

**BOROUGH OF SWARTHMORE**  
**2017 Preliminary Operating Budget v3**  
11/14/2016

	<b>2016 Budget</b>	2016 Estimated Actual	<b>2017 Budget</b>	% Change from 2016 Budget	Explanatory Notes
1	<b><u>REVENUE - ALL OPERATING FUNDS</u></b>				
2	\$ 2,106,750	\$ 2,125,000	\$ 2,151,350	2.12%	5.673 mills (no increase)
3	\$ 1,000,000	\$ 980,000	\$ 1,000,000	0.00%	\$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	\$ 260,000	\$ 245,000	8.89%	Real Estate Transfer Tax; Local Services Tax
7	\$ 90,000		\$ 61,000	-32.22%	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	\$ 330,000	\$ 174,000	0.00%	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	\$ 103,000	\$ 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	\$ 3,650	\$ 325	0.00%	
19	\$ 26,250	\$ 25,250	\$ 26,250	0.00%	Homeowner pays 60% of total removal cost
20	\$ 12,500	\$ 7,250	\$ 12,500	0.00%	
21	\$ 765,581	\$ 933,552	\$ 867,178	13.27%	
22	<b><u>TOTAL REVENUE</u></b>	\$ 5,085,552	\$ 5,122,937	3.22%	

	2016 Budget	2016 Estimated Actual	2017 Budget	% Change from 2016 Budget	Explanatory Notes
<b>EXPENDITURES - ALL OPERATING FUNDS</b>					
<b>1 GENERAL GOV'T</b>					
2 Personnel	\$ 186,176	\$ 186,176	\$ 190,601	2.38%	Tuible/income & benefits: Borough Mngt. Administrative Assistant, Bookkeeper
3 Debt Service	\$ 126,710	\$ 120,000	\$ 120,066	-5.24%	
4 Borough Buildings & Property	\$ 103,146	\$ 115,000	\$ 124,391	20.60%	Custodian services, building maintenance, utilities, other property maintenance (utilities, fencing, etc)
5 Municipal Pension Obligation	\$ 48,151	\$ 48,151	\$ 46,760	-2.89%	Administrative and (portion) Public Works Pension
6 Professional Services	\$ 36,800	\$ 36,800	\$ 36,800	0.00%	Legal & auditing fees, including special legal services
7 General Administrative	\$ 32,850	\$ 33,000	\$ 32,850	0.00%	Office supplies, postage, education, association dues, advertising, communication, office equipment
8 Planning, Zoning & Code Enforcement	\$ 44,710	\$ 44,710	\$ 44,729	0.04%	
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	\$ 50,000	\$ 50,000	0.00%	To Capital Reserve Fund for future capital expenditures
12 Contribution to Fund Balance	\$ -	\$ -	\$ -	-	12/31/2016 Fund Balance projected at 18.5% of expenditures
13 Miscellaneous	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
14 <b>TOTAL -GENERAL GOV'T</b>	\$ 642,068	\$ 647,462	\$ 659,246	2.68%	
<b>15 PUBLIC SAFETY</b>					
<b>16 Police Services</b>					
17 Personnel	\$ 1,436,146	\$ 1,458,000	\$ 1,496,294	4.19%	Tuible/income & benefits: Chief, Sergeant, Officers, Clerk, Merit Enforcement, Crossing Guards, post retirement medical benefits
18 General Expenditures	\$ 55,702	\$ 55,702	\$ 54,710	-1.78%	Animal control, uniforms, ammunition and police supplies, office expenses, education & association dues, communication
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, \$11,350 annual contribution to Capital Reserve Fund
22 <b>Subtotal - Police Services</b>	\$ 1,881,533	\$ 1,903,387	\$ 1,932,349	2.70%	
<b>23 Fire Protection</b>					
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 <b>Subtotal - Fire Protection</b>	\$ 207,329	\$ 211,427	\$ 262,746	26.73%	
29 <b>TOTAL - PUBLIC SAFETY</b>	\$ 2,088,862	\$ 2,114,814	\$ 2,195,094	5.09%	
<b>30 PUBLIC WORKS</b>					
<b>31 Streets</b>					
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	\$ 22,732	0.15%	
35 Traffic Signals, Street Signs &	\$ 27,372	\$ 34,000	\$ 26,900	-1.73%	
36 Snow & Ice Removal	\$ 32,659	\$ 28,500	\$ 32,695	0.11%	
37 Storm Sewers & Drains	\$ 18,490	\$ 18,500	\$ 18,511	0.11%	
38 Town Center Maintenance	\$ 30,946	\$ 31,500	\$ 32,504	5.03%	Cleaning, planting maintenance, tree maintenance
39 <b>Subtotal - Streets</b>	\$ 320,065	\$ 362,500	\$ 321,242	0.37%	
<b>40 Sanitary Sewer</b>					
41 Wastewater Collection and Treatment	\$ 827,287	\$ 827,287	\$ 827,311	0.00%	Sewer treatment, preventative & routine maintenance - \$43,500 contribution to Sewer Capital Fund
42 Debt Service	\$ 26,531	\$ 24,000	\$ 12,507	-52.86%	
43 Allocated Expenses	\$ 132,706	\$ 132,706	\$ 134,709	1.51%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
44 <b>Subtotal - Sanitary Sewer</b>	\$ 986,524	\$ 983,993	\$ 974,527	-1.22%	
<b>45 Solid Waste</b>					
46 Trash Collection	\$ 217,560	\$ 217,560	\$ 226,260	4.00%	
47 Recycling Collection	\$ 215,060	\$ 210,000	\$ 221,706	3.09%	Recycling, yard waste, leaf collection
48 Allocated Expenses	\$ 111,938	\$ 111,938	\$ 112,698	0.68%	Portion of administrative salaries, vehicle expenses, insurance, pension (MMO)
49 <b>Subtotal - Solid Waste</b>	\$ 544,558	\$ 539,498	\$ 560,664	2.96%	
<b>50 Parks and Street Trees</b>					
51 Parks Maintenance	\$ 40,073	\$ 40,000	\$ 40,123	0.13%	Mowing, care of trees and shrubs, maintenance of play ground equipment, muck
52 Street Trees	\$ 51,374	\$ 57,500	\$ 53,891	4.90%	Removal and planting of street trees
53 <b>Subtotal - Parks and Street Trees</b>	\$ 91,447	\$ 97,500	\$ 94,015	2.81%	
<b>54 Vehicle Operation &amp; Maintenance</b>					
55 General Expenditures	\$ 26,383	\$ 24,000	\$ 25,298	-4.11%	Fuel, maintenance costs
56 Insurance	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
57 <b>Subtotal - Vehicle Operation</b>	\$ 27,383	\$ 25,000	\$ 26,298	-3.96%	
<b>58 Miscellaneous</b>					
59 Administration	\$ 66,905	\$ 66,905	\$ 70,564	5.47%	Compensated time off (vacation, holiday, sick & personal days), on-call time, administrative travel, long-term, uniform
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>	\$ 68,355	\$ 68,355	\$ 72,014	5.35%	
63 <b>TOTAL - PUBLIC WORKS</b>	\$ 2,038,332	\$ 2,076,846	\$ 2,048,760	0.51%	
<b>64 COMMUNITY SERVICES</b>					
65 Swarthmore Public Library	\$ 146,000	\$ 130,000	\$ 159,140	9.00%	
66 Swarthmore Recreation Association	\$ 25,000	\$ 18,000	\$ 35,000	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 <b>TOTAL - COMMUNITY SERVICES</b>	\$ 194,000	\$ 171,000	\$ 219,140	12.96%	
71 <b>TOTAL EXPENDITURES</b>	\$ 4,963,262	\$ 5,010,122	\$ 5,122,240	3.20%	
72 <b>TOTAL REVENUES LESS TOTAL EXPENDITURES</b>	\$ (38)	\$ 75,430	\$ 697		

**Borough of Swarthmore**  
**Capital Budgets and Fund Balance - 2017**

<b><u>CAPITAL RESERVE FUND</u></b>	<b>Budget</b>
Beginning Balance	\$250,000
<u>Revenue</u>	
Transfer from Operating Funds (Unrestricted)	\$50,000
Transfer from Operating Funds (Police vehicles)	\$31,500
Interest	\$250
<u>Expenditures</u>	
<u>Police Vehicle payments</u>	\$30,250
Ending Balance	\$301,500

<b><u>SANITARY SEWER FUND</u></b>	<b>Budget</b>
Beginning Balance	\$83,000
<u>Revenue</u>	
Transfer from operating funds	\$43,500
Interest	\$150
<u>Expenditures</u>	
<u>Sewer Repairs and Restoration (none scheduled)</u>	
Ending Balance	\$126,650

<b><u>POST-RETIREMENT MEDICAL (OPEB)</u></b>	<b>Budget</b>
Beginning Balance	\$285,000
<u>Revenue</u>	
Budgeted Contribution	\$32,000
Interest	\$250
<u>Expenditures</u>	
<u>Insurance Premiums</u>	\$0
Ending Balance	\$317,250

<b><u>FUND BALANCE</u></b>	<b>Budget</b>
Beginning Balance	\$525,000
<i>(goal range is between \$250,000 and \$500,000)</i>	
<u>Expenditures</u>	
<u>Budget Relief</u>	\$61,000
Ending Balance	\$464,000
<i>(goal range is between \$260,000 and \$520,000)</i>	