

# **2024 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, 2024

		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	728,705	624,828	3,747,521		1,375,202		23,639,085			30,115,341
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										
160-169	Fixed Assets					3,065,567			30,779,887		33,845,454
180-189	Other Debits									12,895,284	12,895,284
<b>Total Assets and Other Debits</b>		1,922,622	636,996	4,190,184		4,640,263		23,639,085	30,779,887	12,895,284	78,704,321
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	1,502									1,502
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**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2024

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	5,451,144	1,312,696	268,590					7,032,430
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	80,305							80,305
310.10	Real Estate Transfer Taxes	319,087							319,087
310.20	Earned Income Taxes / Wage Taxes	2,011,841							2,011,841
310.30	Business Gross Receipts Taxes	43,770							43,770
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	239,623							239,623
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes	1,725							1,725
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		8,147,495	1,312,696	268,590					9,728,781

Licenses and Permits									
320-322	All Other Licenses and Permits	1,867							1,867
321.80	Cable Television Franchise Fees	136,281							136,281
<b>Total Licenses and Permits</b>		138,148							138,148

Fines and Forfeits									
330-332	Fines and Forfeits	61,962							61,962
<b>Total Fines and Forfeits</b>		61,962							61,962

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

December 31, 2024

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**

Interest, Rents and Royalties									
341.00	Interest Earnings	75,890	24,384	210,797		25,539		2,417,841	2,754,451
342.00	Rents and Royalties	43,127	6,875						50,002
<b>Total Interest, Rents and Royalties</b>		119,017	31,259	210,797		25,539		2,417,841	2,804,453

Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants	2,283	16,368	52,092					70,743
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes								
<b>Total Federal</b>		2,283	16,368	52,092					70,743

State									
354.03	Highways and Streets	24,155							24,155
354.09	Community Development								
354.15	Recycling / Act 101	23,302							23,302
354.00	All Other State Capital and Operating Grants	44,385	100,000						144,385
355.01	Public Utility Realty Tax (PURTA)	9,004							9,004
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		329,083						329,083
355.04	Alcoholic Beverage Licenses	3,650							3,650
355.05	General Municipal Pension System State Aid	459,284							459,284
355.07	Foreign Fire Insurance Tax Distribution		70,546						70,546
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

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

December 31, 2024

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>		563,780	499,629						1,063,409

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	144,918							144,918
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	18,889							18,889
<b>Total Local Government Units</b>		163,807							163,807

Charges for Service									
361.00	General Government	37,213							37,213
362.00	Public Safety	1,176,861	12,271					163,131	1,352,263
363.20	Parking	3,838							3,838
363.00	All Other Charges for Highway & Street Services	42,240							42,240
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					1,920,301			1,920,301
364.30	Solid Waste Collection and Disposal Charge (trash)					1,730,203			1,730,203
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health	8,355							8,355
366.00	Human Services								
367.00	Culture and Recreation	448,877							448,877
368.00	Airports								

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

December 31, 2024

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				1,661,677			1,661,677
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		1,717,384	12,271			5,312,181	163,131	7,204,967

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,066	2,425	3,931				12,422
388.00	Fiduciary Fund Pension Contributions						1,201,763	1,201,763
389.00	All Other Unclassified Operating Revenues	35,270	201		1,638			37,109
<b>Total Unclassified Operating Revenues</b>		41,336	2,626	3,931	1,638		1,201,763	1,251,294

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	331				14,025		14,356
392.00	Interfund Operating Transfers	683,242	1,523	2,307,530	989,064	520,269		4,501,628
393.00	Proceeds of General Long-Term Debt			593,783				593,783
394.00	Proceeds of Short Term-Debt							

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

December 31, 2024

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	180,078							180,078
<b>Total Other Financing Sources</b>		863,651	1,523	2,901,313	989,064	534,294			5,289,845

**TOTAL REVENUES**

11,818,863	1,876,372	3,436,723	989,064	5,873,652		3,782,735	27,777,409
------------	-----------	-----------	---------	-----------	--	-----------	------------

**EXPENDITURES**

General Government									
400.00	Legislative (Governing) Body	20,050							20,050
401.00	Executive (Manager or Mayor)	156,720				88,313			245,033
402.00	Auditing Services / Financial Administration	68,522				36,242			104,764
403.00	Tax Collection	64,914							64,914
404.00	Solicitor / Legal Services	111,190							111,190
405.00	Secretary / Clerk	51,940							51,940
406.00	Other General Government Administration	151,536							151,536
407.00	IT-Networking Services-Data Processing	130,087		33,235					163,322
408.00	Engineering Services	150,284				305,095			455,379
409.00	General Government Buildings and Plant	72,172		990,885					1,063,057
<b>Total General Government</b>		977,415		1,024,120		429,650			2,431,185

**Public Safety**

410.00	Police	2,943,136		231,368					3,174,504
411.00	Fire		1,030,468						1,030,468
412.00	Ambulance / Rescue	1,011,891		380,548					1,392,439
413.00	UCC and Code Enforcement								



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

December 31, 2024

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	207,903						135,804	343,707
415.00	Emergency Management and Communications	3,250							3,250
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety	5,610							5,610
<b>Total Public Safety</b>		4,171,790	1,030,468	611,916				135,804	5,949,978

Health and Human Services									
420.00-425.00	Health and Human Services	20,998							20,998
<b>Total Health and Human Services</b>		20,998							20,998

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)					1,046,961			1,046,961
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					1,223,661			1,223,661
<b>Total Public Works - Sanitation</b>						2,270,622			2,270,622

Public Works - Highways and Streets									
430.00	General Services - Administration	857,009	38,831	676,578					1,572,418
431.00	Cleaning of Streets and Gutters	9,203	3,017						12,220
432.00	Winter Maintenance – Snow Removal		53,658						53,658
433.00	Traffic Control Devices	925	47,961						48,886
434.00	Street Lighting		124,172						124,172

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

December 31, 2024

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	144,178							144,178
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	80,739							80,739
438.00	Maintenance and Repairs of Roads and Bridges	206	19,720						19,926
439.00	Highway Construction and Rebuilding Projects	1,493	207,397	883,985					1,092,875
<b>Total Public Works - Highways and Streets</b>		1,093,753	494,756	1,560,563					3,149,072

**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				857,345				857,345
449.00	Water Transport and Terminals								
<b>Total Other Public Works Enterprises</b>					857,345				857,345

**Culture and Recreation**

451.00	Culture-Recreation Administration								
452.00	Participant Recreation	145,520		112,190					257,710
453.00	Spectator Recreation								
454.00	Parks	544,262		277,915					822,177

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

December 31, 2024

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**

Culture and Recreation									
455.00	Shade Trees	4,847							4,847
456.00	Libraries	144,943							144,943
457.00	Civil and Military Celebrations	9,861							9,861
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	1,653							1,653
<b>Total Culture and Recreation</b>		851,086		390,105					1,241,191

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

Debt Service									
471.00	Debt Principal (short-term and long-term)				479,124				479,124
472.00	Debt Interest (short-term and long-term)				480,606				480,606
475.00	Fiscal Agent Fees								
<b>Total Debt Service</b>					959,730				959,730

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	237,723	57,553			57,633			352,909
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	870,587	19,936			88,290			978,813

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

December 31, 2024

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**

Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	164,962	37,406			29,608			231,976
487.00	Other Group Insurance Benefits	2,176,877	22,394			300,276			2,499,547
<b>Total Employer Paid Benefits and Withholding Items</b>		3,450,149	137,289			475,807			4,063,245

Insurance									
486.00	Insurance, Casualty, and Surety	167,462	32,808			33,660			233,930
<b>Total Insurance</b>		167,462	32,808			33,660			233,930

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							1,193,122	1,193,122
489.00	All Other Unclassified Expenditures							137,046	137,046
<b>Total Unclassified Operating Expenditures</b>								1,330,168	1,330,168

Other Financing Uses									
491.00	Refund of Prior Year Revenues	52,324							52,324
492.00	Interfund Operating Transfers	2,685,585	168,124	520,269	29,461	1,098,189			4,501,628
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>		2,737,909	168,124	520,269	29,461	1,098,189			4,553,952

<b>TOTAL EXPENDITURES</b>	13,470,562	1,863,445	4,106,973	989,191	5,165,273			1,465,972	27,061,416
---------------------------	------------	-----------	-----------	---------	-----------	--	--	-----------	------------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-1,651,699	12,927	-670,250	-127	708,379			2,316,763	715,993
---	------------	--------	----------	------	---------	--	--	-----------	---------

**EMMAUS BORO**  
**December 31, 2024**

**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	31,880		11,045		20,835		20,835
TD Bank GO Note	Note	2022	2039	12,710,000	12,290,000		255,000		12,035,000		12,035,000
Parking Lot	Note	2024	2039	400,000	0	400,000	15,762		384,238		384,238
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Street Sweeper	Capital Leases	2020	2027	184,870	110,129		26,367		83,762		83,762
2021 Fire Pumper	Capital Leases	2021	2026	100,000	61,488		19,984		41,504		41,504
2021 Wheel Loader	Capital Leases	2021	2026	120,956	74,302		24,178		50,124		50,124
2021 Spartan 712 Fire Apparatus pumper truck	Capital Leases	2022	2024	53,021	26,920		26,920		0		0
2023 Mack Dump Truck	Capital Leases	2023	2028	207,550	185,906		38,592		147,314		147,314
2024 Braun Ambulance	Capital Leases	2024	2027	193,783	0	193,783	61,276		132,507		132,507
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	12,440,073
<b>Capitalized lease obligations</b>	455,211
<b>Net debt</b>	12,895,284

EMMAUS BORO, LEHIGH County  
**STATEMENT OF CAPITAL EXPENDITURES**  
December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire		158,611	158,611
Gas System			
General Government	8,634	719,858	728,492
Health			
Housing			
Libraries			
Mass Transit			
Parks	94,469	66,764	161,233
Police	256,204	49,621	305,825
Recreation		116,679	116,679
Sewer			
Solid Waste			
Streets / Highways	194,279		194,279
Water	131,619	407,688	539,307
Other: Ambulance / Rescue	371,225		371,225
<b>TOTAL CAPITAL EXPENDITURES</b>	1,056,430	1,519,221	2,575,651

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 6,553,717

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, 2024. 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, 2024, 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, 2024

NOTES / COMMENTS