

Finance Department

Mission

In accordance with policies and ordinances set forth by the Mayor and City Council, the mission of the Finance Department of the City of Allentown, PA is to manage the financial affairs of the City in the most cost effective and efficient manner possible.

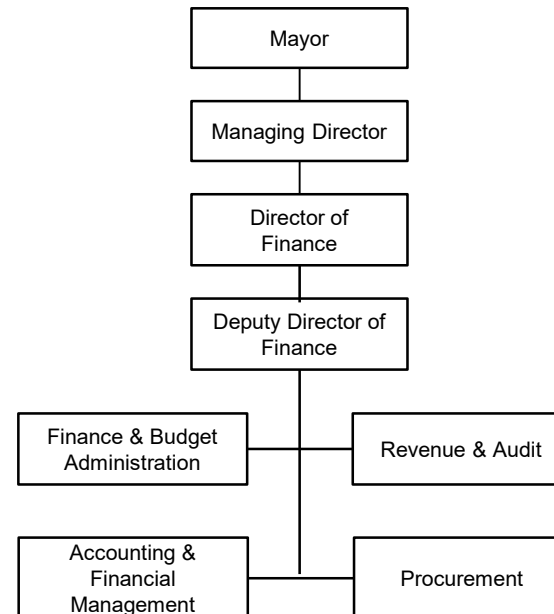
Values

As stewards of the City's finances, we focus on providing the highest quality of service through the most responsible use of its resources.

We value the quality of the services we provide and are committed to continually improving and enhancing this quality.

We value our commitment to serve all Allentown residents without discrimination in any form and to provide equitable treatment for all.

We value the professionalism, competence, talent, ability, experience and contributions of each member of the Finance Department, and we strive to meet their needs for personal and professional growth.



**CITY OF ALLENTOWN
GENERAL FUND (000) SUMMARY REPORT**

02 FINANCE

	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
50002 PERMANENT WAGES	2,368,218	2,610,370	2,610,370	2,610,370	2,720,551
50004 TEMPORARY WAGES	0	20,000	20,000	10,000	20,000
50006 PREMIUM PAY	1,441	6,952	6,952	5,952	5,000
50008 LONGEVITY	12,204	14,711	14,711	14,711	16,542
50011 SHIFT DIFFERENTIAL	315	1,100	1,100	1,100	1,000
50012 FICA	177,375	203,516	203,516	203,516	210,306
50014 PENSION	357,136	379,640	379,640	379,640	356,694
50015 Employee - Health Insurance Opt Out	2,507	0	0	0	0
50016 INSURANCE - EMPLOYEE GRP	953,360	976,854	976,854	976,854	1,021,122
Total Personnel	3,872,555	4,213,143	4,213,143	4,202,143	4,351,215
50026 PRINTING	272	0	0	0	0
50028 MILEAGE REIMBURSEMENT	129	350	350	350	337
50032 PUBLICATIONS & MEMBERSHIP	6,485	6,980	6,980	6,580	7,245
50034 TRAINING & PROF. DEVELOP	16,242	24,700	24,500	20,200	20,200
50040 CIVIC EXPENSES	0	59	59	59	89
50042 REPAIRS & MAINTENANCE	0	1,000	859	500	500
50046 OTHER CONTRACT SERVICES	118,454	115,000	126,475	126,475	127,000
50050 OTHER SERVICES & CHARGES	266,183	300,289	300,289	300,289	323,990
Total Services & Charges	407,764	448,378	459,512	454,453	479,361
50056 UNIFORMS	666	750	891	891	0
50068 OPERATING MATERIALS & SUPP	2,794	5,100	4,625	5,100	4,500
Total Materials & Supplies	3,460	5,850	5,515	5,991	4,500
50088 INTERFUND TRANSFERS	25,931,686	12,811,496	12,811,496	12,811,496	13,161,960
50090 REFUNDS	297,926	275,000	275,000	275,000	245,000
Total Sundry	26,229,612	13,086,496	13,086,496	13,086,496	13,406,960
Total Expenditures	30,513,391	17,753,866	17,764,666	17,749,082	18,242,036

CITY OF ALLENTOWN GENERAL FUND (000) SUMMARY

02 FINANCE

	<u>2022 Actuals</u>	<u>2023 Actuals</u>	<u>2024 Actuals</u>
50002 PERMANENT WAGES	1,988,715	1,997,580	2,239,080
50004 TEMPORARY WAGES	0	0	0
50006 PREMIUM PAY	2,575	8,952	4,406
50008 LONGEVITY	15,826	10,545	10,629
50011 SHIFT DIFFERENTIAL	248	652	566
50012 FICA	150,755	151,539	169,150
50014 PENSION	280,942	340,121	346,335
50015 EMPLOYEE HEALTH INSURANCE OPT OUT	0	0	4,245
50016 INSURANCE - EMPLOYEE GRP	865,164	836,429	804,317
Total Personnel	3,304,225	3,345,818	3,578,729
50024 POSTAGE & SHIPPING	165,196	112,154	0
50026 PRINTING	72,862	62,412	1,919
50028 MILEAGE REIMBURSEMENT	0	0	212
50030 RENTALS	1,515	1,742	0
50032 PUBLICATIONS & MEMBERSHIP	5,059	6,829	7,161
50034 TRAINING & PROF. DEVELOP	15,640	24,114	20,674
50042 REPAIRS & MAINTENANCE	7,017	9,804	0
50046 OTHER CONTRACT SERVICES	96,027	233,976	110,728
50050 OTHER SERVICES & CHARGES	4,660	266,719	266,651
Total Services & Charges	367,976	717,750	407,344
50054 REPAIR & MAINT SUPPLIES	0	0	0
50056 UNIFORMS	633	618	2,919
50068 OPERATING MATERIALS & SUPP	22,306	38,157	4,450
Total Materials & Supplies	22,939	38,775	7,369
50072 EQUIPMENT	8,669	50,042	9,475
Total Capital Outlay	8,669	50,042	9,475
50088 INTERFUND TRANSFERS	0	15,655,304	21,358,068
50090 REFUNDS	177,862	324,995	124,811
Total Sundry	177,862	15,980,299	21,482,879
Total Expenditures	3,881,671	20,132,683	25,485,795

CITY OF ALLENTOWN PROGRAM BUDGET

000 GENERAL FUND
02 FINANCE
0602 FINANCE
0008 REVENUE & AUDIT

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0008-50002	PERMANENT WAGES	749,466	877,349	877,349	877,349	922,575
0008-50006	PREMIUM PAY	1,441	5,952	5,952	5,952	5,000
0008-50008	LONGEVITY	2,975	3,329	3,329	3,329	4,314
0008-50011	SHIFT DIFFERENTIAL	315	1,100	1,100	1,100	1,000
0008-50012	FICA EXPENSES	56,821	67,911	67,911	67,911	71,366
0008-50014	PENSION EXPENSES	147,056	153,440	153,440	153,440	146,874
0008-50016	INSURANCE EMPLOYEE GROUP	392,560	402,234	402,234	402,234	420,462
0008-50026	PRINTING	712	0	0	0	0
0008-50028	MILEAGE REIMBURSEMENT	0	150	150	150	137
0008-50032	PUBLICATIONS & MEMBERSHIP	2,690	2,000	2,000	2,000	2,900
0008-50034	TRAINING & PROF DEVELOPMENT	4,640	5,000	5,000	5,000	3,800
0008-50050	OTHER SERVICES & CHARGES	2,781	33,809	33,809	33,809	32,350
0008-50056	UNIFORMS	0	0	476	0	0
0008-50068	OPERATING MATERIALS & SUPPLIES	0	1,500	1,025	1,500	1,300
0008-50090	REFUNDS	297,926	275,000	275,000	275,000	245,000
Total	REVENUE & AUDIT	1,659,383	1,828,774	1,828,774	1,828,774	1,857,078

**CITY OF ALLENTOWN
PROGRAM BUDGET**

000 GENERAL
02 FINANCE
0602 FINANCE
0001 REVENUE & AUDIT

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0001-02 PERMANENT WAGES	569,007	588,463	723,703
0001-06 PREMIUM PAY	2,248	7,944	4,406
0001-08 LONGEVITY	3,043	2,941	2,695
0001-11 SHIFT DIFFERENTIAL	248	652	566
0001-12 FICA	43,449	45,448	55,442
0001-14 PENSION	115,682	136,048	146,930
0001-16 INSURANCE - EMPLOYEE GRP	356,244	334,565	341,226
0001-26 PRINTING	584	562	1,107
0001-28 MILEAGE REIMBURSEMENT	0	0	99
0001-32 PUBLICATIONS & MEMBERSHIP	1,999	2,195	2,695
0001-34 TRAINING & PROF. DEVELOP	3,127	2,100	4,094
0001-46 OTHER CONTRACT SERVICES	150	0	0
0001-50 OTHER SERVICES & CHARGES	3,740	1,537	2,928
0001-68 OPERATING MATERIALS & SUPP	609	613	461
0001-72 EQUIPMENT	2,024	1,671	0
0001-90 REFUNDS	177,862	214,406	124,811
Total REVENUE & AUDIT	1,280,016	1,339,145	1,411,163

CITY OF ALLENTOWN PROGRAM BUDGET

000 GENERAL FUND
02 FINANCE
0602 FINANCE
0009 FINANCE & BUDGET ADMINISTRATION

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0009-50002	PERMANENT WAGES	530,408	573,124	573,124	573,124	588,651
0009-50008	LONGEVITY	2,071	2,522	2,522	2,522	3,322
0009-50012	FICA EXPENSES	39,825	44,433	44,433	44,433	45,286
0009-50014	PENSION EXPENSES	63,024	72,760	72,760	72,760	62,946
0009-50015	EMPLOYEE HEALTH INS OPT OUT	2,507	0	0	0	0
0009-50016	INSURANCE EMPLOYEE GROUP	168,240	172,386	172,386	172,386	180,198
0009-50026	PRINTING	152	0	0	0	0
0009-50028	MILEAGE REIMBURSEMENT	129	200	200	200	200
0009-50032	PUBLICATIONS & MEMBERSHIP	1,560	2,210	2,210	2,210	1,975
0009-50034	TRAINING & PROF DEVELOPMENT	6,623	7,200	7,000	7,000	6,400
0009-50040	CIVIC EXPENSES	0	59	59	59	89
0009-50046	OTHER CONTRACT SERVICES	12,595	43,000	54,475	54,475	65,000
0009-50050	OTHER SERVICES & CHARGES	263,402	266,280	266,280	266,280	286,440
0009-50056	UNIFORMS	366	0	0	0	0
0009-50068	OPERATING MATERIALS & SUPPLIES	379	700	700	700	400
0009-50088	INTERFUND TRANSFERS	25,931,686	12,811,496	12,811,496	12,811,496	13,161,960
Total	FINANCE & BUDGET ADMINISTRATION	27,022,966	13,996,369	14,007,644	14,007,644	14,402,867

**CITY OF ALLENTOWN
PROGRAM BUDGET**

000 GENERAL
02 FINANCE
0602 FINANCE
0003 FINANCE & BUDGET ADMINISTRATION

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0003-02 PERMANENT WAGES	456,204	411,021	513,935
0003-08 LONGEVITY	4,119	1,741	1,795
0003-12 FICA	34,192	30,730	38,701
0003-14 PENSION	41,315	48,589	52,475
0003-15 Employee - Health Insurance Opt Out	0	2,081	4,245
0003-16 INSURANCE - EMPLOYEE GRP	127,230	119,493	121,866
0003-26 PRINTING	276	268	392
0003-28 MILEAGE REIMBURSEMENT	0	0	113
0003-32 PUBLICATIONS & MEMBERSHIP	1,405	2,025	1,500
0003-34 TRAINING & PROF. DEVELOP	5,066	5,992	7,215
0003-40 CIVIC EXPENSES	0	49	0
0003-46 OTHER CONTRACT SERVICES	68,868	195,035	86,098
0003-50 OTHER SERVICES & CHARGES	100	265,569	263,723
0003-56 UNIFORMS	0	0	1,608
0003-68 OPERATING MATERIALS & SUPP	424	170	632
0003-72 EQUIPMENT	1,612	3,573	1,245
0003-88 INTERFUND TRANSFERS	0	15,637,631	21,358,068
Total FINANCE & BUDGET ADMINISTRATION	740,811	16,723,967	22,453,611

CITY OF ALLENTOWN PROGRAM BUDGET

000 GENERAL FUND
02 FINANCE
0602 FINANCE
0010 ACCOUNTING & FINANCIAL MANAGEMENT

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0010-50002	PERMANENT WAGES	711,258	744,429	744,429	744,429	777,125
0010-50004	TEMPORARY WAGES	0	20,000	20,000	10,000	20,000
0010-50006	PREMIUM PAY	0	1,000	1,000	0	0
0010-50008	LONGEVITY	4,702	5,882	5,882	5,882	5,469
0010-50012	FICA EXPENSES	53,386	59,160	59,160	59,160	60,328
0010-50014	PENSION EXPENSES	94,536	98,640	98,640	98,640	94,419
0010-50016	INSURANCE EMPLOYEE GROUP	252,360	258,579	258,579	258,579	270,297
0010-50026	PRINTING	261	0	0	0	0
0010-50032	PUBLICATIONS & MEMBERSHIP	475	875	875	475	475
0010-50034	TRAINING & PROF DEVELOPMENT	75	5,500	5,500	1,200	3,500
0010-50042	REPAIRS & MAINTENANCE	0	1,000	859	500	500
0010-50046	OTHER CONTRACT SERVICES	105,859	72,000	72,000	72,000	62,000
0010-50050	OTHER SERVICES & CHARGES	0	0	0	0	5,000
0010-50056	UNIFORMS	0	500	641	641	0
0010-50068	OPERATING MATERIALS & SUPPLIES	2,303	2,400	2,400	2,400	2,500
Total	ACCOUNTING & FINANCIAL MANAGEMENT	1,225,213	1,269,965	1,269,965	1,253,906	1,301,613

**CITY OF ALLENTOWN
PROGRAM BUDGET**

000 GENERAL
02 FINANCE
0602 FINANCE
0004 ACCOUNTING & FINANCIAL MANAGEMENT

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0004-02 PERMANENT WAGES	592,574	586,961	654,394
0004-06 PREMIUM PAY	86	912	0
0004-08 LONGEVITY	5,477	4,088	4,280
0004-12 FICA	44,877	44,278	49,078
0004-14 PENSION	66,104	87,460	94,455
0004-16 INSURANCE - EMPLOYEE GRP	203,568	215,083	219,359
0004-26 PRINTING	381	418	332
0004-32 PUBLICATIONS & MEMBERSHIP	1,060	875	1,050
0004-34 TRAINING & PROF. DEVELOP	3,518	6,840	3,502
0004-42 REPAIRS & MAINTENANCE	356	0	0
0004-46 OTHER CONTRACT SERVICES	27,009	38,941	24,630
0004-56 UNIFORMS	633	0	548
0004-68 OPERATING MATERIALS & SUPP	538	880	2,946
0004-72 EQUIPMENT	4,775	247	0
Total ACCOUNTING & FINANCIAL MANAGEMENT	950,956	986,983	1,054,574

CITY OF ALLENTOWN PROGRAM BUDGET

000 GENERAL FUND
02 FINANCE
0602 FINANCE
0011 PROCUREMENT

<u>GL Account</u>	<u>GL Desc.</u>	<u>2025 Actuals</u>	<u>2026 Budget</u>	<u>2026 Revised</u>	<u>2026 Projected</u>	<u>2027 Proposed</u>
0011-50002	PERMANENT WAGES	377,086	415,468	415,468	415,468	432,200
0011-50008	LONGEVITY	2,456	2,978	2,978	2,978	3,437
0011-50012	FICA EXPENSES	27,343	32,011	32,011	32,011	33,326
0011-50014	PENSION EXPENSES	52,520	54,800	54,800	54,800	52,455
0011-50016	INSURANCE EMPLOYEE GROUP	140,200	143,655	143,655	143,655	150,165
0011-50026	PRINTING	11	0	0	0	0
0011-50032	PUBLICATIONS & MEMBERSHIP	1,760	1,895	1,895	1,895	1,895
0011-50034	TRAINING & PROF DEVELOPMENT	4,904	7,000	7,000	7,000	6,500
0011-50050	OTHER SERVICES & CHARGES	0	200	200	200	200
0011-50056	UNIFORMS	666	250	250	250	0
0011-50068	OPERATING MATERIALS & SUPPLIES	112	500	500	500	300
Total	PROCUREMENT	607,059	658,757	658,757	658,757	680,478

**CITY OF ALLENTOWN
PROGRAM BUDGET**

000 GENERAL
02 FINANCE
0602 FINANCE
0005 PROCUREMENT

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0005-02 PERMANENT WAGES	273,971	328,225	347,048
0005-08 LONGEVITY	1,932	1,196	1,859
0005-12 FICA	20,705	24,711	25,929
0005-14 PENSION	41,315	48,589	52,475
0005-16 INSURANCE - EMPLOYEE GRP	127,230	119,493	121,866
0005-26 PRINTING	15-	13	89
0005-32 PUBLICATIONS & MEMBERSHIP	595	1,734	1,916
0005-34 TRAINING & PROF. DEVELOP	3,929	9,182	5,863
0005-50 OTHER SERVICES & CHARGES	820	0	0
0005-56 UNIFORMS	0	618	763
0005-68 OPERATING MATERIALS & SUPP	205	1,667	411
0005-72 EQUIPMENT	50	8,154	8,230
Total PROCUREMENT	470,737	543,582	566,449

**CITY OF ALLENTOWN
PROGRAM BUDGET**

000 GENERAL
02 FINANCE
0602 FINANCE
0006 GENERAL SUPPORT SERVICES

<i>Account Number</i>	<i>2022 Actuals</i>	<i>2023 Actuals</i>	<i>2024 Actuals</i>
0006-02 PERMANENT WAGES	96,959	82,910	0
0006-06 PREMIUM PAY	241	97	0
0006-08 LONGEVITY	1,255	580	0
0006-12 FICA	7,532	6,372	0
0006-14 PENSION	16,526	19,435	0
0006-16 INSURANCE - EMPLOYEE GRP	50,892	47,795	0
0006-24 POSTAGE & SHIPPING	165,196	112,154	0
0006-26 PRINTING	71,636	61,152	0
0006-30 RENTALS	1,515	1,742	0
0006-42 REPAIRS & MAINTENANCE	6,661	9,804	0
0006-68 OPERATING MATERIALS & SUPP	20,530	34,827	0
0006-72 EQUIPMENT	208	36,396	0
Total GENERAL SUPPORT SERVICES	439,151	413,264	0