



## 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

|                         | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|-------------------------|-----------------------|----------------------|-----------------------|----------------------|
| <b>Program Expenses</b> | <b>2015</b>           | <b>2015</b>          | <b>2016</b>           | <b>2016</b>          |
| Personnel               | \$0                   | \$28,176             | \$0                   | \$30,022             |
| Materials & Supplies    | \$0                   | \$792,244            | \$0                   | \$844,068            |
| <b>Total GF/non-GF</b>  | <b>\$0</b>            | <b>\$820,420</b>     | <b>\$0</b>            | <b>\$874,090</b>     |
| <b>Program Total:</b>   | <b>\$820,420</b>      |                      | <b>\$874,090</b>      |                      |
| <b>Program FTE</b>      | 0.00                  | 0.15                 | 0.00                  | 0.15                 |

| Program Revenues      |            |                  |            |                  |
|-----------------------|------------|------------------|------------|------------------|
| Other / Miscellaneous | \$0        | \$820,420        | \$0        | \$874,090        |
| <b>Total Revenue</b>  | <b>\$0</b> | <b>\$820,420</b> | <b>\$0</b> | <b>\$874,090</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.

## Significant Program Changes

**Last Year this program was:** FY 2015: 72019 Central HR Unemployment

The Unemployment Insurance benefits estimate for FY 2016 is based on 0.25% of total personnel costs. This has increased the estimate of benefits for next year by over \$50,000.