

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	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	-3,226,776		-3,226,776	
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TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

	-3,289,168		-3,230,607		-3,184,382		-3,184,382	-3,184,382	-3,226,776		-3,226,776	
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CLASS: 35 MISCELLANEOUS REVENUES

384 INVESTMENT INTEREST EARNINGS

	-19,685		-30,911		-24,200		-34,696	-37,700	-49,900		-49,900	
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386 3RD PARTY SUBROGATION

	-15,351		-25,438		-35,000		-14,742	-35,000	-35,000		-35,000	
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389 MISCELLANEOUS REVENUES

	-286,814		-3,931				-1,227	-1,227				
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399 REIMBURSEMENTS - OTHER

	-322,910		-584,459		-259,955		-25,030	-22,314				
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756 PERS RSRV DISTRIB-NON GAAP REV

	-4,688											
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757 MED/LIFE INS PREM REFUND DISTRIBUTION

							-677	-677				
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763 RETIREE COBRA HLTH INSUR PREMIUM

							-203,054	-230,350	-230,350		-230,350	
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764 MODA MEDICAL CITY-WIDE PREM REFUND

							-102,762	-102,762				
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TOTAL CLASS: 35 MISCELLANEOUS REVENUES

	-649,448		-644,739		-319,155		-382,188	-430,030	-315,250		-315,250	
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411 TRSFERS FROM GENERAL FUND

	-275,172		-357,723		-411,381		-411,381	-411,381	-411,381		-411,381	
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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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	-102,180		-132,834		-152,760		-152,760	-152,760	-152,760		-152,760	
419	TRSFERS FROM WATER FUND											
	-153,032		-198,941		-228,792		-228,792	-228,792	-228,792		-228,792	
421	TRSFERS FROM SEWER FUND											
	-110,126		-143,163		-242,037		-164,637	-242,037	-164,637		-164,637	
424	TRSFERS FROM REPROGRAPHICS FUND											
	-4,095		-5,323		-6,121		-6,121	-6,121	-6,121		-6,121	
425	TRSFERS FROM GARAGE FUND											
	-31,437		-40,868		-46,998		-46,998	-46,998	-46,998		-46,998	
426	TRSFERS FROM ISD											
	-4,432		-5,761		-6,625		-6,625	-6,625	-6,625		-6,625	
430	TRANSFER FROM LIBRARY FUND											
	-74,630		-97,019		-111,572		-111,572	-111,572	-111,572		-111,572	
440	TRSFERS FR STREET LIGHTING FUND											
	-4,550		-5,915		-6,802		-6,802	-6,802	-6,802		-6,802	
441	TRSFERS FR STORM DRAIN FUND											
	-83,113		-108,046		-124,253		-124,253	-124,253	-124,253		-124,253	
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS												
	-842,767		-1,095,593		-1,337,341		-1,259,941	-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		-2,202,841	-2,204,348	-2,465,208		-2,465,208	
463	MODA - DENTAL PREMIUMS											
	-916,216		-912,943		-955,572		-956,248	-963,425	-1,032,180		-1,032,180	
464	SELF-INS. WORKERS COMP - CITY											
	-529,327		-505,985		-490,000		-455,801	-490,000	-490,000		-490,000	
465	SELF-INS. UNEMPLOYMENT- CITY											
	-115,263		-9,697									
466	KAISER MEDICAL PREMIUMS											

0766

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	-3,928,631		-4,011,175		-4,273,440		-4,389,895	-4,387,624	-4,631,052		-4,631,052	
467	MODA-P250 (POS)MEDICAL PREMIUMS											
	-2,016,538		-2,143,602		-2,160,480		-2,091,514	-2,104,132	-2,890,308		-2,890,308	
TOTAL CLASS: 45 NON-REVENUE RECEIPTS												
	-9,496,638		-9,695,845		-10,032,664		-10,096,299	-10,149,529	-11,508,748		-11,508,748	
TOTAL DEPARTMENT: 03 REVENUE												
	-14,278,021		-14,666,784		-14,873,542		-14,922,810	-15,101,282	-16,310,715		-16,310,715	

0767

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND DEPT: 40 INSURANCE DIVISION

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

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER											
	81,734	1.00	88,520	1.00	93,123	1.00	81,731	85,150	88,584	1.00	88,584	1.00
031	CITY ATTORNEY											
	26,366	.15	27,238	.15	27,656	.15	27,162	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	17,245	.15	17,245	.15
056	RECORDS MANAGER											
	8,061	.10	8,656	.10	9,312	.10	8,450	8,966	9,550	.10	9,550	.10
115	HUMAN RESOURCES SPECIALIST											
	15,203	.25										
0768 116	HUMAN RESOURCES ASSISTANT											
			2,523	.05	2,690	.05	2,638	2,795	2,937	.05	2,937	.05
182	LEGAL SERVICES MANAGER											
	10,359	.15	11,359	.15	12,329	.15	11,199	11,884	13,072	.15	13,072	.15
192	ASSISTANT CITY ATTORNEY 3											
	15,981	.15	12,888	.15	18,371	.15	16,674	16,918	20,241	.15	20,241	.15
194	BENEFITS REPRESENTATIVE											
	29,807	.75	51,725	.90	56,504	.90	52,074	55,270	60,796	.90	60,796	.90
202	HUMAN RESOURCES ANALYST											
			7,870	.10	7,882	.10	7,564	8,012	8,231	.10	8,231	.10
221	SUPPORT SPECIALIST 2											
	5,128	.10	5,305	.10	5,392	.10	5,145	5,412	5,592	.10	5,592	.10
285	EMPLOYEE LABOR RELATIONS MANAGER											
		.05	5,018	.05	5,969	.05	4,979	5,298	5,407	.05	5,407	.05
299	PAYROLL TAXES AND FRINGES											
	116,003		115,983		136,731		119,841	122,329	143,481		143,481	
TOTAL CLASS: 05 PERSONNEL SERVICES												
	319,498	2.80	354,704	2.90	395,126	2.90	350,437	362,671	403,482	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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	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		2,977	4,000	5,000		5,000	
307	MEMBERSHIP FEES											
	800		820		850		820	850	900		900	
308	PERIODICALS & SUBSCRIPTIONS											
	495		495		600		990	600	600		600	
321	TRAVEL, TRAINING & SUBSISTENCE											
	235		43		1,250		542	1,100	1,250		1,250	
0769 326	CITYWIDE TRAINING											
	1,951		8,083		11,000		8,360	11,000	11,000		11,000	
328	MEALS & RELATED EXPENSE											
	45		74		250		97	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	551,077		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		8,752,684	8,813,873	10,118,780		10,118,780	
393	WORKERS COMP STATE ASSESSMENT											

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	20,789		23,933		25,000		27,497	25,000	25,000		25,000	
394	WELLNESS PROGRAM EXPENSE											
	27,929		23,587		38,000		16,188	22,000	30,000		30,000	
395	PERFORMANCE BOND INSURANCE											
	4,800		6,618		6,600		3,915	3,915	4,300		4,300	
399	DENTAL INSURANCE											
	876,447		850,657		946,544		804,324	916,916	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	
462	ADA COMPLIANCE EXPENSE											
	3,000				3,000			3,000	3,000		3,000	
511	PROFESSIONAL SERVICES											
	111,204		157,954		141,750		133,257	138,382	144,500		144,500	
520	CITY PROPERTY DAMAGE CLAIMS											
	99,245		173,108		120,000		176,472	120,000	125,000		125,000	
521	THIRD PARTY LIABILITY CLAIMS											
	103,929		337,075		197,000		159,272	225,000	160,000		160,000	
527	THIRD PARTY PROPERTY CLAIMS											
	348		1,150		2,500		907	1,000	2,000		2,000	
528	WORKERS COMP CLAIMS											
	346,117		147,689		327,400		327,400	325,000	200,000		200,000	
529	UNEMPLOYMENT CLAIMS											
	64,819		47,399		60,000		78,030	60,000	60,000		60,000	
TOTAL CLASS: 10 MATERIALS & SERVICES												
	10,639,776		11,016,821		11,407,406		11,213,191	11,411,381	12,753,588		12,753,588	

CLASS: 25 TRANSFERS

801 TRSFR TO GENERAL FD - OVERHEAD

**BUDGET PREPARATION WORKSHEET SUMMARY**

FUND: 706 INSURANCE AGENCY FUND                      DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	34,222		55,781		49,599		49,599	49,599	53,913		53,913	
802	TRFSR TO GENERAL FD-ACCOUNTING											
	41,932		43,788		35,526		35,526	35,526	41,579		41,579	
816	TRFSRS TO REPROGRAPHICS FUND											
	3,059		2,130		3,304		1,492	3,304	3,328		3,328	
818	TRFSRS TO ISD-ALLOCATED											
	8,930		9,181		12,025		12,025	12,025	13,122		13,122	
TOTAL CLASS: 25 TRANSFERS												
	88,143		110,880		100,454		98,642	100,454	111,942		111,942	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
991	CONTINGENCY - UNRESERVED											
					547,556				646,703		646,703	
998	RESERVE											
					2,423,000				2,395,000		2,395,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
					2,970,556				3,041,703		3,041,703	
TOTAL DEPARTMENT: 40 INSURANCE DIVISION												
	11,047,417	2.80	11,482,405	2.90	14,873,542	2.90	11,662,270	11,874,506	16,310,715	2.90	16,310,715	2.90

0771

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 03 REVENUE  
 PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL										
		1,564,171	1,375,018		1,366,362		1,366,362	1,480,831		1,480,831	

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		1,564,171	1,375,018		1,366,362		1,366,362	1,480,831		1,480,831	
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS										
		8,169	11,815		9,100		13,800	19,100		19,100	

386	3RD PARTY SUBROGATION										
		15,351	25,438		35,000		35,000	35,000		35,000	

399	REIMBURSEMENTS - OTHER										
		2,680	227,373				4,450				

756	PERS RSRV DISTRIB-NON GAAP REV										
		1,555									

757	MED/LIFE INS PREM REFUND DISTRIBUTION										
							94				

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		27,755	264,626		44,100		53,344	54,100		54,100	
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411	TRSFERS FROM GENERAL FUND										
		275,172	357,723		411,381		411,381	411,381		411,381	

412	TRSFERS FROM STREET FUND										
		102,180	132,834		152,760		152,760	152,760		152,760	

419	TRSFERS FROM WATER FUND										
		153,032	198,941		228,792		228,792	228,792		228,792	

421	TRSFERS FROM SEWER FUND										
		110,126	143,163		164,637		164,637	164,637		164,637	

424	TRSFERS FROM REPROGRAPHICS FUND										
		4,095	5,323		6,121		6,121	6,121		6,121	

425	TRSFERS FROM GARAGE FUND										
		31,437	40,868		46,998		46,998	46,998		46,998	

426	TRSFERS FROM ISD										
		4,432	5,761		6,625		6,625	6,625		6,625	

430	TRANSFER FROM LIBRARY FUND										
		74,630	97,019		111,572		111,572	111,572		111,572	

440	TRSFERS FR STREET LIGHTING FUND										
		4,550	5,915		6,802		6,802	6,802		6,802	

441	TRSFERS FR STORM DRAIN FUND										
		83,113	108,046		124,253		124,253	124,253		124,253	

### BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 03 REVENUE  
PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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%

386 3RD PARTY SUBROGATION

REVENUES FROM SUBGROGATING CLAIMS TO 3RD PARTIES

399 REIMBURSEMENTS - OTHER

FY 2016-17 REFLECTS:

INSURANCE REIMBURSEMENT EQUIPMENT DAMAGED IN BEAVERTON BUILDING WATER DAMAGE \$19,425

INSURANCE REIMBURSEMENT VACTOR TRUCK DAMAGE \$52,800

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

411 TRSFERS FROM GENERAL FUND

ALLOCATION OF CHARGES FOR GENERAL LIABILITY AND PROPERTY INSURANCE TO ALL FUNDS

412 TRSFERS FROM STREET FUND

419 TRSFERS FROM WATER FUND

421 TRSFERS FROM SEWER FUND

424 TRSFERS FROM REPROGRAPHICS FUND

425 TRSFERS FROM GARAGE FUND

426 TRSFERS FROM ISD

430 TRANSFER FROM LIBRARY FUND

440 TRSFERS FR STREET LIGHTING FUND

441 TRSFERS FR STORM DRAIN FUND

0773

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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

TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS

	842,767		1,095,593		1,259,941		1,259,941	1,259,941		1,259,941	
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TOTAL PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

	2,434,693		2,735,237		2,670,403		2,679,647	2,794,872		2,794,872	
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City of Beaverton - Finance  
Budget Preparation - 2019

## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER	32,694	.40	35,408	.40	37,248	.40	34,060	35,432	.40	35,432	.40
031	CITY ATTORNEY	17,578	.10	18,158	.10	18,440	.10	18,440	18,897	.10	18,897	.10
056	RECORDS MANAGER	4,030	.05	4,328	.05	4,656	.05	4,483	4,775	.05	4,775	.05
182	LEGAL SERVICES MANAGER	6,906	.10	7,573	.10	8,218	.10	7,922	8,715	.10	8,715	.10
192	ASSISTANT CITY ATTORNEY 3	10,654	.10	8,592	.10	12,247	.10	11,278	13,494	.10	13,494	.10
221	SUPPORT SPECIALIST 2	2,563	.05	2,654	.05	2,696	.05	2,706	2,796	.05	2,796	.05
299	PAYROLL TAXES AND FRINGES	44,177		39,172		45,345		41,003	47,532		47,532	

TOTAL CLASS: 05 PERSONNEL SERVICES

		118,602	.80	115,885	.80	128,850	.80	119,892	131,641	.80	131,641	.80
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CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT	11,282		6,400		13,600		12,000	10,000		10,000	
305	SPECIAL DEPARTMENT SUPPLIES	3,956		3,864		5,000		4,000	5,000		5,000	
307	MEMBERSHIP FEES	800		820		850		850	900		900	
321	TRAVEL, TRAINING & SUBSISTENCE					1,000		1,000	1,000		1,000	
328	MEALS & RELATED EXPENSE			38		100		100	100		100	
330	MILEAGE REIMBURSEMENT	42		73		100		100	100		100	
341	COMMUNICATIONS EXPENSE	107										

0776

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 030 RISK & SAFETY OFFICER
  - 031 CITY ATTORNEY  
 POSITION ALLOCATION: TO 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  - 056 RECORDS MANAGER  
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND  
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
  - 182 LEGAL SERVICES MANAGER  
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  - 192 ASSISTANT CITY ATTORNEY 3  
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  - 221 SUPPORT SPECIALIST 2  
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND  
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
  - 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
- 
- 303 OFFICE FURNITURE & EQUIPMENT  
 ERGONOMIC EQUIPMENT: TRAYS, KEYBOARDS, CHAIRS, MONITOR ARMS AND DESKS (STAND UP UNITS) \$6,500  
 ADA ACCOMMODATIONS (EE) \$3,500
  - 305 SPECIAL DEPARTMENT SUPPLIES  
 AED SUPPLIES (BATTERIES, REPLACEMENT PADS), FIRST AID SUPPLIES  
 MISCELLANEOUS \$5,000
  - 307 MEMBERSHIP FEES  
 RISK AND INSURANCE MANAGEMENT SOCIETY (RIMS) \$700  
 SOCIETY (PRIMA) OREGON CHAPTER \$200
  - 321 TRAVEL, TRAINING & SUBSISTENCE  
 PUBLIC RISK MGT ASSOC REGIONAL CONFERENCE \$200  
 OSHA CONFERENCE \$200  
 CIS CONFERENCE \$200  
 LODGING \$200  
 MISC CONF EXPENSE \$200
  - 328 MEALS & RELATED EXPENSE  
 LUNCH AND DINNER BUSINESS MEETINGS \$100
  - 330 MILEAGE REIMBURSEMENT  
 MILEAGE REIMBURSEMENT FOR EMPLOYEE USE OF PERSONAL VEHICLE \$100
  - 341 COMMUNICATIONS EXPENSE  
 NO APPROPRIATION REQUESTED

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
387	GENERAL LIABILITY INSURANCE										
	446,639		442,705		462,300		455,000	551,077		551,077	
388	PROPERTY INSURANCE										
	202,915		155,601		160,500		160,500	175,000		175,000	
390	PUBLIC EMPLOYEES BOND										
	600		500		500		500	500		500	
457	BVTN BLDG FLOOD DAMAGE EXPENSE										
	864		30,705								
462	ADA COMPLIANCE EXPENSE										
	3,000				3,000		3,000	3,000		3,000	
511	PROFESSIONAL SERVICES										
	36,926		62,893		54,000		54,000	56,000		56,000	
520	CITY PROPERTY DAMAGE CLAIMS										
	99,245		173,108		120,000		120,000	125,000		125,000	
521	THIRD PARTY LIABILITY CLAIMS										
	103,929		337,075		197,000		225,000	160,000		160,000	
527	THIRD PARTY PROPERTY CLAIMS										
	348		1,150		2,500		1,000	2,000		2,000	
TOTAL CLASS: 10 MATERIALS & SERVICES											
	910,653		1,214,932		1,020,450		1,037,050	1,089,677		1,089,677	
CLASS: 25 TRANSFERS											
801	TRSFRR TO GENERAL FD - OVERHEAD										
	10,211		17,408		17,181		17,181	18,663		18,663	
802	TRSFRR TO GENERAL FD-ACCOUNTING										
	10,483		10,947		11,842		11,842	12,229		12,229	
816	TRSFRRS TO REPROGRAPHICS FUND										
	797		525		826		826	832		832	
818	TRSFRRS TO ISD-ALLOCATED										
	8,930		9,181		12,025		12,025	13,122		13,122	
TOTAL CLASS: 25 TRANSFERS											
	30,421		38,061		41,874		41,874	44,846		44,846	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
991	CONTINGENCY - UNRESERVED										
					1,229			28,708		28,708	
998	RESERVE										
					1,478,000			1,500,000		1,500,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					1,479,229			1,528,708		1,528,708	

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 387 GENERAL LIABILITY INSURANCE
  - GENERAL LIABILITY (23% INCREASE) \$448,723
  - AUTO LIABILITY (25.9%) \$97,814
  - THREE TANKS AT PUBLIC WORKS GARAGE (7.5%) \$1,565
  - EXCESS CRIME (7.5%) \$2,975
- 388 PROPERTY INSURANCE
  - PROPERTY INSURANCE INCLUDING \$50M QUAKE AND FLOOD (7.5%) ADDED PROPERTIES CONSIDERED \$77,425
  - AUTO PHYSICAL DAMAGE (7.5%) \$13,000
  - NATIONAL FLOOD INSURANCE - 1 LOCATION (7.5%) \$3,575
  - PROPERTY INSURANCE EXCESS EARTHQUAKE (DIC) (7.5%) \$81,000
- 390 PUBLIC EMPLOYEES BOND
  - PUBLIC EMPLOYEE BLANKET BOND \$100
  - DEQ BONDS (4 X \$100) \$400
- 457 BVTN BLDG FLOOD DAMAGE EXPENSE
- 462 ADA COMPLIANCE EXPENSE
  - MINOR ADA BUILDING/ACCESS IMPROVEMENTS AS NECESSARY \$3,000
- 511 PROFESSIONAL SERVICES
  - DMV (\$750) AND BACKGROUND CHECKS (\$10/PERSON X 125) \$2,000
  - AGENT OF RECORD FEES \$54,000
- 520 CITY PROPERTY DAMAGE CLAIMS
  - ESTIMATED PROPERTY CLAIMS LOSSES AND DAMAGES TO CITY OWNED PROPERTY \$125,000
  - SUBROGATION NOT INCLUDED IN AMOUNT PROPOSED
- 521 THIRD PARTY LIABILITY CLAIMS
  - ESTIMATED LOSSES DUE TO LIABILITY CLAIMS AGAINST THE CITY \$160,000
  - (\$160,000 ANNUAL AGGREGATE DEDUCTIBLE)
- 527 THIRD PARTY PROPERTY CLAIMS
  - ESTIMATED LOSSES DUE TO THIRD PARTY PROPERTY CLAIMS AGAINST THE CITY \$2,000
  - (LOST PROPERTY, FENCE REPAIRS, ETC.)



- 801 TRSFR TO GENERAL FD - OVERHEAD
  - ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND
- 802 TRSFR TO GENERAL FD-ACCOUNTING
  - ALLOCATION OF ACCOUNTING SERVICES PROVIDED BY THE GENERAL FUND
- 816 TRSFRS TO REPROGRAPHICS FUND
  - ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS
- 818 TRSFRS TO ISD-ALLOCATED
  - ALLOCATION OF SERVICES PROVIDED BY THE INFORMATION SYSTEMS FUND \$13,122



- 991 CONTINGENCY - UNRESERVED
- 998 RESERVE
  - RESERVE FOR CATASTROPHIC LOSS



**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
TOTAL PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE											
	1,059,676	.80	1,368,878	.80	2,670,403	.80	1,198,816	2,794,872	.80	2,794,872	.80

## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 40 INSURANCE DIVISION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0014 SELF-INS WORKERS COMP INS

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

CLASS: 05 BEGINNING WORKING CAPITAL

301 BEGINNING WORKING CAPITAL

823,131 732,347 794,183 794,183 723,031 723,031

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

823,131 732,347 794,183 794,183 723,031 723,031

CLASS: 35 MISCELLANEOUS REVENUES

384 INVESTMENT INTEREST EARNINGS

3,909 7,309 5,300 9,300 11,600 11,600

399 REIMBURSEMENTS - OTHER

44,174 43,857 17,814

756 PERS RSRV DISTRIB-NON GAAP REV

2,477

757 MED/LIFE INS PREM REFUND DISTRIBUTION

94

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

50,560 51,166 5,300 27,208 11,600 11,600

CLASS: 40 INTERFUND TRANSFERS/LOANS

421 TRSFERS FROM SEWER FUND

77,400 77,400

TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS

77,400 77,400

CLASS: 45 NON-REVENUE RECEIPTS

464 SELF-INS. WORKERS COMP - CITY

529,327 505,985 490,000 490,000 490,000 490,000

TOTAL CLASS: 45 NON-REVENUE RECEIPTS

529,327 505,985 490,000 490,000 490,000 490,000

TOTAL PROGRAM: 0014 SELF-INS WORKERS COMP INS

1,403,018 1,289,498 1,366,883 1,388,791 1,224,631 1,224,631

## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 03 REVENUE  
PROGRAM: 0014 SELF-INS WORKERS COMP INS

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%

399 REIMBURSEMENTS - OTHER

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

421 TRSFRS FROM SEWER FUND

FY 2017-18 REFLECTS FUNDING OF A WORKERS COMPENSATION CLAIM SETTLEMENT DIRECTLY LIABLE TO THE SEWER FUND.

464 SELF-INS. WORKERS COMP - CITY

CHARGES PER EMPLOYEE FOR WORKERS COMPENSATION COSTS PROCESSED THROUGH THE PAYROLL SYSTEM. MAINTAIN A \$500,000 RESERVE TO COVER THE MAXIMUM EXPOSURE ON A SEVERE INJURY CASE

FY 2008-09 EXPERIENCE MODIFIER 1.20  
FY 2009-10 EXPERIENCE MODIFIER 1.10  
FY 2010-11 EXPERIENCE MODIFIER 1.10  
FY 2011-12 EXPERIENCE MODIFIER 1.00  
FY 2012-13 EXPERIENCE MODIFIER 0.80  
FY 2013-14 EXPERIENCE MODIFIER 0.60  
FY 2014-15 EXPERIENCE MODIFIER 0.60  
FY 2015-16 EXPERIENCE MODIFIER 0.60  
FY 2016-17 EXPERIENCE MODIFIER 1.00  
FY 2017-18 EXPERIENCE MODIFIER 1.00  
FY 2018-19 EXPERIENCE MODIFIER 1.00

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0014 SELF-INS WORKERS COMP INS

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

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER	49,040	.60	53,112	.60	55,875	.60	51,090	53,152	.60	53,152	.60
031	CITY ATTORNEY	8,788	.05	9,080	.05	9,216	.05	9,217	9,449	.05	9,449	.05
056	RECORDS MANAGER	4,031	.05	4,328	.05	4,656	.05	4,483	4,775	.05	4,775	.05
182	LEGAL SERVICES MANAGER	3,453	.05	3,786	.05	4,111	.05	3,962	4,357	.05	4,357	.05
192	ASSISTANT CITY ATTORNEY 3	5,327	.05	4,296	.05	6,124	.05	5,640	6,747	.05	6,747	.05
221	SUPPORT SPECIALIST 2	2,565	.05	2,651	.05	2,696	.05	2,706	2,796	.05	2,796	.05
299	PAYROLL TAXES AND FRINGES	41,835		41,286		46,710		42,271	48,773		48,773	

TOTAL CLASS: 05 PERSONNEL SERVICES

		115,039	.85	118,539	.85	129,388	.85	119,369	130,049	.85	130,049	.85
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CLASS: 10 MATERIALS & SERVICES

321	TRAVEL, TRAINING & SUBSISTENCE	235		43		250		100	250		250	
326	CITYWIDE TRAINING	1,951		8,083		11,000		11,000	11,000		11,000	
328	MEALS & RELATED EXPENSE	45		36		150		100	100		100	
330	MILEAGE REIMBURSEMENT	48		50		75		75	100		100	
389	W/C EXCESS INSURANCE COVERAGE	110,355		117,925		119,800		108,870	119,800		119,800	
393	WORKERS COMP STATE ASSESSMENT	20,789		23,933		25,000		25,000	25,000		25,000	
395	PERFORMANCE BOND INSURANCE	4,800		6,618		6,600		3,915	4,300		4,300	
461	SPECIAL EXPENSE	1,792		472		2,500		2,500	2,500		2,500	

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0014 SELF-INS WORKERS COMP INS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 030 RISK & SAFETY OFFICER
  
- 031 CITY ATTORNEY  
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  
- 056 RECORDS MANAGER  
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND  
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
  
- 182 LEGAL SERVICES MANAGER  
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  
- 192 ASSISTANT CITY ATTORNEY 3  
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND  
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
  
- 221 SUPPORT SPECIALIST 2  
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND  
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
  
- 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
  


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- 321 TRAVEL, TRAINING & SUBSISTENCE  
 MISC TRAVEL \$250
  
- 326 CITYWIDE TRAINING  
 PUBLIC WORKS - ALL OSHA REQUIRED COURSES: DEFENSIVE DRIVING, CONFINED SPACE, FORKLIFT,  
 BLOODBORNE PATHOGEN, COMPETENT PERSON, LOCKOUT/TAGOUT, FALL PROTECTION, ETC \$8,000  
 AED, CPR, 1ST AID \$3,000
  
- 328 MEALS & RELATED EXPENSE  
 SAFETY COMMITTEE LUNCHES AND BROWN BAGS \$100
  
- 330 MILEAGE REIMBURSEMENT  
 MILEAGE REIMBURSEMENT FOR EMPLOYEE USE OF PERSONAL VEHICLE (WC HEARINGS AND CONFERENCES) \$100
  
- 389 W/C EXCESS INSURANCE COVERAGE  
 WORKERS COMPENSATION EXCESS INSURANCE (\$650K RETENTION) - 10% INCREASE \$119,800
  
- 393 WORKERS COMP STATE ASSESSMENT  
 STATE COMPENSATION ASSESSMENT; INCLUDES EMPLOYEES AND VOLUNTEERS. \$25,000  
 OUR EXPERIENCE RATING IS NOW AT .88
  
- 395 PERFORMANCE BOND INSURANCE  
 WORKERS COMPENSATION SELF-INSURANCE SURETY BOND. \$4,300  
 BOND AMOUNT LOWERED TO \$300,000
  
- 461 SPECIAL EXPENSE  
 SAFETY INCENTIVE PROGRAM AT PUBLIC WORKS, 2018 NEW PROGRAM \$2,500

0785

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 40 INSURANCE DIVISION  
 PROGRAM: 0014 SELF-INS WORKERS COMP INS

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
511	PROFESSIONAL SERVICES										
	43,704		43,062		47,000		40,000	50,000		50,000	
528	WORKERS COMP CLAIMS										
	346,117		147,689		327,400		325,000	200,000		200,000	
TOTAL CLASS: 10 MATERIALS & SERVICES											
	529,836		347,911		539,775		516,560	413,050		413,050	
CLASS: 25 TRANSFERS											
801	TRSFRR TO GENERAL FD - OVERHEAD										
	14,516		17,390		17,163		17,163	18,741		18,741	
802	TRSFRR TO GENERAL FD-ACCOUNTING										
	10,483		10,947		11,842		11,842	12,229		12,229	
816	TRSFRRS TO REPROGRAPHICS FUND										
	801		526		826		826	832		832	
TOTAL CLASS: 25 TRANSFERS											
	25,800		28,863		29,831		29,831	31,802		31,802	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
991	CONTINGENCY - UNRESERVED										
					167,889			149,730		149,730	
998	RESERVE										
					500,000			500,000		500,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					667,889			649,730		649,730	
TOTAL PROGRAM: 0014 SELF-INS WORKERS COMP INS											
	670,675	.85	495,313	.85	1,366,883	.85	665,760	1,224,631	.85	1,224,631	.85

## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 40 INSURANCE DIVISION  
PROGRAM: 0014 SELF-INS WORKERS COMP INS

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

511	PROFESSIONAL SERVICES OSHA REQUIRED HEARING TESTS @ APPROX. (250X \$30) \$7,500 OSHW CONTRACT \$4,000 WC ADMIN FEES (TRISTAR (\$16,000), PROVIDENCE MCO AND KAISER MCO, PRE CERTIFICATIONS) \$20,000 BBP/VACCINATIONS (250 X \$40) \$10,000 MISC FEES (2018 ACTUARIAL REPORT (6,500), WC HEARINGS, ADDITIONAL ADMIN FEES, ETC) \$8,500
528	WORKERS COMP CLAIMS EXPECTED PAYMENTS FOR WORKERS COMPENSATION CLAIMS \$200,000 FY 2017-18 INCLUDES \$77,400 PRE-FUND CLAIM SETTLEMENT FOR SEWER FUND
801	TRSFER TO GENERAL FD - OVERHEAD ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND
802	TRSFER TO GENERAL FD-ACCOUNTING ALLOCATION OF ACCOUNTING SERVICES PROVIDED BY THE GENERAL FUND
816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS
991	CONTINGENCY - UNRESERVED
998	RESERVE CONTINGENCY RESERVE ESTABLISHED \$500,000 TO COVER THE MAXIMUM EXPOSURE FROM SEVERE INJURY CASE.

**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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301 BEGINNING WORKING CAPITAL

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

247,891	298,374	244,585	244,585	167,777	167,777
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CLASS: 35 MISCELLANEOUS REVENUES

384 INVESTMENT INTEREST EARNINGS

1,937	2,951	2,400	2,400	3,900	3,900
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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
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CLASS: 45 NON-REVENUE RECEIPTS

465 SELF-INS. UNEMPLOYMENT- CITY

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

115,263	9,697
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TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT

365,091	311,022	246,985	247,033	171,677	171,677
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### BP WORKSHEET & JUSTIFICATION

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

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

**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 - RECOMD		2019 ADOPTED		
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	
CLASS: 05 PERSONNEL SERVICES												
038	HUMAN RESOURCES DIRECTOR		5,874	.05	6,388	.05	4,326	5,747	.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		7,179		
TOTAL CLASS: 05 PERSONNEL SERVICES												
	1,372	.05	18,521	.15	22,912	.15	18,430	21,270	.15	21,270	.15	
CLASS: 10 MATERIALS & SERVICES												
529	UNEMPLOYMENT CLAIMS		64,819		47,399		60,000	60,000		60,000		
TOTAL CLASS: 10 MATERIALS & SERVICES												
	64,819		47,399		60,000		60,000	60,000		60,000		
CLASS: 25 TRANSFERS												
816	TRSFERS TO REPROGRAPHICS FUND		526		517		826	826		832		
TOTAL CLASS: 25 TRANSFERS												
	526		517		826		826	832		832		
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
991	CONTINGENCY - UNRESERVED						68,247	44,575		44,575		
998	RESERVE						95,000	45,000		45,000		
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
					163,247			89,575		89,575		
TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT												
	66,717	.05	66,437	.15	246,985	.15	79,256	171,677	.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
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- 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

**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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

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

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		653,975	824,868	779,252	779,252	855,137		855,137			
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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			
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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			

**BP WORKSHEET & JUSTIFICATION**

FUND: 706 INSURANCE AGENCY FUND  
 DEPT: 03 REVENUE  
 PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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	
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TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

	10,075,219		10,331,027		10,589,271		10,785,811	12,119,535		12,119,535	
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TOTAL DEPARTMENT: 03 REVENUE

	14,278,021		14,666,784		14,873,542		15,101,282	16,310,715		16,310,715	
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## BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND  
DEPT: 03 REVENUE  
PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

**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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

038	HUMAN RESOURCES DIRECTOR											
	10,856	.10	11,745	.10	12,779	.10	8,654	11,498	.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	39,997		39,997		

TOTAL CLASS: 05 PERSONNEL SERVICES

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

**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 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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			423,690		423,690	
998	RESERVE										
					350,000			350,000		350,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					660,191			773,690		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	12,119,535	1.10	12,119,535	1.10
TOTAL DEPARTMENT: 40 INSURANCE DIVISION											
	11,047,417	2.80	11,482,405	2.90	14,873,542	2.90	11,874,506	16,310,715	2.90	16,310,715	2.90
TOTAL FUND: 706 INSURANCE AGENCY FUND											
	11,047,417	2.80	11,482,405	2.90	14,873,542	2.90	11,874,506	16,310,715	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 TRSFERS 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