

Legal / Contractual Obligation

Wage payments are mandated by Federal & State wage and hour laws, 11 union contracts, and Multnomah County Personnel Rules. Withholding and remitting employment taxes is mandated by the Internal Revenue Service and the Oregon Dept of Revenue. Pension contributions are mandated by union contracts, Multnomah County Personnel Rules and Oregon Revised Statutes. Failure to comply with these laws and regulations result in fines and penalties being assessed.

Revenue/Expense Detail

| | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses | 2017 | 2017 | 2018 | 2018 |
| Personnel | \$842,970 | \$0 | \$875,448 | \$0 |
| Contractual Services | \$25,000 | \$0 | \$23,000 | \$0 |
| Materials & Supplies | \$29,205 | \$0 | \$30,160 | \$0 |
| Total GF/non-GF | \$897,175 | \$0 | \$928,608 | \$0 |
| Program Total: | \$897,175 | | \$928,608 | |
| Program FTE | 8.45 | 0.00 | 8.45 | 0.00 |

| Program Revenues | | | | |
|-----------------------|------------------|------------|------------------|------------|
| Other / Miscellaneous | \$149,741 | \$0 | \$151,998 | \$0 |
| Total Revenue | \$149,741 | \$0 | \$151,998 | \$0 |

Explanation of Revenues

This program is supported by General Fund revenues.

External revenues for the deferred compensation program are contractually negotiated with the County's deferred compensation provider through a revenue sharing agreement. All administrative costs associated with the program are paid for through the agreement. The revenue sharing enables the County to offer the program to employees at no cost to the County. The estimated reimbursement for FY 2018 is \$134,998 and is adjusted each following year by the CPI-U amount. The remaining \$17,000 is miscellaneous revenue.

Significant Program Changes

Last Year this program was: FY 2017: 72007 FRM Payroll/Retirement Services