

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs:

Lead Agency: County Management
Program Contact: Mindy Harris

Program Characteristics:

Executive Summary

Central Payroll is responsible for paying wages to Multnomah County employees, withholding & remitting income taxes & various other payroll deductions, and for issuing W-2's.

Program Description

Central Payroll produces 24 payrolls per year for approximately 4,500 employees, produces final and correction checks as needed. Collects, reconciles, and timely pays deductions withheld from paychecks for employment taxes, child supports, garnishments, bankruptcies, savings bonds, charitable giving, union dues, and other deductions. Payroll processes reimbursements for mileage, health promotion, and benefit premiums. Payroll performs regular audits of time entry to ensure compliance with labor laws and union contracts. Payroll performs audits each pay period to identify and correct over or under payments. Payroll provides training, consultation and reporting to customers on issues relating to pay practices, time management, personnel rules, and union contracts. Payroll responds to subpoenas and requests for information from outside agencies. Customers include County employees, supervisors, managers, outside agencies and the general public.

Program Justification

Central Payroll contributes to the accountability priority by assuring the Board of County Commissioners, citizens and employees that County payroll expenditures are legally compliant and consistent with negotiated contracts, personnel rules, and administrative guidelines. The unit does this through regular auditing, using sound internal controls, and by following generally accepted accounting principles. Payroll is currently looking into new ways to deliver services that will reduce costs, for example e-mailing deposit notices instead of mailing them. Work loads are allocated to achieve the best use of time and resources available. Payroll staff are highly qualified and keep abreast of payroll best practices. Payroll staff partner with staff in the departments to share work loads, information, training and other resources.

Performance Measures

| Measure Type | Primary Measure | Previous Year Actual (FY04-05) | Current Year Purchased (FY05-06) | Current Year Estimate (FY05-06) | Next Year Offer (FY06-07) |
|--------------|--|--------------------------------|----------------------------------|---------------------------------|---------------------------|
| Output | Average number of payments issued per period. | 6,653 | 6,606 | 6,606 | 6,700 |
| Outcome | Percent of payments issued without errors | 97% | 97% | 97% | 99% |
| Output | Number of timekeeping trainings performed in FY. | 3 | 3 | 3 | 3 |
| Quality | Approval rating of trainings based on returned evaluations.* | 0% | 0% | 0% | 85% |

Performance Measure - Description

Output: Number of payments per pay period exceeds number of employees due to many employees having multiple direct deposits.

*Quality not measured previously; will be measured in FY07.

Legal/Contractual Obligation

Wage payments are mandated by 10 union contracts and numerous wage and hour laws promulgated by state and federal regulations.

Revenue/Expense Detail

| | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|---------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses | 2006 | 2006 | 2007 | 2007 |
| Personnel | \$0 | \$385,734 | \$427,805 | \$0 |
| Materials & Supplies | \$0 | \$9,699 | \$9,803 | \$0 |
| Internal Services | \$0 | \$132,428 | \$90,519 | \$0 |
| Subtotal: Direct Exps: | \$0 | \$527,861 | \$528,127 | \$0 |
| Administration | \$0 | \$0 | \$27,453 | \$1,880 |
| Program Support | \$0 | \$0 | \$6,761 | \$0 |
| Subtotal: Other Exps: | \$0 | \$0 | \$34,214 | \$1,880 |
| Total GF/non-GF: | \$0 | \$527,861 | \$562,341 | \$1,880 |
| Program Total: | \$527,861 | | \$564,221 | |
| Program FTE | 0.00 | 0.00 | 5.50 | 0.00 |
| Program Revenues | | | | |
| Fees, Permits & Charges | \$0 | \$630,859 | \$0 | \$0 |
| Program Revenue for Admin | \$0 | \$0 | \$2,256 | \$0 |
| Total Revenue: | \$0 | \$630,859 | \$2,256 | \$0 |

Explanation of Revenues

Significant Program Changes

Last year this program was: #71004, Human Resources - Central Payroll