

UPPER DARBY TOWNSHIP

2008 BUDGET

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DECEMBER 5, 2007

UPPER DARBY TOWNSHIP

2008 BUDGET

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UPPER DARBY TOWNSHIP
COMPARATIVE BUDGET SUMMARY

GENERAL FUND

DESCRIPTION	2008 BUDGET	PROJECTED 2007 ACTUAL	2008 BUDGET OVER(UNDER) 2007 ACTUAL	2007 BUDGET	2008 BUDGET OVER(UNDER) 2007 BUDGET
FUND BALANCE-BEGINNING	\$ 1,903,651	\$ 1,078,239	\$ 825,412	\$ 1,078,239	\$ 825,412
REVENUE	51,764,675	50,089,441	1,675,234	49,578,775	2,185,900
TOTAL FUNDS AVAILABLE	\$ 53,668,326	\$ 51,167,680	\$ 2,500,646	\$ 50,657,014	\$ 3,011,312
EXPENDITURES	53,668,326	49,451,559	4,216,767	50,657,014	3,011,312
FUND BALANCE-ENDING	\$ -	\$ 1,716,121	\$ (1,716,121)	\$ -	\$ -

TAX REQUIREMENTS

NET CURRENT YEAR TAX REQUIREMENT	\$ 33,150,400		\$ 31,665,000	\$ 1,485,400
ASSESSMENT	2,710,000,000		2,700,000,000	10,000,000
MILLAGE REQUIREMENT	12.74		12.24	0.50
MILLAGE REQUIREMENT FOR DEBT SERVICE	0.95		0.80	0.15
TOTAL MILLAGE REQUIREMENT	13.69		13.04	0.65

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UUNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UUNDER) 2007 BUDGET</u>
<u>REAL ESTATE TAXES</u>					
CURRENT	\$ 33,150,400	\$ 31,600,000	\$ 1,550,400	\$ 31,665,000	\$ 1,485,400
PRIOR YEAR	200,000	260,000	(60,000)	150,000	50,000
DELINQUENT	1,100,000	1,150,000	(50,000)	1,000,000	100,000
TOTAL REAL ESTATE TAXES	\$ 34,450,400	\$ 33,010,000	\$ 1,440,400	\$ 32,815,000	\$ 1,635,400
<u>LOCAL TAXES</u>					
MERCANTILE	\$ 1,245,000	\$ 1,175,000	\$ 70,000	\$ 1,245,000	\$ -
EMERGENCY SERVICE TAX	900,000	950,000	(50,000)	700,000	200,000
BUSINESS PRIVILEGE TAX	800,000	525,000	275,000	650,000	150,000
MECHANICAL DEVICE TAX	55,000	50,000	5,000	65,000	(10,000)
TOTAL LOCAL TAXES	\$ 3,000,000	\$ 2,700,000	\$ 300,000	\$ 2,660,000	\$ 340,000

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>LICENSES AND PERMITS</u>					
BEVERAGE	\$ 27,000	\$ 27,000	\$ -	\$ 27,000	\$ -
RENTAL LICENSE	420,000	420,000	-	420,000	-
HEALTH	28,000	30,000	(2,000)	28,000	-
LICENSES AND INSPECTIONS	805,100	746,100	59,000	830,100	(25,000)
CABLE T.V.	930,000	910,000	20,000	870,000	60,000
TOTAL LICENSES AND PERMITS	\$ 2,210,100	\$ 2,133,100	\$ 77,000	\$ 2,175,100	\$ 35,000
<u>COURT COSTS AND FINES</u>					
DISTRICT JUSTICE COURT COSTS	\$ 325,000	\$ 300,000	\$ 25,000	\$ 310,000	\$ 15,000
PARKING METER & STATE POLICE	470,000	373,000	97,000	470,000	-
DRUG FORFEITURE	30,000	15,000	15,000	50,000	(20,000)
TOTAL COURT COSTS AND FINES	\$ 825,000	\$ 688,000	\$ 137,000	\$ 830,000	\$ (5,000)
<u>INTEREST AND RENTAL FEES</u>					
INTEREST FROM INVESTMENTS	\$ 450,000	\$ 525,000	\$ (75,000)	\$ 300,000	\$ 150,000
MUNICIPAL PARKING LOT AND RENTALS	230,000	205,000	25,000	232,000	(2,000)
TOTAL INTEREST AND RENTAL FEES	\$ 680,000	\$ 730,000	\$ (50,000)	\$ 532,000	\$ 148,000

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>GRANTS</u>					
COSA	\$ 303,437	\$ 360,000	\$ (56,563)	\$ 304,937	\$ (1,500)
SENIOR CENTERS	25,000	28,000	(3,000)	28,000	(3,000)
HUD	2,100,000	2,306,103	(206,103)	2,100,000	-
HOME PROGRAM	500,000	500,000	-	500,000	-
PUBLIC UTILITY REALTY TAX	30,000	30,000	-	30,000	-
VOLUNTEER FIRE RELIEF ALLOCATION	305,000	305,000	-	305,000	-
PENSION PLAN ALLOCATION	1,589,238	1,589,238	-	1,589,238	-
RECYCLING GRANT	90,000	90,000	-	90,000	-
MISCELLANEOUS GRANT	750,000	620,000	130,000	700,000	50,000
TOTAL GRANT	\$ 5,692,675	\$ 5,828,341	\$ (135,666)	\$ 5,647,175	\$ 45,500
<u>DEPARTMENTAL EARNINGS</u>					
RUBBISH FEES	\$ 2,928,500	\$ 2,971,000	\$ (42,500)	\$ 2,928,500	\$ -
RECREATION	382,000	435,000	(53,000)	380,000	2,000
PARKING METERS	670,000	620,000	50,000	670,000	-
PHOTOSTATS, INSPECTION	46,000	49,000	(3,000)	46,000	-
DELCO POLICE REIMBURSEMENTS	25,000	15,000	10,000	40,000	(15,000)
TOTAL DEPARTMENTAL EARNINGS	\$ 4,051,500	\$ 4,090,000	\$ (38,500)	\$ 4,064,500	\$ (13,000)

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>OTHER INCOME</u>					
SALE OF FIXED ASSETS	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
REFUNDS/REIMBURSEMENTS	50,000	100,000	(50,000)	50,000	-
SEWER RENTAL FUND	750,000	770,000	(20,000)	750,000	-
MISCELLANEOUS	30,000	40,000	(10,000)	30,000	-
TOTAL OTHER INCOME	\$ 855,000	\$ 910,000	\$ (55,000)	\$ 855,000	\$ -
TOTAL- GENERAL FUND REVENUE	\$ 51,764,675	\$ 50,089,441	\$ 1,675,234	\$ 49,578,775	\$ 2,185,900

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>GENERAL GOVERNMENT</u>					
COUNCIL	\$ 164,843	\$ 150,718	\$ 14,125	\$ 158,061	\$ 6,782
MAYOR	110,621	94,135	16,486	106,416	4,205
FINANCE	725,370	640,431	84,939	703,282	22,088
TREASURER	8,000	7,500	500	8,000	-
SOLICITOR	475,000	425,000	50,000	475,000	-
C.A.O.	253,438	224,536	28,902	244,602	8,836
ADMINISTRATIVE SERVICES	1,526,366	1,323,656	202,710	1,467,557	58,809
TOTAL GENERAL GOVERNMENT	\$ 3,263,638	\$ 2,865,976	\$ 397,662	\$ 3,162,918	\$ 100,720
PERCENTAGE OF TOTAL BUDGET	<u>6.1</u>	<u>5.8</u>		<u>6.2</u>	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>PROTECTION TO PERSONS AND PROPERTY</u>					
POLICE	\$ 20,930,720	\$ 19,511,567	\$ 1,419,153	\$ 19,153,290	\$ 1,777,430
FIRE	7,497,789	6,828,696	669,093	6,842,454	655,335
LICENSES AND INSPECTION	615,461	573,500	41,961	556,185	59,276
PLANNING AND ZONING DIVISION	128,410	93,500	34,910	121,933	6,477
TOTAL PROTECTION TO PERSONS AND PROPERTY	\$ 29,172,380	\$ 27,007,263	\$ 2,165,117	\$ 26,673,862	\$ 2,498,518
PERCENTAGE OF TOTAL BUDGET	54.4	54.6		52.7	
<u>PUBLIC WORKS</u>					
PUBLIC WORKS	\$ 1,410,287	\$ 1,283,750	\$ 126,537	\$ 1,435,403	\$ (25,116)
SANITATION	2,445,375	2,285,600	159,775	2,406,576	38,799
TOTAL PUBLIC WORKS	\$ 3,855,662	\$ 3,569,350	\$ 286,312	\$ 3,841,979	\$ 13,683
PERCENTAGE OF TOTAL BUDGET	7.2	7.2		7.6	
<u>HEALTH SERVICES</u>					
	\$ 425,219	\$ 334,700	\$ 90,519	\$ 360,219	\$ 65,000
PERCENTAGE OF TOTAL BUDGET	0.8	0.7		0.7	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>ELECTRICAL</u>	\$ 1,332,106	\$ 1,184,375	\$ 147,731	\$ 1,301,546	\$ 30,560
PERCENTAGE OF TOTAL BUDGET	<u>2.5</u>	<u>2.4</u>		<u>2.6</u>	
<u>PARKING METER</u>	\$ 437,452	\$ 372,500	\$ 64,952	\$ 435,236	\$ 2,216
PERCENTAGE OF TOTAL BUDGET	<u>0.8</u>	<u>0.8</u>		<u>0.9</u>	
<u>LEISURE SERVICES</u>					
GENERAL RECREATION	\$ 1,022,249	\$ 859,500	\$ 162,749	\$ 983,759	\$ 38,490
PARKS	1,439,086	1,256,255	182,831	1,408,644	30,442
TOTAL LEISURE SERVICES	\$ 2,461,335	\$ 2,115,755	\$ 345,580	\$ 2,392,403	\$ 68,932
PERCENTAGE OF TOTAL BUDGET	<u>4.6</u>	<u>4.3</u>		<u>4.7</u>	
<u>LIBRARY</u>	\$ 1,042,885	\$ 989,261	\$ 53,624	\$ 989,261	\$ 53,624
PERCENTAGE OF TOTAL BUDGET	<u>1.9</u>	<u>2</u>		<u>1.9</u>	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>GRANTS</u>					
COSA	\$ 530,290	\$ 430,845	\$ 99,445	\$ 483,056	\$ 47,234
HUD	2,095,000	2,095,000	-	2,095,000	-
HOME PROGRAM	500,000	500,000	-	500,000	-
VOLUNTEER FIRE RELIEF ALLOCATION	305,000	305,000	-	305,000	-
TOTAL GRANTS	\$ 3,430,290	\$ 3,330,845	\$ 99,445	\$ 3,383,056	\$ 47,234
PERCENTAGE OF TOTAL BUDGET	<u>6.4</u>	<u>6.7</u>		<u>6.7</u>	
<u>OTHER EXPENDITURES</u>					
SOCIAL SECURITY	\$ 625,000	\$ 600,000	\$ 25,000	\$ 620,000	\$ 5,000
UNEMPLOYMENT COMPENSATION	25,000	20,000	5,000	25,000	-
WORKERS COMPENSATION CLAIMS	1,640,000	1,640,000	-	1,640,000	-
HEALTH INSURANCE	3,890,000	3,800,000	90,000	4,070,000	(180,000)
LIFE INSURANCE	93,000	75,000	18,000	93,000	-
PROPERTY/CASUALTY INSURANCE	1,400,000	1,250,000	150,000	1,250,000	150,000
MUNICIPAL PLAN EXPENSE	273,359	117,534	155,825	117,534	155,825

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
<u>OTHER EXPENDITURES (CONTINUED)</u>					
TAX REFUNDS	101,000	79,000	22,000	101,000	-
CONTINGENCY	200,000	100,000	100,000	200,000	-
TOTAL OTHER EXPENDITURES	<u>\$ 8,247,359</u>	<u>\$ 7,681,534</u>	<u>\$ 565,825</u>	<u>\$ 8,116,534</u>	<u>\$ 130,825</u>
PERCENTAGE OF TOTAL BUDGET	<u>15.3</u>	<u>15.5</u>		<u>16</u>	
TOTAL - GENERAL FUND EXPENDITURES	<u>\$ 53,668,326</u>	<u>\$ 49,451,559</u>	<u>\$ 4,216,767</u>	<u>\$ 50,657,014</u>	<u>\$ 3,011,312</u>

DEBT SERVICE - EXPENDITURES

TOTAL PRINCIPAL EXPENDITURE					\$ 1,995,000.00
TOTAL INTEREST EXPENDITURE					<u>\$ 595,592.50</u>
TOTAL DEBT SERVICE					<u>\$ 2,590,592.50</u>

2008 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

	<u>SALARIES</u>	<u>OTHER SERVICES</u>	<u>SUPPLIES AND MATERIALS</u>	<u>TOTAL</u>
COUNCIL	\$ 152,088	\$ 7,500	\$ 5,255	\$ 164,843
MAYOR	104,301	3,820	2,500	110,621
FINANCE	609,370	105,500	10,500	725,370
TREASURER	7,500	-	500	8,000
SOLICITOR	-	475,000	-	475,000
C.A.O.	222,738	24,700	6,000	253,438
ADMINISTRATIVE SERVICES	946,066	424,900	155,400	1,526,366
GENERAL GOVERNMENT	<u>\$ 2,042,063</u>	<u>\$ 1,041,420</u>	<u>\$ 180,155</u>	<u>\$ 3,263,638</u>
POLICE	\$ 11,526,484	\$ 8,848,736	\$ 555,500	\$ 20,930,720
FIRE	4,413,210	2,984,079	100,500	7,497,789
LICENSES AND INSPECTIONS	564,961	34,000	16,500	615,461
PLANNING AND ZONING	93,810	28,000	6,600	128,410
PROTECTION TO PERSONS AND PROPERTY	<u>\$ 16,598,465</u>	<u>\$ 11,894,815</u>	<u>\$ 679,100</u>	<u>\$ 29,172,380</u>

2008 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

	<u>SALARIES</u>	<u>OTHER SERVICE</u>	<u>SUPPLIES AND MATERIALS</u>	<u>TOTAL</u>
PUBLIC WORKS	\$ 407,787	\$ 197,000	\$ 805,500	\$ 1,410,287
SANITATION	2,265,075	146,300	34,000	2,445,375
PUBLIC WORKS	\$ 2,672,862	\$ 343,300	\$ 839,500	\$ 3,855,662
HEALTH SERVICES	\$ 346,719	\$ 38,000	\$ 40,500	\$ 425,219
ELECTRICAL	\$ 394,431	\$ 923,300	\$ 14,375	\$ 1,332,106
PARKING METER	\$ 398,452	\$ 1,000	\$ 38,000	\$ 437,452
GENERAL RECREATION	\$ 676,249	\$ 228,500	\$ 117,500	\$ 1,022,249
PARKS	885,011	321,000	233,075	1,439,086
LEISURE SERVICES	\$ 1,561,260	\$ 549,500	\$ 350,575	\$ 2,461,335
COSA	\$ 329,090	\$ 201,200	\$ -	\$ 530,290
HUD	\$ 314,600	\$ 1,703,400	\$ 77,000	\$ 2,095,000

SEWER RENTAL - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UUNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UUNDER) 2007 BUDGET</u>
FUND BALANCE	\$ 1,491,180	\$ 492,962	\$ 998,218	\$ 835,010	\$ 656,170
INTEREST	50,000	125,000	(75,000)	50,000	-
MISCELLANEOUS GRANT	150,000	130,000	20,000	150,000	-
SEWER USE CHARGE - CURRENT	5,100,000	4,900,000	200,000	5,100,000	-
SEWER USE CHARGE - DELINQUENCY	600,000	650,000	(50,000)	600,000	-
SEWER REIMBURSEMENT	1,990,884	1,303,000	687,884	1,504,623	486,261
TOTAL SEWER RENTAL REVENUE	\$ 9,382,064	\$ 7,600,962	\$ 1,781,102	\$ 8,239,633	\$ 1,142,431

SEWER RENTAL - EXPENDITURES

SALARIES	\$ 1,546,251	\$ 1,380,000	\$ 166,251	\$ 1,474,955	\$ 71,296
SUPPLIES AND MATERIALS	47,500	34,500	13,000	47,500	-
OTHER SERVICES	165,000	142,700	22,300	165,000	-
AUTHORITY PAYMENTS	6,385,075	4,800,500	1,584,575	5,308,320	1,076,755
TRANSFER TO GENERAL FUND	750,000	750,000	-	750,000	-
TRANSFER TO SINKING FUND	488,238	493,262	(5,024)	493,858	(5,620)
TOTAL SEWER RENTAL EXPENDITURES	\$ 9,382,064	\$ 7,600,962	\$ 1,781,102	\$ 8,239,633	\$ 1,142,431

HIGHWAY AID - REVENUE

<u>DESCRIPTION</u>	<u>2008 BUDGET</u>	<u>PROJECTED 2007 ACTUAL</u>	<u>2008 BUDGET OVER(UNDER) 2007 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 BUDGET OVER(UNDER) 2007 BUDGET</u>
FUND BALANCE	\$ -	\$ -	\$ -	\$ 26,578	\$ (26,578)
INTEREST	30,000	30,000	-	20,000	10,000
MISCELLANEOUS GRANT	30,000	20,000	10,000	20,000	10,000
LIQUID FUELS TAX	1,263,756	1,263,756	-	1,215,768	47,988
COUNTY AID	89,100	89,100	-	89,100	-
TOTAL HIGHWAY AID	\$ 1,412,856	\$ 1,402,856	\$ 10,000	\$ 1,371,446	\$ 41,410

HIGHWAY AID - EXPENDITURES

SALARIES	\$ 1,040,756	\$ 1,004,840	\$ 28,634	\$ 1,018,346	\$ 22,410
SOCIAL SECURITY	80,000	82,000	(2,000)	77,000	3,000
MATERIALS AND SUPPLIES	203,000	136,000	67,000	187,000	16,000
CONTRACTED SERVICES	89,100	89,100	-	89,100	-
TOTAL HIGHWAY AID EXPENDITURE	\$ 1,412,856	\$ 1,311,940	\$ 93,634	\$ 1,371,446	\$ 41,410