

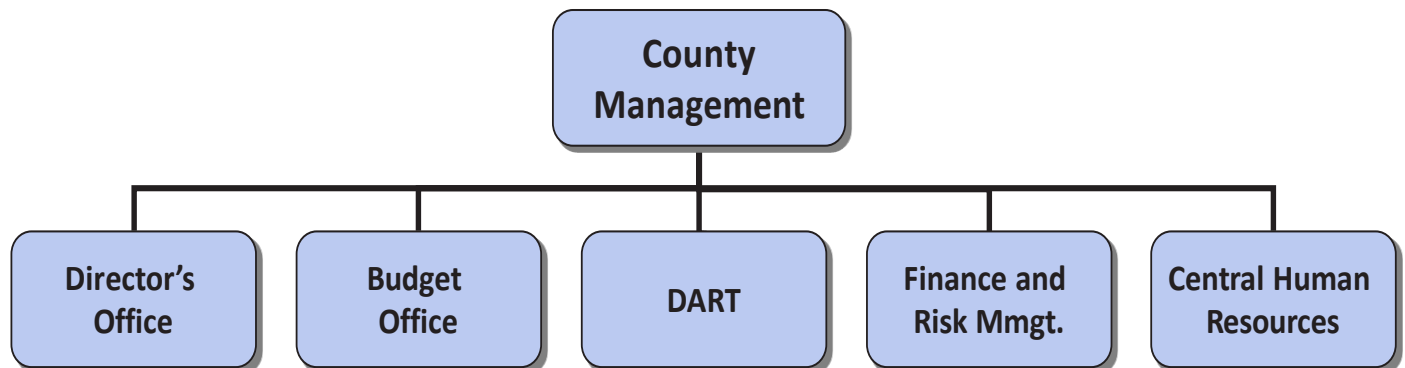
### Department Overview

The Department of County Management (DCM) is responsible for collecting, protecting, and investing in Multnomah County’s human and financial capital. DCM manages 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. In addition, with the assistance of the Deputy COO, the COO 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.

Almost one year after the onset of the COVID-19 pandemic, DCM teams continue to refine and sustain the “new normal.” This new normal has challenged us to maintain productivity while almost exclusively working remotely and supporting the County’s response to the pandemic all the while maintaining our commitment to workforce equity and serving our internal and external customers with excellence.

Creating a workplace that provides a sense of safety, trust and belonging for every employee takes both structural and cultural change. In FY 2022, DCM created a new DCM / Non-D HR Unit to better align strategic human resources services across the department and the non-departmental units. In FY 2022, DCM will continue to focus on sustaining and supporting DCM and countywide Workforce Equity Strategic Plan (WESP) work and supporting the County’s pandemic response. In addition the department will focus on supporting the new Preschool for All tax, a Home for Everyone expansion of the Joint Office of Homeless Services (JOHS) and the Library Capital Bond.



### Budget Overview

The Department of County Management’s (DCM) budget is \$202.6 million and has 286.75 FTE in all funds. This is an increase of \$29.0 million or 16.7% over the FY 2021 Adopted Budget. Budgeted positions have increased by 15.00 FTE. The FY 2022 budget is comprised of 24.9% General Fund and 75.1% other funds.

The General Fund budget has increased by \$5.4 million (12.1%) to \$50.4 million. Other Funds have increased by \$23.5 million. The Preschool for All Program Fund is a new fund budgeted at \$13.2 million. In addition, the Risk Fund has increased by \$10.3 million (8.0%) to \$138.9 million due to the addition of about 87.11 FTE countywide and insurance related rate changes.

Personnel Services have increased by \$4.2 million (3.3%) due to the addition of 15.00 FTE, COLA and step adjustments. The additional positions are 11.00 FTE in the General Fund, 2.00 FTE in the Preschool for All Program Fund, and 2.00 FTE in the Risk Management Fund. The largest category of expenditures in all funds is in materials and supplies at \$131.4 million. This is mostly budgeted in the Risk Fund for medical and dental insurance costs. Risk Fund expenditures in this category have increased by \$8.8 million. Debt Service is budgeted at \$1.0 million for a loan from the Risk Fund to the Joint Office of Homeless Services.

The following programs are new:

- FRM Preschool for All Tax Administration (72008B) \$13,179,841 to manage all tax administrative activities for the new Preschool For All Program tax.
- FRM Worker’s Compensartion/Safety & Health (72009B) \$296,732 to provide consultation, policy development and administration to support existing and new efforts due to COVID-19 and new or evolving county-wide programs.
- College to County Internship Expansion (72017B) \$261,661 for 25 internship positions for the Workforce Equity Strategic Plan (WESP).

Budget Trends	FY 2020	FY 2021	FY 2021	FY 2022	Difference
	Actual	Current Estimate	Adopted Budget	Proposed Budget	
Staffing FTE	267.55	275.25	271.75	286.75	15.00
Personnel Services	\$36,374,312	\$39,186,395	\$39,760,114	\$43,953,662	\$4,193,548
Contractual Services	5,116,621	5,295,120	5,289,019	20,029,880	14,740,861
Materials & Supplies	104,681,144	113,090,278	122,655,136	131,442,552	8,787,416
Internal Services	6,737,126	6,100,275	5,901,498	6,139,839	238,341
Debt Service	0	0	0	1,000,000	1,000,000
Capital Outlay	0	40,749	0	0	0
<b>Total Costs</b>	<b>\$152,909,203</b>	<b>\$163,712,817</b>	<b>\$173,605,767</b>	<b>\$202,565,933</b>	<b>\$28,960,166</b>

*Includes \$1,000,000 Debt Service budgeted in a Countywide Program.*

## Successes and Challenges

### Director's Office

- Formed new DCM / Non-D Human Resources Unit to better support the department and non-departmental units with a particular focus on providing additional HR capacity for the JOHS as they opened and staffed additional shelters.
- Maintained the department's equity focus while the DCM Equity Manager stepped into a role in the Emergency Operations Center supporting the County's pandemic response.
- Maintained department and countywide services with a number of interim leadership appointments.

### Budget Office

- Successfully created COVID-19 response budget featuring over \$100 million in new programming.
- Received the GFOA's Distinguished Budget Presentation Award for the FY 2021 budget.
- The Evaluation and Research Unit (ERU) presented the FY 2020 Employee Survey results in partnership with county employees.
- Challenges include increasing demands for analysis and support for new laws (e.g. CARES) and initiatives.

### Central Human Resources

- Supporting countywide move to universal telework, updating rules and programs to respond to COVID-19, and managing countywide communications.
- Coordinated employee / stakeholder vaccine clinics and new testing program.
- Maintained focus on central WESP commitments.
- Achieved Workday system stability.
- Quickly transitioned learning to a new virtual environment.

### Division of Assessment, Recording and Taxation

- Temporarily opened customer service during tax season in order to provide in-person service.
- Implemented online payment system (Point & Pay) and mail in marriage license process.
- Redesigned appraisal efforts with modified inspections.
- Challenges include assessment of E-file implementation and staffing shortages.

## Successes and Challenges

### Finance and Risk Management

- Received GFOA Award for Distinguished Financial Reporting for the Comprehensive Annual Financial Report.
- Central purchasing successfully managed 124 emergency COVID-19 related contracts.
- Maintained OR-OSHA compliance for essential County employees.
- Launched enterprise resource planning Finance Governance group to foster transparency and collaborative decision making around system projects.
- Challenges include rolling out broad microaggressions learning plan across the division during the pandemic, tracking COVID-19 revenues and expenditures, and implementing a new tax program for Preschool for All.

## COVID-19 Impacts

The Department of County Management adapted quickly to almost universal remote work at the beginning of the COVID-19 pandemic. Some employees are still required to come into the office to process payments, receive the mail, and do other in-person only services but this is minimized as much as possible. In addition, Central Human Resources worked diligently to provide information, resources and updates to programs / policies to support county employees. This includes regular countywide communication, managing testing and vaccine programs, and implementing new federal laws.

The Finance and Risk Management Division continues to manage COVID-19 related revenues and expenditures and maintains compliance with new OR-OSHA regulations. The Budget Office quickly pivoted to include \$100 million in additional services to accommodate the County's response to COVID-19 during FY 2021. The staff in DART temporarily opened customer service during tax season in order to provide in-person service and implemented an online payment system (Point & Pay) and a mail in marriage license process in order to keep serving the community virtually. In addition, a number of DCM employees support the County's emergency response through logistics support, roles in the emergency operations center leadership, shelter staffing among others.

## Diversity, Equity, and Inclusion

The equity and inclusion work we are called to do as public servants is highly valued in the Department of County Management (DCM). This work empowers, transforms and inspires our policies, programs, practices and people. We are committed to continuing the examination of our culture, to take action and defend the integrity of our finances and people systems. DCM works diligently to create and maintain a standard of excellence due to our centralized responsibilities within the County organizational structure. Some highlights of DCM's equity related work include (but are not limited to):

- In our Director's office, our Central HR team and Equity team worked together to center safety, trust and belonging in how we do our work and relate to employees -- from the recruitment process that created new interview questions, to ensuring all interview panelists review the countywide interview preparedness resources.
- Partnering with our managers and staff, the Equity Team ensured we met all WESP milestones including instituting a department new employee orientation, integrated culturally responsive activities and promoted participation in Employee Resource Groups, launched a new employee mentorship program, and supported a manager feedback process with the Leadership Practices 360 review.
- We instituted a virtual department wide conversation event, Real Talk, where we discussed relevant and timely topics related to department and County initiatives.
- The department supported the countywide email informational newsletters, Multco Matters and the Manager Monthly, ensuring staff can transparently access vital information about employee benefits, organizational policy updates and current events that impact our work (often related to COVID-19).
- The Budget Office with the Chair's Office and the Office of Diversity and Equity worked to expand an equity focus in the budget process, including providing targeted questions and additional departmental reporting mechanisms to center equity.
- The Evaluation and Research Unit modeled an inclusive, employee-centered and equity-focused process to perform research and evaluation with the Countywide Employee Survey project.
- The Division of Assessment, Recording and Taxation (DART) opened the customer service office temporarily for the tax season to accommodate unbanked and underbanked cash paying customers, those with a language barrier, and those with technological disadvantages.
- Our Finance and Risk Management Department (FRM) played a critical role in fostering our culture of safety, trust and belonging by partnering with the Department of County Human Services and the Health Department to distribute over 11,000 gift cards in varying denominations to community members who had the most need due to the pandemic.
- The Central Human Resources Division dedicated a significant amount of effort into planning and managing COVID-19 vaccine clinics for employees and County stakeholders.

### Budget by Division

Division Name	FY 2022 General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$3,780,564	\$0	\$3,780,564	19.50
Budget Office	2,862,079	0	2,862,079	14.00
Finance and Risk Management	13,247,614	23,442,151	36,689,765	69.00
Central Human Resources	7,666,375	127,691,141	135,357,516	46.75
Division of Assessment, Recording & Taxation (DART)	<u>22,876,009</u>	<u>0</u>	<u>22,876,009</u>	<u>137.50</u>
<b>Total County Management</b>	<b>\$50,432,641</b>	<b>\$151,133,292</b>	<b>\$201,565,933</b>	<b>286.75</b>

*Does not include \$1,000,000 Debt Service budgeted in a Countywide Program.*

### DCM Director's Office

The Division is home to the County's Chief Operating Officer (COO) who also serves as the DCM Director, the Deputy COO, the Business Services program and the newly formed DCM / Non-D Human Resources Unit.

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. In addition, the COO and Deputy COO works 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, the Complaints Investigation Unit and Emergency Management 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. The DCM / Non-D Human Resources Unit provides strategic HR services for the department and non-departmental work units.

### Significant Changes

The DCM Director's Office changed this fiscal year with the addition of the DCM / Non-D HR Unit. Historically these services were covered within the Department of County Assets. In addition, for FY 2022 the COO will once again serve as the DCM Department Director, and once hired, the COO will hire a Deputy COO to assist with both department and countywide responsibilities.

A Management Analyst was transferred from the Complaints Investigation Unit (CIU) to better align the budget and how the position has historically been managed and utilized. This transfer only represents an administrative change in the budget.

### Budget Office

The Budget Office guides the development of the budget process and develops the County's largest policy document. Through the budget process, the County aligns its funding with its priorities making it an essential part of the process that the County's values are incorporated. The Budget Office has updated the budget process and documents to reflect that budgetary decisions should be centered on equity.

The Budget Office also provides a variety of resources and analyses to help inform decision makers and to guide departments through the budget process. For example, the Budget Office does the following:

- Creates General Fund forecasts to inform the Board how much funding is available for the budget.
- Ensures that the County follows Oregon budget law.
- Communicates policy direction and program priorities to departments.
- Provides budgetary information to departments.
- Trains department employees on budget software and the budget process.
- Performs analyses to determine the estimated cost impact of policy proposals.
- Supports County Labor Relations during collective bargaining by providing cost estimates.

### Significant Changes

The Budget Office FTE increased by 1.00. New voter-approved programs have increased the need for analytic work provided by the Budget Office. The Budget Office continues to adapt to remote work due to the pandemic, and has successfully transitioned much of the budget process to virtual methods, including offering opportunities for public input on budgetary decisions through a variety of socially-distanced means.



## 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 \$647 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 Jaggaer enterprise system functionality.

Finance and Risk Management Division is responsible for preparing the county's Comprehensive Annual Financial Report, which 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 72005 Purchasing - 2.00 FTE was added to enhance procurement and contract services around new program initiatives (Preschool for All Program, Supportive Housing Program, and Library Capital Construction Project). The level of sourcing events have increased and are going to continue to grow in the near future.
- Program Offer 72007 Payroll / Retirement Services - 1.00 FTE moved from Payroll (Program Offer 72007) to Workday Support Central HR (Program Offer 72022) to align the budget with how the support work is managed.
- Program Offer 72008B Preschool For All Tax Administration - 2.00 FTE and professional services added for the administration of the new personal income tax effective January 2021, funded by Preschool for All Program Fund.
- Program Offer 72009B Workers Compensation/Safety & Health - OSHA and Enhanced Initiatives - 2.00 FTE was added to support on-going County efforts to meet COVID-19 Oregon OSHA policy and procedural requirements. In addition, positions will enhance support around loss prevention and insurance for new program initiatives (Preschool for All, Supportive Housing Program, and Library Capital Construction Project).

### 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

A position moved from Payroll (Program Offer 72007) to Workday Support Central HR (Program Offer 72022) to align the budget with how the work is managed.

Class Comp and Organizational Learning were previously combined in one program offer (Program Offer 72017 Central Services), despite being two unique and distinct work units in Central HR. In order to better describe the differences in the work, the two existing programs have been separated. No budgetary changes were made.

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

The Division of Assessment, Recording and Taxation (DART) is responsible for funding the local community through property tax administration and maintaining vital and essential records for the county. On behalf of 65 taxing districts, DART maintains an accurate inventory and statutory value of approximately 310,000 property tax accounts for the purpose of generating correct property tax bills that fund these districts including critical services and programs. Issuing marriage licenses and recording and indexing documents make up both vital and essential records under Oregon law. These are maintained for statutory purposes that follow rigorous guidelines to maintain an orderly identification of ownership of property and record of marriages. Both are required by state law to be preserved and archived indefinitely.

### Significant Changes

There are no significant changes occurring within DART that affects budget. Normal adjustments to DART's budget are anticipated reflecting ongoing process improvement reviews. For the foreseeable future, DART will engage in an effort to review program administration in light of the new environment fostered by the pandemic. Any decision to alter the workforce, the office environment and staffing levels will be viewed in light of county policies.

### 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 2022 General Fund	Other Funds	Total Cost	FTE
<b>DCM Director's Office</b>					
72000A	DCM Director's Office	\$1,181,841	\$0	\$1,181,841	4.00
72000B	DCM Director's Office - restorations	198,416	0	198,416	1.00
72015	DCM Business Services	1,355,677	0	1,355,677	8.50
72049A	DCM/NonD Human Resources Team	1,044,630	0	1,044,630	6.00
<b>Budget Office</b>					
72001	Budget Office	2,321,884	0	2,321,884	11.00
72014	Evaluation and Research Unit	540,195	0	540,195	3.00
<b>Finance and Risk Management</b>					
72002	FRM Accounts Payable	1,077,441	0	1,077,441	7.60
72003	FRM Chief Financial Officer	1,308,577	270,343	1,578,920	2.00
72004	FRM General Ledger	1,103,481	0	1,103,481	7.00
72005	FRM Purchasing	3,214,703	0	3,214,703	20.50
72006	FRM Property & Liability Risk Management	0	5,761,783	5,761,783	2.50
72007	FRM Payroll/Retirement Services	1,172,233	0	1,172,233	7.40
72008A	FRM Treasury and Tax Administration	3,607,713	0	3,607,713	4.00
72008B	FRM Preschool for All Tax Administration	0	13,179,841	13,179,841	2.00
72009A	FRM Worker's Compensation/Safety & Health	0	3,883,452	3,883,452	6.00
72009B	FRM Workers's Compensation / Safety & Health -	0	296,732	296,732	2.00
72010	FRM Recreation Fund Payment to Metro	0	50,000	50,000	0.00
72012	FRM Fiscal Compliance	438,046	0	438,046	3.00
72044	FRM Construction Diversity and Equity	137,450	0	137,450	0.00
72046	FRM Workday Support - Finance	965,521	0	965,521	4.00
72047	FRM Labor Compliance	170,449	0	170,449	1.00
72048	FRM Clean Air Construction Standards	52,000	0	52,000	0.00

# County Management

fy2022 proposed budget

Prog. #	Program Name	FY 2022 General Fund	Other Funds	Total Cost	FTE
<b>Central Human Resources</b>					
72016	Central HR Administration	1,114,032	0	1,114,032	2.63
72017A	Central HR Services	2,723,441	0	2,723,441	13.00
72017B	College to County Internship Expansion	261,661	0	261,661	0.00
72017C	Central HR - Communications Specialist	179,701	0	179,701	1.00
72018	Central HR Labor Relations	988,868	57,333	1,046,201	4.85
72019	Central HR Unemployment	0	1,010,486	1,010,486	0.15
72020	Central HR Employee Benefits & Wellness	0	126,623,322	126,623,322	13.12
72022	Workday Support - Central Human Resources	1,845,514	0	1,845,514	9.00
72050	Central HR Classification & Compensation	553,158	0	553,158	3.00
<b>Division of Assessment, Recording and Taxation (DART)</b>					
72023	Div of Assessment, Recording & Taxation	866,378	0	866,378	3.40
72024	DART Customer Service	1,595,377	0	1,595,377	11.45
72025A	DART County Clerk Functions	1,706,931	0	1,706,931	11.45
72025B	DART County Clerk Carryover	141,100	0	141,100	0.00
72026	DART Ownership & Parcel Management	891,679	0	891,679	7.20
72027	DART Tax Revenue Management	2,287,545	0	2,287,545	13.40
72028	DART GIS/Cartography	821,503	0	821,503	5.25
72029	DART Assessment Performance Analysis	580,714	0	580,714	3.25
72030	DART Property Assessment Special Programs	1,051,410	0	1,051,410	7.25
72031	DART Personal Property Assessment	1,165,902	0	1,165,902	7.00
72033	DART Commercial & Industrial Property Appraisal	3,662,548	0	3,662,548	22.50
72034	DART Residential Property Appraisal	5,630,286	0	5,630,286	37.50
72037	DART Applications Support	1,724,636	0	1,724,636	6.25
72038	DART Tax Title	<u>750,000</u>	<u>0</u>	<u>750,000</u>	<u>1.60</u>
<b>Total County Management</b>		<b>\$50,432,641</b>	<b>\$151,133,292</b>	<b>\$201,565,933</b>	<b>286.75</b>

Does not include \$1,000,000 Debt Service budgeted in a Countywide program.

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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 / Chief Operating Officer combined positions. The Director's Office role manages the organizational health of Multnomah County and sets administrative policy. Areas of countywide responsibility include Budget, Finance, Central Human Resources, Property Assessments & Recording, Tax Collections, emergency management and protected class complaints. The County's Chief Operating Officer role provides corporate oversight through the supervision of the appointed department directors. In FY22 it is expected that in addition to the COO/Dept. Director role, the new COO will hire a Deputy COO to support both DCM and countywide work.

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

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	DCM all manager and supervisor professional development events held.	2	4	2	2
Outcome	Percent of DCM WESP initiatives implemented and sustained.	100%	90%	100%	90%
Output	Number of DCM specific new employee orientation events held.	4	4	4	4
Output	Number of countywide monthly newsletters published for managers and supervisors.	12	12	12	12

### Performance Measures Descriptions

Output: COVID-19 impacted manager and supervisor professional development events as we allocated the time and resources for all-staff meetings and communications to keep staff informed of our ever-changing environment. The performance measures all lead towards the department's desire to create a culture of Safety, Trust and Belonging for its workforce.

## 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	2021	2021	2022	2022
Personnel	\$1,053,552	\$0	\$1,030,643	\$0
Contractual Services	\$108,633	\$0	\$100,000	\$0
Materials & Supplies	\$18,810	\$0	\$18,810	\$0
Internal Services	\$42,373	\$0	\$32,388	\$0
<b>Total GF/non-GF</b>	<b>\$1,223,368</b>	<b>\$0</b>	<b>\$1,181,841</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,223,368</b>		<b>\$1,181,841</b>	
<b>Program FTE</b>	4.00	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 2021: 72000 DCM Director's Office

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 included two distinct positions: the DCM Director and Chief Operating Officer. For FY22, DCM reduced Professional Services and cut a vacant Management Analyst position to meet constraint. A Management Analyst was transferred from the Complaints Investigation Unit (CIU) (10040) to the DCM Director's Office (72000). While the position was budgeted within CIU it historically supported the work of the COO including support to manage the CIU. This transfer better aligns the budget and the work going forward.



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

This scaled program offer restores funding for a Management Analyst position and the Executive Learning Series.

**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 2022, the Director's Office will continue to focus on sustaining and continuing to implement the countywide and department's Workforce Equity Strategic Plan (WESP), leadership development for DCM managers and supervisors, and internal communication.

This scaled program offer restores funding for a Management Analyst. This key position supports the COO for both DCM and countywide activities. The position performs functions to support strategic alignment that impacts department and countywide programs due to DCM's corporate and executive functions. The position provides capacity for innovation, project and change management, equity and culture change. In addition it supports strategic consistency to ensure department actions support our values across work tasks and work culture.

The program offer also restores funding for the Executive Learning Series for county managers, and capacity to provide executive level workshops and training which most often have an equity focus.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	DCM all manager and supervisor professional development events held.	2	4	2	2
Outcome	Percent of DCM WESP initiatives implemented and sustained.	100%	90%	100%	90%
Output	Number of countywide monthly newsletters published for managers and supervisors.	12	12	12	12

**Performance Measures Descriptions**

Output: COVID-19 impacted manager and supervisor professional development events as we allocated the time and resources for all-staff meetings and communications to keep staff informed of our ever-changing environment.

## 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	2021	2021	2022	2022
Personnel	\$0	\$0	\$168,416	\$0
Contractual Services	\$0	\$0	\$30,000	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$198,416</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$198,416</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

## Significant Program Changes

Last Year this program was:

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

### Executive Summary

The Budget Office, under the guidance of the Chair and Board of County Commissioners, manages the County's budget process and prepares the annual budget. The office serves as a resource to the Chair's Office, the Board of County Commissioners, County departments, and the public. It also helps decision makers and departments by communicating policy direction and program priorities; coordinating strategic planning; and providing technical expertise, training, and various analyses

### Program Summary

The budget is more than just a list of the estimated revenues and expenses for the fiscal year. The budget is the County's largest policy document, and it is through the budget process that the County aligns its funding with its priorities. This is why it's essential that the County's values are incorporated into the budget process. The Budget Office furthers this work by facilitating the countywide budget process. For example, one of the main priorities of the Chair, Board, and County is to focus on equity. The Budget Office has updated the budget process and documents to reflect that budgetary decisions should be centered on equity and has helped communicate this priority to the departments.

The Budget Office also provides a variety of resources and analyses to help inform decision makers and to guide departments through the budget process. For example, the Budget Office does the following:

- Creates General Fund forecasts to inform the Board how much funding is available for the budget
- Performs various ad hoc analyses to determine the estimated cost impacts of policy proposals
- Supports County Labor Relations during collective bargaining by providing cost estimates
- Provides budgetary information to departments
- Trains department employees on budget software and the budget process
- Communicates policy direction and program priorities to departments

The Budget Office also helps to ensure that the County follows Oregon budget law. Multnomah County is committed to meeting the highest principles of governmental budgeting. This is reflected in the fact that the County has received the Government Finance Officers Association's (GFOA) Distinguished Budget Annual Award for almost two decades.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of budget modifications processed (includes internal)	160	200	200	200
Outcome	% of budget modifications entered into Workday within 4 weeks of Board approval	85%	98%	98%	98%
Quality	Percent error in General Fund Revenue Forecast	0.3%	2.0%	1.4%	2.0%
Quality	% of customers rating Budget Office efforts as either "good" or "excellent" *	88%	90%	84%	90%

### Performance Measures Descriptions

\*Because the budget process ends prior to the beginning of the fiscal year, the FY 2021 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	2021	2021	2022	2022
Personnel	\$1,722,568	\$0	\$1,963,207	\$0
Contractual Services	\$55,159	\$0	\$30,159	\$0
Materials & Supplies	\$99,251	\$0	\$96,784	\$0
Internal Services	\$253,892	\$0	\$231,734	\$0
<b>Total GF/non-GF</b>	<b>\$2,130,870</b>	<b>\$0</b>	<b>\$2,321,884</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,130,870</b>		<b>\$2,321,884</b>	
<b>Program FTE</b>	10.00	0.00	11.00	0.00

Program Revenues				
<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 2021: 72001 Budget Office

The Budget Office FTE increased by 1.00. New voter-approved programs have increased the need for analytic work provided by the Budget Office.

**Department:** County Management  
**Program Offer Type:** Existing Operating Program

**Program Contact:** Robert Stoll  
**Program Offer Stage:** As Proposed

**Related Programs:**

**Program Characteristics:**

### Executive Summary

Central Accounts Payable provides customer service to departments and expert support in payment processing, travel and training, procurement card administration, auditing and data integrity, and supplier master file management. Additionally, Central Accounts Payable provides leadership and support to the creation, revision, and application of County Administrative and Financial Procedures.

### Program Summary

Central Accounts Payable (AP) processes approximately 125,000 vendor invoice payments and refunds annually; this includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide; furthermore, it coordinates the year-end expenditure accruals; conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices. AP coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. AP also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, AP provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

Central Accounts Payable plays a critical role in the County's support to the community by ensuring that payments to suppliers are completed timely and accurately. Many of these payments are going to local organizations that are providing services to our most vulnerable residents. Central AP strives to provide support to all our suppliers in a respectful, caring, and equitable manner. And to help promote the success of County operations through continuous process improvement leveraging technology to evolve the AP function from a paper intensive payment process to a more sustainable, electronic payment system.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Payments Processed	123,575	125,000	124,244	125,000
Outcome	Percent of Invoices Paid On Time within std NET 30	92%	92%	95%	93%
Outcome	Percent of Total Payments that are Electronic	75%	75%	63%	70%

### Performance Measures Descriptions

Payments processed is the total of all invoices paid regardless of type, check, electronic, procurement card, Multco Marketplace. Net payment is due 30 days after receipt of original invoice. Payments that are electronic are non-check methods such as ACH, ePayables, Pcards, and MMPcards. COVID relief related invoices such as rent assistance and restaurant relief have often been paid via check and have impacted this performance measure.

## 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	2021	2021	2022	2022
Personnel	\$1,008,648	\$0	\$1,067,067	\$0
Contractual Services	\$1,950	\$0	\$1,950	\$0
Materials & Supplies	\$8,424	\$0	\$8,424	\$0
<b>Total GF/non-GF</b>	<b>\$1,019,022</b>	<b>\$0</b>	<b>\$1,077,441</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,019,022</b>		<b>\$1,077,441</b>	
<b>Program FTE</b>	7.60	0.00	7.60	0.00

Program Revenues				
Other / Miscellaneous	\$293,180	\$0	\$291,180	\$0
<b>Total Revenue</b>	<b>\$293,180</b>	<b>\$0</b>	<b>\$291,180</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. Where practical, Multnomah County maximizes the use of electronic card payments to leverage rebates back to the County.

## Significant Program Changes

Last Year this program was: FY 2021: 72002 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, Excise 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.

The CFO manages the County's risk fund, this includes but is not limited to managing risk fund budget, setting collection rates, managing/setting reserve requirements (e.g. workers compensation and health self insured programs), managing other post retirement employment benefits (OPEB) program, and managing the usage of the fund.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$358,894	\$78,044	\$390,885	\$82,447
Contractual Services	\$23,461	\$0	\$31,500	\$0
Materials & Supplies	\$39,384	\$0	\$14,384	\$0
Internal Services	\$831,513	\$193,255	\$871,808	\$187,896
<b>Total GF/non-GF</b>	<b>\$1,253,252</b>	<b>\$271,299</b>	<b>\$1,308,577</b>	<b>\$270,343</b>
<b>Program Total:</b>	<b>\$1,524,551</b>		<b>\$1,578,920</b>	
<b>Program FTE</b>	1.65	0.35	1.65	0.35

<b>Program Revenues</b>				
Other / Miscellaneous	\$0	\$275,804	\$0	\$270,343
<b>Total Revenue</b>	<b>\$0</b>	<b>\$275,804</b>	<b>\$0</b>	<b>\$270,343</b>

## Explanation of Revenues

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

## Significant Program Changes

Last Year this program was: FY 2021: 72003 FRM Chief Financial Officer



**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, which includes all activities associated with the required annual external financial audits. The report 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 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	0	0	0	0
Quality	Number of days Comprehensive Annual Financial Report is completed after fiscal year end	176	170	170	169

**Performance Measures Descriptions**

Fewer balance sheet accounts identified with misstatements indicate a high degree of accuracy in the financial statements and effective internal controls are in place (approx. 300 total accounts). External auditors express their opinion on the County's Comprehensive Annual Financial Report, 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	2021	2021	2022	2022
Personnel	\$1,046,998	\$0	\$1,089,581	\$0
Contractual Services	\$2,000	\$0	\$2,000	\$0
Materials & Supplies	\$11,900	\$0	\$11,900	\$0
<b>Total GF/non-GF</b>	<b>\$1,060,898</b>	<b>\$0</b>	<b>\$1,103,481</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,060,898</b>		<b>\$1,103,481</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 No. 14, Dunthorpe-Riverdale Service District No. 1, and the Multnomah County 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 2021: 72004 FRM General Ledger

**Department:** County Management

**Program Contact:** Brian Smith

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

**Related Programs:** 72044, 720047, 720048

**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 public purchasing 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 State Certification Office for Business Inclusion and Diversity (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 promotes 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 ensure sustainable purchasing practices.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Percent of contracts awarded to COBID Certified and QRF businesses	10%	7%	4%	8%
Outcome	Number of sustained protest on formal procurements	0	0	0	0
Output	Number of formal RFP and Bid solicitations issued	54	50	58	120
Output	Number of contracts and amendments processed	989	1,000	1,000	1,000

**Performance Measures Descriptions**

Purchasing manages formal Request For Proposal (RFP) and bid solicitations (>\$150,000) for the County because those 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	2021	2021	2022	2022
Personnel	\$2,592,938	\$0	\$3,052,544	\$0
Contractual Services	\$11,146	\$0	\$11,146	\$0
Materials & Supplies	\$137,013	\$0	\$151,013	\$0
<b>Total GF/non-GF</b>	<b>\$2,741,097</b>	<b>\$0</b>	<b>\$3,214,703</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,741,097</b>		<b>\$3,214,703</b>	
<b>Program FTE</b>	18.50	0.00	20.50	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.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72005A FRM Purchasing

For FY22 Added 2.00 FTE in Central Purchasing (Procurement Analyst and Procurement Analyst Sr) and Materials & Services. These positions are needed to accommodate significant increases in the volume of formal (over \$150,000) procurements driven primarily by: 1) Library ballot measure passage, 2) Preschool for All ballot measure passage, 3) Increases in procurements related to A Home for Everyone, and 4) shifts in workload related to COVID response.

**Department:** County Management      **Program Contact:** Michelle Cross  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 72009B  
**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**

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. This process allows for equitable distribution of financial losses.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of policies for insured risks and statutory bond purchased/renewed*	17	18	19	21
Outcome	Resolve and optimize reimbursement for insured loss**	N/A	N/A	1	1

**Performance Measures Descriptions**

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

\*\*Maximize reimbursable for insured damage repair due to 2020 protests (0-Not Met, 1-Goal Met)

## 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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$0	\$381,996	\$0	\$407,098
Contractual Services	\$0	\$264,436	\$0	\$270,200
Materials & Supplies	\$0	\$3,994,485	\$0	\$5,084,485
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$4,640,917</b>	<b>\$0</b>	<b>\$5,761,783</b>
<b>Program Total:</b>	<b>\$4,640,917</b>		<b>\$5,761,783</b>	
<b>Program FTE</b>	0.00	2.50	0.00	2.50

<b>Program Revenues</b>				
Other / Miscellaneous	\$0	\$4,655,461	\$0	\$5,821,768
<b>Total Revenue</b>	<b>\$0</b>	<b>\$4,655,461</b>	<b>\$0</b>	<b>\$5,821,768</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 2021: 72006 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Average number of payments issued per period*	7,430	7,200	7,500	7,500
Outcome	Percent issued without error*	99%	99%	99%	99%
Output	Percent of employees participating in Deferred Comp**	64%	64%	70%	68%

### 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%). FY21 has shown an increase in payments per period due to the increase in employees for COVID response.

\*\*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	2021	2021	2022	2022
Personnel	\$979,176	\$0	\$1,063,110	\$0
Contractual Services	\$110,855	\$0	\$85,855	\$0
Materials & Supplies	\$19,178	\$0	\$23,268	\$0
<b>Total GF/non-GF</b>	<b>\$1,109,209</b>	<b>\$0</b>	<b>\$1,172,233</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,109,209</b>		<b>\$1,172,233</b>	
<b>Program FTE</b>	7.40	0.00	7.40	0.00

Program Revenues				
Other / Miscellaneous	\$179,312	\$0	\$183,053	\$0
Beginning Working Capital	\$35,774	\$0	\$50,000	\$0
<b>Total Revenue</b>	<b>\$215,086</b>	<b>\$0</b>	<b>\$233,053</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 2022 is \$155,053 and is adjusted each following year by the CPI-W. In addition \$50,000 of BWC from FY 2021 is budgeted.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72007 FRM Payroll/Retirement Services

A 1.0 FTE position moved from Payroll (Program Offer 72007) to Workday Support Central HR (Program Offer 72022) to align the budget with how the support work is managed.



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

### Executive Summary

Treasury manages the County's cash assets, investment portfolio, debt, banking services and relationships and broker/dealer relationships. Treasury also manages the Excise Tax Administration program which includes management of revenue collections for Motor Vehicle Rental Tax (MVRT), Transient 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 2.00% 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 in delivering business services to County residents.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	2,270	2,300	2,250	2,300
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Output	Number of Active Business Accounts in County****	106,000	108,000	105,000	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 2030

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$566,412	\$0	\$596,110	\$0
Contractual Services	\$1,666,126	\$0	\$2,997,653	\$0
Materials & Supplies	\$13,950	\$0	\$13,950	\$0
<b>Total GF/non-GF</b>	<b>\$2,246,488</b>	<b>\$0</b>	<b>\$3,607,713</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,246,488</b>		<b>\$3,607,713</b>	
<b>Program FTE</b>	4.00	0.00	4.00	0.00

Program Revenues				
Interest	\$120,000	\$0	\$120,000	\$0
Service Charges	\$180,000	\$0	\$115,000	\$0
<b>Total Revenue</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$0</b>

## Explanation of 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 2021: 72008A FRM Treasury and Tax Administration

In fiscal year 2020 the County extended its agreement with the City of Portland for the administration and collection of the County's Business Income Tax. The City recently implemented new tax software (Integrated Tax System, "ITS") that will greatly enhance collection systems and processes. The new system is expected to generate a boost in tax revenues. Under the new agreement, the County will pay for a portion of ITS implementation costs if collections exceed certain benchmarks. In FY 22, the ITS costs are estimated at \$1.3m

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

### Executive Summary

The Treasury tax administration unit is responsible for managing all tax administrative activities for the new Preschool For All Program tax. This includes but is not limited to tax accounting, tax reporting, tax code development and oversight, tax procedures, tax forms, tax handbook, tax communication/education, general tax support, and management of intergovernmental agreement with the City of Portland.

### Program Summary

On November 3, 2020 the voters of Multnomah County approved Preschool For All Program Ballot Measure 26-214 which authorized the County to impose a personal income tax to fund universal, tuition free, voluntary, and high quality preschool education for every three and four year residing within Multnomah County. The tax is effective tax years beginning January 1, 2021 and applies to resident and non-residents: 1.5% tax on Oregon taxable income over \$125,000 and 3.00% tax on Oregon taxable income over \$250,000 for single filers. 1.5% tax on Oregon taxable income over \$200,000 and 3.00% for Oregon taxable income over \$400,000 for joint filers.

The City of Portland through an intergovernmental agreement will be administering and collecting the tax on behalf of Multnomah County. The City of Portland has administered the County's Business Income Tax for over 25 years and administered the County's ITAX (temporary personal income tax) from 2003-2005. The City of Portland will also be administering the Metro District Supportive Housing Services personal income tax for the Tri-County area. The City has the tax software, expert staffing, and experience to administer tax. In the first 3 years of tax program the County will pay for system implementation costs to accommodate necessary tax system enhancements. In fiscal year 2022 the total cost will be \$12.9m which includes \$8.6m of system implementation costs and the remaining balance is for operational collection costs. Annual costs will level off in FY24 at approximately \$6.3m adjusted by consumer price index (CPI).

In addition to contract expenditures, this program includes two FTE (Project Manager and Finance Specialist Senior) to develop tax code, tax administrative procedures, tax handbook, educational materials, taxpayer outreach, development of tax forms, tax accounting, tax reporting, and other necessary tax administrative functions.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Establish tax administration unit for new tax*	N/A	N/A	N/A	1
Outcome	Collection activities start in April 2021**	N/A	N/A	N/A	1

### Performance Measures Descriptions

\*1=Achieved; 0=Not Achieved

\*\*1=Achieved; 0=Not Achieved

## Legal / Contractual Obligation

Multnomah County Code Chapter 11 (Personal Income Tax). The Personal Income Tax will be administered by the City of Portland through an intergovernmental agreement (IGA) that expires in fiscal year 2030.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$0	\$0	\$0	\$284,132
Contractual Services	\$0	\$0	\$0	\$12,875,985
Materials & Supplies	\$0	\$0	\$0	\$5,000
Internal Services	\$0	\$0	\$0	\$14,724
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,179,841</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$13,179,841</b>	
<b>Program FTE</b>	0.00	0.00	0.00	2.00

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

## Explanation of Revenues

This program will be supported entirely by tax receipts from Preschool For All Program (fund 1522). Tax revenues budgeted in program offer 25200-22.

## Significant Program Changes

Last Year this program was:

**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 using established policies to ensure equitable use of light duty. 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, equitability, 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 assisting management in efforts to reduce employee on-the-job injuries, illnesses, and employer liability due to injuries to non-employees. This work incorporate safety, trust, and belonging values in all communication and program implementation. Safety and Health staff consult with County departments to assist them in providing a safe environment for both employees and the public. Staff help to 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 through an equity lens for implementation and program success.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Telework ergonomic support	N/A	0	75	80
Outcome	OR-OSHA complaint responses closed without inspection follow-up initiated by OR-OSHA	3	3	35	25

**Performance Measures Descriptions**

## 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	2021	2021	2022	2022
Personnel	\$0	\$937,211	\$0	\$965,173
Contractual Services	\$0	\$386,800	\$0	\$420,150
Materials & Supplies	\$0	\$2,494,429	\$0	\$2,498,129
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$3,818,440</b>	<b>\$0</b>	<b>\$3,883,452</b>
<b>Program Total:</b>	<b>\$3,818,440</b>		<b>\$3,883,452</b>	
<b>Program FTE</b>	0.00	6.00	0.00	6.00

Program Revenues				
Other / Miscellaneous	\$0	\$4,005,714	\$0	\$3,883,452
<b>Total Revenue</b>	<b>\$0</b>	<b>\$4,005,714</b>	<b>\$0</b>	<b>\$3,883,452</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 2021: 72009 FRM Worker's Compensation/Safety & Health

<b>Department:</b>	County Management	<b>Program Contact:</b>	Michelle Cross
<b>Program Offer Type:</b>	Innovative/New Program	<b>Program Offer Stage:</b>	As Proposed
<b>Related Programs:</b>	72006		

**Program Characteristics:**

### Executive Summary

This Program Offer adds 2 FTE to the Central Risk Management section to successfully provide an appropriate level of consultation, and policy development and administration to support existing and new efforts due to COVID-19 and new or evolving county-wide programs. These two positions will help provide safety and loss prevention focused strategic and operational leadership to county management and will be needed to support the new county-wide programs that have built-in insurance requirements. These new positions will provide the means to align staff objectives and consultative services in a more equitable manner to address COVID-19 OR-OSHA requirements, teleworking ergonomics, and loss prevention support to new county initiatives such as A Home for Everyone, Preschool for All, and Library Capital Construction Project.

### Program Summary

The pandemic response and ongoing support needed by the Risk Management staff coupled with the county expanding its service base in areas such as A Home for Everyone, Preschool for All, and Library Capital Construction Project, requires additional staff to ensure risk assessment and control is aligned with the work performed by the county and how employees are performing their work. This program adds a safety and health manager and a claims associate to the Risk Management team to lead and support the regulatory compliance and administrative needs that accompany the county's growth and future commitments to the public.

The safety and health manager will lead the county and safety and health staff towards the one employer model emphasized by OR-OSHA. The position will prioritize and direct COVID 19 exposure mitigation efforts required by OR-OSHA, track and manage the OR-OSHA regulatory activity due to COVID 19 and the additional ergonomic needs due to the large percentage of staff teleworking. This position will lead the Safety and Health Leadership Council in the one employer model, ensuring safety, trust, and belonging are values instilled in county-wide safety and health efforts.

The claims associate position will be responsible for new program development and administrative processes required due to newly incurred liabilities and COVID-19 requirements.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output					
Outcome					

### Performance Measures Descriptions

## 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	2021	2021	2022	2022
Personnel	\$0	\$0	\$0	\$282,732
Materials & Supplies	\$0	\$0	\$0	\$14,000
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$296,732</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$296,732</b>	
<b>Program FTE</b>	0.00	0.00	0.00	2.00

Program Revenues				
Other / Miscellaneous	\$0	\$0	\$0	\$236,747
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$236,747</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:

Adding 2.00 FTE to FRM Workers' Compensation/Safety & Health Program Offer 72009



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

**Executive Summary**

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

**Program Summary**

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

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

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Payment Remitted in a Timely Manner	1	1	1	1
Outcome					

**Performance Measures Descriptions**

Under state law marine fuel taxes are allocated to counties based on the number of boat registrations and miles of waterway within the County. These revenues are turned over to METRO under terms of an IGA that transferred Multnomah County parks to METRO. 1 - Yes; 0 - No

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Contractual Services	\$0	\$50,000	\$0	\$50,000
Internal Services	\$0	\$1,265	\$0	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$51,265</b>	<b>\$0</b>	<b>\$50,000</b>
<b>Program Total:</b>	<b>\$51,265</b>		<b>\$50,000</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Taxes	\$0	\$51,265	\$0	\$50,000
<b>Total Revenue</b>	<b>\$0</b>	<b>\$51,265</b>	<b>\$0</b>	<b>\$50,000</b>

## Explanation of Revenues

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

## Significant Program Changes

Last Year this program was: FY 2021: 72010 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 is responsible for maintaining compliance with Federal, State and County laws and regulations and to provide fiscal oversight of contracted programs. The unit performs pre-award risk assessments, site reviews and financial statement analyses on County human service contracts to meet that responsibility. 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 fiscal monitoring for all CBO's that work with the County. Monitoring includes, financial statement analysis including cash flow and revenue reliance for all CBO's, and site and desk reviews for those receiving Federal funding. Site reviews include internal control, compliance and accuracy testing. Fiscal Compliance provides recommendations to align with best practices.

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 55 risk assessments and performed 20 site audits covering \$6.5 million in federal expenditures. The performed oversight helps department programmatic staff with transparency into fiscal assessments by ensuring subrecipients are compliant with grant requirements and are financially stable.

Fiscal Compliance also offers both external and internal support around compliance. Internal support includes, but not limited, to approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits. External support for our CBO's includes, but isn't limited to, review of internal controls for fiscal recommendations, review of indirect rates and costing allocations, and invoice reviews.

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.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Total risk assessments performed on County contracts receiving Federal funds	55	50	70	50
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	91%	85%	90%	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
Program Expenses	2021	2021	2022	2022
Personnel	\$414,401	\$0	\$434,666	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
<b>Total GF/non-GF</b>	<b>\$417,781</b>	<b>\$0</b>	<b>\$438,046</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$417,781</b>		<b>\$438,046</b>	
Program FTE	3.00	0.00	3.00	0.00

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

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2021: 72012 FRM Fiscal Compliance

**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 both countywide and within the Department of County Management. The ERU is responsible for many projects that directly measure employees' experiences and opportunities, including the Countywide Employee Survey (CWES) and analysis of Human Resource Trends like hires, promotions, and separations from the county.

### Program Summary

The Evaluation and Research Unit performs projects that measure human resources trends by demographic, and analyze employees experience of work climate, belonging, job satisfaction, relationships with supervisors and coworkers, communication, the county's equity efforts, and how employee identities impact how they are viewed at work. These are all directly related to employees' Safety, Trust, and Belonging, and other important aspects of the Workforce Equity Strategic Plan.

In FY 2021, the ERU:

- Conducted, analyzed and presented the FY 2019 Countywide Employee Survey in partnership with county employees and an outside consultant, including presentations to the Board of County Commissioners and an all-employee "Town Hall" presentation led by county employees and leaders;
- Assisted the county in plans to maintain pay equity over time and launched the second interaction of a countywide analysis of pay equity in accordance with state law;
- Pivoted during the county's COVID-19 response to support essential efforts in countywide communication, data support for the Emergency Operations Center, and support for the county's Physical Distancing Shelters and Voluntary Isolation Motels.

In FY 2022 the ERU will:

- Work with system data partners to design and implement new dashboards for employee demographic data and HR trends (e.g., hires, promotions, separations), allowing a new level of insight into employee demographics for all employees;
- Partner with the Office of Diversity and Equity to support the evaluation of the Workforce Equity Strategic Plan;
- Complete and support implementation of the county's work to ensure employee pay equity in compliance with state law.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of consults performed and reports, presentations, and/or dashboards issued	151	N/A	150	150
Outcome	Stakeholder engagement to ensure broad input from diverse stakeholders, including listening sessions and me	N/A	N/A	27	27
Output	Response rate to the Countywide Employee Survey	54%	58%	58%	58%
Outcome	Percent of county employees stating that they feel like they belong at the county	N/A	N/A	79%	80%

### Performance Measures Descriptions

Measures 3 and 4 are based on the Countywide Employee Survey, which is issued to all county employees every two years. Stakeholder engagement number represents number of engagements.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$491,764	\$0	\$518,286	\$0
Materials & Supplies	\$21,022	\$0	\$21,022	\$0
Internal Services	\$1,227	\$0	\$887	\$0
<b>Total GF/non-GF</b>	<b>\$514,013</b>	<b>\$0</b>	<b>\$540,195</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$514,013</b>		<b>\$540,195</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

Significant Program Changes

Last Year this program was: FY 2021: 72014 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, enfolding equity and inclusion practices in the budget development process, 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 organizational values and programs authorized by the Board of County Commissioners.

Business Services is responsible for developing the annual DCM budget through collaboration and engagement with department programs, following guidance from the Budget Office, enfolding equity and inclusion practices in the budget development process; is responsible for monitoring, analysis, tracking, and financial reporting, position control, adjustments, amendments and modifications; and monitoring various revenue streams and funds. Business Services monitors departmental spending throughout the budget cycles to maintain spending within approved budget 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 purchasing of goods and services in support of DCM operations, and for County-wide contracts and Intergovernmental Agreements. The contracts team provides consultation, procurement and contract development, negotiation, risk assessment and management, supplier management and ongoing contract administration. The program 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	# of Accounts Receivable Transactions processed	828	1300	728	800
Outcome	% of travel and training events reconciled within 30 days of travel return date	100%	100%	100%	100%
Outcome	Contract Cycle Time - number of days from draft to executed contract	31 days	N/A	14 days	30 days
Outcome	% of Accounts Payable invoices paid in 30 days or less	97%	99%	97%	98%

### Performance Measures Descriptions

Outcome measures demonstrate adequate controls and processes are in place to ensure compliance with county policies and practices. No out of town travel for FY2021 due to COVID-19 travel restrictions; training events have shifted to virtual events resulting in 100% reconciliation rate. Volume of Accounts Receivable transactions fluctuates annually; Contract cycle times is NEW and reflects the # of days from initiating a contract draft in MMP to execution of the contract. The goal is not to exceed 30 days. Plan to begin measure of full timeline from intake of request to execution of contract.

## 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>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$1,164,732	\$0	\$1,203,842	\$0
Contractual Services	\$1,318	\$0	\$1,318	\$0
Materials & Supplies	\$28,597	\$0	\$23,577	\$0
Internal Services	\$125,209	\$0	\$126,940	\$0
<b>Total GF/non-GF</b>	<b>\$1,319,856</b>	<b>\$0</b>	<b>\$1,355,677</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,319,856</b>		<b>\$1,355,677</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

This program is supported by General Fund revenues

## Significant Program Changes

**Last Year this program was:** FY 2021: 72015 DCM Business Services

Business Services Program continues to adapt to remote work due to the pandemic, and has successfully transitioned much of the business processes to virtual methods. Supplies budget reduced for FY 2022.



**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 strategically leads and partners with department HR units to guide consistent, equitable, 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; Employee Benefits and Wellness; the Unemployment Insurance Program and Countywide Employee Recognition Programs.

### 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 successfully provide a variety of services to our community. Central HR Administration focuses on communicating with and seeking feedback from internal stakeholders, 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 align with countywide business goals and values as well as the Workforce Equity Strategic Plan, and oversees the 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of countywide job applications received	20,160	19,500	15,000	15,000
Outcome	Percentage of employees indicating that they are fully engaged in their jobs	87%	87%	85%	85%
Output	Number of employees nominated for annual employee awards	551	400	300	400
Output	Number of employees celebrated for reaching milestone years-of-service anniversaries	673	700	774	700

### Performance Measures Descriptions

Output 1: Measures the number of applicants interested in county employment. Number declined (and may continue) due to employment impacts of COVID-19. 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. Output 3 & 4: 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	2021	2021	2022	2022
Personnel	\$452,224	\$0	\$464,556	\$0
Contractual Services	\$55,806	\$0	\$55,806	\$0
Materials & Supplies	\$54,130	\$0	\$47,130	\$0
Internal Services	\$523,471	\$0	\$546,540	\$0
<b>Total GF/non-GF</b>	<b>\$1,085,631</b>	<b>\$0</b>	<b>\$1,114,032</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,085,631</b>		<b>\$1,114,032</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 2021: 72016 Central HR Administration

The staff members reflected in this program offer have moved to full-time teleworking, with occasional visits to the office site, due to COVID-19. That is expected to continue, possibly into FY22.

**Department:** County Management

**Program Contact:** Chris Lenn

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Proposed

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

### Executive Summary

Central Human Resources (CHR) Services is responsible for providing key programs and services that support employees throughout their lifecycle and leading CHR efforts to advance best practices in workforce equity, recruitment, onboarding, learning and professional development, leadership development, conflict resolution, performance planning and review, and career pathways that furthers Multnomah County's ability to attract, train, and retain a diverse, high performing, and supported workforce. Through collaboration and partnership, CHR Services enables Multnomah County to fulfill and advance countywide recommendations from strategic plans and employee feedback trends.

### Program Summary

Organizational Learning provides a wide range of services including culturally responsive training, leadership development, facilitation services, conflict resolution learning and mediation support, and professional development opportunities for the general workforce. Organizational Learning maintains the County's Core Competencies, the skill sets that help County employees promote our values of safety, trust, and belonging. The Leadership Development Program delivers programs that increase manager accountability, strengthen knowledge of county processes and policies, and build the interpersonal skills that promote a culture of safety, trust, and belonging in the workplace.

Talent Acquisition focuses on recruitment strategies, screening and selection best practices, and workforce pathways that promote the County's mission to build a diverse and talented workforce. The centralized function serves as a subject matter-expert and provides guidance to departmental recruitment resources and facilitates the countywide Employment Committee. The College to County Mentorship Program, a workforce pathways initiative focuses on the development of college students from underrepresented communities by offering paid internship opportunities in County projects across departments and matches participants with a trained mentor.

HR projects and strategic planning efforts design process, administer, and execute countywide strategic HR projects that respond to the highest priority needs identified by internal priorities (ex: Workforce Equity Strategic Plan, HR Audit) and external industry best practices related to the field of Human Resources.

Centralized Performance Planning and Review, coordination of departmental orientation and onboarding efforts, change management support, and career development training also provide services to employees throughout their lifecycle and help to advance overall workforce growth and success.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Participation in an Organizational Learning course or service request	TBD	TBD	TBD	2200
Outcome	% of Performance Reviews completed in the Year End phase	TBD	TBD	TBD	95
Output	Employees trained on effective interview panel and selection skills	TBD	TBD	TBD	200
Output	Number of College to County Mentees placements	TBD	TBD	36	50

### 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.

## 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	2021	2021	2022	2022
Personnel	\$2,245,000	\$0	\$2,376,675	\$0
Contractual Services	\$132,000	\$0	\$132,000	\$0
Materials & Supplies	\$72,600	\$0	\$52,600	\$0
Internal Services	\$105,236	\$0	\$162,166	\$0
<b>Total GF/non-GF</b>	<b>\$2,554,836</b>	<b>\$0</b>	<b>\$2,723,441</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,554,836</b>		<b>\$2,723,441</b>	
<b>Program FTE</b>	13.00	0.00	13.00	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.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72017A Central HR Services

Includes FY21 scaled offers of 72017B and 72017C as ongoing funding. Includes 1.0 FTE from FY21 10017C ODE College to County Program Offer. Classification and Compensation has been separated into its own program offer, 72050, for FY22.

**Department:** County Management      **Program Contact:** Chris Lenn  
**Program Offer Type:** Innovative/New Program      **Program Offer Stage:** As Proposed  
**Related Programs:**  
**Program Characteristics:** One-Time-Only Request

**Executive Summary**

This proposal represents an investment of 25 internship positions towards our commitment to the Workforce Equity Strategic Plan (WESP) performance metric to place 50 College to County internships countywide annually by 2022.

**Program Summary**

The College to County Mentorship Program is a workforce pathways initiative that focuses on the development of college students or recent graduates from underrepresented communities by offering paid three-month internship opportunities in County projects across departments. In addition, the program matches participants with mentors who are trained in culturally responsive mentoring and development. The internship assists the students' understanding of the pathways to employment and leadership in various County careers so they may consider Multnomah County for future employment. Since the program started in 2011, College to County has successfully helped 26 internship participants become regular status County employees.

Centralized funding will provide a foundation for County departments to meet our commitment on an annual basis despite fluctuations in budget constraints and differences in budgets across departments. In a recent evaluation of this program, one of the biggest barriers for departments / managers to participate is budgetary constraint or uncertainty.

Ensuring a portion of the program's annual placement goals are funded centrally would provide a more equitable chance that internship opportunities are made available across all departments by filling the funding gap for those departments that may be constrained by budget.

This program honors and advances the County's commitment to building a diverse workforce, promoting inclusion, and being better positioned to fulfill our mission to serve the residents of Multnomah County.

A request and funding process will be maintained by the College to County Program Coordinator.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of Positions Funded	N/A	N/A	N/A	25
Outcome	Participants report the program improved their personal and professional growth	N/A	N/A	N/A	80%
Outcome	Participants report increased understanding of how to obtain employment at Multnomah County	N/A	N/A	N/A	80%
Outcome	Mentors report participation enhanced their culturally responsive skill sets	N/A	N/A	N/A	80%

**Performance Measures Descriptions**

Measures reflect the mission of the College to County program, including the positive impact on those County employees who serve as mentors.

**Revenue/Expense Detail**

	<b>Adopted General Fund</b>	<b>Adopted Other Funds</b>	<b>Proposed General Fund</b>	<b>Proposed Other Funds</b>
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$0	\$0	\$261,661	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$261,661</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$261,661</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**

**Significant Program Changes**

**Last Year this program was:**

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

### Executive Summary

This position fills a critical need for enhanced internal employee communications due to the impact of the county’s COVID-19 pandemic response on employee experience, adjustments to operations and services, and increased teleworking/remote working. The development of coordinated and consistent communications from central offices furthers transparency, and is also supported by employee feedback for improved communications from leadership through the Countywide Employee Survey.

### Program Summary

The work of the Central Communications Specialist supports Central Human Resources’ mission of “Supporting the people who serve our community,” and has direct impact and involvement in the communication of CHR updates to policies and practices to employees.

The position implements countywide COVID-19 communications strategies on behalf of Central Human Resources by developing content and coordinating countywide strategies that provide employees timely and accessible information on county management policies and resources relevant to employee experiences and expectations.

Central communications work with leadership to create a communications team that includes departmental representation, subject matter experts, and equity stakeholders in order to collect and develop information and messaging for employees. This team works to gather information, draft, and distribute key information and messages to diverse countywide audiences that are trauma-informed, culturally appropriate and responsive, and informed by universal design principles that create accessible communications.

The Central Communications specialist is charged with identifying pathways of communication that meet the needs of employees including regular newsletters, Workday, Multco Commons, messages from central leaders, and building additional mechanisms that create employee engagement such as surveys and feedback tools. By tracking and collecting information on engagement and feedback, Central HR leaders become informed and better able to respond to and deliver communication and resources that meet the needs of employees.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	# of Newsletters distributed	N/A	N/A	N/A	90
Outcome	% open rates of newsletter emails to employees	N/A	N/A	80	90
Output	# of COVID Page Views	N/A	N/A	N/A	6000

### Performance Measures Descriptions

Performance measures demonstrate engagement between communications sent and employee response

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$0	\$0	\$169,701	\$0
Materials & Supplies	\$0	\$0	\$10,000	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$179,701</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$179,701</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

Significant Program Changes

Last Year this program was:



**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 Rule (work rules) that apply to all 100%.

**Program Summary**

Collective Bargaining Agreement (CBA) negotiation and interpretation present the front line of interaction with our employees' Labor Unions. Historically staggered dates for contract renewals have allowed the best opportunity to strategically plan and time proposals for contract changes. Managing negotiations during the COVID-19 pandemic, however, has resulted in many CBA negotiations being settled with one-year extensions, resulting in the accumulation of negotiation obligations FY2022 and beyond.

Forums, such as Employee Relations Committees and the Employee Benefits Advisory Team, along with tools such as negotiated Memoranda, allow the candid communication, clear and accessible decision-making, and collaborative problem solving needed to achieve consistent labor/management practices throughout the County. Additionally, Labor Relations has integrated consideration of Diversity, Equity, and inclusion dynamics into its work negotiating and interpreting/applying labor contracts, and various CBA impacts on employees in historically disadvantaged groups.

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.
- Provides internal expertise for dispute resolution, grievance handling, and cooperative problem solving.
- Maintains and develops personnel rules; ensures consistent application of CBAs, personnel rules, discipline policies, and; administers the County's drug and alcohol testing process.
- Coordinates countywide layoff activities and the merit council appeals 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of labor disputes	147	141	119	136
Outcome	Percentage of labor disputes settled collaboratively.	95%	90%	96%	94%

**Performance Measures Descriptions**

Output and Outcome: Resolving formal and informal labor disputes collaboratively means efficiently addressing concerns without the necessity of arbitration, which can be costly and result in a binding decision not in the County's best interest. Additionally, the County now seeks to include Diversity & Equity considerations, applying equity consideration lenses to determining the County's interpretations in labor disputes, so as to work from more Diversity, Equity, and Inclusion-informed positions.

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$917,927	\$55,092	\$933,104	\$55,943
Contractual Services	\$9,750	\$0	\$9,750	\$0
Materials & Supplies	\$13,100	\$0	\$13,100	\$0
Internal Services	\$29,269	\$1,227	\$32,914	\$1,390
<b>Total GF/non-GF</b>	<b>\$970,046</b>	<b>\$56,319</b>	<b>\$988,868</b>	<b>\$57,333</b>
<b>Program Total:</b>	<b>\$1,026,365</b>		<b>\$1,046,201</b>	
<b>Program FTE</b>	4.60	0.25	4.60	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$57,885	\$0	\$57,333
<b>Total Revenue</b>	<b>\$0</b>	<b>\$57,885</b>	<b>\$0</b>	<b>\$57,333</b>

## Explanation of Revenues

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

## Significant Program Changes

**Last Year this program was:** FY 2021: 72018 Central HR Labor Relations

Due to the COVID-19 Pandemic, some staff in this program were initially released from an office environment into a telework environment; others moved to be near the Emergency Operations Center, but have since been released to telework. Operational changes have included establishing virtual bi-weekly meetings with the county's largest employee union, AFSCME Council 75, regarding various Labor Issues associated with the COVID-19 pandemic. Communication is done primarily via email and chat, including virtual meetings with staff and bargaining units. These changes also included having held virtual bargaining sessions with those bargaining units who had open contracts this fiscal year.

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

**Program Summary**

Unemployment benefits are provided through the State or Oregon Employment Department. The County funds these benefits, as a self-insured employer, with direct payments to the state. Former employees, or employees who have had their hours reduced, submit claims to the State, who determines eligibility and benefit amounts. The State recoups funding for the claims directly from the County quarterly. Claimants file an appeal with the State when they want to contest an eligibility decision, for a hearing with an administrative law judge.

The Unemployment Insurance Program provides the funding to ensure eligible workers secure financial assistance when they are no longer employed by the County, or their hours are reduced. The program responds to the State's Employment Department in a timely manner, provides accurate and timely monitoring and reporting, and participates in all appeal hearings to decrease costs and liability due to ineligible claims. The County doesn't contest eligible claims, but benefits claim decisions can favor the applicant if responses are late, data is inaccurate or an employer fails to respond to a requested clarification.

The impact of COVID-19 has been an increase in the number of claims filed. Fraudulent claims, which were previously non-existent, have risen to 81 since the onset of work-from-home directives in March 2020. This has been due to a nationwide issue with "bad actors" using unemployment claims as a method of identity theft. Ultimately, there should be no financial impact as these claims should be closed, but there has been an increase in county-to-employee contact as we notify each employee or former employee they have possibly been a victim of ID Theft.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of employee claims for unemployment.	381	250	520	475
Outcome	Percentage of unemployment claim appeals found in the county's favor.	80%	50%	50%	50%
Output	Number of unemployment appeals.	10	7	10	8

**Performance Measures Descriptions**

Outputs and Outcomes: The number of claims for FY 2021 is higher than budgeted due to the reasons listed in summary. Appeals are filed when the claimant disagrees with the benefit eligibility decision by the State; claims in the County's favor means a lower expense and lower risk to the County.

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$0	\$39,029	\$0	\$39,415
Contractual Services	\$0	\$150	\$0	\$150
Materials & Supplies	\$0	\$970,921	\$0	\$970,921
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$1,010,100</b>	<b>\$0</b>	<b>\$1,010,486</b>
<b>Program Total:</b>	<b>\$1,010,100</b>		<b>\$1,010,486</b>	
<b>Program FTE</b>	0.00	0.15	0.00	0.15

Program Revenues				
Other / Miscellaneous	\$0	\$1,011,224	\$0	\$1,010,486
<b>Total Revenue</b>	<b>\$0</b>	<b>\$1,011,224</b>	<b>\$0</b>	<b>\$1,010,486</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 FY22 is \$1,010,486.

## Significant Program Changes

Last Year this program was: FY 2021: 72019 Central HR Unemployment

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

**Executive Summary**

The County's Benefit programs provide comprehensive health and financial security options to help over 12,000 employees, retirees and their families to ensure their needs are covered. Health programs focus on prevention and managing chronic conditions. Work is ongoing to promote greater health equity. Our health vendors have been asked to increase access to more diverse providers within their provider panels and some improvements have been made. The Wellness Program promotes and supports holistic workforce well-being across seven dimensions of wellness. It serves employees and families through programming, services, and practices, aligned with Central HR's priorities, that center equity and investment in employee well-being and experience, and workplace culture.

**Program Summary**

By internally administering the County's health and welfare programs, the department can best support our populations' unique business, labor and financial requirements. The team monitors transactions and contractual arrangements carefully to provide sound fiscal management in coordination with our DCM Business Services and Financial partners. The Benefits team administers a complex array of plans while ensuring compliance with labor contracts, federal, state and local laws and mandates. Coverages include a variety of comprehensive health coverage options, a VEBA health reimbursement account, basic and supplemental life insurance, flexible spending accounts for health, dependent/elder care and transit, leave management, and short/long term disability benefits. These programs help provide employees with peace of mind by supplying the resources to protect their financial security and physical and mental health and well-being. Participants include over 12,000 employees, spouses or domestic partners, dependent children and retirees. The team also consults and coordinates with County employees and departments to ensure timely enrollment in benefit plans, accurate payroll deductions, and user-friendly benefit communication/educational materials. Member advocacy is available through Benefits to assist plan participants and facilitate problem resolution. Prospective retirees are counseled to understand their County-provided options during their pre-retirement planning process. 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 recruitment, retention, morale, and productivity. The Employee Wellness Program adapts to serve the most relevant and emerging wellness needs of our employees as identified by population health data, employee feedback, and in response to Countywide equity efforts. Programming and policies focus on a holistic approach to well-being across multiple dimensions of wellness including physical, emotional, intellectual, financial, social, environmental, and a sense of purpose.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Medical plan annual member count.	12,100	12,400	12,400	12,500
Outcome	Participation in county wellness programs.	9,202	11,675	7,008	7,000
Efficiency	County's annual benefits cost change per employee.	-1.5%	3.3%	5.3%	6%

**Performance Measures Descriptions**

Output: Total number of members enrolled in health plan coverage during the plan year. This includes employees, retirees, COBRA participants and dependents from all. Outcome: 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	2021	2021	2022	2022
Personnel	\$0	\$3,072,042	\$0	\$3,156,213
Contractual Services	\$0	\$1,574,773	\$0	\$1,822,330
Materials & Supplies	\$0	\$113,553,710	\$0	\$121,271,289
Internal Services	\$0	\$393,296	\$0	\$373,490
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$118,593,821</b>	<b>\$0</b>	<b>\$126,623,322</b>
<b>Program Total:</b>	<b>\$118,593,821</b>		<b>\$126,623,322</b>	
<b>Program FTE</b>	0.00	13.12	0.00	13.12

Program Revenues				
Other / Miscellaneous	\$0	\$118,872,150	\$0	\$125,423,322
Service Charges	\$0	\$15,000	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$118,887,150</b>	<b>\$0</b>	<b>\$125,423,322</b>

## Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$97,827,704 Actives/\$8,100,000 Retirees), Short and Long Term Disability and Life Insurance (\$3,175,000); benefit administration charge, (\$4,467,273), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$5,650,000), premium payments from retirees and COBRA participants (\$4,650,000), and operational refunds, forfeitures, rebates, performance guarantee penalties from vendors (\$800,000).

## Significant Program Changes

**Last Year this program was:** FY 2021: 72020 Central HR Employee Benefits & Wellness

Benefit operations have converted to a primarily virtual format, with limited staff presence in the office each week for mail and check processing. Wellness numbers decreased because several programs that measure participation have been paused due to COVID-19, including fitness center utilization and fitness class utilization, and employee discount access. Other programming continues in a virtual format.

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

**Executive Summary**

HR Workday Support provides strategic, technical, and operational leadership for the County's Human Capital Management System. 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 employee self-service, HR operational teams and HR Workday support staff. The HR Workday Support team is responsible for developing, maintaining, troubleshooting, and enhancing Workday Human Capital Management (HCM) functionality in collaboration with County functional subject matter experts, ensuring an effective, efficient and innovative ERP system.

**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 audit, 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of resolved department HR and user issues as identified in ServiceNow.	5073	4500	4500	4800
Outcome	Percentage of Workday new release functionality implemented in support of improved HR operations.	N/A	45%	95%	95%
Efficiency	Business processes initiated through employee and manager self service.	N/A	60,000	60,000	60,000
Output	Number of learning support sessions provided to Human Resources support teams.	3	5	5	6

**Performance Measures Descriptions**

Output: Measures resolution of ERP HR & Payroll ServiceNow and Basecamp tickets. Outcome: Increased implementation of Workday release functionality. Efficiency :Effectiveness of change management and organizational adaptation to the new system. Output: Develop ongoing training plan for HR Operational users and establish Employee and Manager Workday training in partnership with Organizational Learning.

## 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	2021	2021	2022	2022
Personnel	\$1,575,922	\$0	\$1,672,890	\$0
Contractual Services	\$14,387	\$0	\$14,387	\$0
Materials & Supplies	\$74,664	\$0	\$56,664	\$0
Internal Services	\$95,419	\$0	\$101,573	\$0
<b>Total GF/non-GF</b>	<b>\$1,760,392</b>	<b>\$0</b>	<b>\$1,845,514</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,760,392</b>		<b>\$1,845,514</b>	
<b>Program FTE</b>	9.00	0.00	9.00	0.00

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

## Explanation of Revenues

Supported by General Fund Revenues

## Significant Program Changes

**Last Year this program was:** FY 2021: 72022A Workday Support - Central Human Resources

In FY 2021 the program was supported by two program offers, 72022A and 72022B. In FY21, 72022B was approved and adopted to be supported with ongoing General Fund Revenue of \$1,026,463. Beginning in FY 2022 program offers will be combined as program is supported by General Fund Revenue. Additionally, 1 FTE in 72007 - FRM Payroll/Retirement Services will be moved to 72022 beginning FY 2022.



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

### Executive Summary

Administration plans, directs, and coordinates operations and activities of the County's Division of Assessment, Recording and Taxation (DART); 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 for 310,000 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 2 billion dollars 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 DART. This includes 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 Department of Revenue Administrative Rules. It also monitors division activities and processes for statutory compliance, and submits required compliance reports to the Oregon Department of Revenue. This program ensures the collection of property taxes in a timely manner that is fair and equitable 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 and internal clients. Every function is filtered through an equity lens to ensure that focus and attention are paid to under-represented staff and community members we serve.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Total Number of Property Tax Accounts Administered	309,900	310,000	310,500	312,000
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	\$4	\$4	\$4

### 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. Per their metric, 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	2021	2021	2022	2022
Personnel	\$613,486	\$0	\$679,465	\$0
Contractual Services	\$9,100	\$0	\$9,100	\$0
Materials & Supplies	\$49,362	\$0	\$49,262	\$0
Internal Services	\$167,625	\$0	\$128,551	\$0
<b>Total GF/non-GF</b>	<b>\$839,573</b>	<b>\$0</b>	<b>\$866,378</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$839,573</b>		<b>\$866,378</b>	
<b>Program FTE</b>	3.40	0.00	3.40	0.00

Program Revenues				
Fees, Permits & Charges	\$65,000	\$0	\$77,500	\$0
Intergovernmental	\$80,013	\$0	\$81,413	\$0
<b>Total Revenue</b>	<b>\$145,013</b>	<b>\$0</b>	<b>\$158,913</b>	<b>\$0</b>

## Explanation of Revenues

DOR's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% of program expenditures. Grant amounts can vary depending upon the CAFFA pool and the allocated percentage to each participating county. Multnomah County's share of CAFFA is estimated at \$3,004,161, with \$81,413 allocated to DART Administration. General Fund Revenue of \$77,500 is from a portion of the document recording fee (5% of the \$10 per document fee) and is for maintenance of county property tax systems. Revenue from recording fees varies annually due to economic factors affecting the number of documents recorded. (Note: The balance of the \$10 recording fee is allocated to the County Clerk (5%) and the County Assessment & Taxation Fund (90%) for distribution to the DOR for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72023 Div of Assessment, Recording & Taxation Administration

**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. The Customer Service professionals assist the community by providing virtual and in person assistance with questions regarding and the acceptance of property tax payments, marriage licenses and domestic partnerships, passport services including passport photos, employee IDs, and administer the Board of Property Tax Appeals. This excellent service is provided through the organization's soft phone system, at the public counter, through mail, by email, and via online chat.

**Program Summary**

The Customer Service unit is responsible for assisting taxpayers in person, over the phone, and through chat and email; the issuance and record keeping of marriage licenses and domestic partnerships which are governed by state law; administering the passport acceptance program that is administered by federal laws and regulations; accepting property tax payments that are guided by state statutes; and administering the Board of Property Tax Appeals program that is guided by state statutes. The Employee Photo unit is responsible for the issuance of county employee photo IDs and processing passport application photos. During FY20, the Customer Service program responded to approximately 110,000 inquiries, including 40,000 walk-in customers. 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. COVID-19 has necessitated the need for the team to telework. The transition to telework went smoothly, but challenges existed at the beginning due to the phone system. This was alleviated by upgrading to a soft phone system that allows all team members to answer customer calls from multiple locations. COVID-19 has provided a host of challenges for the team as they assist community members who are experiencing financial or other difficulties due to the pandemic. An office presence is essential for duties that cannot be accomplished remotely. Since in person service is currently closed, a process had to be created for processing marriage licenses and domestic partnerships in order to accommodate this service. The new process achieves our goal, but additional steps add to the workload and processing time. Work continues to further automate this process in order to serve the community in a more efficient manner going forward. The acceptance and processing of passports and passport photos have ceased since the Multnomah building has been closed to the public. Employee photo ID service continues to function on an appointment basis. The clerk functions of the Board of Property Tax Appeals program have been reimaged to an online format, but a need for in-office processing of certain appeals functions still exists. Teleworking will continue for a percentage of the team who will be responsible for answering incoming calls, chats, and emails. In person services will recommence when it is safe to do so with the understanding that our services may look different going forward, but will continue to focus on providing equitable, excellent service.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of counter transactions	41,576	57,500	13,000	50,000
Outcome	Average number of transactions per cashier	4,495	6,230	1,405	5,405
Output	Number of phone calls, emails, and chats received and answered	74,057	79,000	104,000	70,000
Outcome	Average number of phone calls, emails, and chats per operator	7,406	8,500	11,243	7,567

**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. The FY21 estimate for counter transactions is well under the planned number due to the building being closed for the majority of the fiscal year. The FY22 number for counter transactions presumes that the building will be open to the public for much of the fiscal year.

## 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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$1,098,201	\$0	\$1,218,168	\$0
Contractual Services	\$2,650	\$0	\$2,650	\$0
Materials & Supplies	\$20,875	\$0	\$19,875	\$0
Internal Services	\$368,545	\$0	\$354,684	\$0
<b>Total GF/non-GF</b>	<b>\$1,490,271</b>	<b>\$0</b>	<b>\$1,595,377</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,490,271</b>		<b>\$1,595,377</b>	
<b>Program FTE</b>	11.00	0.00	11.45	0.00

<b>Program Revenues</b>				
Intergovernmental	\$235,937	\$0	\$274,580	\$0
<b>Total Revenue</b>	<b>\$235,937</b>	<b>\$0</b>	<b>\$274,580</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 \$3,004,161, with \$274,580 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 2019: 72024-19 DART Customer Service

An increase of .45 FTE is due to reallocation and realignment of staffing between DART Customer Service Program (72024) and DART County Clerk Functions (72025A).

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

### Program Summary

For FY 2020, 157,576 documents were recorded, 5,889 Marriage Licenses were processed, 167 Domestic Partnership Registrations were issued and 6,549 Passport Applications were accepted. For FY20, 546 BoPTA appeals were processed. 3,880 passport photos were taken. All areas within the County Clerk Functions program provide direct customer service through the organization's soft phone system, at the public counter, through mail, by email, and via online chat. The Recording staff received over 37,000 recordings via mail and assisted 500 customers at the counter. This program also makes available records for customer use. Electronic recording functionality was installed in 2012 and additional service providers were added in subsequent years, improving efficiency and customer service. Currently, more than 74% of recording transactions are completed electronically.

Due to COVID-19, the majority of the team telework and will continue so going forward at a level that ensures all services are provided in a timely and equitable manner. The Digital Research Room is currently closed, but is equipped to open to the public on an appointment only basis with limited capacity once the pandemic situation improves. Work continues with our software vendor to make this functionality available online with the hope of having this functional within FY22. An office presence is essential for duties that cannot be accomplished remotely. Since in person service is currently closed, a process had to be created for processing marriage licenses and domestic partnerships in order to accommodate this service. The new process achieves our goal, but additional steps add to the workload and processing time. Work continues to further automate this process in order to serve the community in a more efficient manner going forward. The acceptance and processing of passports and passport photos have ceased since the Multnomah building has been closed to the public. Employee photo ID service continues to function on an appointment basis. The clerk functions of the Board of Property Tax Appeals program have been reimaged to an online format, but a need for in-office processing of certain appeals functions still exists. Teleworking will continue for a percentage of the team who will be responsible for answering incoming calls, chats, and emails. In person services will recommence when it is safe to do so with the understanding that our services may look different going forward, but will continue to focus on providing equitable, excellent service.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of marriage licenses issued	5,889	7,500	5,000	5,500
Outcome	% of accurately processed licenses	95%	95%	95%	95%
Output	Number of documents recorded	157,576	160,000	160,000	155,000
Outcome	Average number of business days to return original recorded documents	2	2	2	2

### Performance Measures Descriptions

The "% of Accurately Processed Licenses" is a measure to track errors on licenses internally. The "Average Number of Business Days to Return Original Recorded Documents" is a measure of compliance with the statutory requirement that documents be returned within 10 business days.

## Legal / Contractual Obligation

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

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$1,226,497	\$0	\$1,251,638	\$0
Contractual Services	\$61,179	\$0	\$92,339	\$0
Materials & Supplies	\$99,287	\$0	\$98,135	\$0
Internal Services	\$249,429	\$0	\$264,819	\$0
<b>Total GF/non-GF</b>	<b>\$1,636,392</b>	<b>\$0</b>	<b>\$1,706,931</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,636,392</b>		<b>\$1,706,931</b>	
<b>Program FTE</b>	11.90	0.00	11.45	0.00

Program Revenues				
Fees, Permits & Charges	\$4,981,985	\$0	\$5,765,025	\$0
Intergovernmental	\$28,429	\$0	\$20,428	\$0
Other / Miscellaneous	\$195,000	\$0	\$230,000	\$0
<b>Total Revenue</b>	<b>\$5,205,414</b>	<b>\$0</b>	<b>\$6,015,453</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 of \$228,825 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. Passport acceptance fees \$140,000, Passport photo fees \$30,000; Document Recording fees \$5,200,000. Recording copy fees \$230,000. County Clerk Fund Fees pursuant to ORS 205.320(2) \$150,000. Fees for filing a Board of Property Tax (BoPTA) Appeal \$16,200. BoPTA is allocated \$20,428 of the \$3,004,161 County Assessment Function Funding Assistance (CAFFA) Grant.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72025A DART County Clerk Functions

A decrease of .45 FTE is due to reallocation and realignment of staffing between DART Customer Service Program (72024) and DART County Clerk Functions (72025A).

**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 2022 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 2022 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.

Due to COVID-19, the majority of the team telework and will continue so going forward at a level that ensures all services are provided in a timely and equitable manner. The Digital Research Room is currently closed, but is equipped to open to the public on an appointment only basis with limited capacity once the pandemic situation improves. Work continues with our software vendor to make this functionality available online with the hope of having this functional within FY22.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of digital records converted and uploaded to the Digital Research Room (in millions)	.3	1.5	.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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Contractual Services	\$48,410	\$0	\$141,100	\$0
<b>Total GF/non-GF</b>	<b>\$48,410</b>	<b>\$0</b>	<b>\$141,100</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$48,410</b>		<b>\$141,100</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
Beginning Working Capital	\$48,410	\$0	\$141,100	\$0
<b>Total Revenue</b>	<b>\$48,410</b>	<b>\$0</b>	<b>\$141,100</b>	<b>\$0</b>

## Explanation of Revenues

The carryover revenue in this Program, in the amount of \$141,100, 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 2021: 72025B 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 Ownership & Parcel Management Program, within the Division of Assessment, Recording, and Taxation (DART) is responsible for making real property ownership changes, adding sale information to the tax roll, and maintaining property information and property tax roll descriptions. Through 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 provide 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. 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. The Program teams interface with the public through the organization's soft phone system, at the public counter, through mail, and by email. The Ownership team also maintains a Digital Research Room for the public to access records through a database.

COVID-19-related impacts:

Due to COVID-19, the majority of the team telework and will continue so going forward at a level that ensures all services are provided in a timely and equitable manner. The Digital Research Room is currently closed, but is equipped to open to the public on an appointment only basis with limited capacity once the pandemic situation improves. Currently, a limited office presence is needed in order to process mail, fulfill appointment times for the public, and do other duties that cannot be performed out of the office.

The Recording and Ownership unit have had a significant increase in the number of ownership transfers that need to be processed and are due to the low interest rate. This increase has had a significant impact on the workload. Over the next year, the hope is that this number will stabilize.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of ownership changes processed	25,280	30,000	29,000	29,000
Outcome	Average number of days to complete ownership changes	13	5	5	5

### 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 92-93,100,198-199,205,222,306-308,457,477-478. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the 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	2021	2021	2022	2022
Personnel	\$729,481	\$0	\$763,863	\$0
Contractual Services	\$300	\$0	\$300	\$0
Materials & Supplies	\$1,500	\$0	\$1,150	\$0
Internal Services	\$118,917	\$0	\$126,366	\$0
<b>Total GF/non-GF</b>	<b>\$850,198</b>	<b>\$0</b>	<b>\$891,679</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$850,198</b>		<b>\$891,679</b>	
<b>Program FTE</b>	7.20	0.00	7.20	0.00

Program Revenues				
Intergovernmental	\$169,992	\$0	\$172,739	\$0
<b>Total Revenue</b>	<b>\$169,992</b>	<b>\$0</b>	<b>\$172,739</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 \$3,004,161. Allocated \$172,739 to DART Ownership & Parcel Management program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72026 DART 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 billing, 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's goal is to ensure the timely, equitable, and accurate billing, collection, accounting, and distribution of property tax revenues in accordance with Oregon Revised Statutes. The Tax Revenue Management Program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program sends property tax statements; collects current and delinquent real and personal property taxes and 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 issued and almost 400,000 payment and accounting transactions are processed annually, resulting in the distribution of roughly \$2billion. Most directly this program works with the property owners of Multnomah County. Indirectly, this program serves the work of property tax collection and distribution. Property taxes account for more than 60% of the County's General Fund revenues. The program has recently taken steps to better serve non-English speaking property owners by translating the Property Tax Guide into multiple languages. We also have translation services for in-person and phone interactions. We have taken additional steps to make our information and communication more accessible through the use of plain language, reducing the use of jargon and legal terms. While we have considerable constraints based on Oregon Revised Statutes, we utilize client feedback and unmet needs to inform changes to our processes, communication, and interfaces. We have taken many steps to implement changes based on this feedback. One example of this is the utilization of taxpayer feedback as part of the procurement, design, and implementation of our new payment processing system.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Property Tax Statements Issued/Mailed	334,091	340,000	350,000	350,000
Outcome	Percentage of Current Year Property Taxes Collected	98.47%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	164.9	155.0	270.0	255.0

**Performance Measures Descriptions**

Due to the pandemic and concerns about the postal system, as well as our new online payment system and our marketing efforts, we saw a dramatic increase in the number of taxpayers paying online. While we will continue our outreach efforts to increase the number of taxpayers paying online, but we expect there may be some retraction in this number in FY22.

## 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	2021	2021	2022	2022
Personnel	\$1,507,013	\$0	\$1,598,052	\$0
Contractual Services	\$191,790	\$0	\$186,595	\$0
Materials & Supplies	\$26,189	\$0	\$28,660	\$0
Internal Services	\$479,605	\$0	\$474,238	\$0
<b>Total GF/non-GF</b>	<b>\$2,204,597</b>	<b>\$0</b>	<b>\$2,287,545</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,204,597</b>		<b>\$2,287,545</b>	
<b>Program FTE</b>	13.40	0.00	13.40	0.00

Program Revenues				
Fees, Permits & Charges	\$393,000	\$0	\$460,000	\$0
Intergovernmental	\$316,243	\$0	\$321,145	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
<b>Total Revenue</b>	<b>\$714,743</b>	<b>\$0</b>	<b>\$786,645</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 \$3,004,161, with \$321,145 allocated to DART Tax Revenue Management Program. Program revenues of \$465,500 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. The remaining Program support is provided by County General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72027 DART Tax Revenue Management

**Department:** County Management  
**Program Offer Type:** Existing Operating Program

**Program Contact:** Larry Steele  
**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; designs, develops, and deploys GIS applications, tools, and resources; and provides direct customer service to internal and external business partners and the public.

### 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 designs, develops, and deploys GIS applications, tools, and resources for DART teams access to geospatial data representations to increase work efficiency and accuracy. This program also contributes GIS 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 internal and external business partners, including property owners, taxpayers, and the community.

Using the equity lens, we have adjusted the way we offer services to benefit the community we serve in addition to our staff. As a result of COVID, we have transitioned to more flexible, technological, customer focused solutions that provide for safe, effective remote contact. This is providing the same, if not better, customer service while balancing the work-life balance and safety of staff and the community.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of New Tax Roll Accounts Created	1001	1225	950	1045
Outcome	Number of GIS Mapping Edits per FTE	5671	6615	5125	5625
Output	Number of GIS Mapping Edits	22685	26500	20500	22550

### 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	2021	2021	2022	2022
Personnel	\$655,431	\$0	\$688,945	\$0
Contractual Services	\$300	\$0	\$300	\$0
Materials & Supplies	\$14,920	\$0	\$12,524	\$0
Internal Services	\$100,921	\$0	\$119,734	\$0
<b>Total GF/non-GF</b>	<b>\$771,572</b>	<b>\$0</b>	<b>\$821,503</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$771,572</b>		<b>\$821,503</b>	
<b>Program FTE</b>	5.25	0.00	5.25	0.00

Program Revenues				
Intergovernmental	\$124,977	\$0	\$126,574	\$0
<b>Total Revenue</b>	<b>\$124,977</b>	<b>\$0</b>	<b>\$126,574</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 \$3,004,161, with \$125,574 allocated to DART GIS Cartography Program. \$1,000 in revenue pursuant to IGA with the 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 2021: 72028 DART GIS/Cartography

With the County's COVID-19 response, teleworking has dramatically increased the time necessary to update and maintain the statutorily required tax maps. With the variability with home internet service providers, VPN server connections, and overall regional demand upon critical infrastructures, we have adjusted team and individual priorities and goals to continue to thrive and be successful in the upcoming year.

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

**Program Summary**

The Assessment Performance Analysis (APA) Unit links to DART appraisal and other programs and their contributions. Appraisal Data Analysts analyze sales, trends and other market data used to monitor, maintain and report valuation performance regarding Residential, Business Personal Property, Commercial, Multi-Family, and Industrial Appraisal Models. The APA Unit adjusts Real Market Values of all property in the County and publishes the annual Sales Ratio Study that evaluates and reports on the effectiveness of appraisal programs to the Oregon Department of Revenue. The program assists in answering public and media questions about property values, contributing to the public's perception of fairness in assessing and collecting property taxes. The Orion CAMA system also requires an increased responsibility of reporting and data extraction/analysis. This is performed by the Development Analyst position which follows the standard software development lifecycle. (Any additional details needed here or is this additional detail unnecessary?)

Using the equity lens, we have adjusted the way we offer services to benefit the community we serve in addition to our staff. As a result of COVID, we have transitioned to more flexible, technological, customer focused solutions that provide for safe, effective remote contact. This is providing the same, if not better, customer service while balancing the work-life balance and safety of staff and the community.

<b>Performance Measures</b>					
<b>Measure Type</b>	<b>Primary Measure</b>	<b>FY20 Actual</b>	<b>FY21 Budgeted</b>	<b>FY21 Estimate</b>	<b>FY22 Offer</b>
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	19	52	52
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	100%	95%	95%	95%

**Performance Measures Descriptions**

The output measure called "Number of Projects" refers to the many specific annual studies and reports completed by the team, including the largest: Performance Measure #2 - outcome - Ratio Study.

## 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	2021	2021	2022	2022
Personnel	\$487,300	\$0	\$515,846	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$15,679	\$0	\$15,739	\$0
Internal Services	\$46,115	\$0	\$48,529	\$0
<b>Total GF/non-GF</b>	<b>\$549,694</b>	<b>\$0</b>	<b>\$580,714</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$549,694</b>		<b>\$580,714</b>	
<b>Program FTE</b>	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$76,789	\$0	\$77,808	\$0
<b>Total Revenue</b>	<b>\$76,789</b>	<b>\$0</b>	<b>\$77,808</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 \$3,004,161, with \$77,808 allocated to DART Assessment Performance Management Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72029 DART Assessment Performance Analysis



**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 6,500 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. In previous years, approximately 500 field inspections were performed annually as part of SPG's compliance activities. Due to COVID-19, in 2020 no field inspections were completed in order to ensure the safety of our community and team. We have transitioned to more flexible, technological, customer focused solutions that provide for safe, effective remote contact.

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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Exempt Accounts Reviewed and Processed for the Current Tax Roll	6822	7000	7500	7000
Outcome	Total Exempt Accounts Monitored	33640	34500	33000	33500
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	2614	2000	2500	2000

### Performance Measures Descriptions

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

## Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. Current DART staffing is minimally adequate to perform statutory functions.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$883,446	\$0	\$922,938	\$0
Contractual Services	\$1,800	\$0	\$1,800	\$0
Materials & Supplies	\$13,213	\$0	\$11,147	\$0
Internal Services	\$120,337	\$0	\$115,525	\$0
<b>Total GF/non-GF</b>	<b>\$1,018,796</b>	<b>\$0</b>	<b>\$1,051,410</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,018,796</b>		<b>\$1,051,410</b>	
<b>Program FTE</b>	7.25	0.00	7.25	0.00

Program Revenues				
Intergovernmental	\$171,163	\$0	\$173,941	\$0
<b>Total Revenue</b>	<b>\$171,163</b>	<b>\$0</b>	<b>\$173,941</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 \$3,004,161, with \$173,941 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 2021: 72030 DART Property Assessment Special Programs



**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 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**

The Personal Property Assessment Program’s goal is to ensure proper filing amongst all businesses within the county, to create assessment records for new taxable business Personal Property accounts, and to maintain the Real Market Value and Maximum Assessed Value of all taxable business Personal Property accounts. Oregon Revised Statutes require annual filings of the Confidential Personal Property Return form from businesses in the county for property tax purposes. The Personal Property Assessment Program reviews those returns (approximately 22,000 businesses annually) for accuracy & completeness and applies appropriate depreciation factors to each business asset on each return. Technicians in this program also conduct research and discovery of businesses and assets omitted from the assessment roll. Appraisals are performed to defend values under appeal. Technicians in this program also conduct account maintenance including ownership information, address information, and more. This program also conducts significant outreach, communication, and education efforts to help taxpayers understand their obligations and to assure the assessment records are accurate.

Under the Measure 50 tax limitation measure, there is no assumption of a 3% increase in personal property taxable value; instead, each business is required to annually report existing taxable property. Failure to monitor this process will result in the 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.

Most directly this program works with the business representatives of Multnomah County. Indirectly, this program serves the work of property tax assessment. Property taxes account for more than 60% of the County’s General Fund revenues. The program has recently taken steps to better serve non-English speaking business representatives, by translating informational documents into multiple languages.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of Accounts Processed, Coded and Valued	15,256	16,000	15,250	15,000
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,669	\$2,600	\$2,600	\$2,550
Efficiency	Percentage of Accounts Filing Electronically	16.4%	10%	16.4%	17%

**Performance Measures Descriptions**

Due to the unknown impacts of COVID-19 on the business community, we are assuming that some measures may be impacted.

## 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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Personnel	\$899,073	\$0	\$924,521	\$0
Contractual Services	\$12,115	\$0	\$12,115	\$0
Materials & Supplies	\$4,299	\$0	\$4,296	\$0
Internal Services	\$243,992	\$0	\$224,970	\$0
<b>Total GF/non-GF</b>	<b>\$1,159,479</b>	<b>\$0</b>	<b>\$1,165,902</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,159,479</b>		<b>\$1,165,902</b>	
<b>Program FTE</b>	7.00	0.00	7.00	0.00

<b>Program Revenues</b>				
Intergovernmental	\$165,009	\$0	\$167,933	\$0
<b>Total Revenue</b>	<b>\$165,009</b>	<b>\$0</b>	<b>\$167,933</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 \$3,004,161, with \$167,933 allocated to DART Personal Property Assessment Program. The remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72031 DART Personal Property Assessment

**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 Industrial/Commercial/Multi-family (INCOM) 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 22,721 commercial, warehouse and multifamily accounts; 856 County and State appraised manufacturing accounts; and 452 billboards. Manufacturers are required to file industrial property returns annually. This requires the annual audit and review of approximately 57,652 machinery, equipment and personal property assets as well as 444 bulk-petroleum storage tanks.

Maintaining accurate Real Market Values on all property directly affects taxing districts within the County. The program ensures that all Industrial, Commercial and Multi-family properties 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.

Using the equity lens we have adapted the way we provide access to our services for the benefit of the community members we serve and for staff. This is especially true during COVID. As a result we have modified our operations by offering more flexible solutions such as telephone consultations, virtual property inspections and digital photograph exchanges. We have also adapted our business practices to meet the needs of our staff members by providing accommodation and maximum flexibility to meet their individual work-life balance needs.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	NUMBER OF INDUSTRIAL ASSETS VALUED;	59,157	50,000	55,000	55,000
Outcome	NEW TAXABLE REAL MARKET VALUE EXCEPTION (in millions of dollars)NEW EXCEPTION RMV VALUE IN MI	\$3,578	\$2,500	\$2,500	\$2,500
Efficiency	% OF ACCOUNTS ON AUTOMATED RECALCULATION: (Accounts Pointed To A Valuation Mc	21%	20%	20%	22%
Outcome	% MARKET GROUPINGS WITH COD (Coefficient Of Dispersion) COMPLIANCE: (Industrial/Commercial Neig	100%	92%	92%	92%

### Performance Measures Descriptions

Performance is measured by the new value added to the roll, processing of real property returns, and annual audits of machinery, equipment and personal property assets. Additional performance efficiency is achieved by converting valuation methodologies to income models, and other automated calculation methods. These properties represent high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdiction with interest.

## 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.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$3,064,231	\$0	\$3,175,933	\$0
Contractual Services	\$2,525	\$0	\$2,525	\$0
Materials & Supplies	\$126,250	\$0	\$119,298	\$0
Internal Services	\$338,438	\$0	\$364,792	\$0
<b>Total GF/non-GF</b>	<b>\$3,531,444</b>	<b>\$0</b>	<b>\$3,662,548</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$3,531,444</b>		<b>\$3,662,548</b>	
<b>Program FTE</b>	22.50	0.00	22.50	0.00

Program Revenues				
Intergovernmental	\$531,077	\$0	\$539,547	\$0
<b>Total Revenue</b>	<b>\$531,077</b>	<b>\$0</b>	<b>\$539,547</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 \$3,004,161, with \$539,547 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 2021: 72033 DART Commercial & Industrial Property Appraisal

COVID has impacted our business process significantly with all valuation staff members working remotely. In accordance with public health guidelines and out of an abundance of caution, we have limited in person contact with taxpayers to exterior site visits only, and have modified our customer service model to provide virtual solutions for their questions. COVID has also hampered our ability to identify interior remodeling work and has made defending appealed values more challenging.

**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 259,707 Real and Personal Property accounts including: Single and 2-4 family, Condominiums, Manufactured, Floating, Farm Forest, and small General Commercial Use properties. A total of 36,306 permits were generated for FY2020 requiring review and processing, largely issued by local jurisdictions.

Maintaining accurate Real Market Values on all property directly affects taxing districts within the County. This 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.

Using the equity lens we have adapted the way we provided services for the benefit of the community members we serve and for staff. This is especially true during COVID. As a result we have adapted our operations to meet the needs of the community by offering more flexible solutions such as telephone consultations, virtual inspections and digital photograph exchanges. We have also adapted our business practices to meet the needs of our staff members by providing accommodation and maximum flexibility to meet their individual work-life balance needs.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Accounts Appraised	25,394	18,000	18,000	18,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$862	\$800	\$800	\$800
Outcome	% Neighborhood with COD Compliance	100%	98%	100%	100%

### Performance Measures Descriptions

Estimated reduction in Accounts Appraised is a byproduct of COVID and the inability to conduct property inspections. 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.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$4,742,358	\$0	\$4,902,657	\$0
Contractual Services	\$4,600	\$0	\$4,600	\$0
Materials & Supplies	\$128,780	\$0	\$117,064	\$0
Internal Services	\$585,176	\$0	\$605,965	\$0
<b>Total GF/non-GF</b>	<b>\$5,460,914</b>	<b>\$0</b>	<b>\$5,630,286</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$5,460,914</b>		<b>\$5,630,286</b>	
<b>Program FTE</b>	37.50	0.00	37.50	0.00

Program Revenues				
Intergovernmental	\$884,836	\$0	\$899,145	\$0
<b>Total Revenue</b>	<b>\$884,836</b>	<b>\$0</b>	<b>\$899,145</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 \$3,004,161. Allocated \$889,145 to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72034 DART Residential Property Appraisal

COVID has impacted our business process significantly with all valuation staff members working remotely. In accordance with public health guidelines and out of an abundance of caution, we have limited in person contact with taxpayers to exterior site visits only, and have modified our customer service model to provide virtual solutions for their questions. COVID has also hampered our ability to identify interior remodeling work and has made defending appealed values more challenging.



**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 designs, develops, and deploys technology solutions for the entire Division. App Support is also responsible for managing DART's application software and hardware through configuration, support and collaboration with external IT vendors and internal business partners. Furthermore, App Support performs the functions necessary to produce the certified annual tax roll, which includes calculating tax rates, 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 (App Support) Program designs, develops, and deploys technology solutions, through collaboration with IT business partners that create efficiencies, standardizations, improve data integrity, and generate sustainability across the entire division. App Support performs the functions of extending and certifying 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 IT business partners; including consulting on contract formulation, implementation, support, and project management. The Program answers user questions, resolves problems, and provides expert recommendations on the effective use of the Division's business application systems.

Using the equity lens, we have adjusted the way we offer services to benefit the community we serve in addition to our staff. As a result of COVID, we have transitioned to more flexible, technological, customer focused solutions that provide for safe, effective remote contact. This is providing the same, if not better, customer service while balancing the work-life balance and safety of staff and the community.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of requests and support activities	3500	3600	3500	3500
Outcome	% of Requests Associated with Program Revenue	4%	4%	4%	4%
Output	Tax Statements Generated En Masse	333,374	335,000	350,000	350,000

### 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	2021	2021	2022	2022
Personnel	\$913,600	\$0	\$936,022	\$0
Contractual Services	\$9,500	\$0	\$9,500	\$0
Materials & Supplies	\$411,633	\$0	\$424,263	\$0
Internal Services	\$301,468	\$0	\$354,851	\$0
<b>Total GF/non-GF</b>	<b>\$1,636,201</b>	<b>\$0</b>	<b>\$1,724,636</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,636,201</b>		<b>\$1,724,636</b>	
<b>Program FTE</b>	6.25	0.00	6.25	0.00

Program Revenues				
Intergovernmental	\$147,424	\$0	\$149,908	\$0
Other / Miscellaneous	\$40,000	\$0	\$40,000	\$0
<b>Total Revenue</b>	<b>\$187,424</b>	<b>\$0</b>	<b>\$189,908</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 \$3,004,161 with \$149,908 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 2021: 72037 DART Applications Support

There will be an implementation of an E-File product that will have an impact on the budget.

**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 project management, maintenance supervision, portfolio strategy, and final disposition of the County's tax foreclosed property portfolio. The Program's highest priority is foreclosure avoidance prior to County ownership and occupant support throughout the process. Vulnerable populations and historically disadvantaged groups, especially during the challenges of Covid-19, are supported with appropriate resources using best practices. Less than 5% of the current portfolio (~210) properties have improvements or structures. Property dispositions are through public and private sales, government transfers and donations to non-profits.

**Program Summary**

The County comes into ownership of real property generally once a year (September/October) through the foreclosure of delinquent property tax liens. The tax foreclosed properties are deeded by the Tax Collector to the County as the responsibility of the Tax Title Program and are managed and disposed of pursuant to Multnomah County Code, Chapter 7 as part of the larger portfolio project management. Shortly after the properties are deeded to the County they may become available for repurchase by qualified former owners of record. In FY 2021, special consideration was given for repurchase by former owners due to the health, safety, housing, and economic conditions brought about by the COVID-19 pandemic. The same consideration will continue into FY 2022. 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 assesses 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Properties remaining in Tax Title Inventory	218	205	208	205
Outcome	Properties placed back on the tax roll & into community use	5	20	24	10
Outcome	Revenue credited to General Fund, Sub-Fund	\$0	\$100,000	\$550,000	\$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	2021	2021	2022	2022
Personnel	\$221,529	\$0	\$230,111	\$0
Contractual Services	\$257,400	\$0	\$399,400	\$0
Materials & Supplies	\$14,665	\$0	\$13,078	\$0
Internal Services	\$114,350	\$0	\$107,411	\$0
<b>Total GF/non-GF</b>	<b>\$607,944</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$607,944</b>		<b>\$750,000</b>	
<b>Program FTE</b>	1.60	0.00	1.60	0.00

Program Revenues				
Fees, Permits & Charges	\$100	\$0	\$0	\$0
Taxes	\$9,300	\$0	\$0	\$0
Other / Miscellaneous	\$598,108	\$0	\$750,000	\$0
Interest	\$1,600	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$609,108</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>

## Explanation of Revenues

The Program is financially self sustaining. Sales of Tax Foreclosed Properties (public sales, auctions, repurchases, and private sales) are estimated at approximately \$750,000 for FY 2022. 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. The FY 2022 revenue estimate reflects the likelihood of continued success in the program's foreclosure avoidance efforts and Covid-19 considerations. 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 2021: 72038 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	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of workers served in BOLI Pre-Apprenticeship Programs	NA	15	0	15
Outcome	Number of workers able to maintain employment due receiving direct support and retention services.	NA	30	14	25
Output	Number of COBID Certified firms receiving technical assistance, mentoring, and training.	N/A	30	14	25

**Performance Measures Descriptions**

Due to COVID, pre-apprenticeship programs were largely shut down. We expect these to reopen in FY22. WE believe that direct support for both workers and COBID certified firms was depressed due to COVID.

## 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
<b>Program Expenses</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Contractual Services	\$110,000	\$0	\$137,450	\$0
<b>Total GF/non-GF</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$137,450</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$110,000</b>		<b>\$137,450</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
Other / Miscellaneous	\$110,000	\$0	\$65,000	\$0
Beginning Working Capital	\$0	\$0	\$72,450	\$0
<b>Total Revenue</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$137,450</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 2021: 72044 FRM Construction Diversity and Equity

Spending of CDEF funding has not been as aggressive as we had hoped due to COVID. Specifically, the pre apprentice training programs have had a difficult time conducting classes, and COBID certified business assistance applications have lagged.

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

### Executive Summary

Workday is 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; maintains, troubleshoots, and enhances Workday finance functionality; and provides learning support to finance staff to help the County use our 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 finance data model. 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, Finance Data Model, Financial Accounting, Grants Management, Inventory, Procurement, Projects, Project Assets, and Supplier Accounts (Accounts Payable).

The ERP Finance Support team performs the following key functions:

- (1) Analyze, design, build, test, and configure all changes made to the existing system, including features from mandatory, twice-yearly Workday system updates.
- (2) Maintain ERP's foundational finance data model.
- (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 create transparency and stakeholder involvement in decision making about which configuration projects will best meet the County's business needs.
- (6) Provide learning support to County finance users that creates a culture where people feel safe asking questions and trust they will receive quick and accurate assistance.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of customer tickets processed	1,278	1,600	1,200	1,200
Outcome	Percentage of features in mandatory, twice-yearly Workday updates analyzed and successfully configured	> 95%	> 95%	> 95%	> 95%
Output	Number of learning support sessions provided	18	35	39	35
Outcome	Percentage of finance user survey respondents satisfied with support provided	N/A	N/A	N/A	> 90%

### Performance Measures Descriptions

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$792,883	\$0	\$830,199	\$0
Contractual Services	\$50,000	\$0	\$25,000	\$0
Materials & Supplies	\$39,713	\$0	\$39,713	\$0
Internal Services	\$58,550	\$0	\$70,609	\$0
<b>Total GF/non-GF</b>	<b>\$941,146</b>	<b>\$0</b>	<b>\$965,521</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$941,146</b>		<b>\$965,521</b>	
<b>Program FTE</b>	4.00	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 2021: 72046A FRM Workday Support - Finance

Reduced professional services by \$25,000 in FY22. The need for system consulting was reduced as the new ERP system has been fully stabilized.



**Department:** County Management                      **Program Contact:** Brian Smith  
**Program Offer Type:** Existing Operating Program                      **Program Offer Stage:** As Proposed  
**Related Programs:** 72005  
**Program Characteristics:**

**Executive Summary**

This program offer will fund a Labor Compliance Program to provide education and support for workers and construction contractors on wage theft prevention and will support a volunteer program to interview workers on the jobsite to help ensure they are paid a fair wage. The program offer also includes data infrastructure to assist the County with compliance monitoring.

**Program Summary**

Wage theft exists when a worker is not paid or is underpaid for their work. Wage theft harms workers by driving down wages and harms honest contractors by making them less competitive. Wage theft is particularly prevalent in the construction industry. According to the Oregon Center for Public Policy, “Between 2015 and 2016, the most recent period of data we analyzed, the construction industry had the second highest number of wage claims as a share of its workforce.” Some wage theft is unintentional (for example, a calculation error) and easily correctable when identified. Other wage theft is intentional and often harms workers who may not report it for fear of losing their jobs. The County Labor Compliance Program supports workers and contractors to ensure workers are getting paid correctly. In addition, the program supports construction project delivery by assembling and analyzing data to ensure contractors are delivering on the workforce equity objectives for the County’s capital projects.

This Labor Compliance Program 1) provides technical assistance and support to ensure that contractors and subcontractors properly classify workers and are in compliance with BOLI labor laws which include Apprenticeship rules and Prevailing Wage laws; 2) ensures that workers on County projects understand their rights related to wage laws, 3) trains and oversees authorized community volunteers to support the County’s verification of certified payroll by interviewing workers at worksites regarding wages, benefits, and hours, and 4) manages and maintains software to enable robust monitoring and reporting on wages and benefits paid on County construction projects.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Number of volunteers certified by County	20	20	20	20
Outcome	Percent of County construction projects visited by certified volunteers	7%	90%	10%	75%

**Performance Measures Descriptions**

Since the program implementation in 2019 the program has maintained a steady group of 20 trained site volunteers. However, due to the pandemic shutdown in March 2020, visits by volunteers to County construction sites were suspended. County Risk Management estimates the program could restart volunteer operations as early as May 2021.

## 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	2021	2021	2022	2022
Personnel	\$118,056	\$0	\$124,726	\$0
Materials & Supplies	\$45,723	\$0	\$45,723	\$0
<b>Total GF/non-GF</b>	<b>\$163,779</b>	<b>\$0</b>	<b>\$170,449</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$163,779</b>		<b>\$170,449</b>	
Program FTE	1.00	0.00	1.00	0.00

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

## Explanation of Revenues

This program is funded through General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2021: 72005C FRM Labor Compliance

**Department:** County Management      **Program Contact:** Brian Smith  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Proposed  
**Related Programs:** 10018  
**Program Characteristics:**

### Executive Summary

Clean Air Construction standards are a key strategy for reducing diesel emissions in Multnomah County. Thanks to Multnomah County's leadership the City of Portland, Port of Portland, Washington County, and Metro have all adopted the standard. The purpose of this effort is to use public purchasing to create a strong market signal for clean diesel engines and ultimately reduce MultCo resident's exposure to deadly Diesel PM pollution, the primary source of which is construction equipment.

### Program Summary

In September 2018 the Multnomah County Board of Commissioners committed to establishing a Clean Air Construction Procurement Standard. The City of Portland City Council took parallel action on the same day. The Standard requires equipment used on City and County construction projects to dramatically reduce emissions from older diesel engines. The primary pollutants of concern from diesel engines are diesel particulate matter and nitrous oxides.

The Chair approved final procurement policies in May 2019. The policy applies to non-road diesel equipment with equal to or greater than 25 horsepower, and on-road dump and cement trucks, on construction contracts valued at \$500,000 or more. It includes a phase-in period to allow contractors the time and flexibility to plan for the new standard. COBID firms are required to comply with the standards but have more flexibility. So far Washington County, Metro and the Port of Portland have followed the County's and City's lead and adopted these standards.

The program, to help accommodate contractors especially COBID contractors, has a relatively complex implementation timeline. The complex timeline and difficulty of identifying compliant equipment in the field necessitate a strong administrative architecture for the program. Fortunately, the partnership with other jurisdictions and the identical program elements make it possible to share administrative burdens and costs with participating governments. The City of Portland has taken the lead in establishing the administrative infrastructure and allocated over \$400,000 in FY 2020 for startup costs. The annual cost of the administrative program is budgeted at \$304,000 annually, and Multnomah County's share of the program would cost \$53,000 annually, or 17% of the total. The County's costs may decrease as other jurisdictions join the effort, including the Port of Portland and Trimet, and the fixed costs are spread across additional partners. Refer to Administrative Procedure PUR-10 for a complete description of program requirements.

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Track the number of contractors with registered equipment	N/A	20	0	20
Outcome	Reduction in PM from construction projects	N/A	10%	0	10%
Output	Number of pieces of equipment registered	N/A	100	0	100

### Performance Measures Descriptions

The program implementation was delayed by one year because of the economic impacts of the COVID-19 crisis. The first round of diesel engine-restrictions are now set to take effect on January 1, 2022. In addition the registration software that will be used to implement and track the program has been procured by the City of Portland, but not yet implemented.

## Legal / Contractual Obligation

Multnomah County entered 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>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>
Contractual Services	\$53,000	\$0	\$52,000	\$0
<b>Total GF/non-GF</b>	<b>\$53,000</b>	<b>\$0</b>	<b>\$52,000</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$53,000</b>		<b>\$52,000</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

Program is supported by General Fund

## Significant Program Changes

**Last Year this program was:** FY 2021: 72005D FRM Clean Air Construction Standards

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:** Anna Plumb

**Program Offer Type:** Support

**Program Offer Stage:** As Proposed

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

### Executive Summary

The DCM/NOND Human Resources (HR) Team provides the full range of Human Resources (HR) services for the approximately 550 employees of the Department of County Management (DCM) and all non-departmental agencies, including elected officials, the Office of Diversity and Equity, and Joint Office of Homeless Services. The DCM/NOND HR team supports all employees through the full employee lifecycle, with a focus on workforce equity and ensuring employees experience Safety, Trust, and Belonging in keeping with County values.

### Program Summary

The DCM/NOND Human Resources (HR) Team provides the full range of Human Resources (HR) services for the approximately 450 employees of the Department of County Management (DCM) and all non-departmental agencies, including elected officials and the Joint Office of Homeless Services (NOND). The DCM/NOND HR team supports all 550 employees through the full employee lifecycle, with a focus on workforce equity and ensuring employees experience safety, trust, and belonging at work.

The HR team combines strategic planning with professional HR advice and support, serving as a strategic business partner and resource for managers and employees. Areas of support include development and implementation of staffing plans, including creating position descriptions; recruitment and retention; onboarding new employees; performance management for both represented and exempt employees; advice and coaching for employees and managers; HR information systems data entry, complex records management and compliance; timekeeping and e-timesheet training; and review and compliance and interpretation of Collective Bargaining Agreements and County Personnel Rules.

All aspects of Human Resources are directly linked to workforce equity and to employee's experiences of safety, trust, and belonging. The DCM/NOND HR team focuses on equitable and inclusive practices and policies for all elements of our work. Many of the goals in the Workforce Equity Strategic Plan (WESP) are directly tied to Human Resources actions or programs, and our team's support and work will be fundamental to meeting the organization's commitments under the WESP during FY 2022.

In FY 2022 the DCM/NOND HR Team will

- Provide focused supported to the county's non-departmental agencies and Department of County Management
- Support the departments' meeting of all WESP milestones
- Support the HR needs of Joint Office of Homeless Services' program expansion under the recent supportive housing bond

### Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Percent of recruitments that are successful*	N/A	N/A	90%	90%
Outcome	Number of employees provided full range of HR Services	N/A	N/A	548.75	500
Outcome	Percent of DCM and NOND employees saying they would recommend working at the county to a friend.	N/A	N/A	89	90

### Performance Measures Descriptions

A successful recruitment is a recruitment that ends in a hire. Measure 3 is based on the Countywide Employee Survey, which is issued to all county employees every two years. We anticipate a drop in employees in FY 2022 if county-operated shelters are closed due to end of the COVID-19 pandemic.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$0	\$0	\$936,226	\$0
Contractual Services	\$0	\$0	\$5,167	\$0
Materials & Supplies	\$0	\$0	\$18,695	\$0
Internal Services	\$0	\$0	\$84,542	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,044,630</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$1,044,630</b>	
<b>Program FTE</b>	0.00	0.00	6.00	0.00

Program Revenues				
<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 2021: 78103 Administrative Hub Human Resources

Last year this program was: 78103 - Department of County Assets Administrative Hub Human Resources. In FY 2021 the Department of County Assets Human Resources Hub was restructured, including the creation of the DCM/NOND HR Team reflected in this program offer. The DCM/NOND HR team was created to provide more focused support to areas of growing need within Non-D and DCM in response to the growing diversity and complexity of Non-Departmental offices, including enhanced services and more strategic alignment with the Departments and County-wide initiatives.

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

**Executive Summary**

Central HR Classification & Compensation (Class Comp) provides pay and classification structures necessary for the County to offer competitive pay and appealing career paths. Class Comp provides the pay and job profile 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 data in support of all unions and management job profiles for the most accurate indicator of prevailing wages and salaries for comparable jobs.

**Program Summary**

Class Comp aligns practices with County organizational values of safety, trust, and belonging by acting as a neutral function, following procedures established by county code, personnel rules, and collective bargaining agreements to review requests from a centralized perspective. Giving employees the opportunity to have their position reviewed in the reclassification process helps to ensure equity among how positions are classified and compensated.

Class Comp impacts a large percentage of the total County workforce by ensuring positions are allocated at the appropriate level, job profiles are written accurately, and that compensation within our job profile structure is competitive with the public sector market. These efforts ensure equitable work assignments and compensation, which ultimately result in processes that are consistent with the Oregon Equal Pay Act.

Program outcomes are measured for Class Comp based on the number of positions impacted by classification and/or compensation studies, new positions classified, and positions reclassified. Reclassifications and studies directly impact our current workforce and new positions allow for the County to hire staff needed to deliver more effective and new services to the public.

**Performance Measures**

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	# of positions reviewed as a result of class/comp studies.	943	569	800	500
Outcome	Percent of total positions reclassified, revised, updated.	28.4%	18.5%	25.2%	17.3%
Output	# of positions reviewed as a result of individual requests.	510	375	500	400

**Performance Measures Descriptions**

Output/Outcome 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	2021	2021	2022	2022
Personnel	\$488,001	\$0	\$524,255	\$0
Contractual Services	\$5,000	\$0	\$5,000	\$0
Materials & Supplies	\$14,100	\$0	\$14,100	\$0
Internal Services	\$11,378	\$0	\$9,803	\$0
<b>Total GF/non-GF</b>	<b>\$518,479</b>	<b>\$0</b>	<b>\$553,158</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$518,479</b>		<b>\$553,158</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

This program is supported by General Fund revenues

## Significant Program Changes

**Last Year this program was:** FY 2021: 72017A Central HR Services

Class Comp and Organizational Learning were previously combined in one program offer, despite being two unique and distinct work units in Central HR. In order to better describe the differences in the work, the two existing programs have been separated. No budgetary changes were made.