FISCAL YEAR 2026

REPORT

Prepared by
Department of Administration
DIVISION OF RISK MANAGEMENT

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Mission Statement

"To mitigate the state's risk of financial loss from accidental loss and injury."

Objective

To protect the financial assets and operations of the State of Alaska from accidental loss through a comprehensive self-insurance program for normal and expected property and casualty claims of high frequency and low severity combined with high limit broad form excess insurance protection for catastrophic loss exposures.

Operations

With a present staff of six, Risk Management operates from the Atwood building in Anchorage and the State Office building in Juneau. We serve a statewide constituency that includes all departments of the executive, legislative and judicial branches of state government; all state boards and commissions; their respective employees and members.

Risk Management administers the self-insurance program for each State agency, covering all sudden and accidental property and casualty claims. Duties include acquiring excess insurance for marine and aviation, all claims for the state, reviewing state contracts, and workers' compensation.

Annual assessments allocated by Risk Management are the maximum each agency is called upon to pay, forestalling the need for supplemental appropriation or disruption of vital state services after a major property loss, adverse civil jury award, or significant workers' compensation claim.

The Light Duty Return to Work program is also administered by this division and works closely with the injured employee, supervisor, treating physician, and workers' compensation adjuster to return employees to work in light duty status within their department once released by their physician. This program motivates employees to return to their regular duties, reduces stress and financial hardship, reduces workers' compensation cost, and eliminates or reduces hiring and training substitute employees.

The state risk management program affects many Alaskans, from the injured state employee to those who contract with state agencies (construction, purchase, professional service, and lease agreements), and all Alaskans that claim the state is legally liable for their individual property damage or personal injury.

By effectively managing the state's property and liability exposures through a comprehensive self-insurance program, Risk Management expends less public funds than would be paid to private insurance companies. An in-house claim administrator provides claim services for property, casualty, and third-party losses. A third-party administrator is utilized for workers' compensation claim administration. All litigation is supported by in house defense counsel assigned from the Torts and Workers' Compensation Section of the Department of Law.

PROGRAMS

1) Insurance Administration

Property insurance with broad form all risk coverage (including earthquake and flood) is provided on a stated value cost basis covering all state owned or leased real property (buildings) and state-owned personal property (business equipment and office contents including State Museum fine arts), as well as all owned and non-owned aircraft, watercraft (Alaska Marine Highway System ferries and other agency vessels).

Casualty coverage protects each state agency and their personnel from third party civil (Tort) liability claims alleged to have arisen from combined liability; general (premises/operations), automobile, professional (errors and omissions), medical malpractice, aviation (aircraft and airport) or marine (crew and passenger injuries).

Specialty coverage — blanket public employee faithful performance and crime, accidental death and disability (including medical expenses) for specific volunteer programs, computer and telephone fraud and foreign liability, etc. The State's excess insurance programs continually evolve — responding to new State activities, policy form offerings and current condition in world reinsurance markets.

In FY2026 the state continues to completely self-insure all statutory workers' compensation claims as an authorized self-insured employer. The state also self-insures all its comprehensive casualty exposures; general liability (premises and operations), professional liability (medical and legal malpractice), and automobile liability. The state fully self-insures property (state owned and contents). The following policies have Self-Insured Retention (SIR) levels. SIRs are the funds Risk Management contributes to a claim prior to excess policies taking effect. Alaska Marine Highway System (AMHS) marine hull risks are at an SIR of $250,000 per claim; and $250,000 per incident for airport liability exposures. Policy limits of excess insurance vary by risk; $1 billion for marine liabilities, $125 million for fine arts, and $500 million for airport liability. The following page provides a brief overview of the FY2026 excess insurance program. Many diverse domestic and international insurance companies and various Lloyd's of London underwriting syndicates and companies participate in the State of Alaska's excess insurance program.

Marketing of the State's insurance program is provided by Parker, Smith & Feek. Parker, Smith & Feek has been an Alaskan business since 1987 and is an innovative industry leader. With its partnership with IMA, they are a part of the 3rd largest, privately-owned broker (over 1,700 employees) in the United States and 20th largest broker nationally. The State obtained the independent actuarial assessment of the state insurance program required by *AS 37.05.287 (b)* from FTI Consulting. Specialty computer software programs were supported by Riskonnect Inc. All Risk Management professional service contracts are solicited through formal request for proposals issued every five to seven years.

FY2026 PROPERTY/CASUALTY PROGRAM

COVERAGE	SELF-INSURED RETENTION	LIMITS OF INSURANCE
PROPERTY — all risk owned/leased buildings incl. contents replacement cost coverage (Earthquake & Flood	Self -Insured	
FINE ARTS - Premises (Earthquake & Flood)	$2,500 $10,000	$125,000,000
BOILER & MACHINERY	$100,000	$250,000,000
COMBINED LIABILITY (including general liability, auto liability, professional liability, medical malpractice, director & officers, cyber liability, etc.)	Self-insured	
WORKERS' COMPENSATION	Authorized Self -Insured Employer	Statutory Benefit
MARINE		
AMHS Vessel Hull & Machinery	$250,000	Declared Values
AMHS Marine P&I (including Pollution Liability)	$500,000	$1,000,000,000
Other Agency Vessel Hull & Machinery	$100,000	Declared Values
Other Agency Marine P&I (including Pollution Liability)	$100,000	$1,000,000,000
FOREIGN LIABILITY	$1,000	$1,000,000
AVIATION LIABILITY		
Airports	$250,000	$500,000,000
Aircraft	$250,000	$25,000,000
CRIME/	$500,000	$25,000,000
FAITHFUL PERFORMANCE	$500,000	$1,000,000

This list is not detailed and does not include all policies for special exposures — there are policy extensions and limitations not included in this statement — additional information concerning specific areas of coverage is available from Risk Management on request. These policies extend to cover all State Departments except those specifically excluded such as the Alaska Railroad, University of Alaska, and AHFC who administer their own insurance programs.

2) Claims Adjusting and Litigation Management

By assuming all normal expected accidental loss, the State can optimize the cost efficiencies of a self-insurance program and directly control the defense and settlement of its claims. Using our own in-house claims administrators and independent insurance adjusting firm located throughout the state, enables Risk Management to provide prompt investigation and fair settlement of liability claims filed by the public and to give all injured state employees and their dependent's timely receipt of any benefits owed under workers' compensation statutes. Replacement cost funding is immediately arranged for prompt repair or renewal of state property and equipment that is damaged or destroyed.

Penser North America, Inc. is the State's third-party claims administrator for all workers' compensation injury and illness claims filed by state employees; their office is in Anchorage, Alaska.

Risk Management claim administrators oversee and manage the day-to-day activities of all independent professionals handling state claims. Through an on-line interactive claims information system, they can immediately determine the status of any case and view all payment and reserve transactions. Large or precedential claims are closely monitored through detailed narrative status reports with direct supervision and control by the state. Risk Management staff can audit claims in real time without leaving their desk, saving travel time and expenses.

For litigated cases, Risk Management funds the Torts and Workers' Compensation Section within the Department of Law, presently eleven assistant attorneys general and six paralegal positions. When a conflict of interest arises or if the current caseload demands it, a private defense counsel is retained by individual professional service contract with authority of the Department of Law.

Risk Management claims staff work closely with Department of Law legal staff on defense or settlement decisions in all complex claims and litigation cases. Risk Management continues to work with the Department of Law to modernize processes and make production of discovery files more efficient for litigated workers' compensation claims and conduct early case assessments for tort claims.

3) Contract Review

A vital and basic cornerstone in any comprehensive Risk Management program is the transfer of risk through careful consideration of terms and conditions used in all State contract agreements (supply, service, lease, construction, and professional to identify just a few). Indemnification (hold-harmless) and specifically relevant insurance requirements are necessary to protect the State from being held legally responsible to pay for the negligent acts of independent contractors and other parties with whom the State has written contracts. Due to the wide variety of contract forms, it is not possible to adopt a single standard or uniform format. Risk Management has

developed boilerplate forms (Appendix B1 and B2) to be used by State contracting officers as guidelines in professional service agreements.

Modifications are made on an individual request basis, tailoring the final terms to the unique activities of that agreement, considering availability and affordability of the requested insurance coverage.

5) Cost of Risk Allocation

Risk Management's budget is funded entirely through inter-agency receipts annually billed to each agency through a Cost of Risk premium allocation system (CORA). The Risk Management information system generates the annual cost of risk allocation to each agency reflecting their proportionate share of the State's overall cost of risk. Designed to achieve equitable distribution of the self-insurance program costs, it factors exposure values subject to loss and considers the past five years actual claims experience incurred by each department. For most cost of risk allocations, 80% of the premium billing is based on the average of the past five years-actual claims experience. This provides a direct fiscal incentive to each agency to reduce or control their claim costs.

The program compiles an insured property inventory schedule of owned or leased buildings used, or occupied, and reported to us by State agencies, recording age and type of building construction, occupancy, fire protection services, sprinkler systems, and projected replacement cost value. Individual premiums are then determined.

Premium allocations for general liability and workers' compensation are billed to each department through payroll rates as shown later in this report. Additional breakouts to a second tier divisional or institutional level are generated demonstrating to each agency those units generating claims costs and assisting in accurate and equitable distribution of the Risk Management annual cost of risk allocation within each department. For greatest accuracy, exposure component detail (payrolls, personnel, vehicles etc.) needs to be configured to the same locations or divisional units used for claim location identification. Risk Management continues to work with each agency to develop this information to improve the value of these reports to better assist management comparisons of similar units and operations.

The CORA premium is collected through two methods from individual state agency operating budgets. Reimbursable Services Agreements (RSA's) are used for all categories of insurance other than Workers' Compensation and Combined Liability (general, auto, cyber, and professional), which are assessed on a rate per $100 payroll and are applied monthly to each agency's actual payroll until the allocated premium is paid. As each agency's payroll generates the premium owed the assessment is individually shut off.

The FY2026 actual rates used for payroll deductions are compared to FY2025 rates, which are presented in **Exhibit B2**.

FY2026 Issues

Risk Financing:

Obtaining adequate financing to meet the ongoing demands of the State's comprehensive self-insurance program remains the highest and most prominent issue for Risk Management. Exclusively funded by interagency receipts, Risk Management pays all claim settlements and defense costs as they are due and payable, drawing from the Catastrophic Reserve Account (CRA) whenever there is insufficient appropriation to meet ongoing claim obligations.

This account is annually refilled by two methods. First, any remaining Risk Management operating appropriation is transferred into the account. Second, a year-end "sweep" of unexpended lapsing state general funds from other state agency operating budgets may be collected if there is less than a $50 million unencumbered balance in the fund at fiscal year-end.

In FY2022 Legislative approval was provided to increase the fund from $5 million to $50 million unencumbered balance to serve as the main source of funding for catastrophic losses. This amount was equal to the policy limits the state could obtain from excess carriers. In FY2021 the market was expected to increase by 30% with another 5-10% increase in FY2022. This allows the state to self-insure all property losses, provide flexibility, and better risk control of property claims.

As required by Alaska Statute 37.05.287 (b) an independent casualty actuary annually estimates future payments of loss and allocated loss adjustment expense for the State of Alaska's self-insurance program. In their report dated August 26, 2025, FTI Consulting estimated expected claim payments in FY2026 to be $33,774,756 and predict the state will ultimately pay $164,799,719 for outstanding losses as of June 30, 2027.

The following two **Exhibits A1 and A2** are from August 26, 2025, FTI Consulting Annual Actuarial Report.

State Catastrophe Insurance Reserve Account

This fund, authorized under *AS 37.05.289*, is limited to a maximum of $50 million unencumbered, is first replenished by any lapsing Risk Management funds, and then by other agency lapsing general fund appropriation. When enacted in 1987, this fund was intended to pay only the rare large loss. As noted above, Risk Management is making better use of this funding source by moving property coverage into the self-insured program managed by the division.

From FY1990 through FY2024, over $152 million has been withdrawn from the catastrophe reserve fund or by other direct appropriation to pay claim settlements — see **Exhibit B1**. **Exhibit B8** shows the authorized budget and actual expenditure comparison for FY2016 - FY2025.

Exhibits C3 thru **C7** contain pie charts with graph data illustrating a breakout by department of the last five-year cumulative loss history in Alaska Marine Highway System ferries marine hull claims (by vessel), Workers' Compensation, General Liability, Auto Liability claim cost, and Airport/Aircraft losses.

Exhibits C8 and **C9**, again broken down by Department, show the frequency and severity per 100 full time employees (FTE) on an annual basis (based on actual paid costs). For FY2025, the frequency levels show a minor decrease with severity levels showing a decrease in claim costs and per 100 FTEs from the previous year. Each department has an interest in paying close attention to the management of their workers' compensation risk exposures, which medical costs decreased last year, as seen by **Exhibit C11.**

Exhibit C10 shows the cost per hundred to insure State of Alaska property. In FY2025 property was self-insured without excess insurance need, decreasing premiums. Replacement value cost decreased slightly.

Exhibit C12 provides a FY2025 pie chart with graph data illustrating the number of eligible injured employees with those we assisted in returning to light duty work and savings in Workers' Compensation cost.

The Risk Management information system can generate many varied forms of analytical reports that can demonstrate costs per line of coverage, loss patterns, and cause of accidents or injury trends. The staff would be glad to respond to any request for customized reports or specific information tailored to the needs of individual agencies.

Funding Projections for Future Fiscal Years

Summary Exhibit 2, Sheets 1a through 1c detail the calculation of the projection of prospective period funding amounts for the State. The prospective period funding amounts reflect the State's current self-insured retentions by program. The tables below summarize the central estimates of projected funding amounts:

Future Funding Requirements - July 1, 2025 - June 30, 2026		
	Undiscounted	Discounted 3%
Workers' Compensation	$ 21,154,883	$ 18,258,780
General Liability	9,746,835	8,444,658
Automobile Liability	485,258	443,720
Marine	532,057	499,335
Aviation	524,568	492,307
Property	1,331,155	1,277,509
Total	$ 33,774,756	$ 29,416,309

Future Funding Requirements - July 1, 2026 - June 30, 2027		
	Undiscounted	Discounted 3%
Workers' Compensation	$ 21,810,150	$ 18,824,340
General Liability	10,262,559	8,891,481
Automobile Liability	511,951	468,128
Marine	553,455	519,418
Aviation	564,551	529,831
Property	1,385,791	1,329,944
Total	$ 35,088,457	$ 30,563,142

Future Funding Requirements - July 1, 2027 - June 30, 2028		
	Undiscounted	Discounted 3%
Workers' Compensation	$ 22,486,273	$ 19,407,902
General Liability	10,803,172	9,359,868
Automobile Liability	540,100	493,867
Marine	575,688	540,283
Aviation	607,600	570,233
Property	1,442,648	1,384,509
Total	$ 36,455,481	$ 31,756,662

STATE OF ALASKA

RESERVE ANALYSIS AS OF JUNE 30, 2025

SUMMARY OF OUTSTANDING LIABILITIES AT VARIOUS PROBABILITY LEVELS

	Undiscounted Outstanding Liabilities (a)			
Probability Level	As of 6/30/2025	As of 6/30/2026	As of 6/30/2027	As of 6/30/2028
(1)	(2)	(3)	(4)	(5)
95%	$ 224,088,786	$ 224,808,140	$ 227,423,612	$231,173,307
85%	191,612,149	192,227,251	194,463,668	197,669,929
75%	175,373,833	175,936,807	177,983,696	180,918,241
Central Estimate	$ 162,383,178	$ 162,904,450	$ 164,799,719	$167,516,890

	Discounted Outstanding Liabilities (b)			
Probability Level	As of 6/30/2025	As of 6/30/2026	As of 6/30/2027	As of 6/30/2028
(1)	(6)	(7)	(8)	(9)
95%	$ 184,987,057	$ 185,637,659	$ 188,040,130	$191,468,638
85%	158,177,337	158,733,650	160,787,938	163,719,560
75%	144,772,478	145,281,645	147,161,842	149,845,021
Central Estimate	$ 134,048,591	$ 134,520,043	$ 136,260,964	$138,745,390

Notes: (a) Column (8) of Summary, Exhibit 1, Sheets 1a-1d.
(b) Column (15) of Summary, Exhibit 1, Sheets 1a-1d.

Exhibit B1

Risk Management Catastrophe Fund FU 11133
Expenditure/Revenue/Sweep Data

	6/30 Balance	Amount Needed for $50M on 7/1/23 or $5 mil Prior Years	Lapse Sweep from Risk Mgt Appn.	Lapse Sweep - Other Agencies	Amount Short	3rd Party Recoveries and Misc. Receipts	Total Expended
FY88			3,421,253.00				
FY89		1,578,747.00	1,578,747.00	-			
FY90		3,300,000.00	2,464,374.00	-			836,000.00
FY91	1,631,171.00	3,368,829.00	no avail. lapse	3,368,829.00		2,464,373.00	4,792,812.00
FY92	2,423.00	4,997,577.00	no avail. lapse	4,997,577.00			7,586,187.00
FY93	894,418.00	9,105,582.00	no avail. lapse	9,105,582.00		1,721,248.00	10,615,110.00
FY94	1,761,431.95	3,238,568.05	no avail. lapse	3,238,568.00		1,680,732.00	3,520,177.00
FY95	0.55	4,999,999.45	no avail. lapse	4,999,999.00		2,419,468.00	6,503,231.00
FY96	76,348.83	4,923,651.17	no avail. lapse	4,923,651.00		1,060,724.00	6,004,651.00
FY97	2,248,119.65	2,751,880.35	no avail. lapse	2,751,880.00		1,649,588.00	3,349,144.00
FY98	25,316.03	4,974,683.97	no avail. lapse	4,974,684.00		641,028.56	4,326,865.00
FY99	1,923,003.72	3,076,996.28	no avail. lapse	1,194,473.68	1,882,523	3,675,408.71	5,173,490.00
FY00	595,234.11	4,404,765.89	no avail. lapse	2,747,201.00	1,657,565	1,881,227.00	2,739,654.00
FY01	1,262,902.40	3,737,097.60	no avail. lapse	3,737,098.00		2,401,937.59	8,164,040.24
FY02	91,155.45	4,908,844.55	no avail. lapse	4,908,845.55		654,010.44	8,253,712.00
FY03	31,367.00	4,968,633.00	no avail. lapse	4,968,633.00		2,209,797.00	9,460,362.00
FY04	29,344.00	4,970,656.11	no avail. lapse	4,970,656.11		1,505,030.57	6,872,626.95
FY05	-	5,000,000.00	no avail. lapse	5,000,000.00		675,283.00	7,025,194.93
FY06	0.20	4,999,999.80	no avail. lapse	4,999,999.80		913,528.55	5,040,982.34
FY07	76.28	4,999,923.72	3,720,803.15	-	1,279,121	662,948.69	2,921,395.19
FY08	303,503.12	4,696,496.88	2,091,901.17	-	2,604,596.00	676,518.28	3,061,913.41
FY09	946,391.99	4,053,608.01	3,427,445.51	-	626,163.00	1,099,985.60	5,569,395.22
FY10	4,544,477.71	455,522.29	137,974.70	-	317,548	1,478,796.69	2,329,146.38
FY11	331,796.60	4,668,203.40	50,049.90	4,618,153.00	0.50	383,989.90	4,704,645.71
FY12	12,590.47	4,987,409.53	50,147.73	4,937,261.80	-	(340,178.56)	5,129,207.08
FY13	1,802.35	4,998,197.65	16,753.82	4,981,443.83	-	(1,633,782.34)	6,189,158.83
FY14	76.93	4,999,923.07	3,260.75	4,996,662.32	-	(567,501.81)	6,025,893.12
FY15	9,746.14	4,990,253.86	2,105,687.44	2,884,566.42	-	(403,902.06)	4,523,110.49
FY16	2,915,848.73	2,084,151.27	-	1,794,122.22	290,029.05	(28,526.98)	642,635.00
FY17	5,021,189.05	(21,189.05)	-	-	(21,189)	(295,777.10)	2,181,078.27
FY18	4,105,647.61	894,352.39	9,744.82	891,903.00	(7,295.43)	(2,039,736.71)	-
FY19	1,951,885.16	3,048,114.84	320,807.78	3,048,114.84	(320,807.78)	(194,030.64)	2,127,451.95
FY20	4,758,977.40	241,022.60	241,022.60	-	-	(1,767,826.60)	3,684,049.28
FY21	3,870,607.02	1,129,392.98	1,129,392.98	-	-	(109,432.22)	603,598.96
FY22	4,107,417.94	45,892,582.06	2,292,991.24	12,436,829.54	31,162,761.28	(137,937.69)	1,344,484.33
FY23	15,881,025.43	34,118,974.57	19,084,730.64	9,786,172.34	5,248,071.59	(1,122,323.59)	-
FY24	55,973,002.45	(5,973,002.45)	1,815,180.85	7,512,547.53	-	(504,034.91)	772,702.37
							152,074,105.05

Exhibit B2

FY2026 Payroll Assessment
(9 Month Period)

DEPARTMENT	FY26 Payroll Authorized	LESS 1/3 FOR WAGES ONLY (Actuals)	FY25 Payroll Authorized	LESS 1/3 FOR WAGES ONLY (Actuals)	FY26 Payroll Premium	FY 2025 Payroll Premium	Compare FY26 Payroll Premium to FY25 Payroll Premium	FY 2025 RATE	FY 2025 Actual Rate	Delta FY2026 to FY2025 Actuals
Office of the Governor	24,073,000	15,888,180	22,740,400	15,008,664	**101,937.07**	111,546.92	**(9,609.85)**	**0.86%**	0.99%	0.14%
Administration	167,451,800	110,518,188	166,584,700	109,945,902	**724,877.67**	793,216.21	**(68,338.54)**	**0.87%**	0.96%	0.09%
Law	106,062,500	70,001,250	100,175,600	66,115,896	**313,450.93**	343,303.70	**(29,852.77)**	**0.60%**	0.69%	0.10%
Revenue	85,445,200	56,393,832	129,305,100	85,341,366	**259,785.54**	284,269.52	**(24,483.98)**	**0.61%**	0.44%	-0.17%
Education	40,931,800	27,014,988	39,402,400	26,005,584	**76,911.22**	111,743.33	**(34,832.11)**	**0.38%**	0.57%	0.19%
Labor	87,811,600	57,955,656	88,567,000	58,454,220	**490,224.91**	541,742.35	**(51,517.44)**	**1.13%**	1.24%	0.11%
Community and Econ. Dev.	88,664,300	58,518,438	88,030,400	58,100,064	**224,579.32**	246,817.44	**(22,238.12)**	**0.51%**	0.57%	0.05%
Military and Veterans Affairs	35,410,800	23,371,128	35,490,700	23,423,862	**419,694.26**	475,088.78	**(55,394.52)**	**2.39%**	2.70%	0.31%
Natural Resources	121,435,000	80,147,100	119,410,600	78,810,996	**1,289,143.30**	1,464,718.05	**(175,574.75)**	**2.14%**	2.48%	0.33%
Fish and Game	149,425,000	98,620,500	149,903,300	98,936,178	**1,125,925.07**	1,254,582.69	**(128,657.62)**	**1.52%**	1.69%	0.17%
Public Safety	182,048,800	120,152,208	174,376,000	115,088,160	**3,270,515.50**	3,609,143.95	**(338,628.45)**	**3.63%**	4.18%	0.55%
Health	213,576,800	140,960,688	205,694,400	135,758,304	**654,040.59**	732,075.31	**(78,034.72)**	**0.62%**	0.72%	0.10%
Environ. Conservation	75,243,000	49,660,380	74,410,500	49,110,930	**201,715.08**	222,927.06	**(21,211.98)**	**0.54%**	0.61%	0.06%
Corrections	305,251,000	201,465,660	304,449,500	200,936,670	**4,522,732.49**	5,051,472.45	**(528,739.96)**	**2.99%**	3.35%	0.36%
Transp. and Pub. Facilities	471,162,600	310,967,316	486,784,600	321,277,836	**7,474,397.76**	9,005,319.23	**(1,530,921.47)**	**3.20%**	3.74%	0.53%
Family and Comm. Services	228,524,200	150,825,972	226,928,800	149,773,008	**4,677,214.17**	5,142,072.04	**(464,857.87)**	**4.13%**	4.58%	0.44%
Leg. Affairs/Fin./Ombuds	64,564,900	42,612,834	60,550,900	39,963,594	**139,380.12**	157,139.22	**(17,759.10)**	**0.44%**	0.52%	0.09%
Legislative Audit	7,899,600	5,213,736	6,794,600	4,484,436	**16,749.16**	19,071.85	**(2,322.69)**	**0.43%**	0.57%	0.14%
Court System	114,812,900	75,776,514	106,970,800	70,600,728	**354,563.56**	407,230.62	**(52,667.06)**	**0.62%**	0.77%	0.15%
TOTALS	**$2,569,794,800**	**$1,696,064,568**	**$2,586,570,300**	**$1,707,136,398**	**26,337,837.72**	**29,973,481**	**(3,635,643.00)**			

Exhibit B3

FY2025 Authorized Budget v. Actual Expenditures

FY2025 - Budgeted Insurance Type Code	AUTO (AU)	AVIATION (AV)	BONDS (BO)	GENERAL (GL)	MALPRACTICE (MA)	MARINE (PI)	PROPERTY (PR)	WORK COMP (WC)	AIRPORT (AP)	MUSEUM (MF)	TOTAL
Authorized Budget:	-	0.14	0.04	0.00	-	0.57	0.03	-	0.18	0.03	
Component Detail											
Insurance Premiums	$0.00	$304,982.00	$93,805.00	$3,500.00	$0.00	$1,255,735.50	$70,932.00	$0.00	$400,481.00	$61,864.00	$2,191,299.50
Brokerage	$0.00	$18,093.22	$5,565.03	$207.64	$0.00	$74,497.17	$4,208.08	$0.00	$23,758.75	$3,670.11	$130,000.00
Actuarial	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$4,500.00
Data Processing	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$0.00	$208,800.00
AG Defense	$66,463.68			$1,980,266.92	$113,965.18			$1,072,780.13	$238,821.06		$3,472,296.97
Claim Adjusters								$1,860,000.00			$1,860,000.00
Loss Payments	$157,302.99			$5,610,936.88		$649,180.65	$714,670.08	$16,505,210.08	$22,244.75		$23,659,545.43
Second Injury Fund (SIF) Pymt								$256,949.57			$256,949.57
Self-Insured Employer fee								$469,197.42			$469,197.42
Subtotal:	$247,416.67	$346,725.22	$123,020.03	$7,618,561.44	$137,615.18	$2,003,063.32	$813,460.16	$20,187,787.20	$708,955.56	$65,984.11	$32,252,588.89
	0.01	0.01	0.00	0.24	0.00	0.06	0.03	0.63	0.02	0.00	
Administration:	$6,873.96	$9,633.04	$3,417.86	$211,665.91	$3,823.35	$55,650.96	$22,600.30	$560,875.76	$19,696.86	$1,833.23	$832,891.28
Lease Space	$293.92	$411.90	$146.14	$9,050.57	$163.48	$2,379.56	$966.36	$23,982.34	$842.21	$78.39	$38,314.88
TOTAL	$254,584.56	$356,770.17	$126,584.03	$7,839,278.16	$141,602.02	$2,061,093.91	$837,026.85	$20,772,645.93	$729,494.65	$67,895.73	$33,123,795.05
	-	-	-	-	-	-	-	-	-	-	-
Total Revenue:	**$254,584.56**	**$356,770.17**	**$126,584.03**	**$7,839,278.16**	**$141,602.02**	**$2,061,093.91**	**$837,026.85**	**$20,772,645.93**	**$729,494.65**	**$67,895.73**	**$33,186,976.00**
FY25 to FY25=6 Carryforward											$112,386.00
FY24 Judgement Bill											-
Cat Fund Supplemental											-
FY24 AR Lapse sweep CAT Fund											-
									Total Finalized Budget		$33,299,362.00
	-	0.12	0.04	0.00	-	0.64	0.03	-	0.15	0.03	
Actual Expenditures:	(AU)	(AV)	(BO)	(GL)	(MA)	(PI)	(PR)	(WC)	(AP)	(MF)	
Insurance Premiums		$294,950.00	$89,249.00	$5,328.06		$1,625,885.13	$71,286.00	$0.00	$381,319.00	$64,958.00	$2,532,975.19
Brokerage	$0.00	$8,733.31	$2,642.61	$157.76	$0.00	$48,141.56	$2,110.74	$0.00	$11,290.65	$1,923.37	$75,000.00
Actuarial	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$4,500.00
Data Processing	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$0.00	$208,800.00
AG Defense	$166,083.83			$2,975,155.27	$43,056.57			$1,007,751.59	$159,782.37		$4,351,829.63
Claim Adjusters								$1,633,527.00			$1,633,527.00
Loss Payments	$578,515.39			$4,596,548.39		$276,643.54	$695,734.49	$16,784,101.15	$286,504.27		$23,218,047.23
Second Injury Fund (SIF) Pymt								$209,154.36			$209,154.36
Self-Insured Employer fee								$474,910.01			$474,910.01
Subtotal:	**$768,249.22**	**$327,333.31**	**$115,541.61**	**$7,600,839.48**	**$66,706.57**	**$1,974,320.23**	**$792,781.23**	**$20,133,094.11**	**$862,546.30**	**$67,331.37**	**$32,708,743.42**
Administration:	$22,625.70	$9,640.29	$3,402.82	$223,852.29	$1,964.57	$58,145.70	$23,348.20	$592,939.66	$25,402.85	$1,982.98	$963,305.05
Lease Space	$1,476.10	$628.93	$222.00	$14,604.08	$128.17	$3,793.41	$1,523.23	$38,683.27	$1,657.28	$129.37	$62,845.84
Total Expenditures:	**$792,351.02**	**$337,602.53**	**$119,166.43**	**$7,839,295.85**	**$68,799.31**	**$2,036,259.34**	**$817,652.66**	**$20,764,717.04**	**$889,606.42**	**$69,443.72**	**$33,734,894.31**
Over/Under Appropriation	($537,766.46)	$19,167.64	$7,417.61	($17.69)	72,802.70	$24,834.56	$19,374.19	$7,928.89	($160,111.77)	(1,547.98)	($547,918.32)
										Difference between Total Expenditures and Total Final Budget	**-$435,532.31**

Exhibit B4

FY2024 Authorized Budget v. Actual Expenditures

FY2024 - Budgeted Insurance Type Code	AUTO (AU)	AVIATION (AV)	BONDS (BO)	GENERAL (GL)	MALPRACTICE (MA)	MARINE (PI)	PROPERTY (PR)	WORK COMP (WC)	AIRPORT (AP)	MUSEUM (MF)	TOTAL
Authorized Budget:											
Component Detail											
Insurance Premiums	$0.00	$255,165.00	$88,650.00	$3,500.00	$0.00	$1,542,314.73	$68,260.00	$0.00	$400,481.00	$55,678.00	$2,414,048.73
Brokerage	$0.00	$13,741.00	$4,773.93	$188.48	$0.00	$83,055.87	$3,675.90	$0.00	$21,566.48	$2,998.34	$130,000.00
Actuarial	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$4,500.00
Data Processing	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$0.00	$208,800.00
AG Defense	$82,368.35	$0.00	$0.00	$1,969,978.67	$312,850.44	$159,941.16	$0.00	$767,958.15	$208,795.36	$0.00	$3,501,892.13
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,860,000.00	$0.00	$0.00	$1,860,000.00
Loss Payments	479,643.18	$0.00	$0.00	5,596,033.64	32,500.00	301,689.02	1,817,274.79	19,277,560.52	$472,306.84	$0.00	$27,977,007.99
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227,028.53	$0.00	$0.00	$227,028.53
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$381,872.03	$0.00	$0.00	$381,872.03
Subtotal:	$585,661.53	$292,556.00	$117,073.93	$7,593,350.79	$369,000.44	$2,110,650.78	$1,912,860.69	$22,538,069.23	$1,126,799.68	$59,126.34	$36,705,149.41
	0.02	0.01	0.00	0.21	0.01	0.06	0.05	0.61	0.03	0.00	
Administration:	$13,289.48	$6,638.51	$2,656.57	$172,303.77	$8,373.14	$47,893.62	$43,405.49	$511,420.38	$25,568.66	$1,341.66	$832,891.28
Lease Space	$572.17	$285.81	$114.38	$7,418.37	$360.50	$2,062.01	$1,868.78	$22,018.70	$1,100.83	$57.76	$35,859.31
TOTAL	$599,523.19	$299,480.33	$119,844.88	$7,773,073.14	$377,734.08	$2,160,606.47	$1,958,135.01	$23,071,508.92	$1,153,469.21	$60,525.77	$37,573,900.00
	-	-	-	-	-	-	-	-	-	-	-
Total Revenue:	**$599,523.19**	**$299,480.33**	**$119,844.88**	**$7,773,073.14**	**$377,734.08**	**$2,160,606.47**	**$1,958,135.01**	**$23,071,508.92**	**$1,153,469.21**	**$60,525.77**	**$37,573,901.00**
FY24 to FY25 Carryforward											($5,758,394.17)
FY24 Judgement Bill											-
Cat Fund Supplemental											-
FY24 AR Lapse sweep CAT Fund											-
									Total Finalized Budget		$31,815,506.83
	-	0.14	0.04	0.00	-	0.57	0.03	-	0.18	0.03	
Actual Expenditures:	(AU)	(AV)	(BO)	(GL)	(MA)	(PI)	(PR)	(WC)	(AP)	(MF)	
Insurance Premiums	$0.00	$304,982.00	$93,805.00	$3,500.00	$0.00	$1,255,735.50	$70,932.00	$0.00	$400,481.00	$61,864.00	$2,191,299.50
Brokerage	$0.00	$18,093.22	$5,565.03	$207.64	$0.00	$74,497.17	$4,208.08	$0.00	$23,758.75	$3,670.11	$130,000.00
Actuarial	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$4,500.00
Data Processing	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$0.00	$208,800.00
AG Defense	$66,463.68			$1,980,266.92	$113,965.18			$1,072,780.13	$238,821.06		$3,472,296.97
Claim Adjusters								$1,860,000.00			$1,860,000.00
Loss Payments	$157,302.99			$2,460,952.71	$200,000.00	$1,227,696.65	$1,214,670.08	$17,005,210.08	$22,244.75		$22,288,077.26
Second Injury Fund (SIF) Pymt								$256,949.57			$256,949.57
Self-Insured Employer fee								$469,197.42			$469,197.42
Subtotal:	**$247,416.67**	**$346,725.22**	**$123,020.03**	**$4,468,577.27**	**$337,615.18**	**$2,581,579.32**	**$1,313,460.16**	**$20,687,787.20**	**$708,955.57**	**$65,984.11**	**$30,881,120.72**
Administration:	$7,179.24	$10,060.86	$3,569.65	$129,663.80	$9,796.51	$74,909.16	$38,112.41	$600,293.33	$20,571.62	$1,914.65	$896,071.23
Lease Space	$306.98	$430.19	$152.63	$5,544.26	$418.89	$3,203.02	$1,629.64	$25,667.79	$879.62	$81.87	$38,314.88
Total Expenditures:	**$254,902.88**	**$357,216.26**	**$126,742.31**	**$4,603,785.33**	**$347,830.58**	**$2,659,691.51**	**$1,353,202.20**	**$21,313,748.32**	**$730,406.80**	**$67,980.63**	**$31,815,506.83**
Over/Under Appropriation	$344,620.31	($57,735.93)	($6,897.43)	$3,169,287.80	29,903.51	($499,085.03)	$604,932.81	$1,757,760.60	$423,062.40	(7,454.86)	$5,758,394.16
										Difference between Total Expenditures and Total Final Budget	**$0.00**

Exhibit B5

FY2023 Authorized Budget v. Actual Expenditures

FY2023 - Budgeted Insurance Type Code	AUTO (AU)	AVIATION (AV)	BONDS (BO)	GENERAL (GL)	MALPRACTICE (MA)	MARINE (PI)	PROPERTY (PR)	WORK COMP (WC)	AIRPORT (AP)	MUSEUM (MF)	TOTAL
Authorized Budget:											
Component Detail											
Insurance Premiums	$0.00	$259,711.00	$83,048.00	$3,500.00	$0.00	$1,613,318.28	$7,183,292.00	$0.00	$401,562.00	$51,553.00	$9,595,984.28
Brokerage	$0.00	$3,518.39	$1,125.08	$47.42	$0.00	$21,856.16	$97,314.45	$0.00	$5,440.09	$698.41	$130,000.00
Actuarial	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$3,040.00
Data Processing	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.98	$78,206.94	$0.00	$703,862.50
AG Defense	$20,195.55	$1,273.12	$0.00	$1,702,882.85	$29,172.73	$26,361.17	$0.00	$1,043,194.04	$29,259.72	$0.00	$2,852,339.18
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,850,000.00	$0.00	$0.00	$1,850,000.00
Loss Payments	371,570.42	$0.00	$0.00	5,365,916.23	-	1,065,101.96	549,566.53	16,367,989.54	$10,000.00	$0.00	$23,730,144.68
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$243,995.91	$0.00	$0.00	$243,995.91
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$395,991.45	$0.00	$0.00	$395,991.45
Subtotal:	$470,276.91	$343,013.45	$162,684.02	$7,150,857.44	$107,683.67	$2,805,148.51	$7,908,683.92	$19,979,681.92	$524,772.75	$52,555.41	$39,505,358.00
Administration:	$14,354.49	$10,469.97	$4,965.68	$218,269.11	$3,286.88	$85,622.92	$241,400.62	$453,124.03	$16,017.90	$1,604.17	$1,049,115.78
Lease Space	$531.24	$387.48	$183.77	$8,077.82	$121.64	$3,168.78	$8,933.88	$16,769.45	$592.80	$59.37	$38,826.22
TOTAL	$485,162.64	$353,870.90	$167,833.48	$7,377,204.37	$111,092.19	$2,893,940.21	$8,159,018.42	$20,449,575.40	$541,383.45	$54,218.95	$40,593,300.00
Premium Credit (HB 102)	-	-	-	-	-	-	(3,033,000.00)	-	-	-	(3,033,000.00)
Total Revenue:	**$485,162.64**	**$353,870.90**	**$167,833.48**	**$7,377,204.37**	**$111,092.19**	**$2,893,940.21**	**$5,126,018.42**	**$20,449,575.40**	**$541,383.45**	**$54,218.95**	**$37,560,300.00**
FY23 Judgement Bill											-
Cat Fund Supplemental											1,152,592.50
FY23 AR Lapse sweep CAT Fund											(4,491,926.61)
									Total Finalized Budget		$34,220,965.89
Actual Expenditures:	(AU)	(AV)	(BO)	(GL)	(MA)	(PI)	(PR)	(WC)	(AP)	(MF)	
Insurance Premiums	$0.00	$255,165.00	$88,650.00	$3,500.00	$0.00	$1,542,314.73	$68,260.00	$0.00	$400,481.00	$55,678.00	$2,414,048.73
Brokerage	$0.00	$13,741.00	$4,773.93	$188.48	$0.00	$83,055.87	$3,675.90	$0.00	$21,566.48	$2,998.34	$130,000.00
Actuarial	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$450.00	$4,500.00
Data Processing	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$23,200.00	$0.00	$208,800.00
AG Defense	$82,368.35	$0.00	$0.00	$1,969,978.67	$312,850.44	$159,941.16	$0.00	$767,958.15	$208,795.36	$0.00	$3,501,892.13
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,860,000.00	$0.00	$0.00	$1,860,000.00
Loss Payments	$479,643.18	$0.00	$0.00	$4,596,033.64	$32,500.00	$301,689.02	$1,817,274.79	$14,498,512.96	$472,306.84	$0.00	$22,197,960.43
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$227,028.53	$0.00	$0.00	$227,028.53
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$381,872.03	$0.00	$0.00	$381,872.03
Subtotal:	**$585,661.53**	**$292,556.00**	**$117,073.93**	**$6,593,350.79**	**$369,000.44**	**$2,110,650.78**	**$1,912,860.69**	**$17,759,021.67**	**$1,126,799.69**	**$59,126.34**	**$30,926,101.85**
Administration:	$60,981.97	$30,462.38	$12,190.32	$686,532.26	$38,422.15	$219,771.39	$199,176.51	$1,849,157.07	$117,327.95	$6,156.53	$3,220,178.51
Lease Space	$1,414.35	$706.51	$282.73	$15,922.73	$891.12	$5,097.15	$4,619.50	$42,887.46	$2,721.18	$142.79	$74,685.53
Total Expenditures:	**$648,057.86**	**$323,724.89**	**$129,546.98**	**$7,295,805.78**	**$408,313.71**	**$2,335,519.32**	**$2,116,656.69**	**$19,651,066.20**	**$1,246,848.82**	**$65,425.66**	**$34,220,965.89**
Over/Under Appropriation	($162,895.22)	$30,146.00	$38,286.50	$81,398.59	(297,221.52)	$558,420.89	$3,009,361.73	$798,509.20	($705,465.38)	(11,206.71)	$3,339,334.10
										Difference between Total Expenditures and Total Final Budget	**$0.00**

Exhibit B6

FY2022 Authorized Budget v. Actual Expenditures

FY2022 - Budgeted Insurance Type Code	AUTO (AU)	AVIATION (AV)	BONDS (BO)	GENERAL (GL)	MALPRACTICE (MA)	MARINE (PI)	PROPERTY (PR)	WORK COMP (WC)	AIRPORT (AP)	MUSEUM (MF)	TOTAL
Authorized Budget:											
Component Detail											
Insurance Premiums	$0.00	$483,250.00	$83,952.00	$3,500.00	$0.00	$1,613,318.28	$7,183,292.00	$0.00	$401,562.00	$51,553.00	$9,820,427.28
Brokerage	$0.00	$6,397.12	$1,111.33	$46.33	$0.00	$21,356.64	$95,090.36	$0.00	$5,315.76	$682.44	$130,000.00
Actuarial	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$3,040.00
Data Processing	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.98	$78,206.94	$0.00	$703,862.50
AG Defense	$38,330.36	$4,788.92	$0.00	$2,045,517.56	$120,018.17	$2,340.67	$0.00	$1,059,742.73	$19,955.44	$0.00	$3,290,693.85
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,850,000.00	$0.00	$0.00	$1,850,000.00
Loss Payments	188,928.08	$310,562.38	$0.00	3,838,660.01	101,840.32	1,061,371.85	272,699.61	16,245,924.90	$0.00	$0.00	$22,019,987.15
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$298,774.45	$0.00	$0.00	$298,774.45
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$476,161.07	$0.00	$0.00	$476,161.07
Subtotal:	$305,769.38	$883,509.36	$163,574.27	$5,966,234.84	$300,369.43	$2,776,898.38	$7,629,592.91	$20,009,114.13	$505,344.14	$52,539.44	$38,592,946.30
Administration:	$14,829.46	$20,052.98	$6,252.97	$291,189.87	$14,509.27	$31,665.56	$476,597.62	$1,066,763.38	$28,343.39	$4,777.20	$1,954,981.70
Lease Space	$437.47	$591.56	$184.46	$8,590.11	$428.02	$934.13	$14,059.64	$31,469.54	$836.13	$140.93	$57,672.00
TOTAL	$321,036.31	$904,153.91	$170,011.71	$6,266,014.82	$315,306.72	$2,809,498.08	$8,120,250.17	$21,107,347.05	$534,523.66	$57,457.57	$40,605,600.00
Premium Credit	(40,192.76)	-	-	(646,970.62)	(59,403.15)	(185,751.77)	(493,814.79)	(1,427,764.28)	-	-	(2,853,897.37)
Total Revenue:	**$280,843.55**	**$904,153.91**	**$170,011.71**	**$5,619,044.20**	**$255,903.57**	**$2,623,746.31**	**$7,626,435.38**	**$19,679,582.77**	**$534,523.66**	**$57,457.57**	**$37,751,702.63**
FY22 Judgement Bill											-
Cat Fund Supplemental											-
FY22 AR Lapse sweep CAT Fund											(2,292,991.24)
									Total Finalized Budget		$35,458,711.39
Actual Expenditures:	(AU)	(AV)	(BO)	(GL)	(MA)	(PI)	(PR)	(WC)	(AP)	(MF)	
Insurance Premiums	$0.00	$259,711.00	$83,048.00	$3,500.00	$0.00	$1,613,318.28	$7,183,292.00	$0.00	$401,562.00	$51,553.00	$9,595,984.28
Brokerage	$0.00	$3,518.39	$1,125.08	$47.42	$0.00	$21,856.16	$97,314.45	$0.00	$5,440.09	$698.41	$130,000.00
Actuarial	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$3,040.00
Data Processing	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.94	$78,206.98	$78,206.94	$0.00	$703,862.50
AG Defense	$20,195.55	$1,273.12	$0.00	$1,702,882.85	$29,172.73	$26,361.17	$0.00	$1,043,194.04	$29,259.72	$0.00	$2,852,339.18
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,850,000.00	$0.00	$0.00	$1,850,000.00
Loss Payments	$371,570.42	$0.00	$0.00	$5,365,916.23	$0.00	$1,065,101.96	$549,566.53	$11,233,400.93	$10,000.00	$0.00	$18,595,556.07
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$243,995.91	$0.00	$0.00	$243,995.91
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$395,991.45	$0.00	$0.00	$395,991.45
Subtotal:	**$470,276.91**	**$343,013.45**	**$162,684.02**	**$7,150,857.44**	**$107,683.67**	**$2,805,148.51**	**$7,908,683.92**	**$14,845,093.31**	**$524,772.76**	**$52,555.41**	**$34,370,769.39**
Administration:	$14,354.49	$10,469.97	$4,965.68	$218,269.11	$3,286.88	$85,622.92	$241,400.62	$453,124.03	$16,017.90	$1,604.17	$1,049,115.78
Lease Space	$531.24	$387.48	$183.77	$8,077.82	$121.64	$3,168.78	$8,933.88	$16,769.45	$592.80	$59.37	$38,826.22
Total Expenditures:	**$485,162.64**	**$353,870.90**	**$167,833.48**	**$7,377,204.37**	**$111,092.19**	**$2,893,940.21**	**$8,159,018.42**	**$15,314,986.79**	**$541,383.46**	**$54,218.95**	**$35,458,711.39**
Over/Under Appropriation	($204,319.09)	$550,283.01	$2,178.23	($1,758,160.17)	144,811.38	($270,193.89)	($532,583.04)	$4,364,595.98	($6,859.80)	3,238.63	$2,292,991.23
										Difference between Total Expenditures and Total Final Budget	**$0.00**

Exhibit B7

FY2021 Authorized Budget v. Actual Expenditures

FY2021 - Budgeted Insurance Type Code	AUTO (AU)	AVIATION (AV)	BONDS (BO)	GENERAL (GL)	MALPRACTICE (MA)	MARINE (PI)	PROPERTY (PR)	WORK COMP (WC)	AIRPORT (AP)	MUSEUM (MF)	TOTAL
Authorized Budget:											
Component Detail											
Insurance Premiums	$0.00	$483,250.00	$77,550.00	$3,500.00	$0.00	$2,213,474.56	$5,118,935.00	$0.00	$346,691.00	$59,250.00	$8,302,650.56
Brokerage	$0.00	$5,273.31	$846.24	$38.19	$0.00	$24,153.83	$55,858.73	$0.00	$3,783.15	$646.55	$90,600.00
Actuarial	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$3,040.00
Data Processing	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$19,373.19	$0.00	$174,358.71
AG Defense	$48,914.82	$0.00	$0.00	$2,065,939.78	$287,083.69	$0.00	$0.00	$1,095,205.34	$83,076.90	$0.00	$3,580,220.53
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,650,000.00	$0.00	$0.00	$1,650,000.00
Loss Payments	544,931.42	$0.00	$0.00	7,786,544.01	600,000.00	573,625.47	2,343,377.38	12,420,761.40	$0.00	$0.00	$24,269,239.68
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$272,020.04	$0.00	$0.00	$272,020.04
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$492,099.84	$0.00	$0.00	$492,099.84
Subtotal:	$613,523.43	$508,200.50	$98,073.43	$9,875,699.17	$906,760.88	$2,830,931.05	$7,537,848.30	$15,949,763.81	$453,228.24	$60,200.55	$38,834,229.36
Administration:	$25,897.60	$21,451.79	$4,139.80	$416,865.74	$38,275.52	$119,497.18	$318,182.10	$932,252.06	$19,131.34	$2,541.14	1,898,234.27
Lease Space	$715.39	$592.58	$114.36	$11,515.40	$1,057.31	$3,300.96	$8,789.39	$25,752.31	$528.48	$70.20	$52,436.37
TOTAL	$640,136.42	$530,244.87	$102,327.59	$10,304,080.31	$946,093.71	$2,953,729.19	$7,864,819.79	$16,907,768.18	$472,888.06	$62,811.89	$40,784,900.00
Property Premium Credit											-
Total Revenue:	**$640,136.42**	**530,244.87**	**102,327.59**	**$10,304,080.31**	**946,093.71**	**2,953,729.19**	**7,864,819.79**	**$16,907,768.18**	**472,888.06**	**62,811.89**	**$40,784,900.00**
Carry Forward Amount											(12,328,916.76)
FY21 Judgement Bill											-
Cat Fund Supplemental											-
FY21 AR Lapse sweep CAT Fund											(1,129,392.98)
									Total Finalized Budget		$27,326,590.26

Actual Expenditures:	(AU)	(AV)	(BO)	(GL)	(MA)	(PI)	(PR)	(WC)	(AP)	(MF)	
Insurance Premiums	$0.00	$0.00	$76,026.00	$3,500.00	$0.00	$411,772.12	$79,106.00	$0.00	$400,481.00	$73,857.00	$1,044,742.12
Brokerage	$0.00	$0.00	$6,592.97	$303.52	$0.00	$35,708.86	$6,860.07	$0.00	$34,729.70	$6,404.88	$90,600.00
Actuarial	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$304.00	$3,040.00
Data Processing	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$22,531.25	$0.00	$202,781.23
AG Defense	$38,330.36	$4,788.92	$0.00	$2,045,517.56	$120,018.17	$2,340.67	$0.00	$1,059,742.73	$19,955.44	$0.00	$3,290,693.85
Claim Adjusters	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,800,000.00	$0.00	$0.00	$1,800,000.00
Loss Payments	$188,928.08	$310,562.38	$0.00	$2,838,660.01	$101,840.32	$61,371.85	$272,699.61	$14,333,081.58	$0.00	$0.00	$18,107,143.83
Second Injury Fund (SIF) Pymt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$298,774.45	$0.00	$0.00	$298,774.45
Self-Insured Employer fee	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$476,161.07	$0.00	$0.00	$476,161.07
Subtotal:	**$250,093.69**	**$338,186.55**	**$105,454.22**	**$4,910,816.34**	**$244,693.74**	**$534,028.75**	**$381,500.93**	**$17,990,595.08**	**$478,001.39**	**$80,565.88**	**$25,313,936.55**
Administration:	$19,314.60	$26,117.97	$8,144.17	$379,259.70	$18,897.57	$41,242.75	$29,463.11	$1,389,403.98	$36,915.79	$6,222.06	$1,954,981.70
Lease Space	$569.78	$770.48	$240.25	$11,188.17	$557.48	$1,216.66	$869.16	$40,987.45	$1,089.02	$183.55	$57,672.00
Total Expenditures:	**$269,978.07**	**$365,075.00**	**$113,838.65**	**$5,301,264.21**	**$264,148.78**	**$576,488.17**	**$411,833.20**	**$19,420,986.50**	**$516,006.19**	**$86,971.49**	**$27,326,590.26**
Over/Under Appropriation	$370,158.35	$165,169.87	($11,511.06)	$5,002,816.10	$681,944.93	$2,377,241.02	$7,452,986.59	($2,513,218.32)	($43,118.13)	(24,159.60)	$13,458,309.74
											$0.00

Difference between Total Expenditures and Total Final Budget

Exhibit B8

10 Year Summary

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	TOTAL DEFICITS 10 YR
AUTHORIZED BUDGET	$41,242,011	$41,200,099	$40,760,600	$39,380,703	$40,779,500	$40,784,900	$40,605,600	$40,593,300	$37,573,901	$33,186,976	$593,822,991
ACTUAL EXPENDITURE	$40,297,055	$41,972,560	$37,547,421	$45,749,317	$46,920,523	$27,326,590	$35,458,711	$34,220,966	$31,815,507	$33,734,894	$625,466,612
(DEFICIT)	$944,956	($772,461)	$3,213,179	($6,368,613)	($6,141,023)	$13,458,310	$5,146,889	$6,372,334	$5,758,394	($547,918)	$21,064,047

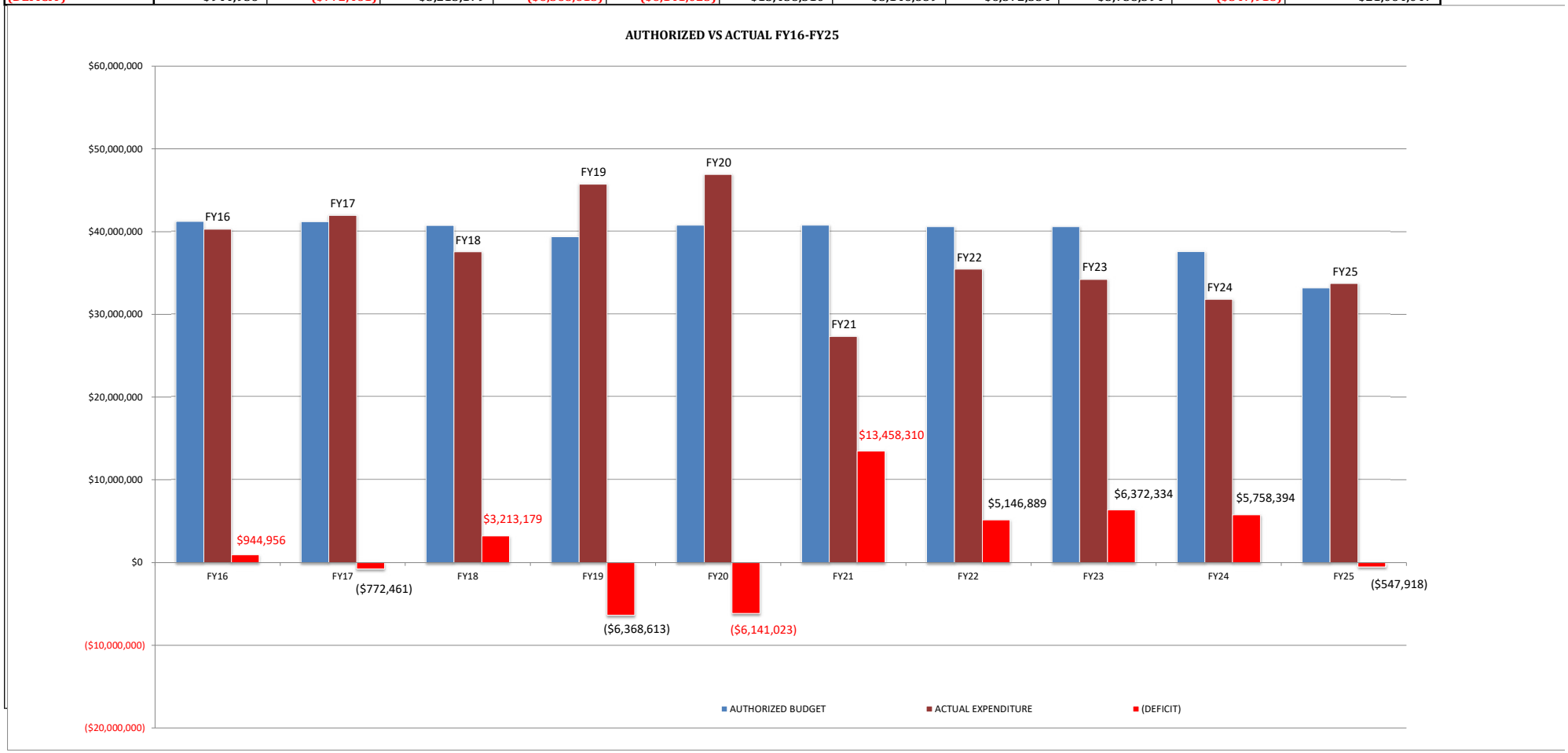


Exhibit C1

FY2026 Cost of Risk
General Liability

	Exposure Based Calculation 20%			Experienced Based Calculation 80%			
Department	**Payroll**	**Percent of Total**	**Exposure Based Premium Amount Charged**	**Total Incurred Losses FY20 Thru FY25**	**Percent of Total Limited Losses**	**Experience Based Premium Amount**	**Total Premium**
Office of the Governor	$ 24,073,000.00	0.94%	$ 3,313.65	$ 18,342.00	0.07%	$ 13,254.60	$ 16,568.25
Administration	$ 167,451,800.00	6.52%	$ 63,582.95	$ 1,167,816.00	4.58%	$ 254,331.82	$ 317,914.77
Law	$ 106,062,500.00	4.13%	$ 14,360.61	$ 191,628.00	0.75%	$ 57,442.46	$ 71,803.07
Revenue	$ 85,445,200.00	3.32%	$ 6,765.18	$ -	0.00%	$ 27,060.72	$ 33,825.90
Education	$ 40,931,800.00	1.59%	$ 3,290.43	$ 647.00	0.00%	$ 13,161.74	$ 16,452.17
Health	$ 213,576,800.00	8.31%	$ 17,805.90	$ 11,673.00	0.05%	$ 71,223.60	$ 89,029.50
Labor	$ 87,811,600.00	3.42%	$ 7,300.30	$ 4,531.00	0.02%	$ 29,201.19	$ 36,501.49
Commerce and Econ. Dev.	$ 88,664,300.00	3.45%	$ 7,020.05	$ -	0.00%	$ 28,080.22	$ 35,100.27
Military and Veterans Affair	$ 35,410,800.00	1.38%	$ 2,859.72	$ 730.00	0.00%	$ 11,438.89	$ 14,298.61
Natural Resources	$ 121,435,000.00	4.73%	$ 10,318.53	$ 24,131.00	0.09%	$ 41,274.12	$ 51,592.65
Fish and Game	$ 149,425,000.00	5.81%	$ 13,499.79	$ 25,795.00	0.10%	$ 53,999.16	$ 67,498.95
Public Safety	$ 182,048,800.00	7.08%	$ 120,990.09	$ 6,528,934.00	25.59%	$ 483,960.38	$ 604,950.47
Environ. Conservation	$ 75,243,000.00	2.93%	$ 11,524.80	$ 49,347.00	0.19%	$ 46,099.21	$ 57,624.01
Corrections	$ 305,251,000.00	11.88%	$ 381,904.07	$ 9,518,562.00	37.31%	$ 1,527,616.30	$ 1,909,520.37
Transp. And Pub. Facilities	$ 471,162,600.00	18.33%	$ 217,235.25	$ 4,365,318.00	17.11%	$ 868,941.02	$ 1,086,176.27
Family & Comm Svcs	$ 228,524,200.00	8.89%	$ 114,078.56	$ 3,575,353.00	14.01%	$ 456,314.26	$ 570,392.82
Legislative Affairs	$ 64,564,900.00	2.51%	$ 5,170.47	$ 1,765.00	0.01%	$ 20,681.90	$ 25,852.37
Legislative Audit	$ 7,899,600.00	0.31%	$ 625.46	$ -	0.00%	$ 2,501.82	$ 3,127.28
Court System	$ 114,812,900.00	4.47%	$ 15,680.13	$ 26,768.00	0.10%	$ 62,720.52	$ 78,400.65
	$ 2,569,794,800.00	**100%**	**$ 1,017,325.97**	**$ 25,511,340.00**	**100%**	**$ 4,069,303.90**	**$ 5,086,629.87**

Exhibit C2

FY2026 Cost of Risk
Workers' Compensation

	Exposure Based Calculation 20%			Experienced Based Calculation 80%			
Department	**Payroll**	**Percent of Total**	**Exposure Portion**	**Total Incurred Losses Thru FY25**	**Percent of Total Limited Losses**	**Experience Portion**	**Total Premium**
Office of the Governor	$ 24,073,000.00	0.94%	$ 23,819.64	$ 203,087.12	0.35%	$ 95,278.58	$ 119,098.22
Administration	$ 167,451,800.00	6.52%	$ 84,621.26	$ 314,759.72	0.54%	$ 338,485.02	$ 423,106.28
Law	$ 106,062,500.00	4.13%	$ 44,536.23	$ 76,636.74	0.13%	$ 178,144.92	$ 222,681.15
Revenue	$ 85,445,200.00	3.32%	$ 71,213.73	$ 540,282.32	0.92%	$ 284,854.93	$ 356,068.66
Education	$ 40,931,800.00	1.59%	$ 21,485.10	$ 87,778.69	0.15%	$ 85,940.39	$ 107,425.49
Health	$ 213,576,800.00	8.31%	$ 127,987.93	$ 673,102.31	1.15%	$ 511,951.71	$ 639,939.64
Labor	$ 87,811,600.00	3.42%	$ 90,166.32	$ 785,211.56	1.34%	$ 360,665.26	$ 450,831.58
Commerce and Econ. Dev.	$ 88,664,300.00	3.45%	$ 38,009.73	$ 74,616.87	0.13%	$ 152,038.91	$ 190,048.64
Military and Veterans Affair	$ 35,410,800.00	1.38%	$ 130,749.32	$ 1,594,962.18	2.72%	$ 522,997.27	$ 653,746.59
Natural Resources	$ 121,435,000.00	4.73%	$ 307,369.02	$ 5,495,168.55	9.38%	$ 1,229,476.08	$ 1,536,845.10
Fish and Game	$ 149,425,000.00	5.81%	$ 257,324.54	$ 2,743,186.62	4.68%	$ 1,029,298.18	$ 1,286,622.72
Public Safety	$ 182,048,800.00	7.08%	$ 449,724.98	$ 7,932,903.55	13.54%	$ 1,798,899.94	$ 2,248,624.92
Environ. Conservation	$ 75,243,000.00	2.93%	$ 35,759.72	$ 110,771.66	0.19%	$ 143,038.90	$ 178,798.62
Corrections	$ 305,251,000.00	11.88%	$ 638,617.58	$ 8,890,117.40	15.17%	$ 2,554,470.31	$ 3,193,087.89
Transp. And Pub. Facilities	$ 471,162,600.00	18.33%	$ 1,487,468.34	$ 18,093,663.44	30.88%	$ 5,949,873.36	$ 7,437,341.70
Family & Comm Svcs	$ 228,524,200.00	8.89%	$ 807,631.31	$ 10,639,801.28	18.16%	$ 3,230,525.23	$ 4,038,156.54
Legislative Affairs	$ 64,564,900.00	2.51%	$ 24,941.33	$ 17,265.91	0.03%	$ 99,765.30	$ 124,706.63
Legislative Audit	$ 7,899,600.00	0.31%	$ 4,589.11	$ 22,935.07	0.04%	$ 18,356.43	$ 22,945.54
Court System	$ 114,812,900.00	4.47%	$ 63,811.22	$ 294,240.60	0.50%	$ 255,244.90	$ 319,056.12
	$ 2,569,794,800.00	**100%**	**$ 4,709,826.41**	**$ 58,590,491.59**	**100%**	**$ 18,839,305.62**	**$ 23,549,132.03**

Exhibit C3

Alaska Marine Ferry Hull Claims
Last 5 Years (FY21-FY25) Claims History by Vessel

VESSEL	% of Total	Marine Hull
KENNICOTT	79.53%	$ 2,155,401
COLUMBIA	13.48%	$ 365,377
MATANUSKA	6.98%	$ 189,251
LECONTE	0.00%	$ -
MALASPINA	0.00%	$ -
TUSTUMENA	0.00%	$ -
AURORA	0.00%	$ -
FAIRWEATHER	0.00%	$ -
CHENEGA	0.00%	$ -
TAKU	0.00%	$ -
LITUYA	0.00%	$ -
SUB TOTALS	**100%**	**$ 2,710,029**

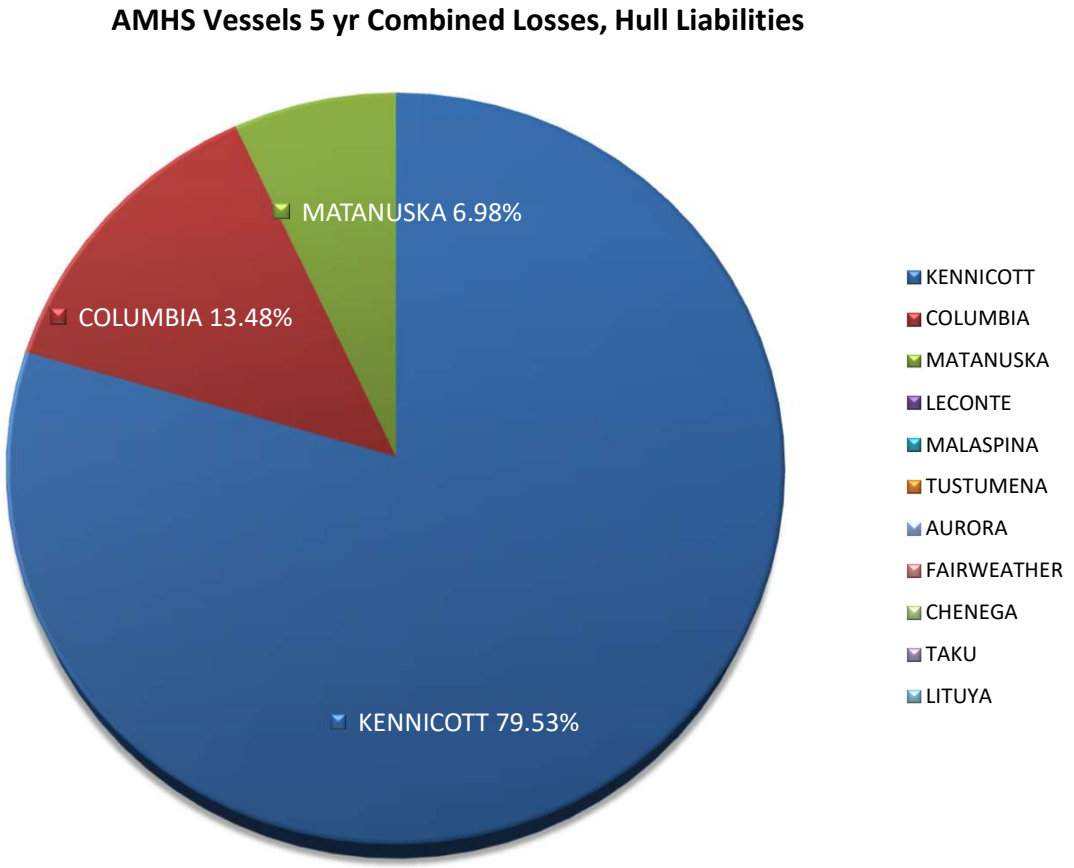


Exhibit C4

Workers' Compensation Cost
5 Year Combined Claims History by Department (FY2021 - FY2025)

Department	% of Total	Workers' Comp - 5 Year Totals
DOT&PF	36.35%	$ 19,975,005.36
Corrections	13.92%	$ 7,649,287.00
Public Safety	14.50%	$ 7,965,389.94
Family & Comm Services	14.31%	$ 7,865,014.00
Administration	0.47%	$ 258,069.00
Natural Resources	8.30%	$ 4,560,669.06
Law	0.24%	$ 132,542.38
Courts	0.35%	$ 192,654.00
Office of the Governor	0.26%	$ 140,763.80
Environmental Conservation	0.36%	$ 199,644.00
Fish & Game	4.75%	$ 2,611,662.00
Health	1.26%	$ 692,302.22
Labor & Workforce Dev	1.26%	$ 691,462.01
Legislative Affairs	0.05%	$ 28,061.00
Military and Veterans Affairs	1.58%	$ 870,113.17
Commerce and Econonic De	0.12%	$ 68,371.00
Revenue	1.80%	$ 986,485.46
Legislative Audit	0.00%	$ -
Education	0.12%	$ 65,029.00
	100%	**$ 54,952,524.40**

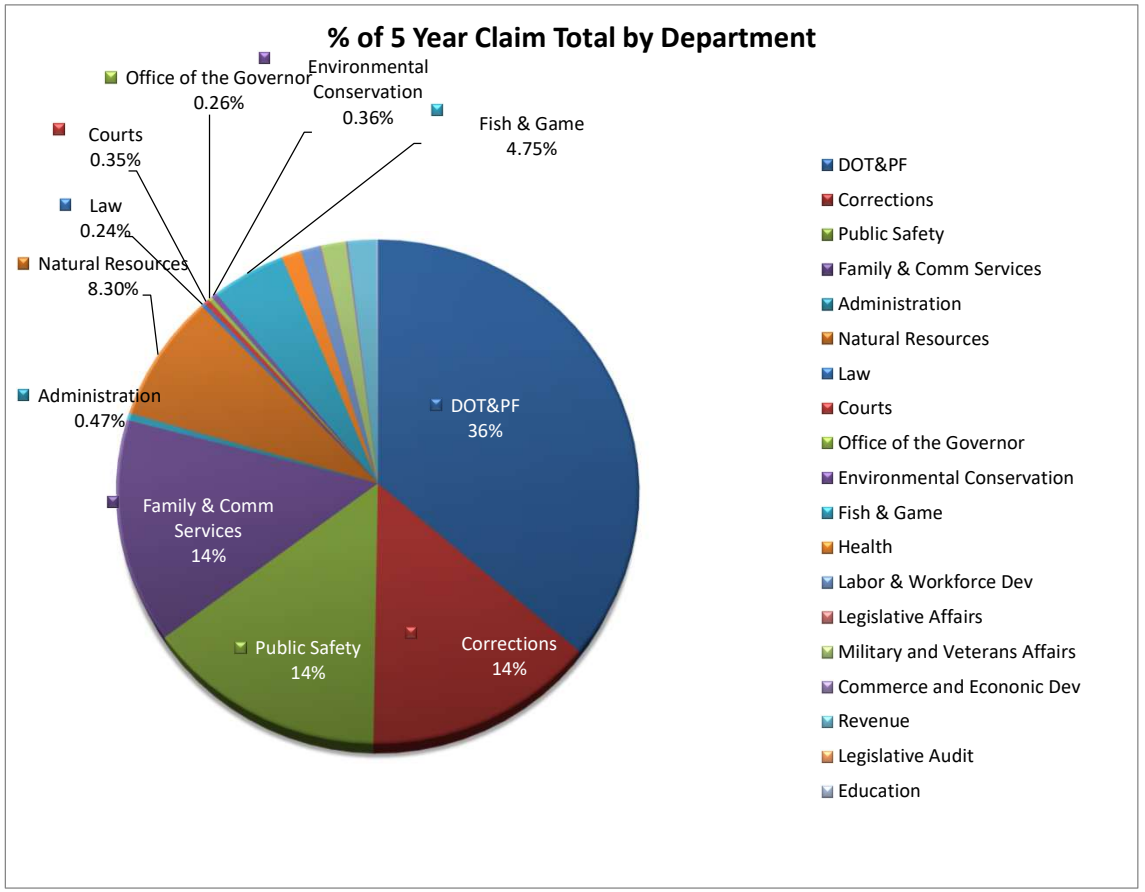


Exhibit C5

General Liability FY2021 - FY2025

Department	% of Total	General Liability Claims - 5 Year Totals
Corrections	47.34%	$ 6,964,726.88
DOT&PF	18.27%	$ 2,688,275.17
Public Safety	16.75%	$ 2,464,635.81
Family & Comm Services	8.48%	$ 1,247,262.45
Administration	8.00%	$ 1,177,134.49
Courts	0.04%	$ 5,631.68
Law	0.49%	$ 72,454.00
Environmental Conservation	0.34%	$ 49,347.26
Fish & Game	0.18%	$ 25,795.10
Office of the Governor	0.00%	$ -
Health	0.03%	$ 4,654.21
Natural Resources	0.06%	$ 9,171.00
Labor & Workforce Dev	0.00%	$ -
Legislative Affairs	0.01%	$ 762.33
Military and Veterans Affairs	0.00%	$ 730.32
Education	0.00%	$ 646.71
Commerce and Econonic Dev	0.00%	$ -
Revenue	0.00%	$ -
Legislative Audit	0.00%	$ -
	100%	**$ 14,711,227.41**

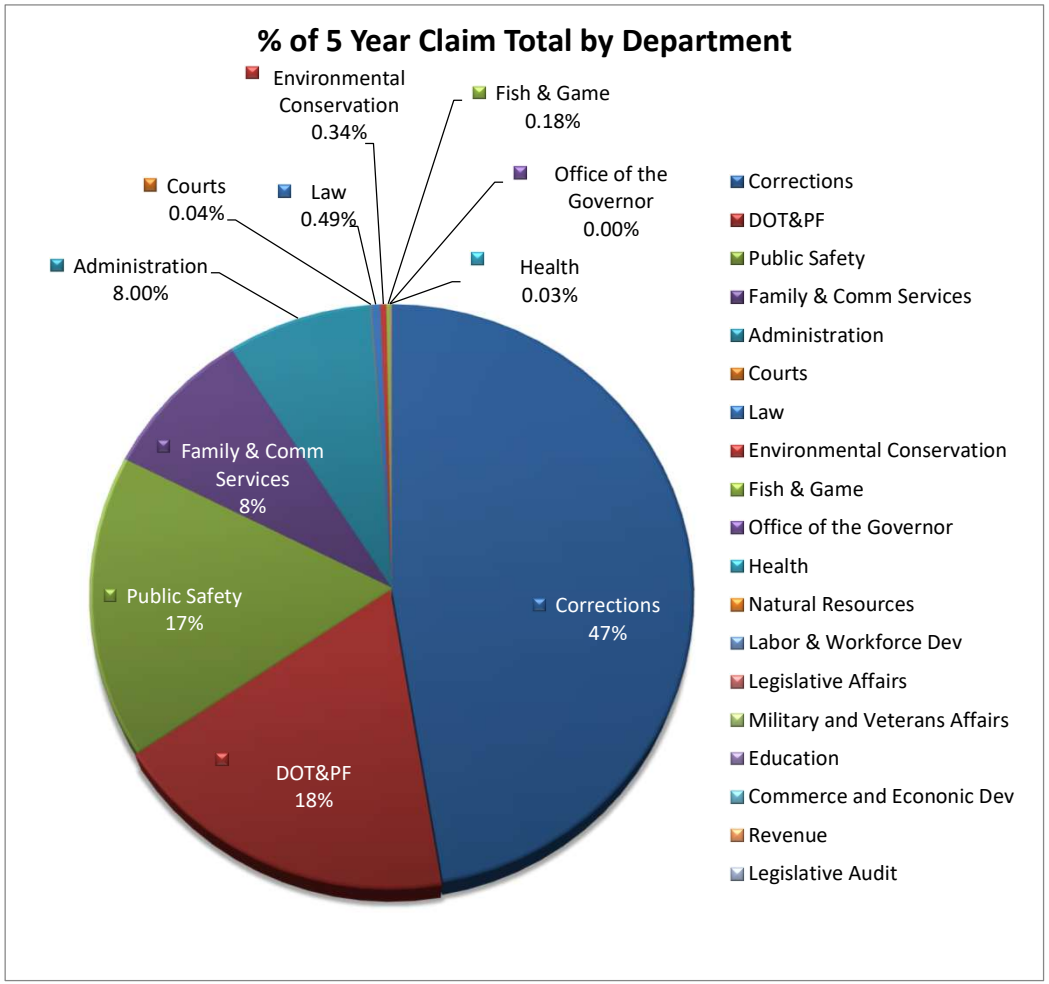


Exhibit C6

Auto Liability FY2021-FY2025

Department	% of Total (Claims)	Auto Liability Claims $
DPS	27.14%	$ 461,204
DOT&PF	61.43%	$ 1,043,946
Health	0.59%	$ 10,104
DFCS	2.98%	$ 50,571
DOC	2.30%	$ 39,139
DF&G	1.55%	$ 26,321
DMVA	1.59%	$ 26,982
DNR	0.85%	$ 14,486
GOV	0.47%	$ 8,040
DOLWD	0.87%	$ 14,733
COURT	0.14%	$ 2,433
DEED	0.00%	$ -
DCCED	0.08%	$ 1,369
DEC	0.01%	$ 110
LEG AFF	0.00%	$ -
REV	0.00%	$ -
LAW	0.00%	$ -
DOA	0.00%	$ -
LEG AUDIT	0.00%	$ -
5 YEAR TOTAL	**100%**	**$ 1,699,438**

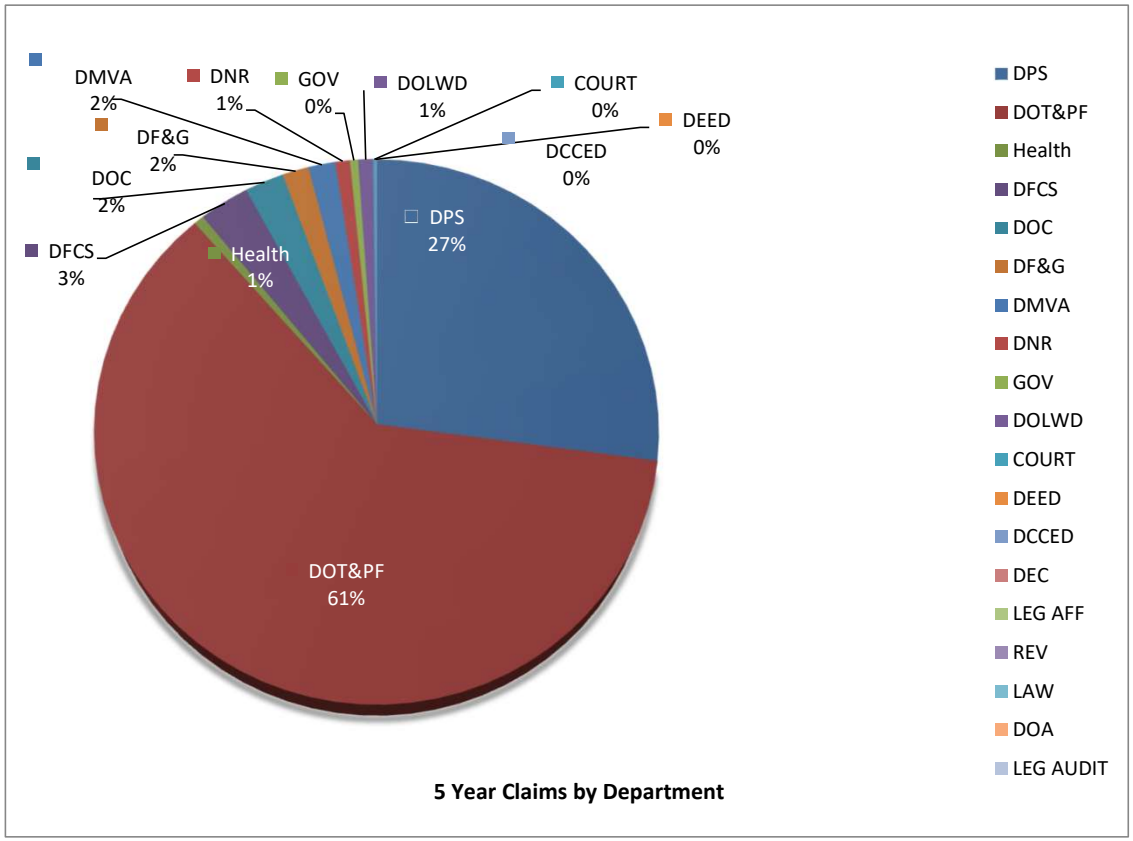


Exhibit C7

Aviation Combined Losses
Airport Liability and Aircraft Hull
5 Year History FY21-FY25
by Department

Department	% of Total Losses	Combined Loss Totals	Airport Losses	Aircraft Losses
D.O.T. & P.F.	100.00%	$ 2,582,289.30	$ 2,582,289.30	$ -
Natural Resources	0.00%	$ -	$ -	$ -
Public Safety	0.00%	$ 50.00	$ -	$ 50.00
Fish and Game	0.00%	$ -	$ -	$ -
SUB TOTALS	**100%**	**$ 2,582,339.30**	**$ 2,582,289.30**	**$ 50.00**

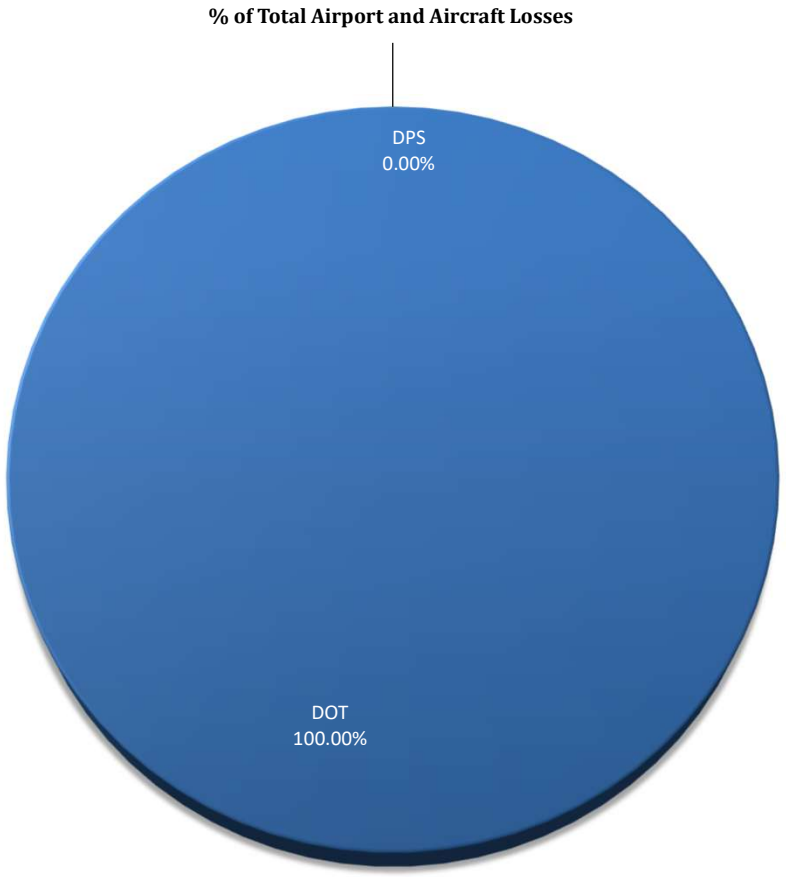


Exhibit C8

All Departments
Workers' Compensation Claims
Frequency to 100 FTE's

Department	2025			2024			2023			2022			2021		
	# New WC Claims	FTEs	#/100FTEs	# New WC Claims	FTEs	#/100FTEs	# New WC Claims	FTEs	#/100FTEs	# New WC Claims	FTEs	#/100FTEs	# New WC Claims	FTEs	#/100FTEs
Governor's Office	3	17	17.6	2	152	1.3	6	162	3.7	1	162	0.6	2	159	1.3
Administration	3	1204	0.2	6	1189	0.5	4	1256	0.3	5	1256	0.4	2	1273	0.2
Law	3	612	0.5	3	566	0.5	0	550	0.0	1	550	0.2	2	549	0.4
Revenue	0	522	0.0	4	523	0.8	2	513	0.4	4	513	0.8	1	505	0.2
Education	1	289	0.3	4	294	1.4	2	250	0.8	1	250	0.4	0	258	0.0
Health	17	1593	1.1	15	1569	1.0	8	1466	0.5	20	1466	1.4	0	0	0.0
Labor & Workforce Dev	6	701	0.9	6	515	1.2	11	690	1.6	8	690	1.2	8	681	1.2
Commerce & Economic Dev.	1	581	0.2	2	564	0.4	1	517	0.2	0	517	0.0	2	514	0.4
Military & Veterans Affairs	11	284	3.9	8	274	2.9	7	262	2.7	13	262	5.0	7	280	2.5
Natural Resources	57	862	6.6	62	840	7.4	56	773	7.2	56	773	7.2	46	726	6.3
Fish & Game	31	1046	3.0	40	1027	3.9	47	1017	4.6	46	1017	4.5	23	1021	2.3
Public Safety	91	1017	8.9	86	1004	8.6	97	978	9.9	97	978	9.9	118	883	13.4
Environmental Conservation	6	559	1.1	1	549	0.2	6	503	1.2	1	503	0.2	1	471	0.2
Corrections	114	2123	5.4	110	2123	5.2	114	2107	5.4	131	2107	6.2	128	2050	6.2
DOT & P.F	163	3166	5.1	197	3150	6.3	159	2954	5.4	194	2954	6.6	167	2911	5.7
Family & Community Svcs (previously H&SS)	101	1895	5.3	131	1889	6.9	141	1845	7.6	151	1845	8.2	178	3351	5.3
Legislative Affairs	0	330	0.0	0	329	0.0	1	317	0.3	2	317	0.6	1	316	0.3
Legislative Audit	0	44	0.0	1	44	2.3	0	47	0.0	0	47	0.0	1	44	2.3
Courts	9	769	1.2	3	763	0.4	9	754	1.2	9	754	1.2	8	755	1.1
FISCAL YEAR TOTALS	617	17614	3.5	681	17364	3.9	671	16960	4.0	740	16960	4.4	695	16747	4.1

Note: Work Comp FTEs taken from CORA

Exhibit C9

All Departments
Workers Compensation Claim Severity
per 100 FTE's

Department	FY2025			FY2024			FY2023			FY2022			FY2021			5 yr Total Claim Cost
	Claim Cost $	FTEs	$/100FTEs	Claim Cost $	FTEs	$/100FTEs	Claim Cost $	FTEs	$/100FTEs	Claim Cost $	FTEs	$/100FTEs	Claim Cost $	FTEs	$/100FTEs	
Governor's Office	$ 28,583	17	$ 168,135	$ 38,886	152	$ 25,583	$ 69,943	162	$ 43,095	$ 11	162	$ 7	$ 64,950	159	$ 40,849	$ 202,373
Administration	$ 15,268	1204	$ 1,268	$ 152,281	1189	$ 12,807	$ 49,981	1256	$ 3,980	$ 25,417	1256	$ 2,024	$ 90,358	1273	$ 7,098	$ 333,304
Law	$ 34,100	612	$ 5,572	$ 47,750	566	$ 8,436	$ -	550	$ -	$ 17,280	550	$ 3,142	$ 29,863	549	$ 5,439	$ 128,993
Revenue	$ -	522	$ -	$ 57,616	523	$ 11,016	$ 2,393	513	$ 467	$ 89,010	513	$ 17,361	$ -	505	$ -	$ 149,019
Education	$ 560	289	$ 194	$ 67,823	294	$ 23,069	$ 17,506	250	$ 6,994	$ 20,500	250	$ 8,190	$ -	258	$ -	$ 106,388
Health	$ 249,488	1593	$ 15,662	$ 225,203	1569	$ 14,353	$ 84,385	1466	$ 5,756	$ 183,580	1466	$ 12,523	$ 2,669,003	1484	$ 179,852	$ 3,411,659
Labor & Workforce Dev	$ 113,261	701	$ 16,157	$ 81,314	515	$ 15,789	$ 234,084	690	$ 33,925	$ 69,973	690	$ 10,141	$ 164,775	681	$ 24,196	$ 663,407
Commerce & Economic Dev.	$ 3,355	581	$ 577	$ 258	564	$ 46	$ 6,000	517	$ 1,161	$ -	517	$ -	$ 49,800	514	$ 9,689	$ 59,413
Military & Veterans Affairs	$ 39,856	284	$ 14,034	$ 323,321	274	$ 118,000	$ 442,001	262	$ 168,703	$ 70,775	262	$ 27,013	$ 135,153	280	$ 48,269	$ 1,011,106
Natural Resources	$ 270,676	862	$ 31,401	$ 3,195,250	840	$ 380,387	$ 700,443	773	$ 90,614	$ 309,020	773	$ 39,977	$ 617,075	726	$ 84,997	$ 5,092,464
Fish & Game	$ 256,316	1046	$ 24,504	$ 481,009	1027	$ 46,836	$ 691,821	1017	$ 68,026	$ 800,448	1017	$ 78,707	$ 361,890	1021	$ 35,445	$ 2,591,483
Public Safety	$ 1,110,850	1017	$ 109,228	$ 996,206	1004	$ 99,224	$ 4,358,644	978	$ 445,669	$ 1,664,075	978	$ 170,151	$ 1,009,955	883	$ 114,378	$ 9,139,730
Environmental Conservation	$ 100,986	559	$ 18,065	$ -	549	$ -	$ 56,079	503	$ 11,142	$ 3,896	503	$ 774	$ -	471	$ -	$ 160,961
Corrections	$ 1,710,826	2123	$ 80,585	$ 1,117,833	2123	$ 52,653	$ 3,920,521	2107	$ 186,071	$ 1,375,920	2107	$ 65,302	$ 1,564,539	2050	$ 76,319	$ 9,689,638
DOT & P.F.	$ 3,258,543	3166	$ 102,912	$ 3,727,577	3150	$ 118,336	$ 3,278,697	2954	$ 111,003	$ 3,000,178	2954	$ 101,574	$ 3,223,208	2911	$ 110,725	$ 16,488,203
Family & Community Svcs (previously H&SS)	$ 1,182,711	1895	$ 62,412	$ 1,828,361	1889	$ 96,790	$ 2,312,005	1845	$ 125,312	$ 1,882,644	1845	$ 102,040	$ 2,669,003	1867	$ 142,957	$ 9,874,724
Legislative Affairs	$ -	330	$ -	$ -	329	$ -	$ 23,050	317	$ 7,278	$ 398	317	$ 126	$ 4,500	316	$ 1,424	$ 27,948
Legislative Audit	$ -	44	$ -	$ 19,450	44	$ 44,205	$ -	47	$ -	$ -	47	$ -	$ 17,500	44	$ 39,503	$ 36,950
Courts	$ 67,547	769	$ 8,784	$ 37,500	763	$ 4,915	$ 103,732	754	$ 13,758	$ 97,563	754	$ 12,939	$ 38,835	755	$ 5,144	$ 345,178
Fiscal Year Totals	$ 8,442,927	17614	$ 47,932	$ 12,397,635	17364	$ 71,398	$ 16,351,284	16960	$ 96,409	$ 9,610,688	16960	$ 56,665	$ 12,710,406	16747	$ 75,895	$ 59,512,941

Note: Work Comp FTEs taken from CORA

Exhibit C10

Buildings Premium Cost

Fiscal Year	FY2025*	FY2024*	FY2023*	FY2022**	FY2021*
Replacement Cost Value	7,307,427,570	$ 7,313,265,895	$ 7,305,652,605	$ 7,591,239,597	$ 7,701,592,472
Premium Cost Per Year (Broker)	$ 40,000	$ 59,800	$ 59,800	$ 7,183,292	$ 79,106

***Fire, Earthquake, Flood Loss Self-Insured - Premium Decrease**

****Excess Insurance purchased including Fire, Earthquake, Flood Loss FY22 Premium Increase**

Exhibit C11

Workers' Compensation Medical Cost CY2016-CY2025

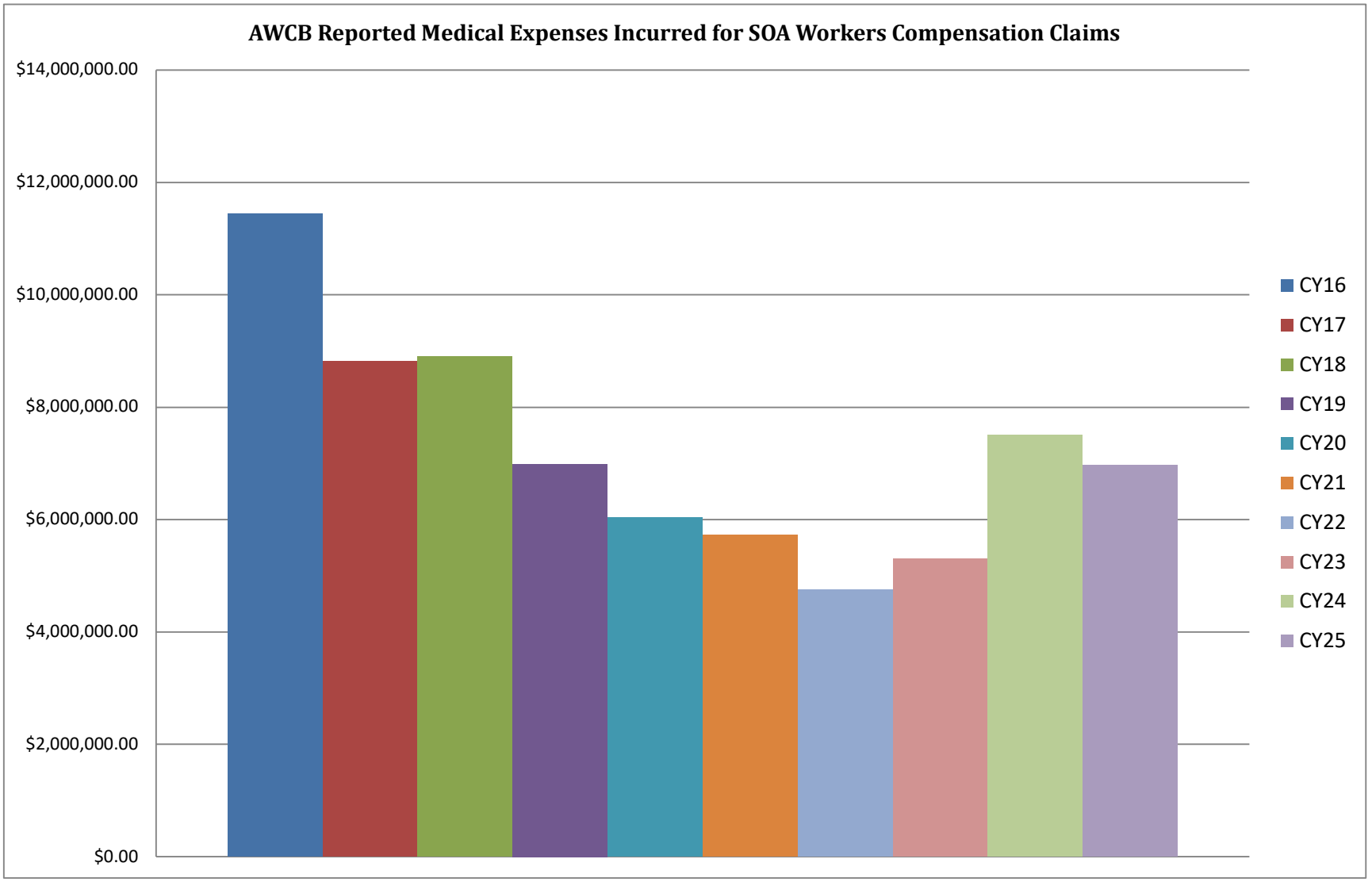
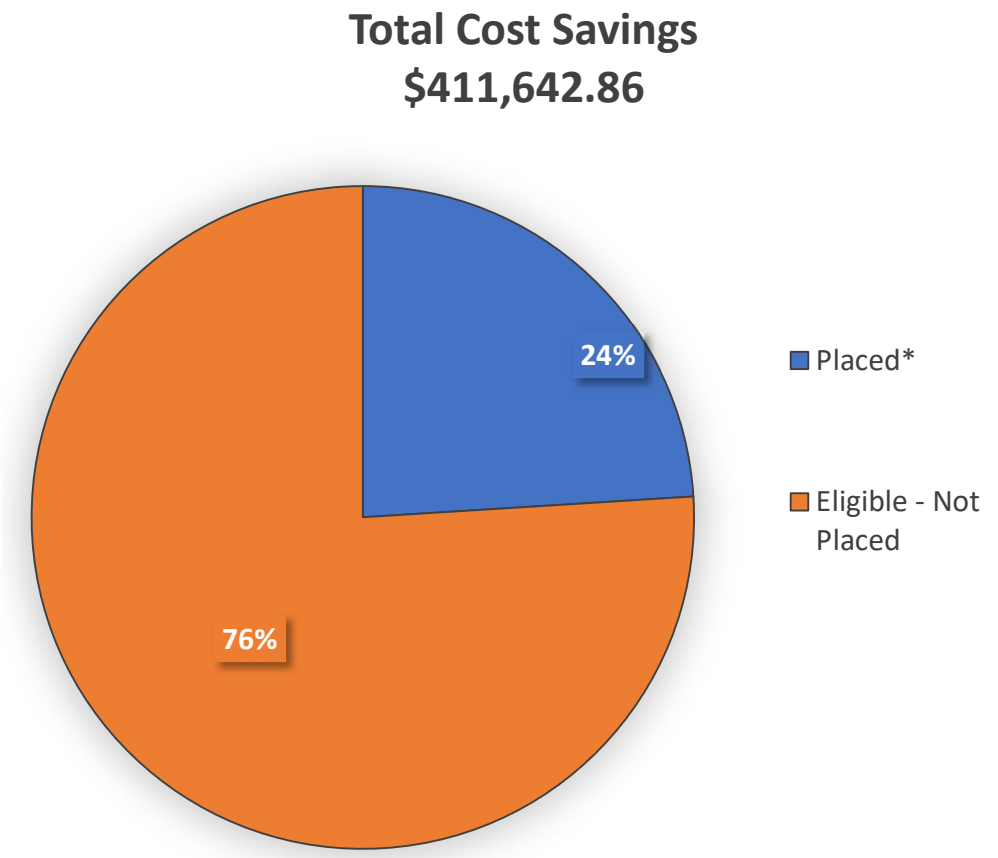


Exhibit C12

FY2025 Light Duty Return To Work

Light Duty Program	Employees	% of Total
Placed*	18	24%
Eligible - Not Placed	57	76%
Total	**75**	**100%**

* Low % Placed due to personnel turnover