

PERTINENT FACTS ABOUT THE CITY OF ALLENTOWN

GENERAL

The City of Allentown is the county seat of Lehigh County and, with 125,845 residents, according to the U. S. Census Bureau 2020 estimate, ranks as Pennsylvania's third largest fastest growing major city. The Allentown-Bethlehem Metropolitan Statistical Area, comprised of Carbon, Lehigh and Northampton counties is the third largest urbanized area in the Commonwealth, with population estimated at 821,623. The City is strategically located within a 300-mile radius of the larger metropolitan areas on the eastern seaboard of the United States.

CITY GOVERNMENT

On April 23, 1996, the voters of the City of Allentown adopted a Home Rule Charter pursuant to the Home Rule Charter and Optional Plans Law, Act of April 13, 1972, P.L. 184, as amended, 53 P.S. Sections 2901 et seq. The City's Home Rule Charter took effect on the first Monday of January 1997. An elected Mayor with a four-year term serves as the chief executive of the City. A seven-member part-time City Council elected at large for four-year staggered terms, forms the legislative branch of the City government. The other elected City official is the City Controller who serves a four-year term. The City Council holds regular public meetings, at least twice a month, usually the first and third Wednesday of each month, in order to enact legislation in the form of ordinances and resolutions.

INDUSTRIES/LABOR FORCE

The Allentown area remains an attractive location for new and existing businesses. Several major corporations, including, ADP, Air Products and Chemicals, Inc., PPL and Mack Trucks have selected Lehigh County as their headquarters or as the location of significant operations. Other major industries include health care services, apparel, electrical and electronic equipment, and fabricated metal products. Investments have remained strong in Allentown and the Lehigh Valley area relative to the state and northeast as a whole.

TRANSPORTATION

Interstate 78, U.S. Routes 22, 222 and 309 and several state highways radiate from the City and the Lehigh Valley and provide access to the major markets and ports of the East. The Northeast Extension of the Pennsylvania Turnpike is located approximately three miles west of the City. Railroads serving the Lehigh Valley area include the Consolidated Rail Corporation and the Canadian Pacific Railroad. Allentown is a regional center for commercial freight rail traffic, currently from Norfolk Southern Railway and R.J. Corman Railroad Group.

AMENITIES

The City of Allentown is home to a variety of cultural, recreational and educational facilities including two colleges, a AAA minor league baseball stadium, multiple museums, theater companies, orchestras, and bands. The 10,000 seat PPL Arena serves as home to the Lehigh Valley Phantoms of the American Hockey League. It is also a popular concert venue. The City maintains 2,000 acres of park land, well above the national average.

BUDGET TERMINOLOGY GLOSSARY

ACCOUNT CODE

A numerical code, consisting of eighteen digits, formatted as follows, used to define the accounts of the City:

FFF-DD-BBBB-PPPP-OOOOO-	Digits 1-3	Fund
	Digits 4-5	Department
	Digits 6-9	Bureau
	Digits 10-13	Program
	Digits 14-18	Object

ACCOUNTING

The City uses a modified accrual method of accounting. Under this accounting method, revenues are recognized when received except for those susceptible to accrual (reimbursements from other governmental entities for services rendered and property and residence taxes). Expenditures are accrued when the liability is incurred, except for un-matured interest on general long-term debt, which is recorded when due.

APPROPRIATION

Approval of expenditure, authority with specific limitations as to the amount, purpose, and time.

ARPA

American Rescue Plan Act.

ASSESSED VALUATION

The total taxable value placed on real estate as a basis for levying taxes, which has been established through the County's assessment of all properties in Lehigh County. Assessed valuation is 100% of the appraised value. 2026 real estate taxes to support the 2026 budget will be based on an assessed valuation of 24.4705 mills on land and 4.6293 mills on improvements.

BUDGET

Plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of the resources required, together with an estimate of the resources available.

BUDGET TERMINOLOGY GLOSSARY

BUILDING CODE FUND

This fund maintains the City's Building, Plumbing, and Electrical Enforcement program. This program provides for the administration and enforcement of the codes which apply to construction, alterations, additions, repairs, removal, demolition, use, location, occupancy or maintenance of all buildings, structures, and service equipment. The program also includes administration of the various licensing and testing provisions to the public for the various trades, as well as plans examination and permit issuing functions.

BUREAU

An organizational grouping, within City departments, whose functions are similar. For example, within the Department of Public Works are the bureaus of Engineering, Streets, Storm Water, etc.

CAPITAL BUDGET

This budget represents capital items and/or projects which are financed by borrowing over long-term, grants, and funding from other public and private entities.

CAPITAL IMPROVEMENTS

Expenditures of land acquisition, construction costs, or improvements to land or buildings.

CAPITAL OUTLAY

Expenditures for construction equipment, vehicles, or machinery that result in the acquisition of, or addition to, fixed assets.

DEPARTMENT

A basic organizational unit of the City, which is functionally unique in its delivery of services.

ENCUMBRANCE

Purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which all or part of the appropriation is reserved.

ENTERPRISE FUND

A fund established to account for operations financed in a manner similar to a private business enterprise, where the costs of providing goods and services to the public are financed or recovered through user charges.

BUDGET TERMINOLOGY GLOSSARY

EXPENDITURE

The payment for goods and services received.

FISCAL YEAR

The fiscal year for the City of Allentown is January 1 – December 31.

F.O.P.

The Fraternal Order of Police, Queen City Lodge No.10.

FUND

A fiscal or accounting entity with a self-balancing set of accounts containing its own revenue and expenditure authorities. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GENERAL FUND

This fund is used to account for all financial transactions applicable to the general operations of the City. Revenues are derived principally from property taxes, earned income taxes, fees and fines, licenses and permits, and grants. This fund accounts for the general operating expenditures of the City, including police and fire protection, street repairs and maintenance, sanitation, parks and recreation, planning and development, and administration.

GENERAL FUND SERVICE CHARGE

Services rendered by the General Fund to bureaus/departments in other funds which generates a service charge paid to the General Fund. Examples of these services include billing, personnel, and accounts receivable.

GENERAL OBLIGATION DEBT

Long-term, non-electoral guaranteed debt in which the general taxing power of the jurisdiction is pledged to pay both principal and interest. Tax-supported general obligation debt is considered a superior form of debt by the market because of its standing as a full-faith obligation of the unit. This form of debt is used to finance capital projects.

GOLF COURSE FUND

This fund accounts for the operations and maintenance of the 18-hole Allentown Municipal Golf Course. The golf course is a self-supporting operation financed by greens fees and golf cart rentals. The course is open to the general public and season tickets are available.

BUDGET TERMINOLOGY GLOSSARY

GRANTS FUND

This fund is used to account for the pass-through grants the City is responsible for administering.

I.A.F.F.

International Association of Fire Fighters, Local No. 302.

INDIRECT COSTS

Costs associated with, but not directly attributable to, providing of a product or service. These costs are usually incurred by a department in the support of other operating departments.

LIABILITY

Debt or other legal obligations, arising out of transactions in the past, which are payable but not necessarily due.

LIQUID FUELS FUND

This fund records the financial activity of the City of Allentown's liquid fuels tax allocation from the Commonwealth of Pennsylvania. Tax monies are specially earmarked for street maintenance and repair and for street construction.

M.E.S.A.

Municipal Employees Supervisory Association.

MILL

One thousandth of a dollar, or \$1.00 of tax per \$1,000 assessed valuation.

OPERATING BUDGET

Budget which deals with everyday activities. Except for encumbrances, these appropriations lapse at the end of a fiscal year.

RENTAL UNIT FUND

This fund maintains the City's Rental Unit Inspection program. This program is dedicated to ensuring safe and sanitary conditions in housing and commercial properties through practical code enforcement efforts.

BUDGET TERMINOLOGY GLOSSARY

REVENUE BONDS

Long-term guaranteed debt payable from the earnings of a specific enterprise, such as water or sewer. Revenue bonds are not serviced from the general revenues of a state or local government; therefore they are not subject to the constitutional or statutory limitations imposed on the issuance of general obligation bonds.

S.E.I.U.

Service Employees International Union, AFL-CIO, Local 32 BJ.

SOLID WASTE FUND

This fund administers the contract for the collection and disposal of municipal waste and recyclables in the City of Allentown. The recycling program involves curbside collection, one recycling drop-off center, two yard waste drop-off centers, education programs, and enforcement. Other activities in this fund include weekly street sweeping and leaf collection from September through December. This fund is supported by an annual trash collection fee charged to all residential property owners and grant programs available through the Commonwealth's Department of Environmental Resources.

STANDARD ACCOUNT

Detailed accounts of expenditure. Standard accounts are separated into five broad categories and are numerically subdivided by level of detail: Personnel and Fringe Benefits (50002-50016); Services and Charges (50020-50050); Materials and Supplies (50054-50068); Capital Outlays (50071-50074); and Sundry (50076-50099). See the following pages of Standard Accounts, for definitions.

STORMWATER FUND

This fund administers the collection of storm water management fees to improve operations and infrastructure of the city's storm water systems.

TREXLER FUND

This fund receives the annual trust distributions from the Springwood Trust of the Harry C. Trexler Estate. In accordance with the will's prerequisites, the award is used for the general maintenance of the 142-acre Trexler Park.

STANDARD ACCOUNTS

<u>A/C #</u>	<u>TITLE</u>	<u>EXPLANATION</u>
PERSONNEL AND FRINGE BENEFITS		
50002	Permanent Wages	Base wages including increment for all permanent employees.
50003	Holiday Pay	Payments for holidays made to police officers and firefighters as a result of contract commitments.
50004	Temporary Wages	Wages for all part-time and seasonal employees. (Personnel hired through a Temporary Agency and the Agency is the vendor should be paid from Acct. 46)
50005	Education Pay	Education incentive payments made to police officers per contract commitments.
50006	Premium Pay	Supplemental wages including wage differential for temporary assignment in a higher paying job classification, and overtime wages including call-in and stand-by, and compensation per contract commitments for holidays.
50007	Extra Duty Pay	Police officers may choose to work extra jobs outside of their City employment. The extra job pay is remitted through the City's payroll system. The City bills and collects the set fee for the service from the employer utilizing the services of the off-duty officer.
50008	Longevity	Payments for longevity to qualifying employees based on years of service to the City of Allentown.
50009	Uniform Allowance	Payments for uniform maintenance made to police officers as a result of contract commitments.
50011	Shift Differential	Incremental supplemental wages earned for non-standard hours worked during night shift.
50012	FICA/Medicare	Employer contributions to the Social Security Fund.
50014	Pension	Employer contributions to the PMRS, Fire and Police Pension Funds.
50015	Employee-Health Insurance Opt Out	Payment to qualifying employees when they opt-out of the city's health insurance.
50016	Insurance - Employee Group	Health and workers compensation insurance costs for all eligible employees and retirees.

* Changes made to standard account explanations

STANDARD ACCOUNTS

<u>A/C #</u>	<u>TITLE</u>	<u>EXPLANATION</u>
SERVICES AND CHARGES		
50020	Electric Power	Electric power, including that used for street lighting.
50022	Telephone	Installation, line charge, toll charges, internet charges, VOIP for land lines and cellular devices.
20024	Postage and Shipping	Outgoing mail and postage due on mail received. Plus outgoing shipping and handling cost of other carriers. (Incoming shipping to be included in account where item is being charged).
50026	Printing	All copier-related charges, including leases, maintenance, and usage. In-house or third-party printing, copying, duplicating or blue-printing for internal and external distribution (e.g., brochures, booklets, pamphlets, park and street signs, etc.).
50028	Mileage Reimbursement/Business Related Travel	Reimbursement for the use of personal cars on City business including EZ Pass, parking and tolls except when covered under "Training & Professional Development". Includes lodging and meals for business trips that are not Training & Professional Development (i.e. delivery of evidence).
50030	Rentals	Rents or lease purchases for machinery, equipment, buildings, vehicles, land, and land easements, event space rental, etc.
50031	Software	Computer hardware and software, including maintenance and licensing agreements, subscriptions, support, protection, applications, and cloud based services such as software as a Service (SaaS) including vehicle GPS services.
50032	Publications & Memberships	Subscriptions, books, association membership fees, professional and trade licenses (including CDL license) notary license (new and renewal) and publications for training purposes including all books for training which result in a test and reference material.
50034	Training & Professional Development	Registration, traveling expenses including mileage reimbursement for training events, lodging, meals, testing and related materials.

* Changes made to standard account explanations

STANDARD ACCOUNTS

<u>A/C #</u>	<u>TITLE</u>	<u>EXPLANATION</u>
50036	Insurance - Property and Casualty	Premiums and related costs for coverage in excess of self-insured program for liabilities including fire, theft, accident, law enforcement, workers comp, cyber attack, elected officials, employer practices, cyber attack, crime bond, etc.
50037	Insurance - Health/Life	Health, dental, vision, life insurance, long-term disability, stop loss premium and reimbursements, Teledoc, and prescription drug coverage.
50038	Insurance - Other Employee	Payments mandated to the state for self-insurance program, including the state Supersedeas fund.
50040	Civic Expenses	Contributions to local non-profit civic organizations and attendance at public events (i.e. L.V. Chamber of Commerce functions, L.V. Planning Commission functions, AEDC functions, Human Relations Dinner, etc.)
50041	Arts Expenses	Contributions to local arts organizations.
50042	Repairs & Maintenance	Repairs (parts and labor) and maintenance to equipment, machinery, buildings and vehicles performed by commercial establishments and including the cost of service, maintenance agreements and parts used in executing such agreements.
50044	Legal Services	Outside legal services and lawyers' fees.
50046	Contract/Services Fees	Any item of a contractual nature not elsewhere classified, including waste disposal, towing, construction, and curb and sidewalk contracts. Also professional services including consulting, auditing and engineering fees. (Non-software Maintenance Agreements are to be paid from Account 42. Software Maintenance Agreements are paid from Account 31.)
50048	Grant, Non-City Charges	Specific grants made to non-city agencies as "pass-through" grants.
50049	Grant Administrative Charges	Aministrative costs designated for and charged to grants.
50050	Other Services and Charges	Advertising through any medium, all court fees, job fairs, government permits, credit card fees (not P-Card convenience fees), bank analysis, Lexis/Nexis charges, background checks, drug screenings, and all Board expenses including legal counsel as well as any other expense not else where classified.

* Changes made to standard account explanations

STANDARD ACCOUNTS

<u>A/C #</u>	<u>TITLE</u>	<u>EXPLANATION</u>
MATERIALS AND SUPPLIES		
50053	Wellness	Wellness-program expenses eligible for reimbursement.
50054	Repair & Maintenance Supplies	Construction and paving materials; equipment parts and supplies; cleaning and sanitation supplies; paint, electrical and plumbing supplies to include pipe, tubing, elbows, valves etc.; small hand tools (not to exceed \$200 per individual tool) and other repair and maintenance supplies for repairs and maintenance performed by City personnel.
50055	Property Repairs	City-owned rental property repairs.
50056	Uniforms	Any item of clothing purchased by the City for city employees, including safety shoes. Items purchased for program participants should be charged to account 68.
50062	Fuels, Oils & Lubricants	Fuels (excluding electricity) used for heating; and petroleum products used in vehicular operation and maintenance.
50064	Pipe & Fittings	Items moved to account 54.
50066	Chemicals	Chlorine, salt, acid, lawn/landscaping treatment chemicals, acetylene, etc.
50068 *	Operating Materials & Supplies	Office supplies, food (not associated with travel) sign materials, laboratory supplies, safety equipment (safety goggles, back braces, *nitrile gloves*, etc), *protective gear for IT components*, and other operating materials and supplies not elsewhere classified. This account also includes all equipment purchases, over \$200 per individual tool , which do not meet the capitalization criteria of Account 72.
CAPITAL OUTLAYS		
50070	Pro Shop Inventory	Inventory purchased for re-sale in the Golf Course Pro Shop.
50071	Police IT Equipment	Computer hardware purchased specifically for the use of the Police Department.

* Changes made to standard account explanations

STANDARD ACCOUNTS

<u>A/C #</u>	<u>TITLE</u>	<u>EXPLANATION</u>
50072	Equipment	Any unit of property having a useful life in excess of one (1) year and a unit cost in excess of: (a) \$1,000 - \$4,999.99 for individual pieces of furniture and equipment; or grouped assets of a like kind with a unit cost of less than \$1,000; (b) All computers, computer components, and computer peripheral equipment regardless of cost if the item connects to the computer whether wired or wireless/bluetooth connection.
50073 *	Fixed Assets = to or > \$5,000	Equipment, vehicles, furniture, software (not software maintenance, licenses, or subscriptions), building structures, contracted services that modify, customize, or upgrade existing equipment, buildings or structures, or site improvements with a unit cost equal to or greater than \$5,000.
50074	Real Estate Acquisition	Land and/or building acquisition, surveying, and all associated purchasing costs.
SUNDRY		
50076	Construction Contracts	Project construction, including site preparation costs, performed by an outside contractor.
50078	Contingency	To cover unexpected expenses.
50080	Self-Insured Losses	Workers compensation and property losses paid through the City's Risk Management program not covered by existing policies or not collectible because of deductible limits.
50081	Property Losses	City-owned property damage losses due to internal liabilities or natural disasters that are not eligible for restitution.
50082	Interest Expense	Scheduled payments of interest on all debt obligations.
50084	Capital Fund Contribution	Contribution from another fund to the Capital Project Fund to support capital improvement projects.
50085	Auto Losses	Auto losses paid for by the City's Risk Management program.
50086	General City Charges	Charges made to the General Fund by other funds for overhead services.
50087	Professional Losses	Amounts owed through legal settlements or court rulings not covered by excess liability insurance.
50088	Interfund Transfers	Amounts appropriated for transfer between budgetary funds.
50090	Refunds	Refunds of overpayments, duplicate payments, and other authorized refunds.
50098	Debt Principal	Scheduled payments of principal on all debt obligations.

* Changes made to standard account explanations

CITY OF ALLENTOWN
BUDGET EMPLOYEE POSITION TOTALS: 2021-2026

	2021	2022	2023	2024	2025	2026
<u>GENERAL FUND (000)</u>						
Elected	9.00	9.00	9.00	9.00	9.00	9.00
Municipal - S.E.I.U.	178.40	180.40	197.20	199.20	181.50	186.50
Non-Bargaining & Supervisory	142.00	145.00	163.95	164.95	164.15	172.90
Police - F.O.P.	214.00	220.00	225.00	225.00	225.00	225.00
Fire - I.A.F.F.	129.00	129.00	129.00	141.00	141.00	141.00
TOTAL GENERAL FUND	672.40	683.40	724.15	739.15	720.65	734.40
LIQUID FUELS FUND (004)	30.00	30.00	30.00	30.00	30.00	30.00
GRANT FUND (005)	-	-	-	-	-	3.25
TREXLER FUND (006)	12.25	12.25	11.30	10.30	10.80	10.80
RISK MANAGEMENT FUND (081)	3.50	3.00	3.00	3.00	3.00	3.00
SOLID WASTE FUND (085)	41.00	40.50	42.50	42.50	42.50	42.50
STORMWATER (086)	34.90	35.50	39.50	39.50	39.50	39.50
GOLF COURSE FUND (091)	5.25	5.25	5.70	5.70	5.90	5.90
RENTAL (105)	20.15	20.15	22.75	22.75	22.75	22.75
BUILDING CODE (115)	-	-	-	-	18.80	19.80
HUD (700)	7.10	7.10	7.10	7.10	7.10	7.10
ARPA (019)	-	-	12.00	12.00	12.00	-
TOTAL ALL POSITIONS	827	837	898	912	913*	919

* Positions added by 2025 budget amendment:
Ordinance #16060 (3), Ordinance #16102 (1), Ordinance #16149 (2)

NON-BARGAINING UNIT CLASSIFICATIONS AND PAY GRADES

<u>PAY GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>	<u>PAY GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
5	Clerk III Confidential Receptionist	10	Project Coordinator Recreation Program Specialist Recycling Coordinator Sr. Help Desk Analyst Video Content Manager
6	Assistant Planner EMS Billing Specialist Help Desk Analyst	11	Benefits Coordinator Communicable Disease Workflow Coordinator Community Health Nurse Environmental Compliance Specialist Environmental Health Workflow Coord. Executive Assistant to the Mayor Grants Compliance Administrator Maintenance Supervisor Maintenance Supervisor (Construction) Maintenance Supervisor (Maintenance) Paralegal (Right-to-Know-Officer) Payroll Administrator Payroll & Treasury Coordinator People & Culture Specialist PW Operations Supervisor Public Health Paramedicine Specialist Special Assistant to the Mayor Sustainability Coordinator Traffic Control Foreman Workflow Coordinator
7	Administrative Assistant Executive Secretary Marketing and Special Events Coordinator Program Coordinator Rec. & Special Events Outreach Coordinator		
8	Maintenance Foreperson		
9	DCED Office Manager EMS Billing Supervisor Education Manager Graphic Designer Office Manager Opioid Prevention Manager Survey Tech 3		
10	Claims Examiner Community Health Navigator Engineering Technician 3 Human Resources Coordinator Planner Program Manager		

NON-BARGAINING UNIT CLASSIFICATIONS AND PAY GRADES

PAY GRADE POSITION CLASSIFICATION TITLE

12 Associate Engineer 1
Database Analyst
Deputy City Clerk
Financial Analyst
Flood Plain Manager
GIS Analyst
HR Generalist
IT Service Coordinator
Nuisance Property Manager
Pension Financial Analyst
Procurement Sourcing Specialist
Public Safety Analyst
Systems Administrator 1
Systems Analyst 1

13 Accountant
Chief Maintenance Supervisor
Chief Maintenance Supervisor w/ EVT
Construction Project Manager
Manager of Civic Innovations
Manager - Stormwater
Operations Manager
Project Manager
Recreation Manager
Review Coordinator
Senior Grants Accountant
Senior Planner

PAY GRADE POSITION CLASSIFICATION TITLE

13 SWEEP & Animal Control Manager
Traffic Control Specialist
Zoning Supervisor
Special Events Manager
Stormwater Education Manager

14 Application Developer
Associate Engineer 2
Assistant Chief of EMS
Business Development Liaison
Captain of EMS
Chief Designer/Surveyor
Communicable Disease Program Manager
Communications Manager
Community Housing Manager
Compliance Auditor
Environmental Engineer
Golf Course Superintendent
Housing Enforcement & Compliance Manager
Housing Supervisor
Injury Prevention Service Manager
Operations Manager - Police
Public Works Project Manager
Senior HR Generalist
Sr GIS Coordinator
Stormwater Monitoring Coordinator
Systems Analyst 2

NON-BARGAINING UNIT CLASSIFICATIONS AND PAY GRADES

<u>PAY GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>	<u>PAY GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
15	Business Development Manager Chief Planner Clinical Services Manager Environmental Field Services Manager Grants Manager Internal Audit Manger Nutrition & Physical Activity Program Manager Public Health Emergency Preparedness Mgr Public Health Engagement & Outreach Mgr Purchasing Agent Risk & Safety Manager Senior Accountant Senior Paralegal (Office Administration) Senior Paralegal (Contracts) Senior Paralegal (Litigation) Systems Administrator 3 Technical Services Manager	18	Application Manager City Clerk City Engineer Deputy Director Community Development Deputy Director - Finance Deputy Director - Parks Deputy Director - Public Works EMS Chief of Operations Health Director Infrastructure Manager
		20	Assistant Solicitor Deputy Solicitor Police Captain
		21	Assistant City Solicitor Chief Information Officer Deputy Fire Chief Police Chief Asst
16	Building & Construction Superintendent Bureau Manager Environmental Health Associate Director Facilities Manager Golf Course Manager Manager - Recycling & Solid Waste MS4 Administrator Park Maintenance Superintendent Pers. Health Associate Director Public Works Administration Manager Streets Superintendent Systems Analyst 3 Traffic Control Superintendent	21A	City Solicitor Community Development Director Finance Director Fire Chief Human Resources Director Parks & Recreation Director Police Chief Public Works Director
		22A	Managing Director
17	Director — Building Standards & Safety Network Manager Planning Director Revenue and Audit Manager Treasury & Accounting Manager		

CITY OF ALLENTOWN
JAN 2026 - DEC 2026: WAGE SCALE FOR NON-BARGAINING UNIT EMPLOYEES
Annual Salary Calculated on 2080 Hours per Year
Based on a 3% increase

GRADE	A	B	C	D	E	F	G	H	I	J	
s05	54,742	56,103	57,463	58,824	60,185	61,546	62,906	64,267	65,628	66,989	Annual
	2,105.46	2,157.79	2,210.13	2,262.47	2,314.81	2,367.14	2,419.48	2,471.82	2,524.16	2,576.49	Biweekly
	26.3182	26.9724	27.6266	28.2809	28.9351	29.5893	30.2435	30.8977	31.5519	32.2062	Hourly
s06	57,150	58,581	60,011	61,441	62,872	64,302	65,732	67,163	68,593	70,024	Annual
	2,198.08	2,253.10	2,308.11	2,363.13	2,418.14	2,473.16	2,528.17	2,583.19	2,638.20	2,693.21	Biweekly
	27.4760	28.1637	28.8514	29.5391	30.2268	30.9145	31.6021	32.2898	32.9775	33.6652	Hourly
s07	59,735	61,237	62,739	64,241	65,743	67,245	68,747	70,248	71,750	73,252	Annual
	2,297.51	2,355.27	2,413.04	2,470.80	2,528.57	2,586.33	2,644.10	2,701.86	2,759.63	2,817.39	Biweekly
	28.7188	29.4409	30.1630	30.8850	31.6071	32.3292	33.0512	33.7733	34.4954	35.2174	Hourly
s08	62,378	63,949	65,521	67,093	68,665	70,236	71,808	73,380	74,952	76,523	Annual
	2,399.14	2,459.59	2,520.04	2,580.49	2,640.95	2,701.40	2,761.85	2,822.30	2,882.76	2,943.21	Biweekly
	29.9892	30.7449	31.5005	32.2562	33.0118	33.7675	34.5231	35.2788	36.0344	36.7901	Hourly
s09	65,150	66,792	68,434	70,076	71,718	73,360	75,002	76,644	78,286	79,928	Annual
	2,505.75	2,568.91	2,632.06	2,695.22	2,758.37	2,821.52	2,884.68	2,947.83	3,010.99	3,074.14	Biweekly
	31.3219	32.1113	32.9008	33.6902	34.4796	35.2690	36.0585	36.8479	37.6373	38.4267	Hourly
s10	68,044	69,757	71,469	73,181	74,893	76,606	78,318	80,030	81,742	83,455	Annual
	2,617.09	2,682.95	2,748.80	2,814.66	2,880.51	2,946.37	3,012.23	3,078.08	3,143.94	3,209.79	Biweekly
	32.7136	33.5368	34.3600	35.1832	36.0064	36.8296	37.6528	38.4760	39.2992	40.1224	Hourly
s11	71,056	72,876	74,695	76,515	78,335	80,154	81,974	83,793	85,613	87,433	Annual
	2,732.93	2,802.92	2,872.90	2,942.88	3,012.87	3,082.85	3,152.84	3,222.82	3,292.81	3,362.79	Biweekly
	34.1616	35.0364	35.9112	36.7861	37.6609	38.5357	39.4105	40.2853	41.1601	42.0349	Hourly
s12	74,272	76,197	78,122	80,047	81,971	83,896	85,821	87,746	89,670	91,595	Annual
	2,856.63	2,930.66	3,004.68	3,078.71	3,152.74	3,226.77	3,300.80	3,374.83	3,448.86	3,522.89	Biweekly
	35.7078	36.6332	37.5586	38.4839	39.4093	40.3347	41.2600	42.1854	43.1108	44.0361	Hourly
s13	77,604	79,635	81,665	83,696	85,726	87,756	89,787	91,817	93,848	95,878	Annual
	2,984.78	3,062.87	3,140.97	3,219.06	3,297.15	3,375.25	3,453.34	3,531.44	3,609.53	3,687.63	Biweekly
	37.3097	38.2859	39.2621	40.2383	41.2144	42.1906	43.1668	44.1430	45.1191	46.0953	Hourly

CITY OF ALLENTOWN
JAN 2026 - DEC 2026: WAGE SCALE FOR NON-BARGAINING UNIT EMPLOYEES
Annual Salary Calculated on 2080 Hours per Year
Based on a 3% increase

GRADE	A	B	C	D	E	F	G	H	I	J	
s14	81,123	83,260	85,396	87,533	89,669	91,806	93,942	96,079	98,215	100,352	Annual
	3,120.12	3,202.30	3,284.47	3,366.64	3,448.82	3,530.99	3,613.16	3,695.34	3,777.51	3,859.69	Biweekly
	39.0015	40.0287	41.0559	42.0830	43.1102	44.1374	45.1646	46.1917	47.2189	48.2461	Hourly
s15	84,771	87,012	89,254	91,495	93,737	95,978	98,220	100,462	102,703	104,945	Annual
	3,260.41	3,346.62	3,432.84	3,519.05	3,605.27	3,691.48	3,777.69	3,863.91	3,950.12	4,036.34	Biweekly
	40.7551	41.8328	42.9105	43.9881	45.0658	46.1435	47.2212	48.2988	49.3765	50.4542	Hourly
s16	88,597	90,945	93,292	95,640	97,988	100,335	102,683	105,031	107,378	109,726	Annual
	3,407.58	3,497.87	3,588.17	3,678.46	3,768.76	3,859.05	3,949.34	4,039.64	4,129.93	4,220.22	Biweekly
	42.5948	43.7234	44.8521	45.9808	47.1094	48.2381	49.3668	50.4954	51.6241	52.7528	Hourly
s17	92,629	95,082	97,534	99,987	102,440	104,892	107,345	109,798	112,250	114,703	Annual
	3,562.65	3,656.99	3,751.32	3,845.65	3,939.99	4,034.32	4,128.65	4,222.99	4,317.32	4,411.66	Biweekly
	44.5331	45.7123	46.8915	48.0707	49.2498	50.4290	51.6082	52.7874	53.9665	55.1457	Hourly
s18	96,850	99,408	101,967	104,525	107,083	109,641	112,200	114,758	117,316	119,874	Annual
	3,725.00	3,823.40	3,921.79	4,020.18	4,118.58	4,216.97	4,315.37	4,413.76	4,512.15	4,610.55	Biweekly
	46.5625	47.7925	49.0224	50.2523	51.4822	52.7122	53.9421	55.1720	56.4019	57.6318	Hourly
s19	101,315	103,978	106,641	109,304	111,968	114,631	117,294	119,958	122,621	125,284	Annual
	3,896.72	3,999.15	4,101.58	4,204.02	4,306.45	4,408.88	4,511.32	4,613.75	4,716.18	4,818.62	Biweekly
	48.7089	49.9894	51.2698	52.5502	53.8306	55.1110	56.3915	57.6719	58.9523	60.2327	Hourly
s20	105,968	108,737	111,507	114,276	117,045	119,814	122,583	125,353	128,122	130,891	Annual
	4,075.69	4,182.20	4,288.71	4,395.22	4,501.73	4,608.24	4,714.75	4,821.26	4,927.77	5,034.28	Biweekly
	50.9462	52.2775	53.6089	54.9403	56.2716	57.6030	58.9344	60.2657	61.5971	62.9285	Hourly
s21	111,434	114,351	117,267	120,184	123,101	126,017	128,934	131,850	134,767	137,684	Annual
	4,285.93	4,398.11	4,510.29	4,622.46	4,734.64	4,846.82	4,958.99	5,071.17	5,183.35	5,295.52	Biweekly
	53.5741	54.9764	56.3786	57.7808	59.1830	60.5852	61.9874	63.3896	64.7918	66.1940	Hourly
a21	121,293	126,635	131,977	137,319	142,662	148,004	153,346	158,688	164,030	169,373	Annual
	4,665.10	4,870.57	5,076.04	5,281.51	5,486.98	5,692.45	5,897.92	6,103.39	6,308.86	6,514.33	Biweekly
	58.3138	60.8822	63.4505	66.0189	68.5873	71.1557	73.7240	76.2924	78.8608	81.4292	Hourly

MUNICIPAL EMPLOYEE CLASSIFICATIONS AND PAY GRADES

<u>PAY</u> <u>GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
6	Maintenance Worker 1 Maintenance Worker 1 - Custodial Maintenance Worker 1 - Parks
7	Para-Police
8	Clerk 3 Clerk 3 - Bilingual Inventory Control Clerk Line Locator Maintenance Worker 2 Maintenance Worker 2 - Stock Clerk Maintenance Worker 2 - Traffic Parts Specialist Permit Technician
9	Accounts Payable Specialist Equipment Operator 2 Mailroom Specialist Maintenance Mechanic 1 - Pools Print Shop Specialist Revenue Specialist

<u>PAY</u> <u>GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
10	Equipment Operator 3 Maintenance Worker 3 Permit Technician 2
11	Arborist 1 Equipment Operator 3 Specialist Maintenance Mechanic 3 Maintenance Worker 3 - Solid Waste
12	Community Health Specialist Enforcement Officer Medical Assistant - Bilingual Sweep Officer Bilingual Sweep Officer Multi-Lingual Sweep Officer

MUNICIPAL EMPLOYEE CLASSIFICATIONS AND PAY GRADES

<u>PAY</u> <u>GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
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14	Construction Inspector Environmental Technician Equipment Operator 4 Equipment Operator 4 Specialist Housing Inspector Housing Inspector - Bilingual Maintenance Mechanic - Golf Maintenance Mechanic - Specialist Maintenance Spray Technician Paving Specialist Stormwater Vegetation Maintenance Technician Telecommunications Technician Traffic Signal Technician 2 Zoning Officer
15	Arborist 2 Equipment Operator 5 Environmental Health Tech Tax Examiner Waste & Recycling Operator
16	Building Inspector Trainee Greenskeeper Maintenance Painter/Auto-Body Maintenance Welder Senior Tax Examiner

<u>PAY</u> <u>GRADE</u>	<u>POSITION CLASSIFICATION TITLE</u>
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16	Tradesman Tradesman - Building Maint. Tradesman - Carpenter Tradesman - Electrician Tradesman - HVAC Tradesman - Plumber Tradesman - Pools Tree Inspector
18(a)	Communicable Disease Investigator/Statistician
18(b)	Building Inspector Dietician Environmental Health Specialist Paramedic FT
20	Diesel Technician
21	Emergency Vehicle Technician
22 (a)	Building Code Professional
22 (b)	Building Code Professional
22 (c)	Building Code Professional

CITY OF ALLENTOWN
JAN 2026 - DEC 2026: WAGE SCALE FOR MUNICIPAL (S.E.I.U.) EMPLOYEES
Annual Salary Calculated on 2080 Hours per Year

Under negotiations

CITY OF ALLENTOWN
INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS - LOCAL 302
EFFECTIVE JANUARY THROUGH DECEMBER 2026
FIRE FIGHTERS

** Based on a 3% wage increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	59,796.60	-	59,797	2,299.87	328.55	27.3794	4,599.74
2	62,788.53	-	62,789	2,414.94	344.99	28.7493	4,829.89
3	65,777.99	-	65,778	2,529.92	361.42	30.1179	5,059.85
4	81,857.11	-	81,857	3,148.35	449.76	37.4805	6,296.70
5	81,857.11	1,175	83,032	3,193.54	456.22	38.0184	6,387.09
6	81,857.11	1,275	83,132	3,197.39	456.77	38.0642	6,394.78
7	81,857.11	1,325	83,182	3,199.31	457.04	38.0870	6,398.62
8	81,857.11	1,375	83,232	3,201.23	457.32	38.1099	6,402.47
9	81,857.11	1,475	83,332	3,205.08	457.87	38.1557	6,410.16
10	81,857.11	1,525	83,382	3,207.00	458.14	38.1786	6,414.01
11	81,857.11	1,575	83,432	3,208.93	458.42	38.2015	6,417.85
12	81,857.11	1,675	83,532	3,212.77	458.97	38.2473	6,425.55
13	81,857.11	1,725	83,582	3,214.70	459.24	38.2702	6,429.39
14	81,857.11	1,775	83,632	3,216.62	459.52	38.2931	6,433.24
15	81,857.11	1,875	83,732	3,220.47	460.07	38.3389	6,440.93
16	81,857.11	1,925	83,782	3,222.39	460.34	38.3618	6,444.78
17	81,857.11	1,975	83,832	3,224.31	460.62	38.3847	6,448.62
18	81,857.11	2,075	83,932	3,228.16	461.17	38.4305	6,456.32
19	81,857.11	2,125	83,982	3,230.08	461.44	38.4533	6,460.16
20	81,857.11	2,325	84,182	3,237.77	462.54	38.5449	6,475.55
25	81,857.11	2,825	84,682	3,257.00	465.29	38.7739	6,514.01

CITY OF ALLENTOWN
INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS - LOCAL 302
EFFECTIVE JANUARY THROUGH DECEMBER 2026
LIEUTENANT / INSPECTOR

** Based on a 3% wage increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	88,819	-	88,819	3,416.11	488.02	40.6680	6,832.23
5	88,819	1,175	89,994	3,461.31	494.48	41.2061	6,922.75
6	88,819	1,275	90,094	3,465.15	495.02	41.2518	6,930.31
7	88,819	1,325	90,144	3,467.08	495.30	41.2747	6,934.15
8	88,819	1,375	90,194	3,469.00	495.57	41.2976	6,938.00
9	88,819	1,475	90,294	3,472.85	496.12	41.3434	6,945.69
10	88,819	1,525	90,344	3,474.77	496.40	41.3663	6,949.54
11	88,819	1,575	90,394	3,476.69	496.67	41.3892	6,953.38
12	88,819	1,675	90,494	3,480.54	497.22	41.4350	6,961.08
13	88,819	1,725	90,544	3,482.46	497.49	41.4579	6,964.92
14	88,819	1,775	90,594	3,484.38	497.77	41.4808	6,968.77
15	88,819	1,875	90,694	3,488.23	498.32	41.5265	6,976.46
16	88,819	1,925	90,744	3,490.15	498.59	41.5494	6,980.31
17	88,819	1,975	90,794	3,492.08	498.87	41.5723	6,984.15
18	88,819	2,075	90,894	3,495.92	499.42	41.6181	6,991.84
19	88,819	2,125	90,944	3,497.85	499.69	41.6410	6,995.69
20	88,819	2,325	91,144	3,505.54	500.79	41.7326	7,011.08
25	88,819	2,825	91,644	3,524.77	503.54	41.9615	7,049.54

CITY OF ALLENTOWN
INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS - LOCAL 302
EFFECTIVE JANUARY THROUGH DECEMBER 2026
CAPTAIN

** Based on a 3% wage increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	92,085	-	92,085	3,541.74	505.96	42.1636	7,083.48
5	92,085	1,175	93,260	3,586.93	512.42	42.7016	7,173.86
6	92,085	1,275	93,360	3,590.78	512.97	42.7474	7,181.56
7	92,085	1,325	93,410	3,592.70	513.24	42.7703	7,185.40
8	92,085	1,375	93,460	3,594.62	513.52	42.7932	7,189.25
9	92,085	1,475	93,560	3,598.47	514.07	42.8389	7,196.94
10	92,085	1,525	93,610	3,600.39	514.34	42.8618	7,200.79
11	92,085	1,575	93,660	3,602.32	514.62	42.8847	7,204.63
12	92,085	1,675	93,760	3,606.16	515.17	42.9305	7,212.33
13	92,085	1,725	93,810	3,608.09	515.44	42.9534	7,216.17
14	92,085	1,775	93,860	3,610.01	515.72	42.9763	7,220.02
15	92,085	1,875	93,960	3,613.86	516.27	43.0221	7,227.71
16	92,085	1,925	94,010	3,615.78	516.54	43.0450	7,231.56
17	92,085	1,975	94,060	3,617.70	516.81	43.0679	7,235.40
18	92,085	2,075	94,160	3,621.55	517.36	43.1137	7,243.10
19	92,085	2,125	94,210	3,623.47	517.64	43.1366	7,246.94
20	92,085	2,325	94,410	3,631.16	518.74	43.2281	7,262.33
25	92,085	2,825	94,910	3,650.39	521.48	43.4571	7,300.79

CITY OF ALLENTOWN
INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS - LOCAL 302
EFFECTIVE JANUARY THROUGH DECEMBER 2026
BATTALION CHIEF

** Based on a 3% wage increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	95,364	-	95,364	3,667.84	523.98	43.6648	7,335.68
5	95,364	1,175	96,539	3,713.03	530.43	44.2028	7,426.06
6	95,364	1,275	96,639	3,716.88	530.98	44.2485	7,433.75
7	95,364	1,325	96,689	3,718.80	531.26	44.2714	7,437.60
8	95,364	1,375	96,739	3,720.72	531.53	44.2943	7,441.45
9	95,364	1,475	96,839	3,724.57	532.08	44.3401	7,449.14
10	95,364	1,525	96,889	3,726.49	532.36	44.3630	7,452.99
11	95,364	1,575	96,939	3,728.42	532.63	44.3859	7,456.83
12	95,364	1,675	97,039	3,732.26	533.18	44.4317	7,464.52
13	95,364	1,725	97,089	3,734.19	533.46	44.4546	7,468.37
14	95,364	1,775	97,139	3,736.11	533.73	44.4775	7,472.22
15	95,364	1,875	97,239	3,739.95	534.28	44.5233	7,479.91
16	95,364	1,925	97,289	3,741.88	534.55	44.5462	7,483.75
17	95,364	1,975	97,339	3,743.80	534.83	44.5691	7,487.60
18	95,364	2,075	97,439	3,747.65	535.38	44.6148	7,495.29
19	95,364	2,125	97,489	3,749.57	535.65	44.6377	7,499.14
20	95,364	2,325	97,689	3,757.26	536.75	44.7293	7,514.52
25	95,364	2,825	98,189	3,776.49	539.50	44.9582	7,552.99

CITY OF ALLENTOWN
FRATERNAL ORDER OF POLICE - QUEEN CITY LODGE NO. 10
JANUARY TO DECEMBER 2026 WAGE SCHEDULE
PATROL OFFICER

** Based on 3.0% increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	72,607	-	72,607	2,792.59	279.26	34.9074	3,909.63
2	76,063	-	76,063	2,925.51	292.55	36.5689	4,095.71
3	79,525	-	79,525	3,058.65	305.87	38.2331	4,282.11
4	96,735	-	96,735	3,720.58	372.06	46.5072	5,208.81
5	97,097	525	97,622	3,754.68	375.47	46.9335	5,256.55
6	97,097	625	97,722	3,758.53	375.85	46.9816	5,261.94
7	97,097	725	97,822	3,762.37	376.24	47.0297	5,267.32
8	97,097	825	97,922	3,766.22	376.62	47.0777	5,272.71
9	97,097	925	98,022	3,770.06	377.01	47.1258	5,278.09
10	97,097	1,025	98,122	3,773.91	377.39	47.1739	5,283.48
11	97,097	1,125	98,222	3,777.76	377.78	47.2220	5,288.86
12	97,097	1,225	98,322	3,781.60	378.16	47.2700	5,294.24
13	97,097	1,325	98,422	3,785.45	378.54	47.3181	5,299.63
14	97,097	1,425	98,522	3,789.30	378.93	47.3662	5,305.01
15	97,097	1,525	98,622	3,793.14	379.31	47.4143	5,310.40
16	97,097	1,625	98,722	3,796.99	379.70	47.4623	5,315.78
17	97,097	1,725	98,822	3,800.83	380.08	47.5104	5,321.17
18	97,097	1,825	98,922	3,804.68	380.47	47.5585	5,326.55
19	97,097	1,925	99,022	3,808.53	380.85	47.6066	5,331.94
20	97,097	2,025	99,122	3,812.37	381.24	47.6547	5,337.32
21	97,097	2,325	99,422	3,823.91	382.39	47.7989	5,353.48
22	97,097	2,625	99,722	3,835.45	383.54	47.9431	5,369.63
23	97,097	2,925	100,022	3,846.99	384.70	48.0873	5,385.78
24	97,097	3,225	100,322	3,858.53	385.85	48.2316	5,401.94
25	97,097	3,525	100,622	3,870.06	387.01	48.3758	5,418.09

Differential: Middle Shift \$0.50/Hour
Night Shift \$0.60/Hour

CITY OF ALLENTOWN
FRATERNAL ORDER OF POLICE - QUEEN CITY LODGE NO. 10
JANUARY TO DECEMBER 2026 WAGE SCHEDULE
"SERGEANT A"

** Based on 3.0% increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	102,765	-	102,765	3,952.48	395.25	49.4060	5,533.48
2	102,765	-	102,765	3,952.48	395.25	49.4060	5,533.48
3	102,765	-	102,765	3,952.48	395.25	49.4060	5,533.48
4	102,765	-	102,765	3,952.48	395.25	49.4060	5,533.48
5	102,764	525	103,289	3,972.67	397.27	49.6584	5,561.74
6	102,764	625	103,389	3,976.52	397.65	49.7065	5,567.12
7	102,764	725	103,489	3,980.36	398.04	49.7545	5,572.51
8	102,764	825	103,589	3,984.21	398.42	49.8026	5,577.89
9	102,764	925	103,689	3,988.05	398.81	49.8507	5,583.28
10	102,764	1,025	103,789	3,991.90	399.19	49.8988	5,588.66
11	102,764	1,125	103,889	3,995.75	399.57	49.9468	5,594.05
12	102,764	1,225	103,989	3,999.59	399.96	49.9949	5,599.43
13	102,764	1,325	104,089	4,003.44	400.34	50.0430	5,604.82
14	102,764	1,425	104,189	4,007.29	400.73	50.0911	5,610.20
15	102,764	1,525	104,289	4,011.13	401.11	50.1391	5,615.58
16	102,764	1,625	104,389	4,014.98	401.50	50.1872	5,620.97
17	102,764	1,725	104,489	4,018.82	401.88	50.2353	5,626.35
18	102,764	1,825	104,589	4,022.67	402.27	50.2834	5,631.74
19	102,764	1,925	104,689	4,026.52	402.65	50.3315	5,637.12
20	102,764	2,025	104,789	4,030.36	403.04	50.3795	5,642.51
21	102,764	2,325	105,089	4,041.90	404.19	50.5238	5,658.66
22	102,764	2,625	105,389	4,053.44	405.34	50.6680	5,674.82
23	102,764	2,925	105,689	4,064.98	406.50	50.8122	5,690.97
24	102,764	3,225	105,989	4,076.52	407.65	50.9565	5,707.12
25	102,764	3,525	106,289	4,088.05	408.81	51.1007	5,723.28

Differential: Middle Shift \$0.50/Hour "Sergeants A" applies to Sergeants with less than two (2) years in grade
Night Shift \$0.60/Hour

CITY OF ALLENTOWN
FRATERNAL ORDER OF POLICE - QUEEN CITY LODGE NO. 10
JANUARY TO DECEMBER 2026 WAGE SCHEDULE
"SERGEANT B"

* *Based on 3.0% increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	105,172	-	105,172	4,045.06	404.51	50.5632	5,663.08
2	105,172	-	105,172	4,045.06	404.51	50.5632	5,663.08
3	105,172	-	105,172	4,045.06	404.51	50.5632	5,663.08
4	105,172	-	105,172	4,045.06	404.51	50.5632	5,663.08
5	105,172	525	105,697	4,065.25	406.53	50.8156	5,691.35
6	105,172	625	105,797	4,069.10	406.91	50.8637	5,696.74
7	105,172	725	105,897	4,072.94	407.29	50.9118	5,702.12
8	105,172	825	105,997	4,076.79	407.68	50.9599	5,707.51
9	105,172	925	106,097	4,080.64	408.06	51.0080	5,712.89
10	105,172	1,025	106,197	4,084.48	408.45	51.0560	5,718.28
11	105,172	1,125	106,297	4,088.33	408.83	51.1041	5,723.66
12	105,172	1,225	106,397	4,092.17	409.22	51.1522	5,729.04
13	105,172	1,325	106,497	4,096.02	409.60	51.2003	5,734.43
14	105,172	1,425	106,597	4,099.87	409.99	51.2483	5,739.81
15	105,172	1,525	106,697	4,103.71	410.37	51.2964	5,745.20
16	105,172	1,625	106,797	4,107.56	410.76	51.3445	5,750.58
17	105,172	1,725	106,897	4,111.41	411.14	51.3926	5,755.97
18	105,172	1,825	106,997	4,115.25	411.53	51.4406	5,761.35
19	105,172	1,925	107,097	4,119.10	411.91	51.4887	5,766.74
20	105,172	2,025	107,197	4,122.94	412.29	51.5368	5,772.12
21	105,172	2,325	107,497	4,134.48	413.45	51.6810	5,788.28
22	105,172	2,625	107,797	4,146.02	414.60	51.8253	5,804.43
23	105,172	2,925	108,097	4,157.56	415.76	51.9695	5,820.58
24	105,172	3,225	108,397	4,169.10	416.91	52.1137	5,836.74
25	105,172	3,525	108,697	4,180.64	418.06	52.2580	5,852.89

Differential:	Middle Shift	\$0.50/Hour	"Sergeants B" applies to Sergeants with two (2) or more years in grade (on second (2nd) anniversary date of promotion)
	Night Shift	\$0.60/Hour	

CITY OF ALLENTOWN
FRATERNAL ORDER OF POLICE - QUEEN CITY LODGE NO. 10
JANUARY TO DECEMBER 2026 WAGE SCHEDULE
"LIEUTENANT"

** Based on 3.0% increase*

<u>Years</u> <u>Service</u>	<u>* Base</u>	<u>Longevity</u>	<u>Gross</u>	<u>Bi-Weekly</u>	<u>Daily</u>	<u>Hourly</u>	<u>Holiday</u>
1	110,431	-	110,431	4,247.36	424.74	53.0920	5,946.30
2	110,431	-	110,431	4,247.36	424.74	53.0920	5,946.30
3	110,431	-	110,431	4,247.36	424.74	53.0920	5,946.30
4	110,431	-	110,431	4,247.36	424.74	53.0920	5,946.30
5	110,431	525	110,956	4,267.55	426.76	53.3444	5,974.57
6	110,431	625	111,056	4,271.40	427.14	53.3925	5,979.96
7	110,431	725	111,156	4,275.24	427.52	53.4406	5,985.34
8	110,431	825	111,256	4,279.09	427.91	53.4886	5,990.73
9	110,431	925	111,356	4,282.94	428.29	53.5367	5,996.11
10	110,431	1,025	111,456	4,286.78	428.68	53.5848	6,001.50
11	110,431	1,125	111,556	4,290.63	429.06	53.6329	6,006.88
12	110,431	1,225	111,656	4,294.48	429.45	53.6809	6,012.27
13	110,431	1,325	111,756	4,298.32	429.83	53.7290	6,017.65
14	110,431	1,425	111,856	4,302.17	430.22	53.7771	6,023.03
15	110,431	1,525	111,956	4,306.01	430.60	53.8252	6,028.42
16	110,431	1,625	112,056	4,309.86	430.99	53.8732	6,033.80
17	110,431	1,725	112,156	4,313.71	431.37	53.9213	6,039.19
18	110,431	1,825	112,256	4,317.55	431.76	53.9694	6,044.57
19	110,431	1,925	112,356	4,321.40	432.14	54.0175	6,049.96
20	110,431	2,025	112,456	4,325.24	432.52	54.0656	6,055.34
21	110,431	2,325	112,756	4,336.78	433.68	54.2098	6,071.50
22	110,431	2,625	113,056	4,348.32	434.83	54.3540	6,087.65
23	110,431	2,925	113,356	4,359.86	435.99	54.4982	6,103.80
24	110,431	3,225	113,656	4,371.40	437.14	54.6425	6,119.96
25	110,431	3,525	113,956	4,382.94	438.29	54.7867	6,136.11

Differential: Middle Shift \$0.50/Hour
Night Shift \$0.60/Hour

ARTICLE VIII
FINANCIAL PROCEDURES

SECTION 801 FISCAL YEAR

The fiscal year of the City shall be the calendar year. If not prohibited by law, the Council may, by ordinance, adopt a different fiscal year, specifying an orderly procedure for financial and budgetary controls in making such transition.

SECTION 802 SUBMISSION OF BALANCED BUDGET AND CAPITAL PROGRAM

On or before ninety (90) days prior to the ensuing fiscal year, the Department Heads will submit Proposed Budget and Capital Program to the Mayor. On or before seventy-five (75) days prior to the ensuing fiscal year, the Mayor will submit to the City Council a balanced budget, Capital Program and an accompanying message. The Proposed Balanced Budget and Capital Program shall be in such form as the Mayor deems desirable, unless otherwise required by Council.(15543 6/20/2019)

SECTION 803 BUDGET MESSAGE

The Budget shall be accompanied by a message which shall include:

- A. An explanation of the expenditures and revenues in the proposed budget, indicating and explaining major changes from the current year and the prior year.
- B. An outline of proposed programs and an explanation of new, expanded or abolished programs or functions.
- C. A summary of the City's debt position.
- D. Such other material, as required by Council that will inform the Council and the public of municipal goals.

SECTION 804 BUDGET

The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year in accordance with all Generally Accepted Accounting Principles and, except as required by this Charter, shall be in such form as the Mayor deems desirable or the Council may require. In organizing the budget, the Mayor shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose or activity, and object. The Budget shall contain, among other things, the following:

- A. It shall begin with a general summary of its contents.
- B. It shall show, in detail, all estimated income, indicating the existing and proposed tax levies, as well as other assessments, fees and charges.
- C. It shall show all proposed expenditures, including debt service, for the ensuing fiscal year.
- D. It shall show the number of proposed employees in every job classification.
- E. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures for the current fiscal year and actual income and expenditures of the preceding four (4) fiscal years.
- F. It shall indicate proposed expenditures during the ensuing fiscal year, detailed by offices, departments and agencies, in terms of their respective work programs and the methods of financing such expenditures.
- G. It shall indicate proposed capital expenditures during the ensuing fiscal year, detailed by office, departments and agencies when practicable, and the proposed method of financing each such capital expenditure. The Mayor will include this separate Capital Program section in the annual Budget and submit to Council with appropriate supporting information as to the necessity for such programs.
- H. It shall indicate anticipated net surplus or deficit for the ensuing fiscal year of each utility, i.e., water, sewer and enterprise funds, owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.

The total of proposed expenditures shall not exceed the total of estimated income.

SECTION 805 CITY COUNCIL ACTION ON BUDGET

A. Public Access to Budget: The proposed budget shall be available for public inspection at City Hall and at the Allentown Public Library and the Lehigh County Law Library, and copies shall be available for the public at a reasonable fee to be set by the Council. (11/6/01)

B. Amendment Before Adoption. After the public hearing, the City Council may adopt the budget with or without amendments. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income and thereby allowing for line item changes by the City Council.

If the amended Budget increases, decreases or readjusts funding requirements by more than five (5%) percent, or adds or deletes a program, the Budget shall be returned to the Mayor immediately for comment and resubmission to the Council within three (3) normal City work days.

Council shall provide for another public hearing to be held within five (5) days after the Mayor has resubmitted the Budget.

C. Adoption. Council and the Administration must adopt an annual budget by no later than December 31st of the fiscal year currently ending. See this Charter, Sections 219 and 221 for discussion of effective dates. (15544 6/20/2019)

SECTION 806 REVISED BUDGET (Deleted per ballot question 11/6/01)

SECTION 807 REVENUE

A. Council shall establish no new tax except for the Emergency and Municipal Service Tax. (14356 §1 2/2/06)

B. Council shall not raise the rates of the earned income, business privilege, the Emergency and Municipal Services Tax beyond \$52, amusement devices, and resident taxes above their respective 1996 levels. (5/16/06)

C. Property Development Incentive Taxation System

1. Beginning in 1997, the City of Allentown will adopt a property taxation system designed to encourage development of new properties and improvements to existing properties. The system will accomplish this by gradually reducing the tax rate applied to all buildings relative to the tax rate applied to all land (whether developed or undeveloped).

2. The following shall be the minimum ratios of the land tax rate to the building rate for the respective years:

1997	1.49
1998	2.06
1999	2.76
2000	3.62
2001 and beyond	4.70

3. Council may establish a ratio of the land tax rate to the building tax rate higher than 4.70 after 2001.

D. Council may reduce any tax rate or fee (provided it maintains the minimum ratios for property taxes as in Section 807(C)(2) by a majority vote. Council may increase property tax rates or fees (provided it maintains the minimum ratios for property taxes as in Section 807(C)(2) by four (4) votes. (15544 June 20,2019)

E. The citizens of Allentown may increase or decrease property tax rates through the referendum process defined in Sections 1002-1009 (provided that, as long as the Property Development Incentive Taxation System is in effect, the resulting ratio meets or exceeds the minimum ratio set by this Charter or by Council).

F. After the year 2001, the citizens of Allentown may amend or terminate the Property Development Incentive Taxation System by reducing the ratio of the land tax rate to the building tax rate or by reverting to a single tax rate for land and buildings through the referendum process defined in Sections 1002-1009.