

Risk Management Fund

Mission

The City of Allentown Risk & Safety Department strives to prevent, minimize, and control the financial risks while delivering optimum safety and risk management services to the employees and citizens.

**CITY OF ALLENTOWN
FUND SUMMARY - RISK FUND (081)**

	<u>2023 Budget</u>	<u>2023 Adj. Budget</u>	<u>2023 A&E</u>	<u>2024 Final</u>
Opening Balance			5,207,106	3,874,242
Revenues:				
081-6200 Retiree Health Benefit Reimbursement	1,200,000	1,200,000	1,200,000	1,295,000
081-6210 Active Employee Benefit Reimbursement	624,000	624,000	624,000	665,000
081-6215 LCA Retiree Health Reimbursement	306,000	306,000	306,000	306,000
081-6220 Inactive Employee Benefit Reimbursement	54,000	54,000	63,000	55,000
081-6418 Interest Income	10,000	10,000	95,000	85,000
081-6610 Stop Loss Reimbursement	550,000	550,000	550,000	425,000
081-6615 Claims Paid Reimb Risk	72,000	72,000	177,009	85,000
081-6688 Miscellaneous	0	0	4,100	0
081-6690 State Aid Pension	15,000	15,000	15,000	15,000
081-7119 Transfer From Rental Inspection	608,061	608,061	608,061	716,616
081-7121 Transfer From General Fund	20,638,316	20,638,316	20,638,316	21,919,050
081-7124 Transfer From Trexler Fund	320,140	320,140	320,140	300,456
081-7125 Transfer From CDBG	184,969	184,969	184,969	184,969
081-7126 Transfer From Liquid Fuels	782,100	782,100	782,100	797,670
081-7127 Transfer From Golf Course	158,091	158,091	158,091	174,046
081-7128 Transfer From Solid Waste	1,213,546	1,213,546	1,213,546	1,297,714
081-7129 Transfer From Risk Mgmt	78,210	78,210	78,210	79,767
081-7131 Transfer From Stormwater Fund	1,063,726	1,063,726	1,063,726	1,206,111
081-7133 Transfer From ARPA	0	0	0	319,068
Total Revenue	27,878,159	27,878,159	28,081,268	29,926,467

**CITY OF ALLENTOWN
FUND SUMMARY - RISK FUND (081)**

Revenues:	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Actuals</u>
081-5218 Recovery Act/ Stimulus Act	0	83,522	0	0
081-6200 Retiree Health Benefit Reimbursement	1,351,158	1,451,436	1,315,668	1,155,906
081-6210 Active Employee Benefit Reimbursement	581,969	594,786	637,002	559,344
081-6215 LCA Retiree Health Benefit Reimbursement	0	0	306,000	306,000
081-6220 Inactive Employee Benefit Reimbursement	16,601	46,304	54,721	119,764
081-6418 Interest Income	34,516	15,887	11,391	24,510
081-6610 Stop Loss Reimbursement	0	0	0	1,529,890
081-6615 Claims Paid Reimb Risk	1,409,715	139,163	246,866	111,905
081-6688 Miscellaneous	75	0	176,397	120,557
081-6690 State Aid Pension	17,922	17,233	19,610	14,836
081-7119 Transfer from Rental Inspection	0	517,956	474,001	512,737
081-7121 Transfer From General Fund	20,258,599	19,495,944	17,430,682	18,000,324
081-7124 Transfer From Trexler Fund	282,341	289,181	288,167	312,477
081-7125 Transfer From CDBG	0	0	182,200	180,667
081-7126 Transfer From Liquid Fuels	752,910	745,445	705,705	763,380
081-7127 Transfer From Golf Course	106,662	109,246	123,497	133,592
081-7128 Transfer from Solid Waste	1,264,730	1,254,271	1,144,110	1,256,158
081-7129 Transfer from Risk Mgmt	87,840	89,968	82,335	76,338
081-7130 Transfer from 911 Fund	33,463	0	0	0
081-7131 Transfer from Stormwater Fund	794,973	830,262	950,345	1,101,077
Total Revenue	26,993,474	25,680,604	24,148,697	26,279,462

**CITY OF ALLENTOWN
FUND SUMMARY - RISK FUND (081)**

	<u>2023 Budget</u>	<u>2023 Adj. Budget</u>	<u>2023 A&E</u>	<u>2024 Final</u>
Expenditures:				
02 PERMANENT WAGES	205,353	205,353	205,353	222,435
08 LONGEVITY	944	944	944	1,469
12 FICA	16,681	16,681	16,681	17,435
14 PENSION	19,435	19,435	19,435	31,485
15 EMPLOYEE - HEALTH INS OPT OUT	2,508	2,508	2,508	2,500
16 INSURANCE - EMPLOYEE GRP	52,140	52,140	52,140	79,767
Total Personnel	297,061	297,061	297,061	355,091
26 PRINTING	300	300	300	500
30 RENTAL	1,500	1,500	1,500	1,800
32 PUBLICATIONS & MEMBERSHIP	3,500	3,500	3,500	5,000
34 TRAINING & PROF. DEVELOP	13,000	13,000	13,000	11,600
36 INS - PROPERTY & CASUALTY	1,062,100	1,062,100	1,062,100	1,141,700
37 INS - DENTAL, LIFE, DRUG	23,560,000	23,604,700	23,560,000	23,911,000
38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	26,000
42 REPAIRS & MAINTENANCE	13,000	13,500	13,000	0
44 PROF SERVICES FEES	700,000	700,000	700,000	650,000
46 OTHER CONTRACT SERVICES	305,000	436,879	305,000	260,000
50 OTHER SERVICES & CHARGES	15,000	15,000	15,000	15,000
Total Services & Charges	25,698,400	25,875,479	25,698,400	26,022,600
54 REPAIR & MAINTENANCE SUPPLIES	500	500	500	500
56 UNIFORMS	0	1,000	1,000	1,200
68 OPERATING MATERIALS & SUPP	55,000	53,500	55,000	55,000
Total Materials & Supplies	55,500	55,000	56,500	56,700
72 EQUIPMENT	30,000	30,000	30,000	30,000
80 SELF-INSURED LOSSES	875,000	969,236	875,000	830,000
81 PROPERTY LOSSES	250,000	360,050	250,000	250,000
85 AUTO LOSSES	385,000	385,000	385,000	400,000
86 GENERAL CITY CHARGES	222,171	222,171	222,171	233,280
87 PROFESSIONAL LOSSES	1,600,000	1,600,000	1,600,000	1,600,000
Total Sundry	3,362,171	3,566,457	3,362,171	3,343,280
Total Expenditures	29,413,132	29,793,997	29,414,132	29,777,671
Closing Balance				4,023,038

**CITY OF ALLENTOWN
FUND SUMMARY - RISK FUND (081)**

Expenditures:	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Actuals</u>
02 PERMANENT WAGES	188,026	218,113	182,903	193,924
04 TEMPORARY WAGES	19,068	0	0	0
06 PREMIUM PAY	1,217	0	0	0
08 LONGEVITY	138	0	438	670
12 FICA	15,699	16,211	13,805	14,749
14 PENSION	14,996	25,740	26,822	24,789
15 EMPLOYEE- HEALTH INSURANCE OPT-OUT	1,401	1,451	1,504	1,504
16 INSURANCE - EMPLOYEE GRP	87,840	89,968	82,335	76,338
Total Personnel	328,385	351,483	307,807	311,974
26 PRINTING	150	0	0	166
28 MILEAGE REIMBURSEMENT	214	58	0	0
30 RENTALS	1,100	0	1,100	1,100
32 PUBLICATIONS & MEMBERSHIP	385	704	288	2,565
34 TRAINING & PROF. DEVELOP	8,580	2,842	200	55,320
36 INS - PROPERTY & CASUALTY	571,282	689,821	830,257	883,059
37 INS - DENTAL, LIFE, DRUG	19,880,651	19,105,301	21,407,479	24,221,668
38 INS - OTHER EMPLOYEE	0	8,640	0	2,449
42 REPAIRS & MAINTENANCE	0	0	15,306	2,452
44 LEGAL SERVICES	992,858	498,517	473,436	349,458
46 OTHER CONTRACT SERVICES	154,877	151,753	224,674	233,292
50 OTHER SERVICES & CHARGES	441	9,140	6,659	10,682
Total Services & Charges	21,610,538	20,466,776	22,959,399	25,762,211
54 REPAIR & MAINT SUPPLIES	0	97	0	30
56 UNIFORMS	1,216	4,255	4,922	366
68 OPERATING MATERIALS & SUPP	18,725	73,413	34,690	26,990
Total Materials & Supplies	19,941	77,765	39,612	27,386
72 EQUIPMENT	19,009	14,377	15,793	27,526
Total Capital Outlay	19,009	14,377	15,793	27,526
80 SELF-INSURED LOSSES	590,541	673,969	829,180	853,540
81 PROPERTY LOSSES	98,283	83,179	69,794	43,267
85 AUTO LOSSES	220,030	316,673	519,336	310,002
86 GENERAL CITY CHARGES	115,938	121,736	127,822	134,214
87 PROFESSIONAL LOSSES	247,968	180,996	325,438	424,738
Total Sundry	1,272,760	1,376,553	1,871,570	1,765,761
Total Expenditures	23,250,633	22,286,954	25,194,181	27,894,858

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**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

FUND 081 RISK MANAGEMENT
DEPT 02 FINANCE
BUREAU 8001 RISK MANAGEMENT
PROGRAM 0001 PROPERTY & CASUALTY

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>		<u>2023</u>		<u>2024</u>	
		Actual				Final Budget		Actual & Estimated		Final Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
15N	Risk & Safety Manager	1.0	1.0	1.0	1.0	1.0	80,033	1.0	80,033	1.0	84,541
10N	Emergency Mgmt Coordinator	1.0	1.0	1.0	1.0	-	-	-	-	-	-
10N	Financial Analyst	0.5	0.5	0.5	-	-	-	-	-	-	-
10N	Benefits Coordinator	-	-	-	-	1.0	62,270	1.0	62,270	1.0	70,156
10N	Claims Examiner	-	-	-	-	1.0	63,050	1.0	63,050	1.0	67,738
06N	Claims Coordinator	1.0	1.0	1.0	1.0	-	-	-	-	-	-
Total Positions		3.5	3.5	3.5	3.0	3.0	205,353	3.0	205,353	3.0	222,435

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0001 PROPERTY & CASUALTY

<i>Account Number</i>	<i>2023 Budget</i>	<i>2023 Adj Budget</i>	<i>2023 A&E</i>	<i>2024 Final</i>
0001-02 PERMANENT WAGES	205,353	205,353	205,353	222,435
0001-08 LONGEVITY	944	1,094	944	1,469
0001-12 FICA	16,681	16,681	16,681	17,435
0001-14 PENSION	19,435	19,435	19,435	31,485
0001-15 Employee - Health Insurance Opt Out	2,508	2,508	2,508	2,500
0001-16 INSURANCE - EMPLOYEE GRP	52,140	52,140	52,140	79,767
0001-26 PRINTING	300	500	300	500
0001-30 RENTALS	1,500	1,500	1,500	1,800
0001-32 PUBLICATIONS & MEMBERSHIP	1,000	850	1,000	1,500
0001-34 TRAINING & PROF. DEVELOP	8,000	7,800	8,000	6,600
0001-36 INS - PROPERTY & CASUALTY	902,100	902,100	902,100	964,200
0001-42 REPAIRS & MAINTENANCE	13,000	18,500	13,000	0
0001-44 LEGAL SERVICES	700,000	700,000	700,000	650,000
0001-46 OTHER CONTRACT SERVICES	240,000	371,879	240,000	203,000
0001-50 OTHER SERVICES & CHARGES	15,000	15,000	15,000	15,000
0001-54 REPAIR & MAINT SUPPLIES	500	500	500	500
0001-56 UNIFORMS	0	1,000	1,000	1,200
0001-68 OPERATING MATERIALS & SUPP	55,000	53,500	55,000	55,000
0001-72 EQUIPMENT	20,000	22,000	20,000	20,000
0001-80 SELF-INSURED LOSSES	200,000	294,236	200,000	200,000
0001-81 PROPERTY LOSSES	250,000	360,050	250,000	250,000
0001-85 AUTO LOSSES	385,000	385,000	385,000	400,000
0001-86 GENERAL CITY CHARGES	222,171	222,171	222,171	233,280
0001-87 PROFESSIONAL LOSSES	1,600,000	1,593,000	1,600,000	1,600,000
Total PROPERTY & CASUALTY	4,910,632	5,246,797	4,911,632	4,957,671

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0001 PROPERTY & CASUALTY

<i>Account Number</i>	<i>2019 Actuals</i>	<i>2020 Actuals</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>
0001-02 PERMANENT WAGES	188,026	218,113	182,903	193,924
0001-04 TEMPORARY WAGES	19,068	0	0	0
0001-06 PREMIUM PAY	1,217	0	0	0
0001-08 LONGEVITY	138	0	438	670
0001-12 FICA	15,699	16,211	13,805	14,749
0001-14 PENSION	14,996	25,740	26,822	24,789
0001-15 Employee - Health Insurance Opt Out	1,401	1,451	1,504	1,504
0001-16 INSURANCE - EMPLOYEE GRP	87,840	89,968	82,335	76,338
0001-26 PRINTING	150	0	0	166
0001-28 MILEAGE REIMBURSEMENT	214	58	0	0
0001-30 RENTALS	1,100	0	1,100	1,100
0001-32 PUBLICATIONS & MEMBERSHIP	0	282	195	933
0001-34 TRAINING & PROF. DEVELOP	20-	1,292	0	55,320
0001-36 INS - PROPERTY & CASUALTY	440,996	563,108	693,834	745,394
0001-42 REPAIRS & MAINTENANCE	0	0	15,306	2,452
0001-44 LEGAL SERVICES	992,858	498,517	473,436	349,458
0001-46 OTHER CONTRACT SERVICES	93,964	114,268	175,308	188,615
0001-50 OTHER SERVICES & CHARGES	441	9,140	6,659	10,682
0001-54 REPAIR & MAINT SUPPLIES	0	97	0	30
0001-56 UNIFORMS	1,216	4,255	4,922	366
0001-68 OPERATING MATERIALS & SUPP	18,725	73,413	34,690	26,990
0001-72 EQUIPMENT	2,400	14,377	13,602	17,899
0001-80 SELF-INSURED LOSSES	18,467	154,910	120,987	145,402
0001-81 PROPERTY LOSSES	98,283	83,179	69,794	43,267
0001-85 AUTO LOSSES	220,030	316,673	519,336	310,002
0001-86 GENERAL CITY CHARGES	57,969	60,868	63,911	67,107
0001-87 PROFESSIONAL LOSSES	247,968	180,996	325,438	424,738
Total PROPERTY & CASUALTY	2,523,146	2,426,916	2,826,325	2,701,895

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION

<i>Account Number</i>	<i>2023 Budget</i>	<i>2023 Adj Budget</i>	<i>2023 A&E</i>	<i>2024 Final</i>
0002-32 PUBLICATIONS & MEMBERSHIP	2,500	2,500	2,500	3,500
0002-34 TRAINING & PROF. DEVELOP	5,000	5,000	5,000	5,000
0002-36 INS - PROPERTY & CASUALTY	160,000	160,000	160,000	177,500
0002-38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	26,000
0002-46 OTHER CONTRACT SERVICES	65,000	65,000	65,000	57,000
0002-72 EQUIPMENT	10,000	10,000	10,000	10,000
0002-80 SELF-INSURED LOSSES	675,000	675,000	675,000	630,000
Total WORKERS COMPENSATION	942,500	942,500	942,500	909,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION

<i>Account Number</i>	<i>2019 Actuals</i>	<i>2020 Actuals</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>
0002-32 PUBLICATIONS & MEMBERSHIP	385	422	93	1,632
0002-34 TRAINING & PROF. DEVELOP	8,600	1,550	200	0
0002-36 INS - PROPERTY & CASUALTY	130,286	126,713	136,423	137,665
0002-38 INS - OTHER EMPLOYEE	0	8,640	0	2,449
0002-46 OTHER CONTRACT SERVICES	60,913	37,485	49,366	44,677
0002-72 EQUIPMENT	16,609	0	2,191	9,627
0002-80 SELF-INSURED LOSSES	572,074	519,059	708,193	708,138
0002-86 GENERAL CITY CHARGES	57,969	60,868	63,911	67,107
Total WORKERS COMPENSATION	846,836	754,737	960,377	971,295

CITY OF ALLENTOWN
PROGRAM BUDGET

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0003 EMPLOYEE HEALTH BENEFITS

<i>Account Number</i>		<i>2023 Budget</i>	<i>2023 Adj Budget</i>	<i>2023 A&E</i>	<i>2024 Final</i>
0003-37 INS - DENTAL, LIFE, DRUG		23,560,000	23,604,700	23,560,000	23,911,000
Total	EMPLOYEE HEALTH BENEFITS	23,560,000	23,604,700	23,560,000	23,911,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0003 EMPLOYEE HEALTH BENEFITS

<i>Account Number</i>	<i>2019 Actuals</i>	<i>2020 Actuals</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>
0003-37 INS - DENTAL, LIFE, DRUG	19,880,651	19,105,301	21,407,479	24,221,668
Total EMPLOYEE HEALTH BENEFITS	19,880,651	19,105,301	21,407,479	24,221,668

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