



## 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 a 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	2017	2017	2018	2018
Personnel	\$0	\$2,814,935	\$0	\$3,096,558
Contractual Services	\$0	\$1,603,587	\$0	\$1,478,962
Materials & Supplies	\$0	\$96,035,405	\$0	\$97,532,236
Internal Services	\$0	\$336,937	\$0	\$409,057
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$100,790,864</b>	<b>\$0</b>	<b>\$102,516,813</b>
<b>Program Total:</b>	<b>\$100,790,864</b>		<b>\$102,516,813</b>	
<b>Program FTE</b>	0.00	14.12	0.00	14.12

Program Revenues				
Other / Miscellaneous	\$0	\$100,724,664	\$0	\$102,480,213
Service Charges	\$0	\$50,000	\$0	\$20,400
<b>Total Revenue</b>	<b>\$0</b>	<b>\$100,774,664</b>	<b>\$0</b>	<b>\$102,500,613</b>

## Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$79,453,642 actives/\$7,079,718 Retirees), Short and Long Term Disability (\$1,903,355) and Life Insurance (\$504,362); benefit administration charge, (\$3,501,405), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$5,111,706), premium payments from retirees and COBRA participants (\$4,174,760), and operational refunds/forfeitures/rebates/performance guarantee penalties from vendors (\$350,400).

## Significant Program Changes

**Last Year this program was:** FY 2017: 72020 Central HR Employee Benefits

-Removal of revenue item \$550,000 from expired retiree reinsurance refund program (tax credits due to Federal and State subsidies) (CC-705500/GL-50310)

-Removal of expenditure items \$110,880 and \$113,400 for terminated State and Federal reinsurance programs (CC-705218/GL-60280)