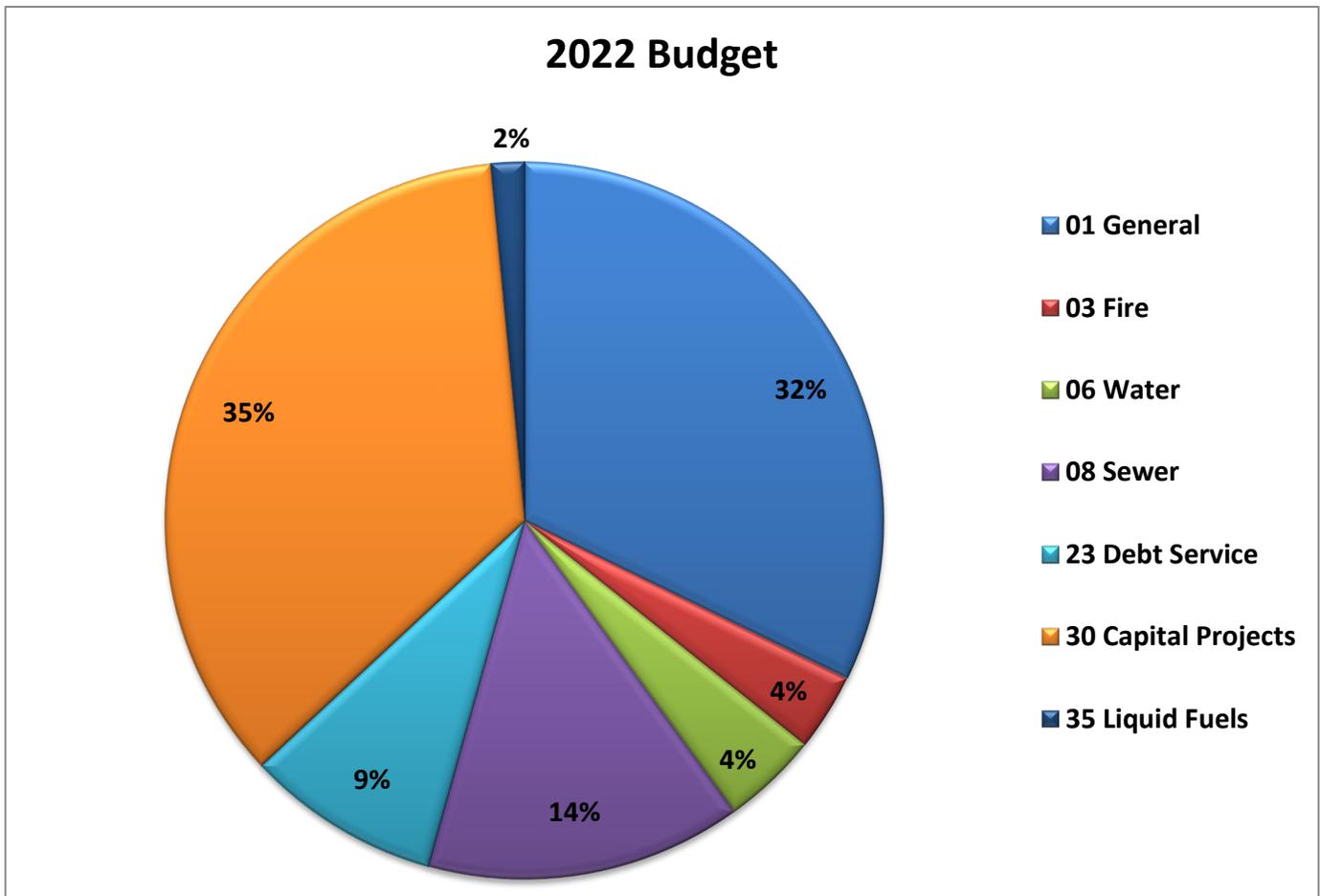


THE BOROUGH OF EMMAUS 2022 BUDGET

Adopted by Council on December 20, 2021

THE BOROUGH OF EMMAUS 2022 BUDGET SUMMARY

Fund	Revenues	Expenses	Deficit / Surplus
01 General	\$13,184,090.00	\$13,184,090.00	\$0.00
03 Fire	\$1,427,930.00	\$1,427,930.00	\$0.00
06 Water	\$1,769,845.00	\$1,769,845.00	\$0.00
08 Sewer	\$5,834,971.00	\$5,834,971.00	\$0.00
23 Debt Service	\$3,578,022.00	\$3,578,022.00	\$0.00
30 Capital Projects	\$14,494,384.00	\$14,494,384.00	\$0.00
35 Liquid Fuels	\$613,833.00	\$613,833.00	\$0.00
TOTAL ALL FUNDS	\$40,903,075.00	\$40,903,075.00	\$0.00



**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	3,843,636.93	4,440,749.18	5,057,853.52	5,000,000	5,069,092.43	5,000,000
301.200	Prior Year	72,454.74	44,635.05	68,427.15	55,000	48,457.26	55,000
301.400	Delinquent Real Estate Taxes	55,546.50	69,545.85	50,237.28	55,000	69,251.36	55,000
301.600	Interim	0.00	0.00	0.00	0	0.00	0
Header Total		3,971,638.17	4,554,930.08	5,176,517.95	5,110,000	5,186,801.05	5,110,000
----- TAXES - ACT 511 AND OTHER -----							
310.000	Per Capita	79,909.06	84,939.25	79,988.05	82,000	89,350.03	82,000
310.100	Real Estate Transfer	279,715.10	256,465.97	307,462.61	240,000	302,729.52	260,000
310.200	Earned Income	1,544,807.01	1,547,630.31	1,541,046.07	1,425,000	1,643,916.83	1,540,000
310.500	Local ServicesTax	247,499.95	241,312.78	229,714.34	234,000	226,730.04	230,000
310.700	Mechanical Device	1,800.00	2,250.00	450.00	1,800	1,875.00	1,800
310.800	Business Priv. Tax	45,910.50	42,666.00	41,820.00	45,000	45,906.96	42,000
Header Total		2,199,641.62	2,175,264.31	2,200,481.07	2,027,800	2,310,508.38	2,155,800
----- LICENSES AND PERMITS -----							
321.330	Cat Licenses	6.00	18.00	0.00	20	0.00	0
321.610	Transient License	380.00	750.00	410.00	500	450.00	500
321.800	Cable Franchise	189,888.08	186,206.43	176,910.80	185,000	168,761.33	175,000
321.900	Moving Permits	579.00	603.00	957.00	500	505.00	500
Header Total		190,853.08	187,577.43	178,277.80	186,020	169,716.33	176,000
----- OTHER PERMITS -----							
322.800	Yd Sale- Auctions	200.00	130.00	245.00	200	100.00	200
Header Total		200.00	130.00	245.00	200	100.00	200
----- FINES AND FORFEITS -----							
331.110	Motor Vehicle	45,410.11	39,576.45	27,088.06	40,000	40,536.90	40,000
331.120	Non-Traffic Fines	15,043.66	4,856.19	6,487.84	10,000	6,413.19	8,000
331.130	State Police Fine	5,878.91	5,434.72	5,019.67	5,500	4,392.91	5,000
Header Total		66,332.68	49,867.36	38,595.57	55,500	51,343.00	53,000
----- CASH AND DIVIDENDS -----							
340.120	Fund Balance	1,015,703.00	608,357.00	770,864.19	1,600,000	1,525,330.68	1,750,000
340.123	Insurance Div.	267,630.66	190,247.84	616,977.71	436,704	613,055.62	166,000
Header Total		1,283,333.66	798,604.84	1,387,841.90	2,036,704	2,138,386.30	1,916,000
----- INTEREST -----							
341.010	Interest	3,491.30	12,562.44	6,199.89	4,000	1,273.86	4,000
Header Total		3,491.30	12,562.44	6,199.89	4,000	1,273.86	4,000
----- RENTAL INCOME -----							
342.100	Rental on Land	239,406.22	273,673.87	220,444.17	33,307	32,807.52	33,307
Header Total		239,406.22	273,673.87	220,444.17	33,307	32,807.52	33,307
----- INTERGOVERNMENTAL REVENUES -----							
354.010	General Authority	51,846.22	47,897.92	0.00	40,000	7,299.57	7,000
354.012	CDBG-Sidewalk	30,000.00	0.00	34,700.00	32,000	31,899.50	32,000
354.015	Federal Grants - FEMA	0.00	0.00	0.00	0	32,000.00	0
354.070	State Grants	12,140.71	243,408.09	187,985.54	0	0.00	0
354.071	Municipal Services	13,720.31	12,197.63	18,000.16	10,000	22,761.83	12,000
354.073	DEP Recycling Perf. Grant	34,443.00	60,602.00	0.00	18,000	36,746.87	18,000
354.077	Bullet Proof Vest	0.00	2,411.63	0.00	0	0.00	0
354.410	SRO Reimbursement	81,779.61	144,680.68	60,541.04	61,371	134,315.81	144,663
Header Total		723,929.85	516,197.95	301,226.74	161,371	265,023.58	213,663
----- OTHER INTERGOV'T REVENUES -----							
355.010	Public Utility Tax (PURTA)	6,636.66	6,495.64	7,454.40	6,500	7,950.21	6,500
355.080	Liquor Licenses	7,600.00	3,350.00	2,750.00	3,600	600.00	3,500
355.140	State Pension	356,013.52	363,555.43	359,439.82	359,440	350,201.63	341,096

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
Header Total		370,250.18	373,401.07	369,644.22	369,540	358,751.84	351,096
---- AMBULANCE REVENUES ----							
357.010	Amb. Interest	0.32	503.67	59.46	50	26.55	50
357.015	Federal Grant	0.00	0.00	0.00	0	4,279.18	0
357.070	Ambulance State Grants	7,037.40	7,155.22	34,677.77	7,000	0.00	7,000
357.080	Amb 3rd Party	661,705.08	717,527.23	637,935.98	675,000	629,988.81	599,000
357.085	Amb Subscription	81,520.00	81,019.85	20,065.00	65,000	910.00	60,000
357.086	Amb Non-Emergency	57,027.36	63,600.39	39,536.10	60,000	50,125.78	40,000
357.088	Amb Donations	20,575.52	25,893.82	24,946.34	20,000	25,519.13	23,000
357.089	Community Outreach	163.00	398.00	595.00	500	520.00	500
357.090	Amb. Record Requests	533.39	751.32	357.95	500	115.36	500
357.100	Ambulance - Misc Revenue	1,790.19	0.00	1.26	0	100.02	0
357.150	Sale of Equipment	0.00	0.00	605.00	0	0.00	0
Header Total		830,352.26	896,849.50	758,779.86	828,050	711,584.83	730,050
----PAYMENT IN LIEU OF TAXES ----							
359.000	Payment in Lieu of Taxes	16,610.00	17,096.00	17,458.00	16,500	16,395.00	16,500
Header Total		16,610.00	17,096.00	17,458.00	16,500	16,395.00	16,500
---- SERVICE CHARGES -ZONING ----							
361.340	Zoning Permits	26,989.00	35,672.20	28,995.00	28,000	34,310.16	28,000
361.500	Zoning Books/Ord	20.00	0.00	0.00	0	100.00	0
Header Total		27,009.00	35,672.20	28,995.00	28,000	34,410.16	28,000
---- SERVICE CHARGES ----							
362.100	Police Reimbursements	24,015.06	18,840.75	1,118.00	12,500	3,151.00	24,000
362.110	Accident Reports	2,666.00	2,911.50	2,092.00	2,600	3,118.05	2,600
362.200	Fire Inspect	11,711.00	19,840.00	8,445.00	14,500	15,840.00	14,500
362.410	Bldg Permits	65,233.65	63,023.08	57,979.50	65,000	138,104.49	250,000
362.430	Plumbing Permits	4,520.00	4,113.00	3,234.00	4,000	6,848.50	4,000
Header Total		108,145.71	108,728.33	72,868.50	98,600	167,062.04	295,100
---- SERVICE CHARGES - ADMINISTRATION ----							
363.100	Curb / Sidewalk Permit	2,578.50	2,509.50	2,097.00	2,500	1,872.52	2,500
363.110	Bid Packets	225.00	220.00	175.00	200	0.00	200
363.120	Code Violations	800.00	700.00	0.00	800	122.25	800
363.500	Street Excavating	4,700.00	22,100.00	3,200.00	4,500	5,025.00	4,500
Header Total		8,303.50	25,529.50	5,472.00	8,000	7,019.77	8,000
----REFUSE-SOLID WASTE----							
364.100	Returned Checks	360.00	570.00	510.00	800	270.00	500
364.300	Refuse Bills	1,197,764.91	1,505,632.38	1,528,417.40	1,500,000	1,509,484.43	1,500,000
364.310	Delinquent Refuse Collection (Payment Plan)					34,523.74	33,000
364.319	Dumpster Fees	12,060.00	10,330.00	11,925.00	12,000	13,440.00	12,000
364.350	Sale of Compost	6,495.00	6,850.00	1,490.00	4,000	5,140.00	5,000
Header Total		1,216,679.91	1,523,382.38	1,542,342.40	1,516,800	1,562,858.17	1,550,500
----HEALTH FEES----							
365.200	Health Insp Fees	7,298.33	7,545.00	7,653.71	7,000	8,905.00	7,000
Header Total		7,298.33	7,545.00	7,653.71	7,000	8,905.00	7,000
----PARKS AND RECREATION REVENUE----							
367.150	Park / Rec Development Fee	1,000.00	1,000.00	0.00	1,000	14,000.00	126,000
367.200	Swimming Pool Fees	119,494.45	126,864.00	0.00	90,000	136,800.70	135,000
367.250	Refreshment Stand Proceeds	39,626.48	46,091.97	0.00	30,000	58,212.62	44,000
367.300	Spec.Ent Donations	8,229.32	12,362.72	5,454.85	8,500	6,103.57	8,000
367.310	Fees/Donations	250.00	1,000.00	50.00	200	0.00	200
367.500	Community Gardens	1,010.00	1,330.00	1,475.00	1,000	1,914.47	1,400
367.800	Field Usage Fees	16,720.00	22,420.00	14,387.50	18,000	12,575.00	14,000
367.900	Pavilion Rentals	32,700.00	33,395.00	19,970.00	24,000	42,017.50	30,000
Header Total		219,030.25	244,463.69	41,337.35	172,700	271,623.86	358,600

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- MISCELLANEOUS REVENUES -----							
380.100	Misc. Revenue	6,186.52	7,893.95	2,001.67	6,500	1,138.32	3,000
380.150	Proceeds from Fixed Asset Sale	70,000.00	27,837.50	3,380,327.26	0	4,650.00	0
380.151	Use of Equipment	1,175.00	55.00	120.00	500	180.00	200
380.152	Convenience Fees	6,957.00	8,166.00	9,164.00	7,500	11,847.50	0
380.155	Employee Health Contribution	10,292.71	16,309.60	18,886.62	27,253	24,953.52	0
380.156	Retiree Health Contribution	9,592.63	8,889.83	18,482.30	11,870	18,994.92	16,924
380.158	Healthcare Wellness Grant	1,000.00	1,000.00	1,000.00	1,000	0.00	1,000
380.322	Handicap Parking App Fee	75.00	75.00	225.00	150	680.00	150
380.410	Misc Police Rev	825.00	5,025.00	5,135.00	5,000	3,300.00	5,000
380.417	K-9 Donations	50.00	275.00	0.00	0	0.00	0
Header Total		111,683.88	76,576.93	3,435,341.85	59,773	65,744.26	26,274
----- ESCROW ACCOUNT -----							
383.000	Developer Reimbursable	90,309.00	133,559.19	217,472.89	150,000	199,814.93	150,000
Header Total		90,309.00	133,559.19	217,472.89	150,000	199,814.93	150,000
----- PRIOR YEAR REFUNDS -----							
394.100	Prior Yr Refunds	140.44	553.04	472.02	1,000	0.00	1,000
Header Total		140.44	553.04	472.02	1,000	0.00	1,000
TOTAL REVENUE		11,684,639.04	12,012,165.11	16,007,667.89	12,870,865	13,560,129.88	13,184,090

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
GENERAL GOVERNMENT ADMINISTRATION							
-----COUNCIL-----							
400.113	Council Salary	16,854.00	16,854.00	18,650.00	20,050	20,050.00	20,050
400.161	FICA-7.65%	1,136.30	983.17	1,105.43	1,534	1,105.43	1,534
Header Total		17,990.30	17,837.17	19,755.43	21,584	21,155.43	21,584
----- MAYOR -----							
401.112	Mayor's Salary	3,600.00	3,600.00	3,600.00	3,600	3,600.00	3,600
401.161	FICA-7.65%	275.40	275.40	275.40	275	275.40	275
401.314	Legal Expense	0.00	0.00	0.00	1,000	0.00	1,000
401.420	Mayor's Dues-Subscriptions	305.00	165.00	235.00	250	85.00	250
Header Total		4,180.40	4,040.40	4,110.40	5,125	3,960.40	5,125
----- FINANCIAL ADMINISTRATION -----							
402.075	Grant Disbursements	0.00	0.00	69,194.50	0	0.00	0
402.120	Boro Mgr Salary (59%)	64,612.02	73,242.10	77,764.36	75,812	78,171.58	78,844
402.130	Treasurer's Salary (64.6%)	49,652.89	50,941.28	55,287.90	54,400	55,368.56	56,575
402.140	Assistant Borough Manager (67%)			0.00	20,000	16,381.28	55,744
402.156	Administration Healthcare					0.00	43,677
402.161	FICA - 7.65%	8,733.10	9,461.55	9,790.25	11,491	11,435.27	14,624
402.220	Bank Fees	3,029.75	8,060.29	8,260.97	6,000	9,330.78	3,000
402.420	Dues and Membership	2,248.10	4,172.52	2,643.43	3,600	3,535.50	4,500
402.460	Seminars-Conferences	4,430.21	4,713.92	680.59	11,706	7,512.57	15,000
Header Total		132,706.07	150,591.66	223,622.00	183,009	181,735.54	271,964
----- REAL ESTATE TAX -----							
403.114	Tax Collector Commission	37,549.95	41,402.09	46,381.92	44,158	44,970.79	29,750
403.161	FICA	2,541.12	3,167.26	3,548.22	3,378	3,440.27	2,276
403.220	Operating Expense	6,547.53	6,338.02	6,008.89	6,500	10,813.24	6,500
403.240	Per Cap Expenses	18,563.35	18,178.51	19,360.51	19,400	18,135.84	19,400
403.510	Prior Yr Tax Refunds	422.62	1,447.63	1,828.54	2,000	3,993.28	2,000
Header Total		65,624.57	70,533.51	77,128.08	75,436	81,353.42	59,926
----- LEGAL EXPENSES -----							
404.314	Legal Services	132,220.06	59,281.61	44,164.41	65,000	38,972.91	65,000
Header Total		132,220.06	59,281.61	44,164.41	65,000	38,972.91	65,000
----- CLERICAL SERVICES -----							
405.140	Office Clerks Wages	34,796.65	35,275.81	44,078.77	38,267	39,556.48	39,898
405.156	Clerical Healthcare					0.00	26,011
405.161	FICA - 7.65%	2,642.45	2,668.15	3,690.80	2,927	2,965.20	3,052
405.210	Office Supplies	7,086.33	9,119.87	15,906.40	9,500	10,262.00	9,500
405.216	Maint.Office Equip	2,062.32	3,003.13	3,743.35	3,500	2,630.19	3,500
405.325	Postage	8,639.83	9,673.90	8,700.45	10,000	9,695.73	10,000
405.331	Mileage	1,694.95	1,642.10	1,579.47	1,700	1,357.66	1,700
405.341	Mileage	7,025.76	8,082.70	12,408.16	7,500	26,224.49	12,500
405.341	Advertising	6,068.03	3,938.47	4,714.24	6,500	9,717.81	6,500
405.342	Printing	4,749.66	31,224.95	26,252.55	32,000	25,728.25	22,500
405.441	Jetpay Payroll Charges	201.00	135.00	150.00	1,500	281.88	1,500
405.460	Clerical Training	13,121.90	13,163.92	13,442.66	13,500	12,296.25	13,500
405.513	LCHA Payment	12,422.31	12,780.84	10,717.25	22,000	12,027.12	22,000
405.701	Computer Maint.	45,270.99	41,255.63	56,288.49	55,000	62,984.12	58,000
405.708	Software Contracts	4,779.50	4,740.00	4,375.00	5,500	4,930.00	5,500
405.709	Copy Machine	7,999.57	8,101.87	10,440.27	8,000	8,000.00	8,000
405.710	Safety Committee						
Header Total		158,561.25	184,806.34	216,487.86	217,394	228,657.18	243,661
----- INSURANCE BENEFITS -----							
406.154	Health Insurance Reimburse.	73,337.90	77,907.65	64,897.63	78,000	71,931.59	101,300
406.155	Health Insurance - Current	1,261,450.53	1,422,807.59	1,375,182.20	1,429,418	1,326,420.86	0

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
406.156	BC/BS-Retir. Employees	505,679.62	560,740.28	653,261.20	626,727	655,780.65	684,787
406.157	Life Ins.-Current Employee	23,804.56	26,162.15	25,794.25	27,715	29,656.06	30,737
406.158	Life Ins-Retired Employees	133.30	132.34	198.08	335,564	126.96	130
406.160	Employees Pension	298,820.37	304,315.01	313,406.00	210	335,564.74	345,465
406.162	Unemployment Comp	7,157.45	14,247.38	45,334.98	8,163	7,857.33	8,808
406.310	Law Enforcement Ins.	24,840.00	24,849.00	25,444.00	25,345	33,926.00	37,318
406.327	Property, Inland Marine, Fidelity I	10,919.53	11,973.00	13,050.96	13,443	10,328.76	11,000
406.328	Liability Insurance	27,227.61	24,182.00	25,914.52	27,112	26,766.00	28,011
406.350	Automobile Insurance	22,358.77	22,867.75	22,745.18	25,351	28,274.01	32,507
406.351	Volunteer Insurance	360.00	360.00	360.00	360	360.00	360
406.352	Umbrella Insurance	7,792.41	5,703.88	6,007.04	6,186	6,124.04	6,460
406.354	Worker's Comp. Ins	129,635.52	142,521.96	178,268.00	178,613	167,341.40	181,925
406.355	Public Official Liability Ins	7,680.60	7,142.00	6,997.12	7,569	9,225.30	10,148
406.358	Mgr-Treas. Bond	1,000.00	1,000.00	1,000.00	2,000	1,000.00	2,750
406.359	Insurance Broker	21,660.00	21,660.00	21,660.00	23,500	23,560.00	23,560
406.454	Flood Insurance 1803 & Knauss			0.00	9,207	0.00	9,207
Header Total		2,423,858.17	2,668,571.99	2,779,521.16	2,822,483	2,734,243.70	1,514,473
----- ACCOUNTING / ACTUARIAL -----							
407.311	Auditing Services	13,677.60	13,800.00	7,025.00	6,810	8,385.00	6,810
Header Total		13,677.60	13,800.00	7,025.00	6,810	8,385.00	6,810
----- ENGINEERING -----							
408.313	Engineering Services	32,697.43	31,371.30	75,061.53	70,000	66,831.11	70,000
408.314	Reimb. Development Services	86,534.73	138,005.25	221,289.72	150,000	189,780.17	150,000
Header Total		119,232.16	169,376.55	296,351.25	220,000	256,611.28	220,000
----- GENERAL GOVT. OPERATING EXPENSE -----							
409.310	Janitorial Services	9,542.14	12,113.18	14,628.00	14,628	13,409.00	14,628
409.320	Codification Services	3,943.38	4,550.44	0.00	4,000	2,661.73	4,000
409.321	Telephone	5,584.47	6,298.75	5,826.11	5,500	6,595.25	5,500
409.360	Exercise Building			1,662.23	5,700	2,117.19	9,100
409.361	Electricity	48,292.29	37,330.60	31,476.51	8,500	6,428.06	12,000
409.362	Gas	1,293.22	958.66	870.46	1,500	750.28	1,500
409.373	Maint Buildings	5,222.84	3,885.74	11,490.15	6,800	9,640.18	6,800
409.700	Elevator Maint	3,407.04	3,710.93	3,345.89	4,500	3,619.93	0
409.701	Town Hall Security System	0.00	0.00	0.00	0	0.00	0
Header Total		77,285.38	68,848.30	69,299.35	51,128	45,221.62	53,528
EXPENSES		3,145,335.96	3,407,687.53	3,737,464.94	3,667,970	3,600,296.48	2,462,071

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>POLICE DEPARTMENT</u>							
410.120	Chief of Police	106,966	109,644.38	119,900.09	156,133	156,429.31	156,816
410.121	Deputy Chief			0.00	48,600	100,552.22	109,200
410.130	Wages	1,434,167	1,535,562.29	1,660,492.32	1,607,086	1,544,102.71	1,638,008
410.131	Wages - Court	6,166	10,913.26	8,050.83	10,000	3,041.52	10,000
410.132	P/T Wages	19,222	35,279.90	22,183.01	34,000	19,862.34	34,000
410.133	Animal Officer	7,322	8,349.72	6,768.42	8,431	8,430.76	8,684
410.134	X Guard Expense	550	654.10	599.11	700	0.00	700
410.135	Wage Reimbursement	21,574	24,902.88	13,060.44	24,750	9,481.43	24,750
410.137	Downtown Service	15,107	7,183.92	7,619.83	16,000	14,468.40	17,500
410.138	Community Service	594	0.00	0.00	500	376.76	500
410.140	Clerk Salary	42,315	44,050.35	39,723.76	47,834	47,987.01	49,872
410.141	Data Entry	41,990	43,542.12	36,798.90	47,834	31,643.73	49,872
410.142	Park Police Wages	12,766	16,046.34	1,906.86	15,500	12,024.03	16,000
410.152	Health Exam	680	1,216.00	75.02	1,000	1,668.00	0
410.156	Police Healthcare					0.00	683,214
410.160	Police Pension	544,414	489,509.29	488,151.00	608,119	608,119.65	591,906
410.161	FICA	38,534	41,636.97	39,304.87	45,221	40,739.53	46,164
410.182	Longevity Pay	13,800	13,020.00	13,140.00	13,800	15,720.00	13,800
410.183	Overtime	276,270	298,185.05	268,669.32	290,000	253,106.23	290,000
410.184	Shift Differential	7,985	9,179.04	8,285.61	10,200	7,402.69	10,200
410.185	Sr Shift Wage	2,754	1,504.07	1,593.45	3,500	2,109.00	3,500
410.186	Comp. Time	0	246.58	3,947.29	2,500	2.00	0
410.191	Uniform	8,883	14,693.66	5,701.12	10,000	13,552.25	10,000
410.192	P/TUniform	0	159.00	99.00	500	447.00	500
410.193	Det Clothing	1,334	1,552.11	1,076.90	1,650	1,046.74	1,650
410.194	Clothing Allow.	6,000	6,000.00	5,775.00	6,000	5,850.00	6,000
410.195	Park Police Uniforms	525	433.78	0.00	500	913.00	500
410.196	Footwear Full-time	3,000	3,000.00	3,000.00	3,000	3,000.00	3,000
410.197	New Officer Hiring Costs					0.00	10,000
410.205	Work Place Safety	0	0.00	1,398.13	1,000	174.05	1,000
410.210	Office Supplies	2,372	2,496.59	2,847.04	3,000	2,142.63	3,000
410.214	K-9 Maintenance	2,526	3,172.31	3,250.69	4,500	3,117.94	4,500
410.220	Operating Exp	9,835	9,069.38	9,182.81	10,000	9,183.76	10,000
410.221	Animal Exp.	500	1,608.27	0.00	1,000	73.92	1,000
410.222	Humane Society	1,370	1,905.00	2,410.00	3,500	250.00	3,500
410.226	Custodial	6,529	8,247.91	8,586.00	8,586	7,870.50	8,586
410.231	Vehicle Fuel	20,846	20,599.61	15,188.48	22,000	19,860.11	22,000
410.242	Ammunition	7,523	7,978.80	5,802.01	8,250	10,705.07	9,075
410.243	Weapons and Equipment	2,225	5,645.81	12,843.27	6,000	2,934.03	6,000
410.250	Vehicle Repair	18,770	13,817.12	8,760.67	18,000	14,623.58	18,000
410.255	Bike Patrol Maint	471	0.00	0.00	0	0.00	0
410.256	Fire Range Expense	99	1,082.12	420.00	900	0.00	900
410.260	Towing Exp - Reimb	-305	(330.00)	410.00	0	(895.00)	0
410.321	Telephone Expense	10,404	13,365.93	9,881.95	11,500	13,949.33	16,500
410.326	Radio Equip/Maint	1,123	1,874.45	550.60	2,000	1,436.05	2,000
410.328	Copier Maintenance	5,240	4,977.19	4,976.44	5,685	5,551.20	5,685
410.342	Printing Services	2,101	850.48	929.18	1,800	1,719.81	1,800
410.361	Electric	13,544	11,349.25	12,279.28	15,000	13,160.63	15,000
410.362	UGI - Gas	10,255	4,734.63	7,357.73	10,500	6,938.11	10,500
410.373	Building Maint	9,955	19,493.81	6,989.63	10,200	6,887.12	10,200
410.460	Schools & Conf	8,838	7,390.66	7,741.39	10,000	7,129.43	10,000
410.470	Special Projects	683	1,000.00	0.00	1,000	885.80	1,000
410.473	Lehigh Response Team	3,584	3,563.89	3,170.35	4,500	3,869.53	4,500
410.474	Grant Equip Purchase	6,446	15,935.96	6,638.34	0	2,835.91	0
410.475	Bullet Proof Vests	3,413	2,788.18	5,040.62	5,590	5,590.00	15,644

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
410.476	Weight Scales	228	388.00	0.00	1,000	0.00	1,000
410.477	Mobile Computer	4,802	4,801.53	6,351.53	5,500	5,773.38	5,500
410.479	Equip Purchase	4,095	3,986.12	5,070.49	8,500	2,090.98	8,500
410.481	Accreditation	3,998	5,760.06	4,343.48	4,000	5,573.89	1,000
410.510	Computer Maint.	47,250	43,559.36	69,406.97	62,000	70,682.04	7,500
410.511	Software Licensing						38,000
410.512	Server IT Management						55,000
	EXPENSES	2,825,137	2,941,569.22	2,977,739.23	3,258,869	3,126,190.11	4,083,226

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
AMBULANCE CORPS							
412.120	Full-time Chief	77,552.82	78,594.06	41,670.20	80,000	41,868.17	81,120
412.121	Director of Emergency Services - 25%	40,760.00	21,039.94	22,548.20	22,081	21,731.50	24,921
412.122	Administrative Assistant	25,428.00	26,471.26	28,643.65	28,743	31,243.10	22,964
412.132	Full-time	239,917.35	269,350.67	308,552.33	308,730	306,914.61	321,048
412.134	Overtime	35,399.60	29,997.37	19,530.19	37,000	38,000.02	37,000
412.135	Part-time	245,468.70	279,392.87	210,951.37	246,500	181,559.48	233,626
412.140	Data Entry	63,485.47	66,266.27	70,956.42	35,552	60,010.51	0
412.156	Ambulance Healthcare	54,921.61	58,242.33	53,117.86	58,033	0.00	194,812
412.161	FICA - 7.65%					50,717.54	55,132
412.187	Marketing Expenses	306.17	0.00	266.76	250	0.00	250
412.191	Uniforms / Boots	7,312.01	7,488.66	4,583.49	6,200	5,723.29	6,200
412.205	Work Place Safety	500.00	354.00	99.40	1,000	60.78	1,000
412.210	Office Supplies	4,009.15	4,975.56	4,317.77	4,500	3,841.91	4,500
412.211	Computer Software	18,080.96	20,337.91	18,551.45	24,000	20,272.52	24,000
412.212	Maint Lifepak15's	7,685.57	8,475.42	6,264.76	12,000	7,797.60	12,400
412.219	Oxygen	6,050.08	5,516.35	5,520.90	6,600	6,307.83	6,600
412.220	Medical Op Supplies	9,760.52	11,750.68	19,690.62	12,500	12,820.40	13,700
412.221	Laundry Custodial / Janitorial Dues,	2,320.67	2,875.73	19,690.62	3,200	2,726.30	3,200
412.229	Subscriptions, Memberships	1,071.39	1,080.40	3,191.17	1,200	843.75	1,200
412.231	Diesel	9,450.86	11,816.93	928.60	10,000	10,081.87	12,000
412.250	Amb.Repair	8,703.29	10,569.36	3,446.79	12,000	11,547.58	12,000
412.315	Billing Contracted Services Ambulance			0.00	72,000	20,933.17	72,000
412.316	Subscription Services	2,297.13		0.00		0.00	
412.321	Telephones	4,328.16		3,679.94	10,500	4,253.29	10,500
412.325	Postage	1,803.00	2,747.35	5,280	5,280	824.49	7,000
412.327	Radio Maint	4,776.01	4,197.73	1,648.25	2,500	1,841.24	2,500
412.342	Printing	1,908.96	1,847.45	539.25	3,000	1,841.24	3,000
412.360	Electric	689.06	3,690.69	831.28	1,200	215.00	1,000
412.362	Natural Gas Heat	5,289.13	1,756.64	1,763.16	2,000	1,918.84	2,000
412.373	Building Maint	2,573.60	658.81	656.92	750	757.31	850
412.415	Refunds	4,305.74	4,131.97	3,510.66	5,300	3,489.27	5,300
412.460	Training	7,213.80	4,131.97	1,982.15	3,500	3,495.74	3,500
412.510	Community Outreach	996.28	6,066.76	431.33	7,000	5,833.13	7,000
412.709	Copier Lease	1,282.60	724.38	283.71	1,500	291.59	1,500
412.751	Computer Equipment	3,421.45	4,119.22	1,543.00	1,650	1,644.00	2,550
				3,241.99	2,870	0.00	2,870
EXPENSES		895,435.81	950,731.76	848,948.96	1,029,139	859,565.83	1,189,243

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
PLANNING / ZONING							
414.124	Zoning Off.Salary	46,838.84	48,664.82	52,161.93	73,351	54,338.30	82,450
414.125	Assistant Code Official	0.00	13,934.63	48,797.93	61,560	60,000.20	70,000
414.130	ZHB Salary	3,640.00	3,835.00	3,900.00	3,900	3,900.00	3,900
414.131	Planning Commission Pay					0.00	4,200
414.132	Fire Inspector	16,299.68	17,349.00	10,423.56	18,405	18,405.00	18,957
414.140	Zoning Clerk	12,762.65	13,321.95	14,312.89	14,350	14,521.11	14,962
414.156	Codes Healthcare						37,104
414.161	FICA - 7.65%	6,411.93	7,675.88	9,864.98	13,125	11,521.55	14,556
414.210	Planning Supplies	3,881.63	7,866.05	1,586.29	5,360	1,635.77	7,900
414.231	Vehicle Fuel	223.72	193.55	124.47	1,100	375.92	600
414.250	Vehicle Maintenance	772.21	4,732.54	421.91	2,500	411.51	2,500
414.302	Elec. Inspections	14,685.00	23,018.60	15,855.00	17,000	23,736.66	17,000
414.313	Consultant				0	26,000.67	100,000
414.314	Planning / Zoning Legal	16,889.65	24,545.50	20,738.06	67,000	14,995.86	20,000
414.315	Code Expenses	4,160.70	2,748.15	1,019.08	5,000	2,910.12	5,000
414.316	Stenographer	1,440.00	2,480.00	1,775.00	1,800	2,802.50	1,800
414.321	Telephone	319.37	977.39	1,285.09	2,440	2,853.65	2,750
414.325	Postage	1,977.77	2,080.69	1,866.40	3,000	2,947.47	3,000
414.341	Advertising	1,693.78	4,601.76	2,891.90	3,000	3,816.24	3,000
414.460	Dues-Conferences	215.00	600.00	774.00	3,000	1,580.00	3,000
414.461	Certification Tests	0.00	0.00	565.00	2,000	2,163.30	3,000
414.700	Demolition / Repair to Buildings	0.00	0.00	5,000.00	10,000	10,000.00	10,000
414.701	Computer Costs		0.00	761.33	2,000	1,857.51	2,000
414.751	Computer Software		37,205.27	4,964.72	15,517	10,259.89	15,517
EXPENSES		136,711.93	220,465.78	199,089.54	325,408	271,033.23	443,196

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
-----EMERGENCY MANAGEMENT-----							
415.120	Emergency Management Coordinator	2,028.96	1,393.36	0.00	0	0.00	0
415.161	FICA - 7.65%	155.20	106.59	0.00	0	0.00	0
415.220	Operating Supplies	411.00	0.00	413.94	2,000	1,950.00	2,000
415.321	Telephone	257.57	264.19	0.00	0	0.00	0
Header Total		2,852.73	1,764.14	413.94	2,000	1,950.00	2,000
-----CIVIL SERVICE COMMISSION-----							
419.318	Legal	3,425.12	5,330.12	2,443.05	5,000	4,288.56	5,000
419.341	Advertising	665.56	293.00	301.42	500	178.80	500
419.461	Expenses	4,156.25	7,793.96	5,786.59	6,500	4,865.40	6,500
Header Total		8,246.93	13,417.08	8,531.06	12,000	9,332.76	12,000
-----HEALTH DEPARTMENT-----							
421.120	Officer Salary	15,252.00	15,710.04	16,181.04	16,667	16,667.04	17,167
421.140	Secretary	1,758.00	1,811.04	1,865.04	1,921	1,760.99	1,979
421.161	FICA - 7.65%	1,300.60	1,338.93	1,390.41	1,422	1,419.75	1,465
421.220	Operating Supplies	227.16	109.95	107.65	500	41.40	500
Header Total		18,537.76	18,969.96	19,544.14	20,510	19,889.18	21,111
EXPENSES		29,637.42	34,151.18	28,489.14	34,510	31,171.94	35,111

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>PUBLIC WORKS DEPARTMENT</u>							
----- COMPOSTING -----							
427.131	Staff Wages	19,635.34	22,857.01	1,490.58	23,280	11,992.22	17,000
427.450	Contracted Services	793,501.05	879,251.64	985,100.71	991,000	965,475.43	965,045
427.500	Refuse Civil Complaints	274.50	0.00	91.50	300	91.50	300
427.510	Refunds - Ref. Collect.	842.37	0.00	129.89	1,000	0.00	1,000
427.700	Processing Charges	3,570.04	1,638.42	2,152.74	2,500	3,321.14	3,000
Header Total		817,823.30	903,747.07	988,965.42	1,018,080	980,880.29	986,345
-----GENERAL OPERATING EXPENSES-----							
430.122	Director Salary	35,059.96	35,635.34	38,845.14	38,121	38,121.46	54,571
430.123	Asst. Direct Salary			0.00	14,000	0.00	11,730
430.124	Code Inspect Salary	7,806.56	8,110.76	8,693.61	12,225	9,056.34	13,742
430.130	Public Works Wages	510,488.09	583,760.43	563,093.88	670,941	624,513.65	659,532
430.137	Mechanic Wages	188,279.20	180,152.65	191,052.80	123,645	110,815.69	127,876
430.140	Clerical	8,508.59	8,881.18	9,552.96	9,567	9,840.94	9,974
430.156	DPW Healthcare					0.00	312,124
430.161	FICA - 7.65%	59,382.46	64,281.14	62,072.30	71,739	68,966.20	72,274
430.183	DPW Overtime			0.00	52,784	37,855.38	54,570
430.205	Workplace Safety	838.73	2,495.59	414.24	3,000	1,010.95	3,000
430.220	Operating Supplies	15,632.55	12,654.68	12,365.87	14,500	13,049.32	14,500
430.231	Vehicle Fuel	40,819.71	33,680.38	23,002.85	37,000	37,921.66	38,000
430.237	Mechanic Tools	759.86	3,928.87	683.28	5,000	1,688.46	5,000
430.250	Vehicle Repair-Maint.	50,742.75	70,463.28	38,782.03	50,000	46,992.36	50,000
430.321	Telephones	2,266.05	2,558.28	2,413.68	5,000	3,256.17	5,000
430.327	Radio Maintenance	215.70	892.90	372.70	1,000	2,561.85	1,000
430.361	Electric for 2 Garages	7,156.73	6,574.99	7,246.30	8,000	8,656.74	8,000
430.362	Natural Gas	3,649.03	2,735.82	2,725.35	3,700	2,821.37	3,700
430.367	Fuel Oil	2,351.70	2,316.17	1,814.83	2,500	2,612.59	2,500
430.373	Bldg Maint. / Repair	6,054.42	13,479.74	1,604.08	8,000	12,746.69	8,000
430.374	Mechanic Diagnostics	794.30	597.84	648.72	800	610.56	800
430.440	Uniforms & Shoes	4,573.20	6,758.38	5,599.19	6,000	6,042.62	6,000
430.441	CDL Test - Drug / Alch.	1,033.00	1,034.50	1,261.50	1,100	48.63	1,100
430.460	Training	1,440.00	1,224.98	4,378.40	1,500	3,432.61	1,500
430.701	Internet					0.00	1,700
430.751	Software Costs			0.00	20,000	20,000.00	20,000
Header Total		949,052.59	1,042,217.90	976,623.71	1,160,122	1,062,622.24	1,486,193
-----STREET CLEANING-----							
431.130	Wages	5,157.52	6,100.09	5,854.21	7,202	6,392.63	7,491
Header Total		5,157.52	6,100.09	5,854.21	7,202	6,392.63	7,491
-----TRAFFIC LIGHTS & STREET SIGNS-----							
433.220	Sign Maint-Supplies	457.59	1,243.65	1,741.54	2,000	2,912.77	2,000
Header Total		457.59	1,243.65	1,741.54	2,000	2,912.77	2,000
-----CURB / SIDEWALK-----							
435.100	Borough Property	32,199.60	0.00	35,979.25	36,000	33,049.50	36,000
435.300	Contractor Reimb	165.00	(941.00)	2,610.00	0	(2,357.00)	0
Header Total		32,364.60	(941.00)	38,589.25	36,000	30,692.50	36,000
-----STREET / ROAD MAINTENANCE-----							
438.250	Street Weed Spraying	150.00	487.55	(74.97)	500	20.10	500
Header Total		150.00	487.55	(74.97)	500	20.10	500

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
439.246	Crack Sealing	358.62	782.53	1,506.30	3,000	3,368.00	8,000
439.247	Equipment Rental	2,597.25	2,135.00	702.54	2,500	0.00	2,500
	Header Total	2,955.87	2,917.53	2,208.84	5,500	3,368.00	10,500

EXPENSES	1,807,961.47	1,955,772.79	2,013,908.00	2,229,404	2,086,888.53	2,529,029
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>PARKS AND RECREATION</u>							
-----SWIMMING POOL-----							
452.120	Pool Manager	13,230.84	13,928.45	289.40	13,500	16,303.35	14,420
452.139	Lifeguard Wages	54,138.97	63,606.65	0.00	67,000	53,698.17	71,500
452.161	FICA - 7.65%	5,153.81	5,931.45	22.14	6,158	5,355.13	6,573
452.220	Pool Supplies	2,608.78	2,263.23	143.21	3,000	3,470.57	3,000
452.221	ID Picture-Swim Tag	700.45	342.83	0.00	700	3,723.33	1,000
452.222	Pool Tools and Equipment	1,245.49	2,418.79	953.12	5,000	1,011.00	1,000
452.300	Water Quality Service/Chemicals	22,209.80	18,410.85	4,814.10	18,000	21,859.85	20,000
452.310	Bath Mat Lease	1,653.06	2,632.50	0.00	2,600	2,958.36	2,700
452.321	Telephone	258.17	264.24	263.07	290	310.94	290
452.361	Electric	7,519.47	5,985.07	1,054.46	8,500	6,403.90	8,500
452.373	Pool-Build. Maint	7,257.39	15,681.42	1,551.53	8,500	2,496.77	8,500
452.460	Training	0.00	1,300.00	0.00	500	1,500.00	1,500
452.814	Pool Improvements - paint	3,254.46	7,029.27	0.00	6,000	7,021.83	5,000
Header Total		119,230.69	139,794.75	9,091.03	139,748	126,113.20	143,983
----- PARKS -----							
454.122	Public Wks Cord.	7,191.71	7,310.08	7,968.13	7,820	7,819.76	11,194
454.130	Wage- Full/Part time	102,185.39	113,359.24	74,624.73	105,512	22,789.34	102,862
454.134	Refreshment Stand Wages	18,777.29	21,767.42	0.00	22,000	21,977.37	25,000
454.135	Refreshment Stand Supplies	16,690.84	23,972.11	0.00	16,500	25,160.66	20,000
454.161	FICA - 7.65%	9,766.75	10,849.44	6,232.38	11,287	4,881.96	11,607
454.183	Overtime			0.00	12,204	11,642.79	12,668
454.220	Supplies-Equipment	8,884.86	10,304.72	4,175.33	10,000	8,467.78	10,000
454.221	Athletic Field Supplies	0.00	1,950.30	724.75	1,500	1,696.65	1,500
454.222	Field Maintenance	3,310.51	5,894.90	2,415.48	6,000	836.50	6,000
454.223	Tools and Equipment	1,977.92	735.00	0.00	2,500	459.00	2,500
454.231	Gasoline / Diesel	5,900.60	6,954.54	3,341.12	6,000	7,819.59	6,000
454.250	Repairs-Vehicles	6,140.10	5,769.36	1,928.75	6,000	5,766.79	6,000
454.300	Special Ent.Commit	10,233.52	12,362.72	5,621.15	11,500	9,532.75	12,500
454.321	Telephones	257.67	264.64	465.82	750	842.33	1,300
454.361	Electric Pk Facilities	16,396.46	14,335.08	12,674.43	17,000	13,648.20	17,000
454.362	Gas for Pistol Range	610.59	148.15	204.15	750	214.02	750
454.371	Lawn Maintenance	50,708.49	54,621.28	52,953.14	54,621	51,230.34	79,316
454.373	Building Maint.	4,253.26	7,034.22	15,236.44	7,000	7,193.42	7,000
454.375	Park Upgrades / Fixtures			0.00	5,500	3,022.76	5,500
454.415	Pavilion Refunds	537.50	0.00	3,660.00	500	675.00	500
454.455	Weed Spraying	145.00	45.00	567.56	500	523.58	500
454.460	Training	0.00	240.00	800.00	1,000	335.00	1,000
454.500	Community Garden Commission		1,088.38	1,716.62	1,000	1,824.47	1,400
454.600	Maint. Other Parks	16,420.69	22,836.31	14,946.36	21,000	22,461.71	21,000
454.701	Computer Costs		0.00	1,330.60	1,000	3,900.18	3,900
454.724	Safety Issues	0.00	0.00	0.00	200	0.00	500
454.751	Software Costs		0.00	4,680.00	5,000	3,935.78	5,000
Header Total		280,389.15	321,842.89	216,266.94	334,644	238,657.73	372,497
EXPENSES		399,619.84	461,637.64	225,357.97	474,392	364,770.93	516,480

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
---- SHADE TREE COMMISSION ----							
455.100	Operating Expense	300.00	300.00	2,000.00	4,000	4,000.00	10,500
Header Total		300.00	300.00	2,000.00	4,000	4,000.00	10,500
---- LIBRARY ----							
456.130	Public Works Wages	6,744.15	2,510.21	0.00	1,419	3,798.75	2,623
456.161	FICA - 7.65%	719.84	189.22	0.00	109	287.45	201
456.350	Flood Insurance	2,675.00	3,229.00	3,941.00	4,500	4,838.00	4,600
456.373	Maintenance / Repairs	872.94	783.79	595.24	1,500	3,333.25	1,500
456.520	Local Government Support	114,000.00	115,000.00	96,250.00	115,500	115,500.00	117,800
Header Total		626,450.93	121,712.22	100,786.24	123,028	127,757.45	126,724
---- ECONOMIC & COMMUNITY DEVELOPMENT ----							
457.501	Civic Celebrations	8,498.91	8,781.78	4,950.73	7,500	7,550.73	7,500
457.504	Emmaus Sen.Citizens Contrib	500.00	500.00	0.00	0	0.00	0
457.505	Payment for Trout Stocking		0.00	500.00	500	550.00	550
457.506	Main St. Mgr Program	1,580.00	0.00	0.00	3,000	1,900.00	3,000
457.507	General Economic Development		1,667.20	1,849.97	12,000	13,500.00	15,000
457.508	Emmaus Community Foundation					0.00	0
Header Total		10,578.91	10,948.98	7,300.70	23,000	23,500.73	26,050.00
----CONTINGENCY EQUITY RESERVE ----							
480.501	Contingency Account	0.00	0.00	0.00	506,676	0.00	541,646
Header Total		0.00	0.00	0.00	506,676	0.00	541,646
----TRANSFERS ----							
492.023	Transfer to Debt Service	702,075.60	756,859.36	803,815.35	751,811	751,905.42	597,474
492.030	Transfer to Capital Fund	469,649.69	370,952.68	3,537,437.19	325,658	339,289.41	497,340
492.080	Transfer to Sewer	2,356.87	0.00	0.00	55,000	55,000.00	
	Transfer to Furnace Dam						
492.050	Savings						126,000
492.411	Transfer to Fire	0.00	0.00	0.00	62,000	0.00	
492.412	Transfer to Ambulance - Capital	8,827.59	8,511.78	0.00	0	0.00	
492.700	Transfer to Building Demolition	10,000.00	0.00	0.00	0	0.00	
Header Total		1,192,909.75	1,136,323.82	4,341,252.54	1,194,469	1,146,194.83	1,220,814
EXPENSES		1,830,239.59	1,269,285.02	4,451,339.48	1,851,173	1,301,453.01	1,925,734

GENERAL FUND TOTALS							
TOTAL REVENUES	11,684,639.04	12,012,165.11	16,007,667.89	12,870,865	13,560,129.88	13,184,090	
TOTAL EXPENSES	11,070,079.18	11,241,300.92	14,482,337.26	12,870,865	11,641,370.06	13,184,090	
Surplus / Deficit	614,559.86	770,864.19	1,525,330.63	(0)	1,918,759.82	0	

GENERAL REVENUE - 2022

REAL ESTATE TAXES

301.100	REAL ESTATE TAX - Current Year - As per the 2021 Lehigh County property assessment, the aggregate for the Borough of Emmaus is \$838,220,600 Budgeted revenue is based on a millage rate of 6.3154 and a collection rate of approximately 94.5%.	\$5,000,000
301.200	REAL ESTATE TAX - Prior Year - The money collected for the previous collected for the previous year prior to being referred to the Tax Claim Bureau. Also includes LCHA in lieu of taxes payment.	\$55,000
301.400	REAL ESTATE TAX - Tax Claim Bureau - Money collected by the contracted Tax Claim Specialist that the Borough receives on a monthly basis.	\$55,000
310.000	PER CAPITA TAXES - A per person charge of \$10.00 for any resident over the age of 18.	\$82,000
310.100	REAL ESTATE TRANSFER TAX - The Borough's 0.5% share of tax charged for real estate transfers.	\$260,000
310.200	EARNED INCOME TAX - The Earned Income Tax is collected from any Borough resident at a rate of 1/2% of their wages. Expect 5% decrease due to COVID-19.	\$1,540,000
310.500	LOCAL SERVICES TAX (LST) - Every person working in the Borough is assessed \$52 for the benefits derived from the provision of local services. Those earning \$12,000 or less per year are exempt. Expecting 5% decrease due to COVID-19.	\$230,000
310.700	MECHANICAL DEVICES TAX - A \$75 tax imposed on juke boxes, video games, etc.	\$1,800
310.800	BUSINESS PRIVILEGE TAX - \$150 levied on for-profit entities.	\$42,000

LICENSES AND PERMITS

321.330	CAT LICENSES - A \$3 fee is imposed on all registered cats.	\$0
321.610	TRANSIENT RETAIL BUSINESS LICENSES - A weekly fee for any person engaged in selling, soliciting or taking orders on a temporary basis	\$500
321.800	CABLE TV FRANCHISE FEE - The fee based on 5% of gross receipts of cable providers.	\$175,000

321.900	MOVING PERMITS - The \$1.00 permit fee paid by any person moving in or out of the Borough.	\$500
322.800	YARD SALES / AUCTION - A \$5 fee imposed for the sale of residential goods or public auction.	\$200

FINES AND FORFEITURES

331.110	MOTOR VEHICLE CODE VIOLATIONS - Fines imposed on motorists for violating the PA Motor Vehicle Code.	\$40,000
331.120	NON-TRAFFIC VIOLATIONS - Fines for violating non-motor vehicle related ordinances, such as littering, disorderly conduct, underage drinking, etc.	\$8,000
331.130	SEMI-ANNUAL STATE POLICE - An amount paid by the State based on miles of Borough-owned roads and the population of the municipality.	\$5,000

INTEREST AND RENTS

340.120	FUND BALANCE - Budgeted carry over from previous year.	\$1,750,000
340.123	INSURANCE DIVIDENDS - The Borough receives reimbursement/ dividend payments from the health co-op insurance plan for unused premiums	\$166,000
341.010	INTEREST ON INVESTMENTS - Interest estimate for the year.	\$4,000
342.100	RENTAL OF LAND - Rental of Borough land to EPNHN, CINTAS, Active Learning Center, Switchback Pizza, and Motors Plus.	\$33,307

INTERGOVERNMENTAL REVENUES

354.010	GENERAL AUTHORITY - Grant from General Authority to assist in funding special capital projects. Funds are transferred to Capital Projects Fund.	\$7,000
354.012	CDBG - SIDEWALKS - Federal grant through Lehigh County to assist with handicap ramp and curb install per federal mandate.	\$32,000
354.071	MUNICIPAL SERVICES REIMBURSEMENT - The Borough receives reimbursements from Penn Dot through a partnership for maintaining certain state-owned streets.	\$12,000
354.073	D.E.P. RECYCLING PERFORMANCE GRANT - Borough receives money based on its recycling performance from DEP's 101 Grant.	\$18,000

354.077	BULLET PROOF VEST - Grant money to reimburse for a certain percentage for the purchase of bullet proof vests for Police Officers.	\$0
354.410	SRO REIMBURSEMENT - Reimbursement from East Penn School District for placement of SRO Police Officer. Includes salary and benefits for 42 weeks.	\$144,663
355.010	PUBLIC UTILITY REALTY TAX - Money received in Oct. from public utilities who have buildings or land in the Borough.	\$6,500
355.080	RETAIL LIQUOR LICENSES - The Borough receives a fee for each of the licensed liquor establishments in the Borough.	\$3,500
355.140	MUNICIPAL PENSION - STATE AID - Monies received from the State to defray the Police and Non-uniform Pension Plans.	\$341,096

AMBULANCE REVENUE

357.010	AMBULANCE INTEREST	\$50
357.015	AMBULANCE FEDERAL GRANTS	\$0
357.070	AMBULANCE STATE GRANTS	\$7,000
357.080	AMBULANCE THIRD PARTY BILLING - Users of Emmaus Ambulance Corps are charged per response.	\$599,000
357.085	AMBULANCE SUBSCRIPTION - Expected revenue for reinstating the Ambulance Subscription program. Revenue based on voluntary subscription participation.	\$60,000
357.086	AMBULANCE NON-EMERGENCY TRANSPORTS - Amounts based on estimated Wheelchair, BLS, and ALS transports.	\$40,000
357.088	AMBULANCE DONATIONS	\$23,000
357.089	COMMUNITY OUTREACH - Amounts collected by conducting various types of training, such as CPR and 1st Aid to the community.	\$500
357.090	AMBULANCE RECORD REQUESTS - Fees collected for distribution of medical records for various reasons.	\$500

PAYMENT IN LIEU OF TAXES

359.000	PAYMENT IN LIEU OF TAXES - Payment from LCHA Public Housing as well as business who may be protesting tax payments.	\$16,500
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SERVICE CHARGES - ADMINISTRATION

361.340	ZONING APPEALS / ZONING PERMITS - Fees collected for zoning appeals, subdivision permits, temporary signs, etc.	\$28,000
362.100	POLICE SERVICES - Reimbursement for Police services (school functions, etc.) Expecting 50% in 2021 due to reduction in events due to COVID-19.	\$24,000
362.110	SALE OF COPIES OF ACCIDENT REPORTS - \$15 per report.	\$2,600
362.200	FIRE OFFICIAL INSPECTION FEE - The yearly fee charged for any commercial fire inspection.	\$14,500
362.410	BUILDING PERMITS - Fees for construction projects.	\$250,000
362.430	PLUMBING PERMITS - The fees for all fixture installations, plumbers licenses & examinations.	\$4,000
363.100	CURB / SIDEWALK / STREET PERMITS - Fees charged for inspections.	\$2,500
363.110	BID PACKETS - A fee charged to parties who are interested in obtaining bid specifications for Borough projects.	\$200
363.120	CODE VIOLATIONS - Funds received from various code enforcement violations and tickets.	\$800
363.500	STREET EXCAVATING PERMIT - Permits issued to cut into Borough streets so that the Borough can ensure proper backfill & restoration of a street.	\$4,500

REFUSE - HEALTH - SOLID WASTE

364.100	RETURNED CHECKS - Return check fees for bounced checks. Fees are assessed and passed on to responsible party.	\$500
364.300	SOLID WASTE COLLECTION & DISPOSAL - A yearly fee of \$350 assessed per household unit if paid by Feb. 18 or \$100 per quarter for recycling and solid waste removal.	\$1,500,000
364.310	DELINQUENT REFUSE PLAN (PAYMENT PLAN) - Refuse revenue collected from previous year.	\$33,000
364.319	REFUSE DUMPSTERS - Administrative fees for commercial dumpsters.	\$12,000
364.350	SALE OF COMPOST / RECYCLABLE MATERIALS - Sale of Compost and wood chip mulch at compost site.	\$5,000
365.200	HEALTH INSPECTION FEES - Annual fee charged for inspections of eating and drinking establishments and food vending machines.	\$7,000

PARKS AND RECREATION REVENUE

367.150	PARK / REC DEVELOPMENT FEE - Fees for all new development as contribution towards Borough recreation needs.	\$126,000
367.200	SWIMMING POOL FEES - Revenue received from season passes and daily admission. Expect less due to COVID-19	\$135,000
367.250	REFRESHMENT STAND PROCEEDS - Sale of refreshments at swimming pool. Expect less due to COVID-19.	\$44,000
367.300	SPECIAL ENTERTAINMENT DONATIONS - Donations received for Summer Concert Series.	\$8,000
367.310	FEES / DONATIONS - Fees and donations from individuals or businesses towards recreation in the community.	\$200
367.500	COMMUNITY GARDENS - Plots are available for a yearly fee of \$15 for residents and \$25 for non-residents.	\$1,400
367.800	FIELD USAGE FEES - Fees received for usage of Borough owned athletic fields.	\$14,000
367.900	PAVILION RENTALS - Rental charges for the Borough's 8 pavilions and the Arts Pavilion at Emmaus Community Park, and for rentals at Furnace Dam and Borough Line Park. Expect less due to COVID-19.	\$30,000

MISCELLANEOUS REVENUE

380.100	MISCELLANEOUS REVENUE - The purchase of official documents and copies of other Borough documentation. Also includes other misc such as sale of scrap, e-recycling, etc.	\$3,000
380.150	SALE OF PROPERTY - Proceeds from sale of real property including land, equipment, vehicles, etc.	\$0
380.151	USE OF EQUIPMENT - Fees assessed for use of DPW equipment.	\$200
380.152	CONVENIENCE FEES - Fees charged to offset the cost of bank fees for online bill pay and credit card transactions. Beginning in 2022, Borough will absorb no costs for convenience fees.	\$0
380.155	EMPLOYEE HEALTH CONTRIBUTION - Contributions from current employees towards health insurance premium. Beginning in 2022, contributions are factored into individual healthcare cost line items.	\$0
380.156	RETIREE HEALTH CONTRIBUTION - Health insurance premium payments received from retirees.	\$16,924

380.158	HEALTHCARE WELLNESS GRANT - Grant received by healthcare provider for wellness programs for Borough employees.	\$1,000
380.322	HANDICAPPED PARKING APPLICATION FEES - A fee collected for each application.	\$150
380.410	MISC. POLICE REVENUE	\$5,000
383.000	DEVELOPER REIMBURSABLE - Funds received from developers to escrow towards administrative costs of development projects	\$150,000
<u>PRIOR YEAR REFUNDS</u>		
394.100	PRIOR YR REFUNDS - Miscellaneous refunds from prior year's payments and accounts.	\$1,000
TOTAL REVENUES		\$13,184,090

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

GENERAL ADMINISTRATION

400.113	COUNCIL SALARY - Each councilperson receives \$2,800 per year, the President receives \$3,250.	\$20,050
400.161	FICA - 7.65% of salary for medicare and social security.	\$1,534
HEADER TOTAL		\$21,584

MAYOR

401.112	MAYOR'S SALARY - Mayor whose term begins after 1/1/18 shall receive \$3,600 per annum.	\$3,600
401.161	FICA - 7.65%	\$275
401.314	LEGAL EXPENSE	\$1,000
401.420	MAYOR'S DUES AND SUBSCRIPTIONS	\$250
HEADER TOTAL		\$5,125

FINANCIAL ADMINISTRATION

402.120	BOROUGH MANAGER'S SALARY - Salary is split 59% from the General Fund, 20.5% from the Water Fund, and 20.5% from the Sewer Fund.	\$78,844
402.130	TREASURER'S SALARY - Salary is split 64.6% from the General Fund, 17.7% from the Water Fund, and 17.7% from the Sewer Fund.	\$56,575
402.131	ASSISTANT BOROUGH MANAGER SALARY - 67% in General Fund, and 33% split between Water and Sewer Funds.	\$55,744
402.156	ADMINISTRATION HEALTHCARE - portion of Borough healthcare costs for administrative staff.	\$43,677
402.161	FICA - 7.65% of salaries	\$14,624
402.220	BANK FEES - Fees for dishonored checks written to the Borough as well as bank costs incurred.	\$3,000
402.420	DUES AND MEMBERSHIPS	\$4,500
402.460	SEMINARS / CONFERENCES / TRAINING	\$15,000
HEADER TOTAL		\$271,964

REAL ESTATE TAX

403.114	TAX COLLECTOR'S SALARY - Ordinance 1205, effective January 2022, establishes the rate of compensation for the tax collector at 0.005% of total taxes collected.	\$29,750
403.161	FICA - 7.65%	\$2,276
403.220	OPERATING EXPENSES - Expenses paid for printing and postage.	\$6,500
403.240	PER CAPITA EXPENSES - Expenses related to collection of per capita taxes - paid to Berkheimer.	\$19,400
403.510	PRIOR YEAR TAX REFUNDS - Amounts refunded to property owners due to property re-assessment by Lehigh County.	\$2,000

HEADER TOTAL	\$59,926
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LEGAL EXPENSES

404.314	LEGAL SERVICES - Fees paid to the Borough Solicitor for representation at Borough Council a, Planning Commission Meetings, and for general legal services.	\$65,000
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HEADER TOTAL	\$65,000
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CLERICAL SERVICES

405.140	OFFICE CLERKS WAGES - The Public Works and Zoning Administrative Assistant's salary is paid with 10% from Administration, the Borough Manager's Administrative Asst. is paid 70% from Administration, \$10,000 each for the Water/ Sewer Billing Clerk and Cashier	\$39,898
405.156	CLERICAL HEALTHCARE - portion of Borough healthcare costs for clerical staff.	\$26,011
405.161	FICA - 7.65%	\$3,052
405.210	OFFICE SUPPLIES	\$9,500
405.216	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - Includes copiers, computers, etc.	\$3,500
405.325	POSTAGE - Postage meter payments and maintenance.	\$10,000
405.331	TRANSPORTATION / MILEAGE - The Borough reimburses employees at the IRS limit for using a personal vehicle for Borough business.	\$1,700
405.341	ADVERTISING - Legal advertising of Borough Ordinances, Zoning Hearing Board Meetings, Special Council Meetings, bids, employment, etc.	\$22,500
405.342	PRINTING - Newsletters, letterhead, etc.	\$12,500
405.441	JETPAY PAYROLL CHARGES - Payroll processing.	\$6,500

405.460	CLERICAL TRAINING - Training for clerical staff.	\$1,500
405.513	DISBURSEMENT OF LCHA PAYMENT - Payment by the housing authority in lieu of taxes for Ridge Manor and East Penn Place divided among the Borough, School District and County.	\$13,500
405.701	COMPUTER MAINTENANCE	\$22,000
405.708	SOFTWARE CONTRACTS - Contracts for online / credit card program, IWORQ, Granicus, accounting software, managed care, Power DMS.	\$58,000
405.709	COPY MACHINE MAINTENANCE - Includes lease.	\$5,500
405.710	SAFETY COMMITTEE - Expenses incurred by Committee to improve workplace safety and correct safety inspection violations. Includes \$1,000 for safety grant expenses.	\$8,000

HEADER TOTAL	\$243,661
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INSURANCE BENEFITS

406.154	HEALTH INSURANCE REIMBURSEMENTS	\$101,300
406.155	HEALTH INSURANCE - CURRENT	\$0
406.156	BC/BS - RETIRED EMPLOYEES - Health insurance premiums for retired employees.	\$684,787
406.157	LIFE INSURANCE - CURRENT EMPLOYEE	\$30,737
406.158	LIFE INSURANCE - RETIRED EMPLOYEES	\$130
406.160	EMPLOYEES PENSION - The Non-Uniformed Pension Plan requires employees to contribute 2.6% of salary. The Borough contributes the remainder.	\$345,465
406.162	UNEMPLOYMENT COMPENSATION - All unemployment compensation claims and an annual solvency fee.	\$8,808
406.310	LAW ENFORCEMENT INSURANCE	\$37,318
406.327	COMMERCIAL PROPERTY INSURANCE - Includes inland marine and fidelity ins	\$11,000
406.328	LIABILITY INSURANCE	\$28,011
406.350	AUTOMOBILE FLEET INSURANCE - Liability insurance on all Borough-owned vehicles, that also provides coverage for non-owned and hired vehicles when used for Borough purposes.	\$32,507
406.351	VOLUNTEER INSURANCE	\$360
406.352	UMBRELLA INSURANCE - Liability insurance for personal injury and property damage, Police, "All Risk" coverage for buildings and contents, and other insurance liabilities not covered in other policies.	\$6,460
406.354	WORKERS COMPENSATION INSURANCE - Statutorily required insurance covering employees who suffer work-related injuries or diseases.	\$181,925

406.355	PUBLIC OFFICIALS LIABILITY INSURANCE	\$10,148
406.358	TREASURER'S & MANAGER'S BOND - financial insurance bonds for treasurer, manager, and billing clerks	\$2,750
406.359	INSURANCE BROKER - LIABILITY	\$23,560
406.454	FLOOD INSURANCE - 1803 & KNAUSS	\$9,207

HEADER TOTAL	\$1,514,473
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ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - Services provided by CPA firm to audit the Borough's finances.	\$6,810
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HEADER TOTAL	\$6,810
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ENGINEERING

408.313	ENGINEERING SERVICES - The Borough's engineering firm reviews subdivision plans Public Works projects, surveying and performs general engineering work.	\$70,000
408.314	REIMBURSABLE DEVELOPER SERVICES - Services to 3rd parties for which Borough which Borough is reimbursed including but not limited to legal and engineering.	\$150,000

HEADER TOTAL	\$220,000
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GENERAL GOV. OPERATING EXPENSE

409.310	JANITORIAL SERVICES - Daily cleaning service of Town Hall by private contractor.	\$14,628
409.320	CODIFICATION SERVICES - Costs incurred for 3rd party to codify new ordinances into Borough Code, as required by statute.	\$4,000
409.321	TELEPHONE	\$5,500
409.360	EXERCISE BUILDING - Expenses to remodel and maintain building, and to purchase equipment from grant.	\$9,100
409.361	ELECTRIC - Includes 28 S. 4th Street and 420 S. 10th St.	\$12,000
409.362	GAS - Town Hall is heated primarily by natural gas.	\$1,500
409.373	MAINTENANCE / REPAIR BUILDINGS - Miscellaneous renovations and maintenance.	\$6,800
409.700	ELEVATOR MAINTENANCE - Service agreement with ThyssenKrupp Elevator for all elevator maintenance. Suspended in 2022 due to construction.	\$0

HEADER TOTAL	\$53,528
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TOTAL EXPENSES	\$2,462,071
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POLICE DEPARTMENT

410.120	CHIEF OF POLICE - Includes retirement costs for Chief	\$156,816
410.121	DEPUTY CHIEF	\$109,200
410.130	WAGES - The current five year contract for Jan. 1, 2018 to Dec. 31, 2022 includes a 4% increase for 2022 and includes 6 Sergeants, 1 Detective Sergeant, 1 Investigator, 1 Juvenile Officer, 1 SRO Officer and 9 Patrol Officers. There are a total of 19 Police Officers.	\$1,638,008
410.131	WAGES - COURT - All Officers, including the Animal Control Officer, for Adult, Juvenile, and District Court hearings; paid as required by Police contract.	\$10,000
410.132	PART TIME WAGES - Part time Officers are used when full time Officers are sick on vacation, at training, for special events and manpower shortages on the schedule.	\$34,000
410.133	ANIMAL CONTROL OFFICER SALARY -Includes 3% increase for 2022.	\$8,684
410.134	CROSSING GUARD EXPENSES - Expenses for crossing guard equipment and educational equipment, awards, and other miscellaneous expenses.	\$700
410.135	REIMBURSABLE WAGES - Actual wages expended for reimbursable services, such as school events, etc. Reflects accounting change - all revenue realized in line item 01.362.100.	\$24,750
410.137	DOWNTOWN POLICE SERVICES - Traffic and pedestrian control, daily parking enforcement. Foot patrol including crosswalk services. Downtown Officer is a part-time Auxiliary Officer.	\$17,500
410.138	COMMUNITY AWARENESS - Educational and awareness programs including crime prevention, public relations and community events.	\$500
410.140	POLICE CLERK SALARY - (Civilian) - The Clerk answers phones and monitors the front desk in the main lobby of the police station.	\$49,872
410.141	POLICE DATA ENTRY - (Civilian) - Enters computer data and performs various clerical work including payroll, adult and juvenile criminal cases and FBI Uniform Crime Reports.	\$49,872
410.142	PARK POLICE WAGES - Cost of wages for Park Police throughout the summer and all park-related events.	\$16,000
410.152	HEALTH EXAMINATIONS - Covers all full and part- time required exams, vaccinations per contract, disability exams, on-duty injury doctor visits and mental health issues.	\$0
410.156	POLICE HEALTHCARE - portion of healthcare costs for Police Officers.	\$683,214
410.160	POLICE PENSION - Based on state-determined Minimum Municipal Obligation (MMO)	\$591,906
410.161	FICA - Social Security expense (7.65% of wages) for civilian employees and includes Medicare Tax.	\$46,164
410.182	LONGEVITY PAY - Paid as per Police contract, and is based on an Officer's length of service.	\$13,800

410.183	OVERTIME (Full & Part-time) - Police contract requires overtime pay for hours worked over a normal 8 hour work day.	\$290,000
410.184	POLICE SHIFT DIFFERENTIAL - Compensates Officers for working varying shifts, as required by the Police contract, being an extra \$0.45 per hour for middle shift and \$0.55 per hour for night shift.	\$10,200
410.185	SENIOR OFFICER/SHIFT SUPERVISOR WAGE - Compensates Ranking Officer or Senior Patrol Officer \$0.50 per hour.	\$3,500
410.186	COMP TIME - Time paid out to officers who originally those chose not to be paid overtime, but are requesting payout.	\$0
410.191	FULL TIME UNIFORMS	\$10,000
410.192	PART TIME UNIFORMS	\$500
410.193	INVESTIGATOR CLOTHING ALLOWANCE - Police contract requires that \$550 be allotted for each Officer designated as a Criminal Investigator.	\$1,650
410.194	CLOTHING ALLOWANCE - The Police contract provides for \$300 per year for the maintenance of a Police Officer's uniform.	\$6,000
410.195	PARK POLICE UNIFORMS	\$500
410.196	FOOTWARE ALLOWANCE - \$150 per full time Officer.	\$3,000
410.197	NEW OFFICER HIRING COSTS - Costs associated with hiring new police officers, including uniforms, medical exams, and equipment.	\$10,000
410.205	WORKPLACE SAFETY - Safety glasses, vehicle warning lights, blower fans, syringe containers, etc.	\$1,000
410.210	OFFICE SUPPLIES - Miscellaneous office supplies, furniture, software upgrades, computer maintenance.	\$3,000
410.214	K-9 MAINTENANCE - Food, veterinary bills, insurance, and training.	\$4,500
410.220	OPERATING EXPENSE & SUPPLIES - Includes film, fuses, portable breathalizer supplies, crime lab supplies, vascar certifications, computer hardware, software license fees for all in-house computers and in-car laptops.	\$10,000
410.221	ANIMAL CONTROL OFFICER EXPENSE - Includes uniforms, food traps, and equipment.	\$1,000
410.222	STRAY ANIMAL EXPENSE - Cost to dispose of stray animals at The Sanctuary at Haafsville.	\$3,500
410.226	CUSTODIAL SERVICES-RUG RENTAL - Cost to rent and have carpets cleaned and maintained as well as other custodial services.	\$8,586
410.231	VEHICLE FUEL - Fuel cost for entire fleet.	\$22,000
410.242	AMMUNITION - Ammunition for training & annual qualifications. Includes non-lethal ammunition.	\$9,075
410.243	WEAPONS AND EQUIPMENT - Purchase of new weapons and repair parts for current weapons.	\$6,000

410.250	VEHICLE REPAIR AND MAINTENANCE - Costs for service, inspection, and maintaining fleet.	\$18,000
410.255	BICYCLE PATROL MAINTENANCE - Bike patrol equipment, uniforms, helmets and annual service. Received a large donation for 2022 expenses.	\$0
410.256	FIRING RANGE MAINTENANCE	\$900
410.321	TELEPHONE EXPENSES - Long distance, fax, cell phones and two-ways for all cruisers.	\$16,500
410.326	RADIO EQUIPMENT - Batteries, antennas, and related equipment.	\$2,000
410.328	COPIER MAINTENANCE - Maintenance, parts, ink and copier toners, and service contracts.	\$5,685
410.342	PRINTING SERVICE - Services for printing parking signs, incident reports, parking tickets, supplemental reports and specialized forms and stationary.	\$1,800
410.361	ELECTRIC FOR POLICE STATION	\$15,000
410.362	UGI-GAS - Heat for Police Station.	\$10,500
410.373	BUILDING MAINTENANCE - All costs of maintaining Police facility. Includes HVAC maint. contract.	\$10,200
410.460	SCHOOLS & CONFERENCES - In-service training, outsourced training, specialized schools, firearms qualifications, accident investigation and reconstruction, SRO, Juvenile Officer, defensive tactics, crime prevention, Criminal Investigator updates and CPR. Covers tuition, travel expenses and shift coverage.	\$10,000
410.470	SPECIAL PROJECTS - Petty cash, out-of-pocket, expenses, hosting, meetings, educational and public awareness items.	\$1,000
410.473	LEHIGH COUNTY REGIONAL EMERGENCY RESPONSE TEAM - Required training and equipment for 4 Officers.	\$4,500
410.475	BULLET PROOF VESTS - Pursuant to Police contract, vests are to be replaced every 5 years.	\$15,644
410.476	COMMERCIAL MOTOR VEHICLE (or CMV) PROGRAM	\$1,000
410.477	MOBILE DATA COMPUTER - Monthly costs for air cards in cruisers. Maintenance and upkeep for all Mobile Data Terminals.	\$5,500
410.479	EQUIPMENT PURCHASE - Maintenance costs of matching funds for grants.	\$8,500
410.481	ACCREDITATION - Costs of maintaining State Accreditation standards for certification.	\$1,000
410.510	COMPUTER MAINTENANCE - All IT and computer equipment and repairs to operate department	\$7,500
410.511	SOFTWARE LICENSING - all computer licensing fees	\$38,000
410.512	SERVER IT MANAGEMENT - IntegraOne IT contract	\$55,000

TOTAL EXPENSES	\$4,083,226
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AMBULANCE CORPS

412.120	FULL TIME CHIEF	\$81,120
412.121	DIRECTOR OF EMERGENCY SERVICES - Split 25% between General Fund and 75% Fire Fund.	\$22,964
412.122	ADMINISTRATIVE ASSISTANT - Split 50% between General Fund and 50% Fire Fund.	\$24,921
412.132	FULL TIME - Full-Time Medics (5)	\$321,048
412.134	OVERTIME - EMT's and Medics	\$37,000
412.135	PART-TIME EMTS/PARAMEDICS - Includes Mon-Fri 2nd Crew.	\$233,626
412.140	DATA ENTRY / BILLING SPECIALIST - 1 full time employee full salary and a percent of Billing Clerk salaries for part of year. Outsourcing billing, eliminating position, and reallocating employees as of July 1, 2021.	\$0
412.156	AMBULANCE HEALTHCARE - portion of healthcare costs representing full-time employees	\$194,812
412.161	FICA - 7.65% of wages	\$55,132
412.187	MARKETING EXPENSES	\$250
412.191	UNIFORMS / BOOTS	\$6,200
412.205	WORKPLACE SAFETY	\$1,000
412.210	OFFICE SUPPLIES / EQUIPMENT - Copy paper, general office supplies, etc.	\$4,500
412.211	COMPUTER SOFTWARE - Maint. for computers, copier, phone system, AIM billing software, and EMS Charts	\$24,000
412.212	MAINTENANCE - LIFEPAK 12's - For medical devices.	\$12,400
412.219	OXYGEN - Medical gas refill and delivery	\$6,600
412.220	MEDICAL OPERATING SUPPLIES - Airways, bandages, gloves, masks, various ambulance stock supply items.	\$13,700
412.221	JANITORIAL SERVICES - Paper towels, cleaning supplies, exterminator and miscellaneous items.	\$3,200
412.229	PETTY CASH AND MEMBERSHIPS - Professional	\$1,200
412.231	FUEL - Diesel and gasoline	\$12,000
412.250	AMBULANCE REPAIR	\$12,000
412.315	BILLING CONTRACTED SERVICES - Estimating 10% of overall revenue for billing.	\$72,000
412.316	AMBULANCE SUBSCRIPTION SERVICES - Outsourcing ambulance subscription program.	\$10,500
412.321	TELEPHONE - Includes cell phones, mobile tablet costs, and building telephones.	\$7,000

412.325	POSTAGE - Cost of mailing subscriptions & billings.	\$2,500
412.327	RADIO MAINTENANCE - Maintenance of 6 units, portables, and emergency pagers.	\$3,000
412.342	PRINTING - Various office forms. Eliminated subscriptions.	\$1,000
412.360	ELECTRIC FOR CENTRAL STATION	\$2,000
412.362	NATURAL GAS HEAT - For ambulance station.	\$850
412.373	BUILDING MAINTENANCE	\$5,300
412.415	REFUNDS - Refunds to patients who paid the Corps but for which the Corps subsequently receives payment from a third party.	\$3,500
412.460	TRAINING - State certifications, various conferences, and costs for internal and outsourced training courses.	\$7,000
412.510	COMMUNITY OUTREACH - Community outreach program	\$1,500
412.709	COPIER LEASE	\$2,550
412.751	COMPUTER EQUIPMENT - Miscellaneous replacements.	\$2,870

TOTAL EXPENSES	\$1,189,243
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PLANNING / ZONING

414.124	ZONING OFFICER SALARY- Salary is split 60% Zoning and 10% Public Works with 15% from the Water Fund and 15% from the Sewer Fund. Includes costs associated with James Farnsworth retirement.	\$82,450
414.125	ASSISTANT ZONING OFFICER SALARY- 100% of salary for 2nd Code Official.	\$70,000
414.130	ZONING HEARING BOARD SALARIES - 5 members at \$65.00 per month.	\$3,900
414.131	PLANNING COMMISSION PAY - payment to Planning Commission members of \$50 per month if they attend mtg.	\$4,200
414.132	FIRE INSPECTOR - Part time official in charge of commercial and governmental building fire inspections.	\$18,957
414.140	OFFICE CLERK- Salary is split 10% Administration, 30% Zoning, and 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund.	\$14,962
414.156	CODES HEALTHCARE - Healthcare costs associated with the full-time Codes Officers	\$37,104
414.161	FICA - 7.65%	\$14,556
414.210	PLANNING/ZONING SUPPLIES - Updated code books and miscellaneous supplies.	\$7,900
414.231	VEHICLE FUEL	\$600
414.250	VEHICLE MAINTENANCE	\$2,500
414.302	ELECTRICAL INSPECTIONS - Reimbursed by property owner.	\$17,000
414.313	CONSULTANT - Remaining costs for Michael Baker, Intl. to rewrite Zoning Ordinance, SALDO, and Official Map	\$100,000
414.314	PLANNING / ZONING LEGAL - costs associated with legal services for Codes, Planning, and Zoning Board	\$20,000
414.315	CODE EXPENSES - operating expenses	\$5,000
414.316	STENOGRAPHER - for Zoning Hearings	\$1,800
412.321	TELEPHONE - Includes telephones and mobile tablet connection costs.	\$2,750
414.325	POSTAGE	\$3,000
414.341	ADVERTISING	\$3,000
414.460	DUES-CONFERENCES	\$3,000
414.461	CERTIFICATION TESTS	\$3,000
414.700	DEMOLITION / REPAIR TO BUILDINGS -Cost to bring dilapidated buildings up to code. Cost eventually recovered through legal system.	\$10,000
414.701	COMPUTER COSTS - Hardware and maintenance costs.	\$2,000
414.751	SOFTWARE COST - Purchase of General Code Municipality Software as well as Map Link Software and online permitting program.	\$15,517

TOTAL EXPENSES	\$443,196
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EMERGENCY MANAGEMENT

415.220 **OPERATING SUPPLIES** \$2,000

HEADER TOTAL	\$2,000
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CIVIL SERVICE COMMISSION

419.318 **LEGAL** - For Civil Service Commission Solicitor. \$5,000

419.341 **ADVERTISING** \$500

419.461 **EXPENSES** - Includes, by law, re-establishing the Police hiring eligibility list as well as several promotion processes. \$6,500

HEADER TOTAL	\$12,000
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HEALTH DEPARTMENT

421.120 **HEALTH OFFICER SALARY** - The Health Officer inspects food vending establishments and performs duties related to public health. \$17,167

421.140 **SECRETARY** - For Health Officer. \$1,979

421.161 **FICA** - 7.65% \$1,465

421.220 **OPERATING SUPPLIES** \$500

HEADER TOTAL	\$21,111
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TOTAL EXPENSES	\$35,111
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PUBLIC WORKS DEPARTMENT

COMPOSTING

427.131	STAFF WAGES	\$17,000
427.450	CONTRACTED SERVICES - Pays for refuse services to properties in the Borough, and for dumpsters on Borough property. Does not include Dumpster Day and HHW Event.	\$965,045
427.500	REFUSE CIVIL COMPLAINTS - Court administrative filing costs to file legal action against delinquent ratepayers.	\$300
427.510	REFUNDS - REF. COLLECT - Refunds paid to individuals qualified for discounts, moved, or were mistakenly billed.	\$1,000
427.700	PROCESSING CHARGES - Grinding brush and screening compost.	\$3,000

HEADER TOTAL	\$986,345
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PUBLIC WORKS

430.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund. Includes John Dychala retirement costs	\$54,571
430.123	ASSISTANT DIRECTOR SALARY - Hiring individual in Nov. to serve as assist. until Feb. 2022, when John Dychala retires. Individual will assume Dir. position.	\$11,730
430.124	CODE INSPECTOR SALARY - Salary is split 60% Administration, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund.	\$13,742
430.130	PUBLIC WORKS I & II WAGES - Includes a 4% increase pursuant to contract, and includes regular and overtime wages.	\$659,532
430.137	MECHANIC WAGES - Mechanics' wages are split 80% Public Works, with 10% from the Water Fund and 10% from the Sewer Fund.	\$127,876
430.140	CLERICAL - Salary is split between General, Water, and Sewer Funds.	\$9,974
430.156	DPW HEALTHCARE - portion of Public Works employee healthcare costs split between General, Water, and Sewer Funds.	\$312,124
430.161	FICA - 7.65%	\$72,274
430.183	DPW OVERTIME - separated out of line item.	\$54,570
430.205	WORKPLACE SAFETY - Includes training, goggles, and other miscellaneous items.	\$3,000
430.220	OPERATING SUPPLIES - Various supplies, including but not limited to: tools, parts, and equipment.	\$14,500
430.231	VEHICLE FUEL - Diesel fuel and gasoline for Public Works equipment.	\$38,000
430.237	MECHANIC TOOLS - Tools for mechanics to work on Borough vehicles and equipment, as well as shop equipment.	\$5,000
430.250	VEHICLE REPAIR-MAINTENANCE - Includes the purchase of tires and regular maintenance of all vehicles and equipment.	\$50,000

430.321	TELEPHONE - Includes building phones, cell phone, and mobile tablet connection costs.	\$5,000
430.327	RADIO MAINTENANCE	\$1,000
430.361	ELECTRIC FOR 2 GARAGES	\$8,000
430.362	NATURAL GAS - Heat for the maintenance garage.	\$3,700
430.367	FUEL OIL - Heat for the maintenance garage.	\$2,500
430.373	BUILDING MAINTENANCE AND REPAIR	\$8,000
430.374	MECHANIC DIAGNOSTICS - Software subscription to update vehicle diagnostic machines.	\$800
430.440	UNIFORMS / SHOES - As per the Public Works contract, the Borough pays for safety shoes & pants on an as-needed basis.	\$6,000
430.441	CDL TEST - The cost of random drug/alcohol testing of CDL licensees.	\$1,100
430.460	TRAINING	\$1,500
430.701	INTERNET - upgraded internet costs at DPW buildings	\$1,700
430.751	SOFTWARE COSTS - Purchase of new DPW program for operations	\$20,000

HEADER TOTAL	\$1,486,193
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STREET CLEANING

431.130	WAGES - For street cleaning assignments.	\$7,491
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HEADER TOTAL	\$7,491
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TRAFFIC LIGHTS & STREET SIGNS

433.220	SIGN MAINTENANCE-SUPPLIES - Routine maintenance of street signs, supplies, etc.	\$2,000
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HEADER TOTAL	\$2,000
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CURB / SIDEWALK

435.100	BOROUGH PROPERTY - Routine sidewalk and curb work funded by CDBG grants and req. match.	\$36,000
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HEADER TOTAL	\$36,000
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STREET / ROAD MAINTENANCE

438.250	STREET WEED SPRAYING - Spraying curbs, street rights-of-way, and railroad crossings.	\$500
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439.246	CRACK SEALING	\$8,000
439.247	EQUIPMENT RENTAL	\$2,500

HEADER TOTAL	\$11,000
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TOTAL EXPENSES	\$2,529,029
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SWIMMING POOL

452.120	POOL MANAGER - Based on work from Memorial Day weekend to Labor Day weekend.	\$14,420
452.139	LIFEGUARD WAGES - Wages for part-time Lifeguards.	\$71,500
452.161	FICA - 7.65% of wages	\$6,573
452.220	POOL SUPPLIES - The cost of supplies and chemicals.	\$3,000
452.221	ID PICTURE-SWIM TAGS - The cost of passes and accessories.	\$1,000
452.222	POOL TOOLS AND EQUIPMENT - Minor equipment and supplies needed for pool operations and patron safety.	\$1,000
452.300	WATER QUALITY SERVICE - Cost of contracted water service to maintain chemical levels.	\$20,000
452.310	BATH MAT LEASE - Mats for in locker rooms.	\$2,700
452.321	TELEPHONE	\$290
452.361	ELECTRIC - The cost of electric at the pool.	\$8,500
452.373	POOL-BUILDING MAINTENANCE	\$8,500
452.460	TRAINING	\$1,500
452.814	POOL IMPROVEMENTS - PAINT - Paint for the bottom of the pool each year. In 2021, fully paint both pools.	\$5,000

TOTAL POOL EXPENSES	\$143,983
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PARKS

454.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$11,194
454.130	PARK WAGES - Full & part-time wages for the operation of the parks.	\$102,862
454.134	REFRESHMENT STAND WAGES - Wages of employees to operate Concession Stand.	\$25,000
454.135	REFRESHMENT STAND SUPPLIES - Food and paper supplies for Concession Stand sales. Projecting less due to COVID-19.	\$20,000
454.161	FICA - 7.65% of wages.	\$11,607
454.183	DPW OVERTIME - Separated from salaries.	\$12,668
454.220	SUPPLIES-EQUIPMENT - Costs include, but are not limited to, replacement of nets, swings, fences, etc.	\$10,000
454.221	ATHLETIC FIELD SUPPLIES/EQUIP. - The cost of lime, field liner, drag, marking paint, plates, bases.	\$1,500

454.222	FIELD MAINTENANCE - The cost of fertilizer, seed, sand, backstops, etc. for ballfields.	\$6,000
454.223	TOOLS AND EQUIPMENT - Various tools and minor equipment to operate and maintain park system.	\$2,500
454.231	GASOLINE/DIESEL - Fuel for lawnmowers, park equipment and trucks.	\$6,000
454.250	REPAIRS-VEHICLES - Repairs to vehicles and park equipment.	\$6,000
454.300	SPECIAL ENTERTAINMENT COMMITTEE - The costs associated with the Summer Concert Series.	\$12,500
454.321	TELEPHONES	\$1,300
454.361	ELECTRIC FOR PARK FACILITIES - Electricity for pavilions, general park use, field lighting, etc.	\$17,000
454.362	GAS FOR PISTOL RANGE - Heat for pistol range and building.	\$750
454.371	LAWN MAINTENANCE - The Borough contracts with Aurora in a 3-year contract expiring in December 2021, with possibility of 3 one-year extensions.	\$79,316
454.373	BUILDING MAINTENANCE - Routine maintenance of park buildings.	\$7,000
454.785	PARK UPGRADES / FIXTURES - moved from Capital Fund 454.375. Includes replacement of fixtures at parks.	\$5,500
454.415	PAVILION REFUNDS	\$500
454.455	WEED SPRAYING - Spraying the various parks.	\$500
454.460	TRAINING	\$1,000
454.500	COMMUNITY GARDEN COMMISSION - Operational expenses for Commission based on revenue from 367.500	\$1,400
454.600	MAINTENANCE - OTHER PARKS - General maintenance of parks other than the Emmaus Community Park. Includes Geese Police cost.	\$21,000
454.701	COMPUTER COSTS - Costs to purchase and maintain computers and internet at Community Park, pool, and concession stand.	\$3,900
454.724	SAFETY ISSUES	\$500
454.751	SOFTWARE COSTS - Purchase of RecDesk Software for field, pavilions, and other bookings, as well as pool and concession processing.	\$5,000

HEADER TOTAL	\$372,497
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TOTAL EXPENSES	\$516,480
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SHADE TREE COMMISSION

455.100 **OPERATING EXPENSE** \$10,500

HEADER TOTAL	\$10,500
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LIBRARY

456.130 **PUBLIC WORKS WAGES** - Allocated wages for Public Works employees who perform maintenance and other services at the Library. \$2,623

456.161 **FICA - 7.65%** \$201

456.350 **FLOOD INSURANCE** - Required insurance. \$4,600

456.373 **MAINTENANCE/REPAIRS** - Routine maintenance and repairs at the Library, including contracted and material costs. \$1,500

456.520 **LOCAL GOVERNMENT SUPPORT** - The Borough's financial contribution to the Emmaus Public Library. \$117,800

HEADER TOTAL	\$126,724
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ECONOMIC AND COMMUNITY DEVELOPMENT

457.501 **CIVIC CELEBRATIONS** - Miscellaneous expenses that fund community-oriented events. \$7,500

457.505 **PAYMENT FOR TROUT STOCKING** - Payment to Cedar Brook Sportsmen for stocking Furnace Dam for trout season. \$550

457.506 **MAIN STREET PROGRAM** - Funds are to be used to co-sponsor concerts and other events in the downtown. \$3,000

457.507 **GENERAL ECONOMIC DEVELOPMENT** - Funds used for outreach, marketing, and general economic dev. purposes. Includes costs for new website. \$15,000

HEADER TOTAL	\$26,050
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CONTINGENCY EQUITY RESERVE

480.501 **CONTINGENCY ACCOUNT** - Unappropriated funds. \$541,646

HEADER TOTAL	\$541,646
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TRANSFERS

492.023 **TRANSFER TO DEBT SERVICE FUND** \$597,474

492.030 **TRANSFER TO CAPITAL IMPROVEMENT FUND** \$497,340

492.050 TRANSFER TO FURNACE DAM SAVINGS- Funds received from Phoebe for Recreation Development to be transferred to savings for future Furnace Dam Park improvements. \$126,000

HEADER TOTAL	\$1,220,814
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TOTAL EXPENSES	\$1,925,734
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GENERAL FUND TOTALS

TOTAL REVENUES	\$13,184,090
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TOTAL EXPENSES	\$13,184,090
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THE BOROUGH OF EMMAUS

FIRE FUND

FIRE REVENUE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	864,471.58	859,332.96	878,554.10	860,375	879,791.65	1,112,300
301.200	Prior Year	9,121.63	9,646.01	12,872.52	9,000	8,410.26	9,000
301.400	Delinquent Real Est. Tax	6,966.15	11,205.33	6,752.50	7,000	8,842.93	7,000
301.600	Interim	0.00	0.00	0.00	0	0.00	0
	Header Total	880,559.36	880,184.30	898,179.12	876,375	897,044.84	1,128,300
----- FUND BALANCE -----							
340.120	Fund Balance	130,463.70	395,256.04	241,948.47	188,000	211,491.20	125,000
	Header Total	130,463.70	395,256.04	241,948.47	188,000	211,491.20	125,000
----- INTEREST -----							
341.010	Interest	499.11	3,883.09	468.73	500	75.14	500
	Header Total	499.11	3,883.09	468.73	500	75.14	500
-----GRANTS -----							
354.015	Federal Grants - FEMA	68,772.00	16,791.00	33,417.14	140,874	11,857.14	138,030
354.070	State Grants					25,342.00	0
	Header Total	68,772.00	16,791.00	33,417.14	140,874	37,199.14	138,030.00
-----OTHER INTERGOVERNMENTAL REVENUE -----							
355.130	Fire Relief Aid	22,782.49	26,312.59	62,000.57	26,000	55,110.33	26,000
	Header Total	22,782.49	26,312.59	62,000.57	26,000	55,110.33	26,000
----- FIRE PROTECTION REVENUES -----							
358.110	Fire Protection Revenues	6,124.01	7,649.88	16,239.88	7,000	8,637.50	7,000
	Header Total	6,124.01	7,649.88	16,239.88	7,000	8,637.50	7,000
-----DONATIONS -----							
367.411	Donations	1,075.00	3,225.00	7,269.00	3,000	2,895.00	3,000
	Header Total	1,075.00	3,225.00	7,269.00	3,000	2,895.00	3,000
----- MISCELLANEOUS RECEIPTS -----							
380.100	Misc. Revenue	30.00	9,054.20	2,244.00	100	311.00	100
	Header Total	30.00	9,054.20	2,244.00	100	311.00	100
----- OTHER FINANCING SOURCES -----							
389.000	Interfund Transfer	0.00	0.00	0.00	62,000	400,000.00	0
	Header Total	0.00	0.00	0.00	62,000	400,000.00	0
----- LOAN PROCEEDS -----							
393.100	Loan Proceeds	0.00	0.00	0.00	0	100,000.00	0
	Header Total	0.00	0.00	0.00	0	100,000.00	0
	REVENUES	1,110,305.67	1,342,356.10	1,261,766.91	1,303,849	1,712,764.15	1,427,930

FIRE EXPENSES

FIRE DEPARTMENT EXPENSES

----- OPERATING EXPENSES -----

411.120	Director Emerg. Services - 75%	40,760.00	63,120.08	67,644.60	66,242	67,742.28	68,892
411.121	Deputy Director	0.00	49,807.73	79,400.00	81,120	82,120.00	84,365
411.133	Part-Time Paid	191,676.70	335,216.29	380,789.68	391,000	379,137.14	407,774

THE BOROUGH OF EMMAUS

FIRE FUND

FIRE REVENUE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
411.134	Extra Duty Pay	7,563.30	13,309.06	9,044.55	20,000	15,074.13	20,000
411.140	Clerk	25,428.00	26,471.11	28,643.74	28,743	30,393.92	25,512
411.156	BC/BS	9,782.58	38,952.24	48,117.53	47,155	40,368.84	28,905
411.158	Life Ins	364.28	752.68	906.13	930	987.50	1,027
411.161	FICA	20,304.47	37,274.42	43,191.80	44,914	43,890.86	46,401
411.162	Unemploy Comp	0.00	2,997.02	2,140.05	1,194	1,149.86	1,289
411.191	Uniforms	3,750.95	22,720.19	5,095.86	10,000	6,682.45	10,000
411.205	Workplace Safety	658.32	82.00	599.98	500	668.00	500
411.210	Office Supplies	2,280.50	2,789.24	1,575.67	3,000	2,358.91	3,000
411.213	Minor Equip	309.29	272.70	70.92	300	186.97	300
411.220	Operating Supplies	2,060.57	4,775.68	4,442.84	4,000	3,813.03	4,000
411.221	Fire Police	0.00	1,008.00	195.95	1,000	646.00	500
411.222	Chemicals	750.00	600.00	406.00	1,000	1,300.00	3,500
411.226	Janitorial	2,170.31	2,692.47	2,862.00	3,000	2,732.18	3,000
411.231	Fuel	4,756.02	7,441.76	4,386.02	6,500	8,723.43	9,000
411.250	Vehicle Repair	7,021.58	15,005.39	17,918.09	18,000	16,224.61	18,000
411.314	Legal Expenses	22,077.88	2,839.29	0.00	3,000	0.00	3,000
411.321	Telephone	2,721.70	3,484.19	5,831.38	6,500	5,989.71	8,000
411.328	Liability Insurance	15,526.00	15,314.00	15,561.00	16,339	15,586.00	16,365
411.331	Mileage	0.00	0.00	0.00	750	0.00	250
411.350	Auto Ins	5,005.70	5,119.63	5,092.22	5,676	6,330.01	7,277
411.354	Work Comp. Insurance	29,488.00	20,029.00	48,227.64	42,228	32,554.42	32,552
411.359	Insurance Broker	2,280.00	2,280.00	3,280.00	3,480	3,480.00	3,480
411.361	Electric	11,420.34	9,825.57	9,590.61	11,500	10,115.91	11,500
411.362	Natural Gas	2,049.73	1,849.11	2,070.64	2,700	2,313.66	2,700
411.372	Training Ground Maint	1,514.06	6,335.50	1,174.86	6,000	540.63	6,000
411.373	Building Maint	3,670.73	9,146.62	6,295.54	9,200	5,884.55	6,500
411.374	Equipment Inspections	7,272.29	7,361.20	8,883.00	10,000	7,819.84	10,000
411.420	Memberships, Dues, Prof. Dev.	1,907.14	430.52	405.00	2,000	1,742.50	2,000
411.440	Rug Rental	0.00	0.00	0.00	300	0.00	300
411.460	Training	6,812.05	10,388.67	5,056.77	11,500	8,679.41	11,500
411.461	Fire Prevent Training	1,542.27	1,594.65	1,197.74	1,700	1,313.10	1,700
411.474	Equipment Grant Purchase	77,844.80	20,718.23	35,514.80	152,635	17,465.59	147,530
411.501	Contingency Account	0.00	0.00	0.00	73,910	0.00	168,687
411.530	Fireman's Relief	22,782.79	28,651.79	62,000.57	26,000	55,110.33	26,000
411.733	Radios	5,780.00	7,498.00	3,830.74	8,500	7,459.39	8,500
411.734	Computers	12,215.70	13,611.06	6,415.36	14,500	7,444.21	15,000
411.746	Spartan Fire Pumper					600,376.60	0
411.750	Apparatus Equipment	28,015.10	18,012.37	4,727.77	19,500	19,862.00	10,000
411.751	Hoses / Nozzles	4,908.00	5,249.00	474.00	5,000	4,834.77	5,000
411.752	SCBA Cylinders	3,009.50	6,227.96	2,222.56	6,800	5,390.96	6,800
411.753	Rescue Equipment	8,187.34	2,425.25	3,001.84	3,000	2,209.96	8,000
411.754	Misc Equip	0.00	0.00	165.49	200	0.00	200
Header Total		595,667.99	823,679.67	928,450.94	1,171,516	1,526,703.66	1,254,806

----- CAPITAL EXPENSES -----

411.745	Chief's Vehicle						59,000
411.755	Pick-Up Truck						
411.756	Building Repairs			649.48			
411.757	Bunker Gear	1,625.00	16,635.64	2,229.79	9,000	6,477.37	9,000
411.759	Fire Hydrant Paint Supplies	0.00	1,401.40	455.78	3,000	1,141.45	1,000
411.760	BLS Squad Expenses						5,000
411.761	IPAD / Mobile Devices		0.00				
411.762	Hand Tools	3,941.00	2,694.00	0.00	4,000	1,456.77	2,500
411.763	TV for Training Trailer						
411.764	EMS Supplies for fire apparatus	446.82	456.59	258.72	500	430.95	500
411.765	Fire Grant Match						
411.766	Technology Upgrades	1,786.00	12,568.46				
411.767	Venture Scout Program		379.75	6,647.88	4,250	757.76	3,000
411.768	5" Hose Replacement		18,059.00				
411.769	Hydrant Cleaner		12,950.00				

THE BOROUGH OF EMMAUS
 FIRE FUND
 FIRE REVENUE

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
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Header Total		7,798.82	65,144.84	10,241.65	20,750	10,264.30	80,000
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-----INTERFUND TRANSFERS -----

411.492	Transfer to General Fund						
411.493	Transfer to Escrow for Apparatus	100,000.00	200,000.00	100,000.00	100,000	0.00	50,000
411.492.023	Transfer to Debt Service	11,583.12	11,583.12	11,583.12	11,583	11,583.12	33,124
411.492.494	Transfer to Radio Savings						10,000
411.530	Transfer Fire Relief to Escrow						
411.800	Fire Vehicle Loans						

Header Total		111,583.12	211,583.12	111,583.12	111,583	11,583.12	93,124
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EXPENSES		715,049.93	1,100,407.63	1,050,275.71	1,303,849	1,548,551.08	1,427,930
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Revenues		1,110,305.67	1,342,356.10	1,261,766.91	1,303,849	1,712,764.15	1,427,930
Expenses		715,049.93	1,100,407.63	1,050,275.71	1,303,849	1,548,551.08	1,427,930
Surplus /		395,255.74	241,948.47	211,491.20	(0)	164,213.07	0

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FIRE DEPARTMENT FUND REVENUE

REAL ESTATE TAXES

301.100	REAL ESTATE TAX - Current Year - As per the 2021 Lehigh County Assessment the aggregate for the Borough of Emmaus is \$838,220,600. Budgeted revenue is based on a millage rate of 1.3961 and a collection rate of approximately 95.9% .	\$1,112,300
301.200	REAL ESTATE TAX - Prior Year - The money collected for the previous year prior to being referred to the Tax Claim Bureau.	\$9,000
301.400	DELINQUENT REAL ESTATE TAX - CURRENT YEAR - Real estate taxes collected in current year, with penalties.	\$7,000

HEADER TOTAL	\$1,128,300
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340.120	FUND BALANCE - budgeted carryover from previous year.	\$125,000
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HEADER TOTAL	\$125,000
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341.010	INTEREST	\$500
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HEADER TOTAL	\$500
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GRANTS

354.015	FEDERAL GRANTS - FEMA - AFG Grant for garage exhaust system, carbon monoxide detectors and equip.	\$138,030
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HEADER TOTAL	\$138,030
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OTHER INTERGOVERNMENTAL REVENUE

355.130	FIRE RELIEF AID - Funds received by the Commonwealth based on the Foreign Fire Insurance Tax. Funds are passthrough to the Emmaus Firemen's Relief Assoc.	\$26,000
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HEADER TOTAL	\$26,000
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FIRE PROTECTION REVENUES

358.110	FIRE PROTECTION REVENUE - Paid by insurance companies for costs incurred for damaged equipment, etc.	\$7,000
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HEADER TOTAL	\$7,000
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DONATIONS

367.411	DONATIONS	\$3,000
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HEADER TOTAL	\$3,000
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MISCELLANEOUS RECEIPTS

367.411 MISCELLANEOUS REVENUE \$100

HEADER TOTAL	\$100
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OTHER FINANCING SOURCES

389.000 INTERFUND TRANSFER - Borrowed from General Fund. \$0

TOTAL FIRE FUND REVENUES	\$1,427,930
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FIRE DEPARTMENT FUND EXPENSES

OPERATING EXPENSES

411.120	DIRECTOR OF EMERGENCY SERVICES - 75%	\$68,892
411.121	DEPUTY DIRECTOR - 100% of salary cost.	\$84,365
411.133	PART TIME PAID FIRE PERSONNEL - Part-time personnel used for fire protection services.	\$407,774
411.136	EXTRA DUTY PAY - for training, callouts during unscheduled shifts and emergencies.	\$20,000
411.140	CLERK - Full time Clerk for Fire and Ambulance - 50%.	\$25,512
411.156	BC/BS - Health insurance portion for full-time employees	\$28,905
411.158	LIFE INSURANCE - For 2 full time employees.	\$1,027
411.161	FICA - 7.65% of payroll.	\$46,401
411.162	UNEMPLOYMENT COMPENSATION	\$1,289
411.191	UNIFORMS - Outfitting new employees, replacement and repair of uniforms, including hats, jackets, pants, etc.	\$10,000
411.205	WORKPLACE SAFETY	\$500
411.210	OFFICE SUPPLIES - Cost of miscellaneous supplies and copier rental.	\$3,000
411.213	MINOR EQUIPMENT - Rope, canvas, covers, etc.	\$300
411.220	OPERATING SUPPLIES - Maintenance contracts for office equipment, Fire Police supplies, and duty crew sleeping quarter supplies.	\$4,000
411.221	FIRE POLICE - Costs incurred for operations as well as maintaining emergency generations at traffic lights.	\$500
411.222	CHEMICALS - Chemicals used by the Fire Department, including foam, fire extinguishers, salvage drums, absorbent pads, and emulsifiers.	\$3,500
411.226	JANITORIAL - Cleaning services twice per week.	\$3,000
411.231	FUEL - Fire Department vehicles.	\$9,000
411.250	VEHICLE REPAIR & MAINTENANCE	\$18,000
411.314	LEGAL EXPENSES	\$3,000
411.321	TELEPHONE - Includes telephone costs as well as mobile table connection costs.	\$8,000
411.328	VOLUNTEER LIABILITY INSURANCE	\$16,365
411.331	MILEAGE - Reimbursed at IRS rate for use of personal vehicle.	\$250
411.350	AUTOMOBILE FLEET INSURANCE	\$7,277

411.354	WORKER'S COMPENSATION INSURANCE	\$32,552
411.359	INSURANCE BROKER - WC and Liability	\$3,480
411.361	ELECTRIC - Electric for the Central Fire Station and the training grounds.	\$11,500
411.362	NATURAL GAS - Heating Central Fire Station garages.	\$2,700
411.372	TRAINING GROUNDS MAINTENANCE	\$6,000
411.373	BUILDING MAINTENANCE - Supplies for custodial services, repairs to overhead doors, roofs, generator, etc.	\$6,500
411.374	EQUIPMENT INSPECTIONS - Includes ladders and equipment inspections as mandated.	\$10,000
411.420	MEMBERSHIPS, DUES, PROFESSIONAL DEVELOP.	\$2,000
411.440	RUG RENTAL - The cost for cleaning wiper rags and rugs every other week.	\$300
411.460	TRAINING - Training for personnel based on qualification guidelines established by the Fire Department.	\$11,500
411.461	FIRE PREVENTION TRAINING	\$1,700
411.474	EQUIPMENT GRANT PURCHASE - garage exhaust system, carbon monoxide detectors, and other equip.	\$147,530
411.501	CONTINGENCY FUND - Unappropriated Funds.	\$168,687
411.530	FIREMAN'S RELIEF - Pass-through from the Fireman's Relief Fund paid to Fireman's Relief Board.	\$26,000
411.733	RADIOS - Radio purchase.	\$8,500
411.734	COMPUTERS - Purchase and maintenance of computers and technology. Includes new software, and software contracts.	\$15,000
411.750	APPARATUS EQUIPMENT - Costs incurred to bring equipment to code and up to date.	\$10,000
411.751	HOSES/NOZZLES - The Fire Department is on a 15 year cycle for replacement of hoses. Includes purchase of nozzles.	\$5,000
411.752	SCBA CYLINDERS	\$6,800
411.753	RESCUE EQUIPMENT	\$8,000
411.754	MISCELLANEOUS EQUIPMENT	\$200
TOTAL EXPENSES		\$1,254,806

CAPITAL EXPENSES

411.745	Chief's Vehicle	\$59,000
411.757	BUNKER GEAR - Replace and to outfit new employees.	\$9,000
411.759	FIRE HYDRANT PAINT SUPPLIES	\$1,000
411.760	BLS SQUAD EXPENSES - medical supplies to outfit fire apparatus to be certified medical providers.	\$5,000
411.762	HAND TOOLS	\$2,500
411.764	EMS SUPPLIES FOR FIRE APPARATUS	\$500
411.767	VENTURE SCOUT PROGRAM - Youth recruitment program, involving Boy Scouts and other youth groups.	\$3,000

TOTAL EXPENSES	\$80,000
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TRANSFERS TO OTHER FUNDS

411.493	TRANSFER TO ESCROW FOR APPARATUS	\$50,000
492.023	TRANSFER TO DEBT SERVICE FUND - Loan for ladder truck matures 11/1/26	\$33,124
492.494	TRANSFER TO RADIO SAVINGS - Savings or future conversion to high band radios.	\$10,000

TOTAL EXPENSES	\$93,124
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FIRE FUND TOTALS

TOTAL REVENUES	\$1,427,930
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TOTAL EXPENSES	\$1,427,930
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**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
WATER REVENUE							
---- CASH AND RENTS ----							
340.120	Cash Balance	144,799.00	261,969.49	239,747.47	165,000	181,501.71	150,000
	Header Total	228,007.34	261,969.49	239,747.47	165,000	181,501.71	150,000
----- INTEREST -----							
341.010	Interest	1,404.36	3,055.51	604.48	1,000	134.97	1,000
	Header Total	1,404.36	3,055.51	604.48	1,000	134.97	1,000
-----WATER USAGE FEES-----							
378.100	Water Usage Fees	961,828.87	973,525.53	932,336.65	964,280	955,744.25	1,173,345
	Header Total	961,828.87	973,525.53	932,336.65	964,280	955,744.25	1,173,345
-----MISCELLANEOUS REVENUE-----							
380.100	Misc Revenue	4,687.57	26,569.88	901.64	3,000	2,018.89	3,000
380.150	Sale of Equipment Connection	0.00	0.00	0.00	0	0.00	0
383.110	Fees	16,250.00	24,166.25	12,500.00	15,000	81,050.00	25,000
383.700	LCA Water Purchase American	17,294.40	17,394.40	19,896.80	17,500	35,139.01	17,500
392.030	Rescue Plan Transfer						400,000
	Header Total	38,231.97	68,130.53	33,298.44	35,500	118,207.90	445,500
REVENUES		1,229,472.54	1,306,681.06	1,205,987.04	1,165,780	1,255,588.83	1,769,845

WATER EXPENSES

-----WATER DEPT. ADMINISTRATION ----

448.120	Manager's Salary (20.5%)	28,484.56	32,188.00	34,269.04	33,408	34,448.44	27,395
448.121	Treasurer's Salary (17.7%)	13,613.99	13,967.22	15,159.09	14,915	15,181.06	15,512
448.122	PW Dir Wages	26,969.16	27,411.76	29,880.96	29,324	29,324.36	41,978
448.124	Public Wks Inspc	11,709.58	12,166.40	13,040.28	18,338	13,584.64	20,612
448.125	Assistant Borough Mngr (16.5%)			0.00	5,000	4,010.77	13,728
448.130	Public Wks Wages	152,081.27	176,251.39	197,051.43	170,851	231,564.53	230,275
448.137	Mechanic Wages	2,725.02	10,379.77	10,613.94	10,874	6,156.44	7,104
448.140	Clerical Salaries	57,216.00	59,848.15	66,104.64	70,553	71,912.55	79,795
448.156	BC/BS	135,404.20	155,178.65	149,789.53	140,851	130,238.45	155,757
448.158	Life Insurance	1,903.51	2,114.28	2,258.25	2,344	2,075.17	2,158
448.160	Employee Pension	99,606.00	101,439.00	104,469.00	111,855	111,854.92	115,155
448.161	FICA	22,608.83	25,266.40	27,254.05	28,152	29,648.49	34,557
448.162	Unemploy Comp	0.00	521.25	1,669.80	299	287.46	322
448.183	DPW Overtime			0.00	14,739	10,577.31	15,330
448.191	Uniforms / Shoes	576.56	891.41	571.83	800	518.56	800
448.195	Training- Dues	990.50	2,575.30	1,186.00	2,500	1,166.50	2,500
	Header Total	553,889	620,198.98	653,317.84	654,803	692,549.65	762,978

-----WATER DEPT. SUPPLIES / EQUIPMENT-----

448.205	Workplace Safety	450.68	469.64	409.64	500	443.48	500
448.210	Office Supplies	1,364.40	1,072.53	1,415.41	1,500	595.34	1,500
448.220	Operating Supplies	7,920.62	7,046.55	10,410.46	9,000	11,705.55	9,000
448.222	Chemicals	17,455.00	19,432.20	15,644.25	22,000	16,650.00	22,000
448.231	Gasoline / Diesel	7,281.86	5,413.16	4,098.56	6,500	8,749.45	6,500
448.235	Roadway Patching	5,328.48	10,410.53	658.20	12,000	1,400.49	12,000
448.250	Vehicle Repair	7,099.73	6,361.72	5,582.65	7,500	7,625.96	7,500
	Header Total	46,900.77	50,206.33	38,219.17	59,000	47,170.27	59,000

-----WATER DEPT. SERVICES-----

448.310	Janitorial Services	616.77	789.99	954.00	954	874.50	954
448.311	Auditing Services	4,559.20	4,600.00	3,512.50	3,375	2,795.00	3,375

**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
448.313	Engineering	687.50	2,101.70	1,312.50	2,500	967.87	2,500
448.319	Computer Maint	7,408.41	8,308.32	7,201.09	9,500	6,704.09	9,500
448.321	Telephone	2,838.50	3,522.72	3,153.71	3,500	3,742.62	4,000
448.325	Postage	4,315.85	4,462.96	4,432.34	4,500	6,994.43	4,500
448.342	Printing Services	1,752.30	2,307.75	1,465.38	2,500	1,670.83	2,500
448.350	Auto Insurance	3,003.40	3,071.81	3,055.30	3,405	3,797.99	4,367
448.352	Multi-Peril Ins/Umbrella	3,596.49	2,632.56	2,772.48	2,856	2,826.48	2,982
448.354	Worker Comp Ins	12,346.24	13,573.52	16,171.68	16,756	15,718.09	17,275
448.355	Officials Liability	4,508.20	4,192.00	4,452.68	4,443	5,414.85	5,956
448.356	Equipment Insurance	5,030.10	5,526.00	6,023.52	6,204	4,767.12	5,077
448.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,480	2,480.00	2,480
448.361	Electrical Service	78,983.92	66,518.25	70,309.13	78,000	73,870.03	78,000
448.362	UGI Gas (Well #6)	2,064.47	1,833.27	1,634.49	2,300	1,723.67	2,300
448.363	Heating	2,282.55	2,248.08	1,761.49	2,500	2,535.72	2,500
448.373	Building Maint	5,639.86	4,554.13	5,462.81	5,000	8,567.89	5,500
448.375	DEP and Del. Basin Charges	0.00	20,667.00	20,680.00	20,800	20,680.00	20,680
448.376	Waterlines Materials	24,110.51	16,826.37	9,320.12	18,000	33,180.41	18,000
448.377	Pumping Equip Repair Water	12,516.40	11,131.00	53,240.60	14,000	12,867.27	14,000
448.378	Meter Repairs	2,400.95	0.00	0.00	0	0.00	0
448.379	Auto Dial Fees	4,295.00	0.00	8,590.00	4,295	4,295.00	4,295
448.380	LCA Hydrant Fees					0.00	400
Header Total		185,236.62	181,147.43	227,785.82	207,868	216,473.86	211,141

----- WATER DEPT. REFUNDS / REPAIRS -----

448.415	Refunds	197.46	537.31	159.89	100	496.44	100
448.453	Water Sampling	13,061.88	14,022.40	22,095.00	14,000	12,658.00	26,800
Header Total		13,259.34	14,559.71	22,254.89	14,100	13,154.44	26,900

----- WATER DEPT. CAPITAL OUTLAY -----

448.702	Well # 4 Roof			3,752.40		0.00	
448.703	Well # 6 Roof			11,292.00		0.00	
448.704	Zone Scan Leak Detector Loggers			2,685.90	8,000	1,561.38	7,500
448.751	Software Costs			0.00	7,500	1,369.09	
448.761	Replacement Meters	24,492.37	9,932.06	10,240.85	25,000	34,300.39	25,000
448.762	Dump Trk (Water Share)						
448.763	1-Ton Utility Truck (Water)						15,000
448.765	Manhole Repairs	0.00	0.00	987.28	7,500	2,558.86	7,500
448.767	Leak Correlator						
448.768	Well # 7 Well Monitor Upgrade	0.00	0.00	0.00			
448.769	Invertors - Trucks 3 & 5						
448.826	Reservoir 2 Elimination	38,828.10	53,330.11	0.00			
448.827	Water Station Security Fence	21,725.00	0.00				
448.828	Water Flow Meters						
448.829	Aqua Scope Ground Mics						
448.830	Road Work	25,793.30	27,353.90	21,183.18	25,000	13,949.30	
448.831	Street Saw / Power Tools	1,034.37	562.08	0.00			
448.832	Water Main Replacement	2,341.85	36,714.45	0.00	30,000	0.00	30,000
448.834	Chlorine Monitors						
448.836	Replace Broken Street Valves	(610.48)	3,792.11	2,766.00	10,000	5,200.63	10,000
448.837	Well House Lighting Upgrades	2,152.59					
448.838	Well #7 Repairs	20,650.00					
448.839	Well # 6 & # 7 Windows	1,170.73					
448.840	Automatic Hydrant Flusher		9,823.10	0.00	5,000	3,738.76	0
448.841	Sampling Stations		8,101.50	0.00	6,000	0.00	0
448.842	Ford F350 Service Truck w/Plow				15,000	0.00	
448.843	Trash Pump				3,200	3,089.10	
448.844	Portable Air Compressor						26,400
448.845	Well 1 Carbon Filter						400,000
Header Total		137,577.83	149,609.31	52,907.61	142,200	65,767.51	521,400

**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- CONTINGENCY FUND -----							
480.501	Contingency Fund	0.00	0.00	0.00	57,809	0.00	163,426
Header Total		0.00	0.00	0.00	57,809	0.00	163,426

----- TRANSFER TO OTHER FUNDS -----							
492.030	Transfer to Capital		0.00	0.00	0	0.00	
492.023	Transfer to Debt Services	30,639.31	21,211.83	0.00	0	0.00	
492.600	Transfer to Meter Savings		30,000.00	30,000.00	30,000	30,000.00	25,000
Header Total		30,639.31	51,211.83	30,000.00	30,000	30,000.00	25,000

EXPENSES	967,503.05	1,066,933.59	1,024,485.33	1,165,780	1,065,115.73	1,769,845
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<u>WATER FUND TOTALS</u>						
TOTAL REVENUES	1,229,472.54	1,306,681.06	1,205,987.04	1,165,780	1,255,588.83	1,769,845
TOTAL EXPENSES	967,503.05	1,066,933.59	1,024,485.33	1,165,780	1,065,115.73	1,769,845
Surplus / Deficit	261,969.49	239,747.47	181,501.71	(0)	190,473.10	0

WATER DEPARTMENT REVENUE

INTEREST/INVESTMENTS/CASH BALANCE

340.120	BEGINNING CASH BALANCE - Budgeted carryover from 2021.	\$150,000
341.010	INTEREST	\$1,000

HEADER TOTAL	\$151,000
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WATER USAGE REVENUE

378.100	WATER USAGE FEES - Fees collected from approximately 4300 customers in the Borough.	\$1,173,345
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HEADER TOTAL	\$1,173,345
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MISCELLANEOUS REVENUES

380.100	MISCELLANEOUS REVENUE	\$3,000
383.110	CONNECTION FEES - New water service line.	\$25,000
383.700	LCA WATER PURCHASE	\$17,500
392.030	AMERICAN RESCUE PLAN TRANSFER - Funds transferred from American Rescue Plan Grant savings account.	\$400,000

HEADER TOTAL	\$445,500
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TOTAL WATER FUND REVENUES	\$1,769,845
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WATER DEPARTMENT EXPENSES

WATER DEPARTMENT ADMINISTRATION

448.120	BOROUGH MANAGER'S SALARY - Salary is split 59% from the General Fund, 20.5% from the Water Fund, and 20.5% from the Sewer Fund.	\$27,395
448.121	TREASURER'S SALARY - Salary is split 64.6% from the General Fund, 17.7% from the Water Fund, and 17.7% from the Sewer Fund.	\$15,512
448.122	ASSISTANT BOROUGH MANAGER SALARY - 67% in General Fund and 33% split between Water and Sewer Funds.	\$41,978
448.124	CODE INSPECTOR SALARY - Salary is split 60% from Planning, 10% from Public Works, 15% from the Water Fund, and 15% from the Sewer Fund.	\$20,612
448.125	ASSISTANT BOROUGH MANAGER SALARY - Split between General - 66%, 33% split between Water and Sewer Funds.	\$13,728

448.130	PUBLIC WORKS WAGES - Wages for Water Department work.	\$230,275
448.137	MECHANIC WAGES - Share for Water Department equipment maintenance and repairs.	\$7,104
448.140	CLERICAL SALARIES - Cashier and Water/Sewer Clerk salaries are split 37.365% from the Water Fund and 37.365% from the Sewer Fund. Zoning Clerk's salary is split 10% Administration, 30% Planning and Zoning, 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund. The Borough Manager's Administrative Assistant's salary is split 70% Administration, 30%Water Fund.	\$79,795
448.156	BC/BS - Health insurance allocated to Water Fund.	\$155,757
448.158	LIFE INSURANCE - Based on yearly salaries.	\$2,158
448.160	EMPLOYEE PENSION - Allocated Borough contribution to pension plan.	\$115,155
448.161	FICA - 7.65%	\$34,557
448.162	UNEMPLOYMENT COMPENSATION - Services of the Pennsylvania State Association of Boroughs to manage its unemployment compensation records.	\$322
448.183	PUBLIC WORKS OVERTIME - Separated out from Wages	\$15,330
448.191	UNIFORMS/SHOES - As per contract.	\$800
448.195	TRAINING - DUES	\$2,500

HEADER TOTAL	\$762,978
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WATER DEPARTMENT SUPPLIES / EQUIPMENT

448.205	WORKPLACE SAFETY	\$500
448.210	OFFICE SUPPLIES	\$1,500
448.220	OPERATING SUPPLIES	\$9,000
448.222	CHEMICALS - Treatment of water.	\$22,000
448.231	GASOLINE / DIESEL	\$6,500
448.235	ROADWAY PATCHING - Water Department share.	\$12,000
448.250	VEHICLE REPAIR	\$7,500

HEADER TOTAL	\$59,000
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WATER DEPARTMENT SERVICES

448.310	JANITORAL SERVICES	\$954
448.311	AUDITING SERVICES - Water Department share.	\$3,375

448.313	ENGINEERING SERVICES	\$2,500
448.319	COMPUTER MAINTENANCE - Purchase of hardware, software, and maintenance of technology systems.	\$9,500
448.321	TELEPHONE	\$4,000
448.325	POSTAGE	\$4,500
448.342	PRINTING SERVICES	\$2,500
448.350	AUTOMOBILE FLEET INSURANCE - Provides liability coverage on all Borough-owned vehicles, and non-owned and hired vehicles when used for Borough purposes.	\$4,367
448.352	MULTI-PERIL INSURANCE - Provides general liability coverage for personal injury and property damage, "All Risk" protection for buildings and contents, and Umbrella Insurance.	\$2,982
448.354	WORKER'S COMPENSATION INSURANCE - Insurance that covers employees who suffer a work-related injury or disease.	\$17,275
448.355	OFFICIALS LIABILITY INSURANCE	\$5,956
448.356	COMMERCIAL INLAND MARINE / PORT. EQUIP. INSURANCE	\$5,077
448.359	INSURANCE BROKER - Liability and Workers Comp.	\$2,480
448.361	ELECTRICAL SERVICES - Pump stations.	\$78,000
448.362	UGI GAS (Well #6)	\$2,300
448.363	HEATING - Oil and Gas.	\$2,500
448.373	BUILDING MAINTENANCE	\$5,500
448.375	DEP and DELAWARE WATER BASIN CHARGES - New law for charges as approved by Comm. of PA for all Water Systems.	\$20,680
448.376	WATERLINES MATERIALS - For repairs.	\$18,000
448.377	PUMPING EQUIPMENT REPAIR - Costs to maintain and repair well pumps.	\$14,000
448.379	AUTO DIAL FEES - Notification system.	\$4,295
448.380	LCA HYDRANT FEES - For hydrants at Fields at Indian Creek	\$400

HEADER TOTAL	\$211,141
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WATER DEPARTMENT REFUNDS/REPAIRS

448.415	REFUNDS	\$100
448.453	WATER SAMPLING - State required testing.	\$26,800

HEADER TOTAL	\$26,900
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WATER DEPARTMENT CAPITAL OUTLAY

448.704	(7) ZONE SCAN LEAK DETECTOR LOGGERS	\$7,500
448.761	REPLACEMENT METERS	\$25,000

448.763	1-TON UTILITY TRUCK	\$15,000
448.765	MANHOLE REPAIRS	\$7,500
448.832	WATER MAIN REPLACEMENT	\$30,000
448.836	REPLACE BROKEN STREET VALVES	\$10,000
448.844	PORTABLE AIR COMPRESSOR	\$26,400
448.845	WELL # 1 CARBON FILTER - Carbon filtration system to place on water well to eliminate PFAS contaminates	\$400,000

HEADER TOTAL	\$521,400
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CONTINGENCY FUND

480.501	CONTINGENCY FUND	\$163,426
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HEADER TOTAL	\$163,426
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TRANSFER TO OTHER FUNDS

492.600	TRANSFER to METERS SAVINGS - For future meter replacement	\$25,000
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HEADER TOTAL	\$25,000
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TOTAL EXPENSES	\$1,769,845
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WATER FUND TOTALS

TOTAL REVENUES	\$1,769,845
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TOTAL EXPENSES	\$1,769,845
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SEWER FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
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SEWER REVENUES

----- INTEREST / RENTS

340.120	Beginning Cash Balance	331,249.67	315,017.03	89,583.93	70,000	69,979.33	200,000
341.010	Interest-PLGIT-Savings	1,802.96	4,635.49	571.88	1,500	72.26	1,500
Header Total		333,052.63	319,652.52	90,155.81	71,500	70,051.59	201,500

----- SEWER USAGE FEES -----

364.110	Connection Fees	17,500.00	16,666.25	10,225.00	10,225	76,500.00	25,000
364.120	Sewer Usage Fees	1,084,110.65	1,086,545.77	1,222,668.66	1,271,506	1,236,179.04	1,271,506
364.600	LCA Transport Charge	40,694.53	18,194.03	25,113.99	30,000	26,173.57	30,000
Header Total		1,142,305.18	1,121,406.05	1,258,007.65	1,311,731	1,338,852.61	1,326,506

----- MISCELLANEOUS REVENUE -----

380.100	Miscellaneous Revenues	200.00	409.54	235.04	500	250.00	500
380.150	Sale of Equipment					4,000.00	
380.200	Sewer Camera Inspections		25,875.00	34,225.00	45,000	34,325.00	40,000
392.010	Transfer from General Fund	0.00	0.00	0.00	55,000	55,000.00	0
392.080	Transfer from Capital Infrastructu	0.00	400,000.00	0.00	0	0.00	0
393.002	Loan Proceeds				4,000,000	0.00	4,000,000
394.070	State Grant	0.00	260,000.00	0.00	158,791	0.00	0
Header Total		200.00	686,284.54	34,460.04	4,259,291	93,575.00	4,040,500

----- CAPITAL RESERVE FUND -----

393.010	Capital Infrastructure Revenue	222,238.56	224,274.83	264,358.39	266,465	273,891.96	266,465
Header Total		222,238.56	224,274.83	264,358.39	266,465	273,891.96	266,465

REVENUES	1,697,796.37	2,351,617.94	1,646,981.89	5,908,987	1,776,371.16	5,834,971
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SEWER EXPENSES

----- SEWER DEPT. ADMINISTRATION

429.120	Manager's Salary (20.5%)	16,703.44	17,884.50	19,770.60	19,274	19,874.06	27,395
429.121	Treasurer's Salary (17.7%)	13,614.16	13,967.48	15,159.09	14,915	15,181.28	15,512
429.122	PW Director Wage (35%)	20,676.37	21,015.70	22,908.61	22,482	22,481.94	32,183
429.124	Code Inspector (15%) Assistant Borough	11,709.58	12,166.14	13,040.55	18,338	13,584.64	20,612
429.125	Manager (16.5%)			0.00	5,000	4,010.81	13,728
429.130	Public Works I- II Wages	144,917.11	178,272.00	183,824.55	185,778	232,586.84	230,275
429.137	Mechanic Wages	242.64	9,648.40	10,614.21	10,874	6,156.35	7,104
429.140	Sewer -Clerical Salaries	36,012.94	37,751.53	39,708.34	46,635	47,353.77	49,872
429.156	BC/BS	117,944.65	134,979.63	132,818.94	124,376	113,746.97	136,799
429.158	Life Insurance	1,903.61	2,114.45	2,258.29	2,344	2,075.22	2,158
429.160	Employee Pension	99,606.00	101,439.00	104,469.00	111,855	111,854.92	115,155
429.161	FICA - 7.65%	18,734.80	22,158.18	23,668.93	25,860	26,245.81	31,519
429.162	Unemployment Comp	0.00	521.25	1,669.80	299	287.46	322
429.183	DPW Overtime			0.00	14,739	10,577.24	15,330
429.191	Uniforms / Shoes	575.58	891.42	571.83	600	518.55	600
429.195	Training	1,947.00	2,662.74	4,760.00	2,500	222.50	2,500
Header Total		484,587.88	555,472.42	575,242.74	605,869	626,758.36	701,064

----- SEWER DEPT. SUPPLIES / EQUIPMENT -----

429.205	Workplace Safety	450.73	469.64	409.60	1,000	443.45	1,000
429.210	Office Supplies	772.27	1,067.36	947.72	1,000	568.05	1,000
429.220	Operating Supplies	4,188.48	4,802.41	3,914.39	6,500	6,384.95	6,500
429.221	Metering Pits Maint	0.00	587.70	838.40	800	0.00	800
429.231	Gasoline / Diesel	2,173.46	1,591.69	2,414.78	2,500	4,312.74	2,500
429.250	Vehicle Maintenance	6,099.63	5,107.78	4,283.88	6,500	4,189.21	6,500
Header Total		13,684.57	13,626.58	12,808.77	18,300	15,898.40	18,300

----- SEWER DEPT. SERVICES -----

SEWER FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
429.310	Janitorial Services	616.77	789.99	954.00	954	874.50	954
429.311	Auditing Services	4,559.20	4,600.00	3,512.50	3,375	2,795.00	3,375
429.313	Engineering Services	77,834.74	122,972.20	33,782.09	80,000	14,559.89	80,000
429.319	Computer Maint	7,427.44	8,035.22	7,201.09	8,000	6,140.75	8,000
429.321	Telephone	1,605.93	2,724.11	2,265.05	1,700	2,214.25	2,650
429.325	Postage	4,325.57	4,462.96	4,432.97	4,500	4,080.43	4,500
429.326	Commercial Inland Marine / Port.	5,030.10	5,526.00	6,023.52	6,204	4,767.12	5,077
429.327	Radio Maintenance	0.00	0.00	0.00	500	0.00	500
429.342	Printing Services	1,433.94	2,177.41	1,370.63	2,200	1,621.51	2,200
429.350	Auto Insurance	3,003.40	3,071.81	3,055.30	3,405	3,797.99	4,367
429.352	Multi-Peril Ins/Umbrella	3,596.49	2,632.56	2,772.48	2,856	2,826.48	2,982
429.354	Worker's Comp	12,346.24	10,523.84	16,171.68	16,756	15,718.09	17,275
429.355	Public Official Liability	4,508.20	4,192.00	4,452.68	4,443	5,414.85	5,956
429.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,480	2,480.00	2,480
429.361	Electrical Services	1,455.53	1,395.86	1,417.81	1,400	1,461.05	1,400
429.362	UGI - Gas	1,286.09	900.77	894.23	1,400	913.62	1,400
429.363	Fuel Oil	2,282.55	2,248.08	1,761.49	3,000	2,535.72	3,000
429.364	Sewer Use Allentown	330,674.92	396,927.73	421,943.98	441,539	429,225.27	435,300
429.365	Sewer User LCA	0.00	74,350.90	126,711.07	119,225	90,722.89	81,503
429.373	Building Maint	260.71	1,840.00	0.00	1,000	0.00	1,000
429.374	Equipment Repair	0.00	0.00	0.00	250	0.00	250
429.376	Maint.Mains Service Line	3,838.57	2,906.84	4,959.00	4,000	2,347.56	4,000
Header Total		468,366.39	654,558.28	645,961.57	709,187	594,496.97	668,169

-----SEWER DEPT. REFUNDS / REPAIRS -----

429.415	Refunds	0.00	767.69	88.15	0	784.12	0
Header Total		0.00	767.69	88.15	0	784.12	0

----- SEWER DEPT. CAPITAL OUTLAY -----

429.474	Grant Expenses	415.88	342,290.77	58,496.25	230,000	235,747.86	
429.475	Loan Expenses				4,000,000	0.00	4,000,000
429.704	Root Cutter			2,592.95			
429.751	Software Costs			0.00	7,500	1,369.09	7,500
429.762	Dump Truck-Sewer Share						
429.763	1-Ton Utility Truck (Sewer)						
429.764	Jackhammer - CAT Hydraulic						
429.765	Manhole Repairs	10,554.90	17,547.54	5,409.00	7,500	11,065.88	7,500
429.766	CAT 420 Backhoe	94,669.50	0.00				
429.767	Pick-Up Truck						
429.768	Sewer Inspection Camera			13,920.60	0		
429.769	Safety Signage						
429.805	I & I Elimination	938.20	0.00	0.00	0		0
429.830	Road Work	20,518.69	31,339.87	3,372.54	25,000	16,685.09	
429.832	Sewer Flow Meter Pods				20,000	15,608.52	40,000
429.833	CAT Backhoe Hydraulic Plate						
429.834	Mr. Manhole						
429.835	Backhoe Tires						
429.836	Rims and Tires Truck # 1						
429.837	Sewer Van Shelving						
429.838	Misc. Power Tools	0.00	0.00				
429.839	Pearpoint Track Camera	43,695.03	0.00				
429.840	Sewer Flushing Truck		413,091.35				
429.841	Donald Drive Sewer Main		120,037.25	110,040.09			
429.703	Tripod w/ Winch			0.00			
429.842	Pipe Tracer				3,160	0.00	
429.843	Sewer Detection Equipment				10,000	4,824.40	10,000
429.844	Root Control						10,000
Header Total		170,792.20	924,306.78	193,831.43	4,303,160	285,300.84	4,075,000

----- CONTINGENCY FUND -----

480.501	Contingency Fund	0.00	0.00	0.00	77,215	0.00	125,973
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SEWER FUND

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
	Header Total	0.00	0.00	0.00	77,215	0.00	125,973

----- TRANSFERS -----

492.023	Transfer to Debt Serv. Fund	23,568.70	21,211.83			0.00	104,424
492.080	Transf to Sewer Infrastructure	221,779.60	92,090.43	149,069.90	195,256	201,409.84	142,041
	Header Total	245,348.30	113,302.26	149,069.90	195,256	201,409.84	246,465

EXPENSES	1,382,779.34	2,262,034.01	1,577,002.56	5,908,987	1,724,648.53	5,834,971
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SEWER FUND						
TOTALS TOTAL	1,697,796.37	2,351,617.94	1,646,981.89	5,908,987	1,776,371.16	5,834,971
REVENUES TOTAL	1,382,779.34	2,262,034.01	1,577,002.56	5,908,987	1,724,648.53	5,834,971
EXPENSES Surplus /	315,017.03	89,583.93	69,979.33	0	51,722.63	0

Deficit

SEWER DEPARTMENT REVENUE

340.120	BEGINNING CASH BALANCE - Budgeted to carryover from previous year.	\$200,000
341.010	INTEREST-PLGIT-SAVINGS	\$1,500
HEADER TOTAL		\$201,500

SEWER USAGE FEES

364.110	CONNECTION FEES - Tapping fee charged when a new sewer lateral is connected to the Borough sewer main.	\$25,000
364.120	SEWER USAGE FEES - The amounts paid to the Borough by the approximately 4300 sewer customers.	\$1,271,506
364.600	QUARTERLY LCA TRANSPORT CHARGE - The Borough charges the Lehigh County Authority for its use of the Emmaus-owned sewer lines. Authority customers whose sewerage uses the Emmaus lines include Salem Ridge, Little Lehigh Acres West, and Upper Milford Township.	\$30,000
HEADER TOTAL		\$1,326,506

MISCELLANEOUS REVENUE

380.100	MISCELLANEOUS REVENUES	\$500
380.200	SEWER CAMERA INSPECTIONS	\$40,000
392.080	TRANSFER FROM CAPITAL INFRASTRUCTURE ACCOUNT -Per Ordinance, funds can only be utilized for Capital projects or purchases to improve the system's infrastructure.	\$0
393.002	LOAN PROCEEDS - Potential loan proceeds to address I & I infrastructure issues.	\$4,000,000
394.070	STATE GRANT - PA Small Water/Sewer Grants for I & I manhole repair project and master meter replacement / repairs. Funds did not arrive in 2021, so expecting \$158,791 in 2022.	\$0
HEADER TOTAL		\$4,040,500

CAPITAL RESERVE FUND

393.010	CAPITAL INFRASTRUCTURE REVENUE - Funds received which shall be escrowed for Allentown Sewer Plant Upgrades or significant line repairs. Funds cannot be used to balance budget.	\$266,465
HEADER TOTAL		\$266,465

TOTAL REVENUE		\$5,834,971
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SEWER DEPARTMENT EXPENSES

SEWER DEPARTMENT ADMINISTRATION

429.120	BOROUGH MANAGER'S SALARY - Salary is split 59% from the General Fund, 20.5% from the Water Fund, and 20.5% from the Sewer Fund.	\$27,395
429.121	TREASURER'S SALARY - Salary is split 64.6% from the General Fund, 17.7% from the Water Fund, and 17.7% from the Sewer Fund.	\$15,512
429.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$32,183
429.124	CODE INSPECTOR SALARY - Salary split 60% Zoning and Planning, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund.	\$20,612
429.125	ASSISTANT BOROUGH MANAGER SALARY - Split between General - 66%, 33% split between Water and Sewer Funds.	\$13,728
429.130	PUBLIC WORKS I & II WAGES - 6 Public Works employees are split between Water & Sewer.	\$230,275
429.137	MECHANIC WAGES - The Mechanics' wages are split 80% from the General Fund, with 10% from the Water Fund and 10% from the Sewer Fund.	\$7,104
429.140	SEWER-CLERICAL SALARIES - The Cashier's and the Water/Sewer Clerk's salaries are each split with 37.365% from the Water Fund and 37.365% from the Sewer Fund and the Zoning Clerk's salary is split 10% Administration, 30% Planning and Zoning, 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund.	\$49,872
429.156	BC/BS - Allocated portion of health insurance.	\$136,799
448.158	LIFE INSURANCE - Based on yearly salaries.	\$2,158
448.160	EMPLOYEE PENSION - The Borough's contribution to the employee pension plan.	\$115,155
429.161	FICA - 7.65%	\$31,519
429.162	UNEMPLOYMENT COMPENSATION - Services of the Pennsylvania State Association of Boroughs to manage unemployment compensation records.	\$322
429.183	PUBLIC WORKS OVERTIME - Separated from Wages.	\$15,330
429.191	UNIFORMS / SHOES - As per contract.	\$600
429.195	TRAINING	\$2,500

HEADER TOTAL	\$701,064
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SEWER DEPARTMENT SUPPLIES / EQUIPMENT

429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$1,000
429.220	OPERATING SUPPLIES - Parts for maintenance and repairs for the sewer system, including piping, charts, repairs to flow meters, tools, etc. as well as inspection supplies.	\$6,500
429.221	METERING PITS MAINTENANCE - Upkeep of the 4 metering pits--located at Cedar Crest, Fox St., Rader's Lane and Devonshire.	\$800
429.231	GASOLINE / DIESEL - Fuel for equipment.	\$2,500
429.250	VEHICLE MAINTENANCE - Maintenance and repair of backhoe, front-end loader, trucks and vans.	\$6,500

HEADER TOTAL	\$18,300
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SEWER DEPARTMENT SERVICES

429.310	JANITORAL SERVICES	\$954
429.311	AUDITING SERVICES - 20% allocation to Sewer Fund.	\$3,375
429.313	ENGINEERING SERVICES	\$80,000
429.319	COMPUTER MAINTENANCE - Annual maint. and updates.	\$8,000
429.321	TELEPHONE	\$2,650
429.325	POSTAGE - The cost of mailing sewer bills.	\$4,500
429.326	PORTABLE EQUIPMENT INSURANCE - Inland Marine Policy.	\$5,077
429.327	RADIO MAINTENANCE - The repair or upgrade of radios.	\$500
429.342	PRINTING SERVICES - Printing bills, delinquent notices, forms, etc.	\$2,200
429.350	AUTOMOBILE FLEET INSURANCE - Provides liability coverage for all Borough-owned vehicles, and for non-owned and hired vehicles when used for Borough purposes.	\$4,367
429.352	MULTI-PERIL INSURANCE - General liability insurance for personal injury and property damage, "All Risk" protection on buildings and contents.	\$2,982
429.354	WORKER'S COMPENSATION INSURANCE - Insurance covering employees who suffer a work-related injury or disease.	\$17,275

429.355	PUBLIC OFFICIALS LIABILITY INSURANCE	\$5,956
429.359	INSURANCE BROKER	\$2,480
429.361	ELECTRICAL SERVICES - Electric service at metering pits.	\$1,400
429.362	UGI GAS	\$1,400
429.363	FUEL OIL - Heating main pump station.	\$3,000
429.364	SEWER USER CHARGE - ALLENTOWN - The Borough pays Allentown /LCA the following annual charges: 1) operation and maintenance; 2) debt service, and 3) interceptor use charges.	\$435,300
429.365	SEWER USER LCA - The Borough pays the Lehigh County Authority for the cost of transporting sewerage flowing through the Western Lehigh Interceptor. Meters at Little Lehigh Drive, Orchid Lane and Cedar Crest Boulevard measure the sewerage flows.	\$81,503
429.373	BUILDING MAINTENANCE	\$1,000
429.374	EQUIPMENT REPAIR	\$250
429.376	MATERIALS MAINTENANCE - MAINS & LATERALS - Costs required for sewer lines to function properly.	\$4,000

HEADER TOTAL	\$668,169
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SEWER DEPT. REFUNDS / REPAIRS

429.415	REFUNDS	\$0
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HEADER TOTAL	\$0
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SEWER DEPARTMENT CAPITAL OUTLAY

429.475	LOAN EXPENSES - Potential expenses for infrastructure repair	\$4,000,000
429.765	MANHOLE REPAIRS	\$7,500
429.768	SEWER INSPECTION CAMERA	\$7,500
429.832	SEWER FLOW PODS - Portable pods used to measure sewer flow to identify potential leaks in system.	\$40,000
429.843	SEWER DETECTION EQUIPMENT - Misc. equipment for detection of potential sewer main deficiencies and leaks.	\$10,000
429.844	ROOT CONTROL - Equipment and supplies to control tree roots in the sewer mains and laterals.	\$10,000

HEADER TOTAL	\$4,075,000
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CONTINGENCY FUND

480.501	CONTINGENCY FUND	\$125,973
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HEADER TOTAL	\$125,973
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TRANSFER TO OTHER FUNDS

492.023	TRANSFER TO DEBT SERV. FUND - for \$4 million loan	\$104,424
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492.080	TRANSFER TO SEWER INFRASTRUCTURE FUND	\$142,041
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HEADER TOTAL	\$246,465
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TOTAL EXPENSES	\$5,834,971
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SEWER FUND TOTALS

TOTAL REVENUES	\$5,834,971
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TOTAL EXPENSES	\$5,834,971
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**THE BOROUGH OF EMMAUS
DEBT SERVICE FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- DEBT REVENUE -----							
392.010	Transfer from General Fund	702,075.60	756,859.36	803,815.35	751,811	751,905.42	597,474
392.030	Transfer from Fire Fund	11,583.12	11,583.12	11,583.12	11,583	11,583.12	33,124
392.060	Transfer from Water Fund	28,282.44	21,211.83	0.00	0	0.00	0
392.080	Transfer from Sewer Fund	28,282.44	21,211.83	0.00	0	0.00	104,424
392.300	Transfer from Building Sale Savings						2,843,000
REVENUES		770,223.60	810,866.14	815,398.47	763,394	763,488.54	3,578,022

-----DEBT EXPENSES-----

PRINCIPAL AND INTEREST

409.750	Town Hall Server <i>(matures 10/5/23)</i>		22,323.36	22,323.36	22,323	22,323.36	22,323
410.750	Police Server <i>(2019 matures 4/4/23)</i>	29,646.70	38,095.36	38,095.36	38,095	38,095.36	38,095
410.755	In-Car Cameras (Police) <i>2016 (matures 3/15/20)</i>	12,825.24	12,825.24	12,825.24	0	0.00	0
411.800	Fire Aerial Truck <i>(matures 11/1/26)</i>	11,583.12	11,583.12	11,583.12	11,583	11,583.12	11,583
411.801	2021 Fire Pumper Truck <i>(matures Summer 2024)</i>				0		21,541
412.750	2017 Braun Ambulance <i>(matures 2021)</i>	41,897.40	41,897.40	41,897.40	6,983	6,982.90	0
412.xxx	2022 Ambulance <i>(purchase price \$251,562)</i>						0
414.250	Codes Vehicle Lease <i>(2019 Hyundai)(matures 4/4/22)</i>			2,410.00	2,400	2,400.00	600
430.752	2019 Dump Truck <i>(matures 3/1/23)</i>		31,104.00	41,472.00	41,472	41,472.00	41,472
430.753	2020 Ford F550 Dump Truck <i>(matures 8/28/22)</i>			33,900.00	29,840	29,840.14	29,840
430.761	2019 Wheel Loader <i>(matures 2/2/26)</i>						25,979
430.762	2021 Water Service Truck						25,000
491.010	Loan Principal - ESSA Bank <i>(matures 8/15/26)</i>	506,000.00	517,000.00	528,000.00	539,000	539,000.00	0
491.020	Bond Payment						353,893
491.030	Sewer Payment						104,424
492.010	Loan Interest - ESSA Bank	104,608.11	93,614.00	82,891.99	71,698	71,791.66	60,272
493.010	Payoff of ESSA Loan						2,843,000
EXPENSES		770,223.60	810,866.14	815,398.47	763,394	763,488.54	3,578,022

DEBT SERVICE FUND							
TOTAL REVENUES	770,223.60	810,866.14	815,398.47	763,394	763,488.54	3,578,022	
TOTAL EXPENSES	770,223.60	810,866.14	815,398.47	763,394	763,488.54	3,578,022	

Difference: 0.00 0.00 0.00 0 0.00 0

DEBT SERVICE FUND

DEBT REVENUE

392.010	TRANSFER FROM GENERAL FUND	\$597,474
392.030	TRANSFER FROM FIRE FUND	\$33,124
392.080	TRANSFER FROM SEWER FUND	\$104,424
392.300	TRANSFER FROM BUILDING SALE SAVINGS	\$2,843,000
TOTAL REVENUE		\$3,578,022

DEBT EXPENSES

409.750	TOWN HALL SERVERS - Matures in 2023.	\$22,323
410.750	POLICE MASTER SERVERS - Matures in 2023.	\$38,095
411.800	FIRE AERIAL TRUCK - Matures 11/1/26.	\$11,583
411.801	2021 FIRE PUMPER TRUCK - Matures Summer 2024	\$21,541
414.250	CODES VEHICLE LEASE - Matures 4/4/22	\$600
430.752	2019 DUMP TRUCK - Matures 2023.	\$41,472
430.753	FORD F550 DUMP TRUCK - Matures 8/28/22	\$29,840
430.761	2019 WHEEL LOADER - Matures 2/2/26	\$25,979
430.762	2021 WATER SERVICE TRUCK	\$25,000
491.020	BOND PAYMENT - 2022 Bond Issue	\$353,893
491.030	SEWER PAYMENT - \$4 million loan for sewer infrastructure	\$104,424
492.010	LOAN INTEREST - ESSA Bank.	\$60,272
493.010	PAYOFF OF ESSA LOAN <u>DEBT</u>	\$2,843,000

SERVICE FUND TOTALS

TOTAL REVENUES	\$3,578,022
TOTAL EXPENSES	\$3,578,022

**THE BOROUGH OF
EMMAUS CAPITAL
RESERVE FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
REVENUES							
---- CAPITAL REVENUE ----							
340.120	Cash Balance Forward	149,706.00	729,966.44	0.00	159,301	0.00	
340.130	10th St. Culvert Fund					1,764.81	
341.010	Interest on Plgit	5,342.09	12,510.96	7,534.73			
391.412	Ambulance Donations		53,550.00	750.00			
392.412	South Mountain Medic						
393.000	Transfer from Gen Fd	417,803.47	79,277.76	3,537,437.19	285,658	325,289.41	497,340
393.001	Transf from Cap Fd					14,000.00	
393.002	Loan Proceeds						13,414,544
393.008	Sale of Loader				30,000	37,000.00	
393.010	General Authority Transfer	51,846.22	47,897.92		40,000		
393.011	American Rescue Plan					600,120.93	
393.013	Green Futures Grant						
393.014	PennDot 10th St. Culvert Grant		238,777.00				
393.015	Transfer from Sewer Infrastructure	221,779.60	92,090.43	149,069.00		201,409.84	
393.016	Park Study Grant		0.00	55,141.00	60,000	50,359.00	
393.017	Park Study Grant - Lehigh County		5,000.00	0.00			
393.018	Water Meter Savings		30,000.00	30,000.00		30,000.00	
393.019	Transfer from Building Savings				175,000		
393.020	Multimodal S. 2nd Street Grant						575,000
393.130	Transfer from PLGIT						
393.411	Transfer from Fire	100,000.00	200,000.00	100,000.00			
393.412	Ambulance Grants	7,037.40	7,155.22	51,444.42		31,260.22	
393.454	Transfer from Strickler Fund		1,356.56				
394.412	Trans. From GF to Amb. Cap	1,790.19					
395.010	Donation for Crosswalk Signal						7,500
Header Total		955,304.97	1,497,582.29	3,931,376.34	749,959	1,291,204.21	14,494,384

EXPENSES

---- GENERAL CAPITAL PROJECTS ----

405.442	HR / Payroll Upgrades	33,591.00	0.00				
409.454	1803 House Roof Reimburse						
409.455	Knauss Homestead Repairs	34,965.00	0.00		0		
409.456	Library Roof	34,177.28	0.00			0.00	
409.457	Library Deferment				19,250	19,250.00	
409.660	Borough Hall Upgrades	16,787.14	19,610.64	0.00		199,527.70	
409.661	Town Hall Roof - 28 S. 4th St.			22,981.94			
409.662	Remodel Jail Cell				25,000	0.00	
409.663	Architect Costs				269,000	321,064.00	
409.751	Server Rack				1,962	0.00	
409.664	Cost of Loan Financing						212,047
409.665	Police Station Construction						192,000
409.666	Central Station Construction						5,048,700
409.667	Town Hall Construction						5,421,000
409.668	Construction Soft Costs and Contingencies						2,540,797
Header Total		119,520.42	19,610.64	22,981.94	315,212	539,841.70	13,414,544

---- POLICE DEPT. CAPITAL OUTLAY ----

410.214	New K-9						20,000.00
410.494	Radio Savings						
410.746	Police Cars	82,753.91	39,316.46	72,451.76	70,403	65,294.79	92,012
410.747	Mobile Data Computers						36,188
410.750	Computer - Technology	10,430.31	0.00	7,355.12	26,216	16,418.78	
410.751	Radio Upgrades	8,724.00	0.00				
410.752	Mobile License Plate Reader						37,634

**THE BOROUGH OF
EMMAUS CAPITAL
RESERVE FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
410.754	Police HVAC System		45,850.00				
410.755	Camera & Recording System - in car						
410.756	Keyscan Security System						
410.757	Voice Recorder - Phone System			9,978.00			
410.758	Ballistic Vest Panels				3,080	3,310.00	
410.759	Replace 4 Taser Units				6,303	6,395.40	
410.760	Cameras - In-Car and Body				75,745	76,909.00	
410.800	Project Lifesaver	191.42	0.00				
410.761	Witness Interview Room Recorder						5,219.00
Header Total		102,099.64	85,166.46	89,784.88	181,747	168,327.97	191,053

----- AMBULANCE DEPT. CAPITAL OUTLAY -----

412.221	Power Stretcher					0	3,500
412.260	Vehicle Safety Upgrades Equipment Replacement						
412.261	Upgrades						8,400
412.326	Pagers / Radios						
412.474	Equipment Grant Purchase						
412.475	Bullet Proof Vests	7,037.40	56,080.23	57,507.27	12,000	45,322.96	15,000
412.730	Heating Systems						
412.747	Billing Study						
412.748	IV Fluid Bag Warmers			4,304.00			
412.749	IPADs			150.29			
412.750	Ambulance - Replace			0.00	3,400	1,439.96	
412.751	Auto Charge System 6351						
412.753	Modems for Ambulance						40,000
412.765	Reeves Patient Carry	2,000.00	0.00				
412.766	Lucas CPR chest compressor		818.73				
412.768	New Roof			15,507.02			
412.746	Replace Crew Room HVAC						
Header Total		9,037.40	56,898.96	77,468.58	15,400	46,762.92	66,900

----- CODES DEPARTMENT CAPITAL -----

414.750	Vehicle Lease Buyout						17,187
Header Total							17,187

----- PUBLIC WORKS CAPITAL OUTLAY -----

430.704	Generator - DPW Garage						
430.251	Genie Trailer Mounted Lift						
430.252	Skid Steer						
430.253	Hotsy Power Washer	27,900.83	0.00				
430.254	30,000 lb Truck Lift	3,590.00	0.00				
430.255	600 Gallon Oil Separator	2,124.74	0.00				
430.256	100 Gal. Tank Sprayer	22,650.00	0.00				
430.257	Kubota Tractor	17,721.37	0.00				22,500
430.374	Storage Facility	2,899.99	0.00				
430.375	A/C Recovery System						575,000
430.393	S. 2nd Street Project						7,500
430.395	Crosswalk Signal - 5th and Chestnut	77,512.74	0.00				
430.749	Road Reconstruction						
430.751	Int'l 7500 Dump	21,350.73	217,426.27				
430.753	10th Street Culvert						
430.754	Street Sweeper Suction Head						
430.755	Snow Plow		26,869.00				
430.757	Pick-up Truck						
430.759	3 Phase Power Quantity Recorder						
430.831	Klein Torque Tool						
438.700	Leaf Collector			42,412.45	25,000	18,962.55	25,000
430.705	MS4 Mandate Work				11,000	8,839.21	
430.760	Diagnostic Scanner				60,000	67,084.00	
430.761	CAT 926M Wheel Loader						
430.762	Street Scan Software						27,000

**THE BOROUGH OF
EMMAUS CAPITAL
RESERVE FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
430.763	Small Dump Truck						30,000
430.764	Parts Washer - Mechanics						3,100

Header Total	175,750.40	244,295.27	42,412.45	96,000	94,885.76	690,100
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-----SWIMMING POOL CAPITAL OUTLAY-----

452.135	Refreshment Stand Equipment				1,000	699.00	8,100
452.223	Pool Signage	200.85	0.00				
452.751	Umbrellas				2,000	790.00	
452.753	Life Guard Chair	702.58	0.00	0.00	3,200	3,349.86	0
452.756	Diving Board				12,000	7,407.84	
452.757	Pool Chairs				5,200	4,092.16	
452.758	Pool Filter Repair				20,000	13,474.00	
452.804	Pool Vacuum		2,799.00				
452.813	Repair Roof/Bath House	1,225.00	0.00				
452.814	Pool Improvements - paint				0		35,000
452.815	Sliding Board				0		20,000
452.816	Pool Amenities						

Header Total	2,128.43	2,799.00	0.00	43,400.00	29,812.86	63,100.00
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-----PARKS / RECREATION OUTLAY-----

454.375	Park Upgrades	3,542.24	3,566.90				45,500
454.376	Surveillance System	0.00	0.00		20,000	25,927.00	
454.600	Furnace Dam Engineer Study	0.00	0.00	4,153.75	0		
454.661	Refreshment Stand Upgrades			3,774.00	4,000	3,884.00	
454.718	Playground Equipment						
454.719	ADA Swings (3)				3,200	2,044.48	
454.733	Park, Trail, and Pool Study		39,953.70	37,739.17	60,000	77,383.15	
454.734	Park Signage			0.00	2,500	0.00	
454.735	Furnace Dam Park			608.25	0		6,000
454.736	Repair Ballfield Lights						
454.809	Ex Mark Laser Lawn Mower				8,500	8,157.80	

Header Total	16,367.24	43,520.60	46,275.17	98,200.00	117,396.43	51,500.00
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-----CONTINGENCY FUND-----

480.501	Contingency Fund	0.00	0.00	0.00	0		
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Header Total	0.00	0.00	0.00	0.00	0.00	0.00
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-----TRANSFERS-----

492.030	Transfer to Fire Fund					400,000.00	
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Header Total	0.00	0.00	0.00	0.00	400,000.00	0.00
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CAPITAL RESERVE FUND TOTALS

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
TOTAL	955,304.97	1,497,582.29	3,931,376.34	749,959	1,291,204.21	14,494,384
REVENUES	424,903.53	452,290.93	278,923.02	749,959.00	1,397,027.64	14,494,384.00
TOTAL EXPENSES	530,401.44	1,045,291.36	3,652,453.32	0	(105,823.43)	0

CAPITAL RESERVE FUND

REVENUES

393.000	TRANSFER FROM GENERAL FUND	\$497,340
393.002	LOAN PROCEEDS - For Construction Projects	\$13,414,544
393.020	MULTIMODAL S. 2ND STREET GRANT For reconstruction of 1/2 mile stretch of S. 2nd Street.	\$575,000
383.010	DONATION FOR CROSSWALK SIGNAL Donation from Halloween Race Comm. for purposes of installing a flashing crosswalk signal at 5th and Chestnut.	\$7,500

Header Total	\$14,494,384
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EXPENSES

GENERAL CAPITAL PROJECTS

409.664	COST OF LOAN FINANCING Administrative costs to execute bond and loan	\$212,047
409.650	POLICE STATION CONSTRUCTION	\$192,000
409.666	CENTRAL STATION CONSTRUCTION	\$5,048,700
409.667	TOWN HALL CONSTRUCTION	\$5,421,000
409.668	CONSTRUCTION SOFT COSTS AND CONTINGENCIES	\$2,540,797

Header Total	\$13,414,544
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POLICE DEPARTMENT CAPITAL OUTLAY

410.494	RADIO SAVINGS - Transfer to savings for future high-band radio purchase	\$20,000
410.746	POLICE CARS - Purchase 2 SUV vehicles.	\$92,012
410.747	MOBILE DATA COMPUTERS - Replacement of vehicle laptops	\$36,188
410.752	MOBILE LICENSE PLATE READER	\$37,634
410.761	WITNESS INTERVIEW ROOM RECORDER	\$5,219

Header Total	\$191,053
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AMBULANCE CORPS CAPITAL OUTLAY

412.260	VEHICLE SAFETY UPGRADES - Purchase of dash cameras, equipment safety mount, and knox box.	\$3,500
412.261	EQUIPMENT REPLACEMENT / UPGRADES - Equipment bags to consolidate and make medics more efficient.	\$8,400

412.474	EQUIPMENT GRANT PURCHASE - cardiac monitors.3	\$15,000
412.750	AMBULANCE REPLACEMENT - Ordered in 2021, expect delivery of new ambulance in late 2022. Financing balance.	\$40,000

Header Total	\$66,900
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CODES DEPARTMENT CAPITAL

414.750	VEHICLE LEASE BUYOUT	\$17,187
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Header Total	\$17,187
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PUBLIC WORKS CAPITAL OUTLAY

430.257	KUBOTA TRACTOR	\$22,500
430.393	S. 2ND STREET PROJECT Reconstruction and safety improvements to S. 2nd St	\$575,000
430.395	CROSSWALK SIGNAL - 5TH AND CHESTNUT Flashing crosswalk signal.	\$7,500
430.705	MS4 MANDATE WORK Continued MS4 work to meet state mandate.	\$25,000
430.762	STREET SCAN SOFTWARE Complete scan and assessment of all Borough Sts.	\$27,000
430.763	SMALL DUMP TRUCK Balance of purchase will be financed.	\$30,000
430.764	PARTS WASHER - MECHANICS	\$3,100

Header Total	\$690,100
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PARK/POOL CAPITAL OUTLAY

452.135	REFRESHMENT STAND EQUIPMENT - windows, tables, crock pots, fryers	\$8,100
452.815	POOL SLIDING BOARD	\$35,000
452.816	POOL AMENITIES - rock wall, aqua zip, other amenities	\$20,000
454.375	PARK UPGRADES - playground equipment and amenities	\$45,500
454.736	REPAIR BALLFIELD LIGHTS Repair to light banks at Community Park baseball field.	\$6,000

Header Total	\$114,600
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CAPITAL RESERVE FUND TOTALS

TOTAL REVENUES	\$14,494,384
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TOTAL EXPENSES	\$14,494,384
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**THE BOROUGH OF EMMAUS
STATE LIQUID FUELS FUND**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
----- REVENUES -----							
340.050	Liquid Fuels Allocation	341,716.90	349,371.67	340,460.11	306,824	315,629.89	311,333
340.051	Audit Adjustment	0.00	0.00	0.00	0	0.00	0
340.120	Beginning Cash Balance	320,676.02	431,931.35	282,753.92	275,000	297,755.00	300,000
341.010	Interest On PLGIT/Savings	9,541.02	12,674.53	2,475.06	3,000	165.04	2,500
354.072	Sale of Equipment			10,000.00	0	0.00	0
TOTAL REVENUES		671,933.94	793,977.55	635,689.09	584,824	613,549.93	613,833
----- EXPENSES -----							
430.260	Minor Equipment			7,911.30	11,000	0.00	10,000
430.270	Computer-Related Expenses	1,000.00	1,000.00	1,000.00	1,000	0.00	1,000
430.740	Machinery & Equipment	30,605.89	59,533.80	159,979.00	107,500	81,412.92	78,600
431.220	Street Sweeper Supplies	0.00	70.59	0.00	250	1,298.31	250
431.250	Sweeper Vehicle Maintenance	4,208.18	5,121.40	1,862.37	5,000	777.93	5,000
432.200	Purchase of Salt/Antiskid	60,866.00	38,304.03	30,109.26	60,000	41,880.43	60,000
433.220	Traffic Sign Maint-Supplies	6,715.33	1,494.10	2,553.40	7,000	5,653.40	18,000
433.361	Traffic Lights / Electric	7,092.36	6,881.88	6,684.27	7,000	6,514.57	7,000
433.377	Traffic Lights Maintenance	6,684.63	5,413.72	15,684.87	14,000	27,390.90	16,000
434.100	Street Lighting	119,457.86	112,728.47	107,831.09	120,000	115,190.59	120,000
438.245	Asphalt Patch Materials	26.52	0.00	0.00	4,000	0.00	4,000
438.247	Storm Sewer Materials	0.00	0.00	0.00	6,000	0.00	6,000
438.249	Street Painting Material	3,345.82	771.44	4,318.49	5,000	3,899.74	5,000
439.000	Road & Street Projects	0.00	279,904.20	0.00	200,000	0.00	200,000
480.501	Contingency Fund	0.00	0.00	0.00	37,074	0.00	82,983
TOTAL EXPENSES		240,002.59	511,223.63	337,934.05	584,824	284,018.79	613,833
Surplus / Deficit		431,931.35	282,753.92	297,755.04	0	329,531.14	0

LIQUID FUELS FUND

LIQUID FUELS REVENUES

340.050	LIQUID FUELS ALLOCATION (Act 655) - The amount based on funds received from state based on road mileage and population.	\$311,333
340.120	BEGINNING CASH BALANCE - budgeted	\$300,000
341.010	INTEREST ON INVESTMENTS	\$2,500
TOTAL REVENUES		\$613,833

LIQUID FUEL EXPENDITURES

430.260	MINOR EQUIPMENT	\$10,000
430.270	COMPUTER - RELATED EXPENSES	\$1,000
430.740	MACHINERY AND EQUIPMENT - 20% of allotment in addition to leftover funds from previous years. In 2022, funds are allocated to 1st year of 7 year loan for street sweeper, a cold mill planer, and a trailer.	\$78,600
431.220	STREET SWEEPER SUPPLIES	\$250
431.250	SWEEPER VEHICLE MAINTENANCE	\$5,000
432.200	PURCHASE OF SALT/ANTI-SKID	\$60,000
433.220	TRAFFIC SIGN MAINTENANCE - SUPPLIES	\$18,000
433.361	TRAFFIC LIGHTS - ELECTRIC	\$7,000
433.377	TRAFFIC LIGHTS MAINTENANCE	\$16,000
434.100	STREET LIGHTING	\$120,000
438.245	ASPHALT PATCH MATERIALS	\$4,000
438.247	STORM SEWER MATERIALS	\$6,000
438.249	STREET PAINTING MATERIAL	\$5,000
439.000	ROAD & STREET PROJECTS	\$200,000
480.501	CONTINGENCY FUND	\$82,893
TOTAL EXPENSES		\$613,743