



# **BOROUGH OF JENKINTOWN**

## **2021 BUDGET**

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# **Appendix A**

## **2021 Real Estate Taxes**

Jenkintown Borough

Schedule A

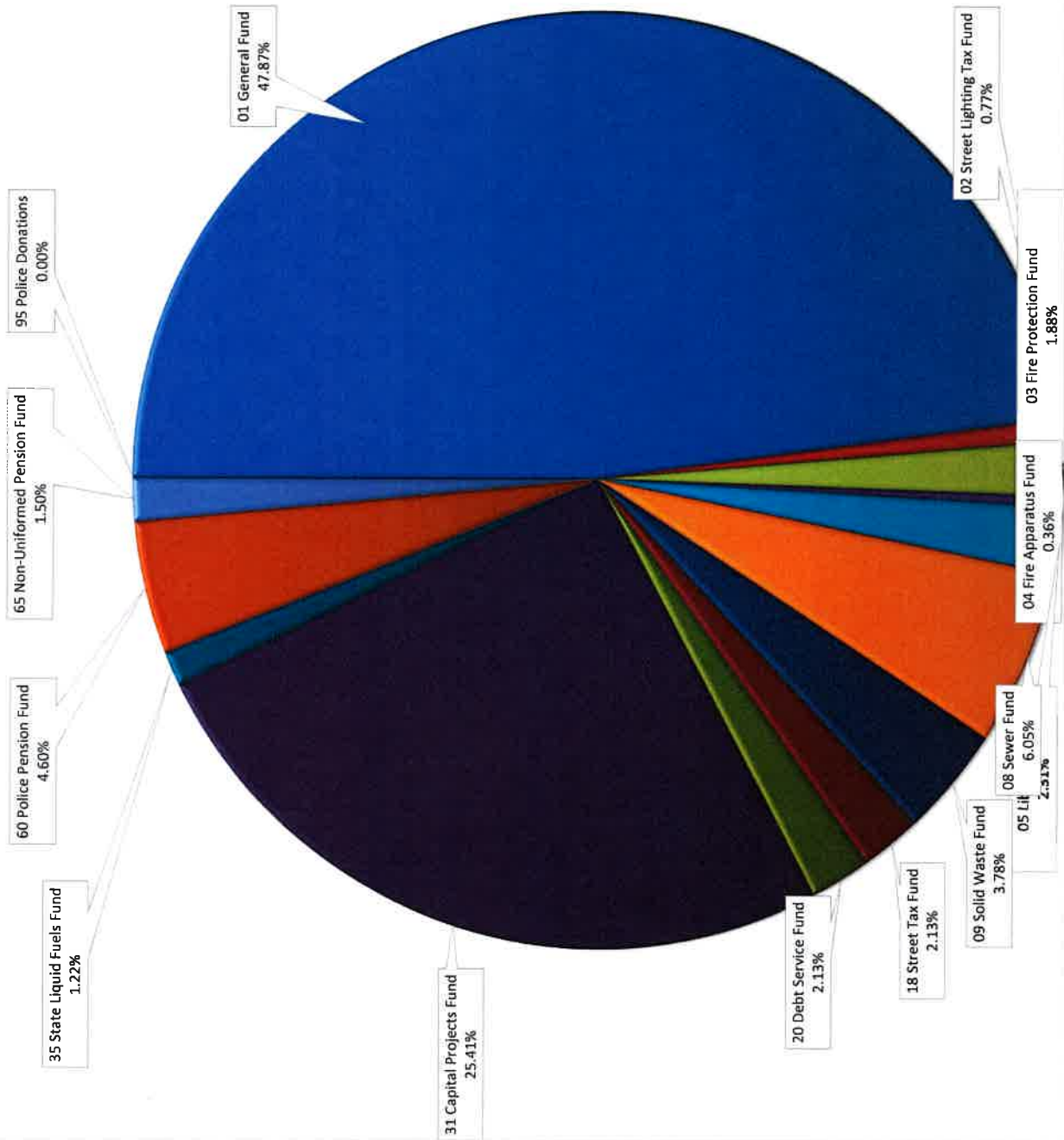
Estimated Income from Real Estate Tax

	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
2021 Assessment from the County report dated 11/10/20	287,112,839	287,112,839	287,112,839	287,112,839	287,112,839	287,112,839	287,112,839
Less 2% Allowance for Appeals & Adjustments	(5,742,257)	(5,742,257)	(5,742,257)	(5,742,257)	(5,742,257)	(5,742,257)	(5,742,257)
Adjusted Assessment Balance	281,370,582	281,370,582	281,370,582	281,370,582	281,370,582	281,370,582	281,370,582
2021 Tax Millage	6.000	0.202	0.600	0.100	0.726	0.265	0.660
Estimated Gross Income Before Discount	1,688,223	56,837	168,822	28,137	204,275	74,563	185,705
Less 2% discount	(33,764)	(1,137)	(3,376)	(563)	(4,086)	(1,491)	(3,714)
Tax Revenue Available for Appropriation - 2021	1,654,459	55,700	165,446	27,574	200,190	73,072	181,990

# **Appendix B**

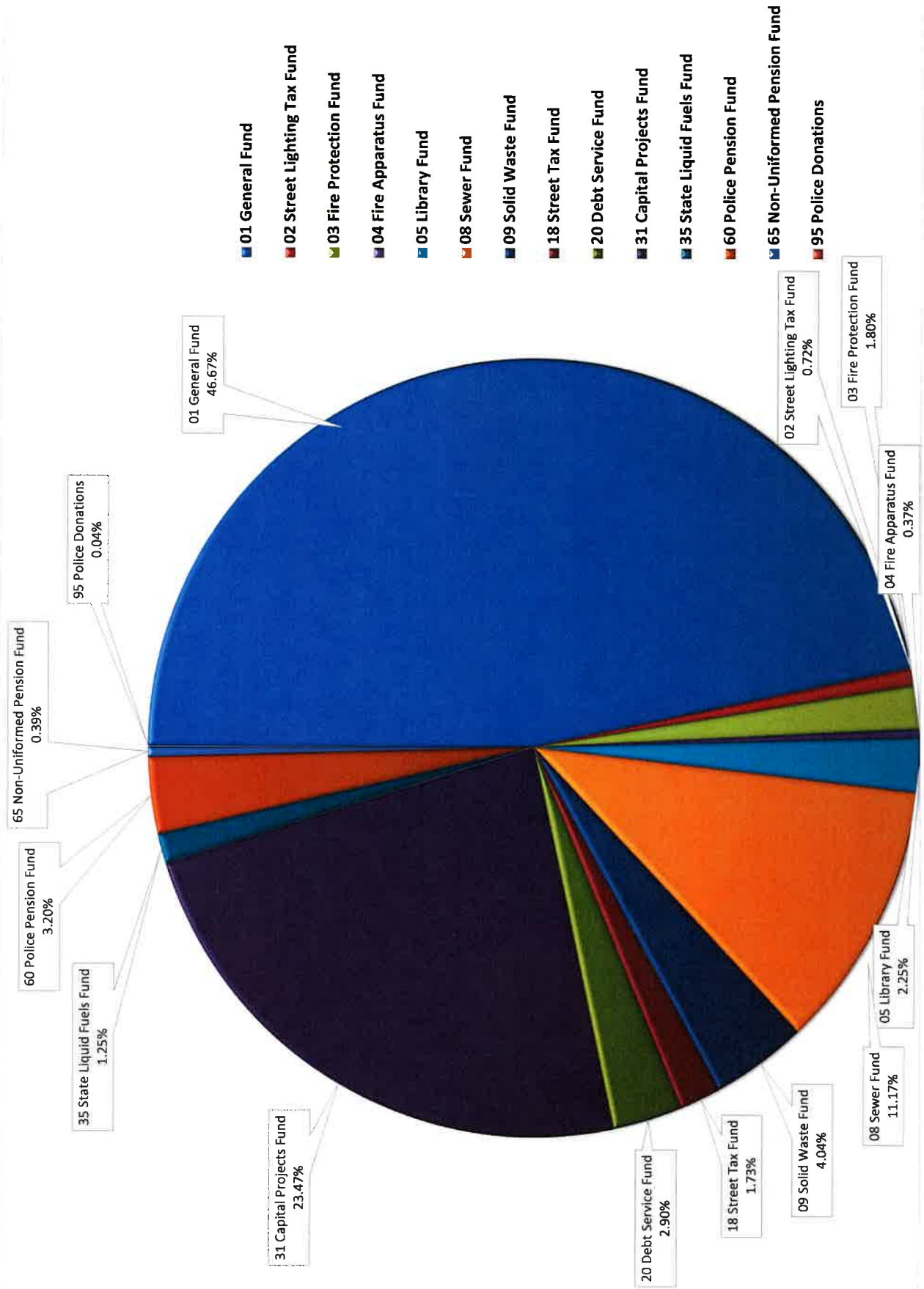
## **2021 Budget Charts and Graphs**

# 2021 Budget - Revenue

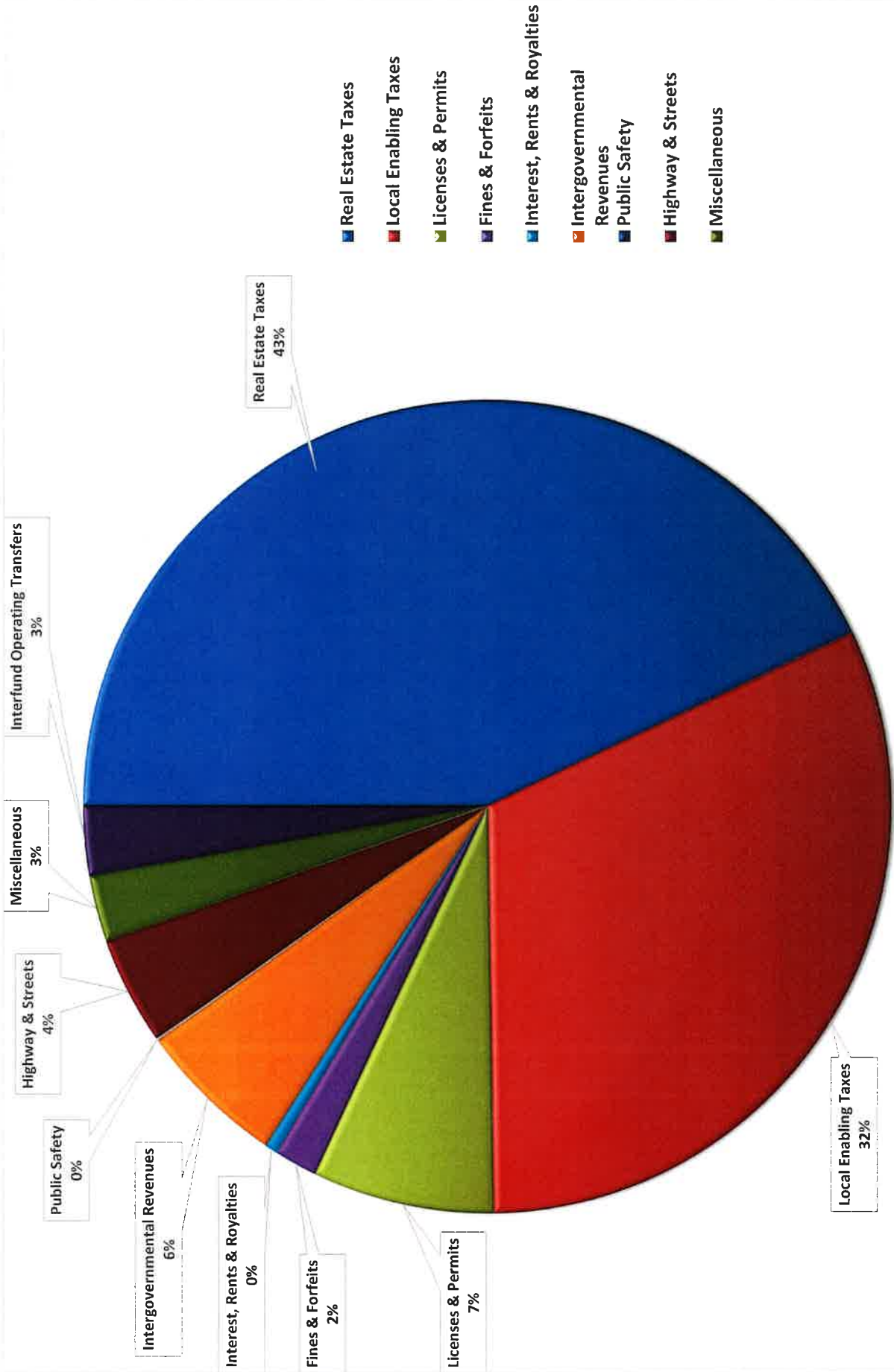


- 01 General Fund
- 02 Street Lighting Tax Fund
- 03 Fire Protection Fund
- 04 Fire Apparatus Fund
- 05 Library Fund
- 08 Sewer Fund
- 09 Solid Waste Fund
- 18 Street Tax Fund
- 20 Debt Service Fund
- 31 Capital Projects Fund
- 35 State Liquid Fuels Fund
- 60 Police Pension Fund
- 65 Non-Uniformed Pension Fund
- 95 Police Donations

# 2021 Budget - Expenditures

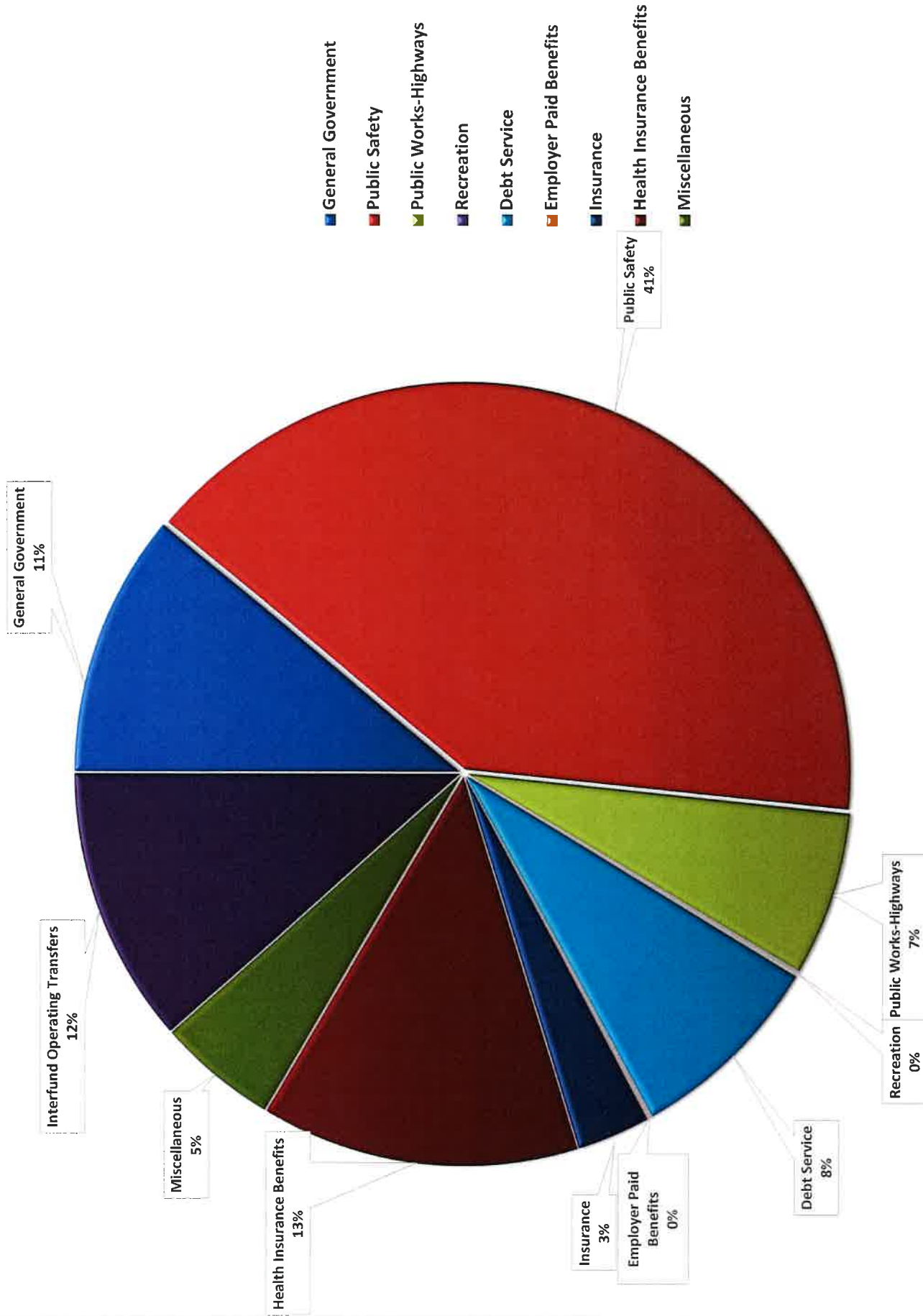


# 2021 Budget - General Fund Revenue

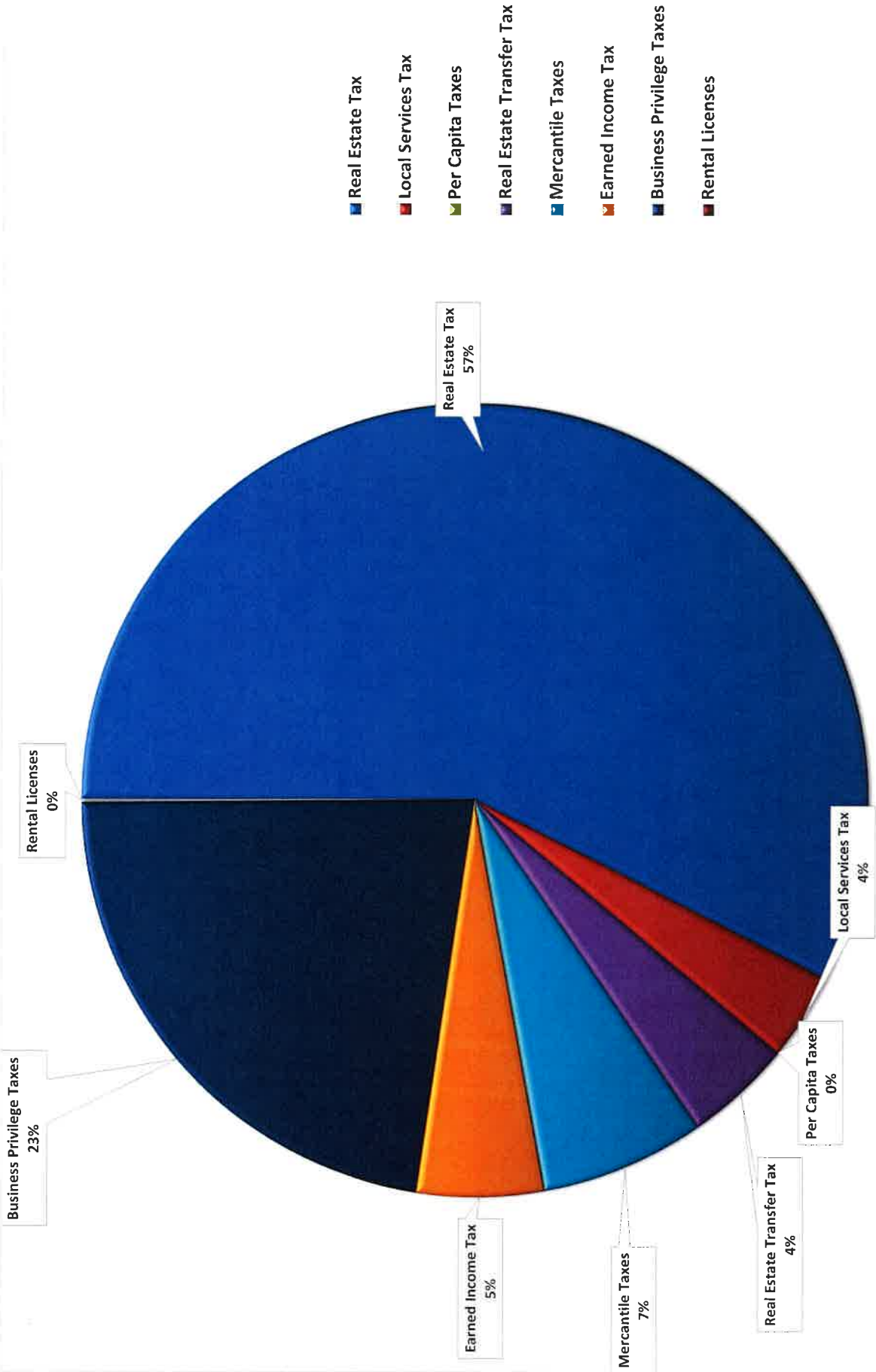




# 2021 Budget - General Fund Expenditures



# 2021 General Fund - Tax Revenue



# **Appendix C**

## **2021 Summary by Fund**

**Jenkintown Borough  
2021 Final Budget**

REVENUE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year end Projection	2021 Budget	Increase/(Decrease) from 2020 Budget	%Change from 2020 Budget
01 General Fund	3,606,861	3,844,897	4,042,810	4,149,596	3,814,358	4,308,268	158,672	3.82%
02 Street Lighting Tax Fund	176,080	64,181	57,413	69,182	59,477	69,525	343	0.50%
03 Fire Protection Fund	168,956	169,946	169,305	168,601	165,985	169,546	945	0.56%
04 Fire Equipment Reserve	129,988	133,836	434,662	128,764	176,747	32,274	(96,490)	-74.94%
05 Library Fund	234,530	235,673	234,787	234,087	232,880	207,570	(26,517)	-11.33%
08 Sewer Fund	407,423	436,646	1,823,047	435,300	482,275	544,900	109,600	25.18%
09 Solid Waste Collection Fund	273,492	348,243	338,794	338,370	334,746	339,960	1,590	0.47%
18 Street Tax Fund	156,074	201,880	111,221	220,309	223,129	191,277	(29,032)	-13.18%
20 Debt Service Fund	250,505	252,553	251,908	250,549	250,000	191,490	(59,059)	-23.57%
31 Capital Projects Fund	11,367	591,584	317,318	1,920,243	718,776	2,286,750	366,507	19.09%
35 Highway/Liquid Fuels Tax Fund	116,251	122,748	125,658	119,719	121,504	109,447	(10,272)	-8.58%
60 Police Pension Fund	897,110	(39,277)	1,203,098	416,911	475,111	413,811	(3,100)	-0.74%
65 Non-Uniformed Pension Fund	151,097	32,597	219,454	118,399	134,015	134,739	16,340	13.80%
95 Police Donations	1,862	2,302	5,146	2,050	2,287	50	(2,000)	-97.56%
<b>TOTAL ALL FUNDS</b>	<b>6,581,597</b>	<b>6,397,812</b>	<b>9,055,686</b>	<b>8,572,080</b>	<b>7,191,290</b>	<b>8,999,607</b>	<b>427,527</b>	<b>4.17%</b>
<b>EXPENDITURES</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2020 Year end Projection</b>	<b>2021 Budget</b>	<b>Increase/(Decrease) from 2020 Budget</b>	<b>%Change from 2020 Budget</b>
01 General Fund	3,836,354	4,086,218	4,192,472	4,220,230	4,070,924	4,304,642	84,412	2.00%
02 Street Lighting Tax Fund	124,324	146,770	63,392	64,947	58,344	66,022	1,075	1.66%
03 Fire Protection Fund	159,046	171,381	196,352	161,409	160,240	166,128	4,719	2.92%
04 Fire Apparatus Fund		351,643	736,919	34,466	71,700	34,466	(0)	0.00%
05 Library Fund	239,207	235,568	234,889	234,087	237,783	207,570	(26,517)	-11.33%
08 Sewer Fund	606,023	570,672	967,529	964,867	945,471	1,029,983	65,116	6.75%
09 Solid Waste Collection Fund	304,165	323,686	306,845	367,304	362,920	372,412	5,108	1.39%
18 Street Tax Fund	214,160	319,007	169,194	174,668	244,201	159,668	(15,000)	-8.59%
20 Debt Service Fund	248,671	244,996	263,314	268,511	268,146	267,801	(710)	-0.26%
31 Capital Projects Fund	123,611	617,069	388,796	2,157,205	683,328	2,164,750	7,545	0.35%
35 Highway/Liquid Fuels Tax Fund	86,107	147,957	143,278	119,534	119,407	115,034	(4,500)	-3.76%
60 Police Pension Fund	348,545	316,920	298,455	304,789	290,845	295,269	(9,520)	-3.12%
65 Non-Uniformed Pension Fund	38,756	31,874	33,360	36,410	35,838	36,410	0	0.00%
95 Police Donations	1,641	1,814	2,425	3,800	5,627	3,594	(206)	-5.42%
<b>TOTAL ALL FUNDS</b>	<b>6,330,609</b>	<b>7,565,574</b>	<b>9,281,439</b>	<b>9,112,227</b>	<b>7,554,773</b>	<b>9,223,749</b>	<b>111,522</b>	<b>1.23%</b>
<b>EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES</b>	<b>250,987</b>	<b>(1,167,762)</b>	<b>(225,753)</b>	<b>(540,147)</b>	<b>(363,483)</b>	<b>(224,142)</b>	<b>316,005</b>	<b>2.94%</b>

# **Appendix D**

## **2021 General Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		878,273	648,781	407,461	262,466	257,799	1,234	(261,232)	(256,566)	
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	01-301-010	1,244,080	1,244,259	1,360,511	1,459,988	1,457,608	1,654,459	194,471	196,851	
Real Estate-Prior	01-301-020	4,641	9,210	6,791	9,000	13,492	9,000	-	(4,492)	
Real Estate-Delinquent	01-301-030	36,787	37,309	27,022	36,000	38,035	36,000	-	(2,035)	
<b>Total:</b>		<b>1,285,508</b>	<b>1,290,778</b>	<b>1,394,324</b>	<b>1,504,988</b>	<b>1,509,135</b>	<b>1,699,459</b>	<b>194,471</b>	<b>190,324</b>	
<b>Act 511 Taxes</b>										
Local Services Tax	01-310-000	133,712	130,498	122,645	130,000	107,892	105,000	(25,000)	(2,892)	
Per Capita Taxes-Current	01-310-010	17,442	19,071	80	-	-	-	-	-	
Per Capita Taxes-Prior Year	01-310-020	320	330	20	-	-	-	-	-	
Real Estate Transfer Tax	01-310-100	133,142	188,342	130,214	140,000	127,520	130,000	(10,000)	2,480	
Mercantile Taxes	01-310-300	192,258	166,408	202,653	205,000	197,290	200,000	(5,000)	2,710	
Earned Income Tax-non-resident	01-310-700	155,096	149,453	155,518	163,000	155,566	155,000	(8,000)	(566)	
Business Privilege Taxes	01-310-800	923,667	1,086,962	941,458	950,000	661,082	665,000	(285,000)	3,918	
Rental Licenses	01-310-900	6,025	3,983	5,335	4,500	4,350	4,500	-	150	
<b>Total:</b>		<b>1,561,661</b>	<b>1,745,046</b>	<b>1,557,923</b>	<b>1,592,500</b>	<b>1,253,701</b>	<b>1,259,500</b>	<b>(333,000)</b>	<b>5,799</b>	
<b>Licenses &amp; Permits</b>										
Liquor Licenses	01-320-010	1,250	1,050	-	-	-	-	-	-	
Building Permits	01-320-020	42,994	64,901	178,041	150,000	76,117	125,000	(25,000)	48,883	
Plumbing Permits	01-320-030	4,185	10,358	20,945	10,000	9,196	10,000	-	805	
Street Encr. Permits	01-320-040	20,140	7,257	49,785	20,000	11,660	20,000	-	8,340	
Zoning/Land Development	01-320-050	7,635	21,212	13,830	10,000	15,060	10,000	-	(5,060)	
Parking Permits	01-320-070	16,295	14,410	18,440	20,000	11,040	17,500	(2,500)	6,460	
Other Licenses/Permits	01-320-100	7,180	12,686	21,201	15,000	35,052	15,000	-	(20,052)	
Cable TV Fees	01-320-120	96,398	91,043	89,427	90,000	85,724	90,000	-	4,276	
Tree Permits	01-320-150	-	-	-	50	-	50	-	50	
<b>Total:</b>		<b>196,076</b>	<b>222,917</b>	<b>391,669</b>	<b>315,050</b>	<b>243,848</b>	<b>287,550</b>	<b>(27,500)</b>	<b>43,702</b>	
								<b>-8.7%</b>	<b>17.9%</b>	

**Jenkintown Borough**  
**2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Fines &amp; Forfeits</b>									
Vehicle Code D.J.	01-330-010	31,980	24,072	26,769	28,000	20,181	28,000	-	7,819
Parking/Borough	01-330-020	32,725	30,676	31,689	35,000	30,780	35,000	-	4,220
Non-Traffic Fines	01-330-030	4,235	3,048	3,200	5,000	1,574	3,500	(1,500)	1,926
Share State Police	01-330-040	2,124	2,087	1,930	2,500	1,792	2,500	-	708
<b>Total:</b>	<b>01-330-040</b>	<b>71,064</b>	<b>59,882</b>	<b>63,587</b>	<b>70,500</b>	<b>54,327</b>	<b>69,000</b>	<b>(1,500)</b>	<b>14,673</b>
<b>Interest, Rents &amp; Royalties</b>									
Interest Income	01-341-000	3,905	6,736	8,070	7,500	1,468	1,500	(6,000)	32
Property Rent	01-342-000	20,644	16,638	1,517	34,428	500	19,428	(15,000)	18,928
<b>Total:</b>	<b>01-342-000</b>	<b>24,549</b>	<b>23,374</b>	<b>9,587</b>	<b>41,928</b>	<b>1,968</b>	<b>20,928</b>	<b>(21,000)</b>	<b>18,960</b>
<b>Intergovernmental Revenues</b>									
Police grants	01-351-020	-	-	-	-	5,540	-	-	(5,540)
Snow Contract State	01-354-050	1,856	1,931	-	2,221	4,707	2,221	-	(2,486)
PUC Realty Tax	01-355-010	3,966	3,844	3,636	3,800	3,786	3,800	-	14
Alcoholic Beverage Licenses	01-355-040	-	-	1,250	1,250	1,450	1,450	200	-
State Funding (Pension)	01-355-050	160,589	187,376	189,458	192,000	196,953	195,000	3,000	(1,953)
Foreign Fire Insurance Tax	01-355-070	31,709	28,667	31,448	31,500	31,560	31,500	-	(60)
<b>Total:</b>	<b>01-355-070</b>	<b>198,120</b>	<b>221,817</b>	<b>225,792</b>	<b>230,771</b>	<b>243,996</b>	<b>233,971</b>	<b>3,200</b>	<b>(10,025)</b>
<b>Public Safety</b>									
Reports/Copies	01-362-011	3,638	3,936	2,949	3,500	1,920	3,500	-	1,580
<b>Total:</b>	<b>01-362-011</b>	<b>3,638</b>	<b>3,936</b>	<b>2,949</b>	<b>3,500</b>	<b>1,920</b>	<b>3,500</b>	<b>-</b>	<b>1,580</b>
<b>Highway &amp; Streets</b>									
Parking Meter	01-363-200	109,489	123,261	170,720	170,000	91,600	170,000	-	78,400
<b>Total:</b>	<b>01-363-200</b>	<b>109,489</b>	<b>123,261</b>	<b>170,720</b>	<b>170,000</b>	<b>91,600</b>	<b>170,000</b>	<b>-</b>	<b>78,400</b>
<b>Escrows</b>									
Escrow Deposits/Land Development	01-370-050	15,174	1,553	55,815	30,000	41,886	40,000	10,000	(1,886)
<b>Total:</b>	<b>01-370-050</b>	<b>15,174</b>	<b>1,553</b>	<b>55,815</b>	<b>30,000</b>	<b>41,886</b>	<b>40,000</b>	<b>10,000</b>	<b>(1,886)</b>

**Jenkintown Borough**  
**2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Miscellaneous</b>									
Civil Service Exam Fees	01-389-010	-	1,500	-	-	-	-	-	-
Crossing Guard Reimbursements	01-389-020	16,188	17,067	17,149	17,060	17,427	21,060	4,000	3,634
Police OT reimbursement	01-389-025	14,439	6,466	7,435	7,000	6,448	7,000	-	552
Rec Board Revenue	01-389-029	1,310	1,694	485	1,300	-	1,300	-	1,300
Other Receipts	01-389-030	29,303	26,452	8,590	40,500	61,249	15,000	(25,500)	(46,249)
Refund of Prior year	01-389-031	9,169	3,371	-	2,500	18,699	10,000	7,500	(8,699)
Insurance Recoveries	01-389-060	41,173	12,282	2,975	12,000	8,312	10,000	(2,000)	1,689
<b>Total:</b>		<b>111,582</b>	<b>68,832</b>	<b>36,633</b>	<b>80,360</b>	<b>112,134</b>	<b>64,360</b>	<b>(16,000)</b>	<b>(47,774)</b>
<b>Interfund Operating Transfers</b>									
Street Light	01-392-020	-	-	-	-	-	-	-	-
Sewer	01-392-080	20,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
Solid Waste	01-392-090	10,000	23,500	23,500	30,000	30,000	30,000	-	0.0%
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-
Transfer from Liquid Fuels						15,000			
Street Tax	01-392-910	-	20,000	20,000	40,000	120,000	40,000	-	(80,000)
<b>Total:</b>		<b>30,000</b>	<b>83,500</b>	<b>83,500</b>	<b>110,000</b>	<b>205,000</b>	<b>110,000</b>	<b>-</b>	<b>(95,000)</b>
<b>Other Financing Sources</b>									
Proceeds from Lease	01-393-300	-	-	50,311	-	54,845	-	-	(54,845)
2016 433-435 Proceeds	01-393-400	-	-	-	-	-	-	-	-
Proceeds from TRAN	01-394-100	-	-	-	-	-	350,000	350,000	350,000
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>50,311</b>	<b>-</b>	<b>54,845</b>	<b>350,000</b>	<b>350,000</b>	<b>295,155</b>
<b>TOTAL REVENUES</b>		<b>3,606,861</b>	<b>3,844,897</b>	<b>4,042,810</b>	<b>4,149,596</b>	<b>3,814,358</b>	<b>4,308,268</b>	<b>158,671</b>	<b>493,909</b>
									<b>12.9%</b>



**Jenkintown Borough  
2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>EXPENDITURES:</b>									
<b>Legislative Body</b>									
Overtime	01-400-080	4,940	5,059	7,050	5,000	1,640	1,000	(4,000)	(640)
Salary Staff	01-400-090	140,958	156,935	158,363	170,401	176,470	129,841	(40,560)	(46,629)
Salary PT Staff	01-400-091	-	-	-	-	-	26,000	26,000	26,000
Materials/Supplies	01-400-100	4,723	5,715	6,415	5,000	6,523	4,000	(1,000)	(2,523)
General Expenses	01-400-200	6,251	7,822	7,731	5,000	6,182	4,000	(1,000)	(2,182)
Advertising	01-400-210	11,263	10,414	10,955	8,000	5,855	6,000	(2,000)	145
Printing	01-400-211	3,629	4,386	3,194	3,500	2,589	3,000	(500)	411
Postage	01-400-212	4,610	5,160	3,668	3,500	3,106	3,000	(500)	(106)
Insurance/Bonding	01-400-220	888	1,045	988	1,000	988	1,000	-	12
Accounting & Auditing Services	01-400-280	16,880	28,077	15,820	28,380	18,864	13,180	(15,200)	(5,684)
Legal Services	01-400-290	94,837	108,715	61,005	60,000	42,728	40,000	(20,000)	(2,728)
Telephone expense	01-400-300	12,253	11,947	11,804	12,000	11,962	12,000	-	38
Payroll Service	01-400-310	2,846	3,010	3,106	4,000	3,954	4,000	-	46
Transportation	01-400-330	454	189	1,101	500	250	500	-	250
Maintenance/Repair	01-400-400	-	253	-	500	250	500	-	250
Equipment Purchase/lease	01-400-700	936	1,225	1,829	2,000	935	1,000	(1,000)	65
Trainings, Conferences, Dues	01-400-750	7,390	9,858	7,465	8,000	3,372	4,000	(4,000)	628
Codification	01-400-800	1,270	5,135	1,195	3,500	1,500	3,500	-	2,000
<b>Total:</b>		<b>314,128</b>	<b>364,944</b>	<b>301,690</b>	<b>320,281</b>	<b>287,168</b>	<b>256,521</b>	<b>(63,760)</b>	<b>(30,647)</b>
<b>Executive</b>									
Salary-Manager	01-401-060	114,173	122,807	124,213	124,444	131,636	124,444	-	(7,193)
<b>Total:</b>		<b>114,173</b>	<b>122,807</b>	<b>124,213</b>	<b>124,444</b>	<b>131,636</b>	<b>124,444</b>	<b>-</b>	<b>(7,193)</b>
<b>Tax Collection</b>									
Salary Tax Collector	01-403-020	11,125	11,125	11,125	11,125	11,553	11,125	-	(428)
Materials & Supplies	01-403-100	881	928	906	1,000	754	1,000	-	246
Tax Forms	01-403-200	638	594	617	600	593	600	-	7
Postage	01-403-210	1,247	1,307	1,348	1,250	1,323	1,400	150	77
Tax Collectors Bond	01-403-220	-	1,230	-	-	-	-	-	-
Local Enabling Tax Commission	01-403-310	23,303	26,036	25,917	27,000	21,314	20,998	(6,003)	(317)
<b>Total:</b>		<b>37,193</b>	<b>41,219</b>	<b>39,913</b>	<b>40,975</b>	<b>35,537</b>	<b>35,123</b>	<b>(5,853)</b>	<b>(415)</b>
								<b>-14.3%</b>	<b>-1.2%</b>
								<b>-19.9%</b>	<b>-10.7%</b>
								<b>0.0%</b>	<b>-5.5%</b>
								<b>0.0%</b>	<b>-5.5%</b>
								<b>0.0%</b>	<b>-3.7%</b>
								<b>0.0%</b>	<b>32.6%</b>
								<b>0.0%</b>	<b>1.2%</b>
								<b>12.0%</b>	<b>5.8%</b>
								<b>-22.2%</b>	<b>-1.5%</b>
								<b>-14.3%</b>	<b>-1.2%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Information Technology</b>									
Equipment and Supplies	01-407-100	1,413	544	-	1,500	-	1,000	(500)	1,000
Maint and Support	01-407-110	18,726	21,843	19,131	20,000	19,309	20,000	-	691
Software	01-407-200	4,036	2,000	2,605	3,000	3,000	3,000	-	-
Website	01-407-210	4,193	6,169	6,000	6,000	6,231	6,000	-	(231)
	<b>Total:</b>	<b>28,368</b>	<b>30,555</b>	<b>27,736</b>	<b>30,500</b>	<b>28,540</b>	<b>30,000</b>	<b>(500)</b>	<b>1,460</b>
									<b>5.1%</b>
<b>Building &amp; Plants</b>									
Materials & Supplies	01-409-100	2,140	440	2,487	2,500	1,251	2,500	-	1,249
Utilities	01-409-110	19,620	16,051	20,448	18,500	16,449	17,000	(1,500)	551
Real Estate Taxes	01-409-120	8,177	8,462	-	-	-	-	-	-
Contract Service	01-409-300	2,258	1,312	1,292	1,500	2,134	1,500	-	(634)
Maintenance/Repairs	01-409-400	2,446	6,006	4,201	4,000	5,106	4,000	-	(1,106)
Janitorial Service	01-409-450	-	-	-	-	-	-	-	-
Equipment Purchase	01-409-700	9,495	2,631	3,267	3,300	3,244	3,300	-	56
	<b>Total:</b>	<b>44,136</b>	<b>34,902</b>	<b>31,695</b>	<b>29,800</b>	<b>28,184</b>	<b>28,300</b>	<b>(1,500)</b>	<b>116</b>
									<b>0.4%</b>
<b>Police</b>									
Chief	01-410-010	97,301	100,313	103,805	104,979	108,964	84,979	(20,000)	(23,985)
Sergeants	01-410-020	183,537	266,029	292,461	321,843	317,629	336,323	14,479	18,694
Legal-Labor Counsel	01-410-029	3,535	3,249	37,158	3,000	65,692	53,000	50,000	(12,692)
Officers	01-410-030	820,420	835,948	887,901	890,535	964,145	848,095	(42,440)	(116,051)
Crossing Guards	01-410-040	33,324	32,954	33,549	34,120	34,272	42,120	8,000	7,848
Parking Enforcement	01-410-050	30,216	32,206	31,604	33,280	34,492	33,280	-	(1,212)
Part-time Officers	01-410-060	19,921	35,384	34,867	40,000	3,332	-	(40,000)	(3,332)
Clerk	01-410-070	37,228	38,284	39,457	40,204	41,363	-	(40,204)	(41,363)
Part time clerk									
Overtime	01-410-080	115,285	96,962	73,976	60,000	66,982	22,296	(37,704)	(44,686)
Event Overtime									
Officer-In-Charge	01-410-081	25,657	14,601	13,389	5,000	16,461	5,000	-	(11,461)
School - tuition reimbursement	01-410-082	-	-	-	2,000	-	2,000	-	2,000
Materials/Supplies	01-410-100	-	-	21	150	-	150	-	150
Uniforms	01-410-120	12,768	16,368	15,343	16,000	11,900	8,500	(7,500)	(3,400)
Range Equipment/Supplies	01-410-121	3,085	1,251	6,251	6,000	1,600	3,000	(3,000)	1,400
MONTCO SWAT									
General Expenses	01-410-122	13,289	11,573	9,641	3,500	3,500	3,500	-	-
Training	01-410-123	2,315	6,390	5,640	4,000	1,929	3,000	(1,000)	1,071
									<b>55.5%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Equipment Repair/Maint	01-410-124	3,609	5,807	3,764	5,000	6,359	5,000	-	(1,359)
Police Equipment Purchase	01-410-125	10,536	14,235	10,671	9,000	9,332	6,000	(3,000)	(3,332)
Radio Expense	01-410-126	18,658	16,874	17,294	17,000	16,488	15,000	(2,000)	(1,488)
Maint/Repairs-Vehicles	01-410-127	29,710	18,248	12,699	12,000	11,988	12,000	-	12
Vehicle Operating Expense	01-410-128	19,062	24,478	24,755	25,000	15,407	20,000	(5,000)	4,593
New Patrol Vehicle	01-410-130	20,000	-	50,311	-	54,845	-	-	(54,845)
PD VESTS	01-410-131	-	13,296	-	-	-	-	-	-
Technology	01-410-140	-	4,064	1,270	2,500	2,500	11,500	9,000	9,000
Contract Option	01-410-181	59,924	72,256	73,333	66,714	-	82,339	15,625	82,339
Longevity	01-410-182	15,186	17,398	20,554	20,556	22,965	-	(20,556)	(22,965)
Community Policing									
Records Management-MONTCO									
Re-Accreditation	01-410-183	3,789	8,931	3,974	3,024	4,024	3,024	-	(1,000)
<b>Total:</b>		<b>1,578,355</b>	<b>1,687,098</b>	<b>1,819,561</b>	<b>1,736,406</b>	<b>1,826,835</b>	<b>1,610,605</b>	<b>(125,800)</b>	<b>(216,230)</b>
<b>Fire</b>									
Firemen Relief Contribution	01-411-540	31,709	28,667	31,448	31,500	31,560	31,500	-	(60)
<b>Total:</b>		<b>31,709</b>	<b>28,667</b>	<b>31,448</b>	<b>31,500</b>	<b>31,560</b>	<b>31,500</b>	<b>-</b>	<b>(60)</b>
<b>Planning &amp; Zoning</b>									
Salary-Code Enforce. & Fire Marshall	01-414-010	13,750	43,550	68,448	73,000	75,694	73,000	-	(2,694)
Permit Refunds	01-414-020	-	225	-	200	-	200	-	200
Materials/Supplies	01-414-100	166	468	1,104	500	220	500	-	280
Engineering	01-414-240	1,697	1,507	1,816	5,000	2,444	3,500	(1,500)	1,056
Engineering fees - to be reimbursed	01-414-242	13,015	352	62,802	30,000	19,105	25,000	(5,000)	5,895
Court Recorder	01-414-250	5,138	11,522	1,460	2,000	1,960	2,000	-	40
Legal-ZHB	01-414-290	13,173	22,897	2,248	8,000	6,785	5,000	(3,000)	(1,785)
Legal Zoning & Planning	01-414-300	1,030	4,805	7,250	8,000	3,248	8,000	-	4,752
Contract Services	01-414-400	62,629	26,423	17,108	20,000	13,435	16,550	(3,450)	3,116
Code Enforcement Training	01-414-403	2,112	4,702	1,724	3,000	1,500	3,000	-	1,500
Planning Commission	01-414-900	-	-	-	600	-	300	(300)	300
<b>Total:</b>		<b>112,708</b>	<b>116,451</b>	<b>163,960</b>	<b>150,300</b>	<b>124,390</b>	<b>137,050</b>	<b>(13,250)</b>	<b>12,660</b>
<b>Health</b>									
Pest Control	01-421-410	200	200	206	200	221	225	25	4
<b>Total:</b>		<b>200</b>	<b>200</b>	<b>206</b>	<b>200</b>	<b>221</b>	<b>225</b>	<b>25</b>	<b>4</b>

**Jenkintown Borough  
2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Leaf Disposal</b>									
Leaf Disposal	01-427-370	-	26,000	17,000	-	-	-	-	-
<b>Total:</b>		-	<b>26,000</b>	<b>17,000</b>	-	-	-	-	-
<b>Public Works</b>									
Salary-Street Crew	01-430-010	185,871	199,606	220,555	223,355	221,198	213,228	(10,127)	(7,970)
Overtime	01-430-020	16,019	21,546	18,898	15,000	3,421	7,500	(7,500)	4,079
Part-time Employee	01-430-030	7,016	3,465	2,310	2,000	1,670	3,000	1,000	1,330
Materials/Supplies	01-430-200	9,940	9,649	9,452	9,000	5,109	5,000	(4,000)	(109)
General expenses	01-430-210	2,089	2,209	1,513	1,500	1,220	1,500	-	280
Engineering	01-430-310	25,342	41,945	17,026	15,000	12,241	13,000	(2,000)	759
Radio System	01-430-320	-	-	-	500	-	500	-	500
Equipment Maint/Repair	01-430-400	29,068	32,296	29,753	15,000	7,535	8,000	(7,000)	465
Uniforms	01-430-440	1,967	1,943	2,315	2,000	1,700	2,000	-	300
Training DPW	01-430-450	964	880	193	1,500	320	500	(1,000)	180
Vehicle Operation	01-430-500	11,671	15,382	12,606	12,000	7,166	8,000	(4,000)	834
Equipment Purchase	01-430-700	5,872	5,134	6,729	5,000	3,122	3,000	(2,000)	(122)
Trees	01-430-840	1,343	1,896	584	1,000	-	1,000	-	1,000
<b>Total:</b>		<b>297,160</b>	<b>335,951</b>	<b>321,932</b>	<b>302,855</b>	<b>264,702</b>	<b>266,228</b>	<b>(36,627)</b>	<b>1,526</b>
<b>Traffic Signals &amp; Street Signs</b>									
Traffic Signal Maint	01-433-200	4,834	-	-	2,000	-	1,000	(1,000)	1,000
Traffic Signal Elec.	01-433-210	4,950	5,059	5,028	5,000	4,816	5,000	-	184
<b>Total:</b>		<b>9,783</b>	<b>5,059</b>	<b>5,028</b>	<b>7,000</b>	<b>4,816</b>	<b>6,000</b>	<b>(1,000)</b>	<b>1,184</b>
<b>Stormwater</b>									
Stormwater Engineering	01-436-313	39,225	6,639	12,113	10,000	9,096	8,000	(2,000)	(1,096)
Storm Drainage	01-436-830	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>39,225</b>	<b>6,639</b>	<b>12,113</b>	<b>10,000</b>	<b>9,096</b>	<b>8,000</b>	<b>(2,000)</b>	<b>(1,096)</b>
<b>Parking Facilities</b>									
Parking Lot Rental	01-445-200	2,843	4,118	5,430	4,500	4,333	3,500	(1,000)	(833)
Parking Meter and Lot Maint	01-445-210	12,579	12,872	3,491	10,000	4,402	7,500	(2,500)	3,098
JCA Funding	01-445-220	-	-	-	-	-	-	-	-
Town Square Project	01-445-230	1,799	3,381	2,704	2,000	-	2,000	-	2,000
<b>Total:</b>		<b>17,221</b>	<b>20,371</b>	<b>11,625</b>	<b>16,500</b>	<b>8,734</b>	<b>13,000</b>	<b>(3,500)</b>	<b>4,266</b>
<b>Total:</b>								<b>(21.2%)</b>	<b>48.8%</b>

**Jenkintown Borough**  
**2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Recreation</b>									
Recreation Active (JYA)	01-452-220	8,500	9,500	10,500	11,000	8,000	5,500	(5,500)	(2,500)
Recreation Board Programs	01-452-230	1,667	2,500	2,638	-	-	-	-	-
Community Playground	01-452-300	1,500	1,500	1,500	1,500	-	-	(1,500)	-
Cedar Street Open Space	01-452-400	2,000	-	16	2,000	3,000	2,000	-	(1,000)
<b>Total:</b>		<b>13,667</b>	<b>13,500</b>	<b>14,654</b>	<b>14,500</b>	<b>11,000</b>	<b>7,500</b>	<b>(7,000)</b>	<b>(3,500)</b>
<b>Civil/Military Celebrations</b>									
Civil Service	01-457-200	-	1,790	-	1,000	-	250	(750)	250
<b>Total:</b>		<b>-</b>	<b>1,790</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>250</b>	<b>(750)</b>	<b>250</b>
<b>Civic Celebrations</b>									
Civic Activities	01-459-100	696	246	1,150	1,000	-	250	(750)	250
<b>Total:</b>		<b>696</b>	<b>246</b>	<b>1,150</b>	<b>1,000</b>	<b>-</b>	<b>250</b>	<b>(750)</b>	<b>250</b>
<b>Debt Principal</b>									
Capital Lease Principal	01-471-350	1,445	5,597	-	-	-	-	-	-
Tran Principal	01-471-600	-	-	-	-	-	350,000	350,000	350,000
<b>Total:</b>		<b>1,445</b>	<b>5,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Debt Interest</b>									
Capital Lease Interest	01-472-350	10	1,595	-	-	-	-	-	-
Tran Interest	01-472-600	-	-	-	-	-	8,400	8,400	8,400
<b>Total:</b>		<b>10</b>	<b>1,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>
<b>Employer Paid Benefits</b>									
PD Pension Excess Ben Refund	01-483-000	-	-	-	-	-	-	-	-
Employee Pension	01-483-010	-	-	-	-	-	-	-	-
Unemployment Comp	01-485-100	14,862	10,270	9,524	9,499	8,446	8,040	(1,458)	(406)
<b>Total:</b>		<b>14,862</b>	<b>10,270</b>	<b>9,524</b>	<b>9,499</b>	<b>8,446</b>	<b>8,040</b>	<b>(1,458)</b>	<b>(406)</b>
								<b>(1,458)</b>	<b>(406)</b>
								<b>-15.4%</b>	<b>-4.8%</b>
								<b>-15.4%</b>	<b>-4.8%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Insurance</b>									
Package Policy	01-486-200	94,490	72,456	61,594	64,084	62,885	66,029	1,946	3,144
Workman's Comp Vehicle	01-486-210	66,024	87,974	68,179	66,670	62,027	63,231	(3,439)	1,204
Police Deductible	01-486-220	-	-	-	-	-	-	-	-
Insurance - Auto Repair	01-486-260	-	3,287	-	1,500	-	1,500	-	1,500
	01-486-374	-	-	-	2,000	-	2,000	-	2,000
	<b>Total:</b>	<b>160,514</b>	<b>163,717</b>	<b>129,773</b>	<b>134,254</b>	<b>124,912</b>	<b>132,760</b>	<b>(1,493)</b>	<b>7,848</b>
<b>Employees Benefits</b>									
Social Security	01-487-000	66,877	75,223	81,436	85,158	81,769	71,752	(13,406)	(10,017)
Hosp/Major Medical - Uniform	01-487-030	267,821	259,054	319,844	327,739	289,338	267,976	(59,763)	(21,362)
Hosp/Major Medical - Non-uniform	01-487-031	105,484	105,774	141,854	176,028	169,584	153,697	(22,331)	(15,887)
Health Savings Account	01-487-035	22,545	24,706	24,003	24,200	29,617	28,300	4,100	(1,317)
Life Insurance/AD&D	01-487-040	24,165	24,249	24,084	26,572	27,044	27,151	579	107
Dental	01-487-080	18,161	18,185	18,061	21,469	19,414	19,325	(2,144)	(88)
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	3,500	4,000	4,500	6,000	6,000	5,500	(500)	(500)
	<b>Total:</b>	<b>508,552</b>	<b>511,191</b>	<b>613,782</b>	<b>667,166</b>	<b>622,766</b>	<b>573,701</b>	<b>(93,465)</b>	<b>(49,064)</b>
<b>Reserve</b>									
Reserve	01-489-000	1,025	41,528	23,500	40,000	26,222	40,000	-	13,778
Contingencies	01-489-300	18,446	-	1,000	20,000	24,700	20,000	-	(4,700)
Hiway Theatre Funding	01-489-301	8,000	10,000	6,000	9,000	9,000	1,350	(7,650)	(7,650)
Environmental Advisory Committee	01-489-312	4,794	5,000	1,905	-	-	-	-	-
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	-	-
	<b>Total:</b>	<b>33,765</b>	<b>58,028</b>	<b>33,905</b>	<b>70,650</b>	<b>61,422</b>	<b>63,000</b>	<b>(7,650)</b>	<b>1,578</b>
<b>ACT 511 Expenditures</b>									
Refunds of Prior Year Revenues	01-491-000	120	50	-	-	-	-	-	-
Mercantile Tax Collected-Sch	01-491-300	88,028	85,681	94,339	102,500	102,056	100,000	(2,500)	(2,056)
Refunds of Prior Year Real Estate Tax	01-491-430	973	(559)	-	-	-	-	-	-
Refunds of Prior Year Act 511	01-491-440	161,947	149,115	49,245	50,000	-	50,000	-	50,000
	<b>Total:</b>	<b>251,067</b>	<b>234,288</b>	<b>143,584</b>	<b>152,500</b>	<b>102,056</b>	<b>150,000</b>	<b>(2,500)</b>	<b>47,944</b>
								<b>-1.6%</b>	<b>47.0%</b>

**Jenkintown Borough**  
**2021 Final Budget: Fund 01-General**

Description	Budget Account	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Operating Transfers</b>									
Police Pension MIMO	01-492-010	168,363	194,171	256,963	271,793	271,793	277,225	5,432	5,432
Transfer to street tax	01-492-018	-	-	-	-	-	80,000	80,000	80,000
Non Uniform MIMO	01-492-020	49,052	60,962	71,018	87,108	87,108	106,520	19,412	19,412
Transfer to Fire Protection	01-492-030	-	-	-	-	-	-	-	-
Transfer to capital projects	01-492-031	10,000	10,000	10,000	10,000	-	-	(10,000)	-
<b>Total:</b>		<b>227,416</b>	<b>265,133</b>	<b>337,981</b>	<b>368,901</b>	<b>358,901</b>	<b>463,745</b>	<b>94,844</b>	<b>104,844</b>
<b>TOTAL EXPENDITURES</b>		<b>3,836,354</b>	<b>4,086,218</b>	<b>4,192,472</b>	<b>4,220,230</b>	<b>4,070,924</b>	<b>4,304,642</b>	<b>84,413</b>	<b>233,718</b>
<b>BEGINNING FUND BALANCE</b>		878,273	648,781	407,461	262,466	257,799	1,234	(261,232)	(256,566)
<b>PLUS REVENUE</b>		3,606,861	3,844,897	4,042,810	4,149,596	3,814,358	4,308,268	158,671	493,909
<b>LESS EXPENDITURES</b>		(3,836,354)	(4,086,218)	(4,192,472)	(4,220,230)	(4,070,924)	(4,304,642)	(84,413)	(233,718)
<b>ENDING FUND BALANCE</b>		<b>648,781</b>	<b>407,461</b>	<b>257,799</b>	<b>191,833</b>	<b>1,234</b>	<b>4,859</b>	<b>(186,974)</b>	<b>3,625</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		18.0%	10.6%	6.4%	4.6%	0.0%	0.1%	-97.5%	293.8%

# **Appendix E**

## **2021 Street Light Fund Budget**



**Jenkintown Borough**  
**2021 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		37,009	88,765	6,176	771	197	1,329	558	1,133	
<b>REVENUES:</b>										
<b>Real Property Taxes</b>										
Real Estate-Current	02-301-010	55,474	55,475	55,721	55,332	54,474	55,700	369	1,226	
Real Estate-Prior	02-301-020	207	411	304	250	553	250	-	(303)	
Real Estate-Delinquent	02-301-030	1,639	1,663	1,236	1,500	1,626	1,500	-	(126)	
<b>Total:</b>		<b>57,321</b>	<b>57,549</b>	<b>57,262</b>	<b>57,082</b>	<b>56,653</b>	<b>57,450</b>	<b>369</b>	<b>797</b>	
<b>Interest Earnings</b>										
Interest Income	02-341-000	156	150	151	100	54	75	(25)	21	
<b>Total:</b>		<b>156</b>	<b>150</b>	<b>151</b>	<b>100</b>	<b>54</b>	<b>75</b>	<b>(25)</b>	<b>21</b>	
<b>Miscellaneous</b>										
Insurance Recoveries	02-389-060		6,482	-	12,000	2,769	12,000	-	9,231	
<b>Total:</b>		<b>-</b>	<b>6,482</b>	<b>-</b>	<b>12,000</b>	<b>2,769</b>	<b>12,000</b>	<b>-</b>	<b>9,231</b>	
<b>Other Financing Sources</b>										
Proceeds from Streetlight Progr	02-393-020	118,603	-	-	-	-	-	-	-	
<b>Total:</b>		<b>118,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES</b>		<b>176,080</b>	<b>64,181</b>	<b>57,413</b>	<b>69,182</b>	<b>59,477</b>	<b>69,525</b>	<b>344</b>	<b>10,049</b>	
									<b>16.9%</b>	

**Jenkintown Borough  
2021 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>EXPENDITURES:</b>									
<b>Street Lighting</b>									
Street Lighting Electric	02-434-300	37,770	33,002	31,610	32,500	33,126	33,500	1,000	374
Jenkintown Sign Electric	02-434-310	144	147	151	150	136	150	-	14
Regional Streetlight Program		37,819	80,831	-	-	-	-	-	-
Streetscape Lights Maint	02-434-400	-	-	-	-	-	-	-	-
Leedom St Park Electric	02-434-401	824	472	660	650	692	725	75	33
Maintenance Parts & Supplies	02-434-450	41,884	14,672	13,324	14,000	6,743	14,000	-	7,257
<b>Total:</b>		<b>118,442</b>	<b>129,123</b>	<b>45,745</b>	<b>47,300</b>	<b>40,698</b>	<b>48,375</b>	<b>1,075</b>	<b>7,677</b>
<b>Debt Principal</b>									
Debt Principal-UNIVEST ST LGT	02-471-450	4,733	14,483	15,067	15,362	15,442	15,821	459	378
<b>Total:</b>		<b>4,733</b>	<b>14,483</b>	<b>15,067</b>	<b>15,362</b>	<b>15,442</b>	<b>15,821</b>	<b>459</b>	<b>378</b>
<b>Debt Interest</b>									
Debt Interest-UNIVEST ST LGT	02-472-450	1,149	3,164	2,580	2,285	2,203	1,826	(459)	(377)
<b>Total:</b>		<b>1,149</b>	<b>3,164</b>	<b>2,580</b>	<b>2,285</b>	<b>2,203</b>	<b>1,826</b>	<b>(459)</b>	<b>(377)</b>
<b>Operating Transfers</b>									
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>124,324</b>	<b>146,770</b>	<b>63,392</b>	<b>64,947</b>	<b>58,344</b>	<b>66,022</b>	<b>1,075</b>	<b>7,678</b>
<b>BEGINNING FUND BALANCE</b>									
<b>PLUS REVENUE</b>		<b>37,009</b>	<b>88,765</b>	<b>6,176</b>	<b>771</b>	<b>197</b>	<b>1,329</b>	<b>558</b>	<b>1,133</b>
<b>LESS EXPENDITURES</b>		<b>(124,324)</b>	<b>(146,770)</b>	<b>(63,392)</b>	<b>(64,947)</b>	<b>(58,344)</b>	<b>(66,022)</b>	<b>(1,075)</b>	<b>(7,678)</b>
<b>ENDING FUND BALANCE</b>		<b>88,765</b>	<b>6,176</b>	<b>197</b>	<b>5,006</b>	<b>1,329</b>	<b>4,833</b>	<b>(173)</b>	<b>3,503</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		<b>50.4%</b>	<b>9.6%</b>	<b>0.3%</b>	<b>7.2%</b>	<b>2.2%</b>	<b>7.0%</b>	<b>-3.5%</b>	<b>263.5%</b>

# **Appendix F**

## **2021 Fire Protection Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference		
Beginning Fund Balance		18,592	28,502	27,067	39	21	5,765	5,726	14641.2%	5,745	27886.9%
<b>REVENUES:</b>											
<b>Real Property Taxes</b>											
Real Estate-Current	03-301-010	164,777	164,777	165,517	164,351	160,593	165,446	1,095	0.7%	4,853	3.0%
Real Estate-Prior	03-301-020	451	1,220	801	500	1,642	500	-	0.0%	(1,142)	-69.5%
Real Estate-Delinquent	03-301-030	3,571	3,621	2,691	3,500	3,639	3,500	-	0.0%	(139)	-3.8%
<b>Total:</b>		<b>168,798</b>	<b>169,618</b>	<b>169,010</b>	<b>168,351</b>	<b>165,874</b>	<b>169,446</b>	<b>1,095</b>	<b>0.7%</b>	<b>3,571</b>	<b>2.2%</b>
<b>Interest Earnings</b>											
Interest Income	03-341-000	157	328	295	250	110	100	(150)	-60.0%	(10)	-9.4%
<b>Total:</b>		<b>157</b>	<b>328</b>	<b>295</b>	<b>250</b>	<b>110</b>	<b>100</b>	<b>(150)</b>	<b>-60.0%</b>	<b>(10)</b>	<b>-9.4%</b>
<b>Interfund Operating Transfers</b>											
Transfer from General Fund	03-392-010	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>168,956</b>	<b>169,946</b>	<b>169,305</b>	<b>168,601</b>	<b>165,985</b>	<b>169,546</b>	<b>945</b>	<b>0.6%</b>	<b>3,561</b>	<b>2.1%</b>
<b>EXPENDITURES:</b>											
<b>Fire Department</b>											
Training	03-411-123	-	2,800	2,800	2,800	2,800	2,800	-	0.0%	-	0.0%
Hydrant Rental	03-411-140	22,119	22,188	22,376	23,500	22,724	23,500	-	0.0%	776	3.4%
Fire Police	03-411-203	4,600	-	2,075	-	-	1,900	1,900	0.0%	1,900	0.0%
Vehicle Maintenance	03-411-371	8,000	5,600	5,572	6,000	5,982	6,000	-	0.0%	18	0.3%
Insurance	03-411-380	29,856	32,384	34,293	33,689	33,314	36,608	2,919	8.7%	3,294	9.9%
Contribution Pioneer	03-411-900	37,040	44,840	39,100	42,100	42,100	42,900	800	1.9%	800	1.9%
Contribution Independent	03-411-950	55,893	61,440	80,580	51,320	51,320	50,420	(900)	-1.8%	(900)	-1.8%
<b>Total:</b>		<b>157,508</b>	<b>169,252</b>	<b>186,796</b>	<b>159,409</b>	<b>158,240</b>	<b>164,128</b>	<b>4,719</b>	<b>3.0%</b>	<b>5,888</b>	<b>3.7%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Miscellaneous</b>									
Contingencies	03-480-800	1,537	2,129	9,556	2,000	2,000	2,000	0.0%	0.0%
<b>Total:</b>		<b>1,537</b>	<b>2,129</b>	<b>9,556</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Operating Transfers</b>									
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>159,046</b>	<b>171,381</b>	<b>196,352</b>	<b>161,409</b>	<b>160,240</b>	<b>166,128</b>	<b>4,719</b>	<b>5,888</b>
<b>BEGINNING FUND BALANCE</b>		18,592	28,502	27,067	39	21	5,765	14641.2%	5,745
<b>PLUS REVENUE</b>		168,956	169,946	169,305	168,601	165,985	169,546	0.6%	3,561
<b>LESS EXPENDITURES</b>		(159,046)	(171,381)	(196,352)	(161,409)	(160,240)	(166,128)	2.9%	(5,888)
<b>ENDING FUND BALANCE</b>		<b>28,502</b>	<b>27,067</b>	<b>21</b>	<b>7,231</b>	<b>5,765</b>	<b>9,183</b>	<b>27.0%</b>	<b>3,418</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		16.9%	15.9%	0.0%	4.3%	3.5%	5.4%		<b>59.3%</b>

# **Appendix G**

## **2021 Fire Apparatus Fund Budget**

**Jenkintown Borough  
2021 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Beginning Fund Balance		669,808	799,796	581,989	242,453	279,732	384,778	142,325	105,047
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	04-301-010	123,584	123,584	124,134	123,264	120,822	27,574	(95,689)	(93,247)
Real Estate-Prior	04-301-020	455	915	670	500	1,232	500	-	(732)
Real Estate-Delinquent	04-301-030	3,202	3,684	2,749	3,000	3,356	3,000	-	(356)
<b>Total:</b>		<b>127,241</b>	<b>128,183</b>	<b>127,553</b>	<b>126,764</b>	<b>125,409</b>	<b>31,074</b>	<b>(95,689)</b>	<b>(94,335)</b>
<b>Interest Earnings</b>									
Interest Income	04-341-000	2,747	5,653	7,109	2,000	1,338	1,200	(800)	(138)
<b>Total:</b>		<b>2,747</b>	<b>5,653</b>	<b>7,109</b>	<b>2,000</b>	<b>1,338</b>	<b>1,200</b>	<b>(800)</b>	<b>(138)</b>
<b>Interfund Operating Transfers</b>									
Transfer fire tax	04-392-000	-	-	-	-	50,000	-	-	(50,000)
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>
<b>Proceeds of General Long-Term Debt</b>									
2018 loan proceeds	04-393-010	-	-	300,000	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>129,988</b>	<b>133,836</b>	<b>434,662</b>	<b>128,764</b>	<b>176,747</b>	<b>32,274</b>	<b>(96,489)</b>	<b>(144,473)</b>
<b>EXPENDITURES:</b>									
<b>Capital Purchase</b>									
Fire Apparatus	04-411-740	-	351,643	736,919	-	37,235	-	-	(37,235)
<b>Total:</b>		<b>-</b>	<b>351,643</b>	<b>736,919</b>	<b>-</b>	<b>37,235</b>	<b>-</b>	<b>-</b>	<b>(37,235)</b>
<b>Debt Principal</b>									
Debt Principal-	04-471-460	-	-	-	26,648	26,648	27,342	694	694
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>26,648</b>	<b>26,648</b>	<b>27,342</b>	<b>694</b>	<b>694</b>

**Jenkintown Borough  
2021 Final Budget: Fund 04 Fire Apparatus**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Debt Interest</b>									
Debt Interest-	04-472-460	-	-	-	7,818	7,818	7,124	(694)	(694)
	<b>Total:</b>	-	-	-	<b>7,818</b>	<b>7,818</b>	<b>7,124</b>	<b>(694)</b>	<b>(694)</b>
<b>TOTAL EXPENDITURES</b>		-	<b>351,643</b>	<b>736,919</b>	<b>34,466</b>	<b>71,700</b>	<b>34,466</b>	<b>-</b>	<b>(37,235)</b>
<b>BEGINNING FUND BALANCE</b>		669,808	799,796	581,989	242,453	279,732	384,778	142,325	105,047
<b>PLUS REVENUE</b>		129,988	133,836	434,662	128,764	176,747	32,274	(96,489)	(144,473)
<b>LESS EXPENDITURES</b>		-	(351,643)	(736,919)	(34,466)	(71,700)	(34,466)	-	37,235
<b>ENDING FUND BALANCE</b>		<b>799,796</b>	<b>581,989</b>	<b>279,732</b>	<b>336,751</b>	<b>384,778</b>	<b>382,587</b>	<b>45,836</b>	<b>(2,191)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		615.3%	434.9%	64.4%	261.5%	217.7%	1185.4%	13.6%	-0.6%



# **Appendix H**

## **2021 Library Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 05 Library**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Beginning Fund Balance		9,677	5,000	5,105	5,000	5,004	100	(4,900)	(4,903)
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	05-301-010	226,845	226,844	227,852	226,257	223,701	200,190	(26,067)	(23,511)
Real Estate-Prior	05-301-020	846	1,679	1,239	1,680	2,261	1,680	-	(581)
Real Estate-Delinquent	05-301-030	6,709	6,804	5,057	5,650	6,831	5,650	-	(1,181)
<b>Total:</b>		<b>234,400</b>	<b>235,327</b>	<b>234,148</b>	<b>233,587</b>	<b>232,793</b>	<b>207,520</b>	<b>(26,067)</b>	<b>(25,273)</b>
<b>Interest Earnings</b>									
Interest Income	05-341-000	130	345	639	500	87	50	(450)	(37)
<b>Total:</b>		<b>130</b>	<b>345</b>	<b>639</b>	<b>500</b>	<b>87</b>	<b>50</b>	<b>(450)</b>	<b>(37)</b>
<b>State Capital &amp; Operating Grant</b>									
Library Grant	05-354-070	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>									
<b>Libraries</b>									
Contribution to Library	05-456-500	239,207	235,568	234,889	229,087	237,783	207,570	(21,517)	(30,213)
Reserve	05-456-550	-	-	-	5,000	-	-	(5,000)	-
<b>Total:</b>		<b>239,207</b>	<b>235,568</b>	<b>234,889</b>	<b>234,087</b>	<b>237,783</b>	<b>207,570</b>	<b>(26,517)</b>	<b>(30,213)</b>
<b>TOTAL EXPENDITURES</b>									
		<b>239,207</b>	<b>235,568</b>	<b>234,889</b>	<b>234,087</b>	<b>237,783</b>	<b>207,570</b>	<b>(26,517)</b>	<b>(30,213)</b>
<b>BEGINNING FUND BALANCE</b>									
		9,677	5,000	5,105	5,000	5,004	100	(4,900)	(4,903)
<b>PLUS REVENUE</b>									
		234,530	235,673	234,787	234,087	232,880	207,570	(26,517)	(25,310)
<b>LESS EXPENDITURES</b>									
		(239,207)	(235,568)	(234,889)	(234,087)	(237,783)	(207,570)	26,517	30,213
<b>ENDING FUND BALANCE</b>									
		5,000	5,105	5,004	5,000	100	100	(4,900)	-
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
		2.1%	2.2%	2.1%	2.1%	0.0%	0.0%	-98.0%	0.0%

# **Appendix I**

## **2021 Sewer Fund Budget**

**Jenkintown Borough  
2021 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Beginning Fund Balance		616,710	418,110	284,084	1,020,659	1,139,603	676,406	(344,252)	(463,196)
<b>REVENUES:</b>									
<b>Interest Earnings</b>									
Interest Income	08-341-000	2,474	3,197	12,309	5,000	4,734	3,500	(1,500)	(1,234)
<b>Total:</b>		<b>2,474</b>	<b>3,197</b>	<b>12,309</b>	<b>5,000</b>	<b>4,734</b>	<b>3,500</b>	<b>(1,500)</b>	<b>(1,234)</b>
<b>Charges for Sanitation Services</b>									
Sewer Rents	08-364-001	358,039	371,364	369,742	365,000	379,323	380,000	15,000	677
Prior Sewer Fees	08-364-002	12,133	25,520	11,264	12,000	14,992	12,000	-	(2,992)
Abington Twp	08-364-003	33,353	26,690	28,417	28,500	28,500	28,500	-	-
Sanitary Sewer EDU Fees	08-364-110	1,423	9,876	1,316	24,800	54,726	120,900	96,100	66,174
<b>Total:</b>		<b>404,949</b>	<b>433,449</b>	<b>410,738</b>	<b>430,300</b>	<b>477,542</b>	<b>541,400</b>	<b>111,100</b>	<b>63,858</b>
<b>Proceeds of General Long-Term Debt</b>									
2018 loan proceeds	08-393-000	-	-	1,400,000	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>1,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>407,423</b>	<b>436,646</b>	<b>1,823,047</b>	<b>435,300</b>	<b>482,275</b>	<b>544,900</b>	<b>109,600</b>	<b>62,625</b>
<b>EXPENDITURES:</b>									
<b>Sanitation Expenditures</b>									
Materials and Supplies	08-429-200	-	311	-	1,000	946	1,000	-	54
Engineering	08-429-210	28,041	32,972	33,570	25,000	24,500	25,000	-	500
Maintenance	08-429-220	5,692	7,107	5,748	7,500	8,628	7,500	-	(1,128)
Sewer Treatment	08-429-230	291,377	261,690	280,658	290,000	272,800	290,000	-	17,200
Software Maintenance	08-429-252	-	-	-	-	-	-	-	-
Legal Fees	08-429-310	19,568	6,948	20,028	10,000	9,460	10,000	-	540
Utilities	08-429-360	340	438	324	350	374	350	-	(24)
TV Inspection	08-429-700	450	7,350	-	2,500	2,500	2,500	-	-
Sewer Construction	08-429-750	237,553	156,450	515,283	415,000	399,041	483,000	68,000	83,959
<b>Total:</b>		<b>583,021</b>	<b>473,266</b>	<b>855,612</b>	<b>751,350</b>	<b>718,250</b>	<b>819,350</b>	<b>68,000</b>	<b>101,100</b>
<b>TOTAL REVENUES</b>		<b>407,423</b>	<b>436,646</b>	<b>1,823,047</b>	<b>435,300</b>	<b>482,275</b>	<b>544,900</b>	<b>109,600</b>	<b>62,625</b>
<b>TOTAL EXPENDITURES</b>		<b>583,021</b>	<b>473,266</b>	<b>855,612</b>	<b>751,350</b>	<b>718,250</b>	<b>819,350</b>	<b>68,000</b>	<b>101,100</b>
<b>Net Change</b>		<b>(175,598)</b>	<b>(136,620)</b>	<b>(132,565)</b>	<b>(216,050)</b>	<b>(235,975)</b>	<b>(174,450)</b>	<b>(108,450)</b>	<b>(138,475)</b>
<b>Beginning Fund Balance</b>		<b>616,710</b>	<b>418,110</b>	<b>284,084</b>	<b>1,020,659</b>	<b>1,139,603</b>	<b>676,406</b>	<b>(344,252)</b>	<b>(463,196)</b>
<b>Ending Fund Balance</b>		<b>441,112</b>	<b>281,490</b>	<b>151,519</b>	<b>804,609</b>	<b>903,628</b>	<b>501,956</b>	<b>(342,642)</b>	<b>(601,671)</b>
<b>Change in Fund Balance</b>		<b>(175,598)</b>	<b>(136,620)</b>	<b>(132,565)</b>	<b>(216,050)</b>	<b>(235,975)</b>	<b>(174,450)</b>	<b>(108,450)</b>	<b>(138,475)</b>

**Jenkintown Borough  
2021 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Debt Principal</b>									
Debt Principal - Cheltenham se	08-471-400	-	-	35,000	70,000	70,000	70,000	-	-
	<b>Total:</b>	-	-	<b>35,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Debt Interest</b>									
Debt Interest - Cheltenham se	08-472-400	-	-	33,807	55,517	55,517	52,633	(2,884)	(2,884)
	<b>Total:</b>	-	-	<b>33,807</b>	<b>55,517</b>	<b>55,517</b>	<b>52,633</b>	<b>(2,884)</b>	<b>(2,884)</b>
<b>Reserve</b>									
Reserve	08-480-100								
Act 537 Plan Fee	08-480-120				15,000		15,000		15,000
Sewer Billing	08-480-150	3,002	2,977	3,110	3,000	1,704	3,000		1,296
	<b>Total:</b>	<b>3,002</b>	<b>2,977</b>	<b>3,110</b>	<b>18,000</b>	<b>1,704</b>	<b>18,000</b>	<b>0.0%</b>	<b>16,296</b>
<b>Adm Expenses</b>									
Adm Exp GF Transfer	08-481-000	20,000	40,000	40,000	40,000	40,000	40,000		
Transfer to Capital fund	08-481-001		54,429		30,000	60,000	30,000		(30,000)
	<b>Total:</b>	<b>20,000</b>	<b>94,429</b>	<b>40,000</b>	<b>70,000</b>	<b>100,000</b>	<b>70,000</b>	<b>0.0%</b>	<b>(30,000)</b>
<b>TOTAL EXPENDITURES</b>		<b>606,023</b>	<b>570,672</b>	<b>967,529</b>	<b>964,867</b>	<b>945,471</b>	<b>1,029,983</b>	<b>65,116</b>	<b>84,512</b>
<b>BEGINNING FUND BALANCE</b>									
		616,710	418,110	284,084	1,020,659	1,139,603	676,406	(344,252)	(463,196)
<b>PLUS REVENUE</b>		407,423	436,646	1,823,047	435,300	482,275	544,900	109,600	62,625
<b>LESS EXPENDITURES</b>		(606,023)	(570,672)	(967,529)	(964,867)	(945,471)	(1,029,983)	(65,116)	(84,512)
<b>ENDING FUND BALANCE</b>		<b>418,110</b>	<b>284,084</b>	<b>1,139,603</b>	<b>491,092</b>	<b>676,406</b>	<b>191,323</b>	<b>(299,768)</b>	<b>(485,083)</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		102.6%	65.1%	62.5%	112.8%	140.3%	35.1%	<b>-61.0%</b>	<b>-71.7%</b>

# **Appendix J**

## **2021 Solid Waste Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		35,158	4,485	29,042	71,328	60,991	32,817	(38,511)	(28,174)	
<b>REVENUES:</b>										
<b>Interest Earnings</b>										
Interest Income	09-341-000	351	739	1,573	750	600	750	-	150	24.9%
<b>Total:</b>		<b>351</b>	<b>739</b>	<b>1,573</b>	<b>750</b>	<b>600</b>	<b>750</b>	<b>-</b>	<b>150</b>	<b>24.9%</b>
<b>State Capital and Operating Grants</b>										
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-	
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Solid Waste Collection</b>										
Collection Fees	09-360-000	246,853	317,090	292,606	306,870	306,894	308,460	1,590	1,566	0.5%
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	
Penalties	09-360-010	4,414	5,478	4,309	4,500	5,067	5,000	500	(67)	11.1%
Prior Fees	09-360-021	-	-	-	1,000	-	-	(1,000)	-	-100.0%
Special Pick Up Fees	09-360-031	6,455	9,725	9,772	10,000	10,866	12,000	2,000	1,134	20.0%
Administrative Charges	09-360-040	2,012	5,039	701	3,500	11	2,000	(1,500)	1,989	-42.9%
<b>Total:</b>		<b>259,734</b>	<b>337,331</b>	<b>307,388</b>	<b>325,870</b>	<b>322,838</b>	<b>327,460</b>	<b>1,590</b>	<b>4,622</b>	<b>1.4%</b>
<b>Leaf Bags</b>										
Leaf Bag Sales	09-383-100	1,818	1,524	1,643	1,750	862	1,750	-	888	103.0%
<b>Total:</b>		<b>1,818</b>	<b>1,524</b>	<b>1,643</b>	<b>1,750</b>	<b>862</b>	<b>1,750</b>	<b>-</b>	<b>888</b>	<b>103.0%</b>
<b>Other Revenues</b>										
DEP Act 101 Sec 904-Recycling Grant	09-390-900	11,589	8,649	28,190	10,000	10,446	10,000	-	(446)	-4.3%
<b>Total:</b>		<b>11,589</b>	<b>8,649</b>	<b>28,190</b>	<b>10,000</b>	<b>10,446</b>	<b>10,000</b>	<b>-</b>	<b>(446)</b>	<b>-4.3%</b>
<b>Other Revenues</b>										
Refund of Prior Year Exp	09-395-000	-	-	-	-	-	-	-	-	
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES</b>		<b>273,492</b>	<b>348,243</b>	<b>338,794</b>	<b>338,370</b>	<b>334,746</b>	<b>339,960</b>	<b>1,590</b>	<b>5,214</b>	<b>1.6%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b><u>EXPENDITURES:</u></b>									
<b><u>Solid Waste</u></b>									
Solid Waste Fee Refund	09-427-020	-	-	-	300	-	-	(300)	-100.0%
Software Maintenance	09-427-252	-	960	960	1,000	960	1,000	-	0.0%
General Expense	09-427-300	-	-	-	250	359	250	-	0.0%
Printing	09-427-310	565	946	1,452	1,000	674	750	(250)	-25.0%
Postage	09-427-320	674	1,371	682	1,000	1,156	1,000	-	0.0%
Leaf Disposal / Abington	09-427-370	-	1,460	1,944	19,000	18,553	19,000	-	0.0%
Legal/court fees	09-427-400	1,077	2,715	-	3,000	1,000	1,000	(2,000)	-66.7%
Contracted Services	09-427-450	216,091	288,435	272,210	305,254	305,254	314,412	9,158	3.0%
Tipping Fees	09-427-501	75,758	4,299	6,096	6,500	4,964	5,000	(1,500)	-23.1%
<b>Total:</b>		<b>294,165</b>	<b>300,186</b>	<b>283,345</b>	<b>337,304</b>	<b>332,920</b>	<b>342,412</b>	<b>5,108</b>	<b>1.5%</b>
<b><u>Adm Expenses</u></b>									
Adm Exp GF Transfer	09-481-000	10,000	23,500	23,500	30,000	30,000	30,000	-	0.0%
<b>Total:</b>		<b>10,000</b>	<b>23,500</b>	<b>23,500</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>									
		<b>304,165</b>	<b>323,686</b>	<b>306,845</b>	<b>367,304</b>	<b>362,920</b>	<b>372,412</b>	<b>5,108</b>	<b>1.4%</b>
<b>BEGINNING FUND BALANCE</b>									
		35,158	4,485	29,042	71,328	60,991	32,817	(38,511)	-54.0%
<b>PLUS REVENUE</b>									
		273,492	348,243	338,794	338,370	334,746	339,960	1,590	0.5%
<b>LESS EXPENDITURES</b>									
		(304,165)	(323,686)	(306,845)	(367,304)	(362,920)	(372,412)	(5,108)	1.4%
<b>ENDING FUND BALANCE</b>									
		<b>4,485</b>	<b>29,042</b>	<b>60,991</b>	<b>42,394</b>	<b>32,817</b>	<b>365</b>	<b>(42,029)</b>	<b>-99.1%</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
		<b>1.6%</b>	<b>8.3%</b>	<b>18.0%</b>	<b>12.5%</b>	<b>9.8%</b>	<b>0.1%</b>	<b>(32,452)</b>	<b>-98.9%</b>
								<b>9,492</b>	<b>2.6%</b>



# **Appendix K**

## **2021 Street Tax Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
Beginning Fund Balance		286,856	228,770	111,643	52,356	53,669	32,597	(19,759)	(21,072)
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	18-301-010	72,777	72,778	73,100	72,589	71,807	73,072	483	1,265
Real Estate-Prior	18-301-020	272	539	398	540	725	540	-	(185)
Real Estate-Delinquent	18-301-030	2,152	2,183	1,622	2,165	2,271	2,165	-	(106)
	<b>Total:</b>	<b>75,200</b>	<b>75,499</b>	<b>75,121</b>	<b>75,294</b>	<b>74,803</b>	<b>75,777</b>	<b>483</b>	<b>973</b>
<b>Interest Earnings</b>									
Interest Income	18-341-000	958	1,584	1,174	1,000	567	500	(500)	(67)
	<b>Total:</b>	<b>958</b>	<b>1,584</b>	<b>1,174</b>	<b>1,000</b>	<b>567</b>	<b>500</b>	<b>(500)</b>	<b>(67)</b>
<b>Other Revenue</b>									
Other Receipts	18-389-030	79,916	124,797	34,926	144,015	147,758	35,000	(109,015)	(112,758)
	<b>Total:</b>	<b>79,916</b>	<b>124,797</b>	<b>34,926</b>	<b>144,015</b>	<b>147,758</b>	<b>35,000</b>	<b>(109,015)</b>	<b>(112,758)</b>
<b>Interfund Operating Transfers</b>									
Transfer from General Fund	18-392-001	-	-	-	-	-	80,000	80,000	80,000
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>TOTAL REVENUES</b>		<b>156,074</b>	<b>201,880</b>	<b>111,221</b>	<b>220,309</b>	<b>223,129</b>	<b>191,277</b>	<b>(29,032)</b>	<b>(31,852)</b>
								<b>-13.2%</b>	<b>-14.3%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	20 Bud v 19 Bud Difference	20 Bud v 19 Proj Difference
<b><u>EXPENDITURES:</u></b>									
<b><u>Highways</u></b>									
General Service Admin.	18-430-100		79,158						
Engineering	18-439-240	33,142	52,928	47,520	30,000	23,913	25,000	(5,000)	1,087
Trees, Curbs, Sidewalks	18-439-300	23,430	3,626	8,258	15,000	9,046	10,000	(5,000)	954
Other Construction	18-439-330	27,123	33,449	8,908	15,000	7,250	10,000	(5,000)	2,750
TV Inspection-storm sewer	18-439-350	-	1,579	5,485	1,500	1,000	1,500	-	500
Equipment	18-439-400	1,674	555	-	1,500	1,500	1,500	-	-
Maintenance/Repairs	18-439-500	949	7,282	8,733	4,500	14,325	4,500	-	(9,825)
Capital Construction	18-439-600	127,842	100,331	54,554	50,000	50,000	50,000	-	-
<b>Total:</b>		<b>214,160</b>	<b>278,907</b>	<b>133,457</b>	<b>117,500</b>	<b>107,034</b>	<b>102,500</b>	<b>(15,000)</b>	<b>(4,534)</b>
<b><u>Debt Principal</u></b>									
Capital Lease Principal	18-471-400	-	17,643	14,279	16,008	16,005	16,470	462	465
Dump Truck		-	<b>17,643</b>	<b>14,279</b>	<b>16,008</b>	<b>16,005</b>	<b>16,470</b>	<b>462</b>	<b>465</b>
<b><u>Debt Interest</u></b>									
Capital Lease Interest	18-472-400	-	2,458	1,458	1,160	1,161	698	(462)	(464)
<b>Total:</b>		<b>-</b>	<b>2,458</b>	<b>1,458</b>	<b>1,160</b>	<b>1,161</b>	<b>698</b>	<b>(462)</b>	<b>(464)</b>
<b><u>Operating Transfers</u></b>									
Transfer to General Fund	18-492-030	-	20,000	20,000	40,000	120,000	40,000	-	(80,000)
<b>Total:</b>		<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>120,000</b>	<b>40,000</b>	<b>-</b>	<b>(80,000)</b>
<b>TOTAL EXPENDITURES</b>		<b>214,160</b>	<b>319,007</b>	<b>169,194</b>	<b>174,668</b>	<b>244,201</b>	<b>159,668</b>	<b>(15,000)</b>	<b>(84,533)</b>
<b><u>BEGINNING FUND BALANCE</u></b>									
<b>PLUS REVENUE</b>		<b>286,856</b>	<b>228,770</b>	<b>111,643</b>	<b>52,356</b>	<b>53,669</b>	<b>32,597</b>	<b>(19,759)</b>	<b>(21,072)</b>
<b>LESS EXPENDITURES</b>		<b>(214,160)</b>	<b>(319,007)</b>	<b>(169,194)</b>	<b>(174,668)</b>	<b>(244,201)</b>	<b>(159,668)</b>	<b>15,000</b>	<b>84,533</b>
<b>ENDING FUND BALANCE</b>		<b>228,770</b>	<b>111,643</b>	<b>53,669</b>	<b>97,997</b>	<b>32,597</b>	<b>64,206</b>	<b>(33,790)</b>	<b>31,609</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		<b>146.6%</b>	<b>55.3%</b>	<b>48.3%</b>	<b>44.5%</b>	<b>14.6%</b>	<b>33.6%</b>	<b>-34.5%</b>	<b>97.0%</b>

# **Appendix L**

## **2021 Debt Service Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Beginning Fund Balance		129,968	131,802	139,359	128,171	127,953	109,807	(18,364)	(18,146)
<b>REVENUES:</b>									
<b>Real Property Taxes</b>									
Real Estate-Current	20-301-010	241,676	241,673	242,748	241,049	240,711	181,990	(59,058)	(58,720)
Real Estate-Prior	20-301-020	902	1,789	1,320	1,500	2,408	2,500	1,000	92
Real Estate-Delinquent	20-301-030	7,145	7,248	5,387	6,000	6,117	6,000	-	(117)
<b>Total:</b>		<b>249,722</b>	<b>250,710</b>	<b>249,455</b>	<b>248,549</b>	<b>249,236</b>	<b>190,490</b>	<b>(58,058)</b>	<b>(58,745)</b>
<b>Interest Earnings</b>									
Interest Income	20-341-000	783	1,843	2,453	2,000	764	1,000	(1,000)	236
<b>Total:</b>		<b>783</b>	<b>1,843</b>	<b>2,453</b>	<b>2,000</b>	<b>764</b>	<b>1,000</b>	<b>(1,000)</b>	<b>236</b>
<b>Proceeds of General Long-Term Debt</b>									
2015 GON Proceeds	20-393-000	-	-	-	-	-	-	-	-
Police car lease	20-393-300	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>250,505</b>	<b>252,553</b>	<b>251,908</b>	<b>250,549</b>	<b>250,000</b>	<b>191,490</b>	<b>(59,058)</b>	<b>(58,509)</b>
								<b>-23.6%</b>	<b>-23.4%</b>

**Jenkintown Borough**  
**2021 Final Budget: Fund 20 Debt Service**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>EXPENDITURES:</b>									
<b>Adm Expenses</b>									
Legal Fees	20-400-290	-	-	-	-	-	-	-	-
<b>Total:</b>		-	-	-	-	-	-	-	-
<b>Debt Principal</b>									
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		18,173	18,173	26,221	25,065	29,887	3,666	14.0%
Debt Principal - 433-435 Cedar	20-471-400	12,505	13,308	13,788	14,265	14,180	14,800	535	3.8%
<b>Total:</b>		<b>187,505</b>	<b>188,308</b>	<b>206,961</b>	<b>215,486</b>	<b>214,245</b>	<b>219,688</b>	<b>4,202</b>	<b>1.9%</b>
<b>Debt Interest</b>									
Debt Interest-2015 GON	20-472-200	52,150	48,475	44,821	41,125	42,978	37,450	(3,675)	-8.9%
Debt Interest - Police cars	20-472-350			3,800	4,644	3,720	3,942	(702)	-15.1%
Debt Interest - 433-435 Cedar	20-472-400	9,015	8,213	7,733	7,256	7,203	6,720	(535)	-7.4%
<b>Total:</b>		<b>61,166</b>	<b>56,688</b>	<b>56,353</b>	<b>53,025</b>	<b>53,901</b>	<b>48,113</b>	<b>(4,912)</b>	<b>-9.3%</b>
<b>TOTAL EXPENDITURES</b>									
		<b>248,671</b>	<b>244,996</b>	<b>263,314</b>	<b>268,511</b>	<b>268,146</b>	<b>267,801</b>	<b>(711)</b>	<b>-0.3%</b>
<b>BEGINNING FUND BALANCE</b>									
		129,968	131,802	139,359	128,171	127,953	109,807	(18,364)	-14.3%
<b>PLUS REVENUE</b>									
		250,505	252,553	251,908	250,549	250,000	191,490	(59,058)	-23.6%
<b>LESS EXPENDITURES</b>									
		(248,671)	(244,996)	(263,314)	(268,511)	(268,146)	(267,801)	711	-0.3%
<b>ENDING FUND BALANCE</b>									
		<b>131,802</b>	<b>139,359</b>	<b>127,953</b>	<b>110,208</b>	<b>109,807</b>	<b>33,497</b>	<b>(76,711)</b>	<b>-69.6%</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
		52.6%	55.2%	50.8%	44.0%	43.9%	17.5%		

# **Appendix M**

## **2021 Capital Projects Fund Budget**

**Jenkintown Borough  
2021 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
Beginning Fund Balance		449,930	337,687	312,202	305,361	240,724	276,172	(29,189)	35,449
<b>REVENUES:</b>									
<b>Interest Earnings</b>									
Interest Income	31-341-000	1,367	1,805	3,284	1,000	12,554	1,000	-	(11,554)
<b>Total:</b>		<b>1,367</b>	<b>1,805</b>	<b>3,284</b>	<b>1,000</b>	<b>12,554</b>	<b>1,000</b>	<b>(367)</b>	<b>(11,554)</b>
<b>Grants</b>									
Transportation Grants	31-390-000	-	59,710	61,551	355,680	484	355,680	-	355,196
Grant Income (H20, CDBG)	31-390-010	-	11,000	212,622	712,779	273,245	1,590,070	877,291	1,316,825
Sanitary Sewer Rehabilitation	31-390-100	-	150,000	-	540,784	390,784	100,000	(440,784)	(290,784)
CDBG HC Ramps	31-390-110	-	276,640	29,860	270,000	11,709	150,000	(120,000)	138,291
Playground Grant	31-390-120	-	28,000	-	-	-	-	-	-
EOC Generator Grant	31-390-200	-	-	-	-	-	60,000	60,000	60,000
<b>Total:</b>		<b>-</b>	<b>525,350</b>	<b>304,033</b>	<b>1,879,243</b>	<b>676,222</b>	<b>2,255,750</b>	<b>376,507</b>	<b>1,579,528</b>
<b>Interfund Operating Transfers</b>									
Transfer from General Fund	31-392-010	10,000	10,000	10,000	10,000	-	-	(10,000)	-
Transfer from Sewer Fund	31-392-080	-	54,429	-	30,000	30,000	30,000	-	-
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>10,000</b>	<b>64,429</b>	<b>10,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>(10,000)</b>	<b>-25.0%</b>
<b>EXPENDITURES:</b>									
<b>Public Safety</b>									
EOC Generator Grant	31-415-740	-	-	-	-	-	60,000	60,000	60,000
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total:</b>									
		<b>11,367</b>	<b>591,584</b>	<b>317,318</b>	<b>1,920,243</b>	<b>718,776</b>	<b>2,286,750</b>	<b>366,507</b>	<b>1,567,974</b>
									<b>218.1%</b>



**Jenkintown Borough**  
**2021 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Public Works - Sanitation</b>									
Sanitary Sewer Rehabilitation	31-429-364	-	178,770	-	540,784	377,810	100,000	(440,784)	(277,810)
<b>Total:</b>		-	<b>178,770</b>	-	<b>540,784</b>	<b>377,810</b>	<b>100,000</b>	<b>(440,784)</b>	<b>(277,810)</b>
<b>Public Works - Highways, Roads &amp; Streets</b>									
Engineering/inspection	31-430-310	63,999	57,932	56,160	40,000	14,883	40,000	-	25,117
H2O and CDBG Grants	31-430-650	-	5,247	215,234	674,521	235,415	1,090,070	150,000	150,000
DCED, DCNR, FEMA grants	31-430-729	-	-	51,557	276,220	55,220	219,000	(57,220)	854,655
Borough Match	31-430-730	-	24,916	-	-	-	-	-	163,781
Playground Grant	31-430-740	-	16,490	65,845	355,680	-	355,680	-	-
Transportation Grants	31-430-750	43,987	329,001	-	270,000	-	150,000	(120,000)	355,680
CDBG HC Ramps	31-435-372	-	433,586	388,796	1,616,421	305,517	2,004,750	388,329	1,699,233
<b>Total:</b>		<b>107,986</b>	<b>433,586</b>	<b>388,796</b>	<b>1,616,421</b>	<b>305,517</b>	<b>2,004,750</b>	<b>388,329</b>	<b>1,699,233</b>
<b>Parking Facilities</b>									
Building	31-445-710	-	-	-	-	-	-	-	-
Demolition & Construction	31-445-730	-	-	-	-	-	-	-	-
<b>Total:</b>		-	-	-	-	-	-	-	-
<b>Culture Recreation</b>									
Police Car	31-450-130	18,838	-	-	-	-	-	-	-
WWI Monument	31-450-160	-	1,500	-	-	-	-	-	-
Public Art	31-450-200	-	-	-	-	-	-	-	-
<b>Total:</b>		<b>18,838</b>	<b>1,500</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>126,824</b>	<b>613,856</b>	<b>388,796</b>	<b>2,157,205</b>	<b>683,328</b>	<b>2,164,750</b>	<b>7,545</b>	<b>1,481,422</b>
<b>BEGINNING FUND BALANCE</b>		449,930	337,687	312,202	305,361	240,724	276,172	(29,189)	35,449
<b>PLUS REVENUE</b>		11,367	591,584	317,318	1,920,243	718,776	2,286,750	366,507	1,567,974
<b>LESS EXPENDITURES</b>		(123,611)	(617,069)	(388,796)	(2,157,205)	(683,328)	(2,164,750)	(7,545)	(1,481,422)
<b>ENDING FUND BALANCE</b>		<b>337,687</b>	<b>312,202</b>	<b>240,724</b>	<b>68,399</b>	<b>276,172</b>	<b>398,172</b>	<b>329,773</b>	<b>122,000</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		2970.7%	52.8%	75.9%	3.6%	38.4%	17.4%		
								<b>0.3%</b>	<b>482.1%</b>
									<b>216.8%</b>

# **Appendix N**

## **2021 Highway/Liquid Fuels Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		97,896	128,040	102,831	80,275	85,212	87,309	7,033	2,097	
<b><u>REVENUES:</u></b>										
<b><u>Interest Earnings</u></b>										
Interest Income	35-341-000	551	1,424	1,452	1,250	613	500	(750)	(113)	-18.5%
	<b>Total:</b>	<b>551</b>	<b>1,424</b>	<b>1,452</b>	<b>1,250</b>	<b>613</b>	<b>500</b>	<b>(750)</b>	<b>(113)</b>	<b>-18.5%</b>
<b><u>State Shared Revenue &amp; Entitlement</u></b>										
State Funding	35-355-050	115,700	121,325	124,206	118,469	120,891	108,947	(9,522)	(11,943)	-9.9%
	<b>Total:</b>	<b>115,700</b>	<b>121,325</b>	<b>124,206</b>	<b>118,469</b>	<b>120,891</b>	<b>108,947</b>	<b>(9,522)</b>	<b>(11,943)</b>	<b>-9.9%</b>
<b><u>Interfund Operating Transfers</u></b>										
Transfer from General Fund	35-392-010	-	-	-	-	-	-	-	-	
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Proceeds of General Long-Term Debt</u></b>										
2015 GON Liquid Fuel Loan	35-393-120	-	-	-	-	-	-	-	-	
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES</b>		<b>116,251</b>	<b>122,748</b>	<b>125,658</b>	<b>119,719</b>	<b>121,504</b>	<b>109,447</b>	<b>(10,272)</b>	<b>(12,057)</b>	<b>-9.9%</b>
<b><u>EXPENDITURES:</u></b>										
<b><u>General Expense</u></b>										
General Expense	35-400-200	-	-	-	-	20,870	-	-	(20,870)	-100.0%
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,870</b>	<b>-</b>	<b>-</b>	<b>(20,870)</b>	<b>-100.0%</b>
<b><u>Major Equipment Purchase</u></b>										
Major Equipment Purchase	35-430-740	19,823		45,383						
	<b>Total:</b>	<b>19,823</b>	<b>-</b>	<b>45,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Snow Removal</u></b>										
Snow Removal	35-432-200	21,499	22,731	17,861	29,500	8,503	25,000	(4,500)	16,497	194.0%
	<b>Total:</b>	<b>21,499</b>	<b>22,731</b>	<b>17,861</b>	<b>29,500</b>	<b>8,503</b>	<b>25,000</b>	<b>(4,500)</b>	<b>16,497</b>	<b>194.0%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>Traffic Signals &amp; Street Signs</b>									
Traffic Signal	35-433-220	-	-	-	-	-	-	-	-
<b>Total:</b>									
<b>Maintenance and Repairs</b>									
Maintenance/Repairs	35-438-372	-	-	-	-	-	-	-	-
<b>Total:</b>									
<b>Major Road Construction</b>									
Major Road Construction	35-439-610	14,751	95,192	50,000	60,000	60,000	60,000	- 0.0%	- 0.0%
<b>Total:</b>		<b>14,751</b>	<b>95,192</b>	<b>50,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>- 0.0%</b>	<b>- 0.0%</b>
<b>Debt Principal</b>									
2015 GON Liquid Fuel Loan Principal	35-471-200	24,236	24,635	25,040	25,518	25,335	25,932	414 1.6%	597 2.4%
<b>Total:</b>		<b>24,236</b>	<b>24,635</b>	<b>25,040</b>	<b>25,518</b>	<b>25,335</b>	<b>25,932</b>	<b>414 1.6%</b>	<b>597 2.4%</b>
<b>Debt Interest</b>									
2015 GON Liquid Fuel Loan Interest	35-472-200	5,798	5,399	4,994	4,516	4,699	4,102	(414) -9.2%	(597) -12.7%
<b>Total:</b>		<b>5,798</b>	<b>5,399</b>	<b>4,994</b>	<b>4,516</b>	<b>4,699</b>	<b>4,102</b>	<b>(414) -9.2%</b>	<b>(597) -12.7%</b>
<b>TOTAL EXPENDITURES</b>		<b>86,107</b>	<b>147,957</b>	<b>143,278</b>	<b>119,534</b>	<b>119,407</b>	<b>115,034</b>	<b>(4,500) -3.8%</b>	<b>(4,373) -3.7%</b>
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		97,896	128,040	102,831	80,275	85,212	87,309	7,033 8.8%	2,097 2.5%
LESS EXPENDITURES		(86,107)	(147,957)	(143,278)	(119,534)	(119,407)	(115,034)	(4,500) -3.8%	(4,373) -3.7%
<b>ENDING FUND BALANCE</b>		<b>128,040</b>	<b>102,831</b>	<b>85,212</b>	<b>80,460</b>	<b>87,309</b>	<b>81,722</b>	<b>1,262 1.6%</b>	<b>(5,587) -6.4%</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		<b>110.1%</b>	<b>83.8%</b>	<b>67.8%</b>	<b>67.2%</b>	<b>71.9%</b>	<b>74.7%</b>		

# **Appendix O**

## **2021 Police Pension Fund Budget**

**Jenkintown Borough  
2021 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		4,332,197	4,880,672	4,524,475	5,230,173	5,429,118	5,613,385	383,212	184,267	
<b>REVENUES:</b>										
<b>Investment Earnings</b>										
Interest Income	60-341-000	467	1,407	3,682	1,000	1,445	1,000	-	(445)	-30.8%
Dividend Income	60-341-010	74,294	82,268	101,243	50,000	64,672	50,000	-	(14,672)	-22.7%
Gain/(Loss) on sale of investments	60-341-015	588,145	(387,299)	767,320	25,000	65,916	25,000	-	(40,916)	-62.1%
Foreign tax withheld	60-341-016		-	-	-	-	-	-	-	
<b>Total:</b>		<b>662,907</b>	<b>(303,623)</b>	<b>872,245</b>	<b>76,000</b>	<b>132,033</b>	<b>76,000</b>	<b>-</b>	<b>(56,033)</b>	<b>-42.4%</b>
<b>State Funding</b>										
State Funding	60-355-050	124,174	131,163	133,133	134,400	133,133	136,500	2,100	3,367	2.5%
<b>Total:</b>		<b>124,174</b>	<b>131,163</b>	<b>133,133</b>	<b>134,400</b>	<b>133,133</b>	<b>136,500</b>	<b>2,100</b>	<b>3,367</b>	<b>2.5%</b>
<b>Miscellaneous</b>										
Cont GF	60-389-100	44,190	63,008	123,830	137,393	137,393	140,725	3,332	3,332	2.4%
Employee contributions	60-389-200	65,840	70,176	73,890	69,118	72,552	60,586	(8,532)	(11,967)	-16.5%
<b>Total:</b>		<b>110,030</b>	<b>133,184</b>	<b>197,720</b>	<b>206,511</b>	<b>209,945</b>	<b>201,311</b>	<b>(5,200)</b>	<b>(8,635)</b>	<b>-4.1%</b>
<b>TOTAL REVENUES</b>		<b>897,110</b>	<b>(39,277)</b>	<b>1,203,098</b>	<b>416,911</b>	<b>475,111</b>	<b>413,811</b>	<b>(3,100)</b>	<b>(61,301)</b>	<b>-12.9%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 60 Police Pension**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>EXPENDITURES:</b>									
<b>Employee Pension</b>									
Investment Fees	60-470-061	10,485	7,548	7,355	10,000	7,361	10,000	- 0.0%	2,640 35.9%
<b>Total:</b>		<b>10,485</b>	<b>7,548</b>	<b>7,355</b>	<b>10,000</b>	<b>7,361</b>	<b>10,000</b>	<b>0.0%</b>	<b>2,640 35.9%</b>
<b>Miscellaneous</b>									
Direct Payments	60-489-100	329,098	303,060	284,789	284,789	272,889	275,269	(9,520) -3.3%	2,380 0.9%
Admin Exp	60-489-990	8,962	6,313	6,311	10,000	10,595	10,000	- 0.0%	(595) -5.6%
<b>Total:</b>		<b>338,060</b>	<b>309,372</b>	<b>291,100</b>	<b>294,789</b>	<b>283,484</b>	<b>285,269</b>	<b>(9,520) -3.2%</b>	<b>1,785 0.6%</b>
<b>TOTAL EXPENDITURES</b>									
		<b>348,545</b>	<b>316,920</b>	<b>298,455</b>	<b>304,789</b>	<b>290,845</b>	<b>295,269</b>	<b>(9,520) -3.1%</b>	<b>4,425 1.5%</b>
<b>BEGINNING FUND BALANCE</b>									
PLUS REVENUE		4,332,197	4,880,672	4,524,475	5,230,173	5,429,118	5,613,385	383,212 7.3%	184,267 3.4%
LESS EXPENDITURES		897,110	(39,277)	1,203,098	416,911	475,111	413,811	(3,100) -0.7%	(61,301) -12.9%
		(348,636)	(316,920)	(298,455)	(304,789)	(290,845)	(295,269)	9,520 -3.1%	(4,425) 1.5%
<b>ENDING FUND BALANCE</b>		<b>4,880,672</b>	<b>4,524,475</b>	<b>5,429,118</b>	<b>5,342,294</b>	<b>5,613,385</b>	<b>5,731,926</b>	<b>389,632 7.3%</b>	<b>118,541 2.1%</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>									
		544.0%	-11519.5%	451.3%	1281.4%	1181.5%	1385.2%		

# **Appendix P**

## **2021 Non-Uniformed Pension Fund Budget**



**Jenkintown Borough**  
**2021 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		587,090	699,432	700,155	853,743	886,249	984,427	130,684	98,178	
<b>REVENUES:</b>										
<b>Investment Earnings</b>										
Interest Income	65-341-000	238	616	1,461	250	629	250	-	(379)	-60.2%
Dividend Income	65-341-010	8,748	9,689	15,395	5,500	10,104	5,500	-	(4,604)	-45.6%
Gain/Loss on sale of investments	65-341-015	76,370	(57,040)	109,993	5,000	15,341	5,000	-	(10,341)	-67.4%
Foreign tax withheld	65-341-016		-	-	-	-	-	-	-	
<b>Total:</b>		<b>85,356</b>	<b>(46,736)</b>	<b>126,849</b>	<b>10,750</b>	<b>26,074</b>	<b>10,750</b>	<b>-</b>	<b>(15,324)</b>	<b>-58.8%</b>
<b>State Funding</b>										
State Funding	65-355-050	36,415	56,213	56,325	57,600	56,325	58,500	900	2,175	3.9%
<b>Total:</b>		<b>36,415</b>	<b>56,213</b>	<b>56,325</b>	<b>57,600</b>	<b>56,325</b>	<b>58,500</b>	<b>900</b>	<b>2,175</b>	<b>3.9%</b>
<b>Miscellaneous</b>										
Contributions from Gen. Fund	65-389-100	12,637	4,749	14,693	29,508	29,508	48,020	18,512	18,512	62.7%
Employee contributions	65-389-200	16,689	18,371	21,587	20,541	22,108	17,469	(3,072)	(4,640)	-21.0%
<b>Total:</b>		<b>29,326</b>	<b>23,120</b>	<b>36,280</b>	<b>50,049</b>	<b>51,616</b>	<b>65,489</b>	<b>15,440</b>	<b>13,872</b>	<b>26.9%</b>
<b>TOTAL REVENUES</b>		<b>151,097</b>	<b>32,597</b>	<b>219,454</b>	<b>118,399</b>	<b>134,015</b>	<b>134,739</b>	<b>16,340</b>	<b>723</b>	<b>0.5%</b>

**Jenkintown Borough  
2021 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference
<b>EXPENDITURES:</b>									
<b>Employee Pension</b>									
Investment Fees	65-470-061	660	2,817	2,645	3,000	2,524	3,000	-	476
<b>Total:</b>		<b>660</b>	<b>2,817</b>	<b>2,645</b>	<b>3,000</b>	<b>2,524</b>	<b>3,000</b>	<b>-</b>	<b>476</b>
<b>Miscellaneous</b>									
Direct Payments	65-489-100	30,376	23,026	24,644	23,410	23,410	23,410	-	-
Admin Exp	65-489-990	7,720	6,031	6,072	10,000	9,903	10,000	-	97
<b>Total:</b>		<b>38,096</b>	<b>29,057</b>	<b>30,716</b>	<b>33,410</b>	<b>33,314</b>	<b>33,410</b>	<b>-</b>	<b>97</b>
<b>TOTAL EXPENDITURES</b>		<b>38,756</b>	<b>31,874</b>	<b>33,360</b>	<b>36,410</b>	<b>35,838</b>	<b>36,410</b>	<b>-</b>	<b>573</b>
<b>BEGINNING FUND BALANCE</b>									
<b>PLUS REVENUE</b>		587,090	699,432	700,155	853,743	886,249	984,427	130,684	98,178
<b>LESS EXPENDITURES</b>		151,097	32,597	219,454	118,399	134,015	134,739	16,340	723
		(38,756)	(31,874)	(33,360)	(36,410)	(35,838)	(36,410)	-	(573)
<b>ENDING FUND BALANCE</b>		<b>699,432</b>	<b>700,155</b>	<b>886,249</b>	<b>935,731</b>	<b>984,427</b>	<b>1,082,755</b>	<b>147,024</b>	<b>98,328</b>
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		462.9%	2147.9%	403.8%	790.3%	734.6%	803.6%	15.7%	10.0%

# **Appendix Q**

## **2021 Police Donation Fund Budget**

**Jenkintown Borough**  
**2021 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year End Projection	2021 Budget	21 Bud v 20 Bud Difference	21 Bud v 20 Proj Difference	
Beginning Fund Balance		3,454	3,675	4,163	6,112	6,884	3,544	(2,568)	(3,340)	
<b>REVENUES:</b>										
<b>Interest Earnings</b>										
Interest Income	95-341-000	12	32	71	50	37	50	-	13	
<b>Total:</b>		<b>12</b>	<b>32</b>	<b>71</b>	<b>50</b>	<b>37</b>	<b>50</b>	<b>0.0%</b>	<b>33.7%</b>	
<b>Miscellaneous</b>										
Police Donation	95-390-006	1,850	2,270	5,075	2,000	2,250	-	(2,000)	(2,250)	
<b>Total:</b>		<b>1,850</b>	<b>2,270</b>	<b>5,075</b>	<b>2,000</b>	<b>2,250</b>	<b>-</b>	<b>(2,000)</b>	<b>(2,250)</b>	
<b>TOTAL REVENUES</b>		<b>1,862</b>	<b>2,302</b>	<b>5,146</b>	<b>2,050</b>	<b>2,287</b>	<b>50</b>	<b>(2,000)</b>	<b>(2,237)</b>	
<b>EXPENDITURES:</b>										
<b>Police</b>										
General Expenses	95-410-122	1,641	1,814	2,425	1,800	5,627	3,594	1,794	(2,033)	
Police K9 Equipment	95-410-125	-	-	-	2,000	-	(2,000)	(2,000)	-	
<b>Total:</b>		<b>1,641</b>	<b>1,814</b>	<b>2,425</b>	<b>3,800</b>	<b>5,627</b>	<b>3,594</b>	<b>(206)</b>	<b>(2,033)</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,641</b>	<b>1,814</b>	<b>2,425</b>	<b>3,800</b>	<b>5,627</b>	<b>3,594</b>	<b>(206)</b>	<b>(2,033)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>3,454</b>	<b>3,675</b>	<b>4,163</b>	<b>6,112</b>	<b>6,884</b>	<b>3,544</b>	<b>(2,568)</b>	<b>(3,340)</b>	
<b>PLUS REVENUE</b>		<b>1,862</b>	<b>2,302</b>	<b>5,146</b>	<b>2,050</b>	<b>2,287</b>	<b>50</b>	<b>(2,000)</b>	<b>(2,237)</b>	
<b>LESS EXPENDITURES</b>		<b>(1,641)</b>	<b>(1,814)</b>	<b>(2,425)</b>	<b>(3,800)</b>	<b>(5,627)</b>	<b>(3,594)</b>	<b>206</b>	<b>2,033</b>	
<b>ENDING FUND BALANCE</b>		<b>3,675</b>	<b>4,163</b>	<b>6,884</b>	<b>4,362</b>	<b>3,544</b>	<b>0</b>	<b>(4,362)</b>	<b>(3,544)</b>	
<b>FUND BALANCE AS A PERCENTAGE OF REVENUE</b>		<b>197.3%</b>	<b>180.9%</b>	<b>133.8%</b>	<b>212.8%</b>	<b>154.9%</b>	<b>0.3%</b>	<b>-100.0%</b>	<b>-100.0%</b>	