

Perkasie Borough													
Revenue & Expense Summary by Fund													
Budget Comparison-Adopted													
Schedule A													
Revised 11/28/17													
2017 Budget					2018 Budget			Revenue		Expense			
								Diff-'17 Bdgt vs '18 Bdgt		Diff-'17 Bdgt vs '18 Bdgt			
								\$		\$			
								%		%			
Description	Fund #	Revenue	Expense	Change-Inc/(Dec)	Revenue	Expense	Change-Inc/(Dec)	Fav/(Unfav)	Fav/(Unfav)	Fav/(Unfav)	Fav/(Unfav)		
General Fund	01	\$ 5,892,506	\$ 5,892,506	\$ -	\$ 5,963,926	\$ 5,963,926	\$ -	\$ 71,420	1.2%	\$ (71,420)	-1.2%		
Menlo Aquatic Center Fund	04	\$ 369,000	\$ 369,000	\$ -	\$ 375,550	\$ 375,550	\$ -	\$ 6,550	1.8%	\$ (6,550)	-1.8%		
Refuse Fund	05	\$ 510,000	\$ 510,000	\$ -	\$ 518,500	\$ 518,500	\$ -	\$ 8,500	1.7%	\$ (8,500)	-1.7%		
Electric Fund	07	\$ 9,240,400	\$ 9,240,400	\$ -	\$ 8,529,250	\$ 8,405,250	\$ 124,000	\$ (711,150)	-7.7%	\$ 835,150	9.0%		
Fire Protection Tax Fund	14	\$ 125,116	\$ 125,116	\$ -	\$ 128,550	\$ 128,550	\$ -	\$ 3,434	2.7%	\$ (3,434)	-2.7%		
Capital Fund-W/O Reserves	30	\$ 1,264,691	\$ 2,055,590	\$ (790,899)	\$ 977,448	\$ 1,474,739	\$ (497,291)	\$ (287,243)	-22.7%	\$ 580,851	28.3%		
Capital Fund-Reserves **	30	\$ 943,353	\$ 152,454	\$ 790,899	\$ 705,725	\$ 208,434	\$ 497,291	\$ (237,628)	-25.2%	\$ (55,980)	-36.7%		
Capital Fund-Total	30	\$ 2,208,044	\$ 2,208,044	\$ -	\$ 1,683,173	\$ 1,683,173	\$ -	\$ (524,871)	-23.8%	\$ 524,871	23.8%		
Highway Aid Fund	35	\$ 235,200	\$ 235,200	\$ -	\$ 247,929	\$ 247,929	\$ -	\$ 12,729	5.4%	\$ (12,729)	-5.4%		
Total Budget		\$ 18,580,266	\$ 18,580,266	\$ -	\$ 17,446,878	\$ 17,322,878	\$ 124,000	\$(1,133,388)	-6.1%	\$ 1,257,388	6.8%		
** 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.													
Notes:													
Includes actual increase in Health Care costs of 3.25% average													
Includes an actual increase in Workers Comp of 10.8% due to claims.													
Includes a quoted increase in Prop & Liab ins of 1.0% due to minimal claims.													
Includes no change in Annual Trash Fee of \$15 per year													
Comments:													
Electric Fund-Decrease in Revenue due to prior year rate reductions, a large customer relocating out of the Borough and Fund Balance (excluding Target) depleted in 2017.													
* Electric Fund-Contribution of \$124,000 is needed to bring Fund Balance up to 14% Target.													
Capital Fund-See Individual Sheets for comparison.													
Capital Fund-Moved \$293,000 of grant fund \$ to 2019.													