

Perkasie Borough
Revenue & Expense Summary by Fund
Budget Comparison-ADOPTED

<u>Description</u>	<u>Fund #</u>	<u>2025</u> Budget			<u>2026</u> Budget			Schedule A			
		<u>Revenue</u>	<u>Expense</u>	<u>Change- Inc/(Dec)</u>	<u>Revenue</u>	<u>Expense</u>	<u>Change- Inc/(Dec)</u>	<u>Revenue</u> Diff-'25 Bdgt vs '26 Bdgt		<u>Expense</u> Diff-'25 Bdgt vs '26 Bdgt	
								\$ Fav/(Unfav)	% Fav/(Unfav)	\$ Fav/(Unfav)	% Fav/(Unfav)
General Fund	01	\$ 8,426,131	\$ 8,072,970	\$ 353,161	\$ 8,604,721	\$ 8,564,274	\$ 40,447	\$ 178,590	2.1%	\$ (491,304)	-6.1%
Menlo Aquatic Center Fund	04	\$ 553,126	\$ 486,527	\$ 66,599	\$ 500,700	\$ 500,700	\$ (0)	\$ (52,426)	-9.5%	\$ (14,173)	-2.9%
Refuse Fund	05	\$ 1,093,153	\$ 1,085,092	\$ 8,061	\$ 1,098,973	\$ 1,054,845	\$ 44,128	\$ 5,820	0.5%	\$ 30,247	2.8%
Electric Fund *	07	\$ 11,378,392	\$ 10,985,343	\$ 393,049	\$ 12,498,624	\$ 12,358,500	\$ 140,124	\$ 1,120,232	9.8%	\$ (1,373,157)	-12.5%
Fire Protection Tax Fund	14	\$ 142,966	\$ 142,966	\$ -	\$ 144,001	\$ 144,001	\$ -	\$ 1,035	0.7%	\$ (1,035)	-0.7%
Road Improvement Fund	15	\$ 289,732	\$ 289,732	\$ -	\$ 290,401	\$ 290,401	\$ 0	\$ 669	0.2%	\$ (669)	-0.2%
Capital Fund-W/O Reserves	30	\$ 2,519,807	\$ 2,750,786	\$ (230,979)	\$ 3,448,736	\$ 3,461,699	\$ (12,963)	\$ 928,929	36.9%	\$ (710,913)	-25.8%
Capital Fund-Reserves **	30	\$ 318,742	\$ 87,763	\$ 230,979	\$ 235,172	\$ 213,100	\$ 22,072	\$ (83,570)	-26.2%	\$ (125,337)	-142.8%
Capital Fund-Total	30	\$ 2,838,549	\$ 2,838,549	\$ -	\$ 3,683,908	\$ 3,674,799	\$ 9,109	\$ 845,359	29.8%	\$ (836,250)	-29.5%
Highway Aid Fund	35	\$ 250,260	\$ 250,260	\$ -	\$ 241,761	\$ 241,761	\$ (0)	\$ (8,499)	-3.4%	\$ 8,499	3.4%
ARPA Fund	36	\$ 55,608	\$ 55,608	\$ -	\$ -	\$ -	\$ -	\$ (55,608)	0.0%	\$ 55,608	0.0%
Total Budget		\$ 25,027,917	\$ 24,207,047	\$ 820,870	\$ 27,063,088	\$ 26,829,280	\$ 233,808	\$ 2,035,171	8.1%	\$ (2,622,233)	-10.8%

** 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.