

BOROUGH OF EMMAUS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - CASH BASIS  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | Variance with<br>Final Budget        |
|--|-------------------------|-------------------|-------------------|--------------------------------------|
| REVENUES   | <u>Original</u>         | <u>Final</u>      | <u>Amounts</u>    | <u>Positive</u><br><u>(Negative)</u> |
| Taxes  | \$ 5,850,550            | \$ 5,850,550      | \$ 6,198,232      | \$ 347,682                           |
| Licenses and permits   | 201,270                 | 201,270           | 191,053           | (10,217)                             |
| Fines and forfeits   | 58,500                  | 58,500            | 66,333            | 7,833                                |
| Interest and rents   | 242,430                 | 242,430           | 242,897           | 467                                  |
| Intergovernmental revenues                                   | 1,060,766               | 1,060,766         | 1,117,828         | 57,062                               |
| Charges for service  | 2,426,279               | 2,426,279         | 2,534,362         | 108,083                              |
| Miscellaneous revenues                                       | 754,027                 | 754,027           | 345,183           | (408,844)                            |
| Total revenues   | <u>10,593,822</u>       | <u>10,593,822</u> | <u>10,695,888</u> | <u>102,066</u>                       |
| <br>   |                         |                   |                   |                                      |
| EXPENDITURES   |                         |                   |                   |                                      |
| Current  |                         |                   |                   |                                      |
| General government   | 532,710                 | 532,710           | 748,006           | (215,296)                            |
| Public safety  | 4,006,946               | 4,006,946         | 3,886,923         | 120,023                              |
| Public works   | 1,836,487               | 1,836,487         | 1,807,961         | 28,526                               |
| Culture and recreation                                       | 1,037,805               | 1,037,805         | 1,035,370         | 2,435                                |
| Community development  | 1,580                   | 1,580             | 1,580             | 0                                    |
| Employee benefits  | 2,333,398               | 2,333,398         | 2,300,019         | 33,379                               |
| Insurance and miscellaneous                                  | 307,759                 | 307,759           | 134,262           | 173,497                              |
| Capital outlay   | 14,000                  | 14,000            | 0                 | 14,000                               |
| Total expenditures   | <u>10,070,685</u>       | <u>10,070,685</u> | <u>9,914,121</u>  | <u>156,564</u>                       |
| Excess (deficiency) of revenues<br>over (under) expenditures | 523,137                 | 523,137           | 781,767           | 258,630                              |
| <br>   |                         |                   |                   |                                      |
| OTHER FINANCING SOURCES (USES)                               |                         |                   |                   |                                      |
| Operating transfers in                                       | 0                       | 0                 | 0                 | 0                                    |
| Operating transfers out                                      | (1,623,137)             | (1,623,137)       | (1,182,910)       | 440,227                              |
| Net change in fund balances                                  | (1,100,000)             | (1,100,000)       | (401,143)         | 698,857                              |
| Fund Balances, January 1                                     | <u>1,100,000</u>        | <u>1,100,000</u>  | <u>2,215,927</u>  | <u>1,115,927</u>                     |
| Fund Balances, December 31                                   | \$ 0                    | \$ 0              | \$ 1,814,784      | \$ 1,814,784                         |
|  | =====                   | =====             | =====             | =====                                |