

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

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

CLASS: 05 BEGINNING WORKING CAPITAL

301 BEGINNING WORKING CAPITAL

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

384 INVESTMENT INTEREST EARNINGS

	-44,102		-62,862		-69,300		-60,586	-60,400	-33,300		-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		-262,573	-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		-323,846	-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		-1,012,586	-1,061,629	-368,300		-368,300	
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411 TRSFERS FROM GENERAL FUND

	-411,381		-411,381		-514,226		-471,374	-514,226	-514,226		-514,226	
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412 TRSFERS FROM STREET FUND

	-152,760		-152,760		-199,452		-182,831	-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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	-228,792		-228,792		-285,990		-262,158	-285,990	-285,990		-285,990	
421	TRSFERS FROM SEWER FUND											
	-242,037		-164,637		-205,671		-188,532	-205,671	-205,671		-205,671	
424	TRSFERS FROM REPROGRAPHICS FUND											
	-6,121		-6,121		-7,651		-7,013	-7,651	-7,651		-7,651	
425	TRSFERS FROM GARAGE FUND											
	-46,998		-46,998		-58,747		-53,851	-58,747	-58,747		-58,747	
426	TRSFERS FROM ISD											
	-6,625		-6,625		-8,281		-7,591	-8,281	-8,281		-8,281	
430	TRANSFER FROM LIBRARY FUND											
	-111,572		-111,572		-139,465		-127,843	-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		-142,373	-155,316	-155,316		-155,316	
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS												
	-1,337,341		-1,259,941		-1,574,799		-1,443,566	-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		-1,080,933	-1,085,829	-1,143,456		-1,143,456	
464	SELF-INS. WORKERS COMP - CITY											
	-473,592		-436,477		-520,000		-403,421	-520,000	-520,000		-520,000	
465	SELF-INS. UNEMPLOYMENT- CITY											
					-116,000		-105,754	-97,000	-97,000		-97,000	
466	KAISER MEDICAL PREMIUMS											
	-4,399,382		-4,754,978		-5,105,856		-5,155,142	-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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	-2,092,309		-2,628,001		-5,028,312		-4,821,334	-4,862,916	-5,488,224		-5,488,224	

TOTAL CLASS: 45 NON-REVENUE RECEIPTS

	-10,131,188		-10,932,836		-11,869,260		-11,566,584	-11,697,522	-12,816,176		-12,816,176	
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TOTAL DEPARTMENT: 03 REVENUE

	-15,045,592		-15,913,755		-17,374,048		-17,460,968	-17,772,182	-18,787,626		-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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 05 PERSONNEL SERVICES

030 RISK & SAFETY OFFICER

	86,532	1.00	90,072	1.00	92,984	1.00	87,324	92,981	95,057	1.00	95,057	1.00
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031 CITY ATTORNEY

	28,643	.15	28,280	.15	28,691	.15	34,462	35,332	27,737	.15	27,737	.15
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038 HUMAN RESOURCES DIRECTOR

	12,980	.15	10,000	.15	22,386	.15	20,935	22,386	24,198	.15	24,198	.15
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056 RECORDS MANAGER

	8,967	.10	9,170	.10	10,024	.10	9,220	9,480	10,244	.10	10,244	.10
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116 HUMAN RESOURCES ASSISTANT

	2,793	.05	2,897	.05	3,418	.08	2,658	2,841	5,541	.10	5,541	.10
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182 LEGAL SERVICES MANAGER

	11,885	.15	12,546	.15	13,951	.15	12,587	13,695	14,260	.15	14,260	.15
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192 ASSISTANT CITY ATTORNEY 3

	17,850	.15	20,937	.15	20,944	.15	17,675	14,118	18,148	.15	18,148	.15
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194 BENEFITS SPECIALIST

	55,301	.90	59,346	.90	65,789	.90	60,361	64,483	70,628	.90	70,628	.90
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202 HUMAN RESOURCES ANALYST

	8,010	.10	8,314	.10	1							
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221 SUPPORT SPECIALIST 2

	5,464	.10	5,786	.10	6,040	.10	5,654	6,020	6,174	.10	6,174	.10
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285 EMPLOYEE LABOR RELATIONS MANAGER

	5,277	.05	5,510	.05	5,857	.05	5,468	5,857	6,283	.05	6,283	.05
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296 SENIOR HUMAN RESOURCES ANALYST

					9,101	.10	8,613	9,143	9,506	.10	9,506	.10
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299 PAYROLL TAXES AND FRINGES

	122,184		139,041		160,712		151,346	154,368	163,942		163,942	
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TOTAL CLASS: 05 PERSONNEL SERVICES

	365,886	2.90	391,899	2.90	439,898	2.93	416,303	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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT											
	11,208		7,549		10,000		6,839	10,000	10,000		10,000	
305	SPECIAL DEPARTMENT SUPPLIES											
	3,130		2,856		5,000		3,017	5,000	5,000		5,000	
307	MEMBERSHIP FEES											
	820		820		900		170	900	900		900	
308	PERIODICALS & SUBSCRIPTIONS											
	990				600		990	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		10,309,848	10,392,423	11,581,834		11,581,834	
393	WORKERS COMP STATE ASSESSMENT											
	35,444		20,790		25,000		24,301	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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
	18,798		22,096		45,000		40,611	45,000	45,000		45,000	
395	PERFORMANCE BOND INSURANCE											
	3,915		3,915		4,000		4,000	4,000	4,000		4,000	
398	Kaisers Dental Insurance											
							62,209					
399	MODA DENTAL INSURANCE											
	877,730		832,929		1,098,570		746,430	938,175	1,142,355		1,142,355	
457	BVTN BLDG FLOOD DAMAGE EXPENSE											
					197,896		19,509	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											
								22,846	23,000		23,000	
511	PROFESSIONAL SERVICES											
	126,465		158,628		204,900		191,959	215,242	224,780		224,780	
520	CITY PROPERTY DAMAGE CLAIMS											
	117,188		164,278		150,000		357,694	120,000	125,000		125,000	
521	THIRD PARTY LIABILITY CLAIMS											
	174,846		191,823		175,000		205,000	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		37,715	30,000	60,000		60,000	
TOTAL CLASS: 10 MATERIALS & SERVICES												
	11,254,407		11,973,379		13,435,862		13,047,143	13,196,307	14,507,324		14,507,324	

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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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE

CLASS: 25 TRANSFERS

801	TRSFER TO GENERAL FD - OVERHEAD											
	49,599		53,913		58,867		53,962	58,867	60,799		60,799	
802	TRSFER TO GENERAL FD-ACCOUNTING											
	35,526		41,579		42,572		39,025	42,572	43,944		43,944	
816	TRSFERS TO REPROGRAPHICS FUND											
	1,820		2,135		2,200		1,052	2,200	2,320		2,320	
818	TRSFERS TO ISD-ALLOCATED											
	11,363		12,619		13,181		12,083	13,181	12,809		12,809	

TOTAL CLASS: 25 TRANSFERS

	98,308		110,246		116,820		106,122	116,820	119,872		119,872	
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CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

991	CONTINGENCY - UNRESERVED											
					831,468				1,108,712		1,108,712	
998	RESERVE											
					2,550,000				2,600,000		2,600,000	

TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES

					3,381,468				3,708,712		3,708,712	
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TOTAL DEPARTMENT: 40 INSURANCE DIVISION

	11,718,601	2.90	12,475,524	2.90	17,374,048	2.93	13,569,568	13,743,831	18,787,626	2.95	18,787,626	2.95
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BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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

CLASS: 05 BEGINNING WORKING CAPITAL

301	BEGINNING WORKING CAPITAL										
		1,366,362	1,538,305		1,585,283		1,585,283	1,870,379		1,870,379	

TOTAL CLASS: 05 BEGINNING WORKING CAPITAL

		1,366,362	1,538,305		1,585,283		1,585,283	1,870,379		1,870,379	
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS										
		17,168	24,820		26,700		18,500	8,600		8,600	

386	3RD PARTY SUBROGATION										
		15,829	30,702		35,000		35,000	35,000		35,000	

399	REIMBURSEMENTS - OTHER										
		4,450	38,908		138,000		187,581				

757 MED/LIFE INS PREM REFUND DISTRIBUTION
 94

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		37,541	94,430		199,700		241,081	43,600		43,600	
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CLASS: 40 INTERFUND TRANSFERS/LOANS

411	TRSFERS FROM GENERAL FUND										
		411,381	411,381		514,226		514,226	514,226		514,226	

412	TRSFERS FROM STREET FUND										
		152,760	152,760		199,452		199,452	199,452		199,452	

419	TRSFERS FROM WATER FUND										
		228,792	228,792		285,990		285,990	285,990		285,990	

421	TRSFERS FROM SEWER FUND										
		164,637	164,637		205,671		205,671	205,671		205,671	

424	TRSFERS FROM REPROGRAPHICS FUND										
		6,121	6,121		7,651		7,651	7,651		7,651	

425	TRSFERS FROM GARAGE FUND										
		46,998	46,998		58,747		58,747	58,747		58,747	

426	TRSFERS FROM ISD										
		6,625	6,625		8,281		8,281	8,281		8,281	

430	TRANSFER FROM LIBRARY FUND										
		111,572	111,572		139,465		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		155,316	155,316		155,316	

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS
 INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
 FY 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% \$8,600

386 3RD PARTY SUBROGATION
 REVENUES FROM SUBGROGATING CLAIMS TO 3RD PARTIES \$35,000

399 REIMBURSEMENTS - OTHER
 FY 2016-17 REFLECTS:
 INSURANCE REIMBURSEMENT EQUIPMENT DAMAGED IN BEAVERTON BUILDING WATER DAMAGE \$19,425
 INSURANCE REIMBURSEMENT VACTOR TRUCK DAMAGE \$52,800

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

411 TRSFERS FROM GENERAL FUND
 ALLOCATION OF CHARGES FOR GENERAL LIABILITY AND PROPERTY INSURANCE TO ALL FUNDS \$514,226

412 TRSFERS FROM STREET FUND

419 TRSFERS FROM WATER FUND

421 TRSFERS FROM SEWER FUND

424 TRSFERS FROM REPROGRAPHICS FUND

425 TRSFERS FROM GARAGE FUND

426 TRSFERS FROM ISD

430 TRANSFER FROM LIBRARY FUND

440 TRSFERS FR STREET LIGHTING FUND

441 TRSFERS FR STORM DRAIN FUND

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

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

TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS

	1,259,941		1,259,941		1,574,799		1,574,799	1,574,799		1,574,799	
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TOTAL PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

	2,663,844		2,892,676		3,359,782		3,401,163	3,488,778		3,488,778	
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City of Beaverton - Finance
Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

DEPT: 03 REVENUE

PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



BP WORKSHEET & JUSTIFICATION

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

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

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER	34,613	.40	36,029	.40	37,193	.40	37,194	38,025	.40	38,025	.40
031	CITY ATTORNEY	19,096	.10	18,852	.10	19,126	.10	23,553	18,492	.10	18,492	.10
056	RECORDS MANAGER	4,485	.05	4,584	.05	5,012	.05	4,740	5,122	.05	5,122	.05
182	LEGAL SERVICES MANAGER	7,924	.10	8,365	.10	9,301	.10	9,132	9,506	.10	9,506	.10
192	ASSISTANT CITY ATTORNEY 3	11,901	.10	13,958	.10	13,965	.10	9,413	12,097	.10	12,097	.10
221	SUPPORT SPECIALIST 2	2,732	.05	2,894	.05	3,020	.05	3,010	3,087	.05	3,087	.05
299	PAYROLL TAXES AND FRINGES	43,558		46,189		52,356		50,008	52,819		52,819	

TOTAL CLASS: 05 PERSONNEL SERVICES

		124,309	.80	130,871	.80	139,973	.80	137,050	139,148	.80	139,148	.80
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CLASS: 10 MATERIALS & SERVICES

303	OFFICE FURNITURE & EQUIPMENT	11,208		7,549		10,000		10,000	10,000		10,000	
305	SPECIAL DEPARTMENT SUPPLIES	3,130		2,856		5,000		5,000	5,000		5,000	
307	MEMBERSHIP FEES	820		820		900		900	900		900	
321	TRAVEL, TRAINING & SUBSISTENCE	692		684		1,500		1,500	1,500		1,500	
328	MEALS & RELATED EXPENSE					100		100	100		100	
330	MILEAGE REIMBURSEMENT	97		80		150		150	150		150	

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 030 RISK & SAFETY OFFICER

- 031 CITY ATTORNEY
 POSITION ALLOCATION: TO 85% GENERAL FUND AND 15% INSURANCE FUND
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
 FY 2019-20 REFLECTS 633 HRS PTO CASH-IN.

- 056 RECORDS MANAGER
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
 FY 2020-21 REFLECTS 120 HRS PTO CASH-IN.

- 182 LEGAL SERVICES MANAGER
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND
 (10% GENERAL LIABILITY / 5% WORKERS COMP)
 FY 2019-20 REFLECTS 40 HRS PTO CASH-IN AND FY 2020-21 120 HR PTO CASH-IN.

- 192 ASSISTANT CITY ATTORNEY 3
 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND
 (10% GENERAL LIABILITY / 5% WORKERS COMP)

- 221 SUPPORT SPECIALIST 2
 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND
 (5% GENERAL LIABILITY / 5% WORKERS COMP)
 FY 2019-20 REFLECTS 40 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 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

- 303 OFFICE FURNITURE & EQUIPMENT
 ERGONOMIC EQUIPMENT: TRAYS, KEYBOARDS, CHAIRS, MONITOR ARMS AND DESKS (STAND UP UNITS)\$7,000
 ADA ACCOMMODATIONS (EE)\$3,000

- 305 SPECIAL DEPARTMENT SUPPLIES
 AED SUPPLIES (BATTERIES, REPLACEMENT PADS), FIRST AID SUPPLIES \$5,000

- 307 MEMBERSHIP FEES
 RISK AND INSURANCE MANAGEMENT SOCIETY (RIMS) \$700
 SOCIETY (PRIMA) OREGON CHAPTER \$200

- 321 TRAVEL, TRAINING & SUBSISTENCE
 PUBLIC RISK MGT ASSOC REGIONAL CONFERENCE \$300
 OSHA CONFERENCE \$200
 CIS CONFERENCE \$200
 LODGING \$300
 MISC CONF EXPENSE/ARM CLASS \$500

- 328 MEALS & RELATED EXPENSE
 LUNCH AND DINNER BUSINESS MEETINGS \$100

- 330 MILEAGE REIMBURSEMENT
 MILEAGE REIMBURSEMENT FOR EMPLOYEE USE OF PERSONAL VEHICLE \$150

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
387	GENERAL LIABILITY INSURANCE										
	446,494		547,926		604,705		586,580	613,290		613,290	
388	PROPERTY INSURANCE										
	152,194		158,582		192,050		200,000	207,915		207,915	
390	PUBLIC EMPLOYEES BOND										
	500		400		500		500	500		500	
457	BVTN BLDG FLOOD DAMAGE EXPENSE										
					197,896		197,896				
462	ADA COMPLIANCE EXPENSE										
					3,000		1,500	3,000		3,000	
483	EXTERNAL LEGAL SERVICES EXP										
							15,000	15,000		15,000	
511	PROFESSIONAL SERVICES										
	52,313		53,768		57,150		57,150	58,000		58,000	
520	CITY PROPERTY DAMAGE CLAIMS										
	117,188		164,278		150,000		120,000	125,000		125,000	
521	THIRD PARTY LIABILITY CLAIMS										
	174,846		191,823		175,000		150,000	160,000		160,000	
527	THIRD PARTY PROPERTY CLAIMS										
	907		3,707		2,000		2,000	2,000		2,000	
TOTAL CLASS: 10 MATERIALS & SERVICES											
	960,389		1,132,473		1,399,951		1,348,276	1,202,355		1,202,355	
CLASS: 25 TRANSFERS											
801	TRSFR TO GENERAL FD - OVERHEAD										
	17,181		18,663		19,206		19,206	18,186		18,186	
802	TRSFR TO GENERAL FD-ACCOUNTING										
	11,842		12,229		12,521		12,521	12,925		12,925	
816	TRSFRS TO REPROGRAPHICS FUND										
	452		539		550		550	580		580	
818	TRSFRS TO ISD-ALLOCATED										
	11,363		12,619		13,181		13,181	12,809		12,809	
TOTAL CLASS: 25 TRANSFERS											
	40,838		44,050		45,458		45,458	44,500		44,500	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
991	CONTINGENCY - UNRESERVED										
					274,400			602,775		602,775	

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

- 387 GENERAL LIABILITY INSURANCE
 - GENERAL LIABILITY (10% INCREASE) \$508,000
 - AUTO LIABILITY (10%) \$90,200
 - THREE TANKS AT PUBLIC WORKS GARAGE (10%) \$1,625
 - EXCESS CRIME (10%) \$3,465
 - CYBER LIABILITY (10%) - AIG DEDICATED LIMITS OF \$1M \$10,000
- 388 PROPERTY INSURANCE
 - PROPERTY INSURANCE INCLUDING \$50M QUAKE AND FLOOD (20%) APPRAISED VALUE INCREASED BY 35M \$97,500
 - AUTO PHYSICAL DAMAGE (10%) \$11,200
 - NATIONAL FLOOD INSURANCE - 1 LOCATION (10%) \$4,765
 - PROPERTY INSURANCE EXCESS EARTHQUAKE (DIC) (10%) \$94,450
- 390 PUBLIC EMPLOYEES BOND
 - PUBLIC EMPLOYEE BLANKET BOND \$100
 - DEQ BONDS (4 X \$100) \$400
- 457 BVTN BLDG FLOOD DAMAGE EXPENSE
- 462 ADA COMPLIANCE EXPENSE
 - MINOR ADA BUILDING/ACCESS IMPROVEMENTS AS NECESSARY \$3,000
- 483 EXTERNAL LEGAL SERVICES EXP
 - ATTORNEY FEES FOR OUTSIDE COUNSEL \$15,000
- 511 PROFESSIONAL SERVICES
 - DMV (\$750) AND BACKGROUND CHECKS (\$10/PERSON X 200) \$2,000
 - AGENT OF RECORD FEES (3% INCREASE) \$56,000
- 520 CITY PROPERTY DAMAGE CLAIMS
 - ESTIMATED PROPERTY CLAIMS LOSSES AND DAMAGES TO CITY OWNED PROPERTY \$125,000
 - SUBROGATION NOT INCLUDED IN AMOUNT PROPOSED
- 521 THIRD PARTY LIABILITY CLAIMS
 - ESTIMATED LOSSES DUE TO LIABILITY CLAIMS AGAINST THE CITY \$160,000
 - (\$160,000 ANNUAL AGGREGATE DEDUCTIBLE)
- 527 THIRD PARTY PROPERTY CLAIMS
 - ESTIMATED LOSSES DUE TO THIRD PARTY PROPERTY CLAIMS AGAINST THE CITY \$2,000
 - (LOST PROPERTY, FENCE REPAIRS, ETC.)

- 801 TRSFR TO GENERAL FD - OVERHEAD
 - ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND \$18,186
- 802 TRSFR TO GENERAL FD-ACCOUNTING
 - ALLOCATION OF ACCOUNTING SERVICES PROVIDED BY THE GENERAL FUND \$12,925
- 816 TRSFRS TO REPROGRAPHICS FUND
 - ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$580
- 818 TRSFRS TO ISD-ALLOCATED
 - ALLOCATION OF SERVICES PROVIDED BY THE INFORMATION SYSTEMS FUND \$12,809

- 991 CONTINGENCY - UNRESERVED

City of Beaverton - Finance
 Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
998	RESERVE				1,500,000			1,500,000		1,500,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES					1,774,400			2,102,775		2,102,775	
TOTAL PROGRAM: 0010 GEN LIAB & COMP INS COVERAGE											
	1,125,536	.80	1,307,394	.80	3,359,782	.80	1,530,784	3,488,778	.80	3,488,778	.80

City of Beaverton - Finance
Budget Preparation - 2021

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

998 RESERVE
RESERVE FOR CATASTROPHIC LOSS \$1,500,000



BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - RECOMD		2021 ADOPTED		
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE	
CLASS: 05 BEGINNING WORKING CAPITAL												
301	BEGINNING WORKING CAPITAL											
	794,183		726,082		724,164		724,164	758,014		758,014		
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL												
	794,183		726,082		724,164		724,164	758,014		758,014		
CLASS: 35 MISCELLANEOUS REVENUES												
384	INVESTMENT INTEREST EARNINGS											
	9,810		14,073		16,400		13,700	8,600		8,600		
399	REIMBURSEMENTS - OTHER											
	20,530		19,610				2,830					
757	MED/LIFE INS PREM REFUND DISTRIBUTION											
	94											
TOTAL CLASS: 35 MISCELLANEOUS REVENUES												
	30,434		33,683		16,400		16,530	8,600		8,600		
CLASS: 40 INTERFUND TRANSFERS/LOANS												
421	TRSFERS FROM SEWER FUND											
	77,400											
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS												
	77,400											
CLASS: 45 NON-REVENUE RECEIPTS												
464	SELF-INS. WORKERS COMP - CITY											
	473,592		436,477		520,000		520,000	520,000		520,000		
TOTAL CLASS: 45 NON-REVENUE RECEIPTS												
	473,592		436,477		520,000		520,000	520,000		520,000		
TOTAL PROGRAM: 0014 SELF-INS WORKERS COMP INS												
	1,375,609		1,196,242		1,260,564		1,260,694	1,286,614		1,286,614		

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
FY 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% \$8,600

399 REIMBURSEMENTS - OTHER

REIMBURSEMENT FROM STATE OF OREGON EMPLOYEE AT WORK INJURY PROGRAM

757 MED/LIFE INS PREM REFUND DISTRIBUTION

MODA MEDICAL INSURANCE PREMIUM EXPERIENCE REBATE DISTRIBUTION TO OPERATING FUNDS

421 TRSFERS FROM SEWER FUND

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

464 SELF-INS. WORKERS COMP - CITY

CHARGES PER EMPLOYEE FOR WORKERS COMPENSATION COSTS PROCESSED THROUGH THE PAYROLL
SYSTEM. MAINTAIN A \$500,000 RESERVE TO COVER THE MAXIMUM EXPOSURE ON A SEVERE INJURY CASE \$520,000

BP WORKSHEET & JUSTIFICATION

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

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

CLASS: 05 PERSONNEL SERVICES

030	RISK & SAFETY OFFICER	51,919	.60	54,043	.60	55,791	.60	55,787	57,032	.60	57,032	.60
031	CITY ATTORNEY	9,547	.05	9,428	.05	9,565	.05	11,779	9,245	.05	9,245	.05
056	RECORDS MANAGER	4,482	.05	4,586	.05	5,012	.05	4,740	5,122	.05	5,122	.05
182	LEGAL SERVICES MANAGER	3,961	.05	4,181	.05	4,650	.05	4,563	4,754	.05	4,754	.05
192	ASSISTANT CITY ATTORNEY 3	5,949	.05	6,979	.05	6,979	.05	4,705	6,051	.05	6,051	.05
221	SUPPORT SPECIALIST 2	2,732	.05	2,892	.05	3,020	.05	3,010	3,087	.05	3,087	.05
299	PAYROLL TAXES AND FRINGES	44,379		47,923		53,747		52,205	55,083		55,083	

TOTAL CLASS: 05 PERSONNEL SERVICES

		122,969	.85	130,032	.85	138,764	.85	136,789	140,374	.85	140,374	.85
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CLASS: 10 MATERIALS & SERVICES

321	TRAVEL, TRAINING & SUBSISTENCE					250		250	250		250	
326	CITYWIDE TRAINING	8,360		9,308		11,000		11,000	11,000		11,000	
328	MEALS & RELATED EXPENSE	97		15		100		100	100		100	
330	MILEAGE REIMBURSEMENT	75		86		150		150	150		150	
389	W/C EXCESS INSURANCE COVERAGE	108,870		103,352		113,680		104,000	104,000		104,000	
393	WORKERS COMP STATE ASSESSMENT	35,444		20,790		25,000		30,000	30,000		30,000	
395	PERFORMANCE BOND INSURANCE	3,915		3,915		4,000		4,000	4,000		4,000	

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION	JUSTIFICATIONS
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030	RISK & SAFETY OFFICER FY 2019-20 REFLECTS 40 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 120 HRS PTO CASH-IN.	
031	CITY ATTORNEY POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND (10% GENERAL LIABILITY / 5% WORKERS COMP)	
056	RECORDS MANAGER POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND (5% GENERAL LIABILITY / 5% WORKERS COMP)	
182	LEGAL SERVICES MANAGER POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND (10% GENERAL LIABILITY / 5% WORKERS COMP)	
192	ASSISTANT CITY ATTORNEY 3 POSITION ALLOCATION: 85% GENERAL FUND AND 15% INSURANCE FUND (10% GENERAL LIABILITY / 5% WORKERS COMP) FY 2020-21 REFLECTS 40 HRS PTO CASH-IN.	
221	SUPPORT SPECIALIST 2 POSITION ALLOCATION: 90% GENERAL FUND AND 10% INSURANCE FUND (5% GENERAL LIABILITY / 5% WORKERS COMP) FY 2019-20 REFLECTS 40 HRS PTO CASH-IN AND FY 2020-21 REFLECTS 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	
321	TRAVEL, TRAINING & SUBSISTENCE MISC TRAVEL \$250	
326	CITYWIDE TRAINING PUBLIC WORKS - ALL OSHA REQUIRED COURSES: DEFENSIVE DRIVING, CONFINED SPACE, FORKLIFT, \$7,000 BLOODBORNE PATHOGEN, COMPETENT PERSON, LOCKOUT/TAGOUT, FALL PROTECTION, ETC AED, CPR, 1ST AID \$4,000	
328	MEALS & RELATED EXPENSE SAFETY COMMITTEE LUNCHES AND BROWN BAGS \$100	
330	MILEAGE REIMBURSEMENT MILEAGE REIMBURSEMENT FOR EMPLOYEE USE OF PERSONAL VEHICLE (WC HEARINGS AND CONFERENCES) \$150	
389	W/C EXCESS INSURANCE COVERAGE WORKERS COMPENSATION EXCESS INSURANCE (\$650K RETENTION) - FIXED UNTIL 7/2021 \$104,000	
393	WORKERS COMP STATE ASSESSMENT STATE COMPENSATION ASSESSMENT; INCLUDES EMPLOYEES AND VOLUNTEERS \$30,000 OUR EXPERIENCE RATING IS NOW AT 67	
395	PERFORMANCE BOND INSURANCE WORKERS COMPENSATION SELF-INSURANCE SURETY BOND. \$4,000 BOND AMOUNT LOWERED TO \$300,000	

BP WORKSHEET & JUSTIFICATION

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

OBJ	2018 - ACTUAL		2019 - ACTUAL		2020 BUDGETED		2020	2021 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
461	SPECIAL EXPENSE										
	436		449		1,500		1,500	1,500		1,500	
483	EXTERNAL LEGAL SERVICES EXP						7,846	8,000		8,000	
511	PROFESSIONAL SERVICES										
	33,266		45,726		50,250		50,000	50,000		50,000	
528	WORKERS COMP CLAIMS										
	306,634		126,907		150,000		125,000	150,000		150,000	
TOTAL CLASS: 10 MATERIALS & SERVICES											
	497,097		310,548		355,930		333,846	359,000		359,000	
CLASS: 25 TRANSFERS											
801	TRFSR TO GENERAL FD - OVERHEAD										
	17,163		18,741		18,974		18,974	19,100		19,100	
802	TRFSR TO GENERAL FD-ACCOUNTING										
	11,842		12,229		12,521		12,521	12,925		12,925	
816	TRFSRS TO REPROGRAPHICS FUND										
	455		530		550		550	580		580	
TOTAL CLASS: 25 TRANSFERS											
	29,460		31,500		32,045		32,045	32,605		32,605	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
991	CONTINGENCY - UNRESERVED										
					133,825			104,635		104,635	
998	RESERVE										
					600,000			650,000		650,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					733,825			754,635		754,635	
TOTAL PROGRAM: 0014 SELF-INS WORKERS COMP INS											
	649,526	.85	472,080	.85	1,260,564	.85	502,680	1,286,614	.85	1,286,614	.85

BP WORKSHEET & JUSTIFICATION

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

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

461	SPECIAL EXPENSE SAFETY INCENTIVE PROGRAM AT PUBLIC WORKS, 2018 NEW PROGRAM \$1,500
483	EXTERNAL LEGAL SERVICES EXP ATTORNEY FEES FOR OUTSIDE COUNSEL \$8,000
511	PROFESSIONAL SERVICES OSHA REQUIRED HEARING TESTS @ APPROX. (250X \$36) \$9,000 OSHW CONTRACT \$4,000 WC ADMIN FEES (TRISTAR (\$16,800), PROVIDENCE MCO AND KAISER MCO, PRE CERTIFICATIONS) \$17,000 BBP/VACCINATIONS (250 X \$50) \$12,500 WC HEARINGS, ADDITIONAL ADMIN FEES, ETC \$7,500
528	WORKERS COMP CLAIMS EXPECTED PAYMENTS FOR WORKERS COMPENSATION CLAIMS \$150,000
801	TRSFR TO GENERAL FD - OVERHEAD ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND \$19,100
802	TRSFR TO GENERAL FD-ACCOUNTING ALLOCATION OF ACCOUNTING SERVICES PROVIDED BY THE GENERAL FUND \$12,925
816	TRSFRS TO REPROGRAPHICS FUND ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$580
991	CONTINGENCY - UNRESERVED
998	RESERVE CONTINGENCY RESERVE ESTABLISHED \$650,000 TO COVER THE MAXIMUM EXPOSURE FROM SEVERE INJURY CASE. \$650,000

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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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	
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CLASS: 35 MISCELLANEOUS REVENUES

384	INVESTMENT INTEREST EARNINGS										
		3,343	3,099		4,100		2,600	1,800		1,800	

757 MED/LIFE INS PREM REFUND DISTRIBUTION
 48

TOTAL CLASS: 35 MISCELLANEOUS REVENUES

		3,391	3,099		4,100		2,600	1,800		1,800	
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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	
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TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT

		247,976	168,503		244,862		224,362	263,395		263,395	
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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% 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

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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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
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	
CLASS: 25 TRANSFERS											
801	TRSFR 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	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
991	CONTINGENCY - UNRESERVED										
					53,973			65,693		65,693	
998	RESERVE										
					100,000			100,000		100,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					153,973			165,693		165,693	
TOTAL PROGRAM: 0015 SELF-INS UNEMPLOYMENT											
	82,572	.15	43,741	.15	244,862	.18	59,767	263,395	.20	263,395	.20

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. 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	TRSFRR TO GENERAL FD - OVERHEAD ALLOCATION OF OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND \$3,974
816	TRSFRRS 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

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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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	14,300		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	314,300		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	13,748,839		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 P500 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

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

BP WORKSHEET & JUSTIFICATION

FUND: 706 INSURANCE AGENCY FUND

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS



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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	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	45,000		45,000	
398	Kaisers Dental Insurance										
399	MODA 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	116,780		116,780	

TOTAL CLASS: 10 MATERIALS & SERVICES

	9,731,667		10,505,133		11,619,981		11,484,185	12,885,969		12,885,969	
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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
 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 REFELCTS 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
- 398 Kaisersr Dental Insurance
- 399 MODA 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

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 - RECOMD		2021 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 25 TRANSFERS											
801	TRSFER TO GENERAL FD - OVERHEAD										
	15,255		16,509		17,584		17,584	19,539		19,539	
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			335,609		335,609	
998	RESERVE										
					350,000			350,000		350,000	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
					719,270			685,609		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	13,748,839	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	18,787,626	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	18,787,626	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

- 801 TRSFR TO GENERAL FD - OVERHEAD
- 802 TRSFR TO GENERAL FD-ACCOUNTING
- 816 TRSFRS TO REPROGRAPHICS FUND
ALLOCATION OF COPIER, GRAPHICS, PRINTING, MAILING, & POSTAGE CHARGES THROUGH REPROGRAPHICS \$580

- 991 CONTINGENCY - UNRESERVED
- 998 RESERVE
RESERVE FOR FUTURE MEDICAL INSURANCE EXPENSE INCREASES SET AT \$350,000