

**BEFORE THE BOROUGH COUNCIL OF THE BOROUGH OF  
EMMAUS  
LEHIGH COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 1084**

**AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR 2012 FOR  
THE BOROUGH OF EMMAUS AT THE RATE OF 13.25 MILLS PURSUANT  
TO SECTION 1310 OF THE BOROUGH CODE OF THE  
COMMONWEALTH OF PENNSYLVANIA**

WHEREAS, the Borough Council of the Borough of Emmaus has reviewed the fiscal position of the Borough and reviewed anticipated revenues and expenditures for fiscal year 2012; and

WHEREAS, the Borough Council has caused a proposed copy of the 2012 Emmaus Budget to be displayed upon the counters at the Borough Offices for a period of at least ten (10) days, and has notified the community of such display by advertisement, all as required by the provisions of the Borough Code, Sections 1307 through 1310;

NOW, THEREFORE, be it and it is hereby **ORDAINED AND ENACTED** by the Emmaus Borough Council as follows:

1. That a tax be and the same is hereby levied on all real property within the Borough of Emmaus subject to taxation for the fiscal year 2012 as follows:

Tax Rate for General Purposes, the sum of 13.25 mills on each dollar of assessed valuation.

The Emmaus Borough Council does hereby levy these taxes for the purposes set forth in the Budget for the Year 2012 and for the proper and lawful Borough purposes set forth in the Borough Code of the Commonwealth of Pennsylvania.

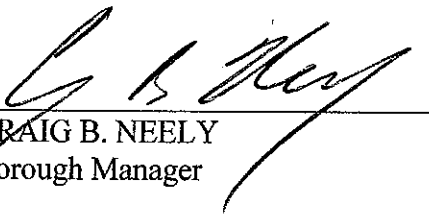
2. Council may, in its reasonable discretion, by motion, modify the Budget or this levy after its final adoption, either after an expenditure is authorized, or ratified after an expenditure is made, provided it is within the 2012 current year revenues, or the money therefor is promptly made available through borrowing as allowed by law, or through amendment in accordance with Section 1311 of the Borough Code, or by special levy or tax permitted by the Borough Code.


3. The Officers and Employees of the Borough are hereby empowered and directed to perform all acts necessary and proper to execute, file, and implement this Tax Levy, and issue all bills, perform all actions, and undertake all proceedings to levy, collect, and account for all taxes in accordance with the provisions of the Borough Code.

**Ordinance No. 1084**

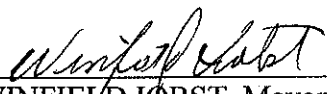
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ORDAINED AND ENACTED this 19th day of December, 2011 by the Emmaus Borough Council in lawful session duly assembled.

  
CRAIG B. NEELY  
Borough Manager

  
LEE ANN GILBERT  
Borough Council President

AND NOW, this 19th day of December, 2011 the above Ordinance is APPROVED in due course by the Mayor of the Borough of Emmaus.

  
WINFIELD IOBST, Mayor  
Borough of Emmaus

**THE BOROUGH OF EMMAUS  
GENERAL FUND REVENUE**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>----- TAXES-REAL ESTATE AND ACT 511 -----</b>						
301.100	Real Est Tax	3,079,697	3,305,779	3,267,410	3,306,813	3,348,541
301.200	Prior Year	15,737	0	10,000	17,758	12,000
301.400	Tax Claim	61,363	67,525	50,000	54,462	50,000
301.600	Interim	5,390	1,215	5,000	4,614	5,000
310.000	Per Capita	43,104	38,346	50,000	77,513	50,000
310.100	Real Es Transfer	121,479	123,336	125,000	135,612	130,000
310.200	Earned Income	1,205,030	1,202,828	1,220,000	1,251,680	1,220,000
310.500	Local ServicesTax	236,686	222,778	235,000	260,164	240,000
310.700	Mechan Device	4,125	3,000	4,100	3,525	4,100
310.800	Business Priv. Tax	0	45,345	50,000	42,881	48,000
310.950	Sign Fee	17,470	0	0	0	0
<b>Header Total</b>		<b>4,790,081</b>	<b>5,010,152</b>	<b>5,016,510</b>	<b>5,155,021</b>	<b>5,107,641</b>
<b>----- LICENSES AND PERMITS -----</b>						
321.330	Cat Licenses	18	24	20	23	20
321.610	Transient License	90	750	500	360	500
321.800	Cable Franchise	154,804	157,158	160,000	165,173	160,000
321.900	Moving Permits	429	381	250	381	300
322.800	Yd Sale- Auctions	380	340	250	265	250
<b>Header Total</b>		<b>155,721</b>	<b>158,653</b>	<b>161,020</b>	<b>166,202</b>	<b>161,070</b>
<b>----- FINES AND FORFEITS -----</b>						
331.110	Motor Vehicle	42,812	40,365	40,000	39,517	43,000
331.120	Non-Traffic Fines	20,576	14,928	16,000	15,777	18,000
331.130	State Police Fine	8,710	9,429	11,000	9,984	9,500
<b>Header Total</b>		<b>72,098</b>	<b>64,722</b>	<b>67,000</b>	<b>65,277</b>	<b>70,500</b>
<b>----- INTEREST, RENTS -----</b>						
340.120	Fund Balance	22,992	87,576	400,000	414,721	360,000
340.123	Insurance Div.	0	159,975	65,000	181,853	135,000
341.010	Interest	17,374	3,009	4,000	1,412	4,000
342.100	Rental on Land	11,192	10,212	11,000	14,403	11,000
<b>Header Total</b>		<b>51,558</b>	<b>260,773</b>	<b>480,000</b>	<b>612,389</b>	<b>510,000</b>
<b>----- INTERGOVERNMENTAL REVENUES -----</b>						
354.010	General Authority	90,000	0	158,000	156,400	80,000
354.011	CDBG-Triangle Park	15,000	0	0	0	0
354.012	CDBG-Sidewalk	0	37,000	35,000	32,334	35,000
354.013	County-Green Futures	0	0	0	0	0
354.070	State Grants-Triangle	236,325	0	0	0	0
354.071	Municipal Services	9,714	10,122	0	10,295	0
354.072	Police Dare	0	0	9,500	0	0
354.073	DEP Recycling	41,611	0	37,500	59,980	37,500
354.074	Misc. Triangle Grants	0	7,938	0	0	0
354.079	Walking Trail Grants	0	3,500	0	13,500	0
354.077	Bullet Proof Vest	0	0	0	4,512	0
354.411	County Grant-Fire Dept.	225,000	0	0	0	0
355.010	Public Utility Tax	6,336	6,869	6,000	6,918	6,500

**THE BOROUGH OF EMMAUS  
GENERAL FUND REVENUE**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
355.080	Liquor Licenses	4,250	3,350	4,250	3,350	4,000
355.130	Fire Relief Aid	73,805	83,072	83,072	128,211	80,000
355.140	State Pension	240,857	245,848	245,848	408,539	355,000
<b>Header Total</b>		<b>942,898</b>	<b>397,700</b>	<b>579,170</b>	<b>824,040</b>	<b>598,000</b>

**---- AMBULANCE REVENUES ----**

357.010	Amb. Interest	133	61	100	39	100
357.070	Ambulance State Grants	4,917	10,264	0	7,669	0
357.080	Amb 3rd Party	576,674	515,586	550,000	563,346	555,000
357.085	Amb Subscription	74,085	79,720	80,000	74,910	85,000
357.086	Amb Non-Emergency	2,137	6,255	5,000	4,540	4,000
357.088	Amb Donations	17,474	11,440	15,000	9,586	13,000
357.090	Amb Collections	188	269.85	300	307	300
<b>Header Total</b>		<b>675,608</b>	<b>623,595</b>	<b>650,400</b>	<b>660,398</b>	<b>657,400</b>

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

361.340	Zoning Permits	14,185	14,198	16,000	12,902	15,000
361.500	Zoning Books/Ord	55	20	100	60	100
362.100	Police Reimburs	1,070	915	1,200	875	1,200
362.110	Accident Reports	4,080	3,340	3,200	3,175	3,600
362.200	Fire Inspect	3,869	3,405	4,500	3,935	4,000
362.410	Bldg Permits	28,924	49,854	45,000	37,316	42,000
362.430	Plumbing Permits	1,961	3,878	3,750	2,717	3,250
363.100	Sidewalk Permit	2,060	3,737	2,500	489	2,500
363.110	Bid Packets	750	640	250	1,370	400
363.500	Street Excavating	3,015	2,475	2,500	1,550	2,500
<b>Header Total</b>		<b>59,969</b>	<b>82,462</b>	<b>79,000</b>	<b>64,389</b>	<b>74,550</b>

**----REFUSE-HEALTH-SOLID WASTE-**

364.300	Refuse Bills	1,360,365	1,287,538	1,290,675	1,275,905	1,285,000
364.319	Refuse-Dumpsters	920	675	2,500	2,385	2,500
364.350	Sale of Compost	3,565	3,910	5,000	3,520	4,500
365.200	Health Insp Fees	5,210	3,075	5,000	6,520	5,000
<b>Header Total</b>		<b>1,370,060</b>	<b>1,295,198</b>	<b>1,303,175</b>	<b>1,288,330</b>	<b>1,297,000</b>

**---- MISCELLANEOUS REVENUES ----**

380.100	Misc. Revenue	5,006	6,438	5,000	12,570	6,250
380.156	Health Ins. Reimb	21,531	22,637	25,000	25,444	23,000
380.157	Medicare Subsidy	16,674	5,622	20,000	19,555	20,000
380.322	Handicap Parking	50	0	50	50	50
380.410	Misc Police Rev	200	265	1,000	3,262	1,000
380.417	K-9 Donations	9,530	1080	0	0	0
<b>Header Total</b>		<b>52,991</b>	<b>36,042</b>	<b>51,050</b>	<b>60,881</b>	<b>50,300</b>

**---- ESCROW ----**

383.000	Escrow Account	0	0	0	4,664	0
<b>Header Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,664</b>	<b>0</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND REVENUE**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b>----- PRIOR YEAR REFUNDS -----</b>						
<b>394.100</b>	Prior Yr Refunds	1,400	1,439	1,000	25,096	1,000
	<b>Header Total</b>	<b>1,400</b>	<b>1,439</b>	<b>1,000</b>	<b>25,096</b>	<b>1,000</b>
<b>----- PARKS AND RECREATION REVENUE -----</b>						
<b>367.150</b>	Park Rec Dev Fees	11,000	3,000	0	0	0
<b>367.200</b>	Swim Pool Fees	92,996	115,282	110,000	118,825	112,000
<b>367.300</b>	Spec.Ent Donations	4,683	3,725	4,500	3,201	4,500
<b>367.310</b>	Fees/Donations	2,100	2,150	3,000	50	2,500
<b>367.315</b>	Contributions	11,338	0	500	0	500
<b>367.400</b>	Park Refresh Stand	2,845	3,227	3,000	2,903	3,000
<b>367.500</b>	Community Gardens	965	940	900	980	900
<b>367.800</b>	Field Usage Fees	0	3,970	5,000	4,365	4,000
<b>367.900</b>	Pavilion Rentals	31,180	32,822	33,000	31,010	30,000
	<b>Header Total</b>	<b>157,108</b>	<b>165,115</b>	<b>159,900</b>	<b>161,335</b>	<b>157,400</b>
<b>TOTAL REVENUE</b>		<b>8,329,493</b>	<b>8,095,851</b>	<b>8,548,225</b>	<b>9,088,021</b>	<b>8,684,861</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

Account Number	Account Number	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**GENERAL GOVERNMENT ADMINISTRATION**

**----COUNCIL----**

400.113	Council Salary	13,840	13,860	14,007	14,007	14,007
400.161	FICA-7.65%	0	1,072	1,072	1,071	1,072
400.460	Seminars / Conferences	0	0	50	0	50
<b>Header Total</b>		<b>13,840</b>	<b>14,932</b>	<b>15,129</b>	<b>15,078</b>	<b>15,129</b>

**---- MAYOR ----**

401.112	Mayor's Salary	2,820	2,820	2,820	2,820	2,820
401.161	FICA-7.65%	0	216	216	216	216
401.420	Mayor's Dues-Subscriptions	255	90	140	190	140
401.314	Legal Expense	0	0	2,500	0	2,500
<b>Header Total</b>		<b>3,075</b>	<b>3,126</b>	<b>5,676</b>	<b>3,226</b>	<b>5,676</b>

**---- FINANCIAL ADMINISTRATION ----**

402.114	Commission-Berkheimer	38,050	37,275	40,000	41,598	22,250
402.120	Boro Mgr Salary	29,311	29,092	30,277	32,428	28,034
402.130	Treasurer's Salary	13,171	13,684	14,218	14,218	14,773
402.156	BC/BS	4,732	13,011	25,004	25,400	25,607
402.158	Life Insurance	727	769	700	947	700
402.161	FICA - 7.65%	4,381	3,261	3,400	3,568	3,533
402.220	Bank Fees	36	71	1,000	81	250
402.420	Dues and Membership	1,899	1,964	750	1,924	1,200
402.460	Seminars-Conferences	40	64	250	0	250
<b>Header Total</b>		<b>92,345</b>	<b>99,192</b>	<b>115,599</b>	<b>120,164</b>	<b>96,597</b>

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

403.114	Tax Coll Commission	23,297	26,163	26,700	26,122	26,700
403.161	FICA	1,782	2,001	2,043	1,998	2,043
403.220	Operating Expense	4,085	3,992	3,000	4,045	3,000
403.240	Per Cap Expenses	5,414	5,284	5,500	5,240	5,500
403.510	Prior Yr Tax Refunds	9,355	3,271	3,000	241	3,000
<b>Header Total</b>		<b>43,934</b>	<b>40,711</b>	<b>40,243</b>	<b>37,646</b>	<b>40,243</b>

**---- LEGAL EXPENSES ----**

404.314	Legal Services	17,509	18,724	23,000	25,062	23,000
404.315	Legal Decisions	84	0	5,000	1,245	20,000
<b>Header Total</b>		<b>17,593</b>	<b>18,724</b>	<b>28,000</b>	<b>26,307</b>	<b>43,000</b>

**---- CLERICAL SERVICES ----**

405.140	Office Clerks Wages	25,266	26,625	27,721	27,721	28,802
405.156	BC/BS	13,712	15,398	16,307	16,307	16,693
405.158	Life Insurance	437	509	320	460	320
405.161	FICA - 7.65%	1,933	2,037	2,121	2,121	2,204
405.210	Office Supplies	3,829	4,214	5,500	4,919	4,750
405.216	Maint. Office Equip	2,966	3,273	3,000	3,744	3,000
405.325	Postage	13,263	14,545	14,000	12,122	14,000
405.331	Mileage	178	126	300	176	250

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

Account Number	Account Number	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
405.341	Advertising	4,004	4,874	6,500	6,021	5,500
405.342	Printing	13,676	15,960	14,000	7,981	6,500
405.441	AD Computer	4,970	5,136	5,100	5,212	5,100
405.513	LCHA Payment	26,229	0	13,000	14,454	13,000
405.701	Computer Maint.	2,738	1,541	8,000	2,681	8,000
405.709	Copy Machine	0	0	500	0	500
<b>Header Total</b>		<b>113,202</b>	<b>94,237</b>	<b>116,369</b>	<b>103,918</b>	<b>108,119</b>

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

406.156	BC/BS-Retir. Employees	187,328	194,259	200,324	211,128	224,623
406.158	Life Ins-Retired Employees	140	132	144	137	144
406.160	Employees Pension	24,070	37,846	138,312	138,312	152,918
406.162	Unemployment Comp	458	260	300	0	300
406.350	Automobile Ins	1,461	1,564	1,700	1,137	1,720
406.352	Multi-Peril Ins	13,306	12,751	14,580	13,035	14,580
406.354	Worker's Comp. Ins	21,599	43,041	35,000	42,301	63,000
406.355	Public Official Liability Ins	9,263	5,817	7,130	5,817	7,130
406.358	Mgr-Treas. Bond	1,250	1,000	1,000	1,000	1,000
<b>Header Total</b>		<b>258,876</b>	<b>296,670</b>	<b>398,490</b>	<b>412,867</b>	<b>465,415</b>

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

407.311	Auditing Services	12,142	10,296	12,000	12,933	12,000
<b>Header Total</b>		<b>12,142</b>	<b>10,296</b>	<b>12,000</b>	<b>12,933</b>	<b>12,000</b>

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

408.313	Engineering Services	23,562	23,928	25,500	7,240	25,500
408.314	Reimb. Eng. Services	4,526	4,548	5,000	6,397	5,000
<b>Header Total</b>		<b>28,088</b>	<b>28,476</b>	<b>30,500</b>	<b>13,637</b>	<b>30,500</b>

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

409.226	Custodial Supplies	0	0	250	0	250
409.310	Janitorial Services	9,924	10,133	10,000	10,152	10,000
409.321	Telephone	11,643	5,270	6,000	5,082	5,500
409.361	Electricity	8,211	9,327	10,000	10,423	10,000
409.362	Gas	2,566	2,314	7,000	2,080	7,000
409.373	Maint Buildings	1,297	2,386	5,500	2,488	5,500
409.700	Elevator Maint	3,179	2,855	3,000	2,495	2,500
<b>Header Total</b>		<b>36,821</b>	<b>32,285</b>	<b>41,750</b>	<b>32,719</b>	<b>40,750</b>

**----REFUSE SERVICES----**

427.450	Contracted Services	1,221,606	1,050,304	1,060,357	1,057,079	1,092,168
<b>Header Total</b>		<b>1,221,606</b>	<b>1,050,304</b>	<b>1,060,357</b>	<b>1,057,079</b>	<b>1,092,168</b>

**----EMERGENCY MANAGEMENT----**

415.220	Operating Supplies	486	564	500	89	500
415.321	Telephone	1,112	245	350	245	350
<b>Header Total</b>		<b>1,598</b>	<b>809</b>	<b>850</b>	<b>334</b>	<b>850</b>

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

419.318	Legal	540	770	1,000	6,353	1,000
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**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

Account Number	Account Number	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
419.341	Advertising	0	140	500	1,095	500
419.461	Expenses	0	0	1,000	4,009	1,000
<b>Header Total</b>		<b>540</b>	<b>911</b>	<b>2,500</b>	<b>11,457</b>	<b>2,500</b>

**----HEALTH DEPARTMENT----**

421.120	Officer Salary	11,675	12,130	12,603	12,603	13,095
421.140	Secretary	1,345	1,397	1,452	1,452	1,509
421.161	FICA - 7.65%	996	1,035	1,075	1,075	1,117
421.220	Operating Supplies	277	34	500	37	500
<b>Header Total</b>		<b>14,294</b>	<b>14,596</b>	<b>15,630</b>	<b>15,167</b>	<b>16,221</b>

**--- SHADE TREE COMMISSION ----**

455.100	Operating Expense	248	374	300	207	300
<b>Header Total</b>		<b>248</b>	<b>374</b>	<b>300</b>	<b>207</b>	<b>300</b>

**---- ECONOMIC & COMMUNITY DEVELOPMENT ----**

457.501	Civic Celebrations	6,529	7,449	6,500	6,722	6,500
457.504	Emmaus Sen.Citizens Contr	1,500	1,500	500	500	500
457.506	Main St. Mgr Program	15,000	15,000	7,500	7,500	5,000
457.507	Env. Adv. Council	0	240	0	0	0
457.509	Knauss Homestead	0	53	0	0	0
457.601	Arts Commission	1,000	1,000	0	0	0
<b>Header Total</b>		<b>24,029</b>	<b>25,242</b>	<b>14,500</b>	<b>14,722</b>	<b>12,000</b>

**---- LIBRARY ----**

456.130	Public Works Wages	714	795	1,080	1,926	1,122
456.161	FICA - 7.65%	55	61	83	147	86
456.350	Flood Insurance	990	990	950	990	950
456.373	Maintenance / Repairs	1,106	1,402	1,300	3,158	1,300
456.520	Local Government Support	111,511	112,620	114,315	114,315	116,601
<b>Header Total</b>		<b>114,376</b>	<b>115,867</b>	<b>117,728</b>	<b>120,537</b>	<b>120,059</b>

**----CONTINGENCY EQUITY RESERVE ----**

480.501	Contingency Account	15,471	0	51,149	2,600	43,424
480.510	Matching Funds	0	0	0	0	0
492.023	Transfer to Debt Service	466,110	466,123	536,593	515,620	537,957
492.030	Transfer to Capital Fund	236,325	18,202	221,934	141,175	80,000
<b>Header Total</b>		<b>717,905</b>	<b>484,325</b>	<b>809,676</b>	<b>659,395</b>	<b>661,381</b>

**EXPENSES**

<b>2,714,513</b>	<b>2,331,076</b>	<b>2,825,297</b>	<b>2,657,394</b>	<b>2,762,908</b>
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**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b><u>POLICE DEPARTMENT</u></b>						
410.120	Chief of Police	70,169	73,747	75,749	75,749	78,703
410.130	Wages	1,021,960	1,050,564	1,145,467	995,386	1,173,599
410.131	Wages - Court	4,136	3,168	5,000	7,234	3,500
410.132	P/T Wages	26,928	40,598	34,000	53,385	36,000
410.133	Animal Officer	6,135	6,374	6,623	6,623	6,881
410.134	X Guard Expense	1,240	1,263	1,500	358	500
410.135	P/T Wage Reimburs.	8,458	-13,042	0	5,999	0
410.136	Mechanic Wages	9,699	8,067	7,500	7,014	7,000
410.137	Downtown Service	24,985	28,979	19,750	12,345	11,000
410.138	Community Service	1,414	1,636	1,000	1,000	1,000
410.139	Special Assign	1,671	2,920	2,500	1,206	2,000
410.140	Clerk Salary	32,097	34,435	34,652	34,652	36,003
410.141	Data Entry	32,097	33,014	34,652	34,652	36,003
410.143	Dispatch Service	600	600	700	0	0
410.152	Health Exam	165	1,000	1,500	2,399	1,000
410.156	BC/BS	554,826	568,297	621,166	577,940	633,833
410.158	Life Insurance	9,303	9,706	6,800	8,276	8,530
410.160	Police Pension	226,273	236,888	258,964	272,062	263,081
410.161	FICA	29,355	31,188	28,504	30,160	29,616
410.162	Unemploy Comp	1,625	909	15,664	16,151	1,500
410.182	Longevity Pay	13,154	13,500	12,020	12,540	12,260
410.183	Overtime	117,376	148,850	125,000	170,988	115,000
410.184	Shift Differential	7,834	6,972	11,600	6,826	11,600
410.185	Sr Shift Wage	2,273	1,772	2,000	2,267	1,500
410.191	Uniform	3,760	4,589	10,000	5,840	10,000
410.192	P/T Uniform	319	2,328	1,000	276	1,000
410.193	Det Clothing	1,597	1,175	1,650	1,197	1,650
410.194	Clothing Allow.	5,700	5,450	5,700	5,100	5,700
410.196	Footwear Full-time	2,450	1,959	2,850	1,925	2,850
410.205	Work Place Safety	660	1,306	1,000	1,000	1,500
410.210	Office Supplies	2,503	3,159	4,000	2,793	3,000
410.214	K-9 Maintenance	1,584	1,286	1,000	1,394	2,000
410.219	DUI Lab Results	0	113	150	0	150
410.220	Operating Exp	9,472	8,464	11,000	7,918	10,500
410.221	Animal Exp.	282	1,411	500	797	500
410.222	Humane Society	3,528	5,550	3,000	1,240	1,500
410.226	Custodial	8,820	8,941	9,300	8,952	9,500
410.231	Vehicle Fuel	27,908	23,925	26,000	27,227	24,000
410.242	Guns & Ammo	5,687	4,250	5,000	5,038	5,500
410.250	Vehicle Repair	18,994	13,338	14,000	13,118	14,000
410.255	Bike Patrol Maint	145	119	500	0	500
410.256	Fire Range Expense	345	315	750	285	750
410.260	Towing Exp - Reimb	0	-550	0	0	0
410.314	Legal Expense	378	1,470	750	3,942	1,500
410.321	Telephone Expense	12,034	9,588	11,000	8,677	9,000
410.326	Radio Equip/Maint	1,430	1,635	1,500	2,454	1,500
410.328	Copier Maintenance	2,212	2,743	3,200	2,513	2,800

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
410.342	Printing Services	1,641	1,432	1,500	562	1,000
410.350	Auto Insurance	8,400	9,294	9,500	6,965	9,600
410.352	Multi Peril	3,476	3,341	4,000	3,414	4,000
410.354	Worker's Comp	61,907	45,954	50,000	92,450	136,500
410.358	Law Enforce Insur	22,485	14,125	14,000	14,125	15,000
410.359	Crossing Guard Ins	350	350	350	350	350
410.360	Exercise Building	712	1,243	0	0	0
410.361	Electric	12,625	18,674	16,250	18,264	15,000
410.362	UGI - Gas	12,422	8,361	13,000	12,356	14,500
410.373	Building Maint	3,666	4,469	4,000	4,565	3,500
410.460	Schools & Conf	1,648	3,392	4,000	3,715	4,500
410.462	Child Abuse Investig.	1,250	1,500	0	0	0
410.470	Special Projects	1,052	1,000	1,000	996	1,000
410.473	Lehi Response Team	3,475	4,261	4,500	5,402	4,500
410.474	Equip Purchase	11,128	14,903	0	6,639	0
410.475	Bullet Proof Vests	2,800	6,846	3,000	1,790	4,000
410.476	Weight Scales	810	555	1,000	1,283	1,000
410.477	Mobile Computer	4,129	6,690	8,000	6,726	7,500
410.478	Speedboard Maint.	0	75	0	0	0
410.479	Equip Purchase	0	0	1,000	1,000	1,000
410.481	Accreditation	4,464	3,711	3,500	2,573	3,000
410.510	Computer Maint.	7,283	11,527	9,000	6,293	12,000
<b>EXPENSES</b>		<b>2,479,304</b>	<b>2,555,670</b>	<b>2,713,761</b>	<b>2,626,369</b>	<b>2,817,459</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b><u>FIRE DEPARTMENT</u></b>						
411.120	Administrator	20,038	20,819	21,631	21,631	22,474
411.132	Fire Inspection	12,282	10,108	14,820	13,523	14,560
411.133	Part-Time Paid	30,491	38,113	38,000	37,752	38,000
411.136	Paid on Call-Standby	157,088	167,572	166,675	173,590	172,000
411.137	Mechanic Wages	2,425	1,999	2,400	2,845	2,400
411.140	Clerk	38,571	40,093	41,633	41,633	43,257
411.143	Dispatch Service	600	1,000	600	200	600
411.156	BC/BS	7,600	8,199	8,647	8,647	8,847
411.158	Life Ins	284	307	260	276	260
411.161	FICA	19,340	20,692	21,968	21,683	22,825
411.162	Unemploy Comp	1,366	2,233	1,000	-1,279	1,000
411.191	Uniforms	1,195	234	1,000	531	1,000
411.210	Office Supplies	3,617	4,635	4,500	5,045	4,500
411.213	Minor Equip	44	175	400	48	400
411.220	Op Supplies	4,526	2,860	5,000	3,395	5,000
411.222	Chemicals	1,128	572	1,500	1,757	1,500
411.231	Fuel	5,941	7,099	6,600	7,735	6,600
411.250	Vehicle Repair	24,480	15,262	15,000	13,950	15,000
411.321	Telephone	2,619	2,158	2,400	2,234	2,400
411.327	Radio-Gamewell	3,481	3,079	3,000	1,866	2,000
411.328	Liability Insur	2,562	2,562	3,200	2,562	3,200
411.331	Mileage	379	587	600	489	600
411.350	Auto Ins	5,478	5,864	6,300	4,227	6,375
411.352	Umbrella/Liability	7,506	6,239	7,000	6,100	7,000
411.354	Work Comp. Insurance	9,600	10,337	10,000	15,597	28,000
411.361	Electric	11,479	14,650	15,250	15,458	18,000
411.362	Natural Gas	3,398	3,042	5,000	3,277	5,000
411.372	Training Ground Maint	1,028	598	1,000	995	1,000
411.373	Building Maint	6,613	7,565	8,000	4,724	8,000
411.440	Rug Rental	403	279	500	372	400
411.460	Training	1,103	965	3,000	815	3,000
411.461	Fire Prevent Training	1,359	666	1,200	470	1,200
411.530	Fireman's Relief	73,805	83,072	83,072	128,211	80,000
411.733	Radios	1,000	1,000	1,000	1,000	1,000
411.751	Hoses / Nozzles	1,032	800	1,000	1,150	1,000
411.753	Rescue Equipment	876	1,000	1,000	585	1,000
411.754	Misc Equip	109	565	400	0	200
411.758	Volunteer Pension	10,000	10,265	10,000	12,460	15,000
<b>EXPENSES</b>		<b>474,847</b>	<b>497,264</b>	<b>514,556</b>	<b>555,557</b>	<b>544,598</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b>AMBULANCE CORPS</b>						
412.120	Full-time Chief	64,026	66,523	69,117	69,484	71,813
412.132	Full-time	220,996	226,208	242,468	222,326	251,924
412.134	Overtime - EMT	18,868	32,759	24,000	30,456	24,000
412.135	Part-time EMTs	76,526	86,910	89,000	105,718	89,000
412.140	Data Entry	65,527	68,374	72,303	70,799	75,123
412.150	Medical Expense	0	85	500	0	150
412.153	Bank Charges	385	451	500	733	500
412.156	BC/BS	109,709	116,376	126,624	126,624	129,644
412.158	Life Ins	2,516	2,560	2,696	2,524	2,696
412.161	FICA - 7.65%	33,772	36,527	38,012	38,166	39,494
412.162	Unemploy Comp	1,878	942	1,000	(495)	1,000
412.187	Marketing Expenses	370	329	500	0	0
412.191	Uniforms / Boots	4,522	6,387	4,500	4,608	4,500
412.205	Work Place Safety	74	164	1,000	555	1,000
412.210	Office Supplies	3,185	4,097	4,000	3,963	4,000
412.211	Computer costs	5,826	5,656	7,000	5,356	7,000
412.212	Maint Lifepak12's	3,921	3,921	4,200	3,921	4,200
412.213	MedCom Expenses	5,125	4,805	4,500	5,225	5,000
412.219	Oxygen	8,717	9,179	10,000	10,829	10,000
412.220	Medical Op Supplies	11,651	8,212	12,000	12,279	12,000
412.221	Laundry Custodial	1,927	1,122	1,000	1,715	1,000
412.222	Disposal Service	0	0	500	0	0
412.229	Subscriptions	635	578	1,000	580	1,000
412.231	Diesel	7,087	7,016	7,000	11,114	10,000
412.250	Amb.Repair	7,170	6,962	7,000	11,004	7,000
412.302	Cell Phones	2,301	1,775	0	0	0
412.314	Legal Services	0	9	500	0	500
412.321	Telephones	2,531	1,798	2,000	1,773	2,000
412.325	Postage	3,399	3,603	3,000	3,747	3,000
412.327	Radio Maint	744	3,519	1,000	2,021	1,000
412.328	Liability Insurance	2,562	2,562	3,200	2,562	3,200
412.342	Printing	3,114	3,506	3,750	3,646	3,750
412.350	Auto Insurance	3,287	3,519	3,800	2,558	3,840
412.352	Multi-Peril Insurance	6,921	6,272	7,000	6,100	7,000
412.354	Worker's Comp	9,600	10,337	10,000	15,597	28,000
412.360	Electric	2,009	2,580	2,750	2,998	3,300
412.362	Natural Gas Heat	1,148	961	2,000	1,103	2,000
412.373	Building Maint	2,465	4,997	4,000	965	4,000
412.415	Refunds	1,857	1,154	1,000	1,284	1,200
412.460	Training	152	713	1,000	633	1,000
412.510	EMS Week	369	285	500	87	500
412.751	Computer Equip	1,720	0	2,000	0	1,000
<b>EXPENSES</b>		<b>698,592</b>	<b>743,733</b>	<b>777,920</b>	<b>782,559</b>	<b>817,334</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b><u>PLANNING / ZONING</u></b>						
414.124	Zoning Off.Salary	34,600	35,949	37,352	37,352	38,809
414.130	ZHB Salary	3,900	3,900	3,900	3,900	3,900
414.138	Snow/Weed Enforcement	504	727	3,000	81	3,000
414.140	Zoning Clerk	8,394	10,004	10,395	10,395	10,800
414.156	BC/BS	14,657	17,323	18,345	18,345	18,783
414.158	Life Insurance	369	380	600	414	600
414.161	FICA - 7.65%	3,626	3,870	4,180	3,957	4,343
414.210	Planning Supplies	894	1,072	1,500	1,183	1,500
414.250	Vehicle Maintenance	668	203	200	47	200
414.302	Elec. Inspections	12,400	15,773	12,000	17,786	12,000
414.314	ZHB Legal	10,620	11,192	12,500	7,052	12,500
414.315	Code Expenses	1,304	3,486	2,000	1,335	2,000
414.316	Stenographer	1,870	1,978	2,000	1,645	2,000
414.325	Postage	1,178	1,695	1,400	1,421	1,400
414.341	Advertising	760	1,177	1,000	987	1,000
414.460	Dues-Conferences	290	265	500	335	500
414.461	Certification Tests	0	0	100	0	100
<b>EXPENSES</b>		<b>96,033</b>	<b>108,991</b>	<b>110,972</b>	<b>106,234</b>	<b>113,435</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**PUBLIC WORKS DEPARTMENT**

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

430.122	Director Salary	10,525	10,662	11,362	11,362	11,805
430.123	Asst. Direct Salary	7,902	7,999	8,531	8,531	8,864
430.124	Code Inspect Salary	5,767	5,992	6,225	6,225	6,468
430.130	Public Works Wages	475,532	465,606	545,012	472,204	566,267
430.137	Mechanic Wages	60,931	57,284	81,537	92,830	84,717
430.140	Clerical	5,596	6,669	6,930	6,930	7,200
430.143	Dispatch Service	1,220	1,220	1,200	1,220	1,200
430.156	BC/BS	213,008	233,297	266,690	239,809	237,114
430.158	Life Insurance	10,015	9,934	8,400	9,379	8,400
430.161	FICA - 7.65%	45,392	42,675	52,083	48,377	54,114
430.162	Unemployment Comp.	167	909	1,000	2,754	1,000
430.205	Workplace Safety	220	3,083	1,000	419	1,000
430.220	Operating Supplies	6,316	9,420	9,000	9,858	9,000
430.231	Vehicle Fuel	39,936	46,959	42,000	74,428	45,000
430.250	Vehicle Repair-Maint.	28,975	28,606	25,000	32,429	30,000
430.321	Telephones	4,733	3,939	3,300	3,875	3,300
430.327	Radio Maintenance	175	4,680	5,000	4,354	500
430.350	Auto Insurance	8,673	8,992	9,600	6,538	9,700
430.354	Worker's Comp.Ins.	9,600	10,337	10,000	15,597	28,000
430.361	Electric for 2 Garages	8,009	8,118	9,000	8,233	8,500
430.362	Natural Gas	4,695	3,870	6,000	3,770	6,000
430.367	Fuel Oil	1,796	2,156	3,000	3,211	3,500
430.373	Bldg Maint. / Repair	754	2,578	3,000	1,470	3,000
430.440	Uniforms & Shoes	3,473	3,461	3,750	3,526	3,750
430.441	CDL Test	870	988	1,000	953	1,000
430.460	Training	4	0	250	0	250
<b>Header Total</b>		<b>954,282</b>	<b>979,434</b>	<b>1,119,870</b>	<b>1,068,281</b>	<b>1,139,649</b>

**----STREET CLEANING----**

431.130	Wages	5,070	4,699	5,181	4,549	5,383
431.220	Supplies	0	0	250	0	250
431.250	Vehicle Maintenance	2,591	1,130	2,500	3,963	2,500
<b>Header Total</b>		<b>7,661</b>	<b>5,828</b>	<b>7,931</b>	<b>8,512</b>	<b>8,133</b>

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

433.220	Sign Maint-Supplies	5,456	2,762	5,000	5,474	5,000
433.361	Traffic Lights / Electric	6,583	6,392	7,775	5,863	7,775
433.377	Traffic Lights Maint.	9,082	5,500	7,500	6,110	7,500
<b>Header Total</b>		<b>21,121</b>	<b>14,654</b>	<b>20,275</b>	<b>17,447</b>	<b>20,275</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b>-----CURB / SIDEWALK-----</b>						
435.100	Borough Property	37,950	12,634	35,000	34,134	35,000
435.300	Contractor Reimb	5,846	-2,940	1,000	-7,936	1,000
<b>Header Total</b>		<b>43,796</b>	<b>9,694</b>	<b>36,000</b>	<b>26,198</b>	<b>36,000</b>
<b>-----STREET / ROAD MAINTENANCE-----</b>						
438.245	Asphalt Patch Mat.	3,029	7,801	5,000	4,835	2,500
438.247	Storm Sewer Materials	0	125	500	0	3,000
438.249	Street Painting Material	2,975	3,654	3,500	5,866	4,500
438.250	Street Weed Spraying	1,008	0	500	339	500
439.246	Crack Sealing	8,006	5,000	1,000	0	1,000
439.247	Equipment Rental	1,200	1,446	1,500	357	1,500
<b>Header Total</b>		<b>16,218</b>	<b>18,026</b>	<b>12,000</b>	<b>11,397</b>	<b>13,000</b>
<b>----- COMPOSTING -----</b>						
427.131	Staff Wages	12,760	15,205	16,054	17,222	16,054
427.700	Processing Charges	15,253	12,622	12,000	6,225	7,500
<b>Header Total</b>		<b>28,014</b>	<b>27,827</b>	<b>28,054</b>	<b>23,447</b>	<b>23,554</b>
<b>EXPENSES</b>		<b>1,071,091</b>	<b>1,055,464</b>	<b>1,224,130</b>	<b>1,155,281</b>	<b>1,240,611</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**PARKS AND RECREATION**

**-----SWIMMING POOL-----**

452.120	Pool Manager	10,497	6,898	10,000	10,429	10,000
452.139	Lifeguard Wages	54,894	60,803	55,000	61,236	55,000
452.161	FICA - 7.65%	5,002	5,179	4,973	5,482	4,973
452.220	Pool Supplies	1,421	4,369	3,800	2,545	3,800
452.221	ID Picture-Swim Tag	245	476	500	541	500
452.300	Water Quality Service/Chemicals	6,665	9,543	9,000	9,903	10,500
452.321	Telephone	434	246	250	246	250
452.361	Electric	6,710	11,227	10,560	9,456	9,000
452.373	Pool-Build. Maint	5,237	4,692	3,500	3,891	3,500
452.460	Training	75	0	100	100	100
<b>Header Total</b>		<b>91,180</b>	<b>103,433</b>	<b>97,683</b>	<b>103,829</b>	<b>97,623</b>

**----- PARKS -----**

454.122	Public Wks Cord.	5,613	5,687	6,060	6,060	6,296
454.123	Ast PW Coordinator	5,268	5,333	5,687	5,687	5,909
454.129	Treasurer's Salary	5,795	6,021	6,256	6,256	6,450
454.130	Wage- Full/Part time	75,939	78,033	82,000	80,752	85,198
454.132	Park Program Wages	3,556	3,435	4,000	3,818	4,000
454.133	Park Program Supplies	411	182	500	199	500
454.137	Mechanic Wages	6,429	3,008	8,109	2,234	8,425
454.142	Park Police Wages	13,160	13,090	12,000	12,850	12,000
454.156	BC/BS	21,251	23,314	24,689	25,013	25,720
454.158	Life Insurance	766	758	520	700	520
454.161	FICA - 7.65%	8,852	8,583	9,495	9,020	9,865
454.195	Park Police Uniforms	243	426	250	461	250
454.220	Supplies-Equipment	6,355	5,966	10,000	6,287	7,500
454.221	Athletic Field Supplies	17	126	2,000	1,746	2,000
454.222	Field Maintenance	3,599	3,089	5,500	5,916	5,500
454.231	Gasoline / Diesel	2,618	2,414	3,900	5,604	4,000
454.250	Repairs-Vehicles	7,335	3,875	4,250	5,035	4,250
454.300	Special Ent. Commit	11,352	11,807	11,500	11,530	12,000
454.321	Telephones	836	249	250	249	250
454.350	Auto Ins	2,922	3,128	3,400	2,274	3,440
454.354	Worker's Comp	3,600	3,876	4,000	5,849	10,500
454.361	Electric Pk Facilities	12,317	16,820	14,470	18,766	14,470
454.362	Gas for Pistol Range	891	616	1,500	858	1,100
454.371	Lawn Maintenance	47,332	48,810	48,500	48,015	48,500
454.373	Building Maint.	2,099	1,662	2,500	2,015	2,500
454.455	Weed Spraying	973	202	1,000	450	1,000
454.460	Training	80	40	50	1,202	50
454.600	Maint. Other Parks	11,545	4,775	9,000	40	8,500
454.724	Safety Issues	0	0	200	9,776	200
454.734	Family Night Movies	1,998	1,099	0	0	0
454.735	Klines Lane Trail	10,022	0	0	0	0
<b>Header Total</b>		<b>273,175</b>	<b>256,424</b>	<b>281,586</b>	<b>278,662</b>	<b>290,893</b>

**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
	<b>EXPENSES</b>	<b>364,355</b>	<b>359,857</b>	<b>379,269</b>	<b>382,491</b>	<b>388,516</b>

**GENERAL FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>8,336,185</b>	<b>7,444,837</b>	<b>8,548,225</b>	<b>8,548,225</b>	<b>8,684,861</b>
<b>TOTAL EXPENSES</b>	<b>7,907,069</b>	<b>6,479,417</b>	<b>8,548,225</b>	<b>8,548,225</b>	<b>8,684,861</b>

**GENERAL REVENUE - 2012**

**REAL ESTATE TAXES**

301.100	<b>REAL ESTATE TAX - Current Year - As per</b> Lehigh County, the aggregate property assessment for the Borough of Emmaus is \$262,014,100. Budgeted revenue is based on a millage rate of 13.25 and a collection rate of 96.0%	\$ 3,348,541
301.200	<b>REAL ESTATE TAX - Prior Year - The money</b> collected for the previous year prior to being referred to the Tax Claim Bureau. Also includes LCHA in lieu of taxes payment	\$ 12,000
301.400	<b>REAL ESTATE TAX - Tax Claim Bureau - Money</b> collected by the Tax Claim Bureau that the Borough receives on a monthly basis.	\$ 50,000
301.600	<b>REAL ESTATE TAXES - Interim - Taxes that are</b> assessed by the Lehigh County Tax Bureau during the current year for new construction, additions, or improvements.	\$ 5,000
310.000	<b>PER CAPITA TAXES - A per person charge of</b> \$10.00 for any resident over the age of 18	\$ 50,000
310.100	<b>REAL ESTATE TRANSFER TAX - The Borough's</b> .05% share of tax charged for real estate transfers	\$ 130,000
310.200	<b>EARNED INCOME TAX - The Earned Income Tax</b> is collected from any Borough resident at a rate of 1/2% of their wages	\$ 1,220,000
310.500	<b>LOCAL SERVICES TAX (LST) - Every person</b> 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	<b>MECHANICAL DEVICES TAX - A \$75 tax imposed</b> on juke boxes, video games, etc.	\$ 4,100
310.800	<b>BUSINESS PRIVILEGE TAX - \$150 levied on</b> for-profit entities	\$ 48,000

**LICENSES AND PERMITS**

321.330	<b>CAT LICENSES - A \$3 tax is imposed on all</b> registered cats	\$ 20
321.610	<b>TRANSIENT RETAIL BUSINESS LICENSES -</b> A weekly fee of \$30.00 for any person engaged in selling, soliciting or taking orders on a temporary basis	\$ 500

321.800	<b>CABLE TV FRANCHISE FEE</b> - The fee based on 5% of gross receipts of cable providers	\$	160,000
321.900	<b>MOVING PERMITS</b> - The \$1.00 permit fee paid by any person moving in or out of the Borough	\$	300
322.800	<b>YARD SALES / AUCTION</b> - A \$5 fee imposed for the sale of residential goods or public auction	\$	250

**FINES AND FORFEITURES**

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331.110	<b>MOTOR VEHICLE CODE VIOLATIONS</b> - Fines imposed on motorists for violating the PA Motor Vehicle Code	\$	43,000
331.120	<b>NON-TRAFFIC VIOLATIONS</b> - Fines for violating non-motor vehicle related ordinances, such as littering, disorderly conduct, underage drinking, etc.	\$	18,000
331.130	<b>SEMI-ANNUAL STATE POLICE</b> - An amount paid by the State based on miles of Borough-owned roads and the population of the municipality	\$	9,500

**INTEREST AND RENTS**

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340.120	<b>FUND BALANCE</b> - Carry over from 2011	\$	360,000
340.123	<b>INSURANCE DIVIDENDS</b> - the Borough receives reimbursement/dividend payments from the health co-op insurance plan for unused premiums.	\$	135,000
341.010	<b>INTEREST ON INVESTMENTS</b> - Interest estimate for the year	\$	4,000
342.100	<b>RENTAL OF LAND</b> - Rental of Borough land to CINTAS at Knauss Homestead.	\$	11,000

**INTERGOVERNMENTAL REVENUES**

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354.010	<b>GENERAL AUTHORITY GRANT</b> - Money received from the Emmaus General Authority.	\$	80,000
354.012	<b>COMMUNITY DEVELOPMENT GRANT-(CDBG)</b> The Borough will receive \$35,000 from the Lehigh County CDBG grant program for handicap curbs	\$	35,000
354.073	<b>D.E.P. RECYCLING PERFORMANCE GRANT</b> - Borough receives money based on its recycling performance from DEP's 101 Grant	\$	37,500
355.010	<b>PUBLIC UTILITY REALTY TAX</b> - Money received in Oct. from public utilities who have buildings or land in the Borough	\$	6,500

355.080	<b>RETAIL LIQUOR LICENSES</b> - The Borough receives a fee for each of the 13 licensed liquor establishments in the Borough	\$	4,000
355.130	<b>VOLUNTEER FIRE RELIEF AID</b> - Monies received from the State that is paid directly to the Fireman's Relief Fund as a pass-through revenue item	\$	80,000
355.140	<b>MUNICIPAL PENSION - STATE AID</b> - Monies received from the State to defray the police and non-uniform pension plans	\$	355,000

**AMBULANCE REVENUE**

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357.010	<b>AMBULANCE INTEREST</b>	\$	100
357.080	<b>AMBULANCE THIRD PARTY BILLING</b> - Users of Emmaus Ambulance Corps are charged per response	\$	555,000
357.085	<b>AMBULANCE SUBSCRIPTION</b> - Annual amounts are \$50 for households and \$45 for individuals	\$	85,000
357.086	<b>AMBULANCE TRANSPORTS</b> - Amounts collected based on estimated BLS and ALS transports	\$	4,000
357.088	<b>AMBULANCE DONATIONS</b>	\$	13,000
357.090	<b>AMBULANCE COLLECTIONS</b>	\$	300

**SERVICE CHARGES - ADMINISTRATION**

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361.340	<b>ZONING APPEALS / ZONING PERMITS</b> - Fees collected for zoning appeals, subdivision permits, temporary signs, etc.	\$	15,000
361.500	<b>ZONING BOOKS &amp; ORDINANCES</b> - Sale of Zoning Ordinance book and other ordinances	\$	100
362.100	<b>POLICE SERVICES</b> - Reimbursement for police services (school functions, etc.)	\$	1,200
362.110	<b>SALE OF COPIES OF ACCIDENT REPORTS</b> - \$15 per report	\$	3,600
362.200	<b>FIRE OFFICIAL INSPECTION FEE</b> - The yearly fee charged for any commercial fire inspection	\$	4,000
362.410	<b>BUILDING PERMITS</b> - Fees for construction projects	\$	42,000
362.430	<b>PLUMBING PERMITS</b> - The fees for all fixture installations, plumbers licenses & examinations	\$	3,250

363.100	<b>CURB / SIDEWALK / STREET PERMITS - Fees</b> charged for inspections	\$	2,500
363.110	<b>BID PACKETS - A fee charged to parties who are</b> interested in obtaining bid specifications for Borough projects	\$	400
363.500	<b>STREET EXCAVATING PERMIT - Permits issued</b> to cut into Borough streets so that the Borough can ensure proper backfill & restoration of a street	\$	2,500

**REFUSE - HEALTH FEES**

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364.300	<b>SOLID WASTE COLLECTION &amp; DISPOSAL -</b> A yearly fee of \$306 assessed per household unit for recycling and solid waste removal.	\$	1,285,000
364.319	<b>REFUSE DUMPSTERS - Administrative fees for</b> commercial dumpsters	\$	2,500
364.350	<b>SALE OF COMPOST / RECYCLABLE MATERIALS</b> Sale of compost and wood chip mulch at compost site	\$	4,500
365.200	<b>HEALTH INSPECTION FEES - Annual fee</b> charged for inspections of eating and drinking establishments and food vending machines	\$	5,000

**MISCELLANEOUS REVENUES**

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380.100	<b>MISCELLANEOUS REVENUE - The purchase of</b> of minutes, official documents, and copies of other Borough documentation	\$	6,250
380.156	<b>HEALTH INSURANCE PAYMENTS - Health</b> insurance premium payments received from retirees	\$	23,000
380.157	<b>MEDICARE SUBSIDY - Federal government</b> reimbursement for retirees who receive medicare	\$	20,000
380.322	<b>HANDICAPPED PARKING APPLICATION FEES -</b> A fee collected for each application	\$	50
380.410	<b>MISC. POLICE REVENUE</b>	\$	1,000

**PRIOR YEAR REFUNDS**

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394.100	<b>PRIOR YR REFUNDS - Miscellaneous refunds</b> from prior year's payments and accounts	\$	1,000
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**PARK - POOL FEES**

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367.200	<b>SWIMMING POOL FEES</b> - Revenue received from season passes and daily admission	\$ 112,000
367.300	<b>SPECIAL ENTERTAINMENT DONATIONS</b> - Donations received for Summer Concert Series	\$ 4,500
367.310	<b>FEES/DONATIONS</b> - Monies received that are not covered in other accounts	\$ 2,500
367.315	<b>CONTRIBUTIONS</b> - Other monies received	\$ 500
367.400	<b>PARK REFRESHMENT STAND</b> - Fees received from operator of concession stand	\$ 3,000
367.500	<b>COMMUNITY GARDENS</b> - Plots are available for a yearly fee of \$15 for residents and \$25 for non-residents	\$ 900
367.800	<b>FIELD USAGE FEES</b> - Fees received for usage of Borough owned athletic fields	\$ 4,000
367.900	<b>PAVILION RENTALS</b> - 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	\$ 30,000

<b>TOTAL REVENUES</b>	<b>\$ 8,684,861</b>
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**THE BOROUGH OF EMMAUS  
GENERAL FUND EXPENSES**

**GENERAL ADMINISTRATION**

400.113	<b>COUNCIL SALARY</b> - Each councilperson receives \$2001 per year, the President receives an additional \$400	\$	14,007
400.161	<b>FICA - 7.65%</b>	\$	1,072
400.460	<b>SEMINARS / CONFERENCES</b> - For seminars, conventions and conferences attended by council members	\$	50
<b>HEADER TOTAL</b>		<b>\$</b>	<b>15,129</b>

**MAYOR**

401.112	<b>MAYOR'S SALARY</b>	\$	2,820
401.161	<b>FICA -7.65%</b>	\$	216
401.420	<b>MAYOR'S DUES, SUBSCRIPTIONS, AND MEMBERSHIPS</b>	\$	140
401.314	<b>LEGAL EXPENSE</b>	\$	2,500
<b>HEADER TOTAL</b>		<b>\$</b>	<b>5,676</b>

**FINANCIAL ADMINISTRATION**

402.114	<b>COMMISSION TO BERKHEIMER</b> - Fee based on collection of earned income tax (2.5%) and the local service tax (2.9%)	\$	22,250
402.120	<b>BOROUGH MANAGER'S SALARY</b> - Salary is split 35% from the General Fund, 40% from the Water Fund, and 25% from the Sewer Fund	\$	28,034
402.130	<b>TREASURER'S SALARY</b> - Salary is split 25% from the General Fund, 11% from the Recreation Fund, 32% from the Water Fund, and 32% from the Sewer Fund	\$	14,773
402.156	<b>BC/BS</b> - Health insurance premium for the Manager and the Treasurer	\$	25,607
402.158	<b>LIFE INSURANCE</b> - Based on yearly salaries	\$	700
402.161	<b>FICA</b> - 7.65% of salaries	\$	3,533

402.220	<b>BANK FEES</b> - Fees for dishonored checks written to the Borough	\$	250
402.420	<b>DUES AND MEMBERSHIPS</b>	\$	1,200
402.460	<b>SEMINARS / CONFERENCES / TRAINING</b>	\$	250
<b>HEADER TOTAL</b>		<b>\$</b>	<b>96,597</b>

**REAL ESTATE TAX**

403.114	<b>TAX COLLECTOR'S SALARY</b> - Ordinance 840 establishes the rate of compensation for the tax collector at 0.0075% of total taxes collected	\$	26,700
403.160	<b>FICA - 7.65%</b>	\$	2,043
403.220	<b>OPERATING EXPENSES</b> - expenses paid for printing and postage	\$	3,000
403.240	<b>PER CAPITA EXPENSES</b> - expenses related to collection of per capita taxes	\$	5,500
403.510	<b>PRIOR YEAR TAX REFUNDS</b> - Amounts refunded to property owners due to property re-assessment by Lehigh County	\$	3,000
<b>HEADER TOTAL</b>		<b>\$</b>	<b>40,243</b>

**LEGAL EXPENSES**

404.314	<b>LEGAL SERVICES</b> - Fees paid to the Borough Solicitor for representation at Borough Council and Planning Commission Meetings, and for general legal services	\$	23,000
404.315	<b>LEGAL DECISIONS</b> - Legal services and costs not handled by the Borough Solicitor	\$	20,000
<b>HEADER TOTAL</b>		<b>\$</b>	<b>43,000</b>

**CLERICAL SERVICES**

405.140	<b>OFFICE CLERKS WAGES</b> - The Public Works and Zoning Administrative Assistant's salary is paid with 10% from Administration, and the Borough Manager's Administrative Assistant is paid 70% from Administration	\$	28,802
405.156	<b>BC/BS</b> - Health coverage for office staff	\$	16,693

405.158	<b>LIFE INSURANCE</b> - Based on yearly salaries	\$	320
405.161	<b>FICA - 7.65%</b>	\$	2,204
405.210	<b>OFFICE SUPPLIES</b>	\$	4,750
405.216	<b>MAINTENANCE CONTRACT FOR OFFICE EQUIPMENT</b> - Includes copiers, computers, etc.	\$	3,000
405.325	<b>POSTAGE</b> - Postage meter payments and maintenance	\$	14,000
405.331	<b>TRANSPORTATION / MILEAGE</b> - The Borough reimburses employees at the IRS limit for using a personal vehicle for Borough business	\$	250
405.341	<b>ADVERTISING</b> - Legal advertising of Borough Ordinances, Zoning Hearing Board Meetings, Special Council Meetings, bids, employment, etc.	\$	5,500
405.342	<b>PRINTING</b> - Newsletters, letterhead, etc.	\$	6,500
405.441	<b>AD COMPUTER</b> - Payroll processing	\$	5,100
405.513	<b>DISBURSEMENT OF LCHA PAYMENT</b> - Payment by the housing authority in lieu of taxes for Ridge Manor and East Penn Place divided among the Borough, School District and County	\$	13,000
405.701	<b>COMPUTER MAINTENANCE</b>	\$	8,000
405.709	<b>COPY MACHINE MAINTENANCE</b>	\$	500
<b>HEADER TOTAL</b>		<b>\$</b>	<b>108,119</b>

**INSURANCE BENEFITS**

406.156	<b>BC/BS - RETIRED EMPLOYEES</b> - Health insurance premiums for retired employees	\$	224,623
406.158	<b>LIFE INSURANCE - RETIRED EMPLOYEES</b>	\$	144
406.160	<b>EMPLOYEES PENSION</b> - The non-uniformed pension plan requires employees to contribute 2.6% of salary. The Borough contributes the remainder	\$	152,918
406.162	<b>UNEMPLOYMENT COMPENSATION</b> - The Borough uses the Pennsylvania State Association of Boroughs to manage its unemployment compensation records	\$	300

406.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Liability insurance on all Borough-owned vehicles, that also provides coverage for non-owned and hired vehicles when used for Borough purposes	\$ 1,720
406.352	<b>MULTI-PERIL INSURANCE</b> - General liability insurance for personal injury and property damage, "All Risk" coverage for buildings and contents, and "Inland Marine" covering all Contractors' equipment.	\$ 14,580
406.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Statutorily required insurance covering employees who suffer work-related injuries or diseases	\$ 63,000
406.355	<b>PUBLIC OFFICIAL LIABILITY INSURANCE</b> - Also known as "Errors & Omissions Insurance" that protects public officials and employees from liability related to Borough business and decision-making	\$ 7,130
406.358	<b>TREASURER'S &amp; MANAGER'S BOND</b>	\$ 1,000
<b>HEADER TOTAL</b>		<b>\$ 465,415</b>

**ACCOUNTING / ACTUARIAL**

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407.311	<b>AUDITING SERVICES</b> - Services provided by CPA firm to audit the Borough's finances	\$ 12,000
<b>HEADER TOTAL</b>		<b>\$ 12,000</b>

**ENGINEERING**

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408.313	<b>ENGINEERING SERVICES</b> - The Borough's engineering firm reviews subdivision plans, public works projects, surveying and performs general engineering work	\$ 25,500
408.314	<b>REIMBURSABLE ENG. SERVICES</b> - Services to 3rd parties for which Borough is reimbursed	\$ 5,000
<b>HEADER TOTAL</b>		<b>\$ 30,500</b>

**GENERAL GOV. OPERATING EXPENSE**

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409.226	<b>CUSTODIAL SUPPLIES/MATERIALS</b> - The cost of janitorial supplies	\$ 250
409.310	<b>JANITORIAL SERVICES</b> - Daily cleaning service of Town Hall by private contractor	\$ 10,000

409.321	<b>TELEPHONE</b>	\$	5,500
409.361	<b>ELECTRIC</b>	\$	10,000
409.362	<b>GAS</b> - Town Hall is heated primarily by natural gas	\$	7,000
409.373	<b>MAINTENANCE / REPAIR BUILDINGS</b> - Miscellaneous renovations and maintenance	\$	5,500
409.700	<b>ELEVATOR MAINTENANCE</b> - Service agreement with ThyssenKrupp Elevator for all elevator maintenance	\$	2,500
<b>HEADER TOTAL</b>		<b>\$</b>	<b>40,750</b>

**REFUSE SERVICES**

427.450	<b>CONTRACTED SERVICES</b> - Pays for refuse services to properties in the Borough, and for dumpsters on Borough property	\$	1,092,168
<b>HEADER TOTAL</b>		<b>\$</b>	<b>1,092,168</b>

**EMERGENCY MANAGEMENT**

415.220	<b>OPERATING SUPPLIES</b>	\$	500
415.321	<b>TELEPHONE</b>	\$	350
<b>HEADER TOTAL</b>		<b>\$</b>	<b>850</b>

**CIVIL SERVICE COMMISSION**

419.318	<b>LEGAL</b> - For Civil Service Commission Solicitor	\$	1,000
419.341	<b>ADVERTISING</b>	\$	500
419.461	<b>EXPENSES</b>	\$	1,000
<b>HEADER TOTAL</b>		<b>\$</b>	<b>2,500</b>

**HEALTH DEPARTMENT**

421.120	<b>HEALTH OFFICER SALARY</b> - The health officer inspects food vending establishments and performs duties related to public health	\$	13,095
421.140	<b>SECRETARY</b> - For Health Officer	\$	1,509

421.161 FICA - 7.65% \$ 1,117

421.220 OPERATING SUPPLIES \$ 500

**HEADER TOTAL** \$ **16,221**

**SHADE TREE COMMISSION**

455.100 OPERATING EXPENSE \$ 300

**HEADER TOTAL** \$ **300**

**ECONOMIC AND COMMUNITY DEVELOPMENT**

457.501 CIVIC CELEBRATIONS - Miscellaneous expenses that fund community-oriented events \$ 6,500

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

457.506 MAIN STREET PARTNERS- Unrestricted payment to the Emmaus Main Street Partners \$ 5,000

**HEADER TOTAL** \$ **12,000**

**LIBRARY**

456.130 PUBLIC WORKS WAGES - Allocated wages for Public Works employees who perform maintenance and other services at the library \$ 1,122

456.161 FICA - 7.65% \$ 86

456.350 FLOOD INSURANCE - Required insurance \$ 950

456.373 MAINTENANCE/REPAIRS - Routine maintenance and repairs at the library, including contracted and material costs \$ 1,300

456.520 LOCAL GOVERNMENT SUPPORT - The Borough's financial contribution to the Emmaus Public Library \$ 116,601

**HEADER TOTAL** \$ **120,059**

**CONTINGENCY EQUITY RESERVE**

480.501 CONTINGENCY ACCOUNT \$ 43,424

492.023 TRANSFER TO DEBT SERVICE FUND \$ 537,957

492.030 TRASFERS TO CAPITAL IMPROVEMENT FUND \$ 80,000

HEADER TOTAL	\$ 661,381
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TOTAL EXPENSES	\$ 2,762,908
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**POLICE DEPARTMENT**

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410.120	<b>CHIEF OF POLICE</b> - The Chief's salary based on a 3.9% increase for 2012	\$ 78,703
410.130	<b>OFFICER WAGES</b> - The two year contract for Jan. 1, 2011 to Dec. 31, 2012 has a 3.9% increase per year and includes 4 Sergeants, 2 Investigators, 1 Juvenile Officer, and 10 Patrol Officers, for a total of 17 police officers, not including the Chief	\$ 1,173,599
410.131	<b>WAGES - COURT</b> - Includes all officers, including the animal control officer, for Adult, Juvenile, and District Court hearings; paid as required by police contract	\$ 3,500
410.132	<b>PART TIME WAGES</b> - Part time officers are used when full time officers are sick, on vacation, at training, and for special events	\$ 36,000
410.133	<b>ANIMAL CONTROL OFFICER SALARY</b> - Includes 3.9% increase for 2012	\$ 6,881
410.134	<b>CROSSING GUARD EXPENSES</b> - Expenses for crossing guard equipment and educational equipment, and for 2 appreciation dinners	\$ 500
410.136	<b>MECHANIC WAGES</b> - Borough mechanics' time spent maintaining and repairing police vehicles	\$ 7,000
410.137	<b>DOWNTOWN POLICE SERVICES</b> - Traffic control for special events, parking enforcement, and daytime foot patrol, including crosswalk services. Officer is a part-time Auxiliary Officer	\$ 11,000
410.138	<b>COMMUNITY SERVICE</b> - Educational programs, including DARE, McGruff, crime prevention, public relations, and community events	\$ 1,000
410.139	<b>SPECIAL ASSIGNMENTS</b> - Costs for criminal investigations and emergency situations that are not part of the normal work schedule. Includes extra DUI patrols, weight scales, traffic safety and awareness	\$ 2,000
410.140	<b>POLICE CLERK SALARY</b> - (Civilian Support) - The clerk answers phones and monitors the front desk in the main lobby of the police station	\$ 36,003
410.141	<b>POLICE DATA ENTRY</b> - (Civilian Support) - Enters computer data and performs various clerical work	\$ 36,003
410.152	<b>HEALTH EXAMINATIONS</b> - Covers all full and part time required exams, Lyme disease vaccinations	

	per contract, disability exams, on-duty injury doctor visits and mental health issues.	\$	1,000
410.156	<b>BC/BS</b> - Health insurance coverage as per contract	\$	633,833
410.158	<b>LIFE INSURANCE</b> - As per contract	\$	8,530
410.160	<b>POLICE PENSION</b> - Based on state-determined minimum municipal obligation (MMO)	\$	263,081
410.161	<b>FICA</b> - Social Security expense (7.65% of wages) for civilian employees	\$	29,616
410.162	<b>UNEMPLOYMENT COMPENSATION</b> - The Pennsylvania State Association of Boroughs manages unemployment compensation records	\$	1,500
410.182	<b>LONGEVITY PAY</b> - Paid as per police contract, and is based on an officer's length of service	\$	12,260
410.183	<b>OVERTIME (Full &amp; Part time)</b> - Police contract requires overtime pay for hours worked over a normal 8 hour work day	\$	115,000
410.184	<b>POLICE SHIFT DIFFERENTIAL</b> - 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	\$	11,600
410.185	<b>SENIOR OFFICER/SHIFT SUPERVISOR WAGE</b> - Compesates ranking officer or senior patrol officer \$0.50 per hour	\$	1,500
410.191	<b>UNIFORM ALLOWANCE</b> - Uniform replacements	\$	10,000
410.192	<b>PART TIME OFFICER UNIFORM ALLOWANCE</b>	\$	1,000
410.193	<b>INVESTIGATOR CLOTHING ALLOWANCE</b> - Police contract requires that \$550 be allotted for each officer designated as a criminal investigator.	\$	1,650
410.194	<b>CLOTHING ALLOWANCE</b> - The police contract provides for \$300 per year for the maintenance of a police officer's uniform	\$	5,700
410.196	<b>FOOTWARE ALLOWANCE</b> - \$150 per full time officer	\$	2,850
410.205	<b>WORKPLACE SAFETY</b> - Safety glasses, vehicle warning lights, blower fans, syringe containers, etc.	\$	1,500
410.210	<b>OFFICE SUPPLIES</b> - Miscellaneous office supplies, furniture, software upgrades, computer maintenance	\$	3,000

410.214	<b>K-9 MAINTENANCE</b> - Food, veterinary bills, insurance, and annual training costs	\$	2,000
410.219	<b>DUI LAB RESULTS</b> - Costs for hospital blood tests not covered by the Lehigh County DUI Center	\$	150
410.220	<b>OPERATING EXPENSE &amp; SUPPLIES</b> - 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	\$	10,500
410.221	<b>ANIMAL CONTROL OFFICER EXPENSE</b> - Includes uniforms, food traps, and equipment	\$	500
410.222	<b>STRAY ANIMAL EXPENSE</b> - Cost to dispose of stray animals at The Sanctuary at Haafsville	\$	1,500
410.226	<b>CUSTODIAL SERVICES-RUG RENTAL</b> - Cost to rent and have carpets cleaned and maintained	\$	9,500
410.231	<b>VEHICLE FUEL</b> - Fuel for entire Police fleet 24/7 365 days/year	\$	24,000
410.242	<b>GUNS &amp; AMMO</b> - Ammunition for training & annual qualifications. Includes non-lethal ammunition	\$	5,500
410.250	<b>VEHICLE REPAIR AND MAINTENANCE</b> - In-house and contracted vehicle repairs	\$	14,000
410.255	<b>BICYCLE PATROL MAINTENANCE</b> - Bike patrol equipment, uniforms, helmets and annual service	\$	500
410.256	<b>FIRING RANGE MAINTENANCE</b> - Utility costs including electric, heat and maintenance	\$	750
410.314	<b>LEGAL EXPENSES</b> - Costs incurred because of possible lawsuits	\$	1,500
410.321	<b>TELEPHONE EXPENSES</b> - Long distance, fax, cell phones and two-ways for all cruisers	\$	9,000
410.326	<b>RADIO EQUIPMENT</b> - Batteries, antennas, and related equipment	\$	1,500
410.328	<b>OFFICE MAINTENANCE</b> - Maintenance, parts, toners, and service contracts	\$	2,800
410.342	<b>PRINTING SERVICE</b> - Services for printing parking signs, incident reports, supplemental reports and specialized forms	\$	1,000

410.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Provides liability insurance on all Borough-owned vehicles, and non-owned vehicles and hired vehicles when used for Borough purposes	\$	9,600
410.352	<b>MULTI-PERIL INSURANCE</b> - Casualty insurance for the Police Department	\$	4,000
410.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Statutorily mandated coverage for employees who suffer work-related injuries or diseases	\$	136,500
410.358	<b>LAW ENFORCEMENT LIABILITY INSURANCE</b>	\$	15,000
410.359	<b>SPECIAL POLICE/CROSSING GUARD INSURANCE</b>	\$	350
410.361	<b>ELECTRIC FOR POLICE STATION</b>	\$	15,000
410.362	<b>UGI-GAS</b> - Heat for Police Station	\$	14,500
410.373	<b>BUILDING MAINTENANCE</b>	\$	3,500
410.460	<b>SCHOOLS &amp; CONFERENCES</b> - In-service training, outside source training, specialized schools, firearms qualifications, accident investigation and reconstruction, DARE juvenile officer, Q-Course, crime prevention, criminal investigator updates and CPR. Covers tuition, travel expenses and shift coverage	\$	4,500
410.470	<b>SPECIAL PROJECTS</b> - Petty cash, out-of-pocket expenses, hosting meetings, and small educational items	\$	1,000
410.473	<b>LEHIGH COUNTY REGIONAL EMERGENCY RESPONSE TEAM</b> - Required training and equipment for 3 officers	\$	4,500
410.475	<b>BULLET PROOF VESTS</b> - Pursuant to police contract, vests are to be replaced every 5 years	\$	4,000
410.476	<b>WEIGHT SCALES</b> - Maintenance and calibration of scales, supplies, reports, equipment, certifications, training and updates.	\$	1,000
410.477	<b>MOBILE COMPUTER ANNUAL EXPENSE</b>	\$	7,500
410.479	<b>EQUIPMENT PURCHASE</b> - Maintenance costs	\$	1,000
410.481	<b>ACCREDITATION</b> - Ongoing training and seminars	\$	3,000

410.510 **COMPUTER MAINTENANCE** - For each police  
cruiser

\$ 12,000

<b>TOTAL EXPENSES</b>	<b>\$ 2,817,459</b>
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**FIRE DEPARTMENT**

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411.120	<b>ADMINISTRATOR</b> - Part time Fire Chief	\$	22,474
411.132	<b>FIRE INSPECTOR</b> - Part time official in charge of commercial and governmental building inspections	\$	14,560
411.133	<b>PART TIME PAID FIRE PERSONNEL</b> - Part time personnel during the 6:00 a.m. to 6:00 p.m. shift	\$	38,000
411.136	<b>PAID ON CALL-STANDBY</b> - Includes standby drivers and crew	\$	172,000
411.137	<b>MECHANIC WAGES</b> - Time that the Borough mechanics work on Fire Department vehicles	\$	2,400
411.140	<b>CLERK</b> - Full time clerk for Fire Department	\$	43,257
411.143	<b>DISPATCH ANSWERING SERVICE</b> - Alarm monitoring for the Gamewell system	\$	600
411.156	<b>BC/BS</b> - Health insurance for 1 full time employee and Fire Chief who reimburses premiums to the Borough	\$	8,847
411.158	<b>LIFE INSURANCE</b> - For 1 full time employee	\$	260
411.161	<b>FICA</b> - 7.65% of payroll	\$	22,825
411.162	<b>UNEMPLOYMENT COMPENSATION</b> - Services of the Pennsylvania State Association of Boroughs to manage unemployment compensation records	\$	1,000
411.191	<b>UNIFORMS</b> - Replacement of existing uniforms, including gloves, helmets, safety glasses and fire-fighting gear	\$	1,000
411.210	<b>OFFICE SUPPLIES</b> - Cost of miscellaneous supplies	\$	4,500
411.213	<b>MINOR EQUIPMENT</b> - Scot airpaks, rope, canvas, covers, etc.	\$	400
411.220	<b>OPERATING SUPPLIES</b> - Maintenance contracts for office equipment, fire police supplies, and duty crew sleeping quarter supplies	\$	5,000
411.222	<b>CHEMICALS</b> - Chemicals used by the Fire Department, including foam, fire extinguishers, salvage drums, absorbent pads, and emulsifiers	\$	1,500
411.231	<b>FUEL</b> - Fire Department vehicles	\$	6,600

411.250	<b>VEHICLE REPAIR &amp; MAINTENANCE</b>	\$	15,000
411.321	<b>TELEPHONE</b>	\$	2,400
411.327	<b>RADIO-GAMEWELL</b>	\$	2,000
411.328	<b>VOLUNTEER LIABILITY INSURANCE</b>	\$	3,200
411.331	<b>MILEAGE</b> - Paid to Fire Inspector for attending schools and seminars	\$	600
411.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Provides liability insurance on all Borough-owned vehicles, and for non-owned and hired vehicles when used for Borough purposes	\$	6,375
411.352	<b>MULTI-PERIL INSURANCE</b> - General liability insurance for injury and property damage, "All Risk" protection for buildings and contents, and "Inland Marine" coverage for contractors' equipment	\$	7,000
411.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Statutorily mandated coverage for employees who suffer work-related injuries or diseases	\$	28,000
411.361	<b>ELECTRIC</b> - Electric for the Central Fire Station and the training grounds	\$	18,000
411.362	<b>NATURAL GAS</b> - Heating Central Fire Station garages	\$	5,000
411.372	<b>TRAINING GROUNDS MAINTENANCE</b>	\$	1,000
411.373	<b>BUILDING MAINTENANCE</b> - Supplies for custodial services, repairs to overhead doors, roofs, etc.	\$	8,000
411.440	<b>RUG RENTAL</b> - The cost for cleaning wiper rags and rugs every other week	\$	400
411.460	<b>TRAINING</b> - Training for personnel based on qualification guidelines established by the Fire Department	\$	3,000
411.461	<b>FIRE PREVENTION TRAINING</b>	\$	1,200
411.530	<b>FIREMAN'S RELIEF</b> - Pass-through from the Fireman's Relief Fund paid to Fireman's Relief Board	\$	80,000
411.733	<b>RADIOS</b> - Radio purchase	\$	1,000
411.751	<b>HOSES/NOZZLES</b> - The Fire Department is on a 15 year cycle for replacement of hoses	\$	1,000

411.753 RESCUE EQUIPMENT \$ 1,000

411.754 MISCELLANEOUS EQUIPMENT \$ 200

411.758 VOLUNTEER PENSION - The Fire Department's pension system for the volunteers \$ 15,000

<b>TOTAL EXPENSES</b>	<b>\$ 544,598</b>
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**AMBULANCE CORPS**

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412.130	<b>FULL TIME CHIEF</b>	\$	71,813
412.132	<b>EMT WAGES-FULL TIME</b>	\$	251,924
412.134	<b>OVERTIME-EMT'S</b>	\$	24,000
412.135	<b>PART-TIME EMTS/PII</b>	\$	89,000
412.140	<b>DATA ENTRY / BILLING SPECIALIST - 2 full time employees</b>	\$	75,123
412.150	<b>MEDICAL EXPENSE</b>	\$	150
412.153	<b>BANK CHARGES</b>	\$	500
412.156	<b>BC/BS - Health insurance for 8 full time employees</b>	\$	129,644
412.158	<b>LIFE INSURANCE - Based on 8 full time employees</b>	\$	2,696
412.161	<b>FICA - 7.65% of wages</b>	\$	39,494
412.162	<b>UNEMPLOYMENT COMPENSATION - Services of the Pennsylvania State Association of Boroughs to manage unemployment compensation records</b>	\$	1,000
412.191	<b>UNIFORMS / BOOTS</b>	\$	4,500
412.205	<b>WORKPLACE SAFETY</b>	\$	1,000
412.210	<b>OFFICE SUPPLIES / EQUIPMENT - Copy paper, general office supplies, etc.</b>	\$	4,000
412.211	<b>COMPUTER COSTS</b>	\$	7,000
412.212	<b>MAINTENANCE-LIFEPAK12'S</b>	\$	4,200
412.213	<b>MEDCOM EXPENSES - per call charge for medical command</b>	\$	5,000
412.219	<b>OXYGEN SUPPLIES</b>	\$	10,000
412.220	<b>MEDICAL OPERATING SUPPLIES - Gloves, medical gases, bandages, masks and miscellaneous items</b>	\$	12,000
412.221	<b>LAUNDRY / CUSTODIAL - Paper towels, cleaning supplies, exterminator and miscellaneous items</b>	\$	1,000
412.229	<b>SUBSCRIPTIONS</b>	\$	1,000

412.231	<b>DIESEL</b>	\$	10,000
412.250	<b>AMBULANCE REPAIR</b>	\$	7,000
412.314	<b>LEGAL SERVICES</b>	\$	500
412.321	<b>TELEPHONE</b>	\$	2,000
412.325	<b>POSTAGE</b> - Cost of mailing subscriptions & billings	\$	3,000
412.327	<b>RADIO MAINTENANCE</b> - Maintenance of 6 units, portables, and emergency pagers	\$	1,000
412.328	<b>VOLUNTEER LIABILITY INSURANCE</b>	\$	3,200
412.342	<b>PRINTING</b> - Subscriptions & various office forms	\$	3,750
412.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Provides liability insurance for Borough-owned vehicles, and for non-owned and hired vehicles when used for Borough purposes	\$	3,840
412.352	<b>MULTI-PERIL INSURANCE</b> - General liability insurance for personal injury and property damage, "All Risk" coverage on buildings and contents, and "Inland Marine" coverage on contractors' equipment	\$	7,000
412.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Statutorily mandated insurance that covers employees who suffer work-related injuries or diseases	\$	28,000
412.360	<b>ELECTRIC FOR CENTRAL STATION</b>	\$	3,300
412.362	<b>NATURAL GAS HEAT</b> - For ambulance station	\$	2,000
412.373	<b>BUILDING MAINTENANCE</b>	\$	4,000
412.415	<b>REFUNDS</b> - Refunds to patients who paid the Corps but for which the Corps subsequently receives payment from a third party	\$	1,200
412.460	<b>TRAINING</b> - State certifications and various conferences	\$	1,000
412.510	<b>EMS WEEK</b>	\$	500
412.751	<b>COMPUTER EQUIPMENT</b> - Miscellaneous replacements	\$	1,000
<b>TOTAL EXPENSES</b>		<b>\$</b>	<b>817,334</b>

**PLANNING / ZONING**

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414.124	<b>ZONING OFFICER SALARY-</b> Salary is split 60% Zoning and 10% Public Works, with 15% from the Water Fund 15% from the Sewer Fund	\$	38,809
414.130	<b>ZONING HEARING BOARD SALARIES -</b> 5 members at \$65.00 per month	\$	3,900
414.138	<b>SNOW/WEED ENFORCEMENT</b>	\$	3,000
414.140	<b>OFFICE CLERK-</b> Salary is split 10% Administration, 30% Zoning, and 20% Public Works, with 30% from the Water Fund, and 10% from the Sewer Fund	\$	10,800
414.156	<b>BC/BS -</b> Health insurance premium	\$	18,783
414.158	<b>LIFE INSURANCE -</b> Based on yearly salaries	\$	600
414.161	<b>FICA - 7.65%</b>	\$	4,343
414.210	<b>PLANNING/ZONING SUPPLIES -</b> Updated code books and miscellaneous supplies	\$	1,500
414.250	<b>VEHICLE MAINTENANCE</b>	\$	200
414.302	<b>ELECTRICAL INSPECTIONS -</b> Reimbursed by property owner	\$	12,000
414.314	<b>PLANNING COMMISSION AND ZONING HEARING BOARD LEGAL SERVICES</b>	\$	12,500
414.315	<b>CODE EXPENSES</b>	\$	2,000
414.316	<b>STENOGRAPHER</b>	\$	2,000
414.325	<b>POSTAGE</b>	\$	1,400
414.341	<b>ADVERTISING</b>	\$	1,000
414.460	<b>DUES-CONFERENCES</b>	\$	500
414.461	<b>CERTIFICATION TESTS</b>	\$	100

<b>TOTAL EXPENSES</b>	<b>\$ 113,435</b>
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## PUBLIC WORKS DEPARTMENT

430.122	<b>PUBLIC WORKS DIRECTOR SALARY -</b> Salary is split 15% Public Works and 8% Recreation, with 42% from the Water Fund and 35% from the Sewer Fund	\$ 11,805
430.123	<b>ASSISTANT PUBLIC WORKS DIRECTOR -</b> Salary is split 15% Public Works and 10% Recreation, with 42% from the Water Fund and 33% from the Sewer Fund	\$ 8,864
430.124	<b>CODE INSPECTOR SALARY -</b> Salary is split 60% Administration, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund	\$ 6,468
430.130	<b>PUBLIC WORKS I &amp; II WAGES -</b> Includes a 3.9% increase pursuant to contract, and Includes regular and overtime wages	\$ 566,267
430.137	<b>MECHANIC WAGES -</b> The 2 mechanics' wages are split 80% Public Works, with 10% from the Water Fund and 10% from the Sewer Fund	\$ 84,717
430.140	<b>CLERICAL-</b> Salary is split between General, Water, and Sewer Funds	\$ 7,200
430.143	<b>DISPATCH ANSWERING SERVICE -</b> provides 24 hour answering service for the Highway, Water, and Sewer Departments	\$ 1,200
430.156	<b>BC/BS -</b> Health insurance for Public Works employees	\$ 237,114
430.158	<b>LIFE INSURANCE -</b> Based on yearly salaries	\$ 8,400
430.161	<b>FICA - 7.65%</b>	\$ 54,114
430.162	<b>UNEMPLOYMENT COMPENSATION -</b> Services of the Pennsylvania State Association of Boroughs to manage its unemployment compensation records	\$ 1,000
430.205	<b>WORKPLACE SAFETY -</b> Includes training, goggles, and other miscellaneous items	\$ 1,000
430.220	<b>OPERATING SUPPLIES -</b> Various supplies, including but not limited to: tools, parts, and equipment	\$ 9,000
430.231	<b>VEHICLE FUEL -</b> Diesel fuel and gasoline for public works equipment	\$ 45,000

430.250	<b>VEHICLE REPAIR-MAINTENANCE</b> - Includes the purchase of tires and regular maintenance of all vehicles and equipment	\$	30,000
430.321	<b>TELEPHONE</b>	\$	3,300
430.327	<b>RADIO MAINTENANCE</b>	\$	500
430.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Liability insurance on all Borough-owned vehicles, and coverage for non-owned and hired vehicles when used for Borough business	\$	9,700
430.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Insurance covering employees who suffer work-related injuries or diseases	\$	28,000
430.361	<b>ELECTRIC FOR 2 GARAGES</b>	\$	8,500
430.362	<b>NATURAL GAS</b> - Heat for the maintenance garage	\$	6,000
430.367	<b>FUEL OIL</b> - Heat for the old maintenance garage	\$	3,500
430.373	<b>BUILDING MAINTENANCE AND REPAIR</b>	\$	3,000
430.440	<b>UNIFORMS / SHOES</b> - As per the public works contract, the Borough pays for safety shoes (\$170) & pants (8x\$25) on an as-needed basis	\$	3,750
430.441	<b>CDL TEST</b> - The cost of random drug/alcohol testing of CDL licensees	\$	1,000
430.460	<b>TRAINING</b>	\$	250

<b>HEADER TOTAL</b>	<b>\$ 1,139,649</b>
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**STREET CLEANING**

431.130	<b>WAGES</b> - For street cleaning assignments	\$	5,383
431.220	<b>SUPPLIES</b>	\$	250
431.250	<b>VEHICLE MAINTENANCE</b>	\$	2,500

<b>HEADER TOTAL</b>	<b>\$ 8,133</b>
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**TRAFFIC LIGHTS & STREET SIGNS**

433.220	<b>SIGN MAINTENANCE-SUPPLIES</b> - Routine maintenance of street signs, supplies, etc.	\$	5,000
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433.361	<b>TRAFFIC LIGHTS/ELECTRIC</b>	\$	7,775
433.377	<b>TRAFFIC LIGHTS/MAINTENANCE</b> - repairs and redo loops	\$	7,500

<b>HEADER TOTAL</b>		\$	<b>20,275</b>
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**CURB / SIDEWALK**

435.100	<b>BOROUGH PROPERTY</b> - Routine sidewalk and curb work funded by CDBG grants	\$	35,000
435.300	<b>CONTRACTOR REIMBURSABLES</b>	\$	1,000

<b>HEADER TOTAL</b>		\$	<b>36,000</b>
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**STREET / ROAD MAINTENANCE**

438.245	<b>ASPHALT PATCHING MATERIAL</b> - Material to fix potholes	\$	2,500
438.247	<b>STORM SEWER MATERIALS</b> - Replacement of storm sewer grates and other materials	\$	3,000
438.249	<b>STREET PAINTING MATERIALS</b> - The Borough's streets have been divided into 3 sections for painting, 1 section being painted each year	\$	4,500
438.250	<b>STREET WEED SPRAYING</b> - Spraying curbs, street rights-of-way, and railroad crossings	\$	500
439.246	<b>CRACK SEALING</b>	\$	1,000
439.247	<b>EQUIPMENT RENTAL</b>	\$	1,500

<b>HEADER TOTAL</b>		\$	<b>13,000</b>
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**COMPOSTING**

427.131	<b>STAFF WAGES</b>	\$	16,054
427.700	<b>PROCESSING CHARGES</b> - grinding brush and screening compost	\$	7,500

<b>HEADER TOTAL</b>		\$	<b>23,554</b>
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<b>TOTAL EXPENSES</b>		\$	<b>1,240,611</b>
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**SWIMMING POOL**

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452.120	<b>POOL MANAGER</b> - based on work from Memorial Day Weekend to Labor Day Weekend	\$	10,000
452.139	<b>LIFEGUARD WAGES</b> - Wages for full and part time lifeguards	\$	55,000
452.161	<b>FICA</b> - 7.65% of wages	\$	4,973
452.220	<b>POOL SUPPLIES</b> - The cost of supplies and chemicals	\$	3,800
452.221	<b>ID PICTURE-SWIM TAGS</b> - The cost of passes and accessories	\$	500
452.300	<b>WATER QUALITY SERVICE</b> - Cost of contracted water service to maintain chemical levels	\$	10,500
452.321	<b>TELEPHONE</b>	\$	250
452.361	<b>ELECTRIC</b> - The cost of electric at the pool	\$	9,000
452.373	<b>POOL-BUILDING MAINTENANCE</b>	\$	3,500
452.460	<b>TRAINING</b>	\$	100
<b>TOTAL POOL EXPENSES</b>		<b>\$</b>	<b>97,623</b>

**PARKS**

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454.122	<b>PUBLIC WORKS DIRECTOR</b> - Salary is split 15% Public Works, 8% Recreation, with 42% from the Water Fund and 35% from the Sewer Fund	\$	6,296
454.123	<b>ASSISTANT PUBLIC WORKS DIRECTOR</b> - Salary is split 15% Public Works, 10% Recreation, with 42% from the Water Fund and 33% from the Sewer Fund	\$	5,909
454.129	<b>TREASURER'S SALARY</b> - Handles personnel issues at parks	\$	6,450
454.130	<b>PARK WAGES</b> - Full & Part time wages for the operation of the parks	\$	85,198
454.132	<b>PARK PROGRAM WAGES</b> - Paid to staff who run the summer park program for children at Community Park	\$	4,000
454.133	<b>PARK PROGRAM SUPPLIES</b> - Miscellaneous supplies for the Summer Park Program	\$	500
454.137	<b>MECHANIC WAGES</b> - Allocated to park system	\$	8,425

454.142	<b>PARK POLICE WAGES</b> - Approximately 600 hours	\$	12,000
454.156	<b>HEALTH INSURANCE</b> - Allocated to park system	\$	25,720
454.158	<b>LIFE INSURANCE</b> - Based on yearly salaries	\$	520
454.161	<b>FICA</b> - 7.65% of wages	\$	9,865
454.195	<b>PARK POLICE UNIFORMS</b>	\$	250
454.220	<b>SUPPLIES-EQUIPMENT</b> - costs include, but are not limited to, replacement of nets, swings, fences, etc.	\$	7,500
454.221	<b>ATHLETIC FIELD SUPPLIES/EQUIP</b> - The cost of lime, field liner, drag, marking paint, plates, bases	\$	2,000
454.222	<b>FIELD MAINTENANCE</b> - The cost of fertilizer, seed, sand, backstops, etc. for ballfields	\$	5,500
454.231	<b>GASOLINE/DIESEL</b> - Fuel for lawnmowers, park equipment and trucks	\$	4,000
454.250	<b>REPAIRS-VEHICLES</b> - Repairs to vehicles and park equipment	\$	4,250
454.300	<b>SPECIAL ENTERTAINMENT COMMITTEE</b> - The costs associated with the Summer Concert Series	\$	12,000
454.321	<b>TELEPHONES</b>	\$	250
454.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Liability coverage for Borough-owned vehicles, non-owned vehicles, and other vehicles when used for Borough purposes	\$	3,440
454.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Coverage for employees who suffer a work-related injury or disease	\$	10,500
454.361	<b>ELECTRIC FOR PARK FACILITIES</b> - Electricity for pavilions, general park use, field lighting, etc.	\$	14,470
454.362	<b>GAS FOR PISTOL RANGE</b> - Heat for pistol range and building	\$	1,100
454.371	<b>LAWN MAINTENANCE</b> - The Borough contracts with Aurora in a 3 year contract expiring in December 2010, with possibility of 3 one year extensions.	\$	48,500
454.373	<b>BUILDING MAINTENANCE</b> - Routine maintenance of park buildings	\$	2,500
454.455	<b>WEED SPRAYING</b> - Spraying the various parks	\$	1,000

454.460 **TRAINING** \$ 50

454.600 **MAINTENANCE - OTHER PARKS** - General  
maintenance of parks other than the Emmaus  
Community Park \$ 8,500

454.724 **SAFETY ISSUES** - Replace wood chip matting \$ 200

<b>HEADER TOTAL</b>	<b>\$ 290,893</b>
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<b>TOTAL EXPENSES</b>	<b>\$ 388,516</b>
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**GENERAL FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>\$ 8,684,861</b>
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<b>TOTAL EXPENSES</b>	<b>\$ 8,684,861</b>
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**THE BOROUGH OF EMMAUS  
WATER FUND**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**WATER REVENUE**

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

340.120	Cash Balance	162,962	102,089	195,000	212,411	100,000
341.010	Interest	3,646	909	1,000	370	1,000
<b>Header Total</b>		<b>166,609</b>	<b>102,998</b>	<b>196,000</b>	<b>212,781</b>	<b>101,000</b>

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

378.100	Water Usage Fees	899,258	890,349	900,000	911,171	900,000
378.120	PennVest Surcharge	24,371	24,314	0	0	0
<b>Header Total</b>		<b>923,629</b>	<b>890,349</b>	<b>900,000</b>	<b>911,171</b>	<b>900,000</b>

**-----MISCELLANEOUS REVENUE-----**

380.100	Misc Revenue	3,465	2,234	1,500	9,175	1,500
383.110	Connection Fees	9,400	2,200	5,000	0	5,000
383.700	LCA Water Purchase	19,839	15,342	20,000	8,844	18,000
<b>Header Total</b>		<b>32,704</b>	<b>19,777</b>	<b>26,500</b>	<b>18,019</b>	<b>24,500</b>

<b>REVENUES</b>	<b>1,122,942</b>	<b>1,013,123</b>	<b>1,122,500</b>	<b>1,141,972</b>	<b>1,025,500</b>
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**WATER EXPENSES**

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

448.120	Manager's Salary	33,445	33,248	34,545	37,061	31,979
448.121	Treasurer's Salary	16,858	17,516	18,199	18,199	18,909
448.122	PW Dir Wages	29,471	29,855	31,815	31,815	33,056
448.123	Asst. PW Wages	22,127	22,397	23,886	23,886	24,818
448.124	Public Wks Inspc	8,650	8,987	9,338	9,338	9,702
448.130	Public Wks Wages	112,500	117,884	126,315	125,243	131,241
448.137	Mechanic Wages	2,573	3,615	5,068	2,324	5,266
448.140	Clerical Salaries	54,348	58,218	60,746	63,957	37,604
448.143	Dispatch Service	1,220	1,220	1,400	1,220	1,225
448.153	Bank Charges	34	0	150	81	150
448.156	BC/BS	79,283	88,143	93,338	95,144	96,586
448.158	Life Insurance	1,710	1,662	1,200	1,492	1,200
448.160	Employee Pension	28,563	20,500	74,918	74,918	82,829
448.161	FICA	21,261	22,134	23,708	23,880	21,951
448.162	Unemploy Comp	167	217	250	0	250
448.191	Uniforms / Shoes	642	519	250	697	250
448.195	Training- Dues	747	420	1,500	840	1,500
<b>Header Total</b>		<b>413,596</b>	<b>426,534</b>	<b>506,626</b>	<b>510,096</b>	<b>498,516</b>

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

448.205	Workplace Safety	315	546	600	282	600
448.210	Office Supplies	597	666	500	1,106	500
448.216	Office Equip Main	0	0	500	0	500
448.220	Operating Supplies	2,002	8,701	9,625	6,629	9,625
448.222	Chemicals	40,997	15,134	25,500	13,960	26,000

**THE BOROUGH OF EMMAUS  
WATER FUND**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
448.231	Gasoline / Diesel	4,566	3,839	4,500	4,608	4,500
448.235	Roadway Patching	10,162	9,878	12,000	4,664	10,000
448.250	Vehicle Repair	7,069	4,346	4,000	5,825	4,250
<b>Header Total</b>		<b>65,707</b>	<b>43,108</b>	<b>57,225</b>	<b>37,074</b>	<b>55,975</b>

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

448.310	Janitorial Services	2,969	2,927	3,000	2,928	3,000
448.311	Auditing Services	4,047	3,432	3,155	4,171	3,155
448.313	Engineering	1,273	4,227	4,500	5,988	4,500
448.319	Computer Maint	1,509	2,948	3,500	1,946	3,500
448.321	Telephone	1,936	1,582	1,750	1,876	1,750
448.325	Postage	3,561	3,434	4,500	4,020	4,500
448.327	Radio Maint	394	2,704	500	207	500
448.329	Consumer Report	1,296	1,468	1,600	1,126	1,600
448.342	Printing Services	386	584	1,750	1,532	1,000
448.350	Auto Insurance	3,833	3,519	3,800	2,558	3,840
448.352	Multi-Peril Ins/Umbrella	9,883	9,494	10,935	9,705	10,395
448.354	Worker Comp Ins	9,600	10,337	10,000	18,097	28,000
448.355	Officials Liability	5,437	3,414	4,185	3,414	4,185
448.361	Electrical Service	85,764	103,974	115,000	106,167	115,000
448.362	UGI Gas (Well #6)	2,661	2,230	5,000	2,050	3,750
448.363	Heating	1,743	2,093	3,000	3,116	3,000
448.373	Building Maint	14,445	2,971	15,000	1,862	10,000
448.376	Waterlines Materials	27,161	15,921	20,000	15,226	20,000
448.377	Pumping Equip Repair	3,769	2,993	9,000	10,407	12,000
448.378	Water Meter Repairs	4,363	4,153	4,500	525	4,500
448.379	Auto Dial Fees	0	0	4,500	4,295	4,500
<b>Header Total</b>		<b>186,029</b>	<b>184,405</b>	<b>229,175</b>	<b>201,217</b>	<b>242,675</b>

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

448.415	Refunds	0	278	0	13	0
448.452	Contracting Equip Rep	0	0	500	0	500
448.453	Water Sampling	11,501	9,482	14,500	28,199	12,000
448.501	Pennvest	15,399	0	0	0	0
<b>Header Total</b>		<b>26,900</b>	<b>9,760</b>	<b>15,000</b>	<b>28,212</b>	<b>12,500</b>

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

448.761	Replacement Meters	0	101,197	100,000	98,314	100,000
448.762	Dump Trk (Water Share)	0	0	0	0	0
448.763	1-Ton Utility Truck (Water)	5,521	0	7,500	7,500	20,000
448.764	Jackhammer	0	0	1,500	916	0
448.766	Well #4 Pump Controls	0	0	10,000	10,000	0
448.830	Road Work	139,067	42,800	0	0	41,834
448.831	Auto Dial System	0	4,580	0	0	0
448.833	Scada-Telemetry for Wells	31	12,366	175,474	175,263	0
448.834	Chlorine Monitors	0	600	20,000	21,689	0
448.837	Storage Tank Savings	135,000	0	0	0	0
	Water Main Replacement	0	0	0	0	0
448.838	Well #7 Lift Repairs	0	0	0	0	50,000

**THE BOROUGH OF EMMAUS  
WATER FUND**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
448.839	Reporting Form Program	0	0	0	0	4,000
	<b>Header Total</b>	<b>279,619</b>	<b>161,544</b>	<b>314,474</b>	<b>313,683</b>	<b>215,834</b>

<b>EXPENSES</b>	<b>971,851</b>	<b>825,351</b>	<b>1,122,500</b>	<b>1,090,281</b>	<b>1,025,500</b>
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**WATER FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>1,122,942</b>	<b>1,013,123</b>	<b>1,122,500</b>	<b>1,141,972</b>	<b>1,025,500</b>
<b>TOTAL EXPENSES</b>	<b>971,851</b>	<b>825,351</b>	<b>1,122,500</b>	<b>1,122,500</b>	<b>1,025,500</b>

**WATER DEPARTMENT REVENUE**

**INTEREST/INVESTMENTS/CASH BALANCE**

340.120	<b>BEGINNING CASH BALANCE</b>	\$ 100,000
340.010	<b>INTEREST</b>	\$ 1,000
	<b>Sub Total</b>	<b>\$ 101,000</b>

**WATER USAGE REVENUE**

378.100	<b>WATER USAGE FEES - Fees collected from approximately 4300 customers in the Borough</b>	\$ 900,000
	<b>Sub Total</b>	<b>\$ 900,000</b>

**MISCELLANEOUS REVENUES**

380.100	<b>MISCELLANEOUS REVENUE</b>	\$ 1,500
383.110	<b>CONNECTION FEES - new water service line</b>	\$ 5,000
383.700	<b>LCA WATER PURCHASE</b>	\$ 18,000
	<b>HEADER TOTAL</b>	<b>\$ 24,500</b>

**TOTAL WATER FUND REVENUES** \$ 1,025,500

**WATER DEPARTMENT EXPENSES**

**WATER DEPARTMENT ADMINISTRATION**

448.120	<b>MANAGER SALARY - Salary is split 35% from the General Fund, 40% from the Water Fund, and 25% from the Sewer Fund</b>	\$ 31,979
448.121	<b>TREASURER'S SALARY - Salary is split 25% from the General Fund, 11% from the Recreation Fund, 32% from the Water Fund, and 32% from the Sewer Fund</b>	\$ 18,909
448.122	<b>PUBLIC WORKS DIRECTOR WAGES - Salary is split 15% from Public Works, 8% from Recreation, 42% from the Water Fund, and 35% from the Sewer Fund</b>	\$ 33,056

448.123	<b>ASSISTANT PUBLIC WORKS DIRECTOR WAGES -</b> Salary is split 15% Public Works, 10% from Recreation, 42% from Water Fund, and 33% from Sewer Fund	\$	24,818
448.124	<b>CODE INSPECTOR SALARY -</b> Salary is split 60% from Planning, 10% from Public Works, 15% from the Water Fund, and 15% from the Sewer Fund	\$	9,702
448.130	<b>PUBLIC WORKS WAGES -</b> Work for Water Department	\$	131,241
448.137	<b>MECHANIC WAGES -</b> Share for Water Department equipment maintenance and repairs	\$	5,266
448.140	<b>CLERICAL SALARIES -</b> Cashier and Water/Sewer Clerk salaries are split 50% from the Water Fund and 50% 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	\$	37,604
448.143	<b>DISPATCH ANSWERING SERVICE -</b> provides 24 hour answering service for the Highway, Water, and Sewer Departments	\$	1,225
448.153	<b>BANK CHARGES</b>	\$	150
448.156	<b>BC/BS -</b> Health insurance allocated to Water Fund	\$	96,586
448.158	<b>LIFE INSURANCE -</b> Based on yearly salaries	\$	1,200
448.160	<b>EMPLOYEE PENSION -</b> Allocated Borough contribution to pension plan	\$	82,829
448.161	<b>FICA - 7.65%</b>	\$	21,951
448.162	<b>UNEMPLOYMENT COMPENSATION -</b> Services of the Pennsylvania State Association of Boroughs to manage its unemployment compensation records	\$	250
448.191	<b>UNIFORMS/SHOES -</b> As per contract	\$	250
448.195	<b>TRAINING - DUES</b>	\$	1,500
<b>HEADER TOTAL</b>		\$	<b>498,516</b>

**WATER DEPARTMENT SUPPLIES / EQUIPMENT**

448.205	<b>WORKPLACE SAFETY</b>	\$	600
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448.210	<b>OFFICE SUPPLIES</b>	\$	500
448.216	<b>OFFICE EQUIPMENT MAINTENANCE</b>	\$	500
448.220	<b>OPERATING SUPPLIES</b>	\$	9,625
448.222	<b>CHEMICALS</b> - treatment of water	\$	26,000
448.231	<b>GASOLINE / DIESEL</b>	\$	4,500
448.235	<b>ROADWAY PATCHING</b> - water department share	\$	10,000
448.250	<b>VEHICLE REPAIR</b>	\$	4,250
<b>HEADER TOTAL</b>		<b>\$</b>	<b>55,975</b>

**WATER DEPARTMENT SERVICES**

448.310	<b>JANITORAL SERVICES</b>	\$	3,000
448.311	<b>AUDITING SERVICES</b> - water department share	\$	3,155
448.313	<b>ENGINEERING SERVICES</b>	\$	4,500
448.319	<b>COMPUTER MAINTENANCE</b>	\$	3,500
448.321	<b>TELEPHONE</b>	\$	1,750
448.325	<b>POSTAGE</b>	\$	4,500
448.327	<b>RADIO MAINTENANCE</b>	\$	500
448.329	<b>CONSUMER REPORTS</b> - 1999 Regulation mandates that residents receive a yearly notification about water testing results and water content	\$	1,600
448.342	<b>PRINTING SERVICES</b>	\$	1,000
448.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Provides liability coverage on all Borough-owned vehicles, and non-owned and hired vehicles when used for Borough purposes	\$	3,840
448.352	<b>MULTI-PERIL INSURANCE</b> - Provides general liability coverage for personal injury and property damage, "All Risk" protection for buildings and contents, and "Inland Marine" protection that covers contractors' equipment	\$	10,395
448.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Insurance that that covers employees who suffer a work-related injury or disease	\$	28,000
448.355	<b>OFFICIALS LIABILITY</b>	\$	4,185

448.361	<b>ELECTRICAL SERVICES - pump stations</b>	\$	115,000
448.362	<b>UGI GAS (Well #6)</b>	\$	3,750
448.363	<b>HEATING - Oil and Gas</b>	\$	3,000
448.373	<b>BUILDING MAINTENANCE</b>	\$	10,000
448.376	<b>WATERLINES MATERIALS - for repairs</b>	\$	20,000
448.377	<b>PUMPING EQUIPMENT REPAIR - Costs to maintain and repair well pumps</b>	\$	12,000
448.378	<b>WATER METER REPAIRS - Costs associated with malfunctioning water meters</b>	\$	4,500
448.379	<b>AUTO DIAL FEES - notification system</b>	\$	4,500

<b>HEADER TOTAL</b>	<b>\$ 242,675</b>
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**WATER DEPARTMENT REFUNDS/REPAIRS**

448.452	<b>CONTRACTING EQUIPMENT REPAIR</b>	\$	500
448.453	<b>WATER SAMPLING - State required testing</b>	\$	12,000

<b>HEADER TOTAL</b>	<b>\$ 12,500</b>
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**WATER DEPARTMENT CAPITAL OUTLAY**

448.761	<b>REPLACEMENT METERS</b>	\$	100,000
448.763	<b>1-TON UTILITY TRUCK (WATER)</b>	\$	20,000
448.764	<b>JACKHAMMER</b>	\$	-
448.766	<b>WELL #4 PUMP CONTROLS</b>	\$	-
448.830	<b>ROAD WORK</b>	\$	41,834
448.833	<b>SCADA-TELEMETRY FOR WELLS</b>	\$	-
448.834	<b>CHLORINE MONITORS</b>	\$	-
448.838	<b>WELL #7 LIFT REPAIRS</b>	\$	50,000
448.839	<b>REPORTING FORM PROGRAM</b>	\$	4,000

HEADER TOTAL	\$ 215,834
TOTAL EXPENSES	\$ 1,025,500

**WATER FUND TOTALS**

TOTAL REVENUES	\$ 1,025,500
TOTAL EXPENSES	\$ 1,025,500

**SEWER FUND**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**SEWER REVENUES**

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

340.120	Beginning Cash Balance	13,701	30,736	130,000	123,904	135,000
341.010	Interest-PLGIT-Savings	243	337	500	231	500
<b>Header Total</b>		<b>13,944</b>	<b>31,073</b>	<b>130,500</b>	<b>124,136</b>	<b>135,500</b>

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

364.110	Connection Fees	8,500	1,700	2,500	0	2,500
364.120	Sewer Usage Fees	954,377	977,903	960,000	975,896	960,000
364.600	LCA Transport Charge	17,858	17,979	15,000	32,113	17,500
<b>Header Total</b>		<b>980,735</b>	<b>997,582</b>	<b>977,500</b>	<b>1,008,010</b>	<b>980,000</b>

**----- MISCELLANEOUS REVENUE -----**

380.100	Miscellaneous Revenues	208	51	1,000	160	500
392.010	Transfer from General Fund	0	0	2,320	0	0
<b>Header Total</b>		<b>208</b>	<b>51</b>	<b>3,320</b>	<b>160</b>	<b>500</b>

**REVENUES**

<b>994,888</b>	<b>1,028,706</b>	<b>1,111,320</b>	<b>1,132,305</b>	<b>1,116,000</b>
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**SEWER EXPENSES**

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

429.120	Manager's Salary - 25%	20,903	20,780	21,591	23,163	19,987
429.121	Treasurer's Salary	16,858	17,516	18,199	18,199	18,909
429.122	PW Director Wage 35%	24,559	26,702	26,512	26,512	27,546
429.123	Asst PW Coordinato 33%	17,385	19,008	18,768	18,768	19,500
429.124	Code Inspector 15%	8,650	8,987	9,338	9,338	9,702
429.130	Public Works I- II Wages	102,797	106,002	126,315	107,638	131,241
429.137	Mechanic Wages	1,346	1,690	5,068	779	5,266
429.140	Sewer -Clerical Salaries	40,565	42,084	43,421	46,657	28,404
429.143	Dispatch Service	1,220	1,220	1,400	1,220	1,400
429.153	Bank Charges	68	0	150	81	150
429.156	BC/BS	69,679	76,803	81,330	82,844	83,896
429.158	Life Insurance	1,710	1,662	1,200	1,492	1,200
429.160	Employee Pension	26,000	20,500	74,918	74,918	82,829
429.161	FICA - 7.65%	17,690	18,496	20,595	19,232	19,429
429.162	Unemployment Comp	83	217	250	0	250
429.191	Uniforms / Shoes	642	519	300	697	300
429.195	Training	0	0	50	0	50
<b>Header Total</b>		<b>350,155</b>	<b>362,185</b>	<b>449,405</b>	<b>431,539</b>	<b>450,059</b>

**SEWER FUND**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<b>----- SEWER DEPT. SUPPLIES / EQUIPMENT -----</b>						
429.205	Workplace Safety	315	320	250	282	250
429.210	Office Supplies	567	607	600	972	600
429.216	Maint Office Equip	0	0	150	0	150
429.220	Operating Supplies	2,028	2,183	3,000	1,302	3,000
429.221	Metering Pits Maint	467	466	1,500	0	1,500
429.231	Gasoline / Diesel	4,187	1,782	5,000	2,129	5,000
429.235	Trench Restoration	605	0	1,500	741	1,500
429.250	Vehicle Maintenance	5,928	3,678	4,000	4,736	4,250
<b>Header Total</b>		<b>14,097</b>	<b>9,036</b>	<b>16,000</b>	<b>10,163</b>	<b>16,250</b>

<b>----- SEWER DEPT. SERVICES -----</b>						
429.310	Janitorial Services	2,969	2,927	3,000	2,928	3,000
429.311	Auditing Services	4,047	3,432	3,155	4,171	3,155
429.313	Engineering Services	2,641	3,401	5,000	3,927	5,000
429.319	Computer Maint	1,509	1,628	4,500	1,945	4,500
429.321	Telephone	992	818	850	975	850
429.325	Postage	2,658	2,532	3,250	3,148	3,250
429.327	Radio Maintenance	469	1,340	1,500	0	500
429.342	Printing Services	240	584	750	1,127	750
429.350	Auto Insurance	3,287	3,519	3,800	2,748	3,840
429.352	Multi-Peril Ins/Umbrella	9,883	9,494	10,925	9,705	10,925
429.354	Worker's Comp	9,600	10,337	8,000	18,097	28,000
429.355	Public Official Liability	5,437	3,414	4,185	3,414	4,185
429.361	Electrical Services	747	673	1,000	780	1,000
429.362	UGI - Gas	1,799	1,496	3,750	1,433	3,750
429.363	Fuel Oil	1,743	2,093	3,000	3,116	3,000
429.364	Sewer Use Allentown	343,956	349,222	345,000	347,398	345,000
429.365	Sewer User LCA	67,089	72,527	75,000	73,214	105,750
429.373	Building Maint	88	31	500	31	500
429.374	Equipment Repair	0	0	250	0	250
429.376	Maint.Mains Service Line	268	1,331	2,500	466	2,500
<b>Header Total</b>		<b>459,422</b>	<b>470,796</b>	<b>479,915</b>	<b>478,624</b>	<b>529,705</b>

<b>-----SEWER DEPT. REFUNDS / REPAIRS -----</b>						
429.415	Refunds	0	0	0	5	0
<b>Header Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>

<b>----- SEWER DEPT. CAPITAL OUTLAY -----</b>						
429.702	Sewer Meters	0	3792	5,000	3,188	0
429.763	1-Ton Utility Truck (Sewer)	0	0	7,500	7,625	20,000
429.764	Jackhammer	0	0	1,500	1,500	0
429.765	SCADA Stations	0	0	50,000	50,000	0
429.766	Utility Truck	0	0	37,000	37,134	0
429.799	Contingency Fund	0	0	0	0	0
429.805	I & I Elimination	19,408	2,210	65,000	29,448	99,986
429.828	Roller	0	19,662	0	0	0
429.830	Road Work	14,154	39,328	0	0	0
<b>Header Total</b>		<b>33,562</b>	<b>64,992</b>	<b>166,000</b>	<b>128,895</b>	<b>119,986</b>

**SEWER FUND**

<u>Account Number</u>	<u>Account Description</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Budget</u>
	<b>EXPENSES</b>	<b>857,237</b>	<b>907,009</b>	<b>1,111,320</b>	<b>1,049,226</b>	<b>1,116,000</b>

**SEWER FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>994,888</b>	<b>1,028,706</b>	<b>1,111,320</b>	<b>1,132,305</b>	<b>1,116,000</b>
<b>TOTAL EXPENSES</b>	<b>857,237</b>	<b>907,009</b>	<b>1,111,320</b>	<b>1,049,226</b>	<b>1,116,000</b>

**SEWER DEPARTMENT REVENUE**

340.120	<b>BEGINNING CASH BALANCE</b>	\$ 135,000
341.010	<b>INTEREST-PLGIT-SAVINGS</b>	\$ 500
<b>HEADER TOTAL</b>		\$ 135,500

**SEWER USAGE FEES**

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364.110	<b>CONNECTION FEES</b> - Tapping fee charged when a new sewer lateral is connected to the Borough sewer main	\$ 2,500
364.120	<b>SEWER USAGE FEES</b> - The amounts paid to the Borough by the approximately 4300 sewer customers	\$ 960,000
364.600	<b>QUARTERLY LCA TRANSPORT CHARGE</b> - 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	\$ 17,500
<b>HEADER TOTAL</b>		\$ 980,000

**MISCELLANEOUS REVENUE**

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380.100	<b>MISCELLANEOUS REVENUES</b>	\$ 500
<b>HEADER TOTAL</b>		\$ 500
<b>TOTAL REVENUE</b>		\$ 1,116,000

**SEWER DEPARTMENT EXPENSES**

**SEWER DEPARTMENT ADMINISTRATION**

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429.120	<b>MANAGER SALARY</b> - Salary is split 35% Administration, 40% from the Water Fund, and 25% from the Sewer Fund	\$ 19,987
429.121	<b>TREASURER'S SALARY</b> - Salary is split 25% Administration, 11% Recreation, with 32% from the Water Fund, and 32% from the Sewer Fund	\$ 18,909
429.122	<b>PUBLIC WORKS COORDINATOR</b> - Salary is split 15% Public Works, 8% Recreation, with 42% from the Water Fund, and 35% from the Sewer Fund	\$ 27,546

429.123	<b>ASSISTANT PUBLIC WORKS COORDINATOR</b> - Salary split 15% Public Works, 10% Recreation, with 42% from the Water Fund, and 33% from the Sewer Fund	\$	19,500
429.124	<b>CODE INSPECTOR SALARY</b> - Salary split 60% Zoning and Planning, 10% Public Works, with 15% from the Water Fund, and 15% from the Sewer Fund	\$	9,702
429.130	<b>PUBLIC WORKS I &amp; II WAGES</b> - 3 Public Works employees are split between Water & Sewer.	\$	131,241
429.137	<b>MECHANIC WAGES</b> - The mechanics' wages are split 80% from the General Fund, with 10% from the Water Fund and 10% from the Sewer Fund	\$	5,266
429.140	<b>SEWER-CLERICAL SALARIES</b> - The cashier's and the water/sewer clerk's salaries are each split with 50% from the Water Fund and 50% 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	\$	28,404
429.143	<b>DISPATCH ANSWERING SERVICE</b> - Provides 24 hour answering service for the Highway, Water, and Sewer Departments	\$	1,400
429.153	<b>BANK CHARGES</b>	\$	150
429.156	<b>BC/BS</b> - Allocated portion of health insurance	\$	83,896
448.158	<b>LIFE INSURANCE</b> - Based on yearly salaries	\$	1,200
448.160	<b>EMPLOYEE PENSION</b> - The Borough contribution to the employee pension plan	\$	82,829
429.161	<b>FICA - 7.65%</b>	\$	19,429
429.162	<b>UNEMPLOYMENT COMPENSATION</b> - Services of the Pennsylvania State Association of Boroughs to manage unemployment compensation records	\$	250
429.191	<b>UNIFORMS / SHOES</b> - As per contract	\$	300
429.195	<b>TRAINING</b>	\$	50
<b>HEADER TOTAL</b>		<b>\$</b>	<b>450,059</b>

**SEWER DEPARTMENT SUPPLIES / EQUIPMENT**

429.205	<b>WORKPLACE SAFETY</b>	\$	250
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429.210	<b>OFFICE SUPPLIES</b>	\$	600
429.216	<b>MAINTENANCE OF OFFICE EQUIPMENT</b>	\$	150
429.220	<b>OPERATING SUPPLIES</b> - Parts for maintenance and repairs for the sewer system, including piping, charts, repairs to flow meters, tools, etc.	\$	3,000
429.221	<b>METERING PITS MAINTENANCE</b> - Upkeep of the 4 metering pits--located at Cedar Crest, Fox St, Rader's Lane and Devonshire	\$	1,500
429.231	<b>GASOLINE / DIESEL</b> - Fuel for equipment	\$	5,000
429.235	<b>TRENCH RESTORATION</b> - For sewer line work	\$	1,500
429.250	<b>VEHICLE MAINTENANCE</b> - Maintenance and repair of backhoe, front-end loader, trucks and vans	\$	4,250
<b>HEADER TOTAL</b>		<b>\$</b>	<b>16,250</b>

**SEWER DEPARTMENT SERVICES**

429.310	<b>JANITORAL SERVICES</b>	\$	3,000
429.311	<b>AUDITING SERVICES</b> - 20% allocation to Sewer Fund	\$	3,155
429.313	<b>ENGINEERING SERVICES</b>	\$	5,000
429.319	<b>COMPUTER MAINTENANCE</b> - Annual maintenance and updates	\$	4,500
429.321	<b>TELEPHONE</b>	\$	850
429.325	<b>POSTAGE</b> - The cost of mailing sewer bills	\$	3,250
429.327	<b>RADIO MAINTENANCE</b> - The repair or upgrade of radios	\$	500
429.342	<b>PRINTING SERVICES</b> - Printing bills, delinquent notices, forms, etc.	\$	750
429.350	<b>AUTOMOBILE FLEET INSURANCE</b> - Provides liability coverage for all Borough-owned vehicles, and for non-owned and hired vehicles when used for Borough purposes	\$	3,840
429.352	<b>MULTI-PERIL INSURANCE</b> - General liability insurance for personal injury and property damage, "All Risk" protection on buildings and contents, and "Inland Marine" covering contractors' equipment	\$	10,925

429.354	<b>WORKER'S COMPENSATION INSURANCE</b> - Insurance covering employees who suffer a work-related injury or disease	\$	28,000
429.355	<b>PUBLIC OFFICIALS LIABILITY INSURANCE</b>	\$	4,185
429.361	<b>ELECTRICAL SERVICES</b> - Electric service at metering pits	\$	1,000
429.362	<b>UGI GAS</b>	\$	3,750
429.363	<b>FUEL OIL</b> - Heating main pump station	\$	3,000
429.364	<b>SEWER USER CHARGE - ALLENTOWN</b> - The Borough pays Allentown the following annual charges: 1) operation and maintenance-\$340,000; 2) debt service-\$40,000; and 3) interceptor use charges-\$5,000	\$	345,000
429.365	<b>SEWER USER LCA</b> - 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	\$	105,750
429.373	<b>BUILDING MAINTENANCE</b>	\$	500
429.374	<b>EQUIPMENT REPAIR</b>	\$	250
429.376	<b>MATERIALS MAINTENANCE - MAINS &amp; LATERALS</b> Costs required for sewer lines to function properly	\$	2,500

<b>HEADER TOTAL</b>	<b>\$ 529,705</b>
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**SEWER DEPARTMENT CAPITAL OUTLAY**

429.763	<b>1-TON UTILITY TRUCK (SEWER)</b>	\$	20,000
429.805	<b>I &amp; I ELIMINATION</b>	\$	99,986

<b>HEADER TOTAL</b>	<b>\$ 119,986</b>
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<b>TOTAL EXPENSES</b>	<b>\$ 1,116,000</b>
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**SEWER FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>\$ 1,116,000</b>
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<b>TOTAL EXPENSES</b>	<b>\$ 1,116,000</b>
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**THE BOROUGH OF EMMAUS  
DEBT SERVICE FUND**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b>---- DEBT REVENUE ----</b>						
392.010	Transfer from General Fund	466,110	466,123	536,593	515,620	537,957
<b>REVENUES</b>		<b>466,110</b>	<b>466,123</b>	<b>536,593</b>	<b>515,620</b>	<b>537,957</b>

**----DEBT EXPENSES-----**

**PRINCIPAL AND INTEREST**

410.701	Loan Payment 2% Police Bldg	5,529	5,529	5,529	5,529	5,529
411.800	Fire Dept Loan-2Pumpers(1998)	15,444	15,444	15,444	15,444	19,308
471.010	Principal 2004 E.Pen-Police Bldg	318,000	0	0	0	0
472.010	Int 2004 E Penn Bank-Police Bldg	148,110	0	0	0	0
481.010	2010 Bond Issue	0	355,000	515,620	375,000	513,120
<b>EXPENSES</b>		<b>487,083</b>	<b>375,973</b>	<b>536,593</b>	<b>395,973</b>	<b>537,957</b>

**DEBT SERVICE FUND**

<b>TOTAL REVENUES</b>	<b>466,110</b>	<b>466,123</b>	<b>536,593</b>	<b>515,620</b>	<b>537,957</b>
<b>TOTAL EXPENSES</b>	<b>487,083</b>	<b>375,973</b>	<b>536,593</b>	<b>395,973</b>	<b>537,957</b>

**DEBT SERVICE FUND**

**DEBT REVENUE**

392.010 TRANSFER FROM GENERAL FUND \$ 537,957

**TOTAL REVENUE \$ 537,957**

**DEBT EXPENSES**

410.701 Police Station--2% loan \$ 5,529  
\$50,000 loan from DCED that matures 10/1/2015

411.800 Fire Dept Truck Loan--2% \$ 19,308  
loan from PEMA 2 payments until 8/2016

481.010 2010 Bond Issue - principal and interest on bond \$ 513,120  
that matures 8/2021

**TOTAL EXPENSES \$ 537,957**

**DEBT SERVICE FUND TOTALS**

**TOTAL REVENUES \$ 537,957**

**TOTAL EXPENSES \$ 537,957**

**THE BOROUGH OF EMMAUS  
CAPITAL RESERVE FUND**

Account Number	Account Description	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget
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**REVENUES**

**---- CAPITAL REVENUE ----**

341.010	Interest on Plgit	368	1,403	0	3,063	0
393.000	Transfer from Gen Fd	236,325	36,602	221,934	120,006	80,000
393.001	Transf from Cap Fd	80	84	0	13,500	0
393.002	Loan Proceeds	0	1,480,319	942,221	0	78,263
393.003	DCED Grants-Triangle	15,052	0	0	0	0
393.411	Transfer from Fire	0	0	320,000	0	0
393.412	Ambulance Grants	0	0	0	7,669	0
<b>Header Total</b>		<b>251,826</b>	<b>1,518,408</b>	<b>1,484,155</b>	<b>144,238</b>	<b>158,263</b>

**EXPENSES**

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

409.660	Borough Hall Upgrades	0	0	17,778	4,405	5,000
409.750	Computer Upgrade	0	40,295	36,000	24,632	15,000
<b>Header Total</b>		<b>0</b>	<b>40,295</b>	<b>53,778</b>	<b>29,037</b>	<b>20,000</b>

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

410.710	Police Building	0	0	0	0	0
410.745	Preemption Emitters	0	750	1,000	0	0
410.746	Police Cars	0	61,537	37,000	37,000	32,000
410.747	Mobile Data Proj. Phase 3	10,000	11,219	10,000	11,586	10,000
410.749	Radio Frequency Repeater	0	0	14,000	17,140	0
410.750	Computer	0	0	0	0	25,000
410.753	Evidence Room System	0	12,000	0	0	0
<b>Header Total</b>		<b>10,000</b>	<b>85,505</b>	<b>62,000</b>	<b>65,726</b>	<b>67,000</b>

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

411.733	Radios	0	0	3,500	3,500	2,500
411.745	Preemption Emitters	0	0	1,000	0	0
411.752	Replace Heat Pump	0	0	8,500	7,963	0
411.753	Generator-Traffic Lights	0	3,000	0	0	1,000
411.780	Garage Door/Windows	0	0	14,000	12,243	0
411.837	Aerial Truck	0	0	670,000	350,000	0
<b>Header Total</b>		<b>0</b>	<b>3,000</b>	<b>697,000</b>	<b>373,706</b>	<b>3,500</b>

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

412.475	Bullet Proof Vests	0	0	2,400	1,530	0
412.660	Storage Improvements	0	0	0	0	0
412.745	Preemption Emitters	0	0	1,000	3,003	0
412.750	Ambulance/w trade	0	0	0	79,700	0
412.760	Computer Software/Hardware	0	0	13,163	10,149	0
412.770	Hydraulic Litters	0	15,870	0	0	0
<b>Header Total</b>		<b>0</b>	<b>15,870</b>	<b>16,563</b>	<b>94,382</b>	<b>0</b>

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

430.703	Minor Equipment - Mechanics Shop	0	0	10,150	8,240	1,850
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**THE BOROUGH OF EMMAUS  
CAPITAL RESERVE FUND**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
430.748	Engineering - Stormwater Projects	0	0	0	0	5,000
430.749	Road Reconstruction	0	48,306	85,803	55,428	42,713
430.752	Storm Water-12th/Pa Ave	0	68,493	80,585	56,088	0
430.831	New Loader	0	134,280	0	0	0
430.931	Reconstruct Broad St.	0	39,712	410,000	418,496	0
<b>Header Total</b>		<b>0</b>	<b>290,791</b>	<b>586,538</b>	<b>538,252</b>	<b>49,563</b>

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

452.804	Pool Vacuum	0	0	6,500	4,274	0
452.811	Pool Equipment	0	0	12,000	12,462	8,000
452.813	Repair Roof/Bath House	0	0	6,000	4,550	0
452.814	Pool Improvements	0	3,242	0	0	2,200
454.809	New Mowers/Trailer	0	10,190	0	0	0
454.810	Triangle Park	293,819	6,203	0	5,296	0
454.816	Pavillion Roof Repair	8,325	7,480	0	0	8,000
454.817	Walking Trail	0	21,366	0	0	0
454.819	Legion Baseball Field	0	63,581	43,776	0	0
<b>Header Total</b>		<b>302,144</b>	<b>112,062</b>	<b>68,276</b>	<b>26,582</b>	<b>18,200</b>

**CAPITAL RESERVE FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>251,826</b>	<b>1,518,408</b>	<b>1,484,155</b>	<b>144,238</b>	<b>158,263</b>
<b>TOTAL EXPENSES</b>	<b>312,144</b>	<b>547,523</b>	<b>1,484,155</b>	<b>1,127,685</b>	<b>158,263</b>

**CAPITAL RESERVE FUND**

**REVENUES**

393.000	TRANSFER FROM GENERAL FUND	\$	80,000
393.002	LOAN PROCEEDS	\$	78,263
<b>Header Total</b>			<b>\$ 158,263</b>

**EXPENSES**

**GENERAL CAPITAL PROJECTS**

409.660	BOROUGH HALL UPGRADES	\$	5,000
409.750	COMPUTER UPGRADE	\$	15,000
<b>Header Total</b>			<b>\$ 20,000</b>

**POLICE DEPARTMENT CAPITAL OUTLAY**

410.746	POLICE CARS	\$	32,000
410.747	MOBILE DATA PROJECT	\$	10,000
410.750	COMPUTER	\$	25,000
<b>Header Total</b>			<b>\$ 67,000</b>

**FIRE DEPARTMENT CAPITAL OUTLAY**

411.733	RADIOS	\$	2,500
411.753	GENERATOR--TRAFFIC LIGHTS	\$	1,000
<b>Header Total</b>			<b>\$ 3,500</b>

**AMBULANCE CORPS CAPITAL OUTLAY**

<b>Header Total</b>			<b>\$ -</b>
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**PUBLIC WORKS CAPITAL OUTLAY**

430.703	MINOR EQUIPMENT - MECHANICS SHOP	\$	1,850
430.748	ENGINEERING - STORMWATER PROJECTS	\$	5,000

430.749 ROAD RECONSTRUCTION \$ 42,713

<b>Header Total</b>	<b>\$ 49,563</b>
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**PARK/POOL CAPITAL OUTLAY**

452.811 POOL EQUIPMENT \$ 8,000

452.814 POOL IMPROVEMENTS \$ 2,200

454.816 PAVILION ROOF REPAIR \$ 8,000

<b>Header Total</b>	<b>\$ 18,200</b>
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**CAPITAL RESERVE FUND TOTALS**

<b>TOTAL REVENUES</b>	<b>\$ 158,263</b>
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<b>TOTAL EXPENSES</b>	<b>\$ 158,263</b>
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**THE BOROUGH OF EMMAUS  
STATE LIQUID FUELS FUND**

<b>Account Number</b>	<b>Account Description</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Actual</b>	<b>2012 Budget</b>
<b>----- REVENUES -----</b>						
<b>340.050</b>	Liquid Fuels Allocation	230,638	221,683	221,536	226,637	235,149
<b>340.120</b>	Beginning Cash Balance	729	44,350	5,000	7,056	5,000
<b>341.010</b>	Interest On PLGIT/Savings	2,066	832	2,000	55	1,000
<b>TOTAL REVENUES</b>		<b>233,433</b>	<b>266,865</b>	<b>228,536</b>	<b>233,748</b>	<b>241,149</b>
<b>----- EXPENSES -----</b>						
<b>432.200</b>	Purchase of Salt/Antiskid	25,784	20,468	25,000	37,574	25,000
<b>434.100</b>	Street Lighting	112,656	114,667	120,000	123,249	111,000
<b>439.000</b>	Road & Street Projects	0	128,078	83,536	74,702	105,149
<b>TOTAL EXPENSES</b>		<b>138,440</b>	<b>263,213</b>	<b>228,536</b>	<b>235,524</b>	<b>241,149</b>

**LIQUID FUELS FUND**

**LIQUID FUELS REVENUES**

340.050	<b>LIQUID FUELS ALLOCATION (Act 655) - The amount based on funds received from state based on road mileage and population</b>	\$ 235,149
340.120	<b>BEGINNING CASH BALANCE</b>	\$ 5,000
341.010	<b>INTEREST ON INVESTMENTS</b>	\$ 1,000
<b>TOTAL REVENUES</b>		<b>\$ 241,149</b>

**LIQUID FUEL EXPENDITURES**

432.200	<b>PURCHASE OF SALT/ANTI-SKID</b>	\$ 25,000
434.100	<b>STREET LIGHTING</b>	\$ 111,000
439.000	<b>ROAD &amp; STREET PROJECTS</b>	\$ 105,149
<b>TOTAL EXPENSES</b>		<b>\$ 241,149</b>