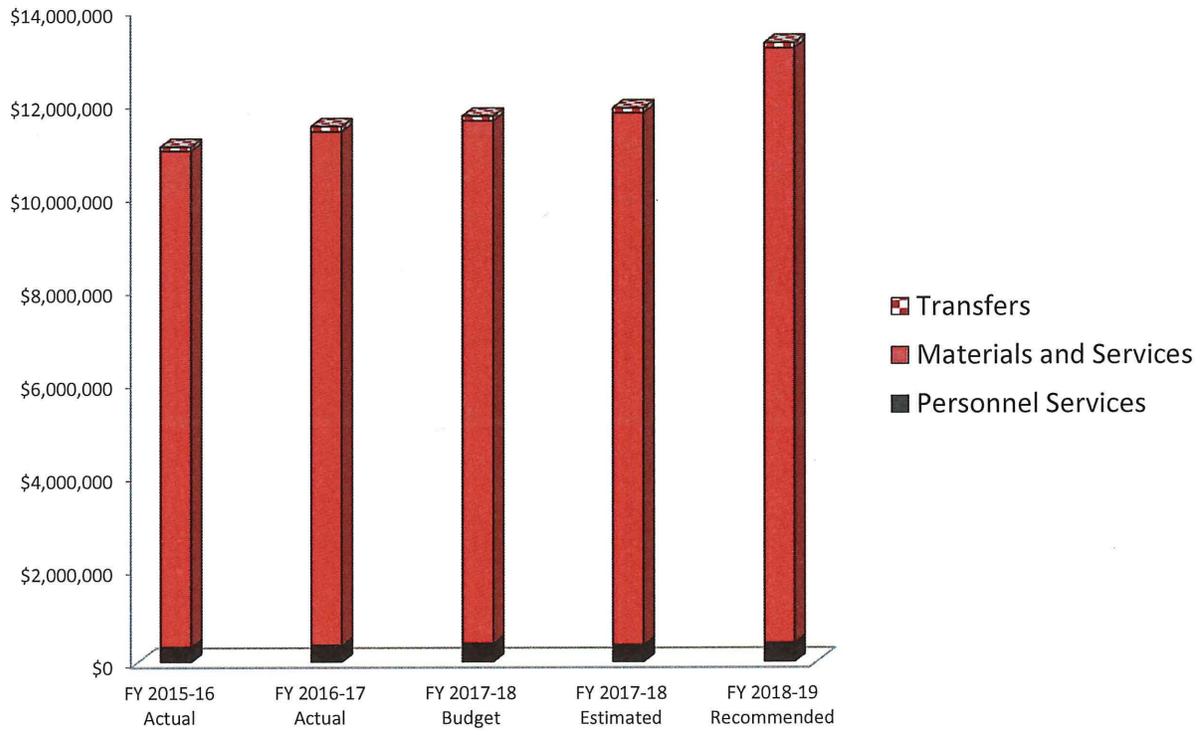


**Insurance Fund  
(Unempl. & Medical/Dental)**

# INSURANCE AGENCY FUND

## RECOMMENDED FY 18-19



**CITY OF BEAVERTON**

**BUDGET TREND ANALYSIS - FY 2015-16 TO FY 2018-19**

With Explanations on Significant Changes between Budgeted 2017-18 and Recommended 2018-19

Fund:	<b>Insurance Agency Fund</b>					% Change
CLASS	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Estimated FY 2017-18	Recommended FY 2018-19	Budgeted Vs. Recommended
Personnel Services	\$319,498	\$354,704	\$395,126	\$362,671	\$403,482	2.11%
Materials and Services	10,639,776	11,016,821	11,208,006	11,411,381	12,753,588	13.79%
Transfers	88,143	110,880	100,454	100,454	111,942	11.44%
<b>SUB-TOTAL</b>	<b>\$11,047,417</b>	<b>\$11,482,405</b>	<b>\$11,703,586</b>	<b>\$11,874,506</b>	<b>\$13,269,012</b>	
Contingency			647,556		646,703	
Reserve			2,445,000		2,395,000	
<b>TOTAL</b>	<b>11,047,417</b>	<b>11,482,405</b>	<b>14,796,142</b>	<b>11,874,506</b>	<b>16,310,715</b>	
FTE's	2.80	2.90	2.90		2.90	

**Explanation of item(s) that are significant (10% and greater than \$10,000):**

**Personnel services:**

The Recommended Budget includes step increases, COLA increases for SEIU, and Management as well as a 2.23% increase in retirement reserves contributions (PERS), medical insurance cost increases of 7.5% for the Kaiser Plan, and an 11% increase in MODA plans.

**Materials and services:**

FY 2018-19 reflects an 11% increase in MODA health plan premiums and a 7.5% in Kaiser health plan premiums totaling \$1 Million.

**Transfers:**

FY 2018-19 reflects a decrease of the transfers to the General Fund for accounting services.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENTS:</b> HUMAN RESOURCES & CITY ATTORNEY
<b>DEPARTMENT HEADS:</b> JENNY MARSTON (INTERIM) & BILL KIRBY	

**MISSION STATEMENT:**

To provide programs, processes and strategies that will enable leaders to plan, evaluate, develop and improve the organization, to optimize contributions to City Council goals, and to minimize the adverse effects of risk on the organization.

REQUIREMENTS	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	FY 2017-18 BUDGETED	FY 2018-19 PROPOSED	FY 2018-19 ADOPTED
POSITION	2.80	2.90	2.90	2.90	0.00
PERSONNEL SERVICES	\$319,498	\$354,704	\$395,126	\$403,482	\$0
MATERIALS & SERVICES	10,639,776	11,016,821	11,208,006	12,753,588	0
CAPITAL OUTLAY	0	0	0	0	0
TRANSFERS	88,143	110,880	100,454	111,942	0
CONTINGENCY			647,556	646,703	0
RESERVE			2,445,000	2,395,000	0
<b>TOTAL</b>	<b>\$11,047,417</b>	<b>\$11,482,405</b>	<b>\$14,796,142</b>	<b>\$16,310,715</b>	<b>\$0</b>

Funding Sources:	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19
Beginning Working Capital	\$3,289,168	\$3,230,607	\$3,184,382	\$3,226,776	\$0
Interest on Investments	19,685	30,911	24,200	49,900	0
Miscellaneous Revenues	629,763	613,828	294,955	265,350	0
Transfers from Other Funds	842,767	1,095,593	1,259,941	1,259,941	0
Self-insurance Revenues	9,496,638	9,695,845	10,032,664	11,508,748	0

Reserves:	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19
General Liability	\$1,201,000	\$1,300,000	\$1,500,000	\$1,500,000	\$0
Workers' Compensation	400,000	440,000	500,000	500,000	0
Unemployment	95,000	95,000	95,000	45,000	0
Medical	350,000	350,000	350,000	350,000	0

**Services and Trends:**

The Human Resources Department, through employee benefits programs, assists the organization in protecting the financial and human assets of the City. The employee benefits program includes self-insured unemployment, employee medical premium-based insurance, self-insured dental, long-term disability insurance, life insurance and AD&D insurance. Services provided include financing of claims through insurance or self-insurance, wellness and loss prevention activities.

The City Attorney's Office manages the Risk Management programs with a mission to reduce the financial impact of claims, lawsuits, and employee injuries to the City; to reduce the corresponding frequency and severity of these events through the application of professional risk management techniques; and to provide a safe environment for employees to work and the public to enjoy. In doing so, the Division plays a vital role in freeing up dollars which would otherwise be spent on claims and claims-related issues, making them available for other beneficial uses throughout the City.

To meet the above goals, Risk Management provides three distinct functions:

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENTS:</b> HUMAN RESOURCES & CITY ATTORNEY
	<b>DEPARTMENT HEADS:</b> JENNY MARSTON (INTERIM) & BILL KIRBY

- Oversees all aspects of the City employee work-related injury program, including working with the third-party administrator for claims management and Workers' Compensation defense litigation.
- Receives, analyzes, and tracks all claims for personal injury and property damage asserted against the City. The City utilizes the services of City County Insurance Services to investigate the claims; determine if the city is liable under the applicable law; and negotiate and settle claims that are compensable.
- The Risk and Safety Officer is also responsible for ensuring citywide development, implementation and maintenance of safety and health programs to control and minimize hazards that could result in injury or illness to its workforce. This function also evaluates working environments, in conjunction with City Departments, to review potential safety and health problems with departmental operations, procedures and facilities, thereby minimizing potential risks for the City, as well as improving safety for the City and its residents. Additionally, this function works to assess and reduce public risks or liabilities associated with the City's operations, products, services, activities and events.

Risk financing components of the program include the retention of risk through self-insurance and the transfer of risk to commercial insurance and bonds. Risk Management pursues recovery of incurred costs due to losses caused by third parties.

**Budget Highlights:**

An essential component of the Risk Management program is to work directly with the City departments to understand the various operations and unique needs. This information is applied to appropriate risk techniques to increase employee and supervisor safety training and awareness for the purpose of reducing accidents, injuries and claims costs.

The PPO and HMO plans ran well in FY 2015-16, resulting in minimal changes in the renewal rates for FY 2017-18. Rates remained the same for the PPO plans and increased by 4.9% for the HMO plans. Dental utilization is strong and premiums are projected to stay flat. The City's policy for life and long-term disability is up for renewal. The City also solicited proposals for an agent of record as the current contract expired. PPO and HMO plan renewal rates for FY 2018-19 are being negotiated.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENT:</b> HUMAN RESOURCES
<b>PROGRAM:</b> 0015 SELF INSURANCE UNEMPLOYMENT	<b>DEPARTMENT HEAD:</b> JENNY MARSTON (INTERIM)

**Program Goal:**

To provide a cost effective unemployment insurance program that complies with state and federal laws.

REQUIREMENTS	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	FY 2017-18 BUDGETED	FY 2018-19 PROPOSED	FY 2018-19 ADOPTED
POSITION	0.05	0.15	0.15	0.15	0.00
PERSONNEL SERVICES	\$1,372	\$18,521	\$22,912	\$21,270	\$0
MATERIALS & SERVICES	64,819	47,399	60,000	60,000	0
CAPITAL OUTLAY					
TRANSFERS	526	517	826	832	0
CONTINGENCY	0	0	68,247	44,575	0
RESERVE	0	0	95,000	45,000	0
<b>TOTAL</b>	<b>\$66,717</b>	<b>\$66,437</b>	<b>\$246,985</b>	<b>\$171,677</b>	<b>\$0</b>

**Program Objective (Services Provided):**

To minimize the City's long-term costs by processing unemployment claims appropriately. *(Council Goal: Use City resources efficiently to ensure long-term financial stability.)*

**Progress on FY 2017-18 Action Plan:**

- Maintain a low level of unemployment claims while continuing to respond to all unemployment claims in a timely manner. *Human Resources staff respond to all claims received from the state to ensure the accuracy of data and provide additional information to support the state in making informed decisions on whether to grant or deny unemployment benefits.*

Performance Measures:	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budgeted/Revised	FY 2018-19 Proposed
Number of unemployment insurance claims	22	10	10 / 9	10
Value of paid unemployment claims	\$64,819	\$74,000	\$60,000 / \$60,000	\$60,000

**FY 2018-19 Action Plan:**

- Continue to maintain a low level of unemployment claims and respond in a timely manner

**Performance Outcomes and Program Trends:**

The FY 2017-18 rate of unemployment claims is trending steady in the number of claims as the prior fiscal year.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENT:</b> HUMAN RESOURCES
<b>PROGRAM:</b> 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	<b>DEPARTMENT HEAD:</b> JENNY MARSTON (INTERIM)

**Program Goal:**

To provide a comprehensive, cost-effective health program which meets the needs of its employees and the organization.

REQUIREMENTS	FY 2015-16 ACTUAL	FY 2016-17 ACTUAL	FY 2017-18 BUDGETED	FY 2018-19 PROPOSED	FY 2018-19 ADOPTED
POSITION	1.10	1.10	1.10	1.10	0.00
PERSONNEL SERVICES	\$84,485	\$101,759	\$113,976	\$120,522	\$0
MATERIALS & SERVICES	9,134,468	9,406,579	9,787,181	11,190,861	0
CAPITAL OUTLAY					
TRANSFERS	31,396	43,439	27,923	34,462	0
CONTINGENCY	0	0	310,191	423,690	0
RESERVE	0	0	350,000	350,000	0
<b>TOTAL</b>	<b>\$9,250,349</b>	<b>\$9,551,777</b>	<b>\$10,589,271</b>	<b>\$12,119,535</b>	<b>\$0</b>

**Program Objectives:**

To provide medical and dental insurance for employees that minimizes the adverse family and financial effects of illness. *(Council Goals: Use City resources efficiently to ensure long-term financial stability; and: Provide and support a highly-qualified and motivated City work force.)*

To provide programs that assist employees in addressing issues that affect their performance. *(Council Goal: Provide and support a highly-qualified and motivated City work force.)*

To provide programs that assist employees in maximizing their financial resources. *(Council Goal: Provide and support a highly-qualified and motivated City work force.)*

To administer and coordinate occupational health programs that adhere to laws, rules and regulations and ensure a safe and healthy work force. *(Council Goals: Provide responsive, cost-effective service to the community; and: Assure a safe and healthy community; and: Provide and support a highly-qualified and motivated City work force.)*

**Progress on FY 2017-18 Action Plan:**

- Continue to review current benefits and consider new options. *We are looking at possibly a higher deductible than current PPO, a high deductible with an HRA, or other options that will help us to control costs.*
- Renew or seek bids on life and long-term disability policy. *We have asked our agent of record to look into another provider for additional insurance (short-term disability, accident, critical illness, and hospital indemnity).*
- Solicit proposals for an agent of record prior to the expiration of the City's contract with Mercer on June 30, 2018. *We have completed the RFP process and have chosen USI for our new Agent of Record, effective January 1, 2018.*

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENT:</b> HUMAN RESOURCES
<b>PROGRAM:</b> 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	<b>DEPARTMENT HEAD:</b> JENNY MARSTON (INTERIM)

**Performance Measures:**

Health and Dental Insurance	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Premiums:	Actual	Actual	Budgeted/Revised	Proposed
Budgeted FTE Positions	544.48	555.88	555.88 / 567.63	581.36
Value of medical premiums paid (less Cobra payments)	\$7,930,382	\$8,258,856	\$8,300,000 / \$8,427,570	\$8,500,000
Average annual medical insurance premium cost per budgeted FTE	\$15,792	\$16,634	\$17,025 / \$16,913	\$17,025
Value of dental claims paid	\$876,447	\$933,842	\$934,000 / \$946,544	\$947,000
Average annual dental cost per budgeted FTE	\$1,688	\$1,680	\$1,680 / \$1,827	\$1,800

**FY 2018-19 Action Plan:**

- Work to provide quality benefits at a reasonable cost to employees and to the City.
- Find ways to save on excessive, redundant costs for the City.
- Continue to review current benefits and consider new options.

**Performance Outcomes and Program Trends:**

The health insurance renewals for FY 2017-18 were cost-neutral for the PPO plans and the dental plan. The HMO plans increased 4.9 percent. In the fall of 2017, the City went out to bid for its agent of record as the current contract expired the end of calendar year 2017. The City was able to finish this solicitation in advance of labor negotiations in winter/spring 2018, during which the City may go out to bid for health insurance plans. In the event of any significant changes to health insurance, Human Resources will work with the agent of record to ensure a smooth transition and adequate education of affected employees. The RFP process has been completed and a new agent of record, USI, started January 1, 2018. Negotiation with the unions are currently underway.

The Health Insurance Review Committee has continued to actively research medical insurance options in advance of labor negotiations with a goal of trying to seek out options that balance cost with quality benefits. While the potential for the 2020 excise tax under the Affordable Care Act (now extended to 2022) may or may not be an issue going forward, the committee remains committed to seeking out competitive medical insurance at a fair and fiscally responsible price.

The dental program continues to provide excellent dental benefits for employees and their families, encouraging and rewarding yearly preventative measures. The self-funded dental benefit shows continued high utilization. As an average annual cost per employee, dental program costs can fluctuate from year to year due to the number and types of services performed within the plan's provisions. For fiscal year 2015-16, premium costs remained flat. There was a 2.7% increase in premiums for FY 2016-17, and no increase for FY 2017-18. 2018 is year two of a three-year administrative rate guarantee, with our rates for the remainder of the contract being \$7.35 and less \$1.27 commission for the Agent of Record.

CITY OF BEAVERTON, OREGON  
FISCAL YEAR 2018-19 BUDGET  
CURRENT LEVEL OF SERVICES

<b>FUND:</b> 706 INSURANCE FUND	<b>DEPARTMENT:</b> HUMAN RESOURCES
<b>PROGRAM:</b> 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	<b>DEPARTMENT HEAD:</b> JENNY MARSTON (INTERIM)

<b>Wellness Activities and Related Costs:</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted/Revised</b>	<b>Proposed</b>
Number of employee medical screenings (pre-employment, DOT/drug testing)	190	190	190 / 150	150
Average cost per medical screening	\$225	\$225	\$225 / \$225	\$225
Average cost of wellness activities per employee	\$68	\$70	\$70 / \$65	\$65
% of Employees Who Participate in Wellness Educational Opportunities	45%	45%	45% / 45%	45%
# of Employees Taking Part in Health Screening (BP, Cholesterol, Body Fat)	58	80	75 / 67	70

**Wellness Activity Performance Outcomes and Program Trends:**

The City has continued to invest in the Wellness Program as a means of mitigating rising healthcare costs. Funds have been used to sustain on-site fitness classes and utilization of local fitness facilities, health screening events, nutrition programs, CSA programs, educational seminars, and other activities to promote healthy living. In FY 2016-17, employees engaged in a competitive walking challenge with the City of Scottsdale, Arizona. The City also enhanced the options available through the Wellness Incentive program to acknowledge and encourage the many different ways employees and their families pursue healthy living. In FY 2017-18, the Wellness Program has been going strong, with many employees participating in the Wellness Incentives (57), Biometric Screenings (67), Walker Tracker Challenges (67) and the annual Wellness Fair (150). In this fiscal year, we have decided to re-evaluate the on-site fitness classes due to low attendance, and we will be trying out a Boot Camp from MODA. In FY 2018-19 we plan on providing some of the same programs and adding some new ones.

The multitude of opportunities offered to engage employees in healthy living have contributed to steady participation in the City's Wellness Program. A heavy emphasis on wellness during new employee orientation has been important in laying the foundation for participation and conscious consumerism of health services. The City continues to look for new initiatives to keep employees engaged and interested and evaluates existing activities for value and utilization.

In FY 2016-17, as in prior years, the City offered a biometric screening event which included several additional screening tests. Demand for this screening opportunity has remained consistent in recent years. The City offered a similar event in FY 2017-18, and will again in FY 2018-19.

New and innovative programs will be offered in FY 2017-18, which will include bringing back Lunch and Learn (Brown Bags) seminars on topics of significant interest. In FY 2018-19 we plan on adding more learning seminars.

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 BEGINNING WORKING CAPITAL														
301	BEGINNING WORKING CAPITAL													
	-3,289,168		-3,230,607		-3,184,382		-3,184,382	-3,184,382	-3,187,994		-3,226,776			
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL														
	-3,289,168		-3,230,607		-3,184,382		-3,184,382	-3,184,382	-3,187,994		-3,226,776			
CLASS: 35 MISCELLANEOUS REVENUES														
384	INVESTMENT INTEREST EARNINGS													
	-19,685		-30,911		-24,200		-26,443	-37,700	-49,900		-49,900			
386	3RD PARTY SUBROGATION													
	-15,351		-25,438		-35,000		-30,544	-35,000	-35,000		-35,000			
389	MISCELLANEOUS REVENUES													
0399	-286,814		-3,931				-1,227	-1,227						
0399	REIMBURSEMENTS - OTHER													
	-322,910		-584,459		-259,955		-22,314	-22,314						
756	PERS RSRV DISTRIB-NON GAAP REV													
	-4,688													
757	MED/LIFE INS PREM REFUND DISTRIBUTION													
							-677	-677						
763	RETIREE COBRA HLTH INSUR PREMIUM													
							-173,274	-230,350	-230,350		-230,350			
764	MODA MEDICAL CITY-WIDE PREM REFUND													
							-102,762	-102,762						
TOTAL CLASS: 35 MISCELLANEOUS REVENUES														
	-649,448		-644,739		-319,155		-357,241	-430,030	-315,250		-315,250			
CLASS: 40 INTERFUND TRANSFERS/LOANS														
411	TRSFERS FROM GENERAL FUND													
	-275,172		-357,723		-411,381		-342,818	-411,381	-411,381		-411,381			
412	TRSFERS FROM STREET FUND													

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-102,180		-132,834		-152,760		-127,300	-152,760	-152,760		-152,760			
419	TRSFERS FROM WATER FUND													
	-153,032		-198,941		-228,792		-190,660	-228,792	-228,792		-228,792			
421	TRSFERS FROM SEWER FUND													
	-110,126		-143,163		-164,637		-137,198	-242,037	-164,637		-164,637			
424	TRSFERS FROM REPROGRAPHICS FUND													
	-4,095		-5,323		-6,121		-5,101	-6,121	-6,121		-6,121			
425	TRSFERS FROM GARAGE FUND													
	-31,437		-40,868		-46,998		-39,165	-46,998	-46,998		-46,998			
426	TRSFERS FROM ISD													
	-4,432		-5,761		-6,625		-5,521	-6,625	-6,625		-6,625			
430	TRANSFER FROM LIBRARY FUND													
	-74,630		-97,019		-111,572		-92,977	-111,572	-111,572		-111,572			
0317 440	TRSFERS FR STREET LIGHTING FUND													
	-4,550		-5,915		-6,802		-5,668	-6,802	-6,802		-6,802			
441	TRSFERS FR STORM DRAIN FUND													
	-83,113		-108,046		-124,253		-103,544	-124,253	-124,253		-124,253			
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS														
	-842,767		-1,095,593		-1,259,941		-1,049,952	-1,337,341	-1,259,941		-1,259,941			
CLASS: 45 NON-REVENUE RECEIPTS														
462	MODA - P200 MEDICAL PREMIUMS													
	-1,990,663		-2,112,443		-2,153,172		-1,833,454	-2,204,348	-2,465,208		-2,465,208			
463	MODA - DENTAL PREMIUMS													
	-916,216		-912,943		-955,572		-799,080	-963,425	-1,032,180		-1,032,180			
464	SELF-INS. WORKERS COMP - CITY													
	-529,327		-505,985		-490,000		-380,932	-490,000	-490,000		-490,000			
465	SELF-INS. UNEMPLOYMENT- CITY													
	-115,263		-9,697											
466	KAISER MEDICAL PREMIUMS													

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-3,928,631		-4,011,175		-4,273,440		-3,651,394	-4,387,624	-4,631,052		-4,631,052			
467 MODA-P250 (POS)MEDICAL PREMIUMS														
	-2,016,538		-2,143,602		-2,160,480		-1,745,743	-2,104,132	-2,890,308		-2,890,308			
TOTAL CLASS: 45 NON-REVENUE RECEIPTS														
	-9,496,638		-9,695,845		-10,032,664		-8,410,603	-10,149,529	-11,508,748		-11,508,748			
TOTAL DEPARTMENT: 03 REVENUE														
	-14,278,021		-14,666,784		-14,796,142		-13,002,178	-15,101,282	-16,271,933		-16,310,715			

0318

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND                      DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER													
	81,734	1.00	88,520	1.00	93,123	1.00	68,901	85,150	88,584	1.00	88,584	1.00		
031	CITY ATTORNEY													
	26,366	.15	27,238	.15	27,656	.15	23,211	27,657	28,346	.15	28,346	.15		
038	HUMAN RESOURCES DIRECTOR													
	10,856	.10	17,619	.15	19,167	.15	12,980	12,980	19,143	.15	17,245	.15		
056	RECORDS MANAGER													
	8,061	.10	8,656	.10	9,312	.10	7,070	8,966	9,550	.10	9,550	.10		
115	HUMAN RESOURCES SPECIALIST													
	15,203	.25												
116	HUMAN RESOURCES ASSISTANT													
			2,523	.05	2,690	.05	2,195	2,795	2,937	.05	2,937	.05		
0319 182	LEGAL SERVICES MANAGER													
	10,359	.15	11,359	.15	12,329	.15	9,369	11,884	13,072	.15	13,072	.15		
192	ASSISTANT CITY ATTORNEY 3													
	15,981	.15	12,888	.15	18,371	.15	13,539	16,918	20,241	.15	20,241	.15		
194	BENEFITS REPRESENTATIVE													
	29,807	.75	51,725	.90	56,504	.90	43,443	55,270	60,796	.90	60,796	.90		
202	HUMAN RESOURCES ANALYST													
			7,870	.10	7,882	.10	6,374	8,012	8,231	.10	8,231	.10		
221	SUPPORT SPECIALIST 2													
	5,128	.10	5,305	.10	5,392	.10	4,322	5,412	5,592	.10	5,592	.10		
285	EMPLOYEE LABOR RELATIONS MANAGER													
		.05	5,018	.05	5,969	.05	4,182	5,298	5,407	.05	5,407	.05		
299	PAYROLL TAXES AND FRINGES													
	116,003		115,983		136,731		101,243	122,329	138,545		143,481			
TOTAL CLASS: 05 PERSONNEL SERVICES														
	319,498	2.80	354,704	2.90	395,126	2.90	296,829	362,671	400,444	2.90	403,482	2.90		

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND                      DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 10 MATERIALS & SERVICES														
303 OFFICE FURNITURE & EQUIPMENT	11,282		6,400		13,600		10,870	12,000	10,000		10,000			
305 SPECIAL DEPARTMENT SUPPLIES	3,956		3,864		5,000		1,448	4,000	5,000		5,000			
307 MEMBERSHIP FEES	800		820		850		170	850	900		900			
308 PERIODICALS & SUBSCRIPTIONS	495		495		600		495	600	600		600			
321 TRAVEL, TRAINING & SUBSISTENCE	235		43		1,250		542	1,100	1,250		1,250			
326 CITYWIDE TRAINING	1,951		8,083		11,000		5,160	11,000	11,000		11,000			
328 MEALS & RELATED EXPENSE	45		74		250			200	200		200			
330 MILEAGE REIMBURSEMENT	90		123		175		95	175	200		200			
341 COMMUNICATIONS EXPENSE	107													
387 GENERAL LIABILITY INSURANCE	446,639		442,705		462,300		446,494	455,000	479,980		551,077			
388 PROPERTY INSURANCE	202,915		155,601		160,500		152,194	160,500	175,000		175,000			
389 W/C EXCESS INSURANCE COVERAGE	110,355		117,925		119,800		108,870	108,870	119,800		119,800			
390 PUBLIC EMPLOYEES BOND	600		500		500		500	500	500		500			
392 HEALTH INSURANCE	8,199,023		8,479,841		8,761,287		7,301,600	8,813,873	10,118,780		10,118,780			
393 WORKERS COMP STATE ASSESSMENT														

0320

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND                      DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	20,789		23,933		25,000		26,975	25,000	25,000		25,000		25,000	
394	WELLNESS PROGRAM EXPENSE													
	27,929		23,587		38,000		9,740	22,000	30,000		30,000		30,000	
395	PERFORMANCE BOND INSURANCE													
	4,800		6,618		6,600		3,915	3,915	4,300		4,300		4,300	
399	DENTAL INSURANCE													
	876,447		850,657		946,544		673,005	916,916	1,002,981		1,002,981		1,002,981	
457	BVTN BLDG FLOOD DAMAGE EXPENSE													
	864		30,705											
461	SPECIAL EXPENSE													
	1,792		472		2,500		436	2,500	2,500		2,500		2,500	
462	ADA COMPLIANCE EXPENSE													
	3,000				3,000			3,000	3,000		3,000		3,000	
511	PROFESSIONAL SERVICES													
	111,204		157,954		141,750		132,503	138,382	144,500		144,500		144,500	
520	CITY PROPERTY DAMAGE CLAIMS													
	99,245		173,108		120,000		110,880	120,000	125,000		125,000		125,000	
521	THIRD PARTY LIABILITY CLAIMS													
	103,929		337,075		125,000		159,272	225,000	160,000		160,000		160,000	
527	THIRD PARTY PROPERTY CLAIMS													
	348		1,150		2,500		907	1,000	2,000		2,000		2,000	
528	WORKERS COMP CLAIMS													
	346,117		147,689		200,000		327,400	325,000	200,000		200,000		200,000	
529	UNEMPLOYMENT CLAIMS													
	64,819		47,399		60,000		78,030	60,000	60,000		60,000		60,000	
TOTAL CLASS: 10 MATERIALS & SERVICES														
	10,639,776		11,016,821		11,208,006		9,551,501	11,411,381	12,682,491		12,753,588		12,753,588	
CLASS: 25 TRANSFERS														
801	TRSFER TO GENERAL FD - OVERHEAD													

0321

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND                      DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	34,222		55,781		49,599		41,334	49,599	53,913		53,913			
802	TRSFRR TO GENERAL FD-ACCOUNTING													
	41,932		43,788		35,526		29,604	35,526	41,579		41,579			
816	TRSFRRS TO REPROGRAPHICS FUND													
	3,059		2,130		3,304		1,143	3,304	3,328		3,328			
818	TRSFRRS TO ISD-ALLOCATED													
	8,930		9,181		12,025		10,021	12,025	13,122		13,122			
TOTAL CLASS: 25 TRANSFERS														
	88,143		110,880		100,454		82,102	100,454	111,942		111,942			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
991	CONTINGENCY - UNRESERVED													
					647,556				682,056		646,703			
998	RESERVE													
					2,445,000				2,395,000		2,395,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
					3,092,556				3,077,056		3,041,703			
TOTAL DEPARTMENT: 40 INSURANCE DIVISION														
	11,047,417	2.80	11,482,405	2.90	14,796,142	2.90	9,930,432	11,874,506	16,271,933	2.90	16,310,715	2.90		

City of Beaverton - Finance  
 Budget Preparation - 2019

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 03 REVENUE  
 PROGRAM: 0015 SELF-INS UNEMPLOYMENT

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL	247,891	298,374	244,585	244,585	163,984	167,777
-----	---------------------------	---------	---------	---------	---------	---------	---------

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL		247,891	298,374	244,585	244,585	163,984	167,777
---	--	---------	---------	---------	---------	---------	---------

CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS	1,937	2,951	2,400	2,400	3,900	3,900
-----	------------------------------	-------	-------	-------	-------	-------	-------

757	MED/LIFE INS PREM REFUND DISTRIBUTION					48	
-----	---------------------------------------	--	--	--	--	----	--

TOTAL CLASS: 35 MISCELLANEOUS REVENUES		1,937	2,951	2,400	2,448	3,900	3,900
--	--	-------	-------	-------	-------	-------	-------

CLASS: 45 NON-REVENUE RECEIPTS

465	SELF-INS. UNEMPLOYMENT- CITY	115,263	9,697				
-----	------------------------------	---------	-------	--	--	--	--

TOTAL CLASS: 45 NON-REVENUE RECEIPTS		115,263	9,697				
--------------------------------------	--	---------	-------	--	--	--	--

TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT		365,091	311,022	246,985	247,033	167,884	171,677
---	--	---------	---------	---------	---------	---------	---------

**BP WORKSHEET & JUSTIFICATION**

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:  
 FY 15-16 BUDGETED INTEREST EARNINGS ARE BASED UPON .50%  
 FY 16-17 BUDGETED INTEREST EARNINGS ARE BASED UPON .55%  
 FY 17-18 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.10%  
 FY 18-19 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.75%

757 MED/LIFE INS PREM REFUND DISTRIBUTION

MODA MEDICAL INSURANCE PREMIUM EXPERIENCE REBATE DISTRIBUTION TO OPERATING FUNDS

465 SELF-INS. UNEMPLOYMENT- CITY

CHARGES PER EMPLOYEE FOR UNEMPLOYMENT COSTS PROCESSED THROUGH THE PAYROLL SYSTEM  
 THE ACCUMULATED RESERVES HAVE EXCEEDED THEIR TARGETED GOLA AND PAYROLL CHARGES FOR  
 UNEMPLOYMENT CLAIMS CAN BE SUSPENDED FOR:  
 FY 2016-17  
 FY 2017-18  
 FY 2018-19  
 IT IS ANTICIPATED THAT THE PAYROLL CHARGE WOULD BEGIN AGAIN IN FY 2019-20

City of Beaverton - Finance  
 Budget Preparation - 2019

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0015 SELF-INS UNEMPLOYMENT

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 PERSONNEL SERVICES													
038	HUMAN RESOURCES DIRECTOR		5,874	.05	6,388	.05	4,326	6,380	.05	5,747	.05		
116	HUMAN RESOURCES ASSISTANT		2,523	.05	2,690	.05	2,795	2,937	.05	2,937	.05		
285	EMPLOYEE LABOR RELATIONS MANAGER		.05	5,018	.05	5,969	.05	5,298	5,407	.05	5,407	.05	
299	PAYROLL TAXES AND FRINGES		1,372		5,106		7,865	6,011		7,163		7,179	
TOTAL CLASS: 05 PERSONNEL SERVICES													
	1,372	.05	18,521	.15	22,912	.15	18,430	21,887	.15	21,270	.15		
CLASS: 10 MATERIALS & SERVICES													
529	UNEMPLOYMENT CLAIMS		64,819		47,399		60,000	60,000		60,000		60,000	
TOTAL CLASS: 10 MATERIALS & SERVICES													
	64,819		47,399		60,000		60,000	60,000		60,000		60,000	
CLASS: 25 TRANSFERS													
816	TRSFERS TO REPROGRAPHICS FUND		526		517		826	826		832		832	
TOTAL CLASS: 25 TRANSFERS													
	526		517		826		826	832		832		832	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
991	CONTINGENCY - UNRESERVED						68,247		40,165		44,575		
998	RESERVE						95,000		45,000		45,000		
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
					163,247			85,165		89,575			
TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT													
	66,717	.05	66,437	.15	246,985	.15	79,256	167,884	.15	171,677	.15		

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0015 SELF-INS UNEMPLOYMENT

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 038 HUMAN RESOURCES DIRECTOR  
 FY 16-17 REFLECTS POSITION REALLOCATION TO 75% /10% /5%/10%: 001-15-0534 / 001-15-0536 / 706-40-0015 / 706-40-0016.
- 116 HUMAN RESOURCES ASSISTANT  
 FY 16-17 REFLECTS POSITION REALLOCATION TO 70% / 25% / 5% IN 001-15-0534 / 001-15-0536 / 706-40-0015.
- 285 EMPLOYEE LABOR RELATIONS MANAGER  
 FY 15-16 REFLECTS MID-YEAR ESTABLISHMENT OF THE EMPLOYEE LABOR RELATIONS MANAGER POSITION.
- 299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY TOTALS 61.45% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 37.07% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 20.74% FOR RETIREMENT CONTRIBUTIONS (25.39% PERS. 16.72% OPSRP GENERAL OR 21.49% OPSRP POLICE), A 2.23% CONTRIBUTION TO THE PERS RESERVE FUND, AND 6.45% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.38% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES
- 529 UNEMPLOYMENT CLAIMS  
 ANTICIPATED UNEMPLOYMENT CLAIMS
- 816 TRSFERS TO REPROGRAPHICS FUND  
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS
- 991 CONTINGENCY - UNRESERVED
- 998 RESERVE  
 RESERVE FOR UNEXPECTED OR UNPLANNED CLAIMS

City of Beaverton - Finance  
 Budget Preparation - 2019

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL	653,975	824,868	779,252	779,252	847,548	855,137
-----	---------------------------	---------	---------	---------	---------	---------	---------

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL		653,975	824,868	779,252	779,252	847,548	855,137
---	--	---------	---------	---------	---------	---------	---------

CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS	5,670	8,836	7,400	12,200	15,300	15,300
-----	------------------------------	-------	-------	-------	--------	--------	--------

389	MISCELLANEOUS REVENUES	286,814	3,931		1,227		
-----	------------------------	---------	-------	--	-------	--	--

399	REIMBURSEMENTS - OTHER	276,056	313,229	259,955	50		
-----	------------------------	---------	---------	---------	----	--	--

756	PERS RSRV DISTRIB-NON GAAP REV	656					
-----	--------------------------------	-----	--	--	--	--	--

757	MED/LIFE INS PREM REFUND DISTRIBUTION				441		
-----	---------------------------------------	--	--	--	-----	--	--

763	RETIREE COBRA HLTH INSUR PREMIUM				230,350	230,350	230,350
-----	----------------------------------	--	--	--	---------	---------	---------

764	MODA MEDICAL CITY-WIDE PREM REFUND				102,762		
-----	------------------------------------	--	--	--	---------	--	--

TOTAL CLASS: 35 MISCELLANEOUS REVENUES		569,196	325,996	267,355	347,030	245,650	245,650
--	--	---------	---------	---------	---------	---------	---------

CLASS: 45 NON-REVENUE RECEIPTS

462	MODA - P200 MEDICAL PREMIUMS	1,990,663	2,112,443	2,153,172	2,204,348	2,465,208	2,465,208
-----	------------------------------	-----------	-----------	-----------	-----------	-----------	-----------

463	MODA - DENTAL PREMIUMS	916,216	912,943	955,572	963,425	1,032,180	1,032,180
-----	------------------------	---------	---------	---------	---------	-----------	-----------

466	KAISER MEDICAL PREMIUMS	3,928,631	4,011,175	4,273,440	4,387,624	4,631,052	4,631,052
-----	-------------------------	-----------	-----------	-----------	-----------	-----------	-----------

467	MODA-P250 (POS)MEDICAL PREMIUMS	2,016,538	2,143,602	2,160,480	2,104,132	2,890,308	2,890,308
-----	---------------------------------	-----------	-----------	-----------	-----------	-----------	-----------

OBJ	OBJECT DESCRIPTION
JUSTIFICATIONS	

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:  
 FY 15-16 BUDGETED INTEREST EARNINGS ARE BASED UPON .50%  
 FY 16-17 BUDGETED INTEREST EARNINGS ARE BASED UPON .55%  
 FY 17-18 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.10%  
 FY 18-19 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.75%

389 MISCELLANEOUS REVENUES

EXPERIENCE RATE REIMBURSEMENT FROM THE MODA MEDICAL PLANS:  
 FY 2014-15 \$561,413 REFUND OF WHICH \$250,000 WAS RETURNED TO THE PARTICIPATING FUNDS  
 FY 2015-16 \$584,123 REFUND OF WHICH \$300,822 WAS RETURNED TO THE PARTICIPATING FUNDS  
 FY 2016-17 \$296,692 REFUND OF WHICH \$230,000 WAS RETURNED TO THE PARTICIPATING FUNDS

399 REIMBURSEMENTS - OTHER

COBRA PAYMENTS RECEIVED FROM FORMER EMPLOYEES FOR MEDICAL AND DENTAL  
 COVERAGE. THE COBRA PAYMENTS ARE EQUAL TO THE ACTUAL PREMIUM COVERAGE  
 COST AND AN ADMINISTRATION FEE. RETIREES PAY THE ACTUAL PREMIUM AMOUNTS - \$237,000  
 PROPORTIONAL SHARE OF \$500,000 DISBURSEMENT FROM THE PERS RESERVE FUND - \$350

756 PERS RSRV DISTRIB-NON GAAP REV

RETIREMENT RESERVES \$1 MILLION DISTRIBUTION TO OPERATING FUNDS.

757 MED/LIFE INS PREM REFUND DISTRIBUTION

MODA MEDICAL INSURANCE PREMIUM EXPERIENCE REBATE DISTRIBUTION TO OPERATING FUNDS

763 RETIREE COBRA HLTH INSUR PREMIUM

NEW OBJECT CODE 763 WAS ESTABLISHED TO ACCOUNT FOR RETIREES' COBRA HEALTH INSURANCE  
 PREMIUM PAYMENTS IN FY 17-18

764 MODA MEDICAL CITY-WIDE PREM REFUND

462 MODA - P200 MEDICAL PREMIUMS

CHARGES PER EMPLOYEE FOR PLAN 200 MEDICAL COSTS PROCESSED THROUGH  
 THE PAYROLL SYSTEM  
 FY2018-19 PROPOSED REFLECTS AN 11% INCREASE IN PREMIUM RATES

463 MODA - DENTAL PREMIUMS

CHARGES PER EMPLOYEE FOR DENTAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM  
 FY2018-19 PROPOSED REFLECTS AN 1.8% INCREASE IN PREMIUM RATES

466 KAISER MEDICAL PREMIUMS

CHARGES PER EMPLOYEE FOR KAISER MEDICAL COSTS PROCESSED THROUGH  
 THE PAYROLL SYSTEM  
 FY2018-19 PROPOSED REFLECTS A 7.5% INCREASE IN PREMIUM RATES

467 MODA-P250 (POS)MEDICAL PREMIUMS

CHARGES PER EMPLOYEE FOR THE P 250 PLAN MEDICAL COSTS PROCESSED THROUGH THE PAYROLL  
 SYSTEM.  
 FY2018-19 PROPOSED REFLECTS AN 11% INCREASE IN PREMIUM RATES

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

TOTAL CLASS: 45 NON-REVENUE RECEIPTS

8,852,048      9,180,163      9,542,664      9,659,529    11,018,748      11,018,748

TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

10,075,219      10,331,027      10,589,271      10,785,811    12,111,946      12,119,535

TOTAL DEPARTMENT: 03 REVENUE

14,278,021      14,666,784      14,796,142      15,101,282    16,271,933      16,310,715

## BP WORKSHEET & JUSTIFICATION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

City of Beaverton - Finance  
 Budget Preparation - 2019

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

038	HUMAN RESOURCES DIRECTOR												
	10,856	.10	11,745	.10	12,779	.10	8,654	12,763	.10	11,498	.10		
115	HUMAN RESOURCES SPECIALIST												
	15,203	.25											
194	BENEFITS REPRESENTATIVE												
	29,807	.75	51,725	.90	56,504	.90	55,270	60,796	.90	60,796	.90		
202	HUMAN RESOURCES ANALYST												
			7,870	.10	7,882	.10	8,012	8,231	.10	8,231	.10		
299	PAYROLL TAXES AND FRINGES												
	28,619		30,419		36,811		33,044	38,785		39,997			

TOTAL CLASS: 05 PERSONNEL SERVICES

	84,485	1.10	101,759	1.10	113,976	1.10	104,980	120,575	1.10	120,522	1.10		
--	--------	------	---------	------	---------	------	---------	---------	------	---------	------	--	--

CLASS: 10 MATERIALS & SERVICES

308	PERIODICALS & SUBSCRIPTIONS												
	495		495		600		600	600		600			
392	HEALTH INSURANCE												
	8,199,023		8,479,841		8,761,287		8,813,873	10,118,780		10,118,780			
394	WELLNESS PROGRAM EXPENSE												
	27,929		23,587		38,000		22,000	30,000		30,000			
399	DENTAL INSURANCE												
	876,447		850,657		946,544		916,916	1,002,981		1,002,981			
511	PROFESSIONAL SERVICES												
	30,574		51,999		40,750		44,382	38,500		38,500			

TOTAL CLASS: 10 MATERIALS & SERVICES

	9,134,468		9,406,579		9,787,181		9,797,771	11,190,861		11,190,861			
--	-----------	--	-----------	--	-----------	--	-----------	------------	--	------------	--	--	--

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

038 HUMAN RESOURCES DIRECTOR  
 POSITION ALLOCATION IS 80%/10%/10% IN THE FOLLOWING: 001-15-0534/001-15-0536/706-40-0016

115 HUMAN RESOURCES SPECIALIST  
 FY15-16 REFLECTS REALLOCATION TO 50% / 25% / 25% IN 001-15-0534 / 001-15-0536/ 706-40-0016  
 FY 16-17 REFLECTS REALLOCATION TO 75% / 25% IN 001-15-0534 / 001-15-0536

194 BENEFITS REPRESENTATIVE  
 FY 15-16 REFLECTS POSITION REALLOCATION TO 25%/75% IN 001-15-0534 / 706-40-0016.  
 FY 16-17 REFLECTS POSITION REALLOCATION TO 10% / 90% IN 001-15-0534 / 706-40-0016

202 HUMAN RESOURCES ANALYST  
 FY 16-17 REFLECTS POSITION REALLOCATION TO 90% / 10% IN 001-15-0534 / 706-40-0016

299 PAYROLL TAXES AND FRINGES  
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY TOTALS 61.45% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:  
 37.07% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 20.74% FOR RETIREMENT CONTRIBUTIONS (25.39% PERS. 16.72% OPSRP GENERAL OR 21.49% OPSRP POLICE), A 2.23% CONTRIBUTION TO THE PERS RESERVE FUND, AND 6.45% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)  
 24.38% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

308 PERIODICALS & SUBSCRIPTIONS  
 HOPE NEWSLETTER DISTRIBUTED BI-MONTHLY

392 HEALTH INSURANCE  
 FY 2018-19 REFLECTS:  
 MODA PLAN P200 AND P250 REFLECTS AN 11.0% INCREASE IN PREMIUMS OVER FY 2017-18 RATES.  
 KAISER PLAN REFLECTS A 7.5% INCREASE IN PREMIUMS OVER FY 2017-18 RATES

394 WELLNESS PROGRAM EXPENSE  
 HEALTH SCREENING EVENTS  
 WELLNESS FAIR  
 ONLINE PROGRAM INCLUDING INCENTIVES  
 FITNESS PROGRAMS AND INCENTIVES  
 ADDITIONAL EVENTS, SEMINARS, ETC.

399 DENTAL INSURANCE  
 DENTAL PAYMENTS ON THE VARIOUS DENTAL PROGRAMS  
 FY 2018-19 REFLECTS A 1.8% INCREASE OVER FY 2017-18 PREMIUMS

511 PROFESSIONAL SERVICES  
 FLEXIBLE SPENDING ACCOUNT FEES \$9,300  
 FLU SHOTS \$1,000  
 EMPLOYEE ASSISTANCE PROGRAM FEES .25/MONTH.EE X 552 EMPLOYEES) \$700  
 MEDICAL SCREENINGS & FITNESS FOR DUTY \$17,000  
 NW OCCUPATIONAL PRE-EMPLOYMENT PHYSICALS \$4,000  
 GASB 45 ACTUARIAL REVIEW \$4,500  
 NW CAPITAL MGMNT (457 DEFERRED COMPENSATION PLAN CONSULTANT) \$2,000

City of Beaverton - Finance  
 Budget Preparation - 2019

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - PROPOSED		2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 25 TRANSFERS													
801	TRSFR TO GENERAL FD - OVERHEAD												
	9,495		20,983		15,255		15,255	16,509		16,509			
802	TRSFR TO GENERAL FD-ACCOUNTING												
	20,966		21,894		11,842		11,842	17,121		17,121			
816	TRSFRS TO REPROGRAPHICS FUND												
	935		562		826		826	832		832			
TOTAL CLASS: 25 TRANSFERS													
	31,396		43,439		27,923		27,923	34,462		34,462			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
991	CONTINGENCY - UNRESERVED												
					310,191			416,048		423,690			
998	RESERVE												
					350,000			350,000		350,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
					660,191			766,048		773,690			
TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM													
	9,250,349	1.10	9,551,777	1.10	10,589,271	1.10	9,930,674	12,111,946	1.10	12,119,535	1.10		
TOTAL DEPARTMENT: 40 INSURANCE DIVISION													
	11,047,417	2.80	11,482,405	2.90	14,796,142	2.90	11,874,506	16,271,933	2.90	16,310,715	2.90		
TOTAL FUND: 706 INSURANCE AGENCY FUND													
	11,047,417	2.80	11,482,405	2.90	14,796,142	2.90	11,874,506	16,271,933	2.90	16,310,715	2.90		

## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 40 INSURANCE DIVISION  
PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

801	TRSFR TO GENERAL FD - OVERHEAD
802	TRSFR TO GENERAL FD-ACCOUNTING
816	TRSFRS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS
991	CONTINGENCY - UNRESERVED
998	RESERVE RESERVE FOR FUTURE MEDICAL INSURANCE EXPENSE INCREASES SET AT \$350,000

**INSURANCE FUND  
FY 2017-18 ADOPTED**

Code	Position Title	Actual FY 16-17	Adopted FY 17-18	New	Transfer	Reclass	Deleted	Ending FY 17-18
30	RISK & SAFETY OFFICER	1.00	1.00					1.00
31	CITY ATTORNEY	0.15	0.15					0.15
38	HUMAN RESOURCES DIRECTOR	0.15	0.15					0.15
56	RECORDS MANAGER	0.10	0.10					0.10
116	HUMAN RESOURCES ASSISTANT	0.05	0.05					0.05
182	LEGAL SERVICES MANAGER	0.15	0.15					0.15
192	ASSISTANT CITY ATTORNEY 3	0.15	0.15					0.15
194	BENEFITS REPRESENTATIVE	0.90	0.90					0.90
202	HUMAN RESOURCES ANALYST	0.10	0.10					0.10
221	SUPPORT SPECIALIST 2	0.10	0.10					0.10
285	EMPLOYEE LABOR RELATIONS MANAG	0.05	0.05					0.05
	<b>Total</b>	<b>2.90</b>	<b>2.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.90</b>

**FY 2018-19 PROPOSED**

Code	Position Title	Ending FY 17-18	New	Transfer	Reclass	Deleted	Proposed FY 18-19
30	RISK & SAFETY OFFICER	1.00					1.00
31	CITY ATTORNEY	0.15					0.15
38	HUMAN RESOURCES DIRECTOR	0.15					0.15
56	RECORDS MANAGER	0.10					0.10
116	HUMAN RESOURCES ASSISTANT	0.05					0.05
182	LEGAL SERVICES MANAGER	0.15					0.15
192	ASSISTANT CITY ATTORNEY 3	0.15					0.15
194	BENEFITS REPRESENTATIVE	0.90					0.90
202	HUMAN RESOURCES ANALYST	0.10					0.10
221	SUPPORT SPECIALIST 2	0.10					0.10
285	EMPLOYEE LABOR RELATIONS MANAG	0.05					0.05
	<b>Total</b>	<b>2.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.90</b>

**ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 26, 2018 3:44 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
706-40	INSURANCE DIVISION											
706-40-0010-05-030	RISK & SAFETY OFFICER	0.40	851			34,060				34,060	20,133	54,193
706-40-0010-05-031	CITY ATTORNEY	0.10	224			18,437				18,440	7,796	26,236
706-40-0010-05-056	RECORDS MANAGER	0.05	102			4,483				4,483	1,924	6,407
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	208			7,923				7,922	5,030	12,952
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	188			11,280				11,278	4,776	16,054
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	105			2,706				2,706	1,344	4,050
	GEN LIAB & COMP INS COVERAGE	0.80	1,678			78,890				78,889	41,003	119,892
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,277			51,090				51,090	30,197	81,287
706-40-0014-05-031	CITY ATTORNEY	0.05	112			9,219				9,217	3,900	13,117
706-40-0014-05-056	RECORDS MANAGER	0.05	102			4,483				4,483	1,924	6,407
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	104			3,962				3,962	2,517	6,479
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	94			5,640				5,640	2,389	8,029
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	105			2,706				2,706	1,344	4,050
0336	SELF-INS WORKERS COMP INS	0.85	1,794			77,099				77,098	42,271	119,369
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR		74			4,327				4,326	2,100	6,426
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.05	104			2,689			105	2,795	1,017	3,812
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	106			5,298				5,298	2,894	8,192
	SELF-INS UNEMPLOYMENT	0.10	284			12,313			105	12,419	6,011	18,430
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR		148			8,653				8,654	4,201	12,855
706-40-0016-05-194	BENEFITS REPRESENTATIVE	0.90	1,872			55,272				55,270	24,555	79,825
706-40-0016-05-202	HUMAN RESOURCES ANALYST	0.10	216			8,011				8,012	4,288	12,300
	MEDICAL AND DENTAL PROGRAM	1.00	2,235			71,936				71,936	33,044	104,980

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
706-40	INSURANCE DIVISION											
	**** DEPARTMENT TOTAL ****	2.75	5,991			240,238			105	240,342	122,329	362,671

0337

**PROPOSE - PAYROLL EXPENSE BY DEPARTMENT**

Thursday, April 26, 2018 3:45 PM

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
706-40	INSURANCE DIVISION											
706-40-0010-05-030	RISK & SAFETY OFFICER	0.40	864			35,432				35,432	23,159	58,591
706-40-0010-05-031	CITY ATTORNEY	0.10	224			18,897				18,897	8,729	27,626
706-40-0010-05-056	RECORDS MANAGER	0.05	107			4,775				4,775	2,188	6,963
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	216			8,715				8,715	5,738	14,453
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	212			13,494				13,494	6,202	19,696
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	105			2,796				2,796	1,516	4,312
	GEN LIAB & COMP INS COVERAGE	0.80	1,728			84,109				84,109	47,532	131,641
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,296			53,152				53,152	34,736	87,888
706-40-0014-05-031	CITY ATTORNEY	0.05	111			9,449				9,449	4,362	13,811
706-40-0014-05-056	RECORDS MANAGER	0.05	107			4,775				4,775	2,188	6,963
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	107			4,357				4,357	2,867	7,224
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	105			6,747				6,747	3,104	9,851
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	105			2,796				2,796	1,516	4,312
0338	SELF-INS WORKERS COMP INS	0.85	1,831			81,276				81,276	48,773	130,049
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR	0.05	94			5,747				5,747	3,138	8,885
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.05	103			2,757			180	2,937	792	3,729
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	105			5,407				5,407	3,249	8,656
	SELF-INS UNEMPLOYMENT	0.15	302			13,911			180	14,091	7,179	21,270
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR	0.10	190			11,498				11,498	6,271	17,769
706-40-0016-05-194	BENEFITS REPRESENTATIVE	0.90	1,908			60,796				60,796	29,004	89,800
706-40-0016-05-202	HUMAN RESOURCES ANALYST	0.10	216			8,231				8,231	4,722	12,953
	MEDICAL AND DENTAL PROGRAM	1.10	2,314			80,525				80,525	39,997	120,522

ACCOUNT	TITLE	FTE	REG HRS	OT HRS	HIL HRS	REG PAY	OT PAY	HIL PAY	ADD PAY	SALARY	FBAMT	TOT AMT
706-40	INSURANCE DIVISION											
	**** DEPARTMENT TOTAL ****	2.90	6,175			259,821			180	260,001	143,481	403,482

0339