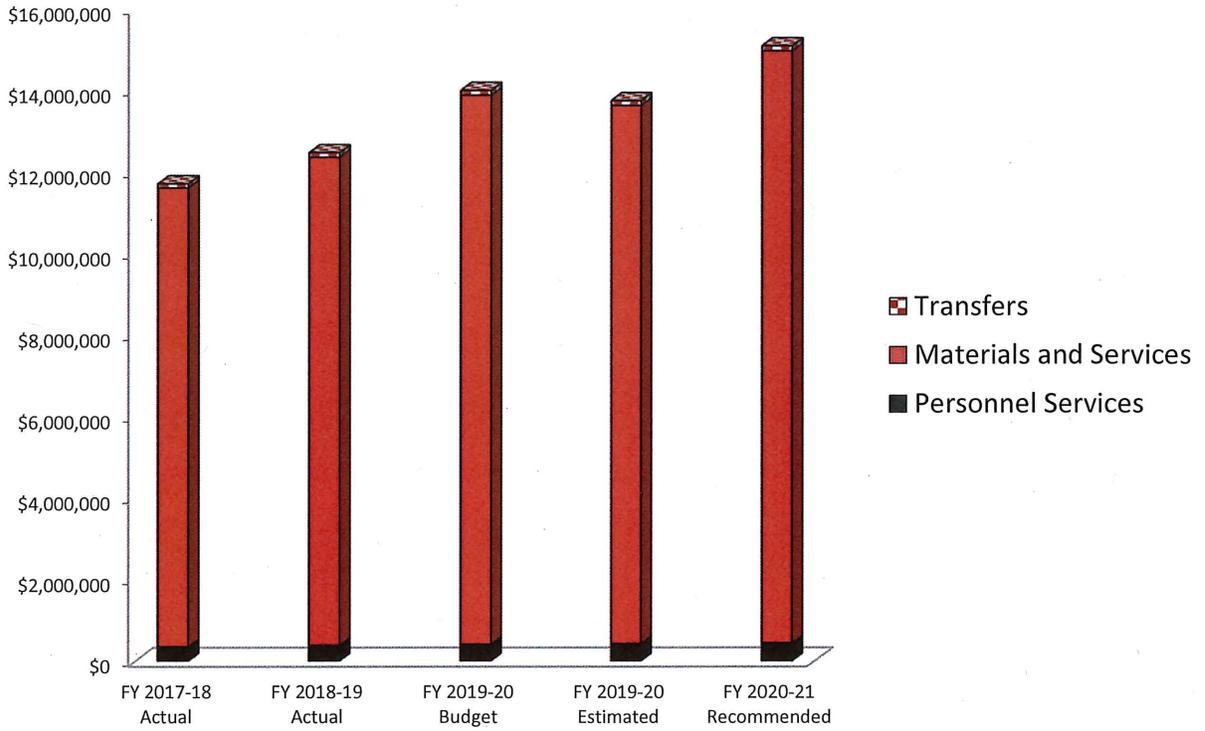


**Insurance Fund
(Unemploy. & Med/Dental)**

INSURANCE AGENCY FUND

RECOMMENDED FY 20-21



CITY OF BEAVERTON

BUDGET TREND ANALYSIS - FY 2017-18 TO FY 2020-21

With Explanations on Significant Changes between Budgeted 2019-20 and Recommended 2020-21

Fund:		Insurance Agency Fund					% Change
CLASS	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20	Estimated FY 2019-20	Recommended FY 2020-21	Budgeted Vs. Recommended	
Personnel Services	\$365,886	\$391,899	\$416,731	\$430,704	\$451,718	8.40%	
Materials and Services	11,254,407	11,973,379	13,459,029	13,196,307	14,507,324	7.79%	
Transfers	98,308	110,246	116,820	116,820	119,872	2.61%	
SUB-TOTAL	\$11,718,601	\$12,475,524	\$13,992,580	\$13,743,831	\$15,078,914		
Contingency			831,468		1,108,712		
Reserve			2,550,000		2,600,000		
TOTAL	11,718,601	12,475,524	17,374,048	13,743,831	18,787,626		
FTE's	2.90	2.90	2.93		2.95		

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

Personnel services:

FY 2020-21 reflects an increase of 0.02 FTE for a reallocation of the Human Resources Assistant. Budget also includes step increases, COLA increases for SEIU and management at 2.60%. Also shown are medical insurance cost increase of 10% for Kaiser, 5% increase in MODA plans and 0% increase for Dental.

Materials and services:

No significant changes

Transfers:

No significant changes

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET

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

MISSION STATEMENT:

To provide and 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	2.90	2.90	2.93	2.95	0.00
PERSONNEL SERVICES	\$365,886	\$391,899	\$416,731	\$451,718	\$0
MATERIALS & SERVICES	11,254,407	11,973,379	13,459,029	14,507,324	0
CAPITAL OUTLAY	0	0	0	0	0
TRANSFERS	98,308	110,246	116,820	119,872	0
CONTINGENCY			831,468	1,108,712	0
RESERVE			2,550,000	2,600,000	0
TOTAL	\$11,718,601	\$12,475,524	\$17,374,048	\$18,787,626	\$0

Funding Sources:	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21
Beginning Working Capital	\$3,184,382	\$3,326,987	\$3,438,232	\$4,028,351	\$0
Interest on Investments	44,102	62,862	69,300	33,300	0
Miscellaneous Revenues	348,579	331,129	422,457	335,000	0
Transfers from Other Funds	1,337,341	1,259,941	1,574,799	1,574,799	0
Self-insurance Revenues	10,131,188	10,932,836	11,869,260	12,816,176	0

Reserves:	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21
General Liability	\$1,478,000	\$1,500,000	\$1,500,000	\$1,500,000	\$0
Workers' Compensation	500,000	500,000	600,000	650,000	0
Unemployment	95,000	45,000	100,000	100,000	0
Medical	350,000	350,000	350,000	350,000	0

Services and Trends:

The Human Resources Department, through the employee benefit programs, assists the organization in protecting the financial and human assets of the city. The employee benefit programs include self-insured unemployment, employee medical premium-based insurance, self-insured dental, long-term disability insurance, life insurance, Accidental Death and Dismemberment insurance, and deferred compensation. Services provided include financing of claims through insurance or self-insurance, wellness and loss prevention activities.

The city's Deferred Compensation Committee bears fiduciary and administrative responsibilities for the city's 457(b) plan. The city's Human Resources Director chairs the committee. The Committee ensured the creation of a Statement of Investment Policy and reviews investment performance of the plans on an on-going basis. The Committee is chartered with taking action to correct errors in the plan, maintain the qualified status of the plan, amend the plan as needed, and make recommendations to the Mayor for charter changes.

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.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET

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

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.
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.

For Fiscal Year 2019-2020, the Kaiser and MODA medical plans were consolidated to one option for each, with rate plan increases for Kaiser at 7.5% and for MODA at 1.7%. Delta Dental's self-funded dental plan rates held steady, while a fully insured Kaiser Dental option was implemented with 45 members enrolled. The Delta Dental ortho lifetime maximum for BPA was increased from \$1,500 to \$5,000.

Additionally, a ROTH component was added to our deferred compensation plan, offering employees a post-tax withholding option through payroll.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	0.15	0.15	0.18	0.20	0.00
PERSONNEL SERVICES	\$16,862	\$17,990	\$27,236	\$33,148	\$0
MATERIALS & SERVICES	65,254	25,225	60,000	60,000	0
CAPITAL OUTLAY					
TRANSFERS	456	526	3,653	4,554	0
CONTINGENCY	0	0	53,973	65,693	0
RESERVE	0	0	100,000	100,000	0
TOTAL	\$82,572	\$43,741	\$244,862	\$263,395	\$0

Program Objective

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

Progress on Fiscal Year 2019-20 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.*

Unemployment Performance Measures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Number of unemployment claims	9	7	10 / 12	12
Value of paid unemployment claims	\$60,000	\$50,000	\$60,000 / \$60,000	\$60,000

Fiscal Year 2020-21 Action Plan

- Strive for a low level of unemployment claims and continue to respond in a timely manner.

Performance Outcomes and Program Trends

The rate of unemployment claims is trending steady in the number of claims.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 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 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 BUDGETED	FY 2020-21 PROPOSED	FY 2020-21 ADOPTED
POSITION	1.10	1.10	1.10	1.10	0.00
PERSONNEL SERVICES	\$101,746	\$113,006	\$133,925	\$139,048	\$0
MATERIALS & SERVICES	9,731,667	10,505,133	11,619,981	12,885,969	0
CAPITAL OUTLAY					
TRANSFERS	27,554	34,170	35,664	38,213	0
CONTINGENCY	0	0	369,270	335,609	0
RESERVE	0	0	350,000	350,000	0
TOTAL	\$9,860,967	\$10,652,309	\$12,508,840	\$13,748,839	\$0

Program Objectives

To provide medical and dental insurance for employees that maximize a proactive approach to wellness and minimize the adverse 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 personal issues that may affect work 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. These activities support 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.*

Progress on Fiscal Year 2019-20 Action Plan

- Work on streamlining benefits to reduce cost and for ease of communication and processing. *The city moved to a single MODA or Kaiser offering to all groups (Management, SEIU and BPA). Within Delta Dental, BPA was offered the same orthodontic lifetime maximum as SEIU. The city began offering a Kaiser Dental option, and the start date of dental benefits were changed to match the start date of medical benefits which eases administration and provides the benefit to employees and their covered dependents sooner.*
- Work to better communicate benefits to employees and provide information regarding additional benefits. *With the changes from MODA-P200 to MODA-P500 for BPA, Human Resources invited MODA to present information to employees based at the Griffith Drive location. With the change in PEHP (which restricts use to post-employment) to a standard HRA plan for BPA, and the introduction of the HRA plan to Management employees, Human Resources invited the city's HRA VEBA trust provider to present at both Griffith Drive and City Hall locations.*
- Continue to work with providers to provide excellent benefits and customer service to our employees. *Human Resources continues to provide information and advocacy services to employees by being a bridge to members and their plans.*

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

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

Health and Dental Insurance Performance Measures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Eligible FTE Positions	526.65	533	535 / 555	570
Medical Loss Ratio MODA (claims as a % of premiums; used for renewal)	79.7%	75%	75% / 86.9%	80%
Medical Loss Ratio Kaiser (claims as a % of premiums; used for renewal)	87.8%	88%	88% / 87.9%	88%
Average annual medical insurance premium cost per eligible FTE	\$16,619	\$19,239	\$19,300 / \$18,699	\$19,000
Dental Plan Cost	\$859,733	\$860,000	\$870,000 / \$934,734	\$1,009,500
Average annual dental cost per eligible FTE	\$1,632	\$1,613	\$1,626 / \$1.684	\$1,771

Fiscal Year 2020-21 Action Plan

- Request proposals for Medical PPO plan to verify the city’s ability to acquire the best insurance rates.
- Request proposals for Flexible Spending Account vendor to improve effectiveness and efficiency of reimbursements.
- Review Health Savings Accounts and High Deductible plans with Health Insurance Review Committee with the aim of reducing overall premium costs.

Performance Outcomes and Program Trends

The Health Insurance Review Committee actively researches medical insurance options in conjunction with labor negotiations to seek options that balance cost with quality benefits. While the excise tax (“Cadillac tax”) under the Affordable Care Act has been repealed, the committee remains dedicated to finding competitive medical insurance at a fair and fiscally responsible price, reviewing plans and plan performance.

The dental program continues to provide excellent dental benefits for employees and covered dependents, encouraging and rewarding yearly preventative measures. The 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. In Fiscal Year 2019-2020, Kaiser Dental was added as an option.

The city’s deferred compensation fund has a balance of \$50,728,757 with over 400 contributing participants. The average participant balance is \$81,820.

CITY OF BEAVERTON, OREGON
FISCAL YEAR 2020-21 BUDGET
CURRENT LEVEL OF SERVICES

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

Wellness Activities and Related Costs Performance Measures	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budgeted/Revised	FY 2020-21 Proposed
Number of employee medical screenings (pre-employment, DOT/drug testing)	150	150	150 / 165	165
Average cost per medical screening	\$225	\$185	\$185 / \$185	\$185
Average cost of wellness activities per employee	\$65	\$50	\$78 / \$74	\$78
# of employees who participate in wellness incentive opportunities	72	80	90 / 80	90
# of employees taking part in health screening (BP, cholesterol, body fat)	67	68	75 / 70	80

Wellness Activity Performance Outcomes and Program Trends

The city continues to invest in the Wellness Program as a means of mitigating rising healthcare costs. Funds have been used to sustain on-site fitness classes and utilization of local fitness facilities, health screening events, nutrition programs, CSA programs, educational seminars, and other activities to promote healthy living.

In Fiscal Year 2019-20, Human Resources continued the city's collaboration with Wellness Consolidated, LLC, to provide on-going Feel-Good Fitness, which has been well attended. BodyCamp saw 23 participants of whom 82% met the participation criteria of attending two thirds of the classes. Yoga was offered to City Hall employees, while additional yoga classes were started at the Griffith Drive location. Human Resources is researching chair massage at the Griffith Drive location. Additional options are being explored for employees at the city's Main Library location.

Biometric screenings were moved to April to distribute Wellness events throughout the year. Fifty employees have participated to date in Fiscal Year 2019-2020 in the Wellness Incentive, as Human Resources increases marketing efforts to reach additional employees. Two Walker Tracker Challenges have been completed with an average of 64 participants and 66% meeting the challenge goal of a 6,000-step average per day. The Wellness Fair was very well attended with 200 employees and 20 exhibitors participating. In December of 2019, Human Resources introduced a new mental health collaboration with Beyond Well Solutions to provide podcasts on various well-being subjects. Employees are provided ear buds for private listening at work. For early 2020, Human Resources will be creating a survey on best ways to communicate to different locations and the wellness activities employees want, to better engage and retain employees.

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 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

	-3,184,382		-3,326,987		-3,438,232		-3,438,232	-3,438,232	-3,978,770		-4,028,351			
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TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

	-3,184,382		-3,326,987		-3,438,232		-3,438,232	-3,438,232	-3,978,770		-4,028,351			
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CLASS: 35 MISCELLANEOUS REVENUES

384 INVESTMENT INTEREST EARNINGS

	-44,102		-62,862		-69,300		-46,992	-60,400	-47,400		-33,300			
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386 3RD PARTY SUBROGATION

	-15,829		-30,702		-35,000		264	-35,000	-35,000		-35,000			
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389 MISCELLANEOUS REVENUES

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

	-25,030		-58,518		-138,000		-258,168	-258,168						
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757 MED/LIFE INS PREM REFUND DISTRIBUTION

	-677													
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763 RETIREE COBRA HLTH INSUR PREMIUM

	-203,054		-234,601		-249,457		-290,922	-342,216	-300,000		-300,000			
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764 MODA MEDICAL CITY-WIDE PREM REFUND

	-102,762						-365,845	-365,845						
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TOTAL CLASS: 35 MISCELLANEOUS REVENUES

	-392,681		-393,991		-491,757		-961,663	-1,061,629	-382,400		-368,300			
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411 TRSFERS FROM GENERAL FUND

	-411,381		-411,381		-514,226		-428,522	-514,226	-514,226		-514,226			
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412 TRSFERS FROM STREET FUND

	-152,760		-152,760		-199,452		-166,210	-199,452	-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	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-228,792		-228,792		-285,990		-238,325	-285,990	-285,990		-285,990			
421	TRSFERS FROM SEWER FUND													
	-242,037		-164,637		-205,671		-171,393	-205,671	-205,671		-205,671			
424	TRSFERS FROM REPROGRAPHICS FUND													
	-6,121		-6,121		-7,651		-6,376	-7,651	-7,651		-7,651			
425	TRSFERS FROM GARAGE FUND													
	-46,998		-46,998		-58,747		-48,956	-58,747	-58,747		-58,747			
426	TRSFERS FROM ISD													
	-6,625		-6,625		-8,281		-6,901	-8,281	-8,281		-8,281			
430	TRANSFER FROM LIBRARY FUND													
	-111,572		-111,572		-139,465		-116,221	-139,465	-139,465		-139,465			
440	TRSFERS FR STREET LIGHTING FUND													
	-6,802		-6,802											
441	TRSFERS FR STORM DRAIN FUND													
	-124,253		-124,253		-155,316		-129,430	-155,316	-155,316		-155,316			
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS														
	-1,337,341		-1,259,941		-1,574,799		-1,312,334	-1,574,799	-1,574,799		-1,574,799			
CLASS: 45 NON-REVENUE RECEIPTS														
462	MODA - P200 MEDICAL PREMIUMS													
	-2,209,657		-2,058,520											
463	MODA - DENTAL PREMIUMS													
	-956,248		-1,054,860		-1,099,092		-900,935	-1,085,829	-1,143,456		-1,143,456			
464	SELF-INS. WORKERS COMP - CITY													
	-473,592		-436,477		-520,000		-321,980	-520,000	-520,000		-520,000			
465	SELF-INS. UNEMPLOYMENT- CITY													
					-116,000		-102,318	-97,000	-97,000		-97,000			
466	KAISER MEDICAL PREMIUMS													
	-4,399,382		-4,754,978		-5,105,856		-4,281,908	-5,131,777	-5,567,496		-5,567,496			
467	MODA-P250/500 (POS)MEDICAL PREM													

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	-2,092,309		-2,628,001		-5,028,312		-4,010,806	-4,862,916	-5,488,224		-5,488,224			
TOTAL CLASS: 45 NON-REVENUE RECEIPTS														
	-10,131,188		-10,932,836		-11,869,260		-9,617,947	-11,697,522	-12,816,176		-12,816,176			
TOTAL DEPARTMENT: 03 REVENUE														
	-15,045,592		-15,913,755		-17,374,048		-15,330,176	-17,772,182	-18,752,145		-18,787,626			

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 40 INSURANCE DIVISION

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 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													
	86,532	1.00	90,072	1.00	92,984	1.00	73,897	92,981	95,057	1.00	95,057	1.00		
031	CITY ATTORNEY													
	28,643	.15	28,280	.15	28,691	.15	30,319	35,332	27,737	.15	27,737	.15		
038	HUMAN RESOURCES DIRECTOR													
	12,980	.15	10,000	.15	22,386	.15	17,517	22,386	24,198	.15	24,198	.15		
056	RECORDS MANAGER													
	8,967	.10	9,170	.10	10,024	.10	7,412	9,480	10,244	.10	10,244	.10		
116	HUMAN RESOURCES ASSISTANT													
	2,793	.05	2,897	.05	3,418	.08	2,224	2,841	5,541	.10	5,541	.10		
182	LEGAL SERVICES MANAGER													
	11,885	.15	12,546	.15	13,951	.15	10,574	13,695	14,260	.15	14,260	.15		
192	ASSISTANT CITY ATTORNEY 3													
	17,850	.15	20,937	.15	5,174	.15	15,322	14,118	18,148	.15	18,148	.15		
194	BENEFITS SPECIALIST													
	55,301	.90	59,346	.90	65,789	.90	50,414	64,483	70,628	.90	70,628	.90		
202	HUMAN RESOURCES ANALYST													
	8,010	.10	8,314	.10	1									
221	SUPPORT SPECIALIST 2													
	5,464	.10	5,786	.10	6,040	.10	4,782	6,020	6,174	.10	6,174	.10		
285	EMPLOYEE LABOR RELATIONS MANAGER													
	5,277	.05	5,510	.05	5,857	.05	4,547	5,857	6,283	.05	6,283	.05		
296	SENIOR HUMAN RESOURCES ANALYST													
					9,101	.10	7,271	9,143	9,506	.10	9,506	.10		
299	PAYROLL TAXES AND FRINGES													
	122,184		139,041		153,315		127,642	154,368	163,942		163,942			

TOTAL CLASS: 05 PERSONNEL SERVICES

	365,886	2.90	391,899	2.90	416,731	2.93	351,921	430,704	451,718	2.95	451,718	2.95		
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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND DEPT: 40 INSURANCE DIVISION

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT													
	11,208		7,549		10,000		6,043	10,000	10,000		10,000			
305	SPECIAL DEPARTMENT SUPPLIES													
	3,130		2,856		5,000		1,029	5,000	5,000		5,000			
307	MEMBERSHIP FEES													
	820		820		900		170	900	900		900			
308	PERIODICALS & SUBSCRIPTIONS													
	990				600		495	495						
321	TRAVEL, TRAINING & SUBSISTENCE													
	692		684		1,750		497	1,750	1,750		1,750			
326	CITYWIDE TRAINING													
	8,360		9,308		11,000		14,464	11,000	11,000		11,000			
328	MEALS & RELATED EXPENSE													
	97		15		200		42	200	200		200			
330	MILEAGE REIMBURSEMENT													
	172		166		300		135	300	300		300			
387	GENERAL LIABILITY INSURANCE													
	446,494		547,926		604,705		566,578	586,580	613,290		613,290			
388	PROPERTY INSURANCE													
	152,194		158,582		192,050		244,001	200,000	207,915		207,915			
389	W/C EXCESS INSURANCE COVERAGE													
	108,870		103,352		113,680		109,555	104,000	104,000		104,000			
390	PUBLIC EMPLOYEES BOND													
	500		400		500		300	500	500		500			
392	HEALTH INSURANCE													
	8,793,263		9,590,974		10,378,311		8,628,299	10,392,423	11,581,834		11,581,834			
393	WORKERS COMP STATE ASSESSMENT													
	35,444		20,790		25,000		19,115	30,000	30,000		30,000			
394	WELLNESS PROGRAM EXPENSE													

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BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND DEPT: 40 INSURANCE DIVISION

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	18,798		22,096		45,000		39,711	45,000	47,000		45,000			
395	PERFORMANCE BOND INSURANCE													
	3,915		3,915		4,000		4,000	4,000	4,000		4,000			
399	DENTAL INSURANCE													
	877,730		832,929		1,098,570		678,287	938,175	1,142,355		1,142,355			
457	BVTN BLDG FLOOD DAMAGE EXPENSE													
					197,896		18,239	197,896						
461	SPECIAL EXPENSE													
	436		449		1,500		1,279	1,500	1,500		1,500			
462	ADA COMPLIANCE EXPENSE													
					3,000			1,500	3,000		3,000			
483	EXTERNAL LEGAL SERVICES EXP													
					23,167			22,846	23,000		23,000			
511	PROFESSIONAL SERVICES													
	126,465		158,628		204,900		165,754	215,242	215,970		224,780			
520	CITY PROPERTY DAMAGE CLAIMS													
	117,188		164,278		150,000		339,540	120,000	125,000		125,000			
521	THIRD PARTY LIABILITY CLAIMS													
	174,846		191,823		175,000		150,000	150,000	160,000		160,000			
527	THIRD PARTY PROPERTY CLAIMS													
	907		3,707		2,000			2,000	2,000		2,000			
528	WORKERS COMP CLAIMS													
	306,634		126,907		150,000		100,000	125,000	150,000		150,000			
529	UNEMPLOYMENT CLAIMS													
	65,254		25,225		60,000		12,491	30,000	60,000		60,000			
TOTAL CLASS: 10 MATERIALS & SERVICES														
	11,254,407		11,973,379		13,459,029		11,100,024	13,196,307	14,500,514		14,507,324			

CLASS: 25 TRANSFERS

801 TRSFR TO GENERAL FD - OVERHEAD

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND DEPT: 40 INSURANCE DIVISION

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020 YTD	2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
	49,599		53,913		58,867		49,056	58,867	60,799		60,799			
802	TRSFRR TO GENERAL FD-ACCOUNTING													
	35,526		41,579		42,572		35,476	42,572	43,944		43,944			
816	TRSFRRS TO REPROGRAPHICS FUND													
	1,820		2,135		2,200		810	2,200	2,320		2,320			
818	TRSFRRS TO ISD-ALLOCATED													
	11,363		12,619		13,181		10,984	13,181	12,419		12,809			
TOTAL CLASS: 25 TRANSFERS														
	98,308		110,246		116,820		96,326	116,820	119,482		119,872			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
991	CONTINGENCY - UNRESERVED													
					831,468				1,030,431		1,108,712			
998	RESERVE													
					2,550,000				2,650,000		2,600,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES														
					3,381,468				3,680,431		3,708,712			
TOTAL DEPARTMENT: 40 INSURANCE DIVISION														
	11,718,601	2.90	12,475,524	2.90	17,374,048	2.93	11,548,271	13,743,831	18,752,145	2.95	18,787,626	2.95		

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**INSURANCE FUND
FY 2019-20 ADOPTED**

Code	Position Title	Actual FY 18-19	Adopted FY 19-20	New	Transfer	Reclass	Deleted	Ending FY 19-20
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	0.08					0.08
182	LEGAL SERVICES MANAGER	0.15	0.15					0.15
192	ASSISTANT CITY ATTORNEY 3	0.15	0.15					0.15
194	BENEFITS SPECIALIST	0.90	0.90					0.90
202	HUMAN RESOURCES ANALYST	0.10	0.00					0.00
221	SUPPORT SPECIALIST 2	0.10	0.10					0.10
285	EMPLOYEE LABOR RELATIONS MANAG	0.05	0.05					0.05
296	SENIOR HUMAN RESOURCES ANALYST	0.00	0.10					0.10
	Total	2.90	2.93	0.00	0.00	0.00	0.00	2.93

FY 2020-21 PROPOSED

Code	Position Title	Ending FY 19-20	New	Transfer	Reclass	Deleted	Proposed FY 20-21
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	0.08	0.02 ^a				0.10
182	LEGAL SERVICES MANAGER	0.15					0.15
192	ASSISTANT CITY ATTORNEY 3	0.15					0.15
194	BENEFITS SPECIALIST	0.90					0.90
202	HUMAN RESOURCES ANALYST	0.00					0.00
221	SUPPORT SPECIALIST 2	0.10					0.10
285	EMPLOYEE LABOR RELATIONS MANAG	0.05					0.05
296	SENIOR HUMAN RESOURCES ANALYST	0.10					0.10
	Total	2.93	0.02	0.00	0.00	0.00	2.95

^a FY 2020-21 proposes a new .50 FTE Human Resources Assistant position to create a fulltime position that is allocated 48% in the General Fund - Human Resources Dept. and 2% the Insurance Fund - Self-Insur. Unemployment Program.

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 BEGINNING WORKING CAPITAL													
301	BEGINNING WORKING CAPITAL												
	244,585		165,404		124,762		124,762	164,595		164,595			
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL													
	244,585		165,404		124,762		124,762	164,595		164,595			
CLASS: 35 MISCELLANEOUS REVENUES													
384	INVESTMENT INTEREST EARNINGS												
	3,343		3,099		4,100		2,600	2,500		1,800			
757 MED/LIFE INS PREM REFUND DISTRIBUTION													
	48												
TOTAL CLASS: 35 MISCELLANEOUS REVENUES													
	3,391		3,099		4,100		2,600	2,500		1,800			
CLASS: 45 NON-REVENUE RECEIPTS													
465	SELF-INS. UNEMPLOYMENT- CITY												
					116,000		97,000	97,000		97,000			
TOTAL CLASS: 45 NON-REVENUE RECEIPTS													
					116,000		97,000	97,000		97,000			
TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT													
	247,976		168,503		244,862		224,362	264,095		263,395			

BP WORKSHEET & JUSTIFICATION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
 FY 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% FY 20-21 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.40% \$1,800

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 WERE SUSPENDED FOR FY 2016-17, FY 2017-18 AND FY 2018-19
 FY 2019-20 \$97,000
 FY 2020-21 \$97,000

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

038	HUMAN RESOURCES DIRECTOR												
	4,327	.05	3,334	.05	7,464	.05	7,464	8,068	.05	8,068	.05		
116	HUMAN RESOURCES ASSISTANT												
	2,793	.05	2,897	.05	3,418	.08	2,841	5,541	.10	5,541	.10		
285	EMPLOYEE LABOR RELATIONS MANAGER												
	5,277	.05	5,510	.05	5,857	.05	5,857	6,283	.05	6,283	.05		
299	PAYROLL TAXES AND FRINGES												
	4,465		6,249		10,497		9,952	13,256		13,256			

TOTAL CLASS: 05 PERSONNEL SERVICES

	16,862	.15	17,990	.15	27,236	.18	26,114	33,148	.20	33,148	.20		
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CLASS: 10 MATERIALS & SERVICES

529	UNEMPLOYMENT CLAIMS												
	65,254		25,225		60,000		30,000	60,000		60,000			

TOTAL CLASS: 10 MATERIALS & SERVICES

	65,254		25,225		60,000		30,000	60,000		60,000			
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CLASS: 25 TRANSFERS

801	TRSFER TO GENERAL FD - OVERHEAD												
					3,103		3,103	3,974		3,974			
816	TRSFERS TO REPROGRAPHICS FUND												
	456		526		550		550	580		580			

TOTAL CLASS: 25 TRANSFERS

	456		526		3,653		3,653	4,554		4,554			
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CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

991	CONTINGENCY - UNRESERVED												
					53,973			66,393		65,693			
998	RESERVE												
					100,000		100,000	100,000		100,000			

TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

					153,973			166,393		165,693			
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TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT

	82,572	.15	43,741	.15	244,862	.18	59,767	264,095	.20	263,395	.20		
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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
 POSITION ALLOCATION: 75% /10% /5%/10%: 001-15-0534 / 001-15-0536 /
 706-40-0015 / 706-40-0016.
 FY 2020-21 REFLECTS 120 HRS PTO CASH-IN.

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.
 FY 2020-21 REFLECTS AN ADDITIONAL .50 FTE HR ASSISTANT TO CREATE A1 FTE HR ASST. POSITION

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 \$3,974

816 TRSFRS TO REPROGRAPHICS FUND
 ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$580

991 CONTINGENCY - UNRESERVED

998 RESERVE
 RESERVE FOR UNEXPECTED OR UNPLANNED CLAIMS \$100,000

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL												
		779,252		897,196		1,004,023		1,004,023		1,235,363		1,235,363	

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		779,252		897,196		1,004,023		1,004,023		1,235,363		1,235,363	
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS												
		13,781		20,870		22,100		25,600		20,500		14,300	

389	MISCELLANEOUS REVENUES												
		1,227		7,308									

399	REIMBURSEMENTS - OTHER												
		50						67,757					

757	MED/LIFE INS PREM REFUND DISTRIBUTION												
		441											

763	RETIREE COBRA HLTH INSUR PREMIUM												
		203,054		234,601		249,457		342,216		300,000		300,000	

764	MODA MEDICAL CITY-WIDE PREM REFUND												
		102,762						365,845					

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		321,315		262,779		271,557		801,418		320,500		314,300	
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CLASS: 45 NON-REVENUE RECEIPTS

462	MODA - P200 MEDICAL PREMIUMS												
		2,209,657		2,058,520									

463	MODA - DENTAL PREMIUMS												
		956,248		1,054,860		1,099,092		1,085,829		1,143,456		1,143,456	

466	KAISER MEDICAL PREMIUMS												
		4,399,382		4,754,978		5,105,856		5,131,777		5,567,496		5,567,496	

467	MODA-P250/500 (POS)MEDICAL PREM												
		2,092,309		2,628,001		5,028,312		4,862,916		5,488,224		5,488,224	

TOTAL CLASS: 45 NON-REVENUE RECEIPTS

		9,657,596		10,496,359		11,233,260		11,080,522		12,199,176		12,199,176	
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TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM

		10,758,163		11,656,334		12,508,840		12,885,963		13,755,039		13,748,839	
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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

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% FY 20-21 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.40% \$14,300

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

399 REIMBURSEMENTS - OTHER
 FY 2019-20 REPRESENTS A PREMIUM LIFE INSURANCE REFUND FRP, STANDARD LIFE INSURANCE

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 \$300,000

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
 FY 2019-20 REFLECTS P200 PLAN ELIMINATED AND ALL MODA PARTICIPANTS ON THE #00 PLAN

463 MODA - DENTAL PREMIUMS
 CHARGES PER EMPLOYEE FOR DENTAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM
 FY 2020-21 REFLECTS AN 5.00% INCREASE IN PREMIUM RATES \$1,143,456

466 KAISER MEDICAL PREMIUMS
 CHARGES PER EMPLOYEE FOR KAISER MEDICAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM
 FY 2020-21 PROPOSED REFLECTS A 10.0% INCREASE IN PREMIUM RATES \$5,567,496

467 MODA-P250/500 (POS)MEDICAL PREM
 CHARGES PER EMPLOYEE FOR THE P 500 PLAN MEDICAL COSTS PROCESSED THROUGH THE PAYROLL SYSTEM.
 FY 2020-21 REFLECTS A 5.004% INCREASE IN PREMIUM RATES \$5,488,224

BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
TOTAL DEPARTMENT: 03 REVENUE													
	15,045,592		15,913,755		17,374,048		17,772,182	18,752,145		18,787,626			

BP WORKSHEET & JUSTIFICATION

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

038	HUMAN RESOURCES DIRECTOR												
	8,653	.10	6,666	.10	14,922	.10	14,922	16,130	.10	16,130	.10		
194	BENEFITS SPECIALIST												
	55,301	.90	59,346	.90	65,789	.90	64,483	70,628	.90	70,628	.90		
202	HUMAN RESOURCES ANALYST												
	8,010	.10	8,314	.10	1								
296	SENIOR HUMAN RESOURCES ANALYST												
					9,101	.10	9,143	9,506	.10	9,506	.10		
299	PAYROLL TAXES AND FRINGES												
	29,782		38,680		44,112		42,203	42,784		42,784			

TOTAL CLASS: 05 PERSONNEL SERVICES

	101,746	1.10	113,006	1.10	133,925	1.10	130,751	139,048	1.10	139,048	1.10		
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CLASS: 10 MATERIALS & SERVICES

308	PERIODICALS & SUBSCRIPTIONS												
	990				600		495						
392	HEALTH INSURANCE												
	8,793,263		9,590,974		10,378,311		10,392,423	11,581,834		11,581,834			
394	WELLNESS PROGRAM EXPENSE												
	18,798		22,096		45,000		45,000	47,000		45,000			
399	DENTAL INSURANCE												
	877,730		832,929		1,098,570		938,175	1,142,355		1,142,355			
511	PROFESSIONAL SERVICES												
	40,886		59,134		97,500		108,092	107,970		116,780			

TOTAL CLASS: 10 MATERIALS & SERVICES

	9,731,667		10,505,133		11,619,981		11,484,185	12,879,159		12,885,969			
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CLASS: 25 TRANSFERS

801	TRFSR TO GENERAL FD - OVERHEAD												
	15,255		16,509		17,584		17,584	19,539		19,539			

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
 FY 2020-21 REFLECTS 120 HRS PTO CASH-IN.
- 194 BENEFITS SPECIALIST
 FY 2020-21 REFLECTS 40 HRS PTO CASH-IN
- 202 HUMAN RESOURCES ANALYST
 POSITION ALLOCATION TO 90% / 10% IN 001-15-0534 / 706-40-0016
- 296 SENIOR HUMAN RESOURCES ANALYST
 POSITION ALLOCATION: 90% / 10% IN 001-15-0534 / 706-40-0016.
 FY 2019-20 REFLECTS MID-YEAR RECLASSIFICATION OF 1 FTE HR ANALYST POSITION TO
 SENIOR HR ANALYST POSITION.
 FY 2019-20 REFLECTS 80 HRS PTO CASH-IN AND FY 2020-21 120 HRS PTO CASH-IN.
- 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
 *NOTE: DROPPING AT END OF FY19/20
- 392 HEALTH INSURANCE
 KAISER AND MODA PLANS PREMIUM COSTS
 FY2020-21 KAISER PREMIUM COSTS REFLECTING A 10% INCREASE \$5,682,293
 FY 2020-21 MODA PREMIUM COSTS REFLECTING A 5% INCREASE \$5,899,541
- 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 \$1,142,355
- 511 PROFESSIONAL SERVICES
 FLEXIBLE SPENDING ACCOUNT FEES \$9,300
 FLU SHOTS \$210
 EMPLOYEE ASSISTANCE PROGRAM FEES \$720
 NW OCCUPATIONAL PRE-EMPLOYMENT PHYSICALS \$4,000
 GASB 45 ACTUARIAL REVIEW \$5,000
 AGENT OF RECORD SERVICES \$16,000 PER QUARTER \$64,000
 DRUG SCREENS, CDL, PHYSICALS ETC. \$18,000
 MORNEU SHEPELL BDA WORKPLACE SUPPORT \$550
 POLICE OFFICER OCCUPATIONAL WELLNESS AND MENTAL HEALTH SERVICES \$15,000

- 801 TRSFR TO GENERAL FD - OVERHEAD

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - PROPOSED		2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
802	TRSFER TO GENERAL FD-ACCOUNTING												
	11,842		17,121		17,530		17,530	18,094		18,094			
816	TRSFERS TO REPROGRAPHICS FUND												
	457		540		550		550	580		580			
TOTAL CLASS: 25 TRANSFERS													
	27,554		34,170		35,664		35,664	38,213		38,213			
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
991	CONTINGENCY - UNRESERVED												
					369,270			348,619		335,609			
998	RESERVE												
					350,000			350,000		350,000			
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES													
					719,270			698,619		685,609			
TOTAL PROGRAM: 0016 MEDICAL AND DENTAL PROGRAM													
	9,860,967	1.10	10,652,309	1.10	12,508,840	1.10	11,650,600	13,755,039	1.10	13,748,839	1.10		
TOTAL DEPARTMENT: 40 INSURANCE DIVISION													
	11,718,601	2.90	12,475,524	2.90	17,374,048	2.93	13,743,831	18,752,145	2.95	18,787,626	2.95		
TOTAL FUND: 706 INSURANCE AGENCY FUND													
	11,718,601	2.90	12,475,524	2.90	17,374,048	2.93	13,743,831	18,752,145	2.95	18,787,626	2.95		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS
802	TRSFR TO GENERAL FD-ACCOUNTING
816	TRSFERS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$580
991	CONTINGENCY - UNRESERVED
998	RESERVE RESERVE FOR FUTURE MEDICAL INSURANCE EXPENSE INCREASES SET AT \$350,000

ESTIMATE - PAYROLL EXPENSE BY DEPARTMENT

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	886			37,192				37,194	25,205	62,399
706-40-0010-05-031	CITY ATTORNEY	0.10	273			23,553				23,553	10,515	34,068
706-40-0010-05-056	RECORDS MANAGER	0.05	105			4,738				4,740	2,346	7,086
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	218			9,130				9,132	5,466	14,598
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	144			9,413				9,413	4,827	14,240
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	110			3,008				3,010	1,649	4,659
	GEN LIAB & COMP INS COVERAGE	0.80	1,736			87,035				87,042	50,008	137,050
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,330			55,789				55,787	37,807	93,594
706-40-0014-05-031	CITY ATTORNEY	0.05	136			11,777				11,779	5,259	17,038
706-40-0014-05-056	RECORDS MANAGER	0.05	105			4,738				4,740	2,346	7,086
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	109			4,565				4,563	2,732	7,295
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	71			4,705				4,705	2,412	7,117
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	110			3,008				3,010	1,649	4,659
	SELF-INS WORKERS COMP INS	0.85	1,861			84,581				84,584	52,205	136,789
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR	0.05	105			7,463				7,464	4,187	11,651
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.08	105			2,839				2,841	2,122	4,963
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	105			5,860				5,857	3,643	9,500
	SELF-INS UNEMPLOYMENT	0.18	314			16,162				16,162	9,952	26,114
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR	0.10	210			14,925				14,922	8,374	23,296
706-40-0016-05-194	BENEFITS SPECIALIST	0.90	1,886	3		64,361	122			64,483	31,090	95,573
706-40-0016-05-296	SENIOR HUMAN RESOURCES	0.10	218			9,019	3		120	9,143	5,387	14,530
	MEDICAL AND DENTAL PROGRAM	1.10	2,314	3		88,305	125		120	88,548	44,851	133,399

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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	6,225	3		276,083	125		120	276,336	157,016	433,352

PROPOSE - PAYROLL EXPENSE BY DEPARTMENT

Saturday, April 25, 2020 9:07 AM

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	882			38,025				38,025	26,530	64,555
706-40-0010-05-031	CITY ATTORNEY	0.10	210			18,492				18,492	9,289	27,781
706-40-0010-05-056	RECORDS MANAGER	0.05	109			5,122				5,122	2,544	7,666
706-40-0010-05-182	LEGAL SERVICES MANAGER	0.10	222			9,506				9,506	5,713	15,219
706-40-0010-05-192	ASSISTANT CITY ATTORNEY 3	0.10	210			12,097				12,097	7,013	19,110
706-40-0010-05-221	SUPPORT SPECIALIST 2	0.05	109			3,087				3,087	1,730	4,817
	GEN LIAB & COMP INS COVERAGE	0.80	1,742			86,329				86,329	52,819	139,148
706-40-0014-05-030	RISK & SAFETY OFFICER	0.60	1,326			57,032				57,032	39,799	96,831
706-40-0014-05-031	CITY ATTORNEY	0.05	103			9,245				9,245	4,644	13,889
706-40-0014-05-056	RECORDS MANAGER	0.05	109			5,122				5,122	2,544	7,666
706-40-0014-05-182	LEGAL SERVICES MANAGER	0.05	109			4,754				4,754	2,859	7,613
706-40-0014-05-192	ASSISTANT CITY ATTORNEY 3	0.05	103			6,051				6,051	3,507	9,558
706-40-0014-05-221	SUPPORT SPECIALIST 2	0.05	109			3,087				3,087	1,730	4,817
	SELF-INS WORKERS COMP INS	0.85	1,859			85,291				85,291	55,083	140,374
706-40-0015-05-038	HUMAN RESOURCES DIRECTOR	0.05	109			8,068				8,068	4,570	12,638
706-40-0015-05-116	HUMAN RESOURCES ASSISTANT	0.10	206			5,541				5,541	4,753	10,294
706-40-0015-05-285	EMPLOYEE LABOR RELATIONS	0.05	105			6,283				6,283	3,933	10,216
	SELF-INS UNEMPLOYMENT	0.20	420			19,892				19,892	13,256	33,148
706-40-0016-05-038	HUMAN RESOURCES DIRECTOR	0.10	222			16,130				16,130	9,140	25,270
706-40-0016-05-194	BENEFITS SPECIALIST	0.90	1,914			70,628				70,628	33,644	104,272
706-40-0016-05-296	SENIOR HUMAN RESOURCES	0.10	222			9,506				9,506		9,506
	MEDICAL AND DENTAL PROGRAM	1.10	2,358			96,264				96,264	42,784	139,048

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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 ****	2.95	6,379			287,776				287,776	163,942	451,718