

**CITY OF REDONDO BEACH
BUDGET & FINANCE COMMISSION AGENDA
Thursday, January 14, 2021**

**THIS VIRTUAL MEETING IS HELD PURSUANT TO EXECUTIVE ORDER N-29-20 ISSUED BY
GOVERNOR NEWSOM ON MARCH 17, 2020.**

**REGULAR MEETING OF THE BUDGET AND FINANCE COMMISSION - 6:30
PM**

**ALL COMMISSION MEMBERS ARE PARTICIPATING BY VIRTUAL
MEETING. MEMBERS OF THE PUBLIC MAY ONLY PARTICIPATE BY
ZOOM, EMAIL OR eCOMMENT.**

Budget and Finance Commission meetings are broadcast live through Spectrum Cable, Channel 8, and Frontier Communications, Channel 41. Live streams and indexed archives of meetings are available via internet. Visit the City's office website at www.Redondo.org/rbtv.

TO WATCH MEETING LIVE ON CITY'S WEBSITE:

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*Click "In Progress" hyperlink under Video section of meeting

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<https://www.youtube.com/c/CityofRedondoBeachIT>

TO JOIN ZOOM MEETING (FOR PUBLIC COMMENT ONLY):

Register in advance for this meeting:

https://us02web.zoom.us/webinar/register/WN_hEo2sgXPRuyAbNViFQKneA

After registering, you will receive a confirmation email containing information about joining the meeting.

If you are participating by phone, be sure to provide your phone # when registering. You will be provided a Toll Free number and a Meeting ID to access the meeting. Note; press # to bypass Participant ID. Attendees will be muted until the public participation period is opened. When you are called on to speak, press *6 to unmute your line. Note, comments from the public are limited to 3 minutes per speaker.

eCOMMENT: COMMENTS MAY BE ENTERED DIRECTLY ON WEBSITE AGENDA PAGE:

- 1) Public comments can be entered before and during the meeting.
- 2) Select a SPECIFIC AGENDA ITEM to enter your comment;
- 3) Public will be prompted to Sign-Up to create a free personal account (one-time) and then comments may be added to each Agenda item of interest.
- 4) Public comments entered into eComment (up to 2200 characters; equal to approximately 3 minutes of oral comments) will become part of the official meeting record. Comments may be read out loud during the meeting.

EMAIL: TO PARTICIPATE BY WRITTEN COMMUNICATION WITH ATTACHED
DOCUMENTS BEFORE 3PM DAY OF MEETING:

Written materials that include attachments pertaining to matters listed on the posted agenda

received after the agenda has been published will be added as supplemental materials under the relevant agenda item. Email FinanceMail@redondo.org

REGULAR MEETING OF THE BUDGET AND FINANCE COMMISSION - 6:30 PM

- A. CALL MEETING TO ORDER**
- B. ROLL CALL**
- C. SALUTE TO THE FLAG**
- D. APPROVE ORDER OF AGENDA**
- E. BLUE FOLDER ITEMS - ADDITIONAL BACK UP MATERIALS**

Blue folder items are additional back up material to administrative reports and/or public comments received after the printing and distribution of the agenda packet for receive and file.

- E.1. [For Blue Folder Documents Approved at the Budget and Finance Commission Meeting](#)**

CONTACT: MARNI RUHLAND

F. CONSENT CALENDAR

Business items, except those formally noticed for public hearing, or discussion are assigned to the Consent Calendar. The Commission Members may request that any Consent Calendar item(s) be removed, discussed, and acted upon separately. Items removed from the Consent Calendar will be taken up under the "Excluded Consent Calendar" section below. Those items remaining on the Consent Calendar will be approved in one motion following Oral Communications.

- F.1. [APPROVAL OF AFFIDAVIT OF POSTING FOR THE REGULAR BUDGET AND FINANCE COMMISSION MEETING OF JANUARY 14, 2021.](#)**

CONTACT: MARNI RUHLAND

- F.2. [APPROVAL OF THE MINUTES FROM THE REGULAR BUDGET AND FINANCE COMMISSION MEETING OF DECEMBER 10, 2020.](#)**

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

- F.3. [RECEIVE AND FILE THE BUDGET AND FINANCE COMMISSION'S TENTATIVE CALENDAR FOR FISCAL YEAR 2020/2021](#)**

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

G. EXCLUDED CONSENT CALENDAR ITEMS

H. PUBLIC PARTICIPATION ON NON-AGENDA ITEMS

This section is intended to provide members of the public with the opportunity to comment on any subject that does not appear on this agenda for action. This section is limited to 30 minutes. Each speaker will be afforded three minutes to address the Commission. Each speaker will be permitted to speak only once. Written requests, if any, will be considered first under this section.

- H.1. [For eComments and Emails Received from the Public](#)**

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

I. ITEMS CONTINUED FROM PREVIOUS AGENDAS

J. ITEMS FOR DISCUSSION PRIOR TO ACTION

J.1. DISCUSSION AND POSSIBLE ACTION REGARDING REFINANCING THE CITY'S CALPERS UNFUNDED ACCRUED LIABILITY WITH BONDS

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

J.2. DISCUSSION AND POSSIBLE ACTION REGARDING THE SELF-INSURANCE PROGRAM FUND

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

J.3. DISCUSSION AND POSSIBLE ACTION REGARDING CALPERS AND WORKERS' COMPENSATION SUBCOMMITTEE REPORT

CONTACT: MARNI RUHLAND, FINANCE DIRECTOR

K. MEMBER ITEMS AND REFERRALS TO STAFF

L. ADJOURNMENT

The next meeting of the Redondo Beach Budget and Finance Commission will be a regular meeting to be held at 6:30 p.m. on February 11, 2021, in the Redondo Beach Council Chambers, at 415 Diamond Street, Redondo Beach, California via teleconference.

It is the intention of the City of Redondo Beach to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting you will need special assistance beyond what is normally provided, the City will attempt to accommodate you in every reasonable manner. Please contact the City Clerk's Office at (310) 318-0656 at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

An agenda packet is available 24 hours at www.redondo.org under the City Clerk.



Administrative Report

E.1., File # BF21-1930

Meeting Date: 1/14/2021

TITLE

For Blue Folder Documents Approved at the Budget and Finance Commission Meeting



Administrative Report

E.1., File # BF21-1930

Meeting Date: 1/14/2021

TITLE

For Blue Folder Documents Approved at the Budget and Finance Commission Meeting



Administrative Report

F.1., File # BF21-1928

Meeting Date: 1/14/2021

TITLE

APPROVAL OF AFFIDAVIT OF POSTING FOR THE REGULAR BUDGET AND FINANCE
COMMISSION MEETING OF JANUARY 14, 2021.



Administrative Report

F.1., File # BF21-1928

Meeting Date: 1/14/2021

TITLE

APPROVAL OF AFFIDAVIT OF POSTING FOR THE REGULAR BUDGET AND FINANCE
COMMISSION MEETING OF JANUARY 14, 2021.

Financial Services

415 Diamond Street, P.O. Box 270
Redondo Beach, California 90277-0270
www.redondo.org

tel 310 372-1171
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STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS
CITY OF REDONDO BEACH)

AFFIDAVIT OF POSTING

In compliance with the Brown Act, the following materials have been posted at the locations indicated below.

Legislative Body	Budget and Finance Commission
Posting Type	Regular Meeting Agenda
Posting Locations	415 Diamond Street, Redondo Beach, CA 90277 ✓ City Hall Bulletin Board, Door "4"
Meeting Date & Time	January 14, 2021 6:30 p.m.

As the Finance Director and Liaison of the Budget and Finance Commission of the City of Redondo Beach, I declare, under penalty of perjury, the document noted above was posted at the date displayed below.

*Marni Ruhland, Finance Director
Budget and Finance Commission*

Date: January 11, 2021



Administrative Report

F.2., File # BF21-1929

Meeting Date: 1/14/2021

TITLE

APPROVAL OF THE MINUTES FROM THE REGULAR BUDGET AND FINANCE COMMISSION
MEETING OF DECEMBER 10, 2020.



Administrative Report

F.2., File # BF21-1929

Meeting Date: 1/14/2021

TITLE

APPROVAL OF THE MINUTES FROM THE REGULAR BUDGET AND FINANCE COMMISSION
MEETING OF DECEMBER 10, 2020.

OPENING SESSION

Via teleconference, a Regular Meeting of the Redondo Beach Budget and Finance Commission was called to order by Chair Conroy at 6:30 p.m., in the City Hall Council Chambers, 415 Diamond Street, Redondo Beach, California.

ROLL CALL

Commissioners Present: Johnson (arrived 6:39), Marin, Nguyen, Solomon, Woodham, Chair Conroy
Commissioners Absent: Samples
Officials Present: Marni Ruhland, Finance Director
Eleanor Manzano, City Clerk
Doug Kaku, Grant Administrator

SALUTE TO THE FLAG

Chair Conroy led the Commissioners in a Salute to the Flag.

APPROVAL OF ORDER OF AGENDA

Motion by Commissioner Solomon, seconded by Commissioner Marin, to approve the Order of Agenda as presented. Motion carried unanimously, with the following roll call vote:

AYES: Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES: None
ABSENT: Johnson, Samples

BLUE FOLDER ITEMS - NONE

CONSENT CALENDAR

- F.1. APPROVAL OF AFFIDAVIT OF POSTING** for the Regular Budget and Finance Commission Meeting of December 10, 2020.
- F.2. APPROVAL OF THE MINUTES** for the Regular Budget and Finance Commission Meeting of November 12, 2020.
- F.3. RECEIVE AND FILE** the Budget and Finance Commission's Tentative Calendar for 2020/2021.

Motion by Commissioner Solomon, seconded by Commissioner Woodham, to approve items F.1. – F.3. Motion carried, with the following roll call vote:

AYES: Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES: None
ABSENT: Johnson, Samples
ABSTENTION: Solomon (Item F.2.)

EXCLUDED CONSENT CALENDAR – NONE

PUBLIC PARTICIPATION ON NON-AGENDA ITEMS – NONE

ITEMS CONTINUED FROM PREVIOUS AGENDAS (OLD BUSINESS) – NONE

ITEMS FOR DISCUSSION PRIOR TO ACTION (NEW BUSINESS)

J.1. DISCUSSION AND POSSIBLE ACTION REGARDING CALPERS AND CITY OF REDONDO BEACH UPDATE

Finance Director Ruhland introduced David Teykaerts, with the Stakeholder Relations Division of CalPERS.

Mr. Teykaerts provided the following report:

- CalPERS Investment Performance (FY 2019-20)
 - Assets under management - \$389 million
 - Overall funded status – 70.8%
 - Investment returns – 4.7%; target rate of return – 7%
 - Long-term Investment Performance
 - Three Key Priorities at CalPERS – Investment risk, Employer affordability, Climate risk
- Challenges and Investment Strategy
 - Value of Being a Long-Term Investor – Recovery 3/24 – 6/30: +36.2%
 - Availability of Low-Risk Investment Opportunities Have Decreased Over the Years
 - Allocate More Funds to the Most Successful Strategies – Private equity, Private lending, Leverage
- Amortization of pension costs
 - Investment Gains/Losses Are Phased in Over Many Years
 - 20-year UAL Amortization – 5-year ramp, 15 years of full payments
 - Valuation as of June 30, 2019
 - 7% discount rate, 2.5% inflation assumption
 - 6.7% asset return gross of administrative expenses in FY 2018-19
 - 4.7% asset return gross of administrative expenses in FY 2019-20
 - Quadrennial experience study, may lead to changes in demographic assumptions in the June 30, 2021 valuation
 - Too early to know impact of COVID-19 on plan experience and cost
 - Amortization Policy Changes – shift from unfunded liabilities going from 30 to 20 years going forward; if there is unfunded liability generated the City will have 20 years to pay it off rather than 30 years.
- Snapshot of the City's current pension costs
 - Projected UAL Payments – Miscellaneous Plan and Safety Plan
 - Total Employer Contributions (Normal Cost + UAL Payment)
 - Miscellaneous Plan – Accrued Liability Funded Status
 - Safety Plan – Accrued Liability Funded Status
 - Plan Termination Cost (hypothetical):
 - Miscellaneous: \$196.5 million
 - Safety: \$377.5 million
 - Available Cost-Saving Tools:
 - Unfunded Liability Lump Sum Prepayment – Savings of 3.5% of UAL interest cost. Annual window of July 1 – July 31
 - Review Member Contribution Options
 - Employer Paid Member Contributions - Collectively bargained for Classic members; prohibited for PEPRA members
 - Member cost-sharing – Collectively bargained
 - Golden Handshake
 - Employer purchases an additional 2 years of service credit to induce early retirement
 - Potential for immediate staffing cost saving but increases long-term liability

- Only effective if vacated positions remain unfilled
- Pre-funding Trusts (Section 115 Trusts)
 - Employer-controlled contributions that generate investment income
 - Dedicated trust to reduce future pension obligations
 - CalPERS' offering – California Employers Pension Prefunding Trust (CEPPT)
- Major CalPERS decisions coming in 2021
 - Asset Liability Management
 - June – Capital Market Assumptions – CalPERS best estimation of what the overall investment returns will be for the next 10-30 years; currently 6.2% for 10-year period and 7.4% for 30-year period
 - November – Experience study results – Actuaries will look at how long members of the system are living, the inflation, the level of hiring at the agencies

In reply to Commissioner Woodham regarding the possibility of a pension obligation bond, Mr. Teykaerts said it is calculated at 7%. He said there are opinions for it and against it, and mentioned that GFOA recommends not doing it.

Commissioner Solomon noted the possible impact of stakeholder defaults or cities being unable to meet their obligations due to COVID. Mr. Teykaerts agreed, noting the impact being significant for cities that rely on tourism and sales tax. He said there is a limited amount of loosening they can do, however, they are focusing on supporting efforts to get financial relief for local governments in terms of stimulus.

In response to Commissioner Solomon regarding early buyouts and layoffs impacting payouts, and pension costs, Mr. Teykaerts said the actuaries will review the actuarial assumptions that go into the cost projections. He said due to layoffs, disability retirements, golden handshakes, death, and other changes to employment levels, the employers in the system will impact what the overall expected costs are.

In response to Commissioner Woodham regarding the 4.7% asset return gross of administrative expenses for FY 2019-20, Mr. Teykaerts said he will check into whether it is gross or net, and noted that it could possibly be a mistake on the slide. Commissioner Woodham said they need net returns.

In response to Commissioner Johnson regarding CalPERS being self-funded via investment returns, funded via state, or a combination of both, Mr. Teykaerts said it is both.

Mr. Teykaerts shared information on the Pension Outlook Tool, essentially a free “what-if” tool to try different variables in the equation to see what the costs and impacts to the City would be. It is available on myCalPERS and the CalPERS website.

Mr. Teykaerts said there are options, but they are limited. He said one option is if pension costs are paid upfront in one lump sum there is a savings.

In response to Commissioner Johnson regarding CalPERS' overall financial statements being audited by an external auditor, Mr. Teykaerts said they do have an external auditor.

In response to Commissioner Solomon regarding the member cost sharing that is negotiated through collective bargaining, Mr. Teykaerts said some cities have collectively bargained to have members pay more than the minimum current required contribution to their pensions.

Mr. Teykaerts mentioned that for PEPRA members, which are employees hired in 2013 and after, member contributions can go up if the investment performance is lower over time. He said it can be increased 1% per year, but this does not happen very often.

Mr. Teykaerts said 30% of all CalPERS members are PEPRAs members.

Mr. Teykaerts said he took notes and will provide the information the Commissioners requested, to Finance Director Ruhland.

Motion by Commissioner Woodham, seconded by Commissioner Solomon, to receive and file the Discussion and Possible Action Regarding CalPERS and City of Redondo Beach Update. Motion carried unanimously, with the following roll call vote:

AYES: Johnson, Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES: None
ABSENT: Samples

J.2. DISCUSSION AND POSSIBLE ACTION REGARDING ANNUAL FINANCIAL REPORTS FOR FISCAL YEAR ENDED JUNE 30, 2020.

Finance Director Ruhland said the audit has been completed for FY 2019-20, which include the following draft reports:

- Comprehensive Annual Financial Report (CAFR)
- Inmate Trust Fund Financial Statement
- Enterprise and Internal Service Funds Financial Statements
- Single Audit Report is not available yet – guidance has not been released yet from OMB

Finance Director Ruhland pointed out that the financial statements will be presented to the City Council at the December 15, 2020 meeting. They have an unmodified opinion, meaning the auditors had no findings.

Finance Director Ruhland introduced Bryan Gruber of Lance, Soll and Lunghard, LLP (LSL)

Mr. Gruber provided the following report:

- Conducted financial year-end audit, the purpose being to form an opinion on the financial statements; that they have been properly stated in accordance with generally accepted accounting principles and can be relied upon that they are accurately stated in all material respects.
- An unmodified opinion was rendered, meaning the financial statements can be relied upon.
- Provided separate audits on the Inmate Trust Fund, the City's Enterprise Fund, and the Internal Service Funds.
- Required to report to the governing board if they identify deficiencies in internal controls that rise to the level as a material weakness, or significant deficiency – no material weaknesses or significant deficiencies.
- Required to communicate to the governing board if they have difficulties in conducting their audit, or disagreements with management regarding accounting procedure and presentation - no matters there.
- Required to communicate significant corrections, or adjustments to the financial statements – nothing to report there.
- New accounting pronouncement implementations – GASB delayed guidance that was to be effective this year as a result of COVID. No new accounting procedures were adopted; they were postponed to future years.

In response to Commissioner Johnson regarding information in financial statements related to funding, or audit procedures the City received for COVID related benefits, Mr. Gruber replied that with the audit risk planning, they made sure that the procedures were followed consistently, and implemented effectively from a procedural perspective.

In response to Chair Conroy regarding credit worthiness of the City, Mr. Gruber said the City gets a credit rating from a rating agency regularly where they look through a variety of health factors. He said they are tasked in the area of “can the City continue as a going concern, is it in financial crisis and can continue for a period of greater than one year after the audit date”. He said they look at financial credit areas, but primarily the purpose is not designed to rate or evaluate those factors. In addition, they look at the City’s long-term debt, that they are in compliance with the debt covenants which might require ratios and they would re-calculate those ratios and make sure they are compliant with that.

In response to Commissioner Woodham regarding the City’s credit rating, Finance Director Ruhland said she will provide that to the Commissioners.

Motion by Commissioner Johnson, seconded by Commissioner Woodham, to receive and file the Discussion and Possible Action Regarding Annual Financial Reports for Fiscal Year Ended June 30, 2020. Motion carried unanimously, with the following roll call vote:

AYES: Johnson, Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES: None
ABSENT: Samples

J.3. DISCUSSION AND POSSIBLE ACTION REGARDING HISTORICAL FUND BALANCES OF THE SELF-INSURANCE PROGRAM FUND.

Finance Director Ruhland provided the following report:

- Actual revenue and expenditures and the difference year-over-year.
- The greatest fluctuations are from the claims line items, which include settlements and includes fighting and/or settling claims, medical expenses related to Workers’ Compensation claims, and the recording of outstanding claims.
- During earlier years, the general fund had sufficient balance to transfer funds to the self-insurance program fund to keep the balance from going negative.
- While the negative fund balance is growing the positive cash balance is also growing, indicating that most of the expenditures impacting fund balance are based on the actuarial calculation of outstanding claims and add to the liabilities but do not reduce cash.
- For a couple of years, Fire department constant manning expenses that were related to Workers’ Compensation leave time were recorded in the Self-Insurance Program Fund.
- Fiscal 07-08 determination of a policy by City Council for the discount rate and the confidence level, and once that was determined as opposed to going 100% for everything, that freed up some fund balance and it was transferred to the Capital Improvement fund, and \$1 million was used for construction of the North Branch Library.

In response to Chair Conroy regarding the inability to transfer any funds to the general fund, or Capital Improvement Fund for a number of years primarily due to increased costs over time, Finance Director Ruhland agreed.

Commissioner Solomon asked about the 07-08, \$3.6 million for the North Branch Library, and indicated that he thought some of it came out of the Harbor Enterprise. Finance Director Ruhland said it did have an impact to the Harbor Tidelands Fund, but it was from the self-insurance fund to the capital projects fund where the expenditure was made. She said he is recalling that the State Lands Commission looked at that transaction because the Harbor Tidelands Fund pays into the Self-Insurance Program Fund, so the State Lands Commission came back with their determination in a report saying they did approve of that, but they did not go so far as to say the money needed to

be returned. They said if it happens again where it is used for non-self-insurance purposes, it will need to be refunded.

In response to Commissioner Solomon regarding money in the self-insurance fund for other purposes, Finance Director Ruhland said it happens because of the large cash balance. She said except for the one transfer in 07-08, when the discount rate and confidence level were changed, the other transfers for items not related to insurance, were paid back. She explained where they are seeing employee compensation, those are transfers in (rather than out); part of the cost of administering the self-insurance program is having risk management staff, and that staff gets the same employee compensation as the rest of the staff.

Motion by Commissioner Solomon, seconded by Commissioner Woodham, to receive and file the Discussion and Possible Action Regarding Historical Fund Balances of the Self-Insurance Program Fund. Motion carried unanimously, with the following roll call vote:

AYES: Johnson, Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES: None
ABSENT: Samples

J.4. DISCUSSION AND POSSIBLE ACTION REGARDING CALPERS AND WORKERS' COMPENSATION SUBCOMMITTEE REPORT

Chair Conroy noted that Commissioner Woodham identified that the City of Manhattan Beach has approved \$90 million in pension obligation bonds.

Chair Conroy also noted that Finance Director Ruhland plans to have the City's financial advisor at the January meeting to make a presentation on pension obligation bonds, including a comparison of the bond debt service payments to the CalPERS amortized amounts. Finance Director Ruhland confirmed they will be here.

Finance Director Ruhland said she spoke to the City of Manhattan Beach's Finance Director and learned that they went to City Council three times, and the third time they approved going forward. They are beginning the process, with a validation process that has to be completed and they are headed towards that.

In response to Commissioner Johnson regarding the residents' approval of that, Finance Director Ruhland said pension obligation bonds do not have to go to a vote of the residents. She said the validation process takes 90 days and the Commission will learn more about that in January. She said following the validation process, Manhattan Beach will get ready to issue bonds, which will take a couple of months.

Commissioner Solomon asked about a letter that the Commission sent to City Council about the additional actuarial information on the Workers' Compensation costs, and if City Council addressed it.

Finance Director Ruhland said if they wanted to proceed, she would have received a referral to staff, and she has not. She said the Commissioners are welcome to contact the Mayor and their specific Councilperson to ask them about the letter.

IX. MEMBER ITEMS AND REFERRALS TO STAFF

Chair Conroy confirmed that there was no contact from staff or City Council regarding the letter that was written from the Budget and Finance Commission to the City Council.

Finance Director Ruhland reiterated that they could personally contact the Mayor and their specific Councilperson.

In response to Commissioner Solomon regarding them electing to spend the \$1,500, Finance Director Ruhland said it could be appropriated separately, or staff could be directed to find it in their budget.

ADJOURNMENT OF BUDGET & FINANCE COMMISSION – 9:03 P.M.

There being no further business to come before the Commission, Commissioner Woodham moved, seconded by Commissioner Solomon, to adjourn the meeting at 9:03 p.m., to a Regular Meeting to be held at 6:30 p.m., on January 14, 2021, in the Redondo Beach Council Chambers at 415 Diamond Street, Redondo Beach, California.

Motion carried unanimously, with the following roll call vote:

AYES:	Johnson, Marin, Nguyen, Solomon, Woodham, Chair Conroy
NOES:	None
ABSENT:	Samples

Respectfully submitted,

Marni Ruhland
Finance Director



Administrative Report

F.3., File # BF21-1923

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

RECEIVE AND FILE THE BUDGET AND FINANCE COMMISSION'S TENTATIVE CALENDAR FOR FISCAL YEAR 2020/2021

EXECUTIVE SUMMARY

Attached is a tentative Fiscal Year 2020/2021 calendar for the Budget and Finance Commission that lists the major topics to be discussed each month.

BACKGROUND

With the Fiscal Year 2020/2021 City Council direction for the Budget and Finance Commission to meet monthly, staff has prepared the attached tentative Fiscal Year 2020/2021 calendar. The major topics to be discussed each month include the outstanding referrals to staff made by both the City Council and the Commission.

A couple of updates have been made to the calendar as follows:

- The discussion regarding fee waivers has been eliminated as the topic is not currently relevant due to the COVID-related special event cancellations and City facility closures.
- The release of the Revenue Manual has been delayed because of the Financial Services Department's decreased staffing (the Fiscal Year 2020/2021 budget's deauthorization of two positions) and increased workload (CARES Act related items).
- The discussion regarding OpenGov FAQs has been delayed to coincide with an possible release date of an OpenGov enhancement that will once again allow the FAQs to be displayed on the transparency site.

COORDINATION

To keep the Commission abreast of the outstanding referral items, this calendar is now included on all Budget and Finance Commission agendas with updates as needed.

FISCAL IMPACT

None.

ATTACHMENTS

Tentative 2020/2021 Calendar



Administrative Report

F.3., File # BF21-1923

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

RECEIVE AND FILE THE BUDGET AND FINANCE COMMISSION'S TENTATIVE CALENDAR FOR FISCAL YEAR 2020/2021

EXECUTIVE SUMMARY

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COORDINATION

To keep the Commission abreast of the outstanding referral items, this calendar is now included on all Budget and Finance Commission agendas with updates as needed.

FISCAL IMPACT

None.

ATTACHMENTS

Tentative 2020/2021 Calendar

Budget and Finance Commission

Tentative 2020/2021 Calendar

Meeting Date	Major Topics
July 9, 2020	Subcommittee Formation Tentative 2020 Commission Calendar Budget Adoption Summary
August 13, 2020	City Treasurer's Quarterly Report Salary Adjustments for Mayor, City Council and City Attorney Quarterly Budget Update Internal Controls Update Subcommittee Report
September 10, 2020	Salary Adjustments for Mayor, City Council and City Attorney (Continued) CARES Act Funding Subcommittee Report
October 8, 2020	Oath of Office for Appointed Commissioners Election of New Officers (Chair and Vice-Chair) Self-Insurance Program Fund (Part 1 - Introduction) Subcommittee Report
November 12, 2020	Self-Insurance Program Fund (Part 2 - Actuarials) City Treasurer's Quarterly Report Quarterly Budget Update Budget Carryovers from FY 2019-20 to FY 2020-21 General Fund Balance Constraints Internal Controls Update Subcommittee Report
December 10, 2020	CalPERS Stakeholder Relations Presentation FY 2019-20 Comprehensive Annual Financial Report (CAFR) Self-Insurance Program Fund (Part 3 - Historical Fund Balances) Subcommittee Report
January 14, 2021	Pension Obligation Bonds Presentation Self-Insurance Program Fund (Part 4 - Claims History) Subcommittee Report
February 11, 2021	City Treasurer's Quarterly Report Midyear Budget Update Vehicle Lifecycle Policies Internal Controls Update Subcommittee Report

Meeting Date	Major Topics
March 11, 2021	FY 2021-22 Budget Input Revenue Manual Subcommittee Report
April 26, 2021	Capital Improvement Program Presentation (Joint Meeting with Public Works Commission)
May 27, 2021	City Treasurer's Quarterly Report Quarterly Budget Update Internal Controls Update FY 2021-22 Proposed Budget Review OpenGov FAQs Subcommittee Report
June 10, 2021	FY 2021-22 Proposed Budget Review Subcommittee Report



Administrative Report

H.1., **File #** BF21-1931

Meeting Date: 1/14/2021

TITLE

For eComments and Emails Received from the Public



Administrative Report

H.1., **File #** BF21-1931

Meeting Date: 1/14/2021

TITLE

For eComments and Emails Received from the Public



Administrative Report

J.1., File # BF21-1926

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

DISCUSSION AND POSSIBLE ACTION REGARDING REFINANCING THE CITY'S CALPERS UNFUNDED ACCRUED LIABILITY WITH BONDS

EXECUTIVE SUMMARY

Representatives from Kosmont Transaction Services will be making a presentation to the Commission regarding refinancing the City's CalPERS unfunded accrued liability with bonds.

BACKGROUND

The City contracts with the California Public Employees Retirement System (CalPERS) for employee retirement benefits. The City's total FY 2020-21 budgeted cost for this benefit is \$20,535,257, a net increase of over \$1.8 million from FY 2019-20. Of this increase, the General Fund is responsible for over \$1.3 million (bringing the General Fund budgeted total from \$15,517,270 to \$16,879,660) and enterprise/other funds will be allocated \$500,000 (bringing their total from \$3,150,811 to \$3,655,597). Additionally, the percentage of the General Fund operating budget dedicated to pension costs grew from 16.2% in FY 2019-20 to 17.5% in FY 2020-21. There are two components of the CalPERS employer rates contributing to the increase.

1. The normal cost portion of the employer rates is defined by CalPERS as the annual cost of service accrual for the fiscal year for active employees, or the long-term contribution rate. It is paid as a percentage of payroll. The rates for miscellaneous employees increased from 9.152% to 9.342%, and the rates for safety employees increased from 22.230% to 23.353%.
2. The unfunded liability portion is defined by CalPERS as the difference between the plan's value of assets and the total dollars needed as of the valuation date to fund all benefits earned in the past for the plan's members. It is paid as a flat dollar amount and is the major contributor to the cost increase. The amounts (after a prepayment discount) increased for miscellaneous employees from \$3,989,379 to \$4,511,145 and for safety employees from \$7,751,682 to \$8,730,646.

One option the City has for reducing its rising pension costs is to issue bonds. The bonds can be issued to refinance all or a portion of the City's unfunded accrued liability (UAL) balance. The mechanics and possible cost savings from such a refinance will be detailed in a presentation at the meeting by Kosmont Transaction Services.

Additionally, attached is further information regarding the City's UAL. At the Commission subcommittee's request, staff has used the CalPERS Pension Outlook tool to estimate the impact of a change in the discount rate. The spreadsheets display the tool's results of discount rate changes from a baseline of 7.00% to scenarios of 6.00%, 6.25%, 6.50% and 6.75%.

COORDINATION

This evening's presentation was coordinated with Kosmont Transaction Services, the City Manager's Office, and the Financial Services Department.

FISCAL IMPACT

Potential cost savings resulting from a refinancing of the City's CalPERS UAL with bonds is dependent on the interest rate, sizing, and amortization schedule of the bond issue as well as the performance of the CalPERS portfolio and any possible actuarial assumption changes that may be implemented.

ATTACHMENTS

Refinancing CalPERS UAL with Bonds Presentation (to be provided via blue folder)
CalPERS Pension Outlook Results



Administrative Report

J.1., File # BF21-1926

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

DISCUSSION AND POSSIBLE ACTION REGARDING REFINANCING THE CITY'S CALPERS UNFUNDED ACCRUED LIABILITY WITH BONDS

EXECUTIVE SUMMARY

Representatives from Kosmont Transaction Services will be making a presentation to the Commission regarding refinancing the City's CalPERS unfunded accrued liability with bonds.

BACKGROUND

The City contracts with the California Public Employees Retirement System (CalPERS) for employee retirement benefits. The City's total FY 2020-21 budgeted cost for this benefit is \$20,535,257, a net increase of over \$1.8 million from FY 2019-20. Of this increase, the General Fund is responsible for over \$1.3 million (bringing the General Fund budgeted total from \$15,517,270 to \$16,879,660) and enterprise/other funds will be allocated \$500,000 (bringing their total from \$3,150,811 to \$3,655,597). Additionally, the percentage of the General Fund operating budget dedicated to pension costs grew from 16.2% in FY 2019-20 to 17.5% in FY 2020-21. There are two components of the CalPERS employer rates contributing to the increase.

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2. The unfunded liability portion is defined by CalPERS as the difference between the plan's value of assets and the total dollars needed as of the valuation date to fund all benefits earned in the past for the plan's members. It is paid as a flat dollar amount and is the major contributor to the cost increase. The amounts (after a prepayment discount) increased for miscellaneous employees from \$3,989,379 to \$4,511,145 and for safety employees from \$7,751,682 to \$8,730,646.

One option the City has for reducing its rising pension costs is to issue bonds. The bonds can be issued to refinance all or a portion of the City's unfunded accrued liability (UAL) balance. The mechanics and possible cost savings from such a refinance will be detailed in a presentation at the meeting by Kosmont Transaction Services.

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Potential cost savings resulting from a refinancing of the City's CalPERS UAL with bonds is dependent on the interest rate, sizing, and amortization schedule of the bond issue as well as the performance of the CalPERS portfolio and any possible actuarial assumption changes that may be implemented.

ATTACHMENTS

Refinancing CalPERS UAL with Bonds Presentation (to be provided via blue folder)
CalPERS Pension Outlook Results

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Assumed Payroll	\$41.53	\$42.67	\$43.84	\$45.05	\$46.29	\$47.56	\$48.87	\$50.21	\$51.59
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$6.66	\$6.66	\$6.66	\$6.66	\$6.64	\$6.63	\$6.60
UAL Payment	\$13.70	\$15.52	\$17.11	\$18.14	\$19.22	\$18.94	\$19.48	\$19.98	\$20.45
Total Employer Cost	\$20.26	\$22.17	\$23.77	\$24.80	\$25.89	\$25.59	\$26.13	\$26.61	\$27.05
Total Employer Rate	48.79%	51.96%	54.22%	55.05%	55.93%	53.81%	53.47%	53.00%	52.44%
<u>Scenario (6.00% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$9.29	\$9.26	\$9.21	\$9.15	\$9.09	\$9.01	\$8.93
UAL Payment	\$13.70	\$15.37	\$23.59	\$24.67	\$25.81	\$25.64	\$26.29	\$26.74	\$27.15
Total Employer Cost	\$20.26	\$22.02	\$32.88	\$33.93	\$35.02	\$34.80	\$35.38	\$35.75	\$36.08
Total Employer Rate	48.79%	51.61%	75.00%	75.32%	75.66%	73.17%	72.40%	71.21%	69.94%
<u>Impact on Cost</u>									
Total Employer Cost	\$0.00	(\$0.15)	\$9.11	\$9.13	\$9.13	\$9.21	\$9.25	\$9.14	\$9.03
Total Employer Rate	0.00%	-0.35%	20.78%	20.27%	19.73%	19.36%	18.93%	18.21%	17.50%

	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$631.36	\$650.52	\$670.28	\$690.68	\$711.72	\$733.43	\$755.84	\$778.96	\$802.83
Market Value of Assets	\$420.34	\$439.10	\$460.39	\$484.07	\$509.69	\$537.43	\$566.00	\$596.30	\$628.37
UAL - Baseline	\$211.02	\$211.42	\$209.89	\$206.61	\$202.03	\$196.00	\$189.83	\$182.66	\$174.46
Funded Ratio	66.58%	67.50%	68.69%	70.09%	71.61%	73.28%	74.88%	76.55%	78.27%
<u>Scenario (6.00% Discount Rate)</u>									
Accrued Liability	\$710.88	\$731.26	\$752.16	\$773.61	\$795.60	\$818.16	\$841.28	\$864.98	\$889.28
Market Value of Assets	\$416.36	\$430.72	\$447.01	\$474.77	\$504.60	\$536.63	\$569.63	\$604.49	\$641.08
UAL - Scenario	\$294.53	\$300.54	\$305.16	\$298.83	\$291.01	\$281.53	\$271.65	\$260.49	\$248.20
Funded Ratio	58.57%	58.90%	59.43%	61.37%	63.42%	65.59%	67.71%	69.88%	72.09%
<u>Impact on UAL</u>									
	\$83.51	\$89.12	\$95.26	\$92.22	\$88.97	\$85.53	\$81.81	\$77.83	\$73.74

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38
Assumed Payroll	\$53.01	\$54.47	\$55.96	\$57.50	\$59.09	\$60.71	\$62.38	\$64.10	\$65.86
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.58	\$6.54	\$6.50	\$6.45	\$6.39	\$6.33	\$6.25	\$6.17	\$6.34
UAL Payment	\$20.97	\$21.51	\$20.76	\$20.53	\$19.10	\$18.52	\$17.59	\$15.93	\$15.05
Total Employer Cost	\$27.55	\$28.05	\$27.26	\$26.98	\$25.49	\$24.85	\$23.84	\$22.10	\$21.38
Total Employer Rate	51.97%	51.50%	48.70%	46.91%	43.15%	40.93%	38.22%	34.48%	32.47%
<u>Scenario (6.00% Discount Rate)</u>									
Normal Cost	\$8.83	\$8.72	\$8.59	\$8.46	\$8.31	\$8.14	\$7.96	\$7.76	\$7.98
UAL Payment	\$27.62	\$28.11	\$27.37	\$27.14	\$25.79	\$25.23	\$24.35	\$22.80	\$21.97
Total Employer Cost	\$36.45	\$36.82	\$35.97	\$35.60	\$34.10	\$33.38	\$32.31	\$30.57	\$29.95
Total Employer Rate	68.77%	67.61%	64.27%	61.91%	57.71%	54.98%	51.80%	47.69%	45.48%
<u>Impact on Cost</u>									
Total Employer Cost	\$8.91	\$8.78	\$8.71	\$8.62	\$8.61	\$8.53	\$8.47	\$8.47	\$8.57
Total Employer Rate	16.80%	16.11%	15.57%	15.00%	14.56%	14.05%	13.58%	13.21%	13.01%

	6/30/2029	6/30/2030	6/30/2031	6/30/2032	6/30/2033	6/30/2034	6/30/2035	6/30/2036	6/30/2037
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$827.48	\$852.92	\$879.18	\$906.31	\$934.32	\$963.25	\$993.13	\$1,024.20	\$1,056.51
Market Value of Assets	\$662.28	\$698.18	\$736.21	\$775.14	\$815.57	\$856.31	\$898.25	\$941.07	\$984.04
UAL - Baseline	\$165.20	\$154.74	\$142.98	\$131.16	\$118.75	\$106.93	\$94.88	\$83.13	\$72.47
Funded Ratio	80.04%	81.86%	83.74%	85.53%	87.29%	88.90%	90.45%	91.88%	93.14%
<u>Scenario (6.00% Discount Rate)</u>									
Accrued Liability	\$914.17	\$939.67	\$965.79	\$992.53	\$1,019.91	\$1,047.94	\$1,076.61	\$1,106.19	\$1,136.71
Market Value of Assets	\$679.44	\$719.72	\$762.01	\$805.15	\$849.68	\$894.51	\$940.44	\$987.16	\$1,034.02
UAL - Scenario	\$234.73	\$219.95	\$203.78	\$187.38	\$170.23	\$153.43	\$136.17	\$119.03	\$102.69
Funded Ratio	74.32%	76.59%	78.90%	81.12%	83.31%	85.36%	87.35%	89.24%	90.97%
<u>Impact on UAL</u>									
	\$69.53	\$65.21	\$60.80	\$56.22	\$51.48	\$46.49	\$41.30	\$35.90	\$30.22

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47
Assumed Payroll	\$67.67	\$69.53	\$71.44	\$73.41	\$75.43	\$77.50	\$79.63	\$81.82	\$84.07
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.51	\$6.69	\$6.88	\$7.06	\$7.26	\$7.46	\$7.66	\$7.87	\$8.09
UAL Payment	\$14.10	\$13.41	\$13.45	\$10.53	\$10.40	\$10.56	\$2.32	\$0.92	\$0.00
Total Employer Cost	\$20.62	\$20.10	\$20.32	\$17.60	\$17.66	\$18.02	\$9.99	\$8.79	\$8.09
Total Employer Rate	30.47%	28.91%	28.45%	23.97%	23.41%	23.25%	12.54%	10.75%	9.62%
<u>Scenario (6.00% Discount Rate)</u>									
Normal Cost	\$8.20	\$8.42	\$8.65	\$8.89	\$9.14	\$9.39	\$9.65	\$9.91	\$10.18
UAL Payment	\$21.09	\$20.45	\$20.47	\$17.83	\$9.19	\$9.33	\$1.94	\$0.00	\$0.00
Total Employer Cost	\$29.29	\$28.87	\$29.12	\$26.72	\$18.33	\$18.71	\$11.59	\$9.91	\$10.18
Total Employer Rate	43.29%	41.52%	40.76%	36.40%	24.30%	24.15%	14.55%	12.11%	12.11%
<u>Impact on Cost</u>									
Total Employer Cost	\$8.68	\$8.77	\$8.80	\$9.12	\$0.67	\$0.70	\$1.60	\$1.12	\$2.09
Total Employer Rate	12.82%	12.61%	12.32%	12.43%	0.88%	0.90%	2.01%	1.37%	2.49%

	6/30/2038	6/30/2039	6/30/2040	6/30/2041	6/30/2042	6/30/2043	6/30/2044	6/30/2045	6/30/2046
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$1,090.13	\$1,125.13	\$1,161.58	\$1,199.56	\$1,239.15	\$1,280.43	\$1,323.51	\$1,368.48	\$1,415.45
Market Value of Assets	\$1,028.16	\$1,073.41	\$1,120.11	\$1,169.09	\$1,217.44	\$1,267.97	\$1,321.10	\$1,368.30	\$1,416.20
UAL - Baseline	\$61.97	\$51.72	\$41.47	\$30.47	\$21.71	\$12.47	\$2.42	\$0.18	(\$0.75)
Funded Ratio	94.31%	95.40%	96.43%	97.46%	98.25%	99.03%	99.82%	99.99%	100.05%
<u>Scenario (6.00% Discount Rate)</u>									
Accrued Liability	\$1,168.20	\$1,200.70	\$1,234.26	\$1,268.91	\$1,304.70	\$1,341.68	\$1,379.89	\$1,419.38	\$1,460.21
Market Value of Assets	\$1,081.97	\$1,131.02	\$1,181.45	\$1,234.00	\$1,286.05	\$1,331.37	\$1,378.56	\$1,419.98	\$1,460.84
UAL - Scenario	\$86.23	\$69.68	\$52.81	\$34.91	\$18.65	\$10.31	\$1.32	(\$0.60)	(\$0.63)
Funded Ratio	92.62%	94.20%	95.72%	97.25%	98.57%	99.23%	99.90%	100.04%	100.04%
<u>Impact on UAL</u>	\$24.25	\$17.96	\$11.34	\$4.44	(\$3.06)	(\$2.16)	(\$1.09)	(\$0.78)	\$0.12

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2047-48	2048-49	2049-50
Assumed Payroll	\$86.38	\$88.76	\$91.20
<u>Baseline (7.00% Discount Rate)</u>			
Normal Cost	\$8.31	\$8.54	\$8.78
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$8.31	\$8.54	\$8.78
Total Employer Rate	9.62%	9.62%	9.62%
<u>Scenario (6.00% Discount Rate)</u>			
Normal Cost	\$10.46	\$10.75	\$11.05
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$10.46	\$10.75	\$11.05
Total Employer Rate	12.11%	12.11%	12.11%
<u>Impact on Cost</u>			
Total Employer Cost	\$2.15	\$2.21	\$2.27
Total Employer Rate	2.49%	2.49%	2.49%

	6/30/2047	6/30/2048	6/30/2049
<u>Baseline (7.00% Discount Rate)</u>			
Accrued Liability	\$1,464.52	\$1,515.82	\$1,569.47
Market Value of Assets	\$1,465.32	\$1,516.68	\$1,570.39
UAL - Baseline	(\$0.81)	(\$0.86)	(\$0.92)
Funded Ratio	100.05%	100.06%	100.06%
<u>Scenario (6.00% Discount Rate)</u>			
Accrued Liability	\$1,502.43	\$1,546.10	\$1,591.29
Market Value of Assets	\$1,503.10	\$1,546.82	\$1,592.05
UAL - Scenario	(\$0.67)	(\$0.71)	(\$0.76)
Funded Ratio	100.04%	100.05%	100.05%
<u>Impact on UAL</u>	\$0.13	\$0.15	\$0.17

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Assumed Payroll	\$41.53	\$42.67	\$43.84	\$45.05	\$46.29	\$47.56	\$48.87	\$50.21	\$51.59
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$6.66	\$6.66	\$6.66	\$6.66	\$6.64	\$6.63	\$6.60
UAL Payment	\$13.70	\$15.52	\$17.11	\$18.14	\$19.22	\$18.94	\$19.48	\$19.98	\$20.45
Total Employer Cost	\$20.26	\$22.17	\$23.77	\$24.80	\$25.89	\$25.59	\$26.13	\$26.61	\$27.05
Total Employer Rate	48.79%	51.96%	54.22%	55.05%	55.93%	53.81%	53.47%	53.00%	52.44%
<u>Scenario (6.25% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$8.64	\$8.61	\$8.58	\$8.54	\$8.49	\$8.43	\$8.37
UAL Payment	\$13.70	\$15.41	\$22.11	\$23.18	\$24.30	\$24.11	\$24.73	\$25.19	\$25.62
Total Employer Cost	\$20.26	\$22.06	\$30.74	\$31.79	\$32.88	\$32.65	\$33.22	\$33.63	\$33.99
Total Employer Rate	48.79%	51.70%	70.12%	70.57%	71.04%	68.65%	67.99%	66.98%	65.88%
<u>Impact on Cost</u>									
Total Employer Cost	\$0.00	(\$0.11)	\$6.97	\$6.99	\$7.00	\$7.06	\$7.09	\$7.02	\$6.94
Total Employer Rate	0.00%	-0.27%	15.90%	15.52%	15.12%	14.84%	14.52%	13.98%	13.44%
	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$631.36	\$650.52	\$670.28	\$690.68	\$711.72	\$733.43	\$755.84	\$778.96	\$802.83
Market Value of Assets	\$420.34	\$439.10	\$460.39	\$484.07	\$509.69	\$537.43	\$566.00	\$596.30	\$628.37
UAL - Baseline	\$211.02	\$211.42	\$209.89	\$206.61	\$202.03	\$196.00	\$189.83	\$182.66	\$174.46
Funded Ratio	66.58%	67.50%	68.69%	70.09%	71.61%	73.28%	74.88%	76.55%	78.27%
<u>Scenario (6.25% Discount Rate)</u>									
Accrued Liability	\$691.00	\$711.23	\$732.01	\$753.36	\$775.31	\$797.85	\$821.02	\$844.81	\$869.24
Market Value of Assets	\$417.35	\$432.81	\$450.33	\$477.19	\$506.10	\$537.22	\$569.29	\$603.21	\$638.89
UAL - Scenario	\$273.65	\$278.42	\$281.68	\$276.17	\$269.21	\$260.64	\$251.72	\$241.60	\$230.35
Funded Ratio	60.40%	60.85%	61.52%	63.34%	65.28%	67.33%	69.34%	71.40%	73.50%
<u>Impact on UAL</u>	\$62.63	\$67.00	\$71.78	\$69.56	\$67.18	\$64.64	\$61.89	\$58.94	\$55.89

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38
Assumed Payroll	\$53.01	\$54.47	\$55.96	\$57.50	\$59.09	\$60.71	\$62.38	\$64.10	\$65.86
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.58	\$6.54	\$6.50	\$6.45	\$6.39	\$6.33	\$6.25	\$6.17	\$6.34
UAL Payment	\$20.97	\$21.51	\$20.76	\$20.53	\$19.10	\$18.52	\$17.59	\$15.93	\$15.05
Total Employer Cost	\$27.55	\$28.05	\$27.26	\$26.98	\$25.49	\$24.85	\$23.84	\$22.10	\$21.38
Total Employer Rate	51.97%	51.50%	48.70%	46.91%	43.15%	40.93%	38.22%	34.48%	32.47%
<u>Scenario (6.25% Discount Rate)</u>									
Normal Cost	\$8.29	\$8.20	\$8.10	\$7.99	\$7.87	\$7.73	\$7.58	\$7.42	\$7.62
UAL Payment	\$26.10	\$26.60	\$25.86	\$25.63	\$24.26	\$23.70	\$22.80	\$21.23	\$20.39
Total Employer Cost	\$34.39	\$34.80	\$33.97	\$33.62	\$32.13	\$31.43	\$30.39	\$28.65	\$28.01
Total Employer Rate	64.88%	63.89%	60.69%	58.47%	54.38%	51.77%	48.71%	44.70%	42.53%
<u>Impact on Cost</u>									
Total Employer Cost	\$6.85	\$6.75	\$6.71	\$6.65	\$6.64	\$6.58	\$6.55	\$6.55	\$6.63
Total Employer Rate	12.92%	12.40%	11.99%	11.56%	11.23%	10.84%	10.49%	10.22%	10.06%
	6/30/2029	6/30/2030	6/30/2031	6/30/2032	6/30/2033	6/30/2034	6/30/2035	6/30/2036	6/30/2037
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$827.48	\$852.92	\$879.18	\$906.31	\$934.32	\$963.25	\$993.13	\$1,024.20	\$1,056.51
Market Value of Assets	\$662.28	\$698.18	\$736.21	\$775.14	\$815.57	\$856.31	\$898.25	\$941.07	\$984.04
UAL - Baseline	\$165.20	\$154.74	\$142.98	\$131.16	\$118.75	\$106.93	\$94.88	\$83.13	\$72.47
Funded Ratio	80.04%	81.86%	83.74%	85.53%	87.29%	88.90%	90.45%	91.88%	93.14%
<u>Scenario (6.25% Discount Rate)</u>									
Accrued Liability	\$894.33	\$920.10	\$946.55	\$973.71	\$1,001.58	\$1,030.19	\$1,059.54	\$1,089.89	\$1,121.27
Market Value of Assets	\$676.38	\$715.83	\$757.34	\$799.75	\$843.60	\$887.78	\$933.11	\$979.30	\$1,025.65
UAL - Scenario	\$217.95	\$204.27	\$189.21	\$173.96	\$157.99	\$142.41	\$126.43	\$110.59	\$95.62
Funded Ratio	75.63%	77.80%	80.01%	82.13%	84.23%	86.18%	88.07%	89.85%	91.47%
<u>Impact on UAL</u>	\$52.75	\$49.53	\$46.23	\$42.80	\$39.23	\$35.47	\$31.55	\$27.46	\$23.15

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47
Assumed Payroll	\$67.67	\$69.53	\$71.44	\$73.41	\$75.43	\$77.50	\$79.63	\$81.82	\$84.07
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.51	\$6.69	\$6.88	\$7.06	\$7.26	\$7.46	\$7.66	\$7.87	\$8.09
UAL Payment	\$14.10	\$13.41	\$13.45	\$10.53	\$10.40	\$10.56	\$2.32	\$0.92	\$0.00
Total Employer Cost	\$20.62	\$20.10	\$20.32	\$17.60	\$17.66	\$18.02	\$9.99	\$8.79	\$8.09
Total Employer Rate	30.47%	28.91%	28.45%	23.97%	23.41%	23.25%	12.54%	10.75%	9.62%
<u>Scenario (6.25% Discount Rate)</u>									
Normal Cost	\$7.83	\$8.05	\$8.27	\$8.50	\$8.73	\$8.97	\$9.22	\$9.47	\$9.73
UAL Payment	\$19.49	\$18.83	\$18.85	\$16.15	\$9.48	\$9.63	\$2.03	\$0.00	\$0.00
Total Employer Cost	\$27.32	\$26.88	\$27.13	\$24.65	\$18.22	\$18.60	\$11.25	\$9.47	\$9.73
Total Employer Rate	40.38%	38.66%	37.97%	33.58%	24.15%	24.00%	14.13%	11.58%	11.58%
<u>Impact on Cost</u>									
Total Employer Cost	\$6.71	\$6.78	\$6.80	\$7.05	\$0.56	\$0.58	\$1.27	\$0.68	\$1.64
Total Employer Rate	9.91%	9.75%	9.52%	9.61%	0.74%	0.75%	1.59%	0.83%	1.95%
	6/30/2038	6/30/2039	6/30/2040	6/30/2041	6/30/2042	6/30/2043	6/30/2044	6/30/2045	6/30/2046
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$1,090.13	\$1,125.13	\$1,161.58	\$1,199.56	\$1,239.15	\$1,280.43	\$1,323.51	\$1,368.48	\$1,415.45
Market Value of Assets	\$1,028.16	\$1,073.41	\$1,120.11	\$1,169.09	\$1,217.44	\$1,267.97	\$1,321.10	\$1,368.30	\$1,416.20
UAL - Baseline	\$61.97	\$51.72	\$41.47	\$30.47	\$21.71	\$12.47	\$2.42	\$0.18	(\$0.75)
Funded Ratio	94.31%	95.40%	96.43%	97.46%	98.25%	99.03%	99.82%	99.99%	100.05%
<u>Scenario (6.25% Discount Rate)</u>									
Accrued Liability	\$1,153.74	\$1,187.33	\$1,222.10	\$1,258.10	\$1,295.38	\$1,334.00	\$1,374.02	\$1,415.51	\$1,458.52
Market Value of Assets	\$1,073.15	\$1,121.80	\$1,171.88	\$1,224.18	\$1,275.99	\$1,323.17	\$1,372.44	\$1,415.92	\$1,458.96
UAL - Scenario	\$80.58	\$65.53	\$50.21	\$33.92	\$19.39	\$10.83	\$1.58	(\$0.41)	(\$0.44)
Funded Ratio	93.02%	94.48%	95.89%	97.30%	98.50%	99.19%	99.88%	100.03%	100.03%
<u>Impact on UAL</u>	\$18.61	\$13.81	\$8.74	\$3.45	(\$2.31)	(\$1.64)	(\$0.83)	(\$0.60)	\$0.31

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2047-48	2048-49	2049-50
Assumed Payroll	\$86.38	\$88.76	\$91.20
<u>Baseline (7.00% Discount Rate)</u>			
Normal Cost	\$8.31	\$8.54	\$8.78
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$8.31	\$8.54	\$8.78
Total Employer Rate	9.62%	9.62%	9.62%
<u>Scenario (6.25% Discount Rate)</u>			
Normal Cost	\$10.00	\$10.28	\$10.56
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$10.00	\$10.28	\$10.56
Total Employer Rate	11.58%	11.58%	11.58%
<u>Impact on Cost</u>			
Total Employer Cost	\$1.69	\$1.73	\$1.78
Total Employer Rate	1.95%	1.95%	1.95%
	6/30/2047	6/30/2048	6/30/2049
<u>Baseline (7.00% Discount Rate)</u>			
Accrued Liability	\$1,464.52	\$1,515.82	\$1,569.47
Market Value of Assets	\$1,465.32	\$1,516.68	\$1,570.39
UAL - Baseline	(\$0.81)	(\$0.86)	(\$0.92)
Funded Ratio	100.05%	100.06%	100.06%
<u>Scenario (6.25% Discount Rate)</u>			
Accrued Liability	\$1,503.14	\$1,549.43	\$1,597.47
Market Value of Assets	\$1,503.60	\$1,549.92	\$1,598.00
UAL - Scenario	(\$0.47)	(\$0.50)	(\$0.53)
Funded Ratio	100.03%	100.03%	100.03%
<u>Impact on UAL</u>			
	\$0.34	\$0.37	\$0.39

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Assumed Payroll	\$41.53	\$42.67	\$43.84	\$45.05	\$46.29	\$47.56	\$48.87	\$50.21	\$51.59
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$6.66	\$6.66	\$6.66	\$6.66	\$6.64	\$6.63	\$6.60
UAL Payment	\$13.70	\$15.52	\$17.11	\$18.14	\$19.22	\$18.94	\$19.48	\$19.98	\$20.45
Total Employer Cost	\$20.26	\$22.17	\$23.77	\$24.80	\$25.89	\$25.59	\$26.13	\$26.61	\$27.05
Total Employer Rate	48.79%	51.96%	54.22%	55.05%	55.93%	53.81%	53.47%	53.00%	52.44%
<u>Scenario (6.50% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$7.98	\$7.96	\$7.94	\$7.91	\$7.88	\$7.83	\$7.78
UAL Payment	\$13.70	\$15.45	\$20.53	\$21.59	\$22.70	\$22.48	\$23.08	\$23.55	\$23.99
Total Employer Cost	\$20.26	\$22.10	\$28.51	\$29.55	\$30.64	\$30.39	\$30.96	\$31.39	\$31.77
Total Employer Rate	48.79%	51.79%	65.03%	65.60%	66.21%	63.91%	63.35%	62.51%	61.59%
<u>Impact on Cost</u>									
Total Employer Cost	\$0.00	(\$0.08)	\$4.74	\$4.75	\$4.76	\$4.80	\$4.83	\$4.78	\$4.72
Total Employer Rate	0.00%	-0.18%	10.81%	10.55%	10.28%	10.10%	9.88%	9.51%	9.15%
	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$631.36	\$650.52	\$670.28	\$690.68	\$711.72	\$733.43	\$755.84	\$778.96	\$802.83
Market Value of Assets	\$420.34	\$439.10	\$460.39	\$484.07	\$509.69	\$537.43	\$566.00	\$596.30	\$628.37
UAL - Baseline	\$211.02	\$211.42	\$209.89	\$206.61	\$202.03	\$196.00	\$189.83	\$182.66	\$174.46
Funded Ratio	66.58%	67.50%	68.69%	70.09%	71.61%	73.28%	74.88%	76.55%	78.27%
<u>Scenario (6.50% Discount Rate)</u>									
Accrued Liability	\$671.12	\$691.09	\$711.64	\$732.80	\$754.57	\$776.97	\$800.03	\$823.76	\$848.17
Market Value of Assets	\$418.35	\$434.90	\$453.67	\$479.55	\$507.46	\$537.56	\$568.59	\$601.44	\$636.07
UAL - Scenario	\$252.77	\$256.19	\$257.98	\$253.25	\$247.11	\$239.41	\$231.44	\$222.32	\$212.11
Funded Ratio	62.34%	62.93%	63.75%	65.44%	67.25%	69.19%	71.07%	73.01%	74.99%
<u>Impact on UAL</u>	\$41.75	\$44.77	\$48.08	\$46.64	\$45.08	\$43.42	\$41.61	\$39.66	\$37.65

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38
Assumed Payroll	\$53.01	\$54.47	\$55.96	\$57.50	\$59.09	\$60.71	\$62.38	\$64.10	\$65.86
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.58	\$6.54	\$6.50	\$6.45	\$6.39	\$6.33	\$6.25	\$6.17	\$6.34
UAL Payment	\$20.97	\$21.51	\$20.76	\$20.53	\$19.10	\$18.52	\$17.59	\$15.93	\$15.05
Total Employer Cost	\$27.55	\$28.05	\$27.26	\$26.98	\$25.49	\$24.85	\$23.84	\$22.10	\$21.38
Total Employer Rate	51.97%	51.50%	48.70%	46.91%	43.15%	40.93%	38.22%	34.48%	32.47%
<u>Scenario (6.50% Discount Rate)</u>									
Normal Cost	\$7.72	\$7.65	\$7.57	\$7.48	\$7.38	\$7.26	\$7.14	\$7.00	\$7.20
UAL Payment	\$24.49	\$25.00	\$24.26	\$24.02	\$22.64	\$22.07	\$21.16	\$19.56	\$18.70
Total Employer Cost	\$32.21	\$32.65	\$31.83	\$31.50	\$30.02	\$29.33	\$28.30	\$26.56	\$25.90
Total Employer Rate	60.76%	59.94%	56.87%	54.78%	50.80%	48.32%	45.37%	41.44%	39.32%
<u>Impact on Cost</u>									
Total Employer Cost	\$4.66	\$4.60	\$4.57	\$4.53	\$4.52	\$4.49	\$4.46	\$4.46	\$4.51
Total Employer Rate	8.79%	8.44%	8.17%	7.87%	7.65%	7.39%	7.15%	6.96%	6.85%
	6/30/2029	6/30/2030	6/30/2031	6/30/2032	6/30/2033	6/30/2034	6/30/2035	6/30/2036	6/30/2037
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$827.48	\$852.92	\$879.18	\$906.31	\$934.32	\$963.25	\$993.13	\$1,024.20	\$1,056.51
Market Value of Assets	\$662.28	\$698.18	\$736.21	\$775.14	\$815.57	\$856.31	\$898.25	\$941.07	\$984.04
UAL - Baseline	\$165.20	\$154.74	\$142.98	\$131.16	\$118.75	\$106.93	\$94.88	\$83.13	\$72.47
Funded Ratio	80.04%	81.86%	83.74%	85.53%	87.29%	88.90%	90.45%	91.88%	93.14%
<u>Scenario (6.50% Discount Rate)</u>									
Accrued Liability	\$873.30	\$899.15	\$925.75	\$953.12	\$981.27	\$1,010.24	\$1,040.04	\$1,070.91	\$1,102.90
Market Value of Assets	\$672.53	\$710.98	\$751.53	\$793.01	\$835.95	\$879.26	\$923.74	\$969.11	\$1,014.68
UAL - Scenario	\$200.77	\$188.17	\$174.22	\$160.11	\$145.32	\$130.98	\$116.29	\$101.79	\$88.22
Funded Ratio	77.01%	79.07%	81.18%	83.20%	85.19%	87.03%	88.82%	90.49%	92.00%
<u>Impact on UAL</u>	\$35.57	\$33.43	\$31.24	\$28.95	\$26.57	\$24.05	\$21.41	\$18.66	\$15.76

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47
Assumed Payroll	\$67.67	\$69.53	\$71.44	\$73.41	\$75.43	\$77.50	\$79.63	\$81.82	\$84.07
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.51	\$6.69	\$6.88	\$7.06	\$7.26	\$7.46	\$7.66	\$7.87	\$8.09
UAL Payment	\$14.10	\$13.41	\$13.45	\$10.53	\$10.40	\$10.56	\$2.32	\$0.92	\$0.00
Total Employer Cost	\$20.62	\$20.10	\$20.32	\$17.60	\$17.66	\$18.02	\$9.99	\$8.79	\$8.09
Total Employer Rate	30.47%	28.91%	28.45%	23.97%	23.41%	23.25%	12.54%	10.75%	9.62%
<u>Scenario (6.50% Discount Rate)</u>									
Normal Cost	\$7.39	\$7.60	\$7.81	\$8.02	\$8.24	\$8.47	\$8.70	\$8.94	\$9.19
UAL Payment	\$17.79	\$17.12	\$17.15	\$14.37	\$9.78	\$9.93	\$2.13	\$0.00	\$0.00
Total Employer Cost	\$25.18	\$24.72	\$24.95	\$22.39	\$18.02	\$18.40	\$10.83	\$8.94	\$9.19
Total Employer Rate	37.22%	35.55%	34.93%	30.51%	23.90%	23.74%	13.60%	10.93%	10.93%
<u>Impact on Cost</u>									
Total Employer Cost	\$4.57	\$4.62	\$4.63	\$4.80	\$0.36	\$0.38	\$0.84	\$0.15	\$1.09
Total Employer Rate	6.75%	6.64%	6.48%	6.54%	0.48%	0.49%	1.06%	0.18%	1.30%
	6/30/2038	6/30/2039	6/30/2040	6/30/2041	6/30/2042	6/30/2043	6/30/2044	6/30/2045	6/30/2046
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$1,090.13	\$1,125.13	\$1,161.58	\$1,199.56	\$1,239.15	\$1,280.43	\$1,323.51	\$1,368.48	\$1,415.45
Market Value of Assets	\$1,028.16	\$1,073.41	\$1,120.11	\$1,169.09	\$1,217.44	\$1,267.97	\$1,321.10	\$1,368.30	\$1,416.20
UAL - Baseline	\$61.97	\$51.72	\$41.47	\$30.47	\$21.71	\$12.47	\$2.42	\$0.18	(\$0.75)
Funded Ratio	94.31%	95.40%	96.43%	97.46%	98.25%	99.03%	99.82%	99.99%	100.05%
<u>Scenario (6.50% Discount Rate)</u>									
Accrued Liability	\$1,136.07	\$1,170.47	\$1,206.16	\$1,243.19	\$1,281.64	\$1,321.57	\$1,363.06	\$1,406.17	\$1,451.00
Market Value of Assets	\$1,061.41	\$1,109.32	\$1,158.70	\$1,210.35	\$1,261.50	\$1,310.21	\$1,361.21	\$1,406.40	\$1,451.23
UAL - Scenario	\$74.66	\$61.15	\$47.46	\$32.84	\$20.15	\$11.36	\$1.85	(\$0.22)	(\$0.24)
Funded Ratio	93.43%	94.78%	96.07%	97.36%	98.43%	99.14%	99.86%	100.02%	100.02%
<u>Impact on UAL</u>	\$12.68	\$9.43	\$5.98	\$2.38	(\$1.56)	(\$1.11)	(\$0.56)	(\$0.41)	\$0.52

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2047-48	2048-49	2049-50
Assumed Payroll	\$86.38	\$88.76	\$91.20
<u>Baseline (7.00% Discount Rate)</u>			
Normal Cost	\$8.31	\$8.54	\$8.78
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$8.31	\$8.54	\$8.78
Total Employer Rate	9.62%	9.62%	9.62%
<u>Scenario (6.50% Discount Rate)</u>			
Normal Cost	\$9.44	\$9.70	\$9.96
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$9.44	\$9.70	\$9.96
Total Employer Rate	10.93%	10.93%	10.93%
<u>Impact on Cost</u>			
Total Employer Cost	\$1.12	\$1.16	\$1.19
Total Employer Rate	1.30%	1.30%	1.30%
	6/30/2047	6/30/2048	6/30/2049
<u>Baseline (7.00% Discount Rate)</u>			
Accrued Liability	\$1,464.52	\$1,515.82	\$1,569.47
Market Value of Assets	\$1,465.32	\$1,516.68	\$1,570.39
UAL - Baseline	(\$0.81)	(\$0.86)	(\$0.92)
Funded Ratio	100.05%	100.06%	100.06%
<u>Scenario (6.50% Discount Rate)</u>			
Accrued Liability	\$1,497.62	\$1,546.12	\$1,596.61
Market Value of Assets	\$1,497.87	\$1,546.39	\$1,596.90
UAL - Scenario	(\$0.25)	(\$0.27)	(\$0.29)
Funded Ratio	100.02%	100.02%	100.02%
<u>Impact on UAL</u>			
	\$0.55	\$0.59	\$0.64

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Assumed Payroll	\$41.53	\$42.67	\$43.84	\$45.05	\$46.29	\$47.56	\$48.87	\$50.21	\$51.59
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$6.66	\$6.66	\$6.66	\$6.66	\$6.64	\$6.63	\$6.60
UAL Payment	\$13.70	\$15.52	\$17.11	\$18.14	\$19.22	\$18.94	\$19.48	\$19.98	\$20.45
Total Employer Cost	\$20.26	\$22.17	\$23.77	\$24.80	\$25.89	\$25.59	\$26.13	\$26.61	\$27.05
Total Employer Rate	48.79%	51.96%	54.22%	55.05%	55.93%	53.81%	53.47%	53.00%	52.44%
<u>Scenario (6.75% Discount Rate)</u>									
Normal Cost	\$6.56	\$6.65	\$7.32	\$7.31	\$7.30	\$7.28	\$7.26	\$7.23	\$7.19
UAL Payment	\$13.70	\$15.48	\$18.87	\$19.91	\$21.01	\$20.76	\$21.33	\$21.82	\$22.27
Total Employer Cost	\$20.26	\$22.13	\$26.19	\$27.22	\$28.31	\$28.04	\$28.59	\$29.05	\$29.46
Total Employer Rate	48.79%	51.88%	59.73%	60.43%	61.17%	58.96%	58.51%	57.85%	57.11%
<u>Impact on Cost</u>									
Total Employer Cost	\$0.00	(\$0.04)	\$2.42	\$2.42	\$2.43	\$2.45	\$2.46	\$2.44	\$2.41
Total Employer Rate	0.00%	-0.09%	5.51%	5.38%	5.24%	5.15%	5.04%	4.85%	4.67%
	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$631.36	\$650.52	\$670.28	\$690.68	\$711.72	\$733.43	\$755.84	\$778.96	\$802.83
Market Value of Assets	\$420.34	\$439.10	\$460.39	\$484.07	\$509.69	\$537.43	\$566.00	\$596.30	\$628.37
UAL - Baseline	\$211.02	\$211.42	\$209.89	\$206.61	\$202.03	\$196.00	\$189.83	\$182.66	\$174.46
Funded Ratio	66.58%	67.50%	68.69%	70.09%	71.61%	73.28%	74.88%	76.55%	78.27%
<u>Scenario (6.75% Discount Rate)</u>									
Accrued Liability	\$651.24	\$670.86	\$691.07	\$711.90	\$733.37	\$755.50	\$778.31	\$801.82	\$826.05
Market Value of Assets	\$419.35	\$437.00	\$457.02	\$481.84	\$508.65	\$537.63	\$567.50	\$599.14	\$632.57
UAL - Scenario	\$231.90	\$233.86	\$234.05	\$230.06	\$224.72	\$217.87	\$210.81	\$202.68	\$193.48
Funded Ratio	64.39%	65.14%	66.13%	67.68%	69.36%	71.16%	72.91%	74.72%	76.58%
<u>Impact on UAL</u>	\$20.88	\$22.44	\$24.15	\$23.45	\$22.69	\$21.87	\$20.98	\$20.02	\$19.02

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38
Assumed Payroll	\$53.01	\$54.47	\$55.96	\$57.50	\$59.09	\$60.71	\$62.38	\$64.10	\$65.86
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.58	\$6.54	\$6.50	\$6.45	\$6.39	\$6.33	\$6.25	\$6.17	\$6.34
UAL Payment	\$20.97	\$21.51	\$20.76	\$20.53	\$19.10	\$18.52	\$17.59	\$15.93	\$15.05
Total Employer Cost	\$27.55	\$28.05	\$27.26	\$26.98	\$25.49	\$24.85	\$23.84	\$22.10	\$21.38
Total Employer Rate	51.97%	51.50%	48.70%	46.91%	43.15%	40.93%	38.22%	34.48%	32.47%
<u>Scenario (6.75% Discount Rate)</u>									
Normal Cost	\$7.15	\$7.09	\$7.03	\$6.96	\$6.88	\$6.79	\$6.70	\$6.59	\$6.77
UAL Payment	\$22.78	\$23.30	\$22.56	\$22.32	\$20.92	\$20.35	\$19.43	\$17.80	\$16.92
Total Employer Cost	\$29.93	\$30.40	\$29.59	\$29.29	\$27.80	\$27.14	\$26.12	\$24.38	\$23.69
Total Employer Rate	56.46%	55.81%	52.87%	50.93%	47.06%	44.70%	41.87%	38.04%	35.97%
<u>Impact on Cost</u>									
Total Employer Cost	\$2.38	\$2.35	\$2.33	\$2.31	\$2.31	\$2.29	\$2.28	\$2.28	\$2.31
Total Employer Rate	4.49%	4.31%	4.17%	4.02%	3.91%	3.77%	3.65%	3.56%	3.50%
	6/30/2029	6/30/2030	6/30/2031	6/30/2032	6/30/2033	6/30/2034	6/30/2035	6/30/2036	6/30/2037
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$827.48	\$852.92	\$879.18	\$906.31	\$934.32	\$963.25	\$993.13	\$1,024.20	\$1,056.51
Market Value of Assets	\$662.28	\$698.18	\$736.21	\$775.14	\$815.57	\$856.31	\$898.25	\$941.07	\$984.04
UAL - Baseline	\$165.20	\$154.74	\$142.98	\$131.16	\$118.75	\$106.93	\$94.88	\$83.13	\$72.47
Funded Ratio	80.04%	81.86%	83.74%	85.53%	87.29%	88.90%	90.45%	91.88%	93.14%
<u>Scenario (6.75% Discount Rate)</u>									
Accrued Liability	\$851.03	\$876.77	\$903.31	\$930.68	\$958.88	\$987.96	\$1,017.95	\$1,049.07	\$1,081.38
Market Value of Assets	\$667.84	\$705.11	\$744.51	\$784.83	\$826.64	\$868.80	\$912.17	\$956.42	\$1,000.87
UAL - Scenario	\$183.18	\$171.66	\$158.81	\$145.85	\$132.24	\$119.16	\$105.78	\$92.64	\$80.51
Funded Ratio	78.47%	80.42%	82.42%	84.33%	86.21%	87.94%	89.61%	91.17%	92.56%
<u>Impact on UAL</u>	\$17.99	\$16.92	\$15.83	\$14.68	\$13.49	\$12.23	\$10.90	\$9.51	\$8.04

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47
Assumed Payroll	\$67.67	\$69.53	\$71.44	\$73.41	\$75.43	\$77.50	\$79.63	\$81.82	\$84.07
<u>Baseline (7.00% Discount Rate)</u>									
Normal Cost	\$6.51	\$6.69	\$6.88	\$7.06	\$7.26	\$7.46	\$7.66	\$7.87	\$8.09
UAL Payment	\$14.10	\$13.41	\$13.45	\$10.53	\$10.40	\$10.56	\$2.32	\$0.92	\$0.00
Total Employer Cost	\$20.62	\$20.10	\$20.32	\$17.60	\$17.66	\$18.02	\$9.99	\$8.79	\$8.09
Total Employer Rate	30.47%	28.91%	28.45%	23.97%	23.41%	23.25%	12.54%	10.75%	9.62%
<u>Scenario (6.75% Discount Rate)</u>									
Normal Cost	\$6.95	\$7.14	\$7.34	\$7.54	\$7.75	\$7.96	\$8.18	\$8.41	\$8.64
UAL Payment	\$16.00	\$15.31	\$15.35	\$12.50	\$10.09	\$10.24	\$2.22	\$0.25	\$0.00
Total Employer Cost	\$22.95	\$22.46	\$22.69	\$20.04	\$17.84	\$18.20	\$10.40	\$8.66	\$8.64
Total Employer Rate	33.92%	32.30%	31.76%	27.31%	23.65%	23.49%	13.07%	10.58%	10.28%
<u>Impact on Cost</u>									
Total Employer Cost	\$2.33	\$2.36	\$2.36	\$2.45	\$0.18	\$0.19	\$0.42	(\$0.14)	\$0.55
Total Employer Rate	3.45%	3.39%	3.31%	3.34%	0.24%	0.24%	0.53%	-0.17%	0.65%
	6/30/2038	6/30/2039	6/30/2040	6/30/2041	6/30/2042	6/30/2043	6/30/2044	6/30/2045	6/30/2046
<u>Baseline (7.00% Discount Rate)</u>									
Accrued Liability	\$1,090.13	\$1,125.13	\$1,161.58	\$1,199.56	\$1,239.15	\$1,280.43	\$1,323.51	\$1,368.48	\$1,415.45
Market Value of Assets	\$1,028.16	\$1,073.41	\$1,120.11	\$1,169.09	\$1,217.44	\$1,267.97	\$1,321.10	\$1,368.30	\$1,416.20
UAL - Baseline	\$61.97	\$51.72	\$41.47	\$30.47	\$21.71	\$12.47	\$2.42	\$0.18	(\$0.75)
Funded Ratio	94.31%	95.40%	96.43%	97.46%	98.25%	99.03%	99.82%	99.99%	100.05%
<u>Scenario (6.75% Discount Rate)</u>									
Accrued Liability	\$1,114.95	\$1,149.83	\$1,186.09	\$1,223.81	\$1,263.05	\$1,303.89	\$1,346.42	\$1,390.72	\$1,436.89
Market Value of Assets	\$1,046.49	\$1,093.28	\$1,141.55	\$1,192.11	\$1,242.13	\$1,291.98	\$1,344.29	\$1,390.74	\$1,437.17
UAL - Scenario	\$68.46	\$56.55	\$44.54	\$31.70	\$20.92	\$11.91	\$2.13	(\$0.02)	(\$0.28)
Funded Ratio	93.86%	95.08%	96.24%	97.41%	98.34%	99.09%	99.84%	100.00%	100.02%
<u>Impact on UAL</u>									
	\$6.48	\$4.83	\$3.07	\$1.23	(\$0.79)	(\$0.56)	(\$0.29)	(\$0.21)	\$0.47

CalPERS Pension Outlook
Fiscal Year Cost (in \$M)
Combined (Miscellaneous and Safety)

	2047-48	2048-49	2049-50
Assumed Payroll	\$86.38	\$88.76	\$91.20
<u>Baseline (7.00% Discount Rate)</u>			
Normal Cost	\$8.31	\$8.54	\$8.78
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$8.31	\$8.54	\$8.78
Total Employer Rate	9.62%	9.62%	9.62%
<u>Scenario (6.75% Discount Rate)</u>			
Normal Cost	\$8.88	\$9.12	\$9.37
UAL Payment	\$0.00	\$0.00	\$0.00
Total Employer Cost	\$8.88	\$9.12	\$9.37
Total Employer Rate	10.28%	10.28%	10.28%
<u>Impact on Cost</u>			
Total Employer Cost	\$0.56	\$0.58	\$0.59
Total Employer Rate	0.65%	0.65%	0.65%
	6/30/2047	6/30/2048	6/30/2049
<u>Baseline (7.00% Discount Rate)</u>			
Accrued Liability	\$1,464.52	\$1,515.82	\$1,569.47
Market Value of Assets	\$1,465.32	\$1,516.68	\$1,570.39
UAL - Baseline	(\$0.81)	(\$0.86)	(\$0.92)
Funded Ratio	100.05%	100.06%	100.06%
<u>Scenario (6.75% Discount Rate)</u>			
Accrued Liability	\$1,485.03	\$1,535.25	\$1,587.64
Market Value of Assets	\$1,485.33	\$1,535.56	\$1,587.98
UAL - Scenario	(\$0.30)	(\$0.32)	(\$0.34)
Funded Ratio	100.02%	100.02%	100.02%
<u>Impact on UAL</u>			
	\$0.51	\$0.54	\$0.58



Administrative Report

J.2., File # BF21-1924

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

DISCUSSION AND POSSIBLE ACTION REGARDING THE SELF-INSURANCE PROGRAM FUND

EXECUTIVE SUMMARY

The Self-Insurance Program Fund is one of the City's internal service funds. It was established in FY 2000-01 and accounts for the cost of providing liability and property, workers' compensation and unemployment insurances and all legal, medical and professional service expenses associated with the processing of claims made against the City in these areas. Attached is a historical (FY 2009-10 through FY 2019-20) look at the liability claims filed against the City which have been included in the fund's expenses.

BACKGROUND

At its October 8, 2020 meeting during a discussion of the Self-Insurance Program Fund, the Budget and Finance Commission requested historical claims data. The attached spreadsheet provides that information with the summarization of a loss run provided by the City's third-party claims administrator. The summarization includes totals, by claim type and City department involved, of counts and the incurred (paid plus reserved) dollar amounts of the liability claims filed against the City for each policy year.

COORDINATION

The City contracts with AdminSure for third-party claims administration which includes the provision of loss run information.

FISCAL IMPACT

For policy years 2009/2010 through 2019/2020, the annual average of liability claims filed against the City numbered 69.36 and with average annual cost of \$2,998,936.27.

ATTACHMENTS

Historical Liability Claims Data



Administrative Report

J.2., File # BF21-1924

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From: MARNI RUHLAND, FINANCE DIRECTOR

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ATTACHMENTS

Historical Liability Claims Data

Claim Type	Department	2009/2010		2010/2011		2011/2012	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
ABI / Property Damage	Fire: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury Total		-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Fire: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Safety	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Public Works	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	Employment Issues/Discrimination-Failure to Accommodate	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability Total		-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Police: Other	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions Total		-	\$ -	-	\$ -	-	\$ -
Litigated ABI/Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Litigated ABI/Property Damage	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated ABI/Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Litigated Auto Bodily Injury Total		-	\$ -	-	\$ -	-	\$ -
Litigated Auto Property Damage	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	-	\$ -
Litigated Auto Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Employment Practices	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	2.00	\$ 1,486,889.24
Litigated Employment Practices Total		-	\$ -	-	\$ -	2.00	\$ 1,486,889.24

Claim Type	Department	2009/2010		2010/2011		2011/2012	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Litigated Errors & Omissions	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions	Inverse Condemnation/Land Subsidence	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions Total		-	\$ -	-	\$ -	-	\$ -
Litigated OBI/Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated OBI/Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	1.00	\$ 471,650.00	1.00	\$ 7,658.23
Litigated Other Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Other	22.00	\$ 1,710,000.00	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	1.00	\$ 5,485.95	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	2.00	\$ 65,148.29
Litigated Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	2.00	\$ 126,840.90
Litigated Other Bodily Injury Total		22.00	\$ 1,710,000.00	2.00	\$ 477,135.95	5.00	\$ 199,647.42
Litigated Other Personal Inj	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Civil Rights Violations	-	\$ -	-	\$ -	1.00	\$ 59,562.15
Litigated Other Personal Inj	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Excessive Force (Wrongful Death)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj Total		-	\$ -	-	\$ -	1.00	\$ 59,562.15
Litigated Other Property Damag	Contract And/Or Permit Disputes/Breaches	1.00	\$ 195,051.07	2.00	\$ 149,131.08	-	\$ -
Litigated Other Property Damag	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Parking Stop	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag Total		1.00	\$ 195,051.07	2.00	\$ 149,131.08	-	\$ -
Normal BI	ADA Violations	-	\$ -	1.00	\$ 5,544.90	-	\$ -
Normal BI	Civil Rights Violations/Wrongful Death	1.00	\$ -	-	\$ -	-	\$ -
Normal BI	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	1.00	\$ 1,347.50
Normal BI	Harbor Facilities	-	\$ -	-	\$ -	2.00	\$ 386,079.57
Normal BI	Harbor: Transit	-	\$ -	3.00	\$ 1,520.13	1.00	\$ -
Normal BI	Harbor: Trip And Fall	-	\$ -	2.00	\$ 33,990.77	1.00	\$ 3,032.87
Normal BI	Police: Excessive Force (BI Or Pd)	-	\$ -	1.00	\$ -	-	\$ -

Claim Type	Department	2009/2010		2010/2011		2011/2012	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal BI	Police: False Arrest/Imprisonment	-	\$ -	1.00	\$ -	-	\$ -
Normal BI	Police: Pursuit	-	\$ -	-	\$ -	1.00	\$ -
Normal BI	Police: Traffic Incidents	-	\$ -	1.00	\$ 4,500.00	-	\$ -
Normal BI	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	3.00	\$ 73,848.70
Normal BI	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	2.00	\$ 2,772.84
Normal BI	Public Works: Potholes/Debris	-	\$ -	-	\$ -	1.00	\$ 2,852.95
Normal BI	Public Works: Trip And Fall (Other)	1.00	\$ 173,357.05	1.00	\$ -	4.00	\$ -
Normal BI	Public Works: Trip And Fall (Sidewalk)	2.00	\$ 2,735.14	4.00	\$ 57,357.77	9.00	\$ 175,157.05
Normal BI	Recreation Facilities	-	\$ -	-	\$ -	1.00	\$ -
Normal BI	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	1.00	\$ -
Normal BI	Recreation: Camps/After School Programs	-	\$ -	1.00	\$ -	-	\$ -
Normal BI	Recreation: Playground/Park	-	\$ -	-	\$ -	1.00	\$ 5,007.32
Normal BI	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Normal BI Total		4.00	\$ 176,092.19	15.00	\$ 102,913.57	28.00	\$ 650,098.80
Normal PD	ADA Violations	-	\$ -	1.00	\$ -	-	\$ -
Normal PD	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Normal PD	City Not Involved	-	\$ -	-	\$ -	1.00	\$ -
Normal PD	Civil Rights Violations/Wrongful Death	1.00	\$ 926.93	-	\$ -	-	\$ -
Normal PD	Contract And/Or Permit Disputes/Breaches	2.00	\$ 343,031.45	2.00	\$ 5,260.05	3.00	\$ 9,757.01
Normal PD	Employment Issues/Wrongful Termination	1.00	\$ -	-	\$ -	1.00	\$ 5,824.00
Normal PD	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Normal PD	Fire: Traffic Incidents	1.00	\$ 1,270.80	1.00	\$ 671.87	1.00	\$ 607.08
Normal PD	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Arrest	-	\$ -	-	\$ -	1.00	\$ -
Normal PD	Police: Damaged/Misplaced Property	6.00	\$ 2,111.30	4.00	\$ 162.50	4.00	\$ 4,872.76
Normal PD	Police: Excessive Force (BI Or Pd)	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Police: False Arrest/Imprisonment	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Improper Impound	2.00	\$ 325.00	3.00	\$ -	2.00	\$ 485.00
Normal PD	Police: Non-Pursuit/Traffic Stop	2.00	\$ 1,246.64	2.00	\$ 3,180.17	3.00	\$ 8,362.13
Normal PD	Police: Pursuit	2.00	\$ 627.43	-	\$ -	-	\$ -
Normal PD	Police: Traffic Incidents	-	\$ -	3.00	\$ 2,895.88	-	\$ -
Normal PD	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Construction/Other Work	2.00	\$ 492.42	2.00	\$ 420.00	-	\$ -
Normal PD	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	1.00	\$ -
Normal PD	Public Works: Other	3.00	\$ -	2.00	\$ 1,778.68	-	\$ -
Normal PD	Public Works: Other Water Damage	-	\$ -	1.00	\$ -	-	\$ -
Normal PD	Public Works: Potholes/Debris	7.00	\$ -	7.00	\$ 170.80	6.00	\$ -
Normal PD	Public Works: Road Conditions	-	\$ -	1.00	\$ -	-	\$ -
Normal PD	Public Works: Sewer Backup (Tree Roots)	1.00	\$ 8,867.32	3.00	\$ 404.50	1.00	\$ -
Normal PD	Public Works: Sewer Backup (Unknown)	2.00	\$ 689.03	1.00	\$ -	2.00	\$ 150.00
Normal PD	Public Works: Traffic Incidents	7.00	\$ 7,993.34	3.00	\$ 1,493.94	5.00	\$ 8,872.76

Claim Type	Department	2009/2010		2010/2011		2011/2012	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal PD	Public Works: Tree/Limb Failure	4.00	\$ 500.00	1.00	\$ -	2.00	\$ 203.32
Normal PD	Public Works: Tree/Roots Caused Damage	4.00	\$ 400.00	2.00	\$ 1,861.00	3.00	\$ 7,015.21
Normal PD	Public Works: Trip And Fall (Other)	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Trip And Fall (Sidewalk)	1.00	\$ -	3.00	\$ -	-	\$ -
Normal PD	Recreation: Classes And Programs	-	\$ -	-	\$ -	1.00	\$ -
Normal PD	Recreation: Special Events	-	\$ -	-	\$ -	2.00	\$ 7,122.10
Normal PD	Unclassified	2.00	\$ 274.00	-	\$ -	-	\$ -
Normal PD Total		53.00	\$ 368,755.66	42.00	\$ 18,299.39	39.00	\$ 53,271.37
OBI / Property Damage	Harbor: Bike Path	-	\$ -	-	\$ -	-	\$ -
OBI / Property Damage	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
OBI / Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Fire	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor: Bike Path	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor: Seaside Lagoon	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Improper Impound	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Construction/Other Work	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	1.00	\$ 4,053.25	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Recreation: Camps/After School Programs	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Recreation: Playground/Park	-	\$ -	-	\$ -	-	\$ -

Claim Type	Department	2009/2010		2010/2011		2011/2012	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Other Bodily Injury Total		-	\$ -	1.00	\$ 4,053.25	-	\$ -
Other Personal Injury	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Arrest	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Other	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury Total		-	\$ -	-	\$ -	-	\$ -
Other Property Damage	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Harbor Patrol: Boating Related	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Improper Impound	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Construction/Other Work	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Defective Traffic Signals	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Flooding (Storm Drain)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Sewer Backup (Tree Roots)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Sewer Backup (Unknown)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Other Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Subrogation	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Subrogation Total		-	\$ -	-	\$ -	-	\$ -
Grand Total		80.00	\$ 2,449,898.92	62.00	\$ 751,533.24	75.00	\$ 2,449,468.98

Claim Type	Department	2012/2013		2013/2014		2014/2015	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
ABI / Property Damage	Fire: Damaged/Misplaced Property	-	\$ -	1.00	\$ 518.33	-	\$ -
ABI / Property Damage	Police: Non-Pursuit/Traffic Stop	1.00	\$ 17,135.99	-	\$ -	1.00	\$ 75.00
ABI / Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	1.00	\$ -
ABI / Property Damage Total		1.00	\$ 17,135.99	1.00	\$ 518.33	2.00	\$ 75.00
Auto Bodily Injury	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	1.00	\$ 5,000.00	1.00	\$ 14,842.01
Auto Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	1.00	\$ 6,709.73	-	\$ -
Auto Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury Total		-	\$ -	2.00	\$ 11,709.73	1.00	\$ 14,842.01
Auto Property Damage	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Fire: Traffic Incidents	-	\$ -	1.00	\$ 4,344.32	2.00	\$ -
Auto Property Damage	Harbor: Transit	-	\$ -	-	\$ -	1.00	\$ -
Auto Property Damage	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	1.00	\$ 1,101.74	3.00	\$ 13,275.17
Auto Property Damage	Police: Pursuit	-	\$ -	-	\$ -	2.00	\$ 7,423.12
Auto Property Damage	Police: Safety	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Public Works	-	\$ -	-	\$ -	2.00	\$ 3,740.98
Auto Property Damage	Public Works: Traffic Incidents	-	\$ -	3.00	\$ 5,490.12	2.00	\$ 1,665.12
Auto Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage Total		-	\$ -	5.00	\$ 10,936.18	12.00	\$ 26,104.39
Employment Practices Liability	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	Employment Issues/Discrimination-Failure to Accommodate	-	\$ -	-	\$ -	1.00	\$ 2,112.50
Employment Practices Liability	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability Total		-	\$ -	-	\$ -	1.00	\$ 2,112.50
Errors and Omissions	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Contract And/Or Permit Disputes/Breaches	1.00	\$ 14,807.50	-	\$ -	-	\$ -
Errors and Omissions	Employment Issues/Wrongful Termination	-	\$ -	3.00	\$ 800.00	1.00	\$ 425.00
Errors and Omissions	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	1.00	\$ -
Errors and Omissions	Police: Other	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions Total		1.00	\$ 14,807.50	3.00	\$ 800.00	2.00	\$ 425.00
Litigated ABI/Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	1.00	\$ 424,832.60
Litigated ABI/Property Damage	Police: Traffic Incidents	-	\$ -	1.00	\$ 53,797.09	-	\$ -
Litigated ABI/Property Damage Total		-	\$ -	1.00	\$ 53,797.09	1.00	\$ 424,832.60
Litigated Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	3.00	\$ 406,707.46
Litigated Auto Bodily Injury Total		-	\$ -	-	\$ -	3.00	\$ 406,707.46
Litigated Auto Property Damage	Public Works: Tree/Limb Failure	1.00	\$ 1,247.93	-	\$ -	-	\$ -
Litigated Auto Property Damage Total		1.00	\$ 1,247.93	-	\$ -	-	\$ -
Litigated Employment Practices	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Litigated Employment Practices Total		-	\$ -	-	\$ -	-	\$ -

Claim Type	Department	2012/2013		2013/2014		2014/2015	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Litigated Errors & Omissions	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions	Inverse Condemnation/Land Subsidence	-	\$ -	-	\$ -	-	\$ -
Litigated Errors & Omissions Total		-	\$ -	-	\$ -	-	\$ -
Litigated OBI/Property Damage	Public Works: Traffic Incidents	1.00	\$ 11,511.98	-	\$ -	-	\$ -
Litigated OBI/Property Damage Total		1.00	\$ 11,511.98	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Harbor: Transit	1.00	\$ 2,317.81	-	\$ -	1.00	\$ 771.00
Litigated Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	1.00	\$ 44,034.36
Litigated Other Bodily Injury	Police: Pursuit	-	\$ -	3.00	\$ 500,000.00	-	\$ -
Litigated Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Dangerous Condition/Design	2.00	\$ 7,902.75	-	\$ -	1.00	\$ 76,866.70
Litigated Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	15.00	\$ 414,727.88
Litigated Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	1.00	\$ 65,928.01	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	1.00	\$ 26,613.88
Litigated Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	3.00	\$ 113,587.92	2.00	\$ 49,573.27	4.00	\$ 365,786.86
Litigated Other Bodily Injury Total		6.00	\$ 123,808.48	6.00	\$ 615,501.28	23.00	\$ 928,800.68
Litigated Other Personal Inj	ADA Violations	-	\$ -	-	\$ -	1.00	\$ 8,244.25
Litigated Other Personal Inj	Civil Rights Violations	1.00	\$ 24,759.50	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Excessive Force (Wrongful Death)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Violation Of Rights Or Death	-	\$ -	1.00	\$ 139,726.22	-	\$ -
Litigated Other Personal Inj Total		1.00	\$ 24,759.50	1.00	\$ 139,726.22	1.00	\$ 8,244.25
Litigated Other Property Damag	Contract And/Or Permit Disputes/Breaches	-	\$ -	2.00	\$ 472,388.78	-	\$ -
Litigated Other Property Damag	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Other Water Damage	1.00	\$ 47,688.23	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Parking Stop	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag Total		1.00	\$ 47,688.23	2.00	\$ 472,388.78	-	\$ -
Normal BI	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Normal BI	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Normal BI	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -

Claim Type	Department	2012/2013		2013/2014		2014/2015	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal BI	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Trip And Fall (Sidewalk)	1.00	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation Facilities	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Camps/After School Programs	1.00	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Playground/Park	-	\$ -	-	\$ -	-	\$ -
Normal BI	Traffic Incidents: City Hall Vehicles	1.00	\$ 12,121.33	-	\$ -	-	\$ -
Normal BI Total		3.00	\$ 12,121.33	-	\$ -	-	\$ -
Normal PD	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Normal PD	City Hall Departments	1.00	\$ 1,123.45	-	\$ -	-	\$ -
Normal PD	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Normal PD	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Normal PD	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Normal PD	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Normal PD	Fire: Other	-	\$ -	1.00	\$ 960.00	-	\$ -
Normal PD	Fire: Traffic Incidents	-	\$ -	1.00	\$ 72.41	-	\$ -
Normal PD	Harbor Facilities	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Arrest	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Damaged/Misplaced Property	2.00	\$ 826.00	1.00	\$ 75.00	-	\$ -
Normal PD	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Improper Impound	4.00	\$ 1,050.00	-	\$ -	-	\$ -
Normal PD	Police: Non-Pursuit/Traffic Stop	1.00	\$ 3,411.93	-	\$ -	-	\$ -
Normal PD	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Traffic Incidents	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Violation Of Rights Or Death	1.00	\$ 937.00	-	\$ -	-	\$ -
Normal PD	Public Works: Construction/Other Work	2.00	\$ 400.00	-	\$ -	-	\$ -
Normal PD	Public Works: Dangerous Condition/Design	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Potholes/Debris	3.00	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Sewer Backup (Tree Roots)	2.00	\$ 1,141.00	-	\$ -	-	\$ -
Normal PD	Public Works: Sewer Backup (Unknown)	1.00	\$ 4,134.22	-	\$ -	-	\$ -
Normal PD	Public Works: Traffic Incidents	4.00	\$ 7,670.57	-	\$ -	-	\$ -

Claim Type	Department	2012/2013		2013/2014		2014/2015	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal PD	Public Works: Tree/Limb Failure	3.00	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Tree/Roots Caused Damage	1.00	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Recreation: Classes And Programs	-	\$ -	-	\$ -	-	\$ -
Normal PD	Recreation: Special Events	-	\$ -	-	\$ -	-	\$ -
Normal PD	Unclassified	-	\$ -	-	\$ -	-	\$ -
Normal PD Total		28.00	\$ 20,694.17	3.00	\$ 1,107.41	-	\$ -
OBI / Property Damage	Harbor: Bike Path	-	\$ -	-	\$ -	-	\$ -
OBI / Property Damage	Police: Pursuit	-	\$ -	-	\$ -	1.00	\$ 17,285.42
OBI / Property Damage Total		-	\$ -	-	\$ -	1.00	\$ 17,285.42
Other Bodily Injury	City Hall Departments	-	\$ -	1.00	\$ -	-	\$ -
Other Bodily Injury	City Not Involved	-	\$ -	1.00	\$ 1,608.90	3.00	\$ -
Other Bodily Injury	Civil Rights Violations/Wrongful Death	-	\$ -	2.00	\$ -	1.00	\$ -
Other Bodily Injury	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Fire	-	\$ -	-	\$ -	1.00	\$ -
Other Bodily Injury	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor Facilities	-	\$ -	1.00	\$ 400.00	-	\$ -
Other Bodily Injury	Harbor: Bike Path	-	\$ -	1.00	\$ -	-	\$ -
Other Bodily Injury	Harbor: Seaside Lagoon	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Excessive Force (BI Or Pd)	1.00	\$ -	1.00	\$ -	-	\$ -
Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	1.00	\$ -	-	\$ -
Other Bodily Injury	Police: Improper Impound	-	\$ -	-	\$ -	1.00	\$ 455.00
Other Bodily Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	1.00	\$ 28,332.95	-	\$ -
Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Violation Of Rights Or Death	1.00	\$ -	3.00	\$ 25,000.00	-	\$ -
Other Bodily Injury	Public Works: Construction/Other Work	1.00	\$ -	-	\$ -	1.00	\$ -
Other Bodily Injury	Public Works: Dangerous Condition/Design	1.00	\$ 2,694.20	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	1.00	\$ -
Other Bodily Injury	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	3.00	\$ -
Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	1.00	\$ 650.00
Other Bodily Injury	Public Works: Trip And Fall (Other)	3.00	\$ -	3.00	\$ -	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	1.00	\$ -	6.00	\$ 4,788.13	2.00	\$ 100,000.00
Other Bodily Injury	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Recreation: Camps/After School Programs	-	\$ -	1.00	\$ -	-	\$ -
Other Bodily Injury	Recreation: Playground/Park	1.00	\$ -	-	\$ -	1.00	\$ -

Claim Type	Department	2012/2013		2013/2014		2014/2015	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Other Bodily Injury Total		9.00	\$ 2,694.20	22.00	\$ 60,129.98	15.00	\$ 101,105.00
Other Personal Injury	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Arrest	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	1.00	\$ 7,072.81
Other Personal Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	1.00	\$ -
Other Personal Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Other	-	\$ -	-	\$ -	1.00	\$ -
Other Personal Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	2.00	\$ -
Other Personal Injury	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury Total		-	\$ -	-	\$ -	5.00	\$ 7,072.81
Other Property Damage	City Hall Departments	1.00	\$ -	-	\$ -	-	\$ -
Other Property Damage	City Not Involved	-	\$ -	-	\$ -	1.00	\$ -
Other Property Damage	Contract And/Or Permit Disputes/Breaches	-	\$ -	1.00	\$ 4,351.53	1.00	\$ 3,247.06
Other Property Damage	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Harbor Patrol: Boating Related	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Damaged/Misplaced Property	-	\$ -	1.00	\$ -	1.00	\$ 108.95
Other Property Damage	Police: Excessive Force (BI Or Pd)	1.00	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Improper Impound	-	\$ -	3.00	\$ -	1.00	\$ 600.00
Other Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Construction/Other Work	-	\$ -	1.00	\$ 185.00	3.00	\$ 5,000.00
Other Property Damage	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	2.00	\$ -
Other Property Damage	Public Works: Defective Traffic Signals	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Flooding (Storm Drain)	-	\$ -	1.00	\$ -	1.00	\$ -
Other Property Damage	Public Works: Other	2.00	\$ 3,428.69	-	\$ -	2.00	\$ -
Other Property Damage	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Potholes/Debris	1.00	\$ -	6.00	\$ -	3.00	\$ 463.00
Other Property Damage	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Sewer Backup (Tree Roots)	-	\$ -	2.00	\$ -	1.00	\$ -
Other Property Damage	Public Works: Sewer Backup (Unknown)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Tree/Limb Failure	-	\$ -	3.00	\$ -	3.00	\$ 125.00
Other Property Damage	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Other Property Damage Total		5.00	\$ 3,428.69	18.00	\$ 4,536.53	19.00	\$ 9,544.01
Subrogation	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Subrogation Total		-	\$ -	-	\$ -	-	\$ -
Grand Total		57.00	\$ 279,898.00	64.00	\$ 1,371,151.53	86.00	\$ 1,947,151.13

Claim Type	Department	2015/2016		2016/2017		2017/2018	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
ABI / Property Damage	Fire: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
ABI / Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Auto Bodily Injury Total		-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	City Not Involved	-	\$ -	1.00	\$ -	2.00	\$ -
Auto Property Damage	Fire: Traffic Incidents	-	\$ -	1.00	\$ 248.93	-	\$ -
Auto Property Damage	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Police: Non-Pursuit/Traffic Stop	2.00	\$ 9,297.87	6.00	\$ 17,758.19	6.00	\$ 5,998.50
Auto Property Damage	Police: Pursuit	1.00	\$ 2,085.16	-	\$ -	1.00	\$ 1,894.42
Auto Property Damage	Police: Safety	-	\$ -	-	\$ -	1.00	\$ -
Auto Property Damage	Police: Traffic Incidents	-	\$ -	1.00	\$ -	-	\$ -
Auto Property Damage	Public Works	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage	Public Works: Traffic Incidents	3.00	\$ 3,464.70	5.00	\$ 8,890.12	2.00	\$ -
Auto Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Auto Property Damage Total		6.00	\$ 14,847.73	14.00	\$ 26,897.24	12.00	\$ 7,892.92
Employment Practices Liability	City Not Involved	1.00	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	Employment Issues/Discrimination-Failure to Accommodate	-	\$ -	-	\$ -	-	\$ -
Employment Practices Liability	Employment Issues/Wrongful Termination	-	\$ -	1.00	\$ -	5.00	\$ 512,249.53
Employment Practices Liability Total		1.00	\$ -	1.00	\$ -	5.00	\$ 512,249.53
Errors and Omissions	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Contract And/Or Permit Disputes/Breaches	1.00	\$ -	2.00	\$ 550,000.00	1.00	\$ 31,300.28
Errors and Omissions	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions	Police: Other	-	\$ -	-	\$ -	-	\$ -
Errors and Omissions Total		1.00	\$ -	2.00	\$ 550,000.00	1.00	\$ 31,300.28
Litigated ABI/Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Litigated ABI/Property Damage	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated ABI/Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	4.00	\$ 500,281.54	-	\$ -
Litigated Auto Bodily Injury Total		-	\$ -	4.00	\$ 500,281.54	-	\$ -
Litigated Auto Property Damage	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	-	\$ -
Litigated Auto Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Employment Practices	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	2.00	\$ 1,250,000.00
Litigated Employment Practices Total		-	\$ -	-	\$ -	2.00	\$ 1,250,000.00

Claim Type	Department	2015/2016		2016/2017		2017/2018	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Litigated Errors & Omissions	City Hall Departments	-	\$ -	3.00	\$ 2,700,000.00	-	\$ -
Litigated Errors & Omissions	Contract And/Or Permit Disputes/Breaches	1.00	\$ 56,030.91	2.00	\$ 925,356.25	-	\$ -
Litigated Errors & Omissions	Inverse Condemnation/Land Subsidence	1.00	\$ 81,992.03	-	\$ -	-	\$ -
Litigated Errors & Omissions Total		2.00	\$ 138,022.94	5.00	\$ 3,625,356.25	-	\$ -
Litigated OBI/Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated OBI/Property Damage Total		-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	1.00	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	5.00	\$ 2,885,376.00	1.00	\$ 185,000.00
Litigated Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Other Water Damage	3.00	\$ 2,817.15	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Road Conditions	-	\$ -	3.00	\$ 34,056.04	-	\$ -
Litigated Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	1.00	\$ 306,204.74	2.00	\$ 205,225.00	-	\$ -
Litigated Other Bodily Injury Total		4.00	\$ 309,021.89	11.00	\$ 3,124,657.04	1.00	\$ 185,000.00
Litigated Other Personal Inj	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Civil Rights Violations	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Excessive Force (BI Or Pd)	-	\$ -	1.00	\$ -	-	\$ -
Litigated Other Personal Inj	Police: Excessive Force (Wrongful Death)	-	\$ -	-	\$ -	-	\$ -
Litigated Other Personal Inj	Police: K-9 Unit Attacks/Bites	-	\$ -	1.00	\$ 22,825.90	-	\$ -
Litigated Other Personal Inj	Police: Violation Of Rights Or Death	-	\$ -	1.00	\$ 1,153.54	-	\$ -
Litigated Other Personal Inj Total		1.00	\$ -	3.00	\$ 23,979.44	-	\$ -
Litigated Other Property Damag	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag	Public Works: Parking Stop	1.00	\$ -	-	\$ -	-	\$ -
Litigated Other Property Damag Total		1.00	\$ -	-	\$ -	-	\$ -
Normal BI	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Normal BI	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Normal BI	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor: Transit	-	\$ -	-	\$ -	-	\$ -
Normal BI	Harbor: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -

Claim Type	Department	2015/2016		2016/2017		2017/2018	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal BI	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Normal BI	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Normal BI	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation Facilities	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Camps/After School Programs	-	\$ -	-	\$ -	-	\$ -
Normal BI	Recreation: Playground/Park	-	\$ -	-	\$ -	-	\$ -
Normal BI	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	-	\$ -
Normal BI Total		-	\$ -	-	\$ -	-	\$ -
Normal PD	ADA Violations	-	\$ -	-	\$ -	-	\$ -
Normal PD	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Normal PD	City Not Involved	-	\$ -	-	\$ -	-	\$ -
Normal PD	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Normal PD	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Normal PD	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	-	\$ -
Normal PD	Fire: Other	-	\$ -	-	\$ -	-	\$ -
Normal PD	Fire: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Normal PD	Harbor Facilities	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Arrest	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Improper Impound	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -
Normal PD	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Construction/Other Work	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Other Water Damage	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Sewer Backup (Tree Roots)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Sewer Backup (Unknown)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Traffic Incidents	-	\$ -	-	\$ -	-	\$ -

Claim Type	Department	2015/2016		2016/2017		2017/2018	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal PD	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	-	\$ -
Normal PD	Recreation: Classes And Programs	-	\$ -	-	\$ -	-	\$ -
Normal PD	Recreation: Special Events	-	\$ -	-	\$ -	-	\$ -
Normal PD	Unclassified	-	\$ -	-	\$ -	-	\$ -
Normal PD Total		-	\$ -	-	\$ -	-	\$ -
OBI / Property Damage	Harbor: Bike Path	-	\$ -	-	\$ -	1.00	\$ -
OBI / Property Damage	Police: Pursuit	-	\$ -	-	\$ -	-	\$ -
OBI / Property Damage Total		-	\$ -	-	\$ -	1.00	\$ -
Other Bodily Injury	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	City Not Involved	1.00	\$ 1,174.50	1.00	\$ 900,000.00	-	\$ -
Other Bodily Injury	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Contract And/Or Permit Disputes/Breaches	-	\$ -	2.00	\$ -	-	\$ -
Other Bodily Injury	Fire	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Fire: Other	-	\$ -	1.00	\$ 7,250.00	-	\$ -
Other Bodily Injury	Harbor Facilities	1.00	\$ -	2.00	\$ 86,729.28	1.00	\$ -
Other Bodily Injury	Harbor: Bike Path	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Harbor: Seaside Lagoon	2.00	\$ 22,940.00	1.00	\$ -	1.00	\$ 30,000.00
Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	1.00	\$ 582.34
Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: Improper Impound	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	1.00	\$ -	1.00	\$ 86,910.11
Other Bodily Injury	Police: Non-Pursuit/Traffic Stop	1.00	\$ 9,000.00	-	\$ -	-	\$ -
Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	2.00	\$ 70,000.00
Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Construction/Other Work	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Dangerous Condition/Design	1.00	\$ -	1.00	\$ 28,179.83	1.00	\$ -
Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Potholes/Debris	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Traffic Incidents	1.00	\$ -	-	\$ -	1.00	\$ 7,285,000.00
Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	1.00	\$ -
Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Public Works: Trip And Fall (Other)	1.00	\$ -	1.00	\$ -	4.00	\$ 42,892.48
Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	8.00	\$ 11,305.24	7.00	\$ 256,732.85	4.00	\$ 6,722.15
Other Bodily Injury	Recreation: Biking/Bike Path	1.00	\$ -	-	\$ -	-	\$ -
Other Bodily Injury	Recreation: Camps/After School Programs	-	\$ -	-	\$ -	1.00	\$ 3,041.47
Other Bodily Injury	Recreation: Playground/Park	-	\$ -	-	\$ -	1.00	\$ -

Claim Type	Department	2015/2016		2016/2017		2017/2018	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Other Bodily Injury Total		17.00	\$ 44,419.74	17.00	\$ 1,278,891.96	19.00	\$ 7,525,148.55
Other Personal Injury	ADA Violations	-	\$ -	1.00	\$ -	1.00	\$ -
Other Personal Injury	City Not Involved	2.00	\$ -	1.00	\$ -	-	\$ -
Other Personal Injury	Harbor Facilities	1.00	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Arrest	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Damaged/Misplaced Property	1.00	\$ 4,719.85	1.00	\$ 748.00	-	\$ -
Other Personal Injury	Police: Excessive Force (BI Or Pd)	2.00	\$ 8,399.21	-	\$ -	1.00	\$ 250,000.00
Other Personal Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	1.00	\$ -
Other Personal Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	1.00	\$ 978.73	-	\$ -
Other Personal Injury	Police: Other	-	\$ -	-	\$ -	-	\$ -
Other Personal Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	1.00	\$ 5,312.22
Other Personal Injury	Public Works: Trip And Fall (Sidewalk)	1.00	\$ -	-	\$ -	-	\$ -
Other Personal Injury Total		7.00	\$ 13,119.06	4.00	\$ 1,726.73	4.00	\$ 255,312.22
Other Property Damage	City Hall Departments	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	City Not Involved	1.00	\$ -	-	\$ -	-	\$ -
Other Property Damage	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Fire: Other	1.00	\$ 550.00	1.00	\$ -	-	\$ -
Other Property Damage	Harbor Patrol: Boating Related	-	\$ -	-	\$ -	1.00	\$ -
Other Property Damage	Police: Damaged/Misplaced Property	1.00	\$ 4,337.50	4.00	\$ 350.00	1.00	\$ -
Other Property Damage	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Police: Improper Impound	3.00	\$ 350.00	1.00	\$ 360,000.00	3.00	\$ 315.63
Other Property Damage	Police: Non-Pursuit/Traffic Stop	1.00	\$ 3,665.75	-	\$ -	-	\$ -
Other Property Damage	Public Works: Construction/Other Work	3.00	\$ 1,750.00	-	\$ -	1.00	\$ 394.76
Other Property Damage	Public Works: Dangerous Condition/Design	-	\$ -	1.00	\$ -	-	\$ -
Other Property Damage	Public Works: Defective Traffic Signals	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Flooding (Storm Drain)	-	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Other	1.00	\$ -	-	\$ -	1.00	\$ -
Other Property Damage	Public Works: Other Water Damage	-	\$ -	1.00	\$ 25,000.00	-	\$ -
Other Property Damage	Public Works: Potholes/Debris	4.00	\$ 67.35	6.00	\$ 2,397.82	5.00	\$ 832.89
Other Property Damage	Public Works: Road Conditions	-	\$ -	-	\$ -	1.00	\$ -
Other Property Damage	Public Works: Sewer Backup (Tree Roots)	1.00	\$ -	-	\$ -	3.00	\$ 1.00
Other Property Damage	Public Works: Sewer Backup (Unknown)	1.00	\$ -	-	\$ -	-	\$ -
Other Property Damage	Public Works: Tree/Limb Failure	2.00	\$ -	3.00	\$ 2,313.19	6.00	\$ 3,237.75
Other Property Damage	Public Works: Tree/Roots Caused Damage	3.00	\$ 95.00	1.00	\$ -	2.00	\$ 1,564.03
Other Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	1.00	\$ -
Other Property Damage Total		22.00	\$ 10,815.60	18.00	\$ 390,061.01	25.00	\$ 6,346.06
Subrogation	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	1.00	\$ 2,183.18
Subrogation Total		-	\$ -	-	\$ -	1.00	\$ 2,183.18
Grand Total		62.00	\$ 530,246.96	79.00	\$ 9,521,851.21	71.00	\$ 9,775,432.74

Claim Type	Department	2018/2019		2019/2020		Average	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
ABI / Property Damage	Fire: Damaged/Misplaced Property	-	\$ -	-	\$ -	0.09	47.12
ABI / Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.18	1,564.64
ABI / Property Damage	Public Works: Traffic Incidents	1.00	\$ -	-	\$ -	0.18	-
ABI / Property Damage Total		1.00	\$ -	-	\$ -	0.45	\$ 1,611.76
Auto Bodily Injury	Police: Damaged/Misplaced Property	1.00	\$ -	-	\$ -	0.09	-
Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.18	1,803.82
Auto Bodily Injury	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	0.09	609.98
Auto Bodily Injury	Public Works: Traffic Incidents	1.00	\$ -	-	\$ -	0.09	-
Auto Bodily Injury Total		2.00	\$ -	-	\$ -	0.45	2,413.79
Auto Property Damage	City Not Involved	1.00	\$ -	-	\$ -	0.36	-
Auto Property Damage	Fire: Traffic Incidents	4.00	\$ 18,594.62	-	\$ -	0.73	2,107.99
Auto Property Damage	Harbor: Transit	-	\$ -	-	\$ -	0.09	-
Auto Property Damage	Police: Damaged/Misplaced Property	1.00	\$ 757.28	-	\$ -	0.09	68.84
Auto Property Damage	Police: Non-Pursuit/Traffic Stop	2.00	\$ 3,922.30	3.00	\$ 2,033.81	2.09	4,853.42
Auto Property Damage	Police: Pursuit	1.00	\$ 945.67	-	\$ -	0.45	1,122.58
Auto Property Damage	Police: Safety	-	\$ -	-	\$ -	0.09	-
Auto Property Damage	Police: Traffic Incidents	-	\$ -	1.00	\$ -	0.18	-
Auto Property Damage	Public Works	-	\$ -	-	\$ -	0.18	340.09
Auto Property Damage	Public Works: Traffic Incidents	2.00	\$ 9,040.46	4.00	\$ 4,949.59	1.91	3,045.46
Auto Property Damage	Traffic Incidents: City Hall Vehicles	3.00	\$ 3,532.06	-	\$ -	0.27	321.10
Auto Property Damage Total		14.00	\$ 36,792.39	8.00	\$ 6,983.40	6.45	\$ 11,859.48
Employment Practices Liability	City Not Involved	-	\$ -	-	\$ -	0.09	-
Employment Practices Liability	Employment Issues/Discrimination-Failure to Accommodate	-	\$ -	-	\$ -	0.09	192.05
Employment Practices Liability	Employment Issues/Wrongful Termination	-	\$ -	1.00	\$ 150,000.00	0.64	60,204.50
Employment Practices Liability Total		-	\$ -	1.00	\$ 150,000.00	0.82	\$ 60,396.55
Errors and Omissions	City Hall Departments	-	\$ -	1.00	\$ 47,265.99	0.09	4,296.91
Errors and Omissions	City Not Involved	1.00	\$ -	-	\$ -	0.09	-
Errors and Omissions	Contract And/Or Permit Disputes/Breaches	2.00	\$ 250,000.00	1.00	\$ 100,000.00	0.73	86,009.80
Errors and Omissions	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	0.36	111.36
Errors and Omissions	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	0.09	-
Errors and Omissions	Police: Other	1.00	\$ -	1.00	\$ 1.00	0.18	0.09
Errors and Omissions Total		4.00	\$ 250,000.00	3.00	\$ 147,266.99	1.55	\$ 90,418.16
Litigated ABI/Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.09	38,621.15
Litigated ABI/Property Damage	Police: Traffic Incidents	-	\$ -	-	\$ -	0.09	4,890.64
Litigated ABI/Property Damage Total		-	\$ -	-	\$ -	0.18	\$ 43,511.79
Litigated Auto Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	1.00	\$ 79,500.62	0.73	89,680.87
Litigated Auto Bodily Injury Total		-	\$ -	1.00	\$ 79,500.62	0.73	\$ 89,680.87
Litigated Auto Property Damage	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	0.09	113.45
Litigated Auto Property Damage Total		-	\$ -	-	\$ -	0.09	\$ 113.45
Litigated Employment Practices	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	0.36	248,808.11
Litigated Employment Practices Total		-	\$ -	-	\$ -	0.36	\$ 248,808.11

Claim Type	Department	2018/2019		2019/2020		Average	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Litigated Errors & Omissions	City Hall Departments	-	\$ -	-	\$ -	0.27	245,454.55
Litigated Errors & Omissions	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	0.27	89,217.01
Litigated Errors & Omissions	Inverse Condemnation/Land Subsidence	-	\$ -	-	\$ -	0.09	7,453.82
Litigated Errors & Omissions Total		-	\$ -	-	\$ -	0.64	\$ 342,125.38
Litigated OBI/Property Damage	Public Works: Traffic Incidents	-	\$ -	-	\$ -	0.09	1,046.54
Litigated OBI/Property Damage Total		-	\$ -	-	\$ -	0.09	\$ 1,046.54
Litigated Other Bodily Injury	Harbor: Transit	1.00	\$ 17,500.00	-	\$ -	0.27	1,871.71
Litigated Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	0.09	-
Litigated Other Bodily Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	1.00	\$ 325,000.00	0.09	29,545.45
Litigated Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	0.09	4,003.12
Litigated Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	0.27	45,454.55
Litigated Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	0.18	43,573.48
Litigated Other Bodily Injury	Public Works: Dangerous Condition/Design	1.00	\$ 1,125.00	-	\$ -	0.91	286,933.68
Litigated Other Bodily Injury	Public Works: Other	-	\$ -	-	\$ -	2.00	155,454.55
Litigated Other Bodily Injury	Public Works: Other Water Damage	-	\$ -	-	\$ -	0.27	256.10
Litigated Other Bodily Injury	Public Works: Road Conditions	-	\$ -	-	\$ -	0.27	3,096.00
Litigated Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	1.36	37,702.53
Litigated Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	0.09	5,993.46
Litigated Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	0.09	498.72
Litigated Other Bodily Injury	Public Works: Trip And Fall (Other)	2.00	\$ 195,000.00	-	\$ -	0.45	26,069.29
Litigated Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	1.00	\$ 45,000.00	-	\$ -	1.36	110,201.70
Litigated Other Bodily Injury Total		5.00	\$ 258,625.00	1.00	\$ 325,000.00	7.82	\$ 750,654.34
Litigated Other Personal Inj	ADA Violations	-	\$ -	-	\$ -	0.09	749.48
Litigated Other Personal Inj	Civil Rights Violations	-	\$ -	-	\$ -	0.18	7,665.60
Litigated Other Personal Inj	Police: Excessive Force (BI Or Pd)	1.00	\$ 175,000.00	2.00	\$ 85,000.00	0.36	23,636.36
Litigated Other Personal Inj	Police: Excessive Force (Wrongful Death)	2.00	\$ 600,000.00	-	\$ -	0.18	54,545.45
Litigated Other Personal Inj	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	0.09	2,075.08
Litigated Other Personal Inj	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	0.18	12,807.25
Litigated Other Personal Inj Total		3.00	\$ 775,000.00	2.00	\$ 85,000.00	1.09	\$ 101,479.23
Litigated Other Property Damag	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	0.45	74,233.72
Litigated Other Property Damag	Employment Issues/Wrongful Termination	1.00	\$ 50,100.00	-	\$ -	0.09	4,554.55
Litigated Other Property Damag	Public Works: Other Water Damage	-	\$ -	-	\$ -	0.09	4,335.29
Litigated Other Property Damag	Public Works: Parking Stop	-	\$ -	-	\$ -	0.09	-
Litigated Other Property Damag Total		1.00	\$ 50,100.00	-	\$ -	0.73	\$ 83,123.56
Normal BI	ADA Violations	-	\$ -	-	\$ -	0.09	504.08
Normal BI	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	0.09	-
Normal BI	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	0.09	122.50
Normal BI	Harbor Facilities	-	\$ -	-	\$ -	0.18	35,098.14
Normal BI	Harbor: Transit	-	\$ -	-	\$ -	0.36	138.19
Normal BI	Harbor: Trip And Fall	-	\$ -	-	\$ -	0.27	3,365.79
Normal BI	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	0.09	-

Claim Type	Department	2018/2019		2019/2020		Average	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal BI	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	0.09	-
Normal BI	Police: Pursuit	-	\$ -	-	\$ -	0.09	-
Normal BI	Police: Traffic Incidents	-	\$ -	-	\$ -	0.09	409.09
Normal BI	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	0.27	6,713.52
Normal BI	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	0.18	252.08
Normal BI	Public Works: Potholes/Debris	-	\$ -	-	\$ -	0.09	259.36
Normal BI	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	0.55	15,759.73
Normal BI	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	1.45	21,386.36
Normal BI	Recreation Facilities	-	\$ -	-	\$ -	0.09	-
Normal BI	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	0.09	-
Normal BI	Recreation: Camps/After School Programs	-	\$ -	-	\$ -	0.18	-
Normal BI	Recreation: Playground/Park	-	\$ -	-	\$ -	0.09	455.21
Normal BI	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	0.09	1,101.94
Normal BI Total		-	\$ -	-	\$ -	4.55	\$ 85,565.99
Normal PD	ADA Violations	-	\$ -	-	\$ -	0.09	-
Normal PD	City Hall Departments	-	\$ -	-	\$ -	0.09	102.13
Normal PD	City Not Involved	-	\$ -	-	\$ -	0.09	-
Normal PD	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	0.09	84.27
Normal PD	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	0.64	32,549.86
Normal PD	Employment Issues/Wrongful Termination	-	\$ -	-	\$ -	0.18	529.45
Normal PD	Fire: Other	-	\$ -	-	\$ -	0.09	87.27
Normal PD	Fire: Traffic Incidents	-	\$ -	-	\$ -	0.36	238.38
Normal PD	Harbor Facilities	-	\$ -	-	\$ -	0.09	-
Normal PD	Police: Arrest	-	\$ -	-	\$ -	0.09	-
Normal PD	Police: Damaged/Misplaced Property	-	\$ -	-	\$ -	1.55	731.60
Normal PD	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	0.09	-
Normal PD	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	0.09	-
Normal PD	Police: Improper Impound	-	\$ -	-	\$ -	1.00	169.09
Normal PD	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.73	1,472.81
Normal PD	Police: Pursuit	-	\$ -	-	\$ -	0.18	57.04
Normal PD	Police: Traffic Incidents	-	\$ -	-	\$ -	0.36	263.26
Normal PD	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	0.09	85.18
Normal PD	Public Works: Construction/Other Work	-	\$ -	-	\$ -	0.55	119.31
Normal PD	Public Works: Dangerous Condition/Design	-	\$ -	-	\$ -	0.18	-
Normal PD	Public Works: Other	-	\$ -	-	\$ -	0.45	161.70
Normal PD	Public Works: Other Water Damage	-	\$ -	-	\$ -	0.09	-
Normal PD	Public Works: Potholes/Debris	-	\$ -	-	\$ -	2.09	15.53
Normal PD	Public Works: Road Conditions	-	\$ -	-	\$ -	0.09	-
Normal PD	Public Works: Sewer Backup (Tree Roots)	-	\$ -	-	\$ -	0.64	946.62
Normal PD	Public Works: Sewer Backup (Unknown)	-	\$ -	-	\$ -	0.55	452.11
Normal PD	Public Works: Traffic Incidents	-	\$ -	-	\$ -	1.73	2,366.42

Claim Type	Department	2018/2019		2019/2020		Average	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Normal PD	Public Works: Tree/Limb Failure	-	\$ -	-	\$ -	0.91	63.94
Normal PD	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	0.91	843.29
Normal PD	Public Works: Trip And Fall (Other)	-	\$ -	-	\$ -	0.09	-
Normal PD	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	0.36	-
Normal PD	Recreation: Classes And Programs	-	\$ -	-	\$ -	0.09	-
Normal PD	Recreation: Special Events	-	\$ -	-	\$ -	0.18	647.46
Normal PD	Unclassified	-	\$ -	-	\$ -	0.18	24.91
Normal PD Total		-	\$ -	-	\$ -	15.00	\$ 42,011.64
OBI / Property Damage	Harbor: Bike Path	-	\$ -	-	\$ -	0.09	-
OBI / Property Damage	Police: Pursuit	-	\$ -	-	\$ -	0.09	1,571.40
OBI / Property Damage Total		-	\$ -	-	\$ -	0.18	\$ 1,571.40
Other Bodily Injury	City Hall Departments	-	\$ -	-	\$ -	0.09	-
Other Bodily Injury	City Not Involved	1.00	\$ -	-	\$ -	0.64	82,071.22
Other Bodily Injury	Civil Rights Violations/Wrongful Death	-	\$ -	-	\$ -	0.27	-
Other Bodily Injury	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	0.18	-
Other Bodily Injury	Fire	-	\$ -	-	\$ -	0.09	-
Other Bodily Injury	Fire: Other	-	\$ -	-	\$ -	0.09	659.09
Other Bodily Injury	Harbor Facilities	-	\$ -	1.00	\$ 35,000.00	0.55	11,102.66
Other Bodily Injury	Harbor: Bike Path	-	\$ -	1.00	\$ 15,000.00	0.18	1,363.64
Other Bodily Injury	Harbor: Seaside Lagoon	-	\$ -	-	\$ -	0.36	4,812.73
Other Bodily Injury	Harbor: Trip And Fall	-	\$ -	-	\$ -	0.09	52.94
Other Bodily Injury	Police: Excessive Force (BI Or Pd)	4.00	\$ 300,000.00	-	\$ -	0.55	27,272.73
Other Bodily Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	0.09	-
Other Bodily Injury	Police: Improper Impound	-	\$ -	-	\$ -	0.09	41.36
Other Bodily Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	-	\$ -	0.18	7,900.92
Other Bodily Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.18	3,393.90
Other Bodily Injury	Police: Pursuit	-	\$ -	-	\$ -	0.18	6,363.64
Other Bodily Injury	Police: Violation Of Rights Or Death	-	\$ -	-	\$ -	0.36	2,272.73
Other Bodily Injury	Public Works: Construction/Other Work	-	\$ -	-	\$ -	0.18	-
Other Bodily Injury	Public Works: Dangerous Condition/Design	1.00	\$ -	6.00	\$ 760,000.00	1.00	71,897.64
Other Bodily Injury	Public Works: Other	2.00	\$ 152,000.00	-	\$ -	0.27	13,818.18
Other Bodily Injury	Public Works: Potholes/Debris	2.00	\$ -	-	\$ -	0.18	-
Other Bodily Injury	Public Works: Road Conditions	-	\$ -	1.00	\$ 25,000.00	0.09	2,272.73
Other Bodily Injury	Public Works: Traffic Incidents	-	\$ -	-	\$ -	0.45	662,272.73
Other Bodily Injury	Public Works: Tree/Roots Caused Damage	-	\$ -	-	\$ -	0.09	-
Other Bodily Injury	Public Works: Trip And Fall	-	\$ -	-	\$ -	0.18	427.57
Other Bodily Injury	Public Works: Trip And Fall (Other)	1.00	\$ -	2.00	\$ 25,000.00	1.36	6,172.04
Other Bodily Injury	Public Works: Trip And Fall (Sidewalk)	2.00	\$ 107,135.00	3.00	\$ 50,000.00	3.00	48,789.40
Other Bodily Injury	Recreation: Biking/Bike Path	-	\$ -	-	\$ -	0.09	-
Other Bodily Injury	Recreation: Camps/After School Programs	-	\$ -	-	\$ -	0.18	276.50
Other Bodily Injury	Recreation: Playground/Park	-	\$ -	1.00	\$ -	0.36	-

Claim Type	Department	2018/2019		2019/2020		Average	
		Count	Total Incurred	Count	Total Incurred	Count	Total Incurred
Other Bodily Injury Total		13.00	\$ 559,135.00	15.00	\$ 910,000.00	11.64	\$ 953,234.33
Other Personal Injury	ADA Violations	-	\$ -	-	\$ -	0.18	-
Other Personal Injury	City Not Involved	-	\$ -	-	\$ -	0.27	-
Other Personal Injury	Harbor Facilities	-	\$ -	-	\$ -	0.09	-
Other Personal Injury	Police: Arrest	1.00	\$ 100,000.00	-	\$ -	0.09	9,090.91
Other Personal Injury	Police: Damaged/Misplaced Property	-	\$ -	1.00	\$ 4,890.00	0.27	941.62
Other Personal Injury	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	0.36	24,133.82
Other Personal Injury	Police: False Arrest/Imprisonment	-	\$ -	-	\$ -	0.18	-
Other Personal Injury	Police: K-9 Unit Attacks/Bites	-	\$ -	1.00	\$ 90.00	0.09	8.18
Other Personal Injury	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.09	88.98
Other Personal Injury	Police: Other	-	\$ -	-	\$ -	0.09	-
Other Personal Injury	Police: Violation Of Rights Or Death	1.00	\$ 20,000.00	1.00	\$ 75,000.00	0.45	9,119.29
Other Personal Injury	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	0.09	-
Other Personal Injury Total		2.00	\$ 120,000.00	3.00	\$ 79,980.00	2.27	\$ 43,382.80
Other Property Damage	City Hall Departments	-	\$ -	-	\$ -	0.09	-
Other Property Damage	City Not Involved	-	\$ -	-	\$ -	0.18	-
Other Property Damage	Contract And/Or Permit Disputes/Breaches	-	\$ -	-	\$ -	0.18	690.78
Other Property Damage	Fire: Other	1.00	\$ -	2.00	\$ 1,178.32	0.45	157.12
Other Property Damage	Harbor Patrol: Boating Related	-	\$ -	-	\$ -	0.09	-
Other Property Damage	Police: Damaged/Misplaced Property	2.00	\$ -	-	\$ -	0.91	436.04
Other Property Damage	Police: Excessive Force (BI Or Pd)	-	\$ -	-	\$ -	0.09	-
Other Property Damage	Police: Improper Impound	6.00	\$ -	2.00	\$ -	1.73	32,842.33
Other Property Damage	Police: Non-Pursuit/Traffic Stop	-	\$ -	-	\$ -	0.09	333.25
Other Property Damage	Public Works: Construction/Other Work	-	\$ -	2.00	\$ 267.08	0.91	690.62
Other Property Damage	Public Works: Dangerous Condition/Design	1.00	\$ -	-	\$ -	0.36	-
Other Property Damage	Public Works: Defective Traffic Signals	1.00	\$ -	-	\$ -	0.09	-
Other Property Damage	Public Works: Flooding (Storm Drain)	-	\$ -	2.00	\$ 12,266.53	0.36	1,115.14
Other Property Damage	Public Works: Other	-	\$ -	-	\$ -	0.55	311.70
Other Property Damage	Public Works: Other Water Damage	-	\$ -	1.00	\$ 30,695.00	0.18	5,063.18
Other Property Damage	Public Works: Potholes/Debris	9.00	\$ 659.00	3.00	\$ -	3.36	401.82
Other Property Damage	Public Works: Road Conditions	-	\$ -	-	\$ -	0.09	-
Other Property Damage	Public Works: Sewer Backup (Tree Roots)	2.00	\$ -	-	\$ -	0.82	0.09
Other Property Damage	Public Works: Sewer Backup (Unknown)	1.00	\$ -	-	\$ -	0.18	-
Other Property Damage	Public Works: Tree/Limb Failure	-	\$ -	5.00	\$ 126.00	2.00	527.45
Other Property Damage	Public Works: Tree/Roots Caused Damage	3.00	\$ 5,716.24	1.00	\$ 822.95	0.91	745.29
Other Property Damage	Traffic Incidents: City Hall Vehicles	-	\$ -	-	\$ -	0.09	-
Other Property Damage Total		26.00	\$ 6,375.24	18.00	\$ 45,355.88	13.73	\$ 43,314.82
Subrogation	Public Works: Trip And Fall (Sidewalk)	-	\$ -	-	\$ -	0.09	198.47
Subrogation Total		-	\$ -	-	\$ -	0.09	\$ 198.47
Grand Total		71.00	\$ 2,056,027.63	52.00	\$ 1,829,086.89	69.36	\$ 2,998,936.27



Administrative Report

J.3., File # BF21-1925

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

DISCUSSION AND POSSIBLE ACTION REGARDING CALPERS AND WORKERS' COMPENSATION SUBCOMMITTEE REPORT

EXECUTIVE SUMMARY

A verbal report from the subcommittee created to address the City's CalPERS liabilities and workers' compensation costs will be provided at this evening's Commission meeting.

BACKGROUND

At its July 9, 2020 meeting, the Budget and Finance Commission created a subcommittee to address the City's CalPERS liabilities and workers' compensation costs. When forming the subcommittee, the Commission agreed to monthly update reports. A verbal report will be provided at this evening's meeting.

COORDINATION

The members of the Budget and Finance Commission appointed to the subcommittee are Commissioner Solomon, Commissioner Woodham, and Chairman Conroy.

FISCAL IMPACT

None.



Administrative Report

J.3., File # BF21-1925

Meeting Date: 1/14/2021

To: BUDGET AND FINANCE COMMISSION
From: MARNI RUHLAND, FINANCE DIRECTOR

TITLE

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FISCAL IMPACT

None.