

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>2020 Budget</u>	<u>2020 Adj. Budget</u>	<u>2020 A&E</u>	<u>2021 Budget</u>
Opening Balance			4,426,780	6,243,080
Revenues:				
081-6200 Retiree Health Benefit Reimbursement	1,400,000	1,400,000	1,400,000	1,400,000
081-6210 Active Employee Benefit Reimbursement	575,000	575,000	575,000	575,000
081-6215 LCA Retiree Health Reimbursement	0	0	0	300,000
081-6220 Inactive Employee Benefit Reimbursement	15,000	15,000	40,000	30,000
081-6418 Interest Income	15,000	15,000	25,000	25,000
081-6615 Claims Paid Reimb Risk	560,000	560,000	150,000	200,000
081-6690 State Aid Pension	17,922	17,922	17,233	17,922
081-7119 Transfer From Rental Inspection	517,956	517,956	517,956	517,089
081-7121 Transfer From General Fund	20,138,805	20,138,805	20,138,805	20,561,601
081-7124 Transfer From Trexler Fund	289,181	289,181	289,181	314,360
081-7126 Transfer From Liquid Fuels	745,445	745,445	745,445	769,860
081-7127 Transfer From Golf Course	109,246	109,246	109,246	134,726
081-7128 Transfer From Solid Waste	1,254,271	1,254,271	1,254,271	1,248,096
081-7129 Transfer From Risk Mgmt	89,968	89,968	89,968	89,817
081-7131 Transfer From Stormwater Fund	830,262	830,262	830,262	1,036,742
Total Revenue	26,558,056	26,558,056	26,182,367	27,220,213

	<u>2020 Budget</u>	<u>2020 Adj. Budget</u>	<u>2020 A&E</u>	<u>2021 Budget</u>
Expenditures:				
02 PERMANENT WAGES	212,004	212,004	212,004	215,163
04 TEMPORARY WAGES	15,800	15,800	0	5,800
06 PREMIUM PAY	1,500	1,425	0	1,425
08 LONGEVITY	0	0	0	128
11 SHIFT DIFFERENTIAL	250	250	0	250
12 FICA	17,561	17,561	17,561	17,042
14 PENSION	27,627	27,627	27,627	26,822
15 EMPLOYEE - HEALTH INS OPT OUT	1,500	1,500	1,500	1,508
16 INSURANCE - EMPLOYEE GRP	89,968	89,968	89,968	89,817
26 PRINTING	500	500	0	500
Total Personnel	366,710	366,635	348,660	358,455
28 MILEAGE REIMBURSEMENT	0	500	150	500
30 RENTAL	1,200	1,200	0	1,200
32 PUBLICATIONS & MEMBERSHIP	4,000	3,500	1,500	4,000
34 TRAINING & PROF. DEVELOP	15,400	15,400	5,000	13,500
36 INS - PROPERTY & CASUALTY	616,458	700,458	700,458	676,458
37 INS - DENTAL, LIFE, DRUG	21,500,000	21,502,310	20,336,714	22,500,000
38 INS - OTHER EMPLOYEE	25,000	25,000	10,000	25,000
44 PROF SERVICES FEES	1,000,000	1,000,000	638,000	1,000,000
46 OTHER CONTRACT SERVICES	335,010	281,010	235,860	235,010
50 OTHER SERVICES & CHARGES	21,000	21,000	21,000	21,000
Total Services & Charges	23,518,068	23,550,378	21,948,682	24,476,668
54 REPAIR & MAINTENANCE SUPPLIES	0	97	97	0
56 UNIFORMS	5,000	5,000	4,300	2,000
58 OFFICE SUPPLIES	500	500	0	500
68 OPERATING MATERIALS & SUPP	28,000	81,790	82,000	38,000
Total Materials & Supplies	33,500	87,387	86,397	40,500
72 EQUIPMENT	6,500	8,310	1,000	16,500
80 SELF-INSURED LOSSES	700,000	644,590	765,500	750,000
81 PROPERTY LOSSES	125,000	124,093	124,092	150,000
85 AUTO LOSSES	300,000	300,000	300,000	300,000
86 GENERAL CITY CHARGES	121,736	121,736	121,736	127,822
87 PROFESSIONAL LOSSES	1,000,000	1,000,000	670,000	1,000,000
88 INTERFUND TRANSFERS	0			
Total Sundry	2,253,236	2,198,729	1,982,328	2,344,322
Total Expenditures	26,171,514	26,203,129	24,366,067	27,219,945

Closing Balance

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

Revenues:	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Actuals</u>
081-6200 Retiree Health Benefit Reimbursement	1,036,267	1,150,533	1,118,129	1,351,158
081-6210 Active Employee Benefit Reimbursement	289,142	394,436	485,496	581,969
081-6220 Inactive Employee Benefit Reimbursement	4,933	15,074	23,044	16,601
081-6418 Interest Income	0	0	25,335	34,516
081-6615 Claims Paid Reimb Risk	1,686,209	290,483	385,130	1,409,715
081-6688 Miscellaneous	941,940	2,082	1,977	75
081-6690 State Aid Pension	10,062	10,553	9,369	17,922
081-7121 Transfer From General Fund	15,725,211	17,393,104	17,728,469	20,258,599
081-7124 Transfer From Trexler Fund	275,899	345,811	348,659	282,341
081-7125 Transfer From CDBG	106,116	0	0	0
081-7126 Transfer From Liquid Fuels	594,244	667,677	673,177	752,910
081-7127 Transfer From Golf Course	116,727	103,605	104,459	106,662
081-7128 Transfer from Solid Waste	881,474	1,018,958	1,119,006	1,264,730
081-7129 Transfer from Risk Mgmt	48,814	46,047	46,426	87,840
081-7130 Transfer from 911 Fund	706,726	674,584	684,784	33,463
081-7131 Transfer from Stormwater Fund	0	0	703,402	794,973
Total Revenue	<u>22,423,764</u>	<u>22,112,947</u>	<u>23,456,862</u>	<u>26,993,474</u>

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

<i>Expenditures:</i>	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Actuals</u>
02 PERMANENT WAGES	145,728	99,860	119,772	188,026
04 TEMPORARY WAGES	0	0	11,513	19,068
06 PREMIUM PAY	0	63	542	1,217
08 LONGEVITY	642	37	940	138
11 SHIFT DIFFERENTIAL	0	1	0	0
12 FICA	11,167	7,369	9,844	15,699
14 PENSION	11,760	11,981	11,612	14,996
15 EMPLOYEE- HEALTH INSURANCE OPT-OUT	0	0	0	1,401
16 INSURANCE - EMPLOYEE GRP	48,814	46,047	46,426	87,840
Total Personnel	218,111	165,358	200,649	328,385
26 PRINTING	0	0	0	150
28 MILEAGE REIMBURSEMENT	0	0	0	214
30 RENTALS	0	0	0	1,100
32 PUBLICATIONS & MEMBERSHIP	422	0	807	385
34 TRAINING & PROF. DEVELOP	0	849	1,695	8,580
36 INS - PROPERTY & CASUALTY	388,096	568,284	617,361	571,282
37 INS - DENTAL, LIFE, DRUG	18,420,021	18,634,109	21,611,284	19,880,651
38 INS - OTHER EMPLOYEE	24,804	31,742	7,833	0
44 LEGAL SERVICES	0	622,681	1,095,545	992,858
46 OTHER CONTRACT SERVICES	131,578	146,239	146,806	154,877
50 OTHER SERVICES & CHARGES	0	0	0	441
Total Services & Charges	18,964,921	20,003,904	23,481,331	21,610,538
56 UNIFORMS	0	0	0	1,216
68 OPERATING MATERIALS & SUPP	104	2,573	36,476	18,725
Total Materials & Supplies	104	2,573	36,476	19,941
72 EQUIPMENT	0	0	0	19,009
Total Capital Outlay	0	0	0	19,009
80 SELF-INSURED LOSSES	2,605,957	1,024,844	942,480	590,541
81 PROPERTY LOSSES	0	174,109	130,487	98,283
84 CAPITAL FUND CONTRIBUTION	0	0	3,000	0
85 AUTO LOSSES	229,992	369,612	228,608	220,030
86 GENERAL CITY CHARGES	67,956	107,202	110,418	115,938
87 PROFESSIONAL LOSSES	0	108,171	878,000	247,968
Total Sundry	2,903,905	1,783,938	2,292,993	1,272,760
Total Expenditures	22,087,041	21,955,773	26,011,449	23,250,633

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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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>		<u>2020</u>		<u>2021</u>	
		Actual				Final Budget		Actual & Estimated		Proposed Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
21A	Director - HR, Risk & Safety	0.15	-	-	-	-	-	-	-	-	-
15N	Risk & Safety Manager	0.5	0.5	0.5	1.0	1.0	79,066	1.0	79,066	1.0	80,236
10N	Emergency Mgmt Coordinator	-	-	-	1.0	1.0	53,586	1.0	53,586	1.0	54,392
10N	Financial Analyst	-	-	-	0.5	0.5	25,324	0.5	25,324	0.5	25,701
06N	Claims Coordinator	0.5	0.5	0.5	1.0	1.0	54,028	1.0	54,028	1.0	54,834
	Total Positions	1.15	1.0	1.0	3.5	3.5	212,004	3.5	212,004	3.5	215,163

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2020 Budget	2020 Adj. Budget	2020 A&E	2021 Prop. Budget
0001-02 PERMANENT WAGES	212,004	212,004	212,004	215,163
0001-04 TEMPORARY WAGES	15,800	15,800	0	5,800
0001-06 PREMIUM PAY	1,425	1,425	0	1,425
0001-08 LONGEVITY	0	0	0	128
0001-11 SHIFT DIFFERENTIAL	250	250	0	250
0001-12 FICA	17,561	17,561	17,561	17,042
0001-14 PENSION	27,627	27,627	27,627	26,822
0001-15 Employee - Health Insurance Opt Out	1,500	1,500	1,500	1,508
0001-16 INSURANCE - EMPLOYEE GRP	89,968	89,968	89,968	89,817
0001-26 PRINTING	500	500	0	500
0001-28 MILEAGE REIMBURSEMENT	0	500	150	500
0001-30 RENTALS	1,200	1,200	0	1,200
0001-32 PUBLICATIONS & MEMBERSHIP	1,000	500	500	1,000
0001-34 TRAINING & PROF. DEVELOP	5,400	5,400	3,000	5,500
0001-36 INS - PROPERTY & CASUALTY	480,000	564,000	564,000	540,000
0001-44 LEGAL SERVICES	1,000,000	1,000,000	638,000	1,000,000
0001-46 OTHER CONTRACT SERVICES	274,150	220,150	175,000	174,150
0001-50 OTHER SERVICES & CHARGES	21,000	21,000	21,000	21,000
0001-54 REPAIR & MAINT SUPPLIES	0	97	97	0
0001-56 UNIFORMS	5,000	5,000	4,300	2,000
0001-58 OFFICE SUPPLIES	500	500	0	500
0001-68 OPERATING MATERIALS & SUPP	28,000	81,790	82,000	38,000
0001-72 EQUIPMENT	6,500	8,310	1,000	6,500
0001-80 SELF-INSURED LOSSES	100,000	129,090	250,000	150,000
0001-81 PROPERTY LOSSES	125,000	124,093	124,092	150,000
0001-85 AUTO LOSSES	300,000	300,000	300,000	300,000
0001-86 GENERAL CITY CHARGES	60,868	60,868	60,868	63,911
0001-87 PROFESSIONAL LOSSES	1,000,000	1,000,000	670,000	1,000,000
Total PROPERTY & CASUALTY	3,775,253	3,889,133	3,242,667	3,812,716

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals
0001-02 PERMANENT WAGES	72,864	50,077	62,870	188,026
0001-04 TEMPORARY WAGES	0	0	11,513	19,068
0001-06 PREMIUM PAY	0	63	542	1,217
0001-08 LONGEVITY	321	19	470	138
0001-11 SHIFT DIFFERENTIAL	0	1	0	0
0001-12 FICA	5,746	3,697	5,595	15,699
0001-14 PENSION	5,880	5,991	5,806	14,996
0001-15 Employee - Health Insurance Opt Out	0	0	0	1,401
0001-16 INSURANCE - EMPLOYEE GRP	24,407	23,023	23,213	87,840
0001-26 PRINTING	0	0	0	150
0001-28 MILEAGE REIMBURSEMENT	0	0	0	214
0001-30 RENTALS	0	0	0	1,100
0001-34 TRAINING & PROF. DEVELOP	0	0	0	20-
0001-36 INS - PROPERTY & CASUALTY	388,096	398,745	505,917	440,996
0001-44 LEGAL SERVICES	0	622,681	1,095,545	992,858
0001-46 OTHER CONTRACT SERVICES	104,210	109,392	118,264	93,964
0001-50 OTHER SERVICES & CHARGES	0	0	0	441
0001-56 UNIFORMS	0	0	0	1,216
0001-68 OPERATING MATERIALS & SUPP	104	2,573	36,476	18,725
0001-72 EQUIPMENT	0	0	0	2,400
0001-80 SELF-INSURED LOSSES	2,079,094	353,190	374,411	18,467
0001-81 PROPERTY LOSSES	0	174,109	130,487	98,283
0001-84 CAPITAL FUND CONTRIBUTION	0	0	3,000	0
0001-85 AUTO LOSSES	229,992	369,612	228,608	220,030
0001-86 GENERAL CITY CHARGES	39,888	53,601	55,209	57,969
0001-87 PROFESSIONAL LOSSES	0	108,171	878,000	247,968
Total PROPERTY & CASUALTY	2,950,602	2,274,945	3,535,926	2,523,146

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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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>		<u>2020</u>		<u>2021</u>	
		Actual				Final Budget		Actual & Estimated		Proposed Budget	
		Number of Permanent Positions				#	Salaries	#	Salaries	#	Salaries
21A	Director - HR, Risk & Safety	0.15	-	-	-	-	-	-	-	-	-
15N	Risk & Safety Manager	0.5	0.5	0.5	-	-	-	-	-	-	-
06N	Claims Coordinator	0.5	0.5	0.5	-	-	-	-	-	-	-
	Total Positions	1.15	1.0	1.0	-	-	-	-	-	-	-

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2020 Budget</i>	<i>2020 Adj. Budget</i>	<i>2020 A&E</i>	<i>2021 Prop. Budget</i>
0002-32 PUBLICATIONS & MEMBERSHIP	3,000	3,000	1,000	3,000
0002-34 TRAINING & PROF. DEVELOP	10,000	10,000	2,000	8,000
0002-36 INS - PROPERTY & CASUALTY	136,458	136,458	136,458	136,458
0002-38 INS - OTHER EMPLOYEE	25,000	25,000	10,000	25,000
0002-46 OTHER CONTRACT SERVICES	60,860	60,860	60,860	60,860
0002-72 EQUIPMENT	0	0	0	10,000
0002-80 SELF-INSURED LOSSES	600,000	515,500	515,500	600,000
0002-86 GENERAL CITY CHARGES	60,868	60,868	60,868	63,911
Total WORKERS COMPENSATION	896,186	811,686	786,686	907,229

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

Account Number	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals
0002-02 PERMANENT WAGES	72,864	49,784	56,902	0
0002-08 LONGEVITY	321	19	470	0
0002-11 SHIFT DIFFERENTIAL	0	1	0	0
0002-12 FICA	5,421	3,671	4,249	0
0002-14 PENSION	5,880	5,991	5,806	0
0002-16 INSURANCE - EMPLOYEE GRP	24,407	23,023	23,213	0
0002-32 PUBLICATIONS & MEMBERSHIP	422	0	807	385
0002-34 TRAINING & PROF. DEVELOP	0	849	1,695	8,600
0002-36 INS - PROPERTY & CASUALTY	0	169,539	111,444	130,286
0002-38 INS - OTHER EMPLOYEE	24,804	31,742	7,833	0
0002-46 OTHER CONTRACT SERVICES	27,368	36,847	28,542	60,913
0002-72 EQUIPMENT	0	0	0	16,609
0002-80 SELF-INSURED LOSSES	526,863	671,654	568,069	572,074
0002-86 GENERAL CITY CHARGES	28,068	53,601	55,209	57,969
Total WORKERS COMPENSATION	716,418	1,046,721	864,239	846,836

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2020 Budget</i>	<i>2020 Adj. Budget</i>	<i>2020 A&E</i>	<i>2021 Prop. Budget</i>
0003-37 INS - DENTAL, LIFE, DRUG	21,500,000	21,502,310	20,336,714	22,500,000
Total EMPLOYEE HEALTH BENEFITS	21,500,000	21,502,310	20,336,714	22,500,000

**CITY OF ALLENTOWN
PROGRAM BUDGET**

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

<i>Account Number</i>	<i>2016 Actuals</i>	<i>2017 Actuals</i>	<i>2018 Actuals</i>	<i>2019 Actuals</i>
0003-37 INS - DENTAL, LIFE, DRUG	18,420,021	18,634,109	21,611,284	19,880,651
Total EMPLOYEE HEALTH BENEFITS	18,420,021	18,634,109	21,611,284	19,880,651

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