

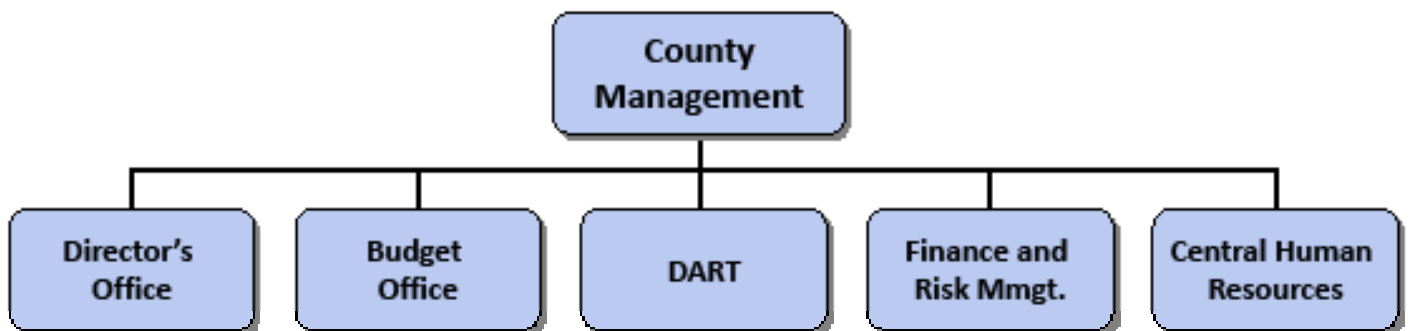
### Department Overview

The Department of County Management (DCM) is responsible for collecting, protecting, and investing Multnomah County’s human and financial capital. DCM hires and trains the County’s workforce, pays the County’s bills and safeguards its funds. Finance and Risk Management, Central Human Resources, and the Central Budget Office work with the Chair, Chief Operating Officer (COO), and departments to set countywide corporate policies that protect County assets, reduce financial risk, and ensure the County’s ability to serve the community. The Division of Assessment, Recording and Taxation maintains property records and assessments and collects property taxes, the primary source of General Fund revenue.

The COO position within the DCM Director’s Office provides corporate oversight through the supervision of the appointed department directors across the county. The DCM Director provides oversight of the Department of County Management. The department provides administrative services and guidance to all County departments. DCM also supports the Chair, Commissioners and other elected officials with high-level forecasts and policy analysis.

One year after the implementation of Workday and the passage of the Workforce Equity Strategic Plan, DCM teams continue to refine and sustain the “new normal.” This new normal has challenged us to cultivate a learning culture and brought new focus to serving our internal and external customers with excellence.

Creating a workplace that is technologically and culturally modern and provides a sense of safety, trust and belonging for every employee takes both structural and cultural change. In FY 2020, DCM reorganized the County’s talent development team, forming the new Organizational Learning group, to align with the WESP recommendations. In FY 2021, DCM will continue to focus on sustaining and supporting DCM and countywide WESP work and supporting department Workday and Marketplace users with training and system improvements.



### Budget Overview

The Department of County Management’s (DCM) budget is \$172.7 million and has 271.75 FTE in all funds. This is a decrease of \$1.4 million or 0.8% over the FY 2020 Adopted Budget. Budgeted positions have increased by 4.20 FTE. The FY 2021 budget is comprised of 26% General Fund and 74% other funds.

The General Fund budget has decreased by \$0.8 million (1.8%) to \$45.0 million. Other Funds have decreased by \$1.4 million. This is mostly in the Financed Projects Fund, where the Assessment and Taxation ORION project is now budgeted in the Department of County Assets program 78326.

Personnel Services have increased by \$1.3 million (4.8%) due to the addition of 4.20 FTE, COLA and step adjustments. The largest category of expenditures in all funds is in materials and supplies at \$121.7 million. This is mostly budgeted in the Risk Fund for medical and dental insurance costs. Risk Fund expenditures in this category have increased by \$0.5 million.

The following programs are new:

- FRM Labor Compliance (72005C) \$163,779
- FRM Clean Air Construction Standards (72005D) \$53,000
- FRM OSHA Reporting (72009B) \$164,958
- Leadership Development and Accountability (72017B) \$191,381
- WESP - Conflict Mediation & Resolution (72017C) \$175,910

Budget Trends	FY 2019	FY 2020	FY 2020	FY 2021	Difference
	<u>Actual</u>	<u>Current Estimate</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	
Staffing FTE	256.35	267.55	267.55	271.75	4.20
Personnel Services	\$31,959,797	\$37,829,177	\$38,488,763	\$39,823,679	\$1,334,916
Contractual Services	7,116,190	5,021,553	7,632,255	5,321,150	(2,311,105)
Materials & Supplies	105,571,815	119,184,089	121,368,329	121,660,135	291,806
Internal Services	6,306,643	6,709,360	6,655,526	5,901,498	(754,028)
Capital Outlay	<u>29,889</u>	<u>6,262</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs</b>	<b>\$150,984,334</b>	<b>\$168,750,441</b>	<b>\$174,144,873</b>	<b>\$172,706,462</b>	<b>(\$1,438,411)</b>

Does not include cash transfers, contingencies or unappropriated balances.

## Successes and Challenges

### Budget Office

- Successfully upgraded the County's Questica budget software.
- Received the GFOA's Distinguished Budget Presentation Award for the FY 2020 budget.
- Completed and implemented a countywide analysis of pay equity.
- Challenges include increasing demands for analysis and support for new laws and initiatives and managing the turnover of key staff members.

### Central Human Resources

- Organized, designed, hosted and facilitated first-ever All Manager Conference.
- Developed a centralized WESP project implementation plan, supporting elements of 82% of the WESP minimum standards.
- Benefits worked with vendors to improve access to diverse health care providers.
- Successfully bargained the first contract with AFSCME Dentists and completed biennial market adjustment bargaining with AFSCME Local 88.
- Challenges include meeting the demands for training and change management support needed for Workday and implementing new and complex workplace initiatives.

### Director's Office

- Established an inclusive DCM Equity Committee
- Re-started organizational development learning event series for DCM managers.

### The Division of Assessment, Recording & Taxation (DART)

- Levied a historic high \$1.95 billion dollars in the new Orion A&T system.
- Opened three new tax payment drop sites to better serve the community.
- Challenges include improving the customer service model for passport applications, marriage licenses, tax payments and recordings and implementing new electronic payment technology.

### Finance and Risk Management (FRM)

- Received the GFOA Award for Distinguished Financial Reporting for the CAFR
- Successful fiscal year-end close in a new financial system (Workday) of record.
- Fully implemented the Labor Compliance Program and Construction Diversity and Equity Fund (CDEF).
- Established a fourth PERS side account and successfully participated in the State's PERS employer incentive fund match program.
- Challenges include supporting Workday finance users and implementing new governmental accounting standards.

### Diversity, Equity, and Inclusion

DCM successfully established an inclusive, open department Equity Team and new employee orientation program and is on track to meet all WESP goals for this year. The complexity of this work is challenging our department to try new approaches and balance the need for progress with the time it takes to create meaningful opportunities and conditions for cultural change.

Challenges include changing organizational culture with no standard to guide the work, developing communication plans with balanced, transparent information while mitigating fears and increasing certainty and creating reasonable timelines that keep us moving steadily forward together without over-promising. Opportunities include connecting and aligning resources with Organizational Learning, Equity Managers and The Office of Diversity and Equity. We are also taking the time to evaluate what we have learned along the journey to creating safety, trust and belonging, for our workforce.

### Budget by Division

Division Name	FY 2021 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$2,582,790	\$0	\$2,582,790	12.50
Budget Office	2,738,572	0	2,738,572	13.00
Finance and Risk Management	11,314,610	8,988,244	20,302,854	64.00
Central Human Resources	6,971,520	118,717,802	125,689,322	44.75
Division of Assessment, Recording & Taxation	21,920,575	0	21,920,575	137.50
DCM Non-Represented Wage Freeze	(527,651)	0	(527,651)	0.00
<b>Total County Management</b>	<b>\$45,000,416</b>	<b>\$127,706,046</b>	<b>\$172,706,462</b>	<b>271.75</b>

### DCM Director's Office

The Division is home to the County's Chief Operating Officer (COO), the DCM Department Director, and the Business Services program.

The COO is responsible for the administrative infrastructure and financial health of the County. The COO provides strategic direction for countywide projects and ensures that complex decisions are informed by a countywide perspective. The DCM Director and COO work with DCM divisions, County departments, and elected officials to establish operational priorities and policy objectives. The COO supervises the directors of the Department of County Human Services, Health Department, Department of County Assets, Department of Community Services, Department of Community Justice, providing a crucial link between corporate policy setting and department implementation.

The Business Services program provides business and financial services for the department including: budget development, accounts receivable, accounts payable, procurement and contracting as well as administrative and general accounting support.

### Significant Changes

Last year's scaled program offer 72000C, Strategic Project Capacity, provided for a one-year transition of the Strategic Capital Planning program to ongoing maintenance. The capital planning work is transitioning to a collaborative process coordinated between the departments of County Management, Community Services and County Assets.

In FY 2020, Program Offer 72000 DCM Director's Office included one position that served as both the Chief Operating Officer (COO) and Department Director. The FY 2021 budget includes two distinct positions: the DCM Director and the Chief Operating Officer.

### Budget Office

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

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

The Budget Office and Evaluation & Research is responsible for the following:

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

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

### Significant Changes

There are no significant changes to the Budget Office Division other than the expiration of one-time-only General Fund funding for the Mental Health System Analysis Follow-Up (FY 2020 program offer 72042) that is anticipated to be completed in FY 2020.

### 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, and establishes policies and procedures that guide how those transactions are made by County departments.

The various units within the division pay the county's bills, maintain and record accounting transactions, manage an investment portfolio that averages nearly \$649 million per day, and issue payroll checks. The division is responsible for managing the County's debt obligations, ensuring that vendors who receive federal funding are in compliance with applicable rules, and provides oversight, and sets policy, for the County's 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. ERP Support provides strategic and operational leadership and maintains, troubleshoots, and enhances Workday and Jagger enterprise system functionality.

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 Association (GFOA) award for distinguished reporting every year for the past 35 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

Program Offer 72005C Labor Compliance - 0.50 FTE was added to program for Program Specialist. This 0.50 FTE was funded by Downtown Courthouse Replacement Project in the prior year but has moved to Central Purchasing.

Program Offer 72005D Clean Air Construction Standards – provides funding to support clean air construction standards through workforce development that aim to reduce emissions within Multnomah County. This is a partnership between City of Portland, Metro, Tri-Met, and Multnomah County.

Program Offer 72009B FRM OSHA Reporting - Provides for Limited Duration Project Manager position to support a coordinated response to OSHA inspections and address impacts across County departments.

Program Offer 72046B Workday Support Finance – in FY 2020 the program was funded as one time only. This is being converted to on-going funding. Program Offers 72046A and 72046B reflect the required service level for Workday support services.

### Central Human Resources

The Central Human Resources Division (CHR) is driven by its strategic plan mission:

“Supporting the people who serve our community.”

CHR provides strategic leadership, recommends policy, and partners with the department HR units to guide consistent, efficient and solutions-oriented HR processes and practices necessary to achieve results across the organization. CHR serves as an integral support of the Workforce Equity Strategic Plan (WESP) with a majority of the minimum standards requiring implementation capacity from CHR.

CHR manages the following services and systems:

- Collective bargaining and labor contract interpretation;
- Personnel rule and County HR policy development and interpretation;
- Job profile & compensation plans;
- Countywide training and organizational development;
- Recruitment and retention systems and processes;
- Employee Benefits and Wellness programs;
- Oversight of HR systems and workforce data and management of the human capital management and payroll modules in Workday.

CHR prioritizes the processes and structures needed to strengthen the impact of HR within the organization. Overarching areas of priority include focusing on technology and business processes, equitable and inclusive practices, and diversity-focused recruitment and workforce development.

### Significant Changes

Talent Development has changed it’s name to Organizational Learning and program offers have been updated to reflect that.

Requested Program Offers 72017B - Leadership Development and Accountability and 72017C - WESP Conflict Medication and Resolution provide Organizational Learning with on-going resources to accommodate continued County-wide work related to WESP deliverables.

Workday Support - Central Human Resources Program Offer requests ongoing funding for current level staffing (72022B).



### Division of Assessment, Recording and Taxation (DART)

### Significant Changes

The Division of Assessment, Recording and Taxation (DART) consists of approximately 137.50 FTE in the following primary work areas: assessment, tax collection, customer service and certain county clerk functions.

- Assessment maintains over 310,000 property tax accounts, ensuring accurate property identification, valuation and tax levy. For FY 2020, DART Assessment levied over \$1.95 billion on behalf of 69 taxing districts throughout our community.
- Tax collections processes over 400,000 transactions annually, and ensure that collections of property tax is conducted according to law and enable distribution of funds to taxing districts in a timely manner.
- County Clerk functions include Recording, Marriage Licenses, Domestic Partnership Registrations, Passports and the Board of Property Tax Appeals.
- DART also provides customer service for all its functions, maintains ownership records and property descriptions, and is responsible for the management and disposition of the County's tax foreclosed property.

Program Offer 72023 (DART Administration) is adding 1.00 FTE by reclassing and reassigning an Assessment and Taxation Tech 2 to a human resource analyst position. This position is currently an LDA assigned to support DART's ongoing process improvements efforts that include implementation of the county's WESP initiative. Creating a permanent position will allow the focus to be on the process and goals of this effort.

Program Offer 72024 (DART Customer Service) and Program Offer 72025A (DART County Clerk) are adding 0.50 FTE each, or 1.00 FTE in total. This position is a reclassification and reassignment of the former Chief Appraiser position in the Residential Program Offer (72034). The newly created and hired Manager 1 will be responsible for overseeing the respective programs and necessary changes and improvements to better align with business needs.

### 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 2021 General Fund	Other Funds	Total Cost	FTE
<b>DCM Director's Office</b>					
72000	DCM Director's Office	\$1,257,134	\$0	\$1,257,134	4.00
72015	DCM Business Services	1,325,656	0	1,325,656	8.50
<b>Budget Office</b>					
72001	Budget Office	2,210,999	0	2,210,999	10.00
72014	Evaluation and Research Unit	527,573	0	527,573	3.00
<b>Finance and Risk Management</b>					
72002	FRM Accounts Payable	1,024,584	0	1,024,584	7.60
72003	FRM Chief Financial Officer	1,273,299	275,804	1,549,103	2.00
72004	FRM General Ledger	1,066,698	0	1,066,698	7.00
72005A	FRM Purchasing	2,771,973	0	2,771,973	18.50
72005C	FRM Labor Compliance	163,779	0	163,779	1.00
72005D	FRM Clean Air Construction Standards	53,000	0	53,000	0.00
72006	FRM Property & Liability Risk Management	0	4,655,461	4,655,461	2.50
72007	FRM Payroll/Retirement Services	1,231,031	0	1,231,031	8.40
72008A	FRM Treasury and Tax Administration	2,255,757	0	2,255,757	4.00
72009	FRM Worker's Compensation/Safety & Health	0	3,840,756	3,840,756	6.00
72009B	FRM OSHA Reporting	0	164,958	164,958	0.00
72010	FRM Recreation Fund Payment to Metro	0	51,265	51,265	0.00
72012	FRM Fiscal Compliance	417,781	0	417,781	3.00
72044	FRM Construction Diversity and Equity	110,000	0	110,000	0.00
72046A	FRM Workday Support - Finance	673,911	0	673,911	3.00
72046B	FRM Workday Support - Finance - Convert to Ongoing	272,797	0	272,797	1.00

# County Management

fy2021 proposed budget

Prog. #	Program Name	FY 2021 General Fund	Other Funds	Total Cost	FTE
<b>Central Human Resources</b>					
72016	Central HR Administration	1,098,172	0	1,098,172	2.63
72017A	Central HR Services	2,802,204	0	2,802,204	14.00
72017B	Leadership Development and	191,381	0	191,381	1.00
72017C	WESP - Conflict Mediation & Resolution	175,910	0	175,910	1.00
72018	Central HR Labor Relations	995,900	57,885	1,053,785	4.85
72019	Central HR Unemployment	0	1,011,224	1,011,224	0.15
72020	Central HR Employee Benefits & Wellness	0	117,648,693	117,648,693	13.12
72022A	Workday Support - Central Human	647,351	0	647,351	3.00
72022B	Workday Support - Central Human Resources -Convert to Ongoing	1,060,602	0	1,060,602	5.00
<b>Division of Assessment, Recording and Taxation (DART)</b>					
72023	Div of Assessment, Recording & Taxation Administration	868,156	0	868,156	3.40
72024	DART Customer Service	1,418,646	0	1,418,646	10.00
72025A	DART County Clerk Functions	1,728,897	0	1,728,897	12.90
72025B	DART County Clerk Carryover	48,410	0	48,410	0.00
72026	DART Ownership & Parcel Management	850,827	0	850,827	7.20
72027	DART Tax Revenue Management	2,216,396	0	2,216,396	13.40
72028	DART GIS/Cartography	777,747	0	777,747	5.25
72029	DART Assessment Performance Analysis	552,121	0	552,121	3.25
72030	DART Property Assessment Special Programs	1,024,791	0	1,024,791	7.25
72031	DART Personal Property Assessment	1,163,344	0	1,163,344	7.00
72033	DART Commercial & Industrial Property	3,546,900	0	3,546,900	22.50
72034	DART Residential Property Appraisal	5,476,604	0	5,476,604	37.50
72037	DART Applications Support	1,638,628	0	1,638,628	6.25
72038	DART Tax Title	609,108	0	609,108	1.60
<b>All Divisions</b>					
	Non-Represented Wage Freeze*	(527,651)	0	(527,651)	0.00
	<b>Total County Management</b>	<b>\$45,000,416</b>	<b>\$127,706,046</b>	<b>\$172,706,462</b>	<b>271.75</b>

\* The Non-Represented Wage Freeze reflects a freeze on the Cost of Living Adjustment for all non-represented positions and a freeze on merit increases for non-represented positions earning over \$100,000. The freeze will impact Other Funds by \$93,604. However, the reduction in Other Funds will be offset by an increase in other personnel expenditures so that the total appropriations in Other Funds are unchanged.

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**Department:** County Management

**Program Contact:** Travis Graves

**Program Offer Type:** Administration

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

The Director's Office includes the DCM Department Director and the Chief Operating Officer positions. The Director's Office manages the organizational health of Multnomah County and sets administrative policy. Areas of countywide responsibility include Budget, Finance, Human Resources, Property Assessments & Recording, Tax Collections and protected class complaints. The County's Chief Operating Officer provides corporate oversight through the supervision of the appointed department directors.

### Program Summary

The Director's Office works with the County Chair, Board of County Commissioners, department directors and DCM division directors to set priorities and ensure that County policies uphold them. The Director's Office works with the Chief Financial Officer, Budget Director, and Chief Human Resources Officer to develop and present administrative, financial, human resource and infrastructure guidelines and policies to the County Chair, the Board of County Commissioners (Board), and department directors.

The Director's Office works with departments and human resource personnel to recruit, train and retain a diverse workforce; provides management for county-wide projects and initiatives; and works with the Board, the Department of County Assets (DCA,) and other departments on the funding policies for the County's physical infrastructure.

In FY 21, the Director's Office will focus on sustaining and continuing to implement the department's Workforce Equity Strategic Plan (WESP), leadership development for DCM managers and supervisors, and internal communication.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	DCM all manager and supervisor professional development events held.	N/A	N/A	2	4
Outcome	Percent of DCM WESP initiatives implemented and sustained.	N/A	85%	100%	90%
Output	Number of DCM specific new employee orientation events held.	N/A	N/A	4	4
Output	Number of countywide monthly newsletters published for managers and supervisors.	12	N/A	12	12

### Performance Measures Descriptions

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$611,197	\$0	\$1,065,951	\$0
Contractual Services	\$101,754	\$0	\$130,000	\$0
Materials & Supplies	\$18,810	\$0	\$18,810	\$0
Internal Services	\$48,975	\$0	\$42,373	\$0
<b>Total GF/non-GF</b>	<b>\$780,736</b>	<b>\$0</b>	<b>\$1,257,134</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$780,736</b>		<b>\$1,257,134</b>	
<b>Program FTE</b>	3.00	0.00	4.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72000A-20 DCM Director's Office

The Equity Manager was reclassified to a Human Resources Manager 1 from an HR Analyst Senior in to meet the new standard for this position across departments.

DCM has historically housed one position in the Directors Office that serves as both the Chief Operating Officer (COO) and Department Director. For FY21 the program includes two distinct positions: the DCM Director and Chief Operating Officer.

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

### Executive Summary

The Budget Office guides the development of the County's budget process, prepares the annual budget and supports the Chair and the Board of County Commissioners with their budgeting decisions by helping to 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.

### 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 cost control analyses
- Prepares the supplemental budget and maintains the legal budget throughout the course of the year

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

Over the past 17 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	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of budget modifications processed (includes internal)	206	220	165	200
Outcome	% of budget modifications entered into SAP/Workday within 4 weeks of Board approval	96%	98%	95%	98%
Quality	Percent error in General Fund Revenue Forecast	2.87%	2.0%	0.75%	2.0%
Quality	% of customers rating Budget Office efforts as either "good" or "excellent" *	92%	92%	88%	90%

### Performance Measures Descriptions

\*Because the budget process ends prior to the beginning of the fiscal year, the FY 2020 estimate is the "actual" customer satisfaction rating.

## 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,691,407	\$0	\$1,802,697	\$0
Contractual Services	\$53,500	\$0	\$55,159	\$0
Materials & Supplies	\$96,266	\$0	\$99,251	\$0
Internal Services	\$263,682	\$0	\$253,892	\$0
<b>Total GF/non-GF</b>	<b>\$2,104,855</b>	<b>\$0</b>	<b>\$2,210,999</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,104,855</b>		<b>\$2,210,999</b>	
<b>Program FTE</b>	10.00	0.00	10.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2020: 72001-20 Budget Office





## 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$990,628	\$0	\$1,014,210	\$0
Contractual Services	\$1,950	\$0	\$1,950	\$0
Materials & Supplies	\$8,424	\$0	\$8,424	\$0
<b>Total GF/non-GF</b>	<b>\$1,001,002</b>	<b>\$0</b>	<b>\$1,024,584</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,001,002</b>		<b>\$1,024,584</b>	
<b>Program FTE</b>	7.60	0.00	7.60	0.00

Program Revenues				
Other / Miscellaneous	\$290,180	\$0	\$293,180	\$0
<b>Total Revenue</b>	<b>\$290,180</b>	<b>\$0</b>	<b>\$293,180</b>	<b>\$0</b>

## 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 bank's credit card programs. The majority is from Bank of America's purchasing card program; rebates from BOA are generally 1.4% 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 2020: 72002-20 FRM Accounts Payable

**Department:** County Management

**Program Contact:** Eric Arellano

**Program Offer Type:** Administration

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

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

### Program Summary

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

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

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 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

Several financial functions laid out in Oregon Revised Statutes and County Code are directly and indirectly the responsibility of the Chief Financial Officer.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$547,023	\$108,182	\$378,941	\$82,549
Contractual Services	\$19,500	\$0	\$23,461	\$0
Materials & Supplies	\$15,500	\$0	\$39,384	\$0
Internal Services	\$1,007,905	\$209,742	\$831,513	\$193,255
<b>Total GF/non-GF</b>	<b>\$1,589,928</b>	<b>\$317,924</b>	<b>\$1,273,299</b>	<b>\$275,804</b>
<b>Program Total:</b>	<b>\$1,907,852</b>		<b>\$1,549,103</b>	
<b>Program FTE</b>	2.55	0.45	1.65	0.35

Program Revenues				
Other / Miscellaneous	\$0	\$317,924	\$0	\$275,804
<b>Total Revenue</b>	<b>\$0</b>	<b>\$317,924</b>	<b>\$0</b>	<b>\$275,804</b>

## Explanation of Revenues

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

## Significant Program Changes

**Last Year this program was:** FY 2020: 72003-20 FRM Chief Financial Officer

A 1.0 FTE Administrative Analyst is being cut in FY 21

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

### Executive Summary

The General Ledger program manages central financial accounting and reporting, including the annual external financial audit, the comprehensive framework of internal controls, as well as general countywide accounting support and assistance.

### Program Summary

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

The primary product is the County's Comprehensive Annual Financial Report (CAFR), which includes all activities associated with the required annual external financial audits. The CAFR earns the Government Finance Officers Association (GFOA) award annually for excellence in financial reporting. This award indicates management has prepared financials that meet the reporting standards and requirements noted by GFOA. Approximately 3% of governmental entities in the United States receive this award annually.

General Ledger prepares the financial reports for three component units of the County: Mid County Service District No. 14, Dunthorpe-Riverdale Service District No. 1 and the Multnomah County Library District. GL also maintains internal controls and the chart of accounts.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of properly stated balance sheet accounts per review of external auditors	300	300	300	300
Outcome	Number of Comprehensive Annual Financial Report audit deficiency comments from external auditors	1	0	0	0
Quality	Number of days Comprehensive Annual Financial Report is completed after fiscal year end	180	173	200	180

### Performance Measures Descriptions

Fewer balance sheet accounts identified with misstatements indicate a high degree of accuracy in the financial statements (CAFR) and effective internal controls are in place (approx. 300 total accounts). External auditors express their opinion on the County's CAFR, including assessment of the risks of material misstatement of the financial statements. "0" means the auditors identified no deficiencies or weaknesses in internal controls. Financial reports should be issued soon enough after the close of a period to affect better decision making.

## 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.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$991,517	\$0	\$1,052,798	\$0
Contractual Services	\$2,000	\$0	\$2,000	\$0
Materials & Supplies	\$11,900	\$0	\$11,900	\$0
<b>Total GF/non-GF</b>	<b>\$1,005,417</b>	<b>\$0</b>	<b>\$1,066,698</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,005,417</b>		<b>\$1,066,698</b>	
<b>Program FTE</b>	7.00	0.00	7.00	0.00

Program Revenues				
Service Charges	\$20,000	\$0	\$20,000	\$0
<b>Total Revenue</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>

## 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 2020: 72004-20 FRM General Ledger

**Department:** County Management      **Program Contact:** Brian Smith  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72005B, 72005C, 72044  
**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) functional administration of the County's procurement and contracting software; (3) 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); (4) review and approve contract documents, review and approve contract changes and/or amendments and maintain official contract records; (5) research, analyze, recommend, and implement best business practices; (6) provide ongoing guidance, support, training, and consultation to departments and employees; (7) track, monitor, analyze and annually report on contract data and performance measures; (8) maximize efforts to include and ensure participation of COBID Certified suppliers (Disadvantaged Business Enterprises, Minority-owned, Women-owned, Service Disabled-owned and Emerging Small Businesses) and Qualified Rehabilitation Facilities (QRF); (9) participate in community events, meetings and conduct outreach to the COBID Certified supplier community and; (10) develop and implement sustainable purchasing policies, procedures and training.

Purchasing supports the County's sustainability goals by ensuring sustainable practices of prospective suppliers, 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	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Percent of contracts awarded to COBID Certified and QRF businesses	5%	7%	6%	7%
Outcome	Number of sustained protests on formal procurements	0	0	0	0
Output	Number of formal RFP and Bid solicitations issued	50	50	75	50
Output	Number of contracts and amendments processed	1166	1000	1284	1000

### Performance Measures Descriptions

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

## 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$2,446,450	\$55,441	\$2,623,814	\$0
Contractual Services	\$17,646	\$0	\$11,146	\$0
Materials & Supplies	\$127,213	\$3,800	\$137,013	\$0
<b>Total GF/non-GF</b>	<b>\$2,591,309</b>	<b>\$59,241</b>	<b>\$2,771,973</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,650,550</b>		<b>\$2,771,973</b>	
<b>Program FTE</b>	18.50	0.50	18.50	0.00

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

## Explanation of Revenues

This program is primarily 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 is \$2,000.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72005A-20 FRM Purchasing

The 0.50 FTE reduction in staff from FY20 reflects moving a staff position dedicated to operation of the Labor Compliance Program fully into program offer #72005B for FY21.





## Legal / Contractual Obligation

ORS 279C.800 to 279C.870 list the requirements for payment of prevailing wages paid on public works projects.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$55,441	\$0	\$118,056	\$0
Materials & Supplies	\$144,436	\$0	\$45,723	\$0
<b>Total GF/non-GF</b>	<b>\$199,877</b>	<b>\$0</b>	<b>\$163,779</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$199,877</b>		<b>\$163,779</b>	
<b>Program FTE</b>	0.50	0.00	1.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program would be funded through General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72005B-20 Labor Compliance

0.50 FTE of the 1.0 FTE Program Specialist in this offer was assigned in FY20 to the Downtown Courthouse Replacement Project and included in Program #72005A (FRM Purchasing). It has been moved to this program offer for greater transparency and represents no net increase of FTE overall. Additionally, the large decrease in M&S represents is due to: one time software configuration costs in FY20, and reduced annual subscription costs in FY21 and future years attributable to our efficiencies in business process and software implementation.



## Legal / Contractual Obligation

With the approval of funding for this program offer, Multnomah County will enter into an Intergovernmental Agreement with the City of Portland. The City of Portland will administer the program on the County's behalf. Administrative functions will include technical assistance to contractors, an online platform for registering diesel-powered equipment covered by the standard, the issuance of equipment decals, and online administrative functions to allow County managers to ensure compliance with the standard on specific projects.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Contractual Services	\$0	\$0	\$53,000	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$53,000</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

General fund.

## Significant Program Changes

### Last Year this program was:

Multnomah County residents have the highest exposure to air toxics in the state and are well above national averages for cancer risk and respiratory hazards from air toxics. Soot from older diesel engines is among the most prevalent and harmful airborne toxins in the region. According to the Oregon Department of Environmental Quality (DEQ), the Portland Metro area registers diesel particulate matter (PM) levels above the ambient benchmark concentration set by the state. DEQ estimates the emissions lead to more than 400 premature deaths and \$3 billion in economic losses a year. More than 50 percent of diesel particulate matter in the region comes from construction equipment. People with lower incomes shoulder a disproportionate share of the pollution, as they are more likely to live in denser neighborhoods near congested roadways.

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

**Executive Summary**

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

**Program Summary**

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

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of policies for insured risks and statutory bonds purchased/renewed*	17	17	18	19
Outcome	Total Cost of Risk**	0.46	0.59	0.67	0.59

**Performance Measures Descriptions**

\*Appropriate types of insurance coverage indicate strong safeguarding of the county's assets.

\*\*Total Cost of Risk is measured and compared annually to other public entities. It provides information on the financial impact of the county's risk assumption (value approaching zero is preferable, 1=average of public entities)

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$368,422	\$0	\$385,776
Contractual Services	\$0	\$273,761	\$0	\$275,200
Materials & Supplies	\$0	\$3,730,601	\$0	\$3,994,485
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$4,372,784</b>	<b>\$0</b>	<b>\$4,655,461</b>
<b>Program Total:</b>	<b>\$4,372,784</b>		<b>\$4,655,461</b>	
<b>Program FTE</b>	0.00	2.50	0.00	2.50

Program Revenues				
Other / Miscellaneous	\$0	\$4,372,784	\$0	\$4,655,461
<b>Total Revenue</b>	<b>\$0</b>	<b>\$4,372,784</b>	<b>\$0</b>	<b>\$4,655,461</b>

## 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 2020: 72006-20 FRM Property & Liability Risk Management

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

### Executive Summary

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

### Program Summary

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

Payroll protects County funds by ensuring that employment taxes, wage and tax statements, and pension payments are processed and remitted timely to avoid assessment of fines for noncompliance. The program supports the County's sustainability goals by providing electronic disbursements of wages to employees' financial institutions and providing paperless notification of their deposits. Currently 98% of employees participate in direct deposit, all employees receive notification of their payslip through Employee Self Service.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Average number of payments issued per period*	7,107	7,200	7,150	7,200
Outcome	Percent issued without error*	99%	99%	99%	99%
Output	Percent of employees participating in Deferred Comp**	67%	58%	69%	64%

### Performance Measures Descriptions

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

\*\*The percent of employees participating in the deferred compensation plan will measure the effectiveness and quality of the educational opportunities offered. The national average for participation is 45%.

## Legal / Contractual Obligation

Wage payments are mandated by Federal & State wage and hour laws, 12 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$971,921	\$0	\$1,100,998	\$0
Contractual Services	\$39,874	\$0	\$110,855	\$0
Materials & Supplies	\$18,468	\$0	\$19,178	\$0
<b>Total GF/non-GF</b>	<b>\$1,030,263</b>	<b>\$0</b>	<b>\$1,231,031</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,030,263</b>		<b>\$1,231,031</b>	
<b>Program FTE</b>	7.40	0.00	8.40	0.00

Program Revenues				
Other / Miscellaneous	\$162,030	\$0	\$179,312	\$0
Beginning Working Capital	\$19,116	\$0	\$35,774	\$0
<b>Total Revenue</b>	<b>\$181,146</b>	<b>\$0</b>	<b>\$215,086</b>	<b>\$0</b>

## 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 2021 is \$151,312 and is adjusted each following year by the CPI-W west coast A amount. In addition \$19,936 of BWC from FY 2019 and \$15,838 from FY 2020 is budgeted. The remaining \$17,000 is miscellaneous revenue.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72007-20 FRM Payroll/Retirement Services

A 1.0 FTE represented position (Finance Specialist 2) was added to enhance support of payroll operational activities.

The County will be going out for RFP (Request For Procurement) for the Deferred Compensation program in FY 21.



**Department:** County Management      **Program Contact:** Eric Arellano  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72008B  
**Program Characteristics:**

### Executive Summary

Treasury manages the County's cash assets, investment portfolio, debt, banking services and relationships and broker/dealer relationships. Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient Lodging Tax (TLT) and Business Income Tax (BIT) in accordance with 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 17% of General Fund revenues. A Motor Vehicle Rental Tax (MVRT) is charged on the rental of cars and light trucks within the County. It is currently set at a rate of 17% of rental fees. A portion of the tax (2.5%) is passed through to the Visitors Development Fund to support tourist activities. A Transient Lodging Tax (TLT) is charged on the rental of hotel/motel rooms within the county. It is currently set at a rate of 11.5% of rental fees. Most of the revenue generated by the TLT is passed through to other entities. Cities retain 6%, another 3% is dedicated to operating the Oregon Convention Center, and 2.5% is passed through to the Visitors Development Fund.

Treasury provides countywide accounts receivable oversight and management including AR aging monitoring, cash management, and collection activities. 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	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	778	854	2,270	2,300
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Output	Number of Active Business Accounts in County****	96,133	100,800	106,000	108,000

### 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 12 (BIT) and Chapter 11 (MVRT and TLT). The Business Income Tax is administered by the City of Portland through an intergovernmental agreement (IGA) that expires at the end of FY 2020.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$584,739	\$0	\$575,681	\$0
Contractual Services	\$1,624,146	\$0	\$1,666,126	\$0
Materials & Supplies	\$13,450	\$0	\$13,950	\$0
<b>Total GF/non-GF</b>	<b>\$2,222,335</b>	<b>\$0</b>	<b>\$2,255,757</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,222,335</b>		<b>\$2,255,757</b>	
<b>Program FTE</b>	4.00	0.00	4.00	0.00

Program Revenues				
Interest	\$120,000	\$0	\$120,000	\$0
Service Charges	\$154,000	\$0	\$180,000	\$0
<b>Total Revenue</b>	<b>\$274,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

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

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

## Significant Program Changes

Last Year this program was: FY 2020: 72008A-20 FRM Treasury and Tax Administration

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

**Executive Summary**

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

**Program Summary**

This program provides workers' compensation benefits in accordance with state law. Multnomah County has been 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 and communicated to internal partners for implementation and program success.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	*Number of site safety visits to meet loss prevention consultative needs and satisfy OR-OSHA requirements	20	24	15	24
Outcome	**Workers' Compensation Experience Rating Modifier (ERM) below industry average	0.87	0.7	0.57	0.66

**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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$913,910	\$0	\$959,527
Contractual Services	\$0	\$365,335	\$0	\$386,800
Materials & Supplies	\$0	\$2,202,573	\$0	\$2,494,429
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$3,481,818</b>	<b>\$0</b>	<b>\$3,840,756</b>
<b>Program Total:</b>	<b>\$3,481,818</b>		<b>\$3,840,756</b>	
<b>Program FTE</b>	0.00	6.00	0.00	6.00

Program Revenues				
Other / Miscellaneous	\$0	\$3,481,818	\$0	\$3,840,756
<b>Total Revenue</b>	<b>\$0</b>	<b>\$3,481,818</b>	<b>\$0</b>	<b>\$3,840,756</b>

## Explanation of Revenues

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

## Significant Program Changes

Last Year this program was: FY 2020: 72009A-20 FRM Worker's Compensation/Safety & Health



## 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Personnel	\$0	\$0	\$0	\$164,958
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,958</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$164,958</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
Other / Miscellaneous	\$0	\$0	\$0	\$164,958
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,958</b>

## Explanation of Revenues

## Significant Program Changes

Last Year this program was:



## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Contractual Services	\$0	\$50,000	\$0	\$50,000
Internal Services	\$0	\$1,400	\$0	\$1,265
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$51,400</b>	<b>\$0</b>	<b>\$51,265</b>
<b>Program Total:</b>	<b>\$51,400</b>		<b>\$51,265</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
Taxes	\$0	\$51,400	\$0	\$51,265
<b>Total Revenue</b>	<b>\$0</b>	<b>\$51,400</b>	<b>\$0</b>	<b>\$51,265</b>

## Explanation of Revenues

This program generates \$1,265 in indirect revenues.  
Revenues represent Multnomah County's share of state Marine Fuel Tax.

## Significant Program Changes

Last Year this program was: FY 2020: 72010-20 FRM Recreation Fund Payment to Metro



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

### Executive Summary

The Fiscal Compliance unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts in order to maintain compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. The unit manages the County's annual Single Audit (audit of the County's federal expenditures) and provides countywide grant management policy development, guidance, and support to County departments.

### Program Summary

Fiscal Compliance performs annual risk assessments (which includes a financial statement review) on all contracts receiving Federal funds to ensure compliance with external standards/regulations and assesses the entities financial health. In the most recent year, Fiscal Compliance performed 49 risk assessments and performed 22 site audits covering \$7.7 million in federal expenditures. The performed oversight helps department programmatic staff carry out service delivery by ensuring subrecipients are compliant with grant requirements and are financially stable.

Fiscal Compliance manages and coordinates the annual Single Audit for the County. The program also administers the County's fiscal grants management user group which supports County grants administration, grants policy, and grant compliance efforts. Fiscal Compliance prepares the County's Cost Allocation Plan annually to set indirect rates, overhead costs in support of grants and contracts.

Fiscal Compliance also offers department support around compliance, including but not limited to approval of costing allocations, reviewing subrecipient budgets, and additional guidance on external funder audits.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Total risk assessments performed on County contracts receiving Federal funds	49	50	50	50
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	90%	85%	85%	85%

### Performance Measures Descriptions

The Fiscal Compliance unit performs financial monitoring of County-funded human service providers. Monitoring includes Federal, State, County and other funds recorded in the pass-through/program support GL account. A higher percentage/count monitored indicates greater coverage and decreased County financial risk as it relates to human services providers.

## Legal / Contractual Obligation

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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Personnel	\$423,085	\$0	\$414,401	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
<b>Total GF/non-GF</b>	<b>\$426,465</b>	<b>\$0</b>	<b>\$417,781</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$426,465</b>		<b>\$417,781</b>	
<b>Program FTE</b>	3.00	0.00	3.00	0.00

<b>Program Revenues</b>				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72012-20 FRM Fiscal Compliance

A non-represented 1.0 FTE Finance Supervisor is being removed and re-purposed as a represented 1.0 FTE Finance Specialist Senior. The proposed change will provide more dedicated support to subrecipients around grants compliance and contract compliance. This includes but is not limited to learning sessions, contract support, fiscal compliance guidance, and dedicated outreach. This position will also provide departmental finance/programmatic users with support with subrecipient management.

**Department:** County Management

**Program Contact:** Anna Plumb

**Program Offer Type:** Support

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

The Evaluation and Research Unit (ERU) performs program evaluation and research on workforce equity, and operational effectiveness both countywide and within the Department of County Management. The ERU monitors and analyzes key metrics of countywide organizational health, including metrics related to the Workforce Equity Strategic Plan; evaluates the effectiveness of countywide initiatives; and regularly consults countywide on research and evaluation practice, including a partnership with the Joint Office of Homeless Services (JOHS) to aid in the design and implementation of evaluation(s) of the A Home for Everyone project to end homelessness in the region.

### Program Summary

The Evaluation and Research Unit (ERU) performs program evaluation and research on workforce equity, and operational effectiveness both countywide and within the Department of County Management. The ERU monitors and analyzes key metrics of countywide organizational health, including metrics related to the Workforce Equity Strategic Plan; evaluates the effectiveness of countywide initiatives; and regularly consults countywide on research and evaluation practice, including a partnership with the Joint Office of Homeless Services (JOHS) to design and implement evaluation(s) of the A Home for Everyone project to end homelessness in the region.

In FY 2020, the ERU:

- Collaborated with the Office of Diversity and Equity and over 150 employees to design a set of questions to measure “belonging” for the Countywide Employee Survey, as recommended by the Workforce Equity Strategic Plan;
- completed a countywide analysis of pay equity in accordance with state law;
- designed a new, collaborative project plan for the Countywide Employee Survey and launched the survey on time in October 2019; and
- designed, issued, and analyzed a survey to all county managers gauging their readiness and needs related to organizational culture change.

In FY 2021, the ERU will assist the county in plans to maintain pay equity over time; analyze and present the FY 2020 Countywide Employee Survey in partnership with county employees; work with system data partners to design and implement new dashboards for employee demographic data; respond to information requests from county leadership; and consult countywide on program evaluation, analytical methods, and data visualization. Examples of recent consulting projects include reviewing/editing survey questions for multiple internal surveys, helping design information products for ease of understanding; and providing data on employee demographics as requested. The ERU will also continue to sponsor and manage a countywide Community of Practice for county research and evaluation.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of consults performed and reports, presentations, and/or dashboards issued	99	95	95	100
Outcome	Response rate to the Countywide Employee Survey	54%	58%	58%	58%
Outcome	Percent of information and consulting requests responded to within a week.	100%	100%	100%	100%
Output	Number of events for the countywide Community of Practice for Program Evaluation and Research	4	5	4	4

### Performance Measures Descriptions

The Countywide Employee Survey happens every two years; response rate will be the same for FY 2020 and FY 2021. Response to an information or consulting request is defined as initial acknowledgement and arrangement of a planning conversation. Community of Practice for Program Evaluation and Research lowered number of events to ensure thorough vetting and quality of events.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$472,193	\$0	\$505,324	\$0
Materials & Supplies	\$20,390	\$0	\$21,022	\$0
Internal Services	\$0	\$0	\$1,227	\$0
<b>Total GF/non-GF</b>	<b>\$492,583</b>	<b>\$0</b>	<b>\$527,573</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$492,583</b>		<b>\$527,573</b>	
<b>Program FTE</b>	3.00	0.00	3.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Explanation of Revenues

Program supported by ongoing General Fund revenue.

Significant Program Changes

Last Year this program was: FY 2020: 72014-20 Evaluation and Research Unit

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

**Executive Summary**

The Department of County Management (DCM) Business Services Program provides business services to the Department through exercising sound, accurate and transparent financial management. The Program coordinates development of the Department Budget, performs financial functions of accounts receivable, accounts payable, grant accounting, procurement and contracting and provides administrative and general accounting support to the Department.

**Program Summary**

The Department of County Management (DCM) Business Services Program is responsible for coordination and development of a balanced budget that meets Oregon Budget Law, County policies, and the accounting practices established by the County's Chief Financial Officer. Business Services ensures that the Department's budget adequately supports operations and aligns with the programs authorized by the Board of County Commissioners.

Business Services is responsible for developing the annual DCM budget through collaboration with department programs; for monitoring, analysis, tracking, and financial reporting throughout the fiscal year; for administration of the budget, including position control, adjustments, amendments and modifications; and for tracking and monitoring various revenue streams and funds. Business Services continually monitors departmental spending throughout the budget cycles to ensure spending within designated spending limits.

Business Services is responsible for grant accounting, accounts receivable, accounts payable, travel and training arranging and reconciliations, mileage reimbursements, procurement card management, general accounting and administrative support. The program is responsible for consultation, oversight and delivery of the procurement and purchasing of goods and services in support of DCM operations, as well as a variety of County-wide contracts and Intergovernmental Agreements. The contracts team provides consultation, procurement development, contract development, negotiation, risk assessment and management, supplier/vendor management and ongoing contract administration.

Business Services ensures compliance with applicable financial policies, accounting standards and practices, and contract & procurement rules and laws; Collaborates with stakeholders to review Administrative Procedures, policies and the implementation of best practices; and Participates in cross-county teams such as the Finance Managers Forum, Fin Champs, Purchasing Advisory Council, Purchasing Leaders Group, ERP Governance Group, Strategic Sourcing Council and DCM's Workforce Equity Strategic Plan Committees.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	# of Accounts Receivable Transactions processed	1301	3000	1160	1300
Outcome	Percentage of Contracts processed following established policies and processes	100%	100%	100%	100%
Outcome	% of travel and training events reconciled within 30 days of travel return date	100%	100%	99%	100%
Outcome	% of Accounts Payable invoices paid in 30 days or less	98%	99%	100%	99%

**Performance Measures Descriptions**

Outcome Measures demonstrate adequate controls and processes are in place to ensure compliance with county policies and best practices. Actual results for Travel & Training dependent upon various factors impacting ability to complete reconciliations and final settlements within prescribed timelines. Volume of Accounts Receivable transactions varies with workload transitioning from other DCM Programs to DCM Business Services.

## Legal / Contractual Obligation

Oregon Budget Law (ORS Chapter 294), Government Accounting Standards Board statements and pronouncements, County Administrative Procedures. Oregon Revised Statutes (ORS) 279A, 279B, and 279C establish requirements affecting the County's procurement and contracting practices. The County Public Contract Review Board (PCRB) Rules and Administrative Procedures CON-1 and PUR-1 define procurement and contracting processes within the constraints of ORS requirements. DCM Contracts utilizing cooperative agreements must adhere to state and federal laws governing the use of the cooperative agreements as described therein.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Personnel	\$1,094,233	\$0	\$1,170,532	\$0
Contractual Services	\$1,318	\$0	\$1,318	\$0
Materials & Supplies	\$28,597	\$0	\$28,597	\$0
Internal Services	\$123,612	\$0	\$125,209	\$0
<b>Total GF/non-GF</b>	<b>\$1,247,760</b>	<b>\$0</b>	<b>\$1,325,656</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,247,760</b>		<b>\$1,325,656</b>	
<b>Program FTE</b>	8.50	0.00	8.50	0.00

<b>Program Revenues</b>				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

## Significant Program Changes

**Last Year this program was:** FY 2020: 72015-20 DCM Business Services

A Contract Specialist position reclassified to Contract Specialist Sr. during FY 2020

**Department:** County Management

**Program Contact:** Travis Graves

**Program Offer Type:** Administration

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

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

### Program Summary

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

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

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of countywide job applications received	17,649	22,000	19,500	19,500
Outcome	Percentage of employees indicating that they are fully engaged in their jobs	89%	90%	87%	87%
Output	Number of employees nominated for annual employee awards	535	new	400	400
Output	Number of employees celebrated for reaching milestone years-of-service anniversaries	677	new	673	700

### Performance Measures Descriptions

Output 1: Measures the number of applicants interested in county employment. Number declined as we did not accept applications for 30 days during transition to Workday. Outcome: Percent of respondents that "agree" or "strongly agree" to the question "I am fully engaged in my job" on the bi-annual Countywide Employee Survey. Measure will update in FY22 so FY21 offer is same as this year's estimated. Output 3 & 4: New - Measures impact of countywide employee recognition program.

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$444,525	\$0	\$464,765	\$0
Contractual Services	\$55,806	\$0	\$55,806	\$0
Materials & Supplies	\$54,130	\$0	\$54,130	\$0
Internal Services	\$652,903	\$0	\$523,471	\$0
<b>Total GF/non-GF</b>	<b>\$1,207,364</b>	<b>\$0</b>	<b>\$1,098,172</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,207,364</b>		<b>\$1,098,172</b>	
<b>Program FTE</b>	2.63	0.00	2.63	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2020: 72016-20 Central HR Administration



**Department:** County Management      **Program Contact:** Travis Graves  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72017B and 72017C  
**Program Characteristics:**

### Executive Summary

Central Human Resources (CHR) services focus on the full lifecycle of employment, developing county-wide resources for attraction, recruitment, selection and ongoing training and development. CHR services implement strategies to address key components of the countywide Human Resources Strategic Plan. Resources include talent development and classification and compensation, providing systems and tools to attract, train, and retain a diverse, highly qualified workforce.

### Program Summary

Classification and Compensation provides pay and classification structures necessary for the County to offer competitive pay and appealing career paths. 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.

Organizational Learning provides a wide range of services including leadership development, culturally responsive training, coaching and team-building, mediation, technology-specific training and professional development for emerging leaders and the general workforce. The suite of offerings in Organizational Learning are informed by industry-wide best practices, county-specific Employee Survey trends, and the minimum standards outlined in the Workforce Equity Strategic Plan (WESP). Priorities for the coming fiscal year include developing a formalized leadership development model (which includes creating a Management Orientation for newly hired/promoted leaders), increasing the depth and capacity of culturally responsive learning opportunities, and implementing a Mediation Support program.

Promoting Multnomah County as an Employer of Choice, implementing inclusive talent acquisition practices, and standardizing recruitment strategies are fundamental components to building a diverse and talented workforce. The centralized Talent Acquisition function serves as the recruitment and selection subject-matter-expert as it relates to recruitment and selection practices and personnel rules. This role ensures practices and policies are updated based on employment law and other mandates (ie: Civil Service, Veteran's Preference, etc). This centralized function serves as the liaison between centralized processes and departmental recruitment resources; this includes facilitating the countywide Employment Committee meetings and identifying professional development opportunities for the recruitment profession.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of hours employees attended county-offered learning courses.	4,294	5,000	3,762	4,500
Outcome	Percent of total positions reclassified, revised, updated.	10.4%	16.8%	23%	18.5%
Outcome	% of participants who indicated learning provided tools/concepts could be applied to their work.	N/A	N/A	N/A	70%
Outcome	% of participants who indicated county-offered course supported ongoing personal or professional development	N/A	N/A	N/A	70%

### Performance Measures Descriptions

Output/Outcome measures were changed from last year to align with key performance goals of the Workforce Equity Strategic Plan. Participant learning outcomes/outputs are intended to capture knowledge transfer and support of professional development which both align with the organizational commitment to becoming a learning organization. Classification measures align to job market factors and the inability to fill vacancies and/or impact on essential public services.

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$2,259,248	\$0	\$2,491,890	\$0
Contractual Services	\$137,000	\$0	\$137,000	\$0
Materials & Supplies	\$56,700	\$0	\$56,700	\$0
Internal Services	\$103,503	\$0	\$116,614	\$0
<b>Total GF/non-GF</b>	<b>\$2,556,451</b>	<b>\$0</b>	<b>\$2,802,204</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,556,451</b>		<b>\$2,802,204</b>	
<b>Program FTE</b>	12.80	0.00	14.00	0.00

Program Revenues				
Service Charges	\$25,000	\$0	\$25,000	\$0
<b>Total Revenue</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues. For training events that require administration of certain tools or tests or provide professional certifications outside the usual scope of countywide training, a portion of the cost of attendance will be charged back to the cost center of the employee attendee, for an aggregate total of \$25,000 for FY 2020.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72017A-20 Central HR Services

Increased FTE for one position from .80 to 1.00.

And 1.00 FTE College to County Coordinator (HR Analyst 2) moved from NOND College to County (10017C) to DCM Central HR Services (72017A). Position was transferred to Central Human Resources so that the program aligns with all other recruitment, outreach and pipeline strategies, which currently sit within Central HR.



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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$302,006	\$0	\$171,381	\$0
Contractual Services	\$135,000	\$0	\$0	\$0
Materials & Supplies	\$90,000	\$0	\$20,000	\$0
<b>Total GF/non-GF</b>	<b>\$527,006</b>	<b>\$0</b>	<b>\$191,381</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$527,006</b>		<b>\$191,381</b>	
<b>Program FTE</b>	0.00	0.00	1.00	0.00

Program Revenues				
Beginning Working Capital	\$200,000	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72017B-20 Leadership Development and Accountability

Last year's program offer included resources to launch the county's first-ever Management Conference and to implement a branding and resource strategy for the county's Core Competency Model. Both priorities were successfully rolled-out and therefore are not included on this year's program offer. Therefore, this program offer contains a reduced request for funding as compared to prior year while still acknowledging the need to additional resources to respond to the expansion in centralized commitments.

Reduced by 1.00 FTE (Vacant Research & Evaluation Analyst Sr)

**Department:** County Management      **Program Contact:** Holly Calhoun  
**Program Offer Type:** Innovative/New Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72017A and 72017B  
**Program Characteristics:**

### Executive Summary

Central Human Resources requests ongoing funding to fulfill recommendations outlined in the Workforce Equity Strategic Plan (WESP) and Local 88 Contract. This proposal represents expanded capacity for culturally-responsive training, facilitation and team-building, and mediation.

### Program Summary

The Workforce Equity Strategic Plan (WESP) prescribes an increased investment in ongoing learning, particularly as it relates to culturally responsive and equity-focused topics. With an average workforce of 6,000 employees and nearly 600 new employees joining the organization on an annual basis, this is an ongoing capacity need.

This ongoing need is two-fold; in addition to increasing the volume of culturally responsive learning opportunities, there is a need to expand the overall suite of learnings to be better informed by other initiatives occurring across the county. Examples include aligning learning with countywide recommendations that have resulted from the Leading with Race Committee, the Shared Language Committee, and several specific WESP minimum standards. Finally, all curriculum will be informed by national research and best practices related to equity-informed learning.

This program offer also deepens the capacity organizationally to offer mediation services. Organizational Learning (formerly known as Talent Development), in partnership with the Complaints Investigation Unit (CIU) have identified a need for restorative practice and mediation services as a critical component to improving overall workforce morale and addressing challenges that arise from employee relations issues and workplace complaint and investigations processes. Originally, the request for mediation services came from the Local 88 contract that states the county will make an individual trained in mediation available to employees under a variety of circumstances but the need is broader and more complex than just complying with contractual obligations and impacts a larger portion of the workforce than just Local 88 represented staff.

This proposal maintains capacity for mediation, team-building, training and facilitation for teams experiencing conflict and organizational strife. This position will also increase Organizational Learning's ability to provide culturally specific facilitation and training across county departments.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of hours employees participated in culturally responsive learning.	N/A	N/A	N/A	2,000
Outcome	% of employees who indicated the learning services increased their sense of trust, safety & belonging.	N/A	N/A	N/A	70%
Output	Number of employees that received customized organizational learning services.	N/A	N/A	N/A	1,000

### Performance Measures Descriptions

Output/Outcome measures were changed from last year to align with key performance goals and minimum standards outlined in the Workforce Equity Strategic Plan. Measuring the number of employees participating in culturally responsive learning and/or customized learning support will ensure tracking of key WESP minimum standards and support the analysis of metrics that drive organizational culture transformation. Customized organizational learning services include mediation/resolution services. team-building. team-facilitation. restorative justice practices. retreats. custom events. etc.

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$168,471	\$0	\$165,910	\$0
Materials & Supplies	\$0	\$0	\$10,000	\$0
<b>Total GF/non-GF</b>	<b>\$168,471</b>	<b>\$0</b>	<b>\$175,910</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$168,471</b>		<b>\$175,910</b>	
<b>Program FTE</b>	0.00	0.00	1.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

Program supported by ongoing General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72017C-20 WESP - Conflict Mediation & Resolution

Last year's proposal indicated a request for one-time-only funding; this request is for regular funding in the General Fund on an ongoing basis.

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

### Executive Summary

Labor Relations provides leadership to ensure effective labor-management relationships, appropriate work conditions and legal compliance that balance the rights of employees with the business needs of the county. This program manages 12 labor contracts, representing 85% of the county workforce, and the Personnel Rules (work rules) that apply to 100% of county employees.

### Program Summary

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

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

**Labor Relations:**

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

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of labor disputes	147	102	114	133
Outcome	Percentage of labor disputes settled collaboratively	95%	96%	96%	95%

### Performance Measures Descriptions

Output and Outcome: Disputes include formal and informal disagreements about the interpretation or application of labor contracts, Personnel Rules, practices or policies. Resolving labor disputes collaboratively means all involved parties have agreed to the resolution without going to arbitration. Arbitration can be costly and result in a binding decision that is not in the county's best interest. FY20 Performance measures contained incorrect data and have been corrected for FY21.

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$900,896	\$54,357	\$943,781	\$56,658
Contractual Services	\$9,750	\$0	\$9,750	\$0
Materials & Supplies	\$13,100	\$0	\$13,100	\$0
Internal Services	\$10,883	\$11,525	\$29,269	\$1,227
<b>Total GF/non-GF</b>	<b>\$934,629</b>	<b>\$65,882</b>	<b>\$995,900</b>	<b>\$57,885</b>
<b>Program Total:</b>	<b>\$1,000,511</b>		<b>\$1,053,785</b>	
<b>Program FTE</b>	4.60	0.25	4.60	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$65,882	\$0	\$57,885
<b>Total Revenue</b>	<b>\$0</b>	<b>\$65,882</b>	<b>\$0</b>	<b>\$57,885</b>

## Explanation of Revenues

This program is supported primarily by General Fund with 0.25 FTE Labor Relations Manager supported by \$57,885 from the Risk Fund.

## Significant Program Changes

Last Year this program was: FY 2020: 72018-20 Central HR Labor Relations





## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$38,517	\$0	\$40,153
Contractual Services	\$0	\$150	\$0	\$150
Materials & Supplies	\$0	\$970,921	\$0	\$970,921
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$1,009,588</b>	<b>\$0</b>	<b>\$1,011,224</b>
<b>Program Total:</b>	<b>\$1,009,588</b>		<b>\$1,011,224</b>	
<b>Program FTE</b>	0.00	0.15	0.00	0.15

Program Revenues				
Other / Miscellaneous	\$0	\$1,009,588	\$0	\$1,011,224
<b>Total Revenue</b>	<b>\$0</b>	<b>\$1,009,588</b>	<b>\$0</b>	<b>\$1,011,224</b>

## 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. Revenue for FY21 is \$1,011,244.

## Significant Program Changes

Last Year this program was: FY 2020: 72019-20 Central HR Unemployment

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

### Executive Summary

The Employee Benefits Program provides comprehensive health/dental, life and disability coverage, FMLA/OFLA leave administration and flexible spending accounts for approximately 12,400 eligible individuals. Employees have the option of enrolling spouse or domestic partners and dependent children. The Wellness Program promotes and supports a healthier workforce, serving employees and families by providing a wide variety of activities, education and services to promote health and well-being holistically across seven dimensions of wellness.

### Program Summary

Internal administration of the Benefit Programs supports the county's unique business, labor 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 county employees and departments to ensure timely enrollment in benefit plans, accurate payroll deductions, 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 unions and management to structure benefit components that provide desirable, affordable and sustainable benefit options within budgetary constraints.

Wellness programs can help reduce employee health plan costs and absenteeism, while enhancing employee retention, morale, and productivity. The Employee Wellness Program serves the specific health and wellness needs of our employees as documented by health plan claims, population health data, and employee input. Programming and policies focus on a holistic approach to health across multiple dimensions of wellness including physical, emotional, intellectual, financial, social, environmental, and a sense of purpose. Program activities are planned and implemented to promote sustainable practices, be inclusive of all employees, communicate in a gender neutral manner, and help employees to foster a healthy and safe work-life balance across all county departments. Health plan partnerships and resources supplement program efforts.

Benefits and Wellness work together to support employees with generous protected leave programs, access to lactation and wellness spaces, education for managers of employees taking parental leave and returning from those leaves.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Medical plan annual member count	12,400	12,500	12,400	12,400
Outcome	Participation in county wellness programs	11,427	11,000	12,900	12,000
Efficiency	County's annual benefits cost change per employee	6.0%	6.0%	5.0%	6.0%

### 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: This totals the participation across all Wellness offerings in which some report unique participants and others report number of engagements by participants (not unique). Efficiency: Actual and projected changes in annual county benefit costs per employee.

## Legal / Contractual Obligation

County labor contracts have benefit mandates for active and retired members. Benefits are governed by Federal/State/local laws and agencies, including the 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, PPACA, CHIP, civil rights and EEO laws. Labor contracts require a transit pass be provided, so the county follows OAR Chapter 340, Div 242 that requires employers provide commute options to achieve and maintain a reduced auto trip rate.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$3,106,972	\$0	\$3,121,915
Contractual Services	\$0	\$1,371,000	\$0	\$1,574,773
Materials & Supplies	\$0	\$112,624,663	\$0	\$112,558,709
Internal Services	\$0	\$484,910	\$0	\$393,296
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$117,587,545</b>	<b>\$0</b>	<b>\$117,648,693</b>
<b>Program Total:</b>	<b>\$117,587,545</b>		<b>\$117,648,693</b>	
<b>Program FTE</b>	0.00	13.12	0.00	13.12

Program Revenues				
Other / Miscellaneous	\$0	\$112,992,945	\$0	\$117,633,693
Service Charges	\$0	\$20,400	\$0	\$15,000
<b>Total Revenue</b>	<b>\$0</b>	<b>\$113,013,345</b>	<b>\$0</b>	<b>\$117,648,693</b>

## Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$84,857,066 Actives/\$7,900,000 Retirees), Short and Long Term Disability and Life Insurance (\$3,172,799); benefit administration charge, (\$4,653,438), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$5,500,000), premium payments from retirees and COBRA participants (\$4,650,000), charges for Fitness Classes (\$15,000) and operational refunds/forfeitures/rebates/performance guarantee penalties from vendors (\$830,000).

## Significant Program Changes

**Last Year this program was:** FY 2020: 72020-20 Central HR Employee Benefits

Three positions that were under-filled are being "right-sized", with reallocations in the budget. The salary savings are being added to temp funding, which is being used to cover the costs of an LDA HR Analyst 2 position to be filled in early 2020. The LDA position is needed while we stabilize in Workday and to assist the team as tasks are absorbed from the departure of an HR Analyst Senior in 2019. The positions that were changed include 2 HR Analyst Senior positions changing to HR Techs and an HR Analyst 2 to an HR Analyst 1.

**Department:** County Management      **Program Contact:** Travis Graves  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72046 - Workday Support - Finance; 72022B & 72022C  
**Program Characteristics:**

**Executive Summary**

This is the base program offer, which was funded in FY20 with a combination of on-going General Funds and One Time Only funding. Workday was implemented in January 2019 as part of the county's enterprise resource planning system (ERP). HR has implemented a three tier support model utilizing business operational HR staff with departmental HR teams, in partnership with IT. The HR Workday Support team provides strategic and operational leadership and maintains, troubleshoots, and enhances Workday Human Capital Management (HCM) functionality to help the county use our ERP system to its fullest potential.

**Program Summary**

The Workday Support Team manages human resources operational and strategic functions in Workday including project management, business analysis, configuration, reporting and daily maintenance across the multiple HR disciplines. For HCM and payroll the team supports Workday functions including maintenance of supervisory organization, maintenance of jobs architecture, payroll, compensation, talent, recruiting, core HR, time, absence, benefits and learning. The Workday Management Team will perform the following functions:

1. System configuration related to new functionality or changes to existing system.
2. Manage system business processes, determine the methodologies for implementing and maintaining HCM and payroll systems, business processes and procedures to achieve a consistent and predictable employee and manager experience across the county.
3. Conduct audits, analyze data, and perform testing to protect data integrity and internal controls.
4. Meet regularly with HR stakeholder groups to share and prioritize new functionality in upcoming Workday releases.
5. Provide ongoing learning support to all county HCM users to enhance skill development and adoption for system end users, in conjunction with Central HR Organizational Learning team.
6. Write reports and maintain existing reports to meet HR business and operational needs.
7. Manage business relationship with Workday.
8. Work collaboratively with Information Technology and Workday Support-Finance team on technical issues and solutions.
9. Provide analysis support for human resource data associated with the Workforce Equity Strategic Plan.
10. Develop and present reports that show progress towards workforce goals.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of resolved department HR and user issues as identified in ServiceNow.	N/A	N/A	4,500	4,500
Outcome	Percentage of Workday new release functionality implemented in support of improved HR operations.	N/A	N/A	45%	95%
Efficiency	Business processes initiated through employee and manager self service.	N/A	N/A	60,000	60,000

**Performance Measures Descriptions**

Output: Measures resolution of ERP HR & Payroll ServiceNow tickets. Outcome: Implementation of Workday release functionality. Initial implementation of Workday release functionality was limited due to go-live. With more stability in the Workday module we expect to implement more release items to support HR operations. Efficiency: the effectiveness of change management and organizational adaptation to the new system. We expect this number to increase over time. Performance not measured for FY19 due to go-live delay.

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,424,838	\$0	\$604,672	\$0
Contractual Services	\$65,921	\$0	\$6,387	\$0
Materials & Supplies	\$84,640	\$0	\$0	\$0
Internal Services	\$51,076	\$0	\$36,292	\$0
<b>Total GF/non-GF</b>	<b>\$1,626,475</b>	<b>\$0</b>	<b>\$647,351</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,626,475</b>		<b>\$647,351</b>	
<b>Program FTE</b>	8.00	0.00	3.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

Program supported by ongoing General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72022-20 Workday Support - Central Human Resources

FY20 program supported by \$625,000 ongoing General Fund revenue and \$1,001,475 of one-time-only revenue. This Program Offer has been changed to represent the positions currently funded by ongoing General Fund revenue only. Program Offer 72022B has been created to seek ongoing revenue for the positions previously funded with one-time-only revenue.



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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$0	\$918,811	\$0
Contractual Services	\$0	\$0	\$8,000	\$0
Materials & Supplies	\$0	\$0	\$74,664	\$0
Internal Services	\$0	\$0	\$59,127	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,060,602</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$1,060,602</b>	
<b>Program FTE</b>	0.00	0.00	5.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

Program supported by ongoing General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72022-20 Workday Support - Central Human Resources

In FY20 the program was supported by \$625,000 ongoing General Fund revenue and \$1,001,475 of one-time-only revenue. This Program Offer has been created to seek ongoing revenue for the positions previously funded with one-time-only revenue. Program Offer 72022A represents the positions that already have ongoing General Fund revenue.



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

### Executive Summary

DART Administration plans, directs, and coordinates 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 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. It is responsible for maintaining Real Market Value on over 309,000 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 performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.9 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 administration 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.

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 and 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 continues to provide quality customer service to taxpayers.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Total Number of Property Tax Accounts Administered	321,800	336,500	309,500	310,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100%	100%	100%	100%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	6%	6%	6%	6%
Efficiency	Cost of Collection per Account (in Dollars)	\$4.00	\$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 6-7% of total DART operating program expenditures. The cost of collection per account will fluctuate depending on costs of collection activities and the number of accounts.

## 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 guidelines for acceptable levels of assessment and taxation staffing. Current DART staffing is at the lower end of adequate to perform statutory functions. Reductions to program may jeopardize grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$477,628	\$0	\$642,069	\$0
Contractual Services	\$9,100	\$0	\$9,100	\$0
Materials & Supplies	\$47,973	\$0	\$49,362	\$0
Internal Services	\$169,710	\$0	\$167,625	\$0
<b>Total GF/non-GF</b>	<b>\$704,411</b>	<b>\$0</b>	<b>\$868,156</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$704,411</b>		<b>\$868,156</b>	
<b>Program FTE</b>	2.40	0.00	3.40	0.00

Program Revenues				
Fees, Permits & Charges	\$65,000	\$0	\$65,000	\$0
Intergovernmental	\$70,366	\$0	\$80,013	\$0
<b>Total Revenue</b>	<b>\$135,366</b>	<b>\$0</b>	<b>\$145,013</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$80,013 allocated to DART Administration. General Fund Revenue of \$65,000 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 2020: 72023-20 Div of Assessment, Recording & Taxation Administration

Increased from 2.40 FTE in FY20 to 3.40 FTE in FY21. An A&T Technician 2 position is being reclassified to HR Analyst 1 NR and moved from Residential Appraisal to DART Administration program. Position currently filled as LDA moved to permanent to provide ongoing support for WESP implementation in DCM & equity & inclusion efforts in DART.

**Department:** County Management

**Program Contact:** Tim Mercer

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

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

### Program Summary

The Customer Service program responds to approximately 140,000 inquiries annually, including 60,000 walk-in customers and approximately 28,000 reported in the County Clerk Function Program Offer. Staff process tax payments, sell copies of records, process passport applications, and provide general information on behalf of the organization. Property owners, taxpayers, and citizens, in general, have an expectation of local government to provide responsive, accurate, and quality service. The ability to connect directly with the taxpayer increases the understanding of government and the role of property taxation.

Customer Service staff also assist the Tax Revenue Management Program by processing approximately 10,000 over-the-counter tax payments totaling approximately \$50+ million dollars annually. Passport photo and County photo ID processes were transferred under the supervision of DART Customer Service and relocated to the DART offices in 2014. The operational costs are split between DART and Facilities & Property Management for photo services. Other recent efficiency and service improvements included point of sale debit/credit cards and website enhancements. In FY19 DART completed the installation of new enterprise software (Orion), which is used in all of DART business processes.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of counter transactions	53,675	57,500	57,690	57,500
Outcome	Average number of transactions per cashier	5,803	6,216	6,237	6,230
Output	Number of phone calls, emails and chats received and answered	74,299	76,339	79,028	79,000
Outcome	Average number of phone calls, emails and chats per operator	8,032	8,252	8,544	8,500

### Performance Measures Descriptions

"Number of counter transactions" includes computer-generated statistics from the operating systems used in Customer Service. The system tracks revenue-generating transactions including tax payments, marriage licenses, Domestic Partnership Registrations, passport applications and copies of various records.

## 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$891,910	\$0	\$1,026,576	\$0
Contractual Services	\$2,650	\$0	\$2,650	\$0
Materials & Supplies	\$20,110	\$0	\$20,875	\$0
Internal Services	\$374,256	\$0	\$368,545	\$0
<b>Total GF/non-GF</b>	<b>\$1,288,926</b>	<b>\$0</b>	<b>\$1,418,646</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,288,926</b>		<b>\$1,418,646</b>	
<b>Program FTE</b>	9.50	0.00	10.00	0.00

Program Revenues				
Intergovernmental	\$278,562	\$0	\$235,937	\$0
<b>Total Revenue</b>	<b>\$278,562</b>	<b>\$0</b>	<b>\$235,937</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$235,937 allocated to DART Customer Service. Remaining Customer Service Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72024-20 DART Customer Service

Increased FTE from 9.50 in FY20 to 10.00 in FY21. Chief Appraiser position formerly in Residential Appraisal Program 72034 and Special Programs 72030 in FY20, was reclassified to Manager 1 position during FY20. For FY21, allocated .50 FTE to County Clerk Recording program 72025A and .50 FTE to Customer Service program 72024.



## Legal / Contractual Obligation

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. Multnomah County Ordinance 948 authorizes couples to voluntarily register as domestic partners. Additional statutes pertaining to this program are found in ORS 106, 107, 409, 432 (marriage/state domestic partnerships); ORS 86, 87, 93, 100 (requirements for recording); and ORS 306 and 309 (Board of Property Tax Appeals). Guidelines for the acceptance of Passports are set by the US Department of State.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,261,319	\$0	\$1,319,002	\$0
Contractual Services	\$45,574	\$0	\$61,179	\$0
Materials & Supplies	\$95,300	\$0	\$99,287	\$0
Internal Services	\$308,348	\$0	\$249,429	\$0
<b>Total GF/non-GF</b>	<b>\$1,710,541</b>	<b>\$0</b>	<b>\$1,728,897</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,710,541</b>		<b>\$1,728,897</b>	
<b>Program FTE</b>	13.40	0.00	12.90	0.00

Program Revenues				
Fees, Permits & Charges	\$4,261,014	\$0	\$4,981,985	\$0
Intergovernmental	\$35,183	\$0	\$28,429	\$0
Other / Miscellaneous	\$195,000	\$0	\$195,000	\$0
<b>Total Revenue</b>	<b>\$4,491,197</b>	<b>\$0</b>	<b>\$5,205,414</b>	<b>\$0</b>

## 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 a 3-day waiting period for a marriage license are \$291,825. Passport application acceptance fees are \$339,500 and Passport photo fees are \$65,000; Document Recording page fees retained by the County General Fund are \$4,149,460. Recording record copy fees are \$195,000. A portion of recording fees collected for the Corner Preservation Fund and the County Assessment Function Funding Account is credited to the County Clerk Fund pursuant to ORS 205.320(2) are projected at \$120,000. Fees for filing a Board of Property Tax (BoPTA) Appeal are estimated at \$16,200. BoPTA is allocated \$28,430 of the \$2,930,889 County Assessment Function Funding Assistance (CAFFA) Grant.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72025A-20 DART County Clerk Functions

FTE decreased from 13.40 FTE in FY20 to 12.90 FTE in FY21. Chief Appraiser position formerly in Residential Appraisal Program 72034 and Special Programs 72030 in FY20, was reclassified to Manager 1 during FY20. For FY21, allocated .50 FTE to County Clerk Functions 72025A and .50 FTE to Customer Service 72024. A&T Technician 1 reclassified to A&T Technician 2 and moved from County Clerk Functions 72025A to Tax Revenue Management 72027.

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

**Executive Summary**

The County Clerk scaled offer represents a carryover of unspent restricted revenues for the County Clerk that reside within the General Fund. A portion of fees on recorded documents is dedicated for the County Clerks pursuant to Oregon Revised Statute 205.320(2), 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 and systems.

**Program Summary**

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

The County Clerk Carryover Program for FY 2021 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 the 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 1965 forward are available electronically at public access terminals on-site, via the County Clerk Recording system. The digitization of historical records in FY 2021 continues an ongoing records digitization project. By converting records to digital/electronic format, the County is positioned to no longer rely upon antiquated microfilm and microfiche equipment, and to provide for optimal space utilization.

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

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of digital records converted and uploaded to Digital Research Room (in Millions)	3.754	1.5	1.5	1.5
Outcome					

**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 record index and recorded document images. Since FY2013 we converted and uploaded 3.2 million index and document images for years 1965 through 1993. The Performance Measure is measured in millions of document pages.



## Legal / Contractual Obligation

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. ORS 205.320(2) 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$84,534	\$0	\$0	\$0
Contractual Services	\$27,466	\$0	\$48,410	\$0
<b>Total GF/non-GF</b>	<b>\$112,000</b>	<b>\$0</b>	<b>\$48,410</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$112,000</b>		<b>\$48,410</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$112,000	\$0	\$48,410	\$0
<b>Total Revenue</b>	<b>\$112,000</b>	<b>\$0</b>	<b>\$48,410</b>	<b>\$0</b>

## Explanation of Revenues

The carryover revenue in this Program, in the amount of \$48,410, 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(2).

## Significant Program Changes

Last Year this program was: FY 2020: 72025B-20 DART County Clerk Carryover



**Department:** County Management

**Program Contact:** Tim Mercer

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**
**Executive Summary**

The DART Ownership & Parcel Management Program is responsible for processing real property ownership changes; adding sale information to the tax roll; and maintaining property information and property tax roll descriptions. Through an examination of recorded and unrecorded documents, this program verifies the documentation and ensures that the documentation is acceptable for ownership transfer and processing. Program staff provides direct customer service for both the public and internal staff.

**Program Summary**

The Ownership & Parcel Management Program, within the Division of Assessment, Recording, and Taxation (DART), updates and maintains the ownership records and property information for real property tax accounts. Recorded documents, such as deeds, contracts and assignments and unrecorded documentation, such as marriage records, court orders, and death certificates, are used to update the tax roll. Accurate ownership information is essential for DART programs to ensure that tax statements and various notices are sent to the correct party. Additionally, the group processes voucher actions of partition plats, subdivisions, condominiums, and property line adjustments. This information is also used for the production of county maps. Property sales are utilized by the Valuation Section in the process of updating property values. The Program monitors certain types of accounts for notification to other areas throughout the organization. Developed databases enable related work units to access shared data, thereby reducing transfer time and the need for paper records. The group also maintains a transaction file for complex transfers, which is maintained for permanent retention on microfilm.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of Ownership Changes Processed	25,166	30,000	30,000	30,000
Outcome	Average Number of Days to Complete Ownership Changes	8	3	5	5
Output	Number of Tax Roll Changes	2313	N/A	2558	2500

**Performance Measures Descriptions**

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

## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 93, 199, 205,222,308,457, 477, and 478. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the "County Assessment Function Funding 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$399,537	\$0	\$730,110	\$0
Contractual Services	\$300	\$0	\$300	\$0
Materials & Supplies	\$750	\$0	\$1,500	\$0
Internal Services	\$85,956	\$0	\$118,917	\$0
<b>Total GF/non-GF</b>	<b>\$486,543</b>	<b>\$0</b>	<b>\$850,827</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$486,543</b>		<b>\$850,827</b>	
<b>Program FTE</b>	4.20	0.00	7.20	0.00

Program Revenues				
Intergovernmental	\$123,322	\$0	\$169,992	\$0
<b>Total Revenue</b>	<b>\$123,322</b>	<b>\$0</b>	<b>\$169,992</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889. Allocated \$169,992 to DART Ownership & Parcel Management program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72026-20 DART Ownership

Added 3 FTE moved from Program 72028 GIS Cartography to Program 72026 Ownership & Parcel Management.

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

**Executive Summary**

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

**Program Summary**

The Tax Revenue Management Program sends property tax statements; collects current and delinquent real and personal property taxes and various fees, issues property tax refunds; distributes tax revenues to taxing districts; and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. Over 335,000 tax statements are sent annually resulting in almost 400,000 payment and accounting transactions 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. Customer use of electronic payment options continues to increase. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Delinquencies are monitored closely and addressed effectively. In FY19 DART completed the installation of new enterprise software (Orion), which is used in all of DART business processes. This year we will have a new electronic payment processing product/vendor which will improve internal efficiency as well as customer experience.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Property Tax Statements Issued	347,139	350,000	337,000	340,000
Outcome	Percentage of Current Year Property Taxes Collected	98.49%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	139.1	155.0	148.0	155.0

**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. 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,348,884	\$0	\$1,518,812	\$0
Contractual Services	\$196,600	\$0	\$191,790	\$0
Materials & Supplies	\$25,776	\$0	\$26,189	\$0
Internal Services	\$525,795	\$0	\$479,605	\$0
<b>Total GF/non-GF</b>	<b>\$2,097,055</b>	<b>\$0</b>	<b>\$2,216,396</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,097,055</b>		<b>\$2,216,396</b>	
<b>Program FTE</b>	12.40	0.00	13.40	0.00

Program Revenues				
Fees, Permits & Charges	\$393,000	\$0	\$393,000	\$0
Intergovernmental	\$363,436	\$0	\$316,243	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
<b>Total Revenue</b>	<b>\$761,936</b>	<b>\$0</b>	<b>\$714,743</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 15% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share is estimated at \$2,930,889, with \$316,243 allocated to DART Tax Revenue Management Program. Program revenues of \$398,500 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 miscellaneous tax collection and copy fees. Remaining Program support is provided by County General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2019: 72027-19 DART Tax Revenue Management

Increased from 12.40 FTE in FY20 to 13.40 FTE in FY21. A&T Technician 1 position reclassified to A&T Technician 2 and moved from County Clerk Functions 72025A to Tax Revenue Management 72027. The position is focused on expediting outstanding refunds.

**Department:** County Management

**Program Contact:** Larry Steele

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**
**Executive Summary**

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

**Program Summary**

The GIS/Cartography Program is responsible for maintaining accurate tax maps used to describe taxing district and urban renewal boundaries, process subdivisions, condominiums, and partition plats, and describe annexations and County road filings within GIS and assessment database (Orion). Program staff develops databases and GIS applications 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	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of New Tax Roll Accounts Created	1,613	1,725	1,405	1,225
Outcome	Number of GIS Mapping Edits per FTE	4,914	N/A	5,701	6,615
Output	Number of GIS Mapping Edits	19,657	N/A	22,806	26,500

**Performance Measures Descriptions**

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. The number GIS Mapping Edits includes audits and data clean-up activities that have taken place this year.

## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 86,92-93,100,198-199,222,227,271,274-275,306-308,312,368,457,477-478. Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the Oregon Department of Revenue (DOR) has determined Multco's A&T staffing to be adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including GIS/Cartography.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$958,479	\$0	\$661,606	\$0
Contractual Services	\$300	\$0	\$300	\$0
Materials & Supplies	\$15,534	\$0	\$14,920	\$0
Internal Services	\$217,574	\$0	\$100,921	\$0
<b>Total GF/non-GF</b>	<b>\$1,191,887</b>	<b>\$0</b>	<b>\$777,747</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,191,887</b>		<b>\$777,747</b>	
<b>Program FTE</b>	8.40	0.00	5.25	0.00

Program Revenues				
Intergovernmental	\$247,280	\$0	\$124,977	\$0
<b>Total Revenue</b>	<b>\$247,280</b>	<b>\$0</b>	<b>\$124,977</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$123,976 allocated to DART GIS Cartography Program. \$1,000 in revenue pursuant to IGA with State of Oregon for transfer of GIS data to State. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72028-20 DART GIS/Cartography & Parcel Management

Decreased Program 72028 DART GIS/Cartography & Parcel Management from 8.40 FTE to 5.25 FTE. Moved 3 FTE to Program 72026 Ownership & Parcel Management; changed allocation of management position from .40 to .25 FTE.



## Legal / Contractual Obligation

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92,205,294,305,306,307,308,308A,309,310 and 321 . Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including this unit.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$452,697	\$0	\$489,727	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$14,358	\$0	\$15,679	\$0
Internal Services	\$43,836	\$0	\$46,115	\$0
<b>Total GF/non-GF</b>	<b>\$511,491</b>	<b>\$0</b>	<b>\$552,121</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$511,491</b>		<b>\$552,121</b>	
<b>Program FTE</b>	3.20	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$93,942	\$0	\$76,789	\$0
<b>Total Revenue</b>	<b>\$93,942</b>	<b>\$0</b>	<b>\$76,789</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$76,789 allocated to DART Assessment Performance Mgmt Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72029-20 DART Assessment Performance Analysis

Program FTE for 72029 DART Assessment Performance Analysis increased from 3.20 FTE to 3.25 FTE due to change in allocation of Manager position. Reclass of one Data Analyst SR, position 704457, to Development Analyst to support the increased responsibilities of the new CAMA system.



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

### Executive Summary

Special Programs Group (SPG), within the Division of Assessment Recording & Taxation (DART), is responsible for processing applications relating to property tax exemptions and special assessments. The group monitors exempt properties for continued qualification in the exemption programs. Additional tax roll responsibilities include processing corrections and reallocating maximum assessed value. Special Programs maintains property information while providing direct customer service to the public.

### Program Summary

The Special Programs Group (SPG) ensures that exempt and specially assessed properties are valued in accordance with state statutes to maximize property tax revenues that fund County programs. Property taxes account for approximately 60% of the County's General Fund revenues. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 limitations.

SPG reviews and processes, annually, over 8,500 accounts with special assessments and/or exemptions. Examples of some of the programs SPG administers are historic special assessments, exemptions for properties owned and/or occupied by charitable, fraternal and religious organizations, and farm/forest deferrals. Lease records are also tracked for exempt government agencies leasing to non-exempt tenants, ensuring taxable values for over 800 additional accounts are accurate.

SPG administers programs that provide exemptions to war veterans and their surviving spouses, along with active duty military personnel. Currently, there are a combined 4,000 accounts that qualify for these programs. Approximately 500 field inspections are performed annually as part of SPG's compliance activities.

In addition to administering exemptions and special assessments, the SPG team determines and reallocates Maximum Assessed Values in accordance with Measure 50 tax limitation requirements for thousands of new properties created each year. SPG is also responsible for the timely processing of tax roll corrections.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Accounts Reviewed and Processed for Current Tax Roll	9,870	8,500	9,000	9,000
Outcome	Taxable Market Value Re-established to the Tax Roll (in Millions of dollars)	\$1,255	\$750	\$750	\$750
Input	Total Exempt Accounts Monitored	32,404	34,000	34,500	34,000
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	1,857	2,000	2,500	2,000

### 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

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92,205,294,305,306,307,308,308A,309,310 and 321 . Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including this unit.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$899,137	\$0	\$889,441	\$0
Contractual Services	\$1,720	\$0	\$1,800	\$0
Materials & Supplies	\$15,285	\$0	\$13,213	\$0
Internal Services	\$145,329	\$0	\$120,337	\$0
<b>Total GF/non-GF</b>	<b>\$1,061,471</b>	<b>\$0</b>	<b>\$1,024,791</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,061,471</b>		<b>\$1,024,791</b>	
<b>Program FTE</b>	7.90	0.00	7.25	0.00

Program Revenues				
Intergovernmental	\$231,772	\$0	\$171,163	\$0
<b>Total Revenue</b>	<b>\$231,772</b>	<b>\$0</b>	<b>\$171,163</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$171,164 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 2020: 72030-20 DART Property Assessment Special Programs

FTE decreased from 7.90 FTE in FY20 to 7.25 FTE in FY21; Increased Program Supervisor allocation by .20 FTE; Manager 2 position allocated .25 FTE for FY21. Removed .10 FTE allocation of Chief Appraiser position, which was reclassified to Manager 1 during FY20 and for FY21 moved from Residential & Special Programs to County Clerk Program 72025A and Customer Service Program 72024. Reclassified Tax Exemption Specialist (Vacant) to Data Analyst and moved to Program 72037 DART Application Support.

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

**Executive Summary**

The Personal Property Assessment Program, within the Division of Assessment, Recording, and Taxation (DART), is responsible for processing all taxable Business Personal Property returns received. Personal Property represents 3% 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 business Personal Property accounts. Oregon Revised Statutes require annual filings from businesses in the county, comprising more than 22,000 accounts. 13% 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.

Assessment technicians review returns for accuracy/completeness and select/apply appropriate depreciation factors. Technicians also conduct research and discovery of businesses and property omitted from the assessment roll. Appraisals are performed to defend values under appeal. This program assesses Personal Property accurately 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 more than 60% 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. Accurate values maximize the level of tax assessment allowed under Measure 5 and Measure 50 tax limitation measures.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of Accounts Processed, Coded and Valued	16,229	27,000	16,000	16,000
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,552	\$2,600	\$2,600	\$2,600
Efficiency	Percentage of Accounts Filing Electronically	11%	8%	10%	10%

**Performance Measures Descriptions**

Last year some process improvement efforts lead to a decrease in the Number of Accounts Processed, Coded and Valued. The same number of assets were processed, and value remained as projected, but we decreased the number of accounts used to track leased assets. 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.

## 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. Current DART staffing is minimally adequate to perform statutory functions. Any reduction to this program may jeopardize the grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$899,952	\$0	\$902,938	\$0
Contractual Services	\$14,050	\$0	\$12,115	\$0
Materials & Supplies	\$3,798	\$0	\$4,299	\$0
Internal Services	\$289,149	\$0	\$243,992	\$0
<b>Total GF/non-GF</b>	<b>\$1,206,949</b>	<b>\$0</b>	<b>\$1,163,344</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,206,949</b>		<b>\$1,163,344</b>	
<b>Program FTE</b>	7.25	0.00	7.00	0.00

Program Revenues				
Intergovernmental	\$212,549	\$0	\$165,009	\$0
<b>Total Revenue</b>	<b>\$212,549</b>	<b>\$0</b>	<b>\$165,009</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$165,009 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 2020: 72031-20 DART Personal Property Assessment

Moved .25 FTE Chief Appraiser position to Program Offer 72034 Residential Appraisal.

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

### Executive Summary

The Commercial/Industrial Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing all commercial, multi-family, local and state industrial manufacturing plants, warehouses, bulk petroleum storage facilities and Port of Portland properties. This section represents approximately 31% of the total taxable assessed value.

### Program Summary

This program is responsible for maintaining Real Market and Maximum Assessed Value for approximately 19,693 commercial and multifamily accounts, 1,213 county and state appraised manufacturing accounts, 2,905 storage and distribution warehouse accounts, and 455 billboards. Manufacturers are required to file industrial property returns annually. This represents the annual audit and review of approximately 56,940 machinery, equipment and personal property assets as well as 444 bulk petroleum storage tanks.

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 properties within its purview are 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 60% of the County's General Fund revenues.

Performance is measured through the number of permits completed per year, and annual audits of machinery, equipment and personal property assets. Additional performance efficiency is achieved by converting valuation methodologies to income models, land tables and other automated calculation methods. Appraisers are prepared to defend values under appeal. These properties represent high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdiction with interest.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	NUMBER OF INDUSTRIAL ASSETS VALUED;	58,596	49,500	50,000	50,000
Outcome	NEW TAXABLE REAL MARKET VALUE EXCEPTION (in millions of dollars)NEW EXCEPTION RMV VALUE IN MI	\$3,133	\$2,000	\$2,500	\$2,500
Efficiency	% OF ACCOUNTS ON AUTOMATED RECALCULATION: (Accounts Pointed To A Valuation Mc	16.4%	35%	20%	20%
Outcome	% MARKET GROUPINGS WITH COD COMPLIANCE; (Industrial/Commercial Neighborhoods by Ration Report	92%	85%	92%	92%

### Performance Measures Descriptions

Combining the Commercial & Industrial sections required an update of the measures. FY20 Budgeted Performance figures for measures 2 & 4 reflect prior year Commercial section estimates only, as this was not a measure for the Industrial section previously. The Coefficient of Dispersion (COD) is a primary measure of this. Failure to meet DOR standards can result in loss of the CAFFA grant and program control.

## Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and Oregon Administrative Rules regulate the assessment and property tax calculation process. Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines an acceptable level of staffing. Current DART staffing is minimally adequate to perform statutory functions. Any reduction to this program may jeopardize the grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$2,913,220	\$0	\$3,079,687	\$0
Contractual Services	\$1,675	\$0	\$2,525	\$0
Materials & Supplies	\$117,837	\$0	\$126,250	\$0
Internal Services	\$394,078	\$0	\$338,438	\$0
<b>Total GF/non-GF</b>	<b>\$3,426,810</b>	<b>\$0</b>	<b>\$3,546,900</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$3,426,810</b>		<b>\$3,546,900</b>	
<b>Program FTE</b>	22.75	0.00	22.50	0.00

Program Revenues				
Intergovernmental	\$667,025	\$0	\$531,077	\$0
<b>Total Revenue</b>	<b>\$667,025</b>	<b>\$0</b>	<b>\$531,077</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889, with \$531,077 allocated to DART Commercial & Industrial Property Appraisal Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72033-20 DART Commercial Property Appraisal

For FY2021, combined Program Offer 72032 DART Assessment Industrial, with Program Offer 72033 DART Commercial Property Appraisal and changed Program Name to "Commercial and Industrial Property Appraisal". Moved 8 positions from PO 72032 to PO 72033. Reallocated .25 FTE Chief Appraiser to Program Offer 72034 Residential Appraisal. Performance measures have been updated to reflect the unification of these two groups. Current Year Budgeted Performance figures for measures 2 & 4 reflect Commercial section estimates only as this was not a measure for the Industrial section previously.

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

**Executive Summary**

The Residential Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing and appraising all residential-use Real Property, residential property converted to commercial use, personal property floating and manufactured homes and all land specially assessed for use as farm, forest and open space. Residential Property represents approximately 60% 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 for 211,448 single family and two-four family properties; 37,617 condominiums; 4,870 manufactured homes; 1,896 floating properties; 2,717 farm/forest deferral properties; and 1,159 business accounts. A total of 36,306 permits were generated for FY2020 requiring filtering, review and processing. There are largely issued by local jurisdictions. Sale ratio is also used to identify those accounts with potential changes that could add exception value to accounts where no permit has been issued.

Under Measure 50, appraisal staff capture new value on behalf of taxing districts, beyond the statutorily required 3% increase, within the Maximum Assessed Value. Appraisals are also performed to defend values under appeal; 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 60% 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	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Accounts Appraised	14,041	18,000	14,000	14,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$1,084	\$750	\$800	\$800
Outcome	% Neighborhood with COD Compliance	100%	98%	100%	100%

**Performance Measures Descriptions**

As noted in the summary, the conversion to the ORION database has had an impact on FY20 budgeted figure for measure 2. This is expected to stabilize in subsequent program offers. Oregon law requires property appraisals to be at 100% of Market Value as of January 1 of each year. The Coefficient of Dispersion (COD) is a key measure and Failure to meet standards can result in loss of CAFFA grant revenue.



## Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and Oregon Administrative Rules regulate the assessment and property tax calculation process. Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines an acceptable level of staffing. Current DART staffing is minimally adequate to perform statutory functions. Any reduction to this program may jeopardize the grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$4,693,354	\$0	\$4,758,048	\$0
Contractual Services	\$6,900	\$0	\$4,600	\$0
Materials & Supplies	\$132,650	\$0	\$128,780	\$0
Internal Services	\$690,063	\$0	\$585,176	\$0
<b>Total GF/non-GF</b>	<b>\$5,522,967</b>	<b>\$0</b>	<b>\$5,476,604</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$5,522,967</b>		<b>\$5,476,604</b>	
<b>Program FTE</b>	39.10	0.00	37.50	0.00

Program Revenues				
Intergovernmental	\$1,146,529	\$0	\$884,836	\$0
<b>Total Revenue</b>	<b>\$1,146,529</b>	<b>\$0</b>	<b>\$884,836</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889. Allocated \$884,835 to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

## Significant Program Changes

**Last Year this program was:** FY 2020: 72034-20 DART Residential Property Appraisal

Conversion to a new database, ORION, has had an impact on the current year budgeted figures for measure 2. This is a result of the conversion but is expected to stabilize in subsequent program offers. Reduced FTE from 39.10 in FY20 to 37.50 in FY21. Chief Appraiser position formerly .90 FTE in Residential Appraisal 72034 and .10 FTE in Special Programs 72030 in FY20, was reclassified to Manager 1 and transferred to County Clerk Program 72025A and Customer Service Program 72024. Added .50 FTE Allocation of remaining Chief Appraiser. Moved .20 FTE Supervisor position to Special Programs 72030. Reclassified A&T Technician 2 to HR Analyst 1 NR and moved to DART Admin Program 72023.



**Department:** County Management

**Program Contact:** Larry Steele

**Program Offer Type:** Support

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

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

### Program Summary

DART's Applications 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 by developing data files for both internal and external customers. 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 and project management. The Program answers user questions, resolves problems, and provides advice on the effective use of the Division's business application systems.

### Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of Requests & Support Activities Completed	3,500	3,600	3,500	3,600
Outcome	% of Requests Associated with Program Revenue	4%	4%	4%	4%
Output	Tax Statement Production	347,139	N/A	332,536	335,000

### 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. Tax Statement Production numbers can fluctuate due to factors beyond the control of the Assessor.

## Legal / Contractual Obligation

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92,205,294,305,306,307,308,308A,309,310 and 321 . Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including this unit.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$756,149	\$0	\$916,027	\$0
Contractual Services	\$3,475	\$0	\$9,500	\$0
Materials & Supplies	\$418,686	\$0	\$411,633	\$0
Internal Services	\$262,516	\$0	\$301,468	\$0
<b>Total GF/non-GF</b>	<b>\$1,440,826</b>	<b>\$0</b>	<b>\$1,638,628</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,440,826</b>		<b>\$1,638,628</b>	
<b>Program FTE</b>	5.40	0.00	6.25	0.00

Program Revenues				
Intergovernmental	\$158,142	\$0	\$147,424	\$0
Other / Miscellaneous	\$40,000	\$0	\$40,000	\$0
<b>Total Revenue</b>	<b>\$198,142</b>	<b>\$0</b>	<b>\$187,424</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$2,930,889 with \$147,424 allocated to DART Applications Support program. Program revenue of \$40,000 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 2020: 72037-20 DART Applications Support

Increase of 0.85 FTE, from 5.40 FTE in FY20 to 6.25 FTE in FY21. Allocation of Manager Position reduced from .40 FTE to .25 FTE. A vacant position in DART Special Programs (72030) is being reclassified to a Data Analyst and moved to DART Application Support (72037). Reclassified two Data Analyst SR positions to Development Analyst to support the increased responsibilities of the new CAMA system.

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

**Executive Summary**

The Tax Title Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for the management, maintenance and disposition of the County's tax foreclosed property portfolio. The County's current inventory portfolio consists of approximately 210 properties. Less than 10% are properties with improvements or structures. Properties are disposed of at public sales, private sales, government transfers and donations to non-profits.

**Program Summary**

The County comes into ownership of real property generally once a year through the foreclosure of delinquent property tax liens. The tax foreclosed properties are deeded into the Tax Title Program portfolio and are managed and disposed of pursuant to Multnomah County Code, Chapter 7. Shortly after the properties are deeded to the County they may become available for repurchase by qualified former owners of record. The program consults with other County departments and community agencies for housing, services and support for occupants of tax foreclosed properties. Maintenance of the properties is performed through agreement and reimbursement to Department of County Assets, Facilities and Property Management Division.

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

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Properties remaining in Tax Title Inventory	218	205	209	205
Outcome	Properties placed back on the tax roll & into community use	21	20	22	20
Outcome	Revenue credited to General Fund, Sub-Fund	\$1,626,119	\$1,212,674	\$100,000	\$100,000

**Performance Measures Descriptions**

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

## Legal / Contractual Obligation

Oregon Revised Statutes (ORS) 275 details how counties are to manage and 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. County Code Chapter 7 states how tax foreclosures are to be managed and disposed.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$212,461	\$0	\$222,693	\$0
Contractual Services	\$1,370,074	\$0	\$257,400	\$0
Materials & Supplies	\$14,665	\$0	\$14,665	\$0
Internal Services	\$117,800	\$0	\$114,350	\$0
<b>Total GF/non-GF</b>	<b>\$1,715,000</b>	<b>\$0</b>	<b>\$609,108</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,715,000</b>		<b>\$609,108</b>	
<b>Program FTE</b>	1.60	0.00	1.60	0.00

Program Revenues				
Fees, Permits & Charges	\$100	\$0	\$100	\$0
Taxes	\$9,300	\$0	\$9,300	\$0
Other / Miscellaneous	\$1,704,000	\$0	\$598,108	\$0
Interest	\$1,600	\$0	\$1,600	\$0
<b>Total Revenue</b>	<b>\$1,715,000</b>	<b>\$0</b>	<b>\$609,108</b>	<b>\$0</b>

## Explanation of Revenues

The Program is financially self sustaining. Program revenues include contract principle \$9,300 and interest estimated \$1,600 from contracts and repurchases of tax foreclosed properties. Sales of Tax Foreclosed Properties (public sales, auctions, repurchases, and private sales) are estimated at approximately \$598,380 for FY21. Fees of \$100 are for late fees on contract payments per County Fee Ordinance. Prior to deeding property to Multnomah County, the program directs a rigorous foreclosure avoidance outreach. If foreclosure avoidance efforts are successful it can significantly reduce the number of properties deeded to, and subsequently sold by, Multnomah County. Successful mitigation efforts substantially reduced the FY20 revenue estimate. The FY21 revenue estimate reflects the likelihood of continued success in the program's foreclosure avoidance efforts. If the program's revenues exceed the operating costs, the excess is distributed to Multnomah County Fund 10030 Tax Title: Affordable Housing, in accordance with ORS 275.275, and per formula provided in ORS 311.390.

## Significant Program Changes

Last Year this program was: FY 2020: 72038-20 DART Tax Title

**Department:** County Management

**Program Contact:** Brian Smith

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

**Related Programs:**
**Program Characteristics:**
**Executive Summary**

The Construction Diversity and Equity Fund program ensures that County construction projects support a diverse local workforce and provides suppliers a fair opportunity to compete for county contracts regardless of owner ethnicity, gender, disability or firm size. The program strengthens the County's commitment to increasing diversity, equity and opportunity in our workforce and business community.

**Program Summary**

Jobs in the fields of construction, professional services and contracting are stable, family wage jobs, but as a result of a history of discrimination and other barriers, jobs in these fields have not been equally available to all people. Through the Construction Diversity and Equity Fund (CDEF) program, the County sets aside one percent (1%) of the County Construction Cost and one percent (1%) of other funds' Construction Costs (when permitted by other funding entities) into the CDEF. In addition, any liquidated damages assessed by the County for Workforce Training & Hiring (WFTH) non-compliance on projects subject to the WFTH program shall be placed in the CDEF.

The CDEF program supports three initiatives, (1) the development of a diverse, local construction workforce through support of Bureau of Labor and Industries (BOLI) certified pre-apprenticeship programs, (2) support and retention services for new employees to the workforce, and (3) technical assistance, mentoring and training for suppliers (businesses) in the fields of construction-related professional services or contracting that have been certified by the Oregon Certification Office for Business Inclusion and Diversity, aka COBID-Certified Firms.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of workers served in BOLI Pre-Apprenticeship Programs	N/A	15	15	15
Outcome	Number of workers able to maintain employment due receiving direct support and retention services.	N/A	30	30	30
Output	Number of COBID Certified firms receiving technical assistance, mentoring, and training.	N/A	30	30	30

**Performance Measures Descriptions**

## Legal / Contractual Obligation

Multnomah County Board Resolution No.2018-024 - Resolution Approving Amendments to Public Contract Review Board Rules Division 60 on Equal Opportunity in Public Contracting, Effective July 1, 2018

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Contractual Services	\$100,000	\$0	\$110,000	\$0
<b>Total GF/non-GF</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$100,000</b>		<b>\$110,000</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Other / Miscellaneous	\$100,000	\$0	\$110,000	\$0
<b>Total Revenue</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>

## Explanation of Revenues

The CDEF program is funded by two sources. The first is Liquidated Damages assessed by the County for Workforce Training & Hiring (WFTH) non-compliance on projects subject to the WFTH program. The second is one percent of the general fund County Construction Cost of each Construction Project, and one percent of other fund's Construction Cost, when permitted by other funding entities participating in funding the Construction Project. The budget in the current fiscal year consists of funds collected from these two sources in the previous fiscal year.

## Significant Program Changes

Last Year this program was: FY 2020: 72044-20 Construction Diversity and Equity

**Department:** County Management                      **Program Contact:** Heather Drake  
**Program Offer Type:** Existing Operating Program                      **Program Offer Stage:** As Proposed  
**Related Programs:** 72022 - Workday Support - Central Human Resources  
**Program Characteristics:**

**Executive Summary**

This is the base program offer, which was funded in FY20 with a combination of on-going General Funds and One Time Only funding. Workday was implemented in January 2019 as part of the County's enterprise resource planning system (ERP). Workday is designed to be managed and supported by business operational staff in Central Finance. The ERP Finance Support team provides strategic and operational leadership and maintains, troubleshoots, and enhances Workday finance functionality to help the County use the ERP system to its fullest potential.

**Program Summary**

The ERP Finance Support team maintains, troubleshoots, and enhances Workday finance functionality to help the County use the ERP system to its fullest potential. This program supports planning, design, build, and testing of Workday configuration and custom reports. It maintains the system's foundational financial master data. It includes a variety of learning support services that range from responding to individual end user questions to preparing online self-service learning materials to delivering classroom training sessions. It supports active participation in the larger Workday Community and direct advocacy with Workday for functionality enhancements that would benefit County operations.

Workday functionality supported by this program offer includes: Allocations, Banking and Settlement, Business Assets, Customer Accounts (Accounts Receivable), Facilities Tasks, Financial Accounting, Grants Management, Inventory, Master Data, Procurement, Projects, Project Assets, and Supplier Accounts (Accounts Payable).

The ERP Finance Support team performs the following key functions:

- (1) Analyze, design, build, test, configure, and provide learning support for all changes made to the existing system configuration, including features from mandatory, twice-yearly Workday system updates.
- (2) Maintain ERP's foundational financial master data.
- (3) Maintain system business processes and security approach to establish internal controls over finance transaction processing.
- (4) Create new custom reports and maintain existing custom reports.
- (5) Meet regularly with finance stakeholder groups to share and prioritize new functionality in upcoming Workday releases, provide ongoing learning support to all County finance users, and determine how to better meet business needs.
- (6) Work collaboratively with Information Technology, Marketplace, Questica, TRIRIGA, and Workday HCM support teams on technical issues and solutions.

**Performance Measures**

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of customer tickets processed	N/A	N/A	1,200	1,200
Outcome	Percent of features in mandatory, twice-yearly Workday updates analyzed, tested, successfully configured	N/A	N/A	> 95%	> 95%
Output	Number of learning support sessions provided	N/A	N/A	23	27

**Performance Measures Descriptions**

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$674,940	\$0	\$618,372	\$0
Contractual Services	\$50,000	\$0	\$0	\$0
Materials & Supplies	\$87,585	\$0	\$11,627	\$0
Internal Services	\$61,000	\$0	\$43,912	\$0
<b>Total GF/non-GF</b>	<b>\$873,525</b>	<b>\$0</b>	<b>\$673,911</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$873,525</b>		<b>\$673,911</b>	
<b>Program FTE</b>	4.00	0.00	3.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Explanation of Revenues

Program Supported by \$673,911 Ongoing General Fund Revenue

Significant Program Changes

Last Year this program was: FY 2020: 72046-20 Workday Support - Finance

FY20 program supported by \$625,000 on-going General Fund Revenue and \$248,525 of One Time Only Revenue. This Program Offer has been changed to represent the expenditures currently funded by on-going General Fund revenue only. Program Offer 72046B has been created to seek on-going revenue for the expenditures previously funded with One Time Only Revenue.

Reclassified 1.0 FTE From a Business Analyst Senior to a Finance Manager to manage the staff in the program.





Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$0	\$0	\$180,073	\$0
Contractual Services	\$0	\$0	\$50,000	\$0
Materials & Supplies	\$0	\$0	\$28,086	\$0
Internal Services	\$0	\$0	\$14,638	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272,797</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$272,797</b>	
<b>Program FTE</b>	0.00	0.00	1.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Explanation of Revenues

Program Supported by \$272,797 Ongoing General Fund Revenue

Significant Program Changes

Last Year this program was: FY 2020: 72046-20 Workday Support - Finance

FY20 program supported by \$625,000 on-going General Fund Revenue and \$248,525 of One Time Only Revenue. This Program Offer is requesting on-going General Fund revenue for expenditures previously funded with One Time Only funding.