



BOROUGH OF JENKINTOWN

2020 BUDGET

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2020 STATE OF THE BOROUGH BUDGET STATEMENT

TO: Jenkintown Borough Council
FROM: George Locke, Borough Manager
RE: 2020 Annual Borough Budget Statement
DATE: December 11, 2019

I am pleased to present Borough Council with the Proposed 2020 Budget, totaling \$8.5 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 2020 budget cycle. In 2020, the [01] General Fund will comprise 48.40% of the budget and carries the large majority of the Borough's operating expenses.

A significant portion of the 2020 [01] General Fund revenues are generated from the Act 511 taxes, which are mostly paid by Businesses, Employers and Commercial Property Owners. Those revenues have fallen \$195,713 from 2018 and collections fell to a 2017 level. Additionally, there was a return of \$60,000 that had to be issued from this classification of taxes. In most cases these one-time expenses are generated by Commercial tax payers who mistakenly payed the incorrect Municipality. Throughout 2019 the Borough continued working with e-Collect, a third-party tax / 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. These efforts have identified approximately \$50,000 in tax dollars owed to the Borough. In continuing the communities unwavering support of the Borough's First Responders, Borough Council completed the planned purchase of the 2019 Spartan Aerial Fire Apparatus for the Jenkintown Fire Department. The [04] Fire Apparatus Fund that was established through the recommendations provided in the Borough Council commissioned "VFIS/Dr. Jenniway", Fire Equipment Assessment Study, provided the framework of the funding for the approximately 1.2 million dollar purchase to replace the Borough Fire Department's aging twenty year old Fire Apparatus, and will provide the Borough's First Responders with the latest lifesaving equipment available. This fire apparatus has a useful life expectancy of twenty-five years.

Also, 2019, saw the first full year of the elimination of the per-capita tax, a reduction of approximately \$19,000 was realized in the Act 511 tax revenue category. In addition to the aforementioned causes of revenue shortfall, an increase in expense can be anticipated with the JPD collective bargaining agreement currently being negotiated and increased health care costs due to the insurance provider no longer offering the health care plan previously afforded to the Uniform employees.

Additionally, while the tax assessment reduction appeals had slowed and somewhat stabilized in 2019, the real estate assessment for Jenkintown Borough provided by the Montgomery County Board of Assessment had a slight decrease from the 2018 level, with that stated there have been both residential and commercial properties that will be added to the tax rolls in 2020 that had not previously been taxable as presented.

To offset and overcome the reduction in revenues the Borough successfully applied a concerted effort to identify available grant funding opportunities that directly applied to projects that addressed immediate Borough needs. These efforts produced \$2,455,157 in funding from Federal, State and County Agencies for projects that will create or improve; Storm water management, Accessibility, Sanitary sewer, Fire life/safety, Green/open space facilities within the Borough.

Moreover, Borough Council's stated goal was once again to eliminate or minimize any potential tax increase presented in the 2020 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, the 2020 Budget contains a proposed increase in tax millage assigned to the [01] General Fund, setting the millage rate for this fund at 5.33 mills will result in a tax millage increase of .40 mills and equate to approximately \$60.00 on a property assessed at \$150,000.

2019 - 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 received approximately \$1,455,157 in grant funding for projects in 2019. 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** – Again utilizing the Sanitary Sewer Rehabilitation Study performed in 2016, the Borough identified the Pa State Small Water Grant to fund the required sanitary sewer repairs on the Borough owned sanitary sewer mains this time located in the West Avenue drainage basin. The Borough applied for and received this grant (\$394,000); bid, awarded and project expected to be completed by years end. The sanitary sewer from Jenkintown Borough traverses Cheltenham Township. That conveyance line “Interceptor A” was mandated to be upgraded by the PaDEP at a cost of over 14 million dollars to which the Borough's responsibility was 11%. This improvement along with the sewer mains and lateral repairs within the Borough should allow the continued release of EDU connections, lower costs of sewage treatment and protect the environment from unwanted discharges. Additionally, the Borough has awarded a contract to PFM Consulting to value the Borough main sanitary sewer system. The sanitary sewer system is the single largest capital asset owned by Jenkintown Borough.

- **Infrastructure upgrades** – Continued to coordinate infrastructure projects 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 (.5) miles of HP Gas main, new services and safety meters. Aqua Pennsylvania installed one and a half (1.5) mile of new high capacity watermains. Jenkintown Borough installed six (6) storm water inlets and associated piping. Jenkintown Borough also continued the comprehensive paving project, there was one half (.5) mile of roadway repaved and one (1) mile of residential sidewalk evaluated and improvements made to bring the sidewalks back in to code compliance. Installed 4 ADA accessible curb cut ramps. JBPWD completed several road base repairs aimed to extend the life of those existing roads.
- **Borough Administration** – The 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. The Borough added a Full time Fire Marshal / Building Inspector to staff. There is a significant savings to be realized by having a Borough Code Officer rather than an hourly third-party inspection agency. This program 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. Installed and implanted ParkMobile so visitors can pay electronically by phone at all curbside meters. This option has been successful and has shown increased use since implementation. Regulations are being made more uniform, signage has been upgraded and public notifications are made more frequently to keep the public informed of changes such as the Free Holiday Parking Schedule.
- **CLEARGOV** – Continued refining 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. CLEARGOV has evolved with other platforms that will enable the Borough to continue to provide transparent accounting of Borough projects and affairs.
- **Information Technology** – Continued 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 completed the Borough wide “2035” Comprehensive Plan.
- **Highway Safety** – Continued Borough wide street sign replacement program with high reflectivity signage. Implemented replacement plan 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 and Fire Departments.

2020 – STATED GOALS

- **Community Planning** – Continue to foster our productive partnership with the Montgomery County Planning Commission. Provide support to the Borough Planning Commission whose extraordinary efforts have been on display working to preserve the Historic thread of Jenkintown Borough working alongside County and State agencies.
- **Jenkintown 2035 Comprehensive Plan** - The Jenkintown Borough Planning Commission has undertaken and will continue to move forward with the implementation of the “Jenkintown 2035” Jenkintown Borough Comprehensive Plan. Historic preservation, Economic development, Open space and Parking are areas of the Plan that immediate work was begun, and progress has been made on thus far.
- **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. Additionally, the Borough plans to be engaged in the new SEPTA Parking facility which will be located at 165 Township Line Road including but not limited to attending meetings and providing valuable input regarding the ascetics and pedestrian / vehicle access to the facility.
- **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** – Complete the demolition/remediation phase of the park project. Complete the bid/design specifications and place the park project out for public competitive bid. Construction of the park facility is scheduled to take place in 2020.
- **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. That conveyance line “Interceptor A” was mandated to be upgraded by the PaDEP at a cost of over 14 million dollars to which the Borough’s responsibility was 11%. This improvement along with the sewer mains and lateral repairs within the Borough should allow the continued release of EDU connections, lower costs of sewage treatment and protect the environment from unwanted discharges. Additionally, the Borough has awarded a contract to PFM Consulting to value the Borough main sanitary sewer system. The sanitary sewer system is the single largest capital asset owned by Jenkintown Borough.
- **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. Additionally, begin the implementation of the grant 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.

- **Infrastructure Upgrades** – Work to complete the PECO utility pole project, coordinate efforts with PECO to install new gas mains on Runnymede Avenue (Cloverly to Rodman), Florence Avenue (West to Runnymede), Walnut Street (West to Runnymede) and Hillside Avenue (Walnut to Florence) The 2020 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** – Continue to 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.

2020 total assessed valuation provided by Montgomery County is \$285,213,339. The tax millage is allocated as follows, based on a 98% collection rate:

General Fund	5.330 mills	\$1,459,988
Street Light Fund	0.202 mills	\$55,332
Fire Protection	0.600 mills	\$164,351
Fire Apparatus	0.450 mills	\$123,264
Library	0.826 mills	\$226,257
Street Tax	0.265 mills	\$72,589
Debt Service	0.880 mills	\$241,049
Total Real Estate Tax millage	8.553 mills	\$2,342,828

01 GENERAL FUND

PROPOSED 2020 BUDGET:	Revenue: \$4,149,596	Expense: \$4,220,230
PROJECTED 2019 FINAL BUDGET:	Revenue: \$4,051,248	Expense: \$4,196,244
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: \$98,348	Expense: \$23,986

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 5.33). 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 Fund Balances.

CURRENT FUND STATUS – The 2020 budgeted fund balance is estimated at \$191,833 or 4.6% of the 2020 budget revenues. It is Council's goal to ultimately maintain a minimum general fund balance of 10% of the annual revenues.

02 STREET LIGHTING TAX FUND

PROPOSED 2020 BUDGET:	Revenue: \$69,182	Expense: \$64,947
PROJECTED 2019 FINAL BUDGET:	Revenue: \$57,377	Expense: \$62,782
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: \$11,805	Expense: \$2,165

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 2020 budgeted fund balance is estimated at \$5,006 or 7.2% of the 2020 budget revenues.

03 FIRE PROTECTION FUND

PROPOSED 2020 BUDGET:	Revenue: \$168,601	Expense: \$161,409
PROJECTED 2019 FINAL BUDGET:	Revenue: \$169,124	Expense: \$196,152
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$523)	Expense: (\$34,742)

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 2020 budgeted fund balance is estimated at \$7,231 or 4.3% of the 2020 budget revenues.

04 FIRE APPARATUS FUND

PROPOSED 2020 BUDGET:	Revenue: \$128,764	Expense: \$34,466
PROJECTED 2019 FINAL BUDGET:	Revenue: \$435,023	Expense: \$774,559
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$306,259)	Expense: (\$740,093)

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. This Fund was used in 2019 to purchase the 1.2 million dollar Fire Apparatus for the Jenkintown Fire Department and

05 LIBRARY FUND

PROPOSED 2020 BUDGET:	Revenue: \$234,087	Expense: \$234,087
PROJECTED 2019 FINAL BUDGET:	Revenue: \$235,770	Expense: \$235,875
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$1,683)	Expense: (\$1,788)

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 2020.

08 SEWER FUND

PROPOSED 2020 BUDGET:	Revenue: \$435,300	Expense: \$964,867
PROJECTED 2019 FINAL BUDGET:	Revenue: \$1,866,616	Expense: \$1,150,041
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$1,431,316)	Expense: (\$185,174)

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 2020 budgeted fund balance is estimated at \$491,092 or 112.8% of the 2020 budget revenues.

09 SOLID WASTE COLLECTION FUND

PROPOSED 2020 BUDGET:	Revenue: \$338,370	Expense: \$367,304
PROJECTED 2019 FINAL BUDGET:	Revenue: \$351,647	Expense: \$309,361
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$13,277)	Expense: \$57,943

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 2020 budgeted fund balance is estimated at \$42,394 or 12.5% of the 2020 budget revenues.

18 STREET TAX FUND

PROPOSED 2020 BUDGET:	Revenue: \$220,309	Expense: \$174,668
PROJECTED 2019 FINAL BUDGET:	Revenue: \$111,656	Expense: \$170,943
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: \$108,653	Expense: \$3,726

FUND FUNCTION - The Street Tax Fund (18) receives revenue from dedicated tax millage. In 2020, 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 2020 budgeted fund balance is estimated at \$97,997 or 44.5% of the 2020 budget revenues.

20 DEBT SERVICE FUND

PROPOSED 2020 BUDGET:	Revenue: \$250,549	Expense: \$268,511
PROJECTED 2019 FINAL BUDGET:	Revenue: \$252,116	Expense: \$263,304
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$1,567)	Expense: \$5,207

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 \$2,002,102.51.

CURRENT FUND STATUS - The projected total revenue and expense is balanced in this fund for 2020.

31 CAPITAL PROJECTS

PROPOSED 2020 BUDGET:	Revenue: \$1,920,243	Expense: \$2,157,205
PROJECTED 2019 FINAL BUDGET:	Revenue: \$377,740	Expense: \$384,581
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: \$1,542,503	Expense: \$1,772,624

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 PA Small water grant to re-line and grout the sanitary sewer piping, Greenlight GO traffic signalization improvement, DCNR Cedar Street Park grant, DCED Flood Mitigation Grant and the CDBG grant for ADA Accessible curb cuts.

CURRENT FUND STATUS - The 2020 budgeted fund balance is estimated at \$68,399 or 3.6% of the 2020 budget revenues.

35 HIGHWAY/LIQUID FUELS FUND

PROPOSED 2020 BUDGET:	Revenue: \$119,534	Expense: \$119,534
PROJECTED 2019 FINAL BUDGET:	Revenue: \$125,722	Expense: \$148,278
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$6,188)	Expense: (\$28,744)

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 2020 allocations include \$60,000 paving and \$29,500 for Road salt.

CURRENT FUND STATUS - The 2020 budgeted fund balance is estimated at \$80,460 or 67.2% of the 2020 budget revenues.

60 POLICE PENSION FUND

PROPOSED 2020 BUDGET:	Revenue: \$416,911	Expense: \$304,789
PROJECTED 2019 FINAL BUDGET:	Revenue: \$1,003,674	Expense: \$297,986
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$586,773)	Expense: \$6,803

65 NON-UNIFORMED EMPLOYEE PENSION FUND

PROPOSED 2020 BUDGET:	Revenue: \$118,399	Expense: \$36,410
PROJECTED 2019 FINAL BUDGET:	Revenue: \$187,326	Expense: \$33,738
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$68,927)	Expense: \$2,672

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 (13) former employees receiving pension payments.

CURRENT FUND STATUS - The 2020 budgeted fund balance is estimated at \$5,342,294 for the police and \$935,731 for the non-uniform.

95 POLICE DONATION FUND

PROPOSED 2020 BUDGET:	Revenue: \$2,050	Expense: \$3,800
PROJECTED 2019 FINAL BUDGET:	Revenue: \$4,149	Expense: \$2,200
CHANGE OVER 2019 PROJECTED FINAL:	Revenue: (\$2,099)	Expense: \$1,600

FUND FUNCTION - The Police Donation Fund (95) 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 2020 budgeted fund balance is estimated at \$4,362.



CHAIR, ADMINISTRATION & FINANCE COMMITTEE 2020 BUDGET DISCUSSION

TO: Jenkintown Borough Council
FROM: David Ballard, Chair, Administration & Finance Committee
RE: 2020 Budget Discussion
DATE: December 16, 2019

- The increase in the General Fund millage of 0.4 mills represents about a 5% increase in overall borough Real Estate tax rate (from 8.153 mills to 8.553 mills) and an increase of a little over 8% in the General Fund millage rate (from 4.93 mills to 5.33 mills). The increase in millage will raise about \$112,000 in revenue, given the borough wide real estate valuation of around \$285 million.
- Due to reassessments of property values over the years, the borough's total Real Estate assessment has fallen from levels of around \$305 million in 2004, so a decline in assessed value of about \$20 million, or about 6.5%, over those years. And these are nominal figures for the borough's tax base and are not adjusted for inflation. Because the costs faced by the borough are affected by inflation across nearly every element of the budget, and by contract provisions in some areas, accounting for inflation in these comparisons matters. Adjusted for inflation, the 2004 assessed real estate valuation for the borough -- \$305 million -- would be \$389 million in 2019 dollars. This represents an additional, and significant, effect on the buying power of borough revenues. Compared to that inflation adjusted 2004 tax base of \$389 million, the borough's current real estate tax base is currently over 25% smaller than it was in 2004. This council, like past councils, has tried to manage these revenue dynamics as effectively as possible for the benefit of borough residents and taxpayers.
- Business Privilege Taxes have also been challenged. While more and more storefronts in the business district are occupied, some large tax payers -- Merrill Lynch and the tax accounting firm Eisner Amper come to mind -- have left, and there may be others leaving the borough in the near future.

- On a positive note looking forward, there is new development taking shape and new businesses locating in the borough. Summit House should be open for occupancy in 2020, and there are developments at 93 York, Homestead Hall and Church of Our Savior, and the Chelsea that will be taking shape and moving toward completion in the coming year. New businesses will also contribute to the borough's revenues, such as the headquarters of Terra Vida, with a potential for over 80 employees on site, and the new dental facility going into the old Dunkin Donuts, among others. The borough's lineup of excellent and varied restaurants has also continued to expand.
- The borough is also making sure that existing businesses are paying the right amount of taxes to the borough.
- Around 2015, the General Fund budget included an end of year balance of over 20% of annual revenues, and this figure was believed to be unnecessarily high by the then council – there was no need for the borough to hold such amounts of taxpayer dollars as a running balance over the course of the year. Therefore, over the past several years the annual budgeting processes have allowed this balance to decline steadily. The current budget projects an end of year 2020 balance of around \$192,000, which at around 5% of the \$4 million or so in anticipated General Fund revenue is a more appropriate target for the end of year balance. However, this change means that an element of slack that had been available in recent budget years will no longer exist.
- The majority of spending from the General Fund, and close to a majority of overall borough spending, is or is related to maintaining public safety, especially our excellent police force. The borough is rightly proud of its police and fire services, and council understands that we, and the borough, delegate hazardous and unpleasant responsibilities to the men and women who provide those services, and that they stand ready 24 hours a day to put their lives at risk in the course of their duties. However, the borough also delegates financial oversight of these public safety organizations to council, and in the coming year council will work to come to a better understanding of how these services are provided and whether there are economies that could be pursued that would not detract from the quality and reliability of the services the borough currently enjoys.
- I want to thank Chief DiValentino and the Police Department and Chief Lynch and the Jenkintown Fire Department for their inputs and cooperation in the budget preparation process, especially with the difficult task of finding potential savings and paring down individual parts of the 2020 budget. I also thank the other budgeted borough organizations, such as the Rec Board and the Environmental Action Council, for their contributions and efforts in the budget preparation process. Gratitude also goes to borough administrative staff – George Lodge, Rick Ware, Kevin Lynch, and Shelby Smith – for bringing their knowledge and expertise to the budget process, and to members of Borough Council, who bring their own experience, perspectives, and expertise to the budget considerations.

Appendix A

2020 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
	285,213,339	285,213,339	285,213,339	285,213,339	285,213,339	285,213,339	285,213,339
	(5,704,267)	(5,704,267)	(5,704,267)	(5,704,267)	(5,704,267)	(5,704,267)	(5,704,267)
Adjusted Assessment Balance	279,509,072	279,509,072	279,509,072	279,509,072	279,509,072	279,509,072	279,509,072
2020 Tax Millage	5.330	0.202	0.600	0.450	0.826	0.265	0.880
Estimated Gross Income Before Discount	1,489,783	56,461	167,705	125,779	230,874	74,070	245,968
Less 2% discount	(29,796)	(1,129)	(3,354)	(2,516)	(4,617)	(1,481)	(4,919)
Tax Revenue Available for Appropriation - 2020	1,459,988	55,332	164,351	123,264	226,257	72,589	241,049

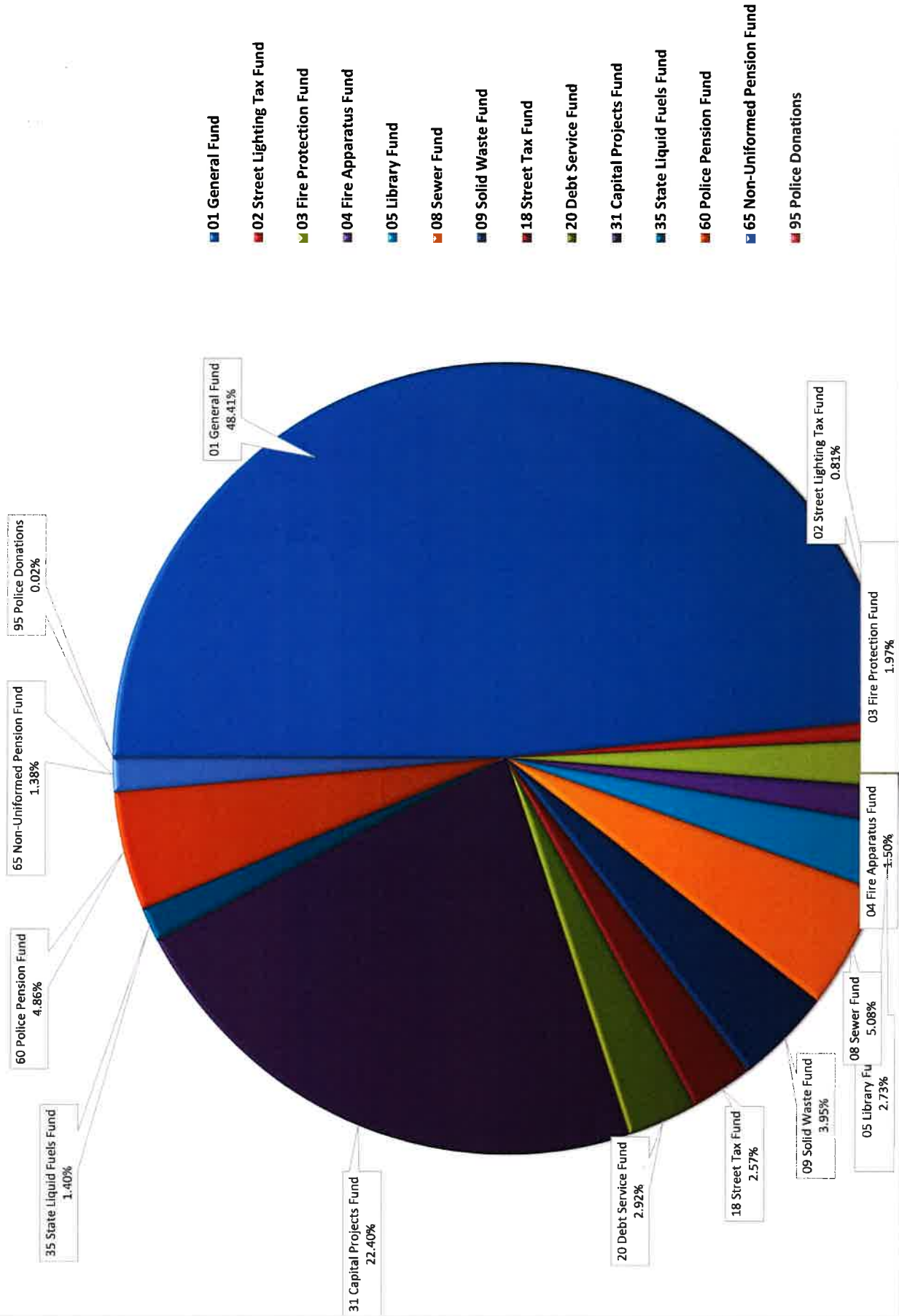
2020 Assessment from the County report dated 11/8/19

Less 2% Allowance for Appeals & Adjustments

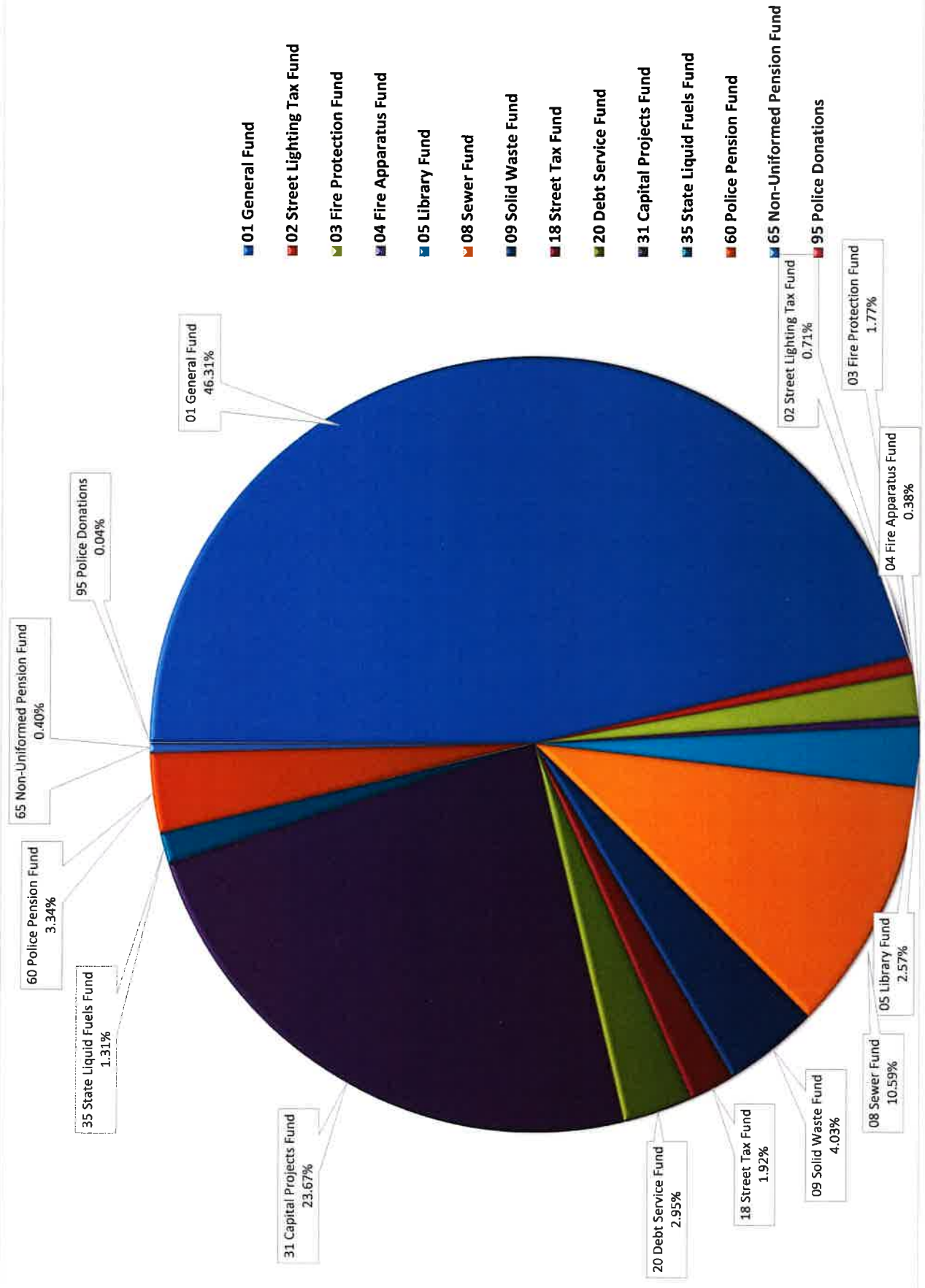
Appendix B

2020 Budget Charts and Graphs

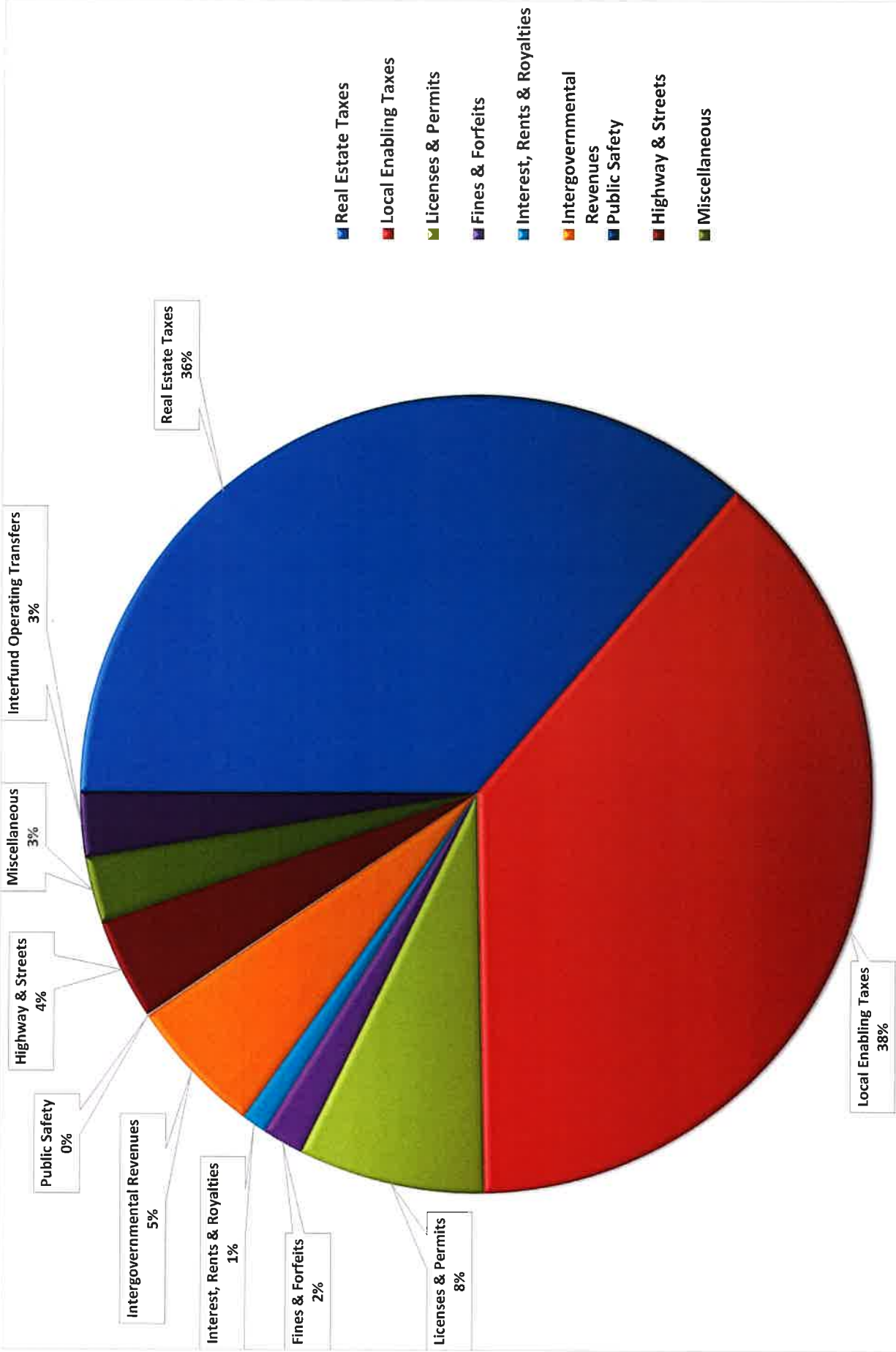
2020 Budget - Revenue



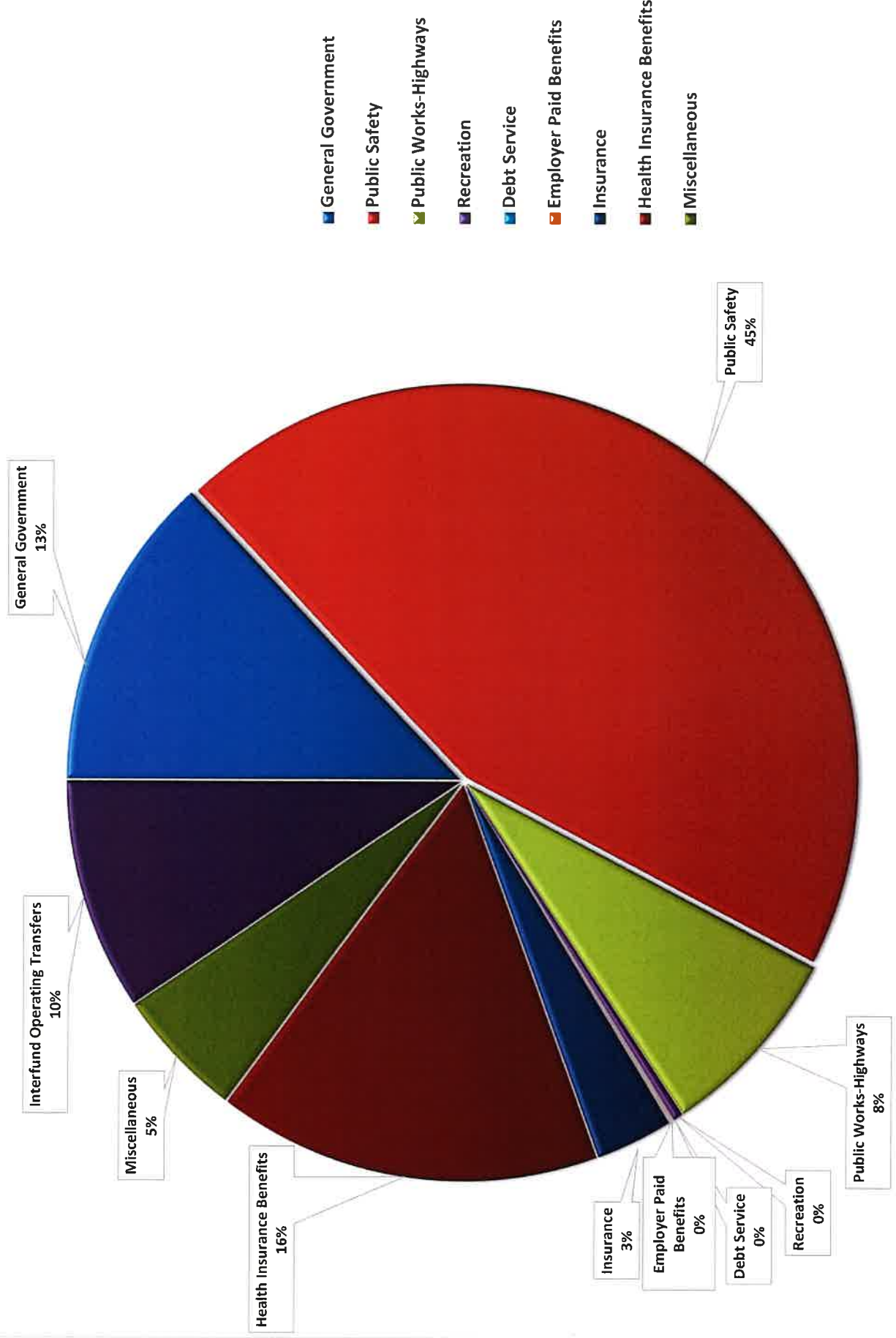
2020 Budget - Expenditures



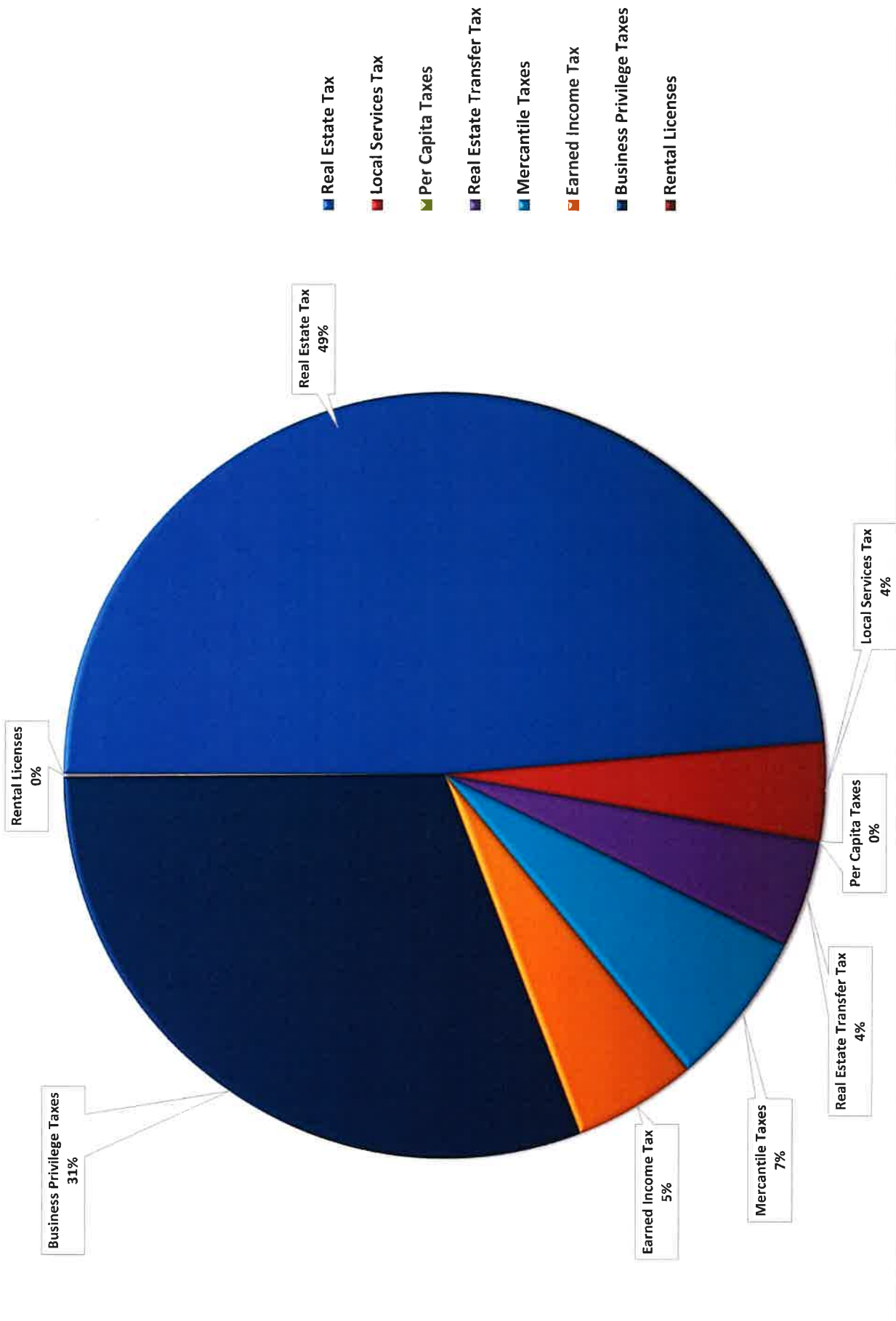
2020 Budget - General Fund Revenue



2020 Budget - General Fund Expenditures



2020 General Fund - Tax Revenue



Appendix C

2020 Summary by Fund

**Jenkintown Borough
2020 Final Budget**

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Year end Projection</u>	<u>2020 Budget</u>	<u>Increase/(Decrease) from 2019 Budget</u>	<u>%Change from 2019 Budget</u>
REVENUE								
01 General Fund	3,927,715	3,606,861	3,844,897	4,203,683	4,051,248	4,149,596	(54,086)	-1.29%
02 Street Lighting Tax Fund	57,732	176,080	64,181	69,267	57,377	69,182	(86)	-0.12%
03 Fire Protection Fund	125,521	168,956	169,946	168,707	169,124	168,601	(106)	-0.06%
04 Fire Equipment Reserve	129,104	129,988	133,836	813,750	435,023	128,764	(684,987)	-84.18%
05 Library Fund	235,470	234,530	235,673	233,983	235,770	234,087	104	0.04%
08 Sewer Fund	459,291	407,423	436,646	497,000	1,886,616	435,300	(61,700)	-12.41%
09 Solid Waste Collection Fund	265,798	273,492	348,243	338,870	351,647	338,370	(500)	-0.15%
18 Street Tax Fund	76,762	156,074	201,880	116,340	111,656	220,309	103,968	89.37%
20 Debt Service Fund	251,448	250,505	252,553	250,519	252,116	250,549	29	0.01%
31 Capital Projects Fund	116,380	11,367	591,584	1,738,338	377,740	1,920,243	181,905	10.46%
35 Highway/Liquid Fuels Tax Fund	110,998	116,251	122,748	122,159	125,722	119,719	(2,440)	-2.00%
60 Police Pension Fund	514,149	897,110	(39,277)	399,380	1,003,684	416,911	17,531	4.39%
65 Non-Uniformed Pension Fund	111,137	151,097	32,597	101,665	187,326	118,399	16,734	16.46%
95 Police Donations	3,579	1,862	2,302	2,025	4,149	2,050	25	1.23%
TOTAL ALL FUNDS	6,385,085	6,581,597	6,397,812	9,055,686	9,249,198	8,572,078	(483,608)	-4.72%
EXPENDITURES								
01 General Fund	3,804,704	3,836,354	4,086,218	4,203,115	4,196,244	4,220,230	17,114	0.41%
02 Street Lighting Tax Fund	80,440	124,324	146,770	66,197	62,782	64,947	(1,250)	-1.89%
03 Fire Protection Fund	157,963	159,046	171,381	187,646	196,152	161,409	(26,237)	-13.98%
04 Fire Apparatus Fund	533	-	351,643	757,806	774,559	34,466	(723,341)	-95.45%
05 Library Fund	240,739	239,207	235,568	233,983	235,875	234,087	104	0.04%
08 Sewer Fund	269,268	606,023	570,672	547,787	1,150,041	964,867	417,080	76.14%
09 Solid Waste Collection Fund	296,251	304,165	323,686	337,663	309,361	367,304	29,641	8.78%
18 Street Tax Fund	174,445	214,160	319,007	169,668	170,943	174,668	5,000	2.95%
20 Debt Service Fund	232,389	248,671	244,996	263,321	263,304	268,511	5,190	1.97%
31 Capital Projects Fund	136,944	123,611	617,069	2,019,248	384,581	2,157,205	137,957	6.83%
35 Highway/Liquid Fuels Tax Fund	503,234	86,107	147,957	155,034	148,278	119,534	(35,500)	-22.90%
60 Police Pension Fund	457,718	348,545	316,920	304,789	297,986	304,789	-	0.00%
65 Non-Uniformed Pension Fund	43,161	38,756	31,874	31,681	33,738	36,410	4,730	14.93%
95 Police Donations	25,698	1,641	1,814	3,500	2,200	3,800	300	8.57%
TOTAL ALL FUNDS	6,423,487	6,330,609	7,565,574	9,281,439	8,226,042	9,112,228	(169,211)	-1.86%
EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES	(38,402)	250,987	(1,167,762)	(225,753)	1,023,156	(540,149)	(314,396)	-2.85%

Appendix D

2020 General Fund Budget

Jenkintown Borough
2020 Final Budget: Fund 01-General

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		755,262	878,273	648,781	354,670	407,461	262,466	(92,204)	(144,995)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	01-301-010	1,252,473	1,244,080	1,244,259	1,351,292	1,364,868	1,459,988	108,696	95,120	
Real Estate-Prior	01-301-020	2,361	4,641	9,210	9,000	6,791	9,000	-	2,209	
Real Estate-Delinquent	01-301-030	35,639	36,787	37,309	36,000	29,064	36,000	-	6,936	
Total:		1,290,474	1,285,508	1,290,778	1,396,292	1,400,723	1,504,988	108,696	104,265	
Act 511 Taxes										
Local Services Tax	01-310-000	133,369	133,712	130,498	135,000	122,945	130,000	(5,000)	7,055	
Per Capita Taxes-Current	01-310-010	19,452	17,442	19,071	-	-	-	-	-	
Per Capita Taxes-Prior Year	01-310-020	340	320	330	-	100	-	-	(100)	
Real Estate Transfer Tax	01-310-100	149,202	133,142	188,342	160,000	130,214	140,000	(20,000)	9,786	
Mercantile Taxes	01-310-300	176,120	192,258	166,408	180,000	202,758	205,000	25,000	2,242	
Earned Income Tax-non-resident	01-310-700	181,310	155,096	149,453	160,000	159,335	163,000	3,000	3,665	
Business Privilege Taxes	01-310-800	1,025,099	923,667	1,086,962	1,050,000	929,396	950,000	(100,000)	20,604	
Rental Licenses	01-310-900	4,700	6,025	3,983	4,500	4,585	4,500	-	(85)	
Total:		1,689,592	1,561,661	1,745,046	1,689,500	1,549,333	1,592,500	(97,000)	43,167	
Licenses & Permits										
Liquor Licenses	01-320-010	1,250	1,250	1,050	1,050	-	-	(1,050)	-	
Building Permits	01-320-020	67,508	42,994	64,901	300,000	178,461	150,000	(150,000)	(28,461)	
Plumbing Permits	01-320-030	11,545	4,185	10,358	8,000	20,265	10,000	2,000	(10,265)	
Street Encr. Permits	01-320-040	13,040	20,140	7,257	12,000	43,805	20,000	8,000	(23,805)	
Zoning/Land Development	01-320-050	5,879	7,635	21,212	10,000	13,430	10,000	-	(3,430)	
Parking Permits	01-320-070	10,920	16,295	14,410	24,000	19,080	20,000	(4,000)	920	
Other Licenses/Permits	01-320-100	13,495	7,180	12,686	10,000	20,296	15,000	5,000	(5,296)	
Cable TV Fees	01-320-120	90,208	96,398	91,043	100,000	89,427	90,000	(10,000)	573	
Tree Permits	01-320-150				50		50		50	
Total:		213,845	196,076	222,917	465,100	384,764	315,050	(150,050)	(69,714)	
									-18.1%	

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Fines & Forfeits									
Vehicle Code D.J.	01-330-010	35,828	31,980	24,072	27,000	26,769	28,000	1,000	1,231
Parking/Borough	01-330-020	36,608	32,725	30,676	50,000	31,674	35,000	(15,000)	3,326
Non-Traffic Fines	01-330-030	6,022	4,235	3,048	5,000	3,205	5,000	-	1,795
Share State Police	01-330-040	1,712	2,124	2,087	2,500	1,930	2,500	-	570
Total:		80,169	71,064	59,882	84,500	63,578	70,500	(14,000)	6,922
Interest, Rents & Royalties									
Interest Income	01-341-000	3,734	3,905	6,736	7,500	9,155	7,500	-	(1,655)
Property Rent	01-342-000	16,651	20,644	16,638	4,500	1,517	34,428	29,928	32,911
Total:		20,385	24,549	23,374	12,000	10,672	41,928	29,928	31,256
Intergovernmental Revenues									
Police grants	01-351-020	-	-	-	7,500	5,000	-	(7,500)	(5,000)
Snow Contract State	01-354-050	1,483	1,856	1,931	1,931	1,931	2,221	290	290
PUC Realty Tax	01-355-010	4,646	3,966	3,844	4,000	3,636	3,800	(200)	164
Alcoholic Beverage Licenses	01-355-040	-	-	-	-	1,250	1,250	1,250	-
State Funding (Pension)	01-355-050	144,363	160,589	187,376	185,000	189,458	192,000	7,000	2,542
Foreign Fire Insurance Tax	01-355-070	35,238	31,709	28,667	30,000	31,448	31,500	1,500	52
Total:		185,731	198,120	221,817	228,431	232,723	230,771	2,340	(1,952)
Public Safety									
Reports/Copies	01-362-011	4,317	3,638	3,936	4,000	2,794	3,500	(500)	706
Total:		4,317	3,638	3,936	4,000	2,794	3,500	(500)	706
Highway & Streets									
Parking Meter	01-363-200	99,312	109,489	123,261	165,000	167,507	170,000	5,000	2,493
Total:		99,312	109,489	123,261	165,000	167,507	170,000	5,000	2,493
Escrows									
Escrow Deposits/Land Development	01-370-050	1,500	15,174	1,553	6,000	70,815	30,000	24,000	(40,815)
Total:		1,500	15,174	1,553	6,000	70,815	30,000	24,000	(40,815)

Jenkintown Borough
2020 Final Budget: Fund 01-General

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Miscellaneous									
Civil Service Exam Fees	01-389-010	-	-	1,500	-	-	-	-	-
Crossing Guard Reimbursements	01-389-020	15,270	16,188	17,067	21,060	17,149	17,060	(4,000)	(89)
Police OT reimbursement	01-389-025	15,175	14,439	6,466	7,500	7,006	7,000	(500)	(6)
Rec Board Revenue	01-389-029	615	1,310	1,694	1,300	485	1,300	-	815
Other Receipts	01-389-030	863	29,303	26,452	20,000	7,914	40,500	20,500	32,586
Refund of PY	01-389-031	6,937	9,169	3,371	7,500	-	2,500	(5,000)	2,500
Insurance Recoveries	01-389-060	20,030	41,173	12,282	12,000	1,975	12,000	-	10,025
Total:		58,890	111,582	68,832	69,360	34,529	80,360	11,000	45,831
Interfund Operating Transfers									
Street Light	01-392-020	-	-	-	-	-	-	-	-
Sewer	01-392-080	10,000	20,000	40,000	40,000	40,000	40,000	-	-
Solid Waste	01-392-090	23,500	10,000	23,500	23,500	23,500	30,000	6,500	6,500
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-
Street Tax	01-392-910	-	30,000	20,000	20,000	20,000	40,000	20,000	20,000
Total:		33,500	30,000	83,500	83,500	83,500	110,000	26,500	26,500
Other Financing Sources									
Proceeds from Lease	01-393-300	-	-	-	-	50,311	-	-	(50,311)
2016 433-435 Proceeds	01-393-400	250,000	-	-	-	-	-	-	-
Proceeds from TRAN	01-394-100	-	-	-	-	-	-	-	-
Total:		250,000	-	-	-	50,311	-	-	(50,311)
TOTAL REVENUES		3,927,715	3,606,861	3,844,897	4,203,683	4,051,248	4,149,596	(54,086)	98,348
								-1.3%	2.4%

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Legislative Body									
Overtime	01-400-080	3,479	4,940	5,059	5,000	6,375	5,000	-	(1,375)
Salary Staff	01-400-090	132,721	140,958	156,935	163,552	158,702	170,401	6,849	11,698
Salary PT Staff	01-400-091	-	-	-	-	-	-	-	-
Materials/Supplies	01-400-100	3,220	4,723	5,715	5,000	6,484	5,000	-	(1,484)
General Expenses	01-400-200	4,591	6,251	7,822	5,000	7,893	5,000	-	(2,893)
Advertising	01-400-210	3,354	11,263	10,414	7,000	11,035	8,000	1,000	(3,035)
Printing	01-400-211	2,576	3,629	4,386	3,500	3,344	3,500	-	156
Postage	01-400-212	4,285	4,610	5,160	4,000	3,884	3,500	(500)	(384)
Insurance/Bonding	01-400-220	616	888	1,045	1,000	988	1,000	-	12
Accounting & Auditing Services	01-400-280	56,075	16,880	28,077	27,900	23,698	28,380	480	4,683
Legal Services	01-400-290	70,468	94,837	108,715	80,000	58,020	60,000	(20,000)	1,980
Telephone expense	01-400-300	12,114	12,253	11,947	12,000	11,837	12,000	-	163
Payroll Service	01-400-310	2,878	2,846	3,010	3,000	3,155	4,000	1,000	845
Transportation	01-400-330	335	454	189	500	446	500	-	54
Maintenance/Repair	01-400-400	-	-	253	500	-	500	-	500
Equipment Purchase/lease	01-400-700	1,175	936	1,225	2,000	2,023	2,000	-	(23)
Trainings, Conferences, Dues	01-400-750	8,143	7,390	9,858	7,000	7,905	8,000	1,000	95
Codification	01-400-800	3,763	1,270	5,135	3,500	3,495	3,500	-	5
Total:		309,793	314,128	364,944	330,452	309,283	320,281	(10,171)	10,998
Executive									
Salary-Manager	01-401-060	93,500	114,173	122,807	122,004	124,213	124,444	2,440	230
Total:		93,500	114,173	122,807	122,004	124,213	124,444	2,440	230
Tax Collection									
Salary Tax Collector	01-403-020	11,125	11,125	11,125	11,125	11,125	11,125	-	0
Materials & Supplies	01-403-100	616	881	928	1,000	1,106	1,000	-	(106)
Tax Forms	01-403-200	982	638	594	600	589	600	-	11
Postage	01-403-210	1,196	1,247	1,307	1,250	1,291	1,250	-	(41)
Tax Collectors Bond	01-403-220	-	-	1,230	-	-	-	-	-
Local Enabling Tax Commission	01-403-310	29,279	23,303	26,036	26,000	26,917	27,000	1,000	83
Total:		43,198	37,193	41,219	39,975	41,028	40,975	1,000	(53)

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Information Technology									
Equipment and Supplies	01-407-100	720	1,413	544	1,500	-	1,500	-	1,500
Maint and Support	01-407-110	14,283	18,726	21,843	15,000	19,131	20,000	5,000	869
Software	01-407-200	2,500	4,036	2,000	3,000	2,500	3,000	-	500
Website	01-407-210	3,600	4,193	6,169	6,000	6,000	6,000	-	-
Total:	01-407-210	21,103	28,368	30,555	25,500	27,631	30,500	5,000	2,869
Building & Plants									
Materials & Supplies	01-409-100	3,091	2,140	440	2,500	2,176	2,500	-	324
Utilities	01-409-110	17,329	19,620	16,051	16,500	19,369	18,500	2,000	(869)
Real Estate Taxes	01-409-120	7,883	8,177	8,462	-	-	-	-	-
Contract Service	01-409-300	1,802	2,258	1,312	1,500	1,292	1,500	-	208
Maintenance/Repairs	01-409-400	4,102	2,446	6,006	4,000	4,178	4,000	-	(178)
Janitorial Service	01-409-450	1,399	-	-	-	-	-	-	-
Equipment Purchase	01-409-700	11,512	9,495	2,631	2,500	3,267	3,300	800	33
Total:	01-409-700	47,118	44,136	34,902	27,000	30,281	29,800	2,800	(481)
Police									
Chief	01-410-010	92,318	97,301	100,313	103,940	103,805	104,979	1,039	1,175
Sergeants	01-410-020	315,001	183,537	266,029	334,888	292,079	321,843	(13,045)	29,764
Legal-Labor Counsel	01-410-029	19,985	3,535	3,249	5,000	40,000	3,000	(2,000)	(37,000)
Officers	01-410-030	630,136	820,420	835,948	824,503	886,724	890,535	66,031	3,811
Crossing Guards	01-410-040	30,906	33,324	32,954	42,120	33,039	34,120	(8,000)	1,082
Parking Enforcement	01-410-050	22,345	30,216	32,206	31,511	31,604	33,280	1,769	1,676
Part-time Officers	01-410-060	86,716	19,921	35,384	50,000	35,167	40,000	(10,000)	4,833
Clerk	01-410-070	36,140	37,228	38,284	39,419	39,457	40,204	785	747
Part time clerk									
Overtime	01-410-080	57,179	115,285	96,962	60,000	70,947	60,000	-	(10,947)
Event Overtime									
Officer-In-Charge	01-410-081	15,895	25,657	14,601	5,000	12,981	5,000	(13,400)	(12,373)
School - tuition reimbursement	01-410-082	891	-	-	3,000	-	2,000	-	(7,981)
Materials/Supplies	01-410-100	-	-	-	150	21	150	-	2,000
Uniforms	01-410-120	12,843	12,768	16,368	16,000	15,187	16,000	-	129
Range Equipment/Supplies	01-410-121	7,047	3,085	1,251	6,000	6,751	6,000	-	813
MONTCO SWAT									(751)
General Expenses	01-410-122	9,946	13,289	11,573	11,000	9,444	11,000	500	500
Training	01-410-123	4,698	2,315	6,390	5,000	5,940	4,000	(1,000)	(1,940)
									-32.7%

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Equipment Repair/Maint	01-410-124	6,557	3,609	5,807	6,000	4,539	5,000	(1,000)	461
Police Equipment Purchase	01-410-125	9,465	10,536	14,235	10,000	10,671	9,000	(1,000)	(1,671)
Radio Expense	01-410-126	16,750	18,658	16,874	17,000	17,309	17,000	-	(309)
Maint/Repairs-Vehicles	01-410-127	24,966	29,710	18,248	12,000	12,670	12,000	-	(670)
Vehicle Operating Expense	01-410-128	19,067	19,062	24,478	25,000	23,376	25,000	-	1,624
New Patrol Vehicle	01-410-130	-	20,000	-	-	50,311	-	-	(50,311)
PD VESTS	01-410-131	-	-	13,296	-	-	-	-	-
Technology	01-410-140	9,994	-	4,064	5,000	5,070	2,500	(2,500)	(2,570)
Contract Option	01-410-181	99,556	59,924	72,256	66,714	70,000	66,714	0	(3,286)
Longevity	01-410-182	18,942	15,186	17,398	20,556	20,555	20,556	0	1
Community Policing									
Records Management-MONTCO									
Re-Accreditation	01-410-183	6,795	3,789	8,931	5,000	4,974	3,024	3,024	3,024
Total:		1,554,137	1,578,355	1,687,098	1,721,202	1,817,993	1,736,406	15,204	(81,588)
Fire									
Firemen Relief Contribution	01-411-540	35,238	31,709	28,667	30,000	31,448	31,500	1,500	52
Total:		35,238	31,709	28,667	30,000	31,448	31,500	1,500	52
Planning & Zoning									
Salary-Code Enforce. & Fire Marshall	01-414-010	-	13,750	43,550	70,000	68,448	73,000	3,000	4,552
Permit Refunds	01-414-020	44	-	225	200	-	200	-	200
Materials/Supplies	01-414-100	60	166	468	500	1,104	500	-	(604)
Engineering	01-414-240	10,186	1,697	1,507	5,000	2,816	5,000	-	2,184
Engineering fees - to be reimbursed	01-414-242		13,015	352	8,000	52,788	30,000	22,000	(22,788)
Court Recorder	01-414-250	255	5,138	11,522	4,500	1,960	2,000	(2,500)	40
Legal-ZHB	01-414-290	6,088	13,173	22,897	12,000	3,248	8,000	(4,000)	4,752
Legal Zoning & Planning	01-414-300	2,639	1,030	4,805	10,000	9,126	8,000	(2,000)	(1,126)
Contract Services	01-414-400	63,882	62,629	26,423	31,204	19,108	20,000	(11,204)	892
Code Enforcement Training	01-414-403	981	2,112	4,702	2,000	1,765	3,000	1,000	1,235
Planning Commission	01-414-900		-	-	250	250	600	350	350
Total:		84,135	112,708	116,451	143,654	160,613	150,300	6,646	(10,313)
Health									
Pest Control	01-421-410	200	200	200	200	206	200	-	(6)
Total:		200	200	200	200	206	200	-	(6)

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Leaf Disposal									
Leaf Disposal	01-427-370	12,000	-	26,000	17,000	17,000	-	(17,000)	(17,000)
Total:		12,000	-	26,000	17,000	17,000	-	(17,000)	(17,000)
Public Works									
Salary-Street Crew	01-430-010	169,868	185,871	199,606	217,755	220,525	223,355	5,600	2,831
Overtime	01-430-020	15,166	16,019	21,546	14,000	18,852	15,000	1,000	(3,852)
Part-time Employee	01-430-030	4,835	7,016	3,465	2,890	2,510	2,000	(890)	(510)
Materials/Supplies	01-430-200	9,884	9,940	9,649	9,000	9,911	9,000	-	(911)
General expenses	01-430-210	1,119	2,089	2,209	1,500	1,613	1,500	-	(113)
Engineering	01-430-310	37,108	25,342	41,945	25,000	16,315	15,000	(10,000)	(1,315)
Radio System	01-430-320	-	-	-	500	300	500	-	200
Equipment Maint/Repair	01-430-400	18,276	29,068	32,296	19,000	27,467	15,000	(4,000)	(12,467)
Uniforms	01-430-440	1,548	1,967	1,943	2,000	2,308	2,000	-	(308)
Training DPW	01-430-450	539	964	880	1,500	793	1,500	-	707
Vehicle Operation	01-430-500	13,518	11,671	15,382	15,000	12,153	12,000	(3,000)	(153)
Equipment Purchase	01-430-700	6,936	5,872	5,134	6,500	6,000	5,000	(1,500)	(1,000)
Trees	01-430-840	1,000	1,343	1,896	1,000	584	1,000	-	416
Total:		279,796	297,160	335,951	315,645	319,329	302,855	(12,790)	(16,474)
Traffic Signals & Street Signs									
Traffic Signal Maint	01-433-200	8,183	4,834	-	2,500	2,000	2,000	(500)	-
Traffic Signal Elec.	01-433-210	5,137	4,950	5,059	4,765	5,052	5,000	235	(52)
Total:		13,320	9,783	5,059	7,265	7,052	7,000	(265)	(52)
Stormwater									
Stormwater Engineering	01-436-313	5,593	39,225	6,639	2,000	10,438	10,000	8,000	(438)
Storm Drainage	01-436-830	-	-	-	-	-	-	-	-
Total:		5,593	39,225	6,639	2,000	10,438	10,000	8,000	(438)
Parking Facilities									
Parking Lot Rental	01-445-200	4,558	2,843	4,118	5,000	5,430	4,500	(500)	(930)
Parking Meter and Lot Maint	01-445-210	10,459	12,579	12,872	10,000	8,336	10,000	-	1,664
JCA Funding	01-445-220	-	-	-	-	-	-	-	-
Town Square Project	01-445-230	894	1,799	3,381	2,000	2,354	2,000	-	(354)
Total:		15,911	17,221	20,371	17,000	16,120	16,500	(500)	380

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Insurance									
Package Policy	01-486-200	61,837	94,490	72,456	74,769	61,594	64,084	(10,686)	2,490
Workman's Comp Vehicle	01-486-210	72,145	66,024	87,974	89,054	68,179	66,670	(22,384)	(1,509)
Police Deductible	01-486-220	-	-	-	-	-	-	-	-
Insurance - Auto Repair	01-486-260	1,131	-	3,287	1,500	-	1,500	0.0%	1,500
	01-486-374	-	-	-	5,000	-	2,000	(3,000)	2,000
	Total:	135,113	160,514	163,717	170,323	129,773	134,254	(36,070)	4,481
Employees Benefits									
Social Security	01-487-000	63,055	66,877	75,223	84,065	80,518	85,158	1,093	4,641
Hosp/Major Medical - Uniform	01-487-030	250,486	267,821	259,054	328,454	319,119	327,739	(715)	8,620
Hosp/Major Medical - Non-uniform	01-487-031	105,372	105,484	105,774	149,869	139,957	176,028	26,159	36,072
Health Savings Account	01-487-035	22,676	22,545	24,706	24,200	24,003	24,200	-	197
Life Insurance/AD&D	01-487-040	22,761	24,165	24,249	27,399	24,084	26,572	(827)	2,488
Dental	01-487-080	17,387	18,161	18,185	20,489	18,061	21,469	981	3,409
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	4,000	3,500	4,000	4,500	4,500	6,000	1,500	1,500
	Total:	485,737	508,552	511,191	638,976	610,241	667,166	28,190	56,926
Reserve									
Reserve	01-489-000	20,930	1,025	41,528	50,000	23,500	40,000	(10,000)	16,500
Contingencies	01-489-300	-	18,446	-	30,000	1,000	20,000	(10,000)	19,000
Hiway Theatre Funding	01-489-301	10,000	8,000	10,000	6,000	6,000	9,000	3,000	3,000
Environmental Advisory Committee	01-489-312	2,850	4,794	5,000	2,005	1,962	-	(2,005)	(1,962)
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:	35,280	33,765	58,028	89,655	33,962	70,650	(19,005)	36,688
ACT 511 Expenditures									
Refunds of Prior Year Revenues	01-491-000	-	120	50	-	-	-	-	-
Mercantile Tax Collected-Sch	01-491-300	88,051	88,028	85,681	90,000	94,339	102,500	12,500	8,161
Refunds of Prior Year Real Estate Tax	01-491-430	8,048	973	(559)	-	-	-	-	-
Refunds of Prior Year Act 511	01-491-440	13,994	161,947	149,115	50,000	50,000	50,000	-	-
	Total:	110,093	251,067	234,288	140,000	144,339	152,500	12,500	8,161
								8.9%	5.7%

**Jenkintown Borough
2020 Final Budget: Fund 01-General**

Description	Budget Account	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Operating Transfers									
Police Pension MIMO	01-492-010	154,269	168,363	194,171	256,963	256,963	271,793	14,830	14,830
Transfer to street tax	01-492-018	-	-	-	-	-	-	-	-
Non Uniform MIMO	01-492-020	59,650	49,052	60,962	71,018	71,018	87,108	16,090	16,090
Transfer to Fire Protection	01-492-030	-	-	-	-	-	-	-	-
Transfer to capital projects	01-492-031	10,000	10,000	10,000	10,000	10,000	10,000	-	-
Total:		223,919	227,416	265,133	337,981	337,981	368,901	30,920	30,920
TOTAL EXPENDITURES		3,804,704	3,836,354	4,086,218	4,203,115	4,196,244	4,220,230	17,114	23,986
BEGINNING FUND BALANCE		755,262	878,273	648,781	354,670	407,461	262,466	(92,204)	(144,995)
PLUS REVENUE		3,927,715	3,606,861	3,844,897	4,203,683	4,051,248	4,149,596	(54,086)	98,348
LESS EXPENDITURES		(3,804,704)	(3,836,354)	(4,086,218)	(4,203,115)	(4,196,244)	(4,220,230)	(17,114)	(23,986)
ENDING FUND BALANCE		878,273	648,781	407,461	355,237	262,466	191,833	(163,405)	(70,633)
FUND BALANCE AS A PERCENTAGE OF REVENUE		22.4%	18.0%	10.6%	8.5%	6.5%	4.6%	-46.0%	-26.9%

Appendix E

2020 Street Light Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Beginning Fund Balance		59,717	37,009	88,765	6,944	6,176	771	(6,172)	(5,405)
REVENUES:									
Real Property Taxes									
Real Estate-Current	02-301-010	55,700	55,474	55,475	55,367	55,513	55,332	(36)	(181)
Real Estate-Prior	02-301-020	258	207	411	250	304	250	-	(54)
Real Estate-Delinquent	02-301-030	1,586	1,639	1,663	1,500	1,397	1,500	-	103
Total:		57,544	57,321	57,549	57,117	57,213	57,082	(36)	(132)
Interest Earnings									
Interest Income	02-341-000	189	156	150	150	164	100	(50)	(64)
Total:		189	156	150	150	164	100	(50)	(64)
Miscellaneous									
Insurance Recoveries	02-389-060	-	-	6,482	12,000	-	12,000	-	12,000
Total:		-	-	6,482	12,000	-	12,000	-	12,000
Other Financing Sources									
Proceeds from Streetlight Progr	02-393-020	-	118,603	-	-	-	-	-	-
Total:		-	118,603	-	-	-	-	-	-
TOTAL REVENUES		57,732	176,080	64,181	69,267	57,377	69,182	(86)	11,804
									20.6%

**Jenkintown Borough
2020 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Street Lighting									
Street Lighting Electric	02-434-300	47,029	37,770	33,002	33,300	32,511	32,500	(800)	-2.4%
Jenkintown Sign Electric	02-434-310	434	144	147	150	152	150	-	0.0%
Regional Streetlight Program		-	37,819	80,831	-	-	-	-	-
Streetscape Lights Maint	02-434-400	-	-	-	500	-	-	(500)	-100.0%
Leedom St Park Electric	02-434-401	1,107	824	472	600	649	650	50	8.3%
Maintenance Parts & Supplies	02-434-450	31,870	41,884	14,672	14,000	11,824	14,000	-	0.0%
Total:		80,440	118,442	129,123	48,550	45,136	47,300	(1,250)	-2.6%
Debt Principal									
Debt Principal-UNIVEST ST LGT	02-471-450	-	4,733	14,483	14,916	15,068	15,362	446	3.0%
Total:		-	4,733	14,483	14,916	15,068	15,362	446	3.0%
Debt Interest									
Debt Interest-UNIVEST ST LGT	02-472-450	-	1,149	3,164	2,731	2,578	2,285	(446)	-16.3%
Total:		-	1,149	3,164	2,731	2,578	2,285	(446)	-16.3%
Operating Transfers									
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		80,440	124,324	146,770	66,197	62,782	64,947	(1,250)	-1.9%
BEGINNING FUND BALANCE						6,176	771	(6,172)	-88.9%
PLUS REVENUE		59,717	37,009	88,765	6,944	57,377	69,182	(86)	-0.1%
LESS EXPENDITURES		(80,440)	(124,324)	(146,770)	(66,197)	(62,782)	(64,947)	1,250	-1.9%
ENDING FUND BALANCE		37,009	88,765	6,176	10,014	771	5,006	(5,008)	-50.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE		64.1%	50.4%	9.6%	14.5%	1.3%	7.2%		
								2,165	3.4%

Appendix F

2020 Fire Protection Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Beginning Fund Balance		51,034	18,592	28,502	27,080	27,067	39	(27,041)	-99.9%
REVENUES:									
Real Property Taxes									
Real Estate-Current	03-301-010	121,327	164,777	164,777	164,457	164,912	164,351	(106)	-0.1%
Real Estate-Prior	03-301-020	561	451	1,220	500	801	500	-	0.0%
Real Estate-Delinquent	03-301-030	3,459	3,571	3,621	3,500	3,105	3,500	-	0.0%
	Total:	125,347	168,798	169,618	168,457	168,819	168,351	(106)	-0.1%
Interest Earnings									
Interest Income	03-341-000	174	157	328	250	305	250	-	0.0%
	Total:	174	157	328	250	305	250	-	0.0%
Interfund Operating Transfers									
Transfer from General Fund	03-392-010	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
TOTAL REVENUES		125,521	168,956	169,946	168,707	169,124	168,601	(106)	-0.1%
								(522)	-0.3%

**Jenkintown Borough
2020 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Fire Department									
Training	03-411-123	-	-	2,800	2,800	2,800	2,800	-	0.0%
Hydrant Rental	03-411-140	22,119	22,119	22,188	22,200	22,376	23,500	1,300	5.9%
Fire Police	03-411-203	740	4,600	-	2,075	2,075	-	(2,075)	-100.0%
Vehicle Maintenance	03-411-371	9,271	8,000	5,600	6,000	5,372	6,000	-	0.0%
Insurance	03-411-380	25,318	29,856	32,384	32,891	34,293	33,689	798	2.4%
Contribution Pioneer	03-411-900	39,440	37,040	44,840	39,100	39,100	42,100	3,000	7.7%
Contribution Independent	03-411-950	58,290	55,893	61,440	80,580	80,580	51,320	(29,260)	-36.3%
Total:		155,178	157,508	169,252	185,646	186,596	159,409	(26,237)	-14.1%
Miscellaneous									
Contingencies	03-480-800	2,784	1,537	2,129	2,000	9,556	2,000	-	0.0%
Total:		2,784	1,537	2,129	2,000	9,556	2,000	-	0.0%
Operating Transfers									
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
TOTAL EXPENDITURES									
		157,963	159,046	171,381	187,646	196,152	161,409	(26,237)	-14.0%
BEGINNING FUND BALANCE									
		51,034	18,592	28,502	27,080	27,067	39	(27,041)	-99.9%
PLUS REVENUE									
		125,521	168,956	169,946	168,707	169,124	168,601	(106)	-0.1%
LESS EXPENDITURES									
		(157,963)	(159,046)	(171,381)	(187,646)	(196,152)	(161,409)	26,237	-14.0%
		18,592	28,502	27,067	8,141	39	7,231	(910)	-11.2%
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		14.8%	16.9%	15.9%	4.8%	0.0%	4.3%		
								7,192	18389.4%

Appendix G

2020 Fire Apparatus Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		541,237	669,808	799,796	581,712	581,989	242,453	(339,258)	(339,536)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	04-301-010	124,085	123,584	123,584	123,343	124,056	123,264	(80)	(792)	
Real Estate-Prior	04-301-020	383	455	915	500	670	500	-	(170)	
Real Estate-Delinquent	04-301-030	2,359	3,202	3,684	2,000	3,263	3,000	1,000	(263)	
Total:		126,826	127,241	128,183	125,843	127,988	126,764	920	(1,225)	
Interest Earnings										
Interest Income	04-341-000	2,278	2,747	5,653	3,000	7,035	2,000	(1,000)	(5,035)	
Total:		2,278	2,747	5,653	3,000	7,035	2,000	(1,000)	(5,035)	
Interfund Operating Transfers										
Transfer fire tax	04-392-000	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
Proceeds of General Long-Term Debt										
2018 loan proceeds	04-393-010	-	-	-	684,907	300,000	-	(684,907)	(300,000)	
Total:		-	-	-	684,907	300,000	-	(684,907)	(300,000)	
TOTAL REVENUES		129,104	129,988	133,836	813,750	435,023	128,764	(684,987)	(306,260)	
								-84.2%	-70.4%	

**Jenkintown Borough
2020 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
<u>EXPENDITURES:</u>										
Capital Purchase										
Fire Apparatus	04-411-740	533	-	351,643	684,907	774,559	-	(684,907)	(774,559)	-100.0%
Total:		533	-	351,643	684,907	774,559	-	(684,907)	(774,559)	-100.0%
Debt Principal										
Debt Principal-	04-471-460	-	-	-	45,631	-	26,648	(18,983)	26,648	-41.6%
Total:		-	-	-	45,631	-	26,648	(18,983)	26,648	-41.6%
Debt Interest										
Debt Interest-	04-472-460	-	-	-	27,269	-	7,818	(19,451)	7,818	-71.3%
Total:		-	-	-	27,269	-	7,818	(19,451)	7,818	-71.3%
TOTAL EXPENDITURES		533	-	351,643	757,806	774,559	34,466	(723,341)	(740,093)	-95.6%
BEGINNING FUND BALANCE										
		541,237	669,808	799,796	581,712	581,989	242,453	(339,258)	(339,536)	-58.3%
PLUS REVENUE										
		129,104	129,988	133,836	813,750	435,023	128,764	(684,987)	(306,260)	-70.4%
LESS EXPENDITURES										
		(533)	-	(351,643)	(757,806)	(774,559)	(34,466)	723,341	740,093	-95.6%
ENDING FUND BALANCE		669,808	799,796	581,989	637,655	242,453	336,751	(300,904)	94,298	38.9%
FUND BALANCE AS A PERCENTAGE OF REVENUE										
		518.8%	615.3%	434.9%	78.4%	55.7%	261.5%	-47.2%	94,298	38.9%

Appendix H

2020 Library Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 05 Library**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		14,946	9,677	5,000	5,000	5,105	5,000	0	(105)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	05-301-010	227,764	226,845	226,844	226,403	227,954	226,257	(146)	(1,697)	
Real Estate-Prior	05-301-020	1,053	846	1,679	1,680	1,239	1,680	-	441	
Real Estate-Delinquent	05-301-030	6,497	6,709	6,804	5,650	5,896	5,650	-	(246)	
Total:		235,315	234,400	235,327	233,733	235,089	233,587	(146)	(1,502)	
Interest Earnings										
Interest Income	05-341-000	156	130	345	250	681	500	250	(181)	
Total:		156	130	345	250	681	500	250	(181)	
State Capital & Operating Grant										
Library Grant	05-354-070	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
EXPENDITURES:										
Libraries										
Contribution to Library Reserve	05-456-500	239,272	239,207	235,568	228,983	235,875	229,087	104	(6,788)	
	05-456-550	1,467	-	-	5,000	-	5,000	-	5,000	
Total:		240,739	239,207	235,568	233,983	235,875	234,087	104	(1,788)	
TOTAL EXPENDITURES		240,739	239,207	235,568	233,983	235,875	234,087	104	(1,788)	
BEGINNING FUND BALANCE PLUS REVENUE LESS EXPENDITURES		14,946 235,470 (240,739)	9,677 234,530 (239,207)	5,000 235,673 (235,568)	5,000 233,983 (233,983)	5,105 235,770 (235,875)	5,000 234,087 (234,087)	0 104 (104)	(105) (1,683) 1,788	
ENDING FUND BALANCE		9,677	5,000	5,105	5,000	5,000	5,000	0	-	
FUND BALANCE AS A PERCENTAGE OF REVENUE		4.1%	2.1%	2.2%	2.1%	2.1%	2.1%	0.0%	0.0%	

Appendix I

2020 Sewer Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		426,687	616,710	418,110	711,406	284,084	1,020,659	309,253	736,575	
REVENUES:										
Interest Earnings										
Interest Income	08-341-000	2,158	2,474	3,197	5,000	12,613	5,000	-	(7,613)	
Total:		2,158	2,474	3,197	5,000	12,613	5,000	-	(7,613)	
Charges for Sanitation Services										
Sewer Rents	08-364-001	381,317	358,039	371,364	365,000	365,976	365,000	-	(976)	
Prior Sewer Fees	08-364-002	35,125	12,133	25,520	12,000	11,095	12,000	-	905	
Abington Twp	08-364-003	38,726	33,353	26,690	40,000	28,417	28,500	(11,500)	84	
Sanitary Sewer EDU Fees	08-364-110	1,966	1,423	9,876	75,000	68,516	24,800	(50,200)	(43,716)	
Total:		457,133	404,949	433,449	492,000	474,003	430,300	(61,700)	(43,703)	
Proceeds of General Long-Term Debt										
2018 loan proceeds	08-393-000	-	-	-	-	1,400,000	-	-	(1,400,000)	
Total:		-	-	-	-	1,400,000	-	-	(1,400,000)	
TOTAL REVENUES		459,291	407,423	436,646	497,000	1,886,616	435,300	(61,700)	(1,451,316)	
EXPENDITURES:										
Sanitation Expenditures										
Materials and Supplies	08-429-200	-	-	311	1,000	1,000	1,000	-	-	
Engineering	08-429-210	33,330	28,041	32,972	25,000	40,202	25,000	-	(15,202)	
Maintenance	08-429-220	5,154	5,692	7,107	7,500	6,705	7,500	-	795	
Sewer Treatment	08-429-230	207,035	291,377	261,690	280,000	289,316	290,000	10,000	684	
Software Maintenance	08-429-252	-	-	-	-	-	-	-	-	
Legal Fees	08-429-310	-	19,568	6,948	10,000	20,028	10,000	-	(10,028)	
Utilities	08-429-360	362	340	438	350	321	350	-	29	
TV Inspection	08-429-700	663	450	7,350	2,500	2,500	2,500	-	-	
Sewer Construction	08-429-750	10,695	237,553	156,450	75,000	618,393	415,000	340,000	(203,393)	
Total:		257,238	583,021	473,266	401,350	978,466	751,350	350,000	(227,116)	
TOTAL REVENUES		459,291	407,423	436,646	497,000	1,886,616	435,300	(61,700)	(1,451,316)	
TOTAL EXPENDITURES		257,238	583,021	473,266	401,350	978,466	751,350	350,000	(227,116)	
Net Change		202,053	(175,598)	(36,620)	95,650	908,150	(115,700)	(1,111,700)	(225,782)	
Beginning Fund Balance		426,687	616,710	418,110	711,406	284,084	1,020,659	309,253	736,575	
Ending Fund Balance		628,740	441,112	381,490	807,056	1,192,234	904,959	(382,947)	(149,212)	

**Jenkintown Borough
2020 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Debt Principal									
Debt Principal - Cheltenham se	08-471-400	-	-	-	46,228	35,000	70,000	23,772	35,000
Total:		-	-	-	46,228	35,000	70,000	23,772	35,000
								51.4%	100.0%
								51.4%	100.0%
Debt Interest									
Debt Interest - Cheltenham se	08-472-400	-	-	-	57,209	33,647	55,517	(1,692)	21,870
Total:		-	-	-	57,209	33,647	55,517	(1,692)	21,870
								-3.0%	65.0%
								-3.0%	65.0%
Reserve									
Reserve	08-480-100			-	-	-	-	-	-
Act 537 Plan Fee	08-480-120			-	-	-	15,000	15,000	15,000
Sewer Billing	08-480-150	2,030	3,002	2,977	3,000	2,928	3,000	-	72
Total:		2,030	3,002	2,977	3,000	2,928	18,000	15,000	15,072
								500.0%	514.7%
								500.0%	514.7%
Adm Expenses									
Adm Exp GF Transfer	08-481-000	10,000	20,000	40,000	40,000	40,000	40,000	-	-
Transfer to Capital fund	08-481-001	-	-	54,429	-	60,000	30,000	30,000	(30,000)
Total:		10,000	20,000	94,429	40,000	100,000	70,000	30,000	(30,000)
								75.0%	-30.0%
								75.0%	-30.0%
TOTAL EXPENDITURES		269,268	606,023	570,672	547,787	1,150,041	964,867	417,080	(185,174)
								76.1%	-16.1%
								76.1%	-16.1%
BEGINNING FUND BALANCE		426,687	616,710	418,110	711,406	284,084	1,020,659	309,253	736,575
PLUS REVENUE		459,291	407,423	436,646	497,000	1,886,616	435,300	(61,700)	(1,451,316)
LESS EXPENDITURES		(269,268)	(606,023)	(570,672)	(547,787)	(1,150,041)	(964,867)	(417,080)	185,174
								76.1%	-16.1%
								76.1%	-16.1%
ENDING FUND BALANCE		616,710	418,110	284,084	660,619	1,020,659	491,092	(169,527)	(529,567)
								-25.7%	-51.9%
								-25.7%	-51.9%
FUND BALANCE AS A PERCENTAGE OF REVENU		134.3%	102.6%	65.1%	132.9%	54.1%	112.8%		

Appendix J

2020 Solid Waste Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference		
Beginning Fund Balance		65,611	35,158	4,485	22,931	29,042	71,328	48,397	211.1%	42,286	145.6%
REVENUES:											
Interest Earnings											
Interest Income	09-341-000	464	351	739	750	1,667	750	-	0.0%	(917)	-55.0%
Total:		464	351	739	750	1,667	750	-	0.0%	(917)	-55.0%
State Capital and Operating Grants											
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-
Solid Waste Collection											
Collection Fees	09-360-000	247,917	246,853	317,090	306,870	305,764	306,870	-	0.0%	1,106	0.4%
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	-	-
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	-	-
Penalties	09-360-010	3,499	4,414	5,478	4,500	3,958	4,500	-	0.0%	543	13.7%
Prior Fees	09-360-021	1,162	-	-	1,000	-	1,000	-	0.0%	1,000	-
Special Pick Up Fees	09-360-031	5,101	6,455	9,725	8,500	9,997	10,000	1,500	17.6%	4	0.0%
Administrative Charges	09-360-040	5,791	2,012	5,039	3,500	560	3,500	-	0.0%	2,941	525.6%
Total:		263,470	259,734	337,331	324,370	320,278	325,870	1,500	0.5%	5,592	1.7%
Leaf Bags											
Leaf Bag Sales	09-383-100	1,864	1,818	1,524	1,750	1,512	1,750	-	0.0%	238	15.7%
Total:		1,864	1,818	1,524	1,750	1,512	1,750	-	0.0%	238	15.7%
Other Revenues											
DEP Act 101 Sec 904-Recycling Grant	09-390-900	-	11,589	8,649	12,000	28,190	10,000	(2,000)	-16.7%	(18,190)	-64.5%
Total:		-	11,589	8,649	12,000	28,190	10,000	(2,000)	-16.7%	(18,190)	-64.5%
Other Revenues											
Refund of Prior Year Exp	09-395-000	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		265,798	273,492	348,243	338,870	351,647	338,370	(500)	-0.1%	(13,277)	-3.8%

**Jenkintown Borough
2020 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Solid Waste									
Solid Waste Fee Refund	09-427-020	319	-	-	300	-	300	-	300
Software Maintenance	09-427-252	240	-	960	1,000	960	1,000	-	40
General Expense	09-427-300	-	-	-	250	-	250	-	250
Printing	09-427-310	668	565	946	1,000	1,452	1,000	-	(452)
Postage	09-427-320	746	674	1,371	1,250	682	1,000	(250)	318
Leaf Disposal / Abington	09-427-370	-	-	1,460	2,000	1,944	19,000	17,000	17,056
Legal/court fees	09-427-400	10,469	1,077	2,715	7,000	2,000	3,000	(4,000)	1,000
Contracted Services	09-427-450	193,572	216,091	288,435	296,363	272,210	305,254	8,891	33,044
Tipping Fees	09-427-501	66,738	75,758	4,299	5,000	6,612	6,500	1,500	(112)
Total:		272,751	294,165	300,186	314,163	285,861	337,304	23,141	51,444
Adm Expenses									
Adm Exp GF Transfer	09-481-000	23,500	10,000	23,500	23,500	23,500	30,000	6,500	6,500
Total:		23,500	10,000	23,500	23,500	23,500	30,000	6,500	6,500
TOTAL EXPENDITURES									
		296,251	304,165	323,686	337,663	309,361	367,304	29,641	57,944
BEGINNING FUND BALANCE									
		65,611	35,158	4,485	22,931	29,042	71,328	48,397	42,286
PLUS REVENUE									
		265,798	273,492	348,243	338,870	351,647	338,370	(500)	(13,277)
LESS EXPENDITURES									
		(296,251)	(304,165)	(323,686)	(337,663)	(309,361)	(367,304)	(29,641)	(57,944)
ENDING FUND BALANCE									
		35,158	4,485	29,042	24,138	71,328	42,394	18,256	(28,934)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		13.2%	1.6%	8.3%	7.1%	20.3%	12.5%		-40.6%

Appendix K

2020 Street Tax Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		384,539	286,856	228,770	109,637	111,643	52,356	(57,281)	(59,287)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	18-301-010	73,072	72,777	72,778	72,635	73,171	72,589	(47)	(582)	
Real Estate-Prior	18-301-020	338	272	539	540	398	540	-	142	
Real Estate-Delinquent	18-301-030	2,084	2,152	2,183	2,165	1,970	2,165	-	195	
Total:		75,494	75,200	75,499	75,340	75,539	75,294	(47)	(246)	
Interest Earnings										
Interest Income	18-341-000	1,269	958	1,584	1,000	1,191	1,000	-	(191)	
Total:		1,269	958	1,584	1,000	1,191	1,000	-	(191)	
Other Revenue										
Other Receipts	18-389-030	-	79,916	124,797	40,000	34,926	144,015	104,015	109,089	
Total:		-	79,916	124,797	40,000	34,926	144,015	104,015	109,089	
Interfund Operating Transfers										
Transfer from General Fund	18-392-001	-	-	-	-	-	-	-	-	
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
TOTAL REVENUES		76,762	156,074	201,880	116,340	111,656	220,309	103,968	108,653	
								89.4%	97.3%	

**Jenkintown Borough
2020 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
<u>EXPENDITURES:</u>									
<u>Highways</u>									
General Service Admin.	18-430-100			79,158	-			-	
Engineering	18-439-240	23,048	33,142	52,928	30,000	42,863	30,000	0.0%	(12,863)
Trees, Curbs, Sidewalks	18-439-300	30,510	23,430	3,626	15,000	13,137	15,000	0.0%	1,863
Other Construction	18-439-330	27,709	27,123	33,449	15,000	13,381	15,000	0.0%	1,619
TV Inspection-storm sewer	18-439-350	285	-	1,579	1,500	5,485	1,500	0.0%	(3,985)
Equipment	18-439-400	44,084	1,674	555	1,500	1,500	1,500	0.0%	-
Maintenance/Repairs	18-439-500	2,133	949	7,282	4,500	5,735	4,500	0.0%	(1,235)
Capital Construction	18-439-600	46,676	127,842	100,331	65,000	53,104	50,000	-23.1%	(3,104)
Total:	Total:	174,445	214,160	278,907	132,500	135,205	117,500	(15,000)	(17,705)
<u>Debt Principal</u>									
Capital Lease Principal	18-471-400		-	17,643	15,559	14,279	16,008	449	2.9%
Total:	Total:	-	-	17,643	15,559	14,279	16,008	449	2.9%
<u>Debt Interest</u>									
Capital Lease Interest	18-472-400		-	2,458	1,609	1,458	1,160	(449)	-27.9%
Total:	Total:	-	-	2,458	1,609	1,458	1,160	(449)	-27.9%
<u>Operating Transfers</u>									
Transfer to General Fund	18-492-030		-	20,000	20,000	20,000	40,000	20,000	100.0%
Total:	Total:	-	-	20,000	20,000	20,000	40,000	20,000	100.0%
TOTAL EXPENDITURES		174,445	214,160	319,007	169,668	170,943	174,668	5,000	2.9%
<u>BEGINNING FUND BALANCE</u>									
PLUS REVENUE		384,539	286,856	228,770	109,637	111,643	52,356	(57,281)	-52.2%
LESS EXPENDITURES		76,762	156,074	201,880	116,340	111,656	220,309	103,968	89.4%
		(174,445)	(214,160)	(319,007)	(169,668)	(170,943)	(174,668)	(5,000)	2.9%
ENDING FUND BALANCE		286,856	228,770	111,643	56,309	52,356	97,997	41,687	74.0%
FUND BALANCE AS A PERCENTAGE OF REVENUE		373.7%	146.6%	55.3%	48.4%	46.9%	44.5%		
								45,640	87.2%

Appendix L

2020 Debt Service Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		110,908	129,968	131,802	139,227	139,359	128,171	(11,056)	(11,188)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	20-301-010	242,652	241,676	241,673	241,204	242,661	241,049	(156)	(1,612)	
Real Estate-Prior	20-301-020	1,122	902	1,789	1,790	1,320	1,500	(290)	180	
Real Estate-Delinquent	20-301-030	6,900	7,145	7,248	6,025	5,715	6,000	(25)	285	
	Total:	250,674	249,722	250,710	249,019	249,696	248,549	(471)	(1,147)	
Interest Earnings										
Interest Income	20-341-000	775	783	1,843	1,500	2,420	2,000	500	(420)	
	Total:	775	783	1,843	1,500	2,420	2,000	500	(420)	
Proceeds of General Long-Term Debt										
2015 GON Proceeds	20-393-000	-	-	-	-	-	-	-	-	
Police car lease	20-393-300	-	-	-	-	-	-	-	-	
	Total:	-	-	-	-	-	-	-	-	
TOTAL REVENUES		251,448	250,505	252,553	250,519	252,116	250,549	29	(1,567)	
								0.0%	-0.6%	

**Jenkintown Borough
2020 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Adm Expenses									
Legal Fees	20-400-290	-	-	-	-	-	-	-	-
Debt Principal									
Debt Principal-2015 GON	20-471-000	175,000	175,000	175,000	175,000	175,000	175,000	-	0.0%
Debt Principal - Police cars	20-471-350	-	12,505	13,308	18,513	18,173	26,221	7,708	41.6%
Debt Principal - 433-435 Cedar	20-471-400	-	187,505	188,308	207,301	207,045	215,486	8,185	3.9%
Total:		175,000	187,505	188,308	207,301	207,045	215,486	8,185	3.9%
Debt Interest									
Debt Interest-2015 GON	20-472-200	55,825	52,150	48,475	44,800	44,811	41,125	(3,675)	-8.2%
Debt Interest - Police cars	20-472-350	-	-	-	3,487	3,800	4,644	1,157	33.2%
Debt Interest - 433-435 Cedar	20-472-400	1,563	9,015	8,213	7,732	7,649	7,256	(477)	-6.2%
Total:		57,389	61,166	56,688	56,020	56,259	53,025	(2,994)	-5.3%
TOTAL EXPENDITURES		232,389	248,671	244,996	263,321	263,304	268,511	5,190	2.0%
BEGINNING FUND BALANCE		110,908	129,968	131,802	139,227	139,359	128,171	(11,056)	-7.9%
PLUS REVENUE		251,448	250,505	252,553	250,519	252,116	250,549	29	0.0%
LESS EXPENDITURES		(232,389)	(248,671)	(244,996)	(263,321)	(263,304)	(268,511)	(5,190)	2.0%
ENDING FUND BALANCE		129,968	131,802	139,359	126,425	128,171	110,208	(16,217)	-12.8%
FUND BALANCE AS A PERCENTAGE OF REVENUE		51.7%	52.6%	55.2%	50.5%	50.8%	44.0%		-14.0%

Appendix M

2020 Capital Projects Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Beginning Fund Balance		470,494	449,930	337,687	341,761	312,202	305,361	(36,399)	(6,841)
REVENUES:									
Interest Earnings									
Interest Income	31-341-000	1,618	1,367	1,805	1,000	3,297	1,000	-	(2,297)
Total:		1,618	1,367	1,805	1,000	3,297	1,000	0.0%	(2,297)
Grants									
Transportation Grants	31-390-000	-	-	59,710	445,554	61,961	355,680	(89,874)	293,719
Grant Income (H20, CDBG)	31-390-010	104,762	-	11,000	521,000	212,622	712,779	191,779	500,157
Sanitary Sewer Rehabilitation	31-390-100	-	-	150,000	390,784	-	540,784	150,000	540,784
CDBG HC Ramps	31-390-110	-	-	276,640	270,000	29,860	270,000	-	240,140
Playground Grant	31-390-120	-	-	28,000	-	-	-	-	-
EOC Generator Grant	31-390-200	-	-	-	40,000	-	-	(40,000)	-
Total:		104,762	-	525,350	1,667,338	304,443	1,879,243	211,905	1,574,800
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	-	-	54,429	60,000	60,000	30,000	(30,000)	(30,000)
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-	-	-	-
Total:		10,000	10,000	64,429	70,000	70,000	40,000	(30,000)	(30,000)
EXPENDITURES:									
Public Safety									
EOC Generator Grant	31-415-740	-	-	-	40,000	-	-	(40,000)	-
Total:		-	-	-	40,000	-	-	(40,000)	-
Total:									
		116,380	11,367	591,584	1,738,338	377,740	1,920,243	181,905	1,542,503
								10.5%	408.4%
								-42.9%	-42.9%

**Jenkintown Borough
2020 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Public Works - Sanitation										
Sanitary Sewer Rehabilitation	31-429-364	-	-	178,770	390,784	-	540,784	150,000	38.4%	540,784
Total:		-	-	178,770	390,784	-	540,784	150,000	38.4%	540,784
Public Works - Highways, Roads & Streets										
Engineering/Inspection	31-430-310	26,944	63,999	57,932	55,000	55,044	40,000	(15,000)	-27.3%	(15,044)
H2O and CDBG Grants	31-430-650	104,762	-	-	-	-	-	-	-	-
DCED, DCNR, FEMA grants	31-430-729	-	-	5,247	531,000	215,234	674,521	143,521	27.0%	459,287
Borough Match	31-430-730	5,238	-	-	287,000	48,458	276,220	(10,780)	-3.8%	227,762
Playground Grant	31-430-740	-	-	24,916	-	-	-	-	-	-
Transportation Grants	31-430-750	-	43,987	16,490	445,464	65,845	355,680	(89,784)	-20.2%	289,835
CDBG HC Ramps	31-435-372	-	-	329,001	270,000	-	270,000	-	0.0%	270,000
Total:		136,944	107,986	433,586	1,588,464	384,581	1,616,421	27,957	1.8%	1,231,840
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	-	-	-	-	-	-
Public Art	31-450-200	-	-	-	-	-	-	-	-	-
Total:		-	18,838	1,500	-	-	-	-	-	-
TOTAL EXPENDITURES		136,944	126,824	613,856	2,019,248	384,581	2,157,205	137,957	6.8%	1,772,624
BEGINNING FUND BALANCE		470,494	449,930	337,687	341,761	312,202	305,361	(36,399)	-10.7%	(6,841)
PLUS REVENUE		116,380	11,367	591,584	1,738,338	377,740	1,920,243	181,905	10.5%	1,542,503
LESS EXPENDITURES		(136,944)	(123,611)	(617,069)	(2,019,248)	(384,581)	(2,157,205)	(137,957)	6.8%	(1,772,624)
ENDING FUND BALANCE		449,930	337,687	312,202	60,851	305,361	68,399	7,549	12.4%	(236,962)
FUND BALANCE AS A PERCENTAGE OF REVENUE		386.6%	2970.7%	52.8%	3.5%	80.8%	3.6%			

Appendix N

2020 Highway/Liquid Fuels Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		490,132	97,896	128,040	96,201	102,831	80,275	(15,925)	(22,556)	
<u>REVENUES:</u>										
<u>Interest Earnings</u>										
Interest Income	35-341-000	442	551	1,424	1,250	1,516	1,250	-	(266)	
Total:		442	551	1,424	1,250	1,516	1,250	-	(266)	
<u>State Shared Revenue & Entitlement</u>										
State Funding	35-355-050	110,556	115,700	121,325	120,909	124,206	118,469	(2,440)	(5,737)	
Total:		110,556	115,700	121,325	120,909	124,206	118,469	(2,440)	(5,737)	
<u>Interfund Operating Transfers</u>										
Transfer from General Fund	35-392-010	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
<u>Proceeds of General Long-Term Debt</u>										
2015 GON Liquid Fuel Loan	35-393-120	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
TOTAL REVENUES		110,998	116,251	122,748	122,159	125,722	119,719	(2,440)	(6,003)	
<u>EXPENDITURES:</u>										
<u>General Expense</u>										
General Expense	35-400-200	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
<u>Major Equipment Purchase</u>										
Major Equipment Purchase	35-430-740	-	19,823	-	45,000	45,383	(45,000)	(45,000)	(45,383)	
Total:		-	19,823	-	45,000	45,383	-	(45,000)	(45,383)	
<u>Snow Removal</u>										
Snow Removal	35-432-200	6,437	21,499	22,731	30,000	22,861	29,500	(500)	6,639	
Total:		6,437	21,499	22,731	30,000	22,861	29,500	(500)	6,639	
TOTAL EXPENDITURES		6,437	21,499	22,731	30,000	22,861	29,500	(500)	6,639	
Net Change		483,561	94,752	100,017	66,159	103,365	89,219	(16,721)	(26,664)	
Beginning Fund Balance		490,132	97,896	128,040	96,201	102,831	80,275	(15,925)	(22,556)	
Ending Fund Balance		972,693	209,648	228,057	162,360	206,196	169,494	(32,866)	(49,112)	
Change		482,561	111,752	100,017	66,159	103,365	89,219	(16,721)	(26,664)	
Total		972,693	209,648	228,057	162,360	206,196	169,494	(32,866)	(49,112)	

Jenkintown Borough
2020 Final Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 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	95,192	50,000	50,000	60,000	10,000	10,000
Total:		466,763	14,751	95,192	50,000	50,000	60,000	10,000	10,000
Debt Principal									
2015 GON Liquid Fuel Loan Principal	35-471-200	23,827	24,236	24,635	25,111	25,053	25,518	407	464
Total:		23,827	24,236	24,635	25,111	25,053	25,518	407	464
Debt Interest									
2015 GON Liquid Fuel Loan Interest	35-472-200	6,207	5,798	5,399	4,923	4,981	4,516	(407)	(464)
Total:		6,207	5,798	5,399	4,923	4,981	4,516	(407)	(464)
TOTAL EXPENDITURES									
		503,234	86,107	147,957	155,034	148,278	119,534	(35,500)	(28,744)
BEGINNING FUND BALANCE									
PLUS REVENUE		490,132	97,896	128,040	96,201	102,831	80,275	(15,925)	(22,556)
LESS EXPENDITURES		110,998	116,251	122,748	122,159	125,722	119,719	(2,440)	(6,003)
		(503,234)	(86,107)	(147,957)	(155,034)	(148,278)	(119,534)	35,500	28,744
ENDING FUND BALANCE		97,896	128,040	102,831	63,325	80,275	80,460	17,135	185
FUND BALANCE AS A PERCENTAGE OF REVENUE		88.2%	110.1%	83.8%	51.8%	63.9%	67.2%		0.2%

Appendix O

2020 Police Pension Fund Budget

Jenkintown Borough
2020 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection .	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		4,275,766	4,332,197	4,880,672	4,846,465	4,524,475	5,230,173	383,707	705,697	15.6%
REVENUES:										
Investment Earnings										
Interest Income	60-341-000	6,467	467	1,407	1,000	4,001	1,000	-	(3,001)	-75.0%
Dividend Income	60-341-010	91,344	74,294	82,268	50,000	62,557	50,000	-	(12,557)	-20.1%
Gain/(Loss) on sale of investments	60-341-015	208,654	588,145	(387,299)	25,000	607,969	25,000	-	(582,969)	-95.9%
Foreign tax withheld	60-341-016	-	-	-	-	-	-	-	-	-
Total:		306,466	662,907	(303,623)	76,000	674,526	76,000	-	(598,526)	-88.7%
State Funding										
State Funding	60-355-050	104,991	124,174	131,163	126,000	133,133	134,400	8,400	1,267	1.0%
Total:		104,991	124,174	131,163	126,000	133,133	134,400	8,400	1,267	1.0%
Miscellaneous										
Cont GF	60-389-100	49,369	44,190	63,008	130,963	123,830	137,393	6,430	13,563	11.0%
Employee contributions	60-389-200	53,323	65,840	70,176	66,417	72,194	69,118	2,701	(3,076)	-4.3%
Total:		102,692	110,030	133,184	197,380	196,024	206,511	9,131	10,487	5.3%
TOTAL REVENUES		514,149	897,110	(39,277)	399,380	1,003,684	416,911	17,531	(586,773)	-58.5%

**Jenkintown Borough
2020 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	60-470-061	17,185	10,485	7,548	10,000	6,886	10,000	- 0.0%	3,114 45.2%
Total:		17,185	10,485	7,548	10,000	6,886	10,000	0.0%	3,114 45.2%
Miscellaneous									
Direct Payments	60-489-100	424,210	329,098	303,060	284,789	284,789	284,789	- 0.0%	- 0.0%
Admin Exp	60-489-990	16,322	8,962	6,313	10,000	6,311	10,000	- 0.0%	3,690 58.5%
Total:		440,532	338,060	309,372	294,789	291,100	294,789	0.0%	3,690 1.3%
TOTAL EXPENDITURES									
		457,718	348,545	316,920	304,789	297,986	304,789	0.0%	6,803 2.3%
BEGINNING FUND BALANCE									
		4,275,766	4,332,197	4,880,672	4,846,465	4,524,475	5,230,173	383,707 7.9%	705,697 15.6%
PLUS REVENUE									
		514,149	897,110	(39,277)	399,380	1,003,684	416,911	17,531 4.4%	(586,773) -58.5%
LESS EXPENDITURES									
		(457,718)	(348,636)	(316,920)	(304,789)	(297,986)	(304,789)	- 0.0%	(6,803) 2.3%
ENDING FUND BALANCE									
		4,332,197	4,880,672	4,524,475	4,941,056	5,230,173	5,342,294	401,238 8.1%	112,121 2.1%
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		842.6%	544.0%	-11519.5%	1237.2%	521.1%	1281.4%		

Appendix P

2020 Non-Uniformed Pension Fund Budget

**Jenkintown Borough
2020 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		519,114	587,090	699,432	755,140	700,155	853,743	98,603	153,588	
REVENUES:										
Investment Earnings										
Interest Income	65-341-000	68	238	616	250	1,703	250	-	(1,453)	-85.3%
Dividend Income	65-341-010	9,588	8,748	9,689	5,500	8,958	5,500	-	(3,458)	-38.6%
Gain/Loss on sale of investments	65-341-015	27,397	76,370	(57,040)	5,000	84,060	5,000	-	(79,060)	-94.1%
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-	-
Total:		37,053	85,356	(46,736)	10,750	94,720	10,750	-	(83,970)	-88.7%
State Funding										
State Funding	65-355-050	39,372	36,415	56,213	54,000	56,325	57,600	3,600	1,275	2.3%
Total:		39,372	36,415	56,213	54,000	56,325	57,600	3,600	1,275	2.3%
Miscellaneous										
Contributions from Gen. Fund	65-389-100	20,277	12,637	4,749	17,018	14,693	29,508	12,490	14,815	100.8%
Employee contributions	65-389-200	14,434	16,689	18,371	19,897	21,588	20,541	643	(1,047)	-4.9%
Total:		34,711	29,326	23,120	36,915	36,280	50,049	13,134	13,768	38.0%
TOTAL REVENUES		111,137	151,097	32,597	101,665	187,326	118,399	16,734	(68,927)	-36.8%

Jenkintown Borough
2020 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	65-470-061	188	660	2,817	1,000	3,020	3,000	2,000	(20)
Total:		188	660	2,817	1,000	3,020	3,000	2,000	(20)
Miscellaneous									
Direct Payments	65-489-100	30,213	30,376	23,026	20,681	24,644	23,410	2,730	(1,234)
Admin Exp	65-489-990	12,761	7,720	6,031	10,000	6,074	10,000	-	3,926
Total:		42,973	38,096	29,057	30,681	30,718	33,410	2,730	2,692
TOTAL EXPENDITURES		43,161	38,756	31,874	31,681	33,738	36,410	4,730	2,672
BEGINNING FUND BALANCE									
PLUS REVENUE		519,114	587,090	699,432	755,140	700,155	853,743	98,603	153,588
LESS EXPENDITURES		111,137	151,097	32,597	101,665	187,326	118,399	16,734	(68,927)
		(43,161)	(38,756)	(31,874)	(31,681)	(33,738)	(36,410)	(4,730)	(2,672)
ENDING FUND BALANCE		587,090	699,432	700,155	825,124	853,743	935,731	110,607	81,988
FUND BALANCE AS A PERCENTAGE OF REVENUE		528.3%	462.9%	2147.9%	811.6%	455.8%	790.3%	13.4%	9.6%

Appendix Q

2020 Police Donation Fund Budget

Jenkintown Borough
2020 Final Budget: Fund 95 Police Donation

Description	Budget Account Number	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Year End Projection	2020 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference	
Beginning Fund Balance		25,573	3,454	3,675	4,433	4,163	6,112	1,679	1,949	
REVENUES:										
Interest Earnings										
Interest Income	95-341-000	29	12	32	25	74	50	25	(24)	-32.6%
Total:		29	12	32	25	74	50	25	(24)	-32.6%
Miscellaneous										
Police Donation	95-390-006	3,550	1,850	2,270	2,000	4,075	2,000	-	(2,075)	-50.9%
Total:		3,550	1,850	2,270	2,000	4,075	2,000	-	(2,075)	-50.9%
TOTAL REVENUES		3,579	1,862	2,302	2,025	4,149	2,050	25	(2,099)	-50.6%
EXPENDITURES:										
Police										
General Expenses	95-410-122	25,698	1,641	1,814	1,500	2,200	1,800	300	(400)	-18.2%
Police K9 Equipment	95-410-125	-	-	-	2,000	-	2,000	-	2,000	0.0%
Total:		25,698	1,641	1,814	3,500	2,200	3,800	300	1,600	72.7%
TOTAL EXPENDITURES		25,698	1,641	1,814	3,500	2,200	3,800	300	1,600	72.7%
BEGINNING FUND BALANCE										
PLUS REVENUE										
LESS EXPENDITURES										
ENDING FUND BALANCE		3,454	3,675	4,163	2,958	6,112	4,362	1,404	(1,750)	-28.6%
FUND BALANCE AS A PERCENTAGE OF REVENUE		96.5%	197.3%	180.9%	170.2%	147.3%	212.8%			