

BOROUGH OF JENKINTOWN

2025 BUDGET

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THE BOROUGH OF JENKINTOWN

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I am pleased to present to you the Jenkintown Borough 2025 Budget.

The budget process began with weekly Department head meetings in August of 2024 and included five (5) publicly advertised Budget workshop/meetings. Every aspect of all departments was again evaluated for efficiency and economy. Through that process we were able to identify both savings and deficiencies where improvements could be made. The information garnered will be utilized in preparing the Capital Plan that will enable the Borough to properly prepare a sustainable long-range plan. The Borough continued to experience re-development activity. Several of the current development projects are completing the construction phase and will soon be occupied, while other projects are just beginning the land development process. The Borough continues investment in these processes to attract new businesses, property owners, and residents that will grow the tax base and lessen the burden on the current Borough taxpayers.

The Borough 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 43% and Act 511 business taxes account for 29% of all revenue. The 01 General fund is allocated 7.92 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 operational expenses of public services provided.

Through thoughtful planning and the practice of employing sound principles throughout the budgeting 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 any Fund in 2025. This was done in part by holding 2025 budgeted expenses to .48% (less than one half a percent) increase of the 2024 budgeted expenses, other measures taken included consolidation of services, automation/modernization of processes, professional studies to determine proper staffing levels, equipment upgrades and upkeep of public property and utilities. Of note in the 2025 Budget, .150 Mills was reallocated from the 01 General Fund to the 20 Debt Service Fund to balance that fund without a rate increase to taxpayers. This reallocation will reduce the 01 General Fund millage from 8.07 to 7.92 Mills.

The 2025 budget includes further preservation of public property, upgrading of equipment, PD vehicle replacement, upgrades to Borough Hall, Financial and Code Enforcement software, IT technology, training, staffing, benefit and wage improvements.

I would be remiss not to mention that a significant portion of the 01 General fund expenses (approx. 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 2025 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 **09 Sanitary Sewer fund** receives no real estate tax millage. Revenue in this fund is generated by sewer rate fees, permitting and other miscellaneous charges. 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 metering stations at the Aqua/Cheltenham connection points, grouting/repairing the Jenkintown/Abington main trunk line, re-lining main sewers, grout repairs to manholes, and installing access cover liner pans under each access cover. Through utilization of a PA State grant in 2025 the Borough plans to continue upgrading the sanitary sewer system with the replacement of all three (3) metering stations 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 being hydraulically overloaded as it carries our sewage through Cheltenham. 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 2025. The increase is due to the rising expense of treatment, costs of maintenance to the treatment plant, and to begin to prepare for impending downstream 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 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 2025 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. **While this rate increase was approved in 2023, due to a billing error by the Borough Tax Collector the increase was not collected. Ratepayers continued paying the 2023 rate through 2024.**

Borough Act 511 business tax revenues appear to be stabilizing following the worldwide pandemic and associated shutdown with signs of improvements in most categories. The Borough tax administrator continues cautioning that any revenue increases seen in 2024 should be treated with guarded optimism and not be fully assumed again in the 2025 budget. There have been several tax reassessments of properties in the Borough in 2024 including the anticipated large Commercial reassessment, lowering the real estate assessment significantly and causing a liability of approximately \$130,000 in re-assessment payments to property owners. The Borough real estate tax assessment provided by the Montgomery County Board of Assessment for 2024 is \$276,283,458, a reduction in property assessments by \$1,479,410.

Several large liabilities have been satisfied or are nearing their end. The Borough continues to rebuild the depleted fund balances and continues working towards 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

Appendix A

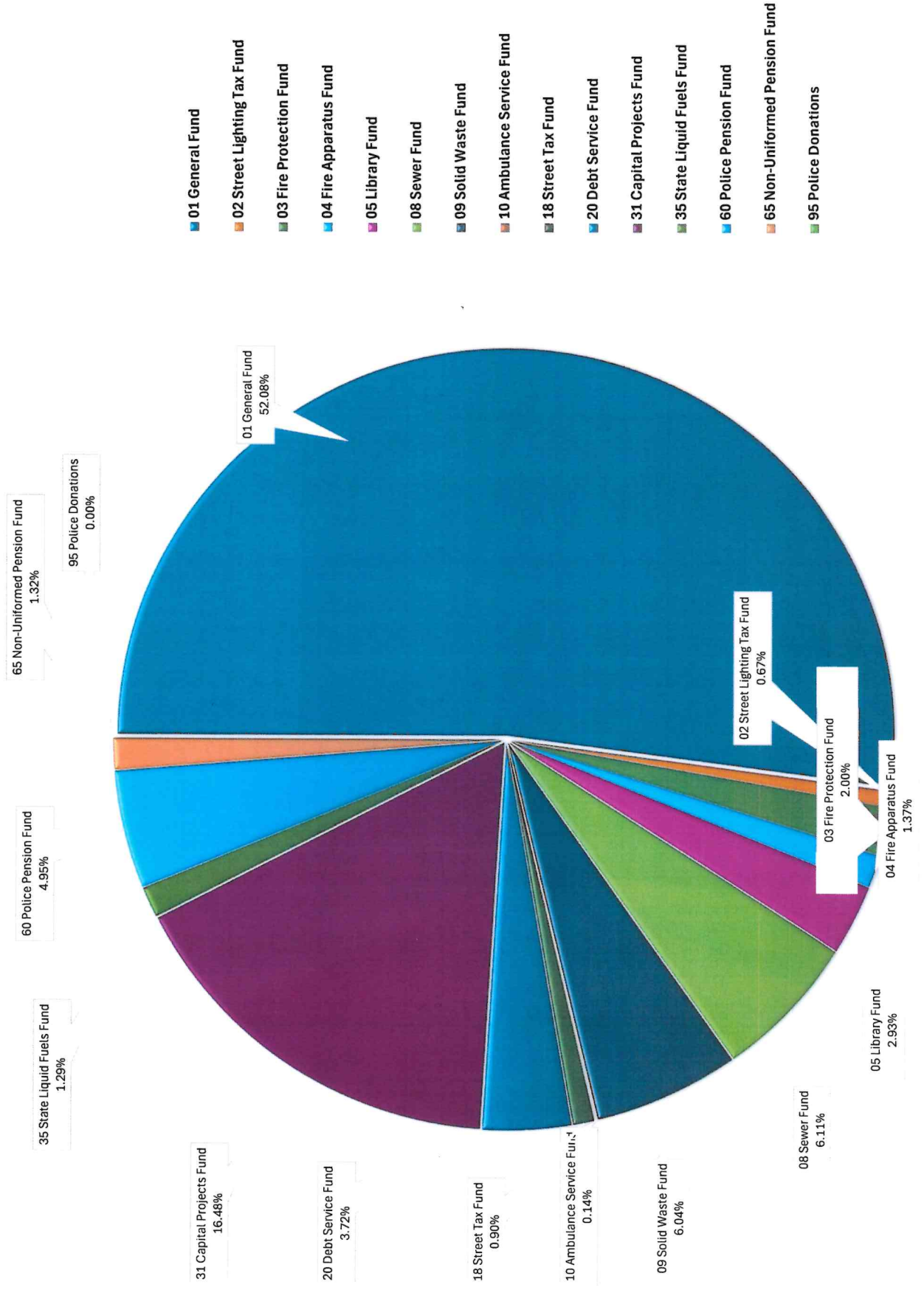
2025 Real Estate Taxes

	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
2024 Assessment from the County report dated 11/15/2024	276,283,458	276,283,458	276,283,458	276,283,458	276,283,458	276,283,458	276,283,458	276,283,458
Less 2% Allowance for Appeals & Adjustments	(5,525,669)	(5,525,669)	(5,525,669)	(5,525,669)	(5,525,669)	(5,525,669)	(5,525,669)	(5,525,669)
Adjusted Assessment Balance	270,757,789	270,757,789	270,757,789	270,757,789	270,757,789	270,757,789	270,757,789	270,757,789
2025 Tax Millage	7.920	0.202	0.680	0.110	1.000	0.050	0.265	1.110
Estimated Gross Income Before Discount	2,144,402	54,693	184,115	29,783	270,758	13,538	71,751	300,541
Less 2% discount	(42,888)	(1,094)	(3,682)	(596)	(5,415)	(271)	(1,435)	(6,011)
Tax Revenue Available for Appropriation - 2025	2,101,514	53,599	180,433	29,188	265,343	13,267	70,316	294,530

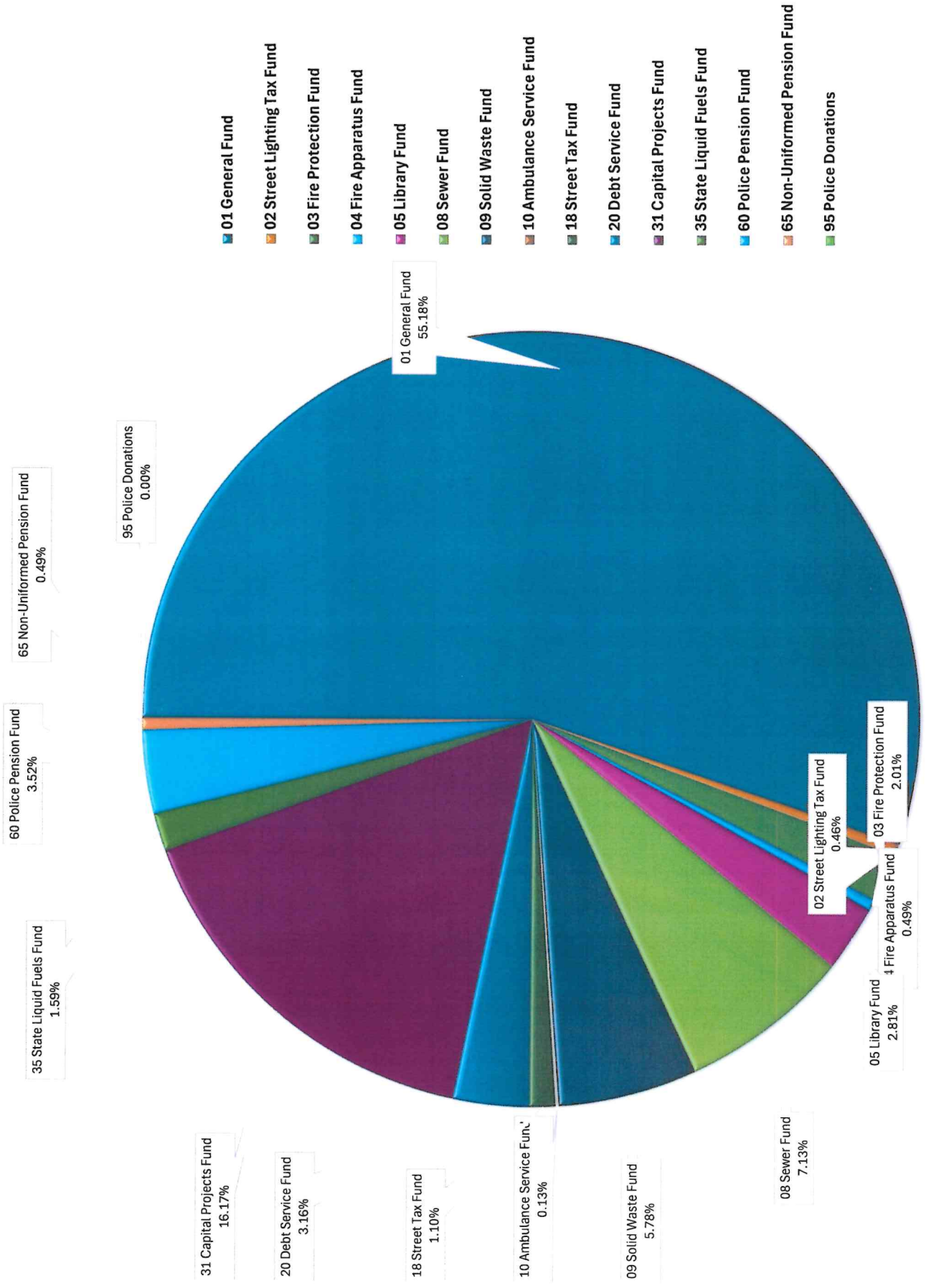
Appendix B

2025 GRAPHS AND CHARTS

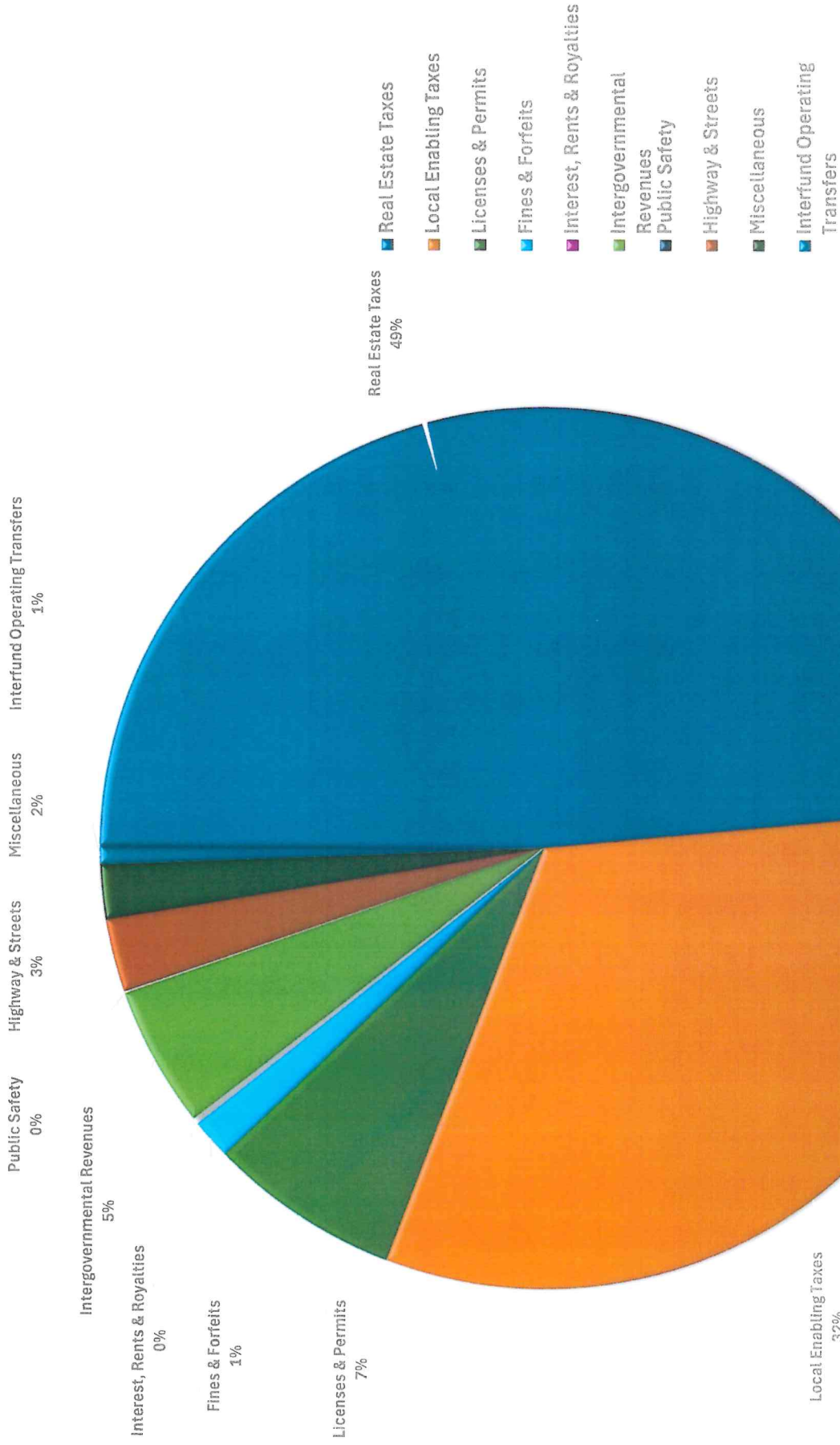
2025 Revenue



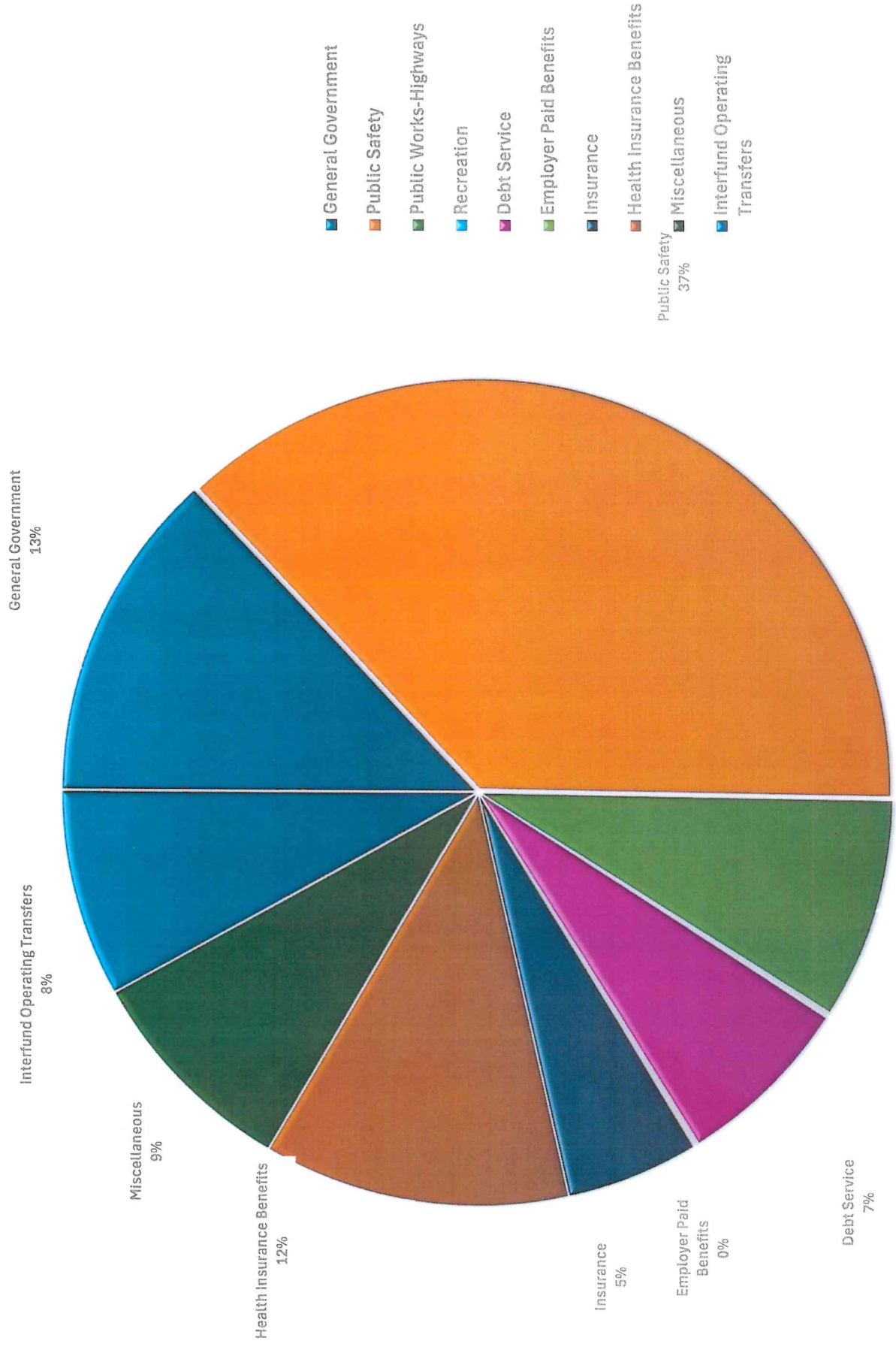
2025 Expenditures



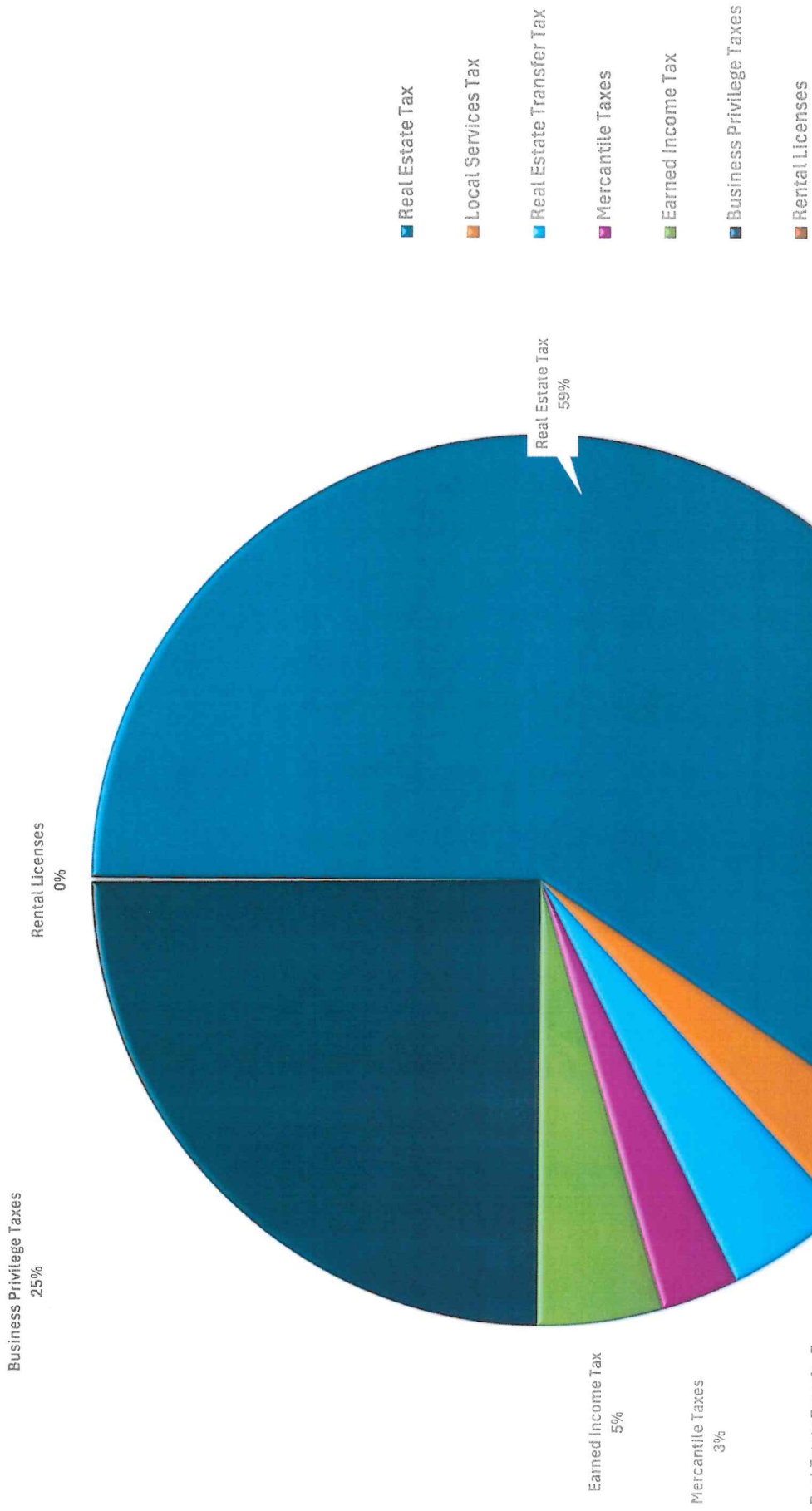
2025 General Fund Revenue



2025 General Fund Expenditures



2025 General Fund - Tax Revenue



Appendix C

2025 General Fund Budget

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Beginning Fund Balance		679,163	679,163	683,837	643,918
REVENUES:					
Real Property Taxes					
Real Estate-Current	01-301-010	2,211,879	2,237,336	2,152,781	2,101,514
Real Estate-Prior	01-301-020	10,000		10,000	6,000
Real Estate-Delinquent	01-301-030	40,000	42,590	40,000	40,000
Total:		2,261,879	2,279,926	2,202,781	2,147,514
Act 511 Taxes					
Local Services Tax	01-310-000	118,000	133,447	130,000	130,000
Real Estate Transfer Tax	01-310-100	180,000	183,887	170,000	160,000
Mercantile Taxes	01-310-300	115,000	124,164	100,000	100,000
Earned Income Tax-non-resident	01-310-700	150,000	154,659	160,000	160,000
Business Privilege Taxes	01-310-800	675,000	975,701	715,000	875,000
Rental Licenses	01-310-900	6,000	5,361	5,500	5,000
Total:		1,244,000	1,577,218	1,280,500	1,430,000
Licenses & Permits					
Liquor Licenses	01-320-010				
Building Permits	01-320-020	125,000	206,556	125,000	140,000
Plumbing Permits	01-320-030	30,000	21,110	25,000	25,000
Street Encr. Permits	01-320-040	7,000	4,060	5,000	5,000
Zoning/Land Development	01-320-050	15,000	21,840	15,000	12,000
Parking Permits	01-320-070	16,000	12,555	13,000	13,000
Other Licenses/Permits	01-320-100	48,000	35,821	40,000	40,000
Cable TV Fees	01-320-120	75,000	78,296	75,000	75,000
Tree Permits	01-320-150	50	-	50	40
Total:		316,050	380,238	298,050	310,040

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget

Jenkintown Borough
2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
<u>Fines & Forfeits</u>					
Vehicle Code D.J.	01-330-010	18,000	17,925	18,000	18,000
Parking/Borough	01-330-020	30,000	27,615	28,000	42,000
Non-Traffic Fines	01-330-030	2,500	3,127	2,500	2,500
Share State Police	01-330-040	2,500	1,592	1,500	1,500
	Total:	53,000	50,259	50,000	64,000
<u>Interest, Rents & Royalties</u>					
Interest Income	01-341-000	2,500	18,392	2,500	10,000
Property Rent	01-342-000	500	-	-	-
	Total:	3,000	18,392	2,500	10,000
<u>Intergovernmental Revenues</u>					
Police grants	01-351-020	32,500	4,225	-	-
Snow Contract State	01-354-050	2,619	3,045	2,619	3,168
PUC Realty Tax	01-355-010	3,800		3,500	3,500
Alcoholic Beverage Licenses	01-355-040	1,050	1,550	1,000	1,500
State Funding (Pension)	01-355-050	181,316	186,492	186,492	185,000
Foreign Fire Insurance Tax	01-355-070	35,230	34,828	34,828	35,000
	Total:	256,514	230,140	228,439	228,168
<u>Public Safety</u>					
Reports/Copies	01-362-011	3,000	3,234	3,000	3,000
	Total:	3,000	3,234	3,000	3,000
<u>Highway & Streets</u>					
Parking Meter	01-363-200	125,000	137,427	125,000	120,000
	Total:	125,000	137,427	125,000	120,000
<u>Escrows</u>					
Escrow Deposits/Land Development	01-370-050	25,000	60,614	50,000	15,000

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
	Total:	25,000	60,614	50,000	15,000

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Miscellaneous					
Civil Service Exam Fees	01-389-010	-	-	-	-
Crossing Guard Reimbursements	01-389-020	32,760	30,967	48,521	42,479
Police OT reimbursement	01-389-025	10,000	7,394	11,500	7,000
Rec Board Revenue	01-389-029	1,000		1,000	700
Other Receipts	01-389-030	10,000	37,566	10,000	10,000
Refund of Prior year	01-389-031	3,000	-	3,000	3,000
Insurance Recoveries	01-389-060	7,000	24,484	7,000	10,000
	Total:	63,760	100,412	81,021	73,179
Interfund Operating Transfers					
Street Light	01-392-020	-	-	-	-
Sewer	01-392-080	50,000		50,000	25,000
Solid Waste	01-392-090	-	-	-	5,000
Transfer from capital reserve	01-392-300	-	-	-	-
Transfer from Liquid Fuels		-	-	-	-
Street Tax	01-392-910	-	-	-	-
	Total:	50,000	-	50,000	30,000
Other Financing Sources					
Proceeds from Lease	01-393-300	-	196,828	-	-
2016 433-435 Proceeds	01-393-400	-	-	-	-
Proceeds from TRAN	01-394-100	350,000	350,000	350,000	350,000
	Total:	350,000	546,828	350,000	350,000
TOTAL REVENUES		4,751,203	5,384,689	4,721,291	4,780,901

Jenkintown Borough
2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
EXPENDITURES:					
Legislative Body					
Overtime	01-400-080	3,000	5,685	5,000	1,200
Salary Staff	01-400-090	186,527	115,431	166,768	186,527
Salary PT Staff	01-400-091	-	741	-	5,000
Materials/Supplies	01-400-100	7,000	3,509	7,000	7,000
General Expenses	01-400-200	8,000	4,697	8,000	8,000
Advertising	01-400-210	10,000	16,902	15,000	15,000
Printing	01-400-211	3,000	2,414	3,000	3,000
Postage	01-400-212	3,000	5,371	4,000	4,000
Insurance/Bonding	01-400-220	2,400	188	2,400	800
Accounting & Auditing Services	01-400-280	30,000	44,861	36,000	40,000
Engineering	01-400-285	30,000	14,545	20,000	20,000
Legal Services	01-400-290	60,000	40,884	50,000	50,000
Telephone expense	01-400-300	12,000	18,007	12,000	12,000
Payroll Service	01-400-310	4,500	4,870	5,000	5,000
Transportation	01-400-330	250	153	250	250
Maintenance/Repair	01-400-400	500	-	500	500
Equipment Purchase	01-400-700	1,000		1,000	1,000
Trainings, Conferences, Dues	01-400-750	4,500	6,180	6,000	6,000
Codification	01-400-800	3,500	1,677	4,500	6,000
	Total:	369,177	286,114	346,418	371,277
Executive					
Salary-Manager	01-401-060	128,799	132,366	136,643	140,742
Manager Contract Vacation Sell Back	01-401-061		2,551	2,628	2,600
	Total:	128,799	134,917	139,271	143,342
Tax Collection					
Salary Tax Collector	01-403-020	11,125	11,125	11,125	13,125

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Materials & Supplies	01-403-100	800	308	800	800
Tax Forms	01-403-200	600	619	600	650
Postage	01-403-210	1,400	1,503	1,500	1,700
Tax Collectors Bond	01-403-220	-	-	-	-
Local Enabling Tax Commission	01-403-310	19,665	45,393	20,495	23,695
	Total:	33,590	58,948	34,520	39,970

**Jenkintown Borough
2025 Budget: Fund 01-General**

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Information Technology					
Equipment and Supplies	01-407-100	17,000	23,056	2,700	5,855
Maint and Support	01-407-110	31,652	37,617	24,312	44,837
Cellular Service & Hotspots	01-407-111			3,120	3,120
Internet	01-407-112			17,400	9,000
Software	01-407-200	3,060	14,237	7,480	17,256
Website	01-407-210	6,000	11,678	6,000	8,500
	Total:	57,712	86,587	61,012	88,568
Building & Plants					
Materials & Supplies	01-409-100	2,500	3,267	5,000	4,000
Utilities	01-409-110	24,000	19,533	24,000	25,000
Contract Service	01-409-300	1,630	2,064	1,100	1,400
Maintenance/Repairs	01-409-400	8,000	4,538	18,915	8,000
Janitorial Service	01-409-450	4,420	5,400	4,420	4,420
Equipment Purchase	01-409-700	5,544	8,055	5,592	6,000
	Total:	46,094	42,856	59,027	48,820
Police					
Chief	01-410-010	135,500	135,289	139,565	141,364
Chief Contract Vacation Sell Back	01-410-011		2,606	2,684	2,719
Sergeants	01-410-020	224,934	212,093	231,682	125,879
Legal-Labor Counsel	01-410-029	40,000	66,488	80,000	120,000
Officers	01-410-030	842,707	854,627	983,829	816,077
Crossing Guards	01-410-040	65,520	54,285	97,042	84,958
Parking Enforcement	01-410-050	46,062	46,046	47,443	44,180
Part-time Officers	01-410-060	46,550	6,846	10,000	20,000
Clerk	01-410-070	46,072	43,259	48,562	54,000
Overtime - Regular	01-410-080	10,000	5,655	10,000	10,000
Officer-In-Charge	01-410-081	13,500	9,633	13,500	13,500
School - tuition reimbursement	01-410-082	3,300	2,229	3,300	3,300

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Overtime - Grant Reimbursed	01-410-083	10,000	6,610	10,000	8,000
Overtime - Borough Event	01-410-084	2,500	2,656	3,000	3,500
Overtime - Reimbursed	01-410-085	-	608	1,500	1,500
Overtime - Court	01-410-086	2,500	1,633	2,500	4,000
Overtime - Shift Coverage	01-410-087	2,500	80,673	65,000	65,000
Holiday Double Time	01-410-090	18,144	15,177	18,144	18,144
Longevity	01-410-091	23,602	23,601	29,428	30,000
Contract Option	01-410-092	70,900	52,465	67,927	62,489
Materials/Supplies	01-410-100	700	484	700	700
Uniforms	01-410-119	5,000	5,621	5,000	5,000
Uniforms - Patrol Operation	01-410-120	16,500	8,250	16,500	16,500
Range Equipment/Supplies	01-410-121	5,000	2,609	5,000	5,000
General Expenses	01-410-122	8,000	6,457	8,000	8,000
Training	01-410-123	5,000	2,870	5,000	5,000
Equipment Repair/Maint	01-410-124	5,000	1,583	5,000	5,000
Police Equipment Purchase	01-410-125	6,000	6,596	6,000	6,000
Radio Expense	01-410-126	8,916	15,234	9,840	9,840
Maint/Repairs-Vehicles	01-410-127	15,000	20,231	18,000	18,000
Vehicle Operating Expense	01-410-128	28,000	27,501	28,000	27,000
New Police Car	01-410-130		83,082		
PD VESTS & Body Cameras	01-410-131	47,440	45,273	-	-
Technology - Hardware	01-410-140	1,500	-	4,625	4,500
Technology - Software	01-410-141	6,550	19,336	9,900	10,800
Speed Monitoring Signs & Technology	01-410-142			6,000	6,000
Re-Accreditation	01-410-183	1,000	2,093	-	-
Canine Reimbursement	01-410-184	2,200	3,149	4,400	4,400
Community Policing	01-410-185	1,000	493	1,000	1,000
MONTCO SWAT / MIRT	01-410-190	3,500	7,000	4,000	5,000
Total:		1,770,597	1,880,339	2,002,072	1,766,350
Fire					

**Jenkintown Borough
2025 Budget: Fund 01-General**

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Firemen Relief Contribution	01-411-540	35,230	34,828	34,828	35,000
	Total:	35,230	34,828	34,828	35,000
Planning & Zoning					
Salary-Code Enforce. & Fire Marshal	01-414-010	77,446	77,359	79,769	82,162
Permit Refunds	01-414-020	225	100	225	250
Materials/Supplies	01-414-100	500	116	2,000	2,000
Engineering	01-414-240	10,000	1,900	20,000	10,000
Engineering Fees Reimbursed - Escrow	01-414-242	15,000	86,393	30,000	30,000
Legal Fees Reimbursed - Escrow	01-414-243	10,000	10,622	20,000	7,500
Court Recorder	01-414-250	12,000	12,238	12,000	10,000
Legal-ZHB	01-414-290	10,000	13,988	10,000	10,000
Legal Zoning & Planning	01-414-300	25,000	33,272	30,000	15,000
Contract Services	01-414-400	19,000	29,093	61,375	35,625
Emergency Management	01-414-401	5,000		5,000	5,000
Emergency Management / FM Training	01-414-402	1,400		1,000	1,000
Code Enforcement Training	01-414-403	3,000	5,462	4,500	3,000
Planning Commission	01-414-900	150		150	150
	Total:	188,721	270,543	276,019	211,687
Health					
Pest Control	01-421-410	250	319	260	500
	Total:	250	319	260	500

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Public Works					
Salary-Street Crew	01-430-010	213,662	213,923	269,991	327,600
Overtime	01-430-020	13,000	8,256	13,000	18,000
Part-time Employee	01-430-030	24,880	31,304	11,783	6,000
Materials/Supplies	01-430-200	9,000	9,983	10,000	10,000
General expenses	01-430-210	1,500	2,707	2,500	2,500
Engineering	01-430-310	10,000		8,000	8,000
Radio System	01-430-320	500		500	500
Equipment Maint/Repair	01-430-400	15,000	22,161	15,000	15,000
Uniforms	01-430-440	2,000	1,881	2,000	2,000
Training DPW	01-430-450	2,000	375	2,000	1,000
Vehicle Operation	01-430-500	16,000	11,055	15,000	14,000
Equipment Purchase	01-430-700	3,000	2,244	3,000	3,000
Trees	01-430-840	3,080	560	4,000	4,000
	Total:	313,622	304,449	356,774	411,600
Traffic Signals & Street Signs					
Traffic Signal Maint	01-433-200	1,000		1,000	1,000
Traffic Signal Elec.	01-433-210	5,000	6,107	6,000	6,400
	Total:	6,000	6,107	7,000	7,400
Stormwater					
Stormwater Engineering	01-436-313	8,000	5,571	7,500	7,500
Storm Drainage	01-436-830	-	-	-	-
	Total:	8,000	5,571	7,500	7,500
Equipment Purchase	01-439-700		113,746		
	Total:		113,746		
Parking Facilities					

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
Parking Lot Rental	01-445-200	3,500		3,500	7,000
Parking Meter and Lot Maint	01-445-210	15,572	13,198	15,000	22,390
JCA Funding	01-445-220	-	-	-	-
Town Square Project	01-445-230	4,000	762	4,000	4,000
	Total:	23,072	13,960	22,500	33,390

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
<u>Recreation</u>					
Recreation Active (JYA)	01-452-220	8,000	8,000	8,000	8,000
Recreation Board Programs	01-452-230	-	455	1,000	1,000
Community Playground	01-452-300	-	-	-	-
Cedar Street Open Space	01-452-400	3,000	469	3,000	3,000
	Total:	11,000	8,925	12,000	12,000
<u>Civil/Military Celebrations</u>					
Civil Service	01-457-200	-	-	-	-
	Total:	-	-	-	-
<u>Civic Celebrations</u>					
Civic Activities	01-459-100	350	300	350	300
	Total:	350	300	350	300
<u>Debt Principal</u>					
Capital Lease Principal	01-471-350	-	-	-	-
Tran Principal	01-471-600	350,000	350,000	350,000	350,000
	Total:	350,000	350,000	350,000	350,000
<u>Debt Interest</u>					
Capital Lease Interest	01-472-350	-	-	-	-
Tran Interest	01-472-600	10,500	16,433	14,000	19,000
	Total:	10,500	16,433	14,000	19,000
<u>Employer Paid Benefits</u>					
PD Pension Excess Ben Refund	01-483-000	-	-	-	-
Employee Pension	01-483-010	-	-	-	-
Unemployment Comp	01-485-100	11,252	7,899	10,442	11,000
	Total:	11,252	7,899	10,442	11,000

Jenkintown Borough
2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
<u>Insurance</u>					
Package Policy	01-486-200	88,256	145,805	87,009	132,640
Workman's Comp	01-486-210	64,592	57,270	75,519	86,773
Vehicle	01-486-220	-	-	-	-
Police Deductible	01-486-260	10,000	-	10,000	50,000
Insurance - Auto Repair	01-486-374	-	8,833	-	5,000
	Total:	162,848	211,908	172,528	274,413
<u>Employees Benefits</u>					
Social Security	01-487-000	81,755	88,165	92,749	95,459
Hosp/Major Medical - Uniform	01-487-030	342,938	258,800	302,567	270,737
Hosp/Major Medical - Non-uniform	01-487-031	172,894	161,488	249,166	182,118
Non-Uniform Insurance Deductable	01-487-032			17,850	15,300
Health Savings Account - Uniform	01-487-035	22,800	25,064	22,356	20,456
Life Insurance/AD&D - Uniform	01-487-040	28,620	15,544	16,339	16,465
Life Insurance/AD&D - Non-Uniform	01-487-041	8,641	8,548	5,982	7,885
Dental - Uniform	01-487-080	14,997	16,309	14,654	13,598
Dental - Non-Uniform	01-487-081	9,378	5,564	10,861	7,537
Administrative Charges	01-487-110	-	-	-	-
Longevity Non-Uniform	01-487-182	6,000	6,000	5,500	5,500
	Total:	688,023	585,481	738,024	635,055
<u>Reserve</u>					
Reserve	01-489-000	40,000	20,000	40,000	82,598
Contingencies	01-489-300	100,000	53,158	100,000	100,000
Hiway Theatre Funding	01-489-301	2,500	2,500	2,500	2,500
Environmental Advisory Committee	01-489-312	1,500	529	1,500	1,500
Human Relations Commission	01-489-450	300	-	300	300
First Responders donation	01-489-500	-	-	-	-
	Total:	144,300	76,187	144,300	186,898

Jenkintown Borough

2025 Budget: Fund 01-General

Description	Budget Account	2023 Budget	2023 Year End	2024 Budget	2025 Budget
ACT 511 Expenditures					
Refunds of Prior Year Revenues	01-491-000	-	-	-	-
Mercantile Tax Collected-Sch	01-491-300	57,500	64,929	50,000	50,000
Refunds of Prior Year Real Estate Tax	01-491-430	-	219	20,000	75,976
Refunds of Prior Year Act 511	01-491-440	92,400	103,493	112,400	102,400
	Total:	149,900	168,641	182,400	228,376

Appendix D

2025 Street Light Fund Budget

Jenkintown Borough

2025 Budget: Fund 02-Street Light

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		14,154	14,154	(3,964)	(1,915)
REVENUES:					
Real Property Taxes					
Real Estate-Current	02-301-010	55,366	56,227	53,886	53,599
Real Estate-Prior	02-301-020	500	-	500	
Real Estate-Delinquent	02-301-030	2,000	1,237	2,000	1,500
	Total:	57,866	57,464	56,386	55,099
Interest Earnings					
Interest Income	02-341-000	100	249	100	125
	Total:	100	249	100	125
Miscellaneous					
Insurance Recoveries	02-389-060	5,000	1,048	12,000	6,000
	Total:	5,000	1,048	12,000	6,000
Other Financing Sources					
Proceeds from Streetlight Program	02-393-020	-	-	-	-
	Total:	-	-	-	-
TOTAL REVENUES		62,966	58,760	68,486	61,224

Jenkintown Borough
2025 Budget: Fund 02-Street Light

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Street Lighting					
Street Lighting Electric	02-434-300	33,000	40,378	37,000	38,000
Jenkintown Sign Electric	02-434-310	150	266	150	160
Regional Streetlight Program		-	-	-	-
Streetscape Lights Maint	02-434-400	500	-	500	500
Leedom St Park Electric	02-434-401	700	518	700	845
Maintenance Parts & Supplies	02-434-450	17,000	16,525	12,000	5,000
	Total:	51,350	57,686	50,350	44,505
Debt Principal					
Debt Principal-UNIVEST ST LGT	02-471-450	16,781	15,451	17,283	
	Total:	16,781	15,451	17,283	-
Debt Interest					
Debt Interest-UNIVEST ST LGT	02-472-450	866	3,740	364	
	Total:	866	3,740	364	-
Operating Transfers					
Transfer to General Fund	02-492-010	-	-	-	-
	Total:	-	-	-	-
TOTAL EXPENDITURES		68,997	76,877	67,997	44,505
BEGINNING FUND BALANCE		14,154	14,154	(3,964)	(1,915)

Jenkintown Borough

2025 Budget: Fund 02-Street Light

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
PLUS REVENUE		62,966	58,760	68,486	61,224
LESS EXPENDITURES		(68,997)	(76,877)	(67,997)	(44,505)
ENDING FUND BALANCE		8,123	(3,963)	(3,475)	14,804
FUND BALANCE AS A PERCENTAGE OF REVENUE		12.9%	-6.7%	-5.1%	24.2%

Appendix E

2025 Fire Protection Fund Budget

Jenkintown Borough

2025 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2023 Budget	2023 Year End Projections	2024 Budget	2025 Budget
Beginning Fund Balance		9,450	9,450	19,627	13,693
<u>REVENUES:</u>					
<u>Real Property Taxes</u>					
Real Estate-Current	03-301-010	186,379	188,412	181,399	180,433
Real Estate-Prior	03-301-020	1,500	-	1,500	
Real Estate-Delinquent	03-301-030	3,000	3,673	3,000	3,000
Total:		190,879	192,085	185,899	183,433
<u>Interest Earnings</u>					
Interest Income	03-341-000	200	643	200	350
Total:		200	643	200	350
<u>Interfund Operating Transfers</u>					
Transfer from General Fund	03-392-010	-	-	-	-
Total:		-	-	-	-
TOTAL REVENUES					
		191,079	192,728	186,099	183,783
<u>EXPENDITURES:</u>					
<u>Fire Department</u>					
Training Contract	03-411-123	2,900	2,900	3,000	3,100
Hydrant Rental	03-411-140	23,500	24,986	25,000	26,000
Fire Police	03-411-203	1,100	1,100	-	-
Vehicle Maintenance	03-411-371	6,000	6,000	6,000	5,000
Insurance	03-411-380	41,468	43,628	40,060	45,731

Jenkintown Borough

2025 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2023 Budget	2023 Year End Projections	2024 Budget	2025 Budget
Fire Department Operations	03-411-800			56,950	56,600
Pioneer Facility	03-411-900	57,346	45,684	20,561	19,823
Independent Facility	03-411-950	56,420	58,252	31,320	32,670
	Total:	188,734	182,550	182,891	188,924

Jenkintown Borough

2025 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2023 Budget	2023 Year End Projections	2024 Budget	2025 Budget
<u>Miscellaneous</u>					
Contingencies	03-480-800	2,500	-	2,500	4,500
	Total:	2,500	-	2,500	4,500
<u>Operating Transfers</u>					
Transfer to Fire Apparatus	03-492-710	-	-	-	-
	Total:	-	-	-	-
TOTAL EXPENDITURES					
		191,234	182,550	185,391	193,424
BEGINNING FUND BALANCE					
		9,450	9,450	19,627	13,693
PLUS REVENUE					
		191,079	192,728	186,099	183,783
LESS EXPENDITURES					
		(191,234)	(182,550)	(185,391)	(193,424)
ENDING FUND BALANCE					
		9,295	19,627	20,335	4,052
FUND BALANCE AS A PERCENTAGE OF REVENUE					
		4.9%	10.2%	10.9%	2.2%

Appendix F

2025 Fire Apparatus Fund Budget

Jenkintown Borough

2025 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		368,371	368,555	366,202	317,228
REVENUES:					
Real Property Taxes					
Real Estate-Current	04-301-010	30,150	30,510	29,344	29,188
Real Estate-Prior	04-301-020	1,500	-	1,500	92,081
Real Estate-Delinquent	04-301-030	1,500	634	1,500	1,000
	Total:	33,150	31,144	32,344	122,269
Interest Earnings					
Interest Income	04-341-000	1,500	5,441	1,500	3,500
	Total:	1,500	5,441	1,500	3,500
Interfund Operating Transfers					
Transfer fire tax	04-392-000	-	-	4,000	-
	Total:	-	-	4,000	-
Proceeds of General Long-Term Debt					
2018 loan proceeds	04-393-010	-	-	-	-
	Total:	-	-	-	-
TOTAL REVENUES		34,650	36,585	37,844	125,769
EXPENDITURES:					

Jenkintown Borough

2025 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2023 Year		2025 Budget
		2023 Budget	End Projection	
Capital Purchase				
Fire Apparatus	04-411-740	-	-	12,500
Fire Apparatus Consolidation	04-411-741	-	4,288	-
	Total:	-	4,288	12,500
Debt Principal				
Debt Principal-	04-471-460	28,786	28,786	30,306
	Total:	28,786	28,786	30,306
Debt Interest				
Debt Interest-	04-472-460	5,680	5,680	4,160
	Total:	5,680	5,680	4,160
Interfund Operating Transfers				
Transfer to Capital Projects	04-492-081	-	-	306,000
	Total:	-	-	306,000
TOTAL EXPENDITURES				
		34,466	38,754	46,966
BEGINNING FUND BALANCE				
		368,371	368,371	317,228
PLUS REVENUE				
		34,650	36,585	125,769
LESS EXPENDITURES				
		(34,466)	(38,754)	(46,966)
ENDING FUND BALANCE				
		368,555	366,202	396,031
FUND BALANCE AS A PERCENTAGE OF REVENUI				
		1063.7%	1001.0%	314.9%

Appendix G

2025 Library Fund Budget

Jenkintown Borough

2025 Budget: Fund 05 Library

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		4,507	4,507	8,811	2,608
REVENUES:					
Real Property Taxes					
Real Estate-Current	05-301-010	226,396	229,922	266,763	265,000
Real Estate-Prior	05-301-020	1,500	-	1,500	
Real Estate-Delinquent	05-301-030	4,000	4,927	4,000	4,000
Total:		231,896	234,849	272,263	269,000
Interest Earnings					
Interest Income	05-341-000	100	326	100	200
Total:		100	326	100	200
State Capital & Operating Grant					
Library Grant	05-354-070	-	-	-	-
Total:		-	-	-	-
TOTAL REVENUE		231,996	235,175	272,363	269,200
EXPENDITURES:					
Libraries					
Contribution to Library	05-456-500	233,000	230,870	272,363	270,349
Reserve	05-456-550	-	-	-	-
Total:		233,000	230,870	272,363	270,349
TOTAL EXPENDITURES		233,000	230,870	272,363	270,349
BEGINNING FUND BALANCE					
PLUS REVENUE		4,507	4,507	8,811	2,608
LESS EXPENDITURES		231,996	235,175	272,363	269,200
		(233,000)	(230,870)	(272,363)	(270,349)
ENDING FUND BALANCE		3,503	8,812	8,811	1,459
FUND BALANCE AS A PERCENTAGE OF REVENUE		0.0%	3.7%	3.2%	0.5%

Appendix H

2025 Sewer Fund Budget

Jenkintown Borough
2025 Budget: Fund 08 Sewer

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		866,873	866,873	778,549	519,369
REVENUES:					
Interest Earnings					
Interest Income	08-341-000	3,500	11,586	3,500	4,500
	Total:	3,500	11,586	3,500	4,500
Charges for Sanitation Services					
Sewer Rents	08-364-001	360,000	324,375	409,000	409,000
Prior Sewer Fees	08-364-002	13,000	8,355	13,000	15,000
Abington Twp	08-364-003	28,500	48,993	40,000	52,000
Sanitary Sewer EDU Fees	08-364-110	74,400	33,604	49,600	80,600
	Total:	475,900	415,327	511,600	556,600
Proceeds of General Long-Term Debt					
2018 loan proceeds	08-393-000	-	-	-	-
	Total:	-	-	-	-
TOTAL REVENUES		479,400	426,913	515,100	561,100
EXPENDITURES:					
Sanitation Expenditures					
Materials and Supplies	08-429-200	250	-	250	250
Engineering	08-429-210	37,000	11,352	35,000	30,000
Maintenance	08-429-220	8,000	10,029	21,000	33,000
Sewer Treatment	08-429-230	300,000	356,352	300,000	380,000

**Jenkintown Borough
2025 Budget: Fund 08 Sewer**

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Software Maintenance	08-429-252	-	-	-	9,250
Legal Fees	08-429-310	20,000	4,010	20,000	16,000
Utilities	08-429-360	500	443	500	500
TV Inspection	08-429-700	2,000	-	2,000	6,000
Sewer Construction	08-429-750	258,000	31,497	246,000	50,000
	Total:	625,750	413,682	624,750	525,000
<u>Debt Principal</u>					
Debt Principal - Cheltenham se	08-471-400	70,000	70,000	70,000	70,000
	Total:	70,000	70,000	70,000	70,000
<u>Debt Interest</u>					
Debt Interest - Cheltenham sew	08-472-400	46,865	46,865	43,981	41,097
	Total:	46,865	46,865	43,981	41,097
<u>Reserve</u>					
Reserve	08-480-100	-	-	-	-
Act 537 Plan Fee	08-480-120	-	-	-	-
Sewer Billing	08-480-150	3,000	413	3,000	3,000
	Total:	3,000	413	3,000	3,000
<u>Adm Expenses</u>					
Adm Exp GF Transfer	08-481-000	50,000		50,000	25,000
Transfer to Capital fund	08-481-001	25,000	-	27,500	22,500
	Total:	75,000	-	77,500	47,500
TOTAL EXPENDITURES		820,615	530,960	819,231	686,597

Jenkintown Borough

2025 Budget: Fund 08 Sewer

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
BEGINNING FUND BALANCE		866,873	866,873	778,549	519,369
PLUS REVENUE		479,400	426,913	515,100	561,100
LESS EXPENDITURES		(820,615)	(530,960)	(819,231)	(686,597)
ENDING FUND BALANCE		525,658	762,826	474,418	393,872
FUND BALANCE AS A PERCENTAGE OF REVENUE		109.6%	178.7%	92.1%	70.2%

Appendix I

2025 Solid Waste Fund Budget

Jenkintown Borough

2025 Budget: Fund 09 Solid Waste

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		(68,902)	(68,902)	88,787	100,941
REVENUES:					
Interest Earnings					
Interest Income	09-341-000	100	1,331	100	500
Total:		100	1,331	100	500
State Capital and Operating Grants					
DEP Act 101 Sec 902 Recycling Gran	09-354-000	-	-	-	-
Total:		-	-	-	-
Solid Waste Collection					
Collection Fees	09-360-000	520,000	551,334	520,000	511,000
Yearly Payments	09-360-001	-	-	-	-
Advanced Payments	09-360-002	-	-	-	-
Penalties	09-360-010	5,000	6,619	5,000	5,000
Prior Fees	09-360-021	-	-	-	10,000
Special Pick Up Fees	09-360-031	10,000	11,052	9,000	9,000
Administrative Charges	09-360-040	5,000	4,336	5,000	4,000
Total:		540,000	573,341	539,000	539,000
Leaf Bags					
Leaf Bag Sales	09-383-100	2,080	860	1,000	1,200
Total:		2,080	860	1,000	1,200
Other Revenues					
DEP Act 101 Sec 904-Recycling Gran	09-390-900	11,000	11,673	11,500	14,000
Total:		11,000	11,673	11,500	14,000

Jenkintown Borough

2025 Budget: Fund 09 Solid Waste

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
<u>Other Revenues</u>					
Refund of Prior Year Exp	09-395-000	-	-	-	-
	Total:	-	-	-	-
TOTAL REVENUES		553,180	587,206	551,600	554,700

Jenkintown Borough

2025 Budget: Fund 09 Solid Waste

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Solid Waste					
Solid Waste Fee Refund	09-427-020	-	1,212	-	-
Software Maintenance	09-427-252	1,000	-	1,000	7,000
General Expense	09-427-300	250	-	250	250
Printing	09-427-310	770	909	1,000	1,200
Postage	09-427-320	1,500	1,227	1,500	1,500
Leaf Disposal / Abington	09-427-370	23,000	2,136	18,900	21,000
Legal/court fees	09-427-400	2,500	3,632	2,000	2,000
Contracted Services	09-427-450	457,031	414,503	513,311	511,000
Tipping Fees	09-427-501	6,000	6,006	7,500	7,500
Total:		492,051	429,625	545,461	551,450
Adm Expenses					
Adm Exp GF Transfer	09-481-000	-	-	-	5,000
Total:		-	-	-	5,000
TOTAL EXPENDITURES		492,051	429,625	545,461	556,450
BEGINNING FUND BALANCE		(68,902)	(68,902)	88,787	100,941
PLUS REVENUE		553,180	587,206	551,600	554,700
LESS EXPENDITURES		(492,051)	(429,625)	(545,461)	(556,450)
ENDING FUND BALANCE		(7,772)	88,679	94,926	99,191
FUND BALANCE AS A PERCENTAGE OF REVENUE		-1.4%	15.1%	17.2%	17.9%

Appendix J

2025 Ambulance Services Fund Budget

Jenkintown Borough

2025 Budget: Fund 10 Ambulance Services

Description	Budget Account Number	2023 Budget	2023 Actual	2024 Budget	2024 Projected End of Year	2025 Budget
Beginning Fund Balance		-	-	208	208	100
REVENUES:						
Real Property Taxes						
Real Estate-Current	10-301-010	13,704	13,376	13,338	12,500	12,500
Real Estate-Prior	10-301-020	-	-	50		
Real Estate-Delinquent	10-301-030	-	-	50		
Total:		13,704	13,376	13,438	12,500	12,500
Interest Earnings						
Interest Income	10-341-000	500	13	13	43	25
Dividend Income	10-341-030	-	-	-	-	-
Total:		500	13	13	43	25
Fund Balance Forward						
Fund Balance Forwarded	10-399-000	-	-	-	-	-
Total:		-	-	-	-	-
TOTAL REVENUES						
		14,204	13,389	13,451	12,543	12,525
EXPENDITURES:						
Ambulance Services						
Contribution to Ambulance	10-456-500	14,204	13,182	13,451	12,543	12,525
Total:		14,204	13,182	13,451	12,543	12,525

Jenkintown Borough

2025 Budget: Fund 10 Ambulance Services

TOTAL EXPENDITURES	14,204	13,182	13,451	12,543	12,525
BEGINNING FUND BALANCE	-	-	208	208	100
PLUS REVENUE	14,204	13,389	13,451	12,543	12,525
LESS EXPENDITURES	(14,204)	(13,182)	(13,451)	(12,543)	(12,525)
ENDING FUND BALANCE	-	208	208	100	100
FUND BALANCE AS A PERCENTAGE OF REVENUE	0.0%	1.6%	1.5%	0.8%	0.8%

Appendix K

2025 Street Tax Fund Budget

Jenkintown Borough

2025 Budget: Fund 18 Street Tax

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		77,386	77,154	77,154	56,036
REVENUES:					
Real Property Taxes					
Real Estate-Current	18-301-010	72,633	73,765	70,692	70,316
Real Estate-Prior	18-301-020	800	-	500	
Real Estate-Delinquent	18-301-030	1,500	1,622	1,500	1,500
	Total:	74,933	75,387	72,692	71,816
Interest Earnings					
Interest Income	18-341-000	500	1,413	500	750
	Total:	500	1,413	500	750
Other Revenue					
Other Receipts	18-389-030	-	-	-	10,000
	Total:	-	-	-	10,000
Interfund Operating Transfers					
Transfer from General Fund	18-392-001	-	-	-	-
Transfer from Capital Projects	18-392-031	-	-	-	-
	Total:	-	-	-	-
TOTAL REVENUES		75,433	76,800	73,192	82,566

Jenkintown Borough

2025 Budget: Fund 18 Street Tax

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Highways					
General Service Admin.	18-430-100	-	-	-	-
Engineering	18-439-240	25,000	31,127	30,000	20,000
Trees, Curbs, Sidewalks	18-439-300	6,500	576	4,000	10,000
Other Construction	18-439-330	10,000	7,357	10,000	10,000
TV Inspection-storm sewer	18-439-350	2,500	3,267	2,500	2,500
Equipment	18-439-400	2,000	-	2,000	2,000
Maintenance/Repairs	18-439-500	5,000	4,809	13,000	21,000
Capital Construction	18-439-600	65,000	29,898	47,000	40,000
	Total:	116,000	77,033	108,500	105,500
Debt Principal					
Capital Lease Principal	18-471-400	-	-	-	-
Dump Truck	Total:	-	-	-	-
Debt Interest					
Capital Lease Interest	18-472-400	-	-	-	-
	Total:	-	-	-	-
Operating Transfers					
Transfer to General Fund	18-492-030	-	-	-	-
	Total:	-	-	-	-
		116,000	77,033	108,500	105,500
TOTAL EXPENDITURES					

Jenkintown Borough

2025 Budget: Fund 18 Street Tax

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
BEGINNING FUND BALANCE		77,386	77,154	77,154	56,036
PLUS REVENUE		75,433	76,800	73,192	82,566
LESS EXPENDITURES		(116,000)	(77,033)	(108,500)	(105,500)
ENDING FUND BALANCE		36,819	77,154	41,846	33,102
FUND BALANCE AS A PERCENTAGE OF REVENUE		48.8%	100.5%	57.2%	40.1%

Appendix L

2025 Debt Service Fund Budget

Jenkintown Borough

2025 Budget: Fund 20 Debt Service

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		(3,824)	(2,823)	35,710	4,873
REVENUES:					
Real Property Taxes					
Real Estate-Current	20-301-010	263,123	265,699	256,093	294,530
Real Estate-Prior	20-301-020	2,000	-	2,000	40,624
Real Estate-Delinquent	20-301-030	5,000	4,815	5,000	5,000
	Total:	270,123	270,514	263,093	340,154
Interest Earnings					
Interest Income	20-341-000	500	1,284	500	1,000
	Total:	500	1,284	500	1,000
Proceeds of General Long-Term Debt					
2015 GON Proceeds	20-393-000	-	-	-	-
Police car lease	20-393-300	-	-	-	-
	Total:	-	-	-	-
Interfund Operating Transfers					
Transfer from General Fund	20-392-035		65,000	-	-
	Total:	-	65,000	-	-
TOTAL REVENUES		270,623	336,798	263,593	341,154

Jenkintown Borough

2025 Budget: Fund 20 Debt Service

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Adm Expenses					
Legal Fees	20-400-290	-	-	-	-
Total:		-	-	-	-
Debt Principal					
Debt Principal-2015 GON	20-471-000	175,000	175,000	175,000	175,000
Debt Principal - Vehicles	20-471-350	30,927	67,778	55,149	57,802
Debt Principal - 433-435 Cedar	20-471-400	15,334	15,785	15,887	17,053
Total:		221,261	258,562	246,037	249,855
Debt Interest					
Debt Interest-2015 GON	20-472-200	33,775	33,510	30,100	37,825
Debt Interest - Vehicles	20-472-350	2,627	3,155	13,216	12,446
Debt Interest - 433-435 Cedar	20-472-400	6,187	5,743	5,633	4,467
Total:		42,589	42,408	48,950	54,738
TOTAL EXPENDITURES					
		263,850	300,970	294,986	304,593
BEGINNING FUND BALANCE					
		(3,824)	(2,823)	35,710	4,873
PLUS REVENUE					
		270,623	336,798	263,593	341,154
LESS EXPENDITURES					
		(263,850)	(300,970)	(294,986)	(304,593)
ENDING FUND BALANCE					
		2,949	35,710	4,316	41,435
FUND BALANCE AS A PERCENTAGE OF REVENUE					
		17.5%	10.6%	1.6%	12.1%

Appendix M

2025 Capital Projects Fund Budget

**Jenkintown Borough
2025 Budget: Fund 31 Capital Projects**

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		9,450	9,450	30,545	49,757
REVENUES:					
Interest Earnings					
Interest Income	31-341-000	500	618	500	500
	Total:	500	618	500	500
Grants					
Transportation Grants	31-390-000	455,680		96,160	51,160
Grant Income (H2O, CDBG)	31-390-010	200,000	238,939	2,670,095	950,000
Sanitary Sewer Rehabilitation	31-390-100	200,000		150,000	150,000
CDBG HC Ramps	31-390-110	200,000		200,000	200,000
Playground Grant	31-390-120	-		-	
EOC Generator Grant	31-390-200	60,000			60,000
	Total:	1,115,680	238,939	3,116,255	1,411,160
Interfund Operating Transfers					
Transfer from General Fund	31-392-010	20,000		20,000	79,010
Transfer from Sewer Fund	31-392-080	-		27,500	22,500
Transfer from Fire Apparatus	31-392-081			306,000	
Proceeds from Long Term Debt	31-393-010	-	-	-	-
	Total:	20,000	-	353,500	101,510
TOTAL REVENUE		1,136,180	239,557	3,470,255	1,513,170
EXPENDITURES:					

Jenkintown Borough

2025 Budget: Fund 31 Capital Projects

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Public Safety					
EOC Generator Grant	31-415-740	60,000		-	60,000
	Total:	60,000		-	

Jenkintown Borough

2025 Budget: Fund 31 Capital Projects

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Public Works - Sanitation					
Sanitary Sewer Rehabilitation	31-429-364	200,000		150,000	172,500
	Total:	200,000		150,000	232,500
Public Works - Highways, Roads & Streets					
Engineering/inspection	31-430-310	140,000	9,795	99,600	81,000
H2O Grants	31-430-650	200,000		-	
Community Development Grants	31-430-727			950,000	162,900
Borough Hall Grants	31-430-728			500,000	800,000
DCED, DCNR grants	31-430-729		192,631	304,255	51,160
Borough Match	31-430-730	188,100		559,860	30,000
Public Safety Grants	31-430-731			919,000	
Playground Grant	31-430-740			-	
Transportation Grants	31-430-750	455,680	44,718	-	
CDBG HC Ramps	31-435-372	150,000		200,000	200,000
	Total:	1,133,780	247,144	3,532,715	1,325,060
Parking Facilities					
Building	31-445-710	-		-	
Demolition & Construction	31-445-730	-		-	
	Total:	-	-	-	-
Culture Recreation					
Police Car	31-450-130	-		-	
Emergency Generator	31-450-160	-		-	
Public Art	31-450-200	-		-	
	Total:	-	-	-	-
TOTAL EXPENDITURES		1,393,780	247,144	3,682,715	1,557,560

Jenkintown Borough
2025 Budget: Fund 31 Capital Projects

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
BEGINNING FUND BALANCE		9,450	38,132	30,545	44,391
PLUS REVENUE		1,136,180	239,557	3,470,255	1,513,170
LESS EXPENDITURES		(1,393,780)	(247,144)	(3,682,715)	(1,557,560)
ENDING FUND BALANCE		(248,150)	30,545	(181,915)	1
FUND BALANCE AS A PERCENTAGE OF REVENUE		-21.8%	12.8%	-5.2%	0.0%

Appendix N

2025 Highway/Liquid Fuels Fund Budget

Jenkintown Borough

2025 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		230,493	230,663	172,486	71,314
REVENUES:					
Interest Earnings					
Interest Income	35-341-000	886	3,470	800	1,200
Total:		886	3,470	800	1,200
State Shared Revenue & Entitlement					
State Funding	35-355-050	116,384	120,004	120,000	116,864
Total:		116,384	120,004	120,000	116,864
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		117,270	123,474	120,800	118,064
EXPENDITURES:					
General Expense					
General Expense	35-400-200	1,000	1,617	1,000	1,000
Total:		1,000	1,617	1,000	1,000

Jenkintown Borough

2025 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Major Equipment Purchase					
Major Equipment Purchase	35-430-740		-		
	Total:	-	-	-	-
Snow Removal					
Snow Removal	35-432-200	22,000		22,000	22,000
	Total:	22,000	-	22,000	22,000

Jenkintown Borough

2025 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
<u>Traffic Signals & Street Signs</u>					
Traffic Signal	35-433-220	-	-	-	-
	Total:	-	-	-	-
<u>Maintenance and Repairs</u>					
Maintenance/Repairs	35-438-372	-	-	-	-
	Total:	-	-	-	-
<u>Major Road Construction</u>					
Major Road Construction	35-439-610	200,000	150,000	120,000	100,000
	Total:	200,000	150,000	120,000	100,000
<u>Debt Principal</u>					
2015 GON Liquid Fuel Loan Principal	35-471-200	26,780	26,728	27,214	27,655
	Total:	26,780	26,728	27,214	27,655
<u>Debt Interest</u>					
2015 GON Liquid Fuel Loan Interest	35-472-200	3,254	3,306	2,820	2,379
	Total:	3,254	3,306	2,820	2,379
TOTAL EXPENDITURES					
		253,034	181,651	173,034	153,034
BEGINNING FUND BALANCE					
		230,663	230,663	172,486	71,314
PLUS REVENUE					
		117,270	123,474	120,800	118,064
LESS EXPENDITURES					
		(253,034)	(181,651)	(173,034)	(153,034)
ENDING FUND BALANCE					
		94,899	172,486	120,252	36,345

Jenkintown Borough

2025 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
FUND BALANCE AS A PERCENTAGE OF REVENUE		80.9%	139.7%	99.5%	30.8%

Appendix O

2025 Police Pension Fund Budget

Jenkintown Borough

2025 Budget: Fund 60 Police Pension

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		5,194,800	5,194,800	6,188,504	6,980,958
REVENUES:					
Investment Earnings					
Interest Income	60-341-000	1,000	8,749	1,000	1,000
Dividend Income	60-341-010	50,000	151,307	50,000	50,000
Gain/(Loss) on sale of investments	60-341-015	25,000	568,971	25,000	25,000
Foreign tax withheld	60-341-016	-	-	-	-
	Total:	76,000	729,027	76,000	76,000
State Funding					
State Funding	60-355-050	126,921	320,892	130,544	186,492
	Total:	126,921	320,892	130,544	186,492
Miscellaneous					
Cont GF	60-389-100	125,053	228,814	115,643	120,000
Employee contributions	60-389-200	66,165	69,859	78,804	72,071
	Total:	191,218	298,673	194,446	192,071
TOTAL REVENUES		394,139	1,348,592	400,991	454,563

Jenkintown Borough

2025 Budget: Fund 60 Police Pension

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Employee Pension					
Investment Fees	60-470-061	8,307	28,481	10,000	10,000
	Total:	8,307	28,481	10,000	10,000
Miscellaneous					
Direct Payments	60-489-100	255,517	318,802	318,802	318,802
Admin Exp	60-489-990	10,000	11,196	10,000	10,000
	Total:	265,517	329,998	328,802	328,802
TOTAL EXPENDITURES					
		273,824	358,479	338,802	338,802
BEGINNING FUND BALANCE					
		5,194,800	5,194,800	6,188,504	6,980,958
PLUS REVENUE					
		394,139	1,348,592	400,991	454,563
LESS EXPENDITURES					
		(273,824)	(358,479)	(338,802)	(338,802)
ENDING FUND BALANCE					
		5,315,115	6,184,913	6,250,693	7,096,719
FUND BALANCE AS A PERCENTAGE OF REVENUE					
		1348.5%	458.6%	1558.8%	1561.2%

Appendix P

2025 Non-Uniformed Pension Fund Budget

Jenkintown Borough
2025 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		999,137	999,137	1,236,857	1,442,008
REVENUES:					
Investment Earnings					
Interest Income	65-341-000	250	1,842	250	250
Dividend Income	65-341-010	5,500	30,938	5,500	5,500
Gain/Loss on sale of investments	65-341-015	5,000	104,764	5,000	5,000
Foreign tax withheld	65-341-016	-	-		
	Total:	10,750	137,545	10,750	10,750
State Funding					
State Funding	65-355-050	54,395	57,600	55,948	55,500
	Total:	54,395	57,600	55,948	55,500
Miscellaneous					
Contributions from Gen. Fund	65-389-100	28,022	76,143	32,713	30,000
Employee contributions	65-389-200	18,704	20,004	22,475	25,056
	Total:	46,726	96,147	55,188	55,056
TOTAL REVENUES		111,871	291,292	121,886	121,306

Jenkintown Borough

2025 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
EXPENDITURES:					
Employee Pension					
Investment Fees	65-470-061	-	5,379	3,000	3,000
Total:		-	5,379	3,000	3,000
Miscellaneous					
Direct Payments	65-489-100	34,012	39,989	34,012	34,012
Admin Exp	65-489-990	10,000	8,204	10,000	10,000
Total:		44,012	48,193	44,012	44,012
TOTAL EXPENDITURES					
		44,012	53,572	47,012	47,012
BEGINNING FUND BALANCE					
		999,137	999,137	1,236,857	1,442,008
PLUS REVENUE					
		111,871	291,292	121,886	121,306
LESS EXPENDITURES					
		(44,012)	(53,572)	(47,012)	(47,012)
ENDING FUND BALANCE					
		1,066,996	1,236,857	1,311,731	1,516,303
FUND BALANCE AS A PERCENTAGE OF REVENUE					
		953.8%	424.6%	1076.2%	1250.0%

Appendix Q

2025 Police Donation Fund Budget

Jenkintown Borough
2025 Budget: Fund 95 Police Donation

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
Beginning Fund Balance		1,025	1,025	2,139	154
REVENUES:					
Interest Earnings					
Interest Income	95-341-000	9	14	9	5
Total:		9	14	9	5
Miscellaneous					
Police Donation	95-390-006	1,000	1,100	-	
Total:		1,000	1,100	-	-
TOTAL REVENUES		1,009	1,114	9	5
EXPENDITURES:					
Police					
General Expenses	95-410-122	1,000	-	-	-
Police K9 Equipment	95-410-125	-	-	-	-
Total:		1,000	-	-	-
TOTAL EXPENDITURES		1,000	-	-	-
BEGINNING FUND BALANCE		1,025	1,025	2,139	154
PLUS REVENUE		1,009	1,114	9	5
LESS EXPENDITURES		(1,000)	-	-	-

Jenkintown Borough

2025 Budget: Fund 95 Police Donation

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2024 Budget	2025 Budget
ENDING FUND BALANCE		1,034	2,139	2,148	159
FUND BALANCE AS A PERCENTAGE OF REVENUE		87.5%	87.5%	87.5%	87.5%