

BOROUGH OF JENKINTOWN

2019 BUDGET

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2019 STATE OF THE BOROUGH BUDGET STATEMENT

TO: Jenkintown Borough Council
FROM: George Locke, Borough Manager
RE: 2019 Annual Borough Budget Statement
DATE: November 28, 2018

I am pleased to present Borough Council with the Proposed 2019 Budget, totaling \$9.056 million dollars. All funds, with the exception of the [01] General Fund, are currently adequately funded and will carry, at minimum, the fund balance recommended by Government accounting guidelines through the 2019 budget cycle. In 2019, the [01] General Fund will comprise 46.42% of the budget and carries the large majority of the Borough's operating expenses.

A significant portion of the 2019 [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 2018, there were again significant returns (six figure) 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. In 2018 the Borough hired a third-party tax specialist / collection specialist to assist in reducing and/or eliminating future occurrences of this liability while working to identify tax collections that should have been made to Jenkintown Borough. Also, in 2018, recognizing the inconvenience to residents and cost created administering the per-capita tax, Borough Council voted to eliminate that tax. This will result in a reduction of revenue created from Act 511 taxes of approximately \$19,000. In addition to the aforementioned causes of revenue shortfall, there were contracted increases in the JPD collective bargaining agreement and increased health care costs due to the insurance provider no longer offering the health care plan afforded to the Uniform employees.

Additionally, while the tax assessment reduction appeals have slowed and somewhat stabilized, 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 taxes generated by \$7,658 for 2019.

Moreover, Borough Council's stated goal was once again to eliminate or minimize any potential tax increase presented in the 2019 budget. While the detailed and thoughtful analysis/review performed by Borough Council during the public budget meetings produced several cost reduction measures, and insured that all other Funds are adequately funded, the expense reductions could not offset the revenue shortfall in the General Fund.

In conclusion, despite the rising costs of goods and services provided, as a result of their sound planning and prudent spending, Borough Council had been able to avoid increasing the tax millage allocated to this fund since 2012 and provided a millage reduction in 2014. The 2019 Budget contains a proposed increase in tax millage assigned to the [01] General Fund, setting the millage rate for this fund at 4.93 mills will

result in a tax millage increase of .40 mills which equates to approximately \$60.00 on a property assessed at \$150,000.

2018 - MAJOR ACCOMPLISHMENTS

- **Grant Funding** – The Borough Administration through the Administration and Finance Committee, identified grant funding sources for necessary Revitalization, Capital Project/Infrastructure and open space projects within the Borough. The Borough individually applied and was granted approximately \$891,163 in grant funding for projects in 2018. 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 \$1,000,000.
- **Sanitary Sewer** – Utilizing the Sanitary Sewer Rehabilitation Study performed in 2016, the Borough identified the 2017 Pa State Small Water Grant to fund the required sanitary sewer repairs on the Borough owned sanitary sewer mains located in the Runnymede Avenue drainage basin. The Borough applied for and received the grant (\$150,000); bid, awarded and completed the project. Additionally, the Borough identified the 2018 Pa State Small Water Grant to fund the required sanitary sewer repairs on the Borough owned sanitary sewer mains located in the West Avenue drainage basin. The Borough applied for and received the grant (\$394,000); the project is slated to be bid in early 2019.
- **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 completed the installation of two (2) miles of HP Gas main, new services and safety meters. PECO Electric completed the installation of eighty-five (85) new electric poles Borough wide as well as underground wiring and equipment upgrades throughout the business district. Aqua Pennsylvania completed the installation of one half (.5) mile of new high capacity watermain. Jenkintown Borough installed four hundred and twenty (420) LED streetlights. Jenkintown Borough installed four (4) storm water inlets and associated piping. Jenkintown Borough also continued the comprehensive paving project, there was one half (.5) miles of roadway repaved and one (1) mile of residential sidewalk evaluated and addressed by the property owners, JBPWD completed several road base repairs aimed to extend the life of those existing roads.
- **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 were performed Borough wide.
- **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** – Continued fostering cooperative efforts with developers and property owners to populate the commercial districts and revitalize the flourishing business district.
- **School Zone Safety** – Completed the 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.

2019 – STATED GOALS

- **Community Planning** – Continue to foster our productive partnership with the Montgomery County Planning Commission.
- **Jenkintown 2035 Comprehensive Plan** - The JB Planning Commission has undertaken and will continue to move forward with the implementation of the “Jenkintown 2035” Jenkintown Borough Comprehensive Plan.
- **Jenkintown/Wyncote Train Station ADA Improvements** – Borough Council, JBPC and Borough Administration has continued working through the FTA Section 106 ADA Access review process. The Borough’s focus has been on making sure the Historic train station remains relevant to business and travelers. The Borough plans to continue to be engaged in this project and providing input to generate the best possible outcome from the Federally mandated ADA access improvements.
- **Grant Funding** – Continue working to identify, obtain and apply for grant opportunities that meet the Borough’s specific needs including; infrastructure, beautification and open space.
- **Cedar Street/Moretti Parklet** – Coordinate with the Parklet Sub-Committee, DCNR, DVRPC, JBEAC and MCPC to continue obtaining public input in order to prepare Engineered construction drawings of the proposed open space on Cedar Street. Once Engineered drawings are established, grant applications for funding opportunities will be submitted the DCNR, DCED, County and Pa State utilizing the Engineered drawings paid for in part by the PECO Green Region Grant.

- **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 \$1,400,000. 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, followed by payments totaling \$141,000 in 2018 for construction costs associated with this project. The Borough has bid this borrowing to obtain the lowest possible interest rate and costs. Through Cheltenham Township, Jenkintown 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** – Continue working on 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** – Work to complete the PECO utility pole project, coordinate efforts with Aqua Pennsylvania to install new water mains on Walnut Street (West to Greenwood) and Highland Avenue (West to Hillside) These same roads will be on the 2019 Borough paving project, handicap ramp installation, 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. Continue working to identify grant opportunities that would benefit the JSD projects presented.
- **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.
- **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.

2019 total assessed valuation, provided by Montgomery County is \$285,397,439. The tax millage is allocated as follows, based on a 98% collection rate:

General Fund	4.930 mills	\$1,351,292
Street Light Fund	0.202 mills	\$55,367
Fire Protection	0.600 mills	\$164,457
Fire Apparatus	0.450 mills	\$123,343
Library	0.826 mills	\$226,403
Street Tax	0.265 mills	\$72,635
Debt Service	0.880 mills	\$241,204
Total Real Estate Tax millage	8.153 mills	\$2,234,702

01 GENERAL FUND

PROPOSED 2019 BUDGET:	Revenue: \$4,203,683	Expense: \$4,203,115
PROJECTED 2018 FINAL BUDGET:	Revenue: \$3,761,075	Expense: \$4,055,186
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$442,608	Expense: [\$147,929]

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 4.93). 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 elimination of the Per-Capita Tax, decrease in Business Privilege Tax with expenditure increases in Planning and Zoning, uniform employee benefits and the Borough's Reserve Fund.

CURRENT FUND STATUS – The 2019 budgeted fund balance is estimated at \$355,237 or 8.5% of the 2019 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 2019 BUDGET:	Revenue: \$69,267	Expense: \$66,197
PROJECTED 2018 FINAL BUDGET:	Revenue: \$64,189	Expense: \$146,010
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$5,078	Expense: \$79,813

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 first year with the LED Streetlights has passed, the billing analysis shows that there has been a \$14,000 reduction in annual electric costs.

CURRENT FUND STATUS - The 2019 budgeted fund balance is estimated at \$10,014 or 14.5% of the 2019 budget revenues.

03 FIRE PROTECTION FUND

PROPOSED 2019 BUDGET:	Revenue: \$168,707	Expense: \$187,646
PROJECTED 2018 FINAL BUDGET:	Revenue: \$169,959	Expense: \$171,381
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$1,252)	Expense: [\$16,265]

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

CURRENT FUND STATUS – The 2019 budgeted fund balance is estimated at \$8,141 or 4.8% of the 2019 budget revenues.

04 FIRE APPARATUS FUND

PROPOSED 2019 BUDGET:	Revenue: \$813,750	Expense: \$757,806
PROJECTED 2018 FINAL BUDGET:	Revenue: \$133,559	Expense: \$351,643
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$680,191	Expense: (\$406,163)

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 \$581,712. This amount has been reduced by the \$351,000 due to the payment made in 2018 toward the purchase of the \$1.2 million Ladder Fire Truck that will take place in 2019.

05 LIBRARY FUND

PROPOSED 2019 BUDGET:	Revenue: \$233,983	Expense: \$233,983
PROJECTED 2018 FINAL BUDGET:	Revenue: \$235,672	Expense: \$235,672
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$1,689)	Expense: \$1,689

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 2019.

08 SEWER FUND

PROPOSED 2019 BUDGET:	Revenue: \$497,000	Expense: \$547,787
PROJECTED 2018 FINAL BUDGET:	Revenue: \$1,852,097	Expense: \$1,558,801
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$1,355,097)	Expense: \$1,011,014

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 2019 budgeted fund balance is estimated at \$660,619 or 132.9% of the 2019 budget revenues.

09 SOLID WASTE COLLECTION FUND

PROPOSED 2019 BUDGET:	Revenue: \$338,870	Expense: \$337,663
PROJECTED 2018 FINAL BUDGET:	Revenue: \$343,040	Expense: \$324,594
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$4,170)	Expense: (\$13,069)

FUND FUNCTION - 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 with a two-year option.

CURRENT FUND STATUS – There is no planned increase to the rate payer at this time. The 2019 budgeted fund balance is estimated at \$24,138 or 7.1% of the 2019 budget revenues.

18 STREET TAX FUND

PROPOSED 2019 BUDGET:	Revenue: \$116,340	Expense: \$169,668
PROJECTED 2018 FINAL BUDGET:	Revenue: \$201,666	Expense: \$320,799
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$85,326)	Expense: \$151,131

FUND FUNCTION - The Street Tax Fund (18) receives revenue from dedicated tax millage. In 2019, the paving costs will come from a combination of this fund and shared costs with Aqua the Borough's utility provider and the Liquid Fuel Fund.

CURRENT FUND STATUS - The 2019 budgeted fund balance is estimated at \$56,309 or 48.4% of the 2019 budget revenues.

20 DEBT SERVICE FUND

PROPOSED 2019 BUDGET:	Revenue: \$250,519	Expense: \$263,321
PROJECTED 2018 FINAL BUDGET:	Revenue: \$292,421	Expense: \$284,996
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: [\$41,902]	Expense: \$21,675

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 \$2,177,102.51.

CURRENT FUND STATUS - The projected total revenue and expense is balanced in this fund for 2019.

31 CAPITAL PROJECTS

PROPOSED 2019 BUDGET:	Revenue: \$1,738,338	Expense: \$2,019,248
PROJECTED 2018 FINAL BUDGET:	Revenue: \$748,093	Expense: \$744,019
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$990,245	Expense: (\$1,275,229)

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; 2017 FEMA Assistance to Fire Fighters Grant, 2016/2017 CDBG Grant, 2018 Pa Small water Grant, Pa Dep 902 Grant, Pa Dep 904 Grant, 2017 MONTCO 2040 Implementation Grant, 2017 CFA/DCED Multimodal Transportation Grant, 2017 PECO Green Region Grant, 2018 DCED Flood Mitigation, 2018 Keystone Communities Program Grant.

CURRENT FUND STATUS - The 2019 budgeted fund balance is estimated at \$60,851 or 3.5% of the 2019 budget revenues.

35 HIGHWAY/LIQUID FUELS FUND

PROPOSED 2019 BUDGET:	Revenue: \$122,159	Expense: \$155,034
PROJECTED 2018 FINAL BUDGET:	Revenue: \$122,663	Expense: \$154,502
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$504)	Expense: [\$532]

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 2019 allocations include \$50,000 paving and \$30,000 for Road salt.

CURRENT FUND STATUS - The 2019 budgeted fund balance is estimated at \$63,325 or 51.8% of the 2019 budget revenues.

60 POLICE PENSION FUND

PROPOSED 2019 BUDGET:	Revenue: \$399,380	Expense: \$304,789
PROJECTED 2018 FINAL BUDGET:	Revenue: \$281,079	Expense: \$315,285
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$118,301	Expense: \$10,496

65 NON-UNIFORMED EMPLOYEE PENSION FUND

PROPOSED 2019 BUDGET:	Revenue: \$101,665	Expense: \$31,681
PROJECTED 2018 FINAL BUDGET:	Revenue: \$86,283	Expense: \$30,575
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: \$15,382	Expense: (\$1,106)

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 eleven (11) former employees, nine (9) Police and two (2) Non-Uniform, receiving pension payments.

CURRENT FUND STATUS - The 2019 budgeted fund balance is estimated at \$4,941,056 for the police and \$825,124 for the non-uniform.

95 POLICE DONATION FUND

PROPOSED 2019 BUDGET:	Revenue: \$2,025	Expense: \$3,500
PROJECTED 2018 FINAL BUDGET:	Revenue: \$2,300	Expense: \$1,542
CHANGE OVER 2018 PROJECTED FINAL:	Revenue: (\$275)	Expense: (\$1,958)

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 2019 budgeted fund balance is estimated at \$2,958.

Appendix A

2019 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
	285,397,439	285,397,439	285,397,439	285,397,439	285,397,439	285,397,439	285,397,439
	(5,707,949)	(5,707,949)	(5,707,949)	(5,707,949)	(5,707,949)	(5,707,949)	(5,707,949)
Adjusted Assessment Balance	279,689,490	279,689,490	279,689,490	279,689,490	279,689,490	279,689,490	279,689,490
2019 Tax Millage	4.930	0.202	0.600	0.450	0.826	0.265	0.880
Estimated Gross Income Before Discount	1,378,869	56,497	167,814	125,860	231,024	74,118	246,127
Less 2% discount	(27,577)	(1,130)	(3,356)	(2,517)	(4,620)	(1,482)	(4,923)
Tax Revenue Available for Appropriation - 2019	1,351,292	55,367	164,457	123,343	226,403	72,635	241,204

2019 Assessment from the County report dated 11/8/18

Less 2% Allowance for Appeals & Adjustments

Adjusted Assessment Balance

2019 Tax Millage

Estimated Gross Income Before Discount

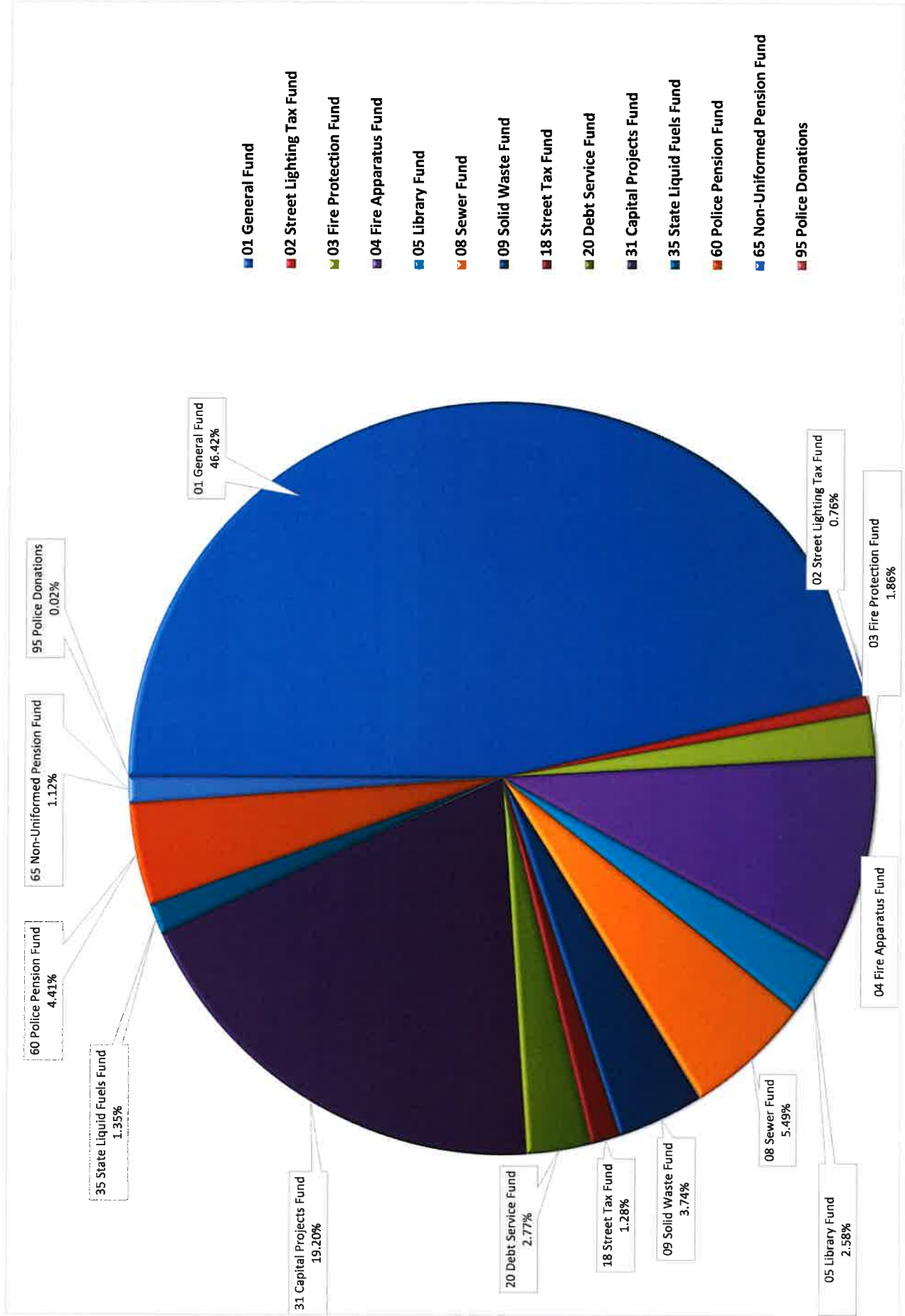
Less 2% discount

Tax Revenue Available for Appropriation - 2019

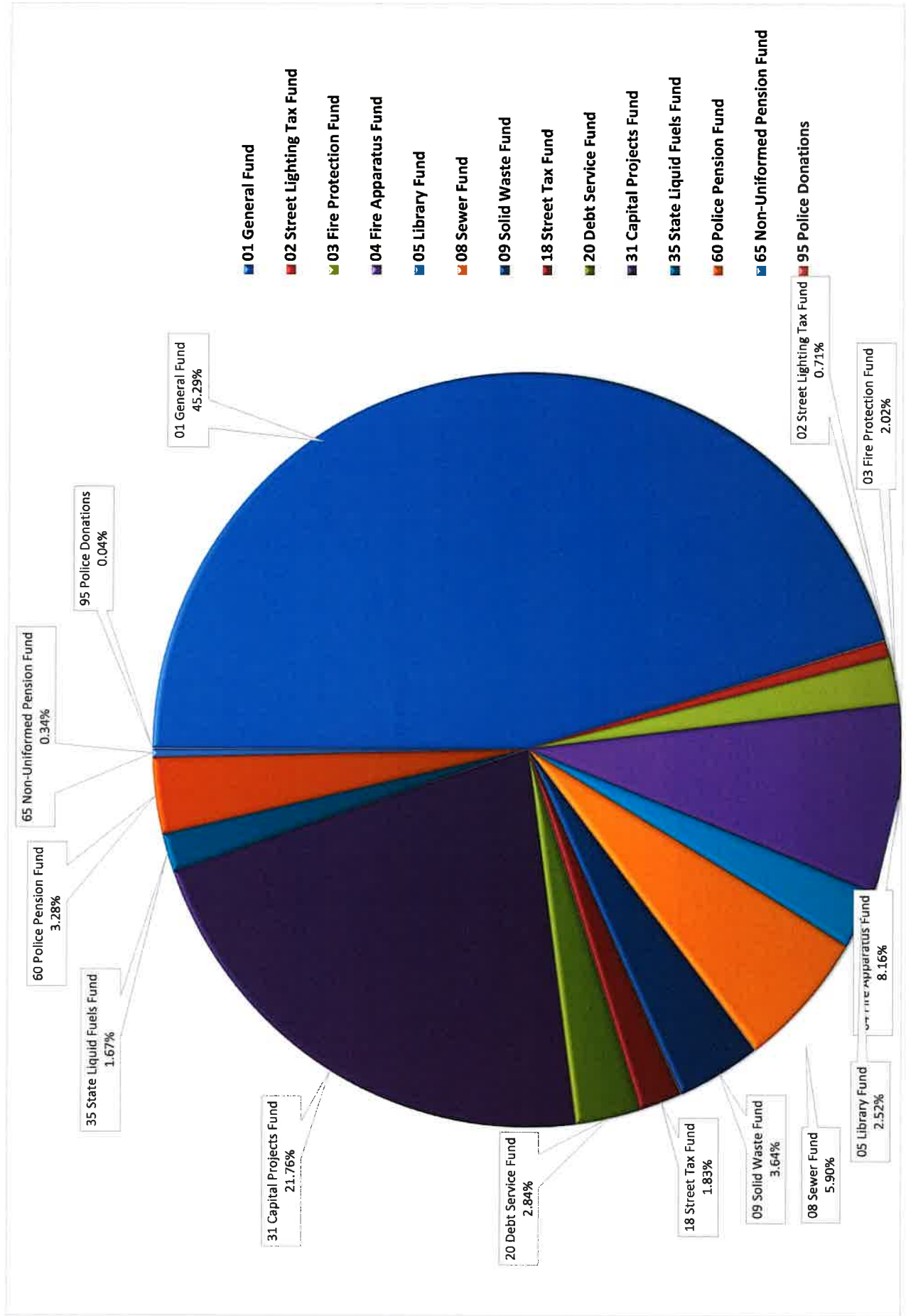
Appendix B

2019 Budget Charts and Graphs

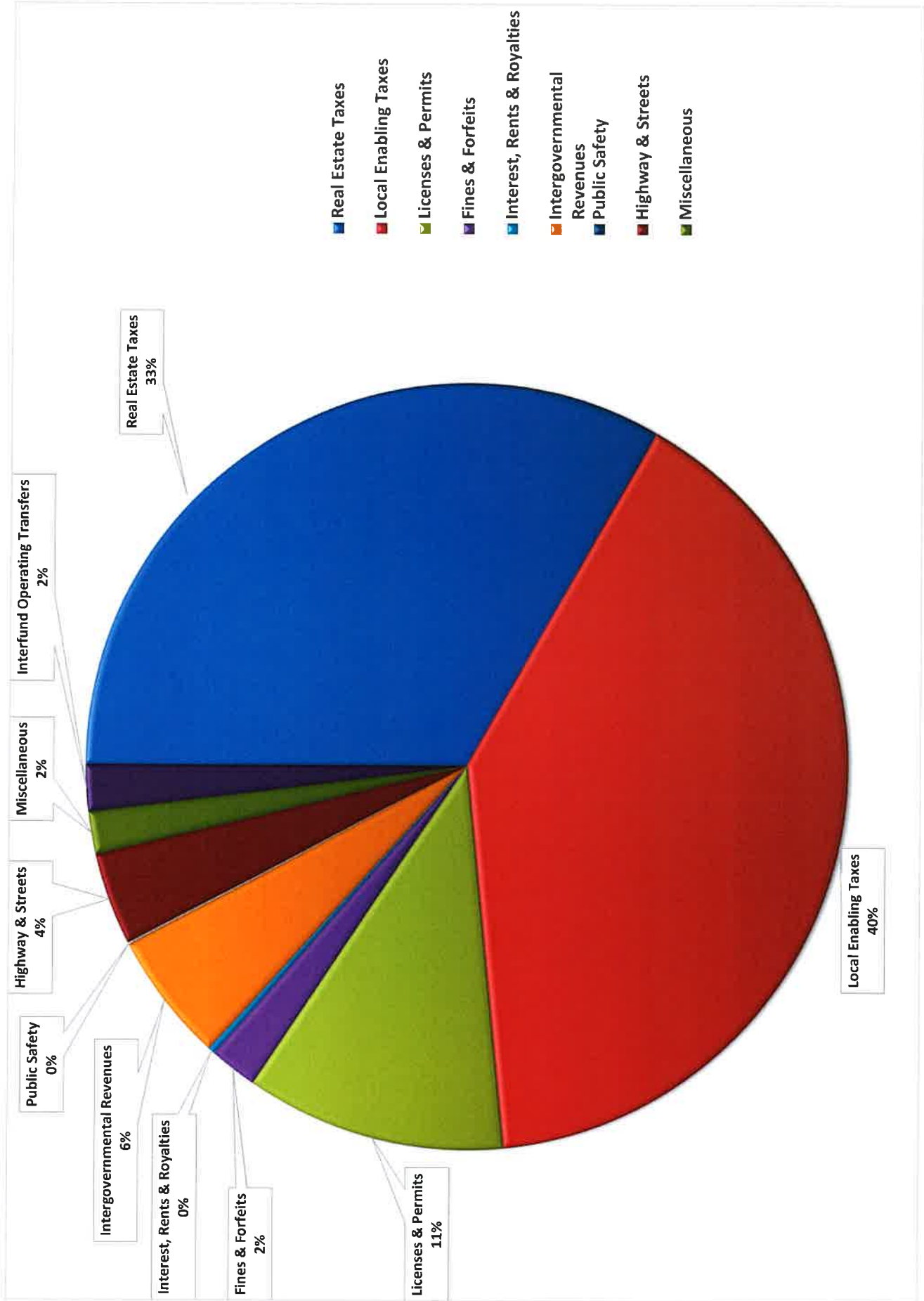
2019 Budget - Revenue



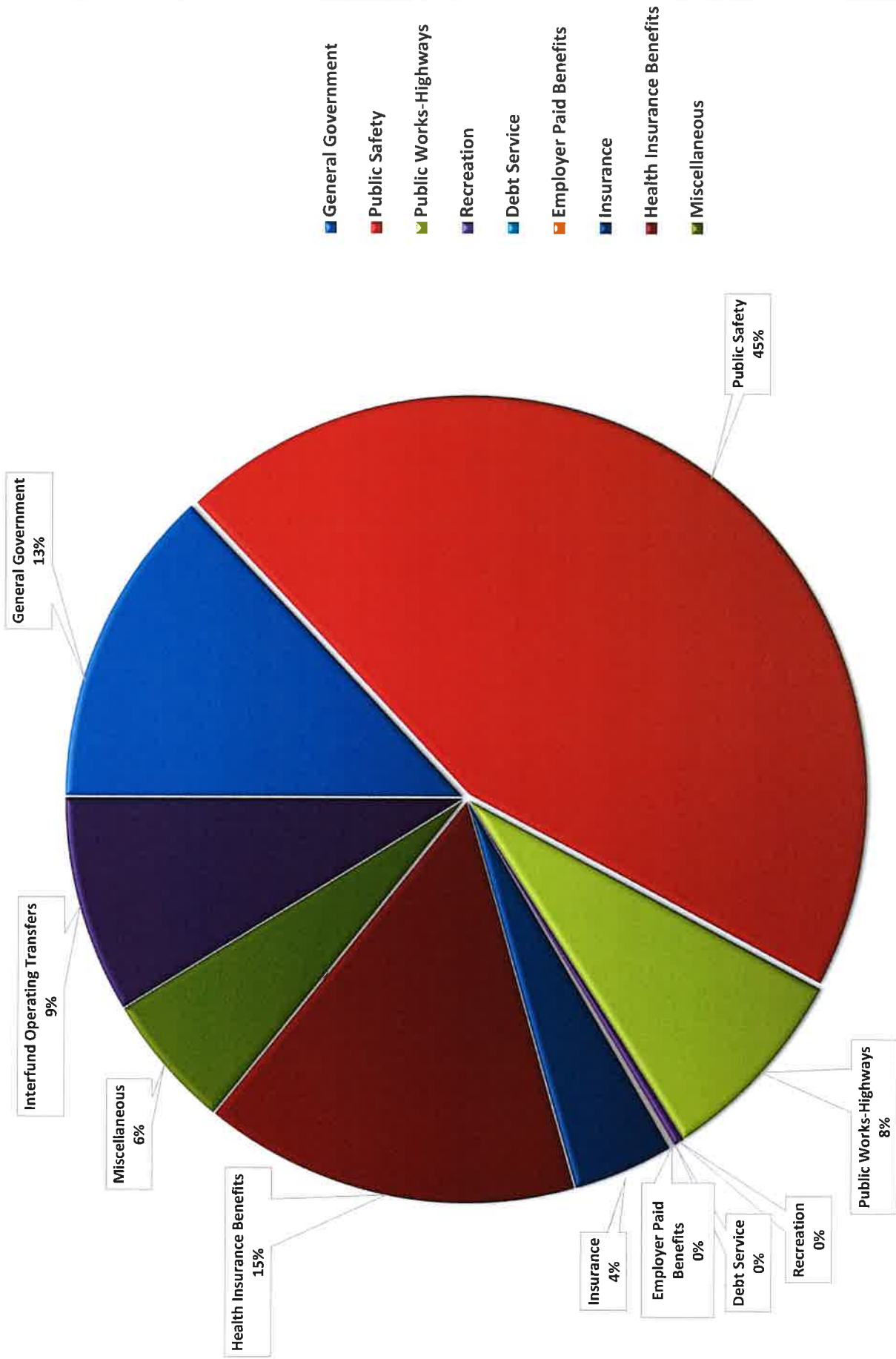
2019 Budget - Expenditures



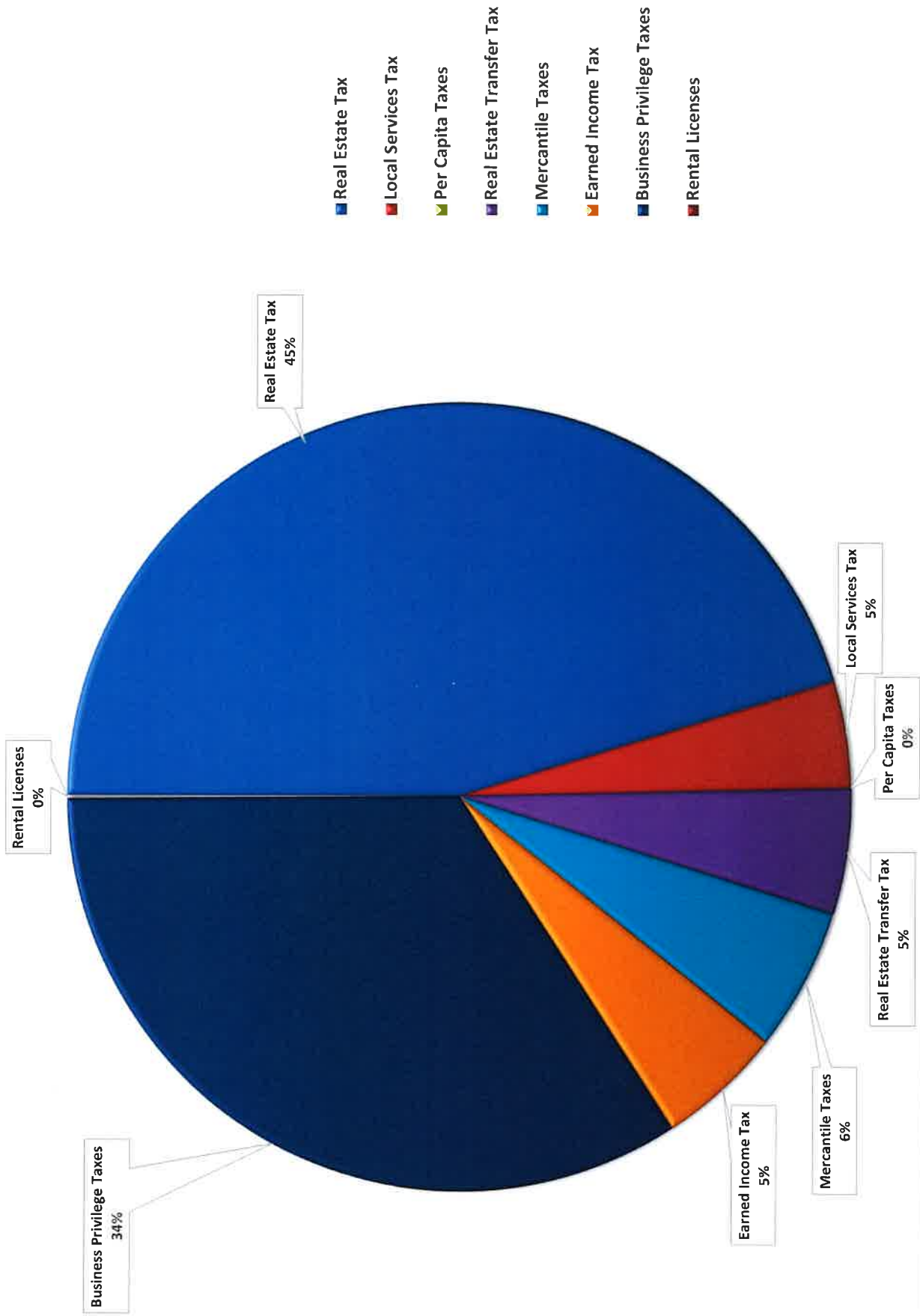
2019 Budget - General Fund Revenue



2019 Budget - General Fund Expenditures



2019 General Fund - Tax Revenue



Appendix C

2019 Summary by Fund

**Jenkintown Borough
2019 Final Budget**

REVENUE	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year end Projection	2019 Budget	Increase/(Decrease) from 2018 Budget	%Change from 2018 Budget
01 General Fund	4,050,399	3,927,715	3,606,861	3,694,828	3,761,075	4,203,683	508,854	13.77%
02 Street Lighting Tax Fund	58,549	57,732	176,080	69,467	64,189	69,267	(200)	-0.29%
03 Fire Protection Fund	178,926	125,521	168,956	169,225	169,959	168,707	(518)	-0.31%
04 Fire Equipment Reserve	87,917	129,104	129,988	129,288	133,559	813,750	684,462	529.41%
05 Library Fund	238,428	235,470	234,530	232,359	235,672	233,983	1,624	0.70%
08 Sewer Fund	428,930	459,291	407,423	1,740,036	1,852,097	497,000	(1,243,036)	-71.44%
09 Solid Waste Collection Fund	316,428	265,798	273,492	339,884	343,040	338,870	(1,014)	-0.30%
18 Street Tax Fund	423,470	76,762	156,074	75,497	201,666	116,340	40,843	54.10%
20 Debt Service Fund	3,040,414	251,448	250,505	248,873	292,421	250,519	1,646	0.66%
31 Capital Projects Fund	65,677	116,380	11,367	1,260,811	748,093	1,738,338	477,527	37.87%
35 Highway/Liquid Fuels Tax Fund	512,939	110,998	116,251	119,743	122,663	122,159	2,415	2.02%
60 Police Pension Fund	794,293	514,149	897,110	333,349	281,079	399,380	66,031	19.81%
65 Non-Uniformed Pension Fund	46,684	111,137	151,097	89,137	86,283	101,665	12,528	14.06%
95 Police Donations	11,445	3,579	1,862	2,525	2,300	2,025	(500)	-19.80%
TOTAL ALL FUNDS	10,254,498	6,385,085	6,581,597	8,505,022	8,294,096	9,055,686	550,665	5.37%
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year end Projection	2019 Budget	Increase/(Decrease) from 2018 Budget	%Change from 2018 Budget
01 General Fund	4,277,903	3,804,704	3,836,354	4,008,966	4,055,186	4,203,115	194,150	4.84%
02 Street Lighting Tax Fund	59,838	80,440	124,324	66,847	146,010	66,197	(650)	-0.97%
03 Fire Protection Fund	149,184	157,963	159,046	170,650	171,381	187,646	16,996	9.96%
04 Fire Apparatus Fund	-	533	-	-	351,643	757,806	757,806	
05 Library Fund	231,000	240,739	239,207	232,359	235,672	233,983	1,624	0.70%
08 Sewer Fund	337,264	269,268	606,023	1,418,969	1,558,801	547,787	(871,182)	-61.40%
09 Solid Waste Collection Fund	300,271	296,251	304,165	330,942	324,594	337,663	6,722	2.03%
18 Street Tax Fund	103,935	174,445	214,160	271,214	320,799	169,668	(101,546)	-37.44%
20 Debt Service Fund	2,929,652	232,389	248,671	244,996	284,996	263,321	18,325	7.48%
31 Capital Projects Fund	208,296	136,944	126,824	1,519,611	744,019	2,019,248	499,637	32.88%
35 Highway/Liquid Fuels Tax Fund	63,276	503,234	86,107	120,034	154,502	155,034	35,000	29.16%
60 Police Pension Fund	386,277	457,718	348,545	360,197	315,285	304,789	(55,407)	-15.38%
65 Non-Uniformed Pension Fund	35,151	43,161	38,756	30,981	30,575	31,681	700	2.26%
95 Police Donations	6,285	25,698	1,641	4,500	1,542	3,500	(1,000)	-22.22%
TOTAL ALL FUNDS	9,088,333	6,423,487	6,333,822	8,780,263	8,695,005	9,281,439	501,176	5.51%
EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES	1,166,165	(38,402)	247,775	(275,242)	(400,909)	(225,753)		

Appendix D

2019 General Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Beginning Fund Balance		982,766	755,262	878,273	675,165	648,781	354,670	(320,495)	(294,111)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	01-301-010	1,258,256	1,252,473	1,244,080	1,246,128	1,244,917	1,351,292	105,164	106,375	
Real Estate-Prior	01-301-020	18,636	2,361	4,641	5,000	9,210	9,000	4,000	(210)	
Real Estate-Delinquent	01-301-030	40,181	35,639	36,787	33,000	36,876	36,000	3,000	(876)	
Total:		1,317,073	1,290,474	1,285,508	1,284,128	1,291,003	1,396,292	112,164	105,289	
Act 511 Taxes										
Local Services Tax	01-310-000	165,265	133,369	133,712	135,000	128,220	135,000	-	6,780	
Per Capita Taxes-Current	01-310-010	17,093	19,452	17,442	17,500	19,051	-	(17,500)	(19,051)	
Per Capita Taxes-Prior Year	01-310-020	60	340	320	500	330	-	(500)	(330)	
Real Estate Transfer Tax	01-310-100	97,101	149,202	133,142	140,000	165,904	160,000	20,000	(5,904)	
Mercantile Taxes	01-310-300	174,187	176,120	192,258	180,000	170,961	180,000	-	9,039	
Earned Income Tax-non-resident	01-310-700	267,423	181,310	155,096	175,000	137,509	160,000	(15,000)	22,491	
Business Privilege Taxes	01-310-800	1,253,526	1,025,099	923,667	950,000	1,055,279	1,050,000	100,000	(5,279)	
Rental Licenses	01-310-900	7,600	4,700	6,025	4,500	4,333	4,500	-	167	
Total:		1,982,255	1,689,592	1,561,661	1,602,500	1,681,587	1,689,500	87,000	7,913	
Licenses & Permits										
Liquor Licenses	01-320-010	1,450	1,250	1,250	1,250	1,050	1,050	(200)	-	
Building Permits	01-320-020	86,694	67,508	42,994	50,000	58,746	300,000	250,000	241,254	
Plumbing Permits	01-320-030	6,337	11,545	4,185	6,000	8,404	8,000	2,000	(404)	
Street Encr. Permits	01-320-040	9,436	13,040	20,140	10,000	6,302	12,000	2,000	5,698	
Zoning/Land Development	01-320-050	5,550	5,879	7,635	6,000	19,492	10,000	4,000	(9,492)	
Parking Permits	01-320-070	15,980	10,920	16,295	16,000	14,565	24,000	8,000	9,435	
Other Licenses/Permits	01-320-100	14,169	13,495	7,180	10,000	12,310	10,000	-	(2,310)	
Cable TV Fees	01-320-120	84,031	90,208	96,398	100,000	91,021	100,000	-	8,979	
Tree Permits	01-320-150	500			50	-	50	-	50	
Total:		224,147	213,845	196,076	199,300	211,890	465,100	265,800	253,210	
								133.4%	119.5%	

Jenkintown Borough 2019 Final Budget: Fund 01-General

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Fines & Forfeits									
Vehicle Code D.J.	01-330-010	42,196	35,828	31,980	32,000	24,326	27,000	(5,000)	2,674
Parking/Borough	01-330-020	39,954	36,608	32,725	35,000	30,466	50,000	15,000	19,534
Non-Traffic Fines	01-330-030	2,112	6,022	4,235	6,000	3,079	5,000	(1,000)	1,921
Share State Police	01-330-040	1,965	1,712	2,124	1,500	2,112	2,500	1,000	388
Total:		86,226	80,169	71,064	74,500	59,983	84,500	10,000	24,517
Interest, Rents & Royalties									
Interest Income	01-341-000	3,638	3,734	3,905	4,000	7,076	7,500	3,500	424
Property Rent	01-342-000	16,661	16,651	20,644	22,800	16,488	4,500	(18,300)	(11,988)
Total:		20,299	20,385	24,549	26,800	23,564	12,000	(14,800)	(11,564)
Intergovernmental Revenues									
Police grants	01-351-020			-	7,000	7,000	7,500	500	500
Snow Contract State	01-354-050	1,981	1,483	1,856	1,850	1,850	1,931	81	81
PUC Realty Tax	01-355-010	3,652	4,646	3,966	4,000	3,844	4,000	-	156
State Funding	01-355-050	133,308	144,363	160,589	150,000	187,376	185,000	35,000	(2,376)
Foreign Fire Insurance Tax	01-355-070	35,560	35,238	31,709	32,000	28,667	30,000	(2,000)	1,333
Total:		174,502	185,731	198,120	194,850	228,737	228,431	33,581	(306)
Public Safety									
Reports/Copies	01-362-011	4,023	4,317	3,638	4,000	3,638	4,000	-	362
Total:		4,023	4,317	3,638	4,000	3,638	4,000	-	362
Highway & Streets									
Parking Meter	01-363-200	101,348	99,312	109,489	160,000	111,130	165,000	5,000	53,870
Total:		101,348	99,312	109,489	160,000	111,130	165,000	5,000	53,870
Escrows									
Escrow Deposits	01-370-050	5,000	1,500	15,174	3,000	1,553	6,000	3,000	4,447
Total:		5,000	1,500	15,174	3,000	1,553	6,000	3,000	4,447

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Miscellaneous										
Civil Service Exam Fees	01-389-010	1,700	-	-	1,000	1,500	-	(1,000)	(1,500)	-100.0%
Crossing Guard Refunds	01-389-020	16,033	15,270	16,188	20,250	17,067	21,060	810	3,993	4.0%
Police OT reimbursement	01-389-025	48,482	15,175	14,439	7,500	4,613	7,500	-	2,887	0.0%
Rec Board Revenue	01-389-029	1,015	615	1,310	1,000	1,000	1,300	300	300	30.0%
Other Receipts	01-389-030	12,242	863	29,303	5,000	24,657	20,000	15,000	(4,657)	300.0%
Refund of PY	01-389-031	5,192	6,937	9,169	7,500	3,371	7,500	-	4,129	0.0%
Insurance Recoveries	01-389-060	17,361	20,030	41,173	20,000	12,282	12,000	(8,000)	(282)	-40.0%
Total:		102,026	58,890	111,582	62,250	64,490	69,360	7,110	4,870	11.4%
Interfund Operating Transfers										
Street Light	01-392-020	-	-	-	-	-	-	-	-	-
Sewer Rent	01-392-080	10,000	10,000	20,000	40,000	40,000	40,000	-	-	0.0%
Solid Waste	01-392-090	23,500	23,500	10,000	23,500	23,500	23,500	-	-	0.0%
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-	-
Street Tax	01-392-910	-	-	-	20,000	20,000	20,000	-	-	0.0%
Total:		33,500	33,500	30,000	83,500	83,500	83,500	-	-	0.0%
Other Financing Sources										
Proceeds from Lease	01-393-300	-	-	-	-	-	-	-	-	-
2016 433-435 Proceeds	01-393-400	-	250,000	-	-	-	-	-	-	-
Proceeds from TRAN	01-394-100	-	-	-	-	-	-	-	-	-
Total:		-	250,000	-	-	-	-	-	-	-
TOTAL REVENUES		4,050,399	3,927,715	3,606,861	3,694,828	3,761,075	4,203,683	508,854	442,608	13.8%
										11.8%

Jenkintown Borough
2019 Final Budget: Fund 01-General

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
EXPENDITURES:									
Legislative Body									
Overtime	01-400-080	1,174	3,479	4,940	1,500	5,445	5,000	3,500	(445)
Salary Staff	01-400-090	105,364	132,721	140,958	156,991	156,803	163,552	6,561	6,749
Salary PT Staff	01-400-091	12,554	-	-	-	-	-	-	-
Materials/Supplies	01-400-100	4,391	3,220	4,723	4,000	5,607	5,000	1,000	(607)
General Expenses	01-400-200	4,760	4,591	6,251	5,000	6,895	5,000	-	(1,895)
Advertising	01-400-210	12,830	3,354	11,263	7,000	10,298	7,000	-	(3,298)
Printing	01-400-211	3,253	2,576	3,629	3,200	4,670	3,500	300	(1,170)
Postage	01-400-212	5,046	4,285	4,610	5,000	4,335	4,000	(1,000)	(335)
Insurance/Bonding	01-400-220	888	616	888	900	1,045	1,000	100	(45)
Accounting & Auditing Services	01-400-280	50,976	56,075	16,880	27,300	25,267	27,900	600	2,633
Legal Services	01-400-290	75,603	70,468	94,837	80,000	105,445	80,000	-	(25,445)
Telephone expense	01-400-300	12,905	12,114	12,253	12,000	11,903	12,000	-	97
Payroll Service	01-400-310	2,261	2,878	2,846	3,000	3,040	3,000	-	(40)
Transportation	01-400-330	-	335	454	250	452	500	250	48
Maintenance/Repair	01-400-400	-	-	-	500	253	500	-	247
Equipment Purchase/lease	01-400-700	2,457	1,175	936	2,000	1,925	2,000	-	75
Trainings, Conferences, Dues	01-400-750	12,201	8,143	7,390	8,000	6,081	7,000	(1,000)	919
Codification	01-400-800	1,368	3,763	1,270	3,500	4,200	3,500	-	(700)
Total:		308,031	309,793	314,128	320,141	353,664	330,452	10,311	(23,212)
Executive									
Salary-Manager	01-401-060	93,462	93,500	114,173	118,450	124,917	122,004	3,554	(2,914)
Total:		93,462	93,500	114,173	118,450	124,917	122,004	3,554	(2,914)
Tax Collection									
Salary Tax Collector	01-403-020	11,125	11,125	11,125	11,125	11,125	11,125	-	-
Materials & Supplies	01-403-100	414	616	881	1,000	928	1,000	-	72
Tax Forms	01-403-200	1,596	982	638	1,000	594	600	(400)	6
Postage	01-403-210	712	1,196	1,247	1,500	1,205	1,250	(250)	45
Tax Collectors Bond	01-403-220	-	-	-	1,500	1,230	-	(1,500)	(1,230)
Local Enabling Tax Commission	01-403-310	34,752	29,279	23,303	26,000	25,970	26,000	-	30
Total:		48,599	43,198	37,193	42,125	41,052	39,975	(2,150)	(1,077)
									-2.6%

Jenkintown Borough 2019 Final Budget: Fund 01-General

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Information Technology									
Equipment and Supplies	01-407-100	1,111	720	1,413	1,600	1,500	1,500	(100)	-
Maint and Support	01-407-110	14,746	14,283	18,726	14,000	21,826	15,000	1,000	(6,826)
Software	01-407-200	29,400	2,500	4,036	3,000	3,000	3,000	-	-
Website	01-407-210	4,386	3,600	4,193	5,000	6,484	6,000	1,000	(484)
Total:	Total:	49,644	21,103	28,368	23,600	32,810	25,500	1,900	(7,310)
Building & Plants									
Materials & Supplies	01-409-100	1,496	3,091	2,140	2,500	2,499	2,500	-	1
Utilities	01-409-110	18,049	17,329	19,620	20,000	16,309	16,500	(3,500)	191
Real Estate Taxes	01-409-120	7,668	7,883	8,177	8,250	8,462	-	(8,250)	(8,462)
Contract Service	01-409-300	1,127	1,802	2,258	1,500	1,977	1,500	-	(477)
Maintenance/Repairs	01-409-400	14,522	4,102	2,446	5,000	4,424	4,000	(1,000)	(424)
Janitorial Service	01-409-450	303	1,399	-	-	-	-	-	-
Equipment Purchase	01-409-700	11,644	11,512	9,495	2,500	1,741	2,500	-	759
Total:	Total:	54,808	47,118	44,136	39,750	35,412	27,000	(12,750)	(8,412)
Police									
Chief	01-410-010	89,196	92,318	97,301	100,425	100,313	103,940	3,515	3,627
Sergeants	01-410-020	339,656	315,001	183,537	369,805	275,512	334,888	(34,917)	59,376
Legal-Labor Counsel	01-410-029	14,860	19,985	3,535	5,000	3,879	5,000	-	1,121
Patrolmen	01-410-030	588,614	630,136	820,420	753,323	835,011	824,503	71,181	(10,508)
Crossing Guards	01-410-040	31,731	30,906	33,324	40,500	34,085	42,120	1,620	8,035
Parking Enforcement	01-410-050	25,931	22,345	30,216	30,593	32,245	31,511	918	(734)
Part-time Patrolmen	01-410-060	75,049	86,716	19,921	50,000	33,709	50,000	-	16,291
Clerk	01-410-070	35,360	36,140	37,228	38,271	38,396	39,419	1,148	1,023
Part time clerk									
Overtime	01-410-080	79,810	57,179	115,285	70,000	87,093	60,000	(10,000)	(27,093)
Event OT							13,400	13,400	13,400
OIC	01-410-081	11,706	15,895	25,657	10,000	14,480	5,000	(5,000)	(9,480)
School - tuition reimbursement	01-410-082	-	891	-	3,000	-	3,000	-	3,000
Materials/Supplies	01-410-100	488	-	-	150	-	150	-	150
Uniforms	01-410-120	12,238	12,843	12,768	16,000	15,475	16,000	-	525
Range Equipment/Supplies	01-410-121	4,530	7,047	3,085	8,000	1,891	6,000	(2,000)	4,109
MONTCO SWAT							3,000	3,000	3,000
General Expenses	01-410-122	9,889	9,946	13,289	11,000	11,124	11,000	-	(124)
Training	01-410-123	3,789	4,698	2,315	5,000	4,440	5,000	-	560

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Equipment Repair/Maint	01-410-124	3,727	6,557	3,609	6,000	5,665	6,000	-	335
Police Equipment Purchase	01-410-125	8,186	9,465	10,536	10,000	16,735	10,000	-	(6,735)
Radio Expense	01-410-126	9,308	16,750	18,658	17,000	16,878	17,000	-	122
Maint/Repairs-Vehicles	01-410-127	16,589	24,966	29,710	12,000	18,341	12,000	-	(6,341)
Vehicle Operating Expense	01-410-128	22,566	19,067	19,062	25,000	23,958	25,000	-	1,042
New Patrol Vehicle	01-410-130	38,816	-	20,000	9,600	7,192	-	(9,600)	(7,192)
PD VESTS	01-410-131	-	-	-	14,000	13,296	-	(14,000)	(13,296)
Technology	01-410-140	13,950	9,994	-	5,000	4,064	5,000	-	936
Contract Option	01-410-181	45,848	99,556	59,924	50,000	60,300	66,714	16,714	6,414
Longevity	01-410-182	12,000	18,942	15,186	17,281	17,398	20,556	3,275	3,158
Re-Accreditation	01-410-183	3,183	6,795	3,789	8,000	4,995	5,000	(3,000)	5
Total:		1,497,019	1,554,137	1,578,355	1,684,949	1,676,475	1,721,202	36,253	44,727
Fire									
Firemen Relief Contribution	01-411-540	35,560	35,238	31,709	32,000	28,667	30,000	(2,000)	1,333
Total:		35,560	35,238	31,709	32,000	28,667	30,000	(2,000)	1,333
Planning & Zoning									
Salary-Code Enforce. & Fire Marshall	01-414-010	49,807	-	13,750	30,000	41,625	70,000	40,000	28,375
Permit Refunds	01-414-020	-	44	-	200	225	200	-	(25)
Materials/Supplies	01-414-100	636	60	166	500	468	500	-	32
Engineering	01-414-240	5,175	10,186	1,697	5,000	1,507	5,000	-	3,493
Engineering fees - to be reimbursed	01-414-242	-	-	13,015	10,000	352	8,000	(2,000)	7,648
Court Recorder	01-414-250	3,235	255	5,138	2,500	11,317	4,500	2,000	(6,817)
Legal-ZHB	01-414-290	11,232	6,088	13,173	10,000	22,685	12,000	2,000	(10,685)
Legal Zoning & Planning	01-414-300	-	2,639	1,030	3,000	1,380	10,000	7,000	8,620
Contract Services	01-414-400	30,289	63,882	62,629	72,554	26,423	31,204	(41,350)	4,781
Code Enforcement Training	01-414-403	1,023	981	2,112	2,000	4,395	2,000	-	(2,395)
Planning Commission	01-414-900	-	-	-	250	-	250	-	250
Total:		101,398	84,135	112,708	136,004	110,377	143,654	7,650	33,277
Health									
Pest Control	01-421-410	250	200	200	200	200	200	-	-
Total:		250	200	200	200	200	200	-	0.0%

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Leaf Disposal									
Leaf Disposal	01-427-370	24,000	12,000	-	14,000	26,000	17,000	3,000	(9,000)
Total:		24,000	12,000	-	14,000	26,000	17,000	3,000	(9,000)
Public Works									
Salary-Street Crew	01-430-010	127,261	169,868	185,871	199,680	200,032	217,755	18,075	17,723
Overtime	01-430-020	12,686	15,166	16,019	12,000	19,712	14,000	2,000	(5,712)
Part-time Employee	01-430-030	10,660	4,835	7,016	7,124	3,465	2,890	(4,234)	(575)
Materials/Supplies	01-430-200	8,721	9,884	9,940	9,000	9,070	9,000	-	(70)
General expenses	01-430-210	2,996	1,119	2,089	1,500	2,008	1,500	-	(508)
Engineering	01-430-310	25,522	37,108	25,342	25,000	29,341	25,000	-	(4,341)
Radio System	01-430-320	-	-	-	500	-	500	-	500
Equipment Maint/Repair	01-430-400	15,948	18,276	29,068	15,500	32,383	19,000	3,500	(13,383)
Uniforms	01-430-440	2,554	1,548	1,967	2,000	2,443	2,000	-	(443)
Training DPW	01-430-450	1,795	539	964	1,500	1,018	1,500	-	482
Vehicle Operation	01-430-500	16,428	13,518	11,671	15,000	14,027	15,000	-	973
Equipment Purchase	01-430-700	9,357	6,936	5,872	6,500	4,244	6,500	-	2,256
Trees	01-430-840	1,500	1,000	1,343	750	1,600	1,000	250	(600)
Total:		235,428	279,796	297,160	296,054	319,343	315,645	19,591	(3,698)
Traffic Signals & Street Signs									
Traffic Signal Maint	01-433-200	4,971	8,183	4,834	5,000	-	2,500	(2,500)	2,500
Traffic Signal Elec.	01-433-210	5,073	5,137	4,950	4,765	5,051	4,765	-	(286)
Total:		10,044	13,320	9,783	9,765	5,051	7,265	(2,500)	2,214
Stormwater									
Stormwater Engineering	01-436-313	7,379	5,593	39,225	1,500	6,595	2,000	500	(4,595)
Storm Drainage	01-436-830	-	-	-	-	-	-	-	-
Total:		7,379	5,593	39,225	1,500	6,595	2,000	500	(4,595)
Parking Facilities									
Parking Lot Rental	01-445-200	-	4,558	2,843	4,000	4,118	5,000	1,000	882
Parking Meter and Lot Maint	01-445-210	23,911	10,459	12,579	10,000	12,511	10,000	-	(2,511)
JCA Funding	01-445-220	-	-	-	-	-	-	-	-
Town Square Project	01-445-230	2,436	894	1,799	2,000	2,331	2,000	-	(331)
Total:		26,347	15,911	17,221	16,000	18,960	17,000	1,000	(1,960)
Total:									-10.3%

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Recreation									
Recreation Active (JYA)	01-452-220	7,500	7,500	8,500	9,500	9,500	10,500	1,000	1,000
Recreation Board Programs	01-452-230	2,988	4,378	1,667	2,500	1,389	2,500	-	1,111
Community Playground	01-452-300	134	4,500	1,500	1,500	1,500	1,500	-	-
Cedar Street Open Space	01-452-400		260,496	2,000	2,000	2,000	2,000	-	-
Total:		10,621	276,874	13,667	15,500	14,389	16,500	1,000	2,111
Civil/Military Celebrations									
Civil Service	01-457-200	1,456	1,303	-	-	1,790	-	-	(1,790)
Total:		1,456	1,303	-	-	1,790	-	-	(1,790)
Civic Celebrations									
Civic Activities	01-459-100	-	256	696	500	246	1,000	500	754
Total:		-	256	696	500	246	1,000	500	754
Debt Principal									
Capital Lease Principal	01-471-350	5,386	5,630	1,445	-	-	-	-	-
Tran Principal	01-471-600	-	-	-	-	-	-	-	-
Total:		5,386	5,630	1,445	-	-	-	-	-
Debt Interest									
Capital Lease Interest	01-472-350	433	189	10	-	-	-	-	-
Tran Interest	01-472-600	-	-	-	-	-	-	-	-
Total:		433	189	10	-	-	-	-	-
Employer Paid Benefits									
PD Pension Excess Ben Refund	01-483-000	-	-	-	-	-	-	-	-
Employee Pension	01-483-010	-	-	-	-	-	-	-	-
Unemployment Comp	01-485-100	22,309	15,269	14,862	8,910	10,270	9,784	874	(486)
Total:		22,309	15,269	14,862	8,910	10,270	9,784	874	(486)
Total:							9,784	874	(486)
Total:							9,784	874	(486)
									-4.7%
									-4.7%

**Jenkintown Borough
2019 Final Budget: Fund 01-General**

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Insurance									
Package Policy	01-486-200	67,102	61,837	94,490	70,210	72,456	74,769	4,559	2,313
Workman's Comp	01-486-210	65,090	72,145	66,024	72,642	87,974	89,054	16,412	1,080
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	-	-	10,000	-	5,000	(5,000)	5,000
Total:		158,063	135,113	160,514	154,353	160,430	170,323	15,971	9,893
Employees Benefits									
Social Security	01-487-000	59,363	63,055	66,877	78,751	73,036	84,065	5,313	11,029
Hosp/Major Medical - Uniform	01-487-030	205,771	250,486	267,821	284,460	286,206	328,454	43,994	42,248
Hosp/Major Medical - Non-uniform	01-487-031	111,444	105,372	105,484	107,153	106,648	149,869	42,716	43,221
Health Savings Account	01-487-035	19,934	22,676	22,545	24,200	24,166	24,200	-	34
Life Insurance/AD&D	01-487-040	20,060	22,761	24,165	26,486	24,126	27,399	913	3,273
Dental	01-487-080	17,587	17,387	18,161	18,332	17,980	20,489	2,157	2,509
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	3,000	4,000	3,500	4,000	4,000	4,500	500	500
Total:		437,159	485,737	508,552	543,382	536,162	638,976	95,594	102,814
Reserve									
Reserve	01-489-000	14,940	20,930	1,025	50,000	46,528	50,000	-	3,472
Contingencies	01-489-300	559,533	-	18,446	30,000	10,000	30,000	-	20,000
Hiway Theatre Funding	01-489-301	5,000	10,000	8,000	10,000	10,000	6,000	(4,000)	(4,000)
Environmental Advisory Committee	01-489-312	2,500	2,850	4,794	5,000	758	2,005	(2,995)	1,247
Human Relations Commission	01-489-450	-	-	-	150	-	150	-	150
First Responders donation	01-489-500	1,500	1,500	1,500	1,500	1,500	1,500	-	-
Total:		583,473	35,280	33,765	96,650	68,786	89,655	(6,995)	20,869
ACT 511 Expenditures									
Refunds of Prior Year Revenues	01-491-000	40	-	120	-	50	-	-	(50)
Mercantile Tax Collected-Sch	01-491-300	87,094	88,051	88,028	90,000	90,681	90,000	-	(681)
Refunds of Prior Year Real Estate Tax	01-491-430	212	8,048	973	-	(559)	-	-	559
Refunds of Prior Year Act 511	01-491-440	6,594	13,994	161,947	100,000	128,285	50,000	(50,000)	(78,285)
Total:		93,939	110,093	251,067	190,000	218,457	140,000	(50,000)	(78,457)
								-26.3%	-35.9%

Jenkintown Borough
2019 Final Budget: Fund 01-General

Description	Budget Account	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference			
Operating Transfers												
Police Pension MMO	01-492-010	154,029	154,269	168,363	194,171	194,171	256,963	62,792	62,792	32.3%	62,792	32.3%
Transfer to street tax	01-492-018	200,000	-	-	-	-	-	-	-	-	-	-
Non Uniform MMO	01-492-020	39,988	59,650	49,052	60,962	60,962	71,018	10,056	10,056	16.5%	10,056	16.5%
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	10,000	-	-	0.0%	-	0.0%
Total:		473,097	223,919	227,416	265,133	265,133	337,981	72,847	72,848	27.5%	72,848	27.5%
TOTAL EXPENDITURES		4,277,903	3,804,704	3,836,354	4,008,966	4,055,186	4,203,115	194,150	194,929	4.8%	147,929	3.6%
BEGINNING FUND BALANCE												
PLUS REVENUE		982,766	755,262	878,273	675,165	648,781	354,670	(320,495)	(294,111)	-47.5%	(294,111)	-45.3%
LESS EXPENDITURES		4,050,399	3,927,715	3,606,861	3,694,828	3,761,075	4,203,683	508,854	442,608	13.8%	442,608	11.8%
		(4,277,903)	(3,804,704)	(3,836,354)	(4,008,966)	(4,055,186)	(4,203,115)	(194,150)	(147,929)	4.8%	(147,929)	3.6%
ENDING FUND BALANCE		755,262	878,273	648,781	361,028	354,670	355,237	(5,790)	567	-1.6%	567	0.2%
FUND BALANCE AS A PERCENTAGE OF REVENUE		18.6%	22.4%	18.0%	9.8%	9.4%	8.5%					

Appendix E

2019 Street Light Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		61,006	59,717	37,009	38,414	88,765	6,944	(31,470)	(81,821)
REVENUES:									
Real Property Taxes									
Real Estate-Current	02-301-010	55,862	55,700	55,474	55,567	55,503	55,367	(200)	(136)
Real Estate-Prior	02-301-020	831	258	207	250	411	250	-	(161)
Real Estate-Delinquent	02-301-030	1,689	1,586	1,639	1,500	1,633	1,500	-	(133)
Total:		58,382	57,544	57,321	57,317	57,547	57,117	(200)	(430)
Interest Earnings									
Interest Income	02-341-000	167	189	156	150	160	150	-	(10)
Total:		167	189	156	150	160	150	-	(10)
Miscellaneous									
Insurance Recoveries	02-389-060	-	-	-	12,000	6,482	12,000	-	5,518
Total:		-	-	-	12,000	6,482	12,000	-	5,518
Other Financing Sources									
Proceeds from Streetlight Progr	02-393-020	-	-	118,603	-	-	-	-	-
Total:		-	-	118,603	-	-	-	-	-
TOTAL REVENUES		58,549	57,732	176,080	69,467	64,189	69,267	(200)	5,078
								-0.3%	7.9%

**Jenkintown Borough
2019 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
EXPENDITURES:									
Street Lighting									
Street Lighting Electric	02-434-300	46,413	47,029	37,770	33,300	32,659	33,300	- 0.0%	641 2.0%
Jenkintown Sign Electric	02-434-310	156	434	144	400	146	150	(250) -62.5%	4 2.7%
Regional Streetlight Program				37,819		75,840			(75,840) -100.0%
Streetscape Lights Maint	02-434-400	650			500		500	0.0%	500
Leedom St Park Electric	02-434-401	1,062	1,107	824	1,000	500	600	(400) -40.0%	100 20.0%
Maintenance Parts & Supplies	02-434-450	11,558	31,870	41,884	14,000	14,227	14,000	0.0%	(227) -1.6%
Total:		59,838	80,440	118,442	49,200	123,372	48,550	(650) -1.3%	(74,822) -60.6%
Debt Principal									
Debt Principal-UNIVEST ST LGT	02-471-450			4,733	14,483	19,544	14,916	433 3.0%	(4,628) -23.7%
Total:				4,733	14,483	19,544	14,916	433 3.0%	(4,628) -23.7%
Debt Interest									
Debt Interest-UNIVEST ST LGT	02-472-450			1,149	3,164	3,094	2,731	(433) -13.7%	(363) -11.7%
Total:				1,149	3,164	3,094	2,731	(433) -13.7%	(363) -11.7%
Operating Transfers									
Transfer to General Fund	02-492-010								
Total:									
TOTAL EXPENDITURES		59,838	80,440	124,324	66,847	146,010	66,197	(650) -1.0%	(79,813) -54.7%
BEGINNING FUND BALANCE									
PLUS REVENUE		61,006	59,717	37,009	10,186	88,765	6,944	(3,242) -31.8%	(81,821) -92.2%
LESS EXPENDITURES		58,549	57,732	176,080	69,467	64,189	69,267	(200) -0.3%	5,078 7.9%
		(59,838)	(80,440)	(124,324)	(66,847)	(146,010)	(66,197)	650 -1.0%	79,813 -54.7%
ENDING FUND BALANCE		59,717	37,009	88,765	12,806	6,944	10,014	(2,792) -21.8%	3,070 44.2%
FUND BALANCE AS A PERCENTAGE OF REVENUE		102.0%	64.1%	50.4%	18.4%	10.8%	14.5%		

Appendix F

2019 Fire Protection Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference		
Beginning Fund Balance		21,291	51,034	18,592	10,278	28,502	27,080	16,802	163.5%	(1,422)	-5.0%
REVENUES:											
Real Property Taxes											
Real Estate-Current	03-301-010	121,669	121,327	164,777	165,050	164,870	164,457	(593)	-0.4%	(413)	-0.3%
Real Estate-Prior	03-301-020	1,810	561	451	500	1,220	500	-	0.0%	(720)	-59.0%
Real Estate-Delinquent	03-301-030	3,680	3,459	3,571	3,500	3,555	3,500	-	0.0%	(55)	-1.5%
Total:		127,159	125,347	168,798	169,050	169,645	168,457	(593)	-0.4%	(1,188)	-0.7%
Interest Earnings											
Interest Income	03-341-000	171	174	157	175	314	250	75	42.9%	(64)	-20.4%
Total:		171	174	157	175	314	250	75	42.9%	(64)	-20.4%
Interfund Operating Transfers											
Transfer from General Fund	03-392-010	51,596	-	-	-	-	-	-	-	-	-
Total:		51,596	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		178,926	125,521	168,956	169,225	169,959	168,707	(518)	-0.3%	(1,252)	-0.7%
EXPENDITURES:											
Fire Department											
Training	03-411-123	-	-	-	2,800	2,800	2,800	-	0.0%	-	0.0%
Hydrant Rental	03-411-140	22,119	22,119	22,119	22,200	22,188	22,200	-	0.0%	12	0.1%
Fire Police	03-411-203	2,570	740	4,600	-	-	2,075	2,075	0.0%	2,075	7.1%
Vehicle Maintenance	03-411-371	3,851	9,271	8,000	6,000	5,600	6,000	-	0.0%	400	7.1%
Insurance	03-411-380	18,742	25,318	29,856	31,370	32,384	32,891	1,521	4.9%	507	1.6%
Contribution Pioneer	03-411-900	48,815	39,440	37,040	44,840	44,840	39,100	(5,740)	-12.8%	(5,740)	-12.8%
Contribution Independent	03-411-950	50,330	58,290	55,893	61,440	61,440	80,580	19,140	31.2%	19,140	31.2%
Total:		146,427	155,178	157,508	168,650	169,252	185,646	16,996	10.1%	16,394	9.7%

Jenkintown Borough
2019 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Miscellaneous									
Contingencies	03-480-800	2,757	2,784	1,537	2,000	2,129	2,000	-	(129)
	Total:	2,757	2,784	1,537	2,000	2,129	2,000	-	(129)
Operating Transfers									
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES									
		149,184	157,963	159,046	170,650	171,381	187,646	16,996	16,265
								10.0%	9.5%
BEGINNING FUND BALANCE									
		21,291	51,034	18,592	24,181	28,502	27,080	2,899	(1,422)
PLUS REVENUE									
		178,926	125,521	168,956	169,225	169,959	168,707	(518)	(1,252)
LESS EXPENDITURES									
		(149,184)	(157,963)	(159,046)	(170,650)	(171,381)	(187,646)	(16,996)	(16,265)
								10.0%	9.5%
ENDING FUND BALANCE									
		51,034	18,592	28,502	22,756	27,080	8,141	(14,616)	(18,939)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		28.5%	14.8%	16.9%	13.4%	15.9%	4.8%	-64.2%	-69.9%

Appendix G

2019 Fire Apparatus Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		453,320	541,237	669,808	669,136	799,796	581,712	(87,424) -13.1%	(218,084) -27.3%
<u>REVENUES:</u>									
<u>Real Property Taxes</u>									
Real Estate-Current	04-301-010	82,968	124,085	123,584	123,788	123,753	123,343	(445) -0.4%	(410) -0.3%
Real Estate-Prior	04-301-020	1,234	383	455	500	915	500	- 0.0%	(415) -45.4%
Real Estate-Delinquent	04-301-030	2,509	2,359	3,202	2,000	3,618	2,000	- 0.0%	(1,618) -44.7%
Total:		86,711	126,826	127,241	126,288	128,286	125,843	(445) -0.4%	(2,443) -1.9%
<u>Interest Earnings</u>									
Interest Income	04-341-000	1,206	2,278	2,747	3,000	5,273	3,000	- 0.0%	(2,273) -43.1%
Total:		1,206	2,278	2,747	3,000	5,273	3,000	- 0.0%	(2,273) -43.1%
<u>Interfund Operating Transfers</u>									
Transfer fire tax	04-392-000	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
<u>Proceeds of General Long-Term Debt</u>									
2018 loan proceeds	04-393-010	-	-	-	-	-	684,907	684,907	684,907
Total:		-	-	-	-	-	684,907	684,907	684,907
TOTAL REVENUES		87,917	129,104	129,988	129,288	133,559	813,750	684,462 529.4%	680,191 509.3%
<u>EXPENDITURES:</u>									
<u>Capital Purchase</u>									
Fire Apparatus	04-411-740	-	533	-	-	351,643	684,907	684,907	333,264 94.8%
Total:		-	533	-	-	351,643	684,907	684,907	333,264 94.8%
<u>Debt Principal</u>									
Debt Principal-	04-471-460	-	-	-	-	-	45,631	45,631	45,631
Total:		-	-	-	-	-	45,631	45,631	45,631

Jenkintown Borough
2019 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Debt Interest									
Debt Interest-	04-472-460	-	-	-	-	-	27,269	27,269	27,269
	Total:	-	-	-	-	-	27,269	27,269	27,269
TOTAL EXPENDITURES		-	533	-	-	351,643	757,806	757,806	406,163 115.5%
BEGINNING FUND BALANCE		453,320	541,237	669,808	804,382	799,796	581,712	(222,670)	(218,084) -27.3%
PLUS REVENUE		87,917	129,104	129,988	129,288	133,559	813,750	684,462	680,191 509.3%
LESS EXPENDITURES		-	(533)	-	-	(351,643)	(757,806)	(757,806)	(406,163) 115.5%
ENDING FUND BALANCE		541,237	669,808	799,796	933,670	581,712	637,655	(296,014)	55,944 9.6%
FUND BALANCE AS A PERCENTAGE OF REVENUE		615.6%	518.8%	615.3%	722.2%	435.5%	78.4%	-31.7%	

Appendix H

2019 Library Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 05 Library**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference		
Beginning Fund Balance		7,518	14,946	9,677	5,000	5,000	5,000	(0)	0.0%		
REVENUES:											
Real Property Taxes											
Real Estate-Current	05-301-010	228,002	227,764	226,845	227,219	226,983	226,403	(816)	-0.4%	(580)	-0.3%
Real Estate-Prior	05-301-020	3,398	1,053	846	1,000	1,679	1,680	680	68.0%	1	0.1%
Real Estate-Delinquent	05-301-030	6,908	6,497	6,709	4,000	6,679	5,650	1,650	41.3%	(1,029)	-15.4%
Total:		238,308	235,315	234,400	232,219	235,341	233,733	1,514	0.7%	(1,608)	-0.7%
Interest Earnings											
Interest Income	05-341-000	120	156	130	140	331	250	110	78.6%	(81)	-24.5%
Total:		120	156	130	140	331	250	110	78.6%	(81)	-24.5%
State Capital & Operating Grant											
Library Grant	05-354-070	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-
EXPENDITURES:											
Libraries											
Contribution to Library	05-456-500	231,000	239,272	239,207	227,359	235,672	228,983	1,624	0.7%	(6,689)	-2.8%
Reserve	05-456-550	-	1,467	-	5,000	-	5,000	-	0.0%	5,000	-
Total:		231,000	240,739	239,207	232,359	235,672	233,983	1,624	0.7%	(1,689)	-0.7%
TOTAL EXPENDITURES											
		231,000	240,739	239,207	232,359	235,672	233,983	1,624	0.7%	(1,689)	-0.7%
BEGINNING FUND BALANCE											
		7,518	14,946	9,677	5,000	5,000	5,000	(0)	0.0%	-	0.0%
PLUS REVENUE											
		238,428	235,470	234,530	232,359	235,672	233,983	1,624	0.7%	(1,689)	-0.7%
LESS EXPENDITURES											
		(231,000)	(240,739)	(239,207)	(232,359)	(235,672)	(233,983)	(1,624)	0.7%	1,689	-0.7%
ENDING FUND BALANCE											
		14,946	9,677	5,000	5,000	5,000	5,000	(0)	0.0%	-	0.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE											
		6.3%	4.1%	2.1%	2.2%	2.1%	2.1%	(0)	0.0%	-	0.0%

Appendix I

2019 Sewer Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		335,021	426,687	616,710	460,781	418,110	711,406	250,625	293,296
REVENUES:									
Interest Earnings									
Interest Income	08-341-000	1,060	2,158	2,474	3,000	2,825	5,000	2,000	2,175
Total:		1,060	2,158	2,474	3,000	2,825	5,000	2,000	2,175
Charges for Sanitation Services									
Sewer Rents	08-364-001	351,416	381,317	358,039	360,000	373,598	365,000	5,000	(8,598)
Prior Sewer Fees	08-364-002	14,203	35,125	12,133	12,000	25,538	12,000	-	(13,538)
Abington Twp	08-364-003	49,070	38,726	33,353	45,000	40,000	40,000	(5,000)	-
Sanitary Sewer EDU Fees	08-364-110	13,181	1,966	1,423	6,000	10,136	75,000	69,000	64,864
Total:		427,870	457,133	404,949	423,000	449,272	492,000	69,000	42,728
Proceeds of General Long-Term Debt									
2018 loan proceeds	08-393-000	-	-	-	1,314,036	1,400,000	-	(1,314,036)	(1,400,000)
Total:		-	-	-	1,314,036	1,400,000	-	(1,314,036)	(1,400,000)
TOTAL REVENUES		428,930	459,291	407,423	1,740,036	1,852,097	497,000	(1,243,036)	(1,355,097)
EXPENDITURES:									
Sanitation Expenditures									
Materials and Supplies	08-429-200	466	-	-	1,000	311	1,000	-	689
Engineering	08-429-210	21,849	33,330	28,041	25,000	36,532	25,000	-	(11,532)
Maintenance	08-429-220	7,287	5,154	5,692	7,500	7,499	7,500	-	1
Sewer Treatment	08-429-230	223,735	207,035	291,377	240,000	266,939	280,000	40,000	13,061
Software Maintenance	08-429-252	170	-	-	-	-	-	-	-
Legal Fees	08-429-310	7,483	-	19,568	30,000	28,797	10,000	(20,000)	(18,797)
Utilities	08-429-360	319	362	340	350	437	350	-	(87)
TV Inspection	08-429-700	3,000	663	450	2,500	2,500	2,500	-	-
Sewer Construction	08-429-750	62,205	10,695	237,553	1,012,763	1,172,809	75,000	(937,763)	(1,097,809)
Total:		326,514	257,238	583,021	1,319,113	1,515,824	401,350	(917,763)	(1,114,474)

**Jenkintown Borough
2019 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Debt Principal									
Debt Principal - Cheltenham se	08-471-400	-	-	-	32,155	-	46,228	14,073	43.8%
Total:		-	-	-	32,155	-	46,228	14,073	43.8%
Debt Interest									
Debt Interest - Cheltenham se	08-472-400	-	-	-	26,000	-	57,209	31,208	120.0%
Total:		-	-	-	26,000	-	57,209	31,208	120.0%
Reserve									
Reserve	08-480-100				-	-	-	-	-
Act 537 Plan Fee	08-480-120				-	-	-	-	-
Sewer Billing	08-480-150	751	2,030	3,002	1,700	2,977	3,000	1,300	76.5%
Total:		751	2,030	3,002	1,700	2,977	3,000	1,300	76.5%
Adm Expenses									
Adm Exp GF Transfer	08-481-000	10,000	10,000	20,000	40,000	40,000	40,000	-	0.0%
Phila Adm Costs to Borough	08-481-001	-	-	-	-	-	-	-	-
Total:		10,000	10,000	20,000	40,000	40,000	40,000	-	0.0%
TOTAL EXPENDITURES		337,264	269,268	606,023	1,418,969	1,558,801	547,787	(871,182)	-61.4%
BEGINNING FUND BALANCE									
PLUS REVENUE		428,930	459,291	407,423	1,740,036	1,852,097	497,000	(1,243,036)	-71.4%
LESS EXPENDITURES		(337,264)	(269,268)	(606,023)	(1,418,969)	(1,558,801)	(547,787)	871,182	-61.4%
ENDING FUND BALANCE		426,687	616,710	418,110	781,848	711,406	660,619	(121,229)	-15.5%
FUND BALANCE AS A PERCENTAGE OF REVENUE		99.5%	134.3%	102.6%	44.9%	38.4%	132.9%	(50,787)	-7.1%

Appendix J

2019 Solid Waste Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Beginning Fund Balance		49,454	65,611	35,158	49,764	4,485	22,931	(26,833) -53.9%	18,446 411.3%	
REVENUES:										
Interest Earnings										
Interest Income	09-341-000	289	464	351	400	781	750	350 87.5%	(31) -4.0%	
Total:		289	464	351	400	781	750	350 87.5%	(31) -4.0%	
State Capital and Operating Grants										
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
Solid Waste Collection										
Collection Fees	09-360-000	273,002	247,917	246,853	309,734	312,981	306,870	(2,864) -0.9%	(6,111) -2.0%	
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	
Penalties	09-360-010	3,251	3,499	4,414	4,000	5,502	4,500	500 12.5%	(1,002) -18.2%	
Prior Fees	09-360-021	-	1,162	-	3,000	-	1,000	(2,000) -66.7%	1,000	
Special Pick Up Fees	09-360-031	5,054	5,101	6,455	7,000	8,904	8,500	1,500 21.4%	(404) -4.5%	
Administrative Charges	09-360-040	845	5,791	2,012	1,750	4,771	3,500	1,750 100.0%	(1,271) -26.6%	
Total:		282,151	263,470	259,734	325,484	332,158	324,370	(1,114) -0.3%	(7,788) -2.3%	
Leaf Bags										
Leaf Bag Sales	09-383-100	2,228	1,864	1,818	2,000	1,452	1,750	(250) -12.5%	298 20.5%	
Total:		2,228	1,864	1,818	2,000	1,452	1,750	(250) -12.5%	298 20.5%	
Other Revenues										
DEP Act 101 Sec 904-Recycling Grant	09-390-900	-	-	11,589	12,000	8,649	12,000	- 0.0%	3,351 38.7%	
Total:		-	-	11,589	12,000	8,649	12,000	- 0.0%	3,351 38.7%	
Other Revenues										
Refund of Prior Year Exp	09-395-000	31,760	-	-	-	-	-	-	-	
Total:		31,760	-	-	-	-	-	-	-	
TOTAL REVENUES		316,428	265,798	273,492	339,884	343,040	338,870	(1,014) -0.3%	(4,170) -1.2%	

**Jenkintown Borough
2019 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
<u>EXPENDITURES:</u>									
<u>Solid Waste</u>									
Solid Waste Fee Refund	09-427-020	205	319	-	300	-	300	-	300
Software Maintenance	09-427-252	2,385	240	-	960	960	1,000	40	40
General Expense	09-427-300	-	-	-	250	-	250	-	250
Printing	09-427-310	722	668	565	1,000	946	1,000	-	54
Postage	09-427-320	1,373	746	674	1,000	1,371	1,250	250	(121)
Leaf Disposal	09-427-370	4,099	-	-	2,000	1,460	2,000	-	540
Legal/court fees	09-427-400	16,466	10,469	1,077	10,000	3,215	7,000	(3,000)	3,785
Contracted Services	09-427-450	190,244	193,572	216,091	287,732	288,435	296,363	8,632	7,928
Tipping Fees	09-427-501	61,277	66,738	75,758	4,200	4,707	5,000	800	293
Total:		276,771	272,751	294,165	307,442	301,094	314,163	6,722	13,069
<u>Adm Expenses</u>									
Adm Exp GF Transfer	09-481-000	23,500	23,500	10,000	23,500	23,500	23,500	-	-
Total:		23,500	23,500	10,000	23,500	23,500	23,500	-	-
TOTAL EXPENDITURES									
		300,271	296,251	304,165	330,942	324,594	337,663	6,722	13,069
BEGINNING FUND BALANCE									
		49,454	65,611	35,158	3,708	4,485	22,931	19,223	18,446
PLUS REVENUE									
		316,428	265,798	273,492	339,884	343,040	338,870	(1,014)	(4,170)
LESS EXPENDITURES									
		(300,271)	(296,251)	(304,165)	(330,942)	(324,594)	(337,663)	(6,722)	(13,069)
ENDING FUND BALANCE									
		65,611	35,158	4,485	12,651	22,931	24,138	11,487	1,207
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		20.7%	13.2%	1.6%	3.7%	6.7%	7.1%	90.8%	5.3%

Appendix K

2019 Street Tax Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		65,004	384,539	286,856	281,272	228,770	109,637	(171,635)	(119,133)
REVENUES:									
Real Property Taxes									
Real Estate-Current	18-301-010	73,287	73,072	72,777	72,897	72,825	72,635	(262)	(190)
Real Estate-Prior	18-301-020	1,090	338	272	350	539	540	190	1
Real Estate-Delinquent	18-301-030	2,216	2,084	2,152	1,250	2,143	2,165	915	22
Total:		76,594	75,494	75,200	74,497	75,507	75,340	843	(167)
Interest Earnings									
Interest Income	18-341-000	341	1,269	958	1,000	1,362	1,000	-	(362)
Total:		341	1,269	958	1,000	1,362	1,000	-	(362)
Other Revenue									
Other Receipts	18-389-030	146,536	-	79,916	-	124,797	40,000	40,000	(84,797)
Total:		146,536	-	79,916	-	124,797	40,000	40,000	(84,797)
Interfund Operating Transfers									
Transfer from General Fund	18-392-001	200,000	-	-	-	-	-	-	-
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-
Total:		200,000	-	-	-	-	-	-	-
TOTAL REVENUES		423,470	76,762	156,074	75,497	201,666	116,340	40,843	(85,326)
								54.1%	-42.3%

**Jenkintown Borough
2019 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
<u>EXPENDITURES:</u>									
<u>Highways</u>									
General Service Admin.	18-430-100					79,158	-	(79,158)	-100.0%
Engineering	18-439-240	26,071	23,048	33,142	25,000	44,733	30,000	5,000	20.0%
Trees, Curbs, Sidewalks	18-439-300	27,705	30,510	23,430	25,000	13,626	15,000	(10,000)	-40.0%
Other Construction	18-439-330	2,439	27,709	27,123	25,000	29,940	15,000	(10,000)	-40.0%
TV inspection-storm sewer	18-439-350	-	285	-	1,500	1,579	1,500	-	0.0%
Equipment	18-439-400	44,084	44,084	1,674	1,000	1,555	1,500	500	50.0%
Maintenance/Repairs	18-439-500	2,256	2,133	949	4,500	3,300	4,500	-	0.0%
Capital Construction	18-439-600	1,380	46,676	127,842	150,000	106,807	65,000	(85,000)	-56.7%
Total:		103,935	174,445	214,160	232,000	280,698	132,500	(99,500)	-42.9%
<u>Debt Principal</u>									
Capital Lease Principal	18-471-400			-	17,168	17,643	15,559	(1,609)	-9.4%
Total:		-	-	-	17,168	17,643	15,559	(1,609)	-9.4%
<u>Debt Interest</u>									
Capital Lease Interest	18-472-400			-	2,046	2,458	1,609	(437)	-21.3%
Total:		-	-	-	2,046	2,458	1,609	(437)	-21.3%
<u>Operating Transfers</u>									
Transfer to General Fund	18-492-030			-	20,000	20,000	20,000	-	0.0%
Total:		-	-	-	20,000	20,000	20,000	-	0.0%
TOTAL EXPENDITURES		103,935	174,445	214,160	271,214	320,799	169,668	(101,546)	-37.4%
<u>BEGINNING FUND BALANCE</u>									
PLUS REVENUE		65,004	384,539	286,856	281,272	228,770	109,637	(171,635)	-61.0%
LESS EXPENDITURES		423,470	76,762	156,074	75,497	201,666	116,340	40,843	54.1%
		(103,935)	(174,445)	(214,160)	(271,214)	(320,799)	(169,668)	101,546	-37.4%
ENDING FUND BALANCE		384,539	286,856	228,770	85,555	109,637	56,309	(29,246)	-34.2%
FUND BALANCE AS A PERCENTAGE OF REVENUE		90.8%	373.7%	146.6%	113.3%	54.4%	48.4%		

Appendix L

2019 Debt Service Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Beginning Fund Balance		146	110,908	129,968	130,243	131,802	139,227	8,984	7,425	5.6%
<u>REVENUES:</u>										
<u>Real Property Taxes</u>										
Real Estate-Current	20-301-010	242,907	242,652	241,676	242,073	241,792	241,204	(869)	(588)	-0.4%
Real Estate-Prior	20-301-020	3,620	1,122	902	1,000	1,789	1,790	790	1	79.0%
Real Estate-Delinquent	20-301-030	3,881	6,900	7,145	5,000	7,115	6,025	1,025	(1,090)	20.5%
Total:		250,408	250,674	249,722	248,073	250,696	249,019	946	(1,677)	0.4%
<u>Interest Earnings</u>										
Interest Income	20-341-000	403	775	783	800	1,725	1,500	700	(225)	87.5%
Total:		403	775	783	800	1,725	1,500	700	(225)	87.5%
<u>Proceeds of General Long-Term Debt</u>										
2015 GON Proceeds	20-393-000	2,789,603	-	-	-	-	-	-	-	-
Police car lease	20-393-300		-	-	-	40,000	-	-	(40,000)	-100.0%
Total:		2,789,603	-	-	-	40,000	-	-	(40,000)	-100.0%
TOTAL REVENUES		3,040,414	251,448	250,505	248,873	292,421	250,519	1,646	(41,902)	0.7%

Jenkintown Borough
2019 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
EXPENDITURES:									
Adm Expenses									
Legal Fees	20-400-290	18,159	-	-	-	-	-	-	-
Total:		18,159	-	-	-	-	-	-	-
Debt Principal									
Debt Principal-2015 GON	20-471-000	2,824,276	175,000	175,000	175,000	175,000	175,000	-	0.0%
Debt Principal - Police cars	20-471-350	-	-	12,505	13,308	40,000	18,513	18,513	(21,487)
Debt Principal - 433-435 Cedar	20-471-400	-	-	175,000	188,308	13,308	13,788	480	3.6%
Total:		2,824,276	175,000	187,505	188,308	228,308	207,301	18,993	10.1%
Debt Interest									
Debt Interest-2015 GON	20-472-200	87,217	55,825	52,150	48,475	48,475	44,800	(3,675)	-7.6%
Debt Interest - Police cars	20-472-350	-	1,563	9,015	8,212	8,213	3,487	3,487	3,487
Debt Interest - 433-435 Cedar	20-472-400	-	-	61,166	56,688	56,688	7,732	(480)	(481)
Total:		87,217	57,389	61,166	56,688	56,688	56,020	(668)	-1.2%
TOTAL EXPENDITURES									
		2,929,652	232,389	248,671	244,996	284,996	263,321	18,325	7.5%
BEGINNING FUND BALANCE									
		146	110,908	129,968	130,243	131,802	139,227	8,984	6.9%
PLUS REVENUE									
		3,040,414	251,448	250,505	248,873	292,421	250,519	1,646	0.7%
LESS EXPENDITURES									
		(2,929,652)	(232,389)	(248,671)	(244,996)	(284,996)	(263,321)	(18,325)	(18,325)
ENDING FUND BALANCE									
		110,908	129,968	131,802	134,120	139,227	126,425	(7,695)	(12,802)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		3.6%	51.7%	52.6%	53.9%	47.6%	50.5%	-5.7%	-9.2%

Appendix M

2019 Capital Projects Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 31 Capital Projects

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Beginning Fund Balance		613,113	470,494	449,930	296,551	337,687	341,761	45,209	4,074	
REVENUES:										
Interest Earnings										
Interest Income	31-341-000	1,007	1,618	1,367	1,200	1,861	1,000	(200)	(861)	
Total:		1,007	1,618	1,367	1,200	1,861	1,000	(367)	(861)	
Grants										
Transportation Grants	31-390-000	-	-	-	179,784	59,265	445,554	265,770	386,289	
Grant Income (H2O, CDBG)	31-390-010	54,670	104,762	-	473,500	163,000	521,000	47,500	358,000	
Sanitary Sewer Rehabilitation	31-390-100	-	-	-	160,000	150,000	390,784	230,784	240,784	
CDBG HC Ramps	31-390-110	-	-	-	309,000	276,640	270,000	(39,000)	(6,640)	
Playground Grant	31-390-120	-	-	-	20,000	20,000	-	(20,000)	(20,000)	
EOC Generator Grant	31-390-200	-	-	-	40,000	-	40,000	-	40,000	
Total:		54,670	104,762	-	1,182,284	668,905	1,667,338	485,054	998,433	
Interfund Operating Transfers										
Transfer from General Fund	31-392-010	10,000	10,000	10,000	10,000	10,000	10,000	-	-	
Transfer from Sewer Fund	31-392-080	-	-	-	67,327	67,327	60,000	(7,327)	(7,327)	
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-	-	-	-	
Total:		10,000	10,000	10,000	77,327	77,327	70,000	(7,327)	(7,327)	
EXPENDITURES:										
Public Safety										
EOC Generator Grant	31-415-740	-	-	-	40,000	-	40,000	-	40,000	
Total:		-	-	-	40,000	-	40,000	-	40,000	
Total:										
		65,677	116,380	11,367	1,260,811	748,093	1,738,338	477,527	990,245	
								37.9%	132.4%	
								-9.5%	-9.5%	

**Jenkintown Borough
2019 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Public Works - Sanitation									
Sanitary Sewer Rehabilitation	31-429-364	-	-	-	227,327	178,770	390,784	163,457	212,014
Total:		-	-	-	227,327	178,770	390,784	163,457	212,014
Public Works - Highways, Roads & Streets									
Engineering/inspection	31-430-310	44,272	26,944	63,999	25,000	50,443	55,000	30,000	4,557
H2O and CDBG Grants	31-430-650	96,488	104,762	-	-	-	-	-	-
DCED, DCNR, FEMA grants	31-430-729	67,537	-	-	472,000	157,247	531,000	59,000	373,753
Borough Match	31-430-730	-	5,238	-	335,000	8,000	287,000	(48,000)	279,000
Playground Grant	31-430-740	-	-	-	20,000	24,916	(20,000)	(20,000)	(24,916)
Transportation Grants	31-430-750	-	-	43,987	89,784	21,503	445,464	355,680	423,961
CDBG HC Ramps	31-435-372	-	-	-	309,000	301,640	270,000	(39,000)	(31,640)
Total:		208,296	136,944	107,986	1,250,784	563,749	1,588,464	337,680	1,024,715
Parking Facilities									
Building	31-445-710	-	-	-	-	-	-	-	-
Demolition & Construction	31-445-730	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
Culture Recreation									
Police Car	31-450-130	-	-	18,838	-	-	-	-	-
WWI Monument	31-450-160	-	-	-	1,500	1,500	-	(1,500)	(1,500)
Public Art	31-450-200	-	-	-	-	-	-	-	-
Total:		-	-	18,838	1,500	1,500	-	(1,500)	(1,500)
TOTAL EXPENDITURES		208,296	136,944	126,824	1,519,611	744,019	2,019,248	499,637	1,275,229
BEGINNING FUND BALANCE									
PLUS REVENUE		613,113	470,494	449,930	296,551	337,687	341,761	45,209	4,074
LESS EXPENDITURES		(208,296)	(136,944)	(123,611)	(1,519,611)	(744,019)	(2,019,248)	(499,637)	(1,275,229)
ENDING FUND BALANCE		470,494	449,930	337,687	37,751	341,761	60,851	23,100	(280,910)
FUND BALANCE AS A PERCENTAGE OF REVENUE		716.4%	386.6%	2970.7%	3.0%	45.7%	3.5%	61.2%	-82.2%

Appendix N

2019 Highway/Liquid Fuels Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		40,469	490,132	97,896	95,231	128,040	96,201	970	(31,839)
REVENUES:									
Interest Earnings									
Interest Income	35-341-000	774	442	551	500	1,338	1,250	750	(88)
Total:		774	442	551	500	1,338	1,250	750	(88)
State Shared Revenue & Entitlement									
State Funding	35-355-050	94,681	110,556	115,700	119,243	121,325	120,909	1,665	(416)
Total:		94,681	110,556	115,700	119,243	121,325	120,909	1,665	(416)
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		512,939	110,998	116,251	119,743	122,663	122,159	2,415	(504)
EXPENDITURES:									
General Expense									
General Expense	35-400-200	16,563	-	-	-	-	-	-	-
Total:		16,563							
Major Equipment Purchase									
Major Equipment Purchase	35-430-740	5,900	-	19,823	-	-	45,000	45,000	45,000
Total:		5,900		19,823			45,000	45,000	
Snow Removal									
Snow Removal	35-432-200	28,174	6,437	21,499	30,000	29,282	30,000	-	718
Total:		28,174	6,437	21,499	30,000	29,282	30,000	-	718
									2.5%
									2.5%

Jenkintown Borough
2019 Final Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Traffic Signals & Street Signs									
Traffic Signal	35-433-220	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
Maintenance and Repairs									
Maintenance/Repairs	35-438-372	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
Major Road Construction									
Major Road Construction	35-439-610	-	466,763	14,751	60,000	95,192	50,000	(10,000)	(45,192)
Total:		-	466,763	14,751	60,000	95,192	50,000	(10,000)	(45,192)
Debt Principal									
2015 GON Liquid Fuel Loan Principal	35-471-200	9,926	23,827	24,236	24,710	24,603	25,111	401	508
Total:		9,926	23,827	24,236	24,710	24,603	25,111	401	508
Debt Interest									
2015 GON Liquid Fuel Loan Interest	35-472-200	2,713	6,207	5,798	5,324	5,425	4,923	(401)	(502)
Total:		2,713	6,207	5,798	5,324	5,425	4,923	(401)	(502)
TOTAL EXPENDITURES		63,276	503,234	86,107	120,034	154,502	155,034	35,000	532
BEGINNING FUND BALANCE									
PLUS REVENUE		40,469	490,132	97,896	95,231	128,040	96,201	970	(31,839)
LESS EXPENDITURES		512,939	110,998	116,251	119,743	122,663	122,159	2,415	(504)
		(63,276)	(503,234)	(86,107)	(120,034)	(154,502)	(155,034)	(35,000)	(532)
ENDING FUND BALANCE		490,132	97,896	128,040	94,940	96,201	63,325	(31,615)	(32,875)
FUND BALANCE AS A PERCENTAGE OF REVENUE		95.6%	88.2%	110.1%	79.3%	78.4%	51.8%	-33.3%	-34.2%

Appendix O

2019 Police Pension Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		3,867,750	4,275,766	4,332,197	4,736,482	4,880,672	4,846,465	109,984	(34,206)
REVENUES:									
Investment Earnings									
Interest Income	60-341-000	6,738	6,467	467	4,000	855	1,000	(3,000)	145
Dividend Income	60-341-010	85,836	91,344	74,294	45,000	56,962	50,000	5,000	(6,962)
Gain/(Loss) on sale of investments	60-341-015	495,959	208,654	588,145	25,000	(37,155)	25,000	-	62,155
Foreign tax withheld	60-341-016	-	-	-	-	-	-	-	-
Total:		588,534	306,466	662,907	74,000	20,662	76,000	2,000	55,338
State Funding									
State Funding	60-355-050	154,029	104,991	124,174	114,000	131,163	126,000	12,000	(5,163)
Total:		154,029	104,991	124,174	114,000	131,163	126,000	12,000	(5,163)
Miscellaneous									
Cont GF	60-389-100	-	49,369	44,190	80,171	63,008	130,963	50,792	67,955
Employee contributions	60-389-200	51,730	53,323	65,840	65,178	66,246	66,417	1,239	171
Total:		51,730	102,692	110,030	145,349	129,254	197,380	52,031	68,126
TOTAL REVENUES		794,293	514,149	897,110	333,349	281,079	399,380	66,031	118,301
									42.1%

**Jenkintown Borough
2019 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	60-470-061	25,520	17,185	10,485	25,000	7,162	10,000	(15,000)	2,838
Total:		25,520	17,185	10,485	25,000	7,162	10,000	(15,000)	2,838
Miscellaneous									
Direct Payments	60-489-100	360,551	424,210	329,098	325,197	303,060	284,789	(40,407)	(18,271)
Admin Exp	60-489-990	206	16,322	8,962	10,000	5,063	10,000	-	4,937
Total:		360,757	440,532	338,060	335,197	308,123	294,789	(40,407)	(13,334)
TOTAL EXPENDITURES									
		386,277	457,718	348,545	360,197	315,285	304,789	(55,407)	(10,496)
BEGINNING FUND BALANCE									
		3,867,750	4,275,766	4,332,197	4,736,482	4,880,672	4,846,465	109,984	(34,206)
PLUS REVENUE									
		794,293	514,149	897,110	333,349	281,079	399,380	66,031	118,301
LESS EXPENDITURES									
		(386,277)	(457,718)	(348,636)	(360,197)	(315,285)	(304,789)	55,407	10,496
ENDING FUND BALANCE									
		4,275,766	4,332,197	4,880,672	4,709,634	4,846,465	4,941,056	231,422	94,590
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		538.3%	842.6%	544.0%	1412.8%	1724.2%	1237.2%	4.9%	2.0%

Appendix P

2019 Non-Uniformed Pension Fund Budget

**Jenkintown Borough
2019 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
Beginning Fund Balance		507,581	519,114	587,090	678,567	699,432	755,140	76,572	55,708
REVENUES:									
Investment Earnings									
Interest Income	65-341-000	32	68	238	50	477	250	200	(227)
Dividend Income	65-341-010	8,801	9,588	8,748	5,500	6,252	5,500	-	(752)
Gain/Loss on sale of investments	65-341-015	(14,484)	27,397	76,370	5,000	486	5,000	-	4,514
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-
Total:		(5,652)	37,053	85,356	10,550	7,215	10,750	200	3,535
State Funding									
State Funding	65-355-050	27,640	39,372	36,415	36,000	56,213	54,000	18,000	(2,213)
Total:		27,640	39,372	36,415	36,000	56,213	54,000	18,000	(2,213)
Miscellaneous									
Contributions from Gen. Fund	65-389-100	12,348	20,277	12,637	24,962	4,749	17,018	(7,944)	12,269
Employee contributions	65-389-200	12,348	14,434	16,689	17,625	18,106	19,897	2,273	1,791
Total:		24,696	34,711	29,326	42,587	22,855	36,915	(5,672)	14,060
TOTAL REVENUES		46,684	111,137	151,097	89,137	86,283	101,665	12,528	15,382
									17.8%

**Jenkintown Borough
2019 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	65-470-061	184	188	660	300	3,136	1,000	700	233.3%
Total:		184	188	660	300	3,136	1,000	700	233.3%
Miscellaneous									
Direct Payments	65-489-100	34,777	30,213	30,376	20,681	23,026	20,681	-	0.0%
Admin Exp	65-489-990	190	12,761	7,720	10,000	4,413	10,000	-	0.0%
Total:		34,967	42,973	38,096	30,681	27,439	30,681	-	0.0%
TOTAL EXPENDITURES		35,151	43,161	38,756	30,981	30,575	31,681	700	2.3%
BEGINNING FUND BALANCE									
PLUS REVENUE		507,581	519,114	587,090	678,567	699,432	755,140	76,572	11.3%
LESS EXPENDITURES		46,684	111,137	151,097	89,137	86,283	101,665	12,528	14.1%
		(35,151)	(43,161)	(38,756)	(30,981)	(30,575)	(31,681)	(700)	2.3%
ENDING FUND BALANCE		519,114	587,090	699,432	736,723	755,140	825,124	88,400	12.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE		1112.0%	528.3%	462.9%	826.5%	875.2%	811.6%	69,984	9.3%

Appendix Q

2019 Police Donation Fund Budget

Jenkintown Borough
2019 Final Budget: Fund 95 Police Donation

Description	Budget Account Number	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Year End Projection	2019 Budget	19 Bud v 18 Bud Difference	19 Bud v 18 Proj Difference	
Beginning Fund Balance		20,414	25,573	3,454	3,918	3,675	4,433	515	758	
REVENUES:										
Interest Earnings										
Interest Income	95-341-000	28	29	12	25	30	25	-	(5)	
Total:		28	29	12	25	30	25	-	(5)	
Miscellaneous										
Police Donation	95-390-006	11,417	3,550	1,850	2,500	2,270	2,000	(500)	(270)	
Total:		11,417	3,550	1,850	2,500	2,270	2,000	(500)	(270)	
TOTAL REVENUES										
		11,445	3,579	1,862	2,525	2,300	2,025	(500)	(275)	
EXPENDITURES:										
Police										
General Expenses	95-410-122	6,285	25,698	1,641	2,500	1,542	1,500	(1,000)	(42)	
Police Equipment Purchase	95-410-125	-	-	-	2,000	-	2,000	-	2,000	
Total:		6,285	25,698	1,641	4,500	1,542	3,500	(1,000)	1,958	
TOTAL EXPENDITURES										
		6,285	25,698	1,641	4,500	1,542	3,500	(1,000)	1,958	
BEGINNING FUND BALANCE										
		20,414	25,573	3,454	3,918	3,675	4,433	515	758	
PLUS REVENUE										
		11,445	3,579	1,862	2,525	2,300	2,025	(500)	(275)	
LESS EXPENDITURES										
		(6,285)	(25,698)	(1,641)	(4,500)	(1,542)	(3,500)	1,000	(1,958)	
ENDING FUND BALANCE										
		25,573	3,454	3,675	1,943	4,433	2,958	1,015	(1,475)	
FUND BALANCE AS A PERCENTAGE OF REVENUE										
		223.5%	96.5%	197.3%	76.9%	192.7%	146.1%			