

Attachment 1

Self Insurance Trust Funds Analysis (Workers' compensation and General Liability)

Fund Activity (Thousands)	<u>Audited Data</u>				<u>Unaudited</u>	<u>Projected</u>
	FY21	FY22	FY23	FY24	FY25	FY26
Beginning Fund Balance	\$ (25,020)	\$ (32,132)	\$ (34,654)	\$ (24,423)	\$ (31,763)	\$ (37,438)
Charges for Services-WC	5,029	9,235	9,697	10,040	9,000	9,000
Charges for Services-GL	8,235	8,793	11,154	13,385	13,115	13,534
Interest Income-WC	(13)	(525)	245	904	1,479	-
Interest Income-GL	(39)	(476)	570	162	332	130
Other Income-WC	2	3	102	2	7	-
Other Income-GL	416	130	43	1,892	5	-
General Fund Contribution-GL	-	2,500	-	-	-	-
Total Revenue	13,629	19,660	21,810	26,385	23,938	22,664
Direct Personnel-WC	370	365	543	665	775	690
Direct Personnel-GL	737	366	510	774	1,514	1,389
Prof.Serv & Other Non-Personnel-WC	112	102	101	186	225	212
Prof.Serv & Other Non-Personnel-GL	311	253	1,052	446	226	344
Indirect Charges-WC	1,242	1,092	1,076	1,209	1,242	1,287
Indirect Charges-GL	3,429	3,751	3,824	3,991	4,017	4,255
Claims & Judgments-WC	3,713	4,825	4,549	5,191	5,052	5,080
Claims & Judgments-GL	7,557	2,796	3,139	5,882	862	3,200
Legal Fees-WC	201	109	146	128	67	468
Legal Fees-GL	2,783	2,154	1,016	1,463	1,545	1,988
Premiums-WC	563	552	624	743	697	906
Premiums-GL	708	1,106	1,480	1,876	2,828	2,561
Actuarial Adjustment-WC	1,278	1,789	(3,179)	2,054	2,811	2,664
Actuarial Adjustment-GL	(2,506)	2,666	(3,807)	8,707	7,390	(1,282)
Misc. Expense-WC	241	253	502	407	360	463
Misc. Expense-GL	2	3	2	2	2	8
Total Expense	20,741	22,183	11,578	33,726	29,613	24,233
Ending Fund Balance	\$ (32,132)	\$ (34,654)	\$ (24,423)	\$ (31,763)	\$ (37,438)	\$ (39,007)
Cash Position	\$21,602	\$23,216	\$26,420	\$29,303	\$34,016	\$33,829
Estimated Claims & Judgments	\$52,433	\$56,888	\$49,902	\$60,664	\$70,865	\$72,247
Cash Balance as a % of Total Liability	41%	41%	53%	48%	48%	47%