

Risk Management Fund

Mission

To provide policy direction and effective management and financial support systems for all of the City's insurance coverage for employees, buildings, and equipment.

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

	<u>2019 Budget</u>	<u>2019 Adj. Budget</u>	<u>2019 A&E</u>	<u>2020 Budget</u>
Projected Cash Balance 1/1/19			683,939	
Beginning Balance 1/1/20				2,690,766
Revenues:				
081-6200 Retiree Health Benefit Reimbursement	1,200,000	1,200,000	1,250,000	1,400,000
081-6210 Active Employee Benefit Reimbursement	300,000	300,000	500,000	575,000
081-6220 Inactive Employee Benefit Reimbursement	12,000	12,000	13,000	15,000
081-6418 Interest Income	0	0	18,779	15,000
081-6615 Claims Paid Reimb Risk	300,000	300,000	2,200,000	560,000
081-6688 Miscellaneous	0	0	75	0
081-6690 State Aid Pension	9,369	9,369	17,922	17,922
081-7119 Transfer From Rental Inspection	0	0	0	517,956
081-7121 Transfer From General Fund	20,343,929	20,343,929	20,343,929	20,138,805
081-7124 Transfer From Trexler Fund	282,341	282,341	282,341	289,181
081-7126 Transfer From Liquid Fuels	752,910	752,910	752,910	745,445
081-7127 Transfer From Golf Course	106,662	106,662	106,662	109,246
081-7128 Transfer From Solid Waste	1,264,730	1,264,730	1,264,730	1,254,271
081-7129 Transfer From Risk Mgmt	87,840	87,840	87,840	89,968
081-7130 Transfer From 911 Fund	0	0	33,463	0
081-7131 Transfer From Stormwater Fund	794,973	794,973	794,973	830,262
Total Revenue	25,454,754	25,454,754	27,666,624	26,558,056

	<u>2019 Budget</u>	<u>2019 Adj. Budget</u>	<u>2019 A&E</u>	<u>2020 Budget</u>
Expenditures:				
02 PERMANENT WAGES	211,653	192,197	211,653	212,004
04 TEMPORARY WAGES	15,800	33,756	25,000	15,800
06 PREMIUM PAY	1,500	1,500	1,500	1,425
08 LONGEVITY	2,002	2,002	500	0
11 SHIFT DIFFERENTIAL	250	250	0	250
12 FICA	17,687	17,687	17,687	17,561
14 PENSION	27,956	27,956	27,956	27,627
15 EMPLOYEE - HEALTH INS OPT OUT	0	1,500	1,400	1,500
16 INSURANCE - EMPLOYEE GRP	87,840	87,840	87,840	89,968
26 PRINTING	500	650	0	500
Total Personnel	365,188	365,338	373,536	366,635
30 RENTAL	0	1,100	1,100	1,200
32 PUBLICATIONS & MEMBERSHIP	3,000	3,000	500	4,000
34 TRAINING & PROF. DEVELOP	8,000	13,995	13,000	15,400
36 INS - PROPERTY & CASUALTY	712,202	712,202	712,202	616,458
37 INS - DENTAL, LIFE, DRUG	20,500,000	22,009,975	21,500,000	21,500,000
38 INS - OTHER EMPLOYEE	25,000	40,561	40,561	25,000
44 PROF SERVICES FEES	1,000,000	1,000,000	1,000,000	1,000,000
46 OTHER CONTRACT SERVICES	160,760	139,960	139,960	335,010
50 OTHER SERVICES & CHARGES	7,000	28,000	28,000	21,000
56 UNIFORMS	5,000	5,000	2,500	5,000
Total Services & Charges	22,420,962	23,953,793	23,437,823	23,523,068
58 OFFICE SUPPLIES	0	0	0	500
68 OPERATING MATERIALS & SUPP	27,000	21,515	12,300	28,000
Total Materials & Supplies	27,000	21,515	12,300	28,500
72 EQUIPMENT	3,500	20,200	20,200	6,500
80 SELF-INSURED LOSSES	1,300,000	1,281,540	800,000	700,000
81 PROPERTY LOSSES	100,000	100,072	100,000	125,000
84 CAPITAL FUND CONTRIBUTION	0	0	0	0
85 AUTO LOSSES	300,000	300,000	300,000	300,000
86 GENERAL CITY CHARGES	115,938	115,938	115,938	121,736
87 PROFESSIONAL LOSSES	800,000	800,000	500,000	1,000,000
88 INTERFUND TRANSFERS	0	0	0	0
Total Sundry	2,619,438	2,617,750	1,836,138	2,253,236
Total Expenditures	25,432,588	26,958,396	25,659,797	26,171,439

Ending Fund Balance
Projected Cash Balance

2,690,766

3,077,383

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

Revenues:	<u>2015 Actuals</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>
081-6200 Retiree Health Benefit Reimbursement	1,151,091	1,036,267	1,150,533	1,118,129
081-6210 Active Employee Benefit Reimbursement	270,523	289,142	394,436	485,496
081-6220 Inactive Employee Benefit Reimbursement	5,512	4,933	15,074	23,044
081-6418 Interest Income	0	0	0	25,335
081-6615 Claims Paid Reimb Risk	5,086	1,686,209	290,483	385,130
081-6688 Miscellaneous	1,147	941,940	2,082	1,977
081-6690 State Aid Pension	6,107	10,062	10,553	9,369
081-7121 Transfer From General Fund	13,314,194	15,725,211	17,393,104	17,728,469
081-7124 Transfer From Trexler Fund	248,300	275,899	345,811	348,659
081-7125 Transfer From CDBG	95,508	106,116	0	0
081-7126 Transfer From Liquid Fuels	477,500	594,244	667,677	673,177
081-7127 Transfer From Golf Course	105,050	116,727	103,605	104,459
081-7128 Transfer from Solid Waste	750,796	881,474	1,018,958	1,119,006
081-7129 Transfer from Risk Mgmt	43,930	48,814	46,047	46,426
081-7130 Transfer from 911 Fund	636,030	706,726	674,584	684,784
081-7131 Transfer from Stormwater Fund	0	0	0	703,402
Total Revenue	17,110,774	22,423,764	22,112,947	23,456,862

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

<i>Expenditures:</i>	<u>2015 Actuals</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>
02 PERMANENT WAGES	136,536	145,728	99,860	119,772
04 TEMPORARY WAGES	0	0	0	11,513
06 PREMIUM PAY	0	0	63	542
08 LONGEVITY	472	642	37	940
11 SHIFT DIFFERENTIAL	0	0	1	0
12 FICA	10,214	11,167	7,369	9,844
14 PENSION	11,444	11,760	11,981	11,612
16 INSURANCE - EMPLOYEE GRP	43,930	48,814	46,047	46,426
Total Personnel	202,596	218,111	165,358	200,649
32 PUBLICATIONS & MEMBERSHIP	587	422	0	807
34 TRAINING & PROF. DEVELOP	215	0	849	1,695
36 INS - PROPERTY & CASUALTY	464,244	388,096	568,284	617,361
37 INS - DENTAL, LIFE, DRUG	16,605,131	18,420,021	18,634,109	21,611,284
38 INS - OTHER EMPLOYEE	20,038	24,804	31,742	7,833
44 LEGAL SERVICES	0	0	622,681	1,095,545
46 OTHER CONTRACT SERVICES	157,155	131,578	146,239	146,806
Total Services & Charges	17,247,370	18,964,921	20,003,904	23,481,331
68 OPERATING MATERIALS & SUPP	953	104	2,573	36,476
Total Materials & Supplies	953	104	2,573	36,476
80 SELF-INSURED LOSSES	1,576,041	2,605,957	1,024,844	942,480
81 PROPERTY LOSSES	0	0	174,109	130,487
84 CAPITAL FUND CONTRIBUTION	0	0	0	3,000
85 AUTO LOSSES	0	229,992	369,612	228,608
86 GENERAL CITY CHARGES	64,728	67,956	107,202	110,418
87 PROFESSIONAL LOSSES	0	0	108,171	878,000
Total Sundry	1,640,769	2,903,905	1,783,938	2,292,993
Total Expenditures	19,091,688	22,087,041	21,955,773	26,011,449

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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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		<u>2019</u>		<u>2020</u>	
		Actual				Final Budget		Actual & Estimated		Final Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
21A	Director - HR, Risk & Safety	0.2	0.2	-	-	-	-	-	-	-	-
15N	Risk & Safety Manager	0.5	0.5	0.5	0.5	1.0	76,752	1.0	76,752	1.0	79,066
10N	Emergency Mgmt Coordinator	-	-	-	-	1.0	52,026	1.0	52,026	1.0	53,586
10N	Financial Analyst	-	-	-	-	0.5	24,505	0.5	24,505	0.5	25,324
06N	Claims Coordinator	-	0.5	0.5	0.5	1.0	58,370	1.0	58,370	1.0	54,028
	Total Positions	0.7	1.15	1.0	1.0	3.5	211,653	3.5	211,653	3.5	212,004

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2019 Budget	2019 Adj. Budget	2019 A&E	2020 Budget
0001-02 PERMANENT WAGES	211,653	192,197	211,653	212,004
0001-04 TEMPORARY WAGES	15,800	33,756	25,000	15,800
0001-06 PREMIUM PAY	1,500	1,500	1,500	1,425
0001-08 LONGEVITY	2,002	2,002	500	0
0001-11 SHIFT DIFFERENTIAL	250	250	0	250
0001-12 FICA	17,687	17,687	17,687	17,561
0001-14 PENSION	27,956	27,956	27,956	27,627
0001-15 Employee - Health Insurance Opt Out	0	1,500	1,400	1,500
0001-16 INSURANCE - EMPLOYEE GRP	87,840	87,840	87,840	89,968
0001-26 PRINTING	0	150	0	500
0001-28 MILEAGE REIMBURSEMENT	0	400	0	0
0001-30 RENTALS	0	1,100	1,100	1,200
0001-32 PUBLICATIONS & MEMBERSHIP	0	0	0	1,000
0001-34 TRAINING & PROF. DEVELOP	0	1,995	1,000	5,400
0001-36 INS - PROPERTY & CASUALTY	575,744	575,744	575,744	480,000
0001-44 LEGAL SERVICES	1,000,000	1,000,000	1,000,000	1,000,000
0001-46 OTHER CONTRACT SERVICES	122,150	101,350	101,350	274,150
0001-50 OTHER SERVICES & CHARGES	7,000	28,000	28,000	21,000
0001-56 UNIFORMS	5,000	5,000	2,500	5,000
0001-58 OFFICE SUPPLIES	0	0	0	500
0001-68 OPERATING MATERIALS & SUPP	27,000	21,515	12,300	28,000
0001-72 EQUIPMENT	3,500	3,500	3,500	6,500
0001-80 SELF-INSURED LOSSES	500,000	481,140	200,000	100,000
0001-81 PROPERTY LOSSES	100,000	100,072	100,000	125,000
0001-85 AUTO LOSSES	300,000	300,000	300,000	300,000
0001-86 GENERAL CITY CHARGES	57,969	57,969	57,969	60,868
0001-87 PROFESSIONAL LOSSES	800,000	800,000	500,000	1,000,000
Total PROPERTY & CASUALTY	3,863,051	3,842,623	3,256,999	3,775,253

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals
0001-02 PERMANENT WAGES	68,268	72,864	50,077	62,870
0001-04 TEMPORARY WAGES	0	0	0	11,513
0001-06 PREMIUM PAY	0	0	63	542
0001-08 LONGEVITY	236	321	19	470
0001-11 SHIFT DIFFERENTIAL	0	0	1	0
0001-12 FICA	5,107	5,746	3,697	5,595
0001-14 PENSION	5,722	5,880	5,991	5,806
0001-16 INSURANCE - EMPLOYEE GRP	21,965	24,407	23,023	23,213
0001-36 INS - PROPERTY & CASUALTY	360,166	388,096	398,745	505,917
0001-44 LEGAL SERVICES	0	0	622,681	1,095,545
0001-46 OTHER CONTRACT SERVICES	120,198	104,210	109,392	118,264
0001-68 OPERATING MATERIALS & SUPP	953	104	2,573	36,476
0001-80 SELF-INSURED LOSSES	1,047,271	2,079,094	353,190	374,411
0001-81 PROPERTY LOSSES	0	0	174,109	130,487
0001-84 CAPITAL FUND CONTRIBUTION	0	0	0	3,000
0001-85 AUTO LOSSES	0	229,992	369,612	228,608
0001-86 GENERAL CITY CHARGES	37,992	39,888	53,601	55,209
0001-87 PROFESSIONAL LOSSES	0	0	108,171	878,000
Total PROPERTY & CASUALTY	1,667,878	2,950,602	2,274,945	3,535,926

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**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

FUND **081** **RISK MANAGEMENT**
DEPT **02** **FINANCE**
BUREAU **8001** **RISK MANAGEMENT**
PROGRAM **0002** **WORKERS COMPENSATION**

* Moved to Risk Management, Property & Casualty, Program 0001

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>		<u>2019</u>		<u>2020</u>	
		Actual				Final Budget		Actual & Estimated		Final Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
21A	Director - HR, Risk & Safety	0.2	0.15	-	-	-	-	-	-	-	-
15N	Risk & Safety Manager	0.5	0.5	0.5	0.5	-	-	-	-	-	-
06N	Claims Coordinator	0.5	0.5	0.5	0.5	-	-	-	-	-	-
	Total Positions	1.15	1.15	1.0	1.0	-	-	-	-	-	-

**CITY OF ALLENTOWN
PROGRAM BUDGET**

**081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION**

Account Number	2019 Budget	2019 Adj. Budget	2019 A&E	2020 Budget
0002-26 PRINTING	500	500	0	0
0002-32 PUBLICATIONS & MEMBERSHIP	3,000	3,000	500	3,000
0002-34 TRAINING & PROF. DEVELOP	8,000	12,000	12,000	10,000
0002-36 INS - PROPERTY & CASUALTY	136,458	136,458	136,458	136,458
0002-38 INS - OTHER EMPLOYEE	25,000	40,561	40,561	25,000
0002-46 OTHER CONTRACT SERVICES	38,610	60,913	38,610	60,860
0002-72 EQUIPMENT	0	16,700	16,700	0
0002-80 SELF-INSURED LOSSES	800,000	777,697	600,000	600,000
0002-86 GENERAL CITY CHARGES	57,969	57,969	57,969	60,868
Total WORKERS COMPENSATION	1,069,537	1,105,798	902,798	896,186

**CITY OF ALLENTOWN
PROGRAM BUDGET**

**081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION**

Account Number	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals
0002-02 PERMANENT WAGES	68,268	72,864	49,784	56,902
0002-08 LONGEVITY	236	321	19	470
0002-11 SHIFT DIFFERENTIAL	0	0	1	0
0002-12 FICA	5,107	5,421	3,671	4,249
0002-14 PENSION	5,722	5,880	5,991	5,806
0002-16 INSURANCE - EMPLOYEE GRP	21,965	24,407	23,023	23,213
0002-32 PUBLICATIONS & MEMBERSHIP	587	422	0	807
0002-34 TRAINING & PROF. DEVELOP	215	0	849	1,695
0002-36 INS - PROPERTY & CASUALTY	104,078	0	169,539	111,444
0002-38 INS - OTHER EMPLOYEE	20,038	24,804	31,742	7,833
0002-46 OTHER CONTRACT SERVICES	36,957	27,368	36,847	28,542
0002-80 SELF-INSURED LOSSES	528,770	526,863	671,654	568,069
0002-86 GENERAL CITY CHARGES	26,736	28,068	53,601	55,209
Total WORKERS COMPENSATION	818,679	716,418	1,046,721	864,239

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2019 Budget</i>	<i>2019 Adj. Budget</i>	<i>2019 A&E</i>	<i>2020 Budget</i>
0003-37 INS - DENTAL, LIFE, DRUG	20,500,000	22,009,975	21,500,000	21,500,000
Total EMPLOYEE HEALTH BENEFITS	20,500,000	22,009,975	21,500,000	21,500,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2015 Actuals</i>	<i>2016 Actuals</i>	<i>2017 Actuals</i>	<i>2018 Actuals</i>
0003-37 INS - DENTAL, LIFE, DRUG	16,605,131	18,420,021	18,634,109	21,611,284
Total EMPLOYEE HEALTH BENEFITS	16,605,131	18,420,021	18,634,109	21,611,284

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