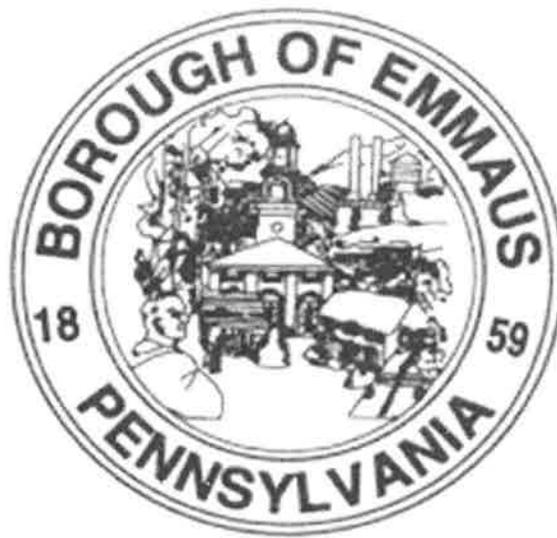


BOROUGH OF EMMAUS

2016 BUDGET



A Community United for Progress

Approved by Council on December 21, 2015

RESOLUTION 2015-36

A RESOLUTION ADOPTING THE BUDGET OF THE BOROUGH OF EMMAUS FOR THE 2016 FISCAL YEAR AND APPROPRIATING FROM FUND EQUITIES, REVENUES AND OTHER FINANCING SOURCES AVAILABLE FOR THE YEAR 2016 FOR THE SPECIFIC PURPOSES SET FORTH THEREIN.

WHEREAS, the Borough Council of the Borough of Emmaus has reviewed the fiscal position of the Borough and reviewed anticipated revenues and expenditures for the 2016 fiscal year; and

WHEREAS, the Borough Council has caused a proposed copy of the 2016 Budget to be displayed upon the counters at the Borough Offices, and has notified the community of such by advertisement, all as required by the provisions of the Borough Code, Sections 1307 through 1310.

NOW, THEREFORE, be it hereby **RESOLVED** by the Emmaus Borough Council that the following expenditures and expenses are hereby set forth as and for the Budget of the Borough of Emmaus for the fiscal year 2016 and the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2016 for the specific purposes set forth on the pages attached hereto as Exhibit "A" and incorporated herein by reference as though set forth in full.

DULY RESOLVED by the Borough Council of the Borough of Emmaus, this 21st day of December 2015, in lawful session duly assembled.

Motion By: Brian Holtzhafer

Second By: Jeff Shubzdz

Vote: 6 - 0

ATTEST:



Shane M. Pepe
Borough Manager



Lee Ann Gilbert
Council President

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	3,349,364	3,439,660	3,501,679	3,607,920	3,531,459	3,500,000
301.200	Prior Year	31,291	0	48,784	20,000	57,208	50,000
301.400	Tax Claim	86,786	71,266	105,183	70,000	98,484	85,000
301.600	Interim	1,055	5,216	2,019	2,000	0	2,000
Header Total		3,468,496	3,516,142	3,657,665	3,699,920	3,687,150	3,637,000
----- TAXES - ACT 511 AND OTHER -----							
310.000	Per Capita	46,419	47,807	67,909	55,000	75,574	65,000
310.100	Real Es Transfer	106,215	187,282	157,249	130,000	176,485	150,000
310.200	Earned Income	1,251,312	1,373,669	1,448,291	1,300,000	1,428,703	1,300,000
310.500	Local ServicesTax	216,199	242,071	273,134	235,000	257,135	240,000
310.700	Mechanical Device	3,075	1,950	2,250	2,500	2,475	2,500
310.800	Business Priv. Tax	47,703	56,639	45,626	50,000	49,602	50,000
Header Total		1,670,922	1,909,418	1,994,459	1,772,500	1,989,974	1,807,500
----- LICENSES AND PERMITS -----							
321.330	Cat Licenses	15	39	42	20	6	20
321.610	Transient License	420	540	360	500	945	500
321.800	Cable Franchise	171,354	175,863	178,767	175,000	201,840	185,000
321.900	Moving Permits	337	692	715	400	533	400
Header Total		172,126	177,134	179,884	175,920	203,324	185,920
----- OTHER PERMITS -----							
322.800	Yd Sale- Auctions	260	305	280	250	270	250
Header Total		260	305	280	250	270	250
----- FINES AND FORFEITS -----							
331.110	Motor Vehicle	32,991	29,383	30,546	35,000	35,269	35,000
331.120	Non-Traffic Fines	14,483	16,491	9,150	15,000	18,125	15,000
331.130	State Police Fine	9,187	5,764	5,646	6,000	5,536	6,000
Header Total		56,661	51,638	45,342	56,000	58,930	56,000
----- CASH AND DIVIDENDS -----							
340.120	Fund Balance	714,882	408,946	451,453	600,000	0	725,000
340.123	Insurance Div.	274,389	215,936	138,829	0	42	80,000
Header Total		989,271	624,882	590,282	600,000	42	805,000
----- INTEREST -----							
341.010	Interest	1,348	1,039	1,615	1,200	1,758	1,200
Header Total		1,348	1,039	1,615	1,200	1,758	1,200
-----RENTAL INCOME -----							
342.100	Rental on Land	11,523	10,562	13,274	18,000	109,135	198,000
Header Total		11,523	10,562	13,274	18,000	109,135	198,000
----- INTERGOVERNMENTAL REVENUES -----							
354.010	General Authority	80,000	0	76,100	0	128,000	0
354.012	CDBG-Sidewalk	1,316	50,000	34,753	30,000	45,247	0
354.070	State Grants-Façade	0	0	22,850	27,150	27,150	0
354.071	Municipal Services	10,656	10,858	18,628	10,000	6,956	10,000
354.073	DEP Recycling	22,093	27,718	25,205	23,000	0	23,000

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
354.075	RACP Grant	0	0	282,137	217,863	205,363	0
354.077	Bullet Proof Vest	700	0	2,928	0	4,236	0
Header Total		114,765	297,576	532,601	308,013	416,952	33,000

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

355.010	Public Utility Tax	0	6,532	6,869	6,500	7,093	7,000
355.080	Liquor Licenses	4,250	3,350	3,950	4,000	3,950	4,000
355.130	Fire Relief Aid	72,529	81,920	0	0	0	0
355.140	State Pension	253,904	293,039	274,960	270,000	286,221	280,000
Header Total		330,682	384,841	285,779	280,500	297,264	291,000

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

357.010	Amb. Interest	10	41	13	50	4	50
357.070	Ambulance State Grants	5,680	6,651	7,091	5,000	7,445	7,000
357.080	Amb 3rd Party	535,138	540,105	530,770	550,000	594,911	560,000
357.085	Amb Subscription	91,275	87,110	82,410	85,000	81,925	85,000
357.086	Amb Non-Emergency	4,443	9,318	5,567	5,000	29,467	25,000
357.088	Amb Donations	7,045	8,880	13,496	9,000	12,381	10,000
357.090	Amb Collections	512	185	176	300	522	300
357.150	Sale of Equipment	0	0	450	0	0	13,000
Header Total		644,103	652,290	639,973	654,350	726,655	700,350

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

359.000	Payment in Lieu of Taxes	0	0	17,055	0	16,693	0
Header Total				17,055	0	16,693	0

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

361.340	Zoning Permits	14,442	23,370	24,741	18,000	25,180	20,000
361.500	Zoning Books/Ord	15	20	0	50	0	0
Header Total		14,457	23,390	24,741	18,050	25,180	20,000

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

362.100	Police Reimbursements	905	1,237	1,235	1,000	1,130	30,500
362.110	Accident Reports	2,905	3,115	2,855	3,000	2,916	2,800
362.200	Fire Inspect	4,170	640	14,305	9,000	14,345	11,000
362.410	Bldg Permits	38,455	40,063	43,726	42,000	42,750	40,000
362.430	Plumbing Permits	2,439	2,092	2,381	2,500	2,906	2,500
Header Total		48,874	53,497	64,502	57,500	64,046	86,800

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

363.100	Sidewalk Permit	1,066	1,527	1,497	1,500	3,021	1,500
363.110	Bid Packets	370	50	225	400	300	400
363.500	Street Excavating	2,600	4,760	6,750	3,000	6,118	4,000
Header Total		4,036	6,337	8,472	4,900	9,438	5,900

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

364.100	Returned Checks	0	1,110	1,080	500	1,200	1,000
364.300	Refuse Bills	1,283,554	1,308,734	1,313,273	1,232,371	1,203,405	1,232,371
364.319	Refuse-Misc.	3,010	3,210	4,200	3,000	12,425	10,000
364.350	Sale of Compost	6,290	6,140	6,470	6,000	5,605	6,000
Header Total		1,292,854	1,319,194	1,325,023	1,241,871	1,222,635	1,249,371

**THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
-----HEALTH FEES-----							
365.200	Health Insp Fees	5,765	5,585	6,180	5,500	6,693	5,500
	Header Total	5,765	5,585	6,180	5,500	6,693	5,500
-----PARKS AND RECREATION REVENUE-----							
367.132	Summer Park Program	0	3,150	3,185	3,600	3,280	0
367.150	Park / Rec Development Fee	0	0	0	0	1,000	0
367.200	Swim Pool Fees	103,199	87,622	95,736	100,000	111,833	105,000
367.250	Refreshment Stand Proceeds	8,787	23,796	30,307	30,000	40,187	35,000
367.300	Spec.Ent Donations	7,727	22,099	7,228	9,000	8,505	9,000
367.310	Fees/Donations	4,174	0	0	0	7,904	0
367.500	Community Gardens	940	960	1,000	900	1,060	900
367.800	Field Usage Fees	6,125	1,550	9,265	7,000	9,660	9,000
367.900	Pavilion Rentals	32,410	29,365	33,460	31,000	31,510	31,000
	Header Total	165,361	169,542	180,180	181,500	214,939	189,900
----- MISCELLANEOUS REVENUES -----							
380.100	Misc. Revenue	22,910	3,979	10,749	5,000	4,739	5,000
380.150	Sale of Property	5,250	17,800	0	0	250	520,000
380.151	Use of Equipment	0	250	1,486	0	225	200
380.156	Health Ins. Reimb	28,804	17,053	8,055	7,470	7,917	7,100
380.157	Medicare Subsidy	13,699	8,055	6,586	8,000	9,264	8,000
380.322	Handicap Parking	75	0	450	0	225	150
380.367	Transfer from Special Ent. Com.	0	0	2,182	0	0	0
380.410	Misc Police Rev	2,910	5,800	0	5,000	4,308	5,000
380.411	Transfer from Fire Fund	0	0	0	0	65,000	0
380.414	Municipal Lien Revenue	0	0	23,986	0	0	0
	Header Total	73,648	53,992	53,494	25,470	91,929	545,450
----- ESCROW ACCOUNT -----							
383.000	Escrow	240	14,978	22,354	0	21,890	0
	Header Total	240	14,978	22,354	0	21,890	0
----- PRIOR YEAR REFUNDS -----							
394.100	Prior Yr Refunds	19,702	5,420	7,848	3,000	1,222	3,000
	Header Total	19,702	5,420	7,848	3,000	1,222	3,000
TOTAL REVENUE		9,085,095	9,277,762	9,651,001	9,104,444	9,166,116	9,821,141

GENERAL REVENUE - 2016

REAL ESTATE TAXES

301.100	REAL ESTATE TAX - Current Year - As per the 2013 Lehigh County property assessment, the aggregate for the Borough of Emmaus is \$824,709,100. Budgeted revenue is based on a millage rate of 4.5254 and a collection rate of 93.7% .	\$3,500,000
301.200	REAL ESTATE TAX - Prior Year - The money collected for the previous year prior to being referred to the Tax Claim Bureau. Also includes LCHA in lieu of taxes payment.	\$50,000
301.400	REAL ESTATE TAX - Tax Claim Bureau - Money collected by the contracted Tax Claim Specialist that the Borough receives on a monthly basis.	\$85,000
301.600	REAL ESTATE TAXES - Interim - Taxes that are assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, or improvements.	\$2,000
310.000	PER CAPITA TAXES - A per person charge of \$10.00 for any resident over the age of 18.	\$65,000
310.100	REAL ESTATE TRANSFER TAX - The Borough's 0.5% share of tax charged for real estate transfers.	\$150,000
310.200	EARNED INCOME TAX - The Earned Income Tax is collected from any Borough resident at a rate of 1/2% of their wages.	\$1,300,000
310.500	LOCAL SERVICES TAX (LST) - Every person working in the Borough is assessed \$52 for the benefits derived from the provision of local services. Those earning \$12,000 or less per year are exempt.	\$240,000
310.700	MECHANICAL DEVICES TAX - A \$75 tax imposed on juke boxes, video games, etc.	\$2,500
310.800	BUSINESS PRIVILEGE TAX - \$150 levied on for-profit entities.	\$50,000

LICENSES AND PERMITS

321.330	CAT LICENSES - A \$3 fee is imposed on all registered cats.	\$20
321.610	TRANSIENT RETAIL BUSINESS LICENSES - A weekly fee for any person engaged in selling, soliciting or taking orders on a temporary basis.	\$500

321.800	CABLE TV FRANCHISE FEE - The fee based on 5% of gross receipts of cable providers.	\$185,000
321.900	MOVING PERMITS - The \$1.00 permit fee paid by any person moving in or out of the Borough.	\$400
322.800	YARD SALES / AUCTION - A \$5 fee imposed for the sale of residential goods or public auction.	\$250

FINES AND FORFEITURES

331.110	MOTOR VEHICLE CODE VIOLATIONS - Fines imposed on motorists for violating the PA Motor Vehicle Code.	\$35,000
331.120	NON-TRAFFIC VIOLATIONS - Fines for violating non-motor vehicle related ordinances, such as littering, disorderly conduct, underage drinking, etc.	\$15,000
331.130	SEMI-ANNUAL STATE POLICE - An amount paid by the State based on miles of Borough-owned roads and the population of the municipality.	\$6,000

INTEREST AND RENTS

340.120	FUND BALANCE - Carry over from 2015.	\$725,000
340.123	INSURANCE DIVIDENDS - The Borough receives reimbursement/dividend payments from the health co-op insurance plan for unused premiums.	\$80,000
341.010	INTEREST ON INVESTMENTS - Interest estimate for the year.	\$1,200
342.100	RENTAL OF LAND - Rental of Borough land to EPNHN, CINTAS, Seven Generations School, Switchback Pizza, and Motors Plus at Klines Lane.	\$198,000

INTERGOVERNMENTAL REVENUES

354.071	MUNICIPAL SERVICES REIMBURSEMENT The Borough receives reimbursements from Penn Dot through a partnership for maintaining certain state-owned streets.	\$10,000
354.073	D.E.P. RECYCLING PERFORMANCE GRANT - Borough receives money based on its recycling performance from DEP's 101 Grant.	\$23,000
355.010	PUBLIC UTILITY REALTY TAX - Money received in Oct. from public utilities who have buildings or land in the Borough.	\$7,000

355.080 **RETAIL LIQUOR LICENSES** - The Borough receives a fee for each of the licensed liquor establishments in the Borough. \$4,000

355.140 **MUNICIPAL PENSION - STATE AID** - Monies received from the State to defray the Police and Non-uniform Pension Plans. \$280,000

AMBULANCE REVENUE

357.010 **AMBULANCE INTEREST** \$50

357.070 **AMBULANCE STATE GRANTS** \$7,000

357.080 **AMBULANCE THIRD PARTY BILLING** - Users of Emmaus Ambulance Corps are charged per response. \$560,000

357.085 **AMBULANCE SUBSCRIPTION** - Annual amounts are \$50 for households and \$40 for individuals. \$85,000

357.086 **AMBULANCE TRANSPORTS** - Amounts collected based on estimated BLS and ALS transports. \$25,000

357.088 **AMBULANCE DONATIONS** \$10,000

357.090 **AMBULANCE COLLECTIONS** \$300

357.150 **SALE OF EQUIPMENT** - sale of ambulance, truck and equipment. \$13,000

SERVICE CHARGES - ADMINISTRATION

361.340 **ZONING APPEALS / ZONING PERMITS** - Fees collected for zoning appeals, subdivision permits, temporary signs, etc. \$20,000

362.100 **POLICE SERVICES** - Reimbursement for Police services (school functions, etc.) NOTE: Change in accounting recording method in 2016. Expenses in 01.410.135 \$30,500

362.110 **SALE OF COPIES OF ACCIDENT REPORTS** - \$15 per report \$2,800

362.200 **FIRE OFFICIAL INSPECTION FEE** - The yearly fee charged for any commercial fire inspection. \$11,000

362.410 **BUILDING PERMITS** - Fees for construction projects. \$40,000

362.430 **PLUMBING PERMITS** - The fees for all fixture installations, plumbers licenses & examinations. \$2,500

363.100 **CURB / SIDEWALK / STREET PERMITS** - Fees charged for inspections. \$1,500

363.110	BID PACKETS - A fee charged to parties who are interested in obtaining bid specifications for Borough projects.	\$400
363.500	STREET EXCAVATING PERMIT - Permits issued to cut into Borough streets so that the Borough can ensure proper backfill & restoration of a street.	\$4,000
REFUSE - HEALTH - SOLID WASTE		
364.100	RETURNED CHECKS - Return check fees for bounced checks. Fees are assessed and passed on to responsible party.	\$1,000
364.300	SOLID WASTE COLLECTION & DISPOSAL - A yearly fee of \$287 assessed per household unit for recycling and solid waste removal.	\$1,232,371
364.319	REFUSE DUMPSTERS - Administrative fees for commercial dumpsters.	\$10,000
364.350	SALE OF COMPOST / RECYCLABLE MATERIALS - Sale of compost and wood chip mulch at compost site.	\$6,000
365.200	HEALTH INSPECTION FEES - Annual fee charged for inspections of eating and drinking establishments and food vending machines.	\$5,500
PARKS AND RECREATION REVENUE		
367.132	SUMMER PARK PROGRAM - Program is eliminated for the 2016 Summer season.	\$0
367.200	SWIMMING POOL FEES - Revenue received from season passes and daily admission.	\$105,000
367.250	REFRESHMENT STAND PROCEEDS - Sale of refreshments at swimming pool.	\$35,000
367.300	SPECIAL ENTERTAINMENT DONATIONS - Donations received for Summer Concert Series.	\$9,000
367.500	COMMUNITY GARDENS - Plots are available for a yearly fee of \$15 for residents and \$25 for non-residents.	\$900
367.800	FIELD USAGE FEES - Fees received for usage of Borough owned athletic fields.	\$9,000
367.900	PAVILION RENTALS - Rental charges for the Borough's 8 pavilions and the Arts Pavilion at Emmaus Community Park, and for rentals at Furnace Dam and Borough Line Park.	\$31,000

MISCELLANEOUS REVENUE

380.100	MISCELLANEOUS REVENUE - The purchase of minutes, official documents, and copies of other Borough documentation.	\$5,000
380.150	SALE OF PROPERTY - Proceeds from sale of real property including land, equipment, vehicles, etc.	\$520,000
380.151	USE OF EQUIPMENT - Fees assessed for use of DPW equipment	\$200
380.156	HEALTH INSURANCE PAYMENTS - Health insurance premium payments received from retirees.	\$7,100
380.157	MEDICARE SUBSIDY - Federal government reimbursement for retirees who receive medicare.	\$8,000
380.322	HANDICAPPED PARKING APPLICATION FEES - A fee collected for each application.	\$150
380.410	MISC. POLICE REVENUE	\$5,000

PRIOR YEAR REFUNDS

394.100	PRIOR YR REFUNDS - Miscellaneous refunds from prior year's payments and accounts.	\$3,000
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TOTAL REVENUES	\$9,821,141
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Number	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
GENERAL GOVERNMENT ADMINISTRATION							
-----COUNCIL-----							
400.113	Council Salary	14,407	14,407	14,407	14,407	14,407	14,407
400.161	FICA-7.65%	1,102	1,103	1,102	1,102	1,102	1,102
Header Total		15,509	15,510	15,509	15,509	15,509	15,509
----- MAYOR -----							
401.112	Mayor's Salary	2,820	2,820	2,820	2,820	2,820	2,820
401.161	FICA-7.65%	216	216	216	216	216	216
401.314	Legal Expense	0	0	0	1,000	0	1,000
401.420	Mayor's Dues-Subscriptions	150	85	245	150	165	200
Header Total		3,186	3,121	3,281	4,186	3,201	4,236
----- FINANCIAL ADMINISTRATION -----							
402.070	Façade Grant Program	0	0	22,850	27,150	27,150	0
402.075	RACP Grant Disbursements	0	0	282,137	217,863	205,363	0
402.120	Boro Mgr Salary	26,648	28,420	31,684	29,902	31,652	53,269
402.130	Treasurer's Salary	14,772	21,591	22,077	24,480	24,570	45,190
402.161	FICA - 7.65%	3,107	3,820	4,105	4,160	4,295	7,532
402.220	Bank Fees	2,733	1,059	1,269	1,200	1,334	1,200
402.420	Dues and Membership	1,999	2,074	2,074	1,900	1,974	1,900
402.460	Seminars-Conferences	661	1,542	1,555	3,000	3,077	3,000
Header Total		73,259	58,507	367,752	309,655	299,415	112,091
----- REAL ESTATE TAX -----							
403.114	Tax Coll Commission	26,559	27,298	31,338	30,000	32,149	31,800
403.161	FICA	2,032	2,088	2,397	2,295	2,459	2,433
403.220	Operating Expense	4,281	4,331	4,477	4,500	3,653	4,500
403.240	Per Cap Expenses	2,316	12,741	12,268	13,000	18,367	18,000
403.510	Prior Yr Tax Refunds	11,194	2,356	9,314	10,000	464	8,500
Header Total		46,382	48,815	59,793	59,795	57,093	65,233
----- LEGAL EXPENSES -----							
404.314	Legal Services	39,723	56,297	15,506	40,000	35,720	40,000
404.315	Legal Decisions	5,000	0	0	5,000	0	5,000
Header Total		44,723	56,297	15,506	45,000	35,720	45,000
----- CLERICAL SERVICES -----							
405.140	Office Clerks Wages	28,852	29,249	29,947	30,763	31,290	51,652
405.161	FICA - 7.65%	2,207	2,238	2,291	2,353	2,359	3,951
405.210	Office Supplies	6,612	6,530	7,673	7,000	5,879	8,000
405.216	Maint. Office Equip	3,365	2,731	3,733	3,500	1,416	3,500
405.325	Postage	8,491	7,829	11,491	12,000	8,091	12,000
405.331	Mileage	1,486	1,044	1,303	1,600	1,104	1,600
405.341	Advertising	3,618	4,011	4,777	5,500	5,064	5,500
405.342	Printing	5,609	5,326	6,151	6,500	6,660	6,500
405.441	AD Computer	5,191	5,649	5,387	5,700	5,595	7,700
405.460	Clerical Training	0	0	0	1,500	1,500	1,500
405.513	LCHA Payment	25,496	0	13,985	14,000	13,688	14,000
405.701	Computer Maint.	7,656	13,795	5,346	9,000	14,061	15,000
405.708	Software Contracts	0	0	0	0	0	28,000
405.709	Copy Machine	0	0	0	6,000	4,450	6,000

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Number	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
405.710	Safety Committee	0	0	4,319	12,200	12,443	6,000
Header Total		115,713	78,400	96,403	117,616	113,599	170,903
----- INSURANCE BENEFITS -----							
406.154	Health Insurance Reimburserr	0	47,604	46,311	55,000	42,399	50,000
406.155	Health Insurance - Current	0	813,896	858,939	965,789	941,219	1,105,897
406.156	BC/BS-Retrir. Employees	220,776	411,652	394,827	431,005	444,624	467,305
406.157	Life Ins.-Current Employee	0	21,388	19,588	20,306	20,991	20,060
406.158	Life Ins-Retired Employees	133	134	114	117	120	124
406.160	Employees Pension	140,028	171,859	166,674	182,761	183,069	182,205
406.162	Unemployment Comp	415	25,200	16,123	9,425	8,166	9,425
406.310	Law Enforcement Ins.	0	6,352	225	24,500	23,419	24,590
406.327	Property, Inland Marine, Fideli	0	0	21,197	7,930	7,647	10,539
406.328	Liability Insurance	0	17,400	706	35,200	35,141	33,177
406.350	Automobile Ins	1,709	28,607	25,869	16,415	15,034	15,734
406.351	Volunteer Insurance	0	350	575	350	350	350
406.352	Umbrella Insurance	11,962	13,145	2,732	7,332	6,235	6,809
406.354	Worker's Comp. Ins	64,019	327,651	251,577	114,772	120,566	120,769
406.355	Public Official Liability Ins	4,661	5,194	225	0	0	1,712
406.358	Mgr-Treas. Bond	1,000	1,000	1,225	1,000	1,000	1,000
406.359	Insurance Broker	0	0	0	17,100	10,215	21,660
406.410	Heart & Lung - Police	0	15,199	10,461	0	0	0
406.411	Fire / Liab. / Equipm	0	10,357	0	0	0	0
Header Total		444,703	1,916,988	1,817,816	1,889,001	1,860,196	2,071,356
----- ACCOUNTING / ACTUARIAL -----							
407.311	Auditing Services	14,643	11,648	11,856	13,000	12,408	13,000
Header Total		14,643	11,648	11,856	13,000	12,408	13,000
----- ENGINEERING -----							
408.313	Engineering Services	12,401	5,537	17,820	15,000	5,738	15,000
408.314	Reimb. Eng. Services	4,952	14,928	25,352	10,000	26,937	10,000
Header Total		17,353	20,465	43,172	25,000	32,675	25,000
----- GENERAL GOVT. OPERATING EXPENSE -----							
409.310	Janitorial Services	9,466	9,355	9,247	10,000	9,096	10,000
409.321	Telephone	4,674	4,860	4,557	5,500	5,328	5,500
409.361	Electricity	9,261	8,834	7,767	9,000	11,559	27,000
409.362	Gas	2,549	1,459	1,723	2,000	1,669	2,000
409.373	Maint Buildings	3,064	1,895	4,057	4,000	3,851	4,000
409.700	Elevator Maint	2,665	2,955	3,045	3,000	4,318	3,000
	Town Hall Security System -						
409.701	3 Year Lease	0	0	0	10,000	10,000	10,000
Header Total		31,681	29,357	30,396	43,500	45,821	61,500
EXPENSES		807,150	2,239,108	2,461,485	2,522,263	2,475,637	2,583,828

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

GENERAL ADMINISTRATION

400.113	COUNCIL SALARY - Each councilperson receives \$2001 per year, the President receives an additional \$400.	\$14,407
400.161	FICA - 7.65%	\$1,102
HEADER TOTAL		\$15,509

MAYOR

401.112	MAYOR'S SALARY	\$2,820
401.161	FICA - 7.65%	\$216
401.314	LEGAL EXPENSE	\$1,000
401.420	MAYOR'S DUES AND SUBSCRIPTIONS	\$200
HEADER TOTAL		\$4,236

FINANCIAL ADMINISTRATION

402.120	BOROUGH MANAGER'S SALARY - Salary is split 58.92% from the General Fund, 27.83% from the Water Fund, and 13.25% from the Sewer Fund.	\$53,269
402.130	TREASURER'S SALARY - Salary is split 64.58% from the General Fund, 17.71% from the Water Fund, and 17.71% from the Sewer Fund.	\$45,190
402.161	FICA - 7.65% of salaries	\$7,532
402.220	BANK FEES - Fees for dishonored checks written to the Borough.	\$1,200
402.420	DUES AND MEMBERSHIPS	\$1,900
402.460	SEMINARS / CONFERENCES / TRAINING	\$3,000
HEADER TOTAL		\$112,091

REAL ESTATE TAX

403.114	TAX COLLECTOR'S SALARY - Ordinance 840 establishes the rate of compensation for the tax collector at 0.0075% of total taxes collected.	\$31,800
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403.161	FICA - 7.65%	\$2,433
403.220	OPERATING EXPENSES - Expenses paid for printing and postage.	\$4,500
403.240	PER CAPITA EXPENSES - Expenses related to collection of per capita taxes - paid to Berkheimer.	\$18,000
403.510	PRIOR YEAR TAX REFUNDS - Amounts refunded to property owners due to property re-assessment by Lehigh County.	\$8,500
HEADER TOTAL		\$65,233

LEGAL EXPENSES

404.314	LEGAL SERVICES - Fees paid to the Borough Solicitor for representation at Borough Council and Planning Commission Meetings, and for general legal services.	\$40,000
404.315	LEGAL DECISIONS - Legal services and costs not handled by the Borough Solicitor.	\$5,000
HEADER TOTAL		\$45,000

CLERICAL SERVICES

405.140	OFFICE CLERKS WAGES - The Public Works and Zoning Administrative Assistant's salary is paid with 10% from Administration, the Borough Manager's Administrative Assistant is paid 70% from Administration, \$10,000 for the Water/Sewer Billing Clerk and \$10,000 for the Cashier.	\$51,652
405.161	FICA - 7.65%	\$3,951
405.210	OFFICE SUPPLIES	\$8,000
405.216	MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT - Includes copiers, computers, etc.	\$3,500
405.325	POSTAGE - Postage meter payments and maintenance.	\$12,000
405.331	TRANSPORTATION / MILEAGE - The Borough reimburses employees at the IRS limit for using a personal vehicle for Borough business.	\$1,600

405.341	ADVERTISING - Legal advertising of Borough Ordinances, Zoning Hearing Board Meetings, Special Council Meetings, bids, employment, etc.	\$5,500
405.342	PRINTING - Newsletters, letterhead, etc.	\$6,500
405.441	AD COMPUTER - Payroll processing.	\$7,700
405.460	CLERICAL TRAINING - Training for clerical staff.	\$1,500
405.513	DISBURSEMENT OF LCHA PAYMENT - Payment by the housing authority in lieu of taxes for Ridge Manor and East Penn Place divided among the Borough, School District and County.	\$14,000
405.701	COMPUTER MAINTENANCE	\$15,000
405.708	SOFTWARE CONTRACTS - Contracts for online / credit card program, IWORQ, Granicus, accounting software, Power DMS.	\$28,000
405.709	COPY MACHINE MAINTENANCE - Includes lease.	\$6,000
405.710	SAFETY COMMITTEE - Expenses incurred by Committee to improve workplace safety and correct safety inspection violations.	\$6,000
HEADER TOTAL		\$170,903

INSURANCE BENEFITS

406.154	HEALTH INSURANCE REIMBURSEMENTS	\$50,000
406.155	HEALTH INSURANCE - CURRENT	\$1,105,897
406.156	BC/BS - RETIRED EMPLOYEES - Health insurance premiums for retired employees.	\$467,305
406.157	LIFE INSURANCE - CURRENT EMPLOYEE	\$20,060
406.158	LIFE INSURANCE - RETIRED EMPLOYEES	\$124
406.160	EMPLOYEES PENSION - The Non-Uniformed Pension Plan requires employees to contribute 2.6% of salary. The Borough contributes the remainder.	\$182,205
406.162	UNEMPLOYMENT COMPENSATION - All unemployment compensation claims and an annual solvency fee.	\$9,425
406.310	LAW ENFORCEMENT INS.	\$24,590
406.327	COMMERCIAL PROPERTY INSURANCE - Includes inland marine and fidelity insurance.	\$10,539

406.328	LIABILITY INSURANCE	\$33,177
406.350	AUTOMOBILE FLEET INSURANCE - Liability insurance on all Borough-owned vehicles, that also provides coverage for non-owned and hired vehicles when used for Borough purposes.	\$15,734
406.351	VOLUNTEER INSURANCE	\$350
406.352	UMBRELLA INSURANCE - Liability insurance for personal injury and property damage, Police, "All Risk" coverage for buildings and contents, and other insurance liabilities not covered in other policies.	\$6,809
406.354	WORKER'S COMPENSATION INSURANCE - Statutorily required insurance covering employees who suffer work-related injuries or diseases.	\$120,769
406.355	PUBLIC OFFICIALS LIABILITY INSURANCE	\$1,712
406.358	TREASURER'S & MANAGER'S BOND	\$1,000
406.359	INSURANCE BROKER - LIABILITY	\$21,660

HEADER TOTAL	\$2,071,356
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ACCOUNTING / ACTUARIAL

407.311	AUDITING SERVICES - Services provided by CPA firm to audit the Borough's finances.	\$13,000
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HEADER TOTAL	\$13,000
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ENGINEERING

408.313	ENGINEERING SERVICES - The Borough's engineering firm reviews subdivision plans, Public Works projects, surveying and performs general engineering work.	\$15,000
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408.314	REIMBURSABLE ENG. SERVICES - Services to 3rd parties for which Borough is reimbursed.	\$10,000
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HEADER TOTAL	\$25,000
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GENERAL GOV. OPERATING EXPENSE

409.310	JANITORIAL SERVICES - Daily cleaning service of Town Hall by private contractor.	\$10,000
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409.321	TELEPHONE	\$5,500
409.361	ELECTRIC - includes 28 S. 4th Street and 33 E. Minor St.	\$27,000
409.362	GAS - Town Hall is heated primarily by natural gas.	\$2,000
409.373	MAINTENANCE / REPAIR BUILDINGS - Miscellaneous renovations and maintenance.	\$4,000
409.700	ELEVATOR MAINTENANCE - Service agreement with ThyssenKrupp Elevator for all elevator maintenance.	\$3,000
409.701	SECURITY SYSTEM - 3 YR. LEASE - Lease for security doors at Town Hall.	\$10,000

HEADER TOTAL	\$61,500
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TOTAL EXPENSES	\$2,583,828
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<u>POLICE DEPARTMENT</u>							
410.120	Chief of Police	78,703	79,884	84,681	84,050	84,050	91,487
410.130	Wages	1,113,238	1,143,522	1,234,353	1,266,643	1,218,239	1,280,944
410.131	Wages - Court	2,816	6,472	4,265	4,500	7,158	6,500
410.132	P/T Wages	35,777	22,344	22,448	34,000	23,802	32,000
410.133	Animal Officer	6,881	6,984	7,141	7,348	7,348	7,561
410.134	X Guard Expense	385	152	53	500	13	500
410.135	Wage Reimbursement	-217	-2,494	5,705	0	1,327	30,500
410.136	Mechanic Wages	9,702	0	0	0	0	0
410.137	Downtown Service	9,506	11,848	14,249	13,000	12,904	14,000
410.138	Community Service	98	856	582	1,000	0	1,000
410.139	Special Assign	1,697	0	310	2,000	0	2,000
410.140	Clerk Salary	35,997	36,543	37,362	38,454	38,435	39,566
410.141	Data Entry	35,997	36,543	37,362	38,454	38,435	39,566
410.142	Park Police Wages	0	7,527	9,202	11,000	6,454	14,000
410.152	Health Exam	800	0	1,378	1,000	1,994	1,000
410.156	BC/BS	598,350	0	0	0	0	0
410.158	Life Insurance	8,019	0	0	0	0	0
410.160	Police Pension	264,906	280,068	291,002	339,337	339,337	336,321
410.161	FICA	29,880	31,415	33,797	33,921	34,776	37,534
410.162	Unemploy Comp	8,787	0	0	0	0	0
410.182	Longevity Pay	14,220	15,180	15,900	15,250	13,620	15,000
410.183	Overtime	171,240	199,447	231,487	190,000	267,847	245,000
410.184	Shift Differential	7,912	8,059	7,355	11,600	9,121	10,000
410.185	Sr Shift Wage	2,913	1,587	1,083	1,000	2,609	2,500
410.186	Comp. Time	0	0	457	0	3,410	0
410.191	Uniform	9,086	11,592	11,287	13,000	9,164	15,000
410.192	P/TUniform	156	354	743	500	0	500
410.193	Det Clothing	1,100	1,388	1,650	1,650	1,226	1,650
410.194	Clothing Allow.	5,250	5,400	5,550	5,700	5,100	5,700
410.195	Park Police Uniforms	0	493	761	500	0	500
410.196	Footwear Full-time	2,121	2,700	2,850	2,850	2,550	2,850
410.205	Work Place Safety	356	90	90	1,000	39	1,000
410.210	Office Supplies	1,875	2,526	2,844	2,700	2,694	3,000
410.214	K-9 Maintenance	3,286	3,189	3,166	3,500	3,486	4,500
410.219	DUI Lab Results	0	0	0	150	0	150
410.220	Operating Exp	5,432	7,531	7,222	10,000	7,579	10,000
410.221	Animal Exp.	80	291	211	500	159	500
410.222	Humane Society	950	1,500	2,280	1,000	2,240	2,200
410.226	Custodial	8,489	8,420	8,322	9,500	8,186	9,500
410.231	Vehicle Fuel	36,715	27,666	26,242	32,000	14,369	28,000
410.242	Guns & Ammo	5,500	6,293	4,828	7,000	6,984	8,700
410.250	Vehicle Repair	11,098	11,448	15,785	13,000	18,607	14,000
410.255	Bike Patrol Maint	0	2,182	660	500	32	500
410.256	Fire Range Expense	1,314	300	1,119	750	285	2,200
410.260	Towing Exp - Reimb	-180	-930	-1,140	0	-395	0
410.314	Legal Expense	100	0	0	1,000	0	1,000
410.321	Telephone Expense	9,176	9,743	9,059	9,500	9,447	11,500
410.326	Radio Equip/Maint	3,102	566	2,276	2,000	725	2,000
410.328	Copier Maintenance	2,518	2,881	5,091	5,685	5,335	5,685
410.342	Printing Services	1,831	545	1,222	1,800	1,505	1,800

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
410.350	Auto Insurance	9,824	0	0	0	0	0
410.352	Multi Peril	3,138	0	0	0	0	0
410.354	Worker's Comp	155,565	0	0	0	0	0
410.358	Law Enforce Insur	6,352	0	0	0	0	0
410.359	Crossing Guard Ins	350	0	0	0	0	0
410.360	Exercise Building	0	0	0	0	0	0
410.361	Electric	17,790	16,312	13,121	16,000	13,957	15,439
410.362	UGI - Gas	8,860	9,680	10,635	10,500	9,693	10,500
410.373	Building Maint	3,923	5,480	4,737	4,500	2,575	4,500
410.460	Schools & Conf	5,140	5,541	6,586	6,000	6,151	6,500
410.462	Child Abuse Investig.	0	0	0	0	0	0
410.470	Special Projects	511	0	1,017	1,000	0	1,000
410.473	Lehigh Response Team	3,892	3,828	3,590	4,500	3,587	4,600
410.474	Grant Equip Purchase	0	5,090	2,505	0	5,766	0
410.475	Bullet Proof Vests	3,433	3,865	4,500	3,500	3,520	4,000
410.476	Weight Scales	392	242	607	1,000	157	1,000
410.477	Mobile Computer	7,036	8,002	8,708	7,500	8,167	8,200
410.478	Speedboard Maint.	0	0	0	0	0	0
410.479	Equip Purchase	0	1,854	2,019	4,000	6,151	10,800
410.481	Accreditation	1,905	90	3,800	4,000	4,287	4,000
410.509	Server Upgrade	0	0	0	0	0	0
410.510	Computer Maint.	8,446	25,615	30,841	41,000	42,832	49,500
EXPENSES		2,783,521	2,077,704	2,244,957	2,322,342	2,317,039	2,459,453

POLICE DEPARTMENT

410.120	CHIEF OF POLICE	\$91,487
410.130	WAGES- The current five year contract for Jan. 1, 2013 to Dec. 31, 2017 includes a 2.9% increase for 2016 and includes 5 Sergeants, 2 Investigators, 1 Juvenile Officer, and 12 Patrol Officers. There are a total of 18 police officers. Currently, there is an officer vacancy. This line item does not include the Chief. Salary also includes promotion process for sergeant and corporal.	\$1,280,944
410.131	WAGES - COURT - All Officers, including the Animal Control Officer, for Adult, Juvenile, and District Court hearings; paid as required by Police contract.	\$6,500
410.132	PART TIME WAGES - Part time Officers are used when full time Officers are sick, on vacation, at training, for special events and manpower shortages on the schedule.	\$32,000
410.133	ANIMAL CONTROL OFFICER SALARY - Includes 2.25% increase for 2016.	\$7,561
410.134	CROSSING GUARD EXPENSES - Expenses for crossing guard equipment and educational equipment, awards, and other miscellaneous expenses.	\$500
410.135	REIMBURSABLE WAGES - Actual wages expended for reimbursable services, such as school events, etc. Reflects accounting change - all revenue realized in line item 01.362.100.	\$30,500
410.137	DOWNTOWN POLICE SERVICES - Traffic and pedestrian control, daily parking enforcement. Foot patrol including crosswalk services. Downtown Officer is a part-time Auxiliary Officer.	\$14,000
410.138	COMMUNITY SERVICE - Educational and awareness programs including crime prevention, public relations and community events.	\$1,000
410.139	SPECIAL ASSIGNMENTS - Costs for criminal investigations and emergency call outs that are not part of the normal work schedule. Includes crime scenes and special patrol functions.	\$2,000
410.140	POLICE CLERK SALARY - (Civilian) - The Clerk answers phones and monitors the front desk in the main lobby of the police station.	\$39,566

410.141	POLICE DATA ENTRY - (Civilian) - Enters computer data and performs various clerical work including payroll, adult and juvenile criminal cases and FBI Uniform Crime Reports.	\$39,566
410.142	PARK POLICE WAGES - Cost of wages for Park Police throughout the summer and all park-related events.	\$14,000
410.152	HEALTH EXAMINATIONS - Covers all full and part-time required exams, vaccinations per contract, disability exams, on-duty injury doctor visits and mental health issues.	\$1,000
410.160	POLICE PENSION - Based on state-determined Minimum Municipal Obligation (MMO)	\$336,321
410.161	FICA - Social Security expense (7.65% of wages) for civilian employees.	\$37,534
410.182	LONGEVITY PAY - Paid as per Police contract, and is based on an Officer's length of service.	\$15,000
410.183	OVERTIME (Full & Part-time) - Police contract requires overtime pay for hours worked over a normal 8 hour work day.	\$245,000
410.184	POLICE SHIFT DIFFERENTIAL - Compensates Officers for working varying shifts, as required by the Police contract, being an extra \$0.45 per hour for middle shift and \$0.55 per hour for night shift.	\$10,000
410.185	SENIOR OFFICER/SHIFT SUPERVISOR WAGE - Compesates Ranking Officer or Senior Patrol Officer \$0.50 per hour.	\$2,500
410.191	UNIFORM ALLOWANCE - All full-time uniforms and related equipment purchases and replacements.	\$15,000
410.192	PART-TIME OFFICER UNIFORM ALLOWANCE	\$500
410.193	INVESTIGATOR CLOTHING ALLOWANCE - Police contract requires that \$550 be allotted for each Officer designated as a Criminal Investigator.	\$1,650
410.194	CLOTHING ALLOWANCE - The Police contract provides for \$300 per year for the maintenance of a Police Officer's uniform.	\$5,700

410.195	PARK POLICE UNIFORMS	\$500
410.196	FOOTWARE ALLOWANCE - \$150 per full time Officer	\$2,850
410.205	WORKPLACE SAFETY - Safety glasses, vehicle warning lights, blower fans, syringe containers, etc.	\$1,000
410.210	OFFICE SUPPLIES - Miscellaneous office supplies, furniture, software upgrades, computer maintenance.	\$3,000
410.214	K-9 MAINTENANCE - Food, veterinary bills, insurance, and training.	\$4,500
410.219	DUI LAB RESULTS - Costs for hospital blood tests not covered by the Lehigh County DUI Center.	\$150
410.220	OPERATING EXPENSE & SUPPLIES - Includes film, fuses, portable breathalyzer supplies, crime lab supplies, vascar certifications, computer hardware, software license fees for all in-house computers and in-car laptops.	\$10,000
410.221	ANIMAL CONTROL OFFICER EXPENSE - Includes uniforms, food traps, and equipment.	\$500
410.222	STRAY ANIMAL EXPENSE - Cost to dispose of stray animals at The Sanctuary at Haafsville.	\$2,200
410.226	CUSTODIAL SERVICES-RUG RENTAL - Cost to rent and have carpets cleaned and maintained as well as other custodial services.	\$9,500
410.231	VEHICLE FUEL - Fuel cost for entire fleet.	\$28,000
410.242	GUNS & AMMO - Ammunition for training & annual qualifications. Includes non-lethal ammunition.	\$8,700
410.250	VEHICLE REPAIR AND MAINTENANCE - Costs for service, inspection, and maintaining fleet.	\$14,000
410.255	BICYCLE PATROL MAINTENANCE - Bike patrol equipment, uniforms, helmets and annual service.	\$500
410.256	FIRING RANGE MAINTENANCE	\$2,200
410.260	TOWING EXP. - REIMB.	\$0
410.314	LEGAL EXPENSES - Costs incurred because of possible lawsuits.	\$1,000

410.321	TELEPHONE EXPENSES - Long distance, fax, cell phones and two-ways for all cruisers.	\$11,500
410.326	RADIO EQUIPMENT - Batteries, antennas, and related equipment.	\$2,000
410.328	COPIER MAINTENANCE - Maintenance, parts, ink and copier toners, and service contracts.	\$5,685
410.342	PRINTING SERVICE - Services for printing parking signs, incident reports, parking tickets, supplemental reports and specialized forms and stationary.	\$1,800
410.361	ELECTRIC FOR POLICE STATION	\$15,439
410.362	UGI-GAS - Heat for Police Station.	\$10,500
410.373	BUILDING MAINTENANCE - All costs of maintaining police facility.	\$4,500
410.460	SCHOOLS & CONFERENCES - In-service training, outsourced training, specialized schools, firearms qualifications, accident investigation and reconstruction, DARE Juvenile Officer, defensive tactics, crime prevention, Criminal Investigator updates and CPR. Covers tuition, travel expenses and shift coverage.	\$6,500
410.470	SPECIAL PROJECTS - Petty cash, out-of-pocket expenses, hosting meetings, educational and public awareness items.	\$1,000
410.473	LEHIGH COUNTY REGIONAL EMERGENCY RESPONSE TEAM - Required training and equipment for 3 Officers.	\$4,600
410.474	EQUIPMENT GRANT PURCHASE	\$0
410.475	BULLET PROOF VESTS - Pursuant to Police contract, vests are to be replaced every 5 years.	\$4,000
410.476	WEIGHT SCALES - Maintenance and calibration of scales, supplies, reports, equipment, certifications, training and updates.	\$1,000
410.477	MOBILE DATA COMPUTER - Monthly costs for air cards in cruisers. Maintenance and upkeep for all Mobile Data Terminals.	\$8,200
410.479	EQUIPMENT PURCHASE - Maintenance costs of matching funds for grants.	\$10,800

410.481	ACCREDITATION - Costs of maintaining State Accreditation standards for certification.	\$4,000
410.510	COMPUTER MAINTENANCE - All I.T. and computer equipment to operate department including all servers and managed care IT program.	\$49,500
TOTAL EXPENSES		\$2,459,453

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
AMBULANCE CORPS							
412.120	Full-time Chief	71,813	72,890	96,164	100,932	119,236	72,001
412.121	Director of Emergency Services	0	0	0	0	5,462	35,500
412.122	Administrative Assistant	0	0	0	0	0	23,771
412.132	Full-time	216,657	203,966	191,128	159,017	149,945	198,809
412.134	Overtime	26,589	26,418	31,222	27,000	27,145	30,000
412.135	Part-time	125,662	139,561	157,191	167,500	234,915	174,000
412.140	Data Entry	73,653	74,232	75,583	77,966	77,007	59,350
412.150	Medical Expense	0	0	0	500	0	500
412.153	Bank Charges	937	1,198	1,364	825	1,603	1,200
412.161	FICA - 7.65%	39,473	39,294	41,798	40,730	46,764	45,397
412.187	Marketing Expenses	0	0	0	1,000	258	1,000
412.191	Uniforms / Boots	4,333	3,923	5,175	8,000	8,139	4,500
412.205	Work Place Safety	209	158	0	500	90	500
412.210	Office Supplies	3,241	4,852	5,261	4,500	4,439	5,000
412.211	Computer costs	5,504	8,613	8,158	9,000	10,975	16,200
412.212	Maint Lifepak15's	3,921	3,921	3,447	4,500	6,114	7,200
412.213	MedCom Expenses	4,905	4,020	3,360	4,500	3,640	3,500
412.219	Oxygen	11,553	6,944	7,149	10,000	8,187	8,500
412.220	Medical Op Supplies	9,456	8,749	11,092	11,000	10,652	11,500
412.221	Laundry Custodial	1,131	0	107	1,000	686	1,000
412.229	Subscriptions	651	1,125	1,700	1,500	1,366	1,500
412.231	Diesel	10,113	12,225	11,199	12,000	7,488	12,000
412.250	Amb.Repair	6,813	3,381	9,357	8,000	12,076	10,000
412.302	Cell Phones	0	0	0	720	702	1,480
412.314	Legal Services	48	9,904	5,200	500	2,231	1,000
412.321	Telephones	1,878	1,850	2,079	2,000	2,716	5,500
412.325	Postage	3,952	3,826	4,091	4,000	5,553	4,200
412.327	Radio Maint	918	1,658	2,256	1,700	1,119	2,250
412.342	Printing	3,575	3,301	3,695	3,750	3,626	3,750
412.360	Electric	2,740	2,361	2,005	3,000	1,966	2,500
412.362	Natural Gas Heat	582	757	721	1,200	957	1,200
412.373	Building Maint	1,237	4,606	7,418	5,000	2,314	4,000
412.415	Refunds	2,915	1,818	532	1,500	1,359	1,500
412.460	Training	1,222	870	1,540	7,000	7,298	7,000
412.510	EMS Week / Special Projects	63	0	1,500	1,000	94	1,000
412.709	Copier Lease	0	0	0	1,548	599	1,416
412.751	Computer Equip	130	1,006	1,497	2,500	1,509	2,500
412.766	Lucas CPR Lease	0	0	0	0	0	5,913
EXPENSES		811,839	647,427	692,986	685,388	768,230	768,137

AMBULANCE CORPS

412.120	FULL TIME CHIEF	\$72,001
412.121	DIRECTOR OF EMERGENCY SERVICES - split 50% between General Fund and 50% Fire Fund.	\$35,500
412.122	ADMINISTRATIVE ASSISTANT - split 50% between General Fund and 50% Fire Fund.	\$23,771
412.132	FULL TIME - Full-Time Medics (4) (1 new hire April 1st).	\$198,809
412.134	OVERTIME - EMT's and Medics.	\$30,000
412.135	PART-TIME EMTS/PII - Includes hiring additional dayshift EMT for transports and 2nd truck.	\$174,000
412.140	DATA ENTRY / BILLING SPECIALIST - 1 full time employee and 1 employee 6 months salary.	\$59,350
412.150	MEDICAL EXPENSE - TB testing and hep / vac as required.	\$500
412.153	BANK CHARGES	\$1,200
412.161	FICA - 7.65% of wages	\$45,397
412.187	MARKETING EXPENSES	\$1,000
412.191	UNIFORMS / BOOTS	\$4,500
412.205	WORKPLACE SAFETY	\$500
412.210	OFFICE SUPPLIES / EQUIPMENT - Copy paper, general office supplies, etc.	\$5,000
412.211	COMPUTER COSTS - Maint. for computers, copier, phone system, and AIM billing software	\$16,200
412.212	MAINTENANCE - LIFEPAK12'S	\$7,200
412.213	MEDCOM EXPENSES - Per call charge for medical command.	\$3,500
412.219	OXYGEN SUPPLIES	\$8,500
412.220	MEDICAL OPERATING SUPPLIES - Gloves, medical gases, bandages, masks and miscellaneous items.	\$11,500
412.221	LAUNDRY / CUSTODIAL - Paper towels, cleaning supplies, exterminator and miscellaneous items.	\$1,000

412.229	SUBSCRIPTIONS - petty cash	\$1,500
412.231	DIESEL	\$12,000
412.250	AMBULANCE REPAIR	\$10,000
412.302	Cell Phones - Chief and Em. Serv. Direct. cell phone.	\$1,480
412.314	LEGAL SERVICES	\$1,000
412.321	TELEPHONE - Includes cost to link fire and ambulance phones.	\$5,500
412.325	POSTAGE - Cost of mailing subscriptions & billings.	\$4,200
412.327	RADIO MAINTENANCE - Maintenance of 6 units, portables, and emergency pagers.	\$2,250
412.342	PRINTING - Subscriptions & various office forms.	\$3,750
412.360	ELECTRIC FOR CENTRAL STATION	\$2,500
412.362	NATURAL GAS HEAT - For ambulance station.	\$1,200
412.373	BUILDING MAINTENANCE	\$4,000
412.415	REFUNDS - Refunds to patients who paid the Corps but for which the Corps subsequently receives payment from a third party.	\$1,500
412.460	TRAINING - State certifications, various conferences, and costs for internal and outsourced training courses.	\$7,000
412.510	EMS WEEK	\$1,000
412.709	COPIER LEASE	\$1,416
412.751	COMPUTER EQUIPMENT - Miscellaneous replacements.	\$2,500
412.766	LUCAS CPR LEASE - Lease agreement for CPR / AED machines on each ambulance.	\$5,913

TOTAL EXPENSES	\$768,137
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
PLANNING / ZONING							
414.124	Zoning Off.Salary	38,809	39,391	40,265	41,445	41,445	42,647
414.130	ZHB Salary	3,835	3,835	3,900	3,900	3,900	3,900
414.132	Fire Inspector	0	0	10,000	15,444	15,444	15,892
414.138	Snow/Weed Enforcement	360	340	1,500	3,200	3,200	3,293
414.140	Zoning Clerk	10,961	10,963	11,209	11,536	11,530	11,870
414.161	FICA - 7.65%	4,128	4,171	5,116	5,778	5,655	5,937
414.210	Planning Supplies	741	2,074	1,987	2,000	1,542	2,000
414.231	Vehicle Fuel	0	555	626	750	234	750
414.250	Vehicle Maintenance	219	286	467	500	68	500
414.302	Elec. Inspections	14,264	17,109	13,175	15,000	14,670	15,000
414.314	ZHB Legal	17,680	15,220	20,111	15,000	18,354	17,000
414.315	Code Expenses	1,080	1,198	1,018	4,000	1,025	4,000
414.316	Stenographer	1,768	1,663	1,473	2,000	1,670	1,800
414.325	Postage	1,775	2,361	2,388	2,300	2,828	2,500
414.341	Advertising	1,058	819	894	1,000	1,082	1,000
414.460	Dues-Conferences	385	540	360	500	290	500
414.461	Certification Tests	0	0	95	100	168	200
414.700	Demolition / Repair to Buildings	0	0	200	10,000	10,000	10,000
EXPENSES		116,242	100,523	114,782	134,453	133,106	138,789

PLANNING / ZONING

414.124	ZONING OFFICER SALARY - Salary is split 60% Zoning and 10% Public Works, with 15% from the Water Fund 15% from the Sewer Fund.	\$42,647
414.130	ZONING HEARING BOARD SALARIES - 5 members at \$65.00 per month.	\$3,900
414.132	FIRE INSPECTOR - Part time official in charge of commercial and governmental building fire inspections.	\$15,892
414.138	SNOW/WEED ENFORCEMENT	\$3,293
414.140	OFFICE CLERK - Salary is split 10% Administration, 30% Zoning, and 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund.	\$11,870
414.161	FICA - 7.65%	\$5,937
414.210	PLANNING/ZONING SUPPLIES - Updated code books and miscellaneous supplies.	\$2,000
414.231	VEHICLE FUEL	\$750
414.250	VEHICLE MAINTENANCE	\$500
414.302	ELECTRICAL INSPECTIONS - Reimbursed by property owner.	\$15,000
414.314	PLANNING COMMISSION AND ZONING HEARING BOARD LEGAL SERVICES	\$17,000
414.315	CODE EXPENSES	\$4,000
414.316	STENOGRAPHER	\$1,800
414.325	POSTAGE	\$2,500
414.341	ADVERTISING	\$1,000
414.460	DUES-CONFERENCES	\$500
414.461	CERTIFICATION TESTS	\$200
414.700	DEMOLITION / REPAIR TO BUILDINGS - Cost to bring dilapidated buildings up to code. Cost eventually recovered through legal system.	\$10,000

TOTAL EXPENSES	\$138,789
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
-----EMERGENCY MANAGEMENT-----							
415.120	Emergency Management Coordinator	0	0	1,200	1,860	1,860	1,914
415.161	FICA - 7.65%	0	0	92	142	142	146
415.220	Operating Supplies	5	25	745	500	428	500
415.321	Telephone	245	245	245	250	247	250
Header Total		250	270	2,281	2,752	2,677	2,810
-----CIVIL SERVICE COMMISSION-----							
419.318	Legal	4,989	9,328	1,837	4,000	7,427	6,000
419.341	Advertising	177	2,333	128	2,000	1,275	1,300
419.461	Expenses	0	3,070	1,924	9,900	10,469	10,000
Header Total		5,166	14,731	3,889	15,900	19,171	17,300
-----HEALTH DEPARTMENT-----							
421.120	Officer Salary	13,095	13,291	13,590	13,985	13,985	14,391
421.140	Secretary	1,509	1,532	1,566	1,612	1,612	1,659
421.161	FICA - 7.65%	1,117	1,134	1,159	1,193	1,193	1,228
421.220	Operating Supplies	62	35	1,219	500	55	500
Header Total		15,782	15,992	17,535	17,289	16,845	17,778
EXPENSES		21,198	30,993	23,705	35,942	38,693	37,888

EMERGENCY MANAGEMENT

415.120	Emergency Management Coordinator - salary The EMC oversees the EO Plan, NIMS, and incident mgmt.	\$1,914
415.161	FICA - 7.65%	\$146
415.220	OPERATING SUPPLIES	\$500
415.321	TELEPHONE	\$250
HEADER TOTAL		\$2,810

CIVIL SERVICE COMMISSION

419.318	LEGAL - For Civil Service Commission Solicitor.	\$6,000
419.341	ADVERTISING	\$1,300
419.461	EXPENSES	\$10,000
HEADER TOTAL		\$17,300

HEALTH DEPARTMENT

421.120	HEALTH OFFICER SALARY - The Health Officer inspects food vending establishments and performs duties related to public health.	\$14,391
421.140	SECRETARY - For Health Officer.	\$1,659
421.161	FICA - 7.65%	\$1,228
421.220	OPERATING SUPPLIES	\$500
HEADER TOTAL		\$17,778
TOTAL EXPENSES		\$37,888

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<u>PUBLIC WORKS DEPARTMENT</u>							
----- COMPOSTING -----							
427.131	Staff Wages	15,933	15,075	14,215	17,144	15,396	16,000
427.450	Contracted Services	1,095,073	1,114,841	1,114,876	800,000	815,193	800,000
427.500	Refuse Civil Complaints	0	0	0	0	3,415	3,200
427.510	Refunds - Ref. Collect.	0	1,506	1,572	1,500	1,724	1,500
427.700	Processing Charges	4,838	5,389	2,421	6,000	614	3,000
Header Total		1,115,843	1,136,810	1,133,084	824,644	836,342	823,700
-----GENERAL OPERATING EXPENSES-----							
430.122	Director Salary	11,806	15,396	11,728	11,837	12,287	32,180
430.124	Code Inspect Salary	6,468	6,565	6,711	6,907	6,907	7,108
430.130	Public Works Wages	541,688	496,305	506,143	510,241	533,119	526,679
430.137	Mechanic Wages	81,921	103,042	114,037	102,755	113,945	141,560
430.140	Clerical	7,723	7,309	7,472	7,691	7,746	7,913
430.161	FICA - 7.65%	52,040	50,050	51,142	50,668	52,850	56,408
430.205	Workplace Safety	556	761	301	1,000	777	3,000
430.220	Operating Supplies	9,400	9,484	13,912	10,000	8,889	10,000
430.231	Vehicle Fuel	49,109	60,580	79,231	60,000	39,365	58,000
430.250	Vehicle Repair-Maint.	25,241	27,603	41,013	35,000	43,101	40,000
430.321	Telephones	3,522	3,174	2,898	3,500	2,647	3,500
430.327	Radio Maintenance	644	828	905	1,000	1,298	1,400
430.361	Electric for 2 Garages	7,518	8,051	8,132	8,500	7,775	8,500
430.362	Natural Gas	2,547	2,947	3,658	4,000	3,360	4,000
430.367	Fuel Oil	2,024	2,873	3,957	3,500	3,262	3,500
430.373	Bldg Maint. / Repair	2,691	3,397	3,335	3,000	3,494	3,500
430.374	Mechanic Diagnostics	0	0	0	0	0	720
430.440	Uniforms & Shoes	4,538	8,718	3,411	8,250	4,111	8,250
430.441	CDL Test	956	1,007	986	1,000	988	1,000
430.460	Training	375	1,189	0	2,500	1,225	2,500
Header Total		1,128,824	813,708	858,973	831,349	847,147	919,718
-----STREET CLEANING-----							
431.130	Wages	6,661	4,185	5,737	5,749	4,683	5,916
431.220	Supplies	31	10	0	250	0	250
431.250	Vehicle Maintenance	3,270	1,536	2,157	3,000	8,508	5,000
Header Total		9,962	5,731	7,894	8,999	13,191	11,166
-----TRAFFIC LIGHTS & STREET SIGNS-----							
433.220	Sign Maint-Supplies	6,919	4,287	7,185	8,000	8,695	8,000
433.361	Traffic Lights / Electric	7,417	5,811	5,179	6,500	5,222	6,000
433.377	Traffic Lights Maint.	-4,894	6,790	5,079	7,500	9,895	7,500
Header Total		9,442	16,887	17,443	22,000	23,812	21,500
-----CURB / SIDEWALK-----							
435.100	Borough Property	5,488	55,527	36,113	33,000	47,860	0
435.300	Contractor Reimb	-175	2,880	-1,367	0	-1,094	0
Header Total		5,313	58,407	34,746	33,000	46,766	0

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
-----STREET / ROAD MAINTENANCE-----							
438.245	Asphalt Patch Mat.	2,744	1,774	3,836	4,000	1,353	4,000
438.247	Storm Sewer Materials	320	0	1,451	2,500	1,439	2,500
438.249	Street Painting Material	4,598	4,958	2,960	5,000	2,987	5,000
438.250	Street Weed Spraying	442	415	321	500	418	500
	Header Total	8,105	7,148	8,568	12,000	6,197	12,000
439.246	Crack Sealing	751	1,000	287	1,000	83	2,000
439.247	Equipment Rental	0	218	218	1,500	3,058	2,500
	Header Total	751	1,218	505	2,500	3,141	4,500
EXPENSES		2,278,240.45	2,039,909	2,061,212	1,734,492	1,776,594	1,792,584

PUBLIC WORKS DEPARTMENT

COMPOSTING

427.131	STAFF WAGES	\$16,000
427.450	CONTRACTED SERVICES - Pays for refuse services to properties in the Borough, and for dumpsters on Borough property.	\$800,000
427.500	REFUSE CIVIL COMPLAINTS - Cost to file refuse complaints at District Magistrate's office.	\$3,200
427.510	REFUNDS - REF. COLLECT - Refunds paid to individuals qualified for discounts, moved, or were mistakenly billed.	\$1,500
427.700	PROCESSING CHARGES - Grinding brush and screening compost.	\$3,000
HEADER TOTAL		\$823,700
430.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$32,180
430.124	CODE INSPECTOR SALARY - Salary is split 60% Administration, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund.	\$7,108
430.130	PUBLIC WORKS I & II WAGES - Includes a 2.9% increase pursuant to contract, and includes regular and overtime wages.	\$526,679
430.137	MECHANIC WAGES - Mechanics' wages are split 80% Public Works, with 10% from the Water Fund and 10% from the Sewer Fund. Includes hiring 1 add'l mechanic April 1.	\$141,560
430.140	CLERICAL - Salary is split between General, Water, and Sewer Funds.	\$7,913
430.161	FICA - 7.65%	\$56,408
430.205	WORKPLACE SAFETY - Includes training, goggles, and other miscellaneous items. Includes shop press.	\$3,000
430.220	OPERATING SUPPLIES - Various supplies, including but not limited to: tools, parts, and equipment.	\$10,000
430.231	VEHICLE FUEL - Diesel fuel and gasoline for Public Works equipment.	\$58,000

430.250	VEHICLE REPAIR-MAINTENANCE - Includes the purchase of tires and regular maintenance of all vehicles and equipment.	\$40,000
430.321	TELEPHONE	\$3,500
430.327	RADIO MAINTENANCE	\$1,400
430.361	ELECTRIC FOR 2 GARAGES	\$8,500
430.362	NATURAL GAS - Heat for the maintenance garage.	\$4,000
430.367	FUEL OIL - Heat for the maintenance garage.	\$3,500
430.373	BUILDING MAINTENANCE AND REPAIR	\$3,500
430.374	MECHANIC DIAGNOSTICS - software subscription to update vehicle diagnostic machines	\$720
430.440	UNIFORMS / SHOES - As per the Public Works contract, the Borough pays for safety shoes & pants on an as-needed basis.	\$8,250
430.441	CDL TEST - The cost of random drug/alcohol testing of CDL licensees.	\$1,000
430.460	TRAINING	\$2,500
HEADER TOTAL		\$919,718

STREET CLEANING

431.130	WAGES - For street cleaning assignments.	\$5,916
431.220	SUPPLIES	\$250
431.250	VEHICLE MAINTENANCE	\$5,000
HEADER TOTAL		\$11,166

TRAFFIC LIGHTS & STREET SIGNS

433.220	SIGN MAINTENANCE-SUPPLIES - Routine maintenance of street signs, supplies, etc.	\$8,000
433.361	TRAFFIC LIGHTS/ELECTRIC	\$6,000
433.377	TRAFFIC LIGHTS/MAINTENANCE - Repairs and redo loops.	\$7,500

HEADER TOTAL	\$21,500
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CURB / SIDEWALK

435.100 **BOROUGH PROPERTY** - Routine sidewalk and curb work funded by CDBG grants and req. match. \$0

435.300 **CONTRACTOR REIMBURSABLES** \$0

HEADER TOTAL	\$0
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STREET / ROAD MAINTENANCE

438.245 **ASPHALT PATCHING MATERIAL** - Material to fix potholes. \$4,000

438.247 **STORM SEWER MATERIALS** - Replacement of storm sewer grates and other materials. \$2,500

438.249 **STREET PAINTING MATERIALS** - The Borough's streets have been divided into 3 sections for painting, 1 section being painted each year. \$5,000

438.250 **STREET WEED SPRAYING** - Spraying curbs, street rights-of-way, and railroad crossings. \$500

439.246 **CRACK SEALING** \$2,000

439.247 **EQUIPMENT RENTAL** \$2,500

HEADER TOTAL	\$16,500
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TOTAL EXPENSES	\$1,792,584
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**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<u>PARKS AND RECREATION</u>							
-----SWIMMING POOL-----							
452.120	Pool Manager	8,019	8,765	10,542	10,000	10,949	10,000
452.139	Lifeguard Wages	55,157	61,782	48,659	61,000	51,391	58,000
452.161	FICA - 7.65%	4,833	5,397	4,414	5,432	4,774	5,202
452.220	Pool Supplies	2,384	2,156	3,381	3,000	5,245	3,500
452.221	ID Picture-Swim Tag	768	445	419	500	339	500
452.300	Water Quality Service/Chemicals	9,301	10,998	10,116	10,000	12,259	10,500
452.752	Bath Mat Lease	0	0	0	0	1,104	1,200
452.321	Telephone	246	349	245	250	247	250
452.361	Electric	9,743	10,520	8,083	10,000	7,102	10,000
452.373	Pool-Build. Maint	7,610	5,925	2,615	7,500	3,439	8,500
452.460	Training	0	0	0	0	0	1,500
Header Total		98,061	106,337	88,472	107,682	96,849	109,152
----- PARKS -----							
454.122	Public Wks Cord.	6,296	8,211	6,255	6,314	6,553	6,496
454.130	Wage- Full/Part time	95,404	84,612	88,277	90,000	87,549	92,610
454.132	Park Program Wages	3,948	4,666	5,309	5,000	3,971	0
454.133	Park Program Supplies	332	102	226	500	165	0
454.134	Refreshment Stand Wages	5,225	17,105	15,223	19,000	18,757	19,000
454.135	Refreshment Stand Supplies	7,437	16,898	14,222	18,000	18,377	18,000
454.137	Mechanic Wages	5,371	2,709	1,046	0	208	0
454.161	FICA - 7.65%	11,029	9,182	8,891	9,204	8,961	9,035
454.220	Supplies-Equipment	9,498	7,692	6,476	8,000	8,409	8,000
454.221	Athletic Field Supplies	1,273	802	0	2,500	0	1,500
454.222	Field Maintenance	4,432	2,745	2,984	5,000	3,948	4,500
454.231	Gasoline / Diesel	4,798	4,752	4,030	4,500	3,125	4,500
454.250	Repairs-Vehicles	4,447	3,059	4,916	5,000	6,804	5,000
454.300	Special Ent.Commit	13,937	15,540	12,409	12,000	10,277	12,000
454.321	Telephones	261	254	246	250	248	250
454.361	Electric Pk Facilities	18,994	19,150	16,883	19,000	16,536	18,000
454.362	Gas for Pistol Range	468	513	637	750	615	750
454.371	Lawn Maintenance	48,495	48,495	49,222	48,500	49,714	49,500
454.373	Building Maint.	3,984	17,558	1,947	3,000	8,342	5,000
454.415	Pavilion Refunds	100	265	775	0	110	0
454.455	Weed Spraying	626	35	446	750	463	750
454.460	Training	40	984	22	1,500	25	1,500
454.600	Maint. Other Parks	19,050	8,594	10,753	13,000	14,426	16,000
454.724	Safety Issues	0	0	0	200	119	200
Header Total		334,784	276,874	251,196	271,968	267,701	272,591
EXPENSES		432,845	383,210	339,668	379,650	364,549	381,743

SWIMMING POOL

452.120	POOL MANAGER - Based on work from Memorial Day weekend to Labor Day weekend.	\$10,000
452.139	LIFEGUARD WAGES - Wages for part-time Lifeguards.	\$58,000
452.161	FICA - 7.65% of wages	\$5,202
452.220	POOL SUPPLIES - The cost of supplies and chemicals.	\$3,500
452.221	ID PICTURE-SWIM TAGS - The cost of passes and accessories.	\$500
452.300	WATER QUALITY SERVICE - Cost of contracted water service to maintain chemical levels.	\$10,500
452.321	TELEPHONE	\$250
452.361	ELECTRIC - The cost of electric at the pool.	\$10,000
452.373	POOL-BUILDING MAINTENANCE	\$8,500
452.460	TRAINING	\$1,500
452.752	BATH MAT LEASE	\$1,200
TOTAL POOL EXPENSES		\$109,152

PARKS

454.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$6,496
454.130	PARK WAGES - Full & part-time wages for the operation of the parks.	\$92,610
454.132	PARK PROGRAM WAGES - Paid to staff who run the Summer Park Program for children at Community Park. Program eliminated in 2016.	\$0
454.133	PARK PROGRAM SUPPLIES - Miscellaneous supplies for the Summer Park Program.	\$0
454.134	REFRESHMENT STAND WAGES - Wages of employees to operate Concession Stand.	\$19,000
454.135	REFRESHMENT STAND SUPPLIES - Food and paper supplies for Concession Stand sales.	\$18,000

454.161	FICA - 7.65% of wages	\$9,035
454.220	SUPPLIES-EQUIPMENT - Costs include, but are not limited to, replacement of nets, swings, fences, etc.	\$8,000
454.221	ATHLETIC FIELD SUPPLIES/EQUIP - The cost of lime, field liner, drag, marking paint, plates, bases.	\$1,500
454.222	FIELD MAINTENANCE - The cost of fertilizer, seed, sand, backstops, etc. for ballfields.	\$4,500
454.231	GASOLINE/DIESEL - Fuel for lawnmowers, park equipment and trucks.	\$4,500
454.250	REPAIRS-VEHICLES - Repairs to vehicles and park equipment.	\$5,000
454.300	SPECIAL ENTERTAINMENT COMMITTEE - The costs associated with the Summer Concert Series.	\$12,000
454.321	TELEPHONES	\$250
454.361	ELECTRIC FOR PARK FACILITIES - Electricity for pavilions, general park use, field lighting, etc.	\$18,000
454.362	GAS FOR PISTOL RANGE - Heat for pistol range and building.	\$750
454.371	LAWN MAINTENANCE - The Borough contracts with Aurora in a 3 year contract expiring in December 2016, with possibility of 3 one-year extensions.	\$49,500
454.373	BUILDING MAINTENANCE - Routine maintenance of park buildings.	\$5,000
454.415	PAVILION REFUNDS	\$0
454.455	WEED SPRAYING - Spraying the various parks.	\$750
454.460	TRAINING	\$1,500
454.600	MAINTENANCE - OTHER PARKS - General maintenance of parks other than the Emmaus Community Park. Includes Geese Police cost.	\$16,000
454.724	SAFETY ISSUES - Replace wood chip matting.	\$200
HEADER TOTAL		\$272,591
TOTAL EXPENSES		\$381,743

**THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
---- SHADE TREE COMMISSION ----							
455.100	Operating Expense	0	0	0	300	249	300
	Header Total	0	0	0	300	249	300
---- LIBRARY ----							
456.130	Public Works Wages	3,235	7,837	989	1,198	814	1,233
456.161	FICA - 7.65%	247	599	75	92	62	94
456.350	Flood Insurance	990	1,220	1,074	1,220	1,549	1,220
456.373	Maintenance / Repairs	1,112	683	4,749	1,300	2,100	1,500
456.520	Local Government Support	116,601	100,000	105,000	108,000	108,000	109,000
	Header Total	122,185	110,339	111,886	111,809	112,525	113,047
---- ECONOMIC & COMMUNITY DEVELOPMENT ----							
457.501	Civic Celebrations	7,794	6,317	6,725	7,000	6,398	7,000
457.504	Emmaus Sen. Citizens Contrib	500	500	500	500	500	500
457.506	Main St. Mgr Program	5,000	0	0	1,500	1,500	1,500
	Header Total	13,294	6,817	7,225	9,000	8,398	9,000
----CONTINGENCY EQUITY RESERVE ----							
480.501	Contingency Account	29,831	35,473	5,143	303,087	88,176	278,176
	Header Total	29,831	35,473	5,143	303,087	88,176	278,176
----TRANSFERS ----							
492.023	Transfer to Debt Service	513,120	515,520	518,249	518,249	527,449	505,032
492.030	Transfer to Capital Fund	102,630	183,803	259,490	307,079	366,475	730,701
492.035	Transfer to Liquid Fuels	0	2,117	0	0	0	0
492.411	Transfer to Fire	0	0	65,000	40,391	0	22,463
492.080	Transfer to Sewer	0	0	0	0	0	0
492.300	Transfer to Special Entertainment	0	6,559	0	0	0	0
492.412	Transfer to Ambulance - Capital	0	14,269	0	0	6,945	0
492.700	Transfer to Building Demolition	0	0	23,986	0	0	0
	Header Total	615,749.61	722,267	866,725	865,719	900,869	1,258,196
EXPENSES		781,060	874,896	990,980	1,289,915	1,110,218	1,658,719

GENERAL FUND TOTALS						
TOTAL REVENUES	9,085,095	9,277,762	9,651,001	9,104,444	9,166,116	9,821,141
TOTAL EXPENSES	8,567,458	8,868,130	8,929,775	9,104,444	8,984,068	9,821,141

SHADE TREE COMMISSION

455.100 **OPERATING EXPENSE** \$300

HEADER TOTAL

\$300

LIBRARY

456.130 **PUBLIC WORKS WAGES** - Allocated wages for Public Works employees who perform maintenance and other services at the Library. \$1,233

456.161 **FICA** - 7.65% \$94

456.350 **FLOOD INSURANCE** - Required insurance. \$1,220

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

456.520 **LOCAL GOVERNMENT SUPPORT** - The Borough's financial contribution to the Emmaus Public Library. \$109,000

HEADER TOTAL

\$113,047

ECONOMIC AND COMMUNITY DEVELOPMENT

457.501 **CIVIC CELEBRATIONS** - Miscellaneous expenses that fund community-oriented events. \$7,000

457.504 **EMMAUS SENIOR CITIZENS** - A yearly donation to the Emmaus Senior Citizens organization. \$500

457.506 **MAIN STREET PROGRAM** - A donation to the EMSP for the specific purpose of business assistance and community marketing. \$1,500

HEADER TOTAL

\$9,000

CONTINGENCY EQUITY RESERVE

480.501 **CONTINGENCY ACCOUNT** - Unappropriated funds. \$278,176

HEADER TOTAL

\$278,176

TRANSFERS

492.023	TRANSFER TO DEBT SERVICE FUND	\$505,032
492.030	TRANSFER TO CAPITAL IMPROVEMENT FUND	\$730,701
492.411	TRANSFER TO FIRE FUND	\$22,463

HEADER TOTAL	\$1,258,196
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TOTAL EXPENSES	\$1,658,719
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GENERAL FUND TOTALS

TOTAL REVENUES	\$9,821,141
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TOTAL EXPENSES	\$9,821,141
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THE BOROUGH OF EMMAUS
FIRE FUND

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
FIRE DEPARTMENT REVENUE							
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	0	0	443,348	503,234	492,486	503,234
301.200	Prior Year	0	0	0	0	6,948	5,000
301.400	Tax Claim	0	0	0	0	8,706	0
301.600	Interim	0	0	0	0	0	0
Header Total		0	0	443,348	503,234	508,140	508,234
----- FUND BALANCE -----							
340.120	Fund Balance	0	0	0	0	0	0
Header Total		0	0	0	0	0	0
----- INTEREST -----							
341.010	Interest	0	0	76	0	119	0
Header Total		0	0	76	0	119	0
----- FIRE PROTECTION REVENUES -----							
358.110	Fire Protection Revenues	0	0	0	0	0	0
355.130	Fire Relief Aid	0	0	77,365	72,000	0	72,000
Header Total		0	0	77,365	72,000	0	72,000
----- MISCELLANEOUS RECEIPTS -----							
380.411	Health Insurance Reimbursement	0	0	8,371	10,351	8,627	0
389.000	Misc. Receipts / Unclassified Operating Revenue	0	0	0	0	0	0
Header Total		0	0	8,371	10,351	8,627	0
----- OTHER FINANCING SOURCES -----							
389.000	Interfund Transfer	0	0	65,000	40,391	0	22,463
Header Total		0	0	65,000	40,391	0	22,463
----- LOAN PROCEEDS -----							
393.100	Loan Proceeds	0	0	0	0	0	0
Header Total		0	0	0	0	0	0
REVENUES		0	0	594,160	625,976	516,885	602,697

FIRE DEPARTMENT EXPENSES

----- FIRE WAGES -----

411.120	Admin. / Dir. Emerg. Services	22,475	22,811	23,997	24,001	28,750	35,500
411.132	Fire Inspection	15,972	1,052	0	0	0	0
411.133	Part-Time Paid	24,203	29,778	19,171	30,000	15,962	30,000
411.136	Old Paid on Call-Standby	173,595	151,332	139,269	152,000	124,685	152,000
411.137	Mechanic Wages	2,669	0	0	0	0	0

**THE BOROUGH OF EMMAUS
FIRE FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
411.140	Clerk	43,512	43,895	44,924	46,196	46,196	23,771
411.156	BC/BS	8,847	0	18,390	20,704	22,929	25,548
411.158	Life Ins	268	0	252	260	263	475
411.161	FICA	21,497	18,789	17,316	19,293	16,408	18,457
411.162	Unemploy Comp	5,477	0	2,026	1,375	1,195	1,375
Header Total		318,514	267,656	265,345	293,829	256,389	287,126

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

411.191	Uniforms	172	522	94	800	74	9,000
411.205	Workplace Safety	0	0	0	0	0	500
411.210	Office Supplies	4,362	3,637	4,326	4,500	2,691	4,000
411.213	Minor Equip	0	0	112	200	172	300
411.220	Op Supplies	2,563	2,545	5,012	4,000	3,042	4,000
411.222	Chemicals	1,045	516	0	1,000	69	750
411.231	Fuel	7,633	6,644	3,940	7,000	2,269	6,000
411.250	Vehicle Repair	16,333	17,900	11,861	16,000	16,010	16,000
411.314	Legal Expenses	0	0	130,756	45,000	31,407	45,000
411.321	Telephone	2,224	2,218	2,220	2,300	2,577	2,300
411.327	Radio-Gamewell	2,368	1,933	0	0	0	0
411.328	Liability Insur	2,560	0	11,326	13,936	15,587	16,047
411.331	Mileage	296	0	0	0	0	0
411.350	Auto Ins	6,407	0	5,805	3,675	3,366	3,522
411.352	Umbrella/Liability	5,137	0	0	0	0	0
411.354	Work Comp. Insurance	28,453	0	25,149	24,126	24,247	23,377
411.359	Insurance Broker	0	0	0	2,205	1,075	2,280
411.361	Electric	13,939	12,910	11,184	13,500	10,930	13,500
411.362	Natural Gas	1,735	2,178	2,209	2,500	2,349	2,500
411.372	Training Ground Maint	575	22,441	1,152	1,000	1,110	1,000
411.373	Building Maint	5,254	4,948	3,822	5,500	6,983	5,500
411.374	Equipment Inspections	0	0	0	0	0	10,360
411.440	Rug Rental	407	450	509	500	331	300
411.460	Training	3,214	2,462	873	5,500	2,948	7,000
411.461	Fire Prevent Training	935	930	1,228	900	0	1,000
411.492	Interfund Transfer	0	0	0	65,000	65,000	0
411.530	Fireman's Relief	72,529	81,920	0	72,000	0	72,000
411.733	Radios	2,141	1,000	2,170	2,000	2,504	4,000
411.734	Computers	0	0	6,000	2,500	1,354	4,500
411.751	Hoses / Nozzles	0	5,950	444	2,000	2,107	5,000
411.753	Rescue Equipment	762	669	519	1,000	0	1,000
411.754	Misc Equip	0	15,139	0	200	0	200
411.758	Volunteer Pension	15,000	0	0	0	0	0
Header Total		196,643	188,847	308,076	298,842	198,202	260,936

----- FIRE DEPT. CAPITAL OUTLAY -----

411.752	SCBA Cylinders	0	0	0	0	0	2,000
411.754	Electrical Lights Replacement	0	159	0	0	0	0
411.755	Pick-Up Truck	0	0	0	10,000	9,060	0
411.756	Building Door Repairs	0	0	0	4,000	4,027	0
411.757	Bunker Gear	0	0	0	0	0	12,000

**THE BOROUGH OF EMMAUS
FIRE FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
411.759	Fire Hydrant Paint Supplies	0	0	0	0	0	1,600
411.761	IPAD / Mobile Devices	0	0	0	0	0	3,180
411.762	Hand Tools	0	0	0	0	0	7,000
411.763	TV for Training Trailer	0	0	0	0	0	550
411.764	EMS Supplies for fire apparatus	0	0	0	0	0	9,000
Header Total		900	159	0	14,000	13,087	35,330

----- FIRE DEPT.DEBT SERVICES -----

411.800	Fire Dept Loan-2Pumpers(1998)	19,305	17,696	19,305	19,305	16,090	19,305
Header Total		19,305	17,696	19,305	19,305	16,090	19,305

EXPENSES	535,362	474,358	592,726	625,976	483,768	602,697
Revenues	0	0	594,160	625,976	516,885	602,697
Expenses	0	0	592,726	625,976	483,768	602,697

FIRE DEPARTMENT FUND REVENUE

REAL ESTATE TAXES

301.100 **REAL ESTATE TAX - Current Year** - As per the 2010 Lehigh County property assessment, the aggregate for the Borough of Emmaus is \$824,709,100. Budgeted revenue is based on a millage rate of 0.6311 and a collection rate of 93.7% . \$503,234

301.200 **REAL ESTATE TAX - Prior Year** - The money collected for the previous year prior to being referred to the Tax Claim Bureau. \$5,000

HEADER TOTAL	\$508,234
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OTHER INTERGOVERNMENTAL REVENUE

355.130 **FIRE RELIEF AID** - Funds received by the Commonwealth based on the Foreign Fire Insurance Tax. Funds have traditionally been treated as passthrough to the Emaus Firemen's Relief Assoc. \$72,000

HEADER TOTAL	\$72,000
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MISCELLANEOUS REVENUE

380.411 **HEALTH INSURANCE REIMBURSEMENT** - Paid by employee to cover health insurance cost. \$0

HEADER TOTAL	\$0
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OTHER FINANCING SOURCES

389.000 **INTERFUND TRANSFER** - Borrowed from General Fund. \$22,463

TOTAL FIRE FUND REVENUES	\$602,697
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FIRE DEPARTMENT FUND EXPENSES

411.120 **DIRECTOR OF EMERGENCY SERVICES - 50%** \$35,500

411.133	PART TIME PAID FIRE PERSONNEL - Part-time personnel used to conduct maintenance and custodial tasks.	\$30,000
411.136	PAID ON CALL-STANDBY VOLUNTEERS - Includes standby drivers and crew and responders.	\$152,000
411.140	CLERK - Full time Clerk for Fire and Ambulance - 50%.	\$23,771
411.156	BC/BS - Health insurance for 1 full time employee.	\$25,548
411.158	LIFE INSURANCE - For 1 full time employee.	\$475
411.161	FICA - 7.65% of payroll.	\$18,457
411.162	UNEMPLOYMENT COMPENSATION	\$1,375
411.191	UNIFORMS - Replacement of existing uniforms, including gloves, helmets, safety glasses and fire-fighting gear. Uniforms for entire department.	\$9,000
411.205	WORKPLACE SAFETY	500
411.210	OFFICE SUPPLIES - Cost of miscellaneous supplies.	\$4,000
411.213	MINOR EQUIPMENT - Scot airpaks, rope, canvas, covers, etc.	\$300
411.220	OPERATING SUPPLIES - Maintenance contracts for office equipment, Fire Police supplies, and duty crew sleeping quarter supplies.	\$4,000
411.222	CHEMICALS - Chemicals used by the Fire Department, including foam, fire extinguishers, salvage drums, absorbent pads, and emulsifiers.	\$750
411.231	FUEL - Fire Department vehicles.	\$6,000
411.250	VEHICLE REPAIR & MAINTENANCE	\$16,000
411.314	LEGAL EXPENSES	\$45,000
411.321	TELEPHONE	\$2,300
411.327	RADIO / PAGER / HOME RECEIVERS	\$0
411.328	VOLUNTEER LIABILITY INSURANCE	\$16,047
411.350	AUTOMOBILE FLEET INSURANCE	\$3,522
411.352	MULTI-PERIL INSURANCE - 2013 - line item purged into line item 406.352.	\$0
411.354	WORKER'S COMPENSATION INSURANCE	\$23,377

411.359	INSURANCE BROKER - WC and Liability	\$2,280
411.361	ELECTRIC - Electric for the Central Fire Station and the training grounds.	\$13,500
411.362	NATURAL GAS - Heating Central Fire Station garages.	\$2,500
411.372	TRAINING GROUNDS MAINTENANCE	\$1,000
411.373	BUILDING MAINTENANCE - Supplies for custodial services, repairs to overhead doors, roofs, etc.	\$5,500
411.374	EQUIPMENT INSPECTIONS - Includes ladders and equipment inspections as mandated.	\$10,360
411.440	RUG RENTAL - The cost for cleaning wiper rags and rugs every other week.	\$300
411.460	TRAINING - Training for personnel based on qualification guidelines established by the Fire Department.	\$7,000
411.461	FIRE PREVENTION TRAINING	\$1,000
411.492	INTERFUND TRANSFER - Pay back General Fund from 2014 transfer.	\$0
411.530	FIREMAN'S RELIEF - Pass-through from the Fireman's Relief Fund paid to Fireman's Relief Board.	\$72,000
411.733	RADIOS - Radio purchase	\$4,000
411.734	COMPUTERS - Purchase and maintenance of computers and technology. Includes new software.	\$4,500
411.751	HOSES/NOZZLES - The Fire Department is on a 15 year cycle for replacement of hoses. Includes purchase of blitz fire nozzle.	5000
411.753	RESCUE EQUIPMENT	\$1,000
411.754	MISCELLANEOUS EQUIPMENT	\$200
411752	SCBA CYLINDERS	\$2,000
411.757	BUNKER GEAR	\$12,000
411.759	FIRE HYDRANT PAINT SUPPLIES	\$1,600
411.761	MOBILE DEVICES	\$3,180
411.762	HAND TOOLS	\$7,000
411.763	TELEVISION FOR TRAINING ROOM	\$550

411.764	EMS SUPPLIES FOR FIRE APPARATUS	\$9,000
411.800	FIRE VEHICLE LOANS - Loans for pumpers matures 8/1/15 and loan for ladder truck matures 11/1/26.	\$19,305

TOTAL EXPENSES	\$602,697
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FIRE FUND TOTALS

TOTAL REVENUES	\$602,697
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TOTAL EXPENSES	\$602,697
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**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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WATER REVENUE

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

340.120	Cash Balance	53,912	30,930	56,742	200,000	0	110,000
340.130	Transfer from PLGIT	0	100,000	150,000	0	0	0
341.010	Interest	1,334	1,899	383	1,300	411	1,300
Header Total		55,246	132,829	207,125	201,300	411	111,300

-----WATER USAGE FEES-----

378.100	Water Usage Fees	875,633	941,423	922,674	947,008	934,732	964,280
Header Total		875,633	941,423	922,674	947,008	934,732	964,280

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

380.100	Misc Revenue	1,590	3,764	2,977	2,500	2,159	3,000
383.110	Connection Fees	833	2,750	5,750	2,000	12,150	3,000
383.700	LCA Water Purchase	13,969	18,672	22,694	16,000	13,972	17,000
Header Total		16,392	25,186	31,421	20,500	28,281	23,000

REVENUES

947,271	1,099,439	1,161,220	1,168,808	963,425	1,098,580
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WATER EXPENSES

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

448.120	Manager's Salary	29,538	32,480	36,211	34,174	36,174	25,165
448.121	Treasurer's Salary	18,909	19,192	19,624	21,760	21,840	12,391
448.122	PW Dir Wages	33,055	43,109	32,839	33,143	34,403	24,104
448.124	Public Wks Inspc	9,702	9,848	10,066	10,361	10,361	10,662
448.130	Public Wks Wages	115,861	121,540	146,084	182,296	151,929	187,583
448.137	Mechanic Wages	3,268	1,764	918	9,057	1,589	12,235
448.140	Clerical Salaries	46,329	47,328	48,476	50,255	50,929	53,305
448.156	BC/BS	97,909	97,940	92,167	106,602	106,355	134,901
448.158	Life Insurance	1,461	1,441	1,411	1,452	1,443	1,825
448.160	Employee Pension	75,848	128,894	125,005	137,071	137,071	136,653
448.161	FICA	21,637	21,593	22,358	26,090	23,185	24,897
448.162	Unemploy Comp	415	375	283	385	299	385
448.191	Uniforms / Shoes	624	1,325	443	1,350	802	1,350
448.195	Training- Dues	873	576	1,174	2,500	1,761	2,500
480.501	Contingency Fund	0	0	15,240	10,367	0	79,157
Header Total		481,605	565,337	552,299	626,862	578,141	707,113

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

448.205	Workplace Safety	889	1,132	984	1,000	629	1,000
448.210	Office Supplies	480	629	1,049	1,000	1,718	1,250
448.220	Operating Supplies	8,229	5,930	9,963	8,500	7,995	8,000
448.222	Chemicals	19,205	16,243	15,565	20,000	13,707	18,000
448.231	Gasoline / Diesel	6,720	4,586	6,169	6,500	4,124	5,500
448.235	Roadway Patching	1,021	2,136	10,147	8,000	9,424	9,000
448.250	Vehicle Repair	3,694	3,815	6,765	5,000	6,426	6,500
Header Total		40,237	34,471	50,641	50,000	44,023	49,250

**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
-----WATER DEPT. SERVICES-----							
448.310	Janitorial Services	2,820	2,807	2,744	3,000	2,729	2,900
448.311	Auditing Services	4,341	3,883	3,952	3,500	4,136	3,500
448.313	Engineering	825	1,800	2,758	4,500	938	2,500
448.319	Computer Maint	1,320	7,267	10,895	9,000	8,214	11,000
448.321	Telephone	1,729	1,389	1,653	1,750	2,698	2,500
448.325	Postage	4,389	4,426	3,939	3,500	4,472	3,500
448.326	Portable Equip. Insur.	0	0	225	0	0	0
448.327	Radio Maint	477	493	663	750	0	0
448.329	Consumer Report	1,497	1,638	0	0	0	0
448.342	Printing Services	1,843	1,495	1,664	1,500	1,750	1,500
448.350	Auto Insurance	3,844	2,767	3,573	2,205	2,020	2,114
448.352	Multi-Peril Ins/Umbrella	8,907	6,088	2,697	3,384	3,117	3,142
448.354	Worker Comp Ins	28,487	30,119	23,243	10,931	11,329	11,501
448.355	Officials Liability	2,736	3,049	225	0	0	1,004
448.356	Equipment Insurance	0	0	0	3,660	3,823	4,865
448.359	Insurance Broker	0	0	0	2,205	1,075	2,280
448.361	Electrical Service	95,973	88,687	78,325	95,000	85,404	86,000
448.362	UGI Gas (Well #6)	1,537	1,808	2,149	2,500	1,960	2,500
448.363	Heating	1,965	2,788	3,841	3,500	3,166	3,500
448.373	Building Maint	700	2,751	5,263	3,500	4,124	4,500
448.376	Waterlines Materials	10,613	14,558	10,780	16,000	13,959	14,500
448.377	Pumping Equip Repair	41,893	8,373	7,377	10,000	31,021	10,000
448.378	Water Meter Repairs	0	4,119	620	3,000	1,413	2,000
448.379	Auto Dial Fees	4,295	4,295	4,295	4,295	4,295	4,295
Header Total		220,192	194,600	180,784	187,680	191,643	179,601

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

448.415	Refunds	0	221	14	100	0	100
448.453	Water Sampling	9,053	8,975	28,135	10,000	8,284	10,000
Header Total		9,053	9,196	28,149	10,100	8,284	10,100

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

448.700	10" Water Valve	0	0	0	60,000	53,240	0
448.701	6" Water Valve	0	0	0	9,000	8,289	0
448.761	Replacement Meters	100,033	73,867	69,290	75,000	65,390	35,000
448.762	Dump Trk (Water Share)	0	0	15,690	34,666	31,648	34,666
448.765	Manhole Repairs	0	0	7,097	15,000	950	7,500
448.767	Leak Correlator	0	0	0	21,000	21,000	0
448.768	Well # 7 Well Monitor Upgrade	0	0	0	5,000	0	0
448.769	Invertors - Trucks 3 & 5	0	0	0	0	0	2,500
448.800	Town Hall Improvements	0	0	384	0	0	0
448.829	Aqua Scope Ground Mics	0	0	0	0	0	9,500
448.830	Road Work	49,181	18,355	29,640	20,000	16,896	25,000
448.831	Street Saw	0	0	0	0	0	2,100
448.832	Water Main Replacement	0	15,829	1,448	32,000	27,030	25,000
448.833	Scada-Telemetry for Wells	0	0	0	0	0	0
448.834	Chlorine Monitors	0	0	0	0	0	1,250
448.835	Valve Exerciser	0	44,220	0	0	0	0
448.836	Replace Broken Street Valves	0	10,851	3,647	15,000	7,708	10,000
Header Total		166,640	163,123	127,856	363,166	232,150	152,516

EXPENSES

917,728	966,726	939,728	1,237,808	1,054,242	1,098,580
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**THE BOROUGH OF EMMAUS
WATER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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WATER FUND TOTALS

TOTAL REVENUES	947,271	1,099,439	1,161,220	1,168,808	963,425	1,098,580
TOTAL EXPENSES	917,728	966,726	939,728	1,237,808	1,054,242	1,098,580

WATER DEPARTMENT REVENUE

INTEREST/INVESTMENTS/CASH BALANCE

340.120	BEGINNING CASH BALANCE	\$110,000
340.130	TRANSFER FROM PLGIT	\$0
341.010	INTEREST	\$1,300
HEADER TOTAL		\$111,300

WATER USAGE REVENUE

378.100	WATER USAGE FEES - Fees collected from approximately 4300 customers in the Borough.	\$964,280
HEADER TOTAL		\$964,280

MISCELLANEOUS REVENUES

380.100	MISCELLANEOUS REVENUE	\$3,000
383.110	CONNECTION FEES - New water service line.	\$3,000
383.700	LCA WATER PURCHASE	\$17,000
HEADER TOTAL		\$23,000

TOTAL WATER FUND REVENUES \$1,098,580

WATER DEPARTMENT EXPENSES

WATER DEPARTMENT ADMINISTRATION

448.120	BOROUGH MANAGER'S SALARY - Salary is split 58.92% from the General Fund, 27.83% from the Water Fund, and 13.25% from the Sewer Fund.	\$25,165
448.121	TREASURER'S SALARY - Salary is split 64.58% from the General Fund, 17.71% from the Water Fund, and 17.71% from the Sewer Fund.	\$12,391
448.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$24,104

448.124	CODE INSPECTOR SALARY - Salary is split 60% from Planning, 10% from Public Works, 15% from the Water Fund, and 15% from the Sewer Fund.	\$10,662
448.130	PUBLIC WORKS WAGES - Work for Water Department.	\$187,583
448.137	MECHANIC WAGES - Share for Water Department equipment maintenance and repairs.	\$12,235
448.140	CLERICAL SALARIES - Cashier and Water/Sewer Clerk salaries are split 37.365% from the Water Fund and 37.365% from the Sewer Fund. Zoning Clerk's salary is split 10% Administration, 30% Planning and Zoning, 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund. The Borough Manager's Administrative Assistant's salary is split 70% Administration, 30% Water Fund.	\$53,305
448.153	BANK CHARGES	\$0
448.156	BC/BS - Health insurance allocated to Water Fund.	\$134,901
448.158	LIFE INSURANCE - Based on yearly salaries.	\$1,825
448.160	EMPLOYEE PENSION - Allocated Borough contribution to pension plan.	\$136,653
448.161	FICA - 7.65%	\$24,897
448.162	UNEMPLOYMENT COMPENSATION - Services of the Pennsylvania State Association of Boroughs to manage its unemployment compensation records.	\$385
448.191	UNIFORMS/SHOES - As per contract.	\$1,350
448.195	TRAINING - DUES	\$2,500
480.501	CONTINGENCY FUND	\$79,157
HEADER TOTAL		\$707,113

WATER DEPARTMENT SUPPLIES / EQUIPMENT

448.205	WORKPLACE SAFETY	\$1,000
448.210	OFFICE SUPPLIES	\$1,250
448.220	OPERATING SUPPLIES	\$8,000
448.222	CHEMICALS - Treatment of water.	\$18,000
448.231	GASOLINE / DIESEL	\$5,500
448.235	ROADWAY PATCHING - Water Department share.	\$9,000

448.250 VEHICLE REPAIR \$6,500

HEADER TOTAL	\$49,250
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WATER DEPARTMENT SERVICES

448.310 JANITORIAL SERVICES \$2,900

448.311 AUDITING SERVICES - Water Department share. \$3,500

448.313 ENGINEERING SERVICES \$2,500

448.319 COMPUTER MAINTENANCE - Purchase of hardware, software, and maintenance of technology systems. \$11,000

448.321 TELEPHONE \$2,500

448.325 POSTAGE \$3,500

448.326 PORTABLE EQUIPMENT INSURANCE - Inland Marine Policy. \$0

448.327 RADIO MAINTENANCE \$0

448.329 CONSUMER REPORTS - 1999 Regulation mandates that residents receive a yearly notification. Notification can now be sent electronically through the Borough website. \$0

448.342 PRINTING SERVICES \$1,500

448.350 AUTOMOBILE FLEET INSURANCE - Provides liability coverage on all Borough-owned vehicles, and non-owned and hired vehicles when used for Borough purposes. \$2,114

448.352 MULTI-PERIL INSURANCE - Provides general liability coverage for personal injury and property damage, "All Risk" protection for buildings and contents, and Umbrella Insurance. \$3,142

448.354 WORKER'S COMPENSATION INSURANCE - Insurance that covers employees who suffer a work-related injury or disease. \$11,501

448.355 OFFICIALS LIABILITY INSURANCE \$1,004

448.356 COMMERCIAL INLAND MARINE / PORT. EQUIP. INSURANCE \$4,865

448.359 INSURANCE BROKER - Liability and Workers Comp. \$2,280

448.361 ELECTRICAL SERVICES - Pump stations. \$86,000

448.362 UGI GAS (Well #6) \$2,500

448.363 HEATING - Oil and Gas \$3,500

448.373 BUILDING MAINTENANCE \$4,500

448.376 WATERLINES MATERIALS - For repairs. \$14,500

448.377	PUMPING EQUIPMENT REPAIR - Costs to maintain and repair well pumps.	\$10,000
448.378	WATER METER REPAIRS - Costs associated with malfunctioning water meters.	\$2,000
448.379	AUTO DIAL FEES - Notification system.	\$4,295
HEADER TOTAL		\$179,601

WATER DEPARTMENT REFUNDS/REPAIRS

448.415	REFUNDS	\$100
448.453	WATER SAMPLING - State required testing.	\$10,000
HEADER TOTAL		\$10,100

WATER DEPARTMENT CAPITAL OUTLAY

448.761	REPLACEMENT METERS	\$35,000
448.762	DUMP TRK (WATER SHARE)	\$34,666
448.765	MANHOLE REPAIRS	\$7,500
448.769	INVERTORS - TRUCKS 3 & 5	\$2,500
448.829	AQUA SCOPE GROUND MICS	\$9,500
448.830	ROAD WORK	\$25,000
448.831	STREET SAW	\$2,100
448.832	WATER MAIN REPLACEMENT	\$25,000
448.834	CHLORINE MONITORS	\$1,250
448.836	REPLACE BROKEN STREET VALVES	\$10,000

HEADER TOTAL		\$152,516
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TOTAL EXPENSES		\$1,098,580
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WATER FUND TOTALS

TOTAL REVENUES		\$1,098,580
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TOTAL EXPENSES		\$1,098,580
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**THE BOROUGH OF EMMAUS
SEWER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
SEWER REVENUES							
----- INTEREST / RENTS -----							
340.120	Beginning Cash Balance	126,607	68,188	202,774	300,000	0	179,000
341.010	Interest-PLGIT-Savings	90	146	341	100	315	100
Header Total		126,697	68,334	203,115	300,100	315	179,100
----- SEWER USAGE FEES -----							
364.110	Connection Fees	0	3,750	6,250	2,000	9,100	3,000
364.120	Sewer Usage Fees	948,617	1,085,708	1,076,314	1,091,117	1,080,588	1,085,000
364.600	LCA Transport Charge	21,095	32,508	25,655	21,000	22,092	24,000
Header Total		969,712	1,121,966	1,108,219	1,114,117	1,111,780	1,112,000
----- MISCELLANEOUS REVENUE -----							
380.100	Miscellaneous Revenues	1,550	450	200	500	250	500
392.010	Transfer from General Fund	0	0	0	0	0	0
Header Total		1,550	450	200	500	250	500
REVENUES		1,097,959	1,190,750	1,311,534	1,414,717	1,112,345	1,291,600

SEWER EXPENSES

----- SEWER DEPT. ADMINISTRATION -----							
429.120	Manager's Salary - 25%	17,340	20,300	22,632	21,359	22,609	11,978
429.121	Treasurer's Salary	18,909	19,192	18,869	21,760	21,840	12,391
429.122	PW Director Wage 35%	27,546	35,924	28,121	27,619	27,607	18,420
429.124	Code Inspector 15%	9,702	9,848	10,066	10,361	11,424	10,662
429.130	Public Works I- II Wages	105,011	108,948	120,922	149,081	130,121	153,404
429.137	Mechanic Wages	1,167	2,039	202	9,057	651	12,235
429.140	Sewer -Clerical Salaries	28,333	29,631	30,811	31,028	32,929	33,522
429.156	BC/BS	84,663	84,515	80,127	92,653	92,457	119,256
429.158	Life Insurance	1,462	1,441	1,411	1,452	1,443	1,825
429.160	Employee Pension	75,848	128,894	125,005	137,071	137,071	136,653
429.161	FICA - 7.65%	17,689	17,988	17,575	20,675	18,564	19,325
429.162	Unemployment Comp	415	375	283	385	299	385
429.191	Uniforms / Shoes	624	695	443	600	802	600
429.195	Training	0	0	0	500	165	500
480.501	Contingency Fund	0	0	15,240	106,798	0	56,677
Header Total		409,328	469,535	471,707	630,399	497,981	587,833
----- SEWER DEPT. SUPPLIES / EQUIPMENT -----							
429.205	Workplace Safety	994	548	443	1,500	629	1,000
429.210	Office Supplies	463	629	835	700	1,662	1,000
429.216	Maint Office Equip	0	0	0	150	0	0
429.220	Operating Supplies	1,302	369	1,722	1,500	2,040	1,700
429.221	Metering Pits Maint	1,250	1,123	1,123	2,500	1,146	1,800
429.231	Gasoline / Diesel	2,902	1,942	1,112	3,000	472	2,500
429.235	Trench Restoration	0	0	0	1,000	426	1,000
429.250	Vehicle Maintenance	2,600	3,791	4,426	4,500	4,547	5,500

**THE BOROUGH OF EMMAUS
SEWER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Header Total		9,511	8,402	9,661	14,850	10,923	14,500
----- SEWER DEPT. SERVICES -----							
429.310	Janitorial Services	2,820	2,807	2,774	3,000	2,729	2,800
429.311	Auditing Services	4,341	3,883	3,952	3,250	4,136	3,500
429.313	Engineering Services	3,069	4,134	9,730	5,000	5,323	5,000
429.319	Computer Maint	1,320	6,691	6,451	6,800	8,129	8,000
429.321	Telephone	964	599	914	1,000	1,474	1,400
429.325	Postage	3,500	3,420	3,925	3,250	4,472	3,500
	Commercial Inland Marine / Port. Equip.						
429.326	Insurance	0	0	225	3,660	3,823	4,865
429.327	Radio Maintenance	177	250	488	500	0	500
429.342	Printing Services	1,843	1,314	1,271	1,200	1,630	1,200
429.350	Auto Insurance	3,844	2,767	3,573	2,205	2,020	2,114
429.351	Commercial Property	0	0	9,904	0	0	0
429.352	Multi-Peril Ins/Umbrella	8,907	6,088	2,697	3,384	3,117	3,142
429.354	Worker's Comp	28,487	30,119	23,243	10,931	11,329	11,501
429.355	Public Official Liability	2,736	3,049	225	0	0	1,004
429.359	Insurance Broker	0	0	0	2,205	1,075	2,280
429.361	Electrical Services	803	894	867	1,000	917	1,000
429.362	UGI - Gas	954	1,057	1,550	2,000	1,230	1,700
429.363	Fuel Oil	1,965	2,788	3,841	3,500	3,166	3,500
429.364	Sewer Use Allentown	345,679	346,654	346,761	350,000	346,359	350,000
429.365	Sewer User LCA	85,763	48,896	67,201	85,000	66,322	157,678
429.373	Building Maint	22	223	690	1,000	320	1,000
429.374	Equipment Repair	0	0	0	250	0	250
429.376	Maint.Mains Service Line	1,415	2,101	3,092	3,000	2,065	3,500
Header Total		498,609	467,732	493,373	492,135	469,636	569,434
-----SEWER DEPT. REFUNDS / REPAIRS -----							
429.415	Refunds	50	222	-4	0	0	0
Header Total		50	222	-4	0	0	0
----- SEWER DEPT. CAPITAL OUTLAY -----							
429.762	Dump Truck-Sewer Share	0	0	8,095	17,333	15,824	17,333
429.763	1-Ton Utility Truck (Sewer)	17,511	0	0	26,000	25,665	0
429.764	Jackhammer - CAT Hydraulic	0	0	0	35,000	25,137	0
429.765	Manhole Repairs	0	0	10,343	15,000	14,540	15,000
429.767	1-Ton Utility Truck (Sewer)	0	0	0	37,000	37,895	0
429.768	Sewer Inspection Camera	0	0	0	10,000	9,548	0
429.769	Safety Signage	0	0	0	2,000	2,000	0
429.805	I & I Elimination	99,986	14,363	634	75,000	78,075	75,000
429.830	Road Work	0	0	9,665	0	0	8,000
429.831	Replace Sewer Truck Pump	0	27,771	0	0	0	0
429.832	Sewer Flow Meter Pods	0	0	0	5,000	4,914	0
429.833	CAT Backhoe Hydraulic Plate	0	0	0	10,000	9,586	0
429.834	Mr. Manhole	0	0	0	45,000	25,922	0
429.835	Backhoe Tires	0	0	0	0	0	2,500
429.836	Rims and Tires Truck # 1	0	0	0	0	0	2,000
Header Total		117,497	42,134	28,737	277,333	249,106	119,833
EXPENSES		1,034,994	988,026	1,003,475	1,507,174	1,227,646	1,291,600

**THE BOROUGH OF EMMAUS
SEWER FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
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SEWER FUND TOTALS

TOTAL REVENUES	1,097,959	1,190,750	1,311,534	1,414,717	1,112,345	1,291,600
TOTAL EXPENSES	1,034,994	988,026	1,003,475	1,507,174	1,227,646	1,291,600

SEWER DEPARTMENT REVENUE

340.120	BEGINNING CASH BALANCE	\$179,000
341.010	INTEREST-PLGIT-SAVINGS	\$100
HEADER TOTAL		\$179,100

SEWER USAGE FEES

364.110	CONNECTION FEES - Tapping fee charged when a new sewer lateral is connected to the Borough sewer main.	\$3,000
364.120	SEWER USAGE FEES - The amounts paid to the Borough by the approximately 4300 sewer customers.	\$1,085,000
364.600	QUARTERLY LCA TRANSPORT CHARGE - The Borough charges the Lehigh County Authority for its use of the Emmaus-owned sewer lines. Authority customers whose sewerage uses the Emmaus lines include Salem Ridge, Little Lehigh Acres West, and Upper Milford Township.	\$24,000
HEADER TOTAL		\$1,112,000

MISCELLANEOUS REVENUE

380.100	MISCELLANEOUS REVENUES	\$500
392.010	TRANSFER FROM GENERAL FUND	\$0
HEADER TOTAL		\$500
TOTAL REVENUE		\$1,291,600

SEWER DEPARTMENT EXPENSES

SEWER DEPARTMENT ADMINISTRATION

429.120	BOROUGH MANAGER'S SALARY - Salary is split 58.92% from the General Fund, 27.83% from the Water Fund, and 13.25% from the Sewer Fund.	\$11,978
429.121	TREASURER'S SALARY - Salary is split 64.58% from the General Fund, 17.71% from the Water Fund, and 17.71% from the Sewer Fund.	\$12,391

429.122	PUBLIC WORKS DIRECTOR SALARY - Salary is split 39.6% Public Works and 8% Recreation, with 29.7% from the Water Fund and 22.7% from the Sewer Fund.	\$18,420
429.124	CODE INSPECTOR SALARY - Salary split 60% Zoning and Planning, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund.	\$10,662
429.130	PUBLIC WORKS I & II WAGES - 3 Public Works employees are split between Water & Sewer.	\$153,404
429.137	MECHANIC WAGES - The Mechanics' wages are split 80% from the General Fund, with 10% from the Water Fund and 10% from the Sewer Fund.	\$12,235
429.140	SEWER-CLERICAL SALARIES - The Cashier's and the Water/Sewer Clerk's salaries are each split with 37.365% from the Water Fund and 37.365% from the Sewer Fund and the Zoning Clerk's salary is split 10% Administration, 30% Planning and Zoning, 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund.	\$33,522
429.156	BC/BS - Allocated portion of health insurance.	\$119,256
448.158	LIFE INSURANCE - Based on yearly salaries.	\$1,825
448.160	EMPLOYEE PENSION- The Borough's contribution to the employee pension plan.	\$136,653
429.161	FICA - 7.65%	\$19,325
429.162	UNEMPLOYMENT COMPENSATION - Services of the Pennsylvania State Association of Boroughs to manage unemployment compensation records.	\$385
429.191	UNIFORMS / SHOES - As per contract.	\$600
429.195	TRAINING	\$500
480.501	CONTINGENCY FUND	\$56,677
HEADER TOTAL		\$587,833

SEWER DEPARTMENT SUPPLIES / EQUIPMENT

429.205	WORKPLACE SAFETY	\$1,000
429.210	OFFICE SUPPLIES	\$1,000
429.216	MAINTENANCE OF OFFICE EQUIPMENT	\$0

429.220	OPERATING SUPPLIES - Parts for maintenance and repairs for the sewer system, including piping, charts, repairs to flow meters, tools, etc.	\$1,700
429.221	METERING PITS MAINTENANCE - Upkeep of the 4 metering pits--located at Cedar Crest, Fox St, Rader's Lane and Devonshire.	\$1,800
429.231	GASOLINE / DIESEL - Fuel for equipment.	\$2,500
429.235	TRENCH RESTORATION - For sewer line work.	\$1,000
429.250	VEHICLE MAINTENANCE - Maintenance and repair of backhoe, front-end loader, trucks and vans.	\$5,500
HEADER TOTAL		\$14,500

SEWER DEPARTMENT SERVICES

429.310	JANITORAL SERVICES	\$2,800
429.311	AUDITING SERVICES - 20% allocation to Sewer Fund.	\$3,500
429.313	ENGINEERING SERVICES	\$5,000
429.319	COMPUTER MAINTENANCE - Annual maint. and updates.	\$8,000
429.321	TELEPHONE	\$1,400
429.325	POSTAGE - The cost of mailing sewer bills.	\$3,500
429.326	PORTABLE EQUIPMENT INSURANCE - Inland Marine Policy.	\$4,865
429.327	RADIO MAINTENANCE - The repair or upgrade of radios.	\$500
429.342	PRINTING SERVICES - Printing bills, delinquent notices, forms, etc.	\$1,200
429.350	AUTOMOBILE FLEET INSURANCE - Provides liability coverage for all Borough-owned vehicles, and for non-owned and hired vehicles when used for Borough purposes.	\$2,114
429.351	COMMERCIAL PROPERTY INSURANCE - Provides liability coverage for all Borough-owned property.	\$0
429.352	MULTI-PERIL INSURANCE - General liability insurance for personal injury and property damage, "All Risk" protection on buildings and contents.	\$3,142

429.354	WORKER'S COMPENSATION INSURANCE - Insurance covering employees who suffer a work-related injury or disease.	\$11,501
429.355	PUBLIC OFFICIALS LIABILITY INSURANCE	\$1,004
429.359	INSURANCE BROKER	\$2,280
429.361	ELECTRICAL SERVICES - Electric service at metering pits.	\$1,000
429.362	UGI GAS	\$1,700
429.363	FUEL OIL - Heating main pump station.	\$3,500
429.364	SEWER USER CHARGE - ALLENTOWN - The Borough pays Allentown / LCA the following annual charges: 1) operation and maintenance; 2) debt service; and 3) interceptor use charges.	\$350,000
429.365	SEWER USER LCA - The Borough pays the Lehigh County Authority for the cost of transporting sewerage flowing through the Western Lehigh Interceptor. Meters at Little Lehigh Drive, Orchid Lane and Cedar Crest Boulevard measure the sewerage flows.	\$157,678
429.373	BUILDING MAINTENANCE	\$1,000
429.374	EQUIPMENT REPAIR	\$250
429.376	MATERIALS MAINTENANCE - MAINS & LATERALS Costs required for sewer lines to function properly.	\$3,500

HEADER TOTAL	\$569,434
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SEWER DEPT. REFUNDS / REPAIRS

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

429.762	DUMP TRUCK - SEWER SHARE	\$17,333
429.765	MANHOLE REPAIRS	\$15,000
429.805	I & I ELIMINATION	\$75,000
429.830	ROAD WORK	\$8,000
429.835	BACKHOE TIRES	\$2,500

429.836 RIMS AND TIRESTRUCK # 1

\$2,000

HEADER TOTAL	\$119,833
TOTAL EXPENSES	\$1,291,600

SEWER FUND TOTALS

TOTAL REVENUES	\$1,291,600
TOTAL EXPENSES	\$1,291,600

**THE BOROUGH OF EMMAUS
DEBT SERVICE FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
----- DEBT REVENUE -----							
392.010	Transfer from General Fund	513,120	515,520	518,249	518,249	527,449	505,032
REVENUES		513,120	515,520	518,249	518,249	527,449	505,032

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

PRINCIPAL AND INTEREST

410.701	Loan Payment 2% Police Bldg	5,529	5,529	5,529	5,529	5,529	6,911
481.010	2010 Bond Issue	380,000	390,000	395,000	395,000	420,000	0
482.010	Interest on Bond Issue	133,120	125,520	117,720	117,720	101,920	0
491.010	Loan Principal - ESSA Bank	0	0	0	0	0	379,000
492.010	Loan Interest - ESSA Bank	0	0	0	0	0	119,121
EXPENSES		518,649	521,049	518,249	518,249	527,449	505,032

DEBT SERVICE FUND

TOTAL REVENUES	513,120	515,520	518,249	518,249	527,449	505,032
TOTAL EXPENSES	518,649	521,049	518,249	518,249	527,449	505,032

DEBT SERVICE FUND

DEBT REVENUE

392.010	TRANSFER FROM GENERAL FUND	\$505,032
TOTAL REVENUE		\$505,032

DEBT EXPENSES

410.701	POLICE STATION--2% LOAN \$50,000 loan from DCED that matures 12/31/2016.	\$6,911
491.010	LOAN PRINCIPLE - ESSA Bank - 33 E. Minor Street & 2010 Bond refinance.	\$379,000
492.010	LOAN INTEREST - ESSA Bank	\$119,121
TOTAL EXPENSES		\$505,032

DEBT SERVICE FUND TOTALS

TOTAL REVENUES	\$505,032
TOTAL EXPENSES	\$505,032

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
REVENUES							
----- CAPITAL REVENUE -----							
340.120	Cash Balance Forward	0	0	0	0	0	204,507
340.130	10th St. Culvert Fund	0	0	0	130,000	0	0
341.010	Interest on Plgit	13	10	13	0	105	0
391.412	Ambulance Donations	0	0	2,500	0	3,691	0
392.412	South Mountain Medic	0	100,571	0	0	2,500	0
393.000	Transfer from Gen Fd	80,000	168,803	237,062	307,079	321,475	730,701
393.001	Transf from Cap Fd	0	0	0	0	0	0
393.002	Loan Proceeds	0	0	0	0	2,951,335	0
393.010	General Authority	0	0	0	60,000	128,000	70,000
393.013	Green Futures Grant	0	20,125	0	0	0	0
393.014	PennDot 10th St. Culvert Grant	0	0	0	238,777	0	238,777
393.130	Transfer from PLGIT	0	25,530	0	0	0	0
393.411	Transfer from Fire	0	0	0	0	0	0
393.412	Ambulance Grants	5,680	6,651	7,091	0	0	0
393.454	Transfer from Strickler Fund	0	8,349	12,837	0	0	0
394.412	Trans. From GF to Amb. Cap	0	14,269	0	0	4,445	0
Header Total		85,692	344,308	259,503	735,856	3,411,551	1,243,985

EXPENSES

----- GENERAL CAPITAL PROJECTS -----							
400.750	Meeting Management Software	0	0	0	8,000	8,300	0
400.751	Mobile Computer Devices	0	0	0	12,000	7,179	0
400.752	Rodale Building Purchases	0	0	0	0	3,057,757	0
409.660	Borough Hall Upgrades	6,605	15,032	8,853	0	0	640,000
409.750	Computer Upgrade - Servers	10,391	22,178	0	80,000	0	0
480.501	Contingency Fund	0	0	0	0	0	0
409.800	Comprehensive Plan	0	0	0	12,500	12,500	0
Header Total		16,996	37,210	8,853	112,500	3,085,736	640,000

----- POLICE DEPT. CAPITAL OUTLAY -----							
410.746	Police Cars	63,142	0	57,594	36,000	38,126	83,000
410.750	Computer - Virtual Server	56,620	0	0	25,000	25,000	33,740
410.753	Evidence Room System	0	0	0	0	0	0
410.754	Police HVAC System	0	7,900	0	10,000	3,200	0
410.755	Camera & Recording System - in car	0	0	0	10,000	11,145	19,092
410.756	Keyscan Security System	0	0	0	12,000	12,000	0
Header Total		119,763	7,900	57,594	93,000	89,471	135,832

----- FIRE CAPITAL OUTLAY -----							
411.474	Equipment Grant Purchase	0	0	0	0	2,000	0
Header Total		0	0	0	0	2,000	0

----- AMBULANCE DEPT. CAPITAL OUTLAY -----							
412.474	Equipment Grant Purchase	1,176	7,499	100,850	0	9,944	7,000
412.475	Bullet Proof Vests	0	5,000	5,152	1,695	1,695	1,000
412.750	Ambulance - Replace	0	0	0	0	0	23,000
412.754	Garage Doors	0	16,137	0	0	0	0
412.762	Server	0	0	4,799	0	0	0

**THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
412.764	Wheelchair Van	0	0	0	35,000	39,266	0
412.765	Reeves Patient Carry	0	0	0	1,200	739	4,184
412.766	Lucas CPR chest compressor - 3 yr lease	0	0	0	5,400	3,106	0
412.767	Active 911 Dispatch - Mobile Tablet	0	0	0	1,800	1,660	0
412.768	New Roof	0	0	0	11,000	10,553	0
412.769	Training Manikins (3)	0	0	0	0	0	3,192
Header Total		1,176	28,636	110,802	56,095	66,964	38,376

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

430.703	Minor Equipment - Mechanics Shop	610	0	0	0	0	0
430.748	Engineering - Stormwater Projects	635	0	0	0	0	0
430.704	Generator - DPW Garage	0	0	2,299	0	0	0
430.749	Road Reconstruction	42,713	0	0	110,000	38,275	0
430.751	Int'l 7500 Dump	0	0	0	0	0	23,000
430.753	10th Street Culvert	0	0	15,697	310,411	796	368,777
430.754	Street Sweeper Suction Head	0	0	0	0	0	8,000
430.755	Snow Plow	0	0	0	0	0	7,500
430.756	Backhoe Hoses	0	0	0	4,500	4,246	0
430.757	Pick-up Truck w/ Plow	0	0	0	22,000	22,000	0
430.758	Sweeper Impeller	0	0	0	3,000	3,000	0
430.759	3 Phase Power Quantity Recorder	0	0	0	0	0	4,500
430.831	Klein Torque Tool	0	0	0	0	0	1,500
430.xxx	Transfer 10 Street Culvert	0	0	129,303	0	0	0
433.754	Replace Red Light Mast Arms	0	41,121	0	0	0	0
433.755	Replace Pedestrian Signals	0	4,784	0	0	0	0
Header Total		43,958	45,905	147,299	449,911	68,317	413,277

-----PARK/POOL CAP OUTLAY-----

452.135	Refreshment Stand Equipment	0	3,871	0	0	0	0
452.751	Umbrellas	0	0	0	1,200	1,357	0
452.752	Bath Mats	0	0	0	5,000	0	0
452.753	Lifeguard Stand	0	0	0	1,000	1,046	0
452.754	Chlorine Room Door	0	0	0	1,000	883	0
452.755	Bilco Doors	0	0	0	650	313	0
452.801	ADA Swimming Pool Compliance	0	3,920	0	0	0	0
452.813	Repair Roof/Bath House	0	0	19,632	10,000	7,720	10,000
452.814	Pool Improvements - paint	0	0	2,039	2,500	2,718	2,500
454.718	Playground Equipment	0	0	0	3,000	6,557	0
454.731	Refreshment Stand Fire Suppr.	0	0	0	0	0	1,500
454.732	Pavilion Electric GFI	0	0	0	0	0	2,500
454.809	New Mowers/Trailer	0	0	0	0	0	0
454.818	Community Park Sound System	0	8,349	0	0	0	0
454.819	Legion Baseball Field	0	0	0	0	0	0
454.820	Sprinkler System	0	0	4,531	0	0	0
Header Total		7,841	92,014	26,201	24,350	20,592	16,500

CAPITAL RESERVE FUND TOTALS

TOTAL REVENUES	85,692	344,308	259,503	735,856	3,411,551	1,243,985
TOTAL EXPENSES	189,733	211,665	350,749	735,856	3,333,079	1,243,985

CAPITAL RESERVE FUND

REVENUES

340.120	CASH BALANCE FORWARD - 10th Street Culvert (\$130,000) and Architectural Services.	\$204,507
341.010	INTEREST ON PLGIT	\$0
393.000	TRANSFER FROM GENERAL FUND	\$730,701
393.010	GENERAL AUTHORITY GRANT - Money received from the Emmaus General Authority.	\$70,000
393.014	PENNDOT 10TH STREET CULVERT GRANT	\$238,777

Header Total	\$1,243,985
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EXPENSES

GENERAL CAPITAL PROJECTS

409.660	BOROUGH HALL UPGRADES - Architecture and construction costs at 33 E. Minor Street.	\$640,000
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Header Total	\$640,000
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POLICE DEPARTMENT CAPITAL OUTLAY

410.746	POLICE CARS - Purchase 2 Police cars.	\$83,000
410.750	COMPUTER SERVERS - 3 Year Lease - master server (2016 - 2018).	\$33,740
410.755	CAMERA AND RECORDING SYSTEM - For cars 3 Year Financing (2016 - 2018).	\$19,092

Header Total	\$135,832
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FIRE DEPARTMENT CAPITAL OUTLAY

ALL FIRE DEPARTMENT CAPITAL OUTLAY HAS BEEN MOVED TO THE FIRE FUND.

AMBULANCE CORPS CAPITAL OUTLAY

412.474	EQUIPMENT GRANT PURCHASE	\$7,000
412.475	BULLET PROOF VESTS	\$1,000
412.750	AMBULANCE - REPLACE - 3 Year Lease (deliver in July).	\$23,000
412.769	TRAINING MANIKINS (3)	\$3,192
412.765	REEVES PATIENT CARRY	\$4,184

Header Total	\$38,376
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PUBLIC WORKS CAPITAL OUTLAY

430.751	INT'L 7500 DUMP TRUCK - 3 Year Lease - deliver July.	\$23,000
430.753	10TH STREET CULVERT	\$368,777
430.754	SWEEPER SUCTION HEAD	\$8,000
430.755	SNOW PLOWS	\$7,500
430.759	3 PHASE POWER QUANTITY RECORDER	\$4,500
430.831	KLEIN TORQUE TOOL	\$1,500

Header Total	\$413,277
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PARK/POOL CAPITAL OUTLAY

452.813	BATH HOUSE - Repairs - phase 3.	\$10,000
452.814	POOL IMPROVEMENTS - Paint	\$2,500
454.731	REFRESHMENT STAND FIRE SUPPRESSION	\$1,500
454.732	PAVILION ELECTRIC GFI	\$2,500

Header Total	\$16,500
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CAPITAL RESERVE FUND TOTALS

TOTAL REVENUES	\$1,243,985
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TOTAL EXPENSES	\$1,243,985
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**THE BOROUGH OF EMMAUS
STATE LIQUID FUELS FUND**

Account Number	Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Actual	2016 Budget
----- REVENUES -----							
340.050	Liquid Fuels Allocation	228,213	224,285	242,143	305,000	266,353	300,000
340.051	Audit Adjustment	0	2,117	0	0	0	0
340.120	Beginning Cash Balance	9	29,335	54,716	20,000	0	130,000
341.010	Interest On PLGIT/Savings	172	209	797	0	600	0
354.071	Municipal Services Reimbur.	0	0	0	0	11,060	0
TOTAL REVENUES		228,395	255,946	297,656	325,000	278,013	430,000
----- EXPENSES -----							
430.270	Computer-Related Expenses	0	0	993	1,000	607	1,000
430.740	Machinery & Equipment	0	0	4,500	5,000	0	60,000
432.200	Purchase of Salt/Antiskid	8,828	18,776	47,832	40,000	65,436	50,000
434.100	Street Lighting	108,447	118,889	114,441	120,000	114,727	120,000
439.000	Road & Street Projects	82,044	63,569	22,995	90,000	55,270	131,000
480.501	Contingency Fund	0	0	0	69,000	0	68,000
TOTAL EXPENSES		199,319	201,234	190,761	325,000	236,040	430,000

LIQUID FUELS FUND

LIQUID FUELS REVENUES

340.050	LIQUID FUELS ALLOCATION (Act 655) - The amount based on funds received from state based on road mileage and population.	\$300,000
340.120	BEGINNING CASH BALANCE	\$130,000
341.010	INTEREST ON INVESTMENTS	\$0
TOTAL REVENUES		\$430,000

LIQUID FUEL EXPENDITURES

430.270	COMPUTER - RELATED EXPENSES	\$1,000
430.740	MACHINERY AND EQUIPMENT - Wood chipper and hot patch machine.	\$60,000
432.200	PURCHASE OF SALT/ANTI-SKID	\$50,000
434.100	STREET LIGHTING	\$120,000
439.000	ROAD & STREET PROJECTS	\$131,000
480.501	CONTINGENCY FUND	\$68,000
TOTAL EXPENSES		\$430,000