

**Perkasie Borough
Fund Balances - Roll Forward
Budget 2017-Adopted**

REVISION I

Fund	Description	Fund Balance	Budget/Est	Fund Balance	2017	2017	Fund Balance	2017	Y/E Fund Bal as % of 2017 Budget Expense	Current Target
		Year-End 2015 ** Actual	2016 Increase/ (Decrease)	2016 Year-End Budget/Est Calc	Reserves for Major Purchases	Budget Increase/ (Decrease)	Year-End 2017 Budget	Year-End 2017 Expense		
01	General	\$ 1,226,573	\$ 15,000	\$ 1,241,573	\$ -	\$ (58,000)	\$ 1,183,573	\$ 5,892,506	20%	20%
04	Menlo	\$ 32,364	\$ (4,000)	\$ 28,364	\$ -	\$ -	\$ 28,364	\$ 369,000	8%	8%
05	Refuse	\$ 77,361	\$ (35,000)	\$ 42,361	\$ -	\$ -	\$ 42,361	\$ 510,000	8%	8%
07	Electric-Work Cap *	\$ 1,910,700	\$ (120,000)	\$ 1,790,700	\$ (82,220)	\$ (412,000)	\$ 1,296,480	\$ 9,236,400	14%	14%
14	Fire	\$ 1,043	\$ (543)	\$ 500	\$ -	\$ -	\$ 500	\$ 125,116	0%	0%
30	Capital ***	\$ 3,031,786	\$ (957,000)	\$ 2,074,786	\$ (447,807)	\$ (943,353)	\$ 683,626	\$ 2,449,589	N/A	N/A
35	Highway	\$ 990	\$ -	\$ 990	\$ -	\$ -	\$ 990	\$ 235,200	0%	0%
	Total	\$ 6,280,817	\$ (1,101,543)	\$ 5,179,274	\$ (530,027)	\$ (1,413,353)	\$ 3,235,894	\$ 18,817,811		
07	Electric-Work Cap *	\$ (1,910,700)	\$ 120,000	\$ (1,790,700)	\$ 82,220	\$ 412,000	\$ (1,296,480)			
	Total-W/O Elect	\$ 4,370,117	\$ (981,543)	\$ 3,388,574	\$ (447,807)	\$ (1,001,353)	\$ 1,939,414			

Notes:

Cornice Repair at Bor Hall-Cost of repair is estimated at \$75,000 but true cost is unknown at this time. Reserve of \$75K will decrease Capital Fund Bal when spent. Includes the actual increase in Health Care costs of 4.5%

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

** Does include Styer year-end adjustments for 2015.

*** Decrease \$957,000 as reflected in 2016 Budget

Comments:

Fund Balance Decrease 2017-Of the \$1,413,353, \$252,000 from Electric Fund and \$75,000 from Capital Fund were reserved for specific items in prior years. Balance of \$1,086,353 is needed to support infrastructure spending.