12/09/2025

Perkasie Borough
Fund Balances - Roll Forward
Budget 2026 - ADOPTED

Schedule B

Fund	Description	Fund Balance Year-End 2024 Actual Source:Harris G/L	Budget/Est 2025 Increase/ (Decrease	Fund Balance 2025 Year-End Budget/Est Calc	Y/E 2026 Reserves for Major Purch & Live Scan	2026 Budget Increase/ (Decrease	Fund Balance Year-End 2026 Budget	2026 Operating Expense Budget	Y/E Fund Bal as % of 2026 Budget Expense	Current Target	% Points Diff Fav/(Unfav)	Excess-(Deficit) at year 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)	$ (114,909)	$ 1,221,317	$ 7,686,953	16%	14%	2	$ 145,143
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)	$ (265,505)	$ 3,103,845	$ 22,066,042				$ 147,302
07	Electric-Work Cap *	$ (1,773,193)	$ (150,000)	$ (1,923,193)	$ 586,967	$ 114,909	$ (1,221,317)					
	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.