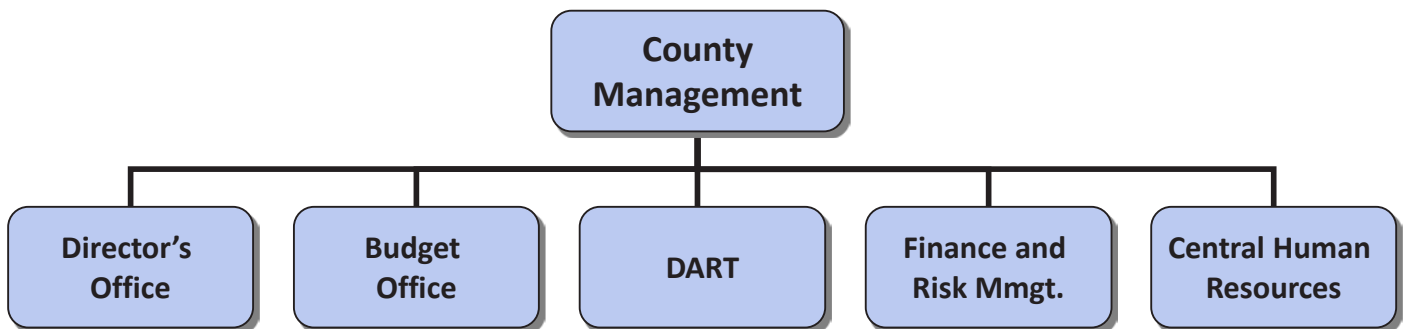


Department Overview

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

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



Budget Overview

The Department of County Management’s budget is \$148.7 million and has 246.60 FTE in all funds. This is an increase of \$13.3 million or 9.8% over the FY 2015 Adopted Budget. Budgeted positions increase by 7.50 FTE.

The General Fund budget has increased by \$7.6 million (22.8%) to \$41.2 million. Other Funds have increased by \$5.7 million. The largest category of expenditures is in materials and supplies at \$97.7 million. This is mostly budgeted in the Risk Fund for medical and dental insurance costs. Personnel Services has increased by \$2.1 million (7.6%). This is due to the 7.50 FTE increase and other personnel changes detailed out in significant changes sections in each division. Contractual Services has increased by \$6.3 million (66.7%). The main reasons are \$5.0 million in program 72040 A Home for Everyone Capital Funding and the Assessment & Taxation system upgrade (72035). Capital Outlay has decreased by \$100,000. This was budgeted for computer hardware for the Assessment & Taxation system upgrade in FY 2015.

The following innovative/new programs have ongoing funding:

- 72005B FRM Strategic Sourcing Contract Administration, \$103,948, 1.00 FTE.
- 72008B FRM Investment Advisory Services, \$120,000.
- 72012 Evaluation and Research Unit, \$328,290, 2.00 FTE.
- 72013 Capital Asset Strategic Planning, \$349,650, 2.00 FTE.
- 72021 Child Care Network and Tuition, \$330,000.

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

- 72025B DART County Clerk Carryover, \$152,000.
- 72011B Inclusive Start-Up Investment Project, \$500,000
- 72017B Job Rotation, \$153,380.
- 72040 A Home for Everyone Capital Funding, \$5,000,000.

Budget Trends	FY 2014	FY 2015	FY 2015	FY 2016	Difference
	Actual	Current Estimate	Adopted Budget	Adopted Budget	
Staffing FTE	235.60	239.10	239.10	246.60	7.50
Personnel Services	\$24,927,055	\$26,945,631	\$27,824,374	\$29,925,703	\$2,101,329
Contractual Services	4,693,497	5,703,421	9,493,912	15,821,657	6,327,745
Materials & Supplies	83,047,198	85,365,704	92,980,910	97,663,903	4,682,993
Internal Services	4,798,460	5,251,218	4,941,610	5,256,089	314,479
Capital Outlay	<u>1,417,609</u>	<u>51,811</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Total Costs	\$118,883,819	\$123,317,785	\$135,340,806	\$148,667,352	\$13,326,546

*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 implemented the new web-based budget software, TeamBudget in FY 2015. There are new technological changes that continue beyond initial implementation.

Finance and Risk Management:

- The County's Procurement Card Payment Program has netted more than \$1.0 million in rebate revenue since 2005.
- Risk Management in coordination with internal business partners has been able to save \$200,000 in insurance premiums in fiscal year 2015.

Central Human Resources:

- Successfully implemented Online Benefits Open Enrollment Countywide.
- Approximately 1/3 of County employees participated in the Power of Me wellness campaign.

DART:

- Implemented a new passport photo service in collaboration with Facilities and Property Management. A new permanent position has been added for FY 2015 to support this function.
- Debit and credit cards are now accepted for on-site point of sale transactions as an additional customer service.

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

Finance - Financing for major capital projects including the Downtown Courthouse, Health Department headquarters, and upgrades to Willamette River bridges.

Finance – Implementation of the Federal Uniform Administrative Guidance and GASB 68.

Central HR - Work with departments to ensure compliance with all HIPAA training requirements

DART - Implementation of the new Assessment & Taxation System.

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

Diversity and Equity

DCM is currently working on several initiatives in the areas of Leadership Development, Recruitment and Succession Planning that are intended to address disparities in our workforce and provide support to the community.

- Training employees on the Equity and Empowerment framework
- “Minimum Qualifications” Project to eliminate artificial barriers in hiring and recruitment
- Purchasing Section MWESB Program
- The Economic Development program works with local financial institutions and foundations to leverage the County’s investment dollars to support under-served and vulnerable populations
- The Fiscal Compliance group provides guidance to small non-profit human service contractors in complying with federal rules and regulations.
- Development and maintenance of a Community of Practice for Equity Facilitators
- The Operations Council restructured to embed Equity in their work.

Budget by Division

Division Name	FY 2016 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$5,839,480	\$0	\$5,839,480	4.00
Budget Office	2,468,963	0	2,468,963	14.00
Finance and Risk Management	8,580,239	8,304,741	16,884,980	60.00
Central Human Resources	4,356,766	94,255,727	98,612,493	35.60
Division of Assessment, Recording & Taxation (DART)	<u>19,931,436</u>	<u>4,930,000</u>	<u>24,861,436</u>	<u>133.00</u>
Total County Management	\$41,176,884	\$107,490,468	\$148,667,352	246.60

Director's Office

The Director's Office is home to the County's Chief Operating Officer (COO) who also serves as the DCM Department Director. The COO is responsible for the administrative infrastructure and financial health of the overall County organization, provides project management and direction for county-wide projects and insures that complex decisions are informed by a county-wide perspective.

The Director's office works with DCM Divisions, Departments, elected officials and staff to establish operational priorities and policy objectives. The Directors of the Department of County Human Services, Health Department, Department of County Assets, Department of Community Services and Department of Community Justice are supervised by the COO, providing a crucial link between corporate policy setters and department implementers.

Significant Changes

A Capital Asset Strategic Planning program has been added for FY 2016 (72013). This program forms a centralized, long range capital asset strategic planning team to coordinate the County's asset strategic planning process, create and monitor a countywide capital "master plan", and link capital planning to financial planning through integrated financial modeling.

DCM has budgeted a \$5.0 million one-time-only program to support the housing development objectives of "A Home for Everyone", the community-wide initiative to end homelessness (72040). This investment, when matched by a similar investment by the City of Portland, will support the production goal of 250 housing units, and will allow the development of an evaluation model for A Home for Everyone.

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

A new countywide Evaluation and Research Unit (72012) was created to develop research, analyze and evaluate countywide business intelligence metrics and program effectiveness. Additionally, it will monitor, analyze, and report on countywide organizational health, emphasizing Central HR metrics and initiatives. The program evaluates cross-departmental county priority programs, including work with system partners to design and implement evaluations of the Home for Everyone work to end homelessness in the region. It includes 2.00 new FTE.

Transfers responsibility for preparing and maintaining the DCM and Nondepartmental budgets from the DCA Hub to the Budget Office. Adds a 1.00 Budget Analyst Principal to provide department-wide budget coordination and support to both DCM and the Nondepartmental Offices.

Based on the Department of County Assets change in their drivers and methodology for allocating Information Technology charges, a significant rate shift impacted the Department of County Management resulting in a shift of over \$120,000 of IT costs to the Budget Office.

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. The Economic Development program leverages existing County programs and policies to enhance the competitiveness of local businesses and increase the economic success of all County residents.

Finance and Risk Management is responsible for preparing the County's Comprehensive Annual Financial Report (CAFR). The CAFR has been awarded the Government Finance Officers of America (GFOA) award for distinguished reporting in each of the past 30 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.

Significant Changes

Strategic Sourcing Contract Administration- adds 1.0 FTE Contract Specialist Senior position to develop and manage countywide contracts related to Strategic Sourcing. This position will reside under Central Purchasing (72005B).

The Economic Development Program was budgeted in program offer 72003B and 72003C for FY 2015. That program is now budgeted as program offer 72011A.

A new Inclusive Start-Up Investment Project has been added for FY 2016. This program budgets an intergovernmental agreement with the Portland Development Commission to launch an inclusive start-up project to diversify and expand support for entrepreneurs in underrepresented communities (72011B).

Chief Financial Officer has reduced a 1.0 FTE administrative position for FY 2016 (72003).

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 countywide goals and oversees evaluation of HR contributions to organizational effectiveness. Central Human Resources manages the following services and systems to support employees, managers as well as the business needs of the County:

- Collective bargaining and labor contract interpretation;
- Personnel rules and County HR policy development and interpretation;
- Job classification & compensation plans;
- Countywide 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

Central Human Resources Division includes some program changes for 2016:

An additional HR Analyst Sr. position to work as a Business Process Specialist with the SAP Team in DCA IT. In target (72016).

Planned Job Rotation program. A one-time-only request for a new HR Manager 1 position to provide experience to County managers in Change Management and Succession Planning. Out of target (72017B).

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 342,000 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 141,000 documents, issues over 7,300 marriage licenses and domestic partnership registrations, responds to 105,000 inquiries and serves 55,000 walk-in customers.

Significant Changes

For FY 2016 a new permanent position has been added to support a new passport photo service implemented in collaboration with Facilities and Property Management. Debit and credit cards are now accepted for on-site point of sale transactions as an additional customer service. A finance position and responsibility for various finance support functions has been transferred from the DCA Finance Hub to DART, to provide department-wide finance services for the Department of County Management.

A multi-year contract was executed to replace the Assessment & Taxation system, with Tyler Technologies' Orion CAMA/Tax Standard software system, featuring integration among all DART business functions, including geographic information systems (GIS), document recording, real property assessment, business personal property assessment, tax collection and tax distribution. The system upgrade will improve property assessment and taxation services to customers and stakeholders of Multnomah County, achieve operational efficiencies, integrate with County standard information technology infrastructure, reduce costs of targeted operations, improve public visibility, accessibility and convenience of assessment, taxation and recording services via web-based electronic and on-line resources, and provide support for e-government for Multnomah County.

DART participates in workforce and leadership development opportunities and implements strategies to address an aging workforce, invests in education and training, and evaluates various recruitment methods for qualified applicants.

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 2016 General Fund	Other Funds	Total Cost	FTE
DCM Director's Office					
72000	DCM Director's Office	\$489,830	\$0	\$489,830	2.00
72013	Capital Asset Strategic Planning	349,650	0	349,650	2.00
72040	A Home for Everyone Capital Funding	5,000,000	0	5,000,000	0.00
Budget Office					
72001	Budget Office	2,140,673	0	2,140,673	12.00
72012	Evaluation and Research Unit	328,290	0	328,290	2.00
Finance and Risk Management					
72002	FRM Accounts Payable	744,197	0	744,197	7.10
72003	FRM Chief Financial Officer	1,387,087	194,053	1,581,140	3.95
72004A	FRM General Ledger	984,579	0	984,579	9.00
72005A	FRM Purchasing	2,092,981	0	2,092,981	18.00
72005B	FRM Strategic Sourcing Contract Administration	103,948	0	103,948	1.00
72006	FRM Property & Liability Risk Management	0	3,095,985	3,095,985	1.50
72007	FRM Payroll/Retirement Services	876,523	0	876,523	7.95
72008A	FRM Treasury and Tax Administration	1,720,924	0	1,720,924	4.00
72008B	FRM Investment Advisory Services	120,000	0	120,000	0.00
72009	FRM Worker's Compensation/Safety & Health	0	4,637,060	4,637,060	6.50
72010	FRM Recreation Fund Payment to Metro	0	102,710	102,710	0.00
72011A	FRM Economic Development	150,000	174,933	324,933	1.00
72011B	Inclusive Start-Up Investment Project	400,000	100,000	500,000	0.00
Central Human Resources					
72016	Central HR Administration	1,267,261	203,567	1,470,828	6.63
72017A	Central HR Services	1,802,322	0	1,802,322	10.60
72017B	Job Rotation	153,380	0	153,380	0.00
72018	Central HR Labor Relations	803,803	55,800	859,603	4.85
72019	Central HR Unemployment	0	874,090	874,090	0.15

County Management

fy2016 adopted budget

Prog. #	Program Name	FY 2016 General Fund	Other Funds	Total Cost	FTE
Central Human Resources continued					
72020	Central HR Employee Benefits	0	93,122,270	93,122,270	13.37
72021	Child Care Network and Tuition	330,000	0	330,000	0.00
Division of Assessment, Recording and Taxation (DART)					
72023	Div of Assessment, Recording & Taxation Administration	1,334,532	0	1,334,532	7.00
72024	DART Customer Service	1,005,765	0	1,005,765	9.30
72025A	DART County Clerk Functions	1,539,569	0	1,539,569	12.50
72025B	DART County Clerk Carryover	152,000	0	152,000	0.00
72026	DART Ownership	424,575	0	424,575	4.20
72027	DART Tax Revenue Management	1,807,707	0	1,807,707	11.50
72028	DART GIS / Cartography	676,823	0	676,823	5.30
72029	DART Assessment Performance Analysis	358,418	0	358,418	2.35
72030	DART Property Assessment Special Programs	1,126,451	0	1,126,451	8.90
72031	DART Personal Property Assessment	1,291,219	0	1,291,219	10.20
72032	DART Property Assessment Industrial	1,038,908	0	1,038,908	8.30
72033	DART Commercial Property Appraisal	1,904,807	0	1,904,807	14.75
72034	DART Residential Property Appraisal	4,120,579	0	4,120,579	31.40
72035	DART Assessment & Taxation System Upgrade	0	4,930,000	4,930,000	0.00
72037	DART Applications Support	1,380,138	0	1,380,138	5.70
72038	DART Tax Title	<u>1,769,945</u>	<u>0</u>	<u>1,769,945</u>	<u>1.60</u>
Total County Management		\$41,176,884	\$107,490,468	\$148,667,352	246.60

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Department: County Management

Program Contact: Marissa Madrigal

Program Offer Type: Administration

Program Offer Stage: As Adopted

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 countywide implications include Budget, Finance, Property Assessments & Recording, Tax Collections and Human Resources. The Director is also the County's Chief Operating Officer.

Program Summary

The Director develops and presents administrative, financial, human resource and infrastructure guidelines and policy to executive level staff, the County Chair and the Board of County Commissioners. The Director works with DCM Division Directors, Chair, Board of County Commissioners and department directors to establish priorities and guidelines and ensure policies are aligned with these priorities. The Director works with department and human resource personnel to recruit, train and retain a high quality diverse 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.

In FY 2016, the Director's Office will work with DCM Division Directors and County Department Directors to strengthen the relationship between centralized policy setters and department implementers to ensure better consistency in application and to improve compliance. The Director's office will also work with DCM Division Directors and County Department Directors to propose a yearly Board Agenda plan that prioritizes board briefings and actions on a county-wide basis.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Development of metrics and regular tracking system for monitoring of countywide organizational health	0	0	0	1
Outcome	Percent of identified "problem trends" addressed timely	0	0	0	100%

Performance Measures Descriptions

The metrics and regular tracking system will be developed and implemented in mid-FY 2016. Both the definition of "problem trends" and the appropriate response will be decided in partnership with department directors and other county leadership.

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	2015	2015	2016	2016
Personnel	\$403,511	\$0	\$398,789	\$0
Contractual Services	\$29,000	\$0	\$48,483	\$0
Materials & Supplies	\$10,700	\$0	\$11,200	\$0
Internal Services	\$39,053	\$0	\$31,358	\$0
Total GF/non-GF	\$482,264	\$0	\$489,830	\$0
Program Total:	\$482,264		\$489,830	
Program FTE	2.00	0.00	2.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72000 DCM Director's Office

The budget for personal services are reduced for FY 2016.

Department: County Management **Program Contact:** Karyne Kieta
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics:

Executive Summary

The Budget Office guides the development of the County's Budget Process, prepares the annual budget and supports the Chair and the Board of County Commissioners with their budgeting decisions by helping align the County's annual spending plan with 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;
- Countywide research and evaluation and cost control analyses;
- Prepares the supplemental budget;
- Maintains the legal budget throughout the course of the year; and
- Provides budget support to the Department of County Management and Nondepartmental Offices.

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

The Budget Office continues to engage in expanding countywide research and evaluation. Potential projects for FY 2016 include: continued analysis of workforce analytics for County Management (DCM), County Assets (DCA) and Central Human Resources; Home for Everyone Housing Initiative; Central Human Services metrics and tracking; the Chair's Office dashboard; and other statistical analysis or research as assigned.

Over the past 13 years, the County has received the Government Finance Officers Association's (GFOA) Distinguished Budget Annual Award. The award represents a significant achievement by the County. It reflects the commitment of Multnomah County's governing body and staff to meet the highest principles of governmental budgeting.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of budget modifications processed (includes internal)	182	150	180	180
Outcome	% of budget modifications entered into SAP within 4 weeks of Board approval	94%	90%	95%	95%
Quality	Percent error in General Fund Revenue Forecast	0.50%	2.0%	2.2%	2.0%
Quality	% of customers rating Budget Office efforts as either "good" or "excellent"	97%	95%	96%	96%

Performance Measures Descriptions

*Because the budget process ends prior to the beginning of the fiscal year, the FY 2015 estimate is the "actual" customer satisfaction rating. Prior to FY 2015, Budget Office efforts were rated on a three-point scale (Poor, Satisfactory, Excellent) and percent satisfied included ratings of satisfactory or excellent. Beginning with FY 2015 efforts are rated on a four-point scale (Poor, Fair, Good, Excellent).

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	2015	2015	2016	2016
Personnel	\$1,486,801	\$0	\$1,729,145	\$0
Contractual Services	\$10,000	\$0	\$26,000	\$0
Materials & Supplies	\$88,900	\$0	\$74,000	\$0
Internal Services	\$190,167	\$0	\$311,528	\$0
Total GF/non-GF	\$1,775,868	\$0	\$2,140,673	\$0
Program Total:	\$1,775,868		\$2,140,673	
Program FTE	11.00	0.00	12.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72001 Budget Office

Responsibility for budget support for the Department of County Management and Nondepartmental Offices is being transferred from the DCA Hub to the Budget Office. An increase of 1.00 FTE Budget Analyst Principal will add capacity for overall budget support.

The Budget Office has increased Professional Services for TeamBudget training and continuing technical improvements, reports, and contracting to enhance the system. The Department of County Assets changed the drivers and methodology for allocating Information Technology charges, which resulted in a \$120,000 increase to the Budget Office internal service line item.

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	2015	2015	2016	2016
Personnel	\$711,565	\$0	\$726,156	\$0
Materials & Supplies	\$18,685	\$0	\$18,041	\$0
Total GF/non-GF	\$730,250	\$0	\$744,197	\$0
Program Total:	\$730,250		\$744,197	
Program FTE	7.10	0.00	7.10	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues. Rebates are the only Central Accounts Payable revenue. Rebates, received from U.S. Bank and Bank of America, are based on the level of annual spending in each of the banks' credit card programs. The majority is from Bank of America's purchasing card program; rebates from BOA are generally 1.2% of total value of transactions processed annually. 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: FY 2015: 72002 FRM Accounts Payable

No significant changes.

Department: County Management

Program Contact: Mark Campbell

Program Offer Type: Administration

Program Offer Stage: As Adopted

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

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

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Comprehensive Annual Financial Report is issued according to legal requirements	1	1	1	1
Outcome	Maintain County's high bond rating of Aaa	1	1	1	1

Performance Measures Descriptions

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

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

1=achieved; 0=not achieved.

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	2015	2015	2016	2016
Personnel	\$606,812	\$44,807	\$558,651	\$66,864
Contractual Services	\$50,000	\$0	\$30,000	\$0
Materials & Supplies	\$51,359	\$2,500	\$24,142	\$0
Internal Services	\$766,697	\$139,543	\$774,294	\$127,189
Total GF/non-GF	\$1,474,868	\$186,850	\$1,387,087	\$194,053
Program Total:	\$1,661,719		\$1,581,140	
Program FTE	4.75	0.20	3.60	0.35

Program Revenues				
Other / Miscellaneous	\$0	\$186,850	\$0	\$194,053
Total Revenue	\$0	\$186,850	\$0	\$194,053

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72003A FRM Chief Financial Officer

One Office Assistant Sr. was cut from this program.

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$919,430	\$0	\$950,489	\$0
Contractual Services	\$12,000	\$0	\$6,500	\$0
Materials & Supplies	\$29,100	\$0	\$27,590	\$0
Total GF/non-GF	\$960,530	\$0	\$984,579	\$0
Program Total:	\$960,530		\$984,579	
Program FTE	9.00	0.00	9.00	0.00

Program Revenues				
Service Charges	\$15,500	\$0	\$17,000	\$0
Total Revenue	\$15,500	\$0	\$17,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

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

Significant Program Changes

Last Year this program was: FY 2015: 72004 FRM General Ledger

Changes from FY 2015 budget program offer include professional services for 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 Adopted

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

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

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Percent of contracts awarded to MWESB and QRF businesses	25%	35%	30%	30%
Outcome	Number of sustained protests on formal procurements	0	0	1	0
Output	Number of formal RFP and Bid solicitations issued	85	70	70	70
Output	Number of contracts processed	888	700	700	700

Performance Measures Descriptions

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

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	2015	2015	2016	2016
Personnel	\$1,901,356	\$0	\$1,937,862	\$0
Contractual Services	\$63,907	\$0	\$65,459	\$0
Materials & Supplies	\$78,678	\$0	\$89,660	\$0
Total GF/non-GF	\$2,043,941	\$0	\$2,092,981	\$0
Program Total:	\$2,043,941		\$2,092,981	
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, and when County surplus is sold through the surplus program. The estimate from these sources for FY 2016 is \$2,000.

Significant Program Changes

Last Year this program was: FY 2015: 72005 FRM Purchasing

No significant changes.

Legal / Contractual Obligation

This program is located in Purchasing rather than Strategic sourcing because it is chiefly responsible for developing and managing countywide contracts as specified in PCRB 15-0000(1)(m) [Authority of the Purchasing Manager].

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	2015	2015	2016	2016
Personnel	\$0	\$0	\$100,948	\$0
Materials & Supplies	\$0	\$0	\$1,800	\$0
Internal Services	\$0	\$0	\$1,200	\$0
Total GF/non-GF	\$0	\$0	\$103,948	\$0
Program Total:	\$0		\$103,948	
Program FTE	0.00	0.00	1.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was:

New program offer.

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$170,090	\$0	\$182,130
Contractual Services	\$0	\$260,447	\$0	\$294,200
Materials & Supplies	\$0	\$2,447,005	\$0	\$2,619,655
Total GF/non-GF	\$0	\$2,877,542	\$0	\$3,095,985
Program Total:	\$2,877,542		\$3,095,985	
Program FTE	0.00	1.50	0.00	1.50

Program Revenues				
Other / Miscellaneous	\$0	\$2,877,542	\$0	\$3,095,985
Total Revenue	\$0	\$2,877,542	\$0	\$3,095,985

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72006 FRM Property & Liability Risk Management

This program includes two significant changes. First, the amount anticipated for property claims payment was increased due to improved risk management internal practices. As a result, Departments will gain the ability to replace or repair property losses quickly and utilize Risk Fund insurance monies to pay for more losses than with the previous processes. The second change includes increased software purchase costs in anticipation of procuring a Risk Management Information System (RMIS) to manage internal claims administration processes, assist in the performance of loss control analysis, and to capture financial implications of the County's risk management programs.

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	2015	2015	2016	2016
Personnel	\$802,801	\$0	\$819,381	\$0
Contractual Services	\$23,000	\$0	\$25,000	\$0
Materials & Supplies	\$27,359	\$0	\$32,142	\$0
Total GF/non-GF	\$853,160	\$0	\$876,523	\$0
Program Total:	\$853,160		\$876,523	
Program FTE	7.95	0.00	7.95	0.00

Program Revenues				
Other / Miscellaneous	\$128,106	\$0	\$135,243	\$0
Total Revenue	\$128,106	\$0	\$135,243	\$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 estimated reimbursement for FY 2016 is \$132,843 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: FY 2015: 72007 FRM Payroll/Retirement Services

No significant changes.

Department: County Management **Program Contact:** Eric Arellano
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics:

Executive Summary

Treasury manages the County's cash assets, investment portfolio, debt, banking services and relationships and broker/dealer relationships. Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient 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 Chief Financial Officer in the issuance of debt, including opportunities to refinance existing debt and maintains contact with rating agencies. It ensures timely and accurate debt service payments and generates arbitrage rebate calculations and reports. Treasury regularly analyzes cash flow. From time to time it is necessary to issue short term Tax and Revenue Anticipation Notes (TRANS) to provide liquidity prior to the collection of property taxes in November.

The County collects and administers three excise taxes. A Business Income Tax (BIT) is assessed against businesses with income generated within the County. It is set at a rate of 1.45% of net income. BIT is the second largest revenue source in the General Fund, generating approximately 19% 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 relationships to keep pace with technology and adapt to the needs of County Departments to provide better service to County residents.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	297	292	295	295
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Output	Number of Business Accounts in County****	64,120	64,750	63,000	62,500

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 2019 (with an option to reopen IGA in July 2016).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$379,497	\$0	\$406,729	\$0
Contractual Services	\$1,285,602	\$0	\$1,301,585	\$0
Materials & Supplies	\$12,610	\$0	\$12,610	\$0
Total GF/non-GF	\$1,677,708	\$0	\$1,720,924	\$0
Program Total:	\$1,677,708		\$1,720,924	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Service Charges	\$100,902	\$0	\$115,152	\$0
Total Revenue	\$100,902	\$0	\$115,152	\$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: FY 2015: 72008 FRM Treasury and Tax Administration

A Finance Specialist Sr. position will be reclassified to a Treasury Manager for FY 2016, at a cost of \$14,000. This increase will be absorbed within the division.

Legal / Contractual Obligation

Oregon Revised Statutes ORS 294 and 295

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
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				
Interest	\$0	\$0	\$120,000	\$0
Total Revenue	\$0	\$0	\$120,000	\$0

Explanation of Revenues

Interest earnings from investment portfolio will be allocated to this program to cover administrative fee for advisory services.

Significant Program Changes

Last Year this program was:

New program offer.

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

Executive Summary

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

Program Summary

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) with oversight and coordination of return to work from Risk Management staff. Staff work with employees, supervisors, physicians, the TPA, attorneys, managed care organizations and other vendors to accurately and timely process claim benefits for the injured employee. Internal Workers' Compensation section employees focus on service, cost containment and compliance efficiency. The Workers' Compensation section is responsible for the County's return-to-work program and follows state requirements necessary to benefit from the Workers' Compensation Division (WCD) Employer-At-Injury reimbursement program. The primary activity of the Safety and Health section is reducing employee on-the-job injuries and employer liability due to injuries to non-employees. 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 employer-based loss prevention activity needed to maintain the workers' compensation self-insured status is managed by the Safety and Health staff.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of site safety visits to meet loss prevention consultative needs and satisfy OR-OSHA requirements	23	24	20	24
Outcome	Workers' Compensation Experience Rating Modifier (ERM) below industry average	.87	.87	.7	.7

Performance Measures Descriptions

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

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

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	2015	2015	2016	2016
Personnel	\$0	\$779,672	\$0	\$823,630
Contractual Services	\$0	\$320,438	\$0	\$329,780
Materials & Supplies	\$0	\$3,464,890	\$0	\$3,483,650
Total GF/non-GF	\$0	\$4,565,000	\$0	\$4,637,060
Program Total:	\$4,565,000		\$4,637,060	
Program FTE	0.00	6.50	0.00	6.50

Program Revenues				
Other / Miscellaneous	\$0	\$4,565,000	\$0	\$4,637,060
Total Revenue	\$0	\$4,565,000	\$0	\$4,637,060

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 (\$110,000 for FY 2016). Safety and Health receives internal service reimbursements from departments whose staff attend the first aid/CPR/AED classes taught by Safety and Health instructors (\$525,060). 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. Workers compensation internal service reimbursements are estimated at \$4,002,000 for FY 2016.

Significant Program Changes

Last Year this program was: FY 2015: 72009 FRM Worker's Compensation/Safety & Health

No significant changes.

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

Executive Summary

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

Program Summary

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

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

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Payment Remitted in a Timely Manner	1	1	1	1
Outcome		0	0	0	0

Performance Measures Descriptions

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

Measurement Key: 1 - Yes; 0 - No

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Contractual Services	\$0	\$100,000	\$0	\$100,000
Internal Services	\$0	\$2,340	\$0	\$2,710
Total GF/non-GF	\$0	\$102,340	\$0	\$102,710
Program Total:	\$102,340		\$102,710	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Taxes	\$0	\$102,340	\$0	\$102,710
Total Revenue	\$0	\$102,340	\$0	\$102,710

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72010 FRM Recreation Fund Payment to Metro

No significant changes.

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

Executive Summary

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

Program Summary

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

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

This function was formerly budgeted as a Non-Departmental program.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Compile annual report on State Video Lottery Fund expenditures	1	1	1	1
Outcome	County programs that form new, mutually-beneficial private sector partnerships	0	0	1	2

Performance Measures Descriptions

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

Legal / Contractual Obligation

Pursuant to an Intergovernmental Agreement with the Portland Development Commission dated July 12, 2012, the County has agreed to support the six Neighborhood Prosperity Initiative districts by paying an amount equal to revenues the County receives pursuant to ORS 457.470(4) in connection with each district. This obligation continues until 2022 or certain funding limits have been reached. FY 2016 payments will total approximately \$150,000.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$119,484	\$0	\$130,859
Contractual Services	\$50,000	\$30,000	\$150,000	\$3,000
Materials & Supplies	\$0	\$39,157	\$0	\$34,030
Internal Services	\$0	\$7,515	\$0	\$7,044
Total GF/non-GF	\$50,000	\$196,156	\$150,000	\$174,933
Program Total:	\$246,156		\$324,933	
Program FTE	0.00	1.00	0.00	1.00

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

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72003B FRM Economic Development Program

In FY 2015, this program offer was a scale up to 72003 - Chief Finance Officer (72003B and 72003C). For FY 2016, Economic Development has become a standalone offer.

It is anticipated that both FY 2015 and FY 2016 payments to the Portland Development Commission for the Neighborhood Prosperity Initiative districts will be made in FY 2016. The budget reflects that increase for next year.

Department: County Management **Program Contact:** Mark Campbell
Program Offer Type: Innovative/New Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics: One-Time-Only Request

Executive Summary

This program offer budgets an intergovernmental agreement with the Portland Development Commission to launch an inclusive start-up project to diversify and expand support for entrepreneurs in underrepresented communities.

Program Summary

The Board of County Commissioners has been presented over the past year with studies outlining the significant inequalities that exist for communities of color in Multnomah County. Employment rates and economic growth in these communities remain stagnant post recession. Despite the local success in the tech industry, Multnomah County and Portland remain consistent with the national data on the lack of gender and racial parity in our innovation economy.

To promote employment growth which includes a focus on healthy startup ecosystem, the Portland Development Commission (PDC) helped launch the Portland Seed Fund. However, the impact of this fund and other startup accelerators has not addressed gender and racial disparities. A more inclusive approach is needed to directly combat inequalities in Portland's startup capital ecosystem. The PDC seeks to launch an inclusive start-up fund focused on mentoring and access to early-stage capital for Portland based firms with diverse founding teams.

This program offer will budget an intergovernmental agreement with PDC on a one-time-only basis, to launch this inclusive start-up fund. This collaborative project is a critical next step to diversify Portland's startup tech community and expand support for entrepreneurs by closing the existing capital gap for underrepresented communities.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Certified MBEs and WBEs that receive County capital from the fund	NA	NA	NA	15
Outcome	Additional capital received by fund recipients from sources other than the fund	NA	NA	NA	\$1,000,000
Output	Amount of County capital invested in certified MBEs and WBEs	NA	NA	NA	\$500,000
Outcome	Number of new jobs created after investment of County capital	NA	NA	NA	20

Performance Measures Descriptions

The output measures reflect that the County expects PDC to perform sufficient outreach to ensure that all of the funds are invested in Oregon Minority Business Enterprises and Women Business Enterprises during the fiscal year. The measures for additional capital and number of new jobs reflect the economic impact of the County's investment.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Contractual Services	\$0	\$0	\$400,000	\$100,000
Total GF/non-GF	\$0	\$0	\$400,000	\$100,000
Program Total:	\$0		\$500,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues \$400,000 and Video Lottery revenues \$100,000.

Significant Program Changes

Last Year this program was:

New program offer.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$0	\$285,821	\$0
Materials & Supplies	\$0	\$0	\$28,969	\$0
Internal Services	\$0	\$0	\$13,500	\$0
Total GF/non-GF	\$0	\$0	\$328,290	\$0
Program Total:	\$0		\$328,290	
Program FTE	0.00	0.00	2.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was:

New program offer.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$0	\$339,900	\$0
Materials & Supplies	\$0	\$0	\$7,750	\$0
Internal Services	\$0	\$0	\$2,000	\$0
Total GF/non-GF	\$0	\$0	\$349,650	\$0
Program Total:	\$0		\$349,650	
Program FTE	0.00	0.00	2.00	0.00

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

Explanation of Revenues

This program is supported by County general fund revenues.

Significant Program Changes

Last Year this program was:

New program offer.

Department: County Management

Program Contact: Travis Graves

Program Offer Type: Administration

Program Offer Stage: As Adopted

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 (Health Insurance Portability and Accountability Act) 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of countywide job applications in the Neogov applicant tracking system.	27,264	26,000	27,000	27,000
Outcome	Percentage of new employees completing countywide Basic Privacy training.	84%	100%	90%	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. FY 2014 was 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	2015	2015	2016	2016
Personnel	\$645,505	\$155,962	\$797,966	\$157,491
Contractual Services	\$99,005	\$5,000	\$63,506	\$10,000
Materials & Supplies	\$62,530	\$19,840	\$46,430	\$26,840
Internal Services	\$643,245	\$0	\$359,359	\$9,236
Total GF/non-GF	\$1,450,285	\$180,802	\$1,267,261	\$203,567
Program Total:	\$1,631,086		\$1,470,828	
Program FTE	4.63	1.00	5.63	1.00

Program Revenues				
Other / Miscellaneous	\$0	\$180,802	\$0	\$191,567
Total Revenue	\$0	\$180,802	\$0	\$191,567

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72016A Central HR Administration

One HR Analyst Sr. was added to work as a Business Process Specialist in partnership with the SAP Team in DCA Information Technology.

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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 also develops training options by using data from employees’ needs surveys, consulting with senior leadership, aligning with key trends and best practices in training and organizational development and responding to urgent emerging needs. This comprehensive system is essential to create a thriving learning organization, build opportunities for professional growth and support the achievement of organizational program goals.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Percent of employees satisfied with training they received.	95.87%	N/A	95%	95%
Outcome	Percent of total positions reclassified, revised, updated.	9.6%	15.2%	16.4%	10.1%
Output	Number of Countywide training class attendees.	5861	4500	6000	6000

Performance Measures Descriptions

Output: Employees evaluate the applicability of the training they receive to their job duties. 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	2015	2015	2016	2016
Personnel	\$1,404,775	\$0	\$1,443,153	\$0
Contractual Services	\$127,652	\$0	\$125,000	\$0
Materials & Supplies	\$63,700	\$0	\$53,700	\$0
Internal Services	\$0	\$0	\$180,469	\$0
Total GF/non-GF	\$1,596,127	\$0	\$1,802,322	\$0
Program Total:	\$1,596,127		\$1,802,322	
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: FY 2015: 72017 Central HR Services

No significant changes.

Legal / Contractual Obligation

There is no legal or contractual obligation for this kind of programming.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$0	\$153,380	\$0
Total GF/non-GF	\$0	\$0	\$153,380	\$0
Program Total:	\$0		\$153,380	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was:

New program offer. The addition of this limited duration position expands the County's commitment to workforce development and succession planning.

While this position is requested as a one-time-only offer, if this program is successful it may be requested in future years.

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	2015	2015	2016	2016
Personnel	\$711,389	\$44,838	\$738,468	\$46,657
Contractual Services	\$17,540	\$0	\$7,000	\$0
Materials & Supplies	\$18,350	\$0	\$15,850	\$0
Internal Services	\$0	\$56,882	\$42,485	\$9,143
Total GF/non-GF	\$747,279	\$101,720	\$803,803	\$55,800
Program Total:	\$848,999		\$859,603	
Program FTE	4.60	0.25	4.60	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$101,720	\$0	\$55,800
Total Revenue	\$0	\$101,720	\$0	\$55,800

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72018 Central HR Labor Relations

Internal Service charges shifted from the Risk Fund to the General Fund for FY 2016.

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	2015	2015	2016	2016
Personnel	\$0	\$28,176	\$0	\$30,022
Materials & Supplies	\$0	\$792,244	\$0	\$844,068
Total GF/non-GF	\$0	\$820,420	\$0	\$874,090
Program Total:	\$820,420		\$874,090	
Program FTE	0.00	0.15	0.00	0.15

Program Revenues				
Other / Miscellaneous	\$0	\$820,420	\$0	\$874,090
Total Revenue	\$0	\$820,420	\$0	\$874,090

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2015: 72019 Central HR Unemployment

The Unemployment Insurance benefits estimate for FY 2016 is based on 0.25% of total personnel costs. This has increased the estimate of benefits for next year by over \$50,000.

Department: County Management **Program Contact:** Travis Graves
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Medical plan annual member count	11,801	12,600	12,000	12,000
Outcome	Participation in County Wellness Campaigns	0	0	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. Outcome: Reports number of individuals 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	2015	2015	2016	2016
Personnel	\$0	\$2,661,132	\$0	\$2,715,903
Contractual Services	\$0	\$1,305,149	\$0	\$1,451,464
Materials & Supplies	\$0	\$83,045,729	\$0	\$88,596,731
Internal Services	\$0	\$352,972	\$0	\$358,172
Total GF/non-GF	\$0	\$87,364,982	\$0	\$93,122,270
Program Total:	\$87,364,982		\$93,122,270	
Program FTE	0.00	13.37	0.00	13.37

Program Revenues				
Other / Miscellaneous	\$0	\$87,322,982	\$0	\$93,084,270
Service Charges	\$0	\$42,000	\$0	\$50,000
Total Revenue	\$0	\$87,364,982	\$0	\$93,134,270

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$71,255,495), benefit administration charge (1.00% of gross payroll, \$5,749,423), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$4,455,100), premium payments from retirees and COBRA participants (\$4,050,000), operational refunds/rebates/performance guarantee penalties from vendors (\$150,000), tax credits due to Federal and State subsidies (\$550,000), revenues from parking garage fees (applied to Wellness program only) (\$20,000), fees paid by Wellness program participants (\$30,000).

Significant Program Changes

Last Year this program was: FY 2015: 72020 Central HR Employee Benefits

The 2014 medical plan costs are running at 98.7% of the plan year forecast, the 2016 budget has been adjusted to reflect the positive experience.

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

Executive Summary

This program offer requests \$330,000 of General Funds which will be used to establish and maintain a network of child care providers of 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. 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 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.

With this program offer, Multnomah County will 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. It would also fund the tuition discount for County employees who place their children in the Multnomah County Childcare Network. 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.

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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Percent of employee referrals that are able to access care through the network	NA	NA	NA	65%
Outcome	Percent of participating parents satisfied with the quality of childcare received through the network.	NA	NA	NA	100%
Output	Number of children enrolled in the Multnomah County Child Care Network.	NA	NA	NA	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	2015	2015	2016	2016
Contractual Services	\$330,000	\$0	\$155,000	\$0
Materials & Supplies	\$0	\$0	\$4,000	\$0
Internal Services	\$0	\$0	\$171,000	\$0
Total GF/non-GF	\$330,000	\$0	\$330,000	\$0
Program Total:	\$330,000		\$330,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

In FY 2017, this program will be funded by adjusting the personnel rates charged to departments. Departments will receive a minor increase in their General Fund Contingency to cover the higher cost.

Significant Program Changes

Last Year this program was: FY 2015: 72021A Network of Child Care for County Employees

In FY 2015, this program was budgeted in program offers 72021A and 72021B. For FY 2016, these programs have been merged.

Department: County Management **Program Contact:** Randy Walruff
Program Offer Type: Administration **Program Offer Stage:** As Adopted
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 342,000 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.

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

The program supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Dept of Revenue Administrative Rules, monitors division activities and processes for statutory compliance, and submits required compliance reports to the Oregon Dept of Revenue. This program ensures the collection of property taxes in a timely manner that is fair & equitable to all taxpayers and maintains accurate, accessible property ownership records and property descriptions that are used in the production of county property tax maps. The program provides quality customer service to taxpayers. DART has taken steps toward achieving 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Total Number of Property Tax Accounts Administered	340,940	341,000	342,947	342,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100%	100%	100%	100%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	5.2%	5.5%	5.5%	5.5%
Efficiency	Cost of Collection per Account (in Dollars)	\$3.98	\$4.00	\$4.00	\$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	2015	2015	2016	2016
Personnel	\$913,167	\$0	\$1,023,457	\$0
Contractual Services	\$5,872	\$0	\$4,572	\$0
Materials & Supplies	\$161,985	\$0	\$162,561	\$0
Internal Services	\$122,168	\$0	\$143,942	\$0
Total GF/non-GF	\$1,203,192	\$0	\$1,334,532	\$0
Program Total:	\$1,203,192		\$1,334,532	
Program FTE	6.00	0.00	7.00	0.00

Program Revenues				
Fees, Permits & Charges	\$76,000	\$0	\$70,000	\$0
Intergovernmental	\$171,465	\$0	\$175,751	\$0
Total Revenue	\$247,465	\$0	\$245,751	\$0

Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of program expenditures. Grant amounts can vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total share of CAFFA is estimated at \$3,536,250 for FY16, with \$175,751 allocated to DART Administration Program. General Fund Revenue of \$70,000 is from a portion of the document recording fee for County Assessment and Taxation Programs (5% of the \$10 per document fee) and is for the maintenance of county property tax systems. The document recording fee may vary annually based upon economic factors affecting the real estate market and the number of documents recorded. (Note: The balance of the \$10 document recording fee is allocated to the County Clerk (5%) and to the County Assessment & Taxation Fund (90%) for distribution to the Oregon Dept of Revenue for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72023 Div of Assessment, Recording & Taxation Administration

One FTE Finance Specialist Senior has been added for Fiscal Year 2016 to transfer from the DCA Hub responsibility for finance support for the Department of County Management.

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	2015	2015	2016	2016
Personnel	\$744,330	\$0	\$757,697	\$0
Materials & Supplies	\$17,021	\$0	\$16,162	\$0
Internal Services	\$243,827	\$0	\$231,906	\$0
Total GF/non-GF	\$1,005,178	\$0	\$1,005,765	\$0
Program Total:	\$1,005,178		\$1,005,765	
Program FTE	9.30	0.00	9.30	0.00

Program Revenues				
Intergovernmental	\$265,995	\$0	\$272,644	\$0
Total Revenue	\$265,995	\$0	\$272,644	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$272,644 allocated to DART Customer Service Program. Remaining Customer Service Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72024 DART Customer Service

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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 2014, 141,024 documents were recorded, 7,045 Marriage Licenses were processed, 309 Domestic Partnership Registrations were issued and 6,487 Passport Applications were accepted. Last year 1,109 BoPTA appeals were processed. All areas within the County Clerk Functions program provide direct customer service by responding to telephone, chat and email inquiries and walk-in customers. The Recording staff assist approximately 15,000 customers at the counter annually and respond to an estimated 15,000 inquiries. The Marriage License and Domestic Partnership staff assist approximately 28,000 customers at the counter annually and respond to a high volume of inquiries that are reported within the Customer Service total of approximately 90,000 annually.

This program also makes available records for customer use. Electronic recording functionality was installed in 2012 and additional service providers were added in 2013 and 2014, 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 and 2014 records were digitized and a new search engine for PC's used by customers was installed.

In April, 2014 issuance of same sex marriage licenses began. Passport photos were added in 2014 as an additional customer service. Acceptance of debit and credit cards for point of sale transactions was initiated also. Performing marriage solemnizations is scheduled to begin in 2015.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Marriage Licenses Issued	7,045	6,400	6,900	7,000
Outcome	Number of Accurately Processed Licenses	7,032	6,380	6,880	6,980
Output	Number of Documents Recorded	141,024	175,000	150,000	170,000
Outcome	Average Number of Business Days to Return Original Recorded Documents	4	5	3	4

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	2015	2015	2016	2016
Personnel	\$1,005,990	\$0	\$1,070,957	\$0
Contractual Services	\$86,650	\$0	\$79,430	\$0
Materials & Supplies	\$107,918	\$0	\$95,872	\$0
Internal Services	\$258,636	\$0	\$293,310	\$0
Total GF/non-GF	\$1,459,194	\$0	\$1,539,569	\$0
Program Total:	\$1,459,194		\$1,539,569	
Program FTE	12.00	0.00	12.50	0.00

Program Revenues				
Fees, Permits & Charges	\$4,367,000	\$0	\$4,335,000	\$0
Intergovernmental	\$34,155	\$0	\$35,009	\$0
Other / Miscellaneous	\$50,000	\$0	\$35,000	\$0
Total Revenue	\$4,451,155	\$0	\$4,405,009	\$0

Explanation of Revenues

A \$60 fee is collected for each marriage license, State and County Domestic Partnership (DP) registration: \$25 to the County General Fund, \$25 to State Domestic Violence fund (for licenses and State DP), \$25 to County Community and Family Services for domestic violence victims (for County DP), and \$10 to Court Conciliation Services. Estimated fees for marriage licenses, domestic partnerships, marriage record copies, amendments to marriage and DP records, and waivers of 3-day waiting period for a marriage license are \$280,000. Estimated Passport application acceptance fees are \$170,000 and Passport photo fees are \$35,000. Document Recording page fees retained by the County General Fund are \$3,700,000. Estimated Recording record copy fees are \$35,000. A portion of recording fees collected for the Corner Preservation Fund and the County Assessment Function Funding Account are credited to the County Clerk Fund pursuant to ORS 205.320(18) are projected at \$120,000. Fees for filing a Board of Property Tax (BoPTA) Appeal are estimated at \$30,000. County Assessment Function Funding Assistance (CAFFA) Grant allocated to BoPTA is \$35,009.

Significant Program Changes

Last Year this program was: FY 2015: 72025A DART County Clerk Functions

This program offer includes a new 0.50 FTE permanent position (Office Assistant 2) for FY 2016 for new Passport Photo services. This cost is covered by a \$10 charge to the public for passport photos.

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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 taxpayers who disagree with their property values or waive personal property late filing fees based on evidence provided by the taxpayer.

The County Clerk Carryover Program for FY16 will continue the digitization of a large portion of the County Clerk historical records that are currently in microfiche and microfilm format, as well as some hard copy records, in addition to providing for maintenance of existing county clerk records and systems. In the past, these records have been available to the public in DART's public research room via microfilm and microfiche. Records from 2007 forward have been available electronically at public access terminals on site, via the County Clerk Recording system. The digitization of historical records in FY16 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of digital records converted and uploaded to Digital Research Room (in millions)	2.424	1.6	.311	1.1
Outcome		0	0	0	0

Performance Measures Descriptions

The number of digital records converted and uploaded to the Digital Research Room was a new measure in FY15. 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. Actual digital images for FY14 represent records for 1965 through 1993. Digital images uploads estimated for FY15 include 1955 through 1964 years only at estimated 311,000 images: Images for record years prior to 1955 are anticipated to be completed in FY16 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	2015	2015	2016	2016
Personnel	\$168,450	\$0	\$91,554	\$0
Contractual Services	\$57,550	\$0	\$60,446	\$0
Total GF/non-GF	\$226,000	\$0	\$152,000	\$0
Program Total:	\$226,000		\$152,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$226,000	\$0	\$152,000	\$0
Total Revenue	\$226,000	\$0	\$152,000	\$0

Explanation of Revenues

The carryover revenue in this Program, in the amount of \$152,000 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: FY 2015: 72025B DART County Clerk Carryover

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	2015	2015	2016	2016
Personnel	\$333,029	\$0	\$343,064	\$0
Contractual Services	\$1,474	\$0	\$1,474	\$0
Materials & Supplies	\$2,697	\$0	\$2,658	\$0
Internal Services	\$79,848	\$0	\$77,379	\$0
Total GF/non-GF	\$417,048	\$0	\$424,575	\$0
Program Total:	\$417,048		\$424,575	
Program FTE	4.20	0.00	4.20	0.00

Program Revenues				
Intergovernmental	\$120,060	\$0	\$123,062	\$0
Total Revenue	\$120,060	\$0	\$123,062	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$123,062 allocated to DART Ownership Program. Remaining Ownership Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72026 DART Ownership

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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 have recently been replaced resulting 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 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, estimated to go live January, 2017, is expected to increase efficiency and improve customer service.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Property Tax Statements Issued	353,962	360,000	360,000	360,000
Outcome	Percentage of Current Year Property Taxes Collected	97.9%	97.2%	98.0%	98.0%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	56.68	65.00	85.00	110.00

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	2015	2015	2016	2016
Personnel	\$1,073,704	\$0	\$1,139,287	\$0
Contractual Services	\$144,925	\$0	\$146,075	\$0
Materials & Supplies	\$62,376	\$0	\$64,461	\$0
Internal Services	\$474,988	\$0	\$457,884	\$0
Total GF/non-GF	\$1,755,993	\$0	\$1,807,707	\$0
Program Total:	\$1,755,993		\$1,807,707	
Program FTE	11.50	0.00	11.50	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$400,000	\$0
Intergovernmental	\$328,785	\$0	\$337,005	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
Total Revenue	\$734,285	\$0	\$742,505	\$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 \$ 3,536,250, with \$337,005 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: FY 2015: 72027 DART Tax Revenue Management

Department: County Management **Program Contact:** June Tilgner
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of New Tax Roll Accounts Created	716	750	764	840
Outcome	Average Number of Changes per FTE	3,135	4,000	3,125	3,250
Output	Number of Mapping & Tax Roll Changes	42,235	20,600	19,509	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. 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	2015	2015	2016	2016
Personnel	\$453,238	\$0	\$548,910	\$0
Materials & Supplies	\$51,749	\$0	\$41,158	\$0
Internal Services	\$81,491	\$0	\$86,755	\$0
Total GF/non-GF	\$586,478	\$0	\$676,823	\$0
Program Total:	\$586,478		\$676,823	
Program FTE	4.30	0.00	5.30	0.00

Program Revenues				
Intergovernmental	\$122,820	\$0	\$125,891	\$0
Total Revenue	\$122,820	\$0	\$125,891	\$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 \$3,536,250 for FY16, with \$125,891 allocated to DART GIS & Parcel Management Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72028 DART GIS / Cartography

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

Executive Summary

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

Program Summary

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

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Projects Maintained	13	13	13	13
Outcome	Percentage of Neighborhoods in compliance with State standards.	N/A	N/A	95%	95%

Performance Measures Descriptions

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

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	2015	2015	2016	2016
Personnel	\$289,538	\$0	\$304,885	\$0
Materials & Supplies	\$17,279	\$0	\$17,747	\$0
Internal Services	\$49,530	\$0	\$35,786	\$0
Total GF/non-GF	\$356,347	\$0	\$358,418	\$0
Program Total:	\$356,347		\$358,418	
Program FTE	2.30	0.00	2.35	0.00

Program Revenues				
Intergovernmental	\$94,185	\$0	\$67,542	\$0
Total Revenue	\$94,185	\$0	\$67,542	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Total annual Multnomah County share of CAFFA is estimated at \$3,536,250 for FY16, with \$67,542 allocated to DART Assessment Performance Analysis Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72029 DART Assessment Performance Analysis

Department: County Management **Program Contact:** Sally Brown

Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted

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 9,000 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 600 accounts where non-exempt tenants lease from exempt government agencies. SPG is responsible for approximately 4,600 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Accounts Reviewed and Processed for Current Tax Roll	11,189	8,000	14,154	9,000
Outcome	Taxable Market Value Re-established to the Tax Roll (in Millions of dollars)	\$673 Mil	\$500 Mil	\$599 Mil	\$300 Mil
Input	Total Exempt Accounts Monitored	36,639	37,000	36,603	36,000
Output	Total Number of Accounts Processed for Prior Tax Roll	2,086	3,040	2,346	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	2015	2015	2016	2016
Personnel	\$996,983	\$0	\$909,936	\$0
Contractual Services	\$2,000	\$0	\$1,000	\$0
Materials & Supplies	\$22,875	\$0	\$23,173	\$0
Internal Services	\$190,889	\$0	\$192,342	\$0
Total GF/non-GF	\$1,212,747	\$0	\$1,126,451	\$0
Program Total:	\$1,212,747		\$1,126,451	
Program FTE	10.00	0.00	8.90	0.00

Program Revenues				
Intergovernmental	\$357,420	\$0	\$337,005	\$0
Total Revenue	\$357,420	\$0	\$337,005	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$337,005 allocated to DART Property Assessment-Special Programs. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72030 DART Property Assessment Special Programs

0.30 FTE transferred to DART Tax Title Program #72038

Department: County Management **Program Contact:** Rick Teague
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Non-Leased Accounts Processed, Coded and Valued	22,500	23,000	22,600	22,700
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,317	\$2,350	\$2,406	\$2,408
Output	Percentage of Accounts with Captured Asset Listings	75%	79%	75%	75%
Output	Percentage of Accounts Filing Electronically	10%	10%	6%	6%

Performance Measures Descriptions

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

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	2015	2015	2016	2016
Personnel	\$1,054,275	\$0	\$1,006,762	\$0
Contractual Services	\$10,000	\$0	\$10,000	\$0
Materials & Supplies	\$12,579	\$0	\$12,650	\$0
Internal Services	\$131,474	\$0	\$261,807	\$0
Total GF/non-GF	\$1,208,328	\$0	\$1,291,219	\$0
Program Total:	\$1,208,328		\$1,291,219	
Program FTE	10.60	0.00	10.20	0.00

Program Revenues				
Intergovernmental	\$302,910	\$0	\$298,813	\$0
Total Revenue	\$302,910	\$0	\$298,813	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$298,813 allocated to DART Personal Property Assessment Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72031 DART Personal Property Assessment

Transferred .40 FTE allocation of Program Manager to Program #72033 Commercial Appraisal

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

Executive Summary

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

Program Summary

This program is responsible for maintaining Real Market Value and Maximum Assessed Value on 500 county-responsibility industrial properties and maintenance of 470 accounts appraised by the Oregon Department of Revenue. In addition this program is responsible for maintaining Real Market Value and Maximum Assessed Value on 524 billboard accounts. All industrial property owners are required to file industrial property returns annually. A number of industrial plants are physically inspected and audited every year. Appraisers perform appraisals to defend values under appeal. Industrial properties are high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdictions with interest. Focus is on proper classification of taxable property and resolving value appeals to minimize cost to taxpayers. Use of various computer and online tools maximize appraisal efforts. This program appraises industrial property accurately and fairly as required by the Oregon Revised Statutes (ORS), maximizing property tax revenues to fund programs. Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. Property taxes account for approximately 65% of the County's General Fund revenues. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Industrial Accounts Maintained	973	980	970	970
Outcome	Assessed Value placed on the Tax Roll (in millions)	\$2,822	\$2,830	\$2,964	\$2,975
Output	Number of Industrial Sites Reviewed	10	15	19	21

Performance Measures Descriptions

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

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	2015	2015	2016	2016
Personnel	\$754,751	\$0	\$902,079	\$0
Materials & Supplies	\$27,514	\$0	\$33,763	\$0
Internal Services	\$104,573	\$0	\$103,066	\$0
Total GF/non-GF	\$886,838	\$0	\$1,038,908	\$0
Program Total:	\$886,838		\$1,038,908	
Program FTE	7.40	0.00	8.30	0.00

Program Revenues				
Intergovernmental	\$211,485	\$0	\$213,943	\$0
Total Revenue	\$211,485	\$0	\$213,943	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$213,943 allocated to DART Property Assessment-Industrial Program. Remaining Program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72032 DART Property Assessment Industrial

Transferred .10 FTE Allocation of Program Manager to Program #72033 DART Commercial Appraisal

Department: County Management

Program Contact: Rick Teague

Program Offer Type: Existing Operating Program

Program Offer Stage: As Adopted

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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Accounts Appraised	1300	1300	930	950
Outcome	New Taxable Exception Value in Millions	\$725	\$750	\$935	\$900
Efficiency	% Automated Recalculation	20%	20%	18%	20%
Outcome	% Market Groupings with COD Compliance	85%	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	2015	2015	2016	2016
Personnel	\$1,508,028	\$0	\$1,570,997	\$0
Contractual Services	\$30,500	\$0	\$30,500	\$0
Materials & Supplies	\$74,178	\$0	\$75,636	\$0
Internal Services	\$340,553	\$0	\$227,674	\$0
Total GF/non-GF	\$1,953,259	\$0	\$1,904,807	\$0
Program Total:	\$1,953,259		\$1,904,807	
Program FTE	14.30	0.00	14.75	0.00

Program Revenues				
Intergovernmental	\$408,825	\$0	\$433,544	\$0
Total Revenue	\$408,825	\$0	\$433,544	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$433,544 allocated to DART Commercial Appraisal Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72033 DART Commercial Property Appraisal

*Added .50 FTE Program Manager allocation - from other Appraisal programs #72032 DART Industrial Appraisal and #72031 DART Personal Property Assessment.

Department: County Management **Program Contact:** Leslie CECH
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
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 209,800 single family and two-four family properties; 35,600 condominiums; 4,900 manufactured homes; 1,850 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 9,000 to 9,400 properties annually discovered through the sales confirmation process and as having been significantly improved without apparent issuance of building or trade permits.

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

Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. The program ensures that all residential property is valued in accordance with the law, which maximizes property tax revenues to fund programs for the County and other jurisdictions. Property taxes account for approximately 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Accounts Appraised	17,535	17,000	17,000	17,000
Outcome	New Taxable Exception Value (in millions of dollars)	\$548	\$450	\$450	\$650
Efficiency	Accounts Appraised per Appraiser	731	700	700	700
Outcome	% Neighborhood with COD Compliance	98%	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	2015	2015	2016	2016
Personnel	\$3,241,630	\$0	\$3,457,040	\$0
Contractual Services	\$10,500	\$0	\$10,500	\$0
Materials & Supplies	\$125,677	\$0	\$139,698	\$0
Internal Services	\$464,211	\$0	\$513,341	\$0
Total GF/non-GF	\$3,842,018	\$0	\$4,120,579	\$0
Program Total:	\$3,842,018		\$4,120,579	
Program FTE	31.40	0.00	31.40	0.00

Program Revenues				
Intergovernmental	\$840,420	\$0	\$919,779	\$0
Total Revenue	\$840,420	\$0	\$919,779	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$919,779 allocated to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72034 DART Residential Property Appraisal

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

Executive Summary

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

Program Summary

The Division of Assessment, Recording and Taxation (DART) is seeking a system upgrade that features integration among all DART business functions, including GIS, document recording, real property assessment, business personal property assessment, tax collection and tax distribution. The program mission is to improve property assessment and taxation services to the customers and stakeholders of Multnomah County by replacing existing legacy software with current technology that will include, and enhance, integration with other applications. The new software application will substantially reduce systemic gaps and duplication of data that exists in our current environment. The technology will increase staff efficiency and the ability to accommodate an increasing workload, playing a key role in e-government for 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 operational efficiency and revenue enhancement while maintaining or improving accuracy and compliance for A& T business functions; 2) Reduce costs of targeted operations so that human resources can be more productively used; 3) Improve public visibility, accessibility, and convenience of assessment, taxation and recording services via web-based electronic and online resources, while maintaining appropriate control over publicly sensitive personal information.

Defined project milestones by fiscal year: FY 2015 - Project Plan, Install Base System, Fit Analysis Report, Data Conversion Strategy/Specifications, Data Conversion Coding & Testing, Initial 50% Development Specifications; FY 2016 - Initial CAMA Valuation & Calculation Pages, Initial Assessment Administration/Exemptions Calculations & Setup, Conversion Program Testing, Simple Conversion Balancing, Initial Tax & Balancing Setup, Final CAMA Valuation & Calculation Pages, Final Assessment Administration/Exemption Calculation & Setup, Initial 50% CAMA Programming, Initial 50% Assessment Administration Programming, Initial 50% Tax Programming, Initial 50% of Unit Testing, Final 50% Development Specifications, Final 50% CAMA Programming, Final 50% Assessment Administration Programming, Final 50% of Tax Programming; FY 2017 - Final Tax Balancing & Calculations Setup, Configuration Testing & Validation, Production Conversion, Production Conversion Balancing, Development Phased Delivery, final 50% Testing, End-to-End Application Testing, UAT Development Support, Acceptance Support, Final Acceptance, Training, Go-Live Support.

Performance Measures

Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of A&T System Project Milestones Met	N/A	N/A	6	15
Outcome	% of A&T Project Milestones Completed on Time and within Budget	N/A	N/A	100%	100%

Performance Measures Descriptions

The multi-year project to select and implement a new A&T System has defined 33 milestones, listed by fiscal year above in the Program Description section.

This was a new project in FY15, there are no prior year performance measures.

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$311,091	\$0	\$322,210
Contractual Services	\$0	\$3,400,000	\$0	\$4,111,738
Materials & Supplies	\$0	\$1,588,909	\$0	\$496,052
Capital Outlay	\$0	\$100,000	\$0	\$0
Total GF/non-GF	\$0	\$5,400,000	\$0	\$4,930,000
Program Total:	\$5,400,000		\$4,930,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Financing Sources	\$0	\$1,500,000	\$0	\$0
Beginning Working Capital	\$0	\$3,900,000	\$0	\$4,930,000
Total Revenue	\$0	\$5,400,000	\$0	\$4,930,000

Explanation of Revenues

BWC FY16 represents estimated carryover of unspent Fund 2504 project fund balance, after projected FY15 expenditures.

Significant Program Changes

Last Year this program was: FY 2015: 72035A DART Assessment & Taxation System Upgrade

Department: County Management

Program Contact: June Tilgner

Program Offer Type: Support

Program Offer Stage: As Adopted

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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Requests & Support Activities Completed	4,425	3,500	3,490	3,500
Outcome	% of Requests Associated with Program Revenue	4.5%	4.0%	5%	4%

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 indicates 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	2015	2015	2016	2016
Personnel	\$849,135	\$0	\$789,959	\$0
Contractual Services	\$58,925	\$0	\$35,925	\$0
Materials & Supplies	\$353,274	\$0	\$344,498	\$0
Internal Services	\$182,317	\$0	\$209,756	\$0
Total GF/non-GF	\$1,443,651	\$0	\$1,380,138	\$0
Program Total:	\$1,443,651		\$1,380,138	
Program FTE	6.70	0.00	5.70	0.00

Program Revenues				
Intergovernmental	\$191,475	\$0	\$196,262	\$0
Other / Miscellaneous	\$50,000	\$0	\$55,000	\$0
Total Revenue	\$241,475	\$0	\$251,262	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,536,250 for FY16, with \$196,262 allocated to DART Applications Support Program. Program revenue of \$55,000 is from service fees for access to Assessment & Taxation information (subscription website user fees) and requests for Assessment and Taxation data files. Service fees are authorized by Department of County Management Fee Ordinance. Fees are projected based upon historical trends. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72037 DART Applications Support

Department: County Management

Program Contact: Sally Brown

Program Offer Type: Existing Operating Program

Program Offer Stage: As Adopted

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 250 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	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Properties remaining in Tax Title Inventory	240	220	242	245
Outcome	Properties placed back on the tax roll & into community use	56	47	33	34
Outcome	Revenue disbursed to taxing districts for public use	\$892,321	\$1,500,000	\$700,000	\$1,400,000

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	2015	2015	2016	2016
Personnel	\$149,432	\$0	\$146,515	\$0
Contractual Services	\$1,566,776	\$0	\$1,518,020	\$0
Materials & Supplies	\$81,543	\$0	\$84,956	\$0
Internal Services	\$18,691	\$0	\$20,454	\$0
Total GF/non-GF	\$1,816,442	\$0	\$1,769,945	\$0
Program Total:	\$1,816,442		\$1,769,945	
Program FTE	1.50	0.00	1.60	0.00

Program Revenues				
Fees, Permits & Charges	\$300	\$0	\$50	\$0
Taxes	\$9,660	\$0	\$9,253	\$0
Other / Miscellaneous	\$1,800,000	\$0	\$1,786,260	\$0
Interest	\$5,610	\$0	\$4,437	\$0
Total Revenue	\$1,815,570	\$0	\$1,800,000	\$0

Explanation of Revenues

The Program is financially self sustaining. Program revenues include contract principle estimated at \$9,253 and interest estimated \$4,437 from contracts and repurchases of tax foreclosed properties. Sales of Tax Foreclosed Properties (auction sales, repurchases, and private party sales) are estimated at \$1,786,260 for FY16. Fees of \$50 are for 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: FY 2015: 72038 DART Tax Title

Transferred (allocated) .30 FTE from DART Special Programs (Program Offer #72030) to DART Tax Title Program for FY16 to reflect staff time supporting Tax Foreclosed property management, maintenance and disposition. Net increase of .30 FTE from FY15 to FY16 for this Program.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Contractual Services	\$0	\$0	\$5,000,000	\$0
Total GF/non-GF	\$0	\$0	\$5,000,000	\$0
Program Total:	\$0		\$5,000,000	
Program FTE	0.00	0.00	0.00	0.00

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

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was:

New program offer.