

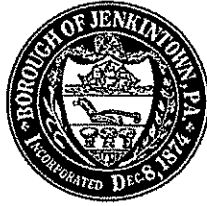
# **BOROUGH OF JENKINTOWN**

## **2017 OPERATING BUDGET**

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## 2017 STATE OF THE BOROUGH BUDGET STATEMENT

**TO:** Jenkintown Borough Council  
**FROM:** George Locke, Borough Manager  
**RE:** 2017 Annual Borough Budget  
**DATE:** December 12, 2016

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I am pleased to present to Borough Council the Proposed 2017 Annual Budget, totaling \$7.2 million.

The 2016 [01] General Fund revenue, allowed for continued investment in Borough owned infrastructure. A significant portion of the [01] General Fund revenues are generated from the Act 511 taxes, which are mostly paid by Businesses, Employers and Commercial Property Owners. While those revenues were steady in 2016, there were significant (six figure) returns that had to be issued from this classification of taxes. These one-time expenses were generated by those Commercial tax payers who were mistakenly paying the incorrect Municipality. The Borough is working with our third party collection agency to reduce and/or eliminate future occurrences of this liability. The prior expenses of the settlement of inherited debt and the covering of the cost increase of the associated JPD collective bargaining agreement were successfully absorbed by the previous fund cash balances created by increased revenue of the ACT 511 taxes. In 2017 the 01 General Fund comprises 53.7 % of the budget and carries the majority of the Borough's operating expenses. The fund is currently in sound financial standing and carries the recommended Government Accounting fund cash balance.

Borough Council's stated goal was to have no tax millage increase in the 01 General Fund in the 2017 budget. This goal was once again accomplished by prudently utilizing cash fund balances accumulated from previous increased revenues, several cost reduction measures, and the combined efforts of value management by administrative staff, department managers, Borough Council and third party professionals.

All funds with the exception of the [03] Fire Protection Fund, are currently adequately funded and will carry, at minimum, the fund balance recommended by Government accounting guidelines.

The proposed 2017 Borough Operating Budget does however contain a proposal to increase the tax millage dedicated to the [03] Fire Fund by .16 mils. On the average assessed value of \$150,000, this would be a \$24.00 annual tax increase.

The [03] Fire Protection Fund receives dedicated millage to fund the operations of the Jenkintown Borough Fire Department. The allocated tax millage rate in this fund has not been increased in ten (10) years having been raised to its current level in 2006. In the past year Borough Council has commissioned a Training and Operation Guideline Study and an Audit of the Fire House Contributions prior to proposing to increase the millage to this fund. Borough Council assigned a sub-committee to work with the two Fire Chiefs and William Jenaway of VFIS to perform the evaluations and implement the recommendations.

The tax assessment reduction appeals have slowed and somewhat stabilized, and to date the real estate assessment for Jenkintown Borough provided by the Montgomery County Board of Assessment has a slight decrease in the amount of \$9,094 for 2017.

Furthermore, infrastructure upgrade work will be continuing throughout the upcoming year. PennDOT and SEPTA are slated to begin the replacement of the Noble Station bridge on RT 611 in late 2017.

Other planned projects for 2017 will include, but are not limited to; a cost saving conversion to LED Street and traffic control lighting, continued upgrades to sanitary sewer infrastructure, a comprehensive paving program, construction of the associated accessible ADA curb cut ramp construction, modernization of all Borough technologies, increased involvement in social media, installation of new and upgrade to existing school zone warning lights, high reflectivity signage throughout the Borough, stormwater inlet rehabilitation, and the replacement of community playground equipment.

Jenkintown Borough is also pleased to continue its partnership with the Montgomery County Planning Commission. This collaborative effort allowed Jenkintown Borough to benefit from the talented team of County Professional Planners as we undertook a complete upgrade of the Comprehensive Plan. The "2035 Comprehensive Plan" is in its final stages of completion and it is expected to be released in the Spring of 2017. Borough Council has allocated funds in the 2017 Budget to allow the Borough to move forward with the recommendations of the plan, once the plan is finalized and released.

## **2016 - MAJOR ACCOMPLISHMENTS**

- Completed the Sanitary Sewer Rehabilitation Study which included recording, evaluating, as well as recommending required corrections and the most cost effective means and methods to accomplish the repairs.
- Borough Administration recruited a new Finance Director, one that possessed a strong professional background in finance and budgeting, as well as with managerial and leadership experience to assist in the common goal of providing the best possible services at the lowest possible costs to the Borough's tax payers.
- Continued cultivating cooperative parking share agreements with property owners to provide night time parking for Borough businesses.
- Implemented Information Technology software that allows for better management of all Borough accounts and funds.
- Continued to improve electronic communications and social media platforms.
- Launched and worked to optimize a new Borough website and Facebook page.
- Fostered a productive partnership with the Montgomery County Planning Commission, and established a Steering Committee to produce a new Borough wide "2035" Comprehensive Plan.
- Continued infrastructure improvement projects including implementing the paving program and storm water inlet replacements / repairs.
- Created infrastructure project coordination with utility providers (Gas, Electric & Water) to improve safety, minimize disruption to services, maximize cost savings and minimize disruption to Jenkintown Borough tax payers.
- Expanded liquid fuels paving program that allowed the Borough to catch up on the paving of Borough roads that could not be done during the downturn of the economy.
- Continued Borough wide street sign replacement program with high reflectivity signage.
- Implemented replacement and installation of traffic safety striping with upgraded thermo-plastic material.
- Completed several road base repairs made to extend the life of existing roads.
- Installed 12 ADA accessible curb cut ramps.

- Maintained cooperative efforts with developers and property owners to populate the commercial districts and revitalize the flourishing business district.
- Coordinated projects for installation of the School Zone Safety signals on Walnut Street and replacement of existing school zone warning lights on West Avenue.
- Coordinated projects for the planning, and implementation of new School Zone Safety signage on Greenwood Avenue.
- Implemented processes and procedures to provide preventative maintenance on Borough owned equipment extending the life of that equipment.

## 2017 - GOALS

- Continue a productive partnership with the Montgomery County Planning Commission to produce a new Borough Comprehensive Plan and update the Revitalization plan.
- Work identifying, obtaining and applying for grant opportunities that meet the Borough's specific needs.
- Coordinate with DCNR, DVRPC and MCPC to obtain public input in order to prepare concept drawings of the proposed open space on Cedar Street. Once concept drawings are established these entities will be approached for grant funding opportunities for the project.
- Negotiate cooperative paving projects with neighboring Municipalities to pave more roads in 2017 at a cost savings to the Borough tax payers.
- Continue infrastructure improvement projects including implementing the paving project and storm water inlet replacements / repairs.
- Continue Borough wide street sign replacement program with high reflectivity signage.
- Continue efforts on cooperative initiatives and projects with the Jenkintown Borough School District.
- Continue efforts to administer Council's policy of consciously balancing a business friendly atmosphere while insuring the required codes and laws are followed.
- Continue the installation of School Zone signals on Walnut Street and replacement of existing school zone warning lights on West Avenue.
- Establish a Capital Plan for repair and replacement of Borough owned assets.
- Continue coordinated efforts with PaDep, Philadelphia Water, Cheltenham and Abington Townships to comply with PaDep mandated sanitary sewer regulations.
- Continue administering Council's policies that ensure that Jenkintown Borough continues to be an inclusive, safe, family friendly community, rich in character that remains a desirable place to live and flourish.

2017 total assessed valuation, provided by Montgomery County is \$287,485,559. The tax millage is allocated as follows, based on a 98% collection rate:

General Fund	4.530 mills	\$1,250,738
Street Light Fund	0.202 mills	\$55,772
Fire Protection	0.600 mills	\$165,661
Fire Apparatus	0.450 mills	\$124,246
Library	0.826 mills	\$228,060
Street Tax	0.265 mills	\$73,167
Debt Service	0.880 mills	\$242,969
<b>Total Real Estate Tax millage</b>	<b>7.753 mills</b>	<b>\$2,140,613</b>

**01 GENERAL FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$3,535,485</b>	<b>Expense: \$3,859,462</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$3,895,910</b>	<b>Expense: \$3,860,648</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$360,425]</b>	<b>Expense: [\$1,186]</b>

FUND FUNCTION - Revenue is derived from dedicated tax millage. The General Fund [01] is the largest fund in the Borough budget, and includes operating expenses for the Administration, Police, and Public Works Departments. The General Fund also has the largest percentage allocation of the real estate tax millage (currently 4.53). Revenue and expenses for the following purposes are applied to this fund: real property taxes, local enabling taxes, legislative body expenses (administration), tax collection, information technology, building and plants, police department, planning and zoning, leaf disposal, public works, traffic signals and street signs, parking facilities, participant recreation, capital lease principal and interest, unemployment, employee insurance and benefits, reserve, mercantile tax, and operating transfers. The revenue shortfall appears to be from the decrease in Business Privilege Tax with expenditure increases in Planning and Zoning, employee benefits and the Borough's Reserve Fund.

**CURRENT FUND STATUS – The 2017 budgeted fund balance is estimated at \$459,633 or 13.0% of the 2017 budget revenues. It is Council's goal to maintain a minimum general fund balance of 10% of the annual revenues.**

**02 STREET LIGHTING TAX FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$57,672</b>	<b>Expense: \$76,400</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$57,173</b>	<b>Expense: \$78,476</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$499</b>	<b>Expense: [\$2,076]</b>

FUND FUNCTION - Revenue is derived from dedicated tax millage. The Street Lighting Tax Fund [02] supports the utility cost for the Borough street lights, the cost for the Jenkintown sign at the Greenwood Avenue bridge, utility service to the Leedom Street parking lot, repairs and maintenance of the street lights. The Borough wide LED streetlight upgrades are included in the expense from this fund. The reduction in expenses from 2016 is due to more thorough management of the consortium service program, and potential savings in utility costs negotiated in the new provider contract.

**CURRENT FUND STATUS - The 2017 budgeted fund balance is estimated at \$19,681 or 34.1% of the 2017 budget revenues.**

**03 FIRE PROTECTION FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$168,336</b>	<b>Expense: \$159,570</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$124,296</b>	<b>Expense: \$164,904</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$44,040</b>	<b>Expense: [\$5,334]</b>

FUND FUNCTION - Revenue is derived from dedicated tax millage. The Fire Protection Fund [03] supports the Independent Fire Company, Pioneer Fire Company, fire hydrant rental as well as the fire police.

**CURRENT FUND STATUS – The 2017 budgeted fund balance is estimated at \$19,043 or 11.3% of the 2017 budget expenditures.**

**04 FIRE APPARATUS FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$127,946</b>	<b>Expense: \$0</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$127,942</b>	<b>Expense: \$0</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$4</b>	<b>Expense: \$0</b>

FUND FUNCTION - Revenue is derived from dedicated tax millage. The Fire Apparatus Fund [04] is an established reserve to be used solely for replacement and repair of Fire Apparatus.

**CURRENT FUND STATUS** - These percentages appear skewed as this is a reserve fund. This fund was established by Borough Council in 2011 to prepare financially for fire equipment and apparatus replacement. The total amount projected to have been saved in this reserve fund by year's end in 2017 is \$797,081. The next projected equipment purchase, estimated to be \$1.2 million is projected to take place in 2019.

**05 LIBRARY FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$233,200</b>	<b>Expense: \$234,823</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$233,162</b>	<b>Expense: \$233,957</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$38</b>	<b>Expense: \$866</b>

FUND FUNCTION - Revenue is derived from dedicated tax millage. The Library Fund (05) contributes to the cost of operating the Jenkintown Library.

**CURRENT FUND STATUS** - The projected total revenue and expense is balanced in this fund for 2017.

**08 SEWER FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$449,500</b>	<b>Expense: \$566,577</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$455,494</b>	<b>Expense: \$285,832</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$5,994]</b>	<b>Expense: \$280,745</b>

FUND FUNCTION - The Sewer Fund [08] includes revenue from sewer rental fees paid by Borough residents and businesses and fees paid by Abington Township for flow through the Jenkintown Borough conveyance system. Jenkintown Borough sewage flows through Cheltenham Township who is currently under a PA DEP order requiring rehabilitation of the conveyance system. A portion of these costs are shared by Jenkintown Borough. The Borough has completed the negotiation and approval of the inter-municipal sewer agreement memorializing the required monitoring, reporting as well as the Borough's percentage of financial responsibility for present and future costs of required corrections.

**CURRENT FUND STATUS** - The fund is presently solvent and actions have been taken to maintain that status. A rate increase of 10.0% was implemented in 2015 to insure all estimated construction and treatment costs will be covered. It is hopeful that this rate increase will offset the construction and treatment cost for the next three years. The 2017 budgeted fund balance is estimated at \$472,994 or 105.2% of the 2017 budget expenditures.

**09 SOLID WASTE COLLECTION FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$286,500</b>	<b>Expense: \$314,060</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$267,611</b>	<b>Expense: \$283,453</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$18,889</b>	<b>Expense: \$30,607</b>

The Solid Waste Fund (09) is for the collection of trash and recyclables in the Borough. The primary revenue source is the fees paid by property owners for the service. At this time the Borough's waste is collected curbside by Republic Waste Services and that contract expires in January 2017. The waste had been taken to the Montgomery County Waste Authority for disposal. As of December 31, 2014 the MCWA ceased to exist. The Borough is currently preparing the bid specifications for release for public bid the Borough trash and recycling collection and disposal.

**CURRENT FUND STATUS** – There is no planned increase to the rate payer at this time. The 2017 budgeted fund balance is estimated at \$22,204 or 7.8% of the 2017 budget revenues.

**18 STREET TAX FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$125,767</b>	<b>Expense: \$231,000</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$76,304</b>	<b>Expense: \$172,540</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$49,463</b>	<b>Expense: \$58,460</b>

**FUND FUNCTION** - The Street Tax Fund (18) receives revenue from dedicated tax millage. The 2016 paving project was postponed until 2017 and substantial revenues were added by both PECO and Aqua towards paving. In 2017, the paving costs will come from a combination of this fund and shared costs with PECO the Borough's utility provider.

**CURRENT FUND STATUS** - The 2017 budgeted fund balance is estimated at \$183,063 or 145.6% of the 2017 budget revenues.

**20 DEBT SERVICE FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$248,469</b>	<b>Expense: \$248,671</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$249,033</b>	<b>Expense: \$230,825</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$564]</b>	<b>Expense: [\$17,846]</b>

**FUND FUNCTION** - The Debt Service Fund (20) receives revenue from dedicated tax millage. In 2014, Borough Council reinstated the Debt Service Fund [20] with a dedicated millage of .88 mills. The Debt Service Fund [20] millage was allocated by lowering the General Fund Millage [01] so that funds would be applied to debt service as intended and not rely on a fund transfer to facilitate the payment. The increased revenue and expenses shown in 2016 reflect the purchase of real properties by the Borough in that calendar year. The outstanding balance due on the General Obligation Note is \$2,614,603.00.

**CURRENT FUND STATUS** - The projected total revenue and expense is balanced in this fund for 2017.



**31 CAPITAL PROJECTS**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$859,828</b>	<b>Expense: \$971,074</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$116,384</b>	<b>Expense: \$129,764</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$743,444</b>	<b>Expense: \$841,310</b>

FUND FUNCTION - The Capital Projects Fund [31] receives revenue from grant funding and inter-fund transfers; no real estate tax millage is allocated to this fund. Currently, outstanding grants include; the DCNR Playground grant, TAP School zone signalization grant and the CDBG grant for ADA Accessible curb cuts. Grants that have been applied for that have not been awarded yet include; PA Small water grant to re-line and grout the sanitary sewer piping and Greenlight GO traffic signalization improvement.

**CURRENT FUND STATUS - The 2017 budgeted fund balance is estimated at \$345,811 or 40.2% of the 2017 budget revenues.**

**35 HIGHWAY/LIQUID FUELS FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$113,612</b>	<b>Expense: \$130,034</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$111,000</b>	<b>Expense: \$508,270</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: \$2,612</b>	<b>Expense: [\$378,194]</b>

FUND FUNCTION - The Liquid Fuels Fund (35) is a dedicated fund for the maintenance of the Borough streets. Revenue comes from the Commonwealth through taxes on gasoline and diesel fuel sales. Currently, paving project expenses, installation of traffic signals, snow removal and equipment purchases are allocated from this fund. The paving project for 2016 did not take place this year as the Borough was informed by PECO that they will be installing gas mains along these roads in the early spring. The Borough intends to work with PECO to pave these roads for the 2017 paving project to which PECO will be sharing the cost of paving with the Borough. In 2017 the replacement of the dump body on truck #23 is budgeted to this fund.

**CURRENT FUND STATUS - The 2017 budgeted fund balance is estimated at \$75,556 or 66.5% of the 2017 budget revenues.**

**60 POLICE PENSION FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$301,756</b>	<b>Expense: \$360,197</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$389,218</b>	<b>Expense: \$457,798</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$87,462]</b>	<b>Expense: [\$97,601]</b>

**65 NON-UNIFORMED EMPLOYEE PENSION FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$86,570</b>	<b>Expense: \$30,831</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$95,569</b>	<b>Expense: \$41,297</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$8,999]</b>	<b>Expense: \$10,466</b>

FUND FUNCTION - Both the Police Pension Fund (60) and the Non-uniformed Employee Pension Fund (65) provide pensions for full-time Borough employees. The financial and accounting related to the distribution of pension funding is dictated by state law. The previous audit produced no errors in the Borough accounting process. The Borough currently has twelve (12) former employees receiving pension payments.

**CURRENT FUND STATUS - The 2017 budgeted fund balance is estimated at \$4,080,887 for the police and \$599,490 for the non-uniform.**

**95 POLICE DONATION FUND**

<b>PROPOSED 2017 BUDGET:</b>	<b>Revenue: \$2,525</b>	<b>Expense: \$4,500</b>
<b>PROJECTED 2016 FINAL BUDGET:</b>	<b>Revenue: \$3,079</b>	<b>Expense: \$25,422</b>
<b>CHANGE OVER 2016 PROJECTED FINAL:</b>	<b>Revenue: [\$554]</b>	<b>Expense: \$20,922</b>

**FUND FUNCTION - The Police Donation Fund (50) is a fund established to allow concerned organizations, businesses and residents to make charitable donations to the Jenkintown Borough Police Department. It should be noted that the majority of donations provided assist to offset the cost of provisions and care associated with Jenkintown Borough’s Police Dogs.**

**CURRENT FUND STATUS - The 2017 budgeted fund balance is estimated at \$1,271.**

# **Appendix A**

## **2017 Real Estate Taxes**

Jenkintown Borough  
Schedule A

Estimated Income from Real Estate Tax

Fund 01	Fund 02	Fund 03	Fund 04	Fund 05	Fund 18	Fund 20
General Fund	Street Light Fund	Fire Fund	Fire Apparatus Fund	Library Fund	Street Tax Fund	Debt Service Fund
287,485,559	287,485,559	287,485,559	287,485,559	287,485,559	287,485,559	287,485,559
(5,749,711)	(5,749,711)	(5,749,711)	(5,749,711)	(5,749,711)	(5,749,711)	(5,749,711)
281,735,848	281,735,848	281,735,848	281,735,848	281,735,848	281,735,848	281,735,848

2017 Tax Millage

4.530	0.202	0.600	0.450	0.826	0.265	0.880
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Estimated Gross Income Before Adjustment

1,276,263	56,911	169,042	126,781	232,714	74,660	247,928
(25,525)	(1,138)	(3,381)	(2,536)	(4,654)	(1,493)	(4,959)

Less 2% discount

Tax Revenue Available for Appropriation - 2017

1,250,738	55,772	165,661	124,246	228,060	73,167	242,969
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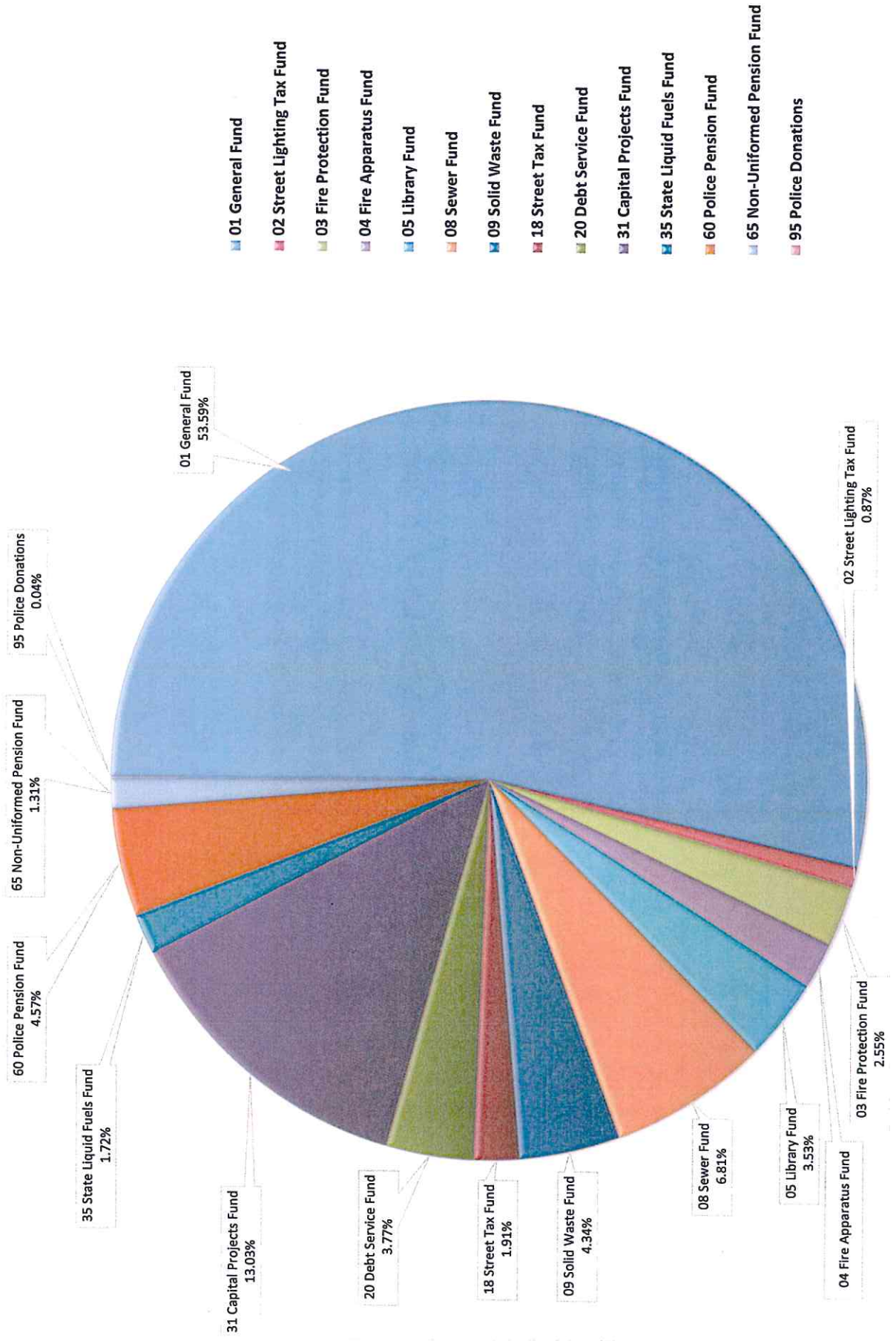
2017 Assessment from the County report dated 11/10/16

Less 2% Allowance for Appeals & Adjustments

# **Appendix B**

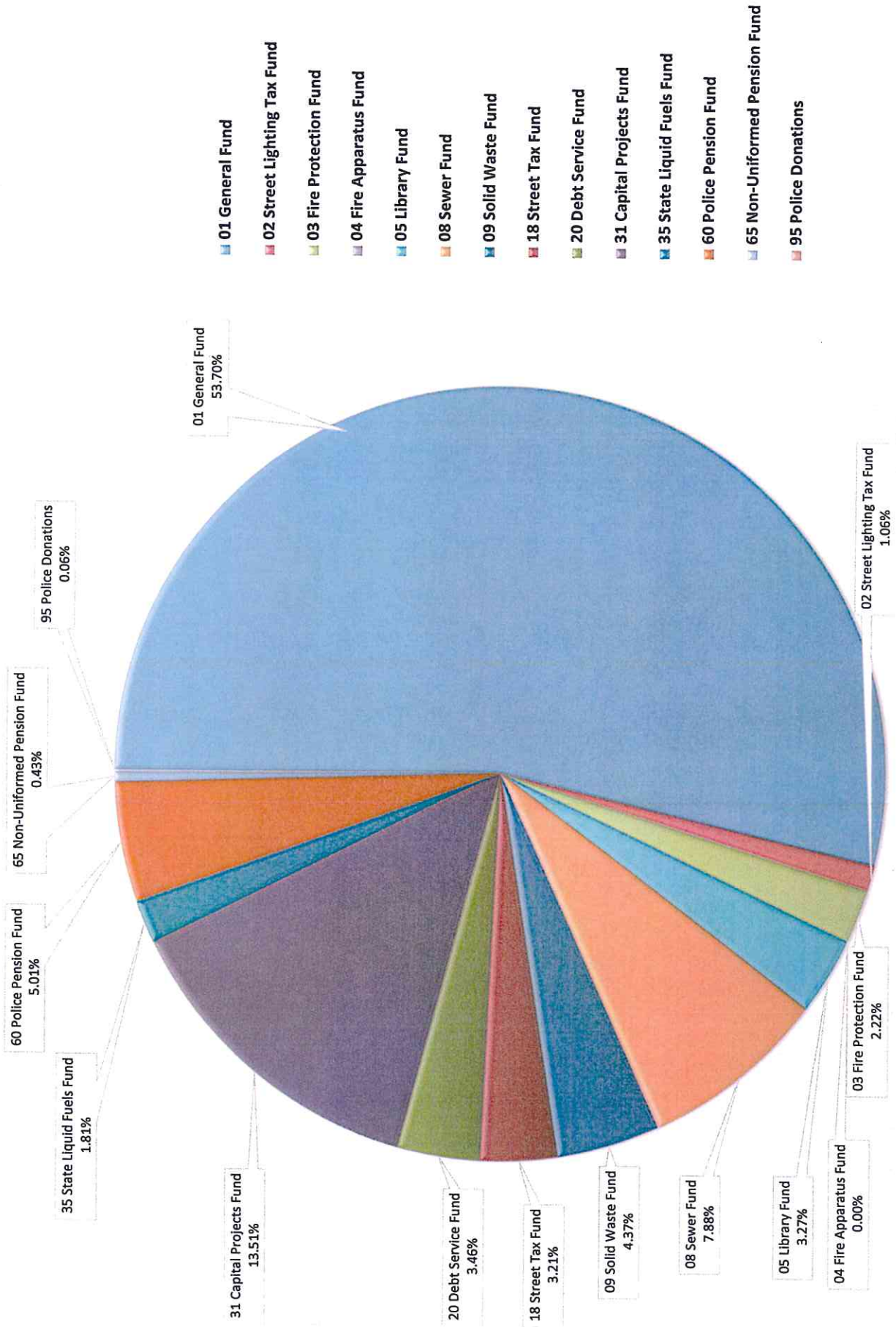
## **2017 Budget Charts and Graphs**

# 2017 Budget - Revenue

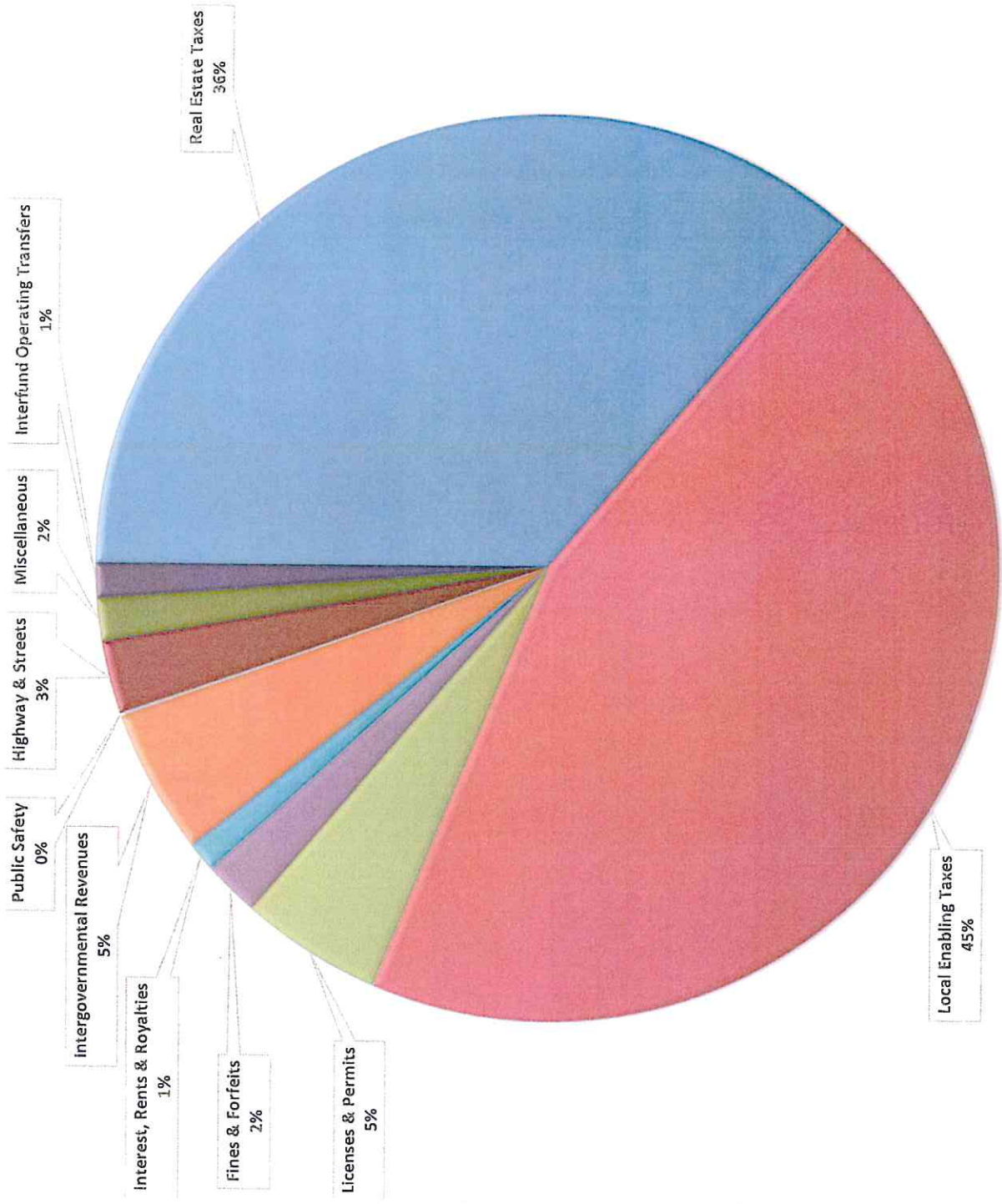




# 2017 Budget - Expenditures



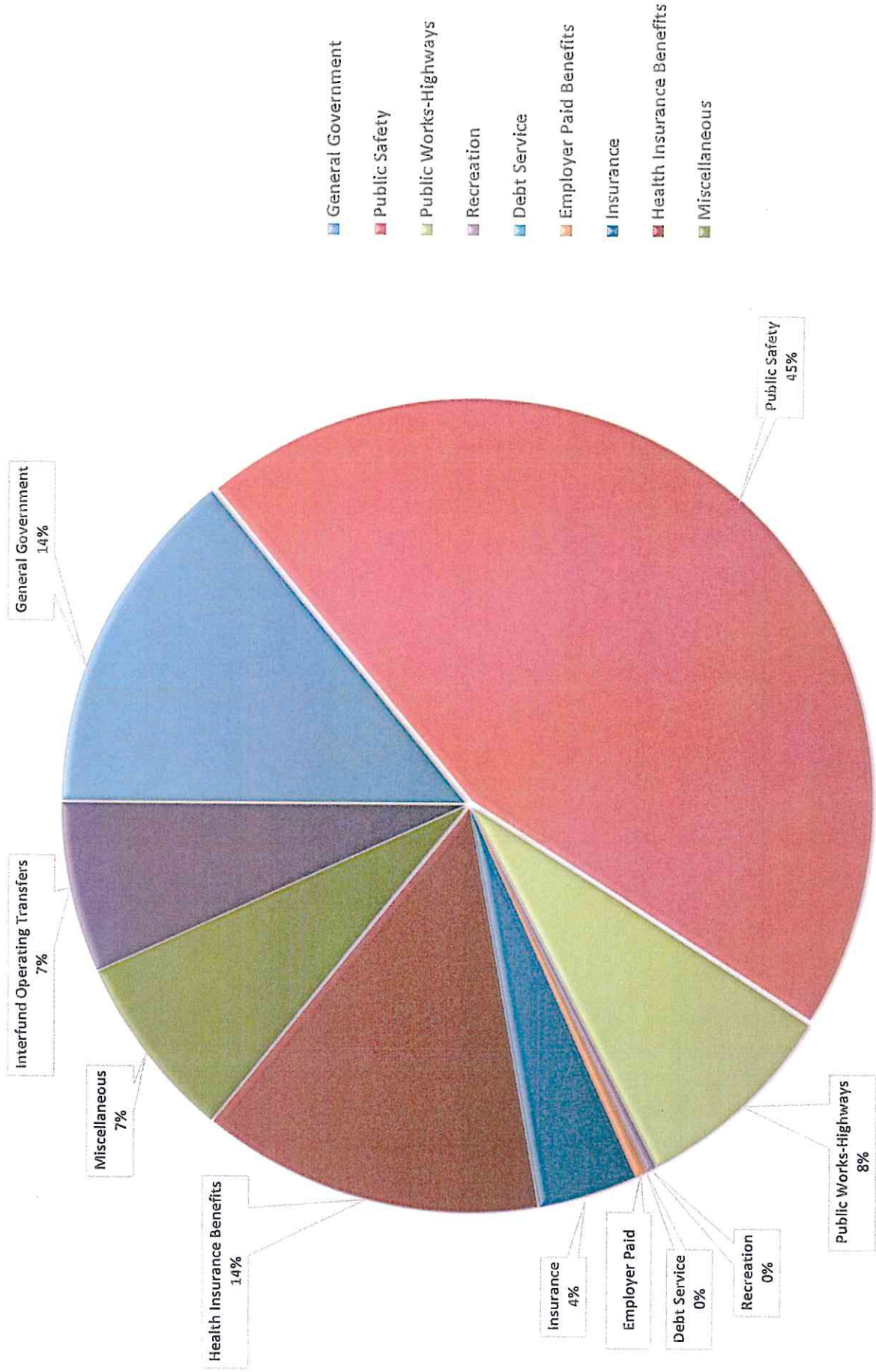
# 2017 Budget - General Fund Revenue



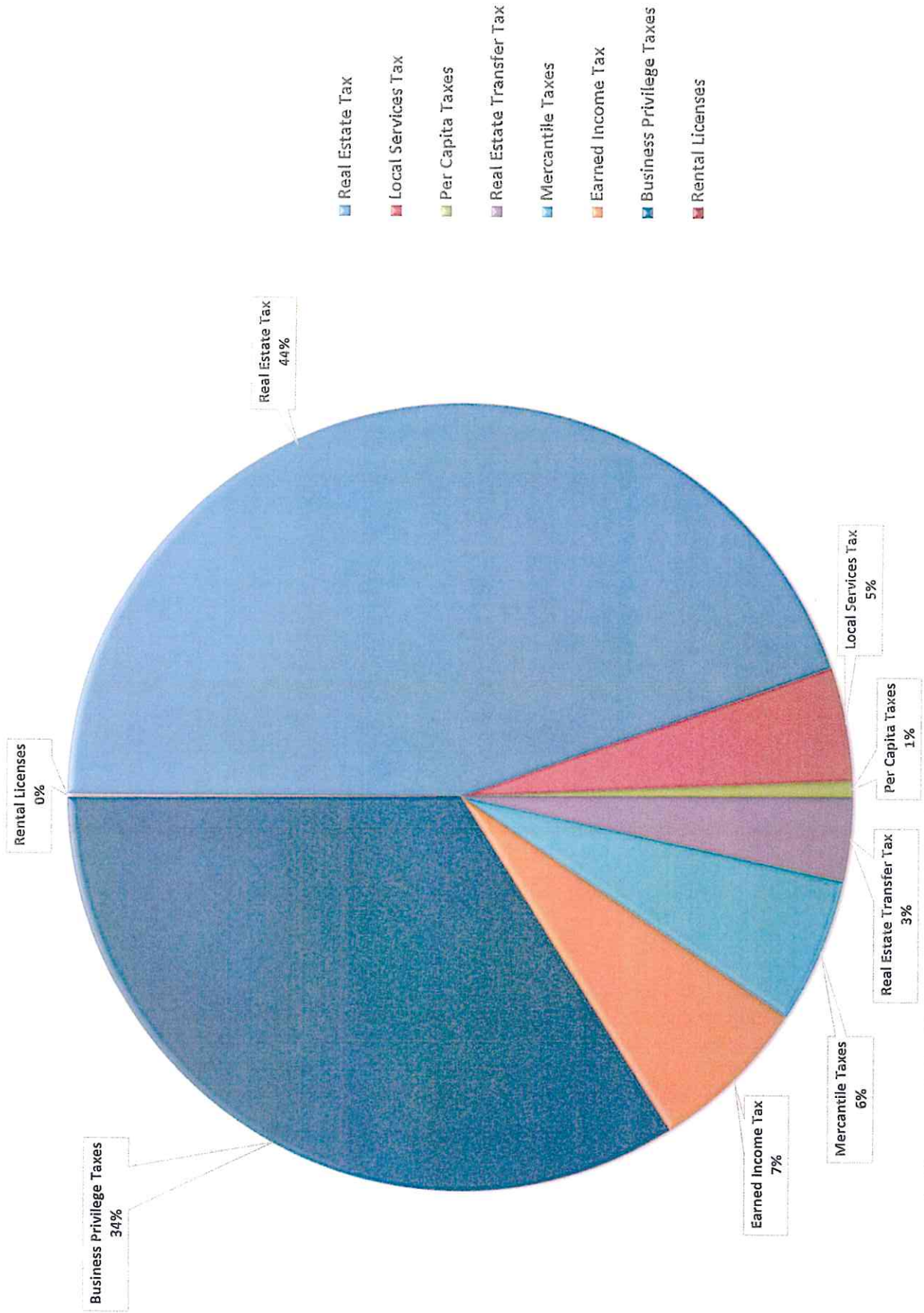
- Real Estate Taxes
- Local Enabling Taxes
- Licenses & Permits
- Fines & Forfeits
- Interest, Rents & Royalties
- Intergovernmental Revenues
- Public Safety
- Highway & Streets
- Miscellaneous



# 2017 Budget - General Fund Expenditures



# 2017 General Fund - Tax Revenue



# **Appendix C**

## **2017 Summary by Fund**

**Jenkintown Borough  
2017 Final Budget**

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Yearend Projection</u>	<u>2017 Budget</u>	<u>Increase/(Decrease) from 2016 Budget</u>	<u>%Change from 2016 Budget</u>
<b>REVENUE</b>									
01 General Fund	3,789,078	4,232,278	4,120,969	4,034,455	3,643,558	3,895,910	3,535,485	(108,072)	-2.97%
02 Street Lighting Tax Fund	59,632	58,844	57,593	58,549	58,028	57,173	57,672	(356)	-0.61%
03 Fire Protection Fund	129,135	127,990	125,311	178,826	125,318	124,296	168,336	43,018	34.33%
04 Fire Equipment Reserve	86,272	86,910	164,712	87,917	126,749	127,942	127,946	1,197	0.94%
05 Library Fund	242,221	249,861	235,292	238,428	235,318	233,162	233,200	(2,118)	-0.90%
08 Sewer Fund	430,202	451,159	417,585	422,631	437,500	455,494	449,500	12,000	2.74%
09 Solid Waste Collection Fund	225,371	234,993	271,168	316,428	297,028	267,611	286,500	(10,528)	-3.54%
18 Street Tax Fund	77,758	263,243	122,578	423,470	175,879	76,304	125,767	(50,112)	-28.49%
20 Debt Service Fund	-	-	243,560	3,040,414	245,111	249,033	248,469	3,358	1.37%
31 Capital Projects Fund	1,050,288	1,908,208	195,868	65,677	560,800	116,384	859,828	299,028	53.32%
35 Highway/Liquid Fuels Tax Fund	81,226	79,904	86,021	512,017	108,197	111,000	113,612	5,415	5.00%
60 Police Pension Fund	260,465	462,001	411,280	794,293	369,614	389,218	301,756	(67,858)	-18.36%
65 Non-Uniformed Pension Fund	84,425	144,314	57,698	46,684	107,593	95,569	86,570	(21,023)	-19.54%
95 Police Donations	2,050	2,646	32,957	11,445	1,518	3,079	2,525	1,007	66.35%
<b>TOTAL ALL FUNDS</b>	<b>6,554,592</b>	<b>8,302,349</b>	<b>6,542,572</b>	<b>10,231,233</b>	<b>6,492,209</b>	<b>6,202,176</b>	<b>6,597,166</b>	<b>104,957</b>	<b>1.03%</b>

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Yearend Projection</u>	<u>2017 Budget</u>	<u>Increase/(Decrease) from 2016 Budget</u>	<u>%Change from 2016 Budget</u>
<b>EXPENDITURES</b>									
01 General Fund	2,887,337	3,907,251	3,882,470	4,260,286	3,684,934	3,860,648	3,859,462	174,528	4.74%
02 Street Lighting Tax Fund	76,917	69,870	58,682	59,838	66,900	78,476	76,400	9,500	14.20%
03 Fire Protection Fund	121,154	127,750	223,963	149,184	160,955	164,904	159,570	(1,385)	-0.86%
04 Fire Apparatus Fund	151,188	18,122	-	-	-	-	-	-	#DIV/0!
05 Library Fund	241,897	244,794	234,334	231,000	235,218	233,957	234,823	(395)	-0.17%
08 Sewer Fund	644,184	240,592	347,666	337,210	511,050	285,832	566,577	55,527	10.87%
09 Solid Waste Collection Fund	280,882	269,329	313,639	300,271	291,910	283,453	314,060	22,150	7.59%
18 Street Tax Fund	174,127	174,769	128,183	103,935	187,084	172,540	231,000	33,916	17.21%
20 Debt Service Fund	-	-	243,394	2,929,652	247,581	230,825	248,671	1,090	0.44%
31 Capital Projects Fund	982,186	1,314,590	70,045	208,296	673,000	129,764	971,074	298,074	44.29%
35 Highway/Liquid Fuels Tax Fund	16,052	209,762	104,943	63,276	113,034	508,228	130,034	17,000	15.04%
60 Police Pension Fund	202,452	202,100	208,283	386,277	299,340	457,798	360,197	60,857	20.33%
65 Non-Uniformed Pension Fund	60,647	78,021	49,186	35,151	34,462	41,297	30,831	(3,632)	-10.54%
95 Police Donations	638	1,114	14,542	6,285	5,600	25,422	4,500	(1,100)	-19.64%
<b>TOTAL ALL FUNDS</b>	<b>5,875,532</b>	<b>6,858,046</b>	<b>5,879,350</b>	<b>9,070,662</b>	<b>6,521,068</b>	<b>6,473,145</b>	<b>7,187,199</b>	<b>666,131</b>	<b>7.94%</b>
<b>EXCESS/DEFICIT REVENUE OVER EXPENDITURES</b>	<b>679,060</b>	<b>1,444,303</b>	<b>663,241</b>	<b>1,160,571</b>	<b>(28,859)</b>	<b>(270,969)</b>	<b>(590,033)</b>		

# **Appendix D**

## **2017 General Fund Budget**



**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference		
Beginning Fund Balance		410,654	735,681	974,179	748,348	748,348	783,610	35,262	35,262	4.7%	4.7%
<b>REVENUES:</b>											
<b>Real Property Taxes</b>											
Real Estate-Current	01-301-010	1,437,387	1,252,988	1,258,256	1,259,832	1,242,432	1,250,738	(9,094)	8,306	-0.7%	0.7%
Real Estate-Prior	01-301-020	9,390	3,600	18,636	4,000	2,361	4,000	-	1,639	0.0%	69.4%
Real Estate-Delinquent	01-301-030	35,815	38,638	23,014	25,000	35,438	25,000	-	(10,438)	0.0%	-29.5%
<b>Total:</b>		<b>1,482,592</b>	<b>1,295,226</b>	<b>1,299,905</b>	<b>1,288,832</b>	<b>1,280,232</b>	<b>1,279,738</b>	<b>(9,094)</b>	<b>(493)</b>	<b>-0.7%</b>	<b>0.0%</b>
<b>Act 511 Taxes</b>											
Local Services Tax	01-310-000	113,542	149,103	165,265	155,000	135,414	135,000	(20,000)	(414)	-12.9%	-0.3%
Per Capita Taxes-Current	01-310-010	18,670	16,990	17,093	18,000	19,422	19,000	1,000	(422)	5.6%	-2.2%
Per Capita Taxes-Prior Year	01-310-020	-	-	60	-	340	-	-	(340)	#DIV/0!	-100.0%
Real Estate Transfer Tax	01-310-100	83,225	99,994	97,101	75,000	105,581	98,000	23,000	(7,581)	30.7%	-7.2%
Mercantile Taxes	01-310-300	127,159	152,737	174,187	150,000	176,027	172,000	22,000	(4,027)	14.7%	-2.3%
Earned Income Tax-non-resident	01-310-700	301,341	289,666	267,423	250,000	191,094	190,000	(60,000)	(1,094)	-24.0%	-0.6%
Business Privilege Taxes	01-310-800	1,183,579	1,132,336	1,253,526	1,125,000	1,079,733	975,000	(150,000)	(104,733)	-13.3%	-9.7%
Rental Licenses	01-310-900	4,500	2,675	9,775	4,000	3,250	4,000	-	750	0.0%	23.1%
<b>Total:</b>		<b>1,832,016</b>	<b>1,843,501</b>	<b>1,984,430</b>	<b>1,777,000</b>	<b>1,710,860</b>	<b>1,593,000</b>	<b>(184,000)</b>	<b>(117,860)</b>	<b>-10.4%</b>	<b>-6.9%</b>
<b>Licenses &amp; Permits</b>											
Liquor Licenses	01-320-010	1,450	1,450	1,450	1,450	1,250	1,450	-	200	0.0%	16.0%
Building Permits	01-320-020	30,517	41,307	86,743	30,000	56,763	46,000	16,000	(10,763)	53.3%	-19.0%
Plumbing Permits	01-320-030	7,525	5,790	6,337	5,000	10,845	6,000	1,000	(4,845)	20.0%	-44.7%
Street Encr. Permits	01-320-040	8,600	41,405	9,461	4,000	3,980	15,000	11,000	11,020	275.0%	276.9%
Zoning/Land Development	01-320-050	4,890	7,025	5,550	5,000	3,194	3,500	(1,500)	306	-30.0%	9.6%
Parking Permits	01-320-070	1,970	12,040	16,015	14,000	9,520	8,500	(5,500)	(1,020)	-39.3%	-10.7%
Other Licenses/Permits	01-320-100	30,680	16,666	14,169	20,000	13,195	12,000	(8,000)	(1,195)	-40.0%	-9.1%
Cable TV Fees	01-320-120	73,685	78,859	84,031	80,000	90,205	88,000	8,000	(2,205)	10.0%	-2.4%
Tree Permits	01-320-150	75	50	500	50	-	50	-	50	0.0%	#DIV/0!
<b>Total:</b>		<b>160,507</b>	<b>205,428</b>	<b>224,256</b>	<b>159,500</b>	<b>188,952</b>	<b>180,500</b>	<b>21,000</b>	<b>(8,452)</b>	<b>13.2%</b>	<b>-4.5%</b>



**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Miscellaneous</b>									
Civil Service Exam Fees	01-389-010	1,350	-	1,700	-	-	2,000	2,000	2,000
Crossing Guard Refunds	01-389-020	13,746	13,672	16,033	17,760	15,270	17,280	(480)	2,010
Police OT reimbursement	01-389-025	9,805	12,076	48,482	3,000	12,897	10,000	7,000	(2,897)
Rec Board Revenue	01-389-029	-	3,188	1,015	3,000	615	1,000	(2,000)	385
Other Receipts	01-389-030	12,683	1,675	12,242	5,000	863	1,000	(4,000)	137
Refund of PY	01-389-031	-	476	5,192	-	6,937	5,000	5,000	(1,937)
Insurance Recoveries	01-389-060	8,999	9,781	17,361	15,000	16,047	15,000	-	(1,047)
<b>Total:</b>		<b>46,584</b>	<b>40,867</b>	<b>102,026</b>	<b>43,760</b>	<b>52,629</b>	<b>51,280</b>	<b>7,520</b>	<b>(1,349)</b>
<b>Interfund Operating Transfers</b>									
Street Light	01-392-020	-	-	-	-	-	-	-	-
Sewer Rent	01-392-080	10,000	10,000	10,000	10,000	10,000	20,000	10,000	10,000
Solid Waste	01-392-090	22,400	23,500	23,500	23,500	23,500	23,500	-	-
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-
Street Tax	01-392-910	12,000	-	-	-	-	-	-	-
<b>Total:</b>		<b>44,400</b>	<b>33,500</b>	<b>33,500</b>	<b>33,500</b>	<b>33,500</b>	<b>43,500</b>	<b>10,000</b>	<b>10,000</b>
<b>Other Financing Sources</b>									
Proceeds from Lease	01-393-300	-	-	-	-	-	-	-	-
2016 433-435 Proceeds	01-393-400	-	-	-	-	250,000	-	-	-
Proceeds from TRAN	01-394-100	333,000	333,000	-	-	-	-	-	-
<b>Total:</b>		<b>333,000</b>	<b>333,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>
<b>TOTAL REVENUES</b>		<b>4,232,278</b>	<b>4,120,969</b>	<b>4,034,455</b>	<b>3,643,558</b>	<b>3,895,910</b>	<b>3,535,485</b>	<b>(108,072)</b>	<b>(360,425)</b>
								<b>-3.0%</b>	<b>-9.3%</b>



**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>EXPENDITURES:</b>									
<b>Legislative Body</b>									
Overtime	01-400-080	69	1,353	1,174	1,000	2,919	1,500	500	(1,419)
Salary Staff	01-400-090	139,891	109,205	105,364	136,440	132,554	143,178	6,738	10,624
Salary PT Staff	01-400-091	-	7,028	12,554	-	-	-	#DIV/0!	8.0%
Materials/Supplies	01-400-100	4,327	3,842	4,391	4,500	3,577	4,000	(500)	423
General Expenses	01-400-200	4,581	7,766	4,760	5,000	4,325	4,500	(500)	175
Advertising	01-400-210	6,939	5,842	12,830	8,000	5,697	7,000	(1,000)	1,303
Printing	01-400-211	2,838	3,243	3,253	3,200	2,985	3,200	-	215
Postage	01-400-212	5,194	5,068	5,046	5,500	4,721	5,000	(500)	279
Insurance/Bonding	01-400-220	1,332	888	888	900	880	900	-	20
Accounting & Auditing Services	01-400-280	40,995	41,040	50,976	67,000	56,195	30,000	(37,000)	(26,195)
Legal Services	01-400-290	203,615	95,418	75,603	110,000	79,032	75,000	(35,000)	(4,032)
Telephone expense	01-400-300	9,169	12,130	12,905	13,200	11,649	12,000	(1,200)	351
Payroll Service	01-400-310	3,161	2,956	2,261	2,400	2,715	3,000	600	286
Transportation	01-400-330	-	-	-	1,100	625	1,000	(100)	375
Maintenance/Repair	01-400-400	460	-	-	500	500	500	-	-
Equipment Purchase/lease	01-400-700	162	2,227	2,457	1,000	1,175	2,000	1,000	825
Trainings, Conferences, Dues	01-400-750	5,690	8,398	12,201	9,000	6,808	9,000	-	2,193
Codification	01-400-800	5,124	6,663	1,368	4,000	3,568	3,500	(500)	(68)
<b>Total:</b>		<b>433,548</b>	<b>313,067</b>	<b>308,031</b>	<b>372,740</b>	<b>319,926</b>	<b>305,278</b>	<b>(67,462)</b>	<b>(14,647)</b>
									<b>-4.6%</b>
<b>Executive</b>									
Salary-Manager	01-401-060	93,495	85,000	93,462	93,150	93,500	115,000	21,850	21,500
<b>Total:</b>		<b>93,495</b>	<b>85,000</b>	<b>93,462</b>	<b>93,150</b>	<b>93,500</b>	<b>115,000</b>	<b>21,850</b>	<b>21,500</b>
									<b>23.0%</b>
<b>Tax Collection</b>									
Salary Tax Collector	01-403-020	11,125	11,125	11,125	11,125	11,125	11,125	-	-
Materials & Supplies	01-403-100	-	1,039	414	450	616	500	50	(116)
Tax Forms	01-403-200	-	1,398	1,596	1,819	982	1,200	(619)	218
Postage	01-403-210	-	1,917	712	900	1,114	1,000	100	(114)
Tax Collectors Bond	01-403-220	-	1,222	-	-	-	-	-	-
Local Enabling Tax Commission	01-403-310	31,793	33,024	34,752	37,000	30,026	32,000	(5,000)	1,974
<b>Total:</b>		<b>42,918</b>	<b>49,725</b>	<b>48,599</b>	<b>51,294</b>	<b>43,864</b>	<b>45,825</b>	<b>(5,469)</b>	<b>1,961</b>
									<b>4.5%</b>

**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Information Technology</b>									
Equipment and Supplies	01-407-100	650	483	1,111	1,600	1,220	1,600	-	380
Maint and Support	01-407-110	5,270	7,351	14,746	12,920	13,620	14,000	1,080	380
Software	01-407-200	765	1,000	29,400	5,000	4,500	5,000	-	500
Website	01-407-210	158	221	4,386	5,200	4,800	5,000	(200)	200
<b>Total:</b>	<b>Total:</b>	<b>6,843</b>	<b>9,055</b>	<b>49,644</b>	<b>24,720</b>	<b>24,140</b>	<b>25,600</b>	<b>880</b>	<b>1,460</b>
<b>Building &amp; Plants</b>									
Materials & Supplies	01-409-100	332	4,297	1,496	1,000	3,091	3,200	2,200	109
Utilities	01-409-110	21,307	19,403	18,049	20,000	16,121	18,000	(2,000)	1,879
Real Estate Taxes	01-409-120	7,388	7,556	7,668	7,700	7,883	12,600	4,900	4,717
Contract Service	01-409-300	31,456	1,077	1,127	1,200	1,802	2,000	800	198
Maintenance/Repairs	01-409-400	4,590	9,751	14,522	6,000	5,087	5,000	(1,000)	(87)
Janitorial Service	01-409-450	6,253	1,121	303	-	1,399	-	-	(1,399)
Equipment Purchase	01-409-700	3,026	2,470	11,644	9,000	10,967	8,000	(1,000)	(2,967)
<b>Total:</b>	<b>Total:</b>	<b>74,352</b>	<b>45,676</b>	<b>54,808</b>	<b>44,900</b>	<b>46,350</b>	<b>48,800</b>	<b>3,900</b>	<b>2,450</b>
<b>Police</b>									
Chief	01-410-010	83,249	85,746	89,196	92,318	92,318	97,500	5,182	5,182
Sergeants	01-410-020	295,601	317,227	339,656	346,880	319,012	238,621	(108,259)	(80,391)
Legal-Labor Counsel	01-410-029	11,428	1,453	14,860	5,000	17,468	5,000	-	(12,468)
Patrolmen	01-410-030	463,061	575,894	588,614	625,724	627,537	796,735	171,011	169,198
Crossing Guards	01-410-040	27,667	28,956	31,731	35,520	29,286	34,560	(960)	5,274
Parking Enforcement	01-410-050	28,349	26,476	25,931	29,120	22,345	29,702	582	7,358
Part-time Patrolmen	01-410-060	89,794	62,241	75,049	60,000	97,683	50,000	(10,000)	(47,683)
Clerk	01-410-070	34,674	34,674	35,360	36,428	36,140	37,157	729	1,017
Overtime	01-410-080	40,907	81,895	79,810	47,000	43,234	45,000	(2,000)	1,766
OIC	01-410-081	7,038	11,726	11,706	11,000	15,843	10,000	(1,000)	(5,843)
School - tuition reimbursement	01-410-082	-	325	-	8,000	891	3,000	(5,000)	2,110
Materials/Supplies	01-410-100	-	246	488	300	-	150	(150)	150
Uniforms	01-410-120	10,171	13,828	12,238	13,000	14,387	16,000	3,000	1,613
Range Equipment/Supplies	01-410-121	5,337	5,475	4,530	7,000	6,365	8,000	1,000	1,635
General Expenses	01-410-122	7,839	8,162	9,889	10,000	10,096	9,550	(450)	(546)
Training	01-410-123	4,092	3,919	3,789	5,000	4,984	5,000	-	16
Equipment Repair/Maint	01-410-124	4,869	4,795	3,727	5,368	6,557	6,000	632	(557)
Police Equipment Purchase	01-410-125	8,545	7,678	8,186	9,000	8,246	10,000	1,000	1,754
Radio Expense	01-410-126	7,838	7,007	9,308	16,560	15,989	16,560	-	571
<b>Total:</b>	<b>Total:</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>	<b>1,411,100</b>

**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Maint/Repairs-Vehicles	01-410-127	15,062	18,221	16,589	14,000	16,423	12,000	(2,000)	(4,423)
Operating Expense	01-410-128	32,641	33,258	22,566	35,000	22,253	25,000	(10,000)	2,747
New Patrol Vehicle	01-410-130	-	-	38,816	-	-	20,000	20,000	20,000
PD Tech Grant 2011	01-410-131	-	-	-	-	-	-	-	-
Technology	01-410-140	14,482	6,000	13,950	10,000	10,000	-	(10,000)	(10,000)
Contract Option	01-410-181	40,570	88,227	45,848	101,000	98,154	60,000	(41,000)	(38,154)
Longevity	01-410-182	14,000	12,500	12,000	17,995	18,942	15,981	(2,014)	(2,961)
Re-Accreditation	01-410-183	1,660	4,883	3,183	8,000	5,760	8,000	-	2,240
<b>Total:</b>		<b>1,248,874</b>	<b>1,440,813</b>	<b>1,497,019</b>	<b>1,549,214</b>	<b>1,539,910</b>	<b>1,559,516</b>	<b>10,303</b>	<b>19,606</b>
<b>Fire</b>									
Firemen Relief Contribution	01-411-540	40,173	37,580	35,560	35,000	35,238	35,000	-	(238)
<b>Total:</b>		<b>40,173</b>	<b>37,580</b>	<b>35,560</b>	<b>35,000</b>	<b>35,238</b>	<b>35,000</b>	<b>-</b>	<b>(238)</b>
<b>Planning &amp; Zoning</b>									
Salary-Code Enforce. & Fire Marshall	01-414-010	-	54,000	49,807	-	-	70,400	70,400	70,400
Permit Refunds	01-414-020	215	346	-	300	75	200	(100)	125
Materials/Supplies	01-414-100	447	369	636	500	200	500	-	300
Engineering	01-414-240	-	718	5,175	2,500	3,225	5,000	2,500	1,775
Court Recorder	01-414-250	709	294	3,235	1,200	255	1,200	-	945
Legal-ZHB	01-414-290	8,761	1,349	11,232	5,000	6,088	6,000	1,000	(88)
Legal Zoning & Planning	01-414-300	21,703	1,808	-	6,000	4,443	5,000	(1,000)	557
Contract Services	01-414-400	-	1,920	30,289	73,902	68,552	71,500	(2,402)	2,948
Code Enforcement Training	01-414-403	1,877	460	1,023	1,000	907	1,000	-	93
Planning Commission	01-414-900	-	-	-	250	-	250	-	250
<b>Total:</b>		<b>34,740</b>	<b>62,195</b>	<b>101,398</b>	<b>90,652</b>	<b>83,745</b>	<b>161,050</b>	<b>70,398</b>	<b>77,305</b>
<b>Health</b>									
Pest Control	01-421-410	200	150	250	200	150	200	-	50
<b>Total:</b>		<b>200</b>	<b>150</b>	<b>250</b>	<b>200</b>	<b>150</b>	<b>200</b>	<b>-</b>	<b>50</b>
<b>Leaf Disposal</b>									
Leaf Disposal	01-427-370	12,000	-	24,000	14,000	14,000	14,000	-	-
<b>Total:</b>		<b>12,000</b>	<b>-</b>	<b>24,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>-</b>

**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Public Works</b>									
Salary-Street Crew	01-430-010	162,005	124,358	127,261	168,686	176,045	192,400	23,714	16,355
Overtime	01-430-020	14,672	13,334	12,686	10,000	14,395	11,000	1,000	(3,395)
Part-time Employee	01-430-030	777	10,635	10,660	4,576	5,191	6,916	2,340	1,725
Materials/Supplies	01-430-200	12,292	7,292	8,721	9,000	9,237	9,000	-	(237)
General expenses	01-430-210	1,295	1,188	2,996	1,500	1,500	1,500	-	-
Engineering	01-430-310	37,397	17,876	25,522	18,000	32,780	22,000	4,000	(10,780)
Radio System	01-430-320	300	36	-	500	500	500	-	-
Equipment Maint/Repair	01-430-400	8,602	18,881	15,948	10,000	20,000	17,500	7,500	(2,500)
Uniforms	01-430-440	3,301	1,859	2,554	2,000	2,000	2,000	-	-
Training DPW	01-430-450	794	1,353	1,795	1,500	1,400	1,500	-	100
Vehicle Operation	01-430-500	19,944	25,858	16,428	18,000	15,000	16,000	(2,000)	1,000
Equipment Purchase	01-430-700	8,416	4,837	9,357	7,000	6,800	8,500	1,500	1,700
Trees	01-430-840	-	1,298	1,500	1,000	900	750	(250)	(150)
<b>Total:</b>		<b>269,796</b>	<b>228,805</b>	<b>235,428</b>	<b>251,762</b>	<b>285,749</b>	<b>289,566</b>	<b>37,804</b>	<b>3,817</b>
<b>Traffic Signals &amp; Street Signs</b>									
Traffic Signal Maint	01-433-200	16,257	12,658	4,971	8,000	8,547	8,000	-	(547)
Traffic Signal Elec.	01-433-210	6,423	5,831	5,073	4,765	5,414	4,765	0	(649)
<b>Total:</b>		<b>22,680</b>	<b>18,489</b>	<b>10,044</b>	<b>12,765</b>	<b>13,961</b>	<b>12,765</b>	<b>0</b>	<b>(1,196)</b>
<b>Stormwater</b>									
Stormwater Engineering	01-436-313	-	-	7,379	2,000	2,242	3,000	1,000	758
Storm Drainage	01-436-830	-	-	-	-	-	-	-	#DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>7,379</b>	<b>2,000</b>	<b>2,242</b>	<b>3,000</b>	<b>1,000</b>	<b>758</b>
<b>Parking Facilities</b>									
Parking Lot Rental	01-445-200	-	-	-	5,000	3,508	4,000	(1,000)	492
Parking Meter and Lot Maint	01-445-210	8,978	7,772	23,911	6,000	9,174	9,000	3,000	(174)
JCA Funding	01-445-220	-	-	-	-	-	-	-	#DIV/0!
Town Square Project	01-445-230	1,074	964	2,436	2,000	1,800	2,000	-	200
<b>Total:</b>		<b>10,051</b>	<b>8,736</b>	<b>26,347</b>	<b>13,000</b>	<b>14,482</b>	<b>15,000</b>	<b>2,000</b>	<b>518</b>

**Jenkintown Borough**  
**2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<u><b>Recreation</b></u>									
Recreation Active (JYA)	01-452-220	6,500	7,500	7,500	7,500	7,500	8,500	1,000	1,000
Recreation Board Programs	01-452-230	1,583	2,959	2,988	1,500	3,462	2,475	975	(987)
Community Playground	01-452-300	887	-	-	4,500	4,500	1,500	(3,000)	(3,000)
Cedar Street Open Space	01-452-400					250,000	2,000	2,000	(248,000)
	<b>Total:</b>	<b>8,970</b>	<b>10,459</b>	<b>10,488</b>	<b>13,500</b>	<b>265,462</b>	<b>14,475</b>	<b>975</b>	<b>(250,987)</b>
<u><b>Civil/Military Celebrations</b></u>									
Civil Service	01-457-200	98	1,928	1,456	500	1,303	500	-	(803)
	<b>Total:</b>	<b>98</b>	<b>1,928</b>	<b>1,456</b>	<b>500</b>	<b>1,303</b>	<b>500</b>	<b>-</b>	<b>(803)</b>
<u><b>Civic Celebrations</b></u>									
Civic Activities	01-459-100	1,328	-	-	500	256	500	-	244
	<b>Total:</b>	<b>1,328</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>256</b>	<b>500</b>	<b>-</b>	<b>244</b>
<u><b>Debt Principal</b></u>									
Capital Lease Principal	01-471-350	4,949	4,723	5,386	5,610	5,630	1,445	(4,165)	(4,185)
Tran Principal	01-471-600	666,000	333,000	-	-	-	-	-	-
	<b>Total:</b>	<b>670,949</b>	<b>337,723</b>	<b>5,386</b>	<b>5,610</b>	<b>5,630</b>	<b>1,445</b>	<b>(4,165)</b>	<b>(4,185)</b>
<u><b>Debt Interest</b></u>									
Capital Lease Interest	01-472-350	870	611	433	188	189	10	(178)	(179)
Tran Interest	01-472-600	18,445	6,290	-	-	-	-	-	-
	<b>Total:</b>	<b>19,314</b>	<b>6,901</b>	<b>433</b>	<b>188</b>	<b>189</b>	<b>10</b>	<b>(178)</b>	<b>(179)</b>
<u><b>Employer Paid Benefits</b></u>									
Unemployment Comp	01-485-100	19,992	24,340	22,309	17,326	15,519	16,701	(625)	1,182
	<b>Total:</b>	<b>19,992</b>	<b>24,340</b>	<b>22,309</b>	<b>17,326</b>	<b>15,519</b>	<b>16,701</b>	<b>(625)</b>	<b>(16,701)</b>
<u><b>Insurance</b></u>									
Package Policy	01-486-200	51,751	57,865	67,102	67,952	61,604	66,308	(1,644)	4,704
Workman's Comp	01-486-210	71,146	93,328	65,090	81,340	67,096	72,281	(9,059)	5,185
Vehicle	01-486-220	-	-	-	-	-	-	-	-
Police Deductible	01-486-260	-	-	2,689	4,000	1,131	1,500	(2,500)	369
Insurance - Auto Repair	01-486-374	-	-	23,182	15,000	15,000	15,000	-	-
	<b>Total:</b>	<b>122,897</b>	<b>151,193</b>	<b>158,063</b>	<b>168,293</b>	<b>144,831</b>	<b>155,089</b>	<b>(13,204)</b>	<b>10,258</b>

**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Employees Benefits</b>									
Social Security	01-487-000	54,391	57,992	59,363	66,317	62,190	75,899	9,582	13,709
Hosp/Major Medical - Uniform	01-487-030	180,200	206,720	205,771	214,119	244,618	254,328	40,209	9,710
Hosp/Major Medical - Non-uniform	01-487-031	88,544	111,432	111,444	123,024	103,655	126,547	3,523	22,892
Health Savings Account	01-487-035	11,093	26,845	19,934	20,800	22,245	24,200	3,400	1,955
Life Insurance/AD&D	01-487-040	14,251	22,966	20,060	21,788	23,455	24,120	2,332	665
Dental	01-487-080	16,578	19,756	17,587	18,034	18,243	19,382	1,348	1,140
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	1,500	1,500	3,000	4,000	4,000	3,500	(500)	(500)
<b>Total:</b>		<b>366,557</b>	<b>447,210</b>	<b>437,159</b>	<b>468,083</b>	<b>478,406</b>	<b>527,976</b>	<b>59,893</b>	<b>49,570</b>
<b>Reserve</b>									
Reserve	01-489-000	-	23,993	14,940	50,000	18,705	50,000	-	31,295
Contingencies	01-489-300	47,940	250,000	559,533	30,000	-	30,000	-	30,000
Hiway Theatre Funding	01-489-301	10,000	5,000	5,000	10,000	10,000	8,000	(2,000)	(2,000)
Environmental Advisory Committee	01-489-312	-	1,000	2,500	2,850	2,850	5,000	2,150	2,150
Human Relations Commission	01-489-450	-	-	-	150	-	150	-	150
First Responders donation	01-489-500	-	-	1,500	1,500	1,500	1,500	-	-
<b>Total:</b>		<b>57,940</b>	<b>279,993</b>	<b>583,473</b>	<b>94,500</b>	<b>33,055</b>	<b>94,650</b>	<b>150</b>	<b>61,595</b>
<b>ACT 511 Expenditures</b>									
Refunds of Prior Year Revenues	01-491-000	-	-	40	-	-	100	100	100
Mercantile Tax Collected-Sch	01-491-300	63,580	76,369	87,094	75,000	85,182	86,000	11,000	818
Refunds of Prior Year Real Estate Tax	01-491-430	-	-	212	-	8,048	-	-	(8,048)
Refunds of Prior Year Act 511	01-491-440	5,605	28,023	6,594	4,000	83,994	104,000	100,000	20,006
<b>Total:</b>		<b>69,184</b>	<b>104,392</b>	<b>93,939</b>	<b>79,000</b>	<b>177,224</b>	<b>190,100</b>	<b>111,100</b>	<b>12,876</b>
<b>Operating Transfers</b>									
Police Pension MMO	01-492-010	120,191	124,608	154,029	124,608	154,269	168,363	43,755	14,094
Transfer to street tax	01-492-018	35,000	47,000	200,000	100,000	-	-	(100,000)	-
Non Uniform MMO	01-492-020	65,166	47,430	39,988	47,430	57,248	49,052	1,623	(8,196)
Transfer to Fire Protection	01-492-030	-	-	51,596	-	-	-	-	-
Transfer to capital projects	01-492-031	59,995	-	10,000	10,000	10,000	10,000	-	-
<b>Total:</b>		<b>280,352</b>	<b>219,038</b>	<b>455,613</b>	<b>282,037</b>	<b>221,517</b>	<b>227,416</b>	<b>(54,622)</b>	<b>5,898</b>
<b>Total:</b>								<b>-19.4%</b>	<b>2.7%</b>

**Jenkintown Borough  
2017 Final Budget: Fund 01-General**

Description	Budget Account	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>TOTAL EXPENDITURES</b>		<b>3,907,251</b>	<b>3,882,470</b>	<b>4,260,286</b>	<b>3,684,934</b>	<b>3,860,648</b>	<b>3,859,462</b>	<b>174,528</b>	<b>(1,186)</b>
<b>BEGINNING FUND BALANCE</b>		410,654	735,681	974,179	748,348	748,348	783,610	35,262	35,262
<b>PLUS REVENUE</b>		4,232,278	4,120,969	4,034,455	3,643,558	3,895,910	3,535,485	(108,072)	(360,425)
<b>LESS EXPENDITURES</b>		(3,907,251)	(3,882,470)	(4,260,286)	(3,684,934)	(3,860,648)	(3,859,462)	(174,528)	1,186
<b>ENDING FUND BALANCE</b>		<b>735,681</b>	<b>974,179</b>	<b>748,348</b>	<b>706,972</b>	<b>783,610</b>	<b>459,633</b>	<b>(247,339)</b>	<b>(323,977)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				<b>18.5%</b>	<b>19.4%</b>	<b>20.1%</b>	<b>13.0%</b>	<b>-35.0%</b>	<b>-41.3%</b>



# **Appendix E**

## **2017 Street Light Fund Budget**



**Jenkintown Borough  
2017 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Beginning Fund Balance		73,116	62,090	61,001	59,711	59,711	38,408	(21,303)	(21,303)
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	02-301-010	56,874	55,873	55,862	56,178	55,237	55,772	(406)	536
Real Estate-Prior	02-301-020	371	142	831	200	258	250	50	(8)
Real Estate-Delinquent	02-301-030	1,526	1,512	1,689	1,500	1,485	1,500	-	15
<b>Total:</b>		<b>58,771</b>	<b>57,527</b>	<b>58,382</b>	<b>57,878</b>	<b>56,979</b>	<b>57,522</b>	<b>(356)</b>	<b>543</b>
<b>Interest Earnings</b>									
Interest Income	02-341-000	72	65	167	150	194	150	-	(44)
<b>Total:</b>		<b>72</b>	<b>65</b>	<b>167</b>	<b>150</b>	<b>194</b>	<b>150</b>	<b>-</b>	<b>(44)</b>
<b>TOTAL REVENUES</b>		<b>58,844</b>	<b>57,593</b>	<b>58,549</b>	<b>58,028</b>	<b>57,173</b>	<b>57,672</b>	<b>(356)</b>	<b>499</b>
<b>EXPENDITURES:</b>									
<b>Street Lighting</b>									
Street Lighting Electric	02-434-300	62,445	49,836	46,413	47,000	47,225	42,000	(5,000)	(5,225)
Jenkintown Sign Electric	02-434-310	162	103	156	200	434	400	200	(34)
Regional Streetlight Program							5,000	5,000	5,000
Streetscape Lights Maint	02-434-400	-	130	650	700	-	500	(200)	500
Leedom St Park Electric	02-434-401	1,269	2,259	1,062	1,000	977	1,000	-	23
Maintenance Parts & Supplies	02-434-450	5,994	6,355	11,558	18,000	29,839	27,500	9,500	(2,339)
<b>Total:</b>		<b>69,870</b>	<b>58,682</b>	<b>59,838</b>	<b>66,900</b>	<b>78,476</b>	<b>76,400</b>	<b>9,500</b>	<b>(2,076)</b>
<b>Operating Transfers</b>									
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>69,870</b>	<b>58,682</b>	<b>59,838</b>	<b>66,900</b>	<b>78,476</b>	<b>76,400</b>	<b>9,500</b>	<b>(2,076)</b>
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		73,116	62,090	61,001	59,711	59,711	38,408	(21,303)	(21,303)
LESS EXPENDITURES		(69,870)	(58,682)	(59,838)	(66,900)	(78,476)	(76,400)	(9,500)	2,076
<b>ENDING FUND BALANCE</b>		<b>62,090</b>	<b>61,001</b>	<b>59,711</b>	<b>50,839</b>	<b>38,408</b>	<b>19,681</b>	<b>(31,158)</b>	<b>(18,728)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
			102.0%	87.6%	87.6%	67.2%	34.1%	-61.3%	-48.8%

# **Appendix F**

## **2017 Fire Protection Fund Budget**

**Jenkintown Borough**  
**2017 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		119,637	119,897	21,245	50,887	50,887	10,278	(40,609)	(40,609) -79.8%	
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	03-301-010	123,764	121,704	121,669	122,368	120,318	165,661	43,293	45,342	35.4%
Real Estate-Prior	03-301-020	809	310	1,810	400	561	500	100	(61)	25.0%
Real Estate-Delinquent	03-301-030	3,289	3,294	3,680	2,500	3,238	2,000	(500)	(1,238)	-20.0%
<b>Total:</b>		<b>127,862</b>	<b>125,261</b>	<b>127,159</b>	<b>125,268</b>	<b>124,117</b>	<b>168,161</b>	<b>42,893</b>	<b>44,043</b>	<b>34.2%</b>
<b>Interest Earnings</b>										
Interest Income	03-341-000	128	48	71	50	178	175	125	(3)	250.0%
<b>Total:</b>		<b>128</b>	<b>50</b>	<b>71</b>	<b>50</b>	<b>178</b>	<b>175</b>	<b>125</b>	<b>(3)</b>	<b>250.0%</b>
<b>Interfund Operating Transfers</b>										
Transfer from General Fund	03-392-010	-	-	51,596	-	-	-	-	-	#DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>51,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>TOTAL REVENUES</b>		<b>127,990</b>	<b>125,311</b>	<b>178,826</b>	<b>125,318</b>	<b>124,296</b>	<b>168,336</b>	<b>43,018</b>	<b>44,040</b>	<b>34.3%</b>
<b>EXPENDITURES:</b>										
<b>Fire Department</b>										
Hydrant Rental	03-411-140	22,422	22,271	22,119	22,500	22,119	22,500	-	381	0.0%
Fire Police	03-411-203	2,983	4,067	2,570	5,225	3,740	4,600	(625)	860	-12.0%
Vehicle Maintenance	03-411-371	4,626	5,185	3,851	5,500	11,771	8,000	2,500	(3,771)	45.5%
Insurance	03-411-380	20,006	20,147	18,742	28,000	27,632	29,537	1,537	1,905	5.5%
Contribution Pioneer	03-411-900	30,921	38,175	48,815	39,440	39,440	37,040	(2,400)	(2,400)	-6.1%
Contribution Independent	03-411-950	43,505	47,390	50,330	58,290	58,290	55,893	(2,397)	(2,397)	-4.1%
<b>Total:</b>		<b>124,463</b>	<b>137,234</b>	<b>146,427</b>	<b>158,955</b>	<b>162,992</b>	<b>157,570</b>	<b>(1,385)</b>	<b>(5,422)</b>	<b>-0.9%</b>
<b>Miscellaneous</b>										
Contingencies	03-480-800	3,267	7,859	2,757	2,000	1,912	2,000	-	88	0.0%
<b>Total:</b>		<b>3,267</b>	<b>7,859</b>	<b>2,757</b>	<b>2,000</b>	<b>1,912</b>	<b>2,000</b>	<b>-</b>	<b>88</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>		<b>127,990</b>	<b>125,311</b>	<b>178,826</b>	<b>125,318</b>	<b>124,296</b>	<b>168,336</b>	<b>43,018</b>	<b>44,040</b>	<b>35.4%</b>

**Jenkintown Borough  
2017 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Operating Transfers</b>									
Transfer to Fire Apparatus	03-492-710	-	78,870	-	-	-	-	- #DIV/0!	- #DIV/0!
	<b>Total:</b>	-	<b>78,870</b>	-	-	-	-	- #DIV/0!	- #DIV/0!
<b>TOTAL EXPENDITURES</b>		<b>127,730</b>	<b>223,963</b>	<b>149,184</b>	<b>160,955</b>	<b>164,904</b>	<b>159,570</b>	<b>(1,385)</b>	<b>(5,334)</b>
									<b>-3.2%</b>
<b>BEGINNING FUND BALANCE</b>		119,637	119,897	21,245	50,887	50,887	10,278	(40,609)	(40,609)
<b>PLUS REVENUE</b>		127,990	125,311	178,826	125,318	124,296	168,336	43,018	44,040
<b>LESS EXPENDITURES</b>		(127,730)	(223,963)	(149,184)	(160,955)	(164,904)	(159,570)	1,385	5,334
<b>ENDING FUND BALANCE</b>		<b>119,897</b>	<b>21,245</b>	<b>50,887</b>	<b>15,250</b>	<b>10,278</b>	<b>19,043</b>	<b>3,794</b>	<b>8,765</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				28.5%	12.2%	8.3%	11.3%	24.9%	85.3%

# **Appendix G**

## **2017 Fire Apparatus Fund Budget**

Jenkintown Borough  
2017 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		219,778	288,565	453,277	541,193	541,193	669,136	127,942	127,942	23.6%
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	04-301-010	84,390	82,980	82,968	125,149	123,053	124,246	(903)	1,193	-0.7%
Real Estate-Prior	04-301-020	551	211	1,234	200	383	200	-	(183)	0.0%
Real Estate-Delinquent	04-301-030	1,711	2,264	2,509	1,000	2,208	1,000	-	(1,208)	0.0%
Total:		86,652	85,455	86,711	126,349	125,643	125,446	(903)	(198)	-0.7%
<b>Interest Earnings</b>										
Interest Income	04-341-000	258	387	1,206	400	2,299	2,500	2,100	201	525.0%
Total:		258	387	1,206	400	2,299	2,500	2,100	201	525.0%
<b>Interfund Operating Transfers</b>										
Transfer fire tax	04-392-000	-	78,870	-	-	-	-	-	-	#DIV/0!
Total:		-	78,870	-	-	-	-	-	-	#DIV/0!
<b>TOTAL REVENUES</b>		<b>86,910</b>	<b>164,712</b>	<b>87,917</b>	<b>126,749</b>	<b>127,942</b>	<b>127,946</b>	<b>1,197</b>	<b>3</b>	<b>0.9%</b>
<b>EXPENDITURES:</b>										
<b>Capital Purchase</b>										
Fire Apparatus	04-411-740	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL EXPENDITURES</b>		<b>18,122</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>BEGINNING FUND BALANCE</b>		<b>219,778</b>	<b>288,565</b>	<b>453,277</b>	<b>541,193</b>	<b>541,193</b>	<b>669,136</b>	<b>127,942</b>	<b>127,942</b>	<b>23.6%</b>
<b>PLUS REVENUE</b>		<b>86,910</b>	<b>164,712</b>	<b>87,917</b>	<b>126,749</b>	<b>127,942</b>	<b>127,946</b>	<b>1,197</b>	<b>3</b>	<b>0.0%</b>
<b>LESS EXPENDITURES</b>		<b>(18,122)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>ENDING FUND BALANCE</b>		<b>288,565</b>	<b>453,277</b>	<b>541,193</b>	<b>667,942</b>	<b>669,136</b>	<b>797,081</b>	<b>129,139</b>	<b>127,946</b>	<b>19.3%</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				<b>615.6%</b>	<b>527.0%</b>	<b>523.0%</b>	<b>623.0%</b>			

# **Appendix H**

## **2017 Library Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 05 Library**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		1,493	6,559	7,517	14,945	14,945	14,150	(795) -5.3%	(795) -5.3%	
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	05-301-010	232,344	228,469	228,002	229,718	225,871	228,060	(1,658) -0.7%	2,189 1.0%	
Real Estate-Prior	05-301-020	1,518	582	3,398	1,000	1,053	1,000	- 0.0%	(53) -5.1%	
Real Estate-Delinquent	05-301-030	6,184	6,206	6,908	4,500	6,081	4,000	(500) -11.1%	(2,081) -34.2%	
<b>Total:</b>		<b>240,046</b>	<b>235,256</b>	<b>238,308</b>	<b>235,218</b>	<b>233,005</b>	<b>233,060</b>	<b>(2,158) -0.9%</b>	<b>54 0.0%</b>	
<b>Interest Earnings</b>										
Interest Income	05-341-000	40	35	120	100	157	140	40 40.0%	(17) -10.9%	
<b>Total:</b>		<b>40</b>	<b>35</b>	<b>120</b>	<b>100</b>	<b>157</b>	<b>140</b>	<b>40 40.0%</b>	<b>(17) -10.9%</b>	
<b>State Capital &amp; Operating Grant</b>										
Library Grant	05-354-070	9,775	-	-	-	-	-	- #DIV/0!	- #DIV/0!	
<b>Total:</b>		<b>9,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- #DIV/0!</b>	<b>- #DIV/0!</b>	
<b>EXPENDITURES:</b>										
<b>Libraries</b>										
Contribution to Library	05-456-500	244,794	234,334	231,000	231,218	233,957	229,823	(1,395) -0.6%	(4,134) -1.8%	
Reserve	05-456-550	-	-	-	4,000	-	5,000	1,000 25.0%	5,000 #DIV/0!	
<b>Total:</b>		<b>244,794</b>	<b>234,334</b>	<b>231,000</b>	<b>235,218</b>	<b>233,957</b>	<b>234,823</b>	<b>(395) -0.2%</b>	<b>866 0.4%</b>	
<b>TOTAL EXPENDITURES</b>										
		<b>244,794</b>	<b>234,334</b>	<b>231,000</b>	<b>235,218</b>	<b>233,957</b>	<b>234,823</b>	<b>(395) -0.2%</b>	<b>866 0.4%</b>	
<b>BEGINNING FUND BALANCE</b>										
		1,493	6,559	7,517	14,945	14,945	14,150	(795) -5.3%	(795) -5.3%	
<b>PLUS REVENUE</b>										
		249,861	235,292	238,428	235,318	233,162	233,200	(2,118) -0.9%	37 0.0%	
<b>LESS EXPENDITURES</b>										
		(244,794)	(234,334)	(231,000)	(235,218)	(233,957)	(234,823)	395 -0.2%	(866) 0.4%	
<b>ENDING FUND BALANCE</b>										
		6,559	7,517	14,945	15,045	14,150	12,527	(2,518) -16.7%	(1,623) -11.5%	
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>										
			6.3%	6.3%	6.4%	6.1%	5.4%			



# **Appendix I**

## **2017 Sewer Fund Budget**



**Jenkintown Borough  
2017 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Reserve</b>									
Reserve	08-480-100	-	-	-	-	-	-	-	-
Act 537 Plan Fee	08-480-120	-	4,781	-	-	-	-	-	-
Sewer Billing	08-480-150	1,294	1,372	751	1,000	1,703	1,700	700	(3)
	<b>Total:</b>	<b>1,294</b>	<b>6,153</b>	<b>751</b>	<b>1,000</b>	<b>1,703</b>	<b>1,700</b>	<b>700</b>	<b>(3)</b>
<b>Adm Expenses</b>									
Adm Exp GF Transfer	08-481-000	10,000	10,000	10,000	10,000	10,000	20,000	10,000	10,000
Phila Adm Costs to Borough	08-481-001	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>240,592</b>	<b>347,666</b>	<b>337,210</b>	<b>511,050</b>	<b>285,832</b>	<b>566,577</b>	<b>55,527</b>	<b>280,745</b>
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		54,503	265,070	334,989	420,409	420,409	590,071	169,661	169,661
LESS EXPENDITURES		(240,592)	(347,666)	(337,210)	(511,050)	(285,832)	(566,577)	(55,527)	(280,745)
<b>ENDING FUND BALANCE</b>		<b>265,070</b>	<b>334,989</b>	<b>420,409</b>	<b>346,859</b>	<b>590,071</b>	<b>472,994</b>	<b>126,134</b>	<b>(117,077)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
				99.5%	79.3%	129.5%	105.2%	36.4%	-19.8%

# **Appendix J**

## **2017 Solid Waste Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference		
Beginning Fund Balance		126,256	91,919	49,449	65,606	65,606	49,764	(15,842)	(15,842)		
<b>REVENUES:</b>											
<b>Interest Earnings</b>											
Interest Income	09-341-000	115	90	289	200	476	500	300	150.0%	24	5.0%
<b>Total:</b>		<b>115</b>	<b>90</b>	<b>289</b>	<b>200</b>	<b>476</b>	<b>500</b>	<b>300</b>	<b>150.0%</b>	<b>24</b>	<b>5.0%</b>
<b>State Capital and Operating Grants</b>											
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Solid Waste Collection</b>											
Collection Fees	09-360-000	161,963	131,533	273,002	270,000	252,007	260,000	(10,000)	-3.7%	7,993	3.2%
Yearly Payments	09-360-001	-	86,178	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Advanced Payments	09-360-002	-	5,833	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Penalties	09-360-010	13,638	5,997	3,251	3,000	3,003	3,000	-	0.0%	(3)	-0.1%
Prior Fees	09-360-021	33,800	15,347	-	-	1,162	-	-	#DIV/0!	(1,162)	-100.0%
Special Pick Up Fees	09-360-031	7,798	7,222	5,054	5,000	4,386	5,000	-	0.0%	614	14.0%
Administrative Charges	09-360-040	1,140	860	845	750	4,849	1,000	250	33.3%	(3,849)	-79.4%
<b>Total:</b>		<b>218,339</b>	<b>252,971</b>	<b>282,151</b>	<b>278,750</b>	<b>265,406</b>	<b>269,000</b>	<b>(9,750)</b>	<b>-3.5%</b>	<b>3,594</b>	<b>1.4%</b>
<b>Leaf Bags</b>											
Leaf Bag Sales	09-383-100	2,517	2,570	2,228	2,500	1,728	2,000	(500)	-20.0%	272	15.7%
<b>Total:</b>		<b>2,517</b>	<b>2,570</b>	<b>2,228</b>	<b>2,500</b>	<b>1,728</b>	<b>2,000</b>	<b>(500)</b>	<b>-20.0%</b>	<b>272</b>	<b>15.7%</b>
<b>Other Revenues</b>											
DEP Act 101 Sec 904-Recycling Grant	09-390-900	14,022	15,537	-	15,578	-	15,000	(578)	-3.7%	15,000	#DIV/0!
<b>Total:</b>		<b>14,022</b>	<b>15,537</b>	<b>-</b>	<b>15,578</b>	<b>-</b>	<b>15,000</b>	<b>(578)</b>	<b>-3.7%</b>	<b>15,000</b>	<b>#DIV/0!</b>
<b>Other Revenues</b>											
Refund of Prior Year Exp	09-395-000	-	-	31,760	-	-	-	-	#DIV/0!	-	#DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>31,760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>#DIV/0!</b>
<b>TOTAL REVENUES</b>		<b>234,993</b>	<b>271,168</b>	<b>316,428</b>	<b>297,028</b>	<b>267,611</b>	<b>286,500</b>	<b>(10,528)</b>	<b>-3.5%</b>	<b>18,889</b>	<b>7.1%</b>

**Jenkintown Borough**  
**2017 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference		
<b>EXPENDITURES:</b>											
<b>Solid Waste</b>											
Solid Waste Fee Refund	09-427-020	-	96	205	200	319	350	150	75.0%	31	9.7%
Software Maintenance	09-427-252	-	-	2,385	960	240	960	-	0.0%	720	300.0%
General Expense	09-427-300	132	452	-	250	-	250	-	0.0%	250	#DIV/0!
Printing	09-427-310	552	2,629	722	1,000	668	1,000	-	0.0%	332	49.7%
Postage	09-427-320	989	2,436	1,373	1,000	746	1,000	-	0.0%	254	34.1%
Leaf Disposal	09-427-370	540	3,586	4,099	-	-	2,000	2,000	#DIV/0!	2,000	#DIV/0!
Legal/court fees	09-427-400	-	13,395	16,466	10,000	10,371	10,000	-	0.0%	(371)	-3.6%
Contracted Services	09-427-450	164,844	179,072	190,244	180,000	179,240	200,000	20,000	11.1%	20,760	11.6%
Tipping Fees	09-427-501	79,872	88,472	61,277	75,000	68,369	75,000	-	0.0%	6,631	9.7%
<b>Total:</b>		<b>246,929</b>	<b>290,139</b>	<b>276,771</b>	<b>268,410</b>	<b>259,953</b>	<b>290,560</b>	<b>22,150</b>	<b>8.3%</b>	<b>30,607</b>	<b>11.8%</b>
<b>Adm Expenses</b>											
Adm Exp GF Transfer	09-481-000	22,400	23,500	23,500	23,500	23,500	23,500	-	0.0%	-	0.0%
<b>Total:</b>		<b>22,400</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>											
		<b>269,329</b>	<b>313,639</b>	<b>300,271</b>	<b>291,910</b>	<b>283,453</b>	<b>314,060</b>	<b>22,150</b>	<b>7.6%</b>	<b>30,607</b>	<b>10.8%</b>
<b>BEGINNING FUND BALANCE</b>											
		126,256	91,919	49,449	65,606	65,606	49,764	(15,842)	-24.1%	(15,842)	-24.1%
<b>PLUS REVENUE</b>											
		234,993	271,168	316,428	297,028	267,611	286,500	(10,528)	-3.5%	18,889	7.1%
<b>LESS EXPENDITURES</b>											
		(269,329)	(313,639)	(300,271)	(291,910)	(283,453)	(314,060)	(22,150)	7.6%	(30,607)	10.8%
<b>ENDING FUND BALANCE</b>											
		91,919	49,449	65,606	70,724	49,764	22,204	(48,520)	-68.6%	(27,560)	-55.4%
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>											
				20.7%	23.8%	18.6%	7.8%				

# **Appendix K**

## **2017 Street Tax Fund Budget**



**Jenkintown Borough  
2017 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		(17,871)	70,602	64,997	384,533	384,533	288,297	(96,236)	(96,236)	
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	18-301-010	74,488	73,299	73,287	73,699	72,730	73,167	(532)	437	
Real Estate-Prior	18-301-020	487	187	1,090	-	338	350	#DIV/0!	12	
Real Estate-Delinquent	18-301-030	1,981	1,996	2,216	2,000	1,950	1,250	(750)	(700)	
<b>Total:</b>		<b>76,956</b>	<b>75,481</b>	<b>76,594</b>	<b>75,699</b>	<b>75,018</b>	<b>74,767</b>	<b>(932)</b>	<b>(252)</b>	
<b>Interest Earnings</b>										
Interest Income	18-341-000	75	97	341	180	1,286	1,000	820	(286)	
<b>Total:</b>		<b>75</b>	<b>97</b>	<b>341</b>	<b>180</b>	<b>1,286</b>	<b>1,000</b>	<b>820</b>	<b>(286)</b>	
<b>Other Revenue</b>										
Other Receipts	18-389-030	80,212	-	146,536	-	-	50,000	#DIV/0!	50,000	
<b>Total:</b>		<b>80,212</b>	<b>-</b>	<b>146,536</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>#DIV/0!</b>	<b>50,000</b>	
<b>Interfund Operating Transfers</b>										
Transfer from General Fund	18-392-001	35,000	47,000	200,000	100,000	-	-	(100,000)	-	
Transfer from Capital Projects	18-392-031	71,000	-	-	-	-	-	#DIV/0!	-	
<b>Total:</b>		<b>106,000</b>	<b>47,000</b>	<b>200,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	
<b>TOTAL REVENUES</b>		<b>263,243</b>	<b>122,578</b>	<b>423,470</b>	<b>175,879</b>	<b>76,304</b>	<b>125,767</b>	<b>(50,112)</b>	<b>49,463</b>	
									<b>64.8%</b>	

**Jenkintown Borough  
2017 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>EXPENDITURES:</b>									
<b>Highways</b>									
Engineering	18-439-240	2,202	1,649	26,071	25,000	24,664	25,000	-	336
Trees, Curbs, Sidewalks	18-439-300	19,534	21,843	27,705	30,000	29,035	25,000	(5,000)	(4,035)
Other Construction	18-439-330	1,189	1,860	2,439	25,000	27,709	25,000	-	(2,709)
TV Inspection-storm sewer	18-439-350	-	-	-	2,000	1,000	1,500	(500)	500
Equipment	18-439-400	44,084	44,179	44,084	44,084	44,084	2,500	(41,584)	(41,584)
Maintenance/Repairs	18-439-500	11	918	2,256	1,000	1,662	2,000	1,000	338
Capital Construction	18-439-600	95,750	57,734	1,380	70,000	44,386	150,000	80,000	105,614
<b>Total:</b>		<b>162,769</b>	<b>128,183</b>	<b>103,935</b>	<b>197,084</b>	<b>172,540</b>	<b>231,000</b>	<b>33,916</b>	<b>58,460</b>
<b>Operating Transfers</b>									
Transfer to General Fund	18-492-030	12,000	-	-	-	-	-	-	-
<b>Total:</b>		<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>174,769</b>	<b>128,183</b>	<b>103,935</b>	<b>197,084</b>	<b>172,540</b>	<b>231,000</b>	<b>33,916</b>	<b>58,460</b>
<b>BEGINNING FUND BALANCE</b>		(17,871)	70,602	64,997	384,533	384,533	288,297	(96,236)	(96,236)
<b>PLUS REVENUE</b>		263,243	122,578	423,470	175,879	76,304	125,767	(50,112)	49,463
<b>LESS EXPENDITURES</b>		(174,769)	(128,183)	(103,935)	(197,084)	(172,540)	(231,000)	(33,916)	(58,460)
<b>ENDING FUND BALANCE</b>		<b>70,602</b>	<b>64,997</b>	<b>384,533</b>	<b>363,327</b>	<b>288,297</b>	<b>183,063</b>	<b>(180,264)</b>	<b>(105,233)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				90.8%	206.6%	377.8%	145.6%	-49.6%	-36.5%

# **Appendix L**

## **2017 Debt Service Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Beginning Fund Balance		-	-	146	110,908	110,908	129,116	18,208	18,208
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	20-301-010	-	243,407	242,907	244,736	240,634	242,969	(1,767)	2,335
Real Estate-Prior	20-301-020	-	-	3,620	-	1,122	1,000	#DIV/0!	(122)
Real Estate-Delinquent	20-301-030	-	-	3,881	-	6,457	4,000	#DIV/0!	(2,457)
<b>Total:</b>		-	<b>243,407</b>	<b>250,408</b>	<b>244,736</b>	<b>248,214</b>	<b>247,969</b>	<b>3,233</b>	<b>(245)</b>
<b>Interest Earnings</b>									
Interest Income	20-341-000	-	133	403	375	819	500	125	(319)
<b>Total:</b>		-	<b>133</b>	<b>403</b>	<b>375</b>	<b>819</b>	<b>500</b>	<b>125</b>	<b>(319)</b>
<b>Proceeds of General Long-Term Debt</b>									
2015 GON Proceeds	20-393-000	-	-	2,789,603	-	-	-	#DIV/0!	#DIV/0!
<b>Total:</b>		-	-	<b>2,789,603</b>	-	-	-	-	-
<b>TOTAL REVENUES</b>		-	<b>243,540</b>	<b>3,040,414</b>	<b>245,111</b>	<b>249,033</b>	<b>248,469</b>	<b>3,358</b>	<b>(564)</b>
<b>EXPENDITURES:</b>									
<b>Adm Expenses</b>									
Legal Fees	20-400-290	-	-	18,159	-	-	-	#DIV/0!	#DIV/0!
<b>Total:</b>		-	-	<b>18,159</b>	-	-	-	-	-
<b>Debt Principal</b>									
Debt Principal-2015 GON	20-471-000	-	139,000	2,824,276	175,000	175,000	175,000	-	-
Debt Principal - 433-435 Cedar	20-471-400	-	-	-	-	-	12,978	12,978	12,978
<b>Total:</b>		-	<b>139,000</b>	<b>2,824,276</b>	<b>175,000</b>	<b>175,000</b>	<b>187,978</b>	<b>12,978</b>	<b>12,978</b>
<b>Debt Interest</b>									
Debt Interest-2015 GON	20-472-200	-	104,394	87,217	72,581	55,825	52,150	(20,431)	(3,675)
Debt Interest - 433-435 Cedar	20-472-400	-	-	-	-	-	8,543	8,543	8,543
<b>Total:</b>		-	<b>104,394</b>	<b>87,217</b>	<b>72,581</b>	<b>55,825</b>	<b>60,694</b>	<b>(11,888)</b>	<b>4,868</b>
								<b>-16.4%</b>	<b>8.7%</b>

**Jenkintown Borough**  
**2017 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>TOTAL EXPENDITURES</b>		-	243,394	2,929,652	247,581	230,825	248,671	1,090	17,846
<b>BEGINNING FUND BALANCE</b>		-	-	146	110,908	110,908	129,116	18,208	18,208
<b>PLUS REVENUE</b>		-	243,540	3,040,414	245,111	249,033	248,469	3,358	(564)
<b>LESS EXPENDITURES</b>		-	(243,394)	(2,929,652)	(247,581)	(230,825)	(248,671)	(1,090)	(17,846)
<b>ENDING FUND BALANCE</b>		-	146	110,908	108,437	129,116	128,914	20,476	(202)
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				3.6%	44.2%	51.8%	51.9%	18.9%	-0.2%

# **Appendix M**

## **2017 Capital Projects Fund Budget**

**Jenkintown Borough**  
**2017 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Beginning Fund Balance		(106,385)	487,232	613,055	470,437	470,437	457,057	(13,380)	(13,380)
<b>REVENUES:</b>									
<b>Interest Earnings</b>									
Interest Income	31-341-000	544	515	1,007	800	1,622	1,200	400	(422)
<b>Total:</b>		<b>544</b>	<b>515</b>	<b>1,007</b>	<b>800</b>	<b>1,622</b>	<b>1,200</b>	<b>400</b>	<b>(422)</b>
<b>Grants</b>									
Transportation Grants	31-390-000	-	-	-	90,000	-	179,784	89,784	179,784
Grant Income (H2O, CDBG)	31-390-010	1,724,669	195,353	54,670	-	104,762	-	-	(104,762)
Sanitary Sewer Rehabilitation	31-390-100	-	-	-	200,000	-	381,518	181,518	381,518
CDBG HC Ramps	31-390-110	-	-	-	200,000	-	160,000	(40,000)	160,000
Playground Grant	31-390-120	-	-	-	20,000	-	20,000	-	20,000
EOC Generator Grant	31-390-200	-	-	-	40,000	-	40,000	-	40,000
<b>Total:</b>		<b>1,724,669</b>	<b>195,353</b>	<b>54,670</b>	<b>550,000</b>	<b>104,762</b>	<b>781,302</b>	<b>231,302</b>	<b>676,540</b>
<b>Interfund Operating Transfers</b>									
Transfer from General Fund	31-392-010	59,995	-	10,000	10,000	10,000	10,000	-	-
Transfer from Sewer Fund		-	-	-	-	-	67,327	67,327	67,327
Proceeds from Long Term Debt	31-393-010	123,000	-	-	-	-	-	-	-
<b>Total:</b>		<b>182,995</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>77,327</b>	<b>67,327</b>	<b>673.3%</b>
<b>EXPENDITURES:</b>									
<b>Public Safety</b>									
EOC Generator Grant	31-415-740	-	-	-	40,000	-	40,000	-	40,000
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>Total:</b>									
		<b>1,908,208</b>	<b>195,868</b>	<b>65,677</b>	<b>560,800</b>	<b>116,384</b>	<b>859,828</b>	<b>299,028</b>	<b>743,444</b>
								<b>53.3%</b>	<b>638.8%</b>



**Jenkintown Borough**  
**2017 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Public Works - Sanitation</b>									
Sanitary Sewer Rehabilitation	31-429-364	-	-	-	200,000	-	381,518	181,518	381,518
<b>Total:</b>		-	-	-	<b>200,000</b>	-	<b>381,518</b>	<b>181,518</b>	<b>381,518</b>
<b>Public Works - Highways, Roads &amp; Streets</b>									
Engineering/inspection	31-430-310	57,187	13,662	44,272	25,000	19,764	25,000	-	5,236
H2O and CDBG Grants	31-430-650	908,391	39,593	96,488	-	104,762	-	#DIV/0!	(104,762)
Municipal Retaining Wall	31-430-729	7,168	16,791	67,537	-	-	-	#DIV/0!	-
Borough Match	31-430-730	-	-	-	98,000	5,238	144,773	46,773	139,535
Playground Grant	31-430-740	-	-	-	20,000	-	20,000	-	20,000
Transportation Grants	31-430-750	-	-	-	90,000	-	179,784	89,784	179,784
CDBG HC Ramps	31-435-372	-	-	-	200,000	-	160,000	(40,000)	160,000
<b>Total:</b>		<b>972,746</b>	<b>70,045</b>	<b>208,296</b>	<b>433,000</b>	<b>129,764</b>	<b>529,557</b>	<b>96,557</b>	<b>399,793</b>
<b>Parking Facilities</b>									
Building	31-445-710	6,508	-	-	-	-	-	-	-
Demolition & Construction	31-445-730	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>6,508</b>	-	-	-	-	-	-	-
<b>Culture Recreation</b>									
Police Car	31-450-130	39,943	-	-	-	-	20,000	20,000	20,000
Emergency Generator	31-450-160	-	-	-	-	-	-	-	-
Public Art	31-450-200	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>39,943</b>	-	-	-	-	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,314,590</b>	<b>70,045</b>	<b>208,296</b>	<b>673,000</b>	<b>129,764</b>	<b>971,074</b>	<b>298,074</b>	<b>841,311</b>
<b>BEGINNING FUND BALANCE</b>		(106,385)	487,232	613,055	470,437	470,437	457,057	(13,380)	(13,380)
<b>PLUS REVENUE</b>		1,908,208	195,868	65,677	560,800	116,384	859,828	299,028	743,444
<b>LESS EXPENDITURES</b>		(1,314,590)	(70,045)	(208,296)	(673,000)	(129,764)	(971,074)	(298,074)	(841,311)
<b>ENDING FUND BALANCE</b>		487,232	613,055	470,437	358,237	457,057	345,811	(12,426)	(111,246)
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				716.3%	63.9%	392.7%	40.2%	-3.5%	-24.3%

# **Appendix N**

## **2017 Highway/Liquid Fuels Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Beginning Fund Balance		189,244	59,386	40,465	489,205	489,205	91,978	(397,228) -81.2%	(397,228) -81.2%
<b>REVENUES:</b>									
<b>Interest Earnings</b>									
Interest Income	35-341-000	162	77	774	500	444	350	(150) -30.0%	(94) -21.2%
<b>Total:</b>		<b>162</b>	<b>77</b>	<b>774</b>	<b>500</b>	<b>444</b>	<b>350</b>	<b>(150) -30.0%</b>	<b>(94) -21.2%</b>
<b>State Shared Revenue &amp; Entitlement</b>									
State Funding	35-355-050	79,742	85,944	94,681	107,697	110,556	113,262	5,565 5.2%	2,706 2.4%
<b>Total:</b>		<b>79,742</b>	<b>85,944</b>	<b>94,681</b>	<b>107,697</b>	<b>110,556</b>	<b>113,262</b>	<b>5,565 5.2%</b>	<b>2,706 2.4%</b>
<b>Interfund Operating Transfers</b>									
Transfer from General Fund	35-392-010	-	-	16,563	-	-	-	- #DIV/0!	- #DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>16,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- #DIV/0!</b>	<b>- #DIV/0!</b>
<b>Proceeds of General Long-Term Debt</b>									
2015 GON Liquid Fuel Loan	35-393-120	-	-	400,000	-	-	-	- #DIV/0!	- #DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- #DIV/0!</b>	<b>- #DIV/0!</b>
<b>TOTAL REVENUES</b>		<b>79,904</b>	<b>86,021</b>	<b>512,017</b>	<b>108,197</b>	<b>111,000</b>	<b>113,612</b>	<b>5,415 5.0%</b>	<b>2,612 2.4%</b>
<b>EXPENDITURES:</b>									
<b>General Expense</b>									
General Expense	35-400-200	-	-	16,563	-	-	-	- #DIV/0!	- #DIV/0!
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>16,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- #DIV/0!</b>	<b>- #DIV/0!</b>
<b>Major Equipment Purchase</b>									
Major Equipment Purchase	35-430-740	-	19,013	5,900	-	-	20,000	20,000 #DIV/0!	20,000 #DIV/0!
<b>Total:</b>		<b>-</b>	<b>19,013</b>	<b>5,900</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000 #DIV/0!</b>	<b>20,000 #DIV/0!</b>
<b>Snow Removal</b>									
Snow Removal	35-432-200	25,281	34,136	28,174	31,000	11,437	30,000	(1,000) -3.2%	18,563 162.3%
<b>Total:</b>		<b>25,281</b>	<b>34,136</b>	<b>28,174</b>	<b>31,000</b>	<b>11,437</b>	<b>30,000</b>	<b>(1,000) -3.2%</b>	<b>18,563 162.3%</b>

**Jenkintown Borough  
2017 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>Traffic Signals &amp; Street Signs</b>									
Traffic Signal	35-433-220	-	1,550	-	2,000	-	-	(2,000)	- #DIV/0!
<b>Total:</b>		-	1,550	-	2,000	-	-	(2,000)	- #DIV/0!
<b>Maintenance and Repairs</b>									
Maintenance/Repairs	35-438-372	1,649	244	-	-	-	-	- #DIV/0!	- #DIV/0!
<b>Total:</b>		1,649	244	-	-	-	-	- #DIV/0!	- #DIV/0!
<b>Major Road Construction</b>									
Major Road Construction	35-439-610	182,832	50,000	-	50,000	466,763	50,000	-	(416,763) -89.3%
<b>Total:</b>		182,832	50,000	-	50,000	466,763	50,000	-	(416,763) -89.3%
<b>Debt Principal</b>									
2015 GON Liquid Fuel Loan Principal	35-471-200	-	-	9,926	23,929	23,829	24,317	388	488 2.0%
<b>Total:</b>		-	-	9,926	23,929	23,829	24,317	388	488 2.0%
<b>Debt Interest</b>									
2015 GON Liquid Fuel Loan Interest	35-472-200	-	-	2,713	6,105	6,200	5,717	(388)	(483) -7.8%
<b>Total:</b>		-	-	2,713	6,105	6,200	5,717	(388)	(483) -7.8%
<b>TOTAL EXPENDITURES</b>		209,762	104,943	63,276	113,034	508,228	130,034	17,000	(378,194) -74.4%
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		189,244	59,386	40,465	489,205	489,205	91,978	(397,228)	(397,228) -81.2%
LESS EXPENDITURES		79,904	86,021	512,017	108,197	111,000	113,612	5,415	2,612 2.4%
		(209,762)	(104,943)	(63,276)	(113,034)	(508,228)	(130,034)	(17,000)	378,194 -74.4%
<b>ENDING FUND BALANCE</b>		59,386	40,465	489,205	484,369	91,978	75,556	(408,813)	(16,422) -17.9%
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				95.5%	447.7%	82.9%	66.5%		

# **Appendix O**

## **2017 Police Pension Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		3,336,993	3,596,895	3,799,892	4,207,908	4,207,908	4,139,327	(68,580)	(68,580)	
<b>REVENUES:</b>										
<b>Investment Earnings</b>										
Interest Income	60-341-000	13,951	7,028	6,738	4,000	6,421	4,000	-	(2,421)	
Dividend Income	60-341-010	64,694	52,712	85,836	45,000	61,931	45,000	-	(16,931)	
Gain/Loss on sale of investments	60-341-015	219,780	170,911	495,959	25,000	114,943	25,000	-	(89,943)	
Foreign tax withheld	60-341-016	(186)	(155)	-	-	-	-	-	#DIV/0!	
<b>Total:</b>		<b>298,239</b>	<b>230,496</b>	<b>588,534</b>	<b>74,000</b>	<b>183,295</b>	<b>74,000</b>	<b>-</b>	<b>(109,295)</b>	
<b>State Funding</b>										
State Funding	60-355-050	85,456	85,199	154,029	85,199	104,991	100,000	14,801	(4,991)	
<b>Total:</b>		<b>85,456</b>	<b>85,199</b>	<b>154,029</b>	<b>85,199</b>	<b>104,991</b>	<b>100,000</b>	<b>14,801</b>	<b>(4,991)</b>	
<b>Miscellaneous</b>										
Cont GF	60-389-100	34,735	39,409	-	154,269	49,369	68,363	(85,905)	18,994	
Employee contributions	60-389-200	43,571	56,176	51,730	56,146	51,563	59,393	3,247	7,830	
<b>Total:</b>		<b>78,306</b>	<b>95,585</b>	<b>51,730</b>	<b>210,415</b>	<b>100,932</b>	<b>127,756</b>	<b>(82,659)</b>	<b>26,824</b>	
<b>TOTAL REVENUES</b>		<b>462,001</b>	<b>411,280</b>	<b>794,293</b>	<b>369,614</b>	<b>389,218</b>	<b>301,756</b>	<b>(67,858)</b>	<b>(87,462)</b>	
									<b>-22.5%</b>	

**Jenkintown Borough  
2017 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b>EXPENDITURES:</b>									
<b>Employee Pension</b>									
Investment Fees	60-470-061	22,567	19,660	25,520	25,000	17,319	25,000	-	7,681
<b>Total:</b>		<b>22,567</b>	<b>19,660</b>	<b>25,520</b>	<b>25,000</b>	<b>17,319</b>	<b>25,000</b>	<b>0.0%</b>	<b>7,681</b>
<b>Miscellaneous</b>									
Direct Payments	60-489-100	175,173	178,623	360,551	269,740	424,210	325,197	55,457	(99,014)
Admin Exp	60-489-990	4,360	10,000	206	4,600	16,269	10,000	5,400	(6,269)
<b>Total:</b>		<b>179,533</b>	<b>188,623</b>	<b>360,757</b>	<b>274,340</b>	<b>440,479</b>	<b>335,197</b>	<b>60,857</b>	<b>(105,282)</b>
<b>TOTAL EXPENDITURES</b>		<b>202,100</b>	<b>208,283</b>	<b>386,277</b>	<b>299,340</b>	<b>457,798</b>	<b>360,197</b>	<b>60,857</b>	<b>(97,602)</b>
<b>BEGINNING FUND BALANCE</b>		<b>3,336,993</b>	<b>3,596,895</b>	<b>3,799,892</b>	<b>4,207,908</b>	<b>4,207,908</b>	<b>4,139,327</b>	<b>(68,580)</b>	<b>(68,580)</b>
<b>PLUS REVENUE</b>		<b>462,001</b>	<b>411,280</b>	<b>794,293</b>	<b>369,614</b>	<b>389,218</b>	<b>301,756</b>	<b>(67,858)</b>	<b>(87,462)</b>
<b>LESS EXPENDITURES</b>		<b>(202,100)</b>	<b>(208,283)</b>	<b>(386,277)</b>	<b>(299,340)</b>	<b>(457,798)</b>	<b>(360,197)</b>	<b>(60,857)</b>	<b>97,602</b>
<b>ENDING FUND BALANCE</b>		<b>3,596,895</b>	<b>3,799,892</b>	<b>4,207,908</b>	<b>4,278,181</b>	<b>4,139,327</b>	<b>4,080,887</b>	<b>(197,295)</b>	<b>(58,440)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>				<b>529.8%</b>	<b>1157.5%</b>	<b>1063.5%</b>	<b>1352.4%</b>	<b>-4.6%</b>	<b>-1.4%</b>



# **Appendix P**

## **2017 Non-Uniformed Pension Fund Budget**

**Jenkintown Borough**  
**2017 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference			
Beginning Fund Balance		403,140	469,433	477,945	489,478	489,478	543,750	54,272	54,272	11.1%	54,272	11.1%
<b>REVENUES:</b>												
<b>Investment Earnings</b>												
Interest Income	65-341-000	11	9	32	15	55	50	35	233.3%	(5)	-9.8%	
Dividend Income	65-341-010	6,070	4,710	8,801	5,500	6,480	5,500	-	0.0%	(980)	-15.1%	
Gain/Loss on sale of investments	65-341-015	61,005	(12,181)	(14,484)	5,000	14,786	5,000	-	0.0%	(9,786)	-66.2%	
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
<b>Total:</b>		<b>67,087</b>	<b>(7,462)</b>	<b>(5,652)</b>	<b>10,515</b>	<b>21,321</b>	<b>10,550</b>	<b>35</b>	<b>0.3%</b>	<b>(10,771)</b>	<b>-50.5%</b>	
<b>State Funding</b>												
State Funding	65-355-050	38,843	42,599	27,640	38,000	39,372	40,000	2,000	5.3%	628	1.6%	
<b>Total:</b>		<b>38,843</b>	<b>42,599</b>	<b>27,640</b>	<b>38,000</b>	<b>39,372</b>	<b>40,000</b>	<b>2,000</b>	<b>5.3%</b>	<b>628</b>	<b>1.6%</b>	
<b>Miscellaneous</b>												
Contributions from Gen. Fund	65-389-100	26,323	9,372	12,348	44,833	20,360	18,010	(26,823)	-59.8%	(2,350)	-11.5%	
Employee contributions	65-389-200	12,061	13,189	12,348	14,245	14,516	18,010	3,765	26.4%	3,494	24.1%	
<b>Total:</b>		<b>38,383</b>	<b>22,561</b>	<b>24,696</b>	<b>59,078</b>	<b>34,876</b>	<b>36,020</b>	<b>(23,058)</b>	<b>-39.0%</b>	<b>1,144</b>	<b>3.3%</b>	
<b>TOTAL REVENUES</b>		<b>144,314</b>	<b>57,698</b>	<b>46,684</b>	<b>107,593</b>	<b>95,569</b>	<b>86,570</b>	<b>(21,023)</b>	<b>-19.5%</b>	<b>(8,999)</b>	<b>-9.4%</b>	

**Jenkintown Borough  
2017 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
<b><u>EXPENDITURES:</u></b>									
<b><u>Employee Pension</u></b>									
Investment Fees	65-470-061	2,730	(73)	184	150	93	150	0.0%	57
	<b>Total:</b>	<b>2,730</b>	<b>(73)</b>	<b>184</b>	<b>150</b>	<b>93</b>	<b>150</b>	<b>0.0%</b>	<b>57</b>
<b><u>Miscellaneous</u></b>									
Direct Payments	65-489-100	71,021	39,719	34,777	29,742	28,490	20,681	(9,062)	(7,809)
Admin Exp	65-489-990	4,270	9,540	190	4,570	12,715	10,000	5,430	(2,715)
	<b>Total:</b>	<b>75,291</b>	<b>49,259</b>	<b>34,967</b>	<b>34,312</b>	<b>41,205</b>	<b>30,681</b>	<b>(3,632)</b>	<b>(10,524)</b>
<b>TOTAL EXPENDITURES</b>									
		<b>78,021</b>	<b>49,186</b>	<b>35,151</b>	<b>34,462</b>	<b>41,297</b>	<b>30,831</b>	<b>(3,632)</b>	<b>(10,467)</b>
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		403,140	469,433	477,945	489,478	489,478	543,750	54,272	54,272
LESS EXPENDITURES		144,314	57,698	46,684	107,593	95,569	86,570	(21,023)	(8,999)
		(78,021)	(49,186)	(35,151)	(34,462)	(41,297)	(30,831)	3,632	10,467
<b>ENDING FUND BALANCE</b>									
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
		469,433	477,945	489,478	562,609	543,750	599,490	36,881	55,740
				1048.5%	522.9%	569.0%	692.5%	6.6%	10.3%

# **Appendix Q**

## **2017 Police Donation Fund Budget**

**Jenkintown Borough  
2017 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Year End Projection	2017 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference	
Beginning Fund Balance		484	2,016	20,430	25,590	25,590	3,246	(22,344)	(22,344)	
<b>REVENUES:</b>										
Interest Earnings										
Interest Income	95-341-000	1	17	28	18	29	25	7	(3)	
	<b>Total:</b>	<b>1</b>	<b>17</b>	<b>28</b>	<b>18</b>	<b>29</b>	<b>25</b>	<b>7</b>	<b>(3)</b>	
<b>Miscellaneous</b>										
Police Donation	95-390-006	2,645	32,940	11,417	1,500	3,050	2,500	1,000	(550)	
	<b>Total:</b>	<b>2,645</b>	<b>32,940</b>	<b>11,417</b>	<b>1,500</b>	<b>3,050</b>	<b>2,500</b>	<b>1,000</b>	<b>(550)</b>	
<b>TOTAL REVENUES</b>										
		<b>2,646</b>	<b>32,957</b>	<b>11,445</b>	<b>1,518</b>	<b>3,079</b>	<b>2,525</b>	<b>1,007</b>	<b>(553)</b>	
<b>EXPENDITURES:</b>										
<b>Police</b>										
General Expenses	95-410-122	1,114	12,542	6,285	5,600	25,422	2,500	(3,100)	(22,922)	
Police Equipment Purchase	95-410-125	-	2,000	-	-	-	2,000	2,000	#DIV/0!	
	<b>Total:</b>	<b>1,114</b>	<b>14,542</b>	<b>6,285</b>	<b>5,600</b>	<b>25,422</b>	<b>4,500</b>	<b>(1,100)</b>	<b>(20,922)</b>	
<b>TOTAL EXPENDITURES</b>										
		<b>1,114</b>	<b>14,542</b>	<b>6,285</b>	<b>5,600</b>	<b>25,422</b>	<b>4,500</b>	<b>(1,100)</b>	<b>(20,922)</b>	
<b>BEGINNING FUND BALANCE</b>										
		484	2,016	20,430	25,590	25,590	3,246	(22,344)	(22,344)	
<b>PLUS REVENUE</b>										
		2,646	32,957	11,445	1,518	3,079	2,525	1,007	(553)	
<b>LESS EXPENDITURES</b>										
		(1,114)	(14,542)	(6,285)	(5,600)	(25,422)	(4,500)	1,100	20,922	
<b>ENDING FUND BALANCE</b>										
		<b>2,016</b>	<b>20,430</b>	<b>25,590</b>	<b>21,508</b>	<b>3,246</b>	<b>1,271</b>	<b>(20,236)</b>	<b>(1,975)</b>	
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>										
				223.6%	1416.8%	105.4%	50.3%			