

UPPER DARBY TOWNSHIP

2023 DRAFT BUDGET

NOVEMBER 2, 2022

GENERAL FUND - 2023 DRAFT BUDGET			
GL ACCOUNT DESCRIPTION	YTD ACTUAL	REVENUE	
		2022 BUDGET per ordinance	2023 BUDGET
<u>REAL ESTATE TAXES</u>			
CURRENT	49,958,817	50,205,213	56,137,787
PRIOR YEAR	1,269,479	1,600,000	200,000
DELINQUENT	409,877	900,000	2,150,000
INTERIM	92,541	30,000	90,000
RE TRANSFER TAX	2,029,696	625,000	750,000
	53,760,411	53,360,213	59,327,787
<u>LOCAL TAXES</u>			
MERCANTILE TAX-CURRENT YEAR	358,615	1,275,000	1,350,000
MERCANTILE TAX-PRIOR YEAR	13,193	65,000	95,000
LOCAL SERVICE TAX	556,292	750,000	710,000
BUSINESS PRIVILEGE TAX-CURRENT	1,581,474	800,000	800,000
BUSINESS PRIVILEGE TAX DELIN	70,378	150,000	175,000
	2,579,952	3,040,000	3,130,000
<u>LICENSES & PERMITS</u>			
MERCANTILE LICENSE	10,084	9,869	15,000
BUSINESS LICENSE	13,922	19,399	20,000
CABLE TELEVISION FRANCHISE	846,754	1,250,000	1,005,077
LICENSES & INSPECTIONS	1,658,361	2,285,810	1,855,505
PA LIQUOR LICENSE FEE	200	22,150	22,150
	2,529,320	3,587,228	2,917,732
<u>COURT COSTS & FINES</u>			
DISTRICT JUSTICE COURT COSTS	155,370	144,936	205,000
STATE POLICE FINES	12,231	424,010	24,010
	167,601	568,946	229,010
<u>DEPARTMENTAL REVENUE</u>			
SOLID WASTE COLLECTION	7,304,425	7,118,821	8,494,368
PUBLIC WORKS	304,114	2,000	8,000
RECREATION	71,084	164,829	34,829
PARKING	954,782	860,000	1,175,000
POLICE	308,020	91,907	291,907
FIRE	92,292	62,000	90,000
SENIOR SERVICES	255,144	320,000	355,000
	9,289,863	8,619,557	10,449,104
<u>GRANTS</u>			
PUBLIC UTILITY REALTY TAX	-	60,000	60,000
MUNICIPAL PENSION PLANS	2,926,955	2,875,519	2,891,035
VOLUNTEER FIRE RELIEF ALLOCATION	162,989	200,000	160,000
HUD ENTITLEMENT GRANT	1,632,878	1,712,677	1,500,000
MISC GRANT	380,794	500,000	500,000
COUNTY LIQUID FUELS	178,336	89,168	89,168
CDBG	89,932	80,000	80,000
	5,371,885	5,867,364	5,280,203
<u>OTHER INCOME</u>			
MISCELLANEOUS REVENUE	110,444	150,000	200,000
SALES OF GENERAL FIXED ASSETS	31,756	10,000	20,000
ADMINISTRATIVE SERVICES		11,500	-
TRANSFER FROM SEWER FUND for overhead			629,098
FLEXIBLE BENEFITS PLAN	33,868	400,000	-
POSTAGE COST RECOVERY	99,216		80,000
LEASED PROPERTIES	18,000	9,258	9,258
REFUNDS/REIMBURSEMENTS	158,782	172,038	160,000
PENALTIES & INTEREST			
INTEREST(one account in OPENGOV)	674,331	50,000	197,398
	1,126,397	802,796	1,295,754
TOTAL REVENUE	74,825,428	75,846,104	82,629,589

GENERAL FUND - 2023 DRAFT BUDGET			
		EXPENSE	
GL ACCOUNT DESCRIPTION	YTD ACTUAL	2022 BUDGET	2023 BUDGET
		per ordinance	
<u>GENERAL GOVERNMENT</u>			
COUNCIL	144,809	210,708	315,270
MAYOR	149,120	156,254	107,101
FINANCE	903,343	1,021,849	1,286,072
TREASURER	5,900	8,274	8,597
SOLICITOR	527,291	582,079	285,079
CAO	188,399	299,087	541,823
ADMINISTRATIVE SERVICES/IT	1,354,932	1,944,499	709,925
HUMAN RESOURCES	144,833	346,483	523,124
	3,418,628	4,569,233	3,776,991
<u>DEPARTMENTAL</u>			
POLICE	17,479,673	28,363,298	30,576,376
FIRE	8,602,417	14,185,936	14,431,675
LICENSE & INSPECTION	1,327,672	2,052,917	1,829,737
PUBLIC WORKS	4,733,786	5,076,613	6,292,634
SANITATION	2,880,825	6,675,698	7,432,666
PARKING	435,213	640,742	723,561
RECREATION	1,477,373	959,801	840,307
COMMUNITY & ECONOMIC DEV			118,722
ONE CENTER			336,395
SENIOR SERVICES	195,363	482,264	688,427
	37,132,323	58,437,269	63,270,500
<u>GENERAL GOVERNMENT: BUILDING</u>			
MAINTENANCE			529,073
UTILITIES			120,600
PROPERTY INSURANCE	1,738,586	1,625,000	1,215,568
	1,738,586	1,625,000	1,865,241
<u>GRANTS</u>			
VOLUNTEER FIRE RELIEF	162,989	200,000	160,000
HUD	1,857,471	1,851,866	1,500,000
GRANTS	1,116,721	10,000	500,000
	3,137,181	2,061,866	2,160,000
<u>OTHER EXPENSES</u>			
LIBRARY	1,120,730	1,494,307	1,516,722
ASH & RUBBISH REFUNDS	17,034	-	20,000
SPECIAL EVENTS	15,331	30,000	30,000
REFUND OF REAL ESTATE OPT MERC	2,054	10,000	10,000
MUNICIPAL PENSION PLANS EXPENS		1,848,170	1,910,255
LIFE INSURANCE	93,973	100,000	84,366
HEALTH INSURANCE	4,119,129	5,333,333	5,329,265
UNEMPLOYMENT COMPENSATION		70,000	70,000
WORKERS COMPENSATION INSURANCE			551,250
WORKERS COMPENSATION CLAIMS	865,943	1,500,000	1,500,000
CONTINGENCY	307,661	400,000	340,000
COMMISSION - ECOLLECTS			125,000
PORTNOFF POSTAGE			70,000
	6,541,856	10,785,810	11,556,857
TOTAL EXPENSE	51,968,574	77,479,178	82,629,589

SEWER RENTAL FUND - 2023 DRAFT BUDGET			
	REVENUE		
GL ACCOUNT DESCRIPTION	YTD ACTUAL	2022 BUDGET	2023 BUDGET
		per ordinance	
INTEREST			100
SEWER USE CHARGE - CURRENT	7,019,636	6,570,767	7,946,510
SEWER USE CHARGES DELINQUENT	2,056,000	1,615,779	2,250,000
SEWER REIMBURSEMENT	1,754,564	1,926,082	1,976,938
SEWER FUND REVENUE TOTAL	10,830,200	10,112,628	12,173,548
	EXPENSE		
	YTD ACTUAL	2022 BUDGET	2023 BUDGET
SALARIES & PAYROLL TAXES	486,106	844,128	779,973
OVERTIME	120,908	170,620	170,620
CLOTHING ALLOWANCE	4,275	7,000	7,000
GENERAL SUPPLIES	4,683	13,396	13,000
GENERAL SUPPLIES SEWER	815	1,000	1,000
BRICKS MANHOLES LIDS ETC SEWER	21,929	39,035	39,000
AUDIT SEWER	-	8,000	8,000
SEWER SYSTEM MAINT,REPAIR,INSP	60,230	150,000	1,183,000
VEHICLE & EQUIP. REPAIR SEWER	13,950	20,000	25,000
AUTHORITY PAYMENTS SEWER	6,134,177	7,000,000	8,305,793
LIEN FILING & COLLECTION FEES	6,000	4,727	4,727
EMERGENCY REPAIRS		42,560	42,560
MISCELLANEOUS SEWER	25,214	40,000	40,000
PROFESSIONAL SVC FEES SEWER		6,000	6,000
TRANSFER TO GF - OVERHEAD COSTS			629,098
New Account: Transfer to Capital Reserve			856,869
SEWER FUND EXPENSE TOTAL	6,878,288	8,346,467	12,111,640

HIGHWAY FUND - 2023 DRAFT BUDGET			
(LIQUID FUELS)			
	REVENUE		
GL ACCOUNT DESCRIPTION	YTD ACTUAL	2022 BUDGET	2023 BUDGET
		per ordinance	
INTEREST	5,512		3,000
MISCELLANEOUS GRANTS	121,978	600,000	-
LIQUED FUELS TAX (PADot)	1,894,394	1,900,000	1,921,207
HIGHWAY TURNBACK ALLOWANCE	6,160	6,160	6,443
REVENUE TOTAL	2,028,043	2,506,160	1,930,650
	EXPENSE		
	YTD ACTUAL	2022 BUDGET	2023 BUDGET
SALARIES & PAYROLL TAXES	1,025,537	1,625,128	1,204,891
OVERTIME	10,773	221,759	150,759
TOOL PURCHASES HIGH.-(GEN.)	4,803	7,500	5,000
MAT. & SUPP. HIGH.-(TRAFFIC)	52,426	35,000	35,000
MAT. & SUPP. HIGHWAY-(SNOW)	119,596	100,000	100,000
MATERIAL HIGH.-(RDS./BRDGS.)	32,133	30,000	35,000
OTHER GRANT LABOR		-	
ROAD REPAIRS	2,728	200,000	400,000
EXPENSE TOTAL	1,247,995	2,219,387	1,930,650
Note: Salaries for streets moved to General Fund. Salaries in the budget are Highway, Roads & Bridges & Traffic salaries			

SINKING FUND - 2023 DRAFT BUDGET				
	REVENUE			
GL ACCOUNT DESCRIPTION	2022 BUDGET	YTD ACTUAL	2023 BUDGET	
PRIOR YEAR OPENING BALANCE			1,255,536	ESTIMATE
REAL ESTATE TAX	3,083,450	2,393,653	807,004	
REVENUE TOTAL	3,083,450	2,393,653	2,062,540	
	EXPENSE			
	2022 BUDGET	YTD ACTUAL	2023 BUDGET	
PRINCIPAL	1,465,000	890,000	1,465,000	
INTEREST	1,618,450	286,053	550,476	
EXPENSE TOTAL	3,083,450	1,176,053	2,015,476	
ACTUAL DEBT SERVICE FOR 2022 WAS \$1,455,491				

**UPPER DARBY TOWNSHIP
ANALYSIS OF TRASH FEES/COSTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

<u>TRASH COLLECTION COSTS -2023</u>	
Direct Expenses (Sanitation Budget)	\$ 7,432,666
Allocation of Unallocated Personnel Costs	1,123,971
Allocated Vehicle Maintenance Costs (10%)	223,009
	8,779,646
<u>Proposed 2023 Trash Fee</u>	
Trash fee for 2023	\$ 300
# Locations to be Billed	36,968
Total billings for 2023	\$ 8,072,400
Expected Collections at 82%	\$ 6,619,368
Trash fees - Delinquent projected for 2023	\$ 1,875,000
Total Trash Fees	\$ 8,494,368
Trash collection costs	(8,779,646)
Surplus/(Deficit)	(285,278)

**UPPER DARBY TOWNSHIP
ANALYSIS OF SEWER FEES/COSTS
FOR THE YEAR ENDING DECEMBER 31, 2023**

<u>SEWER FEES -2023</u>	
Direct Expenses (Sewer Budget)	\$12,111,640
Allocation of Unallocated Personnel Costs	106,658
	12,218,298
<u>Proposed 2023 Sewer Fee</u>	
Sewer fee for 2023	\$ 260
# Locations to be Billed	36,968
Total billings for 2023	\$ 9,611,680
Expected Collections at 82.68%	\$ 7,946,510
Sewer fees - Delinquent projected for 2023	\$ 2,250,000
Sewer Fees Reimbursements	\$ 1,976,938
Total Sewer Fees	\$12,173,448
Sewer Expenses	(12,218,298)
Surplus/(Deficit)	(44,850)