



## 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.