outcome	Supervisors and employees discuss how to meet training needs of the employee.	100%	100%	100%	100%

Performance Measures Descriptions

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	2014	2014	2015	2015
Personnel	\$507,883	\$0	\$403,511	\$0
Contractual Services	\$58,000	\$0	\$29,000	\$0
Materials & Supplies	\$11,678	\$0	\$10,700	\$0
Internal Services	\$50,095	\$0	\$39,053	\$0
Total GF/non-GF	\$627,656	\$0	\$482,264	\$0
Program Total:	\$627,656		\$482,264	
Program FTE	3.00	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: 72000A DCM Director's Office

This program offer also includes last year's program offer 72000B DCM Administrative Support. Reallocation of 1.00 FTE from the Director's Office to program 72001 Budget Office. This shift of resources is due to the implementation of the countywide budget system, TeamBudget. The Budget Office has relied exclusively on existing resources to manage and implement the new budget system; however, due to the increased and ongoing workload level it was necessary to realign staff within DCM.

Department: County Management

Program Contact: Karyne Kieta

Program Offer Type: Existing Operating Program

Program Offer Stage: As Proposed

Related Programs:
Program Characteristics:

Executive Summary

The Budget Office guides the development of the County's Budget Process, prepares the annual budget and supports the Chair and the Board of County Commissioners with their budgeting decisions by helping align the County's annual spending plan with 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 Summary

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

The Budget Office does the following:

- Prepares the annual budget, budget in brief and associated documents;
- Financial forecasting and budget revenue/expenditure projections;
- Ad hoc analysis for County Management and the Chair's Office; and
- Countywide research and evaluation 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. Budget staff serve on countywide task forces related to budget, finance and other policy or fiscal matters; identify and resolve problems; and support County Labor Relations in collective bargaining research and detailed cost analysis.

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

The Budget Office is implementing Questica's Team Budget software for the FY 2015 budget cycle. The overall goal of the new budget system is to replace the current set of fragmented applications and tools that are used to manage the annual budgeting process with a single integrated application. The new budget system meets Central Budget Office requirements and will provide departments with both tools for developing annual budgets and the ability to extract budget data for ongoing analysis.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of budget modifications processed (includes internal)	144	150	190	150
Outcome	% of budget modifications entered into SAP within 4 weeks of Board approval	92%	85%	95%	90%
Quality	Percent error in General Fund Revenue Forecast	0	2.0%	0	2.0%
Quality	% of customers satisfied with the Budget Office staff performance*	95%	95%	97%	95%

Performance Measures Descriptions

*Because the budget process ends prior to the beginning of the fiscal year, the FY 2014 estimate is the "actual" customer satisfaction rating. In FY 2015, we anticipate there may be a slight drop in customer satisfaction due to the implementation of the new budget software system.

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	2014	2014	2015	2015
Personnel	\$1,325,959	\$0	\$1,486,801	\$0
Contractual Services	\$0	\$0	\$10,000	\$0
Materials & Supplies	\$56,240	\$0	\$88,900	\$0
Internal Services	\$155,361	\$0	\$190,167	\$0
Total GF/non-GF	\$1,537,560	\$0	\$1,775,868	\$0
Program Total:	\$1,537,560		\$1,775,868	
Program FTE	10.00	0.00	11.00	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: 72001 Budget Office

The Budget Office is implementing the new web-based budget software, TeamBudget for FY 2015. While the budget process, legal requirements, and major timelines remain, there are new technological changes. Implementation of the new system requires a significant increase in training and technical support. The Budget Office has relied exclusively on existing resources to manage and implement the new budget system; however, due to the increased and ongoing workload level it was necessary to realign staff within DCM.

Reallocation of 1.00 FTE from the Director's Office (72000) to the Budget Office to help absorb workload increases.

Department: County Management **Program Contact:** Mike Waddell
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

Accounts Payable (AP) processes approximately 120,000 vendor invoice payments and refunds annually; this includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide; furthermore, it coordinates the year-end expenditure accruals; conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices; coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. AP also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, AP provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

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

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Payments Processed	127,258	128,845	119,928	120,000
Outcome	Percent of Invoices Paid On Time within std NET 30	89%	89%	90%	90%
Outcome	Percent of Total Payments that are Electronic	63%	60%	67%	67%
Outcome	Procurement Card Rebates	\$134,302	\$145,000	\$175,000	\$175,000

Performance Measures Descriptions

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

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$664,050	\$0	\$711,565	\$0
Materials & Supplies	\$10,740	\$0	\$18,685	\$0
Total GF/non-GF	\$674,790	\$0	\$730,250	\$0
Program Total:	\$674,790		\$730,250	
Program FTE	6.60	0.00	7.10	0.00

Program Revenues				
Other / Miscellaneous	\$145,180	\$0	\$175,180	\$0
Total Revenue	\$145,180	\$0	\$175,180	\$0

Explanation of Revenues

This program is supported by General Fund revenues. Rebates are the only Central Accounts Payable revenue. Rebates, received from U.S. Bank and Bank of America, are based on the level of annual spending in each of the banks' credit card programs. The majority is from Bank of America's 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: 72002 FRM Accounts Payable

This offer adds 0.50 Finance Specialist 1. Accounts Payable is shifting from traditional check payment processing to a more cost effective electronic payment processing the latter of which occurs daily rather than part of the weekly check run. As a result, daily work load and transaction audits have increased; Purchasing Card audits have also increased as a result of significant growth in Pcard use and transaction volume. Transaction audits are an essential internal control to ensure Accounts Payable compliance. The additional 0.50 FTE will be funded from increased rebates as the Purchasing Card program expands.

Department: County Management **Program Contact:** Mark Campbell
Program Offer Type: Administration **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

The CFO develops and presents financial guidelines 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 other jurisdictions. The CFO interacts with the Oregon legislature, the general public, and the business community in assessing the potential impact of changes in financial policy. The CFO also develops and/or suggests financing alternatives to executive level staff and jurisdiction partners.

The CFO monitors the Public Employees Retirement System (PERS) and works with partner jurisdictions to develop and present legislative policy. This involves communication with the 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Comprehensive Annual Financial Report is issued according to legal requirements	1	1	1	1
Outcome	Maintain County's high bond rating of Aaa	1	1	1	1

Performance Measures Descriptions

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	2014	2014	2015	2015
Personnel	\$400,344	\$43,720	\$606,813	\$44,807
Contractual Services	\$50,000	\$0	\$50,000	\$0
Materials & Supplies	\$109,558	\$1,500	\$51,359	\$2,500
Internal Services	\$812,717	\$133,107	\$766,697	\$139,543
Total GF/non-GF	\$1,372,619	\$178,327	\$1,474,869	\$186,850
Program Total:	\$1,550,946		\$1,661,719	
Program FTE	2.75	0.20	4.75	0.20

Program Revenues				
Other / Miscellaneous	\$0	\$178,327	\$0	\$186,850
Total Revenue	\$0	\$178,327	\$0	\$186,850

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: 72003 FRM Chief Financial Officer

This offer adds a 1.00 FTE Administrative Analyst position to provide administrative support for the division.

Department: County Management **Program Contact:** Mark Campbell
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

This program offer now incorporates previous year program offer 10019 Economic Development and transfers one position. This function was formerly budgeted as a Non-Departmental program. Economic development efforts and activities will be under the Chief Financial Officer.

The Economic Development program identifies opportunities to increase the stability and quality of the workforce, decrease unemployment and underemployment for all county residents, bring more capital and technical assistance to small businesses, and foster an environment where business and the broader community participate respectfully in constructive dialogue. The program works with businesses, trade associations, labor groups, non-profit organizations, other County divisions, and the state, federal and other local governments to identify and pursue these opportunities. The program oversees and reports on Multnomah County's expenditures of State Lottery Funds and provides staff support to the Business Advisory Council. This function was formerly budgeted as a Non-Departmental program.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Compile annual report on State Lottery Fund expenditures	1	1	1	1
Outcome	Further Multnomah County's economic development strategy	0	1	1	1

Performance Measures Descriptions

Reporting on the expenditures of State Lottery Funds increases transparency and accountability for the County's economic development efforts, and developing a comprehensive strategy intensifies the focus of the County's efforts and further increases accountability.

Legal / Contractual Obligation

None.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$0	\$144,745	\$0	\$119,484
Contractual Services	\$0	\$30,000	\$0	\$30,000
Materials & Supplies	\$0	\$32,063	\$0	\$39,157
Internal Services	\$0	\$14,802	\$0	\$7,515
Total GF/non-GF	\$0	\$221,610	\$0	\$196,156
Program Total:	\$221,610		\$196,156	
Program FTE	0.00	1.00	0.00	1.00

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

Explanation of Revenues

This program is funded with State Video Lottery dollars.

Significant Program Changes

Last Year this program was: 10019 Office of Economic Development

This program has moved from the Nondepartmental budget to the Department of County Management's budget for FY 2015.

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 \$750,000 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 pass-through 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
Program Expenses	2014	2014	2015	2015
Personnel	\$1,026,941	\$0	\$919,430	\$0
Contractual Services	\$1,000	\$0	\$12,000	\$0
Materials & Supplies	\$20,600	\$0	\$29,100	\$0
Total GF/non-GF	\$1,048,541	\$0	\$960,530	\$0
Program Total:	\$1,048,541		\$960,530	
Program FTE	10.00	0.00	9.00	0.00

Program Revenues				
Service Charges	\$15,000	\$0	\$15,500	\$0
Total Revenue	\$15,000	\$0	\$15,500	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

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

Significant Program Changes

Last Year this program was: 72004 FRM General Ledger

Changes from FY 2014 budget program offer include costs allocated to professional services to provide for a study and consulting costs on the County's Indirect Cost Allocation Plan, as well as costs allocated to software licensing and maintenance to purchase a new financial reporting software program designed to integrate all elements of the CAFR, GL's primary product.

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Existing Operating Program

Program Offer Stage: As Proposed

Related Programs:
Program Characteristics:
Executive Summary

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

Program Summary

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

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

Climate Action Plan: 18-9 By policy, sustainable practices of prospective vendors, contractors and service providers are included as evaluation criteria in all contract awards over \$5,000. 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Percent of contracts awarded to MWESB and QRF businesses	23%	35%	35%	35%
Outcome	Minimize the number of sustained protests on formal procurements	0	0	1	0
Output	Number of formal RFP and Bid solicitations issued	69	70	60	70
Output	Number of contracts processed	737	700	700	700

Performance Measures Descriptions

These are the same performance measures as in FY 2014. Purchasing manages formal Request For Proposal (RFP) and bid solicitations (>\$150,000) for the County because they represent the greatest risk in the County's purchasing activity. Minimizing the number of sustained protests is an indicator of how well Purchasing is managing the risks associated with formal procurement processes. The output measures listed are good indicators of the volume of formal procurements we conduct and the contract processing activity across all county departments.

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	2014	2014	2015	2015
Personnel	\$1,865,452	\$0	\$1,901,356	\$0
Contractual Services	\$49,103	\$0	\$63,907	\$0
Materials & Supplies	\$77,503	\$0	\$78,678	\$0
Total GF/non-GF	\$1,992,058	\$0	\$2,043,941	\$0
Program Total:	\$1,992,058		\$2,043,941	
Program FTE	18.00	0.00	18.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

External revenues are generated primarily when fees are collected for services performed in response to public records requests.

Significant Program Changes

Last Year this program was: 72005 FRM Purchasing

Department: County Management **Program Contact:** Michelle Cross
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
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 Summary

The Property & Liability Risk Program (P&LRP) purchases property insurance, County vehicle/fleet coverage, marine coverage, crime coverage, 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 and procedures. The P&LRP designs and implements risk management strategies for the prevention of risk exposure and property and liability loss County-wide. The 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
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 budget	8	8	8.5	8.5

Performance Measures Descriptions

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 9 cents. The County's rate is 8.5 cents, indicating that the cost of the Liability Risk Program again this year is below the average premium rate for self-insured 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&LP 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	2014	2014	2015	2015
Personnel	\$0	\$217,680	\$0	\$170,090
Contractual Services	\$0	\$271,200	\$0	\$260,447
Materials & Supplies	\$0	\$2,368,224	\$0	\$2,447,005
Total GF/non-GF	\$0	\$2,857,104	\$0	\$2,877,542
Program Total:	\$2,857,104		\$2,877,542	
Program FTE	0.00	1.50	0.00	1.50

Program Revenues				
Other / Miscellaneous	\$0	\$2,779,352	\$0	\$2,877,542
Total Revenue	\$0	\$2,779,352	\$0	\$2,877,542

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: 72006 FRM Property & Liability Risk Mgmt

Department: County Management **Program Contact:** Susie Cameron
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
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 Summary

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

- Accurately withholding, reporting and remitting employment taxes to Federal, State and Local taxing authorities;
- 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 Government Operations section, item 18-8 related to reduction of waste by providing electronic disbursements of wages to employees' financial institutions and providing paperless notification of their deposits. Currently 97% of employees participate in direct deposit of funds and of those, 92% receive the notification of deposit via email.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Average number of payments issued per period*	6698	6700	6665	6700
Outcome	Percent issued without error*	99%	99%	99%	99%
Output	Percent of employees participating in Deferred Comp**	48%	50%	48%	50%

Performance Measures Descriptions

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

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%.

Legal / Contractual Obligation

Wage payments are mandated by Federal & State wage and hour laws, 10 union contracts, and Multnomah County Personnel Rules. Withholding and remitting employment taxes is mandated by the Internal Revenue Service and the Oregon Dept of Revenue. Pension contributions are mandated by union contracts, Multnomah County Personnel Rules and Oregon Revised Statutes. Failure to comply with these laws and regulations result in fines and penalties being assessed.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$795,295	\$0	\$802,801	\$0
Contractual Services	\$25,675	\$0	\$23,000	\$0
Materials & Supplies	\$26,204	\$0	\$27,359	\$0
Total GF/non-GF	\$847,174	\$0	\$853,160	\$0
Program Total:	\$847,174		\$853,160	
Program FTE	7.95	0.00	7.95	0.00

Program Revenues				
Other / Miscellaneous	\$125,400	\$0	\$128,106	\$0
Total Revenue	\$125,400	\$0	\$128,106	\$0

Explanation of Revenues

This program is supported by General Fund revenues. External revenues for the deferred compensation program are contractually negotiated with the County's deferred compensation provider through a revenue sharing agreement. All administrative costs associated with the program are paid for through the agreement. The revenue sharing enables the County to offer the program to employees at no cost to the County. The current reimbursement for FY 2015 is \$125,706 and is adjusted each following year by the CPI-U amount. The remaining \$2,400 is miscellaneous revenue.

Significant Program Changes

Last Year this program was: 72007A FRM Payroll/Retirement Svcs

This offer also includes last year's program offer 72007B Payroll/Retirement Service Support.

Department: County Management **Program Contact:** Mark Campbell
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

Treasury manages the County's cash assets, investment portfolio, debt, banking services and relationships and broker/dealer relationships. Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient 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.

Program Summary

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

Treasury supports the 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 Visitors Development Fund to support tourist activities. A Transient Lodging Tax (TLT) is charged on the rental of hotel/motel rooms within the county. It is currently set at a rate of 11.5% of rental fees. Most of the revenue generated by the TLT is passed through to other entities. Cities retain 5%, another 3% is dedicated to operating the Oregon Convention Center, and 2.5% is passed through to the Visitors Development Fund.

Treasury maintains effective banking 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	290	277	290	292
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Output	Number of Business Accounts in County****	64,647	64,800	63,400	64,750

Performance Measures Descriptions

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

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

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

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

Legal / Contractual Obligation

Oregon Revised Statutes ORS 294 and 295 (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 2016.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$370,895	\$0	\$379,497	\$0
Contractual Services	\$1,296,301	\$0	\$1,285,602	\$0
Materials & Supplies	\$12,000	\$0	\$12,610	\$0
Total GF/non-GF	\$1,679,196	\$0	\$1,677,708	\$0
Program Total:	\$1,679,196		\$1,677,708	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Service Charges	\$100,000	\$0	\$100,902	\$0
Total Revenue	\$100,000	\$0	\$100,902	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

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

Significant Program Changes

Last Year this program was: 72008 FRM Treasury and Tax Administration

Department: County Management **Program Contact:** Michelle Cross
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Safety and Health Section oversees the loss prevention efforts of the County. They assist each department in meeting loss prevention requirements of a workers' compensation self-insured employer and OR OSHA compliance. The Workers' Compensation Section manages the work-related employee injury and illness process and assists employees in returning to their jobs post injury or illness.

Program Summary

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.

This program 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 (WCD) Employer-At-Injury reimbursement program.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of site safety visits to meet loss prevention consultative needs and satisfy OR-OSHA compliance for	23	24	20	24
Outcome	Workers' Compensation Experience Rating Modifier (ERM) below industry average	.87	.87	.87	.87

Performance Measures Descriptions

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

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$0	\$768,026	\$0	\$779,672
Contractual Services	\$0	\$320,000	\$0	\$320,438
Materials & Supplies	\$0	\$3,669,000	\$0	\$3,464,890
Internal Services	\$0	\$20,348	\$0	\$0
Total GF/non-GF	\$0	\$4,777,374	\$0	\$4,565,000
Program Total:	\$4,777,374		\$4,565,000	
Program FTE	0.00	7.00	0.00	6.50

Program Revenues				
Other / Miscellaneous	\$0	\$4,855,126	\$0	\$4,565,000
Total Revenue	\$0	\$4,855,126	\$0	\$4,565,000

Explanation of Revenues

The Workers' Compensation Section receives reimbursement from the State of Oregon for claims cost when specific eligibility criteria are met. Claim processing over payment reimbursements are also received as revenue. Safety and Health receives internal service reimbursements from departments whose staff attend the first aid/CPR/AED classes taught by Safety and Health instructors. The revenues received are to offset the cost paid to the 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: 72009A FRM Worker's Compensations /Safety & Health

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	2014	2014	2015	2015
Contractual Services	\$0	\$100,000	\$0	\$100,000
Internal Services	\$0	\$2,160	\$0	\$2,340
Total GF/non-GF	\$0	\$102,160	\$0	\$102,340
Program Total:	\$102,160		\$102,340	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Taxes	\$0	\$102,160	\$0	\$102,340
Total Revenue	\$0	\$102,160	\$0	\$102,340

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: 72010 FRM Recreation Fund Payment to Metro

Department: County Management

Program Contact: Travis Graves

Program Offer Type: Administration

Program Offer Stage: As Proposed

Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

Central HR Administration sets direction, determines policy, develops process structures, and builds relationships to develop and sustain a diverse, talented workforce necessary to achieve results across the organization. Central HR Administration focuses on facilitating communication linkages, ensuring stakeholder input and engaging in collaborative problem resolution to achieve results. The HR Director is the primary liaison to senior leaders to ensure HR processes are aligned with countywide business goals and oversees evaluation of HR contributions to organizational effectiveness. Central HR administration oversees countywide program integration and performance measurement; leads HR technology development and process automation; provides budget and financial management; implements employee recognition programs; and ensures compliance with federal, state, local laws, rules, regulations and labor agreements. Additionally, the Privacy Officer program provides countywide accountability for HIPAA and Privacy Rule compliance to ensure that county operations and services safeguard the privacy of employee and client protected health information.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of countywide job applications in the Neogov applicant tracking system.	25,654	25,000	26,000	26,000
Outcome	Percentage of new employees completing countywide Basic Privacy training.	N/A	100%	41%	100%

Performance Measures Descriptions

Output: The number of countywide job applications measures the number of applicants interested in county employment. Outcome: Training is a key component to Privacy Rule compliance and the County's ability to mitigate Privacy Rule violations. Privacy training is incorporated into countywide e-learning for all new employees. Countywide privacy training is in addition to currently delivered department-based training. FY14 is the pilot year for the newly implemented privacy training system.

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. Eleven labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$561,617	\$144,957	\$572,328	\$155,962
Contractual Services	\$99,005	\$30,675	\$99,005	\$5,000
Materials & Supplies	\$30,950	\$17,842	\$62,530	\$19,840
Internal Services	\$448,345	\$28,500	\$643,245	\$0
Total GF/non-GF	\$1,139,917	\$221,974	\$1,377,108	\$180,802
Program Total:	\$1,361,891		\$1,557,910	
Program FTE	3.63	1.00	3.63	1.00

Program Revenues				
Other / Miscellaneous	\$0	\$221,974	\$0	\$180,802
Total Revenue	\$0	\$221,974	\$0	\$180,802

Explanation of Revenues

This offer is supported by County General Fund and the Risk Fund

Significant Program Changes

Last Year this program was: 72016 Central HR Administration

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

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

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

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

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

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of Equity Facilitators trained to implement the Equity and Empowerment Lens	19	15	100	50
Outcome	Percent of total positions reclassified, revised, updated.	16.9%	12.7%	10.2%	15.2%
Output	Number of Countywide training class attendees.	4148	4500	4500	4500

Performance Measures Descriptions

Output: Employees are trained to facilitate the E&E Lens, broadening the impact of this tool countywide. FY14 estimate is higher than FY15 offer due to the end of a limited duration position resulting in a reduction in capacity for FY15. Outcome: Positions studied, re-classed, revised, or updated as a result of classification or compensation review indicates better alignment to job market factors; technology changes, regulatory requirements and the inability to fill vacancies and/or impact on essential public services. Output: The number of employees taking Talent Development sponsored training.

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. Eleven labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$1,371,770	\$0	\$1,404,775	\$0
Contractual Services	\$182,720	\$0	\$127,652	\$0
Materials & Supplies	\$35,089	\$0	\$63,700	\$0
Total GF/non-GF	\$1,589,579	\$0	\$1,596,127	\$0
Program Total:	\$1,589,579		\$1,596,127	
Program FTE	10.60	0.00	10.60	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: 72017A Central HR Services

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
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 11 labor contracts, representing 85% of the County workforce.

Program Summary

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

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

Labor Relations:

- Leads collective bargaining activities, including contract negotiations, interim negotiations, labor contract administration and interpretation.
- Guides development of employee relations programs to create and promote a positive organizational culture, and advocate for fair, respectful treatment of employees.
- Ensures consistent application and enforcement of collective bargaining agreements, work rules, grievance and discipline policies.
- Provides internal expertise for dispute resolution, grievance handling, and cooperative problem-solving.
- Maintains and develop personnel rules and administers the county's drug and alcohol testing process.
- Coordinates countywide layoff activities and the merit council appeals process.
- Manages the Unemployment Claims process; and
- Ensures compliance with federal, state, local laws, rules, regulations and labor agreements, and communicates, trains and coaches supervisors, managers and department human resources units on these requirements

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of Labor disputes.	102	170	120	120
Outcome	Percentage of labor disputes settled collaboratively.	96%	90%	92%	93%

Performance Measures Descriptions

Output and Outcome: Disputes include formal and informal disagreements about the interpretation or application of labor contracts, Personnel Rules, practices or policies. Resolving labor disputes collaboratively means all involved parties have agreed to the resolution without going to arbitration. Arbitration can be costly and result in a binding decision that is not in the county's best interest. Purchase for FY14 was high compared to estimate, as disputes fluctuate on a number of factors both within and outside the County's control.

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$778,572	\$43,767	\$784,566	\$44,838
Contractual Services	\$22,540	\$0	\$17,540	\$0
Materials & Supplies	\$13,350	\$0	\$18,350	\$0
Internal Services	\$159,594	\$188,909	\$0	\$56,882
Total GF/non-GF	\$974,056	\$232,676	\$820,456	\$101,720
Program Total:	\$1,206,732		\$922,176	
Program FTE	5.60	0.25	5.60	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$50,892	\$0	\$101,720
Total Revenue	\$0	\$50,892	\$0	\$101,720

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: 72018 Central HR Labor Relations

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	2014	2014	2015	2015
Personnel	\$0	\$27,501	\$0	\$28,176
Materials & Supplies	\$0	\$1,521,475	\$0	\$792,244
Total GF/non-GF	\$0	\$1,548,976	\$0	\$820,420
Program Total:	\$1,548,976		\$820,420	
Program FTE	0.00	0.15	0.00	0.15

Program Revenues				
Other / Miscellaneous	\$0	\$1,553,251	\$0	\$820,420
Total Revenue	\$0	\$1,553,251	\$0	\$820,420

Explanation of Revenues

Unemployment claims are funded by assessing a rate based on 0.25% of monthly payroll for each department.

Significant Program Changes

Last Year this program was: 72019 Central HR Unemployment

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
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 Summary

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

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

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

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Medical plan annual member count	11,801	12,600	12,000	12,000
Outcome	Participation in County Wellness Campaigns	--	--	1,451	2,000
Efficiency	County's monthly per employee benefit cost (increase)	4.5%	4.5%	0%	0%

Performance Measures Descriptions

Output: Total number of members enrolled in health plan coverage during the plan year. This includes employees, retirees, COBRA participants and dependents from all. The FY member count reflects prior year enrollment. Outcome: Reports number of individual participating in County Wellness Campaigns, these began in 2013. Efficiency: Actual dollar costs per FTE FY 2012 \$1,128, FY 2013 \$1,179, FY 2014 \$1,179. Four-year national average increase has been 5.65%.

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 EEO laws. Labor contracts require transit pass be provided by employer. OAR Chapter 340, Div 242 requires employers to provide commute options to achieve and maintain a reduced auto trip rate. To meet this requirement, County assists DEQ with their bi-annual survey to determine current commute methods, then follows DEQ approved plan to meet target reductions.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$0	\$1,555,238	\$0	\$2,661,132
Contractual Services	\$0	\$1,272,000	\$0	\$1,305,149
Materials & Supplies	\$0	\$81,332,458	\$0	\$82,693,060
Internal Services	\$0	\$160,015	\$0	\$352,972
Total GF/non-GF	\$0	\$84,319,711	\$0	\$87,012,313
Program Total:	\$84,319,711		\$87,012,313	
Program FTE	0.00	13.37	0.00	13.37

Program Revenues				
Other / Miscellaneous	\$0	\$84,455,220	\$0	\$86,970,313
Service Charges	\$0	\$42,000	\$0	\$42,000
Total Revenue	\$0	\$84,497,220	\$0	\$87,012,313

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage, benefit administration charge (1.00% 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 collected under 705210 pay for expenses recorded under 705200, 705211, 705212, 705213, 705214, 705215, 705216, 705217, 705218, 705230, 705240, 705245.

Significant Program Changes

Last Year this program was: 72020 Central HR Employee Benefits

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Innovative/New Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

This program offer requests \$120,000 of General Fund to establish and maintain a network of child care providers for Multnomah County Employees. The network of providers will offer discounted rates and priority access for up to 180 children of County employees at up to 15 child care centers.

Program Summary

Child care for working parents provides support to both families and employers. According to a national study of employers, availability of quality child care improves productivity and reduces absenteeism and turnover. Access to high-quality child care also affects child development.

A 2013 national study found that Oregon has the least affordable child care in the country. In a survey issued in late 2013, many County employees reported a desire for affordable, high-quality child care near their work sites, and expressed interest in Multnomah County-sponsored child care facilities. For these reasons, Multnomah County seeks to provide child care support to County employees.

With this program offer, Multnomah County would enter into agreements with multiple child care centers around the city to provide discounted rates and priority access for children of County employees. Providers may include both center-based and certified in-home child care. Funding will be used for two purposes:

- a) Management and maintenance of the network of up to 15 child care providers,
- b) Incentives and stipends paid to child care providers in exchange for discounted rates and priority access for children of County employees.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Percent of employee referrals that are able to access care through the network.	0	0	0	60%
Outcome	Percent of participating parents satisfied with the quality of child care received through the network.	0	0	0	100%
Output	Number of children enrolled in the Multnomah County Child Care Network	0	0	0	100

Performance Measures Descriptions

"Employee Referrals" is defined as: employees who contact Central Human Resources and request assistance placing one or more children in child care through the Multnomah County Child Care Network.

"Participating parents" are those employees with children receiving child care through the Multnomah County Child Care network.

Legal / Contractual Obligation

Because participation would confer an indirect financial benefit to employees, the County will need to negotiate labor representatives' approval of respective bargaining units' membership eligibility. Central HR does not foresee barriers to securing agreement.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Contractual Services	\$0	\$0	\$120,000	\$0
Total GF/non-GF	\$0	\$0	\$120,000	\$0
Program Total:	\$0		\$120,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

\$120,000 General Fund

In FY 2016, this program would be funded by adjusting the personnel rates charged to departments. Departments would receive a minor increase in their General Fund Contingency to cover the higher cost. For reference, the current program offer cost would represent a .03% adjustment to the FY 15 base wage.

Significant Program Changes

Last Year this program was:

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Innovative/New Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

This program offer requests \$210,000 of General Fund to provide discounted child care to County employees. With this funding, the County will pay a percentage (estimated at 10%) of tuition for up to 180 children placed in the Multnomah County Child Care Network established by Program Offer 72021A-15. The payment will go directly to providers in the network as tuition for the children of participating County employees. This discount will allow Multnomah County employees to access high-quality child care at a more affordable rate.

Program Summary

Child care for working parents provides support to both families and employers. According to a national study of employers, availability of quality child care improves productivity and reduces absenteeism and turnover. Access to high-quality child care also affects child development.

A 2013 national study found that Oregon has the least affordable child care in the country. In a survey issued in late 2013, many County employees reported a desire for affordable, high-quality child care near their work sites, and expressed interest in Multnomah County-sponsored child care facilities. For these reasons, Multnomah County seeks to provide child care support to County employees.

This program offer pays for a tuition discount for County employees who place their children in the Multnomah County Childcare Network established in program offer 72021-15A. With this funding, the County will pay a percentage (estimated at 10%) of tuition for employees who place their children in the Multnomah County Child Care Network (up to 180 children). The payment will go directly to providers in the network as tuition for the children of County employees. This discount will allow Multnomah County employees to access high-quality child care at a more affordable rate.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Percent of employee referrals that are able to access care through the network.	0	0	0	65%
Outcome	Percent of participating parents satisfied with the quality of child care received through the network.	0	0	0	100%
Output	Number of children enrolled in the Multnomah County Child Care Network	0	0	0	125

Performance Measures Descriptions

"Employee Referrals" is defined as: employees who contact Central Human Resources and request assistance placing one or more children in child care through the Multnomah County Child Care Network.

"Participating parents" are those employees with children receiving child care through the Multnomah County Child Care network.

Legal / Contractual Obligation

Because participation would confer an indirect financial benefit to employees, the County will need to negotiate labor representatives' approval of respective bargaining units' membership eligibility. Central HR does not foresee barriers to securing agreement.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Contractual Services	\$0	\$0	\$210,000	\$0
Total GF/non-GF	\$0	\$0	\$210,000	\$0
Program Total:	\$0		\$210,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

\$210,000 General Fund

In FY 2016, this program would be funded by adjusting the personnel rates charged to departments. Departments would receive a minor increase in their General Fund Contingency to cover the higher cost. For reference, the current program offer cost would represent a .08% adjustment to the FY 15 base wage.

Significant Program Changes

Last Year this program was:

Department: County Management **Program Contact:** Randy Walruff
Program Offer Type: Administration **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

DART Administration performs the duties of the County Assessor including property valuation and assessment, property tax rate/levy calculation, certifying the property tax roll for collection, ownership and records management, and mapping; is responsible for maintaining Real Market Value on over 341,000 real and personal property accounts, and capturing and calculating Measure 50 "exception value" defined as new construction, renovation or remodeling, which increases total Assessed Value of taxing districts. DART Administration performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.4 billion in property taxes; and the County Clerk functions of document recording, marriage licenses and domestic partnership registrations, and administration of the Board of Property Tax Appeals.

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

DART 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, monitors division activities and processes for statutory compliance, and submits annually required compliance reports to the Oregon Dept of Revenue. This Program ensures the collection of property taxes in a timely manner that is fair & equitable to all taxpayers and maintains accurate, accessible property ownership records and property descriptions that are used in the production of county property tax maps. The Program provides quality customer service to taxpayers. DART has taken steps toward achieving 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Total Number of Property Tax Accounts Administered	340,436	341,000	340,940	341,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100%	100%	100%	100%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	7.4%	5.0%	5.0%	5.5%
Efficiency	Cost of Collection per Account (in Dollars)	\$3.77	\$3.59	\$3.56	\$4.00

Performance Measures Descriptions

The percent of required compliance reports received and accepted by the Dept of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 5-6% of total DART operating program expenditures. The cost of collection per account will fluctuate depending on costs of collection activities and the number of accounts.

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their functions. Any reduction to this program may jeopardize the grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$802,579	\$0	\$913,167	\$0
Contractual Services	\$2,000	\$0	\$5,872	\$0
Materials & Supplies	\$157,901	\$0	\$161,985	\$0
Internal Services	\$102,607	\$0	\$122,168	\$0
Total GF/non-GF	\$1,065,087	\$0	\$1,203,192	\$0
Program Total:	\$1,065,087		\$1,203,192	
Program FTE	5.00	0.00	6.00	0.00

Program Revenues				
Fees, Permits & Charges	\$85,000	\$0	\$76,000	\$0
Intergovernmental	\$165,110	\$0	\$200,241	\$0
Service Charges	\$8,500	\$0	\$0	\$0
Total Revenue	\$258,610	\$0	\$276,241	\$0

Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of program expenditures. Grant amounts can vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total share of CAFFA is estimated at \$4,029,000 for FY15, with \$200,241 allocated to DART Administration Program. General Fund Revenue of \$76,000 is from a portion of the document recording fee for County Assessment and Taxation Programs (5% of the \$10 per document fee) and is for the maintenance of county property tax systems. The document recording fee may vary annually based upon economic factors affecting the real estate market and the number of documents recorded. (Note: The balance of the \$10 document recording fee is allocated to the County Clerk (5%) and to the County Assessment & Taxation Fund (90%) for distribution to the Oregon Dept of Revenue for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: 72023 Div of Assessment, Recording & Taxation Admi

DART Administration Program includes the addition of a new position (1.00 FTE) for a DART Deputy Director. This change was made utilizing existing budgeted funds, by converting temporary staffing resources to a new permanent position.

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$750,465	\$0	\$744,330	\$0
Materials & Supplies	\$16,744	\$0	\$17,021	\$0
Internal Services	\$218,957	\$0	\$243,827	\$0
Total GF/non-GF	\$986,166	\$0	\$1,005,178	\$0
Program Total:	\$986,166		\$1,005,178	
Program FTE	9.30	0.00	9.30	0.00

Program Revenues				
Intergovernmental	\$306,520	\$0	\$310,636	\$0
Total Revenue	\$306,520	\$0	\$310,636	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$310,636 allocated to DART Customer Service Program. Remaining Customer Service Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72024 DART Customer Service

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 Summary

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

For FY 2013, 178,493 documents were recorded, 6,192 Marriage Licenses were processed, 402 Domestic Partnership Registrations were issued and 3,844 Passport Applications were accepted. Last year 1,346 BoPTA appeals were processed. All areas within the County Clerk Functions program provide direct customer service by responding to telephone, chat and email inquiries and walk-in customers. The Recording staff assist approximately 15,000 customers at the counter annually and responds to an estimated 15,000 inquiries. The Marriage License and Domestic Partnership staff assist approximately 28,000 customers at the counter annually and respond to a high volume of inquiries that are reported within the Customer Service total of approximately 90,000 annually.

This program also makes available records for customer use. Electronic recording functionality was installed in 2012 and additional service providers were added in 2013, thereby improving efficiency and customer service. The Recording Office, Customer Service Office and Public Research Room were integrated in 2012 which improved efficiency and quality of service delivery. Additional improvements from technology updates included an electronic customer queuing system, an online chat tool and an upgraded customer PC menu and services. In 2013 records were digitized and a new search engine for PC's used by customers was installed.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of Marriage Licenses Issued	6,192	6,300	6,300	6,400
Outcome	Number of Accurately Processed Licenses	6,179	6,200	6,280	6,380
Output	Number of Documents Recorded	178,493	175,000	175,000	175,000
Outcome	Average Number of Business Days to Return Original Recorded Documents	4	5	5	5

Performance Measures Descriptions

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. Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the Dept of Revenue determines the acceptable level of assessment and taxation staffing; DART is already at the minimally acceptable level to perform their functions. Any reduction to the BoPTA portion of this Program may jeopardize the grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$967,138	\$0	\$1,005,990	\$0
Contractual Services	\$87,175	\$0	\$86,650	\$0
Materials & Supplies	\$90,850	\$0	\$107,918	\$0
Internal Services	\$272,319	\$0	\$258,636	\$0
Total GF/non-GF	\$1,417,482	\$0	\$1,459,194	\$0
Program Total:	\$1,417,482		\$1,459,194	
Program FTE	12.00	0.00	12.00	0.00

Program Revenues				
Fees, Permits & Charges	\$5,035,750	\$0	\$4,367,000	\$0
Intergovernmental	\$39,500	\$0	\$39,887	\$0
Other / Miscellaneous	\$50,000	\$0	\$50,000	\$0
Total Revenue	\$5,125,250	\$0	\$4,456,887	\$0

Explanation of Revenues

A \$60 fee is collected for each marriage license, State and County Domestic Partnership (DP) registration: \$25 to the County General Fund, \$25 to State Domestic Violence fund, and \$10 to Court Conciliation Services. Estimated Fees for marriage licenses, domestic partnerships, marriage record copies, amendments to marriage and DP records, and waivers of 3-day waiting period for a marriage license are \$260,000. Passport fees for acceptance of applications (\$25) and photos (\$10) are estimated at \$150,000. Document Recording page fees retained by the County General Fund are estimated at \$3,780,000. Estimated fees for Recording record copies are \$50,000. A portion of recording fees collected for the Corner Preservation Fund and the County Assessment Function Funding Account are credited to the County Clerk Fund for purposes described in ORS 205.320(18) are projected to be \$141,000. Estimated fees for filing a Board of Property Tax (BoPTA) Appeal (\$30/account) are \$36,000. County Assessment Function Funding Assistance (CAFFA) Grant allocated to BoPTA is \$39,887.

Significant Program Changes

Last Year this program was: 72025A DART County Clerk Functions

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics: One-Time-Only Request

Executive Summary

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

Program Summary

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

The County Clerk Carryover Program for FY15 will achieve the digitization of a large portion of the County Clerk historical records that are currently in microfiche and microfilm format, as well as some hard copy records, in addition to providing for maintenance of existing county clerk records and systems. In the past, these records have been available to the public in DART's public research room via microfilm and microfiche. Records from 2007 forward have been available electronically at public access terminals on site, via the County Clerk Recording system. The digitization of historical records in FY15 continues an ongoing records digitization project. By converting records to digital/electronic format, the County is positioned to no longer rely upon antiquated microfilm and microfiche equipment, and to provide for optimal space utilization.

The Program aligns with DART's strategic business plan to provide public access to County Clerk records through the consolidated Customer Service Office, providing public records in an accessible electronic format via a new Digital Research Room implemented during FY14. This comprehensive approach provides improved and efficient service delivery for access to public records. The scaled Program Offer utilizes unspent restricted revenues dedicated for the County Clerk that reside within the County General Fund, to continue digitization of County Clerk records, services related to the new Digital Research Room and maintenance of County Clerk records and systems.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of digital records converted and uploaded to Digital Research Room	1.8 Million	0	2.9 Million	1.6 Million
Outcome		0	0	0	0

Performance Measures Descriptions

The number of digital records converted and uploaded to the Digital Research Room is a new measure. Digital images include both record index images and recorded document images. Initial conversion and upload completed in FY2013 included 1.8 million index and document images for 1994 to 2001 records. Estimated digital images for current year FY14 represent records for 1965 through 1993. Digital images uploads for years prior to 1965 are anticipated for FY15 and forward.

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 the document recording fees be dedicated to a County Clerk Fund established by the County governing body, for the purpose of acquiring records storage and retrieval systems, and maintaining and restoring records as authorized by the County Clerk.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$17,569	\$0	\$168,450	\$0
Contractual Services	\$324,083	\$0	\$57,550	\$0
Materials & Supplies	\$11,348	\$0	\$0	\$0
Capital Outlay	\$8,000	\$0	\$0	\$0
Total GF/non-GF	\$361,000	\$0	\$226,000	\$0
Program Total:	\$361,000		\$226,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$361,000	\$0	\$226,000	\$0
Total Revenue	\$361,000	\$0	\$226,000	\$0

Explanation of Revenues

The carryover revenue in this Program, in the amount of \$226,000 represents unspent "restricted revenues", and is a portion of recording fees dedicated to the County Clerk that reside in the general fund. Under GASB #54, these funds are restricted for purposes described in Oregon Revised Statute 205.320(18).

Significant Program Changes

Last Year this program was: 72025B DART County Clerk

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation (A&T) staffing. The DOR has determined that DART staffing is already at the minimally acceptable level to perform their A&T functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$333,342	\$0	\$333,029	\$0
Contractual Services	\$1,474	\$0	\$1,474	\$0
Materials & Supplies	\$2,686	\$0	\$2,697	\$0
Internal Services	\$77,728	\$0	\$79,848	\$0
Total GF/non-GF	\$415,230	\$0	\$417,048	\$0
Program Total:	\$415,230		\$417,048	
Program FTE	4.20	0.00	4.20	0.00

Program Revenues				
Intergovernmental	\$138,645	\$0	\$140,209	\$0
Total Revenue	\$138,645	\$0	\$140,209	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$140,209 allocated to DART Ownership Program. Remaining Ownership Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72026 DART Ownership

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 Summary

The Tax Revenue Management Program sends property tax statements, collects current and delinquent real and personal property taxes and various fees, issues property tax refunds, distributes tax revenues to taxing districts, and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. 360,000 tax statements are sent annually and \$1.4 billion in property taxes is levied for collection. Approximately 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 hardware and software is currently being replaced and is expected to result in cost savings and efficiencies. Customer use of electronic payment continues to increase. Credit card options and payment by phone have been implemented. Online access to tax statement images has recently been implemented. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Legislation (2015) is being proposed for efficiencies and improvements. Delinquencies are monitored closely and addressed effectively. A new assessment and taxation computer system eventually is expected to increase efficiency and customer service.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Property Tax Statements Issued	356,248	365,000	360,000	360,000
Outcome	Percentage of Current Year Property Taxes Collected	97.3%	97.2%	97.2%	97.2%
Outcome	Tax Collected Via Electronic Payment (in Dollars)	48,210,556	55,000,000	55,000,000	65,000,000

Performance Measures Descriptions

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of Assessment and Taxation (A& T) staffing. The DOR has determined that the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$1,048,684	\$0	\$1,073,704	\$0
Contractual Services	\$142,925	\$0	\$144,925	\$0
Materials & Supplies	\$61,494	\$0	\$62,376	\$0
Internal Services	\$459,329	\$0	\$474,988	\$0
Total GF/non-GF	\$1,712,432	\$0	\$1,755,993	\$0
Program Total:	\$1,712,432		\$1,755,993	
Program FTE	11.50	0.00	11.50	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$400,000	\$0
Intergovernmental	\$379,595	\$0	\$383,964	\$0
Other / Miscellaneous	\$3,300	\$0	\$5,500	\$0
Total Revenue	\$782,895	\$0	\$789,464	\$0

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 25% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share for FY15 is estimated to be \$ 4,029,000, with \$383,964 allocated to Tax Revenue Management Program. Program revenues of \$405,500 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, manufactured structure ownership transfer fees and trip permit fees, and miscellaneous tax collection and copy fees. The County serves as an agent of the State, and pursuant to an IGA, accepts payment on behalf of the State for mobile home ownership document transactions and trip permits, retaining \$30 per ownership transfer and \$5 per trip permit. Remaining Program support is provided by County General Fund revenue.

Significant Program Changes

Last Year this program was: 72027 DART Tax Revenue Management

Department: County Management **Program Contact:** June Tilgner
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Division of Assessment, Recording and Taxation (DART) GIS / Cartography 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 Summary

The GIS / Cartography 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of New Tax Roll Accounts Created	527	500	690	750
Outcome	Average Number of Changes per FTE	3,840	6,200	3,715	4,000
Output	Number of Mapping & Tax Roll Changes	50,200	45,000	54,000	20,600

Performance Measures Descriptions

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. There has been a significant decrease in the volume since FY 2009 and has continued through FY 2013. The number of Mapping & Tax Roll Changes includes audits and data clean-up activities that have taken place this year; in FY 15 the method for measuring is changed using counts of cartography actions and related tax roll changes.

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation (A&T) staffing. The DOR has determined that staffing is at the minimally acceptable level to perform the A&T function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$441,699	\$0	\$453,238	\$0
Contractual Services	\$5,000	\$0	\$1,000	\$0
Materials & Supplies	\$45,530	\$0	\$51,749	\$0
Internal Services	\$77,303	\$0	\$81,491	\$0
Total GF/non-GF	\$569,532	\$0	\$587,478	\$0
Program Total:	\$569,532		\$587,478	
Program FTE	4.30	0.00	4.30	0.00

Program Revenues				
Intergovernmental	\$137,065	\$0	\$143,432	\$0
Total Revenue	\$137,065	\$0	\$143,432	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$143,432 allocated to DART GIS & Parcel Management Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72028 DART GIS & Parcel Management

Increased allocation of Program Manager Sr position to this program for FY15. Increase of .15 FTE from FY14 to FY15. See offset changes in Program Offer # 72029-15.

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 Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$378,486	\$0	\$388,420	\$0
Materials & Supplies	\$14,970	\$0	\$17,279	\$0
Internal Services	\$46,168	\$0	\$49,530	\$0
Total GF/non-GF	\$439,624	\$0	\$455,229	\$0
Program Total:	\$439,624		\$455,229	
Program FTE	3.30	0.00	3.30	0.00

Program Revenues				
Intergovernmental	\$103,885	\$0	\$109,992	\$0
Total Revenue	\$103,885	\$0	\$109,992	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Total annual Multnomah County share of CAFFA is estimated at \$4,029,000 for FY15, with \$109,992 allocated to DART Assessment Performance Analysis Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72029 DART Assessment Performance Analysis

Added allocation of .30 FTE of the Chief Appraiser Position to this program for FY15. Removed allocation of .15 FTE of the Manager Sr position from this program for FY15. Overall net increase of .15 FTE from FY14 to FY15 for this program. See offset changes for Chief Appraiser and Manager Sr position allocations in other DART programs.

Department: County Management **Program Contact:** Sally Brown
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

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

Program Summary

SPG ensures that exempt and specially assessed property is valued in accordance with the law, which maximizes property tax revenues to fund County programs. Property taxes account for approximately 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 and processes over 8,000 accounts with special assessments and/or exemptions. Specially assessed properties include farm, forest and historic while exempt accounts include property owned and/or occupied by organizations such as charitable, fraternal, and religious. Leasehold records are monitored to maintain accurate, taxable values on over 800 accounts where non-exempt tenants lease from exempt government agencies. SPG is responsible for approximately 4,800 property tax exemptions for the War Veteran & Surviving Spouse program and the Active Duty Military program. All of these special assessment and exemption programs are mandated by law. In addition, approximately 500 field inspections are performed as part of the program's compliance activities. Staff calculates and redistributes Maximum Assessed Values in accordance with Measure 50 tax limitation requirements for thousands of new properties created each year. SPG contributes to the process to arrive at the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts. This program ensures that exempt and specially assessed property is accurately assessed as required by the Oregon Revised Statutes (ORS). Maintaining accurate market values on all property relates to the bonding capacity and general obligation bond tax rates for taxing districts in the County.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Accounts Reviewed and Processed for Current Tax Roll	8,949	8,000	9,000	9,000
Outcome	Taxable Market Value Re-established to the Tax Roll (in Millions of dollars)	\$295.6 Mil	\$500 Mil	\$300 Mil	\$300 Mil
Input	Total Exempt Accounts Monitored	36,647	37,000	36,000	36,000
Output	Total Number of Accounts Processed for Prior Tax Roll	2,181	3,040	2,200	2,200

Performance Measures Descriptions

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

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$1,066,310	\$0	\$1,103,039	\$0
Contractual Services	\$0	\$0	\$1,000	\$0
Materials & Supplies	\$18,620	\$0	\$22,875	\$0
Internal Services	\$180,390	\$0	\$190,889	\$0
Total GF/non-GF	\$1,265,320	\$0	\$1,317,803	\$0
Program Total:	\$1,265,320		\$1,317,803	
Program FTE	11.00	0.00	11.00	0.00

Program Revenues				
Intergovernmental	\$412,380	\$0	\$417,404	\$0
Total Revenue	\$412,380	\$0	\$417,404	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$417,404 allocated to DART Property Assessment-Special Programs. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72030 DART Property Assessment Special Programs

Transferred /Allocated .30 FTE of position #704343 to DART Tax Title Program #72038 for FY15 to reflect the portion of staff time expended in support of Tax Foreclosed property management, maintenance and disposition. Net reduction of .30 FTE from FY14 to FY15 for this Program.

Department: County Management **Program Contact:** Rick Teague
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on all taxable Personal Property accounts. Oregon Revised Statutes require annual filings from the 23,000 businesses in the county, comprising more than 34,000 accounts. 30% of those accounts are equipment-leasing companies. Values must be fully recalculated each year to reflect items added or disposed of by businesses and to calculate depreciation influence on remaining assets.

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

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of Non-Leased Accounts Processed, Coded and Valued	21,700	21,800	22,500	23,000
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,280	\$2,290	\$2,317	\$2,350
Output	Percentage of Accounts with Captured Asset Listings	75%	75%	79%	79%
Output	Percentage of Accounts Filing Electronically	10%	10%	10%	10%

Performance Measures Descriptions

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

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 Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation (A&T) staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their A&T functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$1,021,378	\$0	\$1,054,275	\$0
Contractual Services	\$10,000	\$0	\$10,000	\$0
Materials & Supplies	\$12,508	\$0	\$12,754	\$0
Internal Services	\$254,343	\$0	\$253,130	\$0
Total GF/non-GF	\$1,298,229	\$0	\$1,330,159	\$0
Program Total:	\$1,298,229		\$1,330,159	
Program FTE	10.60	0.00	10.60	0.00

Program Revenues				
Intergovernmental	\$353,130	\$0	\$353,746	\$0
Total Revenue	\$353,130	\$0	\$353,746	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$353,746 allocated to DART Personal Property Assessment Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72031 DART Personal Property Assessment

Removed allocation of Chief Appraiser position for Personal Property Assessment program for FY15. Net reduction of .10 FTE from FY14 to FY15. See offset in Program Offer #72029-15.

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 Assistance" (CAFFA) Grant process described in ORS 294.175 the DOR determines the acceptable level of assessment and taxation (A&T) staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their A& T functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$756,906	\$0	\$754,751	\$0
Materials & Supplies	\$24,619	\$0	\$27,514	\$0
Internal Services	\$99,558	\$0	\$104,573	\$0
Total GF/non-GF	\$881,083	\$0	\$886,838	\$0
Program Total:	\$881,083		\$886,838	
Program FTE	7.40	0.00	7.40	0.00

Program Revenues				
Intergovernmental	\$249,245	\$0	\$246,978	\$0
Total Revenue	\$249,245	\$0	\$246,978	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$246,978 allocated to DART Property Assessment-Industrial Program. Remaining Program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: 72032 DART Property Assessment Industrial

Allocation of Chief Appraiser position was cut from Industrial Appraisal program offer for FY15. Net reduction of .15 FTE from FY14 to FY15. See offset in Program Offer 72029-15. As a budget performance measure, we no longer track the percentage of sites reviewed for transfer to industrial valuation. While that is still a function we perform, a better measure to track is the number of industrial sites we conduct site reviews on each year. During those reviews we physically inspect the sites, verify and update the information we base our values on, interview key staff to increase our knowledge of the industries and their trends and recalculate our values. These site reviews are critical to improving the quality of our industrial values which can result in additional tax revenue. In addition, it increases the knowledge base of our industrial staff making them better advocates for the county with taxpayers and in appeal situations.

Department: County Management **Program Contact:** Richard Deich
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on about 23,500 commercial and multifamily properties. Staff physically inspects and appraises 700-750 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Accounts Appraised	850	700	1300	1300
Outcome	New Taxable Exception Value in Millions	\$706	\$970	\$725	\$750
Efficiency	% Automated Recalculation	7.5%	7.6%	20%	20%
Outcome	% Market Groupings with COD Compliance	71%	85%	85%	85%

Performance Measures Descriptions

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

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 Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$1,483,387	\$0	\$1,512,589	\$0
Contractual Services	\$30,500	\$0	\$30,500	\$0
Materials & Supplies	\$74,351	\$0	\$74,003	\$0
Internal Services	\$210,608	\$0	\$218,897	\$0
Total GF/non-GF	\$1,798,846	\$0	\$1,835,989	\$0
Program Total:	\$1,798,846		\$1,835,989	
Program FTE	14.30	0.00	14.30	0.00

Program Revenues				
Intergovernmental	\$475,185	\$0	\$477,437	\$0
Total Revenue	\$475,185	\$0	\$477,437	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$477,437 allocated to DART Commercial Appraisal Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72033 DART Commercial Property Appraisal

Allocation of Chief Appraiser position decreased from .40 FTE in FY14 to .30 FTE in FY15, a net decrease of .10 FTE for management support of Commercial Appraisal Program. See offset increase in Program Offer #72029-15.

Department: County Management **Program Contact:** Leslie CECH
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 converted to commercial use, generic commercial use, personal property floating property, and personal property manufactured homes. Residential Property represents 62% of the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts.

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 209,600 single family and two-four family properties; 35,500 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 8,000 to 9,000 properties annually due to permits issued for new construction, remodeling or renovation. They also appraise 4,000 to 5,000 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Accounts Appraised	16781	15,000	15,000	17,000
Outcome	New Taxable Exception Value in Millions of Dollars	\$427 Million	\$400 Million	\$400 Million	\$450 Million
Efficiency	Accounts Appraised per Appraiser	699	700	700	700
Outcome	% Neighborhood with COD Compliance	93%	98%	98%	98%

Performance Measures Descriptions

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

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 Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$3,020,693	\$0	\$3,032,131	\$0
Contractual Services	\$10,500	\$0	\$10,500	\$0
Materials & Supplies	\$120,675	\$0	\$125,677	\$0
Internal Services	\$436,263	\$0	\$464,211	\$0
Total GF/non-GF	\$3,588,131	\$0	\$3,632,519	\$0
Program Total:	\$3,588,131		\$3,632,519	
Program FTE	29.40	0.00	29.40	0.00

Program Revenues				
Intergovernmental	\$968,540	\$0	\$981,464	\$0
Total Revenue	\$968,540	\$0	\$981,464	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$981,464 allocated to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

Significant Program Changes

Last Year this program was: 72034 DART Residential Property Appraisal

Allocation of Chief Appraiser position changed from .35 FTE in FY14 to .40 FTE in FY15, a net increase of .05 FTE from FY14 to FY15 for management support of this Program.

Department: County Management **Program Contact:** June Tilgner
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 in FY 2008. In FY 2009 were vendor proposal evaluations and selection, with a contract approved at the end of FY 2009. Many milestones were met through FY 2010, FY 2011 and FY 2012. The contract was cancelled in FY 2013 due to missed milestones. In FY 2014 BCC approved new vendor Tyler Technologies under Sole Source Rule 47-0288(1).

Program Summary

The Division of Assessment, Recording and Taxation (DART) is seeking a system upgrade that features integration among all DART business functions, including GIS, document recording, real property assessment, business personal property assessment, tax collection and tax distribution. The program mission is to improve property assessment and taxation services to the customers and stakeholders of Multnomah County by replacing existing legacy software with current technology that will include, and enhance, integration with other applications. The new software application will substantially reduce systemic gaps and duplication of data that exists in our current environment. The technology will increase staff efficiency and the ability to accommodate an increasing workload, playing a key role in e-government for 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	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of A&T System Project Milestones Met	0	8	1	0
Outcome	% of A&T Project Milestones Completed on Time and within Budget	0	100%	100%	0

Performance Measures Descriptions

The multi-year project to select and implement a new A&T System has met the following milestones: FY08- Publish RFP; FY09-Eval. Proposals, Select Vendor, Negotiate Contract; FY10-GAP Analysis Start, Design Start, Dev.Start (a), Server/Oracle Installed; FY11-GAP Analysis Finish, Design Finish, Dev.Start (b), Data Migration Start, Integrations Start. In FY13-Vendor contract cancelled. FY14-BCC approved new vendor Tyler Technologies under Sole Source Rule 47-0288 (1). FY14 milestone: Negotiate Contract. FY15 Milestones TBD as part of contract negotiations.

Legal / Contractual Obligation

TBD Contract negotiations in process

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$0	\$239,140	\$0	\$311,091
Contractual Services	\$0	\$1,624,116	\$0	\$1,900,000
Materials & Supplies	\$0	\$1,578,619	\$0	\$1,588,909
Capital Outlay	\$0	\$0	\$0	\$100,000
Total GF/non-GF	\$0	\$3,441,875	\$0	\$3,900,000
Program Total:	\$3,441,875		\$3,900,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$0	\$3,441,875	\$0	\$3,900,000
Total Revenue	\$0	\$3,441,875	\$0	\$3,900,000

Explanation of Revenues

BWC represents estimated carryover of unspent Fund 2504 project fund balance, and is based upon BWC in FY14, less estimated project expenditures during FY14.

Significant Program Changes

Last Year this program was: 72035 DART Assessment & Taxation System Upgrade

Legal / Contractual Obligation

TBD Contract Negotiations in process with vendor.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Contractual Services	\$0	\$0	\$0	\$1,500,000
Total GF/non-GF	\$0	\$0	\$0	\$1,500,000
Program Total:	\$0		\$1,500,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Financing Sources	\$0	\$0	\$0	\$1,500,000
Total Revenue	\$0	\$0	\$0	\$1,500,000

Explanation of Revenues

General Fund Cash Transfer represents OTO allocations from the Gen Fund for the A&T System Upgrade Project.

Significant Program Changes

Last Year this program was:

Department: County Management

Program Contact: June Tilgner

Program Offer Type: Support

Program Offer Stage: As Proposed

Related Programs:
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 Summary

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

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of Requests & Support Activities Completed	2,740	3,500	4,400	3,500
Outcome	% of Requests Associated with Program Revenue	4.0%	4.0%	5.0%	4.0%

Performance Measures Descriptions

The Number of Requests & Support Activities measures an Activity representing a single request or contact, even if that request is for 5 data files to be created and sent to the client. The percent of Requests Associated with Program Revenue 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 Assistance" (CAFFA) Grant process described in ORS 294.175 the DOR determines the acceptable level of assessment & taxation staffing. The DOR has determined staffing levels are at the minimally acceptable level to perform the A&T function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$835,292	\$0	\$849,135	\$0
Contractual Services	\$56,925	\$0	\$58,925	\$0
Materials & Supplies	\$338,130	\$0	\$353,274	\$0
Internal Services	\$171,502	\$0	\$182,317	\$0
Total GF/non-GF	\$1,401,849	\$0	\$1,443,651	\$0
Program Total:	\$1,401,849		\$1,443,651	
Program FTE	6.70	0.00	6.70	0.00

Program Revenues				
Intergovernmental	\$221,200	\$0	\$223,610	\$0
Other / Miscellaneous	\$50,000	\$0	\$50,000	\$0
Total Revenue	\$271,200	\$0	\$273,610	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$223,610 allocated to DART Applications Support Program. Program revenue of \$50,000 is from service fees for access to Assessment & Taxation information (subscription website user fees) and requests for Assessment and Taxation data files. Service fees are authorized by Department of County Management Fee Ordinance. Fees are projected based upon historical trends. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72037 DART Applications Support

Department: County Management **Program Contact:** Sally Brown
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
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 portfolio consists of 260 properties. Only 5% are properties with improvements or structures. Properties are disposed of at auction, private sales and by transfer to government agencies and non-profit corporations.

Program Summary

The County comes into ownership of real property at least once a year through the foreclosure of delinquent property tax liens. The tax foreclosed properties are placed into the Special Program Group's (SPG) inventory and are managed and disposed of pursuant to Multnomah County Code, Chapter 7. Shortly after the properties are deeded to the County they are available for repurchase by qualified former owners of record. 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 made available for donation to governments, non-profit housing sponsors or Open Space Preservation Sponsors.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Properties remaining in Tax Title Inventory	259	258	245	220
Outcome	Properties placed back on the tax roll & into community use	69	48	46	47
Outcome	Revenue disbursed to taxing districts for public use	1,527,645	473,099	1,200,000	1,500,000

Performance Measures Descriptions

The goal of the program is to reinstate tax foreclosed properties to the tax roll or into public use. At the end of every budget year the tax foreclosed property revenues are totaled, operating expenses and pass-through payments are accounted for, and the balance of revenue is disbursed to Multnomah County 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	2014	2014	2015	2015
Personnel	\$143,333	\$0	\$149,432	\$0
Contractual Services	\$553,119	\$0	\$1,566,776	\$0
Materials & Supplies	\$45,890	\$0	\$81,543	\$0
Internal Services	\$15,712	\$0	\$18,691	\$0
Total GF/non-GF	\$758,054	\$0	\$1,816,442	\$0
Program Total:	\$758,054		\$1,816,442	
Program FTE	1.50	0.00	1.50	0.00

Program Revenues				
Fees, Permits & Charges	\$300	\$0	\$300	\$0
Taxes	\$16,700	\$0	\$9,660	\$0
Other / Miscellaneous	\$700,000	\$0	\$1,800,000	\$0
Interest	\$14,200	\$0	\$5,610	\$0
Total Revenue	\$731,200	\$0	\$1,815,570	\$0

Explanation of Revenues

The Program is financially self sustaining. Program revenues include contract principle estimated at \$9,660 and interest estimated \$5,610 from contracts and repurchases of tax foreclosed properties. Sales of Tax Foreclosed Properties (auction sales, repurchases, and private party sales) are estimated at \$1,800,000 for FY15. Fees of \$300 are for transfers of Tax Foreclosed properties and/or late fees on contract payments, and are charged in accordance with County Fee Ordinance. When program actual revenues exceed the program's operating costs, the excess is distributed to the taxing districts in Multnomah County, in accordance with ORS 275.275, and per formula provided in ORS 311.390.

Significant Program Changes

Last Year this program was: 72038 DART Tax Title

Transferred /Allocated .30 FTE of position #704343 from DART Special Programs (Program Offer #72030) to DART Tax Title Program for FY15 to reflect the portion of staff time expended in support of Tax Foreclosed property management, maintenance and disposition. Net increase of .30 FTE from FY14 to FY15 for this Program. Revenues from auction sales of tax foreclosed properties have increased significantly since FY13.