

**Perkasie Borough
Fund Balances - Roll Forward
Budget 2018-Adopted**

**Schedule B
Revised 11/28/17**

Fund	Description	Fund Balance	Budget/Est	Fund Balance	Y/E 2018	2018	Fund Balance	2018	Y/E Fund Bal as % of 2018 Budget Expense	Current Target
		Year-End 2016 ** Actual Source:Harris G/L	2017 Increase/ (Decrease)	2017 Year-End Budget/Est Calc	Reserves for Major Purchases	Budget Increase/ (Decrease)	Year-End 2018 Budget	2018 Budget Expense		
01	General	\$ 1,430,104	\$ 150,000	\$ 1,580,104	\$ -	\$ (390,000)	\$ 1,190,104	\$ 5,963,926	20%	20%
04	Menlo	\$ 30,939	\$ -	\$ 30,939	\$ -		\$ 30,939	\$ 375,550	8%	8%
05	Refuse	\$ 42,458	\$ -	\$ 42,458	\$ -		\$ 42,458	\$ 518,500	8%	8%
07	Electric-Work Cap *	\$ 1,615,505	\$ (392,000)	\$ 1,223,505	\$ (170,230)	\$ 124,000	\$ 1,177,275	\$ 8,405,250	14%	14%
14	Fire	\$ 1,960	\$ -	\$ 1,960	\$ -	\$ -	\$ 1,960	\$ 128,550	2%	0%
30	Capital ***	\$ 2,595,500	\$ (919,000)	\$ 1,676,500	\$ (656,241)	\$ (705,725)	\$ 314,534	\$ 1,683,173	N/A	N/A
35	Highway	\$ 2,305	\$ -	\$ 2,305	\$ -	\$ -	\$ 2,305	\$ 247,929	1%	0%
	Total	\$ 5,718,771	\$ (1,161,000)	\$ 4,557,771	\$ (826,471)	\$ (971,725)	\$ 2,759,575	\$ 17,322,878		
07	Electric-Work Cap *	\$ (1,615,505)	\$ 392,000	\$ (1,223,505)	\$ 170,230	\$ (124,000)	\$ (1,177,275)			
	Total-W/O Elect	\$ 4,103,266	\$ (769,000)	\$ 3,334,266	\$ (656,241)	\$ (1,095,725)	\$ 1,582,300			

Notes:

Cornice Repair at Bor Hall-Spending in 2018 is estimated at \$75,000 but true cost is unknown at this time.

Includes the actual increase in Health Care costs of 3.25%

* Electric Fund-Excludes Net Fixed Assets to reflect liquid assets available. All of the other funds exclude fixed assets at the source.

* Electric Fund-Contribution of \$124,000 is needed to bring Fund Balance up to 14% Target.

** Does include Styer year-end adjustments for 2016.

*** Decrease \$705,725; 2017 Budget was a decrease of \$943,353.

Comments:

Fund Balance Decrease 2018-Of the \$ 971,725, \$0 from Electric Fund and \$163,000 from Capital Fund were reserved for specific items in prior years.