# Five-Year Operating Plan for the City of Allentown, 2020-2024

Ray O'Connell, Mayor

Joe McMahon, Managing Director

Brent Hartzell, Finance Director

# Data Assumptions for General Fund

- ➤ 2020 Proposed City Budget incorporated as baseline assumption
- ➤ Revenue and expense projections of 2019 assumption model held steady for 2020
- >City government employment held steady during plan timeline

## Data Assumptions: Expenditures

- ➤ Wages in all categories increase annually by 3 percent
- >2020 position vacancy factor incorporated (\$2.0 million)
- > Health insurance costs increase annually by 7 percent from 2020 base
- ▶ Pension costs assume 2020 budgeted base and then hold steady in 2022-24
- >2021-24 annual professional services budget kept steady at \$6 million
- > Electric, fuel and equipment costs increase 1.5 percent per year
- ➤ Solid Waste Fund loan repayment through 2023
- No new long-term debt service occurs through 2021, but 2018 short-term debt for fleet and equipment needs is factored into debt service

#### Data Assumptions: Revenues

- Real estate taxes increased annually by 1.5 percent, earned income tax by2.5 percent, business privilege tax by 3 percent
- > Most fees and grants increased annually by 1 percent
- ➤ Most inspection, license and permit fees increased annually by 3 percent
- Continued Act 205 eligibility to assess non-resident earned income tax is assumed
- Annual \$500,000 royalty fee from Lehigh County Authority (adjusted for inflation) is included in the model
- ➤ Act 205 State Aid for Pension increased 3 percent annually and casino revenue increased 3 percent annually from 2020 budget base

### Key Findings

- **▶** 2020 budget and subsequent four years result in steady but small decline in General Fund cash balance
- Labor costs primarily drive continuing expenditure increases, which are unavoidable if desiring to maintain current workforce and current citizen service delivery levels

'R P	LAN-GENERAL FUND (pg. 1)	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projecte
	NUES					
Taxes						
	state Tax				00.040.000.1	20.00
2901	Current	37,500,000	38,062,500	38,633,438	39,212,939	39,801
2903	Prior	1,250,000	1,268,750	1,287,781	1,307,098	1,326
2904	Lehigh Co. Tax Claims	0	0	0	0	
	Taxes			1 000 100 1	2 2 4 2 2 2 2	
2907	Deed Transfer	1,900,000	1,947,500	1,996,188	2,046,092	2,09
2906	Earned Income	31,250,000	32,031,250	32,832,031	33,652,832	34,494
2900	Earned Income - Act 205	4,200,000	4,305,000	4,412,625	4,522,941	4,636
6171	Earned Income Escrow - Prior Years	0	0 540,000	0	0	0.044
2909	Business Privilege	8,300,000	8,549,000	8,805,470	9,069,634	9,341
2908	Occupational Privilege	0	0	0	0	
2905	Local Service Tax/EMST-2006	1,800,000	1,818,000	1,836,180	1,854,542	1,87
2910	Amusement/Devices	10,000	10,100	10,201	10,303	10
2911	Per Capita - Residence (Prior Years)	0	0	0	0	
				0	0	
2912	Per Capita Tax	0	0	0	0	
	Per Capita Tax	86,210,000	0 <b>87,992,100</b>	0   <b>89,813,914</b>	0   <b>91,676,381</b>	93,580,
2912 <b>Total</b>	Per Capita Tax  Taxes					93,580
2912 <b>Total</b>	Per Capita Tax  Taxes  ts & Licenses	86,210,000	87,992,100	89,813,914	91,676,381	
2912 <b>Total</b>	Per Capita Tax  Taxes  Its & Licenses  Business License	<b>86,210,000</b> 625,000	<b>87,992,100</b> 433,500	<b>89,813,914</b> 442,170	<b>91,676,381</b> 451,013	460
2912 <b>Total</b> Permit	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses	86,210,000 625,000 60,000	<b>87,992,100</b> 433,500 61,200	<b>89,813,914</b> 442,170 62,424	<b>91,676,381</b> 451,013 63,672	460 64
2912 <b>Total</b> <b>Permi</b> l 2913	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses  Building Permits & Licenses	625,000 60,000 1,350,000	433,500 61,200 1,390,500	442,170 62,424 1,432,215	<b>91,676,381</b> 451,013  63,672  1,475,181	460 64 1,519
2912 <b>Total Permi</b> 2913 2914 2916 2918	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses	86,210,000 625,000 60,000 1,350,000 210,000	433,500 61,200 1,390,500 216,300	442,170 62,424 1,432,215 222,789	91,676,381 451,013 63,672 1,475,181 229,473	460 64 1,519 236
2912 <b>Total Permi</b> 2913 2914 2916	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses  Building Permits & Licenses	86,210,000 625,000 60,000 1,350,000 210,000 430,000	433,500 61,200 1,390,500 216,300 442,900	442,170 62,424 1,432,215 222,789 456,187	91,676,381 451,013 63,672 1,475,181 229,473 469,873	460 64 1,519 230 483
2912 <b>Total Permi</b> 2913 2914 2916 2918	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)	625,000 60,000 1,350,000 210,000 430,000 45,000	433,500 61,200 1,390,500 216,300 442,900 46,350	442,170 62,424 1,432,215 222,789 456,187 47,741	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173	460 62 1,519 236 483
2912 <b>Total Permi</b> 2913 2914 2916 2918 2920	Per Capita Tax  Taxes  Is & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)  Billboard & Sign Permit/Licenses	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927	466 64 1,519 236 483 50
2912 <b>Total Permit</b> 2913 2914 2916 2918 2920 2921	Per Capita Tax  Taxes  Its & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818	460 64 1,519 236 483 50 11
2912 <b>Total</b> 1 <b>Permin</b> 2913 2914 2916 2918 2920 2921 2922	Per Capita Tax  Taxes  Is & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)  Billboard & Sign Permit/Licenses	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645	466 62 1,519 236 483 50 11 333
2912 <b>Total</b> 1 <b>Permi</b> 2913 2914 2916 2918 2920 2921 2922 2924	Per Capita Tax  Taxes  Is & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)  Billboard & Sign Permit/Licenses  Zoning Permits & Fees	86,210,000 625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000 120,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127	460 64 1,519 236 483 50 11 337 287
2912 <b>Total Permi</b> 2913 2914 2916 2918 2920 2921 2922 2924 2926	Per Capita Tax  Taxes  Is & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)  Billboard & Sign Permit/Licenses  Zoning Permits & Fees  Health Bureau Permits & Licenses	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000 120,000 1,500	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545	89,813,914 442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639	460 64 1,519 236 483 50 11 337 287
2912 <b>Permit</b> 2913 2914 2916 2918 2920 2921 2922 2924 2926 2928	Per Capita Tax  Taxes  Is & Licenses  Business License  Liquor Licenses  Building Permits & Licenses  Plumbing Permits & Licenses  Electrical Permits & Licenses  Sheet Metal Tech License Fees (2yr Lic)  Billboard & Sign Permit/Licenses  Zoning Permits & Fees  Health Bureau Permits & Licenses  Fire Dept Inspection Fees	86,210,000 625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000 120,000	87,992,100 433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545 206,000	89,813,914 442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591 212,180	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639 218,545	460 64 1,519 236 483 50 11 337 287 135
2912 <b>Permit</b> 2913 2914 2916 2918 2920 2921 2922 2924 2926 2928 2929	Per Capita Tax  Taxes  Its & Licenses  Business License Liquor Licenses Building Permits & Licenses Plumbing Permits & Licenses Electrical Permits & Licenses Sheet Metal Tech License Fees (2yr Lic) Billboard & Sign Permit/Licenses Zoning Permits & Fees Health Bureau Permits & Licenses Fire Dept Inspection Fees Police Permits	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000 120,000 1,500	87,992,100 433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545 206,000 1,499,400	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591 212,180 1,529,388	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639 218,545 1,559,976	460 64 1,519 236 483 50 11 337 287 135 12 225
2912 <b>Total</b> 1 <b>Permi</b> 2913 2914 2916 2918 2920 2921 2922 2922 2922 2922 2928 2929 2930	Per Capita Tax  Taxes  Its & Licenses  Business License Liquor Licenses Building Permits & Licenses Plumbing Permits & Licenses Electrical Permits & Licenses Sheet Metal Tech License Fees (2yr Lic) Billboard & Sign Permit/Licenses Zoning Permits & Fees Health Bureau Permits & Licenses Fire Dept Inspection Fees Police Permits Other Permits and Licenses	86,210,000  625,000  60,000  1,350,000  210,000  430,000  10,000  300,000  255,000  120,000  1,500  200,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545 206,000 1,499,400 257,500	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591 212,180 1,529,388 265,225	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639 218,545 1,559,976 273,182	93,580,  460 64 1,519 236 483 50 11 337 287 135 225 1,597 287
2912 <b>Permi</b> 2913 2914 2916 2918 2920 2921 2922 2922 2924 2926 2928 2929 2930 2931	Per Capita Tax  Taxes  Its & Licenses  Business License Liquor Licenses Building Permits & Licenses Plumbing Permits & Licenses Electrical Permits & Licenses Sheet Metal Tech License Fees (2yr Lic) Billboard & Sign Permit/Licenses Zoning Permits & Fees Health Bureau Permits & Licenses Fire Dept Inspection Fees Police Permits Other Permits and Licenses CATV Franchise Fees	86,210,000  60,000  1,350,000  210,000  430,000  45,000  10,000  255,000  120,000  1,500  200,000  1,470,000  255,000  225,000  225,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545 206,000 1,499,400 257,500 231,750	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591 212,180 1,529,388 265,225 238,703	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639 218,545 1,559,976 273,182 245,864	460 64 1,519 236 483 50 11 337 287 135 1,592 282 283 283
2912 <b>Permit</b> 2913 2914 2916 2918 2920 2921 2922 2924 2926 2928 2929 2930 2931 2933	Per Capita Tax  Taxes  Its & Licenses  Business License Liquor Licenses Building Permits & Licenses Plumbing Permits & Licenses Electrical Permits & Licenses Sheet Metal Tech License Fees (2yr Lic) Billboard & Sign Permit/Licenses Zoning Permits & Fees Health Bureau Permits & Licenses Fire Dept Inspection Fees Police Permits Other Permits and Licenses CATV Franchise Fees Presales Inspections	625,000 60,000 1,350,000 210,000 430,000 45,000 10,000 300,000 255,000 120,000 1,500 200,000 1,470,000 250,000	433,500 61,200 1,390,500 216,300 442,900 46,350 10,300 309,000 262,650 123,600 1,545 206,000 1,499,400 257,500	442,170 62,424 1,432,215 222,789 456,187 47,741 10,609 318,270 270,530 127,308 1,591 212,180 1,529,388 265,225	91,676,381 451,013 63,672 1,475,181 229,473 469,873 49,173 10,927 327,818 278,645 131,127 1,639 218,545 1,559,976 273,182	460 64 1,519 236 483 50 11 337 287 135 1,597

Proposed Budget   Projected   Projected		2024 Projecte
Tax Certifications		
A.S.D. Tax Billing/Reimbursement	15,860 148,777 151,753	15
Stock   Printing & Copier Fees   75,000   75,750   76,508   77,273	15,000 15,000 15,000	1
Printing & Copier Fees   75,000   75,750   76,508   77,273     3094   Street Excavation/Rest   90,000   91,800   39,3636   95,509     3205   Warrants of Survey   40,000   40,400   40,804   41,212     3206   Towing Agreements   300,000   312,000   324,480   337,459     3410   Health Bureau Reimbursement   108,130   109,211   110,303   111,406     3417   EMS Transit Fees   4,180,000   4,305,400   4,434,562   4,567,599     3495   Other Charges for Services   30,000   30,600   31,212   31,836     3497   Police Extra Duty Jobs   475,000   475,000   475,000   475,000     Total Departmental Earnings   5,456,130   5,601,021   5,750,282   5,904,047     Municipal Recreation & Other GF Charges   310,000   316,200   322,524   328,974     3438   Recreation & Other GF Charges   2,133,098   2,241,853   2,353,946   2,471,643     3490   General Fund Service Charges   2,135,098   2,241,853   2,353,946   2,471,643     Total Charges for Services   2,532,598   2,647,303   2,767,505   2,893,473     Fines & Forfeits   250,000   255,000   260,100   265,302     Total Fines & Forfeits   300,000   306,000   312,120   318,362     Total Fines & Forfeits   595,000   708,900   723,078   737,540     Intergovernmental Revenue   521   State grant - Health Categorical   2,203,457   2,225,492   2,247,746   2,70,224     Intergovernmental Revenue   521   State grant - Health Categorical   2,203,457   2,225,492   2,247,746   2,70,224     Fire Training   50,000   50,000   50,000   50,000   50,000     5230   Police Training   50,000   50,000   50,000   50,000   50,000     5231   Police Grants - Reimbursements from other govt's   0   0   0   0     5211,202   State Grants - Other grants - Reimbursements   530,000   53	0 0 0	
Street Excavation/Rest.   90,000   91,800   93,636   95,509	75,750 76,508 77,273	7
Towing Agreements   300,000   312,000   324,480   337,459   3410   Health Bureau Reimbursement   108,130   109,211   110,303   111,406   3417   EMS Transif Fees   4,180,000   4,305,400   4,434,562   4,567,599   3495   Other Charges for Services   30,000   30,600   31,212   31,836   3497   Police Extra Duty Jobs   475,000	93,636 95,509	9
Health Bureau Reimbursement   108,130   109,211   110,303   111,406     3417	10,400 40,804 41,212	
Health Bureau Reimbursement	12,000 324,480 337,459	35
3497   Other Charges for Services   30,000   30,600   31,212   31,836   3497   Police Extra Duty Jobs   475,000   322,524   328,974   3435   Recreation   87,500   89,250   91,035   92,856   3490   General Fund Service Charges   2,135,098   2,241,853   2,353,946   2,471,643   2,701		11
Police Extra Duty Jobs   475,000	05,400 4,434,562 4,567,599	4,70
Police Extra Duty Jobs		3
Municipal Recreation & Other GF Charges   3430   Swimming Pool   310,000   316,200   322,524   328,974   3435   Recreation   87,500   89,250   91,035   92,856   3490   General Fund Service Charges   2,135,998   2,241,853   2,353,946   2,471,643   70tal Charges for Services   2,532,598   2,647,303   2,767,505   2,893,473   70tal Charges for Services   250,000   255,000   260,100   265,302   4110   District Court   250,000   255,000   260,100   265,302   4112   Fines and Restitution   145,000   147,900   150,858   153,875   4113   Parking Authority Reimbursement   300,000   306,000   312,120   318,362   70tal Fines & Forfeits   695,000   708,900   723,078   737,540   737,540   737,540   737,540   737,540   737,540   737,540   737,540   737,540   737,540   738,000	75,000 475,000 475,000	47
Swimming Pool   310,000   316,200   322,524   328,974     3435   Recreation   87,500   89,250   91,035   92,856     3490   General Fund Service Charges   2,135,098   2,241,853   2,353,946   2,471,643     Total Charges for Services   2,532,598   2,647,303   2,767,505   2,893,473      Fines & Forfeits	1,021 5,750,282 5,904,047	6,062
Swimming Pool   310,000   316,200   322,524   328,974     3435   Recreation   87,500   89,250   91,035   92,856     3490   General Fund Service Charges   2,135,098   2,241,853   2,353,946   2,471,643     Total Charges for Services   2,532,598   2,647,303   2,767,505   2,893,473      Fines & Forfeits		
Recreation   Rec	16.200 322.524 328.974	33
General Fund Service Charges   2,135,098   2,241,853   2,353,946   2,471,643		9
Total Charges for Services         2,532,598         2,647,303         2,767,505         2,893,473           Fines & Forfeits         250,000         255,000         260,100         265,302           4110         District Court         250,000         255,000         260,100         265,302           41112         Fines and Restitution         145,000         147,900         150,858         153,875           4113         Parking Authority Reimbursement         300,000         306,000         312,120         318,362           Total Fines & Forfeits         695,000         708,900         723,078         737,540           Intergovernmental Revenue           5213         State Health Grants - Acts 315 & 12         1,750         1,768         1,785         1,803           5215         State grant - Health Categorical         2,203,457         2,225,492         2,247,746         2,270,224           5229         Fire Training         50,000         50,0		2,59
Fines & Forfeits         255,000         255,000         260,100         265,302           4110         District Court         250,000         255,000         260,100         265,302           4112         Fines and Restitution         145,000         147,900         150,858         153,875           4113         Parking Authority Reimbursement         300,000         306,000         312,120         318,362           Total Fines & Forfeits         695,000         708,900         723,078         737,540           Intergovernmental Revenue           5213         State Health Grants - Acts 315 & 12         1,750         1,768         1,785         1,803           5215         State grant - Health Categorical         2,203,457         2,225,492         2,247,746         2,270,224           5229         Fire Training         50,000 </td <td></td> <td>3,02</td>		3,02
Fines and Restitution	55,000 260,100 265,302	27
Parking Authority Reimbursement   300,000   306,000   312,120   318,362     Total Fines & Forfeits   695,000   708,900   723,078   737,540     Intergovernmental Revenue		
Total Fines & Forfeits   695,000   708,900   723,078   737,540		15 32
State Health Grants - Acts 315 & 12   1,750   1,768   1,785   1,803   1,803   1,785   1,803		752
5213         State Health Grants - Acts 315 & 12         1,750         1,768         1,785         1,803           5215         State grant - Health Categorical         2,203,457         2,225,492         2,247,746         2,270,224           5229         Fire Training         50,000         50,000         50,000         50,000           5230         Police Training         300,000         300,000         300,000         300,000           5231         Police Grants - Reimbursements from other govt's         0         0         0         0           5232         Forfeiture Receipts         0         0         0         0         0           5211,20,28         State Grants- Other         0         0         0         0         0           5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264	5,500 /25,0/6 /5/;540	1 31
5215         State grant - Health Categorical         2,203,457         2,225,492         2,247,746         2,270,224           5229         Fire Training         50,000         50,000         50,000         50,000           5230         Police Training         300,000         300,000         300,000         300,000           5231         Police Grants - Reimbursements from other govt's         0         0         0         0           5232         Forfeiture Receipts         0         0         0         0         0           5211,20,28         State Grants- Other         0         0         0         0         0           5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264	705	
5229         Fire Training         50,000         50,000         50,000         50,000           5230         Police Training         300,000         300,000         300,000         300,000           5231         Police Grants - Reimbursements from other govt's         0         0         0         0           5232         Forfeiture Receipts         0         0         0         0         0           5232         Forfeiture Receipts         0         0         0         0         0           5211,20,28         State Grants- Other         0         0         0         0         0           5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264		- 0.04
5230         Police Training         300,000         300,000         300,000         300,000           5231         Police Grants - Reimbursements from other govt's         0         0         0         0           5232         Forfeiture Receipts         0         0         0         0         0           5211,20,28         State Grants- Other         0         0         0         0         0           5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264   Investment Income		2,29
5231         Police Grants - Reimbursements from other govt's         0         0         0         0         0           5232         Forfeiture Receipts         0		30
Forfeiture Receipts   0   0   0   0   0   0   0   0   0		
5211,20,28         State Grants- Other         0         0         0         0           5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264		
5218,40         Other Grants- Miscellaneous         458,461         463,046         467,676         472,353           5233         Police Reimbursements         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264           Investment Income         8,000,717         9,199,264		
5233         Police Reimbursements         530,000         530,000         530,000           5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264           Investment Income         9,009,717         9,009,717         9,199,264	- I	<del></del>
5241         State Aid for Pension         5,101,809         5,254,863         5,412,509         5,574,884           Total Intergovernmental Revenue         8,645,477         8,825,168         9,009,717         9,199,264           Investment Income         8,645,477         8,825,168         9,009,717         9,199,264		47
Total Intergovernmental Revenue 8,645,477 8,825,168 9,009,717 9,199,264 Investment Income		53 E 77
Investment Income		5,74
	3,106	9,39:
	407 070 1	
6141 Investment Income 180,000 183,600 187,272 191,017   Total Investment Income 180,000 183,600 187,272 191,017		19 <b>4</b>

'R PI	AN-GENERAL FUND (pg. 3	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Other In		Proposed Budget	F/O)Eletelo	Filojeciea	Fittjected	riojecies
6100	Pennsylvania Utility Realty Tax	75,000	76.500	78.030	79.591	81,1
6110	Allentown Housing Authority PILOT	129.937	132,536	135,186	137,890	140,6
6120	Parking Garage Rents	0	0	0	0	110,0
6130	Rental of City Property	175.000	175.000	175,000	175,000	175,0
6139	Marketing/Advertising	250,000	255,000	260,100	265,302	270,6
6140	Contributions	100.000	102,000	104,040	106,121	108,2
6142	Gain/Loss on Investments	80,000	81,600	83,232	84,897	86,5
6155	ANIZDA	365,000	375,950	387,229	398,845	410,8
6161	Sale of City Property	150,000	150,000	150,000	150,000	150,0
6165,6170	Health Miscellaneous/Miscellaneous	611,000	611,000	611,000	611,000	611.0
	Muni Claim Recovery	250,000	257,500	265,225	273,182	281,3
6172	Portnoff Fees	1.000	1,000	1,000	1,000	1.0
6173	Fire Dept Miscellaneous	10,000	10,000	10.000	10,000	10,0
6177	11	10,000	10,000	0,000	0,000	10,0
6180	Damage to City Property	212,500	216,750	221,085	225,507	230,0
6191,92	Lights in the Parkway	212,300	210,730	0	223,307	200,0
6194	Special Events/DCED	34.000	34,680	35,374	36,081	36,8
6193	Recreation/Special Events	34,000	34,000	35,374	30,001	30,0
6196	Arts Commission Casino Fee	3,900,000	4,017,000	4,137,510	4,261,635	4,389,4
6195	her Income	6,343,437	6,496,516	6,654,011	6,816,050	6,982,7
		,,,,,,,,,	<u> </u>		, , , , , , , , , , , , , , , , , , , ,	0,302,7
Other Fi	nancing Sources					<u> </u>
<b>Other Fi</b> 7100	nancing Sources 2008 Bond Proceeds	0	0	0	0	U,504,1
Other Fi 7100 2660, 7199	nancing Sources 2008 Bond Proceeds Operating Transfers In	0	0 0	0 0	0 0	U,302,1
Other Fi 7100 2660, 7199 7112	nancing Sources  2008 Bond Proceeds  Operating Transfers In  CDBG Reimbursements	0 0	0 0 0	0 0 0	0 0 0	<i>0,302.</i> ,
Other Fi 7100 2660, 7199 7112 7113	nancing Sources  2008 Bond Proceeds  Operating Transfers In  CDBG Reimbursements  Trexler Maintenance Grant	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	U,3V2,1
Other Fi 7100 2660, 7199 7112 7113 7115	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
Other Fi 7100 2660, 7199 7112 7113	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds	0 0 0 0 0 0 0 535,000	0 0 0 0 0 0 545,700	0 0 0 0 0 0 556,614	0 0 0 0 0 0 567,746	
Other Fi 7100 2660, 7199 7112 7113 7115	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue	0 0 0 0 0 0 535,000	0 0 0 0 0 0 545,700	0 0 0 0 0 0 556,614	0 0 0 0 0 0 0 567,746	
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118 7116	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales	0 0 0 0 0 0 535,000 0	0 0 0 0 0 0 545,700 0	0 0 0 0 0 0 556,614	0 0 0 0 0 0 0 567,746 0	
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales   Transfer from Solid Waste	0 0 0 0 0 0 535,000 0 0	0 0 0 0 0 0 545,700 0 0	0 0 0 0 0 0 556,614 0 0	0 0 0 0 0 0 567,746 0 0	
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118 7116	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales   Transfer from Solid Waste   Transfer from AO Fund (Escrow)	0 0 0 0 0 0 535,000 0 0 0 217,210	0 0 0 0 0 0 545,700 0 0	0 0 0 0 0 0 556,614 0 0	0 0 0 0 0 0 567,746 0 0	579,
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118 7116 7121	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales   Transfer from Solid Waste   Transfer from AO Fund (Escrow)   Homeland Security for Water/Sewer	0 0 0 0 0 0 535,000 0 0 0 217,210	0 0 0 0 0 0 545,700 0 0 0	0 0 0 0 0 0 556,614 0 0 0	0 0 0 0 0 0 567,746 0 0 0	579,
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118 7116 7121 7122	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales   Transfer from Solid Waste   Transfer from AO Fund (Escrow)   Homeland Security for Water/Sewer   W/S Prior	0 0 0 0 0 0 535,000 0 0 0 217,210 0 200,000	0 0 0 0 0 545,700 0 0 0 0 0	0 0 0 0 0 0 556,614 0 0 0 0 0	0 0 0 0 0 0 567,746 0 0 0 0	
Other Fi 7100 2660, 7199 7112 7113 7115 7120 7118 7116 7121 7122 3491 3999 3206	Inancing Sources    2008 Bond Proceeds   Operating Transfers In   CDBG Reimbursements   Trexler Maintenance Grant   ADIDA   Water/Sewer Proceeds   Golf Course Contract Revenue   Sewage Capacity Sales   Transfer from Solid Waste   Transfer from AO Fund (Escrow)   Homeland Security for Water/Sewer	0 0 0 0 0 0 535,000 0 0 0 217,210	0 0 0 0 0 0 545,700 0 0 0	0 0 0 0 0 0 556,614 0 0 0	0 0 0 0 0 0 567,746 0 0 0	579,

R PL	AN-GENERAL FUND (pg. 4)	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected
EXPEN Person	IDITURES nel					
02	Permanent Wages (NET of Vacancy Factor)	44,064,550	45,386,487	46,748,081	48,150,524	49,595
03	Holiday Pay	1,681,947	1,732,405	1,784,378	1,837,909	1,893
04	Temporary Wages	1,337,728	1,377,860	1,419,196	1,461,772	1,505
05	Education Pay	135,400	139,462	143,646	147,955	152
06	Premium Pay	3,750,897	3,863,424	3,979,327	4,098,706	4,221
07	Extra Duty Pay	450,000	463,500	477,405	491,727	506
08	Longevity	693,593	714,401	735,833	757,908	780
09	Uniform Allowance	168,700	173,761	178,974	184,343	189
11	Shift Differential	273,255	281,453	289,896	298,593	307
12	FICA	2,099,636	2,162,625	2,227,504	2,294,329	2,363
14	Pension	15,155,493	15,300,000	15,300,000	15,300,000	15,300
	11.	16,703,803	17,873,069	19,124,184	20,462,877	21,895
15, 16	Insurance - Employee Group	10,703,003	11,010,000	10,121,101	20, 102,011	
otal P	ersonnel	86,515,002	89,468,446	92,408,423	95,486,643	
otal P	ersonnel es & Charges	86,515,002	89,468,446	92,408,423	95,486,643	98,710,
otal Poservice	ersonnel es & Charges   Electric	<b>86,515,002</b> 1,051,908	1,067,687	<b>92,408,423</b> 1,083,702	<b>95,486,643</b> 1,099,957	<b>98,710,</b> 1,116
otal Poservice	es & Charges   Electric   Telephone	1,051,908 251,920	1,067,687 255,699	92,408,423 1,083,702 259,534	95,486,643 1,099,957 263,427	98,710, 1,116 267
Service 20 22 24	es & Charges   Electric   Telephone   Postage & Shipping	1,051,908 251,920 152,400	1,067,687	<b>92,408,423</b> 1,083,702	<b>95,486,643</b> 1,099,957	98,710, 1,116 267 161
Otal Pose 20 22 24 26	ersonnel es & Charges    Electric   Telephone   Postage & Shipping   Printing	1,051,908 251,920	1,067,687 255,699 154,686	92,408,423 1,083,702 259,534 157,006	95,486,643 1,099,957 263,427 159,361	1,116 267 161
Otal Posts	ersonnel es & Charges    Electric   Telephone   Postage & Shipping   Printing   Mileage	1,051,908 251,920 152,400 170,092	1,067,687 255,699 154,686 172,643	1,083,702 259,534 157,006 175,233	95,486,643 1,099,957 263,427 159,361 177,862	1,116 267 161 180
Otal Pose 20 22 24 26	ersonnel  es & Charges    Electric   Telephone   Postage & Shipping   Printing   Mileage   Rentals	1,051,908 251,920 152,400 170,092 10,865	1,067,687 255,699 154,686 172,643 11,028	1,083,702 259,534 157,006 175,233 11,193	1,099,957 263,427 159,361 177,862 11,361	1,116 267 161 180 11
20 22 24 26 28 30	ersonnel  S & Charges    Electric     Telephone     Postage & Shipping     Printing     Mileage     Rentals     Publications & Memberships	1,051,908 251,920 152,400 170,092 10,865 770,321	1,067,687 255,699 154,686 172,643 11,028 781,876	1,083,702 259,534 157,006 175,233 11,193 793,604	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508	1,116 267 161 180 11 817
20 22 24 26 28 30 32	ersonnel  S & Charges    Electric     Telephone     Postage & Shipping     Printing     Mileage     Rentals     Publications & Memberships     Training & Professional Development	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173	92,408,423 1,083,702 259,534 157,006 175,233 11,193 793,604 174,756	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508 177,377	1,116 267 161 180 11 817 180 422
20 22 24 26 28 30 32 34	ersonnel  S & Charges    Electric     Telephone     Postage & Shipping     Printing     Mileage     Rentals     Publications & Memberships	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042	1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103	1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254	1,116 267 167 180 11 817 180 422 210
20 22 24 26 28 30 32 34 40 41	ersonnel  es & Charges    Electric     Telephone     Postage & Shipping     Printing     Mileage     Rentals     Publications & Memberships     Training & Professional Development     Civic Expenses     Arts Expenses	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579	1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672	1,116 267 161 180 11 817 180 422 210
Cotal Posts	ersonnel  Se & Charges    Electric     Telephone     Postage & Shipping     Printing     Mileage     Rentals     Publications & Memberships     Training & Professional Development     Civic Expenses	86,515,002 1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600 100,000	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579 100,000	1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603 100,000	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672 100,000	1,116 267 161 180 11 817 180 422 210 1,806
Cotal Parameter Service 20 22 24 26 28 30 32 34 40 41 42	es & Charges    Electric   Telephone   Postage & Shipping   Printing   Mileage   Rentals   Publications & Memberships   Training & Professional Development   Civic Expenses   Arts Expenses   Repairs & Maintenance	86,515,002 1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600 100,000 1,702,506	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579 100,000 1,728,044	1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603 100,000 1,753,964	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672 100,000 1,780,274	1,116 267 161 180 11 817 180 422 210 1,806 314
Cotal Post Process	Electric Telephone Postage & Shipping Printing Mileage Rentals Publications & Memberships Training & Professional Development Civic Expenses Arts Expenses Repairs & Maintenance Professional Service Fees	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600 100,000 1,702,506 296,750	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579 100,000 1,728,044 301,201	1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603 100,000 1,753,964 305,719	95,486,643 1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672 100,000 1,780,274 310,305	1,116 267 161 180 11 817 180 422 210 1,806 314
Cotal Position    Cotal Positi	Electric Telephone Postage & Shipping Printing Mileage Rentals Publications & Memberships Training & Professional Development Civic Expenses Arts Expenses Repairs & Maintenance Professional Service Fees Other Contract Services Grant, Non-City Charges	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600 100,000 1,702,506 296,750 5,780,109	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579 100,000 1,728,044 301,201 6,000,000	92,408,423 1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603 100,000 1,753,964 305,719 6,000,000	1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672 100,000 1,780,274 310,305 6,000,000	1,116 267 161 180 11 817 180 422 210 1,806 314
20 22 24 26 28 30 32 34 40 41 42 44 46 48	Electric Telephone Postage & Shipping Printing Mileage Rentals Publications & Memberships Training & Professional Development Civic Expenses Arts Expenses Repairs & Maintenance Professional Service Fees Other Contract Services	1,051,908 251,920 152,400 170,092 10,865 770,321 169,629 398,071 198,600 100,000 1,702,506 296,750 5,780,109	1,067,687 255,699 154,686 172,643 11,028 781,876 172,173 404,042 201,579 100,000 1,728,044 301,201 6,000,000	92,408,423 1,083,702 259,534 157,006 175,233 11,193 793,604 174,756 410,103 204,603 100,000 1,753,964 305,719 6,000,000	1,099,957 263,427 159,361 177,862 11,361 805,508 177,377 416,254 207,672 100,000 1,780,274 310,305 6,000,000	98,710,  1,116 267 161 180 11 817 180 422 210 1000 1,806 314 6,000

R PL	_AN-GENERAL FUND (pg. 5)	2020 Proposed Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Materia	als & Supplies					
54	Repair & Maintenance Supplies	950,090	964,341	978,806	993,489	1,008,39
55	Property Repairs	40,000	40,600	41,209	41,827	42,45
56	Uniforms	532,781	540,773	548,884	557,118	565,47
58	Office Supplies	0	0	0	0	
60	Vehicle Parts	0	0	0	0	
62	Fuels, Oils & Lubricants	1,024,244	1,039,608	1,055,202	1,071,030	1,087,09
64	Pipe & Fittings	22,000	22,330	22,665	23,005	23,35
66	Chemicals	204,290	207,354	210,465	213,622	216,82
68	Operating Materials & Supplies	986,848	1,001,651	1,016,675	1,031,926	1,047,40
Total M	laterials & Supplies	3,760,253	3,816,657	3,873,907	3,932,015	3,990,99
	Outlays   IMachinery & Equipment	01	0	0	0	
71	Machinery & Equipment					
72	Equipment	634,776	644,298	653,962 0	663,772	673,72
76	Construction Contracts	0	0		0	272 TA
Total C	apital Outlays	634,776	644,298	653,962	663,772	673,728
Sundry	,					
78	Contingencies	150.000	150,000	150,000	150,000	150,00
84	Capital Fund Contribution	833,000	(2,400,000)	0	0	· · · · · · · · · · · · · · · · · · ·
87	Unfunded Pension Liability	0	0	0	0	
88	Debt Service & Interfund Transfers	15,159,781	15,000,000	13,000,000	12,000,000	11,400,00
89	Pension - Additional POB	0	0	0	0	
90	Refunds	170,800	174,216	177,700	181,254	184,87
99	Prior Year Commitments/Encumbrance Reserve	0	0	Ō	0	
Total S		16,313,581	12,924,216	13,327,700	12,331,254	11,734,87
TOTAL	EXPENDITURES	118,971,709	118,909,625	122,409,340	124,649,712	127,438,42
	L REVENUES	116,571,352	118,577,953	121,181,025	123,849,291	126,584,52
TOTAL	LKEVENUES					
	RPLUS/DEFICIT	(2,400,357)	(331,672)	(1,228,315)	(800,421)	(853,90