

UPPER DARBY TOWNSHIP 2022 PROPOSED BUDGET

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Alison Dobbins, Deputy Chief Administrative Officer

PRESENTED OCTOBER 20, 2021

UPPER DARBY TOWNSHIP FINANCIAL STATUS GENERAL FUND BALANCE

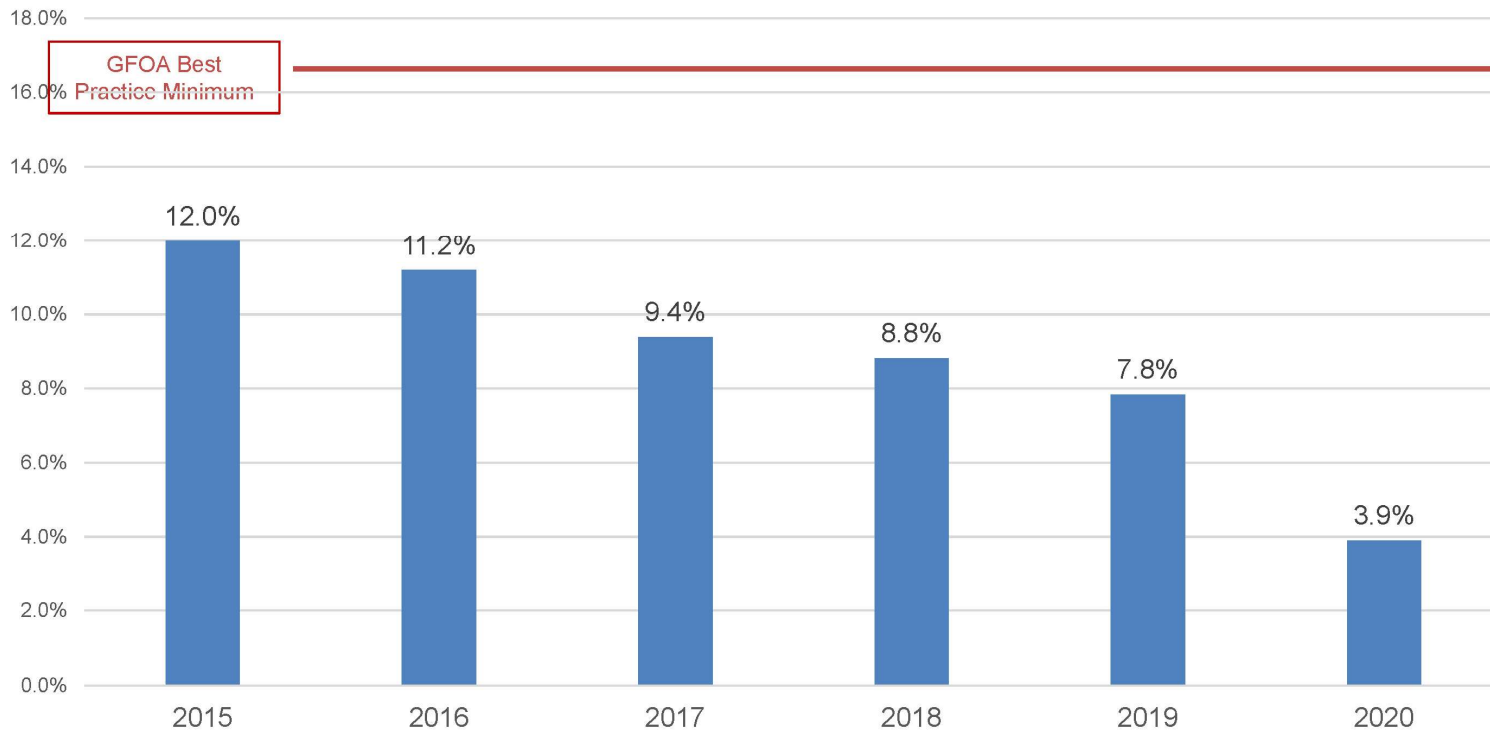
Upper Darby has run general fund operating deficits in four of the last six years and in each of the last three years

General Fund Revenues vs. Expenses (2015-2020)



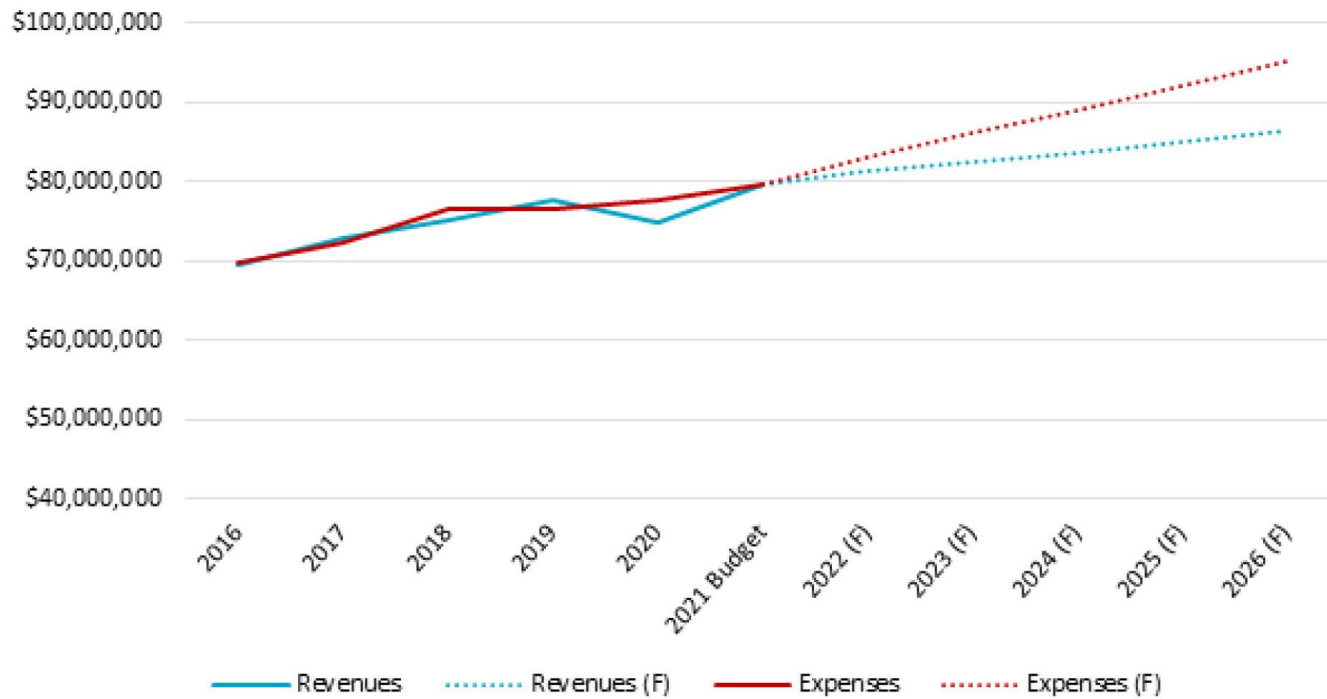
UPPER DARBY TOWNSHIP
FINANCIAL STATUS
GFOA Best Practice Minimum vs. Upper Darby

General Fund Balance Incl. Next Year Approp. as a % of General Fund Expenses
2015-2020



UPPER DARBY TOWNSHIP GENERAL FUND SUMMARY

2016-2020 Actual, 2021 Budget, 2022-2026 Forecast



Source: Econsult Solutions, Inc. (2021), Upper Darby Township (2021)

UPPER DARBY TOWNSHIP
Household Income Distribution, 2019

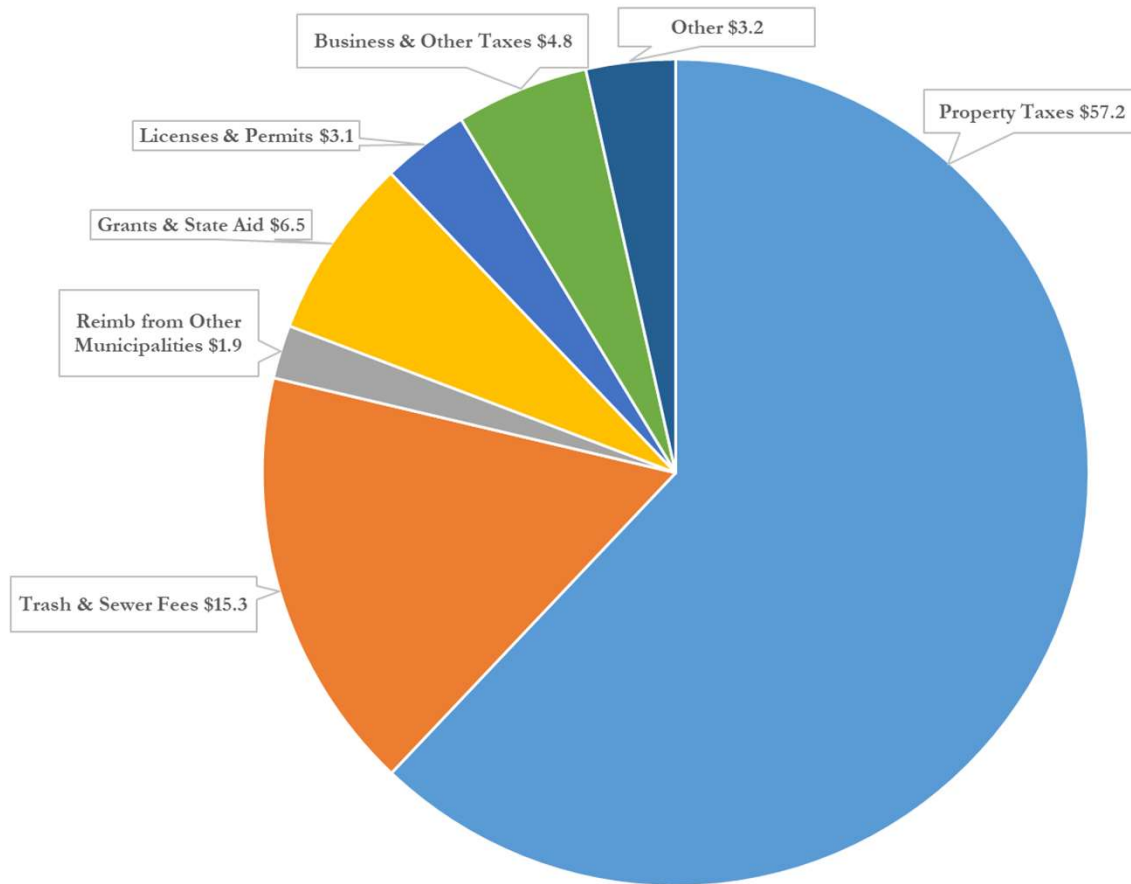
	Upper Darby	Delaware County	Pennsylvania
Less than \$10,000	6.2%	5.1%	6.1%
\$10,000 to \$14,999	4.4%	3.0%	4.3%
\$15,000 to \$24,999	8.5%	7.2%	9.3%
\$25,000 to \$34,999	11.2%	8.2%	9.2%
\$35,000 to \$49,999	13.9%	10.7%	12.3%
\$50,000 to \$74,999	20.0%	16.1%	17.6%
\$75,000 to \$99,999	12.9%	12.4%	13.1%
\$100,000 to \$149,999	12.4%	16.8%	15.2%
\$150,000 to \$199,999	6.0%	9.1%	6.4%
\$200,000 or more	4.5%	11.4%	6.6%
Median household income (dollars)	\$55,908	\$74,477	\$61,744

Source: ACS 5-Year Estimate (2019)

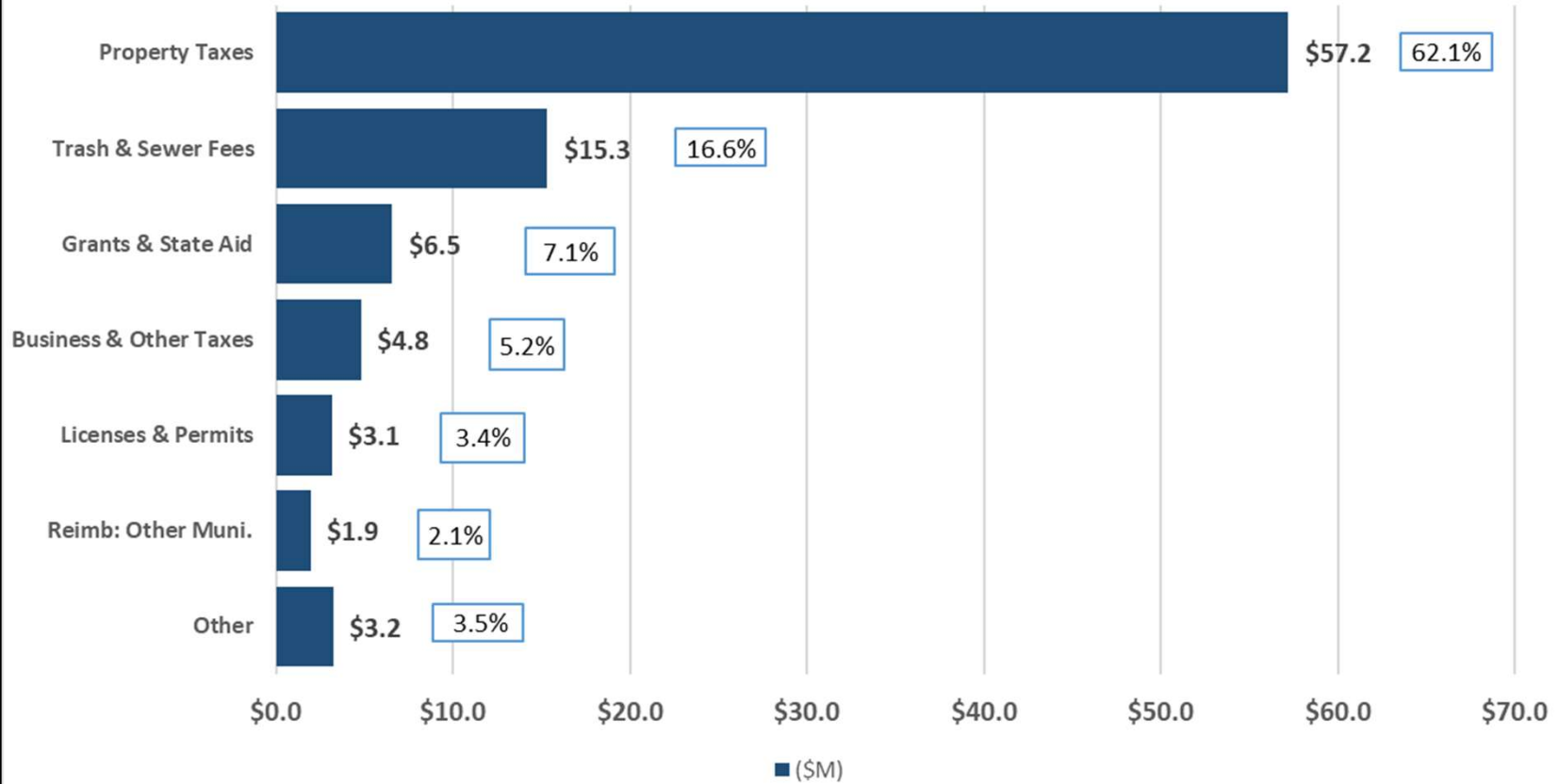
UPPER DARBY TOWNSHIP
PROPOSED CONSOLIDATED BUDGET (Combined & Condensed)
MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDING DECEMBER 31, 2022

	PRIOR YEAR ACTUALS (UNAUDITED)			CURRENT BUDGET	RECOMMENDED BUDGET		
	2018	2019	2020	2021	2022	% TTL SPEND	% CHANGE
REVENUES							
Real Property Taxes	\$ 55,794,321	\$ 56,114,415	\$ 56,894,548	\$55,855,000	\$ 57,163,484	62.3%	2.3%
Business & Other Taxes	5,284,726	5,029,514	5,027,136	4,949,168	4,784,959	5.2%	-3.3%
Licenses & Permits	3,131,687	3,479,781	2,739,582	3,592,800	3,149,954	3.4%	-12.3%
Trash & Sewer Fees	13,067,882	13,677,934	13,925,475	14,950,000	15,305,367	16.7%	2.4%
Grants & State Aid	4,881,763	5,884,398	4,399,661	6,700,492	6,548,169	7.1%	-2.3%
Reimbursement from Other Municipalities	1,498,752	1,441,677	1,164,631	1,875,000	1,926,082	2.1%	2.7%
Other	5,487,573	3,947,418	7,949,420	3,870,160	3,216,862	3.5%	-16.9%
TOTAL REVENUES	89,146,704	89,575,135	92,100,453	91,792,620	92,094,877	100.4%	0.3%
EXPENSES							
Public Safety	44,564,368	44,649,146	45,862,841	45,009,319	44,061,879	48.0%	-2.1%
Public Works	20,596,854	18,999,628	19,424,043	21,187,561	22,926,247	25.0%	8.2%
Administrative Services	2,832,016	2,603,106	2,773,304	1,868,199	1,962,519	2.1%	5.0%
License & Inspection	1,264,674	1,255,801	1,385,481	2,057,762	2,037,018	2.2%	-1.0%
General Government	14,016,066	12,919,761	14,112,679	13,924,934	12,444,485	13.6%	-10.6%
Debt Service	1,968,991	2,622,801	2,661,076	2,711,027	2,711,027	3.0%	0.0%
Other	5,199,722	6,273,027	4,154,904	4,971,090	5,609,442	6.1%	12.8%
TOTAL EXPENSES	90,442,691	89,323,269	90,374,328	91,729,892	91,752,618	100.0%	0.0%
SURPLUS/(DEFICIT)	\$ (1,295,987)	\$ 251,866	\$ 1,726,125	\$ 62,728	\$ 342,259		

UPPER DARBY REVENUES BY SOURCE PROPOSED 2022 BUDGET



UPPER DARBY TOWNSHIP REVENUES BY SOURCE PROPOSED 2022 BUDGET



**UPPER DARBY TOWNSHIP
REAL PROPERTY TAXES
SELECTED DATA**

	MILLS	ASSESSED VALUE	GROSS BILLING	TAX COLLECTIONS			
				CURRENT	PCT	DELINQUENT	TOTAL
2017	20.3700	\$ 2,686,343,595	\$ 54,701,372	\$ 51,434,539	94.03%	\$ 471,771	\$ 51,906,310
2018	20.9500	\$ 2,681,944,389	\$ 56,189,378	\$ 52,918,110	94.18%	\$ 246,012	\$ 53,164,122
2019	20.9500	\$ 2,702,176,667	\$ 56,261,976	\$ 52,369,379	93.08%	\$ 442,989	\$ 52,812,368
2020	21.3800	\$ 2,644,946,050	\$ 56,539,696	\$ 51,651,423	91.35%	\$ 902,628	\$ 52,554,051
2021 ¹	13.1400	\$ 4,303,564,553	\$ 56,539,696	\$ 52,406,809	92.69%	\$ 1,400,403	\$ 53,807,212
2022 ²	13.1400	\$ 4,303,564,553	\$ 56,539,696	\$ 53,287,096	94.25%	\$ 1,428,398	\$ 54,715,494

NOTE 1: Collections for 2021 are year-to-date as of 9/30/2021.

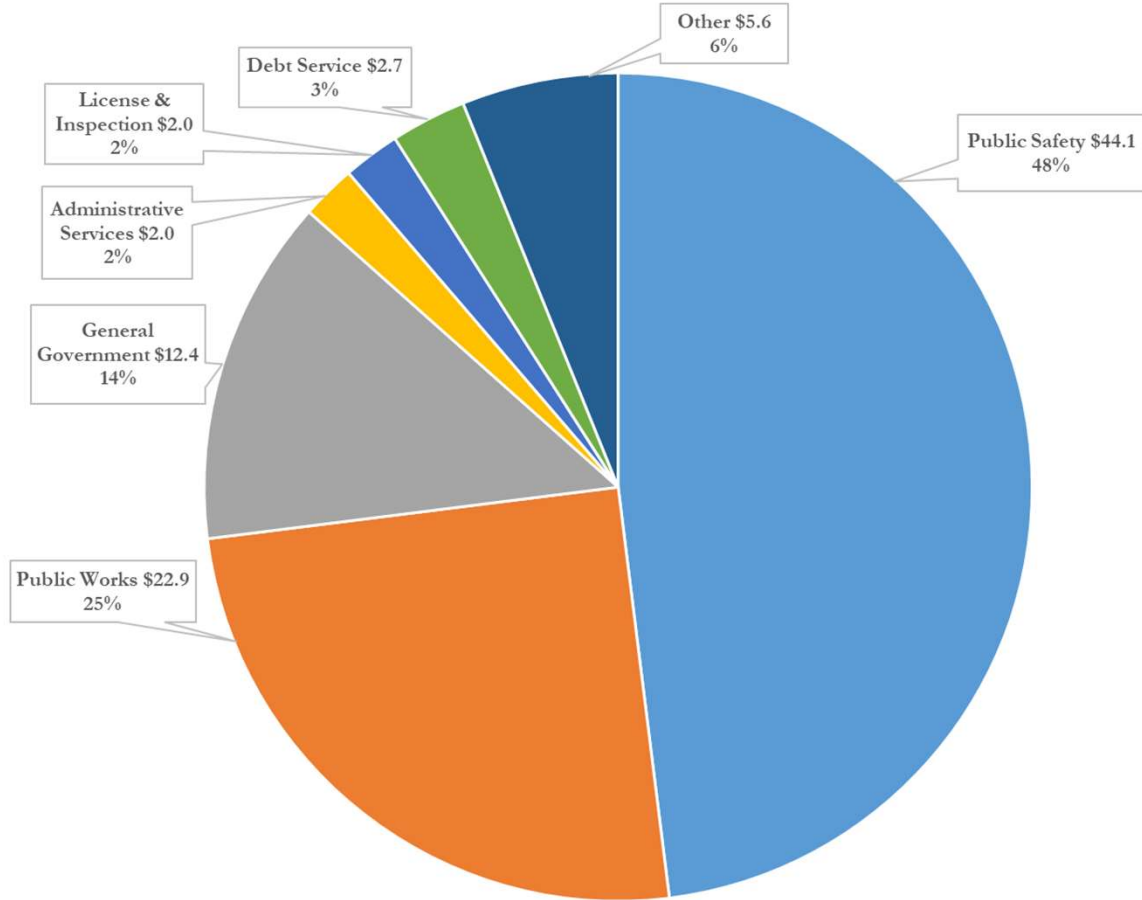
NOTE 2: All 2022 numbers represent budgeted data.

UPPER DARBY TOWNSHIP
2021 MILLAGE RATE COMPARISON
First Class Townships/Cities in Delaware County

UPPER DARBY	13.14000
CHESTER CITY	9.80580
DARBY TWP	8.89558
RIDLEY TWP	5.46300
HVERFORD	4.21800
SPRINGFIELD	3.52500
ASTON	3.25400
NETHER PROVIDENCE	3.10650
UPPER CHICHESTER	3.03520
TINICUM	3.00000
MARPLE	2.45000
RADNOR	2.28370

Source = 2021 Tax Rate Table from <https://www.delcopa.gov/treasurer/forms/TaxRate.pdf>

UPPER DARBY EXPENSES BY GOVERNMENT FUNCTION PROPOSED 2022 BUDGET



**UPPER DARBY TOWNSHIP
ANALYSIS OF PERSONNEL COSTS
FOR THE YEAR ENDING DECEMBER 31, 2022**

	POLICE DEPARTMENT	FIRE DEPARTMENT	PUBLIC WORKS	ADMINISTRATIVE SERVICES	LICENSE & INSPECTION	GENERAL GOVERNMENT	TOTALS
<u>COST COMPONENTS</u>							
Base Salaries	\$ 12,760,078	\$ 6,147,004	\$ 8,367,102	\$ 1,193,802	\$ 1,598,197	\$ 2,626,850	\$ 32,693,033
Overtime	1,500,000	1,267,364	432,153	6,917	35,357	10,500	3,252,291
Shift Differential	555,000	250,852	-	-	-	-	805,852
Holiday Pay	606,735	238,659	-	-	-	-	845,394
Total Payroll	15,421,813	7,903,878	8,799,255	1,200,719	1,633,554	2,637,350	37,596,569
Social Security Taxes	238,230	623,897	673,143	79,100	122,262	299,420	2,036,052
Pension Plans	4,792,035	2,543,984	553,909	79,031	105,802	173,900	8,248,661
Health Insurance	7,700,000	2,174,201	3,291,582	469,636	628,724	1,033,391	15,297,534
Life Insurance	130,000	40,480	61,664	8,798	11,778	19,359	272,080
Workers' Compensation	585,449	282,033	383,894	54,773	73,327	120,523	1,500,000
Total Personnel Costs	\$ 28,867,527	\$ 13,568,473	\$ 13,763,447	\$ 1,892,057	\$ 2,575,448	\$ 4,283,944	\$ 64,950,896

allocated costs

**UPPER DARBY TOWNSHIP
ANALYSIS OF TRASH FEES/COSTS
FOR THE YEAR ENDING DECEMBER 31, 2022**

TRASH COLLECTION FEES

Trash Fees - Current (Run Rate thru Sep 30)	\$ 5,480,847
Trash Fees - Delinquent (Run Rate thru Sep 30)	1,463,206
	<u>6,944,052</u>

TRASH COLLECTION COSTS

Direct Expenses	\$ 6,757,243
Allocated Personnel Costs	2,900,374
Allocated Vehicle Maintenance Costs (10%)	156,697
	<u>9,814,314</u>

SHORTFALL

\$ (2,870,262)

FEE IMPLICATIONS

Shortfall	\$ (2,870,262)
# Locations to be Billed	26,908
Shortfall per Location	<u>\$ 107</u>

Proposed 2022 Trash Fee

Trash fee for 2022	\$ 280
# Locations to be Billed	x 26908
Total billings for 2022	<u>\$ 7,534,240</u>
Trash fees - Delinquent projected for 2022	<u>\$ 1,463,206</u>
Total Trash Fees	\$ 8,997,446
Trash collection costs	(9,814,314)
Shortfall reduced to	(816,868)

**UPPER DARBY TOWNSHIP
TRASH FEES
SELECTED DATA**

	UNITS BILLED	GROSS BILLING	FEE COLLECTIONS			
			CURRENT	PCT	DELINQUENT	TOTAL
2017	26,902	\$ 5,111,380	\$ 3,990,285	78.07%	\$ 1,125,998	\$ 5,116,283
2018	26,903	\$ 5,111,570	\$ 4,023,664	78.72%	\$ 1,146,424	\$ 5,170,088
2019	26,908	\$ 5,112,520	\$ 4,053,862	79.29%	\$ 1,724,012	\$ 5,777,874
2020	26,903	\$ 6,326,905	\$ 4,364,932	68.99%	\$ 753,260	\$ 5,118,192
2021 ¹	26,903	\$ 6,322,205	\$ 4,837,881	76.52%	\$ 1,052,247	\$ 5,890,128
2022 ²	26,903	\$ 7,532,840	\$ 5,655,615	75.08%	\$ 1,463,206	\$ 7,118,821

NOTE 1: Collections for 2021 are year-to-date as of 9/30/2021.

NOTE 2: All 2022 numbers represent budgeted data.

**UPPER DARBY TOWNSHIP
SEWER FEES
SELECTED DATA**

	UNITS BILLED	GROSS BILLING	FEE COLLECTIONS				REIMBURSEMENTS FROM OTHER MUNICIPALITIES
			CURRENT	PCT	DELINQUENT	TOTAL	
2017	36,839	\$ 7,551,956	\$ 6,268,324	83.00%	\$ 1,450,368	\$ 7,718,692	\$ 1,252,844
2018	36,858	\$ 7,555,849	\$ 6,280,413	83.12%	\$ 1,455,800	\$ 7,736,213	\$ 1,339,337
2019	36,968	\$ 7,578,604	\$ 6,344,620	83.72%	\$ 1,917,709	\$ 8,262,329	\$ 1,660,958
2020	36,858	\$ 7,932,986	\$ 5,923,599	74.67%	\$ 961,718	\$ 6,885,317	\$ 1,164,631
2021 ¹	36,858	\$ 7,063,226	\$ 5,871,845	83.13%	\$ 1,191,381	\$ 7,063,226	\$ 1,200,981
2022 ²	36,858	\$ 8,186,546	\$ 6,570,767	80.26%	\$ 1,615,779	\$ 8,186,546	\$ 1,926,082

NOTE 1: Collections for 2021 are year-to-date as of 9/30/2021.

NOTE 2: All 2022 numbers represent budgeted data.

UPPER DARBY TOWNSHIP SEWER FEES

Usage Based Billing

- Information from the Delaware County Consortium of Governments (Delco COG) 2020 Annual Sewer Fee Survey
- Upper Darby has lowest sewer fee of those who responded

SEWER FEE SURVEY - 2020 Annual Rates			
Municipality	Quarterly rate Per 1,000 Gallons	Approx Yearly Cost	Rate
Aston Township	Res-\$338.76 Flat Rate + \$6.32/m gals of 90% consumption Comm-\$848.36 Flat Rate + \$6.32/m gals of consumption	Res - \$644.00	Flat Rate + Usage
Bethel Township	1st 15,000 gal: \$181 after \$9.85/1,000 gal	\$664.00	Usage
Concord Twp	1st 10,000 gal: \$90 after \$5.50/1,000; Comm \$90 base includes 10K gal + \$8.25/1,000; Well flat \$110 per qtr	Min \$360	Usage
E. Lansdowne	\$8.95/1,000 gal	\$626.50	Usage
Edgmont Twp		\$1,275.00	Flat Rate
Lansdowne Borough	\$6.41/1,000 gal	\$338.00	Usage
Haverford Twp	\$4.40/1,000		Usage
Middletown Twp		\$550.00	Flat Rate
Morton Borough	\$12.19/1,000 gal	\$595.00	Usage
Nether Providence Twp		\$548.00	Flat Rate
Newtown Twp	\$8.70/1,000 & \$11.32/1,000		Usage
Norwood Borough	\$4.38/1,000 gal(+\$30 Charge for Meter)		Usage
Radnor Twp	\$7.85/1,000	\$549.50	Usage
Rose Valley		\$900.00	Flat Rate
Springfield Twp	\$7.50/1,000 gal	\$525.00	Usage
Swarthmore Borough	\$8.40/1,000 gal	\$600.00	Usage
Thornbury Twp	\$140/quarter	\$560.00	Flat Rate (pd Quarterly)
Tinicum Twp	\$5.00/1,000 gal (1st 35,000 gal free)		Partly Usage
Upper Chi Twp	\$177.50 x 2/yr	\$355.00	Flat Rate
Upper Darby Twp		\$215.00	Flat Rate
Yeadon	\$8.00/1,000 gal		Usage

**UPPER DARBY TOWNSHIP
2021 GRANT REVENUE
SELECTED DATA**

GRANT NAME

AWARD

Redevelopment Assistance Capital Program (RACP)	\$1,000,000
Truck & Bus Fleet Grant - Fuel Efficient Trash Trucks	\$735,000
CFA Multimodal - Market & Powell	\$425,000
Body Worn Cameras - PCCD	\$75,000
Keystone Communities Façade	\$50,000
TreeVitalize	\$10,524
PECO Green Region - Cardington-Newtown Trail Project	\$10,000

UPPER DARBY TOWNSHIP
2021 AMERICAN RESCUE PLAN

PROPOSED USE OF THE STATE & LOCAL FISCAL RECOVERY PROGRAM (SLFRP) FUNDS

Revenue Replacement (2020)	\$6,000,000
Projected Revenue Replacement (2021)	\$4,500,000
Flood mitigation & Sewer Upgrades	\$5,000,000
Parks & Public Spaces	\$3,000,000
Public Safety - Police & Fire	\$2,000,000
TOTAL	\$20,500,000

