

Legal / Contractual Obligation

County labor contracts contain benefit mandates for active and retired members. Benefits are governed by a variety of federal/state/local laws and agencies, including Internal Revenue Service (IRS), Dept of Labor (DOL), Dept of Health and Human Services (HHS), COBRA, Working Families Tax Relief Act, Older Workers Benefit Protection Act, Genetic Information Nondiscrimination Act (GINA), HIPAA, Patient Protection and Affordable Care Act (PPACA), CHIP, as well as civil rights and EEO laws. Labor contracts require transit pass be provided by employer. OAR Chapter 340, Div 242 requires employers to provide commute options to achieve and maintain a reduced auto trip rate. To meet this requirement, County assists DEQ with their bi-annual survey to determine current commute methods, then follows DEQ approved plan to meet target reductions.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$2,661,132	\$0	\$2,715,903
Contractual Services	\$0	\$1,305,149	\$0	\$1,451,464
Materials & Supplies	\$0	\$83,045,729	\$0	\$87,985,842
Internal Services	\$0	\$352,972	\$0	\$358,172
Total GF/non-GF	\$0	\$87,364,982	\$0	\$92,511,381
Program Total:	\$87,364,982		\$92,511,381	
Program FTE	0.00	13.37	0.00	13.37

Program Revenues				
Other / Miscellaneous	\$0	\$87,322,982	\$0	\$92,473,381
Service Charges	\$0	\$42,000	\$0	\$50,000
Total Revenue	\$0	\$87,364,982	\$0	\$92,523,381

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$71,255,495), benefit administration charge (1.00% of gross payroll, \$5,749,423), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$4,455,100), premium payments from retirees and COBRA participants (\$4,050,000), operational refunds/rebates/performance guarantee penalties from vendors (\$150,000), tax credits due to Federal and State subsidies (\$550,000), revenues from parking garage fees (applied to Wellness program only) (\$20,000), fees paid by Wellness program participants (\$30,000).

Significant Program Changes

Last Year this program was: FY 2015: 72020 Central HR Employee Benefits

The 2014 medical plan costs are running at 98.7% of the plan year forecast, the 2016 budget has been adjusted to reflect the positive experience.