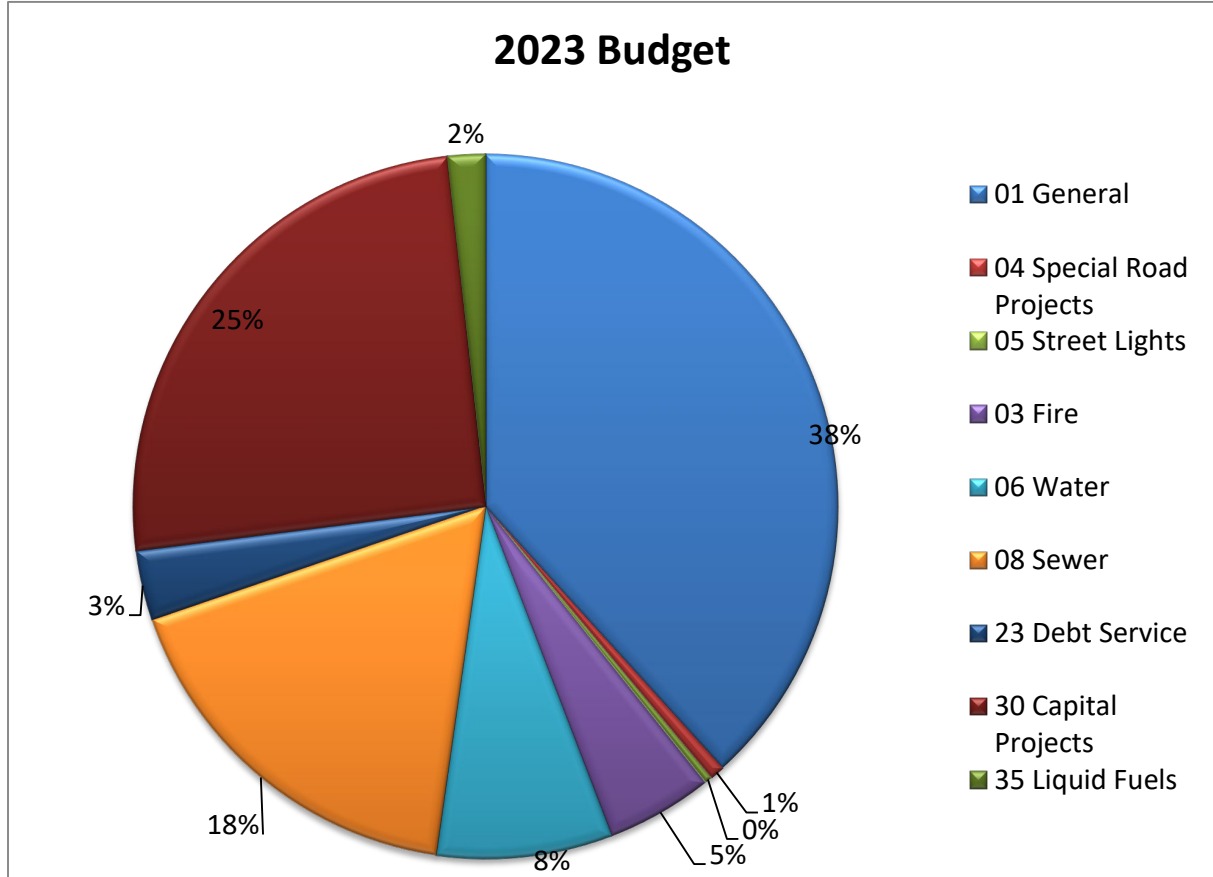


THE BOROUGH OF EMMAUS 2023 BUDGET

Adopted by Council on _____

THE BOROUGH OF EMMAUS 2023 BUDGET SUMMARY

Fund	Revenues	Expenses	Deficit / Surplus
01 General	\$13,926,986.00	\$13,926,986.00	\$0.00
04 Special Road Projects	\$250,000.00	\$250,000.00	\$0.00
05 Street Lights	\$120,000.00	\$120,000.00	\$0.00
03 Fire	\$1,779,376.00	\$1,779,376.00	\$0.00
06 Water	\$2,939,147.00	\$2,939,147.00	\$0.00
08 Sewer	\$6,378,912.00	\$6,378,912.00	\$0.00
23 Debt Service	\$1,165,424.00	\$1,165,424.00	\$0.00
30 Capital Projects	\$9,198,740.00	\$9,198,740.00	\$0.00
35 Liquid Fuels	\$627,081.00	\$627,081.00	\$0.00
TOTAL ALL FUNDS	\$36,385,666.00	\$36,385,666.00	\$0.00



**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	3,543,719.74	3,818,912.71	3,843,636.93	4,440,749.18	5,057,853.52	5,069,092.43	5,000,000	5,101,321.57	5,065,000
301.200	Prior Year	90,611.98	58,585.55	72,454.74	44,635.05	68,427.15	48,457.26	55,000	43,462.07	45,000
301.400	Delinquent Real Estate Taxes	43,759.19	53,762.51	55,546.50	69,545.85	50,237.28	69,251.36	55,000	70,306.85	65,000
301.600	Interim	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
Header Total		3,678,090.91	3,931,260.77	3,971,638.17	4,554,930.08	5,176,517.95	5,186,801.05	5,110,000	5,215,090.49	5,175,000
----- TAXES - ACT 511 AND OTHER -----										
310.000	Per Capita	75,938.87	82,135.18	79,909.06	84,939.25	79,988.05	89,350.03	82,000	79,479.35	84,000
310.100	Real Estate Transfer	181,681.33	164,873.98	279,715.10	256,465.97	307,462.61	302,729.52	260,000	328,008.75	250,000
310.200	Earned Income	1,464,440.02	1,510,988.26	1,544,807.01	1,547,630.31	1,541,046.07	1,643,916.83	1,540,000	1,836,686.22	1,540,000
310.500	Local ServicesTax	260,423.25	262,984.59	247,499.95	241,312.78	229,714.34	226,730.04	230,000	240,504.00	230,000
310.700	Mechanical Device	2,325.00	1,725.00	1,800.00	2,250.00	450.00	1,875.00	1,800	4,350.00	2,000
310.800	Business Priv. Tax	44,590.50	38,948.75	45,910.50	42,666.00	41,820.00	45,906.96	42,000	39,925.72	42,000
Header Total		2,029,398.97	2,061,655.76	2,199,641.62	2,175,264.31	2,200,481.07	2,310,508.38	2,155,800	2,528,954.04	2,148,000
----- LICENSES AND PERMITS -----										
321.330	Cat Licenses	18.00	12.00	6.00	18.00	0.00	0.00	0	0.00	0
321.610	Transient License	240.00	840.00	380.00	750.00	410.00	450.00	500	60.00	500
321.800	Cable Franchise	202,757.87	199,068.89	189,888.08	186,206.43	176,910.80	168,761.33	175,000	158,395.81	150,000
321.900	Moving Permits	638.00	567.00	579.00	603.00	957.00	505.00	500	578.00	500
Header Total		203,653.87	200,487.89	190,853.08	187,577.43	178,277.80	169,716.33	176,000	159,033.81	151,000
----- OTHER PERMITS -----										
322.800	Yd Sale- Auctions	260.00	145.00	200.00	130.00	245.00	100.00	200	120.00	100
Header Total		260.00	145.00	200.00	130.00	245.00	100.00	200	120.00	100
----- FINES AND FORFEITS -----										
331.110	Motor Vehicle	45,239.51	45,826.17	45,410.11	39,576.45	27,088.06	40,536.90	40,000	52,732.63	45,000
331.120	Non-Traffic Fines	10,102.96	8,262.94	15,043.66	4,856.19	6,487.84	6,413.19	8,000	11,243.32	8,000
331.130	State Police Fine	4,821.75	5,982.30	5,878.91	5,434.72	5,019.67	4,392.91	5,000	4,465.52	5,000
Header Total		60,164.22	60,071.41	66,332.68	49,867.36	38,595.57	51,343.00	53,000	68,441.47	58,000
----- CASH AND DIVIDENDS -----										
340.120	Fund Balance	918,611.00	1,384,002.23	1,015,703.00	608,357.00	770,864.19	1,525,330.68	1,750,000	1,955,648.17	2,500,000

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
340.123	Insurance Div.	193,387.00	105,246.02	267,630.66	190,247.84	616,977.71	613,055.62	166,000	354,553.22	46,037
	Header Total	1,111,998.00	1,489,248.25	1,283,333.66	798,604.84	1,387,841.90	2,138,386.30	1,916,000	2,310,201.39	2,546,037

----- INTEREST -----

341.010	Interest	2,295.74	2,007.77	3,491.30	12,562.44	6,199.89	1,273.86	4,000	7,831.49	4,000
	Header Total	2,295.74	2,007.77	3,491.30	12,562.44	6,199.89	1,273.86	4,000	7,831.49	4,000

-----RENTAL INCOME -----

342.100	Rental on Land	231,649.91	199,881.67	239,406.22	273,673.87	220,444.17	32,807.52	33,307	32,242.31	33,307
	Header Total	231,649.91	199,881.67	239,406.22	273,673.87	220,444.17	32,807.52	33,307	32,242.31	33,307

----- INTERGOVERNMENTAL REVENUES -----

354.010	General Authority	69,000.00	64,876.00	51,846.22	47,897.92	0.00	7,299.57	7,000	0.00	0
354.012	CDBG-Sidewalk	0.00	36,000.00	30,000.00	0.00	34,700.00	31,899.50	32,000	0.00	35,000
354.015	Federal Grants - FEMA		38,690.66	0.00	0.00	0.00	32,000.00	0	0.00	0
354.070	State Grants	0.00	0.00	12,140.71	243,408.09	187,985.54	0.00	0	4,500.00	0
354.071	Municipal Services	11,170.38	11,505.51	13,720.31	12,197.63	18,000.16	22,761.83	12,000	23,216.85	12,000
354.073	DEP Recycling Perf. Grant	22,632.00	16,892.00	34,443.00	60,602.00	0.00	36,746.87	18,000	16,978.86	17,000
354.077	Bullet Proof Vest	0.00	4,736.24	0.00	2,411.63	0.00	0.00	0	1,726.34	0
354.410	SRO Reimbursement	24,771.40	101,574.07	81,779.61	144,680.68	60,541.04	134,315.81	144,663	130,805.05	142,766
	Header Total	127,573.78	286,774.48	723,929.85	516,197.95	301,226.74	265,023.58	213,663	177,227.10	206,766

----- OTHER INTERGOV'T REVENUES -----

355.010	Public Utility Tax (PURTA)	6,947.07	6,405.71	6,636.66	6,495.64	7,454.40	7,950.21	6,500	8,143.08	8,000
355.080	Liquor Licenses	3,650.00	0.00	7,600.00	3,350.00	2,750.00	600.00	3,500	3,350.00	3,500
355.140	State Pension	297,475.94	312,001.23	356,013.52	363,555.43	359,439.82	350,201.63	341,096	383,353.43	383,353
	Header Total	308,073.01	318,406.94	370,250.18	373,401.07	369,644.22	358,751.84	351,096	394,846.51	394,853

----- AMBULANCE REVENUES -----

357.010	Amb. Interest	16.24	31.48	0.32	503.67	59.46	26.55	50	60.22	50
357.015	Federal Grant		17,728.00	0.00	0.00	0.00	4,279.18	0	0.00	0
357.070	Ambulance State Grants	6,481.70	5,958.21	7,037.40	7,155.22	34,677.77	0.00	7,000	0.00	8,000
357.080	Amb 3rd Party	771,410.26	669,017.95	661,705.08	717,527.23	637,935.98	629,988.81	599,000	694,322.73	629,000
357.085	Amb Subscription	79,350.00	78,215.00	81,520.00	81,019.85	20,065.00	910.00	60,000	60.00	60,000
357.086	Amb Non-Emergency	59,528.17	45,852.16	57,027.36	63,600.39	39,536.10	50,125.78	40,000	64,388.05	76,000
357.088	Amb Donations	21,820.75	25,949.51	20,575.52	25,893.82	24,946.34	25,519.13	23,000	21,445.00	23,000
357.089	Community Outreach		0.00	163.00	398.00	595.00	520.00	500	0.00	500

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
357.090	Amb. Record Requests	438.69	348.32	533.39	751.32	357.95	115.36	500	59.69	500
357.100	Ambulance - Misc Revenue			1,790.19	0.00	1.26	100.02	0	0.00	0
357.150	Sale of Equipment	0.00	0.00	0.00	0.00	605.00	0.00	0	0.00	0
Header Total		939,045.81	843,100.63	830,352.26	896,849.50	758,779.86	711,584.83	730,050	780,335.69	797,050

-----PAYMENT IN LIEU OF TAXES -----

359.000	Payment in Lieu of Taxes	33,677.00	16,610.00	16,610.00	17,096.00	17,458.00	16,395.00	16,500	17,553.00	17,135
Header Total		33,677.00	16,610.00	16,610.00	17,096.00	17,458.00	16,395.00	16,500	17,553.00	17,135

----- SERVICE CHARGES -ZONING -----

361.340	Zoning Permits	24,370.00	26,290.00	26,989.00	35,672.20	28,995.00	34,310.16	28,000	30,240.50	28,000
361.500	Zoning Books/Ord	35.00	0.00	20.00	0.00	0.00	100.00	0	20.00	0
Header Total		24,405.00	26,290.00	27,009.00	35,672.20	28,995.00	34,410.16	28,000	30,260.50	28,000

----- SERVICE CHARGES -----

362.100	Police Reimbursements	28,586.20	25,936.50	24,015.06	18,840.75	1,118.00	3,151.00	24,000	16,118.91	24,000
362.110	Accident Reports	2,993.50	2,662.00	2,666.00	2,911.50	2,092.00	3,118.05	2,600	3,665.00	2,600
362.200	Fire Inspect	13,320.00	14,660.00	11,711.00	19,840.00	8,445.00	15,840.00	14,500	5,475.00	8,000
362.410	Bldg Permits	42,242.98	56,128.47	65,233.65	63,023.08	57,979.50	138,104.49	250,000	320,096.62	200,000
362.430	Plumbing Permits	2,616.00	3,875.00	4,520.00	4,113.00	3,234.00	6,848.50	4,000	16,852.50	7,000
Header Total		89,758.68	103,261.97	108,145.71	108,728.33	72,868.50	167,062.04	295,100	362,208.03	241,600

----- SERVICE CHARGES - ADMINISTRATION -----

363.100	Curb / Sidewalk Permit	1,672.25	3,596.00	2,578.50	2,509.50	2,097.00	1,872.52	2,500	3,520.00	2,500
363.110	Bid Packets	0.00	0.00	225.00	220.00	175.00	0.00	200	0.00	200
363.120	Code Violations			800.00	700.00	0.00	122.25	800	1,250.00	1,000
363.500	Street Excavating	6,025.00	3,095.00	4,700.00	22,100.00	3,200.00	5,025.00	4,500	18,125.00	5,000
Header Total		7,697.25	6,691.00	8,303.50	25,529.50	5,472.00	7,019.77	8,000	22,895.00	8,700

-----REFUSE-SOLID WASTE-----

364.100	Returned Checks	810.00	720.00	360.00	570.00	510.00	270.00	500	540.00	500
364.300	Refuse Bills	1,192,881.28	1,198,461.53	1,197,764.91	1,505,632.38	1,528,417.40	1,509,484.43	1,500,000	1,534,744.92	1,500,000
364.310	Delinquent Refuse Collection (Payment Plan)						34,523.74	33,000	17,155.57	33,000
364.315	Final Bill / Certification Fee								50.00	4,000
364.319	Dumpster Fees	11,500.00	12,325.00	12,060.00	10,330.00	11,925.00	13,440.00	12,000	13,510.00	12,000
364.350	Sale of Compost	6,255.00	5,910.00	6,495.00	6,850.00	1,490.00	5,140.00	5,000	3,615.00	5,000

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Header Total		1,211,446.28	1,217,416.53	1,216,679.91	1,523,382.38	1,542,342.40	1,562,858.17	1,550,500	1,569,615.49	1,554,500

-----HEALTH FEES-----

365.200	Health Insp Fees	6,860.00	7,315.00	7,298.33	7,545.00	7,653.71	8,905.00	7,000	8,215.00	7,000
Header Total		6,860.00	7,315.00	7,298.33	7,545.00	7,653.71	8,905.00	7,000	8,215.00	7,000

-----PARKS AND RECREATION REVENUE-----

367.150	Park / Rec Development Fee	3,000.00	0.00	1,000.00	1,000.00	0.00	14,000.00	126,000	141,000.00	148,000
367.200	Swimming Pool Fees	99,951.15	109,224.70	119,494.45	126,864.00	0.00	136,800.70	135,000	153,714.75	140,000
367.250	Refreshment Stand Proceeds	35,272.77	38,142.50	39,626.48	46,091.97	0.00	58,212.62	44,000	70,256.09	60,000
367.300	Spec.Ent Donations	7,061.92	9,437.03	8,229.32	12,362.72	5,454.85	6,103.57	8,000	11,834.30	8,000
367.310	Fees/Donations	0.00	0.00	250.00	1,000.00	50.00	0.00	200	400.00	200
367.500	Community Gardens	1,080.00	1,120.00	1,010.00	1,330.00	1,475.00	1,914.47	1,400	1,475.09	1,400
367.800	Field Usage Fees	8,350.00	15,552.50	16,720.00	22,420.00	14,387.50	12,575.00	14,000	16,715.00	14,000
367.900	Pavilion Rentals	31,680.00	28,382.50	32,700.00	33,395.00	19,970.00	42,017.50	30,000	38,520.00	35,000
Header Total		186,395.84	201,859.23	219,030.25	244,463.69	41,337.35	271,623.86	358,600	433,915.23	406,600

----- MISCELLANEOUS REVENUES -----

380.100	Misc. Revenue	9,713.17	10,217.58	6,186.52	7,893.95	2,001.67	1,138.32	3,000	3,110.63	3,000
380.150	Proceeds from Fixed Asset Sale	0.00	13,400.00	70,000.00	27,837.50	3,380,327.26	4,650.00	0	6,622.00	0
380.151	Use of Equipment	580.00	90.00	1,175.00	55.00	120.00	180.00	200	4,112.50	200
380.152	Convenience Fees	1,701.00	5,349.00	6,957.00	8,166.00	9,164.00	11,847.50	0	13,485.50	10,000
380.155	Employee Health Contribution			10,292.71	16,309.60	18,886.62	24,953.52	0	0.00	0
380.156	Retiree Health Contribution	9,321.33	10,061.20	9,592.63	8,889.83	18,482.30	18,994.92	16,924	20,196.64	15,988
380.158	Healthcare Wellness Grant	0.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000	940.34	1,000
380.322	Handicap Parking App Fee	150.00	0.00	75.00	75.00	225.00	680.00	150	300.00	150
380.410	Misc Police Rev	6,309.00	5,441.00	825.00	5,025.00	5,135.00	3,300.00	5,000	2,976.48	3,000
380.417	K-9 Donations	12,625.00	0.00	50.00	275.00	0.00	0.00	0	0.00	15,000
Header Total		40,974.00	53,231.46	111,683.88	76,576.93	3,435,341.85	65,744.26	26,274	51,744.09	48,338

----- ESCROW ACCOUNT -----

383.000	Developer Reimbursable	19,825.09	45,838.28	90,309.00	133,559.19	217,472.89	199,814.93	150,000	140,815.25	100,000
Header Total		19,825.09	45,838.28	90,309.00	133,559.19	217,472.89	199,814.93	150,000	140,815.25	100,000

----- PRIOR YEAR REFUNDS -----

394.100	Prior Yr Refunds	478.25	150.50	140.44	553.04	472.02	0.00	1,000	13,672.97	1,000
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THE BOROUGH OF EMMAUS
 GENERAL FUND REVENUE
 FUND 01

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
	Header Total	478.25	150.50	140.44	553.04	472.02	0.00	1,000	13,672.97	1,000
TOTAL REVENUE		10,313,721.61	11,071,704.54	11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	13,184,090	14,325,218.86	13,926,986

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES
FUND 01**

Account Number	Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
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GENERAL GOVERNMENT ADMINISTRATION

-----COUNCIL-----

400.113	Council Salary	15,206.96	14,406.96	16,854.00	16,854.00	18,650.00	20,050.00	20,050	20,050.00	20,050
400.161	FICA-7.65%	1,010.40	949.20	1,136.30	983.17	1,105.43	1,105.43	1,534	1,105.43	1,534
Header Total		16,217.36	15,356.16	17,990.30	17,837.17	19,755.43	21,155.43	21,584	21,155.43	21,584

----- MAYOR -----

401.112	Mayor's Salary	2,820.00	2,820.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600	3,600.00	3,600
401.161	FICA-7.65%	215.76	215.76	275.40	275.40	275.40	275.40	275	275.40	275
401.314	Legal Expense	0.00	(213.25)	0.00	0.00	0.00	0.00	1,000	0.00	1,000
401.420	Mayor's Dues-Subscriptions	165.00	25.00	305.00	165.00	235.00	85.00	250	260.00	250
Header Total		3,200.76	2,847.51	4,180.40	4,040.40	4,110.40	3,960.40	5,125	4,135.40	5,125

----- FINANCIAL ADMINISTRATION -----

402.075	Grant Disbursements	0.00	12,500.00	0.00	0.00	69,194.50	0.00	0	0.00	0
402.120	Boro Mgr Salary (59%)	53,269.84	58,919.90	64,612.02	73,242.10	77,764.36	78,171.58	78,844	81,793.96	81,998
402.130	Treasurer's Salary (64%) Assistant Borough Manager	45,352.32	47,147.10	49,652.89	50,941.28	55,287.90	55,368.56	56,575	59,159.10	58,307
402.140	(60%)					0.00	16,381.28	55,744	58,759.00	51,917
402.156	Administration Healthcare						0.00	43,677	47,951.51	51,321
402.161	FICA - 7.65%	7,532.32	8,105.50	8,733.10	9,461.55	9,790.25	11,435.27	14,624	15,242.32	14,705
402.220	Bank Fees	47.88	3,109.33	3,029.75	8,060.29	8,260.97	9,330.78	3,000	9,645.71	8,500
402.420	Dues and Membership	2,123.00	2,578.10	2,248.10	4,172.52	2,643.43	3,535.50	4,500	4,825.50	4,500
402.460	Seminars-Conferences	2,539.67	3,056.12	4,430.21	4,713.92	680.59	7,512.57	15,000	10,107.94	20,000
Header Total		110,865.03	135,416.05	132,706.07	150,591.66	223,622.00	181,735.54	271,964	287,485.04	291,248

----- REAL ESTATE TAX -----

403.114	Tax Collector Commission	32,404.03	33,700.34	37,549.95	41,402.09	46,381.92	44,970.79	29,750	31,300.72	30,988
403.161	FICA	2,478.90	2,578.06	2,541.12	3,167.26	3,548.22	3,440.27	2,276	2,394.50	2,371
403.220	Operating Expense	4,878.90	4,326.00	6,547.53	6,338.02	6,008.89	10,813.24	6,500	5,700.44	6,500
403.240	Per Cap Expenses	17,478.01	20,438.88	18,563.35	18,178.51	19,360.51	18,135.84	19,400	18,251.90	19,400
403.510	Prior Yr Tax Refunds	1,244.99	3,052.42	422.62	1,447.63	1,828.54	3,993.28	2,000	11,031.31	4,000
Header Total		58,484.83	64,095.70	65,624.57	70,533.51	77,128.08	81,353.42	59,926	68,678.87	63,259

----- LEGAL EXPENSES -----

Account Number	Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
404.314	Legal Services	33,430.73	63,160.06	132,220.06	59,281.61	44,164.41	38,972.91	65,000	31,115.30	65,000
	Header Total	33,530.73	63,160.06	132,220.06	59,281.61	44,164.41	38,972.91	65,000	31,115.30	65,000

----- CLERICAL SERVICES -----

405.140	Office Clerks Wages	51,987.30	35,569.66	34,796.65	35,275.81	44,078.77	39,556.48	39,898	41,055.30	44,447
405.156	Clerical Healthcare						0.00	26,011	24,847.32	27,725
405.161	FICA - 7.65%	2,446.41	2,721.13	2,642.45	2,668.15	3,690.80	2,965.20	3,052	3,072.14	3,400
405.210	Office Supplies	5,629.98	5,971.65	7,086.33	9,119.87	15,906.40	10,262.00	9,500	14,135.08	11,000
405.216	Maint.Office Equip	1,825.34	1,887.56	2,062.32	3,003.13	3,743.35	2,630.19	3,500	2,703.98	4,500
405.325	Postage	10,101.24	7,631.90	8,639.83	9,673.90	8,700.45	9,695.73	10,000	9,765.64	10,000
405.331	Mileage	1,386.38	1,354.39	1,694.95	1,642.10	1,579.47	1,357.66	1,700	1,668.35	1,700
405.341	Advertising	4,435.82	7,133.43	7,025.76	8,082.70	12,408.16	26,224.49	12,500	10,712.46	12,500
405.342	Printing	6,416.33	7,364.68	6,068.03	3,938.47	4,714.24	9,717.81	6,500	7,216.96	8,000
405.441	Jetpay Payroll Charges	9,919.25	9,143.31	4,749.66	31,224.95	26,252.55	25,728.25	22,500	24,059.95	22,500
405.460	Clerical Training	98.00	395.94	201.00	135.00	150.00	281.88	1,500	199.66	1,500
405.513	LCHA Payment	26,962.50	13,454.10	13,121.90	13,163.92	13,442.66	12,296.25	13,500	13,187.57	12,896
405.701	Computer Maint.	13,278.33	9,032.90	12,422.31	12,780.84	10,717.25	12,027.12	22,000	16,635.44	22,000
405.708	Software Contracts	26,231.65	40,139.97	45,270.99	41,255.63	56,288.49	62,984.12	58,000	79,361.89	122,648
405.709	Copy Machine	4,779.50	4,740.00	4,779.50	4,740.00	4,375.00	4,930.00	5,500	4,830.00	5,500
405.710	Safety Committee	4,762.59	6,968.37	7,999.57	8,101.87	10,440.27	8,000.00	8,000	8,016.67	8,000
	Header Total	170,260.62	153,508.99	158,561.25	184,806.34	216,487.86	228,657.18	243,661	261,468.41	318,316

----- INSURANCE BENEFITS -----

406.154	Health Insurance Reimburse.	44,203.03	46,990.36	73,337.90	77,907.65	64,897.63	71,931.59	101,300	54,192.82	60,000
406.155	Health Insurance - Current	1,070,625.01	1,251,296.92	1,261,450.53	1,422,807.59	1,375,182.20	1,326,420.86	0	0.00	0
406.156	BC/BS-Retir. Employees	518,914.35	546,316.93	505,679.62	560,740.28	653,261.20	655,780.65	684,787	650,141.21	655,832
406.157	Life Ins.-Current Employee	20,432.77	22,049.11	23,804.56	26,162.15	25,794.25	29,656.06	30,737	28,363.53	30,737
406.158	Life Ins-Retired Employees	132.87	130.75	133.30	132.34	198.08	126.96	130	189.70	229
406.160	Employees Pension	183,285.60	283,916.00	298,820.37	304,315.01	313,406.00	335,564.74	345,465	345,465.27	345,465
406.161	Pension - Employer Match								909.30	5,750
406.162	Unemployment Comp	10,724.13	8,577.53	7,157.45	14,247.38	45,334.98	7,857.33	8,808	8,826.59	8,663
406.310	Law Enforcement Ins.	24,969.80	23,052.10	24,840.00	24,849.00	25,444.00	33,926.00	37,318	11,658.00	12,241
406.327	Property, Inland Marine, Fidelity I	10,054.80	11,701.07	10,919.53	11,973.00	13,050.96	10,328.76	11,000	10,205.50	10,715
406.328	Liability Insurance	35,890.08	36,278.25	27,227.61	24,182.00	25,914.52	26,766.00	28,011	29,935.00	19,109
406.350	Automobile Insurance	17,697.39	20,433.76	22,358.77	22,867.75	22,745.18	28,274.01	32,507	39,953.42	39,380
406.351	Volunteer Insurance	360.00	360.00	360.00	360.00	360.00	360.00	360	360.00	360
406.352	Umbrella Insurance	6,887.40	7,371.56	7,792.41	5,703.88	6,007.04	6,124.04	6,460	5,548.40	5,826
406.354	Worker's Comp. Ins	125,534.66	154,838.04	129,635.52	142,521.96	178,268.00	167,341.40	181,925	170,532.68	156,651
406.355	Public Official Liability Ins	1,680.92	1,880.87	7,680.60	7,142.00	6,997.12	9,225.30	10,148	2,067.70	8,161
406.358	Mgr-Treas. Bond	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,750	3,618.75	3,619

Account Number	Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
406.359	Insurance Broker	21,660.00	21,660.00	21,660.00	21,660.00	21,660.00	23,560.00	23,560	23,560.00	23,560
406.454	Flood Insurance - 1803 House					0.00	0.00	9,207	1,704.00	2,045
	Header Total	2,094,052.81	2,437,853.25	2,423,858.17	2,668,571.99	2,779,521.16	2,734,243.70	1,514,473	1,387,231.87	1,388,343
----- ACCOUNTING / ACTUARIAL -----										
407.311	Auditing Services	12,330.00	14,413.74	13,677.60	13,800.00	7,025.00	8,385.00	6,810	5,787.50	7,000
	Header Total	12,330.00	14,413.74	13,677.60	13,800.00	7,025.00	8,385.00	6,810	5,787.50	7,000
----- ENGINEERING -----										
408.313	Engineering Services	5,765.36	24,005.89	32,697.43	31,371.30	75,061.53	66,831.11	70,000	32,587.21	70,000
408.314	Reimb. Development Services	15,202.52	50,789.11	86,534.73	138,005.25	221,289.72	189,780.17	150,000	144,691.87	100,000
	Header Total	20,967.88	74,795.00	119,232.16	169,376.55	296,351.25	256,611.28	220,000	177,279.08	170,000
----- GENERAL GOVT. OPERATING EXPENSE -----										
409.310	Janitorial Services	9,604.70	10,316.88	9,542.14	12,113.18	14,628.00	13,409.00	14,628	14,628.00	14,628
409.320	Codification Services		0.00	3,943.38	4,550.44	0.00	2,661.73	4,000	5,227.62	9,000
409.321	Telephone	5,490.75	5,541.44	5,584.47	6,298.75	5,826.11	6,595.25	5,500	6,388.10	7,500
409.360	Exercise Building					1,662.23	2,117.19	9,100	5,687.14	6,000
409.361	Electricity	31,405.63	40,967.94	48,292.29	37,330.60	31,476.51	6,428.06	12,000	9,486.33	12,000
409.362	Gas	1,392.46	1,483.35	1,293.22	958.66	870.46	750.28	1,500	790.70	1,500
409.373	Maint Buildings	4,320.46	3,989.64	5,222.84	3,885.74	11,490.15	9,640.18	6,800	1,918.36	7,000
409.700	Elevator Maint	3,416.16	12,736.20	3,407.04	3,710.93	3,345.89	3,619.93	0	0.00	3,800
409.701	Town Hall Security System	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
409.702	Parking Lot Lease								5,288.58	40,000
	Header Total	55,630.16	75,035.45	77,285.38	68,848.30	69,299.35	45,221.62	53,528	49,414.83	101,428
	EXPENSES	2,575,540.18	3,036,481.91	3,145,335.96	3,407,687.53	3,737,464.94	3,600,296.48	2,462,071	2,293,751.73	2,431,303

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>POLICE DEPARTMENT</u>										
410.120	Chief of Police	102,718	101,799	106,966	109,644.38	119,900.09	156,429.31	156,816	163,980.28	124,800
410.121	Deputy Chief / Captain					0.00	100,552.22	109,200	13,500.00	84,000
410.130	Wages	1,212,229	1,356,775	1,434,167	1,535,562.29	1,660,492.32	1,544,102.71	1,638,008	1,699,061.77	1,924,462
410.131	Wages - Court	2,667	3,565	6,166	10,913.26	8,050.83	3,041.52	10,000	11,566.20	10,000
410.132	P/T Wages	29,207	15,078	19,222	35,279.90	22,183.01	19,862.34	34,000	3,484.53	34,000
410.133	Animal Officer	6,733	7,780	7,322	8,349.72	6,768.42	8,430.76	8,684	8,683.74	8,945
410.134	X Guard Expense	529	532	550	654.10	599.11	0.00	700	142.52	700
410.135	Wage Reimbursement	22,204	19,266	21,574	24,902.88	13,060.44	9,481.43	24,750	20,698.20	24,000
410.137	Downtown Service	14,928	16,565	15,107	7,183.92	7,619.83	14,468.40	17,500	19,871.38	17,500
410.138	Community Service	578	449	594	0.00	0.00	376.76	500	135.98	500
410.140	Clerk Salary	39,566	40,716	42,315	44,050.35	39,723.76	47,987.01	49,872	50,078.43	52,780
410.141	Data Entry	39,566	40,716	41,990	43,542.12	36,798.90	31,643.73	49,872	43,704.00	55,557
410.142	Park Police Wages	10,592	14,604	12,766	16,046.34	1,906.86	12,024.03	16,000	8,850.74	16,000
410.152	Health Exam	781	380	680	1,216.00	75.02	1,668.00	0	0.00	0
410.156	Police Healthcare						0.00	683,214	642,696.11	758,344
410.160	Police Pension	336,321	393,274	544,414	489,509.29	488,151.00	608,119.65	591,906	591,906.25	591,906
410.161	FICA	35,214	36,567	38,534	41,636.97	39,304.87	40,739.53	46,164	42,378.73	50,692
410.182	Longevity Pay	10,980	12,960	13,800	13,020.00	13,140.00	15,720.00	13,800	13,860.00	18,720
410.183	Overtime	259,189	239,837	276,270	298,185.05	268,669.32	253,106.23	290,000	283,832.13	290,000
410.184	Shift Differential	7,572	8,187	7,985	9,179.04	8,285.61	7,402.69	10,200	8,116.30	14,000
410.185	Sr Shift Wage	2,243	2,606	2,754	1,504.07	1,593.45	2,109.00	3,500	1,084.00	9,855
410.186	Comp. Time	0	0	0	246.58	3,947.29	2.00	0	0.00	0
410.191	Uniform	23,823	14,032	8,883	14,693.66	5,701.12	13,552.25	10,000	9,792.49	10,000
410.192	P/TUniform	269	339	0	159.00	99.00	447.00	500	0.00	500
410.193	Det Clothing	1,108	1,656	1,334	1,552.11	1,076.90	1,046.74	1,650	1,649.12	1,650
410.194	Clothing Allow.	6,600	6,000	6,000	6,000.00	5,775.00	5,850.00	6,000	5,700.00	6,000
410.195	Park Police Uniforms	523	533	525	433.78	0.00	913.00	500	164.00	500
410.196	Footwear Full-time	3,300	3,000	3,000	3,000.00	3,000.00	3,000.00	3,000	2,850.00	3,000
410.197	New Officer Hiring Costs						0.00	10,000	10,453.35	10,000
410.205	Work Place Safety	746	379	0	0.00	1,398.13	174.05	1,000	945.61	1,000
410.210	Office Supplies	2,918	2,812	2,372	2,496.59	2,847.04	2,142.63	3,000	3,365.61	3,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
410.214	K-9 Maintenance	2,917	1,837	2,526	3,172.31	3,250.69	3,117.94	4,500	3,041.74	4,500
410.220	Operating Exp	9,868	7,338	9,835	9,069.38	9,182.81	9,183.76	10,000	9,437.09	10,000
410.221	Animal Exp.	516	345	500	1,608.27	0.00	73.92	1,000	118.00	1,000
410.222	Humane Society	2,300	3,870	1,370	1,905.00	2,410.00	250.00	3,500	825.00	3,500
410.226	Custodial	7,299	6,056	6,529	8,247.91	8,586.00	7,870.50	8,586	8,586.00	8,586
410.231	Vehicle Fuel	16,637	20,629	20,846	20,599.61	15,188.48	19,860.11	22,000	23,883.29	22,000
410.242	Ammunition	12,807	6,216	7,523	7,978.80	5,802.01	10,705.07	9,075	13,382.04	9,000
410.243	Weapons and Equipment	0	2,008	2,225	5,645.81	12,843.27	2,934.03	6,000	4,976.88	6,000
410.250	Vehicle Repair	20,094	21,669	18,770	13,817.12	8,760.67	14,623.58	18,000	24,148.75	20,000
410.255	Bike Patrol Maint	125	0	471	0.00	0.00	0.00	0	0.00	0
410.256	Fire Range Expense	682	855	99	1,082.12	420.00	0.00	900	1,433.15	900
410.260	Towing Exp - Reimb	-885	-1,115	-305	(330.00)	410.00	(895.00)	0	(45.00)	0
410.321	Telephone Expense	12,026	10,720	10,404	13,365.93	9,881.95	13,949.33	16,500	17,649.24	16,500
410.326	Radio Equip/Maint	1,647	1,416	1,123	1,874.45	550.60	1,436.05	2,000	2,317.30	2,000
410.328	Copier Maintenance	5,898	5,430	5,240	4,977.19	4,976.44	5,551.20	5,685	5,561.95	5,685
410.342	Printing Services	3,512	1,240	2,101	850.48	929.18	1,719.81	1,800	1,906.71	1,800
410.361	Electric	14,458	14,614	13,544	11,349.25	12,279.28	13,160.63	15,000	14,478.32	15,000
410.362	UGI - Gas	8,949	11,984	10,255	4,734.63	7,357.73	6,938.11	10,500	7,635.20	10,500
410.373	Building Maint	7,618	3,536	9,955	19,493.81	6,989.63	6,887.12	10,200	2,932.56	10,200
410.460	Schools & Conf	6,340	8,658	8,838	7,390.66	7,741.39	7,129.43	10,000	9,907.04	20,000
410.470	Special Projects	1,130	1,000	683	1,000.00	0.00	885.80	1,000	0.00	1,000
410.473	Lehigh Response Team	4,600	3,486	3,584	3,563.89	3,170.35	3,869.53	4,500	1,623.52	4,500
410.474	Grant Equip Purchase	2,626	2,618	6,446	15,935.96	6,638.34	2,835.91	0	5,272.04	0
410.475	Bullet Proof Vests	4,000	12,979	3,413	2,788.18	5,040.62	5,590.00	15,644	8,968.94	3,600
410.476	Weight Scales	1,000	0	228	388.00	0.00	0.00	1,000	0.00	1,000
410.477	Mobile Computer	5,561	6,017	4,802	4,801.53	6,351.53	5,773.38	5,500	5,088.17	5,500
410.479	Equip Purchase	10,828	5,032	4,095	3,986.12	5,070.49	2,090.98	8,500	6,855.57	8,500
410.481	Accreditation	9,056	2,835	3,998	5,760.06	4,343.48	5,573.89	1,000	1,250.00	1,750
410.510	Computer Maint.	42,398	37,163	47,250	43,559.36	69,406.97	70,682.04	7,500	6,170.05	20,340
410.511	Software Licensing							38,000	43,584.51	28,075
410.512	Server IT Management							55,000	62,948.60	102,440
410.800	Project Lifesaver									1,500
EXPENSES		2,389,832	2,541,356	2,825,137	2,941,569.22	2,977,739.23	3,126,190.11	4,083,226	3,956,488.13	4,467,787

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>AMBULANCE CORPS</u>										
412.120	Full-time Chief	71,447.17	74,569.93	77,552.82	78,594.06	41,670.20	41,868.17	81,120	60,979.68	79,040
412.121	Director of Emergency Services - 25%	34,991.47	38,749.92	40,760.00	21,039.94	22,548.20	21,731.50	22,964	23,463.98	23,883
412.122	Administrative Assistant	23,770.54	24,453.00	25,428.00	26,471.26	28,643.65	31,243.10	24,921	24,925.80	27,779
412.132	Full-time	177,824.81	190,716.62	239,917.35	269,350.67	308,552.33	306,914.61	321,048	288,012.77	337,428
412.134	Overtime	30,002.12	31,623.81	35,399.60	29,997.37	19,530.19	38,000.02	37,000	45,293.52	40,000
412.135	Part-time	224,061.71	224,103.85	245,468.70	279,392.87	210,951.37	181,559.48	233,626	189,655.00	317,607
412.140	Data Entry	62,269.77	60,796.88	63,485.47	66,266.27	70,956.42	60,010.51	0	0.00	0
412.156	Ambulance Healthcare						0.00	194,812	160,812.30	215,481
412.161	FICA - 7.65%	46,386.89	48,415.30	54,921.61	58,242.33	53,117.86	50,717.54	55,132	47,969.94	63,169
412.187	Marketing Expenses	0.00	94.99	306.17	0.00	266.76	0.00	250	0.00	250
412.191	Uniforms / Boots	5,176.03	4,951.29	7,312.01	7,488.66	4,583.49	5,723.29	6,200	6,230.92	6,200
412.205	Work Place Safety	490.00	388.84	500.00	354.00	99.40	60.78	1,000	245.70	1,000
412.210	Office Supplies	4,518.29	4,769.66	4,009.15	4,975.56	4,317.77	3,841.91	4,500	3,977.09	4,500
412.211	Computer Software	15,272.36	19,156.65	18,080.96	20,337.91	18,551.45	20,272.52	24,000	22,137.86	22,000
412.212	Maint Lifepak15's	7,769.18	7,614.79	7,685.57	8,475.42	6,264.76	7,797.60	12,400	7,470.60	21,500
412.219	Oxygen	8,118.30	8,117.03	6,050.08	5,516.35	5,520.90	6,307.83	6,600	8,421.67	7,000
412.220	Medical Op Supplies	11,176.61	11,562.97	9,760.52	11,750.68	19,690.62	12,820.40	13,700	11,495.03	13,700
412.221	Laundry Custodial / Janitorial	947.54	2,095.85	2,320.67	2,875.73	3,191.17	2,726.30	3,200	3,032.31	3,200
412.229	Dues, Subscriptions, Memberships	1,409.60	1,256.40	1071.39	1,080.40	928.60	843.75	1,200	75.00	1,200
412.231	Diesel	7,110.12	7,598.17	9,450.86	11,816.93	6,005.39	10,081.87	12,000	8,516.65	16,000
412.250	Amb.Repair	12,785.93	11,151.81	8,703.29	10,569.36	3,446.79	11,547.58	12,000	7,778.09	12,000
412.315	Billing Contracted Services					0.00	20,933.17	72,000	39,617.67	45,000
412.316	Ambulance Subscription Services					0.00	0.00	10,500	0.00	12,000
412.321	Telephones	6,598.97	2,373.11	2,297.13	2,747.35	3,679.94	4,253.29	7,000	5,522.76	6,200
412.322	Dash Cam / GPS System								0.00	3,775
412.325	Postage	5,952.51	4,322.84	4,328.16	4,197.73	1,648.25	824.49	2,500	46.57	2,500
412.327	Radio Maint	2,796.59	3,045.89	1,803.00	1,847.45	539.25	1,841.24	3,000	79.00	3,000
412.342	Printing	4,561.86	5,998.00	4,776.01	3,690.69	831.28	215.00	1,000	208.00	1,000
412.360	Electric	1,845.84	1,908.04	1,908.96	1,756.64	1,763.16	1,918.84	2,000	2,474.26	3,000
412.362	Natural Gas Heat	582.68	686.86	689.06	658.81	656.92	757.31	850	788.97	1,200

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
412.373	Building Maint	2,432.71	2,770.57	5,289.13	4,305.74	3,510.66	3,489.27	5,300	4,988.66	5,300
412.415	Refunds	374.77	2,033.68	2,573.60	4,131.97	1,982.15	3,495.74	3,500	4,030.87	3,500
412.460	Training	6,158.80	6,509.69	7,213.80	6,066.76	431.33	5,833.13	7,000	5,968.73	15,500
412.510	Community Outreach	462.84	796.81	996.28	724.38	283.71	291.59	1,500	484.48	1,500
412.709	Copier Lease	1,282.60	1,272.00	1,282.60	1,272.00	1,543.00	1,644.00	2,550	1,644.00	2,550
412.751	Computer Equipment	2,644.62	2,727.56	3,421.45	4,119.22	3,241.99	0.00	2,870	2,904.22	3,000
	EXPENSES	791,255.15	807,413.47	895,435.81	950,731.76	848,948.96	859,565.83	1,189,243	989,252.10	1,321,962

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>PLANNING / ZONING</u>										
414.124	Zoning Off.Salary	43,246.50	44,483.32	46,838.84	48,664.82	52,161.93	54,338.30	82,450	70,607.55	89,360
414.125	Assistant Code Official			0.00	13,934.63	48,797.93	60,000.20	70,000	71,153.65	0
414.130	ZHB Salary	3,900.00	3,900.00	3,640.00	3,835.00	3,900.00	3,900.00	3,900	3,315.00	3,900
414.131	Planning Commission Pay						0.00	4,200	1,450.00	4,200
414.132	Fire Inspector	15,891.96	16,353.00	16,299.68	17,349.00	10,423.56	18,405.00	18,957	18,957.12	19,526
414.140	Zoning Clerk	11,869.67	12,214.80	12,762.65	13,321.95	14,312.89	14,521.11	14,962	16,996.79	16,667
414.156	Codes Healthcare							37,104	34,547.85	24,875
414.161	FICA - 7.65%	5,981.85	6,154.47	6,411.93	7,675.88	9,864.98	11,521.55	14,556	13,703.70	9,903
414.210	Planning Supplies	1,927.82	2,888.11	3,881.63	7,866.05	1,586.29	1,635.77	7,900	6,206.26	7,900
414.231	Vehicle Fuel	216.87	181.89	223.72	193.55	124.47	375.92	600	577.05	600
414.250	Vehicle Maintenance	181.68	268.19	772.21	4,732.54	421.91	411.51	2,500	4,728.81	2,500
414.302	Elec. Inspections	16,033.20	17,040.00	14,685.00	23,018.60	15,855.00	23,736.66	17,000	43,458.06	30,000
414.313	Consultant						26,000.67	100,000	80,049.49	15,000
414.314	Planning / Zoning Legal	10,582.30	12,217.59	16,889.65	24,545.50	20,738.06	14,995.86	20,000	12,756.50	20,000
414.315	Code Expenses	1,159.50	632.00	4,160.70	2,748.15	1,019.08	2,910.12	5,000	3,009.54	5,000
414.316	Stenographer	1,585.20	1,645.00	1,440.00	2,480.00	1,775.00	2,802.50	1,800	2,473.05	1,800
414.321	Telephone	0.00	321.40	319.37	977.39	1,285.09	2,853.65	2,750	2,972.55	3,750
414.322	GPS for Vehicles								0.00	455
414.325	Postage	2,288.10	2,047.01	1,977.77	2,080.69	1,866.40	2,947.47	3,000	1,575.87	3,000
414.341	Advertising	1,158.20	1,443.20	1,693.78	4,601.76	2,891.90	3,816.24	3,000	1,885.73	3,000
414.460	Dues-Conferences	685.00	775.00	215.00	600.00	774.00	1,580.00	3,000	3,112.56	6,500
414.461	Certification Tests	0.00	115.00	0.00	0.00	565.00	2,163.30	3,000	2,128.00	3,000
414.700	Demolition / Repair to Buildings	0.00	0.00	0.00	0.00	5,000.00	10,000.00	10,000	10,000.00	0
414.701	Computer Costs				0.00	761.33	1,857.51	2,000	471.34	2,000
414.751	Computer Software				37,205.27	4,964.72	10,259.89	15,517	7,826.06	25,000
EXPENSES		120,000.77	126,067.94	136,711.93	220,465.78	199,089.54	271,033.23	443,196	413,962.53	297,936

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
-----EMERGENCY MANAGEMENT-----										
	Emergency Management									
415.120	Coordinator	1,914.00	1,969.92	2,028.96	1,393.36	0.00	0.00	0	0.00	0
415.161	FICA - 7.65%	146.40	150.72	155.20	106.59	0.00	0.00	0	0.00	0
	Operating									
415.220	Supplies	0.00	106.99	411.00	0.00	413.94	1,950.00	2,000	2,579.90	2,500
415.321	Telephone	264.35	258.85	257.57	264.19	0.00	0.00	0	0.00	0
	Header Total	2,324.75	2,486.48	2,852.73	1,764.14	413.94	1,950.00	2,000	2,579.90	2,500
-----CIVIL SERVICE COMMISSION-----										
419.318	Legal	6,123.03	866.31	3,425.12	5,330.12	2,443.05	4,288.56	5,000	3,463.05	5,000
419.341	Advertising	733.56	68.20	665.56	293.00	301.42	178.80	500	303.65	500
419.461	Expenses	15,136.69	387.03	4,156.25	7,793.96	5,786.59	4,865.40	6,500	7,125.00	7,000
	Header Total	21,993.28	1,321.54	8,246.93	13,417.08	8,531.06	9,332.76	12,000	10,891.70	12,500
-----HEALTH DEPARTMENT-----										
421.120	Officer Salary	14,391.00	14,808.00	15,252.00	15,710.04	16,181.04	16,667.04	17,167	17,167.08	17,682
421.140	Secretary	1,659.00	1,707.00	1,758.00	1,811.04	1,865.04	1,760.99	1,979	1,978.68	2,038
421.161	FICA - 7.65%	1,227.72	1,263.36	1,300.60	1,338.93	1,390.41	1,419.75	1,465	1,462.18	1,509
	Operating									
421.220	Supplies	125.60	600.10	227.16	109.95	107.65	41.40	500	88.36	500
	Header Total	17,403.32	18,378.46	18,537.76	18,969.96	19,544.14	19,889.18	21,111	20,696.30	21,729

EXPENSES	41,721.35	22,186.48	29,637.42	34,151.18	28,489.14	31,171.94	35,111	34,167.90	36,729
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>PUBLIC WORKS DEPARTMENT</u>										
----- COMPOSTING -----										
427.131	Staff Wages	18,347.56	17,579.38	19,635.34	22,857.01	1,490.58	11,992.22	17,000	9,405.76	17,000
427.450	Contracted Services	790,249.67	793,883.87	793,501.05	879,251.64	985,100.71	965,475.43	965,045	949,582.87	1,008,904
427.500	Refuse Civil Complaints	1,669.00	371.00	274.50	0.00	91.50	91.50	300	0.00	300
427.510	Refunds - Ref. Collect.	132.00	0.00	842.37	0.00	129.89	0.00	1,000	0.00	500
427.700	Processing Charges	1,541.37	983.04	3,570.04	1,638.42	2,152.74	3,321.14	3,000	999.88	3,000
	Header Total	811,939.60	812,817.29	817,823.30	903,747.07	988,965.42	980,880.29	986,345	959,988.51	1,029,704
-----GENERAL OPERATING EXPENSES-----										
430.122	Director Salary (39%)	33,368.58	33,488.87	35,059.96	35,635.34	38,845.14	38,121.46	54,571	53,676.55	37,315
430.123	Asst. Direct Salary					0.00	0.00	11,730	0.00	0
430.124	Code Inspect Salary	7,207.88	7,413.80	7,806.56	8,110.76	8,693.61	9,056.34	13,742	11,767.92	14,560
430.130	Public Works Wages	496,310.25	508,911.05	510,488.09	583,760.43	563,093.88	624,513.65	659,532	528,850.95	676,795
430.137	Mechanic Wages	152,630.44	157,947.63	188,279.20	180,152.65	191,052.80	110,815.69	127,876	126,105.25	132,219
430.140	Clerical	7,913.25	8,143.20	8,508.59	8,881.18	9,552.96	9,840.94	9,974	10,181.15	11,112
430.156	DPW Healthcare						0.00	312,124	300,705.19	274,614
430.161	FICA - 7.65%	54,770.25	56,674.46	59,382.46	64,281.14	62,072.30	68,966.20	72,274	62,430.86	72,874
430.183	DPW Overtime					0.00	37,855.38	54,570	47,945.74	55,883
430.205	Workplace Safety	4,623.73	3,269.99	838.73	2,495.59	414.24	1,010.95	3,000	2,603.86	3,000
430.220	Operating Supplies	13,464.11	13,381.13	15,632.55	12,654.68	12,365.87	13,049.32	14,500	9,577.67	14,500
430.231	Vehicle Fuel	31,601.28	30,914.08	40,819.71	33,680.38	23,002.85	37,921.66	38,000	39,715.86	38,000
430.237	Mechanic Tools			759.86	3,928.87	683.28	1,688.46	5,000	2,278.33	5,500
430.250	Vehicle Repair-Maint.	39,137.57	45,482.49	50,742.75	70,463.28	38,782.03	46,992.36	50,000	67,902.45	55,000
430.321	Telephones	2,099.59	2,207.94	2,266.05	2,558.28	2,413.68	3,256.17	5,000	5,905.94	5,000
430.327	Radio Maintenance	1,400.00	784.80	215.70	892.90	372.70	2,561.85	1,000	433.00	1,000
430.361	Electric for 2 Garages	7,445.06	8,159.05	7,156.73	6,574.99	7,246.30	8,656.74	8,000	9,676.93	9,000
430.362	Natural Gas	2,625.81	3,382.24	3,649.03	2,735.82	2,725.35	2,821.37	3,700	3,157.30	3,700
430.367	Fuel Oil	1,113.74	1,852.33	2,351.70	2,316.17	1,814.83	2,612.59	2,500	4,252.91	4,500
430.373	Bldg Maint. / Repair	3,578.04	5,079.64	6,054.42	13,479.74	1,604.08	12,746.69	8,000	12,377.50	9,000
430.374	Mechanic Diagnostics	741.60	720.00	794.30	597.84	648.72	610.56	800	742.53	800
430.440	Uniforms & Shoes	4,928.68	4,183.29	4,573.20	6,758.38	5,599.19	6,042.62	6,000	3,804.96	6,000
430.441	CDL Test - Drug / Alch.	1,019.00	1,042.50	1,033.00	1,034.50	1,261.50	48.63	1,100	1,109.49	15,000
430.460	Training	597.07	1,317.31	1,440.00	1,224.98	4,378.40	3,432.61	1,500	3,191.54	5,000
430.701	Internet						0.00	1,700	2,185.68	2,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
430.751	Software Costs					0.00	20,000.00	20,000	20,000.00	20,000
	Header Total	866,575.93	894,355.80	949,052.59	1,042,217.90	976,623.71	1,062,622.24	1,486,193	1,330,579.56	1,472,372
-----STREET CLEANING-----										
431.130	Wages	3,182.09	6,252.40	5,157.52	6,100.09	5,854.21	6,392.63	7,491	3,423.19	7,715
	Header Total	6,914.58	11,853.80	5,157.52	6,100.09	5,854.21	6,392.63	7,491	3,423.19	7,715
-----TRAFFIC LIGHTS & STREET SIGNS-----										
433.220	Sign Maint-Supplies	7,446.16	8,592.53	457.59	1,243.65	1,741.54	2,912.77	2,000	2,924.64	3,000
	Header Total	23,827.75	24,855.05	457.59	1,243.65	1,741.54	2,912.77	2,000	2,924.64	3,000
-----CURB / SIDEWALK-----										
435.100	Borough Property	0.00	37,149.98	32,199.60	0.00	35,979.25	33,049.50	36,000	0.00	38,000
435.300	Contractor Reimb	(277.00)	135.00	165.00	(941.00)	2,610.00	(2,357.00)	0	(736.00)	0
	Header Total	(277.00)	37,284.98	32,364.60	(941.00)	38,589.25	30,692.50	36,000	(736.00)	38,000
-----STREET / ROAD MAINTENANCE-----										
438.250	Street Weed Spraying	656.02	197.51	150.00	487.55	(74.97)	20.10	500	456.15	500
	Header Total	10,253.91	14,187.27	150.00	487.55	(74.97)	20.10	500	456.15	500
439.246	Crack Sealing	1,553.90	1,103.04	358.62	782.53	1,506.30	3,368.00	8,000	5,028.20	8,000
439.247	Equipment Rental	0.00	1,168.53	2,597.25	2,135.00	702.54	0.00	2,500	1,149.26	2,500
	Header Total	1,553.90	2,271.57	2,955.87	2,917.53	2,208.84	3,368.00	10,500	6,177.46	10,500
EXPENSES		1,720,788.67	1,797,625.76	1,807,961.47	1,955,772.79	2,013,908.00	2,086,888.53	2,529,029	2,302,813.51	2,561,791

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>PARKS AND RECREATION</u>										
-----SWIMMING POOL-----										
452.120	Pool Manager	9,542.00	10,473.39	13,230.84	13,928.45	289.40	16,303.35	14,420	14,425.21	14,853
452.139	Lifeguard Wages	44,924.95	57,716.84	54,138.97	63,606.65	0.00	53,698.17	71,500	71,982.71	73,000
452.161	FICA - 7.65%	4,175.28	5,208.17	5,153.81	5,931.45	22.14	5,355.13	6,573	6,610.18	6,721
452.220	Pool Supplies	3,081.45	2,266.82	2,608.78	2,263.23	143.21	3,470.57	3,000	2,847.69	3,000
452.221	ID Picture-Swim Tag	375.36	668.73	700.45	342.83	0.00	3,723.33	1,000	78.45	1,000
452.222	Pool Tools and Equipment			1,245.49	2,418.79	953.12	1,011.00	1,000	713.64	1,000
452.300	Water Quality Service/Chemicals	9,924.61	18,175.00	22,209.80	18,410.85	4,814.10	21,859.85	20,000	21,836.32	21,000
452.310	Bath Mat Lease	1,237.81	1,392.45	1,653.06	2,632.50	0.00	2,958.36	2,700	2,532.92	2,700
452.321	Telephone	264.93	325.02	258.17	264.24	263.07	310.94	290	247.15	290
452.361	Electric	6,168.99	8,649.72	7,519.47	5,985.07	1,054.46	6,403.90	8,500	7,286.86	8,500
452.373	Pool-Build. Maint	8,476.89	1,952.08	7,257.39	15,681.42	1,551.53	2,496.77	8,500	5,132.62	8,500
452.460	Training	450.00	550.00	0.00	1,300.00	0.00	1,500.00	1,500	750.00	1,500
452.814	Pool Improvements - paint		2,418.86	3,254.46	7,029.27	0.00	7,021.83	5,000	4,247.31	5,000
Header Total		88,622.27	109,797.08	119,230.69	139,794.75	9,091.03	126,113.20	143,983	138,691.06	147,064

----- PARKS -----										
454.122	Public Wks Cord. (8%)	6,486.25	6,764.34	7,191.71	7,310.08	7,968.13	7,819.76	11,194	11,010.64	7,654
454.123	Parks and Facilities Director									17,500
454.130	Wage- Full/Part time	96,872.72	96,131.68	102,185.39	113,359.24	74,624.73	22,789.34	102,862	80,113.55	105,275
454.134	Refreshment Stand Wages	15,918.30	18,767.81	18,777.29	21,767.42	0.00	21,977.37	25,000	27,679.61	28,000
454.135	Refreshment Stand Supplies	14,339.38	16,740.05	16,690.84	23,972.11	0.00	25,160.66	20,000	28,884.17	25,000
454.156	Health Insurance								(515.74)	86,985
454.161	FICA - 7.65%	9,126.24	9,292.23	9,766.75	10,849.44	6,232.38	4,881.96	11,607	10,456.86	13,116
454.183	Overtime					0.00	11,642.79	12,668	19,372.46	13,028
454.220	Supplies-Equipment	10,455.39	11,535.93	8,884.86	10,304.72	4,175.33	8,467.78	10,000	5,768.80	10,000
454.221	Athletic Field Supplies	378.94	229.80	0.00	1,950.30	724.75	1,696.65	1,500	0.00	1,500
454.222	Field Maintenance	5,849.04	5,500.42	3,310.51	5,894.90	2,415.48	836.50	6,000	19.49	6,000
454.223	Tools and Equipment		0.00	1,977.92	735.00	0.00	459.00	2,500	123.29	2,500
454.231	Gasoline / Diesel	3,540.63	4,972.12	5,900.60	6,954.54	3,341.12	7,819.59	6,000	1,373.54	6,000
454.250	Repairs-Vehicles	4,318.41	6,770.38	6,140.10	5,769.36	1,928.75	5,766.79	6,000	2,845.62	6,000
454.300	Special Ent.Commit	9,432.59	8,836.80	10,233.52	12,362.72	5,621.15	9,532.75	12,500	11,834.30	12,500
454.321	Telephones	265.36	258.95	257.67	264.64	465.82	842.33	1,300	999.22	1,300
454.361	Electric Pk Facilities	17,330.47	17,466.93	16,396.46	14,335.08	12,674.43	13,648.20	17,000	14,911.73	15,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
454.362	Natural Gas - Long Building	514.91	640.30	610.59	148.15	204.15	214.02	750	234.21	500
454.371	Lawn Maintenance	50,708.49	50,708.49	50,708.49	54,621.28	52,953.14	51,230.34	79,316	94,773.98	95,722
454.373	Building Maint.	6,771.29	2,231.04	4,253.26	7,034.22	15,236.44	7,193.42	7,000	7,233.41	7,000
454.375	Park Upgrades / Fixtures					0.00	3,022.76	5,500	1,576.70	5,500
454.415	Pavilion Refunds	200.00	750.00	537.50	0.00	3,660.00	675.00	500	550.00	500
454.455	Weed Spraying	100.48	149.78	145.00	45.00	567.56	523.58	500	325.00	500
454.460	Training	25.00	0.00	0.00	240.00	800.00	335.00	1,000	680.00	1,000
454.500	Community Garden Commission				1,088.38	1,716.62	1,824.47	1,400	1,565.09	1,400
454.600	Maint. Other Parks	25,373.68	15,034.90	16,420.69	22,836.31	14,946.36	22,461.71	21,000	11,760.48	21,000
454.701	Computer Costs				0.00	1,330.60	3,900.18	3,900	4,123.03	3,900
454.724	Safety Issues	0.00	0.00	0.00	0.00	0.00	0.00	500	0.00	500
454.751	Software Costs				0.00	4,680.00	3,935.78	5,000	5,000.00	5,000
Header Total		278,007.57	272,781.95	280,389.15	321,842.89	216,266.94	238,657.73	372,497	342,699.44	499,880

EXPENSES	366,629.84	382,579.03	399,619.84	461,637.64	225,357.97	364,770.93	516,480	481,390.50	646,944
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
--- SHADE TREE COMMISSION ----										
455.100	Operating Expense	0.00	299.68	300.00	300.00	2,000.00	4,000.00	10,500	1,800.00	10,000
Header Total		0.00	299.68	300.00	300.00	2,000.00	4,000.00	10,500	1,800.00	10,000
---- LIBRARY ----										
456.130	Public Works Wages	1,059.84	2,290.75	6,744.15	2,510.21	0.00	3,798.75	2,623	1,067.99	2,701
456.161	FICA - 7.65%	80.78	174.31	719.84	189.22	0.00	287.45	201	81.58	206
456.350	Flood Insurance	1,841.00	2,209.00	2,675.00	3,229.00	3,941.00	4,838.00	4,600	998.00	7,200
456.373	Maintenance / Repairs	565.25	493.58	872.94	783.79	595.24	3,333.25	1,500	1,327.78	1,500
456.520	Local Government Support	109,024.00	111,725.00	114,000.00	115,000.00	96,250.00	115,500.00	117,800	117,800.55	121,344
Header Total		112,570.87	116,892.64	626,450.93	121,712.22	100,786.24	127,757.45	126,724	121,275.90	132,951
---- ECONOMIC & COMMUNITY DEVELOPMENT ----										
457.501	Civic Celebrations	7,985.80	7,453.40	8,498.91	8,781.78	4,950.73	7,550.73	7,500	11,228.03	7,500
457.504	Emmaus Sen.Citizens Contrib	500.00	500.00	500.00	500.00	0.00	0.00	0	0.00	0
457.505	Payment for Trout Stocking				0.00	500.00	550.00	550	550.00	550
457.506	Main St. Mgr Program	1,500.00	1,500.00	1,580.00	0.00	0.00	1,900.00	3,000	3,016.55	3,000
457.507	General Economic Development				1,667.20	1,849.97	13,500.00	15,000	12,208.05	5,000
457.508	Emmaus Community Foundation						0.00	0	0.00	0
Header Total		9,985.80	9,453.40	10,578.91	10,948.98	7,300.70	23,500.73	26,050.00	27,002.63	16,050.00
----CONTINGENCY EQUITY RESERVE ----										
480.501	Contingency Account	38,217.50	2,400.00	0.00	0.00	0.00	0.00	541,646	0.00	253,550
Header Total		38,217.50	2,400.00	0.00	0.00	0.00	0.00	541,646	0.00	253,550
----TRANSFERS ----										
492.023	Transfer to Debt Service	504,689.80	686,482.15	702,075.60	756,859.36	803,815.35	751,905.42	597,474	183,008.92	1,132,300
492.030	Transfer to Capital Fund	238,736.24	478,607.39	469,649.69	370,952.68	3,537,437.19	339,289.41	497,340	666,669.44	609,683
492.080	Transfer to Sewer	0.00	0.00	2,356.87	0.00	0.00	55,000.00		0.00	0
492.050	Transfer to Furnace Dam Savings							126,000	0.00	0
492.411	Transfer to Fire	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0
492.412	Transfer to Ambulance - Capital	11,451.71	29,161.77	8,827.59	8,511.78	0.00	0.00		0.00	8,000
492.700	Transfer to Building Demolition	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	10,000	0.00	0

Header Total	764,877.75	1,204,251.31	1,192,909.75	1,136,323.82	4,341,252.54	1,146,194.83	1,230,814	849,678.36	1,749,983
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EXPENSES

925,651.92	1,333,297.03	1,830,239.59	1,269,285.02	4,451,339.48	1,301,453.01	1,935,734	999,756.89	2,162,534
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GENERAL FUND TOTALS

TOTAL REVENUES	10,313,721.61	11,071,704.54	11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	13,184,090	14,325,218.86	13,926,986
TOTAL EXPENSES	8,931,419.43	10,047,007.67	11,070,079.18	11,241,300.92	14,482,337.26	11,641,370.06	13,194,090	11,471,583.29	13,926,986
Surplus / Deficit	<u>1,382.302</u>	<u>1,024,696.87</u>	<u>614,559.86</u>	<u>770,864.19</u>	<u>1,525,330.63</u>	<u>1,918,759.82</u>	<u>(10,000)</u>	<u>2,853,635.57</u>	<u>0</u>

**THE BOROUGH OF EMMAUS
FIRE FUND
FIRE REVENUE**

FUND 03

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	494,343.73	483,568.05	864,471.58	859,332.96	878,554.10	879,791.65	1,112,300	1,123,615.50	1,112,300
301.200	Prior Year	12,635.48	8,170.19	9,121.63	9,646.01	12,872.52	8,410.26	9,000	7,543.31	8,000
301.400	Delinquent Real Est. Tax	5,199.14	7,290.92	6,966.15	11,205.33	6,752.50	8,842.93	7,000	11,312.57	8,000
301.600	Interim	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
Header Total		512,178.35	499,029.16	880,559.36	880,184.30	898,179.12	897,044.84	1,128,300	1,142,471.38	1,128,300
----- FUND BALANCE -----										
340.120	Fund Balance	34,551.00	138,499.52	130,463.70	395,256.04	241,948.47	211,491.20	125,000	164,214.61	300,000
Header Total		34,551.00	138,499.52	130,463.70	395,256.04	241,948.47	211,491.20	125,000	164,214.61	300,000
----- INTEREST -----										
341.010	Interest	196.68	89.27	499.11	3,883.09	468.73	75.14	500	878.48	500
Header Total		196.68	89.27	499.11	3,883.09	468.73	75.14	500	878.48	500
-----GRANTS -----										
354.015	Federal Grants - FEMA		190,763.00	68,772.00	16,791.00	33,417.14	11,857.14	138,030	4,761.90	190,476
354.070	State Grants						25,342.00	0	0.00	0
Header Total		0.00	190,763.00	68,772.00	16,791.00	33,417.14	37,199.14	138,030.00	4,761.90	190,476.00
-----OTHER INTERGOVERNMENTAL REVENUE -----										
355.130	Fire Relief Aid	0.00	65,910.35	22,782.49	26,312.59	62,000.57	55,110.33	26,000	69,144.89	50,000
Header Total		0.00	65,910.35	22,782.49	26,312.59	62,000.57	55,110.33	26,000	69,144.89	50,000
----- FIRE PROTECTION REVENUES -----										
358.110	Fire Protection Revenues	0.00	2,867.62	6,124.01	7,649.88	16,239.88	8,637.50	7,000	7,113.38	7,000
Header Total		0.00	2,867.62	6,124.01	7,649.88	16,239.88	8,637.50	7,000	7,113.38	7,000
-----DONATIONS -----										
367.411	Donations	1,725.00	5,725.00	1,075.00	3,225.00	7,269.00	2,895.00	3,000	6,075.00	3,000
Header Total		1,725.00	5,725.00	1,075.00	3,225.00	7,269.00	2,895.00	3,000	6,075.00	3,000
----- MISCELLANEOUS RECEIPTS -----										
380.100	Misc. Revenue	0.00	60.00	30.00	9,054.20	2,244.00	311.00	100	4,388.50	100
380.150	Sale of Property								0.00	100,000

Header Total	0.00	60.00	30.00	9,054.20	2,244.00	311.00	100	4,388.50	100,100
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----- OTHER FINANCING SOURCES -----

389.000	Interfund Transfer	0.00	0.00	0.00	0.00	0.00	400,000.00	0	0.00	0
Header Total		0.00	0.00	0.00	0.00	0.00	400,000.00	0	0.00	0

----- LOAN PROCEEDS -----

393.100	Loan Proceeds		0.00	0.00	0.00	0.00	100,000.00	0	0.00	0
Header Total		0.00	0.00	0.00	0.00	0.00	100,000.00	0	0.00	0

REVENUES

548,651.03	902,943.92	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,427,930	1,399,048.14	1,779,376
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FIRE EXPENSES

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
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FIRE DEPARTMENT EXPENSES

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

411.120	Director Emerg. Services - 75%	34,991.23	38,749.92	40,760.00	63,120.08	67,644.60	67,742.28	68,892	70,391.94	71,648
411.121	Deputy Director			0.00	49,807.73	79,400.00	82,120.00	84,365	85,864.80	87,740
411.122	Borough Manager - 6%								0.00	8,339
411.123	Treasurer - 6%								0.00	5,466
411.124	Assistant Manager - 7%								0.00	6,057
411.133	Part-Time Paid	10,222.39	2,574.30	191,676.70	335,216.29	380,789.68	379,137.14	407,774	391,785.57	501,217
411.134	Extra Duty Pay			7,563.30	13,309.06	9,044.55	15,074.13	20,000	13,106.98	20,000
411.140	Clerk	23,770.54	24,453.00	25,428.00	26,471.11	28,643.74	30,393.92	25,512	24,925.79	27,779
411.156	BC/BS	16,579.48	9,702.47	9,782.58	38,952.24	48,117.53	40,368.84	28,905	28,947.84	31,349
411.160	Employee Pension								0.00	63,335
411.158	Life Ins	498.83	487.56	364.28	752.68	906.13	987.50	1,027	1,054.68	1,097
411.161	FICA	14,234.56	13,573.15	20,304.47	37,274.42	43,191.80	43,890.86	46,401	44,693.05	55,711
411.162	Unemploy Comp	1,234.54	1,255.25	0.00	2,997.02	2,140.05	1,149.86	1,289	1,291.70	1,268
411.191	Uniforms	16,140.48	9,232.17	3,750.95	22,720.19	5,095.86	6,682.45	10,000	6,712.13	10,000
411.205	Workplace Safety	24.23	495.38	658.32	82.00	599.98	668.00	500	539.18	500
411.210	Office Supplies	5,998.69	2,184.88	2,280.50	2,789.24	1,575.67	2,358.91	3,000	1,832.61	3,000
411.213	Minor Equip	274.30	299.75	309.29	272.70	70.92	186.97	300	217.54	300
411.220	Operating Supplies	4,400.45	3,672.79	2,060.57	4,775.68	4,442.84	3,813.03	4,000	5,363.27	5,000
411.221	Fire Police		0.00	0.00	1,008.00	195.95	646.00	500	571.95	500
411.222	Chemicals	188.30	672.53	750.00	600.00	406.00	1,300.00	3,500	3,096.00	3,500

411.226	Janitorial	0.00	2,018.52	2,170.31	2,692.47	2,862.00	2,732.18	3,000	3,103.24	3,000
411.231	Fuel	3,727.09	3,915.79	4,756.02	7,441.76	4,386.02	8,723.43	9,000	13,837.71	14,000
411.250	Vehicle Repair	11,794.30	19,682.16	7,021.58	15,005.39	17,918.09	16,224.61	18,000	17,703.99	18,000
411.314	Legal Expenses	17,544.74	14,910.36	22,077.88	2,839.29	0.00	0.00	3,000	10,610.20	3,000
411.321	Telephone	2,261.22	2,764.40	2,721.70	3,484.19	5,831.38	5,989.71	8,000	5,890.14	8,000
411.322	GPS Dash Cams								0.00	1,006
411.328	Liability Insurance	15,517.00	15,493.00	15,526.00	15,314.00	15,561.00	15,586.00	16,365	15,865.00	16,658
411.331	Mileage	0.00	52.00	0.00	0.00	0.00	0.00	250	0.00	250
411.350	Auto Ins	3,962.11	4,574.73	5,005.70	5,119.63	5,092.22	6,330.01	7,277	8,944.80	8,817
411.354	Work Comp. Insurance	25,843.00	28,833.00	29,488.00	20,029.00	48,227.64	32,554.42	32,552	31,069.96	32,411
411.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,280.00	3,280.00	3,480.00	3,480	3,480.00	3,480
411.361	Electric	10,781.65	10,342.59	11,420.34	9,825.57	9,590.61	10,115.91	11,500	12,795.66	11,500
411.362	Natural Gas	1,648.14	1,957.26	2,049.73	1,849.11	2,070.64	2,313.66	2,700	2,425.79	2,700
411.372	Training Ground Maint	656.89	1,421.37	1,514.06	6,335.50	1,174.86	540.63	6,000	4,405.66	135,000
411.373	Building Maint	10,824.48	3,555.06	3,670.73	9,146.62	6,295.54	5,884.55	6,500	2,611.27	6,500
411.374	Equipment Inspections	4,705.00	8,263.93	7,272.29	7,361.20	8,883.00	7,819.84	10,000	12,122.22	10,000
411.420	Memberships, Dues, Prof. Dev.	0.00	523.14	1,907.14	430.52	405.00	1,742.50	2,000	1,211.45	1,500
411.440	Rug Rental	186.14	0.00	0.00	0.00	0.00	0.00	300	0.00	300
411.460	Training	6,183.05	6,702.97	6,812.05	10,388.67	5,056.77	8,679.41	11,500	9,547.23	11,500
411.461	Fire Prevent Training	1,269.69	1,251.49	1,542.27	1,594.65	1,197.74	1,313.10	1,700	1,527.72	1,700
411.474	Equipment Grant Purchase		189,789.93	77,844.80	20,718.23	35,514.80	17,465.59	147,530	5,022.60	206,000
411.501	Contingency Account	0.00	48,333.70	0.00	0.00	0.00	0.00	168,687	0.00	89,374
411.530	Fireman's Relief	0.00	65,910.35	22,782.79	28,651.79	62,000.57	55,110.33	26,000	69,144.89	50,000
411.733	Radios	4,097.45	7,483.25	5,780.00	7,498.00	3,830.74	7,459.39	8,500	5,763.20	8,500
411.734	Computers	3,266.97	14,462.43	12,215.70	13,611.06	6,415.36	7,444.21	15,000	15,245.86	20,200
411.746	Spartan Fire Pumper						600,376.60	0	0.00	0
411.750	Apparatus Equipment			28,015.10	18,012.37	4,727.77	19,862.00	10,000	9,636.15	5,000
411.751	Hoses / Nozzles	2,960.00	7,088.00	4,908.00	5,249.00	474.00	4,834.77	5,000	5,075.00	10,000
411.752	SCBA Cylinders	0.00	0.00	3,009.50	6,227.96	2,222.56	5,390.96	6,800	8,480.76	8,000
411.753	Rescue Equipment	487.80	1,987.41	8,187.34	2,425.25	3,001.84	2,209.96	8,000	8,191.77	8,000
411.754	Misc Equip	7,895.00	60.98	0.00	0.00	165.49	0.00	200	67.86	200

Header Total	374,458.94	681,101.03	595,667.99	823,679.67	928,450.94	1,526,703.66	1,254,806	964,175.16	1,598,402
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----- CAPITAL EXPENSES -----

411.745	Chief's Vehicle							59,000	55,700.10	
411.755	Pick-Up Truck		56,276.50							
411.756	Building Repairs		0.00			649.48				
411.757	Bunker Gear	10,230.00	6,194.00	1,625.00	16,635.64	2,229.79	6,477.37	9,000	1,696.89	11,000
411.759	Fire Hydrant Paint Supplies	328.21	0.00	0.00	1,401.40	455.78	1,141.45	1,000	543.69	1,000
411.760	BLS Squad Expenses							5,000	2,576.68	2,000
411.761	IPAD / Mobile Devices	3,612.64	0.00		0.00					
411.762	Hand Tools	7,063.64	3,221.29	3,941.00	2,694.00	0.00	1,456.77	2,500	2,507.95	2,500
411.763	TV for Training Trailer	372.89	0.00							
411.764	EMS Supplies for fire apparatus	2,502.50	997.15	446.82	456.59	258.72	430.95	500	1,483.18	3,000

411.765	Fire Grant Match	12,107.03							
411.766	Technology Upgrades	1,000.00	1,786.00	12,568.46					
411.767	Venture Scout Program			379.75	6,647.88	757.76	3,000	0.00	
411.768	5" Hose Replacement			18,059.00					
411.769	Hydrant Cleaner			12,950.00					
411.770	Breathing Air Compressor								5,000
411.771	Training Props								8,350

Header Total	24,109.88	79,795.97	7,798.82	65,144.84	10,241.65	10,264.30	80,000	64,508.49	32,850
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-----INTERFUND TRANSFERS -----

411.492	Transfer to General Fund	0.00	0.00							
411.493	Transfer to Escrow for Apparatus		0.00	100,000.00	200,000.00	100,000.00	0.00	50,000	50,000.00	100,000
492.023	Transfer to Debt Service	11,583.12	11,583.12	11,583.12	11,583.12	11,583.12	33,124	33,123.89	33,124	
492.494	Transfer to Radio Savings						10,000	10,000.00	15,000	
411.530	Transfer Fire Relief to Escrow	0.00	0.00							
411.800	Fire Vehicle Loans	11,583.12	0.00							

Header Total	11,583.12	11,583.12	111,583.12	211,583.12	111,583.12	11,583.12	93,124	93,123.89	148,124
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EXPENSES

410,151.94	772,480.12	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,427,930	1,121,807.54	1,779,376
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Revenues	548,651.03	902,943.92	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,427,930	1,399,048.14	1,779,376
Expenses	410,151.94	772,480.12	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,427,930	1,121,807.54	1,779,376
Surplus / Deficit	138,499.09	130,463.80	395,255.74	241,948.47	211,491.20	164,213.07	0	277,240.60	0

**THE BOROUGH OF EMMAUS
SPECIAL ROAD PROJECTS FUND
FUND 04**

Account Number	Account Description	2022 Budget	2022 Actual	2023 Budget
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REVENUES

----- ROAD PROJECT REVENUE -----

340.120	Cash Balance Forward	0	0.00	0
301.100	Real Est Tax	0	0.00	250,000
301.200	Prior Year	0	0.00	0
301.400	Delinquent Real Est. Tax	0	0.00	0
301.600	Interim Taxes	0	0.00	0
392.010	Transfer from General Fund	0	0.00	0
392.300	Transfer from Capital Fund	0	0.00	0

Header Total		0	0.00	250,000
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EXPENSES

----- ROAD PROJECTS -----

439.000	Contracted Services	0	0.00	200,000
439.247	Equipment Purchase / Rental	0	0.00	50,000
439.313	Engineering	0	0.00	0
439.314	Permitting	0	0.00	0
439.245	Road Materials	0	0.00	0

Header Total		0	0.00	250,000
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Revenues		0	0.00	250,000
Expenses		0	0.00	250,000
Surplus / Deficit		0	0.00	0

**THE BOROUGH OF EMMAUS
STREET LIGHT FUND
FUND 05**

Account Number	Account Description	2022 Budget	2022 Actual	2023 Budget
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REVENUES

----- STREET LIGHT REVENUE -----

340.120	Cash Balance Forward	0	0.00	0
301.100	Street Light Real Estate Tax	0	0.00	120,000
301.200	Prior Year Taxes	0	0.00	0
301.400	Delinquent Real Est. Tax	0	0.00	0
301.600	Interim Taxes	0	0.00	0
392.010	Transfer from General Fund	0	0.00	0

Header Total	0	0.00	120,000
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EXPENSES

----- STREET LIGHT EXPENSES -----

434.100	Street Lighting	0	0.00	120,000
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Header Total	0	0.00	120,000
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Revenues	0	0.00	120,000
Expenses	0	0.00	120,000
Surplus / Deficit	0	0.00	0

**THE BOROUGH OF EMMAUS
WATER FUND
FUND 06**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>WATER REVENUE</u>										
----- CASH AND RENTS -----										
340.120	Cash Balance	130,503.00	171,645.92	144,799.00	261,969.49	239,747.47	181,501.71	150,000	192,293.35	200,000
	Header Total	130,503	291,477.72	228,007.34	261,969.49	239,747.47	181,501.71	150,000	192,293.35	200,000
----- INTEREST -----										
341.010	Interest	1,019.14	1,641.94	1,404.36	3,055.51	604.48	134.97	1,000	674.18	500
	Header Total	1,019	1,641.94	1,404.36	3,055.51	604.48	134.97	1,000	674.18	500
-----WATER USAGE FEES-----										
378.100	Water Usage Fees	972,703.49	976,776.33	961,828.87	973,525.53	932,336.65	955,744.25	1,173,345	1,099,220.20	1,322,682
	Header Total	972,703.49	976,776.33	961,828.87	973,525.53	932,336.65	955,744.25	1,173,345	1,099,220.20	1,322,682
-----MISCELLANEOUS REVENUE-----										
380.100	Misc Revenue	1,853.13	1,772.60	4,687.57	26,569.88	901.64	2,018.89	3,000	2,983.00	3,000
380.150	Sale of Equipment		0.00	0.00	0.00	0.00	0.00	0	0.00	0
383.110	Connection Fees	3,750.00	3,750.00	16,250.00	24,166.25	12,500.00	81,050.00	25,000	33,750.00	25,000
383.315	Final Bill / Certification Fees									4,000
383.700	LCA Water Purchase	18,246.97	17,674.40	17,294.40	17,394.40	19,896.80	35,139.01	17,500	17,585.60	17,500
392.030	American Rescue Plan Transfer							400,000	0.00	1,100,000
	Header Total	23,850.10	23,197.00	38,231.97	68,130.53	33,298.44	118,207.90	445,500	54,318.60	1,149,500
----- CAPITAL RESERVE FUND -----										
393.010	Capital Infrastructure Revenue								0.00	266,465
	Header Total		0.00	0.00	0.00	0.00	0.00	0	0.00	266,465
	REVENUES	1,128,076	1,293,092.99	1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,769,845	1,346,506.33	2,939,147

WATER EXPENSES

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

448.120	Manager's Salary (20%)	25,164.36	25,894.96	28,484.56	32,188.00	34,269.04	34,448.44	27,395	28,419.90	27,796
448.121	Treasurer's Salary (15%)	12,434.83	12,926.96	13,613.99	13,967.22	15,159.09	15,181.06	15,512	16,220.70	13,665
448.122	PW Dir Wages (30%)	24,994.08	25,109.44	26,969.16	27,411.76	29,880.96	29,324.36	41,978	41,289.66	28,704

448.124	Public Wks Inspc Assistant Borough Manager (16.5%)	10,811.82	11,120.96	11,709.58	12,166.40	13,040.28	13,584.64	20,612	17,651.87	21,840
448.125						0.00	4,010.77	13,728	14,470.50	14,277
448.130	Public Wks Wages	162,422.14	164,164.64	152,081.27	176,251.39	197,051.43	231,564.53	230,275	194,563.39	229,505
448.137	Mechanic Wages	2,796.00	11,322.75	2,725.02	10,379.77	10,613.94	6,156.44	7,104	7,005.82	7,346
448.140	Clerical Salaries	53,426.82	54,811.66	57,216.00	59,848.15	66,104.64	71,912.55	79,795	79,571.52	88,892
448.156	BC/BS	127,523.04	134,910.44	135,404.20	155,178.65	149,789.53	130,238.45	155,757	141,139.81	148,794
448.158	Life Insurance	1,887.67	1,921.73	1,903.51	2,114.28	2,258.25	2,075.17	2,158	2,025.38	2,299
448.160	Employee Pension	137,464.20	94,639.00	99,606.00	101,439.00	104,469.00	111,854.92	115,155	115,155.00	86,366
448.161	FICA	23,121.93	23,225.27	22,608.83	25,266.40	27,254.05	29,648.49	34,557	31,062.89	34,257
448.162	Unemploy Comp	303.32	313.81	0.00	521.25	1,669.80	287.46	322	322.92	317
448.183	DPW Overtime					0.00	10,577.31	15,330	9,386.59	15,789
448.191	Uniforms / Shoes	534.82	550.36	576.56	891.41	571.83	518.56	800	1,164.40	800
448.195	Training- Dues	884.50	1,636.79	990.50	2,575.30	1,186.00	1,166.50	2,500	3,996.00	3,500

Header Total	583,770	562,548.77	553,889	620,198.98	653,317.84	692,549.65	762,978	703,446.35	724,147
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-----WATER DEPT. SUPPLIES / EQUIPMENT-----

448.205	Workplace Safety	343.37	747.76	450.68	469.64	409.64	443.48	500	571.41	500
448.210	Office Supplies	1,094.40	1,826.76	1,364.40	1,072.53	1,415.41	595.34	1,500	1,469.40	1,500
448.220	Operating Supplies	7,036.12	10,084.76	7,920.62	7,046.55	10,410.46	11,705.55	9,000	10,566.33	11,000
448.222	Chemicals	19,911.00	22,014.40	17,455.00	19,432.20	15,644.25	16,650.00	22,000	18,322.00	22,000
448.231	Gasoline / Diesel	6,087.57	5,513.96	7,281.86	5,413.16	4,098.56	8,749.45	6,500	16,558.38	7,500
448.235	Roadway Patching	9,650.59	17,856.00	5,328.48	10,410.53	658.20	1,400.49	12,000	15,224.23	12,000
448.250	Vehicle Repair	7,316.99	7,633.85	7,099.73	6,361.72	5,582.65	7,625.96	7,500	7,156.95	7,500

Header Total	51,440.04	65,677.49	46,900.77	50,206.33	38,219.17	47,170.27	59,000	69,868.70	62,000
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-----WATER DEPT. SERVICES-----

448.310	Janitorial Services	1,872.15	672.84	616.77	789.99	954.00	874.50	954	954.00	954
448.311	Auditing Services	4,110.00	5,860.13	4,559.20	4,600.00	3,512.50	2,795.00	3,375	2,893.75	3,375
448.313	Engineering	750.00	1,503.02	687.50	2,101.70	1,312.50	967.87	2,500	19,852.27	50,000
448.319	Computer Maint	6,095.32	9,713.28	7,408.41	8,308.32	7,201.09	6,704.09	9,500	9,658.99	9,500
448.321	Telephone	2,669.04	2,549.73	2,838.50	3,522.72	3,153.71	3,742.62	4,000	4,289.59	4,000
448.325	Postage	4,717.81	4,543.43	4,315.85	4,462.96	4,432.34	6,994.43	4,500	4,397.22	4,500
448.342	Printing Services	2,639.02	2,479.41	1,752.30	2,307.75	1,465.38	1,670.83	2,500	3,622.75	2,500
448.350	Auto Insurance	2,377.25	2,744.83	3,003.40	3,071.81	3,055.30	3,797.99	4,367	5,366.89	5,289
448.352	Multi-Peril Ins/Umbrella	3,178.80	3,402.25	3,596.49	2,632.56	2,772.48	2,826.48	2,982	2,560.80	2,689
448.354	Worker Comp Ins	11,955.20	14,746.48	12,346.24	13,573.52	16,171.68	15,718.09	17,275	17,717.68	14,059
448.355	Officials Liability	986.60	1,103.75	4,508.20	4,192.00	4,452.68	5,414.85	5,956	1,213.65	4,791
448.356	Equipment Insurance	4,629.60	5,400.50	5,030.10	5,526.00	6,023.52	4,767.12	5,077	4,710.25	4,946
448.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,280.00	2,280.00	2,480.00	2,480	2,480.00	2,480

448.361	Electrical Service	82,506.84	82,943.37	78,983.92	66,518.25	70,309.13	73,870.03	78,000	81,552.94	78,000
448.362	UGI Gas (Well #6)	1,539.37	1,973.59	2,064.47	1,833.27	1,634.49	1,723.67	2,300	1,832.65	2,300
448.363	Heating	1,080.97	1,797.79	2,282.55	2,248.08	1,761.49	2,535.72	2,500	4,127.78	3,000
448.373	Building Maint	4,810.59	3,381.45	5,639.86	4,554.13	5,462.81	8,567.89	5,500	4,881.79	5,500
448.375	DEP and Del. Basin Charges			0.00	20,667.00	20,680.00	20,680.00	20,680	20,703.00	20,700
448.376	Waterlines Materials	14,057.11	19,231.19	24,110.51	16,826.37	9,320.12	33,180.41	18,000	34,458.19	25,000
448.377	Pumping Equip Repair	14,420.21	13,604.30	12,516.40	11,131.00	53,240.60	12,867.27	14,000	13,418.59	14,000
448.378	Water Meter Repairs	746.02	1,294.05	2,400.95	0.00	0.00	0.00	0	0.00	0
448.379	Auto Dial Fees	4,295.00	4,295.00	4,295.00	0.00	8,590.00	4,295.00	4,295	4,295.00	4,295
448.380	LCA Hydrant Fees						0.00	400	397.47	400

Header Total	171,716.90	185,520.39	185,236.62	181,147.43	227,785.82	216,473.86	211,141	245,385.25	262,278
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----- WATER DEPT. REFUNDS / REPAIRS -----

448.415	Refunds	245.54	80.01	197.46	537.31	159.89	496.44	100	2,970.45	500
448.453	Water Sampling	8,362.00	19,569.00	13,061.88	14,022.40	22,095.00	12,658.00	26,800	25,042.90	26,800

Header Total	8,607.54	19,649.01	13,259.34	14,559.71	22,254.89	13,154.44	26,900	28,013.35	27,300
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----- WATER DEPT. CAPITAL OUTLAY -----

448.702	Well # 4 Roof					3,752.40	0.00			
448.703	Well # 6 Roof					11,292.00	0.00			
	Zone Scan Leak Detector									
448.704	Loggers					2,685.90	1,561.38	7,500	0.00	
448.751	Software Costs					0.00	1,369.09			
448.761	Replacement Meters	36,621.00	71,272.39	24,492.37	9,932.06	10,240.85	34,300.39	25,000	27,538.81	50,000
448.762	Dump Trk (Water Share)	31,647.60								
448.763	1-Ton Utility Truck (Water)							15,000	0.00	15,000
448.765	Manhole Repairs	31.94	14,945.00	0.00	0.00	987.28	2,558.86	7,500	0.00	7,500
448.767	Leak Correlator	0.00								
448.768	Well # 7 Well Monitor Upgrade	0.00	2,981.80	0.00	0.00	0.00				
448.769	Invertors - Trucks 3 & 5	2,398.98								
448.826	Reservoir 2 Elimination		14,973.47	38,828.10	53,330.11	0.00				
448.827	Water Station Security Fence		18,835.00	21,725.00	0.00					
448.828	Water Flow Meters		5,445.00							
448.829	Aqua Scope Ground Mics	9,535.00								
448.830	Road Work	22,280.81	21,534.05	25,793.30	27,353.90	21,183.18	13,949.30		7,707.55	
448.831	Street Saw / Power Tools	1,942.00	2,050.00	1,034.37	562.08	0.00				
448.832	Water Main Replacement	23,585.57	539.06	2,341.85	36,714.45	0.00	0.00	30,000	1,428.79	30,000
448.834	Chlorine Monitors	896.66								
448.836	Replace Broken Street Valves	9,558.90	0.00	(610.48)	3,792.11	2,766.00	5,200.63	10,000	10,128.37	10,000
448.837	Well House Lighting Upgrades			2,152.59						

448.838	Well #7 Repairs	1,700.42	116,850.00	20,650.00						
448.839	Well # 6 & # 7 Windows			1,170.73						
448.840	Automatic Hydrant Flusher				9,823.10	0.00	3,738.76	0		
448.841	Sampling Stations				8,101.50	0.00	0.00	0		
448.842	Ford F350 Service Truck w/Plow						0.00			
448.843	Trash Pump						3,089.10			
448.844	Portable Air Compressor							26,400		
448.845	PFAS Removal System							400,000		1,600,000
448.846	Well Pump Rebuild									30,000
448.847	Air Stripper Inspections									13,356
448.848	Meter Reader									13,503
448.849	Well # 3 Pump Removal									3,500
448.850	Metal Detector									1,012

Header Total	140,198.88	269,425.77	137,577.83	149,609.31	52,907.61	65,767.51	521,400	46,803.52	1,773,871
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----- CONTINGENCY FUND -----

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	163,426	0.00	64,551
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Header Total	0	0.00	0.00	0.00	0.00	0.00	0.00	163,426	0.00	64,551
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----- TRANSFER TO OTHER FUNDS -----

492.030	Transfer to Capital	0.00	0.00		0.00	0.00	0.00			0
492.023	Transfer to Debt Services		44,106.00	30,639.31	21,211.83	0.00	0.00			0
492.600	Transfer to Meter Savings				30,000.00	30,000.00	30,000.00	25,000	25,000.00	25,000

Header Total	0	44,106.00	30,639.31	51,211.83	30,000.00	30,000.00	30,000.00	25,000	25,000.00	25,000
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EXPENSES	955,733	1,146,927.43	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,769,845	1,118,517.17	2,939,147
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WATER FUND TOTALS									
TOTAL REVENUES	1,128,075.73	1,293,092.99	1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,769,845	1,346,506.33	2,939,147
TOTAL EXPENSES	955,732.89	1,146,927.43	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,769,845	1,118,517.17	2,939,147
Surplus / Deficit	172,342.84	146,165.56	261,969.49	239,747.47	181,501.71	190,473.10	0	227,989.16	0

SEWER FUND

FUND 08

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
SEWER REVENUES										
----- INTEREST / RENTS -----										
340.120	Beginning Cash Balance	192,759.00	160,935.67	331,249.67	315,017.03	89,583.93	69,979.33	200,000	51,761.83	195,000
341.010	Interest-PLGIT-Savings	597.05	961.55	1,802.96	4,635.49	571.88	72.26	1,500	984.55	500
	Header Total	193,356.05	161,897.22	333,052.63	319,652.52	90,155.81	70,051.59	201,500	52,746.38	195,500
----- SEWER USAGE FEES -----										
364.110	Connection Fees	3,750.00	3,750.00	17,500.00	16,666.25	10,225.00	76,500.00	25,000	33,750.00	25,000
364.120	Sewer Usage Fees	1,092,947.00	1,090,005.55	1,084,110.65	1,086,545.77	1,222,668.66	1,236,179.04	1,271,506	1,218,034.51	1,542,219
364.600	LCA Transport Charge	39,143.66	30,940.68	40,694.53	18,194.03	25,113.99	26,173.57	30,000	47,027.20	30,000
	Header Total	1,135,840.66	1,124,696.23	1,142,305.18	1,121,406.05	1,258,007.65	1,338,852.61	1,326,506	1,298,811.71	1,597,219
----- MISCELLANEOUS REVENUE -----										
380.100	Miscellaneous Revenues	100.00	150.00	200.00	409.54	235.04	250.00	500	0.00	500
380.150	Sale of Equipment						4,000.00		0.00	0
380.200	Sewer Camera Inspections				25,875.00	34,225.00	34,325.00	40,000	40,485.00	40,000
383.315	Final Bill / Certification Fees									4,000
392.010	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	55,000.00	0	0.00	0
392.070	Transfer from ARP Grant								0.00	0
392.080	Transfer from Capital Infrastructure Account			0.00	400,000.00	0.00	0.00	0	405,775.00	275,228
393.002	Loan Proceeds						0.00	4,000,000	0.00	4,000,000
394.070	State Grant			0.00	260,000.00	0.00	0.00	0	158,791.00	0
	Header Total	100.00	150.00	200.00	686,284.54	34,460.04	93,575.00	4,040,500	605,051.00	4,319,728
----- CAPITAL RESERVE FUND -----										
393.010	Capital Infrastructure Revenue		200,486.77	222,238.56	224,274.83	264,358.39	273,891.96	266,465	272,002.43	266,465
	Header Total		200,486.77	222,238.56	224,274.83	264,358.39	273,891.96	266,465	272,002.43	266,465
	REVENUES	1,329,296.71	1,487,230.22	1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	5,834,971	2,228,611.52	6,378,912

SEWER EXPENSES

----- SEWER DEPT. ADMINISTRATION -----

SEWER FUND

FUND 08

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
429.120	Manager's Salary (15%)	11,977.68	15,185.04	16,703.44	17,884.50	19,770.60	19,874.06	27,395	28,419.90	20,847
429.121	Treasurer's Salary (15%)	12,434.83	12,926.96	13,614.16	13,967.48	15,159.09	15,181.28	15,512	16,220.44	13,665
429.122	PW Director Wage (23%)	19,101.32	19,192.25	20,676.37	21,015.70	22,908.61	22,481.94	32,183	31,655.30	22,006
429.124	Code Inspector (15%)	10,811.82	11,120.96	11,709.58	12,166.14	13,040.55	13,584.64	20,612	17,651.88	21,840
429.125	Assistant Borough Manager (16.5%)					0.00	4,010.81	13,728	14,470.50	14,277
429.130	Public Works I- II Wages	146,934.87	155,186.62	144,917.11	178,272.00	183,824.55	232,586.84	230,275	193,998.62	304,505
429.137	Mechanic Wages	1,081.10	8,073.40	242.64	9,648.40	10,614.21	6,156.35	7,104	7,005.81	7,346
429.140	Sewer -Clerical Salaries	33,987.16	34,913.82	36,012.94	37,751.53	39,708.34	47,353.77	49,872	53,994.90	61,115
429.156	BC/BS	111,735.54	117,700.04	117,944.65	134,979.63	132,818.94	113,746.97	136,799	124,653.28	131,867
429.158	Life Insurance	1,887.65	1,921.63	1,903.61	2,114.45	2,258.29	2,075.22	2,158	2,003.13	2,259
429.160	Employee Pension	137,464.20	94,639.00	99,606.00	101,439.00	104,469.00	111,854.92	115,155	115,155.00	80,609
429.161	FICA - 7.65%	18,863.86	19,482.13	18,734.80	22,158.18	23,668.93	26,245.81	31,519	28,355.17	36,803
429.162	Unemployment Comp	303.32	313.81	0.00	521.25	1,669.80	287.46	322	322.92	317
429.183	DPW Overtime					0.00	10,577.24	15,330	9,370.23	15,489
429.191	Uniforms / Shoes	534.83	550.39	575.58	891.42	571.83	518.55	600	1,164.45	600
429.195	Training	62.50	115.79	1,947.00	2,662.74	4,760.00	222.50	2,500	3,389.00	3,500
Header Total		507,180.68	491,321.84	484,587.88	555,472.42	575,242.74	626,758.36	701,064	647,830.53	737,045

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

429.205	Workplace Safety	343.40	251.26	450.73	469.64	409.60	443.45	1,000	522.41	1,000
429.210	Office Supplies	913.58	1,559.35	772.27	1,067.36	947.72	568.05	1,000	1,405.27	1,000
429.220	Operating Supplies	2,633.15	2,202.38	4,188.48	4,802.41	3,914.39	6,384.95	6,500	3,867.69	6,500
429.221	Metering Pits Maint	2,781.00	0.00	0.00	587.70	838.40	0.00	800	603.90	800
429.231	Gasoline / Diesel	910.57	1,246.08	2,173.46	1,591.69	2,414.78	4,312.74	2,500	2,806.59	3,000
429.250	Vehicle Maintenance	6,415.83	4,725.62	6,099.63	5,107.78	4,283.88	4,189.21	6,500	4,049.23	6,500
Header Total		16,213	9,984.69	13,684.57	13,626.58	12,808.77	15,898.40	18,300	13,255.09	18,800

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

429.310	Janitorial Services	1,872.15	672.84	616.77	789.99	954.00	874.50	954	954.00	954
429.311	Auditing Services	4,110.00	5,860.13	4,559.20	4,600.00	3,512.50	2,795.00	3,375	2,893.75	3,375
429.313	Engineering Services	9,511.66	16,077.76	77,834.74	122,972.20	33,782.09	14,559.89	80,000	13,192.20	80,000
429.319	Computer Maint	5,833.89	8,009.93	7,427.44	8,035.22	7,201.09	6,140.75	8,000	8,000.00	8,000
429.321	Telephone	1,412.55	1,312.64	1,605.93	2,724.11	2,265.05	2,214.25	2,650	2,094.51	2,650
429.325	Postage	4,733.83	4,527.61	4,325.57	4,462.96	4,432.97	4,080.43	4,500	4,397.21	4,500
429.326	Commercial Inland Marine / Port.	4,629.60	5,400.50	5,030.10	5,526.00	6,023.52	4,767.12	5,077	4,710.25	4,946
429.327	Radio Maintenance	748.50	0.00	0.00	0.00	0.00	0.00	500	0.00	500
429.342	Printing Services	2,133.80	2,167.47	1,433.94	2,177.41	1,370.63	1,621.51	2,200	2,871.97	2,200

SEWER FUND

FUND 08

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
429.350	Auto Insurance	2,377.25	2,744.83	3,003.40	3,071.81	3,055.30	3,797.99	4,367	5,366.89	5,289
429.352	Multi-Peril Ins/Umbrella	3,178.80	3,402.25	3,596.49	2,632.56	2,772.48	2,826.48	2,982	2,560.80	2,689
429.354	Worker's Comp	11,955.20	14,746.48	12,346.24	10,523.84	16,171.68	15,718.09	17,275	17,717.68	14,059
429.355	Public Official Liability	986.60	1,103.75	4,508.20	4,192.00	4,452.68	5,414.85	5,956	1,213.65	4,791
429.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,280.00	2,280.00	2,480.00	2,480	2,480.00	2,480
429.361	Electrical Services	1,082.67	1,279.26	1,455.53	1,395.86	1,417.81	1,461.05	1,400	1,269.85	1,400
429.362	UGI - Gas	970.41	1,220.32	1,286.09	900.77	894.23	913.62	1,400	1,022.13	1,400
429.363	Fuel Oil	1,080.97	1,797.79	2,282.55	2,248.08	1,761.49	2,535.72	3,000	4,127.78	4,000
429.364	Sewer Use Allentown	355,038.56	337,236.75	330,674.92	396,927.73	421,943.98	429,225.27	435,300	442,642.15	481,700
429.365	Sewer User LCA	110,454.99	0.00	0.00	74,350.90	126,711.07	90,722.89	81,503	85,448.38	89,520
429.373	Building Maint	115.11	1,831.72	260.71	1,840.00	0.00	0.00	1,000	0.00	1,000
429.374	Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00	250	1,035.72	5,000
429.376	Maint.Mains Service Line	2,945.91	5,268.96	3,838.57	2,906.84	4,959.00	2,347.56	4,000	2,995.86	4,000
Header Total		527,452.45	416,940.99	468,366.39	654,558.28	645,961.57	594,496.97	668,169	606,994.78	724,453

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

429.415	Refunds	0.00	16.81	0.00	767.69	88.15	784.12	0	3,274.44	750
Header Total		0.00	16.81	0.00	767.69	88.15	784.12	0	3,274.44	750

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

429.474	Grant Expenses			415.88	342,290.77	58,496.25	235,747.86		405,775.00	
429.475	Loan Expenses						0.00	4,000,000	0.00	4,000,000
429.704	Root Cutter					2,592.95			539.50	
429.751	Software Costs					0.00	1,369.09	7,500		7,500
429.762	Dump Truck-Sewer Share	15,823.84								
429.765	Manhole Repairs	2,810.12	706.79	10,554.90	17,547.54	5,409.00	11,065.88	7,500	18,581.93	25,000
429.766	CAT 420 Backhoe			94,669.50	0.00					
429.768	Sewer Inspection Camera					13,920.60				
429.805	I & I Elimination	71,944.73	578.44	938.20	0.00	0.00		0		
429.830	Road Work	22,558.91		20,518.69	31,339.87	3,372.54	16,685.09		1,151.60	15,000
429.832	Sewer Flow Meter Pods						15,608.52	40,000	20,215.80	20,000
429.835	Backhoe Tires	2,342.82								
429.836	Rims and Tires Truck # 1	1,890.00								
429.837	Sewer Van Shelving		0.00							
429.838	Misc. Power Tools		844.70	0.00	0.00					
429.839	Pearpoint Track Camera			43,695.03	0.00					

SEWER FUND

FUND 08

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
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						0.00			
429.843	Sewer Detection Equipment						4,824.40	10,000	0.00	
429.844	Root Control							10,000	9,289.72	10,000
429.845	Push Camera Cable									2,000
429.846	Franklin Street Main Replacement									500,000
Header Total		117,370.42	2,129.93	170,792.20	924,306.78	193,831.43	285,300.84	4,075,000	455,553.55	4,579,500

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

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	125,973	0.00	172,247
Header Total		0	0.00	0.00	0.00	0.00	0.00	125,973	0.00	172,247

----- TRANSFERS -----

492.023	Transfer to Debt Serv. Fund		36,195.00	23,568.70	21,211.83		0.00	104,424	0.00	104,424
492.080	Transf to Sewer Infrastructure		199,456.54	221,779.60	92,090.43	149,069.90	201,409.84	142,041	272,874.40	41,693
Header Total		0	235,651.54	245,348.30	113,302.26	149,069.90	201,409.84	246,465	272,874.40	146,117

EXPENSES

1,168,217	1,156,045.80	1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	5,834,971	1,999,782.79	6,378,912
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SEWER FUND TOTALS

TOTAL REVENUES	1,329,296.71	1,487,230.22	1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	5,834,971	2,228,611.52	6,378,912
TOTAL EXPENSES	1,168,216.52	1,156,045.80	1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	5,834,971	1,999,782.79	6,378,912
Surplus / Deficit	161,080.19	331,184.42	315,017.03	89,583.93	69,979.33	51,722.63	0	228,828.73	0

**THE BOROUGH OF EMMAUS
DEBT SERVICE FUND
FUND 23**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
----- DEBT REVENUE -----										
392.010	Transfer from General Fund	504,689.80	696,874.89	702,075.60	756,859.36	803,815.35	751,905.42	597,474	183,008.92	1,132,300
392.030	Transfer from Fire Fund		10,617.86	11,583.12	11,583.12	11,583.12	11,583.12	33,124	33,123.89	33,124
392.060	Transfer from Water Fund		38,944.54	28,282.44	21,211.83	0.00	0.00	0	0.00	
392.080	Transfer from Sewer Fund		31,863.73	28,282.44	21,211.83	0.00	0.00	104,424	0.00	
392.300	Transfer from Building Sale Savings							2,843,000	2,872,497.86	
392.800	Transfer from GO Bond 2022								365,435.36	
REVENUES		504,689.80	778,301.02	770,223.60	810,866.14	815,398.47	763,488.54	3,578,022	3,454,066.03	1,165,424

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

PRINCIPAL AND INTEREST

409.750	Town Hall Server (matures 10/5/23)				22,323.36	22,323.36	22,323.36	22,323	22,323.36	22,323
410.750	Police Server - (2019 matures 4/4/23)(2023 matures 1/27)		29,646.70	29,646.70	38,095.36	38,095.36	38,095.36	38,095	38,095.36	85,843
410.752	Police Firewall - (2023 - matures 10/26)									9,372
410.755	In-Car Cameras (Police) - 2016 (matures 3/15/20)		12,825.24	12,825.24	12,825.24	12,825.24	0.00	0	0.00	
411.800	Fire Aerial Truck (matures 11/1/26)		11,583.12	11,583.12	11,583.12	11,583.12	11,583.12	11,583	11,583.12	11,583
411.801	2021 Fire Pumper Truck (matures Summer 2024)							21,541	21,540.77	21,541
412.750	2022 Ambulance (purchase price \$251,562)(5 year lease)		35,164.50	41,897.40	41,897.40	41,897.40	6,982.90	0	0.00	61,276
414.250	Codes Vehicle (2019 Hyundai) Lease (matures 4/4/22)					2,410.00	2,400.00	600	600.00	
430.752	2019 Dump Truck (matures 3/1/23)				31,104.00	41,472.00	41,472.00	41,472	41,472.00	10,368

430.753	2020 Ford F550 Dump Truck (matures 8/28/22)					33,900.00	29,840.14	29,840	29,809.69	
430.754	2023 Dump Truck - \$264,829 (5 year lease)									61,276
430.761	2019 Wheel Loader (matures 2/2/26)							25,979	25,978.51	25,979
430.762	2021 Water Service Truck (matures 6/10/24)							25,000	24,730.00	27,768
430.777	2023 Water Service Truck (5 year lease)									22,058
491.010	Loan Principal - ESSA Bank (matures 8/15/26)	379,000.00	484,000.00	506,000.00	517,000.00	528,000.00	539,000.00	0		
491.020	Bond Payment							353,893	365,435.36	701,613
491.030	Sewer Payment							104,424	0.00	104,424
492.010	Loan Interest - ESSA Bank	118,779.36	114,840.39	104,608.11	93,614.00	82,891.99	71,791.66	60,272		
493.010	Payoff of ESSA Loan							2,843,000	2,872,497.86	
EXPENSES		504,689.80	778,301.02	770,223.60	810,866.14	815,398.47	763,488.54	3,578,022	3,454,066.03	1,165,424

<u>DEBT SERVICE FUND</u>									
TOTAL REVENUES	504,689.80	778,301.02	770,223.60	810,866.14	815,398.47	763,488.54	3,578,022	3,454,066.03	1,165,424
TOTAL EXPENSES	504,689.80	778,301.02	770,223.60	810,866.14	815,398.47	763,488.54	3,578,022	3,454,066.03	1,165,424

Difference: 0 0 0.00 0.00 0.00 0.00 0 0.00 0

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>REVENUES</u>										
----- CAPITAL REVENUE -----										
340.120	Cash Balance Forward	236,513.20	122,579.10	149,706.00	729,966.44	0.00	0.00		4,191,921.73	7,657,646
340.130	10th St. Culvert Fund									
341.010	Interest on Plgit	701.95	1,201.59	5,342.09	12,510.96	7,534.73	1,764.81		192,920.91	
391.412	Ambulance Donations				53,550.00	750.00			5,000.00	
392.412	South Mountain Medic	4,970.01								
393.000	Transfer from Gen Fd	171,737.24	413,731.39	417,803.47	79,277.76	3,537,437.19	325,289.41	497,340	525,669.44	609,683
393.001	Transf from Cap Fd						14,000.00		141,000.00	
393.002	Loan Proceeds							13,414,544	13,222,053.23	
393.008	Sale of Loader						37,000.00			
393.010	General Authority Transfer	69,000.00	64,876.00	51,846.22	47,897.92					
393.011	American Rescue Plan						600,120.93		603,915.77	
393.014	PennDot 10th St. Culvert Grant	0.00			238,777.00					
393.015	Transfer from Sewer Infrastructure		199,456.54	221,779.60	92,090.43	149,069.00	201,409.84		272,874.40	
393.016	Park Study Grant				0.00	55,141.00	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		25,000.00	
393.019	Transfer from Building Savings									
393.020	Multimodal S. 2nd Street Grant							575,000	0.00	575,000
393.021	PA DCNR Grant									318,411
393.022	Radio Savings								30,000.00	
393.130	Transfer from PLGIT									30,000
393.411	Transfer from Fire			100,000.00	200,000.00	100,000.00			50,000.00	
393.412	Ambulance Grants		23,686.21	7,037.40	7,155.22	51,444.42	31,260.22		37,237.00	
393.454	Transfer from Strickler Fund									
394.412	Trans. From GF to Amb. Cap	6,481.70	5,475.56	1,790.19	1,356.56					8,000
395.010	Donation for Crosswalk Signal							7,500	0.00	
Header Total		489,404.10	831,006.39	955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	14,494,384	19,297,592.48	9,198,740

EXPENSES

----- GENERAL CAPITAL PROJECTS -----

405.442	HR / Payroll Upgrades			33,591.00	0.00					
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**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
409.454	1803 House Roof Reimburse		4,886.00							
409.455	Knauss Homestead Repairs		0.00	34,965.00	0.00					
409.456	Library Roof			34,177.28	0.00		0.00			
409.457	Library Deferment						19,250.00			
409.660	Borough Hall Upgrades	114,696.30	20,210.67	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						0.00			
409.663	Architect Costs						321,064.00			
409.751	Server Rack						0.00			
409.664	Cost of Loan Financing							212,047	0.00	
409.665	Police Station Construction							192,000	51,226.63	138,838
409.666	Central Station Construction							5,048,700	1,826,538.80	3,124,598
409.667	Town Hall Construction							5,421,000	2,654,655.22	2,612,245
409.668	Construction Soft Costs and Contingencies							2,540,797	775,144.68	1,682,965
Header Total		114,696.30	25,096.67	119,520.42	19,610.64	22,981.94	539,841.70	13,414,544	5,307,565.33	7,558,646
----- POLICE DEPT. CAPITAL OUTLAY -----										
410.214	New K-9	12,200.00							0.00	15,000
410.494	Radio Savings							20,000.00	20,000.00	
410.746	Police Cars	85,297.95	40,959.67	82,753.91	39,316.46	72,451.76	65,294.79	92,012	147,155.60	0
410.747	Mobile Data Computers							36,188	36,188.38	
410.750	Computer - Technology	33,739.14		10,430.31	0.00	7,355.12	16,418.78			
410.751	Radio Upgrades			8,724.00	0.00					
410.752	Mobile License Plate Reader		36,775.00					37,634	58,502.00	0
410.754	Police HVAC System				45,850.00					
410.755	Camera & Recording System - in	12,895.24	44,073.00							
410.757	Voice Recorder - Phone System					9,978.00				
410.758	Ballistic Vest Panels						3,310.00			
410.759	Replace Taser Units						6,395.40			11,064
410.760	Cameras - In-Car and Body						76,909.00			
410.800	Project Lifesaver	5,676.29	1,413.70	191.42	0.00					
410.761	Witness Interview Room Recorder							5,219.00	5,219.00	
410.762	Parking Kiosk									12,000.00
Header Total		149,808.62	123,221.37	102,099.64	85,166.46	89,784.88	168,327.97	191,053	267,064.98	38,064
----- AMBULANCE DEPT. CAPITAL OUTLAY -----										
412.221	Power Stretcher		13,035.00							

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
412.260	Vehicle Safety Upgrades							3,500	2,995.00	1,000
412.261	Equipment Replacement / Upgrades							8,400	5,204.12	2,000
412.326	Pagers / Radios	2,687.86	3,608.00							
412.474	Equipment Grant Purchase	6,481.70	23,686.21	7,037.40	56,080.23	57,507.27	45,322.96	15,000	1,307.20	50,900
412.475	Bullet Proof Vests	935.00								
412.747	Billing Study					4,304.00				
412.748	IV Fluid Bag Warmers					150.29				
412.749	IPADs					0.00	1,439.96			
412.750	Ambulance - Replace	0						40,000	0.00	
412.751	Auto Charge System 6351			2,000.00	0.00					
412.753	Modems for Ambulance				818.73					
412.764	Wheelchair Van									0
412.765	Reeves Patient Carry	4,184.00								
412.766	Lucas CPR chest compressor					15,507.02				
412.768	New Roof	3.78								
Header Total		11,604.48	40,329.21	9,037.40	56,898.96	77,468.58	46,762.92	66,900	9,506.32	53,900

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

414.750	Vehicle Lease Buyout							17,187	17,635.00	
Header Total								17,187	17,635.00	0

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

430.251	Genie Trailer Mounted Lift		35,000.00							
430.252	Skid Steer		4,150.00							
430.253	Hotsy Power Washer		2,975.00							
430.254	30,000 lb Truck Lift		0.00	27,900.83	0.00					
430.255	600 Gallon Oil Separator		3,335.00	3,590.00	0.00					
430.256	100 Gal. Tank Sprayer			2,124.74	0.00					
430.257	Kubota Tractor			22,650.00	0.00			22,500	27,882.87	
430.374	Storage Facility		151,654.00	17,721.37	0.00					
430.375	A/C Recovery System			2,899.99	0.00					
430.393	S. 2nd Street Project							575,000		575,000
430.395	Crosswalk Signal - 5th and Chestnut							7,500		
430.749	Road Reconstruction	1,154.17		77,512.74	0.00					
430.751	Int'l 7500 Dump	14,391.22								
430.753	10th Street Culvert	28,066.57	80,321.20	21,350.73	217,426.27					

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
430.754	Street Sweeper Suction Head	7,359.12								
430.755	Snow Plow	6,367.25								
430.757	Pick-up Truck				26,869.00					
430.759	3 Phase Power Quantity Recorder	3,927.78								
430.831	Klein Torque Tool	1,300.00								
438.700	Leaf Collector	30,000.00								
430.705	MS4 Mandate Work					42,412.45	18,962.55	25,000	5,884.65	25,000
430.760	Diagnostic Scanner						8,839.21			
430.761	CAT 926M Wheel Loader						67,084.00			
430.762	Street Scan Software							27,000	27,000.00	
430.763	Small Dump Truck							30,000		113,678
430.764	Parts Washer - Mechanics							3,100	2,174.00	
430.765	Landscaper Truck								71,912.00	
430.766	Surveillance Cameras									44,000
430.767	Pole Building Insulation									50,000
430.768	Garage Door Openers									14,000
430.769	Ice Maker									3,000
430.770	Compost Concrete Blocks									2,000
430.771	18' Trailer									19,000
430.772	Hydraulic Hose Machine									5,000
430.773	Backhoe Grading Bucket									2,000
430.774	Tow Behind Air Compressor									28,052
430.775	Power Hand Tools									4,000
430.776	DEF Fluid Tank Electric Pump									1,000

Header Total	92,566.11	277,435.20	175,750.40	244,295.27	42,412.45	94,885.76	690,100	134,853.52	885,730
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-----SWIMMING POOL CAPITAL OUTLAY-----

452.135	Refreshment Stand Equipment						699.00	8,100	5,024.00	
452.223	Pool Signage			200.85	0.00					
452.751	Umbrellas		989.70				790.00			
452.753	Life Guard Chair			702.58	0.00	0.00	3,349.86	0		
452.756	Diving Board						7,407.84			
452.757	Pool Chairs						4,092.16			
452.758	Pool Filter Repair						13,474.00			
452.804	Pool Vacuum		2,799.00		2,799.00					
452.813	Repair Roof/Bath House	8,632.75		1,225.00	0.00					
452.814	Pool Improvements - paint	2,378.86								
452.815	Sliding Board							35,000	33,532.67	
452.816	Pool Amenities							20,000	27,123.52	

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Header Total		11,011.61	5,868.70	2,128.43	2,799.00	0.00	29,812.86	63,100.00	65,680.19	0.00
-----PARKS / RECREATION OUTLAY-----										
454.375	Park Upgrades		3,363.20	3,542.24	3,566.90			45,500	28,100.29	
454.376	Surveillance System			0.00	0.00		25,927.00			
454.400	Lions Playground Project									424,548
454.500	Arch Street Park Improvements									27,000
454.600	Furnace Dam Engineer Study			0.00	0.00	4,153.75				9,000
454.602	Snack Stand Fire Suppression									12,000
454.603	Snack Stand Sink									3,305
454.604	Snack Stand Smoothie Machine									1,380
454.660	Snack Stand ADA Improvements									19,394
454.661	Refreshment Stand Upgrades		2,575.32			3,774.00	3,884.00			
454.718	Playground Equipment									
454.719	ADA Swings (3)						2,044.48			4,514
454.733	Park, Trail, and Pool Study				39,953.70	37,739.17	77,383.15			
454.734	Park Signage					0.00	0.00			0
454.735	Furnace Dam Park					608.25				63,000
454.736	Repair Ballfield Lights							6,000	5,712.08	
454.737	Pavilion Tables									28,658
454.738	Trash Receptacles									7,008
454.809	Ex Mark Laser Lawn Mower						8,157.80			
454.810	Power Grader - Kubota									1,919
454.811	Kubota RTV									40,674
454.900	S. 4th Street Drainage Repairs									20,000
Header Total		3,464.28	9,784.21	16,367.24	43,520.60	46,275.17	117,396.43	51,500.00	33,812.37	662,400.00
-----CONTINGENCY FUND-----										
480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00				
Header Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----TRANSFERS-----										
492.023	Transfer to Debt Services								3,237,933.22	
492.030	Transfer to Fire Fund						400,000.00		0.00	
492.080	Transfer to Sewer Fund								405,775.00	
Header Total		0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	3,643,708.22	0.00

THE BOROUGH OF EMMAUS
 CAPITAL RESERVE FUND
 FUND 30

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
CAPITAL RESERVE FUND TOTALS										
	TOTAL REVENUES	489,404.10	831,006.39	955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	14,494,384	19,297,592.48	9,198,740
	TOTAL EXPENSES	383,151.40	481,735.36	424,903.53	452,290.93	278,923.02	1,397,027.64	14,494,384.00	9,479,825.93	9,198,740.00
		106,252.70	349,271.03	530,401.44	1,045,291.36	3,652,453.32	(105,823.43)	0	9,817,766.55	0

**THE BOROUGH OF EMMAUS
STATE LIQUID FUELS FUND
FUND 35**

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
----- REVENUES -----										
340.050	Liquid Fuels Allocation	311,438.43	325,481.73	341,716.90	349,371.67	340,460.11	315,629.89	311,333	321,319.00	324,581
340.051	Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
340.120	Beginning Cash Balance	137,790.24	211,014.14	320,676.02	431,931.35	282,753.92	297,755.00	300,000	329,531.18	300,000
341.010	Interest On PLGIT/Savings	1,682.14	3,940.47	9,541.02	12,674.53	2,475.06	165.04	2,500	7,065.18	2,500
354.072	Sale of Equipment					10,000.00	0.00	0	0.00	0
TOTAL REVENUES		450,910.81	540,436.34	671,933.94	793,977.55	635,689.09	613,549.93	613,833	657,915.36	627,081
----- EXPENSES -----										
430.260	Minor Equipment					7,911.30	0.00	10,000	19,355.75	10,000
430.270	Computer-Related Expenses	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000	1,000.00	1,000
430.740	Machinery & Equipment	54,412.86	63,800.00	30,605.89	59,533.80	159,979.00	81,412.92	78,600	89,594.20	80,000
431.220	Street Sweeper Supplies			0.00	70.59	0.00	1,298.31	250	0.00	250
431.250	Sweeper Vehicle Maintenance			4,208.18	5,121.40	1,862.37	777.93	5,000	2,970.34	5,000
432.200	Purchase of Salt/Antiskid	33,656.57	31,326.92	60,866.00	38,304.03	30,109.26	41,880.43	60,000	53,077.89	60,000
433.220	Traffic Sign Maint-Supplies			6,715.33	1,494.10	2,553.40	5,653.40	18,000	5,090.31	18,000
433.361	Traffic Lights / Electric			7,092.36	6,881.88	6,684.27	6,514.57	7,000	6,057.22	7,000
433.377	Traffic Lights Maintenance			6,684.63	5,413.72	15,684.87	27,390.90	16,000	11,088.10	16,000
434.100	Street Lighting	123,166.15	123,633.40	119,457.86	112,728.47	107,831.09	115,190.59	120,000	121,800.04	0
438.245	Asphalt Patch Materials			26.52	0.00	0.00	0.00	4,000	7,329.82	4,000
438.247	Storm Sewer Materials			0.00	0.00	0.00	0.00	6,000	399.00	6,000
438.249	Street Painting Material			3,345.82	771.44	4,318.49	3,899.74	5,000	5,644.85	5,000
439.000	Road & Street Projects	38,738.41	0.00	0.00	279,904.20	0.00	0.00	200,000	0.00	350,000
480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	82,983	0.00	64,831
TOTAL EXPENSES		250,973.99	219,760.32	240,002.59	511,223.63	337,934.05	284,018.79	613,833	323,407.52	627,081
Surplus / Deficit		199,936.82	320,676.02	431,931.35	282,753.92	297,755.04	329,531.14	0	334,507.84	0