

**BOROUGH OF SWARTHMORE**  
**2019 Final Budget**  
12/17/2018

	<b>2018 Budget</b>	2018 Estimated Actual	<b>2019 Budget</b>	% Change from 2018 Budget	Explanatory Notes	
1	<b>REVENUE - ALL OPERATING FUNDS</b>					
2	Property Taxes	\$ 2,151,350	\$ 2,151,350	\$ 2,151,600	0.01%	5.673 mills (no change)
3	Sanitary Sewer Fees	\$ 970,000	\$ 970,000	\$ 1,073,000	10.62%	\$7.80/M gallons of water used (increase of \$.70)
4	Trash Fees	\$ 530,000	\$ 525,000	\$ 563,000	6.23%	\$385 per dwelling unit (\$25 increase due to increase in disposal fees)
5	Intergovernmental Revenue	\$ 267,841	\$ 275,000	\$ 267,000	-0.31%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	Other Taxes	\$ 245,000	\$ 245,000	\$ 245,000	0.00%	Real Estate Transfer Tax; Local Services Tax
7	Prior Year Revenue	\$ 29,000	\$ 29,000		-100.00%	From unrestricted Fund Balance
8	Other Revenue					
9	Police Services	\$ 184,036	\$ 184,036	\$ 190,460	3.49%	Rutledge Borough & Swarthmore College
10	Parking Meters & Parking Permits	\$ 100,000	\$ 110,000	\$ 110,000	10.00%	
11	Licenses and Permits	\$ 175,500	\$ 175,500	\$ 175,500	0.00%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees (no changes)
12	Fines	\$ 42,500	\$ 32,500	\$ 32,500	0.00%	Motor vehicle & other fines
13	Cable Television Franchise Fees	\$ 110,000	\$ 102,000	\$ 100,000	-9.09%	
14	Recycling Revenue	\$ 38,325	\$ 40,000	\$ 39,590	3.30%	Sale of recyclables; Performance Grant; leaf mulch
15	Contributions from other sources					
16	Swarthmore Borough Authority	\$ 107,000	\$ 124,000	\$ 115,000	7.48%	Swarthmore Borough Authority Fees
17	Fire and Ambulance Service	\$ 91,800	\$ 91,800	\$ 93,640	2.00%	Swarthmore College contribution
18	Interest	\$ 10,000	\$ 21,700	\$ 21,700	117.00%	
19	Street Tree Removal & Replacement	\$ 26,250	\$ 23,500	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
20	Other	\$ 12,500	\$ 25,000	\$ 12,500	0.00%	
21	Subtotal - Miscellaneous	\$ 897,911	\$ 930,036	\$ 917,140	2.14%	
22	<b>TOTAL REVENUE</b>	<b>\$ 5,091,102</b>	<b>\$ 5,125,386</b>	<b>\$ 5,216,740</b>	<b>2.47%</b>	

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	<b>EXPENDITURES - ALL OPERATING FUNDS</b>					
1	<b>GENERAL GOV'T</b>					
2	Personnel	\$ 187,544	\$ 187,500	\$ 192,154	2.46%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper
3	Debt Service	\$ 122,744	\$ 120,000	\$ 122,063	-0.55%	
4	Borough Buildings & Property	\$ 123,779	\$ 123,500	\$ 123,882	0.08%	Custodian services, building maintenance, utilities, other property maintenance (sidewalks, fencing, etc)
5	Municipal Pension Obligation	\$ 24,802	\$ 24,802	\$ 25,273	1.90%	Administrative and Public Works Pension (portion)
6	Professional Services	\$ 41,800	\$ 51,000	\$ 49,200	17.70%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 34,190	\$ 33,500	\$ 35,030	2.46%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 54,251	\$ 54,250	\$ 56,911	4.90%	
9	Insurance & Bonding	\$ 2,125	\$ 2,125	\$ 2,125	0.00%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 9,425	\$ 10,000	\$ 9,425	0.00%	
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	<b>TOTAL -GENERAL GOV'T</b>	\$ 653,160	\$ 659,177	\$ 668,564	2.36%	
15	<b>PUBLIC SAFETY</b>					
16	<b>Police Services</b>					
17	Personnel	\$ 1,420,249	\$ 1,500,000	\$ 1,437,587	1.22%	Taxable income & benefits: Chief, Sergeant (2), Officers (5), Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits
18	General Expenditures	\$ 63,545	\$ 55,000	\$ 64,630	1.71%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 314,970	\$ 314,970	\$ 295,158	-6.29%	
20	Insurance	\$ 18,650	\$ 18,650	\$ 18,650	0.00%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 63,350	\$ 63,350	\$ 63,350	0.00%	Vehicle operation & maintenance, insurance, fuel, \$37,000 annual contribution to Capital Reserve Fund for police vehicles
22	<b>Subtotal - Police Services</b>	\$ 1,880,764	\$ 1,951,970	\$ 1,879,375	-0.07%	
23	<b>Fire Protection</b>					
24	Fire Hydrant Rental	\$ 24,500	\$ 24,500	\$ 25,250	3.06%	
25	Swarthmore Fire Company Contribution	\$ 240,000	\$ 240,000	\$ 240,000	0.00%	SAFER Grant match
26	Debt Service	\$ 23,593	\$ 22,500	\$ 23,393	-0.85%	

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27	Insurance	\$ 25,500	\$ 25,500	\$ 25,500	0.00%	Vehicle Insurance, Workers' Compensation
28	<b>Subtotal - Fire Protection</b>	\$ 313,593	\$ 312,500	\$ 314,143	0.18%	
29	<b>TOTAL - PUBLIC SAFETY</b>	\$ 2,194,357	\$ 2,264,470	\$ 2,193,517	-0.04%	
30	<b>PUBLIC WORKS</b>					
31	<b>Streets</b>					
32	Street Lighting	\$ 72,500	\$ 75,000	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 115,400	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 23,165	\$ 20,000	\$ 23,247	0.35%	
35	Traffic Signals, Street Signs & Markings	\$ 26,072	\$ 26,000	\$ 25,989	-0.32%	
36	Snow & Ice Removal	\$ 29,615	\$ 25,000	\$ 28,250	-4.61%	
37	Storm Sewers & Drains	\$ 17,899	\$ 20,000	\$ 19,445	8.64%	
38	Town Center Maintenance	\$ 33,982	\$ 30,000	\$ 34,098	0.34%	Cleaning, planting maintenance, meter maintenance
39	<b>Subtotal - Streets</b>	\$ 318,633	\$ 311,400	\$ 318,929	0.09%	
40	<b>Sanitary Sewer</b>					
41	Wastewater Collection and Treatment	\$ 821,130	\$ 850,000	\$ 913,100	11.20%	12.3% increase in CDCA sewage treatment charge, preventative & routine maintenance ; engineering, \$41,000 contribution to Sewer Capital Fund
42	Debt Service	\$ 13,001	\$ 10,000	\$ 12,880	-0.93%	
43	Allocated Expenses	\$ 126,911	\$ 125,000	\$ 146,635	15.54%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44	<b>Subtotal - Sanitary Sewer</b>	\$ 961,042	\$ 985,000	\$ 1,072,615	11.61%	
45	<b>Solid Waste</b>					
46	Trash Collection	\$ 226,260	\$ 226,260	\$ 252,660	11.67%	Increase in disposal fees for trash at Delaware County Solid Waste Authority
47	Recycling Collection	\$ 214,078	\$ 210,000	\$ 220,720	3.10%	Increase in disposal fees for yard waste at Delaware County Solid Waste Authority
48	Allocated Expenses	\$ 99,737	\$ 95,000	\$ 86,434	-13.34%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49	<b>Subtotal - Solid Waste</b>	\$ 540,075	\$ 531,260	\$ 559,814	3.65%	
50	<b>Parks and Street Trees</b>					
51	Parks Maintenance	\$ 38,611	\$ 40,000	\$ 38,725	0.30%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 53,387	\$ 55,000	\$ 52,702	-1.28%	Removal and planting of street trees
53	<b>Subtotal - Parks and Street Trees</b>	\$ 91,998	\$ 95,000	\$ 91,427	-0.62%	
54	<b>Vehicle Operation &amp; Maintenance</b>					
55	General Expenditures	\$ 25,208	\$ 20,000	\$ 25,251	0.17%	Fuel, maintenance costs
56	Insurance	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	

		2018 Budget	2018 Estimated Actual	2019 Budget	% Change from 2018 Budget	Explanatory Notes
57	<b>Subtotal - Vehicle Operation</b>	\$ 26,208	\$ 21,000	\$ 26,251	0.16%	
58	<b>Miscellaneous</b>					
59	Administration	\$ 69,467	\$ 69,500	\$ 70,878	2.03%	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	<b>Subtotal - Miscellaneous</b>	\$ 70,917	\$ 70,950	\$ 72,328	1.99%	
63	<b>TOTAL - PUBLIC WORKS</b>	\$ 2,008,873	\$ 2,014,610	\$ 2,141,364	6.60%	
64	<b>COMMUNITY SERVICES</b>					
65	Swarthmore Public Library	\$ 164,140	\$ 164,140	\$ 177,790	8.32%	
66	Swarthmore Recreation Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
67	Swarthmore Community Center	\$ 3,000	\$ 3,000	\$ -	-100.00%	
68	Town Center Inc	\$ 23,000	\$ 23,000	\$ 23,000	0.00%	
	Senior Citizens Association	\$ 19,500	\$ 19,500	\$ 25,000	100.00%	
69						
70	<b>TOTAL - COMMUNITY SERVICES</b>	\$ 234,640	\$ 234,640	\$ 250,790	6.88%	
71	<b>TOTAL EXPENDITURES</b>	\$ 5,091,030	\$ 5,172,897	\$ 5,254,235	3.21%	
72	<b>TOTAL REVENUES LESS TOTAL EXPENDITURES</b>	\$ 72	\$ (47,511)	\$ (37,495)		

<b>Borough of Swarthmore Capital Budgets and Fund Balance - 2019</b>
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<b><u>CAPITAL RESERVE FUND</u></b>	<b>Budget</b>
Beginning Balance	\$320,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	\$50,000
Transfer from Operating Funds (Police vehicles)	\$37,000
Interest	\$4,500
<u>Expenditures</u>	
Building Surveillance Cameras	\$7,500
Ambulance	\$50,000
Leaf collector (grant match)	\$20,094
Tree Survey	\$18,000
Replacement windows at Borough Hall	\$50,000
<u>Police Vehicle payments (3)</u>	\$45,000
Ending Balance	\$220,906

<b><u>SANITARY SEWER FUND</u></b>	<b>Budget</b>
Beginning Balance	\$187,000
<u>Revenue</u>	
Transfer from operating funds	\$41,000
Interest	\$1,500
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration (grant match)</u>	\$75,000
Ending Balance	\$154,500

<b><u>POST-RETIREMENT MEDICAL (OPEB)</u></b>	<b>Budget</b>
Beginning Balance	\$362,500
<u>Revenue</u>	
Budgeted Contribution	\$49,000
Interest	\$4,500
<u>Expenditures</u>	
<u>Premium payments</u>	\$25,600
Ending Balance	\$390,400

<b><u>OPERATING RESERVE FUND</u></b>	<b>Budget</b>
Beginning Balance	\$475,000
Interest	\$12,000
<u>Expenditures</u>	
Ending Balance	\$487,000

<b><u>UNRESTRICTED FUND BALANCE</u></b>	<b>Budget</b>
Beginning Balance	\$450,000
<i>(8.7% of 2019 budgeted expenditures)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	
Ending Balance	\$450,000
<i>(8.7% of 2019 budgeted expenditures)</i>	