

| Perkasie Borough | | | | | | | | | | | |
|--|--------|---------------------|----------------------|-------------------|---------------------|----------------------|-------------------|---------------------------|-------------|---------------------------|--------------|
| Revenue & Expense Summary by Fund | | | | | | | | | | | |
| Budget Comparison-Adopted | | | | | | | | | | | |
| Schedule A | | | | | | | | | | | |
| | | 2018 | | | 2019 | | | Revenue | | Expense | |
| | | Budget | | | Budget | | | Diff-'17 Bdgt vs '18 Bdgt | | Diff-'17 Bdgt vs '18 Bdgt | |
| | | Change- | | | Change- | | | \$ | | \$ | |
| | | Inc/(Dec) | | | Inc/(Dec) | | | % | | % | |
| | | Fav/(Unfav) | | Fav/(Unfav) | | Fav/(Unfav) | | Fav/(Unfav) | | Fav/(Unfav) | |
| Description | Fund # | Revenue | Expense | Change-Inc/(Dec) | Revenue | Expense | Change-Inc/(Dec) | Fav/(Unfav) | Fav/(Unfav) | Fav/(Unfav) | Fav/(Unfav) |
| General Fund | 01 | \$ 5,963,926 | \$ 5,963,926 | \$ - | \$ 6,085,907 | \$ 6,085,907 | \$ - | \$ 121,981 | 2.0% | \$ (121,981) | -2.0% |
| Menlo Aquatic Center Fund | 04 | \$ 375,550 | \$ 375,550 | \$ - | \$ 383,365 | \$ 383,365 | \$ - | \$ 7,815 | 2.1% | \$ (7,815) | -2.1% |
| Refuse Fund | 05 | \$ 518,500 | \$ 518,500 | \$ - | \$ 546,300 | \$ 546,300 | \$ - | \$ 27,800 | 5.4% | \$ (27,800) | -5.4% |
| Electric Fund * | 07 | \$ 8,529,250 | \$ 8,405,250 | \$ 124,000 | \$ 8,505,923 | \$ 8,341,713 | \$ 164,210 | \$ (23,327) | -0.3% | \$ 63,537 | 0.8% |
| Fire Protection Tax Fund | 14 | \$ 128,550 | \$ 128,550 | \$ - | \$ 132,300 | \$ 132,300 | \$ - | \$ 3,750 | 2.9% | \$ (3,750) | -2.9% |
| Capital Fund-W/O Reserves | 30 | \$ 977,448 | \$ 1,474,739 | \$ (497,291) | \$ 1,502,192 | \$ 2,141,349 | \$ (639,157) | \$ 524,744 | 53.7% | \$ (666,610) | -45.2% |
| Capital Fund-Reserves ** | 30 | \$ 705,725 | \$ 208,434 | \$ 497,291 | \$ 757,247 | \$ 118,090 | \$ 639,157 | \$ 51,522 | 7.3% | \$ 90,344 | 43.3% |
| Capital Fund-Total | 30 | \$ 1,683,173 | \$ 1,683,173 | \$ - | \$ 2,259,439 | \$ 2,259,439 | \$ - | \$ 576,266 | 34.2% | \$ (576,266) | -34.2% |
| Highway Aid Fund | 35 | \$ 247,929 | \$ 247,929 | \$ - | \$ 251,355 | \$ 251,355 | \$ - | \$ 3,426 | 1.4% | \$ (3,426) | -1.4% |
| Total Budget | | \$17,446,878 | \$ 17,322,878 | \$ 124,000 | \$18,164,589 | \$ 18,000,379 | \$ 164,210 | \$ 717,711 | 4.1% | \$ (677,501) | -3.9% |
| ** Revenue column is some or all of the reserve from previous years. All of the revenue will be spent in the current year and is included in the row W/O Reserves as an expense. | | | | | | | | | | | |
| ** Expense column is the reserve for the current year which will be spent in the future. See Capital Reserve Report for details. | | | | | | | | | | | |
| <u>Notes:</u> | | | | | | | | | | | |
| Includes actual increase in Health Care costs of 4.3% | | | | | | | | | | | |
| Includes an actual decrease in Workers Comp of 1.6% due to claims. | | | | | | | | | | | |
| Includes a quoted increase in Prop & Liab ins of 2.3% due to minimal claims. | | | | | | | | | | | |
| Includes increase in Annual Trash Fee from \$15 per year to \$20 per year | | | | | | | | | | | |
| Includes increase in Quarterly Toter Fee from \$70 per Q to \$75 per Q | | | | | | | | | | | |
| <u>Comments:</u> | | | | | | | | | | | |
| * Electric Fund-Contribution of \$164,210 is needed to bring Fund Balance up to 14% Target. | | | | | | | | | | | |
| Capital Fund-Spending includes \$949K of Grant \$. Decrease of 23% in spending is W/O Grant items. | | | | | | | | | | | |
| Capital Fund-Revenue includes \$775K of Grant \$. Decrease of 13% in revenue W/O Grant items. | | | | | | | | | | | |