



## 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

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$1,003,912	\$0	\$971,921	\$0
Contractual Services	\$19,500	\$0	\$39,874	\$0
Materials & Supplies	\$21,759	\$0	\$18,468	\$0
<b>Total GF/non-GF</b>	<b>\$1,045,171</b>	<b>\$0</b>	<b>\$1,030,263</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,045,171</b>		<b>\$1,030,263</b>	
<b>Program FTE</b>	8.45	0.00	7.40	0.00

Program Revenues				
Other / Miscellaneous	\$155,718	\$0	\$162,030	\$0
Beginning Working Capital	\$0	\$0	\$19,116	\$0
<b>Total Revenue</b>	<b>\$155,718</b>	<b>\$0</b>	<b>\$181,146</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 2020 is \$145,030 and is adjusted each following year by the CPI-W west coast A amount. In addition \$19,116 of BWC from FY 2018 FY 2019 is budgeted. The remaining \$17,000 is miscellaneous revenue.

## Significant Program Changes

**Last Year this program was:** FY 2019: 72007-19 FRM Payroll/Retirement Services

The implementation of Workday, our new ERP system, resulted in the elimination of certain Payroll functions performed by a single individual. That elimination of functions resulted in the reduction of 1.00 FTE which was classified in the budget as a Finance Tech but under-filled with an Office Assistant 2 classification (position #716130)