



**JENKINTOWN BOROUGH COUNCIL
PUBLIC MEETING**

Wednesday, December 10th, 2025

6:30 P.M.

700 Summit Avenue, Jenkintown Pennsylvania

(Also - Live Streamed via ZOOM)

DRAFT AGENDA

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Approval of Council and Committee Meeting Minutes

Councilor D. Ballard

5. Approval of Payrolls in the amount of \$116,355.44 and invoices totaling \$114,437.19

Councilor D. Ballard

6. Public Comment

Reports

7. Engineer's Report

Khal Hassan P.E., Pennoni

8. Public Works Department

Foreman K. (Jim) Riggins

9. Solicitor's Report

Solicitor P. Hitchens

10. Mayor's Report

Mayor G. Lerman

11. Police Chief's Report

Chief of Police T. Scott

12. Manager's Report

Borough Manager G. Locke

ORDER OF BUSINESS

- 1. 2026 Borough Budget – Approval of the 2026 Borough Budget as Publicly Advertised**
President J. Conners
Motion: to approve the 2026 Borough Budget as publicly advertised and presented.
- 2. 2026 Public Meeting Schedule**
President J. Conners
Motion: I make a motion to adopt and advertise the 2026 Council, Committee and Commission meeting schedule as presented.
- 3. Resolution 2025-24 – Keystone Grant Library Facilities**
President J. Conners
Motion: to approve submittal of the Keystone Grant Application for Master Planning Services for the Library in the amount of \$82,500.
- 4. Ordinance 2025-4, Ch. 172 Vehicles & Traffic**
Vice President C. Soltysiak
Motion: to approve Ordinance 2025-4 as publicly advertised making minor language revisions and the addition of guest passes in permit parking areas to Chapter 172 Vehicles and Traffic.
- 5. Police Department Policies**
Vice President C. Soltysiak
Motion: to approve the following Police Department Policies as presented.
- 6. Resolution #2025 – 25, 2026 Tax Levy**
Councilor D. Ballard
Motion: I make a motion to approve Resolution #2025 – 25, setting the tax levy for 2026.

General Fund 7.580 mills

Street Light Fund 0.202 mills

Fire Protection Fund 0.680 mills

Fire Apparatus 0.450 mills

Library Fund 1.000 mills

Ambulance Service Fund 0.050 mills

Street Tax Fund 0.265 mills

Debt Service Fund 1.110 mills

Total Tax Rate 11.337 mills

7. Resolution, Collection of Delinquent Accounts **Councilor D. Ballard**
Motion: to authorize Solicitor and Manager to prepare a Resolution, appointing Portnoff Law Associates, LTD for Collection of Delinquent Accounts.

8. Ordinance, Chapter 119 Authorized Collection Fees **Councilor D. Ballard**
Motion: to authorize Solicitor and Manager to prepare and advertise an Ordinance amending Chapter 119 relating to collection fees based on the proposal submitted by Portnoff Law Associates, LTD.

NEW BUSINESS AND DISCUSSION

ADJOURNMENT

Expenditures Register
GENERAL FUND
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
01	GENERAL FUND										
7175	16530	1	01407	110 APPLIED MICRO SYSTEMS LTD MAINT AND SUPPORT INV. 71177	71177		12/04/25	12/04/25	12/04/25	60201	1,138.24
7310	16539	1	01486	210 ARTHUR J GALLAGHER RISK MANAGEMENT SVCS WORKMAN'S COMP. INV. 5876271	5876271		12/04/25	12/04/25	12/04/25	60202	9,832.00
1430	16580	1	01407	111 AT&T MOBILITY CELLULAR SERVICE AND HOT SPOTS INV. 999848996X11242025			12/04/25	12/04/25	12/04/25	60203	80.31
177	16585	1	01407	100 C&C TECHNOLOGIES EQUIPMENT AND SUPPLIES INV. 10179	10179		12/04/25	12/04/25	12/04/25	60204	278.62
	16586	1	01407	100 EQUIPMENT AND SUPPLIES INV. 10168	10168		12/04/25	12/04/25	12/04/25	60204	1,112.20
7714	16538	1	01430	840 CASEYS LANDSCAPING & LAWN CARE TREES INV. 451	451		12/04/25	12/04/25	12/04/25	60205	500.00
1659	16563	1	01400	300 COMCAST TELEPHONE EXPENSE 8499 10 140 0041379_11.12.2025			12/04/25	12/04/25	12/04/25	60206	10.51
1659	16577	1	01407	112 COMCAST INTERNET 8499 10 140 0021116_11.22.2025			12/04/25	12/04/25	12/04/25	60207	23.18
6975	16546	1	01487	030 Delaware Valley Health Trust HOSP./MAJOR MEDICAL UNIFORM INV. 30613	30613		12/04/25	12/04/25	12/04/25	60210	15,175.55
	16546	2	01487	031 HOSP/Major Med Non Uniform INV. 30613	30613		12/04/25	12/04/25	12/04/25	60210	11,923.65
1589	16542	1	01400	210 Gannett Pennsylvania LocaliQ ADVERTISING INV. 0007422597	0007422597		12/04/25	12/04/25	12/04/25	60211	650.73
7853	16560	1	01489	312 JENNIFER POOLE-PENDERGRASS EAC			12/04/25	12/04/25	12/04/25	60213	138.43
7850	16561	1	01400	200 JOHN THOMAS GENERAL EXPENSES			12/04/25	12/04/25	12/04/25	60214	20.00
7219	16532	1	01400	290 KILKENNY LAW LLC LEGAL SERVICE INV. 18241	18241		12/04/25	12/04/25	12/04/25	60216	2,499.00
	16533	1	01400	290 LEGAL SERVICE INV. 18242	18242		12/04/25	12/04/25	12/04/25	60216	612.00
	16534	1	01414	243 Legal Fees Reimbursed - Escrow INV. 18243	18243		12/04/25	12/04/25	12/04/25	60216	408.00
840	16565	1	01410	120 McDONALD UNIFORM CO INC UNIFORMS INV. 254369	254369		12/04/25	12/04/25	12/04/25	60217	274.96
	16584	1	01410	120 UNIFORMS INV. 252356	252356		12/04/25	12/04/25	12/04/25	60217	319.97

Expenditures Register
 GENERAL FUND
 GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
7810				MINUTES SOLUTIONS INC							
	16540	1	01400 200	GENERAL EXPENSES INV-46059	INV-46059		12/04/25	12/04/25	12/04/25	60219	405.00
	16541	1	01400 200	GENERAL EXPENSES INV-45993	INV-45993		12/04/25	12/04/25	12/04/25	60219	370.00
	16556	1	01400 200	GENERAL EXPENSES INV-45829	INV-45829		12/04/25	12/04/25	12/04/25	60219	220.00
7365				MONTGOMERY COUNTY LAW LIBRARY							
	16547	1	01414 300	LEGAL ZONING AND PLANNING			12/04/25	12/04/25	12/04/25	60220	25.00
903				PA State Assoc of Boroughs							
	16550	1	01400 750	TRAINING, CONFERENCES, DUES			12/04/25	12/04/25	12/04/25	60221	40.00
	16582	1	01414 900	PLANNING COMMISSION INV. R73008	R73008		12/04/25	12/04/25	12/04/25	60221	25.00
1383				PECO							
	16569	1	01409 110	UTILITIES 9875139000_11.24.2025			12/04/25	12/04/25	12/04/25	60222	224.30
	16571	1	01409 110	UTILITIES 1168668000_11.26.2025			12/04/25	12/04/25	12/04/25	60222	589.28
	16573	1	01409 110	UTILITIES 9719898000_11.26.2025			12/04/25	12/04/25	12/04/25	60222	496.60
7851				PENNSYLVANIA MUNICIPAL LEAGUE							
	16576	1	01400 750	TRAINING, CONFERENCES, DUES INV-06991-H2KOR6	INV06991H2KOR6		12/04/25	12/04/25	12/04/25	60223	1,510.08
7823				Primo Brands Blue Triton Brands Inc							
	16566	1	01410 122	GENERAL EXPENSES INV. 05K8720092389	05K8720092389		12/04/25	12/04/25	12/04/25	60224	115.91
1772				PSMA							
	16548	1	01400 750	TRAINING, CONFERENCES, DUES			12/04/25	12/04/25	12/04/25	60225	70.00
7846				ROBERT HALF							
	16535	1	01400 090	SALARY STAFF INV. 65655088	65655088		12/04/25	12/04/25	12/04/25	60227	3,540.00
	16536	1	01400 090	SALARY STAFF INV. 65628302	65628302		12/04/25	12/04/25	12/04/25	60227	2,566.50
7021				SUBURBAN PROPANE-2751							
	16549	1	01430 500	VEHICLE OPERATION INV. 2751-619132	2751-619132		12/04/25	12/04/25	12/04/25	60228	865.46
7838				T-MOBILE							
	16564	1	01410 126	RADIO EXPENSE 209420518_12.01.2025			12/04/25	12/04/25	12/04/25	60229	186.00
7802				T2 SYSTEMS INC.							
	16583	1	01445 210	PARKING METER MAINT. INV. UPS00056705	UPS00056705		12/04/25	12/04/25	12/04/25	60230	215.50
7034				TD CARD SERVICES							
	16581	1	01400 200	GENERAL EXPENSES			12/04/25	12/04/25	12/04/25	60231	39.00
7407				THE DAVEY TREE EXPERT COMPANY							
	16575	1	01430 840	TREES INV. 920155261			12/04/25	12/04/25	12/04/25	60232	500.00

Expenditures Register
GENERAL FUND
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
1187				TOWNSHIP OF CHELTENHAM							
	16552	1	01410	128 OPERATING EXPENSE INV. 9038	9038		12/04/25	12/04/25	12/04/25	60233	1,480.02
7045				UPPER DUBLIN TOWNSHIP							
	16529	1	01414	402 Emergency Management / FM Training 2026 EMERGENCY DISASTER TRAINING			12/04/25	12/04/25	12/04/25	60235	900.00
1726				WAGEWORKS							
	16558	1	01487	035 HEALTH SAVINGS ACCOUNT INV8449213	INV8449213		12/04/25	12/04/25	12/04/25	60237	102.50
7831				Xerox IT Solutions Inc.							
	16543	1	01407	100 EQUIPMENT AND SUPPLIES INV. 01609656	01609656		12/04/25	12/04/25	12/04/25	60239	1,483.04

Expenditures Register
STREET LIGHTING TAX
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
02 STREET LIGHTING TAX											
1383				PECO							
	16570	1	02434	401 LEEDOM ST PARK ELECTRIC 2109211222_11.25.2025			12/04/25	12/04/25	12/04/25	60222	65.81
	16574	1	02434	401 LEEDOM ST PARK ELECTRIC 2187604000_11.26.2025			12/04/25	12/04/25	12/04/25	60222	257.16

Expenditures Register
FIRE PROTECTION TAX
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
03 FIRE PROTECTION TAX											
7322				KALER MOTOR COMPANY LLC							
	16551	1	03411 800	FIRE DEPARTMENT OPERATIONS INV. W 7802	W 7802		12/04/25	12/04/25	12/04/25	60215	225.00
	16553	1	03411 800	FIRE DEPARTMENT OPERATIONS INV. W 7807	W 7807		12/04/25	12/04/25	12/04/25	60215	225.00
	16554	1	03411 800	FIRE DEPARTMENT OPERATIONS INV. W 7803	W 7803		12/04/25	12/04/25	12/04/25	60215	225.00
	16555	1	03411 800	FIRE DEPARTMENT OPERATIONS INV. W 7808	W 7808		12/04/25	12/04/25	12/04/25	60215	225.00

Expenditures Register
SEWER
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
08 SEWER											
1383	16572	1	08429	360 PECO PUBLIC UTILITY SERVICES 0099014000_11.26.2025			12/04/25	12/04/25	12/04/25	60222	76.73
7825	16557	1	08429	252 WATERWORTH SOFTWARE MAINTENANCE INV-1924	INV-1924		12/04/25	12/04/25	12/04/25	60238	5,775.00

Expenditures Register
SOLID WASTE
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
09 SOLID WASTE											
253				CONSTRUCTION DEMOLITION RECYCLING							
	16579	1	09427	501 TIPPING FEES	088423		12/04/25	12/04/25	12/04/25	60209	211.50
				INV. 088423							
7646				HOUGH ASSOCIATES							
	16545	1	09427	400 LEGAL/COURT FEES	2025.03		12/04/25	12/04/25	12/04/25	60212	900.00
				INV. 2025.03							
7852				MID HARDWARE							
	16544	1	09427	370 LEAF DISPOSAL / ABINGTON	5246		12/04/25	12/04/25	12/04/25	60218	2,253.60
				INV. 5246							
7145				REPUBLIC SERVICES #320							
	16562	1	09427	450 CONTRACTED SERVICES	0320-004623357		12/04/25	12/04/25	12/04/25	60226	41,193.75
				INV. 0320-004623357							

Expenditures Register
STREET TAX
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
18	STREET TAX										
7087				TP TRAILERS INC							
	16531	1	18439	400 EQUIPMENT	490475		12/04/25	12/04/25	12/04/25	60234	530.74
				INV. 490475							

Expenditures Register
SINKING
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
20	SINKING										
7415				USbankcorpGovernment Leasing and Finance							
16528	1	20471	350	DEBT PRINCIPAL - POLICE VEHICLES INV. 567815253	567815253		12/04/25	12/04/25	12/04/25	60236	893.69
16528	2	20472	350	DEBT INTEREST - POLICE VEHICLES INV. 567815253	567815253		12/04/25	12/04/25	12/04/25	60236	193.39
16578	1	20471	350	DEBT PRINCIPAL - POLICE VEHICLES INV. 568855761	568855761		12/04/25	12/04/25	12/04/25	60236	975.00
16578	2	20472	350	DEBT INTEREST - POLICE VEHICLES INV. 568855761	568855761		12/04/25	12/04/25	12/04/25	60236	252.73

Expenditures Register
POLICE PENSION
GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
60 POLICE PENSION											
252				CONRAD SIEGEL ACTUARIES							
	16567	1	60489	990 ADMIN. EXPENSE			12/04/25	12/04/25	12/04/25	60208	9,600.00
				J519:A:90249834.1							

Expenditures Register
 NON-UNIFORMED EMPLOYEES
 GL-2512-27408

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Grant	Req Date	Check Dte	Recpt Dte	Check#	Amount
65 NON-UNIFORMED EMPLOYEES											
252				CONRAD SIEGEL ACTUARIES							
	16568	1	65489	990 ADMIN. EXPENSE			12/04/25	12/04/25	12/04/25	60208	8,400.00
				J593:A:90249835.1							
											133,445.64
											133,445.64

41 Printed, totaling 133,445.64

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	60,966.54	GENERAL FUND
02	01	322.97	STREET LIGHTING TAX
03	01	900.00	FIRE PROTECTION TAX
08	01	5,851.73	SEWER
09	01	44,558.85	SOLID WASTE
18	01	530.74	STREET TAX
20	01	2,314.81	SINKING
60	01	9,600.00	POLICE PENSION
65	01	8,400.00	NON-UNIFORMED EMPLOYEES
		133,445.64	

PERIOD SUMMARY

Period	Amount
2512	133,445.64
	133,445.64

Legend:

Expenditures Register Spooling to Windows Prompt
 Print those ready to UPDATE
 Sorting by fund
 Printing for GL Period 2512
 Doing a page break
 Archiving to Expenditures Register-2512.txt
 MARP05 run by Marcus Lambert 11 : 34 AM

MEMORANDUM

TO: George Locke, Borough Manager

FROM: Khaled Hassan, PE., Borough Engineer

DATE: November 17, 2025

SUBJECT: Engineer's Report (JENK 0000) for November Council Meeting

As requested, and in preparation for the November Council meeting, we prepared this engineer's report for your review and consideration:

1. Sewer Lateral Reviews for Properties Being Sold in Borough

To date, and since the requirements for sewer lateral inspections have been implemented, **388 lateral reviews** have been received and submitted. Summary reports based on video and written reports received have been completed.

2. Mather Road Storm Sewer Culvert Failure - (No update since the last report)

The major failure of the existing storm sewer culvert has been repaired 100%. The repair required the reconstruction of approximately 10 LF of the invert of the storm culvert, reconnection of two storm water laterals and reconnection of one sewer lateral to the to the sanitary main. The failure of the culvert resulted in a large area of the roadway being undermined and the failure of the three laterals. The undermined areas of the roadway have been restored with a combination of flowable fill and 2A stone compacted stone. The roadway has been patched with temporary asphalt and final paving will be placed in early fall. No additional updates (See Cedar to Walnut Storm Sewer project)

3. 821 Homestead Drive

Meeting held on May 12, 2025 at the site to discuss curb, sidewalk, and inlet tops between Borough, Applicant, Borough Engineer and PECO. The following was determined:

- ADA ramp at the intersection of Homestead and Old York Road must be completed per the HOP/LD plans. PennDOT will be performing review and approval of this ramp as part of the HOP permit.
- Curb along Old Yok Road from the ADA ramp at Homestead and Old Road, down to the first PECO volt will be constructed at 6" reveal. From that point and down towards the C-top inlet , the curb will transition down to about 4" reveal to match existing grades and to maintain a 2% (max) cross slope. If necessary, the cross slope can be reduced to 0.50% due to the longitudinal slope.
- The 3 inlet tops (two C-Tops, 1 M-Top) have to be replaced due to excessive damage, exposed rebar, etc. Curb should taper 5' min on either side of the C-Tops to match the top of the curb

piece. Sidewalk should be poured flush to the top of the curb piece to avoid the tripping hazard the current tops present.

- The project will be responsible to complete permanent trench restoration across Old Roak Road, prior to Kehoe Construction mill and overlay project under a PennDOT contract.
- The sidewalk will be installed flush with the top of the curb and a paver pattern against the curb per the approved plans.
- Bobby will reach out to PECO regarding the adjustments to the curb and sidewalk around the new vault. Bobby will also inquire if PECO will replace the grate cover for the older vault before pouring the sidewalk.
- Bobby asked Jeff Lustig and his contractor to ensure that the debris and removed curb currently left in the sidewalk area be removed. Additionally, the area behind the curb needs to be backfilled in accordance with the drop-off detail shown on the HOP Plans at the end of each working day so as to not present a roadside hazard.
- Jeff is waiting on a response from the Borough is the existing sidewalk by the PECO vaults can remain or if it has to be removed and replaced. If the sidewalk is determined that it can remain, then cutting the sidewalk to install the pavers will still be needed and new 4" curb will have to be installed.

Change order for retaining wall landscaping was received on June 10, 2025. Submitted to Borough for review.

Streetscaping along Old York Road almost complete. Pending PECO to adjust vault and Penndot to adjust curb. Also waiting on developer to complete replacement of Type C inlet top units and concrete sidewalk behind curblines.

Pending request from developer to complete a punchlist inspection to prepare a list of improvements that have not been completed.

4. MS4 Annual Progress Report

- a. MS4 update sent to Borough on May 23, 2025 to be included in June 25, 2025 Borough Council Meeting.
- b. **MS4 YR 7 annual progress report was submitted to PADEP on September 30, 2025.**

5. Wyncote & York Road Grocery Store Land Development Application

As-built plan approval review 3rd submission, Punchlist approval review 3rd submission, and maintenance bond calculation sent to Borough and Applicant on August 27, 2025. **Project in maintenance period beginning May 13, 2025 through November 13, 2026.**

6. Chapter 94 Report

Chapter 94 Report 2022 submission was completed and set out on March 31, 2023.

Received flow data and calibration reports from the Borough on 3/10/25. 2024 Chapter 94 report was submitted to PA DEP online on 3/31/25. Two (2) copies of the report were hand delivered to the Borough on 4/8/25.

No update since the last report.

7. 501 Washington Lane LD (Preliminary/Final)

Pending PECO looking into the punchlist item regarding the vault and tripping hazard along the sidewalk on Cedar Street.

Erosion of raingarden area along the sidewalk of Cedar St fixed by contractor.

PECO had responded to email from contractor on August 14, 2025 regarding the electrical vault along the sidewalk on Cedar Street. PECO indicated that they completed an inspection to investigate the noted concern and concluded that no further action will be taken or required. PECO further elaborated and indicated the Bilco doors on the existing vault are installed per the manufacturer's specifications and design. PECO has a vast quantity of these vaults in our service territory, all with an identical design and profile.

Pennoni is looking into this further to determine a corrective action to remove the tripping hazard.

PECO placed a caulk around the edge of the vault. Pennoni found the workmanship not to be adequate and had asked PECO to address based on recommendations from Pennoni on September 11, 2025.

Further discussions followed with PECO to address tripping hazard at PECO vault. Pending response from PECO to address. Cannot close out project until this punchlist item is completed.

Sidewalk around PECO vault has been fixed. Working on closing out project and proceeding to the Maintenance Bond Period.

Received updates escrow release #2 on November 10, 2025. Pending review and submission.

8. 2023 Green-Light-Go Grant Application (Year 8)

Assisted Borough staff preparing and refining the grant application due on January 31, 2023. The scope of work includes upgrades to the Walnut & Runnymede traffic signal including a new controller and a new mast-arm, as well as other minor upgrades such as signal heads and retroreflective backplates.

Awards were announced on August 11, 2023. The Borough was awarded \$51,160 to fund Phase 1 upgrades to the Walnut & Runnymede Traffic Signal.

The final intersection configuration plans have been finalized and provided to the Borough for review. Next steps include evaluating the Traffic Signal Easements and advancing the Phase 1 approvals and bid package. Working with the Borough Manager to advance this coordination.

Phase 1 improvements submitted to PennDOT for review on May 16, 2025. While project costs were eligible, PennDOT commented that this may not be competitive for ARLE due to lack of crash history. See #26 below.

9. 101 York Road

This project is the proposal of a Take Five Oil Change business. This project went in front of Council at their regularly scheduled meeting on February 22, 2023 and was granted a waiver of land development.

Project is prepared to start construction of the new business when they have obtained the applicable permits from the Borough.

10. 219 Washington Avenue

Removed row of hedges along existing driveway and installed modified stone in lieu of hedges approximately 9" in width and 25-ft in length for an approximate increase in impervious area of 20-sf. Completed a high level zoning review and submitted to staff on March 22, 2023 for comment from the Borough Staff.

No update since last report.

11. 610 Old York Road

Pennoni had a meeting with the Applicant's engineer to discuss what is needed for detailed sewer flows to complete a review of the Available Capacity Letter. Still Pending sewer flows for review from the Applicant's engineer.

Obtained sewer flows from Applicant's engineer on January 22, 2025. Review will be completed on week of February 17, 2025.

Pending revised plans for review based on latest review letter

12. Borough Hall Renovations

Local share grant for \$900,000 was approved for submission on November 27, 2023 Special Council Meeting and the grant was submitted on 11/30/23.

Renovations have not been started yet as of November 17, 2025

13. Cedar & Washington Stormwater Improvements

Stormwater improvements along Cedar St and Washington Lane have been completed. Final payment application paid and project in maintenance bond period. **Maintenance bond period will expire on October 9, 2026. A punchlist inspection prior to the expiration of the Maintenance Bond will be completed 3 months before expiration around July 9, 2026.**

14. 2024 Paving project

Project completed and in maintenance period which expires on November 19, 2026. A punchlist inspection will be completed 3 months prior to expiration of the maintenance bond period on or about August 21, 2026

15. Washington & Walnut Pedestrian Improvements

We are developing a plan to incorporate traffic calming features to improve pedestrian access at this intersection. Specific improvements targeted include a raised crosswalk, and a curb extension (bump-out) along with associated pavement markings and signage. Currently coordinating the improvements with adjacent projects. Draft sketch has been provided to Borough Manager. **Location included in Montco 2040 grant application submitted 3/3/2025. No update since the grant submission.**

16. Wyncote and Summit Crosswalk upgrades and All-Way Stop evaluation

Responding to a request to evaluate the subject intersection to improve the crosswalks and evaluate for an all-way stop. Desk evaluation complete, field evaluation complete. Waiting on data collection from JPD. Draft sketch with a raised crosswalk provided to Borough Manager. **Location included in Montco 2040 grant application submitted 3/3/2025.**

17. Vernon & Vista Intersection Improvements

Updated sketch and provided a final version to Borough Manager with quantities. Curb extension was completed with the CDBG ADA Ramps project. Additional intersection improvements included in Montco 2040 grant application submitted 3/3/2025. **No update since the grant submission.**

18. CDBG ADA Ramp Project

Final payment application completed and sent to County for approval on July 25, 2025. County approval received August 8, 2025. Final payment application sent to Borough for processing and payment on August 7, 2025. Project is in maintenance period until June 17, 2027.

19. 459-471 Old York Road Mixed Use Development

Pending completion of Land Development review for submission to the Borough in time for PC meeting.

Pennoni received and began review of Applicant's PennDOT Highway Occupancy Permit (HOP) Cycle 2 Submission.

Revised sewer facilities planning module (SFPM) submission received on 3/7/25. SFPM Component 3 Section J and 4A mark-ups were provided to the Borough on 3/31/25.

Submitted Preliminary LD Plan review letter (1st Submission) on March 28, 2025.

Revised plans submission received on April 28, 2025. Revised submission currently under review.

Completed review of revised plan submission and submitted a draft version to Borough for review on May 15, 2025.

Submitted 2nd review letter date May 16, 2025 on May 16, 2025 to the Borough and Applicant. Pending revised plans addressing the comments in the review letter.

Obtained Preliminary Land Development approval from Council at the regularly scheduled meeting on June 25, 2025.

Traffic Review completed and to be submitted on the week of August 17th, 2025.

Obtained Final Land Development approval from Council at the regularly scheduled meeting on August 27, 2025.

Received HOP plan submission for review on October 2, 2025. **Completed review of the revised HOP Plan submission.**

Completed a review of the escrow and submitted markups to the Applicant's engineer on November 10, 2025.

20. Montco 2040 Grant

Evaluating the updated program criteria and begin preparing a cost estimate for a Borough-wide Pedestrian Enhancements & Traffic Calming project. This would be based on the previously completed evaluations such as Washington & Walnut, Wyncote & Summit, etc. Assisted Borough Manager with completing the grant application, submitted on 3/3/2025.

Continuing to advance additional intersection layout options for the Linda Vista & Cheltena intersection. Preparing to advance final design and approvals.

21. Leedom Street & Shoemaker Avenue Flooding

Pennoni attended meeting with Borough on 2/24/25. Concept plan and cost estimate preparation currently under review.

22. Borough Wide Truck Restrictions Studies

There are 13 streets that have posted truck restrictions but no ordinance which makes the restriction not enforceable. **The Draft TE-109 PennDOT's Engineering and Traffic Study for Restrictions forms have been reviewed with Chief Scott and have been submitted to Manager Locke. The approved roads must be added to the municipal ordinance.**

23. 2025 Paving Program

Approval from the Borough Manager to move forward with the bidding out of the paving program on May 5, 2025. In the process of preparing scope and bid documents.

Bid opened on July 30, 2025. Award recommendation letter completed and sent to Borough on August 7, 2025. Council approved award of contract on August 27, 2025. Contracts received from Contractor and dropped off to Borough for signature on September 4, 2025. Signed contracts picked up from Borough September 9, 2025. Documents to be submitted to PennDOT for PennDOT project number. PennDOT project number received. Pre-Con meeting held on October 2, 2025. Pending contractor to start work.

Paving completed and contract payment and closeout in process

24. 2025 ARLE Grant Application

Due to PennDOT feedback noted in #8 above, we have assisted the Borough Manager in identifying a new eligible project for the ARLE grant application. We have coordinated with PennDOT and are awaiting feedback on the revised scope which includes traffic data collection to support the retiming of the York Road traffic signals. Also included in the scope is funding request to update the last three (3) intersections currently using loop detectors to radar, and signage and striping to install "Don't Block the Intersection" at York & Greenwood and York & West. The grant was finalized and submitted prior to the June 30th deadline. **No change since last update.**

25. Parking Inventory

We have begun preparing the existing conditions parking inventory as requested. This will identify how many parking spaces are available and their classification (permit, metered, no restrictions). **Provided comments for parking ordinance revisions.**

26. 2025 TASA Grant Application

We have begun preliminary efforts for a TASA Grant Application. We have scoped the project (Train Station Pedestrian Crossing) to include a new RRFB to replace the existing wig-wag flasher, raised crosswalk, pavement markings, signage, and new ADA ramps. We have also held initial correspondence with SEPTA to confirm that they support the plan and that it is complimentary to future station upgrades. Completed the draft application on 9/5/2025 and attended a review meeting with stakeholders on 9/19/2025. **Grant was completed and submitted on October 31, 2025.**

27. 2025 Green Light Go Application

The Green Light Go Pre-Application Scoping phase opened. In coordination with Manager Locke, we have begun preparation of a scoping application for the Phase 2 traffic signal improvements for Walnut and Runnymede.

If you have any questions or comments, please do not hesitate to contact me. Thanks, Khal



PUBLIC WORKS DEPARTMENT

TO: Borough Council
FROM: Public Works Department
RE: Public Works Report 2025
DATE: November 14, 2025

Highlighted Activities.

- Public Works crew installed the correct signage on all streets, affected by the new parking ordinance. This has been an ongoing collective effort involving Public Works and Parking Enforcement to make sure that motorists have a clear understanding of parking and time limits before leaving vehicles.
- Public Works crew also assisted with the preparation of another successful chili cook-out and clean-up for the infamous Pumpkin drop, which is a very popular event amongst Borough residents.
- Public Works has also attended the 2025 Community Forestry Workshop presented by Montgomery Township and Bartlett Tree Experts. We learned from the Bartlett experts about native plants, insects and disease, drought management, location on tree planting, invasive plants and tree limb rigging and pruning.
- The Public Works Foreman has assisted with quarterly calibration and maintenance of the sewer meters at Runnymede Avenue, West Avenue and Wyncote Houses. After calibration reports were finished PW Foreman turned in third quarter report to Aqua Pennsylvania. Borough Manager and Public Works Foreman attended the quarterly meeting with Aqua Pennsylvania about upcoming projects and all sewer concerns.
- Peco Gas Replacement Project on the east side of York Road has been completed. PW Foreman has completed a walk-thru with Peco's restoration team and trench work will begin in December by sub-contractor Kehoe. The full mill and pave part of the project on the roads affected will begin in the Spring.
- Jenkintown's 2025 Paving Project on West Avenue from Florence Avenue to the Train Station has been completed. The Paving Project was completed in one day by Innovative Constructions, who did a great job communicating and working with the Borough businesses and residents during this hectic process. All field inspections of operations were done in-house by Borough Foreman who is Necept certified which is a big savings on the Borough. Punchlist items have been completed and the Borough added thermoplastic parking stalls and traffic safety striping to enhance safety on West Avenue.

- Public Works have been attending free LTAP training classes provided by Penndot. Here are the classes that were attended, Enhancing Multi-Generational Communication, Public Works Communication with Residents and Municipal Stormwater Facilities
- The Borough has experienced a few blockages in main sewer lines on Mather Road which caused emergency services to be called to jet the mains on Mather Road to clear the blockages. The Borough has since followed up with this issue and hired contractor Wind River Environmental for a full jet, vacuum and camera service. This service was great, we removed an I&I pan, large quantity of grease and debris from the 8-inch sewer line.

JENKINTOWN POLICE DEPARTMENT

Pennsylvania Crash Statistical Report

From Date:11/01/2025 To Date:11/30/2025

ACCIDENT CLASSIFICATION						
REPORTABLE ACCIDENT 5	NON-REPORTABLE 11		HIT & RUN 2		TOTAL CRASH REPORTS 16	
TIME OF THE ACCIDENT KILLED INJURED						
0001-0600 1	0601-1200 4	1201-1800 9	1801-2359 2	INTERSECTION 3	FATALITIES 0	INJURIES 3
DAY OF THE WEEK						
SUNDAY 2	MONDAY 1	TUESDAY 4	WEDNESDAY 2	THURSDAY 1	FRIDAY 2	SATURDAY 4
TYPE OF ROAD SYSTEM						
0	01 INTERSTATE (NOT TURNPIKE)		0	05 TURNPIKE (EAST/WEST)		
0	02 STATE HIGHWAY		0	06 TURNPIKE SPUR		
0	03 COUNTY ROAD		0	07 PRIVATE ROAD		
0	04 LOCAL ROAD OR STREET		0	09 OTHER / UNKNOWN		
AGE & SEX OF DRIVERS						
0	MALES 17-20		0	FEMALES 17-20		
4	MALES 21-30		3	FEMALES 21-30		
7	MALES 31-40		2	FEMALES 31-40		
3	MALES 41-50		3	FEMALES 41-50		
1	MALES 51-60		0	FEMALES 51-60		
5	MALES 61+		1	FEMALES 61+		
CRASH DESCRIPTION						
0	00 NON-COLLISION		1	06 SIDESWIPE (OPPOSITE DIRECTION)		
3	01 REAR END		0	07 HIT FIXED OBJECT		
2	02 HEAD ON		2	08 HIT PEDESTRIAN		
2	03 BACKING		0	98 OTHER		
1	04 ANGLE		1	99 UNKNOWN		
3	05 SIDESWIPE (SAME DIRECTION)					

JENKINTOWN POLICE DEPARTMENT**Pennsylvania Crash Statistical Report**

From Date:11/01/2025 To Date:11/30/2025

DRIVER ACTION			
6	00 NO CONTRIBUTING ACTION	0	18 DRIVING ON THE WRONG SIDE OF THE ROAD
1	01 DRIVER WAS DISTRACTED	0	19 MAKING IMPROPER ENTRANCE TO HIGHWAY
0	02 DRIVING USING HAND HELD PHONE	0	20 MAKING IMPROPER EXIT FROM HIGHWAY
0	03 DRIVING USING HANDS FREE PHONE	1	21 CARELESS PARKING/UNPARKING
0	04 MAKING ILLEGAL U-TURN	0	22 OVER/UNDER COMPENSATION AT CURVE
1	05 IMPROPER/CARELESS TURNING	1	23 SPEEDING
0	06 TURNING FROM WRONG LANE	1	24 DRIVING TOO FAST FOR CONDITIONS
1	07 PROCEEDING W/O CLEARANCE AFTER STOP	0	25 FAILURE TO MAINTAIN PROPER SPEED
0	08 RUNNING STOP SIGN	0	26 DRIVER FLEEING POLICE (POL CHASE)
0	09 RUNNING RED LIGHT	0	27 DRIVER INEXPERIENCED
0	10 FAILURE TO RESPOND TO OTHER TRAFFIC CONTROL DEVICE	0	28 FAILURE TO USE SPECIALIZED EQUIPMENT
0	11 TAILGATING	0	29 RACING
0	12 SUDDEN SLOWING/STOPPING	0	31 TEXTING/TYPING ON ELECTRONIC DEVICE
0	13 ILLEGALLY STOPPED ON ROAD	0	32 DIALING
1	14 CARELESS PASSING OR LANE CHANGE	0	33 GPS NAVIGATION ERROR
0	15 PASSING IN NO PASSING ZONE	2	92 AFFECTED BY PHYSICAL CONDITION
0	16 DRIVING THE WRONG WAY ON 1-WAY STREET	1	98 OTHER IMPROPER DRIVING ACTIONS
0	17 CARELESS OR ILLEGAL BACKING ON ROADWAY	3	99 UNKNOWN
DRIVER CONDITION			
4	00 APPARENTLY NORMAL	0	04 FATIGUE
1	01 HAD BEEN DRINKING	0	05 ASLEEP
0	02 ILLEGAL DRUG USE	0	06 MEDICATION
0	03 SICK		

JENKINTOWN POLICE DEPARTMENT

Officer CFS Activity and Reporting

From Date: 11/1/2025 To Date: 11/30/2025

Report Date: 12/2/2025 11:45:09 AM

Municipality Selected: JENKINTOWN BOROUGH

Officers Name	Total Calls for Service		Reports Prepared									Arrest	Non Traffic	Citations	6310
	Primary	Secondary	Operation	Invest	Sup Invest	Arrest	Property	Crash	NR Crash	Criminal	Incident	Total Charges	Total Charges	Total Citations	Traffic Stops
CULBREATH, EDWARD	124	10	16	4	3	2	0	1	1	0	0	6	0	25	47
KELLY, CHRISTOPHER	56	12	1	3	1	0	0	5	4	0	0	0	0	0	5
MATTEO, ANTHONY J	54	1	4	3	1	0	0	2	1	1	0	2	0	0	0
MURTAGH, CORY	21	2	5	3	0	0	0	3	2	0	0	0	0	1	0
RIVERA, SHAUNA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCOTT, THOMAS M	31	3	0	0	0	0	0	1	1	0	0	0	0	0	15
STEWART, CAROL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STONE, JOHN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SULPIZIO, ALBERT	113	8	0	0	1	0	0	0	0	0	0	0	0	0	6
TUFFY, RORY	39	5	4	0	0	1	0	2	1	0	0	1	0	7	10
USER, PDADMIN11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WELSH, MARK E	100	8	1	3	2	4	0	2	1	0	0	10	2	0	16
Total			31	16	8	7	0	16	11	1	0	19	2	33	99



JENKINTOWN POLICE DEPARTMENT

Calls for Service
Year 2025 November

Code	Call for Service	Totals
0610	THEFT	3
0613	THEFT SHOPLIFTING	1
0800	SIMPLE ASSAULT	1
1130	FRAUD ALL OTHERS	1
1440	CRIMINAL MISCHIEF ALL	2
1445	PROPERTY DAMAGE REPORT	1
2040	FAMILY OFFENSES - DOMESTIC	7
2115	DUI ENFORCEMENT DETAIL	1
2310	PUBLIC INTOXICATION / DRUNKENESS	3
2415	DISPUTE	1
2450	NOISE COMPLAINT	9
2654	DISTURBANCE	3
2657	HARASSMENT	1
4014	OPEN DOORS/WINDOWS GENERAL POLICE	2
4020	SUSPICIOUS AUTO	6
4021	SUSPICIOUS ACTIVITY	10
4022	SUSPICIOUS PERSON	2
4051	ALARM BURGLARY OR HOLD UP RESIDENCE	4
4052	ALARM BURGLARY OR HOLDUP NON RESIDENCE	7
4081	JUVENILE MATTER (NON CRIMINAL ONLY)	4
4100	ALARMS (FIRE ALARMS)	7



JENKINTOWN POLICE DEPARTMENT

Calls for Service

Year 2025 November

Code	Call for Service	Totals
4162	FUMES - ODOR UNKNOWN / STRANGE OUTSIDE BLD	1
5004	FOUND ARTICLES	3
5502	BARKING DOG/ANIMAL NOISE	1
5506	LOST / FOUND / STRAY ANIMALS	2
5510	ANIMAL COMPLAINTS ALL	5
6006	REPORTABLE MV CRASH W/INJURY	3
6008	REPORTABLE MV CRASH NO INJURIES	3
6015	REPORTABLE MV CRASH HIT & RUN	1
6016	NON REPORTABLE MV CRASH	9
6017	NON REPORTABLE MV CRASH HIT & RUN	4
6305	SELECTIVE ENFORCEMENT TRAFFIC	32
6308	TRAFFIC MV COMPLAINT	3
6310	TRAFFIC ENFORCE / STOP	99
6335	TRAFFIC HAZARD	1
6510	PARKING ENFORCEMENT	3
6511	PARKING VIOLATION COMPLAINT	3
6602	ABANDONED IMPOUND/TOWAWAY	3
6612	SIGNALS SIGNS OUT	2
7003	PROPERTY CHECK / AREA CHECK	23
7006	LOCK OUT	2
7008	MEDICAL ASSISTANCE	24
7014	OTH PUB SERV/WELFARE CHK	12



JENKINTOWN POLICE DEPARTMENT

Calls for Service
Year 2025 November

Code	Call for Service	Totals
7015	ASSIST CITIZEN	9
7050	PROPERTY CHECK SCHOOL FACILITIES	9
7502	ASSISTING-FIRE DEPT	2
7504	ASSISTING-OTHER POLICE DP	6
7506	ASSISTING-OTHER AGENCIES	1
8110	WARRANTS-OTHER AGENCIES	1
8252	WARRANT ATTEMPT TO SERVE	2
8504	PRISONER WATCH /JAIL DUTY/TRANSPORT	1
9002	ADMINISTRATIVE DUTIES	3
9007	COVER SCHOOL POST	3
9008	COURT	2
9020	POLICE INFORMATION	19
9021	TRAINING	1
9029	CIVIL MATTER	1
9030	SPECIAL DETAIL ASSIGNMENT	10
9052	PFA INFORMATION	1
9071	DIRECTED PATROL	32
911	911 HANG UP / CHK WELFARE	12
9112	FOOT PATROL	79
9115	FOLLOW UP	9
9119	CHILD LINE / CYS	1
9988	RETURN TO STATION	6



JENKINTOWN POLICE DEPARTMENT

Calls for Service
Year 2025 November

Code	Call for Service	Totals
9989	CALL BY PHONE	17
	Grand Total	542

JENKINTOWN POLICE DEPARTMENT

Officer CFS Activity and Reporting

From Date: 1/1/2025 To Date: 12/2/2025

Report Date: 12/2/2025 11:47:19 AM

Municipality Selected: JENKINTOWN BOROUGH

Officers Name	Total Calls for Service		Reports Prepared									Arrest	Non Traffic	Citations	6310
	Primary	Secondary	Operation	Invest	Sup Invest	Arrest	Property	Crash	NR Crash	Criminal	Incident	Total Charges	Total Charges	Total Citations	Traffic Stops
CULBREATH, EDWARD	1177	97	165	37	54	18	0	30	24	8	0	57	0	182	348
KELLY, CHRISTOPHER	804	94	51	46	8	10	0	33	27	4	0	23	11	23	43
MATTEO, ANTHONY J	519	62	46	13	7	15	0	22	18	6	0	42	1	18	4
MURTAGH, CORY	288	62	12	20	14	8	0	10	8	4	0	13	0	2	5
RIVERA, SHAUNA	147	0	0	0	0	0	0	0	0	0	0	0	0	143	0
SCOTT, THOMAS M	395	85	29	24	6	0	0	14	12	0	0	0	0	1	52
STEWART, CAROL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STONE, JOHN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SULPIZIO, ALBERT	1279	139	34	10	21	1	0	13	13	0	0	1	0	3	15
TUFFY, RORY	753	128	34	46	6	15	0	22	17	5	0	35	1	15	91
USER, PDADMIN11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WELSH, MARK E	777	112	34	23	9	14	0	19	14	3	0	28	5	5	75
Total			405	219	125	81	0	163	133	30	0	199	18	392	633



**BOROUGH OF
JENKINTOWN**

2026 BUDGET

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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,

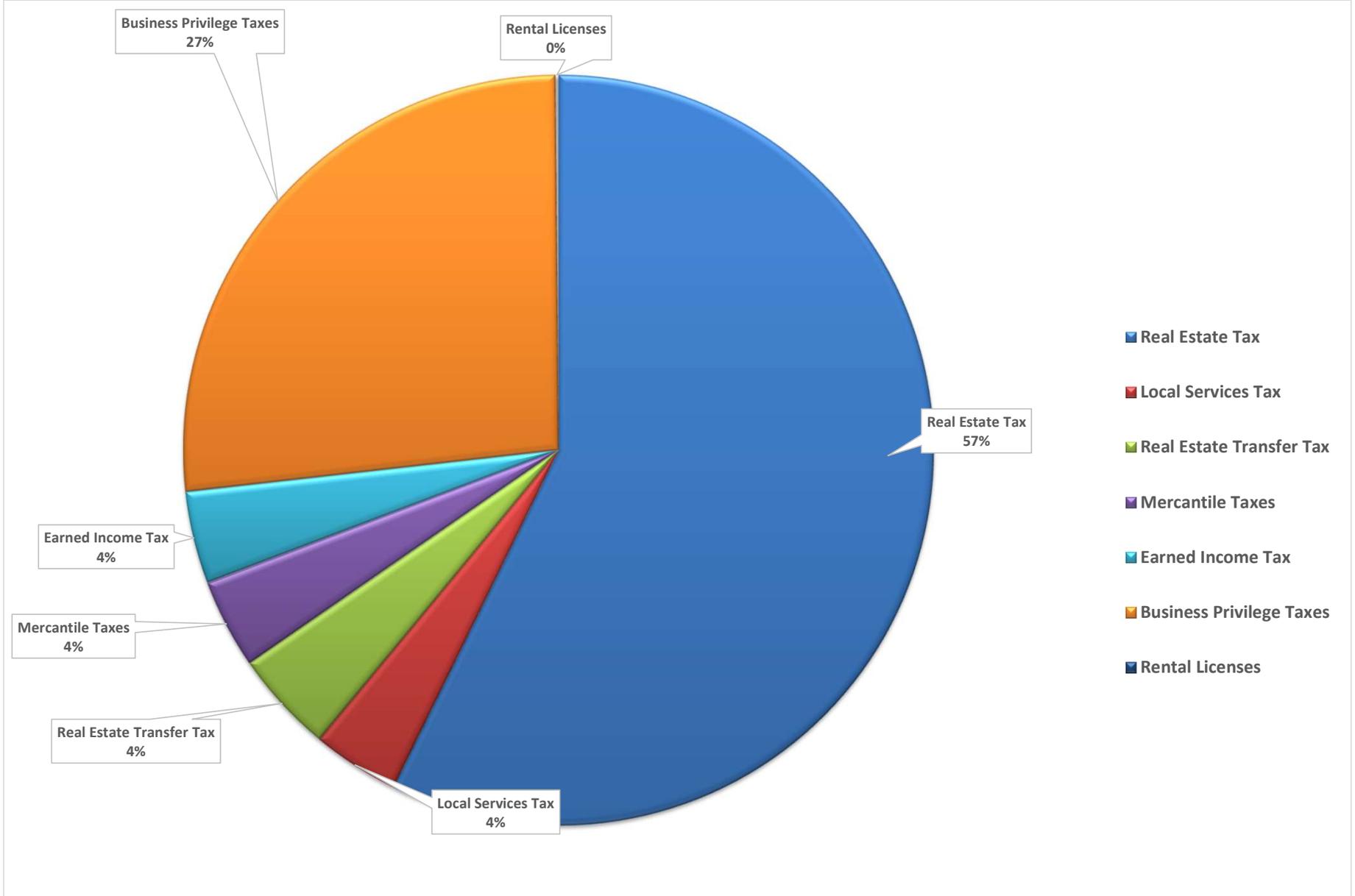


George Locke CBO
Borough Manager
Jenkintown Borough

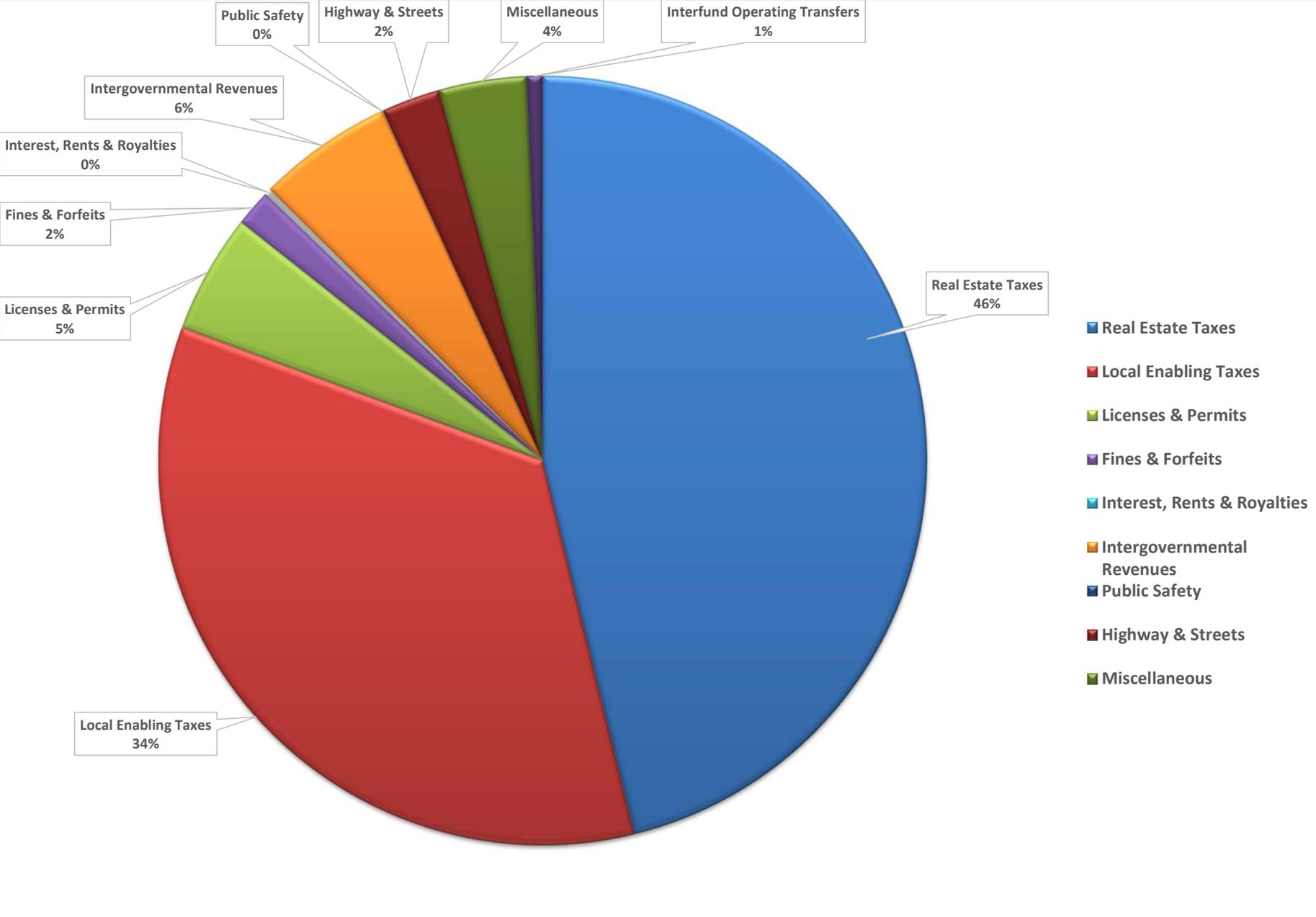
Appendix A

2026 Budget Charts and Graphs

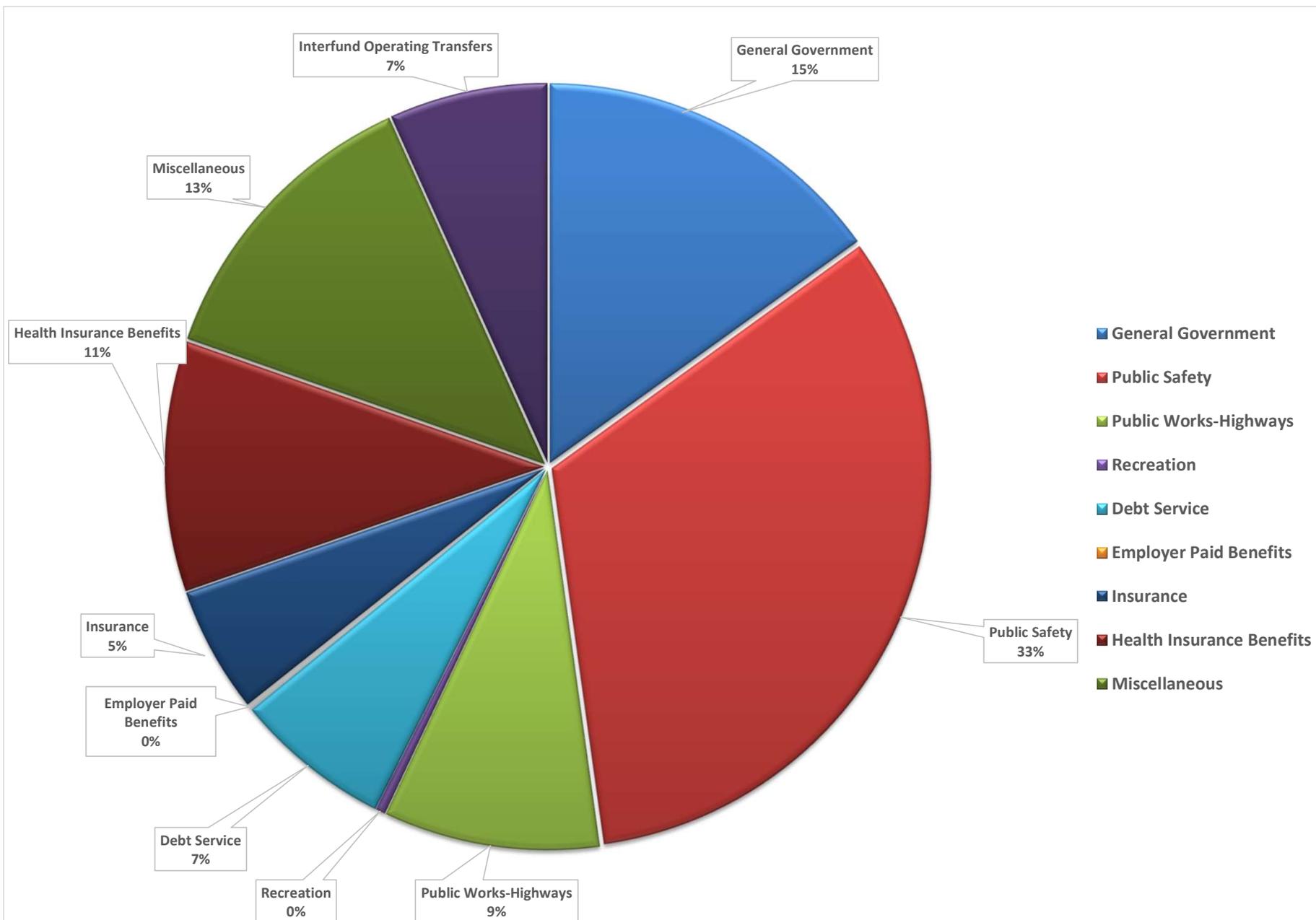
2026 Draft General Fund - Tax Revenue



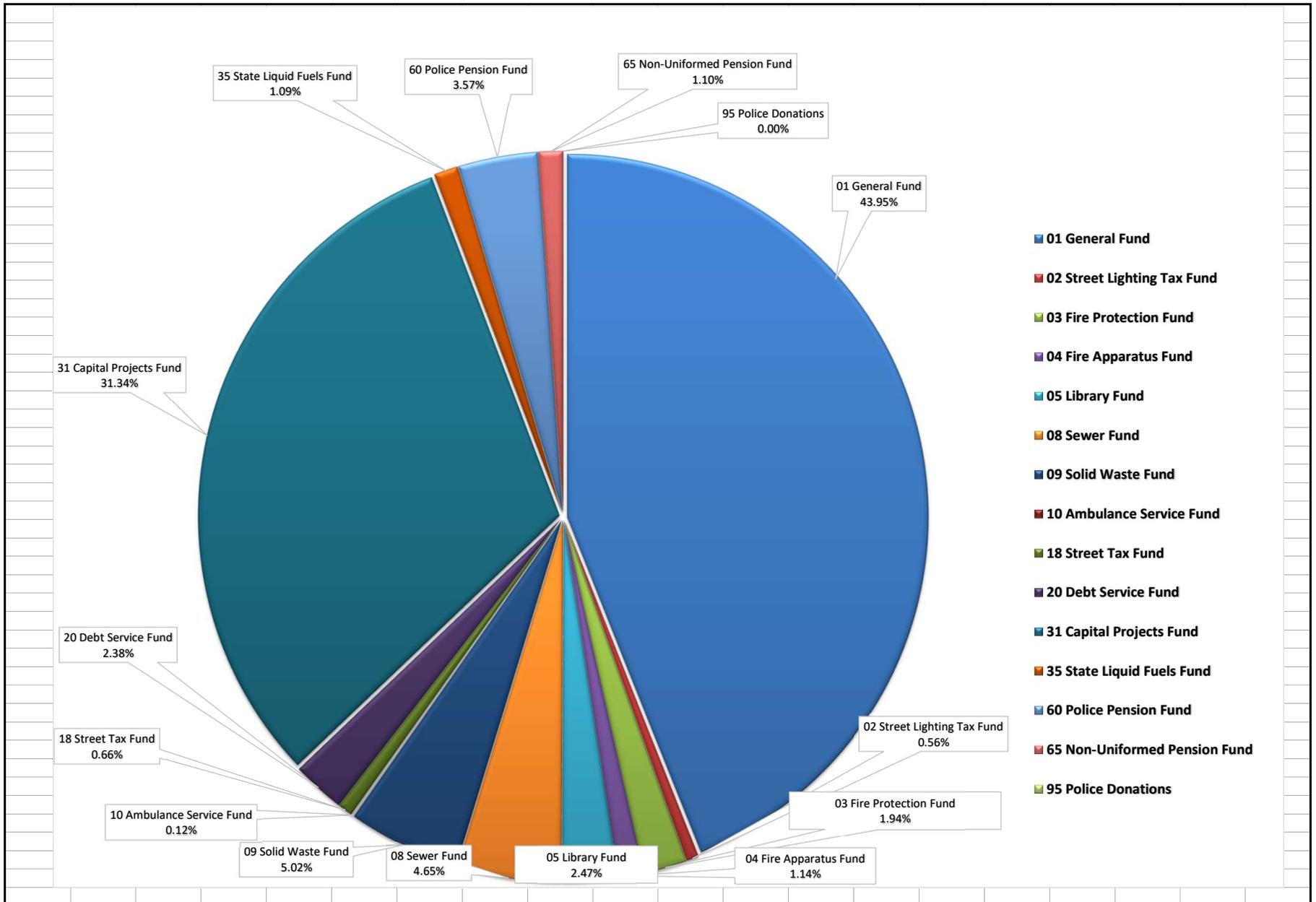
2026 Draft Budget - General Fund Revenue



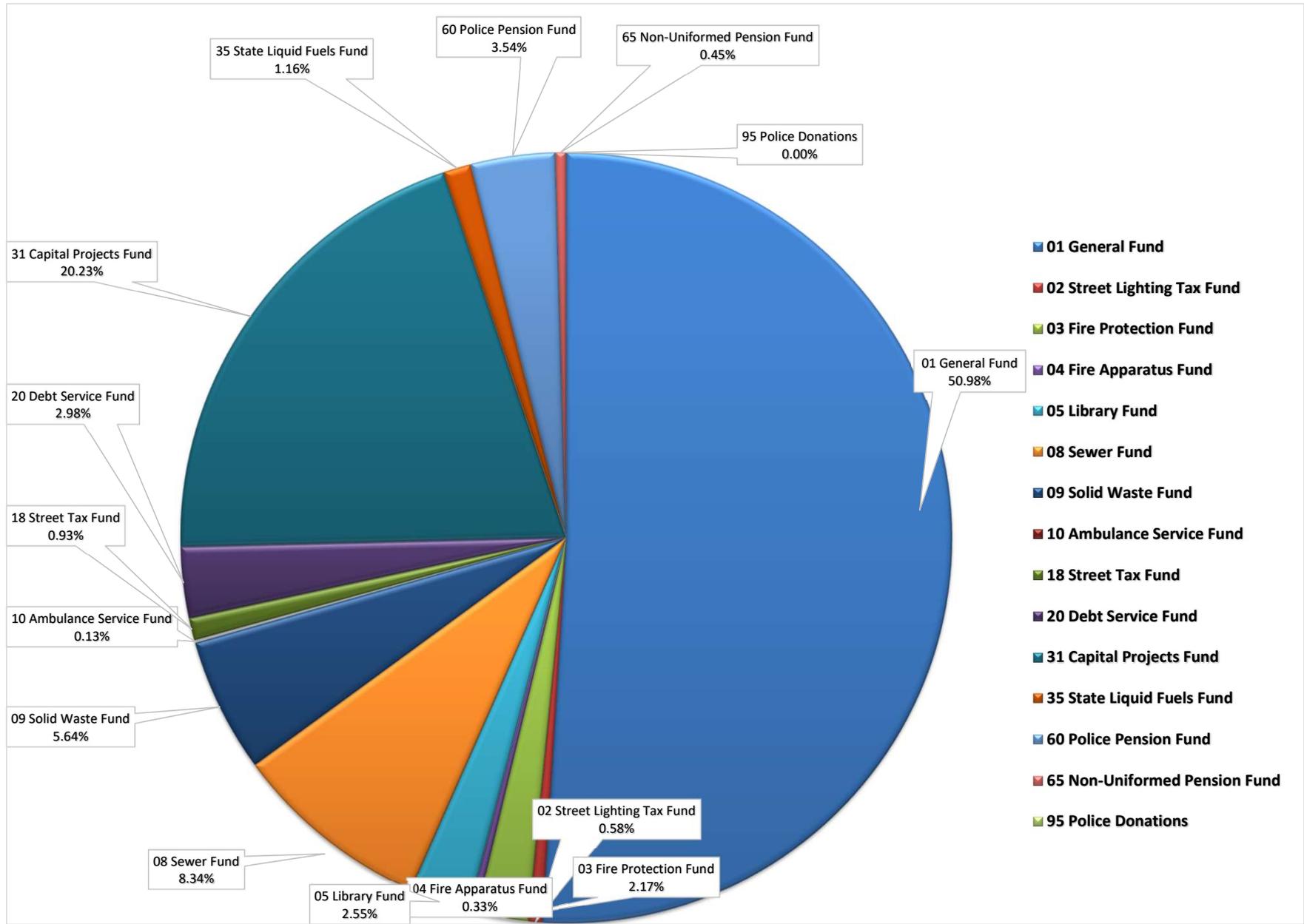
2026 Draft Budget - General Fund Expenditures



2026 Revenue



2026 Expenditures



Appendix B

2026 Fund 01 General Budget

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 Enchr. 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%

Appendix C

2026 Fund 02

Street Light Budget

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%

Appendix D

2026 Fund 03 Fire Protection Budget

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%

Appendix E

2026 Fund 04 Fire Apparatus Budget

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%

Appendix F

2026 Fund 05 Library Budget

**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%

Appendix G

2026 Fund 08 Sewer Budget

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%

Appendix H

2026 Fund 09

Solid Waste

Budget

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%

Appendix I

2026 Fund 10 Ambulance Budget

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%

Appendix J

2026 Fund 18 Street Tax Budget

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%

Appendix K

2026 Fund 20 Debt Service Budget

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%

Appendix L

2026 Fund 31 Capital Projects Budget

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
Parking Facilities						
Building	31-445-710	-				
Demolition & Construction	31-445-730	-				
	Total:	-				
Culture Recreation						
Police Car	31-450-130	-				
Emergency Generator	31-450-160	-				
Public Art	31-450-200	-				
	Total:	-				
TOTAL EXPENDITURES		1,393,780	247,144	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%

Appendix M

2026 Fund 35 Highway/Liquid Fuel Budget

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%

Appendix N

2026 Fund 60 Police Pension Budget

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%

Appendix O

2026 Fund 65 Non-Uniform Pension Budget

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%

Appendix P

2026 Fund 95 Police Donations Budget

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

Appendix Q

2026 Fund 96 EAC Budget

Jenkintown Borough
2026 Budget: Fund 96 EAC

Description	Budget Account Number	2025 Budget	2025 Year End Projection	2026 Budget
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Beginning Fund Balance		(355)	148	115
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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
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EXPENDITURES:

XXXX

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

TOTAL EXPENDITURES		1,500	120	-
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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%
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**NOTICE
JENKINTOWN BOROUGH
2026 Meeting Schedule**

The Borough of Jenkintown hereby gives notice of scheduled meetings for the year 2026. Meetings will be held in Borough Hall, 700 Summit Avenue, Jenkintown, PA. The public is invited to attend all meetings and to offer comments.

BOROUGH COUNCIL MONTHLY MEETINGS 7:00 P.M. ON THE DATES LISTED BELOW:

January 28, February 25, March 25, April 22, May 27, June 24, July 22, August 26, September 23, October 28, **November 23** & **December 9***.

*December 9th Council meeting will begin at 6:30P.M.

Reorganization meeting will be held on January 5th at 7:00 P.M.

COMMITTEE MEETING WORKSHOP MEETINGS 7:00 P.M. ON THE DATES LISTED BELOW:

January 21, February 18, March 18, April 15, May 20, June 17, July 15, **August - No Scheduled Meeting**, September 16, October 21, November 18, **December – No Scheduled Meeting**.

THE ZONING HEARING BOARD MEETINGS WILL BE HELD AT 7:00 P.M. ON THE DATES LISTED BELOW AS NEEDED:

January 22, February 26, March 26, April 23, May 28, June 25, July 23, August 27, September 24, October 22, **November 19**, **December 17**.

THE PLANNING COMMISSION MEETINGS WILL BE HELD AT 6:30 P.M. ON THE DATES LISTED BELOW:

January 20, February 17, March 17, April 21, May 19, June 16, July 21, August 18, September 15, October 20, November 17, December 15

THE DESIGN REVIEW BOARD MEETINGS WILL BE HELD AT 6:00 P.M. ON THE DATES LISTED BELOW:

January 20, February 17, March 17, April 21, May 19, June 16, July 21, **August – No Scheduled Meeting**, September 15, October 20, November 17, **December – No Scheduled Meeting**.

THE ENVIRONMENTAL ACTION COMMITTEE MEETINGS WILL BE HELD AT 7:00 P.M. ON THE DATES LISTED BELOW:

January 7, February 4, March 4, April 1, May 6, June 3, July 1, **August – No Scheduled Meeting**, September 2, October 7, November 4, **December – No Scheduled Meeting**

FIRE COMMISSION MEETINGS 6:00 P.M. ON THE DATES LISTED BELOW:

January 14, February 11, March 11, **April 7**, May 13, June 10, July 8, **August - No Scheduled Meeting**, September 9, October 14, **November 10**, **December – No Scheduled Meeting**.

**BOROUGH OF JENKINTOWN
MONTGOMERY COUNTY, PENNSYLVANIA
RESOLUTION NO. 2025-24**

**A RESOLUTION AUTHORIZING EXECUTION AND SUBMISSION OF A
KEYSTONE GRANT FOR PUBLIC LIBRARY FACILITIES APPLICATION
FOR MASTER PLANNING SERVICES FOR ABINGTON LIBRARY SOCIETY,
DBA JENKINTOWN LIBRARY.**

The Borough Council of the Borough of Jenkintown Montgomery County, Pennsylvania (the “Borough”) hereby adopts the following resolution:

WHEREAS, Jenkintown Borough Council, Montgomery County, desires to stand as the municipal applicant for the Keystone Grant for Public Library Facilities Application and to designate the appropriate municipal officials authorized to act on behalf of the Borough; and

WHEREAS, Jenkintown Borough Council, Montgomery County, desires to apply to and requests funding from the Keystone Grant for Public Library Facilities for a grant for the purpose of completing this project; and

THEREFORE, BE IT RESOLVED by the Jenkintown Borough Council, as follows:
Pursuant to applicable state laws and regulation, the Borough of Jenkintown shall serve as the municipal applicant for the Keystone Grant for Public Library Facilities Application to be submitted to the Pennsylvania Department of Education, with the application to be executed on behalf of the Borough by George Locke.

BE IT FURTHER RESOLVED THAT, Jenkintown Borough Council, Montgomery County, hereby approves this project and authorizes application to the Keystone Grant for Public Library Facilities in the amount of \$82,500, and

BE IT FURTHER RESOLVED THAT, if the application is granted, the Jenkintown Borough Council, Montgomery County, authorizes George Locke, Borough Manager to execute any and all agreements necessary to administer this grant under the terms of the grant agreement.

DULY PRESENTED AND ADOPTED by Jenkintown Borough Council, Borough of Jenkintown, Montgomery County, Pennsylvania, in a public meeting held this 10th day of December 2025.

BOROUGH OF JENKINTOWN

Jay Conners
Borough Council President

ATTEST: _____
George Locke
Borough Manager/Secretary

**BOROUGH OF JENKINTOWN
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2025-4

AN ORDINANCE AMENDING CHAPTER 172, TITLED “VEHICLES AND TRAFFIC,” OF THE CODE OF THE BOROUGH OF JENKINTOWN, TO AMEND SECTION 172-22.I TO MAKE CHANGES TO THE PROHIBITED PARKING SIDES FOR PORTIONS OF CHERRY STREET, HILLSIDE AVENUE AND WEST AVENUE; TO AMEND SECTION 173-34 TO CHANGE A PORTION OF GREENWOOD AVENUE FROM THREE-HOUR TO TEN-HOUR LIMIT PAYMENT PARKING ZONE; AND TO AMEND SECTION 173-25a TO ALLOW CERTAIN TEMPORARY PARKING PERMITS WITHIN PARKING PERMIT ZONES; PROVIDING REPEALER AND SEVERABILITY CLAUSES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Pennsylvania law, including the Pennsylvania Vehicle Code including 75 P.S. §§ 3353, and 6109, delegates certain powers to local authorities, such as the Borough of Jenkintown, to restrict or regulate the stopping, standing or parking; and

WHEREAS, the Borough of Jenkintown, pursuant to the Borough Code, 8 Pa. C.S.A. §§ 1202 *et seq*, is authorized to regulate parking, including authorizing parking meters/facilities, setting parking rates, and prohibiting parking in designated locations; and

WHEREAS, Borough Council, after public discussion and consultation with Borough staff, including the Borough Police Department and the Borough Engineer, desires to amend Chapter 172 titled “Vehicles and Traffic” of the Jenkintown Code in order to make targeted revisions relating to prohibited parking sides for portions of Cherry Street, Hillside Avenue and West Avenue; and relating to 10-hour payment parking zone for a portion of Greenwood Avenue; and relating to temporary parking permits within Permit Parking Zones that Council believes will benefit the health, safety and public welfare of Borough residents, business owners and visitors.

NOW THEREFORE, be it, and it is hereby **ORDAINED** by the Jenkintown Borough Council, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

SECTION 1. Part II, titled “General Legislation,” Chapter 172, titled “Vehicles and Traffic,” Article III, Section 172-22 is hereby revised and amended to delete the following highway, side and location:

<i>Name of Highway</i>	<i>Side</i>	<i>Location</i>
<i>Cherry Street</i>	<i>Both</i>	<i>From York Road to Leedom Street</i>

And replace it with the following in appropriate alphabetical order:

<i>Name of Highway</i>	<i>Side</i>	<i>Location</i>
<i>Cherry Street</i>	<i>South</i>	<i>From York Road to Leedom Street</i>

SECTION 2. Part II, titled “General Legislation,” Chapter 172, titled “Vehicles and Traffic,” Article III, Section 172-22 is hereby revised and amended to delete the following highway, side and location:

<i>Name of Highway</i>	<i>Side</i>	<i>Location</i>
<i>Hillside Avenue</i>	<i>North</i>	<i>From Leedom Street to Cedar Street</i>

And replace it with the following in appropriate alphabetical order:

<i>Name of Highway</i>	<i>Side</i>	<i>Location</i>
<i>Hillside Avenue</i>	<i>South</i>	<i>From Leedom Street to Cedar Street</i>

SECTION 3. Part II, titled “General Legislation,” Chapter 172, titled “Vehicles and Traffic,” Article III, Section 172-22 is hereby revised and amended to delete the following highway, side and location:

Name of Highway	Side	Location
West Avenue	North	From Florance Avenue to the railroad station

And replace it with the following in appropriate alphabetical order:

Name of Highway	Side	Location
West Avenue	South/East	From Florance Avenue to the railroad station

SECTION 4. Part II, titled “General Legislation,” Chapter 172, titled “Vehicles and Traffic,” Article IV, Section 172-34 is hereby revised and amended to delete the following highway, rate, side and location from the **Three-Hour Limit Parking Payment Zones**:

<i>Name of Highway</i>	<i>Rate</i>	<i>Location</i>	<i>Side</i>
<i>100 Block Greenwood Avenue</i>	<i>\$0.50/hr.</i>	<i>Between 131 Greenwood Ave and Florance Ave</i>	<i>North Side Only</i>

And add the following highway, rate, side and location to the **Ten-Hour Limit Parking Payment Zones** in appropriate alphabetical order:

<i>Name of Highway</i>	<i>Rate</i>	<i>Location</i>	<i>Side</i>
<i>100 Block Greenwood Avenue</i>	<i>\$0.50/hr.</i>	<i>Between 131 Greenwood Ave and Florance Ave</i>	<i>North Side</i>

SECTION 5. Part II, titled “General Legislation,” Chapter 172, titled “Vehicles and Traffic,” Article III, Section 172-25.a is hereby revised to add the following subsection “C” to the existing language:

C. In addition to a parking permit authorized in Subsection A above, any resident that resides on the listed streets located in a Parking Permit Zone is also authorized to apply for one temporary parking permit for visitors, family members, healthcare providers or such other invitees. Such temporary parking permit requests shall be submitted to the Police Chief or the Chief’s designee on such form as approved by the Police Chief or Borough. The Borough may set by resolution the application process or the required documentation a resident must provide to obtain a temporary parking permit. The fee for such temporary parking permit shall be approved by resolution by Borough Council from time to time and that may be listed in the Borough fee schedule.

SECTION 6. SEVERABILITY. In the event that any section, sentence, clause, or word of this Ordinance shall be declared illegal, invalid or unconstitutional by any Court of competent jurisdiction, such declaration shall not prevent, preclude or otherwise foreclose the validity of the remaining portions of this Ordinance.

SECTION 7. REPEALER. All ordinances or resolutions or parts thereof inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed.

SECTION 8. EFFECTIVE DATE. This Ordinance shall take effect and be in force from and after its approval as required by law.

ORDAINED AND ENACTED by the Borough Council of the Borough of Jenkintown, Montgomery County, Pennsylvania this ___ day of _____, 2025.

ATTEST:

JENKINTOWN BOROUGH COUNCIL

GEORGE LOCKE, MANGER

JAY CONNERS
BOROUGH COUNCIL PRESIDENT

APPROVED:

GABRIEL LERMAN, MAYOR

**JENKINTOWN BOROUGH
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION NO. 2025-25

**A RESOLUTION OF THE BOROUGH OF JENKINTOWN, MONTGOMERY
COUNTY, PENNSYLVANIA, LEVYING A TAX ON REAL PROPERTY LOCATED IN
JENKINTOWN BOROUGH FOR FISCAL YEAR 2026**

WHEREAS, Borough Council is authorized to levy a tax on real property located within the Borough pursuant to the Pennsylvania Borough Code, including §§ 1302 et seq, 8 Pa.C.S.A. § 1302 et seq; and

WHEREAS, the proposed tax millage rate for fiscal year 2026 is the same total rate as levied for the prior year; and

WHEREAS, the Borough Code by Act 51 of 2019 (as codified at § 1310.1) was amended to allow a Borough to set its annual property tax millage rate by resolution when the property tax rate stays the same or is decreased from the prior year.

NOW, THEREFORE, be it, and it is hereby **RESOLVED** by the Borough Council of the Borough of Jenkintown, and it is hereby ENACTED and RESOLVED by authority of same as follows:

SECTION I. LEVYING OF 2026 REAL ESTATE TAX

In accordance with the authority granted by § 1302, of the Pennsylvania Borough Code, 8 Pa.C.S.A. §1302, there is hereby levied, for the calendar year commencing January 1, 2026, **a total real estate tax of 11.337 mills** on each dollar of assessed valuation on all real property within Jenkintown Borough, to be used as follows:

Purpose	Tax on each dollar of assessed valuation expressed in mills	Tax on each \$100 of assessed valuation expressed in dollars and cents
FOR GENERAL BOROUGH PURPOSES	7.580 Mills	\$0.7580
FOR STREET LIGHTING	0.202 Mills	\$0.0202
FOR FIRE PROTECTION	0.680 Mills	\$0.068
FOR FIRE APPARATUS	0.450 Mills	\$0.045
FOR LIBRARY	1.00 Mills	\$0.10
FOR AMULANCE SERVICES	0.050 Mills	\$0.005
FOR STREET FUNDING	0.265 Mills	\$0.0265
FOR DEBT SERVICE	1.110 Mills	\$0.1110
TOTAL:	11.337 Mills	\$1.1337

SECTION II. All resolutions or parts thereof inconsistent with this Resolution are hereby repealed to the extent of the inconsistency.

SECTION III. The provisions of this Resolution are declared to be severable. If any provision of this Resolution is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Resolution.

SECTION IV. This Resolution shall become effective the earlier of immediately or on January 1, 2026.

DULY ADOPTED by Jenkintown Borough Council, Borough of Jenkintown, Montgomery County, Pennsylvania, in a public meeting held this 10th day of December 2025.

BOROUGH OF JENKINTOWN

Jay Conners
Borough Council President

ATTEST: _____
George Locke
Borough Manager/Secretary

APPROVED this 10th day of December, 2025.

Gabriel Lerman,
Mayor



THE REASONS WHY PENNSYLVANIA BOROUGHES CHOOSE TO HIRE PORTNOFF LAW ASSOCIATES

Over 35 Years of Collection Experience

Portnoff Law Associates (PLA) is a Pennsylvania law firm with over 35 years of experience collecting delinquent real estate taxes and delinquent municipal claims, such as water, sewer and trash fees, stormwater fees, tapping fees, levee fees, and fire marshal, streetlight, capital improvement, and abatement of nuisance charges. Our team of over 90 employees, including over 20 attorneys, is ready to assist your borough in all aspects of delinquent account collection, including: review and preparation of enabling ordinances and resolutions, assessment of billing practices, forensic auditing, data analysis, bankruptcy filings, tax exemptions, and representing the borough in legal challenges to the underlying claims. In 2025, we represent over 200 municipal clients in 31 Pennsylvania counties, including over 40 boroughs.

Legal Focus

Since its inception, PLA has been at the forefront of collecting delinquent municipal claims and real estate taxes in Pennsylvania. We helped successfully lobby for passage of legislation in 1996 that allows municipalities to shift the fair and reasonable costs of collection to the delinquent property owner. This cost-shifting allows our clients to use PLA and still receive 100% of their money. We represent boroughs that are large and small, urban, suburban and rural, wealthy and distressed, and everything in between. Our experience allows us to work with our clients to create a customized collections program based upon the unique needs of the community. At no additional cost, we will administer a hardship program that is available to owner-occupants experiencing financial difficulty, allowing them to pay according to their means.

Results for Boroughs

Clients confirm that PLA collects more money, faster than internal efforts. The shifting of collection fees and costs provides a strong incentive for property owners to pay their delinquent accounts quickly and to pay future obligations on time. This often results in an increase in our clients' current collection rates. All funds collected are remitted weekly, together with detailed payment information, giving our clients almost immediate use of their money. Our high level of professionalism results in positive relations with most delinquent property owners, and we regularly receive notes of appreciation from them. We believe the vast majority of your property owners who pay their bills in a timely manner will be pleased that all property owners will now be asked to pay their fair share.

Contact information: Kevin Buraks, Esquire
(484) 690-9332
kburaks@portnoffonline.com



OVERVIEW OF THE PORTNOFF PROCESS TM

Step I: Validation Notice: \$25 per notice

Each property owner subject to consumer protection statutes will be provided with a validation notice via first class mail at the start of the collection process. This validation notice provides the property owner with forty days to pay or dispute the debt. We prepare and mail out this notice on behalf of our clients, and the notice charge may be added to the delinquent claim. We answer all telephone calls in response to the notice, negotiate all payment plans, administer a hardship program, and handle all payments.

Step II: Notice of Delinquent Claim and Fee Shifting: \$40 plus postage

Pennsylvania law requires that a municipality provide notice by certified mail, return receipt requested, to the property owner at least 30 days in advance of assessing legal fees in connection with the collection of a delinquent municipal claim or real estate tax. We prepare and mail out this notice on behalf of our clients. The notice charge and postage may be added to the delinquent claim. We answer all telephone calls, negotiate all payment plans, administer a hardship program, and handle all payments. Prior to assessing any charges or fees, the borough must enact an ordinance adopting a schedule of fees to be assessed.

Step III: Review of Claims and Issuance of Legal Demand Letter Legal Fee Assessed Against Delinquent Property Owner: \$175

We review the file to ensure that the property owner was properly served with the notice of delinquent claim and fee shifting. If properly served, we prepare and mail a legal demand letter, which advises the property owner that a lien will be filed against the property in the absence of a response.

Step IV: Issuance of Lien Legal Fee Assessed Against Delinquent Property Owner: \$250

We prepare and file a lien against the property and issue a notice to the owner that a lien has been filed. Upon the filing of the lien, statutory interest will begin to accrue for the borough at a rate up to 10% per annum.

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Step V: Issuance of Writ of Scire Facias
Legal Fee Assessed Against Delinquent Property Owner: \$250

We prepare, file and monitor service of a writ of scire facias. A writ of scire facias is akin to a civil complaint and is served by the sheriff on in-state property owners. When an owner is absent, we conduct a detailed investigation of the file history and public records to determine the best and most cost-efficient method of obtaining service. To the extent that a legal defense is raised by the property owner in opposition to the writ of scire facias, we have the expertise and resources to litigate the case on behalf of the borough. Additional legal fees and costs may be assessed against the delinquent property owner to obtain service or to litigate a defense raised by the property owner.

Step VI: Notice of Intention to File Judgment for Want of an Answer
Legal Fee Assessed Against Delinquent Property Owner: \$50

We verify that service of the writ of scire facias was accomplished by the sheriff. If no defense is entered, we issue a notice to the property owner of our intention to file a judgment for want of an answer.

Step VII: Judgment
Legal Fee Assessed Against Delinquent Property Owner: \$175

We prepare and file the paperwork necessary to secure a judgment against the property. We send a final demand letter advising the delinquent property owner of the risks and costs associated with a sheriff's sale and afford an additional 30 days to contact our office to make payment arrangements.

Step VIII: Sheriff's Sale
Legal Fee Assessed Against Delinquent Property Owner: \$800

The final step in the collection process involves the preparation and filing of the paperwork necessary to expose the property to sheriff's sale. The process is labor intensive because Federal law and Pennsylvania law both require that notice be afforded not only to the delinquent property owner, but also to all other parties who may have an interest in the property, including mortgage holders, judgment creditors, and other municipalities and taxing authorities. The writ of execution requires a large deposit with the sheriff that varies by county. We advance this cost on behalf of the borough. We will send a list of properties to the borough before this step to afford the borough an opportunity to comment on said sales prior to their listing.

All of the above charges also include: responding to telephone and written inquiries by the property owner; preparing, mailing and monitoring applications for hardship consideration; confirming payment plans in writing; posting and remitting payments; and responding to inquiries into any issues raised by the property owner. We maintain detailed records of all communications involving the delinquent account, which are available to the borough at any time.



FREQUENTLY ASKED QUESTIONS

How will property owners react to the Borough hiring Portnoff Law Associates (PLA)?

Property owners who pay their municipal fees and taxes in a timely fashion will be pleased to know that all property owners are being asked to pay their fair share. As for delinquent property owners, PLA prides itself on providing exemplary customer service, often receiving thank you notes from property owners who appreciate the professional manner in which they were treated by our firm. PLA is a law firm with references throughout Pennsylvania, with over 35 years of experience representing municipal clients. We have a friendly, highly trained staff of over 90 employees (including over 20 attorneys) that aims to treat every property owner with courtesy and respect. We work hard to accommodate each individual's unique situation through the administration of payment plans and our hardship program.

How much will it cost the Borough to utilize PLA's services?

Under Pennsylvania law, the fair and reasonable costs of collection may be assessed against the delinquent property owner, so that the Borough and timely-paying property owners do not bear the burden of this expense. The Borough will be invoiced a charge of \$40 plus postage per account to cover the costs of providing the required notice of delinquent claim and fee shifting to each delinquent property owner who did not make payment in response to the initial validation notice. This amount is added to the claim and reimbursed to the Borough upon payment. If legal proceedings are then required, PLA will advance all legal fees and costs on behalf of the Borough and will seek reimbursement from the delinquent property owner. By shifting all collection costs and fees to the delinquent property owner, PLA can collect and remit 100% of the delinquent claim to the Borough. The Borough must pay an annual fee of \$2,500 per year for the first two years of the contract unless it places at least 50 collectible accounts with PLA at the initial placement. If the Borough is interested in other services, such as data reconciliation or organization, bankruptcy representation, or collection of other types of debts, a fee will be proposed after review of the specific parameters of the engagement.

What are the benefits of using PLA to collect the Borough's delinquent real estate taxes?

1. PLA actively collects on each account during the first year of delinquency, evaluating each account according to its individual set of circumstances. Because PLA's first collection step only comes at a cost of \$25 to the taxpayer, payment can be made quickly with minimal financial burden to the taxpayer. PLA remits all funds collected weekly, giving the Borough almost immediate use of its money.
2. PLA allows the Borough to retain local control over the entire collection process, with the ability to increase collections through the implementation of payment plans and a hardship program. PLA can pursue delinquent taxpayers as aggressively or leniently as the Borough deems appropriate.
3. PLA's collection process creates incentives that frequently result in an increase not only in delinquent collections, but in the Borough's current tax collection rate, due to a reduction in future delinquencies. For every account that is subsequently paid on time, the Borough will eliminate paying a 5% commission to the county.

How will PLA's collection services affect the Borough's future collection efforts?

Under The Portnoff Process, delinquent property owners are provided with an immediate incentive to promptly make payment, due to the addition of legal fees and costs if PLA's collection efforts are ignored. By providing strong incentives to make payment, many clients report a decrease in their overall delinquency rate during subsequent years of our representation. By hiring our firm, the Borough sends a strong message to its property owners that it is serious about collecting its delinquent accounts, and many property owners subsequently meet the expectation of a timely payment going forward.

When will the Borough receive the funds collected by PLA? How will the Borough be updated on the progress of delinquent accounts?

We begin to remit funds collected as soon as we have all the necessary data, conduct our internal review and verification of the data, and post the first payments. PLA will typically remit to the Borough all face, penalty and interest collected on a weekly basis through electronic ACH transfer. The remittance statement clearly identifies who has paid, the amount of the payment, and the account against which the payment has been applied. This weekly accounting affords the Borough almost immediate use of its money and enables it to track its receivables with transparency and accuracy.

How does the Borough ensure that those property owners who cannot pay are treated fairly?

PLA offers property owners the ability to pay their delinquency through a payment plan according to the parameters established by the client. Typical plan parameters permit three months for balances over \$500, and six months for balances over \$1,500. PLA also administers a hardship program at no cost to the Borough or the property owner. The hardship program is designed to help low-income owner-occupants pay the delinquency owed on their homes. Once a property owner is deemed a hardship, it is their ability to pay that drives the payment arrangement. There is no minimum payment that we will accept (although the Borough has the option to establish one), and there is no surcharge for a long-term hardship payment plan.

How do delinquent property owners contact PLA and make payment?

PLA's comprehensive website provides delinquent property owners with 24/7 access to look up their delinquent balances, complete a hardship application, and make payment. If property owner questions cannot be answered by the FAQ section of PLA's website, trained representatives are ready to speak with delinquent property owners on PLA's toll-free line Monday through Friday between the hours of 9:00 A.M. and 4:30 P.M. PLA employs English and Spanish speaking employees to answer calls. In addition to accepting payments via mail or at PLA's office locations, PLA offers online payment options via ACH transfer, credit card and debit card.

Will the Borough own real estate?

The Borough will not own real estate due to PLA's sheriff's sale process unless it specifically chooses to do so. PLA's collection process creates incentives early in the process to negate the need to list a property for sale. In 2024, PLA listed 600 properties for sheriff's sale (0.68% of the approximately 88,000 delinquent accounts turned over to PLA for collection). Of the properties listed for sale, 25 properties were subsequently sold (approximately 0.02% of all accounts), all of which were purchased by third-party bidders.

How does the law firm of Portnoff Law Associates differ from companies that want to purchase liens outright?

Third-party lien purchasers can charge transaction fees that significantly cut into the value of the short-term financial benefit gained from the sale, and buy-back requirements at the end of the contract in some scenarios transform the sale into a high-interest loan. Furthermore, the sale may be invisible to the taxpayer, so there is little incentive to change the delinquency pattern. PLA has a track record showing a reduction in the delinquency rate for many of its clients.

What is the relationship between PLA and the County Tax Claim Bureau?

Pennsylvania law requires all taxing districts to make a return of their delinquent real estate taxes to the county tax claim bureau. Depending on the county, this return may trigger an obligation on the part of the taxing district to pay the tax claim bureau a 5% commission upon collection of the tax, regardless of whether the tax is collected through the efforts of the bureau or a private collector. If PLA is retained, the Borough must instruct the tax claim bureau to refrain from collecting the delinquent taxes in order to avoid multiple demands from different collectors for the same debt. If instructed, PLA will remit 5% of the tax and penalty collected to the county tax claim bureau on behalf of the Borough.

What time commitment is required on the part of the Borough?

PLA requires a point person at the Borough to answer factual questions and provide instructions to PLA when needed. It is estimated that the time commitment is less than four hours per month in the first year, and often less in subsequent years.

What steps does the Borough need to take to hire PLA?

The Borough needs to sign a contract and enact an ordinance authorizing PLA's fee schedule as the fair and reasonable costs of collection, which fees will be shifted to the delinquent property owner. PLA will meet with a Borough representative to review payment and collection parameters. Once we receive the data in satisfactory form, we will commence collection proceedings.

Whom can I contact for additional information?

Please contact Kevin Buraks at kburaks@portnoffonline.com or (484) 690-9332 with any questions or for additional information.



PORTNOFF LAW ASSOCIATES' PAYMENT PLANS AND HARDSHIP PROGRAM

PLA's Payment Plans

All property owners are advised in the notice of delinquent claim and fee shifting of the availability of payment plans according to the parameters established by the client. Typical plan parameters permit three months for balances over \$500, and six months for balances over \$1,500.

PLA's Hardship Program

All property owners are advised in the notice of delinquent claim and fee shifting of the availability of a hardship program for owner-occupants experiencing financial difficulty. An eligible property owner must contact our office and complete an application that asks for information concerning the owner's income and expenses. The application may be obtained by calling our office or going to our website. We ask the property owner to propose a payment plan, and we evaluate the proposal considering the balance due and financial circumstances. To avoid embarrassment and to ensure uniform treatment, we ask our clients to delegate to our office the responsibility of evaluating completed hardship applications. We may seek guidance from our clients when the proposed payment plan does not seem appropriate. In many situations, the proposal is deemed appropriate, and the debt is paid over an extended time period, without additional fees or costs. Information concerning the identity of those property owners on hardship plans and the amounts to be paid is available to our clients.



HARDSHIP APPLICATION

Record Owner(s):							
Property Address or Tax Parcel Number:							
Age of record owner(s):		< 20	20-30	31-40	41-50	51-60	61-70 70+
Name and relationship of person completing this form if different than record owner:							
Total Household Annual Gross Income (check one):		\$10K	\$10K-\$30K	\$30K-\$50K	\$50K-\$70K	\$70K+	
Number of people in household and ages of each individual (list):							

Contact Information	
Mailing Address of record owner:	
Email Address of record owner* (optional – see below):	
Telephone Number of record owner:	

**I hereby acknowledge that by providing my email address above, I am either:*

- 1. Certifying that no person other than me has access to this email address; OR*
- 2. Authorizing and granting permission to PLA to use this method of contact even though third parties may have access to the communication.*

Name Each Person Contributing to Household	Gross Amount per Month	Type of Income (i.e. employment, rental income, SSI, SSD)
	\$	
	\$	
	\$	

Assets	Value
401K:	\$
CD or Savings Account:	\$
Real Estate:	\$

Your Monthly Payment Proposal	Your Monthly Due Date Proposal	Proposed First Payment Date
\$	_____ day of each month	Month /

(OPTIONAL) I believe these additional circumstances affect my ability to pay:

Expenses	Amount per Month	Additional comments (seasonal changes, upcoming
Mortgage Payment:	\$	
Rent Payment:	\$	
Car Payment(s):	\$	Please list year, make, and model of vehicle(s).
Car Insurance:	\$	
Other Loan Payment(s):	\$	Please list the type of loan.
Credit Card Payment(s):	\$	
Support Payments:	\$	
Heating Bill:	\$	
Electric Bill:	\$	
Water Bill:	\$	
Sewer Bill:	\$	
Trash Bill:	\$	
Home Phone Bill:	\$	
Internet Bill:	\$	
Cable Bill:	\$	
Cell Phone Bill:	\$	
Income Taxes:	\$	
Real Estate Taxes:	\$	
Medical Bills:	\$	
Prescriptions:	\$	
Medical Insurance:	\$	
Other Insurance:	\$	Please list type of insurance.
Groceries:	\$	
Other Bill(s):	\$	Please list type of bill.

I, _____, certify that I am the record owner of the property set forth herein, and that I have read the above and agree to these conditions. I understand that I am not obligated to agree to the above or to provide an email address in order to qualify for hardship consideration. I understand that I have a continuing obligation to inform Portnoff Law Associates, Ltd. of any improvement to financial circumstances which would permit payment of the delinquent balance herein.

Signature: _____ Date: _____

Kindly complete the application in its entirety and return it to **Portnoff Law Associates, Ltd.**

By E-mail: RequestHardship@portnoffonline.com

By Fax: (484) 690-9301

By Mail: Portnoff Law Associates, Ltd.
P.O. Box 351
Norristown, PA 19404

SAMPLE REMITTANCE REPORT

Summary Report

Delinquency Type	Face	Penalty	Reimbursement of Notice Expense	Interest	Remit to Borough	Court Costs	Attorney Fees
Trash Fees	5,559.74	555.98	406.17	119.79	6,641.68	87.00	640.00
Real Estate Taxes	19,540.75	1,954.06	315.91	381.59	22,192.31	58.00	1,300.00
Sewer Fees	5,930.64	593.07	315.91	111.97	6,951.59	58.00	890.00
Grand Total	31,031.13	3,103.11	1,037.99	613.35	35,785.58	203.00	2,830.00

Detailed Report

Creditor	Year of Delinquency	Type of Delinquency	Lot and Block No.	Property Address	Property Owner	File Number	Face	Penalty	Notice Expense	Interest	Remit	Court Costs	Attorney Fees
Borough	2024	Trash fees	123-A-456	Property 1	Owner 1	25-19021-0	166.00	16.60	-	4.25	186.85	29.00	
Borough	2024	Trash fees	123-A-456	Property 2	Owner 2	25-19067-0	353.58	35.36	45.13	5.27	439.34	-	160.00
Borough	2024	Trash fees	123-A-456	Property 3	Owner 3	25-20208-0	264.15	26.42	45.13	11.17	346.87	-	-
Borough	2024	Trash fees	123-A-456	Property 4	Owner 4	25-20231-0	214.14	21.41	45.13	3.77	284.45	-	160.00
Borough	2024	Trash fees	123-A-456	Property 5	Owner 5	25-20267-0	470.53	47.05	45.13	-	562.71	-	-
Borough	2024	Trash fees	123-A-456	Property 6	Owner 6	25-20322-0	1,711.46	171.15	45.13	40.22	1,967.96	29.00	160.00
Borough	2024	Trash fees	123-A-456	Property 7	Owner 7	25-20323-0	1,794.46	179.45	45.13	39.54	2,058.58	29.00	160.00
Borough	2024	Trash fees	123-A-456	Property 8	Owner 8	25-19176-0	180.38	18.04	45.13	6.81	250.36	-	-
Borough	2024	Trash fees	123-A-456	Property 9	Owner 9	25-19216-0	202.52	20.25	45.13	4.38	272.28	-	-
Borough	2024	Trash fees	123-A-456	Property 10	Owner 10	25-19217-0	202.52	20.25	45.13	4.38	272.28	-	-
Borough	2024	Real estate taxes	123-A-456	Property 11	Owner 11	25-19227-0	131.14	13.11	-	4.08	148.33	-	-
Borough	2024	Real estate taxes	123-A-456	Property 12	Owner 12	25-19237-0	2,397.04	239.70	45.13	51.32	2,733.19	29.00	410.00
Borough	2024	Real estate taxes	123-A-456	Property 13	Owner 13	25-19251-0	77.43	7.74	-	-	85.17	-	160.00
Borough	2024	Real estate taxes	123-A-456	Property 14	Owner 14	25-19270-0	15,120.94	1,512.09	45.13	306.04	16,984.20	29.00	410.00
Borough	2024	Real estate taxes	123-A-456	Property 15	Owner 15	25-19273-0	145.02	14.50	45.13	-	204.65	-	-
Borough	2024	Real estate taxes	123-A-456	Property 16	Owner 16	25-19278-0	206.71	20.67	45.13	10.03	282.54	-	-
Borough	2024	Real estate taxes	123-A-456	Property 17	Owner 17	25-19291-0	492.42	49.24	45.13	-	586.79	-	160.00
Borough	2023	Real estate taxes	123-A-456	Property 18	Owner 18	25-19299-0	70.67	7.07	-	-	77.74	-	-
Borough	2024	Real estate taxes	123-A-456	Property 19	Owner 19	25-19302-0	188.90	18.89	45.13	-	252.92	-	-
Borough	2024	Real estate taxes	123-A-456	Property 20	Owner 20	25-19325-0	710.48	71.05	45.13	10.12	836.78	-	160.00
Borough	2024	Sewer fees	123-A-456	Property 21	Owner 21	25-19353-0	1,522.22	152.22	45.13	24.89	1,744.46	29.00	410.00
Borough	2024	Sewer fees	123-A-456	Property 22	Owner 22	25-19356-0	292.75	29.28	45.13	-	367.16	-	-
Borough	2024	Sewer fees	123-A-456	Property 23	Owner 23	25-19397-0	268.92	26.89	45.13	7.07	348.01	-	-
Borough	2024	Sewer fees	123-A-456	Property 24	Owner 24	25-19403-0	609.22	60.92	45.13	14.58	729.85	-	160.00
Borough	2024	Sewer fees	123-A-456	Property 25	Owner 25	25-19407-0	409.89	40.99	45.13	-	496.01	-	-
Borough	2024	Sewer fees	123-A-456	Property 26	Owner 26	25-19502-0	184.92	18.49	-	-	203.41	-	-
Borough	2024	Sewer fees	123-A-456	Property 27	Owner 27	25-19510-0	2,259.26	225.93	45.13	55.33	2,585.65	29.00	160.00
Borough	2024	Sewer fees	123-A-456	Property 28	Owner 28	25-19511-0	383.46	38.35	45.13	10.10	477.04	-	160.00
							31,031.13	3,103.11	1,037.99	613.35	35,785.58	203.00	2,830.00

CLIENT TESTIMONIALS

"For some time now you have provided a much needed and successful service through your efforts on behalf of Cheltenham Township in the collection of our delinquent real estate taxes. From my experience your staff has without fail always been very professional and attentive to their responsibilities. ... I would expect nothing less of them in the new service they will now be providing to the Township in the collection of our past due sewer and refuse payments."

**Bruce A. Rangnow, Former Director of Fiscal Affairs
Cheltenham Township**

"In June 2016, the Authority Board approved the execution of an agreement with Portnoff Law Associates, Ltd. for the collection of outstanding levee fees. Portnoff Law Associates immediately got to work on behalf of the Authority in notifying all known property owners who had delinquent levee fee accounts. In a short period of time, Portnoff has collected nearly a fifth of the outstanding levee fees and deposited the funds into an Authority account. We feel that this is an incredible effort and helps support our public safety mission. We are extremely pleased with the efforts of Portnoff Law Associates on behalf of our delinquency collections. As the Executive Director of the Authority, I would not hesitate in recommending the services of Portnoff Law Associates to any other authority in the Commonwealth for their municipal collection needs. Thank you!"

**Christopher J. Belleman, Executive Director
Luzerne County Flood Protection Authority**

"I am a fan of Portnoff. We simply could not collect on these seriously delinquent accounts if not for the legal firepower and persistence Portnoff brings."

**Charlotte Gehman, Administrator
Municipal Authority of the Borough of Elverson**

"Portnoff has done wonders for our collection process! Our township processes trash billings annually. At the end of the year, all outstanding accounts are sent to Portnoff. Instead of us sporadically throughout the year trying to chase down people for old monies due, we now just turn our list over to Portnoff and I know I can pretty much check it off of my to do list because they are always on top of things. They are easy to work with and timely. Their attorneys are quick, prompt and knowledgeable. Their collection letters are easy to follow and are clear. They treat our collections like it was their own money they were trying to collect. And this makes all the difference."

**Pani Martin, Former Township Treasurer
East Fallowfield Township**

"I give these folks my highest recommendation. They've helped two municipalities in which I've worked to address these difficult situations. You are in good hands."

**Tommy Ryan, Township Manager
Worcester Township**

"I do collections for a water and wastewater company. We have been with Portnoff since 2012. Everyone at Portnoff that I have been in contact with has treated our company with the utmost professional service, answering all questions that were asked, advising our office of the different options we can pursue and letting us decide what option we feel is best for each account. We plan on working with Portnoff for a long time."

**Tina Williams, Former Collections Supervisor
Schuylkill County Municipal Authority
(Currently at St. Clair Sewer Authority)**

"On behalf of Whitehall Township, we thank your company for the reliable, excellent services you provide to our municipality. I am sincerely happy that the large percentage of our unpaids are satisfied without additional enforcement measures. We look forward to working with you in the coming year."

**Jack D. Meyers, Deputy Mayor
Whitehall Township**

"I am writing this letter to acknowledge the excellent work your firm has provided on behalf of Ringgold School District. You and your team continue to impart outstanding service to both the School District and to our community. Portnoff Law Associates has done an exceptional job collecting our delinquent real estate taxes while still remaining sensitive to the financial challenges facing our local community. With respect to your collection methods, we have found that our taxpayers are treated fairly and respectfully by your attentive and knowledgeable staff. Problems are addressed and resolved immediately. In addition, we are pleased with the revenues that your firm continues to generate for the School District. The stable growth and predictable cash flow have provided the School District with a sense of stability as we continue to work through these challenging economic times, particularly in light of the unprecedented constraints all School Districts face under the new state budget. It has been a pleasure conducting business with you and your staff. Without hesitation, we would strongly recommend your services to other School Districts and Municipalities throughout the Commonwealth."

**Randall Skrinjorich, Superintendent
Ringgold School District**

NOTES OF APPRECIATION

"I would like to start by complimenting Portnoff on your customer service team. Venus and the other folks that I have interacted with are very knowledgeable and highly competent at their jobs. Kudos to the team on being nice and empathetic to us folks that have fallen behind or neglected their payments. Nice job!!!"

A property owner from Willow Grove, PA

"Thank you to everyone at Portnoff for always working with us. It's upsetting when you have things happen in life that are out of your control that you end up having to struggle to get done what needs to be. Your staff has always been understanding and it has been truly appreciated throughout the years. I hope you all have Happy Holidays."

A property owner from Easton, PA

"I so appreciate your patience and understanding of our sad circumstances. You made a difference!!!"

A property owner from Bethlehem, PA

"I know you probably have ... people yell on innocent customer reps on calls. I would like to express my appreciation of excellent customer service from Venus. It took time for her to look up the payment due on each property and I was impressed with her kindness."

A property owner from North Wales, PA

"I called your office today to access my information and make a payment on a late tax bill. Dachi was the person who handled my call, and I wanted you to know how much I appreciated the kind and professional way she talked to me and answered my questions. I am in customer service myself and know how important it is to make the client/customer feel respected, and I just wanted to pass along my opinion that Dachi is excellent at her job."

A property owner from Washington, PA

"Thank you. You have a pretty decent web site. It was fairly painless to pay my bill."

A property owner from Drexel Hill, PA

"Thank you, thank you, thank you! Thank you for not treating me like some low life who refused to pay their taxes. Thank you for getting me the necessary information so I can pay them online. Thank you so much for taking the time to answer my email. Hoping to complete this on payday coming up... Have a wonderful day!"

A property owner from Pine Grove, PA

"Thank you very much for this information and for being so kind as to work with me on resolving my issues in the past."

A property owner from Coaldale, PA

"Today I had the double pleasure of confirming that [my delinquent] Real Estate Taxes were paid in full and speaking with Venus, your representative who answered my call. Venus was pleasant, competent and so very helpful. I particularly appreciated how she anticipated questions about the lien on the house and a paid-in-full statement. It's embarrassing to get behind on one's taxes. Venus treated me [with] dignity and the situation sensitively. ... Because Venus was so pleasant, I wouldn't hesitate to call if I needed more information than your website provides. I congratulate you on having a great representative like Venus."

A property owner from Allentown, PA

"I just had a very helpful conversation with a very nice representative... I can't thank you enough for helping me out and allowing me to continue making payments."

A property owner from Bethlehem, PA

"I just wanted to drop you a note to let you know that I paid the first installment today. I also wanted to thank you again for your help and assistance with working with my family. You are polite and very courteous."

A property owner from Lehigh, PA

"Again thank you for being there for us. Your professionalism was helpful to us. You weren't pushy, you listened to our problem... Thank you."

A property owner from Gouldsboro, PA

"Thank you so very much for all you do – I really appreciate your patience and understanding. Thank you."

A property owner from Collegeville, PA

"Thank you, Portnoff Associates for having a website that is so customer friendly. Thank you, also, for not reporting us to the credit bureaus."

A property owner from Coatesville, PA

"I'm on a tax payment plan thanks to you, which I appreciate! ... Thank you so much for working with me."

A property owner from Bethlehem, PA

"We have worked with Portnoff over the past few years. My husband was diagnosed with cancer and went on to have a stem cell transplant. He's doing very well now, but due to his health, we had significant changes in our income and had fallen behind on many things. We always caught up. It just took us longer than we hoped it would. ... I'm only sharing this because I want you to know that every single Portnoff associate that we have spoken with during these difficult years has ALWAYS treated us with kindness & respect. From the bottom of my heart, I thank you."

A property owner from Washington Township, PA

REAL ESTATE TAX SALE LAW vs. MUNICIPAL CLAIMS AND TAX LIENS ACT

	Real Estate Tax Sale Law (utilized by county tax claim bureaus)	Municipal Claims and Tax Liens Act (utilized by Portnoff Law Associates)
Timeline of Collection Process	<p><u>Year 1</u> July 1: Taxes are assessed December 31: Taxes become delinquent</p> <p><u>Year 2</u> April 30 or earlier (depending on county): Returns must be made to the Tax Claim Bureau July 31: Notices of claims must be sent</p> <p><u>Year 3</u> January 1: Claim becomes absolute September: Upset sale scheduled December: Continued upset sale scheduled</p> <p><u>Year 4</u> Judicial sale generally scheduled</p>	<p>No set collection timeline is mandated under the MCTLA. Active collection activity on the delinquent real estate taxes can be initiated in Year 2, including the filing of a lien, filing and serving of a writ of scire facias, and scheduling the sale of the property.</p> <p>Prior to the assessment of any attorney fees, a notice must be mailed to the property owner by certified mail, informing them of the balance due. If the notice is undelivered, a follow-up must be mailed by first-class mail at least ten days prior to the assessment of any attorney's fees (53 P.S. § 7106(a.3)).</p>
Control by the Taxing District	Virtually none – once a return is made to the Tax Claim Bureau, the taxing district has no control over the collection process. A taxing district may agree to postpone a sale or accept less than the total amount of the tax due (72 P.S. § 5860.501(a)(2)).	Complete control over the entire collection process is retained by the taxing district.
Time Payments Made	Distributions to the taxing district must be made at least every three months (72 P.S. § 5860.205(c.1)).	PLA makes weekly distributions to the taxing district.
Interest	9% from the date of return (72 P.S. § 5860.306(a)).	Up to 10% after filing the lien (53 P.S. § 7143).

	<p align="center">Real Estate Tax Sale Law (utilized by county tax claim bureaus)</p>	<p align="center">Municipal Claims and Tax Liens Act (utilized by Portnoff Law Associates)</p>
<p align="center">Payment Plans</p>	<p>Generally, claims not paid by July 1 of year three will be advertised for upset sale (72 P.S. § 5860.501(a)).</p> <p>A county may enact legislation allowing up to twelve additional months to pay the tax claims (72 P.S. § 5860.502a).</p> <p>Once a property has been advertised for sale, a tax claim bureau may remove a property from the sale list upon payment of 25% of the amount due and an agreement to pay the remaining balance in no more than three installments within the next year (72 P.S. § 5860.603).</p> <p>If a property owner defaults on such an agreement, the property may be listed for sale at the next scheduled upset sale, and the property owner will not be eligible for another installment agreement for three years (72 P.S. § 5860.603).</p> <p>A taxing district may be able to enter into other payment arrangements not directly provided for by the statute with a property owner, but only through its direct involvement in setting up the payment arrangements.</p>	<p>The taxing district has full discretion to establish and set the length and terms of payment plans.</p> <p>The taxing district’s delinquent collector can handle all aspects of the payment plan process on behalf of the taxing district.</p>
<p align="center">Property Sales</p>	<p>(1) Upset Sale – minimum bid includes all taxes and municipal claims due.</p> <p>(2) Private Sale – property sold free of tax claims; sold subject to mortgages and judgments.</p> <p>(3) Judicial Sale – property is sold free and clear of all claims to the highest bidder.</p> <p>(4) Repository Sale – Properties not sold at Judicial Sale are placed in repository. These properties may be sold at any time, free and clear of all claims for any amount approved by the taxing districts holding claims against the property.</p>	<p>(1) Upset Sale – property may be sold under the rules relating to mortgage foreclosures. Minimum bid includes all taxes and municipal claims due.</p> <p>(2) Free and Clear Sale – property may be sold at Sheriff’s sale, free and clear of all claims to the highest bidder.</p> <p>(3) At either sale, if there are no bidders, the taxing district may take title to the property subject to the liens not otherwise discharged by the sale.</p>

	<p align="center">Real Estate Tax Sale Law (utilized by county tax claim bureaus)</p>	<p align="center">Municipal Claims and Tax Liens Act (utilized by Portnoff Law Associates)</p>
<p align="center">Hardship Program</p>	<p>In the event of a severe financial hardship and extenuating circumstances, the Tax Claim Bureau has the option of: (1) extending the time to pay the taxes up to one year; and (2) continuing or staying a scheduled sale of owner-occupied residential property (72 P.S. § 5860.503a(a)). Extenuating circumstances include serious physical injury and unemployment (72 P.S. § 5860.503a(d)).</p> <p>The taxes may be paid in four or more installments (at least thirty days apart) (72 P.S. § 5860.503a(b)).</p> <p>In the event that an owner-occupied residential property is owned solely by individuals at least 65 years old with limited income, the Tax Claim Bureau may: (1) extend the period for payment by up to three months; (2) if the owner cannot afford to pay the taxes, defer payment for as long as the individual owns the property; or (3) if the owner does not desire to live in the property, but a tax sale would cause the owner to lose equity that has accrued in the property, the property will be listed for private sale for eleven months prior to being listed for upset sale (72 P.S. § 5860.504).</p> <p>A taxing district may be able to enter into other hardship arrangements not directly provided for by the statute with a property owner, but only through its direct involvement.</p>	<p>The taxing district has full discretion to establish a hardship program with extended payment terms for property owners experiencing financial or medical hardship.</p> <p>The taxing district’s delinquent collector can handle all aspects of the hardship evaluation process, and can review individual hardship requests with a taxing district to the extent desired by the taxing district.</p>
<p align="center">Redemption</p>	<p>No statutory right for delinquent taxpayers to redeem their property after a tax sale.</p>	<p>Delinquent taxpayers have the right to redeem their property within nine months from the date of the acknowledgment of the sheriff’s deed.</p>

The contents of the materials in this packet are for informational purposes only and should not be construed as legal advice. Please consult an attorney regarding your specific situation. Prior results described do not guarantee or predict a similar outcome. Receipt of this packet does not constitute an attorney-client relationship. Reproduction, distribution, republication and/or retransmission of material contained in this packet are prohibited unless prior written permission of Portnoff Law Associates, Ltd. is obtained.

COLLECTING DELINQUENT REAL ESTATE TAXES

You Have Options

By Kevin H. Buraks, Esq., Portnoff Law Associates, Ltd.



There are many instances where Pennsylvania boroughs are faced with one-size-fits-all mandates that dictate how they operate. Fortunately, the collection of delinquent real estate taxes is not one of them.

Pennsylvania boroughs have the ability to choose not only who will collect their delinquent taxes, but also the laws under which collections will be made.

There are only so many entities that can collect a borough's delinquent real estate taxes, including the county tax claim bureau, a private third-party collector, or the borough itself. In determining which entity will most effectively collect, it is important to understand which statute each will collect the monies.

The most frequently used statutes to collect delinquent real estate taxes in PA are the Real Estate Tax Sale Law (RETSL) and the Municipal Claims and Tax Liens Act (MCTLA).

RETSL, used exclusively by county tax claim bureaus, has specific procedures for collecting delinquent taxes and selling properties through tax sales. These procedures under RETSL are rigid and protracted.

Initially, a boilerplate notice is sent to taxpayers explaining that the property will be sold unless the delinquent taxes are paid. This notice must be sent by July 31 of the year after the taxes first became due. No subsequent collection activity occurs until July of the following year.

Payment extensions are limited under RETSL and solely at the discretion of the county commissioners. The tax claim bureau is required to conduct one upset tax sale annually (typically during year two of the delinquency), with the ability to conduct a judicial sale in the event that properties do not sell (typically during year three of the delinquency). Under RETSL, the tax claim bureau is permitted to retain 5 percent of all taxes collected as a commission.

MCTLA has a different statutory framework that boroughs may use to collect delinquent real estate taxes.

One major benefit of collecting under MCTLA is that the borough retains full control over all aspects of the collection process. Unlike the long periods of inactivity under RETSL, the borough is permitted under MCTLA to make numerous contacts with the delinquent taxpayer during the first year of delinquency in order to incentivize payment.

The borough also can allow its residents to set up payment plans. This combination of multiple contacts with the ability to accept payment plans, often leads to the quick payment of delinquent accounts under MCTLA.

Private collectors hired under MCTLA will typically remit payments electronically, allowing for the immediate use of the money collected. Under RETSL, the tax claim bureau is only required to make quarterly payments to the borough.

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FEATURE ARTICLE

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Many municipalities find that the biggest benefit of collecting under MCTLA is that the borough can charge all of its collection costs, including attorney's fees, to the delinquent taxpayer. This fee shifting not only creates strong incentive for taxpayers to pay off their delinquent accounts quickly, but it allows boroughs to hire a private collector at minimal cost to the borough.

By charging delinquent taxpayers the costs of collection, those residents who pay their bills on time will no longer be forced to shoulder the burden of the additional expenses created by taxpayers who choose not to pay.

In order to shift the collection charges to the delinquent taxpayer under MCTLA, the borough will need to adopt an ordinance that lays out the fees and costs that it intends to charge. Enacting this ordinance will put the public on notice that the borough is serious about collecting its delinquent accounts.

Shifting collection costs under MCTLA creates a strong incentive for taxpayers to pay both delinquent and current tax bills on time. Taxpayers who knowingly game the system will quickly learn that delaying payment is no longer a money-saving option.

The ability to fee shift under MCTLA frequently leads to higher current collection rates, as the lesson will be learned the



By charging delinquent taxpayers the costs of collection, those residents who pay their bills on time will no longer be forced to shoulder the burden of the additional expenses created by taxpayers who choose not to pay.

first time the taxpayer is required to pay additional fees to satisfy a delinquent bill.

Whether through a private collector or municipal solicitor, boroughs are likely to see an increase in revenue by utilizing the procedures of MCTLA.

With local control over the collection process and the shifting of costs to the delinquent taxpayer, the borough can create incentives to spark quick payment of delinquent accounts and lower delinquency rates going forward. This will draw the praise

of constituents who pay their tax bills in a timely manner and catch the attention of those who do not.

About the author: Kevin H. Buraks, Esq., is a managing attorney of Portnoff Law Associates, Ltd., a law firm that represents over 140 boroughs and municipal clients throughout Pennsylvania in the collection of delinquent real estate taxes and municipal fees, such as sewer, water, trash, stormwater, and abatement of nuisance. He can be reached at kburaks@portnoffonline.com. 



COLLECTING CONUNDRUM

Got Delinquent Accounts? Try These Ways to Make Them Pay

When everyone is pulling together, a team works well. On the other hand, when some don't pull their weight, others must pick up the slack. The same holds true for people paying their bills. If your township has delinquent accounts, try one of these approaches to urge property owners to pay up.

BY CHRIS BRADY / ASSISTANT EDITOR

Creating incentives can go a long way toward getting delinquent accounts off the books. Whether it's a water or sewer bill, fee for trash pickup, or some other overdue account, without taking some sort of action, the township enables delinquent property owners and makes them less likely to pay on past-due accounts.

The good news is that there are plenty of incentives to choose from.

Sometimes, a township toolbox contains an instrument that may have been overlooked or simply allowed to slip off the radar after not being used for some time. One such tool makes it easier for townships to deal with delinquent collections by putting all the financial burden on the property owner.

The Municipal Claims and Tax Liens Act (MCTLA) is more than 100 years old and has repeatedly helped townships and municipal authorities push property owners to pay their delinquent accounts. This act provided townships with the tools to successfully collect delinquent fees, such as water, sewer, trash, and stormwater fees, as well as delinquent real estate taxes, without using the county tax claim bureau. Other accounts collectible under the MCTLA include water and tapping fees; sidewalk, streetlight, and electricity fees; and abatement of nuisance charges.

How does it work?

Only obligations connected to real property are collectible through the MCTLA. The law allows the township to shift all reasonable costs of collection, including attorney's fees, to the delinquent property owner. Once the township uses the MCTLA, residents in arrears will learn that the perceived benefit of paying when they choose will be outweighed by the additional collection fees and costs incurred with delinquent payments.



Townships have numerous options to address delinquent accounts. From using existing law to providing payment plans, townships can make it known that action will be taken and thus provide property owners with incentives to pay on time.

To use the MCTLA, townships or municipal authorities must enact an ordinance that spells out the specific fees that can be added to delinquent accounts.

"The ordinance needs to be formally enacted to ensure that collection costs can be legally shifted to the property owner," says Kevin Buraks, an attorney with Portnoff Law Associates. "My firm provides an ordinance to our clients that complies with the Municipal Claims and Tax Liens Act. The township's solicitor also could handle this responsibility.

"There is a benefit to informing delinquent property owners of the fees that can be incurred during the collection process," he adds, "as seeing this

list of fees will provide strong incentive to pay."

Buraks says his firm provides delinquent property owners with a list of fees through a "notice of delinquency and fee shifting" and typically receives strong responses to such collection notices. The township can also advertise fees on its website or in a newsletter.

"Elected officials are sometimes concerned that adding additional costs to the underlying obligation will create political backlash," according to Portnoff Law Associates, "but by failing to collect money that is owed to the township, the vast majority of property owners who timely pay their obligations will suffer as a result of those who do not pay."

Using the MCTLA to collect past-

"There is a benefit to informing delinquent property owners of the fees that can be incurred during the collection process, as seeing this list of fees will provide strong incentive to pay."

DELINQUENT COLLECTIONS

due accounts creates a strong incentive for property owners to pay delinquent and future township bills promptly.

Other options for delinquent accounts

Townships can also provide positive incentives to encourage payment on delinquent accounts, such as flexible payment plans or a hardship program. Public utilities often have these kinds of programs to help customers meet their obligations.

For property owners who are struggling financially, an all-or-nothing option may be too much, resulting in nothing for the township. Making ad-

ditional options available that acknowledge their struggle and give property owners more time or smaller payments can give the account holders a positive view of their township and make them more willing to pay on time in the future.

Townships can also help by making multiple payment options available, including payment by cash or check and online payment via credit card or bank transfer.

When to act

Townships may wonder when they should employ one or more of these collection measures. Buraks says that it is time to use these methods when current collection efforts are not working. The township should decide how to incentivize payment, and whether it is adopting an ordinance related to MCTLA or providing payment options, the township should show it is serious about delinquent payments.

“My firm is often hired because prior collection efforts were ineffective,” says Buraks. “Our clients give property

owners a reasonable time to pay the debt before the account is turned over to my firm for collection. Most of our clients turn over accounts on an annual or biannual basis, so we do not tend to receive the accounts immediately upon becoming delinquent, granting some additional time to the delinquent property owner.”

Some townships issue press releases or use other methods to notify residents that a collections firm has been hired. This not only serves as a warning but also gives notice to all residents that the township is serious about collecting. The mere issuance of such a notice can prompt some property owners to pay up, according to Buraks.

When all else fails

When other collection efforts are unsuccessful, municipalities may pursue legal action. A lawsuit against the delinquent resident seeking to obtain a judgment for the outstanding balance can lead to legal remedies to enforce collection, such as wage garnishment, property liens, or asset seizure. ♦



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