

Attachment 1

Self Insurance Trust Funds Analysis

| Fund Activity (Thousands) | Audited Data | | | | Unaudited | Projected | |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 |
| Beginning Fund Balance | \$(21,856) | \$(27,135) | \$(27,779) | \$(31,954) | \$ (31,865) | \$ (30,719) | \$ (26,107) |
| Charges for Services-WC | 4,228 | 6,000 | 6,126 | 6,089 | 6,274 | 8,853 | 7,603 |
| Charges for Services-GL | 7,424 | 7,400 | 7,498 | 7,470 | 7,711 | 10,307 | 9,057 |
| Interest Income-WC | 146 | 139 | 179 | 50 | 194 | 87 | 87 |
| General Fund Contribution - GL | - | - | - | - | 2,500 | - | - |
| Measure Z Contribution - GL | - | - | - | - | 2,500 | 2,500 | - |
| Total Revenue | 11,799 | 13,539 | 0 | 13,804 | 13,608 | 19,179 | 21,747 |
| Direct Personnel-WC | 511 | 551 | 428 | 557 | 676 | 621 | 654 |
| Direct Personnel-GL | - | - | - | - | 250 ¹ | 455 | 501 |
| Prof.Serv & Other Non-Personnel-WC | 95 | 287 ⁰ | 109 | 139 | 132 | 125 | 125 |
| Prof.Serv & Other Non-Personnel-GL | 199 | 180 | 926 | 217 | 577 | 402 | 397 |
| Indirect Charges-WC | 261 | 187 | 166 | 158 | 440 ³ | 560 | 597 |
| Indirect Charges-GL | 529 | 315 | 439 | 1,148 ² | 1,020 | 2,206 | 2,364 |
| Claims & Judgments-WC | 4,027 | 3,477 | 4,003 | 3,899 | 5,238 | 4,100 | 4,100 |
| Claims & Judgments-GL | 3,030 | 2,363 | 4,314 | 1,933 | 3,932 | 3,400 | 3,400 |
| Legal Fees-WC | 518 | 404 | 435 | 496 | 424 | 550 | 550 |
| Legal Fees-GL | 2,280 | 1,859 | 1,178 | 2,055 | 2,707 | 1,500 | 1,500 |
| Premiums-WC | 390 | 424 | 487 | 447 | 429 | 482 | 529 |
| Premiums-GL | 409 | 439 | 445 | 476 | 521 | 553 | 588 |
| Actuarial Adjustment-WC | 1,674 | 1,109 | 3,680 | 2,081 | (9) | 1,000 | 1,000 |
| Actuarial Adjustment-GL | 1,932 | 2,554 | 835 | (360) | 1,331 | 1,000 | 1,000 |
| Misc. Expense-WC | 205 | 9 | 217 | 246 | 365 | 180 | 177 |
| Misc. Expense-GL | 67 | 27 | 315 | 27 | - | - | - |
| Total Expense | 16,127 | 14,183 | 17,978 | 13,520 | 18,032 | 17,135 | 17,482 |
| Ending Fund Balance | \$(26,184) | \$(27,779) | \$(31,954) | \$(31,865) | \$ (30,719) | \$ (26,107) | \$ (26,842) |
| Cash Position | \$8,776 | \$11,580 | \$11,895 | \$13,684 | \$16,298 | \$22,911 | \$24,175 |
| Estimated Claims & Judgments | \$34,841 | \$38,505 | \$43,020 | \$44,741 | \$46,063 | \$48,063 | \$50,063 |
| Cash Balance as a % of Total Liability | 25% | 30% | 28% | 31% | 35% | 48% | 48% |

¹ Increase relates to the transfer of risk management personnel to the liability fund as part of insourcing the claims administration process.

² Increase relates to an increase in utilization charges from the General Fund for City Attorney staff time.

³ Increase relates to the insourcing of the claims administration process and related ongoing charges for a new claims software system.