

BOROUGH OF SWARTHMORE
2017 Final Budget
12/19/2016

	2016 Budget	2016 Estimated Actual	2017 Budget	% Change from 2016 Budget	Explanatory Notes
1	<u>REVENUE - ALL OPERATING FUNDS</u>				
2	\$ 2,106,750	\$ 2,125,000	\$ 2,151,350	2.12%	5.673 mills (no increase)
3	\$ 1,000,000	\$ 970,000	\$ 970,000	-3.00%	\$7.10/M gallons of water used
4	\$ 515,000	\$ 510,000	\$ 530,000	2.91%	\$360 per dwelling unit trash & recycling; \$75 recycling only
5	\$ 262,236	\$ 277,000	\$ 268,409	2.35%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	\$ 225,000	\$ 280,000	\$ 245,000	8.89%	Real Estate Transfer Tax; Local Services Tax
7	\$ 90,000		\$ 63,000	-30.00%	From unrestricted Fund Balance
8					
9	\$ 130,402	\$ 130,402	\$ 178,278	36.71%	Rutledge Borough & Swarthmore College
10	\$ 90,000	\$ 115,000	\$ 100,000	11.11%	
11	\$ 174,000	\$ 395,000	\$ 175,500	0.86%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	\$ 47,500	\$ 40,000	\$ 47,500	0.00%	Motor vehicle & other fines
13	\$ 100,000	\$ 103,879	\$ 100,000	0.00%	
14	\$ 43,261	\$ 39,000	\$ 38,325	-11.41%	Sale of recyclables; Performance Grant; leaf mulch
15	\$ 140,000	\$ 140,000		-28.57%	
16			\$100,000		Swarthmore Borough Authority Fees
17			\$90,000		Swarthmore College contribution
18	\$ 325	\$ 4,500	\$ 4,250	1207.69%	
19	\$ 26,250	\$ 27,170	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
20	\$ 12,500	\$ 10,150	\$ 12,500	0.00%	
21	\$ 764,238	\$ 1,005,101	\$ 872,603	14.18%	
22	<u>TOTAL REVENUE</u>	\$ 5,167,101	\$ 5,100,362	2.76%	

	2016 Budget	2016 Estimated Actual	2017 Budget	% Change from 2016 Budget	Explanatory Notes	
EXPENDITURES - ALL OPERATING FUNDS						
1 GENERAL GOV'T						
2	Personnel	\$ 186,176	\$ 186,176	\$ 192,411	3.35%	Truible income & benefits: Borough Mgmt., Administrative Assistant, Bookkeeper
3	Debt Service	\$ 126,710	\$ 212,000	\$ 120,066	-5.24%	
4	Borough Buildings & Property	\$ 103,146	\$ 115,000	\$ 125,022	21.21%	Custodian services, building maintenance, utilities, other property maintenance (sweepers, fencing, etc)
5	Municipal Pension Obligation	\$ 48,151	\$ 48,151	\$ 46,789	-2.83%	Administrative and (portion) Public Works Pension
6	Professional Services	\$ 36,800	\$ 28,800	\$ 36,800	0.00%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 32,850	\$ 32,850	\$ 32,850	0.00%	Office supplies, postage, education, association dues, advertising, communication, office equipment
8	Planning, Zoning & Code Enforcement	\$ 44,710	\$ 44,710	\$ 46,183	3.29%	
9	Insurance & Bonding	\$ 2,125	\$ 2,125	\$ 2,125	0.00%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 8,900	\$ 9,000	\$ 8,425	-5.34%	
11	Contribution to Capital	\$ 50,000	\$ 100,000	\$ 50,000	0.00%	To Capital Reserve Fund for future capital expenditures
12	Contribution to Fund Balance	\$ -	\$ -	\$ -	-	
13	Miscellaneous	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
14	TOTAL - GENERAL GOV'T	\$ 642,068	\$ 781,312	\$ 663,171	3.29%	
15 PUBLIC SAFETY						
16 Police Services						
16	Personnel	\$ 1,436,146	\$ 1,455,000	\$ 1,497,002	4.24%	Truible income & benefits: Chief, Sergeant, Officers, Clerk, Men's Enforcement, Crossing Guards, post-retirement medical benefits
17	General Expenditures	\$ 55,702	\$ 61,702	\$ 54,710	-1.78%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 312,085	\$ 312,085	\$ 304,995	-2.27%	
20	Insurance	\$ 18,650	\$ 18,650	\$ 18,650	0.00%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 58,950	\$ 58,950	\$ 57,700	-2.12%	Vehicle operation & maintenance, insurance, fuel, \$31,350 annual contribution to Capital Reserve Fund
22	Subtotal - Police Services	\$ 1,881,533	\$ 1,906,387	\$ 1,933,057	2.74%	
23 Fire Protection						
24	Fire Hydrant Rental	\$ 24,000	\$ 24,000	\$ 24,000	0.00%	
25	Swarthmore Fire Company	\$ 125,000	\$ 131,927	\$ 190,000	52.00%	
26	Debt Service	\$ 32,829	\$ 30,000	\$ 23,246	-29.19%	
27	Insurance	\$ 25,500	\$ 25,500	\$ 25,500	0.00%	Vehicle Insurance, Workers' Compensation
28	Subtotal - Fire Protection	\$ 207,329	\$ 211,427	\$ 262,746	26.73%	
29	TOTAL - PUBLIC SAFETY	\$ 2,088,862	\$ 2,117,814	\$ 2,195,803	5.12%	
30 PUBLIC WORKS						
31 Streets						
32	Street Lighting	\$ 72,500	\$ 82,500	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 145,000	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 22,698	\$ 22,500	\$ 23,393	3.06%	
35	Traffic Signals, Street Signs &	\$ 27,372	\$ 34,000	\$ 26,824	-2.00%	
36	Snow & Ice Removal	\$ 32,659	\$ 28,500	\$ 33,596	-0.19%	
37	Storm Sewers & Drains	\$ 15,400	\$ 16,000	\$ 18,454	-0.19%	
38	Town Center Maintenance	\$ 30,946	\$ 31,500	\$ 33,128	7.05%	Cleaning, planting maintenance, meter maintenance
39	Subtotal - Streets	\$ 320,065	\$ 360,000	\$ 322,296	0.70%	
40 Sanitary Sewer						
41	Wastewater Collection and Treatment	\$ 827,287	\$ 840,000	\$ 797,260	-3.63%	Sewage treatment, preventative & routine maintenance - \$60,000 contribution to Sewer Capital Fund
42	Debt Service	\$ 26,531	\$ 24,000	\$ 12,507	-52.86%	
43	Allocated Expenses	\$ 132,706	\$ 132,706	\$ 135,543	2.14%	Portion of administrative salaries, vehicle expenses, insurance, pension (MEMO)
44	Subtotal - Sanitary Sewer	\$ 986,524	\$ 996,706	\$ 945,311	-4.18%	
45 Solid Waste						
46	Trash Collection	\$ 217,560	\$ 215,000	\$ 226,260	4.00%	
47	Recycling Collection	\$ 215,060	\$ 220,000	\$ 221,332	2.92%	Recycling, yard waste, leaf collection
48	Allocated Expenses	\$ 111,938	\$ 111,938	\$ 113,343	1.26%	Portion of administrative salaries, vehicle expenses, insurance, pension (MEMO)
49	Subtotal - Solid Waste	\$ 544,558	\$ 546,938	\$ 560,935	3.01%	
50 Parks and Street Trees						
51	Parks Maintenance	\$ 40,073	\$ 40,000	\$ 39,985	-0.22%	Mowing, care of trees and shrubs, maintenance of play ground equipment, picnic
52	Street Trees	\$ 51,374	\$ 57,500	\$ 53,845	4.81%	Removal and planting of street trees
53	Subtotal - Parks and Street Trees	\$ 91,447	\$ 97,500	\$ 93,830	2.61%	
54 Vehicle Operation & Maintenance						
55	General Expenditures	\$ 26,383	\$ 21,500	\$ 25,723	-2.50%	Fuel, maintenance costs
56	Insurance	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
57	Subtotal - Vehicle Operation	\$ 27,383	\$ 22,500	\$ 26,723	-2.41%	
58 Miscellaneous						
59	Administration	\$ 66,905	\$ 66,905	\$ 71,018	6.15%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, baggage, uniforms
60	Insurance	\$ 450	\$ 450	\$ 450	0.00%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	Subtotal - Miscellaneous	\$ 68,355	\$ 68,355	\$ 72,468	6.02%	
63	TOTAL - PUBLIC WORKS	\$ 2,038,332	\$ 2,052,499	\$ 2,021,562	-0.82%	
64 COMMUNITY SERVICES						
65	Swarthmore Public Library	\$ 146,000	\$ 130,000	\$ 159,140	9.00%	
66	Swarthmore Recreation Association	\$ 25,000	\$ 18,000	\$ 25,000	0.00%	
67	Swarthmore Community Center	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	
68	Town Center Inc	\$ 20,000.00	\$ 20,000.00	\$ 22,000	10.00%	
69	Senior Services Grants			\$ 10,000	100.00%	
70	TOTAL - COMMUNITY SERVICES	\$ 194,000	\$ 171,000	\$ 219,140	12.96%	
71	TOTAL EXPENDITURES	\$ 4,963,262	\$ 5,122,625	\$ 5,099,676	2.75%	
72	TOTAL REVENUES LESS TOTAL EXPENDITURES	\$ (38)	\$ 44,476	\$ 686		

Borough of Swarthmore Capital Budgets and Fund Balance - 2017
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<u>CAPITAL RESERVE FUND</u>	Budget
Beginning Balance	\$280,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	\$50,000
Transfer from Operating Funds (Police vehicles)	\$31,500
Recycling Grant reimbursement	\$24,213
Interest	\$600
<u>Expenditures</u>	
<u>Police Vehicle payments</u>	\$30,250
Ending Balance	\$356,063

<u>SANITARY SEWER FUND</u>	Budget
Beginning Balance	\$83,000
<u>Revenue</u>	
Transfer from operating funds	\$60,000
Interest	\$200
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration (none scheduled)</u>	
Ending Balance	\$143,200

<u>POST-RETIREMENT MEDICAL (OPEB)</u>	Budget
Beginning Balance	\$285,100
<u>Revenue</u>	
Budgeted Contribution	\$32,000
Interest	\$600
<u>Expenditures</u>	
<u>Insurance Premiums</u>	\$0
Ending Balance	\$317,700

<u>FUND BALANCE</u>	Budget
Beginning Balance	\$585,000
<i>(goal range is between \$250,000 and \$500,000)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	\$63,000
Ending Balance	\$522,000
<i>(goal range is between \$260,000 and \$520,000)</i>	