

## Attachment 1

### Self Insurance Trust Funds Analysis

Fund Activity (Thousands)	<u>Audited Data</u>				<u>Unaudited</u>	<u>Projected</u>
	FY15	FY16	FY17	FY18	FY19	FY20
<b>Beginning Fund Balance</b>	<b>\$(27,135)</b>	<b>\$(27,779)</b>	<b>\$(31,954)</b>	<b>\$ (31,865)</b>	<b>\$ (30,850)</b>	<b>\$ (24,472)</b>
Charges for Services-WC	6,000	6,126	6,089	6,274	8,854	7,603
Charges for Services-GL	7,400	7,498	7,470	7,711	10,430	9,057
Interest Income-WC	139	179	50	76	473	87
General Fund Contribution - GL	-	-	-	2,500	-	-
Measure Z Contribution - GL	-	-	-	2,500	2,500	-
<b>Total Revenue</b>	<b>13,539</b>	<b>13,804</b>	<b>13,608</b>	<b>19,061</b>	<b>22,257</b>	<b>16,747</b>
Direct Personnel-WC	551	428	557	680	617	654
Direct Personnel-GL	-	-	-	252 <sup>1</sup>	357	501
Prof.Serv & Other Non-Personnel-WC	287	109	139	132	114	125
Prof.Serv & Other Non-Personnel-GL	180	926	217	577	259	493
Indirect Charges-WC	187	166	158	440 <sup>3</sup>	540	609
Indirect Charges-GL	315	439	1,148 <sup>2</sup>	1,020	2,200	2,393
Claims & Judgments-WC	3,477	4,003	3,899	5,238	4,231	4,350
Claims & Judgments-GL	2,363	4,314	1,933	3,932	2,389	3,400
Legal Fees-WC	404	435	496	424	285	550
Legal Fees-GL	1,859	1,178	2,055	2,707	1,280	1,500
Premiums-WC	424	487	447	429	484	529
Premiums-GL	439	445	476	521	544	582
Actuarial Adjustment-WC	1,109	3,680	2,081	(9)	2,214	1,000
Actuarial Adjustment-GL	2,554	835	(360)	1,331	17	1,000
Misc. Expense-WC	9	217	246	365	348	318
Misc. Expense-GL	27	315	27	-	-	-
Prior Period Adjustment-WC	-	-	-	4 <sup>4</sup>	-	-
Prior Period Adjustment-GL	-	-	-	2 <sup>4</sup>	-	-
<b>Total Expense</b>	<b>14,183</b>	<b>17,978</b>	<b>13,520</b>	<b>18,046</b>	<b>15,879</b>	<b>18,004</b>
<b>Ending Fund Balance</b>	<b>\$(27,779)</b>	<b>\$(31,954)</b>	<b>\$(31,865)</b>	<b>\$ (30,850)</b>	<b>\$ (24,472)</b>	<b>\$ (25,729)</b>
<b>Cash Position</b>	<b>\$11,580</b>	<b>\$11,895</b>	<b>\$13,684</b>	<b>\$16,180</b>	<b>\$24,823</b>	<b>\$25,566</b>
Estimated Claims & Judgments	\$38,505	\$43,020	\$44,741	\$46,063	\$48,294	\$50,294
<b>Cash Balance as a % of Total Liability</b>	<b>30%</b>	<b>28%</b>	<b>31%</b>	<b>35%</b>	<b>51%</b>	<b>51%</b>

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

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

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

<sup>4</sup> Prior period adjustment relates to an implementation of a new accounting pronouncement.