Kutztown Borough
Fund Balances - Roll Forward
Budget 2027 - PRELIMINARY

11/15/2026

Fund	Description	2025 Year-End Actual Fund Balance Source: SB	2026 Year-End Est. Fund Balance Source: Staff	2027 Budgeted Use of Fund Balance	2027 Net Budget Impact to Fund Balance	2027 Expense Budget (Including Capital)	2027 Budgeted Capital Expenditures	2027 Year-End Est. Fund Balance	2027 Operating Expenses	2027 Y-E Fund Bal. as % of 2027 Op. Expenses
01	General	$ 3,145,022	$ 1,538,888	$ (118,000)	$ 27,708	$ 6,195,883	$ 638,000	$ 1,448,596	$ 5,557,883	26%
02	Refuse	$ 872,249	$ 493,454	$ -	$ 123,449	$ 1,108,551	$ -	$ 616,903	$ 1,108,551	56%
03	Fire	$ 662,469	$ 252,869	$ (254,000)	$ 200	$ 444,000	$ -	$ (931)	$ 444,000	0%
04	Rec	$ 101,875	$ 117,472	$ (117,000)	$ 250	$ 288,000	$ -	$ 722	$ 288,000	0%
05	Road	$ 185,923	$ 196,323	$ (192,000)	$ 300.00	$ 382,000	$ -	$ 4,623	$ 382,000	1%
06	Water	$ 1,720,795	$ 1,774,354	$ (179,000)	$ 90,735	$ 2,926,265	$ 179,000	$ 1,686,089	$ 2,747,265	61%
07	Electric	$ 5,822,709	$ 2,968,458	$ -	$ 264	$ 8,254,892	$ 225,642	$ 2,968,722	$ 8,029,250	37%
08	Sewer	$ 4,357,586	$ 4,691,684	$ (1,343,421)	$ 347,769	$ 4,385,552	$ 1,929,833	$ 3,696,032	$ 2,455,719	151%
09	Telecomms	$ 402	$ 35,121	$ -	$ 261	$ 909,039	$ -	$ 35,382	$ 909,039	4%
10	Ambulance	$ 11,877	$ 17,199	$ (17,000)	$ -	$ 112,000	$ -	$ 199	$ 112,000	0%
35	Highway	$ 60,702	$ 60,852	$ (61,000)	$ 200	$ 190,000	$ -	$ 52	$ 190,000	N/A
49	Unemployment	$ 105,400	$ 105,400	$ -	$ 3,500	$ -	$ -	$ 108,900	$ -	N/A
	Total	$ 17,047,009	$ 12,252,075	$ (2,281,421)	$ 594,635	$ 25,196,182		$ 10,565,289	$ 22,223,707	
AUTHORITIES:										
90	KMA	$ 3,125,203.94	$ 3,393,704	$ -	$ 364,950.00	$ 1,483,800.00	$ -	$ 3,758,654	$ 1,483,800.00	253%
95	KTA	$ 119,977.59	$ 137,478	$ -	$ 7,650.00	$ 13,650.00	$ -	$ 145,128	$ 13,650.00	1063%
	Total Authorities:	$ 3,245,181.53	$ 3,531,181.53	$ -	$ 372,600.00	$ 1,497,450.00	$ -	$ 3,903,781.53	$ 1,497,450.00	
						ELECTRIC W/O TRANSFERS:		$ 2,968,722.28	$ 6,003,183	49%