



**California JPIA  
El Capitan Room  
8081 Moody Street  
La Palma, California 90623**

**AGENDA**

**BUDGET COMMITTEE**

**June 17, 2026**

**3:30 P.M.**

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**CALL TO ORDER**

Chairman Sonny Santa Ines

**ROLL CALL**

Margaret Finlay  
Ray Marquez  
Mary Ann Reiss  
Sonny Santa Ines  
Mark Waronek  
Thaddeus McCormack  
Jose Gomez  
Brad McKinney

**ORAL COMMUNICATIONS**

Any persons present desiring to address the Budget Committee on any proper matter may do so at this time.

**1. CONSIDERATION**

Proposed Budgets for Fiscal Years 2026-27 and 2027-28

**ADJOURNMENT**

In compliance with Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Agency Clerk at (562) 467-8736. Notification 48 hours before meeting will enable the Authority to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

**TELECONFERENCE PARTICIPATION**

To be a voting participant in action items appearing on the agenda, the participant's teleconference location must appear below, and the participant must have posted the agenda in a location accessible to the general public no less than 72 hours prior to the announced meeting time, in accordance and within the requirements of the Brown Act (Gov. Code, § 54950 et seq.). At the announced time of the meeting, teleconference participants (unless otherwise instructed) should call the California JPIA's

teleconference number at **(669) 254-5252**, enter Meeting ID: **165 998 9191** Password: **778413** and identify themselves for the record.

To access the video conferencing and view the meeting online, go to  
<https://cjpia-org.zoomgov.com/j/1659989191?pwd=u16zWLFpFaGGoNAZrUFnfnQoLAE1qa.1>

If you have any problems with the meeting link or connecting to the meeting, please call Veronica Ruiz at (562) 455-0321.

**TELECONFERENCE  
LOCATIONS**

Mary Ann Reiss  
266 Encanto Avenue  
Pismo Beach, CA 93449

Dated: June 11, 2026  
Posted: June 11, 2026

s/Veronica Ruiz  
Veronica Ruiz, CMC  
Agency Clerk

**AFFIDAVIT OF POSTING**

I, Veronica Ruiz, declare as follows: That I am the duly designated Agency Clerk for the California Joint Powers Insurance Authority, and that I caused to be posted the foregoing agenda in accordance with the Brown Act. Dated this 11th day of June, 2026.

By: Veronica Ruiz, CMC, Agency Clerk

# CALIFORNIA JPIA

## AGENDA REPORT

**To:** BUDGET COMMITTEE

**From:** Alexander Smith, Chief Executive Officer

**By:** Jason McBride, Finance Director

**Date:** June 17, 2026

**Subject:** Proposed Budgets FY 2026-27 and 2027-28

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The proposed 2026-27 and 2027-28 budgets are attached for the Committee's review. An overview will be presented at the meeting along with background information and context about how the budget will address anticipated funding needs and support the Authority's strategic priorities.

### **Recommended Action**

It is recommended that the Budget Committee review and approve the proposed budgets for 2026-27 and 2027-28 and recommend further approval by the Executive Committee.



# PROPOSED BUDGET

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California Joint Powers Insurance Authority  
Fiscal Years 2026-2027 and 2027-2028



## Executive Committee

Margaret Finlay, President, City of Duarte  
Mary Ann Reiss, Vice President, City of Pismo Beach  
Tom Chavez, Secretary, City of Temple City  
Sonny Santa Ines, City of Bellflower  
Mark Waronek, City of Lomita  
Steve Tye, City of Diamond Bar  
Jennifer Perez, City of Norwalk  
Cynthia Sternquist, Foothill Transit  
Ray Marquez, City of Chino Hills

## Advisory Committees

Thaddeus McCormack, Chairman, Managers Committee  
Jose Gomez, Treasurer, Chairman, Finance Officers Committee  
Brad McKinney, Chairman, Risk Managers Committee

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June 17, 2026

To: Board of Directors

From: Alexander Smith, Chief Executive Officer

Subject: Operating Budgets for Fiscal Years 2026-27 and 2027-28

The 2026-27 and 2027-28 budgets support the Authority's mission to provide innovative risk management solutions by funding valuable programs and services for members. The budgets allocate funding to address member priorities in a fiscally responsible manner. Priorities include a focus on information technology, adapting training programs to accommodate member needs and preferences, and advancing the reach of risk management and loss control initiatives. These expenditures will provide members with useful tools for identifying risk exposures and preventing claims.

The budgets align with the Authority's strategic plan and were developed consistent with the core values of *Integrity, Excellence, Innovation, and Teamwork*. The goal remains to *exceed members' expectations by providing innovative risk management solutions for our public agency partners*. The budgets are based on input from a variety of stakeholders, including city council members, city managers, finance officers, risk managers, and other staff who participate in risk management efforts.

## **Overview**

The budget for 2026-27 reflects total revenues of \$201.4 million compared to \$200.8 million in expenses, yielding an estimated increase in net position of \$616 thousand, or +0.3 percent of gross revenues. Both projected revenues and expenditures are expected to increase relative to the prior year. For the 2027-28 budget year, revenues are projected at \$207.5 million, with \$203.5 million in expenses. The corresponding increase in net position is \$3.9 million or +1.9 percent of gross revenues. Claim payment projections were based on the most recent actuarial study and are net of risk exposures ceded to Sequoia Pacific Reinsurance Company, which ultimately reduces the Authority's retained risk but results in an associated increase in reinsurance premiums.

Approximately 86 percent of expenditures are directly attributable to the cost of risk. This includes claim payments, excess and reinsurance premiums, claims administration, and broker fees. Investment earnings have reached as high as 4% recently. However, current projections anticipate rates declining within the budgeted period. As such, the conservative earnings rate assumption utilized for the budget was 2.0 percent and was applied to the portfolio's projected average daily balances through fiscal year 2027-28.

Several key initiatives are budgeted during the two-year budget period: (1) New risk management programs that address potential high-frequency or high-severity risks; (2) Expanding members' utilization of the Authority's existing risk management programs; (3) Expanding the reach of classroom training opportunities to members and enabling better training management; (4) Technology projects that enhance members' experience accessing and utilizing Authority resources; and (5) Construction of a new building that will be used primarily to produce training content for members.

### Staffing and Organizational Structure

The budget reflects the Authority's recent department reconfiguration. The new structure facilitates enhanced communication and collaboration across the organization. As part of the restructure, the Communications Department was spun out of Executive Management, due to its increasing levels of support activity and functional complexity.

The budget provides for 40 full-time staff positions, which includes 3 vacant positions that were previously authorized and carried forward, and 1 new position—Employment Practices Attorney. The new position is budget neutral, and is being in-sourced and will produce a corresponding expense reduction in consulting services. Two new member agencies joined the Authority effective July 1, 2026 which means the vacancies will need to be filled in order to maintain service levels given the larger number of members and the associated service delivery demands—particularly as it relates to risk management and claims and insurance services.

### Net Position

The Authority's net position has fluctuated in recent years due to rising claim costs, which include higher claim payments and higher excess and reinsurance premiums. Despite these challenging developments, the financial condition of the Authority remains strong and is well-positioned to meet ongoing challenges within the operating environment. Those challenges include: (1) cyclical insurance markets,

(2) social inflation and large jury verdicts against public agencies, (3) a difficult California legal environment, particularly as it relates to joint and several liability, and (4) emerging and escalating liability risks.

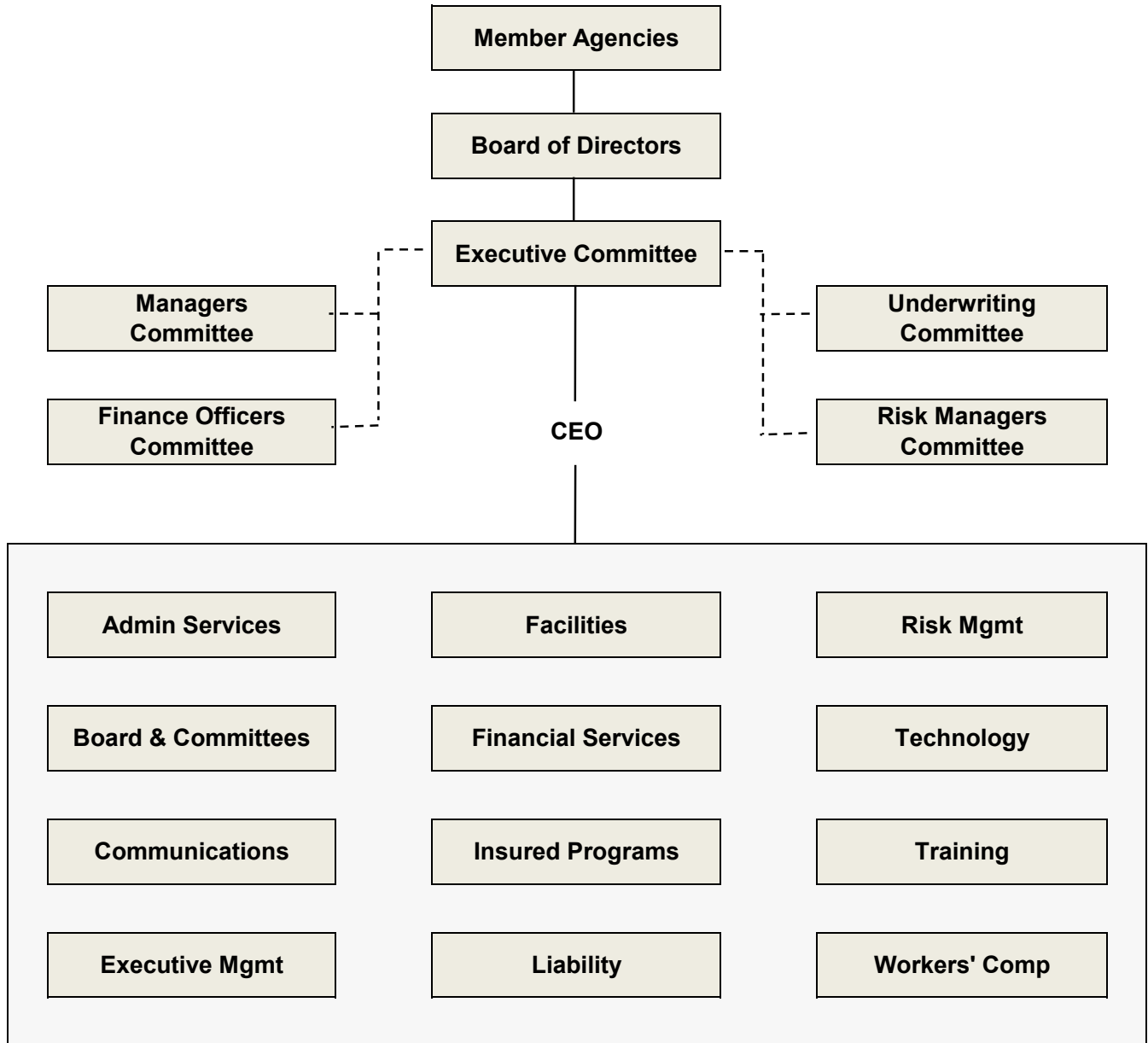
Net position provides members with an important hedge against price volatility brought on by these economic factors and allows for a degree of stability in member contribution rates from year to year. To the extent the Authority can provide budget predictability within a reasonable range when it comes to member contributions, it will. Pricing stability is an important goal in the Authority's underwriting process. The guiding principles for member cost allocation are:

- Solvency
- Fairness
- Simplicity

Net position is also necessary to address the long-term nature of claim development. About 5 to 10 percent of the Authority's claims take more than 10 years to resolve. This subset of claims are often the ones with the highest severity. Their ultimate cost is not known until the subject coverage year is closed. Claim development varies by coverage line but can take 10-15 years for some litigated liability claims and 25-30 years for severe workers' compensation claims. Having sufficient reserves is particularly important when adverse development occurs late in a claim's life cycle.

The net position of the Authority, excluding Sequoia Pacific and Central Coast Cities Self Insurance Fund (CCCSIF), was \$80.4 Million as of June 30, 2025, and is projected to be \$75.4 Million as of June 30, 2026.

# Organizational Structure



# Budgeted Positions

Job Title	Department	FTE		
		2025-26	2026-27	2027-28
1 Accountant	Financial Services	1.00	1.00	1.00
2 Accountant	Financial Services	1.00	1.00	1.00
3 Administrative Analyst	Training	1.00	1.00	1.00
4 Administrative Analyst	Administrative Services	1.00	1.00	1.00
5 Administrative Analyst	Communications	1.00	1.00	1.00
6 Administrative Assistant	Training	1.00	1.00	1.00
7 Administrative Assistant	Communications	1.00	1.00	1.00
8 Administrative Assistant	Administrative Services	1.00	1.00	1.00
9 Agency Clerk	Administrative Services	1.00	1.00	1.00
10 Assistant to the CEO	Executive Management	0.00	1.00	1.00
11 Chief Administrative Officer	Executive Management	1.00	1.00	1.00
12 Chief Executive Officer	Executive Management	1.00	1.00	1.00
13 Chief Operating Officer	Executive Management	1.00	1.00	1.00
14 Communications Director	Communications	1.00	1.00	1.00
15 Data Analyst	Technology	0.00	1.00	1.00
16 Employment Practices Attorney	Liability	0.00	1.00	1.00
17 Employment Practices Manager	Liability	1.00	1.00	1.00
18 Facilities Specialist	Facilities	1.00	1.00	1.00
19 Finance Director	Financial Services	1.00	1.00	1.00
20 Insurance Programs Manager	Insured Programs	1.00	1.00	1.00
21 Liability Program Manager	Liability	1.00	1.00	1.00
22 Management Analyst	Communications	1.00	1.00	1.00
23 Management Analyst	Liability	1.00	1.00	1.00
24 Risk Services Director	Risk Management	1.00	1.00	1.00
25 Senior Accountant	Financial Services	1.00	1.00	1.00
26 Senior Risk Manager	Risk Management	1.00	1.00	1.00
27 Senior Risk Manager	Risk Management	1.00	1.00	1.00
28 Senior Risk Manager	Risk Management	1.00	1.00	1.00
29 Senior Risk Manager	Risk Management	1.00	1.00	1.00
30 Senior Risk Manager	Risk Management	1.00	1.00	1.00
31 Senior Risk Manager	Risk Management	1.00	1.00	1.00
32 Senior Risk Manager	Risk Management	1.00	1.00	1.00
33 Senior Risk Manager #8	Risk Management	0.00	1.00	1.00
34 Senior Training Specialist	Training	1.00	1.00	1.00
35 Senior Underwriter	Financial Services	1.00	1.00	1.00
36 Technology Projects Manager	Technology	1.00	1.00	1.00
37 Training Coordinator	Training	1.00	1.00	1.00
38 Training Manager	Training	1.00	1.00	1.00
39 Training Specialist	Training	1.00	1.00	1.00
40 Workers' Compensation Program Manager	Workers' Compensation	1.00	1.00	1.00
<b>Total</b>		<b>36.00</b>	<b>40.00</b>	<b>40.00</b>

## FTEs by Department

Department	FTE		
	2025-26	2026-27	2027-28
1 Board and Committees	0.00	0.00	0.00
2 Executive Management	3.00	4.00	4.00
3 Communications	4.00	4.00	4.00
4 Administrative Services	3.00	3.00	3.00
5 Facilities	1.00	1.00	1.00
6 Financial Services	5.00	5.00	5.00
7 Insured Programs	1.00	1.00	1.00
8 Liability	3.00	4.00	4.00
9 Risk Management	9.00	10.00	10.00
10 Technology	1.00	2.00	2.00
11 Training	5.00	5.00	5.00
12 Workers' Compensation	1.00	1.00	1.00
Total	36.00	40.00	40.00

# Revenues and Expenses

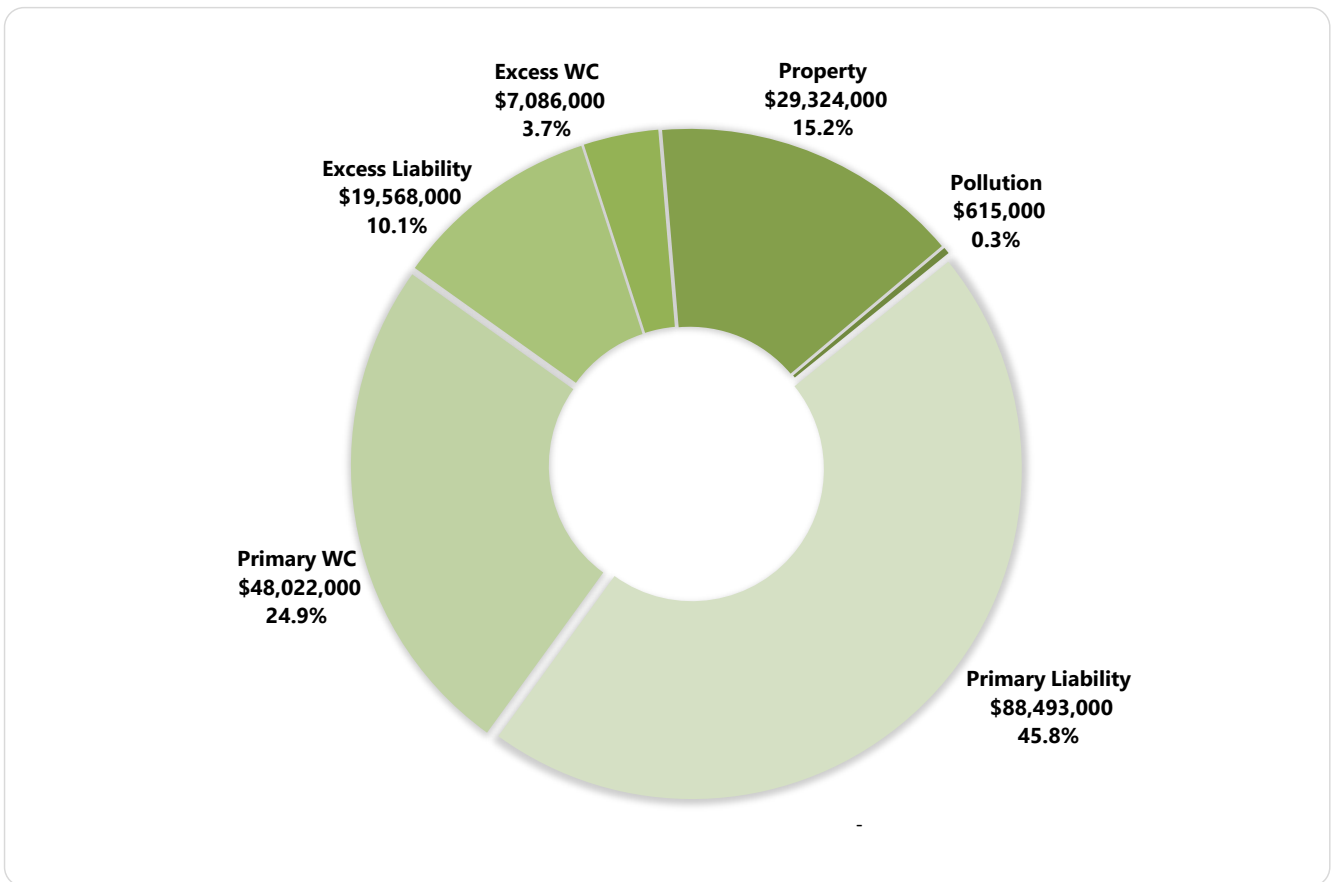
# Summary of Revenues

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
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## Revenues

Annual Contributions	\$ 141,729,829	\$ 149,625,000	\$ 149,810,723	\$ 154,071,000	\$ 165,775,933	\$ 193,108,000	\$ 199,031,000
Retrospective Adjustments	400,594	-	6,137,373	-	-	-	-
Other Revenues	1,680,112	1,153,800	1,892,155	1,190,700	1,250,779	1,414,000	1,459,500
Non-Operating Revenues	15,649,725	5,289,000	22,488,197	5,553,000	9,049,148	6,840,000	6,977,000
<b>Total Revenues</b>	<b>\$ 159,460,260</b>	<b>\$ 156,067,800</b>	<b>\$ 180,328,448</b>	<b>\$ 160,814,700</b>	<b>\$ 176,075,860</b>	<b>\$ 201,362,000</b>	<b>\$ 207,467,500</b>

Annual Contributions by Program  
2026-27



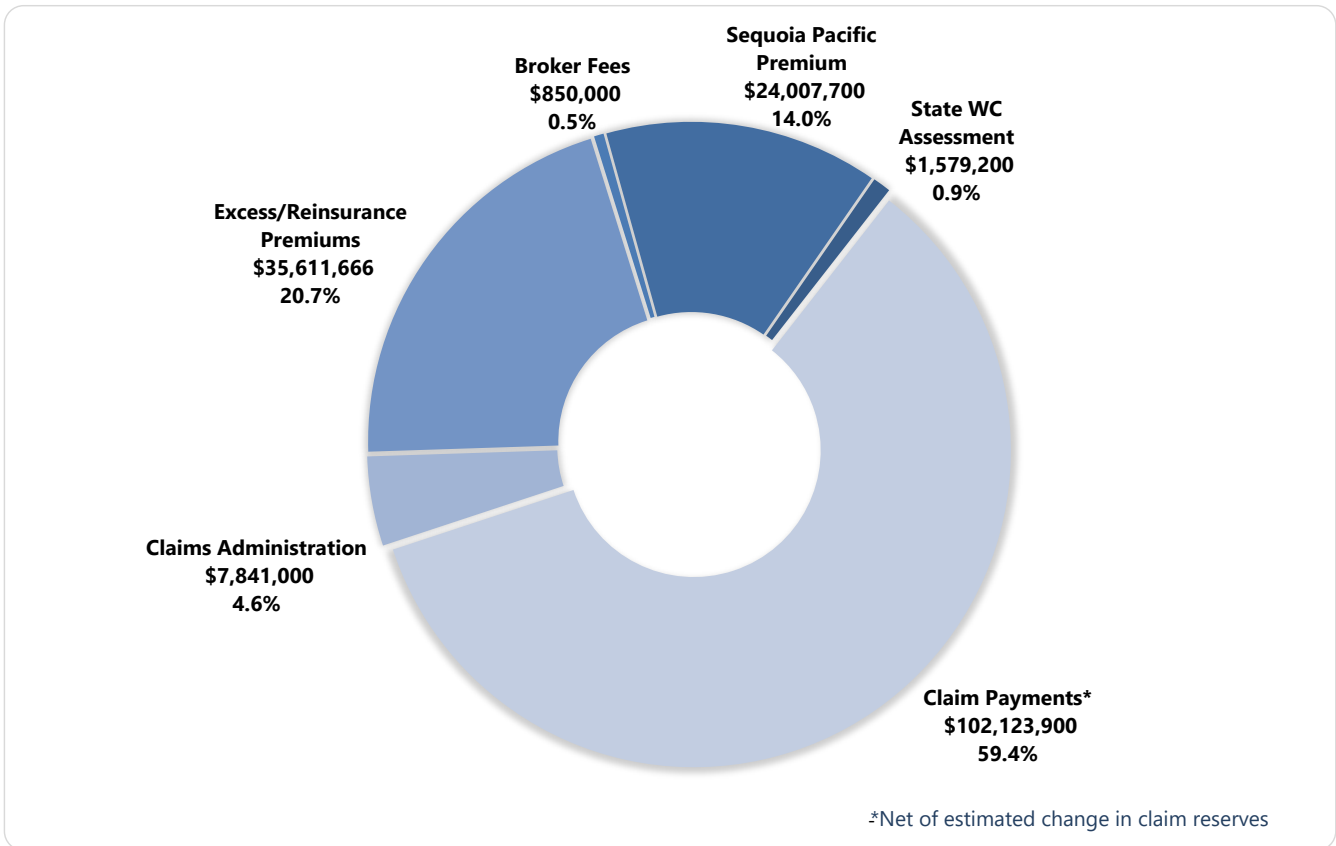
# Summary of Expenses

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
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## Expenses

Coverage	\$ 137,294,118	\$ 128,403,000	\$ 193,808,362	\$ 128,297,800	\$ 157,848,397	\$ 172,013,466	\$ 173,330,465
Salaries, Benefits and Taxes	9,143,849	9,340,500	11,119,184	10,280,000	10,076,827	11,376,100	11,895,800
General and Administrative	9,076,816	10,080,200	9,869,158	11,860,300	9,833,080	11,702,850	13,026,271
Contractual Services	3,502,812	4,350,100	3,488,367	4,312,800	3,371,521	5,653,640	5,289,840
<b>Total Expenses</b>	<b>\$ 159,017,595</b>	<b>\$ 152,173,800</b>	<b>\$ 218,285,071</b>	<b>\$ 154,750,900</b>	<b>\$ 181,129,825</b>	<b>\$ 200,746,056</b>	<b>\$ 203,542,375</b>

Coverage Expenses by Type  
2026-27



# Sequoia Pacific Premium

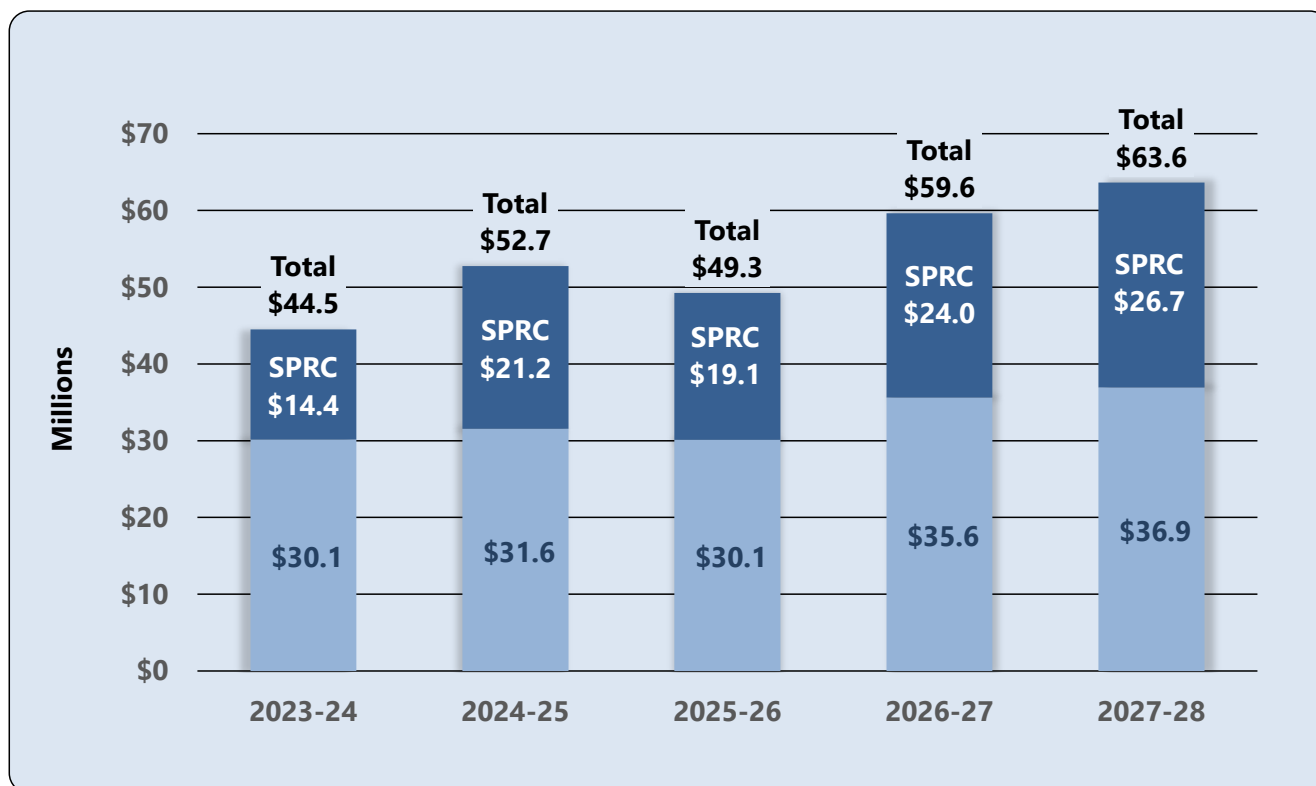
	2023-24	2024-25	2024-25	2025-26	2025-26	2026-27	2027-28
	Actual	Adopted	Actual	Adopted	Estimated	Proposed	Proposed

## SPRC Premium

Primary Liability Program	\$ 4,534,680	\$ 8,306,000	\$ 8,292,610	\$ 8,721,000	\$ 7,090,000	\$ 9,217,000	\$ 10,599,550
Excess Liability Program	1,825,320	2,769,000	3,813,390	2,907,000	2,910,000	3,783,000	4,350,450
Primary WC Program	2,169,000	3,750,000	3,144,960	3,938,000	2,704,320	3,245,184	3,731,962
Excess WC Program	831,000	1,250,000	1,223,040	1,313,000	1,051,680	1,262,016	1,451,318
Property Program	5,000,000	4,700,000	4,715,000	4,794,000	5,385,000	6,500,500	6,575,575

<b>Total Premium</b>	<b>\$ 14,360,000</b>	<b>\$ 20,775,000</b>	<b>\$ 21,189,000</b>	<b>\$ 21,673,000</b>	<b>\$ 19,141,000</b>	<b>\$ 24,007,700</b>	<b>\$ 26,708,855</b>
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SPRC Premium vs. All Other Excess/Reinsurance Premium



## Estimated Change in Net Position

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Beginning Net Position</b>	\$ 117,931,852	\$ 128,630,499	\$ 118,374,517	\$ 132,524,499	\$ 80,417,894	\$ 75,363,929	\$ 75,979,873
<b>Revenues</b>							
Annual Contributions	141,729,829	149,625,000	149,810,723	154,071,000	165,775,933	193,108,000	199,031,000
Retrospective Adjustments	400,594	-	6,137,373	-	-	-	-
Other Revenues	1,680,112	1,153,800	1,892,155	1,190,700	1,250,779	1,414,000	1,459,500
Non-Operating Revenues	15,649,725	5,289,000	22,488,197	5,553,000	9,049,148	6,840,000	6,977,000
<b>Total Revenues</b>	<b>159,460,260</b>	<b>156,067,800</b>	<b>180,328,448</b>	<b>160,814,700</b>	<b>176,075,860</b>	<b>201,362,000</b>	<b>207,467,500</b>
<b>Expenses</b>							
Operating Expenses							
Salaries, Benefits and Taxes	9,143,849	9,340,500	11,119,184	10,280,000	10,076,827	11,376,100	11,895,800
General & Administrative	9,076,816	10,080,200	9,869,158	11,860,300	9,833,080	11,702,850	13,026,271
Contractual Services	3,502,812	4,350,100	3,488,367	4,312,800	3,371,521	5,653,640	5,289,840
<b>Total Operating Expenses</b>	<b>21,723,477</b>	<b>23,770,800</b>	<b>24,476,709</b>	<b>26,453,100</b>	<b>23,281,429</b>	<b>28,732,590</b>	<b>30,211,911</b>
Coverage Expenses							
Claim Payments	68,380,413	66,898,500	80,471,552	64,534,900	99,439,296	102,123,900	98,935,385
Change in Claim Reserves	15,156,000	-	48,857,000	-	-	-	-
Claims Administration	7,200,529	7,554,000	7,487,704	7,881,000	7,465,785	7,841,000	8,235,000
Excess/Reinsurance Premiums	44,505,965	51,766,700	52,740,753	53,603,000	49,264,604	59,619,366	63,624,880
Brokerage	734,249	801,000	818,000	827,000	825,080	850,000	877,000
State Assessment, WC	1,316,962	1,382,800	3,433,353	1,451,900	853,633	1,579,200	1,658,200
<b>Total Coverage Expenses</b>	<b>137,294,118</b>	<b>128,403,000</b>	<b>193,808,362</b>	<b>128,297,800</b>	<b>157,848,397</b>	<b>172,013,466</b>	<b>173,330,465</b>
<b>Total Expenses</b>	<b>\$ 159,017,595</b>	<b>\$ 152,173,800</b>	<b>\$ 218,285,071</b>	<b>\$ 154,750,900</b>	<b>\$ 181,129,825</b>	<b>\$ 200,746,056</b>	<b>\$ 203,542,375</b>
<b>Change in Net Position</b>	<b>442,665</b>	<b>3,894,000</b>	<b>(37,956,623)</b>	<b>6,063,800</b>	<b>(5,053,965)</b>	<b>615,944</b>	<b>3,925,125</b>
<b>Ending Net Position</b>	<b>\$ 118,374,517</b>	<b>\$ 132,524,499</b>	<b>\$ 80,417,894</b>	<b>\$ 138,588,299</b>	<b>\$ 75,363,929</b>	<b>\$ 75,979,873</b>	<b>\$ 79,904,997</b>

# Revenue Detail

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Annual Contributions</b>							
Primary Liability Program	\$ 54,183,100	\$ 59,032,000	\$ 58,861,063	\$ 60,803,000	\$ 70,093,000	\$ 88,493,000	\$ 91,148,000
Excess Liability Program	12,216,256	13,061,000	13,737,876	13,714,000	15,548,302	19,568,000	20,546,000
Primary WC Program	40,650,700	40,712,000	40,711,600	41,933,000	42,120,700	48,022,000	49,463,000
Excess WC Program	6,353,696	5,575,000	5,885,436	5,854,000	6,198,978	7,086,000	7,440,000
Property Program	27,761,012	30,669,000	30,017,628	31,179,000	31,229,105	29,324,000	29,807,000
Pollution LL Program	565,065	576,000	597,120	588,000	585,848	615,000	627,000
<b>Total Annual Contributions</b>	<b>141,729,829</b>	<b>149,625,000</b>	<b>149,810,723</b>	<b>154,071,000</b>	<b>165,775,933</b>	<b>193,108,000</b>	<b>199,031,000</b>
<b>Retrospective Adjustments</b>							
Primary Liability Program							
Deposits	(76,368)	-	6,137,373	-	-	-	-
Refunds	536,102	-	-	-	-	-	-
Primary WC Program							
Deposits	(921,909)	-	-	-	-	-	-
Refunds	862,769	-	-	-	-	-	-
<b>Total Retro Adjustments</b>	<b>400,594</b>	<b>-</b>	<b>6,137,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Revenues</b>							
Property Program Admin Fee	1,125,700	675,000	1,287,829	689,000	675,000	825,000	842,000
Liability Trust Fund Admin Fee	138,949	197,300	144,368	207,200	202,699	212,800	223,400
Annual Conference Sponsorship	191,500	201,100	278,000	211,200	291,500	291,500	306,100
RMEF Registration Fees	32,780	34,400	48,110	36,100	40,000	42,000	44,100
Academies	1,875	-	-	-	-	-	-
CCCSIF Admin Fee	19,200	19,200	19,200	19,200	19,200	19,200	19,200
UST Financial Guarantee	23,002	24,200	21,585	25,400	22,380	23,500	24,700
Retro Payment Plan Fees	(41,617)	-	42,147	-	-	-	-
Miscellaneous Fees	188,723	2,600	50,916	2,600	-	-	-
<b>Total Other Revenues</b>	<b>1,680,112</b>	<b>1,153,800</b>	<b>1,892,155</b>	<b>1,190,700</b>	<b>1,250,779</b>	<b>1,414,000</b>	<b>1,459,500</b>
<b>Non-Operating Revenues</b>							
Gain (loss) on disposal of fixed assets	(948,490)	-	-	-	-	-	-
Investment Income	10,042,695	5,289,000	12,136,237	5,553,000	9,049,148	6,840,000	6,977,000
Unrealized Gains (Losses)	6,555,520	-	10,351,960	-	-	-	-
<b>Total Non-Operating Revenues</b>	<b>15,649,725</b>	<b>5,289,000</b>	<b>22,488,197</b>	<b>5,553,000</b>	<b>9,049,148</b>	<b>6,840,000</b>	<b>6,977,000</b>
<b>Total Revenues</b>	<b>\$ 159,460,260</b>	<b>\$ 156,067,800</b>	<b>\$ 180,328,448</b>	<b>\$ 160,814,700</b>	<b>\$ 176,075,860</b>	<b>\$ 201,362,000</b>	<b>\$ 207,467,500</b>

# Revenue Detail for Insured Programs

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Property Insurance Program</b>							
Pass-through Premium	\$ 22,326,059	\$ 24,626,000	\$ 24,494,553	\$ 25,119,000	\$ 25,578,105	\$ 23,664,000	\$ 24,137,000
Aggregate Deductible Funding	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Broker Fee	426,481	430,000	501,000	440,000	451,000	460,000	470,000
California JPIA Admin Fee	575,000	675,000	675,000	689,000	675,000	825,000	842,000
Appraisal Funding Fee	200,000	200,000	200,000	200,000	100,000	100,000	100,000
Safehub Funding Fees	256,500	333,000	333,319	340,000	-	-	-
Fireline Defense Funding Fees	80,000	80,000	80,000	80,000	100,000	100,000	100,000
Subtotal	28,864,040	31,344,000	31,283,872	31,868,000	31,904,105	30,149,000	30,649,000
<b>Pollution Insurance Program</b>							
Pass-through Premium	515,065	526,000	547,120	538,000	535,848	565,000	577,000
Broker Fee	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Subtotal	565,065	576,000	597,120	588,000	585,848	615,000	627,000
<b>UST Financial Guarantee</b>							
Pass-through Premium	18,502	19,700	20,722	20,900	17,880	19,000	20,200
Deductible Funding	4,500	4,500	863	4,500	4,500	4,500	4,500
Subtotal	23,002	24,200	21,585	25,400	22,380	23,500	24,700
<b>Total Revenues</b>	<b>\$ 29,452,107</b>	<b>\$ 31,944,200</b>	<b>\$ 31,902,577</b>	<b>\$ 32,481,400</b>	<b>\$ 32,512,333</b>	<b>\$ 30,787,500</b>	<b>\$ 31,300,700</b>

# Coverage Expenses

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Coverage</b>							
<b>Claim Payments</b>							
Primary Liability Program	\$ 34,547,372	\$ 35,709,800	\$ 32,495,564	\$ 33,560,300	\$ 39,144,475	\$ 48,857,251	\$ 44,863,939
Excess Liability Program	6,068,950	3,050,700	12,924,619	1,715,100	24,603,126	12,582,449	12,220,266
Primary WC Program	22,704,938	26,278,000	28,506,889	26,565,300	28,284,943	29,229,564	28,998,348
Excess WC Program	-	150,000	655,166	200,000	1,637,996	1,454,636	1,352,832
Property Program	5,059,153	1,710,000	5,889,314	2,494,200	5,768,757	10,000,000	11,500,000
Subtotal	68,380,413	66,898,500	80,471,552	64,534,900	99,439,296	102,123,900	98,935,385
<b>Change in Claim Reserves</b>							
Primary Liability Program	10,509,000	-	36,067,000	-	-	-	-
Excess Liability Program	4,731,000	-	11,432,000	-	-	-	-
Primary WC Program	(2,114,000)	-	1,051,000	-	-	-	-
Excess WC Program	2,030,000	-	307,000	-	-	-	-
Subtotal	15,156,000	-	48,857,000	-	-	-	-
<b>Claims Administration</b>							
Liability, Primary and Excess	3,324,839	3,510,000	3,467,674	3,686,000	3,270,960	3,435,000	3,608,000
WC, Primary and Excess	3,875,690	4,044,000	4,020,030	4,195,000	4,194,825	4,406,000	4,627,000
Subtotal	7,200,529	7,554,000	7,487,704	7,881,000	7,465,785	7,841,000	8,235,000
<b>Excess/Reinsurance Premiums</b>							
Primary Liability Program	10,977,451	15,264,000	15,399,633	16,026,900	14,464,983	20,306,000	22,243,050
Excess Liability Program	4,429,145	5,963,000	7,133,191	6,260,700	5,922,317	8,312,270	9,106,150
Primary WC Program	3,285,491	3,865,000	4,358,948	4,058,800	4,149,761	5,019,184	5,594,662
Excess WC Program	1,265,191	1,503,000	1,695,146	1,578,700	1,435,911	1,733,912	1,946,818
Property Program	24,009,953	24,626,000	23,688,071	25,119,000	22,733,404	23,664,000	24,137,000
Pollution LL Program	520,232	526,000	448,776	538,000	535,848	565,000	577,000
UST Financial Guarantee	18,502	19,700	16,988	20,900	22,380	19,000	20,200
Subtotal	44,505,965	51,766,700	52,740,753	53,603,000	49,264,604	59,619,366	63,624,880
<b>Brokerage</b>							
Primary Liability Program	188,602	192,600	229,546	202,200	210,652	221,000	232,100
Excess Liability Program	51,864	54,600	39,605	57,300	49,357	51,800	54,400
Primary WC Program	51,351	64,200	27,264	67,400	20,774	21,800	22,900
Excess WC Program	15,951	9,600	20,585	10,100	43,297	45,400	47,600
Property Program	376,481	430,000	451,000	440,000	451,000	460,000	470,000
Pollution LL Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Subtotal	734,249	801,000	818,000	827,000	825,080	850,000	877,000
State Assessment, WC	1,316,962	1,382,800	3,433,353	1,451,900	853,633	1,579,200	1,658,200
<b>Total Coverage</b>	<b>\$ 137,294,118</b>	<b>\$ 128,403,000</b>	<b>\$ 193,808,362</b>	<b>\$ 128,297,800</b>	<b>\$ 157,848,397</b>	<b>\$ 172,013,466</b>	<b>\$ 173,330,465</b>

# General and Administrative Expenses

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Salaries, Benefits and Taxes</b>							
Salaries	\$ 5,063,672	\$ 6,027,300	\$ 5,972,682	\$ 6,731,200	\$ 6,119,022	\$ 7,221,000	\$ 7,758,700
Benefits	3,597,699	2,764,900	4,613,285	2,958,500	3,338,443	3,535,800	3,488,500
Payroll Taxes	482,478	548,300	533,217	590,300	619,362	619,300	648,600
<b>Total Salaries, Benefits and Taxes</b>	<b>9,143,849</b>	<b>9,340,500</b>	<b>11,119,184</b>	<b>10,280,000</b>	<b>10,076,827</b>	<b>11,376,100</b>	<b>11,895,800</b>
<b>General and Administrative</b>							
Academies	1,245,628	810,700	977,837	730,400	742,130	644,200	902,540
Annual Meeting	66,769	46,500	96,183	49,700	47,513	67,250	67,950
Streaming Educational Content	-	598,800	-	1,244,000	-	328,000	350,800
Committee Meetings	144,431	135,500	134,281	139,600	153,435	162,300	158,900
Crime Premium: California JPIA	5,470	5,600	5,752	6,000	5,670	6,100	6,300
Learning Management Software	799,961	839,000	1,345,365	917,200	896,050	934,300	969,501
Specialized Member Training	99,279	180,000	21,845	210,000	153,874	135,000	135,000
Depreciation Expense	592,758	575,000	837,564	575,000	560,290	575,000	575,000
Facilities: Maintenance	159,798	91,200	118,634	89,700	110,479	129,400	139,000
Hardware, Equipment, Furniture	26,543	12,800	70,499	137,100	79,206	87,700	205,300
Licensing and Renewals	169,578	257,500	283,958	222,600	172,263	536,500	511,900
Marketing	356,867	870,300	376,043	726,200	650,937	738,500	733,900
Memberships and Dues	61,027	60,000	81,108	58,300	58,876	73,000	75,950
Mileage Reimbursement	7,441	5,700	3,353	5,900	6,448	8,900	9,150
Office Supplies	62,665	79,200	95,927	77,100	93,146	140,000	128,200
Other General & Administrative	145,028	65,400	66,334	65,400	98,140	309,400	254,800
Property Premium: California JPIA	69,303	76,900	76,845	84,600	72,187	70,800	77,900
Recruitments	3,269	6,100	11,996	6,600	2,000	15,700	16,000
Risk Mgmt Educational Forum	1,059,581	792,000	1,044,467	831,000	1,124,268	1,304,650	1,371,000
Online Course Development	530,858	845,000	348,113	1,105,000	639,365	535,000	495,000
Subscriptions and Books	17,320	7,600	20,115	7,400	14,146	6,100	6,300
Training and Education	166,710	191,300	137,240	208,200	174,361	173,300	223,700
Travel, Conferences, and Meetings	214,775	240,200	157,273	233,200	270,897	328,350	315,680
Utilities	146,858	134,900	145,575	136,100	124,855	115,500	177,600
Classroom Training	2,924,899	3,153,000	3,412,851	3,994,000	3,582,544	4,277,900	5,118,900
<b>Total General and Administrative</b>	<b>\$ 9,076,816</b>	<b>\$ 10,080,200</b>	<b>\$ 9,869,158</b>	<b>\$ 11,860,300</b>	<b>\$ 9,833,080</b>	<b>\$ 11,702,850</b>	<b>\$ 13,026,271</b>

## Contractual Services and Total Expenses

	2023-24 Actual	2024-25 Adopted	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Proposed
<b>Contractual Services</b>							
Actuarial Services	\$ 95,611	\$ 231,900	\$ 145,288	\$ 146,600	\$ 168,711	\$ 235,600	\$ 239,100
Audit Services	88,076	100,100	92,110	104,000	105,917	138,400	116,900
CRM Software	337,600	344,700	533,722	346,000	303,772	35,300	34,800
Employment Law Resource	10,977	30,000	79,599	30,000	22,997	148,800	49,900
Equipment Lease Agreements	33,524	29,900	36,607	29,900	28,917	36,400	36,400
Finance System Development	20,510	57,900	25,237	60,900	54,300	-	-
Investment and Bank Services	227,954	226,300	227,589	240,300	224,036	324,000	337,400
Fleet Vehicles	23,479	15,800	15,008	17,000	12,080	16,200	17,400
Legal Services	136,445	115,400	77,436	115,400	129,359	218,100	170,700
Legislative Services	-	25,000	-	40,000	36,000	81,600	94,500
Loss Control Services	944,197	1,835,300	971,984	1,873,400	1,509,029	2,837,300	2,881,900
Risk Management Evaluations	68,045	130,000	27,223	130,000	89,736	182,000	182,000
RMIS Software	254,370	260,000	260,920	270,400	4,800	-	-
Special Projects	684,712	311,200	394,405	306,200	240,000	228,900	462,800
Technology Support	292,608	190,300	213,214	185,300	197,232	203,140	193,740
Other Contractual Services	284,704	446,300	388,025	417,400	244,635	967,900	472,300
<b>Total Contractual Services</b>	<b>3,502,812</b>	<b>4,350,100</b>	<b>3,488,367</b>	<b>4,312,800</b>	<b>3,371,521</b>	<b>5,653,640</b>	<b>5,289,840</b>
<b>Total Expenses</b>	<b>\$ 159,017,595</b>	<b>\$ 152,173,800</b>	<b>\$ 218,285,071</b>	<b>\$ 154,750,900</b>	<b>\$ 181,129,825</b>	<b>\$ 200,746,056</b>	<b>\$ 203,542,375</b>
<b>Capital Outlay</b>							
Building and Improvements	2,292,085	4,749,000	67,770	4,194,000	15,000	6,025,000	5,691,500
Furniture and Equipment	59,998	18,000	183,115	460,000	40,000	-	-
Software Development	758,860	1,384,000	722,020	484,000	1,100,000	559,900	678,500
<b>Total Capital Outlay</b>	<b>\$ 3,110,943</b>	<b>\$ 6,151,000</b>	<b>\$ 972,905</b>	<b>\$ 5,138,000</b>	<b>\$ 1,155,000</b>	<b>\$ 6,584,900</b>	<b>\$ 6,370,000</b>

# Expenses by Department

	2023-24	2024-25	2024-25	2025-26	2025-26	2026-27	2027-28
	Actual	Adopted	Actual	Adopted	Estimated	Proposed	Proposed
Administrative Services	\$ 1,005,635	\$ 1,676,483	\$ 1,221,544	\$ 1,801,182	\$ 1,458,017	\$ 1,304,500	\$ 1,226,100
Board and Committees	422,758	295,900	371,935	311,000	330,321	339,750	405,550
Communications	1,019,481	1,531,884	1,140,927	1,434,316	1,578,560	1,888,800	1,519,500
Executive Management	1,241,433	1,312,033	1,308,041	1,234,003	1,418,536	1,990,500	2,125,500
Facilities	1,410,028	1,270,900	1,787,134	1,296,900	1,052,480	1,120,400	1,135,500
Finance	1,457,086	1,771,400	1,706,935	1,709,000	1,139,160	2,082,100	2,121,500
Insurance Programs	30,588,545	27,829,900	30,889,484	29,256,800	30,974,652	35,132,800	37,292,700
Liability	75,769,073	64,901,900	120,487,600	62,609,600	88,406,870	95,697,970	94,145,005
Risk Management	3,530,819	4,426,500	3,949,686	4,580,100	3,908,324	6,090,400	6,215,400
Technology	2,258,804	2,737,500	3,259,596	3,438,800	2,929,428	2,383,740	2,648,841
Training	7,312,858	6,726,800	7,398,018	8,538,600	6,848,808	8,733,750	9,941,870
Workers' Compensation	33,001,075	37,692,600	44,764,171	38,540,600	41,084,669	43,981,346	44,764,910
<b>Total Expenditures</b>	<b>\$ 159,017,595</b>	<b>\$ 152,173,800</b>	<b>\$ 218,285,071</b>	<b>\$ 154,750,900</b>	<b>\$ 181,129,825</b>	<b>\$ 200,746,056</b>	<b>\$ 203,542,375</b>
<b>Capital Outlay</b>	<b>\$ 3,110,943</b>	<b>\$ 6,151,000</b>	<b>\$ 972,905</b>	<b>\$ 5,138,000</b>	<b>\$ 1,155,000</b>	<b>\$ 6,584,900</b>	<b>\$ 6,370,000</b>

## Department Activity Reports

## Administrative Services Department

### Activity

The Administrative Services Department provides administrative support to Authority staff and members, including preparing meeting agendas, taking minutes, maintaining Authority documents and files, implementing the records retention policy, and coordinating responses to public records requests to ensure timely, responsive retrieval and review of requested public documents.

Additionally, the administrative services staff coordinates the Authority's human resources functions, including recruitment and onboarding of new staff, retirement planning, classification and compensation reviews, employee benefits and open enrollment, and employee relations issues.

Finally, the team supports the Authority with routine administrative tasks such as event logistics, fleet management, shipping and receiving, managing incoming and outgoing mail, office supplies procurement, phone call triage, and a variety of miscellaneous support for Authority staff.

### Significant Budget Changes

Beginning with fiscal year 2024-25, Human Resources was consolidated as part of the Administrative Services Department. The consolidation better aligns the budget with how the department operates and the inherent overlap of Human Resources and Administrative Services. Additionally, the Agency Clerk is included in the Administrative Services Department budget.

Administrative Services Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Form 700s Processed	100	100	100	100
Public Records Requests	8	42	100	100
Employee Recruitments	3	3	2	2
Employee Retention Rate	93.3%	97.1%	97.2%	97.2%
Internal Training and Professional	2	4	5	5

## Board and Committees Department

### Activity

Through the Executive Committee and Advisory Committee structure, the Board and Committees Department provides policy guidance to the Authority regarding the delivery of programs and services to members, and is responsible for the administration of Board and Committee meetings. The Agency Clerk prepares agendas, facilitates the agenda review process, records attendance at meetings, and prepares meeting minutes for the Authority's governing bodies and committees. The Agency Clerk also administers and ensures compliance with applicable laws, including the Ralph M. Brown Act and other Open Meeting requirements.

### Significant Budget Changes

None

Board and Committees Department Workload and Performance Statistics				
Number of Meetings	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Board of Directors	1	1	1	1
Executive Committee	15	16	15	14
Claims Committee	12	12	12	12
Managers Committee	3	4	4	4
Finance Officers Committee	3	4	4	4
Risk Managers Committee	3	3	4	4
Other (Appeals, Budget, Coverage, Underwriting, Personnel)	9	9	9	9
Liability Trust Fund	12	12	12	12
Central Coast Cities SIF	1	1	1	1

## Communications Department

### Activity

The Communications Department is responsible for member and public outreach, including the website, digital and print media, program campaigns, prospective member outreach, and strategic marketing. The department also provides marketing and media support to all departments.

The highest stand-alone communications cost in both FY 2026–27 and FY 2027–28 relates to website administration and ongoing updates, and design consultation. This investment is central to maintaining and improving the Authority's website, which is a core digital communications platform for member-facing resources.

Overall, the budget focuses on the Authority’s priorities around member engagement, communication effectiveness, and maintaining a strong digital presence, while continuing to build internal talent.

Significant Budget Changes

The FY 2026–27 budget includes a member survey. This is a planned, periodic expense that is conducted on a three-year cycle and is therefore only budgeted in FY2026-27.

A major cost driver in the FY 2026–27 budget is compliance with ADA Title II digital accessibility requirements, including website and PDF remediation services. \$200,000 is allocated for this purpose. This investment is complemented by a planned \$200,000 website redesign to modernize the Authority’s digital presence and support ongoing accessibility compliance.

Communications Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Number of Engaged Website Sessions	54,995	59,120	63,554	68,320
Prospective Member Meetings	48	30	22	20
Local Communications Industry Events	5	3	3	3

**Executive Management Department**

Activity

The Executive Management Department is responsible for directing and overseeing Authority operations to further the policy direction established by the Board of Directors and Executive Committee.

The Chief Executive Officer is responsible for planning, organizing, and directing Authority activities. The Chief Executive Officer makes recommendations to the Executive Committee and Advisory Committees concerning policies, programs, services, budget, finances, regulations, and laws. Executive staff takes primary responsibility for strategic planning and outreach.

The Authority's sponsorship commitment includes League of California Cities Premier Partner, Elite Sponsor of the League of California Cities City Managers Conference, California Contract Cities Association Platinum Associate Member, Foundation Circle

Sponsor of the California City Managers Foundation, Municipal Management Association of Southern California Platinum Partner, Municipal Management Association of Northern California Bronze Partner, Institute for Local Government Silver Partner, Silver Sponsor of the Public Agency Risk Management Association, Platinum Sponsor of the Orange County City Manager Association, and Platinum Sponsor of the San Gabriel Valley City Managers' Association.

#### Significant Budget Changes

None

### **Facilities Department**

#### Activity

The primary function of the Facilities Department is to plan, establish, and maintain a work environment that effectively supports the goals and objectives of the Authority. The physical premises are 27 years old and the use of meeting spaces averages about 100 events each year. The department is responsible for the maintenance of all buildings, landscape, and hardscape of the Authority's campus. Staff provides maintenance of exterior and interior areas, assisted by contractors who provide weekly landscaping and regular cleaning. An arborist is used to assist with tree trimming and care. Vendors are used to maintain building systems such as plumbing, HVAC, elevators, and security systems.

#### Significant Budget Changes

Multiple significant facilities projects are planned for FY 2026-27 and FY 2027-28: (1) install solar panels on the Yosemite Building \$270,000; (2) replace the carpet in both existing buildings \$100,000; (3) paint the exterior of both existing buildings \$85,000; (4) remodel restrooms in the Redwood Building \$80,000; (5) install electric vehicle charging stations in the existing parking lot \$60,000; and (3) rebuild the pergolas in the Mariposa courtyard \$20,000.

In addition, the construction of the new building is anticipated to be completed in late FY 2027-28 or early FY 2028-29. The estimated cost of the project is \$10.8 million.

Facilities Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Number of Meeting Set-Ups	22	83	75	100
Safety Inspections Performed	12	12	16	16
Maintenance and Repair Projects	32	41	35	35

## Finance Department

### Activity

The Finance Department is responsible for all financial activities of the Authority, including cash and treasury management, member billing, underwriting, cost allocation, financial reporting and compliance, internal control enforcement, investment portfolio oversight, accounts receivable, accounts payable, payroll processing, and the coordination of actuarial studies.

### Significant Budget Changes

The Finance Department budget includes funding for the Paylocity payroll system, Sage Intacct technical support, and software licensing.

Finance Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
CJPIA Portfolio Average Yield to Maturity	3.32%	3.90%	4.01%	4.01%
Sequoia Pacific Portfolio Total Return	11.44%	7.10%	7.00%	7.00%
AR Transaction Volume	1,105	1,200	1,200	1,200
AP Transaction Volume	3,342	3,174	3,300	3,300
Cost Indications Presented	10	11	6	4

## Insured Programs Department

### Activity

The Insured Programs Department functions as the primary liaison between the Authority and members concerning coverage and insurance issues; provides oversight and direction for placement of excess, reinsurance, and commercial insurance for the Authority's various programs; establishes and maintains day-to-day contact with insurance brokers, third-

party administrators, and members; reviews contracts for appropriate insurance and indemnity provisions; and issues evidences of coverage.

Member participation in the various commercial programs is high, with over 90 percent participating in the property program, 70 percent participating in the pollution program, and over 80 percent participating in the special events and crime programs.

The Insured Programs Department is responsible for identifying, evaluating, and employing new coverage innovations for the Authority. Over time, new programs such as Property Damage Recovery, and Financial Guarantee for Underground Storage Tanks have been introduced. The Foreign Travel Program, which covers members who travel outside the United States is also available. Additionally, the Authority has procured Directors and Officers, Errors and Omissions, and cyber coverage on behalf of members.

Engaging with the insurance brokerage teams and members involves travel throughout the year to maintain relationships with brokers, underwriters, and members. These interactions occur at multiple conferences during the year and at meetings specifically designed for underwriting discussions.

In 2018, the Authority initiated a rolling appraisal project to enhance the accuracy of its membership property schedule of values. The next phase is anticipated to occur in 2028. This project is included in the FY 2027-28 budget. An audit of the property program's third-party administrator, Sedgwick, is also planned during the next year and is included in the 2026-27 budget.

Significant Budget Changes

None

Insured Programs Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Issue Evidence of Coverage Letter	743	750	760	760
Number of Property Claims	235	230	235	240
Members in the Property Program	114	115	116	117
Members in the Pollution Program	89	91	92	93
Members in the Crime Program	113	113	114	115
Members in Special Events Program	90	90	90	91

## Liability Department

### Activity

The Liability Department provides investigation, management, and disposition of liability claims and lawsuits brought against Authority members. Under the oversight of the Authority's Liability Program Manager, a third-party administrator is responsible for day-to-day claims adjusting and litigation management. Oversight of high-exposure claims is carried out by the Liability Program Manager in conjunction with the Claims Committee.

Claim payments, claims administration, and excess/reinsurance premiums comprise the majority of this department's expenditures. An annual claims audit of the third-party administrator is conducted to ensure compliance with performance standards and confirm that best practices are actively utilized in the management of claims. The budget also includes funding for contracted Employment Practices Liability (EPL) assistance when the Authority's Employment Practices Manager is not available.

### Significant Budget Changes

The Employment Hotline Program is primarily managed in-house by the Employment Practices Manager. However, employment hotline matters have increased substantially, requiring the increased use of outside resources. The budget includes funding to add an employment practices attorney position to help address the increasing number of hotline matters.

Third-party administration services were transitioned from Carl Warren and Company to Athens, with some administrative services contracted to temporary employees. The budget includes funding for all administrative services. The value of liability claim settlements continues to increase, particularly with respect to employment and law enforcement claims. The budget includes financial provisions for such claims, which are subject to substantial volatility due to the nature of the claims.

Liability Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Number of New Claims Handled	3,138	3,200	3,200	3,200
Total Claims Open at Fiscal Year End	1,611	1,800	1,800	1,800
Total Claims Closed During Fiscal Year	3,102	3,200	3,200	3,200
Claims Closed With No Pay	2,274	2,320	2,320	2,320
Claims Closed Without Litigation	2,580	2,630	2,630	2,630
Closing Claims Ratio	1.01	1.00	1.00	1.00

## **Risk Management Department**

### Activity

The Risk Management Department provides programs and services for members that include risk management evaluations and general risk management consulting; risk management policy and program templates; an Americans with Disabilities Act (ADA) assistance program; a sidewalk inspection and maintenance master services agreement with negotiated pricing; a risk technician program that assists with the implementation of loss control initiatives, policy template customization, and other risk management projects; a subscription for law enforcement and fire department policy manual updates and daily training bulletins; access to self-paced, scenario-based law enforcement training focused on helping personnel learn from common situations and recent court decisions; an anonymous workplace misconduct reporting system; an employee driving record monitoring system; cybersecurity assessment and phishing awareness services; public safety officer mental health and stress management support tools; wildfire risk identification and remediation services; and abuse prevention services focused on helping members ensure the safety of minors and other vulnerable populations while participating in public programs.

Department responsibilities include periodically providing each member with a comprehensive risk management evaluation, providing hands-on assistance to members in implementing recommendations, providing risk management consulting and contract review, developing sample policies and templates for members with assistance from independent legal counsel when appropriate, updating policies as needed to reflect statutory requirements and best practices, providing risk management programs and initiatives to proactively manage emerging risk exposures, and updating and distributing the Contractual Risk Transfer for Public Agencies Manual.

### Significant Budget Changes

The Risk Management Department is planning several initiatives that align with the Authority's strategic direction and address the primary drivers of claims and operational risk observed across the membership.

### *Law Enforcement Liability*

Law enforcement liability remains a significant driver of high-severity claims. Use-of-force incidents and operational decision-making under stress present persistent exposure despite existing training and policy controls. To address these risks, the department intends to explore advanced training resources that emphasize decision-making, de-escalation, and judgment under realistic conditions, including simulation-based training technologies that can be made available to members as a supplemental loss prevention

resource. The department is also exploring a partnership with retired police chiefs to provide advisory services and assistance with implementing evidence-based best practices for member police departments.

#### *Fire Loss Mitigation and Wildfire Exposure Management*

Wildfire-related losses and post-fire secondary impacts continue to present material risk to member property and infrastructure. The department will continue to support members by acting on wildfire risk assessments and inspections and encouraging mitigation of identified vulnerabilities, with the goal of reducing the likelihood and severity of catastrophic wildfire losses while supporting long-term asset resilience in higher-risk areas.

#### *ADA Assistance Program*

Americans with Disabilities Act claims continue to represent a persistent source of liability for member agencies, particularly as expectations around digital accessibility and public-facing services evolve. The department will make available additional funding to members to keep their ADA transition plans current, ensuring the Authority's investment over the past decade is preserved and that members have the tools necessary to continue improving accessibility of the built and digital environment.

#### *Land Movement Toolkit*

Land movement, debris flow, and soil instability continue to drive high-severity property losses, particularly following wildfire and extreme weather events. The department will continue to support members through the rollout and refinement of the Land Movement Toolkit and related resources, helping members evaluate site-specific geological risks and implement targeted mitigation strategies.

#### *Cyber Risk Assessment and Preparedness*

Cyber incidents remain a growing operational and financial risk for public agencies as reliance on digital systems continues to increase. The department will continue to support members through cybersecurity assessment services and awareness initiatives designed to identify vulnerabilities and improve preparedness, with a focus on strengthening internal controls and reducing the likelihood and impact of disruptive cyber events.

Risk Management Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Risk Management Evaluations	13	10	28	28
LossCAP Presentations	9	8	20	20
Contract Reviews	200	670	700	700

The following statistics show program inception-to-date information since approximately 2015	
Program	Participation
Americans with Disabilities Act (ADA) Assistance Program	88 Members
Sidewalk Inspection and Maintenance Program	44 Members
Sidewalk Trip Hazards Removed	184,763 Hazards Removed
Risk Technician Program	52 Members
Risk Technician Projects	90 Assignments Completed (2022–Present)
STOPit Anonymous Reporting Program	20 Members
Embark Driver Monitoring Program	22 Members 3,362 Drivers
Public Safety Mental Health and Wellness Program	16 Members 18 Departments
Lexipol Fire Policy Manual and Training Service	17 Members
Woodchipper Safety Shield	61 Members
The Briefing Room	32 Members
Wildfire Readiness Inspections	30 Members
Cybersecurity Assessments	27 Members
Cybersecurity Training and Phishing Simulation	42 Members
Abuse Prevention Resources	42 Members
Lexipol Law Enforcement Policy Manual and Training Service	34 Members

## Technology Department

### Activity

The Technology Department is responsible for administering data processing functions of the Authority, as well as maintaining the Authority's telephone and internet connectivity, website, and other technology initiatives. Under staff direction, the department utilizes consultants and vendors to maintain and secure the network and provide enhancements. The department budget includes most technology-related initiatives at the Authority.

The department's priorities for the upcoming budget cycle include establishing a Data Lakehouse for data management, developing data integrations to ensure data integrity and accessibility for analytics, expanding the use of agentic automation to improve workflow efficiency and accuracy, and improving cybersecurity response and resiliency.

### Significant Budget Changes

The budget includes funding to replace computers, which are replaced approximately every five years; adding a variety of software updates for security and staff productivity improvements, expanding the use of the Authority's Learning Management Software (LMS) to improve members' experiences, enhancements to the customer relationship management software to improve usage and productivity, and greater use of Microsoft Marketing software.

Technology Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Percent of Days Website Operational	100%	100%	100%	100%
Number of Staff Support Tickets Resolved	1,455	1,493	1,200	1,200
Average Time to Resolve Staff Support Tickets	≈ 0.52	≈ 0.54	≈ 0.50	≈ 0.50

### **Training Department**

#### Activity

A comprehensive training program is essential to reducing claims experienced by the pool. The Training Department provides training to support members' professional development, facilitate robust risk management, and enhance good governance. Most training offered by the Authority is provided at no additional cost to members.

The Training Department offers a multi-faceted approach to learning. Authority training is classified as follows: Regulatory – those that Cal-OSHA or other regulatory agencies require for members to be in compliance with the law; Loss Driven – those that address pool losses and target loss prevention; Best Practices – those that are considered best risk management practices; and Professional Development – those that enhance individual skills within an organization.

The Training Department offers large-scale training on targeted topics through various academies as well as individualized training to member agencies. The various types of training offered are described in more detail below:

#### Classroom Training:

- Physical Classroom Training: Training delivered in person by an instructor. Generally, members can host classroom training at their own facilities when it is determined that this is the optimal mode of delivering the training topic. There is no cost to the member for classroom training.

- Virtual Classroom Training: Training delivered online by an instructor utilizing a remote meeting platform. Members may request virtual sessions for their staff. The Training Department provides regularly scheduled virtual sessions open to all members.
- Academies: Classroom trainings that primarily focus on a specific public-sector discipline. Each program is a multi-day training that presents essential theories and techniques to provide pragmatic solutions to solving everyday problems. Academies are designed to expand the skills of managers, supervisors, and leaders in areas such as delegation, motivation, organization, and working under pressure.
- Risk Management Educational Forum: Multi-day training that focuses on issues important to members of the pool and associated public-sector disciplines.

#### E-learning:

- Authority Online Courses: On-demand training content developed by the Training Department, accessed through the Authority's Learning Management System via the Internet. Online courses can be viewed anytime and anywhere with an internet connection.
- Mastery Technologies Online Courses: On-demand training content developed by third-party vendors, accessed through the Authority's Learning Management System via the Internet.

#### Streaming Educational Content:

- This is an emerging training delivery method for the Authority. Streaming content is recorded in various styles, providing programming on governance, risk management, and human resources. Streaming content is available to members on demand. Streaming topics mirror and expand on content from the academies and provide additional touch points with members at regular intervals throughout the year.

#### Significant Budget Changes

The FY 2026-27 budget projects 2,300 physical classroom training sessions, increasing to 2,600 sessions in FY 2027-28. Virtual classroom training is projected at 50 events in FY 2026-27 and 75 events in FY 2027-28. Scheduled academies for FY 2026-27 include Human Resources, Supervisor, Parks and Recreation, Executive, and Public Works, with Newly Elected Officials, Risk Management, Public Safety, and Elected Officials Summit academies planned for FY 2027-28.

The Training Department continues to partner with professional consultants to produce online training courses that meet the Authority's content standards. The FY 2026-27 content development budget includes four governance courses, three human resources courses, four ADA courses, three safety courses, and three miscellaneous courses. For FY

2027-28, three governance, three human resources, four ADA, four parks and recreation, and four miscellaneous courses are planned. The Authority will continue to use financial resources to develop and maintain relevant training offerings focused on regulatory compliance, best risk management practices, and loss control.

Training Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Classroom Training Attendees (in-person live)	25,878	27,943	35,092	39,494
Classroom Training Sessions (in-person live)	1,725	1,832	2,264	2,548
Virtual Training Attendees (on-line live)	1,269	369	850	1,275
Virtual Training Sessions (on-line live)	68	23	50	75
Academies held In Person	8	5	5	7
Streaming	0	2	2	3
E-Learning Course Completions	18,460	25,000	30,000	35,000

## Workers' Compensation Department

### Activity

The Workers' Compensation Department is responsible for ensuring that members' obligations under California workers' compensation laws are met legally and cost-effectively. Under the oversight of the Authority's Workers' Compensation Program Manager, a third-party administrator is responsible for the day-to-day claim adjustments, which include investigation, management, and resolution of workers' compensation claims brought against members by injured employees. The Workers' Compensation Program Manager meets regularly with the third-party administrator to discuss lost-time claims, high-exposure claims, and other issues. The Program Manager also provides authority for litigation referrals and settlements to the third-party administrator. Members meet with the program manager to discuss their claims and address any opportunities to enhance their agency's program. Claim payments, claims administration, and reinsurance/excess premiums comprise most of this department's expenditures. This budget also provides for annual claims management audits and includes an audit of the independent bill review company.

### Significant Budget Changes

The Department of Industrial Relations has confirmed that the annual assessment for all employers could increase by as much as 95 percent. The primary driver of the increase is the Subsequent Injuries Benefit Trust Fund (SIBTF), which is the subject of two competing legislative proposals. One proposal, sponsored by Governor Newsom, would significantly reduce the number of employees eligible for payments from the fund, while AB 1576

(Ortega) would have a less dramatic impact on eligibility criteria. The ultimate amount of the increase will be determined by which, if any, of the current legislative proposals becomes law.

Workers' Compensation Department Workload and Performance Statistics				
Metric	2024-25 Actual	2025-26 Estimated	2026-27 Forecasted	2027-28 Forecasted
Claims Open at Fiscal Year End	1,759	1,725	1,710	1,693
Claims Closed During the Fiscal Year	1,816	1,550	1,540	1,523
Average Indemnity Reserve	\$13,963	\$14,242	\$14,740	\$15,256
Average Medical Reserve	\$30,100	\$31,003	\$31,933	\$32,891
Dedicated TPA Staff count	23	23	23	23

# Sequoia Pacific Proposed Budgets

**Sequoia Pacific Reinsurance Company**  
**Operating Budget 2026-27 and 2027-28**  
**Summary of Proposed Revenues & Expenses**

	<b>2022-23</b> <b>Actual</b>	<b>2023-24</b> <b>Actual</b>	<b>2024-25</b> <b>Actual</b>	<b>2025-26</b> <b>Estimated</b>	<b>2026-27</b> <b>Proposed</b>	<b>2027-28</b> <b>Proposed</b>
<b>UNDERWRITING INCOME</b>						
Premium Written	\$ 11,826,000	\$ 14,360,000	\$ 21,189,000	\$ 19,141,000	\$ 24,852,000	\$ 26,445,000
Movement in Unearned Premium	-	-	-	-	-	-
Earned Premium	<u>11,826,000</u>	<u>14,360,000</u>	<u>21,189,000</u>	<u>19,141,000</u>	<u>24,852,000</u>	<u>26,445,000</u>
<b>UNDERWRITING EXPENSES</b>						
Paid Loss and LAE	743,471	14,046,591	7,971,266	14,100,500	14,805,525	15,545,801
Movement in Case Reserves	3,599,235	3,043,782	12,818,920	9,026,800	9,478,140	9,952,047
Movement in IBNR Reserves	3,130,294	(375,373)	4,130,813	(3,018,235)	(3,169,147)	(3,327,604)
Total Underwriting Expenses	<u>7,473,000</u>	<u>16,715,000</u>	<u>24,921,000</u>	<u>20,109,065</u>	<u>21,114,518</u>	<u>22,170,244</u>
Net Underwriting Income	4,353,000	(2,355,000)	(3,732,000)	(968,065)	3,737,482	4,274,756
<b>OPERATING EXPENSES</b>						
Captive Management Fees	64,005	67,205	85,000	89,300	93,800	98,500
Actuarial Fees	46,556	69,434	58,777	57,000	60,000	62,000
Legal Fees	4,939	3,848	3,805	5,250	5,513	5,788
Audit Fees	29,064	30,700	31,660	35,700	37,000	38,000
Bank Fees	535	249	219	300	315	330
License Fees	7,500	7,500	7,500	7,500	7,500	7,500
Meeting Expenses	61,260	56,323	64,568	15,000	68,000	70,000
Total Operating Expenses	<u>213,858</u>	<u>235,260</u>	<u>251,529</u>	<u>210,050</u>	<u>272,128</u>	<u>282,118</u>
<b>INVESTMENT INCOME &amp; RELATED CHARGES</b>						
Interest Income	2,478,779	2,799,975	3,516,078	3,342,400	5,800,800	5,937,700
Investment Management Fees	(180,891)	(211,866)	(252,659)	(291,000)	(283,000)	(327,000)
Realized Gain/Loss on Sales	(2,287,450)	(441,166)	13,133,295	382,900	1,396,308	1,856,778
Movement in Unrealized Gain/Loss on Investments	5,875,894	8,801,934	(4,214,727)	3,439,100	2,167,666	1,704,137
Net Investment Income	5,886,332	10,948,878	12,181,987	6,873,400	9,081,774	9,171,615
<b>Net Income</b>	<u><u>\$ 10,025,474</u></u>	<u><u>\$ 8,358,618</u></u>	<u><u>\$ 8,198,458</u></u>	<u><u>\$ 5,695,285</u></u>	<u><u>\$ 12,547,128</u></u>	<u><u>\$ 13,164,253</u></u>

Interest income was projected at +4% for 2026-27 and 2027-28.

# Central Coast Cities Self Insurance Fund Proposed Budgets

**Central Coast Cities Self Insurance Fund  
Operating Budget 2026-27 and 2027-28  
Summary of Revenues & Expenses**

	<b>2024-25 Actual</b>	<b>2025-26 Estimated</b>	<b>2026-27 Proposed</b>	<b>2027-28 Proposed</b>
<b>Operating Revenues</b>				
Contributions	\$ -	\$ 75,000	\$ -	\$ -
<b>Total Operating Revenues</b>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
<b>Operating Expenses</b>				
Incurred claims expenses	88,826	264,718	150,000	100,000
Claims administration	23,175	23,175	23,175	23,175
Audit and actuarial services	2,100	4,100	4,200	4,400
Other contractual services	19,200	19,200	19,200	19,200
<b>Total Operating Expenses</b>	<u>133,301</u>	<u>311,193</u>	<u>196,575</u>	<u>146,775</u>
<b>Operating Income (Loss)</b>	<u>(133,301)</u>	<u>(236,193)</u>	<u>(196,575)</u>	<u>(146,775)</u>
<b>Non-Operating Revenues</b>				
Investment income	73,479	43,447	37,578	33,689
Net increase (decrease) in investment fair values	7,661	(1,702)	-	-
<b>Total Non-Operating Revenues</b>	<u>81,140</u>	<u>41,745</u>	<u>37,578</u>	<u>33,689</u>
<b>Paid-In Capital</b>				
<b>Change in Net Position</b>	<u>(52,161)</u>	<u>(194,448)</u>	<u>(158,997)</u>	<u>(113,086)</u>
<b>Beginning Net Position *</b>	<u>1,931,063</u>	<u>1,878,902</u>	<u>1,684,454</u>	<u>1,525,457</u>
<b>Ending Net Position</b>	<u><u>\$ 1,878,902</u></u>	<u><u>\$ 1,684,454</u></u>	<u><u>\$ 1,525,457</u></u>	<u><u>\$ 1,412,371</u></u>

# Description of Expense Accounts

## **Description of Expense Accounts**

### **Academies**

Academies are specialized trainings that focus on topic areas including City Council, Parks and Recreation, Public Works, Human Resources, Management, and Leadership.

### **Actuarial Services**

Includes annual actuarial studies as well as other special-purpose studies provided by outside vendors.

### **Annual Meeting**

Includes annual risk management awards, dinner expenses, attendee stipends, and travel expenses reimbursement.

### **Audit Services**

Covers expenses associated with attorney bill review audits for the liability and workers' compensation program defense panel. This account includes a claims audit of third-party administrators, as well as forensic accounting audits of third-party administrators performed by external auditors. Forensic accounting audits are not conducted every year.

### **Benefits**

Includes benefits that the California JPIA pays for employees, PERS and PARS retirement benefits, auto allowance, life insurance, long term disability, short term disability, AD&D, employee assistance program, OPEB, medical insurance for employees and retirees, vision, and dental. PERS and PARS administration fees are also included in this category.

### **Brokerage**

Includes services provided by an insurance broker for placement of excess and reinsurance for liability and workers' compensation, all-risk property, crime coverage, environmental pollution liability, and special events programs.

### **Capital Outlay**

Includes land and building improvements, furniture, equipment, and software costs which qualify under GASB 51 as intangible assets. Only qualifying capital expenditures of \$5,000 or more are recognized as the acquisition of a capital asset.

**Claim Payments**

Payment of member liability and workers' compensation claims. Recoveries are credited to claim files, and as such claim payments are stated net of recoveries. This account also includes payment of property claims which fall within the annual aggregate deductible.

**Claims Administration**

Claims-related services provided by the third-party administrators (TPAs).

**Committee Meeting Fees**

Compensation for member attendance at various committee meetings. Includes attendance fees, meeting refreshments and other expenses related to these meetings.

**Crime Premium: California JPIA**

Premium for the crime coverage policy, with the Authority as the insured party.

**CRM Software**

Customer Relationship Management software used to organize and share contact information and other relevant data for the benefit of Authority staff.

**Curriculum Development**

Training program standardization and identification of learning objectives for specific classroom training sessions, writing course syllabus, development of learning strategies and tactics, and project management for training program objectives involving the delivery of risk management training to member agencies.

**Depreciation Expense**

The amount of a fixed asset's value that is expensed in the current period based on the straight-line depreciation method. Applies to land and buildings, furniture and equipment, and capitalized software.

**Employment Law Resource**

Used for expenses related to specialized legal research and counsel made available to members on employment practice issues. These resources are typically used in a loss prevention capacity, as such the expenses cannot be attributed to specific claim files.

**Equipment Lease Agreements**

Includes copiers and printers, as well as postage meters.

**Excess and Reinsurance Premiums**

Includes excess and reinsurance premiums for the liability and workers' compensation programs.

**Facilities: Maintenance**

Includes janitorial, elevator, alarm system, fountain maintenance, electrical maintenance, air conditioning and heating maintenance as provided by agreement. Also includes fire extinguisher inspection and maintenance, extermination services, photovoltaic system, window and curtain cleaning, landscape maintenance, and expenses associated with various repairs and maintenance supplies.

**Finance System Development**

Includes the purchase of modules, software upgrades and updates, as well as programming support and user training. Excludes all I.T. support services which are not directly attributable to the Finance and Accounting System.

**Hardware, Equipment and Furniture**

Reflects the cost to replace or purchase furniture for the California JPIA facility. Includes the purchase of desktop computers, servers, printers, copiers, fax machines, hand tools, risk exposure equipment, and other equipment utilized by California JPIA employees.

**Investment and Bank Services**

Reflects investment services such as investment advisor's fee, independent portfolio evaluation, and investment portfolio custodian fee. Independent portfolio evaluation is not conducted every year.

**Legal Services**

Legal services provided by the California JPIA counsel. Also includes attorney opinions offered on risk management issues, advice and guidance concerning complex and sensitive employment-related issues; review of personnel policies; and advice and guidance concerning pension and benefit issues.

**Legislative Services**

Reflects legislative efforts, including CAJPA, on behalf of California JPIA members.

### **Licensing and Renewals**

Server warranty extensions, software upgrades, and other software-related licensing fees. This account excludes subscription fees related to the Resource Center, which is reported separately due to its materiality.

### **LMS Software**

Learning Management System software is used for training. The expense is composed primarily of annual subscription fees for software, and other costs associated with maintaining the system. The expense was referred to as Resource Center in prior years.

### **Loss Control Services**

Law Enforcement Policy manual subscription services and daily training bulletins made available for members. More recently this expense item has been expanded to include a variety of risk management initiatives such as the Risk Technician Program, the ADA assistance program, ADA software licensing, and the sidewalk maintenance and repair program.

### **LossCAP**

Shows staff travel expenses associated with providing risk management services and support to members under the LossCAP program. This account is charged to the Risk Management Department for all staff members who participate in providing these services including follow-up visits. This applies even when traveling staff members work under various departments. This expense excludes mileage reimbursement.

### **Marketing**

Includes costs for activities related to both existing members and prospective members. Activities include League of California Cities display booths, training brochures, classroom training catalog, prospective member visits, membership survey follow-up, staff shirts, sponsorships and other expenses associated with marketing.

### **Membership and Dues**

Memberships and dues for professional organizations such as CAJPA, RIMS, PARMA, etc.

### **Mileage Reimbursement**

Reimbursement for use of employee-owned vehicles at the IRS approved rate. Applies to employees that do not receive an auto allowance. Excludes mileage reimbursement for Training Specialist.

**Office Supplies**

General office supplies utilized by all personnel are placed in this category. Examples include postage, paper, pens, stationery, and note pads. This account also includes refreshments, soda, bottled water, coffee, service awards, special awards, bereavement flowers, and employment posters. Expenses in this account are allocated back to the departments on a position head-count basis.

**Online Course Development**

Training videos and streaming webcasts that are produced, recorded, and transmitted by the Authority to members.

**Other Contractual Services**

Includes consulting in support of the Human Resources Department, document imaging, equipment maintenance services in support of the Facilities Department, accounting services and process re-engineering in support of the Finance Department, and organization-wide consulting services related to records retention policy development and implementation.

**Other General & Administrative**

Includes temporary staffing services, contingency funds for unexpected expenses and opportunities, and a sanitation district assessment paid to Orange County for sewer usage.

**Payroll Taxes**

Payroll taxes include Social Security, Medicare, unemployment insurance, and the California JPIA workers' compensation primary and retrospective deposit.

**Premium: Environmental**

Premiums paid to insurers on behalf of members participating in coverage under the Environmental Pollution Liability Program.

**Premium: Property Program**

Premiums paid to insurers on behalf of members participating in the all-risk property program. Also includes earthquake, boiler and machinery, vehicle comp and collision, and emergency vehicles.

**Property Premium: California JPIA**

Premium for the all-risk property coverage policy, with the Authority as the insured party.

**Purchased Content**

Streaming training videos and out-of-the-box, third party content that is licensed by the Authority for members to use through the Resource Center.

**Recruitments**

Expenses incurred in the hiring of employees such as advertisements, pre-employment physical and psychological evaluation, background checks, and other recruitment related expenses.

**Risk Management Educational Forum**

All expenses associated with the annual risk management educational forum, meeting space, food, materials, lodging, speakers, etc.

**Risk Management Evaluations**

Covers the cost of providing onsite inspections of member facilities and properties, and compiling data which is used for the LossCAP program.

**RMIS Software**

Risk Management Information System is a software solution (database) that stores, organizes, and analyzes loss data, financial data, and other information to assist the Authority in identifying trends and other useful information for the purpose of loss prevention and loss mitigation.

**Salaries**

Normal payroll expenditures carried continuously and subject to all usual deductions. Vacation and sick leave cash out are also included in this category.

**Special Projects**

Specialized work performed by an outside consultant or agency. Examples include the contracts manual revision, and job analysis updates.

**State Assessment**

Amount charged to self-insured entities providing workers' compensation coverage to offset the cost of running the state's workers' compensation administration.

**Streaming Educational Content**

Streaming Educational Content expands on the content from Academies and provides additional touch points with members at regular intervals throughout the year to reinforce concepts from the Academies and make content available in condensed form.

**Subscription and Books**

Magazine subscriptions and purchase of professional books.

**Technology Support**

Onsite technical support, overall I.T. systems maintenance, and basic database maintenance.

**Training and Education**

Includes training and development of California JPIA employees and Executive Committee members. Costs associated with the Authority's annual strategic planning session are also charged to this account.

**Training Materials and Resources**

Printed and electronic materials associated with member training.

**Travel, Conferences, and Meetings**

Includes employee and committee expenses related to conferences, classroom training, and meetings. Reflects airfare, car rental, lodging, registration fees and other associated expenses. Excludes mileage reimbursement.

**Utilities**

Includes costs associated with the collection of trash, provision of electricity, water, and gas to the California JPIA. Also includes fees associated with telephone and data connections services.

**Classroom Training**

Training provided at member agencies including instructor fees, lodging and travel expenses, handout materials, and refreshments related to the Authority's training program. Also includes Training Specialist mileage reimbursement.



CALIFORNIA  
J · P · I · A

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