

UPPER DARBY TOWNSHIP

2020 BUDGET

TOWNSHIP COUNCIL

PRELIMINARY BUDGET

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OCTOBER 2, 2019

UPPER DARBY TOWNSHIP

2020 BUDGET

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UPPER DARBY TOWNSHIP
COMPARATIVE BUDGET SUMMARY
GENERAL FUND

DESCRIPTION	2020 BUDGET	PROJECTED 2019 ACTUAL	2020 BUDGET OVER(UNDER) 2019 ACTUAL	2019 BUDGET	2020 BUDGET OVER(UNDER) 2019 BUDGET
FUND BALANCE-BEGINNING	\$1,200,000	\$ 1,100,000	\$ 1,120,413	\$ 2,220,413	\$ (1,020,413)
REVENUE	\$81,107,178	77,106,661	943,012	78,049,673	3,057,505
TOTAL FUNDS AVAILABLE	\$82,307,178	\$ 78,206,661	\$ 2,063,425	\$ 80,270,086	\$ 2,037,092
EXPENDITURES	\$82,307,178	78,206,661	2,063,425	80,270,086	2,037,092
FUND BALANCE-ENDING	\$ -	\$ -	\$ -	\$ -	\$ -

TAX REQUIREMENTS

NET CURRENT YEAR TAX REQUIREMENT	\$ 52,000,569		\$ 50,934,900	-
ASSESSMENT	2,677,000,000		2,683,000,000	(6,000,000)
MILLAGE REQUIREMENT	20.41		20.00	0.41
MILLAGE REQUIREMENT FOR DEBT SERVICE	0.97		0.95	0.02
TOTAL MILLAGE REQUIREMENT	21.38		20.95	0.43

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>REAL ESTATE TAXES</u>					
CURRENT	\$ 52,003,569	\$ 50,934,000	\$ 1,069,569	\$ 50,934,900	\$ 1,068,669
PRIOR YEAR	500,000	550,000	(50,000)	600,000	(100,000)
DELINQUENT	2,525,000	2,150,000	375,000	2,225,000	300,000
TOTAL REAL ESTATE TAXES	\$ 55,028,569	\$ 53,634,000	\$ 1,394,569	\$ 53,759,900	\$ 1,268,669
<u>LOCAL TAXES</u>					
MERCANTILE	\$ 1,475,000	\$ 1,550,000	\$ (75,000)	\$ 1,675,000	\$ (200,000)
LOCAL SERVICE TAX	750,000	750,000	-	750,000	-
BUSINESS PRIVILEGE TAX	925,000	800,000	125,000	925,000	-
MECHANICAL DEVICE TAX	25,000	25,000	-	25,000	-
TOTAL LOCAL TAXES	\$ 3,175,000	\$ 3,125,000	\$ 50,000	\$ 3,375,000	\$ (200,000)

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 Actual</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>LICENSES AND PERMITS</u>					
BEVERAGE	\$ 26,000	\$ 26,000	\$ -	\$ 26,000	\$ -
RENTAL LICENSE	972,000	620,000	352,000	620,000	352,000
HEALTH	30,000	35,000	(5,000)	30,000	-
LICENSES AND INSPECTIONS	2,145,500	1,243,900	901,600	1,128,500	1,017,000
CABLE T.V.	1,800,000	1,617,962	182,038	1,800,000	-
TOTAL LICENSES AND PERMITS	\$ 4,973,500	\$ 3,542,862	\$ 1,430,638	\$ 3,604,500	\$ 1,369,000
<u>COURT COSTS AND FINES</u>					
DISTRICT JUSTICE COURT COSTS	\$ 240,000	\$ 230,000	\$ 10,000	\$ 240,000	\$ -
PARKING METER & STATE POLICE	380,000	402,010	(47,010)	355,000	25,000
TOTAL COURT COSTS AND FINES	\$ 620,000	\$ 632,010	\$ (37,010)	\$ 595,000	\$ 25,000
<u>INTEREST AND RENTAL FEES</u>					
INTEREST FROM INVESTMENTS	\$ 125,000	\$ 325,000	\$ (200,000)	\$ 100,000	\$ 25,000
MUNICIPAL PARKING LOT AND RENTALS	178,000	200,000	(22,000)	238,000	(60,000)
TOTAL INTEREST AND RENTAL FEES	\$ 303,000	\$ 525,000	\$ (222,000)	\$ 338,000	\$ (35,000)

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 BUDGET OVER(UNDER) 2018 BUDGET</u>
<u>GRANTS</u>					
COSA	\$ 300,695	\$ 313,995	\$ (13,300)	\$ 305,000	\$ (4,305)
SENIOR CENTERS	40,000	38,000	2,000	40,000	-
HUD	1,575,000	1,700,000	(125,000)	1,575,000	-
HOME PROGRAM	250,000	175,000	75,000	250,000	-
PUBLIC UTILITY REALTY TAX	60,000	60,000	-	60,000	-
VOLUNTEER FIRE RELIEF ALLOCATION	235,000	235,331	(331)	235,000	-
PENSION PLAN ALLOCATION	2,684,154	2,928,925	(244,771)	2,587,773	96,381
RECYCLING GRANT	150,000	150,000	-	150,000	-
MISCELLANEOUS GRANT	1,140,000	664,344	475,656	565,500	574,500
TOTAL GRANT	\$ 6,434,849	\$ 6,265,595	\$ 169,254	\$ 5,768,273	\$ 666,576
<u>DEPARTMENTAL EARNINGS</u>					
RUBBISH FEES	\$ 7,510,260	\$ 6,121,140	1,389,120	\$ 7,051,000	\$ 459,260
RECREATION	640,000	690,000	(50,000)	640,000	-
PARKING METERS	528,000	660,000	(132,000)	650,000	(122,000)
POLICE	58,000	54,000	4,000	58,000	-
TOTAL DEPARTMENTAL EARNINGS	\$ 8,736,260	\$ 7,525,140	\$ 1,211,120	\$ 8,399,000	\$ 337,260

GENERAL FUND - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 BUDGET OVER(UNDER) 2018 BUDGET</u>
<u>OTHER INCOME</u>					
SALE OF FIXED ASSETS	\$ 10,000	\$ 22,224	\$ (12,224)	\$ 10,000	\$ -
REFUNDS/REIMBURSEMENTS	500,000	770,000	(270,000)	650,000	(150,000)
SEWER RENTAL FUND	1,000,000	900,000	100,000	1,000,000	-
MISCELLANEOUS	75,000	164,830	(89,830)	75,000	-
TOTAL OTHER INCOME	\$ 1,585,000	\$ 1,857,054	\$ (272,054)	\$ 1,735,000	\$ (150,000)
TOTAL- GENERAL FUND REVENUE	\$ 80,856,178	\$ 77,106,661	\$ 3,724,517	\$ 77,574,673	\$ 3,281,505

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>GENERAL GOVERNMENT</u>					
COUNCIL	\$ 214,274	\$ 212,103	\$ 2,171	\$ 213,195	\$ 1,079
MAYOR	135,378	127,172	8,206	130,515	4,863
FINANCE	953,380	980,982	(27,602)	929,399	23,981
TREASURER	8,000	8,000	-	8,000	-
SOLICITOR	325,000	264,052	60,948	325,000	-
C.A.O.	265,004	250,705	14,299	264,777	227
ADMINISTRATIVE SERVICES	1,878,484	1,584,147	294,337	1,854,295	24,189
TOTAL GENERAL GOVERNMENT	\$ 3,779,520	\$ 3,427,161	\$ 352,359	\$ 3,725,181	\$ 54,339
PERCENTAGE OF TOTAL BUDGET	<u>4.6</u>	<u>4.4</u>		<u>4.6</u>	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>PROTECTION TO PERSONS AND PROPERTY</u>					
POLICE	\$ 31,303,909	\$ 32,493,260	\$ (1,189,351)	\$ 31,208,671	\$ 95,238
FIRE	14,451,349	13,940,797	510,552	14,173,332	278,017
LICENSES AND INSPECTION	832,306	666,693	165,613	811,561	20,745
PLANNING AND ZONING DIVISION	113,000	112,373	627	113,000	-
TOTAL PROTECTION TO PERSONS AND PROPERTY	\$ 46,700,564	\$ 47,213,123	\$ (512,559)	\$ 46,306,564	\$ 394,000
PERCENTAGE OF TOTAL BUDGET	<u>56.8</u>	<u>60</u>		<u>57.7</u>	
<u>PUBLIC WORKS</u>					
PUBLIC WORKS	\$ 1,922,601	\$ 1,955,828	\$ (33,227)	\$ 1,888,702	\$ 33,899
SANITATION	5,884,000	5,803,273	80,727	5,652,677	231,323
TOTAL PUBLIC WORKS	\$ 7,806,601	\$ 7,759,101	\$ 47,500	\$ 7,541,379	\$ 265,222
PERCENTAGE OF TOTAL BUDGET	<u>9.5</u>	<u>9.9</u>		<u>9.4</u>	
<u>HEALTH SERVICES</u>					
	\$ 650,210	\$ 555,892	\$ 94,318	\$ 621,410	\$ 28,800
PERCENTAGE OF TOTAL BUDGET	<u>0.8</u>	<u>0.7</u>		<u>0.8</u>	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>ELECTRICAL</u>	\$ 1,048,460	\$ 935,218	\$ 113,242	\$ 1,040,493	\$ 7,967
PERCENTAGE OF TOTAL BUDGET	<u>1.3</u>	<u>1.2</u>		<u>1.3</u>	
<u>PARKING METER</u>	\$ 550,605	\$ 399,582	\$ 151,023	\$ 526,835	\$ 23,770
PERCENTAGE OF TOTAL BUDGET	<u>0.7</u>	<u>0.5</u>		<u>0.7</u>	
<u>LEISURE SERVICES</u>					
GENERAL RECREATION	\$ 1,494,580	\$ 1,471,623	\$ 22,957	\$ 1,429,568	\$ 65,012
PARKS	1,730,021	1,401,284	328,737	1,623,560	106,461
TOTAL LEISURE SERVICES	\$ 3,224,601	\$ 2,872,907	\$ 351,694	\$ 3,053,128	\$ 171,473
PERCENTAGE OF TOTAL BUDGET	<u>3.9</u>	<u>3.7</u>		<u>3.8</u>	
<u>LIBRARY</u>	\$ 1,436,316	\$ 1,401,284	\$ 35,032	\$ 1,401,284	\$ 35,032
PERCENTAGE OF TOTAL BUDGET	<u>1.7</u>	<u>1.8</u>		<u>1.7</u>	

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>GRANTS</u>					
COSA	\$ 421,600	\$ 379,470	\$ 42,130	\$ 421,600	\$ -
HUD	1,884,958	1,683,628	201,330	1,873,742	11,216
HOME PROGRAM	250,000	5,561	244,439	250,000	-
VOLUNTEER FIRE RELIEF ALLOCATION	235,000	235,000	-	235,000	-
TOTAL GRANTS	\$ 2,791,558	\$ 2,303,659	\$ 487,899	\$ 2,780,342	\$ 11,216
PERCENTAGE OF TOTAL BUDGET	<u>3.4</u>	<u>2.9</u>		<u>3.5</u>	
<u>OTHER EXPENDITURES</u>					
SOCIAL SECURITY	\$ 815,000	\$ 775,336	\$ 39,664	\$ 805,000	\$ 10,000
UNEMPLOYMENT COMPENSATION	20,000	401	19,599	20,000	-
WORKERS COMPENSATION CLAIMS	2,800,000	1,479,968	1,320,032	2,800,000	-
HEALTH INSURANCE	6,500,000	6,500,000	-	6,500,000	-
LIFE INSURANCE	125,000	91,940	33,060	110,000	15,000
PROPERTY/CASUALTY INSURANCE	1,625,000	1,625,000	-	1,625,000	-
MUNICIPAL PLAN EXPENSE	2,032,743	1,062,470	970,273	1,062,470	970,273

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
<u>OTHER EXPENDITURES (CONTINUED)</u>					
TAX REFUNDS	101,000	48,907	52,093	101,000	-
CONTINGENCY	250,000	250,000	-	250,000	-
TOTAL OTHER EXPENDITURES	\$ 14,268,743	\$ 11,834,022	\$ 2,434,721	\$ 13,273,470	\$ 995,273
PERCENTAGE OF TOTAL BUDGET	17.3	15		16.5	
TOTAL - GENERAL FUND EXPENDITURES	\$ 82,257,178	\$ 78,701,949	\$ 3,555,229	\$ 80,270,086	\$ 1,987,092

DEBT SERVICE - EXPENDITURES

TOTAL PRINCIPAL EXPENDITURE	\$ 2,274,948
TOTAL INTEREST EXPENDITURE	\$ 325,052
TOTAL DEBT SERVICE	\$ 2,600,000

2020 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

		<u>SALARIES</u>	<u>OTHER SERVICES</u>	<u>SUPPLIES AND MATERIALS</u>	<u>TOTAL</u>
COUNCIL	**	\$ 191,274	\$ 18,000	\$ 5,000	\$ 214,274
MAYOR	**	108,378	15,000	12,000	135,378
FINANCE	**	774,880	163,000	15,500	953,380
TREASURER	*	7,500	-	500	8,000
SOLICITOR	*	-	325,000	-	325,000
C.A.O.	*	226,304	31,200	7,500	265,004
ADMINISTRATIVE SERVICES	*	1,194,484	228,000	450,000	1,872,484
GENERAL GOVERNMENT		\$ 2,502,820	\$ 780,200	\$ 490,500	\$ 3,773,520
POLICE	*	\$ 17,559,272	\$ 13,530,137	\$ 214,500	\$ 31,303,909
FIRE	*	7,902,160	6,430,284	118,905	14,451,349
LICENSES AND INSPECTIONS	*	778,306	39,000	15,000	832,306
PLANNING AND ZONING	*	87,500	12,000	13,500	113,000
PROTECTION TO PERSONS AND PROPERTY		\$ 26,327,238	\$ 20,011,421	\$ 361,905	\$ 46,700,564

2020 BUDGET

SUPPLEMENTAL SCHEDULE OF EXPENDITURES

	<u>SALARIES</u>	<u>OTHER SERVICE</u>	<u>SUPPLIES AND MATERIALS</u>	<u>TOTAL</u>
PUBLIC WORKS *	\$ 480,601	\$ 338,000	\$ 1,104,000	\$ 1,922,601
SANITATION *	3,400,000	2,441,500	42,500	5,884,000
PUBLIC WORKS	\$ 3,880,601	\$ 2,779,500	\$ 1,146,500	\$ 7,806,601
HEALTH SERVICES *	\$ 535,310	\$ 85,900	\$ 29,000	\$ 650,210
ELECTRICAL *	\$ 438,660	\$ 585,625	\$ 24,175	\$ 1,048,460
PARKING METER *	\$ 514,605	\$ -	\$ 36,000	\$ 550,605
GENERAL RECREATION *	\$ 984,380	\$ 323,000	\$ 187,200	\$ 1,494,580
PARKS *	1,284,522	167,425	278,075	1,730,022
LEISURE SERVICES *	\$ 2,268,902	\$ 490,425	\$ 465,275	\$ 3,224,602
COSA *	\$ 265,000	\$ 156,600	\$ -	\$ 421,600
HUD *	\$ 351,658	\$ 1,512,800	\$ 20,500	\$ 1,884,958

SEWER RENTAL - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
FUND BALANCE	\$ -	\$ 84,531	\$ (84,531)	\$ 1,000,000	\$ (1,000,000)
INTEREST	500	200	300	500	-
MISCELLANEOUS GRANT	25,000	25,000	-	25,000	-
SEWER USE CHARGE - CURRENT	7,015,665	6,200,000	815,665	6,200,000	815,665
SEWER USE CHARGE - DELINQUENCY	1,414,473	1,300,000	114,473	1,250,000	164,473
SEWER REIMBURSEMENT	1,967,778	1,295,000	672,778	1,738,967	228,811
TOTAL SEWER RENTAL REVENUE	\$ 10,423,416	\$ 8,904,731	\$ 1,518,685	\$ 10,214,467	\$ 208,949

SEWER RENTAL - EXPENDITURES

SALARIES	\$ 1,870,916	\$ 1,304,484	\$ 566,432	\$ 1,794,993	\$ 75,923
SUPPLIES AND MATERIALS	38,500	26,675	11,825	38,500	-
OTHER SERVICES	374,000	242,898	131,102	374,000	-
AUTHORITY PAYMENTS	6,650,000	5,942,461	707,539	6,573,000	77,000
TRANSFER TO GENERAL FUND	1,000,000	900,000	100,000	1,000,000	-
TRANSFER TO SINKING FUND	490,000	488,213	1,787	490,000	-
TOTAL SEWER RENTAL EXPENDITURES	\$ 10,423,416	\$ 8,904,731	\$ 1,518,685	\$ 9,780,493	\$ 152,923

HIGHWAY AID - REVENUE

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>PROJECTED 2019 ACTUAL</u>	<u>2020 BUDGET OVER(UNDER) 2019</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET OVER(UNDER) 2019 BUDGET</u>
FUND BALANCE	\$ -	\$ (324,394)	\$ 324,394	-	
INTEREST	500	1,000	(500)	500	-
LIQUID FUELS TAX	2,106,160	1,930,607	175,553	2,011,267	94,893
COUNTY AID	89,160	89,168	(8)	89,168	
TOTAL HIGHWAY AID	\$ 2,195,820	\$ 1,696,381	\$ 499,439	\$ 2,100,935	\$ 94,893

HIGHWAY AID - EXPENDITURES

SALARIES	\$ 1,730,652	\$ 1,260,481	\$ 470,171	\$ 1,537,594	\$ 193,058
SOCIAL SECURITY	105,000	96,033	8,967	105,000	-
MATERIALS AND SUPPLIES	271,000	250,699	20,301	275,000	(4,000)
CONTRACTED SERVICES	89,168	89,168	-	89,168	-
TOTAL HIGHWAY AID EXPENDITURE	\$ 2,195,820	\$ 1,696,381	\$ 499,439	\$ 2,006,762	\$ 189,058