



BOROUGH OF JENKINTOWN

2022 BUDGET

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PROPOSED 2022 BOROUGH BUDGET STATEMENT

TO: Jenkintown Borough Council
FROM: George Locke, Borough Manager
RE: Proposed 2022 Borough Budget
DATE: December 9, 2021

The Proposed 2022 Budget Statement begins by recalling the decisive actions that Council took last year for 2021 as the COVID crisis was unfolding. The stated goal of not increasing Real Estate Taxes due to the ongoing crisis was achieved through utilizing innovative financial methods during the 2021 Budget planning as well as taking unprecedented necessary steps. The Borough was able to loan the General Fund revenue from the [18] Street Tax Fund. Additionally, tax millage was diverted from three other Funds ([04] Fire Equipment Fund .35 mils, [05] Library Fund .1 mil and [20] Debt Fund .22 mils to the General Fund to replace the tax revenues that had been lost as business activity in the borough declined. In addition to the movement of millage, furloughing of one police officer, one non-uniformed police employee, and one borough administrative employee, as well as spending the anticipated 2021 year-end balance in the General Fund to near zero and advising every Department of the Borough to keep expenditures to a minimum assisted in achieving the goal of not increasing Real Estate Taxes.

Planning for the 2022 Budget began in late July of this year and was undertaken by a team of Professionals with a strong sense of responsibility and commitment. Comparison and elimination exercises on proposed projects, expenses and careful estimation of possible revenues had taken place. As the largest fund and containing the lion share of operations, the [01] General Fund could not be balanced with the current dedicated millage allocated.

There are seven Funds in the Borough Budget that receive Real Estate Tax through millage. In this Proposed 2022 Budget it is proposed to return previously diverted to the General Fund millage at the following rate: .1 mil - [05] Library Fund, and .16 mil - [20] Debt Fund. The current plan is to return the remaining .02 mil to the [20] Debt Fund and .35 mil to the [04] Fire Equipment Fund in 2023.

The largest portion of the Borough Budget [01] General Fund revenues are generated from Real Estate Taxes paid by Residential and Commercial Property Owners. Montgomery County Real Estate Assessment of Jenkintown Borough overall is down \$690,050 from 2020. There remains one unresolved re-assessment case before the courts from 2021, on a large Commercial property, it will be a multi-year retroactive payment if an assessment reduction is ordered and could possibly be a six-figure payment for the Borough.

The next largest portion of the Borough Budget [01] General Fund revenues are generated from the Act 511 Taxes, which are mostly paid by Businesses, Employers and Commercial Property Owners. Those revenues had been decimated by the COVID-19 worldwide pandemic that struck in 2020 and the Borough has been negatively affected further in this category by several large businesses moving from the Borough,

most recently Glanzmann Subaru. While the 2021 Act 511 Total will be approximately \$22K more than the 2020 Act 511 Total, it will still include Glanzmann Subaru tax (shared 50/50 w/JSD) which will no longer be submitted in 2022. 2021 Act 511 Total is \$330,945 less than the 2019 Total and \$518,068 less than the 2018 Total.

BPT taxes are estimated and paid the year in advance and for that reason there is caution that some businesses could file for a refund on overpaid taxes during this tax cycle. The Borough protected itself the best it could by allowing a lesser initial rate to be paid (80%) and extending the deadline to reduce the chance of the over payment occurring.

It should be noted that an approximate projected ending deficit in the [01] General Fund of \$54K in 2021 will be satisfied by a borrowing from [18] Street Tax Fund. The funds will be on the budget line, transferred within the budget and be part of the annual audit. There will be a few large invoices typically paid in December that will be paid in January 2022, this includes the JPD 'Contract Option' annual sell back of unused sick time (approximately \$82K. PBA notified in writing).

In addition to the loss of tax revenue, non-discretionary expenses have increased, the legal settlement the Borough entered with Wells Fargo Financial to return a portion of the tax money they had improperly paid to the Borough over many years began in 2021, creating a new expense in the amount \$92,400 annually for five years, expiring in 2025. This amount is equal to .34 mils of General Fund millage and this portion of an increase could be re-evaluated as this debt expires.

During the 2021 Budget process Borough Council and the JPBA worked to reduce expenses and lessen the necessity for both of the proposed two Police Officer furloughs in that Budget. Borough Council and the JPBA Bargaining unit agreed to a memorandum of understanding that included concessions for 2021 that reduced expenses and eliminated one furlough. The M.O.U. concessions had a significant one-time savings but did not quite garner all of the savings hoped for and will not be repeated in 2022. Some of those reductions included; reduction in the Chiefs salary, Furloughing the PD Civilian Clerk and Double time Holiday pay and Longevity for the PD Employees. As they have throughout, Borough Council remains committed to all contractual commitments to the JPBA, including a 4.25% in 2022, and a healthcare package which covers 99% of all health care costs, including all deductibles. The Borough also remains committed to full funding of pensions for both uniformed and non-uniformed Borough employees.

The Borough was fortunate to be allocated \$462,637.92 through the American Rescue Plan Act of 2021 and that is shown as revenue in the [01] General Fund in two equal parts in June of 2021, and again in June 2022. These Federal funds can be used for specific purposes and were vital in assisting to close our Budget shortfall, they will need to be accounted for and reported beginning in April 2022. Please note that the ARPA funds will not be available in the 2023 Budget {\$231.318.96}.

Proposed 2022 Budget - [01] General Fund – projected budget deficit of approx. \$223K is overcome by Tax millage increase of 1.5 mill (generating \$421K) and furlough of 1 PD Officer (generating \$90K net) recommended due to obtainable goals and sustainable nature of remedy factors; millage increase to cover rising expenses, eliminating fund balance deficit, creating contingency for expected incoming expenses, returning fund balance to acceptable government accounting standards and creating more sustainable future expenses. This will leave the 2022 General Fund with a projected Fund balance of \$183,753, and a reduced expense of approximately \$125K heading in to 2023.

A 1.5 mill increase (17.5%) on average property assessed at \$150K = \$225.

[09] Solid Waste Fund –This Fund does not receive Real Estate millage. The expenses should be covered by the revenue (fees charged). Currently the [09] Solid Waste fund has a \$7,500 deficit, due to the fund balance depleted over the length of contract. This was the result of both the expenses incrementally being increased and revenue remaining the same as well the accumulation of delinquent accounts. The Borough has performed a comprehensive review of all delinquent accounts and initiated a computerized collection program to capture those delinquent funds which will assist to stabilize the Fund while easing the burden to account holders in good standing. The current contract has been in place for five years and the annual fee is/has been \$212. The Contract with Republic Services our curbside waste and recycling collector will expire in March 2022 and needs to be placed for Public Bid. Research is showing that a 30% increase in cost for services can be expected with the new contract. To confirm, contracts awarded recently are showing a 30% increase in cost (labor/fuel costs).

As a result of the information provided above the solid waste annual fee will need to be set at \$275 for the 2022 Budget. This is expected to be a three-year contract with an optional two-year period, if this fee amount can/needs to be adjusted it will be reviewed during the 2023 Budget cycle.

All other Budget Funds that are assigned Real Estate Tax millage are in a positive fund balance that fall within recommended Government accounting guidelines and will not need further attention this budget cycle.

In this light, I'd like to present to Borough Council the Proposed 2022 Borough Budget, totaling \$9.1 million dollars

The 2022 Borough Budget represents a funding plan of action for some of the following highlighted Operations and Projects that are important to maintaining the operation of the Borough, some of them are listed below:

Public Safety through the beloved Jenkintown Police Department and two historic fire companies comprising the Jenkintown Fire Department.

Economic Development partnerships with Montgomery County Planning Commission, Implementation of the 2035 Comprehensive Plan, Re-writing Subdivision Land Development Ordinance, Zoning, Land Use, Commercial Land Use, Commercial Re-Development, Residential Land Use, Land Development Projects.

Parks and Open Space Cedar Street Park completion and Town Square rehabilitation, Tree trimming, Gazebo work, Shade Tree Commission.

Public Funded Projects Continue Pursuing Federal, State and County Funds for Necessary Projects. Borough Hall roof, Sanitary sewer mains, Public Parks, ADA ramps, Paving projects, Traffic studies,

Infrastructure management of Public Utility Construction, Road Paving Project, Concrete Curb and Sidewalk Compliance Program, ADA Curb Ramp Program, Signage, Traffic Calming and Safety Measures.

Stormwater Public Works storm water project, SWO compliance certification of Land Development projects.

Sustainability Environmental Advisory Committee, recycling improvement efforts, collection vehicles, collection bins, hired reporting consultant, EV stations.

2021 - MAJOR ACCOMPLISHMENTS

- **Grant Funding** – The Borough Administration through the Administration and Finance Committee, identified grant funding sources for necessary Revitalization, Capital Project/Infrastructure projects within the Borough. The Borough administered over a half a million dollars in grant funding and applied for additional three hundred thousand in grant funding for projects in 2021. Additionally, the Borough filed a joint municipal grant application with Abington Township to improve pedestrian safety, upgrade traffic control lights and mitigate flooding at the intersection of Washington lane and Greenwood Avenue. That joint Municipal grant was awarded in the amount of one (1) million dollars.
- **Sanitary Sewer Projects** – The replacement of the sanitary conveyance system carrying Borough sewer through Cheltenham Township and on to the Philadelphia wastewater treatment plant began in late 2017. The Borough's portion of the repair is approximately one and a half (1.5) million dollars. In preparation for this project Jenkintown Borough commissioned a sewer rate study and set the sewer rate so that the cost of financing this project would be accounted for. The additional funds realized by these actions appear to be adequate to have covered the projected initial construction costs. In 2017, the first payment of \$210,000 was made for construction costs associated with this project. The Borough will be bidding this borrowing to obtain the lowest possible interest rate and costs. The importance of the installation of this conveyance cannot be overstated. The Borough has been under strict regulatory control by the PaDEP as it applies to sanitary sewer flow and connections. Installation of this conveyance system and continued repairs of Borough owned sewer mains will reduce and eventually eliminate the strict controls imposed by the PaDEP.
- **Parking** – Continued cultivating cooperative parking share agreements with property owners to provide nighttime parking for Borough businesses. Modernization of parking meters and upgrades to kiosk pay stations.
- **CLEARGOV** – Implemented financial reporting software "CLEARGOV" that allows for public access and review of all Borough funding revenues / expenditures. Jenkintown Borough was the first Municipality in Pennsylvania to provide this software, placing the Borough in the forefront of Municipal financial transparency.
- **Information Technology** – Continued to improve electronic communications and social media platforms including the new Borough website and Facebook page. IT improvements included providing 'live real time feed" of all Borough Council meetings on the Borough website and IT security upgrades.
- **Municipal Planning** – The Borough Planning Commission undertook a re-writing of the Borough Sub-Division and Land Development Ordinance. (SALDO).

- **Highway Safety** – Continued Borough wide street sign replacement program with high reflectivity signage. Implemented replacement and installation of traffic safety striping with upgraded thermo-plastic material. Studied traffic safety on several streets. Gained approval of “Safety Plan for York Road RT 611” by PennDOT that Borough can now seek financing to implement.
- **Revitalization** – Maintained cooperative efforts with developers and property owners to populate the commercial districts and to assist to revitalize the business district. Worked on several incoming developments.
- **School Zone Safety** – Completed Phase one of project for installation of the School Zone Safety signals on Walnut Street to Hillside Avenue. Phase one was design and PennDOT approval. Second and Third phase to include funding and construction.
- **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.

2022 - GOALS

- **Community Planning** – Continue to foster our productive partnership with the Montgomery County Planning Commission. Work to adopt, enact and begin implementing “Jenkintown 2035” Jenkintown Borough Comprehensive Plan, update the Revitalization Plan.
- **Grant Funding** – Work to identify, obtain and apply for grant opportunities that meet the Borough’s specific needs. Creative grant writing will be employed to identify funding sources that either, do not require matching funds nor will allow funds from non-traditional sources.
- **Highway Safety** – Seek funding to implement newly approved “Safety Plan for York Road RT 611” by PennDOT. Continue to monitor traffic on secondary roads. Implement traffic calming when warranted.
- **Cedar Street/Moretti Parklet** – Coordinate with the Parklet Sub-Committee, DCNR, DCRPC and MCPC to complete the open space project on Cedar Street. Once complete the focus will shift to maintenance programs and closure of the grant funding.
- **Sanitary Sewer Projects** – The replacement of the sanitary conveyance system carrying Borough sewer through Cheltenham Township and on to the Philadelphia waste water treatment plant began in late 2017. The Borough’s portion of the repair is approximately one and a half (1.5) million dollars. In preparation for this project Jenkintown Borough commissioned a sewer rate study and set the sewer rate so that the cost of financing this project would be accounted for. The additional funds realized by these actions appear to be adequate to have covered the projected initial construction costs. The Final phase is under consideration by the new owners of this system Aqua Pennsylvania, and a final cost estimate is forthcoming. A new sewer rate study was commissioned by Council in 2021 and will be completed in 2022 to ensure the proper fee schedule is continued to be set to sustain the sanitary sewer system and operations. The importance of the completion of this conveyance cannot be overstated. The Borough has been under strict regulatory control by the PaDEP as it applies to sanitary sewer flow and connections. Installation

of this conveyance system and continued repairs of Borough owned sewer mains will reduce and eventually eliminate the strict controls imposed by the PaDEP.

- **Joint Municipal Partnerships** – Continue to negotiate and foster 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. Washington Lane and Greenwood Avenue intersection safety and flooding improvement work with Abington Township.
- **Infrastructure Upgrades** – Complete the stormwater effect evaluation and prioritize future stormwater projects. The 2022 Cedar Street DCED Flooding project. The 2022 Borough paving project and storm water inlet replacements / repairs.
- **Street Sign Replacement** – Continue the Borough wide street sign replacement program with high reflectivity signage.
- **JSD** – Remain committed to fostering our partnership with the school community and to coordinating efforts when and where possible. Assigned Councilor to the JSD coordination meetings.
- **Commercial Growth** – Continue efforts to welcome businesses into the borough and to administer Council’s policy of consciously balancing a business friendly atmosphere while insuring the required codes and laws are followed.
- **Capital Plan** – Establish a formal plan for repair and replacement of Borough owned assets.
- **Community Well-Being** – Continue administering Council’s policies in order to ensure that Jenkintown Borough continues to be an inclusive, safe, family-friendly desirable community to live. Re-appointments and renewed efforts of volunteer committees such as the Human Relation Committee. Environmental Advisory Committee and the Shade Tree Committee.

2022 total assessed valuation, provided by Montgomery County is \$286,483,789. The tax millage is allocated as follows, based on a 98% collection rate:

General Fund	7.240 mills	\$1,992,007
Street Light Fund	0.202 mills	\$55,578
Fire Protection	0.600 mills	\$165,083
Fire Apparatus	0.100 mills	\$27,514
Library	0.826 mills	\$227,265
Street Tax	0.265 mills	\$72,912
<u>Debt Service</u>	<u>0.820 mills</u>	<u>\$225,614</u>
Total Real Estate Tax millage	10.053 mills	\$2,765,973



Appendix A

2022 Real Estate Taxes

Jenkintown Borough

Schedule A

Estimated Income from Real Estate Tax

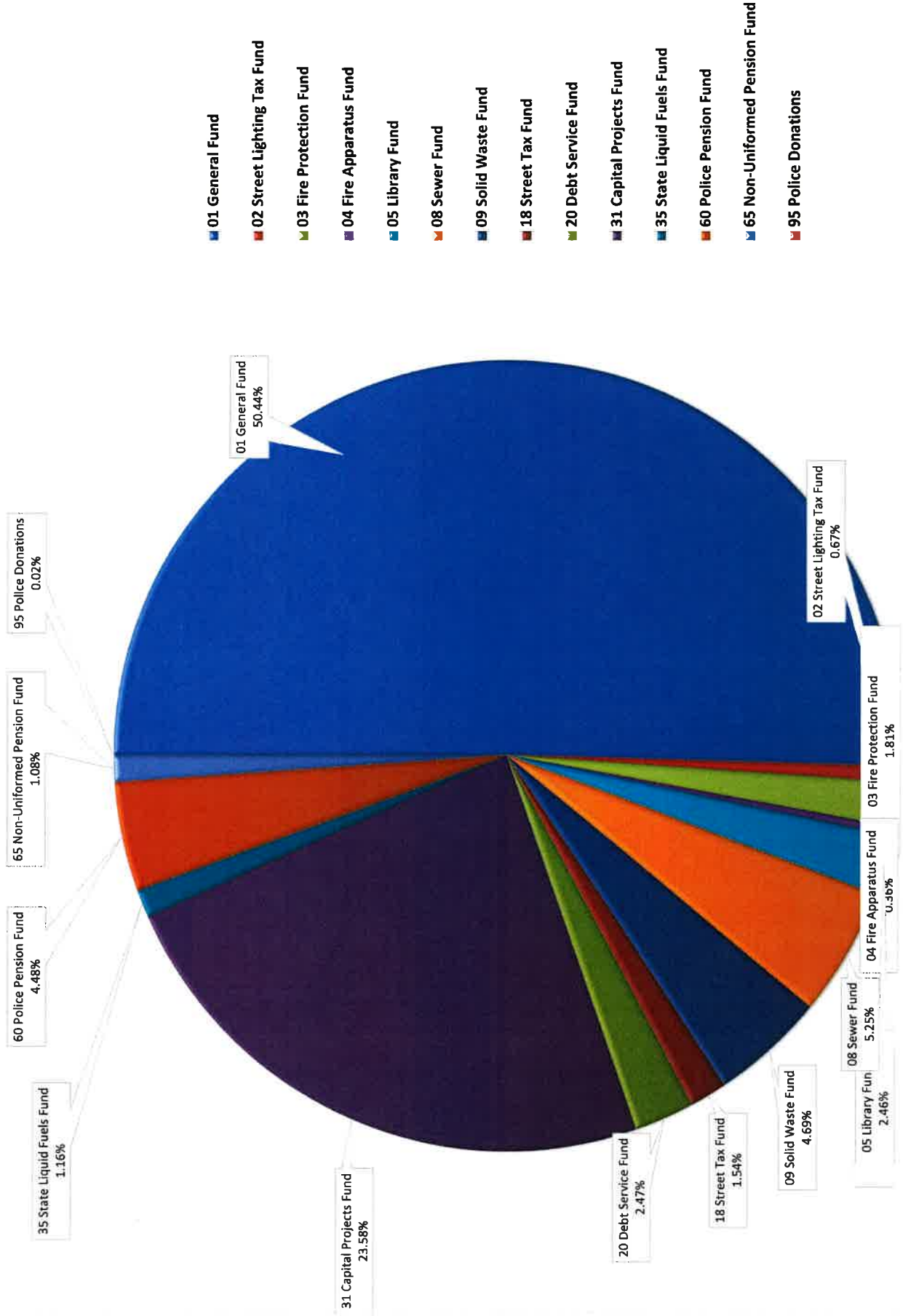
	Fund 01	Fund 02	Fund 03	Fund 04	Fund 05	Fund 18	Fund 20
	General Fund	Street Light Fund	Fire Fund	Fire Apparatus Fund	Library Fund	Street Tax Fund	Debt Service Fund
2022 Assessment from the County report dated 11/12/21	286,483,789	286,483,789	286,483,789	286,483,789	286,483,789	286,483,789	286,483,789
Less 2% Allowance for Appeals & Adjustments	(5,729,676)	(5,729,676)	(5,729,676)	(5,729,676)	(5,729,676)	(5,729,676)	(5,729,676)
Adjusted Assessment Balance	280,754,113	280,754,113	280,754,113	280,754,113	280,754,113	280,754,113	280,754,113
2022 Tax Millage	7.240	0.202	0.600	0.100	0.826	0.265	0.820
Estimated Gross Income Before Discount	2,032,660	56,712	168,452	28,075	231,903	74,400	230,218
Less 2% discount	(40,653)	(1,134)	(3,369)	(562)	(4,638)	(1,488)	(4,604)
Tax Revenue Available for Appropriation - 2022	1,992,007	55,578	165,083	27,514	227,265	72,912	225,614



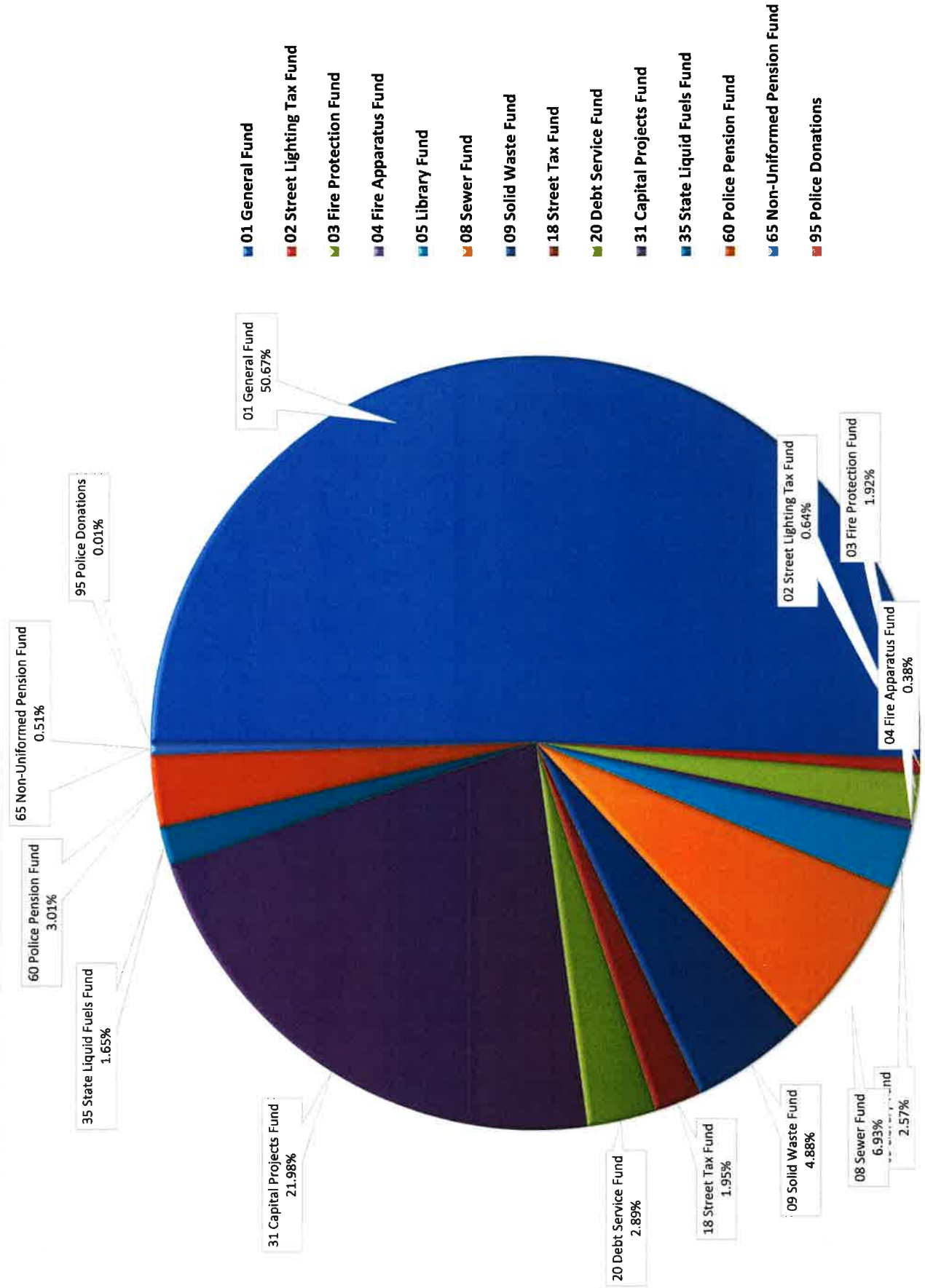
Appendix B

2022 Budget Charts and Graphs

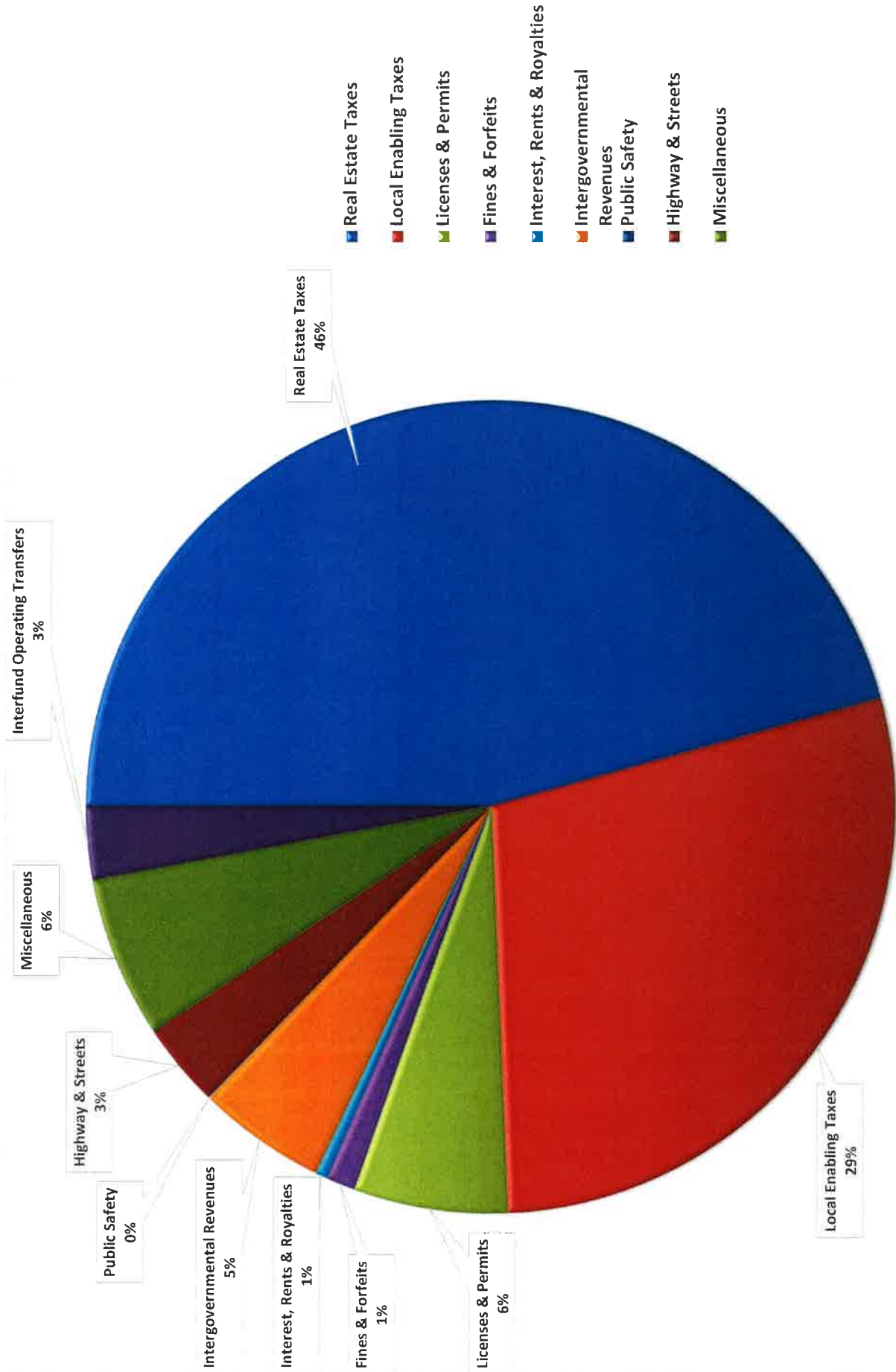
2022 Budget - Revenue



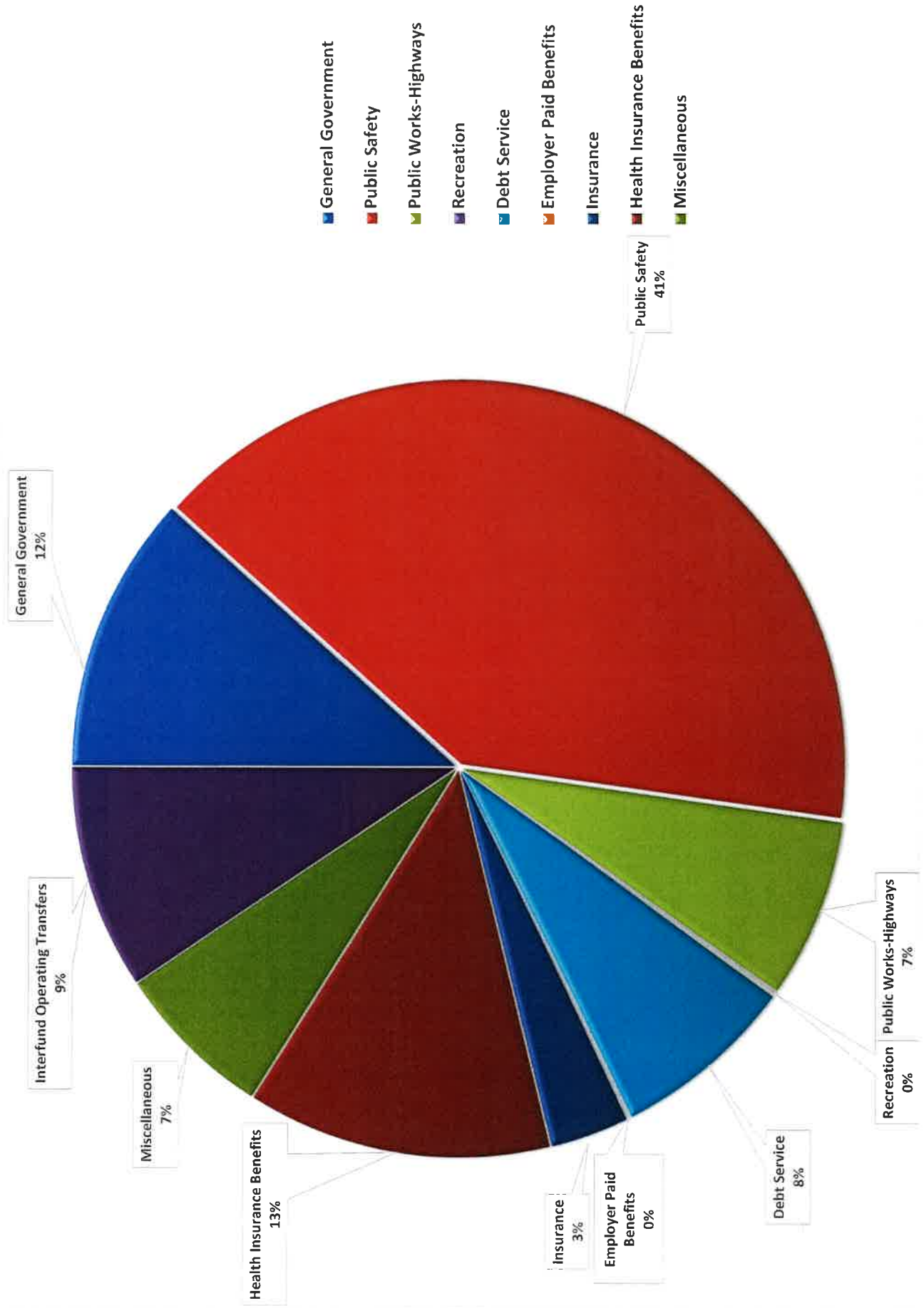
2022 Budget - Expenditures



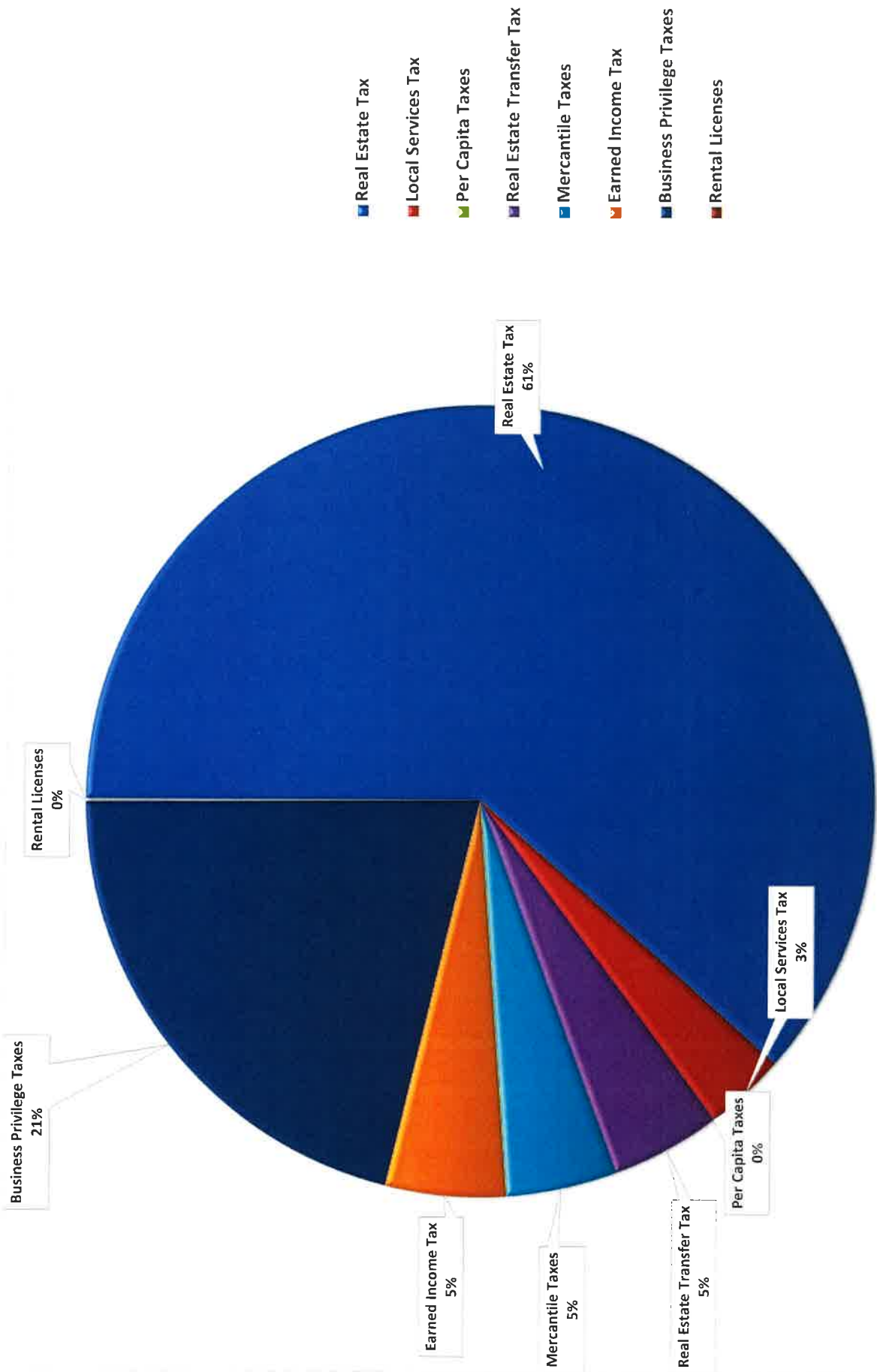
2022 Budget - General Fund Revenue



2022 Budget - General Fund Expenditures



2022 General Fund - Tax Revenue



- Real Estate Tax
- Local Services Tax
- Per Capita Taxes
- Real Estate Transfer Tax
- Mercantile Taxes
- Earned Income Tax
- Business Privilege Taxes
- Rental Licenses



Appendix C

2022 Summary by Fund

**Jenkintown Borough
2022 Final Budget**

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Year end Projection</u>	<u>2022 Budget</u>	<u>Increase/(Decrease) from 2021 Budget</u>	<u>%Change from 2021 Budget</u>
REVENUE								
01 General Fund	3,844,897	4,042,810	3,655,275	4,308,268	4,335,428	4,818,180	509,912	11.84%
02 Street Lighting Tax Fund	64,181	57,413	59,168	69,525	58,616	63,653	(5,872)	-8.45%
03 Fire Protection Fund	169,946	169,305	167,151	169,546	172,553	172,483	2,938	1.73%
04 Fire Equipment Reserve	133,836	434,662	126,854	32,274	71,544	34,714	2,440	7.56%
05 Library Fund	235,673	234,787	230,495	207,570	211,707	234,815	27,245	13.13%
08 Sewer Fund	436,646	1,823,047	485,695	544,900	436,977	501,400	(43,500)	-7.98%
09 Solid Waste Collection Fund	348,243	338,794	325,991	339,960	339,371	447,800	107,840	31.72%
18 Street Tax Fund	201,880	111,221	212,272	191,277	168,850	147,012	(44,265)	-23.14%
20 Debt Service Fund	252,553	251,908	246,261	191,490	192,817	236,114	44,624	23.30%
31 Capital Projects Fund	591,584	317,318	613,052	2,286,750	318,159	2,252,750	(34,000)	-1.49%
35 Highway/Liquid Fuels Tax Fund	122,748	125,658	121,508	109,447	112,925	111,254	1,807	1.65%
60 Police Pension Fund	(39,277)	1,203,098	801,280	413,811	714,559	428,121	14,311	3.46%
65 Non-Uniformed Pension Fund	32,597	219,454	192,830	118,523	191,283	103,314	(15,209)	-12.83%
95 Police Donations	2,302	5,146	2,848	2,050	314	1,500	(550)	-26.83%
TOTAL ALL FUNDS	6,397,812	9,334,621	7,240,680	9,001,607	7,325,102	9,553,110	567,719	5.54%
EXPENDITURES								
01 General Fund	4,086,218	4,192,472	4,027,379	4,304,642	4,349,201	4,636,349	331,707	7.71%
02 Street Lighting Tax Fund	146,770	63,392	57,214	66,022	60,049	58,597	(7,425)	-11.25%
03 Fire Protection Fund	171,381	196,352	157,756	166,128	167,734	176,104	9,976	6.00%
04 Fire Apparatus Fund	351,643	736,919	71,701	34,466	34,466	34,466	-	0.00%
05 Library Fund	235,568	234,889	235,397	207,570	211,709	234,815	27,245	13.13%
08 Sewer Fund	570,672	967,529	714,075	1,029,983	532,787	634,099	(395,884)	-38.44%
09 Solid Waste Collection Fund	323,686	306,845	362,395	372,412	363,958	446,727	74,315	19.96%
18 Street Tax Fund	319,007	169,194	102,462	159,668	213,233	178,737	19,069	11.94%
20 Debt Service Fund	244,996	263,314	267,421	267,801	269,115	264,126	(3,675)	-1.37%
31 Capital Projects Fund	617,069	388,796	754,788	2,164,750	254,063	2,010,750	(154,000)	-7.11%
35 Highway/Liquid Fuels Tax Fund	147,957	143,278	49,852	115,034	115,635	151,034	36,000	31.30%
60 Police Pension Fund	316,920	298,455	285,865	295,269	289,469	275,517	(19,752)	-6.69%
65 Non-Uniformed Pension Fund	31,874	33,360	29,883	36,410	48,830	47,012	10,601	29.12%
95 Police Donations	1,814	2,425	5,632	3,800	4,114	1,000	(2,800)	-73.68%
TOTAL ALL FUNDS	7,565,574	7,997,219	7,121,820	9,223,955	6,914,364	9,149,332	(74,623)	-0.82%
EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES	(1,167,762)	1,337,402	118,861	(222,348)	410,739	403,778	642,342	6.36%



Appendix D

2022 General Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

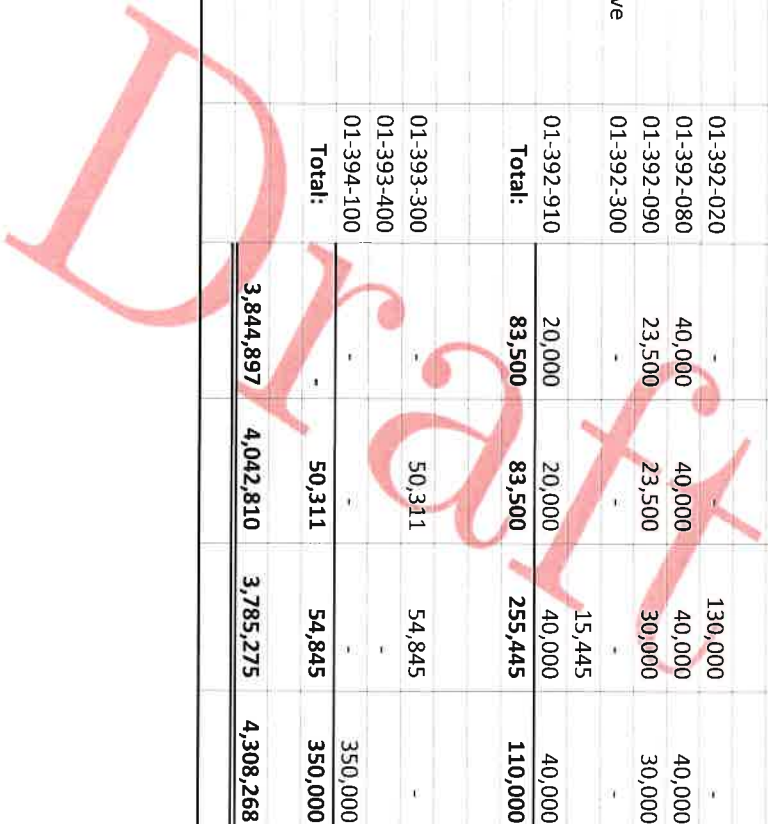
Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		648,781	407,461	257,799	1,234	15,696	1,923	689	(13,773)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	01-301-010	1,244,259	1,360,511	1,435,125	1,654,459	1,653,705	1,992,007	337,548	338,302	
Real Estate-Prior	01-301-020	9,210	6,791	13,492	9,000	12,645	10,000	1,000	(2,645)	
Real Estate-Delinquent	01-301-030	37,309	27,022	36,687	36,000	51,793	40,000	4,000	(11,793)	
Total:	Total:	1,290,778	1,394,324	1,485,304	1,699,459	1,718,143	2,042,007	342,548	323,864	
Act 511 Taxes										
Local Services Tax	01-310-000	130,498	122,645	109,384	105,000	106,385	111,000	6,000	4,615	
Per Capita Taxes-Current	01-310-010	19,071	80	-	-	-	-	-	-	
Per Capita Taxes-Prior Year	01-310-020	330	20	-	-	-	-	-	-	
Real Estate Transfer Tax	01-310-100	188,342	130,214	134,346	130,000	153,886	150,000	20,000	(3,886)	
Mercantile Taxes	01-310-300	166,408	202,653	197,126	200,000	134,658	150,000	(50,000)	15,342	
Earned Income Tax-non-resident	01-310-700	149,453	155,518	159,570	155,000	151,645	165,000	10,000	13,355	
Business Privilege Taxes	01-310-800	1,086,962	941,458	645,069	665,000	676,254	700,000	35,000	23,746	
Rental Licenses	01-310-900	3,983	5,335	3,867	4,500	4,150	4,000	(500)	(150)	
Total:	Total:	1,745,046	1,557,923	1,249,362	1,259,500	1,226,978	1,280,000	20,500	53,022	
Licenses & Permits										
Liquor Licenses	01-320-010	1,050	-	-	-	-	-	-	-	
Building Permits	01-320-020	64,901	178,041	45,483	125,000	54,234	125,000	-	70,766	
Plumbing Permits	01-320-030	10,358	20,945	9,451	10,000	9,556	10,000	-	445	
Street Encl. Permits	01-320-040	7,257	49,785	11,715	20,000	9,620	15,000	(5,000)	5,380	
Zoning/Land Development	01-320-050	21,212	13,830	16,280	10,000	13,650	10,000	-	(3,650)	
Parking Permits	01-320-070	14,410	18,440	10,310	17,500	10,840	14,000	(3,500)	3,160	
Other Licenses/Permits	01-320-100	12,686	21,201	35,302	15,000	12,311	15,000	-	2,690	
Cable TV Fees	01-320-120	91,043	89,427	85,824	90,000	83,132	85,000	(5,000)	1,868	
Tree Permits	01-320-150	-	-	-	50	-	50	-	50	
Total:	Total:	222,917	391,669	214,365	287,550	193,342	274,050	(13,500)	80,708	
								-4.7%	41.7%	

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Fines & Forfeits									
Vehicle Code D.J.	01-330-010	24,072	26,769	20,161	28,000	15,488	18,000	(10,000)	2,512
Parking/Borough	01-330-020	30,676	31,689	27,641	35,000	18,417	30,000	(5,000)	11,583
Non-Traffic Fines	01-330-030	3,048	3,200	1,380	3,500	2,550	2,500	(1,000)	(50)
Share State Police	01-330-040	2,087	1,930	892	2,500	2,363	2,500	-	137
Total:		59,882	63,587	50,074	69,000	38,818	53,000	(16,000)	14,182
Interest, Rents & Royalties									
Interest Income	01-341-000	6,736	8,070	1,370	1,500	2,894	2,000	500	(894)
Property Rent	01-342-000	16,638	1,517	950	19,428	525	19,428	-	18,903
Total:		23,374	9,587	2,320	20,928	3,419	21,428	500	18,009
Intergovernmental Revenues									
Police grants	01-351-020	-	-	5,540	-	-	-	-	-
Snow Contract State	01-354-050	1,931	-	4,707	2,221	2,225	2,225	4	-
PUC Realty Tax	01-355-010	3,844	3,636	3,786	3,800	3,625	3,800	-	175
Alcoholic Beverage Licenses	01-355-040	1,250	1,250	1,450	1,450	1,450	1,450	-	-
State Funding (Pension)	01-355-050	187,376	189,458	196,953	195,000	191,891	192,000	(3,000)	109
Foreign Fire Insurance Tax	01-355-070	28,667	31,448	31,560	31,500	27,950	28,000	(3,500)	50
Total:		221,817	225,792	243,996	233,971	227,142	227,475	(6,496)	333
Public Safety									
Reports/Copies	01-362-011	3,936	2,949	2,220	3,500	2,738	3,000	(500)	262
Total:		3,936	2,949	2,220	3,500	2,738	3,000	(500)	262
Highway & Streets									
Parking Meter	01-363-200	123,261	170,720	92,227	170,000	113,148	150,000	(20,000)	36,852
Total:		123,261	170,720	92,227	170,000	113,148	150,000	(20,000)	36,852
Escrows									
Escrow Deposits/Land Development	01-370-050	1,553	55,815	39,783	40,000	12,477	20,000	(20,000)	7,524
Total:		1,553	55,815	39,783	40,000	12,477	20,000	(20,000)	7,524

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proji Difference	
Miscellaneous										
Civil Service Exam Fees	01-389-010	1,500	-	-	-	-	1,000	1,000	--	
Crossing Guard Reimbursements	01-389-020	17,067	17,149	17,427	21,060	20,612	18,720	(2,340)	-9.2%	
Police OT reimbursement	01-389-025	6,466	7,435	6,448	7,000	7,086	7,000	-	-1.2%	
Rec Board Revenue	01-389-029	1,694	485	-	1,300	1,500	1,000	(300)	-33.3%	
Other Receipts	01-389-030	26,452	8,590	44,449	15,000	259,257	236,000	221,000	-9.0%	
Refund of Prior year	01-389-031	3,371	-	18,699	10,000	2,885	3,000	(7,000)	4.0%	
Insurance Recoveries	01-389-060	12,282	2,975	8,312	10,000	384	500	(9,500)	30.2%	
Total:		68,832	36,633	95,334	64,360	291,724	267,220	202,860	(24,504)	-8.4%
Interfund Operating Transfers										
Street Light	01-392-020	-	-	130,000	-	-	-	-	--	
Sewer	01-392-080	40,000	40,000	40,000	40,000	40,000	50,000	10,000	25.0%	
Solid Waste	01-392-090	23,500	23,500	30,000	30,000	22,500	30,000	-	0.0%	
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	--	
Transfer from Liquid Fuels	01-392-910	20,000	20,000	40,000	40,000	95,000	50,000	10,000	25.0%	
Total:		83,500	83,500	255,445	110,000	157,500	130,000	20,000	(27,500)	-17.5%
Other Financing Sources										
Proceeds from Lease	01-393-300	-	50,311	54,845	-	-	-	-	--	
2016 433-435 Proceeds	01-393-400	-	-	-	-	-	-	-	--	
Proceeds from TRAN	01-394-100	-	50,311	54,845	350,000	350,000	350,000	-	0.0%	
Total:		-	50,311	54,845	350,000	350,000	350,000	-	0.0%	
TOTAL REVENUES		3,844,897	4,042,810	3,785,275	4,308,268	4,335,428	4,818,180	509,912	482,752	11.1%



**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
EXPENDITURES:									
Legislative Body									
Overtime	01-400-080	5,059	7,050	2,307	1,000	3,176	1,700	700	(1,476)
Salary Staff	01-400-090	156,935	158,363	177,126	129,841	127,138	128,529	(1,312)	1,391
Salary PT Staff	01-400-091	-	-	-	26,000	12,508	31,000	5,000	18,492
Materials/Supplies	01-400-100	5,715	6,415	7,743	4,000	12,711	5,000	1,000	(7,711)
General Expenses	01-400-200	7,822	7,731	6,353	4,000	7,413	8,000	4,000	587
Advertising	01-400-210	10,414	10,955	5,754	6,000	9,790	7,000	1,000	(2,790)
Printing	01-400-211	4,386	3,194	2,064	3,000	2,251	3,000	-	749
Postage	01-400-212	5,160	3,668	2,482	3,000	2,465	3,000	-	535
Insurance/Bonding	01-400-220	1,045	988	988	1,000	1,388	1,200	200	(188)
Accounting & Auditing Services	01-400-280	28,077	15,820	18,937	13,180	13,828	15,000	1,820	1,173
Legal Services	01-400-290	108,715	61,005	43,522	40,000	68,897	70,000	30,000	1,104
Telephone expense	01-400-300	11,947	11,804	11,725	12,000	12,359	14,000	2,000	1,641
Payroll Service	01-400-310	3,010	3,106	3,980	4,000	3,679	4,000	-	321
Transportation	01-400-330	189	1,101	-	500	436	500	-	64
Maintenance/Repair	01-400-400	253	-	-	500	461	500	-	39
Equipment Purchase/lease	01-400-700	1,225	1,829	600	1,000	1,000	1,000	-	-
Trainings, Conferences, Dues	01-400-750	9,858	7,465	3,122	4,000	3,795	4,000	-	205
Codification	01-400-800	5,135	1,195	1,195	3,500	1,195	3,500	-	2,305
Total:		364,944	301,690	287,898	256,521	284,488	300,929	44,408	16,441
Executive									
Salary-Manager	01-401-060	122,807	124,213	131,529	124,444	124,444	128,799	4,356	4,355
Total:		122,807	124,213	131,529	124,444	124,444	128,799	4,356	4,355
Tax Collection									
Salary Tax Collector	01-403-020	11,125	11,125	11,553	11,125	11,125	11,125	-	0
Materials & Supplies	01-403-100	928	906	754	1,000	675	800	(200)	125
Tax Forms	01-403-200	594	617	593	600	541	600	-	59
Postage	01-403-210	1,307	1,348	1,323	1,400	132	1,400	-	1,268
Tax Collectors Bond	01-403-220	1,230	-	-	-	-	1,500	1,500	1,500
Local Enabling Tax Commission	01-403-310	26,036	25,917	20,411	20,998	20,244	20,923	(75)	678
Total:		41,219	39,913	34,634	35,123	32,717	36,348	1,225	3,630
								3.5%	11.1%

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Information Technology									
Equipment and Supplies	01-407-100	544	-	-	1,000	1,789	1,000	-	(789)
Maint and Support	01-407-110	21,843	19,131	18,386	20,000	16,363	20,000	-	3,637
Software	01-407-200	2,000	2,605	2,000	3,000	3,000	3,000	-	-
Website	01-407-210	6,169	6,000	6,231	6,000	7,505	12,000	6,000	4,495
Total:	Total:	30,555	27,736	26,617	30,000	28,657	36,000	6,000	7,343
Building & Plants									
Materials & Supplies	01-409-100	440	2,487	1,910	2,500	1,394	2,500	-	1,106
Utilities	01-409-110	16,051	20,448	16,386	17,000	21,000	21,000	4,000	-
Real Estate Taxes	01-409-120	8,462	-	-	-	-	-	-	-
Contract Service	01-409-300	1,312	1,292	2,134	1,500	1,227	500	(1,000)	(727)
Maintenance/Repairs	01-409-400	6,006	4,201	5,106	4,000	11,807	6,800	2,800	(5,007)
Janitorial Service	01-409-450	-	-	-	-	-	3,000	3,000	3,000
Equipment Purchase	01-409-700	2,631	3,267	3,244	3,300	2,968	3,300	-	332
Total:	Total:	34,902	31,695	28,779	28,300	38,396	37,100	8,800	(1,296)
Police									
Chief	01-410-010	100,313	103,805	108,977	84,979	85,364	170,000	85,021	84,636
Sergeants	01-410-020	266,029	292,461	312,997	336,323	312,687	323,646	(12,677)	10,959
Legal-Labor Counsel	01-410-029	3,249	37,158	74,839	53,000	49,292	53,000	-	3,708
Officers	01-410-030	835,948	887,901	964,837	848,095	892,437	832,642	(15,452)	(59,795)
Crossing Guards	01-410-040	32,954	33,549	35,191	42,120	31,071	37,440	(4,680)	6,369
Parking Enforcement	01-410-050	32,206	31,604	34,492	33,280	33,280	34,278	998	998
Part-time Officers	01-410-060	35,384	34,867	1,332	-	-	-	-	-
Clerk	01-410-070	38,284	39,457	41,722	-	2,300	-	-	(2,300)
Part time clerk		-	-	-	-	-	27,000	27,000	27,000
Overtime	01-410-080	96,962	73,976	75,359	22,296	40,524	35,000	12,704	(5,524)
Event Overtime		-	12,373	-	-	-	-	-	-
Officer-In-Charge	01-410-081	14,601	13,389	16,501	5,000	13,159	11,000	6,000	(2,159)
School - tuition reimbursement	01-410-082	-	-	953	2,000	1,953	2,000	-	47
Materials/Supplies	01-410-100	-	21	-	150	269	150	-	(119)
Uniforms		-	-	-	-	-	-	-	-
Range Equipment/Supplies	01-410-120	16,368	15,343	11,862	8,500	11,801	17,000	8,500	5,199
MONTICO SWAT	01-410-121	1,251	6,251	3,602	3,000	2,752	3,000	-	248
General Expenses	01-410-122	11,573	9,641	11,186	3,500	3,500	3,500	-	-
Training	01-410-123	6,390	5,640	1,509	3,000	5,733	8,000	(2,000)	2,267
Equipment Repair/Maint	01-410-124	5,807	3,764	6,449	5,000	5,430	5,000	2,000	2,197
Total:	Total:	5,807	3,764	6,449	5,000	5,430	5,000	-	(430)

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud		22 Bud v 21 Proj	
								Difference	%	Difference	%
Police Equipment Purchase	01-410-125	14,235	10,671	9,332	6,000	5,898	6,000	-	0.0%	102	1.7%
Radio Expense	01-410-126	16,874	17,294	16,561	15,000	7,489	8,000	(7,000)	-46.7%	511	6.8%
Maint./Repairs-Vehicles	01-410-127	18,248	12,699	16,058	12,000	12,354	12,000	-	0.0%	(354)	-2.9%
Vehicle Operating Expense	01-410-128	24,478	24,755	11,576	20,000	20,185	20,000	-	0.0%	(185)	-0.9%
New Patrol Vehicle	01-410-130	-	50,311	54,845	-	-	-	-	--	-	--
PD VESTS	01-410-131	13,296	-	-	-	-	-	-	--	-	--
Technology	01-410-140	4,064	1,270	2,500	11,500	11,298	9,000	(2,500)	-21.7%	(2,298)	-20.3%
Contract Option	01-410-181	72,256	73,333	-	82,339	68,083	81,884	(454)	-0.6%	13,802	20.3%
Longevity	01-410-182	17,398	20,554	22,965	-	-	24,934	24,934	--	24,934	--
Community Policing											
Records Management-MONTICO				4,024	3,024	3,308	-	(3,024)	-100.0%	(3,308)	-100.0%
Re-Accreditation	01-410-183	8,931	3,974	-	500	500	-	(500)	-100.0%	(500)	-100.0%
Canine Care Agreement											
Total:	Total:	1,687,098	1,819,561	1,839,669	1,610,605	1,623,470	1,729,475	118,870	7.4%	106,005	6.5%
Fire											
Firemen Relief Contribution	01-411-540	28,667	31,448	31,560	31,500	27,950	28,000	(3,500)	-11.1%	50	0.2%
Total:	Total:	28,667	31,448	31,560	31,500	27,950	28,000	(3,500)	-11.1%	50	0.2%
Planning & Zoning											
Salary-Code Enforce. & Fire Marshall	01-414-010	43,550	68,448	75,693	73,000	73,000	75,190	2,190	3.0%	2,190	3.0%
Permit Refunds	01-414-020	225	-	-	200	280	200	-	0.0%	(80)	-28.6%
Materials/Supplies	01-414-100	468	1,104	60	500	418	2,000	1,500	300.0%	1,582	378.9%
Engineering	01-414-240	1,507	1,816	1,444	3,500	4,011	3,500	-	0.0%	(511)	-12.7%
Eng/legal fees - to be reimbursed	01-414-242	352	62,802	17,712	25,000	10,366	20,000	(5,000)	-20.0%	9,634	92.9%
Court Recorder	01-414-250	11,522	1,460	2,270	2,000	7,210	6,000	4,000	200.0%	(1,210)	-16.8%
Legal-ZHB	01-414-290	22,897	2,248	7,193	5,000	9,506	7,500	2,500	50.0%	(2,006)	-21.1%
Legal Zoning & Planning	01-414-300	4,805	7,250	1,648	8,000	20,032	14,000	6,000	75.0%	(6,032)	-30.1%
Contract Services	01-414-400	26,423	17,108	11,435	16,550	12,005	18,000	1,450	8.8%	5,995	49.9%
Code Enforcement Training	01-414-403	4,702	1,724	1,420	3,000	1,992	5,500	2,500	83.3%	3,508	176.1%
Planning Commission	01-414-900	-	-	-	300	-	150	(150)	-50.0%	150	--
Total:	Total:	116,451	163,960	118,875	137,050	138,820	152,040	14,990	10.9%	13,220	9.5%
Health											
Pest Control	01-421-410	200	206	221	225	174	200	(25)	-11.1%	26	14.9%
Total:	Total:	200	206	221	225	174	200	(25)	-11.1%	26	14.9%

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Bud %	22 Bud v 21 Proj Difference	22 Bud v 21 Proj %
Recreation											
Recreation Active (IVA)	01-452-220	9,500	10,500	8,000	5,500	5,500	8,000	2,500	45.5%	2,500	45.5%
Recreation Board Programs	01-452-230	2,500	2,638	414	-	-	-	-	-	-	-
Community Playground	01-452-300	1,500	1,500	-	-	-	-	-	-	-	-
Cedar Street Open Space	01-452-400	-	16	3,000	2,000	2,000	2,000	-	0.0%	-	0.0%
Total:		13,500	14,654	11,414	7,500	7,500	10,000	2,500	33.3%	2,500	33.3%
Civil/Military Celebrations											
Civil Service	01-457-200	1,790	-	-	250	-	250	-	0.0%	250	-
Total:		1,790	-	-	250	-	250	-	0.0%	250	-
Civic Celebrations											
Civic Activities	01-459-100	246	1,150	-	250	100	250	-	0.0%	150	150.0%
Total:		246	1,150	-	250	100	250	-	0.0%	150	150.0%
Debt Principal											
Capital Lease Principal	01-471-350	5,597	-	-	350,000	350,000	350,000	-	0.0%	-	0.0%
Tran Principal	01-471-600	-	-	-	-	-	-	-	-	-	-
Total:		5,597	-	-	350,000	350,000	350,000	-	0.0%	-	0.0%
Debt Interest											
Capital Lease Interest	01-472-350	1,595	-	-	8,400	8,113	8,750	350	4.2%	637	7.9%
Tran Interest	01-472-600	-	-	-	-	-	-	-	-	-	-
Total:		1,595	-	-	8,400	8,113	8,750	350	4.2%	637	7.9%
Employer Paid Benefits											
PD Pension Excess Ben Refund	01-483-000	-	-	-	-	-	-	-	-	-	-
Employee Pension	01-483-010	10,270	9,524	8,446	8,040	8,070	8,192	152	1.9%	122	1.5%
Unemployment Comp	01-485-100	-	-	-	-	-	-	-	-	-	-
Total:		10,270	9,524	8,446	8,040	8,070	8,192	152	1.9%	122	1.5%

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Insurance										
Package Policy	01-486-200	72,456	61,594	32,958	66,029	74,957	90,516	24,487	15,559	20.8%
Workman's Comp	01-486-210	87,974	68,179	58,027	63,231	57,238	61,317	(1,914)	4,079	7.1%
Vehicle	01-486-220	-	-	-	-	-	-	-	-	-
Police Deductible	01-486-260	3,287	-	-	1,500	-	1,500	-	1,500	-
Insurance - Auto Repair	01-486-374	-	-	-	2,000	-	-	(2,000)	-	-
Total:	Total:	163,717	129,773	90,985	132,760	132,195	153,333	20,573	21,138	16.0%
Employees Benefits										
Social Security	01-487-000	75,223	81,436	82,184	71,752	72,247	78,272	6,519	6,025	8.3%
Hosp/Major Medical - Uniform	01-487-030	259,054	319,844	267,923	267,976	271,700	273,247	5,271	1,547	0.6%
Hosp/Major Medical - Non-uniform	01-487-031	105,774	141,854	162,624	153,697	125,455	159,972	6,275	34,517	27.5%
Health Savings Account	01-487-035	24,706	24,003	29,750	28,300	27,843	28,100	(200)	257	0.9%
Life Insurance/AD&D	01-487-040	24,249	24,084	27,035	27,151	22,294	25,220	(1,931)	2,926	13.1%
Dental	01-487-080	18,185	18,061	19,820	19,325	19,547	21,963	2,637	2,416	12.4%
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-	-
Longevity Non-Uniform	01-487-182	4,000	4,500	6,000	5,500	5,500	5,500	-	-	0.0%
Total:	Total:	511,191	613,782	595,336	573,701	544,586	592,274	18,572	47,688	8.8%
Reserve										
Reserve	01-489-000	41,528	23,500	42,311	40,000	32,328	40,000	-	7,672	23.7%
Contingencies	01-489-300	-	1,000	24,700	20,000	3,467	100,000	80,000	96,533	2784.3%
Hiway Theatre Funding	01-489-301	10,000	6,000	9,000	1,350	1,350	-	(1,350)	(1,350)	-100.0%
Environmental Advisory Committee	01-489-312	5,000	1,905	-	-	-	-	-	-	-
Human Relations Commission	01-489-450	-	-	-	150	-	300	150	300	-
First Responders donation	01-489-500	1,500	1,500	1,500	1,500	1,500	1,500	-	-	0.0%
Total:	Total:	58,028	33,905	77,511	63,000	38,645	141,800	78,800	103,155	266.9%
ACT 511 Expenditures										
Refunds of Prior Year Revenues	01-491-000	50	-	-	-	-	-	-	-	-
Mercantile Tax Collected-Sch	01-491-300	85,681	94,339	101,056	100,000	68,179	75,000	(25,000)	6,821	10.0%
Refunds of Prior Year Real Estate Tax	01-491-430	(559)	-	-	-	-	-	-	-	-
Refunds of Prior Year Act 511	01-491-440	149,115	49,245	-	50,000	92,400	92,400	42,400	-	0.0%
Total:	Total:	234,288	143,584	101,056	150,000	160,579	167,400	17,400	6,821	4.2%

**Jenkintown Borough
2022 Final Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Operating Transfers									
Police Pension MMO	01-492-010	194,171	256,963	271,793	277,225	277,225	278,166	941	941
Transfer to street tax	01-492-018	-	-	-	80,000	130,000	55,000	(25,000)	(75,000)
Non Uniform MMO	01-492-020	60,962	71,018	87,108	106,520	106,520	74,196	(32,324)	(32,324)
Transfer to Fire Protection	01-492-030	-	-	-	-	-	-	-	-
Transfer to capital projects	01-492-031	10,000	10,000	-	-	-	-	-	-
	Total:	265,133	337,981	358,901	463,745	513,745	407,362	(56,383)	(106,383)
TOTAL EXPENDITURES		4,086,218	4,192,472	4,027,379	4,304,642	4,349,201	4,636,349	331,707	287,148
BEGINNING FUND BALANCE		648,781	407,461	257,799	1,234	15,696	1,923	689	(13,773)
PLUS REVENUE		3,844,897	4,042,810	3,785,275	4,308,268	4,335,428	4,818,180	509,912	482,752
LESS EXPENDITURES		(4,086,218)	(4,192,472)	(4,027,379)	(4,304,642)	(4,349,201)	(4,636,349)	(331,707)	(287,148)
ENDING FUND BALANCE		407,461	257,799	15,696	4,859	1,923	183,753	178,894	181,830
FUND BALANCE AS A PERCENTAGE OF REVENUE		10.6%	6.4%	0.4%	0.1%	0.0%	3.8%		

Draft



Appendix E

2022 Street Light Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 02-Street Light**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Beginning Fund Balance		88,765	6,176	197	1,329	2,151	717	(612)	(1,433)
REVENUES:									
Real Property Taxes									
Real Estate-Current	02-301-010	55,475	55,721	54,259	55,700	55,647	55,578	(122)	(69)
Real Estate-Prior	02-301-020	411	304	553	250	443	500	250	57
Real Estate-Delinquent	02-301-030	1,663	1,236	1,539	1,500	2,459	2,500	1,000	41
Total:		57,549	57,262	56,351	57,450	58,549	58,578	1,128	29
Interest Earnings									
Interest Income	02-341-000	150	151	48	75	67	75	-	8
Total:		150	151	48	75	67	75	-	8
Miscellaneous									
Insurance Recoveries	02-389-060	6,482	-	2,769	12,000	-	5,000	(7,000)	5,000
Total:		6,482	-	2,769	12,000	-	5,000	(7,000)	5,000
Other Financing Sources									
Proceeds from Streetlight Program	02-393-020	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
TOTAL REVENUES		64,181	57,413	59,168	69,525	58,616	63,653	(5,872)	5,037
								-8.4%	8.6%

Jenkintown Borough
2022 Final Budget: Fund 02-Street Light

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
EXPENDITURES:									
Street Lighting									
Street Lighting Electric	02-434-300	33,002	31,610	33,008	33,500	32,917	33,000	(500)	-1.5%
Jenkintown Sign Electric	02-434-310	147	151	135	150	148	150	-	0.0%
Regional Streetlight Program	80,831								
Streetscape Lights Maint	02-434-400								
Leedom St Park Electric	02-434-401	472	660	681	725	473	800	75	10.3%
Maintenance Parts & Supplies	02-434-450	14,672	13,324	5,743	14,000	8,866	7,000	(7,000)	-50.0%
Total:		129,123	45,745	39,567	48,375	42,404	40,950	(7,425)	-15.3%
Debt Principal									
Debt Principal-UNIVEST ST LGT	02-471-450	14,483	15,067	15,518	15,821	16,012	16,294	473	3.0%
Total:		14,483	15,067	15,518	15,821	16,012	16,294	473	3.0%
Debt Interest									
Debt Interest-UNIVEST ST LGT	02-472-450	3,164	2,580	2,129	1,826	1,633	1,353	(473)	-25.9%
Total:		3,164	2,580	2,129	1,826	1,633	1,353	(473)	-25.9%
Operating Transfers									
Transfer to General Fund	02-492-010								
Total:									
TOTAL EXPENDITURES		146,770	63,392	57,214	66,022	60,049	58,597	(7,425)	-11.2%
BEGINNING FUND BALANCE		88,765	6,176	197	1,329	2,151	717	(612)	-46.0%
PLUS REVENUE		64,181	57,413	59,168	69,525	58,616	63,653	(5,872)	-8.4%
LESS EXPENDITURES		(146,770)	(63,392)	(57,214)	(66,022)	(60,049)	(58,597)	7,425	-11.2%
ENDING FUND BALANCE		6,176	197	2,151	4,833	717	5,774	941	19.5%
FUND BALANCE AS A PERCENTAGE OF REVENUE		9.6%	0.3%	3.6%	7.0%	1.2%	9.1%		



Appendix F

2022 Fire Protection Fund Budget

Jenkintown Borough

2022 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		28,502	27,068	21	5,810	9,416	14,235	8,425	4,819	
REVENUES:										
Real Property Taxes										
Real Estate-Current	03-301-010	164,777	165,517	161,164	165,446	164,584	165,083	(362)	499	
Real Estate-Prior	03-301-020	1,220	801	1,642	500	1,315	1,300	800	(15)	
Real Estate-Delinquent	03-301-030	3,621	2,691	4,241	3,500	6,558	6,000	2,500	(558)	
Total:		169,618	169,010	167,047	169,446	172,457	172,383	2,938	(74)	
Interest Earnings										
Interest Income	03-341-000	328	295	104	100	96	100	-	4	
Total:		328	295	104	100	96	100	-	4	
Interfund Operating Transfers										
Transfer from General Fund	03-392-010	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
TOTAL REVENUES		169,946	169,305	167,151	169,546	172,553	172,483	2,938	(70)	
EXPENDITURES:										
Fire Department										
Training	03-411-123	2,800	2,800	2,800	2,800	2,800	2,800	-	-	
Hydrant Rental	03-411-140	22,188	22,376	22,312	23,500	22,653	23,500	-	847	
Fire Police	03-411-203	-	2,075	-	1,900	1,900	850	(1,050)	(1,050)	
Vehicle Maintenance	03-411-371	5,600	5,572	5,910	6,000	6,000	6,000	-	-	
Insurance	03-411-380	32,384	34,293	33,314	36,608	36,526	38,434	1,826	1,908	
Contribution Pioneer	03-411-900	44,840	39,100	42,100	42,900	42,900	52,800	9,900	9,900	
Contribution Independent	03-411-950	61,440	80,580	51,320	50,420	50,420	49,720	(700)	(700)	
Total:		169,252	186,796	157,756	164,128	163,199	174,104	9,976	10,905	
TOTAL REVENUES		169,946	169,305	167,151	169,546	172,553	172,483	2,938	(70)	
TOTAL EXPENDITURES		169,252	186,796	157,756	164,128	163,199	174,104	9,976	10,905	
Net Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.7%	6.1%	
2022 Budget		14,235	14,235	14,235	14,235	14,235	14,235	0.0%	0.0%	
2021 Year End Projection		9,416	9,416	9,416	9,416	9,416	9,416	0.0%	0.0%	
2020 Actual		21	21	21	21	21	21	0.0%	0.0%	
2019 Actual		27,068	27,068	27,068	27,068	27,068	27,068	0.0%	0.0%	
2018 Actual		28,502	28,502	28,502	28,502	28,502	28,502	0.0%	0.0%	

2022 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Miscellaneous									
Contingencies	03-480-800	2,129	9,556	-	2,000	4,535	2,000	-	(2,535)
	Total:	2,129	9,556	-	2,000	4,535	2,000	0.0%	(2,535)
Operating Transfers									
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES									
		171,381	196,352	157,756	166,128	167,734	176,104	9,976	8,370
BEGINNING FUND BALANCE									
		28,502	27,068	21	5,810	9,416	14,235	8,425	4,819
PLUS REVENUE									
		169,946	169,305	167,151	169,546	172,553	172,483	2,938	(70)
LESS EXPENDITURES									
		(171,381)	(196,352)	(157,756)	(166,128)	(167,734)	(176,104)	(9,976)	(8,370)
ENDING FUND BALANCE									
		27,068	21	9,416	9,228	14,235	10,614	1,386	(3,621)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		15.9%	0.0%	5.6%	5.4%	8.2%	6.2%	15.0%	-25.4%



Appendix G

2022 Fire Apparatus Fund Budget

Jenkintown Borough

2022 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		799,796	581,989	279,732	384,778	334,885	371,963	(12,815)	37,078	11.1%
<u>REVENUES:</u>										
<u>Real Property Taxes</u>										
Real Estate-Current	04-301-010	123,584	124,134	120,875	27,574	28,070	27,514	(60)	(556)	-2.0%
Real Estate-Prior	04-301-020	915	670	1,232	500	986	1,000	500	14	1.4%
Real Estate-Delinquent	04-301-030	3,684	2,749	3,428	3,000	5,307	5,000	2,000	(307)	-5.8%
Total:		128,183	127,553	125,535	31,074	34,363	33,514	2,440	(849)	-2.5%
<u>Interest Earnings</u>										
Interest Income	04-341-000	5,653	7,109	1,319	1,200	1,181	1,200	-	19	1.6%
Total:		5,653	7,109	1,319	1,200	1,181	1,200	-	19	1.6%
<u>Interfund Operating Transfers</u>										
Transfer fire tax	04-392-000	-	-	-	-	36,000	-	-	(36,000)	-100.0%
Total:		-	-	-	-	36,000	-	-	(36,000)	-100.0%
<u>Proceeds of General Long-Term Debt</u>										
2018 loan proceeds	04-393-010	-	300,000	-	-	-	-	-	-	-
Total:		-	300,000	-	-	-	-	-	-	-
TOTAL REVENUES										
		133,836	434,662	126,854	32,274	71,544	34,714	2,440	(36,830)	-51.5%
<u>EXPENDITURES:</u>										
<u>Capital Purchase</u>										
Fire Apparatus	04-411-740	351,643	736,919	37,235	-	-	-	-	-	-
Total:		351,643	736,919	37,235	-	-	-	-	-	-
<u>Debt Principal</u>										
Debt Principal-	04-471-460	-	-	26,648	27,342	27,342	28,055	713	713	2.6%
Total:		-	-	26,648	27,342	27,342	28,055	713	713	2.6%

Jenkintown Borough

2022 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Debt Interest									
Debt Interest-	04-472-460	-	-	7,818	7,124	7,124	6,411	(713)	(713)
	Total:	-	-	7,818	7,124	7,124	6,411	(713)	(713)
TOTAL EXPENDITURES		351,643	736,919	71,701	34,466	34,466	34,466	0.0%	(0)
BEGINNING FUND BALANCE		799,796	581,989	279,732	384,778	334,885	371,963	(12,815)	37,078
PLUS REVENUE		133,836	434,662	126,854	32,274	71,544	34,714	2,440	(36,830)
LESS EXPENDITURES		(351,643)	(736,919)	(71,701)	(34,466)	(34,466)	(34,466)	-	0
ENDING FUND BALANCE		581,989	279,732	334,885	382,587	371,963	372,211	(10,375)	248
FUND BALANCE AS A PERCENTAGE OF REVENUE		434.9%	64.4%	264.0%	1185.4%	519.9%	1072.2%	-2.7%	0.1%



Appendix H

2022 Library Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 05 Library**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Beginning Fund Balance		5,000	5,105	5,004	100	102	100	(0)	(2)
REVENUES:									
Real Property Taxes									
Real Estate-Current	05-301-010	226,844	227,852	221,866	200,190	200,608	227,265	27,075	26,657
Real Estate-Prior	05-301-020	1,679	1,239	2,261	1,680	1,810	1,500	(180)	(310)
Real Estate-Delinquent	05-301-030	6,804	5,057	6,292	5,650	9,238	6,000	350	(3,238)
Total:		235,327	234,148	230,419	207,520	211,656	234,765	27,245	23,109
Interest Earnings									
Interest Income	05-341-000	345	639	76	50	51	50	-	(1)
Total:		345	639	76	50	51	50	-	(1)
State Capital & Operating Grant									
Library Grant	05-354-070	-	-	-	-	-	-	-	-
Total:		235,673	234,787	230,495	207,570	211,707	234,815	27,245	23,108
EXPENDITURES:									
Libraries									
Contribution to Library Reserve	05-456-500	235,568	234,889	235,397	207,570	211,709	234,815	27,245	23,106
	05-456-550	-	-	-	-	-	-	-	-
Total:		235,568	234,889	235,397	207,570	211,709	234,815	27,245	23,106
TOTAL EXPENDITURES									
		235,568	234,889	235,397	207,570	211,709	234,815	27,245	23,106
BEGINNING FUND BALANCE PLUS REVENUE LESS EXPENDITURES									
		5,000	5,105	5,004	100	102	100	(0)	(2)
		235,673	234,787	230,495	207,570	211,707	234,815	27,245	23,108
		(235,568)	(234,889)	(235,397)	(207,570)	(211,709)	(234,815)	(27,245)	(23,106)
ENDING FUND BALANCE		5,105	5,004	102	100	100	100	(0)	-
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		2.2%	2.1%	0.0%	0.0%	0.0%	0.0%	-0.5%	0.0%



Appendix I

2022 Sewer Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Beginning Fund Balance		418,110	284,084	1,139,603	676,406	911,223	815,413	139,006	(95,810)
REVENUES:									
Interest Earnings									
Interest Income	08-341-000	3,197	12,309	4,751	3,500	3,523	3,500	-	(23)
Total:		3,197	12,309	4,751	3,500	3,523	3,500	-	(23)
Charges for Sanitation Services									
Sewer Rents	08-364-001	371,364	369,742	369,938	380,000	385,547	380,000	-	(5,547)
Prior Sewer Fees	08-364-002	25,520	11,264	22,493	12,000	19,407	15,000	3,000	(4,407)
Abington Twp	08-364-003	26,690	28,417	33,772	28,500	28,500	28,500	-	-
Sanitary Sewer EDU Fees	08-364-110	9,876	1,316	54,741	120,900	-	74,400	(46,500)	74,400
Total:		433,449	410,738	480,944	541,400	433,454	497,900	(43,500)	64,446
Proceeds of General Long-Term Debt									
2018 loan proceeds	08-393-000	-	1,400,000	-	-	-	-	-	-
Total:		-	1,400,000	-	-	-	-	-	-
TOTAL REVENUES		436,646	1,823,047	485,695	544,900	436,977	501,400	(43,500)	64,423
EXPENDITURES:									
Sanitation Expenditures									
Materials and Supplies	08-429-200	311	-	146	1,000	-	1,000	-	1,000
Engineering	08-429-210	32,972	33,570	23,340	25,000	12,000	27,000	2,000	15,000
Maintenance	08-429-220	7,107	5,748	9,124	7,500	7,930	8,000	500	70
Sewer Treatment	08-429-230	261,690	280,658	263,947	290,000	263,567	270,000	(20,000)	6,433
Software Maintenance	08-429-252	-	-	-	-	-	-	-	-
Legal Fees	08-429-310	6,948	20,028	2,040	10,000	8,684	20,000	10,000	11,316
Utilities	08-429-360	438	324	377	350	281	350	-	69
TV Inspection	08-429-700	7,350	-	-	2,500	-	-	(2,500)	-
Sewer Construction	08-429-750	156,450	515,283	249,041	483,000	-	185,000	(298,000)	185,000
Total:		473,266	855,612	548,015	819,350	292,462	511,350	(308,000)	218,888
TOTAL EXPENDITURES		473,266	855,612	548,015	819,350	292,462	511,350	(308,000)	218,888
Net Change		-36,620	-32,565	-62,320	-74,450	-55,485	-109,950	-141,923	-154,465
2022 Budget		815,413	815,413	815,413	815,413	815,413	815,413	815,413	815,413
2021 Year End Projection		911,223	911,223	911,223	911,223	911,223	911,223	911,223	911,223
2020 Actual		1,139,603	1,139,603	1,139,603	1,139,603	1,139,603	1,139,603	1,139,603	1,139,603
2019 Actual		284,084	284,084	284,084	284,084	284,084	284,084	284,084	284,084
2018 Actual		418,110	418,110	418,110	418,110	418,110	418,110	418,110	418,110

Jenkintown Borough

2022 Final Budget: Fund 08 Sewer

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Debt Principal									
Debt Principal - Cheltenham se	08-471-400	-	35,000	70,000	70,000	70,000	70,000	0.0%	0.0%
Total:		-	35,000	70,000	70,000	70,000	70,000	0.0%	0.0%
Debt Interest									
Debt Interest - Cheltenham se	08-472-400	-	33,807	55,521	52,633	52,677	49,749	(2,884)	(2,928)
Total:		-	33,807	55,521	52,633	52,677	49,749	(2,884)	(2,928)
Reserve									
Reserve	08-480-100	-	-	-	-	-	-	-	-
Act 537 Plan Fee	08-480-120	-	-	15,000	15,000	15,000	-	(15,000)	(15,000)
Sewer Billing	08-480-150	2,977	3,110	539	3,000	2,648	3,000	-	352
Total:		2,977	3,110	539	18,000	17,648	3,000	(15,000)	(14,648)
Adm Expenses									
Adm Exp GF Transfer	08-481-000	40,000	40,000	40,000	40,000	40,000	50,000	10,000	10,000
Transfer to Capital fund	08-481-001	54,429	-	-	30,000	60,000	30,000	-	(30,000)
Total:		94,429	40,000	40,000	70,000	100,000	(70,000)	-100.0%	-100.0%
TOTAL EXPENDITURES									
		570,672	967,529	714,075	1,029,983	532,787	634,099	(395,884)	101,312
BEGINNING FUND BALANCE									
		418,110	284,084	1,139,603	676,406	911,223	815,413	139,006	(95,810)
PLUS REVENUE									
		436,646	1,823,047	485,695	544,900	436,977	501,400	(43,500)	64,423
LESS EXPENDITURES									
		(570,672)	(967,529)	(714,075)	(1,029,983)	(532,787)	(634,099)	395,884	(101,312)
ENDING FUND BALANCE									
		284,084	1,139,603	911,223	191,323	815,413	682,714	491,390	(132,699)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		65.1%	62.5%	187.6%	35.1%	186.6%	136.2%	256.8%	-16.3%



Appendix J

2022 Solid Waste Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		4,485	29,042	60,991	32,817	24,587	0	(32,816)	(24,587)	
REVENUES:										
Interest Earnings										
Interest Income	09-341-000	739	1,573	525	750	211	300	(450)	89	
Total:		739	1,573	525	750	211	300	(450)	89	
State Capital and Operating Grants										
DEP Act 101 Sec 902 Recycling Grar	09-354-000	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
Solid Waste Collection										
Collection Fees	09-360-000	317,090	292,606	306,114	308,460	307,016	405,000	96,540	97,984	
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	
Penalties	09-360-010	5,478	4,309	5,622	5,000	9,818	8,000	3,000	(1,818)	
Prior Fees	09-360-021	-	-	-	-	-	8,000	8,000	8,000	
Special Pick Up Fees	09-360-031	9,725	9,772	11,606	12,000	9,763	12,000	-	2,237	
Administrative Charges	09-360-040	5,039	701	1,448	2,000	2,000	1,500	(500)	(500)	
Total:		337,331	307,388	324,790	327,460	328,597	434,500	107,040	105,903	
Leaf Bags										
Leaf Bag Sales	09-383-100	1,524	1,643	676	1,750	820	1,000	(750)	180	
Total:		1,524	1,643	676	1,750	820	1,000	(750)	180	
Other Revenues										
DEP Act 101 Sec 904-Recycling Grar	09-390-900	8,649	28,190	-	10,000	9,744	12,000	2,000	2,256	
Total:		8,649	28,190	-	10,000	9,744	12,000	2,000	2,256	
Other Revenues										
Refund of Prior Year Exp	09-395-000	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
TOTAL REVENUES		348,243	338,794	325,991	339,960	339,371	447,800	107,840	108,429	
								31.7%	31.9%	

**Jenkintown Borough
2022 Final Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
EXPENDITURES:									
Solid Waste									
Solid Waste Fee Refund	09-427-020	-	-	-	-	-	-	-	-
Software Maintenance	09-427-252	960	960	1,000	1,000	1,000	1,000	0.0%	0.0%
General Expense	09-427-300	-	-	359	250	-	250	0.0%	250
Printing	09-427-310	946	1,452	972	750	722	1,000	33.3%	278
Postage	09-427-320	1,371	682	1,156	1,000	1,403	1,500	50.0%	97
Leaf Disposal / Abington	09-427-370	1,460	1,944	18,553	19,000	19,000	19,000	0.0%	-
Legal/court fees	09-427-400	2,715	-	-	1,000	-	1,000	0.0%	1,000
Contracted Services	09-427-450	288,435	272,210	305,254	314,412	314,432	387,977	23.4%	73,545
Tipping Fees	09-427-501	4,299	6,096	5,101	5,000	4,900	5,000	0.0%	100
Total:		300,186	283,345	332,395	342,412	341,458	416,727	21.7%	75,269
Adm Expenses									
Adm Exp GF Transfer	09-481-000	23,500	23,500	30,000	30,000	22,500	30,000	0.0%	7,500
Total:		23,500	23,500	30,000	30,000	22,500	30,000	0.0%	7,500
TOTAL EXPENDITURES		323,686	306,845	362,395	372,412	363,958	446,727	20.0%	82,769
BEGINNING FUND BALANCE									
PLUS REVENUE		4,485	29,042	60,991	32,817	24,587	0	-100.0%	(24,587)
LESS EXPENDITURES		348,243	338,794	325,991	339,960	339,371	447,800	31.7%	108,429
		(323,686)	(306,845)	(362,395)	(372,412)	(363,958)	(446,727)	20.0%	(82,769)
ENDING FUND BALANCE		29,042	60,991	24,587	365	0	1,073	194.2%	1,073
FUND BALANCE AS A PERCENTAGE OF REVENUE		8.3%	18.0%	7.5%	0.1%	0.0%	0.2%		315558.8%



Appendix K

2022 Street Tax Fund Budget

Jenkintown Borough

2022 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference		
Beginning Fund Balance		228,770	111,643	53,669	32,597	163,479	119,097	86,499	265.4%	(44,383)	-27.1%
REVENUES:											
Real Property Taxes											
Real Estate-Current	18-301-010	72,778	73,100	71,181	73,072	74,035	72,912	(160)	-0.2%	(1,123)	-1.5%
Real Estate-Prior	18-301-020	539	398	725	540	581	600	60	11.1%	19	3.3%
Real Estate-Delinquent	18-301-030	2,183	1,622	2,018	2,165	2,992	3,000	835	38.6%	8	0.3%
Total:		75,499	75,121	73,924	75,777	77,608	76,512	735	1.0%	(1,096)	-1.4%
Interest Earnings											
Interest Income	18-341-000	1,584	1,174	590	500	513	500	-	0.0%	(13)	-2.5%
Total:		1,584	1,174	590	500	513	500	-	0.0%	(13)	-2.5%
Other Revenue											
Other Receipts	18-389-030	124,797	34,926	137,758	35,000	10,729	15,000	(20,000)	-57.1%	4,271	39.8%
Total:		124,797	34,926	137,758	35,000	10,729	15,000	(20,000)	-57.1%	4,271	39.8%
Interfund Operating Transfers											
Transfer from General Fund	18-392-001	-	-	-	80,000	80,000	55,000	(25,000)	-31.3%	(25,000)	-31.3%
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	80,000	80,000	55,000	(25,000)	-31.3%	(25,000)	-31.3%
TOTAL REVENUES		201,880	111,221	212,272	191,277	168,850	147,012	(44,265)	-23.1%	(21,838)	-12.9%

Jenkintown Borough

2022 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
EXPENDITURES:									
Highways									
General Service Admin.	18-430-100	79,158	-	-	-	-	-	-	-
Engineering	18-439-240	52,928	47,520	27,570	25,000	18,731	25,000	-	6,269
Trees, Curbs, Sidewalks	18-439-300	3,626	8,258	1,149	10,000	3,936	5,000	(5,000)	1,064
Other Construction	18-439-330	33,449	8,908	2,250	10,000	8,000	10,000	-	2,000
TV Inspection-storm sewer	18-439-350	1,579	5,485	-	1,500	-	1,500	-	1,500
Equipment	18-439-400	555	-	-	1,500	-	1,500	-	1,500
Maintenance/Repairs	18-439-500	7,282	8,733	14,325	4,500	4,738	5,000	500	262
Capital Construction	18-439-600	100,331	54,554	-	50,000	62,743	65,000	15,000	2,257
Total:		278,907	133,457	45,294	102,500	98,149	113,000	10,500	14,851
Debt Principal									
Capital Lease Principal	18-471-400	17,643	14,279	16,008	16,470	19,238	15,515	(955)	(3,723)
Dump Truck	Total:	17,643	14,279	16,008	16,470	19,238	15,515	(955)	(3,723)
Debt Interest									
Capital Lease Interest	18-472-400	2,458	1,458	1,160	698	846	222	(476)	(624)
Total:		2,458	1,458	1,160	698	846	222	(476)	(624)
Operating Transfers									
Transfer to General Fund	18-492-030	20,000	20,000	40,000	40,000	95,000	50,000	10,000	(45,000)
Total:		20,000	20,000	40,000	40,000	95,000	50,000	10,000	(45,000)
TOTAL EXPENDITURES		319,007	169,194	102,462	159,668	213,233	178,737	19,069	(34,496)
BEGINNING FUND BALANCE									
PLUS REVENUE		228,770	111,643	53,669	32,597	163,479	119,097	86,499	(44,383)
LESS EXPENDITURES		(319,007)	(169,194)	(102,462)	(159,668)	(213,233)	(178,737)	(19,069)	34,496
ENDING FUND BALANCE		111,643	53,669	163,479	64,206	119,097	87,372	23,165	(31,725)
FUND BALANCE AS A PERCENTAGE OF REVENUE		55.3%	48.3%	77.0%	33.6%	70.5%	59.4%	36.1%	-26.6%



Appendix L

2022 Debt Service Fund Budget

Jenkintown Borough

2022 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		131,802	139,359	127,953	109,807	106,793	30,495	(79,312)	(76,298)	
REVENUES:										
Real Property Taxes										
Real Estate-Current	20-301-010	241,673	242,748	236,356	181,990	181,418	225,614	43,624	44,196	
Real Estate-Prior	20-301-020	1,789	1,320	2,408	2,500	1,929	2,000	(500)	71	
Real Estate-Delinquent	20-301-030	7,248	5,387	6,703	6,000	8,945	8,000	2,000	(945)	
Total:		250,710	249,455	245,467	190,490	192,292	235,614	45,124	43,322	
Interest Earnings										
Interest Income	20-341-000	1,843	2,453	794	1,000	525	500	(500)	(25)	
Total:		1,843	2,453	794	1,000	525	500	(500)	(25)	
Proceeds of General Long-Term Debt										
2015 GON Proceeds	20-393-000	-	-	-	-	-	-	-	-	
Police car lease	20-393-300	-	-	-	-	-	-	-	-	
Total:		-	-	-	-	-	-	-	-	
TOTAL REVENUES		252,553	251,908	246,261	191,490	192,817	236,114	44,624	43,297	
									22.5%	

Jenkintown Borough

2022 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 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%	0.0%
Debt Principal - Police cars	20-471-350	13,308	18,173	26,055	29,887	31,956	31,264	1,377	(692)
Debt Principal - 433-435 Cedar	20-471-400	188,308	13,788	14,264	14,800	14,796	15,334	534	538
Total:		188,308	206,961	215,319	219,688	221,752	221,599	1,911	(153)
Debt Interest									
Debt Interest-2015 GON	20-472-200	48,475	44,821	41,131	37,450	37,185	33,775	(3,675)	(3,409)
Debt Interest - Police cars	20-472-350	8,213	7,733	7,257	6,720	6,745	2,565	(1,377)	(868)
Debt Interest - 433-435 Cedar	20-472-400	56,688	56,353	52,102	48,113	47,363	42,527	(5,586)	(558)
Total:		113,376	108,907	100,490	92,283	91,293	82,867	(9,416)	(9,836)
TOTAL EXPENDITURES									
		244,996	263,314	267,421	267,801	269,115	264,126	(3,675)	(4,989)
BEGINNING FUND BALANCE									
		131,802	139,359	127,953	109,807	106,793	30,495	(79,312)	(76,298)
PLUS REVENUE									
		252,553	251,908	246,261	191,490	192,817	236,114	44,624	43,297
LESS EXPENDITURES									
		(244,996)	(263,314)	(267,421)	(267,801)	(269,115)	(264,126)	3,675	4,989
ENDING FUND BALANCE									
		139,359	127,953	106,793	33,497	30,495	2,484	(31,013)	(28,012)
FUND BALANCE AS A PERCENTAGE OF REVENUE									
		55.2%	50.8%	43.4%	17.5%	15.8%	1.1%	-92.6%	-91.9%



Appendix M

2022 Capital Projects Fund Budget

Jenkintown Borough

2022 Final Budget: Fund 31 Capital Projects

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		337,687	312,202	240,724	276,172	98,988	163,084	(113,089)	64,096	
REVENUES:										
Interest Earnings										
Interest Income	31-341-000	1,805	3,284	492	1,000	261	500	(500)	239	
Total:		1,805	3,284	492	1,000	261	500	(867)	239	
Grants										
Transportation Grants	31-390-000	59,710	61,551	484	355,680	9,000	355,680	-	346,680	
Grant Income (H20, CDBG)	31-390-010	11,000	212,622	275,854	1,590,070	223,659	1,406,570	(183,500)	1,182,911	
Sanitary Sewer Rehabilitation	31-390-100	150,000	-	336,222	100,000	25,239	150,000	50,000	124,761	
CDBG HC Ramps	31-390-110	276,640	29,860	-	150,000	-	250,000	100,000	250,000	
Playground Grant	31-390-120	28,000	-	-	60,000	-	-	-	-	
EOC Generator Grant	31-390-200	-	-	-	-	-	60,000	-	60,000	
Total:		525,350	304,033	612,560	2,255,750	257,898	2,222,250	(33,500)	1,964,352	
Interfund Operating Transfers										
Transfer from General Fund	31-392-010	10,000	10,000	-	-	-	-	-	-	
Transfer from Sewer Fund	31-392-080	54,429	-	-	30,000	60,000	30,000	-	(30,000)	
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-	-	-	-	
Total:		64,429	10,000	-	30,000	60,000	30,000	-	(30,000)	
EXPENDITURES:										
Public Safety										
EOC Generator Grant	31-415-740	-	-	-	60,000	-	60,000	-	60,000	
Total:		-	-	-	60,000	-	60,000	-	60,000	
Total:		591,584	317,318	613,052	2,286,750	318,159	2,252,750	(34,000)	1,934,591	
Total:								-1.5%	608.1%	

**Jenkintown Borough
2022 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Public Works - Sanitation									
Sanitary Sewer Rehabilitation	31-429-364	178,770	-	334,759	100,000	-	150,000	50,000	150,000
Total:		178,770	-	334,759	100,000	-	150,000	50,000	150,000
Public Works - Highways, Roads & Streets									
Engineering/inspection	31-430-310	57,932	56,160	11,609	40,000	16,963	50,000	10,000	33,037
H2O and CDBG Grants	31-430-650	-	-	-	150,000	-	-	(150,000)	-
DCED, DCNR, FEMA grants	31-430-729	5,247	215,234	352,540	1,090,070	231,000	880,570	(209,500)	649,570
Borough Match	31-430-730	-	51,557	55,880	219,000	6,100	264,500	45,500	258,400
Playground Grant	31-430-740	24,916	-	-	-	-	-	-	-
Transportation Grants	31-430-750	16,490	65,845	-	355,680	-	355,680	-	355,680
CDBG HC Ramps	31-435-372	329,001	-	-	150,000	-	250,000	100,000	250,000
Total:		433,586	388,796	420,029	2,004,750	254,063	1,800,750	(204,000)	1,546,687
Parking Facilities									
Building	31-445-710	-	-	-	-	-	-	-	-
Demolition & Construction	31-445-730	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
Culture Recreation									
Police Car	31-450-130	-	-	-	-	-	-	-	-
WWI Monument	31-450-160	1,500	-	-	-	-	-	-	-
Public Art	31-450-200	-	-	-	-	-	-	-	-
Total:		1,500	-	-	-	-	-	-	-
TOTAL EXPENDITURES		613,856	388,796	754,788	2,164,750	254,063	2,010,750	(154,000)	1,756,687
BEGINNING FUND BALANCE		337,687	312,202	240,724	276,172	98,988	163,084	(113,089)	64,096
PLUS REVENUE		591,584	317,318	613,052	2,286,750	318,159	2,252,750	(34,000)	1,934,591
LESS EXPENDITURES		(617,069)	(388,796)	(754,788)	(2,164,750)	(254,063)	(2,010,750)	154,000	(1,756,687)
ENDING FUND BALANCE		312,202	240,724	98,988	398,172	163,084	405,084	6,911	242,000
FUND BALANCE AS A PERCENTAGE OF REVENUE		52.8%	75.9%	16.1%	17.4%	51.3%	18.0%	1.7%	148.4%



Appendix N

2022 Highway/Liquid Fuels Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Beginning Fund Balance		128,040	102,831	85,212	87,309	156,868	154,158	66,849	(2,710)
REVENUES:									
Interest Earnings									
Interest Income	35-341-000	1,424	1,452	617	500	683	700	200	17
Total:		1,424	1,452	617	500	683	700	200	17
State Shared Revenue & Entitlement									
State Funding	35-355-050	121,325	124,206	120,891	108,947	112,242	110,554	1,607	(1,688)
Total:		121,325	124,206	120,891	108,947	112,242	110,554	1,607	(1,688)
Interfund Operating Transfers									
Transfer from General Fund	35-392-010	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
Proceeds of General Long-Term Debt									
2015 GON Liquid Fuel Loan	35-393-120	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
TOTAL REVENUES		122,748	125,658	121,508	109,447	112,925	111,254	1,807	(1,671)
EXPENDITURES:									
General Expense									
General Expense	35-400-200	-	-	16,315	-	-	1,000	1,000	1,000
Total:		-	-	16,315	-	-	1,000	1,000	1,000
Major Equipment Purchase									
Major Equipment Purchase	35-430-740	-	45,383	-	-	-	-	-	-
Total:		-	45,383	-	-	-	-	-	-
Snow Removal									
Snow Removal	35-432-200	22,731	17,861	3,503	25,000	25,610	25,000	-	(610)
Total:		22,731	17,861	3,503	25,000	25,610	25,000	-	(610)

**Jenkintown Borough
2022 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
<u>Traffic Signals & Street Signs</u>									
Traffic Signal	35-433-220	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
<u>Maintenance and Repairs</u>									
Maintenance/Repairs	35-438-372	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-
<u>Major Road Construction</u>									
Major Road Construction	35-439-610	95,192	50,000	-	60,000	60,000	95,000	35,000	35,000
Total:		95,192	50,000	-	60,000	60,000	95,000	35,000	35,000
<u>Debt Principal</u>									
2015 GON Liquid Fuel Loan Principal	35-471-200	24,635	25,040	25,438	25,932	25,810	26,352	421	542
Total:		24,635	25,040	25,438	25,932	25,810	26,352	421	542
<u>Debt Interest</u>									
2015 GON Liquid Fuel Loan Interest	35-472-200	5,399	4,994	4,596	4,102	4,215	3,682	(421)	(533)
Total:		5,399	4,994	4,596	4,102	4,215	3,682	(421)	(533)
TOTAL EXPENDITURES		147,957	143,278	49,852	115,034	115,635	151,034	36,000	35,399
BEGINNING FUND BALANCE									
PLUS REVENUE		128,040	102,831	85,212	87,309	156,868	154,158	66,849	(2,710)
LESS EXPENDITURES		122,748	125,658	121,508	109,447	112,925	111,254	1,807	(1,671)
		(147,957)	(143,278)	(49,852)	(115,034)	(115,635)	(151,034)	(36,000)	(35,399)
ENDING FUND BALANCE		102,831	85,212	156,868	81,722	154,158	114,378	32,656	(39,780)
FUND BALANCE AS A PERCENTAGE OF REVENUE		83.8%	67.8%	129.1%	74.7%	136.5%	102.8%		



Appendix O

2022 Police Pension Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		699,432	700,155	886,249	984,427	1,049,196	1,191,648	207,222	142,452	
REVENUES:										
Investment Earnings										
Interest Income	65-341-000	616	1,461	92	250	4	250	-	246	6444.5%
Dividend Income	65-341-010	9,689	15,395	43,318	5,500	10,443	5,500	-	(4,943)	-47.3%
Gain/Loss on sale of investments	65-341-015	(57,040)	109,993	39,589	5,000	56,075	5,000	-	(51,075)	-91.1%
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-	-
Total:		(46,736)	126,849	82,999	10,750	66,522	10,750	-	(55,772)	-83.8%
State Funding										
State Funding	65-355-050	56,213	56,325	59,086	58,500	58,500	57,600	(900)	(900)	-1.5%
Total:		56,213	56,325	59,086	58,500	58,500	57,600	(900)	(900)	-1.5%
Miscellaneous										
Contributions from Gen. Fund	65-389-100	4,749	14,693	28,022	48,020	48,020	16,596	(31,424)	(31,424)	-65.4%
Employee contributions	65-389-200	18,371	21,587	22,723	17,469	18,241	18,368	899	127	0.7%
Total:		23,120	36,280	50,745	49,273	66,261	34,964	(14,309)	(31,297)	-47.2%
TOTAL REVENUES		32,597	219,454	192,830	118,523	191,283	103,314	(15,209)	(87,969)	-46.0%

**Jenkintown Borough
2022 Final Budget: Fund 65 Non Uniform Pension**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
EXPENDITURES:									
Employee Pension									
Investment Fees	65-470-061	2,817	2,645	1,938	3,000	1,733	3,000	0.0%	1,267
Total:		2,817	2,645	1,938	3,000	1,733	3,000	0.0%	1,267
Miscellaneous									
Direct Payments	65-489-100	23,026	24,644	23,410	23,410	41,495	34,012	45.3%	(7,483)
Admin Exp	65-489-990	6,031	6,072	4,535	10,000	5,602	10,000	0.0%	4,398
Total:		29,057	30,716	27,945	33,410	47,097	44,012	31.7%	(3,085)
TOTAL EXPENDITURES		31,874	33,360	29,883	36,410	48,830	47,012	29.1%	(1,819)
BEGINNING FUND BALANCE									
PLUS REVENUE		699,432	700,155	886,249	984,427	1,049,196	1,191,648	21.0%	142,452
LESS EXPENDITURES		32,597	219,454	192,830	118,523	191,283	103,314	-12.8%	(87,969)
		(31,874)	(33,360)	(29,883)	(36,410)	(48,830)	(47,012)	29.1%	1,819
ENDING FUND BALANCE		700,155	886,249	1,049,196	1,066,540	1,191,648	1,247,951	17.0%	56,302
FUND BALANCE AS A PERCENTAGE OF REVENUE		2147.9%	403.8%	544.1%	899.9%	623.0%	1207.9%		



Appendix P

2022 Non-Uniformed Pension Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference
Beginning Fund Balance		3,675	4,163	6,884	3,544	4,100	300	(3,245)	(3,800)
REVENUES:									
Interest Earnings									
Interest Income	95-341-000	32	71	23	50	14	(50)	(50)	(14)
Total:		32	71	23	50	14	-	(50)	(14)
Miscellaneous									
Police Donation	95-390-006	2,270	5,075	2,825	-	300	1,500	1,500	1,200
Total:		2,270	5,075	2,825	-	300	1,500	1,500	1,200
TOTAL REVENUES		2,302	5,146	2,848	50	314	1,500	1,450	1,186
EXPENDITURES:									
Police									
General Expenses	95-410-122	1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)
Police K9 Equipment	95-410-125	-	-	-	-	-	-	-	-
Total:		1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)
TOTAL EXPENDITURES		1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)
BEGINNING FUND BALANCE									
PLUS REVENUE		3,675	4,163	6,884	3,544	4,100	300	(3,245)	(3,800)
LESS EXPENDITURES		2,302	5,146	2,848	50	314	1,500	1,450	1,186
		(1,814)	(2,425)	(5,632)	-	(4,114)	(1,000)	(1,000)	3,114
ENDING FUND BALANCE		4,163	6,884	4,100	3,594	300	800	(2,794)	500
FUND BALANCE AS A PERCENTAGE OF REVENUE		180.9%	133.8%	144.0%	87.5%	95.5%		-77.8%	166.9%

Appendix Q

2022 Police Donation Fund Budget

**Jenkintown Borough
2022 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year End Projection	2022 Budget	22 Bud v 21 Bud Difference	22 Bud v 21 Proj Difference	
Beginning Fund Balance		3,675	4,163	6,884	3,544	4,100	300	(3,245)	(3,800)	
REVENUES:										
Interest Earnings										
Interest Income	95-341-000	32	71	23	50	14	(50)	-100.0%	(14)	
Total:		32	71	23	50	14	(50)	-100.0%	(14)	
Miscellaneous										
Police Donation	95-390-006	2,270	5,075	2,825	-	300	1,500	1,500	1,200	
Total:		2,270	5,075	2,825	-	300	1,500	1,500	1,200	
TOTAL REVENUES		2,302	5,146	2,848	50	314	1,500	2900.0%	1,186	
EXPENDITURES:										
Police										
General Expenses	95-410-122	1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)	
Police K9 Equipment	95-410-125									
Total:		1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)	
TOTAL EXPENDITURES		1,814	2,425	5,632	-	4,114	1,000	1,000	(3,114)	
BEGINNING FUND BALANCE		3,675	4,163	6,884	3,544	4,100	300	(3,245)	(3,800)	
PLUS REVENUE		2,302	5,146	2,848	50	314	1,500	2900.0%	1,186	
LESS EXPENDITURES		(1,814)	(2,425)	(5,632)	-	(4,114)	(1,000)	-	3,114	
ENDING FUND BALANCE		4,163	6,884	4,100	3,594	300	800	(2,794)	500	
FUND BALANCE AS A PERCENTAGE OF REVENUE		180.9%	133.8%	144.0%	87.5%	95.5%		-77.8%	166.9%	