



Memo

To: Ed Pawlowski, Mayor
President and Members of City Council

From: Brent Hartzell, Finance Director

Date: December 6, 2017

Re: Budget Memo #6 – General Fund, Golf Fund and Risk Management Fund

The following changes have been made to the 2018 Proposed Budget:

General Fund Revenue

Amending pages 1, 2 and 3 – General Fund Revenue to increase CATV Franchise Fees (000-2931) an additional \$170,000; Deed Transfer Tax (000-2907) an additional \$100,000; Business Privilege Tax (000-2909) an additional \$119,000; Zoning Permits and Fees (000-2924) an additional \$56,965; Water/Sewer Prior (000-3999) an additional \$100,000; State Aid Pension (000-5241) an additional \$213,032; and Miscellaneous (000-6170) to include a payment from ANIZDA in the amount of \$250,000. Revised Pages 1, 2, and 3 and attached.

General Fund – Public Works

Amending page 107 – Communications Telephone Program to add an additional \$4,000 in account 46, Other Contract Services, (000-03-0808-0003-46) for the City's language line which was not included in the original submission of the Proposed Budget. A revised page 107 is included.

General Fund – Fire/EMS

Amending page 143 and 144 – Fire, Emergency Medical Services: Due to an incorrect setting in one employee's Eden file that salary was not included in the total wages for Paramedics. Therefore, an additional \$62,244 needs to be added to Permanent Wages and \$728 needs to be included in Longevity. Revised pages 143 and 144 are attached.

Golf Fund

Amending page 410 – Golf Course, Administration to add an additional \$25,000 in account 50 – Other Services and Charges to cover credit card service charges.

Also, amending page 400 – Golf Course Revenue to reflect the following increases in Revenue:

091-3182 – Cart Rentals – increase of \$10,000

091-3183 – Green Fees – increase of \$10,000

091-3184 – Driving Range – increase of \$5,000

Revised pages 400 and 410 are attached.

Risk Management Fund

Amending page 342 – Risk Management Property and Casualty to add \$13,750 to account 46, Other Contract Services, for Insurance Broker Tech/Service Fee.

Also, amend page 346 – Risk Management Worker's Compensation by subtracting \$13,750 from account 46, Other Contract Services. The Insurance Broker Service Fee belongs in Program 1, Property and Casualty.

The 2018 Proposed Budget Detail book is also being amended on page 238 to separate the funds allotted for the purchase of first aid kits in the amount of \$4,000 from the DOT Drug Testing Program for random testing and Professional Service Fees of \$21,000. This amendment is being made at the request of the City Controller.

cc:	Debi Bowman	Barbara Wagenhurst
	Susan Wild	Luisa Follweiler
	Michael Hanlon	Leonard Lightner
	Jeff Glazier	John Marchetto
	Craig Messinger	FOP President
	Chief Glen Dorney	IAFF President
	Chief Lee Laubach, Jr.	SEIU President
	Mike Moore	MESA President
	Lindsay Taylor	The Morning Call
	Bina Patel	

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

	<u>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
Available Cash Balance 01/01/2017			10,339,344	
Projected Cash Balance 01/01/2018				8,483,223
Transfer from Assigned Funds - POB			2,498,501	3,450,000
Revenues:				
Taxes:				
Real Estate Tax:				
000-2900 Earned Income - ACT 205	4,000,000	4,000,000	3,800,000	4,000,000
000-2901 City R/E Current	29,650,000	29,650,000	29,500,000	29,675,000
000-2903 City R/E Prior	1,450,000	1,450,000	1,300,000	1,300,000
000-2904 R/E L/C Tax Claim	500	500	0	0
Act 511 Taxes:				
000-2905 Local Services Tax	1,900,000	1,900,000	1,700,000	1,700,000
000-2906 Earned Income Tax	24,723,913	24,723,913	26,100,000	28,500,000
000-2907 Deed Transfer Tax	1,650,000	1,650,000	1,450,000	1,600,000
000-2909 Business Privilege Tax	6,850,000	6,850,000	7,000,000	7,369,000
000-2910 Amusement Device Tax	11,000	11,000	11,000	11,000
000-2911 Per Cap Tax (Prior Year)	0	0	115,700	0
Total Taxes	70,235,413	70,235,413	70,976,700	74,155,000
Permits & Licenses:				
000-2913 Bus Priv License	425,000	425,000	425,000	425,000
000-2914 Liquor License Revenue	60,000	60,000	60,000	60,000
000-2916 Building Permits & Fees	600,000	600,000	620,000	966,000
000-2918 Plumbing Permits & Fees	110,000	110,000	120,000	183,000
000-2920 Electrical Permits & Fees	230,200	230,200	250,000	290,000
000-2921 Sheet Metal Technician License Fees	15,800	15,800	20,000	21,000
000-2922 Billboard Sign Permits	8,500	8,500	21,000	14,000
000-2924 Zoning Permits & Fees	75,000	75,000	80,000	385,501
000-2926 Health Bureau Permits/Lic	240,000	240,000	250,000	255,000
000-2928 Fire Dept Inspection Fees	90,000	90,000	90,000	99,000
000-2930 Other Permits & Licenses	380,450	380,450	200,000	282,150
000-2931 CATV Franchise Fees	1,300,000	1,300,000	1,470,000	1,470,000
000-2932 Rental Registration/License Fee	1,975,000	1,975,000	2,200,000	2,300,975
000-2933 Presales Inspections	160,000	160,000	160,000	450,825
000-2940 Shade Tree Permits/Fees	2,000	2,000	2,000	2,000
Total Permits & Licenses	5,671,950	5,671,950	5,968,000	7,204,451

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

	<u>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
Charges for Services:				
<u>Department Earnings:</u>				
000-3101 Tax Certifications	143,000	143,000	119,000	143,000
000-3102 Municipal Certifications	10,000	10,000	12,000	15,000
000-3106 Printer/Copier Fees	75,000	75,000	75,000	75,000
000-3204 Street Excav & Rest	60,000	60,000	70,000	65,000
000-3205 Warrants of Survey	15,000	15,000	15,000	15,000
000-3208 Towing Agreements	262,500	262,500	276,000	276,000
000-3410 Health Bureau Services	122,900	122,900	124,410	122,550
000-3417 EMS Transit Fees	3,670,000	3,670,000	3,200,000	3,670,000
000-3495 Other Charges for Service	30,000	30,000	30,000	30,000
000-3497 Police Extra Duty Jobs	600,000	600,000	450,000	450,000
000-3999 W/S Prior	350,000	350,000	225,000	290,000
Total Department Earnings	5,338,400	5,338,400	4,596,410	5,151,550
<u>Municipal Recreation:</u>				
000-3430 Swimming Pool Fees	225,000	225,000	111,403	225,000
000-3435 Recreation	93,000	93,000	78,566	90,000
Total Municipal Recreation	318,000	318,000	189,969	315,000
000-3490 Gen Fund Svc Charges	1,380,582	1,380,582	1,380,582	1,845,864
Total Charges for Services	7,036,982	7,036,982	6,166,961	7,312,414
Fines and Forfeits:				
000-4110 District Court	310,000	310,000	259,770	300,000
000-4112 Fines & Restitution	145,000	145,000	145,000	145,000
000-4113 Allentown Parking Authority Reimb	1,025,000	1,025,000	750,000	750,000
Total Fines and Forfeits	1,480,000	1,480,000	1,154,770	1,195,000
Intergovernmental Revenue:				
000-5213 3rd Party Reimbursements	1,750	1,750	816	1,750
000-5215 Health Categorical Grant	2,055,070	2,055,070	1,977,716	2,031,154
000-5229 Fire Training	12,000	12,000	0	12,000
000-5230 Police Training	200,000	294,061	200,500	200,000
000-5231 Police Grants	248,900	248,900	251,500	248,900
000-5233 Police Reimbursements	535,000	596,781	479,590	535,000
000-5240 Other Grants & Misc	591,780	683,180	591,780	591,780
000-5241 State Aid Pension	4,000,000	4,000,000	4,653,407	4,494,000
000-6195 Casino Fee	3,900,000	3,900,000	3,800,000	3,900,000
Total Intergovernmental Revenue	11,544,500	11,791,742	11,955,309	12,014,584
000-6141 Interest on Investments	11,000	11,000	21,000	60,000

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

	<u>2017 Budget</u>	<u>2017 Adj. Budget</u>	<u>2017 A&E</u>	<u>2018 Proposed</u>
Other Income:				
000-6100 Utility Realty Tax	70,000	70,000	70,000	70,000
000-6110 Altwn Housing Auth	110,000	110,000	110,000	110,000
000-6130 Rental of City Property	245,000	245,000	128,000	128,000
000-6139 Marketing/Advertising	130,000	130,000	130,000	130,000
000-6140 Contributions	50,000	50,000	50,000	75,000
000-6161 Sale of City Property	160,000	160,000	25,100	25,000
000-6165 Health Violation Tickets	6,500	6,500	14,000	11,000
000-6170 Miscellaneous	791,925	791,925	791,250	1,036,546
000-6173 Portnoff Fees Collected	5,000	5,000	1,000	1,000
000-6177 Fire Dept Miscellaneous	12,700	12,700	12,700	12,700
000-6180 Damage to City Property	25,000	25,000	50,000	25,000
000-6191 Lights Parkway - Admissions	160,000	170,000	200,000	200,000
000-6192 Lights Parkway - Sponsors	10,000	10,000	13,500	12,500
000-6193 Recreation/Special Events	23,750	23,750	30,500	34,000
Total Other Income	1,799,200	1,809,875	1,626,050	1,870,746

Other Financing Sources:				
<u>Operating Transfers In:</u>				
000-7112 CDBG Reimbursements	489,933	559,373	489,933	606,568
000-7120 WATER/SEWER LEASE - ANNUAL SEC 3.23	500,000	500,000	504,000	510,000
000-7122 TRANSFER FROM A.O. FUND	217,239	217,239	1,056,000	0
Total Other Financing Sources	1,207,172	1,276,612	2,049,933	1,116,568
Total Revenue	98,986,217	99,313,574	99,918,723	104,928,763
Total Revenue and Assigned Funds			102,417,224	108,378,763

CITY OF ALLENTOWN
PROGRAM BUDGET

		2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
000	GENERAL				
03	PUBLIC WORKS				
0808	COMMUNICATIONS				
0003	TELEPHONES				
Account Number					
0003-02	PERMANENT WAGES	27,409	27,409	27,409	28,219
0003-06	PREMIUM PAY	0	459	350	0
0003-08	LONGEVITY	552	552	552	594
0003-11	SHIFT DIFFERENTIAL	0	9	10	0
0003-12	FICA	2,136	2,136	2,136	2,204
0003-14	PENSION	3,901	3,901	3,901	3,255
0003-16	INSURANCE - EMPLOYEE GRP	13,814	13,814	13,814	11,607
0003-22	TELEPHONE	267,600	267,600	262,600	264,600
0003-42	REPAIRS & MAINTENANCE	5,000	5,000	4,000	5,000
0003-46	OTHER CONTRACT SERVICES	0	0	0	4,000
0003-54	REPAIR & MAINT SUPPLIES	5,000	5,000	4,000	5,000
Total	TELEPHONES	325,412	325,880	318,772	324,479
Total	GENERAL	753,965	753,965	743,688	1,287,569

**CITY OF ALLENTOWN
PERSONNEL SUMMARY**

FUND DEPT BUREAU PROGRAM	000 05 0605 0003	GENERAL FIRE EMERGENCY MEDICAL SERVICES EMERGENCY MEDICAL SERVICES	2013	2014	2015	2016	2017		2017		2018			
							Actual		Final Budget		Actual & Estimated		Proposed Budget	
							Number of Permanent Positions		#	Salaries	#	Salaries	#	Salaries
			-	-	-	-	-	-	-	-	1.0	73,580		
12N		EMS Chief of Operations	1.0	1.0	1.0	1.0	1.0	71,110	1.0	71,110	-	-		
12N		EMS Operations Manager	4.0	4.0	4.0	4.0	4.0	268,384	4.0	268,384	4.0	276,328		
11N		EMS Shift Supervisor	1.0	1.0	1.0	1.0	1.0	61,516	1.0	61,516	1.0	63,674		
09N		EMS Billing Supervisor	1.0	1.0	1.0	1.0	1.0	46,046	1.0	46,046	1.0	47,632		
06N		EMS Billing Specialist	24.0	24.0	24.0	26.0	26.0	1,432,132	26.0	1,432,132	26.0	1,515,805		
31M		Paramedics (FT)	1.0	1.0	1.0	1.0	1.0	46,946	1.0	46,946	1.0	48,133		
08M		Clerk 3	32.0	32.0	32.0	34.0	34.0	1,926,134	34.0	1,926,134	34.0	2,025,152		
		Total Positions												

CITY OF ALLENTOWN
PROGRAM BUDGET

			2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
000	GENERAL					
05	FIRE					
0605	EMERGENCY MEDICAL SERVICES					
0003	EMERGENCY MEDICAL SERVICES					
Account Number			2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
0003-02	PERMANENT WAGES		1,926,134	1,926,134	1,926,134	2,025,152
0003-04	TEMPORARY WAGES		165,000	165,000	165,000	165,000
0003-06	PREMIUM PAY		433,143	433,143	433,143	386,413
0003-08	LONGEVITY		21,812	21,812	21,812	24,428
0003-09	UNIFORM ALLOWANCE		6,000	6,000	6,000	6,000
0003-11	SHIFT DIFFERENTIAL		27,398	27,398	27,398	27,398
0003-12	FICA		197,446	197,446	197,446	196,706
0003-14	PENSION		201,570	201,570	201,570	201,779
0003-15	Employee - Health Insurance Opt Out		1,500	1,500	1,500	1,500
0003-16	INSURANCE - EMPLOYEE GRP		713,724	713,724	713,724	719,603
0003-24	POSTAGE & SHIPPING		100	100	100	100
0003-26	PRINTING		0	0	0	2,000
0003-30	RENTALS		74,911	74,911	74,911	33,500
0003-32	PUBLICATIONS & MEMBERSHIP		1,000	1,000	1,000	1,000
0003-34	TRAINING & PROF. DEVELOP		10,000	10,000	8,000	8,500
0003-42	REPAIRS & MAINTENANCE		37,590	47,590	37,590	60,558
0003-46	OTHER CONTRACT SERVICES		48,000	48,000	48,000	53,670
0003-54	REPAIR & MAINT SUPPLIES		3,500	3,500	3,500	3,500
0003-56	UNIFORMS		40,000	40,000	40,000	40,000
0003-66	CHEMICALS		6,000	6,000	4,500	6,000
0003-68	OPERATING MATERIALS & SUPP		62,500	62,500	62,500	62,600
0003-72	EQUIPMENT		16,000	18,600	16,000	16,000
0003-90	REFUNDS		3,800	3,800	3,800	3,800
Total	EMERGENCY MEDICAL SERVICES		3,997,128	4,010,403	3,993,628	4,045,207
Total	GENERAL		3,997,128	4,010,403	3,993,628	4,045,207

CITY OF ALLENTOWN
PROGRAM BUDGET

091 GOLF COURSE

Account Number	2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
091-3181 TRANSFER FROM TREXLER FUND	95,724	95,724	95,724	0
091-3182 Cart Rentals	355,000	355,000	360,000	360,000
091-3183 Greens Fees	830,000	835,000	823,000	810,000
091-3184 Driving Range	167,000	167,000	163,000	187,000
091-3186 Pro Shop Rental/Miscellaneous	55,000	55,000	63,000	75,000
091-3187 G/C Bar & Rest	30,000	30,000	30,000	24,200
091-3189 State Aid Pension	14,603	14,603	25,235	18,912
Total GOLF COURSE	1,547,327	1,552,327	1,559,959	1,475,112

CITY OF ALLENTOWN
PROGRAM BUDGET

091 GOLF COURSE
08 PARKS AND RECREATION
9001 MUNICIPAL GOLF COURSE
0004 ADMINISTRATION

Account Number	2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
0004-02 PERMANENT WAGES	98,111	98,111	98,111	101,556
0004-04 TEMPORARY WAGES	150,000	139,571	114,000	150,000
0004-06 PREMIUM PAY	3,000	3,000	3,000	2,000
0004-08 LONGEVITY	1,388	1,388	1,388	1,491
0004-12 FICA	19,316	19,316	19,316	19,472
0004-14 PENSION	8,986	8,986	8,986	8,709
0004-16 INSURANCE - EMPLOYEE GRP	34,535	34,535	34,535	34,820
0004-26 PRINTING	1,500	1,500	1,500	1,820
0004-34 TRAINING & PROF. DEVELOP	1,500	2,142	2,135	1,500
0004-46 OTHER CONTRACT SERVICES	60,000	67,500	60,000	68,000
0004-50 OTHER SERVICES & CHARGES	8,000	42,358	25,000	33,000
0004-68 OPERATING MATERIALS & SUPP	10,000	10,250	10,250	10,000
0004-70 PRO SHOP INVENTORY	45,000	45,215	45,050	55,000
0004-72 EQUIPMENT	2,500	1,923	2,500	22,500
Total ADMINISTRATION	443,836	475,795	425,771	509,868

081	RISK MANAGEMENT
02	FINANCE
8001	RISK MANAGEMENT
0001	PROPERTY & CASUALTY

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CITY OF ALLENTOWN
PROGRAM BUDGET

081 RISK MANAGEMENT
02 FINANCE
8001 RISK MANAGEMENT
0002 WORKERS COMPENSATION

Account Number	2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
0002-02 PERMANENT WAGES	59,670	59,670	59,670	59,826
0002-06 PREMIUM PAY	0	0	0	500
0002-08 LONGEVITY	251	251	251	0
0002-11 SHIFT DIFFERENTIAL	0	0	1	0
0002-12 FICA	4,584	4,584	4,584	4,615
0002-14 PENSION	5,991	5,991	5,991	5,806
0002-16 INSURANCE - EMPLOYEE GRP	23,023	23,023	23,023	23,213
0002-32 PUBLICATIONS & MEMBERSHIP	500	500	500	500
0002-34 TRAINING & PROF. DEVELOP	3,500	3,500	500	3,500
0002-36 INS - PROPERTY & CASUALTY	112,000	112,000	112,000	112,000
0002-38 INS - OTHER EMPLOYEE	25,000	25,000	25,000	25,000
0002-46 OTHER CONTRACT SERVICES	49,450	49,450	49,450	35,700
0002-80 SELF-INSURED LOSSES	750,000	750,000	750,000	800,000
0002-86 GENERAL CITY CHARGES	53,601	53,601	53,601	55,209
Total WORKERS COMPENSATION	1,087,570	1,087,570	1,084,571	1,125,869

**CITY OF ALLENTOWN
PROGRAM BUDGET**

Account Number	2017 Budget	2017 Adj. Budget	2017 A&E	2018 Proposed
081 RISK MANAGEMENT				
02 FINANCE				
8001 RISK MANAGEMENT				
0001 PROPERTY & CASUALTY				
Line Item Detail				
6 Seneca Auto Physical Damage Policy				61,501.00
		Line Items Total		463,893.00
0001-44 PROF SERVICES FEES	300,000	500,000	400,000	300,000
Line Item Detail				
1 Professional Service Fees				300,000.00
		Line Items Total		300,000.00
0001-46 OTHER CONTRACT SERVICES	207,750	207,750	157,750	121,500
Line Item Detail				
1 DOT Drug Testing Program for Randoms and Professional Service Fees				21,000.00
2 Bank Fees				12,000.00
3 Auto Liability Claim Handling (PMA)				57,000.00
4 Insurance Broker (EHD)				27,500.00
5 First Aid Kits				4,000.00
		Line Items Total		121,500.00
0001-68 OPERATING MATERIALS & SUPP	3,500	3,500	3,000	3,500
Line Item Detail				
1 Office Supplies, Safety Website, Training Materials				3,500.00
		Line Items Total		3,500.00
0001-80 SELF-INSURED LOSSES	500,000	500,000	800,000	500,000
Line Item Detail				
1 external property claims, testings and lossess				500,000.00
		Line Items Total		500,000.00
0001-81 PROPERTY LOSSES	75,000	281,858	75,000	70,000
Line Item Detail				
1 Property liability claim expenses (internal)				70,000.00
		Line Items Total		70,000.00
0001-85 AUTO LOSSES	150,000	300,000	185,000	300,000
Line Item Detail				
1 Motorized equipment claim repair expenses (internal)				300,000.00