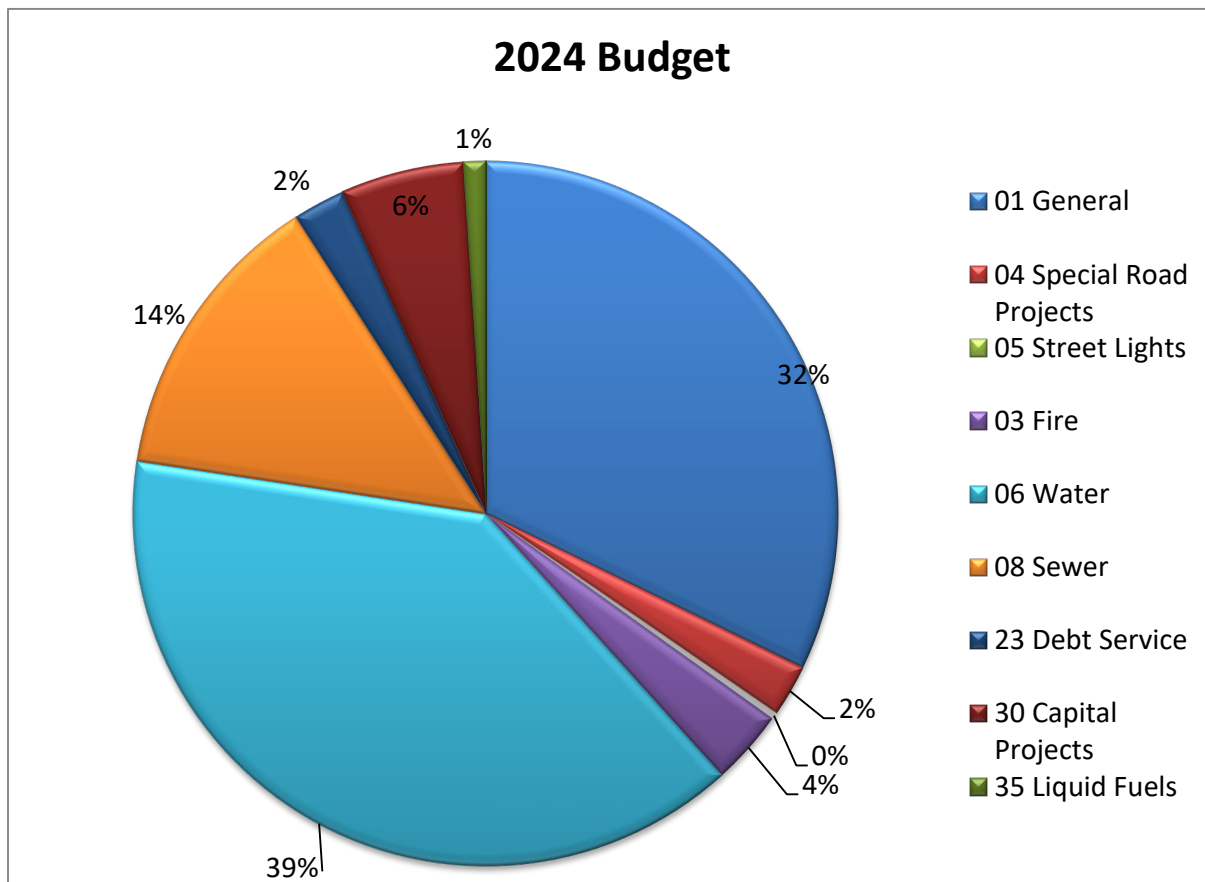


THE BOROUGH OF EMMAUS 2024 BUDGET

Adopted by Council on _____

THE BOROUGH OF EMMAUS 2024 BUDGET SUMMARY

Fund	Revenues	Expenses	Deficit / Surplus
01 General	\$14,932,031.00	\$14,932,031.43	(\$0.43)
04 Special Road Projects	\$1,105,400.00	\$1,105,400.00	\$0.00
05 Street Lights	\$127,100.00	\$127,100.00	\$0.00
03 Fire	\$1,691,181.00	\$1,589,368.53	\$101,812.47
06 Water	\$18,124,147.00	\$18,124,146.87	\$0.13
08 Sewer	\$6,277,184.00	\$6,277,184.02	(\$0.02)
23 Debt Service	\$1,115,259.00	\$1,115,259.00	\$0.00
30 Capital Projects	\$2,682,189.00	\$2,621,598.00	\$60,591.00
35 Liquid Fuels	\$480,806.00	\$466,250.00	\$14,556.00
TOTAL ALL FUNDS	\$46,535,297.00	\$46,358,337.84	\$176,959.16



THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	3,818,912.71	3,843,636.93	4,440,749.18	5,057,853.52	5,069,092.43	5,101,321.57	5,065,000	5,139,914.07	5,165,000
301.200	Prior Year	58,585.55	72,454.74	44,635.05	68,427.15	48,457.26	43,462.07	45,000	93,586.47	45,000
301.400	Delinquent Real Estate Taxes	53,762.51	55,546.50	69,545.85	50,237.28	69,251.36	70,306.85	65,000	40,511.60	65,000
301.600	Interim	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
Header Total		3,931,260.77	3,971,638.17	4,554,930.08	5,176,517.95	5,186,801.05	5,215,090.49	5,175,000	5,274,012.14	5,275,000

----- TAXES - ACT 511 AND OTHER -----										
310.000	Per Capita	82,135.18	79,909.06	84,939.25	79,988.05	89,350.03	79,479.35	84,000	81,221.67	82,000
310.100	Real Estate Transfer	164,873.98	279,715.10	256,465.97	307,462.61	302,729.52	328,008.75	250,000	304,174.97	275,000
310.200	Earned Income	1,510,988.26	1,544,807.01	1,547,630.31	1,541,046.07	1,643,916.83	1,836,686.22	1,540,000	1,930,138.87	1,800,000
310.500	Local ServicesTax	262,984.59	247,499.95	241,312.78	229,714.34	226,730.04	240,504.00	230,000	265,267.15	230,000
310.700	Mechanical Device	1,725.00	1,800.00	2,250.00	450.00	1,875.00	4,350.00	2,000	3,525.00	2,000
310.800	Business Priv. Tax	38,948.75	45,910.50	42,666.00	41,820.00	45,906.96	39,925.72	42,000	49,142.66	42,000
Header Total		2,061,655.76	2,199,641.62	2,175,264.31	2,200,481.07	2,310,508.38	2,528,954.04	2,148,000	2,633,470.32	2,431,000

----- LICENSES AND PERMITS -----										
321.330	Cat Licenses	12.00	6.00	18.00	0.00	0.00	0.00	0	0.00	0
321.610	Transient License	840.00	380.00	750.00	410.00	450.00	60.00	500	30.00	500
321.800	Cable Franchise	199,068.89	189,888.08	186,206.43	176,910.80	168,761.33	158,395.81	150,000	152,228.45	155,000
321.900	Moving Permits	567.00	579.00	603.00	957.00	505.00	578.00	500	440.00	500
Header Total		200,487.89	190,853.08	187,577.43	178,277.80	169,716.33	159,033.81	151,000	152,698.45	156,000

----- OTHER PERMITS -----										
322.800	Yd Sale- Auctions	145.00	200.00	130.00	245.00	100.00	120.00	100	155.00	100
Header Total		145.00	200.00	130.00	245.00	100.00	120.00	100	155.00	100

----- FINES AND FORFEITS -----										
331.110	Motor Vehicle	45,826.17	45,410.11	39,576.45	27,088.06	40,536.90	52,732.63	45,000	42,994.17	45,000
331.120	Non-Traffic Fines	8,262.94	15,043.66	4,856.19	6,487.84	6,413.19	11,243.32	8,000	13,049.30	9,500
331.130	State Police Fine	5,982.30	5,878.91	5,434.72	5,019.67	4,392.91	4,465.52	5,000	4,395.84	4,500
Header Total		60,071.41	66,332.68	49,867.36	38,595.57	51,343.00	68,441.47	58,000	60,439.31	59,000

----- CASH AND DIVIDENDS -----										
340.120	Fund Balance	1,384,002.23	1,015,703.00	608,357.00	770,864.19	1,525,330.68	1,955,648.17	2,500,000	2,853,635.57	2,900,000
340.123	Insurance Div.	105,246.02	267,630.66	190,247.84	616,977.71	613,055.62	354,553.22	46,037	106,385.07	25,000
Header Total		1,489,248.25	1,283,333.66	798,604.84	1,387,841.90	2,138,386.30	2,310,201.39	2,546,037	2,960,020.64	2,925,000

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- INTEREST -----										
341.010	Interest	2,007.77	3,491.30	12,562.44	6,199.89	1,273.86	7,831.49	4,000	33,730.33	20,000
	Header Total	2,007.77	3,491.30	12,562.44	6,199.89	1,273.86	7,831.49	4,000	33,730.33	20,000
-----RENTAL INCOME -----										
342.100	Rental on Land	199,881.67	239,406.22	273,673.87	220,444.17	32,807.52	32,242.31	33,307	32,682.73	46,507
	Header Total	199,881.67	239,406.22	273,673.87	220,444.17	32,807.52	32,242.31	33,307	32,682.73	46,507
----- INTERGOVERNMENTAL REVENUES -----										
354.010	General Authority	64,876.00	51,846.22	47,897.92	0.00	7,299.57	0.00	0	12,500.00	0
354.012	CDBG-Sidewalk	36,000.00	30,000.00	0.00	34,700.00	31,899.50	0.00	35,000	35,000.00	157,550
354.015	Federal Grants - FEMA	38,690.66	0.00	0.00	0.00	32,000.00	0.00	0	0.00	0
354.070	State Grants	0.00	12,140.71	243,408.09	187,985.54	0.00	4,500.00	0	43,385.00	0
354.071	Municipal Services	11,505.51	13,720.31	12,197.63	18,000.16	22,761.83	23,216.85	12,000	23,681.33	13,000
354.073	DEP Recycling Perf. Grant	16,892.00	34,443.00	60,602.00	0.00	36,746.87	16,978.86	17,000	14,999.98	15,000
354.077	Bullet Proof Vest	4,736.24	0.00	2,411.63	0.00	0.00	1,726.34	0	3,452.82	0
354.410	SRO Reimbursement	101,574.07	81,779.61	144,680.68	60,541.04	134,315.81	130,805.05	142,766	173,944.30	145,135
	Header Total	286,774.48	723,929.85	516,197.95	301,226.74	265,023.58	177,227.10	206,766	306,963.43	330,685
----- OTHER INTERGOV'T REVENUES -----										
355.010	Public Utility Tax (PURTA)	6,405.71	6,636.66	6,495.64	7,454.40	7,950.21	8,143.08	8,000	7,949.12	8,000
355.080	Liquor Licenses	0.00	7,600.00	3,350.00	2,750.00	600.00	3,350.00	3,500	3,950.00	3,500
355.140	State Pension	312,001.23	356,013.52	363,555.43	359,439.82	350,201.63	383,353.43	383,353	419,607.95	383,353
	Header Total	318,406.94	370,250.18	373,401.07	369,644.22	358,751.84	394,846.51	394,853	431,507.07	394,853
----- AMBULANCE REVENUES -----										
357.010	Amb. Interest	31.48	0.32	503.67	59.46	26.55	60.22	50	519.13	200
357.015	Federal Grant	17,728.00	0.00	0.00	0.00	4,279.18	0.00	0	0.00	40,272
357.070	Ambulance State Grants	5,958.21	7,037.40	7,155.22	34,677.77	0.00	0.00	8,000	10,000.00	10,000
357.080	Amb 3rd Party	669,017.95	661,705.08	717,527.23	637,935.98	629,988.81	694,322.73	629,000	731,335.16	670,000
357.085	Amb Subscription	78,215.00	81,520.00	81,019.85	20,065.00	910.00	60.00	60,000	40.00	60,000
357.086	Amb Non-Emergency	45,852.16	57,027.36	63,600.39	39,536.10	50,125.78	64,388.05	76,000	33,817.37	70,000
357.088	Amb Donations	25,949.51	20,575.52	25,893.82	24,946.34	25,519.13	21,445.00	23,000	24,885.00	23,000
357.089	Community Outreach	0.00	163.00	398.00	595.00	520.00	0.00	500	0.00	500
357.090	Amb. Record Requests	348.32	533.39	751.32	357.95	115.36	59.69	500	139.65	100
357.100	Ambulance - Misc Revenue		1,790.19	0.00	1.26	100.02	0.00	0	0.00	0
357.150	Sale of Equipment	0.00	0.00	0.00	605.00	0.00	0.00	0	1,100.00	5,000
	Header Total	843,100.63	830,352.26	896,849.50	758,779.86	711,584.83	780,335.69	797,050	801,836.31	879,072

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
-----PAYMENT IN LIEU OF TAXES -----										
359.000	Payment in Lieu of Taxes	16,610.00	16,610.00	17,096.00	17,458.00	16,395.00	17,553.00	17,135	16,803.00	16,500
	Header Total	16,610.00	16,610.00	17,096.00	17,458.00	16,395.00	17,553.00	17,135	16,803.00	16,500
----- SERVICE CHARGES -ZONING -----										
361.340	Zoning Permits	26,290.00	26,989.00	35,672.20	28,995.00	34,310.16	30,240.50	28,000	25,116.50	28,000
361.500	Zoning Books/Ord	0.00	20.00	0.00	0.00	100.00	20.00	0	0.00	0
	Header Total	26,290.00	27,009.00	35,672.20	28,995.00	34,410.16	30,260.50	28,000	25,116.50	28,000
----- SERVICE CHARGES -----										
362.100	Police Reimbursements	25,936.50	24,015.06	18,840.75	1,118.00	3,151.00	16,118.91	24,000	42,040.39	22,000
362.110	Accident Reports	2,662.00	2,666.00	2,911.50	2,092.00	3,118.05	3,665.00	2,600	3,095.00	3,000
362.200	Fire Inspect	14,660.00	11,711.00	19,840.00	8,445.00	15,840.00	5,475.00	8,000	11,794.00	8,000
362.410	Bldg Permits	56,128.47	65,233.65	63,023.08	57,979.50	138,104.49	320,096.62	200,000	170,924.12	100,000
362.430	Plumbing Permits	3,875.00	4,520.00	4,113.00	3,234.00	6,848.50	16,852.50	7,000	7,454.50	7,000
	Header Total	103,261.97	108,145.71	108,728.33	72,868.50	167,062.04	362,208.03	241,600	235,308.01	140,000
----- SERVICE CHARGES - ADMINISTRATION -----										
363.100	Curb / Sidewalk Permit	3,596.00	2,578.50	2,509.50	2,097.00	1,872.52	3,520.00	2,500	1,757.00	2,500
363.110	Bid Packets	0.00	225.00	220.00	175.00	0.00	0.00	200	0.00	200
363.120	Code Violations		800.00	700.00	0.00	122.25	1,250.00	1,000	225.00	1,000
363.500	Street Excavating	3,095.00	4,700.00	22,100.00	3,200.00	5,025.00	18,125.00	5,000	1,874.75	5,000
	Header Total	6,691.00	8,303.50	25,529.50	5,472.00	7,019.77	22,895.00	8,700	3,856.75	8,700
-----REFUSE-SOLID WASTE-----										
364.100	Returned Checks	720.00	360.00	570.00	510.00	270.00	540.00	500	1,280.05	500
364.300	Refuse Bills	1,198,461.53	1,197,764.91	1,505,632.38	1,528,417.40	1,509,484.43	1,534,744.92	1,500,000	1,543,990.85	1,737,000
364.310	Delinquent Refuse Collection (Payment Plan)					34,523.74	17,155.57	33,000	36,130.23	33,000
364.315	Final Bill / Certification Fee						50.00	4,000	2,453.48	4,000
364.319	Dumpster Fees	12,325.00	12,060.00	10,330.00	11,925.00	13,440.00	13,510.00	12,000	13,380.00	13,000
364.350	Sale of Compost	5,910.00	6,495.00	6,850.00	1,490.00	5,140.00	3,615.00	5,000	4,662.50	3,500
	Header Total	1,217,416.53	1,216,679.91	1,523,382.38	1,542,342.40	1,562,858.17	1,569,615.49	1,554,500	1,601,897.11	1,791,000
-----HEALTH FEES-----										
365.200	Health Insp Fees	7,315.00	7,298.33	7,545.00	7,653.71	8,905.00	8,215.00	7,000	8,490.00	7,000
	Header Total	7,315.00	7,298.33	7,545.00	7,653.71	8,905.00	8,215.00	7,000	8,490.00	7,000

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
-----PARKS AND RECREATION REVENUE-----										
367.150	Park / Rec Development Fee	0.00	1,000.00	1,000.00	0.00	14,000.00	141,000.00	148,000	24,000.00	20,000
367.200	Swimming Pool Fees	109,224.70	119,494.45	126,864.00	0.00	136,800.70	153,714.75	140,000	140,403.00	140,000
367.250	Refreshment Stand Proceeds	38,142.50	39,626.48	46,091.97	0.00	58,212.62	70,256.09	60,000	62,640.56	60,000
367.300	Spec.Ent Donations	9,437.03	8,229.32	12,362.72	5,454.85	6,103.57	11,834.30	8,000	12,441.89	9,000
367.310	Fees/Donations	0.00	250.00	1,000.00	50.00	0.00	400.00	200	250.00	200
367.500	Community Gardens	1,120.00	1,010.00	1,330.00	1,475.00	1,914.47	1,475.09	1,400	1,995.00	1,400
367.800	Field Usage Fees	15,552.50	16,720.00	22,420.00	14,387.50	12,575.00	16,715.00	14,000	19,760.00	15,000
367.900	Pavilion Rentals	28,382.50	32,700.00	33,395.00	19,970.00	42,017.50	38,520.00	35,000	32,010.00	32,000
Header Total		201,859.23	219,030.25	244,463.69	41,337.35	271,623.86	433,915.23	406,600	293,500.45	277,600
----- MISCELLANEOUS REVENUES -----										
380.100	Misc. Revenue	10,217.58	6,186.52	7,893.95	2,001.67	1,138.32	3,110.63	3,000	4,853.67	3,000
	Proceeds from Fixed Asset									
380.150	Sale	13,400.00	70,000.00	27,837.50	3,380,327.26	4,650.00	6,622.00	0	37,195.00	0
380.151	Use of Equipment	90.00	1,175.00	55.00	120.00	180.00	4,112.50	200	810.00	200
380.152	Convenience Fees	5,349.00	6,957.00	8,166.00	9,164.00	11,847.50	13,485.50	10,000	14,958.00	11,000
380.155	Employee Health Contribution		10,292.71	16,309.60	18,886.62	24,953.52	0.00	0	0.00	0
380.156	Retiree Health Contribution	10,061.20	9,592.63	8,889.83	18,482.30	18,994.92	20,196.64	15,988	20,548.37	20,564
380.158	Healthcare Wellness Grant	1,000.00	1,000.00	1,000.00	1,000.00	0.00	940.34	1,000	1,000.00	1,000
380.322	Handicap Parking App Fee	0.00	75.00	75.00	225.00	680.00	300.00	150	475.00	150
380.326	Parking Meter Revenue							0	1,271.56	2,000
380.410	Misc Police Rev	5,441.00	825.00	5,025.00	5,135.00	3,300.00	2,976.48	3,000	5,015.00	3,000
380.417	K-9 Donations	0.00	50.00	275.00	0.00	0.00	0.00	15,000	17,250.00	100
Header Total		53,231.46	111,683.88	76,576.93	3,435,341.85	65,744.26	51,744.09	48,338	103,376.60	41,014
----- ESCROW ACCOUNT -----										
383.000	Developer Reimbursable	45,838.28	90,309.00	133,559.19	217,472.89	199,814.93	140,815.25	100,000	45,865.46	100,000
Header Total		45,838.28	90,309.00	133,559.19	217,472.89	199,814.93	140,815.25	100,000	45,865.46	100,000
----- PRIOR YEAR REFUNDS -----										
394.100	Prior Yr Refunds	150.50	140.44	553.04	472.02	0.00	13,672.97	1,000	15,242.91	5,000
Header Total		150.50	140.44	553.04	472.02	0.00	13,672.97	1,000	15,242.91	5,000
TOTAL REVENUE		11,071,704.54	11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	14,325,218.86	13,926,986	15,036,972.52	14,932,031

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

through 12/31

Account Number	Account Number	2017 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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GENERAL GOVERNMENT ADMINISTRATION

-----COUNCIL-----

400.113	Council Salary	14,406.96	20,050	20,050.00	20,050	20,050.00	20,050
400.161	FICA-7.65%	949.20	1,534	1,105.43	1,534	1,105.43	1,534
Header Total		15,356.16	21,584	21,155.43	21,584	21,155.43	21,584

----- MAYOR -----

401.112	Mayor's Salary	2,820.00	3,600	3,600.00	3,600	3,600.00	3,600
401.161	FICA-7.65%	215.76	275	275.40	275	275.40	275
401.314	Legal Expense	(213.25)	1,000	0.00	1,000	0.00	1,000
401.420	Mayor's Dues-Subscriptions	25.00	250	260.00	250	180.00	250
Header Total		2,847.51	5,125	4,135.40	5,125	4,055.40	5,125

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

402.075	Grant Disbursements	12,500.00	0	0.00	0	0.00	0
402.120	Boro Mgr Salary (59%)	58,919.90	78,844	81,793.96	81,998	84,947.76	85,278
402.130	Treasurer's Salary (64%) Assistant Borough Manager	47,147.10	56,575	59,159.10	58,307	58,498.82	60,639
402.140	(60%)		55,744	58,759.00	51,917	52,000.80	57,000
402.156	Administration Healthcare		43,677	47,951.51	51,321	51,321.00	56,487
402.161	FICA - 7.65%	8,105.50	14,624	15,242.32	14,705	15,091.92	15,523
402.220	Bank Fees	3,109.33	3,000	9,645.71	8,500	9,421.71	8,500
402.420	Dues and Membership	2,578.10	4,500	4,825.50	4,500	3,918.50	4,500
402.460	Seminars-Conferences	3,056.12	15,000	10,107.94	20,000	18,079.50	20,000
Header Total		135,416.05	271,964	287,485.04	291,248	293,280.01	307,927

Account Number	Account Number	2017 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- REAL ESTATE TAX -----							
403.114	Tax Collector Commission	33,700.34	29,750	31,300.72	30,988	33,863.82	34,000
403.161	FICA	2,578.06	2,276	2,394.50	2,371	2,590.59	2,601
403.220	Operating Expense	4,326.00	6,500	5,700.44	6,500	7,364.74	7,000
403.240	Per Cap Expenses	20,438.88	19,400	18,251.90	19,400	18,655.36	19,400
403.510	Prior Yr Tax Refunds	3,052.42	2,000	11,031.31	4,000	2,891.61	4,000
Header Total		64,095.70	59,926	68,678.87	63,259	65,366.12	67,001
----- LEGAL EXPENSES -----							
404.314	Legal Services	63,160.06	65,000	31,115.30	65,000	59,025.58	65,000
Header Total		63,160.06	65,000	31,115.30	65,000	59,025.58	65,000
----- CLERICAL SERVICES -----							
405.140	Office Clerks Wages	35,569.66	39,898	41,055.30	44,447	44,926.33	46,226
405.156	Clerical Healthcare		26,011	24,847.32	27,725	26,229.72	29,867
405.161	FICA - 7.65%	2,721.13	3,052	3,072.14	3,400	3,376.30	3,536
405.210	Office Supplies	5,971.65	9,500	14,135.08	11,000	13,927.61	11,000
405.216	Maint. Office Equip	1,887.56	3,500	2,703.98	4,500	3,224.38	4,500
405.325	Postage	7,631.90	10,000	9,765.64	10,000	14,056.97	10,500
405.331	Mileage	1,354.39	1,700	1,668.35	1,700	2,861.49	1,700
405.341	Advertising	7,133.43	12,500	10,712.46	12,500	14,862.21	12,500
405.342	Printing	7,364.68	6,500	7,216.96	8,000	13,412.35	9,000
405.441	Jetpay Payroll Charges	9,143.31	22,500	24,059.95	22,500	24,791.67	24,000
405.460	Clerical Training	395.94	1,500	199.66	1,500	885.00	1,500
405.513	LCHA Payment	13,454.10	13,500	13,187.57	12,896	12,602.25	12,896
405.701	Computer Maint.	9,032.90	22,000	16,635.44	22,000	21,141.34	22,000
405.708	Software Contracts	40,139.97	58,000	79,361.89	122,648	133,489.48	129,000
405.709	Copy Machine	4,740.00	5,500	4,830.00	5,500	5,221.80	5,500
405.710	Safety Committee	6,968.37	8,000	8,016.67	8,000	7,926.98	9,000

Account Number	Account Number	2017 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
	Header Total	153,508.99	243,661	261,468.41	318,316	342,935.88	332,725

----- **INSURANCE BENEFITS** -----

406.154	Health Insurance Reimburse.	46,990.36	101,300	54,192.82	60,000	36,684.60	50,000
406.155	Health Insurance - Current	1,251,296.92	0	0.00	0	0.00	0
406.156	BC/BS-Retir. Employees	546,316.93	684,787	650,141.21	655,832	676,735.93	778,168
406.157	Life Ins.-Current Employee	22,049.11	30,737	28,363.53	30,737	28,939.11	31,177
406.158	Life Ins-Retired Employees	130.75	130	189.70	229	187.61	203
406.160	Employees Pension	283,916.00	345,465	345,465.27	345,465	345,465.00	176,581
406.161	Pension - Employer Match			909.30	5,750	14,214.71	15,000
406.162	Unemployment Comp	8,577.53	8,808	8,826.59	8,663	9,192.38	9,731
406.310	Law Enforcement Ins.	23,052.10	37,318	11,658.00	12,241	14,586.00	15,315
406.327	Property, Inland Marine, Fidelity I	11,701.07	11,000	10,205.50	10,715	10,896.62	18,008
406.328	Liability Insurance	36,278.25	28,011	29,935.00	19,109	24,022.00	25,223
406.350	Automobile Insurance	20,433.76	32,507	39,953.42	39,380	43,153.80	44,492
406.351	Volunteer Insurance	360.00	360	360.00	360	300.00	300
406.352	Umbrella Insurance	7,371.56	6,460	5,548.40	5,826	5,409.05	5,680
406.354	Worker's Comp. Ins	154,838.04	181,925	170,532.68	156,651	148,851.32	168,863
406.355	Public Official Liability Ins	1,880.87	10,148	2,067.70	8,161	9,007.70	9,459
406.358	Mgr-Treas. Bond	1,000.00	2,750	3,618.75	3,619	3,827.75	3,619
406.359	Insurance Broker	21,660.00	23,560	23,560.00	23,560	23,560.00	23,560
406.454	Flood Insurance - 1803 House		9,207	1,704.00	2,045	1,704.00	1,704
	Header Total	2,437,853.25	1,514,473	1,387,231.87	1,388,343	1,396,737.58	1,377,083

----- **ACCOUNTING / ACTUARIAL** -----

407.311	Auditing Services	14,413.74	6,810	5,787.50	7,000	8,947.50	7,500
	Header Total	14,413.74	6,810	5,787.50	7,000	8,947.50	7,500

----- **ENGINEERING** -----

Account Number	Account Number	2017 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
408.313	Engineering Services	24,005.89	70,000	32,587.21	70,000	100,559.61	70,000
408.314	Reimb. Development Services	50,789.11	150,000	144,691.87	100,000	48,089.52	100,000
	Header Total	74,795.00	220,000	177,279.08	170,000	148,649.13	170,000

----- GENERAL GOVT. OPERATING EXPENSE -----

409.310	Janitorial Services	10,316.88	14,628	14,628.00	14,628	16,935.00	27,768
409.320	Codification Services	0.00	4,000	5,227.62	9,000	4,550.22	15,000
409.321	Telephone	5,541.44	5,500	6,388.10	7,500	7,539.17	7,500
409.360	Exercise Building		9,100	5,687.14	6,000	5,914.79	6,000
409.361	Electricity	40,967.94	12,000	9,486.33	12,000	14,739.42	14,000
409.362	Gas	1,483.35	1,500	790.70	1,500	1,479.86	3,000
409.373	Maint Buildings	3,989.64	6,800	1,918.36	7,000	5,989.15	7,000
409.700	Elevator Maint	12,736.20	0	0.00	3,800	457.94	3,800
409.701	Town Hall Security System	0.00	0	0.00	0	705.00	0
409.702	Parking Lot Lease			5,288.58	40,000	31,100.00	0
	Header Total	75,035.45	53,528	49,414.83	101,428	89,410.55	84,068

EXPENSES	3,036,481.91	2,462,071	2,293,751.73	2,431,303	2,429,563.18	2,438,014
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>POLICE DEPARTMENT</u>										
410.120	Chief of Police	101,799	106,966	109,644.38	119,900.09	156,429.31	163,980.28	124,800	128,400.08	130,730
410.121	Deputy Chief				0.00	100,552.22	13,500.00	84,000	83,710.18	118,845
410.130	Wages	1,356,775	1,434,167	1,535,562.29	1,660,492.32	1,544,102.71	1,699,061.77	1,924,462	1,685,282.33	1,839,300
410.131	Wages - Court	3,565	6,166	10,913.26	8,050.83	3,041.52	11,566.20	10,000	10,284.91	11,000
410.132	P/T Wages	15,078	19,222	35,279.90	22,183.01	19,862.34	3,484.53	34,000	3,729.24	50,000
410.133	Animal Officer	7,780	7,322	8,349.72	6,768.42	8,430.76	8,683.74	8,945	8,944.26	9,213
410.134	Crossing Guard Expense	532	550	654.10	599.11	0.00	142.52	700	0.00	20,000
410.135	Wage Reimbursement	19,266	21,574	24,902.88	13,060.44	9,481.43	20,698.20	24,000	23,686.03	24,960
410.137	Downtown Service	16,565	15,107	7,183.92	7,619.83	14,468.40	19,871.38	17,500	21,248.30	35,000
410.138	Community Service	449	594	0.00	0.00	376.76	135.98	500	394.70	500
410.140	Clerk Salary	40,716	42,315	44,050.35	39,723.76	47,987.01	50,078.43	52,780	55,152.23	115,565
410.141	Data Entry	40,716	41,990	43,542.12	36,798.90	31,643.73	43,704.00	55,557	49,087.65	0
410.142	Park Police Wages	14,604	12,766	16,046.34	1,906.86	12,024.03	8,850.74	16,000	4,534.90	16,000
410.152	Health Exam	380	680	1,216.00	75.02	1,668.00	0.00	0	0.00	0
410.156	Police Healthcare					0.00	642,696.11	758,344	655,276.97	805,285
410.160	Police Pension	393,274	544,414	489,509.29	488,151.00	608,119.65	591,906.25	591,906	591,906.00	654,593
410.161	FICA	36,567	38,534	41,636.97	39,304.87	40,739.53	42,378.73	50,692	44,131.51	54,488
410.182	Longevity Pay	12,960	13,800	13,020.00	13,140.00	15,720.00	13,860.00	18,720	19,360.00	18,560
410.183	Overtime	239,837	276,270	298,185.05	268,669.32	253,106.23	283,832.13	290,000	333,605.27	290,000
410.184	Shift Differential	8,187	7,985	9,179.04	8,285.61	7,402.69	8,116.30	14,000	9,035.29	14,000
410.185	Sr Shift Wage	2,606	2,754	1,504.07	1,593.45	2,109.00	1,084.00	9,855	1,137.25	9,855
410.186	Comp. Time	0	0	246.58	3,947.29	2.00	0.00	0	0.00	0
410.191	Uniform	14,032	8,883	14,693.66	5,701.12	13,552.25	9,792.49	10,000	9,774.89	10,000
410.192	P/TUniform	339	0	159.00	99.00	447.00	0.00	500	0.00	500
410.193	Det Clothing	1,656	1,334	1,552.11	1,076.90	1,046.74	1,649.12	1,650	1,601.36	1,650
410.194	Clothing Allow.	6,000	6,000	6,000.00	5,775.00	5,850.00	5,700.00	6,000	6,000.00	6,000
410.195	Park Police Uniforms	533	525	433.78	0.00	913.00	164.00	500	1,159.10	500
410.196	Footwear Full-time	3,000	3,000	3,000.00	3,000.00	3,000.00	2,850.00	3,000	3,000.00	3,000
410.197	New Officer Hiring Costs					0.00	10,453.35	10,000	465.00	16,000
410.205	Work Place Safety	379	0	0.00	1,398.13	174.05	945.61	1,000	0.00	1,000
410.210	Office Supplies	2,812	2,372	2,496.59	2,847.04	2,142.63	3,365.61	3,000	2,711.04	3,000
410.214	K-9 Maintenance	1,837	2,526	3,172.31	3,250.69	3,117.94	3,041.74	4,500	5,894.37	4,500
410.220	Operating Exp	7,338	9,835	9,069.38	9,182.81	9,183.76	9,437.09	10,000	9,244.16	10,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
410.221	Animal Exp.	345	500	1,608.27	0.00	73.92	118.00	1,000	0.00	1,000
410.222	Humane Society	3,870	1,370	1,905.00	2,410.00	250.00	825.00	3,500	825.00	2,500
410.226	Custodial	6,056	6,529	8,247.91	8,586.00	7,870.50	8,586.00	8,586	9,847.50	14,632
410.231	Vehicle Fuel	20,629	20,846	20,599.61	15,188.48	19,860.11	23,883.29	22,000	32,754.54	32,000
410.242	Ammunition	6,216	7,523	7,978.80	5,802.01	10,705.07	13,382.04	9,000	15,097.48	9,000
410.243	Weapons and Equipment	2,008	2,225	5,645.81	12,843.27	2,934.03	4,976.88	6,000	5,934.86	6,000
410.250	Vehicle Repair	21,669	18,770	13,817.12	8,760.67	14,623.58	24,148.75	20,000	12,260.20	20,000
410.255	Bike Patrol Maint	0	471	0.00	0.00	0.00	0.00	0	0.00	0
410.256	Fire Range Expense	855	99	1,082.12	420.00	0.00	1,433.15	900	613.23	900
410.260	Towing Exp - Reimb	-1,115	-305	(330.00)	410.00	(895.00)	(45.00)	0	1,085.00	0
410.321	Telephone Expense	10,720	10,404	13,365.93	9,881.95	13,949.33	17,649.24	16,500	18,344.99	18,000
410.326	Radio Equip/Maint	1,416	1,123	1,874.45	550.60	1,436.05	2,317.30	2,000	1,975.40	4,000
410.328	Copier Maintenance	5,430	5,240	4,977.19	4,976.44	5,551.20	5,561.95	5,685	5,883.52	6,327
410.342	Printing Services	1,240	2,101	850.48	929.18	1,719.81	1,906.71	1,800	1,216.46	1,800
410.361	Electric	14,614	13,544	11,349.25	12,279.28	13,160.63	14,478.32	15,000	15,043.56	15,000
410.362	UGI - Gas	11,984	10,255	4,734.63	7,357.73	6,938.11	7,635.20	10,500	7,596.24	9,500
410.373	Building Maint	3,536	9,955	19,493.81	6,989.63	6,887.12	2,932.56	10,200	7,529.48	10,200
410.460	Schools & Conf	8,658	8,838	7,390.66	7,741.39	7,129.43	9,907.04	20,000	15,577.59	20,000
410.470	Special Projects	1,000	683	1,000.00	0.00	885.80	0.00	1,000	429.99	1,000
410.473	Lehigh Response Team	3,486	3,584	3,563.89	3,170.35	3,869.53	1,623.52	4,500	4,080.24	4,500
410.474	Grant Equip Purchase	2,618	6,446	15,935.96	6,638.34	2,835.91	5,272.04	0	46,675.20	0
410.475	Bullet Proof Vests	12,979	3,413	2,788.18	5,040.62	5,590.00	8,968.94	3,600	2,253.46	1,200
410.476	Weight Scales	0	228	388.00	0.00	0.00	0.00	1,000	983.00	1,000
410.477	Mobile Computer	6,017	4,802	4,801.53	6,351.53	5,773.38	5,088.17	5,500	4,764.71	5,500
410.479	Equip Purchase	5,032	4,095	3,986.12	5,070.49	2,090.98	6,855.57	8,500	3,938.50	8,500
410.481	Accreditation	2,835	3,998	5,760.06	4,343.48	5,573.89	1,250.00	1,750	1,250.00	4,500
410.510	Computer Maint.	37,163	47,250	43,559.36	69,406.97	70,682.04	6,170.05	20,340	18,567.03	12,000
410.511	Software Licensing						43,584.51	28,075	31,402.73	42,000
410.512	Server IT Management						62,948.60	102,440	83,063.43	117,500
410.762	Parking Kiosk Costs								0.00	1,300
410.800	Project Lifesaver							1,500	41.47	1,500
EXPENSES		2,541,356	2,825,137	2,941,569.22	2,977,739.23	3,126,190.11	3,956,488.13	4,467,787	4,117,791.83	4,645,403

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>AMBULANCE CORPS</u>										
412.120	Full-time Chief	74,569.93	77,552.82	78,594.06	41,670.20	41,868.17	60,979.68	79,040	79,040.00	87,000
412.121	Director of Emergency Services - 25%	38,749.92	40,760.00	21,039.94	22,548.20	21,731.50	23,463.98	23,883	24,320.06	23,835
412.122	Administrative Assistant (50%)	24,453.00	25,428.00	26,471.26	28,643.65	31,243.10	24,925.80	27,779	27,682.73	28,891
412.132	Full-time	190,716.62	239,917.35	269,350.67	308,552.33	306,914.61	288,012.77	337,428	261,426.98	319,633
412.134	Overtime	31,623.81	35,399.60	29,997.37	19,530.19	38,000.02	45,293.52	40,000	84,341.93	55,000
412.135	Part-time	224,103.85	245,468.70	279,392.87	210,951.37	181,559.48	189,655.00	317,607	257,129.16	327,135
412.140	Data Entry	60,796.88	63,485.47	66,266.27	70,956.42	60,010.51	0.00	0	0.00	0
412.156	Ambulance Healthcare					0.00	160,812.30	215,481	134,944.18	137,299
412.161	FICA - 7.65%	48,415.30	54,921.61	58,242.33	53,117.86	50,717.54	47,969.94	63,169	56,490.40	64,374
412.187	Marketing Expenses	94.99	306.17	0.00	266.76	0.00	0.00	250	197.86	500
412.191	Uniforms / Boots	4,951.29	7,312.01	7,488.66	4,583.49	5,723.29	6,230.92	6,200	3,118.43	6,200
412.205	Work Place Safety	388.84	500.00	354.00	99.40	60.78	245.70	1,000	748.50	1,000
412.210	Office Supplies	4,769.66	4,009.15	4,975.56	4,317.77	3,841.91	3,977.09	4,500	4,943.88	4,500
412.211	Computer Software	19,156.65	18,080.96	20,337.91	18,551.45	20,272.52	22,137.86	22,000	26,593.52	22,000
412.212	Maint Lifepak15's	7,614.79	7,685.57	8,475.42	6,264.76	7,797.60	7,470.60	21,500	21,500.00	21,500
412.219	Oxygen	8,117.03	6,050.08	5,516.35	5,520.90	6,307.83	8,421.67	7,000	2,703.33	5,000
412.220	Medical Op Supplies	11,562.97	9,760.52	11,750.68	19,690.62	12,820.40	11,495.03	13,700	10,365.61	13,700
412.221	Laundry Custodial / Janitorial Dues, Subscriptions,	2,095.85	2,320.67	2,875.73	3,191.17	2,726.30	3,032.31	3,200	4,118.20	3,200
412.229	Memberships	1,256.40	1071.39	1,080.40	928.60	843.75	75.00	1,200	207.90	1,200
412.231	Diesel	7,598.17	9,450.86	11,816.93	6,005.39	10,081.87	8,516.65	16,000	13,995.63	16,000
412.250	Amb.Repair	11,151.81	8,703.29	10,569.36	3,446.79	11,547.58	7,778.09	12,000	22,025.61	12,000
412.315	Billing Contracted Services				0.00	20,933.17	39,617.67	45,000	41,504.24	50,000
412.316	Ambulance Subscription Services				0.00	0.00	0.00	12,000	0.00	12,000
412.321	Telephones	2,373.11	2,297.13	2,747.35	3,679.94	4,253.29	5,522.76	6,200	5,717.81	6,200
412.322	Dash Cam / GPS System						0.00	3,775	2,475.90	3,775
412.325	Postage	4,322.84	4,328.16	4,197.73	1,648.25	824.49	46.57	2,500	35.34	2,500
412.327	Radio Maint	3,045.89	1,803.00	1,847.45	539.25	1,841.24	79.00	3,000	754.00	2,500
412.342	Printing	5,998.00	4,776.01	3,690.69	831.28	215.00	208.00	1,000	104.00	1,000
412.360	Electric	1,908.04	1,908.96	1,756.64	1,763.16	1,918.84	2,474.26	3,000	4,545.50	5,000
412.362	Natural Gas Heat	686.86	689.06	658.81	656.92	757.31	788.97	1,200	837.22	2,000
412.373	Building Maint	2,770.57	5,289.13	4,305.74	3,510.66	3,489.27	4,988.66	5,300	6,172.03	5,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
412.415	Refunds	2,033.68	2,573.60	4,131.97	1,982.15	3,495.74	4,030.87	3,500	7,307.02	5,000
412.460	Training	6,509.69	7,213.80	6,066.76	431.33	5,833.13	5,968.73	15,500	18,679.87	17,500
412.510	Community Outreach	796.81	996.28	724.38	283.71	291.59	484.48	1,500	140.14	1,500
412.709	Copier Lease	1,272.00	1,282.60	1,272.00	1,543.00	1,644.00	1,644.00	2,550	1,644.00	2,600
412.751	Computer Equipment	2,727.56	3,421.45	4,119.22	3,241.99	0.00	2,904.22	3,000	2,868.39	3,000
	EXPENSES	807,413.47	895,435.81	950,731.76	848,948.96	859,565.83	989,252.10	1,321,962	1,128,679.37	1,269,542

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>PLANNING / ZONING</u>										
414.124	Zoning Off.Salary	44,483.32	46,838.84	48,664.82	52,161.93	54,338.30	70,607.55	89,360	83,969.00	99,840
414.125	Assistant Code Official		0.00	13,934.63	48,797.93	60,000.20	71,153.65	0	0.00	0
414.130	ZHB Salary	3,900.00	3,640.00	3,835.00	3,900.00	3,900.00	3,315.00	3,900	3,120.00	3,900
414.131	Planning Commission Pay					0.00	1,450.00	4,200	900.00	4,200
414.132	Fire Inspector	16,353.00	16,299.68	17,349.00	10,423.56	18,405.00	18,957.12	19,526	19,525.80	20,112
414.140	Zoning Clerk	12,214.80	12,762.65	13,321.95	14,312.89	14,521.11	16,996.79	16,667	16,767.75	17,335
414.156	Codes Healthcare						34,547.85	24,875	38,772.07	54,385
414.161	FICA - 7.65%	6,154.47	6,411.93	7,675.88	9,864.98	11,521.55	13,703.70	9,903	8,729.48	11,122
414.210	Planning Supplies	2,888.11	3,881.63	7,866.05	1,586.29	1,635.77	6,206.26	7,900	1,956.71	7,900
414.231	Vehicle Fuel	181.89	223.72	193.55	124.47	375.92	577.05	600	1,514.52	2,500
414.250	Vehicle Maintenance	268.19	772.21	4,732.54	421.91	411.51	4,728.81	2,500	1,081.57	3,500
414.302	Elec. Inspections	17,040.00	14,685.00	23,018.60	15,855.00	23,736.66	43,458.06	30,000	70,815.92	15,000
414.313	Consultant					26,000.67	80,049.49	15,000	15,676.59	20,000
414.314	Planning / Zoning Legal	12,217.59	16,889.65	24,545.50	20,738.06	14,995.86	12,756.50	20,000	9,085.00	18,000
414.315	Code Expenses	632.00	4,160.70	2,748.15	1,019.08	2,910.12	3,009.54	5,000	4,915.45	5,000
414.316	Stenographer	1,645.00	1,440.00	2,480.00	1,775.00	2,802.50	2,473.05	1,800	1,720.00	1,800
414.321	Telephone	321.40	319.37	977.39	1,285.09	2,853.65	2,972.55	3,750	3,037.64	3,750
414.322	GPS for Vehicles						0.00	455	420.59	455
414.325	Postage	2,047.01	1,977.77	2,080.69	1,866.40	2,947.47	1,575.87	3,000	663.17	3,000
414.341	Advertising	1,443.20	1,693.78	4,601.76	2,891.90	3,816.24	1,885.73	3,000	2,141.78	3,000
414.460	Dues-Conferences	775.00	215.00	600.00	774.00	1,580.00	3,112.56	6,500	9,616.45	8,000
414.461	Certification Tests	115.00	0.00	0.00	565.00	2,163.30	2,128.00	3,000	1,080.20	3,000
414.700	Demolition / Repair to Buildings	0.00	0.00	0.00	5,000.00	10,000.00	10,000.00	0	0.00	0
414.701	Computer Costs			0.00	761.33	1,857.51	471.34	2,000	2,532.95	2,500
414.751	Computer Software			37,205.27	4,964.72	10,259.89	7,826.06	25,000	10,653.02	25,000
EXPENSES		126,067.94	136,711.93	220,465.78	199,089.54	271,033.23	413,962.53	297,936	308,695.66	333,299

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Annual	2024 Budget
-----EMERGENCY MANAGEMENT-----										
	Emergency Management									
415.120	Coordinator	1,969.92	2,028.96	1,393.36	0.00	0.00	0.00	0	0.00	0
415.161	FICA - 7.65%	150.72	155.20	106.59	0.00	0.00	0.00	0	0.00	0
	Operating									
415.220	Supplies	106.99	411.00	0.00	413.94	1,950.00	2,579.90	2,500	2,307.00	3,000
415.321	Telephone	258.85	257.57	264.19	0.00	0.00	0.00	0	0.00	0
	Header Total	2,486.48	2,852.73	1,764.14	413.94	1,950.00	2,579.90	2,500	2,307.00	3,000

-----CIVIL SERVICE COMMISSION-----

419.318	Legal	866.31	3,425.12	5,330.12	2,443.05	4,288.56	3,463.05	5,000	3,934.04	5,000
419.341	Advertising	68.20	665.56	293.00	301.42	178.80	303.65	500	410.51	500
419.461	Expenses	387.03	4,156.25	7,793.96	5,786.59	4,865.40	7,125.00	7,000	14,500.00	8,000
	Header Total	1,321.54	8,246.93	13,417.08	8,531.06	9,332.76	10,891.70	12,500	18,844.55	13,500

-----HEALTH DEPARTMENT-----

421.120	Officer Salary	14,808.00	15,252.00	15,710.04	16,181.04	16,667.04	17,167.08	17,682	17,682.12	18,213
421.140	Secretary	1,707.00	1,758.00	1,811.04	1,865.04	1,760.99	1,978.68	2,038	2,035.88	2,099
421.161	FICA - 7.65%	1,263.36	1,300.60	1,338.93	1,390.41	1,419.75	1,462.18	1,509	1,506.58	1,554
	Operating									
421.220	Supplies	600.10	227.16	109.95	107.65	41.40	88.36	500	1,462.77	500
	Header Total	18,378.46	18,537.76	18,969.96	19,544.14	19,889.18	20,696.30	21,729	22,687.35	22,366

EXPENSES	22,186.48	29,637.42	34,151.18	28,489.14	31,171.94	34,167.90	36,729	43,838.90	38,866
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 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	9,405.76	17,000	25,644.65	20,000
427.450	Contracted Services	790,249.67	793,883.87	793,501.05	879,251.64	985,100.71	965,475.43	949,582.87	1,008,904	970,262.34	1,008,904
427.500	Refuse Civil Complaints	1,669.00	371.00	274.50	0.00	91.50	91.50	0.00	300	0.00	0
427.510	Refunds - Ref. Collect.	132.00	0.00	842.37	0.00	129.89	0.00	0.00	500	759.80	500
427.700	Processing Charges	1,541.37	983.04	3,570.04	1,638.42	2,152.74	3,321.14	999.88	3,000	13,267.88	5,000
Header Total		811,939.60	812,817.29	817,823.30	903,747.07	988,965.42	980,880.29	959,988.51	1,029,704	1,009,934.67	1,034,404
-----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	53,676.55	37,315	38,719.20	38,808
430.123	Asst. Direct Salary					0.00	0.00	0.00	0	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	11,767.92	14,560	13,994.77	16,640
430.130	Public Works Wages	496,310.25	508,911.05	510,488.09	583,760.43	563,093.88	624,513.65	528,850.95	676,795	524,112.05	491,482
430.137	Mechanic Wages	152,630.44	157,947.63	188,279.20	180,152.65	191,052.80	110,815.69	126,105.25	132,219	121,772.65	143,060
430.140	Clerical	7,913.25	8,143.20	8,508.59	8,881.18	9,552.96	9,840.94	10,181.15	11,112	11,178.50	11,556
430.156	DPW Healthcare						0.00	300,705.19	274,614	248,452.75	291,403
430.161	FICA - 7.65%	54,770.25	56,674.46	59,382.46	64,281.14	62,072.30	68,966.20	62,430.86	72,874	61,078.32	60,234
430.183	DPW Overtime					0.00	37,855.38	47,945.74	55,883	27,740.48	57,847
430.205	Workplace Safety	4,623.73	3,269.99	838.73	2,495.59	414.24	1,010.95	2,603.86	3,000	2,457.89	3,000
430.220	Operating Supplies	13,464.11	13,381.13	15,632.55	12,654.68	12,365.87	13,049.32	9,577.67	14,500	10,446.71	14,500
430.231	Vehicle Fuel	31,601.28	30,914.08	40,819.71	33,680.38	23,002.85	37,921.66	39,715.86	38,000	52,795.56	50,000
430.237	Mechanic Tools			759.86	3,928.87	683.28	1,688.46	2,278.33	5,500	1,847.22	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	67,902.45	55,000	42,017.10	55,000
430.321	Telephones	2,099.59	2,207.94	2,266.05	2,558.28	2,413.68	3,256.17	5,905.94	5,000	3,523.23	5,000
430.327	Radio Maintenance	1,400.00	784.80	215.70	892.90	372.70	2,561.85	433.00	1,000	0.00	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	9,676.93	9,000	11,287.13	11,000
430.362	Natural Gas	2,625.81	3,382.24	3,649.03	2,735.82	2,725.35	2,821.37	3,157.30	3,700	3,096.24	3,700
430.367	Fuel Oil	1,113.74	1,852.33	2,351.70	2,316.17	1,814.83	2,612.59	4,252.91	4,500	3,627.10	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	12,377.50	9,000	9,278.42	9,000
430.374	Mechanic Diagnostics	741.60	720.00	794.30	597.84	648.72	610.56	742.53	800	820.44	800
430.440	Uniforms & Shoes	4,928.68	4,183.29	4,573.20	6,758.38	5,599.19	6,042.62	3,804.96	6,000	3,402.82	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	1,109.49	15,000	12,565.41	15,000
430.460	Training	597.07	1,317.31	1,440.00	1,224.98	4,378.40	3,432.61	3,191.54	5,000	5,000.00	5,000
430.701	Internet						0.00	2,185.68	2,000	2,060.00	2,000
430.751	Software Costs					0.00	20,000.00	20,000.00	20,000	1,695.39	15,000
Header Total		866,575.93	894,355.80	949,052.59	1,042,217.90	976,623.71	1,062,622.24	1,330,579.56	1,472,372	1,212,969.38	1,317,030

-----STREET CLEANING-----

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

through 12/31

Account Number	Account Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
431.130	Wages	3,182.09	6,252.40	5,157.52	6,100.09	5,854.21	6,392.63	3,423.19	7,715	5,939.32	7,986
	Header Total	6,914.58	11,853.80	5,157.52	6,100.09	5,854.21	6,392.63	3,423.19	7,715	5,939.32	7,986
-----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	2,924.64	3,000	5,859.50	5,000
	Header Total	23,827.75	24,855.05	457.59	1,243.65	1,741.54	2,912.77	2,924.64	3,000	5,859.50	5,000
-----CURB / SIDEWALK-----											
435.100	Borough Property	0.00	37,149.98	32,199.60	0.00	35,979.25	33,049.50	0.00	38,000	45,845.00	173,305
435.300	Contractor Reimb	(277.00)	135.00	165.00	(941.00)	2,610.00	(2,357.00)	(736.00)	0	(990.00)	0
	Header Total	(277.00)	37,284.98	32,364.60	(941.00)	38,589.25	30,692.50	(736.00)	38,000	44,855.00	173,305
-----STREET / ROAD MAINTENANCE-----											
438.250	Street Weed Spraying	656.02	197.51	150.00	487.55	(74.97)	20.10	456.15	500	510.45	500
	Header Total	10,253.91	14,187.27	150.00	487.55	(74.97)	20.10	456.15	500	510.45	500
439.246	Crack Sealing	1,553.90	1,103.04	358.62	782.53	1,506.30	3,368.00	5,028.20	8,000	3,522.25	8,000
439.247	Equipment Rental	0.00	1,168.53	2,597.25	2,135.00	702.54	0.00	1,149.26	2,500	1,011.58	2,500
	Header Total	1,553.90	2,271.57	2,955.87	2,917.53	2,208.84	3,368.00	6,177.46	10,500	4,533.83	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	2,302,813.51	2,561,791	2,284,602.15	2,548,725

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>PARKS AND RECREATION</u>										
-----SWIMMING POOL-----										
452.120	Pool Manager	10,473.39	13,230.84	13,928.45	289.40	16,303.35	14,425.21	14,853	14,385.45	15,300
452.139	Lifeguard Wages	57,716.84	54,138.97	63,606.65	0.00	53,698.17	71,982.71	73,000	67,826.47	73,500
452.161	FICA - 7.65%	5,208.17	5,153.81	5,931.45	22.14	5,355.13	6,610.18	6,721	6,289.23	6,793
452.200	Swim Lessons							0	3,770.00	4,000
452.220	Pool Supplies	2,266.82	2,608.78	2,263.23	143.21	3,470.57	2,847.69	3,000	3,685.30	3,000
452.221	ID Picture-Swim Tag	668.73	700.45	342.83	0.00	3,723.33	78.45	1,000	555.30	1,000
452.222	Pool Tools and Equipment		1,245.49	2,418.79	953.12	1,011.00	713.64	1,000	6,012.10	1,000
452.300	Water Quality Service/Chemicals	18,175.00	22,209.80	18,410.85	4,814.10	21,859.85	21,836.32	21,000	37,135.55	22,000
452.310	Bath Mat Lease	1,392.45	1,653.06	2,632.50	0.00	2,958.36	2,532.92	2,700	3,147.45	3,150
452.321	Telephone	325.02	258.17	264.24	263.07	310.94	247.15	290	278.52	290
452.361	Electric	8,649.72	7,519.47	5,985.07	1,054.46	6,403.90	7,286.86	8,500	8,893.14	8,900
452.373	Pool-Build. Maint	1,952.08	7,257.39	15,681.42	1,551.53	2,496.77	5,132.62	8,500	7,886.80	8,500
452.460	Training	550.00	0.00	1,300.00	0.00	1,500.00	750.00	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	4,247.31	5,000	5,105.55	5,000
Header Total		109,797.08	119,230.69	139,794.75	9,091.03	126,113.20	138,691.06	147,064	165,720.86	153,933

----- PARKS -----

454.122	Public Wks Cord. (8%)	6,764.34	7,191.71	7,310.08	7,968.13	7,819.76	11,010.64	7,654	7,942.40	7,961
454.123	Parks and Facilities Director							17,500	21,201.90	76,440
454.130	Wage- Full/Part time	96,131.68	102,185.39	113,359.24	74,624.73	22,789.34	80,113.55	105,275	129,865.36	247,339
454.134	Refreshment Stand Wages	18,767.81	18,777.29	21,767.42	0.00	21,977.37	27,679.61	28,000	26,391.32	28,500
454.135	Refreshment Stand Supplies	16,740.05	16,690.84	23,972.11	0.00	25,160.66	28,884.17	25,000	24,097.13	25,000
454.156	Health Insurance						(515.74)	86,985	71,533.45	127,234
454.161	FICA - 7.65%	9,292.23	9,766.75	10,849.44	6,232.38	4,881.96	10,456.86	13,116	14,511.87	28,555
454.183	Overtime				0.00	11,642.79	19,372.46	13,028	1,498.84	13,028
454.220	Supplies-Equipment	11,535.93	8,884.86	10,304.72	4,175.33	8,467.78	5,768.80	10,000	7,325.84	10,000
454.221	Athletic Field Supplies	229.80	0.00	1,950.30	724.75	1,696.65	0.00	1,500	0.00	1,500
454.222	Field Maintenance	5,500.42	3,310.51	5,894.90	2,415.48	836.50	19.49	6,000	0.00	6,000
454.223	Tools and Equipment	0.00	1,977.92	735.00	0.00	459.00	123.29	2,500	2,339.94	2,500
454.231	Gasoline / Diesel	4,972.12	5,900.60	6,954.54	3,341.12	7,819.59	1,373.54	6,000	4,589.07	6,000
454.250	Repairs-Vehicles	6,770.38	6,140.10	5,769.36	1,928.75	5,766.79	2,845.62	6,000	3,974.75	6,000
454.300	Commission	8,836.80	10,233.52	12,362.72	5,621.15	9,532.75	11,834.30	12,500	14,969.31	14,500

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
454.321	Telephones	258.95	257.67	264.64	465.82	842.33	999.22	1,300	1,141.43	1,300
454.361	Electric Pk Facilities	17,466.93	16,396.46	14,335.08	12,674.43	13,648.20	14,911.73	15,000	14,008.96	15,000
454.362	Natural Gas - Long Building	640.30	610.59	148.15	204.15	214.02	234.21	500	257.21	500
454.371	Lawn Maintenance	50,708.49	50,708.49	54,621.28	52,953.14	51,230.34	94,773.98	95,722	95,721.78	97,636
454.373	Building Maint.	2,231.04	4,253.26	7,034.22	15,236.44	7,193.42	7,233.41	7,000	7,817.41	7,000
454.375	Park Upgrades / Fixtures				0.00	3,022.76	1,576.70	5,500	0.00	5,500
454.415	Pavilion Refunds	750.00	537.50	0.00	3,660.00	675.00	550.00	500	137.50	500
454.455	Weed Spraying	149.78	145.00	45.00	567.56	523.58	325.00	500	1,179.55	1,000
454.460	Training	0.00	0.00	240.00	800.00	335.00	680.00	1,000	1,100.91	1,000
454.500	Community Garden Commission			1,088.38	1,716.62	1,824.47	1,565.09	1,400	1,495.00	1,400
454.600	Maint. Other Parks	15,034.90	16,420.69	22,836.31	14,946.36	22,461.71	11,760.48	21,000	19,873.82	21,000
454.701	Computer Costs			0.00	1,330.60	3,900.18	4,123.03	3,900	4,070.19	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	5,000.00	5,000	4,800.00	5,000
Header Total		272,781.95	280,389.15	321,842.89	216,266.94	238,657.73	342,699.44	499,880	481,844.94	761,793

EXPENSES

382,579.03	399,619.84	461,637.64	225,357.97	364,770.93	481,390.50	646,944	647,565.80	915,726
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
--- SHADE TREE COMMISSION ----										
455.100	Operating Expense	299.68	300.00	300.00	2,000.00	4,000.00	1,800.00	10,000	50.00	10,000
Header Total		299.68	300.00	300.00	2,000.00	4,000.00	1,800.00	10,000	50.00	10,000
---- LIBRARY ----										
456.130	Public Works Wages	2,290.75	6,744.15	2,510.21	0.00	3,798.75	1,067.99	2,701	264.98	2,796
456.161	FICA - 7.65%	174.31	719.84	189.22	0.00	287.45	81.58	206	20.27	214
456.350	Flood Insurance	2,209.00	2,675.00	3,229.00	3,941.00	4,838.00	998.00	7,200	585.00	1,098
456.373	Maintenance / Repairs	493.58	872.94	783.79	595.24	3,333.25	1,327.78	1,500	819.10	1,500
456.520	Local Government Support	111,725.00	114,000.00	115,000.00	96,250.00	115,500.00	117,800.55	121,344	121,344.00	140,000
Header Total		116,892.64	626,450.93	121,712.22	100,786.24	127,757.45	121,275.90	132,951	123,033.35	145,608
---- ECONOMIC & COMMUNITY DEVELOPMENT ----										
457.501	Civic Celebrations	7,453.40	8,498.91	8,781.78	4,950.73	7,550.73	11,228.03	7,500	9,134.68	7,500
457.504	Emmaus Sen.Citizens Contrib	500.00	500.00	500.00	0.00	0.00	0.00	0	0.00	0
457.505	Payment for Trout Stocking			0.00	500.00	550.00	550.00	550	0.00	550
457.506	Main St. Mgr Program	1,500.00	1,580.00	0.00	0.00	1,900.00	3,016.55	3,000	150.55	3,000
457.507	General Economic Development			1,667.20	1,849.97	13,500.00	12,208.05	5,000	2,601.22	5,000
457.508	Emmaus Community Foundation					0.00	0.00	0	0.00	0
Header Total		9,453.40	10,578.91	10,948.98	7,300.70	23,500.73	27,002.63	16,050.00	11,886.45	16,050.00
----CONTINGENCY EQUITY RESERVE ----										
480.501	Contingency Account	2,400.00	0.00	0.00	0.00	0.00	0.00	253,550	0.00	391,686
Header Total		2,400.00	0.00	0.00	0.00	0.00	0.00	253,550	0.00	391,686
----TRANSFERS ----										
492.023	Transfer to Debt Service	686,482.15	702,075.60	756,859.36	803,815.35	751,905.42	183,008.92	1,132,300	985,212.78	977,711
492.030	Transfer to Capital Fund	478,607.39	469,649.69	370,952.68	3,537,437.19	339,289.41	666,669.44	609,683	570,207.78	1,161,129
492.080	Transfer to Sewer	0.00	2,356.87	0.00	0.00	55,000.00	0.00	0	0.00	0
	Transfer to Furnace Dam									
492.050	Savings						0.00	0	0.00	0
492.411	Transfer to Fire	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
492.412	Transfer to Ambulance - Capital	29,161.77	8,827.59	8,511.78	0.00	0.00	0.00	8,000	725.00	40,272
492.700	Transfer to Building Demolition	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0	0.00	0

Header Total	1,204,251.31	1,192,909.75	1,136,323.82	4,341,252.54	1,146,194.83	849,678.36	1,749,983	1,556,145.56	2,179,112
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EXPENSES

1,333,297.03	1,830,239.59	1,269,285.02	4,451,339.48	1,301,453.01	999,756.89	2,162,534	1,691,115.36	2,742,456
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<u>GENERAL FUND TOTALS</u>									
TOTAL REVENUES	11,071,704.54	11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	14,325,218.86	13,926,986	15,036,972.52	14,932,031
TOTAL EXPENSES	10,047,007.67	11,070,079.18	11,241,300.92	14,482,337.26	11,641,370.06	11,471,583.29	13,926,986	12,651,852.25	14,932,031
Surplus / Deficit	<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>2,853,635.57</u>	<u>0</u>	<u>2,385,120.27</u>	<u>(0)</u>

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

FUND 03

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	483,568.05	864,471.58	859,332.96	878,554.10	879,791.65	1,123,615.50	1,112,300	1,136,243.78	1,119,000
301.200	Prior Year	8,170.19	9,121.63	9,646.01	12,872.52	8,410.26	7,543.31	8,000	20,652.35	8,000
301.400	Delinquent Real Est. Tax	7,290.92	6,966.15	11,205.33	6,752.50	8,842.93	11,312.57	8,000	7,216.15	8,000
301.600	Interim	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
	Header Total	499,029.16	880,559.36	880,184.30	898,179.12	897,044.84	1,142,471.38	1,128,300	1,164,112.28	1,135,000
----- FUND BALANCE -----										
340.120	Fund Balance	138,499.52	130,463.70	395,256.04	241,948.47	211,491.20	164,214.61	300,000	277,240.60	259,524
	Header Total	138,499.52	130,463.70	395,256.04	241,948.47	211,491.20	164,214.61	300,000	277,240.60	259,524
----- INTEREST -----										
341.010	Interest	89.27	499.11	3,883.09	468.73	75.14	878.48	500	4,917.27	1,200
	Header Total	89.27	499.11	3,883.09	468.73	75.14	878.48	500	4,917.27	1,200
-----GRANTS -----										
354.015	Federal Grants - FEMA	190,763.00	68,772.00	16,791.00	33,417.14	11,857.14	4,761.90	190,476	190,476.19	22,857
354.070	State Grants					25,342.00	0.00	0	15,000.00	100,000
	Header Total	190,763.00	68,772.00	16,791.00	33,417.14	37,199.14	4,761.90	190,476.00	205,476.19	122,857.00
-----OTHER INTERGOVERNMENTAL REVENUE -----										
355.130	Fire Relief Aid	65,910.35	22,782.49	26,312.59	62,000.57	55,110.33	69,144.89	50,000	68,609.71	60,000
	Header Total	65,910.35	22,782.49	26,312.59	62,000.57	55,110.33	69,144.89	50,000	68,609.71	60,000
----- FIRE PROTECTION REVENUES -----										
358.110	Fire Protection Revenues	2,867.62	6,124.01	7,649.88	16,239.88	8,637.50	7,113.38	7,000	12,253.88	7,000
	Header Total	2,867.62	6,124.01	7,649.88	16,239.88	8,637.50	7,113.38	7,000	12,253.88	7,000
-----DONATIONS -----										
367.411	Donations	5,725.00	1,075.00	3,225.00	7,269.00	2,895.00	6,075.00	3,000	11,200.00	5,000
	Header Total	5,725.00	1,075.00	3,225.00	7,269.00	2,895.00	6,075.00	3,000	11,200.00	5,000
----- MISCELLANEOUS RECEIPTS -----										
380.100	Misc. Revenue	60.00	30.00	9,054.20	2,244.00	311.00	4,388.50	100	3,265.00	100
380.150	Sale of Property						0.00	100,000	0.00	100,000

380.200	Traning Facility Rental								0.00	500
Header Total		60.00	30.00	9,054.20	2,244.00	311.00	4,388.50	100,100	3,265.00	100,600

----- OTHER FINANCING SOURCES -----

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

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

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

REVENUES	902,943.92	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,399,048.14	1,779,376	1,747,074.93	1,691,181
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FIRE EXPENSES

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2019 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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FIRE DEPARTMENT EXPENSES

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

411.120	Director Emerg. Services - 75%	38,749.92	40,760.00	63,120.08	67,644.60	67,742.28	70,391.94	71,648	72,960.18	74,514
411.121	Deputy Director		0.00	49,807.73	79,400.00	82,120.00	85,864.80	87,740	89,239.34	91,249
411.122	Borough Manager - 6%						0.00	8,339	8,638.72	8,673
411.123	Treasurer - 6%						0.00	5,466	5,484.24	5,685
411.124	Assistant Manager - 7%						0.00	6,057	6,066.76	6,650
411.133	Part-Time Paid	2,574.30	191,676.70	335,216.29	380,789.68	379,137.14	391,785.57	501,217	483,050.34	518,005
411.134	Extra Duty Pay		7,563.30	13,309.06	9,044.55	15,074.13	13,106.98	20,000	16,062.68	20,000
411.135	EMS Driver								573.21	
411.140	Clerk	24,453.00	25,428.00	26,471.11	28,643.74	30,393.92	24,925.79	27,779	27,682.67	28,891
411.156	BC/BS	9,702.47	9,782.58	38,952.24	48,117.53	40,368.84	28,947.84	31,349	21,189.03	21,388
411.158	Life Ins	487.56	364.28	752.68	906.13	987.50	1,054.68	1,097	1,107.70	1,163
411.160	Employee Pension						0.00	63,335	63,335.00	19,936
411.161	FICA	13,573.15	20,304.47	37,274.42	43,191.80	43,890.86	44,693.05	55,711	54,221.09	57,656
411.162	Unemploy Comp	1,255.25	0.00	2,997.02	2,140.05	1,149.86	1,291.70	1,268	1,345.22	1,424
411.191	Uniforms	9,232.17	3,750.95	22,720.19	5,095.86	6,682.45	6,712.13	10,000	7,496.50	10,000
411.205	Workplace Safety	495.38	658.32	82.00	599.98	668.00	539.18	500	500.00	500
411.210	Office Supplies	2,184.88	2,280.50	2,789.24	1,575.67	2,358.91	1,832.61	3,000	2,746.84	3,000
411.213	Minor Equip	299.75	309.29	272.70	70.92	186.97	217.54	300	347.05	300
411.220	Operating Supplies	3,672.79	2,060.57	4,775.68	4,442.84	3,813.03	5,363.27	5,000	6,033.05	5,000

411.221	Fire Police	0.00	0.00	1,008.00	195.95	646.00	571.95	500	411.00	500
411.222	Chemicals	672.53	750.00	600.00	406.00	1,300.00	3,096.00	3,500	3,537.52	3,500
411.226	Janitorial	2,018.52	2,170.31	2,692.47	2,862.00	2,732.18	3,103.24	3,000	3,799.59	9,000
411.231	Fuel	3,915.79	4,756.02	7,441.76	4,386.02	8,723.43	13,837.71	14,000	16,767.25	15,000
411.250	Vehicle Repair	19,682.16	7,021.58	15,005.39	17,918.09	16,224.61	17,703.99	18,000	22,937.94	20,000
411.314	Legal Expenses	14,910.36	22,077.88	2,839.29	0.00	0.00	10,610.20	3,000	0.00	3,000
411.321	Telephone	2,764.40	2,721.70	3,484.19	5,831.38	5,989.71	5,890.14	8,000	5,932.60	8,000
411.322	GPS Dash Cams						0.00	1,006	996.18	1,006
411.328	Liability Insurance	15,493.00	15,526.00	15,314.00	15,561.00	15,586.00	15,865.00	16,658	18,032.00	19,835
411.331	Mileage	52.00	0.00	0.00	0.00	0.00	0.00	250	0.00	250
411.350	Auto Ins	4,574.73	5,005.70	5,119.63	5,092.22	6,330.01	8,944.80	8,817	9,486.45	9,961
411.354	Work Comp. Insurance	28,833.00	29,488.00	20,029.00	48,227.64	32,554.42	31,069.96	32,411	28,064.80	37,264
411.359	Insurance Broker	2,280.00	2,280.00	2,280.00	3,280.00	3,480.00	3,480.00	3,480	3,480.00	3,480
411.361	Electric	10,342.59	11,420.34	9,825.57	9,590.61	10,115.91	12,795.66	11,500	20,419.68	17,000
411.362	Natural Gas	1,957.26	2,049.73	1,849.11	2,070.64	2,313.66	2,425.79	2,700	2,657.00	3,500
411.372	Training Ground Maint	1,421.37	1,514.06	6,335.50	1,174.86	540.63	4,405.66	135,000	4,079.32	6,000
411.373	Building Maint	3,555.06	3,670.73	9,146.62	6,295.54	5,884.55	2,611.27	6,500	7,457.09	7,000
411.374	Equipment Inspections	8,263.93	7,272.29	7,361.20	8,883.00	7,819.84	12,122.22	10,000	9,450.85	10,000
411.420	Memberships, Dues, Prof. Dev.	523.14	1,907.14	430.52	405.00	1,742.50	1,211.45	1,500	1,063.50	1,500
411.440	Rug Rental	0.00	0.00	0.00	0.00	0.00	0.00	300	0.00	300
411.460	Training	6,702.97	6,812.05	10,388.67	5,056.77	8,679.41	9,547.23	11,500	8,090.34	12,000
411.461	Fire Prevent Training	1,251.49	1,542.27	1,594.65	1,197.74	1,313.10	1,527.72	1,700	1,751.25	1,700
411.474	Equipment Grant Purchase	189,789.93	77,844.80	20,718.23	35,514.80	17,465.59	5,022.60	206,000	18,996.00	37,500
411.501	Contingency Account	48,333.70	0.00	0.00	0.00	0.00	0.00	89,374	0.00	0
411.530	Fireman's Relief	65,910.35	22,782.79	28,651.79	62,000.57	55,110.33	69,144.89	50,000	68,609.71	60,000
411.733	Radios	7,483.25	5,780.00	7,498.00	3,830.74	7,459.39	5,763.20	8,500	2,016.90	8,500
411.734	Computers	14,462.43	12,215.70	13,611.06	6,415.36	7,444.21	15,245.86	20,200	23,610.60	21,200
411.746	Spartan Fire Pumper					600,376.60	0.00	0	0.00	0
411.750	Apparatus Equipment		28,015.10	18,012.37	4,727.77	19,862.00	9,636.15	5,000	5,000.00	5,000
411.751	Hoses / Nozzles	7,088.00	4,908.00	5,249.00	474.00	4,834.77	5,075.00	10,000	10,514.94	10,000
411.752	SCBA Cylinders	0.00	3,009.50	6,227.96	2,222.56	5,390.96	8,480.76	8,000	7,972.64	8,500
411.753	Rescue Equipment	1,987.41	8,187.34	2,425.25	3,001.84	2,209.96	8,191.77	8,000	8,242.77	8,000
411.754	Misc Equip	60.98	0.00	0.00	165.49	0.00	67.86	200	97.00	200
411.776	Recruitment & Retention							0	0.00	2,500

Header Total	681,101.03	595,667.99	823,679.67	928,450.94	1,526,703.66	964,175.16	1,598,402	1,181,554.54	1,225,230
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----- CAPITAL EXPENSES -----

411.745	Chief's Vehicle						55,700.10			
411.755	Pick-Up Truck	56,276.50								
411.756	Building Repairs	0.00			649.48					
411.757	Bunker Gear	6,194.00	1,625.00	16,635.64	2,229.79	6,477.37	1,696.89	11,000	6,696.30	12,000
411.759	Fire Hydrant Paint Supplies	0.00	0.00	1,401.40	455.78	1,141.45	543.69	1,000	559.77	1,000
411.760	BLS Squad Expenses						2,576.68	2,000	0.00	0
411.761	IPAD / Mobile Devices	0.00		0.00						

411.762	Hand Tools	3,221.29	3,941.00	2,694.00	0.00	1,456.77	2,507.95	2,500	601.00	2,500
411.763	TV for Training Trailer	0.00								
411.764	EMS Supplies for fire apparatus	997.15	446.82	456.59	258.72	430.95	1,483.18	3,000	942.96	4,000
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	0.00			
411.768	5" Hose Replacement			18,059.00						
411.769	Hydrant Cleaner			12,950.00						
411.770	Breathing Air Compressor							5,000	4,032.00	0
411.771	Training Props							8,350	8,287.34	1,000
411.772	Incident Command Board									2,515
411.773	Air Hose Reels									1,000
411.774	Fire Tower Repair									165,000
411.775	Floor Scrubber									7,000

Header Total	79,795.97	7,798.82	65,144.84	10,241.65	10,264.30	64,508.49	32,850	21,119.37	196,015
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-----INTERFUND TRANSFERS -----

411.300	Transfer to Capital							0	190,476.19	
411.492	Transfer to General Fund	0.00						0	0.00	0
411.493	Transfer to Escrow for Apparatus	0.00	100,000.00	200,000.00	100,000.00	0.00	50,000.00	100,000	100,000.00	100,000
492.023	Transfer to Debt Service	11,583.12	11,583.12	11,583.12	11,583.12	11,583.12	33,123.89	33,124	33,123.89	33,124
492.494	Transfer to Radio Savings						10,000.00	15,000	15,000.00	35,000
411.530	Transfer Fire Relief to Escrow	0.00								
411.800	Fire Vehicle Loans	0.00								

Header Total	11,583.12	111,583.12	211,583.12	111,583.12	11,583.12	93,123.89	148,124	338,600.08	168,124
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EXPENSES	772,480.12	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,121,807.54	1,779,376	1,541,273.99	1,589,369
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Revenues	902,943.92	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,399,048.14	1,779,376	1,747,074.93	1,691,181
Expenses	772,480.12	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,121,807.54	1,779,376	1,541,273.99	1,589,369
Surplus / Deficit	130,463.80	395,255.74	241,948.47	211,491.20	164,213.07	277,240.60	0	205,800.94	101,812

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

through 12/31

Account Number	Account Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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REVENUES

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

340.120	Cash Balance Forward	0.00	0	0.00	850,000
301.100	Real Est Tax	0.00	250,000	260,328.08	255,000
301.200	Prior Year	0.00	0	0.00	0
301.400	Delinquent Real Est. Tax	0.00	0	0.00	0
301.600	Interim Taxes	0.00	0	0.00	0
341.010	Interest	0.00	0	2,118.90	400
392.010	Transfer from General Fund	0.00	0	0.00	0
392.300	Transfer from Capital Fund	0.00	0	850,000.00	0

Header Total		0.00	250,000	1,112,446.98	1,105,400
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EXPENSES

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

439.000	Contracted Services	0.00	200,000	200,000.00	1,000,000
439.247	Equipment Purchase / Rental	0.00	50,000	0.00	50,000
439.313	Engineering	0.00	0	0.00	0
439.314	Permitting	0.00	0	0.00	0
439.245	Road Materials	0.00	0	0.00	0
480.501	Contingency Account				55,400

Header Total		0.00	250,000	200,000.00	1,105,400
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Revenues	0.00	250,000	1,112,446.98	1,105,400
Expenses	0.00	250,000	200,000.00	1,105,400
Surplus / Deficit	0.00	0	912,446.98	0

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

through 12/31

Account Number	Account Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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REVENUES

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

340.120	Cash Balance Forward	0.00	0	0.00	0
301.100	Street Light Real Estate Tax	0.00	120,000	122,038.69	127,000
301.200	Prior Year Taxes	0.00	0	0.00	0
301.400	Delinquent Real Est. Tax	0.00	0	0.00	0
301.600	Interim Taxes	0.00	0	0.00	0
341.010	Interest	0.00	0	165.01	100
392.010	Transfer from General Fund	0.00	0	0.00	0
Header Total		0.00	120,000	122,203.70	127,100

EXPENSES

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

434.100	Street Lighting	0.00	120,000	126,275.28	124,000
480.501	Contingency Account				3,100
Header Total		0.00	120,000	126,275.28	127,100

Revenues	0.00	120,000	122,203.70	127,100
Expenses	0.00	120,000	126,275.28	127,100
Surplus / Deficit	0.00	0	(4,071.58)	0

THE BOROUGH OF EMMAUS
WATER FUND
FUND 06

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
WATER REVENUE										
---- CASH AND RENTS ----										
340.120	Cash Balance	171,645.92	144,799.00	261,969.49	239,747.47	181,501.71	192,293.35	200,000	227,989.16	400,000
	Header Total	291,477.72	228,007.34	261,969.49	239,747.47	181,501.71	192,293.35	200,000	227,989.16	400,000
---- INTEREST ----										
341.010	Interest	1,641.94	1,404.36	3,055.51	604.48	134.97	674.18	500	5,115.97	1,500
	Header Total	1,641.94	1,404.36	3,055.51	604.48	134.97	674.18	500	5,115.97	1,500
----WATER USAGE FEES----										
378.100	Water Usage Fees	976,776.33	961,828.87	973,525.53	932,336.65	955,744.25	1,099,220.20	1,322,682	1,305,369.85	1,322,682
	Header Total	976,776.33	961,828.87	973,525.53	932,336.65	955,744.25	1,099,220.20	1,322,682	1,305,369.85	1,322,682
----MISCELLANEOUS REVENUE----										
380.100	Misc Revenue	1,772.60	4,687.57	26,569.88	901.64	2,018.89	2,983.00	3,000	1,388.45	3,000
380.150	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
383.110	Connection Fees	3,750.00	16,250.00	24,166.25	12,500.00	81,050.00	33,750.00	25,000	2,500.00	10,000
383.315	Final Bill / Certification Fees							4,000	3,028.45	3,000
383.4	PFAS Grant / Loan - PennVest								0.00	15,000,000
383.700	LCA Water Purchase	17,674.40	17,294.40	17,394.40	19,896.80	35,139.01	17,585.60	17,500	16,935.20	17,500
392.030	American Rescue Plan Transfer						0.00	1,100,000	0.00	1,100,000
	Header Total	23,197.00	38,231.97	68,130.53	33,298.44	118,207.90	54,318.60	1,149,500	23,852.10	16,133,500
---- CAPITAL RESERVE FUND ----										
393.010	Capital Infrastructure Revenue						0.00	266,465	246,785.35	266,465
	Header Total	0.00	0.00	0.00	0.00	0.00	0.00	266,465	246,785.35	266,465
	REVENUES	1,293,092.99	1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,346,506.33	2,939,147	1,809,112.43	18,124,147

WATER EXPENSES

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

448.120	Manager's Salary (20%)	25,894.96	28,484.56	32,188.00	34,269.04	34,448.44	28,419.90	27,796	28,795.82	28,908
448.121	Treasurer's Salary (15%)	12,926.96	13,613.99	13,967.22	15,159.09	15,181.06	16,220.70	13,665	13,710.60	14,212
448.122	PW Dir Wages (30%)	25,109.44	26,969.16	27,411.76	29,880.96	29,324.36	41,289.66	28,704	29,784.00	29,852
448.124	Public Wks Inspec	11,120.96	11,709.58	12,166.40	13,040.28	13,584.64	17,651.87	21,840	20,992.26	24,960

Assistant Borough Manager (16.5%)					0.00	4,010.77	14,470.50	14,277	14,300.22	15,675
448.125	Public Wks Wages	164,164.64	152,081.27	176,251.39	197,051.43	231,564.53	194,563.39	229,505	187,787.57	273,779
448.137	Mechanic Wages	11,322.75	2,725.02	10,379.77	10,613.94	6,156.44	7,005.82	7,346	6,765.02	7,948
448.140	Clerical Salaries	54,811.66	57,216.00	59,848.15	66,104.64	71,912.55	79,571.52	88,892	88,890.30	92,452
448.156	BC/BS	134,910.44	135,404.20	155,178.65	149,789.53	130,238.45	141,139.81	148,794	152,034.42	192,410
448.158	Life Insurance	1,921.73	1,903.51	2,114.28	2,258.25	2,075.17	2,025.38	2,299	2,870.73	3,113
448.160	Employee Pension	94,639.00	99,606.00	101,439.00	104,469.00	111,854.92	115,155.00	86,366	86,366.00	42,721
448.161	FICA	23,225.27	22,608.83	25,266.40	27,254.05	29,648.49	31,062.89	34,257	30,069.98	38,566
448.162	Unemploy Comp	313.81	0.00	521.25	1,669.80	287.46	322.92	317	336.31	356
448.183	DPW Overtime				0.00	10,577.31	9,386.59	15,789	3,568.48	16,343
448.191	Uniforms / Shoes	550.36	576.56	891.41	571.83	518.56	1,164.40	800	652.70	800
448.195	Training- Dues	1,636.79	990.50	2,575.30	1,186.00	1,166.50	3,996.00	3,500	3,500.00	3,500

Header Total	562,548.77	553,889	620,198.98	653,317.84	692,549.65	703,446.35	724,147	670,424.41	785,595
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-----WATER DEPT. SUPPLIES / EQUIPMENT-----

448.205	Workplace Safety	747.76	450.68	469.64	409.64	443.48	571.41	500	470.39	500
448.210	Office Supplies	1,826.76	1,364.40	1,072.53	1,415.41	595.34	1,469.40	1,500	1,562.02	1,500
448.220	Operating Supplies	10,084.76	7,920.62	7,046.55	10,410.46	11,705.55	10,566.33	11,000	17,408.43	12,000
448.222	Chemicals	22,014.40	17,455.00	19,432.20	15,644.25	16,650.00	18,322.00	22,000	31,507.75	25,000
448.231	Gasoline / Diesel	5,513.96	7,281.86	5,413.16	4,098.56	8,749.45	16,558.38	7,500	18,401.38	18,000
448.235	Roadway Patching	17,856.00	5,328.48	10,410.53	658.20	1,400.49	15,224.23	12,000	8,068.50	12,000
448.250	Vehicle Repair	7,633.85	7,099.73	6,361.72	5,582.65	7,625.96	7,156.95	7,500	4,350.98	7,500

Header Total	65,677.49	46,900.77	50,206.33	38,219.17	47,170.27	69,868.70	62,000	81,769.45	76,500
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-----WATER DEPT. SERVICES-----

448.310	Janitorial Services	672.84	616.77	789.99	954.00	874.50	954.00	954	1,141.50	1,000
448.311	Auditing Services	5,860.13	4,559.20	4,600.00	3,512.50	2,795.00	2,893.75	3,375	4,473.75	3,750
448.313	Engineering	1,503.02	687.50	2,101.70	1,312.50	967.87	19,852.27	50,000	32,692.84	100,000
448.319	Computer Maint	9,713.28	7,408.41	8,308.32	7,201.09	6,704.09	9,658.99	9,500	7,034.97	9,500
448.321	Telephone	2,549.73	2,838.50	3,522.72	3,153.71	3,742.62	4,289.59	4,000	4,168.87	4,000
448.325	Postage	4,543.43	4,315.85	4,462.96	4,432.34	6,994.43	4,397.22	4,500	3,827.88	4,800
448.342	Printing Services	2,479.41	1,752.30	2,307.75	1,465.38	1,670.83	3,622.75	2,500	1,586.71	2,500
448.350	Auto Insurance	2,744.83	3,003.40	3,071.81	3,055.30	3,797.99	5,366.89	5,289	5,691.89	5,976
448.352	Multi-Peril Ins/Umbrella	3,402.25	3,596.49	2,632.56	2,772.48	2,826.48	2,560.80	2,689	2,496.46	2,621
448.354	Worker Comp Ins	14,746.48	12,346.24	13,573.52	16,171.68	15,718.09	17,717.68	14,059	13,358.44	15,154
448.355	Officials Liability	1,103.75	4,508.20	4,192.00	4,452.68	5,414.85	1,213.65	4,791	5,287.15	5,551
448.356	Equipment Insurance	5,400.50	5,030.10	5,526.00	6,023.52	4,767.12	4,710.25	4,946	5,029.19	8,312
448.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,280.00	2,480.00	2,480.00	2,480	2,480.00	2,480
448.361	Electrical Service	82,943.37	78,983.92	66,518.25	70,309.13	73,870.03	81,552.94	78,000	83,010.71	82,000
448.362	UGI Gas (Well #6)	1,973.59	2,064.47	1,833.27	1,634.49	1,723.67	1,832.65	2,300	1,953.91	2,300
448.363	Heating	1,797.79	2,282.55	2,248.08	1,761.49	2,535.72	4,127.78	3,000	3,520.44	4,200

448.373	Building Maint	3,381.45	5,639.86	4,554.13	5,462.81	8,567.89	4,881.79	5,500	2,826.93	5,000
448.375	DEP and Del. Basin Charges		0.00	20,667.00	20,680.00	20,680.00	20,703.00	20,700	20,762.00	20,762
448.376	Waterlines Materials	19,231.19	24,110.51	16,826.37	9,320.12	33,180.41	34,458.19	25,000	57,873.04	35,000
448.377	Pumping Equip Repair	13,604.30	12,516.40	11,131.00	53,240.60	12,867.27	13,418.59	14,000	19,843.51	15,000
448.378	Water Meter Repairs	1,294.05	2,400.95	0.00	0.00	0.00	0.00	0	0.00	0
448.379	Auto Dial Fees	4,295.00	4,295.00	0.00	8,590.00	4,295.00	4,295.00	4,295	4,295.00	4,295
448.380	LCA Hydrant Fees					0.00	397.47	400	524.85	400

Header Total	185,520.39	185,236.62	181,147.43	227,785.82	216,473.86	245,385.25	262,278	283,880.04	334,601
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----- WATER DEPT. REFUNDS / REPAIRS -----

448.415	Refunds	80.01	197.46	537.31	159.89	496.44	2,970.45	500	1,357.48	500
448.453	Water Sampling	19,569.00	13,061.88	14,022.40	22,095.00	12,658.00	25,042.90	26,800	30,915.89	26,800

Header Total	19,649.01	13,259.34	14,559.71	22,254.89	13,154.44	28,013.35	27,300	32,273.37	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				
448.704	Zone Scan Leak Detector Loggers				2,685.90	1,561.38	0.00		855.78	
448.751	Software Costs				0.00	1,369.09				
448.761	Replacement Meters	71,272.39	24,492.37	9,932.06	10,240.85	34,300.39	27,538.81	50,000	54,922.76	92,760
448.762	Dump Trk (Water Share)									130,000
448.763	1-Ton Utility Truck (Water)						0.00	15,000	15,000.00	
448.765	Manhole Repairs	14,945.00	0.00	0.00	987.28	2,558.86	0.00	7,500	1,403.47	
448.767	Leak Correlator									
448.768	Well # 7 Well Monitor Upgrade	2,981.80	0.00	0.00	0.00					
448.769	Invertors - Trucks 3 & 5									
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									
448.830	Road Work	21,534.05	25,793.30	27,353.90	21,183.18	13,949.30	7,707.55			
448.831	Street Saw / Power Tools	2,050.00	1,034.37	562.08	0.00					
448.832	Water Main Replacement	539.06	2,341.85	36,714.45	0.00	0.00	1,428.79	30,000	0.00	
448.834	Chlorine Monitors									
448.836	Replace Broken Street Valves	0.00	(610.48)	3,792.11	2,766.00	5,200.63	10,128.37	10,000	0.00	10,000
448.837	Well House Lighting Upgrades		2,152.59							
448.838	Well #7 Repairs	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				4,000
448.841	Sampling Stations			8,101.50	0.00	0.00				
448.842	Ford F350 Service Truck w/Plow					0.00				

448.843	Trash Pump					3,089.10			
448.844	Portable Air Compressor								
448.845	PFAS Removal System						1,600,000	0.00	16,000,000
448.846	Well Pump Rebuild						30,000	0.00	35,000
448.847	Air Stripper Inspections						13,356	13,356.00	
448.848	Meter Reader						13,503	13,503.08	
448.849	Well # 3 Pump Removal						3,500	3,440.00	10,000
448.850	Metal Detector						1,012	1,099.46	
448.851	Tank Rehab Program								122,650

Header Total	269,425.77	137,577.83	149,609.31	52,907.61	65,767.51	46,803.52	1,773,871	103,580.55	16,404,410
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----- CONTINGENCY FUND -----

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	64,551	0.00	351,926
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Header Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,551	0.00	351,926
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----- TRANSFER TO OTHER FUNDS -----

492.030	Transfer to Capital	0.00		0.00	0.00	0.00		0	0.00	0
492.023	Transfer to Debt Services	44,106.00	30,639.31	21,211.83	0.00	0.00		0	0.00	0
492.060	Transfer to Infrastructure Savings								244,187.14	143,815
492.600	Transfer to Meter Savings			30,000.00	30,000.00	30,000.00	25,000.00	25,000	25,000.00	0

Header Total	44,106.00	30,639.31	51,211.83	30,000.00	30,000.00	25,000.00	25,000.00	25,000	269,187.14	143,815
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EXPENSES	1,146,927.43	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,118,517.17	2,939,147	1,441,114.96	18,124,147
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WATER FUND TOTALS									
TOTAL REVENUES	1,293,092.99	1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,346,506.33	2,939,147	1,809,112.43	18,124,147
TOTAL EXPENSES	1,146,927.43	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,118,517.17	2,939,147	1,441,114.96	18,124,147
Surplus / Deficit	146,165.56	261,969.49	239,747.47	181,501.71	190,473.10	227,989.16	0	367,997.47	0

SEWER FUND

FUND 08

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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SEWER REVENUES

----- INTEREST / RENTS -----

340.120	Beginning Cash Balance	160,935.67	331,249.67	315,017.03	89,583.93	69,979.33	51,761.83	195,000	228,828.73	375,000
341.010	Interest-PLGIT-Savings	961.55	1,802.96	4,635.49	571.88	72.26	984.55	500	5,733.28	2,000
Header Total		161,897.22	333,052.63	319,652.52	90,155.81	70,051.59	52,746.38	195,500	234,562.01	377,000

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

364.110	Connection Fees	3,750.00	17,500.00	16,666.25	10,225.00	76,500.00	33,750.00	25,000	65,000.00	30,000
364.120	Sewer Usage Fees	1,090,005.55	1,084,110.65	1,086,545.77	1,222,668.66	1,236,179.04	1,218,034.51	1,542,219	1,478,342.57	1,542,219
364.600	LCA Transport Charge	30,940.68	40,694.53	18,194.03	25,113.99	26,173.57	47,027.20	30,000	38,460.98	38,000
Header Total		1,124,696.23	1,142,305.18	1,121,406.05	1,258,007.65	1,338,852.61	1,298,811.71	1,597,219	1,581,803.55	1,610,219

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

380.100	Miscellaneous Revenues	150.00	200.00	409.54	235.04	250.00	0.00	500	0.00	500
380.150	Sale of Equipment					4,000.00	0.00	0	4,508.00	0
380.200	Sewer Camera Inspections			25,875.00	34,225.00	34,325.00	40,485.00	40,000	18,925.00	20,000
383.315	Final Bill / Certification Fees							4,000	2,828.43	3,000
392.010	Transfer from General Fund	0.00	0.00	0.00	0.00	55,000.00	0.00	0	0.00	0
392.070	Transfer from ARP Grant						0.00	0	0.00	0
392.080	Transfer from Capital Infrastructure Account		0.00	400,000.00	0.00	0.00	405,775.00	275,228	56,240.30	0
393.002	Loan Proceeds					0.00	0.00	4,000,000	0.00	4,000,000
394.070	State Grant		0.00	260,000.00	0.00	0.00	158,791.00	0	0.00	0
Header Total		150.00	200.00	686,284.54	34,460.04	93,575.00	605,051.00	4,319,728	82,501.73	4,023,500

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

393.010	Capital Infrastructure Revenue	200,486.77	222,238.56	224,274.83	264,358.39	273,891.96	272,002.43	266,465	281,644.52	266,465
Header Total		200,486.77	222,238.56	224,274.83	264,358.39	273,891.96	272,002.43	266,465	281,644.52	266,465

REVENUES	1,487,230.22	1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	2,228,611.52	6,378,912	2,180,511.81	6,277,184
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SEWER EXPENSES

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

SEWER FUND

FUND 08

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
429.120	Manager's Salary (15%)	15,185.04	16,703.44	17,884.50	19,770.60	19,874.06	28,419.90	20,847	21,596.80	21,681
429.121	Treasurer's Salary (15%)	12,926.96	13,614.16	13,967.48	15,159.09	15,181.28	16,220.44	13,665	13,710.60	14,212
429.122	PW Director Wage (23%)	19,192.25	20,676.37	21,015.70	22,908.61	22,481.94	31,655.30	22,006	22,834.40	22,887
429.124	Code Inspector (15%)	11,120.96	11,709.58	12,166.14	13,040.55	13,584.64	17,651.88	21,840	20,992.32	24,960
429.125	Assistant Borough Manager (16.5%)				0.00	4,010.81	14,470.50	14,277	14,300.20	15,675
429.130	Public Works I- II Wages	155,186.62	144,917.11	178,272.00	183,824.55	232,586.84	193,998.62	304,505	187,787.28	273,779
429.137	Mechanic Wages	8,073.40	242.64	9,648.40	10,614.21	6,156.35	7,005.81	7,346	6,765.17	7,948
429.140	Sewer -Clerical Salaries	34,913.82	36,012.94	37,751.53	39,708.34	47,353.77	53,994.90	61,115	60,853.25	63,561
429.156	BC/BS	117,700.04	117,944.65	134,979.63	132,818.94	113,746.97	124,653.28	131,867	139,942.37	173,866
429.158	Life Insurance	1,921.63	1,903.61	2,114.45	2,258.29	2,075.22	2,003.13	2,259	2,831.14	3,071
429.160	Employee Pension	94,639.00	99,606.00	101,439.00	104,469.00	111,854.92	115,155.00	80,609	80,609.00	45,569
429.161	FICA - 7.65%	19,482.13	18,734.80	22,158.18	23,668.93	26,245.81	28,355.17	36,803	27,174.72	35,270
429.162	Unemployment Comp	313.81	0.00	521.25	1,669.80	287.46	322.92	317	336.31	356
429.183	DPW Overtime				0.00	10,577.24	9,370.23	15,489	3,584.56	16,343
429.191	Uniforms / Shoes	550.39	575.58	891.42	571.83	518.55	1,164.45	600	652.72	600
429.195	Training	115.79	1,947.00	2,662.74	4,760.00	222.50	3,389.00	3,500	2,992.62	3,500
Header Total		491,321.84	484,587.88	555,472.42	575,242.74	626,758.36	647,830.53	737,045	606,963.46	723,278

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

429.205	Workplace Safety	251.26	450.73	469.64	409.60	443.45	522.41	1,000	470.41	1,000
429.210	Office Supplies	1,559.35	772.27	1,067.36	947.72	568.05	1,405.27	1,000	1,533.50	1,500
429.220	Operating Supplies	2,202.38	4,188.48	4,802.41	3,914.39	6,384.95	3,867.69	6,500	3,976.33	6,500
429.221	Metering Pits Maint	0.00	0.00	587.70	838.40	0.00	603.90	800	1,000.00	1,000
429.231	Gasoline / Diesel	1,246.08	2,173.46	1,591.69	2,414.78	4,312.74	2,806.59	3,000	5,476.69	5,500
429.250	Vehicle Maintenance	4,725.62	6,099.63	5,107.78	4,283.88	4,189.21	4,049.23	6,500	12,338.90	12,000
Header Total		9,984.69	13,684.57	13,626.58	12,808.77	15,898.40	13,255.09	18,800	24,795.83	27,500

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

429.310	Janitorial Services	672.84	616.77	789.99	954.00	874.50	954.00	954	1,141.50	1,000
429.311	Auditing Services	5,860.13	4,559.20	4,600.00	3,512.50	2,795.00	2,893.75	3,375	4,473.75	3,750
429.313	Engineering Services	16,077.76	77,834.74	122,972.20	33,782.09	14,559.89	13,192.20	80,000	10,788.15	80,000
429.319	Computer Maint	8,009.93	7,427.44	8,035.22	7,201.09	6,140.75	8,000.00	8,000	4,117.77	8,000
429.321	Telephone	1,312.64	1,605.93	2,724.11	2,265.05	2,214.25	2,094.51	2,650	1,909.19	2,650
429.325	Postage	4,527.61	4,325.57	4,462.96	4,432.97	4,080.43	4,397.21	4,500	3,827.89	4,500
429.326	Commercial Inland Marine / Port.	5,400.50	5,030.10	5,526.00	6,023.52	4,767.12	4,710.25	4,946	5,029.19	8,312
429.327	Radio Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	500	0.00	500
429.342	Printing Services	2,167.47	1,433.94	2,177.41	1,370.63	1,621.51	2,871.97	2,200	1,487.32	2,200

SEWER FUND

FUND 08

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
429.350	Auto Insurance	2,744.83	3,003.40	3,071.81	3,055.30	3,797.99	5,366.89	5,289	5,691.89	5,976
429.352	Multi-Peril Ins/Umbrella	3,402.25	3,596.49	2,632.56	2,772.48	2,826.48	2,560.80	2,689	2,496.46	2,621
429.354	Worker's Comp	14,746.48	12,346.24	10,523.84	16,171.68	15,718.09	17,717.68	14,059	13,358.44	15,154
429.355	Public Official Liability	1,103.75	4,508.20	4,192.00	4,452.68	5,414.85	1,213.65	4,791	5,287.15	5,551
429.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,280.00	2,480.00	2,480.00	2,480	2,480.00	2,480
429.361	Electrical Services	1,279.26	1,455.53	1,395.86	1,417.81	1,461.05	1,269.85	1,400	1,329.45	1,500
429.362	UGI - Gas	1,220.32	1,286.09	900.77	894.23	913.62	1,022.13	1,400	1,155.58	1,500
429.363	Fuel Oil	1,797.79	2,282.55	2,248.08	1,761.49	2,535.72	4,127.78	4,000	3,520.42	4,000
429.364	Sewer Use Allentown	337,236.75	330,674.92	396,927.73	421,943.98	429,225.27	442,642.15	481,700	458,439.80	492,983
429.365	Sewer User LCA	0.00	0.00	74,350.90	126,711.07	90,722.89	85,448.38	89,520	57,563.84	76,921
429.373	Building Maint	1,831.72	260.71	1,840.00	0.00	0.00	0.00	1,000	947.24	1,000
429.374	Equipment Repair	0.00	0.00	0.00	0.00	0.00	1,035.72	5,000	732.25	11,000
429.376	Maint.Mains Service Line	5,268.96	3,838.57	2,906.84	4,959.00	2,347.56	2,995.86	4,000	1,445.14	7,000
Header Total		416,940.99	468,366.39	654,558.28	645,961.57	594,496.97	606,994.78	724,453	587,222.42	738,598

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

429.415	Refunds	16.81	0.00	767.69	88.15	784.12	3,274.44	750	1,280.30	750
Header Total		16.81	0.00	767.69	88.15	784.12	3,274.44	750	1,280.30	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	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	647.73	
429.762	Dump Truck-Sewer Share									
429.765	Manhole Repairs	706.79	10,554.90	17,547.54	5,409.00	11,065.88	18,581.93	25,000	5,174.81	
429.766	CAT 420 Backhoe		94,669.50	0.00						
429.768	Sewer Inspection Camera				13,920.60					
429.805	I & I Elimination	578.44	938.20	0.00	0.00					
429.830	Road Work		20,518.69	31,339.87	3,372.54	16,685.09	1,151.60	15,000	0.00	
429.832	Sewer Flow Meter Pods					15,608.52	20,215.80	20,000	20,954.33	
429.835	Backhoe Tires									
429.836	Rims and Tires Truck # 1									
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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 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	0.00			
429.844	Root Control						9,289.72	10,000	9,970.52	10,000
429.845	Push Camera Cable							2,000	2,386.96	
429.846	Franklin Street Main Replacement							500,000	177,519.99	
429.847	Manhole Riser Rings									10,000
429.848	Ground Mats									5,000
Header Total		2,129.93	170,792.20	924,306.78	193,831.43	285,300.84	455,553.55	4,579,500	216,654.34	4,025,000

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

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	172,247	0.00	391,169
Header Total		0.00	0.00	0.00	0.00	0.00	0.00	172,247	0.00	391,169

----- TRANSFERS -----

492.023	Transfer to Debt Serv. Fund	36,195.00	23,568.70	21,211.83		0.00	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	272,874.40	41,693	158,519.02	266,465
Header Total		235,651.54	245,348.30	113,302.26	149,069.90	201,409.84	272,874.40	146,117	158,519.02	370,889

EXPENSES

1,156,045.80	1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	1,999,782.79	6,378,912	1,595,435.37	6,277,184
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SEWER FUND TOTALS									
TOTAL REVENUES	1,487,230.22	1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	2,228,611.52	6,378,912	2,180,511.81	6,277,184
TOTAL EXPENSES	1,156,045.80	1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	1,999,782.79	6,378,912	1,595,435.37	6,277,184
Surplus / Deficit	331,184.42	315,017.03	89,583.93	69,979.33	51,722.63	228,828.73	0	585,076.44	(0)

**THE BOROUGH OF EMMAUS
DEBT SERVICE FUND**

FUND 23

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- DEBT REVENUE -----										
392.010	Transfer from General Fund	696,874.89	702,075.60	756,859.36	803,815.35	751,905.42	183,008.92	1,132,300	985,212.78	977,711
392.030	Transfer from Fire Fund	10,617.86	11,583.12	11,583.12	11,583.12	11,583.12	33,123.89	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	0.00			
392.080	Transfer from Sewer Fund	31,863.73	28,282.44	21,211.83	0.00	0.00	0.00			104,424
392.300	Transfer from Building Sale Savings						2,872,497.86			
392.800	Transfer from GO Bond 2022						365,435.36			
REVENUES		778,301.02	770,223.60	810,866.14	815,398.47	763,488.54	3,454,066.03	1,165,424	1,018,336.67	1,115,259

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

PRINCIPAL AND INTEREST

409.750	Town Hall Server (matures 10/5/23)			22,323.36	22,323.36	22,323.36	22,323.36	22,323	22,418.36	
409.762	Parking Lot Loan									42,000
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	38,095.36	85,843	42,511.62	38,059
410.752	Police Firewall - (2023 - matures 10/26)							9,372	3,506.58	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	0.00			
411.800	Fire Aerial Truck (matures 11/1/26)	11,583.12	11,583.12	11,583.12	11,583.12	11,583.12	11,583.12	11,583	11,583.12	11,583
411.801	2021 Fire Pumper Truck (matures Summer 2024)						21,540.77	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	0.00	61,276	0.00	61,276
414.250	Codes Vehicle (2019 Hyundai) Lease (matures 4/4/22)				2,410.00	2,400.00	600.00			0
430.752	2019 Dump Truck (matures 3/1/23)			31,104.00	41,472.00	41,472.00	41,472.00	10,368	10,368.00	10,368

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>REVENUES</u>										
----- CAPITAL REVENUE -----										
340.120	Cash Balance Forward	122,579.10	149,706.00	729,966.44	0.00	0.00	4,191,921.73	7,657,646	9,817,766.55	
340.130	10th St. Culvert Fund									
341.010	Interest on Plgit	1,201.59	5,342.09	12,510.96	7,534.73	1,764.81	192,920.91		350,868.54	
391.000	Service Club Donations									2,800
391.412	Ambulance Donations			53,550.00	750.00		5,000.00		15,425.00	
392.412	South Mountain Medic									
393.000	Transfer from Gen Fd	413,731.39	417,803.47	79,277.76	3,537,437.19	325,289.41	525,669.44	609,683	545,707.78	1,141,735
393.001	Transf from Cap Fd					14,000.00	141,000.00		24,500.00	
393.002	Loan Proceeds						13,222,053.23			
393.003	Parking Lot Loan									400,000
393.006	Transfer from Water Infrastructure								244,187.14	
393.008	Sale of Loader					37,000.00				
393.010	General Authority Transfer	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			238,777.00						
393.015	Transfer from Sewer Infrastructur	199,456.54	221,779.60	92,090.43	149,069.00	201,409.84	272,874.40		158,519.02	
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		25,000.00	
393.019	Transfer from Building Savings									
393.020	Multimodal S. 2nd Street Grant						0.00	575,000	0.00	575,000
393.021	PA DCNR Grant							318,411	0.00	318,411
393.020	Radio Savings						30,000.00		15,000.00	
393.130	Transfer from PLGIT							30,000		192,150
393.411	Transfer from Fire		100,000.00	200,000.00	100,000.00		50,000.00		290,476.19	
393.412	Ambulance Grants	23,686.21	7,037.40	7,155.22	51,444.42	31,260.22	37,237.00			52,093
393.454	Transfer from Strickler Fund									
394.412	Trans. From GF to Amb. Cap	5,475.56	1,790.19	1,356.56				8,000		
395.010	Donation for Crosswalk Signal						0.00			
Header Total		831,006.39	955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	19,297,592.48	9,198,740	11,487,450.22	2,682,189

EXPENSES

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- GENERAL CAPITAL PROJECTS -----										
405.442	HR / Payroll Upgrades		33,591.00	0.00						
409.443	File Digitization Program									60,000
409.444	Accounting Bill Printer									1,300
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	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				
409.600	Historical House Repairs									25,000
409.664	Cost of Loan Financing						0.00			
409.665	Police Station Construction						51,226.63	138,838	210,684.41	
409.666	Central Station Construction						1,826,538.80	3,124,598	2,860,178.22	65,150
409.667	Town Hall Construction						2,654,655.22	2,612,245	2,917,630.66	
409.668	Construction Soft Costs and Contingencies						775,144.68	1,682,965	433,586.47	100,000
409.762	Parking Lot Purchase									400,000
409.763	Parking Lot Lease Buyout									75,000
Header Total		25,096.67	119,520.42	19,610.64	22,981.94	539,841.70	5,307,565.33	7,558,646	6,422,079.76	726,450

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

410.214	New K-9						0.00	15,000	15,000.00	
410.494	Radio Savings						20,000.00			
410.746	Police Cars	40,959.67	82,753.91	39,316.46	72,451.76	65,294.79	147,155.60	0		211,000
410.747	Mobile Data Computers						36,188.38			
410.750	Computer - Technology		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					58,502.00	0		
410.754	Police HVAC System			45,850.00						
410.755	Camera & Recording System - in	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	11,058.30	
410.760	Cameras - In-Car and Body					76,909.00				

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
410.800	Project Lifesaver	1,413.70	191.42	0.00						
410.761	Witness Interview Room Recorder						5,219.00			
410.762	Parking Kiosk							12,000.00	9,318.45	
410.764	Radar Signs									7,890.00
Header Total		123,221.37	102,099.64	85,166.46	89,784.88	168,327.97	267,064.98	38,064	35,376.75	218,890

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

412.221	Power Stretcher	13,035.00								
412.260	Vehicle Safety Upgrades						2,995.00	1,000	0.00	1,000
412.261	Equipment Replacement / Upgrades						5,204.12	2,000	1,415.98	61,659
412.326	Pagers / Radios	3,608.00								
412.474	Equipment Grant Purchase	23,686.21	7,037.40	56,080.23	57,507.27	45,322.96	1,307.20	50,900	62,233.67	54,297
412.475	Bullet Proof Vests									
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						0.00			70,000
412.751	Auto Charge System 6351		2,000.00	0.00						
412.753	Modems for Ambulance			818.73						
412.764	Wheelchair Van							0		0
412.765	Reeves Patient Carry									
412.766	Lucas CPR chest compressor				15,507.02					19,321
412.768	New Roof									
412.771	LifePak 15									41,214
412.772	Power Load Transfer									1,575
Header Total		40,329.21	9,037.40	56,898.96	77,468.58	46,762.92	9,506.32	53,900	63,649.65	249,066

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

414.750	Vehicle Lease Buyout						17,635.00			
Header Total							17,635.00	0	0.00	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						

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
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			27,882.87			
430.322	GPS Tracking Program									6,000
430.323	Service Truck # 36									105,000
430.324	Forklift									17,000
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	84,394.50	493,715
430.395	Crosswalk Signal - 5th and Chestnut									
430.749	Road Reconstruction		77,512.74	0.00						
430.751	Int'l 7500 Dump									
430.753	10th Street Culvert	80,321.20	21,350.73	217,426.27						
430.757	Pick-up Truck			26,869.00						
430.705	MS4 Mandate Work				42,412.45	18,962.55	5,884.65	25,000	4,208.52	50,000
430.760	Diagnostic Scanner					8,839.21				
430.761	CAT 926M Wheel Loader					67,084.00				
430.762	Street Scan Software						27,000.00			
430.763	Small Dump Truck							113,678	123,895.60	
430.764	Parts Washer - Mechanics						2,174.00			
430.765	Landscaper Truck						71,912.00			
430.766	Surveillance Cameras							44,000	39,709.00	50,000
430.767	Pole Building Insulation							50,000	37,827.45	
430.768	Garage Door Openers							14,000	13,119.39	
430.769	Ice Maker							3,000	2,887.24	
430.770	Compost Concrete Blocks							2,000	1,980.00	4,000
430.771	18' Trailer							19,000	19,622.36	0
430.772	Hydraulic Hose Machine							5,000	5,399.39	
430.773	Backhoe Grading Bucket							2,000	2,023.32	
430.774	Tow Behind Air Compressor							28,052	28,052.28	
430.775	Power Hand Tools							4,000	3,717.24	7,000
430.776	DEF Fluid Tank Electric Pump							1,000	1,252.11	

Header Total	277,435.20	175,750.40	244,295.27	42,412.45	94,885.76	134,853.52	885,730	368,088.40	732,715
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-----SWIMMING POOL CAPITAL OUTLAY-----

452.135	Refreshment Stand Equipment					699.00	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				
452.756	Diving Board					7,407.84				

THE BOROUGH OF EMMAUS
 CAPITAL RESERVE FUND
 FUND 30

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
454.902	Laura Street Playground									30,000.00
454.903	Seal Coating Machine									29,272.00

Header Total		9,784.21	16,367.24	43,520.60	46,275.17	117,396.43	33,812.37	662,400.00	202,778.98	572,377.00
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-----CONTINGENCY FUND-----

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

492.023	Transfer to Debt Services						3,237,933.22			0
492.030	Transfer to Fire Fund					400,000.00	0.00			0
492.040	Transfer to Road Fund							850,000.00		0
492.080	Transfer to Sewer Fund						405,775.00	56,240.00		0

Header Total		0.00	0.00	0.00	0.00	400,000.00	3,643,708.22	0.00	906,240.00	0.00
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CAPITAL RESERVE FUND TOTALS										
TOTAL REVENUES		831,006.39	955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	19,297,592.48	9,198,740	11,487,450.22	2,682,189
TOTAL EXPENSES		481,735.36	424,903.53	452,290.93	278,923.02	1,397,027.64	9,479,825.93	9,198,740.00	7,998,213.54	2,621,598.00
		349,271.03	530,401.44	1,045,291.36	3,652,453.32	(105,823.43)	9,817,766.55	0	3,489,236.68	60,591

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

through 12/31

Account Number	Account Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
----- REVENUES -----										
340.050	Liquid Fuels Allocation	325,481.73	341,716.90	349,371.67	340,460.11	315,629.89	321,319.00	324,581	330,807.73	325,806
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	211,014.14	320,676.02	431,931.35	282,753.92	297,755.00	329,531.18	300,000	334,507.84	150,000
341.010	Interest On PLGIT/Savings	3,940.47	9,541.02	12,674.53	2,475.06	165.04	7,065.18	2,500	27,273.99	5,000
354.072	Sale of Equipment				10,000.00	0.00	0.00	0	0.00	0
	TOTAL REVENUES	540,436.34	671,933.94	793,977.55	635,689.09	613,549.93	657,915.36	627,081	692,589.56	480,806
----- EXPENSES -----										
430.260	Minor Equipment				7,911.30	0.00	19,355.75	10,000	14,098.55	10,000
430.270	Computer-Related Expenses	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000	1,000.00	1,000
430.740	Machinery & Equipment	63,800.00	30,605.89	59,533.80	159,979.00	81,412.92	89,594.20	80,000	29,549.92	54,000
431.220	Street Sweeper Supplies		0.00	70.59	0.00	1,298.31	0.00	250	0.00	250
431.250	Sweeper Vehicle Maintenance		4,208.18	5,121.40	1,862.37	777.93	2,970.34	5,000	2,878.58	5,000
432.200	Purchase of Salt/Antiskid	31,326.92	60,866.00	38,304.03	30,109.26	41,880.43	53,077.89	60,000	40,838.78	60,000
433.220	Traffic Sign Maint-Supplies		6,715.33	1,494.10	2,553.40	5,653.40	5,090.31	18,000	19,020.03	28,000
433.361	Traffic Lights / Electric		7,092.36	6,881.88	6,684.27	6,514.57	6,057.22	7,000	5,991.49	23,000
433.377	Traffic Lights Maintenance		6,684.63	5,413.72	15,684.87	27,390.90	11,088.10	16,000	11,823.50	16,000
434.100	Street Lighting	123,633.40	119,457.86	112,728.47	107,831.09	115,190.59	121,800.04	0	1,316.91	0
438.245	Asphalt Patch Materials		26.52	0.00	0.00	0.00	7,329.82	4,000	16,513.45	8,000
438.247	Storm Sewer Materials		0.00	0.00	0.00	0.00	399.00	6,000	0.00	6,000
438.249	Street Painting Material		3,345.82	771.44	4,318.49	3,899.74	5,644.85	5,000	5,192.34	5,000
439.000	Road & Street Projects	0.00	0.00	279,904.20	0.00	0.00	0.00	350,000	140,268.43	250,000
480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	64,831	0.00	0
	TOTAL EXPENSES	219,760.32	240,002.59	511,223.63	337,934.05	284,018.79	323,407.52	627,081	288,491.98	466,250
	Surplus / Deficit	320,676.02	431,931.35	282,753.92	297,755.04	329,531.14	334,507.84	0	404,097.58	14,556