

**BOROUGH OF SWARTHMORE**  
**2016 Final Budget**  
12/21/2015

	<b>2015 Budget</b>	2015 Estimated Actual	<b>2016 Budget</b>	% Change from 2015 Budget	Explanatory Notes
1	<b><u>REVENUE - ALL OPERATING FUNDS</u></b>				
2	\$ 2,076,600	\$ 2,076,600	\$ 2,106,750	1.45%	Increase in millage from 5.589 mills to 5.673 mills
3	\$ 972,000	\$ 914,000	\$ 1,000,000	2.88%	Increase from \$6.70/M to \$7.10/M gallons of water used
4	\$ 495,000	\$ 488,000	\$ 515,000	4.04%	Increase from \$340 to \$350 per dwelling unit trash & recycling; \$65 to \$70 recycling only
5	\$ 238,466	\$ 252,700	\$ 262,236	9.97%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	\$ 225,000	\$ 223,000	\$ 225,000	0.00%	Real Estate Transfer Tax; Local Services Tax
7	\$ 200,000	\$ 200,000	\$ 90,000	-55.00%	From unrestricted Fund Balance
8	Miscellaneous				
9	\$ 125,578	\$ 125,600	\$ 130,402	3.84%	Rutledge Borough & Swarthmore College
10	\$ 70,000	\$ 88,000	\$ 90,000	28.57%	
11	\$ 137,000	\$ 250,000	\$ 174,000	27.01%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	\$ 37,500	\$ 42,500	\$ 47,500	0.00%	Motor vehicle & other fines
13	\$ 100,000	\$ 101,000	\$ 100,000	0.00%	
14	\$ 42,040	\$ 33,500	\$ 43,261	2.90%	Sale of recyclables; Performance Grant; leaf mulch
15	\$ 112,817	\$ 127,817	\$ 140,000	24.09%	Swarthmore College contribution
16	\$ 325	\$ 325	\$ 325	0.00%	
17	\$ 26,250	\$ 15,500	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
18	\$ 12,500	\$ 5,500	\$ 12,500	0.00%	
19	\$ 664,010	\$ 789,742	\$ 764,238	15.09%	
20	\$ 4,871,076	\$ 4,944,042	\$ 4,963,224	1.89%	

		2015 Budget	2015 Estimated Actual	2016 Budget	% Change from 2015 Budget	Explanatory Notes
	<b>EXPENDITURES - ALL OPERATING FUNDS</b>					
1	<b>GENERAL GOV'T</b>					
2	Personnel	\$ 183,091	\$ 183,091	\$ 186,176	1.69%	Taxable income & benefits: Borough Manager, Administrative Assistant, Bookkeeper
3	Debt Service	\$ 192,608	\$ 192,608	\$ 95,032	-50.66%	
4	Borough Buildings & Property	\$ 92,178	\$ 110,000	\$ 103,146	11.90%	Custodian services, building maintenance, utilities, other property maintenance (sidewalks, fencing, etc)
5	Municipal Pension Obligation	\$ 45,024	\$ 45,024	\$ 48,151	6.95%	Administrative and (portion) Public Works Pension
6	Professional Services	\$ 36,800	\$ 36,800	\$ 36,800	0.00%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 28,110	\$ 33,000	\$ 32,850	16.86%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 44,069	\$ 35,000	\$ 44,710	1.45%	
9	Insurance & Bonding	\$ 7,125	\$ 5,500	\$ 2,125	-70.18%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 8,538	\$ 9,000	\$ 8,900	4.24%	
11	Contribution to Capital	\$ 42,000	\$ 42,000	\$ 50,000	19.05%	To Capital Reserve Fund for future capital expenditures
12	Contribution to Fund Balance	\$ -	\$ -	\$ -		12/31/2015 Fund Balance projected at 10%
13	Miscellaneous	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
14	<b>TOTAL -GENERAL GOV'T</b>	\$ 682,043	\$ 694,523	\$ 610,391	-10.51%	
15	<b>PUBLIC SAFETY</b>					
16	<b>Police Services</b>					
17	Personnel	\$ 1,377,496	\$ 1,389,000	\$ 1,436,146	4.26%	Taxable income & benefits: Chief, Sergeant, Officers, Clerk, Meter Enforcement, Crossing Guards, post-retirement medical benefits
18	General Expenditures	\$ 56,160	\$ 55,000	\$ 55,702	-0.82%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 296,783	\$ 296,783	\$ 312,085	5.16%	
20	Insurance	\$ 20,650	\$ 15,500	\$ 18,650	-9.69%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 62,700	\$ 60,000	\$ 58,950	-5.98%	Vehicle operation & maintenance, insurance, fuel, \$31,350 annual contribution to Capital Projects Fund
22	<b>Subtotal - Police Services</b>	\$ 1,813,789	\$ 1,816,283	\$ 1,881,533	3.73%	

		2015 Budget	2015 Estimated Actual	2016 Budget	% Change from 2015 Budget	Explanatory Notes
23	<b>Fire Protection</b>					
24	Fire Hydrant Rental	\$ 24,000	\$ 24,000	\$ 24,000	0.00%	
25	Swarthmore Fire Company Contribution	\$ 100,000	\$ 100,000	\$ 125,000	25.00%	
26	Debt Service	\$ 23,042	\$ 23,402	\$ 32,829	42.47%	Loan payments for fire apparatus and fire house
27	Insurance	\$ 24,500	\$ 22,000	\$ 25,500	4.08%	Vehicle Insurance, Workers' Compensation
28	<b>Subtotal - Fire Protection</b>	\$ 171,542	\$ 169,402	\$ 207,329	20.86%	
29	<b>TOTAL - PUBLIC SAFETY</b>	\$ 1,985,331	\$ 1,985,685	\$ 2,088,862	5.21%	
30	<b>PUBLIC WORKS</b>					
31	<b>Streets</b>					
32	Street Lighting	\$ 72,500	\$ 72,500	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 92,400	\$ 110,000	\$ 115,400	24.89%	Increase from \$84,000 to \$104,700 for paving and from \$8,400 to \$10,700 for engineering
34	Street Repairs & Cleaning	\$ 21,762	\$ 25,000	\$ 22,698	4.30%	
35	Traffic Signals, Street Signs & Markings	\$ 27,673	\$ 27,500	\$ 27,372	-1.09%	
36	Snow & Ice Removal	\$ 28,478	\$ 34,000	\$ 32,659	14.68%	
37	Storm Sewers & Drains	\$ 16,034	\$ 18,500	\$ 18,490	15.32%	
38	Town Center Maintenance	\$ 30,283		\$ 30,946	2.19%	Cleaning, planting maintenance, netter maintenance
39	<b>Subtotal - Streets</b>	\$ 289,130	\$ 287,500	\$ 320,065	10.70%	
40	<b>Sanitary Sewer</b>					
41	Wastewater Collection and Treatment	\$ 805,169	\$ 805,169	\$ 827,287	2.75%	Sewage treatment, preventative & routine maintenance ; \$43,500 contribution to Sewer Capital Fund
42	Debt Service	\$ 41,008	\$ 41,008	\$ 26,531	-35.30%	
43	Allocated Expenses	\$ 166,174	\$ 166,174	\$ 151,713	-8.70%	Portion of administrative salaries, building debt service, vehicle expenses, insurance, pension (MMO)
44	<b>Subtotal - Sanitary Sewer</b>	\$ 1,012,351	\$ 1,012,351	\$ 1,005,531	-0.67%	
45	<b>Solid Waste</b>					
46	Trash Collection	\$ 208,560	\$ 208,560	\$ 217,560	4.32%	
47	Recycling Collection	\$ 205,888	\$ 210,000	\$ 215,060	4.46%	Recycling, yard waste, leaf collection
48	Allocated Expenses	\$ 132,750	\$ 132,750	\$ 124,609	-6.13%	Portion of administrative salaries, building debt service, vehicle expenses, insurance, pension (MMO)
49	<b>Subtotal - Solid Waste</b>	\$ 547,198	\$ 551,310	\$ 557,229	1.83%	
50	<b>Parks and Street Trees</b>					

		2015 Budget	2015 Estimated Actual	2016 Budget	% Change from 2015 Budget	Explanatory Notes
51	Parks Maintenance	\$ 39,422	\$ 39,422	\$ 40,073	1.65%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 52,926	\$ 52,926	\$ 51,374	-2.93%	Removal and planting of street trees
53	<b>Subtotal - Parks and Street Trees</b>	\$ 92,348	\$ 92,348	\$ 91,447	-0.98%	
54	<b>Vehicle Operation &amp; Maintenance</b>					
55	General Expenditures	\$ 26,942	\$ 26,942	\$ 26,383	-2.08%	Fuel, maintenance costs
56	Insurance	\$ 2,000	\$ 2,000	\$ 1,000	-50.00%	
57	<b>Subtotal - Vehicle Operation</b>	\$ 28,942	\$ 28,942	\$ 27,383	-5.39%	
58	<b>Miscellaneous</b>					
59	Administration	\$ 62,540	\$ 62,540	\$ 66,905	6.98%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, longevity, uniforms
60	Insurance	\$ 950	\$ 750	\$ 450	-52.63%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	<b>Subtotal - Miscellaneous</b>	\$ 64,490	\$ 64,290	\$ 68,355	5.99%	
63	<b>TOTAL - PUBLIC WORKS</b>	\$ 2,034,459	\$ 2,036,741	\$ 2,070,010	1.75%	
64	<b>COMMUNITY SERVICES</b>					
65	Swarthmore Public Library	\$ 130,000	\$ 130,000	\$ 146,000	12.31%	
66	Swarthmore Recreation Association	\$ 18,000	\$ 18,000	\$ 25,000	38.89%	
67	Swarthmore Community Center	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	
68	Town Center Inc	\$ 20,000.00	\$ 20,000.00	\$ 20,000	0.00%	
69						
70	<b>TOTAL - COMMUNITY SERVICES</b>	\$ 171,000	\$ 171,000	\$ 194,000	13.45%	
71	<b><u>TOTAL EXPENDITURES</u></b>	\$ 4,872,833	\$ 4,887,949	\$ 4,963,263	1.86%	
72	<b><u>TOTAL REVENUES LESS TOTAL EXPENDITURES</u></b>	\$ (1,757)	\$ 56,093	\$ (39)		

**Borough of Swarthmore  
Capital Budgets and Fund Balance - 2016**

<b>CAPITAL RESERVE FUND</b>	<b>Budget</b>
Beginning Balance	\$184,250
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	\$50,000
Transfer from Operating Funds (Police vehicles)	\$31,500
Transfer from Operating Funds (Public Works repayments)	\$8,550
Interest	\$20
<u>Expenditures</u>	
TAP Grant Engineering	\$7,354
CORPPS Grant Match	\$6,000
Police Vehicle payments	\$26,500
Town Green (parking lot)	\$10,000
Leaf Composter (5% share, net of grant)	\$16,635
<u>Other Capital Purchases (TBD)</u>	\$0
Ending Balance	\$207,831

<b>SANITARY SEWER FUND</b>	<b>Budget</b>
Beginning Balance	\$39,325
<u>Revenue</u>	
Transfer from operating funds	\$43,500
Interest	\$10
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration</u>	\$20,000
Ending Balance	\$62,835

<b>DOWNTOWN REVITALIZATION FUND</b>	<b>Budget</b>
Beginning Balance	\$22,152
<u>Revenue</u>	
Due from BID	\$925
Interest	\$10
<u>Expenditures</u>	
Parking Lot	\$20,000
Ending Balance	\$3,087

<b>POST-RETIREMENT MEDICAL (OPEB)</b>	<b>Budget</b>
Beginning Balance	\$252,435
<u>Revenue</u>	
Budgeted Contribution	\$32,000
Interest	\$40
<u>Expenditures</u>	
<u>Insurance Premiums</u>	\$0
Ending Balance	\$284,475

<b>FUND BALANCE</b>	<b>Budget</b>
Beginning Balance	\$500,000
<i>(goal range is between \$223,000 and \$446,000)</i>	
<u>Expenditures</u>	
General Budget Relief	\$90,000
Ending Balance (8%)	\$410,000
<i>(goal range is between \$248,000 and \$496,000)</i>	