

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)**

	2013 Budget	2013 Adj. Budget	2013 A & E	2014 Proposed
Opening Cash Balance			2,490,558	7,221,415
Revenues:				
081-6200 Retiree Health Benefit Reimbursement	839,733	839,733	919,698	965,683
081-6210 Active Employee Benefit Reimbursement	297,902	297,902	302,005	317,105
081-6220 Inactive Employee Benefit Reimbursement	43,814	43,814	44,414	46,634
081-6615 Claims Paid Reimb Risk	0	0	517,802	200,000
081-6688 Miscellaneous	145,916	145,916	16,828	20,000
081-6690 State Aid Pension	1,453	1,453	3,333	7,513
081-7121 Transfer From General Fund	11,399,250	11,399,250	16,847,436	12,332,915
081-7122 Transfer from Water Fund	1,815,450	1,815,450	1,031,570	0
081-7123 Transfer from Sewer Fund	2,013,100	2,013,100	1,470,432	0
081-7124 Transfer From Trexler Fund	234,500	234,500	234,500	249,900
081-7125 Transfer From CDBG	185,925	185,925	185,925	108,885
081-7126 Transfer From Liquid Fuels	351,750	351,750	351,750	374,850
081-7127 Transfer From Golf Course	92,125	92,125	92,125	98,175
081-7128 Transfer from Solid Waste	577,750	577,750	577,750	624,750
081-7129 Transfer from Risk Mgmt	33,500	33,500	33,500	53,550
081-7130 Transfer from 911 Fund	549,400	549,400	549,400	585,480
Total Revenue	18,581,568	18,581,568	23,178,468	15,985,440

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

	<u>2013 Budget</u>	<u>2013 Adj. Budget</u>	<u>2013 A & E</u>	<u>2014 Proposed</u>
Expenditures:				
02 PERMANENT WAGES	133,626	133,626	133,626	197,578
08 LONGEVITY	0	0	0	1,762
12 FICA	10,222	10,222	10,222	15,250
14 PENSION	6,324	6,324	6,324	10,720
16 INSURANCE - EMPLOYEE GRP	33,500	33,500	33,500	53,550
Total Personnel	183,672	183,672	183,672	278,860
32 PUBLICATIONS & MEMBERSHIP	500	500	500	500
34 TRAINING & PROF. DEVELOP	1,200	1,200	1,200	1,200
36 INS - PROPERTY & CASUALTY	524,220	524,220	524,220	455,952
37 INS - DENTAL, LIFE, DRUG	15,771,612	15,771,612	15,771,612	15,775,000
38 INS - OTHER EMPLOYEE	19,000	19,000	19,000	20,500
46 OTHER CONTRACT SERVICES	179,000	179,000	179,000	239,000
Total Service & Charges	16,495,532	16,495,532	16,495,532	16,492,152
56 UNIFORMS	100	100	0	0
68 OPERATING MATERIALS & SUPP	2,050	2,050	2,050	2,050
Total Materials & Supplies	2,150	2,150	2,050	2,050
80 SELF-INSURED LOSSES	1,647,000	1,647,000	1,647,000	1,193,000
86 GENERAL CITY CHARGES	58,710	58,710	58,710	61,646
99 PRIOR YEARS' COMMITMENTS	0	61,055	60,647	0
Total Sundry	1,705,710	1,766,765	1,766,357	1,254,646
Total Expenditures	18,387,064	18,448,119	18,447,611	18,027,708
Ending Cash Balance			7,221,415	5,179,147

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

Revenues:	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals
081-6200 Retiree Health Benefit Reimbursement	697,381	700,435	811,229	798,597
081-6210 Active Employee Benefit Reimbursement	176,346	304,391	293,588	283,019
081-6220 Inactive Employee Benefit Reimbursement	50,487	61,323	48,628	38,615
081-6418 Interest Income	95,418	51,041	0	0
081-6615 Claims Paid Reimb Risk	64,133	498,228	155,640	199,788
081-6688 Miscellaneous	257,464	202,779	268,722	141,674
081-6690 State Aid Pension	1,158	2,122	2,076	1,353
081-7121 Transfer From General Fund	8,433,196	8,968,360	9,394,265	10,306,999
081-7122 Transfer from Water Fund	1,471,879	1,507,520	1,444,665	1,485,895
081-7123 Transfer from Sewer Fund	1,623,108	1,671,110	1,607,160	1,684,675
081-7124 Transfer From Trexler Fund	251,063	186,200	176,600	185,694
081-7125 Transfer From CDBG	7,353	7,574	0	192,931
081-7126 Transfer From Liquid Fuels	296,125	279,300	260,600	272,494
081-7127 Transfer From Golf Course	57,938	59,850	71,375	75,759
081-7128 Transfer from Solid Waste	467,620	437,300	436,050	455,366
081-7129 Transfer from Risk Mgmt	30,900	31,920	33,960	37,016
081-7130 Transfer from 911 Fund	409,425	422,940	399,875	432,420
Total Revenue	14,390,994	15,392,393	15,404,433	16,592,295

CITY OF ALLENTOWN

FUND SUMMARY - RISK MANAGEMENT FUND (081)

<i>Expenditure:</i>	<i>2009 Actuals</i>	<i>2010 Actuals</i>	<i>2011 Actuals</i>	<i>2012 Actuals</i>
02 PERMANENT WAGES	145,037	149,398	150,745	159,174
11 SHIFT DIFFERENTIAL	2	0	0	0
12 FICA	11,038	11,028	11,095	11,925
14 PENSION	4,108	6,460	5,101	4,886
16 INSURANCE - EMPLOYEE GRP	30,900	31,920	33,960	37,016
Total Personnel	191,085	198,806	200,901	213,001
32 PUBLICATIONS & MEMBERSHIP	270	280	290	305
34 TRAINING & PROF. DEVELOP	622	0	377	228
35 INS - BC/BS	9,037,587	9,614,742	0	0
36 INS - PROPERTY & CASUALTY	440,111	551,934	461,776	486,396
37 INS - DENTAL, LIFE, DRUG	3,714,129	3,898,633	14,588,609	15,378,046
38 INS - OTHER EMPLOYEE	25,195	18,185	26,426	19,817
44 PROF SERVICES FEES	154,675	169,398	0	0
46 OTHER CONTRACT SERVICES	4,856	8,708	283,206	127,098
Total Services & Charges	13,377,445	14,261,880	15,360,684	16,011,890
56 UNIFORMS	93	0	100	100
68 OPERATING MATERIALS & SUPP	191	423	1,505	1,094
Total Materials & Supplies	284	423	1,605	1,194
80 SELF-INSURED LOSSES	2,049,720	2,036,400	2,641,752	1,716,513
86 GENERAL CITY CHARGES	48,300	50,716	53,251	55,914
99 PRIOR YEARS' COMMITMENTS	7,036	40,524	20,447	45,191
Total Sundry	2,105,056	2,127,640	2,715,450	1,817,618
Total Expenditures	15,673,870	16,588,749	18,278,640	18,043,703

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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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>		<u>2013</u>		<u>2014</u>	
	Actual				Final Budget		Actual & Estimated		Final Budget	
	Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
15N Risk & Safety Manager	0.5	0.5	0.5	0.5	0.5	34,931	0.5	34,931	0.5	35,321
13N Safety Officer	-	-	-	-	-	-	-	-	0.5	30,773
12N Accountant	0.5	0.5	0.5	0.5	0.5	31,882	0.5	31,882	0.5	32,695
09N Office Manager	0.2	0.2	0.2	0.2	-	-	-	-	-	-
Total Positions	1.2	1.2	1.2	1.2	1.0	66,813	1.0	66,813	1.5	98,789

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2013 Budget</i>	<i>2013 Adj. Budget</i>	<i>2013 A & E</i>	<i>2014 Budget</i>
0001-02 PERMANENT WAGES	66,813	66,813	66,813	98,789
0001-08 LONGEVITY	0	0	0	881
0001-12 FICA	5,111	5,111	5,111	7,625
0001-14 PENSION	3,162	3,162	3,162	5,360
0001-16 INSURANCE - EMPLOYEE GRP	16,750	16,750	16,750	26,775
0001-36 INS - PROPERTY & CASUALTY	428,220	428,220	428,220	348,220
0001-46 OTHER CONTRACT SERVICES	120,000	120,000	120,000	180,000
0001-68 OPERATING MATERIALS & SUPP	2,050	2,050	2,050	2,050
0001-80 SELF-INSURED LOSSES	1,000,000	1,000,000	1,000,000	518,000
0001-86 GENERAL CITY CHARGES	34,460	34,460	34,460	36,183
0001-99 PRIOR YEARS' COMMITMENTS	0	61,055	60,647	0
Total PROPERTY & CASUALTY	1,676,566	1,737,621	1,737,213	1,223,883

CITY OF ALLENTOWN
PROGRAM BUDGET

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

<i>Account Number</i>	<i>2009 Actuals</i>	<i>2010 Actuals</i>	<i>2011 Actuals</i>	<i>2012 Actuals</i>
0001-02 PERMANENT WAGES	72,519	74,699	75,373	81,801
0001-11 SHIFT DIFFERENTIAL	1	0	0	0
0001-12 FICA	5,519	5,514	5,547	6,129
0001-14 PENSION	2,054	3,230	2,551	2,443
0001-16 INSURANCE - EMPLOYEE GRP	15,450	15,960	16,980	18,508
0001-36 INS - PROPERTY & CASUALTY	346,368	453,193	371,776	396,291
0001-44 PROF SERVICES FEES	96,426	108,048	0	0
0001-46 OTHER CONTRACT SERVICES	4,856	8,708	220,557	73,348
0001-68 OPERATING MATERIALS & SUPP	191	423	1,505	1,094
0001-80 SELF-INSURED LOSSES	1,319,118	1,312,290	2,075,814	1,111,303
0001-86 GENERAL CITY CHARGES	28,350	29,768	31,256	32,819
0001-99 PRIOR YEARS' COMMITMENTS	7,036	40,524	20,447	45,191
Total PROPERTY & CASUALTY	1,897,888	2,052,357	2,821,806	1,768,927

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**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>		<u>2013</u>		<u>2014</u>	
	Actual				Final Budget		Actual & Estimated		Final Budget	
	Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
15N Risk & Safety Manager	0.5	0.5	0.5	0.5	0.5	34,931	0.5	34,931	0.5	35,321
13N Safety Officer	-	-	-	-	-	-	-	-	0.5	30,773
12N Accountant	0.5	0.5	0.5	0.5	0.5	31,882	0.5	31,882	0.5	32,695
09N Office Manager	0.2	0.2	0.2	0.2	-	-	-	-	-	-
Total Positions	1.2	1.2	1.2	1.2	1.0	66,813	1.0	66,813	1.5	98,789

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2013 Budget</i>	<i>2013 Adj. Budget</i>	<i>2013 A & E</i>	<i>2014 Budget</i>
0002-02 PERMANENT WAGES	66,813	66,813	66,813	98,789
0002-08 LONGEVITY	0	0	0	881
0002-12 FICA	5,111	5,111	5,111	7,625
0002-14 PENSION	3,162	3,162	3,162	5,360
0002-16 INSURANCE - EMPLOYEE GRP	16,750	16,750	16,750	26,775
0002-32 PUBLICATIONS & MEMBERSHIP	500	500	500	500
0002-34 TRAINING & PROF. DEVELOP	1,200	1,200	1,200	1,200
0002-36 INS - PROPERTY & CASUALTY	96,000	96,000	96,000	107,732
0002-38 INS - OTHER EMPLOYEE	19,000	19,000	19,000	20,500
0002-46 OTHER CONTRACT SERVICES	59,000	59,000	59,000	59,000
0002-56 UNIFORMS	100	100	0	0
0002-80 SELF-INSURED LOSSES	647,000	647,000	647,000	675,000
0002-86 GENERAL CITY CHARGES	24,250	24,250	24,250	25,463
Total WORKERS COMPENSATION	938,886	938,886	938,786	1,028,825

**CITY OF ALLENTOWN
PROGRAM BUDGET**

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION

Account Number	2009 Actuals	2010 Actuals	2011 Actuals	2012 Actuals
0002-02 PERMANENT WAGES	72,518	74,699	75,372	77,373
0002-11 SHIFT DIFFERENTIAL	1	0	0	0
0002-12 FICA	5,519	5,514	5,548	5,796
0002-14 PENSION	2,054	3,230	2,550	2,443
0002-16 INSURANCE - EMPLOYEE GRP	15,450	15,960	16,980	18,508
0002-32 PUBLICATIONS & MEMBERSHIP	270	280	290	305
0002-34 TRAINING & PROF. DEVELOP	622	0	377	228
0002-36 INS - PROPERTY & CASUALTY	93,743	98,741	90,000	90,105
0002-38 INS - OTHER EMPLOYEE	25,195	18,185	26,426	19,817
0002-44 PROF SERVICES FEES	58,250	61,350	0	0
0002-46 OTHER CONTRACT SERVICES	0	0	62,649	53,750
0002-56 UNIFORMS	93	0	100	100
0002-80 SELF-INSURED LOSSES	730,602	724,110	565,938	605,210
0002-86 GENERAL CITY CHARGES	19,950	20,948	21,995	23,095
Total WORKERS COMPENSATION	1,024,267	1,023,017	868,225	896,730

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2013 Budget</i>	<i>2013 Adj. Budget</i>	<i>2013 A & E</i>	<i>2014 Budget</i>
0003-37 INS - DENTAL, LIFE, DRUG	15,771,612	15,771,612	15,771,612	15,775,000
Total EMPLOYEE HEALTH BENEFITS	15,771,612	15,771,612	15,771,612	15,775,000

CITY OF ALLENTOWN
PROGRAM BUDGET

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

<u>Account Number</u>	<u>2009 Actuals</u>	<u>2010 Actuals</u>	<u>2011 Actuals</u>	<u>2012 Actuals</u>
0003-35 INS - BC/BS	9,037,587	9,614,742	0	0
0003-37 INS - DENTAL, LIFE, DRUG	3,714,129	3,898,633	14,588,609	15,378,046
Total EMPLOYEE HEALTH BENEFITS	12,751,716	13,513,375	14,588,609	15,378,046
Total RISK MANAGEMENT	15,673,871	16,588,749	18,278,640	18,043,703

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