

PERKASIE BOROUGH COUNCIL
Agenda for Council Meeting of May 26, 2026

1. Meeting Convenes – Council Meeting Room – 7:00 PM
2. Invocation and Pledge of Allegiance
3. Attendance
4. Interview Borough Council Applicants (Ward 3)
5. Public Hearing: Consider Ordinance to Amend Chapter 180 – Parking Restrictions on North 7th St.
6. Public Hearing: Consider Ordinance to Amend Chapter 40 – Residency Requirements for Police Officers
7. 2025 Audit Presentation
8. Public Forum
9. President's Remarks
10. Approval of Minutes
 - A. Council, April 20, 2026
 - B. Committee, May 4, 2026
11. Correspondence and Reports
 - A. Mayor's Report
 - B. Assistant Borough Manager's Report
 - C. Engineer's Report
12. Unfinished Business
13. New Business
 - A. Public Works Committee Items
 1. Superintendent's Report
 2. Perkasio Regional Authority Report
 3. Pennridge Wastewater Treatment Authority Report
 4. Consider Authorization to Place Public Works Vehicle on Municibid
 5. Review Final Application – PA DEP 902 Recycling Grant – Horizontal Grinder
 6. Update on Park Avenue Improvements Project
 - B. Public Utility Committee Items
 1. Superintendent's Report
 2. Perkasio Power Supply Portfolio - Upcoming Needs & Next Purchases
 3. Update on Behind-the-Meter Solar Project
 4. Installed Capacity Update
 - C. Planning and Zoning Committee Items
 1. Code Enforcement Administrator's Report
 2. Planning Commission Report
 3. Zoning Hearing Board Report
 - D. Park and Recreation Committee Items
 1. Parks and Recreation Director Report
 2. Consider Approval of Change Order #1 – Kulp Park Improvements Project
 - E. Personnel and Policy Committee Items
 1. Consider Resolution #2026-35 – Appoint New Council Member
 2. Consider Resolution #2026-36 – Appoint Acting Borough Manager & Interim Secretary
 3. Consider Resolution #2026-37 – Consultant Agreement
 4. Consider Promotion of Events Assistant
 - F. Finance Committee Items
 1. Taxes Collected

2. Budget Status
 3. Consider Payment of the Bills
 4. Consider Approval of Final Payment Request No. 4 – 2025 Concrete Program
 5. Consider Approval of Final Change Order No. 1 – 2025 Concrete Program
- G. Economic Development Committee Items
1. Community & Economic Development Report
 2. Special Events Report
 3. Consider Resolution #2026-38 – Authorization to Submit Greenways, Trails & Recreation Program Grant Application – SEPTA Freight Station
- H. Public Safety Committee Items
1. Police Report
 2. Fire Department Report
 3. Consider Ordinance #1071 – Parking Restrictions on North 7th Street
 4. Consider Ordinance #1072 – Residency Requirements for Police Officers
 5. Consider Request for Fire Police Assistance – Quakertown Borough Annual Carnival
- I. Historical Committee Items
14. Other New Business
 15. Report from Youth Councilor
 16. Public Forum
 17. Press Forum
 18. Executive Session
 19. Adjournment

Next Meeting: Monday, June 15, 2026 – 7:00 PM

Perkasie Borough Council agendas are available via e-mail in advance of the meetings. Please send any agenda requests to: admin@perkasieborough.org. The agendas and Perkasie Borough Council meeting packets are both available on the Borough's website at www.perkasieborough.org.



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Borough meeting dates, agendas,
packets and minutes.

NOTICE

NOTICE IS HEREBY GIVEN that the Borough Council of the Borough of Perkasio, Bucks County, Pennsylvania will conduct a public hearing on Tuesday, May 26, 2026, at 7:00 p.m. at the Perkasio Borough Municipal Building located at 620 West Chestnut Street, Perkasio, Pennsylvania 18944. The purpose of the public hearing is to consider, and if appropriate, adopt an Ordinance which is summarized as follows:

The Ordinance would amend the provisions of Chapter 180 of the Perkasio Borough Code related to parking restrictions on North 7th Street.

The full text of the proposed Ordinance may be examined at the Perkasio Borough Municipal Building, located at 620 West Chestnut Street, Perkasio, Pennsylvania 18944, during normal business hours and a copy of the Ordinance has been provided to this newspaper and to the Bucks County Law Library.

JEFFREY P. GARTON, ESQUIRE
Solicitor to the Borough of Perkasio
Begley, Carlin & Mandio, LLP
680 Middletown Boulevard
Langhorne, PA 19047
(215) 750-0110

**PERKASIE BOROUGH
ORDINANCE NO. _____**

**AN ORDINANCE OF THE BOROUGH OF PERKASIE, BUCKS
COUNTY, PENNSYLVANIA, AMENDING CHAPTER 180 OF THE
PERKASIE BOROUGH CODE OF ORDINANCES
PERTAINING TO PARKING REGULATIONS**

WHEREAS, the Pennsylvania Borough Code at 8 Pa.C.S.A. § 101 *et seq.*, authorizes the Borough Council of the Borough of Perkasio (“Borough Council”) to make and adopt ordinances that are consistent with the Constitution and laws of the Commonwealth when necessary for the proper management, care and control of the Borough and the maintenance of peace, good government, health and welfare of the Borough and its citizens; and

WHEREAS, the Borough of Perkasio, in furtherance of the authority noted previously in this ordinance, has determined to amend the provisions of its Code of Ordinances so as to restrict parking on North 7th Street; and

WHEREAS, after public hearing, the Borough Council deems it to be in the best interest and general welfare of the citizens and residents of the Borough to amend its Code of Ordinances so as to modify the parking restrictions; and

WHEREAS, Borough Council, after due consideration of the proposed ordinance at a duly advertised public meeting, has determined that the health, safety, and general welfare of the residents of Perkasio Borough will be served by this amendment to the Perkasio Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of the Borough of Perkasio, Bucks County, Pennsylvania, and it is hereby enacted and ordained by the authority of same as follows:

SECTION 1. Section 180-47 - Schedule XIII: Special Purpose Parking Zones. In accordance with the provisions of the Perkasio Borough Code of Ordinances §180-21, the following streets, or parts of streets, are hereby designated special purpose parking zones, and parking shall be prohibited thereon except for the purposes indicated:

| Name of Street | Side | Hours/Days | Location |
|------------------------------|-------------|--|--|
| North 7 th Street | East | 7:00 a.m. – 3:00 p.m. Monday – Friday | 33 feet North from edge of driveway belonging to 149 North 7 th Street. |
| North 7 th Street | West | 7:00 a.m. – 5:00 p.m. Monday – Friday | 50 feet North from edge of driveway belonging to 120 North 7 th Street. |

SECTION 2. The Perkasio Borough Code of Ordinances (Section 180-43 **Schedule IX: Parking Prohibited at All Times), is hereby amended as follows:**

- a. By adding the following no-parking restrictions:

| Name of Street | Side | Location |
|------------------------------|-------------|--|
| North 7 th Street | West | 20 feet North from the North entrance of Davis Feed Mill |
| North 7 th Street | West | 20 feet South from the North entrance of Davis Feed Mill |
| North 7 th Street | West | 20 feet North from the South entrance of Davis Feed Mill |
| North 7 th Street | West | 20 feet South from the South entrance of Davis Feed Mill |

SECTION 3. All ordinances or parts of ordinances that are inconsistent herewith, are hereby repealed, it being understood and intended that all ordinances and the Borough Code of Ordinances that are not otherwise specifically in conflict or inconsistent with this Ordinance, shall remain in full force and effect, the same being reaffirmed hereby.

SECTION 4. The Council of the Borough of Perkasio does hereby reserve the right, from time to time, to adopt modifications of, supplements to, or amendments of this Ordinance, including this provision.

SECTION 5. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional, by any court of competent jurisdiction, such provision shall be separate, distinct, and independent, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 6. The failure of the Borough of Perkasio to enforce any provisions of this Ordinance shall not constitute a waiver by the Borough of its rights of future enforcement hereunder.

SECTION 7. This Ordinance shall take effect immediately and be in force from and after its enactment as provided by law.

SECTION 8. Under the authority conferred by the Pennsylvania Borough Code at 8 Pa.C.S.A. § 101 *et seq.*, and other relevant statutory law, the Council of the Borough of Perkasio in the County of Bucks, Commonwealth of Pennsylvania does hereby enact and ordain this Ordinance for the Borough of Perkasio.

Approved by the Borough Council of the Borough of Perkasio, this 26th day of May, 2026.

ATTEST:

BOROUGH OF PERKASIE:

Andrea L. Coaxum, Secretary

Robin Schilling, Council President

Examined and approved this 26th day of May, 2026.

Jeff Hollenbach, Mayor

**THIS ORDINANCE SHALL BECOME EFFECTIVE
IMMEDIATELY UPON ENACTMENT AND SIGNATURE**

NOTICE

NOTICE IS HEREBY GIVEN that the Borough Council of the Borough of Perkasio, Bucks County, Pennsylvania will conduct a public hearing on Tuesday, May 26, 2026, at 7:00 p.m. at the Perkasio Borough Municipal Building located at 620 West Chestnut Street, Perkasio, Pennsylvania 18944. The purpose of the public hearing is to consider, and if appropriate, adopt an Ordinance which is summarized as follows:

The Ordinance would amend the provisions of Chapter 40 of the Perkasio Borough Code related to the Police Department, by eliminating the residency requirements for police officers employed by Perkasio Borough.

The full text of the proposed Ordinance may be examined at the Perkasio Borough Municipal Building, located at 620 West Chestnut Street, Perkasio, Pennsylvania 18944, during normal business hours and a copy of the Ordinance has been provided to this newspaper and to the Bucks County Law Library.

JEFFREY P. GARTON, ESQUIRE
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**PERKASIE BOROUGH
ORDINANCE NO. _____**

**AN ORDINANCE OF THE BOROUGH OF PERKASIE, BUCKS COUNTY,
PENNSYLVANIA, AMENDING CHAPTER 40 POLICE DEPARTMENT OF THE
PERKASIE BOROUGH CODE OF ORDINANCES PERTAINING TO THE POLICE
DEPARTMENT BY REMOVING THE PROVISIONS OF ARTICLE II OF
SUBCHAPTER 40 RELATED TO RESIDENCY REQUIREMENTS FOR POLICE
OFFICERS**

WHEREAS, the Pennsylvania Borough Code at 8 Pa.C.S.A. § 101 *et seq.*, authorizes the Borough Council of the Borough of Perkasia (“Borough Council”) to make and adopt ordinances that are consistent with the Constitution and laws of the Commonwealth when necessary for the proper management, care and control of the Borough and the maintenance of peace, good government, health and welfare of the Borough and its citizens; and

WHEREAS, the Borough of Perkasia, in furtherance of the authority noted previously in this ordinance, has determined to modify the provisions of its Code of Ordinances related to residency requirements for Police Officers; and

WHEREAS, after public hearing, the Borough Council deems it to be in the best interest and general welfare of the citizens and residents of the Borough to amend its Code of Ordinances so as to modify the provisions as it relates to the residency requirements for Police Officers; and

WHEREAS, Borough Council, after due consideration of the proposed ordinance at a duly advertised public meeting, has determined that the health, safety, and general welfare of the residents of Perkasia Borough will be served by this amendment to the Perkasia Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of the Borough of Perkasia, Bucks County, Pennsylvania, and it is hereby enacted and ordained by the authority of same as follows:

SECTION 1. The Perkasio Borough Code of Ordinances (**Chapter 40, Police Department, Article II, Residency Requirements**), is hereby amended so as to delete in its entirety the provisions of Article II, Residency Requirements, including §§40-6 and 40-7.

SECTION 2. All ordinances or parts of ordinances that are inconsistent herewith, are hereby repealed, it being understood and intended that all ordinances and the Borough Code of Ordinances that are not otherwise specifically in conflict or inconsistent with this Ordinance, shall remain in full force and effect, the same being reaffirmed hereby.

SECTION 3. The Council of the Borough of Perkasio does hereby reserve the right, from time to time, to adopt modifications of, supplements to, or amendments of this Ordinance, including this provision.

SECTION 4. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional, by any court of competent jurisdiction, such provision shall be separate, distinct, and independent, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 5. The failure of the Borough of Perkasio to enforce any provisions of this Ordinance shall not constitute a waiver by the Borough of its rights of future enforcement hereunder.

SECTION 6. This Ordinance shall take effect immediately and be in force from and after its enactment as provided by law.

SECTION 7. Under the authority conferred by the Pennsylvania Borough Code at 8 Pa.C.S.A. § 101 *et seq.*, and other relevant statutory law, the Council of the Borough of Perkasio in the County of Bucks, Commonwealth of Pennsylvania does hereby enact and ordain this Ordinance for the Borough of Perkasio.

Approved by the Borough Council of the Borough of Perkasio, this 26th day of May, 2026.

ATTEST:

BOROUGH OF PERKASIE:

Andrea L. Coaxum, Secretary

Robin Schilling, Council President

Examined and approved this 26th day of May, 2026.

Jeff Hollenbach, Mayor

**THIS ORDINANCE SHALL BECOME EFFECTIVE
IMMEDIATELY UPON ENACTMENT AND SIGNATURE**

DRAFT - FOR DISCUSSION PURPOSES ONLY

**BOROUGH OF PERKASIE
PERKASIE, PENNSYLVANIA**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

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BOROUGH OF PERKASIE

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 4 |
| BASIC FINANCIAL STATEMENTS | |
| Government-wide Financial Statements: | |
| - Statement of Net Position | 14 |
| - Statement of Activities | 15 |
| Fund Financial Statements: | |
| - Balance Sheet - Governmental Funds | 16 |
| - Reconciliation of Balance Sheet - Governmental Funds to Statement of Net Position | 17 |
| - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | 18 |
| - Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to Statement of Activities | 19 |
| - Statements of Net Position - Proprietary Fund | 20 |
| - Statements of Revenues, Expenses, and Changes in Net Position - Proprietary Fund | 21 |
| - Statements of Cash Flows - Proprietary Fund | 22 |
| - Statements of Net Position - Fiduciary Fund | 23 |
| - Statements of Changes in Net Position - Fiduciary Fund | 24 |
| - Notes to Financial Statements | 25 |

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BOROUGH OF PERKASIE

TABLE OF CONTENTS

| | <u>PAGE</u> |
|---|-------------|
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Budgetary Comparison Schedule - General Fund | 59 |
| Schedule of Changes in the Borough's Net Pension Liability (Asset), Related Ratios, and Investment Returns - Police Pension Plan | 60 |
| Schedules of Employer Contributions - Police Pension Plan | 61 |
| Schedule of Changes in the Borough's Net Pension Liability (Asset), Related Ratios, and Investment Returns - Non-Uniformed Pension Plan | 62 |
| Schedules of Employer Contributions - Non-Uniformed Pension Plan | 63 |
| SUPPLEMENTARY INFORMATION | |
| Combining Balance Sheet - Nonmajor Governmental Funds | 64 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds | 65 |
| OTHER REPORT | |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 66 |

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INDEPENDENT AUDITOR'S REPORT

(to be determined)

Borough Council
Borough of Perkasio
Perkasie, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Perkasio ("the Borough"), Perkasio, Pennsylvania, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Perkasio, Perkasio, Pennsylvania, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The financial statements of the Borough of Perkasio for the year ended December 31, 2024 were audited by another auditor, who expressed an unmodified opinion on those statements in their report dated June 3, 2025.

Our opinions on the financial statements for the year ended December 31, 2025 are not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing*

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Borough of Perkasio

Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Borough's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, no such opinion is expressed.

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Borough of Perkasie

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13, and the budgetary comparison schedule - general fund, schedules of changes in the Borough's net pension liability (asset), related ratios, and investment returns - pension plans, and schedules of employer contributions - pension plans on pages 59 through 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

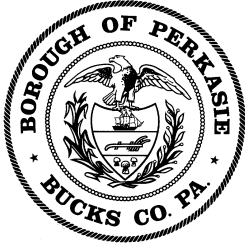
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated (to be determined), on our consideration of the Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Borough's internal control over financial reporting and compliance.

BARBACANE, THORNTON & COMPANY LLP

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BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED
DECEMBER 31, 2025



As management of the Borough of Perkasie (“the Borough”), we offer readers of the Borough’s financial statements this narrative overview and analysis of the financial activities of the Borough for the fiscal year ended December 31, 2025. Professional standards require the inclusion of certain comparative information in the Management’s Discussion and Analysis (“MD&A”) found in pages 4 through 13. The MD&A is to be read in conjunction with the Borough’s financial statements on the remaining pages.

FINANCIAL HIGHLIGHTS

- As of December 31, 2025, the Borough’s government-wide assets exceeded its liabilities by \$22,543,330 (net position). Of this amount, \$4,434,249 (unrestricted net position) may be used to meet the government’s ongoing obligations to citizens and creditors. Total cash decreased by \$376,731.
- The Borough’s government-wide net position increased from 2024 by \$7,905 (page 15).
- As of December 31, 2025, the Borough’s total Governmental Funds reported an ending fund balance of \$1,895,543. Of this amount, \$1,579,422 (unassigned fund balance - page 16) is available for spending at the government’s discretion. The unassigned general fund balance is 16.4% of total General Fund expenditures.
- As of December 31, 2025, the Borough’s Proprietary Fund reported an ending net position of \$3,655,680. Of this amount, \$2,088,932 (unrestricted net position - page 20), is available for spending at the government’s discretion. The unrestricted net position is 26.9% of the Proprietary Fund total operating expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Borough’s annual financial report consists of several sections. The MD&A is intended to serve as a synopsis of the Borough’s financial performance for the year. The Borough’s year-end Financial Statements, beginning on page 14, are comprised of five components: 1) Government-Wide Financial Statements, 2) Governmental Fund Financial Statements, 3) Notes to the Financial Statements, 4) Budgetary Comparison Schedule-General Fund, and 5) Pension Plan Liability & Contribution Schedules.

Government-Wide Financial Statements

The Government-Wide Financial Statements (pages 14-15) are designed to provide readers with a broad overview of the Borough’s finances, in a manner similar to a private-sector business that utilizes full accrual accounting.

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BOROUGH OF PERKASIE, PENNSYLVANIA MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D) DECEMBER 31, 2025

The Statement of Net Position presents information on all the Borough's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Borough is improving or deteriorating.

The Statement of Activities presents information showing how the Borough's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement, of some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both Government-Wide Financial Statements distinguish functions of the Borough that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental fund activities of the Borough include General Government, Public Safety, Refuse Collection, Capital Projects, Public Works, and Parks and Recreation. Electric distribution is the business-type (proprietary) activity of the Borough.

The government-wide financial statements include only the Borough. There are no other organizations or agencies whose financial statements should be combined and presented with the financial statements of the Borough.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Borough, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Borough are governmental, proprietary or fiduciary (escrow) funds.

Governmental Fund Financial Statements

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements (pages 16-18) focus on near-term inflows and outflows of spendable resources, as well as the balance of spendable resources available at the end of the fiscal year (modified accrual accounting). Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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BOROUGH OF PERKASIE, PENNSYLVANIA MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D) DECEMBER 31, 2025

The Borough maintains 8 individual governmental funds (General Fund, Capital Fund, State Liquid Fuels Fund, Fire Protection Fund, Road Improvement Fund, Menlo Aquatics Fund, Refuse Fund and American Recovery Plan Fund). The Governmental Fund Balance Sheet (page 16) and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances (page 18) contain three columns and a total column. The General Fund column includes the General Fund, the Menlo Aquatics Fund, the Refuse Fund and the American Recovery Plan Fund. The Capital Fund column is self-explanatory. The Other Governmental Funds column includes the Fire Protection Fund, the Road Improvement Fund and the State Liquid Fuels Fund. Only the General Fund and Capital Projects Funds are to be considered major governmental funds.

The Reconciliation (page 19) details the difference between the net change in fund balances of the Statement of Revenues, Expenditures and Changes in Fund Balances (page 18) and the Statement of Activities (page 15).

The Borough adopts an annual appropriated budget for all of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund to demonstrate compliance with this budget on page 59.

Proprietary Fund

The Borough maintains one type of proprietary fund; an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Borough uses an enterprise fund to account for its Electric distribution activities.

Proprietary fund statements (pages 20-22) provide the same type of information as the government-wide financial statements, only in more detail. The Propriety Fund financial statements provide separate information for the Electric Fund which is also considered a major fund of the Borough.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide, governmental fund and proprietary fund financial statements. The notes to the financial statements can be found on pages 25 through 58 of this report.

In 2022, The Borough implemented GASBS No. 87, The Lease Standard. The reporting of lease receivables is presented in Note 4 of the financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Borough, assets exceeded liabilities by \$22,543,330 at the close of 2025.

Infrastructure assets of the governmental activities are included within this report. The capital assets (e.g., land, buildings, machinery, infrastructure, and equipment) of the governmental activities of the Borough

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BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

less outstanding debt equal \$16,313,933. The majority of the outstanding debt of the governmental activities funds was incurred for the aquatics center construction.

The largest portion of the governmental activities' net position of \$18,887,650 (86.4 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment) less depreciation and any related debt used to acquire those assets that is still outstanding. The Borough uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the Borough's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1
Net Position – Government-Wide

| | Governmental Activities | | Business-type Activities | | Totals | |
|----------------------------------|-------------------------|---------------|--------------------------|--------------|---------------|---------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| ASSETS: | | | | | | |
| Current assets | \$ 3,290,279 | \$ 3,739,093 | \$ 3,023,485 | \$ 2,550,566 | \$ 6,313,764 | \$ 6,289,659 |
| Capital assets | 17,711,370 | 17,405,359 | 1,786,521 | 1,459,970 | 19,497,891 | 18,865,329 |
| Total Assets | 21,001,649 | 22,950,358 | 4,810,006 | 4,250,521 | 25,811,655 | 25,154,988 |
| Deferred Outflows of Resources | 1,319,134 | 1,805,906 | 175,222 | 239,985 | 1,494,356 | 2,045,891 |
| LIABILITIES: | | | | | | |
| Current liabilities | 1,039,979 | 660,084 | 1,174,130 | 2,711 | 2,214,109 | 662,795 |
| Noncurrent liabilities | 862,836 | 2,196,513 | 23,109 | 881,641 | 885,945 | 3,078,154 |
| Total Liabilities | 1,902,815 | 2,856,597 | 1,197,239 | 884,352 | 3,100,054 | 3,740,949 |
| Deferred Inflows of Resources | 1,530,318 | 920,762 | 132,309 | 3,743 | 1,662,627 | 924,505 |
| Net Position: | | | | | | |
| Net investment in capital assets | 16,313,933 | 16,089,359 | 1,566,748 | 1,459,970 | 17,880,681 | 17,549,329 |
| Restricted | 228,400 | 445,236 | - | - | 228,400 | 445,236 |
| Unrestricted | 2,345,317 | 2,368,404 | 2,088,932 | 1,902,456 | 4,434,249 | 4,540,860 |
| Total Net Deficit | \$ 18,887,650 | \$ 19,172,999 | \$ 3,655,680 | \$ 3,362,426 | \$ 22,543,330 | \$ 22,535,425 |

The balance of the total unrestricted net position, in Table 1, of \$4,434,249 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the 2025 fiscal year, the Borough reported an increase in net position of \$7,905 as indicated on page 14.

Table 2 below highlights the Borough's revenues and expenditures for the fiscal year ended December 31, 2025. These two components are subtracted to yield the change in net position.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

Revenue is further divided into two major components: Program Revenue and General Revenue. Program revenue is defined as charges for sales and services, and operating grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

Table 2
Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Totals | |
|---|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| REVENUES | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 3,628,942 | \$ 3,533,934 | \$11,237,815 | \$ 9,509,262 | \$14,866,757 | \$13,043,196 |
| Grants and contributions | 1,172,068 | 1,466,021 | 44,250 | 44,041 | 1,216,318 | 1,510,062 |
| General Revenues: | | | | | | |
| Property taxes | 871,104 | 862,057 | - | - | 871,104 | 862,057 |
| EI Tax, LST, & other taxes | 2,313,433 | 2,233,089 | - | - | 2,313,433 | 2,233,089 |
| Other | 407,420 | 273,468 | 39,869 | 34,673 | 447,289 | 308,141 |
| Total Revenues | 8,392,967 | 8,368,569 | 11,321,934 | 9,587,976 | 19,714,901 | 17,956,545 |
| EXPENSES | | | | | | |
| General government | 1,152,992 | 1,011,824 | - | - | 1,152,992 | 1,011,824 |
| Public safety | 4,953,488 | 3,998,502 | - | - | 4,953,488 | 3,998,502 |
| Refuse collection | 937,577 | 796,910 | - | - | 937,577 | 796,910 |
| Public works | 1,723,565 | 1,102,831 | - | - | 1,723,565 | 1,102,831 |
| Recreation and conservation | 1,175,872 | 1,476,824 | - | - | 1,175,872 | 1,476,824 |
| Employee benefits and insurance | 1,963,634 | 1,702,401 | - | - | 1,963,634 | 1,702,401 |
| Miscellaneous | 15,329 | 96,810 | - | - | 15,329 | 96,810 |
| Interest on long-term debt | 14,077 | 18,914 | - | - | 14,077 | 18,914 |
| Electric | - | - | 7,770,462 | 6,490,263 | 7,770,462 | 6,490,263 |
| Total Expenses | 11,936,534 | 10,205,016 | 7,770,462 | 6,490,263 | 19,706,996 | 16,695,279 |
| Change in Net Position before transfers | (3,543,567) | (1,836,447) | 3,551,472 | 3,097,713 | 7,905 | 1,261,266 |
| Transfers | 3,258,218 | 2,650,004 | (3,258,218) | (2,650,004) | - | - |
| Change in net position | (285,349) | 813,557 | 293,254 | 447,709 | 7,905 | 1,261,266 |
| Net position, beginning | 19,172,999 | 18,359,442 | 3,362,426 | 2,914,717 | 22,535,425 | 21,274,159 |
| Net position, ending | \$18,887,650 | \$19,172,999 | \$ 3,655,680 | \$ 3,362,426 | \$22,543,330 | \$22,535,425 |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

Table 3 discloses the cost of services for Governmental Activities. The total cost of services column contains all costs related to the programs and the net cost column shows the total costs not covered by program revenues. The net costs are costs that must be covered by local taxes or other general revenue or transfers.

Table 3
Government-Wide Activities

| | 2025 | | 2024 | |
|---------------------------------|----------------------|-----------------------|----------------------|-----------------------|
| | Total Cost | Net Cost | Total Cost | Net Cost |
| General government | \$ 1,152,992 | \$ (711,471) | \$ 1,011,824 | \$ (309,950) |
| Public safety | 4,953,488 | (2,763,056) | 3,998,502 | (2,273,622) |
| Refuse collection | 937,577 | 179,387 | 796,910 | 421,505 |
| Public works | 1,723,565 | (1,454,668) | 1,102,831 | (772,464) |
| Recreation and conservation | 1,175,872 | (392,676) | 1,476,824 | (754,400) |
| Employee benefits and insurance | 1,963,634 | (1,963,634) | 1,702,401 | (1,400,406) |
| Miscellaneous | 15,329 | (15,329) | 96,810 | (96,810) |
| Interest on long-term debt | 14,077 | (14,077) | 18,914 | (18,914) |
| Total | \$ 11,936,534 | \$ (7,135,524) | \$ 10,205,016 | \$ (5,205,061) |

The net cost of services is 60.0% of the total cost of services in 2025. This reflects the reliance on taxes and other revenue sources to fund the cost of services.

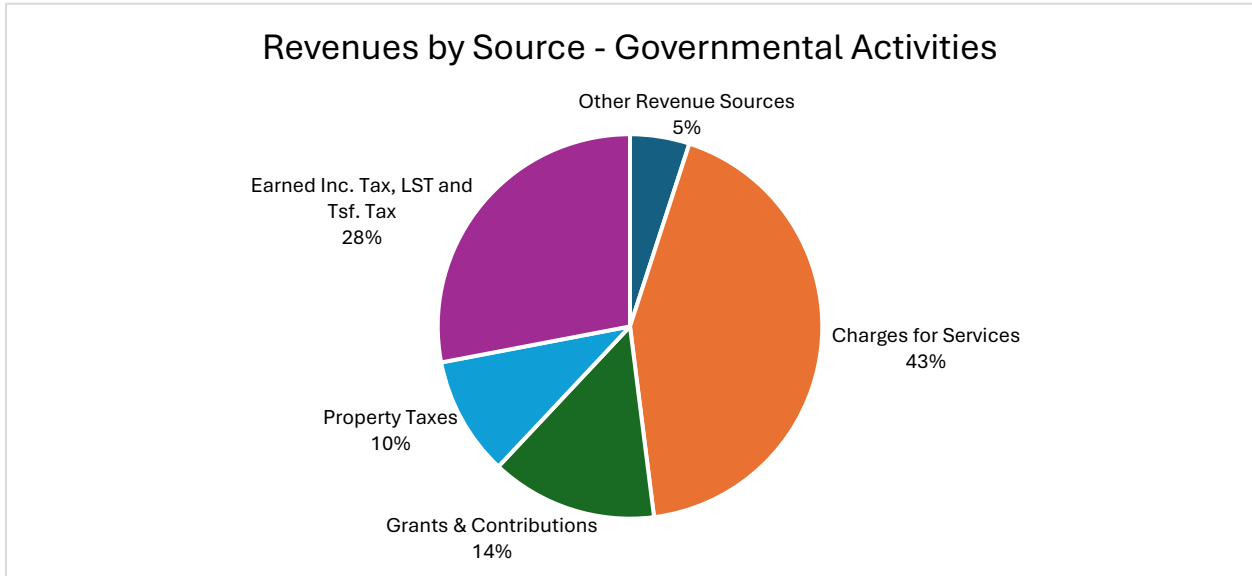
Governmental Activities

The largest sources of governmental activities revenue, reflected on the Statement of Activities on page 15, were derived from charges for services at 43% followed by earned income tax, local services tax and real estate transfer tax at 28%, and grants and contributions at 14% as shown in the chart below. Property Taxes were 10% of total revenue sources and other general revenues make up the remaining 5%.

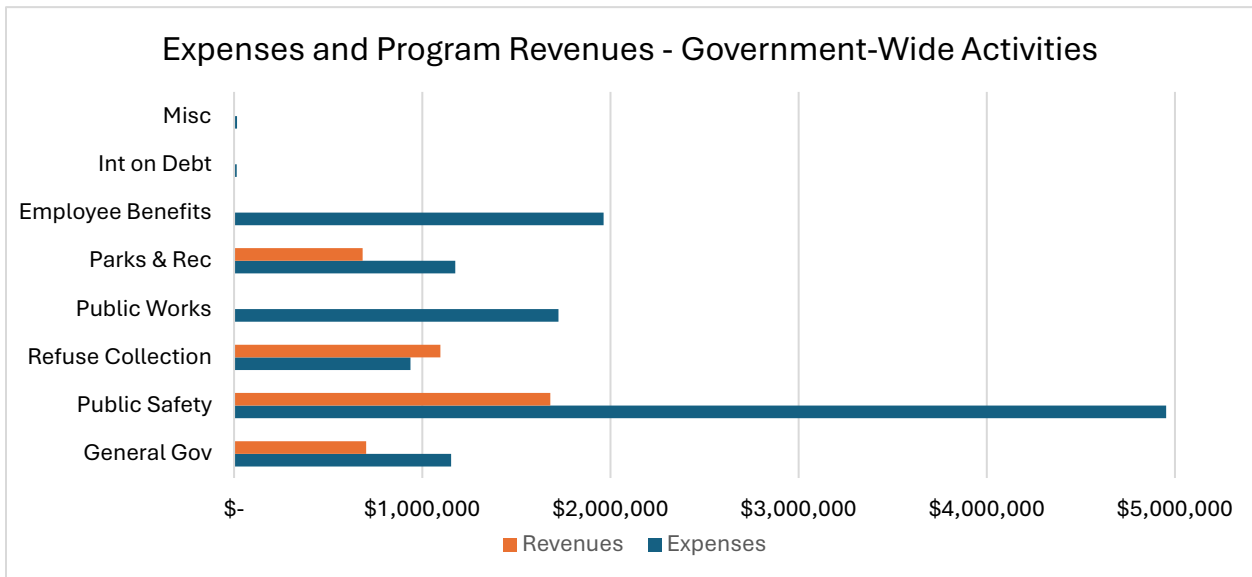
- Property tax millage for 2025 is 9.25 mills. One and one-half mills, approved by voter referendum, is dedicated to the Perkasie Volunteer Fire Company specifically for the purchase, debt service, and maintenance of fire equipment. An additional three mills were approved by Council specifically for Road Improvements.
- Real estate transfer taxes collected for 2025 increased by 13.3% and earned income taxes collected increased by 2.6%. The overall increase of both taxes was \$82,435 (1.5%).

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D) DECEMBER 31, 2025



As shown on the chart below and in the Statement of Activities on page 15, 41% of the Borough's expenditures are for public safety, 22% for public works including refuse and recycling collection, 16% for employee benefits, 10% for parks and recreation, and 10% for general government and. The revenue sources in the graph below are from Charges for Services and Grants.



DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

Proprietary Fund/Electric Enterprise

The Borough's proprietary fund provides the same type of information presented as business-type activities in the government-wide financial statements, but in more detail.

Business-Type Activities

Revenues of the Borough's business-type activities increased by 18.2% (\$9,509,262 in 2024 compared to \$11,237,815 in 2025), while expenses increased by 19.8%. The increase in revenue was attributable to the implementation of a separate installed capacity charge approved as part of the 2025 budget. This additional charge was necessary due to substantial increases in installed capacity costs established by PJM, the regional grid operator, and was passed directly through to Borough electric customers. While this resulted in higher operating revenues, it also created a corresponding increase in the Borough's power purchase expenses, as the Borough was required to absorb these same higher PJM capacity charges. In addition to increased power supply costs, expenses related to electric materials and equipment, along with salaries and benefits, also contributed to the rise in operating expenses. The business-type activities' ending net position of \$3,362,426 reflected an increase in net position of \$293,254. Included in the ending fund balance/net position are transfers totaling \$3,258,218 from the business-type fund to the governmental funds.

Governmental Funds-Activities

The focus of the Borough's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Borough's financing requirements. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2025, the Borough's governmental funds reported combined ending fund balances of \$1,895,543, a decrease of \$610,297 in comparison with the prior year. Reflected in the ending fund balances are transfers in the amount of \$3,752,186 from the business type fund to the governmental funds.

The General Fund is the chief operating fund of the Borough. As of December 31, 2025, the total fund balance of the General Fund was \$1,821,122 of which \$33,991 was non-spendable for prepaid expenses & inventory. The unassigned fund balance of \$1,579,809 represents approximately 16.4% of the total General Fund expenditures for 2025 (page 18).

General Fund Budget Comparison Highlights

During the year, revenues were less than 1% lower than budget with expenses 1.5% lower than budget. The net change in the fund balance, after recognizing operating transfers, reflects a favorable difference of \$307,301 versus the budget as reflected on page 59.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

Earned income taxes, real estate transfer taxes and local services tax remained a major source of revenue for the borough. The three taxes combined totaled \$2,313,433 in 2025, as reflected on page 15.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Borough's investment in capital assets for its governmental and business-type activities as of December 31, 2025, amounts to \$18,793,680 net of accumulated depreciation. This investment in capital assets includes land, buildings, building improvements, park facilities, infrastructure, vehicles and equipment. The decrease in investment in capital assets for the current fiscal year was a total of \$71,649, including depreciation. Depreciation of \$1,479,101 was offset by net asset additions of \$1,407,452.

Table 4
Capital Assets

| | Governmental Activities | | Business-type Activities | | Totals | |
|--------------------------|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | \$ 4,568,939 | \$ 4,568,939 | \$ 134,211 | \$ 134,211 | \$ 4,703,151 | \$ 4,703,150 |
| Construction in progress | 908,874 | - | - | - | 908,874 | - |
| Buildings | 8,765,305 | 8,765,305 | 339,663 | 339,663 | 9,104,968 | 9,104,968 |
| Equipment | 10,219,909 | 10,219,909 | 3,334,744 | 3,334,744 | 13,554,653 | 13,554,653 |
| Vehicles | 2,010,087 | 2,010,087 | 1,306,615 | 940,844 | 3,316,702 | 2,950,931 |
| Infrastructure | 11,506,103 | 11,373,296 | 662,447 | 662,447 | 12,168,550 | 12,035,743 |
| Accumulated depreciation | <u>(20,752,177)</u> | <u>(19,532,177)</u> | <u>(4,210,933)</u> | <u>(3,951,939)</u> | <u>(24,963,217)</u> | <u>(23,484,116)</u> |
| Totals | <u>\$17,226,933</u> | <u>\$17,405,359</u> | <u>\$ 1,566,747</u> | <u>\$ 1,459,970</u> | <u>\$18,793,680</u> | <u>\$18,865,329</u> |

Major capital asset events that occurred during the year included the following:

- Additional upgrades to the Borough's skate park
- Acquisition of the Community Garden Lot
- Initiated construction on the Kulp Park Rehabilitation project
- Annual road reconstruction projects
- Continued replacement of electric meters

Additional information on the Borough's capital assets can be found in Note 6 of the financial statements.

Long-Term Liabilities

At the end of the current fiscal year, the Borough had total long-term liabilities outstanding of \$1,305,945 entirely backed by the full faith and credit of the government.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS – UNAUDITED (CONT'D)
DECEMBER 31, 2025

Table 5
Outstanding Long-Term Liabilities

| | Governmental Activities | | Business-type Activities | | Totals | |
|-----------------------------------|-------------------------|--------------|--------------------------|-----------|--------------|--------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| General Obligation Notes | \$ 913,000 | \$ 1,316,000 | \$ - | \$ - | \$ 913,000 | \$ 1,316,000 |
| Pension Liability – Non-Uniformed | - | 5,035 | - | 2,711 | - | 7,746 |
| Pension Liability – Police | - | 1,168,361 | - | - | - | 1,168,361 |
| Leases | - | - | - | - | - | - |
| Compensated Absences | 369,836 | 110,117 | 23,109 | 19,828 | 392,945 | 129,945 |
| Total | \$ 1,282,836 | \$ 2,599,513 | \$ 23,109 | \$ 22,539 | \$ 1,305,945 | \$ 2,622,052 |

More detailed information about the Borough's long-term liabilities is presented in Note 10 of the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Borough's finances and to show the Borough's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Borough Manager or Finance Director, 620 West Chestnut Street, Perkasie, Pennsylvania 18944.

General information relating to the Borough of Perkasie, Pennsylvania, can be found at the Borough's website, <http://www.perkasieborough.org>.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE STATEMENT OF NET POSITION DECEMBER 31, 2025 (With Summarized Comparative Data for December 31, 2024)

| | Governmental Activities | Business-type Activities | Totals | |
|---|----------------------------|-----------------------------|----------------------|----------------------|
| | | | 2025 | 2024 |
| ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | | | | |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash | \$ 2,697,958 | \$ 1,112,764 | \$ 3,810,722 | \$ 4,187,453 |
| Receivables | 1,008,483 | 1,042,396 | 2,050,879 | 1,782,852 |
| Internal balances | (450,153) | 450,153 | - | (94,820) |
| Inventories | 14,520 | 397,529 | 412,049 | 331,691 |
| Prepaid expenses | 19,471 | 20,643 | 40,114 | 82,483 |
| Total Current Assets | <u>3,290,279</u> | <u>3,023,485</u> | <u>6,313,764</u> | <u>6,289,659</u> |
| Noncurrent Assets: | | | | |
| Net pension asset | 484,437 | 219,773 | 704,210 | - |
| Land | 4,568,939 | 134,212 | 4,703,151 | 4,703,150 |
| Construction in progress | 908,874 | - | 908,874 | - |
| Depreciable capital assets, net | 11,749,120 | 1,432,536 | 13,181,656 | 14,162,179 |
| Total Noncurrent Assets | <u>17,711,370</u> | <u>1,786,521</u> | <u>19,497,891</u> | <u>18,865,329</u> |
| TOTAL ASSETS | <u>21,001,649</u> | <u>4,810,006</u> | <u>25,811,655</u> | <u>25,154,988</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred pensions | 1,319,134 | 175,222 | 1,494,356 | 2,045,891 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>1,319,134</u> | <u>175,222</u> | <u>1,494,356</u> | <u>1,805,906</u> |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>\$ 22,320,783</u> | <u>\$ 4,985,228</u> | <u>\$ 27,306,011</u> | <u>\$ 27,200,879</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | | | | |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts payable | \$ 386,990 | \$ 779,711 | \$ 1,166,701 | \$ 608,397 |
| Accrued expenses | 232,989 | 50,325 | 283,314 | 194,814 |
| Customer deposits | - | 344,094 | 344,094 | 335,514 |
| Current portion of notes payable | 420,000 | - | 420,000 | 403,000 |
| Total Current Liabilities | <u>1,039,979</u> | <u>1,174,130</u> | <u>2,214,109</u> | <u>1,541,725</u> |
| Noncurrent Liabilities: | | | | |
| Net pension liability | - | - | - | 1,176,107 |
| Compensated absences | 369,836 | 23,109 | 392,945 | 110,117 |
| Notes payable | 493,000 | - | 493,000 | 913,000 |
| Total Noncurrent Liabilities | <u>862,836</u> | <u>23,109</u> | <u>885,945</u> | <u>2,199,224</u> |
| TOTAL LIABILITIES | <u>1,902,815</u> | <u>1,197,239</u> | <u>3,100,054</u> | <u>3,740,949</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred amounts related to pensions | 906,007 | 132,309 | 1,038,316 | 103,616 |
| Deferred amounts related to leases | 380,747 | - | 380,747 | 447,386 |
| Deferred revenues | 243,564 | - | 243,564 | 373,503 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>1,530,318</u> | <u>132,309</u> | <u>1,662,627</u> | <u>924,505</u> |
| NET POSITION | | | | |
| Net investment in capital assets | 16,313,933 | 1,566,748 | 17,880,681 | 17,549,329 |
| Restricted | 228,400 | - | 228,400 | 445,236 |
| Unrestricted | 2,345,317 | 2,088,932 | 4,434,249 | 4,540,860 |
| TOTAL NET POSITION | <u>18,887,650</u> | <u>3,655,680</u> | <u>22,543,330</u> | <u>22,535,425</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | <u>\$ 22,320,783</u> | <u>\$ 4,985,228</u> | <u>\$ 27,306,011</u> | <u>\$ 27,200,879</u> |

The accompanying notes are an integral part of these financial statements.

BOROUGH OF PERKASIE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2025
(With Summarized Comparative Data for December 31, 2024)

| | General Fund | Capital Projects Fund | Other Governmental Funds | Totals | |
|--|---------------------|-----------------------------|--------------------------------|---------------------|---------------------|
| | | | | 2025 | 2024 |
| ASSETS | | | | | |
| Cash | \$ 1,669,933 | \$ 931,226 | \$ 96,799 | \$ 2,697,958 | \$ 2,997,203 |
| Tax receivables | 291,256 | - | 3,426 | 294,682 | 264,701 |
| Grant receivables | - | - | - | - | 12,888 |
| Other receivables | 141,588 | 41,020 | - | 182,608 | 154,076 |
| Due from other funds | 516,711 | 30,460 | - | 547,171 | 213,225 |
| Inventories | 14,520 | - | - | 14,520 | 13,630 |
| Prepaid expenditures | 19,471 | - | - | 19,471 | 66,498 |
| TOTAL ASSETS | \$ 2,653,479 | \$ 1,002,706 | \$ 100,225 | \$ 3,756,410 | \$ 3,722,221 |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES: | | | | | |
| Accounts payable | \$ 202,764 | \$ 104,692 | \$ 79,534 | \$ 386,990 | \$ 108,382 |
| Accrued expenses | 216,342 | 16,647 | - | 232,989 | 148,702 |
| Due to other funds | 357,151 | 640,173 | - | 997,324 | 585,794 |
| TOTAL LIABILITIES | 776,257 | 761,512 | 79,534 | 1,617,303 | 842,878 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred revenue | 56,100 | 187,464 | - | 243,564 | 373,503 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 56,100 | 187,464 | - | 243,564 | 373,503 |
| FUND BALANCES: | | | | | |
| Nonspendable | 33,991 | - | - | 33,991 | 80,128 |
| Restricted: | | | | | |
| State Liquid Fuels | - | - | 13,279 | 13,279 | 10,843 |
| Fire Protection | - | - | 7,799 | 7,799 | 9,213 |
| Road Improvements | - | - | - | - | 217,857 |
| Police K-9 and Upper Bucks Consortium | 207,322 | - | - | 207,322 | 207,322 |
| Assigned: | | | | | |
| Capital expenditures | - | 53,730 | - | 53,730 | 754,106 |
| Unassigned (deficit) | 1,579,809 | - | (387) | 1,579,422 | 1,226,371 |
| TOTAL FUND BALANCES | 1,821,122 | 53,730 | 20,691 | 1,895,543 | 2,505,840 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 2,653,479 | \$ 1,002,706 | \$ 100,225 | \$ 3,756,410 | \$ 3,722,221 |

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION DECEMBER 31, 2025

TOTAL GOVERNMENTAL FUND BALANCES \$ 1,895,543

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of accumulated depreciation as detailed in the footnotes are included in the statement of net position. 17,226,933

Deferred inflows and outflows of resources related to the Borough's leases receivable and net pension liability (asset) are based on the differences between actuarially determined actual and expected investment returns, differences between expected and actual experience, and changes in assumptions. These amounts will be amortized over the estimated remaining average service life of the employees.

| | |
|---|-----------|
| Deferred outflows of resources - pensions | 1,319,134 |
| Deferred inflows of resources - pensions | (906,007) |
| Deferred inflows of resources - leases | (380,747) |

Certain long-term assets and liabilities applicable to the governmental activities are not receivable or due and payable in the current period and, therefore, are not reported in the funds. Those assets and liabilities consist of:

| | |
|----------------------|----------------|
| Compensated absences | (369,836) |
| Notes payable | (913,000) |
| Leases receivable | 531,193 |
| Net pension asset | <u>484,437</u> |

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 18,887,650

The accompanying notes are an integral part of these financial statements.

BOROUGH OF PERKASIE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025
(With Summarized Comparative Data for the Year Ended December 31, 2024)

| | General Fund | Capital Projects Fund | Other Governmental Funds | Totals | |
|--|---------------------|-----------------------|--------------------------|---------------------|---------------------|
| | | | | 2025 | 2024 |
| REVENUES | | | | | |
| Taxes | \$ 2,760,675 | \$ - | \$ 423,862 | \$ 3,184,537 | \$ 3,095,146 |
| Franchise fees | 131,360 | - | - | 131,360 | 140,892 |
| Permits, fines and licenses | 20,549 | - | - | 20,549 | 168,590 |
| Interest and rents | 207,946 | 37,530 | 7,055 | 252,531 | 228,083 |
| Intergovernmental revenues | 567,392 | 357,330 | 247,346 | 1,172,068 | 1,439,017 |
| Charges for services/fees | 3,590,393 | 18,000 | - | 3,608,393 | 3,264,526 |
| Miscellaneous revenue/other | 13,529 | 10,000 | - | 23,529 | 29,748 |
| TOTAL REVENUES | 7,291,844 | 422,860 | 678,263 | 8,392,967 | 8,366,002 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 979,084 | 31,691 | 56,174 | 1,066,949 | 899,940 |
| Public safety | 3,893,562 | 119,825 | 142,948 | 4,156,335 | 3,819,134 |
| Refuse collection | 820,534 | - | - | 820,534 | 797,478 |
| Public works | 558,134 | 476,490 | 446,103 | 1,480,727 | 603,163 |
| Culture and recreation | 1,024,082 | 5,000 | - | 1,029,082 | 1,038,265 |
| Debt service: | | | | | |
| Principal | - | 403,000 | - | 403,000 | 388,000 |
| Interest | - | 14,077 | - | 14,077 | 18,914 |
| Capital outlays | - | 1,041,681 | - | 1,041,681 | 1,343,570 |
| Employee benefits and insurance | 2,328,560 | - | - | 2,328,560 | 1,871,292 |
| Other expenditures | 15,329 | - | - | 15,329 | 148,268 |
| TOTAL EXPENDITURES | 9,619,285 | 2,091,764 | 645,225 | 12,356,274 | 10,928,024 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (2,327,441) | (1,668,904) | 33,038 | (3,963,307) | (2,562,022) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Refunds of prior year expenditures | 103,808 | - | - | 103,808 | - |
| Refunds of prior year receipts | (9,016) | - | - | (9,016) | - |
| Transfers in | 2,783,658 | 968,528 | - | 3,752,186 | 3,241,399 |
| Transfers out | (243,708) | - | (250,260) | (493,968) | (591,395) |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,634,742 | 968,528 | (250,260) | 3,353,010 | 2,650,004 |
| NET CHANGE IN FUND BALANCES | 307,301 | (700,376) | (217,222) | (610,297) | 87,982 |
| FUND BALANCES, BEGINNING OF YEAR | 1,513,821 | 754,106 | 237,913 | 2,505,840 | 2,417,858 |
| FUND BALANCES, END OF YEAR | \$ 1,821,122 | \$ 53,730 | \$ 20,691 | \$ 1,895,543 | \$ 2,505,840 |

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2025

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (610,297)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$1,041,681) was exceeded by depreciation (\$1,220,107) in the current period. (178,426)

The issuance of long-term debt (e.g. leases, notes) provides current resources to governmental funds, while repayment of the principal of long-term debt, including changes in accrued interest, consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 403,000

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (259,719)

Governmental funds report rental payments as receipts. However, in the statement of activities, lease revenue is recognized over the course of the lease agreement. (4,833)

In the statement of activities, pension expense reflects the change in the net pension liability, net of deferrals. In the governmental funds, however, pension expenditures reflect payments made to fund the pension plan. This is the amount by which the change in the net pension liability and related deferrals exceeded pension contributions during the year. 364,926

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (285,349)

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE STATEMENTS OF NET POSITION - PROPRIETARY FUND DECEMBER 31, 2025 AND 2024

| | Enterprise Fund | |
|---|-----------------|--------------|
| | Electric | |
| | 2025 | 2024 |
| ASSETS | | |
| Current Assets: | | |
| Cash | \$ 1,112,764 | \$ 1,190,250 |
| Receivables | 1,042,396 | 748,521 |
| Due from other funds | 651,538 | 440,358 |
| Inventories | 397,529 | 318,061 |
| Prepaid expenses | 20,643 | 15,985 |
| Total Current Assets | 3,224,870 | 2,713,175 |
| Noncurrent Assets: | | |
| Net pension asset | 219,773 | - |
| Land | 134,212 | 134,211 |
| Buildings | 339,663 | 339,663 |
| Equipment | 3,334,744 | 3,334,744 |
| Infrastructure | 662,448 | 662,448 |
| Vehicles | 1,306,615 | 940,844 |
| Less: Accumulated depreciation | (4,210,934) | (3,951,940) |
| Total Noncurrent Assets | 1,786,521 | 1,459,970 |
| TOTAL ASSETS | 5,011,391 | 4,173,145 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred amounts related to pensions | 175,222 | 239,985 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 175,222 | 239,985 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | | |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts payable | 802,820 | 500,015 |
| Accrued expenses | 50,325 | 46,111 |
| Customer deposits | 344,094 | 335,514 |
| Due to other funds | 201,385 | 162,609 |
| Total Current Liabilities | 1,398,624 | 1,044,249 |
| Noncurrent Liabilities: | | |
| Net pension liability | - | 2,712 |
| Total Noncurrent Liabilities | - | 2,712 |
| TOTAL LIABILITIES | 1,398,624 | 1,046,961 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred amounts related to pensions | 132,309 | 3,743 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 132,309 | 3,743 |
| NET POSITION | | |
| Net investment in capital assets | 1,566,748 | 1,459,970 |
| Unrestricted | 2,088,932 | 1,902,456 |
| TOTAL NET POSITION | 3,655,680 | 3,362,426 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION | \$ 5,186,613 | \$ 4,413,130 |

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

| | Enterprise Fund | |
|----------------------------------|-----------------|--------------|
| | Electric | |
| | 2025 | 2024 |
| OPERATING REVENUES | | |
| Charges for services | \$ 11,201,583 | \$ 9,321,541 |
| Other revenue | 36,232 | 187,721 |
| TOTAL OPERATING REVENUES | 11,237,815 | 9,509,262 |
| OPERATING EXPENSES | | |
| Purchase of power | 5,470,033 | 4,645,088 |
| Operating expenses | 1,716,929 | 1,398,205 |
| General and administrative | 324,506 | 269,499 |
| Depreciation expense | 258,994 | 174,598 |
| TOTAL OPERATING EXPENSES | 7,770,462 | 6,487,390 |
| OPERATING INCOME (LOSS) | 3,467,353 | 3,021,872 |
| NONOPERATING REVENUES (EXPENSES) | | |
| Interest income | 39,869 | 34,673 |
| Intergovernmental revenue | 44,250 | 44,041 |
| Interest expense | - | (2,873) |
| Transfers out | (3,258,218) | (2,650,004) |
| TOTAL NONOPERATING EXPENSES | (3,174,099) | (2,574,163) |
| CHANGE IN NET POSITION | 293,254 | 447,709 |
| NET POSITION, BEGINNING OF YEAR | 3,362,426 | 2,914,717 |
| NET POSITION, END OF YEAR | \$ 3,655,680 | \$ 3,362,426 |

The accompanying notes are an integral part of these financial statements.

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BOROUGH OF PERKASIE STATEMENTS OF CASH FLOWS - PROPRIETARY FUND FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

| | Enterprise Fund | |
|--|---------------------|---------------------|
| | Electric | |
| | 2025 | 2024 |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Receipts from customers and users | \$ 10,916,288 | \$ 9,304,984 |
| Payments to suppliers for goods and services | (6,499,466) | (5,540,303) |
| Payments to employees for services | (818,265) | (783,842) |
| Other receipts | 36,232 | 171,122 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | 3,634,789 | 3,151,961 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Advances (repayments) from other funds | (172,404) | (195,853) |
| Intergovernmental receipts | 44,250 | 44,041 |
| Transfers to other funds | (3,258,218) | (2,650,004) |
| NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES | (3,386,372) | (2,801,816) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Purchase of capital assets | (365,772) | (173,147) |
| Interest paid | - | (2,873) |
| NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES | (365,772) | (176,020) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest income | 39,869 | 34,673 |
| NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES | 39,869 | 34,673 |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (77,486) | 208,798 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 1,190,250 | 981,452 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | \$ 1,112,764 | \$ 1,190,250 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | |
| Operating income | \$ 3,467,353 | \$ 3,021,872 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | |
| Depreciation expense | 258,994 | 174,598 |
| (Increase) decrease in assets: | | |
| Receivables | (293,875) | (40,543) |
| Inventories | (79,468) | (37,433) |
| Prepaid expenses | (4,658) | (2,573) |
| Net pension asset | (219,773) | - |
| Deferred outflows of resources | 64,763 | 129,133 |
| Increase (decrease) in liabilities: | | |
| Accounts payable | 302,805 | 86,807 |
| Accrued expenses | 4,214 | 10,037 |
| Customer deposits | 8,580 | 16,800 |
| Net pension liability | (2,712) | (202,995) |
| Deferred inflows of resources | 128,566 | (3,742) |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | \$ 3,634,789 | \$ 3,151,961 |

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE STATEMENTS OF NET POSITION - FIDUCIARY FUND DECEMBER 31, 2025 AND 2024

| | Custodial Fund | |
|---|-------------------|-------------------|
| | 2025 | 2024 |
| ASSETS | | |
| Cash and cash equivalents | \$ 6,296 | \$ 6,045 |
| Due from developers | 36,720 | 36,720 |
| Accounts receivable | 95,489 | 94,820 |
| TOTAL ASSETS | <u>\$ 138,505</u> | <u>\$ 137,585</u> |
| | | |
| LIABILITIES AND NET POSITION | | |
| LIABILITIES | | |
| Accounts payable | \$ - | \$ - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> |
| | | |
| NET POSITION | | |
| Restricted for developers and individuals | <u>138,505</u> | <u>137,585</u> |
| TOTAL LIABILITIES AND NET POSITION | <u>\$ 138,505</u> | <u>\$ 137,585</u> |

The accompanying notes are an integral part of these financial statements.

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BOROUGH OF PERKASIE STATEMENTS OF CHANGES IN NET POSITION - FIDUCIARY FUND FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

| | Custodial Fund | |
|----------------------------------|-------------------|-------------------|
| | 2025 | 2024 |
| ADDITIONS | | |
| Contributions: | | |
| Developers and individuals | \$ 224,012 | \$ 159,348 |
| Interest | 9,711 | 292 |
| TOTAL ADDITIONS | <u>233,723</u> | <u>159,640</u> |
| | | |
| DEDUCTIONS | | |
| Professional fees | 211,963 | 125,877 |
| Administrative expenses | 20,840 | 3,772 |
| Return of contributions | <u>-</u> | <u>445,087</u> |
| TOTAL DEDUCTIONS | <u>232,803</u> | <u>574,736</u> |
| | | |
| CHANGE IN FIDUCIARY NET POSITION | 920 | (415,096) |
| | | |
| NET POSITION, BEGINNING OF YEAR | <u>137,585</u> | <u>552,681</u> |
| | | |
| NET POSITION, END OF YEAR | <u>\$ 138,505</u> | <u>\$ 137,585</u> |

The accompanying notes are an integral part of these financial statements.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of the Borough of Perkasia ("the Borough") is presented to assist in understanding the Borough's financial statements. The financial statements and notes are representations of the Borough's management, who is responsible for their integrity and objectivity. These accounting policies have been consistently applied in the preparation of the financial statements.

The Borough is a municipal corporation incorporated under Article II of the Commonwealth of Pennsylvania Municipal Code Act of 1966, as amended. The Borough operates under a Council-Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the Borough and its inhabitants.

Reporting Entity

The financial statements of the Borough include all government activities, organizations, and functions for which the Borough exercises significant oversight responsibility. The criteria considered in determining governmental activities to be reported within the Borough's financial statements include the degree of oversight responsibility exercised by the Borough Council over a government organization, activity or function, the Borough's accountability for the activity's fiscal matters, its scope of public service and the nature of any special financing relationships which may exist between the Borough and a given government activity. There are no agencies or organizations that require reporting in the Borough's financial statements.

Therefore, the Borough's municipal services, which include public safety (police and fire), public works, sanitation, health and human services, culture and recreation, public improvements, planning and zoning, and general administrative services, are included in the accompanying financial statements. In addition, the Borough owns and operates an enterprise activity, an electric utility which is included in the accompanying financial statements.

Related Organization

The Borough's Council appoints all members to the governing board of the Perkasia Regional Authority, an operating authority. The Perkasia Regional Authority provides water and sewer service to the residents of the Borough.

The Borough is not financially accountable for the Perkasia Regional Authority; therefore, the provisions have not been met regarding component units. The Perkasia Regional Authority is not included in the financial statements of the Borough.

Significant Accounting Policies

The financial statements of the Borough have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. The Borough's significant accounting policies are described below.

Basic Financial Statements – Government-wide Statements

The Borough's basic financial statements include both government-wide (reporting the Borough as a whole) and fund financial statements (reporting the Borough's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental or business-type. The Borough's police and fire protection, parks and recreation, public works, and general administrative services are classified as governmental activities. The Borough's electric service is classified as a business-type activity.

In the government-wide statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Borough's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position.

The government-wide statement of activities reports both the gross and net cost of each of the Borough's functions and business-type activities (police, fire, public works, etc.). The functions are also supported by general government revenues (property, earned income taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (police, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, earned income taxes, intergovernmental revenues, interest income, etc.).

The Borough does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Borough as an entity and the change in the Borough's net position resulting from the current year's activities.

Basic Financial Statements – Fund Financial Statements

The financial transactions of the Borough are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Borough:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Borough:

The **general fund** is the general operating fund of the Borough. It is used to account for all financial resources except those required to be accounted for in another fund.

The **capital projects fund** is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

The **special revenue funds** are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally or administratively restricted expenditures for specified purposes.

The three special revenue funds are not major funds of the Borough. The activity relating to these funds is shown in the other governmental funds column on the fund financial statements.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the Borough:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third-party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Fiduciary Funds

The funds are used to report assets held in a trustee or custodial capacity for others and, therefore, are not available to support Borough programs.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The **custodial fund** is used to account for funds posted by developers who have projects in progress in the Borough and for funds received for security deposits from tenants in the Borough Hall building. The developers' funds are used to pay legal, engineering, and administrative costs incurred by the Borough relating to those projects. The security deposits will be returned to the tenants when they vacate their rental space less any charges for damages or rent.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

Both governmental and business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Cash and Cash Equivalents

The Borough has defined cash and cash equivalents to include cash on hand, demand deposits, money markets, and certificates of deposit. Additionally, funds pooled in the Pennsylvania Local Government Investment Trust (PLGIT) are treated as a cash equivalent because the Borough can deposit or withdraw cash at any time without prior notice or penalty.

Accounts Receivable – Electric Fund

The following procedures are followed regarding the accounts receivable due to the Borough from electric customers. Accounts 1-30 days past due are mailed a first past due statement with penalty and shut off notice. Accounts 31-40 days past due are mailed a second past due statement with penalty and final shut off notice. Accounts 41 days past due are notified that

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

electric will be shut off between April 15 and November 1 as allowed by law. Yellow tags are placed on doors 5 days before shut off. Red tags are placed on door on shut off date and then power is shut off. Properties associated with accounts closed and not paid are lienied with collection made when property is sold. Rental property owners are charged after sending 3 notices, and the property is lienied if the owner does not pay after 20 days.

Budget

The Borough Council adheres to the following procedures in establishing the budgets reflected in the financial statements.

1. Beginning at least 30 days prior to adoption of the budget, a proposed budget for the ensuing year shall be prepared in a manner designated by Council. The proposed budget shall be kept on file with the borough secretary and made available for public inspection for a period of 10 days.
2. Notice that the proposed budget is available for inspection must be published in a newspaper of general circulation in the Borough and conspicuously posted during the 10-day period noted in item 1.
3. After 10 days, Council shall adopt the budget no later than December 31 and file it with the Pennsylvania Department of Community and Economic Development.
4. Annual budgets are generally adopted for the general, highway aid, capital improvement, and electric funds.
5. For budgetary purposes, appropriations lapse at the end of each year.
6. The budget is prepared on the modified accrual basis of accounting.
7. The budget was not amended during 2025.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Borough's Pennsylvania Municipal Retirement System ("PMRS") plans ("the Plans") and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Deferred Revenue

The Borough reports deferred revenue on its balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Borough before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Borough has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Operating Revenues and Expenses

The Borough's proprietary fund distinguishes between operating and nonoperating revenues and expenses. Operating revenues and expenses of the Borough's electric fund consist of charges for services and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as nonoperating.

Developers Funds

The Borough requires developers to deposit escrow funds to pay legal and engineering fees incurred by the Borough on their behalf.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pennsylvania statutes provide for investment of Governmental Funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, insured or collateralized time deposits and certificates of deposit, and qualifying commercial paper, bankers' acceptances, negotiable certificates of deposit, and insured bank deposit reciprocal arrangements. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of Governmental Funds for investment purposes.

The Borough does not have a formal deposit and investment policy but adheres to state statutes and prudent business practice. Governmental Funds' amounts are either maintained in

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

demand deposits, highly liquid money market funds, certificates of deposits, or pooled for investment purposes in the Pennsylvania Local Government Investment Trust (PLGIT), and are captioned as "cash" in the statement of net position. These amounts are stated at cost which approximates market. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Borough.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Borough does not have a policy for custodial credit risk but adheres to Commonwealth of Pennsylvania Law Act 72 ("Act 72") for the collateralization requirements governing public funds. At December 31, 2025, the carrying amount of the Borough's deposits was \$3,817,018, and the bank balance was \$3,799,578. Of the bank balance, \$380,502 was covered by federal depository insurance, and \$3,229,775 was collateralized by securities held by the depository in the Borough's name and not subject to custodial credit risk.

In addition, \$189,301 of the Borough's deposits are in the Pennsylvania Local Government Investment Trust ("PLGIT"). Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PLGIT acts like money market mutual funds in that their objective is to maintain a stable net asset value of \$1 per share, are rated by a nationally recognized statistical rating organization, and are subject to an independent annual audit.

NOTE 3 RECEIVABLES

A breakdown of the various receivables of the Borough at December 31, 2025 is as follows:

| | |
|--|---------------------|
| Taxes receivable | <u>\$ 294,682</u> |
| Other Receivables: | |
| General Fund: | |
| Charges for services, fines and reimbursements | <u>\$ 141,588</u> |
| Capital Projects Fund: | |
| Property owner sidewalk assessments | <u>\$ 41,020</u> |
| Electric Fund accounts receivable | <u>\$ 1,042,396</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 4 LEASES RECEIVABLE

The Borough implemented GASB Statement No. 87, *Leases*, effective as of January 1, 2022. In accordance with this standard, the Borough recognizes lease and interest receivables and deferred inflows of leases related to lease agreements in which the Borough is the lessor. The leases are summarized as follows:

| | Lease Receivable | Interest Receivable | Deferred Inflows | Lease Revenue | Interest Revenue |
|------------------------------|---------------------|------------------------|---------------------|------------------|---------------------|
| Verizon Cell Tower | \$ 177,502 | \$ 729 | \$ 135,050 | \$ 9,156 | \$ 8,995 |
| Cingular Wireless Cell Tower | 104,570 | 430 | 67,242 | 10,214 | 5,492 |
| Dental Office | 180,741 | 743 | 121,486 | 25,576 | 9,740 |
| Parking Lot | 24,267 | 108 | 23,706 | 3,873 | 1,250 |
| Investment Office | 41,931 | 172 | 33,263 | 18,144 | 2,571 |
| | <u>\$ 529,011</u> | <u>\$ 2,182</u> | <u>\$ 380,747</u> | <u>\$ 66,963</u> | <u>\$ 28,048</u> |

Verizon Cell Tower – On August 17, 2015, the Borough entered into a lease with Verizon Wireless to lease a portion of property at 311 South Ninth Street, Perkasio for space for a cell tower. The lease has an initial term of five years with four additional five-year terms. Monthly rent started at \$1,000 with an increase of 112% of the annual rental payment of the preceding five-year term.

Future minimum lease payments are as follows:

Year Ending June 30,

| | |
|-------------|-------------------|
| 2026 | \$ 15,053 |
| 2027 | 15,053 |
| 2028 | 15,053 |
| 2029 | 15,053 |
| 2030 | 15,504 |
| 2031 - 2035 | 90,870 |
| 2036 - 2040 | <u>89,690</u> |
| Total | <u>\$ 256,276</u> |

Cingular Wireless Cell Tower – On August 1, 2006, the Borough entered into a lease with Cingular Wireless PCS, LLC to lease a portion of property at 311 South Ninth Street, Perkasio for space for a cell tower. The lease has an initial term of five years with four additional five-year terms. Monthly rent started at \$835 with an annual increase of 3%.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 4 LEASES RECEIVABLE (cont'd)

Future minimum lease payments are as follows:

Year Ending June 30,

| | |
|-------------|-------------------|
| 2026 | \$ 16,768 |
| 2027 | 17,272 |
| 2028 | 17,790 |
| 2029 | 18,323 |
| 2030 | 18,873 |
| 2031 - 2032 | <u>51,343</u> |
| Total | <u>\$ 140,369</u> |

Dental Office – On January 6, 2020, the Borough entered into a lease with L.R. Cerdas, DMD, LLC to lease space in the Borough Hall for use as a dental office. The lease term is ten years. For the first thirty-five months, the lessee will receive a rent credit of \$1,800 per month. At that time, the monthly rental payment will be \$3,152 with annual increases of 2.5%.

Future minimum lease payments are as follows:

Year Ending June 30,

| | |
|-------|-------------------|
| 2026 | \$ 40,986 |
| 2027 | 42,002 |
| 2028 | 43,052 |
| 2029 | 44,141 |
| 2030 | <u>33,723</u> |
| Total | <u>\$ 203,904</u> |

Parking Lot – On December 20, 2021, the Borough entered into a lease with QNB Bank to lease a parking lot. The lease term is ten years with an annual payment of \$4,800.

Future minimum lease payments are as follows:

Year Ending June 30,

| | |
|-------|------------------|
| 2026 | \$ 4,800 |
| 2027 | 4,800 |
| 2028 | 4,800 |
| 2029 | 4,800 |
| 2030 | 4,800 |
| 2031 | <u>4,800</u> |
| Total | <u>\$ 28,800</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 4 LEASES RECEIVABLE (cont'd)

Investment Office – On November 21, 2022, the Borough entered into a lease with Edward D. Jones & Co., L.P. to lease space in Borough Hall for use as an office. The lease term is five years. All rent from the period of November 1, 2022 to April 30, 2023 will be abated as a free rent period for Lessee. Lessee to pay all utilities during this time. Monthly rent of \$1,800 began May 1, 2023 with an annual increase of 3% each November 1.

Future minimum lease payments are as follows:

| <u>Year Ending June 30,</u> | |
|-----------------------------|------------------|
| 2026 | \$ 23,722 |
| 2027 | <u>20,261</u> |
| Total | <u>\$ 43,983</u> |

NOTE 5 INVENTORIES

Inventory in the general fund consists of trash bags held for sale to residents. They are reported at cost.

Inventory in the electric fund consists of poles, wire, and transformers. They are reported at cost.

NOTE 6 CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 and infrastructure construction over \$25,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | |
|-------------------------|--------------|
| Buildings | 30 years |
| Machinery and equipment | 5 - 20 years |
| Vehicles | 3 - 10 years |
| Infrastructure | 25 years |

Changes in Capital Assets

The following is a summary of changes in capital assets for the year ended December 31, 2025:

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 6 CAPITAL ASSETS (cont'd)

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|---------------------|-------------|---------------------|
| <i>Governmental Activities</i> | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 4,568,939 | \$ - | \$ - | \$ 4,568,939 |
| Construction in progress | - | 908,874 | - | 908,874 |
| Total Capital Assets Not Being Depreciated | 4,568,939 | 908,874 | - | 5,477,813 |
| Capital assets being depreciated: | | | | |
| Other capital assets: | | | | |
| Buildings | 8,765,305 | - | - | 8,765,305 |
| Equipment | 10,219,909 | - | - | 10,219,909 |
| Vehicles | 2,010,807 | - | - | 2,010,807 |
| Infrastructure | 11,373,296 | 132,807 | - | 11,506,103 |
| Total Capital Assets Being Depreciated | 32,368,597 | 132,807 | - | 32,501,404 |
| Less accumulated depreciation: | | | | |
| Buildings | (6,694,674) | (183,366) | - | (6,878,040) |
| Equipment | (7,090,391) | (410,659) | - | (7,501,050) |
| Vehicles | (1,546,287) | (165,838) | - | (1,712,125) |
| Infrastructure | (4,200,825) | (460,244) | - | (4,661,069) |
| Total Accumulated Depreciation | (19,532,177) | (1,220,107) | - | (20,752,284) |
| Other capital assets, net | 12,836,420 | (1,087,300) | - | 11,749,120 |
| Governmental Activities Assets, Net | \$17,405,359 | \$ (178,426) | \$ - | \$17,226,933 |
| <i>Business-type Activities</i> | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 134,211 | \$ 1 | \$ - | \$ 134,212 |
| Capital assets being depreciated: | | | | |
| Other capital assets: | | | | |
| Buildings | 339,663 | - | - | 339,663 |
| Equipment | 3,334,744 | - | - | 3,334,744 |
| Vehicles | 940,844 | 365,771 | - | 1,306,615 |
| Infrastructure | 662,447 | - | - | 662,447 |
| Total Capital Assets Being Depreciated | 5,246,202 | 365,771 | - | 5,643,469 |
| Less accumulated depreciation: | | | | |
| Buildings | (293,714) | (38,853) | - | (332,567) |
| Equipment | (2,732,166) | (107,260) | - | (2,839,426) |
| Vehicles | (728,067) | (82,950) | - | (811,017) |
| Infrastructure | (197,992) | (29,931) | - | (227,923) |
| Total Accumulated Depreciation | (3,951,939) | (258,994) | - | (4,210,933) |
| Other capital assets, net | 1,325,759 | 106,777 | - | 1,432,536 |
| Business-type Activities Assets, Net | \$ 1,459,970 | \$ 106,778 | \$ - | \$ 1,566,748 |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 6 CAPITAL ASSETS (cont'd)

Depreciation expense was charged to functions as follows:

Governmental Activities:

| | |
|--|---------------------|
| General government | \$ 138,604 |
| Public safety | 655,641 |
| Refuse collection | 106,726 |
| Public works | 194,500 |
| Culture and recreation | <u>124,636</u> |
| Total Governmental Activities Depreciation Expense | <u>\$ 1,220,107</u> |

Business-type Activities:

| | |
|----------|-------------------|
| Electric | <u>\$ 258,994</u> |
|----------|-------------------|

NOTE 7 DEFERRED OUTFLOWS OF RESOURCES

The Borough reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its financial statements. Deferred outflows of resources reported in this year's financial statements include deferred outflows of resources for contributions made to the Borough's defined benefit pension plans between the measurement date of the net pension liability (asset) and the end of the Borough's fiscal year, changes in assumptions made by PMRS during 2024, differences between expected and actual experience, and net differences between projected and actual earnings on pension plan investments. Deferred outflows for pension contributions will be recognized in the subsequent fiscal year. The deferred outflows related to assumption changes and differences between expected and actual experience will be recognized over a five-year period.

NOTE 8 COMPENSATED ABSENCES

The Borough allows employees to accumulate vacation time. Sick time, personal time, and comp time can be accrued for management staff based on the terms of negotiated employment contracts.

| | |
|------------------------------|-------------------|
| Governmental funds employees | \$ 369,836 |
| Proprietary fund - employees | <u>23,109</u> |
| | <u>\$ 392,945</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 9 DEFERRED REVENUES

Deferred revenues at December 31, 2025 consist of the following:

| | | |
|---|--|-------------------|
| General Fund: | | |
| 2025 pool season ticket sales | | \$ 56,100 |
| Capital Projects Fund: | | |
| Liened amounts for sidewalk assessments | | 10,748 |
| FEMA covered bridge grant funds | | <u>176,716</u> |
| | | <u>\$ 243,564</u> |

NOTE 10 LONG-TERM LIABILITIES

The following is a summary of changes in long term liabilities for the year ended December 31, 2025.

| | Beginning Balance | Additions | Reductions | Ending Balance | Amounts Due Within One Year |
|---|----------------------|-------------------|-----------------------|---------------------|-----------------------------------|
| Governmental Activities: | | | | | |
| Loans Payable: | | | | | |
| DVRFA-2006 | \$ 357,000 | \$ - | \$ (175,000) | \$ 182,000 | \$ 182,000 |
| DVFRA-2007 | 959,000 | - | (228,000) | 731,000 | 238,000 |
| Total Loans | <u>1,316,000</u> | <u>-</u> | <u>(403,000)</u> | <u>913,000</u> | <u>420,000</u> |
| Other Liabilities: | | | | | |
| Net pension liability (asset) - Non-uniformed | 5,035 | - | (5,035) | - | - |
| Net pension liability (asset) - Police | 1,168,361 | - | (1,168,361) | - | - |
| Compensated absences | 110,117 | 259,719 | - | 369,836 | - |
| Total Other Liabilities | <u>1,283,513</u> | <u>259,719</u> | <u>(1,173,396)</u> | <u>369,836</u> | <u>-</u> |
| Governmental Activities Long-term Liabilities | <u>\$ 2,599,512</u> | <u>\$ 259,719</u> | <u>\$ (1,576,396)</u> | <u>\$ 1,282,836</u> | <u>\$ 420,000</u> |
| | | | | | |
| | | | | | |
| Business-type Activities: | | | | | |
| Compensated absences | \$ 19,828 | \$ 3,281 | \$ - | \$ 23,109 | \$ - |
| Total Other Liabilities | <u>19,828</u> | <u>3,281</u> | <u>-</u> | <u>23,109</u> | <u>-</u> |
| Business-type Activities Long-term Liabilities | <u>\$ 19,828</u> | <u>\$ 3,281</u> | <u>\$ -</u> | <u>\$ 23,109</u> | <u>\$ -</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 10 LONG-TERM LIABILITIES

Description of Debt

Governmental Activities

Delaware Valley Regional Finance Authority 2006 Borrowing

On September 25, 2006, the Borough entered into a loan agreement with the Delaware Valley Regional Finance Authority ("DVRFA"). Total proceeds from the loan were \$2,600,000, which were used for the Menlo Pool Project and the costs incurred to issue the note. The loan is payable in twenty annual installments due September 25 of each year. The interest rates applicable to the remaining portion of the loan, which includes amounts required to fund the payments for debt service on the bond issue, the net payments on interest rate swap agreements, and the administrative expenses to fund the DelVal Loan Program, were as follows through November 1, 2021: 25% of the loan fixed at 1.77%, 50% of the loan fixed at 4.41%, and 25% of the loan at a variable interest rate which averaged 0.745%. On November 1, 2021, the rates on the portions of the loan, other than for the 25% fixed at 1.77%, were fixed at a rate of 1.258%. The rate on the remaining 25% of the loan was fixed at 1.258% as of September 25, 2022. Interest is due monthly on the outstanding balance. A maturity schedule as follows:

| <u>Year Ending September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------------|-------------------|-----------------|-------------------|
| 2026 | <u>\$ 182,000</u> | <u>\$ 1,145</u> | <u>\$ 183,145</u> |

Delaware Valley Regional Finance Authority 2007 Borrowing

On June 25, 2007, the Borough entered into a loan agreement with the Delaware Valley Regional Finance Authority. Total proceeds from the loan were \$1,600,000, which were being used for the Menlo Pool Project and the costs incurred to issue the note. The loan is payable in twenty annual installments due June 25 of each year. The interest rate applicable to the loan was variable monthly until November 1, 2021, at which time it was fixed at a rate of 1.258%. The average interest rate applicable to the loan during 2021, which includes amounts required to fund the payments for debt service on the bond issue, the net payments on interest rate swap agreements, and the administrative expenses to fund the DelVal Loan Program, was 1.258%. Interest is due monthly on the outstanding balance. A maturity schedule follows:

| <u>Year Ending June 25,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-----------------------------|-------------------|------------------|-------------------|
| 2026 | <u>\$ 238,000</u> | <u>\$ 7,699</u> | <u>\$ 245,699</u> |
| 2027 | <u>249,000</u> | <u>4,636</u> | <u>253,636</u> |
| 2028 | <u>244,000</u> | <u>1,535</u> | <u>245,535</u> |
| | <u>\$ 731,000</u> | <u>\$ 13,870</u> | <u>\$ 744,870</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 11 DEFERRED INFLOWS OF RESOURCES

The Borough's statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to future periods. Deferred inflows of resources are reported in the Borough's various statements of net position for differences between expected and actual experience applicable to the Borough's pension plans. These deferred inflows of resources will be attributed to pension expense over a total of five years. Deferred inflows of resources are also recorded for revenues that are not considered available. Accordingly, unavailable revenues related to funding from 2026 preseason pool season ticket sales, a FEMA grant award to repair the covered bridge, and liened sidewalk revenue are reported in the governmental funds balance sheet and the government-wide statement of net position. Deferred revenues are also recorded in the government-wide statement of net position for future rental and interest income associated with the Borough's lessor agreements.

NOTE 12 GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

Government-wide and proprietary fund net position is divided into three components:

Net investment in capital assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position – consists of net assets that are restricted by the Borough's creditors (for example, through debt covenants), by the state enabling legislation, by grantors, or by other contributors.

Unrestricted – all other net assets are reported in this category.

NOTE 13 FUND BALANCE

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Borough classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. The "not in spendable form" criterion includes items that are not expected to be converted to cash. The non-spendable fund balance includes the trash bag inventory and prepaid expenses.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors or amounts constrained due to enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Borough through formal action of the Borough Council. Presently, the Borough has no committed fund balances.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 13 FUND BALANCE (cont'd)

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Borough Council.

Unassigned – includes positive fund balances within the General Fund which have not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

In the general fund, the Borough strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 20% of actual expenditures.

NOTE 14 USE OF RESTRICTED RESOURCES

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Borough's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Borough's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances if there are any before using unassigned fund balances.

NOTE 15 PROPERTY TAXES

Property taxes are levied in January. Liens are placed on uncollected taxes by January 15th of the following year. The Borough uses a tax collector to make collections throughout the year. Property tax revenue is recognized when collected. No allowance for uncollectible taxes is used. Eventually, all taxes are collected and remitted to the Borough.

NOTE 16 INTERFUND ACTIVITY

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliations to the government-wide financial statements.

As of December 31, 2025, interfund receivables and payables that resulted from various interfund transactions primarily relating to reimbursements due for expenses and receipts collected belonging to other funds were as follows:

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 16 INTERFUND ACTIVITY (cont'd)

| | <u>Due from Other Funds</u> | <u>Due to Other Funds</u> |
|---------------|---------------------------------|-------------------------------|
| General Fund | \$ 516,711 | \$ 357,151 |
| Capital Fund | 30,460 | 640,173 |
| Electric Fund | <u>651,538</u> | <u>201,385</u> |
| | <u>\$ 1,294,198</u> | <u>\$ 1,294,198</u> |

Individual fund operating transfers for the year ended December 31, 2025 were as follows:

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|----------------------------------|---------------------|----------------------|
| General Fund | \$ 2,783,658 | \$ 243,708 |
| Special Revenue Fund | - | 250,260 |
| Capital Projects Fund | 968,528 | - |
| Proprietary Fund – Electric Fund | <u>-</u> | <u>3,258,218</u> |
| Total All Funds | <u>\$ 3,752,186</u> | <u>\$ 3,752,186</u> |

Transfers from the proprietary fund to the general and capital projects fund were used for operations and to fund capital expenditures. Transfers from the general fund to the capital projects fund were used for debt service. Transfers from the special revenue fund to capital projects were used for road projects.

NOTE 17 NET WORKING CAPITAL – PROPRIETARY FUND

| | |
|--------------------------|---------------------|
| Current assets | \$ 3,224,870 |
| Less current liabilities | <u>1,398,624</u> |
| Net Working Capital | <u>\$ 1,826,246</u> |

NOTE 18 PENSION PLAN – NON-UNIFORMED

Plan Description

The Borough non-uniformed pension plan is a single employer defined benefit pension plan controlled by the provisions of Ordinance No. 619 adopted pursuant to Act 15 of 1974. The

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

plan participates in the Pennsylvania Municipal Retirement System ("PMRS") which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Annual Comprehensive Financial Report ("ACFR"). The ACFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided

The plan provides retirement, disability, and death benefits to plan members and their beneficiaries. Cost-of-living adjustments are provided at the discretion of the plan trustee.

Employees Covered

At December 31, 2024, the following employees were covered by the benefit terms of the plan:

| | |
|--|-----------|
| Active employees | 17 |
| Inactive employees or beneficiaries currently receiving benefits | 21 |
| Inactive employees entitled to but not yet receiving benefits | <u>5</u> |
| Total Participant Count | <u>43</u> |

Contributions

Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation ("MMO"). The MMO is based upon the plan's biennial actuarial valuation. In accordance with the plan's governing ordinance, active employees are required to contribute 5.00% of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough's contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

Net Pension Liability (Asset)

The Borough's net pension liability (asset) is measured as the total pension liability reduced by the pension plan's fiduciary net position. The net pension liability (asset) of the plan is measured as of December 31, 2024 using a biennial actuarial valuation as of January 1, 2025 and then rolled forward to December 31, 2024. A summary of the principal assumptions and methods used to determine the net pension liability (asset) is shown below:

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

Actuarial Assumptions

The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions:

| | |
|----------------------------|--|
| Inflation | 2.2% |
| Salary increases: | Age-related scale with merit and inflation component |
| Investment Return: | 5.25% |
| Pre-retirement Mortality: | Males: PUB-2010 General Employees Male Table Females: PUB-2010 General Employees Female Table |
| Post-retirement Mortality: | Males: RP-2006 Annuitant Male Table Females: RP-2006 Annuitant Female Table |

Long-term Expected Rate of Return on Plan Assets

The PMRS System's long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the system's long-term expected real rate of return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of geometric real rates of return for each utilized asset class are included in the pension plan's target asset allocation as of December 31, 2024 and summarized in the table below labeled "System Nominal Net and Real Rates of Return by Asset Class."

| <u>Asset Class</u> | <u>Target Asset Allocation</u> | <u>Nominal Net Rate of Return</u> | <u>Long-term Expected Real Rate of Return</u> |
|--|--------------------------------|-----------------------------------|---|
| Domestic Equities (large capitalized firms) | 24.50% | 7.39% | 4.89% |
| Domestic Equities (small capitalized firms) | 8.00% | 8.30% | 5.80% |
| International Equities (International development markets) | 14.50% | 8.03% | 5.53% |
| International Equities (emerging markets) | 3.00% | 8.39% | 5.89% |
| Global Equities | 5.00% | 6.44% | 3.94% |
| Real Estate | 10.00% | 6.38% | 3.88% |
| Timber | 5.00% | 5.57% | 3.07% |
| Fixed Income (Core Investment Grade) | 24.00% | 5.01% | 2.51% |
| Fixed Income (Opportunistic Credit) | 5.00% | 6.85% | 4.35% |
| Cash | 1.00% | 3.11% | 0.61% |
| | <u>100.00%</u> | <u>7.29%</u> | <u>4.79%</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

Based on the aforementioned methodology, the Board established the system's long-term expected rate of return at 7.29%.

In addition to determining the system's long-term nominal expected rate of return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the regular interest rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the system's long-term nominal expected rate of return and the individual participating municipalities' regular interest rate is described in the following section, "Discount Rate." As of December 31, 2024, this rate is equal to 5.25%.

The Board has determined the minimum acceptable confidence level for achieving the regular interest rate to be 60%. The table below labeled "Confidence Levels for System Nominal Net and Real Rates of Return" identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards' investment consultant, Marquette Associates.

| <u>Confidence Interval</u> | <u>Nominal Net Rate of Return</u> | <u>Long-term Expected Real Rate of Return</u> |
|----------------------------|---------------------------------------|---|
| 95% | 4.17% | 1.67% |
| 90% | 4.66% | 2.16% |
| 85% | 5.15% | 2.65% |
| 80% | 5.64% | 3.14% |
| 75% | 6.13% | 3.63% |
| 70% | 6.39% | 3.89% |
| 60% | 6.91% | 4.41% |

Discount Rate

While it is often common practice to establish an actuarial Discount Rate that is equal to the long-term expected nominal rate of return, PMRS is required by law (Act 15 of 1974) to establish a discount rate equal to the regular interest rate (regular interest rate/discount rate). The PMRS Board establishes the regular interest rate/discount rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the regular interest rate/discount rate:

1. Retiree plan liability as a percentage of total plan liability,
2. Active plan participant liability as a percentage of total plan liability,

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

3. Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
4. PMRS System long-term expected nominal rate of return, and
5. PMRS investment expenses

A formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (retiree liability percentage x smoothed PBGC annuity rates)+ (active employee liability percentage x system long-term expected rate of return) - (investment expenses as a percentage of assets)

The Board then considers the regular interest rate/discount rate derived from the above formula against a variety of qualitative factors such as the desire to minimize regular interest rate/discount rate volatility, probability of achieving the regular interest rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the system's investment and actuarial consultants. The regular interest rate/discount rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2024.

The regular interest rate/discount rate will likely be less than the system long-term expected rate of return. Should the system experience a prolonged period of investment returns in excess of the regular interest rate/discount rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of excess interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the regular interest rate/discount rate was required ("depletion testing"), used the following assumptions: 1) member contributions will be made at the current contribution rate, 2) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3) the system's long-term expected rate of return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability (Asset)

Changes in the reported net pension liability (asset) for the year ending December 31, 2025 are as follows:

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

| | Increase (Decrease) | | |
|--|----------------------------|--------------------------------|----------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| Balance at December 31, 2024 | \$ 11,416,035 | \$ 11,408,288 | \$ 7,747 |
| Changes in the year: | | | |
| Service cost | 179,242 | - | 179,242 |
| Interest on the total pension liability | 596,060 | - | 596,060 |
| Differences between expected and actual experience | (117,717) | - | (117,717) |
| Changes of assumptions | (354,816) | - | (354,816) |
| Contribution – employer | - | 167,863 | (167,863) |
| Contribution – PMRS assessment | - | 860 | (860) |
| Contribution – employee | - | 74,487 | (74,487) |
| PMRS investment income | - | 559,720 | (559,720) |
| Market value investment income | - | 167,024 | (167,024) |
| PMRS administrative expense | - | (860) | 860 |
| Additional administrative expense | - | (30,656) | 30,656 |
| Benefit payments, including refunds of employee contributions | (489,781) | (489,781) | - |
| Net Changes | <u>(187,012)</u> | <u>448,657</u> | <u>(635,669)</u> |
| Balance at December 31, 2025 | <u>\$ 11,229,023</u> | <u>\$ 11,856,945</u> | <u>\$ (627,922)</u> |

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Borough for the plan, calculated using the discount rate for the plan, as well as what the Borough's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

| | 1% Decrease 4.25% | Current Discount Rate 5.25% | 1% Increase 6.25% |
|--|-------------------------|-----------------------------------|-------------------------|
| Total Pension Liability | \$ 12,748,384 | \$ 11,229,023 | \$ 9,956,259 |
| Plan Fiduciary Net Position | <u>11,856,945</u> | <u>11,856,945</u> | <u>11,856,945</u> |
| Net Pension Liability (Asset) | <u>\$ 891,439</u> | <u>\$ (627,922)</u> | <u>\$ (1,900,686)</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 93.01% | 105.59% | 119.09% |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

For the year ended December 31, 2025, the Borough recognized a net pension credit of \$131,412. At December 31, 2025, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Pension contributions subsequent to measurement date | \$ 193,163 | \$ - |
| Differences between actual and expected experience | 143,188 | 94,174 |
| Changes in assumptions | 46,172 | 283,853 |
| Net difference between projected and actual earnings on plan investments | <u>118,111</u> | <u>-</u> |
| Total | <u>\$ 500,634</u> | <u>\$ 378,027</u> |

An amount of \$193,163 is reported as deferred outflows of resources resulting from the Borough's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,

| | |
|-------|--------------------|
| 2026 | \$ 100,354 |
| 2027 | 174,067 |
| 2028 | (217,064) |
| 2029 | <u>(127,913)</u> |
| Total | <u>\$ (70,556)</u> |

Allocation Between Governmental and Business-type Activities

Allocation of the net pension liability (asset) balance as of December 31, 2025 and pension expense for the year ending December 31, 2025 between the Borough's governmental and business-type activities was based upon the percentage of 2025 wage expenses attributable to the respective activities. The following schedule summarizes the Borough's ending net pension liability (asset) balances as reported in the statement of net position and the pension expense as reported in the statement of activities.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 18 PENSION PLAN – NON-UNIFORMED (cont'd)

| | Net Pension Liability (Asset) as of 12/31/2025 | Pension Expense for the Year Ending 12/31/2025 |
|--------------------------|---|--|
| Governmental Activities | \$ (408,149) | \$ (102,257) |
| Business-type Activities | \$ (219,773) | \$ (29,155) |

NOTE 19 PENSION PLAN – POLICE

Plan Description

The Perkasio Borough Police pension plan is a single employer defined benefit pension plan controlled by the provisions of Ordinance No. 523 adopted pursuant to Act 15 of 1974. The plan participates in the Pennsylvania Municipal Retirement System ("PMRS") which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Annual Comprehensive Financial Report ("ACFR"). The ACFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Benefits Provided

The Perkasio Borough Police pension plan is a single employer defined benefit pension plan controlled by the provisions of Ordinance No. 523 adopted pursuant to Act 15 of 1974. The plan participates in the Pennsylvania Municipal Retirement System ("PMRS") which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Annual Comprehensive Financial Report ("ACFR"). The ACFR is available on the PMRS website. A copy can be obtained by contacting the PMRS accounting office.

Employees Covered

At December 31, 2024, the following employees were covered by the benefit terms of the plan:

| | |
|--|-----------|
| Active employees | 18 |
| Inactive employees or beneficiaries currently receiving benefits | 13 |
| Inactive employees entitled to but not yet receiving benefits | <u>2</u> |
| Total Participant Count | <u>33</u> |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

Contributions

Act 205 requires that annual contributions be based upon the plan's minimum municipal obligation ("MMO"). The MMO is based upon the plan's biennial actuarial valuation. In accordance with the plan's governing ordinance, active employees are required to contribute 5.00% of their compensation to the plan. The plan may also be eligible to receive an allocation of state aid from the general municipal pension system state aid program which must be used for funding the Borough's contribution obligations under the plan. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205.

Net Pension Liability (Asset)

The Borough's police plan net pension liability (asset) is measured as the total pension liability reduced by the pension plan's fiduciary net position. The net pension liability (asset) of the plan is measured as of December 31, 2024 using a biennial actuarial valuation as of January 1, 2025 and then rolled forward to December 31, 2024. A summary of the principal assumptions and methods used to determine the net pension liability (asset) is shown below:

Actuarial Assumptions

The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions:

| | |
|----------------------------|--|
| Inflation | 2.2% |
| Salary increases: | Age related scale with merit and inflation component |
| Investment Return: | 5.25% |
| Pre-retirement Mortality: | Males: PUB-2010 General Employees Male Table |
| | Females: PUB-2010 General Employees Female Table |
| Post-retirement Mortality: | Males: RP-2006 Annuitant Male Table |
| | Females: RP-2006 Annuitant Female Table |

Long-term Expected Rate of Return on Plan Assets

The PMRS System's long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the system's long-term expected real rate of return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates of

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BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

geometric real rates of return for each utilized asset class are included in the pension plan's target asset allocation as of December 31, 2023 and summarized in the table below labeled "System Nominal Net and Real Rates of Return by Asset Class."

| Asset Class | Target Asset Allocation | Nominal Net Rate of Return | Long-term Expected Real Rate of Return |
|--|-------------------------------|-------------------------------------|---|
| Domestic Equities (large capitalized firms) | 24.50% | 7.39% | 4.89% |
| Domestic Equities (small capitalized firms) | 8.00% | 8.30% | 5.80% |
| International Equities (International development markets) | 14.50% | 8.03% | 5.53% |
| International Equities (emerging markets) | 3.00% | 8.39% | 5.89% |
| Global Equities | 5.00% | 6.44% | 3.94% |
| Real Estate | 10.00% | 6.38% | 3.88% |
| Timber | 5.00% | 5.57% | 3.07% |
| Fixed Income (Core Investment Grade) | 24.00% | 5.01% | 2.51% |
| Fixed Income (Opportunistic Credit) | 5.00% | 6.85% | 4.35% |
| Cash | 1.00% | 3.11% | 0.61% |
| | <u>100.00%</u> | <u>7.29%</u> | <u>4.79%</u> |

Based on the aforementioned methodology, the Board established the system's long-term expected rate of return at 7.29%.

In addition to determining the system's long-term nominal expected rate of return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the regular interest rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the system's long-term nominal expected rate of return and the individual participating municipalities' regular interest rate is described in the following section "Discount Rate." As of December 31, 2024, this rate is equal to 5.25%.

| Confidence Interval | Nominal Net Rate of Return | Long-term Expected Real Rate of Return |
|---------------------|-------------------------------|--|
| 95% | 4.17% | 1.67% |
| 90% | 4.66% | 2.16% |
| 85% | 5.15% | 2.65% |
| 80% | 5.64% | 3.14% |
| 75% | 6.13% | 3.63% |
| 70% | 6.39% | 3.89% |
| 60% | 6.91% | 4.41% |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

Discount Rate

While it is often common practice to establish an actuarial discount rate that is equal to the long-term expected nominal rate of return, PMRS is required by law (Act 15 of 1974) to establish a discount rate equal to the regular interest rate (regular interest rate/discount rate). The PMRS Board establishes the regular interest rate/discount rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the regular interest rate/discount rate:

1. Retiree plan liability as a percentage of total plan liability,
2. Active plan participant liability as a percentage of total plan liability,
3. Smoothed annuity purchase rates (Pension Benefit Guarantee Corporation (PBGC) annuity rates have been used as a proxy for this),
4. PMRS System long-term expected nominal rate of Return, and
5. PMRS investment expenses

A formula using these factors is as follows:

Regular Interest Rate/Discount Rate = (retiree liability percentage x smoothed PBGC annuity rates) + (active employee liability percentage x system long-term expected rate of return) - (investment expenses as a percentage of assets)

The Board then considers the regular interest rate/discount rate derived from the above formula against a variety of qualitative factors such as the desire to minimize regular interest rate/discount rate volatility, probability of achieving the regular interest rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the system's investment and actuarial consultants. The regular interest rate/discount rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2024.

The regular interest rate/discount rate will likely be less than the system long-term expected rate of return. Should the system experience a prolonged period of investment returns in excess of the regular interest rate/discount rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of excess interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the regular interest rate/discount rate was required ("depletion testing"), used the following assumptions: 1) member contributions will be made at the current contribution rate,

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

2) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3) the system's long-term expected rate of return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability (Asset)

Changes in the reported net pension liability (asset) for the year ending December 31, 2025 are as follows:

| | <u>Increase (Decrease)</u> | | |
|--|------------------------------------|--|--|
| | <u>Total Pension Liability</u> | <u>Plan Fiduciary Net Position</u> | <u>Net Pension Liability/(Asset)</u> |
| Balance at December 31, 2024 | \$ 16,240,341 | \$ 15,071,980 | \$ 1,168,361 |
| Changes in the year: | | | |
| Service cost | 396,299 | - | 396,299 |
| Interest on the total pension liability | 856,360 | - | 856,360 |
| Changes of assumptions | (520,139) | - | (520,139) |
| Differences between expected and actual experience | (247,146) | - | (247,146) |
| Contribution – employer | - | 511,467 | (511,467) |
| Contribution – PMRS assessment | - | 660 | (660) |
| Contribution – employee | - | 116,474 | (116,474) |
| PMRS investment income | - | 742,656 | (742,656) |
| Market value investment income | - | 400,102 | (400,102) |
| PMRS administrative expense | - | (660) | 660 |
| Additional administrative expense | - | (40,676) | 40,676 |
| Benefit payments, including refunds of employee contributions | (658,460) | (658,460) | - |
| Net Changes | <u>(173,086)</u> | <u>1,071,563</u> | <u>(1,244,649)</u> |
| Balance at December 31, 2025 | <u>\$ 16,067,255</u> | <u>\$ 16,143,543</u> | <u>\$ (76,288)</u> |

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the Borough for the plan, calculated using the discount rate for the plan, as well as what the Borough's net pension liability (asset)

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

| | 1% Decrease 4.25% | Current Discount Rate 5.25% | 1% Increase 6.25% |
|--|-------------------------|-----------------------------------|-------------------------|
| Total Pension Liability | \$ 18,310,623 | \$ 16,067,255 | \$ 14,217,720 |
| Plan Fiduciary Net Position | 16,143,543 | 16,143,543 | 16,143,543 |
| Net Pension Liability (Asset) | <u>\$ 2,167,080</u> | <u>\$ (76,288)</u> | <u>\$ (1,925,823)</u> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 88.16% | 100.47% | 113.55% |

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the Borough recognized pension expense of \$365,763. At December 31, 2024, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Pension contributions subsequent to measurement date | \$ 619,236 | \$ - |
| Difference between actual and expected experience | 74,821 | 244,178 |
| Changes in assumptions | 67,219 | 416,111 |
| Net difference between projected and actual earnings on plan investments | <u>232,446</u> | <u>-</u> |
| Total | <u>\$ 993,722</u> | <u>\$ 660,289</u> |

An amount of \$619,236 is reported as deferred outflows of resources resulting from the Borough's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 19 PENSION PLAN – POLICE (cont'd)

Year Ending June 30,

| | |
|-------|---------------------|
| 2026 | \$ 52,090 |
| 2027 | 283,626 |
| 2028 | (388,040) |
| 2029 | <u>(233,479)</u> |
| Total | <u>\$ (285,803)</u> |

NOTE 20 DEFERRED COMPENSATION PLANS

The Borough offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by an independent plan administrator. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or financial hardship.

Per an employment contract, the Borough offers a 401(a) defined contribution plan to the Borough Manager.

NOTE 21 FLEXIBLE BENEFITS PROGRAM

On January 1, 1995, the Borough adopted a flexible benefits program which allows employees to purchase certain benefits offered by the Borough on a pretax basis. The flexible benefits plan is intended to qualify as a cafeteria plan under the Internal Revenue Code. The benefits offered through the program are medical option, medical spending account plan, and dependent care assistance plan.

NOTE 22 PARTICIPATION DELAWARE VALLEY INSURANCE TRUST

Insurance

Nature of Pool Participation

The Borough is a member municipality in the Delaware Valley Insurance Trust ("DVIT"), a risk retention pool formed under the authority granted by the Commonwealth of Pennsylvania. DVIT is not a commercial insurance company.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 22 PARTICIPATION DELAWARE VALLEY INSURANCE TRUST (cont'd)

The rights and responsibilities of each member are more fully explained in the Trust Agreement, which is on file with the Borough and the Trust.

Insurance Coverage Summary

All members of the pool are collectively assuming a portion of each loss. During coverage year 2025 (January 1 to December 31) the Trust retained the first \$1,000,000 of each loss for the following liability lines of coverage: General, Public Officials, Automobile and Law Enforcement. The Trust purchased reinsurance coverage for losses in excess of the \$1,000,000 retention up to the trust coverage limits of \$11,000,000. The \$10,000,000 excess coverage is provided by Government Entities Mutual (GEM).

DVIT assumed the first \$500,000 of each first party property loss on behalf of the membership. Excess property coverage is provided by the Alliant Property Insurance Program (APIP). The Trust also provides crime coverage, cyber coverage, and boiler and machinery coverage to its membership. Coverage details are available from the Trust Coverage Document on file with the Borough.

Premium Payments

The Borough paid \$183,737 in annual contributions for coverage year 2025. No additional contributions are anticipated or now due, although DVPLT is an assessable pool. Additional information on assessments may be found in Section VII of the Participation Agreement.

Refunds/Deductibles

The Trust declared a dividend in 2025. The Borough's share of the dividend distribution was \$6,540.

The likelihood of future dividends depends upon the overall performance of the Trust. The amount of the dividend earned by each municipal member is contingent upon the Member's total years of participation, the Member's total incurred losses, and the Member's proportionate share of the Trust's total contributions.

Significant Coverage Changes

There are no significant coverage changes for 2025.

Claims

A copy of the loss report on the claims filed by the Borough as of December 31, 2025 is on file with the Borough or is available upon request from the Trust.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 22 PARTICIPATION DELAWARE VALLEY INSURANCE TRUST (cont'd)

Worker's Compensation Insurance

Nature of Pool Participation

The Borough is a member municipality in the Delaware Valley Workers' Compensation Trust ("D VWCT"), a risk retention pool formed under the authority granted by the Commonwealth of Pennsylvania, Department of Labor and Industry, Bureau of Workers' Compensation. DWCT is not a commercial insurance company.

The rights and responsibilities of each member are more fully explained in the Trust Agreement, which is on file with the Borough.

Insurance Coverage Summary

All members of the pool collectively transfer risk to the DWCT. The Trust assumes the first \$750,000 of each loss on behalf of the membership. Losses in excess of \$750,000 per occurrence are covered by Midwest Employers Casualty who provides excess coverage up to limits required by the Pennsylvania workers' compensation statutes and supporting regulations. The Trust's excess insurer is the Midwest Employers Casualty of Chesterfield, Missouri. The group fund insurance exemption number issued by the Bureau of Workers' Compensation to the Trust is 5503.

Premium Payments

The Borough paid \$166,789 in annual contributions to DWCT for coverage year 2024. No additional contribution is anticipated or now due, although DWCT is an assessable pool. An audit of the reported 2025 payroll will be performed during the first quarter of 2026.

Refunds/Dividends

The Trust declared a dividend in 2025. The mid-year dividend was distributed by check in November, 2025. The Borough's share of the dividend was \$13,115. As a result of the 2024 payroll audit, the Borough paid \$16,288.

The likelihood of future dividends depends upon the overall performance of the Trust. The amount of the dividend earned by each municipal member is contingent upon the Member's total years of participation, the Member's total incurred losses, and the Member's proportionate share of the Trust's total contributions.

Significant coverage Changes

There were no significant coverage changes in 2025.

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 22 PARTICIPATION DELAWARE VALLEY INSURANCE TRUST (cont'd)

Claims

A copy of the loss report on the claims filed by the Borough as of December 31, 2025 is available from the Borough or the Trust upon request.

Health Insurance

Premium Payments

The Borough paid \$1,426,488 for medical and dental coverage for coverage period January 2025 through December 2025.

Refunds

There were no refunds or dividend distributions by the Delaware Valley Health Trust for coverage year 2025.

Policy Year

The policy began January 1, 2025 and ran through December 31, 2025.

NOTE 23 DERIVATIVE FINANCIAL INSTRUMENTS

The Borough is obligated to the Delaware Valley Regional Finance Authority ("DVRFA") under its General Obligation Notes, Series 2006 and 2007 as described in Note 10. In order to provide funding for these notes, DVRFA issued Local Government Revenue Bonds, Series of 1998 and 2002 ("DVRFA Bonds"). DVRFA has entered into interest rate swap agreements in connection with the DVRFA Bonds to provide variable and fixed rates on loans, thereby reducing the costs of the participants in their loan program and enhancing the participants' ability to manage their interest rate risks.

The following is a summary of the fair values associated with the respective DVRFA interest rate swaps as of December 31, 2025:

| <u>General Obligation Note</u> | <u>Original Issue Amount</u> | <u>Outstanding Balance at 12/31/2025</u> | <u>Gain (loss) of Market Value of Interest Rate Swap at 12/31/2025</u> |
|--------------------------------|------------------------------|--|--|
| Series 2006 – Fixed Rate | \$ 650,000 | \$ 274,000 | \$ 5,786 |
| Series 2006 – Fixed Rate | 650,000 | 83,000 | 5,786 |
| Series 2007 – Fixed Rate | 1,600,000 | 959,000 | 41,005 |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE

NOTES TO FINANCIAL STATEMENTS

NOTE 23 DERIVATIVE FINANCIAL INSTRUMENTS (cont'd)

If the Borough defaults on all or a portion of its General Obligation Notes to DVRFA or prepays or converts any of the fixed rate obligations, it would be liable to DVRFA for the costs associated with the liquidation or termination of the associated interest rate swap. The cost of terminating an individual swap equals any loss of market value associated with the swap as of the date of termination.

As the Borough is not a direct party to DVRFA's swap agreements, it is not subject to the reporting and disclosure requirements associated with GASB 53, (*Accounting and Financial Reporting for Derivative Instruments*). Accordingly, the carrying amount of the related interest rate swap on the Borough's government-wide and fund financial statements as of December 31, 2025 is not recorded.

NOTE 24 SUBSEQUENT EVENTS

The Borough has evaluated all subsequent events through (to be determined), the date the financial statements were available to be issued.

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REQUIRED SUPPLEMENTARY INFORMATION

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2025

| | <u>Original and Final Appropriated Budget</u> | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance Positive (Negative)</u> |
|--|---|---|---|
| REVENUES | | | |
| Taxes | \$ 2,782,879 | \$ 2,760,675 | \$ (22,204) |
| Franchise fees | 150,000 | 131,360 | (18,640) |
| Permits, fines, and licenses | 31,250 | 20,549 | (10,701) |
| Interest and rents | 374,526 | 207,946 | (166,580) |
| Intergovernmental revenues | 577,987 | 567,392 | (10,595) |
| Charges for services/fees | 3,292,175 | 3,590,393 | 298,218 |
| Miscellaneous revenue/other | 134,362 | 13,529 | (120,833) |
| TOTAL REVENUES | <u>7,343,179</u> | <u>7,291,844</u> | <u>(51,335)</u> |
| EXPENDITURES | | | |
| General government | 1,207,216 | 979,084 | 228,132 |
| Public safety | 3,795,634 | 3,893,562 | (97,928) |
| Refuse collection | 756,679 | 820,534 | (63,855) |
| Public works | 517,349 | 558,134 | (40,785) |
| Culture and recreation | 1,096,247 | 1,024,082 | 72,165 |
| Employee benefits and insurance | 2,391,458 | 2,328,560 | 62,898 |
| Other expenditures | 5,500 | 15,329 | (9,829) |
| TOTAL EXPENDITURES | <u>9,770,083</u> | <u>9,619,285</u> | <u>150,798</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>(2,426,904)</u> | <u>(2,327,441)</u> | <u>(202,133)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Refunds of prior year expenditures | 1,000 | 103,808 | 102,808 |
| Refunds of prior year receipts | - | (9,016) | (9,016) |
| Interfund transfers in | 2,783,838 | 2,783,658 | (180) |
| Interfund transfers out | (200,000) | (243,708) | (43,708) |
| TOTAL OTHER FINANCING USES | <u>2,584,838</u> | <u>2,634,742</u> | <u>49,904</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 157,934</u> | 307,301 | <u>\$ (152,229)</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>1,513,821</u> | |
| FUND BALANCE, END OF YEAR | | <u>\$ 1,821,122</u> | |

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF PERKASIE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE BOROUGH'S NET PENSION LIABILITY (ASSET), RELATED RATIOS, AND INVESTMENT RETURNS -
POLICE PENSION PLAN**

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| TOTAL PENSION LIABILITY | | | | | | | | | | |
| Service cost | \$ 396,299 | \$ 398,659 | \$ 413,794 | \$ 397,516 | \$ 359,955 | \$ 342,734 | \$ 339,613 | \$ 334,112 | \$ 266,269 | \$ 323,317 |
| Interest on total pension liability | 856,360 | 822,725 | 776,742 | 740,729 | 701,554 | 670,311 | 610,722 | 582,863 | 546,196 | 515,326 |
| Changes of benefit terms | - | - | - | - | - | 1,292 | - | - | - | - |
| Differences between expected and actual experience | (247,146) | - | 187,051 | - | (278,766) | - | 549,715 | - | 267,812 | - |
| Changes of assumptions | (520,139) | - | - | - | 403,309 | - | - | - | 356,959 | 21,989 |
| Benefit payments | (658,460) | (500,269) | (473,237) | (464,029) | (490,477) | (383,773) | (352,912) | (429,773) | (240,039) | (244,504) |
| Net change in total pension liability | (173,086) | 721,115 | 904,350 | 674,216 | 695,575 | 630,564 | 1,147,138 | 487,202 | 1,197,197 | 616,128 |
| Total pension liability, beginning | 16,240,341 | 15,519,226 | 14,614,876 | 13,940,660 | 13,245,085 | 12,614,521 | 11,467,383 | 10,980,181 | 9,782,984 | 9,166,856 |
| Total pension liability, ending (a) | <u>\$ 16,067,255</u> | <u>\$ 16,240,341</u> | <u>\$ 15,519,226</u> | <u>\$ 14,614,876</u> | <u>\$ 13,940,660</u> | <u>\$ 13,245,085</u> | <u>\$ 12,614,521</u> | <u>\$ 11,467,383</u> | <u>\$ 10,980,181</u> | <u>\$ 9,782,984</u> |
| FIDUCIARY NET POSITION | | | | | | | | | | |
| Contributions - employer | \$ 511,467 | \$ 498,199 | \$ 426,890 | \$ 413,955 | \$ 343,238 | \$ 330,720 | \$ 253,716 | \$ 243,179 | \$ 195,271 | \$ 204,552 |
| Contributions - PMRS assessment | 660 | 600 | 640 | 600 | 580 | 560 | 520 | 540 | 20 | - |
| Contributions - employee | 116,474 | 117,167 | 119,311 | 114,618 | 107,704 | 125,781 | 117,410 | 96,105 | 86,191 | 86,836 |
| PMRS investment income (loss) | 742,656 | 704,517 | 706,756 | 664,993 | 610,364 | 604,232 | 541,155 | 506,670 | 511,922 | 468,401 |
| Market value investment income (loss) | 400,102 | 772,819 | (3,171,280) | 1,261,457 | 651,755 | 1,604,162 | (986,088) | 1,102,462 | 222,926 | (493,039) |
| Benefit payments and refunds of contributions | (658,460) | (500,269) | (473,237) | (464,029) | (490,477) | (383,773) | (352,912) | (429,773) | (240,039) | (244,504) |
| PMRS administrative expenses | (660) | (600) | (640) | (600) | (580) | (560) | (520) | (500) | (520) | (500) |
| Additional administrative expenses | (40,676) | (39,460) | (37,343) | (37,664) | (26,593) | (20,886) | (24,149) | (23,301) | (25,080) | (19,527) |
| Net change in fiduciary net position | 1,071,563 | 1,552,973 | (2,428,903) | 1,953,330 | 1,195,991 | 2,260,236 | (450,868) | 1,495,382 | 750,691 | 2,219 |
| Fiduciary net position, beginning | 15,071,980 | 13,519,007 | 15,947,910 | 13,994,580 | 12,798,589 | 10,538,353 | 10,989,221 | 9,493,839 | 8,743,148 | 8,740,929 |
| Fiduciary net position, ending (b) | <u>\$ 16,143,543</u> | <u>\$ 15,071,980</u> | <u>\$ 13,519,007</u> | <u>\$ 15,947,910</u> | <u>\$ 13,994,580</u> | <u>\$ 12,798,589</u> | <u>\$ 10,538,353</u> | <u>\$ 10,989,221</u> | <u>\$ 9,493,839</u> | <u>\$ 8,743,148</u> |
| Net pension liability (asset) [(a) - (b)] | <u>\$ (76,288)</u> | <u>\$ 1,168,361</u> | <u>\$ 2,000,219</u> | <u>\$ (1,333,034)</u> | <u>\$ (53,920)</u> | <u>\$ 446,496</u> | <u>\$ 2,076,168</u> | <u>\$ 478,162</u> | <u>\$ 1,486,342</u> | <u>\$ 1,039,836</u> |
| Plan fiduciary net position as a percentage of the total pension liability (asset) | 100.47% | 92.81% | 87.11% | 109.12% | 100.39% | 96.63% | 83.54% | 95.83% | 86.46% | 89.37% |
| Covered payroll | \$ 2,329,474 | \$ 2,343,347 | \$ 2,386,224 | \$ 2,292,349 | \$ 2,154,087 | \$ 2,051,027 | \$ 2,032,523 | \$ 1,999,600 | \$ 1,723,828 | \$ 1,740,255 |
| Net pension liability (asset) as a percentage of covered payroll | -3.27% | 49.86% | 83.82% | -58.15% | -2.50% | 21.77% | 102.15% | 23.91% | 86.22% | 59.75% |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) SCHEDULE OF EMPLOYER CONTRIBUTIONS - POLICE PENSION PLAN

| Fiscal Year Ended December 31, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contribution as a Percentage of Covered Payroll |
|--------------------------------------|---|------------------------------------|--|--------------------|--|
| 2024 | \$ 512,087 | \$ 512,127 | \$ (40) | \$ 2,329,474 | 21.98% |
| 2023 | 498,799 | 498,799 | - | 2,343,347 | 21.29% |
| 2022 | 427,490 | 427,530 | (40) | 2,386,224 | 17.92% |
| 2021 | 414,535 | 414,555 | (20) | 2,292,349 | 18.08% |
| 2020 | 343,798 | 343,818 | (20) | 2,154,087 | 15.96% |
| 2019 | 331,280 | 331,280 | - | 2,051,027 | 16.15% |
| 2018 | 254,236 | 254,236 | - | 2,032,523 | 12.51% |
| 2017 | 243,679 | 243,719 | (40) | 1,999,600 | 12.19% |
| 2016 | 195,271 | 195,291 | (20) | 1,723,828 | 11.33% |
| 2015 | 204,552 | 204,552 | - | 1,740,255 | 11.75% |

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Actuarial Methods and Significant Assumptions

| | |
|-------------------------------|---|
| Valuation date | January 1, 2025 |
| Actuarial cost method | Entry Age Normal (GASB Statement No. 67 version) |
| Amortization method | Level Dollar Amortization |
| Remaining amortization period | 7 years |
| Amortization period | Closed |
| Asset valuation method | Fair Value |
| Actuarial assumptions: | |
| Investment rate of return | 5.25% |
| Discount rate | 5.25% |
| Projected salary increases | 0.00% |
| Cost of living adjustments | 2.20% |
| Mortality | PUBS-2010 Mortality Table projected to 2023 using Scale MP-2018 |

**BOROUGH OF PERKASIE
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE BOROUGH'S NET PENSION LIABILITY (ASSET), RELATED RATIOS, AND INVESTMENT RETURNS -
NON-UNIFORMED PENSION PLAN**

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|----------------------|----------------------|----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL PENSION LIABILITY | | | | | | | | | | |
| Service cost | \$ 179,242 | \$ 184,908 | \$ 186,145 | \$ 186,238 | \$ 175,370 | \$ 176,486 | \$ 190,453 | \$ 190,633 | \$ 172,289 | \$ 190,716 |
| Interest on total pension liability | 596,060 | 579,971 | 554,313 | 538,126 | 490,105 | 485,763 | 481,109 | 462,069 | 451,428 | 437,183 |
| Changes of benefit terms | - | - | - | - | - | - | 44,678 | - | - | - |
| Differences between expected and actual experience | (117,717) | - | 170,119 | - | 348,768 | - | (74,840) | - | (37,846) | - |
| Changes of assumptions | (354,816) | - | - | - | 277,027 | - | - | - | 276,886 | (66,916) |
| Transfers | - | - | - | - | - | - | (10,289) | 10,235 | - | - |
| Benefit payments | (489,781) | (416,672) | (424,483) | (407,617) | (367,806) | (783,720) | (289,734) | (295,479) | (284,358) | (282,795) |
| Net change in total pension liability | (187,012) | 348,207 | 486,094 | 316,747 | 923,464 | (121,471) | 341,377 | 367,458 | 578,399 | 278,188 |
| Total pension liability, beginning | 11,416,035 | 11,067,828 | 10,581,734 | 10,264,987 | 9,341,523 | 9,462,994 | 9,121,617 | 8,754,159 | 8,175,760 | 7,897,572 |
| Total pension liability, ending (a) | <u>\$ 11,229,023</u> | <u>\$ 11,416,035</u> | <u>\$ 11,067,828</u> | <u>\$ 10,581,734</u> | <u>\$ 10,264,987</u> | <u>\$ 9,341,523</u> | <u>\$ 9,462,994</u> | <u>\$ 9,121,617</u> | <u>\$ 8,754,159</u> | <u>\$ 8,175,760</u> |
| FIDUCIARY NET POSITION | | | | | | | | | | |
| Contributions - employer | \$ 167,863 | \$ 167,969 | \$ 111,924 | \$ 118,604 | \$ 130,875 | \$ 142,482 | \$ 122,477 | \$ 129,260 | \$ 181,756 | \$ 172,041 |
| Contributions - PMRS assessment | 860 | 860 | 860 | 880 | 880 | 900 | 900 | 940 | - | - |
| Contributions - employee | 74,487 | 76,842 | 78,335 | 78,374 | 82,942 | 83,470 | 89,673 | 85,736 | - | - |
| PMRS investment income (loss) | 559,720 | 542,921 | 525,776 | 509,242 | 473,164 | 454,829 | 450,956 | 427,818 | 426,431 | 420,447 |
| Market value investment income (loss) | 167,024 | 587,543 | (1,955,678) | 890,071 | 1,002,592 | 1,232,219 | (849,559) | 946,704 | 217,953 | (582,838) |
| Transfers | - | - | - | - | - | - | (10,289) | 10,235 | - | - |
| Benefit payments | (489,781) | (416,672) | (424,483) | (407,617) | (367,806) | (783,720) | (289,734) | (295,479) | (284,358) | (282,795) |
| PMRS administrative expenses | (860) | (860) | (860) | (880) | (880) | (900) | (880) | (900) | (900) | (920) |
| Additional administrative expenses | (30,656) | (30,409) | (27,780) | (28,842) | (20,615) | (15,722) | (20,124) | (19,675) | (20,891) | (17,528) |
| Net change in fiduciary net position | 448,657 | 928,194 | (1,691,906) | 1,159,832 | 1,301,152 | 1,113,558 | (506,580) | 1,284,639 | 519,991 | (291,593) |
| Fiduciary net position, beginning | 11,408,288 | 10,480,094 | 12,172,000 | 11,012,168 | 9,711,016 | 8,597,458 | 9,104,038 | 7,819,399 | 7,299,408 | 7,591,001 |
| Fiduciary net position, ending (b) | <u>\$ 11,856,945</u> | <u>\$ 11,408,288</u> | <u>\$ 10,480,094</u> | <u>\$ 12,172,000</u> | <u>\$ 11,012,168</u> | <u>\$ 9,711,016</u> | <u>\$ 8,597,458</u> | <u>\$ 9,104,038</u> | <u>\$ 7,819,399</u> | <u>\$ 7,299,408</u> |
| Net pension liability (asset) [(a) - (b)] | <u>\$ (627,922)</u> | <u>\$ 7,747</u> | <u>\$ 587,734</u> | <u>\$ (1,590,266)</u> | <u>\$ (747,181)</u> | <u>\$ (369,493)</u> | <u>\$ 865,536</u> | <u>\$ 17,579</u> | <u>\$ 934,760</u> | <u>\$ 876,352</u> |
| Plan fiduciary net position as a percentage of the total pension liability | 105.59% | 99.93% | 94.69% | 115.03% | 107.28% | 103.96% | 90.85% | 99.81% | 89.32% | 89.28% |
| Covered payroll | \$ 1,489,736 | \$ 1,536,830 | \$ 1,566,697 | \$ 1,567,480 | \$ 1,658,836 | \$ 1,669,391 | \$ 1,793,468 | \$ 1,745,369 | \$ 1,712,739 | \$ 1,615,813 |
| Net pension liability (asset) as a percentage of covered payroll | -42.15% | 0.50% | 37.51% | -101.45% | -45.04% | -22.13% | 48.26% | 1.01% | 54.58% | 54.24% |

DRAFT - FOR DISCUSSION PURPOSES ONLY

BOROUGH OF PERKASIE REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED) SCHEDULE OF EMPLOYER CONTRIBUTIONS - NON-UNIFORMED PENSION PLAN

| Fiscal Year Ended December 31, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contribution as a Percentage of Covered Payroll |
|--------------------------------------|---|------------------------------------|--|--------------------|--|
| 2024 | \$ 168,723 | \$ 168,723 | \$ - | \$ 1,489,736 | 11.33% |
| 2023 | 168,829 | 168,829 | - | 1,536,830 | 10.99% |
| 2022 | 112,784 | 112,784 | - | 1,566,697 | 7.20% |
| 2021 | 119,484 | 119,484 | - | 1,567,480 | 7.62% |
| 2020 | 131,755 | 131,755 | - | 1,658,836 | 7.94% |
| 2019 | 143,382 | 143,382 | - | 1,669,391 | 8.59% |
| 2018 | 123,357 | 123,377 | (20) | 1,793,468 | 6.88% |
| 2017 | 130,160 | 130,200 | (40) | 1,745,369 | 7.46% |
| 2016 | 181,756 | 181,756 | - | 1,712,739 | 10.61% |
| 2015 | 172,041 | 172,041 | - | 1,615,813 | 10.65% |

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Actuarial Methods and Significant Assumptions

| | |
|-------------------------------|---|
| Valuation date | January 1, 2025 |
| Actuarial cost method | Entry Age Normal (GASB Statement No. 67 version) |
| Amortization method | Level Dollar Amortization |
| Remaining amortization period | N/A |
| Asset valuation method | Fair Value |
| Actuarial assumptions: | |
| Investment rate of return | 5.25% |
| Discount rate | 5.25% |
| Projected salary increases | 0.00% |
| Cost of living adjustments | 2.20% |
| Mortality | PUBS-2010 Mortality Table projected to 2023 using Scale MP-2018 |

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SUPPLEMENTARY INFORMATION

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BOROUGH OF PERKASIE COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2025

| | Special Revenue Funds | | | Total |
|--|-----------------------|------------------------|-------------------------|-------------------|
| | Liquid Fuels Fund | Dedicated Road Fund | Fire Protection Fund | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 13,279 | \$ 76,863 | \$ 6,657 | \$ 96,799 |
| Accounts receivable, taxes | - | 2,284 | 1,142 | 3,426 |
| TOTAL ASSETS | \$ 13,279 | \$ 79,147 | \$ 7,799 | \$ 100,225 |
| LIABILITIES AND FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts payable | \$ - | \$ 79,534 | \$ - | \$ 79,534 |
| TOTAL LIABILITIES | - | 79,534 | - | 79,534 |
| FUND BALANCES: | | | | |
| Restricted | 13,279 | - | 7,799 | 21,078 |
| Unassigned (deficit) | - | (387) | - | (387) |
| TOTAL FUND BALANCES | 13,279 | (387) | 7,799 | 20,691 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 13,279 | \$ 79,147 | \$ 7,799 | \$ 100,225 |

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BOROUGH OF PERKASIE COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2025

| | Special Revenue Funds | | | Total |
|--|-----------------------|------------------------|-------------------------|------------------|
| | Liquid Fuels Fund | Dedicated Road Fund | Fire Protection Fund | |
| REVENUES | | | | |
| Interest | \$ 5,350 | \$ 1,460 | \$ 245 | \$ 7,055 |
| Intergovernmental revenues | 247,346 | - | - | 247,346 |
| Taxes, Penalties and interest | - | 282,573 | 141,289 | 423,862 |
| TOTAL REVENUES | <u>252,696</u> | <u>284,033</u> | <u>141,534</u> | <u>678,263</u> |
| EXPENDITURES | | | | |
| General government | - | 56,174 | - | 56,174 |
| Public safety | - | - | 142,948 | 142,948 |
| Public works | - | 446,103 | - | 446,103 |
| TOTAL EXPENDITURES | <u>-</u> | <u>502,277</u> | <u>142,948</u> | <u>645,225</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>252,696</u> | <u>(218,244)</u> | <u>(1,414)</u> | <u>33,038</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in (out) | (250,260) | - | - | (250,260) |
| TOTAL OTHER FINANCING SOURCES | <u>(250,260)</u> | <u>-</u> | <u>-</u> | <u>(250,260)</u> |
| NET CHANGE IN FUND BALANCES | 2,436 | (218,244) | (1,414) | (217,222) |
| FUND BALANCES, BEGINNING OF YEAR | <u>10,843</u> | <u>217,857</u> | <u>9,213</u> | <u>237,913</u> |
| FUND BALANCES, END OF YEAR | <u>\$ 13,279</u> | <u>\$ (387)</u> | <u>\$ 7,799</u> | <u>\$ 20,691</u> |

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OTHER REPORT

INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

(to be determined)

Borough Council
Borough of Perkasio
Perkasie, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Borough of Perkasio ("the Borough"), Perkasio, Pennsylvania, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements, and have issued our report thereon dated (to be determined).

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Borough's internal control over financial reporting ("internal control") as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we do not express an opinion on the effectiveness of the Borough's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Borough's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Borough Council
Borough of Perkasie

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Borough's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Borough's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Borough's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BARBACANE, THORNTON & COMPANY LLP

**MINUTES OF PERKASIE BOROUGH
COUNCIL MEETING
APRIL 20, 2026**

620 West Chestnut Street
Perkasie, Pennsylvania

ATTENDANCE:

Council Member:

Lilli Benner
Jaclyn Cornelius
Collin Garr (Absent)
Joe Green
Emma Hawkins
Kelly Laustsen
Robin Schilling
Dave Weaver
Dave Worthington (Absent)
Shiv Gandevia
Jeff Hollenbach
Andrea L. Coaxum
Linda Reid (Absent)
Rebecca Deemer
Lauren Moll
Robert Schurr
Harold Stone
Jeff Tulone (Absent)
Brendan Callahan, Esq.
Doug Rossino, P.E.

Youth Councilor:

Mayor:

Borough Manager:

Assistant Borough Manager:

Finance Director:

Parks and Recreation Director:

Police Chief:

Electric Superintendent:

Public Works Director:

Borough Solicitor:

Borough Engineer:

Council President Robin Schilling convened the meeting at 7:00 PM. An invocation was given by Father Rossi from St. Agnes in Sellersville, which was followed by the Pledge of Allegiance.

PUBLIC FORUM

Robin Adler from 220 Spring Lane expressed concerns about issues with water runoff in the area, and about Perkasio Regional Authority wanting to get approval to expand operations in the area of Well #10. Mr. Adler mentioned that he is in possession of a study that the Borough conducted back in the late 90s which identified the water runoff problems in that area as severe, adding that nothing has been done to address them. Mr. Adler also informed Council that a few years ago, there was a very heavy rainfall; the detention basin in the area overflowed, and people's fences were under water. He'd like to get this addressed, and stated that proper maintenance isn't being done, further asking how he could get a copy of the stormwater runoff plan so that he could begin to address it with his neighbors.

Council President Schilling asked the Borough Engineer if he was familiar with the situation, and if he would like to speak to it. Mr. Rossino explained to Council that a swale runs behind the properties and there are some things that Gilmore & Associates will be looking at when they do their review for PRA's Well #10 project. Mr. Rossino added that the basin, which is actually a pond, should not have overflowed, so that is something they will definitely need to look into.

Ms. Schilling asked Mr. Adler to give his information to the Executive Assistant so that the Borough can get him a copy of the stormwater runoff plan.

PRESIDENT'S REMARKS

Nothing at this time.

APPROVAL OF MINUTES

Upon a motion by Laustsen, seconded by Hawkins, Council unanimously approved the minutes from the Council meeting on March 16, 2026 and the minutes from the Committee meeting on April 6, 2026.

CORRESPONDENCE AND REPORTS

Mayor's Report

Mayor Hollenbach expressed his deep appreciation for the plethora of opportunities and activities that the Parks & Recreation Department is working on for the summer, and also reminded Council of the following upcoming events: Little League Opening Day Parade on April 25th, Memorial Day Parade in Sellersville on May 23rd, Fire Company Carnival from June 23rd through June 27th, with Community Day and fireworks on June 27th. The Mayor then invited Council and the employees from the various Borough departments to participate in the cornhole tournament at Community Day, and encouraged people to please take advantage of the Farmers Market, First Fridays and Summer Concert Series, and to also stay safe.

Assistant Borough Manager's Report

Council reviewed the Assistant Borough Manager's report dated April 14, 2026.

Engineer's Report

The Engineer informed Council that the 2025 Concrete Program is complete, and the final section of sidewalk has been installed at the Kulp Park Improvements Project. Mayor Hollenbach asked if there is an update from PennDOT on the paving of Fifth Street, and the Engineer and Borough Manager stated that there is no update at this time.

Upon a motion by Cornelius, seconded by Laustsen, Council unanimously approved the Borough Engineer's monthly report.

New Business

PUBLIC WORKS COMMITTEE

Review of Superintendent's Report

The Committee reviewed and accepted the Public Works Superintendent's report for the month of March, 2026.

Perkasie Regional Authority Report

Council reviewed the minutes from the Perkasie Regional Authority meeting on March 9, 2026.

Pennridge Wastewater Treatment Authority Report

Council reviewed the minutes from the Pennridge Wastewater Treatment Authority Board meeting on February 23, 2026 and the PWTA Audit for 2025.

Update on Park Avenue Improvements Project Funding

The Borough Manager provided an update on the funding for the Park Avenue Improvements Project.

PUBLIC UTILITY COMMITTEE

Review of Superintendent's Report

The Electric Department Superintendent reported that the Department has been getting ready for the Menlo Aquatics Center opening and should be finished by the end of this week. The Department has also been checking all of the lighting in the pavilions and the parks, and has about 600 new meters left to install throughout the Borough.

The Committee reviewed and accepted the Electric Superintendent's report for the month of March, 2026.

Update on Behind-the-Meter Solar Project

Council Member Green reported that the Public Utility Committee of Council has been working closely with GDS Associates to finalize a draft RFI and gather budgetary information needed to support informed decision making. Council also reviewed an Engineer's Opinion of Probable Cost of preliminary costs for remediation of the Perkasio Landfill as a possible site to support ballast-anchor foundation systems for solar panel arrays. The Engineer provided an overview of the EOPC and explained how he came up with the numbers. Council President Schilling thanked Mr. Rossino for getting the accurate cost information, and the Borough Manager stated that the staff is still gathering information, adding that a draft RFI was received today, but the Public Utility Committee still needs to review it.

Installed Capacity Update

Nothing at this time.

Consider Resolution #2026-25 – Bright Mountain Master Services Agreement

Council Member Green asked the Electric Department Superintendent to provide an overview of what GDS is recommending. Upon a motion by Green, seconded by Cornelius, Council unanimously approved Resolution #2026-25, a resolution of the Borough of Perkasio approving the form of Bright Mountain Solar Schedule with the American Municipal Power, Inc., subscribing up to 3.2 MW, and authorizing the Borough Manager to execute the agreement on behalf of the Borough.

Consider Resolution #2026-26 – Potomac Energy Master Services Agreement

Council Member Green informed Council that the Public Utility Committee does not recommend going forward with this project. No action was taken by Council on this item.

Consider Resolution #2026-27 – NYPA Hydropower Updated Agreement for Electric Service

Upon a motion by Green, seconded by Cornelius, Council unanimously approved Resolution

#2026-27, a resolution of the Borough of Perkasio approving the agreement for electric service between Perkasio Borough and Allegheny Electric Cooperative, Inc. and authorizing the Borough Manager to execute the agreement on behalf of the Borough of Perkasio.

Council President Schilling commented to resident Kim Bedillion, who was in the audience and had questions at the previous meeting about the solar project, that the Borough is still finalizing numbers but has spent tens of thousands thus far to make sure Council does the right thing with this project.

PLANNING AND ZONING COMMITTEE

Code Enforcement Administrator Report

The Committee reviewed the Code Enforcement Administrator's monthly report for the month of March, 2026.

Planning Commission Report

The Committee reviewed the Planning & Zoning report for the month of March.

Zoning Hearing Board Report

The Zoning Hearing Board will not meet this month.

Consider Resolution #2026-28 – Stormwater Agreement for 35 South Main Street

Upon a motion by Weaver, seconded by Cornelius, Council unanimously approved Resolution #2026-28, a resolution of the Borough Council in and for the Borough of Perkasio, Bucks County, Commonwealth of Pennsylvania, approving the Stormwater Controls and Best Management Practices Operations and Maintenance Agreement for the 35 South Main Street project.

PARKS AND RECREATION COMMITTEE

Parks and Recreation Department Report

The Parks & Recreation Director informed Council that there are 115 participants who have signed up thus far for the 19 different camps being offered this summer. Ms. Moll stated that early bird rate for purchasing memberships are still available until the end of April. Lastly, Ms. Moll reported that the latest newsletter went out and that three additional routes were added to include more of the Borough.

The Committee reviewed and accepted the Parks and Recreation Director's report for the month of March, 2026.

PERSONNEL AND POLICY COMMITTEE

Consider Resolution #2026-29 – Records Disposition for 2026

Upon a motion by Laustsen, seconded by Green, Council unanimously approved Resolution #2026-29, which authorizes the staff to dispose of public records in accordance with the Municipal Records Act.

Consider Resolution #2026-30 – St. Luke's Penn Foundation EAP Services Agreement

Upon a motion by Laustsen, seconded by Green, Council unanimously approved Resolution #2026-30, which approves the EAP Services Agreement between the Borough of Perkasio and St. Luke's Penn Foundation.

Consider Hiring a Permanent Part-Time Laborer

Upon a motion by Weaver, seconded by Laustsen, Council unanimously concurred with the Borough Manager's decision to hire Peter Higby as a permanent part-time Laborer at the hourly rate of \$20.45, conditioned upon his passing a pre-employment physical and drug screening and the necessary background checks.

Consider Hiring a Summer Intern from the Meyner Center

Upon a motion by Benner, seconded by Hawkins, Council unanimously concurred with the Borough Manager's decision to engage Olivia Slamm as a summer administration intern for 30 hours per week at an hourly rate of \$17.00, from the beginning of June until early August.

Announcement – Floodplain Manager Achievement

Council President acknowledged that Cassandra Grillo passed her floodplain management test and congratulated her.

FINANCE COMMITTEE

Taxes Collected Report

Upon a motion by Cornelius, seconded by Weaver, Council unanimously approved the Taxes Collected report for March, 2026.

Budget Status

Upon a motion by Cornelius, seconded by Weaver, Council unanimously approved the Budget Status report for March, 2026.

Authorization to Pay Bills

Upon a motion by Benner, seconded by Green, Council unanimously authorized payment of the bills as presented.

Consider Resolution #2026-31 – Perry Mill Escrow Release #11

Upon a motion by Cornelius, seconded by Hawkins, Council unanimously approved Resolution #2026-31, a resolution of the Perkasio Borough Council authorizing a reduction in the escrow for the Perry Mill Project (aka 8th Street Commons Rowhomes) as approved by Gilmore & Associates, Inc., in the amount of \$108,112.02 to reduce the total escrow to \$154,395.33, and authorizing the signature of the Borough Manager on the escrow reduction.

ECONOMIC DEVELOPMENT COMMITTEE

Community & Economic Development Report

The Committee reviewed the Community & Economic Development Report dated April 14, 2026.

Special Events Report

The Committee reviewed the Special Events Report dated April 20, 2026.

Consider Request for Fee Waiver – Pennridge Little League Opening Day Parade

Upon a motion by Laustsen, seconded by Weaver, Council unanimously waived the application fee for the 2026 Pennridge Little League Opening Day Parade.

PUBLIC SAFETY COMMITTEE

Police Report

The Police Chief remarked on the annual Police Department Report for 2025 that was distributed tonight and encouraged Council to feel free to reach out with any questions. Chief Schurr stated that Patti Richardson worked very hard on the report, which takes her several months to put together, and she does a fantastic job on it. Council President Schilling asked if the report was available online, and Chief Schurr stated that it is not available online yet, but will be. Ms. Schilling added that it is great to see the community engagement, and Chief Schurr stated that there is a full page detailing what Chris Doheny, the Civilian Community Relations Specialist, does.

Chief Schurr informed Council that there were 609 police incidents in March, and that the Department will host 2 interns this summer, who will not be paid.

The Police Chief also reported on a speed data analysis that was prepared in response to a resident's concerns at the March 2nd Council meeting regarding speeding on Parkridge Drive and North Lane. The analysis showed a total of 3 violations out of 1,788 vehicles analyzed on Parkridge Drive, and 2 violations out of 3,153 vehicles analyzed on North Lane, both of which yielded an extremely low enforcement rating of 0%. Council President Schilling asked if the information was given to the resident, and Chief Schurr stated that he mailed the resident a letter and a copy of the analysis, and the resident has not contacted him for follow-up.

Upon a motion by Cornelius, seconded by Laustsen, Council unanimously accepted the Police Department report for the month of March, 2026.

Fire Department Report

The Fire Chief reported that the Fire Company is partnering with the American Red Cross and the King Memorial Foundation for a smoke detector program where free smoke detectors will be handed out to residents who are in need. They're just getting the program kicked off and will start it in early fall. Chief Schoeller gave a brief history of how the program got started. Chief Schoeller then commented that the April 1st remembrance event was a success, with approximately 150 fire fighters and 30 fire trucks having participated in the event. He thanked Chief Schurr for the police assistance provided at the event.

Chief Schoeller also informed Council that several members of the Fire Company attended the funeral in Berks County for the two recent line of duty deaths. Council President remarked on the recent Fire Company breakfast and thanked the Fire Company for all that they do.

Council reviewed the Fire Department reports for the month of March, 2026.

Consider Resolution #2026-32 – Authorization to Sign PCCD Grant Contract – Community Relations Civilian Specialist Program

Upon a motion by Laustsen, seconded by Weaver, Council unanimously approved Resolution #2026-32, a resolution of the Council of the Borough of Perkasio approving the Pennsylvania Commission on Crime and Delinquency Grant award, and authorizing the Borough Manager to execute the contract on behalf of the Borough of Perkasio.

Consider Resolution #2026-33 – Memorandum of Understanding – Perkasio Borough Police Department and Bucks County Intermediate Unit

Upon a motion by Cornelius, seconded by Weaver, Council unanimously approved Resolution #2026-33, a resolution of the Council of the Borough of Perkasio approving the Memorandum of Understanding between the Perkasio Borough Police Department and the Bucks County Intermediate Unit for the purpose of fostering a relationship of cooperation and mutual support and to maintain a safe school environment and authorizing Chief Robert Schurr to execute the Memorandum of Understanding on behalf of the Borough of Perkasio Police Department.

Review Draft Ordinance and Consider Authorization to Advertise Public Hearing – No Parking Zone Request – Davis Feed Mill & Perkasio Borough Electric Department

Upon a motion by Hawkins, seconded by Laustsen, Council unanimously authorized the Solicitor to advertise a public hearing for discussion and consideration of an ordinance to amend Chapter 180 of the Perkasio Borough Code of Ordinances pertaining to parking regulations on Seventh Street.

Consider Request for Fire Police Assistance – Township of New Britain

Upon a motion by Cornelius, seconded by Laustsen, Council unanimously approved the request from the Township of New Britain for their fire police assistance at the Tri-Municipal parade on July 4th from 9:00 am to 1:00 pm.

Consideration of Police Services and Expanded Road Closure for May 9, 2026

Council President Schilling reminded Council of the road closures that were approved at the last meeting for the two commercial block parties on May 9th. The Police Chief then spoke to Council about a suggestion that was made to amend the road closure on West Walnut Street from 5th Street to 6th Street, adding that he thinks it would make it a safer walkway between the events. Council Members Green and Laustsen commented that it's a great idea, and great for economic development.

The Borough Manager asked the Police Chief who will handle the road closures in this expanded area, and Chief Schurr stated that the Police Department will reach out to the event organizers and talk to them about putting the hard road closures out there and will make sure that they get handled by Mystic Ways and the salon. Council Member Green asked if that will be their responsibility, and Chief Schurr confirmed that the road closures will be the responsibility of Mystic Ways and the salon.

Upon a motion by Laustsen, seconded by Green, Council unanimously approved the closure of West Walnut Street from Penn Street to South Sixth Street on Saturday, May 9, 2026 from 11:00 am to 8:00 pm.

Council President Schilling stated there was discussion at the end of the last meeting about the

cost of the Police Chief adding two police officers for the day on May 9th because of the two commercial block parties, plus other businesses who are potentially having music. The Chief's assessment was to ensure that we're ready for any other incidents that we should have two additional police officers. Ms. Schilling added that's two people at overtime, so there is a cost associated with that. The question had come up at the last meeting if there would be any additional cost to the taxpayer, and she stated that she wasn't very clear and had indicated with her wording that there would not be, so we wanted to bring it back that there *would* be additional cost. Because the Borough has a Special Events ordinance which sets aside when you can and cannot waive fees, as Council looked into it, the ordinance clearly excludes block parties in the definition section. So with all of the fees for special events, it excludes block parties, and that was done intentionally, because we want the businesses in this area to survive and have events that profit them. Ms. Schilling added that it does mean in this case, the Borough will be picking up those charges, which is \$200/hour for overtime, so there is a cost associated with that. We just wanted to make sure that everyone in the audience knew that, that there *is* a cost, and the reasoning behind it, and to make sure that there are no concerns on Council with that.

Council Member Laustsen stated that her #1 priority in the Borough is safety, and her second is supporting our local businesses, and she thinks that this event could draw a lot of attention to our businesses on Chestnut Street and on Walnut Street, and even leading up to Seventh Street possibly. Ms. Laustsen thinks that Council should waive the charges this time around, because we didn't already discuss this with those business owners when we approved their block party applications, and that this is a way to say that we are supporting them that day, and that we're going to have a safe event and that going forward, this will be something that we definitely will discuss when applying for any commercial block party.

Furthermore, upon a motion by Laustsen, seconded by Green, Council unanimously waived the charges for police services related to the May 9th music event.

HISTORICAL COMMITTEE

Council Member Hawkins provided updates on the last Historical Committee meeting and on the Covered Bridge project. Ms. Hawkins also reported that the Committee is reviewing plans for America250 this summer, including a reading of the Declaration of Independence in town, and stated that the Borough is turning 150 in 2029 and that there are funds from the last anniversary celebration, around \$10,000, from the Historical Society that will be donated for that event.

There was no business to bring before the Historical Committee.

OTHER NEW BUSINESS

Council President Schilling encouraged Council to attend the First Friday event on May 1st, and added that there will be a business owner meeting on Wednesday.

REPORT FROM YOUTH COUNCILOR

Youth Councilor Shiv Gandevia reported on some end of the year events taking place at the school, and informed Council that he is going to begin the process to find next year's Youth Councilor, since he will be graduating this year.

PUBLIC FORUM

Dale Haring presented the Borough with a \$1,000 check from the Lions Club to sponsor the Kulp

Wading Pool for the 2026 season.

Mr. Haring informed Council that the Civil Service Commission met today and had a re-organization; he was appointed Chair, and Randy Faulkner was appointed Secretary. Mr. Haring also provided an overview of the upcoming hiring process for new Borough police officers, and asked Council to consider removing the 15-mile requirement that requires officers to live within 15 miles of the Borough, adding that it doesn't make sense today. He further asked if perhaps the Solicitor could take a look at the rules and regulations, since they were last changed in 2017.

Rosalie Atler from 220 Spring Lane approached Council with a letter she and her husband received via Certified Mail from Perkasio Regional Authority at the end of February, stating that PRA applied to the Borough for a conditional use to expand its existing water treatment facility located at 228 Spring Lane right next to them. The letter stated that PRA was going to appear before Council tonight and that residents should come, and Ms. Atler stated that unless she missed it, she hasn't heard anything about it. The Borough Manager explained that PRA is not ready to go before Borough Council yet, and that the Borough can definitely ask PRA why they put a meeting date in their letter. Council President Schilling thanked Ms. Atler for coming to the meeting to express her concerns and stated that the Borough will look into it.

Chad Davis from 140 North 7th Street asked Council where the Borough is with the costs for the Behind-the-Meter solar project. Council President Schilling stated that the Borough has spent \$56,000 on analysis so far, and the Borough Manager clarified that that's the total of the invoices that the Borough has received to date.

Mr. Davis added that he doesn't really agree with putting solar panels in a landfill, and the Borough Manager explained that the Engineer isn't making a recommendation on that, and the Borough isn't finished with the feasibility study yet to determine whether it's actually going to be possible.

Mr. Davis then complimented the Youth Councilor for being at every Council meeting, and asked where Council Member Garr has been, adding that he has been at one meeting since January. Council President Schilling commented that Mr. Garr has some health issues that he's been dealing with and that's why he isn't here. Council is aware and there are discussions ongoing.

PRESS FORUM

Nothing at this time.

EXECUTIVE SESSION

Nothing at this time.

ADJOURNMENT

The meeting adjourned at 8:35 pm.

Andrea L. Coaxum
Borough Manager/Secretary

**MINUTES OF PERKASIE BOROUGH
COUNCIL COMMITTEES MEETING
MAY 4, 2026**

ATTENDANCE:

| | |
|--------------------------------|---|
| Council Member: | Lilli Benner Jaclyn Cornelius Collin Garr Joe Green (Absent) Emma Hawkins Kelly Laustsen Robin Schilling Dave Weaver Dave Worthington |
| Youth Councilor: | Shiv Gandevia |
| Mayor: | Jeff Hollenbach |
| Borough Manager: | Andrea L. Coaxum |
| Assistant Borough Manager: | Linda Reid |
| Finance Director: | Rebecca Deemer |
| Parks and Recreation Director: | Lauren Moll |
| Police Chief: | Robert Schurr |
| Electric Superintendent: | Harold Stone |
| Public Works Director: | Jeff Tulone |
| Borough Solicitor: | Jeff Garton, Esq. |
| Borough Engineer: | Doug Rossino, P.E. |

Council President Schilling convened the meeting at 7:01 pm. An invocation was given by Mayor Hollenbach, which was followed by the Pledge of Allegiance.

Council Member Garr read his resignation letter to Council, with an effective date of May 4, 2026. Upon a motion by Worthington, seconded by Cornelius, Council unanimously accepted Council Member Garr's resignation, effective May 4, 2026.

PRESENTATION: KEY TO THE BOROUGH AWARD

Mayor Hollenbach presented the Key to the Borough award to Youth Councilor Shiv Gandevia. The Mayor recognized Shiv's accomplishments and involvement in various activities and thanked him for his time and dedication.

PRESENTATION OF APPA SAFETY AND RELIABILITY AWARDS

Council Member Weaver presented the APPA Safety Award of Excellence and the Certificate of Excellence in Reliability to the Electric Department Superintendent. Council President Schilling thanked Mr. Stone and his team for all that they do.

PUBLIC HEARING: CONSIDER ORDINANCE TO AMEND CHAPTER 180 PERTAINING TO PROHIBITED TURNS

A Public Hearing was held to consider the adoption of an ordinance that would amend the time to restrict right turns from West Callowhill Street on to Hunters Run. The Solicitor provided an overview of the ordinance, which was advertised appropriately. Chad Davis from 140 North 7th Street asked for clarification on the location of where the right turns will be restricted, and it was clarified that the location won't be changing, it's on West Callowhill Street if you're making a right turn onto Hunters Run; the hours will be extended a half an hour, and it will now be from 6:30 am to 8:00 am that you cannot make those right turns. The Public Hearing was closed at 7:16 pm.

PUBLIC FORUM

Chad Davis from 140 North 7th Street approached Council and said that it's come to his attention that Council wants to go ahead and purchase solar panels tonight, for the behind-the-meter solar project. Council President Schilling explained that Council is voting on whether or not to put out the request for information, which would be collecting quotes that can be put together for the full return on investment analysis to make that decision. Mr. Davis asked if they plan to bypass that step, and Ms. Schilling stated that she doesn't know what will come out of it, but it is their plan going in that Council has it ready to go to put the RFI out.

Mr. Davis further expressed his concerns that Council is trying to rush this project, and doesn't have all of the information yet, and that they are pushing to spend \$5,000,000, stating that the Borough has already spent \$50,000 so far, and adding that he thinks the Borough has spent more than that, but hasn't been billed yet. The Borough Manager clarified that the Borough has spent \$57,000 through the end of March, and has not received the invoices for the month of April yet. Mr. Davis asked how much those bills are going to be, and Ms. Coaxum stated that we should know soon.

Ms. Schilling stated that David Hammes is here from Exact Solar because Council wanted to get some more information about a service agreement so he can explain what another funding mechanism is that actually gives the Borough more time. Ms. Schilling added that she wanted everyone to hear that discussion, and wanted to walk away basically knowing exactly what we need. GDS Associates, who does all of the Borough's analysis and makes recommendations on what we should do for power purchases, has been doing analysis on all of the buildings and locations for potential sites, and has prepared an RFI for all of the locations that we're considering so we can determine tonight what we need and can go out and get the exact cost, for May 18th. Ms. Schilling stated that there's some initial costs, which we'll walk through tonight, and we still will probably save \$1,000,000, even if we have to put out another \$1,000,000 on top of this. Ms. Schilling explained that it's the 30% or 40% discount that we can get, which is why it's so critical and why it's so expensive because we've been trying to do our due diligence, adding that we don't want to make a bad mistake because we know electricity is going up, and we really want to make sure that electricity stays stable. Ms. Schilling told Mr. Davis that she hears him, and that she appreciates Mr. Davis holding Council accountable, to make sure we do our analysis.

Kim Bedillion from 123 South 3rd Street asked about May 18th, since that meeting has been cancelled, and Ms. Schilling clarified that May 18th is when the Borough would ask the RFI to be returned, so that it can be taken up and potentially voted on at the May 26th meeting. Ms. Bedillion acknowledged Council's commitment to evaluating the feasibility of a behind-the-meter solar project, adding it's an important step and she believes that there is broad agreement that such an initiative should only move forward if it demonstrates a meaningful and justifiable return on investment.

Ms. Bedillion asked Council the following questions: What does AMP think of the proposed solar project? Who is the point person on Council for the solar project? If Council Member Joe Green, the

Chair of the Public Utility Committee who made the motion to engage the consultants to investigate the feasibility of the project, were to leave the Council at some point, who would replace him to spearhead the project? If Mr. Green does leave, would the Borough engage him as a consultant on the project? What are the Borough Manager's thoughts on the solar project? Does the Electric Department Superintendent think the Borough's transformers have the capability to handle solar transmissions? Ms. Bedillion stated that it's her understanding that the prior Council ended the year with \$120,000 in surplus, and that this Council has paid GDS \$50,000 to conduct the solar project feasibility study. Since that consulting fee was not part of the budget, where did money come from? And if it came from the surplus, doesn't that reduce the reserves that we have to pay for unexpected and unplanned things? Why has Council not had a public meeting or round table discussion regarding the solar project? It is Ms. Bedillion's understanding that the Borough must break ground in exactly 2 months in order to qualify for this federal tax credit, but that does not leave enough time to engage the community and get their input, which she thinks is important.

Council President Schilling and the Borough Manager provided an explanation of the fees and the analysis that has been involved thus far in the feasibility study, as well as more information about AMP, GDS Associates and Utility Engineers, and their roles in the study. Ms. Coaxum also spoke about PPL's involvement, and the need for a specialized attorney in order to negotiate with PPL if the Borough would do a larger scale project that would require those negotiations.

Ms. Schilling stated that electric is important for a lot of people on Council, not just Council Member Green, and when the new Council members came in, a lot of people in the community had been talking about this. She further explained that the Public Utility Committee took the lead, and Council Member Green is the Chair because of his background he does have the experience, but this is not the work that his company does, so there was no conflict of interest, which was cleared with the Borough attorney, and it wouldn't be something that Council Member Green would pick up, if he was no longer on Council. Ms. Schilling added that Council Member Weaver is the Vice-Chair of the Committee, and Council Members Cornelius and Garr are on the Committee as well, and when Mr. Garr could not attend, Council Member Worthington stepped in quite a few times and Ms. Schilling did a few times as well, so they've been having very active discussions. She further commented that she doesn't see it as relying on one person, it's become a team effort with the Borough Manager, Electric Department Superintendent and the staff, who have been doing an amazing job gathering all the information. She stated that we want to make sure it's what's best, and are not looking to just bring solar in for the sake of bringing solar in, we're looking to see if this makes sense to help the community.

In terms of being open and honest, Ms. Schilling stated that Council has had the solar item on the agenda for every meeting since January and she has often spoken about it in public forum at the beginning of several meetings, as well as putting it in the Borough newsletter and having a website on it. Ms. Bedillion recommended that a post be put on the Borough's Facebook page since there are people who are not aware of the project.

Ms. Coaxum explained that the Borough does have a reserve fund policy, passed by resolution, and the excess that is being talked about is above and beyond the budget, and is a percentage that's considered a rainy day fund. If something catastrophic or unexpected would happen, it would fall under that policy, but this is in excess of that. The initial vote by Council to get started on this project would take it out of that excess above the reserve fund, so it's not impacting the actual fund balance yet for the electric department.

Council Member Weaver stated that Council tapped the brakes on the survey so that we could get a bit more information first on costs and benefits, because we want to make sure the benefits exceed the costs. Mr. Weaver added that we want to hone in on things a little bit more before we take any more steps.

Council Member Laustsen wanted to add that she knows she mentioned a few meetings ago that she does think it is important, and with echoing what Ms. Bedillion said, to host a public meeting. Ms. Laustsen stated that this is something she would like the Public Utility Committee to look into, and it should be sooner rather than later, to inform the general public of where we're at and where we're going, and it would be great for the rest of us on Council to be able to attend that meeting, since with Committee meetings, you're only allowed so many Council members in attendance.

PRESIDENT'S REMARKS

Council President Schilling stated that one of her favorite books, which she highly recommends everyone reads, is *The Wisdom of Crowds*, and she commented on the thank you letter that was shared with the Council members for the donation of a pool membership. Ms. Schilling informed Council that, she's just going to run through it because there are a lot of action items, and she'll ask each Committee Chair if they have anything else they want to discuss, and then she'll have the Committee Chairs run the other meeting, which has all the reports.

PUBLIC WORKS COMMITTEE

Consider Authorization to Submit 902 Grant Application for Mulch Grinder

The Public Works Director informed Council that 902 grants have enabled the Borough to purchase the baler at the Recycling Center and the building itself, to do the paving and to purchase the chipper for the Electric Department. Mr. Tulone added that the 902 Grant program has been very good for the Borough, and the Department is trying to eliminate the third-party contractor who hauls away the yard waste, since it is a \$30,000 yearly expense to the Borough. The grinder would allow the Department to do the work themselves, offer the mulch to the residents, and possibly find someone who would purchase it.

Council Member Weaver asked Mr. Tulone to share the cost information, and Mr. Tulone stated that the cost of the grinder would be \$170,000, with a 90/10 split; the grant would cover 90% of the cost and the Borough would pay the \$17,000.

Mayor Hollenbach thanked the Mr. Tulone for all that he's doing and stated that he thinks this is a great idea.

Upon a motion by Laustsen, seconded by Hawkins, Council unanimously authorized the staff to submit a 902 Recycling Grant application to the Department of Environmental Protection Act 101 Program, in order to purchase a horizontal grinder for the Public Works Department.

PUBLIC UTILITY COMMITTEE

Perkasie Wholesale Power Cost Monthly Report

The Committee reviewed Perkasie's March 2026 Wholesale Power Cost Summary Report

provided by GDS Associates. Council Member Weaver provided an update on today's monthly call with GDS.

Installed Capacity Update

Council Member Weaver commented on some items in the latest Live Wire publication from PMEA.

Council Member Worthington remarked that Governor Shapiro has now approved the re-starting of several coal generation plants to help offset some of the electrical demand.

Update: Behind-the-Meter (BTM) Solar Project

Council Member Weaver began the discussions on this project by stating that this is the RFI that the Borough has been working on with GDS, and that the goal would be to send this out to a number of vendors to get costs on solar facilities. The Public Utility Committee initially looked at 23 potential sites and have narrowed it down to five – 4 structural locations and 1 ground-mount location. Mr. Weaver added that this will be an important step to really get an idea of what those costs are.

Mr. Garr asked what the benefit is, and Mr. Weaver stated that we're going to need some help from GDS Associates and some of the vendors we're working with to help us look at the benefit and help us make decisions as to what we want to do.

Council Member Worthington asked Mr. Weaver about the statement made by Ms. Schilling tonight about the RFIs being returned May 18th, and that the packet says it was June 1st, and further asked if we're sticking to the June 1st date and the 30 days.

Ms. Schilling stated that she forgot to mention in her President's remarks that we're moving the next Council meeting, and Mr. Worthington further asked if we're only going to give potential vendors 14 days to turn around a proposal, and evaluate GDS's proposal in only 14 days, and stated that they should be given 30 days to look at the proposal, digest it and give the Borough a presentation, not just a number on a piece of paper.

Ms. Schilling stated that we are changing the June 1st meeting because it is the PSAB Conference, and Council Members Schilling, Cornelius and Worthington and Mayor Hollenbach are attending, and there were also going to be a few Council members missing the May 18th meeting, which is why the decision was made to reschedule the meeting to May 26th. Ms. Schilling added that she started to think about how we could get this done in sufficient time without having to miss out on anything, so she is proposing that we give the two-week turnaround so we can have the information for May 26th so we don't lose time by pushing it to June 15th.

Mr. Worthington expressed concerns that it's pushing something too quickly and that you have to give vendors an opportunity to evaluate what you have in your proposal, give them the chance to look at the sites and see what they're dealing with, adding that a two-week turnaround isn't sufficient time.

Council Member Laustsen asked if we gave vendors until June 15th, what the Borough's next steps would be after that. Council Vice-President Cornelius stated that we were originally requesting June 1st, which was four weeks.

Ms. Coaxum stated that two things that will come out of the RFI will be the size of the panels, and the cost for buying and installing. Once the proposals are received, the consultant will review the proposals received and will give the Borough an analysis of the proposals. Two other things that still need to happen are: once we receive the size of the panels, we would need to have our conversations with the technical consultants to determine the estimated cost for connecting the systems to the Borough's system, and, the other item would be to determine whether we have to have conversations with PPL about installing the DTT switch if we're getting close to that 1 megawatt. The majority of that work would be on PPL, so the Borough would be at the whims of PPL for getting their estimated costs to the Borough that the Borough would be required to pay, and we would need to get legal assistance for that as well. Once we have the sizing, then those two things can go forward and happen, and hopefully we'll have enough time and most of those numbers to complete the feasibility study.

Ms. Cornelius stated that vendors don't necessarily need to come to the site to complete their evaluation, and that while that's important, there are satellite images and terrain data that is available to the industry, and programs that people in the industry should have access to. Ms. Cornelius added that she doesn't think it's a necessity based on the technology that we currently have, not to go against what Mr. Worthington is saying as far as giving people time, just saying that it's not a necessity for all vendors.

Mr. Worthington stated that, as a general contractor who bids public work all the time, he prefers to be able to go out to the job site, put feet on the ground and take a look at things, adding that a two-week turnaround is too aggressive and that it needs to be a four-week turnaround to give people a chance to evaluate. Mr. Worthington stated that nobody has seen this other than Exact Solar, no other bidders have gotten into this, and he has an advantage right now because he's been involved through Ms. Schilling from the very beginning. He added that you've got other contractors or suppliers that were mentioned that GDS had found on Co-Stars and this needs to go out publicly on the bid services so they can pull down the bid documents and evaluate, and he stands by it needs to stay at 30 days.

Mr. Weaver added that one of the other things we need to consider is if the site is larger than an acre, there would be some permitting involved and land development and it's a PennDOT road, so there are other details we would have to work out before it would go to construction.

Ms. Schilling stated that what she wanted to walk away with today is basically that we all have discussed it and what the next steps are and what the RFI does and does not include, and what the return of investment would look like.

David Hammes from Exact Solar stated that people have voiced good concerns, and that he is not opposed to having it go out to bid, adding that he is quite comfortable with it. Mr. Hammes stated that the Borough is currently spending \$.095 cents per KWH for comparison, which is for transmission, supply and delivery. It would be \$.048 cents per KWH to install a solar panel system and get it operating, but does not include the clearing of trees, the transformers, clearing of land and other fees. Mr. Hammes added that if you used an energy management service, instead of paying AMP, the Borough would pay themselves or an investor in the community, at \$.067, and would be replacing more expensive energy with less expensive energy.

Mr. Worthington stated that at the last meeting, Council purchased power at \$.05 per KWH for 25 years, without any risk to the Borough. He added that if the Borough went with the landfill site option, we would have to clear land, go through land development changes, do site prep, and add in engineering costs, stating that we were told the canopies are a much more expensive option than the ground mount units; these are all factors that have to be evaluated by GDS and Utility Engineers. Mr.

Worthington further stated that the Borough's power portfolio currently includes solar, and that it needs to be something we can get a return on, adding that we have to talk about financing, and that we're trying to expedite things so we can make a deadline on a tax incentive credit that exists – at the moment.

Mr. Hammes stated that the goal is to come in with something that saves money, and that he doesn't understand the risk yet. He explained that an EMSA is a service agreement where it's the responsibility of the contract to fulfill and be responsible for operation and maintenance if they don't deliver the blocks of power that they commit to in the contract, adding that there may be other risks, but he just doesn't know what they are off hand. Mr. Hammes stated that the Borough could purchase the energy ahead of time and own it themselves, or with an EMSA, it would cost \$.067 in a localized cost and be spread over a 20-year term of an agreement which would give the Borough control over your costs.

Mr. Hammes informed Council that Exact Solar safe harbored some projects in 2025 before certain incentives ended, and an EMSA allows Exact Solar to use those projects, and the incentives can't be taken away, and the projects were designed for municipalities and non-profits. He added if the Borough would start from scratch right now, there is no way that someone could come in and evaluate the land and make a proposal and expect to get started and underway with construction by the July deadline. There's another approach where if you miss the July deadline, you could commit to a project probably up until September and still be eligible for the 30% tax credit, but the project would have to be done, operating and have permissions to operate by the end of 2027, whereas an EMSA project would allow you 4 years to finish, it takes all the pressure off and makes good sense.

Ms. Schilling asked what the deadline would be to start, in order to finish by the end of 2027. Mr. Hammes said that would be your risk – if you had an order sized by September 30, 2026, to have it up with permission to operate by the end of 2027, that would be tight, that's if everything went perfectly well, it's possible. He stated that whoever is financing the project would not guarantee because they can't control things that could stop that from happening.

Ms. Coaxum asked if the permitting and PPL work would have to be done before September, and when someone would need to start construction. Mr. Hammes stated that you would have to start six months from the time that the agreement was signed, and permitting would be on the Borough.

Ms. Schilling summarized the 2 options reviewed and stated that she doesn't think we can discuss it forever, that at some point, we have to make a decision.

Mr. Weaver stated that getting back the RFI bids will help, that we want to do our due diligence, and that the other thing that is important, maybe to supplement what Mr. Hammes is saying, is, what is our return, from an objective view – we want to verify that, to be fair to our residents and our Borough, and we want to get real costs together and real benefits, and GDS does this sort of thing every day, that's their business and they can look at it and say what it is.

After some additional discussion, upon a motion by Worthington, seconded by Weaver, Council unanimously approved a motion to authorize the staff and consultants to release the Request for Information (RFI) for the Behind-the-Meter (BTM) Solar Project for locations including the Borough-owned lot at Ridge Road & Market Street (aka the Perkasio Landfill), the Borough-owned parking lot at Market Street & Ridge Road (aka The Revivals lot), the Borough-owned parking lots at 7th Street &

Chestnut Street and 7th Street & Walnut Street, and the parking lots in the Borough's park system for Menlo and Lenape Parks, contingent upon all RFIs being returned by May 26, 2026.

PLANNING AND ZONING COMMITTEE

Consider Resolution #2026-26 – Stormwater Agreement for 1229 N. Ridge Road

Upon a motion by Hawkins, seconded by Cornelius, Council unanimously approved Resolution #2026-26, a resolution of the Borough Council in and for the Borough of Perkasio, Bucks County, Commonwealth of Pennsylvania, approving the Stormwater Controls and Best Management Practices Operations and Maintenance Agreement for the 1229 North Ridge Road project.

Consider Authorization for Planning Commission to Begin Discussions for a Data Center Ordinance

Upon a motion by Laustsen, seconded by Weaver, Council unanimously authorized the staff to work with the Planning Commission to draft a data center ordinance for Council to review at the June 15th meeting.

PARK AND RECREATION COMMITTEE

Consider Park Event Application – Run Out of the Darkness 5k

Upon a motion by Worthington, seconded by Laustsen, Council unanimously approved the park event application from the Perkasio Rotary Club for the 988 Run Out of the Darkness 5k / 10k event on Sunday, August 30, 2026 in Lenape Park from 8:30 am to 11:30 am.

Consider Park Event Application – Grow a Pair 5k

Upon a motion by Worthington, seconded by Worthington, seconded by Hawkins, Council unanimously approved the use of Kulp Park for the Grow a Pair 5k on Wednesday, August 19, 2026 at 6:00 pm, contingent upon receipt of a letter from PennDOT that permits the 5k participants to cross over Callowhill Street.

Councilman Weaver asked about the status of the e-bike ordinance, and the Solicitor stated that he will have it to the Parks & Recreation Director shortly.

PERSONNEL AND POLICY COMMITTEE

Accept Resignation of Borough Manager

Upon a motion by Worthington, seconded by Laustsen, Council unanimously accepted the resignation of Andrea Coaxum, the Borough Manager, with regret.

Consider Authorization to Hire Meyner Center for Recruitment Services

Upon a motion by Worthington, seconded by Weaver, Council unanimously approved the hiring of the Meyner Center to assist with recruiting a new Borough Manager, for the amounts listed in their proposal dated April 24, 2026, which totals \$14,500.

Accept Resignation of Crossing Guard

Upon a motion by Weaver, seconded by Laustsen, Council unanimously accepted the resignation of Crossing Guard Leah Scutching.

Consider Hiring of Seasonal Staff for Menlo Aquatics Center

Upon a Laustsen, seconded by Worthington, Council unanimously authorized the hiring of returning or new staff members at Menlo Aquatics Center for the 2026 season, contingent upon the completion of all necessary paperwork, background clearances and certification courses, at the hourly rates listed in the 2026 fee schedule.

Appoint PSAB Conference Voting Delegate

Upon a motion by Benner, seconded by Worthington, Council unanimously appointed Jeff Hollenbach as the voting delegate for Perkasio Borough at the 2026 PSAB Conference.

Review Minutes from March Pennridge Area Coordinating Committee Meeting

Council review the minutes from the Pennridge Area Coordinating Committee meeting on April 23, 2026.

FINANCE COMMITTEE

Payment of the Bills

Upon a motion by Hawkins, seconded by Laustsen, Council unanimously approved payment of the bills.

Donation Request – Quakertown Community Day

Upon a motion by Weaver, seconded by Cornelius, Council unanimously approved a donation of 4 daily passes to Menlo Aquatics Center for the 2026 season to the Quakertown Community Day event on July 4, 2026.

ECONOMIC DEVELOPMENT COMMITTEE

Review Final Draft of Economic Development Plan Update

Council Member Laustsen stated that the Economic Development Committee and the Steering Committee, with input from the public, have prepared a draft of the Economic Development Plan for Council's review. Ms. Laustsen noted some specific pages that she would like Council to look at while they are reviewing the plan document, and she read a statement to give Council a synopsis of what they have been working on. She stated that the report includes extensive research on Perkasio's economic conditions, comparisons to surrounding communities and most importantly, feedback from our residents and stakeholders as to what they want Perkasio to be moving forward. A major theme throughout the document is continuing to strengthen our downtown, supporting our business and encouraging thoughtful growth while maintaining the character and identity that makes Perkasio what it is.

Ms. Laustsen stated that there is a recommendation in the report to explore a Main Street Manager program and potential designation, but her suggestion at this time is that Council focus on reviewing all of the materials first and adopting the Economic Development Plan so we can formally begin implementation. The Committee would like to meet again to specifically discuss the Main Street Manager program in more detail and come back to Council with recommendations and a clearer path forward. As part of the process, the Committee will also take into consideration and review all feedback received from the Historical Committee to be sure there is enough detail included, particularly related to historic preservation, so it can be appropriately tied to any future updates in the Comprehensive Plan. There will also be a presentation by Gilmore & Associates at the June 15th Council meeting, who have already been in discussions with our Steering Committee, presented to the Planning Commission and will come here to present to Council and the public. Ms. Laustsen stated that the Planning Commission recently reviewed the plan and formally recommended adoption of the plan, and added that once adopted, she thinks the next step is continuing the momentum of the Steering Committee and transitioning that into a more formal Economic Vitality Committee. That group could help prioritize the recommendations and create an action plan so we can start seeing progress in the short term.

PUBLIC SAFETY COMMITTEE

Consider Ordinance to Amend Chapter 180 Pertaining to Prohibited Turns

Upon a motion by Laustsen, seconded by Weaver, Council unanimously approved Ordinance #1070, an ordinance of the Borough of Perkasio, Bucks County, Pennsylvania, amending Chapter 180 of the Perkasio Borough Code of Ordinances pertaining to prohibited turns.

Consider Resolution #2026-34 – Police Department Internship Agreement with Kutztown University

Upon a motion by Worthington, seconded by Hawkins, Council unanimously approved Resolution #2026-34, a resolution of the Council of the Borough of Perkasio approving the agreement between Kutztown University and Perkasio Borough for the purpose of the Perkasio Borough Police Department to provide practical experience and serve as an internship site and authorizing the Police Chief to execute the contract on behalf of the Borough of Perkasio.

Consider Request for Fire Police Assistance – Milford Township AG-Daze

Upon a motion by Worthington, seconded by Weaver, Council unanimously approved the request from Milford Township for fire police assistance at their annual AG-Daze event on Saturday, September 12, 2026.

Discuss Civil Service Commission Residence Requirements for Police Officers

Upon a motion by Worthington, seconded by Weaver, Council unanimously authorized the Solicitor to advertise a public hearing for discussion and consideration of an ordinance to amend Chapter 40 of the Perkasio Borough Code of Ordinances pertaining to the Police Department by removing the provisions of Article II of Subchapter 40 related to residency requirements for police officers.

HISTORICAL COMMITTEE

Council Member Hawkins reported that FEMA has been funded until September 30, 2026, so hopefully the Borough can see some progress with the Covered Bridge project. Ms. Hawkins also noted

a section in the Economic Development Plan update about the goals, implementation plans and measurable outcomes of a Historic District, with emphasis on maintaining authenticity as it relates to development and historic preservation.

There was no business to bring before the Historical Committee.

REPORT FROM YOUTH COUNCILOR

Youth Councilor Shiv Gandevia reported the senior field trip is happening for the class of 2026, a Hershey trip took place on May 1st, and there will be a trip tomorrow to a Phillies game. The fourth annual April Showers event was held recently, which is awareness for 4 Diamonds.

OTHER BUSINESS

Council Member Worthington noted the letter that Council received in their packet with a resident's concerns about May 9th, and asked what the process is for someone applying for a block party permit and if they are required to notify the neighbors. The Borough Manager stated that a commercial block party permit applicant is required to notify the neighbors. Mayor Hollenbach stated that he and the Police Chief met with the owners involved, which was great, and that concern was addressed by the salon owner.

PUBLIC FORUM

Matt Lynch from 503 Race Street thanked the Borough Manager for her years of service and asked who will be taking over the behind-the-meter solar project when she leaves. Council President Schilling stated that it's been committee-led, and Ms. Coaxum has been working closely with the Electric Department Superintendent on it, along with the Assistant Borough Manager and Finance Director. Ms. Schilling added that Ms. Coaxum is putting together a transition plan and has agreed to come on as a consultant.

EXECUTIVE SESSION

The Solicitor announced that Council would be going into Executive Session to discuss matters of litigation and personnel, but would not be taking any action.

ADJOURNMENT

The meeting adjourned at 9:18 pm.

Andrea L. Coaxum
Borough Manager/Secretary

ASSISTANT BOROUGH MANAGER REPORT – May 20th, 2026

PROJECT MANAGEMENT

PARK AVENUE IMPROVEMENT PROJECT:

Perkasie Borough has been awarded \$1,496,574 in Statewide Transportation Set-Aside (TASA) Funding for the Park Avenue Pedestrian & Stormwater Improvement.

Years of funding requests and grant awards mean that the project is fully funded. More information is available on the Borough's website: <https://perkasieborough.org/information/projects/park-avenue-improvements/>

The TASA award means that the Borough has secured \$4,086,205 in funding for this significant project which will modernize W. Park Avenue, and will complete Perkasie Borough's section of the regionally important Liberty Bell Trail.

- 2023: \$2,058, 081 in Congressionally Directed Funding (CPF) through the US Department of Housing & Urban Development (HUD)
- 2025: \$425,240 in Green Light Go funding through PennDOT, with a budgeted match of \$106,310 in Borough funding
- 2026: \$1,496,574 in Statewide TASA funding through PennDOT
- Liquid Fuels: we anticipate that the Borough's Liquid Fuels budget will be allocated to Park Avenue improvements during the year of construction

Grant timelines dictate that the W. Park Avenue Improvement Project will be conducted in 2 phases.

Phase 1: W. Park Avenue / Ridge Road intersection improvements. This phase will replace and modernize traffic and vehicle signals, add ADA-compliant ramps, add pedestrian crossings and connect to an existing section of trail by the Cedar Ridge development. This phase is funded through the Green Light Go award, which must be closed out by Summer 2028.

Phase 2: W Park Avenue Stormwater and Pedestrian Improvements. This phase will add sidewalks between Jefferson Avenue and Ridge Road along with retaining walls up to 6' in some places to manage the challenging grades on surrounding properties. The project will add a stormwater system to Ridge Road and replace the existing detention basin and spillway with a below ground stormwater storage basin. This phase is funded through the HUD and TASA funding. PennDOT have indicated that the TASA program requires significant engineering review and will likely break ground in 2-3 years.

PHASE 1 UPDATE: Kickoff meeting held on May 19th, 2026. Gilmore & Associates joined Department Heads in scoping the project. Engineering has begun.

PHASE 2 UPDATE: Awaiting grant contract. PennDOT's consultant engineer has reached out already to schedule a kick-off meeting and site visit. We expect this to happen in June.

SEPTA FREIGHT CAR

- Planning grant application prepared and in the packet for Council review and approval.

CYBERSECURITY & IT

- No action

FOOD WASTE & ORGANICS DIVERSION

- Received a draft feasibility report from SCS Engineers. The report will be sent through the Public Works Committee for review.
- The project examines the feasibility of future food waste diversion from the Borough's waste stream. Perkasio Borough was awarded Technical Assistance from the DEP in the amount of \$7,800 for the study. The DEP appointed SCS Engineers to conduct the study.

DEP ACT 101 902 RECYCLING GRANT

- Grant application submitted and in the packet for review and retrospective approval. The application requests \$185,452 in funding from the Department of Environmental Protection to purchase equipment for the Recycling Center and to reimburse the Borough for public education expenses. A memo is in the packet.

INTERNAL PROJECTS

- Worked with The Meyner Center to hire an intern for the summer. Olivia Slamm will join us in June, helping with office tasks and conducting projects for the Finance and Parks & Recreation Departments.
- The Board of PMEA confirmed that they would like Perkasio Borough to invite quotes from two potential 3rd party suppliers for the project to create a library of standard administrative and departmental policies for use by municipalities. Drafting a request for a quote.
- Plan to bring the "Policy of Policies" to the Policy & Personnel Committee for review and potential recommendation to Council.
- Video streaming Council meetings: have quotes from Premier and Pye-Barker to provide indicative pricing for streaming solution, and upgrades to hardware & software needed.
- Created agendas and suggested priorities for the Public Works, Economic Development and Planning & Zoning Committees. Meetings underway. Scheduling meetings.
- Preparing orientation packet for new Council member.
- Prepared transition plan for Acting Borough Manager
- Managed planning & zoning, code, economic development, events, issues and staff as needed.
- Wrote news articles, memos, press releases across Borough departments as needed
- Research and documentation on projects across Borough departments as needed

PROFESSIONAL DEVELOPMENT/CONFERENCES/MEETINGS

- Historical Committee meeting to discuss their feedback for the Economic Development Plan Update
- Site meeting with Premier to discuss IT impact / cost to video stream Council meetings
- Perkasie Farmers Market vendor orientation meeting
- Pennsylvania Association of Zoning Officials quarterly meeting
- Pre-application conference with DEP for 902 planning grant application
- Project kick-off meeting with Gilmore & Associates for Phase One of Park Avenue Improvement Project.
- Visit Bucks County meeting, investigating participation in a potential County-wide Main Street planning project



**PERKASIE BOROUGH
BOROUGH ENGINEER STATUS REPORT
FOR OPEN DEVELOPMENT AND MUNICIPAL PROJECTS
AS OF MAY 3, 2026**

SUBDIVISION AND LAND DEVELOPMENT PROJECTS (ACTIVE)

1. Constitution Square

108 East Walnut Street

- Prepared updated Final As-Built Grading Plan Review Letters for Buildings 1-10 dated March 31, 2026.
- Prepared the 4th Final Site Punch List dated March 31, 2026.
- Miscellaneous correspondence with G&A Staff, Borough Staff, Developer, Design Consultant, BCCD, and Unit Owner.
- Project is in the Punch List Phase of Construction with the majority of punch list items relating to landscaping.

2. Spruce Street Townhouses

W. Spruce Street

- No action has taken place by G&A this month.

3. Spruce Street Redevelopment

601 Spruce Street

- No action has taken place by G&A this month.

4. Glen Enterprises Building Permit

1215 N. Ridge Road

- No action has taken place by G&A this month.

5. Rolftech, LLC Grading Permit

118 S. 2nd Street

- No action has taken place by G&A this month.

6. 8th Street Commons (Apartment Building)

N. 8th Street

- No action has taken place by G&A this month.

7. Perry Mill (a.k.a. 8th Street Commons Rowhomes)

N. 8th Street

- Reviewed all required documentation, Certified Quantities, Updated Escrow Status Report, and Prepared Recommendation Letter and Certificate of Completion for the Request for Financial Security Escrow Release #11 dated April 9, 2026.
- Attended Site Meeting on April 15, 2026 with Zoning Officer and Developer to discuss punch list items.
- Miscellaneous coordination and correspondence with G&A Staff, Borough Staff, Solicitor and Developer.
- Project is in the Construction Phase with most of the construction currently focused on the completion of the second rowhome building (Units 15-28).

-
8. **306 N. Fifth Street Redevelopment (a.k.a. Chant Tract)**
306 N. 5th Street
 - No action has taken place by G&A this month.
 - Project is in the Construction Phase with construction focused on the completion of Phase 2.
 9. **Green Ridge Estates East**
28 North Ridge Road
 - Miscellaneous coordination and correspondence with G&A Staff and Developer.
 - Project is in the Punch List Phase of Construction.
 10. **124 S. 3rd Street Building Permit**
124 S. 3rd Street
 - No action has taken place by G&A this month.
 11. **Restaurant and Beer Garden**
606 W. Chestnut Street
 - No action has taken place by G&A this month.
 12. **The Kratz Tract**
N. 5th Street & W. Blooming Glen Drive
 - No action has taken place by G&A this month.
 13. **WP Perkasie LLC Conditional Use**
N. 5th Street & W. Blooming Glen Drive
 - No action has taken place by G&A this month.
 14. **Green Ridge Estates West**
414 South Ridge Road
 - Reviewed both the Building Permit Plan and revised Building Permit Plan for Lot 1 and prepared the Building Permit Plan Approval Letter dated April 8, 2026.
 - Reviewed the Foundation As-Built for Lot 7 and prepared correspondence with comments to Design Consultant dated April 15, 2026. Also, started to prepare the Foundation As-Built Approval Letter.
 - Reviewed the Final As-Built for Lot 2 and prepared the 1st Final As-Built Review Letter dated May 1, 2026.
 - Continued the Site Observation.
 - Miscellaneous coordination and correspondence with G&A Staff, Borough Staff and Developer.
 - Project is in the Construction Phase with the focus on the sale and development of each individual lot.
 15. **Griffo Tract Lot 1**
510 Haven Court
 - No action has taken place by G&A this month.
 16. **65 S. Main Street**
65 S. Main Street
 - No action has taken place by G&A this month.
 17. **200 S. Main Street**
200 S. Main Street
 - No action has taken place by G&A this month.
 18. **1229 N. Ridge Road**
1229 N. Ridge Road
 - Reviewed and approved the Operation & Maintenance Agreement and Declaration of Conservation Easement prepared by Solicitor for the Perilli Residence.

19. **601 W. Park Avenue**
601 W. Park Avenue
 - No action has taken place by G&A this month.
20. **911 N. 7th Street**
911 N. 7th Street
 - No action has taken place by G&A this month.
21. **The Mill Property**
200 S. Main Street
 - No action has taken place by G&A this month.
22. **140 S. Main Street**
140 S. Main Street
 - No action has taken place by G&A this month.
23. **Nyce Minor Subdivision**
1017 N. Ridge Road
 - No action has taken place by G&A this month.
24. **200 Wyckford Drive**
200 Wyckford Drive
 - No action has taken place by G&A this month.
25. **Perkasie Square Shopping Center**
505 Constitution Avenue
 - Reviewed the 1st Preliminary Subdivision and Land Development Plan Submission Package and prepared the 1st Preliminary Subdivision and Land Development Plans Review Letter dated April 29, 2026.
 - Miscellaneous coordination and correspondence with G&A Staff, Borough Staff and Solicitor.
26. **135 S. Main Street**
135 S. Main Street
 - Prepared for and Attended Planning Commission Meeting on April 22, 2026 to discuss Sketch Plan.
 - Miscellaneous correspondence with Attorney.
27. **9 Fairview Avenue**
9 Fairview Avenue
 - No action has taken place by G&A this month.
 - Project is in the Construction Phase with the focus on the completion of the lot.
28. **Grandview Avenue**
Grandview Avenue
 - No action has taken place by G&A this month.
29. **620 S. 4th Street**
620 S. 4th Street
 - No action has taken place by G&A this month.
30. **108 N. Ridge Road**
108 N. Ridge Road
 - Reviewed the Final As-Built Plan and prepared the 1st Final As-Built Plan Review Letter dated April 28, 2026.
 - Continued the Site Observation.

- Miscellaneous coordination and correspondence with G&A Staff, Applicant and Landscape Designer.
31. **250 W. Market Street**
250 W. Market Street
 - No action has taken place by G&A this month.
 32. **36 S. Main Street**
36 S. Main Street
 - No action has taken place by G&A this month.
 33. **Perkasie Regional Authority – Reservoir Booster Pump Station**
N. Ridge Road & Ridge Avenue
 - No action has taken place by G&A this month.
 34. **Perkasie Regional Authority – Well #10 Treatment Center**
Spring Lane
 - Reviewed the 1st Preliminary Land Development Plan Submission Package and prepared the 1st Preliminary Land Development Plans Review Letter dated April 9, 2026.
 - Prepared for and Attended Virtual Meeting on April 22, 2026 with Design Consultant to discuss the 1st Preliminary Land Development Plans Review Letter.
 - Miscellaneous correspondence with Design Consultant.
 35. **35 S. Main Street**
35 S. Main Street
 - Reviewed the Stormwater Agreement and Resolution prepared by the Solicitor.
 36. **104 S. 2nd Street**
104 S. 2nd Street
 - Reviewed the Grading Permit Plan Resubmission Package and prepared the 2nd Grading Permit Plans Review Letter dated April 16, 2026.
 37. **609 S. 5th Street**
609 S. 5th Street
 - Reviewed the Grading Permit Plan Resubmission Package and prepared the 2nd Grading Permit Plans Review Letter dated April 28, 2026.
 - Miscellaneous coordination with G&A Staff.

SUBDIVISION AND LAND DEVELOPMENT PROJECTS (INACTIVE)

1. **The Perk Restaurant Addition**
501 E. Walnut Street
 - No action has taken place by G&A this month.
2. **Jelski Minor Subdivision**
11 Fairview Avenue
 - No action has taken place by G&A this month.
3. **Piper Group Land Development**
Ridge Road (S.R.0563)
 - No action has taken place by G&A this month.
4. **Tecce Subdivision**
North Ridge Road
 - No action has taken place by G&A this month.

GENERAL BOROUGH PROJECTS

1. NPDES MS4, Phase II

Borough Wide

- Finalized Application for Payment Request #3 and Letter for the Pleasant Spring Creek Streambank Stabilization Project, assembled Application for Payment #3 package dated April 2, 2026 and emailed package to Borough.
- Documentation for annual reporting.
- Reviewed all required documentation, prepared Application for Payment Request #4 and Letter for the Pleasant Spring Creek Streambank Stabilization Project, assembled Application for Payment #4 package dated April 27, 2026 and emailed package to Borough.
- Continued the Site Observation.
- Miscellaneous correspondence with G&A Staff, Borough Staff and Contractor.

2. 2025 Road Program

Borough Wide

- Reviewed all required documentation from Concrete Contractor, verified quantities, prepared Application for Payment Request #3 and Letter for the 2025 Concrete Program, assembled application package dated April 3, 2026 and emailed package to Borough.
- Miscellaneous correspondence with Borough Staff and Concrete Contractor.

3. 2026 Road Program

Borough Wide

- Site visits to 2026 Roads to identify areas of sidewalk, curb and driveway aprons to be replaced by Residents as part of the 2026 Concrete Program.
- Started to prepare Sidewalk and Curb Replacement Reports for Borough.
- Geotechnical Department finalized the Asphalt Coring Memorandum dated April 22, 2026.
- Miscellaneous correspondence with G&A Staff, Borough Staff and PRA Consultant.

4. Zoning Services

- Coordinated and conducted a Final Inspection of 420 Juliana Way on April 24, 2026.
- Signed the Grading Permit as complete for the 420 Juliana Way Pool Permit.
- Miscellaneous correspondence with Zoning Officer.

5. BTM Peaking Project

W. Market Street

- No action has taken place by G&A this month.

6. South Perkasie Covered Bridge

Lenape Park

- No action has taken place by G&A this month.

7. SEPTA Freight House Parcel

W. Market Street and N. 8th Street

- No action has taken place by G&A this month.

8. W. Park Avenue Improvements

W. Park Avenue

- No action has taken place by G&A this month.

9. W. Market Street Traffic Study

W. Market Street

- No action has taken place by G&A this month.

10. Hazard Mitigation Grant Program

Borough Wide

- No action has taken place by G&A this month.
11. **S. 7th Street Endwall Project**
S. 7th Street Culvert
 - No action has taken place by G&A this month.
 12. **Private Alley Storm Sewer System**
Alley between Race & Arch Streets
 - No action has taken place by G&A this month.
 13. **Parking Lot Condition Survey**
Borough Wide
 - No action has taken place by G&A this month.
 14. **Kulp Park Baseball Field Improvements**
Kulp Park
 - Continued the Site Observation.
 - Miscellaneous correspondence with G&A Staff, Borough Staff and Keystone.
 - Project is in the Closeout Phase.
 15. **Perkasie National Historic Preservation District Nomination**
Borough Wide
 - No action has taken place by G&A this month.
 16. **Borough Open Space Survey**
Penny Lane Open Space
 - No action has taken place by G&A this month.
 17. **Menlo Aquatic Center Leisure Pool Coping Replacement Project**
Menlo Aquatic Center
 - Reviewed concrete submittal for mushroom and prepared approval correspondence to Field Observer on April 23, 2026.
 - Continued the Site Observation.
 18. **BTM Solar Project**
Borough Wide
 - Analyze the Perkasie Borough Ordinances in reference to the installation of solar panel arrays at 790 W. Park Avenue and prepared correspondence with the results of the analysis dated March 30, 2026.
 - Attended Meeting at 790 W. Park Avenue on April 13, 2026 with Borough Staff, Solar Panel Consultant, Property Owner and Elected Official to discuss proposed solar panel array.
 - Researched and prepared Engineer's Opinion of Probable Cost for the remediation of the Landfill Site for installation of solar panel arrays dated April 17, 2026.
 - Attended Council Meeting on April 20, 2026 to provide update on the Landfill Site.
 - Miscellaneous correspondence with Borough Staff, Solicitor, Solar Panel Consultant and Elected Official.
 19. **Misc. Consulting Services**
 - Prepared for and Attended Council Meeting on April 6, 2026.
 - Prepared April's Engineer's Report.
 - Attended Agenda Meeting on April 13, 2026.
 - Prepared for and Attended Council Meeting on April 20, 2026 to present Engineer's Report.
 - Prepared Permit Documents for the Lenape Park Amphitheater Accessibility Improvements project.
 - Attended Agenda Meeting on April 27, 2026.
 - Miscellaneous coordination and correspondence with G&A Staff and Borough Staff.

**PUBLIC WORKS
SUPERINTENDENTS REPORT APRIL 2026**

| FUNCTION | MAN HOURS | OT HOURS | GROSS PAYROLL |
|-------------------------------------|----------------|-------------|--------------------|
| Street Maintenance | 98.00 | | \$3,190.16 |
| Leaf Collection | 45.75 | | \$1,497.40 |
| Parks and Playgrounds | | | |
| Refuse Collection | 405.50 | | \$10,917.83 |
| Recycling | 362.25 | 6.00 | \$10,003.33 |
| Winter Maintenance | 59.00 | | \$1,896.39 |
| Grounds Maintenance | 585.50 | | \$18,156.09 |
| Janitor -Borough Wide | 111.50 | | \$3,649.40 |
| Traffic Control | 11.00 | | \$388.51 |
| Borough Hall | 6.00 | | \$122.70 |
| Pool | 31.00 | | \$943.47 |
| Other Mowing | | | |
| Supervision | | | |
| Worker's Compensation | | | |
| Miscellaneous | 10.00 | | \$334.42 |
| Stand-by Time | 29.00 | | \$1,404.22 |
| Vacation | 8.00 | | \$261.84 |
| Sick Time | 44.00 | | \$1,433.56 |
| Personal/Bereavement | 48.00 | | \$1,573.28 |
| Education | | | |
| Comp time added | 39.00 | | |
| Comp time used | 117.00 | | \$3,750.15 |
| Special Projects | 15.00 | | \$526.55 |
| Park & Rec Projects | | | |
| Community & Economic Development | | | |
| Assist Fire Co. | | | |
| Safety Meetings | | | |
| Holiday | 100.00 | | \$3,009.96 |
| Total Overtime for Month | | 6.00 | |
| Grand Totals | 2125.50 | | \$63,059.26 |

**PUBLIC WORKS DEPARTMENT
DIRECTORS' ACTIVITY REPORT**

- Attend meetings, Council, staff, and engineering
- Prepare department task list
- Approved invoices submitted for payment
- Order and pick up supplies
- Deliver trash bags to vendors
- Meet with staff to discuss department-related issues
- Handle residents' concerns over department-related issues
- Arrange for picking up recyclable materials
- Performed monthly Borough Hall safety inspection
- Prepared letters, reports, and memos
- Repairs were made to the Carousel Sprinkler system

**PUBLIC WORKS DEPARTMENT
CREW ACTIVITY REPORT**

- Pick up trash and recyclable materials curbside
- Haul trash and recyclable materials for disposal
- Open and clean park restrooms daily
- Clean bike path and remove trash
- Pick up litter in parks
- Deliver trash bags to vendors
- Perform maintenance on department vehicles
- Baled Cardboard and Paper
- Cleaned Borough Buildings
- Worked at 2nd street ballfield
- Watered sod at 2nd street ballfield
- Mowed borough-owned properties
- Did spring leaf collection
- Had streets swept
- Worked at MAC
- Mulched Borough flower Beds
- Added chips to playgrounds
- Loaded out 20 bales of paper or 1 trailer load
- Collected 24.13 tons of comingled recycling from the street for the YTD total of 89.2 tons
- Collected 213.23 tons of refuse for a YTD total of 779.78 tons

MINUTES OF THE REGULAR MEETING
OF THE MONTH OF APRIL
PERKASIE REGIONAL AUTHORITY
MONDAY, APRIL 13, 2026

The regular meeting of the month was convened in the Authority Office, 150 Ridge Road at 5:01 p.m. on April 13, 2026 by Chairman David Watt. Attending in addition to the Chairman were Board Members J. Thomas Horn, Vicki Miller, and Gregory Martin. Absent from the meeting with consent of the Board was Stephen Algeo. Staff members present: Nicholas Fretz, Manager, Sean Torpey, Engineer, John N. Schaeffer, III, Esquire, Solicitor, and Stephanie Pellecchia, Accounts Receivable.

NEW BUSINESS:

None this meeting.

EXECUTIVE SESSION:

None this meeting.

MINUTES:

Upon motion by Watt, seconded by Martin, the Minutes of the regular meeting of March 9, 2026 were unanimously approved as written.

PUBLIC FORUM:

- a) 519 Race St. – Shannon Pagano requested relief from her bill due to a leaky toilet that has since been fixed.
See Official Board Action
- b) 3 N. 7th St. Apt 303 – Tricia Rush requested relief from her bill due to a leaky toilet that has since been fixed.
See Official Board Action
- c) 200 W. Walnut St (Pennridge Little League Snack Stand) – The Manager, on behalf of Perkasio Borough, requested relief from their bill due to a frozen pipe that burst.
See Official Board Action
- d) 1014 Vine St - The Manager, on behalf of Benjamin Cheshire, requested relief from his bill due to a leaky toilet that has since been fixed.
See Official Board Action

CORRESPONDENCE:

- a) PMAA Region 1 Meeting – The Manager presented to the Board the PMAA Region 1 Meeting.
- b) PMAA Management Workshop - The Manager presented to the Board the PMAA Management Workshop

PWTA:

- a) Minutes from the February 2026 meeting
- b) February 2026 flow reports
- c) PWTA Audit (2025)

FINANCIAL INFORMATION:

- a) Balance Sheet for March 2026
- b) Profit and Loss Budget Overview Report for March 2026
- c) Statement of Trust Funds – March 2026
- d) Revenue Fund Requisition Number 615 in the amount of \$369,996.98.
- e) Bond Redemption and Improvement Fund Requisition Number 1264 thru 1269 in the total amount of \$291,427.63.

- f) Project Summaries
- g) Developer Escrow Releases & Summaries

Upon motion by Watt, seconded by Miller, the Financial Information was unanimously approved.

OPERATIONS REPORT:

- a) Activity Report for March 2026
- b) Average production by month for March 2026
- c) Precipitation Report for March 2026
- d) Water Production Reports for March 2026
- e) Sewer truck reports

Upon motion by Watt, seconded by Martin, the Operations Report was unanimously approved.

SOLICITOR'S REPORT:

- a) PWTA Agreement Meeting – The Solicitor stated that a meeting was held on Wednesday, March 11th to discuss the PWTA draft agreement. The outcome of the meeting was that an email would be sent with our concerns to the Borough and they would relay that information directly to PWTA.

Upon motion by Watt, seconded by Miller, the Solicitor's Report was unanimously approved.

ENGINEER'S REPORT:

- a) McClennen Tract – The Engineer stated that there was no change in the progress of the project. Townhouse services are being replaced when meters are installed and a punch list of remaining work to be done for final inspection is being developed. As-builts were also sent and received.
- b) 809 Three Mile Run Rd – The Engineer stated that there was no change in the progress of the project. The contractor completed the corp capping of the existing services. He stated that they were developing a punch list of remaining work to be done for final inspection.
- c) Green Ridge Estates East – The Engineer stated that there was no change in the progress of the project. As-builts were received and are being reviewed. A punch list is being developed for work to be completed prior to final acceptance.
- d) Lawn Ave. Subdivision – The Engineer stated that there was no change in the progress of the project. A meeting was held with PennDOT who informed us that hanging the pipe on the bridge is not possible. The developer is considering alternate options for proposal.
- e) Well 7 – The Engineer stated that they were continuing to update the plans to reflect the third tank and adjusted building size. They were creating electrical and structural plans to be incorporated into the bid docs and met with M&W Precast to begin the design of the prefabricated building.
- f) Green Ridge Estates West – The Engineer stated that the contractor completed the capping of the pre-existing water service. A punch list has been created for work to be completed prior to final acceptance.
- g) 8th St. Commons – The Engineer stated that they are recommending the release of the contingency funds while the contractor finishes construction of the buildings. A punch list has been created for work to be completed prior to final acceptance.
- h) Constitution Square – The Engineer stated that the contractor has completed the installation of the correct double check valves. An updated punch list has been issued and the Engineer is recommending final acceptance and dedication pending the receipt of approved agreements.
- i) Well 4 – The Engineer stated that the contractor had returned to the site and completed the foundation slab and generator pad. He advised they are waiting on an updated scheduled from the contractor.
- j) Well 10 – The Engineer stated that they are waiting for comments from the Borough regarding the Land Development Application. They are creating electrical and structural plans to be incorporated into the bid specs.

- k) Well 14 – The Engineer stated that they were continuing to design the building’s internal plan set and were laying out the proposed pipe skids. They are continuing the application process to the DEP for the construction permit and are determining the size and number of the treatment vessels.
- l) Ridge Road Booster Pump – The Engineer stated that they are sizing the pumps required for the project and are finalizing the application to the DEP for the booster pump. They are continuing to create electrical and structural plans to be incorporated into the bid docs.
- m) Callowhill St. – The Engineer stated that they have completed a survey of the project areas and have created an existing features plan. They are currently developing a project plan set and biddable specs.

Upon motion by Watt, seconded by Miller, the Engineer’s Report was unanimously approved.

MANAGER’S REPORT:

- a) Tapped In PR Quote – The Manager presented to the Board a quote from Tapped In PR for some customer relations PR assistance.
See Official Board Action
- b) Arbitrage Rebate Report – The Manager presented to the Board the Arbitrage Rebate Report from PFM. He advised we are compliant with our 2019 Bond Issue and do not owe any additional funds.
- c) Trademark Landscaping Quote – The Manager presented to the Board a quote from Trademark Landscaping to do the edging, cleanup and mulching at the Authority office. The Board advised the Manager to retrieve a new quote with some changes and get a second bid from a different company.
- d) Perry Mill Rd Escrow Reduction – The Manager presented to the Board the Perry Mill Rd Escrow Reduction.
See Official Board Action
- e) Student Opportunity Co-op – The Manager presented to the Board a student from the Upper Bucks County Technical School who is interested in doing the Co-op program.
See Official Board Action

Upon motion by Watt, seconded by Martin, the Manager’s Report was unanimously approved.

OFFICIAL BOARD ACTION:

Upon motion by Watt, seconded by Martin, the Board unanimously approved to credit 519 Race St. for the sewer charges in the amount of \$331.50 plus late fees.

Upon motion by Watt, seconded by Miller, the Board unanimously approved to credit 3 N. 7th St Apt 303. for the sewer charges in the amount of \$157.80.

Upon motion by Watt, seconded by Martin, the Board approved with a 3 -1 vote, with Horn opposed to credit 200 W. Walnut St. (Perkasie Borough) for the sewer charges in the amount of \$4,405.40.

Upon motion by Watt, seconded by Martin, the Board unanimously approved to credit 1014 Vine St for the sewer charges in the amount of \$41.60.

Upon motion by Watt, seconded by Martin, the Board unanimously approved the Tapped In PR Quote.

Upon motion by Watt, seconded by Martin, the Board unanimously approved the Perry Mill Escrow Reduction.

Upon motion by Watt, seconded by Miller, the Board unanimously approved the Co-op program and for the hourly pay not to exceed \$18.00.

UNFINISHED BUSINESS/NEW BUSINESS:

None this meeting.

CHAIRMAN’S REMARKS:

None this meeting.

PUBLIC FORUM II:

None this meeting.

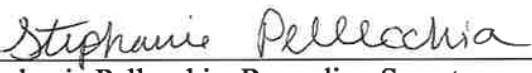
EXECUTIVE SESSION:

None this meeting.

ADJOURN:

There being no further business to come before the Board in the regular session and upon motion by Horn seconded by Miller, the meeting was adjourned at 6:24 p.m.

Respectfully Submitted,



Stephanie Pellecchia, Recording Secretary



Victoria Miller, Secretary

PENNRIDGE WASTEWATER TREATMENT AUTHORITY

MINUTES OF REGULAR MEETING

180 Maple Avenue, P.O. Box 31
Sellersville, PA 18960-0031
March 23, 2026

A regular meeting of the Pennridge Wastewater Treatment Authority was called to order by Chairman David Nyman at 7:00 p.m. In attendance were Board Members Alan Frick, Daniel Wurst, Steven Rose, James Hull, Jim Pruitt, Keith Hass, and Randy Faulkner. Also in attendance were Alfred Ciottoni, P.E. (SC Engineers), Scott Denlinger, Esq. (Solicitor), Kevin Franks (Manager) and Lisa Salemno (Office Administrator).

Mr. Nyman opened the meeting and joined in the "Pledge of Allegiance".

PUBLIC COMMENT

None.

MINUTES OF PREVIOUS MEETING

A Pruitt - Wurst motion to approve the Minutes of the February 23, 2026 Board Meeting, unanimously carried.

FINANCIAL STATEMENTS

A Pruitt - Faulkner motion to incorporate the Operating, Capital, and the UV Unit Financial Reports for the month ended February 28, 2026, into the record, unanimously carried.

BUSINESS FROM THE FLOOR

None.

SPECIAL BUSINESS

A. Correspondence

1. Letter dated February 24, 2026 to PWTA Member Municipalities from Mr. Kevin Franks, PWTA Manager, regarding Hilltown Township Water & Sewer Authority's request to purchase EDUs.
2. Letter dated March 10, 2026 to Mr. Kevin Franks, PWTA Manager, from Mr. Nicholas Fretz, PRA Manager, regarding HTWSA's request to purchase EDUs.
3. Email dated March 18, 2026 to Mr. Kevin Franks, PWTA Manager, from Mrs. Brenda Detweiler, Sellersville Borough Manager, regarding HTWSA's request to purchase EDUs.

B. PWTA 2025 Draft Audit.

There was a brief discussion about the audit that was presented Thursday March 19th. Mr. Wurst asked about the pension information in the audit. Mr. Nyman informed him the pension was fully funded. Mr. Faulkner commented that the auditor said everything looked good and that staff had done a nice job working on the audit.

ENGINEER'S REPORT

- A. Letter dated March 19, 2026 to Mr. Kevin Franks, PWTA Manager, from Mr. Alfred Ciottoni, PWTA Engineer, regarding Contracts No. 9 & 10: Ultraviolet Disinfection Upgrade Contractors' Payment Certification.

Mr. Ciottoni discussed the payment recommendation to the contractors and mentioned that the UV Unit enclosure building was almost complete. Mr. Rose and Mr. Faulkner asked about doing a plant tour once the UV Unit project was complete. Mr. Wurst asked if we heard back from PADEP about the re rating request from the end of last year. Mr. Ciottoni let him know that he and Mr. Franks have not heard back from them yet. Mr. Nyman and Mr. Ciottoni discussed sending an email to DEP.

A Wurst - Rose motion to accept the Engineer's report, unanimously carried.

SOLICITOR'S REPORT

Mr. Denlinger had nothing new to report.

A Pruitt - Wurst motion to approve the Solicitor's report, unanimously carried.

MANAGER'S REPORT

NPDES PERMIT REQUIREMENTS

Mr. Franks reported that there was one violation for fecal coliform instantaneous max and another violation for the geometric mean on the Authority's NPDES Permit for the month of February 2026. The recorded rainfall for February was 1.35". The single highest daily flow was 3.8 MGD, with a monthly average flow reported at 10.8 MGD.

Mr. Franks also reported that the temporary UV Unit can handle about 13 million gallons but with snow melt and rain it meant higher flows of approximately 20 million gallons which caused the clarifiers to overflow. Mr. Franks reported it to DEP and Franc Environmental came out to clean it up. Mr. Franks mentioned that over a period of a few days the plant had strong odors of gasoline that came through the sewer. He called Telford and their staff checked their manholes but did not find a source. Mr. Franks called PRA and asked to check a few manholes and it was traced to an area on 5th Street. The gasoline did not cause any violations at the treatment plant. Mr. Wurst had given Mr. Franks the name of a company that can install some lights on the work truck for when PWTA staff need to have safety lights on in trafficked areas.

A Wurst - Pruitt motion to accept the Manager's report, unanimously carried.

COMMITTEE REPORTS

None.

UNFINISHED BUSINESS

Mr. Nyman discussed that he received an email from HTWSA that they are looking at the 75 amended and restated agreement and will follow up. Mr. Wurst stated that TBA is also looking into the agreement and he will follow up with them at their next meeting. Mr. Nyman asked if Perkasio had any questions or comments. Mr. Hass discussed that he had met with Mr. Faulkner, Mr. Rose and representatives from both Perkasio Borough and Perkasio Regional Authority. He mentioned that they needed to have more discussions together before reaching back out to PWTA. Some topics of concern are I&I work, meter pits and weighted voting.

The board had a brief discussion about I&I work and who was responsible. There was also an idea that each municipality could maintain their own meters and report the numbers to PWTA. Mr. Nyman asked Mrs. Salemno to send Mr. Fretz at PRA board packets since the Authority does not currently have a representative that sits on the PWTA board. Mr. Nyman then asked Mr. Hull if Sellersville had any questions or comments about the restated agreement. Mr. Hull had no updates but will follow up at his next Council meeting. Mr. Pruitt mentioned that Silverdale had questions about percentages and weighted voting. Mr. Nyman and Mr. Denlinger recommend using the budget percentages of each Municipality for weighted voting that would start each January. Discussion about EDU transfers affecting the percentages was brought up but not recommended by the Solicitor to change voting percentages in the middle of the budget year.

Mr. Nyman asked if there were any comments from the public. Mr. Martin said he appreciated the discussion about the restated amendment and that each municipality should take everything into careful consideration. Mr. Martin also thanked Mr. Nyman for making sure that Mr. Fretz would receive information monthly regarding the PWTA board meetings.

OFFICIAL BOARD ACTION

PAYMENT OF BILLS

- A. A Wurst - Pruitt motion to pay all bills incurred up to tonight's meeting, as presented on the bill list totaling \$265,546.16 for the Operating Fund, \$79,091.30 for the Capital Fund, \$4,200.62 for the MIPP Fund, \$160,419.96 for the UV Unit Fund, unanimously carried.
- B. A Hull - Rose motion to approve the 2025 PWTA Financial Audit as prepared by Bee Bergvall & Co., unanimously carried.

Minutes
February 23, 2026
Page 4

ADJOURN

A Wurst - Hass motion to adjourn the meeting at 7:58 p.m., unanimously carried.

Respectfully Submitted,

Randy Faulkner
Secretary

Mar-26

| | S. Perkasia | E. Rockhill | Hilltown | Telford | N. Perkasia | Silverdale | 9th Street | 5th Street | | |
|--------|-------------|-------------|----------|---------|-------------|------------|------------|------------|--------|--------|
| DAY | INF | EFF | NO. 1 | NO. 2 | NO. 3 | NO. 4 | NO. 5 | NO. 6 | NO. 7 | NO. 8 |
| 1-Sun | 4.941 | 4.941 | 0.0000 | 0.0000 | 0.0639 | 0.2486 | 0.0000 | 0.1065 | 0.0584 | 0.0433 |
| 2-Mon | 3.955 | 3.955 | 0.0000 | 0.0000 | 0.0639 | 0.2486 | 0.0000 | 0.1065 | 0.0584 | 0.0433 |
| 3-Tue | 6.132 | 6.132 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 4-Wed | 4.520 | 4.520 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 5-Thu | 8.339 | 8.339 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 6-Fri | 8.479 | 8.479 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 7-Sat | 6.709 | 6.709 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 8-Sun | 5.375 | 5.375 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 9-Mon | 4.301 | 4.301 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| 10-Tue | 4.354 | 4.354 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 11-Wed | 5.000 | 5.000 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 12-Thu | 7.779 | 7.779 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 13-Fri | 6.176 | 6.176 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 14-Sat | 4.708 | 4.708 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 15-Sun | 3.999 | 3.999 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 16-Mon | 6.025 | 6.025 | 0.0000 | 0.0000 | 0.0758 | 0.8150 | 0.0000 | 0.1236 | 0.0647 | 0.0615 |
| 17-Tue | 5.838 | 5.838 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 18-Wed | 4.615 | 4.615 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 19-Thu | 4.087 | 4.087 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 20-Fri | 3.941 | 3.941 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 21-Sat | 3.704 | 3.704 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 22-Sun | 3.879 | 3.879 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 23-Mon | 4.982 | 4.982 | 0.0000 | 0.0000 | 0.0697 | 0.3140 | 0.0000 | 0.1152 | 0.0545 | 0.0542 |
| 24-Tue | 4.183 | 4.183 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 25-Wed | 3.802 | 3.802 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 26-Thu | 3.685 | 3.685 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 27-Fri | 3.594 | 3.594 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 28-Sat | 3.170 | 3.170 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 29-Sun | 3.265 | 3.265 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 30-Mon | 2.427 | 2.427 | 0.0000 | 0.0000 | 0.0572 | 0.1687 | 0.0000 | 0.0871 | 0.0414 | 0.0450 |
| 31-Tue | 3.732 | 3.732 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |

| | | | | | | | | | | |
|--------------|---------|---------|--------|--------|--------|---------|--------|--------|--------|--------|
| TOTAL | 149.696 | 149.696 | 0.0000 | 0.0000 | 2.2169 | 35.2333 | 0.0000 | 3.5771 | 1.8809 | 1.7586 |
| AVG. | 4.829 | 4.829 | 0.0000 | 0.0000 | 0.0715 | 1.1366 | 0.0000 | 0.1154 | 0.0607 | 0.0567 |
| COUNT | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| MAX. | 8.479 | 8.479 | 0.0000 | 0.0000 | 0.0887 | 3.6440 | 0.0000 | 0.1444 | 0.0869 | 0.0731 |
| MIN. | 2.427 | 2.427 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |

Mar-26

| | E. Rockhill | Hilltown | Perkasie | Sellersville | Silverdale | Telford | | |
|----------------|--------------------|-----------------|-----------------|---------------------|-------------------|----------------|---------------|-------------|
| | Meters | Meters | Meters | Meters | Meters | Meters | | |
| | | | #1+#5+ | Inf. Mag - | | | | |
| P W T A | #2-#8 | #3-#6 | #7-#8- | 0.25+#1+#4 | 6 | 4 | WEEKLY | |
| | | | (#2+#3) | plus #5+#7 | | | AVG | RAIN |

Date

| | | | | | | | | | |
|----------|--------|---------|---------|--------|--------|--------|--------|--------|------|
| | 1-Sun | -0.0433 | -0.0425 | 0.0377 | 3.8911 | 0.1065 | 0.2486 | 4.1980 | 0 |
| | 2-Mon | -0.0433 | -0.0425 | 0.0377 | 3.8911 | 0.1065 | 0.2486 | 4.1980 | 0.01 |
| F | 3-Tue | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.02 |
| | 4-Wed | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.31 |
| L | 5-Thu | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.15 |
| | 6-Fri | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.99 |
| O | 7-Sat | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.03 |
| | 8-Sun | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0 |
| W | 9-Mon | -0.0731 | -0.0557 | 0.0713 | 2.2841 | 0.1444 | 3.6440 | 6.0150 | 0.01 |
| | 10-Tue | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0 |
| | 11-Wed | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0 |
| | 12-Thu | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0.47 |
| R | 13-Fri | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0.34 |
| | 14-Sat | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0 |
| E | 15-Sun | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0 |
| | 16-Mon | -0.0615 | -0.0478 | 0.0503 | 4.3048 | 0.1236 | 0.8150 | 5.1844 | 0.16 |
| P | 17-Tue | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0.38 |
| | 18-Wed | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0 |
| O | 19-Thu | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0 |
| | 20-Fri | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0 |
| R | 21-Sat | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0.12 |
| | 22-Sun | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0.02 |
| T | 23-Mon | -0.0542 | -0.0456 | 0.0391 | 3.8166 | 0.1152 | 0.3140 | 4.1851 | 0.41 |
| | 24-Tue | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0.05 |
| | 25-Wed | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0 |
| | 26-Thu | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0 |
| | 27-Fri | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0.18 |
| | 28-Sat | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0 |
| | 29-Sun | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0 |
| | 30-Mon | -0.0450 | -0.0299 | 0.0292 | 2.9865 | 0.0871 | 0.1687 | 3.1966 | 0 |
| | 31-Tue | -0.0356 | -0.0225 | 0.0180 | 3.3059 | 0.0721 | 0.1441 | 3.4820 | 0 |

| | | | | | | | | |
|-------------------|---------|---------|--------|----------|--------|---------|----------|--------|
| TOTAL | -1.7586 | -1.3602 | 1.4226 | 104.8318 | 3.5771 | 35.2333 | 141.9460 | 3.6500 |
| AVGERAGE | -0.0567 | -0.0439 | 0.0459 | 3.3817 | 0.1154 | 1.1366 | 4.5789 | 0.1177 |
| % OF TOTAL | -1.2 | -1.0 | 1.0 | 73.9 | 2.5 | 24.8 | 100% | |

PENNRIDGE WASTEWATER TREATMENT AUTHORITY

MINUTES OF REGULAR MEETING

180 Maple Avenue, P.O. Box 31
Sellersville, PA 18960-0031
April 27, 2026

A regular meeting of the Pennridge Wastewater Treatment Authority was called to order by Chairman David Nyman at 7:00 p.m. In attendance were Board Members Alan Frick, Michael Aubertin, Daniel Wurst, Steven Rose, James Hull, Jim Pruitt, Keith Hass, and Randy Faulkner. Also in attendance were Alfred Ciottoni, P.E. (SC Engineers), Scott Denlinger, Esq. (Solicitor), Kevin Franks (Manager) and Lisa Salemno (Office Administrator).

Mr. Nyman opened the meeting and joined in the "Pledge of Allegiance".

PUBLIC COMMENT

None.

MINUTES OF PREVIOUS MEETING

A Wurst - Pruitt motion to approve the Minutes of the March 23, 2026 Board Meeting, unanimously carried. Mr. Nyman commented that March's minutes were well documented.

FINANCIAL STATEMENTS

A Pruitt - Wurst motion to incorporate the Operating, Capital, and the UV Unit Financial Reports for the month ended March 31, 2026, into the record, unanimously carried.

BUSINESS FROM THE FLOOR

Mr. Wurst informed the Board that a previous employee, Lloyd Dooley had passed away. Mr. Dooley had worked at PWTa for 35 years before retiring. Mr. Wurst and Mr. Nyman thought it might be appropriate to donate to Wounded Warriors in honor of Mr. Dooley and the Board agreed. A Wurst - Hass motion to donate \$100 to Wounded Warriors in Mr. Dooley's name, unanimously carried.

SPECIAL BUSINESS

A. Correspondence

1. Email dated February 20, 2026 to Mr. Kevin Franks, PWTa Manager, from Mr. Kyle Detweiler, TBA Consulting Director, regarding HTWSA's request to purchase EDUs.
2. Letter dated March 27, 2026 to Mr. Kevin Franks, PWTa Manager, from Mrs. Marianne Hart Morano, East Rockhill Township Manager, regarding HTWSA's request to purchase EDUs.

There was a brief discussion about the cost of EDUs and tapping fees. Mr. Ciottoni informed the Board that the Municipality who purchases capacity only pays for the cost of the EDUs to be transferred and that each

Municipality sets their own tapping fees. Mr. Hass also asked if we have heard back from PADEP yet regarding the PWTA re-rate request from the end of 2025. Mr. Ciottoni and Mr. Franks informed him that they have not heard back from their multiple requests.

ENGINEER'S REPORT

Mr. Ciottoni showed the Board an updated UV Unit projection of costs. The original projected budget was done in 2022 before PWTA applied for the COVID ARPA H2O Grant. Since that time, a few of the projected line items have increased in cost as well as having a few change orders. Mr. Nyman suggested that the Board and the Manager look into any Capital projects that could possibly be delayed a year to come up with the money for the remainder of the UV Unit project. Mr. Hass asked if there was a possibility that the state would grant PWTA any additional funding since there were a few change orders for the project. Mr. Nyman also mentioned that it was important for PWTA to have a reserve of funds available for these types of projects that exceed the original costs.

A Wurst - Hass motion to accept the Engineer's report, unanimously carried.

SOLICITOR'S REPORT

Mr. Denlinger had no report.

MANAGER'S REPORT

NPDES PERMIT REQUIREMENTS

Mr. Franks reported that there were no violations on the Authority's NPDES Permit for the month of March 2026. The recorded rainfall for March was 3.6". The single highest daily flow was 8.4 MGD, with a monthly average flow reported at 4.8 MGD.

Mr. Franks also reported that the UV Unit project was delayed due to a missing baffle that was not sent with the original delivery of parts but that he had just heard it was in and it should be installed this week. Mr. Franks also informed the board that the staff was doing maintenance and spring cleaning of the tanks, installing diffusers in the #2 aeration tank and also working on the influent grit auger.

Mr. Franks had emailed Mr. Pravin Patel of DEP and had not heard back. Mr. Wurst informed the board that he had heard the Mr. Patel had recently retired.

Mr. Franks is working with Wind Creek to start cleaning and servicing the South Side Interceptor line. It is the responsibility of PWTA to maintain. PWTA staff will be responsible for unbolting and re-bolting the manholes during the process.

A Pruitt - Hull motion to accept the Manager's report, unanimously carried.

COMMITTEE REPORTS

None.

UNFINISHED BUSINESS

Mr. Nyman asked the Board for updates on the amended and restated 1975 agreement. Mr. Faulkner mentioned that he had spoken with Ms. Coaxum at Perkasio Borough and she would talk to their Solicitor for follow up questions. Mr. Wurst responded that Telford Borough was also following up with their Solicitor. Mr. Nyman reported that East Rockhill was happy with the draft agreement. Mr. Aubertin said he had not heard anything regarding Hilltown. Mr. Hull will talk to Sellersville at their next council meeting and ask for an update. Mr. Pruitt said he would also follow up with Silverdale after their next meeting.

OFFICIAL BOARD ACTION

PAYMENT OF BILLS

- A. A Rose - Hull motion to pay all bills incurred up to tonight's meeting, as presented on the bill list totaling \$259,133.94 for the Operating Fund, \$4,346.73 for the Capital Fund, \$6,867.81 for the MIPP Fund, \$2,283.20 for the UV Unit Fund.

ADJOURN

A Pruitt - Wurst motion to adjourn the meeting at 7:46 p.m., unanimously carried.

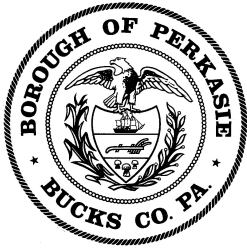
Respectfully Submitted,

Randy Faulkner
Secretary

Apr-26

| | | | S. Perkasia | E. Rockhill | Hilltown | Telford | N. Perkasia | Silverdale | 9th Street | 5th Street |
|--------|-------|-------|-------------|-------------|----------|---------|-------------|------------|------------|------------|
| DAY | INF | EFF | NO. 1 | NO. 2 | NO. 3 | NO. 4 | NO. 5 | NO. 6 | NO. 7 | NO. 8 |
| 1-Wed | 3.310 | 3.310 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 2-Thu | 3.720 | 3.720 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 3-Fri | 3.306 | 3.306 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 4-Sat | 3.378 | 3.378 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 5-Sun | 4.086 | 4.086 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 6-Mon | 3.869 | 3.869 | 0.0000 | 0.0000 | 0.0496 | 0.1441 | 0.0000 | 0.0721 | 0.0320 | 0.0356 |
| 7-Tue | 3.254 | 3.254 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 8-Wed | 3.063 | 3.063 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 9-Thu | 3.040 | 3.040 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 10-Fri | 2.830 | 2.830 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 11-Sat | 2.736 | 2.736 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 12-Sun | 3.014 | 3.014 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 13-Mon | 3.184 | 3.184 | 0.0000 | 0.0000 | 0.0544 | 0.0263 | 0.0000 | 0.0799 | 0.0302 | 0.0391 |
| 14-Tue | 3.013 | 3.013 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 15-Wed | 2.667 | 2.667 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 16-Thu | 2.677 | 2.677 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 17-Fri | 2.594 | 2.594 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 18-Sat | 2.476 | 2.476 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 19-Sun | 2.681 | 2.681 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 20-Mon | 2.459 | 2.459 | 0.0000 | 0.0000 | 0.0375 | 0.0386 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |
| 21-Tue | 2.443 | 2.443 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 22-Wed | 2.565 | 2.565 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 23-Thu | 2.497 | 2.497 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 24-Fri | 2.513 | 2.513 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 25-Sat | 3.922 | 3.922 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 26-Sun | 3.564 | 3.564 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 27-Mon | 2.901 | 2.901 | 0.0000 | 0.0000 | 0.0458 | 0.4157 | 0.0000 | 0.0694 | 0.0220 | 0.0329 |
| 28-Tue | 2.762 | 2.762 | 0.0000 | 0.0000 | 0.0467 | 0.3846 | 0.0000 | 0.0723 | 0.0261 | 0.0318 |
| 29-Wed | 3.117 | 3.117 | 0.0000 | 0.0000 | 0.0467 | 0.3846 | 0.0000 | 0.0723 | 0.0261 | 0.0318 |
| 30-Thu | 3.239 | 3.239 | 0.0000 | 0.0000 | 0.0467 | 0.3846 | 0.0000 | 0.0723 | 0.0261 | 0.0318 |

| | | | | | | | | | | |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| TOTAL | 90.880 | 90.880 | 0.0000 | 0.0000 | 1.4015 | 5.3826 | 0.0000 | 2.0771 | 0.7460 | 1.0141 |
| AVG. | 2.932 | 2.932 | 0.0000 | 0.0000 | 0.0452 | 0.1736 | 0.0000 | 0.0670 | 0.0241 | 0.0327 |
| COUNT | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| MAX. | 4.086 | 4.086 | 0.0000 | 0.0000 | 0.0544 | 0.4157 | 0.0000 | 0.0799 | 0.0320 | 0.0391 |
| MIN. | 2.443 | 2.443 | 0.0000 | 0.0000 | 0.0375 | 0.0263 | 0.0000 | 0.0547 | 0.0158 | 0.0287 |



BOROUGH OF PERKASIO

MEMORANDUM

DATE: May 5, 2026

To: Andrea L. Coaxum, Borough Manager
Council Members
Mayor Hollenbach
Rebecca Deemer, Finance Director

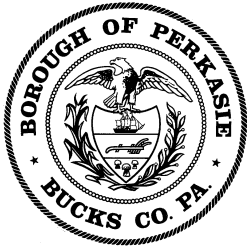
FROM: Jeffrey Tulone, Public Works Director

RE: Disposal of 2003 GMC Pickup with Plow

At this time, I would like to request authorization from Council to dispose of surplus equipment, specifically a 2003 GMC pick-up with plow. This pick-up has been used for brining roads during winter operations and for hauling the zero-turn mowers during the rest of the year. Due to repeated exposure to salt brine, the vehicle has developed significant rust and is no longer cost-effective to maintain. Public Works has a newer pick-up that will be used for these duties going forward.

The 2003 GMC pick-up would be listed for sale on MunicBid, an online municipal auction service.

I am recommending that Council consider authorizing the Public Works Department to sell the 2003 GMC pick-up with plow, at the May 26th meeting. Proceeds from the sale will be deposited into the Capital Fund.



BOROUGH OF PERKASIE

INTER-OFFICE MEMORANDUM

TO: Perkasio Borough Council

FROM: Linda Reid, Assistant Borough Manager

SUBJECT: DEP 902 Recycling Assistance Program grant application

DATE: May 26th, 2026

This memo sets out some information about Perkasio Borough's application for the 2026 round of Recycling Assistance Program funding through the Pennsylvania Department of Environmental Protection (DEP).

In the Council packet is a copy of the application for funding, Perkasio Borough's application requests funds to purchase a Bandit 1425 Mini Beast horizontal grinder to allow Borough staff to process brush and small tree debris on site at the Borough's Recycling Center, eliminating 3rd party disposal and hauling costs of \$25,000 - \$30,000 per year. The application is titled "Mini Beast Grinder: driving efficiency in Perkasio's yard waste program".

The application is in the amount of \$185,318, representing the cost of the grinder and other allowed expenses, including the cost of program development (ordinance amendments) and the costs of public education about the Borough's recycling program. The 902 grant funds 90% of a project, meaning that the funding request to the DEP is for \$166,847, while the Borough's 10% match totals \$18,470.

The 902 grant allows retrospective reimbursement of funds, meaning that the Borough can request reimbursement or use as match, the costs of any previously unreimbursed ordinance amendments and public education, including direct mail and the articles and information published in the Borough's quarterly print newsletter.

When we take these already expended costs into account, the Borough's actual cash match is estimated at \$11,783. \$1,846 of this is already included in the budget for mailings of the Perkasio Connection newsletter through the end of 2028, and the remainder of \$9,937 will be included in the Borough's Capital budget, and will be covered by the savings generated by eliminating the costs of yard waste disposal.

The application was due for submission on Friday May 22nd. Because of the change in date of the Council meeting, this packet is being offered for Council's retrospective review and approval

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Applicant Information

Applicant Entity Type: Government

Applicant Name: Borough of Perkasio

NAICS Code 9211

FEIN/SSN Number XXXXXXXXX

UEI Number: X5MNUN2M5H85

Top Official/Signing Authority: Robin Schilling

Title: Perkasio Borough Council President

SAP Vendor #: XXXXXX

Contact Name: Linda Reid

Contact Title: Assistant Borough Manager

Phone: (215)-257-5065 Ext.

Alternate Phone:

E-mail: community@perkasioborough.org

Mailing Address: 620 W. Chestnut St

City: PERKASIE

State: PA

Zip Code: 18944

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Enterprise Type

Indicate the types of enterprises that describe the organization listed above. You may select more than one type.

| | | | | |
|---|---|---|---|--|
| <input type="checkbox"/> Advanced Technology | <input type="checkbox"/> Agri-Processor | <input type="checkbox"/> Agri-Producer | <input type="checkbox"/> Authority | <input type="checkbox"/> Biotechnology / Life Sciences |
| <input type="checkbox"/> Business Financial Services | <input type="checkbox"/> Call Center | <input type="checkbox"/> Child Care Center | <input type="checkbox"/> Commercial | <input type="checkbox"/> Community Dev. Provider |
| <input type="checkbox"/> Computer & Clerical Operators | <input type="checkbox"/> Defense Related | <input type="checkbox"/> Economic Dev. Provider | <input type="checkbox"/> Educational Facility | <input type="checkbox"/> Emergency Responder |
| <input type="checkbox"/> Environment and Conservation | <input type="checkbox"/> Exempt Facility | <input type="checkbox"/> Export Manufacturing | <input type="checkbox"/> Export Service | <input type="checkbox"/> Food Processing |
| <input checked="" type="checkbox"/> Government | <input type="checkbox"/> Healthcare | <input type="checkbox"/> Hospitality | <input type="checkbox"/> Industrial | <input type="checkbox"/> Manufacturing |
| <input type="checkbox"/> Mining | <input type="checkbox"/> Nonprofit | <input type="checkbox"/> Other | <input type="checkbox"/> Professional Services | <input type="checkbox"/> Recycling |
| <input type="checkbox"/> Regional & National Headquarters | <input type="checkbox"/> Research & Development | <input type="checkbox"/> Retail | <input type="checkbox"/> Social Services Provider | <input type="checkbox"/> Tourism Promotion |
| <input type="checkbox"/> Warehouse & Terminal | | | | |

Government,

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Project Overview

Project Name:

Mini Beast Grinder: driving efficiency in Perkasio's yard waste program

Is this project related to another previously submitted project?

No

If yes, indicate previous project name:

Have you contacted anyone at DEP about your project?

Yes

If yes, indicate who:

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Project Overview

Mary Alice Reisse, Jessica Shilladay, Evelyn Dyer

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Project Site Locations

Address: Perkasio Borough Recycling Center, 311 S. 9th St

City: Perkasio

State: PA

Zip Code: 18944

County: Bucks

Municipality: Perkasio Borough

PA House: Shelby Labs (143)

PA Senate: Jarrett Coleman (16)

Designated Areas:

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Project Narrative

Project Description

Provide a brief description of the project for which you are seeking financial support

Perkasie Borough offers a generous yard waste program to our residents. We chip yard waste curbside monthly, and we accept yard waste drop off from residents whenever the Borough's centrally located Recycling Center is open.

Perkasie Borough relies on a third-party contractor, Britton Industries, for the hauling and disposal of yard waste dropped off by residents at the Perkasio Recycling Center. Britton's costs include container rental, hauling and disposal fees of approximately \$31,029 annually. In addition to these contractor expenses, the Borough incurs an average of \$1,600 annually in staff wages for employees to transfer yard waste from resident drop-off bins into hauling containers.

The proposed purchase of a Bandit 1425 Mini Beast horizontal grinder would allow Borough staff to process brush and small tree debris on-site at the Recycling Center and would eliminate the recurring third party costs. Staff would shift from loading containers to feeding yard waste into the grinder which would have no additional financial impact on the Borough related to staffing.

Chipped yard waste will be made available to residents of Perkasio Borough - residents will be able to visit the Recycling Center and pick up wood chips. The Borough's Public Works Director is investigating additional markets for the chipped product, with the intention of creating an income stream, helping to fund the Borough's yard waste program.

All Public Works employees will receive proper training to ensure safe operation of the equipment. Reducing work risk at the Recycling Center is important to the Borough as we continue to prioritize worker safety, resulting in lower workers compensation claims and reduced risk and cost to the Borough.

Perkasie Borough anticipates amendments to the Borough's existing ordinance to clarify regulations on leaf waste disposal, and on burning in the Borough.

Perkasie Borough is also requesting reimbursement for public education and recycling program development costs (ordinance amendment) between 2023 and 2026.

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

PRE-APPLICATION REQUIREMENT

A pre-application meeting was required prior to submitting this application. What was the date of your pre-application meeting?

05/13/2026

Please upload your Pre-Application Form

Uploaded Documents

902 Round 63 Pre-Application form Perkasio.pdf [View](#)

PART I - APPLICANT INFORMATION

Municipality Information

1. Municipality Name

Borough of Perkasio

2. Type

- Home Rule Borough 1st Class Twp.
 City 2nd Class Twp. COG
 Town County SWA
 Authority Municipality Other

Other

3. Other Municipality Name (if this is a joint application)

Municipality Contact Person

4. Salutation

- Mr. Ms.

5. Municipality Website Address

www.perkasioborough.org

6. Contact Person Name

Linda Reid

7. Contact Person Title

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

Assistant Borough Manager

8. Contact Person Telephone Number
2152575065

9. Contact Person E-mail Address
community@perkasioborough.org

PART II - EXECUTIVE SUMMARY

A. Program Information

1. What is the population of your municipality?

9,216

2. Is your municipality mandated to recycle per Act 101?

Yes No

3. Does your municipality have an ordinance (rules/regulations) that requires residents to participate in a curbside recycling program?

Yes No

Ordinance #

96-11. A.

Date Enacted

8/20/2007

4. Will this ordinance (rules/regulations) be updated?

Yes No

If yes, please list projected date(s)

This chapter of the ordinance was updated in 2025

5. Does your municipality have an ordinance that requires residents to participate in a waste collection service?

Yes No

Ordinance #

96-9. A.

Date Enacted

10/05/1987

5a. Will this ordinance be updated?

Yes No

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

If yes, please list projected date(s)

6. Who collects the waste?

- Municipal Employees Contracted Hauler Private Subscription Other

Other

7. Please list the haulers who collect waste in your municipality

Perkasie Borough collects all residential waste

8. What is the yearly waste collection cost to residents

Pay as you go bag program costs: \$4.75/40 lb bag, \$3.75/20 lb. bag. Toter program costs \$87.50/quarter. All customers pay an annual trash & recycling collection fee of \$50.00.

9. Does your municipality have an ordinance that requires commercial establishments to participate in a recycling program?

- Yes No

Ordinance #

96-11. B. (2)

Date Enacted

8/20/2007

9a. Will this ordinance be updated?

- Yes No

If yes, please list projected date(s)

10. Does your municipality have an ordinance that regulates the burning of waste?

- Yes No

Ordinance #

92-7. A. (3)

Date Enacted

4/17/2006

If yes, what items, if any, can be burned in your municipality?

No items collected for recycling by the Borough may be burned

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasi

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

11. Will the burning ordinance be updated?

- Yes
- No

If yes, please list projected date(s)

Anticipate updating this ordinance to include a prohibition on burning of leaf waste.

i. Curbside Residential Recycling Program

12. What recyclable materials are currently being collected curbside from residents within your municipality(ies)?

Check all that apply

- | | | | |
|---|---|--|--|
| <input checked="" type="checkbox"/> Newspaper | <input checked="" type="checkbox"/> Aluminum Cans | <input checked="" type="checkbox"/> Clear Glass | <input type="checkbox"/> Office Paper |
| <input checked="" type="checkbox"/> Steel Cans | <input checked="" type="checkbox"/> Green Glass | <input checked="" type="checkbox"/> Cardboard | <input checked="" type="checkbox"/> Appliances/Scrap Metal |
| <input checked="" type="checkbox"/> Brown Glass | <input checked="" type="checkbox"/> Magazines | <input type="checkbox"/> Used Motor Oil | <input type="checkbox"/> Grass |
| <input checked="" type="checkbox"/> Mixed Paper | <input type="checkbox"/> Food Waste | <input checked="" type="checkbox"/> Tree Trimmings/Christmas Trees | <input checked="" type="checkbox"/> PET Plastic |
| <input type="checkbox"/> Electronics | <input checked="" type="checkbox"/> HDPE Plastic | <input checked="" type="checkbox"/> Other Paper Fiber | <input checked="" type="checkbox"/> Other Plastics |

Other Paper Fiber
none

Other Plastics
plastics 3-7

13. How often are the residential curbside recyclable materials collected per month?

- 1X
- 2X
- 3X
- 4X
- Other

Other

Yard waste 1/mo. Leaves seasonally. All other recyclable materials weekly.

14. Who currently collects the residential curbside recyclable materials ?

- Municipal Employees
- Contracted Hauler
- Private Subscription
- Other

Other

14a. Where are the residential curbside recyclable materials currently processed / marketed?

Paper & cardboard by US Recycling Inc. Plastics, glass, aluminum, steel, tin by J.P. Mascaro, 109 Wile Rd, Souderton. Leaves by Lapp Landscaping, Sellersville. Yard waste by Britton Industries.

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

14b. List how the residential curbside recyclable materials are currently collected.

- Source-separated Comingled(Dual Stream) Single Stream Other

Other

Paper & cardboard collected Fridays. Plastics, glass & metals collected weekly on trash day. . Leaves vacuumed seasonally. Yard waste chipped curbside monthly.

15. What is the yearly recycling collection cost to residents?

Cost included in trash billing. No additional cost to residents.

16. Please list the haulers who collect recyclable materials from residential establishments in your municipality

Perkasio Borough collects all recyclable materials from residential establishments

ii. Drop-off Recycling Program

17. What recyclable materials are currently being collected at any drop-off facilities operating within or on behalf of your municipality(ies)?

Check all that apply

- | | | | |
|---|---|--|--|
| <input checked="" type="checkbox"/> Newspaper | <input checked="" type="checkbox"/> Aluminum Cans | <input checked="" type="checkbox"/> Clear Glass | <input checked="" type="checkbox"/> Office Paper |
| <input checked="" type="checkbox"/> Steel Cans | <input checked="" type="checkbox"/> Green Glass | <input checked="" type="checkbox"/> Cardboard | <input type="checkbox"/> Appliances/Scrap Metal |
| <input checked="" type="checkbox"/> Brown Glass | <input checked="" type="checkbox"/> Magazines | <input type="checkbox"/> Used Motor Oil | <input type="checkbox"/> Grass |
| <input checked="" type="checkbox"/> Mixed Paper | <input type="checkbox"/> Food Waste | <input checked="" type="checkbox"/> Tree Trimmings/Christmas Trees | <input checked="" type="checkbox"/> PET Plastic |
| <input type="checkbox"/> Electronics | <input checked="" type="checkbox"/> HDPE Plastic | <input type="checkbox"/> Other Paper Fiber | <input checked="" type="checkbox"/> Other Plastics |

Other Paper Fiber

Other Plastics

#3-7

Drop-off Facility(ies) Operating Hours

Mon-Fri 7:30am-8:30pm. Sat 7:30am-4:00pm

iii. Commercial Recycling Program

18. What materials are currently being collected from (or recycled by) commercial, institutional and municipal facilities within your municipality(ies)?

Check all that apply

- | | | | |
|---|---|---|--|
| <input checked="" type="checkbox"/> Newspaper | <input checked="" type="checkbox"/> Aluminum Cans | <input checked="" type="checkbox"/> Clear Glass | <input checked="" type="checkbox"/> Office Paper |
|---|---|---|--|

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

- Steel Cans
- Green Glass
- Cardboard
- Appliances/Scrap Metal
- Brown Glass
- Magazines
- Used Motor Oil
- Grass
- Mixed Paper
- Food Waste
- Tree Trimmings/Christmas Trees
- PET Plastic
- Electronics
- HDPE Plastic
- Other Paper Fiber
- Other Plastics

Other Paper Fiber

Other Plastics

19. Who currently collects the commercial establishments? recyclable materials?

- Municipal Employees
- Contracted Hauler
- Private Subscription
- Other

Other

19a. Where are the collected commercial establishments? recyclable materials currently processed/marketed?
Spreadsheet attached

19b. How are the commercial establishments' recyclable materials currently collected?

- Source-separated
- Comingled(Dual Stream)
- Single Stream
- Other

Other

Varies by business

20. Please list the haulers who collect recyclables from commercial establishments in your municipality
Advanced Disposal, Geoge Leck & Sons, J.P. Mascaro, Modern Recycling Services, Metrowaste, US Recycling, Waste Management, Whitetail Disposal

iv. Leaf Waste Program

21. Is there a residential curbside program in your municipality for the collection of leaves?

- Yes
- No

If yes, what is the collection frequency?

1-2 times/week from Oct-mid-Dec; one clean up collection in Apr

If yes, who provides the service?

Perkasie Borough

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

Where are the leaves processed?

Lapps Landscape Products, Sellersville

22. Is there a residential curbside program in your municipality for the collection of garden residues, shrubbery, tree trimmings and similar materials?

Yes No

If yes, what is the collection frequency?

One time per month

If yes, who provides the service?

Perkasie Borough

Where is this material processed?

Tree trimmings & shubbery are chipped curbside then transported to Lapp's Landscape Products, Sellersville.

23. Is there a residential drop-off program in your municipality for the collection of leaves, garden residues, shrubbery, tree trimmings and similar materials? Must provide documentation.

Yes No

If yes, how often and what are the operating hours of the drop-off facility(ies) available to residents?

Anytime the center is open: Mon-Fri 7:30am-8:30pm; Sat 7:30am-4:00pm

Please list the drop-off facility(ies) utilized

Perkasie Borough Recycling Center

v. Recycling and Leaf Waste Education Program

24. How often are residents reminded about the requirements of the recycling and leaf waste education program?

At least Monthly Quarterly Semiannually Annually Other

Other

25. What is used to remind residents of the recycling and leaf waste program?

Must provide documentation

- TV Radio Newsletter Calendar
 Social Media Direct Mailing Hand-outs Website
 Other

Website Address

<https://perkasioborough.org/departments/public-works/services/trash-recycling/recycling-recycling-drop-off-center/>

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

Other

Rules & Regulations updated & published as needed

26. How often are commercial establishments reminded about how they should participate in the recycling and leaf waste program?

- At least Monthly
 Quarterly
 Semiannually
 Annually
 Other

Other

27. What is used to remind commercial establishments of the recycling and leaf waste program?

Must provide documentation

- TV
 Radio
 Newsletter
 Calendar
 Social Media
 Direct Mailing
 Hand-outs
 Website
 Other

Website Address

<https://perkasioborough.org/departments/public-works/services/trash-recycling/commercial-trash-recycling/>

Other

vi. Other Program Elements

28. Does your municipality have a program of enforcement that periodically monitors participation, receives complaints and issues warnings for required participants and provides fines, penalties, or both?

- Yes
 No

29. Does your municipality currently have any of the following

Must provide supporting documentation for credit

- a. Pay-As-You-Throw program where residents are charged for waste collection/disposal based on the volume (# of bags, etc.) of waste placed at the curb?
- b. Limitation on the amount (# of bags) of waste residents may place at the curb at any one time?
- c. Recycling ordinance in place for community events?
- d. A program to address littering and/or illegal dumping?

30. Describe any revenues or other financial incentives your municipality receives as a result of marketing your Act 101 recyclable materials

Do not include 904 monies

United States Recycling Inc provides a rebate with a floor price of \$1.00 per ton and a ceiling price of \$110.00 per ton on baled mixed newspaper, office paper and cardboard.

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

PART II - EXECUTIVE SUMMARY

B. Project Description

1. If you are applying for funds to support a multi-municipal project, list the other counties or municipalities involved (please explain each municipality's involvement)

N/A

Is there an inter-municipal agreement?

Yes No

If yes, please provide a copy of the agreement as supporting documentation.

Please explain the agreement

2. What population will be served by the project for which you are seeking financial support?

Residents of Perkasio Borough

How many households does this represent?

Approx. 4,000

3. What new materials will be collected by the project for which you are seeking financial support?

No new materials. Yard waste dropped at the Recycling Center will be processed on-site instead of being collected and hauled to a 3rd party processor.

4. Will there be any changes or additions to the method of collection by the project for which you are seeking financial support?

Yes No

If yes, please explain

Residents will continue to drop yard waste at the Borough's Recycling Center. Materials will be chipped on-site and made available to residents at no cost. Perkasio Borough will also seek a market for sale of chipped materials.

5. How often will the materials be collected (for drop-off programs, when will the drop-off container be available for residents to use it?)

Anytime the Recycling Center is open. Currently Mon-Fri 7:30am-8:30pm; Sat 7:30am-4:00pm

6. Will there be any changes or additions to the collection frequency by the project for which you are seeking financial support?

Yes No

If yes, please explain

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

7. Who will be responsible for the collection of recyclable materials included in the project for which you are seeking financial support?

Perkasie Borough

8. Will your municipality be revising any ordinances (rules/regulations) for the project for which you are seeking financial support?

Yes No

If yes, please explain

Potentially. Rules may be updated to reflect the availability of chipped materials, or the requirements of any new recycling market agreement with a 3rd party.

9. Will your municipality be changing the frequency or methods of residential or commercial establishment education under the project for which you are seeking financial support?

Yes No

If yes, please explain

Perkasie Borough will inform residents of the new arrangements at the Recycling Center, and that chipped materials are available for pickup. We will also educate residents about any changes to dropoff rules if those change.

10. What are the goals of the project for which you are seeking financial support? List specific accomplishments you would like to achieve.

Reduction in disposal, hauling and container rental costs for yard waste dropped at the Recycling Center. In 2025 Perkasio Borough spent \$31,030 with Britton Industries to dispose of dropped yard waste. We estimate savings of between \$25,000 and \$30,000 per year on average. Cost savings here will help sustain the Recycling program. Availability of chipped materials for use by residents at no cost. Potential for additional revenue stream if we can identify a 3rd party market for chipped materials. Improvements in worker safety as crew members will not have to physically lift and haul yard waste from the drop site into a container.

10a. How will you measure the project to determine if you are meeting your goals?

Savings of between \$25,000 and \$30,000 in disposal costs will be easily measured in the Borough's tracking of disposal costs. Potential revenue stream measured in Borough's monthly tracking. Increased resident satisfaction with the Recycling Program, measured through informal feedback

What is Environmental Justice?

Environmental justice means **the just treatment and meaningful involvement** of all people, regardless of income, wealth, race, color, national origin, area of residence, Tribal affiliation, or disability, in agency decision-making and other activities that affect human health and the environment so that people: are **fully protected from disproportionate and adverse human health and environmental effects** (including risks) and hazards, including those related to climate change, the cumulative impacts of environmental and other burdens, **and the legacy of racism or other structural or systemic barriers**; and have equitable access to a healthy, sustainable, and resilient environment in which to live, play, work, learn, grow, worship, and engage in

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

cultural and subsistence practices. **It further involves the prevention of future environmental injustice and the redress of historic environmental injustice.**

If you have any questions regarding environmental justice, please contact DEP's Office of Environmental Justice using the information on the "Contact Us" website

How does PA define an Environmental Justice Area?

Pennsylvania DEP defines EJ Areas as, "A geographic area characterized by increased pollution burden, and sensitive or vulnerable populations based on demographic and environmental data."

DEP has provided the PennEnviroScreen tool to help assist communities in making this assessment and for the purposes of DEP's EJ policy identifies EJ areas as areas with a score above 80, indicating within the top 80th percentile of communities based on pollution burden and sensitive or vulnerable populations. By selecting the "Themes" box which is the second down on the right hand side of the PennEnviroScreen tool, you can turn on only these areas.

***More information and tutorial videos about using the PennEnviroScreen tool are available on DEP's website at www.dep.pa.gov/EJAreas**

Environmental Justice Area Grant Questions

11. Will your recycling project be implemented in an EJ area and/or benefit a community located in an EJ Area?

No

12. If Yes, please describe the EJ community and how the recycling project will beneficially impact the environmental and/or public health of an underserved community.

PART III – PROJECT NARRATIVE

Provide details to give a comprehensive view of your proposed project. This is your opportunity to convey to the Department the purpose and benefits of your project.

Download and complete the 902 Project Narrative Worksheet. Upload the completed 902 Project Narrative Worksheet in **Excel format ONLY**

Download 902 Project Narrative Worksheet.xlsx

Uploaded Documents

902_Project_Narrative_Worksheet_Perkasie.xlsx [View](#)

PART IV ? PROJECT SUSTAINABILITY PLAN

As outlined by Act 175 of 2002, Pennsylvania communities are to make their recycling programs more financially self-sufficient. The following questions are meant to foster an overall Sustainability Plan for your recycling program and are not intended to be the whole of the plan itself. In completing this section of the grant application and your Sustainability Plan, refer to the Department's technical report on **Building Financially Sustainable Recycling Programs**.

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

The Department will utilize the information given below in evaluating and prioritizing your grant proposal. **Failure to complete this section will result in the denial of your grant request.**

1a. What are the current annual costs of your recycling and waste programs? These costs can include, but are not limited to: personnel; fuel; equipment purchase; maintenance; depreciation; education; and contractual obligations.

Perkasie's Refuse Fund expenses for 2026 are budgeted at \$1,054,845.

Please upload additional itemized statement.

Uploaded Documents

Refuse Fund Sustainability.xlsx [View](#)

1b. How have the above recycling and waste program costs been met in the past? Include in your revenues such sources as: fees/taxes; sale of recovered materials; donations/sponsors; grants/loans; and, avoided disposal costs.

Perkasie Borough Council sets the fees for trash collection service to cover all costs associated with the program. The program is also funded by the sale of recovered material (paper & cardboard) and Act 101 904 performance grant monies. The Borough also has an excellent education program to inform residents how to recycle correctly, and to encourage residents to divert material from the waste stream. The adopted budget (attached) demonstrates this for the last 5 years.

Please upload additional itemized statement.

Uploaded Documents

Refuse Fund Sustainability.xlsx [View](#)

2. What are the projections for future costs and revenues associated with your recycling and overall waste management program over the next five years? What capital costs for your recycling program do you anticipate procuring over that time period? What is your municipality's funding plan (excluding Act 101, Section 902 Recycling Program Development Grants and Section 904 Recycling Program Performance Grants) to ensure revenues meet or exceed costs?

Projections for future costs show an increase in disposal fees for all waste and recycling streams. The Borough continues to examine how to create cost savings & generate revenues. As an example: in 2025 the Borough changed the bulk waste and appliance collection schedule to allow residents to set out one item of bulk waste monthly instead of unlimited items weekly. This reduced disposal costs, reduced abuse of the program, provides adequate service and brings the Borough's collection practice into line with surrounding trash haulers.

Please upload additional itemized statement.

Uploaded Documents

Refuse Fund Sustainability.xlsx [View](#)

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

3. What strategies will your municipality pursue/implement to minimize costs and increase revenue? Include strategies for reducing waste generated/disposed and increasing recyclables collected.

Perkasie Borough focuses on this constantly. We publicly bid all of our waste/recycling contracts to ensure competitive pricing for the sale of all materials and costs associated with the trash & recycling programs. The budget is analyzed annually to ensure that fees are covering the costs of providing waste and recycling service to all residents. The Borough has staff that handles educating the public on waste diversion/minimization. We continuously monitor the performance of the trash and recycling program against budgets. We actively monitor funding opportunities and apply for grants. We are keen to understand if and how to optimize waste diversion. We recently completed an initial feasibility study - through Technical Assistance from the DEP - to examine whether diverting food and organics from the waste stream is possible, and plans to request additional Technical Assistance from the DEP to examine the cost/benefit of the most feasible option(s). We hope to further reduce disposal costs, and find a market - revenue stream - for chipped materials should we be successful in this grant application.

4. What mechanisms will be employed by your municipality to monitor program costs, revenues, performance participation and efficiency?

The Borough publicly bids all contracts associated with the trash and recycling service. The rental or purchase of equipment or vehicles, the rebate for recyclable material, the disposal fees for refuse, and the transportation charges are all included in a public bidding process to ensure competitive pricing. We evaluate the routes and collection methods regularly, resulting in service or schedule enhancements as needed to support sustainability.

5. What other benefits (environmental, social, etc.) can be attributable to your recycling and waste programs?

Perkasie Borough is the only municipality to continue to collect trash & recycling in Bucks County. We hire the crew, own all of the equipment and handle all complaints internally. Our residents are very proud of the Borough's refuse system. Once in the last 21 years there was public discussion of possibly outsourcing the system, and hundreds of residents showed up in support of the Borough retaining the refuse and recycling collection program. By continuing to manage the program, the Borough has the ability to provide right-sized service levels, reducing unnecessary truck traffic and pollution. The pay as you go trash bag system continues to persuade Borough residents to recycle at a high level.

6. Describe the mechanisms employed by your municipality to solicit input and support from all parties (i.e. citizens, business community, elected officials, schools, waste/recycling collectors, etc.) affected by your recycling program.

The Borough conducts a survey of residential trash and recycling customers on an as-needed basis when public sentiment or market changes indicate that alterations to the program may be necessary to continue to sustain the program. Feedback from residents was sought in 2024 when we moved paper & cardboard collection from a monthly program to once per week. This coincided with the installation of a 902 grant funded baling machine creating an income stream for baled paper, increasing paper volume collected helps the sustainability of the program. Similarly, changing the collection schedule for bulk waste and appliances required input from users of the system to create acceptance.

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

7. List any other programs or factors that affect the sustainability of your municipality's recycling and waste programs.

Public support of the in-house collection program is very important. If the residents of the town were to overwhelmingly support outsourcing the trash and recycling program, then the elected officials may choose to do that at a future time. The Borough has been the sole operator of the program for many years, and public support has been unwavering. The Borough's program employs local people who care about our community and we know that our residents appreciate having the program administrators be responsive and focused on their needs.

PART V – THE PROPOSAL

A. Project Scope of Work

List each item for which funding is being requested OR for which you are claiming the value of as match. Briefly describe the function of each item as it relates to your project. Number each item, using the same number and order for PART V.B. ? FINANCIAL/WORK COMPLETION DATA. If additional space is needed, please attach any additional documentation in the "Supporting Documents" section.

A. Project Development - see additional project development worksheet 2025 ordinance amendment \$176 advertising ordinance amendment \$136 2027 anticipated ordinance amendment \$1,500 B. Public Education Costs. see additional public education worksheet Printing of Borough newsletter (2022-2028) \$972 Postage of Borough newsletter (2022-2028) \$3,896 (match) Postcard mailing Dec 2026 \$3,640 (match) Postcard mailing Mar 2026 \$998 (match) Postcard mailing anticipated 2027 \$3,500 (match) D. Processing Equipment Costs Bandit Mini Horizontal Grinder \$170,500

PART V – THE PROPOSAL

B. Financial/Work Completion Data

Download and complete the 902 Project Budget Worksheet. Upload the completed 902 Project Budget Worksheet in **Excel format ONLY**

Download 902 Project Budget Worksheet.xlsx

Uploaded Documents

902_Project_Budget_Worksheet 52026.xlsx [View](#)

PART VI – SUPPORTING DOCUMENTS

Attach such items as waste, recycling, and burning ordinances and/or regulations, proof of publication and responses received, price quotes and/or bids, examples of educational materials, letters of support, inter-municipal agreements, littering or illegal dumping education, incentive-based pricing documentation, special collections programs, monies received from the sale of Act 101-recyclable materials, justification of equipment that is pro-rated to reflect recycling use, and any other items necessary to support your grant request.

Be sure to consider the Department of General Services? Cooperative Purchasing Program (COSTARS) when seeking quotes for equipment. If COSTARS or a similar program was not used, three separate quotes/bids should

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Addenda

be provided. Applicants should also be following their procurement guidelines.

Uploaded Documents

902 Grant Application Spec Sheet.pdf [View](#)
 92-7 Exceptions and Conditions - Outdoor Fires and Burning.pdf [View](#)
 96-11 Recyclables.pdf [View](#)
 96-9 Household Rubbish.pdf [View](#)
 Additional Budget Narrative - Perkasio.docx [View](#)
 Begley Carlin Mandio 197371323.pdf [View](#)
 BULK TRASH POSTCARD 2025.pdf [View](#)
 Commercial Hauler and Processing Info.xlsx [View](#)
 Hot Frog Print Media.pdf [View](#)
 Invoice advertisement Equipment Purchase.pdf [View](#)
 Moving Targets 0625440-IN.pdf [View](#)
 Moving Targets Dec 2025.pdf [View](#)
 Program Development Expenses - Perkasio.xlsx [View](#)
 Public Education Expenses - Perkasio.xlsx [View](#)
 Recycling Postcard Commercial.pdf [View](#)
 SCHEDULE POSTCARD 2025.pdf [View](#)
 Stephenson Equipment 1425 Q 4-24-26.PDF [View](#)
 Trash Bag Pricing Sheet 2025.pdf [View](#)
 TRASH BROCHURE 2026.pdf [View](#)

Please upload 902 Land Use Planning Form

[Download 902 Land Use Planning Form LPF.docx](#)

[Download 902 Land Use Planning Form.pdf](#)

Uploaded Documents

Land_Use_Planning_Form-LPF.pdf [View](#)

Worker Protection and Investment:

For any application request totaling \$10,000 or more, please review the attached Worker Protection and Investment Notice (relating to Executive Order 2021-06).

If your request is for \$10,000 or more, you are required to complete and upload the attached Worker Protection Form.

Uploaded Documents

5-11-22 Worker Protection and Investment Certification Form.pdf [View](#)

Enterprise eGrants System

Web Application Id: 10750262

Enterprise eGrants System

Id: 202605214437

Applicant: Borough of Perkasio

Program Selected: 902 Development & Implementation of Municipal Recycling Programs Grant

Requirements

A pre-application meeting with your DEP Regional Recycling Coordinator is required prior to submitting this application. An access code was provided to you at the date of your pre-application meeting. Please enter that code here.

90226



Pennsylvania Department of Environmental Protection

Enterprise eGrants System

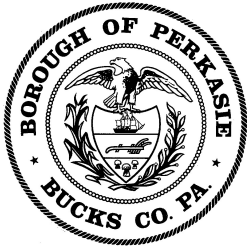
Enterprise eGrants System #: 202605214437

I hereby certify that all information contained in the single application and supporting materials submitted to DEP via the Internet, Single Application # 202605214437 and its attachments are true and correct and accurately represent the status and economic condition of the Applicant, and I also certify that, if applying on behalf of the applicant, I have verified with an authorized representative of the Applicant that such information is true and correct and accurately represents the status and economic condition of the Applicant. I also understand that if I knowingly make a false statement or overvalue a security to obtain a grant and/or loan from the Commonwealth of Pennsylvania, I may be subject to criminal prosecution in accordance with 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities) and 31 U.S.C. §§ 3729 and 3802 (relating to false claims and statements).



Signature: Andrea L Coaxum

The Pennsylvania Department of Environmental Protection reserves the right to accept or reject any or all applications submitted on the Enterprise eGrants System for Assistance contingent upon available funding sources and respective applicant eligibility.



BOROUGH OF PERKASIE

INTER-OFFICE MEMORANDUM

TO: Perkasio Borough Council

FROM: Linda Reid, Assistant Borough Manager

DATE: May 20th, 2026

SUBJECT: Park Avenue Improvement Project Update

Perkasio Borough has been awarded \$1,496,574 in Statewide Transportation Set-Aside (TASA) Funding for the Park Avenue Pedestrian & Stormwater Improvement, which means that the project is fully funded.

The TASA award means that the Borough has secured \$4,086,205 in funding for this significant project which will modernize W. Park Avenue and – importantly - will complete Perkasio Borough's section of the regional Liberty Bell Trail.

- 2023: \$2,058,081 in Congressionally Directed Funding (CPF) through the US Department of Housing & Urban Development (HUD)
- 2025: \$425,240 in Green Light Go funding through PennDOT, with a budgeted match of \$106,310 in Borough funding
- 2026: \$1,496,574 in Statewide TASA funding through PennDOT
- Liquid Fuels: we anticipate that the Borough's Liquid Fuels budget will be allocated to Park Avenue improvements during the year of construction

More information about the years of work on this project, the many funding requests and the history and priorities of this project is available on the Borough's website:

<https://perkasioborough.org/information/projects/park-avenue-improvements/>

Grant timelines dictate that the W. Park Avenue Improvement Project will be conducted in 2 phases.

Phase 1: W. Park Avenue / Ridge Road intersection improvements. This phase will replace and modernize traffic and vehicle signals, add ADA-compliant ramps, add pedestrian crossings and connect to an existing section of trail by the Cedar Ridge development. This phase is funded through the Green Light Go award, which must be closed out by Summer 2028.

Phase 2: W Park Avenue Stormwater and Pedestrian Improvements. This phase will add sidewalk and ADA compliant crosswalks between Jefferson Avenue and Ridge Road along with retaining

walls up to 6' high in some places to manage the challenging grades on surrounding properties. The project will add a stormwater system to Ridge Road and replace the existing detention basin and spillway with a below ground stormwater storage basin. This phase is funded through the HUD and TASA funding. PennDOT have indicated that the TASA program requires significant engineering review and will likely break ground in 2-3 years.

PHASE 1 UPDATE: Grant contracts executed. Kickoff meeting held on May 19th, 2026. Gilmore & Associates joined Department Heads in scoping the project. Engineering has begun.

PHASE 2 UPDATE: Awaiting grant contract. PennDOT's consultant engineer has reached out already to schedule a kick-off meeting and site visit. We expect this to happen in June.

Megan McShane

From: Megan McShane
Sent: Monday, May 18, 2026 2:05 PM
To: Megan McShane
Subject: Statewide TASA Award and Kick-Off Meeting, Perkasio Borough

From: Linda Reid
Sent: Tuesday, May 12, 2026 2:34 PM
To: David Weaver <dweaver@perkasioborough.org>; Joe Green <jgreen@perkasioborough.org>; David Worthington <dworthington@perkasioborough.org>
Cc: Andrea Coaxum <manager@perkasioborough.org>
Subject: FW: Statewide TASA Award and Kick-Off Meeting, Perkasio Borough

Public Works Committee of Borough Council,

I'm delighted to share the news that Perkasio Borough has been awarded almost \$1.5million in Transportation Set-Aside (Statewide) Program funding for the Park Avenue Improvement Project. See the email from PennDOT below.

Together with the \$2.1million that was awarded through Congressional Funding (HUD) in 2022 and the almost \$0.5million awarded through Green Light Go in 2025 for improvements to the Park Ave/Ridge Road intersection, we have secured \$4million for the project.

We have been working on obtaining funding for this project for years, even as project costs have been escalating over time. The applications and planning have involved staff from every department, and everyone here is excited to be able to move forward on the rehabilitation of W. Park Avenue.

I'll make sure to have the announcement in the Council packet for your meeting on Monday May 26th so that you can share the good news.

Best,
Linda J Reid | Assistant Borough Manager
Certified Zoning Official | Certified Building Official
Perkasio Borough
P.O. Box 96
620 W. Chestnut St
Perkasio, PA 18944
(215) 257 5065 x110

From: Matt Galenas <mgalenas@dvrpc.org>
Sent: Tuesday, May 12, 2026 12:01 PM
To: Andrea Coaxum <manager@perkasioborough.org>; Linda Reid <community@PerkasioBorough.org>
Subject: Statewide TASA Award and Kick-Off Meeting, Perkasio Borough

Andrea and Linda,

Congratulations on the Borough's Statewide TASA award of \$1,496,574 for the Park Avenue Pedestrian & Stormwater Improvement project. The awards are listed here: [2026 Statewide TASA Awards](#)

I am reaching out as the PennDOT Consultant Project Manager. Do you have a designer ready to move forward on the project? If so, can you please share their project manager's contact information? We like to have them at the kick-off meeting.

We try to hold the initial kick-off meeting in person, followed by a brief field visit. Is the Borough open to that, and can a meeting space be provided? I will send a survey for meeting times once we identify all attendees. I will be unavailable next week. Depending on timing, kick-off coordination may begin in earnest the week of May 25.

Thank you, and looking forward to meeting soon.

Matt Galenas, PE

Project Implementation Engineer,
PennDOT Consultant Project Manager
Delaware Valley Regional Planning Commission
Direct: 856-425-2607 | mgalenas@dvrpc.org
www.dvrpc.org

Labs Announces Perkasio Awarded Nearly \$1.5 million for West Park Avenue Improvements Project

May 19, 2026

HARRISBURG — Rep. Shelby Labs (R-Bucks) announced Perkasio Borough has been awarded nearly \$1.5 million through PennDOT's Transportation Alternatives Set-Aside (TASA) program to support the West Park Avenue Improvement Project.

The project will address longstanding safety, stormwater and pedestrian access concerns along the corridor while improving connectivity between northwest Perkasio and the borough's downtown area.

"This funding will help move forward a project residents have discussed for years," said Labs. "The improvements planned for West Park Avenue will address safety concerns, improve stormwater management and create better pedestrian access for people traveling through the area every day."

The project will add sidewalks, curbing, ADA-compliant pedestrian crossings and roadway improvements designed to improve vehicle, bicycle and pedestrian safety. The project also includes retaining walls in areas affected by steep grades and erosion.

Stormwater upgrades are also planned to address runoff issues that have damaged road surfaces, contributed to erosion and impacted nearby residential properties. Improvements include new underground stormwater infrastructure and replacement of an existing detention basin with an underground facility.

The project will also modernize the traffic signal at the intersection of Park Avenue and Ridge Road and create an ADA-compliant crossing, which will become the only pedestrian crossing along Ridge Road in that section of the borough. In addition, the work will complete a missing section of the historic Liberty Bell Trail in Perkasio Borough.

"These improvements will strengthen infrastructure while making it safer and easier for residents to walk, bike and travel through the community," said Labs. "I appreciate the partnership with Sen. Jarrett Coleman, Perkasio Borough officials and everyone who worked together to help move this project forward."

"The West Park Avenue project has been a high priority for Perkasio and these improvements will be a game changer for the community," said Coleman. "I'm proud to announce this funding with Rep. Labs and know that these improvements will have a real impact on the folks who trust us to represent them in Harrisburg."

"We're incredibly grateful to Rep. Labs for her strong advocacy in securing this TASA grant and making this critical investment possible for Perkasio. The award is a major win for us, and for the surrounding community," said David Weaver, chair of Perkasio Borough Council's Public Works Committee. "This \$1.5 million – combined with already secured grant funding – means that we can improve safety along a challenging stretch of roadway, strengthen stormwater infrastructure, expand pedestrian and bike access, and improve the road for everyone driving to and from Perkasio on Park Avenue. Kudos to the many people who have worked on imagining and lobbying for the funding for this project."

ELECTRIC DEPARTMENT SUPERINTENDENT'S REPORT APRIL 2026

| FUNCTION | MAN HOURS | OT HOURS | GROSS PAYROLL |
|--|------------------|-----------------|----------------------|
| OVERHEAD DISTRIBUTION | 582 | 4.5 | \$33,408.42 |
| 115 Repair Damaged Equipment Struck By Vehicle | | | |
| UNDERGROUND DISTRIBUTION | | | |
| 206 Repair Damaged Equipment By Dig-ins | | | |
| METERING | | | |
| 303 Check ERT's | | | |
| 309 Hand Out Yellow / Red Tags | | | |
| 310 Disconnect / Reconnect Delinquents | | | |
| CALL OUTS | 29.00 | | \$2,443.83 |
| NEW OVERHEAD CONSTRUSTION | | | |
| NEW CONSTRUCTION UNDERGROUND | | | |
| STORM DAMAGE AND TROUBLE | | | |
| POOL | | | |
| 608 Snow Plowing | | | |
| STREET LIGHTING | | | |
| 807 Christmas Lights | | | |
| VEHICLE & EQUIPMENT MAINTENANCE | | | |
| TREE TRIMMING | 14.00 | | \$786.52 |
| 1204 Brush Chipping Program | | | |
| 1207 Utility Line Maint. & Tree Trimming | | | |
| CUSTOMER SERVICE | | | |
| SPECIAL PROJECTS | | | |
| SUPERVISION | | | |
| BOROUGH HALL | | | |
| MISCELLANEOUS | 110.00 | | \$6,450.36 |
| 1009 Setup For Events | | | |
| 1010 Public Events | | | |
| SICK | 37.00 | | \$2,107.14 |
| SHORTE TERM DISABILITY | | | |
| VACATION | 8.00 | | \$449.44 |
| PERSONAL | | | |
| BEREAVERMENT | | | |
| SUBSTATION | | | |
| COMP TIME ADDED | 7.00 | | |
| COMP TIME USED | 9.00 | | \$505.62 |
| HOLIDAY | 40.00 | | \$2,275.68 |
| SCHOOL/EDUCATION | | | |
| TOTAL OVERTIME FOR THE MONTH | | 4.5 | |
| GRAND TOTALS | 836.00 | | \$48,427.01 |

April 2026 Monthly Report

Electric Department

- Supervision and Administration
 - Fill out Job Order Forms
 - Attend meetings
 - Staff meetings
 - Council meetings
 - Job meetings
 - Timesheets / Gang reports
 - Inventory / Pickup materials
- Education/Conference
 - “Service Saver” – Demo
 - PMEA – “Overhead Troubleshooting” training
- Line-work
 - Circuit repairs/maintenance
 - Buttonwood – Work with contractor to disconnect & reconnect service
 - Energize Perkasio Park
 - Dill Ave – Service shutdown – Replace CTs with High Accuracy for 3 phase solar site
 - 300 block S. 7th St – Voltage issue; rebuild transformer bank
 - Switching for PP&L
 - Greenridge West – URD streetlight wire pull & decorative light installs
- Tree work
 - Trim around primary and secondary wires
 - Trimming with JRF Tree service
 - Brush chipping program on the first Wednesday of the month
- Trouble calls
 - W. Market St – Secondary concern
 - S. 4th St – Primary outage
 - N. Ridge Rd – Popular – Tree on wires
 - Market St – Primary outage
 - S. Main St – “no power” call
- Metering
 - Change meters
 - Check bad ERTs in meters
 - Read meters for monthly readings
 - Yellow/Red tags
 - Disconnect/Reconnect delinquent accounts
 - AMI meter changeouts
- Locate underground wires
 - PA-ONE calls

- Street lights
 - Repair street lights

- Substation
 - Perform weekly substation checks
 - Pull in mule tape – Cable pull prep

- Borough Buildings
 - Light repairs/ Led conversions
 - Work at pool
 - Borough Hall – Troubleshoot circulator pump
 - Kulp field – Work at ballfield

- Miscellaneous
 - Change Rubber Goods from 1st quarter
 - Service chainsaws
 - Shop maintenance

- Truck maintenance
 - Monthly truck checklists
 - Truck 23 State Inspection
 - Truck 22 State Inspection

Megan McShane

From: Megan McShane
Sent: Tuesday, May 19, 2026 3:16 PM
To: Megan McShane
Subject: Perkasio Power Supply Portfolio - Upcoming Needs & Next Purchases
Attachments: BOP Procurement Plan (May 2026).pdf

From: Sydney Sprague <sydney.sprague@gdsassociates.com>
Sent: Tuesday, May 19, 2026 8:46 AM
To: Finance <finance@perkasioborough.org>; Howie Stone <electric@perkasioborough.org>; Andrea Coaxum <manager@perkasioborough.org>
Cc: garrett.cole <garrett.cole@gdsassociates.com>; Bhawramaett Broehm <bhawramaett.broehm@gdsassociates.com>
Subject: Perkasio Power Supply Portfolio - Upcoming Needs & Next Purchases

Rebecca, Howie, and Andrea,

Please see the attached summary of the Borough's power supply portfolio, along with the recommended next set of hedges for procurement. The Borough is currently 100% hedged through 2028, and with the addition of Bright Mountain, only ~20% of Perkasio's annual energy requirements will remain unhedged for 2029-2030 (prior to additional BTMG solar contributions).

Under the current procurement plan, the next steps would include addressing that near-term open position by next fall, along with beginning to replace longer-term baseload and intermediate hedges that roll off after 2030. Given recent interest in more dynamic, load-following supply options, we could also include pricing requests for long-term fixed-shape monthly blocks and load-following products in the next RFP if desired. This would allow us to assess the relative economics of larger-volume products that may attract broader supplier interest. While current market conditions do not typically support advancing significant volumes of future purchases, should we see greater stabilization in forward markets over the next year, we would welcome the opportunity to act on favorable pricing. We are happy to evaluate forward pricing to better understand available options.

In addition to the procurement plan summary, the deck includes the requested information illustrating approximate historical energy costs and load-following product premiums observed in prior RFPs. Perkasio's strategy is built on a programmatic, layered hedging approach that prioritizes cost stability. While long-term portfolios naturally reflect changing market environments, Perkasio has secured several cost-effective baseload and intermediate positions that help maintain price stability amid current volatility, particularly over the next 4+ years.

We will continue to monitor the market for strategic hedging opportunities and welcome your thoughts on next steps. Please let me know if you have any questions upon review, I'm happy to set up a call to discuss further once you've had a chance to digest the material.

Thank you,

SYDNEY SPRAGUE
Project Manager

GDS ASSOCIATES
1850 Parkway Place Suite 800
Marietta, GA 30067
770.349.9376

Send me large files using our [File Sender](#).



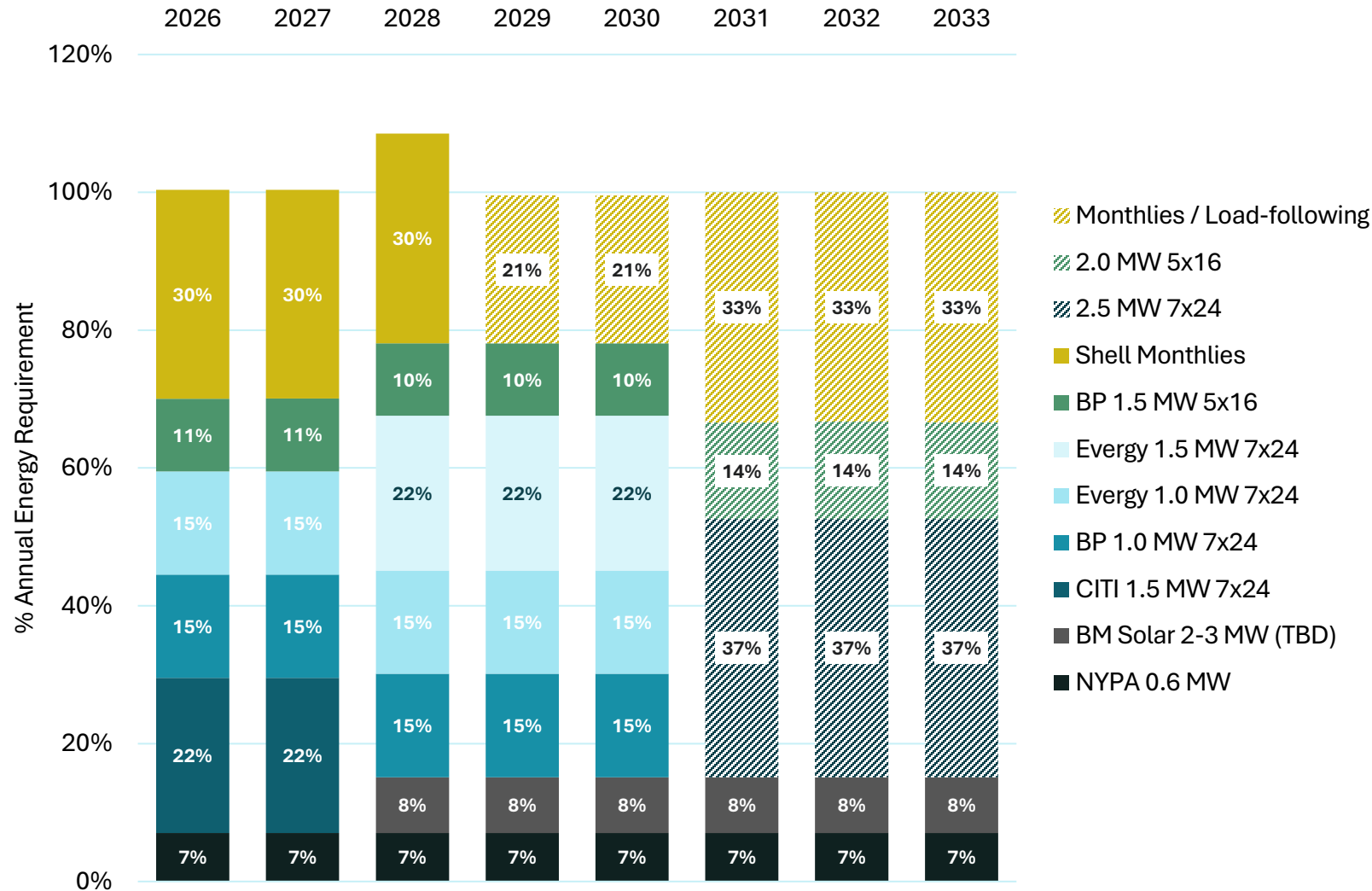
PROCUREMENT PLAN & UPCOMING PURCHASES

Borough of Perkasie, PA

May 2026

[@gdsassociates.com](https://www.gdsassociates.com)

REMAINING NEEDS & UPCOMING PURCHASES



2029-2030: 20% Remaining

- Short-term product review (monthlies/load-following)
 - 100% by Fall 2027

2031+: 85% Remaining

- Long-term, annual 7x24 (~2.5 MW)
 - 40-50% by Fall 2028
- Mid-term, annual 5x16 (~2.0 MW)
 - 50-70% by Spring 2029
- Short-term monthlies/load-following
 - 100% by Fall 2029
 - Option to roll long/mid-term into larger short-term purchase

Options for consideration:

- Monthlies/Load-following
 - 2029-2030 (~20% annually)
 - 2031+ (~85% annually)
 - 2029-2031+ (combined)
- Annual blocks (mid- & long-term)
 - 2031+ 7x24
 - 2031+ 5x16

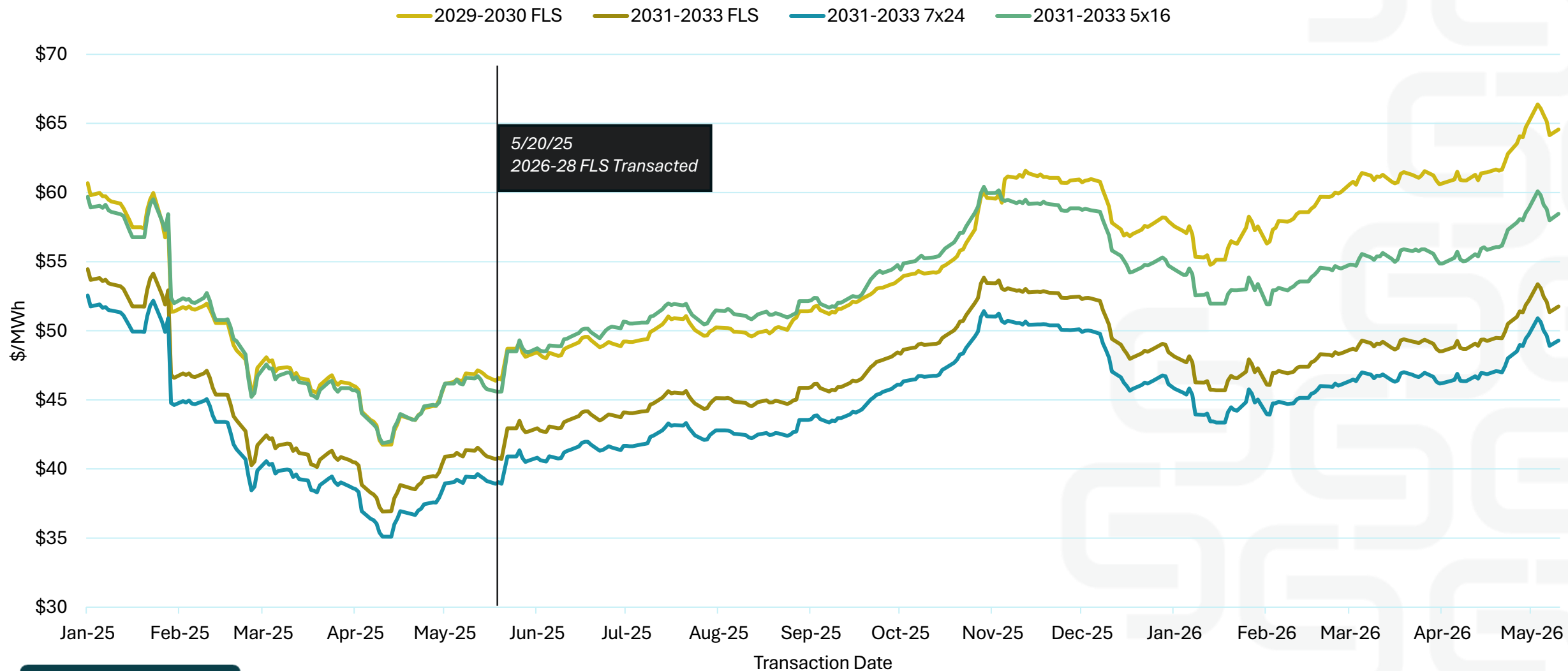
PROCUREMENT TIMELINE

| 2026 | | 2027 | | | | 2028 | | | | 2029 | | | |
|---|----|--|----|----|----|---|----|----|----|------|----|----|----|
| Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 |
| Fall 2026 – Spring 2027: <i>Explore pricing & availability of short-term supply options (monthlies/load-following)</i> <ul style="list-style-type: none"> - 2029-2030 - 2031-2033 - 2029-2033 | | Spring – Fall 2027: <i>Review/transact on short-term supply for 2029-2030 (if not previously executed)</i> | | | | Fall 2027 – Spring 2029: <i>Review/transact on long- & mid-term supply for 2030+ (if not previously executed)</i> | | | | | | | |
| | | | | | | Spring – Fall 2029: <i>Review/transact on short-term supply for 2030+ (if not previously executed)</i> | | | | | | | |

PPL ZONE POWER FORWARDS

PRODUCT-WTD TRANSACTION PRICES

| ICE Futures (5/11/26) | |
|-----------------------|------|
| 2029-30 Monthly FLS | \$65 |
| 2031-33 Monthly FLS | \$52 |
| 2031-33 7x24 | \$49 |
| 2031-33 5x16 | \$58 |



NEXT STEPS & RECOMMENDATIONS

Under existing procurement strategy, short-term 2029-2030 purchases would be next, with long-term 2031+ purchases to follow

- Typical purchase window is ~2 years ahead of contract start (Fall 2027)

Based on BOP's preference to further explore best fits for short-term supply, alternative option to explore pricing & availability of higher-volume, shaped, products during next purchasing window

- Product sizing & shaping subject to adjustment based on final Bright Mountain allocation & BTMG solar sizing
- Pros and cons to wrapping supply into one larger product
 - Economies of scale, greater supplier interest, lower administrative lift
 - Lower rate stability, costs reflect single moment in the market

Advance next RFP to Spring 2027 and evaluate extended range of shaped products

- Can be further advanced to Fall 2026, however longer-term products may receive lower response rates

2029 – 2030 Monthlies (MW), ~12.5 GWh

| MW | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 7x8 | 1.7 | 1.7 | 1.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.4 | 1.1 |
| 5x16 | 3.2 | 2.2 | 1.0 | 0.0 | 0.0 | 1.4 | 3.7 | 2.6 | 1.0 | 0.0 | 0.6 | 2.4 |
| 2x16 | 4.2 | 4.0 | 2.8 | 0.8 | 1.0 | 3.2 | 4.4 | 3.9 | 1.3 | 1.0 | 2.3 | 4.5 |

2031 – 2033 Monthlies (MW), ~48.5 GWh

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 7x8 | 5.2 | 5.2 | 4.5 | 3.1 | 2.6 | 3.2 | 3.8 | 3.4 | 3.0 | 3.1 | 3.9 | 4.6 |
| 5x16 | 8.2 | 7.2 | 6.0 | 4.7 | 4.7 | 6.4 | 8.7 | 7.6 | 6.0 | 4.4 | 5.6 | 7.4 |
| 2x16 | 7.7 | 7.5 | 6.3 | 4.3 | 4.5 | 6.7 | 7.9 | 7.4 | 4.8 | 4.5 | 5.8 | 8.0 |



APPENDIX



 **GDS**

PROCUREMENT SCHEDULE OPTIONS

Typical Purchase Plan

Spring 2027-Fall 2027 RFP

Product 1: Load Following (energy only)

| Load following energy with carve-out of block guarantees and net of hourly generation received from NYPA Hydro and Bright Mountain Solar allocations

- Product 1: CY 2029 – 2030 (~25 GWh total)

Product 2: Fixed Load Shape Monthly Blocks (energy only)

| Fixed shape monthly block product, sizes vary by month

- Product 2: CY 2029-2030

Fall 2027-Spring 2029 RFP

Product 1: Annual 7x24 Energy Blocks

- Product 1a: CY 2031-2033
- Product 1b: CY 2031-2035

Product 2: Annual 5x16 Energy Block

- Product 2a: CY 2031-2033
- Product 2b: CY 2031-2035

Alternative to Explore Longer-term Shaped Supply

Spring 2027 RFP

Product 1: Load Following (energy only)

| Load following energy with carve-out of block guarantees and net of hourly generation received from NYPA Hydro and Bright Mountain Solar allocations

- Product 1a: CY 2029 – 2030 (~25 GWh total)
- Product 1b: CY 2031 – 2033 (~145 GWh total)
- Product 1c: CY 2029 – 2033 (~170 GWh total)

Product 2: Fixed Load Shape Monthly Blocks (energy only)

| Fixed shape monthly block product, sizes vary by month

- Product 2a: CY 2029-2030
- Product 2b: CY 2031-2033
- Product 2c: CY 2029-2033

TBD

| *Next purchasing window & product selection depends on term length through which short-term purchases were transacted*

CURRENT PORTFOLIO

CONTRACTED RESOURCES & EXISTING PURCHASES

| RESOURCE | ALLOCATION | | TERM |
|---------------------------|----------------------|---------------------------|-----------|
| NYPA HYDRO | 0.6 MW | \$24.49 (2026 CAP PLAN) | ON-GOING |
| AMP BRIGHT MOUNTAIN SOLAR | 2 – 3 MW (ESTIMATED) | \$73.19-78.19 (ESTIMATED) | 2028-2052 |

| TERM | SUPPLIER | SIZE | TYPE | DELIVERY | PRICE \$/MWH | EXECUTION |
|-------------------|------------|----------------|---------------------|---------------|-----------------|------------------------------|
| 2021-2027 | CITI | 1.5 MW | 7x24 | PPL RES. AGG. | \$29.20/MWH | FALL 2018 |
| 2026-2030 | EVERGY | 1.0 MW | 7x24 | PPL ZONE | \$25.98/MWH | SPRING 2020 |
| 2028-2030 | EVERGY | 1.5 MW | 7x24 | PPL ZONE | \$26.35/MWH | SPRING 2020 |
| 2026-2030 | BP | 1.0 MW | 7x24 | PPL ZONE | \$42.58/MWH | FALL 2023 |
| 2026-2030 | BP | 1.5 MW | 5x16 | PPL ZONE | \$48.58/MWH | FALL 2023 |
| 2026-2028 | SHELL | VARIES | MONTHLIES | PPL ZONE | \$50.65/MWH | SPRING 2025 |
| 2029-2030 | TBD | VARIES | MONTHLIES/LF | TBD | TBD | SPRING-FALL 2027 |
| 2031-2033* | TBD | ~2.5 MW | 7x24 | TBD | TBD | FALL 2027-FALL 2028 |
| 2031-2033* | TBD | ~2.0 MW | 5x16 | TBD | TBD | FALL 2027-SPRING 2029 |
| 2031-2033* | TBD | VARIES | MONTHLIES/LF | TBD | TBD | SPRING-FALL 2029 |

* Short-term monthlies/LF can be advanced to include annual 7x24 & 5x16 needs in a single product/transaction of a larger volume

HISTORICAL ENERGY-ONLY COSTS

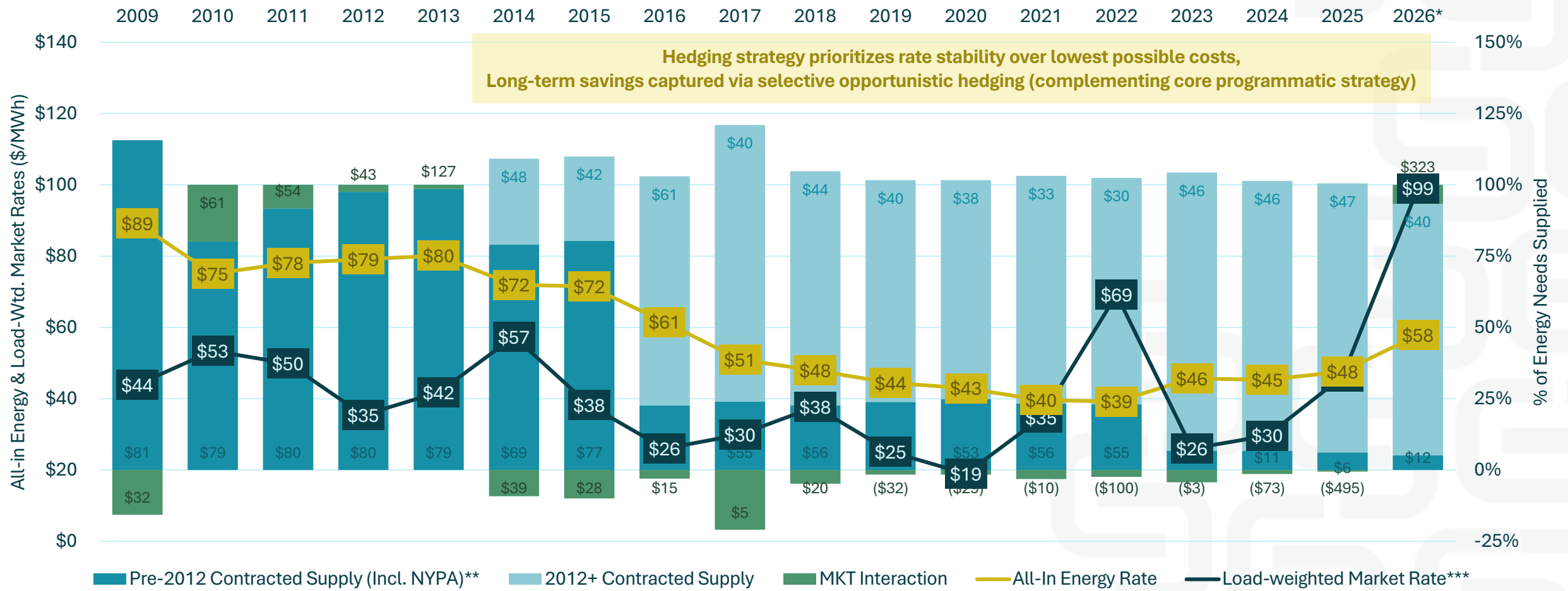
CONTRACTED SUPPLY VS. 100% MARKET ENERGY

Pre-existing Supply >>

2009-2015
 NYPA: (~\$5-25/MWh) + MSCG Monthlies: (~\$82/MWh)

2016-2022
 NYPA: (~\$5-25/MWh) + Exelon 7x24: (~\$72/MWh)

2023+
 NYPA: (~\$5-25/MWh)



* YTD through Mar-2026

**Pre-2012 Contracted Supply includes NYPA, MSCG monthlies (through 2015) & Exelon 7x24 block (2016-2022), GDS Fall 2012 RFP to begin replacing MSCG roll off

*** Load-weighted Market Rate approximated for 2013-2014 using 110% of the PPL 7x24 LMP (typical range of 105-115% in surrounding years)

SHORT-TERM PRODUCT PREMIUMS

MONTHLY BLOCKS VS. LOAD FOLLOWING

Load following and shaped monthly block products are evaluated against each other when selecting short-term supply

- Last load following transaction was for 2016-17
- Since then, Perkasio has opted towards fixed block supply

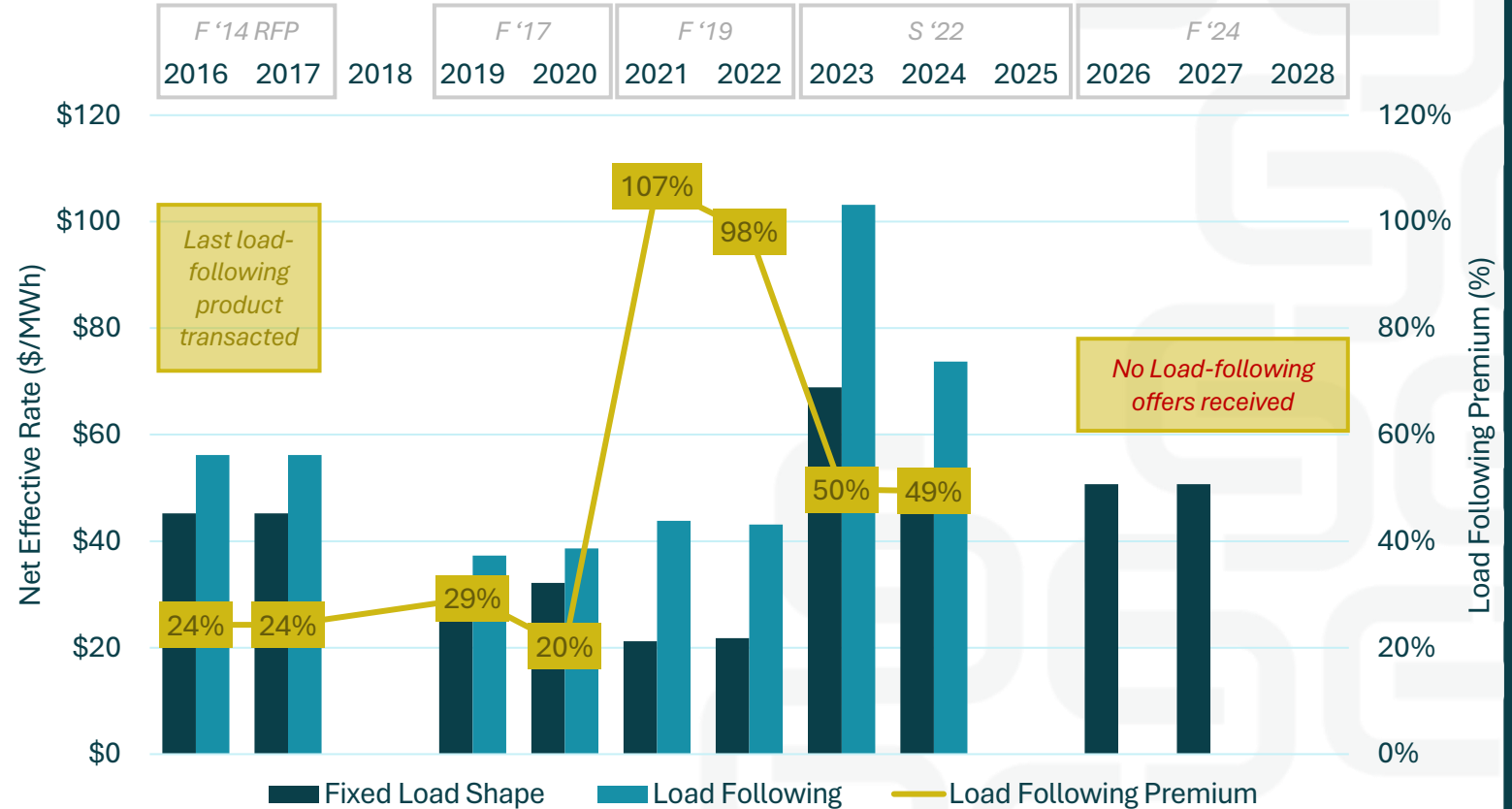
As market has become increasingly unstable, so has load following pricing, reflecting the higher risk suppliers are now assuming

- Higher frequency of extreme weather events
- Fuel/gas-shortages due to Russian Invasion, Iran War
- Data-center-load driven supply scarcity

Most recently, Perkasio received no offers on its load-following product request (Fall 2024)

- 6 total respondents, all passed on load-following
- Respondent interest may improve by requesting larger total volumes over longer terms

Net Effective Pricing Received During Round 1/Indicative RFP
Best Monthlies vs. Best Load Following Bids



2018: Monthlies & load-following not evaluated concurrently

2025/2028: Third-year of three-year product added on after Round 1/Indicative RFP

2026-2028: No respondents chose to offer pricing on load-following product

Net effective pricing includes market interaction to evaluate same volume of MWh

19 May 2026

Harold Stone
The Borough of Perkasio

RE: Proposal for Electrical Engineering Services
Make Ready Work
Short-Circuit Study, Coordination Analysis, Arc Flash Risk Assessment

Howie,

Utility Engineers is pleased to provide this proposal for professional engineering services for the above-referenced project. Thank you for the opportunity to be a member of your team. This proposal is based on an email RFP received in May of 2026.

PROJECT DESCRIPTION

Based upon the RFI documents, the Borough is considering distributed behind-the-meter solar installations at the following locations:

- Revivals Parking Lot
- Borough Parking Lot (S. 7th Street)
- Menlo Parking Lot
- Lenape Parking Lot
- Landfill Site

This proposal outlines engineering services to support the Borough in evaluating the cost of the interconnection at each site including Borough labor. If the size of the project exceeds PPL's requirements and warrants the need for additional equipment for interconnection protection, Utility Engineers will provide the cost for the associated substation relaying equipment that may be needed.

SCOPE OF SERVICES

1. Conceptual Electrical Interconnection Evaluation
 - a. For each site, perform a high-level engineering evaluation of feasible electrical interconnection approaches, including:
 - i. Identification of likely points of interconnection
 - ii. Preliminary routing considerations
 - iii. Estimated conductor and conduit requirements
 - iv. Preliminary switchgear/disconnect considerations
 - v. Service voltage compatibility review
 - vi. Assessment of probable utility coordination requirements
 - vii. Identification of major constructability constraints
2. Preliminary Cost Estimating
 - a. Develop order-of-magnitude cost estimates for each site, including:
 - i. Electrical distribution extensions
 - ii. Conduit systems
 - iii. Conductors and cabling
 - iv. Disconnecting means
 - v. Pad-mounted equipment (if required)
 - vi. Civil restoration associated with electrical installation
 - vii. Allowances for utility coordination and commissioning support
 - viii. Costs will be presented as conceptual planning-level estimates suitable for comparative evaluation purposes only.
3. Deliverables
 - a. Provide a summary memorandum including:
 - i. Site-by-site interconnection narratives
 - ii. Conceptual one-line approach descriptions
 - iii. Key engineering assumptions
 - iv. Major risks and constraints
 - v. Planning-level interconnection cost estimates
 - vi. Identified exclusions and recommended next steps

UTILITY ENGINEERS, PC

62 W. Union Street, Kingston, PA 18704
(570) 788-2211

4. Exclusions

- a. Unless specifically authorized by amendment, the following services are excluded:
 - i. Detailed design engineering
 - ii. Signed/sealed construction documents
 - iii. Utility interconnection applications
 - iv. Protection studies
 - v. Arc flash studies
 - vi. Short-circuit studies
 - vii. Load flow analysis
 - viii. Grounding studies
 - ix. Geotechnical evaluation
 - x. Civil/site engineering
 - xi. Surveying
 - xii. Structural engineering
 - xiii. Permitting support
 - xiv. Contractor bid support
 - xv. Construction administration
 - xvi. Field testing or commissioning

5. Assumptions

- a. This proposal assumes:
 - i. Existing utility infrastructure information is limited and may require assumptions.
 - ii. Existing service equipment capacities have not been field verified.
 - iii. Utility upgrade requirements cannot be fully determined without formal utility review.
 - iv. Cost estimates are conceptual in nature and intended solely for planning and comparative evaluation.
 - v. This proposal is based on all surveys and meetings being completed during regular business hours of Monday through Friday 800A.M.-430P.M.

PROFESSIONAL FEES AND PROJECT RELATED EXPENSES

Our basic services outlined above equate to a Time and Materials (T&M NTE) fee Not to Exceed **Eight Thousand Four Hundred (\$8,400.00)** dollars. Our fee will be billed monthly based upon a completed percentage of the project.

Reimbursable Expenses

The following expenses are not included in our Base Fee and shall be reimbursed at 1.1 times the cost. Reimbursable expenses will be itemized separately. Reimbursable expenses are subject to Sales Tax.

1. Mileage and parking
2. Travel and Lodging (owner approval is required)
3. Printing and reproduction of documents
Black/White Photocopies \$0.08 per sheet
4. Plotting of CADD Drawings
5. Arc Flash Labels (\$5/Label)
6. Postage, express mail, and courier
7. Permits/Approvals secured by UE
8. Special testing services
9. Consultants not included in our basic services
10. Additional insurance coverage or limits (including professional liability insurance) requested in excess of UE normally carried as indicated in this proposal.

Additional Services

Should Additional Services be required beyond those identified in the Project Scope, we would expect that our fee amounts would be adjusted accordingly and by mutual agreement. Prior to performing tasks outside the Project Scope, UE will provide an estimate of the additional costs and will not proceed without written authorization. Hourly rates for additional services will be billed per the UE hourly rate schedule.

UTILITY ENGINEERS, PC

62 W. Union Street, Kingston, PA 18704
(570) 788-2211

SCHEDULE

A mutually agreeable schedule can be discussed at the time we receive written notice to proceed. The agreed schedule is contingent upon receiving the necessary information in a clear and expeditious manner.

TERMS & CONDITIONS

Our Terms & Conditions are attached to this proposal and shall be made a part of this agreement. If you find this proposal and our Terms & Conditions acceptable, please sign below and return a copy to UE. UE will not provide any services in this contract until we receive a signed copy of this proposal. The signed proposal will serve as authorization from you. Our proposal is valid for 60 days from the proposal date.

Thank you for the opportunity to have UE provide you with exceptional engineering services. Should you have any questions or need any additional information, please feel free to contact me at 570-954-2948.

Sincerely,

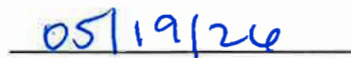


Richard Gerrity, P.E.
Electrical Engineer

Accepted and Authorized by:



Authorized Signature



Date

By signing this proposal you acknowledge you have read and accepted the Terms and Conditions of this contract.

Cc: Corporate File

UE STANDARD TERMS AND CONDITIONS

1. Unless Utility Engineers (hereby referred to as UE) is notified, this proposal is valid for sixty days from the date of the proposal.
2. When project work is suspended for more than six months, fees will be renegotiated. Should the project be extended through no fault of UE, we reserve the right to renegotiate the remaining services.
3. Should the project be cancelled at some point prior to completion for unforeseen circumstances, UE shall be paid to the level of completion at the time of cancellation.
4. Digital information generated in the process of developing plans and specifications for this project is only for use in preparing said documents. Release of digital information to anyone not party to this agreement without prior, fair compensation constitutes a transfer of full liability to the releasing party.
5. All information contained in the UE proposal including technical applications and pricing information, is confidential and proprietary property of UE. Client agrees not to disclose any proprietary property of UE contained in the proposal to any third party.
6. All drawings, sketches, specifications, or other information produced by UE in any form are UE property. Upon payment in accordance with the terms of the agreement contemplated by this proposal, the client shall have the right to use and reproduce the documents solely for the purpose of constructing, remediating, using, or maintaining the project of information contemplated by the agreement. The documents and concepts are prepared for use on this project only. Use of the Documents in violation of this paragraph without the express written consent of UE is prohibited. Any prohibited use is at the client's sole risk and the client agrees to indemnify, defend and hold harmless UE from any claims, damages, losses, liabilities, and expenses arising from such prohibited use.
7. Fees and schedule commitments will be subject to change for delays caused by client's failure to provide access to specified facilities or information, or for delays caused by unpredictable occurrences or force majeure, such as floods, fires, riots, strikes, unavailability of labor or materials, delays or defaults of suppliers of materials, acts of God, or acts or regulations of any governmental agency.
8. Either the Client or UE may terminate this Agreement at any time with or without cause upon giving the other party Thirty (30) calendar days prior written notice. UE will be afforded full payment either to percentage of fee equal to design completed as part of the whole project at the time of termination for a Lump Sum/Fixed Fee agreement, and/or, if billing is hourly basis, all hours incurred up to and including the day of termination. Under either billing type, an additional equitable adjustment to provide for costs UE incurred for commitments prior to cancellation and all incurred reimbursable expenses will be due upon termination.

UTILITY ENGINEERS, PC

62 W. Union Street, Kingston, PA 18704
(570) 788-2211

9. UE will perform its work in accordance with generally accepted professional standards. There are no Warranties, express or implied in UE's services or this agreement.
10. UE will invoice the client monthly for the services provided. UE reserves the right to invoice intermittently for any additional progress completed throughout the month. The client has ten business days from the date of the invoice to inform UE of any dispute with the invoice. Failure to inform UE within the ten days of any dispute pertaining to the invoice will deem invoice due and payable in full within 30 days of the invoice date. There will be a 1.5% (or the legal rate) interest charge per month on any invoice not paid within 60 days of the invoice date. Any invoice that remains unpaid beyond seventy-five calendar days from date of invoice will be deemed past due and constitute a default under this agreement. UE will have the right to cease work on this agreement if any invoice ages beyond the seventy-five day payment terms. In the event of litigation related to collection of unpaid invoices and or uncompensated services provided by UE, UE will be entitled to recover all reasonable costs incurred, including staff time, court costs, attorney's fees, interest on unpaid bills and other related expenses.
11. The client shall have no right to withhold payment of fees on any invoice for any circumstance arising from any claim of negligence, error and omission, or any default claim offered by the client. The client agrees to settle any claim of any nature via the following course of action: A) Non-binding mediation unless the parties mutually agree otherwise. B) Plaintive Suit in Pennsylvania Court of Common Pleas.
12. UE's liability for damages due to error, omission or professional negligence shall be limited to the amount not to exceed UE's fee. If Client prefers not to limit UE's professional liability to this sum, UE will waive this limitation upon Client's request provided that Client agrees to pay an additional consideration for this waiver, prior to commencement of services.
13. Client agrees at their/its sole cost and expense to indemnify, defend and hold harmless, UE, its subsidiaries, affiliates, officers, employees, and consultants or such other who may have assisted UE in the rendering of its services in connection with the project from and against, for any in respect of, and all claims, liabilities, costs, and expenses, including, but without limitation, reasonable attorney's fees and other costs and expenses incident to any claim, demand, suit actions, suffered, sustained or require to be paid by UE as a result of any claims, demands or legal proceedings which may be asserted by any party other than Client and in any way relates to any act or error, omission, negligence, carelessness or breach of duty, contractual or otherwise on the part of Engineer in connection with the project. In the event Client is required to defend UE, UE shall have the right to counsel of its own choosing.
14. Client agrees to be entirely liable for providing any/all contractors working on this project with the latest revisions of all plans.
15. Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither Client nor UE, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any

incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty. Both Client and UE shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this project.

CODE ENFORCEMENT REPORT – April 2026

Code Enforcement Activities

- Complaint and Service Request Tracking: Refer to Service Request Report included in the Council packet.
- Responded to resident complaints and addressed Code Enforcement matters as needed.
- Pedestrian Safety Initiatives: Continued focus on compliance related to vegetation encroachment onto sidewalks, retaining wall safety, and necessary sidewalk repairs.
- Collected content ideas for the *Perkasie Connection* (July–September issue).
- Sidewalk and Road Program: Sent letters to residents regarding sidewalk repairs. Received Sidewalk permits from residents regarding 2026 Road Program
- Worked on developing new door tags for Code Enforcement violations, including sidewalk obstructions, high grass, and general property maintenance issues.

Meetings & Trainings

- Complete 2 day Floodplain Management Training
- Attended Hoarding Seminar presented by Bucks County and Doylestown Township
- Attended Webinar Log on Details & Handout: Common Parking Issues & Curbside Management
- Attended Webinar regarding Advancing Water Quantity and Quality Prediction with Deep Learning and Foundation Models
- Conducted site visit with several residents regarding different Code issues.

April Service Request Report

| Row | Department | Request Number | Status | Entered Date | Closed Date | Subject Address | Service Issue | Service Descr | Action Date | Action Taken |
|-----|------------------|----------------|--------|--------------|-------------|-----------------|---------------|--|-------------|--|
| 1 | CODE ENFORCEMENT | 26-964 | CLOSED | 03/26/2026 | 04/02/2026 | 109 S FIFTH ST | SIDEWALKS | Brushes over sidewalk 10 days follow up | 04/02/2026 | Bushes trimmed. no further action needed. |
| 2 | CODE ENFORCEMENT | 26-967 | OPEN | 04/01/2026 | | | TREES | Dead Tree on HOA Property - 9:30 am Meeting with Resident | 04/02/2026 | Completed site visit and took pictures for dead trees. Next steps to send letter to HOA (Essex Ct) |
| 3 | CODE ENFORCEMENT | 26-971 | OPEN | 04/07/2026 | | 530 RACE ST | VEGETATION | This home needs to have the bush in front of the meter base trimmed or removed in order to replace the electric meter. | | |
| 4 | CODE ENFORCEMENT | 26-974 | OPEN | 04/08/2026 | | 17 FAIRVIEW AVE | TREES | Dead Pine tree located on property. | 04/08/2026 | Completed site visit and took pictures |

| | | | | | | | | | |
|-----------------------|--------|--------|------------|------------|----------------|---------------|---|------------|---|
| 5 CODE ENFORCEMENT | 26-982 | CLOSED | 04/10/2026 | 04/16/2026 | 30 S EIGHTH ST | TRASH IN YARD | Trash be piled up on the front yard falling over on to neighbor's property. Tire in front yard. | 04/16/2026 | Completed site visit. Left door tag on property to remove trash. |
| 6 CODE ENFORCEMENT | 26-983 | CLOSED | 04/13/2026 | 04/29/2026 | 546 PENNY LA | TRASH IN YARD | LARGE AMOUNTS OF TRASH PILED ON BACK DECK. DECK IS FALLING A PART. | 04/29/2026 | Spoke with property owner. House has been cleaned and is being put up for sale. No further action need. |

| | | | | | | | | | |
|--------------------|--------|--------|------------|------------|----------------|-------|--|------------|--|
| 7 CODE ENFORCEMENT | 26-990 | OPEN | 04/27/2026 | | 123 S 2nd St | OTHER | New tenant called and said there are no working smoke detectors in main area and one working smoke alarm in apartment. No fire extinguishers in the apartment. | 05/15/2026 | Inspection schedule for May 28th |
| 8 Electric | 26-942 | CLOSED | 03/04/2026 | 04/02/2026 | 318 N THIRD ST | OTHER | New 2-gang meter base is needed and SEU cable replaced. | 04/02/2026 | Violation Issued : V-260004 - Service Request Closed |

9 Electric

26-972

CLOSED

04/08/2026

05/18/2026

TRAFFIC SIGNAL

Chief received message from Linda Reid who was informed by a motorist that traffic light at Walnut and Main Street does not cycle properly at night. The motorist travels through the intersection about the same time frequently which is believed to be at approximately 2115hrs. The motorist seemed to believe it was a sensor issue. Police report #20260408M0008

05/18/2026

Armour and Sons was contacted about this traffic signal and scheduled to come out to investigate.

| | | | | | | | | | |
|------------------|--------|--------|------------|------------|-------------------|---------------------|---|------------|---|
| 10 Electric | 26-976 | CLOSED | 04/09/2026 | 05/06/2026 | | OTHER | Could someone please take the projection screen down and put it away before the Historical Committee meets on Monday at 4pm? Thank you! | 05/06/2026 | Work was completed |
| 11 Electric | 26-981 | CLOSED | 04/10/2026 | 04/13/2026 | 516 SPRING CT | STREET LIGHT REPAIR | Pole # 4-207 streetlight out, 312 Spruce | 04/13/2026 | Is repaired |
| 12 Electric | 26-988 | CLOSED | 04/22/2026 | 05/06/2026 | 620 W CHESTNUT ST | OTHER | Can someone please come and set up the screen for the projector today for PC meeting tonight? | 05/06/2026 | work was completed |
| 13 PARKS AND REC | 26-977 | CLOSED | 04/09/2026 | 04/14/2026 | | COURT MAINTENANCE | backfill the drop off area at the pickleball courts | 04/14/2026 | Put topsoil along the edge of the pickleball courts |

| | | | | | | | | | |
|----|---------------|--------|--------|------------|------------|-------|--|------------|------------------|
| 14 | PARKS AND REC | 26-978 | OPEN | 04/09/2026 | | OTHER | add stone to parking lot at the Pennridge Little League | | |
| 15 | PUBLIC WORKS | 26-956 | CLOSED | 03/17/2026 | 04/14/2026 | OTHER | The next time he is a Borough Hall, could you please ask Tom to bring up 1 case of copy paper from the downstairs staff area to the upstairs copier room? Thank you! | 04/14/2026 | Brought paper up |

16 PUBLIC WORKS 26-966 CLOSED 04/01/2026 04/01/2026

OTHER

This e-mail came in from the property owner: I have cardboards (no I cannot drop them off we are paying for pickup) that have been sitting out there since Friday. Yes we had road work done. But it was 1 day ...and no pick up all week. Also, I called about 6 months ago about sticks/ tree limbs pile....never picked up. They are on side of the side walk because we are next to a school in my yard. Please have these 2 things taken from our yard. Much appreciated

04/01/2026

Picked up the missed cardboard. The sticks need to be put on the chip schedule

| | | | | | | | | | | |
|----|--------------|--------|--------|------------|------------|----------------|-------|---|------------|--|
| 17 | PUBLIC WORKS | 26-968 | CLOSED | 04/06/2026 | 04/08/2026 | | OTHER | There is no hot water in the Borough Hall kitchen or in the bathroom in the upstairs admin area, even after running those sinks on 'hot' for several minutes. | 04/08/2026 | The plumber was in, and he needs to order parts for the system |
| 18 | PUBLIC WORKS | 26-969 | CLOSED | 04/06/2026 | 04/07/2026 | 250 N THIRD ST | OTHER | Truck missed their leaf pile. It's a small pile and it's located on Vine Street. Resident lives at corner of N 3rd and Vine. | 04/07/2026 | Picked up the missed leaf pile |

| | | | | | | | | | | |
|----|--------------|--------|--------|------------|------------|------------------|-------------|---|------------|--------------------------------|
| 19 | PUBLIC WORKS | 26-970 | CLOSED | 04/06/2026 | 04/07/2026 | 701 N SEVENTH ST | OTHER | Resident believes their leaf pile was missed. Pile is at the elementary school exit, where they normally put their sticks and leaves. | 04/07/2026 | Picked up the missed leaf pile |
| 20 | PUBLIC WORKS | 26-975 | CLOSED | 04/09/2026 | 04/09/2026 | 314 N SIXTH ST | INFORMATION | Resident says that after trash and recycling pickup, his bins are being left in the street and in his driveway, blocking parked cars. | 04/09/2026 | will talk to crew |

| | | | | | | | | | | |
|----|--------------|--------|--------|------------|------------|--------------|------------------------------------|--|------------|------------------|
| 21 | PUBLIC WORKS | 26-987 | OPEN | 04/21/2026 | | 311 s 9th st | BOROUGH BUILDING MAINTENANCE | the doors (both at the front and rear of the building) that face the public works building do not always latch when they close. Both doors expand/shrink with the weather. | | |
| 22 | PUBLIC WORKS | 26-989 | CLOSED | 04/23/2026 | 04/27/2026 | | BOROUGH BUILDNG CLEANING | Could you please ask Tom to mop the kitchen floor the next time he's at Borough Hall? Thank you!! | 04/27/2026 | Will talk to Tom |

| | | | | | | | | | |
|----|------------------------|--------|------------|------------|-------------------|----------------------|--|------------|--------------------------------|
| 23 | RECYCLING/TRASH 26-973 | CLOSED | 04/08/2026 | 04/09/2026 | 15 FAIRVIEW AVE | NO-PICK UP TRASH | Bulk item (love seat) was not picked up today. They had a boro toter and a bag of boro trash that were both taken. Will leave out for pick up. | 04/09/2026 | Picked up missed loveseat |
| 24 | RECYCLING/TRASH 26-979 | CLOSED | 04/10/2026 | 04/10/2026 | 424 DORCHESTER LA | NO-PICK UP RECYCLING | Recycling truck missed her cardboard this am. Please pick up. | 04/10/2026 | Picked up missed cardboard |
| 25 | RECYCLING/TRASH 26-980 | CLOSED | 04/10/2026 | 04/14/2026 | 868 NEIGHBORS WAY | NO-PICK UP TRASH | Bulk item (bar stool) was not picked up this week. Was next to their bag of boro trash. Will leave it out for pick up. | 04/14/2026 | Stool was not out when went by |

| | | | | | | | | | |
|----|------------------------|--------|------------|------------|-------------------|------------------|--|------------|------------------------|
| 26 | RECYCLING/TRASH 26-984 | CLOSED | 04/14/2026 | 04/14/2026 | 253 PARKRIDGE DR | NO-PICK UP TRASH | Boro toter not picked up today. The neighbors were both picked up and theirs was missed. Will leave out for pick up. | 04/14/2026 | Picked up missed trash |
| 27 | RECYCLING/TRASH 26-985 | CLOSED | 04/14/2026 | 04/14/2026 | 868 NEIGHBORS WAY | NO-PICK UP TRASH | Bar stool that was put out last week as a bulk item was still not picked up. Would like it picked up. | 04/14/2026 | Picked up stool |
| 28 | RECYCLING/TRASH 26-986 | CLOSED | 04/20/2026 | 04/27/2026 | 137 S THIRD ST | NO-PICK UP TRASH | Trash Toter Missed. Please pick up tomorrow. | 04/27/2026 | Picked up missed toter |

PLANNING & ZONING REPORT – April 2026

PLANNING COMMISSION

- Planning Commission met on April 22, 2026, to review the 135 S. Main St. Sketch Plan Application, discuss the Economic Development Plan Update, and receive research materials regarding Data Centers for future discussion.
- Researched and prepared a memo to Borough Council requesting authorization for the Planning Commission to begin discussions on a draft Data Center Ordinance.

ZONING HEARING BOARD

- No Zoning Hearing Board Meeting was held in April 2026.
- Received an application for 622 Race St. requesting a Special Exception. The application is scheduled for the June Zoning Hearing Board Meeting.

SUBDIVISION & LAND DEVELOPMENT

- 505 Constitution Ave. / Recycling Facility Traffic Study Report was submitted on May 11, 2026, and remains under review by Gilmore & Associates.
- PRA Well #10 is pending resubmission from the applicant with revised plans and is expected to proceed to the Zoning Hearing Board for variance approval.

PERMITS, BUILDING & ZONING

- A monthly report of permits issued in April 2026 is attached to this report.
- Staff continue to research and close out legacy escrow accounts for completed projects. Where necessary, project owners are completing outstanding work or inspections to allow for escrow release.
- Continued responding to resident and business inquiries regarding permit and zoning matters.
- Received U&O Applications for 1225 Tunnel Rd. and 520 Walnut St.

MEETINGS & TRAININGS

- Attended Planning Commission Meeting.
- Attended Planning & Zoning Committee Meeting.

BOROUGH OF PERKASIE
Building and Codes Department
Permit Issued For : April 2026

Building : Commercial

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|------------------------|---|---|-----------------|------------|--------|--------|------------|------------|
| 1 | 26-0107 33005160 | Commercial NonResidential Interior Alteration | STEWART LEE, PDG LLC | 515 W WALNUT ST | \$4,464.50 | \$4.50 | ACTIVE | 04/13/2026 | 04/14/2026 |
| 2 | 26-0130 33-005-438-012 | Commercial Deck/Patio | CHARLES PHILIP KULDA & AMY PATRICIA GWOZDECKE | 24 N EIGHTH ST | \$316.50 | \$4.50 | OPEN | 04/15/2026 | 04/16/2026 |
| | | | | | \$4,781.00 | \$9.00 | | | |

Building : Residential

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|----------------------|--|-----------------------------------|-------------------|-------------|---------|-----------------|------------|------------|
| 3 | 26-0009 33014043-020 | Residential Interior Alterations | BASEMENT GURUS LLC, DANIEL KELLY | 417 JULIANA WAY | \$1,839.50 | \$4.50 | OPEN | 01/08/2026 | 04/07/2026 |
| 4 | 26-0045 33006072 | Residential Deck/Patio | JAMES & JEANNE SCHLOTTER | 532 CALLOWHILL ST | \$524.50 | \$4.50 | OPEN | 02/18/2026 | 04/07/2026 |
| 5 | 26-0052 33013010-012 | Residential Additions or Enclosures | BRETT KING BUILDER-CONTRACTOR INC | 510 NOB HILL DR | \$508.50 | \$4.50 | ACTIVE | 03/05/2026 | 04/10/2026 |
| 6 | 26-0062 33010018 | Residential NonResidential Interior Alteration | GMF CONTRACTING-GRAHAM FERALIO | 410 E WALNUT ST | \$1,579.50 | \$4.50 | ACTIVE | 03/19/2026 | 04/16/2026 |
| 7 | 26-0088 33011120 | Residential Deck/Patio | FREED'S BUILDING N DECORATING | 472 DORCHESTER LA | \$401.82 | \$4.50 | ACTIVE | 03/27/2026 | 04/10/2026 |
| 8 | 26-0093 33001001 | Residential New Residential Structure | SAL LAPIO HOMES | 1201 JORDAN LA | \$2,551.25 | \$4.50 | ACTIVE | 04/08/2026 | 04/15/2026 |
| 9 | 26-0100 33009059 | Residential Roofing | SIGNATURE ROOFS | 300 SPRING LA | \$139.50 | \$4.50 | ACTIVE | 04/08/2026 | 04/08/2026 |
| 10 | 26-0103 33013012-016 | Residential Deck/Patio | MURPHY JAMES G | 519 LOMBARD ST | \$1,054.50 | \$4.50 | ACTIVE | 04/09/2026 | 04/13/2026 |
| 11 | 26-0106 33006143 | Residential Demolition - Accessory | JADON BORDNER | 423 N EIGHTH ST | \$58.50 | \$4.50 | OPEN | 04/09/2026 | 04/15/2026 |
| 12 | 26-0108 33004092 | Residential Roofing | PERKASIE BOROUGH | 501 S FOURTH ST | \$139.50 | \$4.50 | ACTIVE | 04/14/2026 | 04/15/2026 |
| 13 | 26-0111 33005092-002 | Residential Roofing | POWER HOME REMODELING | 311 S THIRD ST | \$139.50 | \$4.50 | ACTIVE | 04/14/2026 | 04/15/2026 |
| 14 | 26-0112 33015002-004 | Residential Roofing | TIMOTHY SCHAFFER ROOFING & SIDING | 524 CALLOWHILL ST | \$139.50 | \$4.50 | ACTIVE | 04/14/2026 | 04/15/2026 |
| 15 | 26-0128 33006144-011 | Residential Roofing | POWER HOME REMODELING | 864 NEIGHBORS WAY | \$139.50 | \$4.50 | ACTIVE | 04/15/2026 | 04/15/2026 |
| 16 | 26-0129 33009138 | Residential Roofing | POWER HOME REMODELING | 314 HAMPTON CIR | \$139.50 | \$4.50 | ACTIVE | 04/15/2026 | 04/15/2026 |
| 17 | 26-0136 33006191-014 | Residential Roofing | POWER HOME REMODELING | 534 PENNY LA | \$139.50 | \$4.50 | ACTIVE | 04/20/2026 | 04/20/2026 |
| 18 | 26-0146 33007032 | Residential POOL | Heritage Pools | 1105 N SEVENTH ST | \$504.50 | \$4.50 | PENDING PAYMENT | 04/23/2026 | 04/28/2026 |
| 19 | 26-0150 33005283 | Residential Roofing | BRIAN ALBURGER | 518 W MARKET ST | \$139.50 | \$4.50 | ACTIVE | 04/27/2026 | 04/27/2026 |
| | | | | | \$10,138.57 | \$76.50 | | | |

Electrical : Residential

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|----------------------|---------------------------------|---------------|----------------|------------|--------|-----------|------------|------------|
| 20 | 26-0114 33005180 | Residential Alteration | Ben Stutzman | 129 S FIFTH ST | \$258.50 | \$4.50 | COMPLETED | 04/14/2026 | 04/15/2026 |
| 21 | 26-0127 33003015-001 | Residential New Electrical Work | JR HUNSBERGER | 1225 TUNNEL RD | \$362.50 | \$4.50 | OPEN | 04/15/2026 | 04/15/2026 |
| | | | | | \$621.00 | \$9.00 | | | |

Mechanical : Residential

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|----------------------|----------------------------|-------------------------------|-------------------|------------|--------|-----------------|------------|------------|
| 22 | 26-0102 33007018 | Residential New Mechanical | J BRICK HEATING & COOLING LLC | 1104 N SEVENTH ST | \$304.50 | \$4.50 | PENDING PAYMENT | 04/09/2026 | 04/09/2026 |
| 23 | 26-0105 33009117 | Residential Alteration | MOYER & SON | 331 HAMPTON CIR | \$139.50 | \$4.50 | ACTIVE | 04/09/2026 | 04/13/2026 |
| 24 | 26-0133 33006123-001 | Residential Alteration | JnJ Environmental, inc. | 807 N RIDGE RD | \$139.50 | \$4.50 | OPEN | 04/17/2026 | 04/19/2026 |

| | | | | | | | | | | | |
|----|---------|----------|-------------|------------|------------------------------------|-------------|----------|---------|--------|------------|------------|
| 25 | 26-0140 | 33010235 | Residential | Alteration | C&C HEATING & AIR CONDITIONING INC | 359 KENT LA | \$139.50 | \$4.50 | ACTIVE | 04/21/2026 | 04/21/2026 |
| | | | | | | | \$723.00 | \$18.00 | | | |

OPEN BURN PERMIT : Residential

| Permit | Parcel | | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date | |
|--------|---------|----------|-------------|---------------------|------------------------------|-----------------|--------|--------|-----------------|------------|------------|
| 26 | 26-0132 | 33010159 | Residential | BONFIRE (OPEN BURN) | MOLLOY JOHN M & JACQUELINE H | 419 E MARKET ST | \$0.00 | | PENDING PAYMENT | 04/16/2026 | 04/16/2026 |
| | | | | | | | \$0.00 | | | | |

Plumbing : Residential

| Permit | Parcel | | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date | |
|--------|---------|--------------|-------------|------------|------------------------|----------------|----------|---------|-----------|------------|------------|
| 27 | 26-0091 | 33005538 | Residential | Alteration | RG WHITE LLC | 508 ARCH ST | \$254.50 | \$4.50 | ACTIVE | 04/02/2026 | 04/07/2026 |
| 28 | 26-0135 | 33001160 | Residential | Repair | IT LANDES | 629 RUSTIC DR | \$139.50 | \$4.50 | COMPLETED | 04/20/2026 | 04/20/2026 |
| 29 | 26-0137 | 33005602 | Residential | Repair | GOOD INC | 402 ARCH ST | \$139.50 | \$4.50 | COMPLETED | 04/21/2026 | 04/21/2026 |
| 30 | 26-0139 | 33013012-014 | Residential | Repair | Pressman Home Services | 520 LOMBARD ST | \$139.50 | \$4.50 | COMPLETED | 04/21/2026 | 04/21/2026 |
| | | | | | | | \$673.00 | \$18.00 | | | |

SIDEWALK : Residential

| Permit | Parcel | | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date | |
|--------|---------|--------------|-------------|-----------|---------------------------------|------------------|--------|--------|-----------|------------|------------|
| 31 | 26-0113 | 33013012-002 | Residential | Sidewalk | Q&E KEYSTONE MASONRY PENN, LLC | 325 S MAIN ST | \$0.00 | | ACTIVE | 04/14/2026 | 04/14/2026 |
| 32 | 26-0115 | 33005415 | Residential | Sidewalk | HENKELS & MCCOY, JEREMY BRINKER | 114 N NINTH ST | \$0.00 | | ACTIVE | 04/15/2026 | 04/15/2026 |
| 33 | 26-0144 | 33005419 | Residential | Repair | HENKELS & MCCOY, JEREMY BRINKER | 122 N NINTH ST | \$0.00 | | ACTIVE | 04/21/2026 | 04/21/2026 |
| 34 | 26-0151 | 33006159 | Residential | Sidewalk | HENKELS & MCCOY, JEREMY BRINKER | 802 N SEVENTH ST | \$0.00 | | ACTIVE | 04/29/2026 | 04/29/2026 |
| 35 | 26-0152 | 33006157 | Residential | Sidewalk | HENKELS & MCCOY, JEREMY BRINKER | 810 N SEVENTH ST | \$0.00 | | ACTIVE | 04/29/2026 | 04/29/2026 |
| 36 | 26-0153 | 33005416 | Residential | Sidewalk | HENKELS & MCCOY, JEREMY BRINKER | 116 N NINTH ST | \$0.00 | | ACTIVE | 04/29/2026 | 04/29/2026 |
| | | | | | | | \$0.00 | | | | |

STREET OPENING : Residential

| Permit | Parcel | | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date | |
|--------|---------|----------|-------------|-----------|---------------------------------|------------------|----------|--------|-----------|------------|------------|
| 37 | 26-0066 | 33006169 | Residential | ROAD CUT | UGI UTILITES INC | 500 N SEVENTH ST | \$175.00 | | ACTIVE | 03/20/2026 | 04/06/2026 |
| 38 | 26-0097 | 33005419 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 122 N NINTH ST | \$175.00 | | ACTIVE | 04/08/2026 | 04/08/2026 |
| 39 | 26-0098 | 33006194 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 607 N SEVENTH ST | \$175.00 | | ACTIVE | 04/08/2026 | 04/08/2026 |
| 40 | 26-0099 | 33005440 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 101 N NINTH ST | \$175.00 | | ACTIVE | 04/08/2026 | 04/08/2026 |
| 41 | 26-0116 | 33006188 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 505 N SEVENTH ST | \$175.00 | | ACTIVE | 04/15/2026 | 04/15/2026 |
| 42 | 26-0117 | 33006161 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 706 N SEVENTH ST | \$175.00 | | ACTIVE | 04/15/2026 | 04/15/2026 |
| 43 | 26-0118 | 33006201 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 707 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 44 | 26-0119 | 33006160 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 710 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 45 | 26-0120 | 33006202 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 711 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 46 | 26-0121 | 33006205 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 801 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 47 | 26-0122 | 33006159 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 802 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 48 | 26-0123 | 33006157 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 810 N SEVENTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 49 | 26-0124 | 33005416 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 116 N NINTH ST | \$175.00 | | OPEN | 04/15/2026 | 04/15/2026 |
| 50 | 26-0149 | 33005422 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 132 N NINTH ST | \$175.00 | | ACTIVE | 04/24/2026 | 04/27/2026 |

| | | | | | | | | | | |
|----|---------|--------------|-------------|----------|---------------------------------|-------------------|------------|--------|------------|------------|
| 51 | 26-0154 | 33007025 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 1018 N SEVENTH ST | \$175.00 | ACTIVE | 04/29/2026 | 04/29/2026 |
| 52 | 26-0155 | 33007023 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 1024 N SEVENTH ST | \$175.00 | ACTIVE | 04/29/2026 | 04/29/2026 |
| 53 | 26-0156 | 33007028-001 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 1025 N SEVENTH ST | \$175.00 | ACTIVE | 04/29/2026 | 04/29/2026 |
| 54 | 26-0157 | 33007031 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 1101 N SEVENTH ST | \$175.00 | ACTIVE | 04/29/2026 | 04/29/2026 |
| 55 | 26-0158 | 33010161 | Residential | ROAD CUT | HENKELS & MCCOY, JEREMY BRINKER | 351 E MARKET ST | \$175.00 | ACTIVE | 04/30/2026 | 04/30/2026 |
| | | | | | | | \$3,325.00 | | | |

Zoning : Commercial

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|------------------------|-----------------|---|----------------|------------|-----|----------|------------|------------|
| 56 | 26-0131 33-005-438-012 | Commercial Deck | CHARLES PHILIP KULDA & AMY PATRICIA GWOZDECKE | 24 N EIGHTH ST | \$100.00 | | OPEN | 04/15/2026 | 04/28/2026 |
| | | | | | | | \$100.00 | | |

Zoning : Residential

| Permit | Parcel | Work Desc | Applicant | Work Location | Permit Fee | UCC | Status | App. Date | Issue Date |
|--------|----------------------|--|------------------------------------|-------------------|------------|-----|------------|------------|------------|
| 57 | 25-0545 33014033 | Residential Accessory Structure | Webb Building Group | 35 S MAIN ST | \$100.00 | | OPEN | 10/20/2025 | 04/30/2026 |
| 58 | 26-0067 33013010-012 | Residential ADDITION | BRETT KING BUILDER-CONTRACTOR INC | 510 NOB HILL DR | \$100.00 | | ACTIVE | 03/20/2026 | 04/06/2026 |
| 59 | 26-0070 33010235 | Residential Deck | Ben Blackman Decks | 359 KENT LA | \$100.00 | | ACTIVE | 03/23/2026 | 04/06/2026 |
| 60 | 26-0085 33009075 | Residential ADDITION | Barry A. Cohen, Base Engineering | 212 SPRING LA | \$100.00 | | ACTIVE | 03/26/2026 | 04/06/2026 |
| 61 | 26-0089 33011120 | Residential Deck | FREED'S BUILDING N DECORATING | 472 DORCHESTER LA | \$100.00 | | ACTIVE | 03/27/2026 | 04/06/2026 |
| 62 | 26-0092 33006072 | Residential Patio Only | JAMES & JEANNE SCHLOTTER | 532 CALLOWHILL ST | \$100.00 | | APPROVED | 04/06/2026 | 04/20/2026 |
| 63 | 26-0094 33001001 | Residential New Single Family Dwelling | SAL LAPIO HOMES | 1201 JORDAN LA | \$200.00 | | ACTIVE | 04/08/2026 | 04/20/2026 |
| 64 | 26-0104 33013012-016 | Residential Patio Only | MURPHY JAMES G | 519 LOMBARD ST | \$100.00 | | ACTIVE | 04/09/2026 | 04/28/2026 |
| 65 | 26-0109 33009005-023 | Residential Patio Only | PFIEFFER, LAUREN & TARBET, ANDREW | 215 LAUREL LN | \$100.00 | | ACTIVE | 04/14/2026 | 04/29/2026 |
| 66 | 26-0125 33001112 | Residential Driveway | WENNER KENNETH H & LAURIE HOGAN-DR | 229 PARKRIDGE DR | \$100.00 | | ACTIVE | 04/15/2026 | 04/17/2026 |
| 67 | 26-0134 33006144-001 | Residential Shed | WALKER BRETT R & MICHELLE D | 805 CALLOWHILL ST | \$100.00 | | ACTIVE | 04/17/2026 | 04/20/2026 |
| | | | | | | | \$1,200.00 | | |

Total Permit Fees:

\$21,561.57

Total State UCC:

\$130.50



- 3850 Sierra Circle, Suite 100 | **Center Valley**, PA 18034 | P: 610.366.8064 | F: 610.366.0433
- 12 Terry Drive, Suite 205 | **Newtown**, PA 18940 | P: 215.369.3955 | F: 610.968.1829
- 65 E. Butler Avenue, Suite 100 | **New Britain**, PA 18901 | P: 215.345.4330 | F: 215.948.9943
- 401 Plymouth Road, Suite 150 | **Plymouth Meeting**, PA 19462 | P: 610.489.4949 | F: 610.489.8447
- One Penn Center at Suburban Station, 1617 JFK Blvd., Suite 425 | **Philadelphia**, PA 19103 | P: 215.687.4246 | F: 215.564.1780

MEMORANDUM

Date: April 29, 2026

To: Andrea Coaxum, Perkasio Borough Manager

From: Adrienne Blank, R.L.A.

cc: Cassandra Grillo, Zoning Officer and Code Enforcement Administrator
Jeffrey P. Garton, Esq., Borough Solicitor
Megan McShane, Perkasio Borough
Doug Rossino, P.E., Borough Engineer
Linda Reid, Assistant Borough Manager

Reference: April 22, 2026, Planning Commission Meeting Summary
G&A Project No. 9991013

I. Old Business

A. None

II. New Business

A. Sketch Plan Application for 135 S. Main Street

Project representatives provided the Planning Commission with an introduction of the proposed project which included a proposal to re-zone the portion of the site within the R-1A Single Family Residential Zoning District to the R-2 Two Family Zoning District. Representatives presented the sketch plan for the purpose of obtaining feedback. The plan proposes three (3) new twin buildings on the back of the lot, with parking, stormwater and associated improvements. A brief background was given regarding the residential conversion on this site. The applicant further explained that the big items include stormwater and parking onsite.

The applicant’s representatives addressed/discussed comments in the review letters.

General Planning Commission consensus was that the plan seemed a bit “tight” with too much proposed on the site. The applicant will need to address the various area and dimensional comments and resolve how the “public parking” will be addressed.

Public Comment:

Several neighbors addressed the Planning Commission regarding this project. Comments included:

1. A request to include landscaping such as boxwoods, ornamental trees, shrubs/hedge, groundcovers was made with low voltage lighting and residential walkways.
2. A question was raised whether tenants would have green spaces and where that would be.
3. A concern for traffic flow was raised regarding one entrance and headlight glaring into neighboring windows.
4. Flooding concerns were raised, and a fence was requested to buffer the new use.
5. Concern with additional traffic was raised including fire truck access with a request not to have construction work; saws/equipment noise at night.

B. Economic Development Plan Update presented by Gilmore

G&A representative Judy Stern Goldstein presented a Power Point Presentation on the Economic Development Plan update. The presentation included the purpose of the plan, funding, goals and objectives and key recommendations of the plan.

A motion was made to recommend the plan be sent to the Borough Council for adoption.

III. Other Business

Sharing information and news articles regarding Data Centers for future discussion.

The meeting adjourned at 8:50 pm.

PARKS AND RECREATION DEPARTMENT

MONTHLY REPORT

April 2026

RECREATION

- Zumba continues indoors at Perkasio Fire Hall. With slightly warmer weather registration has started to increase.
- Free Medicare workshop ran on April 21st with 9 pre-registered participants.
- Bucks County Tennis Association lessons started at Kulp Park on 4/7. Lessons run every Tuesday into the Fall and registration is still open for the later sessions.
- Upcoming Spring programs include annual spring Multi Sport Sunday program offered in Lenape Park starting in May. Parent and me class is already sold out with a waitlist.
- Camp registration started 2/1. Offering 19 different camps over an 8-week time frame this summer. Camps include theater, science, outdoor and new pickleball and Lego themed camps. As of April 30 there are approximately 150 participants registered for summer camps.
- Started work putting together calendar of programs and coordinating with different departments and local business to host free community programs during July's Park and Recreation Month.

PARK INFORMATION

- Continued work with Public Works, Electric, Borough engineers, and contractors on the Kulp Park baseball field improvement project. Construction started back up in early April with sod installation. Contractors due to return mid-May to complete netting installation and fence repair.
- Working with Park and Recreation Board and Police Department on the use of e-bikes in the parks and trails system along with new trail rules.
- Working with contractors to address tennis and pickleball court cracking for long term capital maintenance plan. Courts were fully renovated in 2022 and have seen very high usage.
- Submitted application for accessibility improvements at the Amphitheater through AARP Community Challenge grant in March. Announcements due in May.
- Submitted application for technological improvements at the Amphitheater through T-Mobile Hometown grant in March. Announcements due in May.
- Connecting with contractors for 2026 approved capital projects.
- Coordinating with American Ramp on the final ramp replacement needed for The Spine skatepark.
- Earth Day pop up event for Sunday, April 19th in Lenape Park was cancelled due to poor weather conditions.
- Working with Events Assistant for the organization of Jerry D. Kratz Community Garden Ribbon Cutting Ceremony on Wednesday, May 6th at 4:30pm. Public Works completed garden tilling and preparation for season and ribbon cutting.

MENLO AQUATICS CENTER

- Membership:
 - 2026 membership sales launched in August. As of 5/19/26 there are 855 memberships. 174 on payment plans.
- Total Staff hired for 2026 is 82. All staff training scheduled for May 16th and 17th. Additional CPR training for non-lifeguard staff scheduled for May 14th.
 - 8 Front Desk
 - 6 Supervisor, Assistant Supervisor and Head Guards
 - 66 Lifeguards

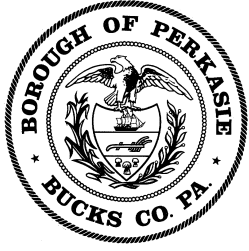
- 2 Assistant Swim Instructors
- Programming for 2026
 - Two of our three of our Menlo After Dark sponsors have been recruited. One additional sponsor is needed. Sponsorship is \$400.00.
 - Menlo will host second annual Carnival Day on Saturday, June 20th 1-4pm for its members, guests, and day pass visitors.
 - All 2026 programming has been scheduled and available online to view and/or register for.
- Social media and email marketing continues; social media marketing multiple times per week, email marketing 1-2 times per week.
- Marketing and Promotional Information
 - Digital advertising campaign starts April 15th. Emphasis on boosting membership and daily sales.
 - April media promotion was “Spring into Pool Season”. Drawing for a gift basket that includes passes to a Menlo After Dark Event.
- Schedule of Pool Improvements prior to 2026 season:
 - Installation of Water Mushroom – complete
 - Replacement of Comp and Leisure Backwash Valves - complete
 - Replacement of the Leisure Swirly Slide water circulation pump - complete
 - Replacement of the Leisure Activity Center water circulation pump - complete
 - Painting of the Pool Lobby (walls, beams, doors and trim) – complete
 - Purchase of additional chaises, tables, chairs and umbrellas – complete
- All pools scheduled to be open and filtering early May.
- Opening day is scheduled for Saturday, March 23rd with Penguin Plunge scheduled for 1:30pm.
- Menlo Aquatic Center hosted Open Houses from 6-8pm on April 28th and 30th

MEETINGS

- Met with possible new pickleball instructor – 4/6
- Earth Day Planning Meeting – 4/8
- Attended GTRP Funding Meeting – 4/10
- Attended Historical Committee Meeting – 4/13
- Met with Deep Run, Healthy Kids Running Series & attended PRPS ADA Website Webinar – 4/14
- Attended Menlo Building EAP Meeting – 4/15
- Met with DCNR Grant Administrator – 4/20
- Attended Open Space Webinar – 4/23

ADMINISTRATION

- Organized and sent weekly Perkasio E-Connection informational newsletter email blasts focusing on summer offerings through Park and Recreation. This communication is through MyRec Constant Contact and includes almost 7,000 active email accounts.
- Continued marketing efforts for Park and Recreation programming through both Facebook and Instagram including using reels, my story, and additions of music, link, and hashtags to grow social media following.
- Researching local parks and municipalities pavilion rental rules and policies.
- Started collecting content to the Perkasio Connection summer newsletter which is due to Hometown Press in early May.
- Working on coordinating the joint Community Day firework efforts between the Rotary, American Heritage, the Borough, and Celebration Fireworks Inc.



BOROUGH OF PERKASIE

MEMORANDUM

May 20, 2026

TO: Borough Council and Mayor Hollenbach

FROM: Lauren Moll, Director of Parks and Recreation

SUBJECT: Keystone Sport Construction Change Order

Construction for the current phase of improvements at Kulp Park began in late summer 2025 and has required careful coordination among multiple contractors, as well as the Perkasio Borough Public Works and Electric Departments.

During installation of the new LED field lighting in November 2025, the contractor was not able to fully access the outfield pole locations to drill for installation. As Council may recall the contractor encountered unforeseen soil conditions that required the use of a rock drilling attachment in order to properly and safely complete the work. Two locations of outfield fencing needed to be removed.

At one location our Public Works Department was able to remove two panels out of the fence easily, which has since been re-installed. The fencing at the second location needed to be cut and removed. Our field contractor, Keystone Sport Construction, has additional fencing work as part of their project scope and was able to incorporate fixing this area of outfield fencing into their schedule while completing other aspects of the project saving the Borough in paying for an additional mobilization fee.

The work associated with this change order has already been completed to maintain project momentum and protect the construction schedule. The cost of the change order is fully covered within the project's existing grant contingency funds through the Local Share Account (LSA) Statewide Program. Approval of the change order is included in the council packet as a formality required by the grant administrator to document the completed work.

Please let me know if you have any questions.

Sincerely,
Lauren Moll



CHANGE ORDER
Keystone Sports Construction
1100 Schell Ln, Suite 104
Phoenixville, PA 19460
Tel: 877-4074585 ♦ Fax: 484-930-0200

PROJECT: Borough of Perkasie - Kulp Park Baseball Field

CHANGE ORDER NUMBER: #1

DATE: Friday, May 8, 2026

ARCHITECT'S PROJECT NO.: 22-1205701

TO OWNER: Lauren Moll
 620 W Chestnut Street
 Perkasie, PA 18944

CONTRACT FOR: Fence Repair

The Contract is changed as follows:

| | |
|---|--|
| 1 | Repair 10 Linear Feet of Damaged 6' Tall Galvanized Fence. Includes Mesh, Top Rail, Tension Wire, and Associated Hardware. Existing Yellow Capping to be Reused. Pricing Based on Work Being Performed While On Site Handling Other Fence Work. If Additional Mobilization is Required an Additional Cost will be Added to this Change Order |
|---|--|

APPROVED: 

Not valid until signed by the Owner and Contractor.

| | |
|---|---------------|
| The original (Contract Sum) was | \$ 428,083.96 |
| Net change by previously authorized Change orders | \$ - |
| The (Contract Sum) prior to this Change order was | \$ 428,083.96 |
| The (Contract Sum) will be (increased) by this Change Order | \$ 1,385.68 |
| The new (Contract Sum) including this Change order will be | \$ 429,469.64 |

The Contract Time will be (increased) by 0.5 Days

Keystone Sports Construction

CONTRACTOR
 1100 Schell Ln, Suite 104, Phoenixville, PA 19460

 Address

Borough of Perkasie

OWNER
 620 W. Chestnut Street, Perkasie, PA 18944

 Address

BY Dedrick Bates

BY **ANDREA L. COAXUM**

DATE

DATE **5/20/24**

RESOLUTION #2026-35

**A RESOLUTION OF THE BOROUGH OF PERKASIE
APPOINTMENT TO FILL BOROUGH COUNCIL VACANCY**

WHEREAS, a vacancy was created on Borough Council by the resignation of Third Ward Representative Collin Garr effective May 4, 2026; and

WHEREAS, Borough Council has thirty days from the date a vacancy is created on Council to fill that vacancy; and

WHEREAS, Borough Council advertised for applicants from the Third Ward to fill the vacancy and considered qualified applicants.

NOW THEREFORE BE IT RESOLVED that the Perkasio Borough Council at its meeting of May 26, 2026 appointed _____ of _____, Perkasio to Borough Council as a Third Ward representative to serve until a successor is elected at the next municipal election in November, 2027.

RESOLVED, this 26th day of May, 2026.

ATTEST:

BOROUGH OF PERKASIE:

Andrea L. Coaxum, Secretary

By: _____
Robin Schilling, Council President

**PERKASIE BOROUGH
RESOLUTION 2026-36**

**APPOINTING LINDA REID AS ACTING BOROUGH MANAGER
AND INTERIM BOROUGH SECRETARY**

WHEREAS, it is the desire of Council to appoint Linda Reid as Acting Borough Manager effective on June 1, 2026; and

WHEREAS, it is the desire of Council to appoint Linda Reid as Interim Borough Secretary, effective June 1, 2026 pending the engagement of a permanent Borough Manager; and

WHEREAS, Andrea L. Coaxum, the outgoing Borough Manager has been performing the duties of Borough Secretary beginning January 1, 2014; and

WHEREAS, Andrea L. Coaxum's last day of employment with the Borough will be May 29, 2026.

BE IT HEREBY RESOLVED that Linda Reid is appointed as Acting Borough Manager and is officially appointed as Borough Secretary, as of June 1, 2026.

BE IT ALSO RESOLVED that Andrea L. Coaxum shall be removed from the position of Borough Secretary as of May 29, 2026.

THIS RESOLUTION IS ADOPTED THIS 26th DAY of MAY 2026

ATTEST:

PERKASIE BOROUGH:

Andrea L. Coaxum, Secretary

Robin Schilling, Council President

**PERKASIE BOROUGH
RESOLUTION NO. 2026-37**

**A RESOLUTION OF THE PERKASIE BOROUGH COUNCIL
APPROVING THE ENGAGEMENT OF ANDREA L. COAXUM AS AN
INDEPENDENT CONTRACTOR AND APPROVING THE CONSULTING
AGREEMENT BETWEEN PERKASIE BOROUGH AND ANDREA L.
COAXUM AND AUTHORIZING THE PRESIDENT OF THE PERKASIE
BOROUGH COUNCIL TO EXECUTE THE CONSULTING
AGREEMENT ON BEHALF OF PERKASIE BOROUGH**

WHEREAS, Andrea L. Coaxum was employed by Perkasio Borough as Borough Manager for a period in excess of ten (10) years and her service as Borough Manager will end on or about May 29, 2026; and

WHEREAS, Perkasio Borough desires to engage Andrea L. Coaxum as an independent contractor, to provide consulting services to the Borough during the transition period to a new Borough Manager; and

WHEREAS, the Borough Council has determined that it is in the best interest of the Borough to approve the engagement of Andrea L. Coaxum as an independent contractor related to consulting services to the Borough during the transition period to a new Borough Manager and the approval of the Consulting Agreement with Andrea L. Coaxum.

NOW THEREFORE BE IT RESOLVED that the Perkasio Borough Council approves and accepts, by adoption of this Resolution, the retention of Andrea L. Coaxum as an independent contractor related to consulting services to the Borough during the transition period to a new Borough Manager and approves the Consulting Agreement with Andrea L. Coaxum.

BE IT FURTHER RESOLVED that the Council President is authorized to execute the Consulting Agreement on behalf of Perkasio Borough.

THIS RESOLUTION WAS DULY ADOPTED by the Borough Council of Perkasio

Borough on the 26th day of May, 2026.

ATTEST:

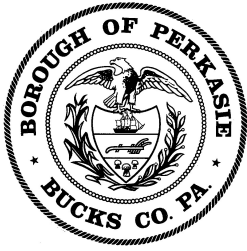
BOROUGH OF PERKASIE:

By: _____

By: _____
Robin Schilling, Council President

Name: _____

Title: _____



BOROUGH OF PERKASIE

INTER-OFFICE MEMORANDUM

TO: Perkasio Borough Council

FROM: Linda Reid, Assistant Borough Manager

DATE: May 22nd, 2026

SUBJECT: Lauren Bahry – Promotion to Events Coordinator

This memo recommends that Lauren Bahry, who currently works as the Borough's Part-Time Events Assistant, is promoted to Part-Time Events Coordinator.

Lauren began working for Perkasio Borough in June, 2025. In her time here, Lauren has demonstrated the ability to manage the delivery of the Borough's special community events. She has assumed management of all aspects of the events, recommending and implementing enhancements to visitor experience, and driving stronger organization and efficiencies in working practices. She ably manages the relationships with suppliers, vendors, visitors and partners. She manages a number of occasional Part Time Events As-Needed staff members and many event volunteers. Lauren has solicited and managed sponsorships, and donations to the Borough special events in 2026 are at a record high. Lauren is personable, a good team member, and has indicated her enjoyment for the role.

In addition, and during the transition to a new Borough Manager, Lauren has agreed to take on more responsibility and more hours to provide additional support for certain Economic Development activities and to manage a number of Borough communication projects. I estimate that Lauren will increase her hours from 20-25 hours a week to 27-30 hours per week.

I recommend that Borough Council consider promoting Lauren Bahry to Special Events Coordinator and increasing her hourly rate from \$24.04 per hour to \$27.00 per hour, effective June 1st, 2026.

Selecting on ACCT from 301 to 310

| <u>ACCOUNT DESCRIPTION</u> | <u>ESTIMATED REVENUE</u> | <u>YEAR-TO-DATE REVENUE</u> | <u>ACTUAL YTD % REALIZED</u> |
|--|--------------------------|-----------------------------|------------------------------|
| 01.301.100 Real Estate Taxes- Current Year's Levy | 452,835.00 | 53,302.30 | 11.77 |
| 01.301.200 Real Estate Taxes - Prior Year's Levy | 2,000.00 | 1,019.90 | 51.00 |
| 01.301.300 Real Estate Taxes - Delinquent | 2,000.00 | 12.51 | 0.63 |
| 01.301.600 Real Estate Taxes - Interim | 3,500.00 | | |
| 01.310.100 Real Estate Transfer Tax | 225,000.00 | 26,675.64 | 11.86 |
| 01.310.200 Earned Income Tax | 1,920,000.00 | 360,072.81 | 18.75 |
| 01.310.500 Local Services Tax | 110,000.00 | 27,368.56 | 24.88 |
| 01.310.700 Mechanical Device Fee | 500.00 | 370.00 | 74.00 |
| Total for Fund: 01 (General Fund) | 2,715,835.00 | 468,821.72 | 17.26 |
| 14.301.100 Real Estate Taxes - Current Year's Levy | 143,001.00 | 17,939.18 | 12.54 |
| 14.301.200 Real Estate Taxes - Prior Year's Levy | 1,000.00 | 321.96 | 32.20 |
| 14.301.300 Real Estate Taxes- Delinquent | | 3.98 | |
| 14.301.600 Real Estate Taxes - Interim | | 35.51 | |
| Total for Fund: 14 (Fire Tax Protection Fund) | 144,001.00 | 18,300.63 | 12.71 |
| 15.301.100 Real Estate Taxes - Current Year's Levy | 286,001.00 | 35,877.71 | 12.54 |
| 15.301.200 Real Estate Taxes - Prior Year's Levy | 1,000.00 | 643.93 | 64.39 |
| 15.301.300 Real Estate Taxes- Delinquent | 900.00 | 7.95 | 0.88 |
| 15.301.600 Real Estate Taxes - Interim | 2,000.00 | 71.01 | 3.55 |
| Total for Fund: 15 (Road Improvements Fund) | 289,901.00 | 36,600.60 | 12.63 |
| Report Totals | 3,149,737.00 | 523,722.95 | 16.63 |

**BUCKS COUNTY RECORDER OF DEEDS
 LOCAL REALTY TRANSFER TAX DISTRIBUTION - DETAIL
 FOR THE PERIOD FROM APRIL 1, 2026 TO APRIL 30, 2026**

PERKASIE BOROUGH

| Account Description Direct / Indirect Party Name | Inst Type | Ref Num | Inst Number | Date Rec | Tax Basis | Fee ID | Tax Collected |
|--|-----------|---------|--|------------|-----------|--------|------------------|
| TO: | | | | | | | |
| PERKASIE BOROUGH P.O. BOX 96 PERKASIE, PA 18944-0096 | | | | | | | |
| PERKASIE BOROUGH | | | | | | | |
| CHAPMAN, MICHAEL NICE, EVAN | DEED | 1478603 | 2026014165 | 04/01/2026 | 450000.00 | MTAX | 2,250.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-016-009--002- | | | | |
| STRAWSER, CATHERINE HEIMER, KYLE | DEED | 1478682 | 2026014240 | 04/02/2026 | 475000.00 | MTAX | 2,375.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-007-021-- | | | | |
| TAYLOR, ANNA R BURGER, PAUL R | DEED | 1479905 | 2026015526 | 04/09/2026 | 425000.00 | MTAX | 2,125.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-012-002-- 33-012-011--006- | | | | |
| COOK, DENNIS LEE LAGUARDIA, MICHAEL | DEED | 1480628 | 2026016285 | 04/14/2026 | 351000.00 | MTAX | 1,755.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-009-010-- | | | | |
| CHIAZZA, BERNICE TOLER, JOHN W | DEED | 1481303 | 2026016982 | 04/17/2026 | 275700.00 | MTAX | 1,378.50 |
| | | | PARCEL IDENTIFICATION NUMBER 33-005-230-- | | | | |
| ROSANELLI, ANTHONY J BRACE, JEANNETTE | DEED | 1482251 | 2026018002 | 04/23/2026 | 395000.00 | MTAX | 1,975.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-010-203-- | | | | |
| WEAVER, ALAN BROBERG, CHRISTINE E | DEED | 1482618 | 2026018384 | 04/27/2026 | 705000.00 | MTAX | 3,525.00 |
| | | | PARCEL IDENTIFICATION NUMBER 33-004-053-- 33-004-044-- | | | | |
| PERKASIE BOROUGH TOTAL | | | | | | | 15,383.50 |
| PERKASIE BOROUGH TOTAL | | | | | | | 15,383.50 |
| COMMISSION ON COLLECTIONS | | | | | | | 307.67 |
| DISTRIBUTION | | | | | | | 15,075.83 |

**BUCKS COUNTY RECORDER OF DEEDS
 LOCAL REALTY TRANSFER TAX DISTRIBUTION - DETAIL
 FOR THE PERIOD FROM APRIL 1, 2026 TO APRIL 30, 2026**

REPORT TOTALS

| Account Description Direct / Indirect Party Name | Inst Type | Ref Num | Inst Number | Date Rec | Tax Basis | Fee ID | Tax Collected |
|---|-----------|---------|-------------|----------|-----------|----------------------------------|------------------|
| REPORT TOTAL | | | | | | | |
| | | | | | | TOTAL COLLECTIONS | 15,383.50 |
| | | | | | | COMMISSION ON COLLECTIONS | 307.67 |
| | | | | | | TOTAL DISTRIBUTION | 15,075.83 |

| |
|---|
| Statement of Revenues & Expenditures |
|---|

BOROUGH OF PERKASIE
For Period Ending 04/30/2026

| | <u>Annual Budget</u> | <u>Current Period</u> | <u>Year To Date</u> | <u>Budget Remaining</u> | <u>% Used</u> | <u>Prior Year To Date</u> |
|---|----------------------|-----------------------|---------------------|-------------------------|---------------|---------------------------|
| GRAND TOTAL - REVENUE | \$ 27,063,090 | \$ 2,082,367 | \$ 8,068,387 | \$ 18,994,703 | 30% | \$ 6,892,399 |
| GRAND TOTAL - EXPENSE | \$ 26,829,281 | \$ 2,319,655 | \$ 7,367,967 | \$ 19,461,314 | 27% | \$ 6,149,946 |
| GRAND TOTAL - NET REVENUE OVER / (UNDER) EXPENSE | | | \$ 700,420 | | | \$ 742,453 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|------------|--------------------------------|---------------|----------------|--------------|--------|------------------|--------------------|
| 01.301.100 | Real Estate Taxes- Current Ye | 452,835.00 | 53,302.30 | 53,302.30 | 11.77 | 399,532.70 | 55,651.92 |
| 01.301.200 | Real Estate Taxes - Prior Year | 2,000.00 | 434.78 | 1,019.90 | 51.00 | 980.10 | 54.55- |
| 01.301.300 | Real Estate Taxes - Delinquen | 2,000.00 | 12.51 | 12.51 | 0.63 | 1,987.49 | 202.81 |
| 01.301.600 | Real Estate Taxes - Interim | 3,500.00 | | | | 3,500.00 | 209.77- |
| 01.310.100 | Real Estate Transfer Tax | 225,000.00 | 10,368.82 | 26,675.64 | 11.86 | 198,324.36 | 43,779.90 |
| 01.310.200 | Earned Income Tax | 1,920,000.00 | 124,905.92 | 360,072.81 | 18.75 | 1,559,927.19 | 347,770.65 |
| 01.310.500 | Local Services Tax | 110,000.00 | 10,075.67 | 27,368.56 | 24.88 | 82,631.44 | 19,773.48 |
| 01.310.700 | Mechanical Device Fee | 500.00 | | 370.00 | 74.00 | 130.00 | 370.00 |
| 01.321.610 | Solicitation Permits | 7,000.00 | 1,225.00 | 1,850.00 | 26.43 | 5,150.00 | 1,475.00 |
| 01.321.611 | Event Program Revenue | | 1,098.00 | 1,448.00 | | 1,448.00- | |
| 01.321.800 | Cable Television Franchise Fe | 150,000.00 | | | | 150,000.00 | |
| 01.322.600 | Cut Fees | 6,000.00 | 2,275.00 | 12,425.00 | 207.08 | 6,425.00- | 875.00 |
| 01.331.100 | District Court | 8,000.00 | 288.61 | 1,081.83 | 13.52 | 6,918.17 | 1,519.51 |
| 01.331.110 | Vehicle - Parking Violations | 750.00 | 250.00 | 770.00 | 102.67 | 20.00- | 460.00 |
| 01.331.130 | State Police Fines | 3,500.00 | | | | 3,500.00 | |
| 01.331.300 | County Fines | 5,000.00 | 223.99 | 2,453.03 | 49.06 | 2,546.97 | 2,303.97 |
| 01.332.100 | Restitution | 1,000.00 | 33.33 | 99.99 | 10.00 | 900.01 | 85.00 |
| 01.341.100 | Interest Earnings | 40,000.00 | 1,167.83 | 7,994.11 | 19.99 | 32,005.89 | 11,202.74 |
| 01.342.100 | Rent of Borough Hall Offices | 70,479.00 | 5,841.50 | 23,366.00 | 33.15 | 47,113.00 | 22,808.00 |
| 01.342.200 | Menlo House Rent | 15,978.00 | 1,025.00 | 4,100.00 | 25.66 | 11,878.00 | 4,100.00 |
| 01.342.300 | Parking Lot Rental | 4,800.00 | | 4,800.00 | 100.00 | 0.00 | 4,800.00 |
| 01.342.530 | Cell Tower Revenue | 73,000.00 | 5,794.45 | 25,049.33 | 34.31 | 47,950.67 | 26,402.53 |
| 01.342.560 | Electric Department Service Ct | 130,000.00 | | 32,500.00 | 25.00 | 97,500.00 | 32,500.00 |
| 01.342.570 | Real Estate Tax Reimbursemei | 3,100.00 | | | | 3,100.00 | |
| 01.342.580 | Live Scan Reimbursements - C | 30,000.00 | 32,776.11 | 32,776.11 | 109.25 | 2,776.11- | 31,648.06 |
| 01.342.590 | Worker's Comp Reimbursemer | 6,000.00 | | | | 6,000.00 | |
| 01.354.023 | Police Grant - SCIP - Cmmty. F | 109,614.00 | | 26,667.54 | 24.33 | 82,946.46 | 23,146.20- |
| 01.355.010 | Public Utility Realty Tax | 2,200.00 | | | | 2,200.00 | |
| 01.355.040 | Alcoholic Beverages Licenses | 800.00 | | 800.00 | 100.00 | 0.00 | 800.00 |
| 01.355.050 | Gen Muni Pension State Aid- N | 75,498.00 | | | | 75,498.00 | |
| 01.355.051 | Gen Muni Pension State Aid- U | 233,522.00 | | | | 233,522.00 | |
| 01.355.070 | Foreign Fire Insurance Premiu | 62,000.00 | | | | 62,000.00 | |
| 01.359.100 | BCHA Payment in Lieu of Ta | 32,710.00 | | | | 32,710.00 | |
| 01.361.200 | Escrow Admin. Fees | 10,000.00 | 1,403.89 | 4,827.30 | 48.27 | 5,172.70 | 5,449.68 |
| 01.361.300 | Subdivision and Land Developr | 5,000.00 | 500.00 | 1,875.00 | 37.50 | 3,125.00 | |
| 01.361.330 | Zoning Permits | 8,000.00 | 1,950.00 | 3,575.00 | 44.69 | 4,425.00 | 6,045.00 |
| 01.361.340 | Zoning Hearing Fees | 7,000.00 | | | | 7,000.00 | |
| 01.361.500 | Sale of Maps and Publications | 200.00 | | 10.00 | 5.00 | 190.00 | |
| 01.361.800 | Deed Registrations | 750.00 | 20.00 | 90.00 | 12.00 | 660.00 | 200.00 |
| 01.362.100 | Contracted Police Services - S | 1,530,552.00 | 127,546.00 | 510,184.00 | 33.33 | 1,020,368.00 | 481,300.00 |
| 01.362.110 | Police Reports | 2,000.00 | 145.00 | 715.00 | 35.75 | 1,285.00 | 1,080.00 |
| 01.362.120 | Police Overtime Reimbursemei | 1,000.00 | | 1,216.34 | 121.63 | 216.34- | 372.72 |
| 01.362.130 | K-9 Contributions | 500.00 | | 250.00 | 50.00 | 250.00 | 501.00 |
| 01.362.135 | Police Contributions-Other | 500.00 | | | | 500.00 | 300.00 |
| 01.362.140 | School Crossing Guards - Pen | 45,000.00 | | | | 45,000.00 | |
| 01.362.400 | UCC Fees | 850.00 | 121.50 | 310.50 | 36.53 | 539.50 | 306.50 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|-----------------------|-------------------------------|---------------------|-------------------|---------------------|--------------|---------------------|---------------------|
| 01.362.410 | Building Permits | 100,000.00 | 16,993.81 | 34,178.97 | 34.18 | 65,821.03 | 44,552.71 |
| 01.363.510 | Contracted Snow Removal for I | 10,237.00 | | | | 10,237.00 | |
| 01.367.140 | Pavilion Rental Fees | 6,000.00 | 305.00 | 1,940.00 | 32.33 | 4,060.00 | 1,720.00 |
| 01.367.150 | Field Usage Fees | 1,500.00 | | 250.00 | 16.67 | 1,250.00 | 250.00 |
| 01.367.160 | Amphitheater Rental & Sponso | | | 8,400.00 | | 8,400.00- | |
| 01.367.170 | Recreation Sponsor Program | 1,200.00 | | 400.00 | 33.33 | 800.00 | 400.00 |
| 01.367.200 | Recreation Program Fees | 70,000.00 | 9,770.00 | 36,750.00 | 52.50 | 33,250.00 | 33,629.67 |
| 01.367.201 | Special Events Revenue | 50,000.00 | 11,835.00 | 40,350.00 | 80.70 | 9,650.00 | 32,493.75 |
| 01.367.202 | Lucky Ducky Derby Revenue | 600.00 | | | | 600.00 | |
| 01.367.206 | Yard Sale Space Sales | 200.00 | 55.00 | 55.00 | 27.50 | 145.00 | 40.00 |
| 01.367.207 | Basketball League - Adult | 9,300.00 | | | | 9,300.00 | 125.00 |
| 01.367.300 | Amusement Park/Ski Tickets | 1,000.00 | | | | 1,000.00 | |
| 01.367.500 | Flags-Memorial & Other | 1,500.00 | | 700.00 | 46.67 | 800.00 | |
| 01.387.000 | Donations | 500.00 | | | | 500.00 | 1,000.00 |
| 01.388.000 | Police - Miscellaneous Revenu | | 350.00 | 1,775.00 | | 1,775.00- | 1,625.00 |
| 01.389.100 | Miscellaneous Revenue | 1,000.00 | 1,500.00 | 1,578.82 | 157.88 | 578.82- | 93.00 |
| 01.390.300 | Insurance-(RSF) Credits & Div | 118,547.00 | 7,534.23 | 30,136.92 | 25.42 | 88,410.08 | 25,701.75 |
| 01.391.200 | Insurance Reimbursement | | | 36,254.48 | | 36,254.48- | |
| 01.392.070 | Transfer from Electric Fund | 2,834,000.00 | 236,167.00 | 944,668.00 | 33.33 | 1,889,332.00 | 903,804.00 |
| 01.395.000 | Refunds of Prior Years' Expen | 1,000.00 | | 377.72 | 37.77 | 622.28 | |
| Total Revenues | | 8,604,722.00 | 667,295.25 | 2,307,870.71 | 26.82 | 6,296,851.29 | 2,126,107.83 |
| 01.400.105 | Council Salaries | 22,500.00 | 1,874.97 | 7,499.88 | 33.33 | 15,000.12 | 9,247.16 |
| 01.400.192 | FICA | 1,721.00 | 143.46 | 573.75 | 33.34 | 1,147.25 | 707.45 |
| 01.400.420 | Dues, Subscriptions & Member | 250.00 | 120.00 | 320.00 | 128.00 | 70.00- | 200.00 |
| 01.400.460 | Meetings & Conferences | 1,000.00 | | 60.00 | 6.00 | 940.00 | 200.00 |
| 01.401.105 | Mayor's Salary | 2,500.00 | 208.33 | 833.32 | 33.33 | 1,666.68 | 1,041.65 |
| 01.401.110 | Manager Salary | 164,140.00 | 12,510.77 | 46,289.81 | 28.20 | 117,850.19 | 51,873.11 |
| 01.401.112 | Manager Support Salary | 78,366.00 | 5,989.73 | 22,461.78 | 28.66 | 55,904.22 | 25,587.53 |
| 01.401.192 | FICA | 18,743.00 | 1,420.79 | 5,686.69 | 30.34 | 13,056.31 | 6,215.71 |
| 01.401.196 | Health Insurance Premiums | 52,283.00 | 4,238.57 | 16,954.28 | 32.43 | 35,328.72 | 19,892.36 |
| 01.401.198 | Life, AD&D, & LTD Premiums | 1,532.00 | 128.73 | 518.08 | 33.82 | 1,013.92 | 462.12 |
| 01.401.199 | Dental & Vision Premiums | 4,164.00 | 337.68 | 1,350.72 | 32.44 | 2,813.28 | 1,651.90 |
| 01.401.324 | Telephone/Technology Allow | 3,000.00 | 250.00 | 1,000.00 | 33.33 | 2,000.00 | 1,250.00 |
| 01.401.353 | Insurance Surety & Fidelity | 1,250.00 | 1,250.00 | 1,250.00 | 100.00 | 0.00 | 1,250.00 |
| 01.401.420 | Dues, Subscriptions & Member | 4,000.00 | 1,383.00 | 3,054.20 | 76.36 | 945.80 | 2,900.50 |
| 01.401.460 | Meetings and Conferences | 6,000.00 | 96.79 | 554.29 | 9.24 | 5,445.71 | 1,110.58 |
| 01.402.110 | Finance Director Salary | 118,686.00 | 9,091.22 | 33,637.53 | 28.34 | 85,048.47 | 36,973.97 |
| 01.402.112 | Finance Staff Salaries | 106,475.00 | 7,594.20 | 29,598.48 | 27.80 | 76,876.52 | 32,560.83 |
| 01.402.192 | FICA | 17,225.00 | 1,253.06 | 5,112.58 | 29.68 | 12,112.42 | 5,535.33 |
| 01.402.196 | Health Insurance Premiums | 58,154.00 | 4,715.19 | 18,860.79 | 32.43 | 39,293.21 | 16,026.75 |
| 01.402.198 | Life, AD&D & LTD Premiums | 1,416.00 | 169.52 | 683.76 | 48.29 | 732.24 | 470.20 |
| 01.402.199 | Dental and Vision Premiums | 6,186.00 | 501.69 | 2,006.76 | 32.44 | 4,179.24 | 2,123.58 |
| 01.402.260 | Minor Office Equipment | 800.00 | | | | 800.00 | |
| 01.402.311 | Auditing Services | 30,000.00 | 13,680.00 | 13,680.00 | 45.60 | 16,320.00 | 10,200.00 |
| 01.402.353 | Finance Insurance Surety & Fi | 1,250.00 | | | | 1,250.00 | |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|------------|----------------------------------|---------------|----------------|--------------|--------|------------------|--------------------|
| 01.402.420 | Dues, Subscriptions & Member | 150.00 | | 85.00 | 56.67 | 65.00 | 85.00 |
| 01.402.460 | Meetings & Conferences | 4,000.00 | 506.55 | 1,531.62 | 38.29 | 2,468.38 | 450.00 |
| 01.403.105 | Tax Collector Wages | 26,168.00 | 3,312.00 | 3,312.00 | 12.66 | 22,856.00 | 3,408.00 |
| 01.403.116 | Earned Income Tax Collection | 24,000.00 | 1,573.18 | 7,648.64 | 31.87 | 16,351.36 | 7,488.15 |
| 01.403.117 | Local Service Tax Collection C | 1,800.00 | 175.56 | 602.59 | 33.48 | 1,197.41 | 502.49 |
| 01.403.192 | FICA | 2,002.00 | 253.38 | 285.20 | 14.25 | 1,716.80 | 307.84 |
| 01.403.215 | Postage | 1,000.00 | | 933.79 | 93.38 | 66.21 | 860.82 |
| 01.403.342 | Printing | 700.00 | | 527.00 | 75.29 | 173.00 | 526.88 |
| 01.403.353 | Tax Collector Public Official Bo | 250.00 | | | | 250.00 | |
| 01.404.310 | Solicitor Professional Services | 55,000.00 | 5,116.75 | 15,110.75 | 27.47 | 39,889.25 | 15,076.00 |
| 01.405.112 | Administrative Staff Salaries | 69,168.00 | 5,320.62 | 19,686.25 | 28.46 | 49,481.75 | 21,175.23 |
| 01.405.190 | Medical/Rx Copays | 3,500.00 | 291.67 | 1,166.68 | 33.33 | 2,333.32 | 1,083.32 |
| 01.405.192 | FICA | 5,291.00 | 389.04 | 1,550.94 | 29.31 | 3,740.06 | 1,664.94 |
| 01.405.196 | Health Insurance Premiums | 31,530.00 | 2,562.38 | 10,249.52 | 32.51 | 21,280.48 | 12,025.73 |
| 01.405.198 | Life, AD&D & LTD Premiums | 490.00 | 60.43 | 243.52 | 49.70 | 246.48 | 165.84 |
| 01.405.199 | Dental and Vision Premiums | 2,379.00 | 192.96 | 771.84 | 32.44 | 1,607.16 | 943.97 |
| 01.405.210 | Office Supplies | 6,000.00 | 356.84 | 1,417.32 | 23.62 | 4,582.68 | 3,504.32 |
| 01.405.215 | Postage | 5,000.00 | 1,096.52 | 1,974.56 | 39.49 | 3,025.44 | 1,161.66 |
| 01.405.231 | Fuel | 300.00 | 24.39 | 78.51 | 26.17 | 221.49 | 30.81 |
| 01.405.250 | Vehicle Maintenance | 500.00 | | 138.60 | 27.72 | 361.40 | |
| 01.405.260 | Minor Office Equipment | 500.00 | | | | 500.00 | 214.98 |
| 01.405.321 | Telephone | 8,000.00 | 80.02 | 3,509.68 | 43.87 | 4,490.32 | 3,169.00 |
| 01.405.324 | Wireless Telephone | | 60.96- | 60.96- | | 60.96 | |
| 01.405.341 | Advertising | 4,000.00 | 94.38- | 649.84 | 16.25 | 3,350.16 | 208.76 |
| 01.405.342 | Printing and Publications | 3,000.00 | 1,805.00 | 3,866.80 | 128.89 | 866.80- | 4,068.52 |
| 01.405.343 | Ordinance Codification | 2,500.00 | | | | 2,500.00 | |
| 01.405.420 | Dues, Subscriptions & Member | 2,000.00 | 416.11 | 1,821.11 | 91.06 | 178.89 | 1,343.00 |
| 01.405.450 | Contracted Services | 27,500.00 | 2,483.37 | 13,547.48 | 49.26 | 13,952.52 | 12,690.66 |
| 01.405.451 | Contracted Payroll Services | 13,500.00 | 730.60 | 4,309.30 | 31.92 | 9,190.70 | 4,355.90 |
| 01.405.452 | Contracted IT/Networking Serv | 33,873.00 | 4,265.81 | 8,391.63 | 24.77 | 25,481.37 | 10,282.61 |
| 01.405.453 | Web Design/Maintenance | 3,600.00 | | | | 3,600.00 | |
| 01.405.460 | Meetings and Conferences | 1,000.00 | | 193.52 | 19.35 | 806.48 | 303.69 |
| 01.406.430 | Real Estate Taxes | 3,100.00 | 707.17 | 707.17 | 22.81 | 2,392.83 | 667.18 |
| 01.406.450 | Realtor's Commission | 1,900.00 | | 482.55 | 25.40 | 1,417.45 | 469.98 |
| 01.408.310 | Engineering Professional Serv | 60,000.00 | 5,801.17 | 16,589.77 | 27.65 | 43,410.23 | 10,400.55 |
| 01.408.313 | Eng - MS4 Compliance | 16,300.00 | | | | 16,300.00 | 486.00 |
| 01.409.112 | Bldg. Maint & Janitor Wages | 18,721.00 | 1,767.42 | 6,055.05 | 32.34 | 12,665.95 | 7,047.00 |
| 01.409.192 | FICA | 1,432.00 | | | | 1,432.00 | |
| 01.409.250 | Repairs and Maintenance Sup | 6,340.00 | 404.73 | 1,630.63 | 25.72 | 4,709.37 | 1,636.54 |
| 01.409.362 | Gas | 350.00 | 82.83 | 202.29 | 57.80 | 147.71 | 92.18 |
| 01.409.364 | Sewer | 6,000.00 | 3,081.90 | 3,081.90 | 51.37 | 2,918.10 | 2,559.15 |
| 01.409.366 | Water | 4,000.00 | 1,965.00 | 1,965.00 | 49.13 | 2,035.00 | 1,107.65 |
| 01.409.370 | Repairs and Maintenance Ser | 15,000.00 | 18.51 | 2,634.18 | 17.56 | 12,365.82 | 315.00 |
| 01.409.373 | Menlo House - Repairs & Main | 1,000.00 | | | | 1,000.00 | 19.98 |
| 01.409.374 | Elevator Repairs & Maintenanc | 5,000.00 | 151.38 | 6,095.52 | 121.91 | 1,095.52- | 688.21 |
| 01.409.450 | Contracted Services | 20,000.00 | 1,706.70 | 5,668.15 | 28.34 | 14,331.85 | 5,547.60 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|------------|-------------------------------|---------------|----------------|--------------|--------|------------------|--------------------|
| 01.410.110 | Chief Salary | 156,078.00 | 12,006.00 | 44,422.20 | 28.46 | 111,655.80 | 49,300.00 |
| 01.410.112 | Janitor Salary | 18,721.00 | 1,751.06 | 6,038.69 | 32.26 | 12,682.31 | 7,172.28 |
| 01.410.115 | SCIP - Commty. Relations Sep | 79,997.00 | 6,153.62 | 22,768.39 | 28.46 | 57,228.61 | 23,568.80 |
| 01.410.120 | Administrative Salaries | 122,698.00 | 9,438.30 | 34,921.58 | 28.46 | 87,776.42 | 38,385.74 |
| 01.410.140 | Police Wages | 2,086,742.00 | 154,710.49 | 599,451.55 | 28.73 | 1,487,290.45 | 632,624.01 |
| 01.410.150 | Crossing Guard Wages | 90,000.00 | 9,089.95 | 31,023.97 | 34.47 | 58,976.03 | 34,043.58 |
| 01.410.172 | Police Holiday Pay | 132,422.00 | 11,168.82 | 48,525.76 | 36.64 | 83,896.24 | 50,221.54 |
| 01.410.179 | Police Longevity Pay | 85,573.00 | 7,446.00 | 38,032.00 | 44.44 | 47,541.00 | 36,444.00 |
| 01.410.180 | Overtime Pay | 75,000.00 | 7,591.88 | 38,094.74 | 50.79 | 36,905.26 | 21,709.39 |
| 01.410.181 | Overtime Pay-Special Events | 15,000.00 | | 1,082.73 | 7.22 | 13,917.27 | |
| 01.410.183 | Comp Time | 35,000.00 | 2,980.37 | 11,296.18 | 32.27 | 23,703.82 | 21,955.07 |
| 01.410.185 | Police Overtime - Reimbursabl | | 182.56 | 182.56 | | 182.56- | 886.43 |
| 01.410.187 | Stand-by Time | 5,000.00 | | | | 5,000.00 | |
| 01.410.188 | Education Incentive | 5,700.00 | 400.00 | 1,550.00 | 27.19 | 4,150.00 | 1,550.00 |
| 01.410.190 | Medical/Rx Copays | 1,500.00 | 125.00 | 500.00 | 33.33 | 1,000.00 | 500.00 |
| 01.410.192 | FICA | 222,021.00 | 15,529.84 | 69,904.24 | 31.49 | 152,116.76 | 77,820.72 |
| 01.410.194 | Unemployment Compensation | 3,000.00 | 11.70- | 2,958.09 | 98.60 | 41.91 | |
| 01.410.195 | Worker's Comp Insurance Pre | 95,316.00 | 283.06- | 20,868.60 | 21.89 | 74,447.40 | 38,429.32 |
| 01.410.196 | Health Insurance Premiums | 868,586.00 | 70,766.16 | 283,752.52 | 32.67 | 584,833.48 | 333,484.71 |
| 01.410.197 | Defined Benefit (PMRS)-MMO | 621,541.00 | | | | 621,541.00 | |
| 01.410.198 | Life, AD&D, & LTD Premiums | 19,558.00 | 1,575.24 | 6,377.04 | 32.61 | 13,180.96 | 6,360.01 |
| 01.410.199 | Dental and Vision Premiums | 46,892.00 | 3,487.42 | 14,135.35 | 30.14 | 32,756.65 | 17,392.37 |
| 01.410.210 | Office Supplies | 6,500.00 | 1,044.88 | 2,466.58 | 37.95 | 4,033.42 | 2,330.22 |
| 01.410.215 | Postage | 600.00 | 76.30 | 165.40 | 27.57 | 434.60 | 200.37 |
| 01.410.231 | Fuel | 35,000.00 | 3,278.11 | 8,148.86 | 23.28 | 26,851.14 | 7,353.21 |
| 01.410.238 | Uniform Purchases | 17,000.00 | 219.95 | 942.29 | 5.54 | 16,057.71 | 283.12 |
| 01.410.239 | Uniform Cleaning | 4,500.00 | 318.57 | 839.27 | 18.65 | 3,660.73 | 954.85 |
| 01.410.240 | Patrol Supplies | 4,000.00 | 55.28 | 75.86 | 1.90 | 3,924.14 | 495.83 |
| 01.410.241 | Traffic Safety Supplies | 2,000.00 | | 680.04 | 34.00 | 1,319.96 | 449.37 |
| 01.410.242 | Materials and Supplies | 400.00 | | | | 400.00 | 23.86 |
| 01.410.243 | Investigative Supplies | 10,000.00 | | 5,006.35 | 50.06 | 4,993.65 | 7,195.00 |
| 01.410.245 | Special Patrol Operations | 5,500.00 | | 3,400.00 | 61.82 | 2,100.00 | 4,300.00 |
| 01.410.246 | Civil Service Implementation | 1,000.00 | | | | 1,000.00 | |
| 01.410.247 | Crime Prevention Supplies | 2,500.00 | | 48.37 | 1.93 | 2,451.63 | 1,573.79 |
| 01.410.248 | Ammunition | 8,000.00 | | | | 8,000.00 | 640.00 |
| 01.410.249 | Accreditation Costs | 10,000.00 | 2,741.77 | 3,541.77 | 35.42 | 6,458.23 | 2,218.75 |
| 01.410.251 | Vehicle Parts | 500.00 | | | | 500.00 | |
| 01.410.252 | Office Equipment Maintenance | 3,000.00 | 164.35 | 957.18 | 31.91 | 2,042.82 | 1,581.62 |
| 01.410.254 | Tires | 2,500.00 | | | | 2,500.00 | 244.89 |
| 01.410.260 | Speed Device Calibration | 1,600.00 | 235.00 | 470.00 | 29.38 | 1,130.00 | 168.00 |
| 01.410.314 | Labor Relations/Legal Expense | 5,000.00 | 112.00 | 1,360.00 | 27.20 | 3,640.00 | 1,104.00 |
| 01.410.321 | Telephone | 7,600.00 | 924.55 | 1,808.89 | 23.80 | 5,791.11 | 1,386.14 |
| 01.410.324 | Wireless Telephones | 5,500.00 | 554.68 | 1,446.28 | 26.30 | 4,053.72 | 1,211.71 |
| 01.410.325 | Mobile Data Terminals Expens | 5,000.00 | 1,038.50 | 2,077.11 | 41.54 | 2,922.89 | 2,116.15 |
| 01.410.326 | Radio Purchases | 4,600.00 | 1,050.00 | 1,050.00 | 22.83 | 3,550.00 | 2,100.00 |
| 01.410.327 | Radio Equipment Maintenance | 500.00 | | 1,050.00 | 210.00 | 550.00- | |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|------------|----------------------------------|---------------|----------------|--------------|----------|------------------|--------------------|
| 01.410.342 | Printing and Publications | 600.00 | | 62.00 | 10.33 | 538.00 | 220.00 |
| 01.410.350 | Insurance - Property & Liability | 88,495.00 | | 20,848.73 | 23.56 | 67,646.27 | 45,511.27 |
| 01.410.364 | Sewer | 750.00 | 176.40 | 176.40 | 23.52 | 573.60 | 173.20 |
| 01.410.366 | Water | 700.00 | 170.00 | 170.00 | 24.29 | 530.00 | 168.40 |
| 01.410.373 | Building Repairs & Maintenan | 10,200.00 | 536.76 | 4,663.89 | 45.72 | 5,536.11 | 7,265.13 |
| 01.410.420 | Dues, Subscriptions & Member | 2,500.00 | | 2,680.00 | 107.20 | 180.00- | 730.00 |
| 01.410.421 | Training | 15,000.00 | 605.68 | 7,037.68 | 46.92 | 7,962.32 | 3,640.25 |
| 01.410.450 | Contracted Services | 5,000.00 | 1,046.85 | 2,744.04 | 54.88 | 2,255.96 | 1,447.39 |
| 01.410.451 | Contracted Maintenance & Re | 18,000.00 | 2,059.47 | 8,236.94 | 45.76 | 9,763.06 | 4,639.18 |
| 01.410.452 | Contracted Services-IT | 15,500.00 | 1,065.94 | 4,002.81 | 25.82 | 11,497.19 | 4,510.87 |
| 01.410.454 | Software/Hardware Maintenan | 14,800.00 | | 5,928.92 | 40.06 | 8,871.08 | 10,764.87 |
| 01.410.480 | Other Services | 400.00 | 71.89 | 7,119.64- | 1,779.91 | 7,519.64 | 111.64 |
| 01.410.531 | SCIP Grant Benefits & Other E | | 2,303.36 | 8,308.48 | | 8,308.48- | |
| 01.410.534 | Live Scan Expenses - Other Pc | 13,500.00 | 2,741.76 | 9,545.76 | 70.71 | 3,954.24 | 14,035.31 |
| 01.410.750 | Major Equipment | 2,500.00 | | 3,278.00 | 131.12 | 778.00- | |
| 01.411.354 | Fire Company Insurance | 54,000.00 | | 1,000.00 | 1.85 | 53,000.00 | 42,628.75 |
| 01.411.366 | Fire Hydrants | 48,800.00 | 4,297.13 | 12,085.89 | 24.77 | 36,714.11 | 12,154.89 |
| 01.411.530 | Volunteer Fire Relief Disburse | 60,000.00 | | | | 60,000.00 | |
| 01.413.300 | UCC Fees | 700.00 | 211.50 | 211.50 | 30.21 | 488.50 | |
| 01.413.310 | Code Enforcement Services | 60,000.00 | 7,484.19 | 14,181.80 | 23.64 | 45,818.20 | 16,118.93 |
| 01.414.112 | Planning and Zoning Clerical | 84,829.00 | 6,538.02 | 22,840.68 | 26.93 | 61,988.32 | 24,722.62 |
| 01.414.192 | FICA | 6,489.00 | 466.48 | 1,746.59 | 26.92 | 4,742.41 | 1,880.46 |
| 01.414.196 | Health Insurance Premiums | 56,290.00 | 4,574.58 | 18,298.32 | 32.51 | 37,991.68 | 17,425.78 |
| 01.414.198 | Life, AD&D & LTD Premiums | 562.00 | 59.00 | 237.52 | 42.26 | 324.48 | 110.28 |
| 01.414.199 | Dental and Vision Premiums | 3,331.00 | 270.15 | 1,080.60 | 32.44 | 2,250.40 | 1,101.08 |
| 01.414.215 | Postage | 1,200.00 | 34.28 | 103.93 | 8.66 | 1,096.07 | 261.90 |
| 01.414.314 | Legal Services | 13,000.00 | 454.90 | 1,733.46 | 13.33 | 11,266.54 | 1,145.93 |
| 01.414.317 | Stenographer Fees | 1,500.00 | 978.00 | 978.00 | 65.20 | 522.00 | 180.00 |
| 01.414.341 | Advertising | 3,000.00 | | | | 3,000.00 | 506.84 |
| 01.414.342 | Printing and Publications | 500.00 | 8.50 | 31.59 | 6.32 | 468.41 | |
| 01.414.420 | Dues, Subscriptions and Memt | 300.00 | | 230.49 | 76.83 | 69.51 | 404.00 |
| 01.414.450 | Contracted Services-Planning | 20,000.00 | 613.75 | 2,166.77 | 10.83 | 17,833.23 | 1,618.75 |
| 01.414.451 | Contracted Services | 15,100.00 | | 261.51 | 1.73 | 14,838.49 | 577.00- |
| 01.414.460 | Meetings and Conferences | 2,000.00 | | 80.00 | 4.00 | 1,920.00 | 370.00 |
| 01.415.150 | Emergency Management | 3,000.00 | 750.00 | 750.00 | 25.00 | 2,250.00 | 750.00 |
| 01.415.192 | FICA | 230.00 | 57.38 | 57.38 | 24.95 | 172.62 | 57.38 |
| 01.415.210 | Supplies | 100.00 | | | | 100.00 | |
| 01.415.460 | Meetings & Conferences | 750.00 | | | | 750.00 | 60.00 |
| 01.432.112 | Winter Maintenance Wages | 18,607.00 | 1,896.39 | 51,658.39 | 277.63 | 33,051.39- | 16,303.38 |
| 01.432.192 | FICA | 1,423.00 | 138.46 | 3,983.60 | 279.94 | 2,560.60- | 881.78 |
| 01.432.245 | Salt | 40,000.00 | 9,735.53 | 54,963.77 | 137.41 | 14,963.77- | 56,171.90 |
| 01.432.250 | Repair and Maintenance | 5,000.00 | 561.10 | 10,596.85 | 211.94 | 5,596.85- | 920.12 |
| 01.432.420 | Dues, Subscriptions and Memt | 200.00 | | | | 200.00 | |
| 01.432.450 | Contracted Snow Plowing | | | 33,550.00 | | 33,550.00- | |
| 01.432.454 | Contracted Snow Removal To | 2,000.00 | | | | 2,000.00 | |
| 01.433.112 | Traffic Control Wages | 9,760.00 | 388.51 | 497.38 | 5.10 | 9,262.62 | 138.88 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|------------|--------------------------------|---------------|----------------|--------------|--------|------------------|--------------------|
| 01.433.192 | FICA | 747.00 | 28.76 | 37.10 | 4.97 | 709.90 | 10.45 |
| 01.433.245 | Materials and Supplies | 8,000.00 | 202.93 | 1,027.09 | 12.84 | 6,972.91 | 2,112.50 |
| 01.433.253 | Traffic Signal Maintenance | 5,000.00 | | | | 5,000.00 | 865.42 |
| 01.438.110 | Public Works Director Salary | 60,480.00 | 4,674.60 | 17,295.87 | 28.60 | 43,184.13 | 18,401.08 |
| 01.438.112 | Public Works Crew Wages | 248,399.00 | 15,080.29 | 65,514.72 | 26.37 | 182,884.28 | 63,409.16 |
| 01.438.179 | Longevity - Hourly | 11,500.00 | | 1,600.00 | 13.91 | 9,900.00 | 1,600.00 |
| 01.438.190 | Medical/Prescription Co-pays | 5,000.00 | 375.00 | 1,500.00 | 30.00 | 3,500.00 | 1,500.00 |
| 01.438.192 | FICA | 24,509.00 | 1,915.46 | 9,091.81 | 37.10 | 15,417.19 | 12,150.65 |
| 01.438.196 | Health Insurance Premiums | 236,733.00 | 15,669.41 | 63,414.90 | 26.79 | 173,318.10 | 76,493.76 |
| 01.438.198 | Life, AD&D & LTD Premiums | 4,656.00 | 493.76 | 1,846.23 | 39.65 | 2,809.77 | 1,557.06 |
| 01.438.199 | Dental and Vision Premiums | 16,528.00 | 966.07 | 3,934.84 | 23.81 | 12,593.16 | 4,917.61 |
| 01.438.215 | Postage | 400.00 | 11.10 | 143.56 | 35.89 | 256.44 | 129.31 |
| 01.438.220 | Operating Supplies | 1,500.00 | | | | 1,500.00 | 215.78 |
| 01.438.230 | Hardware and Supplies | 9,000.00 | 352.89 | 4,151.40 | 46.13 | 4,848.60 | 3,492.94 |
| 01.438.238 | Clothing and Uniforms | 13,000.00 | 788.08 | 4,177.91 | 32.14 | 8,822.09 | 5,084.13 |
| 01.438.245 | Road Materials | 4,100.00 | 1,303.55 | 1,943.16 | 47.39 | 2,156.84 | 1,471.10 |
| 01.438.251 | Tires | 8,300.00 | 2,144.28 | 8,192.68 | 98.71 | 107.32 | 1,147.51 |
| 01.438.260 | Small Tools and Minor Equipm | 2,500.00 | 2,830.68 | 3,248.69 | 129.95 | 748.69- | 1,921.93 |
| 01.438.300 | Sweep Streets | 8,000.00 | | | | 8,000.00 | |
| 01.438.321 | Telephone | 2,219.00 | | | | 2,219.00 | |
| 01.438.324 | Wireless Telephones | 1,500.00 | 158.22 | 316.46 | 21.10 | 1,183.54 | 340.56 |
| 01.438.362 | Fuel | 20,000.00 | 2,102.79 | 9,169.49 | 45.85 | 10,830.51 | 4,698.44 |
| 01.438.370 | Repairs and Maintenance Ser | 20,000.00 | 219.94 | 5,554.70 | 27.77 | 14,445.30 | 28,074.00 |
| 01.438.371 | Storm Sewers, Sumps and Inl | 4,000.00 | 218.48 | 218.48 | 5.46 | 3,781.52 | |
| 01.438.420 | Dues, Subscriptions & Member | 300.00 | | 10.00 | 3.33 | 290.00 | 10.00 |
| 01.438.465 | Continuing Education | 6,000.00 | | | | 6,000.00 | 477.61 |
| 01.438.480 | Miscellaneous Expenses | 5,328.00 | 779.93 | 3,645.84 | 68.43 | 1,682.16 | 3,467.37 |
| 01.445.380 | Parking Lot Lease 8th & Marke | 9,597.00 | 799.76 | 3,199.04 | 33.33 | 6,397.96 | 3,076.00 |
| 01.451.110 | Park & Recreation Director Sal | 85,909.00 | 6,573.74 | 24,322.84 | 28.31 | 61,586.16 | 26,735.30 |
| 01.451.115 | Wages - Events | 69,708.00 | 4,798.04 | 16,706.99 | 23.97 | 53,001.01 | 8,108.06 |
| 01.451.116 | P/T Wages - Programs | 2,000.00 | | | | 2,000.00 | 1,338.75 |
| 01.451.118 | Wages- Adult Basketball Lea | 7,200.00 | | | | 7,200.00 | |
| 01.451.192 | FICA | 12,608.00 | 848.20 | 3,279.82 | 26.01 | 9,328.18 | 2,762.03 |
| 01.451.196 | Health Insurance Premiums | 43,680.00 | 3,738.60 | 14,923.44 | 34.17 | 28,756.56 | 17,508.93 |
| 01.451.198 | Life, AD&D & LTD Premiums | 910.00 | 109.05 | 352.32 | 38.72 | 557.68 | 233.96 |
| 01.451.199 | Dental and Vision Premiums | 2,736.00 | 221.92 | 887.68 | 32.44 | 1,848.32 | 1,085.64 |
| 01.451.210 | Office Supplies | 2,300.00 | | | | 2,300.00 | 88.38 |
| 01.451.215 | Postage | 3,000.00 | 1,018.91 | 1,699.34 | 56.64 | 1,300.66 | 1,261.00 |
| 01.451.220 | Operating Supplies | 1,000.00 | | | | 1,000.00 | |
| 01.451.247 | Program Costs | 42,000.00 | 1,661.00 | 3,088.20 | 7.35 | 38,911.80 | 909.40 |
| 01.451.324 | Wireless Telephone | 1,400.00 | 237.33 | 474.69 | 33.91 | 925.31 | 510.84 |
| 01.451.341 | Advertising | 500.00 | | 250.00 | 50.00 | 250.00 | 834.02 |
| 01.451.342 | Printing | 500.00 | | | | 500.00 | |
| 01.451.420 | Dues, Subscriptions and Memt | 1,400.00 | | 375.00 | 26.79 | 1,025.00 | 355.84 |
| 01.451.450 | Contracted Services | 2,000.00 | | 1,093.48 | 54.67 | 906.52 | 865.76 |
| 01.451.460 | Meetings and Conferences | 2,000.00 | | 20.00 | 1.00 | 1,980.00 | 615.89 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE
 For Period Ending 04/30/2026

Selecting on FUND equals 01 (General Fund) to FUND equals 01 (General Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|----------------------------------|---------------------|-------------------|---------------------|--------------|----------------------|---------------------|
| 01.451.500 | Flags-Memorial & Other | 2,000.00 | | | | 2,000.00 | |
| 01.451.501 | Special Events | 45,000.00 | 1,470.00 | 3,592.26 | 7.98 | 41,407.74 | 605.00 |
| 01.451.520 | Basketball-Youth & Adult | 2,000.00 | | | | 2,000.00 | |
| 01.451.541 | Community Day Contribution | 500.00 | | | | 500.00 | |
| 01.451.550 | Dog Park | 500.00 | | | | 500.00 | |
| 01.454.112 | Park Wages | 249,750.00 | 18,682.64 | 33,972.11 | 13.60 | 215,777.89 | 51,995.43 |
| 01.454.192 | FICA | 19,106.00 | 1,397.39 | 2,675.99 | 14.01 | 16,430.01 | 3,402.21 |
| 01.454.220 | Perkasie Garden Club Supplie | 1,000.00 | | | | 1,000.00 | |
| 01.454.221 | Infield Mix Supplies | 2,500.00 | | | | 2,500.00 | |
| 01.454.246 | Wood Chips / Mulch Playgrou | 8,000.00 | 840.00 | 840.00 | 10.50 | 7,160.00 | |
| 01.454.250 | Repair and Maintenance Suppl | 10,000.00 | 171.80 | 536.99 | 5.37 | 9,463.01 | 227.75 |
| 01.454.260 | Small Tools and Minor Equipm | 2,000.00 | | 168.00 | 8.40 | 1,832.00 | 1,557.93 |
| 01.454.362 | Fuel | 10,000.00 | 65.87 | 226.18 | 2.26 | 9,773.82 | 316.78 |
| 01.454.364 | Sewer | 1,000.00 | 51.00 | 139.20 | 13.92 | 860.80 | 186.85 |
| 01.454.366 | Water | 1,200.00 | 2,651.75 | 2,802.75 | 233.56 | 1,602.75- | 297.40 |
| 01.454.370 | Repairs and Maintenance Ser | 6,500.00 | 2,571.49 | 2,593.05 | 39.89 | 3,906.95 | 2,896.95 |
| 01.454.371 | Plumbing and Carpentry | 2,000.00 | 721.21 | 1,448.50 | 72.43 | 551.50 | 336.11 |
| 01.454.372 | Detention Basin Maintenance | 3,000.00 | | | | 3,000.00 | |
| 01.454.373 | Building Repairs and Maintena | 2,000.00 | 277.60 | 277.60 | 13.88 | 1,722.40 | 255.00 |
| 01.454.374 | Equipment and Playground Re | 2,300.00 | | | | 2,300.00 | 1,047.95 |
| 01.454.375 | Skate Park Repairs & Mainten | 1,500.00 | | | | 1,500.00 | |
| 01.454.420 | Dues, Subscriptions and Memt | 300.00 | | | | 300.00 | |
| 01.454.450 | Contracted Services | 25,000.00 | 2,840.00 | 2,840.00 | 11.36 | 22,160.00 | 3,200.00 |
| 01.454.451 | Tree, Shrub & Landscaping Re | 2,000.00 | | | | 2,000.00 | |
| 01.486.351 | Insurance - Property & Liability | 64,018.00 | | 15,082.06 | 23.56 | 48,935.94 | 32,923.05 |
| 01.486.354 | Worker's Compensation Non U | 68,952.00 | | 15,829.55 | 22.96 | 53,122.45 | 27,799.93 |
| 01.487.193 | Defined Contribution (401a) - N | 46,752.00 | 3,176.69 | 12,731.17 | 27.23 | 34,020.83 | 13,847.69 |
| 01.487.194 | Unemployment Compensation | 2,500.00 | | 5,746.34 | 229.85 | 3,246.34- | 8,423.19 |
| 01.487.197 | Defined Benefit (PMRS) - Non | 125,002.00 | | | | 125,002.00 | |
| 01.487.220 | Appreciation Night | 5,000.00 | | | | 5,000.00 | 15.00 |
| 01.491.000 | Refund of Prior Year Revenue | | | 290.00 | | 290.00- | |
| 01.491.100 | DVIT Risk Control Grant | | | | | 0.00 | 5,496.99 |
| 01.491.391 | Bank Fees | 5,500.00 | 408.04 | 2,133.45 | 38.79 | 3,366.55 | 1,764.31 |
| Total Expenditures | | 8,564,273.00 | 595,368.45 | 2,356,585.08 | 27.52 | 6,207,687.92 | 2,540,382.57 |
| Excess of Revenues over Expenditures for Report | | 40,449.00 | 71,926.80 | 48,714.37- | | 12,504,539.21 | 414,274.74- |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 04 (Menlo Pool Fund) to FUND equals 04 (Menlo Pool Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|-----------------------|--------------------------------|-------------------|------------------|-------------------|--------------|-------------------|--------------------|
| 04.341.000 | Interest Earnings | 900.00 | | 231.73 | 25.75 | 668.27 | 195.72 |
| 04.354.100 | DVIT Risk Control Grant | | | 2,800.00- | | 2,800.00 | |
| 04.367.110 | Season Pool Tickets | 340,000.00 | 90,467.48 | 219,188.84 | 64.47 | 120,811.16 | 210,376.70 |
| 04.367.111 | Daily Pool Admissions | 100,000.00 | | | | 100,000.00 | |
| 04.367.112 | Pool Program Revenue | 40,000.00 | 4,483.00 | 9,614.74 | 24.04 | 30,385.26 | 12,679.00 |
| 04.367.114 | Special Event Rentals | 12,000.00 | | | | 12,000.00 | 637.50 |
| 04.367.130 | Concession Stand Revenue | 4,100.00 | | | | 4,100.00 | |
| 04.380.000 | Misc Revenue-Goggles & Othe | 1,500.00 | | | | 1,500.00 | |
| 04.387.000 | Donations | 2,200.00 | 1,000.00 | 1,000.00 | 45.45 | 1,200.00 | |
| 04.395.000 | Refund of Prior Year Expense | | | | | 0.00 | 25.25 |
| Total Revenues | | 500,700.00 | 95,950.48 | 227,235.31 | 45.38 | 273,464.69 | 223,914.17 |
| 04.452.110 | Park and Recreation Director S | 9,545.00 | 730.42 | 2,702.56 | 28.31 | 6,842.44 | 2,970.58 |
| 04.452.115 | Pool Staff Wages | 276,024.00 | 4,139.84 | 15,317.39 | 5.55 | 260,706.61 | 16,836.54 |
| 04.452.116 | Staff Retention | 3,250.00 | | | | 3,250.00 | |
| 04.452.192 | FICA | 22,095.00 | 355.05 | 1,416.10 | 6.41 | 20,678.90 | 1,399.45 |
| 04.452.196 | Health Insurance Premiums | 6,521.00 | 326.76 | 1,307.04 | 20.04 | 5,213.96 | 1,239.88 |
| 04.452.198 | Life, AD&D, & LTD Premiums | 442.00 | 62.84- | 127.65 | 28.88 | 314.35 | 115.26 |
| 04.452.199 | Dental & Vision Premiums | 2,617.00 | 212.25 | 849.00 | 32.44 | 1,768.00 | 849.00 |
| 04.452.210 | Office Supplies | 250.00 | | | | 250.00 | 80.71 |
| 04.452.215 | Postage | 200.00 | 4.44 | 71.04 | 35.52 | 128.96 | 69.69 |
| 04.452.222 | Chemicals | 50,000.00 | | | | 50,000.00 | |
| 04.452.238 | Clothing and Uniforms | 2,500.00 | | | | 2,500.00 | |
| 04.452.247 | Operating Supplies | 3,000.00 | | 31.44 | 1.05 | 2,968.56 | |
| 04.452.250 | Repair & Maintenance Service | 8,866.00 | 2,969.55 | 3,317.79 | 37.42 | 5,548.21 | 705.48 |
| 04.452.260 | Minor Equipment | 5,000.00 | | 2,444.46 | 48.89 | 2,555.54 | 1,969.19 |
| 04.452.300 | Special Events | 3,200.00 | | | | 3,200.00 | |
| 04.452.321 | Telephone | 2,500.00 | 216.39 | 865.77 | 34.63 | 1,634.23 | 725.54 |
| 04.452.341 | Advertising | 5,500.00 | 1,798.46 | 3,310.96 | 60.20 | 2,189.04 | 2,785.00 |
| 04.452.364 | Sewer | 17,500.00 | 561.00 | 765.00 | 4.37 | 16,735.00 | 561.00 |
| 04.452.366 | Water | 12,000.00 | 924.00 | 1,188.00 | 9.90 | 10,812.00 | 924.00 |
| 04.452.370 | Building Repairs & Maintenanc | 2,000.00 | 1,027.65 | 1,031.89 | 51.59 | 968.11 | 1,277.84 |
| 04.452.374 | Equipment Repairs | 10,000.00 | 1,276.65 | 2,100.61 | 21.01 | 7,899.39 | |
| 04.452.390 | Bank Fees | 11,500.00 | | 2,291.25 | 19.92 | 9,208.75 | 3,614.94 |
| 04.452.420 | Dues, Subscriptions & Member | 700.00 | | 560.00 | 80.00 | 140.00 | 500.00 |
| 04.452.450 | Contracted Services | 22,000.00 | | | | 22,000.00 | 6,065.68 |
| 04.452.460 | Meetings and Conferences | 800.00 | | | | 800.00 | 56.04 |
| 04.452.540 | Contribution to Pennridge Gato | 8,000.00 | | | | 8,000.00 | |
| 04.453.370 | Building Repairs & Maintenanc | 500.00 | | | | 500.00 | |
| 04.454.112 | Wages- Public Works | 5,000.00 | 943.47 | 943.47 | 18.87 | 4,056.53 | 5,344.97 |
| 04.454.192 | FICA - Public Works | 383.00 | 70.84 | 70.84 | 18.50 | 312.16 | 358.56 |
| 04.455.112 | Wages- Electric | 1,000.00 | | 786.52 | 78.65 | 213.48 | |
| 04.455.192 | FICA - Electric | 77.00 | | 58.26 | 75.66 | 18.74 | |
| 04.491.100 | DVIT Risk Control Grant Expen | | 991.50 | 991.50 | | 991.50- | |
| 04.492.300 | Transfer to Capital Fund | 7,731.00 | | 7,731.00 | 100.00 | 0.00 | |

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Statement of Revenues & Expenditures

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BOROUGH OF PERKASIE
For Period Ending 04/30/2026

Selecting on FUND equals 04 (Menlo Pool Fund) to FUND equals 04 (Menlo Pool Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|-------------|-------------------|------------------|-------------------|--------------|-------------------|--------------------|
| Total Expenditures | | 500,701.00 | 16,485.43 | 50,279.54 | 10.04 | 450,421.46 | 48,449.35 |
| Excess of Revenues over Expenditures for Report | | 1.00- | 79,465.05 | 176,955.77 | | 723,886.15 | 175,464.82 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 05 (Refuse Fund) to FUND equals 05 (Refuse Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|---------------------------------|---------------------|-------------------|-------------------|--------------|---------------------|--------------------|
| 05.341.000 | Interest Earnings | 4,000.00 | | 1,364.58 | 34.11 | 2,635.42 | 1,097.83 |
| 05.354.150 | Recycling Performance Grant | 18,000.00 | | | | 18,000.00 | |
| 05.364.200 | Trash Bag Sales | 279,859.00 | 20,840.75 | 58,292.50 | 20.83 | 221,566.50 | 74,355.75 |
| 05.364.300 | Refuse Sticker Sales | 2,500.00 | 180.00 | 1,140.00 | 45.60 | 1,360.00 | 650.00 |
| 05.364.400 | Annual Trash Fee | 162,000.00 | 53.84 | 1,351.16 | 0.83 | 160,648.84 | 583.25 |
| 05.364.401 | Trash Fee - Late Penalty | 2,000.00 | | | | 2,000.00 | |
| 05.364.405 | Trash Fee-Toters | 615,000.00 | 329.83 | 160,118.20 | 26.04 | 454,881.80 | 152,569.97 |
| 05.364.500 | Sale of Recyclable Material | 5,000.00 | 144.00 | 966.44 | 19.33 | 4,033.56 | 1,481.20 |
| 05.380.000 | Miscellaneous Revenue | 1,500.00 | 20.00 | 140.00 | 9.33 | 1,360.00 | 180.00 |
| 05.390.300 | Insurance -RSF Credits & Divi | 9,114.00 | | | | 9,114.00 | |
| Total Revenues | | 1,098,973.00 | 21,460.74 | 223,372.88 | 20.33 | 875,600.12 | 230,918.00 |
| 05.426.112 | Recycling Wages | 125,546.00 | 10,003.33 | 34,234.96 | 27.27 | 91,311.04 | 36,008.81 |
| 05.426.192 | FICA Recycling | 9,604.00 | 750.28 | 2,727.63 | 28.40 | 6,876.37 | 3,207.66 |
| 05.426.244 | Materials and Supplies | 500.00 | | | | 500.00 | |
| 05.426.367 | Disposal Fees - Recycling | 57,837.00 | 2,983.40 | 13,091.95 | 22.64 | 44,745.05 | 13,573.00 |
| 05.426.450 | Contracted Services | 4,000.00 | | 3,920.00 | 98.00 | 80.00 | |
| 05.427.110 | Public Works Director Salary | 34,020.00 | 2,629.56 | 9,729.28 | 28.60 | 24,290.72 | 10,046.66 |
| 05.427.112 | Refuse Wages | 145,420.00 | 10,917.83 | 42,187.06 | 29.01 | 103,232.94 | 48,432.16 |
| 05.427.192 | FICA - Refuse | 13,727.00 | 1,031.75 | 4,257.16 | 31.01 | 9,469.84 | 3,578.41 |
| 05.427.196 | Health Insurance Premiums | 137,381.00 | 7,849.29 | 31,863.90 | 23.19 | 105,517.10 | 39,376.94 |
| 05.427.198 | Life, AD&D, & LTD Premiums | 3,432.00 | 493.76 | 266.98 | 7.78 | 3,165.02 | 661.59 |
| 05.427.199 | Dental & Vision Premiums | 9,297.00 | 543.41 | 2,213.29 | 23.81 | 7,083.71 | 2,766.12 |
| 05.427.215 | Postage | 3,000.00 | 187.96 | 1,140.34 | 38.01 | 1,859.66 | 831.35 |
| 05.427.227 | Bag Purchases | 24,000.00 | | | | 24,000.00 | 18,965.20 |
| 05.427.231 | Fuel | 14,000.00 | 2,832.41 | 7,642.27 | 54.59 | 6,357.73 | 4,902.98 |
| 05.427.244 | Materials and Supplies | 500.00 | | | | 500.00 | 60.00 |
| 05.427.250 | Repair and Maintenance Servi | 30,000.00 | 9,353.51 | 13,189.85 | 43.97 | 16,810.15 | 35,786.84 |
| 05.427.251 | Tires | 3,600.00 | | 2,020.00 | 56.11 | 1,580.00 | |
| 05.427.301 | Contracted Services-Invoicing ! | 1,500.00 | | 1,610.04 | 107.34 | 110.04 | 1,259.36 |
| 05.427.342 | Printing and Publications | 2,500.00 | | 884.90 | 35.40 | 1,615.10 | 3,789.26 |
| 05.427.367 | Disposal Fees - Refuse | 256,834.00 | 19,545.61 | 64,132.71 | 24.97 | 192,701.29 | 65,738.93 |
| 05.427.390 | Bank, Cr Card & On-Line Bill P | 12,000.00 | 35.50 | 3,341.66 | 27.85 | 8,658.34 | 5,107.30 |
| 05.428.112 | Leaf Collection Wages | 37,565.00 | 1,497.40 | 4,001.25 | 10.65 | 33,563.75 | 1,027.36 |
| 05.428.117 | Yard Waste Collection Wages- | 10,300.00 | 786.52 | 4,751.16 | 46.13 | 5,548.84 | 6,451.20 |
| 05.428.192 | FICA - Leaf | 3,662.00 | 167.24 | 646.34 | 17.65 | 3,015.66 | 563.65 |
| 05.428.244 | Materials and Supplies | 500.00 | | | | 500.00 | |
| 05.428.250 | Repair and Maintenance Suppl | 3,000.00 | | 912.56 | 30.42 | 2,087.44 | 20.15 |
| 05.428.251 | Tires | 500.00 | | 387.96 | 77.59 | 112.04 | |
| 05.428.368 | Disposal Fees - Yard Waste | 26,660.00 | 739.32 | 3,311.12 | 12.42 | 23,348.88 | 4,465.97 |
| 05.453.370 | Building Repairs & Maintenan | | 95.00 | 95.00 | | 95.00 | |
| 05.492.300 | Transfer to Capital Fund | 83,960.00 | 41,980.00 | 62,970.00 | 75.00 | 20,990.00 | 50,000.00 |
| Total Expenditures | | 1,054,845.00 | 113,435.56 | 315,529.37 | 29.91 | 739,315.63 | 356,620.90 |
| Excess of Revenues over Expenditures for Report | | 44,128.00 | 91,974.82 | 92,156.49 | | 1,614,915.75 | 125,702.90 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 07 (Electric Fund) to FUND equals 07 (Electric Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|-----------------------|-----------------------------------|----------------------|-------------------|---------------------|--------------|---------------------|---------------------|
| 07.341.000 | Interest Earnings | 35,000.00 | | 7,824.68 | 22.36 | 27,175.32 | 11,160.15 |
| 07.355.050 | Gen Muni Pension System-St | 44,250.00 | | | | 44,250.00 | |
| 07.360.750 | Installation of Electric Services | | 1,500.00 | 1,500.00 | | 1,500.00- | 5,250.00 |
| 07.372.400 | Sales of Electricity | 11,645,327.00 | 851,981.26 | 4,166,407.65 | 35.78 | 7,478,919.35 | 3,758,063.67 |
| 07.372.510 | Late Fees | 64,000.00 | 8,779.99 | 42,252.78 | 66.02 | 21,747.22 | 29,380.84 |
| 07.372.520 | Miscellaneous Service Revenue | 15,000.00 | 2,355.00 | 6,406.64 | 42.71 | 8,593.36 | 5,734.68 |
| 07.372.600 | Verizon - Pole Replacements | 25,000.00 | | | | 25,000.00 | |
| 07.372.610 | Comcast - Pole Attachments | 31,500.00 | | 35.00 | 0.11 | 31,465.00 | |
| 07.372.620 | Synesys-Pole Attachments & A | 8,000.00 | | | | 8,000.00 | |
| 07.389.000 | Misc Rev - Sales Tax, Scrap, C | 20,000.00 | 25.00 | 100.00 | 0.50 | 19,900.00 | 496.96 |
| 07.390.300 | Insurance-(RSF) Credits & Div | 18,547.00 | 837.14 | 3,348.56 | 18.05 | 15,198.44 | 2,284.60 |
| 07.391.100 | Sales of General Fixed Assets | 50,000.00 | | | | 50,000.00 | |
| 07.391.200 | Accident & Insurance Reimbur | | | 14,140.63 | | 14,140.63- | 7,809.05 |
| 07.399.000 | Fund Balance - Use in Current | 542,000.00 | | | | 542,000.00 | |
| Total Revenues | | 12,498,624.00 | 865,478.39 | 4,242,015.94 | 33.94 | 8,256,608.06 | 3,820,179.95 |
| 07.442.110 | Electric Director Salary | 139,852.00 | 10,604.00 | 39,234.83 | 28.05 | 100,617.17 | 43,126.14 |
| 07.442.112 | Electric Department Wages | 591,677.00 | 44,727.08 | 157,253.22 | 26.58 | 434,423.78 | 180,118.18 |
| 07.442.114 | Electric Clerical Salary | 59,578.00 | 4,582.93 | 16,956.80 | 28.46 | 42,621.20 | 18,638.81 |
| 07.442.179 | Longevity - Hourly | 6,000.00 | | 1,500.00 | 25.00 | 4,500.00 | 1,200.00 |
| 07.442.180 | Electric Overtime | 27,000.00 | 424.23 | 8,011.57 | 29.67 | 18,988.43 | 2,434.58 |
| 07.442.183 | Electric Overtime-Line Mainten. | 10,000.00 | 45.35 | 45.35 | 0.45 | 9,954.65 | 1,376.42 |
| 07.442.185 | Electric Overtime-On-Call | 27,000.00 | 2,443.83 | 9,091.65 | 33.67 | 17,908.35 | 9,702.57 |
| 07.442.190 | Medical/Prescription Co-pays | 2,250.00 | 187.50 | 750.00 | 33.33 | 1,500.00 | 750.00 |
| 07.442.192 | FICA | 65,875.00 | 4,908.01 | 19,717.35 | 29.93 | 46,157.65 | 20,720.72 |
| 07.442.193 | Defined Contribution (401a) - N | 12,758.00 | 992.98 | 3,997.77 | 31.34 | 8,760.23 | 2,027.75 |
| 07.442.194 | Unemployment Compensation | 1,500.00 | | 1,500.00 | 100.00 | 0.00 | 1,500.00 |
| 07.442.196 | Health Insurance Premiums | 197,384.00 | 16,237.71 | 64,950.84 | 32.91 | 132,433.16 | 57,770.57 |
| 07.442.197 | Defined Benefit (PMRS) - MM | 62,501.00 | | | | 62,501.00 | |
| 07.442.198 | Life, AD&D & LTD Premiums | 5,724.00 | 513.83- | 1,041.06 | 18.19 | 4,682.94 | 1,946.38 |
| 07.442.199 | Dental and Vision Premiums | 15,292.00 | 1,130.23 | 4,520.92 | 29.56 | 10,771.08 | 4,520.92 |
| 07.442.200 | Office Supplies | 1,500.00 | 155.00 | 193.36 | 12.89 | 1,306.64 | 527.49 |
| 07.442.215 | Postage | 32,000.00 | 2,407.50 | 9,379.13 | 29.31 | 22,620.87 | 6,868.20 |
| 07.442.220 | Utility Poles | 13,000.00 | | | | 13,000.00 | |
| 07.442.230 | Transformers | 100,000.00 | | | | 100,000.00 | |
| 07.442.231 | Fuel | 7,000.00 | 882.25 | 2,145.25 | 30.65 | 4,854.75 | 1,539.49 |
| 07.442.238 | Clothing & Uniforms | 15,000.00 | 1,533.87 | 4,149.44 | 27.66 | 10,850.56 | 4,761.80 |
| 07.442.239 | Wire | 25,000.00 | | | | 25,000.00 | |
| 07.442.240 | Marketing Supplies | 1,000.00 | | | | 1,000.00 | 404.21 |
| 07.442.245 | Operating Supplies | 3,000.00 | 466.25 | 813.61 | 27.12 | 2,186.39 | 383.45 |
| 07.442.250 | Repair and Maintenance Suppl | 10,000.00 | 2,113.00 | 2,363.00 | 23.63 | 7,637.00 | 9,033.94 |
| 07.442.251 | Tires | 1,000.00 | | | | 1,000.00 | |
| 07.442.252 | Repair and Maint. Supplies - O | 100.00 | | 26.90 | 26.90 | 73.10 | |
| 07.442.253 | Hardware & Parts - Line Equip | 70,000.00 | 14,040.24 | 21,803.60 | 31.15 | 48,196.40 | 5,946.55 |
| 07.442.260 | Small Tools & Minor Equipmen | 10,000.00 | 78.69 | 78.69 | 0.79 | 9,921.31 | 3,249.54 |
| 07.442.300 | Thermovision | 1,000.00 | 1,320.00 | 1,320.00 | 132.00 | 320.00- | |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 07 (Electric Fund) to FUND equals 07 (Electric Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|-----------------------------------|----------------------|---------------------|---------------------|--------------|----------------------|---------------------|
| 07.442.301 | Contracted Services-Invoicing | 15,000.00 | | 20,893.84 | 139.29 | 5,893.84- | 15,084.98 |
| 07.442.310 | Electric Building Janitorial Serv | 3,000.00 | 130.92 | 458.22 | 15.27 | 2,541.78 | 814.32 |
| 07.442.313 | Engineering | 20,000.00 | 53,212.74 | 56,092.33 | 280.46 | 36,092.33- | |
| 07.442.314 | Legal | 500.00 | | | | 500.00 | |
| 07.442.317 | Safety Testing | 6,000.00 | 5,342.56 | 5,501.78 | 91.70 | 498.22 | 4,630.40 |
| 07.442.321 | Telephone | 3,000.00 | 394.47 | 634.53 | 21.15 | 2,365.47 | 745.71 |
| 07.442.324 | Wireless Telephones | 3,100.00 | 158.22 | 399.24 | 12.88 | 2,700.76 | 135.39 |
| 07.442.341 | Advertising | 500.00 | | | | 500.00 | |
| 07.442.342 | Printing | 7,000.00 | 219.85 | 578.66 | 8.27 | 6,421.34 | 1,220.37 |
| 07.442.352 | Insurance - Property & Liability | 35,774.00 | | 8,428.21 | 23.56 | 27,345.79 | 9,199.09 |
| 07.442.354 | Worker's Compensation Insu | 38,532.00 | | 8,845.92 | 22.96 | 29,686.08 | 7,767.63 |
| 07.442.361 | Power Purchases | 5,464,031.00 | 441,019.90 | 1,815,387.54 | 33.22 | 3,648,643.46 | 1,361,749.16 |
| 07.442.362 | PA Peaking Project | 60,000.00 | 403.08- | 7,254.69- | -12.09 | 67,254.69 | 7,237.55 |
| 07.442.364 | Sewer | 600.00 | | 129.90 | 21.65 | 470.10 | 128.70 |
| 07.442.366 | Water | 650.00 | | 146.25 | 22.50 | 503.75 | 145.65 |
| 07.442.370 | Repair and Maintenance Servi | 19,000.00 | 370.20 | 580.32 | 3.05 | 18,419.68 | 3,307.93 |
| 07.442.374 | Meter Equipment | 13,000.00 | 1,150.00 | 1,150.00 | 8.85 | 11,850.00 | 2,470.84 |
| 07.442.390 | Bank, Cr Card & On-Line Bill P | 70,000.00 | | 17,899.66 | 25.57 | 52,100.34 | 22,545.55 |
| 07.442.391 | Interest Expense | 800.00 | 416.52 | 1,188.44 | 148.56 | 388.44- | 842.06 |
| 07.442.392 | Bad Debt Expense | 200.00 | 3.41- | 10.20- | -5.10 | 210.20 | 2.36- |
| 07.442.400 | Maintenance & Testing Substa | 12,000.00 | | | | 12,000.00 | |
| 07.442.420 | Dues, Subscriptions & Member | 23,000.00 | | 22,115.00 | 96.15 | 885.00 | 21,905.00 |
| 07.442.430 | Gross Receipts Tax | 1,800.00 | | 1,936.00 | 107.56 | 136.00- | 1,803.00 |
| 07.442.450 | Contracted Services | 60,000.00 | 18,117.15 | 30,828.26 | 51.38 | 29,171.74 | 16,890.34 |
| 07.442.452 | Contracted Serv.-Line Mainten | 25,000.00 | 1,600.00 | 4,127.50 | 16.51 | 20,872.50 | 6,955.00 |
| 07.442.454 | Administrative Charge | 130,000.00 | | 32,500.00 | 25.00 | 97,500.00 | 32,500.00 |
| 07.442.460 | Training & Seminars | 12,000.00 | 1,850.88 | 1,850.88 | 15.42 | 10,149.12 | 821.54 |
| 07.442.720 | Capital-Improvements-Other | 331,634.00 | 11,750.00 | 16,495.32 | 4.97 | 315,138.68 | 159,860.00 |
| 07.442.740 | Capital-Mach, Equip & Vehicle | 116,000.00 | | | | 116,000.00 | |
| 07.442.800 | Depreciation Expense | 148,476.00 | | | | 148,476.00 | |
| 07.492.010 | Transfer to General Fund | 2,834,000.00 | 236,167.00 | 944,668.00 | 33.33 | 1,889,332.00 | 903,804.00 |
| 07.492.300 | Transfer to Capital Reserve Fu | 1,102,946.00 | 275,737.00 | 551,474.00 | 50.00 | 551,472.00 | 118,640.00 |
| 07.499.000 | Fund Bal-Res for Future-Spec | 286,967.00 | | | | 286,967.00 | |
| Total Expenditures | | 12,358,501.00 | 1,155,997.74 | 3,907,889.25 | 31.62 | 8,450,611.75 | 3,079,749.56 |
| Excess of Revenues over Expenditures for Report | | 140,123.00 | 290,519.35- | 334,126.69 | | 16,707,219.81 | 740,430.39 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE
 For Period Ending 04/30/2026

Selecting on FUND equals 14 (Fire Tax Protection Fund) to FUND equals 14 (Fire Tax Protection Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|-----------------------------------|-------------------|------------------|------------------|--------------|-------------------|--------------------|
| 14.301.100 | Real Estate Taxes - Current Y | 143,001.00 | 16,832.52 | 17,939.18 | 12.54 | 125,061.82 | 17,574.54 |
| 14.301.200 | Real Estate Taxes - Prior Year | 1,000.00 | 137.31 | 321.96 | 32.20 | 678.04 | 492.63 |
| 14.301.300 | Real Estate Taxes- Delinquent | | 3.98 | 3.98 | | 3.98- | 111.94 |
| 14.301.600 | Real Estate Taxes - Interim | | | 35.51 | | 35.51- | 31.95 |
| 14.341.000 | Interest Earnings | | | 12.48 | | 12.48- | 28.51 |
| Total Revenues | | 144,001.00 | 16,973.81 | 18,313.11 | 12.72 | 125,687.89 | 18,239.57 |
| 14.411.000 | Distribution of Tax Receipts to l | 144,001.00 | | | | 144,001.00 | |
| Total Expenditures | | 144,001.00 | | | 0.00 | 144,001.00 | |
| Excess of Revenues over Expenditures for Report | | | 16,973.81 | 18,313.11 | | 269,688.89 | 18,239.57 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 15 (Road Improvements Fund) to FUND equals 15 (Road Improvements Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|--------------------------------|-------------------|------------------|------------------|--------------|-------------------|--------------------|
| 15.301.100 | Real Estate Taxes - Current Y | 286,001.00 | 33,664.40 | 35,877.71 | 12.54 | 250,123.29 | 35,148.42 |
| 15.301.200 | Real Estate Taxes - Prior Year | 1,000.00 | 274.63 | 643.93 | 64.39 | 356.07 | 985.40 |
| 15.301.300 | Real Estate Taxes- Delinquent | 900.00 | 7.95 | 7.95 | 0.88 | 892.05 | 223.86 |
| 15.301.600 | Real Estate Taxes - Interim | 2,000.00 | | 71.01 | 3.55 | 1,928.99 | 63.89 |
| 15.341.000 | Interest Earnings | 500.00 | | 64.80 | 12.96 | 435.20 | 495.45 |
| Total Revenues | | 290,401.00 | 33,946.98 | 36,665.40 | 12.63 | 253,735.60 | 36,917.02 |
| 15.408.310 | Associate Engineering | 80,000.00 | 2,610.70 | 5,615.22 | 7.02 | 74,384.78 | 7,317.80 |
| 15.440.704 | Curb, Sidewalk & Handicap Ra | 12,000.00 | 4,194.00 | 11,484.00 | 95.70 | 516.00 | |
| 15.440.705 | Road Projects | 198,401.00 | | | | 198,401.00 | 15,743.22 |
| Total Expenditures | | 290,401.00 | 6,804.70 | 17,099.22 | 5.89 | 273,301.78 | 23,061.02 |
| Excess of Revenues over Expenditures for Report | | | 27,142.28 | 19,566.18 | | 527,037.38 | 13,856.00 |

Statement of Revenues & Expenditures

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 30 (Capital Fund) to FUND equals 30 (Capital Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|----------------------------------|---------------------|-------------------|-------------------|--------------|---------------------|--------------------|
| 30.341.000 | Interest Earnings | 25,445.00 | 77.44 | 2,972.10 | 11.68 | 22,472.90 | 7,519.17 |
| 30.341.040 | Sidewalk Interest | | | | | 0.00 | 180.20 |
| 30.351.110 | Economic Dev. Initiative-Park / | 164,654.00 | | | | 164,654.00 | |
| 30.351.120 | FEMA Reimb - Disaster Relief | 1,585,239.00 | | | | 1,585,239.00 | |
| 30.354.020 | Keystone Historic Preservation | 100,000.00 | | | | 100,000.00 | |
| 30.354.037 | Kulp Rehab - DCNR Grant | | | 80,000.00 | | 80,000.00- | |
| 30.354.040 | Police - LSA Grant | | 60,467.00 | 60,467.00 | | 60,467.00- | |
| 30.359.000 | Historical Society Donations | 120,000.00 | | | | 120,000.00 | |
| 30.367.100 | Park & Rec Fee-In-Lieu-Of | | 3,000.00 | 3,000.00 | | 3,000.00- | 10,500.00 |
| 30.391.100 | Sales of General Fixed Assets | 40,000.00 | | | | 40,000.00 | |
| 30.392.040 | Transfer from Menlo Aquatic C | 7,731.00 | | 7,731.00 | 100.00 | 0.00 | |
| 30.392.050 | Transfer from Refuse Fund | 83,960.00 | 41,980.00 | 62,970.00 | 75.00 | 20,990.00 | 50,000.00 |
| 30.392.070 | Transfer from Electric Fund | 1,079,946.00 | 275,737.00 | 551,474.00 | 51.06 | 528,472.00 | 118,640.00 |
| 30.392.350 | Transfer from Highway Aid Fun | 241,761.00 | | | | 241,761.00 | |
| 30.399.000 | Fund Balance - Use in Current | 235,172.00 | | | | 235,172.00 | |
| Total Revenues | | 3,683,908.00 | 381,261.44 | 768,614.10 | 20.86 | 2,915,293.90 | 186,839.37 |
| 30.402.390 | Bank Fees | | | 135.00 | | 135.00- | 50.00 |
| 30.405.700 | Computer Upgrade | 12,000.00 | | 1,317.00 | 10.98 | 10,683.00 | 5,479.00 |
| 30.405.730 | Emergency Operations & Sec | 9,663.00 | | | | 9,663.00 | |
| 30.405.735 | Cybersecurity - RMUC Phase I | | | | | 0.00 | 9,450.48 |
| 30.408.310 | Engineering - Road Projects | | | | | 0.00 | 3,499.39 |
| 30.408.313 | Engineering - MS4 | 40,000.00 | | | | 40,000.00 | |
| 30.409.700 | Building Capital Improvements- | 16,980.00 | | | | 16,980.00 | |
| 30.410.701 | Police Vehicles | 79,000.00 | 60,467.00 | 120,934.00 | 153.08 | 41,934.00- | |
| 30.410.702 | Police Equipment | 62,656.00 | | 12,402.00 | 19.79 | 50,254.00 | 7,000.00 |
| 30.439.000 | Road Construction Projects - L | 241,761.00 | | | | 241,761.00 | 2,512.97 |
| 30.440.700 | Public Works Capital Improverr | 4,000.00 | | | | 4,000.00 | 16,485.00 |
| 30.440.701 | Public Works Vehicles | 267,000.00 | | 162,485.00 | 60.86 | 104,515.00 | 6,944.40 |
| 30.440.702 | Public Works Equipment | 243,430.00 | | 2,199.00 | 0.90 | 241,231.00 | 2,199.00 |
| 30.440.708 | Bor Hall-Retaining Wall & Park | 164,654.00 | | | | 164,654.00 | |
| 30.440.710 | Railing & Culverts | | 53,474.40 | 82,395.87 | | 82,395.87- | 3,662.50 |
| 30.451.701 | Park Capital Improvements | 103,750.00 | 283,666.18 | 291,109.68 | 280.59 | 187,359.68- | 7,235.88 |
| 30.451.702 | Multi-Modal Trans-Trail to 9th S | | | 276.00 | | 276.00- | 6,702.50 |
| 30.451.705 | Covered Bridge Refurb | 1,749,438.00 | 891.40 | 1,944.80 | 0.11 | 1,747,493.20 | 24,902.83 |
| 30.451.707 | Community Gardens Land Ac | | | | | 0.00 | 40.00 |
| 30.451.708 | Community Planning Grant | | | 4,450.54 | | 4,450.54- | |
| 30.452.700 | Menlo Aquatic Center Capital I | 33,000.00 | 32,107.20 | 32,107.20 | 97.29 | 892.80 | |
| 30.458.700 | Senior Center Building Fund C | 5,000.00 | | 5,000.00 | 100.00 | 0.00 | |
| 30.471.000 | Debt Service-Principal-Boroug | 420,000.00 | | | | 420,000.00 | |
| 30.472.000 | Debt Service Interest - Boroug | 9,366.00 | 957.13 | 3,828.52 | 40.88 | 5,537.48 | 5,518.40 |
| 30.499.000 | Fund Bal - Reserve for Future - | 213,100.00 | | | | 213,100.00 | |
| Total Expenditures | | 3,674,798.00 | 431,563.31 | 720,584.61 | 19.61 | 2,954,213.39 | 101,682.35 |
| Excess of Revenues over Expenditures for Report | | 9,110.00 | 50,301.87- | 48,029.49 | | 5,869,507.29 | 85,157.02 |

Date: 05/06/2026
Time: 12:51:17PM

Statement of Revenues & Expenditures

User: HEATHE
Page: 1

BOROUGH OF PERKASIE
For Period Ending 04/30/2026

Selecting on FUND equals 35 (Highway Aid Fund) to FUND equals 35 (Highway Aid Fund)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|-----------------------------|-------------------|----------------|-------------------|---------------|-------------------|--------------------|
| 35.341.000 | Interest Earnings | 3,500.00 | | 746.63 | 21.33 | 2,753.37 | 1,818.04 |
| 35.355.020 | State Liquid Fuels Tax | 237,501.00 | | 242,721.65 | 102.20 | 5,220.65- | 246,585.84 |
| 35.355.030 | State Road Turnback Payment | 760.00 | | 760.00 | 100.00 | 0.00 | 760.00 |
| Total Revenues | | 241,761.00 | | 244,228.28 | 101.02 | 2,467.28- | 249,163.88 |
| 35.439.000 | Road Construction Projects | 241,761.00 | | | | 241,761.00 | |
| Total Expenditures | | 241,761.00 | | | 0.00 | 241,761.00 | |
| Excess of Revenues over Expenditures for Report | | | | 244,228.28 | | 239,293.72 | 249,163.88 |

Date: 05/06/2026
Time: 12:51:29PM

Statement of Revenues & Expenditures

User: HEATHE
Page: 1

BOROUGH OF PERKASIE For Period Ending 04/30/2026

Selecting on FUND equals 36 (Fund - 36) to FUND equals 36 (Fund - 36)

| ACCOUNT | DESCRIPTION | ANNUAL BUDGET | CURRENT PERIOD | YEAR TO DATE | % USED | BUDGET REMAINING | PRIOR YEAR TO DATE |
|--|-------------------|---------------|----------------|--------------|-------------|------------------|--------------------|
| 36.341.000 | Interest Earnings | | | 70.94 | | 70.94- | 119.14 |
| Total Revenues | | | | 70.94 | 0.00 | 70.94- | 119.14 |
| Excess of Revenues over Expenditures for Report | | | | 70.94 | | 70.94- | 119.14 |

Time: 3:49:45PM

BOROUGH OF PERKASIE

| VENDOR NO TRANS. NO | VENDOR NAME INVOICE NO | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|---|--|---|--|--|--|-----|----|
| 0000000055 VC-00065219 0000000055 | Allegheny Electric Cooperative Inc. PER100 Apr 2026 Allegheny Electric Cooperative Inc. | Monthly Electric Sales April 2026 | 07.442.361 | 05/11/2026 | 4,908.23 | | |
| | | | | Vendor Total: | 4,908.23 | | |
| 0000000018 VC-00065213 0000000018 | B.R. Scholl Sales & Service, Inc. 119646 B.R. Scholl Sales & Service, Inc. | PW Tk#18 Check Engine Light | 01.438.370 | 05/11/2026 | 162.50 | | |
| | | | | Vendor Total: | 162.50 | | |
| 0000000481 VC-00065211 0000000481 | Bahpco, Inc. 260546 Bahpco, Inc. | MAC Fire Alarm Monitoring 6/1/26-5/31/27 | 04.452.450 | 05/11/2026 | 720.00 | | |
| | | | | Vendor Total: | 720.00 | | |
| 0000001474 VC-00065205 VC-00065204 VC-00065203 VC-00065202 VC-00065206 VC-00065207 VC-00065202 0000001474 | Begley, Carlin & Mandio, LLP 1977381059 1977381060 1977381062 1977381057 1977381058 1977381061 1977381057 Begley, Carlin & Mandio, LLP | 135 S. Main St. Reimbursable Perkasie Place ZHB thru 4/30/26 Perry Mill Reimbursable General & Police Legal thru 4/30/26 1229 N. Ridge Reimbursable PRA Treatment Center Reimbursable General & Police Legal thru 4/30/26 | 01.250.200 01.414.314 01.250.200 01.410.314 01.250.200 01.250.200 01.404.310 | 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 | 288.00 496.00 544.00 848.00 224.00 208.00 7,284.00 | | |
| | | | | Vendor Total: | 9,892.00 | | |
| 0000003507 VC-00065190 0000003507 | Bertha Bradley 02916002.05 Bertha Bradley | Refuse Overpayment Refund Final Bill | 05.200.100 | 05/11/2026 | 50.00 | | |
| | | | | Vendor Total: | 50.00 | | |
| 0000000113 VC-00065224 0000000113 | Cash 2026 Loyalty Cards Cash | Loyalty Card Reimbursement Petty Cash | 01.451.501 | 05/11/2026 | 100.00 | | |
| | | | | Vendor Total: | 100.00 | | |
| 0000005906 VC-00065246 0000005906 | Chuck's Mowing LLC 5/4/26-5/3/27 Chuck's Mowing LLC | Penny Lane Mowing Agreement 1 Year | 01.454.450 | 05/11/2026 | 1,000.00 | | |
| | | | | Vendor Total: | 1,000.00 | | |
| 0000000135 VC-00065217 VC-00065222 0000000135 | Clemens Uniform 1770352 1770349 Clemens Uniform | Boro Floor Mat Rentals PW Uniforms | 01.409.450 01.438.238 | 05/11/2026 05/11/2026 | 48.86 197.02 | | |
| | | | | Vendor Total: | 245.88 | | |
| 0000005737 VC-00065230 0000005737 | Cody Computer Services, Inc. 14516 Cody Computer Services, Inc. | Police Pathfinder Cloud Service | 01.410.454 | 05/11/2026 | 547.50 | | |
| | | | | Vendor Total: | 547.50 | | |
| 0000000100 VC-00065191 VC-00065191 | Delaware Valley Health Trust 31548 31548 | Medical/Dental/Rx Premiums May 2026 Medical/Dental/Rx Premiums May 2026 | 01.405.199 01.401.199 | 05/11/2026 05/11/2026 | 172.13 301.22 | | |

Time: 3:49:45PM

BOROUGH OF PERKASIE

| VENDOR NO | VENDOR NAME | INVOICE NO | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|-------------|------------------------------|-------------------------------------|-------------------------------------|---------------|------------|---------------------|-----|----|
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.402.196 | 05/11/2026 | 4,285.05 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.402.199 | 05/11/2026 | 447.53 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.414.199 | 05/11/2026 | 240.98 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.222.000 | 05/11/2026 | 16,789.44 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.410.196 | 05/11/2026 | 65,855.15 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.390.300 | 05/11/2026 | -7,534.23 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 07.442.196 | 05/11/2026 | 12,769.78 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.405.196 | 05/11/2026 | 2,427.64 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.438.199 | 05/11/2026 | 960.51 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 04.452.196 | 05/11/2026 | 309.58 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.410.199 | 05/11/2026 | 3,049.92 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 07.390.300 | 05/11/2026 | -837.14 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.401.196 | 05/11/2026 | 4,015.69 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.451.196 | 05/11/2026 | 3,359.81 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.414.196 | 05/11/2026 | 4,334.02 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.451.199 | 05/11/2026 | 197.96 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 05.427.196 | 05/11/2026 | 8,507.12 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.410.531 | 05/11/2026 | 1,116.87 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 01.438.196 | 05/11/2026 | 15,123.77 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 05.427.199 | 05/11/2026 | 540.27 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 04.452.199 | 05/11/2026 | 189.33 | | |
| VC-00065191 | 31548 | | Medical/Dental/Rx Premiums May 2026 | 07.442.199 | 05/11/2026 | 984.40 | | |
| 000000100 | Delaware Valley Health Trust | | | | | | | |
| | | | | Vendor Total: | 137,606.80 | | | |
| 000000205 | Grim, Biehn & Thatcher | | | | | | | |
| VC-00065239 | 241595 | ZHB Legal thru 4/30/26 | | 01.414.314 | 05/11/2026 | 74.00 | | |
| 000000205 | Grim, Biehn & Thatcher | | | | | | | |
| | | | | Vendor Total: | 74.00 | | | |
| 000000937 | J.P. Mascaro & Sons | | | | | | | |
| VC-00065212 | 55570 | Single Stream Recycling 4/21 & 4/23 | | 05.426.367 | 05/11/2026 | 521.85 | | |
| 000000937 | J.P. Mascaro & Sons | | | | | | | |
| | | | | Vendor Total: | 521.85 | | | |
| 0000005899 | Joseph Catallo | | | | | | | |
| VC-00065188 | 02916002.00 | Electric Final Bill Deposit Refund | | 07.200.100 | 05/11/2026 | 66.13 | | |
| 0000005899 | Joseph Catallo | | | | | | | |
| | | | | Vendor Total: | 66.13 | | | |
| 0000005898 | Kaitlyn Hepburn | | | | | | | |
| VC-00065186 | 06164011.00 | Electric Final Bill Deposit Refund | | 07.200.100 | 05/11/2026 | 268.55 | | |
| 0000005898 | Kaitlyn Hepburn | | | | | | | |
| | | | | Vendor Total: | 268.55 | | | |
| 0000003307 | Keystone Fire & Security | | | | | | | |
| VC-00065247 | 8343197 | Carousel Sprinkler System Repair | | 01.409.450 | 05/11/2026 | 11,316.19 | | |
| 0000003307 | Keystone Fire & Security | | | | | | | |
| | | | | Vendor Total: | 11,316.19 | | | |
| 0000000004 | M & S Oil Co. | | | | | | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | | 01.410.231 | 05/11/2026 | 3,678.31 | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | | 01.405.231 | 05/11/2026 | -0.79 | | |

Time: 3:49:45PM

BOROUGH OF PERKASIE

| VENDOR NO | VENDOR NAME | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|-------------|-----------------------------|---|------------|---------------|---------------------|-----|----|
| TRANS. NO | INVOICE NO | | | | | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | 01.454.362 | 05/11/2026 | 333.86 | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | 07.442.231 | 05/11/2026 | 757.37 | | |
| VC-00065220 | 494104 | Diesel Exhaust Fluid 55 gal Drum | 05.427.231 | 05/11/2026 | 200.00 | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | 01.438.362 | 05/11/2026 | 2,079.27 | | |
| VC-00065218 | 72-1 April 2026 | April Gas & Diesel | 05.427.231 | 05/11/2026 | 2,862.96 | | |
| 0000000004 | M & S Oil Co. | | | Vendor Total: | 9,910.98 | | |
| 0000005900 | Megan Stewart | | | | | | |
| VC-00065189 | 04380009.00 | Electric Final Bill Deposit Refund | 07.200.100 | 05/11/2026 | 47.20 | | |
| 0000005900 | Megan Stewart | | | Vendor Total: | 47.20 | | |
| 0000000070 | Perkasie Regional Authority | | | | | | |
| VC-00065193 | 3352 | 6" Fire Hydrants | 01.411.366 | 05/11/2026 | 3,996.56 | | |
| VC-00065192 | 7903 | Amphiteater Hydrant | 01.411.366 | 05/11/2026 | 66.00 | | |
| VC-00065196 | 7903 | Skate Park Bathrooms 1/22-4/22/26 | 01.454.366 | 05/11/2026 | 125.45 | | |
| VC-00065196 | 7903 | Skate Park Bathrooms 1/22-4/22/26 | 01.454.364 | 05/11/2026 | 167.30 | | |
| VC-00065194 | 3353 | 4" Fire Hydrants | 01.411.366 | 05/11/2026 | 70.88 | | |
| VC-00065195 | 4325 | Skate Park Water 1/22-4/22/26 | 01.454.366 | 05/11/2026 | 66.00 | | |
| 0000000070 | Perkasie Regional Authority | | | Vendor Total: | 4,492.19 | | |
| 0000000406 | Reliance Alarm Company | | | | | | |
| VC-00065208 | 54837 | Carousel Repair Agreement 6/1/26-5/31/2 | 01.409.450 | 05/11/2026 | 331.20 | | |
| 0000000406 | Reliance Alarm Company | | | Vendor Total: | 331.20 | | |
| 0000000221 | Southgate Commons | | | | | | |
| VC-00065223 | 03528007.00 | Electric Final Bill Overpayment Refund | 07.200.100 | 05/11/2026 | 72.21 | | |
| 0000000221 | Southgate Commons | | | Vendor Total: | 72.21 | | |
| 0000003409 | The Free Press LLC | | | | | | |
| VC-00065209 | 10345 | Small Banner Ad May 2026 | 01.451.501 | 05/11/2026 | 95.00 | | |
| 0000003409 | The Free Press LLC | | | Vendor Total: | 95.00 | | |
| 0000005697 | Twin Rocks Water | | | | | | |
| VC-00065198 | 7618025 | Boro Hall 2nd Floor Water | 01.409.450 | 05/11/2026 | 27.97 | | |
| VC-00065210 | 7618021 | Police Bottled Water Delivery | 01.410.450 | 05/11/2026 | 118.91 | | |
| VC-00065200 | 7618003 | Electric Water Delivery | 07.442.450 | 05/11/2026 | 124.90 | | |
| VC-00065201 | 7618034 | PW Bottled Water | 01.438.480 | 05/11/2026 | 29.95 | | |
| VC-00065199 | 7618033 | Boro Hall 1st Floor Water | 01.409.450 | 05/11/2026 | 38.96 | | |
| 0000005697 | Twin Rocks Water | | | Vendor Total: | 340.69 | | |
| 0000000732 | UniFirst Corporation | | | | | | |
| VC-00065197 | 1290300004 | PW Uniforms | 07.442.238 | 05/11/2026 | 274.84 | | |
| 0000000732 | UniFirst Corporation | | | Vendor Total: | 274.84 | | |
| 0000000553 | USA TODAY Media Corp. | | | | | | |
| VC-00065215 | 0007659943 | Civil Service Meeting Ad | 01.405.341 | 05/11/2026 | 71.71 | | |

Time: 3:49:45PM

BOROUGH OF PERKASIE

| VENDOR NO | VENDOR NAME | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|-------------|-----------------------|--|------------|----------------------|---------------------|-----|----|
| TRANS. NO | INVOICE NO | | | | | | |
| VC-00065216 | 0007659943 | Amending W Callowhill Right Turn Times | 01.405.341 | 05/11/2026 | 169.72 | | |
| VC-00065214 | 0007659943 | Perkasie Historical Meeting Ad | 01.405.341 | 05/11/2026 | 68.08 | | |
| 0000000553 | USA TODAY Media Corp. | | | | | | |
| | | | | Vendor Total: | 309.51 | | |
| 0000000002 | Waste Management | | | | | | |
| VC-00065221 | 0016711-1062-3 | Municipal Solid Waste Disposal 4/16-4/30 | 05.427.367 | 05/11/2026 | 10,550.61 | | |
| 0000000002 | Waste Management | | | | | | |
| | | | | Vendor Total: | 10,550.61 | | |
| 0000005206 | William Fay | | | | | | |
| VC-00065187 | 05056005.00 | Electric Final Bill Deposit Refund | 07.200.100 | 05/11/2026 | 109.61 | | |
| 0000005206 | William Fay | | | | | | |
| | | | | Vendor Total: | 109.61 | | |
| | | | | Report Total: | 194,013.67 | | |
| | | | | Unpaid Report Total: | 194,013.67 | | |
| | | | | Paid Report Total: | 0.00 | | |

Date: 05/12/2026

EFT Register #8 – May 12, 2026

User: HEATHE

Time: 9:19:59AM

BOROUGH OF PERKASIE

Page: 1

| VENDOR NO | VENDOR NAME | INVOICE NO | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|-------------|---|---|------------|---------------|---------------------|-----|----|
| 0000005782 | Amazon Capital Services | | | | | | |
| VP-00000237 | 1HVC-V6LX-7LLR | Park & Rec Office Supplies | 01.451.210 | 05/11/2026 | 48.96 | X | |
| VP-00000236 | 1R3F-TC39-7J7L | Park & Rec Office Supplies | 01.451.210 | 05/11/2026 | 13.95 | X | |
| VP-00000252 | 1MNW-J9JP-93J7 | MAC Workstation | 04.452.374 | 05/12/2026 | 89.61 | X | |
| VP-00000241 | 1DR3TTHW-GC6R | Chargers for Council IPads | 01.405.210 | 05/11/2026 | 16.92 | X | |
| VP-00000233 | 1TN1-1YRC-6JYK | Business Prime Annual Membership Fee | 01.405.450 | 05/01/2026 | 129.00 | X | |
| VP-00000240 | 1GRV-DWGT-3JT4 | Police Wiper Blades | 01.410.451 | 05/11/2026 | 52.99 | X | |
| VP-00000243 | 1GRV-DWGT-FNMR | MAC Brochure Holder | 04.452.247 | 05/11/2026 | 34.89 | X | |
| VP-00000242 | 196R-3636-G199 | Park & Rec Office Supplies | 01.451.501 | 05/11/2026 | 43.82 | X | |
| 0000005782 | Amazon Capital Services | | | Vendor Total: | 430.14 | | |
| 0000000069 | Comcast | | | | | | |
| VP-00000239 | 168403 | Amphitheater Wifi/Internet 4/28-5/27 | 01.451.450 | 05/08/2026 | 269.62 | X | |
| VP-00000234 | 2688669875 | Ethernet 4/15-5/14/26 | 01.405.450 | 05/11/2026 | 260.10 | X | |
| VP-00000226 | 40784 | Police Cable 4/22-5/21/26 | 01.410.321 | 05/01/2026 | 40.01 | X | |
| VP-00000232 | 167496 | Electric Bundled Services 4/19-5/18/26 | 07.442.450 | 05/01/2026 | 357.97 | X | |
| VP-00000227 | 41402 | Electric Cable 4/30-5/29/26 | 07.442.450 | 05/04/2026 | 88.00 | X | |
| VP-00000234 | 2688669875 | Ethernet 4/15-5/14/26 | 01.438.480 | 05/11/2026 | 260.11 | X | |
| VP-00000231 | 63083 | Police Bundled Services 4/20-5/19/26 | 01.410.321 | 05/01/2026 | 336.70 | X | |
| VP-00000234 | 2688669875 | Ethernet 4/15-5/14/26 | 01.410.450 | 05/11/2026 | 260.11 | X | |
| VP-00000253 | 53456 | PW Bundled Services 5/7-6/6/26 | 01.438.480 | 05/11/2026 | 259.91 | X | |
| VP-00000235 | 2688669875 | Ethernet 4/15-5/14/26 | 07.442.450 | 05/11/2026 | 260.11 | X | |
| 0000000069 | Comcast | | | Vendor Total: | 2,392.64 | | |
| 0000002414 | De Lage Landen Financial Services, Inc. | | | | | | |
| VP-00000250 | 596771721 | Boro Hall Copier Contracts 4/15-5/14/26 | 01.405.450 | 05/11/2026 | 674.51 | X | |
| 0000002414 | De Lage Landen Financial Services, Inc. | | | Vendor Total: | 674.51 | | |
| 0000004082 | Staples | | | | | | |
| VP-00000249 | 6062376099 | PW Janitorial Supplies | 01.438.230 | 05/11/2026 | 67.48 | X | |
| VP-00000246 | 6062376097 | Park Supplies | 01.454.250 | 05/11/2026 | 274.99 | X | |
| VP-00000245 | 6062376100 | PW Janitorial Supplies | 01.438.230 | 05/11/2026 | 308.15 | X | |
| VP-00000247 | 6062376098 | PW Janitorial Supplies | 01.438.230 | 04/30/2026 | 140.36 | X | |
| VP-00000248 | 6062376101 | PW Janitorial Supplies | 01.438.230 | 05/11/2026 | 182.18 | X | |
| 0000004082 | Staples | | | Vendor Total: | 973.16 | | |
| 0000004856 | Uniform Construction UCC | | | | | | |
| VP-00000228 | 1st Qtr 2026 | UCC Fee Remittance 1st Qtr 2026 | 01.413.300 | 05/01/2026 | 189.00 | X | |
| 0000004856 | Uniform Construction UCC | | | Vendor Total: | 189.00 | | |
| 0000005561 | Valpak Franchise Operations | | | | | | |
| VP-00000251 | INV-377004 | MAC Clipp Digital Ad | 04.452.341 | 05/08/2026 | 667.00 | X | |
| 0000005561 | Valpak Franchise Operations | | | Vendor Total: | 667.00 | | |
| 0000000087 | Verizon | | | | | | |
| VP-00000238 | 156-951-933-0001-98 | Police Centrex Lines 4/17-5/16 | 01.410.321 | 05/08/2026 | 47.52 | X | |
| 0000000087 | Verizon | | | Vendor Total: | 47.52 | | |

Date: 05/12/2026

EFT Register #8 – May 12, 2026

User: HEATHE

Time: 9:19:59AM

BOROUGH OF PERKASIE

Page: 1

| VENDOR NO TRANS. NO | VENDOR NAME INVOICE NO | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|------------------------|---------------------------|------------------------------------|----------------------|---------------|---------------------|-----|----|
| 0000005050 | WageWorks, Inc. | | | | | | |
| VP-00000230 | INV8978068 | Employee HRA & Flex Reimbursements | 90.200.300 | 04/28/2026 | 727.07 | X | |
| VP-00000244 | INV8996017 | Employee HRA & Flex Reimbursements | 90.200.300 | 05/05/2026 | 318.45 | X | |
| VP-00000230 | INV8978068 | Employee HRA & Flex Reimbursements | 90.200.200 | 04/28/2026 | 214.48 | X | |
| VP-00000244 | INV8996017 | Employee HRA & Flex Reimbursements | 90.200.200 | 05/05/2026 | 263.39 | X | |
| VP-00000229 | INV8961995 | FSA & HRA Admin Fee Apr 2026 | 01.405.450 | 05/01/2026 | 267.00 | X | |
| VP-00000256 | INV9017126 | Employee HRA & Flex Reimbursements | 90.200.300 | 05/12/2026 | 183.24 | X | |
| VP-00000256 | INV9017126 | Employee HRA & Flex Reimbursements | 90.200.200 | 05/12/2026 | 126.26 | X | |
| 0000005050 | WageWorks, Inc. | | | Vendor Total: | 2,099.89 | | |
| 0000002468 | Wells Fargo | | | | | | |
| VP-00000255 | 2007 DVRFA | 2007 DVRFA Loan Interest | 30.472.000 | 05/11/2026 | 766.33 | X | |
| VP-00000254 | 2006 DVRFA | 2006 DVRFA Loan Interest | 30.472.000 | 05/25/2026 | 190.80 | X | |
| 0000002468 | Wells Fargo | | | Vendor Total: | 957.13 | | |
| | | | Report Total: | | 8,430.99 | | |
| | | | Unpaid Report Total: | | 8,430.99 | | |
| | | | Paid Report Total: | | 0.00 | | |

Date: 05/13/2026

EFT Register # 9 - May 13, 2026

User: HEATHE

Page: 1

Time: 11:50:46AM

BOROUGH OF PERKASIE

| VENDOR NO TRANS. NO | VENDOR NAME INVOICE NO | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID | EFT | DP |
|--|---|--|--------------------------|--------------------------|----------------------|--------|----|
| 0000005782 VP-00000259 0000005782 | Amazon Capital Services 1QFL-7FNV-WNH3 Amazon Capital Services | MAC Janitorial Supplies | 04.452.247 | 05/14/2026 307.30 | 307.30 | X | |
| | | | | Vendor Total: | | | |
| 0000002467 VP-00000257 VP-00000257 0000002467 | AMP Inc. 1015330 1015330 AMP Inc. | Power Purchases April 2026 Power Purchases April 2026 | 07.442.361 07.442.362 | 05/26/2026 05/26/2026 | 394,271.77 480.28 | X X | |
| | | | | Vendor Total: | 394,752.05 | | |
| 0000002414 VP-00000258 0000002414 | De Lage Landen Financial Services, Inc. 597149873 De Lage Landen Financial Services, Inc. | Police Copier Contracts 5/1-5/31/26 | 01.410.252 | 05/14/2026 164.35 | 164.35 | X | |
| | | | | Vendor Total: | | | |
| | | | | Report Total: | 395,223.70 | | |
| | | | | Unpaid Report Total: | 395,223.70 | | |
| | | | | Paid Report Total: | 0.00 | | |

Time: 12:24:03PM

BOROUGH OF PERKASIE

| VENDOR NO TRANS. NO | VENDOR NAME INVOICE NO | INVOICE DESC. | ACCOUNT NO | DUE DATE | VOUCHER AMOUNT PAID EFT DP |
|------------------------|------------------------------------|-------------------------------------|------------|---------------|----------------------------|
| 0000005903 | Asher Martin & Camille Parker | | | | |
| VC-00065249 | 04648014.00 | Electric Final Bill Deposit Refund | 07.200.100 | 05/19/2026 | 262.57 |
| 0000005903 | Asher Martin & Camille Parker | | | Vendor Total: | 262.57 |
| 0000001790 | Code Inspections, Inc. | | | | |
| VC-00065241 | 16749 | MAC Electrical Approval | 04.452.420 | 05/19/2026 | 660.00 |
| 0000001790 | Code Inspections, Inc. | | | Vendor Total: | 660.00 |
| 0000000937 | J.P. Mascaro & Sons | | | | |
| VC-00065242 | 55619 | Single Stream Recycling 4/28 & 4/30 | 05.426.367 | 05/19/2026 | 560.70 |
| 0000000937 | J.P. Mascaro & Sons | | | Vendor Total: | 560.70 |
| 0000005902 | Leah Hahn | | | | |
| VC-00065248 | 06284010.00 | Electric Final Bill Deposit Refund | 07.200.100 | 05/19/2026 | 8.86 |
| 0000005902 | Leah Hahn | | | Vendor Total: | 8.86 |
| 0000000503 | Moyer Indoor/Outdoor | | | | |
| VC-00065256 | 787748-2 | Pest Commercial Quarterly Boro Hall | 01.409.450 | 05/19/2026 | 161.00 |
| 0000000503 | Moyer Indoor/Outdoor | | | Vendor Total: | 161.00 |
| 0000000096 | Pennsylvania One Call System, Inc. | | | | |
| VC-00065267 | 1162314 | Monthly Activity Fee | 07.442.450 | 05/19/2026 | 21.00 |
| 0000000096 | Pennsylvania One Call System, Inc. | | | Vendor Total: | 21.00 |
| 0000001139 | Security Abstract of PA Inc | | | | |
| VC-00065268 | Refund | Deed Registration Refund | 01.361.800 | 05/19/2026 | 10.00 |
| 0000001139 | Security Abstract of PA Inc | | | Vendor Total: | 10.00 |
| 0000000071 | Towne Answering Service, Inc. | | | | |
| VC-00065255 | 289405112026 | Answering Service 4/13-5/10/26 | 07.442.321 | 05/19/2026 | 160.00 |
| 0000000071 | Towne Answering Service, Inc. | | | Vendor Total: | 160.00 |
| 0000000732 | UniFirst Corporation | | | | |
| VC-00065266 | 1290301260 | Electric Uniforms | 07.442.238 | 05/19/2026 | 279.92 |
| 0000000732 | UniFirst Corporation | | | Vendor Total: | 279.92 |

Report Total: 2,124.05
 Unpaid Report Total: 2,124.05
 Paid Report Total: 0.00

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 1

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
|---------|------------------------|-----------------------|-----------------------------------|--|---------------------------------|--------------|--------------|--------------|
| CC | 011440 | 0000001996 | Gilmore & Associates, Inc. | 05/26/2026 | | 2218.75 | O | |
| | 5/2026 | VC 00065304-001 | 30.440.710 | Railing & Culverts | Perkasie MS4 | | | 1,998.75 |
| | 5/2026 | VC 00065312-001 | 30.451.701 | Park Capital Improvements | Kulp Park Engineering | | | 220.00 |
| | | | | | CHECK TOTAL | | | 2,218.75 |
| CC | 011441 | 0000003802 | American Ramp Company | 05/26/2026 | | 26502.87 | O | |
| | 5/2026 | VC 00065250-001 | 30.451.700 | Park & Rec-Fee-In-Lieu-Of-Playground Equip | Final Phase Skate Ramps | | | 7,005.74 |
| | 5/2026 | VC 00065250-002 | 30.451.701 | Park Capital Improvements | Final Phase Skate Ramps | | | 19,497.13 |
| | | | | | CHECK TOTAL | | | 26,502.87 |
| CC | 011442 | 0000004350 | Block Communications | 05/26/2026 | | 17028.16 | O | |
| | 5/2026 | VC 00065292-001 | 30.410.701 | Police Vehicles | Upfitting-LSA Grant Tahoe | | | 17,028.16 |
| | | | | | CHECK TOTAL | | | 17,028.16 |
| CC | 011443 | 0000005044 | BAYCOM, Inc. c/o OwnersEdge, Inc. | 05/26/2026 | | 4188.00 | O | |
| | 5/2026 | VC 00065270-001 | 30.410.702 | Police Equipment | Police Tahoe Docking Station | | | 4,188.00 |
| | | | | | CHECK TOTAL | | | 4,188.00 |
| CC | 011444 | 0000005833 | NJS Concrete LLC | 05/26/2026 | | 11859.80 | O | |
| | 5/2026 | VC 00065303-001 | 30.451.701 | Park Capital Improvements | 2025 Concrete Final Payment | | | 11,859.80 |
| | | | | | CHECK TOTAL | | | 11,859.80 |
| CC | 011445 | 0000005901 | Fred Beans Ford | 05/26/2026 | | 130667.00 | O | |
| | 5/2026 | VC 00065302-001 | 30.410.701 | Police Vehicles | 2026 Jeep Gladiator - LSA Grant | | | 47,900.00 |
| | 5/2026 | VC 00065238-001 | 30.440.701 | Public Works Vehicles | PW 2026 Ford F-250 | | | 82,767.00 |
| | | | | | CHECK TOTAL | | | 130,667.00 |
| CC | 011446 | 0000005904 | Ryan Taylor Graphics | 05/26/2026 | | 3100.00 | O | |
| | 5/2026 | VC 00065243-001 | 30.410.702 | Police Equipment | 2026 Tahoe Graphics Package | | | 1,730.00 |
| | 5/2026 | VC 00065244-001 | 30.410.702 | Police Equipment | 2006 Tahoe Graphic Package | | | 1,370.00 |
| | | | | | CHECK TOTAL | | | 3,100.00 |
| EC | 021237 | 0000000016 | Lawson Products, Inc. | 05/26/2026 | | 611.24 | O | |
| | 5/2026 | VC 00065300-001 | 07.442.253 | Hardware & Parts - Line Equip | Sales Order 11634146 | | | 611.24 |
| | | | | | CHECK TOTAL | | | 611.24 |
| EC | 021238 | 0000000732 | UniFirst Corporation | 05/26/2026 | | 275.85 | O | |
| | 5/2026 | VC 00065294-001 | 07.442.238 | Clothing & Uniforms | Electric Uniforms | | | 275.85 |
| | | | | | CHECK TOTAL | | | 275.85 |
| EC | 021239 | 0000000832 | Altec Industries, Inc. | 05/26/2026 | | 718.27 | O | |
| | 5/2026 | VC 00065265-001 | 07.442.253 | Hardware & Parts - Line Equip | Conduit | | | 53.52 |
| | 5/2026 | VC 00065297-001 | 07.442.253 | Hardware & Parts - Line Equip | Conduit | | | 59.73 |
| | 5/2026 | VC 00065298-001 | 07.442.253 | Hardware & Parts - Line Equip | Part number 970758316 | | | 399.00 |
| | 5/2026 | VC 00065258-001 | 07.442.260 | Small Tools & Minor Equipment | Electric Tools | | | 163.77 |
| | 5/2026 | VC 00065260-001 | 07.442.260 | Small Tools & Minor Equipment | Electric Tools | | | 42.25 |
| | | | | | CHECK TOTAL | | | 718.27 |
| EC | 021240 | 0000001531 | Grainger | 05/26/2026 | | 216.48 | O | |
| | 5/2026 | VC 00065264-001 | 07.442.245 | Operating Supplies | Electric Supplies | | | 216.48 |

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 2

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
|---------|----------------------------|--|---|--|--|--------------|--------------|---------------------------|
| | | | | | | CHECK TOTAL | | 216.48 |
| EC | 021241 5/2026 | 0000001996 VC 00065326-001 | Gilmore & Associates, Inc. 07.442.313 | 05/26/2026 Engineering | BTM Solar Project | 2308.50 | O | 2,308.50 |
| | | | | | | CHECK TOTAL | | 2,308.50 |
| EC | 021242 5/2026 | 0000003621 VC 00065299-001 | Cooper Electric 07.442.253 | 05/26/2026 Hardware & Parts - Line Equip | Supplies for PW Gate | 74.58 | O | 74.58 |
| | | | | | | CHECK TOTAL | | 74.58 |
| EC | 021243 5/2026 | 0000003707 VC 00065296-001 | AT&T Mobility 07.442.324 | 05/26/2026 Wireless Telephones | April Services | 82.78 | O | 82.78 |
| | | | | | | CHECK TOTAL | | 82.78 |
| EC | 021244 5/2026 5/2026 | 0000003938 VC 00065259-001 VC 00065295-001 | Turtle & Hughes, Inc 07.442.253 07.442.253 | 05/26/2026 Hardware & Parts - Line Equip Hardware & Parts - Line Equip | Electric Hardware & Parts 6" Conduit Strap | 1123.50 | O | 548.50 575.00 |
| | | | | | | CHECK TOTAL | | 1,123.50 |
| EC | 021245 5/2026 | 0000005429 VC 00065257-001 | JRF Tree LLC 07.442.452 | 05/26/2026 Contracted Serv.-Line Maintenance | Linework with Electric Dept. | 800.00 | O | 800.00 |
| | | | | | | CHECK TOTAL | | 800.00 |
| EC | 021246 5/2026 5/2026 | 0000005907 VC 00065261-001 VC 00065262-001 | K.J. Door Services, Inc. 07.442.720 07.442.720 | 05/26/2026 Capital-Improvements-Other Capital-Improvements-Other | Electric Vestibule Door Electric Front Door | 9078.79 | O | 4,640.07 4,438.72 |
| | | | | | | CHECK TOTAL | | 9,078.79 |
| EC | 021247 5/2026 | 0000005909 VC 00065331-001 | Schweitzer Engineering Laboratories, Inc. 07.442.720 | 05/26/2026 Capital-Improvements-Other | Feeder Protection Relays | 24418.86 | O | 24,418.86 |
| | | | | | | CHECK TOTAL | | 24,418.86 |
| EC | 021248 5/2026 | 0000005910 VC 00065333-001 | Kyle Menchaca 07.200.100 | 05/26/2026 Voucher Payable Account-Refund of Deposits | Electric Deposit Refund | 256.47 | O | 256.47 |
| | | | | | | CHECK TOTAL | | 256.47 |
| EC | 021249 5/2026 | 0000005911 VC 00065334-001 | Electric Dreams Arcade 07.200.100 | 05/26/2026 Voucher Payable Account-Refund of Deposits | Electric Deposit Refund | 238.47 | O | 238.47 |
| | | | | | | CHECK TOTAL | | 238.47 |
| EC | E00271 5/2026 5/2026 | 0000002467 VP 00000257-001 VP 00000257-002 | AMP Inc. 07.442.361 07.442.362 | 05/26/2026 Power Purchases PA Peaking Project | Power Purchases April 2026 Power Purchases April 2026 | 394752.05 | R | X 394,271.77 480.28 |
| | | | | | | CHECK TOTAL | | 394,752.05 |
| GC | 034967 5/2026 | 0000000016 VC 00065253-001 | Lawson Products, Inc. 01.438.260 | 05/26/2026 Small Tools and Minor Equipment | PW Small Tools & Equipment | 736.39 | O | 736.39 |
| | | | | | | CHECK TOTAL | | 736.39 |
| GC | 034968 5/2026 | 0000000017 VC 00065236-001 | Davis Feed of Bucks County 01.454.370 | 05/26/2026 Repairs and Maintenance Services | Park Supplies | 160.00 | O | 160.00 |

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 3

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
|---------|------------------------|------------------------------|---|--|--|--------------|--------------|--------------|
| | | | | | | CHECK TOTAL | | 160.00 |
| GC | 034969 5/2026 | 000000019 VC 00065254-001 | Richter Drafting & Office Supply Co., Inc. 01.405.210 | 05/26/2026 Office Supplies | Admin Office Supplies | 95.98 | O | 95.98 |
| | | | | | | CHECK TOTAL | | 95.98 |
| GC | 034970 5/2026 | 000000021 VC 00065235-001 | GTR Welding Co., Inc. 01.438.370 | 05/26/2026 Repairs and Maintenance Services | Fix Pin for Compactor & Rebuild Backhoe Forks | 1202.50 | O | 1,202.50 |
| | | | | | | CHECK TOTAL | | 1,202.50 |
| GC | 034971 5/2026 | 000000041 VC 00065271-001 | McCormick Brothers 01.410.239 | 05/26/2026 Uniform Cleaning | Police Uniform Cleaning | 293.16 | O | 293.16 |
| | | | | | | CHECK TOTAL | | 293.16 |
| GC | 034972 5/2026 | 000000060 VC 00065280-001 | D.L. Beardsley LTD 01.454.250 | 05/26/2026 Repair and Maintenance Supplies | PW Chain Saw Supplies | 166.45 | O | 166.45 |
| | | | | | | CHECK TOTAL | | 166.45 |
| GC | 034973 5/2026 | 000000112 VC 00065289-001 | PA Chiefs of Police Association 01.410.420 | 05/26/2026 Dues, Subscriptions & Memberships | 2026 Dues | 150.00 | O | 150.00 |
| | | | | | | CHECK TOTAL | | 150.00 |
| GC | 034974 5/2026 | 000000130 VC 00065336-001 | Southeastern Pennsylvania Transportation Authority 01.445.380 | 05/26/2026 Parking Lot Lease 8th & Market | Monthly Lot Rent | 799.76 | O | 799.76 |
| | | | | | | CHECK TOTAL | | 799.76 |
| GC | 034975 5/2026 | 000000135 VC 00065337-001 | Clemens Uniform 01.409.450 | 05/26/2026 Contracted Services | Boro Hall Mat Rental | 423.16 | O | 48.86 |
| | 5/2026 | VC 00065275-001 | 01.410.373 | Building Repairs & Maintenance Services | Police Floor Mat Rentals | | | 30.88 |
| | 5/2026 | VC 00065284-001 | 01.438.230 | Hardware and Supplies | PW First Aid Kit | | | 146.40 |
| | 5/2026 | VC 00065283-001 | 01.438.238 | Clothing and Uniforms | PW Uniforms | | | 197.02 |
| | | | | | | CHECK TOTAL | | 423.16 |
| GC | 034976 5/2026 | 000000136 VC 00065234-001 | Lapp's Landscape Products 01.454.246 | 05/26/2026 Wood Chips / Mulch Playgrounds | Mulch & Wood Chips | 924.00 | O | 924.00 |
| | | | | | | CHECK TOTAL | | 924.00 |
| GC | 034977 5/2026 | 000000259 VC 00065272-001 | Grandview Service Centre 01.410.451 | 05/26/2026 Contracted Maintenance & Repair of Vehicles | Unit#56-7 PA Inspection | 2642.47 | O | 93.06 |
| | 5/2026 | VC 00065273-001 | 01.410.451 | Contracted Maintenance & Repair of Vehicles | Unit#56-3 Police Cooling System Leak | | | 1,928.24 |
| | 5/2026 | VC 00065290-001 | 01.410.451 | Contracted Maintenance & Repair of Vehicles | 2017 Ford | | | 137.78 |
| | 5/2026 | VC 00065291-001 | 01.410.451 | Contracted Maintenance & Repair of Vehicles | 2023 Ford | | | 172.71 |
| | 5/2026 | VC 00065335-001 | 01.410.451 | Contracted Maintenance & Repair of Vehicles | 2016 Ford | | | 310.68 |
| | | | | | | CHECK TOTAL | | 2,642.47 |
| GC | 034978 5/2026 | 000000406 VC 00065282-001 | Reliance Alarm Company 01.409.450 | 05/26/2026 Contracted Services | Carousel Annual Fire Alarm Certification | 544.65 | O | 544.65 |

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 4

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
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| | | | | | | CHECK TOTAL | | 544.65 |
| GC | 034979 | 0000000773 | Landis Fence Co. | 05/26/2026 | | | | |
| | 5/2026 | VC 00065225-001 | 01.454.250 | Repair and Maintenance Supplies | Fence Rail & Posts | 293.50 | O | 293.50 |
| | | | | | | CHECK TOTAL | | 293.50 |
| GC | 034980 | 0000001531 | Grainger | 05/26/2026 | | | | |
| | 5/2026 | VC 00065232-001 | 01.438.230 | Hardware and Supplies | Soap Dispenser | 560.64 | O | 108.80 |
| | 5/2026 | VC 00065263-001 | 01.454.373 | Building Repairs and Maintenance | 2nd Street Grandstand Timer | | | 311.26 |
| | 5/2026 | VC 00065279-001 | 01.454.374 | Equipment and Playground Repairs | Basketball Net | | | 140.58 |
| | | | | | | CHECK TOTAL | | 560.64 |
| GC | 034981 | 0000001996 | Gilmore & Associates, Inc. | 05/26/2026 | | | | |
| | 5/2026 | VC 00065305-001 | 01.250.200 | Developer's Escrow | Constitution Square reimbursable | | | 1,498.50 |
| | 5/2026 | VC 00065306-001 | 01.250.200 | Developer's Escrow | Green Ridge Estates East - Reimb. | | | 283.50 |
| | 5/2026 | VC 00065308-001 | 01.250.200 | Developer's Escrow | Perry Mill reimbursable | | | 1,940.36 |
| | 5/2026 | VC 00065309-001 | 01.250.200 | Developer's Escrow | Green Ridge Estates West | | | 4,732.76 |
| | 5/2026 | VC 00065311-001 | 01.250.200 | Developer's Escrow | 1229 N Ridge Road reimbursable | | | 162.00 |
| | 5/2026 | VC 00065313-001 | 01.250.200 | Developer's Escrow | 505 Constitution Ave | | | 5,532.50 |
| | 5/2026 | VC 00065314-001 | 01.250.200 | Developer's Escrow | 505 Const. Ave - Planning | | | 2,870.50 |
| | 5/2026 | VC 00065316-001 | 01.250.200 | Developer's Escrow | 135 S Main St Reimbursable | | | 618.00 |
| | 5/2026 | VC 00065317-001 | 01.250.200 | Developer's Escrow | 135 S Main St Planning | | | 494.35 |
| | 5/2026 | VC 00065319-001 | 01.250.200 | Developer's Escrow | 108 N. Ridge Road | | | 816.01 |
| | 5/2026 | VC 00065320-001 | 01.250.200 | Developer's Escrow | PRA Well#10 Treatment Center | | | 2,841.50 |
| | 5/2026 | VC 00065321-001 | 01.250.200 | Developer's Escrow | PRA Well 10 Treatment Center | | | 2,219.25 |
| | 5/2026 | VC 00065323-001 | 01.250.200 | Developer's Escrow | 35 S Main Street | | | 81.00 |
| | 5/2026 | VC 00065324-001 | 01.250.200 | Developer's Escrow | 104 S 2nd Street | | | 744.50 |
| | 5/2026 | VC 00065327-001 | 01.250.200 | Developer's Escrow | 609 S 5th Street | | | 633.00 |
| | 5/2026 | VC 00065310-001 | 01.408.310 | Engineering Professional Services | 8th Street-SEPTA Lot Planning | | | 4,339.25 |
| | 5/2026 | VC 00065318-001 | 01.408.310 | Engineering Professional Services | Perkasie Community Garden | | | 298.50 |
| | 5/2026 | VC 00065322-001 | 01.408.310 | Engineering Professional Services | Menlo Park Pool Coping | | | 221.01 |
| | 5/2026 | VC 00065328-001 | 01.408.310 | Engineering Professional Services | General Engineering Services | | | 3,430.00 |
| | 5/2026 | VC 00065329-001 | 01.414.450 | Contracted Services-Planning | General Planning Services | | | 1,357.00 |
| | 5/2026 | VC 00065307-001 | 01.414.451 | Contracted Services | Perkasie Zoning Services | | | 224.35 |
| | | | | | | CHECK TOTAL | | 35,337.84 |
| GC | 034982 | 0000002247 | GreatAmerica Financial Services | 05/26/2026 | | | | |
| | 5/2026 | VC 00065286-001 | 01.410.452 | Contracted Services-IT | Police Datto Backup Appliance & Network Equip | 98.33 | O | 98.33 |
| | | | | | | CHECK TOTAL | | 98.33 |
| GC | 034983 | 0000003003 | Bartlett Tree Experts | 05/26/2026 | | | | |
| | 5/2026 | VC 00065226-001 | 01.454.450 | Contracted Services | Foliage Treatment 7th & Market | 236.25 | O | 236.25 |
| | | | | | | CHECK TOTAL | | 236.25 |
| GC | 034984 | 0000003250 | Police Accreditation Consultants LLC | 05/26/2026 | | | | |
| | | | | | | CHECK TOTAL | | 800.00 |

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 5

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
|---------|------------------------|-----------------------|--|---|---------------------------------------|--------------|--------------|--------------|
| | 5/2026 | VC 00065231-001 | 01.410.249 | Accreditation Costs | Police Consulting Services April 2026 | | | 800.00 |
| | | | | | CHECK TOTAL | | | 800.00 |
| GC | 034985 | 0000003542 | JoAnn Morrell | 05/26/2026 | | 80.00 | O | |
| | 5/2026 | VC 00065229-001 | 01.451.501 | Special Events | Farmers Market Musician 6/13/26 | | | 80.00 |
| | | | | | CHECK TOTAL | | | 80.00 |
| GC | 034986 | 0000003621 | Cooper Electric | 05/26/2026 | | 369.03 | O | |
| | 5/2026 | VC 00065276-001 | 01.454.373 | Building Repairs and Maintenance | 2nd Street Grandstand | | | 369.03 |
| | | | | | CHECK TOTAL | | | 369.03 |
| GC | 034987 | 0000004126 | Stratix Systems, Inc. | 05/26/2026 | | 1356.75 | O | |
| | 5/2026 | VC 00065293-001 | 01.410.454 | Software/Hardware Maintenance | May Monthly Billing | | | 916.75 |
| | 5/2026 | VC 00065339-001 | 01.410.454 | Software/Hardware Maintenance | | | | 440.00 |
| | | | | | CHECK TOTAL | | | 1,356.75 |
| GC | 034988 | 0000004682 | POSitive Concepts, Inc. | 05/26/2026 | | 215.00 | O | |
| | 5/2026 | VC 00065340-001 | 01.410.210 | Office Supplies | Inv 0265509 | | | 215.00 |
| | | | | | CHECK TOTAL | | | 215.00 |
| GC | 034989 | 0000004833 | FP Finance Program | 05/26/2026 | | 155.00 | O | |
| | 5/2026 | VC 00065277-001 | 01.405.450 | Contracted Services | Postage Machine Lease | | | 155.00 |
| | | | | | CHECK TOTAL | | | 155.00 |
| GC | 034990 | 0000005124 | Commonwealth of Pennsylvania - Attn: CLEAN Admin | 05/26/2026 | | 5630.71 | O | |
| | 5/2026 | VC 00065330-001 | 01.410.534 | Live Scan Expenses - Other Police Departments | 2026-2027 Service Period | | | 5,630.71 |
| | | | | | CHECK TOTAL | | | 5,630.71 |
| GC | 034991 | 0000005198 | Auto Zone, Inc. | 05/26/2026 | | 121.64 | O | |
| | 5/2026 | VC 00065240-001 | 01.438.260 | Small Tools and Minor Equipment | PW Auto Parts | | | 54.87 |
| | 5/2026 | VC 00065237-001 | 01.438.370 | Repairs and Maintenance Services | PW Auto Parts | | | 32.87 |
| | 5/2026 | VC 00065251-001 | 01.438.370 | Repairs and Maintenance Services | PW Auto Parts | | | 33.90 |
| | | | | | CHECK TOTAL | | | 121.64 |
| GC | 034992 | 0000005208 | David W. Antonio | 05/26/2026 | | 80.00 | O | |
| | 5/2026 | VC 00065228-001 | 01.451.501 | Special Events | Farmers Market Musician 06/20/26 | | | 80.00 |
| | | | | | CHECK TOTAL | | | 80.00 |
| GC | 034993 | 0000005429 | JRF Tree LLC | 05/26/2026 | | 1600.00 | O | |
| | 5/2026 | VC 00065252-001 | 01.454.450 | Contracted Services | PW Tree Work Park System | | | 1,600.00 |
| | | | | | CHECK TOTAL | | | 1,600.00 |
| GC | 034994 | 0000005530 | McDonald Uniform Co., Inc. | 05/26/2026 | | 543.93 | O | |
| | 5/2026 | VC 00065274-001 | 01.410.238 | Uniform Purchases | Police Uniforms | | | 543.93 |
| | | | | | CHECK TOTAL | | | 543.93 |
| GC | 034995 | 0000005697 | Twin Rocks Water | 05/26/2026 | | 119.91 | O | |
| | 5/2026 | VC 00065338-001 | 01.410.450 | Contracted Services | Police Dept Water Service | | | 119.91 |
| | | | | | CHECK TOTAL | | | 119.91 |
| GC | 034996 | 0000005716 | Henry Hopf | 05/26/2026 | | 80.00 | O | |

Date: 05/21/2026
 Time: 11:44:08AM

Check Register #11 - MAY 26, 2026

User: FINANC
 Page: 6

BOROUGH OF PERKASIE

| BANK ID | CHECK NO. CAL. PER. | VENDOR TRANSACTION | VENDOR NAME ACCOUNT NO. | CHECK DATE ACCOUNT DESCRIPTION | DESCRIPTION | CHECK AMOUNT | CHECK STATUS | EF AMOUNT |
|---------|------------------------|-----------------------|------------------------------------|---------------------------------------|-----------------------------------|--------------|--------------|-------------------|
| | 5/2026 | VC 00065227-001 | 01.451.501 | Special Events | Farmers Market Musician 6/6/26 | | | 80.00 |
| | | | | | CHECK TOTAL | | | 80.00 |
| GC | 034997 | 0000005869 | Barbacane, Thornton & Company | 05/26/2026 | | 5700.00 | O | |
| | 5/2026 | VC 00065288-001 | 01.402.311 | Auditing Services | 2025 Audit Progress Billing | | | 5,700.00 |
| | | | | | CHECK TOTAL | | | 5,700.00 |
| GC | 034998 | 0000005873 | ASAP Mailing Marketing Fulfillment | 05/26/2026 | | 2027.47 | O | |
| | 5/2026 | VC 00065285-001 | 01.405.215 | Postage | Newsletter Postage | | | 1,013.74 |
| | 5/2026 | VC 00065285-002 | 01.451.215 | Postage | Newsletter Postage | | | 1,013.73 |
| | | | | | CHECK TOTAL | | | 2,027.47 |
| GC | 034999 | 0000005905 | Affordable Sweeping Services LLC | 05/26/2026 | | 5920.00 | O | |
| | 5/2026 | VC 00065245-001 | 01.438.300 | Sweep Streets | Street Sweeping | | | 5,920.00 |
| | | | | | CHECK TOTAL | | | 5,920.00 |
| GC | E00546 | 0000000069 | Comcast | 05/26/2026 | | 411.27 | R | X |
| | 5/2026 | VC 00065332-001 | 01.405.450 | Contracted Services | 5/11 thru 6/10 Services | | | 411.27 |
| | | | | | CHECK TOTAL | | | 411.27 |
| PO | 012645 | 0000005908 | k.squared landscape llc | 05/26/2026 | | 2090.00 | O | |
| | 5/2026 | VC 00065269-001 | 04.452.374 | Equipment Repairs | MAC Landscaping | | | 2,090.00 |
| | | | | | CHECK TOTAL | | | 2,090.00 |
| RC | 012607 | 0000000021 | GTR Welding Co., Inc. | 05/26/2026 | | 800.00 | O | |
| | 5/2026 | VC 00065301-001 | 05.427.250 | Repair and Maintenance Services | Extend Steps Install | | | 800.00 |
| | | | | | CHECK TOTAL | | | 800.00 |
| RC | 012608 | 0000000341 | NYCO Corporation | 05/26/2026 | | 320.89 | O | |
| | 5/2026 | VC 00065233-001 | 05.427.250 | Repair and Maintenance Services | Refuse Parts | | | 320.89 |
| | | | | | CHECK TOTAL | | | 320.89 |
| RC | 012609 | 0000000937 | J.P. Mascaro & Sons | 05/26/2026 | | 838.60 | O | |
| | 5/2026 | VC 00065281-001 | 05.426.367 | Disposal Fees - Recycling | Recycling 4/16 & 4/28 | | | 838.60 |
| | | | | | CHECK TOTAL | | | 838.60 |
| RC | 012610 | 0000001531 | Grainger | 05/26/2026 | | 223.36 | O | |
| | 5/2026 | VC 00065278-001 | 05.427.250 | Repair and Maintenance Services | PW Sensor | | | 223.36 |
| | | | | | CHECK TOTAL | | | 223.36 |
| RC | 012611 | 0000005643 | Paymentus Corporation | 05/26/2026 | | 25.50 | O | |
| | 5/2026 | VC 00065287-001 | 05.427.390 | Bank, Cr Card & On-Line Bill Pay Fees | April Bulk Trash Transaction Fees | | | 25.50 |
| | | | | | CHECK TOTAL | | | 25.50 |
| RI | 000033 | 0000001996 | Gilmore & Associates, Inc. | 05/26/2026 | | 5744.53 | O | |
| | 5/2026 | VC 00065315-001 | 15.408.310 | Associate Engineering | 2025 Paving Program | | | 688.50 |
| | 5/2026 | VC 00065325-001 | 15.408.310 | Associate Engineering | 2026 Paving Program | | | 5,056.03 |
| | | | | | CHECK TOTAL | | | 5,744.53 |
| | | | | | REPORT TOTAL | | | 710,439.09 |



May 18, 2026

File No. 25-00073

Andrea L. Coaxum, Borough Manager
Borough of Perkasio
620 W. Chestnut Street
P.O. Box 96
Perkasie, PA 18944

Reference: 2025 Concrete Program (CN 2025-03)
Application for Payment #4-Final & Change Order #1-Final

Dear Ms. Coaxum:

Enclosed please find the Application for Payment #4-Final, Application and Certificate for Payment, dated May 6, 2026, as submitted by NJS Concrete LLC, and Weekly Payroll Certification for the Contractor for the above-referenced project. Gilmore & Associates, Inc. (G&A) has verified the work item quantities and associated payroll documentation submitted with this payment request and found them to be acceptable. Since all work associated with this contract has been completed and there are no outstanding punch list items, this application represents the final payment.

Additionally, we are forwarding you the required contract closeout documents, including the Maintenance Bond in the amount of 100 percent of the completed contract amount valid for twelve (12) months after the final acceptance of the work, the Consent of Surety to Final Payment, the Contractor's Affidavit, and the Contractor's Release of Liens.

Also enclosed for your consideration, please find Change Order #1-Final. If approved, the final contract amount will be adjusted to reflect the actual quantities used to complete the work. This change order will increase the contract amount from \$108,122.00 to a final contract amount of \$118,598.00. If deemed acceptable, please sign and return the enclosed Change Order #1-Final to our Office for distribution.

Accordingly, we recommend Payment #4-Final be made from the General Fund in the amount of **\$11,859.80** to NJS Concrete LLC, as indicated in the attached Application for Payment.

If you have any questions, please do not hesitate to call.

Sincerely,

Douglas C. Rossino, P.E.
Gilmore & Associates, Inc.
Borough Engineers

DCR

Enclosures: As referenced

cc: Jeffrey Tulone, Director of Public Works
Megan McShane, Executive Assistant
Cassandra L. Grillo, CZO, BCO, Zoning Officer and Code Enforcement Administrator
Rebecca Deemer, Finance Director
Daniel Ventresca, NJS Concrete LLC
Erik Garton, P.E., President, Gilmore & Associates, Inc.

G GILMORE & ASSOCIATES, INC.
&A CHANGE ORDER #1 - FINAL

CLIENT:
 PERKASIE BOROUGH
PROJECT NAME:
 2025 CONCRETE PROGRAM
CONTRACT NUMBER:
 2025-03 (G&A File No. 25-00073)

CONTRACTOR: NJS Concrete LLC
 Daniel Ventresea
 37 Terry Drive
 Treose, PA 19053
 (P) 267-355-8235

DATE: May 5, 2026

CONTRACT SUMMARY

| | | |
|--|-----------|-------------------|
| Original Contract Sum | \$ | 108,122.00 |
| Net Change by Change Order #1-Final | \$ | 10,476.00 |
| Adjusted Contract Amount Based on Change Order #1 | \$ | 118,598.00 |

REASON FOR CHANGE:

Adjusting the final contract quantities to reflect the actual quantities used to complete the work and for inclusion of Mobilization.

SUMMARY OF CONTRACT CHANGE:

| # | DESCRIPTION | SCHEDULE OF VALUES | | | TOTAL AMOUNT |
|-----------------|---|--------------------|------|-------------|---------------|
| | | QTY | UNIT | UNIT PRICE | |
| Base Bid | | | | | |
| 1 | Vertical/Depressed Concrete Curb (7"X8"X18") - Remove Replace | 90 | LF | \$ 70.00 | \$ 6,300.00 |
| 3 | Monolithic Concrete Curb and Sidewalk (4") - Remove Replace | (50) | SF | \$ 50.00 | \$ (2,500.00) |
| 4 | Plain Cement Concrete Curb Ramp (4") - Remove Replace | 284 | SF | \$ 24.00 | \$ 6,816.00 |
| 6 | Concrete Sidewalk (4") - Install | (65) | SF | \$ 24.00 | \$ (1,560.00) |
| 7 | ADA Compliant Accessible Concrete Ramp - Remove Replace | (18) | SF | \$ 60.00 | \$ (1,080.00) |
| CO1 | MOBILIZATION (Grant Funded) | 1 | LS | \$ 2,500.00 | \$ 2,500.00 |

TOTAL AMOUNT OF CHANGE ORDER #1-FINAL \$ 10,476.00

Accepted:

By: *Maria Spurio*
 Contractor

Date: 5/6/2026

Recommended:

By: *Douglas C. Rossino*
 Engineer

Date: 5/6/2026

Approved:

By: _____
 Owner

Date: _____

COMMUNITY & ECONOMIC DEVELOPMENT REPORT – May 20th 2026

Economic Development Plan Update

- Deliverables to date on the Borough's website: <https://perkasiaborough.org/departments/economic-community-development/>
- Draft Economic Development Plan was in the Council packet for review on May 4th. Gilmore will join the Council meeting on June 15th to present the final plan.
- This project is partly funded with a DCED Keystone Communities Planning Grant of \$25,000.

Economic News

- Application received for "Gator's Den" a trading card and gaming store on W. Walnut St
- Application received from ServPro Upper Bucks to use an industrial property at 1225 Tunnel Rd for storage.
- Responded to application for dog groomer on S. 9th St, rear. Awaiting permits.
- Helping a number of local business owners in their search for commercial premises in the Borough.
- Maintaining inventory of commercial space available for lease/sale in the Borough.

COMMUNICATION PROJECTS

- Updates to multiple pages on Borough website.
- Managing resident issues through resolution as necessary.
- Continuing regular social media posts and news alerts on Borough website.

COMMUNITY & 3RD PARTY EVENTS

- **The Craftery Market:** awaiting event permit application, requested a date of November 21, 2026.

SPECIAL EVENTS REPORT – May 20, 2026

PERKASIE BOROUGH COMMUNITY EVENT SERIES

- **Indoor Farmers Market:** The Indoor Market season is closed, with the last market being held on 4/11.
- **Outdoor Farmers Market 2026 Season** Runs Saturdays (rain or shine) June 6-October 31. No market July 4th
 - Poster has been designed and released on social media
 - Continuing to fill weekly drop-in spots for vendors
 - Continuing to fill weekly Community Spots
 - Circulated a Sign Up Genius for weekly volunteers
 - New over the road and freestanding sponsor banners have been quoted
 - Next steps: design and produce banners, hang banner, design and produce Farmers Market tote bags (collaboration with Eric & Christopher), schedule vendor meeting, promote, promote, promote.
- **Summer Concert Series:**
 - Bands are booked, poster is finished, website has been updated and FB events published
 - Continuing to find fun attractions and food vendors for each week
 - 7/8/2026 – Quakertown Band and a community picnic in the park with food trucks and activities
 - 7/15/2026 – Jake’s Rockin’ Country Band (Country Band)
 - 7/22/2026 – Hindsight (Rock Band)
 - 7/29/2026 – Gruvtyme (Dance Band)
 - 8/5/2026 – Brake for Turtles (Local Cover Band)
 - 8/12/2026 – Highway Run (Journey & Women of Rock Tribute Band)
 - Next steps: design and price banners to hang on the amphitheater

PERKASIE BOROUGH COMMUNITY EVENTS

- **Under the Stars Car Show:**
 - Confirmed all sponsors for 2026
 - Updated registration form with sponsors
 - Registration for show cars is open in MyRec
 - Published a Save the Date while we wait on professional artwork
 - Food vendors have been booked
 - Ordered trophies for Top 50 vehicles
 - Next steps: confirm Cars from Afar participation, create poster art, create t-shirt design, source and price America250 themed trophies for larger sponsors
- **Fall Festival:**
 - Food vendors have been booked
 - Opened registration for crafters, commercial businesses and non-profits
 - Booked travelling mini golf and inflatable park for Menlo
 - Next steps: create poster art, build out activities area with unique attractions
- **America’s Oldest Tree Lighting:**
 - Food vendors have been booked
 - Non-profit registration is open
 - Booked inflatable igloo photo op
 - Next steps: create poster, build out attractions
- **Memorial Day Parade & Service (Saturday May 24):** Sellersville hosting in 2026, Perkasie in 2027. No action.
- **Perkasie’s 150th anniversary** celebration in May 2029. Discussed with the Historical Committee.

PERKASIE BOROUGH PARTNER EVENTS

- **Upper Bucks Celtic Festival:** Held Saturday March 14th.
 - Attended a follow-up meeting with Perkasie PD, Fire & Public Works to discuss safety changes for next year
- **Pennridge Community Day & Fireworks:** Perkasie Rotary confirmed event to be held on Saturday June 27, 2026.

EVENT MANAGEMENT

- **Sponsorships** – received confirmation and payment for 55 sponsorships across our 5 main events



BOROUGH OF PERKASIE

INTER-OFFICE MEMORANDUM

TO: Perkasio Borough Council

FROM: Linda Reid, Assistant Borough Manager

SUBJECT: Greenways, Trails & Recreation Program grant application

DATE: May 26th, 2026

This memo sets out some information about Perkasio Borough's application for the 2026 round of Greenways Trails & Recreation Program funding through the Pennsylvania Department of Community & Economic Development (DCED).

In the Council packet is a copy of the draft application for funding, Perkasio Borough's application requests funds to engage a qualified consultant to prepare a planning study for the reuse of the historic SEPTA Freight House and parcel. The application is titled "Reimagining Perkasio's SEPTA Freight House as a Community Recreation Asset".

The estimated cost of the planning study is \$45,000. The application requests \$38,250 in funding from the DCED and the packet includes a draft letter from Borough Council committing the required 15% match of \$6,750. Should Borough Council proceed, this amount will be included in the budget for 2027.

Also in the Council packet is a Resolution approving the grant application.

The application is due by 12:00 noon on Sunday May 31st.

**PERKASIE BOROUGH
RESOLUTION #2026-38**

Be it RESOLVED, that the Borough of Perkasio of Bucks County, PA hereby requests a Greenways, Trails and Recreation Program (GTRP) grant of \$38,250 from the Commonwealth Financing Authority to be used for a Planning Study that will reimagine the SEPTA Freight House located at N. 8th Street and W. Market St as a community recreation asset.

Be it FURTHER RESOLVED that the Applicant does hereby designate Andrea L. Coaxum, Secretary and Robin Schilling, Council President as the official(s) to execute all documents and agreements between the Borough of Perkasio and the Commonwealth Financing Authority to facilitate and assist in obtaining the requested grant.

I, Andrea L. Coaxum, duly qualified Secretary of the Borough of Perkasio, Bucks County, PA, hereby certify that the forgoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Borough of Perkasio at a regular meeting held on Monday, May 26, 2026 and said Resolution has been recorded in the Minutes of the Borough of Perkasio and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the Borough of Perkasio this 26th day of May, 2026.

_____ Signature of Applicant

_____ Printed Name of Applicant

_____ County

What do you plan to accomplish with this project?

Identify the problem(s) that need to be resolved.

Character Count: 0/1000 characters.

The SEPTA Freight House parcel in Perkasio Borough is a long-vacant, blighted site containing a deteriorating historic structure that presents ongoing code compliance, public safety, and aesthetic concerns. Listed as a Priority Site in the Bucks County Brownfields Inventory, the parcel has remained undeveloped despite significant reinvestment in surrounding properties. SEPTA does not intend to improve the site, leaving the Borough with limited options for addressing its decline. The adjacent SEPTA rail corridor creates a physical barrier that limits walkable access to parks for residents west of the tracks, an area lacking any recreational assets. The Borough's planning documents identify this area as a high priority for a new park, particularly small civic spaces that support recreation, community gathering, and downtown vitality.

This project plans to determine the best and highest recreational use for this blighted, underutilized site improving walkability, expanding park access for underserved residents, strengthening connections to downtown Perkasio, and supporting long-term community and economic vitality.

- **How do you plan to accomplish it?**

Include expected outcomes that are measurable, obtainable, clear and understandable, and valid. Examples of measurable outcomes include jobs created or retained, people trained, land or building acquired, housing units renovated or built, etc.

Character Count: 0/1000 characters.

Grant funds will be used to engage a qualified planning consultant to prepare a Planning Study for the reuse of the historic SEPTA Freight House and its surrounding parcel. The study will evaluate site conditions, constraints, and its role as a gateway to Perkasio Borough's downtown and summarize Perkasio's earlier ideas for adaptive reuse as a recreational asset. Through a robust community and stakeholder engagement process, the consultant will identify community needs, generate a viable indoor and outdoor recreational concept, and develop a space-use scenario that complements Perkasio's existing parks and trail network and meet the desires of the community. The hope is to plan to position the parcel to serve as a year-round recreational anchor and a driver for downtown vitality. The study will include an Opinion of Probable Costs for construction to assist in the preparation of future grant applications.

How do you plan to use the funds?

Should include specific use of funds and reflect the budget provided with the application.

Character Count: 0/1000 characters.

Reimagining the Perkasio Freight House as a Community Recreation Asset GTRP Application 2026

Grant funds will be used to engage a qualified planner to complete a feasibility and concept planning study for the adaptive reuse of the 8th Street SEPTA Freight House. Funds will support extensive community engagement; review and analysis of existing site conditions; identification of opportunities and constraints; development of a high-level conceptual adaptive reuse scenario; and production of a final report, conceptual plans, and an opinion of probable construction costs. The Borough will provide the required 15% municipal match toward these planning services.

Projected Schedule and Key Milestones and Dates

A detailed schedule of activities, including key milestones and dates, must accompany this application if applicable to the project.

Character Count: 0/1000 characters.

Perkasie Borough anticipates selecting a qualified consultant around 3 months after the grant contract is executed. We estimate project completion within 4-6 months after the consultant is appointed.

- Month 1: Mobilization & Preparation
- Month 2: Community & Stakeholder Engagement
- Month 3: Preparation of Program Concepts, Potential Adaptive Reuse Scenario & EOPC
- Month 4: Final Plan Preparation, Review & Adoption

Budget Spreadsheet

Budget Basis of Cost: Borough Planner / Engineer Estimate Memorandum

Budget Narrative

The narrative must specifically address each of the cost items identified in the Budget Spreadsheet.

Planning Services: The total project budget supports the professional planning services necessary to evaluate and conceptually design the adaptive reuse of the 8th Street SEPTA Freight House as a community recreation asset. Eligible costs include community engagement, analysis of existing conditions, development of conceptual reuse scenario, preparation of an EOPC, and production of final planning documents. The Borough is requesting GTRP grant funding of \$38,250 for this project, which is estimated to have a total cost of \$45,000. Perkasio Borough will provide \$6,750 as the required 15% municipal match in support of the project.

Project Description

Provide a narrative which discusses all the following:

a. A description of the project.

Character Count: 0/2000 characters.

Perkasie Borough seeks funding to complete a Planning Study for the adaptive reuse of the historic SEPTA Freight House and its associated parcel, a long-vacant and underutilized site located at a key gateway to the Borough's downtown commercial district. Constructed in 1874 and relocated to its current site in 1892, the Freight House served as a freight office and storage facility for more than a century. Following SEPTA's acquisition of the rail corridor, the building was leased until 2017 and has since remained

Reimagining the Perkasio Freight House as a Community Recreation Asset

GTRP Application 2026

unoccupied and in a state of disrepair. The parcel is identified as a Priority Site in the Bucks County Brownfields Inventory.

The Planning Study will lay the groundwork for the future development of an indoor and outdoor recreational resource that restores a blighted historic structure while expanding access to recreation west of the SEPTA rail corridor—an area currently lacking park amenities. The Borough's Comprehensive Plan and Open Space Plan both document the need for new civic and recreational spaces, particularly pocket parks near downtown and recreational assets that overcome the barrier created by the rail line. Recent redevelopment of nearby industrial properties into multifamily housing has further increased demand for walkable recreational amenities.

Grant funds will support a qualified consultant-led site analysis, documentation of prior concepts, and robust community and stakeholder engagement to generate and evaluate viable recreational reuse scenarios. The study will produce a short list of preferred concepts, space-use scenarios, and a high-level phasing, implementation, and funding strategy. The resulting framework will position the Freight House parcel to serve as a year-round recreational anchor, support downtown economic vitality, advance county and statewide recreation goals, and integrate an underutilized site into Perkasio's growing network of civic, recreational, and cultural assets.

b. The specific location of the project area.

Character Count: 0/2000 characters.

The Freight House stands on a 2.83 acre parcel, tax-id 33-005-458, at the corner of N. 8th St and W. Market St in Perkasio Borough (coordinates: 40.375343, -75.296398). The parcel is located at an important gateway to the Borough's commercial downtown and is served by sidewalks on both sides of the street. It is connected by sidewalks to the Liberty Bell Trail, a regionally important circuit trail.

It is located a short sidewalk-connected walk away from Penridge FISH, a food and clothing pantry serving low income and underserved families across the school district and beyond.

The parcel is adjacent to an existing parking lot, owned by SEPTA and leased by the municipality. The parking lot is underutilized by visitors to the town center because of the physical barrier of the SEPTA rail line which runs across W. Market St.

c. Current owner of the project site

Character Count: 0/2000 characters.

The owner of the project site is SEPTA. Perkasio Borough has held a Right of Entry Permit on the site, which allowed the Borough to install a mural on a train car in 2025. Perkasio Borough has begun negotiations with SEPTA regarding a long-term lease on the site. SEPTA strongly supports a Planning Study, and would like to see the site redeveloped under a long-term lease with the Borough. A copy of a letter of support from SEPTA is included in this application.

d. Whether the project is consistent with an existing county or local comprehensive plan.

Character Count: 0/2000 characters.

Reimagining the Perkasio Freight House as a Community Recreation Asset GTRP Application 2026

Perkasie Borough's Comprehensive Plan (2015) identifies the need for small civic and recreational spaces in the downtown and supports the concept of a pocket park on SEPTA-owned property near the town center as part of its Economic Development Vision. The plan notes that the lack of public spaces for social interaction and community gathering negatively affects downtown vitality.

The Borough's Open Space Plan (2010) documents the physical barrier created by the SEPTA rail corridor for residents in the western portion of Perkasie, limiting walkable access to the centrally located park system. The Plan called for the identification of underutilized parcels to the west for potential recreational use. SEPTA has abandoned planning for passenger rail service on this line, and the Freight House and site has emerged as an appropriate candidate for recreational reuse. Surrounding industrial properties have been redeveloped or approved for residential use, increasing demand for accessible recreational amenities in the area.

The parcel is identified as a Priority Site in the Bucks County Brownfields Inventory, compiled and maintained by the Bucks County Redevelopment Authority.

The location aligns with regional tourism goals: a new mural installation (2025) is part of a county-wide public art initiative promoted by Visit Bucks County, and the site is part of the Perkasie Historical Society walking tour focused on rail history.

Redevelopment of the Freight House parcel integrates an underutilized site into Perkasie's urban network of recreational, and semi-natural spaces, supporting the BIG IDEA of "Green Infrastructure" in the Bucks 2040 Vision Plan.

The proposal is consistent with PA's 2025–2029 Statewide Comprehensive Outdoor Recreation Plan, "*Outdoor Places, Shared Spaces*". Providing a recreational resource west of the rail corridor supports the plan's goal of ensuring access to parks within a 10-minute walk, and the location adjacent to Perkasie's downtown advances the emphasis on leveraging recreation to strengthen local economies and sustain town centers, particularly during periods of low seasonal foot traffic.

e. Whether the project will result in a substantiated positive economic development impact.

Character Count: 0/2000 characters.

The proposed Planning Study is expected to result in a significant positive economic development impact by laying the groundwork for the reuse of a long-vacant, blighted SEPTA-owned parcel at a key gateway to Perkasie Borough's downtown. The deteriorated condition of the Freight House site detracts from the Borough's commercial core. It is a prime location for the creation of a recreational, civic or gathering space for residents and visitors. Planning for its recreational reuse will transform an underutilized brownfield into a year-round recreational anchor that attracts residents and visitors.

The project directly aligns with the Borough's Comprehensive Plan and Economic Development Vision, which identify the lack of civic and recreational gathering spaces as a constraint to downtown vitality. A future recreational destination at this location will increase pedestrian activity, encourage visitors to town center stores, and increase the length of their stay. The site could transform into one that supports nearby small businesses and restaurants, particularly during off-peak seasons. The site is adjacent to a

Reimagining the Perkasio Freight House as a Community Recreation Asset

GTRP Application 2026

municipally owned 44-space parking lot which is just out of sight and disconnected from the town center by the freight rail line. Redeveloping this site will activate the parking lot and help to alleviate the parking burden in the downtown.

The project will also enhance Perkasio's competitiveness for residents and developers by improving access to recreation in a walkable, centrally located area, supporting recent and planned multifamily redevelopment. Perkasio is known for being a charming, historic town, rich in cultural, heritage, and trail-based tourism assets. Activating this site strengthens Perkasio's ability to generate visitor spending and reinforce the downtown as a regional destination.

f. The historical and proposed use of land served by the project.

Character Count: 0/2000 characters.

The Perkasio Freight Station was constructed in 1874 for use as the town's railroad station. Originally the station was located on Seventh Street near the present brick railroad station, which is now slated for development as a restaurant. The Freight House was moved in 1892, across Market St and the railroad tracks to its present location at Market and 8th Streets.

The frame building was used as a freight office and for storage of freight being shipped and received in Perkasio. To accommodate local demands, the building was doubled in length in 1900 from 35 to 70 feet.

After SEPTA acquired the railroad and station properties in Perkasio, the freight station was leased to Alternative Wood Heat until 2017. SEPTA currently owns the building and the parcel which remain unoccupied and in a state of disrepair, even as surrounding industrial parcels are redeveloped.

Perkasio Borough has been interested in the redevelopment of this site as a recreational asset for some time. In 2019, Borough Council began to brainstorm the idea of creating an ice rink in the Borough, to draw visitors during the winter for the purposes of economic development. In 2021, the Borough's planner created 3 preliminary concepts, each of which incorporated the idea of an ice rink on the parcel combined with other passive recreational uses. Perkasio's Parks & Recreation Department noted the potential for a wide range of recreational programming on this new site. Perkasio Borough shared these ideas with the community using social media and received broad support for the improvements. While Borough staff have been working with SEPTA's Real Estate Department during the ensuing years, no agreement has been made. SEPTA require plans and a funding strategy to proceed with any lease terms. A Planning Study would allow the Borough to conduct a more robust community planning exercise, determine the best and highest recreational use for the Freight House and create a high-level implementation and funding strategy.

g. The estimated start and end dates of construction.

Character Count: 0/2000 characters.

Perkasio Borough anticipates selecting a qualified consultant around 3 months after the grant contract is executed. We estimate project completion within 4-6 months after the consultant is appointed.

- Month 1: Mobilization & Preparation

Reimagining the Perkasio Freight House as a Community Recreation Asset
GTRP Application 2026

- Month 2: Community & Stakeholder Engagement
- Month 3: Preparation of Program Concepts, Potential Adaptive Reuse Scenario & EOPC
- Month 4: Final Plan Preparation, Review & Adoption

h. The names of the municipalities that will participate in and benefit from the project.

Character Count: 0/2000 characters.

Perkasie Borough – The project directly benefits Perkasie by laying the groundwork to transform a long-vacant, blighted SEPTA property into a year-round recreational anchor at a key downtown gateway. This will increase pedestrian activity, support small businesses, improve access to recreation west of the rail corridor, and strengthen downtown economic vitality.

Sellersville Borough – is connected to Perkasie by local roads, sidewalks, and regional trails, Sellersville residents will benefit from a new recreational site, connected by sidewalks and the two Boroughs' connected trail system.

Hilltown Township and East Rockhill Township – Many residents of these townships visit Perkasie Borough as both lack a town center, and do not have organized Parks & Recreation opportunities. Both townships connected to Perkasie Borough through established trails along the Perkiomen Creek and the East Branch Creek. This recreational site will create a new destination that complements existing trail and park networks, provides additional walkable and drivable recreation near the borough core, and may support concentration of commercial activity in Perkasie's urban center rather than greenfield development.

Upper and Central Bucks County (Regional Benefit) – By repurposing an underutilized brownfield site into a recreational asset tied to heritage tourism, public art, and downtown commerce, the project supports broader county economic development goals, encourages visitation, and reinforces Perkasie's role as a small-borough hub serving surrounding municipalities.

i. A description of the existing greenways, recreational, or trail facilities in the area to be served by the project.

Character Count: 0/2000 characters.

Perkasie Borough is justifiably proud of our park system. Open space in Perkasie makes up over 200 acres. Four main parks – Menlo Park, Lenape Park, Kulp Park and the Spruce Street Playground - make up the Borough's recreational space and total over 80 acres. With funding assistance from the PA DCNR, Perkasie Borough recently acquired a 0.35 acre parcel to continue the Community Garden use at the northern edge of the Borough. In 2025, the Samuel Pierce Library Association recently donated the Perkasie Library building, which now forms part of the Borough's park system, and the Bucks County Library will continue the free community library use on the site.

Borough protected greenways and open space land consist of over 100 acres. Protected land from homeowner associations in the Borough make up another 38 acres.

Reimagining the Perkasio Freight House as a Community Recreation Asset

GTRP Application 2026

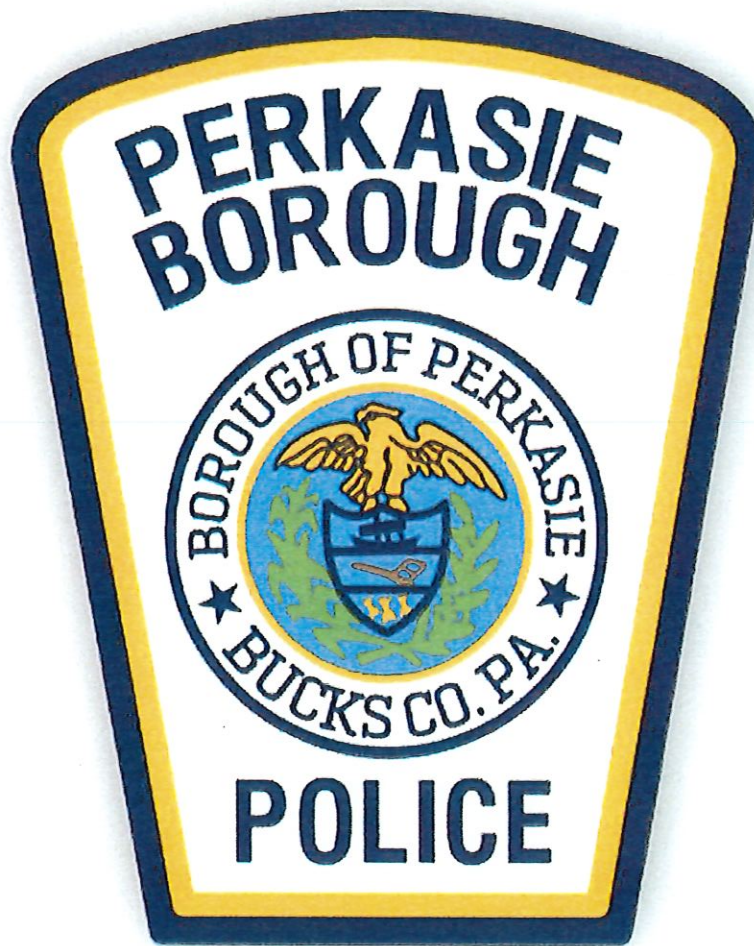
The East Branch Creek of the Perkiomen runs through Perkasio Borough. The trail and bikeway alongside the creek runs for 3.25 miles from Sellersville Borough through to East Rockhill Township. The Pleasant Spring Creek bikeway runs for approximately 1 mile from Constitution Avenue in the center of the Borough to the boundary line with Hilltown Township. These trails are linked to the downtown and to the Freight House site by the Borough's extensive sidewalk system.

Having said that, there are no recreational resources serving residents west of the railroad tracks. This site is located very close to an area identified as "Very High" priority for the development of a new park (parkserve.tpl.org) and will provide a new park within a 10-minute walk for 2,794 residents of the Borough.

Additional Documentation

- Cost Estimate (Planner estimate): **received**
- Evidence of Site Control (deed, sales agreement, option agreement, letter of intent, etc.): **received**
- Matching Funds Commitment (Provide funding commitment letters from all other project funding sources): **drafted**
- Applicants Most Recent Financials: **available**
- Color-Coded Map: **in process**
- Permits: **n/a**
- Planning Letter - from the appropriate local planning agency, that confirms the project is generally in compliance with any applicable county or local comprehensive plans. Please note this is not a letter of support: **received**
- Resolution: **drafted**
- Project background packet: Sidewalk map / Prior ice rink concepts / Park & Rec programming memo / Planning memo / Project history memo: **in process**
-

**PERKASIE BOROUGH POLICE
MONTHLY REPORT
APRIL 2026**



CHIEF ROBERT A. SCHURR

| | JAN | FEB | MARCH | APRIL | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | YTD | April 25 | 2025 YTD |
|-------------------------------|-----|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|------|----------|----------|
| TOTAL INCIDENT REPORTS | 479 | 469 | 513 | 490 | | | | | | | | | 1951 | 498 | 5861 |
| Perkasie | 296 | 297 | 313 | 314 | | | | | | | | | 1220 | 319 | 3798 |
| Sellersville | 183 | 172 | 200 | 176 | | | | | | | | | 731 | 179 | 2063 |
| Assaults | 0 | 1 | 1 | 1 | | | | | | | | | 3 | 2 | 35 |
| Burglary | 0 | 0 | 0 | 1 | | | | | | | | | 1 | 0 | 0 |
| Theft | 2 | 7 | 4 | 2 | | | | | | | | | 15 | 2 | 53 |
| Forgery | 0 | 1 | 0 | 0 | | | | | | | | | 1 | 0 | 2 |
| Fraud | 6 | 1 | 2 | 3 | | | | | | | | | 12 | 2 | 27 |
| Sex Offenses | 0 | 1 | 0 | 0 | | | | | | | | | 1 | 0 | 7 |
| Criminal Mischief/Vand. | 4 | 2 | 3 | 5 | | | | | | | | | 14 | 7 | 32 |
| Drugs | 0 | 1 | 2 | 0 | | | | | | | | | 3 | 0 | 3 |
| DUI | 0 | 0 | 3 | 0 | | | | | | | | | 3 | 1 | 10 |
| Liquor Laws | 1 | 0 | 0 | 0 | | | | | | | | | 1 | 0 | 0 |
| Drunkness | 0 | 1 | 1 | 0 | | | | | | | | | 2 | 0 | 2 |
| Disorderly Conduct | 2 | 3 | 3 | 5 | | | | | | | | | 13 | 4 | 25 |
| All Other Crimes | 5 | 4 | 2 | 4 | | | | | | | | | 15 | 0 | 37 |

| TRAFFIC CITATIONS | | | | | | | | | | | | | | | |
|--------------------------|----|----|----|----|--|--|--|--|--|--|--|--|----|---|-----|
| Perkasie | 8 | 3 | 22 | 22 | | | | | | | | | 55 | 7 | 190 |
| Sellersville | 15 | 10 | 15 | 13 | | | | | | | | | 53 | 5 | 138 |

| ARRESTS PERKASIE | | | | | | | | | | | | | | | |
|-------------------------|---|---|---|---|--|--|--|--|--|--|--|--|---|---|----|
| Felony/Misdemeanor | 1 | 5 | 0 | 2 | | | | | | | | | 8 | 2 | 27 |
| Summary Citations | 1 | 1 | 0 | 1 | | | | | | | | | 3 | 0 | 5 |
| Juvenile | 0 | 0 | 2 | 0 | | | | | | | | | 2 | 0 | 10 |
| Borough Ordinance | 1 | 1 | 0 | 1 | | | | | | | | | 3 | 0 | 1 |

| ARRESTS SELLERSVILLE | | | | | | | | | | | | | | | |
|-----------------------------|---|---|---|---|--|--|--|--|--|--|--|--|---|---|----|
| Felony/Misdemeanor | 0 | 1 | 4 | 1 | | | | | | | | | 6 | 1 | 25 |
| Summary Citations | 0 | 2 | 1 | 2 | | | | | | | | | 5 | 1 | 10 |
| Juvenile | 0 | 0 | 0 | 0 | | | | | | | | | 0 | 0 | 7 |
| Borough Ordinance | 0 | 0 | 0 | 0 | | | | | | | | | 0 | 0 | 2 |

| ACCIDENTS | | | | | | | | | | | | | | | |
|------------------|----|----|---|---|--|--|--|--|--|--|--|--|----|----|-----|
| Perkasie | 17 | 13 | 7 | 9 | | | | | | | | | 46 | 18 | 168 |
| Sellersville | 8 | 10 | 5 | 6 | | | | | | | | | 29 | 5 | 78 |

| PARKING TICKETS | | | | | | | | | | | | | | | |
|------------------------|---|----|----|----|--|--|--|--|--|--|--|--|----|---|-----|
| Perkasie | 9 | 24 | 19 | 15 | | | | | | | | | 67 | 6 | 224 |
| Sellersville | 5 | 8 | 0 | 3 | | | | | | | | | 16 | 3 | 43 |

*Pending year end analysis

Calls for Service - by UCR Code

Incidents Reported Between 04/01/2026 and 04/30/2026

All Municipalities



| Code | Description | Primary Count | Secondary UCR Count | | |
|------|---|---------------|---------------------|--------|--------|
| | | | Code 2 | Code 3 | Code 4 |
| 0450 | OTHER ASSAULTS - NOT AGGRAVATED | 1 | | | |
| 0516 | BURGLARY-FORCED ENTRY-NON-RESID-TIME UNK | 1 | | | |
| 0614 | THEFT-\$200 & OVER-FROM AUTO (EXCPT 0615) | 1 | | | |
| 0617 | THEFT-\$200 & OVER-FROM BUILDINGS | 1 | | | |
| 0990 | ARSON - REPORTS | 1 | | | |
| 1100 | FRAUD | 1 | | | |
| 1150 | FRAUD - CREDIT CARDS, ATM | 1 | | | |
| 1190 | FRAUD-ALL OTHER(FLIM FLAM,CONFIDENCE | 1 | | | |
| 1410 | CRIMINAL MISCHIEF TO AUTOMOBILES | 1 | | | |
| 1430 | CRIMINAL MISCHIEF - GRAFFITI | 1 | | | |
| 1440 | CRIMINAL MISCHIEF - ALL OTHER | 2 | | | |
| 1490 | CRIMINAL MISCHIEF - REPORTS | 1 | | | |
| 1890 | NARCOTICS - REPORTS | 2 | | | |
| 2410 | HARASSMENT BY COMMUNICATION | 1 | | | |
| 2450 | HARASSMENT | 4 | 1 | | |
| 2632 | ALL OTHER OFFENSES - LITTERING | 1 | | | |
| 2647 | ALL OTHERS-PROTECTIVE ORDERS | 1 | | | |
| 2660 | TRESPASSING OF REAL PROPERTY | 1 | 2 | | |
| 2710 | TRAFFIC OFFENSES | 5 | | | |
| 2800 | SOLICITING - BORO ORDINANCE | 2 | | | |
| 2810 | ABANDONED VEH & IMPOUND V.C.& BORO ORD | 7 | | | |
| 2820 | OPEN BURNING - BORO ORDINANCE | 3 | | | |
| 2830 | BORO ORDINANCE - ALL OTHER | 2 | | | |
| 2900 | LOST/MISSING PERSONS | 1 | | | |
| 2910 | LOST/MISSING PROPERTY | 2 | | | |
| 3000 | FOUND/RECOVERED PROPERTY | 2 | | | |
| 3100 | MOTOR VEHICLE ACCIDENTS | 11 | | | |
| 3101 | REPORTABLE MOTOR VEHICLE ACCIDENT | 4 | | | |
| 3400 | MENTAL HEALTH | 12 | 4 | | |
| 3500 | SUSPICIOUS PERSONS,AUTOS,CIRCUMSTANCES | 12 | | | |
| 3510 | SUSPICIOUS OCC - FRAUD/BAD CHECKS | 10 | | | |
| 3600 | DISTURBANCES-DOMESTIC | 12 | | | |
| 3610 | DISTURBANCES-JUVENILE | 3 | | | |
| 3620 | DISTURBANCES-OTHER (FIGHTS,DISPUTES,ETC) | 8 | 1 | | |
| 3630 | DISTURBANCE - NOISE COMPLAINT | 3 | | | |
| 3810 | ALARMS-UNFOUNDED-EXCPT FIRE | 21 | | | |
| 3820 | ASSIST MOTORIST/DISABLE VEH | 4 | | | |
| 3830 | ASSIST OTHER AGENCY | 2 | | | |
| 3840 | FIRES (INCLUDING ALARMS-FOUNDED/UNFOUND) | 1 | | | |
| 3850 | HAZARDOUS CONDITIONS | 2 | | | |
| 3860 | LOCKOUTS (VEHICLE/BLDG) | 7 | | | |
| 3870 | SERVICE CALL - WELL BEING CHECK | 12 | 1 | | |
| 3880 | OPEN DOORS/WINDOWS | 1 | 1 | | |
| 3900 | TRAFFIC & PARKING PROBLEMS | 14 | | | |
| 3920 | TRAFFIC-PARKING STUDY | 1 | | | |
| 3921 | TRAFFIC-SPEED SURVEY | 3 | | | |
| 4016 | PEDESTRIAN CONTACTS | 1 | | | |
| 4026 | WIRES AND POLES DOWN | 2 | | | |

Calls for Service - by UCR Code

Incidents Reported Between 04/01/2026 and 04/30/2026

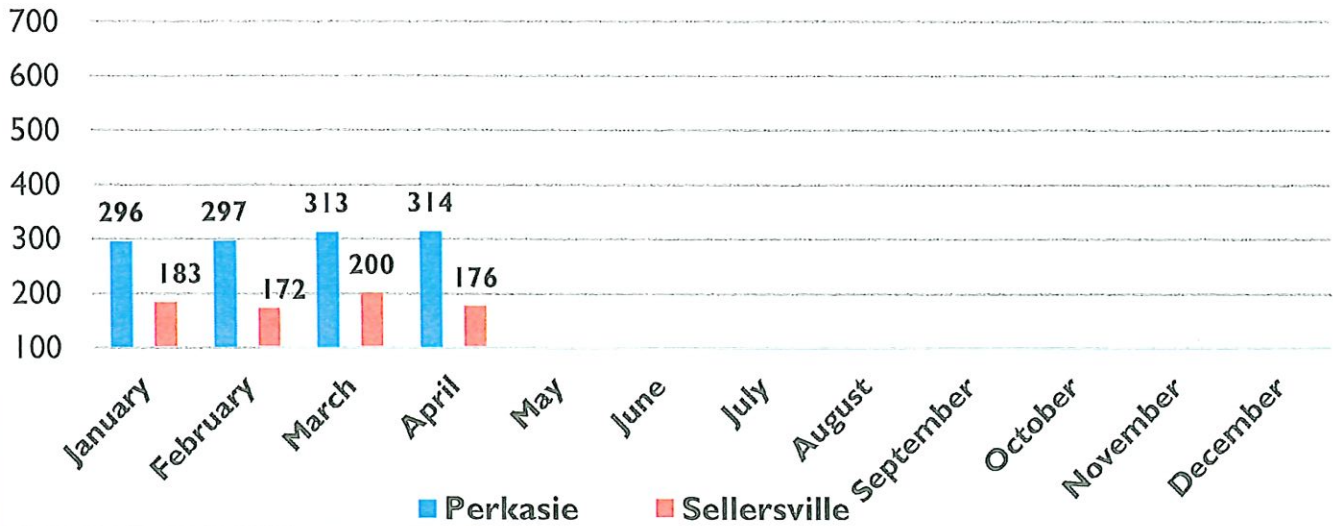
All Municipalities



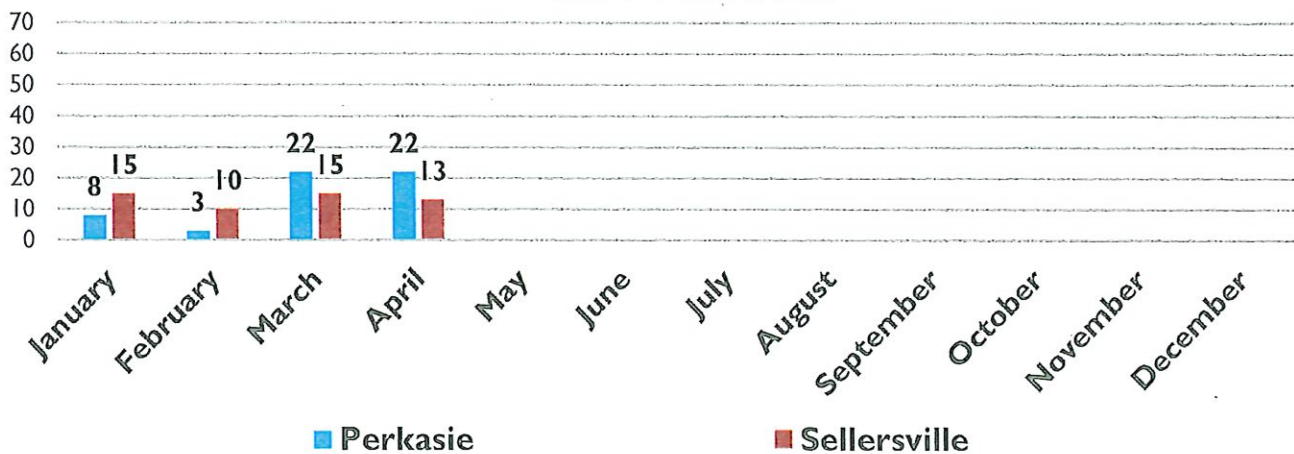
| Code | Description | Primary Count | Secondary UCR Count | | |
|--------------------|--|---------------|---------------------|--------|--------|
| | | | Code 2 | Code 3 | Code 4 |
| 4028 | OTHER INVESTIGATIONS | 2 | | | |
| 4029 | HANDLE WITH CARE INFORMATION | 2 | | | |
| 4080 | NON-CRIMINAL - HARASSMENT | 3 | | | |
| 4090 | NON-CRIMINAL - REPORTS | 18 | | | |
| 4091 | NON-CRIMINAL - POLICE INFORMATION | 26 | | | |
| 4092 | NON-CRIMINAL - PATROL REQUEST | 1 | | | |
| 4093 | NON-CRIMINAL - CIVIL COMPLAINT | 10 | | | |
| 4094 | NON-CRIMINAL DOMESTIC STANDBY | 5 | | | |
| 4095 | NON-CRIMINAL - JUVENILE COMPLAINT | 6 | | | |
| 4096 | FIELD INVESTIGATION | 3 | | | |
| 4098 | SOLICITING PERMIT | 3 | | | |
| 4099 | DRUG RELATED/INFORMATION | 2 | | | |
| 4501 | SEX OFFENSES INVESTIGATIONS/REPORTS | 5 | | | |
| 4510 | DEATHS - UNATTENDED | 1 | | | |
| 4511 | DEATHS - ATTENDED | 2 | | | |
| 4911 | ABANDONED 911 | 22 | 2 | | |
| 5004 | LOST & FOUND - FOUND ARTICLES | 1 | | | |
| 5008 | LOST & FOUND - LOST ARTICLES | 3 | | | |
| 5502 | ANIMAL COMPLAINTS - BARKING DOGS | 1 | | | |
| 5506 | ANIMAL COMPLAINTS - DOG AT LARGE | 7 | | | |
| 5510 | ANIMAL COMPLAINTS - OTHER | 5 | | | |
| 5512 | ANIMAL COMPLAINTS - LOST ANIMAL | 1 | | | |
| 5590 | ANIMAL COMPLAINTS - FOUND ANIMAL | 3 | | | |
| 6600 | SPEEDING VEHICLES | 3 | | | |
| 6612 | TRAFFIC RELATED - SIGNALS-SIGNS OUT | 1 | | | |
| 6614 | TRAFFIC RELATED - OTHER TRAFFIC | 3 | | | |
| 6650 | TRAFFIC - HAZARDOUS ROAD CONDITIONS | 2 | | | |
| 7002 | BUILDING CHECKS - OFFICER INITIATED | 1 | | | |
| 7004 | BUILDING CHECKS - VACATION,VACANT HOME | 2 | | | |
| 7008 | AMBULANCE ASSIST | 83 | | | |
| 7014 | PUBLIC SERVICE - OTHERS | 2 | | | |
| 7015 | PUBLIC SERVICES-CAR SEAT SAFETY | 1 | | | |
| 7502 | ASSIST OTHER AGENCIES - FIRE DEPT. | 6 | | | |
| 7504 | ASSIST OTHER POLICE DEPT. | 2 | 1 | | |
| 7508 | ASSIST REGIONAL PD | 7 | | | |
| 7509 | ASSIST HILLTOWN PD | 1 | | | |
| 7512 | ASSIST QUAKERTOWN PD | 1 | | | |
| 8010 | WARRANTS - LOCAL | 2 | | | |
| 8110 | WARRANTS - OTHER AUTHORITY | 3 | | | |
| 8502 | DEPARTMENTAL SERVICES - FINGERPRINTING | 5 | | | |
| 8518 | DEPARTMENTAL SERVICES - RECORD CHECKS | 8 | | | |
| 9192 | VICTIMS SERVICES | 32 | | | |
| CITT | TRAFFIC CITATION | 28 | | | |
| CITW | WARNING | 59 | | | |
| Total Calls | | 577 | | | |

ACTIVITY 2026

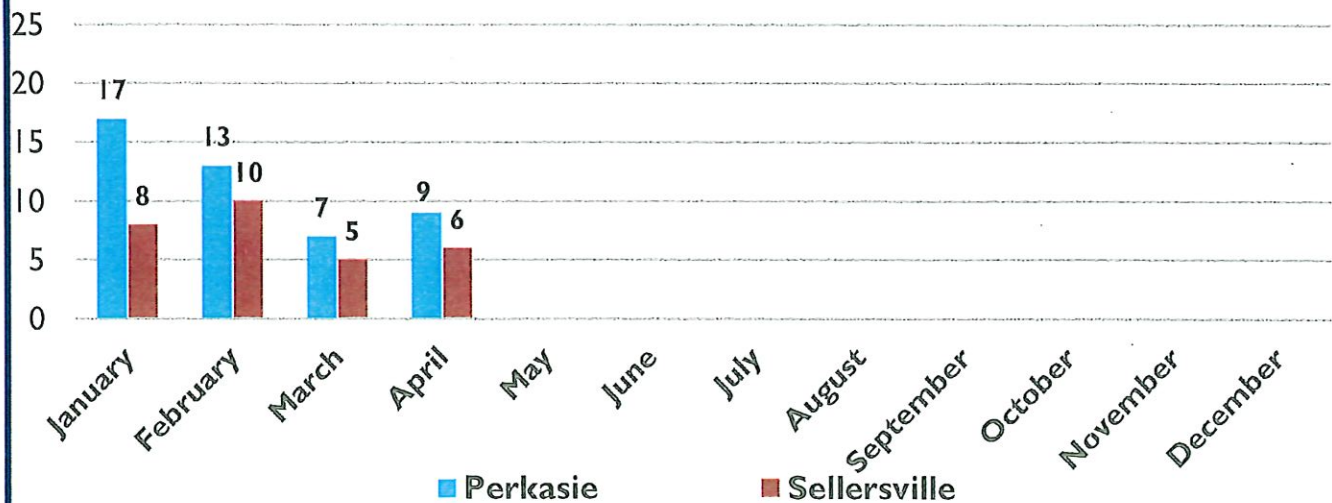
Calls for Service



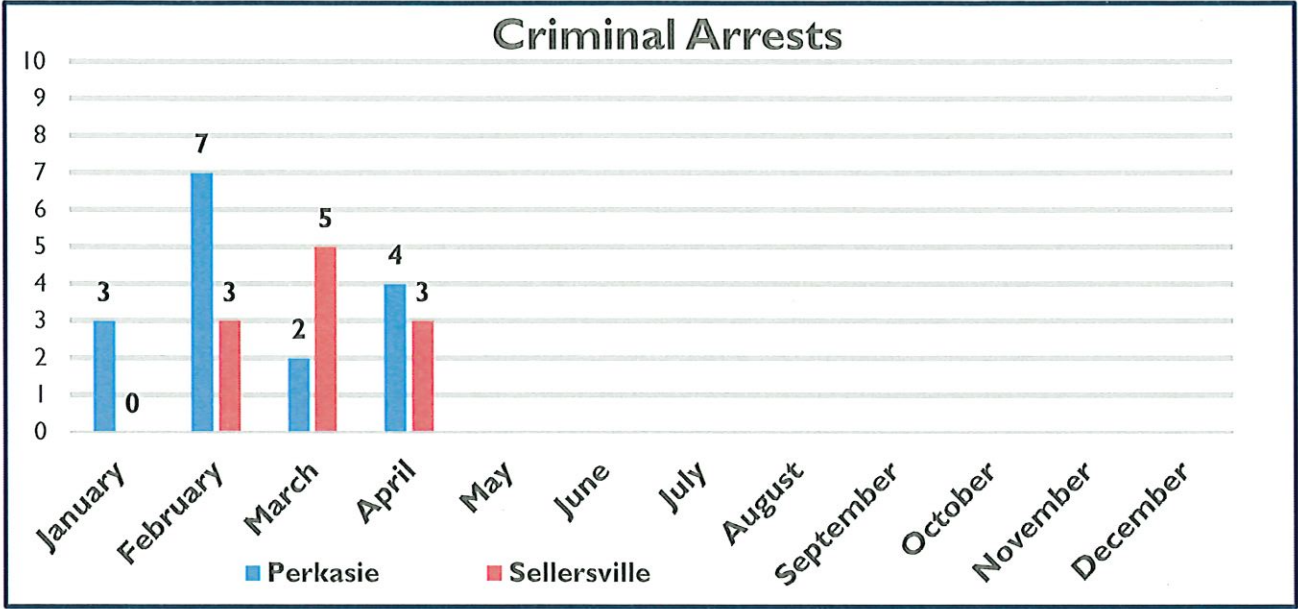
Traffic Citations



Traffic Accidents



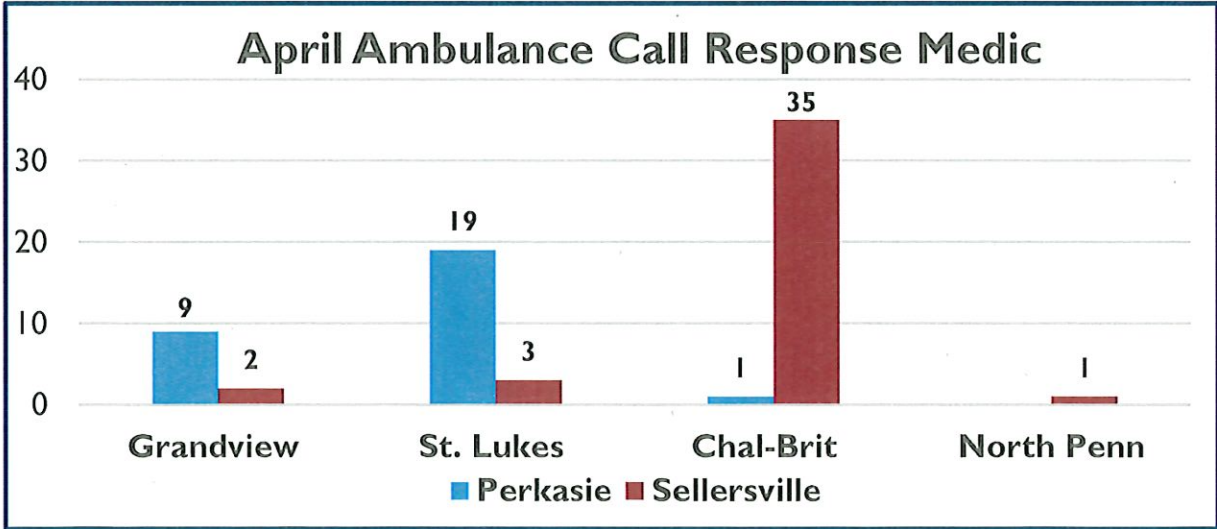
ACTIVITY 2026



Narcan Administered by Police
 January – 0 February – 0 March – 0 April - 0

Ambulance Response Reports by Medic

| | <u>Perkasio</u> | <u>Sellersville</u> |
|---------------------------|-----------------|---------------------|
| Grandview Medic 151 | 9 | 2 |
| St. Lukes Medic 108 | 19 | 3 |
| Chal-Brit Medic 134 & 159 | 1 | 35 |
| North Penn 345 | 0 | 1 |



VEHICLES

| Year/Veh. # | Make/Model | Beg. April | End April | Miles | Usage |
|---------------|------------------|------------|----------------|--------------|----------------------------|
| 2022 (#1) | Ford Explorer | 42291 | 43096 | 805 | Patrol |
| 2023 (#2) | Ford Explorer | 24655 | 25454 | 799 | Patrol |
| 2019 (#3) | Ford Interceptor | 63496 | 64877 | 1381 | Patrol |
| 2021 (#4) | Ford Interceptor | 57949 | 59059 | 1110 | Patrol |
| 2017 (#5) | Ford Explorer | 107361 | Out of Service | 0 | Patrol |
| 2015 (#6) | Ford Explorer | 58954 | 59108 | 154 | Invest. |
| 2018 (#7) | Ford Explorer | 42422 | 42785 | 363 | Comm. Relations Specialist |
| 2018 (#8) | Ford Explorer | 81199 | 81853 | 654 | Patrol |
| 2016 (#9) | Ford Interceptor | 102261 | 103631 | 1370 | Patrol |
| 2019 (#10) | Ford Interceptor | 74787 | 75921 | 1134 | Patrol |
| 2021 (#11) | Dodge Durango | 54648 | 55566 | 918 | Invest. |
| 2013 (#15) | Ford Explorer | 104906 | 105256 | 350 | Victims Ser. |
| 2024 (#17) | Dodge Durango | 27696 | 29212 | 1516 | Chief |
| 2007 | Ford E450 | 5743 | 5743 | 0 | Crisis |
| TOTAL: | | | | 10554 | |

SPECIALTY TRAINING:

April 20, 2026: Sgt. Mecouch & Officer Compas attended SWAT training.

April 21, 2026: Sgt. Mecouch attended SWAT training.

April 27-May 1, 2026: Officer Nyce attended VIGR LEO Firearms Instructor training.

April 2026: All Officers participated in online Legal Update/Case Law training.

BUCKS COUNTY CO-RESPONDER APRIL ACTIVITY:

Perkasie Borough Police referrals: 13

Live calls with officers in the field: 4

DETECTIVE DIVISION

| Submitted by Detective Travis Schoonover | Status | Recent Activity |
|--|-----------|---------------------|
| 19590212 Homicide | Cold Case | |
| 20251003M0016 Sex Offense | Inactive | DA Review |
| 20251003M0020 Sex Offense | Inactive | DA Review |
| 20251231M0010 Fraud | Active | Under investigation |
| 20250916M0013 Fraud | Active | Under investigation |
| 20251220M0014 Assault | Active | Under investigation |
| 20260310M0020 Sex Offense | Active | Under investigation |
| 20260120M0010 False Report | Active | Under investigation |
| 20260225M0008 Trespassing | Active | Under investigation |
| 20260313M0004 Drugs | Active | Under investigation |
| 20260415M0004 Fraud | Active | Under investigation |
| 20260416M0015 Sex Offense | Active | Under investigation |
| 20260423M0015 Sex Offense | Active | Under investigation |
| 20260424M0003 Sex Offense | Active | Under investigation |
| 20260429M0010 Sex Offense | Active | Under investigation |
| 20260418M0016 Death | Active | Under investigation |
| Submitted by Detective Anthony Gro | Status | Recent Activity |
| 20250113M0002 Fraud | Active | Under investigation |
| 20260220M0003 Theft | Active | Under investigation |
| 20251211M0012 Counterfeiting | Closed | Leads exhausted |
| 20251213M0019 Counterfeiting | Closed | Leads exhausted |
| 20260312M0011 Theft | Closed | No charges filed |
| 20260307M0009 Theft | Active | Under investigation |
| 20260327M0012 Drugs | Closed | Leads exhausted |
| 20260319M0013 Embezzlement | Active | Under investigation |
| 20260418M0011 Vehicle Theft | Open | Under investigation |
| 20260420M0028 Fraud/Theft | Open | Under investigation |
| 20260422M0021 Fraud/Theft | Open | Under investigation |
| 20260413M0018 Burglary | Open | Under investigation |
| 20260430M0010 Arson | Open | Under investigation |

REVENUE

REVENUE RECEIVED:

| Institution | Amount |
|--|-------------------|
| Accident/Incident Reports (Right to Know Request Fees & Accident Reports) | 145.00 |
| New Britain D.C. 07-2-03 | 288.61 |
| Bucks County Clerk of Courts | 223.99 |
| Parking Tickets | 250.00 |
| Sellersville Monthly Contract Agreement | 127,546.00 |
| TOTAL REVENUE RECEIVED: | 128,453.60 |

PENNRIDGE SCHOOL DISTRICT BUS PATROL CAMERA VIOLATIONS:

TOTAL 2025:

191

2026

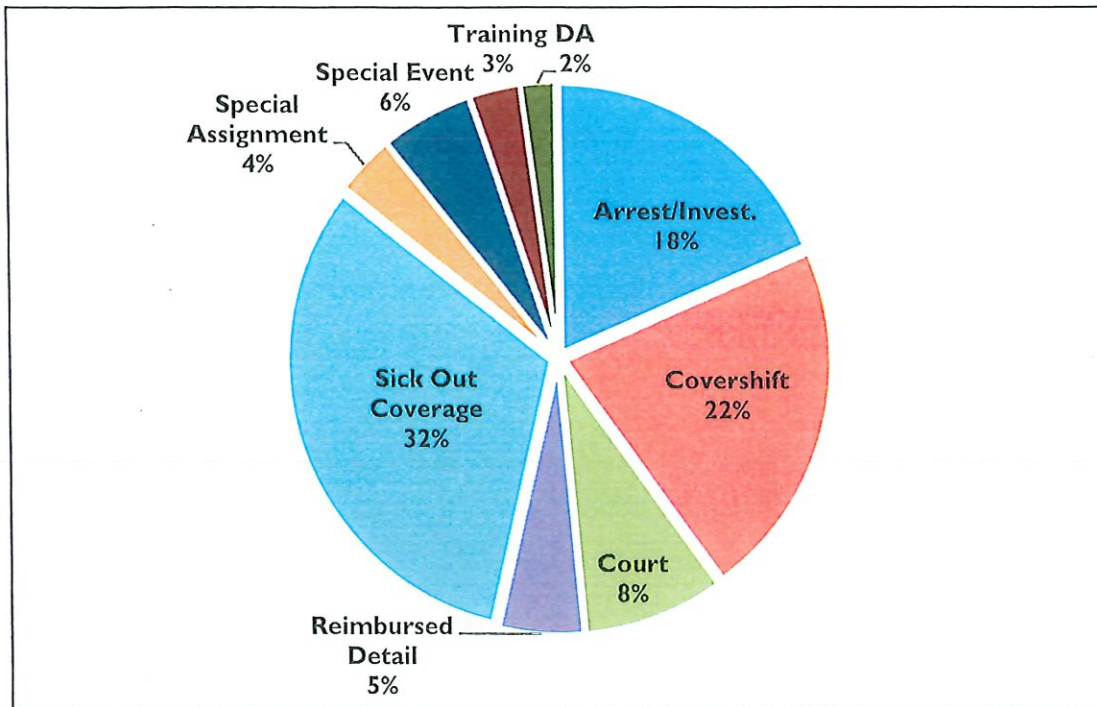
January - 23

February - 9

March - 17

April - 30

APRIL OVERTIME



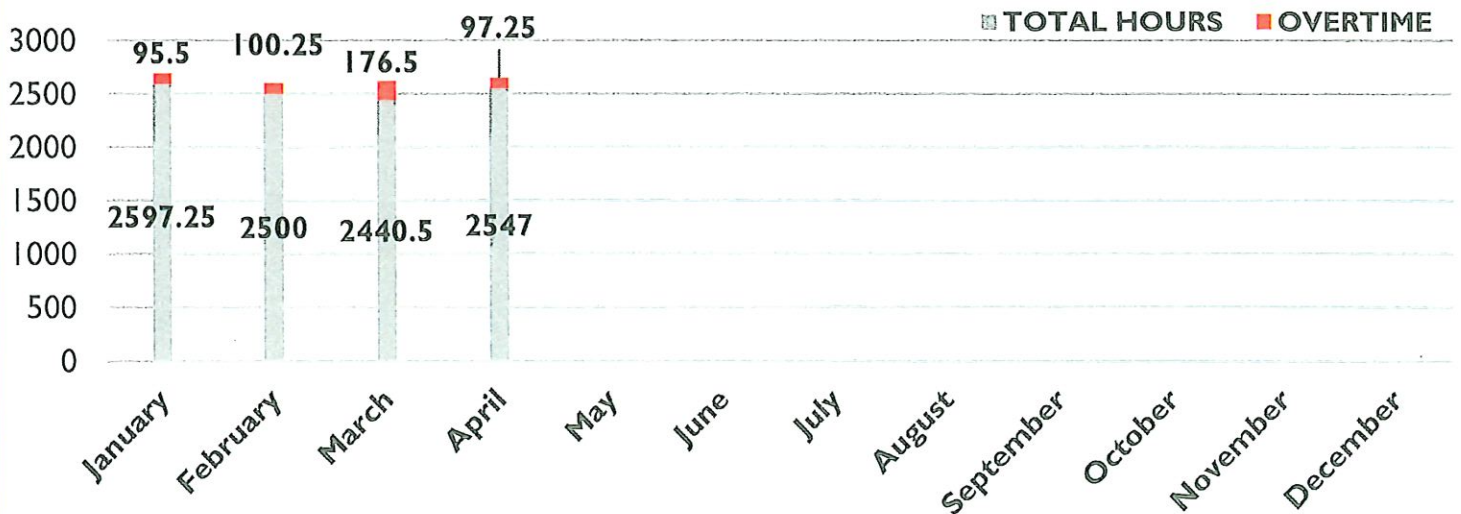
Category:

Arrest/Investigation
 Covershift
 Court
 Reimbursed Detail
 Sick Out Coverage
 Special Assignment
 Special Event
 Training
 DA

Hours:

18
 21
 8.25
 5
 31
 3.5
 5.5
 3
 2
Total: 97.25 *23 submitted as Comp-time

2026 HOURS SCHEDULED/OVERTIME



April: The Numbers...

Perkasie New Service

Outreaches: 32

Live Calls: 12

Perkasie Police Events: 1

Fingerprinting: 9



A Monthly Update on The Perkasie CRS and Victim Advocate

Perkasie Borough Police Community Relations Program



April Events

Medication Take Back and Penridge

FISH Donation Event

This month the Community Relations Specialist and Perkasie Borough Police Department partnered with the Bucks County Drug and Alcohol Commission as well as local non-profit Penridge FISH to run the Medication Take Back and Food Donation event. Individuals that had old or unnecessary medication were able to drop off these items for free and safe disposal.

At the same time, individuals were able to drop off non-perishable food items and other essential goods required by FISH. These event serves a dual function as a public service and donation drive which enables maximum good for the Penridge Community.

Establishing More Community Outreach

Having successfully completed the first quarter of the new SCIP grant, the Community Relations Specialist is now seeking to build upon prior success to establish more direct community relations as well as to provide more in-person training opportunities for residents, businesses, and non-profits. One of the main focuses of this new initiative will be the expansion of efforts to provide Question, Persuade, Refer (QPR) Suicide Prevention trainings free of charge to the community. By partnering with local churches and other organizations, the CRS hopes to build a wide net of QPR trained individuals who can help to assist with preventing suicide on an everyday basis.

The CRS also plans to create and implement new trainings on fraud prevention, car seat safety, mental health system navigation, and other commonly encountered problems in the community. These efforts, provided free of charge, are critical to a healthy and knowledgeable community.



PERKASIE FIRE COMPANY No. 1

Station 26
100 N. Fifth Street
P. O. Box 203
Perkasie, PA 18944

Station 76
1622 N. Ridge Road
Perkasie, PA 18944

Station: 215.257.6950
Voice Mail: 215 453 2166
www.perkasiefd.org

Station: 215.258.3024
Fax: 215.257.2030

FIRE DEPARTMENT REPORT

April 2026

Submitted by Chief Jordan L. Schoeller

Total Number of Incidents for Month: 23

Please refer to the Incident List and Incident Type reports attached.

Total Number of Training Activities: 3

The department staff was provided instruction in the following areas:

- Live burn session at Upper Bucks Training Center with Sellersville Fire Company
- Rope Refresher and Low Angle Rescue
- Brush Fires and Field 27 Review

Meetings Attended

- Perkasie Boro Council Work Session
- Bucks County District 1 Fire Chief's Meeting
- East Rockhill Township Supervisors Meeting
- Hilltown Township Fire Committee
- Bucks County Fire Chiefs Meeting

Comments:

- On April 1, 2026, Perkasie Fire Company No. 1 hosted a Line of Duty Death Remembrance Event to mark the 100 year anniversary of Willis Sames and Jacob Crouthamel's LODD while responding to a call for assistance at the Bush House Hotel on April 1, 1926.
- On April 10, 2026, Perkasie Fire Company was dispatched to assist Sellersville Volunteer Fire Company on an auto extrication on Forrest Rd. Crews assisted with removal of the patient from the vehicle and hazard control. Crews were on scene for almost 3 hours.
- On April 11, 2026, Perkasie Fire Company was dispatched to 1200 Allentown Road to assist Trumbauersville Fire Company on a large brush fire. Crews assisted with control and extinguishment of the fire and remained on scene for almost 3 hours.
- Average manpower per incident type for month is:
 - Local Boxes – 7.6
 - Tactical Boxes – 7.2
 - Full Boxes – 10
 - Rescue Boxes – 6
 - Fire Police Request – 2
 - Fire Assist EMS – 0

Perkasie Borough Incidents

Incidents for Perkasie Borough Incidents within 04/01/2026 - 04/30/2026.

| Toned At | Title | Reference | Responders | Category | Duration |
|-----------------------------|---|------------------|-------------------|---------------------------|------------------------|
| 17:45 - Thu, 02 Apr 2026 | CARBON MONOXIDE ALARM | 26000006597 | 8 | Carbon Monoxide | 16 minutes |
| 18:41 - Thu, 02 Apr 2026 | FIRE INVESTIGATIO N (LOC) | 26000006604 | 10 | Fire | 13 minutes |
| 22:18 - Tue, 07 Apr 2026 | FUMES INSIDE STRUCTURE (TAC) | 26000006943 | 13 | Structure Fire | 24 hours 13 minutes |
| 18:57 - Wed, 08 Apr 2026 | TRAFFIC ACCIDENT STANDBY (LOC) | 26000006998 | 10 | Motor Vehicle Accident | 7 minutes |
| 23:06 - Tue, 14 Apr 2026 | CARBON MONOXIDE ALARM | 26000007394 | 7 | Carbon Monoxide | 20 minutes |
| 21:19 - Thu, 16 Apr 2026 | FIRE INVESTIGATIO N (LOC) | 26000007540 | 13 | Fire | 18 minutes |
| 15:13 - Thu, 23 Apr 2026 | FIRE ALARM (LOC) | 26000007980 | 5 | Fire | 13 minutes |
| 08:02 - Fri, 24 Apr 2026 | FIRE ALARM (LOC) | 26000008038 | 1 | Fire | 8 minutes |
| 21:54 - Thu, 30 Apr 2026 | FIRE ALARM (LOC) | 26000008451 | 7 | Fire | 16 minutes |

Number of incidents: 9. Total Hours: One day 2 hours 4 minutes (26h 4m). Total Responder Hours: One week 6 days 17 hours 36 minutes (329h 36m).

Perkasie Full Incidents

Incidents for Perkasie Full Incidents within 04/01/2026 - 04/30/2026.

| Toned At | Title | Reference | Responders | Duration | Total Duration | Category |
|-----------------------------|--|------------------|-------------------|------------------------|-------------------------|--|
| 08:02 - Fri, 24 Apr 2026 | FIRE ALARM (LOC) | 26000008038 | 1 | 8 minutes | 8 minutes | Fire |
| 11:01 - Thu, 23 Apr 2026 | FIRE ALARM (LOC) | 26000007953 | 4 | 14 minutes | 56 minutes | Fire |
| 17:35 - Sat, 11 Apr 2026 | BRUSH FIRE (LOC) | 26000007192 | 8 | 2 hours 53 minutes | 23 hours 4 minutes | Fire |
| 17:45 - Thu, 02 Apr 2026 | CARBON MONOXIDE ALARM | 26000006597 | 8 | 16 minutes | 2 hours 8 minutes | Carbon Monoxide |
| 22:18 - Tue, 07 Apr 2026 | FUMES INSIDE STRUCTUR E (TAC) | 26000006943 | 13 | 24 hours 13 minutes | 314 hours 49 minutes | Structure Fire |
| 16:26 - Thu, 30 Apr 2026 | BUILDING FIRE (BOX) | 26000008436 | 10 | One hour One minute | 10 hours 10 minutes | Fire |
| 21:19 - Thu, 16 Apr 2026 | FIRE INVESTIGAT ION (LOC) | 26000007540 | 13 | 18 minutes | 3 hours 54 minutes | Fire |
| 23:06 - Tue, 14 Apr 2026 | CARBON MONOXIDE ALARM | 26000007394 | 7 | 20 minutes | 2 hours 20 minutes | Carbon Monoxide |
| 09:04 - Mon, 20 Apr 2026 | FUMES INSIDE STRUCTUR E (TAC) | 26000007730 | 6 | 38 minutes | 3 hours 48 minutes | NFIRS Electrical WiringEquip ment Problem - Other |
| 19:25 - Sat, 11 Apr 2026 | DWELLING FIRE (TAC) | 26000007201 | 8 | 25 minutes | 3 hours 20 minutes | Fire |

| | | | | | | |
|-----------------------------|---|-------------|----|------------|------------------------|---|
| 04:57 - Mon, 27 Apr 2026 | DWELLING FIRE (TAC) | 26000008179 | 4 | 12 minutes | 48 minutes | Fire |
| 16:27 - Fri, 17 Apr 2026 | FIRE ALARM (LOC) | 26000007590 | 7 | 27 minutes | 3 hours 9 minutes | NFIRS Smoke Detector Activation Due To Malfunction |
| 15:13 - Thu, 23 Apr 2026 | FIRE ALARM (LOC) | 26000007980 | 5 | 13 minutes | One hour 5 minutes | Fire |
| 18:41 - Thu, 02 Apr 2026 | FIRE INVESTIGAT ION (LOC) | 26000006604 | 10 | 13 minutes | 2 hours 10 minutes | Fire |
| 20:56 - Sun, 19 Apr 2026 | FIRE POLICE REQUEST | 26000007699 | 2 | 34 minutes | One hour 8 minutes | Fire Police Request |
| 17:56 - Fri, 03 Apr 2026 | GAS FUMES OUTSIDE (LOC) | 26000006669 | 7 | 31 minutes | 3 hours 37 minutes | Gas Leak |
| 14:50 - Wed, 29 Apr 2026 | GAS LEAK INCIDENT (LOC) | 26000008350 | 6 | 17 minutes | One hour 42 minutes | Gas Leak |
| 21:56 - Wed, 08 Apr 2026 | FUMES INSIDE STRUCTUR E (TAC) | 26000007006 | 8 | 24 minutes | 3 hours 12 minutes | Structure Fire |
| 18:57 - Wed, 08 Apr 2026 | TRAFFIC ACCIDENT STANDBY (LOC) | 26000006998 | 10 | 7 minutes | One hour 10 minutes | Motor Vehicle Accident |
| 19:21 - Fri, 10 Apr 2026 | AUTO EXTRICATIO N (RBOX) | 26000007149 | 6 | 28 minutes | 2 hours 48 minutes | Motor Vehicle Accident |
| 21:54 - Thu, 30 Apr 2026 | FIRE ALARM (LOC) | 26000008451 | 7 | 16 minutes | One hour 52 minutes | Fire |

| | | | | | | |
|-------------------------------------|---|--------------------|----------|-------------------|-------------------------------|---------------------------------------|
| 06:37 - Sat, 18 Apr 2026 | TRAFFIC ACCIDENT STANDBY (LOC) | 26000007615 | 9 | 15 minutes | 2 hours 15 minutes | Motor Vehicle Accident |
| 15:40 - Tue, 14 Apr 2026 | DWELLING FIRE (TAC) | 26000007366 | 4 | 17 minutes | One hour 8 minutes | Fire |

Number of incidents: 23. Total Hours: One day 10 hours 40 minutes (34h 40m). Total Responder Hours: 2 weeks 2 days 6 hours 41 minutes (390h 41m).



**Borough of Quakertown
Police Department**
35 North Third Street
Quakertown, Pennsylvania 18951
Phone: 215-536-5002 • Fax: 215-536-5140



RECEIVED
MAY 05 2026

April 29, 2026

BOROUGH OF PERKASIE

Dear Sir or Madam,

Quakertown Borough respectfully requests the assistance of any available Fire Police personnel for traffic control and parking directions for the following event:

The Quakertown Fire Department's annual carnival is being held Tuesday, June 2nd through Saturday, June 6th, 2026. The times are 5:30 PM – 10 PM, nightly. Dinner and refreshments will be provided.

Due to a conflict the Quakertown Fire Department had to change their venue this year. This year's carnival will be held behind Quakertown Community High School at 600 Park Avenue.

Please have a representative from your Fire Company's Fire Police personnel contact Fire Police Captain / Carnival Committee Chair, Brenden Keller at 267-272-1455 with the number of personnel available to assist.

Thank You in advance for your continued support!

Sincerely,

Scott C McElree
Chief of Police / Borough Manager
Borough of Quakertown
35 N 3rd Street
Quakertown, PA 18951