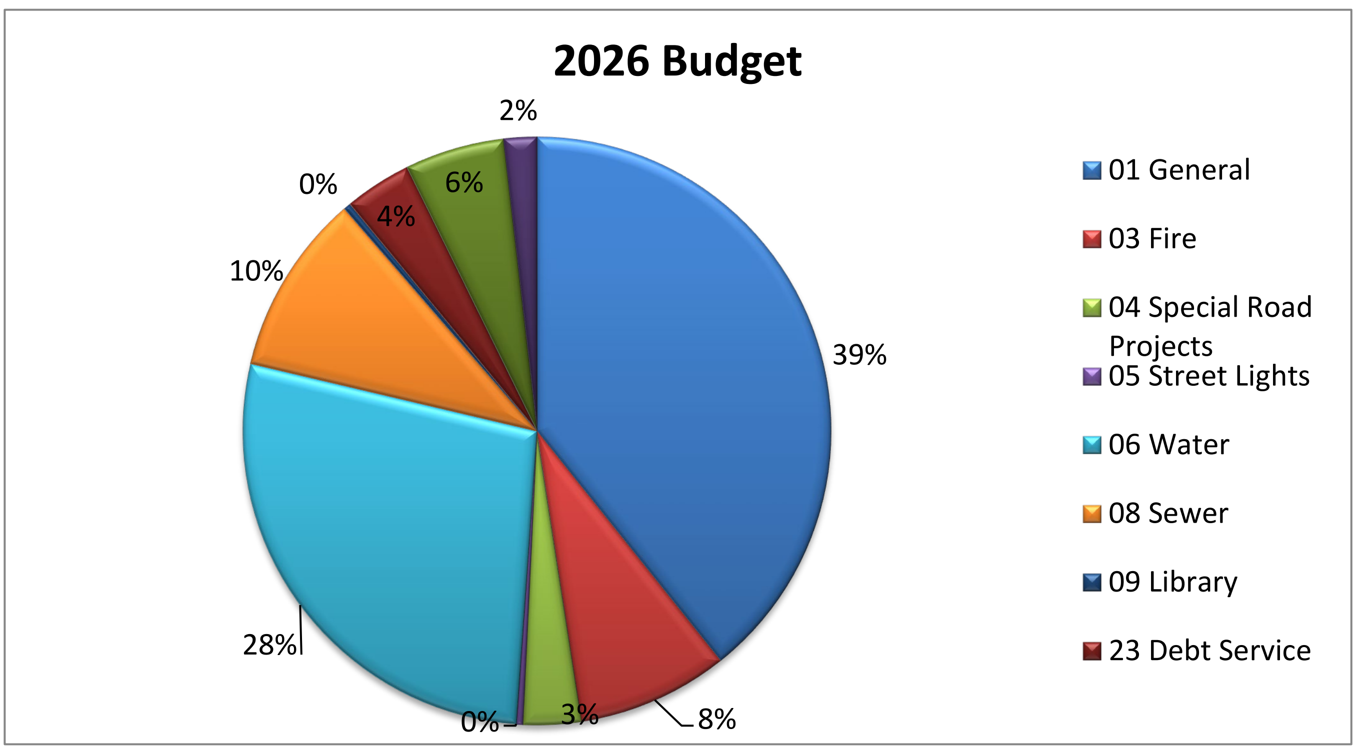
THE BOROUGH OF EMMAUS 2026 - 2028 BUDGET

Adopted by Council on ________________

THE BOROUGH OF EMMAUS
2026 BUDGET SUMMARY

Fund	Revenues	Expenses	Deficit / Surplus
01 General	$14,828,263.78	$14,828,263.78	$0.00
03 Fire	$3,142,603.00	$3,142,603.00	$0.00
04 Special Road Projects	$1,189,500.00	$1,189,500.00	$0.00
05 Street Lights	$144,200.00	$144,200.00	$0.00
06 Water	$10,409,055.00	$10,409,055.00	$0.00
08 Sewer	$3,759,068.00	$3,759,068.00	$0.00
09 Library	$147,000.00	$147,000.00	$0.00
23 Debt Service	$1,389,545.00	$1,389,545.00	$0.00
30 Capital Projects	$2,071,009.00	$2,071,009.00	$0.00
35 Liquid Fuels	$682,600.00	$682,600.00	$0.00
TOTAL ALL FUNDS	**$37,762,843.78**	**$37,762,843.78**	**$0.00**
TRANSFERS BETWEEN FUNDS	**($3,460,554.00)**	**($3,460,554.00)**	
TOTAL ACTUAL CASH BUDGET	**$34,302,289.78**	**$34,302,289.78**	



THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	5,101,321.57	5,139,914.07	5,291,160.98	6,576,928	6,655,428.13	5,598,575
301.200	Prior Year	43,462.07	93,586.47	63,386.49	60,000	90,961.70	60,000
301.400	Delinquent Real Estate Taxes	70,306.85	40,511.60	96,581.96	60,000	81,177.11	60,000
301.600	Interim	0.00	0.00	0.00	0	0.00	0
	Header Total	**5,215,090.49**	**5,274,012.14**	**5,451,129.43**	**6,696,928**	**6,827,566.94**	**5,718,575**
----- TAXES - ACT 511 AND OTHER -----							
310.000	Per Capita	79,479.35	81,221.67	80,304.95	80,000	75,847.84	80,000
310.100	Real Estate Transfer	328,008.75	304,174.97	319,086.79	290,000	274,334.22	290,000
310.200	Earned Income	1,836,686.22	1,930,138.87	2,011,841.41	1,900,000	1,788,346.34	2,050,000
310.500	Local ServicesTax	240,504.00	265,267.15	239,622.60	240,000	232,630.84	240,000
310.700	Mechanical Device	4,350.00	3,525.00	1,725.00	3,000	1,700.00	3,000
310.800	Business Priv. Tax	39,925.72	49,142.66	43,770.04	42,000	67,038.52	42,000
	Header Total	**2,528,954.04**	**2,633,470.32**	**2,696,350.79**	**2,555,000**	**2,439,897.76**	**2,705,000**
----- LICENSES AND PERMITS -----							
321.610	Transient License	60.00	30.00	1,170.00	500	1,970.00	500
321.800	Cable Franchise	158,395.81	152,228.45	136,281.31	155,000	128,809.91	135,000
321.900	Moving Permits	578.00	440.00	557.00	500	450.00	2,000
	Header Total	**159,033.81**	**152,698.45**	**138,008.31**	**156,000**	**131,229.91**	**137,500**
----- OTHER PERMITS -----							
322.800	Yd Sale- Auctions	120.00	155.00	140.00	100	95.00	100
	Header Total	**120.00**	**155.00**	**140.00**	**100**	**95.00**	**100**
----- FINES AND FORFEITS -----							
331.110	Motor Vehicle	52,732.63	42,994.17	45,795.27	45,000	29,505.63	45,000

THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
331.120	Non-Traffic Fines	11,243.32	13,049.30	13,840.99	9,500	15,911.31	13,000
331.130	State Police Fine	4,465.52	4,395.84	2,324.75	4,500	1,884.69	3,000
	Header Total	**68,441.47**	**60,439.31**	**61,961.01**	**59,000**	**47,301.63**	**61,000**
----- CASH AND DIVIDENDS -----							
340.120	Fund Balance	1,955,648.17	2,853,635.57	2,385,120.27	1,000,000	708,278.35	1,500,000
340.123	Insurance Div.	354,553.22	106,385.07	134,559.71	144,915	0.00	100,000
	Header Total	**2,310,201.39**	**2,960,020.64**	**2,519,679.98**	**1,144,915**	**708,278.35**	**1,600,000**
----- INTEREST -----							
341.010	Interest	7,831.49	33,730.33	74,764.87	30,000	27,223.78	40,000
	Header Total	**7,831.49**	**33,730.33**	**74,764.87**	**30,000**	**27,223.78**	**40,000**
-----RENTAL INCOME -----							
342.100	Rental on Land	32,242.31	32,682.73	42,877.02	52,289	63,546.19	52,289
342.200	Room Rental			250.00	225	115.00	225
	Header Total	**32,242.31**	**32,682.73**	**43,127.02**	**52,514**	**63,661.19**	**52,514**
----- INTERGOVERNMENTAL REVENUES -----							
354.010	General Authority	0.00	12,500.00	0.00	0	0.00	0
354.012	CDBG-Sidewalk	0.00	35,000.00	0.00	80,000	221,600.00	100,000
354.015	Federal Grants - FEMA	0.00	0.00	0.00	0	0.00	0
354.070	State Grants	4,500.00	43,385.00	43,385.00	0	799,621.00	0
354.071	Municipal Services	23,216.85	23,681.33	24,154.94	20,000	22,060.67	24,000
354.073	DEP Recycling Perf. Grant	16,978.86	14,999.98	23,301.74	15,000	0.00	15,000
354.077	Bullet Proof Vest	1,726.34	3,452.82	2,283.07	0	2,357.58	0
354.078	Misc. Grants			1,000.00	0	0.00	0
354.410	SRO Reimbursement	130,805.05	173,944.30	144,917.80	150,225	114,485.00	156,422

THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
	Header Total	**177,227.10**	**306,963.43**	**239,042.55**	**265,225**	**1,160,124.25**	**295,422**
----- OTHER INTERGOV'T REVENUES -----							
355.010	Public Utility Tax (PURTA)	8,143.08	7,949.12	9,003.65	9,000	9,063.25	9,000
355.080	Liquor Licenses	3,350.00	3,950.00	3,650.00	3,500	3,650.00	3,500
355.140	State Pension	383,353.43	419,607.95	459,283.53	459,284	506,590.84	506,591
	Header Total	**394,846.51**	**431,507.07**	**471,937.18**	**471,784**	**519,304.09**	**519,091**
----- AMBULANCE REVENUES -----							
357.010	Amb. Interest	60.22	519.13	1,132.04	400	1,058.94	500
357.015	Federal Grant	0.00	0.00	0.00	0	0.00	0
357.070	Ambulance State Grants	0.00	10,000.00	0.00	15,000	14,732.00	0
357.080	Amb 3rd Party	694,322.73	731,335.16	810,440.37	627,500	656,991.50	725,000
357.085	Amb Subscription	60.00	40.00	1.00	60,000	52,785.00	60,000
357.086	Amb Non-Emergency	64,388.05	33,817.37	58,147.86	40,000	57,277.04	60,000
357.088	Amb Donations	21,445.00	24,885.00	24,020.00	23,000	27,811.47	23,000
357.089	Community Outreach	0.00	0.00	125.68	0	0.00	200
357.090	Amb. Record Requests	59.69	139.65	37.46	100	0.00	100
357.100	Ambulance - Misc Revenue	0.00	0.00	0.00	0	0.00	0
357.150	Sale of Equipment	0.00	1,100.00	330.00	0	3,005.00	0
	Header Total	**780,335.69**	**801,836.31**	**894,234.41**	**766,000**	**813,660.95**	**868,800**
-----PAYMENT IN LIEU OF TAXES -----							
359.000	Payment in Lieu of Taxes	17,553.00	16,803.00	18,889.00	16,500	20,679.00	16,500
		17,553.00	**16,803.00**	**18,889.00**	**16,500**	**20,679.00**	**16,500**
----- SERVICE CHARGES -ZONING -----							
361.340	Zoning Permits	30,240.50	25,116.50	37,093.00	28,000	38,369.50	28,000
361.500	Zoning Books/Ord	20.00	0.00	120.00	0	0.00	0

THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
	Header Total	**30,260.50**	**25,116.50**	**37,213.00**	**28,000**	**38,369.50**	**28,000**
----- SERVICE CHARGES -----							
362.100	Police Reimbursements	16,118.91	42,040.39	27,094.30	22,000	20,473.47	22,000
362.110	Accident Reports	3,665.00	3,095.00	3,405.00	3,000	2,580.00	3,000
362.200	Fire Inspections	5,475.00	11,794.00	15,135.00	0	0.00	0
362.410	Bldg Permits	320,096.62	170,924.12	225,783.90	80,000	138,898.08	80,000
362.430	Plumbing Permits	16,852.50	7,454.50	12,671.40	5,000	10,534.66	5,000
	Header Total	**362,208.03**	**235,308.01**	**284,089.60**	**110,000**	**172,486.21**	**110,000**
----- SERVICE CHARGES - ADMINISTRATION -----							
363.100	Curb / Sidewalk Permit	3,520.00	1,757.00	2,413.00	2,500	1,232.50	2,500
363.110	Bid Packets	0.00	0.00	100.00	100	0.00	100
363.120	Code Violations	1,250.00	225.00	70.09	1,000	493.25	1,000
363.500	Street Excavating	18,125.00	1,874.75	39,656.66	25,000	7,900.00	12,000
	Header Total	**22,895.00**	**3,856.75**	**42,239.75**	**28,600**	**9,625.75**	**15,600**
-----REFUSE-SOLID WASTE-----							
364.100	Returned Checks	540.00	1,280.05	938.57	500	854.91	500
364.300	Refuse Bills	1,534,744.92	1,543,990.85	1,678,462.61	2,200,350	2,029,814.79	2,200,350
364.310	Delinquent Refuse Collection (Payment Plan)	17,155.57	36,130.23	29,416.22	33,000	42,084.40	33,000
364.315	Final Bill / Certification Fee	50.00	2,453.48	3,176.42	3,500	2,787.71	3,500
364.319	Dumpster Fees	13,510.00	13,380.00	13,385.00	13,000	13,065.00	13,000
364.350	Sale of Compost	3,615.00	4,662.50	4,824.00	6,000	4,035.00	5,000
	Header Total	**1,569,615.49**	**1,601,897.11**	**1,730,202.82**	**2,256,350**	**2,092,641.81**	**2,255,350**
-----HEALTH FEES-----							
365.200	Health Insp Fees	8,215.00	8,490.00	8,355.00	10,000	10,520.00	10,000

THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
	Header Total	**8,215.00**	**8,490.00**	**8,355.00**	**10,000**	**10,520.00**	**10,000**
-----PARKS AND RECREATION REVENUE-----							
367.150	Park / Rec Development Fee	141,000.00	24,000.00	144,000.00	7,500	28,000.00	12,000
367.200	Swimming Pool Fees	153,714.75	140,403.00	178,793.05	150,500	155,781.24	150,500
367.210	Misc. Pool Revenue					645.00	500
367.230	Swimming Pool Event Fees				0	426.00	500
367.250	Refreshment Stand Proceeds	70,256.09	62,640.56	65,012.20	60,000	57,575.54	60,000
367.300	Spec.Ent Donations	11,834.30	12,441.89	12,438.77	8,500	8,593.56	9,000
367.310	Fees/Donations	400.00	250.00	260.00	200	8,197.60	200
367.500	Community Gardens	1,475.09	1,995.00	2,882.87	1,855	1,430.00	1,855
367.800	Field Usage Fees	16,715.00	19,760.00	11,345.00	15,500	10,410.00	11,500
367.900	Pavilion Rentals	38,520.00	32,010.00	34,145.00	32,000	40,410.00	32,000
	Header Total	**433,915.23**	**293,500.45**	**448,876.89**	**276,055**	**311,468.94**	**278,055**
----- MISCELLANEOUS REVENUES -----							
380.100	Misc. Revenue	3,110.63	4,853.67	14,586.31	4,000	4,686.84	4,000
380.150	Proceeds from Fixed Asset Sale	6,622.00	37,195.00	1.00	7,000	7,900.00	7,000
380.151	Use of Equipment	4,112.50	810.00	45.00	200	2,059.98	200
380.152	Convenience Fees	13,485.50	14,958.00	15,786.50	13,000	15,097.00	13,000
380.155	Employee Health Contribution	0.00	0.00	0.00	0	0.00	0
380.156	Retiree Health Contribution	20,196.64	20,548.37	32,760.94	25,567	12,231.18	29,107
380.158	Healthcare Wellness Grant	940.34	1,000.00	0.00	1,000	2,847.92	1,000
380.322	Handicap Parking App Fee	300.00	475.00	450.00	400	375.00	450
380.326	Parking Permit Revenue		1,271.56	3,387.96	0	2,427.45	500
380.410	Misc Police Rev	2,976.48	5,015.00	4,750.00	4,500	16,361.09	10,000
380.417	K-9 Donations	0.00	17,250.00	1,140.00	100	1,231.90	500

THE BOROUGH OF EMMAUS
GENERAL FUND REVENUE
FUND 01

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
380.454	Service Club Donations			4,925.64	0	0.00	0
	Header Total	**51,744.09**	**103,376.60**	**77,833.35**	**55,767**	**65,218.36**	**65,757**
----- ESCROW ACCOUNT -----							
383.000	Developer Reimbursable	140,815.25	45,865.46	43,551.03	50,000	87,685.22	50,000
	Header Total	**140,815.25**	**45,865.46**	**43,551.03**	**50,000**	**87,685.22**	**50,000**
----- PRIOR YEAR REFUNDS -----							
394.100	Prior Yr Refunds	13,672.97	15,242.91	3.90	1,000	33,242.17	1,000
	Header Total	**13,672.97**	**15,242.91**	**3.90**	**1,000**	**33,242.17**	**1,000**
	TOTAL REVENUE	**14,325,218.86**	**15,036,972.52**	**15,281,629.89**	**15,029,738**	**15,580,280.81**	**14,828,264**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES
FUND 01

Account Number	Account Number	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
GENERAL GOVERNMENT ADMINISTRATION							
-----COUNCIL----							
400.113	Council Salary	20,050.00	20,050.00	20,050.00	20,050	12,041.50	20,050
400.161	FICA-7.65%	1,105.43	1,105.43	1,319.63	1,534	921.14	1,534
	Header Total	**21,155.43**	**21,155.43**	**21,369.63**	**21,584**	**12,962.64**	**21,584**
----- MAYOR -----							
401.112	Mayor's Salary	3,600.00	3,600.00	3,600.00	3,600	3,000.00	3,600
401.161	FICA-7.65%	275.40	275.40	275.40	275	229.50	275
401.314	Legal Expense	0.00	0.00	0.00	1,000	0.00	1,000
401.420	Mayor's Dues-Subscriptions	260.00	180.00	255.00	250	105.00	255
	Header Total	**4,135.40**	**4,055.40**	**4,130.40**	**5,125**	**3,334.50**	**5,130**
----- FINANCIAL ADMINISTRATION -----							
402.120	Boro Mgr Salary (59%)	81,793.96	84,947.76	98,046.56	104,563	92,497.72	108,876
402.130	Treasurer's Salary (64%)	59,159.10	58,498.82	60,758.76	63,064	55,787.65	66,217
402.140	Assistant Borough Manager (60%)	58,759.00	52,000.80	54,817.62	15,540	6,369.23	0
402.156	Administration Healthcare	47,951.51	51,321.00	47,499.61	34,193	31,627.25	38,032
402.161	FICA - 7.65%	15,242.32	15,091.92	16,432.20	14,012	11,798.85	13,395
402.220	Bank Fees	9,645.71	9,421.71	11,362.10	1,000	4,989.30	1,000
402.420	Dues and Membership	4,825.50	3,918.50	3,851.50	4,500	1,840.40	4,500
402.460	Seminars-Conferences	10,107.94	18,079.50	12,485.82	11,000	4,361.22	11,000
	Header Total	**287,485.04**	**293,280.01**	**305,254.17**	**247,872**	**209,271.62**	**243,020**
----- REAL ESTATE TAX -----							
403.114	Tax Collector Commission	31,300.72	33,863.82	34,559.14	34,000	43,083.13	43,500

Account Number	Account Number	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
403.161	FICA	2,394.50	2,590.59	2,643.78	2,601	3,295.86	3,328
403.220	Operating Expense	5,700.44	7,364.74	6,065.18	7,000	7,739.28	7,000
403.240	Per Cap Expenses	18,251.90	18,655.36	19,772.00	19,800	23,027.03	19,800
403.510	Prior Yr Tax Refunds	11,031.31	2,891.61	4,518.40	4,000	0.00	4,000
	Header Total	**68,678.87**	**65,366.12**	**67,558.50**	**67,401**	**77,145.30**	**77,628**
----- LEGAL EXPENSES -----							
404.314	Legal Services	31,115.30	59,025.58	111,190.21	80,000	88,784.31	87,000
	Header Total	**31,115.30**	**59,025.58**	**111,190.21**	**80,000.00**	**88,784.31**	**87,000**
----- CLERICAL SERVICES -----							
405.140	Office Clerks Wages	41,055.30	44,926.33	51,939.71	50,689	44,084.41	52,780
405.156	Clerical Healthcare	24,847.32	26,229.72	29,782.55	33,266	30,538.00	36,872
405.161	FICA - 7.65%	3,072.14	3,376.30	3,906.89	3,878	3,309.54	4,038
405.210	Office Supplies	14,135.08	13,927.61	12,961.43	13,500	7,683.55	13,500
405.216	Maint.Office Equip	2,703.98	3,224.38	3,040.76	4,000	1,183.70	4,000
405.325	Postage	9,765.64	14,056.97	11,069.82	14,000	15,103.85	13,000
405.331	Mileage	1,668.35	2,861.49	1,749.44	2,500	2,054.58	2,500
405.341	Advertising	10,712.46	14,862.21	12,448.18	15,000	9,061.45	15,000
405.342	Printing	7,216.96	13,412.35	11,469.67	10,000	9,658.63	12,000
405.441	Jetpay Payroll Charges	24,059.95	24,791.67	25,874.33	25,000	24,244.84	26,000
405.460	Clerical Training	199.66	885.00	616.16	1,500	448.36	1,500
405.513	LCHA Payment	13,187.57	12,602.25	13,996.75	14,000	15,302.46	14,000
405.701	Computer Maint.	16,635.44	21,141.34	14,784.63	22,000	15,363.00	22,000
405.708	Software Contracts	79,361.89	133,489.48	130,086.56	137,000	139,435.39	152,000
405.709	Copy Machine	4,830.00	5,221.80	6,402.49	5,500	6,655.77	6,000
405.710	Safety Committee	8,016.67	7,926.98	9,422.98	9,500	4,389.62	9,500
	Header Total	**261,468.41**	**342,935.88**	**339,552.35**	**361,333**	**328,517.15**	**384,690**
----- INSURANCE BENEFITS -----							
406.154	Health Insurance Reimburse.	54,192.82	36,684.60	40,218.82	50,000	36,965.47	45,000
406.155	Health Insurance - Current	0.00	0.00	0.00	0	0.00	0

Account Number	Account Number	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
406.156	BC/BS-Retir. Employees	650,141.21	676,735.93	763,685.77	834,273	745,574.07	885,833
406.157	Life Ins.-Current Employee	28,363.53	28,939.11	29,892.69	31,340	27,517.70	20,998
406.158	Life Ins-Retired Employees	189.70	187.61	194.79	204	187.45	204
406.160	Employees Pension	345,465.27	345,465.00	177,830.79	163,278	163,278.19	74,367
406.161	Pension - Employer Match	909.30	14,214.71	36,913.43	44,277	37,050.24	57,000
406.162	Unemployment Comp	8,826.59	9,192.38	9,639.72	10,258	15,853.76	10,500
406.310	Law Enforcement Ins.	11,658.00	14,586.00	14,988.00	16,235	15,586.00	16,500
406.327	Property, Inland Marine, Fidelity I	10,205.50	10,896.62	18,198.96	24,515	26,434.72	25,000
406.328	Liability Insurance	29,935.00	24,022.00	41,166.60	27,571	25,064.00	29,000
406.350	Automobile Insurance	39,953.42	43,153.80	46,270.55	49,409	49,434.63	57,549
406.351	Volunteer Insurance	360.00	300.00	300.00	300	300.00	300
406.352	Umbrella Insurance	5,548.40	5,409.05	5,409.05	6,021	5,938.90	6,100
406.354	Worker's Comp. Ins	170,532.68	148,851.32	164,962.24	216,163	217,035.80	249,769
406.355	Public Official Liability Ins	2,067.70	9,007.70	2,543.35	10,025	10,093.30	10,100
406.358	Mgr-Treas. Bond	3,618.75	3,827.75	3,618.75	3,994	2,375.00	2,375
406.359	Insurance Broker (WC)	23,560.00	23,560.00	23,560.00	24,700	24,700.00	24,700
406.454	Flood Insurance - 1803 House	1,704.00	1,704.00	1,766.00	1,854	1,789.00	1,947
	Header Total	**1,387,231.87**	**1,396,737.58**	**1,381,159.51**	**1,514,417**	**1,405,178.23**	**1,517,242**

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

407.311	Auditing Services	5,787.50	8,947.50	7,762.50	7,500	8,125.00	9,250
	Header Total	**5,787.50**	**8,947.50**	**7,762.50**	**7,500**	**8,125.00**	**9,250**

----- ENGINEERING -----

408.313	Engineering Services	32,587.21	100,559.61	150,284.02	100,000	160,844.11	100,000
408.314	Reimb. Development Services	144,691.87	48,089.52	52,324.30	50,000	84,224.12	50,000
	Header Total	**177,279.08**	**148,649.13**	**202,608.32**	**150,000**	**245,068.23**	**150,000**

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

409.310	Janitorial Services	14,628.00	16,935.00	23,856.00	26,000	22,376.18	26,500
409.320	Codification Services	5,227.62	4,550.22	8,590.68	15,000	0.00	15,000
409.321	Telephone	6,388.10	7,539.17	8,444.94	7,500	6,366.16	8,600

Account Number	Account Number	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
409.360	Exercise Building	5,687.14	5,914.79	7,039.94	19,841	15,015.20	20,000
409.361	Electricity	9,486.33	14,739.42	15,441.43	19,200	14,048.68	24,540
409.362	Gas	790.70	1,479.86	421.39	3,000	2,531.66	3,000
409.373	Maint Buildings	1,918.36	5,989.15	7,912.42	7,000	8,501.47	7,000
409.700	Elevator Maint	0.00	457.94	465.66	3,800	2,785.50	3,800
409.701	Town Hall Security System	0.00	705.00	0.00	0	0.00	0
409.702	Parking Lot Lease	5,288.58	31,100.00	0.00	0	0.00	0
	Header Total	**49,414.83**	**89,410.55**	**72,172.46**	**101,341**	**71,624.85**	**108,440**

EXPENSES	**2,293,751.73**	**2,429,563.18**	**2,512,758.05**	**2,556,573**	**2,450,011.83**	**2,603,983**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget

POLICE DEPARTMENT

410.120	Chief of Police	163,980.28	128,400.08	130,729.56	136,286	115,803.53	141,908
410.121	Deputy Chief	13,500.00	83,710.18	118,844.96	123,896	109,600.06	129,007
410.130	Wages	1,699,061.77	1,685,282.33	1,676,226.14	1,906,799	1,496,158.60	1,962,703
410.131	Wages - Court	11,566.20	10,284.91	13,193.12	12,000	13,588.80	0
410.132	P/T Wage	3,484.53	3,729.24	6,685.36	20,000	12,111.32	25,000
410.133	Animal Officer	8,683.74	8,944.26	9,212.58	9,489	8,394.08	9,774
410.134	Crossing Guard Expense	142.52	0.00	0.00	20,000	6,576.32	20,000
410.135	Wage Reimbursement	20,698.20	23,686.03	24,021.11	24,960	20,374.65	27,937
410.137	Downtown Service	19,871.38	21,248.30	20,648.75	25,000	17,551.19	25,000
410.138	Community Service	135.98	394.70	335.56	500	0.00	500
410.140	Clerk Salary	50,078.43	55,152.23	98,628.98	121,474	108,618.10	126,485
410.141	Data Entry	43,704.00	49,087.65	0.00	0	0.00	0
410.142	Park Police Wages	8,850.74	4,534.90	15,260.28	16,000	18,054.83	20,000
410.156	Police Healthcare	642,696.11	655,276.97	714,027.93	842,063	717,365.54	865,073
410.160	Police Pension	591,906.25	591,906.00	655,843.02	699,726	699,725.59	544,068
410.161	FICA	42,378.73	44,131.51	46,740.98	53,960	43,010.49	56,394
410.182	Longevity Pay	13,860.00	19,360.00	17,840.00	18,800	14,640.00	20,880
410.183	Overtime	283,832.13	333,605.27	397,231.82	360,000	348,669.86	379,000
410.184	Shift Differential	8,116.30	9,035.29	8,166.78	14,000	0.00	14,000
410.185	Sr Shift Wage	1,084.00	1,137.25	1,135.00	2,500	2,550.36	3,500
410.191	Uniform	9,792.49	9,774.89	8,497.85	13,000	10,582.53	14,700
410.192	P/TUniform	0.00	0.00	0.00	500	0.00	0
410.193	Det Clothing	1,649.12	1,601.36	1,493.53	1,650	527.60	1,650
410.194	Clothing Allow.	5,700.00	6,000.00	6,000.00	6,000	5,700.00	6,000
410.195	Park Police Uniforms	164.00	1,159.10	1,674.51	1,000	0.00	0

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
410.196	Footwear Full-time	2,850.00	3,000.00	3,000.00	3,000	2,850.00	3,000
410.197	New Officer Hiring Costs	10,453.35	465.00	9,987.23	12,000	654.01	36,000
410.205	Work Place Safety	945.61	0.00	0.00	1,000	0.00	1,000
410.210	Office Supplies	3,365.61	2,711.04	2,848.41	3,400	1,831.45	3,400
410.214	K-9 Maintenance	3,041.74	5,894.37	5,633.02	6,000	7,069.29	6,800
410.220	Operating Exp	9,437.09	9,244.16	9,667.64	10,000	7,663.01	10,000
410.221	Animal Exp.	118.00	0.00	472.43	1,000	84.24	1,000
410.222	Humane Society	825.00	825.00	900.00	1,500	900.00	1,500
410.226	Custodial / Janitorial	8,586.00	9,847.50	13,632.00	13,465	12,653.44	13,700
410.231	Vehicle Fuel	23,883.29	32,754.54	29,524.30	32,000	23,898.87	32,000
410.242	Ammunition	13,382.04	15,097.48	8,741.28	10,000	9,991.80	10,000
410.243	Weapons and Equipment	4,976.88	5,934.86	4,486.76	18,000	12,894.93	10,000
410.250	Vehicle Repair	24,148.75	12,260.20	22,030.46	20,000	13,140.64	20,000
410.256	Fire Range Expense	1,433.15	613.23	557.07	900	189.00	900
410.260	Towing Exp - Reimb	(45.00)	1,085.00	0.00	0	0.00	0
410.321	Telephone Expense	17,649.24	18,344.99	19,582.19	18,400	17,975.61	19,600
410.326	Radio Equip/Maint	2,317.30	1,975.40	429.70	4,000	690.00	4,000
410.328	Copier Maintenance	5,561.95	5,883.52	6,736.70	6,700	5,292.75	7,200
410.342	Printing Services	1,906.71	1,216.46	2,327.47	2,500	279.40	2,500
410.361	Electric	14,478.32	15,043.56	16,426.97	20,400	16,940.49	25,031
410.362	UGI - Gas	7,635.20	7,596.24	7,262.79	9,300	7,392.64	9,300
410.373	Building Maint	2,932.56	7,529.48	9,556.42	10,200	10,185.80	10,200
410.460	Schools & Conf	9,907.04	15,577.59	12,057.32	20,000	14,080.42	20,000
410.470	Special Projects	0.00	429.99	0.00	1,000	0.00	1,000
410.473	Lehigh Response Team	1,623.52	4,080.24	177.70	4,000	2,577.56	4,000
410.474	Grant Equip Purchase	5,272.04	46,675.20	54,098.86	0	19,292.75	0
410.475	Bullet Proof Vests	8,968.94	2,253.46	1,164.81	3,600	3,587.43	9,600
410.476	Weight Scales	0.00	983.00	0.00	1,000	0.00	1,000

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
410.477	Mobile Computer	5,088.17	4,764.71	4,806.65	5,500	4,402.14	5,500
410.478	Speedboard Maint.			0.00	5,000	1,831.88	5,000
410.479	Equip Purchase	6,855.57	3,938.50	1,850.99	8,500	0.00	8,500
410.481	Accreditation	1,250.00	1,250.00	1,717.27	1,800	1,000.00	1,800
410.509	Server Upgrade					0.00	
410.510	Computer Maint.	6,170.05	18,567.03	10,749.41	12,000	15,790.96	12,000
410.511	Software Licensing	43,584.51	31,402.73	26,073.86	61,250	53,030.32	65,382
410.512	Server IT Management	62,948.60	83,063.43	98,411.42	108,130	102,884.70	108,464
410.762	Parking Kiosk Costs		0.00	1,925.98	0	378.74	0
410.800	Project Lifesaver		41.47	472.63	0	0.00	0
410.xxx	Community Outreach						10,000
410.xxx	K-9 Insurance				0	0.00	727
	EXPENSES	**3,956,488.13**	**4,117,791.83**	**4,359,747.56**	**4,865,148**	**4,141,037.72**	**4,873,682**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget

AMBULANCE CORPS

412.120	Full-time Chief	60,979.68	79,040.00	86,907.63	95,000	81,430.80	98,800
412.121	Director of Emergency Services - 25%	23,463.98	24,320.06	25,506.49	0	0.00	0
412.122	Administrative Assistant	24,925.80	27,682.73	29,031.92	61,237	53,395.00	63,763
412.132	Full-time Wages	288,012.77	261,426.98	301,770.90	310,169	276,678.66	330,000
412.134	Overtime	45,293.52	84,341.93	81,810.38	70,000	48,749.83	72,000
412.135	Part-time	189,655.00	257,129.16	298,889.75	284,056	267,769.02	306,869
412.140	Data Entry	0.00	0.00	0.00	0	0.00	0
412.156	Ambulance Healthcare	160,812.30	134,944.18	145,294.80	135,599	136,949.94	190,585
412.161	FICA - 7.65%	47,969.94	56,490.40	62,966.78	62,765	55,341.70	66,665
412.187	Marketing Expenses	0.00	197.86	1,209.54	1,000	725.33	0
412.191	Uniforms / Boots	6,230.92	3,118.43	6,043.24	6,200	4,366.46	6,200
412.205	Work Place Safety	245.70	748.50	59.33	1,000	257.88	1,000
412.210	Office Supplies	3,977.09	4,943.88	4,157.99	4,500	2,115.08	4,500
412.211	Computer Software	22,137.86	26,593.52	20,732.78	22,000	19,105.70	22,000
412.212	Maint Lifepak15's	7,470.60	21,500.00	21,756.85	18,500	14,692.00	18,500
412.219	Oxygen	8,421.67	2,703.33	2,476.78	4,000	3,203.29	4,000
412.220	Medical Op Supplies	11,495.03	10,365.61	12,240.55	13,700	6,120.47	13,700
412.221	Laundry Custodial / Janitorial	3,032.31	4,118.20	5,734.10	6,500	5,696.58	6,500
412.229	Dues, Subscriptions,	75.00	207.90	373.00	750	0.00	750
412.231	Diesel	8,516.65	13,995.63	11,039.67	16,000	9,113.67	16,000
412.250	Amb.Repair	7,778.09	22,025.61	10,298.24	12,000	6,546.25	12,000
412.315	Billing Contracted Services	39,617.67	41,504.24	52,233.14	55,000	45,836.21	55,000
412.316	Ambulance Subscription Services	0.00	0.00	0.00	12,000	8,693.93	12,000
412.321	Telephones	5,522.76	5,717.81	5,583.91	6,310	5,417.76	6,310

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
412.322	Dash Cam / GPS System	0.00	2,475.90	2,918.50	3,775	2,245.00	3,775
412.325	Postage	46.57	35.34	16.23	2,500	259.38	2,500
412.327	Radio Maint	79.00	754.00	824.00	1,500	1,159.00	1,500
412.342	Printing	208.00	104.00	104.00	1,000	181.00	1,000
412.360	Electric	2,474.26	4,545.50	4,052.33	6,000	3,537.40	7,362
412.362	Natural Gas Heat	788.97	837.22	1,424.40	2,600	1,126.62	2,600
412.373	Building Maint	4,988.66	6,172.03	5,024.33	6,000	5,946.19	8,000
412.415	Refunds	4,030.87	7,307.02	2,702.06	5,000	4,853.83	5,000
412.460	Training	5,968.73	18,679.87	12,170.69	20,000	2,916.86	15,000
412.510	Community Outreach	484.48	140.14	608.82	1,500	403.94	2,500
412.709	Copier Lease	1,644.00	1,644.00	1,644.00	2,600	4,862.34	8,100
412.751	Computer Equipment	2,904.22	2,868.39	2,543.61	3,000	4,878.88	4,000
	EXPENSES	**989,252.10**	**1,128,679.37**	**1,220,150.74**	**1,253,761**	**1,084,576.00**	**1,368,479**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget

PLANNING / ZONING

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
414.124	Zoning Off.Salary	70,607.55	83,969.00	99,952.50	108,806	96,251.78	113,159
414.125	Assistant Code Official	71,153.65	0.00	0.00	0	0.00	0
414.130	ZHB Salary	3,315.00	3,120.00	3,900.00	3,900	3,250.00	3,900
414.131	Planning Commission Pay	1,450.00	900.00	1,040.00	4,200	0.00	4,200
414.132	Fire Inspector	18,957.12	19,525.80	20,111.52	0	0.00	0
414.140	Zoning Clerk	16,996.79	16,767.75	17,659.76	19,571	17,227.15	20,378
414.156	Codes Healthcare	34,547.85	38,772.07	54,378.35	59,779	54,896.94	66,155
414.161	FICA - 7.65%	13,703.70	8,729.48	10,798.14	10,440	8,830.56	10,835
414.210	Planning Supplies	6,206.26	1,956.71	3,152.44	10,000	997.94	10,000
414.231	Vehicle Fuel	577.05	1,514.52	2,459.14	2,500	1,913.45	2,700
414.250	Vehicle Maintenance	4,728.81	1,081.57	624.93	3,500	101.42	3,500
414.302	Elec. Inspections	43,458.06	70,815.92	7,547.94	10,000	1,904.00	5,000
414.313	Consultant	80,049.49	15,676.59	2,400.68	8,000	0.00	0
414.314	Planning / Zoning Legal	12,756.50	9,085.00	23,501.90	18,000	25,447.50	20,000
414.315	Code Expenses	3,009.54	4,915.45	1,645.15	5,000	4,443.91	5,000
414.316	Stenographer	2,473.05	1,720.00	2,965.00	2,500	1,500.00	2,500
414.321	Telephone	2,972.55	3,037.64	2,330.46	3,750	1,549.26	3,750
414.322	GPS for Vehicles	0.00	420.59	492.70	455	379.00	493
414.325	Postage	1,575.87	663.17	450.87	2,000	474.99	1,500
414.341	Advertising	1,885.73	2,141.78	1,792.56	3,000	1,790.70	3,000
414.460	Dues-Conferences	3,112.56	9,616.45	6,067.85	8,000	3,343.00	8,000
414.461	Certification Tests	2,128.00	1,080.20	2,434.30	3,500	1,635.00	3,500

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
414.700	Demolition / Repair to Buildings	10,000.00	0.00	0.00	0	0.00	10,000
414.701	Computer Costs	471.34	2,532.95	1,757.57	2,500	0.00	2,500
414.709	Copier / Printer			0.00	3,700	3,351.60	3,700
414.751	Computer Software	7,826.06	10,653.02	5,614.29	25,000	5,726.00	25,000
	EXPENSES	**413,962.53**	**308,695.66**	**273,078.05**	**318,101**	**235,014.20**	**328,771**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Number	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
-----EMERGENCY MANAGEMENT-----							
415.120	Emergency Management Coordinator	0.00	0.00	0.00	0	0.00	2,000
415.161	FICA - 7.65%	0.00	0.00	0.00	0	0.00	153
415.220	Operating Supplies	2,579.90	2,307.00	3,250.00	3,000	0.00	3,000
415.321	Telephone	0.00	0.00	0.00	0	0.00	0
	Header Total	**2,579.90**	**2,307.00**	**3,250.00**	**3,000**	**0.00**	**5,153**
-----CIVIL SERVICE COMMISSION-----							
419.318	Legal	3,463.05	3,934.04	1,806.15	5,000	871.00	5,000
419.341	Advertising	303.65	410.51	204.21	500	130.95	500
419.461	Expenses	7,125.00	14,500.00	3,600.00	8,000	13,375.00	8,000
	Header Total	**10,891.70**	**18,844.55**	**5,610.36**	**13,500**	**14,376.95**	**13,500**
-----HEALTH DEPARTMENT-----							
421.120	Officer Salary	17,167.08	17,682.12	18,212.52	18,759	15,632.50	19,322
421.140	Secretary	1,978.68	2,035.88	2,097.08	2,162	1,799.50	2,227
421.161	FICA - 7.65%	1,462.18	1,506.58	1,551.93	1,600	1,331.91	1,648
421.220	Operating Supplies	88.36	1,462.77	688.43	750	657.00	750
	Header Total	**20,696.30**	**22,687.35**	**22,549.96**	**23,271**	**19,420.91**	**23,947**

EXPENSES	**34,167.90**	**43,838.90**	**31,410.32**	**39,771**	**33,797.86**	**42,600**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
PUBLIC WORKS DEPARTMENT							
----- COMPOSTING -----							
427.131	Staff Wages	9,405.76	25,644.65	29,216.72	25,000	30,448.77	32,000
427.450	Contracted Services	949,582.87	970,262.34	1,016,365.19	1,506,991	1,209,087.22	1,455,523
427.510	Refunds - Ref. Collect.	0.00	759.80	385.00	0	970.00	500
427.700	Processing Charges	999.88	13,267.88	994.10	5,000	4,031.32	5,000
	Header Total	**959,988.51**	**1,009,934.67**	**1,046,961.01**	**1,536,991**	**1,244,537.31**	**1,493,023**
-----GENERAL OPERATING EXPENSES-----							
430.122	Director Salary (39%)	53,676.55	38,719.20	38,953.85	40,360	35,602.74	44,850
430.123	Asst. Direct Salary	0.00	0.00	0.00	0	0.00	0
430.124	Code Inspect Salary	11,767.92	13,994.77	16,658.75	18,134	16,042.04	18,860
430.130	Public Works Wages	528,850.95	524,112.05	515,110.42	510,328	414,857.58	494,472
430.137	Mechanic Wages	126,105.25	121,772.65	147,387.04	131,340	119,229.40	135,908
430.140	Clerical	10,181.15	11,178.50	11,773.11	12,547	11,484.81	13,065
430.156	DPW Healthcare	300,705.19	248,452.75	251,902.75	255,541	233,829.32	272,681
430.161	FICA - 7.65%	62,430.86	61,078.32	60,791.23	61,635	50,078.51	61,906
430.183	DPW Overtime	47,945.74	27,740.48	27,113.26	59,875	29,909.80	61,514
430.205	Workplace Safety	2,603.86	2,457.89	1,959.64	3,000	3,648.49	5,000
430.220	Operating Supplies	9,577.67	10,446.71	14,993.66	16,660	18,683.57	16,660
430.231	Vehicle Fuel	39,715.86	52,795.56	35,001.37	55,000	28,272.33	45,000
430.237	Mechanic Tools	2,278.33	1,847.22	1,093.76	5,500	1,343.14	5,500
430.250	Vehicle Repair-Maint.	67,902.45	42,017.10	60,168.17	66,664	35,994.32	72,000
430.310	Janitorial / Cusodial			0.00	1,617	1,558.32	1,617
430.321	Telephones	5,905.94	3,523.23	3,816.54	5,000	3,685.91	5,000
430.322	GPS / Cameras			0.00	7,500	5,378.00	7,500

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
430.327	Radio Maintenance	433.00	0.00	637.67	3,000	0.00	3,000
430.361	Electric for 2 Garages	9,676.93	11,287.13	9,686.07	13,200	10,885.75	16,196
430.362	Natural Gas	3,157.30	3,096.24	2,761.17	4,000	3,149.81	8,000
430.367	Fuel Oil	4,252.91	3,627.10	2,953.83	4,500	2,549.57	4,500
430.373	Bldg Maint. / Repair	12,377.50	9,278.42	11,216.35	14,000	9,756.86	14,300
430.374	Mechanic Diagnostics	742.53	820.44	0.00	800	0.00	800
430.440	Uniforms & Shoes	3,804.96	3,402.82	6,822.72	6,000	2,215.52	6,000
430.441	CDL Test - Drug / Alch.	1,109.49	12,565.41	11,425.64	15,000	368.16	15,000
430.460	Training	3,191.54	5,000.00	3,181.90	5,000	2,549.00	5,000
430.701	Internet	2,185.68	2,060.00	2,016.00	2,000	1,832.00	2,100
430.751	Software Costs	20,000.00	1,695.39	4,298.87	15,000	7,212.20	22,000
	Header Total	**1,330,579.56**	**1,212,969.38**	**1,241,723.77**	**1,333,201**	**1,050,117.15**	**1,358,428**
-----STREET CLEANING-----							
431.130	Wages	3,423.19	5,939.32	8,703.07	8,102	4,243.51	8,555
	Header Total	**3,423.19**	**5,939.32**	**8,703.07**	**8,102**	**4,243.51**	**8,555**
-----TRAFFIC LIGHTS & STREET SIGNS-----							
433.220	Sign Maint-Supplies	2,924.64	5,859.50	925.10	8,853	5,529.34	8,000
	Header Total	**2,924.64**	**5,859.50**	**925.10**	**8,853**	**5,529.34**	**8,000**
-----CURB / SIDEWALK-----							
435.100	Borough Property	0.00	45,845.00	145,000.00	90,000	76,825.00	110,000
435.300	Contractor Reimb	(736.00)	(990.00)	(925.00)	0	(420.00)	0
	Header Total	**(736.00)**	**44,855.00**	**144,075.00**	**90,000**	**76,405.00**	**110,000**

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

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
438.245	Asphalt Patch Mat.	0.00	0.00	206.23	0	0.00	0
438.250	Street Weed Spraying	456.15	510.45	500.00	2,000	2,000.00	2,000
	Header Total	**456.15**	**510.45**	**706.23**	**2,000**	**2,000.00**	**2,000**
439.246	Crack Sealing	5,028.20	3,522.25	6,896.50	8,000	7,588.85	8,000
439.247	Equipment Rental	1,149.26	1,011.58	1,493.00	2,500	2,365.52	2,500
	Header Total	**6,177.46**	**4,533.83**	**8,389.50**	**10,500**	**9,954.37**	**10,500**
	EXPENSES	**2,302,813.51**	**2,284,602.15**	**2,451,483.68**	**2,989,647**	**2,392,786.68**	**2,990,506**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget

PARKS AND RECREATION

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
-----SWIMMING POOL-----							
452.120	Pool Manager	14,425.21	14,385.45	15,977.00	15,759	16,421.60	16,750
452.139	Lifeguard Wages	71,982.71	67,826.47	65,443.94	76,000	71,960.49	78,000
452.161	FICA - 7.65%	6,610.18	6,289.23	6,228.78	7,020	6,817.98	7,248
452.200	Swim Lessons		3,770.00	1,355.00	4,000	(39.96)	1,500
452.220	Pool Supplies	2,847.69	3,685.30	10,484.67	10,000	9,905.93	10,000
452.221	ID Picture-Swim Tag	78.45	555.30	420.32	1,000	233.33	1,000
452.222	Pool Tools and Equipment	713.64	6,012.10	2,316.71	4,000	3,321.65	7,300
452.230	Swimming Pool Events					74.50	500
452.300	Water Quality Service/Chemicals	21,836.32	37,135.55	25,420.02	26,000	17,002.42	22,000
452.310	Bath Mat Lease	2,532.92	3,147.45	2,087.18	3,150	2,467.93	3,150
452.321	Telephone	247.15	278.52	282.21	290	258.61	290
452.361	Electric	7,286.86	8,893.14	8,914.16	10,800	10,519.87	13,252
452.373	Pool-Build. Maint	5,132.62	7,886.80	6,420.84	8,500	10,670.92	17,000
452.460	Training	750.00	750.00	780.53	1,500	195.00	1,500
452.814	Pool Improvements - paint	4,247.31	5,105.55	5,617.46	8,500	11,902.79	9,200
	Header Total	**138,691.06**	**165,720.86**	**151,748.82**	**176,519**	**161,713.06**	**188,690**
----- PARKS -----							
454.122	Public Wks Cord. (8%)	11,010.64	7,942.40	7,990.68	8,279	7,303.02	9,200
454.123	Parks and Facilities Director		21,201.90	86,686.40	12,173	8,820.00	0
454.130	Wage- Full/Part time	80,113.55	129,865.36	183,359.21	217,189	193,612.71	207,046
454.134	Refreshment Stand Wages	27,679.61	26,391.32	29,336.16	32,000	31,990.81	32,000
454.135	Refreshment Stand Supplies	28,884.17	24,097.13	27,734.73	28,000	24,179.85	29,000
454.156	Health Insurance	(515.74)	71,533.45	132,757.74	41,867	42,534.59	73,372

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
454.161	FICA - 7.65%	10,456.86	14,511.87	23,916.49	21,644	18,856.23	20,007
454.183	Overtime	19,372.46	1,498.84	5,746.36	13,284	6,018.24	13,284
454.220	Supplies-Equipment	5,768.80	7,325.84	2,083.35	10,000	10,892.64	10,000
454.221	Athletic Field Supplies	0.00	0.00	1,519.48	3,000	0.00	3,000
454.222	Field Maintenance	19.49	0.00	2,682.00	6,000	3,698.20	6,000
454.223	Tools and Equipment	123.29	2,339.94	1,454.61	2,500	2,500.00	2,500
454.231	Gasoline / Diesel	1,373.54	4,589.07	4,414.15	6,000	4,363.78	6,000
454.250	Repairs-Vehicles	2,845.62	3,974.75	3,449.63	6,000	1,257.70	6,000
454.300	Special Ent.Commit	11,834.30	14,969.31	17,938.77	18,000	17,028.57	18,000
454.321	Telephones	999.22	1,141.43	1,957.72	1,300	930.78	2,000
454.361	Electric Pk Facilities	14,911.73	14,008.96	15,997.97	18,000	16,406.28	22,086
454.362	Natural Gas - Long Building	234.21	257.21	261.76	550	645.06	550
454.371	Lawn Maintenance	94,773.98	95,721.78	97,636.14	97,636	97,636.14	99,000
454.373	Building Maint.	7,233.41	7,817.41	3,099.07	14,500	12,781.84	14,500
454.375	Park Upgrades / Fixtures	1,576.70	0.00	3,834.54	5,500	5,256.80	5,500
454.415	Pavilion Refunds	550.00	137.50	300.00	500	17,600.00	0
454.455	Weed Spraying	325.00	1,179.55	1,075.00	1,500	1,545.00	2,000
454.460	Training	680.00	1,100.91	3,181.23	2,500	1,535.00	2,500
454.500	Community Garden Commission	1,565.09	1,495.00	2,882.87	3,000	216.21	3,000
454.600	Maint. Other Parks	11,760.48	19,873.82	26,207.86	29,500	28,002.93	29,500
454.701	Computer Costs	4,123.03	4,070.19	8,590.62	7,500	4,451.18	7,500
454.724	Safety Issues	0.00	0.00	40.50	500	0.00	500
454.751	Software Costs	5,000.00	4,800.00	4,800.00	10,000	4,875.00	10,000
	Header Total	**342,699.44**	**481,844.94**	**700,935.04**	**618,422**	**564,938.56**	**634,045**
	EXPENSES	**481,390.50**	**647,565.80**	**852,683.86**	**794,940**	**726,651.62**	**822,735**

THE BOROUGH OF EMMAUS
GENERAL FUND EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
--- SHADE TREE COMMISSION -----							
455.100	Operating Expense	1,800.00	50.00	4,846.90	12,500	2,600.00	12,500
	Header Total	**1,800.00**	**50.00**	**4,846.90**	**12,500**	**2,600.00**	**12,500**
----- LIBRARY -----							
456.130	Public Works Wages	1,067.99	264.98	1,969.80	2,894	548.53	3,055
456.161	FICA - 7.65%	81.58	20.27	150.69	221	41.96	234
456.350	Flood Insurance	998.00	585.00	800.00	968	0.00	882
456.373	Maintenance / Repairs	1,327.78	819.10	2,172.89	2,000	2,495.76	2,000
456.520	Local Government Support	117,800.55	121,344.00	140,000.00	140,000	128,333.26	0
	Header Total	**121,275.90**	**123,033.35**	**145,093.38**	**146,083**	**131,419.51**	**6,171**
----- ECONOMIC & COMMUNITY DEVELOPMENT -----							
457.501	Civic Celebrations	11,228.03	9,134.68	9,861.24	9,000	5,838.56	30,000
457.505	Payment for Trout Stocking	550.00	0.00	1,653.00	1,800	1,596.50	1,800
457.506	Main St. Mgr Program	3,016.55	150.55	0.00	0	0.00	0
457.507	General Economic Development	12,208.05	2,601.22	0.00	8,000	0.00	8,000
	Header Total	**27,002.63**	**11,886.45**	**11,514.24**	**18,800**	**7,435.06**	**39,800**
-----CONTINGENCY EQUITY RESERVE -----							
480.501	Contingency Account	0.00	0.00	0.00	465,386	0.00	895,793
	Header Total	**0.00**	**0.00**	**0.00**	**465,386**	**0.00**	**895,793**
-----TRANSFERS -----							
492.023	Transfer to Debt Service	183,008.92	985,212.78	955,939.74	921,703	897,295.14	0
492.030	Transfer to Capital Fund	666,669.44	570,207.78	1,753,121.88	639,482	53,000.00	843,244

492.035	Transfer to Liquid Fuels			1,523.14	0	0.00	0
	Transfer to Furnace Dam						
492.050	Savings	0.00	0.00	0.00	0	0.00	0
492.411	Transfer to Fire	0.00		0.00	0	0.00	0
492.412	Transfer to Ambulance - Capital	0.00	725.00	0.00	0	0.00	0
492.700	Transfer to Building Demolition	0.00	0.00	0.00	0	0.00	0
	Header Total	**849,678.36**	**1,556,145.56**	**2,710,584.76**	**1,561,185**	**950,295.14**	**843,244**

EXPENSES	**999,756.89**	**1,691,115.36**	**2,872,039.28**	**2,203,954**	**1,091,749.71**	**1,797,508**

GENERAL FUND TOTALS

TOTAL REVENUES	**14,325,218.86**	**15,036,972.52**	**15,281,630**	**15,029,738**	**15,580,280.81**	**14,828,264**
TOTAL EXPENSES	**11,471,583.29**	**12,651,852.25**	**14,573,352**	**15,021,897**	**12,155,625.62**	**14,828,264**
Surplus / Deficit	**2,853,635.57**	**2,385,120.27**	**708,278.35**	**7,841**	**3,424,655.19**	**0**

THE BOROUGH OF EMMAUS

FIRE FUND

FIRE REVENUE

FUND 03

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- TAXES-REAL ESTATE -----							
301.100	Real Est Tax	1,123,615.50	1,136,243.78	1,147,001.28	1,488,820	1,513,043.56	1,184,722
301.200	Prior Year	7,543.31	20,652.35	13,675.13	10,000	19,717.97	10,000
301.400	Delinquent Real Est. Tax	11,312.57	7,216.15	18,704.94	10,000	14,932.30	10,000
301.600	Interim	0.00	0.00	0.00	0	0.00	0
	Header Total	**1,142,471.38**	**1,164,112.28**	**1,179,381.35**	**1,508,820**	**1,547,693.83**	**1,204,722**
----- FUND BALANCE -----							
340.120	Fund Balance	164,214.61	277,240.60	205,800.94	140,000	245,150.02	400,000
	Header Total	**164,214.61**	**277,240.60**	**205,800.94**	**140,000**	**245,150.02**	**400,000**
----- INTEREST -----							
341.010	Interest	878.48	4,917.27	7,354.25	1,500	3,401.56	1,500
	Header Total	**878.48**	**4,917.27**	**7,354.25**	**1,500**	**3,401.56**	**1,500**
-----GRANTS -----							
354.015	Federal Grants - FEMA	4,761.90	190,476.19	0.00	24,000	0.00	25,000
354.050	County Grants					180,012.00	0
354.070	State Grants	0.00	15,000.00	116,368.42	100,000	15,461.31	20,000
	Header Total	**4,761.90**	**205,476.19**	**116,368.42**	**124,000**	**195,473.31**	**45,000**
-----OTHER INTERGOVERNMENTAL REVENUE -----							
355.130	Fire Relief Aid	69,144.89	68,609.71	70,545.79	60,000	76,137.80	60,000
	Header Total	**69,144.89**	**68,609.71**	**70,545.79**	**60,000**	**76,137.80**	**60,000**

----- FIRE PROTECTION REVENUES -----							
358.110	Fire Protection Revenues	7,113.38	12,253.88	12,270.65	7,000	10,209.88	7,000
358.200	Fire Inspections				10,000	15,595.00	15,000
	Header Total	**7,113.38**	**12,253.88**	**12,270.65**	**17,000**	**25,804.88**	**22,000**
-----DONATIONS -----							
367.411	Donations	6,075.00	11,200.00	2,425.00	5,000	2,650.00	2,500
	Header Total	**6,075.00**	**11,200.00**	**2,425.00**	**5,000**	**2,650.00**	**2,500**
----- MISCELLANEOUS RECEIPTS -----							
380.100	Misc. Revenue	4,388.50	3,265.00	200.00	6,100	0.00	200
380.150	Sale of Property	0.00	0.00	0.00	75,000	50,250.00	0
380.200	Traning Facility Rental		0.00	6,875.00	500	6,000.00	2,000
	Header Total	**4,388.50**	**3,265.00**	**7,075.00**	**81,600**	**56,250.00**	**2,200**
----- OTHER FINANCING SOURCES -----							
389.000	Interfund Transfer	0.00	0.00	0.00	0	0	480,129
	Header Total	**0.00**	**0.00**	**0.00**	**0**	**0.00**	**480,129**
----- LOAN PROCEEDS -----							
393.100	Loan Proceeds	0.00	0.00	0.00	0	0	924,552
	Header Total	**0.00**	**0.00**	**0.00**	**0**	**0.00**	**924,552**
	REVENUES	**1,399,048.14**	**1,747,074.93**	**1,601,221.40**	**1,937,920**	**2,152,561.40**	**3,142,603**

FIRE EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget

FIRE DEPARTMENT EXPENSES

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

411.120	Director Emerg. Services - 75%	70,391.94	72,960.18	76,519.29	99,000	85,210.92	102,960
411.121	Deputy Director	85,864.80	89,239.34	91,249.08	0	0.00	0
411.122	Borough Manager - 6%	0.00	8,638.72	9,970.89	10,633	9,406.54	11,072
411.123	Treasurer - 6%	0.00	5,484.24	5,696.15	5,912	5,230.20	6,208
411.124	Assistant Manager - 7%	0.00	6,066.76	6,395.36	0	743.07	0
411.132	Fire Inspector			0.00	20,715	17,262.40	21,336
411.133	Part-Time Paid	391,785.57	483,050.34	495,902.79	539,545	454,815.37	555,731
411.134	Extra Duty Pay	13,106.98	16,062.68	17,339.48	18,000	23,959.41	20,000
411.135	EMS Driver	0.00	573.21	2,605.02	2,000	724.87	3,000
411.140	Clerk	24,925.79	27,682.67	29,031.80	54,713	47,989.25	63,763
411.156	BC/BS	28,947.84	21,189.03	21,277.99	57,343	52,710.22	63,408
411.158	Life Ins	1,054.68	1,107.70	1,116.12	1,196	765.17	801
411.160	Employee Pension	0.00	63,335.00	19,936.00	18,435	18,435.00	8,419
411.161	FICA	44,693.05	54,221.09	56,141.51	57,415	49,474.79	59,981
411.162	Unemploy Comp	1,291.70	1,345.22	1,410.69	1,359	1,375.56	1,400
411.191	Uniforms	6,712.13	7,496.50	6,685.09	10,000	4,284.52	8,000
411.205	Workplace Safety	539.18	500.00	415.00	500	115.00	500
411.210	Office Supplies	1,832.61	2,746.84	2,189.26	3,000	1,124.23	3,000
411.213	Minor Equip	217.54	347.05	144.57	300	186.46	300
411.220	Operating Supplies	5,363.27	6,033.05	3,317.65	5,000	1,000.09	5,000
411.221	Fire Police	571.95	411.00	246.91	500	505.58	500
411.222	Chemicals	3,096.00	3,537.52	1,485.05	2,500	88.53	2,500
411.226	Janitorial	3,103.24	3,799.59	5,586.20	8,000	5,718.03	8,000
411.231	Fuel	13,837.71	16,767.25	9,361.02	13,000	6,317.89	13,000
411.250	Vehicle Repair	17,703.99	22,937.94	19,085.14	21,000	19,640.97	23,000
411.314	Legal Expenses	10,610.20	0.00	0.00	3,000	0.00	1,500
411.321	Telephone	5,890.14	5,932.60	4,792.67	8,000	4,782.60	8,000
411.322	GPS Dash Cams	0.00	996.18	1,167.40	1,006	898.00	1,200
411.328	Liability Insurance	15,865.00	18,032.00	19,059.00	20,393	19,487.00	20,851
411.331	Mileage	0.00	0.00	0.00	250	0.00	0
411.350	Auto Insurance	8,944.80	9,486.45	10,268.85	11,062	11,067.45	12,884

411.354	Work Comp. Insurance	31,069.96	28,064.80	37,406.20	39,000	47,338.08	53,045
411.359	Insurance Broker	3,480.00	3,480.00	3,480.00	3,650	3,600.00	3,650
411.361	Electric	12,795.66	20,419.68	18,693.23	22,200	17,381.58	27,239
411.362	Natural Gas	2,425.79	2,657.00	5,432.58	7,700	4,506.04	7,700
411.372	Training Ground Maint	4,405.66	4,079.32	4,865.74	6,000	6,820.10	10,000
411.373	Building Maint	2,611.27	7,457.09	3,549.76	7,000	7,776.20	7,000
411.374	Equipment Inspections	12,122.22	9,450.85	12,400.74	12,000	10,591.42	12,000
411.420	Memberships, Dues, Prof. Dev.	1,211.45	1,063.50	1,060.50	1,500	467.74	1,500
411.460	Training	9,547.23	8,090.34	15,134.63	15,000	10,026.62	12,000
411.461	Fire Prevent Training	1,527.72	1,751.25	1,647.00	1,700	1,526.25	1,700
411.474	Equipment Grant Purchase	5,022.60	18,996.00	24,780.00	39,375	15,461.31	54,200
411.501	Contingency Account	0.00	0.00	0.00	193,994	0.00	219,173
411.530	Fireman's Relief	69,144.89	68,609.71	70,545.79	60,000	76,137.80	60,000
411.733	Radios	5,763.20	2,016.90	6,265.78	8,500	35.60	8,500
411.734	Computers	15,245.86	23,610.60	21,888.75	26,200	17,183.01	23,000
411.750	Apparatus Equipment	9,636.15	5,000.00	2,564.00	5,000	1,094.79	5,000
411.751	Hoses / Nozzles	5,075.00	10,514.94	10,625.00	10,500	0.00	5,000
411.752	SCBA Cylinders	8,480.76	7,972.64	6,971.87	9,000	8,403.01	9,000
411.753	Rescue Equipment	8,191.77	8,242.77	7,320.13	8,000	0.00	8,000
411.754	Misc Equip	67.86	97.00	93.23	200	132.92	200
411.776	Recruitment & Retention		0.00	3,347.34	2,500	720.39	2,500
	Header Total	**964,175.16**	**1,181,554.54**	**1,176,468.25**	**1,472,796**	**1,072,521.98**	**1,556,722**

----- CAPITAL EXPENSES -----

411.745	Vehicles	55,700.10				3,500.00	
411.756	Building Repairs / Upgrades					0.00	
411.757	Bunker Gear	1,696.89	6,696.30	5,906.00	13,000	6,347.22	20,000
411.759	Fire Hydrant Supplies	543.69	559.77	611.19	1,000	287.91	1,000
411.762	Hand Tools	2,507.95	601.00	825.05	2,500	993.58	2,500
411.764	EMS Supplies for fire apparatus	1,483.18	942.96	3,051.49	2,500	1,696.81	2,500
411.765	Fire Grant Expenses					0.00	
411.766	Technology Upgrades					0.00	
411.767	Venture Scout Program	0.00				0.00	
411.771	Training Props		8,287.34	885.00	1,000	103.56	1,000
411.774	Fire Training Grounds Upgrades			200.51	180,000	172,501.00	0

411.777	Equipment - Capital					0.00	54,200
411.837	Fire Apparatus					0.00	1,404,681
411.838	New Server				10,000	0.00	
	Header Total	**61,931.81**	**17,087.37**	**11,479.24**	**210,000**	**185,430.08**	**1,485,881**

-----INTERFUND TRANSFERS -----

411.300	Transfer to Capital		190,476.19			0.00	
411.493	Transfer to Escrow for Apparatus	50,000.00	100,000.00	100,000.00	200,000	200,000.00	100,000
492.023	Transfer to Debt Service	33,123.89	33,123.89	33,123.89	33,124	31,193.37	0
492.494	Transfer to Radio Savings	10,000.00	15,000.00	35,000.00	22,000	0.00	0
411.800	Fire Vehicle Loans					0.00	
	Header Total	**93,123.89**	**338,600.08**	**168,123.89**	**255,124**	**231,193.37**	**100,000**

EXPENSES	**1,119,230.86**	**1,537,241.99**	**1,356,071.38**	**1,937,920**	**1,489,145.43**	**3,142,603**

Revenues	1,399,048.14	1,747,074.93	1,601,221.40	1,937,920	2,152,561.40	3,142,603
Expenses	1,119,230.86	1,537,241.99	1,356,071.38	1,937,920	1,489,145.43	3,142,603
Surplus / Deficit	**279,817.28**	**209,832.94**	**245,150.02**	**0**	**663,415.97**	**0**

THE BOROUGH OF EMMAUS
SPECIAL ROAD PROJECTS FUND
FUND 04

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
REVENUES							
----- ROAD PROJECT REVENUE -----							
301.100	Real Est Tax	0.00	260,328.08	262,904.93	255,000	262,278.50	255,000
301.200	Prior Year	0.00	0.00	3,134.48	2,000	4,519.55	2,000
301.400	Delinquent Real Est. Tax	0.00	0.00	2,550.66	2,000	2,804.57	2,000
301.600	Interim Taxes	0.00	0.00	0.00	0	0.00	0
340.120	Cash Balance Forward	0.00	0.00	912,446.98	50,000	315,521.50	325,000
341.010	Interest	0.00	2,118.90	18,469.35	2,000	4,756.86	5,500
392.010	Transfer from General Fund	0.00	0.00	0.00	0	0.00	0
392.300	Transfer from Capital Fund	0.00	850,000.00	0.00	0	0.00	600,000
	Header Total	**0.00**	**1,112,446.98**	**1,199,506.40**	**311,000**	**589,880.98**	**1,189,500**
EXPENSES							
----- ROAD PROJECTS -----							
439.000	Contracted Services	0.00	200,000.00	883,984.90	225,000	226,524.76	216,000
439.247	Equipment Purchase / Rental	0.00	0.00	0.00	36,000	0.00	0
439.313	Engineering	0.00	0.00	0.00	0	0.00	0
439.314	Permitting	0.00	0.00	0.00	0	0.00	0
439.245	Road Materials	0.00	0.00	0.00	0	0.00	203,000
480.501	Contingency				50,000	0.00	770,500
	Header Total	**0.00**	**200,000.00**	**883,984.90**	**311,000**	**226,524.76**	**1,189,500**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Revenues	0.00	1,112,446.98	1,199,506.40	311,000	589,880.98	1,189,500
Expenses	0.00	200,000.00	883,984.90	311,000	226,524.76	1,189,500
Surplus / Deficit	**0.00**	**912,446.98**	**315,521.50**	**0**	**363,356.22**	**0**

THE BOROUGH OF EMMAUS
STREET LIGHT FUND
FUND 05

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
REVENUES							
----- STREET LIGHT REVENUE -----							
301.100	Street Light Real Estate Tax	0.00	122,038.69	130,622.58	127,000	130,319.71	129,000
301.200	Prior Year Taxes	0.00	0.00	1,469.41	1,000	2,245.66	1,000
301.400	Delinquent Real Est. Tax	0.00	0.00	1,222.69	500	1,350.94	500
301.600	Interim Taxes	0.00	0.00	0.00	0	0.00	0
340.120	Cash Balance Forward	0.00	0.00	0.00	12,000	8,282.84	13,600
341.010	Interest	0.00	165.01	456.84	100	161.59	100
392.010	Transfer from General Fund	0.00	0.00	0.00	0	0.00	0
	Header Total	**0.00**	**122,203.70**	**133,771.52**	**140,600**	**142,360.74**	**144,200**
EXPENSES							
----- STREET LIGHT EXPENSES -----							
434.100	Street Lighting	0.00	126,275.28	125,488.68	127,000	113,057.59	129,000
480.501	Contingency				13,600	0.00	15,200
	Header Total	**0.00**	**126,275.28**	**125,488.68**	**140,600**	**113,057.59**	**144,200**

Revenues	0.00	122,203.70	133,771.52	140,600	142,360.74	144,200
Expenses	0.00	126,275.28	125,488.68	140,600	113,057.59	144,200
Surplus / Deficit	**0.00**	**-4,071.58**	**8,282.84**	**0**	**29,303.15**	**0**

THE BOROUGH OF EMMAUS
Library Fund
FUND 09

Account Number	Account Description	2025 Budget	2025 Actual	2026 Budget
REVENUES				
----- LIBRARY FUND REVENUE -----				
301.100	Real Est Tax			147,000
301.200	Prior Year			0
301.400	Delinquent Real Est. Tax			0
301.600	Interim Taxes			0
340.120	Cash Balance Forward			0
341.010	Interest			0
392.010	Transfer from General Fund			0
392.300	Transfer from Capital Fund			0
	Header Total	**0**	**0.00**	**147,000**
EXPENSES				
----- ROAD PROJECTS -----				
456.520	Local Government Support	0	0.00	147,000
480.501	Contingency			0
	Header Total	**0**	**0.00**	**147,000**

Revenues	0	0.00	147,000
Expenses	0	0.00	147,000
Surplus / Deficit	**0**	**0.00**	**0**

THE BOROUGH OF EMMAUS
WATER FUND
FUND 06

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
WATER REVENUE							
----- CASH AND RENTS -----							
340.120	Cash Balance	192,293.35	227,989.16	367,997.47	300,000	569,706.03	400,000
340.130	Transfer from PLGIT				92,760	0.00	200,000
	Header Total	**192,293.35**	**227,989.16**	**367,997.47**	**392,760**	**569,706.03**	**600,000**
----- INTEREST -----							
341.010	Interest	674.18	5,115.97	6,738.12	3,000	12,585.08	3,000
	Header Total	**674.18**	**5,115.97**	**6,738.12**	**3,000**	**12,585.08**	**3,000**
-----WATER USAGE FEES-----							
378.100	Water Usage Fees	1,099,220.20	1,305,369.85	1,307,472.93	1,471,408	1,222,841.28	1,651,395
	Header Total	**1,099,220.20**	**1,305,369.85**	**1,307,472.93**	**1,471,408**	**1,222,841.28**	**1,651,395**
-----MISCELLANEOUS REVENUE-----							
380.100	Misc Revenue	2,983.00	1,388.45	1,638.49	2,000	3,027.97	2,000
380.150	Sale of Equipment	0.00	0.00	14,025.00	0	2,883.00	0
380.160	Grants			0.00	400,000	0.00	705,101
383.110	Connection Fees	33,750.00	2,500.00	59,550.00	10,000	0.00	10,000
383.315	Final Bill / Certification Fees		3,028.45	3,704.56	3,000	3,825.88	3,000
383.400	PFAS Grant / Loan - PennVest		0.00	0.00	12,000,000	1,914,157.44	7,000,000
383.700	LCA Water Purchase	17,585.60	16,935.20	17,006.40	17,500	17,489.60	17,500
392.030	American Rescue Plan Transfer	0.00	0.00	520,269.13	1,100,000	0.00	0
	Header Total	**54,318.60**	**23,852.10**	**616,193.58**	**13,532,500**	**1,941,383.89**	**7,737,601**
----- CAPITAL RESERVE FUND -----							
393.010	Capital Infrastructure Revenue	0.00	246,785.35	273,943.24	362,059	312,383.14	417,059
	Header Total	**0.00**	**246,785.35**	**273,943.24**	**362,059**	**312,383.14**	**417,059**

	REVENUES	**1,346,506.33**	**1,809,112.43**	**2,572,345.34**	**15,761,727**	**4,058,899.42**	**10,409,055**

WATER EXPENSES

-----WATER DEPT. ADMINISTRATION -----							
448.120	Manager's Salary (20%)	28,419.90	28,795.82	33,236.09	35,445	31,355.21	36,907
448.121	Treasurer's Salary (15%)	16,220.70	13,710.60	14,240.24	14,781	13,075.05	15,520
448.122	PW Dir Wages (30%)	41,289.66	29,784.00	29,964.66	31,046	27,386.67	34,500
448.124	Public Wks Inspc	17,651.87	20,992.26	24,988.13	27,202	24,063.06	28,290
448.125	Assistant Borough Manager	14,470.50	14,300.22	15,074.90	0	1,751.54	0
448.130	Public Wks Wages	194,563.39	187,787.57	170,637.76	277,470	228,823.06	322,196
448.137	Mechanic Wages	7,005.82	6,765.02	8,188.15	7,297	6,623.82	7,551
448.140	Clerical Salaries	79,571.52	88,890.30	93,390.45	98,379	87,277.10	110,500
448.156	BC/BS	141,139.81	152,034.42	155,556.43	185,156	169,442.70	202,545
448.158	Life Insurance	2,025.38	2,870.73	2,680.94	2752	2,919.18	1,873
448.160	Employee Pension	115,155.00	86,366.00	42,721.00	39,503	39,503.00	18,007
448.161	FICA	31,062.89	30,069.98	30,130.72	38,903	33,035.14	43,832
448.162	Unemploy Comp	322.92	336.31	352.67	371	375.16	371
448.183	DPW Overtime	9,386.59	3,568.48	6,402.61	16,916	11,724.54	17,508
448.191	Uniforms / Shoes	1,164.40	652.70	868.48	1,000	692.02	1,000
448.195	Training- Dues	3,996.00	3,500.00	3,107.45	3,500	1,351.00	3,500
	Header Total	**703,446.35**	**670,424.41**	**631,540.68**	**779,721**	**679,398.25**	**844,101**
-----WATER DEPT. SUPPLIES / EQUIPMENT-----							
448.205	Workplace Safety	571.41	470.39	949.96	500	890.56	1,000
448.210	Office Supplies	1,469.40	1,562.02	786.42	1,500	494.60	1,500
448.220	Operating Supplies	10,566.33	17,408.43	11,544.07	13,170	7,576.97	13,000
448.222	Chemicals	18,322.00	31,507.75	33,630.45	30,000	30,708.45	40,000
448.231	Gasoline / Diesel	16,558.38	18,401.38	9,762.57	18,000	6,772.49	18,000
448.235	Roadway Patching	15,224.23	8,068.50	17,205.43	12,000	15,781.86	17,500
448.250	Vehicle Repair	7,156.95	4,350.98	4,748.53	7,500	3,257.59	5,500

	Header Total	**69,868.70**	**81,769.45**	**78,627.43**	**82,670**	**65,482.52**	**96,500**
-----WATER DEPT. SERVICES-----							
448.310	Janitorial Services	954.00	1,141.50	1,704.00	1,616	1,558.32	1,704
448.311	Auditing Services	2,893.75	4,473.75	3,881.25	3,750	4,062.50	4,625
448.313	Engineering	19,852.27	32,692.84	243,840.96	250,000	216,959.67	35,000
448.319	Computer Maint	9,658.99	7,034.97	7,665.08	9,500	14,611.57	15,000
448.321	Telephone	4,289.59	4,168.87	3,912.56	4,000	3,577.88	4,000
448.325	Postage	4,397.22	3,827.88	7,298.93	6,000	3,986.75	6,000
448.342	Printing Services	3,622.75	1,586.71	1,379.12	3,800	2,576.30	3,800
448.350	Auto Insurance	5,366.89	5,691.89	6,161.30	6,637	6,640.46	7,731
448.352	Multi-Peril Ins/Umbrella	2,560.80	2,496.46	2,496.46	2,778	2,741.05	2,950
448.354	Worker Comp Ins	17,717.68	13,358.44	14,804.28	19,400	19,477.56	22,415
448.355	Officials Liability	1,213.65	5,287.15	1,492.84	5,885	5,924.35	5,885
448.356	Equipment Insurance	4,710.25	5,029.19	8,399.52	11,315	12,200.64	11,500
448.359	Insurance Broker	2,480.00	2,480.00	2,480.00	2,600	2,600.00	2,600
448.361	Electrical Service	81,552.94	83,010.71	86,322.47	102,000	103,145.62	125,154
448.362	UGI Gas (Well #6)	1,832.65	1,953.91	1,973.39	2,750	2,357.99	2,750
448.363	Heating	4,127.78	3,520.44	2,866.93	4,000	2,474.58	4,000
448.373	Building Maint	4,881.79	2,826.93	1,525.09	5,885	3,240.28	5,000
448.375	DEP and Del. Basin Charges	20,703.00	20,762.00	20,798.00	20,800	20,831.00	20,800
448.376	Waterlines Materials	34,458.19	57,873.04	36,693.58	35,000	42,444.47	40,000
448.377	Pumping Equip Repair	13,418.59	19,843.51	8,939.56	20,000	17,416.58	20,000
448.378	Water Meter Repairs	0.00	0.00	0.00	0	0.00	0
448.379	Auto Dial Fees	4,295.00	4,295.00	4,295.00	4,295	4,380.90	4,295
448.380	LCA Hydrant Fees	397.47	524.85	556.47	600	286.49	600
448.xxx	PFAS Operating Costs					0	0
	Header Total	**245,385.25**	**283,880.04**	**469,486.79**	**522,611**	**493,494.96**	**345,809**
----- WATER DEPT. REFUNDS / REPAIRS -----							
448.415	Refunds	2,970.45	1,357.48	446.60	500	604.86	500
448.452	Contracting Equip Rep					0.00	
448.453	Water Sampling	25,042.90	30,915.89	32,928.98	37,000	23,446.00	37,000

	Header Total	**28,013.35**	**32,273.37**	**33,375.58**	**37,500**	**24,050.86**	**37,500**
----- WATER DEPT. CAPITAL OUTLAY -----							
448.702	Well # 4 Repairs / Upgrades						
448.703	Well # 6 Repairs / Upgrades				12,500	8,723.00	
448.704	Zone Scan Leak Detector	0.00	855.78		7,665	7,536.99	
448.761	Replacement Meters	27,538.81	54,922.76	100,053.73	92,760	87,316.69	100,000
448.762	Dump Truck			125,235.00		0.00	
448.763	Vehicles (utility)	0.00	15,000.00			0.00	
448.767	Leak Correlator				29,000	25,475.00	
448.768	Well # 7 Well Monitor Upgrade				18,500	18,500.00	
448.836	Replace Broken Street Valves	10,128.37	0.00	13,948.99	10,000	6,298.82	
448.845	PFAS Removal System		0.00	0.00	13,000,000	744,645.05	7,000,000
448.846	Well Pump Rebuild		0.00	0.00	35,000	35,000.00	35,000
448.850	Tools / Equipment		1,099.46		2,260	1,957.11	
448.851	Tank Rehab Program			412,688.00	450,000	289,622.48	1,340,569
448.xxx	Lead Service Line Replacement					0.00	75,000
448.xxx	Main Pump Station Repairs					0.00	20,000
	Header Total	**37,667.18**	**71,878.00**	**651,925.72**	**13,657,685**	**1,225,075.14**	**8,570,569**
----- CONTINGENCY FUND -----							
480.501	Contingency Fund	0.00	0.00	0.00	546,540	0.00	324,402
	Header Total	**0.00**	**0.00**	**0.00**	**546,540**	**0.00**	**324,402**
----- TRANSFER TO OTHER FUNDS -----							
492.023	Transfer to Debt Services		0.00			0.00	90,174
492.060	Transfer to Infrastructure Savings		244,187.14	137,683.11	135,000	87,554.18	100,000
492.600	Transfer to Meter Savings	25,000.00	25,000.00	0.00	0	4,838.00	0
	Header Total	**25,000.00**	**269,187.14**	**137,683.11**	**135,000**	**92,392.18**	**190,174**

EXPENSES	1,109,380.83	1,409,412.41	2,002,639.31	15,761,727	2,579,893.91	10,409,055

WATER FUND TOTALS						
TOTAL REVENUES	1,346,506.33	1,809,112.43	2,572,345.34	15,761,727	4,058,899.42	10,409,055
TOTAL EXPENSES	1,109,380.83	1,409,412.41	2,002,639.31	15,761,727	2,579,893.91	10,409,055
Surplus / Deficit	237,125.50	399,700.02	$569,706.03	(0)	1,479,005.51	0

SEWER FUND

FUND 08

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
SEWER REVENUES							
----- INTEREST / RENTS -----							
340.120	Beginning Cash Balance	51,761.83	228,828.73	585,076.44	770,000	825,230.49	1,000,000
341.010	Interest-PLGIT-Savings	984.55	5,733.28	18,804.27	5,000	22,539.01	10,000
	Header Total	**52,746.38**	**234,562.01**	**603,880.71**	**775,000**	**847,769.50**	**1,010,000**
----- SEWER USAGE FEES -----							
364.110	Connection Fees	33,750.00	65,000.00	77,200.00	30,000	0.00	30,000
364.120	Sewer Usage Fees	1,218,034.51	1,478,342.57	1,485,380.04	1,779,975	1,446,838.82	1,779,975
364.600	LCA Transport Charge	47,027.20	38,460.98	53,473.08	52,000	68,854.39	53,000
	Header Total	**1,298,811.71**	**1,581,803.55**	**1,616,053.12**	**1,861,975**	**1,515,693.21**	**1,862,975**
----- MISCELLANEOUS REVENUE -----							
380.100	Miscellaneous Revenues	0.00	0.00	0.00	500	142.95	0
380.150	Sale of Equipment	0.00	4,508.00	0.00	0	0.00	0
380.200	Sewer Camera Inspections	40,485.00	18,925.00	23,100.00	25,000	19,800.00	23,000
383.315	Final Bill / Certification Fees		2,828.43	3,454.55	2,500	3,278.28	3,000
392.080	Transfer from Capital Infrastructur	405,775.00	56,240.30	0.00	0	0.00	0
393.002	Loan Proceeds	0.00	0.00	0.00	4,000,000	0.00	0
394.070	State Grant	158,791.00	0.00	0.00	425,000	0.00	425,000
	Header Total	**605,051.00**	**82,501.73**	**26,554.55**	**4,453,000**	**23,221.23**	**451,000**
----- CAPITAL RESERVE FUND -----							
393.010	Capital Infrastructure Revenue	272,002.43	281,644.52	277,692.98	435,093	344,385.23	435,093
	Header Total	**272,002.43**	**281,644.52**	**277,692.98**	**435,093**	**344,385.23**	**435,093**

SEWER FUND

FUND 08

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
	REVENUES	**2,228,611.52**	**2,180,511.81**	**2,524,181.36**	**7,525,068**	**2,731,069.17**	**3,759,068**

SEWER EXPENSES

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- SEWER DEPT. ADMINISTRATION -----							
429.120	Manager's Salary (15%)	28,419.90	21,596.80	24,927.11	26,584	23,516.35	27,680
429.121	Treasurer's Salary (15%)	16,220.44	13,710.60	14,240.25	14,781	13,075.26	15,520
429.122	PW Director Wage (23%)	31,655.30	22,834.40	22,973.01	23,802	20,996.24	26,450
429.124	Code Inspector (15%)	17,651.88	20,992.32	24,988.12	27,202	24,062.83	28,290
429.125	Assistant Borough Manager (16.5	14,470.50	14,300.20	15,074.72	0	1,751.54	0
429.130	Public Works I- II Wages	193,998.62	187,787.28	168,835.25	277,470	227,716.55	252,683
429.137	Mechanic Wages	7,005.81	6,765.17	8,188.03	7,297	6,623.92	7,551
429.140	Sewer -Clerical Salaries	53,994.90	60,853.25	63,690.07	67,760	59,360.07	79,200
429.156	BC/BS	124,653.28	139,942.37	139,398.77	164,564	150,165.85	200,262
429.158	Life Insurance	2,003.13	2,831.14	2,639.73	2,752	2,879.91	1,844
429.160	Employee Pension	115,155.00	80,609.00	45,569.00	42,136	42,136.00	16,136
429.161	FICA - 7.65%	28,355.17	27,174.72	26,796.19	35,329	29,713.71	34,798
429.162	Unemployment Comp	322.92	336.31	352.67	371	375.16	371
429.183	DPW Overtime	9,370.23	3,584.56	7,120.16	16,916	11,724.25	17,508
429.191	Uniforms / Shoes	1,164.45	652.72	868.48	1,000	692.02	1,000
429.195	Training	3,389.00	2,992.62	6,899.90	7,000	6,874.40	7,500
	Header Total	**647,830.53**	**606,963.46**	**572,561.46**	**714,964**	**621,664.06**	**716,794**
----- SEWER DEPT. SUPPLIES / EQUIPMENT -----							
429.205	Workplace Safety	522.41	470.41	1,084.40	1,000	783.33	1,500

SEWER FUND

FUND 08

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
429.210	Office Supplies	1,405.27	1,533.50	637.15	1,500	396.63	1,500
429.220	Operating Supplies	3,867.69	3,976.33	5,734.01	6,500	5,993.70	6,500
429.221	Metering Pits Maint	603.90	1,000.00	3,509.10	1,000	4,910.85	5,000
429.231	Gasoline / Diesel	2,806.59	5,476.69	3,420.04	5,500	7,081.87	5,500
429.250	Vehicle Maintenance	4,049.23	12,338.90	9,015.90	12,000	8,806.71	12,000
	Header Total	**13,255.09**	**24,795.83**	**23,400.60**	**27,500**	**27,973.09**	**32,000**
----- SEWER DEPT. SERVICES -----							
429.310	Janitorial Services	954.00	1,141.50	1,704.00	1,616	1,558.32	1,705
429.311	Auditing Services	2,893.75	4,473.75	3,881.25	3,750	4,062.50	4,625
429.313	Engineering Services	13,192.20	10,788.15	61,254.44	80,000	76,995.83	80,000
429.319	Computer Maint	8,000.00	4,117.77	6,581.46	8,000	12,194.38	14,000
429.321	Telephone	2,094.51	1,909.19	1,533.64	2,650	1,362.54	2,650
429.325	Postage	4,397.21	3,827.89	5,203.40	4,500	3,971.47	5,300
429.326	Commercial Inland Marine / Port.	4,710.25	5,029.19	8,399.52	11,315	12,200.64	11,500
429.327	Radio Maintenance	0.00	0.00	0.00	500	0.00	500
429.342	Printing Services	2,871.97	1,487.32	1,379.13	2,200	1,763.06	2,200
429.350	Auto Insurance	5,366.89	5,691.89	6,161.30	6,637	6,640.46	7,731
429.352	Multi-Peril Ins/Umbrella	2,560.80	2,496.46	2,496.46	2,778	2,741.05	2,800
429.354	Worker's Comp	17,717.68	13,358.44	14,804.28	19,400	19,477.56	22,415
429.355	Public Official Liability	1,213.65	5,287.15	1,492.84	5,885	5,924.35	6,000
429.359	Insurance Broker	2,480.00	2,480.00	2,480.00	2,600	2,600.00	2,600
429.361	Electrical Services	1,269.85	1,329.45	1,277.92	1,800	1,565.23	2,209
429.362	UGI - Gas	1,022.13	1,155.58	887.27	2,650	1,443.60	2,650
429.363	Fuel Oil	4,127.78	3,520.42	2,866.92	4,000	2,474.57	4,000
429.364	Sewer Use Allentown	442,642.15	458,439.80	485,763.01	491,805	467,192.90	532,801
429.365	Sewer Use LCA	85,448.38	57,563.84	119,076.36	104,812	89,977.13	98,156
426.xxx	Additional LCA Costs (predicted by them)				0	0.00	0
429.373	Building Maint	0.00	947.24	0.00	1,000	5,979.37	1,000

SEWER FUND

FUND 08

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
429.374	Equipment Repair	1,035.72	732.25	7,634.05	17,400	12,404.62	11,000
429.376	Maint.Mains Service Line	2,995.86	1,445.14	1,927.72	7,000	2,390.73	7,000
	Header Total	**606,994.78**	**587,222.42**	**736,804.97**	**782,298**	**734,920.31**	**822,842**
-----SEWER DEPT. REFUNDS / REPAIRS -----							
429.415	Refunds	3,274.44	1,280.30	1,376.76	750	1,454.08	750
	Header Total	**3,274.44**	**1,280.30**	**1,376.76**	**750**	**1,454.08**	**750**
----- SEWER DEPT. CAPITAL OUTLAY -----							
429.474	Grant Expenses	405,775.00			615,000	109,101.29	
429.475	Loan Expenses - I & I Repairs	0.00	0.00	0.00	4,000,000	0.00	0
429.704	Root Cutter	539.50			3,000	4,347.31	
429.751	Technology Upgrades		647.73			0.00	
429.762	Dump Truck					0.00	
429.763	1-Ton Utility Truck (Sewer)					0.00	
429.765	Manhole Repairs	18,581.93	5,174.81			0.00	300,000
429.766	Utility Truck / Sewer Van					0.00	
429.766	CAT 420 Backhoe					0.00	
429.767	Pick-Up Truck					0.00	
429.805	I & I Elimination					0.00	100,000
429.844	Root Control	9,289.72	9,970.52	10,463.72	10,000	10,247.11	15,000
429.845	Push Camera Cable		2,386.96		2,500	2,631.87	
429.846	Sewer Main Replacement		177,519.99	62,057.25		0.00	
429.847	Manhole Riser Rings			9,698.65	10,000	8,174.96	10,000
429.848	Tools / Equipment			5,323.00	3,000	3,982.74	
	Header Total	**434,186.15**	**195,700.01**	**87,542.62**	**4,643,500**	**138,485.28**	**425,000**

SEWER FUND

FUND 08

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- CONTINGENCY FUND -----							
480.501	Contingency Fund	0.00	0.00	0.00	1,156,056	0.00	1,261,682
	Header Total	**0.00**	**0.00**	**0.00**	**1,156,056**	**0.00**	**1,261,682**
----- TRANSFERS -----							
492.023	Transfer to Debt Serv. Fund	0.00	0.00	0.00	0	0.00	0
492.080	Transf to Sewer Infrastructure	272,874.40	158,519.02	277,264.46	200,000	194,878.55	500,000
	Header Total	**272,874.40**	**158,519.02**	**277,264.46**	**200,000**	**194,878.55**	**500,000**
	EXPENSES	**1,978,415.39**	**1,574,481.04**	**1,698,950.87**	**7,525,068**	**1,719,375.37**	**3,759,068**

SEWER FUND TOTALS						
TOTAL REVENUES	**2,228,611.52**	**2,180,511.81**	**2,524,181.36**	**7,525,068**	**2,731,069.17**	**3,759,068**
TOTAL EXPENSES	**1,978,415.39**	**1,574,481.04**	**1,698,950.87**	**7,525,068**	**1,719,375.37**	**3,759,068**
Surplus / Deficit	**250,196.13**	**606,030.77**	**825,230.49**	**0**	**1,011,693.80**	**(0)**

THE BOROUGH OF EMMAUS
DEBT SERVICE FUND
FUND 23

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- DEBT REVENUE -----							
301.100	Real Est Tax						1,299,371
301.200	Prior Year						0
301.400	Delinquent Real Est. Tax						0
301.600	Interim Taxes						0
340.120	Cash Balance Forward						0
341.010	Interest						0
392.010	Transfer from General Fund	183,008.92	985,212.78	955,939.74	921,703	897,295.14	0
392.030	Transfer from Fire Fund	33,123.89	33,123.89	33,123.89	33,124	31,193.37	0
392.060	Transfer from Water Fund	0.00			0	0.00	90,174
392.080	Transfer from Sewer Fund	0.00		0.00	0	0.00	0
392.300	Transfer from Building Sale Savings	2,872,497.86			0	0.00	0
392.800	Transfer from GO Bond 2022	365,435.36			0	0.00	0
	REVENUES	**3,454,066.03**	**1,018,336.67**	**989,063.63**	**954,827**	**928,488.51**	**1,389,545**
409.762	Parking Lot Loan (matures 2053)			30,769.50	36,723	33,846.45	36,923
410.750	Police Server - (2019 matures 4/4/23)(2023 matures 1/27)	38,095.36	42,511.62	55,056.96	55,057	49,859.43	53,839
410.752	Police Firewall - (2023 - matures 10/26)		3,506.58	3,825.36	3,825	3,187.80	3,188
411.800	Fire Aerial Truck (matures 11/1/26)	11,583.12	11,583.12	11,583.12	11,583	10,617.86	9,653

411.801	2021 Fire Pumper Truck (matures May 2026)	21,540.77	21,540.77	21,540.77	21,541	21,540.77	21,541
412.750	2024 Ambulance (purchase price $251,562)(matures 9/2027)	0.00	0.00	61,276.13	48,877	48,876.68	48,777
414.250	Codes Vehicle (2019 Hyundai) Lease (matures 4/4/22)	600.00	0.00	0.00	0	0.00	0
430.752	2019 Dump Truck (matures 3/1/23)	41,472.00	10,368.00	0.00	0	0.00	0
430.754	2023 Dump Truck - $264,829 (5 year lease)(matures 2028)		88,599.16	46,978.56	46,979	43,063.68	46,979
430.761	2019 Wheel Loader (matures 2/2/26)	25,978.51	25,978.51	25,978.51	25,979	25,978.51	25,979
491.020	Bond Payment (mature 8/2051)	365,435.36	701,612.60	704,262.50	704,263	704,062.50	704,063
493.010	Payoff of ESSA Loan	2,872,497.86				0.00	
xxx.xxx	New Fire Truck (Deliver 2026)					0.00	211,360
xxx.xxx	Radio Loan (Lehigh County (matures 6/30/30)					0.00	136,970
xxx.xxx	New Ambulance (Deliver 2027)					0.00	
xxx.xxx	PFAS PennVest Loan					0.00	90,174
xxx.xxx	Contingency Account						99
	EXPENSES	**3,429,336.03**	**928,118.72**	**961,271.41**	**954,827**	**941,033.68**	**1,389,545**

DEBT SERVICE FUND						
TOTAL REVENUES	**3,454,066.03**	**1,018,336.67**	**989,063.63**	**954,827**	**928,488.51**	**1,389,545**
TOTAL EXPENSES	**3,429,336.03**	**928,118.72**	**961,271.41**	**954,827**	**941,033.68**	**1,389,545**
Difference:	24,730.00	90,217.95	27,792.22	0	(12,545.17)	0

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
REVENUES							
----- CAPITAL REVENUE -----							
340.120	Cash Balance Forward (special fur	4,191,921.73	9,817,766.55	1,100,000.00	639,482	0.00	385,926
341.010	Interest on Plgit	192,920.91	350,868.54	192,321.86		120,418.90	
391.000	Service Club Donations			7,725.64		1,012.15	
391.412	Ambulance Donations	5,000.00	15,425.00	1,130.50		15,738.65	
393.000	Transfer from Gen Fd	525,669.44	545,707.78	1,704,196.24		53,000.00	843,244
393.001	Transf from Cap Fd	141,000.00	24,500.00	144,000.00			300,000
393.002	Loan Proceeds	13,222,053.23					
393.003	Parking Lot Loan			400,000.00			
393.006	Transfer from Water Infrastructure		244,187.14	137,683.11		87,554.18	
393.011	American Rescue Plan	603,915.77					
393.015	Transfer from Sewer Infrastructure	272,874.40	158,519.02	277,264.46		194,878.55	
393.016	Park Study Grant					0.00	
393.017	Park Study Grant - Lehigh County					0.00	
393.018	Water Meter Savings	25,000.00	25,000.00			4,838.00	
393.020	Multimodal S. 2nd Street Grant	0.00	0.00	0.00			
393.020	Radio Savings	30,000.00	15,000.00	35,000.00			
393.021	PA DCNR Grant		0.00	0.00	318,411		318,411
393.024	Well Pump Rebuild					26,777.00	
393.130	Transfer from PLGIT			0.00	236,777		
393.411	Transfer from Fire	50,000.00	290,476.19	100,000.00		200,000.00	
393.412	Ambulance Grants	37,237.00		52,092.19	14,368		23,428
393.023	DPW Grants				0		200,000
	Header Total	**19,297,592.48**	**11,487,450.22**	**4,151,414.00**	**1,209,038**	**704,217.43**	**2,071,009**

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
EXPENSES							
----- GENERAL CAPITAL PROJECTS -----							
409.443	File Digitization Program / Technology Upgrades			33,234.50	30,000	22,707.27	10,000
409.444	Accounting Bill Printer			1,099.99		0.00	3,500
409.454	1803 House Roof Reimburse					0.00	
409.456	Library Upgrades				150,000	150,000.00	25,000
409.600	Historical Commission			25,000.00			
409.665	Police Station Upgrades	51,226.63	210,684.41	49,620.67			
409.666	Central Station Upgrades	1,826,538.80	2,860,178.22	158,610.60		3,518.00	
409.667	Town Hall Construction	2,654,655.22	2,917,630.66	245,092.06		1,280.01	
409.668	Construction Soft Costs and Contingencies	775,144.68	433,586.47	26,128.12		31.00	100,000
409.762	Parking Lot Purchase			408,532.84			
409.763	Parking Lot Lease Buyout			76,800.00			
	Header Total	**5,307,565.33**	**6,422,079.76**	**1,024,118.78**	**180,000**	**177,536.28**	**138,500**
----- POLICE DEPT. CAPITAL OUTLAY -----							
410.214	New K-9	0.00	15,000.00				
410.494	Radio Savings	20,000.00			30,000		
410.746	Police Cars	147,155.60		194,016.65	104,500	93,839.65	95,600
410.747	Mobile Data Computers	36,188.38					
410.752	Mobile License Plate Reader	58,502.00					
410.758	Ballistic Vest Panels						21,000
410.759	Replace Taser Units		11,058.30				
410.760	Cameras - In-Car and Body						54,350
410.761	Witness Interview Room Recorder	5,219.00					
410.762	Parking Kiosk		9,318.45				

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
410.764	Radar Signs			7,890.00	0		10,500
410.765	Police Capital Equipment						
410.766	Police Grant Purchase						
	Header Total	**267,064.98**	**35,376.75**	**201,906.65**	**134,500**	**93,839.65**	**181,450**
----- AMBULANCE DEPT. CAPITAL OUTLAY -----							
412.221	Power Stretcher						
412.260	Vehicle Safety Upgrades	2,995.00	0.00	0.00			
412.261	Equipment Replacement / Upgrades	5,204.12	1,415.98	50,295.22	0		
412.326	Pagers / Radios				8,000		5,731
412.474	Equipment Grant Purchase	1,307.20	62,233.67	43,980.49	15,000	15,872.02	17,697
412.475	Bullet Proof Vests						
412.748	IV Fluid Bag Warmers						
412.749	Technology Upgrades						
412.750	Ambulance Vehicles	0.00		70,000.00	50,000		50,000
412.764	Wheelchair Van						0
412.766	Lucas CPR chest compressor			19,012.10			
412.771	LifePak 15			0.00			
412.772	Power Load Transfer			3,478.00			
412.xxx	Narcotic Vaults (use 412.748 and change name to generic)						7,500
	Header Total	**9,506.32**	**63,649.65**	**186,765.81**	**73,000**	**15,872.02**	**80,928**
----- CODES DEPARTMENT CAPITAL -----							
414.750	Vehicle Costs	17,635.00					0
	Header Total	**17,635.00**	**0.00**	**0.00**	**0**	**0.00**	**0**

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- PUBLIC WORKS CAPITAL OUTLAY -----							
430.257	Kubota Tractor	27,882.87					
430.300	DPW Technology Upgrades						
430.322	GPS Tracking Program			3,486.59			
430.323	Trucks (utility)			100,386.00	1,564		171,878
430.324	Forklift			14,490.00			
430.374	Building Repairs / Upgrades						379,000
430.393	S. 2nd Street Project		84,394.50	493,715.00			
430.395	Traffic Devices / Signals						
430.396	Sidewalks						
430.397	Tree Removal / Planting				0		
430.703	Mechanic Equipment						
430.705	MS4 Mandate Work	5,884.65	4,208.52	0.00	50,000	37,977.91	50,000
430.748	Engineering / Design				0		
430.749	Road Reconstruction						
430.757	Pick-up Truck				0		62,000
430.761	Loader						0
430.762	Street Scan Software	27,000.00					
430.763	Dump Truck		123,895.60		70,182	65,984.00	
430.764	Parts Washer - Mechanics	2,174.00					
430.765	Landscaper Truck	71,912.00					
430.766	Surveillance Cameras		39,709.00	54,403.74			
430.767	Pole Building Insulation		37,827.45				
430.768	Garage Door Openers		13,119.39				
430.769	Ice Maker		2,887.24				
430.770	Compost Site / Recycling Upgrades		1,980.00	3,780.00	0		5,000
430.771	18' Trailer		19,622.36				
430.772	Hydraulic Hose Machine		5,399.39				
430.773	Backhoe Grading Bucket		2,023.32				
430.774	Tow Behind Air Compressor		28,052.28				
430.775	Power Tools		3,717.24	6,316.36			

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
430.776	DEF Fluid Tank Electric Pump		1,252.11				
430.777	DPW Capital Equipment				2,758		0
430.778	Grant Expenses				0		200,000
	Header Total	**134,853.52**	**368,088.40**	**676,577.69**	**124,504**	**103,961.91**	**867,878**
-----SWIMMING POOL CAPITAL OUTLAY-----							
452.135	Refreshment Stand Equipment	5,024.00					1,000
452.223	Pool Signage						
452.751	Umbrellas						1,000
452.753	Life Guard Chair						
452.757	Pool Chairs						3,000
452.758	Pool Repairs / Upgrades				52,583	36,028.44	20,000
452.804	Misc. Pool Equipment				2,850	2,330.94	
452.813	Building Repairs / Upgrades			80,000.00			
452.815	Sliding Board	33,532.67					
452.816	Pool Amenities	27,123.52			4,100	4,426.38	
452.817	ADA Ramp			15,400.00			
452.818	Pool Chemical Controller & Pumps			15,835.65			
452.819	Pool Ladder Steps			953.80	7,113	6,579.30	
	Header Total	**65,680.19**	**0.00**	**112,189.45**	**66,646**	**49,365.06**	**25,000**
-----PARKS / RECREATION OUTLAY-----							
454.221	Grilles			2,455.00			
454.375	Park Upgrades	28,100.29	25,523.63	4,925.64	0	1,012.15	10,000
454.376	Surveillance System				0		30,000
454.400	Lions Park		34,217.31	177,267.93	200,000	44,608.73	418,411
454.500	Arch Street Park Improvements		0.00	27,000.00			

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
454.600	Engineering / Design		6,599.25				
454.602	Snack Stand Fire Suppression		0.00				
454.603	Snack Stand Sink		2,769.91				
454.604	Snack Stand Smoothie Machine		1,195.00				
454.660	Snack Stand ADA Improvements		1,208.25	34,559.61	3,500	1,900.00	
454.661	Refreshment Stand Upgrades				5,700	5,800.27	
454.718	Playground Equipment						
454.734	Park Signage		0.00				0
454.735	Furnace Dam Park		53,291.88	9,737.84	42,777		62,970
454.736	Repair Ballfield Lights	5,712.08					
454.737	Picnic Tables		29,897.16	24,002.52	0		19,116
454.738	Trash Receptacles		6,541.70	14,549.67	0		
454.810	Power Grader - Kubota		1,728.21				
454.811	Vehicles		39,806.68				
454.816	Pavillion Roof Repair						70,000
454.817	Trail Improvements						
454.900	S. 4th Street Ballfields		0.00	13,111.84	144,000	9,929.23	120,956
454.901	Williams / Kiwanis Park			2,812.84			2,800
454.902	Laura Street Playground			38,932.41			
454.903	Tools / Equipment			28,557.50	2,000.00	2,733.62	
454.904	Boroline Park						30,000
454.905	Veterans Memorial Park						
454.906	West End Playground						2,100
454.907	Emmaus Community Park				14,000		10,900
	Header Total	**33,812.37**	**202,778.98**	**377,912.80**	**411,977**	**65,984.00**	**777,253.00**

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

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
480.501	Contingency Fund			0.00			
	Header Total	**0.00**	**0.00**	**0.00**	**0**	**0.00**	**0.00**

THE BOROUGH OF EMMAUS
CAPITAL RESERVE FUND
FUND 30

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
-----TRANSFERS-----							
492.023	Transfer to Debt Services	3,237,933.22					
492.030	Transfer to Fire Fund	0.00					
492.040	Transfer to Road Fund		850,000.00				
492.060	Transfer to Water Fund			520,269.13			
492.080	Transfer to Sewer Fund	405,775.00	56,240.00				
	Header Total	**3,643,708.22**	**906,240.00**	**520,269.13**	**0**	**0.00**	**0.00**

CAPITAL RESERVE FUND TOTALS						
TOTAL REVENUES	**19,297,592.48**	**11,487,450.22**	**4,151,414.00**	**1,209,038**	**704,217.43**	**2,071,009**
TOTAL EXPENSES	**9,479,825.93**	**7,998,213.54**	**3,099,740.31**	**990,627**	**506,558.92**	**2,071,009.00**
	9,817,766.55	**3,489,236.68**	**1,051,673.69**	**218,411**	**197,658.51**	**0**

THE BOROUGH OF EMMAUS
STATE LIQUID FUELS FUND
FUND 35

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
----- REVENUES -----							
340.050	Liquid Fuels Allocation	321,319.00	330,807.73	329,083.25	322,600	328,658.82	322,600
340.051	Audit Adjustment	0.00	0.00	1,523.14	0		0
340.120	Beginning Cash Balance	329,531.18	334,507.84	404,097.58	200,000	369,266.22	350,000
341.010	Interest On PLGIT/Savings	7,065.18	27,273.99	16,569.97	5,000	13,733.98	10,000
354.072	Sale of Equipment	0.00	0.00	0.00	0		0
	TOTAL REVENUES	**657,915.36**	**692,589.56**	**751,273.94**	**527,600**	**711,659.02**	**682,600**
----- EXPENSES -----							
430.260	Minor Equipment	19,355.75	14,098.55	8,281.24	10,000	6,089.34	10,000
430.270	Computer-Related Expenses	1,000.00	1,000.00	1,000.00	1,000	0.00	1,000
430.740	Machinery & Equipment	89,594.20	29,549.92	29,549.92	110,000	102,849.92	166,975
431.220	Street Sweeper Supplies	0.00	0.00	0.00	500	38.49	500
431.250	Sweeper Vehicle Maintenance	2,970.34	2,878.58	3,016.98	5,000	2,745.75	5,000
432.200	Purchase of Salt/Antiskid	53,077.89	40,838.78	53,658.19	60,000	84,704.67	60,000
433.220	Traffic Sign Maint-Supplies	5,090.31	19,020.03	22,583.88	25,000	172.00	5,000
433.361	Traffic Lights / Electric	6,057.22	5,991.49	5,818.88	23,000	5,552.50	9,782
433.377	Traffic Lights Maintenance	11,088.10	11,823.50	19,557.50	20,000	4,388.00	30,000
434.100	Street Lighting	121,800.04	1,316.91	(1,316.91)	0	0.00	0
438.245	Asphalt Patch Materials	7,329.82	16,513.45	7,874.94	8,000	28,267.33	8,000
438.247	Storm Sewer Materials	399.00	0.00	7,029.76	5,000	587.08	6,000
438.249	Street Painting Material	5,644.85	5,192.34	4,814.58	5,000	75.00	5,000
439.000	Road & Street Projects	0.00	140,268.43	207,397.26	200,000	0.00	150,000
480.501	Contingency Fund	0.00	0.00	0.00	55,100	0.00	225,343

THE BOROUGH OF EMMAUS
STATE LIQUID FUELS FUND
FUND 35

Account Number	Account Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
	TOTAL EXPENSES	323,407.52	288,491.98	369,266.22	527,600	235,470.08	682,600
	Surplus / Deficit	334,507.84	404,097.58	382,007.72	0	476,188.94	0