

BOROUGH OF SWARTHMORE
2023 Budget
 12/19/2022

	2022 Budget	2022 Estimated Actual	2023 Budget	% Change from 2022 Budget	Explanatory Notes
1					
	REVENUE - ALL OPERATING				
	FUNDS				
2	\$ 2,226,906	\$ 2,120,620	\$ 2,445,713	9.83%	3.74 mills
3	\$ 1,207,528	\$ 1,202,662	\$ 1,219,298	0.97%	\$9,40M gallons of water used
4	\$ 628,500	\$ 620,278	\$ 752,660	19.75%	\$ 510 per dwelling unit
5	\$ 249,089	\$ 261,713	\$ 224,233	-9.98%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	\$ 290,000	\$ 322,400	\$ 290,000	0.00%	Real Estate Transfer Tax; Local Services Tax
7	\$ 37,500	\$ 143,300	\$ 40,000	6.67%	From unrestricted Fund Balance
8			\$ 107,124		From restricted pension funds
9					
10	\$ 221,265	\$ 221,265	\$ 227,245	2.70%	Rutledge Borough, Swarthmore College
11	\$ 115,000	\$ 65,000	\$ 110,000	-4.35%	
12	\$ 203,000	\$ 245,600	\$ 197,500	-2.71%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
13	\$ 42,500	\$ 27,079	\$ 32,000	0.00%	parking, motor vehicle and ordinance
14	\$ 93,000	\$ 86,750	\$ 90,000	-3.23%	Verizon and Comcast
15	\$ 34,918	\$ 31,000	\$ 34,418	-1.43%	Sale of recyclables; Performance Grant; leaf mulch
16					
17	\$ 115,000	\$ 122,945	\$ 275,660	139.70%	Life safety/Borough Authority contribution
18	\$ 106,750	\$ 106,750	\$ 110,000	3.04%	Swarthmore College contribution
19	\$ 5,250	\$ 11,000	\$ 40,800	677.14%	
20	\$ 40,000	\$ 18,000	\$ 40,000	0.00%	Homeowner pays 70% cost of removal and replacement
21	\$ 12,500	\$ 5,000	\$ 64,500	416.00%	12,500 misc arpa \$52,000 payback
22	\$ 989,183	\$ 940,389	\$ 1,222,123	23.55%	
23	\$ 5,628,705	\$ 5,611,362	\$ 6,301,151	11.95%	
	TOTAL REVENUE				

	2022 Budget	2022 Estimated Actual 9/21/22	2023 Budget	% Change from 2022 Budget	Explanatory Notes
EXPENDITURES - ALL OPERATING FUNDS					
1 GENERAL GOV'T					
2 Personnel	\$ 218,395	\$ 218,395	\$ 218,059	-0.15%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper
3 Debt Service	\$ 59,574	\$ 59,574	\$ 60,950	2.31%	Custodian services, building maintenance, utilities, other property maintenance include 2k for hort society, new trash cans
4 Borough Buildings & Property	\$ 120,729	\$ 115,000	\$ 127,384	5.51%	Administrative and Public Works Pension (portion) 5% 457 match
5 Municipal Pension Obligation	\$ 17,353	\$ 22,022	\$ 13,804	-20.45%	Legal & auditing fees, including special legal services
6 Professional Services	\$ 49,550	\$ 49,550	\$ 59,060	19.19%	Office supplies, postage, education, association dues, advertising, communications, office equipment, Council (\$1,500)
7 General Administrative	\$ 34,610	\$ 47,393	\$ 57,720	66.77%	
8 Planning, Zoning & Code Enforcement	\$ 58,702	\$ 52,129	\$ 53,432	-8.98%	
9 Insurance & Bonding	\$ 3,350	\$ 3,000	\$ 5,544	65.49%	Public Officials Liability, General Liability, Property
10 Tax Collection	\$ 10,101	\$ 10,101	\$ 10,369	2.65%	Taxable income & benefits for Tax Collector, other tax collection expenses
11 Contribution to Capital			\$ 100,000		This has not been funded since 2019
12 Grants	\$ -		\$ 75,000		New category to fund applications, matches and engineering cost
13 Miscellaneous	\$ 2,500	\$ 11,000	\$ 13,412	436.48%	meeting expenses, volunteer appreciation, finance staff search, speaking events, other expenses not categorized
14 TOTAL -GENERAL GOV'T	\$ 574,864	\$ 588,164	\$ 794,733	38.25%	
15 PUBLIC SAFETY					
16 Police Services	2022 Budget	2022 Estimated	2023 Budget		
Personnel	\$ 1,594,194	\$ 1,530,005	\$ 1,645,532	3.22%	Taxable income & benefits: Chief, Sergeants (2), Officers, Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits
General Expenditures	\$ 93,305	\$ 94,900	\$ 100,520	7.73%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications, body-worn cameras
17 Municipal Pension Obligation	\$ 287,113	\$ 287,113	\$ 257,373	-10.36%	
18 Insurance	\$ 20,650	\$ 19,650	\$ 26,680	29.20%	Police Professional Liability, General Liability
Vehicle Operation & Maintenance	\$ 64,750	\$ 66,000	\$ 69,922	7.99%	Vehicle operation & maintenance, insurance, fuel, \$37,000 annual contribution to Capital Reserve Fund for police vehicles
19 Subtotal - Police Services	\$ 2,060,012	\$ 1,997,668	\$ 2,100,027	1.94%	
23 Fire Protection	2022 Budget	2022 Estimated	2023 Budget		

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24	Fire Hydrant Rental	\$ 25,250	\$ 24,600	\$ 25,250	0.00%	
25	Swarthmore Fire Company Contribution	\$ 300,000	\$ 300,000	\$ 450,000	50.00%	
26	Debt Service	\$ 2,123	\$ 2,123	\$ 2,356	10.98%	
27	Insurance	\$ 21,000	\$ 20,000	\$ 23,359	11.23%	Vehicle Insurance, Workers' Compensation
28	Subtotal - Fire Protection	\$ 348,373	\$ 346,723	\$ 500,965	43.80%	
29	TOTAL - PUBLIC SAFETY	\$ 2,408,385	\$ 2,344,391	\$ 2,600,992	8.00%	
	PUBLIC WORKS					
31	Streets		2022 Estimated	2023 Budget		
32	Street Lighting	\$ 72,500	\$ 74,000	\$ 77,300	6.62%	Energy cost is up
33	Construction & Rebuilding	\$ 115,400	\$ 109,000	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 24,678	\$ 24,000	\$ 24,590	-0.36%	
35	Traffic Signals, Street Signs & Markings	\$ 26,317	\$ 25,000	\$ 27,010	2.63%	
36	Snow & Ice Removal	\$ 27,178	\$ 24,878	\$ 27,968	2.91%	
37	Storm Sewers & Drains	\$ 20,427	\$ 2,077	\$ 20,974	2.68%	Cleaning, planting maintenance, net maintenance
38	Town Center Maintenance	\$ 38,405	\$ 36,728	\$ 40,464	5.36%	
39	Subtotal - Streets	\$ 324,905	\$ 295,683	\$ 333,705	2.71%	
	Sanitary Sewer		2022 Estimated	2023 Budget		
40	Sanitary Sewer	\$ 1,052,000	\$ 1,050,500	\$ 1,053,312	0.12%	CDCA sewage treatment charge, preventative & routine maintenance; engineering, elimination of contribution to Sewer Capital Fund
41	Wastewater Collection and Treatment	\$ 1,052,000	\$ 1,050,500	\$ 1,053,312	0.12%	
42	Debt Service	\$ 8,391	\$ 8,391	\$ 8,712	3.83%	
43	Allocated Expenses	\$ 147,218	\$ 147,218	\$ 147,487	0.18%	Portion of administrative salaries, vehicle expenses, insurance, pension (MIMO)
44	Subtotal - Sanitary Sewer	\$ 1,207,609	\$ 1,206,109	\$ 1,209,511	0.16%	
	Solid Waste		2022 Estimated	2023 Budget		
45	Solid Waste	\$ 292,346	\$ 292,346	\$ 323,750	10.74%	Curbside refuse and bulk trash
46	Trash Collection	\$ 292,346	\$ 292,346	\$ 323,750	10.74%	
47	Recycling Collection	\$ 234,224	\$ 234,224	\$ 318,391	35.93%	Curbside commingled, Recycling Center, yard waste, Leaf Collection
48	Allocated Expenses	\$ 85,377	\$ 85,377	\$ 83,853	-1.79%	Portion of administrative salaries, vehicle expenses, insurance, pension (MIMO)
49	Subtotal - Solid Waste	\$ 611,947	\$ 611,947	\$ 725,994	18.64%	
50	Parks and Street Trees		2022 Estimated	2023 Budget		

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51	Parks Maintenance	\$ 47,542	\$ 40,342	\$ 53,560	12.66%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch includes a fence replacement at Thatcher
52	Street Trees	\$ 52,988	\$ 49,688	\$ 56,840	7.27%	Homeowner pays 70% of cost for removal and replacement funds treekeeper software and one giveaway event
53	Subtotal - Parks and Street Trees	\$ 100,530	\$ 90,030	\$ 110,400	9.82%	
54	Vehicle Operation & Maintenance	2022 Budget	2022 Estimated	2023 Budget		
55	General Expenditures	\$ 28,265	\$ 23,500	\$ 29,489	4.33%	Fuel, maintenance costs
56	Insurance	\$ 1,344	\$ 1,000	\$ 1,434	6.67%	
57	Subtotal - Vehicle Operation	\$ 29,609	\$ 24,500	\$ 30,922	4.44%	
58	Miscellaneous	2022 Budget	2022 Estimated	2023 Budget		
59	Administration	\$ 72,483	\$ 72,500	\$ 67,904	-6.32%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, uniforms
60	Insurance	\$ 503	\$ 450	\$ 832	65.33%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	Subtotal - Miscellaneous	\$ 73,986	\$ 73,950	\$ 69,736	-5.74%	
63	TOTAL - PUBLIC WORKS	\$ 2,348,586	\$ 2,302,219	\$ 2,480,267	5.61%	
64	COMMUNITY SERVICES	2022 Budget	2022 Estimated	2023 Budget		
65	Swarthmore Public Library	\$ 200,700	\$ 200,700	\$ 206,721	3.00%	
66	Swarthmore Recreation Association	\$ 30,000	\$ 30,000	\$ 30,000	0.00%	
68	Town Center Inc	\$ 41,340	\$ 41,300	\$ 55,795	34.97%	
69	Senior Citizens Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
70	PAC Center	\$ -	\$ -	\$ 20,000		
71	TOTAL - COMMUNITY SERVICES	\$ 297,040	\$ 297,000	\$ 337,516	13.63%	
72	TOTAL EXPENDITURES	2022 Budget	2022 Estimated	2023 Budget		
		\$ 5,628,873	\$ 5,531,774	\$ 6,213,508	10.39%	
73	TOTAL REVENUES LESS TOTAL EXPENDITURES	\$ (168)	\$ 79,588	\$ 87,642		