

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 | 187.50 |
| 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 | 735.40 |
| | | | | | | |
| 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 | 23.75 |
| 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* | 921** |

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

** Positions added by 2026 budget amendment:
Ordinance #16185 (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

| <u>PAY GRADE</u> | <u>POSITION CLASSIFICATION TITLE</u> | <u>PAY GRADE</u> | <u>POSITION CLASSIFICATION TITLE</u> |
|------------------|---|------------------|--|
| 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 | SWEEP & Animal Control Manager Traffic Control Specialist Zoning Supervisor Special Events Manager Stormwater Education Manager |
| 13 | Accountant Chief Maintenance Supervisor Chief Maintenance Supervisor w/ EVT Construction Project Manager Manager of Civic Innovations Manager - Stormwater Operations Manager Operations Specialist Project Manager Recreation Manager Review Coordinator Senior Grants Accountant | 14 | Application Developer Associate Engineer 2 Assistant Chief of EMS Business Development Liaison Captain of EMS Chief Designer/Surveyor Codes Administrator Communicable Disease Program Manager Communications Manager Community Housing Manager Compliance Auditor Environmental Engineer Golf Course Superintendent Housing Supervisor Injury Prevention Service Manager Operations Manager - Police Public Works Project Manager 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 Affairs and Policy Officer 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 - Human Resources 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 | Bureau Manager Environmental Health Associate Director Facilities Manager Golf Course Manager Housing Operations 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> |
|----------------------------|--|
| 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> |
|----------------------------|--|
| 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.