

CITY OF ROSEBURG, OREGON

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INTERNAL SERVICE FUND

Workers' Compensation Fund 149-151

CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

The Workers' Compensation Fund is an internal service fund established in 1987 that is used to account for the financing of the City's self-insured worker's compensation costs. Workers' Compensation expenditures include claims costs, safety and wellness equipment and training, excess insurance premium and bond premium.

The program instituted by the City includes an aggressive internal claims management program, assistance from a consulting industrial hygiene and safety professional and the active participation of the employee Safety Committee. The City is liable for direct payment of individual claims and time loss not to exceed \$500,000 per occurrence. Each claim in excess of the specified payment amounts is covered by an excess insurance policy up to the statutory maximum.

In addition to the claims management program, the City has instituted safety and wellness procedures to allow employees to involve themselves directly in the program. That has been successful in helping to control costs. Wellness activities, safety equipment, training classes and videos have been provided with Workers' Compensation Fund dollars. As dollars are available, the Safety Committee is also sharing in the cost of security measures for all work facilities. All these components help contribute to the reduction in work-related accidents and injuries. The Safety Committee and City employees are proud to have received a League of Oregon Cities Safety Award eleven times in the last twelve years.

CITY OF ROSEBURG, OREGON
WORKERS' COMPENSATION FUND

RESOURCES AND REQUIREMENTS

ACTUARIAL REVIEW

In order to appropriately fund the program and retain as much of our funding resources as possible for department operations, actuarial reviews are done by a contracted professional. The most recent review was completed in February 2013 for the fund as of June 30, 2012. Additional reviews are conducted every two years to ensure that the fund remains appropriately funded and actuarially sound.

RESOURCES

- ◆ Beginning Fund Balance – This is the estimated carryover available to the fund at the end of the current fiscal year.
- ◆ Interdepartmental Charges – Charges to departments are based on a state generated manual for workers' compensation premiums as determined by the Department of Consumer and Business Services. The City also has amended the amount outlined in the manual when the financial status of the fund has been able to support reductions in resources.
- ◆ Additional resources may include reimbursements from the state Employer-At-Injury Program and reimbursements from our Workers' Compensation excess insurance carrier.

REQUIREMENTS

- ◆ City Services – Management – This is a reimbursement to General Fund for administrative costs.
- ◆ Contracted Services – This amount is being budgeted to fund consultation and claims management services.
- ◆ Workers' Compensation – This is an amount for general workers' compensation expenses which include time loss, medical and other related costs.
- ◆ Insurance – This is the cost of excess insurance and a bond with the State.
- ◆ Safety and Training – This amount is for safety equipment which complies with new standards and possible correction of some safety concerns at work sites.

			CITY OF ROSEBURG, OREGON					
ACTUAL 2011-2012	ACTUAL 2012-2013	ADOPTED 2013-2014				PROPOSED 2014-2015	APPROVED 2014-2015	ADOPTED 2014-2015
			WORKER'S COMPENSATION (061)					
<u>590,385</u>	<u>680,141</u>	<u>616,294</u>	301 0000	BEGINNING FUND BALANCE		<u>589,297</u>	<u>589,297</u>	<u>589,297</u>
			REVENUES - (061)					
153,401	167,569	210,385	341 1010	Interdept Charges-General		215,134	215,134	215,134
22,958	40,364	-	341 1020	Interdept Charges-Public Works		-	-	-
109	105	108	341 1052	Interdept Charges-Airport/EDC		50	50	50
20,927	23,749	23,507	341 1053	Interdept Charges-Water		23,977	23,977	23,977
2,605	2,213	-	341 1054	Interdept Charges-Golf		-	-	-
3,924	3,931	4,000	371 1010	Interest Income		3,500	3,500	3,500
1,027	533	-	385 1010	Miscellaneous		-	-	-
2,457	2,875	-	392 3000	Reimbursements		-	-	-
<u>207,408</u>	<u>241,339</u>	<u>238,000</u>	Total			<u>242,661</u>	<u>242,661</u>	<u>242,661</u>
<u>797,793</u>	<u>921,480</u>	<u>854,294</u>	TOTAL REVENUES & BEGINNING FUND BALANCE			<u>831,958</u>	<u>831,958</u>	<u>831,958</u>
			MATERIALS AND SERVICES - 7474					
844	609	2,500	412 3045	Wellness and Training		3,500	3,500	3,500
3,380	2,654	20,000	412 3050	Safety and Training		9,000	9,000	9,000
15,014	9,794	12,804	412 3210	City Services-Management		16,129	16,129	16,129
4,500	8,850	15,000	412 3630	Contracted Services		15,000	15,000	15,000
55,314	162,559	220,000	412 3855	Workers' Compensation		200,000	200,000	200,000
38,600	78,203	80,000	412 5730	Insurance		110,000	110,000	110,000
<u>117,652</u>	<u>262,669</u>	<u>350,304</u>	Total			<u>353,629</u>	<u>353,629</u>	<u>353,629</u>
<u>117,652</u>	<u>262,669</u>	<u>350,304</u>	TOTAL EXPENDITURES			<u>353,629</u>	<u>353,629</u>	<u>353,629</u>
			RESERVED FOR FUTURE EXPENDITURE - 9092					
-	-	503,990	608 9210			478,329	478,329	478,329
<u>680,141</u>	<u>658,811</u>	<u>-</u>	UNAPPROPRIATED ENDING FUND BALANCE			<u>-</u>	<u>-</u>	<u>-</u>
<u>797,793</u>	<u>921,480</u>	<u>854,294</u>	TOTAL EXPENDITURES & ENDING FUND BALANCE			<u>831,958</u>	<u>831,958</u>	<u>831,958</u>