

Attachment 1

Self Insurance Trust Funds Analysis (Excludes Parada Settlement Fund - Established FY22)

Fund Activity (Thousands)	Audited Data					Projected
	FY20	FY21	FY22	FY23	FY24	FY25
Beginning Fund Balance	\$ (24,630)	\$ (25,020)	\$ (32,132)	\$ (34,654)	\$ (24,423)	\$ (31,763)
Charges for Services-WC	7,610	5,029	9,235	9,697	10,040	9,000
Charges for Services-GL	9,063	8,235	8,793	11,154	13,385	13,115
Interest Income-WC	623	(13)	(525)	245	904	-
Interest Income-GL	287	(39)	(476)	570	162	130
Other Income-WC	9	2	3	102	2	-
Other Income-GL	1	416	130	43	1,892	-
General Fund Contribution-GL	-	-	2,500	-	-	-
Measure Z Fund Contribution-GL	-	-	-	-	-	-
Total Revenue	17,592	13,629	19,660	21,810	26,385	22,245
Direct Personnel-WC	695	370	365	543	665	641
Direct Personnel-GL	527	737	366	510	774	1,277
Prof.Serv & Other Non-Personnel-WC	115	112	102	101	186	187
Prof.Serv & Other Non-Personnel-GL	261	311	253	1,052	446	463
Indirect Charges-WC	589	1,242	1,092	1,076	1,209	1,243
Indirect Charges-GL	2,395	3,429	3,751	3,824	3,991	4,017
Claims & Judgments-WC	3,655	3,713	4,825	4,549	5,191	4,932
Claims & Judgments-GL	1,141	7,557	2,796	3,139	5,882	3,200
Legal Fees-WC	203	201	109	146	128	455
Legal Fees-GL	1,782	2,783	2,154	1,016	1,463	3,303
Premiums-WC	470	563	552	624	743	810
Premiums-GL	568	708	1,106	1,480	1,876	2,248
Actuarial Adjustment-WC	4,468	1,278	1,789	(3,179)	2,054	2,795
Actuarial Adjustment-GL	899	(2,506)	2,666	(3,807)	8,707	434
Misc. Expense-WC	214	241	253	502	407	451
Misc. Expense-GL	-	2	3	2	2	8
Prior Period Adjustment-WC	-	-	-	-	-	-
Total Expense	17,982	20,741	22,183	11,578	33,726	26,464
Ending Fund Balance	\$ (25,020)	\$ (32,132)	\$ (34,654)	\$ (24,423)	\$ (31,763)	\$ (35,981)
Cash Position	\$29,922	\$21,602	\$23,216	\$26,420	\$29,303	\$28,314
Estimated Claims & Judgments	\$53,661	\$52,433	\$56,888	\$49,902	\$60,664	\$63,892
Cash Balance as a % of Total Liability	56%	41%	41%	53%	48%	44%