

Douglas County, Oregon
Employee Benefit Trust Fund (600)
Summary

Summary

| | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Revised Budget FY 11-12 | Proposed FY 12-13 | Approved FY 12-13 | Adopted FY 11-12 |
|-------------------------------|--------------------|--------------------|--------------------|-------------------------------|----------------------|----------------------|---------------------|
| <u>RESOURCES</u> | | | | | | | |
| Beginning Fund Balance | 3,128,445 | 5,146,650 | 6,162,891 | 4,450,000 | 6,150,000 | 6,150,000 | 6,150,000 |
| Revenues: | | | | | | | |
| Interdepartmental Charges | 10,629,258 | 10,070,019 | 9,386,295 | 10,294,977 | 10,282,537 | 10,282,537 | 10,282,537 |
| Interest | 66,472 | 120,230 | 112,057 | 79,000 | 87,000 | 87,000 | 87,000 |
| Other Revenues | 1,060,335 | 1,134,398 | 1,192,307 | 1,200,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| Total Revenues | 11,756,065 | 11,324,647 | 10,690,659 | 11,573,977 | 11,669,537 | 11,669,537 | 11,669,537 |
| TOTAL RESOURCES | 14,884,510 | 16,471,297 | 16,853,550 | 16,023,977 | 17,819,537 | 17,819,537 | 17,819,537 |
| <u>REQUIREMENTS</u> | | | | | | | |
| Personnel Services | 22,359 | 41,112 | 69,490 | 43,639 | 46,480 | 46,480 | 46,480 |
| Materials & Services | 9,715,501 | 10,267,294 | 10,220,746 | 12,688,850 | 12,840,000 | 12,840,000 | 12,840,000 |
| Total Expenditures | 9,737,860 | 10,308,406 | 10,290,236 | 12,732,489 | 12,886,480 | 12,886,480 | 12,886,480 |
| Ending Fund Balance | 5,146,650 | 6,162,891 | 6,563,314 | 3,291,488 | 4,933,057 | 4,933,057 | 4,933,057 |
| TOTAL REQUIREMENTS | 14,884,510 | 16,471,297 | 16,853,550 | 16,023,977 | 17,819,537 | 17,819,537 | 17,819,537 |
| Staffing FTE | 1.00 | 0.85 | 0.85 | 0.60 | 0.50 | 0.50 | 0.50 |

Douglas County, Oregon
Employee Benefit Trust Fund

Fund Detail

| | | | Actual | Actual | Revised | Proposed | Approved | Adopted |
|---------------------------------|--------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | FY 09-10 | FY 10-11 | Budget | FY 12-13 | FY 12-13 | FY 12-13 |
| | | | | | FY 11-12 | | | |
| 600-0000-2890-00 | Interdept Charges for Services | General | 10,019,708 | 9,323,158 | 10,234,977 | 10,212,537 | 10,212,537 | 10,212,537 |
| 600-0000-2890-01 | Interdept Charges for Services | Workers Comp Claims | 34,152 | 47,124 | 30,000 | 40,000 | 40,000 | 40,000 |
| 600-0000-2890-02 | Interdept Charges for Services | Liability Claims | 16,159 | 16,013 | 30,000 | 30,000 | 30,000 | 30,000 |
| 600-0000-3800-01 | Interest | General Investments | 120,230 | 112,057 | 79,000 | 87,000 | 87,000 | 87,000 |
| 600-0000-3875-70 | Expense Reimbursements | Employee Cont-Health Ins | 1,111,796 | 1,180,068 | 1,200,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| 600-0000-3879-00 | Miscellaneous | General | 19,140 | 8,777 | 0 | 0 | 0 | 0 |
| 600-0000-3879-92 | Miscellaneous | Continuation Admin Fee | 3,462 | 3,462 | 0 | 0 | 0 | 0 |
| Total Revenue | | | 11,324,647 | 10,690,659 | 11,573,977 | 11,669,537 | 11,669,537 | 11,669,537 |
| 600-7980-4000-00 | Regular Employees | General | 26,182 | 48,740 | 27,587 | 26,148 | 26,148 | 26,148 |
| 600-7980-4030-00 | Temporary Employees | General | 500 | 0 | 0 | 3,500 | 3,500 | 3,500 |
| 600-7980-4500-00 | PERS | General | 5,827 | 10,707 | 7,245 | 7,824 | 7,824 | 7,824 |
| 600-7980-4510-00 | Social Security | General | 1,861 | 3,616 | 2,110 | 2,268 | 2,268 | 2,268 |
| 600-7980-4520-00 | Workers' Compensation | General | 199 | 171 | 97 | 104 | 104 | 104 |
| 600-7980-4530-00 | Medical and Dental Insurance | General | 6,195 | 5,403 | 6,117 | 6,117 | 6,117 | 6,117 |
| 600-7980-4540-00 | Unemployment | General | 348 | 853 | 483 | 519 | 519 | 519 |
| Total Personnel Services | | | 41,112 | 69,490 | 43,639 | 46,480 | 46,480 | 46,480 |
| 600-7990-5000-00 | Legal Services | General | 99,250 | 169,324 | 300,000 | 300,000 | 300,000 | 300,000 |
| 600-7990-5090-00 | Employee Assistance | General | 16,235 | 15,723 | 20,000 | 20,000 | 20,000 | 20,000 |
| 600-7990-5099-00 | Other Professional Services | General | 47,700 | 57,432 | 55,000 | 100,000 | 100,000 | 100,000 |
| 600-7990-5590-00 | Safety Program | General | 16,072 | 5,599 | 13,850 | 14,000 | 14,000 | 14,000 |
| 600-7990-6710-01 | Health/Life Insurance | Health Insurance | 9,119,396 | 8,971,346 | 9,850,000 | 9,950,000 | 9,950,000 | 9,950,000 |
| 600-7990-6710-02 | Health/Life Insurance | Health Ins Admin Fees | 105,660 | 97,040 | 110,000 | 110,000 | 110,000 | 110,000 |
| 600-7990-6710-03 | Health/Life Insurance | Life Insurance Premiums | 39,228 | 38,735 | 50,000 | 50,000 | 50,000 | 50,000 |
| 600-7990-6715-01 | Workers' Compensation | Workers' Compensation | 118,666 | 155,551 | 500,000 | 500,000 | 500,000 | 500,000 |
| 600-7990-6715-02 | Workers' Compensation | Workers' Comp Admin | 28,753 | 32,918 | 40,000 | 40,000 | 40,000 | 40,000 |
| 600-7990-6715-04 | Workers' Compensation | Stop Loss Premium | 40,833 | 29,048 | 50,000 | 50,000 | 50,000 | 50,000 |
| 600-7990-6715-05 | Workers' Compensation | W/C Employer Assessment | 20,181 | 20,113 | 30,000 | 36,000 | 36,000 | 36,000 |
| 600-7990-6720-00 | Fire/Liability Insurance | General | 84,195 | 76,434 | 100,000 | 100,000 | 100,000 | 100,000 |
| 600-7990-6720-04 | Fire/Liability Insurance | Excess Liability Insurance | 142,494 | 149,124 | 220,000 | 220,000 | 220,000 | 220,000 |
| 600-7990-6730-00 | Liability Claims | General | 25,865 | 137,974 | 600,000 | 600,000 | 600,000 | 600,000 |
| 600-7990-6735-00 | Unemployment Claims | General | 362,643 | 264,523 | 750,000 | 750,000 | 750,000 | 750,000 |

Douglas County, Oregon
Employee Benefit Trust Fund

Fund Detail

| | | | Actual | Actual | Revised | Proposed | Approved | Adopted |
|---------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | FY 09-10 | FY 10-11 | Budget | FY 12-13 | FY 12-13 | FY 12-13 |
| | | | | | FY 11-12 | | | |
| 600-7990-7900-00 | Miscellaneous | Various | 96 | (137) | 0 | 0 | 0 | 0 |
| 600-7990-7900-10 | Miscellaneous | Payroll Variances | 27 | (1) | 0 | 0 | 0 | 0 |
| Total Materials & Services | | | 10,267,294 | 10,220,746 | 12,688,850 | 12,840,000 | 12,840,000 | 12,840,000 |
| Total Expenditures | | | 10,308,406 | 10,290,236 | 12,732,489 | 12,886,480 | 12,886,480 | 12,886,480 |

Douglas County, Oregon
Employee Benefit Trust Fund

| PERSONNEL SERVICES | | | | | |
|----------------------------|-------------|----------------|-------------|-------------|----------------------|
| | Actual | Actual | Revised | Budget | |
| | FTE | FTE | FTE | FY 12-13 | |
| | FY 09-10 | FY 10-11 | FY 11-12 | FTE | Amount |
| Safety Manager | 0.45 | 0.45 | 0.50 | 0.50 | 26,148 |
| Office Manager | 0.40 | 0.40 | | | |
| Department Assistant 3 | | | 0.10 | | |
| Total Regular | <u>0.85</u> | <u>0.85</u> | <u>0.60</u> | <u>0.50</u> | <u>26,148</u> |
| Temporary | | | | | 3,500 |
| PERS | | 24.60%, 26.39% | | | 7,824 |
| Social Security | | 7.65% | | | 2,268 |
| Worker's Compensation | | 0.35% | | | 104 |
| Unemployment | | 1.75% | | | 519 |
| Medical & Dental Insurance | | \$1,019/mo | | | <u>6,117</u> |
| Total Personnel Services | | | | | <u><u>46,480</u></u> |