

**BOROUGH OF SWARTHMORE**  
**2020 Final Budget**  
12/16/2019

	<b>2019 Budget</b>	2019 Estimated Actual	<b>2020 Budget</b>	% Change from 2019 Budget	Explanatory Notes	
1	<b>REVENUE - ALL OPERATING FUNDS</b>					
2	Property Taxes	\$ 2,151,600	\$ 2,151,000	\$ 2,151,600	0.00%	5.673 mills
3	Sanitary Sewer Fees	\$ 1,073,000	\$ 1,073,000	\$ 1,154,000	7.55%	\$8.40/M gallons of water used (increase of \$.60)
4	Trash Fees	\$ 563,000	\$ 563,000	\$ 610,000	8.35%	\$415 per dwelling unit (increase of \$30)
5	Intergovernmental Revenue	\$ 267,000	\$ 278,000	\$ 257,650	-3.50%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	Other Taxes	\$ 245,000	\$ 310,000	\$ 260,000	6.12%	Real Estate Transfer Tax; Local Services Tax
7	Prior Year Revenue			\$ 22,500		From unrestricted Fund Balance
8	Other Revenue					
9	Police Services	\$ 190,460	\$ 190,460	\$ 197,109	3.49%	Rutledge Borough, Swarthmore College
10	Parking Meters & Parking Permits	\$ 110,000	\$ 120,000	\$ 115,000	4.55%	
11	Licenses and Permits	\$ 175,500	\$ 175,500	\$ 175,500	0.00%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	Fines	\$ 32,500	\$ 42,500	\$ 42,500	0.00%	Motor vehicle & other fines
13	Cable Television Franchise Fees	\$ 100,000	\$ 96,000	\$ 95,000	-5.00%	
14	Recycling Revenue	\$ 39,590	\$ 40,000	\$ 41,500	4.82%	Sale of recyclables; Performance Grant; leaf mulch
15	Contributions from other sources					
16	Swarthmore Borough Authority	\$ 115,000	\$ 112,000	\$ 115,000	0.00%	Swarthmore Borough Authority Fees
17	Fire and Ambulance Service	\$ 93,640	\$ 93,640	\$ 95,510	2.00%	Swarthmore College contribution
18	Interest	\$ 21,700	\$ 26,500	\$ 27,500	26.73%	
19	Street Tree Removal & Replacement	\$ 26,250	\$ 26,250	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
20	Other	\$ 12,500	\$ 12,500	\$ 12,500	0.00%	
21	Subtotal - Miscellaneous	\$ 917,140	\$ 935,350	\$ 943,369	2.86%	
22	<b>TOTAL REVENUE</b>	<b>\$ 5,216,740</b>	<b>\$ 5,310,350</b>	<b>\$ 5,399,119</b>	<b>3.50%</b>	

		2019 Budget	2019 Estimated Actual	2020 Budget	% Change from 2019 Budget	Explanatory Notes
	<b><u>EXPENDITURES - ALL OPERATING FUNDS</u></b>					
1	<b>GENERAL GOV'T</b>					
2	Personnel	\$ 192,154	\$ 192,500	\$ 206,013	7.21%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper
3	Debt Service	\$ 122,063	\$ 120,000	\$ 78,397	-35.77%	
4	Borough Buildings & Property	\$ 123,882	\$ 124,000	\$ 124,473	0.48%	Custodian services, building maintenance, utilities, other property maintenance
5	Municipal Pension Obligation	\$ 25,273	\$ 25,273	\$ 23,198	-8.21%	Administrative and Public Works Pension (portion)
6	Professional Services	\$ 49,200	\$ 59,000	\$ 49,200	0.00%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 35,030	\$ 35,000	\$ 35,030	0.00%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 56,911	\$ 57,000	\$ 58,253	2.36%	
9	Insurance & Bonding	\$ 2,125	\$ 2,125	\$ 2,125	0.00%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 9,425	\$ 10,000	\$ 9,469	0.47%	Taxable income & benefits for Tax Collector, other tax collection expenses
11	Contribution to Capital	\$ 50,000	\$ 50,000	\$ -	-100.00%	
12	Contribution to Fund Balance	\$ -	\$ -	\$ -		
13	Miscellaneous	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
14	<b>TOTAL -GENERAL GOV'T</b>	\$ 668,563	\$ 677,398	\$ 588,657	-11.95%	
15	<b>PUBLIC SAFETY</b>					
16	<b>Police Services</b>					
17	Personnel	\$ 1,437,587	\$ 1,438,000	\$ 1,451,254	0.95%	Taxable income & benefits: Chief, Sergeant, Officers, Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits
18	General Expenditures	\$ 64,630	\$ 35,000	\$ 70,345	8.84%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 295,158	\$ 295,158	\$ 279,918	-5.16%	
20	Insurance	\$ 18,650	\$ 18,650	\$ 18,650	0.00%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 63,350	\$ 63,350	\$ 63,350	0.00%	Vehicle operation & maintenance, insurance, fuel, \$37,000 annual contribution to Capital Reserve Fund for police vehicles
22	<b>Subtotal - Police Services</b>	\$ 1,879,375	\$ 1,850,158	\$ 1,883,517	0.22%	
23	<b>Fire Protection</b>					
24	Fire Hydrant Rental	\$ 25,250	\$ 25,250	\$ 25,250	0.00%	
25	Swarthmore Fire Company Contribution	\$ 240,000	\$ 240,000	\$ 300,000	25.00%	SAFER Grant match

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26	Debt Service	\$ 23,393	\$ 22,500	\$ 23,034	-1.53%	
27	Insurance	\$ 25,500	\$ 25,500	\$ 25,500	0.00%	Vehicle Insurance, Workers' Compensation
28	<b>Subtotal - Fire Protection</b>	\$ 314,143	\$ 313,250	\$ 373,784	18.99%	
29	<b>TOTAL - PUBLIC SAFETY</b>	\$ 2,193,518	\$ 2,163,408	\$ 2,257,302	2.91%	
30	<b>PUBLIC WORKS</b>					
31	<b>Streets</b>					
32	Street Lighting	\$ 72,500	\$ 76,000	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 115,400	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 23,247	\$ 23,000	\$ 24,213	4.15%	
35	Traffic Signals, Street Signs & Markings	\$ 25,989	\$ 26,000	\$ 26,344	1.36%	
36	Snow & Ice Removal	\$ 28,250	\$ 23,250	\$ 28,685	1.54%	
37	Storm Sewers & Drains	\$ 19,445	\$ 25,000	\$ 19,709	1.36%	
38	Town Center Maintenance	\$ 34,098	\$ 34,000	\$ 34,766	1.96%	Cleaning, planting maintenance, neter maintenance
39	<b>Subtotal - Streets</b>	\$ 318,929	\$ 322,650	\$ 321,616	0.84%	
40	<b>Sanitary Sewer</b>					
41	Wastewater Collection and Treatment	\$ 913,100	\$ 925,000	\$ 1,000,292	9.55%	CDCA sewage treatment charge, preventative & routine maintenance ; engineering, \$41,000 contribution to Sewer Capital Fund
42	Debt Service	\$ 12,880	\$ 11,500	\$ 8,337	-35.27%	
43	Allocated Expenses	\$ 146,635	\$ 147,500	\$ 150,739	2.80%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44	<b>Subtotal - Sanitary Sewer</b>	\$ 1,072,615	\$ 1,084,000	\$ 1,159,368	8.09%	
45	<b>Solid Waste</b>					
46	Trash Collection	\$ 252,660	\$ 252,660	\$ 258,160	2.18%	
47	Recycling Collection	\$ 220,720	\$ 220,720	\$ 269,561	22.13%	
48	Allocated Expenses	\$ 86,434	\$ 87,000	\$ 87,793	1.57%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49	<b>Subtotal - Solid Waste</b>	\$ 559,814	\$ 560,380	\$ 615,514	9.95%	
50	<b>Parks and Street Trees</b>					
51	Parks Maintenance	\$ 38,725	\$ 40,000	\$ 39,878	2.98%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 52,702	\$ 55,000	\$ 53,404	1.33%	Removal and planting of street trees
53	<b>Subtotal - Parks and Street Trees</b>	\$ 91,427	\$ 95,000	\$ 93,281	2.03%	
54	<b>Vehicle Operation &amp; Maintenance</b>					
55	General Expenditures	\$ 25,251	\$ 25,000	\$ 25,495	0.97%	Fuel, maintenance costs
56	Insurance	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	

	2019 Budget	2019 Estimated Actual	2020 Budget	% Change from 2019 Budget	Explanatory Notes	
57	<b>Subtotal - Vehicle Operation</b>	\$ 26,251	\$ 26,000	\$ 26,495	0.93%	
58	<b>Miscellaneous</b>					
59	Administration	\$ 70,878	\$ 71,000	\$ 72,355	2.08%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, longevity, uniforms
60	Insurance	\$ 450	\$ 450	\$ 450	0.00%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	<b>Subtotal - Miscellaneous</b>	\$ 72,328	\$ 72,450	\$ 73,805	2.04%	
63	<b>TOTAL - PUBLIC WORKS</b>	\$ 2,141,364	\$ 2,160,480	\$ 2,290,081	6.94%	
64	<b>COMMUNITY SERVICES</b>					
65	Swarthmore Public Library	\$ 177,790	\$ 177,790	\$ 187,300	5.35%	
66	Swarthmore Recreation Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
68	Town Center Inc	\$ 23,000	\$ 23,000	\$ 26,000	13.04%	
	Senior Citizens Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
69						
70	<b>TOTAL - COMMUNITY SERVICES</b>	\$ 250,790	\$ 250,790	\$ 263,300	4.99%	
71	<b>TOTAL EXPENDITURES</b>	\$ 5,254,235	\$ 5,252,076	\$ 5,399,339	2.76%	
72	<b>TOTAL REVENUES LESS TOTAL EXPENDITURES</b>	\$ (37,494)	\$ 58,274	\$ (220)		

<b>Borough of Swarthmore</b> <b>Capital Budgets and Fund Balance - 2020</b>
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<b><u>CAPITAL RESERVE FUND</u></b>	<b>Budget</b>
Beginning Balance	\$300,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	
Transfer from Operating Funds (Police vehicles)	\$37,000
Interest	\$6,000
<u>Expenditures</u>	
Pickup truck (net of expected trade-in or sale)	\$40,000
Thatcher Park playground	\$25,000
HVAC Replacements	\$26,100
Replacement windows at Borough Hall	\$20,000
Banners and trash cans	\$9,500
<u>Police Vehicle payments</u>	\$23,464
Ending Balance	\$223,936

<b><u>SANITARY SEWER FUND</u></b>	<b>Budget</b>
Beginning Balance	\$150,000
<u>Revenue</u>	
Transfer from operating funds	\$41,000
Interest	\$3,000
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration (grant match)</u>	\$0
Ending Balance	\$194,000

<b><u>POST-RETIREMENT MEDICAL (OPEB)</u></b>	<b>Budget</b>
Beginning Balance	\$392,000
<u>Revenue</u>	
Budgeted Contribution	\$49,000
Interest	\$6,000
<u>Expenditures</u>	
<u>Premium payments</u>	\$26,570
Ending Balance	\$420,430

<b><u>UNRESTRICTED FUND BALANCE</u></b>	<b>Budget</b>
Beginning Balance	\$450,000
<i>(7.6% of 2019 budgeted expenditures)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	\$22,500
Ending Balance	\$427,500
<i>(7.3% of 2020 budgeted expenditures)</i>	