

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>2018 Budget</u>	<u>2018 Adj. Budget</u>	<u>2018 A&E</u>	<u>2019 Proposed</u>
Cash Balance 1/1/18			3,253,221	
Beginning Balance 1/1/19				3,655,153
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	450,000	300,000
081-6220 Inactive Employee Benefit Reimbursement	12,000	12,000	22,000	12,000
081-6418 Interest Income	0	0	14,628	0
081-6615 Claims Paid Reimb Risk	30,000	30,000	300,000	300,000
081-6688 Miscellaneous	0	0	1,977	0
081-6690 State Aid Pension	8,405	8,405	9,369	9,369
081-7121 Transfer From General Fund	17,728,461	17,728,461	17,728,461	20,791,221
081-7124 Transfer From Trexler Fund	348,659	348,659	348,659	289,879
081-7126 Transfer From Liquid Fuels	673,177	673,177	673,177	773,010
081-7127 Transfer From Golf Course	104,459	104,459	104,459	109,510
081-7128 Transfer from Solid Waste	1,119,006	1,119,006	1,119,006	1,292,870
081-7129 Transfer from Risk Mgmt	46,426	46,426	43,426	90,185
081-7130 Transfer from 911 Fund	684,784	684,784	684,784	0
081-7131 Transfer From Stormwater Fund	703,375	703,375	703,375	812,661
Total Revenue	22,958,752	22,958,752	23,403,321	25,980,705

	<u>2018 Budget</u>	<u>2018 Adj. Budget</u>	<u>2018 A&E</u>	<u>2019 Proposed</u>
Expenditures:				
02 PERMANENT WAGES	119,652	114,152	114,152	211,653
04 TEMPORARY WAGES	0	9,000	9,000	15,800
06 PREMIUM PAY	1,500	1,500	542	1,500
08 LONGEVITY	0	0	850	2,002
11 SHIFT DIFFERENTIAL	250	250	0	250
12 FICA	9,287	9,287	8,899	17,687
14 PENSION	11,612	11,612	11,612	27,956
16 INSURANCE - EMPLOYEE GRP	46,426	46,426	46,426	87,840
26 PRINTING	0	0	0	500
Total Personnel	188,727	192,227	191,481	365,188
32 PUBLICATIONS & MEMBERSHIP	500	1,500	422	3,000
34 TRAINING & PROF. DEVELOP	3,500	8,500	8,500	8,000
36 INS - PROPERTY & CASUALTY	575,893	620,893	570,893	732,152
37 INS - DENTAL, LIFE, DRUG	18,500,000	18,509,975	18,509,975	20,500,000
38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	25,000
44 PROF SERVICES FEES	300,000	900,000	1,100,000	1,000,000
46 OTHER CONTRACT SERVICES	157,200	152,700	152,700	167,760
56 UNIFORMS	0	0	0	5,000
Total Services & Charges	19,562,093	20,218,568	20,367,490	22,440,912
68 OPERATING MATERIALS & SUPP	3,500	38,150	14,000	27,000
Total Materials & Supplies	3,500	38,150	14,000	27,000
72 EQUIPMENT	0	0	0	3,500
80 SELF-INSURED LOSSES	1,300,000	1,066,000	1,175,000	1,300,000
81 PROPERTY LOSSES	70,000	142,920	140,000	100,000
84 CAPITAL FUND CONTRIBUTION	0	3,000	3,000	0
85 AUTO LOSSES	300,000	300,000	300,000	300,000
86 GENERAL CITY CHARGES	110,418	110,418	110,418	115,938
87 PROFESSIONAL LOSSES	700,000	878,000	700,000	800,000
88 INTERFUND TRANSFERS	0	366,000	0	0
Total Sundry	2,480,418	2,866,338	2,428,418	2,619,438
Total Expenditures	22,234,738	23,315,283	23,001,389	25,452,538
Ending Fund Balance			3,655,153	
Projected Cash Balance				4,183,320

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

Revenues:	<u>2014 Actuals</u>	<u>2015 Actuals</u>	<u>2016 Actuals</u>	<u>2017 Actuals</u>
081-6200 Retiree Health Benefit Reimbursement	1,044,874	1,151,091	1,036,267	1,150,533
081-6210 Active Employee Benefit Reimbursement	258,832	270,523	289,142	394,436
081-6220 Inactive Employee Benefit Reimbursement	27,441	5,512	4,933	15,074
081-6615 Claims Paid Reimb Risk	76,775	5,086	1,686,209	290,483
081-6688 Miscellaneous	19,535	1,147	941,940	2,082
081-6690 State Aid Pension	7,524	6,107	10,062	10,553
081-7121 Transfer From General Fund	12,350,880	13,314,194	15,725,211	17,393,104
081-7122 Transfer from Water Fund	0	0	0	0
081-7123 Transfer from Sewer Fund	0	0	0	0
081-7124 Transfer From Trexler Fund	249,900	248,300	275,899	345,811
081-7125 Transfer From CDBG	108,887	95,508	106,116	0
081-7126 Transfer From Liquid Fuels	374,850	477,500	594,244	667,677
081-7127 Transfer From Golf Course	98,175	105,050	116,727	103,605
081-7128 Transfer from Solid Waste	657,302	750,796	881,474	1,018,958
081-7129 Transfer from Risk Mgmt	53,550	43,930	48,814	46,047
081-7130 Transfer from 911 Fund	585,480	636,030	706,726	674,584
Total Revenue	15,914,005	17,110,774	22,423,764	22,112,947
Expenditures:				
02 PERMANENT WAGES	153,441	136,536	145,728	99,860
06 PREMIUM PAY	6,172	0	0	63
08 LONGEVITY	892	472	642	37
11 SHIFT DIFFERENTIAL	0	0	0	1
12 FICA	11,842	10,214	11,167	7,369
14 PENSION	10,720	11,444	11,760	11,981
16 INSURANCE - EMPLOYEE GRP	53,550	43,930	48,814	46,047
Total Personnel	236,617	202,596	218,111	165,358
32 PUBLICATIONS & MEMBERSHIP	0	587	422	0
34 TRAINING & PROF. DEVELOP	1,108	215	0	849
36 INS - PROPERTY & CASUALTY	519,916	464,244	388,096	568,284
37 INS - DENTAL, LIFE, DRUG	15,639,164	16,605,131	18,420,021	18,634,109
38 INS - OTHER EMPLOYEE	6,863	20,038	24,804	31,742
44 LEGAL SERVICES	0	0	0	622,681
46 OTHER CONTRACT SERVICES	139,169	157,155	131,578	146,239
Total Services & Charges	16,306,220	17,247,370	18,964,921	20,003,904
68 OPERATING MATERIALS & SUPP	772	953	104	2,573
Total Materials & Supplies	772	953	104	2,573
80 SELF-INSURED LOSSES	2,061,963	1,576,041	2,605,957	1,024,844
81 PROPERTY LOSSES	0	0	0	174,109
85 AUTO LOSSES	0	0	229,992	369,612
86 GENERAL CITY CHARGES	61,646	64,728	67,956	107,202
87 PROFESSIONAL LOSSES	0	0	0	108,171
99 PRIOR YEARS' COMMITMENTS	40,143	0	0	0
Total Sundry	2,163,752	1,640,769	2,903,905	1,783,938
Total Expenditures	18,707,361	19,091,688	22,087,041	21,955,773

**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

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

		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		<u>2018</u>		<u>2019</u>			
		Actual				Final Budget		Actual & Estimated		Proposed 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	0.5	37,258	0.5	37,258	1.0	76,752	-	-
13N	Safety Officer	0.5	-	-	-	-	-	-	-	-	-	-	-
12N	Accountant	0.5	-	-	-	-	-	-	-	-	-	-	-
10N	Emergency Mgmt Coordinator	-	-	-	-	-	-	-	-	1.0	52,026	-	-
10N	Financial Analyst	-	-	-	-	-	-	-	-	0.5	24,505	-	-
06N	Claims Coordinator	-	-	0.5	0.5	0.5	22,568	0.5	22,568	1.0	58,370	-	-
	Total Positions	1.5	0.7	1.15	1.0	1.0	59,826	1.0	59,826	3.5	211,653		

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2018 Budget	2018 Adj. Budget	2018 A&E	2019 Prop. Budget
0001-02 PERMANENT WAGES	59,826	54,326	54,326	211,653
0001-04 TEMPORARY WAGES	0	9,000	9,000	15,800
0001-06 PREMIUM PAY	1,000	1,000	542	1,500
0001-08 LONGEVITY	0	0	425	2,002
0001-11 SHIFT DIFFERENTIAL	250	250	0	250
0001-12 FICA	4,672	4,672	4,284	17,687
0001-14 PENSION	5,806	5,806	5,806	27,956
0001-16 INSURANCE - EMPLOYEE GRP	23,213	23,213	23,213	87,840
0001-36 INS - PROPERTY & CASUALTY	463,893	508,893	452,893	580,444
0001-44 LEGAL SERVICES	300,000	900,000	1,100,000	1,000,000
0001-46 OTHER CONTRACT SERVICES	121,500	117,000	117,000	129,150
0001-56 UNIFORMS	0	0	0	5,000
0001-68 OPERATING MATERIALS & SUPP	3,500	38,150	14,000	27,000
0001-72 EQUIPMENT	0	0	0	3,500
0001-80 SELF-INSURED LOSSES	500,000	371,911	375,000	500,000
0001-81 PROPERTY LOSSES	70,000	142,920	140,000	100,000
0001-84 CAPITAL FUND CONTRIBUTION	0	3,000	3,000	0
0001-85 AUTO LOSSES	300,000	300,000	300,000	300,000
0001-86 GENERAL CITY CHARGES	55,209	55,209	55,209	57,969
0001-87 PROFESSIONAL LOSSES	700,000	878,000	700,000	800,000
0001-88 INTERFUND TRANSFERS	0	366,000	0	0
Total PROPERTY & CASUALTY	2,608,869	3,779,350	3,354,698	3,867,751

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals
0001-02 PERMANENT WAGES	76,721	68,268	72,864	50,077
0001-06 PREMIUM PAY	3,086	0	0	63
0001-08 LONGEVITY	446	236	321	19
0001-11 SHIFT DIFFERENTIAL	0	0	0	1
0001-12 FICA	5,921	5,107	5,746	3,697
0001-14 PENSION	5,360	5,722	5,880	5,991
0001-16 INSURANCE - EMPLOYEE GRP	26,775	21,965	24,407	23,023
0001-36 INS - PROPERTY & CASUALTY	425,449	360,166	388,096	398,745
0001-44 LEGAL SERVICES	0	0	0	622,681
0001-46 OTHER CONTRACT SERVICES	129,929	120,198	104,210	109,392
0001-68 OPERATING MATERIALS & SUPP	772	953	104	2,573
0001-80 SELF-INSURED LOSSES	1,286,090	1,047,271	2,079,094	353,190
0001-81 PROPERTY LOSSES	0	0	0	174,109
0001-85 AUTO LOSSES	0	0	229,992	369,612
0001-86 GENERAL CITY CHARGES	36,183	37,992	39,888	53,601
0001-87 PROFESSIONAL LOSSES	0	0	0	108,171
0001-99 PRIOR YEARS' COMMITMENTS	40,143	0	0	0
Total PROPERTY & CASUALTY	2,036,875	1,667,878	2,950,602	2,274,945

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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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>		<u>2018</u>		<u>2019</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	37,258	0.5	37,258	-	-
13N	Safety Officer	0.5	-	-	-	-	-	-	-	-	-
12N	Accountant	0.5	-	-	-	-	-	-	-	-	-
06N	Claims Coordinator	-	0.5	0.5	0.5	0.5	22,568	0.5	22,568	-	-
	Total Positions	1.5	1.15	1.15	1.0	1.0	59,826	1.0	59,826	-	-

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2018 Budget	2018 Adj. Budget	2018 A&E	2019 Prop. Budget
0002-02 PERMANENT WAGES	59,826	59,826	59,826	0
0002-06 PREMIUM PAY	500	500	0	0
0002-08 LONGEVITY	0	0	425	0
0002-12 FICA	4,615	4,615	4,615	0
0002-14 PENSION	5,806	5,806	5,806	0
0002-16 INSURANCE - EMPLOYEE GRP	23,213	23,213	23,213	0
0002-26 PRINTING	0	0	0	500
0002-32 PUBLICATIONS & MEMBERSHIP	500	1,500	422	3,000
0002-34 TRAINING & PROF. DEVELOP	3,500	8,500	8,500	8,000
0002-36 INS - PROPERTY & CASUALTY	112,000	112,000	118,000	151,708
0002-38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	25,000
0002-46 OTHER CONTRACT SERVICES	35,700	35,700	35,700	38,610
0002-80 SELF-INSURED LOSSES	800,000	694,089	800,000	800,000
0002-86 GENERAL CITY CHARGES	55,209	55,209	55,209	57,969
Total WORKERS COMPENSATION	1,125,869	1,025,958	1,136,716	1,084,787

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals
0002-02 PERMANENT WAGES	76,720	68,268	72,864	49,784
0002-06 PREMIUM PAY	3,086	0	0	0
0002-08 LONGEVITY	446	236	321	19
0002-11 SHIFT DIFFERENTIAL	0	0	0	1
0002-12 FICA	5,921	5,107	5,421	3,671
0002-14 PENSION	5,360	5,722	5,880	5,991
0002-16 INSURANCE - EMPLOYEE GRP	26,775	21,965	24,407	23,023
0002-32 PUBLICATIONS & MEMBERSHIP	0	587	422	0
0002-34 TRAINING & PROF. DEVELOP	1,108	215	0	849
0002-36 INS - PROPERTY & CASUALTY	94,467	104,078	0	169,539
0002-38 INS - OTHER EMPLOYEE	6,863	20,038	24,804	31,742
0002-46 OTHER CONTRACT SERVICES	9,240	36,957	27,368	36,847
0002-80 SELF-INSURED LOSSES	775,873	528,770	526,863	671,654
0002-86 GENERAL CITY CHARGES	25,463	26,736	28,068	53,601
Total WORKERS COMPENSATION	1,031,322	818,679	716,418	1,046,721

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2018 Budget</i>	<i>2018 Adj. Budget</i>	<i>2018 A&E</i>	<i>2019 Prop. Budget</i>
0003-37 INS - DENTAL, LIFE, DRUG	18,500,000	18,509,975	18,509,975	20,500,000
Total EMPLOYEE HEALTH BENEFITS	18,500,000	18,509,975	18,509,975	20,500,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2014 Actuals</i>	<i>2015 Actuals</i>	<i>2016 Actuals</i>	<i>2017 Actuals</i>
0003-37 INS - DENTAL, LIFE, DRUG	15,639,164	16,605,131	18,420,021	18,634,109
Total EMPLOYEE HEALTH BENEFITS	15,639,164	16,605,131	18,420,021	18,634,109

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