

**BOROUGH OF SWARTHMORE**  
**2021 Proposed Budget**  
*11/9/2020*

	<b>2020 Budget</b>	2020 Estimated Actual	<b>2021 Budget</b>	% Change from 2020 Budget	Explanatory Notes	
1	<b>REVENUE - ALL OPERATING FUNDS</b>					
2	Property Taxes	\$ 2,151,600	\$ 2,118,000	\$ 2,188,865	1.73%	2.25% increase
3	Sanitary Sewer Fees	\$ 1,154,000	\$ 1,095,000	\$ 1,173,000	1.65%	\$9.00/M gallons of water used (increase of \$.60)
4	Trash Fees	\$ 610,000	\$ 602,000	\$ 628,500	3.03%	\$430 per dwelling unit (increase of \$15)
5	Intergovernmental Revenue	\$ 257,650	\$ 255,000	\$ 252,007	-2.19%	Public Utility Realty Tax, Motor Vehicle Fuel Tax, Foreign Casualty Insurance Tax
6	Other Taxes	\$ 260,000	\$ 270,000	\$ 260,000	0.00%	Real Estate Transfer Tax; Local Services Tax
7	Prior Year Revenue	\$ 22,500	\$ 22,500	\$ 153,000		From unrestricted Fund Balance
8	Other Revenue					
9	Police Services	\$ 197,109	\$ 197,109	\$ 204,005	3.50%	Rutledge Borough, Swarthmore College
10	Parking Meters & Parking Permits	\$ 115,000	\$ 36,000	\$ 115,000	0.00%	
11	Licenses and Permits	\$ 175,500	\$ 510,000	\$ 175,500	0.00%	Building & Plumbing Permits, Street Opening Permits, ZHB & other land use fees
12	Fines	\$ 42,500	\$ 18,000	\$ 42,500	0.00%	Motor vehicle & other fines
13	Cable Television Franchise Fees	\$ 95,000	\$ 93,500	\$ 93,000	-2.11%	
14	Recycling Revenue	\$ 41,500	\$ 28,000	\$ 34,000	-18.07%	Sale of recyclables; Performance Grant; leaf mulch
15	Contributions from other sources					
16	Swarthmore Borough Authority	\$ 115,000	\$ 113,000	\$ 115,000	0.00%	Swarthmore Borough Authority Fees
17	Fire and Ambulance Service	\$ 95,510	\$ 95,510	\$ 97,420	2.00%	Swarthmore College contribution
18	Interest	\$ 27,500	\$ 6,000	\$ 10,500	-61.82%	
19	Street Tree Removal & Replacement	\$ 26,250	\$ 34,000	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
20	Other	\$ 12,500	\$ 10,000	\$ 12,500	0.00%	
21	Subtotal - Miscellaneous	\$ 943,369	\$ 1,141,119	\$ 925,675	-1.88%	
22	<b>TOTAL REVENUE</b>	<b>\$ 5,399,119</b>	<b>\$ 5,503,619</b>	<b>\$ 5,581,047</b>	<b>3.37%</b>	

		2020 Budget	2020 Estimated Actual	2021 Budget	% Change from 2020 Budget	Explanatory Notes
	<b><u>EXPENDITURES - ALL OPERATING FUNDS</u></b>					
1	<b>GENERAL GOV'T</b>					
2	Personnel	\$ 206,013	\$ 206,000	\$ 210,917	2.38%	Taxable income & benefits: Borough Manager, Office Secretary, Bookkeeper (2.25% wage increase)
3	Debt Service	\$ 78,397	\$ 75,000	\$ 78,292	-0.13%	
4	Borough Buildings & Property	\$ 124,473	\$ 120,000	\$ 130,672	4.98%	Custodian services, building maintenance, utilities, other property maintenance; purchase of renewable natural gas and locally-sourced RECs
5	Municipal Pension Obligation	\$ 23,198	\$ 23,198	\$ 31,097	34.05%	Administrative and Public Works Pension (portion)
6	Professional Services	\$ 49,200	\$ 49,200	\$ 49,550	0.71%	Legal & auditing fees, including special legal services
7	General Administrative	\$ 35,030	\$ 36,500	\$ 36,610	4.51%	Office supplies, postage, education, association dues, advertising, communications, office equipment
8	Planning, Zoning & Code Enforcement	\$ 58,253	\$ 58,000	\$ 58,276	0.04%	
9	Insurance & Bonding	\$ 2,125	\$ 1,600	\$ 2,125	0.00%	Public Officials Liability, General Liability, Property
10	Tax Collection	\$ 9,469	\$ 9,500	\$ 9,582	1.20%	Taxable income & benefits for Tax Collector, other tax collection expenses
11	Contribution to Capital	\$ -		\$ -		
12	Contribution to Fund Balance	\$ -		\$ -		
13	Miscellaneous	\$ 2,500	\$ 4,000	\$ 2,500	0.00%	
14	<b>TOTAL -GENERAL GOV'T</b>	\$ 588,657	\$ 582,998	\$ 609,622	3.56%	
15	<b>PUBLIC SAFETY</b>					
16	<b>Police Services</b>					
17	Personnel	\$ 1,451,254	\$ 1,451,000	\$ 1,492,573	2.85%	Taxable income & benefits: Chief, Sergeant, Officers, Clerk, Meter Enforcement, Crossing Guards, contribution to future post-retirement medical benefits (2.25% wage increase)
18	General Expenditures	\$ 70,345	\$ 71,000	\$ 70,345	0.00%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communications
19	Municipal Pension Obligation	\$ 279,918	\$ 279,918	\$ 346,702	23.86%	
20	Insurance	\$ 18,650	\$ 15,000	\$ 18,650	0.00%	Police Professional Liability, General Liability
21	Vehicle Operation & Maintenance	\$ 63,350	\$ 64,000	\$ 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>	\$ 1,883,517	\$ 1,880,918	\$ 1,991,620	5.74%	
23	<b>Fire Protection</b>					
24	Fire Hydrant Rental	\$ 25,250	\$ 25,250	\$ 25,250	0.00%	
25	Swarthmore Fire Company Contribution	\$ 300,000	\$ 300,000	\$ 300,000	0.00%	

		2020 Budget	2020 Estimated Actual	2021 Budget	% Change from 2020 Budget	Explanatory Notes
26	Debt Service	\$ 23,034	\$ 23,000	\$ 22,654	-1.65%	
27	Insurance	\$ 25,500	\$ 20,000	\$ 25,500	0.00%	Vehicle Insurance, Workers' Compensation
28	<b>Subtotal - Fire Protection</b>	\$ 373,784	\$ 368,250	\$ 373,404	-0.10%	
29	<b>TOTAL - PUBLIC SAFETY</b>	\$ 2,257,302	\$ 2,249,168	\$ 2,365,024	4.77%	
30	<b>PUBLIC WORKS</b>					2.25% wage increase
31	<b>Streets</b>					
32	Street Lighting	\$ 72,500	\$ 85,000	\$ 72,500	0.00%	
33	Construction & Rebuilding	\$ 115,400	\$ 115,400	\$ 115,400	0.00%	Annual street paving program
34	Street Repairs & Cleaning	\$ 24,213	\$ 24,500	\$ 24,244	0.13%	
35	Traffic Signals, Street Signs & Markings	\$ 26,344	\$ 26,500	\$ 26,367	0.09%	
36	Snow & Ice Removal	\$ 28,685	\$ 10,000	\$ 27,714	-3.38%	
37	Storm Sewers & Drains	\$ 19,709	\$ 50,000	\$ 20,227	2.63%	
38	Town Center Maintenance	\$ 34,766	\$ 30,000	\$ 36,311	4.45%	Cleaning, planting maintenance, neter maintenance
39	<b>Subtotal - Streets</b>	\$ 321,617	\$ 341,400	\$ 322,764	0.36%	
40	<b>Sanitary Sewer</b>					
41	Wastewater Collection and Treatment	\$ 1,000,292	\$ 1,010,000	\$ 1,010,144	0.98%	CDCA sewage treatment charge, preventative & routine maintenance ; engineering, \$41,000 contribution to Sewer Capital Fund
42	Debt Service	\$ 8,337	\$ 8,000	\$ 8,365	0.33%	
43	Allocated Expenses	\$ 150,739	\$ 150,000	\$ 155,583	3.21%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44	<b>Subtotal - Sanitary Sewer</b>	\$ 1,159,368	\$ 1,168,000	\$ 1,174,091	1.27%	
45	<b>Solid Waste</b>					
46	Trash Collection	\$ 258,160	\$ 266,000	\$ 270,346	4.72%	
47	Recycling Collection	\$ 269,561	\$ 265,000	\$ 275,005	2.02%	Curbside commingled, Recycling Center, yard waste, Leaf Collection
48	Allocated Expenses	\$ 87,793	\$ 87,000	\$ 90,858	3.49%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49	<b>Subtotal - Solid Waste</b>	\$ 615,514	\$ 618,000	\$ 636,209	3.36%	
50	<b>Parks and Street Trees</b>					
51	Parks Maintenance	\$ 39,878	\$ 54,000	\$ 46,922	17.66%	Mowing, care of trees and shrubs, maintenance of playground equipment, mulch
52	Street Trees	\$ 53,404	\$ 86,000	\$ 53,417	0.03%	Removal and planting of street trees
53	<b>Subtotal - Parks and Street Trees</b>	\$ 93,282	\$ 140,000	\$ 100,339	7.57%	
54	<b>Vehicle Operation &amp; Maintenance</b>					
55	General Expenditures	\$ 25,495	\$ 20,000	\$ 27,402	7.48%	Fuel, maintenance costs

		2020 Budget	2020 Estimated Actual	2021 Budget	% Change from 2020 Budget	Explanatory Notes
56	Insurance	\$ 1,000	\$ 750	\$ 1,000	0.00%	
57	<b>Subtotal - Vehicle Operation</b>	<b>\$ 26,495</b>	<b>\$ 20,750</b>	<b>\$ 28,402</b>	7.20%	
58	<b>Miscellaneous</b>					
59	Administration	\$ 72,355	\$ 75,000	\$ 72,455	0.14%	Compensated time off (vacation, holidays, sick & personal days), on-call time, administrative duties, longevity, uniforms
60	Insurance	\$ 450	\$ 350	\$ 450	0.00%	General liability insurance
61	Tools	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
62	<b>Subtotal - Miscellaneous</b>	<b>\$ 73,805</b>	<b>\$ 76,350</b>	<b>\$ 73,905</b>	0.14%	
63	<b>TOTAL - PUBLIC WORKS</b>	<b>\$ 2,290,081</b>	<b>\$ 2,364,500</b>	<b>\$ 2,335,710</b>	1.99%	
64	<b>COMMUNITY SERVICES</b>					
65	Swarthmore Public Library	\$ 187,300	\$ 187,300	\$ 194,700	3.95%	Includes requested increase for 2021
66	Swarthmore Recreation Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
68	Town Center Inc	\$ 26,000	\$ 26,000	\$ 26,000	0.00%	
	Senior Citizens Association	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
69						
70	<b>TOTAL - COMMUNITY SERVICES</b>	<b>\$ 263,300</b>	<b>\$ 263,300</b>	<b>\$ 270,700</b>	2.81%	
71	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,399,339</b>	<b>\$ 5,459,966</b>	<b>\$ 5,581,055</b>	3.37%	
72	<b>TOTAL REVENUES LESS TOTAL EXPENDITURES</b>	<b>\$ (220)</b>	<b>\$ 43,653</b>	<b>\$ (8)</b>		

<b>Borough of Swarthmore Capital Budgets and Fund Balance - 2021</b>
--

<b><u>CAPITAL RESERVE FUND</u></b>	<b>Budget</b>
Beginning Balance	\$245,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	
Transfer from Operating Funds (Police vehicles)	\$37,000
Interest	\$2,600
<u>Expenditures</u>	
Police Vehicle Payments	\$28,000
Replacement windows at Borough Hall	\$20,000
Centennial Park furnishings	\$5,600
Borough Hall solar panels	\$6,600
Ending Balance	\$224,400

<b><u>SANITARY SEWER FUND</u></b>	<b>Budget</b>
Beginning Balance	\$116,500
<u>Revenue</u>	
Transfer from operating funds	\$41,000
Interest	\$500
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration</u>	\$0
Ending Balance	\$158,000

<b><u>POST-RETIREMENT MEDICAL (OPEB)</u></b>	<b>Budget</b>
Beginning Balance	\$408,500
<u>Revenue</u>	
Budgeted Contribution	\$49,000
Interest	\$3,000
<u>Expenditures</u>	
<u>Premium payments (JM)</u>	\$30,294
Ending Balance	\$430,206

<b><u>UNRESTRICTED FUND BALANCE</u></b>	<b>Budget</b>
Beginning Balance	\$500,000
<i>(9.3% of 2020 budgeted expenditures)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	\$153,000
Ending Balance	\$347,000
<i>(6.2% of 2021 budgeted expenditures)</i>	