

**Priority:** Accountability

**Lead Agency:** County Management

**Program Offer Type:** New Program

**Program Contact:** Mindy Harris

**Related Programs:**

**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. This offer brings Payroll back up to full staffing levels by adding one FTE Finance Specialist 2.

**Program Description**

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

**Program Justification**

Full staffing will allow Central Payroll to better contribute 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 will do this through increased 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 and printing notices on one page per employee instead of multiple pages. Full staffing will allow work loads to be better allocated to achieve the best use of time and resources available. While Payroll does partner with staff in the departments to share work loads, the level of customer service that we have provided in the past has been compromised due to reduced FTE's. Projects that have been put on hold include: quarterly reports of overtime usage by Dept; providing timekeeper trainings; producing a timekeeping manual; maintenance of leave bank discrepancies; auditing recurring payments(lead pay, auto base pay). Adding back a 1.0 Finance Spec 2 position will allow a more thorough auditing process to be implemented and allow more formal trainings to be provided to timekeepers in the Depts therefore cutting down on payments in error.

**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	Number of trainings performed.	3	3	3	4
Outcome	Approval rating of trainings based on returned evaluations.*	0%	0%	0%	85%

**Performance Measure - Description**

\*Quality not measured previously; will be measured in FY07. Full staffing would allow quarterly timekeeper trainings.

## 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	\$0	\$75,045	\$0
Subtotal: Direct Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$75,045</b>	<b>\$0</b>
Administration	\$0	\$0	\$4,991	\$0
Program Support	\$0	\$0	\$1,229	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$6,220</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$0</b>	<b>\$0</b>	<b>\$81,265</b>	<b>\$0</b>
Program Total:	<b>\$0</b>		<b>\$81,265</b>	
Program FTE	0.00	0.00	1.00	0.00
<b>Program Revenues</b>				
Program Revenue for Admin	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

## Significant Program Changes

Last year this program was: