

BOROUGH OF JENKINTOWN

2018 OPERATING BUDGET

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2018 STATE OF THE BOROUGH BUDGET STATEMENT

TO: Jenkintown Borough Council
FROM: George Locke, Borough Manager
DATE: December 11, 2017

I am pleased to present to Borough Council the Proposed 2018 Annual Budget, totaling \$8.5 million.

The 2017 [01] General Fund revenue, met expectations and 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 2017, there was again significant (six figure) returns that had to be issued from this classification of taxes. In most cases these one-time expenses were generated by those commercial tax payers who were mistakenly paying the incorrect municipality. To this end, the Borough has hired a third party tax collection specialist to assist in reducing and/or eliminating future occurrences of this liability.

Moreover, 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 which was created through increased revenue of the ACT 511 taxes. In 2018 the 01 General Fund comprises 45.6 % of the budget and carries the majority of the Borough's operating expenses. The fund is currently solvent and continues to carry the recommended Government Accounting fund cash balance. Furthermore, all funds with the exception of the [09] Solid Waste Fund, are currently adequately funded and will carry, at minimum, the fund balance recommended by Government accounting guidelines. The proposed 2018 Jenkintown Borough Budget does however contain a proposal to increase the Solid Waste collection fee. The [09] Solid Waste Collection Fund is a proprietary fund that is established to pay the contracted costs to collect, haul and dispose of trash and recycling waste from Jenkintown Borough properties. The competitively bid contract included an increase for services.

That said, Borough Council's stated goal is to have no tax millage increase in the 2018 budget. This goal has 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.

Additionally, 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 \$7,890 for 2018.

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 2018. This is another major undertaking. The current proposed plan is to leave the bridge open and reduce traffic to one lane in each direction as the other portion of the bridge is reconstructed.

Other planned projects for 2018 will include, but are not limited to: a cost saving conversion to LED traffic control lighting, continued upgrades to sanitary sewer infrastructure, Storm drainage/ pedestrian walkways and traffic light up grades at Washington and Greenwood Avenues, a comprehensive paving program, construction of the associated accessible ADA curb cut ramp construction, continued planning and construction of the Cedar Street / Moretti parklet, modernization of all Borough technologies, increased use of social media as a means of communicating with residents, the addition of more high reflectivity signage throughout the Borough, rehabilitation of stormwater inlet, 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 now available in draft form and the 45 day comment period is underway. The plan is expected to be adopted and released in the Spring of 2018. Borough Council has allocated funds in the 2018 Budget to allow the Borough to begin moving forward with the recommendations of the plan.

2017 - MAJOR ACCOMPLISHMENTS

- **Grant Funding** – The Borough Administration through the Administration and Finance Committee, identified grant funding sources for necessary Revitalization, Capital Project/Infrastructure projects within the Borough. The Borough individually applied and received approximately \$841,000 in grant funding for projects in 2017. Additionally, the Borough filed a joint municipal grant application with Abington Township to improve pedestrian safety, upgrade traffic control lights and mitigate flooding at the intersection of Washington lane and Greenwood Avenue. That joint Municipal grant was awarded in the amount of one (1) million dollars.
- **Sanitary Sewer** – Utilizing the Sanitary Sewer Rehabilitation Study performed in 2016, the Borough identified a State grant to fund the required sanitary sewer repairs on the Borough owned sanitary sewer mains. The Borough applied for and received the grant; bid, awarded and began the project the last month of 2017.
- **Infrastructure upgrades** – 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. PECO Gas installed two (2) miles of HP Gas main, new services and safety meters. PECO Electric installed eighty five (85) new electric poles Borough wide as well as underground wiring and equipment upgrades throughout the business district. Aqua Pennsylvania installed one half (1/2) mile of new high capacity watermains. Jenkintown Borough installed four hundred and twenty (420) LED streetlights. Jenkintown Borough installed ten (10) storm water inlets and associated piping. Jenkintown Borough also continued the comprehensive paving project, there was one and a half (1.5) miles of roadway repaved and three (3) miles of residential sidewalk evaluated and improvements made to bring the sidewalks back in to code compliance. Installed 8 ADA accessible curb cut ramps. JBPWD completed several road base repairs aimed to extend the life of those existing roads.

2017 - MAJOR ACCOMPLISHMENTS (Continued)

- **Borough Administration** – worked to implement cost saving measures established by the new Finance Director, worked toward the common goal of providing the best possible services at the lowest possible costs to the Borough’s tax payers. Added a part time Fire Marshal / Property Maintenance Inspector to staff. This has been very successful in being able to Administer Council’s policies as they apply to Public Safety, Property Maintenance and Revitalization.
- **Parking** – Continued cultivating cooperative parking share agreements with property owners to provide night time parking for Borough businesses. Modernization of parking meters and installation of additional kiosk pay stations.
- **CLEARGOV** – Implemented financial reporting software “CLEARGOV” that allows for public access and review of all Borough funding revenues / expenditures. Jenkintown Borough was the first Municipality in Pennsylvania to provide this software, placing the Borough in the forefront of Municipal financial transparency.
- **Information Technology** – Continued to improve electronic communications and social media platforms including the new Borough website and Facebook page. IT improvements included providing “live real time feed” of all Borough Council meetings on the Borough website and IT security upgrades.
- **Municipal Planning** – Fostered a productive partnership with the Montgomery County Planning Commission, and established a Steering Committee to produce a new Borough wide “2035” Comprehensive Plan.
- **Highway Safety** – Continued Borough wide street sign replacement program with high reflectivity signage. Implemented replacement and installation of traffic safety striping with upgraded thermo-plastic material.
- **Revitalization** – Maintained cooperative efforts with developers and property owners to populate the commercial districts and revitalize the flourishing business district.
- **School Zone Safety** – Completed projects for installation of the School Zone Safety signals on Walnut Street and replacement of existing school zone warning lights on West Avenue. Completed project for the planning, and installation of new School Zone Safety signage on Greenwood Avenue.
- **Borough Code Update** – Reviewed and revised Borough Code Chapter 156 Streets & Sidewalks bringing the Code current with improved construction means and methods as well as current Borough standards. Reviewed and revised several Chapters of Borough Code including fire safety.

2018 - GOALS

- **Community Planning** – Continue to foster our productive partnership with the Montgomery County Planning Commission. Work to adopt, enact and begin implementing “Jenkintown 2035” Jenkintown Borough Comprehensive Plan, update the Revitalization Plan.

2018 – GOALS (Continued)

- **Grant Funding** – Work to identify, obtain and apply for grant opportunities that meet the Borough’s specific needs.
- **Cedar Street/Moretti Parklet** – Coordinate with the Parklet Sub-Committee, DCNR, DCRPC 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, work with these entities to identify and obtain grant funding opportunities specific to this project.
- **Sanitary Sewer Projects** – The replacement of the sanitary conveyance system carrying Borough sewer through Cheltenham Township and on to the Philadelphia waste water treatment plant began in late 2017. The Borough’s portion of the repair is approximately one and a half (1.5) million dollars. In preparation for this project Jenkintown Borough commissioned a sewer rate study and set the sewer rate so that the cost of financing this project would be accounted for. The additional funds realized by these actions appear to be adequate to cover the projected construction costs. In 2017, the first payment of \$210,000 was made for construction costs associated with this project. The Borough will be bidding this borrowing to obtain the lowest possible interest rate and costs. The importance of the installation of this conveyance can not be overstated. The Borough has been under strict regulatory control by the PaDEP as it applies to sanitary sewer flow and connections. Installation of this conveyance system and continued repairs of Borough owned sewer mains will reduce and eventually eliminate the strict controls imposed by the PaDEP.
- **Joint Municipal Partnerships** – Negotiate cooperative projects with neighboring municipalities in order to continue stormwater, sewer, paving and traffic/street lighting projects at a cost savings to the Borough tax payers.
- **Infrastructure Upgrades** – Complete the PECO utility pole project, coordinate efforts with Aqua Pennsylvania to install new water mains on Washington lane closing the loop with completed water main upgrades, complete the PECO gas main installation on the East side of town. The 2018 Borough paving project and storm water inlet replacements / repairs.
- **Street Sign Replacement** – Continue the Borough wide street sign replacement program with high reflectivity signage.
- **JSD** – Remain committed to fostering our partnership with the school community and to coordinating efforts when and where possible.
- **Commercial Growth** – Continue efforts to welcome businesses into the borough and to administer Council’s policy of consciously balancing a business friendly atmosphere while insuring the required codes and laws are followed.
- **Capital Plan** – Establish a formal plan for repair and replacement of Borough owned assets.

**2018 – GOALS
(Continued)**

- **Community Well-Being** – Continue administering Council’s policies in order to ensure that Jenkintown Borough continues to be an inclusive, safe, family-friendly desirable community to live.

2018 total assessed valuation, provided by Montgomery County is \$286,425,959. The tax millage is allocated as follows, based on a 98% collection rate:

General Fund	4.530 mills	\$1,246,128
Street Light Fund	0.202 mills	\$55,567
Fire Protection	0.600 mills	\$165,050
Fire Apparatus	0.450 mills	\$123,788
Library	0.826 mills	\$227,219
Street Tax	0.265 mills	\$72,897
Debt Service	0.880 mills	\$242,073
Total Real Estate Tax millage	7.753 mills	\$2,132,722

01 GENERAL FUND

PROPOSED 2018 BUDGET:	Revenue: \$3,694,828	Expense: \$4,008,966
PROJECTED 2017 FINAL BUDGET:	Revenue: \$3,573,749	Expense: \$3,776,858
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$121,079	Expense: [\$232,108]

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 2018 budgeted fund balance is estimated at \$361,028 or 9.8% of the 2018 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

PROPOSED 2018 BUDGET:	Revenue: \$69,467	Expense: \$66,847
PROJECTED 2017 FINAL BUDGET:	Revenue: \$164,964	Expense: \$191,787
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: (\$95,498)	Expense: \$124,940

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.

CURRENT FUND STATUS - The 2018 budgeted fund balance is estimated at \$12,806 or 18.4% of the 2018 budget revenues.

03 FIRE PROTECTION FUND

PROPOSED 2018 BUDGET:	Revenue: \$169,225	Expense: \$170,650
PROJECTED 2017 FINAL BUDGET:	Revenue: \$167,497	Expense: \$161,908
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$1,728	Expense: [\$8,742]

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 2018 budgeted fund balance is estimated at \$22,756 or 13.4% of the 2018 budget revenues.

04 FIRE APPARATUS FUND

PROPOSED 2018 BUDGET:	Revenue: \$129,288	Expense: \$0
PROJECTED 2017 FINAL BUDGET:	Revenue: \$134,574	Expense: \$0
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: (\$5,286)	Expense: \$0

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 2018 is \$933,669. The next projected equipment purchase, estimated to be \$1.2 million is projected to take place in 2019.

05 LIBRARY FUND

PROPOSED 2018 BUDGET:	Revenue: \$232,359	Expense: \$232,359
PROJECTED 2017 FINAL BUDGET:	Revenue: \$233,002	Expense: \$237,678
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: (\$643)	Expense: \$5,319

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 2018.

08 SEWER FUND

PROPOSED 2018 BUDGET:	Revenue: \$1,740,036	Expense: \$1,418,969
PROJECTED 2017 FINAL BUDGET:	Revenue: \$404,487	Expense: \$560,416
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$1,335,549	Expense: (\$858,553)

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 sewer fees have been previously adjusted to cover 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 2018 budgeted fund balance is estimated at \$781,848 or 44.9% of the 2018 budget revenues.

09 SOLID WASTE COLLECTION FUND

PROPOSED 2018 BUDGET:	Revenue: \$339,884	Expense: \$330,942
PROJECTED 2017 FINAL BUDGET:	Revenue: \$272,793	Expense: \$304,242
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$67,091	Expense: (\$26,699)

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 2020. The waste had been taken to the Montgomery County Waste Authority for disposal. The cost for the recently bid services are greater than the previous costs forcing an increase in collection fees to cover those increased expenses.

CURRENT FUND STATUS – There is no planned increase to the rate payer at this time. The 2018 budgeted fund balance is estimated at \$12,651 or 3.7% of the 2018 budget revenues.

18 STREET TAX FUND

PROPOSED 2018 BUDGET:	Revenue: \$75,497	Expense: \$271,214
PROJECTED 2017 FINAL BUDGET:	Revenue: \$189,553	Expense: \$195,137
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: (\$114,056)	Expense: (\$76,077)

FUND FUNCTION - The Street Tax Fund (18) receives revenue from dedicated tax millage. In 2018, the paving costs will come from a combination of this fund and shared costs with PECO the Borough's utility provider and the Liquid Fuel Fund.

CURRENT FUND STATUS - The 2018 budgeted fund balance is estimated at \$85,555 or 113.3% of the 2018 budget revenues.

20 DEBT SERVICE FUND

PROPOSED 2018 BUDGET:	Revenue: \$248,873	Expense: \$244,996
PROJECTED 2017 FINAL BUDGET:	Revenue: \$248,947	Expense: \$248,671
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: [\$73]	Expense: \$3,675

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. At the time of this report the outstanding balance due on the General Obligation Note is \$2,352,103.00.

CURRENT FUND STATUS - The projected total revenue and expense is balanced in this fund for 2018.

31 CAPITAL PROJECTS

PROPOSED 2018 BUDGET:	Revenue: \$1,260,811	Expense: \$1,519,613
PROJECTED 2017 FINAL BUDGET:	Revenue: \$11,373	Expense: \$164,752
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$1,249,437	Expense: (\$1,354,859)

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 2018 budgeted fund balance is estimated at \$37,751 or 3.0% of the 2018 budget revenues.

35 HIGHWAY/LIQUID FUELS FUND

PROPOSED 2018 BUDGET:	Revenue: \$119,743	Expense: \$120,034
PROJECTED 2017 FINAL BUDGET:	Revenue: \$116,260	Expense: \$118,925
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$3,483	Expense: [\$1,109]

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. In 2018 \$50,000 will come this fund as well as \$30,000 for Road salt.

CURRENT FUND STATUS - The 2018 budgeted fund balance is estimated at \$94,940 or 79.3% of the 2018 budget revenues.

60 POLICE PENSION FUND

PROPOSED 2018 BUDGET:	Revenue: \$333,349	Expense: \$360,197
PROJECTED 2017 FINAL BUDGET:	Revenue: \$753,299	Expense: \$349,014
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: [\$419,950]	Expense: [\$11,182]

65 NON-UNIFORMED EMPLOYEE PENSION FUND

PROPOSED 2018 BUDGET:	Revenue: \$89,136	Expense: \$30,981
PROJECTED 2017 FINAL BUDGET:	Revenue: \$132,323	Expense: \$40,845
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: [\$41,186]	Expense: \$9,865

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 2018 budgeted fund balance is estimated at \$4,709,634 for the police and \$736,723 for the non-uniform.

95 POLICE DONATION FUND

PROPOSED 2018 BUDGET:	Revenue: \$2,525	Expense: \$4,500
PROJECTED 2017 FINAL BUDGET:	Revenue: \$1,862	Expense: \$1,398
CHANGE OVER 2017 PROJECTED FINAL:	Revenue: \$663	Expense: (\$3,102)

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 2018 budgeted fund balance is estimated at \$1,943

Appendix A

2018 Real Estate Taxes

Jenkintown Borough
Schedule A

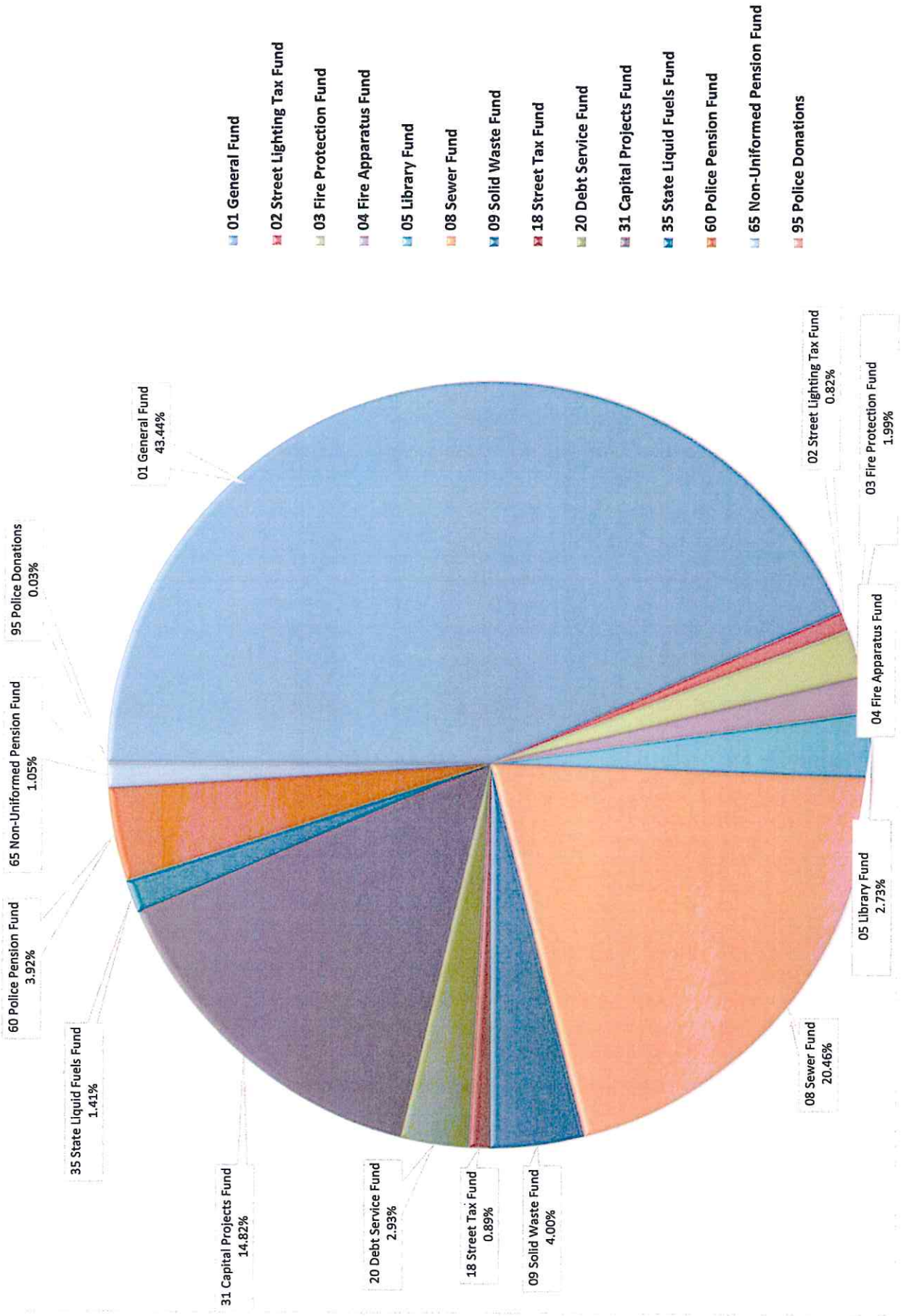
Estimated Income from Real Estate Tax

	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
2018 Assessment from the County report dated 11/9/17	286,425,959	286,425,959	286,425,959	286,425,959	286,425,959	286,425,959	286,425,959
Less 2% Allowance for Appeals & Adjustments	(5,728,519)	(5,728,519)	(5,728,519)	(5,728,519)	(5,728,519)	(5,728,519)	(5,728,519)
Adjusted Assessment Balance	280,697,440	280,697,440	280,697,440	280,697,440	280,697,440	280,697,440	280,697,440
2018 Tax Millage (unchanged)	4.530	0.202	0.600	0.450	0.826	0.265	0.880
Estimated Gross Income Before Discount	1,271,559	56,701	168,418	126,314	231,856	74,385	247,014
Less 2% discount	(25,431)	(1,134)	(3,368)	(2,526)	(4,637)	(1,488)	(4,940)
Tax Revenue Available for Appropriation - 2018	1,246,128	55,567	165,050	123,788	227,219	72,897	242,073

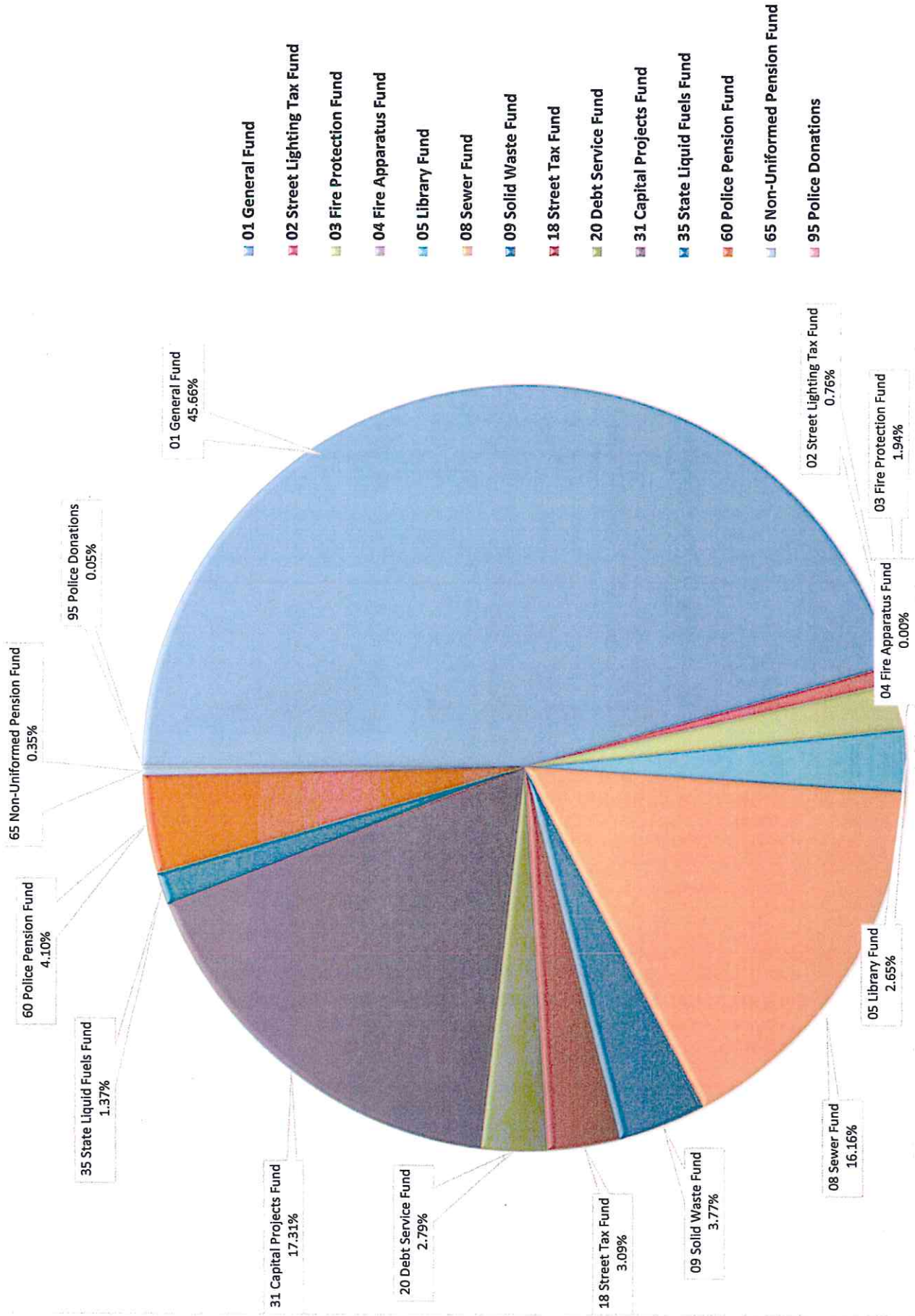
Appendix B

2018 Budget Charts and Graphs

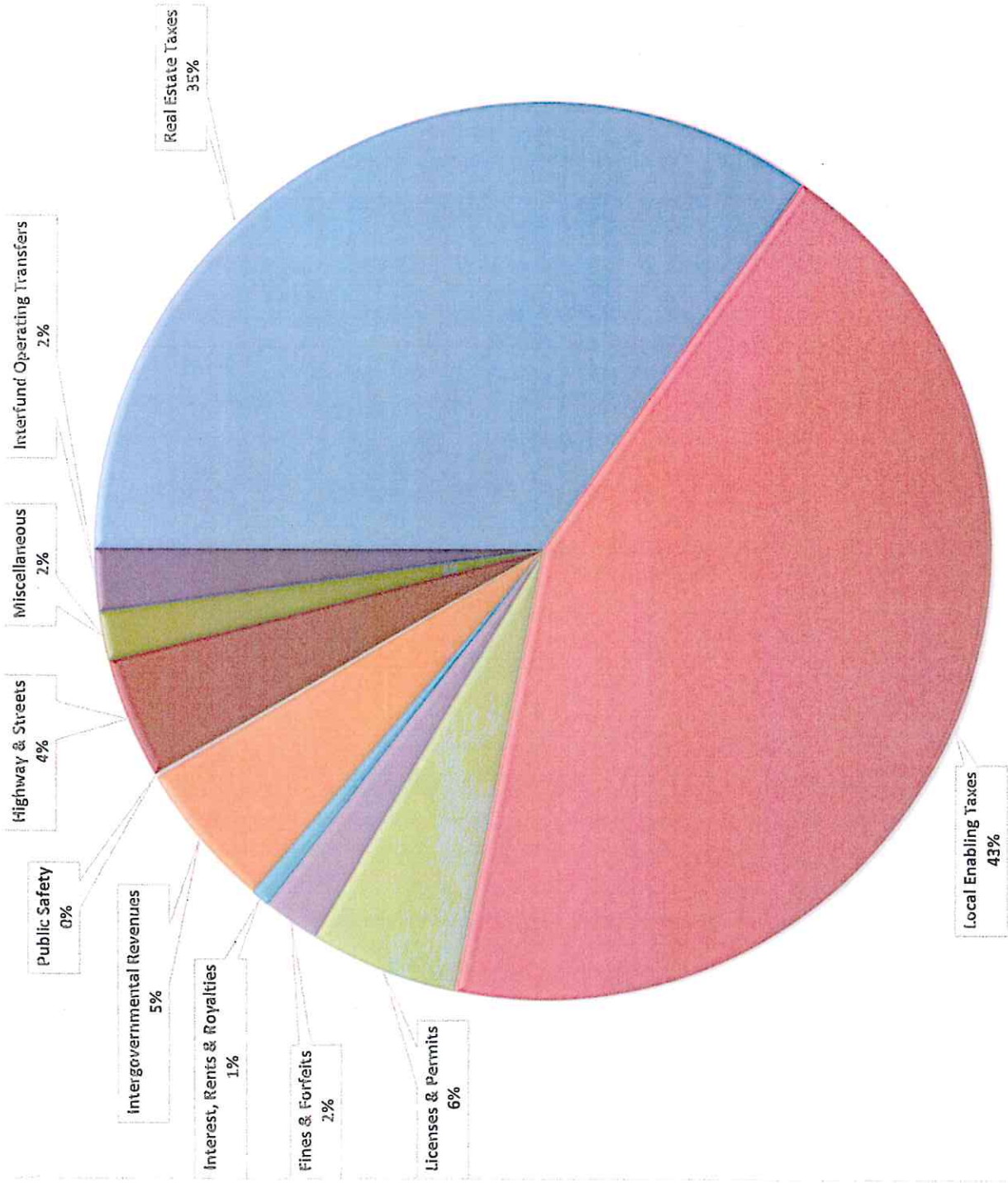
2018 Budget - Revenue



2018 Budget - Expenditures

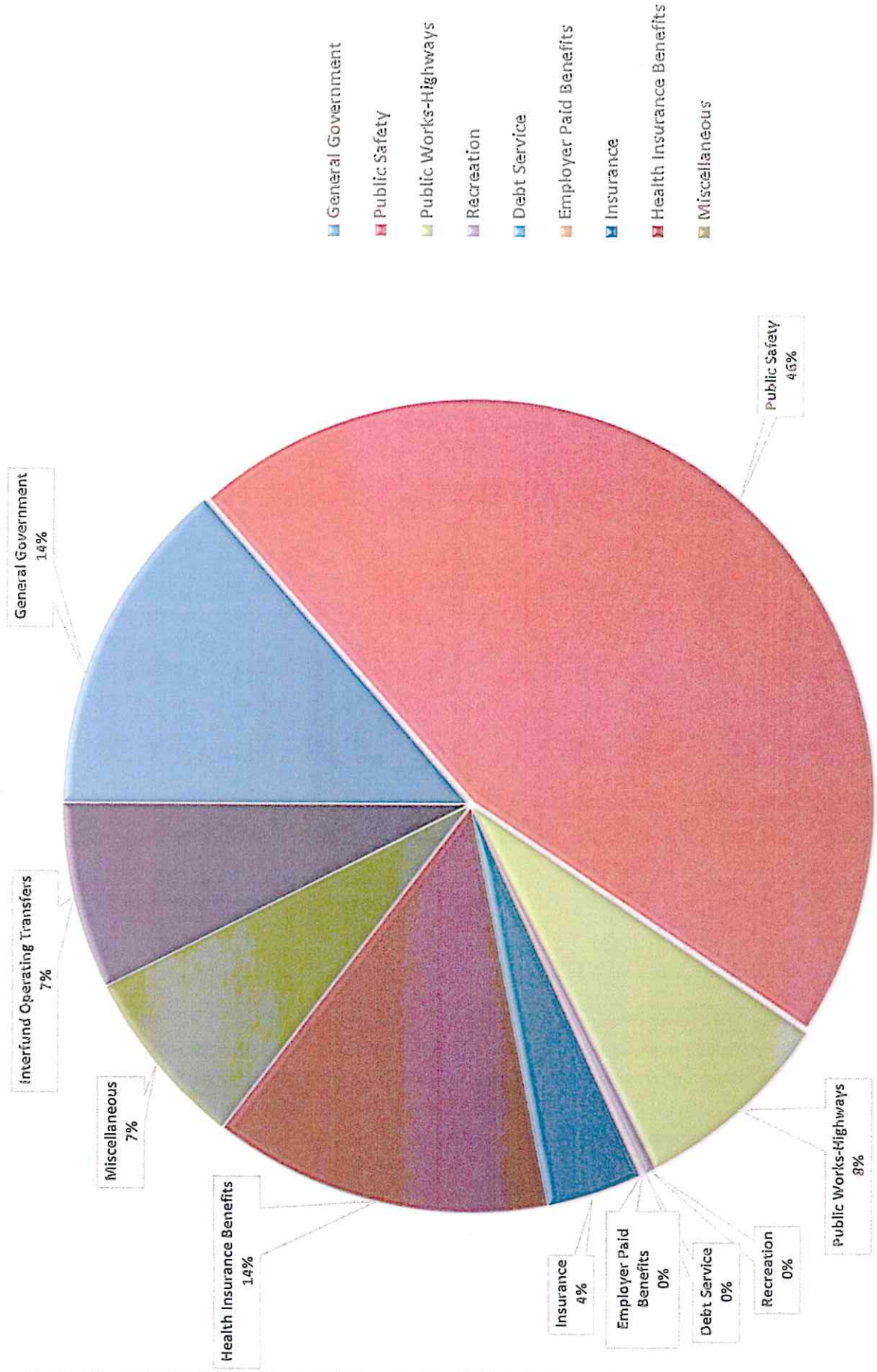


2018 Budget - General Fund Revenue

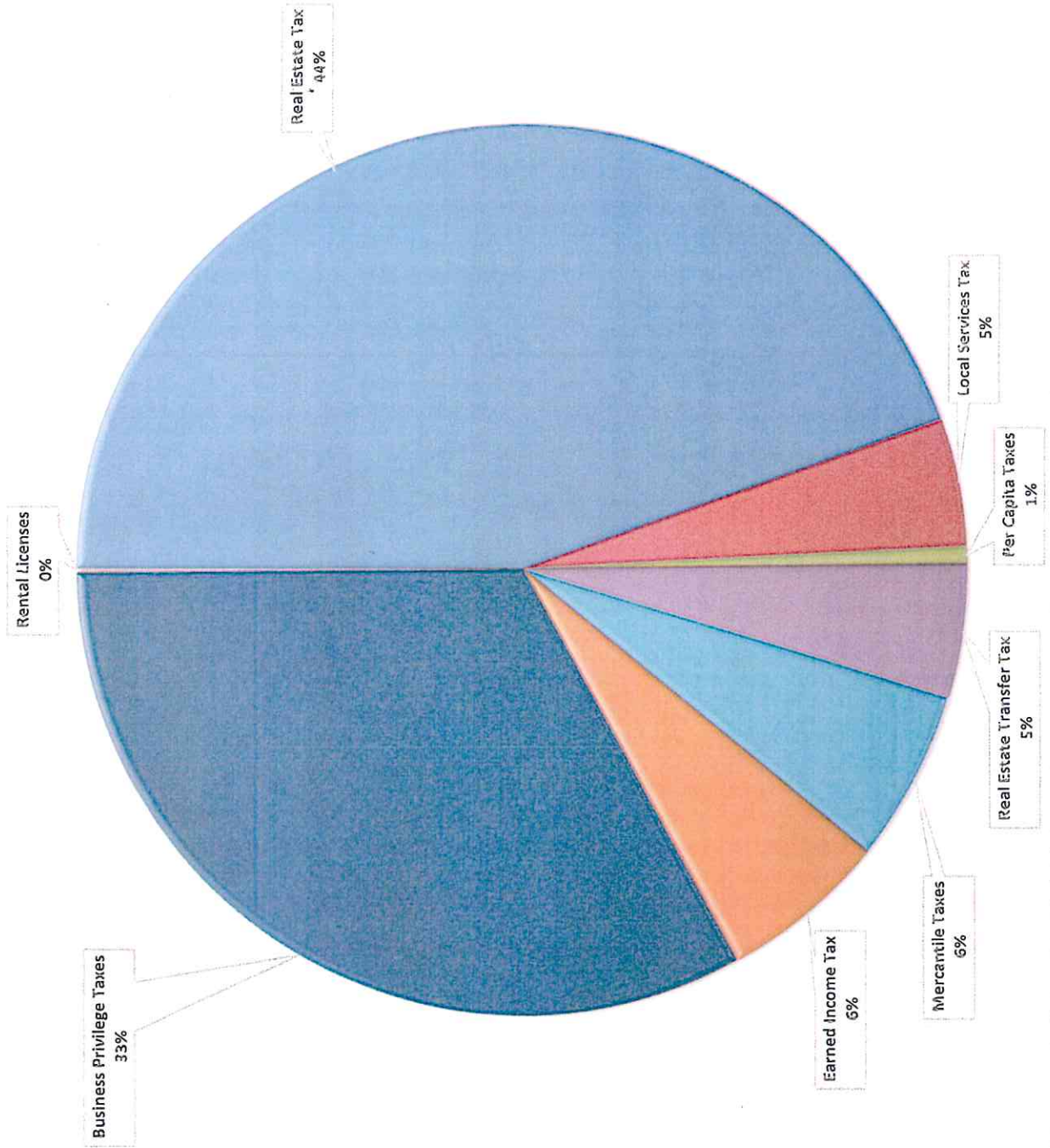


- Real Estate Taxes
- Local Enabling Taxes
- Licenses & Permits
- Fines & Forfeits
- Interest, Rents & Royalties
- Intergovernmental Revenues
- Public Safety
- Highway & Streets
- Miscellaneous

2018 Budget - General Fund Expenditures



2018 General Fund - Tax Revenue



Appendix C

2018 Summary by Fund

Jenkintown Borough
2018 Final Budget

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year end Projection	2018 Budget	Increase/(Decrease) from 2017 Budget	%Change from 2017 Budget
REVENUE								
01 General Fund	4,120,969	4,050,399	3,927,715	3,535,485	3,573,749	3,694,828	159,343	4.51%
02 Street Lighting Tax Fund	57,593	58,549	57,732	57,672	164,964	69,467	11,794	20.45%
03 Fire Protection Fund	125,311	178,926	125,521	168,336	167,497	169,225	889	0.53%
04 Fire Equipment Reserve	164,712	87,917	129,104	127,946	134,574	129,288	1,342	1.05%
05 Library Fund	235,292	238,428	235,470	233,200	233,002	232,359	(841)	-0.36%
08 Sewer Fund	417,585	428,930	459,291	449,500	404,487	1,740,036	1,290,536	287.10%
09 Solid Waste Collection Fund	271,168	316,428	265,798	286,500	272,793	339,884	53,384	18.63%
18 Street Tax Fund	122,578	423,470	76,762	125,767	189,553	75,497	(50,270)	-39.97%
20 Debt Service Fund	243,540	3,040,414	251,448	248,469	248,947	248,873	404	0.16%
31 Capital Projects Fund	195,868	65,677	116,380	859,828	11,373	1,260,811	400,982	46.64%
35 Highway/Liquid Fuels Tax Fund	86,021	512,939	110,998	113,612	116,260	119,743	6,131	5.40%
60 Police Pension Fund	411,280	794,293	514,149	301,756	753,299	333,349	31,593	10.47%
65 Non-Uniformed Pension Fund	57,698	46,684	111,137	86,570	132,323	89,136	2,566	2.96%
95 Police Donations	32,957	11,445	3,579	2,525	1,862	2,525	-	0.00%
TOTAL ALL FUNDS	6,542,572	10,254,498	6,385,085	6,597,166	6,404,682	8,505,022	1,907,856	18.61%
EXPENDITURES								
01 General Fund	3,882,470	4,277,903	3,804,704	3,859,462	3,776,858	4,008,966	149,503	3.87%
02 Street Lighting Tax Fund	58,682	59,838	80,440	76,400	191,787	66,847	(9,553)	-12.50%
03 Fire Protection Fund	223,963	149,184	157,963	159,570	161,908	170,650	11,080	6.94%
04 Fire Apparatus Fund	-	-	533	-	-	-	-	-
05 Library Fund	234,334	231,000	240,739	234,823	237,678	232,359	(2,464)	-1.05%
08 Sewer Fund	347,666	337,264	269,268	566,577	560,416	1,418,969	852,392	150.45%
09 Solid Waste Collection Fund	313,639	300,271	296,251	314,060	304,242	330,942	16,882	5.38%
18 Street Tax Fund	128,183	103,935	174,445	231,000	195,137	271,214	40,214	17.41%
20 Debt Service Fund	243,394	2,929,652	232,389	248,671	248,671	244,996	(3,675)	-1.48%
31 Capital Projects Fund	70,045	208,296	136,944	971,074	164,752	1,519,611	548,537	56.49%
35 Highway/Liquid Fuels Tax Fund	104,943	63,276	503,234	130,034	118,925	120,034	(10,000)	-7.69%
60 Police Pension Fund	208,283	386,277	457,718	360,197	349,014	360,197	-	0.00%
65 Non-Uniformed Pension Fund	49,186	35,151	43,161	30,831	40,845	30,981	150	0.49%
95 Police Donations	14,542	6,285	25,698	4,500	1,398	4,500	-	0.00%
TOTAL ALL FUNDS	5,879,330	9,088,333	6,423,487	7,187,199	6,351,631	8,780,263	1,593,064	17.53%
EXCESS/DEFICIT REVENUE OVER EXPENDITURES	663,241	1,166,165	(38,402)	(590,033)	53,051	(275,242)		

Appendix D

2018 General Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference	
Beginning Fund Balance		744,268	982,766	755,262	783,610	878,273	675,165	(108,445)	(203,108)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	01-301-010	1,252,988	1,258,256	1,252,473	1,250,738	1,235,629	1,246,128	(4,610)	10,499	
Real Estate-Prior	01-301-020	3,600	18,636	2,361	4,000	4,641	5,000	25,000	359	
Real Estate-Delinquent	01-301-030	38,638	40,181	35,639	25,000	36,745	33,000	8,000	(3,745)	
Total:		1,295,226	1,317,073	1,290,474	1,279,738	1,277,015	1,284,128	4,390	7,113	
Act 511 Taxes										
Local Services Tax	01-310-000	149,103	165,265	133,369	135,000	135,082	135,000	-	(82)	
Per Capita Taxes-Current	01-310-010	16,990	17,093	19,452	19,000	17,052	17,500	(1,500)	448	
Per Capita Taxes-Prior Year	01-310-020	-	60	340	-	300	500	500	200	
Real Estate Transfer Tax	01-310-100	99,994	97,101	149,202	98,000	134,339	140,000	42,000	5,661	
Mercantile Taxes	01-310-300	152,737	174,187	176,120	172,000	188,387	180,000	8,000	(8,387)	
Earned Income Tax-non-resident	01-310-700	289,666	267,423	181,310	190,000	171,158	175,000	(15,000)	3,842	
Business Privilege Taxes	01-310-800	1,132,336	1,253,526	1,025,099	975,000	895,368	950,000	(25,000)	54,632	
Rental Licenses	01-310-900	2,675	7,600	4,700	4,000	4,925	4,500	500	(425)	
Total:		1,843,501	1,982,255	1,689,592	1,593,000	1,546,611	1,602,500	9,500	55,889	
Licenses & Permits										
Liquor Licenses	01-320-010	1,450	1,450	1,250	1,450	1,250	1,250	(200)	-	
Building Permits	01-320-020	41,307	86,694	67,508	46,000	42,180	50,000	4,000	7,821	
Plumbing Permits	01-320-030	5,790	6,337	11,545	6,000	4,545	6,000	-	1,455	
Street Encr. Permits	01-320-040	41,405	9,436	13,040	15,000	20,100	10,000	(5,000)	(10,100)	
Zoning/Land Development	01-320-050	7,025	5,550	5,879	3,500	7,185	6,000	2,500	(1,185)	
Parking Permits	01-320-070	12,040	15,980	10,920	8,500	16,070	16,000	7,500	(70)	
Other Licenses/Permits	01-320-100	16,666	14,169	13,495	12,000	6,780	10,000	(2,000)	3,220	
Cable TV Fees	01-320-120	78,859	84,031	90,208	88,000	96,398	100,000	12,000	3,602	
Tree Permits	01-320-150	50	500	50	50	-	50	-	50	
Total:		205,428	224,147	213,845	180,500	194,507	199,300	18,800	4,793	
									2.5%	

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>Fines & Forfeits</u>									
Vehicle Code D.J.	01-330-010	24,772	42,196	35,828	30,000	31,208	32,000	2,000	792
Parking/Borough	01-330-020	34,913	39,954	36,608	32,000	32,905	35,000	3,000	2,095
Non-Traffic Fines	01-330-030	15,805	2,112	6,022	6,000	4,380	6,000	-	1,620
Share State Police	01-330-040	1,089	1,965	1,712	1,500	1,098	1,500	-	402
Total:		76,579	86,226	80,169	69,500	69,591	74,500	5,000	4,909
<u>Interest, Rents & Royalties</u>									
Interest Income	01-341-000	1,442	3,638	3,734	3,000	4,213	4,000	1,000	(213)
Property Rent	01-342-000	15,600	16,661	16,651	34,800	20,743	22,800	(12,000)	2,057
Total:		17,042	20,299	20,385	37,800	24,956	26,800	(11,000)	1,844
<u>Intergovernmental Revenues</u>									
Police grants	01-351-020	-	-	-	-	-	7,000	-	7,000
Snow Contract State	01-354-050	1,674	1,981	1,483	1,467	1,856	1,850	383	(6)
PUC Realty Tax	01-355-010	4,938	3,652	4,646	4,600	3,966	4,000	(600)	34
State Funding	01-355-050	127,798	133,308	144,363	140,000	160,589	150,000	10,000	(10,589)
Foreign Fire Insurance Tax	01-355-070	37,580	35,560	35,238	35,000	31,709	32,000	(3,000)	291
Total:		171,990	174,502	185,731	181,067	198,121	194,850	13,783	(3,271)
<u>Public Safety</u>									
Reports/Copies	01-362-011	3,825	4,023	4,317	4,100	3,581	4,000	(100)	419
Total:		3,825	4,023	4,317	4,100	3,581	4,000	(100)	419
<u>Highway & Streets</u>									
Parking Meter	01-363-200	100,010	101,348	99,312	92,000	111,758	160,000	68,000	48,242
Total:		100,010	101,348	99,312	92,000	111,758	160,000	68,000	48,242
<u>Escrows</u>									
Escrow Deposits	01-370-050	-	5,000	1,500	3,000	15,174	3,000	-	(12,174)
Total:		-	5,000	1,500	3,000	15,174	3,000	-	(12,174)
									43.2%
									43.2%
									0.0%
									0.0%

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Miscellaneous									
Civil Service Exam Fees	01-389-010	-	1,700	-	2,000	-	1,000	(1,000)	1,000
Crossing Guard Refunds	01-389-020	13,672	16,033	15,270	17,280	16,188	20,250	2,970	4,062
Police OT reimbursement	01-389-025	12,076	48,482	15,175	10,000	7,843	7,500	(2,500)	(343)
Rec Board Revenue	01-389-029	3,188	1,015	615	1,000	1,310	1,000	-	(310)
Other Receipts	01-389-030	1,675	12,242	863	1,000	29,303	5,000	4,000	(24,303)
Refund of PY	01-389-031	476	5,192	6,937	5,000	9,169	7,500	2,500	(1,669)
Insurance Recoveries	01-389-060	9,781	17,361	20,030	15,000	38,621	20,000	5,000	(18,621)
Total:		40,867	102,026	58,890	51,280	102,434	62,250	10,970	(40,184)
Interfund Operating Transfers									
Street Light	01-392-020	-	-	-	-	-	-	-	-
Sewer Rent	01-392-080	10,000	10,000	10,000	20,000	20,000	40,000	20,000	20,000
Solid Waste	01-392-090	23,500	23,500	23,500	23,500	10,000	23,500	-	13,500
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-
Street Tax	01-392-910	-	-	-	-	-	20,000	20,000	20,000
Total:		33,500	33,500	33,500	43,500	30,000	83,500	40,000	53,500
Other Financing Sources									
Proceeds from Lease	01-393-300	-	-	-	-	-	-	-	-
2016 433-435 Proceeds	01-393-400	-	-	250,000	-	-	-	-	-
Proceeds from TRAN	01-394-100	333,000	-	-	-	-	-	-	-
Total:		333,000	-	250,000	-	-	-	-	-
TOTAL REVENUES		4,120,969	4,050,399	3,927,715	3,535,485	3,573,749	3,694,828	159,343	121,079
								4.5%	3.4%

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>EXPENDITURES:</u>									
<u>Legislative Body</u>									
Overtime	01-400-080	1,353	1,174	3,479	1,500	4,843	1,500	0.0%	(3,343)
Salary Staff	01-400-090	109,205	105,364	132,721	143,178	142,165	156,991	13,813	14,826
Salary PT Staff	01-400-091	7,028	12,554	-	-	-	-	-	-
Materials/Supplies	01-400-100	3,842	4,391	3,220	4,000	4,526	4,000	0.0%	(526)
General Expenses	01-400-200	7,766	4,760	4,591	4,500	5,416	5,000	11.1%	(416)
Advertising	01-400-210	5,842	12,830	3,354	7,000	11,615	7,000	0.0%	(4,615)
Printing	01-400-211	3,243	3,253	2,576	3,200	3,698	3,200	0.0%	(498)
Postage	01-400-212	5,068	5,046	4,285	5,000	5,189	5,000	0.0%	(189)
Insurance/Bonding	01-400-220	888	888	616	900	888	900	0.0%	12
Accounting & Auditing Services	01-400-280	41,040	50,976	56,075	30,000	16,970	27,300	(2,700)	10,330
Legal Services	01-400-290	95,418	75,603	70,468	75,000	92,132	80,000	5,000	(12,132)
Telephone expense	01-400-300	12,130	12,905	12,114	12,000	11,930	12,000	-	70
Payroll Service	01-400-310	2,956	2,261	2,878	3,000	2,866	3,000	-	134
Transportation	01-400-330	-	-	335	1,000	90	250	(750)	160
Maintenance/Repair	01-400-400	-	-	-	500	-	500	-	500
Equipment Purchase/lease	01-400-700	2,227	2,457	1,175	2,000	400	2,000	-	1,600
Trainings, Conferences, Dues	01-400-750	8,398	12,201	8,143	9,000	4,544	8,000	(1,000)	3,456
Codification	01-400-800	6,663	1,368	3,763	3,500	75	3,500	-	3,425
Total:		313,067	308,031	309,793	305,278	307,345	320,141	14,863	12,796
<u>Executive</u>									
Salary-Manager	01-401-060	85,000	93,462	93,500	115,000	114,173	118,450	3,450	4,277
Total:		85,000	93,462	93,500	115,000	114,173	118,450	3,450	4,277
<u>Tax Collection</u>									
Salary Tax Collector	01-403-020	11,125	11,125	11,125	11,125	11,123	11,125	-	2
Materials & Supplies	01-403-100	1,039	414	616	500	1,081	1,000	500	(81)
Tax Forms	01-403-200	1,398	1,596	982	1,200	602	1,000	(200)	398
Postage	01-403-210	1,917	712	1,196	1,000	1,384	1,500	500	116
Tax Collectors Bond	01-403-220	1,222	-	-	-	-	1,500	1,500	1,500
Local Enabling Tax Commission	01-403-310	33,024	34,752	29,279	32,000	23,403	26,000	(6,000)	2,597
Total:		49,725	48,599	43,198	45,825	37,593	42,125	(3,700)	4,532

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Information Technology									
Equipment and Supplies	01-407-100	483	1,111	720	1,600	1,413	1,600	-	187
Maint and Support	01-407-110	7,351	14,746	14,283	14,000	18,700	14,000	-	(4,700)
Software	01-407-200	1,000	29,400	2,500	5,000	2,500	3,000	(2,000)	500
Website	01-407-210	221	4,386	3,600	5,000	4,478	5,000	-	522
	Total:	9,055	49,644	21,103	25,600	27,090	23,600	(2,000)	(3,490)
Building & Plants									
Materials & Supplies	01-409-100	4,297	1,496	3,091	3,200	1,581	2,500	(700)	919
Utilities	01-409-110	19,403	18,049	17,329	18,000	19,462	20,000	2,000	538
Real Estate Taxes	01-409-120	7,556	7,668	7,883	12,600	8,177	8,250	(4,350)	73
Contract Service	01-409-300	1,077	1,127	1,802	2,000	1,227	1,500	(500)	273
Maintenance/Repairs	01-409-400	9,751	14,522	4,102	5,000	3,646	5,000	-	1,354
Janitorial Service	01-409-450	1,121	303	1,399	-	-	-	-	-
Equipment Purchase	01-409-700	2,470	11,644	11,512	8,000	9,501	2,500	(5,500)	(7,001)
	Total:	45,676	54,808	47,118	48,800	43,595	39,750	(9,050)	(3,845)
Police									
Chief	01-410-010	85,746	89,196	92,318	97,500	97,301	100,425	2,925	3,124
Sergeants	01-410-020	317,227	339,656	315,001	238,621	183,469	369,805	131,184	186,337
Legal-Labor Counsel	01-410-029	1,453	14,860	19,985	5,000	4,136	5,000	-	865
Patrolmen	01-410-030	575,894	588,614	630,136	796,735	820,013	753,323	(43,412)	(66,690)
Crossing Guards	01-410-040	28,956	31,731	30,906	34,560	32,424	40,500	5,940	8,076
Parking Enforcement	01-410-050	26,476	25,931	22,345	29,702	30,246	30,593	891	348
Part-time Patrolmen	01-410-060	62,241	75,049	86,716	50,000	19,665	50,000	-	30,335
Clerk	01-410-070	34,674	35,360	36,140	37,157	37,113	38,271	1,115	1,159
Overtime	01-410-080	81,895	79,810	57,179	45,000	111,743	70,000	25,000	(41,743)
OIC	01-410-081	11,726	11,706	15,895	10,000	26,331	10,000	-	(16,331)
School - tuition reimbursement	01-410-082	325	-	891	3,000	-	3,000	-	3,000
Materials/Supplies	01-410-100	246	488	-	150	-	150	-	150
Uniforms	01-410-120	13,828	12,238	12,843	16,000	13,040	16,000	-	2,960
Range Equipment/Supplies	01-410-121	5,475	4,530	7,047	8,000	4,085	8,000	-	3,915
General Expenses	01-410-122	8,162	9,889	9,946	9,550	11,695	11,000	1,450	(695)
Training	01-410-123	3,919	3,789	4,698	5,000	3,315	5,000	-	1,685
Equipment Repair/Maint	01-410-124	4,795	3,727	6,557	6,000	3,850	6,000	-	2,150
Police Equipment Purchase	01-410-125	7,678	8,186	9,465	10,000	10,086	10,000	-	(86)
Radio Expense	01-410-126	7,007	9,308	16,750	16,560	18,193	17,000	440	(1,193)

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Maint/Repairs-Vehicles	01-410-127	18,221	16,589	24,966	12,000	23,718	12,000	-	(11,718)
Operating Expense	01-410-128	33,258	22,566	19,067	25,000	22,245	25,000	-	2,755
New Patrol Vehicle	01-410-130	-	38,816	-	20,000	20,000	9,600	(10,400)	(10,400)
PD VESTS	01-410-131	-	-	-	-	-	14,000	14,000	14,000
Technology	01-410-140	6,000	13,950	9,994	-	-	5,000	5,000	5,000
Contract Option	01-410-181	88,227	45,848	99,556	60,000	50,000	50,000	(10,000)	-
Longevity	01-410-182	12,500	12,000	18,942	15,981	15,881	17,281	1,300	1,400
Re-Accreditation	01-410-183	4,883	3,183	6,795	8,000	5,789	8,000	-	2,212
Total:	01-410-183	1,440,813	1,497,019	1,554,137	1,559,516	1,564,337	1,684,949	125,433	120,612
Fire									
Firemen Relief Contribution	01-411-540	37,580	35,560	35,238	35,000	31,709	32,000	(3,000)	291
Total:	01-411-540	37,580	35,560	35,238	35,000	31,709	32,000	(3,000)	291
Planning & Zoning									
Salary-Code Enforce. & Fire Marshall	01-414-010	54,000	49,807	-	70,400	12,300	30,000	(40,400)	17,700
Permit Refunds	01-414-020	346	-	44	200	60	200	-	200
Materials/Supplies	01-414-100	369	636	60	500	2,697	5,000	-	440
Engineering	01-414-240	718	5,175	10,186	5,000	13,015	10,000	10,000	2,303
Engineering fees - to be reimbursed	01-414-242								(3,015)
Court Recorder	01-414-250	294	3,235	255	1,200	5,138	2,500	1,300	(2,638)
Legal-ZHB	01-414-290	1,349	11,232	6,088	6,000	11,339	10,000	4,000	(1,339)
Legal Zoning & Planning	01-414-300	1,808	-	2,639	5,000	925	3,000	(2,000)	2,076
Contract Services	01-414-400	1,920	30,289	63,882	71,500	56,607	72,554	1,054	15,948
Code Enforcement Training	01-414-403	460	1,023	981	1,000	1,730	2,000	1,000	270
Planning Commission	01-414-900	-	-	-	250	-	250	-	250
Total:	01-414-900	62,195	101,398	84,135	161,050	103,810	136,004	(25,046)	32,194
Health									
Pest Control	01-421-410	150	250	200	200	150	200	-	50
Total:	01-421-410	150	250	200	200	150	200	-	50
Leaf Disposal									
Leaf Disposal	01-427-370	-	24,000	12,000	14,000	14,000	14,000	-	-
Total:	01-427-370	-	24,000	12,000	14,000	14,000	14,000	-	-

**Jenkintown Borough
2018 Final Budget: Fund 01-General**

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Public Works									
Salary-Street Crew	01-430-010	124,358	127,261	169,868	192,400	185,797	199,680	7,280	13,883
Overtime	01-430-020	13,334	12,686	15,166	11,000	13,093	12,000	1,000	(1,093)
Part-time Employee	01-430-030	10,635	10,660	4,835	6,916	6,852	7,124	208	272
Materials/Supplies	01-430-200	7,292	8,721	9,884	9,000	9,102	9,000	-	(102)
General expenses	01-430-210	1,188	2,996	1,119	1,500	1,629	1,500	-	(129)
Engineering	01-430-310	17,876	25,522	37,108	22,000	23,753	25,000	3,000	1,247
Radio System	01-430-320	36	-	-	500	-	500	-	500
Equipment Maint/Repair	01-430-400	18,881	15,948	18,276	17,500	22,078	15,500	(2,000)	(6,578)
Uniforms	01-430-440	1,859	2,554	1,548	2,000	1,927	2,000	-	73
Training DPW	01-430-450	1,353	1,795	539	1,500	1,026	1,500	-	474
Vehicle Operation	01-430-500	25,858	16,428	13,518	16,000	11,194	15,000	(1,000)	3,806
Equipment Purchase	01-430-700	4,837	9,357	6,936	8,500	4,050	6,500	(2,000)	2,450
Trees	01-430-840	1,298	1,500	1,000	750	1,084	750	-	(334)
Total:		228,805	235,428	279,796	289,566	281,585	296,054	6,488	14,469
Traffic Signals & Street Signs									
Traffic Signal Maint	01-433-200	12,658	4,971	8,183	8,000	4,834	5,000	(3,000)	166
Traffic Signal Elec.	01-433-210	5,831	5,073	5,137	4,765	4,817	4,765	-	(52)
Total:		18,489	10,044	13,320	12,765	9,650	9,765	(3,000)	115
Stormwater									
Stormwater Engineering	01-436-313	-	7,379	5,593	3,000	17,854	1,500	(1,500)	(16,354)
Storm Drainage	01-436-830	-	-	-	-	-	-	-	-
Total:		-	7,379	5,593	3,000	17,854	1,500	(1,500)	(16,354)
Parking Facilities									
Parking Lot Rental	01-445-200	-	-	4,558	4,000	3,843	4,000	-	157
Parking Meter and Lot Maint	01-445-210	7,772	23,911	10,459	9,000	10,901	10,000	1,000	(901)
JCA Funding	01-445-220	-	-	-	-	-	-	-	-
Town Square Project	01-445-230	964	2,436	894	2,000	1,599	2,000	-	401
Total:		8,736	26,347	15,911	15,000	16,343	16,000	1,000	(343)

Jenkintown Borough
2018 Final Budget: Fund 01-General

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Recreation									
Recreation Active (JYA)	01-452-220	7,500	7,500	7,500	8,500	8,500	9,500	1,000	1,000
Recreation Board Programs	01-452-230	2,959	2,988	4,378	2,475	1,560	2,500	25	940
Community Playground	01-452-300	-	134	4,500	1,500	1,500	1,500	-	-
Cedar Street Open Space	01-452-400			260,496	2,000	2,000	2,000	-	-
Total:		10,459	10,621	276,874	14,475	13,560	15,500	1,025	1,940
									14.3%
									7.1%
Civil/Military Celebrations									
Civil Service	01-457-200	1,928	1,456	1,303	500	-	-	(500)	-
Total:		1,928	1,456	1,303	500	-	-	(500)	-
									-100.0%
									-100.0%
Civic Celebrations									
Civic Activities	01-459-100	-	-	256	500	-	500	-	500
Total:		-	-	256	500	-	500	-	500
									0.0%
									0.0%
Debt Principal									
Capital Lease Principal	01-471-350	4,723	5,386	5,630	1,445	1,445	(1,445)	(1,445)	(1,445)
Tran Principal	01-471-600	333,000	-	-	-	-	-	-	-
Total:		337,723	5,386	5,630	1,445	1,445	-	(1,445)	(1,445)
									-100.0%
									-100.0%
Debt Interest									
Capital Lease Interest	01-472-350	611	433	189	10	10	(10)	(10)	(10)
Tran Interest	01-472-600	6,290	-	-	-	-	-	-	-
Total:		6,901	433	189	10	10	-	(10)	(10)
									-100.0%
									-100.0%
Employer Paid Benefits									
Unemployment Comp	01-485-100	24,340	22,309	15,269	16,701	14,862	8,910	(7,791)	(5,952)
Total:		24,340	22,309	15,269	16,701	14,862	8,910	(7,791)	(8,910)
									-46.7%
									-46.7%
Insurance									
Package Policy	01-486-200	57,865	67,102	61,837	66,308	94,490	70,210	3,902	(24,280)
Workman's Comp	01-486-210	93,328	65,090	72,145	72,281	67,827	72,642	361	4,815
Vehicle	01-486-220	-	-	-	-	-	-	-	-
Police Deductible	01-486-260	-	2,689	1,131	1,500	-	1,500	-	1,500
Insurance - Auto Repair	01-486-374		23,182	-	15,000	-	10,000	(5,000)	10,000
Total:		151,193	158,063	135,113	155,089	162,317	154,353	(737)	(7,965)
									-0.5%
									-4.9%

Jenkintown Borough
2018 Final Budget: Fund 01-General

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference		18 Bud v 17 Proj Difference	
<u>Employees Benefits</u>											
Social Security	01-487-000	57,992	59,363	63,055	75,899	66,857	78,751	2,852	3.8%	11,894	17.8%
Hosp/Major Medical - Uniform	01-487-030	206,720	205,771	250,486	254,328	265,180	284,460	30,132	11.8%	19,281	7.3%
Hosp/Major Medical - Non-uniform	01-487-031	111,432	111,444	105,372	126,547	106,119	107,153	(19,394)	-15.3%	1,034	1.0%
Health Savings Account	01-487-035	26,845	19,934	22,676	24,200	22,545	24,200	-	0.0%	1,656	7.3%
Life Insurance/AD&D	01-487-040	22,966	20,060	22,761	24,120	23,992	26,486	2,366	9.8%	2,494	10.4%
Dental	01-487-080	19,756	17,587	17,387	19,382	18,206	18,332	(1,051)	-5.4%	126	0.7%
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	1,500	3,000	4,000	3,500	3,500	4,000	500	14.3%	500	14.3%
Total:		447,210	437,159	485,737	527,976	506,398	543,382	15,406	2.9%	36,984	7.3%
<u>Reserve</u>											
Reserve	01-489-000	23,993	14,940	20,930	50,000	825	50,000	-	0.0%	49,175	5960.6%
Contingencies	01-489-300	250,000	559,533	-	30,000	8,686	30,000	-	0.0%	21,314	245.4%
Hiway Theatre Funding	01-489-301	5,000	5,000	10,000	8,000	8,000	10,000	2,000	25.0%	2,000	25.0%
Environmental Advisory Committee	01-489-312	1,000	2,500	2,850	5,000	4,794	5,000	-	0.0%	206	4.3%
Human Relations Commission	01-489-450	-	-	-	150	-	150	-	0.0%	150	-
First Responders donation	01-489-500	-	1,500	1,500	1,500	1,500	1,500	-	0.0%	-	0.0%
Total:		279,993	583,473	35,280	94,650	23,805	96,650	2,000	2.1%	72,845	306.0%
<u>ACT 511 Expenditures</u>											
Refunds of Prior Year Revenues	01-491-000	-	40	-	100	120	-	(100)	-100.0%	(120)	-100.0%
Mercantile Tax Collected-Sch	01-491-300	76,369	87,094	88,051	86,000	94,771	90,000	4,000	4.7%	(4,771)	-5.0%
Refunds of Prior Year Real Estate Tax	01-491-430	-	212	8,048	-	973	-	-	-	(973)	-100.0%
Refunds of Prior Year Act 511	01-491-440	28,023	6,594	13,994	104,000	161,947	100,000	(4,000)	-3.8%	(61,947)	-38.3%
Total:		104,392	93,939	110,093	190,100	257,810	190,000	(100)	-0.1%	(67,810)	-26.3%
<u>Operating Transfers</u>											
Police Pension MMO	01-492-010	124,608	154,029	154,269	168,363	168,363	194,171	25,808	15.3%	25,808	15.3%
Transfer to street tax	01-492-018	47,000	200,000	-	-	-	-	-	-	-	-
Non Uniform MMO	01-492-020	47,430	39,988	59,650	49,052	49,052	60,962	11,910	24.3%	11,910	24.3%
Transfer to Fire Protection	01-492-030	-	51,596	-	-	-	-	-	-	-	-
Transfer to capital projects	01-492-031	-	27,484	10,000	10,000	10,000	10,000	-	0.0%	-	0.0%
Total:		219,038	473,097	223,919	227,416	227,415	265,133	37,718	16.6%	37,718	16.6%

Jenkintown Borough
2018 Final Budget: Fund 01-General

Description	Budget Account	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
TOTAL EXPENDITURES		3,882,470	4,277,903	3,804,704	3,859,462	3,776,858	4,008,966	149,503	232,108
BEGINNING FUND BALANCE		744,268	982,766	755,262	783,610	878,273	675,165	(108,445)	(203,108)
PLUS REVENUE		4,120,969	4,050,399	3,927,715	3,535,485	3,573,749	3,694,828	159,343	121,079
LESS EXPENDITURES		(3,882,470)	(4,277,903)	(3,804,704)	(3,859,462)	(3,776,858)	(4,008,966)	(149,503)	(232,108)
ENDING FUND BALANCE		982,766	755,262	878,273	459,633	675,165	361,028	(98,605)	(314,137)
FUND BALANCE AS A PERCENTAGE OF REVENUE		23.8%	18.6%	22.4%	13.0%	18.9%	9.8%	-21.5%	-46.5%

Appendix E

2018 Street Light Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		62,095	61,006	59,717	38,414	37,009	10,186	(28,228)	(26,822)
REVENUES:									
Real Property Taxes									
Real Estate-Current	02-301-010	55,873	55,862	55,700	55,772	55,107	55,567	(206)	460
Real Estate-Prior	02-301-020	142	831	258	250	207	250	-	43
Real Estate-Delinquent	02-301-030	1,512	1,689	1,586	1,500	1,707	1,500	-	(207)
Total:		57,527	58,382	57,544	57,522	57,022	57,317	(206)	295
Interest Earnings									
Interest Income	02-341-000	65	167	189	150	123	150	-	27
Total:		65	167	189	150	123	150	-	27
Miscellaneous									
Insurance Recoveries	02-389-060								
Total:		-	-	-	-	-	12,000	12,000	12,000
Other Financing Sources									
Proceeds from Streetlight Progr	02-393-020					107,819			(107,819)
Total:		-	-	-	-	107,819	-	-	(107,819)
TOTAL REVENUES		57,593	58,549	57,732	57,672	164,964	69,467	11,794	(95,498)
								20.5%	-57.9%

**Jenkintown Borough
2018 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
EXPENDITURES:									
Street Lighting									
Street Lighting Electric	02-434-300	49,836	46,413	47,029	42,000	35,292	33,300	(8,700)	(1,992)
Jenkintown Sign Electric	02-434-310	103	156	434	400	144	400	-	256
Regional Streetlight Program					5,000	107,819	-	(5,000)	(107,819)
Streetscape Lights Maint	02-434-400	130	650	-	500	-	500	-	500
Leadom St Park Electric	02-434-401	2,259	1,062	1,107	1,000	766	1,000	-	234
Maintenance Parts & Supplies	02-434-450	6,355	11,558	31,870	27,500	41,884	14,000	(13,500)	(27,884)
Total:		58,682	59,838	80,440	76,400	185,905	49,200	(27,200)	(136,705)
Debt Principal									
Debt Principal-UNIVEST ST LGT	02-471-450	-	-	-	-	4,733	14,483	14,483	9,749
Total:						4,733	14,483	14,483	9,749
Debt Interest									
Debt Interest-UNIVEST ST LGT	02-472-450	-	-	-	-	1,149	3,164	3,164	2,016
Total:						1,149	3,164	3,164	2,016
Operating Transfers									
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-
Total:									
TOTAL EXPENDITURES		58,682	59,838	80,440	76,400	191,787	66,847	(9,553)	(124,940)
BEGINNING FUND BALANCE									
PLUS REVENUE		62,095	61,006	59,717	38,414	37,009	10,186	(28,228)	(26,822)
LESS EXPENDITURES		57,593	58,549	57,732	57,672	164,964	69,467	11,794	(95,498)
		(58,682)	(59,838)	(80,440)	(76,400)	(191,787)	(66,847)	9,553	124,940
ENDING FUND BALANCE		61,006	59,717	37,009	19,687	10,186	12,806	(6,880)	2,620
FUND BALANCE AS A PERCENTAGE OF REVENUE		105.9%	102.0%	64.1%	34.1%	6.2%	18.4%	-34.9%	25.7%

Appendix F

2018 Fire Protection Fund Budget

Jenkintown Borough
2018 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		119,944	21,291	51,034	10,278	18,592	24,181	13,903	135.3%
REVENUES:									
Real Property Taxes									
Real Estate-Current	03-301-010	121,704	121,669	121,327	165,661	163,302	165,050	(611)	-0.4%
Real Estate-Prior	03-301-020	310	1,810	561	500	451	500	-	0.0%
Real Estate-Delinquent	03-301-030	3,294	3,680	3,459	2,000	3,567	3,500	1,500	75.0%
Total:		125,261	127,159	125,347	168,161	167,320	169,050	889	0.5%
Interest Earnings									
Interest Income	03-341-000	48	171	174	175	177	175	-	0.0%
Total:		50	171	174	175	177	175	-	0.0%
Interfund Operating Transfers									
Transfer from General Fund	03-392-010	-	51,596	-	-	-	-	-	-
Total:		-	51,596	-	-	-	-	-	-
TOTAL REVENUES		125,311	178,926	125,521	168,336	167,497	169,225	889	0.5%
EXPENDITURES:									
Fire Department									
Training	03-411-123	-	-	-	-	-	2,800	2,800	2,800
Hydrant Rental	03-411-140	22,271	22,119	22,119	22,500	22,119	22,200	(300)	-1.3%
Fire Police	03-411-203	4,067	2,570	740	4,600	4,600	-	(4,600)	-100.0%
Vehicle Maintenance	03-411-371	5,185	3,851	9,271	8,000	8,000	6,000	(2,000)	-25.0%
Insurance	03-411-380	20,147	18,742	25,318	29,537	28,954	31,370	1,833	6.2%
Contribution Pioneer	03-411-900	38,175	48,815	39,440	37,040	37,040	44,840	7,800	21.1%
Contribution Independent	03-411-950	47,390	50,330	58,290	55,893	55,893	61,440	5,547	9.9%
Total:		137,234	146,427	155,178	157,570	156,606	168,650	11,080	7.0%
TOTAL REVENUES		125,311	178,926	125,521	168,336	167,497	169,225	889	0.5%
TOTAL EXPENDITURES		137,234	146,427	155,178	157,570	156,606	168,650	11,080	7.7%

Jenkintown Borough

2018 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>Miscellaneous</u>									
Contingencies	03-480-800	7,859	2,757	2,784	2,000	5,302	2,000	-	(3,302)
	Total:	7,859	2,757	2,784	2,000	5,302	2,000	-	(3,302)
<u>Operating Transfers</u>									
Transfer to Fire Apparatus	03-492-710	78,870	-	-	-	-	-	-	-
	Total:	78,870	-	-	-	-	-	-	-
TOTAL EXPENDITURES		223,963	149,184	157,963	159,570	161,908	170,650	11,080	8,742
BEGINNING FUND BALANCE									
PLUS REVENUE		119,944	21,291	51,034	10,278	18,592	24,181	13,903	5,589
LESS EXPENDITURES		(223,963)	(149,184)	(157,963)	(159,570)	(161,908)	(170,650)	(11,080)	(8,742)
ENDING FUND BALANCE		21,291	51,034	18,592	19,043	24,181	22,756	3,713	(1,425)
FUND BALANCE AS A PERCENTAGE OF REVENUE		17.0%	28.5%	14.8%	11.3%	14.4%	13.4%	19.5%	-5.9%

Appendix G

2018 Fire Apparatus Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		288,609	453,320	541,237	669,136	669,808	804,382	135,246	134,574
REVENUES:									
Real Property Taxes									
Real Estate-Current	04-301-010	82,980	82,968	124,085	124,246	128,218	123,788	(458)	(4,430)
Real Estate-Prior	04-301-020	211	1,234	383	200	455	500	300	45
Real Estate-Delinquent	04-301-030	2,264	2,509	2,359	1,000	3,198	2,000	1,000	(1,198)
Total:		85,455	86,711	126,826	125,446	131,870	126,288	842	(5,583)
Interest Earnings									
Interest Income	04-341-000	387	1,206	2,278	2,500	2,703	3,000	500	297
Total:		387	1,206	2,278	2,500	2,703	3,000	500	297
Interfund Operating Transfers									
Transfer fire tax	04-392-000	78,870	-	-	-	-	-	-	-
Total:		78,870	-	-	-	-	-	-	-
TOTAL REVENUES		164,712	87,917	129,104	127,946	134,574	129,288	1,342	(5,286)
EXPENDITURES:									
Capital Purchase									
Fire Apparatus	04-411-740	-	-	533	-	-	-	-	-
Total:		-	-	533	-	-	-	-	-
TOTAL EXPENDITURES		-	-	533	-	-	-	-	-
BEGINNING FUND BALANCE		288,609	453,320	541,237	669,136	669,808	804,382	135,246	134,574
PLUS REVENUE		164,712	87,917	129,104	127,946	134,574	129,288	1,342	(5,286)
LESS EXPENDITURES		-	-	(533)	-	-	-	-	-
ENDING FUND BALANCE		453,320	541,237	669,808	797,081	804,382	933,669	136,588	129,288
FUND BALANCE AS A PERCENTAGE OF REVENUE		275.2%	615.6%	518.8%	623.0%	597.7%	722.2%	17.1%	16.1%

Appendix H

2018 Library Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 05 Library**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	17 Bud v 16 Bud Difference	17 Bud v 16 Proj Difference
Beginning Fund Balance		6,560	7,518	14,946	14,150	9,677	5,000	(9,150)	(4,676)
REVENUES:									
Real Property Taxes									
Real Estate-Current	05-301-010	228,469	228,002	227,764	228,060	225,308	227,219	(841)	1,911
Real Estate-Prior	05-301-020	582	3,398	1,053	1,000	846	1,000	-	154
Real Estate-Delinquent	05-301-030	6,206	6,908	6,497	4,000	6,701	4,000	-	(2,701)
Total:		235,256	238,308	235,315	233,060	232,856	232,219	(841)	(637)
Interest Earnings									
Interest Income	05-341-000	35	120	156	140	146	140	-	(6)
Total:		35	120	156	140	146	140	-	(6)
State Capital & Operating Grant									
Library Grant	05-354-070	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
		235,292	238,428	235,470	233,200	233,002	232,359	(841)	(643)
EXPENDITURES:									
Libraries									
Contribution to Library	05-456-500	234,334	231,000	239,272	229,823	237,678	227,359	(2,464)	(10,319)
Reserve	05-456-550	-	-	1,467	5,000	-	5,000	-	5,000
Total:		234,334	231,000	240,739	234,823	237,678	232,359	(2,464)	(5,319)
TOTAL EXPENDITURES		234,334	231,000	240,739	234,823	237,678	232,359	(2,464)	(5,319)
BEGINNING FUND BALANCE		6,560	7,518	14,946	14,150	9,677	5,000	(9,150)	(4,676)
PLUS REVENUE		235,292	238,428	235,470	233,200	233,002	232,359	(841)	(643)
LESS EXPENDITURES		(234,334)	(231,000)	(240,739)	(234,823)	(237,678)	(232,359)	2,464	5,319
ENDING FUND BALANCE		7,518	14,946	9,677	12,527	5,000	5,000	(7,526)	(0)
FUND BALANCE AS A PERCENTAGE OF REVENUE		3.2%	6.3%	4.1%	5.4%	2.1%	2.2%	-60.1%	0.0%

Appendix I

2018 Sewer Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		265,102	335,021	426,687	590,071	616,710	460,781	(129,290)	(155,929)
REVENUES:									
Interest Earnings									
Interest Income	08-341-000	282	1,060	2,158	1,500	2,618	3,000	1,500	382
Total:		282	1,060	2,158	1,500	2,618	3,000	1,500	382
Charges for Sanitation Services									
Sewer Rents	08-364-001	331,126	351,416	381,317	380,000	356,586	360,000	(20,000)	3,414
Prior Sewer Fees	08-364-002	16,821	14,203	35,125	12,000	11,930	12,000	-	70
Abington Twp	08-364-003	69,356	49,070	38,726	50,000	33,353	45,000	(5,000)	11,647
Sanitary Sewer EDU Fees	08-364-110	-	13,181	1,966	6,000	-	6,000	-	6,000
Total:		417,303	427,870	457,133	448,000	401,869	423,000	(25,000)	21,131
Proceeds of General Long-Term Debt									
2018 loan proceeds	08-393-000	-	-	-	-	-	1,314,036	1,314,036	1,314,036
Total:		-	-	-	-	-	1,314,036	1,314,036	1,314,036
TOTAL REVENUES		417,585	428,930	459,291	449,500	404,487	1,740,036	1,290,536	1,335,549
EXPENDITURES:									
Sanitation Expenditures									
Materials and Supplies	08-429-200	117	466	-	1,000	-	1,000	-	1,000
Engineering	08-429-210	8,571	21,849	33,330	50,000	22,500	25,000	(25,000)	2,501
Maintenance	08-429-220	5,061	7,287	5,154	7,500	6,118	7,500	-	1,382
Sewer Treatment	08-429-230	176,476	223,735	207,035	210,000	229,272	240,000	30,000	10,728
Software Maintenance	08-429-252	-	170	-	1,200	-	-	(1,200)	-
Legal Fees	08-429-310	2,491	7,483	-	50,000	21,568	30,000	(20,000)	8,432
Utilities	08-429-360	72	319	362	350	354	350	-	(4)
TV Inspection	08-429-700	798	3,000	663	2,500	450	2,500	-	2,050
Sewer Construction	08-429-750	137,927	62,205	10,695	222,327	257,153	1,012,763	790,436	755,610
Total:		331,513	326,514	257,238	544,877	537,414	1,319,113	774,236	781,699
									145.5%

**Jenkintown Borough
2018 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>Debt Principal</u>									
Debt Principal - Cheltenham se	08-471-400	-	-	-	-	-	32,155	32,155	32,155
Total:		-	-	-	-	-	32,155	32,155	32,155
<u>Debt Interest</u>									
Debt Interest - Cheltenham se	08-472-400	-	-	-	-	-	26,000	26,000	26,000
Total:		-	-	-	-	-	26,000	26,000	26,000
<u>Reserve</u>									
Reserve	08-480-100	-	-	-	-	-	-	-	-
Act 537 Plan Fee	08-480-120	4,781	-	-	-	-	-	-	-
Sewer Billing	08-480-150	1,372	751	2,030	1,700	3,002	1,700	-	(1,302)
Total:		6,153	751	2,030	1,700	3,002	1,700	-	(1,302)
<u>Adm Expenses</u>									
Adm Exp GF Transfer	08-481-000	10,000	10,000	10,000	20,000	20,000	40,000	20,000	20,000
Phila Adm Costs to Borough	08-481-001	-	-	-	-	-	-	-	-
Total:		10,000	10,000	10,000	20,000	20,000	40,000	20,000	20,000
TOTAL EXPENDITURES		347,666	337,264	269,268	566,577	560,416	1,418,969	852,392	858,553
BEGINNING FUND BALANCE		265,102	335,021	426,687	590,071	616,710	460,781	(129,290)	(155,929)
PLUS REVENUE		417,585	428,930	459,291	449,500	404,487	1,740,036	1,290,536	1,335,549
LESS EXPENDITURES		(347,666)	(337,264)	(269,268)	(566,577)	(560,416)	(1,418,969)	(852,392)	(858,553)
ENDING FUND BALANCE		335,021	426,687	616,710	472,994	460,781	781,848	308,855	321,067
FUND BALANCE AS A PERCENTAGE OF REVENUE		80.2%	99.5%	134.3%	105.2%	113.9%	44.9%	65.3%	69.7%

Appendix J

2018 Solid Waste Fund Budget

Jenkintown Borough
2018 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		91,924	49,454	65,611	49,764	35,158	3,708	(46,056)	(31,450)
REVENUES:									
Interest Earnings									
Interest Income	09-341-000	90	289	464	500	385	400	(100)	15
	Total:	90	289	464	500	385	400	(100)	15
State Capital and Operating Grants									
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
Solid Waste Collection									
Collection Fees	09-360-000	131,533	273,002	247,917	260,000	247,753	309,734	49,734	61,981
Yearly Payments	09-360-001	86,178	-	-	-	-	-	-	-
Advanced Payments	09-360-002	5,833	-	-	-	-	-	-	-
Penalties	09-360-010	5,997	3,251	3,499	3,000	3,668	4,000	1,000	332
Prior Fees	09-360-021	15,347	-	1,162	-	-	3,000	3,000	3,000
Special Pick Up Fees	09-360-031	7,222	5,054	5,101	5,000	6,190	7,000	2,000	810
Administrative Charges	09-360-040	860	845	5,791	1,000	1,425	1,750	750	325
	Total:	252,971	282,151	263,470	269,000	259,037	325,484	56,484	66,448
Leaf Bags									
Leaf Bag Sales	09-383-100	2,570	2,228	1,864	2,000	1,782	2,000	-	218
	Total:	2,570	2,228	1,864	2,000	1,782	2,000	-	218
Other Revenues									
DEP Act 101 Sec 904-Recycling Grant	09-390-900	15,537	-	-	15,000	11,589	12,000	(3,000)	411
	Total:	15,537	-	-	15,000	11,589	12,000	(3,000)	411
Other Revenues									
Refund of Prior Year Exp	09-395-000	-	31,760	-	-	-	-	-	-
	Total:	-	31,760	-	-	-	-	-	-
TOTAL REVENUES		271,168	316,428	265,798	286,500	272,793	339,884	53,384	67,091
								18.6%	24.6%

**Jenkintown Borough
2018 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
EXPENDITURES:									
Solid Waste									
Solid Waste Fee Refund	09-427-020	96	205	319	350	-	300	(50)	-14.3%
Software Maintenance	09-427-252	-	2,385	240	960	-	960	-	0.0%
General Expense	09-427-300	452	-	-	250	-	250	-	0.0%
Printing	09-427-310	2,629	722	668	1,000	565	1,000	-	0.0%
Postage	09-427-320	2,436	1,373	746	1,000	674	1,000	-	0.0%
Leaf Disposal	09-427-370	3,586	4,099	-	2,000	-	2,000	-	0.0%
Legal/court fees	09-427-400	13,395	16,466	10,469	10,000	1,077	10,000	-	0.0%
Contracted Services	09-427-450	179,072	190,244	193,572	200,000	216,091	287,732	87,732	43.9%
Tipping Fees	09-427-501	88,472	61,277	66,738	75,000	75,835	4,200	(70,800)	-94.4%
Total:		290,139	276,771	272,751	290,560	294,242	307,442	16,882	5.8%
Adm Expenses									
Adm Exp GF Transfer	09-481-000	23,500	23,500	23,500	23,500	10,000	23,500	-	0.0%
Total:		23,500	23,500	23,500	23,500	10,000	23,500	-	0.0%
TOTAL EXPENDITURES		313,639	300,271	296,251	314,060	304,242	330,942	16,882	5.4%
BEGINNING FUND BALANCE									
PLUS REVENUE		91,924	49,454	65,611	49,764	35,158	3,708	(46,056)	-92.5%
LESS EXPENDITURES		271,168	316,428	265,798	286,500	272,793	339,884	53,384	18.6%
		(313,639)	(300,271)	(296,251)	(314,060)	(304,242)	(330,942)	(16,882)	5.4%
ENDING FUND BALANCE		49,454	65,611	35,158	22,204	3,708	12,651	(9,553)	-43.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE		18.2%	20.7%	13.2%	7.8%	1.4%	3.7%		
								26,699	5.4%
								13,500	0.0%
								13,500	0.0%
								13,199	5.8%
								8,924	0.0%
								71,640	43.9%
								(71,635)	-94.5%
								4,500	0.0%
								13,500	0.0%
								13,500	0.0%
								26,699	5.4%
								8,943	-43.0%
								241.2%	241.2%

Appendix K

2018 Street Tax Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference	
Beginning Fund Balance		70,609	65,004	384,539	288,297	286,856	281,272	(7,025)	(5,584)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	18-301-010	73,299	73,287	73,072	73,167	72,299	72,897	(270)	598	
Real Estate-Prior	18-301-020	187	1,090	338	350	272	350	-	79	
Real Estate-Delinquent	18-301-030	1,996	2,216	2,084	1,250	2,149	1,250	-	(899)	
Total:		75,481	76,594	75,494	74,767	74,719	74,497	(270)	(222)	
Interest Earnings										
Interest Income	18-341-000	97	341	1,269	1,000	982	1,000	-	18	
Total:		97	341	1,269	1,000	982	1,000	-	18	
Other Revenue										
Other Receipts	18-389-030	-	146,536	-	50,000	113,851	-	(50,000)	(113,851)	
Total:		-	146,536	-	50,000	113,851	-	(50,000)	(113,851)	
Interfund Operating Transfers										
Transfer from General Fund	18-392-001	47,000	200,000	-	-	-	-	-	-	
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-	
Total:		47,000	200,000	-	-	-	-	-	-	
TOTAL REVENUES		122,578	423,470	76,762	125,767	189,553	75,497	(50,270)	(114,056)	
								-40.0%	-60.2%	

**Jenkintown Borough
2018 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>EXPENDITURES:</u>									
<u>Highways</u>									
Engineering	18-439-240	1,649	26,071	23,048	25,000	26,014	25,000	-	(1,014)
Trees, Curbs, Sidewalks	18-439-300	21,843	27,705	30,510	25,000	19,665	25,000	-	5,335
Other Construction	18-439-330	1,860	2,439	27,709	25,000	27,123	25,000	-	(2,123)
TV Inspection-storm sewer	18-439-350	-	-	285	1,500	-	1,500	-	1,500
Equipment	18-439-400	44,179	44,084	44,084	2,500	2,500	1,000	(1,500)	(1,500)
Maintenance/Repairs	18-439-500	918	2,256	2,133	2,000	1,949	4,500	2,500	2,551
Capital Construction	18-439-600	57,734	1,380	46,676	150,000	116,456	150,000	-	33,544
Total:		128,183	103,935	174,445	231,000	193,706	232,000	1,000	38,294
<u>Debt Principal</u>									
Capital Lease Principal									
Total:						1,241	17,168	17,168	15,927
<u>Debt Interest</u>									
Capital Lease Interest									
Total:						190	2,046	2,046	1,856
<u>Operating Transfers</u>									
Transfer to General Fund	18-492-030	-	-	-	-	-	20,000	20,000	20,000
Total:							20,000	20,000	20,000
TOTAL EXPENDITURES		128,183	103,935	174,445	231,000	195,137	271,214	40,214	76,077
<u>BEGINNING FUND BALANCE</u>									
PLUS REVENUE		70,609	65,004	384,539	288,297	286,856	281,272	(7,025)	(5,584)
LESS EXPENDITURES		122,578	423,470	76,762	125,767	189,553	75,497	(50,270)	(114,056)
		(128,183)	(103,935)	(174,445)	(231,000)	(195,137)	(271,214)	(40,214)	(76,077)
ENDING FUND BALANCE		65,004	384,539	286,856	183,063	281,272	85,555	(97,508)	(195,717)
FUND BALANCE AS A PERCENTAGE OF REVENUE		53.0%	90.8%	373.7%	145.6%	148.4%	113.3%		
								17.4%	39.0%

Appendix L

2018 Debt Service Fund Budget

Jenkintown Borough
2018 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference	
Beginning Fund Balance		0	146	110,908	129,116	129,968	130,243	1,128	276	
REVENUES:										
Real Property Taxes										
Real Estate-Current	20-301-010	243,407	242,907	242,652	242,969	240,097	242,073	(896)	1,977	
Real Estate-Prior	20-301-020	-	3,620	1,122	1,000	902	1,000	-	98	
Real Estate-Delinquent	20-301-030	-	3,881	6,900	4,000	7,137	5,000	1,000	(2,137)	
Total:		243,407	250,408	250,674	247,969	248,136	248,073	104	(62)	
Interest Earnings										
Interest Income	20-341-000	133	403	775	500	811	800	300	(11)	
Total:		133	403	775	500	811	800	300	(11)	
Proceeds of General Long-Term Debt										
2015 GON Proceeds	20-393-000	-	2,789,603	-	-	-	-	-	-	
Total:		-	2,789,603	-	-	-	-	-	-	
TOTAL REVENUES		243,540	3,040,414	251,448	248,469	248,947	248,873	404	(73)	
								0.2%	0.0%	

Jenkintown Borough
2018 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
EXPENDITURES:									
Adm Expenses									
	20-400-290	-	18,159	-	-	-	-	-	-
	Total:	-	18,159	-	-	-	-	-	-
Debt Principal									
	20-471-000	139,000	2,824,276	175,000	175,000	175,000	175,000	-	0.0%
	20-471-400	-	-	-	12,978	12,505	13,308	331	2.5%
	Total:	139,000	2,824,276	175,000	187,978	187,505	188,308	331	0.2%
Debt Interest									
	20-472-200	104,394	87,217	55,825	52,150	52,150	48,475	(3,675)	-7.0%
	20-472-400	-	-	1,563	8,543	9,015	8,212	(331)	-3.9%
	Total:	104,394	87,217	57,389	60,694	61,166	56,688	(4,006)	-6.6%
TOTAL EXPENDITURES									
		243,394	2,929,652	232,389	248,671	248,671	244,996	(3,675)	-1.5%
BEGINNING FUND BALANCE									
		0	146	110,908	129,116	129,968	130,243	1,128	0.9%
PLUS REVENUE									
		243,540	3,040,414	251,448	248,469	248,947	248,873	404	0.2%
LESS EXPENDITURES									
		(243,394)	(2,929,652)	(232,389)	(248,671)	(248,671)	(244,996)	3,675	-1.5%
ENDING FUND BALANCE									
		146	110,908	129,968	128,914	130,243	134,121	5,207	4.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		0.1%	3.6%	51.7%	51.9%	52.3%	53.9%		
								3,877	3.0%

Appendix M

2018 Capital Projects Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		487,290	613,113	470,494	457,057	449,930	296,551	(160,506)	(153,379)
REVENUES:									
Interest Earnings									
Interest Income	31-341-000	515	1,007	1,618	1,200	1,373	1,200	-	(173)
Total:		515	1,007	1,618	1,200	1,373	1,200	-	(173)
Grants									
Transportation Grants	31-390-000	-	-	-	179,784	-	179,784	-	179,784
Grant Income (H2O, CDBG)	31-390-010	195,353	54,670	104,762	473,500	-	473,500	473,500	473,500
Sanitary Sewer Rehabilitation	31-390-100	-	-	-	381,518	-	160,000	(221,518)	160,000
CDBG HC Ramps	31-390-110	-	-	-	160,000	-	309,000	149,000	309,000
Playground Grant	31-390-120	-	-	-	20,000	-	20,000	-	20,000
EOC Generator Grant	31-390-200	-	-	-	40,000	-	40,000	-	40,000
Total:		195,353	54,670	104,762	781,302	-	1,182,284	400,982	1,182,284
Interfund Operating Transfers									
Transfer from General Fund	31-392-010		10,000	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				-		-	-	-
Total:		-	10,000	10,000	77,327	10,000	77,327	-	67,327
EXPENDITURES:									
Public Safety									
EOC Generator Grant	31-415-740				40,000		40,000		40,000
Total:		-	-	-	40,000	-	40,000	-	40,000
Total:									
		195,868	65,677	116,380	859,828	11,373	1,260,811	400,982	1,249,437
									10985.5%

Appendix N

2018 Highway/Liquid Fuels Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		59,391	40,469	490,132	91,978	97,896	95,231	3,253	(2,665)
REVENUES:									
Interest Earnings									
Interest Income	35-341-000	77	774	442	350	560	500	150	(60)
Total:		77	774	442	350	560	500	150	(60)
State Shared Revenue & Entitlement									
State Funding	35-355-050	85,944	94,681	110,556	113,262	115,700	119,243	5,981	3,543
Total:		85,944	94,681	110,556	113,262	115,700	119,243	5,981	3,543
Interfund Operating Transfers									
Transfer from General Fund	35-392-010	-	17,484	-	-	-	-	-	-
Total:		-	17,484	-	-	-	-	-	-
Proceeds of General Long-Term Debt									
2015 GON Liquid Fuel Loan	35-393-120	-	400,000	-	-	-	-	-	-
Total:		-	400,000	-	-	-	-	-	-
TOTAL REVENUES		86,021	512,939	110,998	113,612	116,260	119,743	6,131	3,483
EXPENDITURES:									
General Expense									
General Expense	35-400-200	-	16,563	-	-	-	-	-	-
Total:		-	16,563	-	-	-	-	-	-
Major Equipment Purchase									
Major Equipment Purchase	35-430-740	19,013	5,900	-	20,000	15,377	-	(20,000)	(15,377)
Total:		19,013	5,900	-	20,000	15,377	-	(20,000)	(15,377)
Snow Removal									
Snow Removal	35-432-200	34,136	28,174	6,437	30,000	23,514	30,000	-	6,486
Total:		34,136	28,174	6,437	30,000	23,514	30,000	-	6,486
TOTAL EXPENDITURES		53,149	50,637	12,874	60,000	38,891	60,000	7,000	3,000
Net Change		32,872	46,302	98,124	53,612	77,369	59,743	(1,869)	(3,517)
Percent Change		55.4%	115.0%	200.0%	59.3%	78.7%	50.0%	(3.1%)	(4.3%)

**Jenkintown Borough
2018 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>Traffic Signals & Street Signs</u>									
Traffic Signal	35-433-220	1,550	-	-	-	-	-	-	-
Total:		1,550	-	-	-	-	-	-	-
<u>Maintenance and Repairs</u>									
Maintenance/Repairs	35-438-372	244	-	-	-	-	-	-	-
Total:		244	-	-	-	-	-	-	-
<u>Major Road Construction</u>									
Major Road Construction	35-439-610	50,000	-	466,763	50,000	50,000	60,000	10,000	10,000
Total:		50,000	-	466,763	50,000	50,000	60,000	10,000	10,000
<u>Debt Principal</u>									
2015 GON Liquid Fuel Loan Principal	35-471-200	-	9,926	23,827	24,317	24,252	24,710	393	458
Total:		-	9,926	23,827	24,317	24,252	24,710	393	458
<u>Debt Interest</u>									
2015 GON Liquid Fuel Loan Interest	35-472-200	-	2,713	6,207	5,717	5,782	5,324	(393)	(458)
Total:		-	2,713	6,207	5,717	5,782	5,324	(393)	(458)
TOTAL EXPENDITURES		104,943	63,276	503,234	130,034	118,925	120,034	(10,000)	1,109
<u>BEGINNING FUND BALANCE</u>									
PLUS REVENUE		59,391	40,469	490,132	91,978	97,896	95,231	3,253	(2,665)
LESS EXPENDITURES		86,021	512,939	110,998	113,612	116,260	119,743	6,131	3,483
		(104,943)	(63,276)	(503,234)	(130,034)	(118,925)	(120,034)	10,000	(1,109)
ENDING FUND BALANCE		40,469	490,132	97,896	75,556	95,231	94,940	19,384	(291)
FUND BALANCE AS A PERCENTAGE OF REVENUE		47.0%	95.6%	88.2%	66.5%	81.9%	79.3%	25.7%	-0.3%

Appendix O

2018 Police Pension Fund Budget

Jenkintown Borough
2018 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference	
Beginning Fund Balance		3,664,753	3,867,750	4,275,766	4,139,327	4,332,197	4,736,482	597,155	404,284	9.3%
REVENUES:										
Investment Earnings										
Interest Income	60-341-000	7,028	6,738	6,467	4,000	247	4,000	-	3,753	1522.6%
Dividend Income	60-341-010	52,712	85,836	91,344	45,000	51,723	45,000	-	(6,723)	-13.0%
Gain/(Loss) on sale of investments	60-341-015	170,911	495,959	208,654	25,000	470,254	25,000	-	(445,254)	-94.7%
Foreign tax withheld	60-341-016	(155)	-	-	-	-	-	-	-	-
	Total:	230,496	588,534	306,466	74,000	522,224	74,000	-	(448,224)	-85.8%
State Funding										
State Funding	60-355-050	85,199	154,029	104,991	100,000	124,174	114,000	14,000	(10,174)	-8.2%
	Total:	85,199	154,029	104,991	100,000	124,174	114,000	14,000	(10,174)	-8.2%
Miscellaneous										
Cont GF	60-389-100	39,409	-	49,369	68,363	44,190	80,171	11,808	35,982	81.4%
Employee contributions	60-389-200	56,176	51,730	53,323	59,393	62,711	65,178	5,785	2,466	3.9%
	Total:	95,585	51,730	102,692	127,756	106,901	145,349	17,593	38,448	36.0%
TOTAL REVENUES		411,280	794,293	514,149	301,756	753,299	333,349	31,593	(419,950)	-55.7%

Jenkintown Borough
2018 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
<u>EXPENDITURES:</u>									
<u>Employee Pension</u>									
Investment Fees	60-470-061	19,660	25,520	17,185	25,000	10,262	25,000	- 0.0%	14,738 143.6%
Total:		19,660	25,520	17,185	25,000	10,262	25,000	- 0.0%	14,738 143.6%
<u>Miscellaneous</u>									
Direct Payments	60-489-100	178,623	360,551	424,210	325,197	329,098	325,197	- 0.0%	(3,901) -1.2%
Admin Exp	60-489-990	10,000	206	16,322	10,000	9,655	10,000	- 0.0%	345 3.6%
Total:		188,623	360,757	440,532	335,197	338,753	335,197	- 0.0%	(3,556) -1.0%
TOTAL EXPENDITURES									
		208,283	386,277	457,718	360,197	349,014	360,197	- 0.0%	11,182 3.2%
BEGINNING FUND BALANCE									
PLUS REVENUE		3,664,753	3,867,750	4,275,766	4,139,327	4,332,197	4,736,482	597,155 14.4%	404,284 9.3%
LESS EXPENDITURES		411,280	794,293	514,149	301,756	753,299	333,349	31,593 10.5%	(419,950) -55.7%
		(208,283)	(386,277)	(457,718)	(360,197)	(349,014)	(360,197)	- 0.0%	(11,182) 3.2%
ENDING FUND BALANCE									
FUND BALANCE AS A PERCENTAGE OF REVENUE		940.4%	538.3%	842.6%	1352.4%	628.8%	1412.8%	628,747 15.4%	(26,848) -0.6%

Appendix P

2018 Non-Uniformed Pension Fund Budget

Jenkintown Borough
2018 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference	
Beginning Fund Balance		499,069	507,581	519,114	543,750	587,090	678,567	134,817	91,477	
REVENUES:										
Investment Earnings										
Interest Income	65-341-000	9	32	68	50	250	50	-	(200)	-80.0%
Dividend Income	65-341-010	4,710	8,801	9,588	5,500	5,861	5,500	-	(361)	-6.2%
Gain/Loss on sale of investments	65-341-015	(12,181)	(14,484)	27,397	5,000	60,625	5,000	-	(55,625)	-91.8%
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-	-
Total:		(7,462)	(5,652)	37,053	10,550	66,737	10,550	-	(56,187)	-84.2%
State Funding										
State Funding	65-355-050	42,599	27,640	39,372	40,000	36,415	36,000	(4,000)	(415)	-1.1%
Total:		42,599	27,640	39,372	40,000	36,415	36,000	(4,000)	(415)	-1.1%
Miscellaneous										
Contributions from Gen. Fund	65-389-100	9,372	12,348	20,277	18,010	12,637	24,962	6,952	12,325	97.5%
Employee contributions	65-389-200	13,189	12,348	14,434	18,010	16,533	17,625	(386)	1,091	6.6%
Total:		22,561	24,696	34,711	36,020	29,170	42,586	6,566	13,416	46.0%
TOTAL REVENUES		57,698	46,684	111,137	86,570	132,323	89,136	2,566	(43,186)	-32.6%

Jenkintown Borough

2018 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	65-470-061	(73)	184	188	150	690	300	150	(390)
	Total:	(73)	184	188	150	690	300	150	(390)
Miscellaneous									
Direct Payments	65-489-100	39,719	34,777	30,213	20,681	30,376	20,681	-	(9,696)
Admin Exp	65-489-990	9,540	190	12,761	10,000	9,779	10,000	-	222
	Total:	49,259	34,967	42,973	30,681	40,155	30,681	-	(9,474)
TOTAL EXPENDITURES									
		49,186	35,151	43,161	30,831	40,845	30,981	150	(9,865)
BEGINNING FUND BALANCE									
		499,069	507,581	519,114	543,750	587,090	678,567	134,817	91,477
PLUS REVENUE									
		57,698	46,684	111,137	86,570	132,323	89,136	2,566	(43,186)
LESS EXPENDITURES									
		(49,186)	(35,151)	(43,161)	(30,831)	(40,845)	(30,981)	(150)	9,865
ENDING FUND BALANCE									
		507,581	519,114	587,090	599,490	678,567	736,723	137,233	58,156
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		879.7%	1112.0%	528.3%	692.5%	512.8%	826.5%	22.9%	8.6%

Appendix Q

2018 Police Donation Fund Budget

**Jenkintown Borough
2018 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Year End Projection	2018 Budget	18 Bud v 17 Bud Difference	18 Bud v 17 Proj Difference
Beginning Fund Balance		1,999	20,414	25,573	3,246	3,454	3,918	671	464
REVENUES:									
<u>Interest Earnings</u>									
Interest Income	95-341-000	17	28	29	25	12	25	-	13
	Total:	17	28	29	25	12	25	-	13
<u>Miscellaneous</u>									
Police Donation	95-390-006	32,940	11,417	3,550	2,500	1,850	2,500	-	650
	Total:	32,940	11,417	3,550	2,500	1,850	2,500	-	650
TOTAL REVENUES		32,957	11,445	3,579	2,525	1,862	2,525	-	663
EXPENDITURES:									
<u>Police</u>									
General Expenses	95-410-122	12,542	6,285	25,698	2,500	1,398	2,500	-	1,102
Police Equipment Purchase	95-410-125	2,000	-	-	2,000	-	2,000	-	2,000
	Total:	14,542	6,285	25,698	4,500	1,398	4,500	-	3,102
TOTAL EXPENDITURES		14,542	6,285	25,698	4,500	1,398	4,500	-	3,102
BEGINNING FUND BALANCE		1,999	20,414	25,573	3,246	3,454	3,918	671	464
PLUS REVENUE		32,957	11,445	3,579	2,525	1,862	2,525	-	663
LESS EXPENDITURES		(14,542)	(6,285)	(25,698)	(4,500)	(1,398)	(4,500)	-	(3,102)
ENDING FUND BALANCE		20,414	25,573	3,454	1,271	3,918	1,943	671	(1,975)
FUND BALANCE AS A PERCENTAGE OF REVENUE		61.9%	223.5%	96.5%	50.3%	210.4%	76.9%		52.8%
									-50.4%