

**Perkasie Borough
Fund Balances - Roll Forward
Budget 2026 - PRELIMINARY**

Schedule B

		Fund Balance		Fund Balance				Fund Balance	2026	Y/E Fund Bal as % of 2026 Budget Expense	Current Target		
		Year-End	Budget/Est	2025	Y/E 2026	2026	Fund Balance	Operating				% Points	Excess-
		2024	2025	Year-End	Reserves	Budget	Year-End	2026				Diff	(Deficit) at year
Fund	Description	Actual	Increase/ (Decrease	Budget/Est	for Major Purch & Live Scan	Increase/ (Decrease	2026	Expense Budget	Expense			Fav/(Unfav)	end 2025
01	General	\$ 1,446,382	\$ 350,000	\$ 1,796,382	\$ (124,225)	\$ 40,447	\$ 1,712,604	\$ 8,564,274	20%	20%	0	\$ (250)	
04	Menlo	\$ (26,741)	\$ 65,102	\$ 38,361	\$ -	\$ -	\$ 38,361	\$ 492,969	8%	8%	0	\$ (1,077)	
05	Refuse	\$ 37,028	\$ -	\$ 37,028	\$ -	\$ 44,128	\$ 81,156	\$ 970,885	8%	8%	0	\$ 3,486	
07	Electric-Work Cap *	\$ 1,773,193	\$ 150,000	\$ 1,923,193	\$ (586,967)	\$ (255,033)	\$ 1,081,193	\$ 7,686,953	14%	14%	0	\$ 5,020	
14	Fire	\$ 9,213	\$ (9,213)	\$ -	\$ -	\$ -	\$ -	\$ 144,001	N/A	0%	N/A	N/A	
15	Road Improvement	\$ 217,857	\$ (217,857)	\$ -	\$ -	\$ -	\$ -	\$ 290,401	N/A	N/A	N/A	N/A	
30	Capital	\$ 707,012	\$ (100,000)	\$ 607,012	\$ (321,434)	\$ (235,172)	\$ 50,406	\$ 3,674,799	N/A	N/A	N/A	N/A	
35	Highway	\$ 10,843	\$ 150	\$ 10,993	\$ -	\$ -	\$ -	\$ 241,761	N/A	0%	N/A	N/A	
36	ARPA	\$ 57,153	\$ (43,708)	\$ 13,445	\$ -	\$ -	\$ -	\$ -	N/A	0%	N/A	N/A	
	Total	\$ 4,231,940	\$ 194,474	\$ 4,426,414	\$ (1,032,626)	\$ (405,629)	\$ 2,963,721	\$ 22,066,042				\$ 7,178	
07	Electric-Work Cap *	\$ (1,773,193)	\$ (150,000)	\$ (1,923,193)	\$ 586,967	\$ 255,033	\$ (1,081,193)						
	Total-W/O Elect	\$ 2,458,747	\$ 44,474	\$ 2,503,221	\$ (445,659)	\$ (150,596)	\$ 1,882,528						

Notes:

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