

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
Total GF/non-GF	\$1,109,209	\$0	\$1,172,233	\$0
Program Total:	\$1,109,209		\$1,172,233	
Program FTE	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
Total Revenue	\$215,086	\$0	\$233,053	\$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 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.