THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
REVENUES:				
TAXES:				
Real estate:				
Current	$ 28,850,000	$ 28,850,000	$ 28,185,465	$ (664,535)
Prior year	1,300,000	1,300,000	1,362,705	62,705
Lehigh County Tax Claims	10,000	10,000	6,516	(3,484)
Total Real Estate Taxes	30,160,000	30,160,000	29,554,686	(605,314)
Act 511 Taxes:				
Earned Income	7,650,000	7,650,000	7,399,626	(250,374)
Residence Per Capita	265,000	265,000	180,018	(84,982)
Amusement Devices	25,000	25,000	26,509	1,509
Deed Transfer	1,655,000	1,655,000	941,703	(713,297)
Local Services Tax	3,400,000	3,400,000	1,894,189	(1,505,811)
Business Privilege	6,500,000	6,500,000	6,512,894	12,894
Total Act 511 Taxes	19,495,000	19,495,000	16,954,939	(2,540,061)
TOTAL TAXES	49,655,000	49,655,000	46,509,625	(3,145,375)
LICENSES AND PERMITS:				
Business Licenses	400,000	400,000	420,835	20,835
Billboard & Sign Permits/Licenses	10,000	10,000	7,355	(2,645)
Building Permits & Licenses	625,000	625,000	482,110	(142,890)
Plumbing Permits & Licenses	200,000	200,000	115,224	(84,776)
Electrical Permits & Licenses	300,000	300,000	216,591	(83,409)
Sheet Metal Techniciam License	-	-	113,810	113,810
Liquor Licenses	60,000	60,000	56,950	(3,050)
Health Bureau Permits & Licenses	153,000	153,000	154,697	1,697
Rental Inspection Program	825,000	825,000	557,309	(267,691)
Zoning Permits & Fees	100,000	100,000	60,038	(39,962)
Fire Department Inspection Fees	60,000	60,000	75,564	15,564
CATV Franchise Fees	1,000,000	1,000,000	1,196,272	196,272
Other Permits & Licenses	250,000	250,000	114,861	(135,139)
TOTAL LICENSES AND PERMITS	3,983,000	3,983,000	3,571,616	(411,384)

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
FINES AND FORFEITS:				
District Court	$ 350,000	$ 350,000	$ 301,498	$ (48,502)
Parking Authority Reimbursment	50,000	50,000	1,429	(48,571)
Fines & Restitution	185,000	185,000	158,906	(26,094)
TOTAL FINES AND FORFEITS	585,000	585,000	461,833	(123,167)
INTERGOVERNMENTAL REVENUES:				
Health Grants Acts 315 & 12	800,000	800,000	769,373	(30,627)
Health Categorical Grants	1,064,024	1,142,137	1,275,418	133,281
Police/Fire Training	500,000	500,000	294,516	(205,484)
State Aid for Pension	3,825,000	3,825,000	3,703,795	(121,205)
Police Grants/Reimbursements	1,759,000	1,914,948	1,175,474	(739,474)
Forfeiture Receipts	440,000	440,000	334,467	(105,533)
Other Grants/Miscellaneous	1,775,000	3,886,154	1,471,948	(2,414,206)
TOTAL INTERGOVERNMENTAL REVENUES	10,163,024	12,508,239	9,024,991	(3,483,248)
CHARGES FOR SERVICES:				
Department Earnings:				
Tax/Municipal Certifications	150,000	150,000	93,055	(56,945)
A.S.D. Tax Billing/Reimbursement	65,000	65,000	57,554	(7,446)
Police Extra Duty Jobs	550,000	550,000	570,325	20,325
Health Bureau Services	60,000	60,000	15,316	(44,684)
Street Excavation/Restoration	60,000	60,000	21,432	(38,568)
Printing & Copier Fees	115,000	115,000	92,081	(22,919)
Other Charges for Service	200,000	230,083	364,354	134,271
Vehicle Towing Agreement	145,000	145,000	181,500	36,500
EMS Transit Fees	3,125,000	3,125,000	3,017,899	(107,101)
Warrants of Survey	15,000	15,000	11,344	(3,656)
Total Departmental Earnings	4,485,000	4,515,083	4,424,860	(90,223)

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
Municipal Recreation:				
Swimming Pool Fees	140,000	140,000	154,786	14,786
Recreation Fees	80,000	80,000	94,392	14,392
Total Municipal Recreation	220,000	220,000	249,178	29,178
General Fund Service Charges:				
Water Service Charges	1,831,421	1,831,421	1,831,421	-
Sewer Service Charges	1,624,425	1,624,425	1,624,425	-
Other Service Charges	747,274	747,274	927,279	180,005
Total General Fund Service Charges	4,203,120	4,203,120	4,383,125	180,005
TOTAL CHARGES FOR SERVICE	8,908,120	8,938,203	9,057,163	118,960
INVESTMENT INCOME	690,250	690,250	279,648	(410,602)
OTHER INCOME:				
Rental of City Property	100,000	100,000	147,138	47,138
Contributions	175,000	177,730	124,403	(53,327)
Damage to City Property	60,000	60,000	27,028	(32,972)
Lights in the Parkway	150,000	150,000	105,266	(44,734)
Pennsylvania Utility Realty Tax	65,000	65,000	65,702	702
Allentown Housing Authority	25,000	25,000	96,394	71,394
Sewage Capacity Sales	1,250,000	1,250,000	2,300,000	1,050,000
City Auction Proceeds	100,000	100,000	23,138	(76,862)
Equipment Fund Transfer	996,306	996,306	996,306	-
Recreation/Special Events	10,000	10,000	4,147	(5,853)
Casino Fee	850,000	850,000	779,873	(70,127)
Miscellaneous	1,100,000	1,100,000	1,135,397	35,397
TOTAL OTHER INCOME	4,881,306	4,884,036	5,804,792	920,756
TOTAL REVENUES	$ 78,865,700	$ 81,243,728	$ 74,709,668	$ (6,534,060)

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
EXPENDITURES:				
GENERAL GOVERNMENT:				
Nondepartmental:				
City Council	363,648	437,929	305,336	132,593
Office of the Mayor	301,455	318,413	307,334	11,079
City Controller	201,260	214,579	186,582	27,997
Law	544,851	570,591	517,155	53,436
General and Civic	1,863,806	1,863,806	2,024,140	(160,334)
Total Nondepartmental	3,275,020	3,405,318	3,340,547	64,771
Department of Finance				
Finance	3,581,017	3,716,066	3,406,341	309,725
Total Department of Finance	3,581,017	3,716,066	3,406,341	309,725
Human Resources	531,338	555,640	426,089	129,551
Total Human Resources	531,338	555,640	426,089	129,551
Management Systems:				
Management Director & Information Svcs	1,750,519	1,835,850	1,651,498	184,352
TOTAL MANAGEMENT SYSTEMS	1,750,519	1,835,850	1,651,498	184,352
TOTAL GENERAL GOVERNMENT	9,137,894	9,512,874	8,824,475	688,399
PUBLIC SAFETY:				
Department of Public Safety:				
Police	29,321,696	30,682,365	30,326,637	355,728
Fire	16,105,634	16,927,129	16,733,896	193,233
Communications	729,574	773,177	563,060	210,117
TOTAL PUBLIC SAFETY	46,156,904	48,382,671	47,623,593	759,078

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
PUBLIC WORKS:				
Department of Public Works:				
Director's office	130,032	174,839	139,245	35,594
Building Maintenance	2,399,969	2,498,569	1,966,903	531,666
Fleet Maintenance Operation	3,009,326	3,014,852	2,764,524	250,328
Streets	2,000,826	2,084,222	1,745,073	339,149
Traffic Planning and Control	924,222	981,653	835,767	145,886
Street Lighting	526,948	531,169	484,413	46,756
TOTAL PUBLIC WORKS	8,991,323	9,285,304	7,935,925	1,349,379
HEALTH AND SANITATION:				
Department of Community Development:				
Health	2,624,224	2,828,429	2,643,683	184,746
TOTAL HEALTH AND SANITATION	2,624,224	2,828,429	2,643,683	184,746
PARKS AND RECREATION:				
Department of Community Development:				
Park Maintenance	793,571	863,975	678,619	185,356
Recreation	602,899	665,507	589,105	76,402
Swimming Pool Operation	414,058	409,981	330,966	79,015
TOTAL PARKS AND RECREATION	1,810,528	1,939,463	1,598,690	340,773
COMMUNITY DEVELOPMENT:				
Department of Community Development:				
Director's Office	1,389,083	3,272,099	2,035,693	1,236,406
Planning and Zoning	725,708	1,215,889	1,052,840	163,049
Building Standards & Safety	2,858,673	3,016,854	2,249,141	767,713
TOTAL COMMUNITY DEVELOPMENT AND PLANNING	4,973,464	7,504,842	5,337,674	2,167,168
CAPITAL OUTLAYS	996,306	1,047,259	895,728	151,531
TOTAL CAPITAL OUTLAYS	996,306	1,047,259	895,728	151,531
TOTAL EXPENDITURES	74,690,643	80,500,842	74,859,768	5,641,074
Excess (deficiency) of revenues over (under) expenditures	$ 4,175,057	$ 742,886	$ (150,100)	$ (892,986)

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (continued)
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
OTHER FINANCING SOURCES (USES):				
Operating Transfers In:				
Homeland Security for Water/Sewer	200,000	200,000	200,000	-
CD Block Grant Reimbursement	695,000	695,000	478,254	(216,746)
Operating Transfers Out:				
Debt Service Fund	(6,311,672)	(6,431,672)	(6,411,662)	20,010
911 Fund	(450,000)	(450,000)	(450,000)	-
TOTAL OTHER FINANCING SOURCES (uses) net	(5,866,672)	(5,986,672)	(6,183,408)	(196,736)
Net change in fund balances:	$ (1,691,615)	$ (5,243,786)	$ (6,333,508)	$ (1,089,722)
Add back reserve for encumbrances			810,719	
Net effect of other income, and expenditure accruals			1,605,304	
Net change in fund balances			(3,917,485)	
FUND BALANCES , BEGINNING OF YEAR			8,205,189	
FUND BALANCES, END OF YEAR			$ 4,287,704	

See notes to financial statements.

CITY OF ALLENTOWN, PENNSYLVANIA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -

BUDGETARY BASIS - LIQUID FUELS FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Liquid Fuels Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
REVENUES:				
INTERGOVERNMENTAL REVENUES:				
PA Liquid Fuels Tax	$ 2,100,000	$ 2,100,000	$ 1,989,546	$ (110,454)
State Aid for Pension	9,100	9,100	13,319	4,219
TOTAL INTERGOVERNMENTAL REVENUES	2,109,100	2,109,100	2,002,865	(106,235)
INVESTMENT INCOME	20,000	20,000	6,990	(13,010)
OTHER INCOME:				
Miscellaneous	5,000	5,000	59,990	54,990
TOTAL OTHER INCOME	5,000	5,000	59,990	54,990
TOTAL REVENUES	$ 2,134,100	$ 2,134,100	$ 2,069,845	$ (64,255)
EXPENDITURES:				
PUBLIC WORKS				
Department of Public Works:				
Streets	2,527,769	2,677,769	1,998,505	679,264
TOTAL PUBLIC WORKS	2,527,769	2,677,769	1,998,505	679,264
TOTAL EXPENDITURES	2,527,769	2,677,769	1,998,505	679,264
Excess (deficiency) of revenues over (under) expenditures	$ (393,669)	$ (543,669)	$ 71,340	$ 615,009

CITY OF ALLENTOWN, PENNSYLVANIA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -

BUDGETARY BASIS - LIQUID FUELS FUND

FOR THE YEAR ENDED DECEMBER 31, 2009

	Liquid Fuels Fund			
	Original Budget	Final Budget	Actual	Variance - Final Budget
Net change in fund balances:	$ (393,669)	$ (543,669)	71,340	$ 615,009
Add back reserve for encumbrances			-	
Net effect of other income, and expenditure accruals			(20,042)	
Net change in fund balances			51,298	
FUND BALANCES, BEGINNING OF YEAR			983,182	
FUND BALANCES, END OF YEAR			$ 1,034,480	

Statement consists of both facing pages

BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets as required by the City Charter are adopted by City Council on a cash basis and include appropriations to cover prior and anticipated current encumbrances. Appropriations not reserved for encumbrances lapse at the year-end. Budgets are legally adopted for the General Fund, Liquid Fuels Fund, Debt Service Fund and Capital Projects Fund.

The City Administration on or before November 1 presents the proposed budgets to City Council. A series of public hearings and discussions occur related to the budgets and on or before December 15, City Council approves the budgets. At the time of the budget adoptions, City Council adopts various ordinances related to tax rates and other rates and fees.

The City Charter requires the City's legal level of budgetary control to be at the fund level. As a management control, the Finance Director has the power to authorize the transfer of any unexpended balance between accounts within a fund.

For the year ended December 31, 2009, for all legally budgeted funds, budgetary expenditures did not exceed appropriations.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2009

Pennsylvania Municipal Retirement System Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As a Percentage of Covered Payroll ((b-a)/c)
January 1, 2005	$ 90,697,840	$ 86,407,368	$ (4,290,467)	104.97 %	$ 23,686,928	(18.11) %
January 1, 2007	101,184,335	87,426,679	(13,757,656)	115.74 %	24,003,648	(57.31) %
January 1, 2009	115,563,078	100,741,210	(14,821,868)	114.71 %	27,337,110	(54.22) %

City Plans:

Officers and Employees Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As a Percentage of Covered Payroll ((b-a)/c)
January 1, 2005	25,215,689	28,033,347	2,817,658	89.95 %	431,051	653.67 %
January 1, 2007	21,982,132	25,711,360	3,729,228	85.50 %	327,197	1,139.75 %
January 1, 2009	17,238,602	23,095,953	5,857,351	74.64 %	370,644	1,580.32 %

CITY OF ALLENTOWN, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2009

Policemen's Pension Fund Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	OALL/(UAAL) As a Percentage of Covered Payroll ((b-a)/c)
January 1, 2005	62,621,976	110,991,994	48,370,018	56.42 %	9,429,081	512.99 %
January 1, 2007	64,733,840	114,801,290	50,067,450	56.39 %	10,126,336	494.43 %
January 1, 2009	62,199,346	132,505,514	70,306,168	46.94 %	11,384,012	617.59 %

Firemen's Pension Fund Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	OALL/(UAAL) As a Percentage of Covered Payroll ((b-a)/c)
January 1, 2005	42,012,732	61,631,376	19,618,644	68.17 %	7,310,105	268.38 %
January 1, 2007	43,525,113	64,764,292	21,239,179	67.21 %	7,350,267	288.96 %
January 1, 2009	42,706,507	77,233,681	34,527,174	55.30 %	9,386,995	367.82 %

Other Post-Employment Benefit Plan:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	OALL/(UAAL) As a Percentage of Covered Payroll ((b-a)/c)
January 1, 2008	-	53,394,629	53,394,629	- %	47,322,646	112.83 %
January 1, 2009	-	51,107,112	51,107,112	- %	48,978,980	104.34 %

CITY OF ALLENTOWN, PENNSYLVANIA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF EMPLOYER'S CONTRIBUTIONS
FOR THE SIX YEARS ENDED DECEMBER 31, 2009

	City of Allentown Plans									
	Officers and Employees		Policemen		Firemen		Pennsylvania Municipal Retirement System		Other Post-Employment Benefits	
Year Ended	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contribution	Annual Required Contribution	Percentage Contribution
December 31, 2004	-	N/A	2,576,421	100 %	933,502	100 %	345,520	100 %		
December 31, 2005	-	N/A	2,812,373	100 %	1,018,632	100 %	358,968	100 %		
December 31, 2006	-	N/A	3,010,528	100 %	1,241,367	100 %	446,843	100 %		
December 31, 2007	528,875	100 %	5,841,327	100 %	3,049,326	100 %	1,263,532	100 %		
December 31, 2008	355,279	100 %	6,022,935	100 %	3,106,329	100 %	1,374,389	100 %	3,856,279	47 %
December 31, 2009	451,053	100 %	7,115,495	100 %	3,565,384	100 %	1,217,945	100 %	3,734,207	49 %

CITY OF ALLENTOWN, PENNSYLVANIA

REQUIRED SUPPLEMENTARY INFORMATION
POLICEMEN, FIREMEN AND OFFICERS AND EMPLOYEES PENSION FUNDS
AND OTHER POST -EMPLOYMENT BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Policemen Pension Fund	Firemen Pension Fund	Officers and Employees Pension Fund	Other Post-Employment Benefits
Valuation date	January 1, 2009	January 1, 2009	January 1, 2009	January 1, 2009
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level dollar	Level dollar	Level dollar	Level % of pay
Amortization period	15.77 years	16.65 years	13.94 years	28 years
Asset value method	*	*	*	N/A
Actuarial assumptions:				
Investment rate of return	8.00%	8.00%	8.00%	4.00%
Projected salary increases	5.00%	3.4%-5%	5.00%	3.5% per year due to inflation, plus 1.5% due to merit

* Five year fresh start smoothing method described in Internal Revenue Procedure 2000-40, Approval 16