

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>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
Projected Cash Balance 1/1/2018				1,801,027
Revenues:				
081-6200 Retiree Health Benefit Reimbursement	1,200,000	1,200,000	1,200,000	1,200,000
081-6210 Active Employee Benefit Reimbursement	300,000	300,000	300,000	300,000
081-6220 Inactive Employee Benefit Reimbursement	5,000	5,000	15,000	12,000
081-6615 Claims Paid Reimb Risk	30,000	30,000	84,137	30,000
081-6688 Miscellaneous	0	0	2,100	0
081-6690 State Aid Pension	6,107	6,107	10,553	8,405
081-7121 Transfer From General Fund	17,393,280	17,393,280	17,393,280	17,728,461
081-7124 Transfer From Trexler Fund	345,811	345,811	345,811	348,659
081-7126 Transfer From Liquid Fuels	667,677	667,677	667,677	673,177
081-7127 Transfer From Golf Course	103,605	103,605	103,605	104,459
081-7128 Transfer from Solid Waste	1,018,958	1,018,958	1,018,958	1,119,006
081-7129 Transfer from Risk Mgmt	46,047	46,047	46,047	46,426
081-7130 Transfer from 911 Fund	674,584	674,584	674,584	684,784
081-7131 Transfer From Stormwater Fund	0	0	0	703,375
Total Revenue	21,791,069	21,791,069	21,861,752	22,958,752

	<u>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
Expenditures:				
02 PERMANENT WAGES	119,340	119,340	119,340	119,652
06 PREMIUM PAY	1,500	1,500	500	1,500
08 LONGEVITY	502	502	502	0
11 SHIFT DIFFERENTIAL	500	500	251	250
12 FICA	9,321	9,321	9,321	9,287
14 PENSION	11,982	11,982	11,982	11,612
16 INSURANCE - EMPLOYEE GRP	46,046	46,046	46,046	46,426
Total Personnel	189,191	189,191	187,942	188,727
32 PUBLICATIONS & MEMBERSHIP	500	500	500	500
34 TRAINING & PROF. DEVELOP	3,500	3,500	500	3,500
36 INS - PROPERTY & CASUALTY	531,825	531,825	531,825	575,893
37 INS - DENTAL, LIFE, DRUG	18,000,000	18,020,834	18,000,000	18,500,000
38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	25,000
44 PROF SERVICES FEES	300,000	300,000	400,000	300,000
46 OTHER CONTRACT SERVICES	257,200	257,200	207,200	157,200
Total Services & Charges	19,118,025	19,138,859	19,165,025	19,562,093
68 OPERATING MATERIALS & SUPP	3,500	3,500	3,000	3,500
Total Materials & Supplies	3,500	3,500	3,000	3,500
80 SELF-INSURED LOSSES	1,250,000	1,250,000	1,550,000	1,300,000
81 PROPERTY LOSSES	75,000	75,000	75,000	70,000
85 AUTO LOSSES	150,000	300,000	185,000	300,000
86 GENERAL CITY CHARGES	107,202	107,202	107,202	110,418
87 PROFESSIONAL LOSSES	900,000	750,000	800,000	700,000
Total Sundry	2,482,202	2,482,202	2,717,202	2,480,418
Total Expenditures	21,792,918	21,813,752	22,073,169	22,234,738

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

Revenues:	<u>2013 Actuals</u>	<u>2014 Actuals</u>	<u>2015 Actuals</u>	<u>2016 Actuals</u>
081-6200 Retiree Health Benefit Reimbursement	893,478	1,044,874	1,151,091	1,036,267
081-6210 Active Employee Benefit Reimbursement	314,742	258,832	270,523	289,142
081-6220 Inactive Employee Benefit Reimbursement	41,386	27,441	5,512	4,933
081-6615 Claims Paid Reimb Risk	625,333	76,775	5,086	1,686,209
081-6688 Miscellaneous	22,153	19,535	1,147	941,940
081-6690 State Aid Pension	3,333	7,524	6,107	10,062
081-7121 Transfer From General Fund	16,847,436	12,350,880	13,314,194	15,725,211
081-7122 Transfer from Water Fund	1,338,663	0	0	0
081-7123 Transfer from Sewer Fund	1,470,432	0	0	0
081-7124 Transfer From Trexler Fund	234,500	249,900	248,300	275,899
081-7125 Transfer From CDBG	185,925	108,887	95,508	106,116
081-7126 Transfer From Liquid Fuels	351,750	374,850	477,500	594,244
081-7127 Transfer From Golf Course	92,125	98,175	105,050	116,727
081-7128 Transfer from Solid Waste	591,150	657,302	750,796	881,474
081-7129 Transfer from Risk Mgmt	33,500	53,550	43,930	48,814
081-7130 Transfer from 911 Fund	549,400	585,480	636,030	706,726
Total Revenue	23,595,306	15,914,005	17,110,774	22,423,764
Expenditures:				
02 PERMANENT WAGES	136,271	153,441	136,536	145,728
06 PREMIUM PAY	0	6,172	0	0
08 LONGEVITY	0	892	472	642
12 FICA	10,109	11,842	10,214	11,167
14 PENSION	6,323	10,720	11,444	11,760
16 INSURANCE - EMPLOYEE GRP	33,500	53,550	43,930	48,814
Total Personnel	186,203	236,617	202,596	218,111
32 PUBLICATIONS & MEMBERSHIP	450	0	587	422
34 TRAINING & PROF. DEVELOP	848	1,108	215	0
36 INS - PROPERTY & CASUALTY	404,930	519,916	464,244	388,096
37 INS - DENTAL, LIFE, DRUG	15,493,102	15,639,164	16,605,131	18,420,021
38 INS - OTHER EMPLOYEE	18,686	6,863	20,038	24,804
46 OTHER CONTRACT SERVICES	71,806	139,169	157,155	131,578
Total Services & Charges	15,989,822	16,306,220	17,247,370	18,964,921
68 OPERATING MATERIALS & SUPP	164	772	953	104
Total Materials & Supplies	164	772	953	104
80 SELF-INSURED LOSSES	1,505,480	2,061,963	1,576,041	2,605,957
85 AUTO LOSSES	0	0	0	229,992
86 GENERAL CITY CHARGES	58,710	61,646	64,728	67,956
99 PRIOR YEARS' COMMITMENTS	60,647	40,143	0	0
Total Sundry	1,624,837	2,163,752	1,640,769	2,903,905
 Total Expenditures	 17,801,026	 18,707,361	 19,091,688	 22,087,041

**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

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

		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>		<u>2017</u>		<u>2018</u>	
		Actual				Final Budget		Actual & Estimated		Proposed 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	0.5	37,869	0.5	37,869	0.5	37,258
13N	Safety Officer	-	0.5	-	-	-	-	-	-	-	-
12N	Accountant	0.5	0.5	-	-	-	-	-	-	-	-
06N	Claims Coordinator	-	-	0.5	0.5	0.5	21,801	0.5	21,801	0.5	22,568
	Total Positions	1.0	1.5	0.7	1.15	1.0	59,670	1.0	59,670	1.0	59,826

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
0001-02 PERMANENT WAGES	59,670	59,670	59,670	59,826
0001-06 PREMIUM PAY	1,500	1,500	500	1,000
0001-08 LONGEVITY	251	251	251	0
0001-11 SHIFT DIFFERENTIAL	500	500	250	250
0001-12 FICA	4,737	4,737	4,737	4,672
0001-14 PENSION	5,991	5,991	5,991	5,806
0001-16 INSURANCE - EMPLOYEE GRP	23,023	23,023	23,023	23,213
0001-36 INS - PROPERTY & CASUALTY	419,825	419,825	419,825	463,893
0001-44 PROF SERVICES FEES	300,000	300,000	400,000	300,000
0001-46 OTHER CONTRACT SERVICES	207,750	207,750	157,750	107,750
0001-68 OPERATING MATERIALS & SUPP	3,500	3,500	3,000	3,500
0001-80 SELF-INSURED LOSSES	500,000	500,000	800,000	500,000
0001-81 PROPERTY LOSSES	75,000	75,000	75,000	70,000
0001-85 AUTO LOSSES	150,000	300,000	185,000	300,000
0001-86 GENERAL CITY CHARGES	53,601	53,601	53,601	55,209
0001-87 PROFESSIONAL LOSSES	900,000	750,000	800,000	700,000
Total PROPERTY & CASUALTY	2,705,348	2,705,348	2,988,598	2,595,119

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals
0001-02 PERMANENT WAGES	69,040	76,721	68,268	72,864
0001-06 PREMIUM PAY	0	3,086	0	0
0001-08 LONGEVITY	0	446	236	321
0001-12 FICA	5,123	5,921	5,107	5,746
0001-14 PENSION	3,162	5,360	5,722	5,880
0001-16 INSURANCE - EMPLOYEE GRP	16,750	26,775	21,965	24,407
0001-36 INS - PROPERTY & CASUALTY	300,648	425,449	360,166	388,096
0001-46 OTHER CONTRACT SERVICES	15,398	129,929	120,198	104,210
0001-68 OPERATING MATERIALS & SUPP	164	772	953	104
0001-80 SELF-INSURED LOSSES	804,258	1,286,090	1,047,271	2,079,094
0001-85 AUTO LOSSES	0	0	0	229,992
0001-86 GENERAL CITY CHARGES	34,460	36,183	37,992	39,888
0001-99 PRIOR YEARS' COMMITMENTS	60,647	40,143	0	0
Total PROPERTY & CASUALTY	1,309,650	2,036,875	1,667,878	2,950,602

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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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>		<u>2017</u>		<u>2018</u>	
		Actual				Final Budget		Actual & Estimated		Proposed Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
21A	Director - HR, Risk & Safety	-	-	0.15	0.15	-	-	-	-	-	-
15N	Risk & Safety Manager	0.5	0.5	0.5	0.5	0.5	37,869	0.5	37,869	0.5	37,258
13N	Safety Officer	-	0.5	-	-	-	-	-	-	-	-
12N	Accountant	0.5	0.5	-	-	-	-	-	-	-	-
06N	Claims Coordinator	-	-	0.5	0.5	0.5	21,801	0.5	21,801	0.5	22,568
	Total Positions	1.0	1.5	1.15	1.15	1.0	59,670	1.0	59,670	1.0	59,826

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<u>Account Number</u>	<u>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
0002-02 PERMANENT WAGES	59,670	59,670	59,670	59,826
0002-06 PREMIUM PAY	0	0	0	500
0002-08 LONGEVITY	251	251	251	0
0002-11 SHIFT DIFFERENTIAL	0	0	1	0
0002-12 FICA	4,584	4,584	4,584	4,615
0002-14 PENSION	5,991	5,991	5,991	5,806
0002-16 INSURANCE - EMPLOYEE GRP	23,023	23,023	23,023	23,213
0002-32 PUBLICATIONS & MEMBERSHIP	500	500	500	500
0002-34 TRAINING & PROF. DEVELOP	3,500	3,500	500	3,500
0002-36 INS - PROPERTY & CASUALTY	112,000	112,000	112,000	112,000
0002-38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	25,000
0002-46 OTHER CONTRACT SERVICES	49,450	49,450	49,450	49,450
0002-80 SELF-INSURED LOSSES	750,000	750,000	750,000	800,000
0002-86 GENERAL CITY CHARGES	53,601	53,601	53,601	55,209
Total WORKERS COMPENSATION	1,087,570	1,087,570	1,084,571	1,139,619

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals
0002-02 PERMANENT WAGES	67,231	76,720	68,268	72,864
0002-06 PREMIUM PAY	0	3,086	0	0
0002-08 LONGEVITY	0	446	236	321
0002-12 FICA	4,986	5,921	5,107	5,421
0002-14 PENSION	3,161	5,360	5,722	5,880
0002-16 INSURANCE - EMPLOYEE GRP	16,750	26,775	21,965	24,407
0002-32 PUBLICATIONS & MEMBERSHIP	450	0	587	422
0002-34 TRAINING & PROF. DEVELOP	848	1,108	215	0
0002-36 INS - PROPERTY & CASUALTY	104,282	94,467	104,078	0
0002-38 INS - OTHER EMPLOYEE	18,686	6,863	20,038	24,804
0002-46 OTHER CONTRACT SERVICES	56,408	9,240	36,957	27,368
0002-80 SELF-INSURED LOSSES	701,222	775,873	528,770	526,863
0002-86 GENERAL CITY CHARGES	24,250	25,463	26,736	28,068
Total WORKERS COMPENSATION	998,274	1,031,322	818,679	716,418

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2017 Budget</i>	<i>2017 Adj. Budget</i>	<i>2017 A&E</i>	<i>2018 Proposed</i>
0003-37 INS - DENTAL, LIFE, DRUG	18,000,000	18,020,834	18,000,000	18,500,000
Total EMPLOYEE HEALTH BENEFITS	18,000,000	18,020,834	18,000,000	18,500,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2013 Actuals</i>	<i>2014 Actuals</i>	<i>2015 Actuals</i>	<i>2016 Actuals</i>
0003-37 INS - DENTAL, LIFE, DRUG	15,493,102	15,639,164	16,605,131	18,420,021
Total EMPLOYEE HEALTH BENEFITS	15,493,102	15,639,164	16,605,131	18,420,021

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