

City of Allentown

Statistical Section

This part of the City of Allentown's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information.

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Financial Trends	1 - 5
These tables contain trend information that may assist the reader in assessing the government's current financial performance by placing it in historical perspective.	
Revenue Capacity	6 - 9
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Debt Capacity	10 - 14
These tables offer present information that may assist the reader in analyzing the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
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These tables offer economic and demographic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	17 - 19
These tables contain service and infrastructure indicators to help the reader understand how the information in the government's financial statements relate to the services the government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year. The City of Allentown implemented GASB Statement No. 34 in fiscal year 2003; tables presenting government-wide information include information beginning in that year.

CITY OF ALLENTOWN, PENNSYLVANIA

Net Assets by Component
Last Seven Years
(accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental activities							
Invested in capital assets, net of related debt	\$ 31,054,583	\$ 20,907,099	\$ 26,835,473	\$ 20,563,347	\$ 17,098,445	\$ 20,127,498	\$ 19,175,187
Restricted	9,006,858	8,421,791	8,910,203	9,594,133	7,971,503	9,304,474	6,172,117
Unrestricted	(36,797,413)	(39,083,486)	(37,369,388)	(21,666,333)	(7,510,520)	(20,610,569)	(23,777,059)
Total governmental activities net assets	<u>3,264,028</u>	<u>(9,754,596)</u>	<u>(1,623,712)</u>	<u>8,491,147</u>	<u>17,559,428</u>	<u>8,821,403</u>	<u>1,570,245</u>
Business - type activities							
Invested in capital assets, net of related debt	44,536,897	48,253,494	53,403,909	57,148,473	58,612,743	60,620,384	62,390,291
Unrestricted	15,657,853	16,817,214	16,656,539	16,984,799	14,828,068	16,822,538	15,462,445
Total business - type activities net assets	<u>60,194,750</u>	<u>65,070,708</u>	<u>70,060,448</u>	<u>74,133,272</u>	<u>73,440,811</u>	<u>77,442,922</u>	<u>77,852,736</u>
Primary government							
Invested in capital assets, net of related debt	75,591,480	69,160,593	80,239,382	77,711,820	75,711,188	80,747,882	81,565,478
Restricted	9,006,858	8,421,791	8,910,203	9,594,133	7,971,503	9,304,474	6,172,117
Unrestricted	(21,139,560)	(22,266,272)	(20,712,849)	(4,681,534)	7,317,548	(3,788,031)	(8,314,614)
Total primary government activities net assets	<u>\$ 63,458,778</u>	<u>\$ 55,316,112</u>	<u>\$ 68,436,736</u>	<u>\$ 82,624,419</u>	<u>\$ 91,000,239</u>	<u>\$ 86,264,325</u>	<u>\$ 79,422,981</u>

Notes:

Information is provided for years after adoption of GASB34

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CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 2

Changes in Net Assets
Last Seven Years
(accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Expenses							
Governmental Activities:							
General government	\$ 5,900,215	\$ 6,645,606	\$ 8,363,679	\$ 11,591,907	\$ 8,496,511	\$ 14,193,579	\$ 14,514,780
Public Safety	34,579,587	36,982,770	37,329,606	35,746,269	44,659,264	50,050,802	51,117,977
Community Development	6,720,749	8,911,593	8,240,887	8,687,031	9,508,856	12,548,838	12,544,800
Public Works	11,008,262	10,605,482	11,113,362	11,363,182	11,262,288	11,874,900	9,353,946
Health and sanitation	3,762,726	3,461,871	3,375,154	4,450,785	3,283,888	3,045,226	2,285,122
Parks and recreation	2,445,365	2,376,253	3,071,350	3,392,513	3,527,522	3,603,363	2,583,320
Other	4,250,164	9,498,938	339,076	1,141,913	-	-	-
Interest on long-term debt	5,173,199	3,115,775	3,940,612	3,996,208	4,373,290	3,577,271	3,952,622
Total Governmental Activities expenses	73,840,267	81,598,288	75,773,726	80,369,808	85,111,619	98,893,979	96,352,567
Business - type activities:							
Water fund	10,203,261	9,959,147	10,726,077	10,268,694	10,846,997	10,663,179	10,932,251
Sewer fund	10,179,095	11,422,394	11,898,997	12,376,807	13,047,950	12,607,533	13,639,529
Municipal golf course	611,666	925,727	851,582	735,697	1,057,970	1,078,094	1,076,235
Solid waste fund	9,213,705	9,316,884	9,417,855	9,530,362	11,565,750	12,528,680	12,578,028
Total business - type activities expenses	30,207,727	31,624,152	32,894,511	32,911,560	36,518,667	36,877,486	38,226,043
Total primary government expenses	\$ 104,047,994	\$ 113,222,440	\$ 108,668,237	\$ 113,281,368	\$ 121,630,286	\$ 135,771,465	\$ 134,578,610
Program Revenues							
Governmental activities:							
Charges for services:							
General government	\$ 907,740	\$ 1,031,734	\$ 1,097,664	\$ 1,169,888	\$ 3,100,711	\$ 5,664,480	\$ 5,849,055
Public Safety	4,495,190	4,582,892	4,710,383	5,792,822	6,678,609	6,602,040	7,043,765
Community Development	1,234,606	1,505,949	1,575,685	1,560,786	1,607,840	1,949,934	1,782,643
Public Works	407,523	623,799	454,628	941,958	2,668,591	1,418,930	2,463,882
Health and sanitation	181,465	155,087	151,448	181,677	224,221	177,924	170,013
Parks and recreation	395,833	378,200	335,559	327,358	366,715	332,878	358,414
Other	-	-	2,866,112	5,187,455	-	-	-
Operating grants and contributions	9,492,085	7,703,267	11,592,544	12,512,597	10,645,301	17,197,783	11,452,802
Capital grants and contributions	328,928	1,779,448	2,845,673	2,232,405	1,400,090	3,180,479	2,129,468
Total governmental activities program revenue	17,443,370	17,760,376	25,629,696	29,906,946	26,692,078	36,524,448	31,250,042
Business - type activities:							
Charges for services:							
Water fund	14,831,266	14,169,008	14,380,000	14,639,594	14,167,850	14,122,453	13,194,621
Sewer fund	15,142,783	14,365,042	17,052,181	16,104,610	14,752,734	15,035,859	15,089,091
Municipal golf course	839,995	945,130	950,416	1,067,497	1,249,958	1,278,723	1,296,971
Solid waste fund	8,595,850	8,701,576	8,884,440	8,830,880	11,538,022	13,589,330	13,292,638
Operating grants and contributions	1,600,757	1,571,561	1,025,750	808,377	948,666	823,762	397,701
Capital grants and contributions	-	-	152,000	-	-	-	-
Total business-type activities program revenue	41,010,651	39,752,317	42,444,787	41,450,958	42,657,230	44,850,127	43,271,022
Total primary government program revenues	\$ 58,454,021	\$ 57,512,693	\$ 68,074,483	\$ 71,357,904	\$ 69,349,308	\$ 81,374,575	\$ 74,521,064

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 2

Changes in Net Assets
Last Seven Years
(accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Net (expense)/revenue:							
Governmental activities	\$ (56,396,897)	\$ (63,837,912)	\$ (50,144,030)	\$ (50,462,862)	\$ (58,419,541)	\$ (62,369,531)	\$ (65,102,525)
Business - type activities	10,802,924	8,128,165	9,550,276	8,539,398	6,138,563	7,972,641	5,044,979
Total primary government net expense	\$ (45,593,973)	\$ (55,709,747)	\$ (40,593,754)	\$ (41,923,464)	\$ (52,280,978)	\$ (54,396,890)	\$ (60,057,546)
General Revenue and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Property taxes and other taxes and charges not restricted to specific programs	\$ 40,167,520	\$ 40,058,771	\$ 46,918,139	\$ 48,512,216	\$ 52,579,329	\$ 47,186,003	\$ 47,948,307
Unrestricted investment earnings	6,939,484	6,833,526	6,065,052	6,146,246	6,028,421	1,313,230	5,048,294
Transfers	403,808	499,128	596,402	973,003	1,490,757	762,789	223,172
Total governmental activities	3,461,374	3,427,863	4,671,851	4,946,256	7,389,315	4,369,484	4,631,594
Business - type activities:							
Investment earnings	50,972,186	50,819,288	58,251,444	60,577,721	67,487,822	53,631,506	57,851,367
Transfers	277,106	175,656	111,315	479,682	558,291	398,954	(3,571)
Total business - type activities	(3,461,374)	(3,427,863)	(4,671,851)	(4,946,256)	(7,389,315)	(4,369,484)	(4,631,594)
Total primary government	\$ (47,787,918)	\$ (47,567,081)	\$ (53,690,908)	\$ (56,111,147)	\$ (60,656,798)	\$ (49,660,976)	\$ (53,216,202)
Change in Net Assets							
Governmental activities	\$ (5,424,711)	\$ (13,018,624)	\$ 8,107,414	\$ 10,114,859	\$ 9,068,281	\$ (8,738,025)	\$ (7,251,158)
Business - type activities	7,618,656	4,875,958	4,989,740	4,072,824	(692,461)	4,002,111	409,814
Total primary governments	\$ 2,193,945	\$ (8,142,666)	\$ 13,097,154	\$ 14,187,683	\$ 8,375,820	\$ (4,735,914)	\$ (6,841,344)

Notes:
Information is provided for years after adoption of GASB34

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 3

**Governmental Activities Tax Revenues By Source
Last Ten Years
(accrual basis of accounting)**

<u>Year</u>	<u>Total Taxes</u>	<u>General Property Tax</u>	<u>Earned Income Tax</u>	<u>Business Privilege Tax</u>	<u>Other Local Taxes</u>
2000	\$ 35,842,284	\$ 21,460,876	\$ 7,198,352	\$ 5,155,281	\$ 2,027,775
2001	36,457,784	22,048,441	7,304,427	5,250,934	1,853,982
2002	36,314,207	21,636,395	7,245,325	5,525,667	1,906,820
2003	40,167,520	24,343,349	6,277,135	6,207,494	3,339,542
2004	39,413,259	24,310,225	6,620,027	6,052,939	2,430,068
2005	46,918,139	29,437,515	7,091,890	5,987,283	4,401,451
2006	48,512,216	29,777,503	7,173,393	6,376,629	5,184,691
2007	52,579,329	29,401,764	8,244,860	6,487,096	8,445,609
2008	47,186,003	29,593,673	7,554,503	6,311,326	3,726,501
2009	47,948,307	29,761,519	8,555,867	6,512,894	3,118,027

CITY OF ALLENTOWN, PENNSYLVANIA

Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 152,875	\$ 712,528	\$ 1,519,207	-	-	-	-	\$ 1,571,640	\$ 840,183	\$ 810,719
Unreserved	7,447,764	7,199,378	1,993,162	(1,351,217)	(3,312,208)	(2,711,620)	9,128,441	12,565,940	7,365,006	3,476,985
Total general fund	7,600,639	7,911,906	3,512,369	(1,351,217)	(3,312,208)	(2,711,620)	9,128,441	14,137,580	8,205,189	4,287,704
All other governmental funds										
Reserved	9,452,042	9,976,408	12,360,497	18,674,685	15,071,930	12,275,288	11,014,501	13,176,308	10,743,716	10,532,748
Unreserved, reported in:										
Special revenue funds	62,249	69,702	168,292	-	-	-	-	(469,193)	(1,061,877)	(629,676)
Capital projects funds	-	-	(1,061,437)	-	-	-	-	-	-	-
Total all other governmental funds	9,514,291	10,046,110	11,467,352	18,674,685	15,071,930	12,275,288	11,014,501	12,707,115	9,681,839	9,903,072
TOTAL	\$ 17,114,930	\$ 17,958,016	\$ 14,979,721	\$ 17,323,468	\$ 11,759,722	\$ 9,563,668	\$ 20,142,942	\$ 26,844,695	\$ 17,887,028	\$ 14,190,776

Notes:
Prior to 2003, the Trexler Fund was recorded as an expendable trust. Since 2003, it has been included in Reserved Funds.

TABLE 5

CITY OF ALLENTOWN, PENNSYLVANIA
 Changes in Fund Balances of Governmental Funds
 Last Ten Years
 (modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 35,762,476	\$ 36,350,126	\$ 36,314,207	\$ 38,926,651	\$ 39,413,259	\$ 45,635,035	\$ 47,342,430	\$ 51,368,491	\$ 47,039,202	\$ 47,630,562
Licenses and permits	2,094,929	2,438,559	2,543,809	2,805,947	3,226,492	3,062,847	3,248,191	3,477,297	3,459,268	3,571,616
Charges for services	5,988,629	5,957,518	3,151,332	4,442,950	5,674,904	4,897,309	4,612,567	6,613,544	5,864,796	7,155,768
Fines and forfeits	652,050	589,014	548,383	735,416	701,001	555,898	578,363	580,737	592,504	461,834
Investment earnings	1,605,494	1,184,017	1,049,163	403,808	573,184	497,787	961,195	1,471,916	758,833	223,172
Intergovernmental revenues	8,769,881	9,859,158	16,090,792	15,093,944	14,946,143	18,944,800	19,846,232	17,152,512	24,407,606	20,897,082
Other	4,284,020	3,466,845	4,924,515	2,398,988	2,205,131	2,091,724	4,131,305	4,177,786	3,664,260	4,374,132
Total revenues	59,137,479	59,845,237	64,622,201	64,807,704	66,740,114	75,685,400	80,720,283	84,842,283	85,786,469	84,314,166
Expenditures										
General government	7,505,224	8,427,623	3,096,579	5,654,308	6,025,189	8,350,112	11,112,672	7,806,908	7,962,093	7,656,616
Public safety	29,748,340	31,130,814	34,285,980	32,869,199	35,623,754	36,144,138	34,632,057	43,639,004	47,424,025	49,916,239
Community development	4,061,590	3,931,950	5,332,381	6,638,437	8,165,554	8,159,802	8,614,385	9,442,326	12,482,112	12,605,261
Public works	6,108,815	6,321,047	7,727,514	8,879,470	8,432,129	8,952,519	9,267,279	9,339,687	9,985,082	9,747,558
Health and sanitation	3,774,743	4,250,052	5,186,895	3,492,039	3,401,766	3,322,865	4,402,484	3,240,066	3,005,201	2,648,017
Parks and recreation	2,474,427	2,536,419	1,625,743	1,877,648	1,497,280	2,323,552	2,734,768	2,925,564	3,107,688	2,851,795
Debt service:										
Principal	4,585,000	5,000,000	5,910,000	5,955,000	4,300,000	4,630,000	5,134,432	3,618,900	2,633,800	2,575,600
Interest	4,743,519	4,725,143	4,556,516	4,456,400	2,553,329	3,971,511	3,894,144	4,395,128	3,790,899	3,960,851
Payment of loan issuance costs	-	-	-	170,385	932,830	-	251,525	4,595,871	261,309	49,786
Capital outlay	10,513,757	9,492,137	5,660,189	6,534,655	9,031,443	6,765,457	7,245,177	1,379,020	10,351,660	5,988,589
Total expenditures	73,515,415	75,815,185	73,381,797	76,527,541	80,614,274	82,619,956	87,288,923	90,382,474	101,003,869	98,000,312
Excess of Revenues Over (under) expenditures	(14,377,936)	(15,969,948)	(8,759,596)	(11,719,837)	(13,874,160)	(6,934,556)	(6,568,640)	(5,540,191)	(15,217,400)	(13,686,146)
Other Financing Sources (uses):										
Issuance of long term debt	8,096,722	7,104,784	-	18,911,061	64,725,837	-	12,053,400	22,763,981	6,665,000	5,310,000
Payment to refunded bonds escrow agent	-	-	-	(8,911,809)	(60,293,007)	-	-	(17,850,000)	(6,410,000)	-
Bond Discount	-	-	-	-	-	-	-	(379,897)	6,309	-
Capital lease obligations	-	-	997,406	559,778	406,540	-	105,077	273,220	1,582,940	-
Transfers in	11,466,619	11,929,335	(10,065,751)	16,053,898	9,979,882	12,726,232	14,405,814	18,766,342	12,046,134	12,408,683
Transfers out	(6,942,483)	(7,039,239)	14,849,646	(12,549,343)	(6,508,636)	(8,011,200)	(9,416,378)	(11,331,702)	(7,630,650)	(7,728,789)
Total other financing sources and uses	12,620,858	11,994,880	5,781,301	14,063,585	8,310,414	4,715,032	17,147,913	12,241,944	6,259,733	9,989,894
Net change in fund balances	(1,757,078)	(3,975,068)	(2,978,295)	2,343,748	(5,563,746)	(2,219,524)	10,579,273	6,701,753	(8,957,667)	(3,696,252)
Debt service as a percentage of noncapital expenditures	14.5%	14.7%	16.6%	15.7%	9.3%	11.6%	11.5%	9.7%	6.8%	7.1%

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 6

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years

Fiscal Year Ended December 31	Real Property				Total Taxable Assessed Value	Tax Exempt Real Property	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value (1)
	Residential Property	Commercial Property	Multi-Family Property	Combination Property					
2000	\$ 989,697,750	\$ 351,249,500	\$ 221,999,250	\$ 53,549,650	\$ 1,632,649,200	\$ 413,700,500	L - 32.77 I - 9.05	\$ 3,265,298,400	50%
2001	999,322,550	351,892,550	221,989,800	53,503,650	1,642,578,150	416,363,400	L - 37.49 I - 7.98	3,285,156,300	50%
2002	1,006,473,450	355,698,650	222,262,450	54,074,200	1,653,682,750	414,514,750	L - 36.21 I - 7.71	3,307,365,500	50%
2003	1,010,110,220	379,636,300	223,499,950	52,664,950	1,681,170,970	420,408,200	L - 41.95 I - 8.93	3,362,341,940	50%
2004	1,021,530,450	374,465,250	223,492,850	53,293,100	1,687,383,150	424,079,700	L - 41.95 I - 8.93	3,374,766,300	50%
2005	1,032,293,650	370,311,000	224,461,600	53,539,900	1,695,311,600	428,009,300	L - 50.40 I - 10.723	3,390,623,200	50%
2006	1,037,145,800	361,532,150	227,440,000	53,261,600	1,701,676,900	426,922,950	L - 50.38 I - 10.723	3,403,353,800	50%
2007	1,043,076,850	359,764,550	229,505,550	53,559,500	1,707,685,400	433,570,800	L - 50.38 I - 10.723	3,415,370,800	50%
2008	1,042,615,000	356,065,600	229,692,650	53,612,150	1,703,876,850	427,335,700	L - 50.38 I - 10.723	3,407,753,700	50%
2009	1,049,378,500	359,395,350	231,912,550	53,227,200	1,709,908,850	466,210,300	L - 50.38 I - 10.723	3,419,817,700	50%

Note:

The city assesses property at approximately 50 percent of actual value for all types of real property. Estimated actual value is calculated by dividing total assessed value (does not include tax exempt real property) by 50 percent.

L - land millage

I - improvement millage

(1) Calculation does not include tax exempt property.

**Property Tax Rates
Direct and Overlapping Governments
Last Ten Years**

Fiscal Year	<u>Direct Rates</u>	<u>Overlapping Rates</u>		Total Direct & Overlapping Rates
	<u>Allentown City</u>	<u>School District</u>	<u>County</u>	
	Total City Millage	Total School Millage	Total County Millage	
2000	13.22	31.270	7.31	51.80
2001	13.22	33.311	7.31	53.84
2002	12.72	34.194	7.31	54.22
2003	14.72	37.490	12.39	64.60
2004	14.72	39.490	10.75	64.96
2005	17.52	41.734	10.75	70.00
2006 (1)	17.53	42.942	10.25	70.72
2007 (1)	17.53	42.942	10.25	70.72
2008 (1)	17.53	42.942	10.25	70.72
2009 (1)	17.53	42.942	10.25	70.72

Notes:

City real estate taxes are payable on June 5 with a 2% discount available if paid prior to April 5. Taxes can also be paid in four equal installments on April 15, May 15, June 15, and July 15. Delinquent taxes are certified to a private collector for collection on January 1 of the following year.

The City's property tax rate limitation for general revenue purposes is 25 mills on market value with an additional 5 mills allowable with specific court approval and an unlimited amount for bonded debt.

Tax rate is mills per dollar (\$1) of assessment.

(1) 17.53 is the base on which the land value tax is calculated (50.38 - land and 10.720 - improvements).

**Principal Property Taxpayers
Current Year and Nine Years Ago**

<u>Taxpayer</u>	<u>2009</u>			<u>2000</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total taxable Assessed Valuation</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total taxable Assessed Valuation</u>
Home Properties Trexler Park LLC (1999-Gateside-Trexler Co.)	10,411,550	1	0.62%	\$ 4,589,150	9	0.28%
The Morning Call	6,905,550	2	0.41%	7,217,250	3	0.44%
Congress Associates	6,575,850	3	0.39%	9,539,450	2	0.58%
The Lakes	5,961,050	4	0.36%	5,961,050	5	0.37%
Morris Allentown Associates LP ET	5,535,000	5	0.33%			
Lehigh Valley Hospital Inc.	5,372,750	6	0.32%			0.00%
230 Riverbend Apartments LLC	5,304,000	7	0.32%			0.00%
Westmont LP	5,156,050	8	0.31%			
Allentown Commerce Park Corp.	4,900,000	9	0.29%	4,900,000	7	0.30%
Sharma Baldev Raj & Sudesh	4,549,250	10	0.27%	4,637,500	8	0.28%
Agere Systems/Lucent Technologies				14,152,600	1	0.87%
Mack Trucks Inc.				6,230,900	4	0.38%
Eastern Retail Holdings				5,753,700	6	0.35%
Allentown Oxford Assoc. Ltd. Partnership				4,197,500	10	0.26%
Total	<u>\$ 60,671,050</u>		<u>3.62%</u>	<u>\$ 67,179,100</u>		<u>4.11%</u>

Source:
City of Allentown Property Tax File

CITY OF ALLENTOWN, PENNSYLVANIA

Property Tax Levies and Collections
Last Ten Years

Fiscal Year Ended <u>December 31</u>	Total Tax Levy for <u>Fiscal Year</u>	Collected within the		Collections in Subsequent <u>Years</u>	Total Collections to Date	
		<u>Fiscal Year</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2000	\$ 21,525,956	\$ 20,149,832	93.6%	\$ 1,137,632	\$ 21,287,464	98.9%
2001	22,281,666	20,545,834	92.2%	929,157	21,474,991	96.4%
2002	21,888,395	20,383,118	93.1%	699,360	21,082,478	96.3%
2003	24,415,246	23,238,105	95.2%	908,558	24,146,663	98.9%
2004	25,221,033	23,411,082	92.8%	861,743	24,272,825	96.2%
2005	29,804,140	28,226,175	94.7%	1,001,965	29,228,140	98.1%
2006	30,984,146	28,464,063	91.9%	930,637	29,394,700	94.9%
2007	31,311,392	27,958,172	89.3%	1,012,623	28,970,795	92.5%
2008	29,796,059	28,339,285	95.1%	713,090	29,052,375	97.5%
2009	29,383,171	28,265,024	96.2%	-	28,265,024	96.2%

CITY OF ALLENTOWN, PENNSYLVANIA

Ratios of Outstanding Debt By Type
Last Ten Years

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases		Water Bonds	Sewer Bonds	Capital Leases	Other			
2000	\$ 84,810,000	\$ 834,428		\$ 42,765,000	\$ 21,240,000	-	\$ 2,995,000	\$ 152,644,428	5.09%	\$ 1,432
2001	84,000,000	641,261		41,485,000	21,600,000	-	2,630,000	150,356,261	4.71%	1,410
2002	78,505,000	1,336,689		38,235,000	20,000,000	\$ 202,870	2,215,000	140,494,559	4.35%	1,318
2003	81,925,000	1,676,681		34,565,000	18,830,000	388,815	1,800,000	139,185,496	4.20%	1,305
2004	89,330,000	1,663,615		32,040,000	17,430,000	3,298,664	1,400,000	145,162,279	4.30%	1,361
2005	85,100,000	1,272,836		27,730,000	15,555,000	2,689,177	1,000,000	133,347,013	3.85%	1,251
2006	92,518,968	1,024,181		23,570,200	14,000,000	2,172,144	500,000	133,785,493	3.71%	1,255
2007	94,314,049	838,471		20,707,600	12,895,000	1,725,575	-	130,480,695	3.46%	1,224
2008	91,935,249	1,907,720		18,202,400	12,235,000	1,140,421	-	125,420,790	3.18%	1,176
2009	94,669,649	1,446,352		15,832,200	11,055,000	775,574	-	123,778,775	3.04%	1,161

**Ratios of General Bonded Debt Outstanding
Last Ten Years**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Value of Property</u>	<u>Per Capita</u>
2000	\$ 84,810,000	2.60%	\$ 795
2001	84,000,000	2.56%	788
2002	78,505,000	2.37%	736
2003	81,925,000	2.44%	768
2004	89,330,000	2.65%	838
2005	85,100,000	2.51%	798
2006	92,518,968	2.72%	868
2007	94,314,049	2.76%	884
2008	91,935,249	2.70%	862
2009	94,669,649	2.77%	888

**Direct and Overlapping Governmental Activities Debt
As of December 31, 2009**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Allentown School District	\$ 152,573,743	100.0%	\$ 152,573,743
Lehigh County General Obligation Bonds	196,455,756	20.2%	<u>39,684,063</u>
Subtotal, overlapping debt			192,257,806
City of Allentown Direct Debt (1)			<u>94,669,649</u>
Total direct and overlapping debt			<u><u>\$ 286,927,455</u></u>

Notes:

(1) Leases are not included in the Direct Debt total.

CITY OF ALLENTOWN, PENNSYLVANIA

Legal Debt Margin Information
Last Ten Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 163,512,389	\$ 169,156,715	\$ 169,630,780	\$ 171,794,413	\$ 185,516,142	\$ 228,107,156	\$ 237,239,268	\$ 257,334,258	\$ 257,943,550	\$ 258,815,970
Total net debt applicable to limit	52,580,000	52,690,000	48,335,000	52,915,000	53,345,000	49,765,000	57,843,968	62,294,049	58,630,812	63,344,649
Legal debt margin	\$ 110,932,389	\$ 116,466,715	\$ 121,295,780	\$ 118,879,413	\$ 132,171,142	\$ 178,342,156	\$ 179,395,300	\$ 195,040,209	\$ 199,312,738	\$ 195,471,321
Total net debt applicable to the limit as a percentage of debt limit	32.16%	31.15%	28.49%	30.80%	28.75%	21.82%	24.38%	24.21%	22.73%	24.47%

Legal Debt Margin Calculation for Fiscal year 2009

Borrowing base (1)	\$ 73,947,420
Percentage limitation	350%
Net debt limit	258,815,970
Debt applicable to limit:	
General obligation debt	94,669,649
Less: Amount set aside for pension funding liability	(31,325,000)
	<u>63,344,649</u>
	<u>\$ 195,471,321</u>

Notes:

(1) The Commonwealth of Pennsylvania has enacted the "Local Government Unit Debt Act" which limits debt to revenues. Briefly, revenues of the last three years are adjusted for various nonrecurring and excludable items. The average of the adjusted revenues for the respective years is then the borrowing base. Certain percentages are applied to the borrowing base to determine the debt limitations.

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 14

Pledged-Revenue Coverage
Last Ten Years

Fiscal Year	Water Revenue Bonds					Sewer Revenue Bonds					
	Water Revenues and Other	Less: (1) Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Sewer Revenues and Other	Less: (1) Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2000	\$ 13,569,078	\$ 6,021,653	\$ 7,547,425	\$ 3,135,000	\$ 2,213,786	\$ 10,999,080	\$ 7,245,332	\$ 3,753,748	\$ 1,325,000	\$ 885,030	1.70
2001	12,504,275	6,086,903	6,417,372	3,310,000	2,042,145	10,272,891	7,877,905	2,394,986	1,485,000	979,865	0.97
2002	12,451,888	6,329,825	6,122,063	3,385,524	1,820,249	12,450,614	8,286,170	4,164,444	1,600,000	989,132	1.61
2003	15,086,442	6,363,846	8,722,596	3,932,351	1,636,014	15,344,641	8,083,358	7,261,283	1,630,000	827,134	2.96
2004	14,360,225	6,224,615	8,135,610	4,191,817	1,509,059	14,477,827	8,886,293	5,591,534	1,795,000	768,286	2.18
2005	14,476,432	7,083,214	7,393,218	4,310,000	1,343,246	17,101,556	9,109,843	7,991,713	1,875,000	701,711	3.10
2006	14,821,061	6,902,660	7,918,401	3,996,400	1,193,668	16,356,010	9,658,406	6,697,604	1,555,000	639,242	3.05
2007	14,244,402	7,742,146	6,502,256	2,892,600	1,041,894	14,992,046	10,490,975	4,501,071	1,105,000	590,693	2.65
2008	14,218,223	7,672,006	6,546,217	2,670,200	938,837	15,306,123	10,159,456	5,146,667	915,000	540,883	3.54
2009	13,200,194	8,072,272	5,127,922	2,370,200	820,769	15,161,966	11,266,120	3,895,846	1,180,000	469,083	2.36

Notes:
Water and Sewer revenue includes investment earnings, but not tap fees. (1) Total operating expenses exclusive of depreciation and amortization. Details regarding the City of Allentown's outstanding debt can be found in the notes to the financial statements.

**Demographic and Economic Statistics
Last Ten Years**

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
2000	106,632	\$ 2,996,998,992	\$ 28,106	16,424	4.2%
2001	106,632	3,192,988,608	29,944	16,174	5.4%
2002	106,632	3,228,816,960	30,280	16,693	7.2%
2003	106,632	3,310,923,600	31,050	16,969	6.3%
2004	106,632	3,374,796,168	31,649	17,521	7.1%
2005	106,632	3,459,888,504	32,447	18,118	6.6%
2006	106,632	3,605,014,656	33,808	18,209	6.4%
2007	106,632	3,771,467,208	35,369	18,318	5.9%
2008	106,632	3,949,329,384	37,037	17,914	8.0%
2009	106,632	4,074,195,456	38,208	17,753	12.0%

Source:

- (1) US Department of Commerce, Bureau of the Census
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) Allentown School District
- (4) US Department of Labor, Bureau of Labor Statistics

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 16

Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2009</u>			<u>2000</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Allentown School District	2,946	1	4.24%	2,509	3	2.65%
PPL Co.	1,888	2	2.72%	1,797	7	1.90%
Lehigh County & Institutions	1,815	3	2.61%	2,428	4	2.56%
Commonwealth of Pennsylvania	1,507	4	2.17%			
Allied Temporary Services	1,415	5	2.04%	2,275	5	2.40%
City of Allentown	1,274	6	1.83%			
Sacred Heart Hospital	1,225	7	1.76%	1,659	8	1.75%
Lehigh Valley Hospital	1,085	8	1.56%	1,515	9	1.60%
St Lukes Hospital Allentown Carr	1,049	9	1.51%			
Performance Personnel	1,019	10	1.47%			
Mack Trucks Inc.				2,776	2	2.93%
Muhlenberg College				1,907	6	2.01%
Lucent Technologies Inc.				4,007	1	4.23%
H T S S				1,374	10	1.45%
	<u>15,223</u>		<u>21.92%</u>	<u>22,247</u>		<u>23.49%</u>

Source:
Prior to 2009 City of Allentown Earned Income Tax File
2009: Keystone Collections Group

CITY OF ALLENTOWN, PENNSYLVANIA

Full-Time Equivalent Employees By Function
Last Ten Years

Function	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Government	91	91	93	99	96	95	101	94	101	94
Public Safety										
Police										
Officers	222	221	229	248	247	235	237	207	211	203
Civilians	22	24	25	26	27	24	22	24	26	32
EMS	24	27	27	32	30	31	32	32	32	29
E-911	25	25	25	25	23	23	27	28	32	32
Fire										
Firefighters and officers	146	146	150	150	149	139	140	140	140	142
Civilians	1	1	1	1	1	1	1	1	1	1
Highways and Streets	68	68	68	68	69	59	58	58	58	53
Sanitation/Recycling	23	23	29	29	30	31	37	37	38	36
Building Maintenance	18	18	18	18	16	16	15	15	15	20
Code Enforcement	20	27	32	34	33	35	36	35	40	41
Culture and Recreation	40	41	42	44	43	41	41	37	39	34
Golf	0	0	3	3	4	4	6	6	6	5
Health	41	42	49	49	45	44	44	43	42	36
Water	87	87	88	89	86	86	87	93	93	89
Sewer	100	99	99	100	96	98	91	97	97	96
Total	928	940	978	1,015	995	962	975	947	971	942

Note: The data above are listed in the City's approved budget.

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 18

Operating Indicators By Function
Last Ten Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police										
Law Violations	17,426	17,019	17,418	19,612	18,103	18,336	19,072	17,381	16,794	14,906
Traffic violations (2)	13,707	11,371	12,487	14,397	16,074	11,465	8,744	5,586	5,227	6,788
Fire										
Number of calls answered (3)	5,974	6,036	6,175	6,090	5,889	5,955	6,033	6,346	8,988	12,206
Inspections and investigations	2,864	3,394	3,095	2,754	3,414	2,637	2,284	2,568	1,821	1,823
Highways and Streets										
Street reconstruction (miles)	0.9	1.5	1.2	0.9	0.7	0.0	0.1	0.15	0.29	0.13
Overlays (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4.4	6.2	5.2
Potholes repaired	n/a	22,523	18,755	19,621	17,079	13,909	11,691	10,734	15,552	12,427
Sanitation										
Refuse collected (tons/year)	39,321	40,091	40,642	41,870	43,300	44,476	42,126	38,746	36,907	33,533
Recyclables collected (tons/year)	2,425	2,488	2,646	2,762	7,595	8,355	6,194	8,398	9,954	9,472
Sweep tickets issued (1)	n/a	n/a	n/a	n/a	n/a	786	3,604	4,957	5,203	6,047
Animal related complaints (4)	1,873	2,053	1,908	1,818	1,582	1,391	1,222	1,510	1,476	1,467
Health										
Home hazard surveys	353	164	207	305	363	360	243	241	319	300
Food service inspections	1,374	1,259	1,215	1,436	1,560	1,377	1,405	1,429	1,456	1,708
Number of home visits	505	886	2,493	2,695	2,720	2,412	2,228	1,658	906	384
Total lead screenings	694	917	836	718	850	857	870	690	773	849
Persons tested & counseled for HIV infection	2,196	2,312	2,478	2,500	2,500	2,268	2,160	2,324	2,472	2,544
Recreation										
Pavilion permits	n/a	n/a	n/a	173	113	178	206	325	508	389
Swimming pool season passes	n/a	238	255	231	196	148	152	191	195	116
Swimming pool patrons (non season pass)	n/a	17,030	24,373	18,485	12,732	17,773	13,395	43,623	56,453	65,428
Water										
Water connection permits	12	12	21	20	25	51	25	57	20	16
Water main breaks	30	22	20	25	25	25	9	29	22	18
Average daily consumption (millions of gallons)	17.7	17.1	16.1	15.5	14.9	15.3	14.5	14.8	14.8	14.5
Wastewater										
Average daily sewage treatment (millions of gallons)	31.21	30.78	29.45	35.38	31.25	31.72	31.16	30.80	32.27	30.70

CITY OF ALLENTOWN, PENNSYLVANIA

TABLE 18

Operating Indicators By Function
Last Ten Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Golf										
Number of patrons	45,000	50,000	46,831	38,000	40,000	39,900	42,000	47,040	50,155	50,548
Number of days of service	300	350	330	280	310	320	225	273	305	299
E-911										
Number of calls:										
Police	93,092	93,385	95,049	112,202	116,435	107,219	105,196	107,135	103,600	112,841
EMS	10,228	10,814	11,323	11,867	12,073	12,932	12,929	13,485	13,985	13,512
Fire	5,974	6,036	6,175	6,112	5,913	5,969	6,048	6,353	8,955	12,210
Other	7,868	7,674	8,344	10,071	9,582	9,156	8,952	9,556	8,760	9,259

Source:
Various city departments.

Notes:

- (1) Sweep ticket program started in May 2005.
- (2) Starting in 2007, the Police Department starting using a new system. When a traffic violation is included on an arrest sheet, it is no longer listed as a traffic violation.
- (3) Starting in August 2008, the Fire Department starting providing EMS assistance.
- (4) Starting in 2009, Animal Related Complaints was moved from the Health Department to the Sanitation Department.

CITY OF ALLENTOWN, PENNSYLVANIA

Capital Asset Statistics By Function
Last Ten Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Police officers	216	223	226	237	220	172	190	187	197	203
Patrol units	62	73	89	89	92	86	83	87	84	84
Fire:										
Stations	6	6	6	6	6	6	6	6	6	6
Fire Fighters	146	146	146	146	147	135	140	140	140	141
Sanitation										
Collection Trucks	0	0	2	2	3	3	3	3	3	3
Highways and Streets										
Streets (miles)	427.5	427.5	427.5	427.5	427.5	427.5	427.5	427.5	427.5	428
Streetlights	7,723	7,742	7,751	7,757	7,762	7,761	7,766	7,829	7,835	7,990
Traffic signals	n/a	n/a	n/a	n/a	n/a	n/a	1,622	1,622	1,622	1,622
Recreation										
Parks acreage	2,020	2,020	2,020	2,020	2,020	2,020	2,022	2,022	2,022	2,022
Parks	16	16	16	32	28	28	29	32	32	32
Swimming pools	5	5	5	5	5	5	5	5	5	5
Playgrounds	10	10	10	10	9	11	11	16	19	19
Water										
Water mains (miles)	273.3	273.3	273.3	300.0	300.0	300.0	300.0	310.0	310.0	310
Fire hydrants	n/a	n/a	n/a	n/a	n/a	n/a	1,708	1,819	1,819	1,816
Maximum daily capacity (millions of gallons)	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0
Sewer										
Sanitary sewers (miles)	295.6	295.8	295.8	293.0	293.0	293.0	293.0	283.0	283.0	283.0
Storm sewers (miles)	185.0	185.0	185.0	185.0	185.0	185.0	185.0	165.0	165.0	165.0
Maximum daily treatment capacity (millions of gallons)	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0
Golf										
Number of Courses	1	1	1	1	1	1	1	1	1	1

Source:

Various city departments.

Notes:

(1) Until 2002, listed in records as Other Recreational Facilities. Starting 2003, listed as Parks and Other Facilities Maintained.

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