

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	16,747
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.