

BOROUGH OF SWARTHMORE
2021 Final Budget
12/21/2020

	2020 Budget	2020 Estimated Actual	2021 Budget	% Change from 2020 Budget	Explanatory Notes
1	REVENUE - ALL OPERATING FUNDS				
2	\$ 2,151,600	\$ 2,118,000	\$ 2,151,600	0.00%	
3	\$ 1,154,000	\$ 1,095,000	\$ 1,202,579	4.21%	\$9.05/M gallons of water used (increase of \$.60)
4	\$ 610,000	\$ 602,000	\$ 628,500	3.03%	\$430 per dwelling unit (increase of \$15)
5	\$ 257,650	\$ 255,000	\$ 252,007	-2.19%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	\$ 260,000	\$ 270,000	\$ 260,000	0.00%	Real Estate Transfer Tax; Local Services Tax
7	\$ 22,500	\$ 22,500	\$ 143,300		From unrestricted Fund Balance
8					
9	\$ 197,109	\$ 197,109	\$ 204,005	3.50%	Rutledge Borough, Swarthmore College
10	\$ 115,000	\$ 36,000	\$ 115,000	0.00%	
11	\$ 175,500	\$ 510,000	\$ 175,500	0.00%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	\$ 42,500	\$ 18,000	\$ 42,500	0.00%	
13	\$ 95,000	\$ 93,500	\$ 93,000	-2.11%	
14	\$ 41,500	\$ 28,000	\$ 34,000	-18.07%	Sale of recyclables; Performance Grant; leaf mulch
15					
16	\$ 115,000	\$ 113,000	\$ 115,000	0.00%	Swarthmore Borough Authority Fees
17	\$ 95,510	\$ 95,510	\$ 97,420	2.00%	Swarthmore College contribution
18	\$ 27,500	\$ 6,000	\$ 10,500	-61.82%	
19	\$ 26,250	\$ 34,000	\$ 40,000	52.38%	Homeowner pays 70% cost of removal and replacement
20	\$ 12,500	\$ 10,000	\$ 12,500	0.00%	
21	\$ 943,369	\$ 1,141,119	\$ 939,425	-0.42%	
22	\$ 5,399,119	\$ 5,503,619	\$ 5,577,411	3.30%	

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	EXPENDITURES - ALL OPERATING FUNDS					
1	GENERAL GOV'T					
2	Personnel	\$ 206,013	\$ 206,000	\$ 208,725	1.32%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper (1.3% wage increase)
3	Debt Service	\$ 78,397	\$ 75,000	\$ 78,292	-0.13%	
4	Borough Buildings & Property	\$ 124,473	\$ 120,000	\$ 125,802	1.07%	Custodian services, building maintenance, utilities, other property maintenance: purchase of RNG and elimination of RECs
5	Municipal Pension Obligation	\$ 23,198	\$ 23,198	\$ 31,049	33.84%	Administrative and Public Works Pension (portion)
6	Professional Services	\$ 49,200	\$ 49,200	\$ 49,550	0.71%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 35,030	\$ 36,500	\$ 34,110	-2.63%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 58,253	\$ 58,000	\$ 58,270	0.03%	
9	Insurance & Bonding	\$ 2,125	\$ 1,600	\$ 2,125	0.00%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 9,469	\$ 9,500	\$ 9,534	0.69%	Taxable income & benefits for Tax Collector, other tax collection expenses
11	Contribution to Capital	\$ -		\$ -		
12	Contribution to Fund Balance	\$ -		\$ -		
13	Miscellaneous	\$ 2,500	\$ 4,000	\$ 2,500	0.00%	
14	TOTAL -GENERAL GOV'T	\$ 588,657	\$ 582,998	\$ 599,956	1.92%	
15	PUBLIC SAFETY					
16	Police Services					
17	Personnel	\$ 1,451,254	\$ 1,451,000	\$ 1,483,505	2.22%	Taxable income & benefits: Chief, Sergeant, Officers, Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits (2.25% wage increase)
18	General Expenditures	\$ 70,345	\$ 71,000	\$ 66,595	-5.33%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 279,918	\$ 279,918	\$ 346,702	23.86%	
20	Insurance	\$ 18,650	\$ 15,000	\$ 18,650	0.00%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 63,350	\$ 64,000	\$ 53,350	-15.79%	Vehicle operation & maintenance, insurance, fuel, \$27,000 annual contribution to Capital Reserve Fund for police vehicles
22	Subtotal - Police Services	\$ 1,883,517	\$ 1,880,918	\$ 1,968,802	4.53%	
23	Fire Protection					
24	Fire Hydrant Rental	\$ 25,250	\$ 25,250	\$ 25,250	0.00%	
25	Swarthmore Fire Company Contribution	\$ 300,000	\$ 300,000	\$ 300,000	0.00%	
26	Debt Service	\$ 23,034	\$ 23,000	\$ 22,654	-1.65%	
27	Insurance	\$ 25,500	\$ 20,000	\$ 25,500	0.00%	Vehicle Insurance, Workers' Compensation
28	Subtotal - Fire Protection	\$ 373,784	\$ 368,250	\$ 373,404	-0.10%	
29	TOTAL - PUBLIC SAFETY	\$ 2,257,302	\$ 2,249,168	\$ 2,342,206	3.76%	

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30	PUBLIC WORKS				1.3% wage increase (all PW)	
31	Streets					
32	Street Lighting	\$ 72,500	\$ 85,000	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 115,400	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 24,213	\$ 24,500	\$ 24,736	2.16%	
35	Traffic Signals, Street Signs & Markings	\$ 26,344	\$ 26,500	\$ 26,361	0.07%	
36	Snow & Ice Removal	\$ 28,685	\$ 10,000	\$ 27,707	-3.41%	
37	Storm Sewers & Drains	\$ 19,709	\$ 50,000	\$ 20,222	2.60%	
38	Town Center Maintenance	\$ 34,766	\$ 30,000	\$ 37,299	7.29%	Cleaning, planting maintenance, netter maintenance
39	Subtotal - Streets	\$ 321,617	\$ 341,400	\$ 324,225	0.81%	
40	Sanitary Sewer					
41	Wastewater Collection and Treatment	\$ 1,000,292	\$ 1,010,000	\$ 1,038,688	3.84%	CDCA sewage treatment charge, preventative & routine maintenance ; engineering. \$41,000 contribution to Sewer Capital Fund
42	Debt Service	\$ 8,337	\$ 8,000	\$ 8,365	0.33%	
43	Allocated Expenses	\$ 150,739	\$ 150,000	\$ 153,911	2.10%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44	Subtotal - Sanitary Sewer	\$ 1,159,368	\$ 1,168,000	\$ 1,200,964	3.59%	
45	Solid Waste					
46	Trash Collection	\$ 258,160	\$ 266,000	\$ 270,346	4.72%	
47	Recycling Collection	\$ 269,561	\$ 265,000	\$ 274,973	2.01%	Curbside commingled, Recycling Center, yard waste, Leaf Collection
48	Allocated Expenses	\$ 87,793	\$ 87,000	\$ 89,996	2.51%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49	Subtotal - Solid Waste	\$ 615,514	\$ 618,000	\$ 635,314	3.22%	
50	Parks and Street Trees					
51	Parks Maintenance	\$ 39,878	\$ 54,000	\$ 48,410	21.40%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 53,404	\$ 86,000	\$ 53,414	0.02%	Homeowner pays 70% of cost for removal and replacement
53	Subtotal - Parks and Street Trees	\$ 93,282	\$ 140,000	\$ 101,824	9.16%	
54	Vehicle Operation & Maintenance					
55	General Expenditures	\$ 25,495	\$ 20,000	\$ 27,397	7.46%	Fuel, maintenance costs
56	Insurance	\$ 1,000	\$ 750	\$ 1,000	0.00%	
57	Subtotal - Vehicle Operation	\$ 26,495	\$ 20,750	\$ 28,397	7.18%	
58	Miscellaneous					
59	Administration	\$ 72,355	\$ 75,000	\$ 72,429	0.10%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, longevity, uniforms
60	Insurance	\$ 450	\$ 350	\$ 450	0.00%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	

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62	Subtotal - Miscellaneous	\$ 73,805	\$ 76,350	\$ 73,879	0.10%	
63	TOTAL - PUBLIC WORKS	\$ 2,290,081	\$ 2,364,500	\$ 2,364,603	3.25%	
64	COMMUNITY SERVICES					
65	Swarthmore Public Library	\$ 187,300	\$ 187,300	\$ 194,700	3.95%	Includes requested increase for 2021
66	Swarthmore Recreation Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
68	Town Center Inc	\$ 26,000	\$ 26,000	\$ 26,000	0.00%	
	Senior Citizens Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
69						
70	TOTAL - COMMUNITY SERVICES	\$ 263,300	\$ 263,300	\$ 270,700	2.81%	
71	TOTAL EXPENDITURES	\$ 5,399,339	\$ 5,459,966	\$ 5,577,465	3.30%	
72	<u>TOTAL REVENUES LESS TOTAL EXPENDITURES</u>	\$ (220)	\$ 43,653	\$ (55)		

Borough of Swarthmore Capital Budgets and Fund Balance - 2021
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<u>CAPITAL RESERVE FUND</u>	Budget
Beginning Balance	\$266,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	
Transfer from Operating Funds (Police vehicles)	\$27,000
Interest	\$2,600
<u>Expenditures</u>	
Police Vehicle Payments	\$28,000
Replacement windows at Borough Hall	\$25,000
Centennial Park furnishings	\$5,600
Borough Hall solar panels	\$6,600
Ending Balance	\$230,400

<u>SANITARY SEWER FUND</u>	Budget
Beginning Balance	\$116,500
<u>Revenue</u>	
Transfer from operating funds	\$41,000
Interest	\$500
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration</u>	\$0
Ending Balance	\$158,000

<u>POST-RETIREMENT MEDICAL (OPEB)</u>	Budget
Beginning Balance	\$407,500
<u>Revenue</u>	
Budgeted Contribution	\$49,000
Interest	\$3,000
<u>Expenditures</u>	
<u>Premium payments (JM)</u>	\$30,294
Ending Balance	\$429,206

<u>UNRESTRICTED FUND BALANCE</u>	Budget
Beginning Balance	\$550,000
<i>(9.3% of 2020 budgeted expenditures)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	\$143,300
Ending Balance	\$406,700
<i>(7.4% of 2021 budgeted expenditures)</i>	