

BOROUGH OF SWARTHMORE
2018 Final Budget
12/18/2017

| | 2017 Budget | 2017 Estimated Actual | 2018 Budget | % Change from 2017 Budget | Explanatory Notes |
|----|---|--------------------------|------------------------|---------------------------------|---|
| 1 | <u>REVENUE - ALL OPERATING FUNDS</u> | | | | |
| 2 | \$ 2,151,350 | \$ 2,151,350 | \$ 2,151,350 | 0.00% | 5.673 mills (no change) |
| 3 | \$ 970,000 | \$ 970,000 | \$ 970,000 | 0.00% | \$7.10/M gallons of water used (no change) |
| 4 | \$ 530,000 | \$ 530,000 | \$ 530,000 | 0.00% | \$360 per dwelling unit (no change) |
| 5 | \$ 268,409 | \$ 273,000 | \$ 267,841 | -0.21% | Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax |
| 6 | \$ 245,000 | \$ 250,000 | \$ 245,000 | 0.00% | Real Estate Transfer Tax; Local Services Tax |
| 7 | \$ 63,000 | \$ 63,000 | \$ 29,000 | -53.97% | From unrestricted Fund Balance |
| 8 | | | | | |
| 9 | \$ 178,278 | \$ 178,278 | \$ 184,036 | 3.23% | Rutledge Borough & Swarthmore College |
| 10 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.00% | |
| 11 | \$ 175,500 | \$ 175,500 | \$ 175,500 | 0.00% | Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees (no changes) |
| 12 | \$ 47,500 | \$ 40,000 | \$ 42,500 | 0.00% | Motor vehicle & other fines |
| 13 | \$ 100,000 | \$ 110,000 | \$ 110,000 | 10.00% | |
| 14 | \$ 38,325 | \$ 42,000 | \$ 38,325 | 0.00% | Sale of recyclables; Performance Grant; leaf mulch |
| 15 | | | | | |
| 16 | \$ 100,000 | \$ 107,000 | \$ 107,000 | 7.00% | Swarthmore Borough Authority Fees |
| 17 | \$ 90,000 | \$ 90,000 | \$ 91,800 | 2.00% | Swarthmore College contribution |
| 18 | \$ 4,250 | \$ 10,000 | \$ 10,000 | 135.29% | |
| 19 | \$ 26,250 | \$ 20,000 | \$ 26,250 | 0.00% | Homeowner pays 60% of total removal cost |
| 20 | \$ 12,500 | \$ 14,000 | \$ 12,500 | 0.00% | |
| 21 | \$ 872,603 | \$ 886,778 | \$ 897,911 | 2.90% | |
| 22 | \$ 5,100,362 | \$ 5,124,128 | \$ 5,091,102 | -0.18% | |

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| | EXPENDITURES - ALL OPERATING FUNDS | | | | | |
| 1 | GENERAL GOV'T | | | | | |
| 2 | Personnel | \$ 192,411 | \$ 192,411 | \$ 187,544 | -2.53% | Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper |
| 3 | Debt Service | \$ 120,066 | \$ 120,066 | \$ 122,744 | 2.23% | |
| 4 | Borough Buildings & Property | \$ 125,022 | \$ 125,022 | \$ 123,779 | -0.99% | Custodian services, building maintenance, utilities, other property maintenance (sidewalks, fencing, etc) |
| 5 | Municipal Pension Obligation | \$ 46,789 | \$ 46,789 | \$ 24,802 | -46.99% | Administrative and Public Works Pension (portion) |
| 6 | Professional Services | \$ 36,800 | \$ 40,000 | \$ 41,800 | 13.59% | Legal & auditing fees, including special legal services |
| 7 | General Administrative | \$ 32,850 | \$ 32,850 | \$ 34,190 | 4.08% | Office supplies, postage, education, association dues, advertising, communications, office equipment |
| 8 | Planning, Zoning & Code Enforcement | \$ 46,183 | \$ 46,183 | \$ 54,251 | 17.47% | |
| 9 | Insurance & Bonding | \$ 2,125 | \$ 2,125 | \$ 2,125 | 0.00% | Public Officials Liability, General Liability, Property |
| 10 | Tax Collection | \$ 8,425 | \$ 8,425 | \$ 9,425 | 11.87% | |
| 11 | Contribution to Capital | \$ 50,000 | \$ 50,000 | \$ 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 | \$ 663,171 | \$ 666,371 | \$ 653,160 | -1.51% | |
| 15 | PUBLIC SAFETY | | | | | |
| 16 | Police Services | | | | | |
| 17 | Personnel | \$ 1,497,002 | \$ 1,497,002 | \$ 1,420,249 | -5.13% | Taxable income & benefits: Chief, Sergeant (2), Officers (5), Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical increased from \$32,000 to \$49,000 annually |
| 18 | General Expenditures | \$ 54,710 | \$ 54,710 | \$ 63,545 | 16.15% | Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications |
| 19 | Municipal Pension Obligation | \$ 304,995 | \$ 304,995 | \$ 314,970 | 3.27% | |
| 20 | Insurance | \$ 18,650 | \$ 18,650 | \$ 18,650 | 0.00% | Police Professional Liability, General Liability |
| 21 | Vehicle Operation & Maintenance | \$ 57,700 | \$ 57,700 | \$ 63,350 | 9.79% | Vehicle operation & maintenance, insurance, fuel, increase from \$32,000 to \$37,000 annual contribution to Capital Reserve Fund for police vehicle purchases |
| 22 | Subtotal - Police Services | \$ 1,933,057 | \$ 1,933,057 | \$ 1,880,764 | -2.71% | |
| 23 | Fire Protection | | | | | |
| 24 | Fire Hydrant Rental | \$ 24,000 | \$ 24,000 | \$ 24,500 | 2.08% | |
| 25 | Swarthmore Fire Company Contribution | \$ 190,000 | \$ 190,000 | \$ 240,000 | 26.32% | Increase for SAFER Grant match |
| 26 | Debt Service | \$ 23,246 | \$ 23,246 | \$ 23,593 | 1.50% | |

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| 27 | Insurance | \$ 25,500 | \$ 25,500 | \$ 25,500 | 0.00% | Vehicle Insurance, Workers' Compensation |
| 28 | Subtotal - Fire Protection | \$ 262,746 | \$ 262,746 | \$ 313,593 | 19.35% | |
| 29 | TOTAL - PUBLIC SAFETY | \$ 2,195,803 | \$ 2,195,803 | \$ 2,194,358 | -0.07% | |
| 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 | \$ 23,393 | \$ 23,393 | \$ 23,165 | -0.97% | |
| 35 | Traffic Signals, Street Signs & Markings | \$ 26,824 | \$ 22,000 | \$ 26,072 | -2.80% | |
| 36 | Snow & Ice Removal | \$ 32,596 | \$ 25,000 | \$ 29,615 | -9.15% | |
| 37 | Storm Sewers & Drains | \$ 18,454 | \$ 30,000 | \$ 17,899 | -3.01% | |
| 38 | Town Center Maintenance | \$ 33,128 | \$ 33,128 | \$ 33,982 | 2.58% | Cleaning, planting maintenance, neter maintenance |
| 39 | Subtotal - Streets | \$ 322,296 | \$ 321,421 | \$ 318,632 | -1.14% | |
| 40 | Sanitary Sewer | | | | | |
| 41 | Wastewater Collection and Treatment | \$ 797,260 | \$ 800,000 | \$ 821,130 | 2.99% | Sewage treatment, preventative & routine maintenance ; \$41,000 contribution to Sewer Capital Fund |
| 42 | Debt Service | \$ 12,507 | \$ 12,507 | \$ 13,001 | 3.95% | |
| 43 | Allocated Expenses | \$ 135,543 | \$ 135,543 | \$ 126,911 | -6.37% | Portion of administrative salaries, vehicle expenses, insurance, pension (MMO) |
| 44 | Subtotal - Sanitary Sewer | \$ 945,311 | \$ 948,050 | \$ 961,042 | 1.66% | |
| 45 | Solid Waste | | | | | |
| 46 | Trash Collection | \$ 280,530 | \$ 280,530 | \$ 226,260 | -19.35% | |
| 47 | Recycling Collection | \$ 167,062 | \$ 167,062 | \$ 214,078 | 28.14% | |
| 48 | Allocated Expenses | \$ 113,343 | \$ 113,343 | \$ 99,737 | -12.00% | Portion of administrative salaries, vehicle expenses, insurance, pension (MMO) |
| 49 | Subtotal - Solid Waste | \$ 560,935 | \$ 560,935 | \$ 540,075 | -3.72% | |
| 50 | Parks and Street Trees | | | | | |
| 51 | Parks Maintenance | \$ 39,985 | \$ 39,985 | \$ 38,611 | -3.44% | Mowing, care of trees and shrubs, maintenance of playground equipment, mulch |
| 52 | Street Trees | \$ 53,845 | \$ 49,500 | \$ 53,387 | -0.85% | Removal and planting of street trees |
| 53 | Subtotal - Parks and Street Trees | \$ 93,830 | \$ 89,485 | \$ 91,998 | -1.95% | |
| 54 | Vehicle Operation & Maintenance | | | | | |
| 55 | General Expenditures | \$ 25,723 | \$ 22,500 | \$ 25,208 | -2.00% | Fuel, maintenance costs |
| 56 | Insurance | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.00% | |
| 57 | Subtotal - Vehicle Operation | \$ 26,723 | \$ 23,500 | \$ 26,208 | -1.93% | |

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| 58 | Miscellaneous | | | | | |
| 59 | Administration | \$ 71,018 | \$ 71,018 | \$ 69,467 | -2.18% | Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, longevity, uniforms |
| 60 | Insurance | \$ 450 | \$ 450 | \$ 450 | 0.00% | General liability insurance |
| 61 | Tools | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.00% | |
| 62 | Subtotal - Miscellaneous | \$ 72,468 | \$ 72,468 | \$ 70,917 | -2.14% | |
| 63 | TOTAL - PUBLIC WORKS | \$ 2,021,562 | \$ 2,015,859 | \$ 2,008,872 | -0.63% | |
| 64 | COMMUNITY SERVICES | | | | | |
| 65 | Swarthmore Public Library | \$ 159,140 | \$ 159,140 | \$ 164,140 | 3.14% | |
| 66 | Swarthmore Recreation Association | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.00% | |
| 67 | Swarthmore Community Center | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.00% | |
| 68 | Town Center Inc | \$ 22,000.00 | \$ 22,000.00 | \$ 23,000 | 4.55% | |
| | Senior Services Grants | \$ 10,000.00 | \$ 10,000.00 | \$ 19,500 | 100.00% | |
| 69 | | | | | | |
| 70 | TOTAL - COMMUNITY SERVICES | \$ 219,140 | \$ 219,140 | \$ 234,640 | 7.07% | |
| 71 | TOTAL EXPENDITURES | \$ 5,099,676 | \$ 5,097,173 | \$ 5,091,030 | -0.17% | |
| 72 | <u>TOTAL REVENUES LESS TOTAL EXPENDITURES</u> | \$ 686 | \$ 26,955 | \$ 72 | | |

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| Borough of Swarthmore Capital Budgets and Fund Balance - 2018 |
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| <u>CAPITAL RESERVE FUND</u> | Budget |
|---|---------------|
| Beginning Balance | \$250,000 |
| <u>Revenue</u> | |
| Transfer from Operating Funds (Unrestricted) | \$50,000 |
| Transfer from Operating Funds (Police vehicles) | \$37,000 |
| Interest | \$1,500 |
| <u>Expenditures</u> | |
| Banners | \$4,500 |
| Dump Truck | \$45,000 |
| <u>Police Vehicle payments</u> | \$50,000 |
| Ending Balance | \$239,000 |

| <u>SANITARY SEWER FUND</u> | Budget |
|---|---------------|
| Beginning Balance | \$43,500 |
| <u>Revenue</u> | |
| Transfer from operating funds | \$41,000 |
| Interest | \$700 |
| <u>Expenditures</u> | |
| <u>Sewer Repairs and Restoration</u> (none currently scheduled) | |
| Ending Balance | \$85,200 |

| <u>POST-RETIREMENT MEDICAL (OPEB)</u> | Budget |
|--|---------------|
| Beginning Balance | \$319,000 |
| <u>Revenue</u> | |
| Budgeted Contribution | \$49,000 |
| Interest | \$2,000 |
| <u>Expenditures</u> | |
| <u>Premium payments</u> | \$12,500 |
| Ending Balance | \$357,500 |

| <u>UNRESTRICTED FUND BALANCE</u> | Budget |
|--|---------------|
| Beginning Balance | \$1,100,000 |
| <i>(goal range is between \$255,000 and \$510,000)</i> | |
| <u>Expenditures</u> | |
| <u>Budget Relief</u> | \$27,000 |
| Ending Balance | \$1,073,000 |
| <i>(goal range is between \$254,000 and \$508,000)</i> | |