Kutztown Borough
Revenue & Expense Summary by Fund
Budget Comparison - PRELIMINARY

11/20/2026

Description	Fund #	2026 Budget Revenue	2026 Budget Expense	2026 Budget Change-Inc/(Dec)	2027 Budget Revenue	2027 Budget Expense	2027 Budget Change-Inc/(Dec)	Revenue Diff-'26 Bdgt vs 27 Budget $ Fav/(Unfav)	Revenue Diff-'26 Bdgt vs 27 Budget % Fav/(Unfav)	Expenses Diff-'26 Bdgt vs 27 Bdgt $ Fav/(Unfav)	Expenses Diff-'26 Bdgt vs 27 Bdgt % Fav/(Unfav)
General Fund	01	$ 6,898,739	$ 6,898,740	$ (1)	$ 6,214,590	$ 6,195,883	$ 18,708	$ (684,149)	-9.9%	$ (702,857)	-10.2%
Refuse/Rec Fund	02	$ 1,117,000	$ 1,127,987	$ (10,987)	$ 1,232,000	$ 1,108,551	$ 123,449	$ 115,000	10.3%	$ (19,436)	-1.7%
Fire Fund	03	$ 180,500	$ 996	$ 179,504	$ 444,200	$ 444,000	$ 200	$ 263,700	146.1%	$ 263,700	26475.9%
Recreation Fund	04	$ 72,700	$ 73,115	$ (415)	$ 225,250	$ 225,000	$ 250	$ 152,550	209.8%	$ 151,885	207.7%
Road Fund	05	$ 184,900	$ 182,540	$ 2,360	$ 382,300	$ 382,000	$ 300	$ 197,400	106.8%	$ 199,460	109.3%
Water Fund	06	$ 2,321,000	$ 2,333,391	$ (12,391)	$ 3,017,000	$ 2,926,265	$ 90,735	$ 696,000	30.0%	$ 592,874	25.4%
Electric Fund	07	$ 10,585,618	$ 10,581,707	$ 3,911	$ 8,255,156	$ 8,254,892	$ 264	$ (2,330,462)	-22.0%	$ (2,326,815)	-22.0%
Sewer Fund	08	$ 2,899,400	$ 2,881,287	$ 18,113	$ 4,733,321	$ 4,385,552	$ 347,769	$ 1,833,921	63.3%	$ 1,504,265	52.2%
Telecom Fund	09	$ 859,220	$ 877,004	$ (17,784)	$ 909,300	$ 909,039	$ 261	$ 50,080	5.8%	$ 32,035	3.7%
Ambulance Fund	10	$ 90,500	$ 651	$ 89,849	$ 112,000	$ 112,000	$ -	$ 21,500	23.8%	$ 111,349	17104.3%
Library Fund	11	$ -	$ -	$ -	$ 54,000	$ 54,000	$ -	$ 54,000	#DIV/0!	$ 54,000	#DIV/0!
Highway Aid Fund	35	$ -	$ 119,000	$ (119,000)	$ 190,200	$ 190,000	$ 200	$ 190,200	#DIV/0!	$ 71,000	59.7%
Unemploy Fund	49	$ 4,500	$ 4,500	$ -	$ 3,500	$ 3,500	$ -	$ (1,000)	-22.2%	$ (1,000)	-22.2%
Total Budget		**$ 25,214,077**	**$ 25,080,918**	**$ 133,159**	**$ 25,772,817**	**$ 25,190,682**	**$ 582,135**	**$ 558,740**	**2.2%**	**$ (69,540)**	**-0.3%**