



BOROUGH OF JENKINTOWN

2026 BUDGET



THE BOROUGH OF JENKINTOWN

700 SUMMIT AVENUE
JENKINTOWN, PA 19046
WWW.JENKINTOWNBORO.COM

P: 215.885.0700
F: 215.885.3786

I am pleased to present to you the Jenkintown Borough 2026 Budget.

The 2026 budget process began in August of 2025 with weekly Department head meetings and included five (5) publicly advertised Budget workshop/meetings. All departments were again evaluated for efficiency and economy. Through that process we were able to identify realized savings as well as deficiencies where improvements could be made.

Planning continued to develop a 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 have been completed and are now occupied. Other projects are in the construction or land development phase. The Borough continues investment in these processes to attract new businesses, property owners, and residents growing the tax base and lessening the burden on the current Borough taxpayers.

The Borough Budget contains 15 separate funds, 9 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 32% of all revenue. In the 2026 budget the 01 General fund is allocated 7.58 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. The real estate millage was reduced in the 01 General Fund by transferring .340 mills (approx. \$93,523) to the 04 Fire Apparatus Fund that had been transferred to the General Fund during Covid to cover increased expenses without negatively affecting the taxpayers. This was the last Fund to be restored through that process and one of the indicators of the business economic recovery.

Through thoughtful planning and the continued practice of employing sound principles throughout the budgeting process, we have been able to plan improve the level of service provided to taxpayers without a real estate tax millage rate increase in the 2026 Borough budget. This will be the second straight budget cycle without an increase to the real estate tax millage and also the second year of a reduction to the 01 General Fund tax millage rate by reallocating tax millage to other funds. This was achieved in part by holding 2026 budgeted expenses to a 1% increase of the 2025 budgeted expenses despite several large onetime expenses. Other measures taken included consolidation of services, automation/modernization of processes, professional studies to determine proper staffing levels and expense reducing measures, equipment upgrades and upkeep of public property and utilities.

The 2026 budget includes further restoration and preservation of public property, upgrading of equipment, vehicle replacement, upgrades to Borough Hall, Financial and Code Enforcement software, IT technology, training, staffing benefit and wage improvements, and human resource services.

I would be remiss not to mention that a significant portion of the 01 General fund expenses is the Police Department budget, and the 2026 budget reflects the positive efforts put forth by the PBA, Management and Borough Council in the collective bargaining agreement.

The **08 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 2026. The increase is due to the rising expense of treatment, costs of maintenance to the Philadelphia treatment plant, and Aqua Engineering costs in designing downstream construction of the conveyance system. The annual base fee will be increased from \$82.50 to \$103.13 and the volumetric charges from \$3.41 to \$4.26 per 1000 gallons after the current allowance of 10,000 gallons.

The current Borough rate for the average residential usage of 58,400 gallons per year is approx. \$245.70.

The 2026 annual sewer rate for the average residential usage of 58,400 gallons per year will be approx. \$308.00. This will be an increase to the average residential usage bill of 58,400 gallons per year of \$62.00. At this sewer rate, Jenkintown Borough will remain one of the least expensive of the 28 neighboring municipalities under comparison.

Borough Act 511 business tax revenues appear to have surpassed the forecasted budgeted amounts. The Borough tax administrator continues forecasting increasing projected revenues with guarded optimism.

There have been several tax reassessments of properties in the Borough in 2025. The previously anticipated large Commercial reassessment will be satisfied in the 2026 budget. The latest real estate tax assessment provided by the Montgomery County Board of Assessment for Jenkintown Borough in 2025 is \$280,891,018.00 and increase in the Borough tax assessment of \$4,607,560 due in most part to the assessments of the recently developed properties.

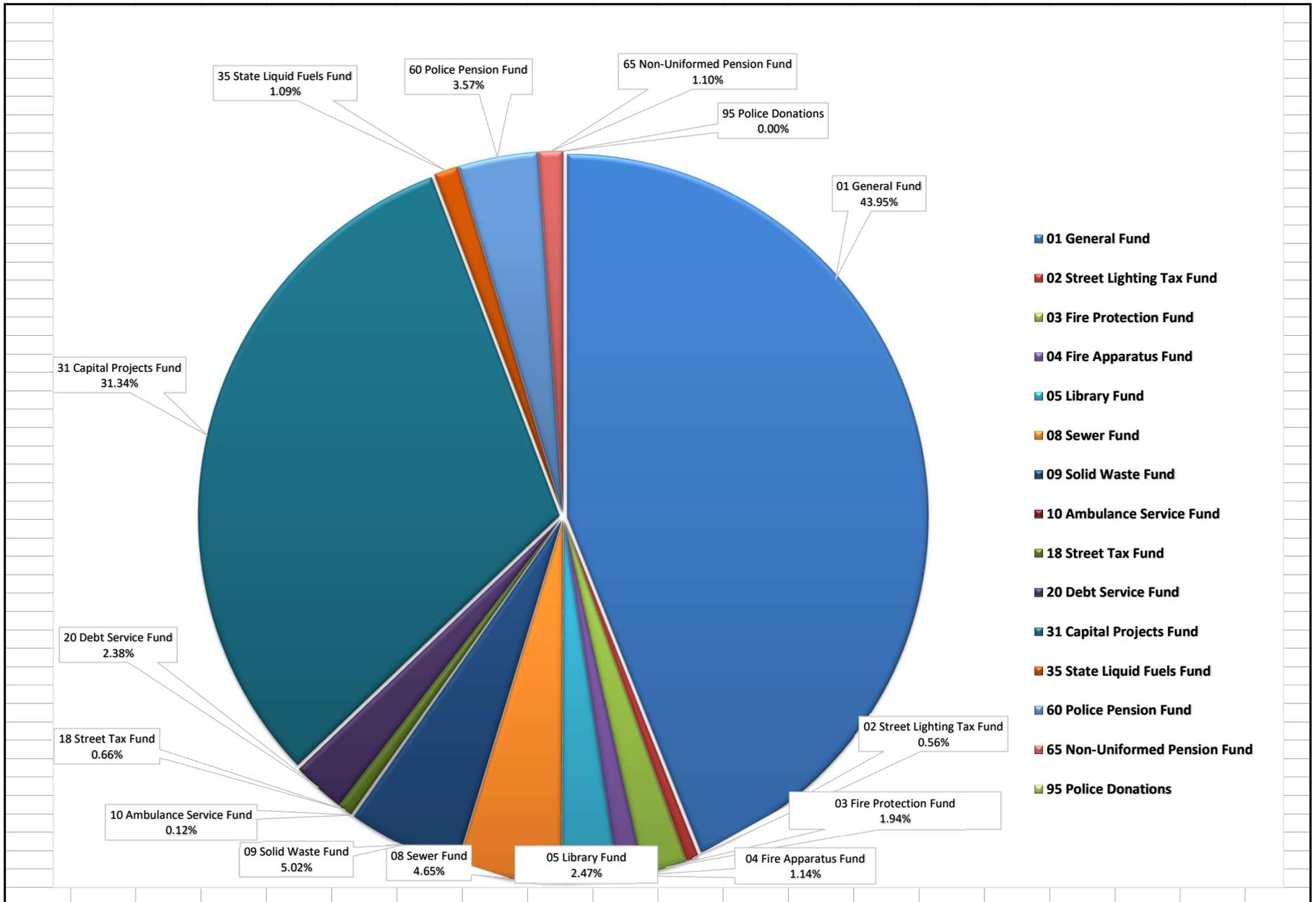
Several large liabilities have been satisfied during 2025 or will be satisfied in the 2026 budget. The Borough continues working to rebuild the depleted fund balances and continues working towards a long-range sustainable plan to ensure the bright future we all see for this wonderful Borough.

Respectfully submitted,

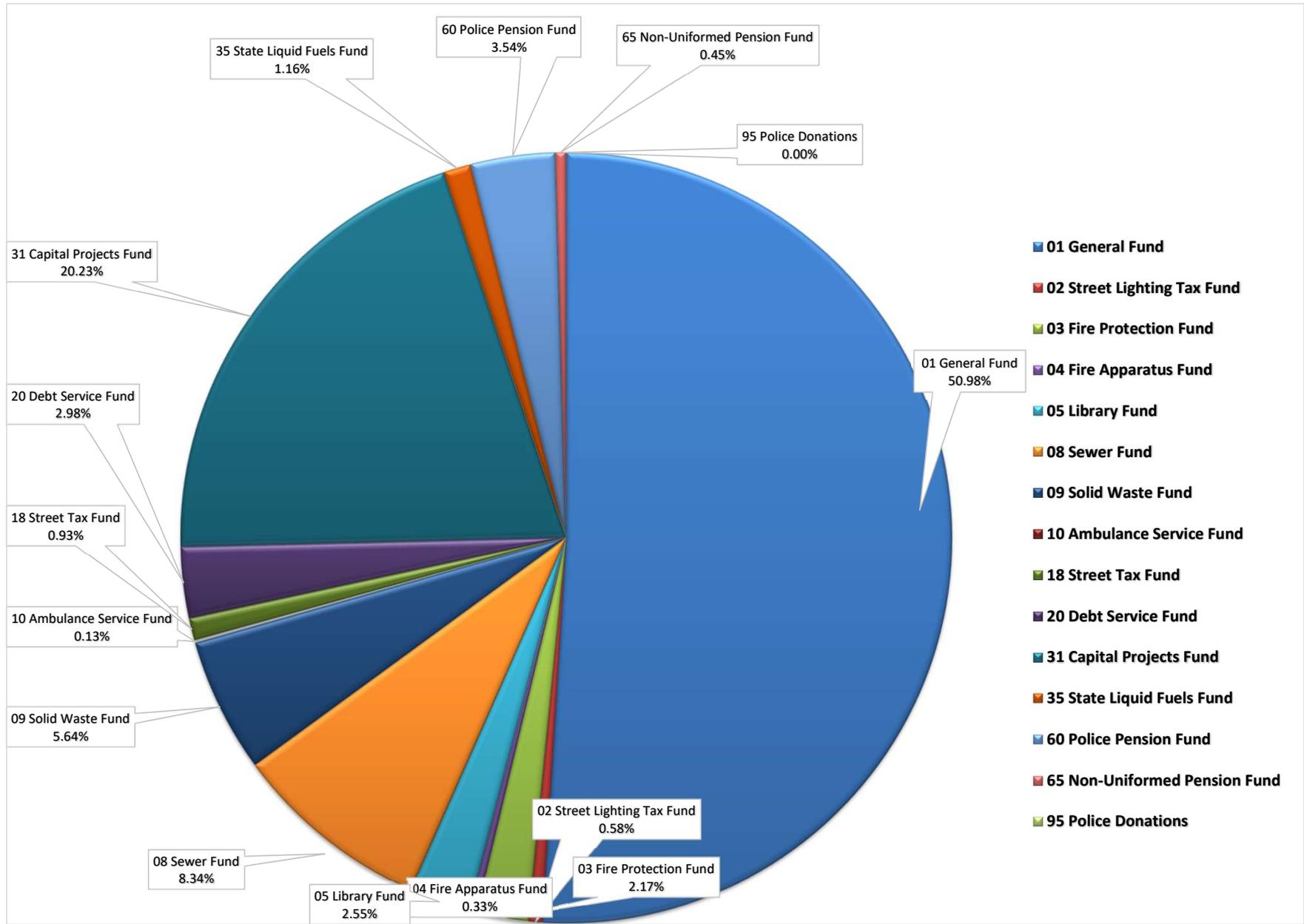


George Locke CBO
Borough Manager
Jenkintown Borough

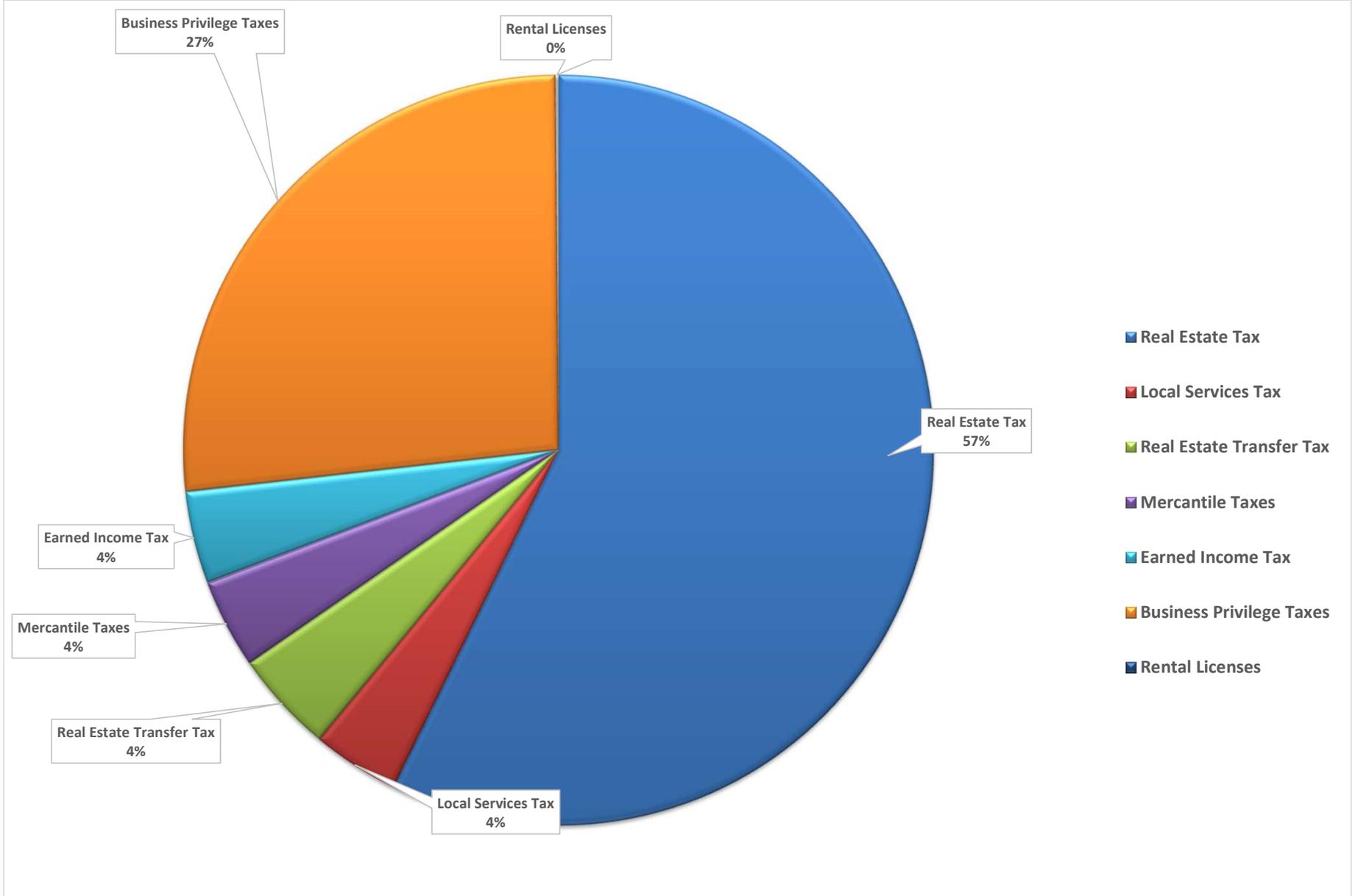
2026 Revenue



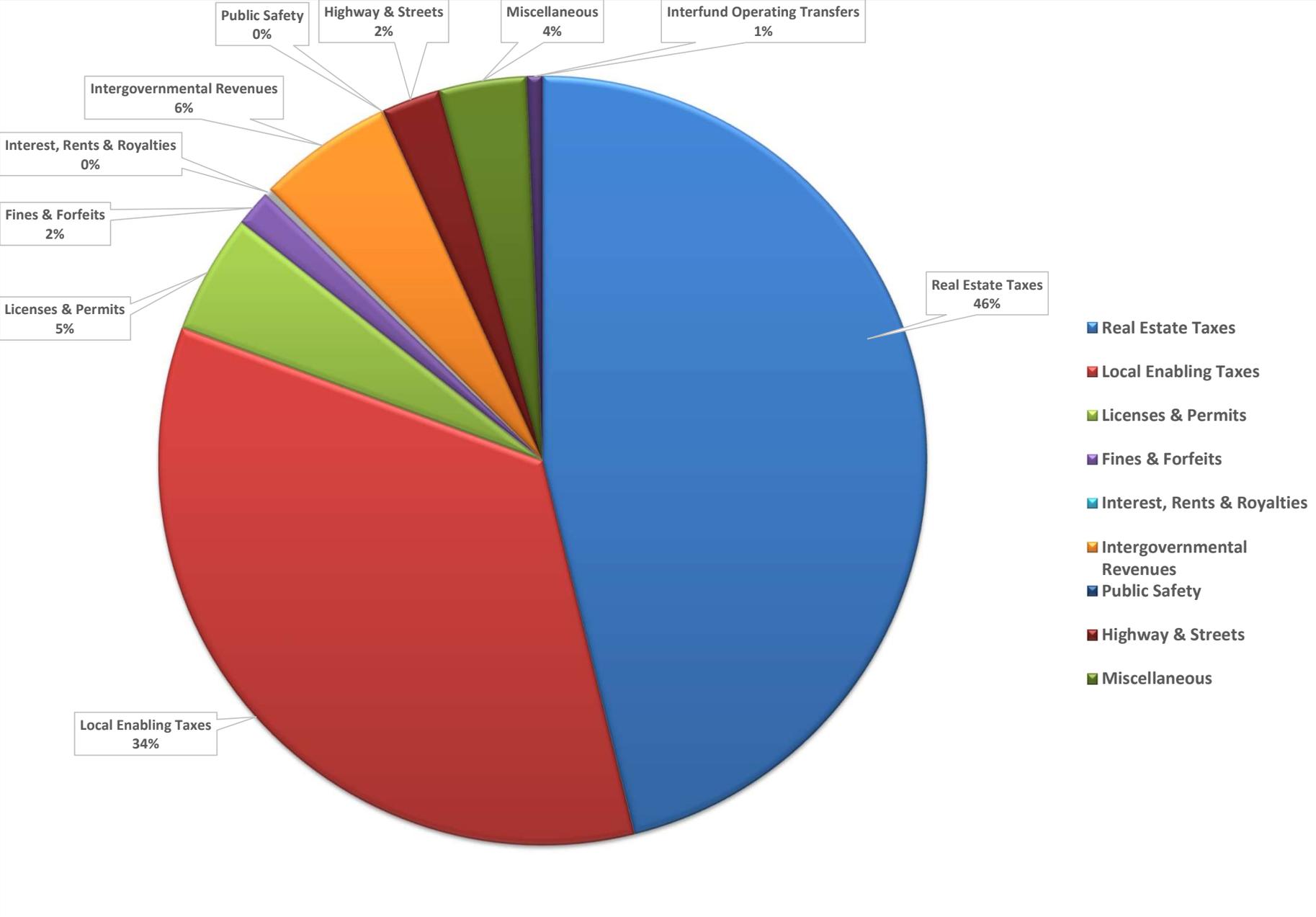
2026 Expenditures



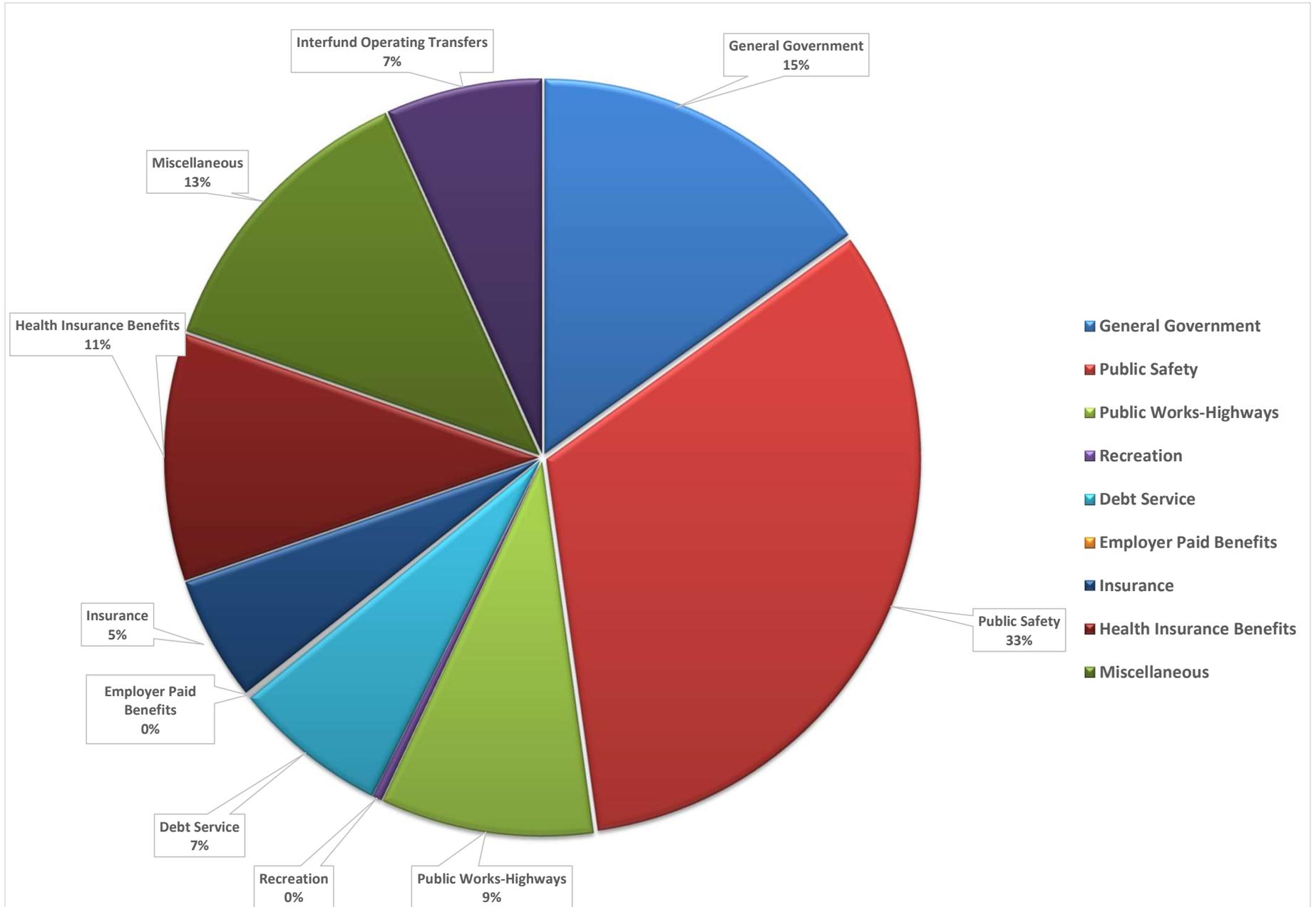
2026 Draft General Fund - Tax Revenue



2026 Draft Budget - General Fund Revenue



2026 Draft Budget - General Fund Expenditures



Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		883,263	871,083	839,282
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	01-301-010	2,101,514	2,070,709	2,044,839
Real Estate-Prior	01-301-020	6,000		
Real Estate-Delinquent	01-301-030	40,000	53,192	40,000
	Total:	2,147,514	2,123,901	2,084,839
<u>Act 511 Taxes</u>				
Local Services Tax	01-310-000	130,000	135,913	136,750
Real Estate Transfer Tax	01-310-100	160,000	183,396	160,000
Mercantile Tax	01-310-300	100,000	128,248	140,000
Earned Income Tax-non-resident	01-310-700	160,000	143,000	145,000
Business Privilege Taxes	01-310-800	875,000	925,119	970,000
Rental Licenses	01-310-900	5,000	5,300	5,300
	Total:	1,430,000	1,520,976	1,557,050
<u>Licenses & Permits</u>				
Liquor Licenses	01-320-010			
Building Permits	01-320-020	140,000	165,000	100,000
Plumbing Permits	01-320-030	25,000	18,148	9,000
Street Encl. Permits	01-320-040	5,000	18,019	7,000
Zoning/Land Development	01-320-050	12,000	10,070	7,000
Parking Permits	01-320-070	13,000	9,120	2,000
Other Licenses/Permits	01-320-100	40,000	48,019	30,000
Cable TV Fees	01-320-120	75,000	72,475	72,000
Tree Permits	01-320-150	40	-	30
	Total:	310,040	340,851	227,030
<u>Fines & Forfeits</u>				
Vehicle Code D.J.	01-330-010	18,000	12,268	10,000
Parking/Borough	01-330-020	42,000	82,082	55,000
Non-Traffic Fines	01-330-030	2,500	2,510	2,500
Share State Police	01-330-040	1,500	1,400	1,500
	Total:	64,000	98,260	69,000
<u>Interest, Rents & Royalties</u>				
Interest Income	01-341-000	10,000	20,787	12,000
Property Rent	01-342-000	-	-	-
	Total:	10,000	20,787	12,000
<u>Intergovernmental Revenues</u>				

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Police grants	01-351-020	-		-
Snow Contract State	01-354-050	3,168	5,061	3,160
PUC Realty Tax	01-355-010	3,500	4,344	3,500
Alcoholic Beverage Licenses	01-355-040	1,500	1,600	1,600
State Funding (Pension)	01-355-050	185,000	213,301	214,000
Foreign Fire Insurance Tax	01-355-070	35,000	36,782	35,000
	Total:	228,168	261,088	257,260
<u>Public Safety</u>				
Reports/Copies	01-362-011	3,000	2,310	1,500
	Total:	3,000	2,310	1,500
<u>Highway & Streets</u>				
Parking Meter	01-363-200	120,000	130,000	112,000
	Total:	120,000	130,000	112,000
<u>Escrows</u>				
Escrow Deposits/Land Development	01-370-050	15,000		15,000
	Total:	15,000	-	15,000
Charges For Services (Reimbursement)	01-370-052		35,142	78,000
			35,142	78,000
<u>Miscellaneous</u>				
Civil Service Exam Fees	01-389-010	-	-	-
Crossing Guard Reimbursements	01-389-020	46,119	38,581	48,092
Police OT reimbursement	01-389-025	7,000	7,767	5,000
Rec Board Revenue	01-389-029	700	900	500
Other Receipts	01-389-030	10,000	21,222	9,000
Refund of Prior year	01-389-031	3,000	185	1,000
Insurance Recoveries	01-389-060	10,000		10,000
	Total:	76,819	68,655	73,592
<u>Interfund Operating Transfers</u>				
Street Light	01-392-020	-	-	-
Sewer	01-392-080	25,000	25,000	25,000
Solid Waste	01-392-090	5,000	5000	5,000
Transfer from capital reserve	01-392-300	-	-	-
Transfer from Liquid Fuels		-	-	-
Street Tax	01-392-910	-	-	-
	Total:	30,000	30,000	30,000
<u>Other Financing Sources</u>				
Proceeds from Lease	01-393-300	-	64,696	
2016 433-435 Proceeds	01-393-400	-	-	-

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Proceeds from TRAN	01-394-100	350,000	350,000	350,000
	Total:	350,000	414,696	350,000
TOTAL REVENUES		4,784,541	5,011,524	4,867,271
<u>EXPENDITURES:</u>				
<u>Legislative Body</u>				
Overtime	01-400-080	1,200	607	250
Salary Staff	01-400-090	186,527	202,140	267,060
Salary PT Staff	01-400-091	5,000	208	
Materials/Supplies	01-400-100	7,000	6,116	7,000
General Expenses	01-400-200	8,000	16,498	14,000
Advertising	01-400-210	15,000	10,777	10,000
Printing	01-400-211	3,000	1,176	1,500
Postage	01-400-212	4,000	3,822	4,500
Insurance/Bonding	01-400-220	800	488	500
Accounting & Auditing Services	01-400-280	40,000	54,973	44,000
Engineering	01-400-285	20,000	39,913	25,000
Legal Services	01-400-290	50,000	30,000	45,000
Human Resource	01-400-295			30,000
Telephone expense	01-400-300	12,000	8,175	12,000
Payroll Service	01-400-310	5,000	4,525	9,200
Transportation	01-400-330	250	350	250
Maintenance/Repair	01-400-400	500	250	500
Equipment Purchase	01-400-700	1,000	335	1,000
Trainings, Conferences, Dues	01-400-750	6,000	5,988	8,000
Codification	01-400-800	6,000	1,500	6,000
	Total:	371,277	387,841	485,760
<u>Executive</u>				
Salary-Manager	01-401-060	140,742	140,850	144,964
Manager Contract Vacation Sell Back	01-401-061	2,600	2,600	2,787
	Total:	143,342	143,450	147,751
<u>Tax Collection</u>				
Salary Tax Collector	01-403-020	13,125	13,125	13,125
Materials & Supplies	01-403-100	800	500	500
Tax Forms	01-403-200	650	585	625
Postage	01-403-210	1,700	1,899	1,800
Tax Collectors Bond	01-403-220	-	-	1,500
Local Enabling Tax Commission	01-403-310	23,695	25,802	24,000
	Total:	39,970	41,911	41,550

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Information Technology				
Equipment and Supplies	01-407-100	5,855	4,229	5,000
Maint and Support	01-407-110	44,837	27,312	35,552
Cellular Service & Hotspots	01-407-111	3,120	4,202	3,400
Internet	01-407-112	9,000	8,959	9,000
Software	01-407-200	67,256	65,171	24,643
Website	01-407-210	8,500	9,600	12,000
	Total:	138,568	119,473	89,595
Building & Plants				
Materials & Supplies	01-409-100	4,000	2,166	2,500
Utilities	01-409-110	25,000	24,770	24,000
Contract Service	01-409-300	1,400	1,240	1,400
Maintenance/Repairs	01-409-400	8,000	15,933	7,000
Janitorial Service	01-409-450	4,420	3,349	4,500
Equipment Purchase	01-409-700	6,000	6,364	6,500
	Total:	48,820	53,822	45,900
Police				
Chief	01-410-010	141,364	141,228	145,605
Chief Contract Vacation Sell Back	01-410-011	2,719	2,719	2,801
Sergeants	01-410-020	125,879	133,856	129,688
Legal-Labor Counsel	01-410-029	120,000	160,000	80,000
Officers	01-410-030	816,077	780,000	720,598
Crossing Guards	01-410-040	92,238	63,285	96,184
Parking Enforcement	01-410-050	44,180	43,582	48,442
Part-time Officers	01-410-060	20,000		
Executive Assistant - Parking Manager	01-410-070	54,000	54,923	66,414
Overtime - Regular	01-410-080	10,000	2,407	5,000
Officer-In-Charge	01-410-081	13,500	6,305	
School - tuition reimbursement	01-410-082	3,300		3,300
Overtime - Grant Reimbursed	01-410-083	8,000	365	8,000
Overtime - Borough Event	01-410-084	3,500	3,367	3,500
Overtime - Reimbursed	01-410-085	1,500	13,993	3,000
Overtime - Court	01-410-086	4,000	2,352	3,000
Overtime - Shift Coverage	01-410-087	65,000	69,722	70,000
Holiday Double Time	01-410-090	18,144	3,900	14,400
Longevity	01-410-091	30,000	16,798	
Contract Option	01-410-092	62,489	77,657	16,352
Materials/Supplies	01-410-100	700	322	700
Uniforms	01-410-119	5,000	3,300	5,000
Uniforms - Patrol Operation	01-410-120	16,500	7,119	8,000
Range Equipment/Supplies	01-410-121	5,000	5,160	6,000
General Expenses	01-410-122	8,000	3,478	8,000
Training	01-410-123	5,000	6,092	10,000

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Equipment Repair/Maint	01-410-124	5,000	1,331	4,000
Police Equipment Purchase	01-410-125	6,000	1,533	6,000
Radio Expense	01-410-126	9,840	5,365	9,840
Maint/Repairs-Vehicles	01-410-127	18,000	11,243	15,000
Vehicle Operating Expense	01-410-128	27,000	14,000	18,000
New Police Car	01-410-130		64,696	
PD VESTS & Body Cameras	01-410-131	-	-	-
Technology - Hardware	01-410-140	4,500	2,115	5,125
Technology - Software	01-410-141	10,800	9,800	7,800
Speed Monitoring Signs & Technology	01-410-142	6,000	6,245	11,400
Re-Accreditation	01-410-183	-	-	1,500
Canine Reimbursement	01-410-184	4,400	4,201	4,400
Community Policing	01-410-185	1,000	771	1,000
MONTCO SWAT / MIRT	01-410-190	5,000	4,000	5,000
	Total:	1,773,630	1,727,230	1,543,049
Fire				
Firemen Relief Contribution	01-411-540	35,000	36,782	35,000
	Total:	35,000	36,782	35,000
Planning & Zoning				
Salary-Code Enforce. & Fire Marshal	01-414-010	82,162	82,162	84,627
Permit Refunds	01-414-020	250	624	300
Materials/Supplies	01-414-100	2,000	1,900	2,000
Engineering	01-414-240	10,000	2,022	10,000
Engineering Fees Reimbursed - Escrow	01-414-242	30,000	58,754	30,000
Legal Fees Reimbursed - Escrow	01-414-243	7,500	2,023	6,000
Court Recorder	01-414-250	10,000	2,938	8,000
Legal-ZHB	01-414-290	10,000	6,044	8,000
Legal Zoning & Planning	01-414-300	15,000	1,692	5,000
Contract Services	01-414-400	35,625	21,862	54,085
Emergency Management	01-414-401	5,000	4,495	4,000
Emergency Management / FM Training	01-414-402	1,000		1,000
Code Enforcement Training	01-414-403	3,000	2,755	3,000
Planning Commission	01-414-900	150	100	150
	Total:	211,687	187,371	216,162
Health				
Pest Control	01-421-410	500	439	530
	Total:	500	439	530
Public Works				
Salary-Street Crew	01-430-010	327,600	327,600	337,428
Overtime	01-430-020	18,000	18,000	18,000
Part-time Employee	01-430-030	6,000	5,050	5,170

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Materials/Supplies	01-430-200	10,000	10,564	10,000
General expenses	01-430-210	2,500	1,500	2,500
Engineering	01-430-310	8,000	-	12,000
Radio System	01-430-320	500	500	500
Equipment Maint/Repair	01-430-400	15,000	20,307	15,000
Uniforms	01-430-440	2,000	1,921	2,000
Training DPW	01-430-450	1,000	926	2,000
Vehicle Operation	01-430-500	14,000	9,000	14,000
Equipment Purchase	01-430-700	3,000	2,923	3,000
Trees	01-430-840	4,000	4000	7,000
	Total:	411,600	402,291	428,598
<u>Traffic Signals & Street Signs</u>				
Traffic Signal Maint	01-433-200	1,000		3,000
Traffic Signal Elec.	01-433-210	6,400	5,670	6,200
	Total:	7,400	5,670	9,200
<u>Stormwater</u>				
Stormwater Engineering	01-436-313	7,500	6,773	7,500
Storm Drainage	01-436-830	-	-	25,000
	Total:	7,500	6,773	32,500
<u>Equipment Purchase</u>				
	01-439-700			
	Total:			
<u>Parking Facilities</u>				
Parking Lot Rental	01-445-200	7,000	7,025	7,000
Parking Meter and Lot Maint	01-445-210	22,390	20,929	14,050
JCA Funding	01-445-220	-		-
Town Square Project	01-445-230	4,000	3,895	4,000
	Total:	33,390	31,849	25,050
<u>Recreation</u>				
Recreation Active (JYA)	01-452-220	8,000	8,000	8,000
Recreation Board Programs	01-452-230	1,000	1,254	1,000
Community Playground	01-452-300	-	-	-
Cedar Street Open Space	01-452-400	3,000		12,542
Cedar Street Utilities	01-452-410		1,550	600
	Total:	12,000	10,804	22,142
<u>Civil/Military Celebrations</u>				
Civil Service	01-457-200	-	-	-
	Total:	-	-	-
<u>Civic Celebrations</u>				

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Civic Activities	01-459-100	300		300
	Total:	300	-	300
<u>Debt Principal</u>				
Capital Lease Principal	01-471-350	-	-	-
Tran Principal	01-471-600	350,000	350,000	350,000
	Total:	350,000	350,000	350,000
<u>Debt Interest</u>				
Capital Lease Interest	01-472-350	-	-	-
Tran Interest	01-472-600	19,000	16,754	10,000
	Total:	19,000	16,754	10,000
<u>Employer Paid Benefits</u>				
PD Pension Excess Ben Refund	01-483-000	-	-	-
PD Pension Excess Ben Contribution	01-483-001			
Employee Pension	01-483-010	-		-
Unemployment Comp	01-485-100	11,000	10,952	11,000
	Total:	11,000	10,952	11,000
<u>Insurance</u>				
Package Policy	01-486-200	132,640	131,650	136,523
Workman's Comp	01-486-210	86,773	86,751	97,396
Vehicle	01-486-220	-	-	-
Police Deductible	01-486-260	50,000	1,500	50,000
Insurance - Auto Repair	01-486-374	5,000		5,000
	Total:	274,413	219,901	288,919
<u>Employees Benefits</u>				
Social Security	01-487-000	96,016	96,394	97,000
Hosp/Major Medical - Uniform	01-487-030	270,737	226,596	219,574
Hosp/Major Medical - Non-uniform	01-487-031	182,118	169,208	182,654
Non-Uniform Insurance Deductable	01-487-032	15,300	1,000	10,200
Health Savings Account - Uniform	01-487-035	20,456	23,737	14,800
Life Insurance/AD&D - Non-Uniform	01-487-040	7,885	7,167	6,864
Life Insurance/AD&D - Uniform	01-487-041	16,465	12,462	15,600
Dental - Uniform	01-487-080	13,598	12,718	12,911
Dental - Non-Uniform	01-487-081	7,537	7,537	8,050
Administrative Charges	01-487-110	-	-	-
Longevity Non-Uniform	01-487-182	5,500	5,500	6,000
	Total:	635,611	562,318	573,653
<u>Reserve</u>				
Reserve	01-489-000	32,598	1,596	300,000
Contingencies	01-489-300	100,000	49,762	265,290

Jenkintown Borough
2026 Budget: Fund 01-General

Description		2025 Budget	2025 Year End Projection	2026 Budget
Hiway Theatre Funding	01-489-301	2,500	2,500	2,500
Environmental Advisory Committee	01-489-312	1,500	1,360	1,500
Human Relations Commission	01-489-450	300		300
First Responders donation	01-489-500	-	-	-
	Total:	136,898	55,218	569,590
ACT 511 Expenditures				
Refunds of Prior Year Revenues	01-491-000	-	-	-
Mercantile Tax Collected-Sch	01-491-300	50,000	64,124	70,000
Refunds of Prior Year Real Estate Tax	01-491-430	75,976	66,077	43,673
Refunds of Prior Year Act 511	01-491-440	102,400	92,400	10,000
	Total:	228,376	222,601	123,673
Operating Transfers				
Transfer to Debt Fund	01-492-000		17,000	33,000
Police Pension MMO	01-492-010	285,869	285,669	221,805
Transfer to street tax	01-492-018	-	-	-
Non Uniform MMO	01-492-020	48,196	48,196	45,758
Transfer to Fire Apparatus	01-492-030	20,000	20,000	27,527
Transfer to capital projects	01-492-031	79,010	79,010	
Interfund Transfers	01-492-200			
	Total:	433,075	449,875	328,090
	TOTAL EXPENDITURES	5,323,358	5,043,325	5,378,013
BEGINNING FUND BALANCE				
		883,263	871,083	839,282
PLUS REVENUE				
		4,784,541	5,011,524	4,867,271
LESS EXPENDITURES				
		(5,323,358)	(5,043,325)	(5,378,013)
ENDING FUND BALANCE				
		344,446	839,282	328,541
FUND BALANCE AS A PERCENTAGE OF REVENUE				
		7.2%	16.7%	6.7%

Jenkintown Borough
2026 Budget: Fund 02-Street Light

Description	Budget Account Number	2025 Budget	2025 End of Year Projection	2026 Budget
Beginning Fund Balance		2,344	14,279	22,438
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	02-301-010	53,599	51,789	54,493
Real Estate-Prior	02-301-020			
Real Estate-Delinquent	02-301-030	1,500	1,453	1,500
	Total:	55,099	53,242	55,993
<u>Interest Earnings</u>				
Interest Income	02-341-000	125	275	150
	Total:	125	275	150
<u>Miscellaneous</u>				
Insurance Recoveries	02-389-060	6,000		6,000
	Total:	6,000	-	6,000
<u>Other Financing Sources</u>				
Proceeds from Streetlight Progr	02-393-020	-	-	-
	Total:	-	-	-
TOTAL REVENUES		61,224	53,517	62,143
<u>EXPENDITURES:</u>				
<u>Street Lighting</u>				
Street Lighting Electric	02-434-300	38,000	39,000	41,000
Jenkintown Sign Electric	02-434-310	160	190	213
Regional Streetlight Program		-	-	-
Streetscape Lights Maint	02-434-400	500	500	2,000
Leedom St Park Electric	02-434-401	845	2,509	3,000
Maintenance Parts & Supplies	02-434-450	5,000	3,159	15,000
	Total:	44,505	45,358	61,213
<u>Debt Principal</u>				
Debt Principal-UNIVEST ST LGT	02-471-450			
	Total:	-	-	-

Jenkintown Borough
2026 Budget: Fund 02-Street Light

Description	Budget Account Number	2025 Budget	2025 End of Year Projection	2026 Budget
Debt Interest				
Debt Interest-UNIVEST ST LGT	02-472-450			
	Total:	-	-	-
Operating Transfers				
Transfer to General Fund	02-492-010	-	-	-
	Total:	-	-	-
TOTAL EXPENDITURES		44,505	45,358	61,213
BEGINNING FUND BALANCE		2,344	14,279	22,438
PLUS REVENUE		61,224	53,517	62,143
LESS EXPENDITURES		(44,505)	(45,358)	(61,213)
ENDING FUND BALANCE		19,063	22,438	23,368
FUND BALANCE AS A PERCENTAGE OF REVENUE		31.1%	41.9%	37.6%

Jenkintown Borough
2026 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2025 Budget	2025 Year End Projections	2026 Budget
Beginning Fund Balance		16,287	16,288	17,109
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	03-301-010	180,433	174,146	183,442
Real Estate-Prior	03-301-020			
Real Estate-Delinquent	03-301-030	3,000	4,317	3,200
	Total:	183,433	178,463	186,642
<u>Interest Earnings</u>				
Interest Income	03-341-000	350	572	400
	Total:	350	572	400
<u>Interfund Operating Transfers</u>				
Transfer from General Fund	03-392-010	-	-	27,527
	Total:	-	-	27,527
	TOTAL REVENUES	183,783	179,035	214,569
<u>EXPENDITURES:</u>				
<u>Fire Department</u>				
Training Contract	03-411-123	3,100	3,100	3,100
Hydrant Rental	03-411-140	26,000	26,388	26,500
Firefighter Wellness	03-411-200			27,527
Vehicle Maintenance (Fuel)	03-411-371	5,000	4,940	5,000
Insurance	03-411-380	45,731	33,193	34,838
Fire Department Operations	03-411-800	56,600	56,600	66,000
Pioneer Facility	03-411-900	19,823	19,823	33,225
Independent Facility	03-411-950	32,670	32,670	26,820
	Total:	188,924	176,714	223,010
<u>Miscellaneous</u>				
Contingencies	03-480-800	4,500	1,500	5,500
	Total:	4,500	1,500	5,500
<u>Operating Transfers</u>				
	Total:	-	-	-

Jenkintown Borough
2026 Budget: Fund 03-Fire Protection

Description	Budget Account Number	2025 Budget	2025 Year End Projections	2026 Budget
TOTAL EXPENDITURES		193,424	178,214	228,510
BEGINNING FUND BALANCE		16,287	16,288	17,109
PLUS REVENUE		183,783	179,035	214,569
LESS EXPENDITURES		(193,424)	(178,214)	(228,510)
ENDING FUND BALANCE		6,646	17,109	3,168
FUND BALANCE AS A PERCENTAGE OF REVENUE		3.6%	9.6%	1.5%

Jenkintown Borough
2026 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		347,908	347,908	305,391
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	04-301-010	29,188	28,171	121,395
Real Estate-Prior	04-301-020	92,801		
Real Estate-Delinquent	04-301-030	1,000	719	1,000
	Total:	122,989	28,890	122,395
<u>Interest Earnings</u>				
Interest Income	04-341-000	3,500	3,400	3,500
	Total:	3,500	3,400	3,500
Reimbursed Revenue	04-387-000	-	97,504	
	Total:		97,504	
<u>Interfund Operating Transfers</u>				
Transfer fire tax	04-392-000			
Transfer General Fund	04-392-010		20,000	
	Total:	-	20,000	-
<u>Proceeds of General Long-Term Debt</u>				
2018 loan proceeds	04-393-010	-	-	-
	Total:	-	-	-
TOTAL REVENUES		126,489	149,794	125,895
<u>EXPENDITURES:</u>				
<u>Capital Purchase</u>				
Fire Apparatus	04-411-740	12,500	52,641	
Fire Apparatus Consolidation	04-411-741			
Reimbursable Expense	04-411-801		105,204	
	Total:	12,500	157,845	-
<u>Debt Principal</u>				
Debt Principal-	04-471-460	30,306	30,306	31,095
	Total:	30,306	30,306	31,095

Jenkintown Borough
2026 Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
<u>Debt Interest</u>				
Debt Interest-	04-472-460	4,160	4,160	3,370
	Total:	4,160	4,160	3,370
<u>Interfund Operating Transfers</u>				
Transfer to Capital Projects	04-492-081			
	Total:	-	-	-
TOTAL EXPENDITURES		46,966	192,311	34,465
BEGINNING FUND BALANCE		347,908	347,908	305,391
PLUS REVENUE		126,489	149,794	125,895
LESS EXPENDITURES		(46,966)	(192,311)	(34,465)
ENDING FUND BALANCE		427,431	305,391	396,821
FUND BALANCE AS A PERCENTAGE OF REVENU		337.9%	203.9%	315.2%

**Jenkintown Borough
2026 Budget: Fund 05 Library**

Description	Budget Account Number	2025 Budget	2025 End of Year Projection	2026 Budget
Beginning Fund Balance		35,182	3,825	(4,160)
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	05-301-010	265,000	256,096	269,768
Real Estate-Prior	05-301-020			
Real Estate-Delinquent	05-301-030	4,000	5,731	4,000
	Total:	269,000	261,827	273,768
<u>Interest Earnings</u>				
Interest Income	05-341-000	200	537	300
	Total:	200	537	300
<u>State Capital & Operating Grant</u>				
Library Grant	05-354-070	-	-	-
	Total:	-	-	-
TOTAL REVENUE		269,200	262,364	274,068
<u>EXPENDITURES:</u>				
<u>Libraries</u>				
Contribution to Library	05-456-500	270,349	270,349	269,500
Reserve	05-456-550	-	-	-
	Total:	270,349	270,349	269,500
TOTAL EXPENDITURES		270,349	270,349	269,500
BEGINNING FUND BALANCE		35,182	3,825	(4,160)
PLUS REVENUE		269,200	262,364	274,068
LESS EXPENDITURES		(270,349)	(270,349)	(269,500)
ENDING FUND BALANCE		34,033	(4,160)	408
FUND BALANCE AS A PERCENTAGE OF REVENUE		12.6%	-1.6%	0.1%

Jenkintown Borough
2026 Budget: Fund 08 Sewer

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		635,893	639,507	542,663
<u>REVENUES:</u>				
<u>Interest Earnings</u>				
Interest Income	08-341-000	4,500	7,672	4,500
	Total:	4,500	7,672	4,500
08360040 admin charges \$1,194 in AMS				
<u>Charges for Sanitation Services</u>				
Sewer Rents	08-364-001	409,000	400,000	511,250
Prior Sewer Fees	08-364-002	15,000	13,929	15,000
Abington Twp	08-364-003	52,000	59,807	65,000
Sanitary Sewer EDU Fees	08-364-110	80,600	4,650	36,000
	Total:	556,600	478,386	627,250
<u>Proceeds of General Long-Term Debt</u>				
2018 loan proceeds	08-393-000	-	-	-
	Total:	-	-	-
TOTAL REVENUES		561,100	486,058	631,750
<u>EXPENDITURES:</u>				
<u>Sanitation Expenditures</u>				
Materials and Supplies	08-429-200	250	550	250
Engineering	08-429-210	30,000	16,837	176,000
Maintenance	08-429-220	33,000	24,596	20,000
Sewer Treatment	08-429-230	380,000	380,000	454,684
Software Maintenance	08-429-252	9,250	6,576	7,083
Legal Fees	08-429-310	16,000	8,796	14,000
Utilities	08-429-360	500	450	500
TV Inspection	08-429-700	6,000	6,000	6,000
Sewer Construction	08-429-750	50,000		50,000
	Total:	525,000	443,805	728,517
<u>Debt Principal</u>				
Debt Prinicipal - Cheltenham se	08-471-400	70,000	70,000	70,000
	Total:	70,000	70,000	70,000
<u>Debt Interest</u>				
Debt Interest - Cheltenham se	08-472-400	41,097	41,097	38,213
	Total:	41,097	41,097	38,213

Jenkintown Borough
2026 Budget: Fund 08 Sewer

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Reserve				
Reserve	08-480-100	-	-	-
Act 537 Plan Fee	08-480-120	-	-	-
Sewer Billing	08-480-150	3,000	3,000	3,000
	Total:	3,000	3,000	3,000
Adm Expenses				
Adm Exp GF Transfer	08-481-000	25,000	25,000	25,000
Transfer to Capital fund	08-481-001	22,500	-	15,000
	Total:	47,500	25,000	40,000
TOTAL EXPENDITURES		686,597	582,902	879,730
BEGINNING FUND BALANCE		635,893	639,507	542,663
PLUS REVENUE		561,100	486,058	631,750
LESS EXPENDITURES		(686,597)	(582,902)	(879,730)
ENDING FUND BALANCE		510,396	542,663	294,683
FUND BALANCE AS A PERCENTAGE OF REVENU		91.0%	111.6%	46.6%

Jenkintown Borough
2026 Budget: Fund 09 Solid Waste

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		164,029	164,029	176,035
<u>REVENUES:</u>				
<u>Interest Earnings</u>				
Interest Income	09-341-000	500	4,068	2,000
	Total:	500	4,068	2,000
<u>State Capital and Operating Grants</u>				
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-		
	Total:	-	-	-
<u>Solid Waste Collection</u>				
Collection Fees	09-360-000	511,000	553,508	511,000
Yearly Payments	09-360-001	-	-	-
Advanced Payments	09-360-002	-	-	-
Penalties	09-360-010	5,000	5,278	5,000
Prior Fees	09-360-021	10,000	-	10,000
Special Pick Up Fees	09-360-031	9,000	11,270	9,000
Administrative Charges	09-360-040	4,000	6,709	4,000
	Total:	539,000	576,765	539,000
<u>Leaf Bags</u>				
Leaf Bag Sales	09-383-100	1,200	828	1,200
	Total:	1,200	828	1,200
<u>Other Revenues</u>				
DEP Act 101 Sec 904-Recycling Grant	09-390-900	14,000		14,000
	Total:	14,000	-	14,000
<u>Other Revenues</u>				
Refund of Prior Year Exp	09-395-000	-	-	-
	Total:	-	-	-
TOTAL REVENUES		554,700	581,661	556,200
<u>EXPENDITURES:</u>				
<u>Solid Waste</u>				
Solid Waste Fee Refund	09-427-020	-	-	-
Software Maintenance	09-427-252	7,000	-	7,000
General Expense	09-427-300	250	-	250
Printing	09-427-310	1,200	2,748	1,200
Postage	09-427-320	1,500	2,164	2,000

Jenkintown Borough
2026 Budget: Fund 09 Solid Waste

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Leaf Disposal / Abington	09-427-370	21,000	21,000	55,520
Legal/court fees	09-427-400	2,000	2,191	3,000
Contracted Services	09-427-450	511,000	531,665	514,098
Tipping Fees	09-427-501	7,500	4,887	7,000
	Total:	551,450	564,655	590,068
Adm Expenses				
Adm Exp GF Transfer	09-481-000	5,000	5,000	5,000
	Total:	5,000	5,000	5,000
TOTAL EXPENDITURES		556,450	569,655	595,068
BEGINNING FUND BALANCE		164,029	164,029	176,035
PLUS REVENUE		554,700	581,661	556,200
LESS EXPENDITURES		(556,450)	(569,655)	(595,068)
ENDING FUND BALANCE		162,279	176,035	137,167
FUND BALANCE AS A PERCENTAGE OF REVENUE		29.3%	30.3%	24.7%

Jenkintown Borough
2026 Budget: Fund 10 Ambulance Services

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		100	276	464
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	10-301-010	12,918	12,808	13,488
Real Estate-Prior	10-301-020			
Real Estate-Delinquent	10-301-030			
	Total:	12,918	12,808	13,488
<u>Interest Earnings</u>				
Interest Income	10-341-000	25	81	100
Dividend Income	10-341-030	-		
	Total:	25	81	100
<u>Fund Balance Forward</u>				
Fund Balance Forwarded	10-399-000	-		
	Total:	-		
TOTAL REVENUES		12,943	12,889	13,588
<u>EXPENDITURES:</u>				
<u>Ambulance Services</u>				
Contribution to Ambulance	10-456-500	12,918	12,525	13,456
	Total:	12,918	12,525	13,456
TOTAL EXPENDITURES		12,918	12,525	13,456
BEGINNING FUND BALANCE		100	100	100
PLUS REVENUE		12,943	12,889	13,588
LESS EXPENDITURES		(12,918)	(12,525)	(13,456)
ENDING FUND BALANCE		125	464	100
FUND BALANCE AS A PERCENTAGE OF REVENUE		1.0%	3.6%	0.7%

Jenkintown Borough
2026 Budget: Fund 18 Street Tax

Description	Budget Account Number	2025 Budget	2025 End of Year Projection	2026 Budget
Beginning Fund Balance		53,509	53,510	17,688
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	18-301-010	70,316	67,885	71,488
Real Estate-Prior	18-301-020			
Real Estate-Delinquent	18-301-030	1,500	1,907	1,500
	Total:	71,816	69,792	72,988
<u>Interest Earnings</u>				
Interest Income	18-341-000	750	542	500
	Total:	750	542	500
<u>Other Revenue</u>				
Other Receipts	18-389-030	10,000		10,000
	Total:	10,000	-	10,000
<u>Interfund Operating Transfers</u>				
Transfer from General Fund	18-392-001	-	-	-
Transfer from Capital Projects	18-392-031	-	-	-
	Total:	-	-	-
TOTAL REVENUES		82,566	70,334	83,488
<u>EXPENDITURES:</u>				
<u>Highways</u>				
General Service Admin.	18-430-100	-	-	-
Engineering	18-439-240	20,000	12,271	16,000
Trees, Curbs, Sidewalks	18-439-300	10,000	7,600	8,000
Other Construction	18-439-330	10,000	9,250	9,000
TV Inspection-storm sewer	18-439-350	2,500		2,500
Equipment	18-439-400	2,000		2,000
Maintenance/Repairs	18-439-500	21,000	50,174	21,000
Capital Construction	18-439-600	40,000	26,861	40,000
	Total:	105,500	106,156	98,500
<u>Debt Principal</u>				
Capital Lease Principal	18-471-400	-	-	-
Dump Truck	Total:	-	-	-
<u>Debt Interest</u>				

Jenkintown Borough
2026 Budget: Fund 18 Street Tax

Description	Budget Account Number	2025 Budget	2025 End of Year Projection	2026 Budget
Capital Lease Interest	18-472-400	-	-	-
	Total:	-	-	-
Operating Transfers				
Transfer to General Fund	18-492-030	-	-	-
	Total:	-	-	-
TOTAL EXPENDITURES		105,500	106,156	98,500
BEGINNING FUND BALANCE		53,509	53,510	17,688
PLUS REVENUE		82,566	70,334	83,488
LESS EXPENDITURES		(105,500)	(106,156)	(98,500)
ENDING FUND BALANCE		30,575	17,688	2,676
FUND BALANCE AS A PERCENTAGE OF REVENUE		37.0%	25.1%	3.2%

Jenkintown Borough
2026 Budget: Fund 20 Debt Service

Description	Budget Account Number	2025 Budget	2025 Year end Projection	2026 Budget
Beginning Fund Balance		(40,080)	(40,080)	189
<u>REVENUES:</u>				
<u>Real Property Taxes</u>				
Real Estate-Current	20-301-010	294,530	283,886	299,442
Real Estate-Prior	20-301-020	40,624		
Real Estate-Delinquent	20-301-030	5,000	5560	5,000
	Total:	340,154	289,446	304,442
<u>Interest Earnings</u>				
Interest Income	20-341-000	1,000	1,370	1000
	Total:	1,000	1,370	1,000
<u>Proceeds of General Long-Term Debt</u>				
2015 GON Proceeds	20-393-000	-		
Police car lease	20-393-300	-		
Refund of Prior Year payment	20-389-031		44,196	
	Total:	-	44,196	
<u>Interfund Operating Transfers</u>				
Transfer from General Fund	20-392-035	-	17,000	33,000
	Total:	-	17,000	33,000
TOTAL REVENUES		341,154	352,012	338,442
<u>EXPENDITURES:</u>				
<u>Adm Expenses</u>				
Legal Fees	20-400-290	-		
	Total:	-		
<u>Debt Principal</u>				
Debt Principal-2015 GON	20-471-000	175,000	175,000	175,000
Debt Principal - Vehicles	20-471-350	57,802	52,912	62,318
Debt Prinicipal - 433-435 Cedar	20-471-400	17,053	16887	17,669
	Total:	249,855	244,799	254,987
<u>Debt Interest</u>				
Debt Interest-2015 GON	20-472-200	37,825	37,830	45,418
Debt Interest - Vehicles	20-472-350	12,446	12,100	9,655
Debt Interest - 433-435 Cedar	20-472-400	4,467	6,427	3,852
	Total:	54,738	56,357	58,925

Jenkintown Borough
2026 Budget: Fund 20 Debt Service

Description	Budget Account Number	2025 Budget	2025 Year end Projection	2026 Budget
TOTAL EXPENDITURES		304,593	301,156	313,912
BEGINNING FUND BALANCE		(40,080)	(40,080)	189
PLUS REVENUE		341,154	352,012	338,442
LESS EXPENDITURES		(304,593)	(301,156)	(313,912)
ENDING FUND BALANCE		(3,518)	10,776	24,719
FUND BALANCE AS A PERCENTAGE OF REVENUE		-1.0%	3.1%	7.3%

Jenkintown Borough
2026 Budget: Fund 31 Capital Projects

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		9,450	9,450	237,917	98,027	144,068
<u>REVENUES:</u>						
<u>Interest Earnings</u>						
Interest Income	31-341-000	500	618	500	500	500
	Total:	500	618	500	500	500
<u>Grants</u>						
Transportation Grants	31-390-000	455,680		51,160		737,160
Grant Income (H2O, CDBG)	31-390-010	200,000	238,939	950,000		1,060,000
Sanitary Sewer Rehabilitation	31-390-100	200,000		150,000		97,124
CDBG HC Ramps	31-390-110	200,000		200,000	220,167	
Playground Grant	31-390-120	-				
EOC Generator Grant	31-390-200	60,000		60,000		
	Total:	1,115,680	238,939	1,411,160	220,167	1,894,284
<u>Interfund Operating Transfers</u>						
Transfer from General Fund	31-392-010	20,000		79,010	79,010	190,290
Transfer from Sewer Fund	31-392-080	-		22,500		15,000
Proceeds from Long Term Debt	31-393-010	-	-	-	-	-
	Total:	20,000	-	101,510	79,010	205,290
TOTAL REVENUE		1,136,180	239,557	1,513,170	299,677	2,100,074
<u>EXPENDITURES:</u>						
<u>Public Safety</u>						
EOC Generator Grant	31-415-740	60,000		60,000		
	Total:	60,000				
<u>Public Works - Sanitation</u>						
Sanitary Sewer Rehabilitation	31-429-364	200,000		172,500		111,693
	Total:	200,000		232,500	-	111,693
<u>Public Works - Highways, Roads & Streets</u>						
Engineering/inspection	31-430-310	140,000	9,795	81,000		81,000
H2O Grants	31-430-650	200,000				
Community Development Grants	31-430-727			162,900		260,000
Borough Hall Grants	31-430-728			800,000		800,000
DCED, DCNR grants	31-430-729		192,631	51,160		

Jenkintown Borough
2026 Budget: Fund 31 Capital Projects

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2025 Budget	2025 Year End Projection	2026 Budget
Borough Match	31-430-730	188,100		30,000		190,290
Public Safety Grants	31-430-731					
Playground Grant	31-430-740					
Transportation Grants	31-430-750	455,680	44,718			691,160
CDBG HC Ramps	31-435-372	150,000		200,000	200,000	
	Total:	1,133,780	247,144	1,325,060	200,000	2,022,450
<u>Parking Facilities</u>						
Building	31-445-710	-				
Demolition & Construction	31-445-730	-				
	Total:	-				
<u>Culture Recreation</u>						
Police Car	31-450-130	-				
Emergency Generator	31-450-160	-				
Public Art	31-450-200	-				
	Total:	-				
TOTAL EXPENDITURES		1,393,780	247,144	1,557,560	200,000	2,134,143
BEGINNING FUND BALANCE		9,450	38,132	44,391	44,391	44,391
PLUS REVENUE		1,136,180	239,557	1,513,170	299,677	2,100,074
LESS EXPENDITURES		(1,393,780)	(247,144)	(1,557,560)	(200,000)	(2,134,143)
ENDING FUND BALANCE		(248,150)	30,545	1	144,068	10,322
FUND BALANCE AS A PERCENTAGE OF REVENUE		-21.8%	12.8%	0.0%	48.1%	0.5%

Jenkintown Borough
2026 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		230,493	230,663	102,484	153,535	160,105
<u>REVENUES:</u>						
<u>Interest Earnings</u>						
Interest Income	35-341-000	886	3,470	1,200	2,149	1,500
	Total:	886	3,470	1,200	2,149	1,500
<u>State Shared Revenue & Entitlement</u>						
State Funding	35-355-050	116,384	120,004	116,864	119,389	117,000
	Total:	116,384	120,004	116,864	119,389	117,000
<u>Interfund Operating Transfers</u>						
Transfer from General Fund	35-392-010	-	-	-	-	-
	Total:	-	-	-	-	-
<u>Proceeds of General Long-Term Debt</u>						
2015 GON Liquid Fuel Loan	35-393-120	-	-	-	-	-
	Total:	-	-	-	-	-
TOTAL REVENUES		117,270	123,474	118,064	121,538	118,500
<u>EXPENDITURES:</u>						
<u>General Expense</u>						
General Expense	35-400-200	1,000	1,617	1,000	1,000	-
	Total:	1,000	1,617	1,000	1,000	-
<u>Major Equipment Purchase</u>						
Major Equipment Purchase	35-430-740	-	-	-	-	-
	Total:	-	-	-	-	-
<u>Snow Removal</u>						
Snow Removal	35-432-200	22,000	-	22,000	22,000	22,000
	Total:	22,000	-	22,000	22,000	22,000
<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>						

Jenkintown Borough
2026 Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2023 Budget	2023 Year End Projection	2025 Budget	2025 Year End Projection	2026 Budget
Major Road Construction	35-439-610	200,000	150,000	100,000	60,000	70,000
	Total:	200,000	150,000	100,000	60,000	70,000
Debt Principal						
2015 GON Liquid Fuel Loan Principal	35-471-200	26,780	26,728	27,655	26,427	24,191
	Total:	26,780	26,728	27,655	26,427	24,191
Debt Interest						
2015 GON Liquid Fuel Loan Interest	35-472-200	3,254	3,306	2,379	5,541	5,843
	Total:	3,254	3,306	2,379	5,541	5,843
TOTAL EXPENDITURES		253,034	181,651	153,034	114,968	122,034
BEGINNING FUND BALANCE						
		230,663	230,663	102,484	153,535	160,105
PLUS REVENUE						
		117,270	123,474	118,064	121,538	118,500
LESS EXPENDITURES						
		(253,034)	(181,651)	(153,034)	(114,968)	(122,034)
ENDING FUND BALANCE						
		94,899	172,486	67,514	160,105	156,571
FUND BALANCE AS A PERCENTAGE OF REVENUE		80.9%	139.7%	57.2%	131.7%	132.1%

Jenkintown Borough
2026 Budget: Fund 60 Police Pension

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		6,703,832	6,711,517	7,427,366
<u>REVENUES:</u>				
<u>Investment Earnings</u>				
Interest Income	60-341-000	1,000	2,169	1,000
Dividend Income	60-341-010	50,000	107,172	50,000
Gain/(Loss) on sale of investments	60-341-015	25,000	514,351	25,000
Foreign tax withheld	60-341-016	-	-	-
	Total:	76,000	623,692	76,000
<u>State Funding</u>				
State Funding	60-355-050	186,492	182,510	186,492
	Total:	186,492	182,510	186,492
<u>Miscellaneous</u>				
Cont GF	60-389-100	120,000	103,159	120,000
Employee contributions	60-389-200	72,071	120,372	72,071
	Total:	192,071	223,531	192,071
	TOTAL REVENUES	454,563	1,029,734	454,563
<u>EXPENDITURES:</u>				
<u>Employee Pension</u>				
Investment Fees	60-470-061	38,541	30,698	35,000
	Total:	38,541	30,698	35,000
<u>Miscellaneous</u>				
Direct Payments	60-489-100	328,110	278,775	328,110
Admin Exp	60-489-990	10,552	4,411	10,552
	Total:	338,662	283,186	338,662
	TOTAL EXPENDITURES	377,203	313,884	373,662
	BEGINNING FUND BALANCE	6,703,832	6,711,517	7,427,366
	PLUS REVENUE	454,563	1,029,734	454,563
	LESS EXPENDITURES	(377,203)	(313,884)	(373,662)
	ENDING FUND BALANCE	6,781,192	7,427,366	7,508,268

Jenkintown Borough
2026 Budget: Fund 60 Police Pension

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
FUND BALANCE AS A PERCENTAGE OF REVENUE		1491.8%	721.3%	1651.8%

Jenkintown Borough
2026 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		1,375,671	1,381,070	1,544,518
<u>REVENUES:</u>				
<u>Investment Earnings</u>				
Interest Income	65-341-000	250	653	250
Dividend Income	65-341-010	5,500	23,814	5,500
Gain/Loss on sale of investments	65-341-015	5,000	111,143	5,000
Foreign tax withheld	65-341-016			
	Total:	10,750	135,610	10,750
<u>State Funding</u>				
State Funding	65-355-050	55,500	30,792	64,200
	Total:	55,500	30,792	64,200
<u>Miscellaneous</u>				
Contributions from Gen. Fund	65-389-100	30,000	17,404	30,000
Employee contributions	65-389-200	25,056	20,688	28,468
	Total:	55,056	38,092	58,468
	TOTAL REVENUES	121,306	204,494	133,418
<u>EXPENDITURES:</u>				
<u>Employee Pension</u>				
Investment Fees	65-470-061	3,000	6,478	3,000
	Total:	3,000	6,478	3,000
<u>Miscellaneous</u>				
Direct Payments	65-489-100	34,012	34,043	34,012
Admin Exp	65-489-990	10,000	525	10,000
	Total:	44,012	34,568	44,012
	TOTAL EXPENDITURES	47,012	41,046	47,012
	BEGINNING FUND BALANCE	1,375,671	1,381,070	1,544,518
	PLUS REVENUE	121,306	204,494	133,418
	LESS EXPENDITURES	(47,012)	(41,046)	(47,012)

Jenkintown Borough
2026 Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
ENDING FUND BALANCE		1,449,966	1,544,518	1,630,924
FUND BALANCE AS A PERCENTAGE OF REVENUE		1195.3%	755.3%	1222.4%

Jenkintown Borough
2026 Budget: Fund 95 Police Donation

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
Beginning Fund Balance		1,411	1,412	0
<u>REVENUES:</u>				
<u>Interest Earnings</u>				
Interest Income	95-341-000	5	18	0
	Total:	5	18	0
<u>Miscellaneous</u>				
Police Donation	95-390-006			0
	Total:	-		0
				0
TOTAL REVENUES		5	18	0
<u>EXPENDITURES:</u>				
<u>Police</u>				
General Expenses	95-410-122	-	1,428	0
Police K9 Equipment	95-410-125	-		0
	Total:	-	1,428	0
				0
TOTAL EXPENDITURES		-	1,428	0
				0
BEGINNING FUND BALANCE		1,411	1,411	0
PLUS REVENUE		5	18	0
LESS EXPENDITURES		-	(1,428)	0
				0
ENDING FUND BALANCE		1,416	1	0
FUND BALANCE AS A PERCENTAGE OF REVENUE		87.5%	0	0

Jenkintown Borough
2026 Budget: Fund 96 EAC

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
-------------	-----------------------	-------------	--------------------------	-------------

Beginning Fund Balance		(355)	148	115
------------------------	--	-------	-----	-----

REVENUES:

Interest Earnings

Interest Income	96-341-000	1	2	1
	Total:	1	2	1

Miscellaneous

Contributions	96-390-001	1,500	85	75
	Total:	1,500	85	75

TOTAL REVENUES		1,501	87	76
-----------------------	--	--------------	-----------	-----------

EXPENDITURES:

XXXX

General Expenses-eac	96-401-000	1,500	120	
	Total:	1,500	120	-

TOTAL EXPENDITURES		1,500	120	-
---------------------------	--	--------------	------------	---

BEGINNING FUND BALANCE		(355)	148	115
PLUS REVENUE		1,501	87	76
LESS EXPENDITURES		(1,500)	(120)	-
ENDING FUND BALANCE		(354)	115	191

FUND BALANCE AS A PERCENTAGE OF REVENUE		-23.6%	132.6%	251.0%
--	--	--------	--------	--------