

Jenkintown Borough

2014 Preliminary Budget

<u>REVENUE</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Yearend Projection</u>	<u>2015 Budget</u>	<u>Increase/(Decrease) from 2014 Budget</u>	<u>%Change from 2014 Budget</u>
01 General Fund	3,319,333	3,789,078	4,192,105	3,568,710	3,972,639	3,719,003	150,293	4.21%
02 Street Lighting Tax Fund	60,682	59,632	58,844	57,518	57,168	57,945	427	0.74%
03 Fire Protection Fund	130,290	129,135	127,990	125,428	124,460	138,907	13,479	10.75%
04 Fire Equipment Reserve	43,225	86,272	86,910	162,889	164,153	85,028	(77,861)	-47.80%
05 Library Fund	244,297	242,221	249,861	232,267	233,971	235,244	2,977	1.28%
08 Sewer Fund	594,257	430,202	451,159	430,650	416,084	463,000	32,350	7.51%
09 Solid Waste Collection Fund	320,006	225,971	234,993	288,740	264,285	296,350	7,610	2.64%
18 Street Tax Fund	78,372	77,758	263,243	122,604	122,984	173,734	51,130	41.70%
20 Debt Service Fund	-	-	-	244,255	241,515	244,811	556	0.23%
31 Capital Projects Fund	(625,707)	1,050,288	1,908,208	327,695	268,214	120,500	(207,195)	-63.23%
35 Highway/Liquid Fuels Tax Fund	81,209	81,226	79,904	76,869	86,022	91,713	14,844	19.31%
50 Fireman's Relief Fund	63,417	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.87%
60 Police Pension Fund	394,952	260,465	462,001	202,000	483,413	255,795	53,795	26.63%
65 Non-Uniformed Pension Fund	84,810	84,425	144,314	63,348	92,667	63,177	(171)	-0.27%
95 Police Donations	1,225	2,050	2,646	500	33,017	2,020	1,520	304.00%
TOTAL ALL FUNDS	4,790,367	6,554,592	8,302,349	5,941,053	6,598,172	5,982,225	41,173	0.69%
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Yearend Projection	2015 Budget	Increase/(Decrease) from 2014 Budget	%Change from 2014 Budget
01 General Fund	3,312,720	2,887,337	3,867,078	3,822,876	3,770,589	4,067,937	245,061	6.41%
02 Street Lighting Tax Fund	78,070	76,917	69,870	61,525	56,251	59,220	(2,305)	-3.75%
03 Fire Protection Fund	133,488	121,154	127,730	229,057	227,094	155,070	(73,987)	-32.30%
04 Fire Apparatus Fund	33,120	151,188	18,122	451,964	-	-	(451,964)	-100.00%
05 Library Fund	262,763	241,897	244,794	235,767	235,498	235,204	(563)	-0.24%
08 Sewer Fund	461,278	644,184	240,592	676,270	547,521	481,446	(194,824)	-28.81%
09 Solid Waste Collection Fund	276,110	280,882	269,329	288,740	297,725	325,394	36,654	12.69%
18 Street Tax Fund	101,524	174,127	174,769	145,058	148,241	174,084	29,026	20.01%
20 Debt Service Fund	-	-	-	244,255	243,119	243,977	(278)	-0.11%
31 Capital Projects Fund	269,605	982,186	1,314,590	397,695	125,925	290,000	(107,695)	-27.08%
35 Highway/Liquid Fuels Tax Fund	36,145	16,052	209,763	105,000	108,897	86,950	(18,050)	-17.19%
50 Fireman's Relief Fund	63,417	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.87%
60 Police Pension Fund	201,029	202,452	202,100	202,000	202,121	202,173	173	0.09%
65 Non-Uniformed Pension Fund	53,388	60,647	78,021	77,700	36,833	40,700	(37,000)	-47.62%
95 Police Donations	2,697	638	1,114	500	12,354	2,000	1,500	300.00%
TOTAL ALL FUNDS	5,285,353	5,875,532	6,858,046	6,975,987	6,049,748	6,399,155	(576,832)	-8.27%
EXCESS/DEFICIT REVENUE OVER EXPENDITURES	(494,986)	679,060	1,444,303	(1,034,934)	548,424	(416,930)		

Jenkintown Borough
2015 Final Budget: Fund 01-General

Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		(459,203)	410,654	735,681	735,681	937,730	202,049	27.5%
<u>REVENUES:</u>								
<u>Real Property Taxes</u>								
Real Estate-Current	01-301-010	1,455,305	1,437,387	1,257,361	1,261,403	1,259,758	2,397	0.2%
Real Estate-Prior	01-301-020	6,519	9,390	6,000	3,662	4,000	(2,000)	-33.3%
Real Estate-Delinquent	01-301-030	26,901	35,815	20,000	43,000	25,000	5,000	25.0%
	Total:	1,488,725	1,482,592	1,283,361	1,308,065	1,288,758	5,397	0.4%
<u>Act 511 Taxes</u>								
Local Services Tax	01-310-000	88,513	113,542	85,000	134,282	120,000	35,000	41.2%
Per Capita Taxes-Current	01-310-010	21,040	18,670	19,000	17,020	18,000	(1,000)	-5.3%
Per Capita Taxes-Prior Year	01-310-020	60	-	-	-	-	-	#DIV/0!
Real Estate Transfer Tax	01-310-100	92,330	83,225	65,000	75,905	65,000	-	0.0%
Mercantile Taxes	01-310-300	122,764	127,159	115,000	158,737	130,000	15,000	13.0%
Earned Income Tax-non-resident	01-310-700	51,849	301,341	240,000	261,314	270,000	30,000	12.5%
Business Privilege Taxes	01-310-800	973,085	1,183,579	950,000	1,103,250	975,000	25,000	2.6%
Rental Licenses	01-310-900	3,795	4,500	3,500	4,175	4,000	500	14.3%
	Total:	1,353,435	1,832,016	1,477,500	1,754,683	1,582,000	104,500	7.1%
<u>Licenses & Permits</u>								
Liquor Licenses	01-320-010	1,450	1,450	1,550	1,050	1,450	(100)	-6.5%
Building Permits	01-320-020	50,645	30,517	25,000	37,192	27,000	2,000	8.0%
Plumbing Permits	01-320-030	9,234	7,525	6,000	6,085	5,000	(1,000)	-16.7%
Street Encr. Permits	01-320-040	3,498	8,600	3,000	23,415	3,000	-	0.0%
Zoning/Land Development	01-320-050	4,303	4,890	3,000	5,085	3,500	500	16.7%
Parking Permits	01-320-070	3,470	1,970	2,500	8,375	5,000	2,500	100.0%
PA State Permit	01-320-080	1,507	1,116	1,000	888	1,000	-	0.0%
Other Licenses/Permits	01-320-100	17,536	30,680	30,000	20,744	25,000	(5,000)	-16.7%
Cable TV Fees	01-320-120	70,580	73,685	70,000	78,123	78,000	8,000	11.4%

Jenkintown Borough
2015 Final Budget: Fund 01-General

Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Tree Permits	01-320-150	2,105	75	-	25	50	50	#DIV/0!
	Total:	164,327	160,507	142,050	180,982	149,000	6,950	4.9%
<u>Fines & Forfeits</u>								
Vehicle Code D.J.	01-330-010	43,988	26,836	33,000	23,453	25,000	(8,000)	-24.2%
Parking/Borough	01-330-020	32,087	31,943	30,000	33,740	30,000	-	0.0%
Non-Traffic Fines	01-330-030	1,281	14,854	5,000	17,446	10,000	5,000	100.0%
Share State Police	01-330-040	-	2,046	1,000	1,976	1,500	500	50.0%
	Total:	77,356	75,678	69,000	76,615	66,500	(2,500)	-3.6%
<u>Interest, Rents & Royalties</u>								
Interest Income	01-341-000	559	1,053	-	1,401	1,000	1,000	#DIV/0!
Property Rent	01-342-000	1,100	12,350	15,600	15,600	15,600	-	0.0%
	Total:	1,659	13,403	15,600	17,001	16,600	1,000	6.4%
<u>Intergovernmental Revenues</u>								
Snow Contract State	01-354-050	1,415	1,442	1,200	1,407	1,467	267	22.3%
PUC Realty Tax	01-355-010	3,013	4,289	4,200	4,937	4,600	400	9.5%
State Funding	01-355-050	110,859	124,299	124,299	127,798	127,798	3,499	2.8%
	Total:	119,658	130,030	129,699	134,142	133,865	4,166	3.2%
<u>Public Safety</u>								
Reports/Copies	01-362-011	3,827	4,080	2,500	3,750	3,000	500	20.0%
	Total:	3,827	4,080	2,500	3,750	3,000	500	20.0%
<u>Highway & Streets</u>								
Parking Meter	01-363-200	70,969	69,816	55,000	90,000	80,000	25,000	45.5%
	Total:	70,969	69,816	55,000	90,000	80,000	25,000	45.5%
<u>Miscellaneous</u>								
Civil Service Exam Fees	01-389-010	-	1,350	-	-	-		
Crossing Guard Refunds	01-389-020	22,551	13,746	15,000	13,672	17,280	2,280	15.2%

Jenkintown Borough
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Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Police OT reimbursement	01-389-025	10,650	9,805	7,500	7,743	7,500	-	0.0%
Rec Board Revenue	01-389-029	-	-	-	2,914	3,000	3,000	#DIV/0!
Other Receipts	01-389-030	9,173	12,683	5,000	7,663	5,000	-	0.0%
Refund of PY	01-389-031	13	-	-	476	-	-	#DIV/0!
Liquid Fuel Tax Refund	01-389-032	-	-	-	-	-	-	#DIV/0!
Insurance Recoveries	01-389-060	521	8,999	-	8,432	-	-	#DIV/0!
	Total:	42,908	46,584	27,500	40,900	32,780	5,280	19.2%
<u>Interfund Operating Transfers</u>								
Street Light	01-392-020	12,000	-	-	-	-	-	#DIV/0!
Sewer Rent	01-392-080	10,000	10,000	10,000	10,000	10,000	-	0.0%
Solid Waste	01-392-090	40,000	22,400	23,500	23,500	23,500	-	0.0%
Transfer from capital reserve	01-392-300	-	-	-	-	-	-	#DIV/0!
Street Tax	01-392-910	45,000	12,000	-	-	-	-	#DIV/0!
	Total:	107,000	44,400	33,500	33,500	33,500	-	0.0%
<u>Other Financing Sources</u>								
Proceeds from Lease	01-393-300	26,212	-	-	-	-	-	#DIV/0!
Proceeds from Tran	01-394-100	333,000	333,000	333,000	333,000	333,000	-	0.0%
	Total:	359,212	333,000	333,000	333,000	333,000	-	0.0%
TOTAL REVENUES		3,789,078	4,192,105	3,568,710	3,972,639	3,719,003	150,293	4.2%
<u>EXPENDITURES:</u>								
<u>Legislative Body</u>								
Overtime	01-400-080	-	69	250	1,240	250	-	0.0%
Salary Staff	01-400-090	137,011	139,891	110,902	110,855	109,670	(1,232)	-1.1%
Salary PT Staff	01-400-091	15,680	-	-	-	12,480	12,480	#DIV/0!
Materials/Supplies	01-400-100	5,285	4,327	4,500	4,383	4,500	-	0.0%
General Expenses	01-400-200	10,049	4,581	4,500	6,891	5,000	500	11.1%
Advertising	01-400-210	5,767	6,939	6,000	5,260	5,000	(1,000)	-16.7%

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Printing	01-400-211	4,935	2,838	4,000	2,252	3,000	(1,000)	-25.0%
Postage	01-400-212	5,027	5,194	5,000	5,085	4,500	(500)	-10.0%
Insurance/Bonding	01-400-220	-	1,332	900	440	900	-	0.0%
Accounting & Auditing Services	01-400-280	55,545	40,995	45,000	41,640	50,000	5,000	11.1%
Legal Services	01-400-290	104,293	203,615	125,000	112,175	115,000	(10,000)	-8.0%
Telephone expense	01-400-300	8,060	9,169	8,000	10,693	8,000	-	0.0%
Payroll Service	01-400-310	2,436	3,161	2,900	2,972	2,900	-	0.0%
Maintenance/Repair	01-400-400	-	460	500	10	500	-	0.0%
Equipment Purchase/lease	01-400-700	655	162	800	1,062	1,000	200	25.0%
Trainings, Conferences, Dues	01-400-750	-	5,690	6,000	7,560	6,000	-	0.0%
Codification	01-400-800	3,162	5,124	4,000	9,172	4,000	-	0.0%
	Total:	357,906	433,548	328,252	321,690	332,700	4,448	1.4%
Executive								
Salary-Manager	01-401-060	85,000	93,495	85,000	85,000	90,000	5,000	5.9%
	Total:	85,000	93,495	85,000	85,000	90,000	5,000	5.9%
Tax Collection								
Salary Tax Collector	01-403-020	10,697	11,125	11,125	11,120	11,125	-	0.0%
Materials & Supplies	01-403-100	24	-	500	483	700	200	40.0%
Tax Forms	01-403-200	-	-	200	1,398	550	350	175.0%
Postage	01-403-210	-	-	700	1,917	900	200	28.6%
Tax Collectors Bond	01-403-220	-	-	200	1,222	-	(200)	-100.0%
Local Enabling Tax Collection Fee	01-403-310	24,781	31,793	32,000	38,408	38,000	6,000	18.8%
	Total:	35,503	42,918	44,725	54,548	51,275	6,550	14.6%
Information Technology								
Equipment and Supplies	01-407-100	-	650	500	483	500	-	0.0%
Maint and Support	01-407-110	-	5,270	7,200	7,000	7,500	300	4.2%
Software	01-407-200	-	765	1,000	1,000	22,750	21,750	2175.0%
Website	01-407-210	-	158	200	187	5,200	5,000	2500.0%
	Total:	-	6,843	8,900	8,670	35,950	27,050	303.9%

Jenkintown Borough
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Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Building & Plants								
Materials & Supplies	01-409-100	1,035	332	500	700	200	(300)	-60.0%
Utilities	01-409-110	19,867	21,307	22,000	25,000	24,000	2,000	9.1%
Real Estate Taxes	01-409-120	7,434	7,388	7,500	7,556	7,700	200	2.7%
Contract Service	01-409-300	12,156	31,456	500	1,077	700	200	40.0%
Maintenance/Repairs	01-409-400	9,344	4,590	7,000	8,562	9,000	2,000	28.6%
Janitorial Service	01-409-450	4,396	6,253	1,000	973	500	(500)	-50.0%
Equipment Purchase	01-409-700	2,286	3,026	4,000	2,964	9,000	5,000	125.0%
	Total:	56,518	74,352	42,500	46,832	51,100	8,600	20.2%
Police								
Chief	01-410-010	81,618	83,249	85,747	85,747	89,147	3,400	4.0%
Sergeants	01-410-020	317,654	295,601	326,947	321,522	335,935	8,988	2.7%
Legal-Labor Counsel	01-410-029	10,325	11,428	5,000	7,478	5,000	-	0.0%
Patrolmen	01-410-030	438,573	463,061	617,602	578,386	588,293	(29,309)	-4.7%
Crossing Guards	01-410-040	27,858	27,667	32,560	26,994	34,560	2,000	6.1%
Parking Enforcement	01-410-050	27,698	28,349	31,088	27,913	30,451	(637)	-2.0%
Part-time Patrolmen	01-410-060	92,127	89,794	60,000	63,207	60,000	-	0.0%
Clerk	01-410-070	33,987	34,674	35,707	34,674	36,421	714	2.0%
Overtime	01-410-080	38,190	40,907	37,000	47,253	47,000	10,000	27.0%
OIC	01-410-081	5,098	7,038	8,500	10,776	8,500	-	0.0%
Materials/Supplies	01-410-100	-	-	-	246	300	300	#DIV/0!
Uniforms	01-410-120	6,216	10,171	12,000	13,052	13,000	1,000	8.3%
Range Equipment/Supplies	01-410-121	1,697	5,337	5,000	5,475	5,000	-	0.0%
General Expenses	01-410-122	9,345	7,839	10,000	10,036	10,000	-	0.0%
Training	01-410-123	3,838	4,092	4,000	4,123	4,000	-	0.0%
Equipment Repair/Maint	01-410-124	5,184	4,869	5,368	4,900	5,368	-	0.0%
Police Equipment Purchase	01-410-125	6,114	8,545	9,000	9,101	9,000	-	0.0%
Radio Expense	01-410-126	7,074	7,838	8,500	7,097	8,500	-	0.0%
Maint/Repairs-Vehicles	01-410-127	19,516	15,062	15,000	15,402	12,000	(3,000)	-20.0%
Operating Expense	01-410-128	39,291	32,641	35,000	33,311	35,000	-	0.0%

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New Patrol Vehicle	01-410-130	29,604	-	-	-	40,000	40,000	#DIV/0!
PD Tech Grant 2011	01-410-131	(778)	-	-	-	-	-	#DIV/0!
Technology	01-410-140	-	14,482	6,000	6,000	14,450	8,450	140.8%
Contract Option	01-410-181	3,968	40,570	41,000	40,715	41,000	-	0.0%
Longevity	01-410-182	14,500	14,000	15,000	15,000	13,000	(2,000)	-13.3%
Re-Accreditation	01-410-183	3,000	1,660	5,000	4,409	2,500	(2,500)	-50.0%
	Total:	1,221,698	1,248,874	1,411,019	1,372,817	1,448,426	37,407	2.7%
Planning & Zoning								
Salary - Director of Code/PW	01-414-010	-	-	50,000	54,000	56,000	6,000	12.0%
Permit Refunds	01-414-020	371	215	200	346	300	100	50.0%
State Fees for Permits	01-414-021	1,212	1,028	900	888	1,000	100	11.1%
Materials/Supplies	01-414-100	778	447	500	500	500	-	0.0%
Engineering	01-414-240	3,064	-	1,000	1,000	1,000	-	0.0%
Court Recorder	01-414-250	1,863	709	2,000	1,200	1,200	(800)	-40.0%
Legal-ZHB	01-414-290	37,805	8,761	5,500	1,809	3,000	(2,500)	-45.5%
Legal Zoning & Planning	01-414-300	-	21,703	10,000	4,000	6,000	(4,000)	-40.0%
Contract Services	01-414-400	1,950	-	2,400	2,400	14,000	11,600	483.3%
Code Enforcement Training	01-414-403	1,472	1,877	1,500	1,500	1,500	-	0.0%
Planning Commission	01-414-900	840	-	250	-	250	-	0.0%
	Total:	49,354	34,740	74,250	67,643	84,750	10,500	14.1%
Health								
Pest Control	01-421-410	200	200	200	200	200	-	0.0%
	Total:	200	200	200	200	200	-	0.0%
Leaf Disposal								
Leaf Disposal	01-427-370	12,000	12,000	12,000	12,000	12,000	-	0.0%
	Total:	12,000	12,000	12,000	12,000	12,000	-	0.0%
Public Works								
Salary-Street Crew	01-430-010	147,204	162,005	125,341	122,899	146,661	21,320	17.0%

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Overtime	01-430-020	9,755	14,672	15,000	10,515	8,000	(7,000)	-46.7%
Part-time Employee	01-430-030	2,771	777	4,500	8,815	8,760	4,260	94.7%
Materials/Supplies	01-430-200	10,745	12,292	12,000	8,000	8,000	(4,000)	-33.3%
General expenses	01-430-210	266	1,295	2,000	1,500	2,000	-	0.0%
Engineering	01-430-310	52,740	37,397	20,000	17,325	12,000	(8,000)	-40.0%
Radio System	01-430-320	-	300	200	336	500	300	150.0%
Equipment Maint/Repair	01-430-400	9,887	8,602	10,000	7,000	8,000	(2,000)	-20.0%
Uniforms	01-430-440	1,344	3,301	2,000	2,000	2,000	-	0.0%
Training DPW	01-430-450	-	794	1,500	1,973	1,500	-	0.0%
Vehicle Operation	01-430-500	19,194	19,944	20,000	23,206	21,000	1,000	5.0%
Equipment Purchase	01-430-700	2,673	8,416	9,000	6,449	9,000	-	0.0%
Trees	01-430-840	-	-	500	500	1,000	500	100.0%
	Total:	256,578	269,796	222,041	210,518	228,421	6,380	2.9%
Traffic Signals & Street Signs								
Traffic Signal Maint	01-433-200	22,650	16,257	20,000	15,000	12,000	(8,000)	-40.0%
Traffic Signal Elec.	01-433-210	6,388	6,423	7,300	5,150	5,400	(1,900)	-26.0%
	Total:	29,039	22,680	27,300	20,150	17,400	(9,900)	-36.3%
Parking Facilities								
Parking Lot Rental	01-445-200	3,415	-	-	-	-	-	#DIV/0!
Parking Meter and Lot Maint	01-445-210	5,483	8,978	6,000	7,600	20,000	14,000	233.3%
JCA Funding	01-445-220	5,267	-	-	-	5,000	5,000	#DIV/0!
Town Square Project	01-445-230	2,230	1,074	2,000	1,479	2,000	-	0.0%
	Total:	16,394	10,051	8,000	9,079	27,000	19,000	237.5%
Recreation								
Recreation Active (JYA)	01-452-220	6,500	6,500	7,500	7,500	7,500	-	0.0%
Recreation Board Programs	01-452-230	1,246	1,583	1,500	2,300	1,500	-	0.0%
Community Playground	01-452-300	-	887	1,500	1,500	1,500	-	0.0%
	Total:	7,746	8,970	10,500	11,300	10,500	-	0.0%

Jenkintown Borough
2015 Final Budget: Fund 01-General

Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
<u>Civil/Military Celebrations</u>								
Civil Service	01-457-200	-	98	1,900	1,928	500	(1,400)	-73.7%
	Total:	-	98	1,900	1,928	500	(1,400)	-73.7%
<u>Civic Celebrations</u>								
Civic Activities	01-459-100	300	1,328	-	-	500	500	#DIV/0!
	Total:	300	1,328	-	-	500	500	#DIV/0!
<u>Debt Principal</u>								
Capital Lease Principal	01-471-350	3,581	4,949	5,161	5,139	5,381	220	4.3%
Tran Principal	01-471-600	-	666,000	333,000	333,000	333,000	-	0.0%
	Total:	3,581	670,949	338,161	338,139	338,381	220	0.1%
<u>Debt Interest</u>								
Capital Lease Interest	01-472-350	783	870	640	680	417	(223)	-34.8%
Tran Interest	01-472-600	-	18,445	9,160	6,290	6,300	(2,860)	-31.2%
	Total:	783	19,314	9,800	6,970	6,717	(3,083)	-31.5%
<u>Employer Paid Benefits</u>								
PD Pension Excess Ben Refund	01-483-000	7,732	-	-	-	-	-	#DIV/0!
Employee Pension	01-483-010	694	-	-	-	-	-	#DIV/0!
Unemployment Comp	01-485-100	22,413	19,992	21,861	21,533	22,000	139	0.6%
Local Taxes	01-485-101	498	-	-	-	-	-	#DIV/0!
	Total:	31,337	19,992	21,861	21,533	22,000	139	0.6%
<u>Insurance</u>								
Package Policy	01-486-200	45,999	51,751	59,000	60,865	70,073	11,073	18.8%
Workman's Comp	01-486-210	57,481	71,146	68,500	70,620	76,720	8,220	12.0%
Vehicle	01-486-220	599	-	-	-	-	-	#DIV/0!
	Total:	104,079	122,897	127,500	131,485	146,793	19,293	15.1%
<u>Employees Benefits</u>								

Jenkintown Borough
2015 Final Budget: Fund 01-General

Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Social Security	01-487-000	56,708	54,391	59,724	62,603	65,501	5,777	9.7%
Hosp/Major Medical - Uniform	01-487-030	256,248	180,200	233,100	203,220	218,441	(14,659)	-6.3%
Hosp/Major Medical - Non-uniform	01-487-031	-	88,544	115,000	125,178	137,821	22,821	19.8%
Health Savings Account	01-487-035	36,693	11,093	16,900	22,295	16,900	-	0.0%
Life Insurance/AD&D	01-487-040	12,890	14,251	15,600	19,631	20,400	4,800	30.8%
Dental	01-487-080	19,668	16,578	20,100	19,811	21,812	1,712	8.5%
Administrative Charges	01-487-110	14	-	-	-	-	-	#DIV/0!
Longevity Non-Uniform	01-487-182	2,500	1,500	2,500	2,500	4,000	1,500	60.0%
	Total:	384,720	366,557	462,924	455,238	484,875	21,951	4.7%
Reserve								
Reserve	01-489-000	9,342	-	31,481	17,000	40,000	8,519	27.1%
Contingencies	01-489-300	-	47,940	240,000	250,000	240,000	-	0.0%
Hiway Theatre Funding	01-489-301	16,353	10,000	5,000	5,000	5,000	-	0.0%
EAC	01-489-312	-	-	1,000	1,000	2,500	1,500	150.0%
Human Relations Commission	01-489-450	-	-	2,500		2,500	-	0.0%
First Responders donation	01-489-500	-	-	1,500	1,500	1,500	-	0.0%
	Total:	25,696	57,940	281,481	274,500	291,500	10,019	3.6%
ACT 511 Expenditures								
Mercantile Tax Collected-Sch	01-491-300	58,527	63,580	57,500	78,119	65,000	7,500	13.0%
Refunds of Prior Year Act 511	01-491-440	-	5,605	28,025	28,023	4,000	(24,025)	-85.7%
	Total:	58,527	69,184	85,525	106,142	69,000	(16,525)	-19.3%
Operating Transfers								
Police Pension MMO	01-492-010	119,251	120,191	124,608	124,608	154,029	29,421	23.6%
Transfer to street tax	01-492-018	-	35,000	47,000	47,000	100,000	53,000	112.8%
Non Uniform MMO	01-492-020	61,156	65,166	47,429	42,599	40,324	(7,105)	-15.0%
Transfer to Fire Protection	01-492-030	-	-	-	-	13,596	13,596	#DIV/0!
Transfer to capital projects	01-492-031	-	59,995	-	-	10,000	10,000	#DIV/0!
	Total:	180,407	280,352	219,037	214,207	317,949	98,912	45.2%

Jenkintown Borough
2015 Final Budget: Fund 01-General

Description	Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
TOTAL EXPENDITURES		2,919,222	3,867,078	3,822,876	3,770,589	4,067,937	245,061	6.4%
BEGINNING FUND BALANCE		(459,203)	410,654	735,681	735,681	937,730	202,049	27.5%
PLUS REVENUE		3,789,078	4,192,105	3,568,710	3,972,639	3,719,003	150,293	4.2%
LESS EXPENDITURES		(2,919,222)	(3,867,078)	(3,822,876)	(3,770,589)	(4,067,937)	(245,061)	6.4%
ENDING FUND BALANCE		410,654	735,681	481,515	937,730	588,796	107,281	22.3%

Jenkintown Borough
2015 Final Budget: Fund 02-Street Light

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference		
Beginning Fund Balance		90,401	73,116	62,090	62,090	63,007	917	1.5%	
<u>REVENUES:</u>									
Real Property Taxes									
Real Estate-Current	02-301-010	57,527	56,874	56,068	55,450	56,175	107	0.2%	
Real Estate-Prior	02-301-020	302	371	250	142	200	(50)	-20.0%	
Real Estate-Delinquent	02-301-030	1,726	1,526	1,200	1,510	1,500	300	25.0%	
	Total:	59,556	58,771	57,518	57,102	57,875	357	0.6%	
Interest Earnings									
Interest Income	02-341-000	76	72	-	66	70	70	#DIV/0!	
	Total:	76	72	-	66	70	70	#DIV/0!	
TOTAL REVENUES		59,632	58,844	57,518	57,168	57,945	427	0.7%	
<u>EXPENDITURES:</u>									
Street Lighting									
Street Lighting	02-434-300	55,490	62,445	55,000	49,000	48,000	(7,000)	-12.7%	
Jenkintown Sign	02-434-310	201	162	225	210	220	(5)	-2.2%	
Streetscape Lights	02-434-400	538	-	500	500	500	-	0.0%	
Leedom St Park Electric	02-434-401	1,702	1,269	1,300	1,358	1,300	-	0.0%	
	02-434-450	6,987	5,994	4,500	5,183	9,200	4,700	104.4%	
	Total:	64,917	69,870	61,525	56,251	59,220	(2,305)	-3.7%	
Operating Transfers									
Transfer to General Fund	02-492-010	12,000	-	-	-	-	-	#DIV/0!	
	Total:	12,000	-	-	-	-	-	#DIV/0!	

Jenkintown Borough
2015 Final Budget: Fund 02-Street Light

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
TOTAL EXPENDITURES		76,917	69,870	61,525	56,251	59,220	(2,305)	-3.7%
BEGINNING FUND BALANCE		90,401	73,116	62,090	62,090	63,007	917	1.5%
PLUS REVENUE		59,632	58,844	57,518	57,168	57,945	427	0.7%
LESS EXPENDITURES		(76,917)	(69,870)	(61,525)	(56,251)	(59,220)	2,305	-3.7%
ENDING FUND BALANCE		73,116	62,090	58,083	63,007	61,732	3,649	6.3%

Jenkintown Borough
2015 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget
Beginning Fund Balance		111,657	119,637	119,897	119,897	17,263
<u>REVENUES:</u>						
<u>Real Property Taxes</u>						
Real Estate-Current	03-301-010	125,309	123,764	122,128	120,800	122,361
Real Estate-Prior	03-301-020	658	809	700	310	400
Real Estate-Delinquent	03-301-030	3,039	3,289	2,500	3,300	2,500
	Total:	129,006	127,862	125,328	124,410	125,261
<u>Interest Earnings</u>						
Interest Income	03-341-000	129	128	100	50	50
	Total:	129	128	100	50	50
<u>Interfund Operating Transfers</u>						
Transfer from General Fund	03-392-010	-	-	-	-	13,596
	Total:	-	-	-	-	13,596
		129,135	127,990	125,428	124,460	138,907
<u>EXPENDITURES:</u>						
<u>Fire Department</u>						
Hydrant Rental	03-411-140	22,422	22,422	22,422	22,271	22,500
Fire Police	03-411-203	2,036	2,983	3,000	4,000	4,425
Vehicle Maintenance	03-411-371	-	4,626	4,200	5,646	6,000
Insurance	03-411-380	-	20,006	20,000	20,147	21,000
Contribution Pioneer	03-411-900	41,858	30,921	40,675	38,770	48,815
Contribution Independent	03-411-950	44,556	43,505	49,890	47,390	50,330
	Total:	110,871	124,463	140,187	138,224	153,070

Jenkintown Borough
2015 Final Budget: Fund 03-Fire Protection

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget
Miscellaneous						
Contingencies	03-480-800	10,283	3,267	10,000	10,000	2,000
	Total:	10,283	3,267	10,000	10,000	2,000
Operating Transfers						
Transfer to Fire Apparatus	03-492-710	-	-	78,870	78,870	-
	Total:	-	-	78,870	78,870	-
TOTAL EXPENDITURES		121,154	127,730	229,057	227,094	155,070
BEGINNING FUND BALANCE		111,657	119,637	119,897	119,897	17,263
PLUS REVENUE		129,135	127,990	125,428	124,460	138,907
LESS EXPENDITURES		(121,154)	(127,730)	(229,057)	(227,094)	(155,070)
ENDING FUND BALANCE		119,637	119,897	16,268	17,263	1,100

Jenkintown Borough
2015 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget
Beginning Fund Balance		284,694	219,778	288,565	288,565	452,718
<u>REVENUES:</u>						
<u>Real Property Taxes</u>						
Real Estate-Current	04-301-010	85,439	84,390	83,269	82,379	83,428
Real Estate-Prior	04-301-020	224	551	250	211	200
Real Estate-Delinquent	04-301-030	416	1,711	500	2,267	1,000
	Total:	86,078	86,652	84,019	84,857	84,628
<u>Interest Earnings</u>						
Interest Income	04-341-000	193	258	-	426	400
	Total:	193	258	-	426	400
<u>Interfund Operating Transfers</u>						
Transfer fire tax	04-392-000	-	-	78,870	78,870	-
	Total:	-	-	78,870	78,870	-
TOTAL REVENUES		86,272	86,910	162,889	164,153	85,028
<u>EXPENDITURES:</u>						
<u>Capital Purchase</u>						
Fire Apparatus	04-411-740	-	-	-	-	-
	Total:	-	-	-	-	-
<u>Reserve</u>						
Reserve	04-434-700	151,188	18,122	451,964	-	-
	Total:	151,188	18,122	451,964	-	-

Jenkintown Borough
2015 Final Budget: Fund 04 Fire Apparatus

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget
TOTAL EXPENDITURES		151,188	18,122	451,964	-	-
BEGINNING FUND BALANCE		284,694	219,778	288,565	288,565	452,718
PLUS REVENUE		86,272	86,910	162,889	164,153	85,028
LESS EXPENDITURES		(151,188)	(18,122)	(451,964)	-	-
ENDING FUND BALANCE		219,778	288,565	(510)	452,718	537,746

Jenkintown Borough
2015 Final Budget: Fund 05 Library

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		1,169	1,493	6,559	6,559	5,033	(1,527)	-23.3%
<u>REVENUES:</u>								
<u>Real Property Taxes</u>								
Real Estate-Current	05-301-010	235,237	232,344	229,267	227,089	229,704	437	0.2%
Real Estate-Prior	05-301-020	1,234	1,518	1,000	582	1,000	-	0.0%
Real Estate-Delinquent	05-301-030	5,734	6,184	2,000	6,260	4,500	2,500	125.0%
	Total:	242,205	240,046	232,267	233,931	235,204	2,937	1.3%
<u>Interest Earnings</u>								
Interest Income	05-341-000	16	40	-	40	40	40	#DIV/0!
	Total:	16	40	-	40	40	40	#DIV/0!
<u>State Capital & Operating Grant</u>								
Library Grant	05-354-070	-	9,775	-	-	-	-	#DIV/0!
	Total:	-	9,775	-	-	-	-	#DIV/0!
		242,221	249,861	232,267	233,971	235,244	2,977	1.3%
<u>EXPENDITURES:</u>								
<u>Libraries</u>								
Contribution to Library	05-456-500	241,897	244,794	232,267	231,998	231,704	(563)	-0.2%
Reserve	05-456-550	-	-	3,500	3,500	3,500	-	0.0%
	Total:	241,897	244,794	235,767	235,498	235,204	(563)	-0.2%
TOTAL EXPENDITURES		241,897	244,794	235,767	235,498	235,204	(563)	-0.2%

Jenkintown Borough
2015 Final Budget: Fund 05 Library

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
BEGINNING FUND BALANCE		1,169	1,493	6,559	6,559	5,033	(1,527)	-23.3%
PLUS REVENUE		242,221	249,861	232,267	233,971	235,244	2,977	1.3%
LESS EXPENDITURES		(241,897)	(244,794)	(235,767)	(235,498)	(235,204)	563	-0.2%
ENDING FUND BALANCE		1,493	6,559	3,059	5,033	5,073	2,013	65.8%

Jenkintown Borough
2015 Final Budget: Fund 08 Sewer

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		268,485	54,503	265,070	265,070	133,632	(131,437)	-49.6%
<u>REVENUES:</u>								
<u>Interest Earnings</u>								
Interest Income	08-341-000	173	235	150	282	200	50	33.3%
	Total:	173	235	150	282	200	50	33.3%
<u>Charges for Sanitation Services</u>								
Sewer Rents	08-364-001	340,109	344,972	340,000	329,000	380,800	40,800	12.0%
Prior Sewer Fees	08-364-002	9,446	24,561	10,500	17,446	12,000	1,500	14.3%
Abington Twp	08-364-003	80,474	81,392	80,000	69,356	70,000	(10,000)	-12.5%
	Total:	430,029	450,924	430,500	415,801	462,800	32,300	7.5%
TOTAL REVENUES		430,202	451,159	430,650	416,084	463,000	32,350	7.5%
<u>EXPENDITURES:</u>								
<u>Sanitation Expenditures</u>								
Materials and supplies	08-429-200	1,147	717	3,150	2,117	2,000	(1,150)	-36.5%
Engineering	08-429-210	5,560	3,348	25,000	7,800	34,000	9,000	36.0%
Maintenance	08-429-220	6,610	5,423	6,000	5,000	6,000	-	0.0%
Sewer Treatment	08-429-230	394,279	217,811	240,000	234,251	260,000	20,000	8.3%
Software Maintenance	08-429-252	-	-	-	-	2,046	2,046	#DIV/0!
Legal Fees	08-429-310	-	-	-	-	8,000	8,000	#DIV/0!
Utilities	08-429-360	-	-	-	-	400	400	#DIV/0!
TV Inspection	08-429-700	-	2,000	3,500	2,000	2,500	(1,000)	-28.6%
Sewer Construction	08-429-750	-	-	347,589	280,000	120,000	(227,589)	-65.5%
	Total:	407,596	229,298	625,239	531,168	434,946	(190,293)	-30.4%

Jenkintown Borough
2015 Final Budget: Fund 08 Sewer

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Reserve								
Reserve	08-480-100	31,000	-	-	-	-		
Act 537 Plan Fee	08-480-120	38,717	-	4,781	4,781	-	(4,781)	-100.0%
Sewer Billing	08-480-150	785	1,294	1,250	1,572	1,500	250	20.0%
	Total:	70,502	1,294	6,031	6,353	1,500	(4,531)	-75.1%
Adm Expenses								
Adm Exp GF Transfer	08-481-000	10,000	10,000	10,000	10,000	10,000	-	0.0%
Phila Adm Costs to Borough	08-481-001	156,087	-	35,000	-	35,000	-	0.0%
	Total:	166,087	10,000	45,000	10,000	45,000	-	0.0%
TOTAL EXPENDITURES		644,184	240,592	676,270	547,521	481,446	(194,824)	-28.8%
BEGINNING FUND BALANCE								
		268,485	54,503	265,070	265,070	133,632	(131,437)	-49.6%
PLUS REVENUE								
		430,202	451,159	430,650	416,084	463,000	32,350	7.5%
LESS EXPENDITURES								
		(644,184)	(240,592)	(676,270)	(547,521)	(481,446)	194,824	-28.8%
ENDING FUND BALANCE								
		54,503	265,070	19,450	133,632	115,186	95,737	492.2%

Jenkintown Borough
2015 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		181,167	126,256	91,919	91,919	58,479	(33,441)	-36.4%
REVENUES:								
Interest Earnings								
Interest Income	09-341-000	155	115	100	102	100	-	0.0%
	Total:	155	115	100	102	100	-	0.0%
State Capital and Operating Grants								
DEP Act 101 Sec 902 Recycling Grant	09-354-000	-	-	3,000	3,000	-	(3,000)	-100.0%
	Total:	-	-	3,000	3,000	-	(3,000)	-100.0%
Solid Waste Collection								
Collection Fees	09-360-000	90,039	161,963	128,540	128,000	155,000	26,460	20.6%
Yearly Payments	09-360-001	71,005	-	100,000	86,220	85,000	(15,000)	-15.0%
Advanced Payments	09-360-002	5,137	-	4,500	5,840	5,000	500	11.1%
Penalties	09-360-010	5,336	13,638	7,000	5,202	5,500	(1,500)	-21.4%
	09-360-021	38,467	33,800	25,000	15,169	25,000	-	0.0%
Special Pick Up Fees	09-360-031	11,962	7,798	7,000	6,611	7,000	-	0.0%
Administrative Charges	09-360-040	453	1,140	600	900	750	150	25.0%
	Total:	222,399	218,339	272,640	247,942	283,250	10,610	3.9%
Leaf Bags								
Leaf Bag Sales	09-383-100	3,418	2,517	3,000	2,696	3,000	-	0.0%
	Total:	3,418	2,517	3,000	2,696	3,000	-	0.0%
Other Revenues								
DEP Act 101 Sec 904-Recycling Grant	09-390-900	-	14,022	10,000	10,545	10,000	-	0.0%
	Total:	-	14,022	10,000	10,545	10,000	-	0.0%

Jenkintown Borough
2015 Final Budget: Fund 09 Solid Waste

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
TOTAL REVENUES		225,971	234,993	288,740	264,285	296,350	7,610	2.6%
<u>EXPENDITURES:</u>								
Leaf Disposal								
Software Maintenance	09-427-252	-	-	-	-	1,944	1,944	#DIV/0!
General Expense	09-427-300	-	132	250	772	250	-	0.0%
Printing	09-427-310	1,922	552	1,000	1,611	1,000	-	0.0%
Postage	09-427-320	1,158	989	1,500	2,009	1,500	-	0.0%
Leaf Disposal	09-427-370	3,840	540	3,840	3,586	3,500	(340)	-8.9%
Legal/court fees	09-427-400	783	-	8,650	12,150	10,000	1,350	15.6%
Contracted Services	09-427-450	160,160	164,844	170,000	170,097	175,100	5,100	3.0%
Tipping Fees	09-427-501	73,020	79,872	80,000	84,000	108,600	28,600	35.8%
	Total:	240,882	246,929	265,240	274,225	301,894	36,654	13.8%
Adm Expenses								
Adm Exp GF Transfer	09-481-000	40,000	22,400	23,500	23,500	23,500	-	0.0%
	Total:	40,000	22,400	23,500	23,500	23,500	-	0.0%
TOTAL EXPENDITURES		280,882	269,329	288,740	297,725	325,394	36,654	12.7%
BEGINNING FUND BALANCE		181,167	126,256	91,919	91,919	58,479	(33,441)	-36.4%
PLUS REVENUE		225,971	234,993	288,740	264,285	296,350	7,610	2.6%
LESS EXPENDITURES		(280,882)	(269,329)	(288,740)	(297,725)	(325,394)	(36,654)	12.7%
ENDING FUND BALANCE		126,256	91,919	91,919	58,479	29,435	(62,485)	-68.0%

Jenkintown Borough
2015 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		78,497	(17,871)	70,602	70,602	45,345	(25,257)	-35.8%
<u>REVENUES:</u>								
Real Property Taxes								
Real Estate-Current	18-301-010	75,470	74,488	73,554	73,703	73,694	140	0.2%
Real Estate-Prior	18-301-020	395	487	350	187		(350)	-100.0%
Real Estate-Delinquent	18-301-030	1,831	1,981	1,700	2,001		(1,700)	-100.0%
	Total:	77,697	76,956	75,604	75,891	73,694	(1,910)	-2.5%
Interest Earnings								
Interest Income	18-341-000	62	75	-	93	40	40	#DIV/0!
	Total:	62	75	-	93	40	40	#DIV/0!
Other Revenue								
Other Receipts	18-389-030	-	80,212	-	-	-	-	#DIV/0!
	Total:	-	80,212	-	-	-	-	#DIV/0!
Interfund Operating Transfers								
Transfer from General Fund	18-392-001	-	35,000	47,000	47,000	100,000	53,000	112.8%
Transfer from Capital Projects	18-392-031	-	71,000	-	-	-	-	#DIV/0!
	Total:	-	106,000	47,000	47,000	100,000	53,000	112.8%
TOTAL REVENUES		77,758	263,243	122,604	122,984	173,734	51,130	41.7%
<u>EXPENDITURES:</u>								
Highways								
Engineering	18-439-240	4,831	2,202	3,000	3,000	30,000	27,000	900.0%

Jenkintown Borough
2015 Final Budget: Fund 18 Street Tax

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference		
Trees, Curbs, Sidewalks	18-439-300	-	19,534	22,000	23,639	25,000	3,000	13.6%	
Other Construction	18-439-330	-	1,189	2,000	5,450	2,000	-	0.0%	
TV Inspection-storm sewer	18-439-350	-	-	2,974	974	2,000	(974)	-32.8%	
Equipment	18-439-400	44,084	44,084	44,084	44,084	44,084	-	0.0%	
Maintenance/Repairs	18-439-500	-	11	1,000	1,094	1,000	-	0.0%	
Capital Construction	18-439-600	80,212	95,750	70,000	70,000	70,000	-	0.0%	
	Total:	129,127	162,769	145,058	148,241	174,084	29,026	20.0%	
Operating Transfers									
Transfer to General Fund	18-492-030	45,000	12,000	-	-	-	-	#DIV/0!	
	Total:	45,000	12,000	-	-	-	-	#DIV/0!	
TOTAL EXPENDITURES									
		174,127	174,769	145,058	148,241	174,084	29,026	20.0%	
BEGINNING FUND BALANCE									
		78,497	(17,871)	70,602	70,602	45,345	(25,257)	-35.8%	
PLUS REVENUE									
		77,758	263,243	122,604	122,984	173,734	51,130	41.7%	
LESS EXPENDITURES									
		(174,127)	(174,769)	(145,058)	(148,241)	(174,084)	(29,026)	20.0%	
ENDING FUND BALANCE									
		(17,871)	70,602	48,148	45,345	44,995	(3,153)	-6.5%	

Jenkintown Borough
2015 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		-	-	-	-	(1,603)	(1,603)	#DIV/0!
<u>REVENUES:</u>								
Real Property Taxes								
Real Estate-Current	20-301-010	-	-	244,255	241,366	244,721	466	0.2%
Real Estate-Prior	20-301-020	-	-	-	-	-	-	#DIV/0!
Real Estate-Delinquent	20-301-030	-	-	-	-	-	-	#DIV/0!
	Total:	-	-	244,255	241,366	244,721	466	0.2%
Interest Earnings								
Interest Income	20-341-000	-	-	-	150	90	90	#DIV/0!
	Total:	-	-	-	150	90	90	#DIV/0!
TOTAL REVENUES		-	-	244,255	241,515	244,811	556	0.2%
<u>EXPENDITURES:</u>								
Debt Principal								
Debt Principal	20-471-000	-	-	139,000	139,000	146,000	7,000	5.0%
	Total:	-	-	139,000	139,000	146,000	7,000	5.0%
Debt Interest								
Debt Interest	20-472-200	-	-	105,255	104,119	97,977	(7,278)	-6.9%
	Total:	-	-	105,255	104,119	97,977	(7,278)	-6.9%
TOTAL EXPENDITURES		-	-	244,255	243,119	243,977	(278)	-0.1%

Jenkintown Borough
2015 Final Budget: Fund 20 Debt Service

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
BEGINNING FUND BALANCE		-	-	-	-	(1,603)	(1,603)	#DIV/0!
PLUS REVENUE		-	-	244,255	241,515	244,811	556	0.23%
LESS EXPENDITURES		-	-	(244,255)	(243,119)	(243,977)	278	-0.11%
ENDING FUND BALANCE		-	-	-	(1,603)	(769)	(769)	#DIV/0!

Jenkintown Borough
2015 Final Budget: Fund 31 Capital Projects

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		(174,487)	(106,385)	487,232	487,232	629,521	142,289	29.2%
<u>REVENUES:</u>								
<u>Interest Earnings</u>								
Interest Income	31-341-100	172	544	-	519	500	500	#DIV/0!
	Total:	172	544	-	519	500	500	#DIV/0!
<u>Grants</u>								
Transportation Grants	31-390-000	-	-	-	-	90,000	90,000	#DIV/0!
Grant Income (H2O, CDBG)	31-390-010	1,037,316	1,724,669	267,695	267,695		(267,695)	-100.0%
Public Art Grant	31-390-100	-	-	-	-		-	#DIV/0!
MontCo Hiway Sign Grant	31-390-110	10,790					-	#DIV/0!
Playground Grant	31-390-120	-	-	-	-	20,000	20,000	#DIV/0!
EOC Generator Grant	31-390-200	-	-	60,000	-		(60,000)	-100.0%
	Total:	1,048,107	1,724,669	327,695	267,695	110,000	(217,695)	-66.4%
<u>Interfund Operating Transfers</u>								
Transfer from General Fund	31-392-010	2,010	59,995			10,000	10,000	#DIV/0!
Proceeds from Long Term Debt	31-393-010	-	123,000	-	-	-	-	#DIV/0!
	Total:	2,010	182,995	-	-	10,000	10,000	#DIV/0!
		1,050,288	1,908,208	327,695	268,214	120,500	(207,195)	-63.2%
<u>EXPENDITURES:</u>								
<u>Public Works</u>								
Engineering/inspection	31-430-310	27,629	57,187	32,000	30,834	25,000	(7,000)	-21.9%
H2O and CDBG Grants	31-430-650	16,635	908,391	225,000	65,000	60,000	(165,000)	-73.3%

Jenkintown Borough
2015 Final Budget: Fund 31 Capital Projects

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Municipal Retaining Wall	31-430-729	540,945	7,168	53,200	16,791	60,000	6,800	12.8%
Borough Match	31-430-730	26,033	-	13,300	13,300	35,000	21,700	163.2%
Playground Grant	31-430-740	-	-	-	-	20,000	20,000	#DIV/0!
Transportation Grants	31-430-750	-	-	-	-	90,000	90,000	#DIV/0!
	Total:	611,243	972,746	323,500	125,925	290,000	(33,500)	-10.4%
Parking Facilities								
Building	31-445-710	-	6,508	500			(500)	-100.0%
Demolition & Construction	31-445-730	-	-	13,695			(13,695)	-100.0%
	Total:	-	6,508	14,195	-	-	(14,195)	-100.0%
Culture Recreation								
Police Car	31-450-130	-	39,943	-	-	-	-	#DIV/0!
Emergency Generator	31-450-160	-	-	60,000	-	-	(60,000)	-100.0%
Public Art	31-450-200	-	-	-	-	-	-	#DIV/0!
	Total:	-	39,943	60,000	-	-	(60,000)	-100.0%
Debt								
Debt Principal	31-471-200	257,400	111,000	-	-	-	-	#DIV/0!
Debt Interest	31-472-000	111,258	110,363	-	-	-	-	#DIV/0!
Reserve	31-489-000	35	3,030	-	-	-	-	#DIV/0!
Operating Transfers	31-492-018	2,250	71,000	-	-	-	-	#DIV/0!
	Total:	370,943	295,393	-	-	-	-	#DIV/0!
TOTAL EXPENDITURES		982,186	1,314,590	397,695	125,925	290,000	(107,695)	-27.1%
BEGINNING FUND BALANCE		(174,487)	(106,385)	487,232	487,232	629,521	142,289	29.2%
PLUS REVENUE		1,050,288	1,908,208	327,695	268,214	120,500	(207,195)	-63.23%
LESS EXPENDITURES		(982,186)	(1,314,590)	(397,695)	(125,925)	(290,000)	107,695	-27.1%

Jenkintown Borough
2015 Final Budget: Fund 31 Capital Projects

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
ENDING FUND BALANCE		(106,385)	487,232	417,232	629,521	460,021	42,789	10.3%

Jenkintown Borough
2015 Final Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		124,070	189,244	59,386	59,386	36,511	(22,875)	-38.5%
<u>REVENUES:</u>								
<u>Interest Earnings</u>								
Interest Income	35-341-000	177	162	100	78	80	(20)	-20.0%
	Total:	177	162	100	78	80	(20)	-20.0%
<u>State Shared Revenue & Entitlement</u>								
State Funding	35-355-050	81,049	79,742	76,769	85,944	91,633	14,864	19.4%
	Total:	81,049	79,742	76,769	85,944	91,633	14,864	19.4%
	TOTAL REVENUES	81,226	79,904	76,869	86,022	91,713	14,844	19.3%
<u>EXPENDITURES:</u>								
<u>Snow Removal</u>								
Snow Removal	35-432-200	15,989	25,281	30,000	39,136	31,000	1,000	3.3%
	Total:	15,989	25,281	30,000	39,136	31,000	1,000	3.3%
<u>Traffic Signals & Street Signs</u>								
Traffic Signal	35-433-220	63	-	2,000	2,719	950	(1,050)	-52.5%
	Total:	63	-	2,000	2,719	950	(1,050)	-52.5%
<u>Major Road Construction</u>								
Major Road Construction	35-438-610	-	182,832	50,000	50,000	44,000	(6,000)	-12.0%
	Total:	-	182,832	50,000	50,000	44,000	(6,000)	-12.0%
<u>Maintenance and Repairs</u>								
Maintenance/Repairs	35-439-500	-	1,649	3,000	244	1,000	(2,000)	-66.7%

Jenkintown Borough
2015 Final Budget: Fund 35 State Liquid Fuels

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Equipment Purchase	35-439-700	-	-	20,000	16,798	10,000	(10,000)	-50.0%
	Total:	-	1,649	23,000	17,042	11,000	(12,000)	-52.2%
TOTAL EXPENDITURES		16,052	209,763	105,000	108,897	86,950	(18,050)	-17.2%
BEGINNING FUND BALANCE		124,070	189,244	59,386	59,386	36,511	(22,875)	-38.5%
PLUS REVENUE		81,226	79,904	76,869	86,022	91,713	14,844	19.3%
LESS EXPENDITURES		(16,052)	(209,763)	(105,000)	(108,897)	(86,950)	18,050	-17.2%
ENDING FUND BALANCE		189,244	59,386	31,255	36,511	41,273	10,019	32.1%

Jenkintown Borough
2015 Final Budget: Fund 50 Fireman's Relief

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		-	-	-	-	-	-	#DIV/0!
<u>REVENUES:</u>								
State Shared Revenue & Entitlement								
State Funding	50-355-050	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
	Total:	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
TOTAL REVENUES		35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
<u>EXPENDITURES:</u>								
Fireman's fund								
Firemen's Fund	50-483-000	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
	Total:	35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
TOTAL EXPENDITURES		35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
BEGINNING FUND BALANCE		-	-	-	-	-	-	#DIV/0!
PLUS REVENUE		35,869	40,173	37,580	37,580	35,000	(2,580)	-6.9%
LESS EXPENDITURES		(35,869)	(40,173)	(37,580)	(37,580)	(35,000)	2,580	-6.9%
ENDING FUND BALANCE		-	-	-	-	-	-	#DIV/0!

Jenkintown Borough
2015 Final Budget: Police Pension (Fund 60)

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		3,278,980	3,336,993	3,596,895	3,596,895	3,878,187	281,292	7.8%
<u>REVENUES:</u>								
<u>Investment Earnings</u>								
Interest Income	60-341-000	17,382	13,951	13,000	8,400	8,000	(5,000)	-38.5%
Dividend Income	60-341-010	62,515	64,694	45,000	48,000	45,000	-	0.0%
Gain/Loss on sale of investments	60-341-015	19,201	219,780	(32,108)	255,704	25,000	57,108	-177.9%
Foreign tax withheld	60-341-016	(28)	(186)	-	(163)	-	-	#DIV/0!
	Total:	99,070	298,239	25,892	311,941	78,000	52,108	201.3%
<u>State Funding</u>								
State Funding	60-355-050	77,674	85,456	85,456	85,199	85,199	(257)	-0.3%
	Total:	77,674	85,456	85,456	85,199	85,199	(257)	-0.3%
<u>Miscellaneous</u>								
Cont GF	60-389-100	40,577	34,735	39,152	39,152	39,152	-	0.0%
Employee contributions	60-389-200	43,145	43,571	51,500	47,121	53,444	1,944	3.8%
	Total:	83,721	78,306	90,652	86,273	92,596	1,944	2.1%
TOTAL REVENUES		260,465	462,001	202,000	483,413	255,795	53,795	26.6%
<u>EXPENDITURES:</u>								
<u>Employee Pension</u>								
Investment Fees	60-470-061	20,999	22,567	22,000	22,088	22,000	-	0.0%
	Total:	20,999	22,567	22,000	22,088	22,000	-	0.0%
<u>Miscellaneous</u>								
Direct Payments	60-489-100	175,173	175,173	175,000	175,173	175,173	173	0.1%

Jenkintown Borough
2015 Final Budget: Police Pension (Fund 60)

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Admin Exp	60-489-990	6,280	4,360	5,000	4,860	5,000	-	0.0%
	Total:	181,453	179,533	180,000	180,033	180,173	173	0.1%
TOTAL EXPENDITURES		202,452	202,100	202,000	202,121	202,173	173	0.1%
BEGINNING FUND BALANCE		3,278,980	3,336,993	3,596,895	3,596,895	3,878,187	281,292	7.8%
PLUS REVENUE		260,465	462,001	202,000	483,413	255,795	53,795	26.63%
LESS EXPENDITURES		(202,452)	(202,100)	(202,000)	(202,121)	(202,173)	(173)	0.09%
ENDING FUND BALANCE		3,336,993	3,596,895	3,596,895	3,878,187	3,931,808	334,914	9.3%

Jenkintown Borough
2015 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		379,362	403,140	469,433	469,433	525,267	55,834	11.9%
<u>REVENUES:</u>								
<u>Investment Earnings</u>								
Interest Income	65-341-000	6	11	-	10	10	10	#DIV/0!
Dividend Income	65-341-010	6,387	6,070	3,000	6,163	5,000	2,000	66.7%
Gain/Loss on sale of investments	65-341-015	2,626	61,005	-	7,819	5,000	5,000	#DIV/0!
Foreign tax withheld	65-341-016	-	-	-	-	-	-	#DIV/0!
	Total:	9,019	67,087	3,000	13,992	10,010	7,010	233.7%
<u>State Funding</u>								
State Funding	65-355-050	33,185	38,843	38,843	38,843	38,843	-	0.0%
	Total:	33,185	38,843	38,843	38,843	38,843	-	0.0%
<u>Miscellaneous</u>								
Cont G/F	65-389-100	29,665	26,323	8,586	26,942	40,324	5,738	66.8%
Employee contributions	65-389-200	12,556	12,061	12,919	12,890	14,324	1,405	10.9%
	Total:	42,221	38,383	21,505	39,832	14,324	(7,181)	-33.4%
TOTAL REVENUES		84,425	144,314	63,348	92,667	63,177	(171)	-0.3%
<u>EXPENDITURES:</u>								
<u>Employee Pension</u>								
Investment Fees	65-470-061	2,396	2,730	2,200	257	2,200	-	0.0%
	Total:	2,396	2,730	2,200	257	2,200	-	0.0%
<u>Miscellaneous</u>								
Direct Payments	65-489-100	53,552	71,021	71,000	34,086	34,000	(37,000)	-52.1%

Jenkintown Borough
2015 Final Budget: Fund 65 Non Uniform Pension

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Admin Exp	65-489-990	4,700	4,270	4,500	2,490	4,500	-	0.0%
	Total:	58,252	75,291	75,500	36,576	38,500	(37,000)	-49.0%
TOTAL EXPENDITURES		60,647	78,021	77,700	36,833	40,700	(37,000)	-47.6%
BEGINNING FUND BALANCE		379,362	403,140	469,433	469,433	525,267	55,834	11.9%
PLUS REVENUE		84,425	144,314	63,348	92,667	63,177	(171)	-0.3%
LESS EXPENDITURES		(60,647)	(78,021)	(77,700)	(36,833)	(40,700)	37,000	-47.6%
ENDING FUND BALANCE		403,140	469,433	455,081	525,267	547,744	92,663	20.4%

Jenkintown Borough
2015 Final Budget: Fund 95 Police Donation

Description	Budget Account Number	2012 Actual	2013 Actual	2014 Budget	2014 Year End Projection	2015 Budget	Difference	
Beginning Fund Balance		(927)	484	2,016	2,016	22,679	20,663	1025.2%
<u>REVENUES:</u>								
<u>Interest Earnings</u>								
Interest Income	95-341-000	0	1	-	17	20	20	#DIV/0!
	Total:	0	1	-	17	20	20	#DIV/0!
<u>Miscellaneous</u>								
Police Donation	95-390-006	2,050	2,645	500	33,000	2,000	1,500	300.0%
	Total:	2,050	2,645	500	33,000	2,000	1,500	300.0%
TOTAL REVENUES		2,050	2,646	500	33,017	2,020	1,520	304.0%
<u>EXPENDITURES:</u>								
<u>Police</u>								
General Expenses	95-410-122	-	1,114	500	12,354	2,000	1,500	300.0%
Police Equipment Purchase	95-410-125	638	-	-	-	-	-	#DIV/0!
	Total:	638	1,114	500	12,354	2,000	1,500	300.0%
TOTAL EXPENDITURES		638	1,114	500	12,354	2,000	1,500	300.0%
BEGINNING FUND BALANCE		(927)	484	2,016	2,016	22,679	20,663	1025.2%
PLUS REVENUE		2,050	2,646	500	33,017	2,020	1,520	304.0%
LESS EXPENDITURES		(638)	(1,114)	(500)	(12,354)	(2,000)	(1,500)	300.0%
ENDING FUND BALANCE		484	2,016	2,016	22,679	22,699	20,683	1026.2%