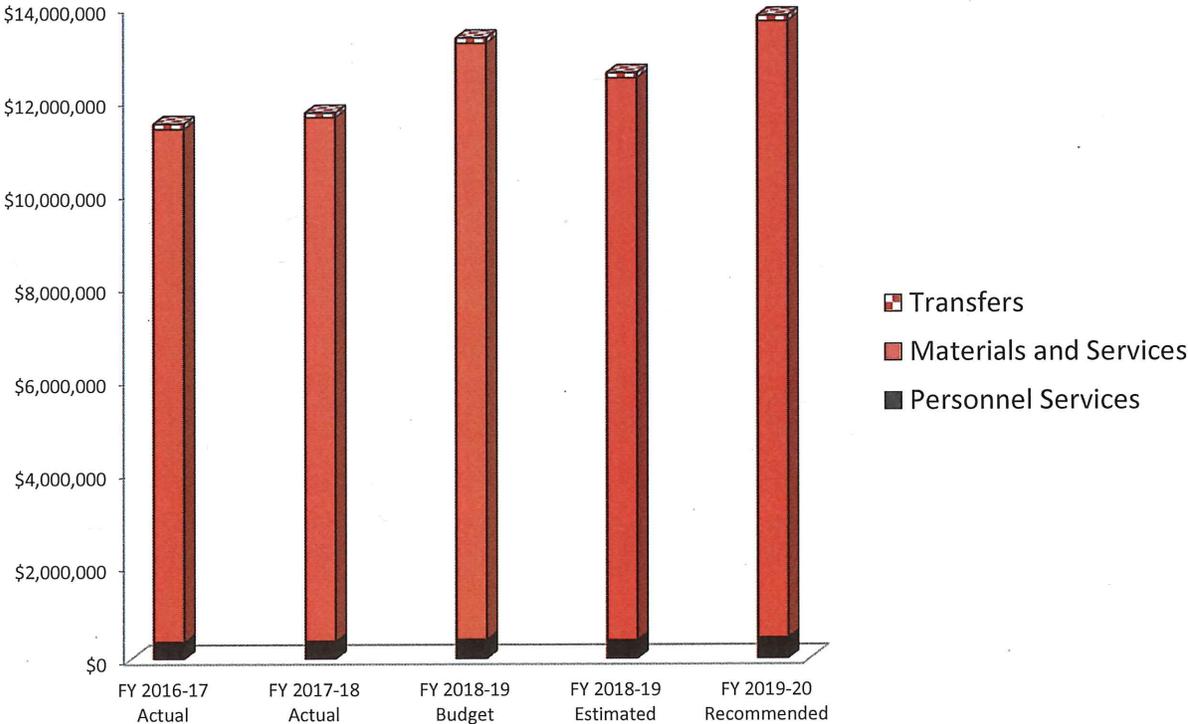


**Insurance Fund
(Unempl. & Med/Dental)**

INSURANCE AGENCY FUND

RECOMMENDED FY 19-20



CITY OF BEAVERTON

BUDGET TREND ANALYSIS - FY 2016-17 TO FY 2019-20

With Explanations on Significant Changes between Budgeted 2018-19 and Recommended 2019-20

Fund:		Insurance Agency Fund					% Change
CLASS	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Estimated FY 2018-19	Recommended FY 2019-20		Budgeted Vs. Recommended
Personnel Services	\$354,704	\$365,886	\$403,482	\$385,277	\$439,042		8.81%
Materials and Services	11,016,821	11,254,407	12,806,588	12,073,457	13,237,966		3.37%
Transfers	110,880	98,308	111,942	111,942	116,820		4.36%
SUB-TOTAL	\$11,482,405	\$11,718,601	\$13,322,012	\$12,570,676	\$13,793,828		
Contingency			693,914		801,800		
Reserve			2,395,000		2,550,000		
TOTAL	11,482,405	11,718,601	16,410,926	12,570,676	17,145,628		
FTE's	2.90	2.90	2.90		2.93		

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

Personnel services:

FY 2019-20 reflects an 0.03 increase (5% of 0.50 FTE) from the new HR Assistant position. Recommended Budget also includes step increases, COLA increases for BPA, SEIU, management averaging 2.87% in total, and a 3% VEBA (Voluntary Employees Beneficiary Association Plan) for management and a 1% increase to the VEBA for SEIU. Also shown are an average 0.63% increase in PERS contributions, medical insurance cost increase of 8% for Kaiser, 1.74% increase in MODA plans and 2% increase for Dental.

Materials and services:

No significant changes

Transfers:

No significant changes

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET

FUND: 706 INSURANCE FUND	DEPARTMENTS: HUMAN RESOURCES & CITY ATTORNEY
DEPARTMENT HEADS: PATRICIA ANDERSON WIECK & BILL KIRBY	

MISSION STATEMENT:

To provide/facilitate programs, processes and strategies that will enable leaders to plan, evaluate, develop and improve the organization, to optimize contributions to City Council goals, to minimize the adverse effects of risk on the organization, and/or improve the City's ability to respond to them.

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	2.90	2.90	2.90	2.93	0.00
PERSONNEL SERVICES	\$354,704	\$365,886	\$403,482	\$439,042	\$0
MATERIALS & SERVICES	11,016,821	11,254,407	12,806,588	13,237,966	0
CAPITAL OUTLAY	0	0	0	0	0
TRANSFERS	110,880	98,308	111,942	116,820	0
CONTINGENCY			693,914	801,800	0
RESERVE			2,395,000	2,550,000	0
TOTAL	\$11,482,405	\$11,718,601	\$16,410,926	\$17,145,628	\$0

Funding Sources:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
Beginning Working Capital	\$3,230,607	\$3,184,382	\$3,326,987	\$3,347,812	\$0
Interest on Investments	30,911	44,102	49,900	69,300	0
Miscellaneous Revenues	613,828	348,579	265,350	284,457	0
Transfers from Other Funds	1,095,593	1,337,341	1,259,941	1,574,799	0
Self-insurance Revenues	9,695,845	10,131,188	11,508,748	11,869,260	0

Reserves:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
General Liability	\$1,300,000	\$1,478,000	\$1,500,000	\$1,500,000	\$0
Workers' Compensation	440,000	500,000	500,000	600,000	0
Unemployment	95,000	95,000	45,000	100,000	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:

1. 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.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET

FUND: 706 INSURANCE FUND	DEPARTMENTS: HUMAN RESOURCES & CITY ATTORNEY
	DEPARTMENT HEADS: PATRICIA ANDERSON WIECK & BILL KIRBY

2. 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.
3. 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.

There were changes in the health insurance plan designs for FY 18-19 that affected rates. In addition, the city acquired the services of a new broker/agent of record for health and dental insurance. For the new \$500 deductible plan (P500) benefitting SEIU and Management employees selecting MODA insurance coverage the city experienced an increase of 3% compared to the former P250 insurance plan. Members of the Beaverton Police Association remained on MODA's P200 plan causing a rate increase of 7.99%. Kaiser coverage required a 7.0% rate increase and dental insurance rates jumped by 5.6%.

For FY 19-20 the rate increases are: the MODA (P500 plan) increasing 1.74%, Kaiser 8.0% and the dental insurance plan increasing 2.0%.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 706 INSURANCE FUND	DEPARTMENT: HUMAN RESOURCES
PROGRAM: 0015 SELF INSURANCE UNEMPLOYMENT	DEPARTMENT HEAD: PATRICIA ANDERSON WIECK

Program Goal

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

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	0.15	0.15	0.15	0.18	0.00
PERSONNEL SERVICES	\$18,521	\$16,862	\$21,270	\$27,236	\$0
MATERIALS & SERVICES	47,399	65,254	60,000	60,000	0
CAPITAL OUTLAY					
TRANSFERS	517	456	832	3,653	0
CONTINGENCY	0	0	42,202	40,748	0
RESERVE	0	0	45,000	100,000	0
TOTAL	\$66,437	\$82,572	\$169,304	\$231,637	\$0

Program Objective

To minimize the City's long-term costs by processing unemployment claims appropriately.

Progress on FY 2018-19 Action Plan

- Maintain a low level of unemployment claims and respond 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 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted/Revised	FY 2019-20 Proposed
Number of unemployment insurance claims	10	9	10 / 7	10
Value of paid unemployment claims	\$74,000	\$60,000	\$60,000 / \$50,000	\$60,000

FY 2019-20 Action Plan

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

Performance Outcomes and Program Trends

The FY 2018-19 rate of unemployment claims is trending steady in the number of claims.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 706 INSURANCE FUND	DEPARTMENT: HUMAN RESOURCES
PROGRAM: 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	DEPARTMENT HEAD: PATRICIA ANDERSON WIECK

Program Goal

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

REQUIREMENTS	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 BUDGETED	FY 2019-20 PROPOSED	FY 2019-20 ADOPTED
POSITION	1.10	1.10	1.10	1.10	0.00
PERSONNEL SERVICES	\$101,759	\$101,746	\$120,522	\$133,069	\$0
MATERIALS & SERVICES	9,406,579	9,731,667	11,243,861	11,619,981	0
CAPITAL OUTLAY					
TRANSFERS	43,439	27,554	34,462	35,664	0
CONTINGENCY	0	0	412,749	325,408	0
RESERVE	0	0	350,000	350,000	0
TOTAL	\$9,551,777	\$9,860,967	\$12,161,594	\$12,464,122	\$0

Program Objectives

To provide medical and dental insurance for employees that minimizes the adverse family and financial effects of illness. These activities support Council priority: *Look at the city's retention and compensation policies*, as well as Community Vision: *Promote and facilitate healthy lifestyles, through providing affordable access to medical and dental services, and by hosting health and wellness fairs, training and activities.*

To provide programs that assist employees in addressing issues that affect their performance. These activities support Council priority: *Look at the city's retention and compensation policies.*

To provide programs that assist employees in maximizing their financial resources. These activities support Council priority: *Look at the city's retention and compensation policies.*

To administer and coordinate occupational health programs that adhere to laws, rules and regulations and ensure a safe and healthy work force.

Progress on FY 2018-19 Action Plan

- Work to provide quality benefits at a reasonable cost to employees and to the City. *Moved Management and SEIU to P500, which provides similar benefits as P250 for a lower cost.*
- Find ways to save on excessive, redundant costs for the City. *Working on combining two different Moda plans to one P500 plan – still waiting on BPA contract negotiations. Combining Kaiser plan to one plan instead of three, as BPD still has a different plan than SEIU/Management. Looking at removing dual coverage of employee and spouse when both work for the city.*
- Continue to review current benefits and consider new options. *Looking to go out to bid for Flexible Spending Account and possibly for voluntary benefits (currently AFLAC).*

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 706 INSURANCE FUND	DEPARTMENT: HUMAN RESOURCES
PROGRAM: 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	DEPARTMENT HEAD: PATRICIA ANDERSON WIECK

Performance Measures

Health and Dental Insurance	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted/Revised	FY 2019-20 Proposed
Eligible FTE Positions	519.55	526.65	530 / 533	535
Medical Loss Ratio MODA (claims as a % of premiums; used for renewal)	N/A	79.7%	60.3% / 75%	75%
Medical Loss Ratio Kaiser (claims as a % of premiums; used for renewal)	80.0%	87.8%	89% / 88%	88%
Average annual medical insurance premium cost per eligible FTE	\$16,321	\$16,619	\$19,092 / \$19,239	\$19,300
Dental Plan Cost	\$848,565	\$859,733	\$777,654 / \$860,000	\$870,000
Average annual dental cost per eligible FTE	\$1,633	\$1,632	\$1,467 / \$1,613	\$1,626

FY 2019-20 Action Plan

- Work on streamlining benefits to reduce cost and for ease of communication and processing.
- Work to better communicate benefits to employees and provide information regarding additional benefits.
- Continue to work with providers to provide excellent benefits and customer service to our employees.

Performance Outcomes and Program Trends

There were changes in the health insurance plan designs for FY 18-19 that effected rates. In addition, the city acquired the services of a new broker/agent of record for health and dental insurance. For the new \$500 deductible plan (P500) benefitting SEIU and Management employees selecting MODA insurance coverage the city experienced an increase of 3% compared to the former P250 insurance plan. Members of the Beaverton Police Association remained on MODA's P200 plan causing a rate increase of 7.99%. Kaiser coverage required a 7.0% rate increase and dental insurance rates jumped by 5.6%.

For FY 19-20 the rate increases are: the MODA (P500 plan) increasing 1.74%, Kaiser 8.0% and the dental insurance plan increasing 2.0%.

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 Health Insurance Review Committee was on hiatus while negotiations were underway, but are now meeting again.

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.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2019-20 BUDGET
CURRENT LEVEL OF SERVICES

FUND: 706 INSURANCE FUND	DEPARTMENT: HUMAN RESOURCES
PROGRAM: 0016 SELF INSURANCE EMPLOYEE MEDICAL/DENTAL	DEPARTMENT HEAD: PATRICIA ANDERSON WIECK

Performance Measures

Wellness Activities and Related Costs	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budgeted/Revised	FY 2019-20 Proposed
Number of employee medical screenings (pre-employment, DOT/drug testing)	190	150	150	150
Average cost per medical screening	\$225	\$225	\$225 / \$185	\$185
Average cost of wellness activities per employee	\$70	\$65	\$65 / \$50	\$78
# of Employees Who Participate in Wellness Incentive Opportunities	112	72	80	90
# of Employees Taking Part in Health Screening (BP, Cholesterol, Body Fat)	80	67	70 / 68	75

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. We re-evaluated the on-site fitness classes due to low attendance. In 2018, the Boot Camp was very successful, as we filled the weekly class with 30 employees. We contracted with Wellness Consolidated, LLC, (who provided the Boot Camp) to provide an ongoing Fitness Class twice a week, which is going well. In FY 2018-19, the Wellness program is still going strong. We have had 80 employees participating in the Wellness Incentives, 68 employees attended the Biometric Screening, two Walker Tracker Challenges with an average of 66 participants, and 150 employees attended the Wellness Fair. With help from the Wellness Committee we will evaluate current programs and see how we can increase participation and look into new ideas.

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 2018-19, as in prior years, the City offers a biometric screening event which included several additional screening tests. Demand for this screening opportunity has remained consistent in recent years. For FY 2019-20 we will have the Biometric screening again and look into adding a Health Risk Assessment (through our vendors).

New and innovative programs will be offered. In FY 2018-19 more learning seminars will be added and we will operate a weekly Food Club, with the help from Wellness Consolidated, LLC. In FY 2019-20 we will work on increasing our Wellness seminars along with promoting ones from our wellness providers.

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 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

	-3,230,607		-3,184,382		-3,326,987		-3,326,987	-3,326,987	-3,373,837		-3,347,812			
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TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

	-3,230,607		-3,184,382		-3,326,987		-3,326,987	-3,326,987	-3,373,837		-3,347,812			
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CLASS: 35 MISCELLANEOUS REVENUES

384 INVESTMENT INTEREST EARNINGS

	-30,911		-44,102		-49,900		-38,148	-57,500	-69,300		-69,300			
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386 3RD PARTY SUBROGATION

	-25,438		-15,829		-35,000		-33,430	-35,000	-35,000		-35,000			
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389 MISCELLANEOUS REVENUES

	-3,931		-1,227				-7,308	-7,308						
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399 REIMBURSEMENTS - OTHER

	-584,459		-25,030				-41,615	-23,669						
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757 MED/LIFE INS PREM REFUND DISTRIBUTION

			-677											
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763 RETIREE COBRA HLTH INSUR PREMIUM

			-203,054		-230,350		-172,503	-231,382	-249,457		-249,457			
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764 MODA MEDICAL CITY-WIDE PREM REFUND

			-102,762											
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TOTAL CLASS: 35 MISCELLANEOUS REVENUES

	-644,739		-392,681		-315,250		-293,004	-354,859	-353,757		-353,757			
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411 TRSFERS FROM GENERAL FUND

	-357,723		-411,381		-411,381		-342,818	-411,381	-514,226		-514,226			
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412 TRSFERS FROM STREET FUND

	-132,834		-152,760		-152,760		-127,300	-152,760	-199,452		-199,452			
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419 TRSFERS FROM WATER FUND

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-198,941		-228,792		-228,792		-190,660	-228,792	-285,990		-285,990			
421	TRSFERS FROM SEWER FUND													
	-143,163		-242,037		-164,637		-137,198	-164,637	-205,671		-205,671			
424	TRSFERS FROM REPROGRAPHICS FUND													
	-5,323		-6,121		-6,121		-5,101	-6,121	-7,651		-7,651			
425	TRSFERS FROM GARAGE FUND													
	-40,868		-46,998		-46,998		-39,165	-46,998	-58,747		-58,747			
426	TRSFERS FROM ISD													
	-5,761		-6,625		-6,625		-5,521	-6,625	-8,281		-8,281			
430	TRANSFER FROM LIBRARY FUND													
	-97,019		-111,572		-111,572		-92,977	-111,572	-139,465		-139,465			
440	TRSFERS FR STREET LIGHTING FUND													
	-5,915		-6,802		-6,802		-5,668	-6,802						
441	TRSFERS FR STORM DRAIN FUND													
	-108,046		-124,253		-124,253		-103,544	-124,253	-155,316		-155,316			

TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS

	-1,095,593		-1,337,341		-1,259,941		-1,049,952	-1,259,941	-1,574,799		-1,574,799			
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CLASS: 45 NON-REVENUE RECEIPTS

462	MODA - P200 MEDICAL PREMIUMS													
	-2,112,443		-2,209,657		-2,465,208		-1,719,759	-2,079,371						
463	MODA - DENTAL PREMIUMS													
	-912,943		-956,248		-1,032,180		-876,958	-1,059,251	-1,099,092		-1,099,092			
464	SELF-INS. WORKERS COMP - CITY													
	-505,985		-473,592		-490,000		-337,847	-490,000	-520,000		-520,000			
465	SELF-INS. UNEMPLOYMENT- CITY													
	-9,697								-116,000		-116,000			
466	KAISER MEDICAL PREMIUMS													
	-4,011,175		-4,399,382		-4,631,052		-3,938,303	-4,720,776	-5,105,856		-5,105,856			
467	MODA-P250/500 (POS)MEDICAL PREM													

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-2,143,602		-2,092,309		-2,890,308		-2,182,521	-2,627,303	-5,028,312		-5,028,312			
TOTAL CLASS: 45 NON-REVENUE RECEIPTS														
	-9,695,845		-10,131,188		-11,508,748		-9,055,388	-10,976,701	-11,869,260		-11,869,260			
TOTAL DEPARTMENT: 03 REVENUE														
	-14,666,784		-15,045,592		-16,410,926		-13,725,331	-15,918,488	-17,171,653		-17,145,628			

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 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

	88,520	1.00	86,532	1.00	88,584	1.00	68,793	90,022	93,888	1.00	92,984	1.00		
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031 CITY ATTORNEY

	27,238	.15	28,643	.15	28,346	.15	21,715	28,280	28,968	.15	28,691	.15		
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038 HUMAN RESOURCES DIRECTOR

	17,619	.15	12,980	.15	17,245	.15	4,583	9,917	22,603	.15	22,386	.15		
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056 RECORDS MANAGER

	8,656	.10	8,967	.10	9,550	.10	6,878	9,438	10,116	.10	10,024	.10		
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116 HUMAN RESOURCES ASSISTANT

	2,523	.05	2,793	.05	2,937	.05	2,212	2,931	3,050	.05	3,418	.08		
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182 LEGAL SERVICES MANAGER

	11,359	.15	11,885	.15	13,072	.15	9,354	12,546	14,088	.15	13,951	.15		
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192 ASSISTANT CITY ATTORNEY 3

	12,888	.15	17,850	.15	20,241	.15	15,964	21,271	21,150	.15	20,944	.15		
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194 BENEFITS REPRESENTATIVE

	51,725	.90	55,301	.90	60,796	.90	44,338	59,324	66,428	.90	65,789	.90		
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202 HUMAN RESOURCES ANALYST

	7,870	.10	8,010	.10	8,231	.10	6,282	8,214	8,565	.10	8,482	.10		
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221 SUPPORT SPECIALIST 2

	5,305	.10	5,464	.10	5,592	.10	4,408	5,764	6,040	.10	6,040	.10		
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285 EMPLOYEE LABOR RELATIONS MANAGER

	5,018	.05	5,277	.05	5,407	.05	4,014	5,402	5,917	.05	5,857	.05		
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299 PAYROLL TAXES AND FRINGES

	115,983		122,184		143,481		103,836	132,168	151,161		160,476			
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TOTAL CLASS: 05 PERSONNEL SERVICES

	354,704	2.90	365,886	2.90	403,482	2.90	292,377	385,277	431,974	2.90	439,042	2.93		
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CLASS: 10 MATERIALS & SERVICES

303 OFFICE FURNITURE & EQUIPMENT

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	6,400		11,208		10,000		4,077	10,000	10,000		10,000			
305	SPECIAL DEPARTMENT SUPPLIES													
	3,864		3,130		5,000		1,807	5,000	5,000		5,000			
307	MEMBERSHIP FEES													
	820		820		900		170	900	900		900			
308	PERIODICALS & SUBSCRIPTIONS													
	495		990		600			600	600		600			
321	TRAVEL, TRAINING & SUBSISTENCE													
	43		692		1,250		684	1,250	1,750		1,750			
326	CITYWIDE TRAINING													
	8,083		8,360		11,000		10,814	11,000	11,000		11,000			
328	MEALS & RELATED EXPENSE													
	74		97		200		15	200	200		200			
330	MILEAGE REIMBURSEMENT													
	123		172		200		130	200	300		300			
387	GENERAL LIABILITY INSURANCE													
	442,705		446,494		551,077		547,926	550,000	589,205		604,705			
388	PROPERTY INSURANCE													
	155,601		152,194		175,000		158,582	160,000	192,050		192,050			
389	W/C EXCESS INSURANCE COVERAGE													
	117,925		108,870		119,800		103,352	103,352	113,680		113,680			
390	PUBLIC EMPLOYEES BOND													
	500		500		500		400	500	500		500			
392	HEALTH INSURANCE													
	8,479,841		8,793,263		10,118,780		7,576,885	9,635,124	10,378,311		10,378,311			
393	WORKERS COMP STATE ASSESSMENT													
	23,933		35,444		25,000		14,011	25,000	25,000		25,000			
394	WELLNESS PROGRAM EXPENSE													
	23,587		18,798		35,000		26,096	33,000	45,000		45,000			
395	PERFORMANCE BOND INSURANCE													
	6,618		3,915		4,300		3,915	3,915	4,000		4,000			

925

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
399	DENTAL INSURANCE													
	850,657		877,730		1,002,981		574,744	805,206	1,098,570		1,098,570			
457	BVTN BLDG FLOOD DAMAGE EXPENSE													
	30,705													
461	SPECIAL EXPENSE													
	472		436		2,500		449	1,500	2,500		1,500			
462	ADA COMPLIANCE EXPENSE													
					3,000			3,000	3,000		3,000			
511	PROFESSIONAL SERVICES													
	157,954		126,465		192,500		154,892	171,710	140,900		204,900			
520	CITY PROPERTY DAMAGE CLAIMS													
	173,108		117,188		125,000		157,976	160,000	150,000		150,000			
521	THIRD PARTY LIABILITY CLAIMS													
	337,075		174,846		160,000		212,039	200,000	175,000		175,000			
527	THIRD PARTY PROPERTY CLAIMS													
	1,150		907		2,000		1,995	2,000	2,000		2,000			
528	WORKERS COMP CLAIMS													
	147,689		306,634		200,000		100,000	150,000	150,000		150,000			
529	UNEMPLOYMENT CLAIMS													
	47,399		65,254		60,000		71,469	40,000	60,000		60,000			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	11,016,821		11,254,407		12,806,588		9,722,428	12,073,457	13,159,466		13,237,966			
CLASS: 25 TRANSFERS														
801	TRSFER TO GENERAL FD - OVERHEAD													
	55,781		49,599		53,913		44,929	53,913	58,867		58,867			
802	TRSFER TO GENERAL FD-ACCOUNTING													
	43,788		35,526		41,579		34,650	41,579	42,572		42,572			
816	TRSFERS TO REPROGRAPHICS FUND													
	2,130		1,820		3,328		1,022	3,328	2,332		2,200			

926

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 YTD	2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
818	TRSFERS TO ISD-ALLOCATED													
	9,181		11,363		13,122		10,935	13,122	13,665		13,181			
TOTAL CLASS: 25 TRANSFERS														
	110,880		98,308		111,942		91,536	111,942	117,436		116,820			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
991	CONTINGENCY - UNRESERVED													
					693,914				912,777		801,800			
998	RESERVE													
					2,395,000				2,550,000		2,550,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
					3,088,914				3,462,777		3,351,800			
TOTAL DEPARTMENT: 40 INSURANCE DIVISION														
	11,482,405	2.90	11,718,601	2.90	16,410,926	2.90	10,106,341	12,570,676	17,171,653	2.90	17,145,628	2.93		

927

**INSURANCE FUND
FY 2018-19 ADOPTED**

Code	Position Title	Actual FY 17-18	Adopted FY 18-19	New	Transfer	Reclass	Deleted	Ending FY 18-19
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 MANAGER	0.05	0.05					0.05
	Total	2.90	2.90	0.00	0.00	0.00	0.00	2.90

FY 2019-20 PROPOSED

Code	Position Title	Ending FY 18-19	New	Transfer	Reclass	Deleted	Proposed FY 19-20
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	0.03 ^a				0.08
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 MANAGER	0.05					0.05
	Total	2.90	0.03	0.00	0.00	0.00	2.93

^a FY 2019-20 proposes a new .50 FTE Human Resources Assistant position allocated 47% in the General Fund - Human Resources Department and 3% in the Insurance Fund - Self-Insurance Unemployment Program.

City of Beaverton - Finance
 Budget Preparation - 2020

BP WORKSHEET & JUSTIFICATION

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

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019 EST AMT	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE		AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL												
		298,374	244,585	165,404		165,404		108,537		111,537			

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		298,374	244,585	165,404		165,404		108,537		111,537			
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS												
		2,951	3,343	3,900		3,900		4,100		4,100			

757 MED/LIFE INS PREM REFUND DISTRIBUTION
 48

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		2,951	3,391	3,900		3,900		4,100		4,100			
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CLASS: 45 NON-REVENUE RECEIPTS

465	SELF-INS. UNEMPLOYMENT- CITY												
		9,697						116,000		116,000			

TOTAL CLASS: 45 NON-REVENUE RECEIPTS

		9,697						116,000		116,000			
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TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT

		311,022	247,976	169,304		169,304		228,637		231,637			
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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 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% FY 19-20 BUDGETED INTEREST EARNINGS ARE BASED UPON 3.00% \$4,100

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 \$116,000

City of Beaverton - Finance
 Budget Preparation - 2020

BP WORKSHEET & JUSTIFICATION

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

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 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	4,327	.05	5,747	.05	3,306	7,535	.05	7,464	.05		
116	HUMAN RESOURCES ASSISTANT												
	2,523	.05	2,793	.05	2,937	.05	2,931	3,050	.05	3,418	.08		
285	EMPLOYEE LABOR RELATIONS MANAGER												
	5,018	.05	5,277	.05	5,407	.05	5,402	5,917	.05	5,857	.05		
299	PAYROLL TAXES AND FRINGES												
	5,106		4,465		7,179		5,296	7,594		10,497			
TOTAL CLASS: 05 PERSONNEL SERVICES													
	18,521	.15	16,862	.15	21,270	.15	16,935	24,096	.15	27,236	.18		
CLASS: 10 MATERIALS & SERVICES													
529	UNEMPLOYMENT CLAIMS												
	47,399		65,254		60,000		40,000	60,000		60,000			
TOTAL CLASS: 10 MATERIALS & SERVICES													
	47,399		65,254		60,000		40,000	60,000		60,000			
CLASS: 25 TRANSFERS													
801	TRSFER TO GENERAL FD - OVERHEAD												
								3,103		3,103			
816	TRSFERS TO REPROGRAPHICS FUND												
	517		456		832		832	583		550			
TOTAL CLASS: 25 TRANSFERS													
	517		456		832		832	3,686		3,653			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
991	CONTINGENCY - UNRESERVED												
					42,202			40,855		40,748			
998	RESERVE												
					45,000			100,000		100,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
					87,202			140,855		140,748			
TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT													
	66,437	.15	82,572	.15	169,304	.15	57,767	228,637	.15	231,637	.18		

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
 POSITION ALLOCATION: 75% /10% /5%/10%: 001-15-0534 / 001-15-0536 / 706-40-0015 / 706-40-0016.
- 116 HUMAN RESOURCES ASSISTANT
 POSITION ALLOCATION IS 70% / 25% / 5% IN 001-15-0534 / 001-15-0536 / 706-40-0015.
 FY 2019-20 REFLECTS A NEW .50 FTE HR ASST POSITION WITH THE ABOVE ALLOCATION.
- 285 EMPLOYEE LABOR RELATIONS MANAGER
- 299 PAYROLL TAXES AND FRINGES
 PAYROLL TAXES AND FRINGE BENEFITS EXPRESSED AS A PERCENTAGE OF SALARY TOTALS 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

- 529 UNEMPLOYMENT CLAIMS
 ANTICIPATED UNEMPLOYMENT CLAIMS \$60,000

- 801 TRSFR TO GENERAL FD - OVERHEAD
 ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND \$3,103
- 816 TRSFRS TO REPROGRAPHICS FUND
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$550

- 991 CONTINGENCY - UNRESERVED
- 998 RESERVE
 RESERVE FOR UNEXPECTED OR UNPLANNED CLAIMS \$100,000

City of Beaverton - Finance
 Budget Preparation - 2020

BP WORKSHEET & JUSTIFICATION

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

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL	824,868	779,252	897,196	897,196	992,259	959,305
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TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		824,868	779,252	897,196	897,196	992,259	959,305
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS	8,836	13,781	15,300	19,000	22,100	22,100
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389	MISCELLANEOUS REVENUES	3,931	1,227		7,308		
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399	REIMBURSEMENTS - OTHER	313,229	50				
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757	MED/LIFE INS PREM REFUND DISTRIBUTION		441				
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763	RETIREE COBRA HLTH INSUR PREMIUM		203,054	230,350	231,382	249,457	249,457
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764	MODA MEDICAL CITY-WIDE PREM REFUND		102,762				
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TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		325,996	321,315	245,650	257,690	271,557	271,557
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CLASS: 45 NON-REVENUE RECEIPTS

462	MODA - P200 MEDICAL PREMIUMS	2,112,443	2,209,657	2,465,208	2,079,371		
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463	MODA - DENTAL PREMIUMS	912,943	956,248	1,032,180	1,059,251	1,099,092	1,099,092
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466	KAISER MEDICAL PREMIUMS	4,011,175	4,399,382	4,631,052	4,720,776	5,105,856	5,105,856
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467	MODA-P250/500 (POS)MEDICAL PREM	2,143,602	2,092,309	2,890,308	2,627,303	5,028,312	5,028,312
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TOTAL CLASS: 45 NON-REVENUE RECEIPTS

		9,180,163	9,657,596	11,018,748	10,486,701	11,233,260	11,233,260
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TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

		10,331,027	10,758,163	12,161,594	11,641,587	12,497,076	12,464,122
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TOTAL DEPARTMENT: 03 REVENUE

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS
 INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
 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% FY 19-20 BUDGETED INTEREST EARNINGS ARE BASED UPON 3.00% \$22,100

389 MISCELLANEOUS REVENUES
 FY 2018-19 REPRESENTS FLEXIBLE SPENDING ACCOUNT FORFEITURES

399 REIMBURSEMENTS - OTHER
 BEGINNING FY 2017-19 COBRA PAYMENTS ARE ACCOUNTED FOR IN A SEPARATE ACCOUNT 763

757 MED/LIFE INS PREM REFUND DISTRIBUTION
 MODA MEDICAL INSURANCE PREMIUM EXPERIENCE REBATE DISTRIBUTION TO OPERATING FUNDS

763 RETIREE COBRA HLTH INSUR PREMIUM
 PREMIUM PAYMENTS FOR RETIREES' COBRA HEALTH INSURANCE \$249,457

764 MODA MEDICAL CITY-WIDE PREM REFUND
 FY 2017-18 REFLECTS A PREMIUM EXPERIENCE REBATE RECEIVED FROM MODA BASED ON THE PREVIOUS YEARS CLAIMS ACTIVITIES. THE TOTAL REBATE WAS \$205,524 AND 50% WAS RETURNED TO THE OPERATING FUNDS AND 50% WAS RETAINED BY THE INSURANCE FUND TO HELP OFFSET THE IMPACT OF FUTURE MODA RATE INCREASES.
 IN FY 2018-19 \$99,818 WAS REBATED FROM THE PREVIOUS FISCAL YEAR BASED ON CLAIMS ACTIVITY AND 100% WAS RETURNED BACK TO THE OPERATING FUNDS.

462 MODA - P200 MEDICAL PREMIUMS
 CHARGES PER EMPLOYEE FOR PLAN 200 MEDICAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM
 FY2019-20 REFLECTS P200 PLAN ELIMINATED AND ALL MODA PARTICIPANTS ON THE P500 PLAN

463 MODA - DENTAL PREMIUMS
 CHARGES PER EMPLOYEE FOR DENTAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM
 FY 2019-20 REFLECTS AN 0% INCREASE IN PREMIUM RATES \$1,099,092

466 KAISER MEDICAL PREMIUMS
 CHARGES PER EMPLOYEE FOR KAISER MEDICAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM
 FY 2019-20 PROPOSED REFLECTS A 8.0% INCREASE IN PREMIUM RATES \$5,105,856

467 MODA-P250/500 (POS)MEDICAL PREM
 CHARGES PER EMPLOYEE FOR THE P 250 PLAN MEDICAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM.
 FY 2019-20 REFLECTS AN 1.74% INCREASE IN PREMIUM RATES AND P200 PLAN ELIMINATED \$5,028,312

BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	14,666,784		15,045,592		16,410,926		15,918,488	17,171,653		17,145,628			

BP WORKSHEET & JUSTIFICATION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

City of Beaverton - Finance
 Budget Preparation - 2020

BP WORKSHEET & JUSTIFICATION

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

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

038	HUMAN RESOURCES DIRECTOR												
	11,745	.10	8,653	.10	11,498	.10	6,611	15,068	.10	14,922	.10		
194	BENEFITS REPRESENTATIVE												
	51,725	.90	55,301	.90	60,796	.90	59,324	66,428	.90	65,789	.90		
202	HUMAN RESOURCES ANALYST												
	7,870	.10	8,010	.10	8,231	.10	8,214	8,565	.10	8,482	.10		
299	PAYROLL TAXES AND FRINGES												
	30,419		29,782		39,997		34,031	41,715		43,876			

TOTAL CLASS: 05 PERSONNEL SERVICES

	101,759	1.10	101,746	1.10	120,522	1.10	108,180	131,776	1.10	133,069	1.10		
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CLASS: 10 MATERIALS & SERVICES

308	PERIODICALS & SUBSCRIPTIONS												
	495		990		600		600	600		600			
392	HEALTH INSURANCE												
	8,479,841		8,793,263		10,118,780		9,635,124	10,378,311		10,378,311			
394	WELLNESS PROGRAM EXPENSE												
	23,587		18,798		35,000		33,000	45,000		45,000			
399	DENTAL INSURANCE												
	850,657		877,730		1,002,981		805,206	1,098,570		1,098,570			
511	PROFESSIONAL SERVICES												
	51,999		40,886		86,500		65,710	33,500		97,500			

TOTAL CLASS: 10 MATERIALS & SERVICES

	9,406,579		9,731,667		11,243,861		10,539,640	11,555,981		11,619,981			
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CLASS: 25 TRANSFERS

801	TRSFER TO GENERAL FD - OVERHEAD												
	20,983		15,255		16,509		16,509	17,584		17,584			
802	TRSFER TO GENERAL FD-ACCOUNTING												
	21,894		11,842		17,121		17,121	17,530		17,530			
816	TRSFERS TO REPROGRAPHICS FUND												
	562		457		832		832	583		550			

TOTAL CLASS: 25 TRANSFERS

	43,439		27,554		34,462		34,462	35,697		35,664			
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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

194 BENEFITS REPRESENTATIVE

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 58.14% AS A CITY-WIDE AVERAGE AND CONSISTS OF THE FOLLOWING:
 34.14% IN PAYROLL TAXES CONSISTING OF 7.65% FICA, AVERAGE OF 23.22% FOR RETIREMENT CONTRIBUTIONS (28.45% PERS. 19.45% OPSRP GENERAL OR 24.08% OPSRP POLICE), AND 3.27% IN OTHER TAXES (UNEMPLOYMENT, LONG TERM DISABILITY, WORKERS COMPENSATION, PEHP, AND TRIMET)
 24.00% AS THE AVERAGE COST OF MEDICAL, DENTAL, LIFE AND AD&D INSURANCES

308 PERIODICALS & SUBSCRIPTIONS
 HOPE HEALTH \$600

392 HEALTH INSURANCE
 KAISER AND MODA PLANS PREMIUM COSTS \$10,378,311

394 WELLNESS PROGRAM EXPENSE
 WELLNESS PROGRAM (FITNESS CLASSES, BROWN BAGS, INCENTIVES, ETC.) \$45,000

399 DENTAL INSURANCE
 DENTAL CLAIMS PAYMENTS ON THE VARIOUS DENTAL PROGRAMS \$1,098,570

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 \$14,000
 NW OCCUPATIONAL PRE-EMPLOYMENT PHYSICALS \$4,000
 GASB 45 ACTUARIAL REVIEW \$4,500
 AGENT OF RECORD SERVICES \$16,000 PER QUARTER \$64,000

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 \$550

City of Beaverton - Finance
 Budget Preparation - 2020

BP WORKSHEET & JUSTIFICATION

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

OBJ	2017 - ACTUAL		2018 - ACTUAL		2019 BUDGETED		2019	2020 - PROPOSED		2020 - RECOMD		2020 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
991			CONTINGENCY - UNRESERVED		412,749			423,622		325,408			
998			RESERVE		350,000			350,000		350,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES					762,749			773,622		675,408			
TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM													
	9,551,777	1.10	9,860,967	1.10	12,161,594	1.10	10,682,282	12,497,076	1.10	12,464,122	1.10		
TOTAL DEPARTMENT: 40 INSURANCE DIVISION													
	11,482,405	2.90	11,718,601	2.90	16,410,926	2.90	12,570,676	17,171,653	2.90	17,145,628	2.93		
TOTAL FUND: 706 INSURANCE AGENCY FUND													
	11,482,405	2.90	11,718,601	2.90	16,410,926	2.90	12,570,676	17,171,653	2.90	17,145,628	2.93		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

991 CONTINGENCY - UNRESERVED

998 RESERVE
RESERVE FOR FUTURE MEDICAL INSURANCE EXPENSE INCREASES SET AT \$350,000

ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

Thursday, April 18, 2019 4:17 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	880			36,012				36,012	22,456	58,468
706-40-0010-05-031	CITY ATTORNEY	0.10	224			18,855				18,855	8,072	26,927
706-40-0010-05-056	RECORDS MANAGER	0.05	106			4,719				4,719	2,077	6,796
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	208			8,364				8,364	5,399	13,763
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	211			14,179				14,179	6,287	20,466
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	108			2,882				2,882	1,454	4,336
	GEN LIAB & COMP INS COVERAGE	0.80	1,737			85,011				85,011	45,745	130,756
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,320			54,010				54,010	33,684	87,694
706-40-0014-05-031	CITY ATTORNEY	0.05	111			9,425				9,425	4,036	13,461
706-40-0014-05-056	RECORDS MANAGER	0.05	106			4,719				4,719	2,077	6,796
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	103			4,182				4,182	2,701	6,883
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	105			7,092				7,092	3,144	10,236
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	108			2,882				2,882	1,454	4,336
	SELF-INS WORKERS COMP INS	0.85	1,853			82,310				82,310	47,096	129,406
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR	0.05	47			3,306				3,306	1,413	4,719
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.05	103			2,751			180	2,931	761	3,692
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	103			5,402				5,402	3,122	8,524
	SELF-INS UNEMPLOYMENT	0.15	253			11,459			180	11,639	5,296	16,935
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR	0.10	95			6,611				6,611	2,824	9,435
706-40-0016-05-194	BENEFITS REPRESENTATIVE	0.90	1,872			59,324				59,324	26,682	86,006
706-40-0016-05-202	HUMAN RESOURCES ANALYST	0.10	216			8,214				8,214	4,525	12,739
	MEDICAL AND DENTAL PROGRAM	1.10	2,183			74,149				74,149	34,031	108,180

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	6,026			252,929			180	253,109	132,168	385,277

PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Thursday, April 18, 2019 4:17 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	885			37,193				37,193	25,498	62,691
706-40-0010-05-031	CITY ATTORNEY	0.10	223			19,126				19,126	9,447	28,573
706-40-0010-05-056	RECORDS MANAGER	0.05	110			5,012				5,012	2,478	7,490
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	223			9,301				9,301	6,376	15,677
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	215			13,965				13,965	6,883	20,848
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	110			3,020				3,020	1,674	4,694
	GEN LIAB & COMP INS COVERAGE	0.80	1,766			87,617				87,617	52,356	139,973
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,331			55,791				55,791	38,245	94,036
706-40-0014-05-031	CITY ATTORNEY	0.05	110			9,565				9,565	4,723	14,288
706-40-0014-05-056	RECORDS MANAGER	0.05	110			5,012				5,012	2,478	7,490
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	110			4,650				4,650	3,186	7,836
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	106			6,979				6,979	3,441	10,420
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	110			3,020				3,020	1,674	4,694
	SELF-INS WORKERS COMP INS	0.85	1,877			85,017				85,017	53,747	138,764
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR	0.05	104			7,464				7,464	3,416	10,880
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.08	155			3,418				3,418	3,403	6,821
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	104			5,857				5,857	3,678	9,535
	SELF-INS UNEMPLOYMENT	0.18	363			16,739				16,739	10,497	27,236
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR	0.10	211			14,922				14,922	6,837	21,759
706-40-0016-05-194	BENEFITS REPRESENTATIVE	0.90	1,921			65,789				65,789	31,851	97,640
706-40-0016-05-202	HUMAN RESOURCES ANALYST	0.10	219			8,482				8,482	5,188	13,670
	MEDICAL AND DENTAL PROGRAM	1.10	2,351			89,193				89,193	43,876	133,069

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 ****	2.93	6,357			278,566				278,566	160,476	439,042