

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, civil rights and EEO laws. Labor contracts require a transit pass be provided by the employer. OAR Chapter 340, Div 242 requires employers provide commute options to achieve and maintain a reduced auto trip rate. To meet this requirement, County assists DEQ with their bi-annual survey determining 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 | 2019 | 2019 | 2020 | 2020 |
| Personnel | \$0 | \$3,060,711 | \$0 | \$3,106,972 |
| Contractual Services | \$0 | \$1,389,052 | \$0 | \$1,371,000 |
| Materials & Supplies | \$0 | \$107,248,636 | \$0 | \$112,624,663 |
| Internal Services | \$0 | \$448,005 | \$0 | \$484,910 |
| Total GF/non-GF | \$0 | \$112,146,404 | \$0 | \$117,587,545 |
| Program Total: | \$112,146,404 | | \$117,587,545 | |
| Program FTE | 0.00 | 14.12 | 0.00 | 13.12 |

| Program Revenues | | | | |
|-----------------------|------------|----------------------|------------|----------------------|
| Other / Miscellaneous | \$0 | \$112,190,140 | \$0 | \$112,992,945 |
| Service Charges | \$0 | \$20,400 | \$0 | \$20,400 |
| Total Revenue | \$0 | \$112,210,540 | \$0 | \$113,013,345 |

Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$87,381,482 actives/\$7,079,497 Retirees), Short and Long Term Disability and Life Insurance (\$2,891,062); benefit administration charge, (\$4,240,224), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$5,161,848), premium payments from retirees and COBRA participants (\$5,828,832), and operational refunds/forfeitures/rebates/performance guarantee penalties from vendors (\$410,000).

Significant Program Changes

Last Year this program was: FY 2019: 72020-19 Central HR Employee Benefits

Due to operational efficiencies in Workday, the Office Assistant Sr. (703958 1.0 FTE, vacant) is being eliminated. Reclassified 1.0 FTE from a HR Analyst 2 to an HR Analyst Senior.