

BOROUGH OF SWARTHMORE
2022 Final Budget
12/20/2021

	2021 Budget	2021 Estimated Actual	2022 Budget	% Change from 2021 Budget	Explanatory Notes
1	<u>REVENUE - ALL OPERATING FUNDS</u>				
2	\$ 2,151,600	\$ 2,151,600	\$ 2,226,906	3.50%	3.40 mills
3	\$ 1,202,579	\$ 1,202,579	\$ 1,207,528	0.41%	\$9.40/M gallons of water used
4	\$ 628,500	\$ 628,500	\$ 628,500	0.00%	\$430 per dwelling unit
5	\$ 252,007	\$ 252,000	\$ 249,089	-1.16%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	\$ 260,000	\$ 330,000	\$ 290,000	11.54%	Real Estate Transfer Tax; Local Services Tax
7	\$ 143,300	\$ 143,300	\$ 37,500	-73.83%	From unrestricted Fund Balance
8					
9	\$ 204,005	\$ 204,005	\$ 221,265	8.46%	Rutledge Borough, Swarthmore College
10	\$ 115,000	\$ 50,000	\$ 115,000	0.00%	
11	\$ 175,500	\$ 220,000	\$ 203,000	15.67%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	\$ 42,500	\$ 25,000	\$ 42,500	0.00%	
13	\$ 93,000	\$ 93,000	\$ 93,000	0.00%	
14	\$ 34,000	\$ 34,000	\$ 34,918	2.70%	Sale of recyclables; Performance Grant; leaf mulch
15					
16	\$ 115,000	\$ 129,000	\$ 115,000	0.00%	Swarthmore Borough Authority Fees
17	\$ 97,420	\$ 97,420	\$ 106,750	9.58%	Swarthmore College contribution
18	\$ 10,500	\$ 550	\$ 5,250	-50.00%	
19	\$ 40,000	\$ 34,000	\$ 40,000	0.00%	Homeowner pays 70% cost of removal and replacement
20	\$ 12,500	\$ 10,000	\$ 12,500	0.00%	
21	\$ 939,425	\$ 896,975	\$ 989,183	5.30%	
22	\$ 5,577,411	\$ 5,604,954	\$ 5,628,705	0.92%	

		2021 Budget	2021 Estimated Actual	2022 Budget	% Change from 2021 Budget	Explanatory Notes
	<u>EXPENDITURES - ALL OPERATING FUNDS</u>					
1	GENERAL GOV'T					
2	Personnel	\$ 208,725	\$ 212,225	\$ 218,395	4.63%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper
3	Debt Service	\$ 78,292	\$ 95,000	\$ 59,574	-23.91%	
4	Borough Buildings & Property	\$ 125,802	\$ 110,000	\$ 120,729	-4.03%	Custodian services, building maintenance, utilities, other property maintenance
5	Municipal Pension Obligation	\$ 31,049	\$ 31,049	\$ 17,353	-44.11%	Administrative and Public Works Pension (portion)
6	Professional Services	\$ 49,550	\$ 42,000	\$ 49,550	0.00%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 34,110	\$ 34,000	\$ 34,610	1.47%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 58,270	\$ 55,000	\$ 58,702	0.74%	
9	Insurance & Bonding	\$ 2,125	\$ 1,500	\$ 3,350	57.65%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 9,534	\$ 9,500	\$ 10,101	5.95%	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	\$ 599,957	\$ 594,274	\$ 574,864	-4.18%	
15	PUBLIC SAFETY					
16	Police Services					
17	Personnel	\$ 1,483,505	\$ 1,540,005	\$ 1,594,194	7.46%	Taxable income & benefits: Chief, Sergeants (2), Officers, Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits
18	General Expenditures	\$ 66,595	\$ 66,500	\$ 93,305	40.11%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications; body-worn cameras
19	Municipal Pension Obligation	\$ 346,702	\$ 346,702	\$ 287,113	-17.19%	
20	Insurance	\$ 18,650	\$ 18,650	\$ 20,650	10.72%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 53,350	\$ 56,000	\$ 64,750	21.37%	Vehicle operation & maintenance, insurance, fuel, \$37,000 annual contribution to Capital Reserve Fund for police vehicles
22	Subtotal - Police Services	\$ 1,968,802	\$ 2,027,857	\$ 2,060,012	4.63%	
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%	

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26	Debt Service	\$ 22,654	\$ 24,000	\$ 2,123	-90.63%	
27	Insurance	\$ 25,500	\$ 20,000	\$ 21,000	-17.65%	Vehicle Insurance, Workers' Compensation
28	Subtotal - Fire Protection	\$ 373,404	\$ 369,250	\$ 348,373	-6.70%	
29	TOTAL - PUBLIC SAFETY	\$ 2,342,206	\$ 2,397,107	\$ 2,408,385	2.83%	
30	PUBLIC WORKS					
31	Streets					
32	Street Lighting	\$ 72,500	\$ 72,500	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 115,400	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 24,736	\$ 25,000	\$ 24,678	-0.23%	
35	Traffic Signals, Street Signs & Markings	\$ 26,361	\$ 26,500	\$ 26,317	-0.17%	
36	Snow & Ice Removal	\$ 27,707	\$ 27,500	\$ 27,178	-1.91%	
37	Storm Sewers & Drains	\$ 20,222	\$ 18,000	\$ 20,427	1.01%	
38	Town Center Maintenance	\$ 37,299	\$ 30,000	\$ 38,405	2.96%	Cleaning, planting maintenance, netter maintenance
39	Subtotal - Streets	\$ 324,225	\$ 314,900	\$ 324,904	0.21%	
40	Sanitary Sewer					
41	Wastewater Collection and Treatment	\$ 1,038,688	\$ 1,038,688	\$ 1,052,000	1.28%	CDCA sewage treatment charge, preventative & routine maintenance ; engineering, elimination of contribution to Sewer Capital Fund
42	Debt Service	\$ 8,365	\$ 8,900	\$ 8,391	0.31%	
43	Allocated Expenses	\$ 153,911	\$ 155,000	\$ 147,218	-4.35%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44	Subtotal - Sanitary Sewer	\$ 1,200,964	\$ 1,202,588	\$ 1,207,609	0.55%	
45	Solid Waste					
46	Trash Collection	\$ 270,346	\$ 270,346	\$ 292,346	8.14%	
47	Recycling Collection	\$ 274,973	\$ 264,000	\$ 234,224	-14.82%	Curbside commingled, Recycling Center, yard waste, Leaf Collection
48	Allocated Expenses	\$ 89,996	\$ 90,000	\$ 85,377	-5.13%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49	Subtotal - Solid Waste	\$ 635,315	\$ 624,346	\$ 611,947	-3.68%	
50	Parks and Street Trees					
51	Parks Maintenance	\$ 48,410	\$ 48,500	\$ 47,542	-1.79%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 53,414	\$ 54,000	\$ 52,988	-0.80%	Homeowner pays 70% of cost for removal and replacement
53	Subtotal - Parks and Street Trees	\$ 101,824	\$ 102,500	\$ 100,530	-1.27%	
54	Vehicle Operation & Maintenance					
55	General Expenditures	\$ 27,397	\$ 23,500	\$ 28,265	3.17%	Fuel, maintenance costs

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56	Insurance	\$ 1,000	\$ 1,000	\$ 1,344	34.40%	
57	Subtotal - Vehicle Operation	\$ 28,397	\$ 24,500	\$ 29,609	4.27%	
58	Miscellaneous					
59	Administration	\$ 72,429	\$ 72,500	\$ 72,483	0.07%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, uniforms
60	Insurance	\$ 450	\$ 450	\$ 503	11.67%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	Subtotal - Miscellaneous	\$ 73,879	\$ 73,950	\$ 73,986	0.14%	
63	TOTAL - PUBLIC WORKS	\$ 2,364,604	\$ 2,342,784	\$ 2,348,584	-0.68%	
64	COMMUNITY SERVICES					
65	Swarthmore Public Library	\$ 194,700	\$ 194,700	\$ 200,700	3.08%	
66	Swarthmore Recreation Association	\$ 25,000	\$ 25,000	\$ 30,000	20.00%	
68	Town Center Inc	\$ 26,000	\$ 26,000	\$ 41,340	59.00%	
	Senior Citizens Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
69						
70	TOTAL - COMMUNITY SERVICES	\$ 270,700	\$ 270,700	\$ 297,040	9.73%	
71	TOTAL EXPENDITURES	\$ 5,577,467	\$ 5,604,865	\$ 5,628,873	0.92%	
72	TOTAL REVENUES LESS TOTAL EXPENDITURES	\$ (56)	\$ 89	\$ (168)		

Borough of Swarthmore
Capital Budgets and Fund Balance - 2022

CAPITAL RESERVE FUND	Budget
Beginning Balance	\$233,850
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	
Transfer from Operating Funds (Police vehicles)	\$37,000
Interest	\$300
<u>Expenditures</u>	
Police Vehicle Payments	\$35,500
Replacement windows at Borough Hall	\$25,000
Ending Balance	\$210,650

SANITARY SEWER FUND	Budget
Beginning Balance	\$157,500
<u>Revenue</u>	
Transfer from operating funds	\$0
Interest	\$250
<u>Expenditures</u>	
Sewer Repairs and Restoration	\$0
Ending Balance	\$157,750

POST-RETIREMENT MEDICAL (OPEB)	Budget
Beginning Balance	\$429,500
<u>Revenue</u>	
Budgeted Contribution	\$96,157
Interest	\$550
<u>Expenditures</u>	
Premium payments	\$30,645
Ending Balance	\$495,562

AMERICAN RESCUE PLAN (ARP)	Budget
Beginning Balance	\$332,575
<u>Revenue</u>	
Interest	\$500
<u>Expenditures</u>	
TBD	
Ending Balance	\$333,075

UNRESTRICTED FUND BALANCE	Budget
Beginning Balance	\$450,000
<i>(8.1% of 2021 budgeted expenditures)</i>	
<u>Expenditures</u>	
Budget Relief	\$37,500
Ending Balance	\$412,500
<i>(7.3% of 2022 budgeted expenditures)</i>	