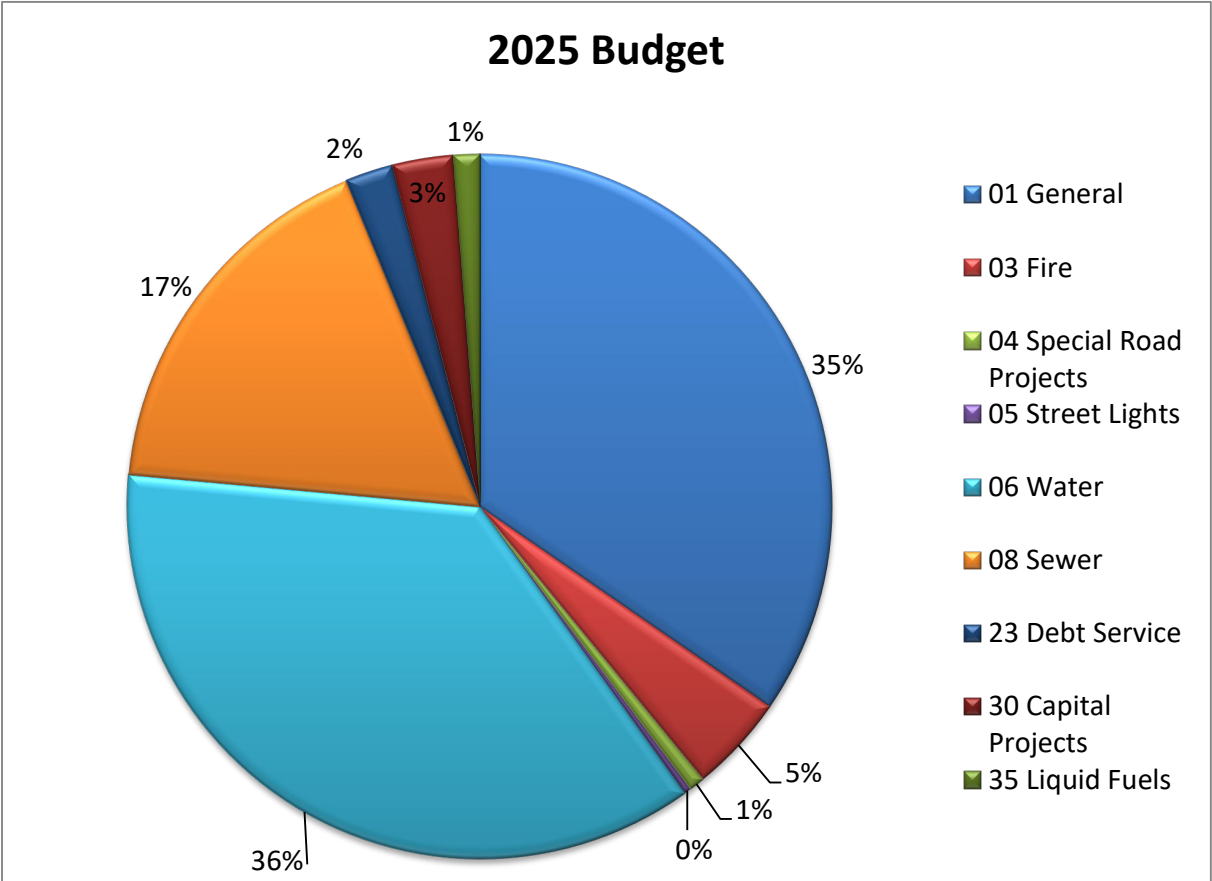


THE BOROUGH OF EMMAUS 2025 BUDGET

Adopted by Council on _____

THE BOROUGH OF EMMAUS
2025 BUDGET SUMMARY

Fund	Revenues	Expenses	Deficit / Surplus
01 General	\$15,021,896.00	\$15,021,896.90	(\$0.90)
03 Fire	\$1,937,920.00	\$1,937,919.63	\$0.37
04 Special Road Projects	\$311,000.00	\$311,000.00	\$0.00
05 Street Lights	\$140,600.00	\$140,600.00	\$0.00
06 Water	\$15,761,727.00	\$15,761,727.00	(\$0.00)
08 Sewer	\$7,525,068.00	\$7,525,067.62	\$0.38
23 Debt Service	\$954,827.00	\$954,827.00	\$0.00
30 Capital Projects	\$1,209,038.00	\$1,209,038.00	\$0.00
35 Liquid Fuels	\$527,600.00	\$527,600.00	\$0.00
TOTAL ALL FUNDS	\$43,389,676.00	\$43,389,676.15	(\$0.15)



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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	3,843,636.93	4,440,749.18	5,057,853.52	5,069,092.43	5,101,321.57	5,139,914.07	5,165,000	5,291,160.98	6,576,928
301.200	Prior Year	72,454.74	44,635.05	68,427.15	48,457.26	43,462.07	93,586.47	45,000	63,386.49	60,000
301.400	Delinquent Real Estate Taxes	55,546.50	69,545.85	50,237.28	69,251.36	70,306.85	40,511.60	65,000	96,581.96	60,000
	Header Total	3,971,638.17	4,554,930.08	5,176,517.95	5,186,801.05	5,215,090.49	5,274,012.14	5,275,000	5,451,129.43	6,696,928

----- TAXES - ACT 511 AND OTHER -----

310.000	Per Capita	79,909.06	84,939.25	79,988.05	89,350.03	79,479.35	81,221.67	82,000	80,304.95	80,000
310.100	Real Estate Transfer	279,715.10	256,465.97	307,462.61	302,729.52	328,008.75	304,174.97	275,000	319,086.79	290,000
310.200	Earned Income	1,544,807.01	1,547,630.31	1,541,046.07	1,643,916.83	1,836,686.22	1,930,138.87	1,800,000	2,011,841.41	1,900,000
310.500	Local ServicesTax	247,499.95	241,312.78	229,714.34	226,730.04	240,504.00	265,267.15	230,000	239,622.60	240,000
310.700	Mechanical Device	1,800.00	2,250.00	450.00	1,875.00	4,350.00	3,525.00	2,000	1,725.00	3,000
310.800	Business Priv. Tax	45,910.50	42,666.00	41,820.00	45,906.96	39,925.72	49,142.66	42,000	43,770.04	42,000
	Header Total	2,199,641.62	2,175,264.31	2,200,481.07	2,310,508.38	2,528,954.04	2,633,470.32	2,431,000	2,696,350.79	2,555,000

----- LICENSES AND PERMITS -----

321.330	Cat Licenses	6.00	18.00	0.00	0.00	0.00	0.00	0	0.00	0
321.610	Transient License	380.00	750.00	410.00	450.00	60.00	30.00	500	1,170.00	500
321.800	Cable Franchise	189,888.08	186,206.43	176,910.80	168,761.33	158,395.81	152,228.45	155,000	136,281.31	155,000
321.900	Moving Permits	579.00	603.00	957.00	505.00	578.00	440.00	500	557.00	500
	Header Total	190,853.08	187,577.43	178,277.80	169,716.33	159,033.81	152,698.45	156,000	138,008.31	156,000

----- OTHER PERMITS -----

322.800	Yd Sale- Auctions	200.00	130.00	245.00	100.00	120.00	155.00	100	140.00	100
	Header Total	200.00	130.00	245.00	100.00	120.00	155.00	100	140.00	100

----- FINES AND FORFEITS -----

331.110	Motor Vehicle	45,410.11	39,576.45	27,088.06	40,536.90	52,732.63	42,994.17	45,000	45,795.27	45,000
331.120	Non-Traffic Fines	15,043.66	4,856.19	6,487.84	6,413.19	11,243.32	13,049.30	9,500	13,840.99	9,500
331.130	State Police Fine	5,878.91	5,434.72	5,019.67	4,392.91	4,465.52	4,395.84	4,500	2,324.75	4,500
	Header Total	66,332.68	49,867.36	38,595.57	51,343.00	68,441.47	60,439.31	59,000	61,961.01	59,000

----- CASH AND DIVIDENDS -----

340.120	Fund Balance	1,015,703.00	608,357.00	770,864.19	1,525,330.68	1,955,648.17	2,853,635.57	2,900,000	2,385,120.27	1,000,000
340.123	Insurance Div.	267,630.66	190,247.84	616,977.71	613,055.62	354,553.22	106,385.07	25,000	134,559.71	144,915
	Header Total	1,283,333.66	798,604.84	1,387,841.90	2,138,386.30	2,310,201.39	2,960,020.64	2,925,000	2,519,679.98	1,144,915

----- INTEREST -----

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
341.010	Interest	3,491.30	12,562.44	6,199.89	1,273.86	7,831.49	33,730.33	20,000	74,764.87	30,000
	Header Total	3,491.30	12,562.44	6,199.89	1,273.86	7,831.49	33,730.33	20,000	74,764.87	30,000
-----RENTAL INCOME -----										
342.100	Rental on Land	239,406.22	273,673.87	220,444.17	32,807.52	32,242.31	32,682.73	46,507	42,877.02	44,447
342.200	Room Rental								250.00	225
	Header Total	239,406.22	273,673.87	220,444.17	32,807.52	32,242.31	32,682.73	46,507	43,127.02	44,672
----- INTERGOVERNMENTAL REVENUES -----										
354.010	General Authority	51,846.22	47,897.92	0.00	7,299.57	0.00	12,500.00	0	0.00	0
354.012	CDBG-Sidewalk	30,000.00	0.00	34,700.00	31,899.50	0.00	35,000.00	157,550	0.00	80,000
354.015	Federal Grants - FEMA	0.00	0.00	0.00	32,000.00	0.00	0.00	0	0.00	0
354.070	State Grants	12,140.71	243,408.09	187,985.54	0.00	4,500.00	43,385.00	0	43,385.00	0
354.071	Municipal Services	13,720.31	12,197.63	18,000.16	22,761.83	23,216.85	23,681.33	13,000	24,154.94	20,000
354.073	DEP Recycling Perf. Grant	34,443.00	60,602.00	0.00	36,746.87	16,978.86	14,999.98	15,000	23,301.74	15,000
354.077	Bullet Proof Vest	0.00	2,411.63	0.00	0.00	1,726.34	3,452.82	0	2,283.07	0
354.078	Misc. Grants								1,000.00	0
354.410	SRO Reimbursement	81,779.61	144,680.68	60,541.04	134,315.81	130,805.05	173,944.30	145,135	144,917.80	150,225
	Header Total	723,929.85	516,197.95	301,226.74	265,023.58	177,227.10	306,963.43	330,685	239,042.55	265,225
----- OTHER INTERGOV'T REVENUES -----										
355.010	Public Utility Tax (PURTA)	6,636.66	6,495.64	7,454.40	7,950.21	8,143.08	7,949.12	8,000	9,003.65	9,000
355.080	Liquor Licenses	7,600.00	3,350.00	2,750.00	600.00	3,350.00	3,950.00	3,500	3,650.00	3,500
355.140	State Pension	356,013.52	363,555.43	359,439.82	350,201.63	383,353.43	419,607.95	383,353	459,283.53	459,284
	Header Total	370,250.18	373,401.07	369,644.22	358,751.84	394,846.51	431,507.07	394,853	471,937.18	471,784
----- AMBULANCE REVENUES -----										
357.010	Amb. Interest	0.32	503.67	59.46	26.55	60.22	519.13	200	1,132.04	400
357.015	Federal Grant	0.00	0.00	0.00	4,279.18	0.00	0.00	40,272	0.00	0
357.070	Ambulance State Grants	7,037.40	7,155.22	34,677.77	0.00	0.00	10,000.00	10,000	0.00	15,000
357.080	Amb 3rd Party	661,705.08	717,527.23	637,935.98	629,988.81	694,322.73	731,335.16	670,000	810,440.37	627,500
357.085	Amb Subscription	81,520.00	81,019.85	20,065.00	910.00	60.00	40.00	60,000	1.00	60,000
357.086	Amb Non-Emergency	57,027.36	63,600.39	39,536.10	50,125.78	64,388.05	33,817.37	70,000	58,147.86	40,000
357.088	Amb Donations	20,575.52	25,893.82	24,946.34	25,519.13	21,445.00	24,885.00	23,000	24,020.00	23,000
357.089	Community Outreach	163.00	398.00	595.00	520.00	0.00	0.00	500	125.68	0
357.090	Amb. Record Requests	533.39	751.32	357.95	115.36	59.69	139.65	100	37.46	100
357.100	Ambulance - Misc Revenue	1,790.19	0.00	1.26	100.02	0.00	0.00	0	0.00	0
357.150	Sale of Equipment	0.00	0.00	605.00	0.00	0.00	1,100.00	5,000	330.00	0
	Header Total	830,352.26	896,849.50	758,779.86	711,584.83	780,335.69	801,836.31	879,072	894,234.41	766,000

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
-----PAYMENT IN LIEU OF TAXES -----										
359.000	Payment in Lieu of Taxes	16,610.00	17,096.00	17,458.00	16,395.00	17,553.00	16,803.00	16,500	18,889.00	16,500
		16,610.00	17,096.00	17,458.00	16,395.00	17,553.00	16,803.00	16,500	18,889.00	16,500
----- SERVICE CHARGES -ZONING -----										
361.340	Zoning Permits	26,989.00	35,672.20	28,995.00	34,310.16	30,240.50	25,116.50	28,000	37,093.00	28,000
361.500	Zoning Books/Ord	20.00	0.00	0.00	100.00	20.00	0.00	0	120.00	0
	Header Total	27,009.00	35,672.20	28,995.00	34,410.16	30,260.50	25,116.50	28,000	37,213.00	28,000
----- SERVICE CHARGES -----										
362.100	Police Reimbursements	24,015.06	18,840.75	1,118.00	3,151.00	16,118.91	42,040.39	22,000	27,094.30	22,000
362.110	Accident Reports	2,666.00	2,911.50	2,092.00	3,118.05	3,665.00	3,095.00	3,000	3,405.00	3,000
362.200	Fire Inspect	11,711.00	19,840.00	8,445.00	15,840.00	5,475.00	11,794.00	8,000	15,135.00	0
362.410	Bldg Permits	65,233.65	63,023.08	57,979.50	138,104.49	320,096.62	170,924.12	100,000	225,783.90	80,000
362.430	Plumbing Permits	4,520.00	4,113.00	3,234.00	6,848.50	16,852.50	7,454.50	7,000	12,671.40	5,000
	Header Total	108,145.71	108,728.33	72,868.50	167,062.04	362,208.03	235,308.01	140,000	284,089.60	110,000
----- SERVICE CHARGES - ADMINISTRATION -----										
363.100	Curb / Sidewalk Permit	2,578.50	2,509.50	2,097.00	1,872.52	3,520.00	1,757.00	2,500	2,413.00	2,500
363.110	Bid Packets	225.00	220.00	175.00	0.00	0.00	0.00	200	100.00	100
363.120	Code Violations	800.00	700.00	0.00	122.25	1,250.00	225.00	1,000	70.09	1,000
363.500	Street Excavating	4,700.00	22,100.00	3,200.00	5,025.00	18,125.00	1,874.75	5,000	39,656.66	25,000
	Header Total	8,303.50	25,529.50	5,472.00	7,019.77	22,895.00	3,856.75	8,700	42,239.75	28,600
-----REFUSE-SOLID WASTE-----										
364.100	Returned Checks	360.00	570.00	510.00	270.00	540.00	1,280.05	500	938.57	500
364.300	Refuse Bills	1,197,764.91	1,505,632.38	1,528,417.40	1,509,484.43	1,534,744.92	1,543,990.85	1,737,000	1,678,462.61	2,200,350
364.310	Delinquent Refuse Collection (Payment Plan)				34,523.74	17,155.57	36,130.23	33,000	29,416.22	33,000
364.315	Final Bill / Certification Fee					50.00	2,453.48	4,000	3,176.42	3,500
364.319	Dumpster Fees	12,060.00	10,330.00	11,925.00	13,440.00	13,510.00	13,380.00	13,000	13,385.00	13,000
364.350	Sale of Compost	6,495.00	6,850.00	1,490.00	5,140.00	3,615.00	4,662.50	3,500	4,824.00	6,000
	Header Total	1,216,679.91	1,523,382.38	1,542,342.40	1,562,858.17	1,569,615.49	1,601,897.11	1,791,000	1,730,202.82	2,256,350
-----HEALTH FEES-----										
365.200	Health Insp Fees	7,298.33	7,545.00	7,653.71	8,905.00	8,215.00	8,490.00	7,000	8,355.00	10,000
	Header Total	7,298.33	7,545.00	7,653.71	8,905.00	8,215.00	8,490.00	7,000	8,355.00	10,000
-----PARKS AND RECREATION REVENUE-----										
367.150	Park / Rec Development Fee	1,000.00	1,000.00	0.00	14,000.00	141,000.00	24,000.00	20,000	144,000.00	7,500

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
367.200	Swimming Pool Fees	119,494.45	126,864.00	0.00	136,800.70	153,714.75	140,403.00	140,000	178,793.05	150,500
367.250	Refreshment Stand Proceeds	39,626.48	46,091.97	0.00	58,212.62	70,256.09	62,640.56	60,000	65,012.20	60,000
367.300	Spec.Ent Donations	8,229.32	12,362.72	5,454.85	6,103.57	11,834.30	12,441.89	9,000	12,438.77	8,500
367.310	Fees/Donations	250.00	1,000.00	50.00	0.00	400.00	250.00	200	260.00	200
367.500	Community Gardens	1,010.00	1,330.00	1,475.00	1,914.47	1,475.09	1,995.00	1,400	2,882.87	1,855
367.800	Field Usage Fees	16,720.00	22,420.00	14,387.50	12,575.00	16,715.00	19,760.00	15,000	11,345.00	15,500
367.900	Pavilion Rentals	32,700.00	33,395.00	19,970.00	42,017.50	38,520.00	32,010.00	32,000	34,145.00	32,000
Header Total		219,030.25	244,463.69	41,337.35	271,623.86	433,915.23	293,500.45	277,600	448,876.89	276,055

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

380.100	Misc. Revenue	6,186.52	7,893.95	2,001.67	1,138.32	3,110.63	4,853.67	3,000	14,586.31	4,000
	Proceeds from Fixed Asset									
380.150	Sale	70,000.00	27,837.50	3,380,327.26	4,650.00	6,622.00	37,195.00	0	1.00	7,000
380.151	Use of Equipment	1,175.00	55.00	120.00	180.00	4,112.50	810.00	200	45.00	200
380.152	Convenience Fees	6,957.00	8,166.00	9,164.00	11,847.50	13,485.50	14,958.00	11,000	15,786.50	13,000
380.155	Employee Health Contribution	10,292.71	16,309.60	18,886.62	24,953.52	0.00	0.00	0	0.00	0
380.156	Retiree Health Contribution	9,592.63	8,889.83	18,482.30	18,994.92	20,196.64	20,548.37	20,564	32,760.94	25,567
380.158	Healthcare Wellness Grant	1,000.00	1,000.00	1,000.00	0.00	940.34	1,000.00	1,000	0.00	1,000
380.322	Handicap Parking App Fee	75.00	75.00	225.00	680.00	300.00	475.00	150	450.00	400
380.326	Parking Meter Revenue						1,271.56	2,000	3,387.96	0
380.410	Misc Police Rev	825.00	5,025.00	5,135.00	3,300.00	2,976.48	5,015.00	3,000	4,750.00	4,500
380.417	K-9 Donations	50.00	275.00	0.00	0.00	0.00	17,250.00	100	1,140.00	100
380.454	Service Club Donations								4,925.64	0
Header Total		111,683.88	76,576.93	3,435,341.85	65,744.26	51,744.09	103,376.60	41,014	77,833.35	55,767

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

383.000	Developer Reimbursable	90,309.00	133,559.19	217,472.89	199,814.93	140,815.25	45,865.46	100,000	43,551.03	50,000
Header Total		90,309.00	133,559.19	217,472.89	199,814.93	140,815.25	45,865.46	100,000	43,551.03	50,000

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

394.100	Prior Yr Refunds	140.44	553.04	472.02	0.00	13,672.97	15,242.91	5,000	3.90	1,000
Header Total		140.44	553.04	472.02	0.00	13,672.97	15,242.91	5,000	3.90	1,000

TOTAL REVENUE		11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	14,325,218.86	15,036,972.52	14,932,031	15,281,629.89	15,021,896
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES
FUND 01**

Account Number	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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GENERAL GOVERNMENT ADMINISTRATION

-----COUNCIL-----

400.113	Council Salary	16,854.00	16,854.00	18,650.00	20,050.00	20,050.00	20,050.00	20,050	20,050.00	20,050
400.161	FICA-7.65%	1,136.30	983.17	1,105.43	1,105.43	1,105.43	1,105.43	1,534	1,319.63	1,534
Header Total		17,990.30	17,837.17	19,755.43	21,155.43	21,155.43	21,155.43	21,584	21,369.63	21,584

----- MAYOR -----

401.112	Mayor's Salary	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600	3,600.00	3,600
401.161	FICA-7.65%	275.40	275.40	275.40	275.40	275.40	275.40	275	275.40	275
401.314	Legal Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,000	0.00	1,000
401.420	Mayor's Dues-Subscriptions	305.00	165.00	235.00	85.00	260.00	180.00	250	255.00	250
Header Total		4,180.40	4,040.40	4,110.40	3,960.40	4,135.40	4,055.40	5,125	4,130.40	5,125

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

402.075	Grant Disbursements	0.00	0.00	69,194.50	0.00	0.00	0.00	0	0.00	0
402.120	Boro Mgr Salary (59%)	64,612.02	73,242.10	77,764.36	78,171.58	81,793.96	84,947.76	85,278	98,046.56	104,563
402.130	Treasurer's Salary (64%)	49,652.89	50,941.28	55,287.90	55,368.56	59,159.10	58,498.82	60,639	60,758.76	63,064
402.140	Assistant Borough Manager (60%)			0.00	16,381.28	58,759.00	52,000.80	57,000	54,817.62	15,540
402.156	Administration Healthcare				0.00	47,951.51	51,321.00	56,487	47,499.61	34,193
402.161	FICA - 7.65%	8,733.10	9,461.55	9,790.25	11,435.27	15,242.32	15,091.92	15,523	16,432.20	14,012
402.220	Bank Fees	3,029.75	8,060.29	8,260.97	9,330.78	9,645.71	9,421.71	8,500	11,362.10	1,000
402.420	Dues and Membership	2,248.10	4,172.52	2,643.43	3,535.50	4,825.50	3,918.50	4,500	3,851.50	4,500
402.460	Seminars-Conferences	4,430.21	4,713.92	680.59	7,512.57	10,107.94	18,079.50	20,000	12,485.82	11,000
Header Total		132,706.07	150,591.66	223,622.00	181,735.54	287,485.04	293,280.01	307,927	305,254.17	247,872

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

403.114	Tax Collector Commission	37,549.95	41,402.09	46,381.92	44,970.79	31,300.72	33,863.82	34,000	34,559.14	34,000
403.161	FICA	2,541.12	3,167.26	3,548.22	3,440.27	2,394.50	2,590.59	2,601	2,643.78	2,601
403.220	Operating Expense	6,547.53	6,338.02	6,008.89	10,813.24	5,700.44	7,364.74	7,000	6,065.18	7,000
403.240	Per Cap Expenses	18,563.35	18,178.51	19,360.51	18,135.84	18,251.90	18,655.36	19,400	19,772.00	19,800
403.510	Prior Yr Tax Refunds	422.62	1,447.63	1,828.54	3,993.28	11,031.31	2,891.61	4,000	4,518.40	4,000
Header Total		65,624.57	70,533.51	77,128.08	81,353.42	68,678.87	65,366.12	67,001	67,558.50	67,401

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

404.314	Legal Services	132,220.06	59,281.61	44,164.41	38,972.91	31,115.30	59,025.58	65,000	111,190.21	80,000
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Account Number	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
	Header Total	132,220.06	59,281.61	44,164.41	38,972.91	31,115.30	59,025.58	65,000	111,190.21	80,000

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

405.140	Office Clerks Wages	34,796.65	35,275.81	44,078.77	39,556.48	41,055.30	44,926.33	46,226	51,939.71	50,689
405.156	Clerical Healthcare				0.00	24,847.32	26,229.72	29,867	29,782.55	33,266
405.161	FICA - 7.65%	2,642.45	2,668.15	3,690.80	2,965.20	3,072.14	3,376.30	3,536	3,906.89	3,878
405.210	Office Supplies	7,086.33	9,119.87	15,906.40	10,262.00	14,135.08	13,927.61	11,000	12,961.43	13,500
405.216	Maint.Office Equip	2,062.32	3,003.13	3,743.35	2,630.19	2,703.98	3,224.38	4,500	3,040.76	4,000
405.325	Postage	8,639.83	9,673.90	8,700.45	9,695.73	9,765.64	14,056.97	10,500	11,069.82	14,000
405.331	Mileage	1,694.95	1,642.10	1,579.47	1,357.66	1,668.35	2,861.49	1,700	1,749.44	2,500
405.341	Advertising	7,025.76	8,082.70	12,408.16	26,224.49	10,712.46	14,862.21	12,500	12,448.18	15,000
405.342	Printing	6,068.03	3,938.47	4,714.24	9,717.81	7,216.96	13,412.35	9,000	11,469.67	10,000
405.441	Jetpay Payroll Charges	4,749.66	31,224.95	26,252.55	25,728.25	24,059.95	24,791.67	24,000	25,874.33	25,000
405.460	Clerical Training	201.00	135.00	150.00	281.88	199.66	885.00	1,500	616.16	1,500
405.513	LCHA Payment	13,121.90	13,163.92	13,442.66	12,296.25	13,187.57	12,602.25	12,896	13,996.75	14,000
405.701	Computer Maint.	12,422.31	12,780.84	10,717.25	12,027.12	16,635.44	21,141.34	22,000	14,784.63	22,000
405.708	Software Contracts	45,270.99	41,255.63	56,288.49	62,984.12	79,361.89	133,489.48	129,000	130,086.56	137,000
405.709	Copy Machine	4,779.50	4,740.00	4,375.00	4,930.00	4,830.00	5,221.80	5,500	6,402.49	5,500
405.710	Safety Committee	7,999.57	8,101.87	10,440.27	8,000.00	8,016.67	7,926.98	9,000	9,422.98	9,500
	Header Total	158,561.25	184,806.34	216,487.86	228,657.18	261,468.41	342,935.88	332,725	339,552.35	361,333

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

406.154	Health Insurance Reimburse.	73,337.90	77,907.65	64,897.63	71,931.59	54,192.82	36,684.60	50,000	40,218.82	50,000
406.155	Health Insurance - Current	1,261,450.53	1,422,807.59	1,375,182.20	1,326,420.86	0.00	0.00	0	0.00	0
406.156	BC/BS-Retir. Employees	505,679.62	560,740.28	653,261.20	655,780.65	650,141.21	676,735.93	778,168	763,685.77	834,273
406.157	Life Ins.-Current Employee	23,804.56	26,162.15	25,794.25	29,656.06	28,363.53	28,939.11	31,177	29,892.69	31,340
406.158	Life Ins-Retired Employees	133.30	132.34	198.08	126.96	189.70	187.61	203	194.79	204
406.160	Employees Pension	298,820.37	304,315.01	313,406.00	335,564.74	345,465.27	345,465.00	176,581	177,830.79	163,278
406.161	Pension - Employer Match					909.30	14,214.71	15,000	36,913.43	44,277
406.162	Unemployment Comp	7,157.45	14,247.38	45,334.98	7,857.33	8,826.59	9,192.38	9,731	9,639.72	10,258
406.310	Law Enforcement Ins.	24,840.00	24,849.00	25,444.00	33,926.00	11,658.00	14,586.00	15,315	14,988.00	16,235
406.327	Property, Inland Marine, Fidelity I	10,919.53	11,973.00	13,050.96	10,328.76	10,205.50	10,896.62	18,008	18,198.96	24,515
406.328	Liability Insurance	27,227.61	24,182.00	25,914.52	26,766.00	29,935.00	24,022.00	25,223	41,166.60	27,571
406.350	Automobile Insurance	22,358.77	22,867.75	22,745.18	28,274.01	39,953.42	43,153.80	44,492	46,270.55	49,409
406.351	Volunteer Insurance	360.00	360.00	360.00	360.00	360.00	300.00	300	300.00	300
406.352	Umbrella Insurance	7,792.41	5,703.88	6,007.04	6,124.04	5,548.40	5,409.05	5,680	5,409.05	6,021
406.354	Worker's Comp. Ins	129,635.52	142,521.96	178,268.00	167,341.40	170,532.68	148,851.32	168,863	164,962.24	216,163
406.355	Public Official Liability Ins	7,680.60	7,142.00	6,997.12	9,225.30	2,067.70	9,007.70	9,459	2,543.35	10,025
406.358	Mgr-Treas. Bond	1,000.00	1,000.00	1,000.00	1,000.00	3,618.75	3,827.75	3,619	3,618.75	3,994
406.359	Insurance Broker	21,660.00	21,660.00	21,660.00	23,560.00	23,560.00	23,560.00	23,560	23,560.00	24,700

Account Number	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
406.454	Flood Insurance - 1803 House			0.00	0.00	1,704.00	1,704.00	1,704	1,766.00	1,854
	Header Total	2,423,858.17	2,668,571.99	2,779,521.16	2,734,243.70	1,387,231.87	1,396,737.58	1,377,083	1,381,159.51	1,514,417
----- ACCOUNTING / ACTUARIAL -----										
407.311	Auditing Services	13,677.60	13,800.00	7,025.00	8,385.00	5,787.50	8,947.50	7,500	7,762.50	7,500
	Header Total	13,677.60	13,800.00	7,025.00	8,385.00	5,787.50	8,947.50	7,500	7,762.50	7,500
----- ENGINEERING -----										
408.313	Engineering Services	32,697.43	31,371.30	75,061.53	66,831.11	32,587.21	100,559.61	70,000	150,284.02	100,000
408.314	Reimb. Development Services	86,534.73	138,005.25	221,289.72	189,780.17	144,691.87	48,089.52	100,000	52,324.30	50,000
	Header Total	119,232.16	169,376.55	296,351.25	256,611.28	177,279.08	148,649.13	170,000	202,608.32	150,000
----- GENERAL GOVT. OPERATING EXPENSE -----										
409.310	Janitorial Services	9,542.14	12,113.18	14,628.00	13,409.00	14,628.00	16,935.00	27,768	23,856.00	26,000
409.320	Codification Services	3,943.38	4,550.44	0.00	2,661.73	5,227.62	4,550.22	15,000	8,590.68	15,000
409.321	Telephone	5,584.47	6,298.75	5,826.11	6,595.25	6,388.10	7,539.17	7,500	8,444.94	7,500
409.360	Exercise Building			1,662.23	2,117.19	5,687.14	5,914.79	6,000	7,039.94	19,841
409.361	Electricity	48,292.29	37,330.60	31,476.51	6,428.06	9,486.33	14,739.42	14,000	15,441.43	19,200
409.362	Gas	1,293.22	958.66	870.46	750.28	790.70	1,479.86	3,000	421.39	3,000
409.373	Maint Buildings	5,222.84	3,885.74	11,490.15	9,640.18	1,918.36	5,989.15	7,000	7,912.42	7,000
409.700	Elevator Maint	3,407.04	3,710.93	3,345.89	3,619.93	0.00	457.94	3,800	465.66	3,800
409.701	Town Hall Security System	0.00	0.00	0.00	0.00	0.00	705.00	0	0.00	0
409.702	Parking Lot Lease					5,288.58	31,100.00	0	0.00	0
	Header Total	77,285.38	68,848.30	69,299.35	45,221.62	49,414.83	89,410.55	84,068	72,172.46	101,341

	EXPENSES	3,145,335.96	3,407,687.53	3,737,464.94	3,600,296.48	2,293,751.73	2,429,563.18	2,438,014	2,512,758.05	2,556,573

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>POLICE DEPARTMENT</u>													
410.120	Chief of Police	106,966	109,644.38	119,900.09	156,133	156,429.31	156,816	163,980.28	124,800	128,400.08	130,730	130,729.56	136,286
410.121	Deputy Chief			0.00	48,600	100,552.22	109,200	13,500.00	84,000	83,710.18	118,845	118,844.96	123,896
410.130	Wages	1,434,167	1,535,562.29	1,660,492.32	1,607,086	1,544,102.71	1,638,008	1,699,061.77	1,924,462	1,685,282.33	1,839,300	1,676,226.14	1,906,799
410.131	Wages - Court	6,166	10,913.26	8,050.83	10,000	3,041.52	10,000	11,566.20	10,000	10,284.91	11,000	13,193.12	12,000
410.132	P/T Wage	19,222	35,279.90	22,183.01	34,000	19,862.34	34,000	3,484.53	34,000	3,729.24	50,000	6,685.36	20,000
410.133	Animal Officer	7,322	8,349.72	6,768.42	8,431	8,430.76	8,684	8,683.74	8,945	8,944.26	9,213	9,212.58	9,489
410.134	Crossing Guard Expense	550	654.10	599.11	700	0.00	700	142.52	700	0.00	20,000	0.00	20,000
410.135	Wage Reimbursement	21,574	24,902.88	13,060.44	24,750	9,481.43	24,750	20,698.20	24,000	23,686.03	24,960	24,021.11	24,960
410.137	Downtown Service	15,107	7,183.92	7,619.83	16,000	14,468.40	17,500	19,871.38	17,500	21,248.30	35,000	20,648.75	25,000
410.138	Community Service	594	0.00	Crossing Guard	500	376.76	500	135.98	500	394.70	500	335.56	500
410.140	Clerk Salary	42,315	44,050.35	39,723.76	47,834	47,987.01	49,872	50,078.43	52,780	55,152.23	115,565	98,628.98	121,474
410.141	Data Entry	41,990	43,542.12	36,798.90	47,834	31,643.73	49,872	43,704.00	55,557	49,087.65	0	0.00	0
410.142	Park Police Wages	12,766	16,046.34	1,906.86	15,500	12,024.03	16,000	8,850.74	16,000	4,534.90	16,000	15,260.28	16,000
410.152	Health Exam	680	1,216.00	75.02	1,000	1,668.00	0	0.00	0	0.00	0	0.00	0
410.156	Police Healthcare					0.00	683,214	642,696.11	758,344	655,276.97	805,285	714,027.93	842,063
410.160	Police Pension	544,414	489,509.29	488,151.00	608,119	608,119.65	591,906	591,906.25	591,906	591,906.00	654,593	655,843.02	699,726
410.161	FICA	38,534	41,636.97	39,304.87	45,221	40,739.53	46,164	42,378.73	50,692	44,131.51	54,488	46,740.98	53,960
410.182	Longevity Pay	13,800	13,020.00	13,140.00	13,800	15,720.00	13,800	13,860.00	18,720	19,360.00	18,560	17,840.00	18,800
410.183	Overtime	276,270	298,185.05	268,669.32	290,000	253,106.23	290,000	283,832.13	290,000	333,605.27	290,000	397,231.82	360,000
410.184	Shift Differential	7,985	9,179.04	8,285.61	10,200	7,402.69	10,200	8,116.30	14,000	9,035.29	14,000	8,166.78	14,000
410.185	Sr Shift Wage	2,754	1,504.07	1,593.45	3,500	2,109.00	3,500	1,084.00	9,855	1,137.25	9,855	1,135.00	2,500
410.186	Comp. Time	0	246.58	3,947.29	2,500	2.00	0	0.00	0	0.00	0	0.00	0
410.191	Uniform	8,883	14,693.66	5,701.12	10,000	13,552.25	10,000	9,792.49	10,000	9,774.89	10,000	8,497.85	13,000
410.192	P/TUniform	0	159.00	99.00	500	447.00	500	0.00	500	0.00	500	0.00	500
410.193	Det Clothing	1,334	1,552.11	1,076.90	1,650	1,046.74	1,650	1,649.12	1,650	1,601.36	1,650	1,493.53	1,650
410.194	Clothing Allow.	6,000	6,000.00	5,775.00	6,000	5,850.00	6,000	5,700.00	6,000	6,000.00	6,000	6,000.00	6,000
410.195	Park Police Uniforms	525	433.78	0.00	500	913.00	500	164.00	500	1,159.10	500	1,674.51	1,000
410.196	Footwear Full-time	3,000	3,000.00	3,000.00	3,000	3,000.00	3,000	2,850.00	3,000	3,000.00	3,000	3,000.00	3,000
410.197	New Officer Hiring Costs					0.00	10,000	10,453.35	10,000	465.00	16,000	9,987.23	12,000
410.205	Work Place Safety	0	0.00	1,398.13	1,000	174.05	1,000	945.61	1,000	0.00	1,000	0.00	1,000
410.210	Office Supplies	2,372	2,496.59	2,847.04	3,000	2,142.63	3,000	3,365.61	3,000	2,711.04	3,000	2,848.41	3,400
410.214	K-9 Maintenance	2,526	3,172.31	3,250.69	4,500	3,117.94	4,500	3,041.74	4,500	5,894.37	4,500	5,633.02	6,000
410.220	Operating Exp	9,835	9,069.38	9,182.81	10,000	9,183.76	10,000	9,437.09	10,000	9,244.16	10,000	9,667.64	10,000
410.221	Animal Exp.	500	1,608.27	0.00	1,000	73.92	1,000	118.00	1,000	0.00	1,000	472.43	1,000
410.222	Humane Society	1,370	1,905.00	2,410.00	3,500	250.00	3,500	825.00	3,500	825.00	2,500	900.00	1,500
410.226	Custodial	6,529	8,247.91	8,586.00	8,586	7,870.50	8,586	8,586.00	8,586	9,847.50	14,632	13,632.00	13,465
410.231	Vehicle Fuel	20,846	20,599.61	15,188.48	22,000	19,860.11	22,000	23,883.29	22,000	32,754.54	32,000	29,524.30	32,000
410.242	Ammunition	7,523	7,978.80	5,802.01	8,250	10,705.07	9,075	13,382.04	9,000	15,097.48	9,000	8,741.28	10,000
410.243	Weapons and Equipment	2,225	5,645.81	12,843.27	6,000	2,934.03	6,000	4,976.88	6,000	5,934.86	6,000	4,486.76	18,000
410.250	Vehicle Repair	18,770	13,817.12	8,760.67	18,000	14,623.58	18,000	24,148.75	20,000	12,260.20	20,000	22,030.46	20,000
410.255	Bike Patrol Maint	471	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
410.256	Fire Range Expense	99	1,082.12	420.00	900	0.00	900	1,433.15	900	613.23	900	557.07	900

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
410.260	Towing Exp - Reimb	-305	(330.00)	410.00	0	(895.00)	0	(45.00)	0	1,085.00	0	0.00	0
410.321	Telephone Expense	10,404	13,365.93	9,881.95	11,500	13,949.33	16,500	17,649.24	16,500	18,344.99	18,000	19,582.19	18,400
410.326	Radio Equip/Maint	1,123	1,874.45	550.60	2,000	1,436.05	2,000	2,317.30	2,000	1,975.40	4,000	429.70	4,000
410.328	Copier Maintenance	5,240	4,977.19	4,976.44	5,685	5,551.20	5,685	5,561.95	5,685	5,883.52	6,327	6,736.70	6,700
410.342	Printing Services	2,101	850.48	929.18	1,800	1,719.81	1,800	1,906.71	1,800	1,216.46	1,800	2,327.47	2,500
410.361	Electric	13,544	11,349.25	12,279.28	15,000	13,160.63	15,000	14,478.32	15,000	15,043.56	15,000	16,426.97	20,400
410.362	UGI - Gas	10,255	4,734.63	7,357.73	10,500	6,938.11	10,500	7,635.20	10,500	7,596.24	9,500	7,262.79	9,300
410.373	Building Maint	9,955	19,493.81	6,989.63	10,200	6,887.12	10,200	2,932.56	10,200	7,529.48	10,200	9,556.42	10,200
410.460	Schools & Conf	8,838	7,390.66	7,741.39	10,000	7,129.43	10,000	9,907.04	20,000	15,577.59	20,000	12,057.32	20,000
410.470	Special Projects	683	1,000.00	0.00	1,000	885.80	1,000	0.00	1,000	429.99	1,000	0.00	1,000
410.473	Lehigh Response Team	3,584	3,563.89	3,170.35	4,500	3,869.53	4,500	1,623.52	4,500	4,080.24	4,500	177.70	4,000
410.474	Grant Equip Purchase	6,446	15,935.96	6,638.34	0	2,835.91	0	5,272.04	0	46,675.20	0	54,098.86	0
410.475	Bullet Proof Vests	3,413	2,788.18	5,040.62	5,590	5,590.00	15,644	8,968.94	3,600	2,253.46	1,200	1,164.81	3,600
410.476	Weight Scales	228	388.00	0.00	1,000	0.00	1,000	0.00	1,000	983.00	1,000	0.00	1,000
410.477	Mobile Computer	4,802	4,801.53	6,351.53	5,500	5,773.38	5,500	5,088.17	5,500	4,764.71	5,500	4,806.65	5,500
410.478	Speedboard Maint.										0	0.00	5,000
410.479	Equip Purchase	4,095	3,986.12	5,070.49	8,500	2,090.98	8,500	6,855.57	8,500	3,938.50	8,500	1,850.99	8,500
410.481	Accreditation	3,998	5,760.06	4,343.48	4,000	5,573.89	1,000	1,250.00	1,750	1,250.00	4,500	1,717.27	1,800
410.510	Computer Maint.	47,250	43,559.36	69,406.97	62,000	70,682.04	7,500	6,170.05	20,340	18,567.03	12,000	10,749.41	12,000
410.511	Software Licensing						38,000	43,584.51	28,075	31,402.73	42,000	26,073.86	61,250
410.512	Server IT Management						55,000	62,948.60	102,440	83,063.43	117,500	98,411.42	108,130
410.762	Parking Kiosk Costs									0.00	1,300	1,925.98	0
410.800	Project Lifesaver								1,500	41.47	1,500	472.63	0
EXPENSES		2,825,137	2,941,569.22	2,977,739.23	3,258,869	3,126,190.11	4,083,226	3,956,488.13	4,467,787	4,117,791.83	4,645,403	4,359,747.56	4,865,148

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>AMBULANCE CORPS</u>										
412.120	Full-time Chief	77,552.82	78,594.06	41,670.20	41,868.17	60,979.68	79,040.00	87,000	86,907.63	95,000
	Director of Emergency Services -									
412.121	25%	40,760.00	21,039.94	22,548.20	21,731.50	23,463.98	24,320.06	23,835	25,506.49	0
412.122	Administrative Assistant	25,428.00	26,471.26	28,643.65	31,243.10	24,925.80	27,682.73	28,891	29,031.92	61,237
412.132	Full-time	239,917.35	269,350.67	308,552.33	306,914.61	288,012.77	261,426.98	319,633	301,770.90	310,169
412.134	Overtime	35,399.60	29,997.37	19,530.19	38,000.02	45,293.52	84,341.93	55,000	81,810.38	70,000
412.135	Part-time	245,468.70	279,392.87	210,951.37	181,559.48	189,655.00	257,129.16	327,135	298,889.75	284,056
412.140	Data Entry	63,485.47	66,266.27	70,956.42	60,010.51	0.00	0.00	0	0.00	0
412.156	Ambulance Healthcare				0.00	160,812.30	134,944.18	137,299	145,294.80	135,599
412.161	FICA - 7.65%	54,921.61	58,242.33	53,117.86	50,717.54	47,969.94	56,490.40	64,374	62,966.78	62,765
412.187	Marketing Expenses	306.17	0.00	266.76	0.00	0.00	197.86	500	1,209.54	1,000
412.191	Uniforms / Boots	7,312.01	7,488.66	4,583.49	5,723.29	6,230.92	3,118.43	6,200	6,043.24	6,200
412.205	Work Place Safety	500.00	354.00	99.40	60.78	245.70	748.50	1,000	59.33	1,000
412.210	Office Supplies	4,009.15	4,975.56	4,317.77	3,841.91	3,977.09	4,943.88	4,500	4,157.99	4,500
412.211	Computer Software	18,080.96	20,337.91	18,551.45	20,272.52	22,137.86	26,593.52	22,000	20,732.78	22,000
412.212	Maint Lifepak15's	7,685.57	8,475.42	6,264.76	7,797.60	7,470.60	21,500.00	21,500	21,756.85	18,500
412.219	Oxygen	6,050.08	5,516.35	5,520.90	6,307.83	8,421.67	2,703.33	5,000	2,476.78	4,000
412.220	Medical Op Supplies	9,760.52	11,750.68	19,690.62	12,820.40	11,495.03	10,365.61	13,700	12,240.55	13,700
412.221	Laundry Custodial / Janitorial Dues, Subscriptions,	2,320.67	2,875.73	3,191.17	2,726.30	3,032.31	4,118.20	3,200	5,734.10	6,500
412.229	Memberships	1071.39	1,080.40	928.60	843.75	75.00	207.90	1,200	373.00	750
412.231	Diesel	9,450.86	11,816.93	6,005.39	10,081.87	8,516.65	13,995.63	16,000	11,039.67	16,000
412.250	Amb.Repair	8,703.29	10,569.36	3,446.79	11,547.58	7,778.09	22,025.61	12,000	10,298.24	12,000
412.315	Billing Contracted Services			0.00	20,933.17	39,617.67	41,504.24	50,000	52,233.14	55,000
	Ambulance Subscription									
412.316	Services			0.00	0.00	0.00	0.00	12,000	0.00	12,000
412.321	Telephones	2,297.13	2,747.35	3,679.94	4,253.29	5,522.76	5,717.81	6,200	5,583.91	6,310
412.322	Dash Cam / GPS System					0.00	2,475.90	3,775	2,918.50	3,775
412.325	Postage	4,328.16	4,197.73	1,648.25	824.49	46.57	35.34	2,500	16.23	2,500
412.327	Radio Maint	1,803.00	1,847.45	539.25	1,841.24	79.00	754.00	2,500	824.00	1,500
412.342	Printing	4,776.01	3,690.69	831.28	215.00	208.00	104.00	1,000	104.00	1,000
412.360	Electric	1,908.96	1,756.64	1,763.16	1,918.84	2,474.26	4,545.50	5,000	4,052.33	6,000
412.362	Natural Gas Heat	689.06	658.81	656.92	757.31	788.97	837.22	2,000	1,424.40	2,600
412.373	Building Maint	5,289.13	4,305.74	3,510.66	3,489.27	4,988.66	6,172.03	5,000	5,024.33	6,000

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
412.415	Refunds	2,573.60	4,131.97	1,982.15	3,495.74	4,030.87	7,307.02	5,000	2,702.06	5,000
412.460	Training	7,213.80	6,066.76	431.33	5,833.13	5,968.73	18,679.87	17,500	12,170.69	20,000
412.510	Community Outreach	996.28	724.38	283.71	291.59	484.48	140.14	1,500	608.82	1,500
412.709	Copier Lease	1,282.60	1,272.00	1,543.00	1,644.00	1,644.00	1,644.00	2,600	1,644.00	2,600
412.751	Computer Equipment	3,421.45	4,119.22	3,241.99	0.00	2,904.22	2,868.39	3,000	2,543.61	3,000
EXPENSES		895,435.81	950,731.76	848,948.96	859,565.83	989,252.10	1,128,679.37	1,269,542	1,220,150.74	1,253,761

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>PLANNING / ZONING</u>										
414.124	Zoning Off.Salary	46,838.84	48,664.82	52,161.93	54,338.30	70,607.55	83,969.00	99,840	99,952.50	108,806
414.125	Assistant Code Official	0.00	13,934.63	48,797.93	60,000.20	71,153.65	0.00	0	0.00	0
414.130	ZHB Salary	3,640.00	3,835.00	3,900.00	3,900.00	3,315.00	3,120.00	3,900	3,900.00	3,900
414.131	Planning Commission Pay				0.00	1,450.00	900.00	4,200	1,040.00	4,200
414.132	Fire Inspector	16,299.68	17,349.00	10,423.56	18,405.00	18,957.12	19,525.80	20,112	20,111.52	0
414.140	Zoning Clerk	12,762.65	13,321.95	14,312.89	14,521.11	16,996.79	16,767.75	17,335	17,659.76	19,571
414.156	Codes Healthcare					34,547.85	38,772.07	54,385	54,378.35	59,779
414.161	FICA - 7.65%	6,411.93	7,675.88	9,864.98	11,521.55	13,703.70	8,729.48	11,122	10,798.14	10,440
414.210	Planning Supplies	3,881.63	7,866.05	1,586.29	1,635.77	6,206.26	1,956.71	7,900	3,152.44	10,000
414.231	Vehicle Fuel	223.72	193.55	124.47	375.92	577.05	1,514.52	2,500	2,459.14	2,500
414.250	Vehicle Maintenance	772.21	4,732.54	421.91	411.51	4,728.81	1,081.57	3,500	624.93	3,500
414.302	Elec. Inspections	14,685.00	23,018.60	15,855.00	23,736.66	43,458.06	70,815.92	15,000	7,547.94	10,000
414.313	Consultant				26,000.67	80,049.49	15,676.59	20,000	2,400.68	8,000
414.314	Planning / Zoning Legal	16,889.65	24,545.50	20,738.06	14,995.86	12,756.50	9,085.00	18,000	23,501.90	18,000
414.315	Code Expenses	4,160.70	2,748.15	1,019.08	2,910.12	3,009.54	4,915.45	5,000	1,645.15	5,000
414.316	Stenographer	1,440.00	2,480.00	1,775.00	2,802.50	2,473.05	1,720.00	1,800	2,965.00	2,500
414.321	Telephone	319.37	977.39	1,285.09	2,853.65	2,972.55	3,037.64	3,750	2,330.46	3,750
414.322	GPS for Vehicles					0.00	420.59	455	492.70	455
414.325	Postage	1,977.77	2,080.69	1,866.40	2,947.47	1,575.87	663.17	3,000	450.87	2,000
414.341	Advertising	1,693.78	4,601.76	2,891.90	3,816.24	1,885.73	2,141.78	3,000	1,792.56	3,000
414.460	Dues-Conferences	215.00	600.00	774.00	1,580.00	3,112.56	9,616.45	8,000	6,067.85	8,000
414.461	Certification Tests	0.00	0.00	565.00	2,163.30	2,128.00	1,080.20	3,000	2,434.30	3,500
414.700	Demolition / Repair to Buildings	0.00	0.00	5,000.00	10,000.00	10,000.00	0.00	0	0.00	0
414.701	Computer Costs		0.00	761.33	1,857.51	471.34	2,532.95	2,500	1,757.57	2,500
414.709	Copier / Printer								0.00	3,700
414.751	Computer Software		37,205.27	4,964.72	10,259.89	7,826.06	10,653.02	25,000	5,614.29	25,000
EXPENSES		136,711.93	220,465.78	199,089.54	271,033.23	413,962.53	308,695.66	333,299	273,078.05	318,101

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
-----EMERGENCY MANAGEMENT-----										
	Emergency Management									
415.120	Coordinator	2,028.96	1,393.36	0.00	0.00	0.00	0.00	0	0.00	0
415.161	FICA - 7.65%	155.20	106.59	0.00	0.00	0.00	0.00	0	0.00	0
	Operating									
415.220	Supplies	411.00	0.00	413.94	1,950.00	2,579.90	2,307.00	3,000	3,250.00	3,000
415.321	Telephone	257.57	264.19	0.00	0.00	0.00	0.00	0	0.00	0
	Header Total	2,852.73	1,764.14	413.94	1,950.00	2,579.90	2,307.00	3,000	3,250.00	3,000
-----CIVIL SERVICE COMMISSION-----										
419.318	Legal	3,425.12	5,330.12	2,443.05	4,288.56	3,463.05	3,934.04	5,000	1,806.15	5,000
419.341	Advertising	665.56	293.00	301.42	178.80	303.65	410.51	500	204.21	500
419.461	Expenses	4,156.25	7,793.96	5,786.59	4,865.40	7,125.00	14,500.00	8,000	3,600.00	8,000
	Header Total	8,246.93	13,417.08	8,531.06	9,332.76	10,891.70	18,844.55	13,500	5,610.36	13,500
-----HEALTH DEPARTMENT-----										
421.120	Officer Salary	15,252.00	15,710.04	16,181.04	16,667.04	17,167.08	17,682.12	18,213	18,212.52	18,759
421.140	Secretary	1,758.00	1,811.04	1,865.04	1,760.99	1,978.68	2,035.88	2,099	2,097.08	2,162
421.161	FICA - 7.65%	1,300.60	1,338.93	1,390.41	1,419.75	1,462.18	1,506.58	1,554	1,551.93	1,600
	Operating									
421.220	Supplies	227.16	109.95	107.65	41.40	88.36	1,462.77	500	688.43	750

Header Total	18,537.76	18,969.96	19,544.14	19,889.18	20,696.30	22,687.35	22,366	22,549.96	23,271
EXPENSES	29,637.42	34,151.18	28,489.14	31,171.94	34,167.90	43,838.90	38,866	31,410.32	39,771

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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PUBLIC WORKS DEPARTMENT

----- COMPOSTING -----

427.131	Staff Wages	19,635.34	22,857.01	1,490.58	11,992.22	9,405.76	25,644.65	20,000	29,216.72	25,000
427.450	Contracted Services	793,501.05	879,251.64	985,100.71	965,475.43	949,582.87	970,262.34	1,008,904	1,016,365.19	1,506,991
427.500	Refuse Civil Complaints	274.50	0.00	91.50	91.50	0.00	0.00	0	0.00	0
427.510	Refunds - Ref. Collect.	842.37	0.00	129.89	0.00	0.00	759.80	500	385.00	0
427.700	Processing Charges	3,570.04	1,638.42	2,152.74	3,321.14	999.88	13,267.88	5,000	994.10	5,000
Header Total		817,823.30	903,747.07	988,965.42	980,880.29	959,988.51	1,009,934.67	1,034,404	1,046,961.01	1,536,991

-----GENERAL OPERATING EXPENSES-----

430.122	Director Salary (39%)	35,059.96	35,635.34	38,845.14	38,121.46	53,676.55	38,719.20	38,808	38,953.85	40,360
430.123	Asst. Direct Salary			0.00	0.00	0.00	0.00	0	0.00	0
430.124	Code Inspect Salary	7,806.56	8,110.76	8,693.61	9,056.34	11,767.92	13,994.77	16,640	16,658.75	18,134
430.130	Public Works Wages	510,488.09	583,760.43	563,093.88	624,513.65	528,850.95	524,112.05	491,482	515,110.42	510,328
430.137	Mechanic Wages	188,279.20	180,152.65	191,052.80	110,815.69	126,105.25	121,772.65	143,060	147,387.04	131,340
430.140	Clerical	8,508.59	8,881.18	9,552.96	9,840.94	10,181.15	11,178.50	11,556	11,773.11	12,547
430.156	DPW Healthcare			0.00	0.00	300,705.19	248,452.75	291,403	251,902.75	255,541
430.161	FICA - 7.65%	59,382.46	64,281.14	62,072.30	68,966.20	62,430.86	61,078.32	60,234	60,791.23	61,635
430.183	DPW Overtime			0.00	37,855.38	47,945.74	27,740.48	57,847	27,113.26	59,875
430.205	Workplace Safety	838.73	2,495.59	414.24	1,010.95	2,603.86	2,457.89	3,000	1,959.64	3,000
430.220	Operating Supplies	15,632.55	12,654.68	12,365.87	13,049.32	9,577.67	10,446.71	14,500	14,993.66	16,660
430.231	Vehicle Fuel	40,819.71	33,680.38	23,002.85	37,921.66	39,715.86	52,795.56	50,000	35,001.37	55,000
430.237	Mechanic Tools	759.86	3,928.87	683.28	1,688.46	2,278.33	1,847.22	5,500	1,093.76	5,500
430.250	Vehicle Repair-Maint.	50,742.75	70,463.28	38,782.03	46,992.36	67,902.45	42,017.10	55,000	60,168.17	66,664
430.310	Janitorial / Cusodial								0.00	1,617
430.321	Telephones	2,266.05	2,558.28	2,413.68	3,256.17	5,905.94	3,523.23	5,000	3,816.54	5,000
430.322	GPS / Cameras								0.00	7,500
430.327	Radio Maintenance	215.70	892.90	372.70	2,561.85	433.00	0.00	1,000	637.67	3,000
430.361	Electric for 2 Garages	7,156.73	6,574.99	7,246.30	8,656.74	9,676.93	11,287.13	11,000	9,686.07	13,200
430.362	Natural Gas	3,649.03	2,735.82	2,725.35	2,821.37	3,157.30	3,096.24	3,700	2,761.17	4,000
430.367	Fuel Oil	2,351.70	2,316.17	1,814.83	2,612.59	4,252.91	3,627.10	4,500	2,953.83	4,500
430.373	Bldg Maint. / Repair	6,054.42	13,479.74	1,604.08	12,746.69	12,377.50	9,278.42	9,000	11,216.35	14,000
430.374	Mechanic Diagnostics	794.30	597.84	648.72	610.56	742.53	820.44	800	0.00	800
430.440	Uniforms & Shoes	4,573.20	6,758.38	5,599.19	6,042.62	3,804.96	3,402.82	6,000	6,822.72	6,000
430.441	CDL Test - Drug / Alch.	1,033.00	1,034.50	1,261.50	48.63	1,109.49	12,565.41	15,000	11,425.64	15,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
430.460	Training	1,440.00	1,224.98	4,378.40	3,432.61	3,191.54	5,000.00	5,000	3,181.90	5,000
430.701	Internet				0.00	2,185.68	2,060.00	2,000	2,016.00	2,000
430.751	Software Costs			0.00	20,000.00	20,000.00	1,695.39	15,000	4,298.87	15,000
Header Total		949,052.59	1,042,217.90	976,623.71	1,062,622.24	1,330,579.56	1,212,969.38	1,317,030	1,241,723.77	1,333,201

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

431.130	Wages	5,157.52	6,100.09	5,854.21	6,392.63	3,423.19	5,939.32	7,986	8,703.07	8,102
Header Total		5,157.52	6,100.09	5,854.21	6,392.63	3,423.19	5,939.32	7,986	8,703.07	8,102

-----TRAFFIC LIGHTS & STREET SIGNS-----

433.220	Sign Maint-Supplies	457.59	1,243.65	1,741.54	2,912.77	2,924.64	5,859.50	5,000	925.10	8,853
Header Total		457.59	1,243.65	1,741.54	2,912.77	2,924.64	5,859.50	5,000	925.10	8,853

-----CURB / SIDEWALK-----

435.100	Borough Property	32,199.60	0.00	35,979.25	33,049.50	0.00	45,845.00	173,305	145,000.00	90,000
435.300	Contractor Reimb	165.00	(941.00)	2,610.00	(2,357.00)	(736.00)	(990.00)	0	(925.00)	0
Header Total		32,364.60	(941.00)	38,589.25	30,692.50	(736.00)	44,855.00	173,305	144,075.00	90,000

-----STREET / ROAD MAINTENANCE-----

438.245	Asphalt Patch Mat.	0.00	0.00	0.00	0.00	0.00	0.00	0	206.23	0
438.250	Street Weed Spraying	150.00	487.55	(74.97)	20.10	456.15	510.45	500	500.00	2,000
Header Total		150.00	487.55	(74.97)	20.10	456.15	510.45	500	706.23	2,000

439.246	Crack Sealing	358.62	782.53	1,506.30	3,368.00	5,028.20	3,522.25	8,000	6,896.50	8,000
439.247	Equipment Rental	2,597.25	2,135.00	702.54	0.00	1,149.26	1,011.58	2,500	1,493.00	2,500
Header Total		2,955.87	2,917.53	2,208.84	3,368.00	6,177.46	4,533.83	10,500	8,389.50	10,500

EXPENSES	1,807,961.47	1,955,772.79	2,013,908.00	2,086,888.53	2,302,813.51	2,284,602.15	2,548,725	2,451,483.68	2,989,647
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>PARKS AND RECREATION</u>										
-----SWIMMING POOL-----										
452.120	Pool Manager	13,230.84	13,928.45	289.40	16,303.35	14,425.21	14,385.45	15,300	15,977.00	15,759
452.139	Lifeguard Wages	54,138.97	63,606.65	0.00	53,698.17	71,982.71	67,826.47	73,500	65,443.94	76,000
452.161	FICA - 7.65%	5,153.81	5,931.45	22.14	5,355.13	6,610.18	6,289.23	6,793	6,228.78	7,020
452.200	Swim Lessons						3,770.00	4,000	1,355.00	4,000
452.220	Pool Supplies	2,608.78	2,263.23	143.21	3,470.57	2,847.69	3,685.30	3,000	10,484.67	10,000
452.221	ID Picture-Swim Tag	700.45	342.83	0.00	3,723.33	78.45	555.30	1,000	420.32	1,000
452.222	Pool Tools and Equipment	1,245.49	2,418.79	953.12	1,011.00	713.64	6,012.10	1,000	2,316.71	4,000
452.300	Water Quality Service/Chemicals	22,209.80	18,410.85	4,814.10	21,859.85	21,836.32	37,135.55	22,000	25,420.02	26,000
452.310	Bath Mat Lease	1,653.06	2,632.50	0.00	2,958.36	2,532.92	3,147.45	3,150	2,087.18	3,150
452.321	Telephone	258.17	264.24	263.07	310.94	247.15	278.52	290	282.21	290
452.361	Electric	7,519.47	5,985.07	1,054.46	6,403.90	7,286.86	8,893.14	8,900	8,914.16	10,800
452.373	Pool-Build. Maint	7,257.39	15,681.42	1,551.53	2,496.77	5,132.62	7,886.80	8,500	6,420.84	8,500
452.460	Training	0.00	1,300.00	0.00	1,500.00	750.00	750.00	1,500	780.53	1,500
452.814	Pool Improvements - paint	3,254.46	7,029.27	0.00	7,021.83	4,247.31	5,105.55	5,000	5,617.46	8,500
Header Total		119,230.69	139,794.75	9,091.03	126,113.20	138,691.06	165,720.86	153,933	151,748.82	176,519
----- PARKS -----										
454.122	Public Wks Cord. (8%)	7,191.71	7,310.08	7,968.13	7,819.76	11,010.64	7,942.40	7,961	7,990.68	8,279
454.123	Parks and Facilities Director						21,201.90	76,440	86,686.40	12,173
454.130	Wage- Full/Part time	102,185.39	113,359.24	74,624.73	22,789.34	80,113.55	129,865.36	247,339	183,359.21	217,189
454.132	Park Program Wages							0	0.00	0
454.133	Park Program Supplies							0	0.00	0
454.134	Refreshment Stand Wages	18,777.29	21,767.42	0.00	21,977.37	27,679.61	26,391.32	28,500	29,336.16	32,000
454.135	Refreshment Stand Supplies	16,690.84	23,972.11	0.00	25,160.66	28,884.17	24,097.13	25,000	27,734.73	28,000
454.156	Health Insurance					(515.74)	71,533.45	127,234	132,757.74	41,867
454.161	FICA - 7.65%	9,766.75	10,849.44	6,232.38	4,881.96	10,456.86	14,511.87	28,555	23,916.49	21,644
454.183	Overtime			0.00	11,642.79	19,372.46	1,498.84	13,028	5,746.36	13,284
454.220	Supplies-Equipment	8,884.86	10,304.72	4,175.33	8,467.78	5,768.80	7,325.84	10,000	2,083.35	10,000
454.221	Athletic Field Supplies	0.00	1,950.30	724.75	1,696.65	0.00	0.00	1,500	1,519.48	3,000
454.222	Field Maintenance	3,310.51	5,894.90	2,415.48	836.50	19.49	0.00	6,000	2,682.00	6,000
454.223	Tools and Equipment	1,977.92	735.00	0.00	459.00	123.29	2,339.94	2,500	1,454.61	2,500
454.231	Gasoline / Diesel	5,900.60	6,954.54	3,341.12	7,819.59	1,373.54	4,589.07	6,000	4,414.15	6,000
454.250	Repairs-Vehicles	6,140.10	5,769.36	1,928.75	5,766.79	2,845.62	3,974.75	6,000	3,449.63	6,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
454.300	Special Ent.Commit	10,233.52	12,362.72	5,621.15	9,532.75	11,834.30	14,969.31	14,500	17,938.77	18,000
454.321	Telephones	257.67	264.64	465.82	842.33	999.22	1,141.43	1,300	1,957.72	1,300
454.361	Electric Pk Facilities	16,396.46	14,335.08	12,674.43	13,648.20	14,911.73	14,008.96	15,000	15,997.97	18,000
454.362	Natural Gas - Long Building	610.59	148.15	204.15	214.02	234.21	257.21	500	261.76	550
454.371	Lawn Maintenance	50,708.49	54,621.28	52,953.14	51,230.34	94,773.98	95,721.78	97,636	97,636.14	97,636
454.373	Building Maint.	4,253.26	7,034.22	15,236.44	7,193.42	7,233.41	7,817.41	7,000	3,099.07	14,500
454.375	Park Upgrades / Fixtures			0.00	3,022.76	1,576.70	0.00	5,500	3,834.54	5,500
454.415	Pavilion Refunds	537.50	0.00	3,660.00	675.00	550.00	137.50	500	300.00	500
454.455	Weed Spraying	145.00	45.00	567.56	523.58	325.00	1,179.55	1,000	1,075.00	1,500
454.460	Training	0.00	240.00	800.00	335.00	680.00	1,100.91	1,000	3,181.23	2,500
454.500	Community Garden Commission		1,088.38	1,716.62	1,824.47	1,565.09	1,495.00	1,400	2,882.87	3,000
454.600	Maint. Other Parks	16,420.69	22,836.31	14,946.36	22,461.71	11,760.48	19,873.82	21,000	26,207.86	29,500
454.701	Computer Costs		0.00	1,330.60	3,900.18	4,123.03	4,070.19	3,900	8,590.62	7,500
454.724	Safety Issues	0.00	0.00	0.00	0.00	0.00	0.00	500	40.50	500
454.751	Software Costs		0.00	4,680.00	3,935.78	5,000.00	4,800.00	5,000	4,800.00	10,000
Header Total		280,389.15	321,842.89	216,266.94	238,657.73	342,699.44	481,844.94	761,793	700,935.04	618,422

EXPENSES

399,619.84	461,637.64	225,357.97	364,770.93	481,390.50	647,565.80	915,726	852,683.86	794,940
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THE BOROUGH OF EMMAUS GENERAL FUND EXPENSES

[illegible]

Header Total	1,192,909.75	1,136,323.82	4,341,252.54	1,146,194.83	849,678.36	1,556,145.56	2,179,112	2,710,584.76	1,561,185
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EXPENSES

1,830,239.59	1,269,285.02	4,451,339.48	1,301,453.01	999,756.89	1,691,115.36	2,742,456	2,872,039.28	2,203,954
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<u>GENERAL FUND TOTALS</u>									
TOTAL REVENUES	11,684,639.04	12,012,165.11	16,007,667.89	13,560,129.88	14,325,218.86	15,036,972.52	14,932,031	15,281,630	15,021,896
TOTAL EXPENSES	11,070,079.18	11,241,300.92	14,482,337.26	11,641,370.06	11,471,583.29	12,651,852.25	14,932,031	14,573,352	15,021,897
Surplus / Deficit	<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>2,385,120.27</u>	(0)	<u>708,278</u>	(1)

THE BOROUGH OF EMMAUS
FIRE FUND
FIRE REVENUE

FUND 03

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
----- TAXES-REAL ESTATE -----										
301.100	Real Est Tax	864,471.58	859,332.96	878,554.10	879,791.65	1,123,615.50	1,136,243.78	1,119,000	1,147,001.28	1,488,820
301.200	Prior Year	9,121.63	9,646.01	12,872.52	8,410.26	7,543.31	20,652.35	8,000	13,675.13	10,000
301.400	Delinquent Real Est. Tax	6,966.15	11,205.33	6,752.50	8,842.93	11,312.57	7,216.15	8,000	18,704.94	10,000
301.600	Interim	0.00	0.00	0.00	0.00	0.00	0.00	0		
	Header Total	880,559.36	880,184.30	898,179.12	897,044.84	1,142,471.38	1,164,112.28	1,135,000	1,179,381.35	1,508,820
----- FUND BALANCE -----										
340.120	Fund Balance	130,463.70	395,256.04	241,948.47	211,491.20	164,214.61	277,240.60	259,524	205,800.94	140,000
	Header Total	130,463.70	395,256.04	241,948.47	211,491.20	164,214.61	277,240.60	259,524	205,800.94	140,000
----- INTEREST -----										
341.010	Interest	499.11	3,883.09	468.73	75.14	878.48	4,917.27	1,200	7,354.25	1,500
	Header Total	499.11	3,883.09	468.73	75.14	878.48	4,917.27	1,200	7,354.25	1,500
-----GRANTS -----										
354.015	Federal Grants - FEMA	68,772.00	16,791.00	33,417.14	11,857.14	4,761.90	190,476.19	22,857	0.00	24,000
354.070	State Grants				25,342.00	0.00	15,000.00	100,000	116,368.42	100,000
	Header Total	68,772.00	16,791.00	33,417.14	37,199.14	4,761.90	205,476.19	122,857.00	116,368.42	124,000.00
-----OTHER INTERGOVERNMENTAL REVENUE -----										
355.130	Fire Relief Aid	22,782.49	26,312.59	62,000.57	55,110.33	69,144.89	68,609.71	60,000	70,545.79	60,000
	Header Total	22,782.49	26,312.59	62,000.57	55,110.33	69,144.89	68,609.71	60,000	70,545.79	60,000
----- FIRE PROTECTION REVENUES -----										
358.110	Fire Protection Revenues	6,124.01	7,649.88	16,239.88	8,637.50	7,113.38	12,253.88	7,000	12,270.65	7,000
358.200	Fire Inspections									10,000
	Header Total	6,124.01	7,649.88	16,239.88	8,637.50	7,113.38	12,253.88	7,000	12,270.65	17,000
-----DONATIONS -----										
367.411	Donations	1,075.00	3,225.00	7,269.00	2,895.00	6,075.00	11,200.00	5,000	2,425.00	5,000
	Header Total	1,075.00	3,225.00	7,269.00	2,895.00	6,075.00	11,200.00	5,000	2,425.00	5,000
----- MISCELLANEOUS RECEIPTS -----										
380.100	Misc. Revenue	30.00	9,054.20	2,244.00	311.00	4,388.50	3,265.00	100	200.00	6,100

380.150	Sale of Property				0.00	0.00	100,000	0.00	75,000	
380.200	Traning Facility Rental					0.00	500	6,875.00	500	
Header Total		30.00	9,054.20	2,244.00	311.00	4,388.50	3,265.00	100,600	7,075.00	81,600

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

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

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

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

REVENUES	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,399,048.14	1,747,074.93	1,691,181	1,601,221.40	1,937,920
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FIRE EXPENSES

Account Number	Account Description	2018 Actual	2019 Actual	2019 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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FIRE DEPARTMENT EXPENSES

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

411.120	Director Emerg. Services - 75%	40,760.00	63,120.08	67,644.60	67,742.28	70,391.94	72,960.18	74,514	76,519.29	99,000
411.121	Deputy Director	0.00	49,807.73	79,400.00	82,120.00	85,864.80	89,239.34	91,249	91,249.08	0
411.122	Borough Manager - 6%					0.00	8,638.72	8,673	9,970.89	10,633
411.123	Treasurer - 6%					0.00	5,484.24	5,685	5,696.15	5,912
411.124	Assistant Manager - 7%					0.00	6,066.76	6,650	6,395.36	0
411.132	Fire Inspector								0.00	20,715
411.133	Part-Time Paid	191,676.70	335,216.29	380,789.68	379,137.14	391,785.57	483,050.34	518,005	495,902.79	539,545
411.134	Extra Duty Pay	7,563.30	13,309.06	9,044.55	15,074.13	13,106.98	16,062.68	20,000	17,339.48	18,000
411.135	EMS Driver						573.21	0	2,605.02	2,000
411.140	Clerk	25,428.00	26,471.11	28,643.74	30,393.92	24,925.79	27,682.67	28,891	29,031.80	54,713
411.156	BC/BS	9,782.58	38,952.24	48,117.53	40,368.84	28,947.84	21,189.03	21,388	21,277.99	57,343
411.158	Life Ins	364.28	752.68	906.13	987.50	1,054.68	1,107.70	1,163	1,116.12	1,196
411.160	Employee Pension					0.00	63,335.00	19,936	19,936.00	18,435
411.161	FICA	20,304.47	37,274.42	43,191.80	43,890.86	44,693.05	54,221.09	57,656	56,141.51	57,415
411.162	Unemploy Comp	0.00	2,997.02	2,140.05	1,149.86	1,291.70	1,345.22	1,424	1,410.69	1,359
411.191	Uniforms	3,750.95	22,720.19	5,095.86	6,682.45	6,712.13	7,496.50	10,000	6,685.09	10,000
411.205	Workplace Safety	658.32	82.00	599.98	668.00	539.18	500.00	500	415.00	500
411.210	Office Supplies	2,280.50	2,789.24	1,575.67	2,358.91	1,832.61	2,746.84	3,000	2,189.26	3,000

411.213	Minor Equip	309.29	272.70	70.92	186.97	217.54	347.05	300	144.57	300
411.220	Operating Supplies	2,060.57	4,775.68	4,442.84	3,813.03	5,363.27	6,033.05	5,000	3,317.65	5,000
411.221	Fire Police	0.00	1,008.00	195.95	646.00	571.95	411.00	500	246.91	500
411.222	Chemicals	750.00	600.00	406.00	1,300.00	3,096.00	3,537.52	3,500	1,485.05	2,500
411.226	Janitorial	2,170.31	2,692.47	2,862.00	2,732.18	3,103.24	3,799.59	9,000	5,586.20	8,000
411.231	Fuel	4,756.02	7,441.76	4,386.02	8,723.43	13,837.71	16,767.25	15,000	9,361.02	13,000
411.250	Vehicle Repair	7,021.58	15,005.39	17,918.09	16,224.61	17,703.99	22,937.94	20,000	19,085.14	21,000
411.314	Legal Expenses	22,077.88	2,839.29	0.00	0.00	10,610.20	0.00	3,000	0.00	3,000
411.321	Telephone	2,721.70	3,484.19	5,831.38	5,989.71	5,890.14	5,932.60	8,000	4,792.67	8,000
411.322	GPS Dash Cams					0.00	996.18	1,006	1,167.40	1,006
411.328	Liability Insurance	15,526.00	15,314.00	15,561.00	15,586.00	15,865.00	18,032.00	19,835	19,059.00	20,393
411.331	Mileage	0.00	0.00	0.00	0.00	0.00	0.00	250	0.00	250
411.350	Auto Ins	5,005.70	5,119.63	5,092.22	6,330.01	8,944.80	9,486.45	9,961	10,268.85	11,062
411.354	Work Comp. Insurance	29,488.00	20,029.00	48,227.64	32,554.42	31,069.96	28,064.80	37,264	37,406.20	39,000
411.359	Insurance Broker	2,280.00	2,280.00	3,280.00	3,480.00	3,480.00	3,480.00	3,480	3,480.00	3,650
411.361	Electric	11,420.34	9,825.57	9,590.61	10,115.91	12,795.66	20,419.68	17,000	18,693.23	22,200
411.362	Natural Gas	2,049.73	1,849.11	2,070.64	2,313.66	2,425.79	2,657.00	3,500	5,432.58	7,700
411.372	Training Ground Maint	1,514.06	6,335.50	1,174.86	540.63	4,405.66	4,079.32	6,000	4,865.74	6,000
411.373	Building Maint	3,670.73	9,146.62	6,295.54	5,884.55	2,611.27	7,457.09	7,000	3,549.76	7,000
411.374	Equipment Inspections	7,272.29	7,361.20	8,883.00	7,819.84	12,122.22	9,450.85	10,000	12,400.74	12,000
411.420	Memberships, Dues, Prof. Dev.	1,907.14	430.52	405.00	1,742.50	1,211.45	1,063.50	1,500	1,060.50	1,500
411.440	Rug Rental	0.00	0.00	0.00	0.00	0.00	0.00	300	0.00	0
411.460	Training	6,812.05	10,388.67	5,056.77	8,679.41	9,547.23	8,090.34	12,000	15,134.63	15,000
411.461	Fire Prevent Training	1,542.27	1,594.65	1,197.74	1,313.10	1,527.72	1,751.25	1,700	1,647.00	1,700
411.474	Equipment Grant Purchase	77,844.80	20,718.23	35,514.80	17,465.59	5,022.60	18,996.00	37,500	24,780.00	39,375
411.501	Contingency Account	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	193,994
411.530	Fireman's Relief	22,782.79	28,651.79	62,000.57	55,110.33	69,144.89	68,609.71	60,000	70,545.79	60,000
411.733	Radios	5,780.00	7,498.00	3,830.74	7,459.39	5,763.20	2,016.90	8,500	6,265.78	8,500
411.734	Computers	12,215.70	13,611.06	6,415.36	7,444.21	15,245.86	23,610.60	21,200	21,888.75	26,200
411.746	Spartan Fire Pumper				600,376.60	0.00	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	5,000.00	5,000	2,564.00	5,000
411.751	Hoses / Nozzles	4,908.00	5,249.00	474.00	4,834.77	5,075.00	10,514.94	10,000	10,625.00	10,500
411.752	SCBA Cylinders	3,009.50	6,227.96	2,222.56	5,390.96	8,480.76	7,972.64	8,500	6,971.87	9,000
411.753	Rescue Equipment	8,187.34	2,425.25	3,001.84	2,209.96	8,191.77	8,242.77	8,000	7,320.13	8,000
411.754	Misc Equip	0.00	0.00	165.49	0.00	67.86	97.00	200	93.23	200
411.776	Recruitment & Retention						0.00	2,500	3,347.34	2,500

Header Total	595,667.99	823,679.67	928,450.94	1,526,703.66	964,175.16	1,181,554.54	1,225,230	1,176,468.25	1,472,796
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----- CAPITAL EXPENSES -----

411.745	Vehicles					55,700.10				
411.756	Building Repairs / Upgrades			649.48						
411.757	Bunker Gear	1,625.00	16,635.64	2,229.79	6,477.37	1,696.89	6,696.30	12,000	5,906.00	13,000
411.759	Fire Hydrant Supplies	0.00	1,401.40	455.78	1,141.45	543.69	559.77	1,000	611.19	1,000
411.762	Hand Tools	3,941.00	2,694.00	0.00	1,456.77	2,507.95	601.00	2,500	825.05	2,500

411.763	TV for Training Trailer									
411.764	EMS Supplies for fire apparatus	446.82	456.59	258.72	430.95	1,483.18	942.96	4,000	3,051.49	2,500
411.765	Fire Grant Expenses									
411.766	Technology Upgrades	1,786.00	12,568.46							
411.767	Venture Scout Program		379.75	6,647.88	757.76	0.00				
411.770	Breathing Air Compressor						4,032.00	0		
411.771	Training Props						8,287.34	1,000	885.00	1,000
411.772	Incident Command Board							2,515	2,460.98	
411.773	Air Hose Reels							1,000	1,132.39	0
411.774	Fire Training Grounds Upgrades							165,000	200.51	180,000
411.775	Floor Scrubber							7,000	9,022.70	
411.777	Equipment - Capital									
411.837	Fire Apparatus									
411.838	New Server									10,000

Header Total	7,798.82	65,144.84	10,241.65	10,264.30	64,508.49	21,119.37	196,015	24,095.31	210,000
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-----INTERFUND TRANSFERS -----

411.300	Transfer to Capital						190,476.19			
411.492	Transfer to General Fund						0.00			
411.493	Transfer to Escrow for Apparatus	100,000.00	200,000.00	100,000.00	0.00	50,000.00	100,000.00	100,000	100,000.00	200,000
492.023	Transfer to Debt Service	11,583.12	11,583.12	11,583.12	11,583.12	33,123.89	33,123.89	33,124	33,123.89	33,124
492.494	Transfer to Radio Savings					10,000.00	15,000.00	35,000	35,000.00	22,000
411.530	Transfer Fire Relief to Escrow									
411.800	Fire Vehicle Loans									

Header Total	111,583.12	211,583.12	111,583.12	11,583.12	93,123.89	338,600.08	168,124	168,123.89	255,124
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EXPENSES	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,121,807.54	1,541,273.99	1,589,369	1,368,687.45	1,937,920
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Revenues	1,110,305.67	1,342,356.10	1,261,766.91	1,712,764.15	1,399,048.14	1,747,074.93	1,691,181	1,601,221.40	1,937,920
Expenses	715,049.93	1,100,407.63	1,050,275.71	1,548,551.08	1,121,807.54	1,541,273.99	1,589,369	1,368,687.45	1,937,920
Surplus / Deficit	395,255.74	241,948.47	211,491.20	164,213.07	277,240.60	205,800.94	101,812	232,533.95	0

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

Account Number	Account Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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REVENUES

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

301.100	Real Est Tax	0.00	250,000	260,328.08	255,000	262,904.93	255,000
301.200	Prior Year	0.00	0	0.00	0	3,134.48	2,000
301.400	Delinquent Real Est. Tax	0.00	0	0.00	0	2,550.66	2,000
301.600	Interim Taxes	0.00	0	0.00	0	0.00	0
340.120	Cash Balance Forward	0.00	0	0.00	850,000	912,446.98	50,000
341.010	Interest	0.00	0	2,118.90	400	18,469.35	2,000
392.010	Transfer from General Fund	0.00	0	0.00	0	0.00	0
392.300	Transfer from Capital Fund	0.00	0	850,000.00	0	0.00	0

Header Total	0.00	250,000	1,112,446.98	1,105,400	1,199,506.40	311,000
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EXPENSES

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

439.000	Contracted Services	0.00	200,000	200,000.00	1,000,000	883,984.90	225,000
439.247	Equipment Purchase / Rental	0.00	50,000	0.00	50,000	0.00	36,000
439.313	Engineering	0.00	0	0.00	0	0.00	0
439.314	Permitting	0.00	0	0.00	0	0.00	0
439.245	Road Materials	0.00	0	0.00	0	0.00	0
480.501	Contingency						50,000

Header Total	0.00	250,000	200,000.00	1,050,000	883,984.90	311,000
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Revenues	0.00	250,000	1,112,446.98	1,105,400	1,199,506.40	311,000
Expenses	0.00	250,000	200,000.00	1,050,000	883,984.90	311,000
Surplus / Deficit	0.00	0	912,446.98	55,400	315,521.50	0

THE BOROUGH OF EMMAUS
STREET LIGHT FUND
FUND 05

Account Number	Account Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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REVENUES

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

301.100	Street Light Real Estate Tax	0.00	120,000	122,038.69	127,000	130,622.58	127,000
301.200	Prior Year Taxes	0.00	0	0.00	0	1,469.41	1,000
301.400	Delinquent Real Est. Tax	0.00	0	0.00	0	1,222.69	500
301.600	Interim Taxes	0.00	0	0.00	0	0.00	0
340.120	Cash Balance Forward	0.00	0	0.00	0	0.00	12,000
341.010	Interest	0.00	0	165.01	100	456.84	100
392.010	Transfer from General Fund	0.00	0	0.00	0	0.00	0

Header Total	0.00	120,000	122,203.70	127,100	133,771.52	140,600
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EXPENSES

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

434.100	Street Lighting	0.00	120,000	126,275.28	124,000	125,488.68	127,000
480.501	Contingency						13,600

Header Total	0.00	120,000	126,275.28	124,000	125,488.68	140,600
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Revenues	0.00	120,000	122,203.70	127,100	133,771.52	140,600
Expenses	0.00	120,000	126,275.28	124,000	125,488.68	140,600
Surplus / Deficit	0.00	0	-4,071.58	3,100	8,282.84	0

THE BOROUGH OF EMMAUS
WATER FUND
FUND 06

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
WATER REVENUE										
----- CASH AND RENTS -----										
340.120	Cash Balance	144,799.00	261,969.49	239,747.47	181,501.71	192,293.35	227,989.16	400,000	367,997.47	300,000
340.130	Transfer from PLGIT	83,208.34	0.00	0.00						92,760
	Header Total	228,007.34	261,969.49	239,747.47	181,501.71	192,293.35	227,989.16	400,000	367,997.47	392,760
----- INTEREST -----										
341.010	Interest	1,404.36	3,055.51	604.48	134.97	674.18	5,115.97	1,500	6,738.12	3,000
	Header Total	1,404.36	3,055.51	604.48	134.97	674.18	5,115.97	1,500	6,738.12	3,000
-----WATER USAGE FEES-----										
378.100	Water Usage Fees	961,828.87	973,525.53	932,336.65	955,744.25	1,099,220.20	1,305,369.85	1,322,682	1,307,472.93	1,471,408
	Header Total	961,828.87	973,525.53	932,336.65	955,744.25	1,099,220.20	1,305,369.85	1,322,682	1,307,472.93	1,471,408
-----MISCELLANEOUS REVENUE-----										
380.100	Misc Revenue	4,687.57	26,569.88	901.64	2,018.89	2,983.00	1,388.45	3,000	1,638.49	2,000
380.150	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0	14,025.00	0
380.160	Grants								0.00	400,000
383.110	Connection Fees	16,250.00	24,166.25	12,500.00	81,050.00	33,750.00	2,500.00	10,000	59,550.00	10,000
383.315	Final Bill / Certification Fees						3,028.45	3,000	3,704.56	3,000
383.400	PFAS Grant / Loan - PennVest						0.00	15,000,000	0.00	12,000,000
383.700	LCA Water Purchase	17,294.40	17,394.40	19,896.80	35,139.01	17,585.60	16,935.20	17,500	17,006.40	17,500
392.030	American Rescue Plan Transfer					0.00	0.00	1,100,000	520,269.13	1,100,000
	Header Total	38,231.97	68,130.53	33,298.44	118,207.90	54,318.60	23,852.10	16,133,500	616,193.58	13,532,500
----- CAPITAL RESERVE FUND -----										
393.010	Capital Infrastructure Revenue					0.00	246,785.35	266,465	273,943.24	362,059
	Header Total	0.00	0.00	0.00	0.00	0.00	246,785.35	266,465	273,943.24	362,059
REVENUES		1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,346,506.33	1,809,112.43	18,124,147	2,572,345.34	15,761,727

WATER EXPENSES

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

448.120	Manager's Salary (20%)	28,484.56	32,188.00	34,269.04	34,448.44	28,419.90	28,795.82	28,908	33,236.09	35,445
448.121	Treasurer's Salary (15%)	13,613.99	13,967.22	15,159.09	15,181.06	16,220.70	13,710.60	14,212	14,240.24	14,781

448.122	PW Dir Wages (30%)	26,969.16	27,411.76	29,880.96	29,324.36	41,289.66	29,784.00	29,852	29,964.66	31,046
448.124	Public Wks Inspc	11,709.58	12,166.40	13,040.28	13,584.64	17,651.87	20,992.26	24,960	24,988.13	27,202
	Assistant Borough Manager									
448.125	(16.5%)			0.00	4,010.77	14,470.50	14,300.22	15,675	15,074.90	0
448.130	Public Wks Wages	152,081.27	176,251.39	197,051.43	231,564.53	194,563.39	187,787.57	273,779	170,637.76	277,470
448.137	Mechanic Wages	2,725.02	10,379.77	10,613.94	6,156.44	7,005.82	6,765.02	7,948	8,188.15	7,297
448.140	Clerical Salaries	57,216.00	59,848.15	66,104.64	71,912.55	79,571.52	88,890.30	92,452	93,390.45	98,379
448.156	BC/BS	135,404.20	155,178.65	149,789.53	130,238.45	141,139.81	152,034.42	192,410	155,556.43	185,156
448.158	Life Insurance	1,903.51	2,114.28	2,258.25	2,075.17	2,025.38	2,870.73	3,113	2,680.94	2752
448.160	Employee Pension	99,606.00	101,439.00	104,469.00	111,854.92	115,155.00	86,366.00	42,721	42,721.00	39,503
448.161	FICA	22,608.83	25,266.40	27,254.05	29,648.49	31,062.89	30,069.98	38,566	30,130.72	38,903
448.162	Unemploy Comp	0.00	521.25	1,669.80	287.46	322.92	336.31	356	352.67	371
448.183	DPW Overtime			0.00	10,577.31	9,386.59	3,568.48	16,343	6,402.61	16,916
448.191	Uniforms / Shoes	576.56	891.41	571.83	518.56	1,164.40	652.70	800	868.48	1,000
448.195	Training- Dues	990.50	2,575.30	1,186.00	1,166.50	3,996.00	3,500.00	3,500	3,107.45	3,500

Header Total	553,889	620,198.98	653,317.84	692,549.65	703,446.35	670,424.41	785,595	631,540.68	779,721
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-----WATER DEPT. SUPPLIES / EQUIPMENT-----

448.205	Workplace Safety	450.68	469.64	409.64	443.48	571.41	470.39	500	949.96	500
448.210	Office Supplies	1,364.40	1,072.53	1,415.41	595.34	1,469.40	1,562.02	1,500	786.42	1,500
448.220	Operating Supplies	7,920.62	7,046.55	10,410.46	11,705.55	10,566.33	17,408.43	12,000	11,544.07	13,170
448.222	Chemicals	17,455.00	19,432.20	15,644.25	16,650.00	18,322.00	31,507.75	25,000	33,630.45	30,000
448.231	Gasoline / Diesel	7,281.86	5,413.16	4,098.56	8,749.45	16,558.38	18,401.38	18,000	9,762.57	18,000
448.235	Roadway Patching	5,328.48	10,410.53	658.20	1,400.49	15,224.23	8,068.50	12,000	17,205.43	12,000
448.250	Vehicle Repair	7,099.73	6,361.72	5,582.65	7,625.96	7,156.95	4,350.98	7,500	4,748.53	7,500

Header Total	46,900.77	50,206.33	38,219.17	47,170.27	69,868.70	81,769.45	76,500	78,627.43	82,670
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-----WATER DEPT. SERVICES-----

448.310	Janitorial Services	616.77	789.99	954.00	874.50	954.00	1,141.50	1,000	1,704.00	1,616
448.311	Auditing Services	4,559.20	4,600.00	3,512.50	2,795.00	2,893.75	4,473.75	3,750	3,881.25	3,750
448.313	Engineering	687.50	2,101.70	1,312.50	967.87	19,852.27	32,692.84	100,000	243,840.96	250,000
448.319	Computer Maint	7,408.41	8,308.32	7,201.09	6,704.09	9,658.99	7,034.97	9,500	7,665.08	9,500
448.321	Telephone	2,838.50	3,522.72	3,153.71	3,742.62	4,289.59	4,168.87	4,000	3,912.56	4,000
448.325	Postage	4,315.85	4,462.96	4,432.34	6,994.43	4,397.22	3,827.88	4,800	7,298.93	6,000
448.342	Printing Services	1,752.30	2,307.75	1,465.38	1,670.83	3,622.75	1,586.71	2,500	1,379.12	3,800
448.350	Auto Insurance	3,003.40	3,071.81	3,055.30	3,797.99	5,366.89	5,691.89	5,976	6,161.30	6,637
448.352	Multi-Peril Ins/Umbrella	3,596.49	2,632.56	2,772.48	2,826.48	2,560.80	2,496.46	2,621	2,496.46	2,778
448.354	Worker Comp Ins	12,346.24	13,573.52	16,171.68	15,718.09	17,717.68	13,358.44	15,154	14,804.28	19,400
448.355	Officials Liability	4,508.20	4,192.00	4,452.68	5,414.85	1,213.65	5,287.15	5,551	1,492.84	5,885
448.356	Equipment Insurance	5,030.10	5,526.00	6,023.52	4,767.12	4,710.25	5,029.19	8,312	8,399.52	11,315
448.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,480.00	2,480.00	2,480.00	2,480	2,480.00	2,600
448.361	Electrical Service	78,983.92	66,518.25	70,309.13	73,870.03	81,552.94	83,010.71	82,000	86,322.47	102,000

448.362	UGI Gas (Well #6)	2,064.47	1,833.27	1,634.49	1,723.67	1,832.65	1,953.91	2,300	1,973.39	2,750
448.363	Heating	2,282.55	2,248.08	1,761.49	2,535.72	4,127.78	3,520.44	4,200	2,866.93	4,000
448.373	Building Maint	5,639.86	4,554.13	5,462.81	8,567.89	4,881.79	2,826.93	5,000	1,525.09	5,885
448.375	DEP and Del. Basin Charges	0.00	20,667.00	20,680.00	20,680.00	20,703.00	20,762.00	20,762	20,798.00	20,800
448.376	Waterlines Materials	24,110.51	16,826.37	9,320.12	33,180.41	34,458.19	57,873.04	35,000	36,693.58	35,000
448.377	Pumping Equip Repair	12,516.40	11,131.00	53,240.60	12,867.27	13,418.59	19,843.51	15,000	8,939.56	20,000
448.378	Water Meter Repairs	2,400.95	0.00	0.00	0.00	0.00	0.00	0	0.00	0
448.379	Auto Dial Fees	4,295.00	0.00	8,590.00	4,295.00	4,295.00	4,295.00	4,295	4,295.00	4,295
448.380	LCA Hydrant Fees				0.00	397.47	524.85	400	556.47	600

Header Total	185,236.62	181,147.43	227,785.82	216,473.86	245,385.25	283,880.04	334,601	469,486.79	522,611
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----- WATER DEPT. REFUNDS / REPAIRS -----

448.415	Refunds	197.46	537.31	159.89	496.44	2,970.45	1,357.48	500	446.60	500
448.453	Water Sampling	13,061.88	14,022.40	22,095.00	12,658.00	25,042.90	30,915.89	26,800	32,928.98	37,000

Header Total	13,259.34	14,559.71	22,254.89	13,154.44	28,013.35	32,273.37	27,300	33,375.58	37,500
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----- WATER DEPT. CAPITAL OUTLAY -----

448.702	Well # 4 Repairs / Upgrades			3,752.40	0.00					
448.703	Well # 6 Repairs / Upgrades			11,292.00	0.00					12,500
	Zone Scan Leak Detector									
448.704	Loggers			2,685.90	1,561.38	0.00	855.78			7,665
448.751	Software Costs			0.00	1,369.09					
448.761	Replacement Meters	24,492.37	9,932.06	10,240.85	34,300.39	27,538.81	54,922.76	92,760	100,053.73	92,760
448.762	Dump Truck							130,000	125,235.00	
448.763	Vehicles (utility)					0.00	15,000.00			
448.765	Manhole Repairs	0.00	0.00	987.28	2,558.86	0.00	1,403.47			
448.767	Leak Correlator									29,000
448.768	Well # 7 Well Monitor Upgrade	0.00	0.00	0.00						18,500
448.770	Well # 1 Repairs / Upgrades									
448.771	Well # 2 Repairs / Upgrades									
448.826	Reservoir 2 Elimination	38,828.10	53,330.11	0.00						
448.827	Security / Surveillance	21,725.00	0.00							0
448.828	Water Flow Meters									
448.830	Road Work	25,793.30	27,353.90	21,183.18	13,949.30	7,707.55				
448.831	Street Saw / Power Tools	1,034.37	562.08	0.00						
448.832	Water Main Replacement	2,341.85	36,714.45	0.00	0.00	1,428.79	0.00			
448.834	Chlorine Monitors									
448.836	Replace Broken Street Valves	(610.48)	3,792.11	2,766.00	5,200.63	10,128.37	0.00	10,000	13,948.99	10,000
448.837	Well House Lighting Upgrades	2,152.59								
448.838	Well #7 Repairs / Upgrades	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	6,384.13	

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					
448.845	PFAS Removal System				0.00	16,000,000	0.00	13,000,000	
448.846	Well Pump Rebuild				0.00	35,000	0.00	35,000	
448.847	Air Stripper Inspections				13,356.00				
448.848	Meter Reader				13,503.08				
448.849	Well # 3 Pump Removal				3,440.00	10,000	12,476.00		
448.850	Tools / Equipment				1,099.46				2,260
448.851	Tank Rehab Program					122,650	412,688.00	450,000	

Header Total	137,577.83	149,609.31	52,907.61	65,767.51	46,803.52	103,580.55	16,404,410	670,785.85	13,657,685
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----- CONTINGENCY FUND -----

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	546,540
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Header Total	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	546,540
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----- TRANSFER TO OTHER FUNDS -----

492.030	Transfer to Capital		0.00	0.00	0.00	0.00	0		
492.023	Transfer to Debt Services	30,639.31	21,211.83	0.00	0.00	0.00	0		
492.060	Transfer to Infrastructure Savings					244,187.14	143,815	137,683.11	135,000
492.600	Transfer to Meter Savings		30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	0	

Header Total	30,639.31	51,211.83	30,000.00	30,000.00	25,000.00	269,187.14	143,815	137,683.11	135,000
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EXPENSES	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,118,517.17	1,441,114.96	17,772,221	2,021,499.44	15,761,727
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<u>WATER FUND TOTALS</u>									
TOTAL REVENUES	1,229,472.54	1,306,681.06	1,205,987.04	1,255,588.83	1,346,506.33	1,809,112.43	18,124,147	2,572,345.34	15,761,727
TOTAL EXPENSES	967,503.05	1,066,933.59	1,024,485.33	1,065,115.73	1,118,517.17	1,441,114.96	17,772,221	2,021,499.44	15,761,727
Surplus / Deficit	261,969.49	239,747.47	181,501.71	190,473.10	227,989.16	367,997.47	351,926	\$550,845.90	(0)

SEWER FUND**FUND 08**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
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SEWER REVENUES**----- INTEREST / RENTS -----**

340.120	Beginning Cash Balance	331,249.67	315,017.03	89,583.93	69,979.33	51,761.83	228,828.73	375,000	585,076.44	770,000
341.010	Interest-PLGIT-Savings	1,802.96	4,635.49	571.88	72.26	984.55	5,733.28	2,000	18,804.27	5,000
	Header Total	333,052.63	319,652.52	90,155.81	70,051.59	52,746.38	234,562.01	377,000	603,880.71	775,000

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

364.110	Connection Fees	17,500.00	16,666.25	10,225.00	76,500.00	33,750.00	65,000.00	30,000	77,200.00	30,000
364.120	Sewer Usage Fees	1,084,110.65	1,086,545.77	1,222,668.66	1,236,179.04	1,218,034.51	1,478,342.57	1,542,219	1,485,380.04	1,779,975
364.600	LCA Transport Charge	40,694.53	18,194.03	25,113.99	26,173.57	47,027.20	38,460.98	38,000	53,473.08	52,000
	Header Total	1,142,305.18	1,121,406.05	1,258,007.65	1,338,852.61	1,298,811.71	1,581,803.55	1,610,219	1,616,053.12	1,861,975

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

380.100	Miscellaneous Revenues	200.00	409.54	235.04	250.00	0.00	0.00	500	0.00	500
380.150	Sale of Equipment				4,000.00	0.00	4,508.00	0	0.00	0
380.200	Sewer Camera Inspections		25,875.00	34,225.00	34,325.00	40,485.00	18,925.00	20,000	23,100.00	25,000
383.315	Final Bill / Certification Fees						2,828.43	3,000	3,454.55	2,500
392.010	Transfer from General Fund	0.00	0.00	0.00	55,000.00	0.00	0.00	0	0.00	0
392.070	Transfer from ARP Grant					0.00	0.00	0	0.00	0
392.080	Transfer from Capital Infrastructure	0.00	400,000.00	0.00	0.00	405,775.00	56,240.30	0	0.00	0
393.002	Loan Proceeds				0.00	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	0.00	0	0.00	425,000
	Header Total	200.00	686,284.54	34,460.04	93,575.00	605,051.00	82,501.73	4,023,500	26,554.55	4,453,000

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

393.010	Capital Infrastructure Revenue	222,238.56	224,274.83	264,358.39	273,891.96	272,002.43	281,644.52	266,465	277,692.98	435,093
	Header Total	222,238.56	224,274.83	264,358.39	273,891.96	272,002.43	281,644.52	266,465	277,692.98	435,093

REVENUES	1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	2,228,611.52	2,180,511.81	6,277,184	2,524,181.36	7,525,068
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SEWER EXPENSES**----- SEWER DEPT. ADMINISTRATION -----**

SEWER FUND

FUND 08

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
429.120	Manager's Salary (15%)	16,703.44	17,884.50	19,770.60	19,874.06	28,419.90	21,596.80	21,681	24,927.11	26,584
429.121	Treasurer's Salary (15%)	13,614.16	13,967.48	15,159.09	15,181.28	16,220.44	13,710.60	14,212	14,240.25	14,781
429.122	PW Director Wage (23%)	20,676.37	21,015.70	22,908.61	22,481.94	31,655.30	22,834.40	22,887	22,973.01	23,802
429.124	Code Inspector (15%)	11,709.58	12,166.14	13,040.55	13,584.64	17,651.88	20,992.32	24,960	24,988.12	27,202
429.125	Assistant Borough Manager (16.5%)			0.00	4,010.81	14,470.50	14,300.20	15,675	15,074.72	0
429.130	Public Works I- II Wages	144,917.11	178,272.00	183,824.55	232,586.84	193,998.62	187,787.28	273,779	168,835.25	277,470
429.137	Mechanic Wages	242.64	9,648.40	10,614.21	6,156.35	7,005.81	6,765.17	7,948	8,188.03	7,297
429.140	Sewer -Clerical Salaries	36,012.94	37,751.53	39,708.34	47,353.77	53,994.90	60,853.25	63,561	63,690.07	67,760
429.156	BC/BS	117,944.65	134,979.63	132,818.94	113,746.97	124,653.28	139,942.37	173,866	139,398.77	164,564
429.158	Life Insurance	1,903.61	2,114.45	2,258.29	2,075.22	2,003.13	2,831.14	3,071	2,639.73	2,752
429.160	Employee Pension	99,606.00	101,439.00	104,469.00	111,854.92	115,155.00	80,609.00	45,569	45,569.00	42,136
429.161	FICA - 7.65%	18,734.80	22,158.18	23,668.93	26,245.81	28,355.17	27,174.72	35,270	26,796.19	35,329
429.162	Unemployment Comp	0.00	521.25	1,669.80	287.46	322.92	336.31	356	352.67	371
429.183	DPW Overtime			0.00	10,577.24	9,370.23	3,584.56	16,343	7,120.16	16,916
429.191	Uniforms / Shoes	575.58	891.42	571.83	518.55	1,164.45	652.72	600	868.48	1,000
429.195	Training	1,947.00	2,662.74	4,760.00	222.50	3,389.00	2,992.62	3,500	6,899.90	7,000
Header Total		484,587.88	555,472.42	575,242.74	626,758.36	647,830.53	606,963.46	723,278	572,561.46	714,964

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

429.205	Workplace Safety	450.73	469.64	409.60	443.45	522.41	470.41	1,000	1,084.40	1,000
429.210	Office Supplies	772.27	1,067.36	947.72	568.05	1,405.27	1,533.50	1,500	637.15	1,500
429.220	Operating Supplies	4,188.48	4,802.41	3,914.39	6,384.95	3,867.69	3,976.33	6,500	5,734.01	6,500
429.221	Metering Pits Maint	0.00	587.70	838.40	0.00	603.90	1,000.00	1,000	3,509.10	1,000
429.231	Gasoline / Diesel	2,173.46	1,591.69	2,414.78	4,312.74	2,806.59	5,476.69	5,500	3,420.04	5,500
429.250	Vehicle Maintenance	6,099.63	5,107.78	4,283.88	4,189.21	4,049.23	12,338.90	12,000	9,015.90	12,000
Header Total		13,684.57	13,626.58	12,808.77	15,898.40	13,255.09	24,795.83	27,500	23,400.60	27,500

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

429.310	Janitorial Services	616.77	789.99	954.00	874.50	954.00	1,141.50	1,000	1,704.00	1,616
429.311	Auditing Services	4,559.20	4,600.00	3,512.50	2,795.00	2,893.75	4,473.75	3,750	3,881.25	3,750
429.313	Engineering Services	77,834.74	122,972.20	33,782.09	14,559.89	13,192.20	10,788.15	80,000	61,254.44	80,000
429.319	Computer Maint	7,427.44	8,035.22	7,201.09	6,140.75	8,000.00	4,117.77	8,000	6,581.46	8,000
429.321	Telephone	1,605.93	2,724.11	2,265.05	2,214.25	2,094.51	1,909.19	2,650	1,533.64	2,650
429.325	Postage	4,325.57	4,462.96	4,432.97	4,080.43	4,397.21	3,827.89	4,500	5,203.40	4,500
429.326	Commercial Inland Marine / Port.	5,030.10	5,526.00	6,023.52	4,767.12	4,710.25	5,029.19	8,312	8,399.52	11,315
429.327	Radio Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	500	0.00	500
429.342	Printing Services	1,433.94	2,177.41	1,370.63	1,621.51	2,871.97	1,487.32	2,200	1,379.13	2,200

SEWER FUND

FUND 08

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
429.350	Auto Insurance	3,003.40	3,071.81	3,055.30	3,797.99	5,366.89	5,691.89	5,976	6,161.30	6,637
429.352	Multi-Peril Ins/Umbrella	3,596.49	2,632.56	2,772.48	2,826.48	2,560.80	2,496.46	2,621	2,496.46	2,778
429.354	Worker's Comp	12,346.24	10,523.84	16,171.68	15,718.09	17,717.68	13,358.44	15,154	14,804.28	19,400
429.355	Public Official Liability	4,508.20	4,192.00	4,452.68	5,414.85	1,213.65	5,287.15	5,551	1,492.84	5,885
429.359	Insurance Broker	2,280.00	2,280.00	2,280.00	2,480.00	2,480.00	2,480.00	2,480	2,480.00	2,600
429.361	Electrical Services	1,455.53	1,395.86	1,417.81	1,461.05	1,269.85	1,329.45	1,500	1,277.92	1,800
429.362	UGI - Gas	1,286.09	900.77	894.23	913.62	1,022.13	1,155.58	1,500	887.27	2,650
429.363	Fuel Oil	2,282.55	2,248.08	1,761.49	2,535.72	4,127.78	3,520.42	4,000	2,866.92	4,000
429.364	Sewer Use Allentown	330,674.92	396,927.73	421,943.98	429,225.27	442,642.15	458,439.80	492,983	485,763.01	491,805
429.365	Sewer User LCA	0.00	74,350.90	126,711.07	90,722.89	85,448.38	57,563.84	76,921	119,076.36	104,812
429.373	Building Maint	260.71	1,840.00	0.00	0.00	0.00	947.24	1,000	0.00	1,000
429.374	Equipment Repair	0.00	0.00	0.00	0.00	1,035.72	732.25	11,000	7,634.05	17,400
429.376	Maint.Mains Service Line	3,838.57	2,906.84	4,959.00	2,347.56	2,995.86	1,445.14	7,000	1,927.72	7,000
Header Total		468,366.39	654,558.28	645,961.57	594,496.97	606,994.78	587,222.42	738,598	736,804.97	782,298

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

429.415	Refunds	0.00	767.69	88.15	784.12	3,274.44	1,280.30	750	1,376.76	750
Header Total		0.00	767.69	88.15	784.12	3,274.44	1,280.30	750	1,376.76	750

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

429.474	Grant Expenses	415.88	342,290.77	58,496.25	235,747.86	405,775.00				615,000
429.475	Loan Expenses - I & I Repairs				0.00	0.00	0.00	4,000,000	0.00	4,000,000
429.704	Root Cutter			2,592.95		539.50				3,000
429.751	Technology Upgrades			0.00	1,369.09		647.73			
429.762	Dump Truck									
429.765	Manhole Repairs	10,554.90	17,547.54	5,409.00	11,065.88	18,581.93	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	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	0.00			
429.832	Sewer Flow Meter Pods				15,608.52	20,215.80	20,954.33			
429.835	Backhoe Tires									
429.836	Rims and Tires Truck # 1									
429.837	Sewer Van Shelving									
429.838	Misc. Power Tools	0.00	0.00							
429.839	Pearpoint Track Camera	43,695.03	0.00							

SEWER FUND

FUND 08

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 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	9,970.52	10,000	10,463.72	10,000
429.845	Push Camera Cable						2,386.96			2,500
429.846	Sewer Main Replacement						177,519.99	0	62,057.25	
429.847	Manhole Riser Rings							10,000	9,698.65	10,000
429.848	Tools / Equipment							5,000	5,323.00	3,000
Header Total		170,792.20	924,306.78	193,831.43	285,300.84	455,553.55	216,654.34	4,025,000	87,542.62	4,643,500

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

480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	391,169	0.00	1,156,056
Header Total		0.00	0.00	0.00	0.00	0.00	0.00	391,169	0.00	1,156,056

----- TRANSFERS -----

492.023	Transfer to Debt Serv. Fund	23,568.70	21,211.83		0.00	0.00	0.00	104,424	0.00	0
492.080	Transf to Sewer Infrastructure	221,779.60	92,090.43	149,069.90	201,409.84	272,874.40	158,519.02	266,465	277,264.46	200,000
Header Total		245,348.30	113,302.26	149,069.90	201,409.84	272,874.40	158,519.02	370,889	277,264.46	200,000

EXPENSES

1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	1,999,782.79	1,595,435.37	6,277,184	1,698,950.87	7,525,068
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SEWER FUND TOTALS										
TOTAL REVENUES		1,697,796.37	2,351,617.94	1,646,981.89	1,776,371.16	2,228,611.52	2,180,511.81	6,277,184	2,524,181.36	7,525,068
TOTAL EXPENSES		1,382,779.34	2,262,034.01	1,577,002.56	1,724,648.53	1,999,782.79	1,595,435.37	6,277,184	1,698,950.87	7,525,068
Surplus / Deficit		315,017.03	89,583.93	69,979.33	51,722.63	228,828.73	585,076.44	(0)	825,230.49	0

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
----- DEBT REVENUE -----										
392.010	Transfer from General Fund	702,075.60	756,859.36	803,815.35	751,905.42	183,008.92	985,212.78	977,711	955,939.74	921,703
392.030	Transfer from Fire Fund	11,583.12	11,583.12	11,583.12	11,583.12	33,123.89	33,123.89	33,124	33,123.89	33,124
392.060	Transfer from Water Fund	28,282.44	21,211.83	0.00	0.00	0.00				0
392.080	Transfer from Sewer Fund	28,282.44	21,211.83	0.00	0.00	0.00		104,424	0.00	0
392.300	Transfer from Building Sale Savings					2,872,497.86				0
392.800	Transfer from GO Bond 2022					365,435.36				0
REVENUES		770,223.60	810,866.14	815,398.47	763,488.54	3,454,066.03	1,018,336.67	1,115,259	989,063.63	954,827

-----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	22,418.36	0	0.00	
409.762	Parking Lot Loan							42,000	30,769.50	36,723
410.750	Police Server - (2019 matures 4/4/23)(2023 matures 1/27)	29,646.70	38,095.36	38,095.36	38,095.36	38,095.36	42,511.62	38,059	55,056.96	55,057
410.752	Police Firewall - (2023 - matures 10/26)						3,506.58	9,372	3,825.36	3,825
410.755	In-Car Cameras (Police) - 2016 (matures 3/15/20)	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 May 2026)					21,540.77	21,540.77	21,541	21,540.77	21,541
412.750	2022 Ambulance (purchase price \$251,562)(5 year lease)	41,897.40	41,897.40	41,897.40	6,982.90	0.00	0.00	61,276	61,276.13	48,877
414.250	Codes Vehicle (2019 Hyundai) Lease (matures 4/4/22)			2,410.00	2,400.00	600.00				
430.752	2019 Dump Truck (matures 3/1/23)		31,104.00	41,472.00	41,472.00	41,472.00	10,368.00	10,368	0.00	

430.753	2020 Ford F550 Dump Truck (matures 8/28/22)			33,900.00	29,840.14	29,809.69		0		
430.754	2023 Dump Truck - \$264,829 (5 year lease)						88,599.16	61,276	46,978.56	46,979
430.761	2019 Wheel Loader (matures 2/2/26)					25,978.51	25,978.51	25,979	25,978.51	25,979
430.762	2021 Water Service Truck (matures 6/10/24)					24,730.00	27,767.95	27,768	27,792.22	
430.777	2023 Water Service Truck (5 year lease)						62,450.00	0	0.00	
491.010	Loan Principal - ESSA Bank (matures 8/15/26)	506,000.00	517,000.00	528,000.00	539,000.00					
491.020	Bond Payment					365,435.36	701,612.60	701,613	704,262.50	704,263
491.030	Sewer Payment					0.00	0.00	104,424	0.00	
492.010	Loan Interest - ESSA Bank	104,608.11	93,614.00	82,891.99	71,791.66					
493.010	Payoff of ESSA Loan					2,872,497.86				
EXPENSES		770,223.60	810,866.14	815,398.47	763,488.54	3,454,066.03	1,018,336.67	1,115,259	989,063.63	954,827

DEBT SERVICE FUND									
TOTAL REVENUES	770,223.60	810,866.14	815,398.47	763,488.54	3,454,066.03	1,018,336.67	1,115,259	989,063.63	954,827
TOTAL EXPENSES	770,223.60	810,866.14	815,398.47	763,488.54	3,454,066.03	1,018,336.67	1,115,259	989,063.63	954,827

Difference:	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0
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**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30**

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>REVENUES</u>										
----- CAPITAL REVENUE -----										
340.120	Cash Balance Forward (special fu	149,706.00	729,966.44	0.00	0.00	4,191,921.73	9,817,766.55		1,100,000.00	639,482
340.130	10th St. Culvert Fund									
341.010	Interest on Plgit	5,342.09	12,510.96	7,534.73	1,764.81	192,920.91	350,868.54		192,321.86	
391.000	Service Club Donations							2,800	7,725.64	
391.412	Ambulance Donations		53,550.00	750.00		5,000.00	15,425.00		1,130.50	
392.412	South Mountain Medic									
393.000	Transfer from Gen Fd	417,803.47	79,277.76	3,537,437.19	325,289.41	525,669.44	545,707.78	1,081,144	1,704,196.24	
393.001	Transf from Cap Fd				14,000.00	141,000.00	24,500.00		144,000.00	
393.002	Loan Proceeds					13,222,053.23				
393.003	Parking Lot Loan							400,000	400,000.00	
	Transfer from Water									
393.006	Infrastructure						244,187.14		137,683.11	
393.008	Sale of Loader				37,000.00					
393.010	General Authority Transfer	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 Infrastructure	221,779.60	92,090.43	149,069.00	201,409.84	272,874.40	158,519.02		277,264.46	
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	0.00	575,000	0.00	
393.020	Radio Savings					30,000.00	15,000.00		35,000.00	
393.021	PA DCNR Grant						0.00	318,411	0.00	318,411
393.130	Transfer from PLGIT							192,150	0.00	236,777
393.411	Transfer from Fire	100,000.00	200,000.00	100,000.00		50,000.00	290,476.19		100,000.00	
393.412	Ambulance Grants	7,037.40	7,155.22	51,444.42	31,260.22	37,237.00		52,093	52,092.19	14,368
393.454	Transfer from Strickler Fund									
394.412	Trans. From GF to Amb. Cap	1,790.19	1,356.56							
395.010	Donation for Crosswalk Signal					0.00				
393.023	DPW Grants									0
Header Total		955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	19,297,592.48	11,487,450.22	2,621,598	4,151,414.00	1,209,038

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
EXPENSES										
----- GENERAL CAPITAL PROJECTS -----										
	File Digitization Program /									
409.443	Technology Upgrades							60,000	33,234.50	30,000
409.444	Accounting Bill Printer							1,300	1,099.99	
409.454	1803 House Roof Reimburse									
409.455	Knauss Homestead Repairs	34,965.00	0.00							
409.456	Library Upgrades	34,177.28	0.00		0.00					150,000
409.600	Historical Commission							25,000	25,000.00	
409.660	Borough Hall Upgrades	16,787.14	19,610.64	0.00	199,527.70					
409.661	Town Hall Roof - 28 S. 4th St.			22,981.94						
409.663	Engineering / Design Costs				321,064.00					
409.664	Cost of Loan Financing					0.00				
409.665	Police Station Upgrades					51,226.63	210,684.41		49,620.67	
409.666	Central Station Upgrades					1,826,538.80	2,860,178.22	65,150	158,610.60	
409.667	Town Hall Construction					2,654,655.22	2,917,630.66		245,092.06	
	Construction Soft Costs and									
409.668	Contingencies					775,144.68	433,586.47	100,000	26,128.12	
409.762	Parking Lot Purchase							400,000	408,532.84	
409.763	Parking Lot Lease Buyout							75,000	76,800.00	
Header Total		119,520.42	19,610.64	22,981.94	539,841.70	5,307,565.33	6,422,079.76	726,450	1,024,118.78	180,000
----- POLICE DEPT. CAPITAL OUTLAY -----										
410.214	New K-9					0.00	15,000.00			
410.494	Radio Savings					20,000.00				30,000
410.746	Police Cars	82,753.91	39,316.46	72,451.76	65,294.79	147,155.60		211,000	194,016.65	104,500
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					58,502.00				
410.754	Police HVAC System		45,850.00							
410.755	Camera & Recording System - in car									
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		11,058.30			
410.760	Cameras - In-Car and Body				76,909.00					
410.761	Witness Interview Room Recorder					5,219.00				
410.762	Parking Kiosk						9,318.45			
410.764	Radar Signs							7,890.00	7,890.00	0

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
410.765	Police Capital Equipment									
410.766	Police Grant Purchase									
410.800	Project Lifesaver	191.42	0.00							
Header Total		102,099.64	85,166.46	89,784.88	168,327.97	267,064.98	35,376.75	218,890	201,906.65	134,500

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

412.221	Power Stretcher									
412.260	Vehicle Safety Upgrades					2,995.00	0.00	1,000	0.00	
412.261	Equipment Replacement / Upgrades					5,204.12	1,415.98	61,659	50,295.22	0
412.326	Pagers / Radios									8,000
412.474	Equipment Grant Purchase	7,037.40	56,080.23	57,507.27	45,322.96	1,307.20	62,233.67	54,297	43,980.49	15,000
412.475	Bullet Proof Vests									
412.747	Billing Study			4,304.00						
412.748	IV Fluid Bag Warmers			150.29						
412.749	Technology Upgrades			0.00	1,439.96					
412.750	Ambulance Vehicles					0.00		70,000	70,000.00	50,000
412.751	Auto Charge System 6351	2,000.00	0.00							
412.753	Modems for Ambulance		818.73							
412.764	Wheelchair Van							0		
412.765	Reeves Patient Carry									
412.766	Lucas CPR chest compressor			15,507.02				19,321	19,012.10	
412.768	New Roof									
412.771	LifePak 15							41,214	0.00	
412.772	Power Load Transfer							1,575	3,478.00	
Header Total		9,037.40	56,898.96	77,468.58	46,762.92	9,506.32	63,649.65	249,066	186,765.81	73,000

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

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

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

430.251	Genie Trailer Mounted Lift									
430.252	Skid Steer									
430.253	Hotsy Power Washer									
430.254	30,000 lb Truck Lift	27,900.83	0.00							
430.255	600 Gallon Oil Separator	3,590.00	0.00							
430.256	100 Gal. Tank Sprayer	2,124.74	0.00							

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
430.257	Kubota Tractor	22,650.00	0.00			27,882.87				
430.300	DPW Technology Upgrades									
430.322	GPS Tracking Program							6,000	3,486.59	
430.323	Trucks (utility)							105,000	100,386.00	1,564
430.324	Forklift							17,000	14,490.00	
430.374	Building Repairs / Upgrades	17,721.37	0.00							
430.375	A/C Recovery System	2,899.99	0.00							
430.393	S. 2nd Street Project						84,394.50	493,715	493,715.00	
430.395	Traffic Devices / Signals									
430.396	Sidewalks									
430.397	Tree Removal / Planting									0
430.703	Mechanic Equipment									
430.705	MS4 Mandate Work			42,412.45	18,962.55	5,884.65	4,208.52	50,000	0.00	50,000
430.748	Engineering / Design									0
430.749	Road Reconstruction	77,512.74	0.00							
430.751	Int'l 7500 Dump									
430.753	10th Street Culvert	21,350.73	217,426.27							
430.757	Pick-up Truck		26,869.00							0
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	Dump Truck						123,895.60			70,182
430.764	Parts Washer - Mechanics					2,174.00				
430.765	Landscapecr Truck					71,912.00				
430.766	Surveillance Cameras						39,709.00	50,000	54,403.74	
430.767	Pole Building Insulation						37,827.45			
430.768	Garage Door Openers						13,119.39			
430.769	Ice Maker						2,887.24			
	Compost Site / Recycling									
430.770	Upgrades						1,980.00	4,000	3,780.00	0
430.771	18' Trailer						19,622.36	0		
430.772	Hydraulic Hose Machine						5,399.39			
430.773	Backhoe Grading Bucket						2,023.32			
430.774	Tow Behind Air Compressor						28,052.28			
430.775	Power Tools						3,717.24	7,000	6,316.36	
430.776	DEF Fluid Tank Electric Pump						1,252.11			
430.777	DPW Capital Equipment									2,758
430.778	Grant Expenses									0
Header Total		175,750.40	217,426.27	42,412.45	94,885.76	134,853.52	368,088.40	732,715	676,577.69	124,504

-----SWIMMING POOL CAPITAL OUTLAY-----

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
452.135	Refreshment Stand Equipment				699.00	5,024.00				
452.223	Pool Signage	200.85	0.00							
452.751	Umbrellas				790.00					
452.753	Life Guard Chair	702.58	0.00	0.00	3,349.86					
452.756	Diving Board				7,407.84					
452.757	Pool Chairs				4,092.16					
452.758	Pool Repairs / Upgrades				13,474.00					52,583
452.804	Misc. Pool Equipment		2,799.00							2,850
452.813	Building Repairs / Upgrades	1,225.00	0.00					85,600	80,000.00	
452.815	Sliding Board					33,532.67				
452.816	Pool Amenities					27,123.52				4,100
452.817	ADA Ramp							15,000	15,400.00	
452.818	Pool Chemical Controller & Pumps							19,000	15,835.65	
452.819	Pool Ladder Steps							2,500	953.80	7,113

Header Total	2,128.43	2,799.00	0.00	29,812.86	65,680.19	0.00	122,100.00	112,189.45	66,646.00
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-----PARKS / RECREATION OUTLAY-----

454.221	Grilles							2,500	2,455.00	
454.375	Park Upgrades	3,542.24	3,566.90			28,100.29	25,523.63		4,925.64	0
454.376	Surveillance System	0.00	0.00		25,927.00					0
454.400	Lions Park						34,217.31	418,411	177,267.93	418,411
454.500	Arch Street Park Improvements						0.00	30,000	27,000.00	
454.600	Engineering / Design	0.00	0.00	4,153.75			6,599.25			
454.602	Snack Stand Fire Suppression						0.00			
454.603	Snack Stand Sink						2,769.91			
454.604	Snack Stand Smoothie Machine						1,195.00			
454.660	Snack Stand ADA Improvements						1,208.25	19,394	34,559.61	3,500
454.661	Refreshment Stand Upgrades			3,774.00	3,884.00					5,700
454.718	Playground Equipment									
454.719	ADA Swings (3)				2,044.48		0.00			
454.733	Park, Trail, and Pool Study		39,953.70	37,739.17	77,383.15					
454.734	Park Signage			0.00	0.00		0.00			
454.735	Furnace Dam Park			608.25			53,291.88		9,737.84	42,777
454.736	Repair Ballfield Lights					5,712.08				
454.737	Picnic Tables						29,897.16	32,000	24,002.52	0
454.738	Trash Receptacles						6,541.70	8,000	14,549.67	0
454.809	Ex Mark Laser Lawn Mower				8,157.80					
454.810	Power Grader - Kubota						1,728.21			

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
454.811	Vehicles						39,806.68			
454.816	Pavillion Roof Repair									
454.817	Trail Improvements									
454.900	S. 4th Street Ballfields						0.00		13,111.84	144,000
454.901	Williams / Kiwanis Park							2,800.00	2,812.84	
454.902	Laura Street Playground							30,000.00	38,932.41	
454.903	Tools / Equipment							29,272.00	28,557.50	2,000.00
454.904	Boroline Park									
454.905	Veterans Memorial Park									
454.906	West End Playground									
454.907	Emmaus Community Park									14,000

Header Total	16,367.24	43,520.60	46,275.17	117,396.43	33,812.37	202,778.98	569,877.00	377,912.80	630,388.00
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-----CONTINGENCY FUND-----

480.501	Contingency Fund	0.00	0.00	0.00				0	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	0.00
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-----TRANSFERS-----

492.023	Transfer to Debt Services					3,237,933.22				
492.030	Transfer to Fire Fund				400,000.00	0.00				
492.040	Transfer to Road Fund						850,000.00			
492.060	Transfer to Water Fund								520,269.13	
492.080	Transfer to Sewer Fund					405,775.00	56,240.00			

Header Total	0.00	0.00	0.00	400,000.00	3,643,708.22	906,240.00	0.00	520,269.13	0.00
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CAPITAL RESERVE FUND TOTALS									
TOTAL REVENUES	955,304.97	1,497,582.29	3,931,376.34	1,291,204.21	19,297,592.48	11,487,450.22	2,621,598	4,151,414.00	1,209,038
TOTAL EXPENSES	424,903.53	425,421.93	278,923.02	1,397,027.64	9,479,825.93	7,998,213.54	2,619,098.00	3,099,740.31	1,209,038.00
	530,401.44	1,072,160.36	3,652,453.32	(105,823.43)	9,817,766.55	3,489,236.68	2,500	1,051,673.69	0

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

Account Number	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
----- REVENUES -----										
340.050	Liquid Fuels Allocation	341,716.90	349,371.67	340,460.11	315,629.89	321,319.00	330,807.73	325,806	329,083.25	322,600
340.051	Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0	1,523.14	0
340.120	Beginning Cash Balance	320,676.02	431,931.35	282,753.92	297,755.00	329,531.18	334,507.84	150,000	404,097.58	200,000
341.010	Interest On PLGIT/Savings	9,541.02	12,674.53	2,475.06	165.04	7,065.18	27,273.99	5,000	16,569.97	5,000
354.072	Sale of Equipment			10,000.00	0.00	0.00	0.00	0	0.00	0
TOTAL REVENUES		671,933.94	793,977.55	635,689.09	613,549.93	657,915.36	692,589.56	480,806	751,273.94	527,600
----- EXPENSES -----										
430.260	Minor Equipment			7,911.30	0.00	19,355.75	14,098.55	10,000	8,281.24	10,000
430.270	Computer-Related Expenses	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000	1,000.00	1,000
430.740	Machinery & Equipment	30,605.89	59,533.80	159,979.00	81,412.92	89,594.20	29,549.92	54,000	29,549.92	110,000
431.220	Street Sweeper Supplies	0.00	70.59	0.00	1,298.31	0.00	0.00	250	0.00	500
431.250	Sweeper Vehicle Maintenance	4,208.18	5,121.40	1,862.37	777.93	2,970.34	2,878.58	5,000	3,016.98	5,000
432.200	Purchase of Salt/Antiskid	60,866.00	38,304.03	30,109.26	41,880.43	53,077.89	40,838.78	60,000	53,658.19	60,000
433.220	Traffic Sign Maint-Supplies	6,715.33	1,494.10	2,553.40	5,653.40	5,090.31	19,020.03	28,000	22,583.88	25,000
433.361	Traffic Lights / Electric	7,092.36	6,881.88	6,684.27	6,514.57	6,057.22	5,991.49	23,000	5,818.88	23,000
433.377	Traffic Lights Maintenance	6,684.63	5,413.72	15,684.87	27,390.90	11,088.10	11,823.50	16,000	19,557.50	20,000
434.100	Street Lighting	119,457.86	112,728.47	107,831.09	115,190.59	121,800.04	1,316.91	0	(1,316.91)	0
438.245	Asphalt Patch Materials	26.52	0.00	0.00	0.00	7,329.82	16,513.45	8,000	7,874.94	8,000
438.247	Storm Sewer Materials	0.00	0.00	0.00	0.00	399.00	0.00	6,000	7,029.76	5,000
438.249	Street Painting Material	3,345.82	771.44	4,318.49	3,899.74	5,644.85	5,192.34	5,000	4,814.58	5,000
439.000	Road & Street Projects	0.00	279,904.20	0.00	0.00	0.00	140,268.43	250,000	207,397.26	200,000
480.501	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	14,556	0.00	55,100
TOTAL EXPENSES		240,002.59	511,223.63	337,934.05	284,018.79	323,407.52	288,491.98	480,806	369,266.22	527,600
Surplus / Deficit		431,931.35	282,753.92	297,755.04	329,531.14	334,507.84	404,097.58	0	382,007.72	0