



BOROUGH OF JENKINTOWN

2023 BUDGET

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2023 BOROUGH BUDGET STATEMENT

TO: Jenkintown Borough Council, Mayor Gabriel Lerman
FROM: George Locke, Borough Manager
RE: 2023 Borough Budget
DATE: December 7, 2022

The 2023 Budget Statement illustrates the current financial condition of the Borough Funds which are not unlike many other smaller Municipalities at this time. The 2023 Borough Budget represents a funding plan of action to restore or continue the operations and projects that are critical for maintaining quality of life for all residents and visitors to Jenkintown Borough. The Committees, Volunteer Groups, Operations and a few of the Grant subsidized projects supported in the budget include; the Environmental Action Committee, Shade Tree Commission, Jenkintown Youth Association, Town Square / Cedar Street Park projects, HIWAY Theater, Jenkintown Library, Recreation Board, Paving project, Extension of School Safety Zone, York Road Safety plan, ADA accessibility ramp program, storm and flood water mitigation, and PaDep recycling grants.

You will recall in 2021, as the Pandemic unfolded Council took decisive and innovative action to achieve their stated goal of not raising real estate taxes at that time. Included in the proposed 2023 budget are the continued returns of the diverted millage and repayment of the transferred monies from those successful actions. Returning diverted tax millage to the [04] Fire equipment Fund in the amount of .01 mills and [20] Debt Fund in the amount of .06 mills. *(Leaving .44 mil to the [04] Fire Equipment Fund still diverted due to the 2021 exercise.)*

Planning meetings for the 2023 Budget began with Department Head meetings in July and Public workshop meetings in October of this year and were undertaken by Professionals with a strong sense of responsibility and commitment. Comparison and elimination exercises on proposed projects, expenses and careful estimation of possible revenues took place. As the largest fund that contains the lion share of operations, it was readily apparent that the [01] General Fund could not be balanced with the current dedicated millage allocated.

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 \$1,095,750 from 2022. There remains one unresolved re-assessment case before the courts since 2021. Because it is on a large Commercial property, a multi-year retroactive payment will result if an assessment reduction is ordered and could possibly be a six-figure payment for the Borough. The Court is expected to rule on this case in early 2023 and the Borough has sufficiently budgeted with this possible settlement in mind.

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. While the 2022 - Act 511 total will be approximately \$190K more than the 2021 Act 511 total, it still included a portion of the taxes from the vacated businesses (shared 50/50 w/JSD) which will no longer be submitted in 2023. The Tax Administrator, Berkheimer cautioned the Borough should expect to see a decrease in 2023 BPT revenue of up to \$125K due to past due payments that were made in 2022 and one time payments by Contractors. 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, another piece of the fiscal turmoil cause by the pandemic.

It should be noted that the [01] General Fund is projected to end 2022 with a fund balance of \$188,972. There will be a few large invoices typically paid in December that will be paid in January 2023, including but not limited to the Jenkintown Police Department 'Contract Option' annual sell back of unused sick time (approximately \$70,000).

In addition to the loss of tax revenue, the legal settlement between the Borough and Wells Fargo Financial, returning 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 when this debt expires.

The Borough was fortunate to be allocated \$462,637.92 through the American Rescue Plan Act of 2021 and that was shown as revenue in the [01] General Fund in two equal parts in July of 2021, and again in August 2022. Those Federal ARPA funds were vital in assisting to close our Budget shortfall, they have been accounted for and reporting began in April 2022. Please note that the ARPA funds are not available in the 2023 Budget.

2023 Budget - [01] General Fund – projected budget deficit of approx. \$72K at current milage rates is overcome by *Tax millage increase of .9 mill (generating \$251K)*. This is 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 action will leave the 2023 General Fund with a projected Fund balance of \$174,357.

[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 is projected to end the 2022 year with deficit of approximately \$53,000. This is due in part to a significant increase in the contract in 2022 as well as the accumulation of delinquent accounts. The Borough has performed a comprehensive review of all delinquent accounts and initiated a computerized collection program in hopes to capture those delinquent funds which will assist to stabilize the Fund. **As a result of the information provided above the solid waste annual fee will need to be set at \$400 for the 2023 Budget.**

Public Safety and Emergency Services play a key role in the 2023 Budget. Chief of Police T. Scott brought significant experience to the budgeting process this year working with Borough Administration to improve tracking of finances and accounting including an electronic scheduling software and a realistic treatment of Police Department overtime by accurately dividing the overtime hours into several specific categories for accounting and budgeting purposes. The budget also has new categories added for emergency management training and communications that did not exist previously and upgrades to previous categories such as Police Department training, IT and Security.

[01] **General Fund** – 410 – Police Department. Improvement/upgrades. Scheduling system, body worn cameras, vests, training, re-organization, hybrid patrol vehicle, technology services, computer system, parking enforcement technology.

[03] **Fire Protection Fund** – the four annual budgets that comprise this fund are submitted by the Fire Chiefs and Presidents of both Pioneer and Independent Fire Houses. The budgets which include expenses for the operations and fire house expenses exceeded the amount the current tax millage collected requiring an increase in millage in the Fire Protection Fund of .08 mills, which will address the increased expenses requested in the budgets presented.

[10] **Ambulance Emergency Services** – the 2023 budget creates for the first time the ‘Ambulance Emergency Services Fund’ with a dedicated tax millage of 0.050 mills, that will ensure the funding is in place to assist in providing the residents, property owners and visitors to the Borough with the proven quality emergency response care that is not only required in this day and age but also that they have become accustomed to depending on. The creation of the [10] Ambulance Fund was the result of inter-municipal meetings/planning that began in 2021. Facing budgetary constraints and unprecedented staffing shortages the various Municipalities and County discussed and explored all options available to provide the emergency services they are required to provide. Currently, Second Alarmers Rescue Service answers upwards of 450 emergency calls per year within the Borough as well as covering special events like the 5K Sunset Run, the Art’s Fest and are a valued member of our community. Council is pleased to have worked toward this resolution and look forward to many more years of quality emergency service.

Across all funds that required an adjustment in millage to be considered balanced a total of 1.1 mill increase (11%) was required, on an average assessed property of \$150K that is equal to \$166.50.

All Budget Funds that are assigned Real Estate Tax millage are now 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 2023 Borough Budget, totaling \$8.2 million dollars.

2023 total assessed valuation, provided by Montgomery County is \$285,388,039. The tax millage is allocated as follows, based on a 98% collection rate:


General Fund	8.07 mills	\$2,211,879
Street Light Fund	0.202 mills	\$55,366
Fire Protection	0.680 mills	\$186,379
Fire Apparatus	0.110 mills	\$30,150
Library	0.826 mills	\$226,396
Ambulance Services	0.050 mills	\$13,704
Street Tax	0.265 mills	\$72,633
Debt Service	0.960 mills	\$263,123
Total Real Estate Tax millage	11.163 mills	\$3,059,630

Appendix A

2023 Real Estate Taxes

Estimated Income from Real Estate Tax

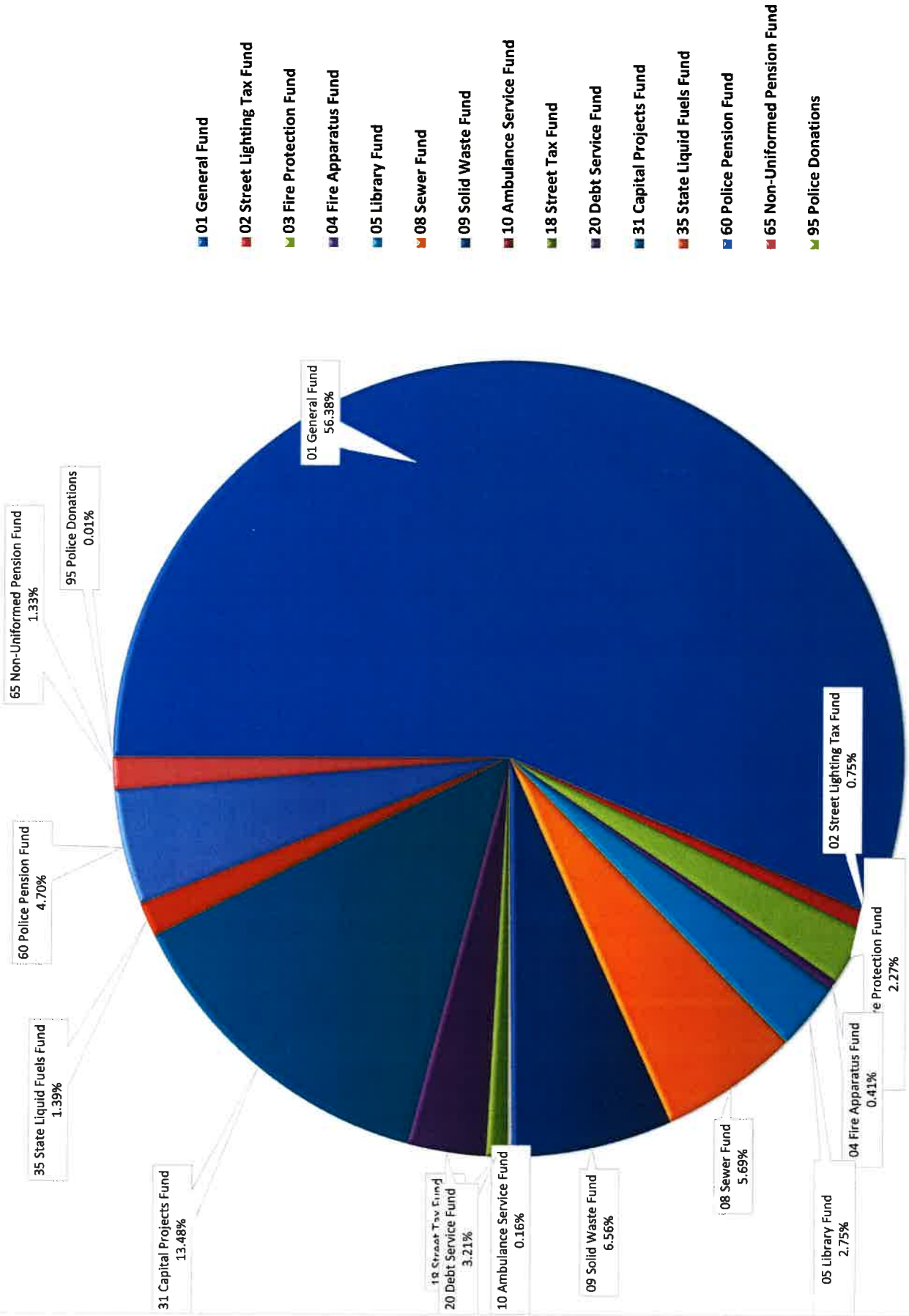
	Fund 01	Fund 02	Fund 03	Fund 04	Fund 05	Fund 10	Fund 18	Fund 20
	General Fund	Street Light Fund	Fire Fund	Fire Apparatus Fund	Library Fund	Ambulance Services	Street Tax Fund	Debt Service Fund
2022 Assessment from the County report dated 6/17/2022	285,388,039	285,388,039	285,388,039	285,388,039	285,388,039	285,388,039	285,388,039	285,388,039
Less 2% Allowance for Appeals & Adjustments	(5,707,761)	(5,707,761)	(5,707,761)	(5,707,761)	(5,707,761)	(5,707,761)	(5,707,761)	(5,707,761)
Adjusted Assessment Balance	279,680,278	279,680,278	279,680,278	279,680,278	279,680,278	279,680,278	279,680,278	279,680,278
2023 Tax Millage	8.070	0.202	0.680	0.110	0.826	0.050	0.265	0.960
Estimated Gross Income Before Discount	2,257,020	56,495	190,183	30,765	231,016	13,984	74,115	268,493
Less 2% discount	(45,140)	(1,130)	(3,804)	(615)	(4,620)	(280)	(1,482)	(5,370)
Tax Revenue Available for Appropriation - 2023	2,211,879	55,366	186,379	30,150	226,396	13,704	72,633	263,123



Appendix B

2023 Budget Charts and Graphs

2023 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

10 Ambulance Service 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

01 General Fund
56.38%

65 Non-Uniformed Pension Fund
1.33%

95 Police Donations
0.01%

60 Police Pension Fund
4.70%

35 State Liquid Fuels Fund
1.39%

31 Capital Projects Fund
13.48%

18 Street Tax Fund
3.21%

20 Debt Service Fund
3.21%

10 Ambulance Service Fund
0.16%

09 Solid Waste Fund
6.56%

08 Sewer Fund
5.69%

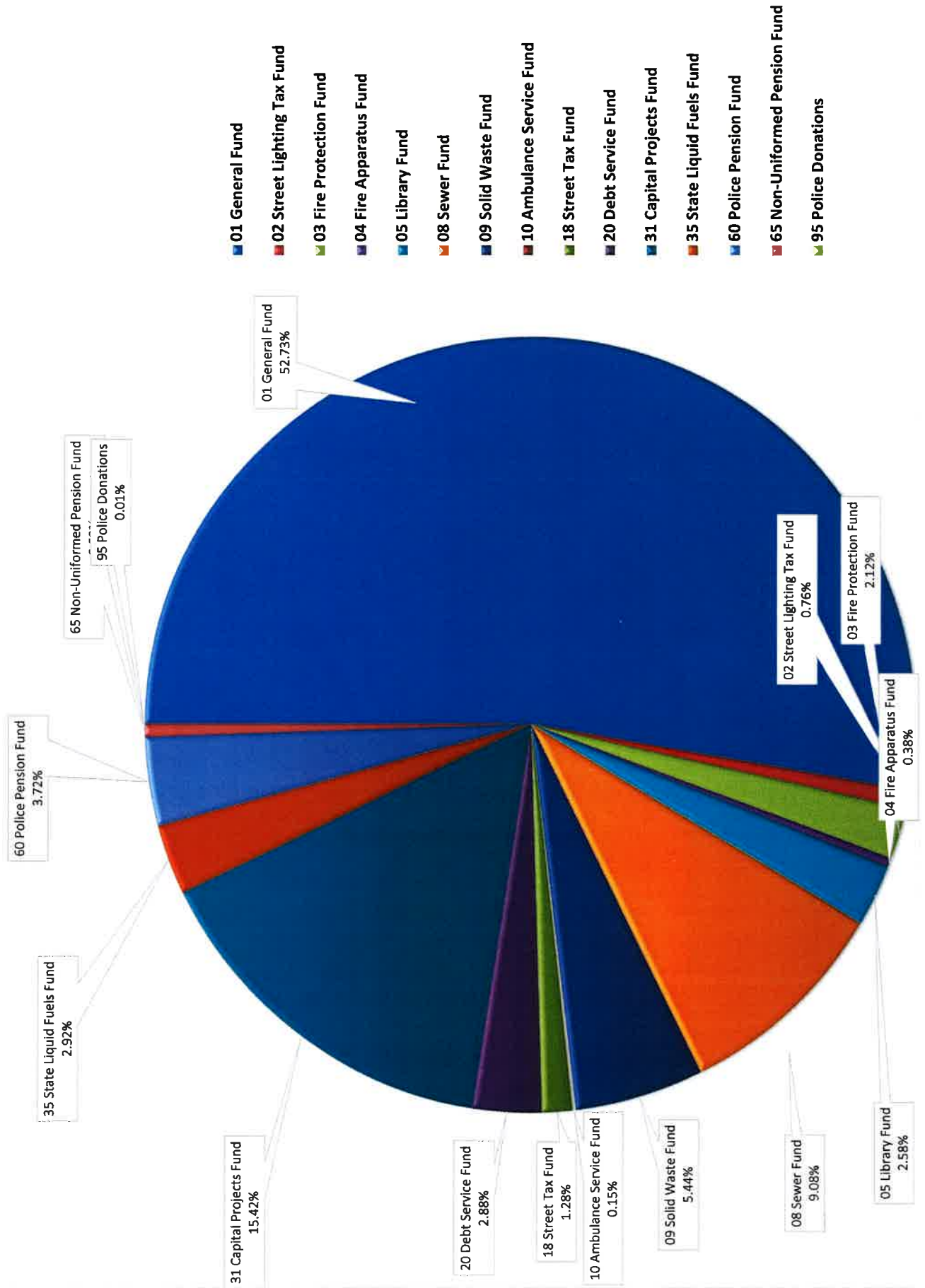
05 Library Fund
2.75%

04 Fire Apparatus Fund
0.41%

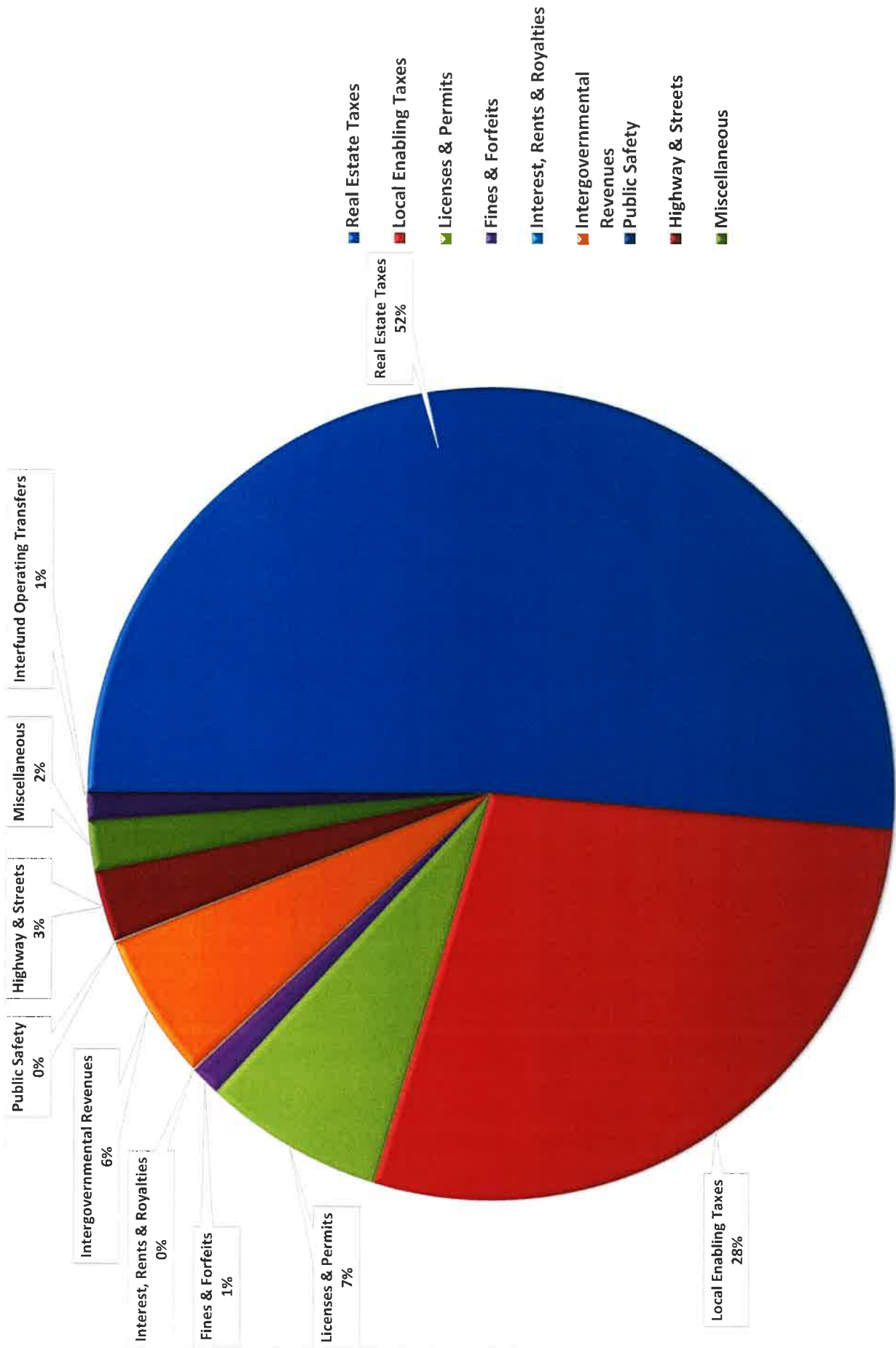
03 Fire Protection Fund
2.27%

02 Street Lighting Tax Fund
0.75%

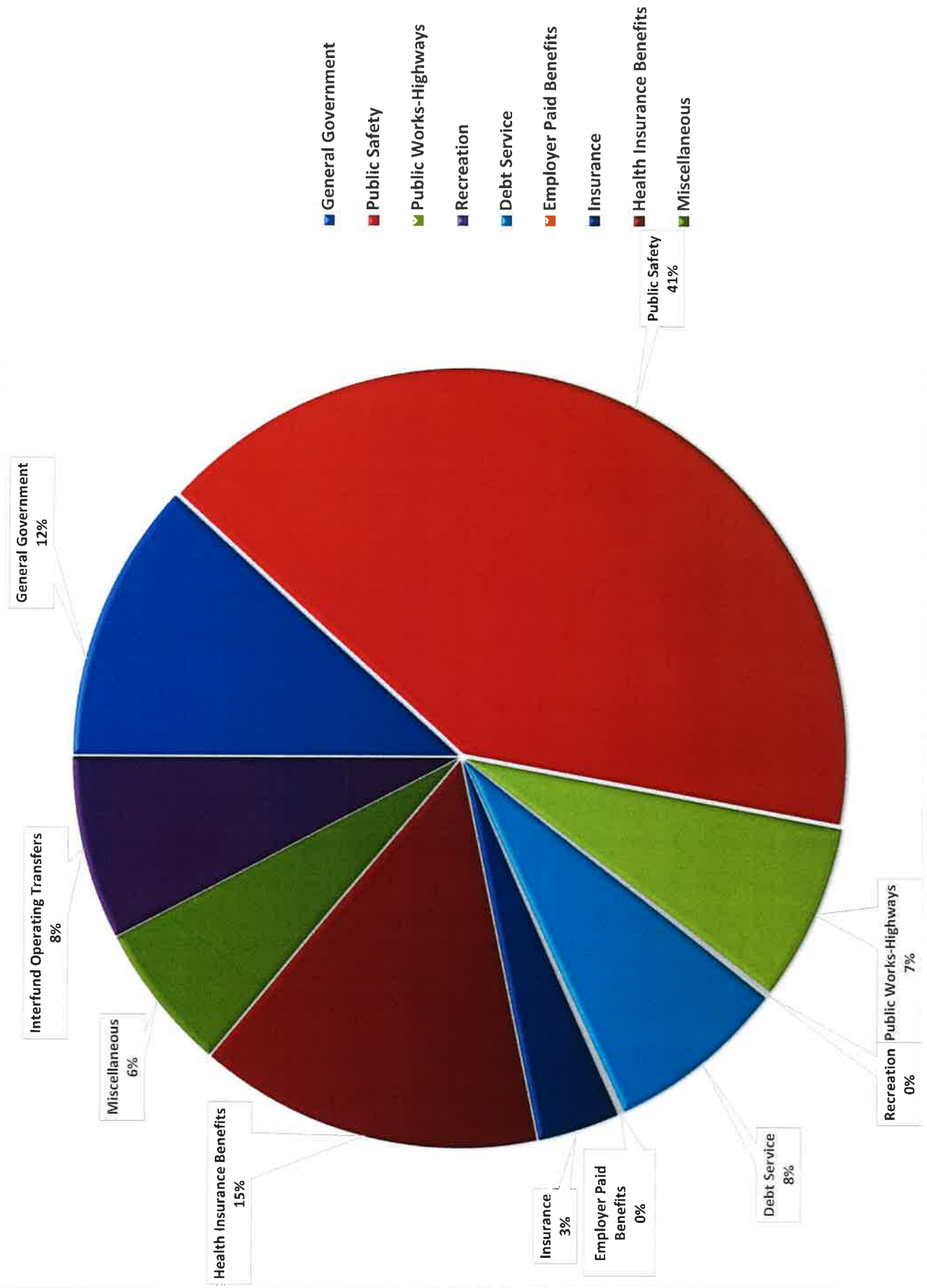
2023 Budget - Expenditures



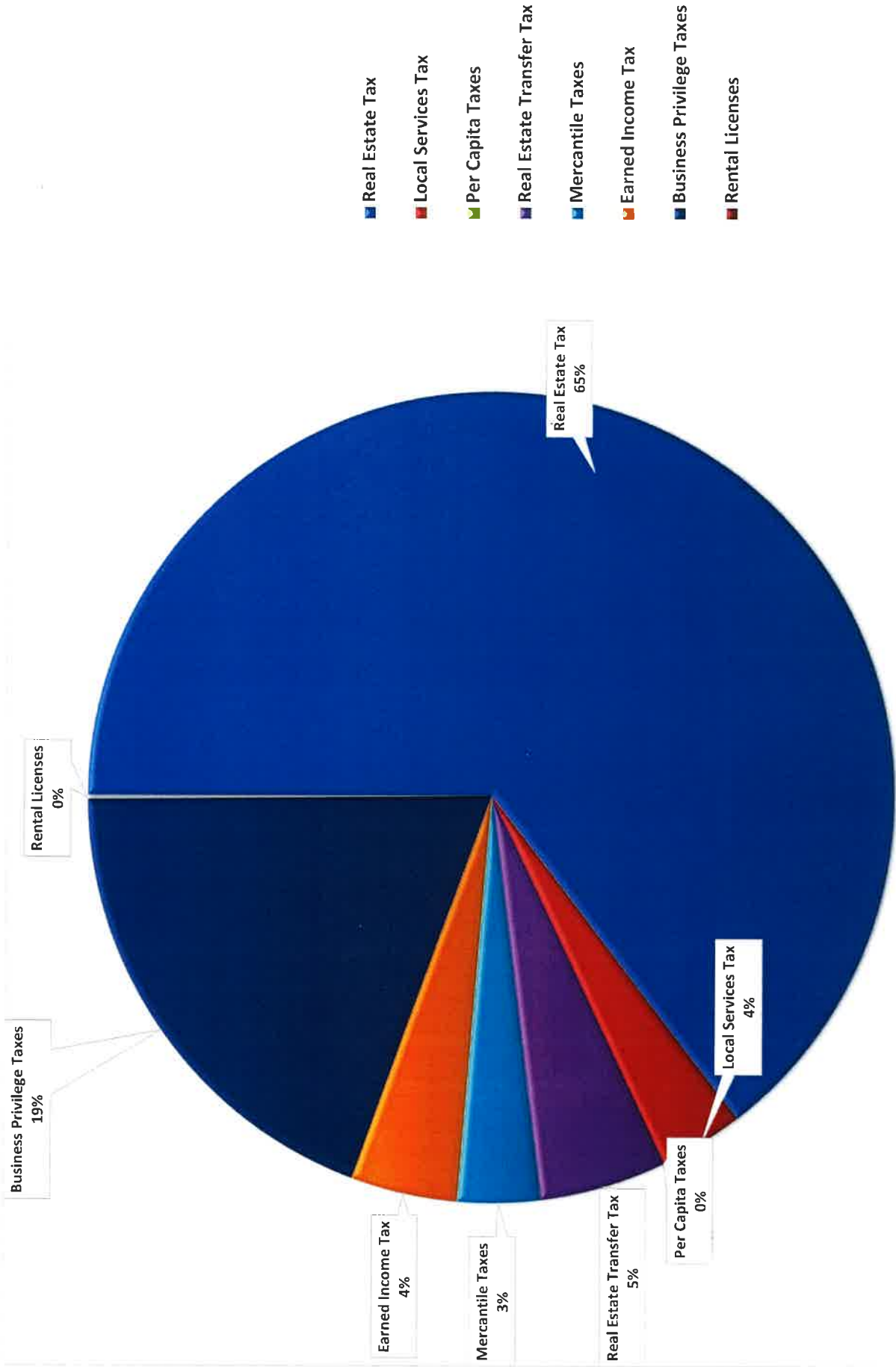
2023 Budget - General Fund Revenue



2023 Budget - General Fund Expenditures



2023 General Fund - Tax Revenue



Appendix C

2023 Summary by Fund

**Jenkintown Borough
2023 Final Budget**

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Year end Projection</u>	<u>2023 Budget</u>	<u>Increase/(Decrease) from 2022 Budget</u>	<u>%Change from 2022 Budget</u>
REVENUE									
01 General Fund	3,844,897	4,042,810	3,655,275	4,311,280	4,806,480	4,884,062	4,751,204	(55,276)	98.85%
02 Street Lighting Tax Fund	64,181	57,413	59,168	69,525	63,653	55,920	62,966	(687)	98.92%
03 Fire Protection Fund	169,946	169,305	167,151	174,131	172,483	166,002	191,079	18,596	110.78%
04 Fire Equipment Reserve	133,836	434,662	126,854	35,453	34,714	30,280	34,650	(64)	99.81%
05 Library Fund	235,673	234,787	230,495	212,137	234,815	226,421	231,996	(2,819)	98.80%
08 Sewer Fund	436,646	1,823,047	485,695	448,941	501,400	402,534	479,400	(22,000)	95.61%
09 Solid Waste Collection Fund	348,243	338,794	325,991	323,016	447,800	417,739	553,180	105,380	123.53%
10 Ambulance Service Fund							13,704		#DIV/0!
18 Street Tax Fund	201,880	111,221	212,272	88,055	147,012	123,847	75,433	(71,579)	51.31%
20 Debt Service Fund	252,553	251,908	246,261	195,190	236,114	226,377	270,623	34,509	114.62%
31 Capital Projects Fund	591,584	317,318	613,052	293,482	2,252,750	234,284	1,136,180	(1,116,570)	50.44%
35 Highway/Liquid Fuels Tax Fund	122,748	125,658	121,508	112,918	111,254	117,334	117,269	6,016	105.41%
60 Police Pension Fund	(39,277)	1,203,098	801,280	955,149	420,341	1,021,912	395,813	(24,528)	94.16%
65 Non-Uniformed Pension Fund	32,597	219,454	192,830	233,004	118,567	189,633	111,871	(6,696)	94.35%
95 Police Donations	2,302	5,146	2,848	1,061	1,500	6	1,009	(491)	67.27%
TOTAL ALL FUNDS	6,397,812	9,334,621	7,240,680	9,001,607	9,548,883	8,096,352	8,426,376	(1,122,506)	88.24%
EXPENDITURES									
01 General Fund	4,086,218	4,192,472	4,027,379	4,398,357	4,642,831	4,462,586	4,765,818	122,987	102.65%
02 Street Lighting Tax Fund	146,770	63,392	57,214	51,439	58,597	60,314	68,997	10,400	117.75%
03 Fire Protection Fund	171,381	196,352	157,756	167,235	176,104	170,767	191,234	15,130	108.59%
04 Fire Apparatus Fund	351,643	736,919	71,701	37,700	34,466	34,466	34,466	-	100.00%
05 Library Fund	235,568	234,889	235,397	211,403	234,815	227,000	233,000	(1,815)	99.23%
08 Sewer Fund	570,672	967,529	714,075	498,313	714,099	567,490	820,615	106,516	114.92%
09 Solid Waste Collection Fund	323,686	306,845	362,395	343,434	446,727	473,664	492,051	45,323	110.15%
10 Ambulance Services							13,704		#DIV/0!
18 Street Tax Fund	319,007	169,194	102,462	143,900	178,737	114,212	116,000	(62,737)	64.90%
20 Debt Service Fund	244,996	263,314	267,421	265,698	264,126	263,157	260,175	(3,951)	98.50%
31 Capital Projects Fund	617,069	388,796	754,788	321,355	2,010,750	245,075	1,393,780	(616,970)	69.32%
35 Highway/Liquid Fuels Tax Fund	147,957	143,278	49,852	110,644	154,716	45,733	263,652	108,936	170.41%
60 Police Pension Fund	316,920	298,455	285,865	284,578	275,517	423,073	336,409	60,892	122.10%
65 Non-Uniformed Pension Fund	31,874	33,360	29,883	44,062	47,012	56,235	47,012	-	100.00%
95 Police Donations	1,814	2,425	5,632	3,736	1,000	191	1,000	-	100.00%
TOTAL ALL FUNDS	7,565,574	7,997,219	7,121,820	9,223,955	9,239,496	7,143,963	9,037,913	(201,583)	97.82%
EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES/	(1,167,762)	1,337,402	118,861	(222,348)	309,387	952,389	(611,536)	(920,923)	-197.66%

Appendix D

2023 General Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference		
Beginning Fund Balance		648,781	407,461	257,799	15,696	(71,382)	(71,382)	188,972	260,353	-364.7%	260,353	-364.7%
REVENUES:												
Real Property Taxes												
Real Estate-Current	01-301-010	1,244,259	1,360,511	1,435,125	1,652,105	1,992,007	1,928,687	2,211,879	219,872	11.0%	283,193	14.7%
Real Estate-Prior	01-301-020	9,210	6,791	13,492	17,050	10,000	24,756	10,000	-	0.0%	(14,756)	-59.6%
Real Estate-Delinquent	01-301-030	37,309	27,022	36,687	61,139	40,000	31,604	40,000	-	0.0%	8,396	26.6%
Total:		1,290,778	1,394,324	1,485,304	1,730,295	2,042,007	1,985,046	2,261,879	219,872	10.8%	276,833	13.9%
Act 511 Taxes												
Local Services Tax	01-310-000	130,498	122,645	109,384	112,783	111,000	108,093	118,000	7,000	6.3%	9,908	9.2%
Per Capita Taxes-Current	01-310-010	19,071	80	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Per Capita Taxes-Prior Year	01-310-020	330	20	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Real Estate Transfer Tax	01-310-100	188,342	130,214	134,346	165,255	150,000	205,357	180,000	30,000	20.0%	(25,357)	-12.3%
Mercantile Taxes	01-310-300	166,408	202,653	197,126	114,705	150,000	128,728	115,000	(35,000)	-23.3%	(13,728)	-10.7%
Earned Income Tax-non-resident	01-310-700	149,453	155,518	159,570	160,919	165,000	125,016	150,000	(15,000)	-9.1%	24,984	20.0%
Business Privilege Taxes	01-310-800	1,086,962	941,458	645,069	656,583	700,000	830,429	675,000	(25,000)	-3.6%	(155,429)	-18.7%
Rental Licenses	01-310-900	3,983	5,335	3,867	2,300	4,000	10,836	6,000	2,000	50.0%	(4,836)	-44.6%
Total:		1,745,046	1,557,923	1,249,362	1,212,545	1,280,000	1,408,459	1,244,000	(36,000)	-2.8%	(164,459)	-11.7%
Licenses & Permits												
Liquor Licenses	01-320-010	1,050	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Building Permits	01-320-020	64,901	178,041	45,483	47,855	125,000	103,758	125,000	-	0.0%	21,242	20.5%
Plumbing Permits	01-320-030	10,358	20,945	9,451	7,906	10,000	19,246	30,000	20,000	200.0%	10,754	55.9%
Street Encl. Permits	01-320-040	7,257	49,785	11,715	6,060	15,000	8,824	7,000	(8,000)	-53.3%	(1,824)	-20.7%
Zoning/Land Development	01-320-050	21,212	13,830	16,280	15,205	10,000	21,365	15,000	5,000	50.0%	(6,365)	-29.8%
Parking Permits	01-320-070	14,410	18,440	10,310	11,555	14,000	14,085	16,000	2,000	14.3%	1,915	13.6%
Other Licenses/Permits	01-320-100	12,686	21,201	35,302	12,741	15,000	28,846	48,000	33,000	220.0%	19,155	66.4%
Cable TV Fees	01-320-120	91,043	89,427	85,824	83,218	85,000	82,762	75,000	(10,000)	-11.8%	(7,762)	-9.4%
Tree Permits	01-320-150	-	-	-	-	50	-	50	-	0.0%	50	#DIV/0!
Total:		222,917	391,669	214,365	197,279	274,050	278,885	316,050	42,000	15.3%	37,165	13.3%

**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj 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	14,612	7,020	12,201	32,760	25,740	20,559
Police OT reimbursement	01-389-025	6,466	7,435	6,448	9,950	7,000	10,202	10,000	3,000	(202)
Rec Board Revenue	01-389-029	1,694	485	-	1,100	1,000	-	1,000	-	1,000
Other Receipts	01-389-030	26,452	8,590	44,449	276,264	236,000	250,555	10,000	(226,000)	(240,555)
Refund of Prior year	01-389-031	3,371	-	18,699	9,351	3,000	-	3,000	-	3,000
Insurance Recoveries	01-389-060	12,282	2,975	8,312	384	500	19,430	7,000	6,500	(12,430)
Total:		68,832	36,633	95,334	312,045	255,520	292,388	63,760	(191,760)	(228,628)
Interfund Operating Transfers										
Street Light	01-392-020	-	-	130,000	-	-	-	-	-	-
Sewer	01-392-080	40,000	40,000	40,000	40,000	50,000	50,000	50,000	-	-
Solid Waste	01-392-090	23,500	23,500	30,000	30,000	30,000	-	-	(30,000)	-
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	-	-	-
Transfer from Liquid Fuels		-	-	15,445	-	-	-	-	-	-
Street Tax	01-392-910	20,000	20,000	40,000	40,000	50,000	50,000	50,000	(50,000)	(50,000)
Total:		83,500	83,500	255,445	110,000	130,000	100,000	50,000	(80,000)	(50,000)
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	-	-	-	350,000	350,000	350,000	350,000	-	-
Total:		-	50,311	54,845	350,000	350,000	350,000	350,000	-	0.0%
TOTAL REVENUES		3,844,897	4,042,810	3,785,275	4,311,280	4,806,480	4,884,062	4,751,204	(55,276)	(132,859)
									-1.2%	-2.7%

**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Information Technology										
Equipment and Supplies	01-407-100	544	-	-	1,789	1,000	790	17,000	16,000	16,210
Maint and Support	01-407-110	21,843	19,131	18,386	19,570	20,000	19,630	31,652	11,652	12,022
Software	01-407-200	2,000	2,605	2,000	3,000	3,000	3,350	3,060	60	(290)
Website	01-407-210	6,169	6,000	6,231	9,955	12,000	12,171	6,000	(6,000)	(6,171)
Total:	Total:	30,555	27,736	26,617	34,313	36,000	35,941	57,712	21,712	21,771
Building & Plants										
Materials & Supplies	01-409-100	440	2,487	1,910	1,241	2,500	2,374	2,500	-	126
Utilities	01-409-110	16,051	20,448	16,386	24,506	21,000	25,361	24,000	3,000	(1,361)
Real Estate Taxes	01-409-120	8,462	-	-	-	-	-	-	-	#DIV/0!
Contract Service	01-409-300	1,312	1,292	2,134	967	500	1,630	1,630	1,130	226.0%
Maintenance/Repairs	01-409-400	6,006	4,201	5,106	12,428	6,800	7,625	8,000	1,200	17.6%
Janitorial Service	01-409-450	-	-	-	-	3,000	3,580	4,420	1,420	47.3%
Equipment Purchase	01-409-700	2,631	3,267	3,244	3,020	3,300	3,959	5,544	2,244	68.0%
Total:	Total:	34,902	31,695	28,779	42,162	37,100	44,550	46,094	8,994	24.2%
Police										
Chief	01-410-010	100,313	103,805	108,977	85,364	170,000	205,453	135,500	(34,500)	(69,953)
Sergeants	01-410-020	266,029	292,461	312,997	313,433	323,646	303,249	224,934	(98,712)	(78,315)
Legal-Labor Counsel	01-410-029	3,249	37,158	74,839	46,825	53,000	28,697	40,000	(13,000)	11,303
Officers	01-410-030	835,948	887,901	964,837	892,938	832,642	850,081	842,707	10,065	(7,373)
Crossing Guards	01-410-040	32,954	33,549	35,191	29,393	14,040	33,650	65,520	51,480	31,871
Parking Enforcement	01-410-050	32,206	31,604	34,492	33,280	34,278	39,480	46,062	11,783	94.7%
Part-time Officers	01-410-060	35,384	34,867	1,332	-	-	7,500	46,550	46,550	520.7%
Clerk	01-410-070	38,284	39,457	41,722	2,300	27,000	15,600	46,072	19,072	30,472
Overtime - Regular	01-410-080	96,962	73,976	75,359	40,752	35,000	92,166	10,000	(25,000)	(82,166)
Officer-In-Charge	01-410-081	14,601	13,389	16,501	13,868	11,000	13,190	13,500	2,500	310
School - tuition reimbursement	01-410-082	-	-	953	953	2,000	3,209	3,300	1,300	2.4%
Overtime - Grant Reimbursed	01-410-083	-	-	-	-	-	-	10,000	10,000	10,000
Overtime - Borough Event	01-410-084	-	-	-	-	-	-	2,500	2,500	2,500
Overtime - Reimbursed	01-410-085	-	-	-	-	-	-	2,500	2,500	2,500
Overtime - Court	01-410-086	-	-	-	-	-	-	2,500	2,500	2,500
Overtime - Shift Coverage	01-410-087	-	-	-	-	-	-	2,500	2,500	2,500
Holiday Double Time	01-410-090	-	-	-	-	-	-	18,144	18,144	18,144
Longevity	01-410-091	-	-	-	-	-	-	23,602	(1,332)	969
Contract Option	01-410-092	-	21	-	269	150	1,071	70,900	(10,984)	(8,709)
Materials/Supplies	01-410-100	-	-	-	-	-	-	700	550	(371)
Uniforms	01-410-119	-	-	-	-	-	-	5,000	5,000	5,000
Uniforms - Patrol Operation	01-410-120	16,368	15,343	11,862	12,798	17,000	19,007	16,500	(500)	(2,507)
Range Equipment/Supplies	01-410-121	1,251	6,251	3,602	6,252	3,000	6,181	5,000	2,000	(1,181)
General Expenses	01-410-122	11,573	9,641	11,186	8,089	8,000	9,009	8,000	-	(1,009)
Training	01-410-123	6,390	5,640	1,509	3,935	5,000	4,680	5,000	-	320
Equipment Repair/Maint	01-410-124	5,807	3,764	6,449	5,510	5,000	9,876	5,000	-	(4,876)
Police Equipment Purchase	01-410-125	14,235	10,671	9,332	4,648	6,000	4,188	6,000	-	1,812
Radio Expense	01-410-126	16,874	17,294	16,561	7,842	8,000	7,575	8,916	916	1,341
Total:	Total:	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585	1,585

**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Recreation										
Recreation Active (JYA)	01-452-220	9,500	10,500	8,000	5,500	8,000	8,000	8,000	0.0%	0.0%
Recreation Board Programs	01-452-230	2,500	2,638	414	313	-	-	-	#DIV/0!	#DIV/0!
Community Playground	01-452-300	1,500	1,500	-	-	-	-	-	#DIV/0!	#DIV/0!
Cedar Street Open Space	01-452-400	-	16	3,000	800	2,000	1,790	3,000	50.0%	67.6%
Total:		13,500	14,654	11,414	6,613	10,000	9,790	11,000	10.0%	12.4%
Civil/Military Celebrations										
Civil Service	01-457-200	1,790	-	-	-	250	-	-	-100.0%	#DIV/0!
Total:		1,790	-	-	-	250	-	(250)	-100.0%	#DIV/0!
Civic Celebrations										
Civic Activities	01-459-100	246	1,150	-	100	250	240	350	40.0%	46.0%
Total:		246	1,150	-	100	250	240	350	40.0%	46.0%
Debt Principal										
Capital Lease Principal	01-471-350	5,597	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Tran Principal	01-471-600	-	-	-	350,000	350,000	350,000	350,000	0.0%	0.0%
Total:		5,597	-	-	350,000	350,000	350,000	350,000	0.0%	0.0%
Debt Interest										
Capital Lease Interest	01-472-350	1,595	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Tran Interest	01-472-600	-	-	-	7,852	8,750	7,681	10,500	20.0%	36.7%
Total:		1,595	-	-	7,852	8,750	7,681	10,500	20.0%	36.7%
Employer Paid Benefits										
PD Pension Excess Ben Refund	01-483-000	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Employee Pension	01-483-010	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Unemployment Comp	01-485-100	10,270	9,524	8,446	7,867	8,192	10,092	11,252	37.4%	11.5%
Total:		10,270	9,524	8,446	7,867	8,192	10,092	11,252	37.4%	11.5%

**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Insurance										
Package Policy	01-486-200	72,456	61,594	32,958	74,957	90,516	84,394	88,256	(2,261)	3,862
Workman's Comp Vehicle	01-486-210	87,974	68,179	58,027	57,688	61,317	54,070	64,592	3,275	10,522
Police Deductible	01-486-260	3,287	-	-	-	1,500	-	10,000	#DIV/0!	#DIV/0!
Insurance - Auto Repair	01-486-374	-	-	-	-	-	14,229	-	8,500	10,000
Total:		163,717	129,773	90,985	132,645	153,333	152,693	162,848	9,514	10,155
Employees Benefits										
Social Security	01-487-000	75,223	81,436	82,184	71,296	80,850	77,239	81,755	904	4,515
Hosp/Major Medical - Uniform	01-487-030	259,054	319,844	267,923	283,715	273,247	270,937	342,938	69,691	72,001
Hosp/Major Medical - Non-uniform	01-487-031	105,774	141,854	162,624	149,452	159,972	115,878	172,894	12,922	57,017
Health Savings Account	01-487-035	24,706	24,003	29,750	27,527	28,100	21,785	22,800	(5,300)	1,015
Wageworks	01-487-036	-	-	-	-	-	-	-	-	-
Life Insurance/AD&D - Uniform	01-487-040	24,249	24,084	27,035	26,229	22,294	20,708	28,620	6,326	7,911
Life Insurance/AD&D - Non-Uniform	01-487-041	-	-	-	-	-	-	8,641	8,641	8,641
Dental - Uniform	01-487-080	18,185	18,061	19,820	19,547	21,963	23,164	14,997	(6,966)	(8,167)
Dental - Non-Uniform	01-487-081	-	-	-	-	-	-	9,378	9,378	9,378
Administrative Charges	01-487-110	4,000	4,500	6,000	6,000	5,500	5,500	6,000	500	500
Longevity Non-Uniform	01-487-182	-	-	-	-	-	-	-	-	-
Total:		511,191	613,782	595,336	583,765	591,926	535,211	688,022	96,096	152,812
Reserve										
Reserve	01-489-000	41,528	23,500	42,311	17,664	40,000	-	40,000	-	40,000
Contingencies	01-489-300	-	1,000	24,700	7,496	100,000	10,334	100,000	-	89,666
Hiway Theatre Funding	01-489-301	10,000	6,000	9,000	1,350	-	-	2,500	2,500	2,500
Environmental Advisory Committee	01-489-312	5,000	1,905	-	-	-	-	1,500	1,500	1,500
Human Relations Commission	01-489-450	-	-	-	-	300	-	300	-	300
First Responders donation	01-489-500	1,500	1,500	1,500	1,500	1,500	1,500	-	(1,500)	(1,500)
Total:		58,028	33,905	77,511	28,010	141,800	11,834	144,300	2,500	132,466
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	63,179	75,000	64,364	57,500	(17,500)	(6,864)
Refunds of Prior Year Real Estate Tax	01-491-430	(559)	-	-	-	-	-	-	-	-
Refunds of Prior Year Act 511	01-491-440	149,115	49,245	-	92,400	92,400	92,400	92,400	-	-
Total:		234,288	143,584	101,056	155,579	167,400	156,764	149,900	(17,500)	(6,864)
Total:									1.8%	1119.4%
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**Jenkintown Borough
2023 Final Budget: Fund 01-General**

Description	Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Operating Transfers										
Police Pension MMO	01-492-010	194,171	256,963	271,793	277,225	278,166	278,166	251,974	(26,192)	(26,192)
Transfer to street tax	01-492-018	-	-	-	130,000	55,000	55,000	-	(55,000)	(55,000)
Non Uniform MMO	01-492-020	60,962	71,018	87,108	106,520	74,196	74,196	58,911	(15,285)	(15,285)
Transfer to Fire Protection	01-492-030	-	-	-	-	-	-	-	-	-
Transfer to capital projects	01-492-031	10,000	10,000	-	-	-	-	20,000	#DIV/0!	#DIV/0!
Total:		265,133	337,981	358,901	513,745	407,362	407,362	330,885	(76,477)	(76,477)
TOTAL EXPENDITURES		4,086,218	4,192,472	4,027,379	4,398,357	4,642,831	4,623,709	4,765,818	122,987	142,109
BEGINNING FUND BALANCE		648,781	407,461	257,799	15,696	(71,382)	(71,382)	188,972	260,353	260,353
PLUS REVENUE		3,844,897	4,042,810	3,785,275	4,311,280	4,806,480	4,884,062	4,751,204	(55,276)	(132,859)
LESS EXPENDITURES		(4,086,218)	(4,192,472)	(4,027,379)	(4,398,357)	(4,642,831)	(4,623,709)	(4,765,818)	(122,987)	(142,109)
ENDING FUND BALANCE		407,461	257,799	15,696	(71,382)	92,267	188,972	174,357	82,090	(14,615)
FUND BALANCE AS A PERCENTAGE OF REVENUE		10.6%	6.4%	0.4%	(0)	1.9%	3.9%	3.7%	89.0%	-7.7%

Appendix E

2023 Street Light Fund Budget

Jenkintown Borough

2023 Final Budget: Fund 02-Street Light

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
EXPENDITURES:										
Street Lighting										
Street Lighting Electric	02-434-300	33,002	31,610	33,008	30,581	33,000	32,505	33,000	-	495
Jenkintown Sign Electric	02-434-310	147	151	135	135	150	113	150	-	37
Regional Streetlight Program		80,831	-	-	-	-	-	-	-	-
Streetscape Lights Maint	02-434-400	-	-	-	-	-	-	-	-	-
Leedom St Park Electric	02-434-401	472	660	681	607	800	450	500	500	50
Maintenance Parts & Supplies	02-434-450	14,672	13,324	5,743	3,866	7,000	354	700	(100)	346
Total:		129,123	45,745	39,567	35,189	40,950	41,123	51,350	10,400	9,299
Debt Principal										
Debt Principal-UNIVEST ST LGT	02-471-450	14,483	15,067	15,518	14,732	16,294	17,295	16,781	487	(514)
Total:		14,483	15,067	15,518	14,732	16,294	17,295	16,781	487	(514)
Debt Interest										
Debt Interest-UNIVEST ST LGT	02-472-450	3,164	2,580	2,129	1,518	1,353	1,896	866	(487)	(1,030)
Total:		3,164	2,580	2,129	1,518	1,353	1,896	866	(487)	(1,030)
Operating Transfers										
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-	(1,030)
Total:		-	-	-	-	-	-	-	-	(1,030)
TOTAL EXPENDITURES										
		146,770	63,392	57,214	51,439	58,597	60,314	68,997	10,400	8,683
BEGINNING FUND BALANCE										
PLUS REVENUE		88,765	6,176	197	1,329	19,416	19,416	15,022	(4,394)	(4,394)
LESS EXPENDITURES		64,181	57,413	59,168	69,525	63,653	55,920	62,966	(687)	7,046
		(146,770)	(63,392)	(57,214)	(51,439)	(58,597)	(60,314)	(68,997)	(10,400)	(8,683)
ENDING FUND BALANCE		6,176	197	2,151	19,416	24,472	15,022	8,990	(15,482)	(6,031)
FUND BALANCE AS A PERCENTAGE OF REVENUE										
		9.6%	0.3%	3.6%	7.0%	38.4%	26.9%	14.3%	-63.3%	-40.2%

Appendix F


2023 Fire Protection Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		28,502	27,068	21	5,810	12,707	12,707	7,942	(4,765)	(4,765)	60.0%
REVENUES:											
Real Property Taxes											
Real Estate-Current	03-301-010	164,777	165,517	161,164	165,193	165,083	160,344	186,379	21,296	26,035	-14.0%
Real Estate-Prior	03-301-020	1,220	801	1,642	1,848	1,300	2,476	1,500	200	(976)	65.0%
Real Estate-Delinquent	03-301-030	3,621	2,691	4,241	6,995	6,000	2,991	3,000	(3,000)	9	-0.3%
Total:		169,618	169,010	167,047	174,036	172,383	165,811	190,879	18,496	25,068	-13.1%
Interest Earnings											
Interest Income	03-341-000	328	295	104	95	100	191	200	100	9	-4.5%
Total:		328	295	104	95	100	191	200	100	9	-4.5%
Interfund Operating Transfers											
Transfer from General Fund	03-392-010	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		169,946	169,305	167,151	174,131	172,483	166,002	191,079	18,596	25,077	-13.1%
EXPENDITURES:											
Fire Department											
Training	03-411-123	2,800	2,800	2,800	2,800	2,800	2,800	2,900	100	100	3.6%
Hydrant Rental	03-411-140	22,188	22,376	22,312	22,653	23,500	23,517	23,500	-	(17)	0.1%
Fire Police	03-411-203	-	2,075	-	475	850	850	1,100	250	250	29.4%
Vehicle Maintenance	03-411-371	5,600	5,572	5,910	5,500	6,000	5,800	6,000	-	200	-3.3%
Insurance	03-411-380	32,384	34,293	33,314	36,526	38,434	35,280	41,468	3,034	6,188	-14.9%
Contribution Pioneer	03-411-900	44,840	39,100	42,100	44,325	52,800	52,800	57,346	4,546	4,546	8.6%
Contribution Independent	03-411-950	61,440	80,580	51,320	50,420	49,720	49,720	56,420	6,700	6,700	13.5%
Total:		169,252	186,796	157,756	162,700	174,104	170,767	188,734	14,630	17,967	-9.5%

2023 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Miscellaneous										
Contingencies	03-480-800	2,129	9,556	-	4,535	2,000	-	2,500	500	2,500
	Total:	2,129	9,556	-	4,535	2,000	-	2,500	500	2,500
Operating Transfers										
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		171,381	196,352	157,756	167,235	176,104	170,767	191,234	15,130	20,467
BEGINNING FUND BALANCE		28,502	27,068	21	5,810	12,707	12,707	7,942	(4,765)	(4,765)
PLUS REVENUE		169,946	169,305	167,151	174,131	172,483	166,002	191,079	18,596	25,077
LESS EXPENDITURES		(171,381)	(196,352)	(157,756)	(167,235)	(176,104)	(170,767)	(191,234)	(15,130)	(20,467)
ENDING FUND BALANCE		27,068	21	9,416	12,707	9,085	7,942	7,787	(1,299)	(155)
FUND BALANCE AS A PERCENTAGE OF REVENUE		15.9%	0.0%	5.6%	5.4%	5.3%	4.8%	4.1%	-14.3%	2.0%




Appendix G

2023 Fire Apparatus Fund Budget

Jenkintown Borough

2023 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Debt Interest-	04-472-460	-	-	7,818	7,124	6,411	7,818	5,680	(731) -11.4%	(2,138) -27.3%
Total:		-	-	7,818	7,124	6,411	7,818	5,680	(731) -11.4%	(2,138) -27.3%
TOTAL EXPENDITURES		351,643	736,919	71,701	37,700	34,466	34,466	34,466	- 0.0%	- 0.0%
BEGINNING FUND BALANCE		799,796	581,989	279,732	384,778	382,531	382,531	378,346	(4,185) -1.1%	(4,185) -1.1%
PLUS REVENUE		133,836	434,662	126,854	35,453	34,714	30,280	34,650	(64) -0.2%	4,369 14.4%
LESS EXPENDITURES		(351,643)	(736,919)	(71,701)	(37,700)	(34,466)	(34,466)	(34,466)	- 0.0%	- 0.0%
ENDING FUND BALANCE		581,989	279,732	334,885	382,531	382,779	378,346	378,530	(4,250) -1.1%	184 0.0%
FUND BALANCE AS A PERCENTAGE OF REVENI		434.9%	64.4%	264.0%	1079.0%	1102.7%	1249.5%	1092.5%		



Appendix H

2023 Library Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 05 Library**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		5,000	5,105	5,004	100	834	834	255	(579)	(579)	-69.4%
<u>REVENUES:</u>											
<u>Real Property Taxes</u>											
Real Estate-Current	05-301-010	226,844	227,852	221,866	199,885	227,265	220,177	226,396	(869)	6,219	2.8%
Real Estate-Prior	05-301-020	1,679	1,239	2,261	2,544	1,500	2,995	1,500	-	(1,495)	-49.9%
Real Estate-Delinquent	05-301-030	6,804	5,057	6,292	9,655	6,000	3,132	4,000	(2,000)	868	27.7%
Total:		235,327	234,148	230,419	212,083	234,765	226,304	231,896	(2,869)	5,592	2.5%
<u>Interest Earnings</u>											
Interest Income	05-341-000	345	639	76	54	50	118	100	50	(18)	-14.9%
Total:		345	639	76	54	50	118	100	50	(18)	-14.9%
<u>State Capital & Operating Grant</u>											
Library Grant	05-354-070	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUE		235,673	234,787	230,495	212,137	234,815	226,421	231,996	(2,819)	5,574	2.5%
<u>EXPENDITURES:</u>											
<u>Libraries</u>											
Contribution to Library Reserve	05-456-500	235,568	234,889	235,397	211,403	234,815	227,000	233,000	(1,815)	6,000	2.6%
	05-456-550	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		235,568	234,889	235,397	211,403	234,815	227,000	233,000	(1,815)	6,000	2.6%
TOTAL EXPENDITURES		235,568	234,889	235,397	211,403	234,815	227,000	233,000	(1,815)	6,000	2.6%
BEGINNING FUND BALANCE PLUS REVENUE LESS EXPENDITURES		5,000 235,673 (235,568)	5,105 234,787 (234,889)	5,004 230,495 (235,397)	100 212,137 (211,403)	834 234,815 (234,815)	834 226,421 (227,000)	255 231,996 (233,000)	(579) (2,819) 1,815	(579) 5,574 (6,000)	-69.4% 2.5% 2.6%
ENDING FUND BALANCE		5,105	5,004	102	834	834	255	(749)	(1,583)	(1,004)	-393.1%
FUND BALANCE AS A PERCENTAGE OF REVENUE		2.2%	2.1%	0.0%	0.0%	0.4%	0.1%	-0.3%			

Appendix I

2023 Sewer Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 08 Sewer**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		418,110	284,084	1,139,603	676,406	627,035	627,035	462,079	(164,956)	(164,956)	-26.3%
REVENUES:											
Interest Earnings											
Interest Income	08-341-000	3,197	12,309	4,751	3,485	3,500	4,329	3,500	0.0%	(829)	-19.2%
Total:		3,197	12,309	4,751	3,485	3,500	4,329	3,500	0.0%	(829)	-19.2%
Charges for Sanitation Services											
Sewer Rents	08-364-001	371,364	369,742	369,938	387,925	380,000	356,421	360,000	(20,000)	3,579	1.0%
Prior Sewer Fees	08-364-002	25,520	11,264	22,493	22,120	15,000	13,284	13,000	(2,000)	(284)	-2.1%
Abington Twp	08-364-003	26,690	28,417	33,772	35,411	28,500	28,500	28,500	-	-	0.0%
Sanitary Sewer EDU Fees	08-364-110	9,876	1,316	54,741	-	74,400	-	74,400	-	74,400	#DIV/0!
Total:		433,449	410,738	480,944	445,456	497,900	398,205	475,900	(22,000)	77,695	19.5%
Proceeds of General Long-Term Debt											
2018 loan proceeds	08-393-000	-	1,400,000	-	-	-	-	-	-	-	#DIV/0!
Total:		-	1,400,000	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		436,646	1,823,047	485,695	448,941	501,400	402,534	479,400	(22,000)	76,866	19.1%
EXPENDITURES:											
Sanitation Expenditures											
Materials and Supplies	08-429-200	311	-	146	-	1,000	99	250	(750)	151	152.1%
Engineering	08-429-210	32,972	33,570	23,340	8,321	27,000	21,115	37,000	10,000	15,885	75.2%
Maintenance	08-429-220	7,107	5,748	9,124	6,969	8,000	7,454	8,000	-	546	7.3%
Sewer Treatment	08-429-230	261,690	280,658	263,947	193,369	270,000	364,689	300,000	30,000	(64,689)	-17.7%
Software Maintenance	08-429-252	-	-	-	-	-	-	-	-	-	#DIV/0!
Legal Fees	08-429-310	6,948	20,028	2,040	1,184	20,000	999	20,000	-	19,001	1901.2%
Utilities	08-429-360	438	324	377	311	350	476	500	150	24	5.1%
TV Inspection	08-429-700	7,350	-	-	-	-	-	2,000	2,000	2,000	#DIV/0!
Sewer Construction	08-429-750	156,450	515,283	249,041	-	185,000	-	258,000	73,000	258,000	#DIV/0!
Total:		473,266	855,612	548,015	210,154	511,350	394,832	625,750	114,400	230,918	58.5%
Debt Principal											
Debt Principal - Cheltenham se	08-471-400	-	35,000	70,000	70,000	70,000	70,000	70,000	-	-	0.0%
Total:		-	35,000	70,000	70,000	70,000	70,000	70,000	-	-	0.0%

Jenkintown Borough

2023 Final Budget: Fund 08 Sewer

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Debt Interest										
Debt Interest - Cheltenham se	08-472-400	-	33,807	55,521	52,633	49,749	50,470	46,865	(2,884)	(3,605)
Total:		-	33,807	55,521	52,633	49,749	50,470	46,865	(2,884)	(3,605)
Reserve										
Reserve	08-480-100	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Act 537 Plan Fee	08-480-120	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Sewer Billing	08-480-150	2,977	3,110	539	65,526	3,000	2,188	3,000	-	812
Total:		2,977	3,110	539	65,526	3,000	2,188	3,000	-	812
Adm Expenses										
Adm Exp GF Transfer	08-481-000	40,000	40,000	40,000	40,000	50,000	50,000	50,000	-	-
Transfer to Capital fund	08-481-001	54,429	-	-	60,000	30,000	-	25,000	(5,000)	25,000
Total:		94,429	40,000	40,000	100,000	80,000	50,000	75,000	(5,000)	25,000
TOTAL EXPENDITURES		570,672	967,529	714,075	498,313	714,099	567,490	820,615	106,516	253,125
BEGINNING FUND BALANCE										
PLUS REVENUE		418,110	284,084	1,139,603	676,406	627,035	627,035	462,079	(164,956)	(164,956)
LESS EXPENDITURES		436,646	1,823,047	485,695	448,941	501,400	402,534	479,400	(22,000)	76,866
		(570,672)	(967,529)	(714,075)	(498,313)	(714,099)	(567,490)	(820,615)	(106,516)	(253,125)
ENDING FUND BALANCE		284,084	1,139,603	911,223	627,035	414,336	462,079	120,864	(293,472)	(341,215)
FUND BALANCE AS A PERCENTAGE OF REVENUE		65.1%	62.5%	187.6%	35.1%	82.6%	114.8%	25.2%	-70.8%	-73.8%



Appendix J

2023 Solid Waste Fund Budget

Jenkintown Borough
2023 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference		
Beginning Fund Balance		4,485	29,042	60,991	24,587	4,169	4,169	(51,756)	(55,925)	(55,925)	-1341.3%	-1341.3%
REVENUES:												
Interest Earnings												
Interest Income	09-341-000	739	1,573	525	213	300	235	100	(200)	(135)	-66.7%	-57.4%
Total:		739	1,573	525	213	300	235	100	(200)	(135)	-66.7%	-57.4%
State Capital and Operating Grants												
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Solid Waste Collection												
Collection Fees	09-360-000	317,090	292,606	306,114	291,928	405,000	382,724	520,000	115,000	137,276	28.4%	35.9%
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Penalties	09-360-010	5,478	4,309	5,622	9,773	8,000	4,976	5,000	(3,000)	24	-37.5%	0.5%
Prior Fees	09-360-021	-	-	-	-	8,000	-	-	(8,000)	-	-100.0%	#DIV/0!
Special Pick Up Fees	09-360-031	9,725	9,772	11,606	9,753	12,000	10,055	10,000	(2,000)	(55)	-16.7%	-0.5%
Administrative Charges	09-360-040	5,039	701	1,448	1,128	1,500	8,167	5,000	3,500	(3,167)	233.3%	-38.8%
Total:		337,331	307,388	324,790	312,582	434,500	405,921	540,000	105,500	134,079	24.3%	33.0%
Leaf Bags												
Leaf Bag Sales	09-383-100	1,524	1,643	676	476	1,000	665	2,080	1,080	1,415	108.0%	212.8%
Total:		1,524	1,643	676	476	1,000	665	2,080	1,080	1,415	108.0%	212.8%
Other Revenues												
DEP Act 101 Sec 904-Recycling Grant	09-390-900	8,649	28,190	-	9,744	12,000	10,918	11,000	(1,000)	82	-8.3%	0.8%
Total:		8,649	28,190	-	9,744	12,000	10,918	11,000	(1,000)	82	-8.3%	0.8%
Other Revenues												
Refund of Prior Year Exp	09-395-000	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
TOTAL REVENUES		348,243	338,794	325,991	323,016	447,800	417,739	553,180	105,380	135,441	23.5%	32.4%

Jenkintown Borough
2023 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
EXPENDITURES:										
Solid Waste										
Solid Waste Fee Refund	09-427-020	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Software Maintenance	09-427-252	960	960	1,000	-	1,000	-	1,000	0.0%	1,000
General Expense	09-427-300	-	-	359	-	250	-	250	0.0%	250
Printing	09-427-310	946	1,452	972	760	1,000	552	770	-23.0%	218
Postage	09-427-320	1,371	682	1,156	1,443	1,500	1,239	1,500	0.0%	261
Leaf Disposal / Abington	09-427-370	1,460	1,944	18,553	18,000	19,000	22,720	23,000	21.1%	280
Legal/court fees	09-427-400	2,715	-	-	-	1,000	-	2,500	150.0%	2,500
Contracted Services	09-427-450	288,435	272,210	305,254	288,019	387,977	435,162	457,031	17.8%	21,869
Tipping Fees	09-427-501	4,299	6,096	5,101	4,212	5,000	13,991	6,000	20.0%	(7,991)
Total:		300,186	283,345	332,395	312,434	416,727	473,664	492,051	75,323	18,386
Adm Expenses										
Adm Exp GF Transfer	09-481-000	23,500	23,500	30,000	31,000	30,000	-	-	-100.0%	-
Total:		23,500	23,500	30,000	31,000	30,000	-	-	-100.0%	-
TOTAL EXPENDITURES										
		323,686	306,845	362,395	343,434	446,727	473,664	492,051	45,323	18,386
BEGINNING FUND BALANCE										
		4,485	29,042	60,991	24,587	4,169	4,169	(51,756)	(55,925)	(55,925)
PLUS REVENUE										
		348,243	338,794	325,991	323,016	447,800	417,739	553,180	105,380	135,441
LESS EXPENDITURES										
		(323,686)	(306,845)	(362,395)	(343,434)	(446,727)	(473,664)	(492,051)	(45,323)	(18,386)
ENDING FUND BALANCE										
		29,042	60,991	24,587	4,169	5,242	(51,756)	9,374	4,132	61,129
FUND BALANCE AS A PERCENTAGE OF REVENUE										
		8.3%	18.0%	7.5%	0.1%	1.2%	-12.4%	1.7%	78.8%	-118.1%

Appendix K

2023 Ambulance Services Fund Budget

Jenkintown Borough

2023 Final Budget: Fund 10 Ambulance Services

Description	Budget Account Number	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Beginning Fund Balance		-	-	-
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	10-301-010	13,704	13,704	13,704
Real Estate-Prior	10-301-020	-	-	-
Real Estate-Delinquent	10-301-030	-	-	-
Total:		13,704	13,704	13,704
<u>Interest Earnings</u>				
Interest Income	10-341-000	500	500	500
Dividend Income	10-341-030	-	-	-
Total:		-	-	-
<u>Fund Balance Forward</u>				
Fund Balance Forwarded	10-399-000	-	-	-
Total:		-	-	-
TOTAL REVENUES		13,704	13,704	13,704
<u>EXPENDITURES:</u>				
<u>Ambulance Services</u>				
Contribution to Ambulance	10-456-500	13,704	13,704	13,704
Total:		13,704	13,704	13,704
TOTAL EXPENDITURES		13,704	13,704	13,704

Jenkintown Borough

2023 Final Budget: Fund 10 Ambulance Services

BEGINNING FUND BALANCE	-	-	-	-
PLUS REVENUE	13,704	13,704	-	13,704
LESS EXPENDITURES	(13,704)	(13,704)	-	(13,704)
ENDING FUND BALANCE	-	-	-	-
FUND BALANCE AS A PERCENTAGE OF REVENUE	0.0%			

Appendix L

2023 Street Tax Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 18 Street Tax**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference		
Beginning Fund Balance		228,770	111,643	53,669	32,597	64,206	64,206	73,840	9,634	9,634	15.0%	15.0%
REVENUES:												
Real Property Taxes												
Real Estate-Current	18-301-010	72,778	73,100	71,181	72,961	72,912	70,990	72,633	(279)	1,643	-0.4%	2.3%
Real Estate-Prior	18-301-020	539	398	725	816	600	1,093	800	200	(293)	33.3%	-26.8%
Real Estate-Delinquent	18-301-030	2,183	1,622	2,018	3,097	3,000	1,389	1,500	(1,500)	111	-50.0%	8.0%
Total:		75,499	75,121	73,924	76,875	76,512	73,472	74,933	(1,579)	1,461	-2.1%	2.0%
Interest Earnings												
Interest Income	18-341-000	1,584	1,174	590	451	500	375	500	-	125	0.0%	33.4%
Total:		1,584	1,174	590	451	500	375	500	-	125	0.0%	33.4%
Other Revenue												
Other Receipts	18-389-030	124,797	34,926	137,758	10,729	15,000	-	-	(15,000)	-	-100.0%	#DIV/0!
Total:		124,797	34,926	137,758	10,729	15,000	-	-	(15,000)	-	-100.0%	#DIV/0!
Interfund Operating Transfers												
Transfer from General Fund	18-392-001	-	-	-	-	55,000	50,000	-	(55,000)	(50,000)	-100.0%	-100.0%
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total:		-	-	-	-	55,000	50,000	-	(55,000)	(50,000)	-100.0%	-100.0%
TOTAL REVENUES		201,880	111,221	212,272	88,055	147,012	123,847	75,433	(71,579)	(48,414)	-48.7%	-39.1%

Jenkintown Borough
2023 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
<u>EXPENDITURES:</u>										
<u>Highways</u>										
General Service Admin.	18-430-100	79,158	-	-	-	-	-	-	-	-
Engineering	18-439-240	52,928	47,520	27,570	14,856	25,000	22,737	25,000	-	2,263
Trees, Curbs, Sidewalks	18-439-300	3,626	8,258	1,149	2,788	5,000	2,617	6,500	1,500	3,883
Other Construction	18-439-330	33,449	8,908	2,250	-	10,000	10,000	10,000	-	-
TV Inspection-storm sewer	18-439-350	1,579	5,485	-	-	1,500	1,000	2,500	1,000	1,500
Equipment	18-439-400	555	-	-	-	1,500	1,500	2,000	500	500
Maintenance/Repairs	18-439-500	7,282	8,733	14,325	5,274	5,000	4,526	5,000	-	474
Capital Construction	18-439-600	100,331	54,554	-	63,743	65,000	1,820	65,000	-	63,180
Total:		278,907	133,457	45,294	86,661	113,000	44,200	116,000	3,000	71,800
<u>Debt Principal</u>										
Capital Lease Principal	18-471-400	17,643	14,279	16,008	16,542	15,515	19,249	-	(15,515)	(19,249)
Dump Truck		17,643	14,279	16,008	16,542	15,515	19,249	-	(15,515)	(19,249)
<u>Debt Interest</u>										
Capital Lease Interest	18-472-400	2,458	1,458	1,160	697	222	764	-	(222)	(764)
Total:		2,458	1,458	1,160	697	222	764	-	(222)	(764)
<u>Operating Transfers</u>										
Transfer to General Fund	18-492-030	20,000	20,000	40,000	40,000	50,000	50,000	-	(50,000)	(50,000)
Total:		20,000	20,000	40,000	40,000	50,000	50,000	-	(50,000)	(50,000)
<u>TOTAL EXPENDITURES</u>										
		319,007	169,194	102,462	143,900	178,737	114,212	116,000	(62,737)	1,788
<u>BEGINNING FUND BALANCE</u>										
PLUS REVENUE		228,770	111,643	53,669	32,597	64,206	64,206	73,840	9,634	9,634
LESS EXPENDITURES		201,880	111,221	212,272	88,055	147,012	123,847	75,433	(71,579)	(48,414)
		(319,007)	(169,194)	(102,462)	(143,900)	(178,737)	(114,212)	(116,000)	62,737	(1,788)
ENDING FUND BALANCE		111,643	53,669	163,479	64,206	32,481	73,840	33,273	792	(40,567)
FUND BALANCE AS A PERCENTAGE OF REVENUE		55.3%	48.3%	77.0%	33.6%	22.1%	59.6%	44.1%	2.4%	-54.9%

Appendix M


2023 Debt Service Fund Budget

Jenkintown Borough
2023 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		131,802	139,359	127,953	109,807	39,299	39,299	2,519	(36,780)	(36,780)	-93.6%
REVENUES:											
Real Property Taxes											
Real Estate-Current	20-301-010	241,673	242,748	236,356	181,713	225,614	219,026	263,123	37,509	44,097	16.6%
Real Estate-Prior	20-301-020	1,789	1,320	2,408	2,710	2,000	2,723	2,000	-	(723)	0.0%
Real Estate-Delinquent	20-301-030	7,248	5,387	6,703	10,286	8,000	4,159	5,000	(3,000)	841	-37.5%
Total:		250,710	249,455	245,467	194,709	235,614	225,909	270,123	34,509	44,215	14.6%
Interest Earnings											
Interest Income	20-341-000	1,843	2,453	794	481	500	469	500	-	31	0.0%
Total:		1,843	2,453	794	481	500	469	500	-	31	0.0%
Proceeds of General Long-Term Debt											
2015 GON Proceeds	20-393-000	-	-	-	-	-	-	-	-	-	#DIV/0!
Police car lease	20-393-300	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		252,553	251,908	246,261	195,190	236,114	226,377	270,623	34,509	44,246	14.6%
											19.5%

Jenkintown Borough
2023 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
EXPENDITURES:										
Adm Expenses										
Legal Fees	20-400-290	-	-	-	-	-	-	-	- #DIV/0!	- #DIV/0!
Debt Principal	Total:	-	-	-	-	-	-	-	- #DIV/0!	- #DIV/0!
Debt Principal-2015 GON	20-471-000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	- 0.0%	- 0.0%
Debt Principal - Police cars	20-471-350	18,173	18,173	26,055	28,656	31,264	28,182	30,927	(337) -1.1%	2,745 9.7%
Debt Principal - 433-435 Cedar	20-471-400	13,308	13,788	14,264	14,800	15,334	15,196	15,887	553 3.6%	691 4.5%
Total:	Total:	188,308	206,961	215,319	218,456	221,599	218,378	221,814	216 0.1%	3,436 1.6%
Debt Interest										
Debt Interest-2015 GON	20-472-200	48,475	44,821	41,131	37,450	33,775	35,854	30,100	(3,675) -10.9%	(5,753) -16.0%
Debt Interest - Police cars	20-472-350	8,213	7,733	7,257	6,720	6,187	3,094	2,627	62 2.4%	(467) -15.1%
Debt Interest - 433-435 Cedar	20-472-400	56,688	56,353	52,102	47,243	42,527	5,831	5,633	(553) -8.9%	(198) -3.4%
Total:	Total:	244,996	263,314	267,421	265,698	264,126	263,157	260,175	(3,951) -1.5%	(2,982) -1.1%
TOTAL EXPENDITURES										
BEGINNING FUND BALANCE										
PLUS REVENUE		131,802	139,359	127,953	109,807	39,299	39,299	2,519	(36,780) -93.6%	(36,780) -93.6%
LESS EXPENDITURES		252,553	251,908	246,261	195,190	236,114	226,377	270,623	34,509 14.6%	44,246 19.5%
		(244,996)	(263,314)	(267,421)	(265,698)	(264,126)	(263,157)	(260,175)	3,951 -1.5%	2,982 -1.1%
ENDING FUND BALANCE		139,359	127,953	106,793	39,299	11,287	2,519	12,968	1,680 14.9%	10,448 414.7%
FUND BALANCE AS A PERCENTAGE OF REVENUE		55.2%	50.8%	43.4%	17.5%	4.8%	1.1%	4.8%		



Appendix N


2023 Capital Projects Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		337,687	312,202	240,724	276,172	248,299	248,299	237,508	(10,791)	(10,791)	
REVENUES:											
Interest Earnings											
Interest Income	31-341-000	1,805	3,284	492	275	500	472	500	0.0%	0.0%	
Total:		1,805	3,284	492	275	500	472	500	0.0%	0.0%	
Grants											
Transportation Grants	31-390-000	59,710	61,551	484	9,000	355,680	-	455,680	28.1%	#DIV/0!	
Grant Income (H2O, CDBG)	31-390-010	11,000	212,622	275,854	228,224	1,406,570	173,812	200,000	(1,206,570)	-85.8%	
Sanitary Sewer Rehabilitation	31-390-100	150,000	-	336,222	25,983	150,000	-	200,000	50,000	33.3%	
CDBG HC Ramps	31-390-110	276,640	29,860	-	-	250,000	-	200,000	(50,000)	-20.0%	
Playground Grant	31-390-120	28,000	-	-	-	-	-	-	#DIV/0!	#DIV/0!	
EOC Generator Grant	31-390-200	-	-	-	-	60,000	-	60,000	0.0%	#DIV/0!	
Total:		525,350	304,033	612,560	263,207	2,222,250	173,812	1,115,680	(1,106,570)	-49.8%	
Interfund Operating Transfers											
Transfer from General Fund	31-392-010	10,000	10,000	-	-	-	-	20,000	20,000	#DIV/0!	
Transfer from Sewer Fund	31-392-080	54,429	-	-	30,000	30,000	60,000	-	(30,000)	-100.0%	
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-	-	-	-	#DIV/0!	
Total:		64,429	10,000	-	30,000	30,000	60,000	20,000	(10,000)	-33.3%	
TOTAL REVENUE		591,584	317,318	613,052	293,482	2,252,750	234,284	1,136,180	(1,116,570)	-49.6%	
EXPENDITURES:											
Public Safety											
EOC Generator Grant	31-415-740	-	-	-	-	60,000	-	60,000	0.0%	#DIV/0!	
Total:		-	-	-	-	60,000	-	60,000	0.0%	#DIV/0!	
TOTAL REVENUE		591,584	317,318	613,052	293,482	2,252,750	234,284	1,136,180	(1,116,570)	-49.6%	
TOTAL EXPENDITURES		591,584	317,318	613,052	293,482	2,252,750	234,284	1,136,180	(1,116,570)	-49.6%	
Net Change		-	-	-	-	-	-	901,896	901,896	385.0%	

**Jenkintown Borough
2023 Final Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Public Works - Sanitation										
Sanitary Sewer Rehabilitation	31-429-364	178,770	-	334,759	25,239	150,000	-	200,000	50,000	200,000
Total:		178,770	-	334,759	25,239	150,000	-	200,000	50,000	200,000
Public Works - Highways, Roads & Streets										
Engineering/Inspection	31-430-310	57,932	56,160	11,609	11,963	50,000	37,961	140,000	90,000	102,039
H2O and CDBG Grants	31-430-650							200,000	200,000	200,000
DCED, DCNR, FEMA grants	31-430-729	5,247	215,234	352,540	281,508	880,570	154,314	-	(880,570)	(154,314)
Borough Match	31-430-730	-	51,557	55,880	2,646	264,500	-	188,100	(76,400)	188,100
Playground Grant	31-430-740	24,916								
Transportation Grants	31-430-750	16,490	65,845			355,680		455,680	100,000	455,680
CDBG HC Ramps	31-435-372	329,001				250,000		150,000	(100,000)	150,000
Total:		433,586	388,796	420,029	296,116	1,800,750	192,275	1,133,780	(666,970)	941,505
Parking Facilities										
Building	31-445-710						52,800			
Demolition & Construction	31-445-730									
Total:							52,800			
Culture Recreation										
Police Car	31-450-130									
Emergency Generator	31-450-160	1,500								
Public Art	31-450-200									
Total:		1,500								
TOTAL EXPENDITURES		613,856	388,796	754,788	321,355	2,010,750	245,075	1,393,780	(616,970)	1,148,705
BEGINNING FUND BALANCE										
PLUS REVENUE		337,687	312,202	240,724	276,172	248,299	248,299	237,508	(10,791)	(10,791)
LESS EXPENDITURES		591,584	317,318	613,052	293,482	2,252,750	234,284	1,136,180	(1,116,570)	901,896
		(617,069)	(388,796)	(754,788)	(321,355)	(2,010,750)	(245,075)	(1,393,780)	616,970	(1,148,705)
ENDING FUND BALANCE		312,202	240,724	98,988	248,299	490,299	237,508	(20,092)	(510,391)	(257,600)
FUND BALANCE AS A PERCENTAGE OF REVENUE		52.8%	75.9%	16.1%	17.4%	21.8%	101.4%	-1.8%	-104.1%	-108.5%



Appendix O

2023 Highway/Liquid Fuels Fund Budget

2023 Final Budget: Fund 35 State Liquid Fuels
Jenkintown Borough

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		128,040	102,831	85,212	156,868	159,142	159,142	230,743	71,602	71,602	45.0%
REVENUES:											
<u>Interest Earnings</u>											
Interest Income	35-341-000	1,424	1,452	617	676	700	961	886	186	(75)	-7.8%
Total:		1,424	1,452	617	676	700	961	886	186	(75)	-7.8%
<u>State Shared Revenue & Entitlement</u>											
State Funding	35-355-050	121,325	124,206	120,891	112,242	110,554	116,374	116,384	5,830	10	0.0%
Total:		121,325	124,206	120,891	112,242	110,554	116,374	116,384	5,830	10	0.0%
<u>Interfund Operating Transfers</u>											
Transfer from General Fund	35-392-010	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
<u>Proceeds of General Long-Term Debt</u>											
2015 GON Liquid Fuel Loan	35-393-120	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		122,748	125,658	121,508	112,918	111,254	117,334	117,269	6,016	(65)	-0.1%
EXPENDITURES:											
<u>General Expense</u>											
General Expense	35-400-200	-	-	16,315	-	1,000	8	1,000	-	993	13233.3%
Total:		-	-	16,315	-	1,000	8	1,000	-	993	13233.3%
<u>Major Equipment Purchase</u>											
Major Equipment Purchase	35-430-740	-	45,383	-	-	-	-	-	-	-	#DIV/0!
Total:		-	45,383	-	-	-	-	-	-	-	#DIV/0!
<u>Snow Removal</u>											
Snow Removal	35-432-200	22,731	17,861	3,503	20,610	25,000	15,647	22,000	(3,000)	6,353	40.6%
Total:		22,731	17,861	3,503	20,610	25,000	15,647	22,000	(3,000)	6,353	40.6%

**Jenkintown Borough
2023 Final Budget: Fund 35 State Liquid Fuels**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Traffic Signals & Street Signs										
Traffic Signal	35-433-220									
Total:										
Maintenance and Repairs										
Maintenance/Repairs	35-438-372									
Total:										
Major Road Construction										
Major Road Construction	35-439-610	95,192	50,000	25,856	60,000	95,000	45	200,000	110.5%	199,955
Total:		95,192	50,000	25,856	60,000	95,000	45	200,000	110.5%	199,955
Debt Principal										
2015 GON Liquid Fuel Loan Principal	35-471-200	24,635	25,040	25,438	25,856	30,034	26,197	26,780	(3,254)	583
Total:		24,635	25,040	25,438	25,856	30,034	26,197	26,780	(3,254)	583
Debt Interest										
2015 GON Liquid Fuel Loan Interest	35-472-200	5,399	4,994	4,596	4,178	3,682	3,837	3,254	(427)	(583)
Total:		5,399	4,994	4,596	4,178	3,682	3,837	3,254	(427)	(583)
TOTAL EXPENDITURES		147,957	143,278	49,852	110,644	154,716	45,733	263,652	108,936	217,919
BEGINNING FUND BALANCE		128,040	102,831	85,212	156,868	159,142	159,142	230,743	71,602	71,602
PLUS REVENUE		122,748	125,658	121,508	112,918	111,254	117,334	117,269	6,016	(65)
LESS EXPENDITURES		(147,957)	(143,278)	(49,852)	(110,644)	(154,716)	(45,733)	(263,652)	(108,936)	(217,919)
ENDING FUND BALANCE		102,831	85,212	156,868	159,142	115,680	230,743	84,361	(31,319)	(146,382)
FUND BALANCE AS A PERCENTAGE OF REVENUE		83.8%	67.8%	129.1%	74.7%	104.0%	196.7%	71.9%	-27.1%	-63.4%

Appendix P

2023 Police Pension Fund Budget

Jenkintown Borough
2023 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		4,880,672	4,524,475	5,429,118	5,613,385	6,283,956	5,944,533	6,543,372	259,417	598,839	10.1%
REVENUES:											
Investment Earnings											
Interest Income	60-341-000	1,407	3,682	414	17	1,000	631	1,000	-	369	58.5%
Dividend Income	60-341-010	82,268	101,243	257,439	92,899	50,000	52,250	50,000	-	(2,250)	-4.3%
Gain/(Loss) on sale of investments	60-341-015	(387,299)	767,320	198,773	518,569	25,000	621,299	25,000	-	(596,299)	-96.0%
Foreign tax withheld	60-341-016	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Total:		(303,623)	872,245	456,626	611,484	76,000	674,180	76,000	-	(598,180)	-88.7%
State Funding											
State Funding	60-355-050	131,163	133,133	137,867	138,162	134,400	136,500	126,921	(7,479)	(9,579)	-7.0%
Total:		131,163	133,133	137,867	138,162	134,400	136,500	126,921	(7,479)	(9,579)	-7.0%
Miscellaneous											
Cont GF	60-389-100	63,008	123,830	133,926	139,063	143,776	140,725	125,053	(18,723)	(15,672)	-11.1%
Employee contributions	60-389-200	70,176	73,890	72,861	66,439	66,165	70,506	67,839	1,674	(2,667)	-3.8%
Total:		133,184	197,720	206,787	205,502	209,941	211,231	192,892	(17,049)	(18,339)	-8.7%
TOTAL REVENUES		(39,277)	1,203,098	801,280	955,149	420,341	1,021,912	395,813	(24,528)	(626,098)	-61.3%

Jenkintown Borough
2023 Final Budget: Fund 60 Police Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
EXPENDITURES:										
Employee Pension										
Investment Fees	60-470-061	7,548	7,355	7,945	8,035	10,000	8,027	7,607	(2,393)	(420)
Total:		7,548	7,355	7,945	8,035	10,000	8,027	7,607	(2,393)	(420)
Miscellaneous										
Direct Payments	60-489-100	303,060	284,789	272,889	275,822	255,517	401,277	318,802	63,285	(82,475)
Admin Exp	60-489-990	6,313	6,311	5,031	721	10,000	13,768	10,000	-	(3,768)
Total:		309,372	291,100	277,920	276,543	265,517	415,046	328,802	63,285	(86,244)
TOTAL EXPENDITURES										
		316,920	298,455	285,865	284,578	275,517	423,073	336,409	60,892	(86,664)
BEGINNING FUND BALANCE										
PLUS REVENUE		4,880,672	4,524,475	5,429,118	5,613,385	6,283,956	5,944,533	6,543,372	259,417	598,839
LESS EXPENDITURES		(39,277)	1,203,098	801,280	955,149	420,341	1,021,912	395,813	(24,528)	(626,098)
		(316,920)	(298,455)	(285,865)	(284,578)	(275,517)	(423,073)	(336,409)	(60,892)	86,664
ENDING FUND BALANCE		4,524,475	5,429,118	5,944,533	6,283,956	6,428,780	6,543,372	6,602,776	173,997	59,404
FUND BALANCE AS A PERCENTAGE OF REVENUE		-11519.5%	451.3%	741.9%	1385.2%	1529.4%	640.3%	1668.2%		
									2.7%	0.9%

Appendix Q

2023 Non-Uniformed Pension Fund Budget

2023 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference	
Beginning Fund Balance		699,432	700,155	886,249	984,427	1,173,369	1,049,196	1,182,593	9,224	133,397	12.7%
REVENUES:											
Investment Earnings											
Interest Income	65-341-000	616	1,461	92	4	250	130	250	-	120	92.1%
Dividend Income	65-341-010	9,689	15,395	43,318	16,707	5,500	10,472	5,500	-	(4,972)	-47.5%
Gain/Loss on sale of investments	65-341-015	(57,040)	109,993	39,589	91,636	5,000	56,075	5,000	-	(51,075)	-91.1%
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		(46,736)	126,849	82,999	108,347	10,750	66,678	10,750	-	(55,928)	-83.9%
State Funding											
State Funding	65-355-050	56,213	56,325	59,086	53,729	59,086	58,500	54,395	(4,691)	(4,105)	-7.0%
Total:		56,213	56,325	59,086	53,729	59,086	58,500	54,395	(4,691)	(4,105)	-7.0%
Miscellaneous											
Contributions from Gen. Fund	65-389-100	4,749	14,693	28,022	52,791	28,022	48,020	28,022	-	(19,998)	-41.6%
Employee contributions	65-389-200	18,371	21,587	22,723	18,136	20,709	16,435	18,704	(2,005)	2,269	13.8%
Total:		23,120	36,280	50,745	70,927	48,731	64,455	46,726	(2,005)	(17,729)	-27.5%
TOTAL REVENUES		32,597	219,454	192,830	233,004	118,567	189,633	111,871	(6,696)	(77,762)	-41.0%

Jenkintown Borough
2023 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
EXPENDITURES:										
Employee Pension										
Investment Fees	65-470-061	2,817	2,645	1,938	1,872	3,000	1,379	3,000	-	1,621
Total:		2,817	2,645	1,938	1,872	3,000	1,379	3,000	-	1,621
Miscellaneous										
Direct Payments	65-489-100	23,026	24,644	23,410	41,495	34,012	41,428	34,012	-	(7,416)
Admin Exp	65-489-990	6,031	6,072	4,535	695	10,000	13,429	10,000	-	(3,429)
Total:		29,057	30,716	27,945	42,190	44,012	54,857	44,012	-	(10,845)
TOTAL EXPENDITURES										
		31,874	33,360	29,883	44,062	47,012	56,235	47,012	-	(9,224)
BEGINNING FUND BALANCE										
PLUS REVENUE		699,432	700,155	886,249	984,427	1,173,369	1,049,196	1,182,593	9,224	133,397
LESS EXPENDITURES		(31,874)	(33,360)	(29,883)	(44,062)	(47,012)	(56,235)	(47,012)	(6,696)	(77,762)
ENDING FUND BALANCE		700,155	886,249	1,049,196	1,173,369	1,244,924	1,182,593	1,247,452	2,528	64,859
FUND BALANCE AS A PERCENTAGE OF REVENUE		2147.9%	403.8%	544.1%	899.9%	1050.0%	623.6%	1115.1%	0.2%	5.5%

Appendix R

2023 Police Donation Fund Budget

**Jenkintown Borough
2023 Final Budget: Fund 95 Police Donation**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year End Projection	2023 Budget	23 Bud v 22 Bud Difference	23 Bud v 22 Proj Difference
Beginning Fund Balance		3,675	4,163	6,884	3,544	870	870	685	(185)	(185)
REVENUES:										
Interest Earnings										
Interest Income	95-341-000	32	71	23	11	6	6	9	#DIV/0!	3
Total:		32	71	23	11	-	6	9	#DIV/0!	3
Miscellaneous										
Police Donation	95-390-006	2,270	5,075	2,825	1,050	1,500	-	1,000	(500)	1,000
Total:		2,270	5,075	2,825	1,050	1,500	-	1,000	(500)	1,000
TOTAL REVENUES		2,302	5,146	2,848	1,061	1,500	6	1,009	(491)	1,003
EXPENDITURES:										
Police										
General Expenses	95-410-122	1,814	2,425	5,632	3,736	1,000	191	1,000	-	809
Police K9 Equipment	95-410-125	-	-	-	-	-	-	-	#DIV/0!	-
Total:		1,814	2,425	5,632	3,736	1,000	191	1,000	-	809
TOTAL EXPENDITURES		1,814	2,425	5,632	3,736	1,000	191	1,000	0.0%	424.1%
BEGINNING FUND BALANCE		3,675	4,163	6,884	3,544	870	870	685	(185)	(185)
PLUS REVENUE		2,302	5,146	2,848	1,061	1,500	6	1,009	(491)	1,003
LESS EXPENDITURES		(1,814)	(2,425)	(5,632)	(3,736)	(1,000)	(191)	(1,000)	-	(809)
ENDING FUND BALANCE		4,163	6,884	4,100	870	1,370	685	694	(676)	9
FUND BALANCE AS A PERCENTAGE OF REVENUE		180.9%	133.8%	144.0%	87.5%				-49.3%	1.3%