

BOROUGH OF JENKINTOWN

2024 BUDGET



THE BOROUGH OF JENKINTOWN

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I am pleased to present the Jenkintown Borough 2024 Budget.

The budget process began with weekly Department head meetings in August of 2023. All aspects of every department were evaluated for efficiency and economy. Through that process we were able to identify both savings and deficiencies where improvements could be made. This information is being utilized in preparing the Capital Plan that will enable the Borough to properly prepare a sustainable long-range plan. The Borough has been experiencing increased re-development activity. Several of the current development projects have completed their legal proceedings and have entered the construction phase, while other projects are beginning the development process. The investment the Borough has made in these processes will continue to bring new businesses, property owners, and residents that will grow the tax base and lessen the burden on the current Borough taxpayers.

The 2024 Budget contains 15 separate funds, 8 of which receive revenue from real estate tax millage. There are two main sources of revenue in the 01 General fund, real estate taxes represent 51% and Act 511 business taxes account for 28% of revenue. The 01 General fund is allocated 8.07 mills of the 11.337 total real estate tax millage and is by far the largest of all funds. The 01 General fund is sometimes referred to as the operational fund as it includes governmental administration, public safety, and all public services operational expenses.

Through thoughtful planning and the practice of employing sound principles throughout the process, we have been able to plan to continue the level of service provided to taxpayers without an increase in the tax millage rate in the 01 General Fund in 2024. This was done in part by holding proposed expenses to a 2% increase of the actual 2023 expenses, other measures taken included consolidation of services, automation/modernization of processes, workload evaluations to determine proper staffing levels, equipment upgrades and upkeep of public property and utilities. There are budgeted expenses in the 2024 budget for preservation of public property, replacement of equipment, PW & PD vehicle replacement, upgrades to Borough Hall, IT technology, training, staffing, benefit and wage improvements.

I would be remiss not to mention that a large portion of the 01 General fund (over 50%) is the Police Department budget, and that contract was still under negotiation when the budget was required by State code to be legally adopted. The approved budget is adequately funded for this situation and there will be no loss of Police services while the PBA and Borough Council continue to work to come to an agreement on the contract terms.

The **05 Library fund** is the one fund in the 2024 budget with an increase in the real estate millage allocation of .174 mills. During the budget process, the Library Director and Library Board requested that Borough Council consider an increase in real estate millage allocation to assist with typical expenses of the library operation. There was a large showing of public support for the increase in allocation to the Library fund, which had not been increased in sixteen years. The increase of .174 mills equates to just under \$27 annually on the average assessed property of \$150,000.

The **09 Sanitary Sewer fund** receives no real estate tax millage. Sewer rate fees, permitting and other miscellaneous charges provide the revenue for this fund. The expense of maintaining the equipment and system necessary to convey and then treat sanitary sewage is a costly operation, and in recent years

those expenses have risen. Historically Jenkintown Borough has been among the least troubled sewer systems in Montgomery County. This has been achieved through strategic management of the sanitary system including: installing three compatible meter pits at the Aqua/Cheltenham connection, grouting/repairing the Jenkintown/Abington main trunk line, re-lining main sewers within Borough, grout repairs of manholes, and installing access cover liner pans under each access cover. Through utilization of State grants the Borough continues to re-line the main sewer lines while expending only the 15% match of the total contract cost. The Borough continues to work closely with Abington Township, Cheltenham Township, Aqua Pennsylvania, Philadelphia Water Department, and the PA DEP to maintain our good standing under the Chapter 94 connection management plan. The Borough must comply with the mandated Chapter 94 due to the conveyance system carrying our sewage through Cheltenham being hydraulically overloaded. Proper management of the Chapter 94 connection management plan over the last twelve years has been responsible for the allocation of EDU's to proposed businesses, developers and residents who are increasing the sanitary sewer flow from a property.

The Sanitary Sewer Rate Fee will be increased in 2024. The increase is due to the rising expense of treatment, costs of maintenance to the treatment plant, and to begin to prepare for impending down stream construction of the conveyance system. The annual fee of \$82.50 and the cost of \$3.41 per 1000 gallons will remain the same. The current gallon allowance of 24,194 gallons will be reduced to 10,000 gallons. The current Borough rate for the average residential usage of 58,000 gallons per year is approx. \$198. **Beginning in 2024 the annual sewer rate for the average residential usage of 58,000 gallons per year will be approx. \$245.70. This will be an increase to the average residential usage bill of 58,000 gallons per year of \$47.70.** At this sewer rate, Jenkintown Borough will remain the least expensive of the 30 municipalities under comparison by \$53.26 and below the highest two by \$572.26 annually.

Borough Act 511 revenues appear to have stabilized following the worldwide pandemic and associated shut down with signs of improvements in most categories despite the Borough tax administrator's continued cautioning that any revenue increases seen in 2023 should be treated with guarded optimism and not be assumed in the 2024 budget. There have been several large reassessments of Commercial properties in the Borough in 2023, lowering the real estate assessment significantly and causing a liability of approximately \$200,000 in re-assessment payments to property owners. The real estate tax assessment received from Montgomery County for 2023 is \$277,762,868, a reduction in property assessments by \$8,720,921.

Several large liabilities are nearing their end or have been recently completed. The Borough continues to rebuild the depleted fund balances and continues preparing a long-range sustainable plan to ensure the bright future we all see on the horizon for this wonderful Borough.

Respectfully submitted,



George Locke CBO
Borough Manager
Jenkintown Borough

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Appendix A

2024 Real Estate Taxes

Jenkintown Borough
Schedule A

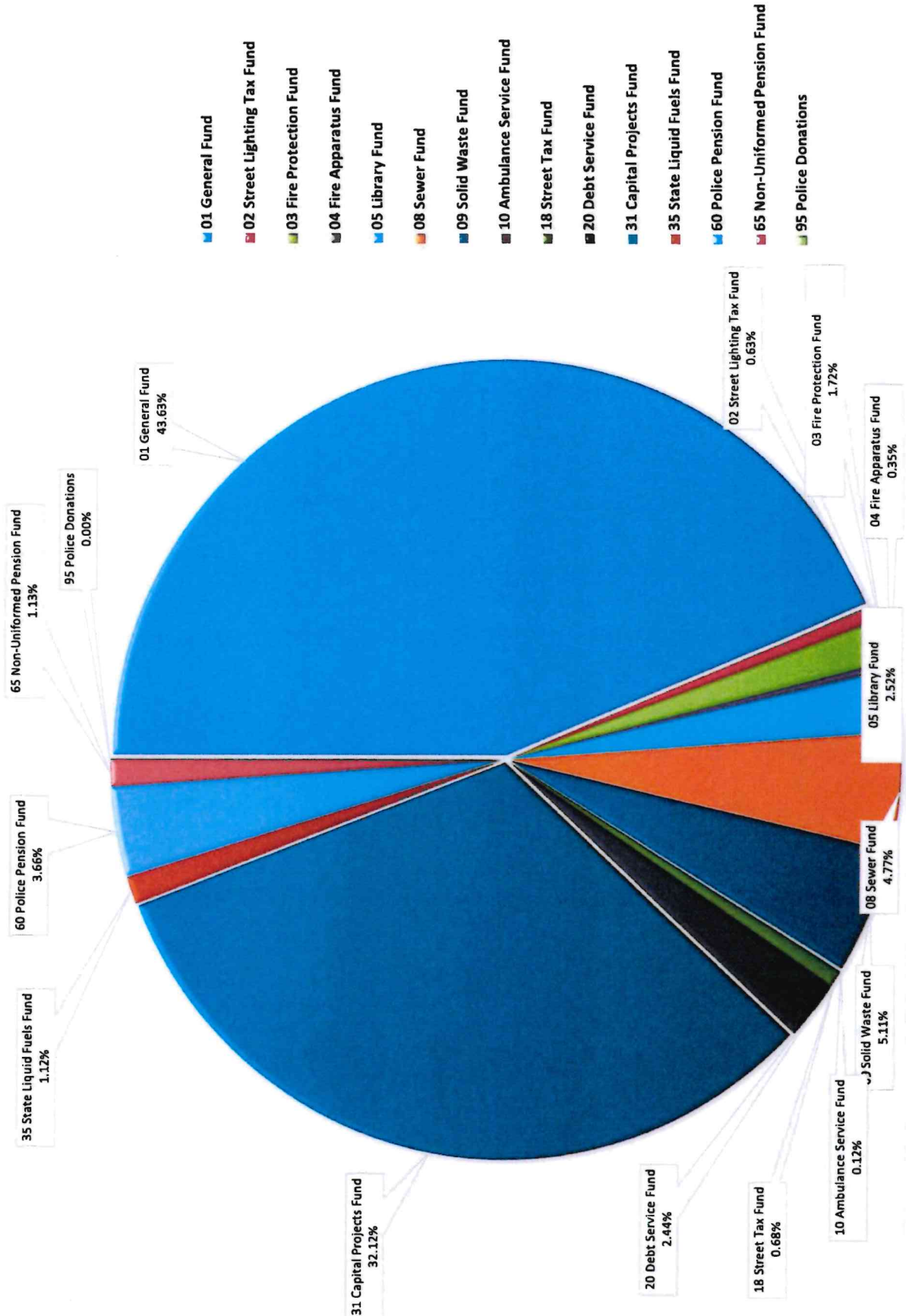
Estimated Income from Real Estate Tax

	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
2023 Assessment from the County report dated 11/15/2023	277,762,868	277,762,868	277,762,868	277,762,868	277,762,868	277,762,868	277,762,868	277,762,868
Less 2% Allowance for Appeals & Adjustments	(5,555,257)	(5,555,257)	(5,555,257)	(5,555,257)	(5,555,257)	(5,555,257)	(5,555,257)	(5,555,257)
Adjusted Assessment Balance	272,207,611	272,207,611	272,207,611	272,207,611	272,207,611	272,207,611	272,207,611	272,207,611
2024 Tax Millage	8.070	0.202	0.680	0.110	1.000	0.050	0.265	0.960
Estimated Gross Income Before Discount	2,196,715	54,986	185,101	29,943	272,208	13,610	72,135	261,319
Less 2% discount	(43,934)	(1,100)	(3,702)	(599)	(5,444)	(272)	(1,443)	(5,226)
Tax Revenue Available for Appropriation - 2024	2,152,781	53,886	181,399	29,344	266,763	13,338	70,692	256,093

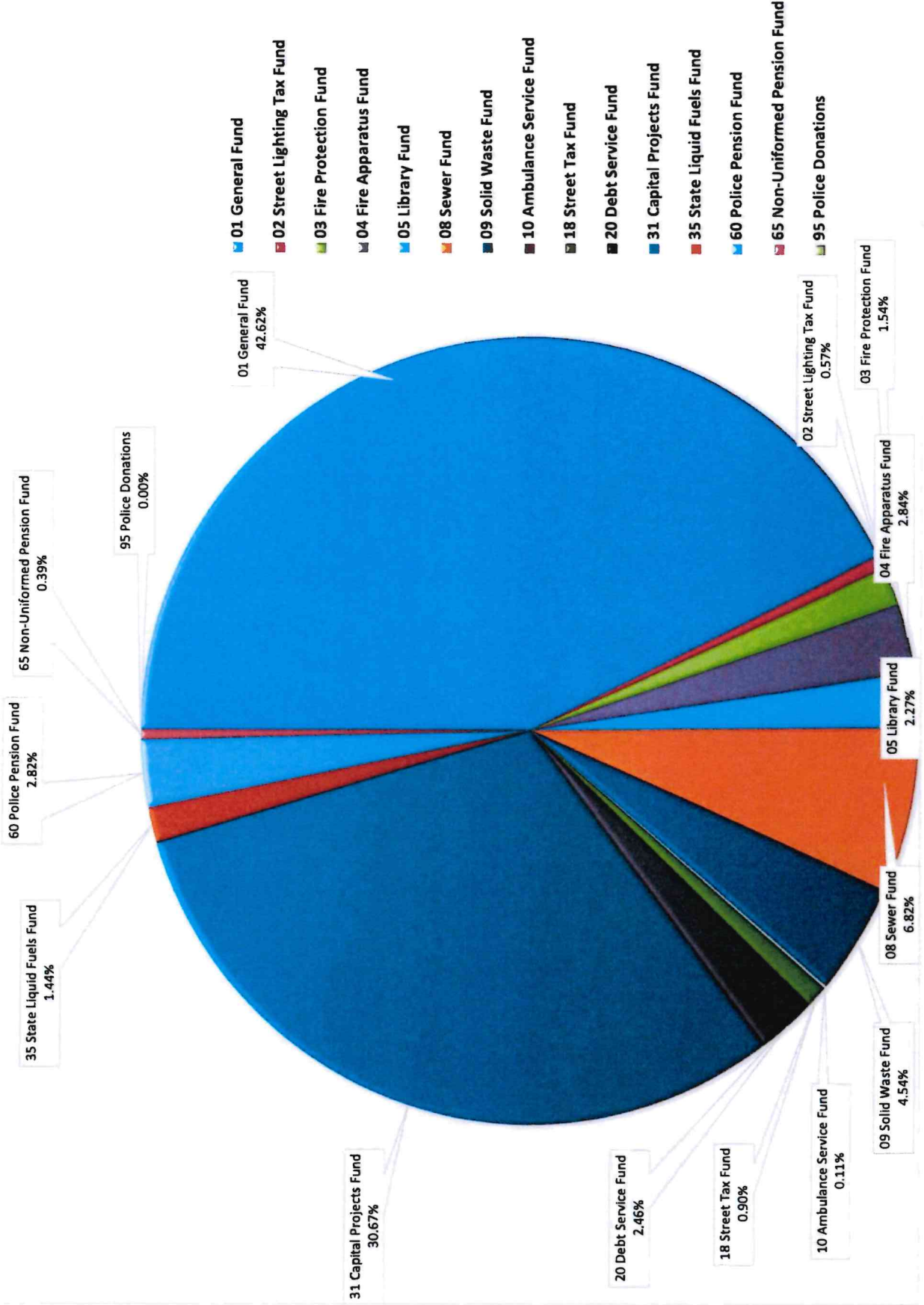
Appendix B

2024 Budget Charts and Graphs

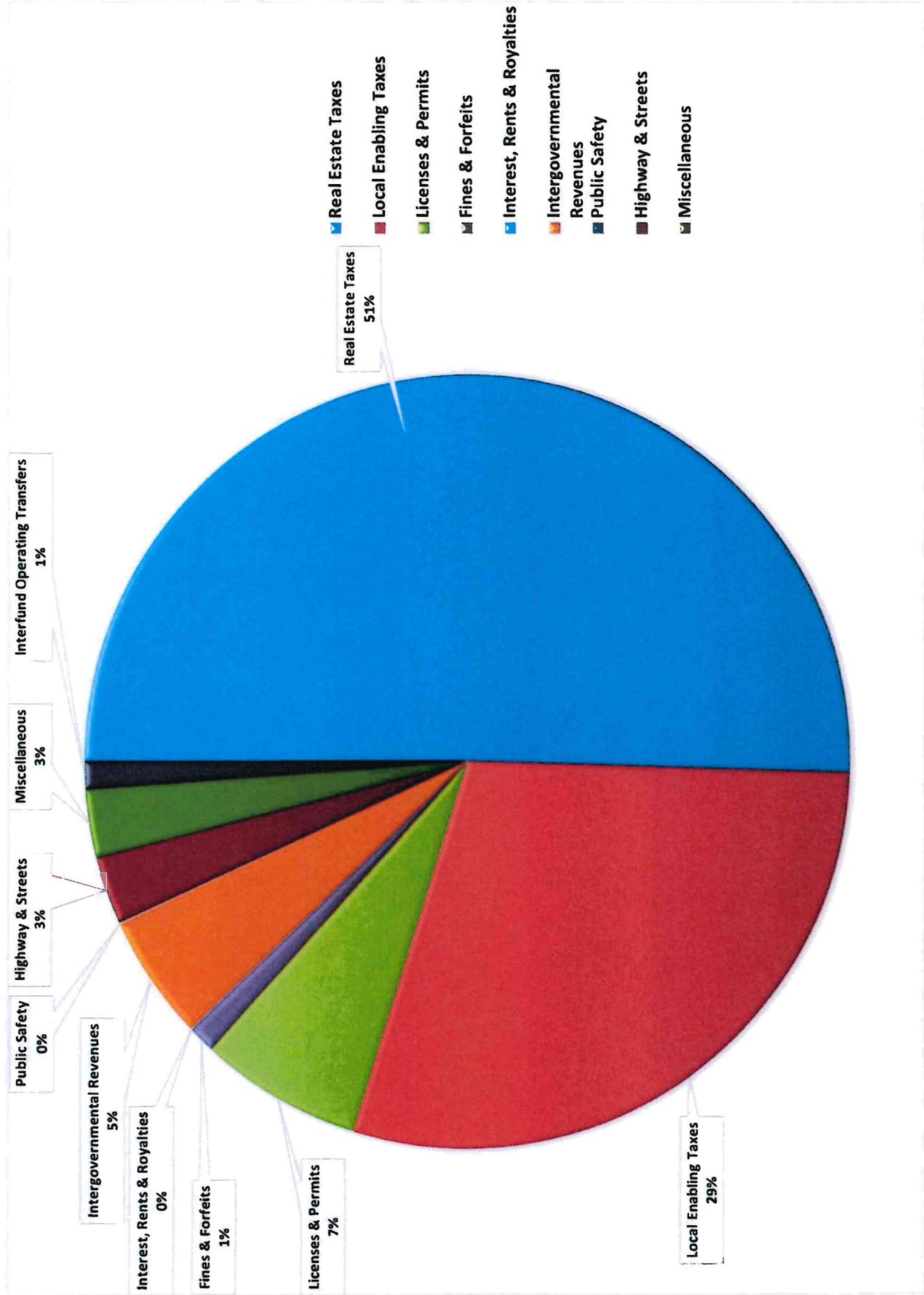
2024 Budget - Revenue



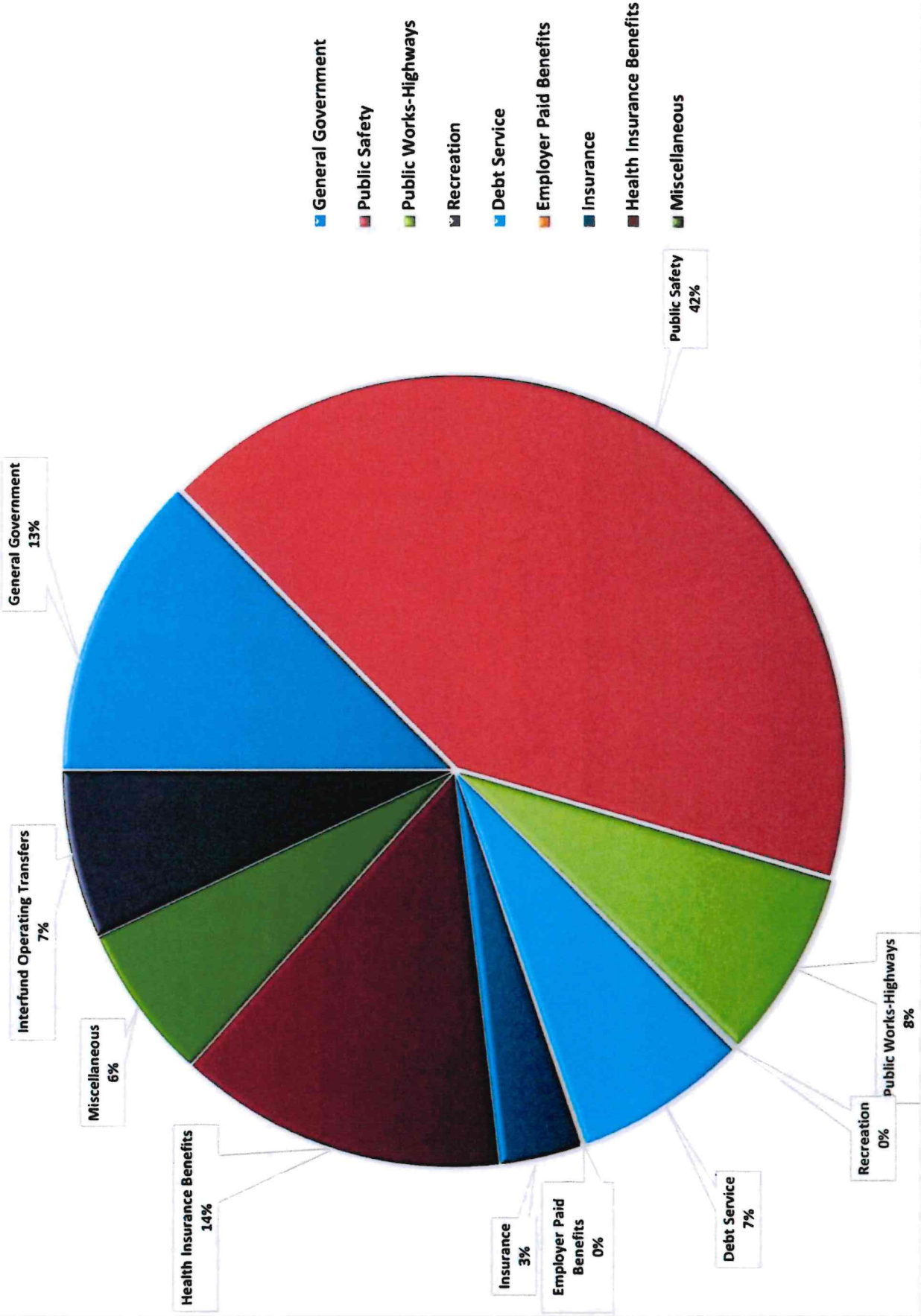
2024 Budget - Expenditures



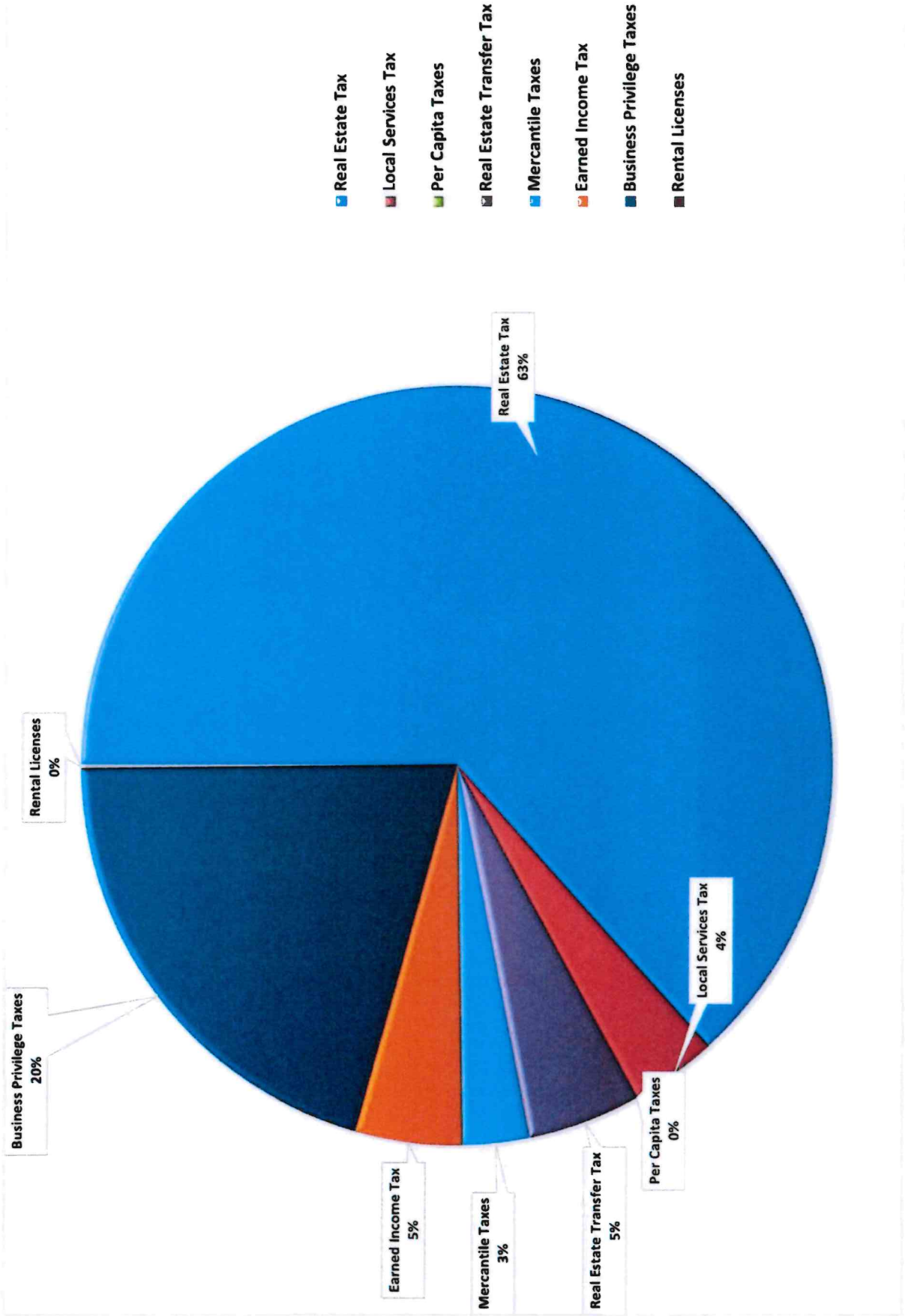
2024 Budget - General Fund Revenue



2024 Budget - General Fund Expenditures



2024 General Fund - Tax Revenue



Appendix C

2024 Summary by Fund

**Jenkintown Borough
2024 Budget**

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2023 Year end Projection	2024 Budget	Increase/(Decrease) from 2023 Budget	%Change from 2023 Budget
REVENUE										
01 General Fund	3,844,897	4,042,810	3,655,275	4,311,280	4,956,949	4,747,563	5,337,312	4,714,011	(63,552)	99.29%
02 Street Lighting Tax Fund	64,181	57,413	59,168	69,525	62,966	62,966	56,832	68,486	5,520	108.77%
03 Fire Protection Fund	169,946	169,305	167,151	174,131	191,079	191,079	191,297	186,099	(4,980)	97.39%
04 Fire Equipment Reserve	133,836	434,662	126,854	35,453	34,650	34,650	46,871	37,844	3,194	109.22%
05 Library Fund	235,673	234,787	230,495	212,137	212,137	231,996	232,871	272,363	40,367	117.40%
08 Sewer Fund	436,646	1,823,047	485,695	448,941	448,941	479,400	456,926	515,100	35,700	107.45%
09 Solid Waste Collection Fund	348,243	336,794	325,991	323,016	323,016	553,180	581,011	551,600	(1,580)	99.71%
10 Ambulance Service Fund					14,204		13,300	13,451	(753)	94.70%
18 Street Tax Fund	201,880	111,221	212,272	88,055	88,055	74,833	76,361	73,192	(1,641)	97.81%
20 Debt Service Fund	252,553	251,908	246,261	195,190	195,190	270,623	336,542	263,593	(7,030)	97.40%
31 Capital Projects Fund	591,584	317,318	613,052	293,482	293,482	1,136,180	407,221	3,470,255	2,334,075	305.43%
35 Highway/Liquid Fuels Tax Fund	122,748	125,658	121,508	112,918	112,918	117,270	123,174	120,800	3,590	103.01%
60 Police Pension Fund	(39,277)	1,203,098	801,280	951,311	951,311	420,341	574,472	395,144	(25,197)	94.01%
65 Non-Uniformed Pension Fund	32,597	219,454	192,830	233,004	233,004	118,567	63,877	121,886	3,319	102.80%
95 Police Donations	2,302	5,146	2,848	1,061	1,061	1,009	114	9	(1,000)	0.89%
TOTAL ALL FUNDS	6,397,812	9,334,621	7,240,680	9,001,607	8,104,760	8,453,861	8,498,180	10,803,835	2,349,973	127.80%
EXPENDITURES										
01 General Fund	4,086,218	4,192,472	4,027,379	4,398,357	4,542,703	4,757,539	5,018,516	5,116,652	359,113	107.55%
02 Street Lighting Tax Fund	146,770	63,392	57,214	51,439	51,439	68,997	77,083	67,997	(1,000)	98.55%
03 Fire Protection Fund	171,381	196,352	157,756	167,235	167,235	191,234	194,241	185,391	(5,843)	96.94%
04 Fire Apparatus Fund	351,643	736,919	71,701	37,700	37,700	34,466	39,466	340,466	306,000	987.84%
05 Library Fund	235,568	234,889	235,397	211,403	211,403	233,000	237,871	272,363	39,363	116.89%
08 Sewer Fund	570,672	967,529	714,075	498,313	498,313	820,615	587,705	819,231	(1,384)	99.83%
09 Solid Waste Collection Fund	323,686	306,845	362,395	343,434	343,434	492,051	449,318	545,461	53,411	110.85%
10 Ambulance Services					13,182		13,451	13,451	270	2.04%
18 Street Tax Fund	319,007	169,194	102,462	143,900	143,900	116,000	93,985	108,500	(7,500)	93.53%
20 Debt Service Fund	244,996	263,314	267,421	265,698	265,698	263,850	300,970	294,986	31,136	111.80%
31 Capital Projects Fund	617,069	388,796	754,788	321,355	321,355	1,393,780	394,172	3,682,715	2,288,935	264.22%
35 Highway/Liquid Fuels Tax Fund	147,957	143,278	49,852	110,644	110,644	252,607	187,698	173,034	(79,573)	68.50%
60 Police Pension Fund	316,920	298,455	285,865	284,578	284,578	275,517	355,303	338,802	65,285	122.97%
65 Non-Uniformed Pension Fund	31,874	33,360	29,883	44,062	44,062	47,012	53,027	47,012	-	100.00%
95 Police Donations	1,814	2,425	5,632	3,736	3,736	1,000	-	(1,000)	(1,000)	0.00%
TOTAL ALL FUNDS	7,565,574	7,997,219	7,121,820	9,223,955	7,026,200	8,960,848	8,003,206	12,006,061	3,045,213	133.98%
EXCESS/(DEFICIT) REVENUE OVER EXPENDITURES	(1,167,762)	1,337,402	118,861	(222,348)	1,078,560	(506,986)	494,975	(1,202,226)	(695,240)	237.13%

Appendix D

2024 General Fund Budget

Jenkintown Borough
2024 Budget: Fund 01-General

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Miscellaneous											
Civil Service Exam Fees	01-389-010	1,500	-	-	-	-	-	-	-	-	-
Crossing Guard Reimbursements	01-389-020	17,067	17,149	17,427	14,612	6,201	29,120	30,967	41,241	12,121	10,274
Police OT reimbursement	01-389-025	6,466	7,435	6,448	9,950	10,185	10,000	7,596	11,500	1,500	3,904
Rec Board Revenue	01-389-029	1,694	485	-	1,100	729	1,000	729	1,000	-	271
Other Receipts	01-389-030	26,452	8,590	44,449	276,264	251,230	10,000	28,094	10,000	-	(18,094)
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	30,475	7,000	23,484	7,000	-	(16,484)
Total:	68,832	36,633	312,045	298,821	60,120	90,870	73,741	13,621	22.7%	(17,129)	-18.9%
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	50,000	-	-
Solid Waste	01-392-090	23,500	23,500	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	-	-	-	-	-
Total:	83,500	83,500	255,445	110,000	130,000	50,000	50,000	50,000	50,000	0.0%	0.0%
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	350,000	350,000	-	-
Total:	3,844,897	4,042,810	3,785,275	4,311,280	4,956,949	4,747,563	5,337,312	4,714,011	(623,301)	-0.7%	-11.7%
TOTAL REVENUES											

**Jenkintown Borough
2024 Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:											
Legislative Body											
Overtime	01-400-080	5,059	7,050	2,307	3,218	7,172	3,000	5,643	5,000	2,000	(643)
Salary Staff	01-400-090	156,935	158,363	177,126	120,617	105,140	111,426	122,746	166,768	55,343	44,023
Salary PT Staff	01-400-091	-	-	-	19,788	34,782	-	741	-	-	(741)
Materials/Supplies	01-400-100	5,715	6,415	7,743	13,133	12,010	7,000	4,555	7,000	-	2,445
General Expenses	01-400-200	7,822	7,731	6,353	7,987	20,564	8,000	5,178	8,000	-	2,822
Advertising	01-400-210	10,414	10,955	5,754	8,461	7,132	10,000	16,656	15,000	5,000	(1,656)
Printing	01-400-211	4,386	3,194	2,064	1,484	4,023	3,000	2,768	3,000	-	232
Postage	01-400-212	5,160	3,668	2,482	3,020	3,244	3,000	5,236	4,000	1,000	(1,236)
Insurance/Bonding	01-400-220	1,045	988	988	1,388	544	2,400	2,400	2,400	-	-
Accounting & Auditing Services	01-400-280	28,077	15,820	18,937	14,555	24,915	30,000	44,174	36,000	6,000	(8,174)
Engineering	01-400-285						30,000	16,545	20,000	(10,000)	3,455
Legal Services	01-400-290	108,715	61,005	43,522	67,001	41,844	60,000	42,884	50,000	(10,000)	7,116
Telephone expense	01-400-300	11,947	11,804	11,725	11,633	11,203	12,000	17,110	12,000	-	(5,110)
Payroll Service	01-400-310	3,010	3,106	3,980	3,868	4,631	4,500	4,956	5,000	500	44
Transportation	01-400-330	189	1,101	-	186	107	250	119	250	-	131
Maintenance/Repair	01-400-400	253	-	-	527	-	500	-	500	-	500
Equipment Purchase	01-400-700	1,225	1,829	600	-	849	1,000	850	1,000	-	150
Trainings, Conferences, Dues	01-400-750	9,858	7,465	3,122	6,449	5,422	4,500	4,681	6,000	1,500	1,319
Codification	01-400-800	5,135	1,195	1,195	1,195	1,195	3,500	1,295	4,500	1,000	3,205
Total:		364,944	301,690	287,898	284,509	284,776	294,076	298,536	346,418	52,343	47,882
Executive											
Salary-Manager	01-401-060	122,807	124,213	131,529	126,837	131,192	128,799	132,366	136,643	7,844	4,277
Manager Contract/Vacation Sell Back	01-401-061							2,500	2,628	2,628	128
Total:		122,807	124,213	131,529	126,837	131,192	128,799	134,866	139,271	10,472	4,405
Tax Collection											
Salary Tax Collector	01-403-020	11,125	11,125	11,553	11,125	11,125	11,125	11,125	11,125	-	0
Materials & Supplies	01-403-100	928	906	754	375	-	800	308	800	-	492
Tax Forms	01-403-200	594	617	593	291	2,086	600	619	600	-	(19)
Postage	01-403-210	1,307	1,348	1,323	532	-	1,400	1,503	1,500	100	(3)
Tax Collectors Bond	01-403-220	1,230	-	-	-	1,382	-	-	-	-	-
Local Enabling Tax Commission	01-403-310	26,036	25,917	20,411	19,134	24,552	19,665	24,591	20,495	830	(4,096)
Total:		41,219	39,913	34,634	31,457	39,125	33,590	38,146	34,520	930	(3,626)

**Jenkintown Borough
2024 Budget: Fund 01-General**

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Information Technology											
Equipment and Supplies	01-407-100	544	-	-	1,789	2,091	17,000	24,056	2,700	(14,300)	(21,356)
Maint and Support	01-407-110	21,843	19,131	18,386	19,570	20,771	31,652	36,945	24,312	(7,340)	(12,633)
Cellular Service & Hotspots	01-407-111								3,120	3,120	3,120
Internet	01-407-112								17,400	17,400	17,400
Software	01-407-200	2,000	2,605	2,000	3,000	3,350	3,060	14,237	7,480	4,420	(6,757)
Website	01-407-210	6,169	6,000	6,231	9,955	13,653	6,000	11,594	6,000	-	(5,594)
Total:		30,555	27,736	26,617	34,313	39,865	57,712	86,832	61,012	3,300	(25,820)
Building & Plants											
Materials & Supplies	01-409-100	440	2,487	1,910	1,241	2,617	2,500	2,678	5,000	2,500	2,322
Utilities	01-409-110	16,051	20,448	16,386	24,506	24,238	24,000	21,688	24,000	-	2,312
Contract Service	01-409-300	1,312	1,292	2,134	967	2,370	1,630	2,064	1,100	(530)	(964)
Maintenance/Repairs	01-409-400	6,006	4,201	5,106	12,428	13,172	8,000	4,938	18,915	10,915	13,977
Janitorial Service	01-409-450	-	-	-	-	3,295	4,420	5,400	4,420	-	(980)
Equipment Purchase	01-409-700	2,631	3,267	3,244	3,020	3,360	5,544	7,588	5,592	48	(1,996)
Total:		34,902	31,695	28,779	42,162	49,051	46,094	44,356	59,027	12,933	14,671
Police											
Chief	01-410-010	100,313	103,805	108,977	85,364	207,953	135,500	135,442	139,565	4,065	4,123
Chief Contract Vacation Sell Back	01-410-011							2,500	2,684	2,684	#DIV/0!
Sergeants	01-410-020	266,029	292,461	312,997	313,433	302,340	224,934	225,610	231,682	6,748	6,072
Legal-Labor Counsel	01-410-029	3,249	37,158	74,839	46,825	38,730	40,000	75,993	80,000	40,000	4,007
Officers	01-410-030	835,948	887,901	964,837	892,938	844,948	842,707	844,200	867,988	25,281	23,788
Crossing Guards	01-410-040	32,954	33,549	35,191	29,393	33,654	58,240	54,671	82,482	24,242	27,812
Parking Enforcement	01-410-050	32,206	31,604	34,492	33,280	39,566	46,062	46,056	47,443	1,382	1,387
Part-time Officers	01-410-060	35,384	34,867	1,332	-	238	46,550	5,757	10,000	(36,550)	-78.5%
Clerk	01-410-070	38,284	39,457	41,722	2,300	17,400	46,072	43,335	48,562	2,490	5,227
Overtime - Regular	01-410-080	96,962	73,976	75,359	40,752	112,276	10,000	6,908	10,000	-	3,092
Officer-In-Charge	01-410-081	14,601	13,389	16,501	13,868	12,884	13,500	9,769	13,500	-	3,731
School - tuition reimbursement	01-410-082	-	-	953	953	2,292	3,300	3,270	3,300	-	30
Overtime - Grant Reimbursed	01-410-083						10,000	10,097	10,000	-	(97)
Overtime - Borough Event	01-410-084						2,500	2,656	3,000	500	344
Overtime - Reimbursed	01-410-085						2,500	608	1,500	1,500	892
Overtime - Court	01-410-086						2,500	2,089	2,500	-	411
Overtime - Shift Coverage	01-410-087						2,500	69,434	65,000	62,500	(4,434)
Holiday Double Time	01-410-090						18,144	20,636	18,144	-	(2,492)
Longevity	01-410-091						23,602	23,601	28,333	4,731	4,732
Contract Option	01-410-092						70,900	52,465	67,927	(2,973)	15,462
Materials/Supplies	01-410-100				269	1,038	700	600	700	-	100
Uniforms	01-410-119						5,000	5,621	5,000	-	(621)
Uniforms - Patrol Operation	01-410-120	16,368	15,343	11,862	12,798	19,116	16,500	8,646	16,500	-	7,854
Range Equipment/Supplies	01-410-121	1,251	6,251	3,602	6,252	6,249	5,000	4,109	5,000	-	891
General Expenses	01-410-122	11,573	9,641	11,186	8,089	12,914	8,000	6,790	8,000	-	1,210
Training	01-410-123	6,390	5,640	1,509	3,935	3,270	5,000	2,870	5,000	-	2,130
Equipment Repair/Maint	01-410-124	5,807	3,764	6,449	5,510	8,858	5,000	1,008	5,000	-	3,992
Police Equipment Purchase	01-410-125	14,235	10,671	9,332	4,648	4,188	6,000	6,596	6,000	-	(596)
Radio Expense	01-410-126	16,874	17,294	16,561	7,842	9,389	8,916	14,309	9,840	924	(4,469)
Mainly/Repairs-Vehicles	01-410-127	18,248	12,699	16,058	15,557	16,614	15,000	21,713	18,000	3,000	(3,713)

Jenkintown Borough
2024 Budget: Fund 01-General

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Vehicle Operating Expense	01-410-128	24,478	24,755	11,576	17,776	24,829	28,000	25,864	28,000	-	2,136
PD VESTS & Body Cameras	01-410-131	13,296	-	-	-	-	47,440	45,273	-	(47,440)	(45,273)
Technology - Hardware	01-410-140	4,064	1,270	2,500	11,074	11,643	1,500	-	4,625	3,125	4,625
Technology - Software	01-410-141	-	-	-	-	-	6,550	19,336	9,900	3,350	(9,436)
Speed Monitoring Signs & Technology	01-410-142	-	-	-	-	-	-	-	6,000	6,000	6,000
Re-Accreditation	01-410-183	8,931	3,974	-	3,808	4,854	1,000	1,485	-	(1,000)	(1,485)
Canine Reimbursement	01-410-184	-	-	-	-	-	2,200	3,337	4,400	2,200	1,063
Community Policing	01-410-185	-	-	-	-	-	1,000	593	1,000	-	407
MONTCO SWAT / MIPT	01-410-190	-	-	-	-	-	3,500	7,000	4,000	500	(3,000)
Total:		1,687,098	1,819,561	1,839,669	1,624,747	1,839,782	1,763,317	1,810,248	1,870,575	107,259	60,327
Fire											
Firemen Relief Contribution	01-411-540	28,667	31,448	31,560	27,950	35,230	35,230	34,828	34,828	(402)	0
Total:		28,667	31,448	31,560	27,950	35,230	35,230	34,828	34,828	(402)	0
Planning & Zoning											
Salary-Code Enforce. & Fire Marshal	01-414-010	43,550	68,448	75,693	73,000	75,148	77,446	77,359	79,769	2,323	2,410
Permit Refunds	01-414-020	225	-	-	280	-	225	100	225	-	125
Materials/Supplies	01-414-100	468	1,104	60	418	-	500	106	2,000	1,500	1,894
Engineering	01-414-240	1,507	1,816	1,444	4,011	24,133	10,000	7,900	20,000	10,000	12,100
Engineering Fees Reimbursed - Escrow	01-414-242	352	62,802	17,712	10,366	63,244	15,000	91,403	30,000	15,000	(61,403)
Legal Fees Reimbursed - Escrow	01-414-243	-	-	-	-	-	10,000	10,622	20,000	10,000	9,379
Court Recorder	01-414-250	11,522	1,460	2,270	7,210	13,820	12,000	11,038	12,000	-	962
Legal-ZHB	01-414-290	22,897	2,248	7,193	9,506	25,656	10,000	13,162	10,000	-	(3,162)
Legal Zoning & Planning	01-414-300	4,805	7,250	1,648	20,032	34,051	25,000	32,912	30,000	5,000	(2,912)
Contract Services	01-414-400	26,423	17,108	11,435	12,005	14,966	19,000	38,613	61,375	42,375	22,762
Emergency Management	01-414-401	-	-	-	-	-	5,000	5,000	5,000	-	-
Emergency Management / FM Training	01-414-402	-	-	-	-	-	1,400	1,000	1,000	(400)	-
Code Enforcement Training	01-414-403	4,702	1,724	1,420	1,992	2,428	3,000	5,121	4,500	1,500	(621)
Planning Commission	01-414-900	-	-	-	-	25	150	150	150	-	-
Total:		116,451	163,960	118,875	138,820	253,471	188,721	294,485	276,019	87,298	(18,466)
Health											
Pest Control	01-421-410	200	206	221	174	183	250	254	260	10	6
Total:		200	206	221	174	183	250	254	260	10	6

Jenkintown Borough
2024 Budget: Fund 01-General

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud		24 Bud v 23 Proj	
										Difference	%	Difference	%
Recreation													
Recreation Active (JVA)	01-452-220	9,500	10,500	8,000	5,500	8,000	8,000	8,000	8,000	-	0.0%	-	0.0%
Recreation Board Programs	01-452-230	2,500	2,638	414	313	625	-	962	1,000	1,000	#DIV/0!	38	3.9%
Community Playground	01-452-300	1,500	1,500	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Cedar Street Open Space	01-452-400	-	16	3,000	800	1,290	3,000	3,365	3,000	-	0.0%	(365)	-10.8%
	Total:	13,500	14,654	11,414	6,613	9,915	11,000	12,327	12,000	1,000	9.1%	(327)	-2.7%
Civil/Military Celebrations													
Civil Service	01-457-200	1,790	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
	Total:	1,790	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Civic Celebrations													
Civic Activities	01-459-100	246	1,150	-	100	240	350	300	350	-	0.0%	50	16.5%
	Total:	246	1,150	-	100	240	350	300	350	-	0.0%	50	16.5%
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	350,000	-	0.0%	-	0.0%
	Total:	5,597	-	-	350,000	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	8,889	10,500	12,845	14,000	3,500	33.3%	1,155	9.0%
	Total:	1,595	-	-	7,852	8,889	10,500	12,845	14,000	3,500	33.3%	1,155	9.0%
Employer Paid Benefits													
PD Pension Excess Ben Refund	01-483-000	-	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Employees Pension	01-483-010	-	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Unemployment Comp	01-485-100	10,270	9,524	8,446	7,867	8,977	11,252	7,899	10,807	(445)	-4.0%	2,908	36.8%
	Total:	10,270	9,524	8,446	7,867	8,977	11,252	7,899	10,807	(445)	-4.0%	2,908	36.8%

Jenkintown Borough
2024 Budget: Fund 01-General

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Insurance											
Package Policy	01-486-200	72,456	61,594	32,958	74,957	84,394	88,256	145,805	87,009	(1,246)	(58,795)
Workman's Comp Vehicle	01-486-210	87,974	68,179	58,027	57,688	58,246	64,592	57,270	75,519	10,927	18,249
	01-486-220	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Police Deductible	01-486-260	3,287	-	-	-	-	10,000	-	10,000	0.0%	#DIV/0!
Insurance - Auto Repair	01-486-374	-	-	-	-	14,229	-	8,833	-	#DIV/0!	(8,833)
Total:		163,717	129,773	90,985	132,645	156,869	167,848	211,908	172,528	9,681	(39,379)
Employees Benefits											
Social Security	01-487-000	75,223	81,436	82,184	71,296	82,025	81,755	91,378	89,986	8,231	(1,392)
Hosp/Major Medical - Uniform	01-487-030	259,054	319,844	267,923	283,715	241,465	342,938	258,593	260,430	(82,508)	1,837
Hosp/Major Medical - Non-uniform	01-487-031	105,774	141,854	162,624	149,452	114,588	177,894	161,085	249,166	76,272	88,081
Non-Uniform Insurance Deductible	01-487-032	-	-	-	-	-	-	-	17,850	17,850	17,850
Health Savings Account	01-487-035	24,706	24,003	29,750	27,527	19,108	22,800	22,597	22,356	(444)	(241)
Life Insurance/AD&D - Uniform	01-487-040	24,249	24,084	27,035	26,229	19,651	28,620	15,544	16,339	(12,281)	795
Life Insurance/AD&D - Non-Uniform	01-487-041	-	-	-	-	-	8,641	8,548	6,948	(1,693)	(1,600)
Dental - Uniform	01-487-080	18,185	18,061	19,820	19,547	20,768	14,997	16,427	14,654	(343)	(1,773)
Dental - Non-Uniform	01-487-081	-	-	-	-	-	9,378	6,743	10,861	1,483	4,117
Administrative Charges	01-487-110	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Longevity Non-Uniform	01-487-182	4,000	4,500	6,000	6,000	5,500	6,000	6,000	7,000	1,000	1,000
Total:		511,191	613,782	595,336	583,765	503,104	688,023	586,917	695,590	7,567	108,673
Reserve											
Reserve	01-489-000	41,528	23,500	42,311	17,664	-	40,000	20,000	40,000	-	20,000
Contingencies	01-489-300	-	1,000	24,700	7,496	6,334	100,000	52,602	100,000	-	47,398
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	529	1,500	-	971
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	-	-	-	#DIV/0!	#DIV/0!
Total:		58,028	33,905	77,511	28,010	7,834	144,300	75,631	144,300	-	68,669
ACT 511 Expenditures											
Refunds of Prior Year Revenues	01-491-000	50	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Mercantile Tax Collected-Sch	01-491-300	85,681	94,339	101,056	63,179	44,082	57,500	75,198	50,000	(7,500)	(25,198)
Refunds of Prior Year Real Estate Tax	01-491-430	(559)	-	-	-	-	-	80,219	20,000	20,000	(60,219)
Refunds of Prior Year Act 511	01-491-440	149,115	49,245	-	92,400	92,400	92,400	103,493	112,400	20,000	8,907
Total:		234,288	143,584	101,056	155,579	136,482	149,900	258,910	182,400	32,500	(76,510)

Jenkintown Borough
2024 Budget: Fund 01-General

Description	Budget Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Operating Transfers											
Transfer to Debt Fund	01-492-000							65,000	-		
Police Pension MMO	01-492-010	194,171	256,963	271,793	277,225	278,166	251,974	246,187	246,187	(5,787)	-2.3%
Transfer to street tax	01-492-018	-	-	-	130,000	-	-	-	-	#DIV/0!	#DIV/0!
Non Uniform MMO	01-492-020	60,962	71,018	87,108	106,520	74,196	58,911	52,784	52,784	(6,127)	-10.4%
Transfer to Fire Protection	01-492-030	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Transfer to capital projects	01-492-031	10,000	10,000	-	-	-	20,000	120,000	20,000	-	0.0%
	Total:	265,133	337,981	358,901	513,745	352,362	330,885	418,971	318,971	(11,914)	-3.6%
		4,086,218	4,192,472	4,027,379	4,398,357	4,542,703	4,757,539	5,018,516	5,116,652	359,113	7.5%
	TOTAL EXPENDITURES										
	BEGINNING FUND BALANCE	648,781	407,461	257,799	15,696	(71,382)	342,865	342,865	661,660	318,796	93.0%
	PLUS REVENUE	3,844,897	4,042,810	3,785,275	4,311,280	4,956,949	4,747,563	5,337,312	4,714,011	(33,552)	-0.7%
	LESS EXPENDITURES	(4,086,218)	(4,192,472)	(4,027,379)	(4,398,357)	(4,542,703)	(4,757,539)	(5,018,516)	(5,116,652)	(359,113)	-7.5%
	ENDING FUND BALANCE	407,461	257,799	15,696	(71,382)	342,865	332,889	661,660	259,020	(73,869)	-22.2%
	FUND BALANCE AS A PERCENTAGE OF REVENUE	10.6%	6.4%	0.4%	-1.7%	6.9%	7.0%	12.4%	5.5%		-60.9%

Appendix E

2024 Street Light Fund Budget

Jenkintown Borough
2024 Budget: Fund 02-Street Light

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		6,176	197	1,329	19,416	24,302	24,302	4,051	(20,252)	(20,252)	-83.3%
REVENUES:											
Real Property Taxes											
Real Estate-Current	02-301-010	55,721	54,259	55,615	53,712	55,366	55,805	53,886	(1,480)	(1,918)	-2.7%
Real Estate-Prior	02-301-020	304	553	622	833	500	-	500	-	500	0.0%
Real Estate-Delinquent	02-301-030	1,236	1,539	2,361	864	2,000	1,425	2,000	-	575	0.0%
	Total:	57,262	56,351	58,598	55,410	57,866	57,229	56,386	(1,480)	(843)	-2.6%
Interest Earnings											
Interest Income	02-341-000	151	48	54	105	100	250	100	-	(150)	0.0%
	Total:	151	48	54	105	100	250	100	-	(150)	0.0%
Miscellaneous											
Insurance Recoveries	02-389-060	-	2,769	-	-	5,000	(648)	12,000	7,000	12,648	140.0%
	Total:	-	2,769	-	-	5,000	(648)	12,000	7,000	12,648	140.0%
Other Financing Sources											
Proceeds from Streetlight Progr	02-393-020	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total:	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		57,413	59,168	69,525	55,515	62,966	56,832	68,486	5,520	11,655	8.8%
											20.5%
											#DIV/0!

Jenkintown Borough
2024 Budget: Fund 02-Street Light

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:										
Street Lighting										
Street Lighting Electric	02-434-300	31,610	33,008	30,581	29,517	33,000	40,504	37,000	4,000	(3,504)
Jenkintown Sign Electric	02-434-310	151	135	135	77	150	201	150	-	(51)
Regional Streetlight Program	02-434-400	-	-	-	-	-	-	-	-	-
Streetscape Lights Maint	02-434-401	660	681	607	263	700	668	500	-	500
Leedom St Park Electric	02-434-450	13,324	5,743	3,866	2,701	17,000	16,520	700	-	32
Maintenance Parts & Supplies		45,745	39,567	35,189	32,908	51,350	57,893	12,000	(5,000)	(4,520)
Total:								50,350	(1,000)	(7,543)
Debt Principal										
Debt Principal-UNIVEST ST LGT	02-471-450	15,067	15,518	14,732	16,047	16,781	16,791	17,283	502	492
Total:		15,067	15,518	14,732	16,047	16,781	16,791	17,283	-	492
Debt Interest										
Debt Interest-UNIVEST ST LGT	02-472-450	2,580	2,129	1,518	1,674	866	2,400	364	(502)	(2,036)
Total:		2,580	2,129	1,518	1,674	866	2,400	364	(502)	(2,036)
Operating Transfers										
Transfer to General Fund	02-492-010	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		63,392	57,214	51,439	50,628	68,997	77,083	67,997	(1,000)	(9,086)
BEGINNING FUND BALANCE										
PLUS REVENUE		6,176	197	1,329	19,416	24,302	24,302	4,051	(20,252)	(20,252)
LESS EXPENDITURES		57,413	59,168	69,525	55,515	62,966	56,832	68,486	5,520	11,655
		(63,392)	(57,214)	(51,439)	(50,628)	(68,997)	(77,083)	(67,997)	1,000	9,086
ENDING FUND BALANCE		197	2,151	19,416	24,302	18,271	4,051	4,540	(13,732)	489
FUND BALANCE AS A PERCENTAGE OF REVENUE		0.3%	3.6%	7.0%	7.0%	29.0%	7.1%	6.6%	-248.7%	12.1%

Appendix F

2024 Fire Protection Fund Budget

**Jenkintown Borough
2024 Budget: Fund 03-Fire Protection**

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projections	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		27,068	21	5,810	12,707	5,064	5,064	2,119	(2,944)	(2,944)	138.9%
<u>REVENUES:</u>											
<u>Real Property Taxes</u>											
Real Estate-Current	03-301-010	165,517	161,164	165,193	159,514	186,379	187,311	181,399	(4,980)	(5,912)	3.3%
Real Estate-Prior	03-301-020	801	1,642	1,848	2,476	1,500	-	1,500	-	1,500	-100.0%
Real Estate-Delinquent	03-301-030	2,691	4,241	6,995	2,838	3,000	3,343	3,000	-	(343)	11.4%
Total:		169,010	167,047	174,036	164,828	190,879	190,655	185,899	(4,980)	(4,755)	2.6%
<u>Interest Earnings</u>											
Interest Income	03-341-000	295	104	95	162	200	643	200	-	(443)	221.3%
Total:		295	104	95	162	200	643	200	-	(443)	221.3%
<u>Interfund Operating Transfers</u>											
Transfer from General Fund	03-392-010	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		169,305	167,151	174,131	164,990	191,079	191,297	186,099	(4,980)	(5,198)	-2.6%
<u>EXPENDITURES:</u>											
<u>Fire Department</u>											
Training Contract	03-411-123	2,800	2,800	2,800	2,800	2,900	2,900	3,000	100	100	-3.3%
Hydrant Rental	03-411-140	22,376	22,312	22,653	23,517	23,500	24,986	25,000	1,500	14	-0.1%
Fire Police	03-411-203	2,075	-	475	850	1,100	1,100	-	(1,100)	(1,100)	#DIV/0!
Vehicle Maintenance	03-411-371	5,572	5,910	5,500	5,054	6,000	6,000	6,000	-	-	0.0%
Insurance	03-411-380	34,293	33,314	36,526	37,893	41,468	43,628	40,060	(1,408)	(3,568)	8.9%
Fire Department Operations	03-411-800							56,950	56,950	56,950	-100.0%
Pioneer Facility	03-411-900	39,100	42,100	44,325	52,800	57,346	46,765	20,561	(36,785)	(26,204)	127.4%
Independent Facility	03-411-950	80,580	51,320	50,420	49,720	56,420	57,862	31,320	(25,100)	(26,542)	84.7%
Total:		186,796	157,756	162,700	172,633	188,734	183,241	182,891	(5,843)	(350)	0.2%

Jenkintown Borough
2024 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projections	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Miscellaneous										
Contingencies	03-480-800	9,556	-	4,535	-	2,500	-	2,500	-	2,500
	Total:	9,556	-	4,535	-	2,500	-	2,500	-	2,500
Operating Transfers										
Transfer to Fire Apparatus	03-492-710	-	-	-	-	-	11,000	-	-	(11,000)
	Total:	-	-	-	-	-	11,000	-	-	(11,000)
TOTAL EXPENDITURES										
		196,352	157,756	167,235	172,633	191,234	194,241	185,391	(5,843)	(8,850)
BEGINNING FUND BALANCE										
		27,068	21	5,810	12,707	5,064	5,064	2,119	(2,944)	(2,944)
PLUS REVENUE										
		169,305	167,151	174,131	164,990	191,079	191,297	186,099	(4,980)	(5,198)
LESS EXPENDITURES										
		(196,352)	(157,756)	(167,235)	(172,633)	(191,234)	(194,241)	(185,391)	5,843	8,850
ENDING FUND BALANCE										
		21	9,416	12,707	5,064	4,909	2,119	2,828	(2,081)	708
FUND BALANCE AS A PERCENTAGE OF REVENUE										
		0.0%	5.6%	7.3%	3.1%	2.6%	1.1%	1.5%	-42.4%	-25.0%

Appendix G

2024 Fire Apparatus Fund Budget

Jenkintown Borough
2024 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Beginning Fund Balance		799,796	581,989	279,732	384,778	382,531	378,631	378,631	386,036	7,405	7,405
REVENUES:											
Real Property Taxes											
Real Estate-Current	04-301-010	123,584	124,134	120,875	27,533	26,587	30,150	30,339	29,344	(806)	(995)
Real Estate-Prior	04-301-020	915	670	1,232	1,386	413	1,500	-	1,500	-	1,500
Real Estate-Delinquent	04-301-030	3,684	2,749	3,428	5,260	1,426	1,500	679	1,500	-	821
Total:		128,183	127,553	125,535	34,179	28,425	33,150	31,018	32,344	(806)	1,326
Interest Earnings											
Interest Income	04-341-000	5,653	7,109	1,319	1,274	2,140	1,500	4,853	1,500	-	(3,353)
Total:		5,653	7,109	1,319	1,274	2,140	1,500	4,853	1,500	-	(3,353)
Interfund Operating Transfers											
Transfer fire tax	04-392-000	-	-	-	-	-	-	11,000	4,000	4,000	(7,000)
Total:		-	-	-	-	-	-	11,000	4,000	4,000	(7,000)
Proceeds of General Long-Term Debt											
2018 loan proceeds	04-393-010	-	300,000	-	-	-	-	-	-	-	-
Total:		-	300,000	-	-	-	-	-	-	-	-
TOTAL REVENUES											
		133,836	434,662	126,854	35,453	30,565	34,650	46,871	37,844	3,194	(9,027)
EXPENDITURES:											
Capital Purchase											
Fire Apparatus	04-411-740	351,643	736,919	37,235	3,235	-	-	-	-	-	-
Fire Apparatus Consolidation	04-411-741	-	-	-	-	-	-	5,000	-	-	-
Total:		351,643	736,919	37,235	3,235	-	-	5,000	-	-	(5,000)
Debt Principal											
Debt Principal-	04-471-460	-	-	26,648	27,342	26,648	28,786	28,786	29,536	750	750
Total:		-	-	26,648	27,342	26,648	28,786	28,786	29,536	750	750
Debt Interest											
Debt Interest-	04-472-460	-	-	7,818	7,124	7,818	5,680	5,680	4,930	(750)	(750)
Total:		-	-	7,818	7,124	7,818	5,680	5,680	4,930	(750)	(750)

Jenkintown Borough
2024 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
	Total:	-	-	7,818	7,124	7,818	5,680	5,680	4,930	(750)	(750)
Interfund Operating Transfers											
Transfer to Capital Projects	04-492-081										
	Total:	-	-	-	-	-	-	-	306,000	#DIV/0!	#DIV/0!
TOTAL EXPENDITURES		351,643	736,919	71,701	37,700	34,466	34,466	39,466	340,466	306,000	301,000
											762.7%
BEGINNING FUND BALANCE		799,796	581,989	279,732	384,778	382,531	378,631	378,631	386,036	7,405	7,405
PLUS REVENUE		133,836	434,662	126,854	35,453	30,565	34,650	46,871	37,844	3,194	(9,027)
LESS EXPENDITURES		(351,643)	(736,919)	(71,701)	(37,700)	(34,466)	(34,466)	(39,466)	(340,466)	(306,000)	(301,000)
ENDING FUND BALANCE		581,989	279,732	334,885	382,531	378,631	378,815	386,036	83,415	(295,401)	(302,622)
FUND BALANCE AS A PERCENTAGE OF REVENUE		434.9%	64.4%	264.0%	1079.0%	1238.8%	1093.3%	823.6%	220.4%	-78.0%	-78.4%

Appendix H

2024 Library Fund Budget

**Jenkintown Borough
2024 Budget: Fund 05 Library**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		5,000	5,105	5,004	100	834	5,198	5,198	199	(4,999)	(4,999)	-96.2%
REVENUES:												
Real Property Taxes												
Real Estate-Current	05-301-010	226,844	227,852	221,866	199,885	220,164	226,396	228,263	266,763	40,367	38,500	17.8%
Real Estate-Prior	05-301-020	1,679	1,239	2,261	2,544	2,995	1,500	-	1,500	-	1,500	0.0%
Real Estate-Delinquent	05-301-030	6,804	5,057	6,292	9,655	3,110	4,000	4,270	4,000	-	(270)	0.0%
Total:		235,327	234,148	230,419	212,083	226,269	231,896	232,534	272,263	40,367	39,730	17.4%
Interest Earnings												
Interest Income	05-341-000	345	639	76	54	95	100	338	100	-	(238)	0.0%
Total:		345	639	76	54	95	100	338	100	-	(238)	0.0%
State Capital & Operating Grant												
Library Grant	05-354-070	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		-	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUE												
		235,673	234,787	230,495	212,137	226,364	231,996	232,871	272,363	40,367	39,492	17.4%
EXPENDITURES:												
Libraries												
Contribution to Library	05-456-500	235,568	234,889	235,397	211,403	222,000	233,000	237,871	272,363	39,363	34,493	16.9%
Reserve	05-456-550	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Total:		235,568	234,889	235,397	211,403	222,000	233,000	237,871	272,363	39,363	34,493	16.9%
TOTAL EXPENDITURES												
		235,568	234,889	235,397	211,403	222,000	233,000	237,871	272,363	39,363	34,493	16.9%
BEGINNING FUND BALANCE												
		5,000	5,105	5,004	100	834	5,198	5,198	199	(4,999)	(4,999)	-96.2%
PLUS REVENUE												
		235,673	234,787	230,495	212,137	226,364	231,996	232,871	272,363	40,367	39,492	17.4%
LESS EXPENDITURES												
		(235,568)	(234,889)	(235,397)	(211,403)	(222,000)	(233,000)	(237,871)	(272,363)	(39,363)	(34,493)	16.9%
ENDING FUND BALANCE		5,105	5,004	102	834	5,198	4,194	199	199	(3,995)	0	-95.3%
FUND BALANCE AS A PERCENTAGE OF REVENUE												
		2.2%	2.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%			0.0%

Appendix I

2024 Sewer Fund Budget

**Jenkintown Borough
2024 Budget: Fund 08 Sewer**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Beginning Fund Balance		418,110	284,084	1,139,603	676,406	627,035	554,630	554,630	423,851	(130,779)	(130,779)
REVENUES:											
Interest Earnings											
Interest Income	08-341-000	3,197	12,309	4,751	3,485	5,319	3,500	10,804	3,500	-	(7,304)
	Total:	3,197	12,309	4,751	3,485	5,319	3,500	10,804	3,500	-	(7,304)
Charges for Sanitation Services											
Sewer Rents	08-364-001	371,364	369,742	369,938	387,925	357,070	360,000	326,721	409,000	49,000	82,279
Prior Sewer Fees	08-364-002	25,520	11,264	22,493	22,120	13,442	13,000	8,355	13,000	-	4,645
Abington Twp	08-364-003	26,690	28,417	33,772	35,411	40,026	28,500	48,993	40,000	11,500	(8,993)
Sanitary Sewer EDU Fees	08-364-110	9,876	1,316	54,741	-	-	74,400	62,054	49,600	(24,800)	(12,454)
	Total:	433,449	410,738	480,944	445,456	410,539	475,900	446,122	511,600	35,700	65,478
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	448,941	415,858	479,400	456,926	515,100	35,700	58,174
EXPENDITURES:											
Sanitation Expenditures											
Materials and Supplies	08-429-200	311	-	146	-	99	250	-	250	-	250
Engineering	08-429-210	32,972	33,570	23,340	8,321	20,152	37,000	12,352	35,000	(2,000)	22,648
Maintenance	08-429-220	7,107	5,748	9,124	6,969	7,493	8,000	11,455	21,000	13,000	9,545
Sewer Treatment	08-429-230	261,690	280,658	263,947	193,369	287,689	300,000	356,352	300,000	-	(56,352)
Software Maintenance	08-429-252	-	-	-	-	-	-	-	-	-	-
Legal Fees	08-429-310	6,948	20,028	2,040	1,184	999	20,000	4,510	20,000	-	15,491
Utilities	08-429-360	438	324	377	311	393	500	446	500	-	54
TV Inspection	08-429-700	7,350	-	-	-	-	2,000	-	2,000	-	2,000
Sewer Construction	08-429-750	156,450	515,283	249,041	-	-	258,000	31,497	246,000	(12,000)	214,503
	Total:	473,266	855,612	548,015	210,154	316,825	625,750	416,611	624,750	(1,000)	208,139
Debt Principal											
Debt Principal - Cheltenham se	08-471-400	-	35,000	70,000	70,000	70,000	70,000	70,000	70,000	-	-
	Total:	-	35,000	70,000	70,000	70,000	70,000	70,000	70,000	-	-
Debt Interest											
Debt Interest - Cheltenham se	08-472-400	-	33,807	55,521	52,633	49,749	46,865	49,028	43,981	(2,884)	(5,047)
	Total:	-	33,807	55,521	52,633	49,749	46,865	49,028	43,981	(2,884)	(5,047)

Appendix J

2024 Solid Waste Fund Budget

**Jenkintown Borough
2024 Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		4,485	29,042	60,991	24,587	4,169	(111,147)	(111,147)	20,546	131,693	131,693	-118.5%
REVENUES:												
Interest Earnings												
Interest Income	09-341-000	739	1,573	525	213	205	100	1,260	100	-	(1,160)	0.0%
	Total:	739	1,573	525	213	205	100	1,260	100	-	(1,160)	0.0%
State Capital and Operating Grants												
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total:	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Solid Waste Collection												
Collection Fees	09-360-000	317,090	292,606	306,114	291,928	386,184	520,000	548,322	520,000	-	(28,322)	0.0%
Yearly Payments	09-360-001	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Advanced Payments	09-360-002	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Penalties	09-360-010	5,478	4,309	5,622	9,773	5,492	5,000	6,471	5,000	-	(1,471)	-22.7%
Prior Fees	09-360-021	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Special Pick Up Fees	09-360-031	9,725	9,772	11,606	9,753	9,600	10,000	8,132	9,000	(1,000)	868	10.7%
Administrative Charges	09-360-040	5,039	701	1,448	1,128	9,802	5,000	4,343	5,000	-	657	15.1%
	Total:	337,331	307,388	324,790	312,582	411,079	540,000	567,268	539,000	(1,000)	(28,268)	-0.2%
Leaf Bags												
Leaf Bag Sales	09-383-100	1,524	1,643	676	476	653	2,080	810	1,000	(1,080)	190	23.5%
	Total:	1,524	1,643	676	476	653	2,080	810	1,000	(1,080)	190	-51.9%
Other Revenues												
DEP Act 101 Sec 904-Recycling Grant	09-390-900	8,649	28,190	-	9,744	10,918	11,000	11,673	11,500	500	(173)	4.5%
	Total:	8,649	28,190	-	9,744	10,918	11,000	11,673	11,500	500	(173)	4.5%
Other Revenues												
Refund of Prior Year Exp	09-395-000	-	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total:	-	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL REVENUES		348,243	338,794	325,991	323,016	422,855	553,180	581,011	551,600	(1,580)	(29,411)	-0.3%
												-5.1%

**Jenkintown Borough
2024 Budget: Fund 09 Solid Waste**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:											
Solid Waste											
Solid Waste Fee Refund	09-427-020	-	-	-	-	-	-	1,212	-	-	(1,212)
Software Maintenance	09-427-252	960	960	1,000	-	-	1,000	-	1,000	-	1,000
General Expense	09-427-300	-	-	359	-	-	250	-	250	-	250
Printing	09-427-310	946	1,452	972	760	552	770	909	1,000	230	91
Postage	09-427-320	1,371	682	1,156	1,443	1,239	1,500	1,227	1,500	-	273
Leaf Disposal / Abington	09-427-370	1,460	1,944	18,553	18,000	22,720	23,000	21,036	18,900	(4,100)	(2,136)
Legal/court fees	09-427-400	2,715	-	-	-	-	2,500	3,632	2,000	(500)	(1,632)
Contracted Services	09-427-450	288,435	272,210	305,254	288,019	471,783	457,031	414,503	513,311	56,281	98,808
Tipping Fees	09-427-501	4,299	6,096	5,101	4,212	11,877	6,000	6,799	7,500	1,500	701
Total:		300,186	283,345	332,395	312,434	508,171	492,051	449,318	545,461	53,411	96,144
Adm Expenses											
Adm Exp GF Transfer	09-481-000	23,500	23,500	30,000	31,000	30,000	-	-	-	-	-
Total:		23,500	23,500	30,000	31,000	30,000	-	-	-	-	-
TOTAL EXPENDITURES		323,686	306,845	362,395	343,434	538,171	492,051	449,318	545,461	53,411	96,144
BEGINNING FUND BALANCE											
PLUS REVENUE		4,485	29,042	60,991	24,587	4,169	(111,147)	(111,147)	20,546	131,693	131,693
LESS EXPENDITURES		(323,686)	(306,845)	(362,395)	(343,434)	(538,171)	(492,051)	(449,318)	(545,461)	(53,411)	(96,144)
ENDING FUND BALANCE		29,042	60,991	24,587	4,169	(111,147)	(50,018)	20,546	26,685	76,703	6,139
FUND BALANCE AS A PERCENTAGE OF REVENUE		8.3%	18.0%	7.5%	0.1%	0.1%	-9.0%	3.5%	4.8%	-153.4%	29.9%

Appendix K

2024 Ambulance Services Fund Budget

Jenkintown Borough
2024 Budget: Fund 10 Ambulance Services

Description	Budget Account Number	2023 Budget	2023 Actual	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Beginning Fund Balance		-	-	118	118 #DIV/0!	118 #DIV/0!
<u>REVENUES:</u>						
<u>Real Property Taxes</u>						
Real Estate-Current	10-301-010	13,704	13,285	13,338	(366) -2.7%	53 0.4%
Real Estate-Prior	10-301-020	-	-	50	50 #DIV/0!	50 #DIV/0!
Real Estate-Delinquent	10-301-030	-	-	50	50 #DIV/0!	50 #DIV/0!
Total:		13,704	13,285	13,438	(266) -1.9%	153 1.2%
<u>Interest Earnings</u>						
Interest Income	10-341-000	500	14	13	(487) -97.4%	(1) -9.0%
Dividend Income	10-341-030	-	-	-	- #DIV/0!	- #DIV/0!
Total:		500	14	13	(487) -97.4%	(1) -9.0%
<u>Fund Balance Forward</u>						
Fund Balance Forwarded	10-399-000	-	-	-	- #DIV/0!	- #DIV/0!
Total:		-	-	-	- #DIV/0!	- #DIV/0!
TOTAL REVENUES		14,204	13,300	13,451	(753) -5.3%	152 1.1%
<u>EXPENDITURES:</u>						
<u>Ambulance Services</u>						
Contribution to Ambulance	10-456-500	14,204	13,182	13,451	(753) -5.3%	270 2.0%
Total:		14,204	13,182	13,451	(753) -5.3%	270 2.0%
TOTAL EXPENDITURES		14,204	13,182	13,451	(753) -5.3%	270 2.0%

Jenkintown Borough

2024 Budget: Fund 10 Ambulance Services

BEGINNING FUND BALANCE	-	-	118	118	118	#DIV/0!	118	#DIV/0!	
PLUS REVENUE	14,204	13,300	13,451	(753)	(753)	-5.3%	152	1.1%	
LESS EXPENDITURES	(14,204)	(13,182)	(13,451)	753	(270)	-5.3%	(270)	2.0%	
ENDING FUND BALANCE	-	118	118	118	118	#DIV/0!	-	0.0%	
FUND BALANCE AS A PERCENTAGE OF REVENUE	0.0%	0.9%	0.9%						

Appendix L

2024 Street Tax Fund Budget

**Jenkintown Borough
2024 Budget: Fund 18 Street Tax**

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
Beginning Fund Balance		111,643	53,669	163,479	107,635	77,629	77,629	60,005	(17,624)	(17,624)
REVENUES:										
Real Property Taxes										
Real Estate-Current	18-301-010	73,100	71,181	72,961	70,448	72,633	73,502	70,692	(1,941)	(2,809)
Real Estate-Prior	18-301-020	398	725	816	1,093	200	-	500	300	500
Real Estate-Delinquent	18-301-030	1,622	2,018	3,097	1,254	1,500	1,544	1,500	-	(44)
Total:		75,121	73,924	76,875	72,795	74,333	75,046	72,692	(1,641)	(2,353)
Interest Earnings										
Interest Income	18-341-000	1,174	590	451	458	500	1,315	500	-	(815)
Total:		1,174	590	451	458	500	1,315	500	-	(815)
Other Revenue										
Other Receipts	18-389-030	34,926	137,758	10,729	-	-	-	-	-	-
Total:		34,926	137,758	10,729	-	-	-	-	-	-
Interfund Operating Transfers										
Transfer from General Fund	18-392-001	-	-	-	-	-	-	-	-	-
Transfer from Capital Projects	18-392-031	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-
TOTAL REVENUES		111,221	212,272	88,055	73,253	74,833	76,361	73,192	(1,641)	(3,168)
									-2.2%	-4.1%

**Jenkintown Borough
2024 Budget: Fund 18 Street Tax**

Description	Budget Account Number	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:										
Highways										
General Service Admin.	18-430-100	-	-	-	-	-	-	-	-	-
Engineering	18-439-240	47,520	27,570	14,856	28,528	25,000	31,127	30,000	5,000	(1,127)
Trees, Curbs, Sidewalks	18-439-300	8,258	1,149	2,788	1,617	6,500	2,576	4,000	(2,500)	1,424
Other Construction	18-439-330	8,908	2,250	-	-	10,000	7,357	10,000	-	2,643
TV Inspection-storm sewer	18-439-350	5,485	-	-	-	2,500	3,267	2,500	-	(767)
Equipment	18-439-400	-	-	-	-	2,000	1,500	2,000	-	500
Maintenance/Repairs	18-439-500	8,733	14,325	5,274	4,126	5,000	5,809	13,000	8,000	7,191
Capital Construction	18-439-600	54,554	-	63,743	1,820	65,000	42,350	47,000	(18,000)	4,650
Total:		133,457	45,294	86,661	36,091	116,000	93,985	108,500	(7,500)	14,515
Debt Principal										
Capital Lease Principal	18-471-400	14,279	16,008	16,542	15,445	-	-	-	-	-
Dump Truck		14,279	16,008	16,542	15,445	-	-	-	-	-
Total:										
Debt Interest										
Capital Lease Interest	18-472-400	1,458	1,160	697	1,723	-	-	-	-	-
		1,458	1,160	697	1,723	-	-	-	-	-
Total:										
Operating Transfers										
Transfer to General Fund	18-492-030	20,000	40,000	40,000	50,000	-	-	-	-	-
		20,000	40,000	40,000	50,000	-	-	-	-	-
Total:										
TOTAL EXPENDITURES		169,194	102,462	143,900	103,259	116,000	93,985	108,500	(7,500)	14,515
BEGINNING FUND BALANCE										
PLUS REVENUE		111,643	53,669	163,479	107,635	77,629	77,629	60,005	(17,624)	(17,624)
LESS EXPENDITURES		(169,194)	(102,462)	(143,900)	(103,259)	(116,000)	(93,985)	(108,500)	7,500	(14,515)
ENDING FUND BALANCE		53,669	163,479	107,635	77,629	36,462	60,005	24,697	(11,765)	(35,308)
FUND BALANCE AS A PERCENTAGE OF REVENUE		48.3%	77.0%	122.2%	106.0%	48.7%	78.6%	33.7%	-32.3%	-58.8%

Appendix M

2024 Debt Service Fund Budget

**Jenkintown Borough
2024 Budget: Fund 20 Debt Service**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:											
Adm Expenses											
Legal Fees	20-400-290	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!
Debt Principal	Total:	-	-	-	-	-	-	-	-	-	-
Debt Principal-2015 GON	20-471-000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	-	0.0%
Debt Principal - Vehicles	20-471-350	18,173	26,055	28,656	31,265	30,927	30,927	67,778	55,149	24,222	78.3%
Debt Principal - 433-435 Cedar	20-471-400	13,308	13,788	14,264	15,333	15,334	15,334	15,785	15,887	553	3.6%
Total:	Total:	188,308	206,961	215,319	218,456	221,598	221,261	258,562	246,037	24,775	11.2%
Debt Interest											
Debt Interest-2015 GON	20-472-200	48,475	44,821	41,131	37,450	34,282	33,775	33,510	30,100	(3,675)	-10.9%
Debt Interest - Vehicles	20-472-350	3,800	3,800	3,714	3,072	2,790	2,627	3,155	13,216	10,589	403.1%
Debt Interest - 433-435 Cedar	20-472-400	8,213	7,733	7,257	6,720	5,681	6,187	5,743	5,633	(553)	-8.9%
Total:	Total:	56,688	56,353	52,102	47,243	42,753	42,589	42,408	48,950	6,361	14.9%
TOTAL EXPENDITURES		244,996	263,314	267,421	265,698	264,351	263,850	300,970	294,986	31,136	11.8%
BEGINNING FUND BALANCE		5,711,008	5,718,565	5,707,159	109,807	39,299	175	175	35,747	35,572	20290.6%
PLUS REVENUE		252,553	251,908	246,261	195,190	225,228	270,623	336,542	263,593	(7,030)	-2.6%
LESS EXPENDITURES		(244,996)	(263,314)	(267,421)	(265,698)	(264,351)	(263,850)	(300,970)	(294,986)	(31,136)	11.8%
ENDING FUND BALANCE		5,718,565	5,707,159	5,685,999	39,299	175	6,948	35,747	4,354	(2,594)	-37.3%
FUND BALANCE AS A PERCENTAGE OF REVENUE		2264.3%	2265.6%	2308.9%	17.5%	17.5%	17.5%	10.6%	1.7%	(5,983)	-2.0%

Appendix N

2024 Capital Projects Fund Budget

**Jenkintown Borough
2024 Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 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	-	200,000	-	150,000	(50,000)	150,000
	Total:	178,770	-	334,759	25,239	-	200,000	-	150,000	(50,000)	150,000
Public Works - Highways, Roads & Streets											
Engineering/Inspection	31-430-310	57,932	56,160	11,609	11,963	31,961	140,000	11,295	99,600	(40,400)	88,306
H2O Grants	31-430-650						200,000			(200,000)	
Community Development Grants	31-430-727								950,000		
Borough Hall Grants	31-430-728								500,000		
DCEd, DCNR grants	31-430-729	5,247	215,234	352,540	281,508	158,910	-	192,631	304,255	#DIV/0!	111,624
Borough Match	31-430-730	-	51,557	55,880	2,646	-	188,100	-	559,860	371,760	559,860
Public Safety Grants	31-430-731								919,000	#DIV/0!	
Playground Grant	31-430-740	24,916									
Transportation Grants	31-430-750	16,490	65,845				455,680	40,246		(455,680)	(40,246)
CDBG HC Ramps	31-435-372	329,001					150,000	150,000	200,000	50,000	50,000
	Total:	433,586	388,796	420,029	296,116	190,871	1,133,780	394,172	3,532,715	2,398,935	3,138,543
Parking Facilities											
Building	31-445-710										
Demolition & Construction	31-445-730										
	Total:	-	-	-	-	-	-	-	-	-	-
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	190,871	1,393,780	394,172	3,682,715	2,288,935	3,288,543
BEGINNING FUND BALANCE		337,687	312,202	240,724	276,172	248,299	237,671	237,671	250,721	13,049	13,049
PLUS REVENUE		591,584	317,318	613,052	293,482	180,243	1,136,180	407,221	3,470,255	2,334,075	3,063,034
LESS EXPENDITURES		(617,069)	(388,796)	(754,788)	(321,355)	(190,871)	(1,393,780)	(394,172)	(3,682,715)	(2,288,935)	(3,288,543)
ENDING FUND BALANCE		312,202	240,724	98,988	248,299	237,671	(19,929)	250,721	38,261	58,189	(212,460)
FUND BALANCE AS A PERCENTAGE OF REVENUE		52.8%	75.9%	16.1%	17.4%	17.4%	-1.8%	61.6%	1.1%	-292.0%	-84.7%

Appendix O

2024 Highway/Liquid Fuels Fund Budget

Jenkintown Borough
2024 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 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	235,019	235,019	170,495	(64,524)	(64,524)
REVENUES:											
Interest Earnings											
Interest Income	35-341-000	1,424	1,452	617	676	1,227	886	3,170	800	(86)	(2,370)
Total:		1,424	1,452	617	676	1,227	886	3,170	800	(86)	(2,370)
State Shared Revenue & Entitlement											
State Funding	35-355-050	121,325	124,206	120,891	112,242	116,384	116,384	120,004	120,000	3,616	(4)
Total:		121,325	124,206	120,891	112,242	116,384	116,384	120,004	120,000	3,616	(4)
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	112,918	117,611	117,270	123,174	120,800	3,530	(2,374)
EXPENDITURES:											
General Expense											
General Expense	35-400-200	-	-	16,315	-	1,008	1,000	2,617	1,000	-	(1,617)
Total:		-	-	16,315	-	1,008	1,000	2,617	1,000	-	(1,617)
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	20,610	10,647	22,000	5,000	22,000	-	17,000
Total:		22,731	17,861	3,503	20,610	10,647	22,000	5,000	22,000	-	17,000
										0.0%	340.0%
										0.0%	340.0%

Jenkintown Borough
2024 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 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		60,000	45	200,000	150,000	120,000	(80,000)	(30,000)
	Total:	95,192	50,000		60,000	45	200,000	150,000	120,000	(80,000)	(30,000)
Debt Principal											
2015 GON Liquid Fuel Loan Principal	35-471-200	24,635	25,040	25,438	25,856	26,310	26,352	26,730	27,214	862	484
	Total:	24,635	25,040	25,438	25,856	26,310	26,352	26,730	27,214	862	484
Debt Interest											
2015 GON Liquid Fuel Loan Interest	35-472-200	5,399	4,994	4,596	4,178	3,724	3,254	3,351	2,820	(434)	(531)
	Total:	5,399	4,994	4,596	4,178	3,724	3,254	3,351	2,820	(434)	(531)
TOTAL EXPENDITURES		147,957	143,278	49,852	110,644	41,734	252,607	187,698	173,034	(79,573)	(14,664)
BEGINNING FUND BALANCE											
PLUS REVENUE		128,040	102,831	85,212	156,868	159,142	235,019	235,019	170,495	(64,524)	(64,524)
LESS EXPENDITURES		122,748	125,658	121,508	112,918	117,611	117,270	123,174	120,800	3,530	(2,374)
		(147,957)	(143,278)	(49,852)	(110,644)	(41,734)	(252,607)	(187,698)	(173,034)	79,573	14,664
ENDING FUND BALANCE		102,831	85,212	156,868	159,142	235,019	99,682	170,495	118,261	18,578	(52,234)
FUND BALANCE AS A PERCENTAGE OF REVENUE		83.8%	67.8%	129.1%	140.9%	199.8%	85.0%	138.4%	97.9%	18.6%	-30.6%

Appendix P

2024 Police Pension Fund Budget

**Jenkintown Borough
2024 Budget: Fund 60 Police Pension**

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		4,880,672	4,524,475	5,429,118	5,613,385	6,280,118	6,721,145	6,721,145	6,940,314	219,169	219,169	
REVENUES:												
Investment Earnings												
Interest Income	60-341-000	1,407	3,682	414	17	1,459	1,000	7,393	1,000	-	(6,393)	
Dividend Income	60-341-010	82,268	101,243	257,439	92,899	108,600	50,000	114,745	50,000	-	(64,745)	
Gain/(Loss) on sale of investments	60-341-015	(387,299)	767,320	198,773	518,569	405,788	25,000	24,651	25,000	-	349	
Foreign tax withheld	60-341-016	-	-	-	-	-	-	-	-	-	#DIV/0!	
Total:		(303,623)	872,245	456,626	611,484	515,847	76,000	146,789	76,000	-	(70,789)	
State Funding												
State Funding	60-355-050	131,163	133,133	137,867	134,324	126,921	134,400	186,492	130,544	(3,856)	(55,948)	
Total:		131,163	133,133	137,867	134,324	126,921	134,400	186,492	130,544	(3,856)	(55,948)	
Miscellaneous												
Cont GF	60-389-100	63,008	123,830	133,926	139,063	151,245	143,776	169,119	115,643	(28,133)	(53,477)	
Employee contributions	60-389-200	70,176	73,890	72,861	66,439	70,506	66,165	72,071	72,957	6,792	885	
Total:		133,184	197,720	206,787	205,502	221,751	209,941	241,191	188,600	(21,341)	(52,591)	
TOTAL REVENUES		(39,277)	1,203,098	801,280	951,311	864,519	420,341	574,472	395,144	(25,197)	(179,328)	
											-6.0%	
											-31.2%	

Jenkintown Borough
2024 Budget: Fund 60 Police Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:											
Employee Pension											
Investment Fees	60-470-061	7,548	7,355	7,945	8,035	8,396	10,000	28,345	10,000	-	(18,345)
	Total:	7,548	7,355	7,945	8,035	8,396	10,000	28,345	10,000	-	(18,345)
Miscellaneous											
Direct Payments	60-489-100	303,060	284,789	272,889	275,822	401,277	255,517	318,802	318,802	63,285	24.8%
Admin Exp	60-489-990	6,313	6,311	5,031	721	13,818	10,000	8,156	10,000	-	0.0%
	Total:	309,372	291,100	277,920	276,543	415,096	265,517	326,958	328,802	63,285	23.8%
TOTAL EXPENDITURES											
		315,920	298,455	285,865	284,578	423,492	275,517	355,303	338,802	63,285	23.0%
BEGINNING FUND BALANCE											
		4,880,672	4,524,475	5,429,118	5,613,385	6,280,118	6,721,145	6,721,145	6,940,314	219,169	3.3%
PLUS REVENUE											
		(39,277)	1,203,098	801,280	951,311	864,519	420,341	574,472	395,144	(25,197)	-6.0%
LESS EXPENDITURES											
		(316,920)	(298,455)	(285,865)	(284,578)	(423,492)	(275,517)	(355,303)	(338,802)	(63,285)	23.0%
ENDING FUND BALANCE											
		4,524,475	5,429,118	5,944,534	6,280,118	6,721,145	6,865,969	6,940,314	6,996,656	130,687	1.9%
FUND BALANCE AS A PERCENTAGE OF REVENUE											
		-11519.5%	451.3%	741.9%	660.2%	777.4%	1633.4%	1208.1%	1770.7%		
											0.8%

Appendix Q

2024 Non-Uniformed Pension Fund Budget

Jenkintown Borough
2024 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		699,432	700,155	886,249	984,427	1,173,369	1,173,369	1,049,196	1,059,645	(113,724)	10,449	1.0%
REVENUES:												
Investment Earnings												
Interest Income	65-341-000	616	1,461	92	4	123	250	1,718	250	0.0%	(1,468)	-85.5%
Dividend Income	65-341-010	9,689	15,395	43,318	16,707	20,029	5,500	24,072	5,500	0.0%	(18,572)	-77.2%
Gain/Loss on sale of investments	65-341-015	(57,040)	109,993	39,589	91,636	186,396	5,000	(4,678)	5,000	0.0%	9,678	-206.9%
Foreign tax withheld	65-341-016	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
	Total:	(46,736)	126,849	82,999	108,347	206,548	10,750	21,112	10,750	0.0%	(10,362)	-49.1%
State Funding												
State Funding	65-355-050	56,213	56,325	59,086	53,729	56,838	54,395	-	55,948	1,553	55,948	#DIV/0!
	Total:	56,213	56,325	59,086	53,729	56,838	54,395	-	55,948	1,553	55,948	#DIV/0!
Miscellaneous												
Contributions from Gen. Fund	65-389-100	4,749	14,693	28,022	52,791	14,180	32,713	23,359	32,713	0.0%	9,355	40.0%
Employee contributions	65-389-200	18,371	21,587	22,723	18,136	17,540	20,709	19,406	22,475	1,766	3,070	15.8%
	Total:	23,120	36,280	50,745	70,927	31,721	53,422	42,764	55,189	1,766	12,424	29.1%
TOTAL REVENUES		32,597	219,454	192,830	233,004	295,106	118,567	63,877	121,886	3,319	58,010	90.8%

Jenkintown Borough
2024 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference
EXPENDITURES:											
Employee Pension											
Investment Fees	65-470-061	2,817	2,645	1,938	1,872	1,488	3,000	5,284	3,000	-	(2,284)
	Total:	2,817	2,645	1,938	1,872	1,488	3,000	5,284	3,000	-	(2,284)
Miscellaneous											
Direct Payments	65-489-100	23,026	24,644	23,410	41,495	41,428	34,012	39,989	34,012	-	(5,977)
Admin Exp	65-489-990	6,031	6,072	4,535	695	13,479	10,000	8,154	10,000	-	1,846
	Total:	29,057	30,716	27,945	42,190	54,907	44,012	48,143	44,012	-	(4,132)
TOTAL EXPENDITURES		31,874	33,360	29,883	44,062	56,395	47,012	53,427	47,012	-	(6,415)
BEGINNING FUND BALANCE											
PLUS REVENUE											
LESS EXPENDITURES											
		699,432	700,155	886,249	984,427	1,173,369	1,173,369	1,049,196	1,059,645	(113,724)	10,449
		32,597	219,454	192,830	233,004	295,106	118,567	63,877	121,886	3,319	58,010
		(31,874)	(33,360)	(29,883)	(44,062)	(56,395)	(47,012)	(53,427)	(47,012)	-	6,415
ENDING FUND BALANCE		700,155	886,249	1,049,196	1,173,369	1,412,080	1,244,924	1,059,645	1,134,520	(110,404)	74,874
FUND BALANCE AS A PERCENTAGE OF REVENUE		2147.9%	403.8%	544.1%	899.9%	899.9%	1050.0%	1658.9%	930.8%	-8.9%	7.1%

Appendix R

2024 Police Donation Fund Budget

Jenkintown Borough
2024 Budget: Fund 95 Police Donation

Description	Budget Account Number	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year End Projection	2024 Budget	24 Bud v 23 Bud Difference	24 Bud v 23 Proj Difference	
Beginning Fund Balance		3,675	4,163	6,884	3,544	870	469	469	583	114	114	24.2%
REVENUES:												
Interest Earnings												
Interest Income	95-341-000	32	71	23	11	7	9	14	9	-	(5)	0.0%
	Total:	32	71	23	11	7	9	14	9	-	(5)	0.0%
Miscellaneous												
Police Donation	95-390-006	2,270	5,075	2,825	1,050	-	1,000	100	-	(1,000)	(100)	-100.0%
	Total:	2,270	5,075	2,825	1,050	-	1,000	100	-	(1,000)	(100)	-100.0%
TOTAL REVENUES		2,302	5,146	2,848	1,061	7	1,009	114	9	(1,000)	(105)	-99.1%
EXPENDITURES:												
Police												
General Expenses	95-410-122	1,814	2,425	5,632	3,736	408	1,000	-	-	(1,000)	-	#DIV/0!
Police K9 Equipment	95-410-125	-	-	-	-	-	-	-	-	-	-	#DIV/0!
	Total:	1,814	2,425	5,632	3,736	408	1,000	-	-	(1,000)	-	#DIV/0!
TOTAL EXPENDITURES		1,814	2,425	5,632	3,736	408	1,000	-	-	(1,000)	-	#DIV/0!
BEGINNING FUND BALANCE		3,675	4,163	6,884	3,544	870	469	469	583	114	114	24.2%
PLUS REVENUE		2,302	5,146	2,848	1,061	7	1,009	114	9	(1,000)	(105)	-99.1%
LESS EXPENDITURES		(1,814)	(2,425)	(5,632)	(3,736)	(408)	(1,000)	-	-	1,000	-	-100.0%
ENDING FUND BALANCE		4,163	6,884	4,100	870	469	478	583	592	114	9	1.5%
FUND BALANCE AS A PERCENTAGE OF REVENUE		180.9%	133.8%	144.0%	87.5%	87.5%	87.5%	87.5%	87.5%	23.8%	87.5%	