



## Legal / Contractual Obligation

County labor contracts have benefit mandates for active and retired members. Benefits are governed by Federal/State/local laws and agencies, including the IRS, Dept of Labor, Dept of Health and Human Services, COBRA, Working Families Tax Relief Act, Older Workers Benefit Protection Act, Genetic Information Nondiscrimination Act, Health Insurance Portability and Accountability Act, Patient Protection and Affordable Care Act, Children's Health Insurance Program, civil rights and Equal Employment Opportunity laws. Labor contracts require a transit pass be provided, so the county follows OAR Chapter 340. Div 242 that requires employers provide commute options to achieve and maintain a reduced auto trip rate.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$0	\$3,694,734	\$0	\$4,037,002
Contractual Services	\$0	\$2,099,597	\$0	\$2,013,956
Materials & Supplies	\$0	\$150,298,354	\$0	\$162,441,779
Internal Services	\$0	\$347,307	\$0	\$367,716
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$156,439,992</b>	<b>\$0</b>	<b>\$168,860,453</b>
<b>Program Total:</b>	<b>\$156,439,992</b>		<b>\$168,860,453</b>	
<b>Program FTE</b>	0.00	13.62	0.00	13.62

Program Revenues				
Other / Miscellaneous	\$0	\$154,414,991	\$0	\$166,507,572
Service Charges	\$0	\$25,000	\$0	\$25,000
<b>Total Revenue</b>	<b>\$0</b>	<b>\$154,439,991</b>	<b>\$0</b>	<b>\$166,532,572</b>

## Explanation of Revenues

Sources of revenue are: departmental contributions for health plan coverage (\$132,332,769 Actives/\$11,367,286 Retirees), Short- and Long-Term Disability and Life Insurance (\$2,100,000); benefit administration charge (\$4,750,000 administration, \$1,500,000 bus pass), employee payroll deductions (both pre- and post- tax) for benefit plan participation (\$7,400,000), premium payments from retirees and COBRA participants (\$5,500,000), and operational refunds, forfeitures, rebates, performance guarantee penalties from vendors (\$1,210,000), space rentals (\$25,000).

## Significant Program Changes

Last Year this program was: FY 2024: 72020 Central HR Employee Benefits & Wellness