

## Attachment 1

### Self Insurance Trust Funds Analysis

Fund Activity (Thousands)	Audited Data				Unaudited	Projected
	FY17	FY18	FY19	FY20	FY21	FY22
<b>Beginning Fund Balance</b>	<b>\$(31,954)</b>	<b>\$ (31,865)</b>	<b>\$ (30,850)</b>	<b>\$ (24,630)</b>	<b>\$ (25,020)</b>	<b>\$ (24,630)</b>
Charges for Services-WC	6,089	6,274	8,854	7,610	5,029	9,235
Charges for Services-GL	7,470	7,701	10,305	9,063	8,235	8,793
Interest Income-WC	50	73	482	623	(13)	-
Interest Income-GL	-	10	113	287	(46)	130
Other Income-WC	-	3	(10)	9	2	-
Other Income-GL	-	-	12	1	416	-
General Fund Contribution - GL	-	2,500	-	-	-	-
Measure Z Contribution - GL	-	2,500	2,500	-	-	-
<b>Total Revenue</b>	<b>13,608</b>	<b>19,061</b>	<b>22,257</b>	<b>17,592</b>	<b>13,623</b>	<b>18,158</b>
Direct Personnel-WC	557	680	606	695	377	601
Direct Personnel-GL	-	252 <sup>1</sup>	357	527	703	521
Prof.Serv & Other Non-Personnel-WC	139	132	114	115	112	135
Prof.Serv & Other Non-Personnel-GL	217	577	259	267	317	338
Indirect Charges-WC	158	440 <sup>3</sup>	540	589	1,242	1,094
Indirect Charges-GL	1,148 <sup>2</sup>	1,020	2,200	2,395	3,429	3,751
Claims & Judgments-WC	3,899	5,238	4,231	3,655	3,713	4,177
Claims & Judgments-GL	1,933	3,932	2,389	1,141	7,557	1,711
Legal Fees-WC	496	424	285	203	201	405
Legal Fees-GL	2,055	2,707	1,280	1,782	2,783	1,835
Premiums-WC	447	429	484	470	563	505
Premiums-GL	476	521	544	562	702	761
Actuarial Adjustment-WC	2,081	(9)	2,214	4,468	1,278	2,000
Actuarial Adjustment-GL	(360)	1,331	17	899	(2,506)	1,000
Misc. Expense-WC	246	365	348	214	241	317
Misc. Expense-GL	27	-	-	-	2	5
Prior Period Adjustment-WC	-	4 <sup>4</sup>	168	-	-	-
Prior Period Adjustment-GL	-	2 <sup>4</sup>	-	-	-	-
<b>Total Expense</b>	<b>13,520</b>	<b>18,046</b>	<b>16,036</b>	<b>17,982</b>	<b>20,713</b>	<b>19,158</b>
<b>Ending Fund Balance</b>	<b>\$(31,865)</b>	<b>\$ (30,850)</b>	<b>\$ (24,630)</b>	<b>\$ (25,020)</b>	<b>\$ (32,111)</b>	<b>\$ (25,630)</b>
<b>Cash Position</b>	<b>\$13,684</b>	<b>\$16,180</b>	<b>\$24,823</b>	<b>\$29,922</b>	<b>\$21,612</b>	<b>\$23,612</b>
Estimated Claims & Judgments	\$44,741	\$46,063	\$48,294	\$53,661	\$52,433	\$55,433
<b>Cash Balance as a % of Total Liability</b>	<b>31%</b>	<b>35%</b>	<b>51%</b>	<b>56%</b>	<b>41%</b>	<b>43%</b>

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

<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 claim

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