

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**390183 EMMAUS BORO, LEHIGH COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**EMMAUS BORO, LEHIGH County**  
**BALANCE SHEET**  
 December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	2,376,851	611,901	4,417,771	127	952,199		21,322,322			29,681,171
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	1,193,917	12,168	442,663		199,494					1,848,242
131-139, 150-159	Other Current Assets	3,174									3,174
160-169	Fixed Assets					2,780,191			28,743,543		31,523,734
180-189	Other Debits									12,780,625	12,780,625
<b>Total Assets and Other Debits</b>		<b>3,573,942</b>	<b>624,069</b>	<b>4,860,434</b>	<b>127</b>	<b>3,931,884</b>		<b>21,322,322</b>	<b>28,743,543</b>	<b>12,780,625</b>	<b>75,836,946</b>

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	1,123									1,123
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds	9,562	22,280	1,154,303		662,097					1,848,242

## EMMAUS BORO, LEHIGH County

## BALANCE SHEET

December 31, 2023

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									12,378,540	12,378,540
240-259	Current Portion of Long-Term Debt and Other Credits									402,085	402,085
<b>Total Liabilities and Other Credits</b>		10,685	22,280	1,154,303		662,097				12,780,625	14,629,990
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								28,743,543		28,743,543
270-289	Fund Balance / Retained Earnings on 12/31	3,563,257	601,789	3,706,131	127	3,269,787		21,322,322			32,463,413
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		3,563,257	601,789	3,706,131	127	3,269,787		21,322,322	28,743,543		61,206,956
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											75,836,946

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

**Taxes**

301.00	Real Estate Taxes	5,274,015	1,286,151	260,328				6,820,494
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	81,222						81,222
310.10	Real Estate Transfer Taxes	304,175						304,175
310.20	Earned Income Taxes / Wage Taxes	1,930,139						1,930,139
310.30	Business Gross Receipts Taxes	49,143						49,143
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	265,267						265,267
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	3,525						3,525
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		7,907,486	1,286,151	260,328				9,453,965

**Licenses and Permits**

320-322	All Other Licenses and Permits	625						625
321.80	Cable Television Franchise Fees	152,228						152,228
<b>Total Licenses and Permits</b>		152,853						152,853

**Fines and Forfeits**

330-332	Fines and Forfeits	60,439						60,439
<b>Total Fines and Forfeits</b>		60,439						60,439



**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		523,573	414,418					937,991

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	12,500						12,500
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	173,944						173,944
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	16,803						16,803
<b>Total Local Government Units</b>		203,247						203,247

Charges for Service								
361.00	General Government	25,117						25,117
362.00	Public Safety	1,042,850	12,254				89,487	1,144,591
363.20	Parking	1,766						1,766
363.00	All Other Charges for Highway & Street Services	3,857						3,857
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,885,427			1,885,427
364.30	Solid Waste Collection and Disposal Charge (trash)				1,601,647			1,601,647
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	8,490						8,490
366.00	Human Services							
367.00	Culture and Recreation	293,501						293,501
368.00	Airports							

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System				1,574,643			1,574,643
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		1,375,581	12,254		5,061,717		89,487	6,539,039

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	18,250	11,200	14,700				44,150
388.00	Fiduciary Fund Pension Contributions						1,287,151	1,287,151
389.00	All Other Unclassified Operating Revenues	25,429	3,265		1,387			30,081
<b>Total Unclassified Operating Revenues</b>		43,679	14,465	14,700	1,387		1,287,151	1,361,382

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	38,295				4,508		42,803
392.00	Interfund Operating Transfers	591,712	4,072	2,154,115	978,771	118,690		3,847,360
393.00	Proceeds of General Long-Term Debt	207,550						207,550
394.00	Proceeds of Short Term-Debt							

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	167,493						167,493
<b>Total Other Financing Sources</b>		1,005,050	4,072	2,154,115	978,771	123,198		4,265,206

**TOTAL REVENUES**

11,380,381	1,957,214	2,800,217	978,771	5,198,087		3,585,731	25,900,401
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	20,050						20,050
401.00	Executive (Manager or Mayor)	140,729						140,729
402.00	Auditing Services / Financial Administration	67,447						67,447
403.00	Tax Collection	62,800						62,800
404.00	Solicitor / Legal Services	59,026						59,026
405.00	Secretary / Clerk	44,926						44,926
406.00	Other General Government Administration	164,552						164,552
407.00	IT-Networking Services-Data Processing	135,236						135,236
408.00	Engineering Services	100,560						100,560
409.00	General Government Buildings and Plant	89,410		6,422,079				6,511,489
<b>Total General Government</b>		884,736		6,422,079				7,306,815

**Public Safety**

410.00	Police	2,866,109		35,376				2,901,485
411.00	Fire		1,003,445					1,003,445
412.00	Ambulance / Rescue	937,249		63,650				1,000,899
413.00	UCC and Code Enforcement							



**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	261,825					365,615	627,440
415.00	Emergency Management and Communications	2,307						2,307
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	18,845						18,845
<b>Total Public Safety</b>		4,086,335	1,003,445	99,026			365,615	5,554,421

**Health and Human Services**

420.00-425.00	Health and Human Services	21,181						21,181
<b>Total Health and Human Services</b>		21,181						21,181

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)				1,009,935			1,009,935
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,303,892			1,303,892
<b>Total Public Works - Sanitation</b>					2,313,827			2,313,827

**Public Works - Highways and Streets**

430.00	General Services - Administration	853,206	44,649	368,087				1,265,942
431.00	Cleaning of Streets and Gutters	6,449	2,879					9,328
432.00	Winter Maintenance – Snow Removal		40,839					40,839
433.00	Traffic Control Devices	5,860	36,835					42,695
434.00	Street Lighting		127,592					127,592

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks	44,855						44,855
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	56,065						56,065
438.00	Maintenance and Repairs of Roads and Bridges	207,550	21,705					229,255
439.00	Highway Construction and Rebuilding Projects	1,012	140,268	200,000				341,280
<b>Total Public Works - Highways and Streets</b>		1,174,997	414,767	568,087				2,157,851

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System				926,946			926,946
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>					926,946			926,946

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	159,431						159,431
453.00	Spectator Recreation							
454.00	Parks	395,971		202,779				598,750

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees	50						50
456.00	Libraries	123,013						123,013
457.00	Civil and Military Celebrations	11,639						11,639
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		690,104		202,779				892,883

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	2,601						2,601
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		2,601						2,601

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)				441,805			441,805
472.00	Debt Interest (short-term and long-term)				474,516			474,516
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>					916,321			916,321

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	215,196	55,566			57,917		328,679
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	951,586	63,335			166,975		1,181,896

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	148,851	28,065			26,716		203,632
487.00	Other Group Insurance Benefits	1,949,702	22,297			297,678		2,269,677
<b>Total Employer Paid Benefits and Withholding Items</b>		3,265,335	169,263			549,286		3,983,884

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	145,660	30,998			36,939		213,597
<b>Total Insurance</b>		145,660	30,998			36,939		213,597

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						1,303,599	1,303,599
489.00	All Other Unclassified Expenditures						93,539	93,539
<b>Total Unclassified Operating Expenditures</b>							1,397,138	1,397,138

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues	48,090						48,090
492.00	Interfund Operating Transfers	1,520,652	338,600	906,240	62,450	1,019,418		3,847,360
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,568,742	338,600	906,240	62,450	1,019,418		3,895,450

<b>TOTAL EXPENDITURES</b>	11,839,691	1,957,073	8,198,211	978,771	4,846,416		1,762,753	29,582,915
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-459,310	141	-5,397,994		351,671		1,822,978	-3,682,514
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**EMMAUS BORO**  
December 31, 2023

**DEBT STATEMENT**

**OUTSTANDING BONDS AND NOTES**

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
GO Note	Note	2011	2026	150,000	42,708		10,828		31,880		31,880
TD Bank GO Note	Note	2022	2039	12,710,000	12,535,000		245,000		12,290,000		12,290,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Equipment Lease	Capital Leases	2018	2023	99,556	21,480		21,480		0		0
Police Server Lease	Capital Leases	2019	2024	190,477	38,097		38,097		0		0
2019 Dump Truck	Capital Leases	2019	2023	153,427	9,926		9,926		0		0
Street Sweeper	Capital Leases	2020	2027	184,870	135,756		25,627		110,129		110,129
2021 Fire Pumper	Capital Leases	2021	2026	100,000	80,984		19,496		61,488		61,488
2021 Wheel Loader	Capital Leases	2021	2026	120,956	97,908		23,606		74,302		74,302
2021 Spartan 712 Fire Apparatus pumper truck	Capital Leases	2022	2024	53,021	53,021		26,101		26,920		26,920
2023 Mack Dump Truck	Capital Leases	2023	2028	207,550	0	207,550	21,644		185,906		185,906
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	12,321,880
<b>Capitalized lease obligations</b>	458,745
<b>Net debt</b>	12,780,625

**EMMAUS BORO, LEHIGH County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire		2,830,706	2,830,706
Gas System			
General Government	268,828	3,301,623	3,570,451
Health			
Housing			
Libraries			
Mass Transit			
Parks	39,807	58,449	98,256
Police	43,385	219,724	263,109
Recreation			
Sewer	18,633		18,633
Solid Waste			
Streets / Highways	238,343		238,343
Water	77,450		77,450
Other: Ambulance / Rescue	43,948		43,948
<b>TOTAL CAPITAL EXPENDITURES</b>	730,394	6,410,502	7,140,896

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

6,142,264

**ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION**

To the:           Governing Body of the Municipality  
                    President Judge of the Court of Common Pleas  
                    Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the EMMAUS BORO have audited, adjusted and settled the various funds and account groups of the EMMAUS BORO for the year ended December 31, 2023. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of EMMAUS BORO for the year ended December 31, 2023, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

December 31, 2023

**NOTES / COMMENTS**