Analysis

Item 43: Department of Revenue

Key Performance Measures

Analyst: John Borden

Request: Acknowledge receipt of a report and request retroactive approval to replace four existing KPMs with improved measures and related targets, eliminate two internally focused KPMs, and change the name of one KPM to improve clarity.

Analysis: The budget report for HB 5033 (2019), the Department of Revenue's (DOR) primary budget measure, included the following direction, which was adopted by the Legislature:

> The Legislative Fiscal Office recommends approval of the proposed Key Performance Measures and targets with direction that the agency conduct a comprehensive review of existing Key Performance Measures and targets and report back to the Legislature in 2020 with proposed changes. The agency should utilize the recently completed Outcome-Based Management Assessment and roadmap as guidance for key performance measurement changes.

Background

Since last adopting changes to DOR's Key Performance Measures (KPMs) around 2016, changes to the agency's KPMs have essentially been placed on hold pending the outcomes of various legislatively-directed reviews. One review in particular, directed by the Legislature in 2017, was for an outcome-based management assessment. The Legislature provided $538,063 in funding for this assessment, which in part found that DOR lacked consistent and meaningful performance measures. During the legislative session in 2019, the decision was made to keep DOR's existing KPMs and targets unchanged to allow the agency additional time to propose changes.

DOR Proposal

With this report, DOR is proposing retaining five KPMs, deleting and replacing four KPMS, deleting permanently two KPMS, and delay proposing two KPMs. DOR is requesting retroactive approval, which would enable the agency to begin reporting on these KPMs in the Annual Performance Progress Report in fiscal year 2020. The changes are summarized as follows:

Retain (5):

- Timeliness of Refund Processing (KPM #1)
- Percentage of Electronically Filed Returns (KPM #2)
- Customer Service (KPM #4)
- Appraisal Value Uniformity (KPM #7)
- Change the name of Appraisal Program Equity to County Appraisal Accuracy (KPM #6)

Delete and replace (4):

- Delete Taxpayer Assistance Composite (KPM #5) and replace with Average Call Wait Times.
- Delete Enforcement Dollars Cost of Funds (KPM #8) and replace with Number of Audits Completed.
- Delete Collection Dollars Cost of Funds (KPM #9) and replace with Return on Investment for Other Agency Debt Collection.
- Delete Cost of Assessments (KPM #10) and replace with Filing Enforcement Effectiveness.

Delete (2):

- Delete Employee Training (KPM #3)
- Delete Employee Engagement Index (KPM #11)

Delay Proposing (2):

- Collections rate measure (new)
- Replacement of the Appraisal Value Uniformity KPM (#7)

Analysis

Agency KPMs, while seemingly simple, can be complex and difficult to craft. In general, KPMs must meet the following criteria: (a) have a clear nexus with an agency's strategic mission and operational planning; (b) be under the primary influence or control of the agency; (c) be evaluative of the effectiveness of a program or activity and be meaningful and useful to the agency, the Legislature, and other stakeholders; (d) align with best practices and, if possible, peer states or other institutions; (e) be objective and quantifiable and align with enterprise data management; (f) be stable and durable and consistently measured over an extended period of time rather than subject to frequent change; and (g) align with an agency's internal performance metrics. Ideally, but not a required criterion, is for a KPM to also have a nexus to the budget; however, a KPM should not be constructed in a way to drive demand for agency resourcing, but rather provide information about outcomes.

For DOR, KPMs could be centered around the core business outcomes of the agency, including: (a) voluntary compliance; (b) enforcement; (c) customer experience; and (d) revenue administration (e.g., information technology; return processing; research; internal audit; revenue accounting and disbursements; appeal outcomes; etc.). Employee engagement could also be considered one of the agency's core business outcomes. More specifically, KPMs could be related to: (1) increasing revenue collections and minimizing the tax gap; (2) increasing voluntary compliance; (3) increasing compliance of delinquent taxpayers; (4) timeliness of collection activities; (6) minimizing fraud; and (6) increasing customer satisfaction ratings; to name a few.

Core business outcomes should also be viewed in terms of the organizational or divisional structure of the agency. Each may have its own unique core business outcome to be measured, either formally with a KPM, or less formally with an internal performance measure; however, not every division or activity requires a KPM. Also, some core business outcomes may be similar between divisions. For example, at DOR, collection activities occur in the Personal Tax and Compliance, Business, Collections, and soon for the Corporate (Corporate Activities Tax) divisions. Other divisions or activities may have need for entirely unique performance metrics. DOR could consider directly linking KPMs with specific organizational or divisional structures, especially for large new tax programs.

The issue with DOR's proposed KPM changes is the difficulty seeing a close-fitting nexus between most of the proposed changes and the core business outcomes of the agency. The Legislative Fiscal

Office recommends the deferral of DOR's KPM changes to allow the agency additional time between now and the legislative session in 2021 to re-evaluate its KPM changes as well as provide a complete list of all proposed KPM changes. It is recommended that DOR re-review the Deloitte Outcome-Based Management Assessment completed in December of 2018 in an effort to develop more meaningful KPMs for the agency and to also look to other states who use the GENTAX revenue management application, and possibly the federal Internal Revenue Service, for KPM suggestions. Seeking stakeholder and taxpayer input on any proposed KPM changes could also be of value.

Legislative Fiscal Office Recommendation: Acknowledge receipt of the report but defer action on the request to consider Key Performance Measure changes to the 2021 legislative session.

Request: Report on existing Key Performance Measures.

Recommendation: Acknowledge receipt of report.

Discussion: The Department of Revenue (DOR) is reporting on its review of the agency's Key Performance Measures (KPM). During the 2019 Legislative Session, the Legislature asked the agency to review the measures, data, and targets and recommend changes based on the Outcome-Based Management Assessment and Roadmap prepared by Deloitte Consulting.

The Department recommends eliminating two of the existing KPMs, replacing four KPMs with new measures, making a technical adjustment to one KPM, and keeping four KPMs with no change. The intention of the recommended changes are to focus on external measures, which drive to outcomes.

The two measures proposed for deletion are related to employee training and engagement and the one technical adjustment is a change in the KPM name. The four with no change relate to customer service, including processing times and appraisal uniformity. The four proposed for replacement involve activity costs and taxpayer assistance as shown in the following table:

From	To
Effective Taxpayer Assistance (composite measure)	Average Call Wait Times
Enforcement Dollars Cost of Funds (composite)	Number of Audits Completed
Collection Dollars Cost of Funds (composite)	Return on Investment for Other Agency Debt Collection
Cost of Assessments	Filing Enforcement Effectiveness

The report also provides suggested targets for the replacement KPMs, including less than five minutes for call wait times, 4,500 audits completed, $7 for return on investment for debt collection, and 37 percent for filing enforcement effectiveness.

Oregon
Kate Brown, Governor

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December 9, 2019

The Honorable Senator Betsy Johnson, Co-Chair
The Honorable Senator Elizabeth Steiner Hayward, Co-Chair
The Honorable Representative Dan Rayfield, Co-Chair
Joint Interim Committee on Ways and Means
900 Court Street NE
H-178 State Capitol
Salem, OR 97301-4048

Dear Co-Chairpersons:

Nature of the Request

The 2019 Legislature asked the agency to conduct a comprehensive review of existing Key Performance Measures (KPM), data and targets, and, to report back to the Legislature in 2020 with proposed changes. The agency was further instructed to use the recently completed Outcome-Based Management (OBM) Assessment and Roadmap as guidance for proposed changes to KPM. This letter and attached report fulfill this legislative request.

Agency Action

The agency's review process included an evaluation of the 11 existing KPM using a *Metrics Evaluation Framework* provided by Deloitte Consulting as part of their OBM Assessment conducted at the request of the 2017 Legislature. Based on the review of existing KPM, the agency formed cross-functional teams to identify improved measures for enforcement, collection of debt, and taxpayer assistance. These teams reviewed a set of Deloitte identified "Executive Measures," other measure sources, and existing internal measures. The teams ultimately developed recommendations for improved KPM, which were presented to and approved by the agency's executive leadership team.

The recommendations made were:

- Continue reporting on four existing KPM: Timeliness of Refund Processing (KPM #1), Percentage of Electronically Filed Returns (KPM #2), Customer Service (KPM #4), and Appraisal Value Uniformity (KPM #7).
- Delete and replace four existing KPM with improved measures that the agency had more ability to impact and that tie more directly to agency decision-making processes and strategic priorities. Impacted KPM are:
  - Delete Taxpayer Assistance Composite (KPM #5), replace with Average Call Wait Times.
  - Delete Enforcement Dollars Cost of Funds (KPM #8), replace with Number of Audits Completed.
  - Delete Collection Dollars Cost of Funds (KPM #9), replace with Return on Investment for Other Agency Debt Collection.
  - Delete Cost of Assessments (KPM #10), replace with Filing Enforcement Effectiveness.

- Delete two KPM that are internally focused rather than being mission, strategic, and externally oriented: Employee Training (KPM #3) and Employee Engagement Index (KPM #11).
- Change the name of Appraisal Program Equity (KPM #6) to County Appraisal Accuracy to improve clarity.

The agency is also interested in developing a future KPM that informs on tax debt collection performance. This work is on hold pending further advancement of collections consolidation activities currently underway.

The attached report provides additional context and justification for the recommended changes.

Action Requested

The agency is requesting acknowledgement of receipt of the report and retroactive approval to replace four existing KPM with improved measures and related targets, eliminate two internally focused KPM, and change the name of one KPM to improve clarity. Retroactive approval will enable the agency to begin reporting on these KPM in the Annual Performance Progress Report in fiscal year 2020.

Legislation Affected

No legislation is affected.

Respectfully submitted,

Nia V. Ray

Nia Ray, Director
Oregon Department of Revenue

Department of Revenue's KPM Review Report
December 6, 2019

Context for the Report:

The 2019 Legislature asked the agency to conduct a comprehensive review of existing Key Performance Measures (KPM), data, and targets, and, report back to the Legislature in 2020 with proposed changes. The agency was further instructed to use the recently completed Outcome-Based Management (OBM) Assessment and Roadmap as guidance for proposed changes to KPM.

Agency's Review Process:

The agency's review process included an evaluation of the 11 existing KPM using a Metrics Evaluation Framework provided by Deloitte Consulting as part of their OBM Assessment conducted at the request of the 2017 Legislature. Based on the review of existing KPM, the agency formed cross-functional teams to identify improved measures for enforcement, collection of debt, and taxpayer assistance. These teams reviewed a set of Deloitte identified "Executive Measures," other measure sources, and existing internal measures. The teams ultimately developed recommendations for improved KPM, which were presented to and approved by the agency's executive leadership team. Concurrent with this work, Division Administrators considered potential new KPM for their business sections and offered feedback on two Deloitte proposed Executive Measures that weren't already being considered in the process; measures related to fraud and appeals. After some consideration, agency leadership decided to not adopt new KPM related to fraud and appeals as internal metrics are still being developed so information is not as readily available.

Requested Changes to KPM:

The *2019-2021 Direction and Timelines for Proposed Changes to KPM in the 2019 Legislative Session* provides agencies with guidance on making KPM changes through the budget development process. The agency used these guidelines during the review; however, because this report is in response to a 2019 Legislative request, the agency is asking for retroactive approval of KPM changes outside of the normal budget development process. This would make the adjustments effective during the 2019-21 biennium, and, the first reporting period on the proposed improved KPM would be September 30, 2020. If the approval is not provided retroactively, the agency would be required to report on less effective KPM for the 2020 and 2021 Annual Performance Progress Reports.

There are currently 11 KPM; the agency is proposing to reduce the number to nine. Most changes are actually a request to *delete and replace* the current KPM with one that aligns more closely with Deloitte's Metric Evaluation Framework and other evaluation criteria applied. In addition, the agency requests that two KPM be *deleted* because they are internally focused and generally don't rate as high when evaluated against the criteria. The final requested change is a *technical adjustment* that would update the name of a KPM to clarify what is actually being measured. The table that follows summarizes requested changes by comparing existing KPM alongside requested KPM changes.

Requested Changes to KPM

Former KPM #	New KPM #	Key Performance Measures	Change Requested
1	1	Average Days to Process Personal Income Tax Refund	No Change
2	2	Percent of Personal Income Tax Returns Filed Electronically	No Change
3		Employee Training, 20 Hours Per Year	Delete KPM
4	3	Customer Service	No Change
5		Effective Taxpayer Assistance	Delete and Replace KPM
	4	Average Call Wait Times	Replacement KPM#5
6	5	Appraisal Program Equity and Uniformity, rename to "County Appraisal Accuracy"	Technical Adjustment to KPM
7	6	Appraisal Value Uniformity	No Change
8		Direct Enforcement Dollars Cost of Funds	Delete and Replace KPM
	7	Number of Audits Completed	Replacement KPM #8
9		Collection Dollars Cost of Funds	Delete and Replace KPM
10		Cost of Assessments	Delete and Replace KPM
	8	Filing Enforcement Effectiveness	Replacement KPM #10
	9	Return on Investment for Other Agency Debt Collection	Replacement KPM #9
11		Employee Engagement Index	Delete KPM

Revised set of KPM are highlighted; KPM numbers are also changed to retain sequencing.

Additional information to justify the proposed changes can be found later in the report. In addition, the timeline provided for completing the KPM Review made it difficult to make proposed improvements in two existing key metric focus areas: collections and appraisal uniformity. More information about why these improvements have been delayed is provided in the Anticipated Future Changes to KPM section of this report.

Targets for Replacement KPM:

The 2019 Legislature approved targets for the existing KPM which were proposed by the agency. Given this, the agency is only requesting retroactive legislative approval for targets for replacement measures. The table below identifies performance results for last biennium and proposes targets for the 2019-21 biennium.

Requested Targets for Replacement KPM

New KPM #	Key Performance Measures	Actuals 2018	Actuals 2019	Targets 2020	Targets 2021
4	Average Call Wait Times	6:56	2:43	<5 Minutes	<5 Minutes
7	Number of Audits Completed	5,399	3,975	4,500	4,500
8	Filing Enforcement Effectiveness	37%	34%	37%	37%
9	Return on Investment for Other Agency Debt Collection	$7.53	$6.27	$7.00	$7.00

It can be difficult to define targets for new KPM as there is no history of performance to suggest what might be a realistic performance goal. The primary justification for proposed targets for each new measures is outlined below.

Justification for Proposed Targets

New KPM	Rationale for Proposed Target
Average Call Wait Times	The target aligns with the agency's long-standing internal performance target. The agency opted to stick with this target for 2020 and 2021 performance reporting despite achieving an average call wait time performance of 2:43 for fiscal year 2019. During 2019, new call center capacity and staff were added which helped reduce call wait time. In addition, the 2019 tax processing season had fewer challenges than has become the norm in recent years. For these reasons, the agency would like to have a few years of performance with current resourcing before adjusting the target. Another thing to note about this measure is that it is impacted by seasonality (return filing due dates). As a result, there will be months when performance may be significantly above or below the target.
Number of Audits Completed	Every year, audit sections complete annual plans that include targets for the number of audits to be completed. The targets identified align with internal expectations for the number of audits the agency has the capacity to complete with existing resources.
Filing Enforcement Effectiveness	This target is based on 2018 performance because performance results in 2019 were impacted by an unanticipated issue; several letters being sent out erroneously. The erroneously sent letters increased the number which negatively impacted 2019 performance. Because this was a one-time issue that has been resolved, the target was set at a performance level we have met during more standard operating practices. Over time, this target may shift as more information on performance becomes available.
Return on Investment for Other Agency Debt Collection	The target for this measure is set at the rounded average of the performance results for the last two years. Over time, this target may shift as more information on performance becomes available.

Summary Justification for Changes to KPM:

The primary tool used for evaluating existing and proposed KPM was the Metrics Evaluation Framework provided by Deloitte Consulting. The framework asks three key "yes/no" questions:

- Does the metric support the agency's strategic priorities?
- Can the agency influence the metric?
- Can the metric be measured using available data?

Current agency strategic priorities considered for the first two questions are:

1. Optimize Collections Efforts
2. Enhance Taxpayer Assistance
3. Cultivate Operational Excellence

As part of the review, the agency also considered two additional criteria:

- Does the measure add value to management decision making – rated low to high?
- Is the level of complexity influencing understandability or level of effort to report on the measure – rated low to high?

The following table provides a summary assessment of existing and proposed KPMs.

Summary of Metric Evaluation

Former KPM #	New KPM #	Key Performance Measures	Strategic Alignment	Influence	Data Availability	Value Add	Complexity
1	1	Average Days to Process Personal Income Tax Refund	Yes, #3	Yes	Yes	High	Low
2	2	Percent of Personal Income Tax Returns Filed Electronically	Yes, #3	Yes	Yes	Low	Low
3		Employee Training Per Year	No	Yes	Yes	Low	Low
4	3	Customer Service	Yes, #2	Yes	Yes	High	Medium
5		Effective Taxpayer Assistance	Yes, #2	Limited	Yes	Low	High
	4	Average Call Wait Times	Yes, #2	Yes	Yes	High	Low
6	5	Appraisal Program Equity and Uniformity	Yes, #3	Limited	Yes	Medium	Medium
7	6	Appraisal Value Uniformity	Yes, #3	Limited	Yes	Medium	Medium
8		Direct Enforcement Dollars Cost of Funds	Yes, #1	Limited	Yes	Low	High
	7	Number of Audits Completed	Yes, #1	Yes	Yes	High	Low
9		Collection Dollars Cost of Funds	Yes, #1	Limited	Yes	Low	High
10		Cost of Assessments	Yes, #1	Limited	Yes	Low	High

Former KPM #	New KPM #	Key Performance Measures	Strategic Alignment	Influence	Data Availability	Value Add	Complexity
	8	Filing Enforcement Effectiveness	Yes, #1	Yes	Yes	Medium	Low
	9	Return on Investment for Other Agency Debt Collection	Yes, #1	Yes	Yes	High	Low
11		Employee Engagement Index	Yes, #3	Limited	No	Medium	Medium

Revised set of KPM are highlighted; KPM numbers are also changed to retain sequencing.

An ideal KPM would result in a "yes" response to all the questions within Deloitte's Metrics Evaluation Framework. When considering the additional criteria, the optimal response is for value-add to be rated as "high" and complexity as "low."

Detailed Justification for Replacement KPM:

Four KPMs were identified as candidates for deletion, however, their strategic focus was significant enough that the agency chose to explore replacement measures. What follows is a discussion for each of the existing KPMs about why we recommend deleting the existing KPM, and, why we recommend the replacement KPM:

Justification of Deletion and Replacement of KPM

KPM	Why Delete and Replace KPM?
KPM #5, Effective Taxpayer Assistance	*Why delete the KPM?* This current measure is a composite that combines scores for calls answered in less than five minutes, successful lookups for where's my refund, and customer service results (KPM #4) into a weighted, single score. The complexity of this measure makes it difficult to explain, and the resulting score is not very meaningful to the agency. For these reasons, the agency has suggested deleting this KPM and replacing it with one of the components of the composite; a measure of call wait times.
Replace with Average Call Wait Times	*Why select the replacement KPM?* This measure tracks average call wait time for the agency's main tax help phone number. The agency tracks and uses call wait times to help manage staffing, technology and overall performance. The primary challenge the agency faces in achieving targets related to call wait times is the seasonal variability in call volumes; low is 5,000 and high is over 25,000 calls/month during the peak of personal income tax processing season in the spring of each year. By including this as a KPM, it keeps the agency focused on managing this important indicator of taxpayer assistance and helps keep the legislature and other external stakeholders informed on any emerging issues.
KPM #8, Direct Enforcement Dollars Cost of Funds	*Why delete the KPM?* When developed, the agency anticipated having the diverse inputs that define enforcement activities and expenditures isolated and reported in a standard report. However, the data available to us is not organized in a way that easily

KPM	Why Delete and Replace KPM?
	supports segregating enforcement-only related revenue. Therefore, the agency must perform a manual calculation to arrive at the numerator of this equation. While every effort has been made to adhere to a standard calculation methodology, process improvements in enforcement can negatively skew results. For example, automated enforcement activities do not contribute to decreases in the cost of funds because they are system driven; however, they do increase departmental efficiency. Over time, efforts have been made to adjust for data anomalies, which leads to creation of an inconsistent methodology and complexity in calculating this measure. Given this, the agency would like to replace this KPM.
Replace with Number of Audits Completed	*Why select the replacement KPM?* The proposed replacement measure, number of audits completed, is one of the most important levers in the agency's enforcement toolbox. It is also an important tool for increasing voluntary compliance because it provides taxpayers with feedback to correctly and successfully comply with their tax obligations. The department has the ability to influence this performance measure; and, by tracking and reporting externally on audits there is the opportunity to educate others on the importance of this enforcement tool. Also, annual operating plans already establish targets for this measure based on available resourcing and operating plans, so performance variances can be analyzed in detail. Finally, data is readily available and can be reported by creating a standard report.
KPM #9, Collection Dollars Cost of Funds	*Why delete the KPM?* The rational for deleting this measure is the same as KPM #8 as the process numerator is the same; the only component that changes is the focus of the denominator. Given this, the agency would like to replace this KPM.
Replace with Return on Investment for Other Agency Debt Collection	*Why select the replacement KPM?* The measure is the ratio of dollars collected to actual Other Agency Accounts Program costs. The goal is that, over time, the measure provides an indicator of the department's effectiveness at collection of other agency debt. By striving for a higher ratio, the agency is collecting more effectively than a lower ratio would represent. The department anticipates developing a KPM for tax collections for the 21-23 biennium. See below for more information.
KPM #10, Cost of Assessments	*Why delete the KPM?* Because the filing enforcement program has been automated, this function is less dependent upon individual efforts and more dependent upon the effectiveness of auto-generated letters that are sent to taxpayers. Tracking the impact or responsiveness to filing enforcement requests would be a better measure to help the agency continue to make improvements to filing enforcement processes.
Replace with Filing Enforcement Effectiveness	*Why select the replacement KPM?* Filing enforcement effectiveness is measured as the percentage of returns filed within 120 days of filing enforcement action. Our processes are more efficient and money is collected sooner when taxpayers file based on filing enforcement letters instead of assessments. Focusing on returns filed puts more attention on an efficiency driver that also impacts quality of services provided to

KPM	Why Delete and Replace KPM?
	taxpayers as well as a direct impact to long-term voluntary compliance. This measure is also something the agency can influence and it aligns to an agency strategic priority.

Detailed Justification for Deleted KPMs:

Historically, KPM were expected to be focused on external, outcome indicators, rather than on measures of internal operations. Further, research has suggested that other agencies' KPM remain focused externally, not internally. For this reason, the agency is requesting that the following two, internally focused KPM be deleted:

- *KPM #3, Employee Training Per Year (percent receiving 20 hours per year).* This measure was originally adopted to align the agency with an Oregon Benchmark, which has been abolished. While tracking employee training provides essential information on employee development and insight for succession planning, this measure does not inform on an outcome related to achievement of the agency's mission. The Human Resource section will continue to track training hours per employee and can share this information as needed.
- *KPM #11, Employee Engagement Index.* The agency is requesting deletion of the KPM because it is an internally-focused measure, and no other state agencies report on employee engagement. Further, the survey tool used was originally made available to agencies via the Department of Administrative Services. This assessment tool is no longer available, so the agency would have to invest in an alternative tool. While the agency is interested in identifying a replacement tool for the former engagement survey, this activity is not currently resourced. Absent having a way to holistically measure employee engagement, the agency has committed to several activities designed to support improved agency culture and employee engagement. Examples include: providing respectful workforce training, requesting that Department of Administrative Services support education and relationship building with union leadership, development of core management training, establishing a process for gathering and reporting on employee suggestions, and annual updating of position descriptions.

Anticipated Future KPM Adjustments:

The agency has opted to postpone advancing new KPMs for the agency in two areas at this time: collections and appraisal uniformity. The explanation for the delay and planned next steps is discussed below.

<u>Collection Rate KPM</u>

The improved KPM do not include a Collection Rate measure. The agency anticipates requesting to add this KPM as part of the 2021-23 budget development process, which would make the first reporting period September 30, 2022. The agency is choosing to delay on defining this KPM for the 2019-21 biennium because the following could impact the choice of methodology for this KPM:

- The agency reports on collection activity in the Legislative Fiscal Office's *Liquidated and Delinquent Accounts Receivable Report*. Efforts are currently underway to improve the quality of this reporting.
- Collections consolidation activities currently underway will likely impact work processes and may impact data collection and reporting.

Property Tax Division Effectiveness

The Property Tax Division (PTD) initially considered replacing the Appraisal Value Uniformity KPM; however, after consulting with stakeholders, have decided to delay making any requested improvements to this KPM at this time. Cities and counties are very interested in working with the agency to define measures of quality and effectiveness of processes such as the appeals process. Given this, the agency is engaged in processes to identify anticipated data needs to improve reporting rigor. The PTD is currently conducting a needs assessment and building a business case for replacing the current property valuation system with a more robust, user friendly, and technologically supportable computing platform. The 2020 Legislature will be reviewing agency progress toward this goal. Once direction, funding and timeframes for the system upgrade are defined, the PTD will consider timing and opportunities for improving KPM in consultation with cities and counties.