

DUBLIN BOROUGH

2019 BUDGET



Proposed Budget Approval Schedule:

- ***Presented to Borough Council:***
 - ***Adopted Preliminary Budget - November 26, 2018***
 - ***December 17, 2018***
- ***Adopted Final 2019 Budget December 17, 2018***

Letter of Transmittal

PRESENTED: Preliminary Budget - November 26, 2018
Final Budget – December 17, 2018

TO: Dublin Borough Council

Introduction

The proposed 2019 Budget is presented here for your review and comment. The document has been prepared in three (3) sections as follows:

Letter of Transmittal

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide the Borough Council, administrative staff, and Borough residents with a narrative review of significant factors affecting the proposed budget and highlight areas of relative importance in understanding the financial section. It also contains a summary of program and service delivery, cash position, and revenue and expense forecasts included in the budget.

Operating and Capital Funds Budgets

The 2019 Budget consists of ten (10) Funds each detailing in line item format the projected revenues and proposed expenditures for the forthcoming year. Due to its size, a summary of the General Fund by revenue and expense category is also provided. An overall summary of the ten (10) funds provides a financial snapshot of the organization.

Supporting Data

The Supporting Data or Budget Schedules offer an additional level of detail for specific line items in each Operating Budget. This information is provided to assist in understanding how specific budget appropriations have been developed. Where supporting data is available, a schedule letter is indicated in the budget document, and an alphabetical index is provided for easy reference. The Supporting Data should assist in further explaining the cost of Borough services and provide more meaning to the budget projections.

The budget was developed by analyzing trends in revenues and expenditures from prior years, reviewing line item details at the highest level, evaluating the appropriateness of current programs and services, and considering present economic conditions. Resources are allocated with the intent of maintaining accustomed service levels and providing needed capital improvements. The budget document is designed to provide the necessary information to understand and evaluate Borough services from a financial perspective.

The Budget Format

The budget is presented in a line item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds. Uniformity in the budget format and consistency in posting revenues and expenditures to the line item accounts allows the Administration and Department Directors to monitor any variations in budget appropriations from year to year. It also simplifies the review of monthly financial statements and the coding invoices for payment. This translates to improved accuracy in our cost accounting from year to year.

The Pennsylvania Department of Community and Economic Development (DCED) recommend municipalities maintain a 5% to 10% reserve for unforeseen or emergency expenditures, to balance future budgets, and to avoid wide variations in tax rates from year to year. The 2019 fund balance reserves for all funds are represented on page 1.

The 2019 Budget format includes separate operating funds for General, Sewer, Water, Highway Aid and Community Day. By detailing these services in separate funds, the true costs for these government functions are more easily identified. This provides the Borough Council and Borough Residents with a clear picture of how Borough resources are allocated and what funding is necessary to continue these services.

Capital appropriations for general purposes are shown in the General Capital Fund. When necessary, inter-fund transfers along with other revenues dedicated for capital projects, provides funding for any proposed capital purchases or improvements. Capital appropriations for Sewer, Water and Street Improvements purposes are shown in Sewer, Water and Street Improvement Capital Funds respectively. Funding for these appropriations can be from a variety of sources including inter-fund transfers, and grants.

Separating capital appropriations from operating revenues and expenditures eliminates the potential for wide-spread variations in government appropriations from year to year caused by one-time capital expenses. All operating funds include a line for **Result from Operations** and represents the difference between annual revenues and expenditures before inter-fund transfers. Inter-fund transfers are for capital reserves and appropriations but can also be for appropriations to balance other operating budgets if necessary.

This budget format simplifies the budget preparation process and provides a quick and detailed analysis of the various appropriations and services included in the budget from year to year.

Budget Highlights

The budget maintains municipal services at current levels

Appropriations in the 2019 Budget provide the resources needed to continue the high level of service our residents have come to expect. The appropriations support accustomed levels of police services, the maintenance of our public roads, park maintenance, water and sewer services. In 2016 a property tax increase of 2.25 mils in the General Fund was earmarked for the development of a roadway improvement program to fund the anticipated debt service. An interfund transfer from the General Fund to the Street Improvement Fund to cover these debt service payments will be reviewed on an annual basis and budgeted as necessary each year.

The budget funds necessary capital infrastructure needs and equipment acquisitions

The proposed budget includes necessary appropriations to the Borough's road system, borough hall, and water and sewer buildings and equipment.

The 2019 Proposed budget format continues utilizing four (4) Capital Funds: General Capital, Sewer Capital, Water Capital and Street Improvement Funds. Except for the Street Improvement Fund, revenues for the Capital funds are from interfund transfers from the respective operating funds. The Street Improvement Fund currently receives 3.75 mils of real estate tax revenue. The proposed budget includes an additional 1.5 mils of real estate tax revenue being collected and dedicated to the Street Improvement Fund for anticipated debt service.

The Sewer Capital Fund provides appropriations for improvements as required by the PADEP Consent Order & Agreement. In 2014, the Borough executed another five (5) year extension to the Consent Order & Agreement from the PADEP. The borough is currently working on executing another five (5) year extension of our consent order with the PADEP and as a result, ongoing I/I projects are

incorporated into the 2019 Budget. Improvements are proposed to Kern Drive Interceptor, Twin Oaks Pumping Station, Sewer Treatment Plant Lagoon equipment and preventative maintenance. A total of \$1,528,600 is proposed in 2019 to be paid out of this fund. Of the \$1,528,600 proposed expenses, \$95,893 will be reimbursed to the Borough through the PA Small Water and Sewer Grant that was awarded for the improvements of the Kern Drive Interceptor. Detailed line items are on page 21 & 22.

Water Capital Fund appropriations in 2019 include upgrades to Well #1's electrical/control system. A total of \$108,000 is proposed in 2019 to be paid out of this fund. Detailed line items are on page 23.

The General Capital Fund appropriations include funding for the mandatory radio upgrades for the Police Department; repairs and maintenance to the exterior of Borough Hall; and funds for the possible establishment of an historic district as recommended in the Management Action Plan for the Revitalization & Visioning Plan of 2013. A total of \$263,619 is proposed to be paid out of this fund in 2019. Of the \$263,619 expenses; \$117,398 will be reimbursed to the Borough through an Automated Red-Light Enforcement Grant in the amount of \$117,398. Detailed line items are on pages 19 & 20.

There are no new staff positions in the proposed budget

Present staffing levels are adequate to maintain Borough services and there are no new positions proposed in the 2019 budget. There are also no proposed staff reductions. Unless Borough Council adds new programs or services, additional staffing is not necessary; however, changes or reassignment of duties among existing employees may occur.

The proposed Budget includes new Debt Service for 2019

The proposed 2019 Budget reflects an increase in Debt Service for the Sewer Capital Fund, Water Capital Fund and Street Improvement Fund. Due to the amount of Capital Improvements needed over the next five years, the Borough will need to borrow these funds. The Borough is forecasting approximately \$4.4 million to borrow with repayment over a twenty-year period. If the 2019 Budget is adopted as proposed, the Finance Committee will begin the borrowing process in early 2019. The Debt Service will require an increase in both property taxes and sewer rates, as outlined below.

The proposed Budget includes an increase in Property Taxes for 2019

The proposed 2019 Budget reflects an increase of property taxes from 18.25 mills to 21.25 mills for the General Fund and Street Improvement Fund. A breakdown of the millage is provided below:

2019 Assessment is \$18,746,120		
	<u>Mils</u>	<u>Tax Revenue</u>
Street Improvement (Operating)	1.50	\$28,119.18
Street Improvement (Debt Service)	3.75	\$70,298
General Fund (Operating)	<u>16.00</u>	<u>\$299,937</u>
	21.25	\$398,354.18

A home owner assessed at the average assessment value of 26,262, will pay \$558.06 per year in real estate property taxes, or \$1.53 per day for Borough services. Of the total 21.25 mills, 16 mills are designated for General Fund purposes and equals approximately \$299,937; 3.75 mills are designated for street improvement debt service and equals approximately \$70,298; and the remaining 1.5 mills are allocated to the Street Improvement Fund and generate approximately \$28,119 in revenue annually.

The proposed Budget includes an increase in the Sewer Utility Rate for 2019

Due to the cost of the projected Sewer Capital Projects and Debt Service over the next five years, the Borough is proposing a \$40.00 annual increase to the current Sewer Fee \$620.00. An increase of \$10.00 per quarter. The increase in the Sewer Rate will be dedicated to the Sewer Fund.

Budget Overview

The Borough arranges its functions in the budget among ten (10) different funds, each with specific purposes. While General Fund monies can be used for any legal expenditure, other funds have restrictions on the use of available dollars. For example, Street Improvement Fund Tax revenue may only be used to support street improvement projects and utility costs of street and traffic light systems and may not be used to pay for police services.

Revenues and expenditures in each fund therefore are specific to that fund and its legally allowable purpose(s). Interfund transfers, the transfer of dollars from one fund to another, occur only when appropriate and legally permitted but generally flow from the General Fund for specific purposes such as capital expenditures or the Water and Sewer Funds to the General Fund to support associated administrative services or to their respective Capital Funds for capital improvement projects.

The General Fund, Sewer Fund and Water Fund account for all personnel, fringe benefits, insurance, utilities and routine maintenance and operational expenditures. Appropriations from other funds are limited to capital improvements or other designated purposes.

The proposed budget shows the beginning and ending fund balances, projected revenues, and line item appropriations for each Fund. The Budget is organized in this manner to show the true cost for these government functions.

A narrative summary of the financial position of each Fund and a highlight of projected revenues and proposed expenditures for the new fiscal year follows:

General Fund

The General Fund is the operating budget for general municipal purposes and includes appropriations for general government operations including administration and finance, legal, Borough Council, general engineering and other professional services, buildings and grounds maintenance, police and code enforcement operations, planning and zoning administration, technology and fleet maintenance.

The primary revenue sources for the General Fund are real estate taxes, Local Enabling Act (Act 511) taxes, business licenses, permit fees, grants, state-shared entitlements, and charges for service. Reimbursements and inter-fund transfers also contribute to General Fund Revenue.

The Borough levies a 1% earned income tax and equally shares this tax revenue with the Penridge School District. Non-residents working in the Borough pay the full 1% tax unless their home municipality levies it. Earned income taxes will generate approximately \$250,000 in 2019, representing 19% of total revenues in the General Fund. Real estate taxes represent another 28% of total revenue at \$376,735. The proposed General Fund real estate tax rate is 19.75 with 3.75 mills dedicated to projected debt service.

Transfer taxes are a tax on real estate sales within the Borough. The tax rate is 2% of the sale price. County government receives 1 percent of the tax proceeds, and the Penridge School District and Borough share the remaining 1 percent equally.

Other significant sources of revenue in the General Fund include cable television franchise fees (\$45,000), rents and royalties (\$100,291) and pension system aid (\$26,947). Revenue from permit fees remains consistent with prior years.

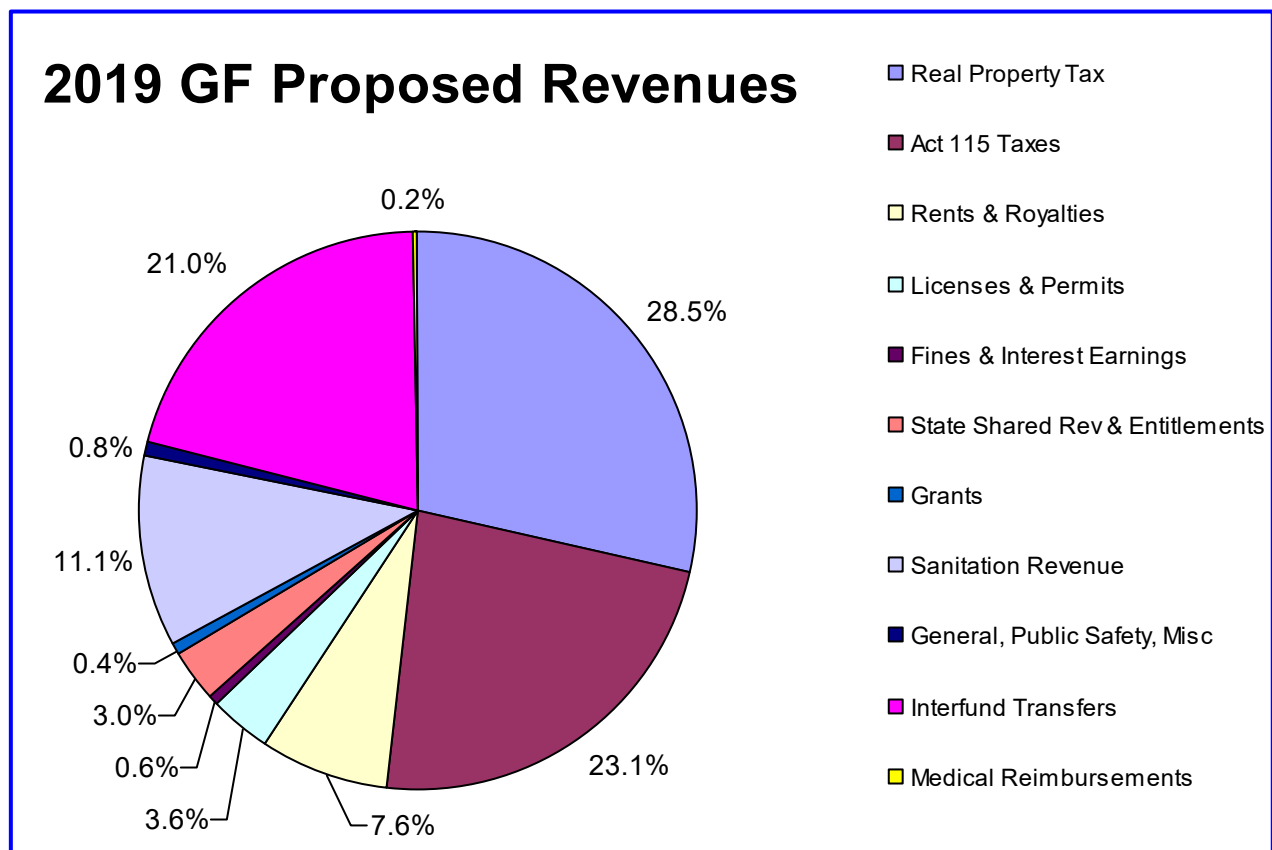
The Budget reflects revenue in the amount of \$8,000 for per capita taxes. In 2019 the per capita tax collection will be collected by Keystone Collections Group at \$0.25 per bill which is less than the previous capital tax collection company.

The 2018 Budget reflects a \$21,746 reduction in health insurance costs. Borough employees will continue to contribute 3% of the medical insurance premiums (Schedule A – page 30).

Total estimated General Fund revenue in 2019 is \$1,332,531 and represents an increase of \$134,021 over the 2018 Budget.

Revenue projections in the budget are based on an analysis of tax collection experience, prior year collection history, projected state shared revenue and economic trends.

The following chart shows the various sources of General Fund revenue used for the operation of Borough government:



Projected General Fund expenditures in 2018 total \$1,195,058.00 or \$55,913.00 under budget. Total expenditures include the transfer of \$41,343 to the Street Improvement Fund for roadway improvements. The fund balance on December 31, 2018 will remain at approximately \$318,616.00 approximately \$65,074.00 more than the prior year.

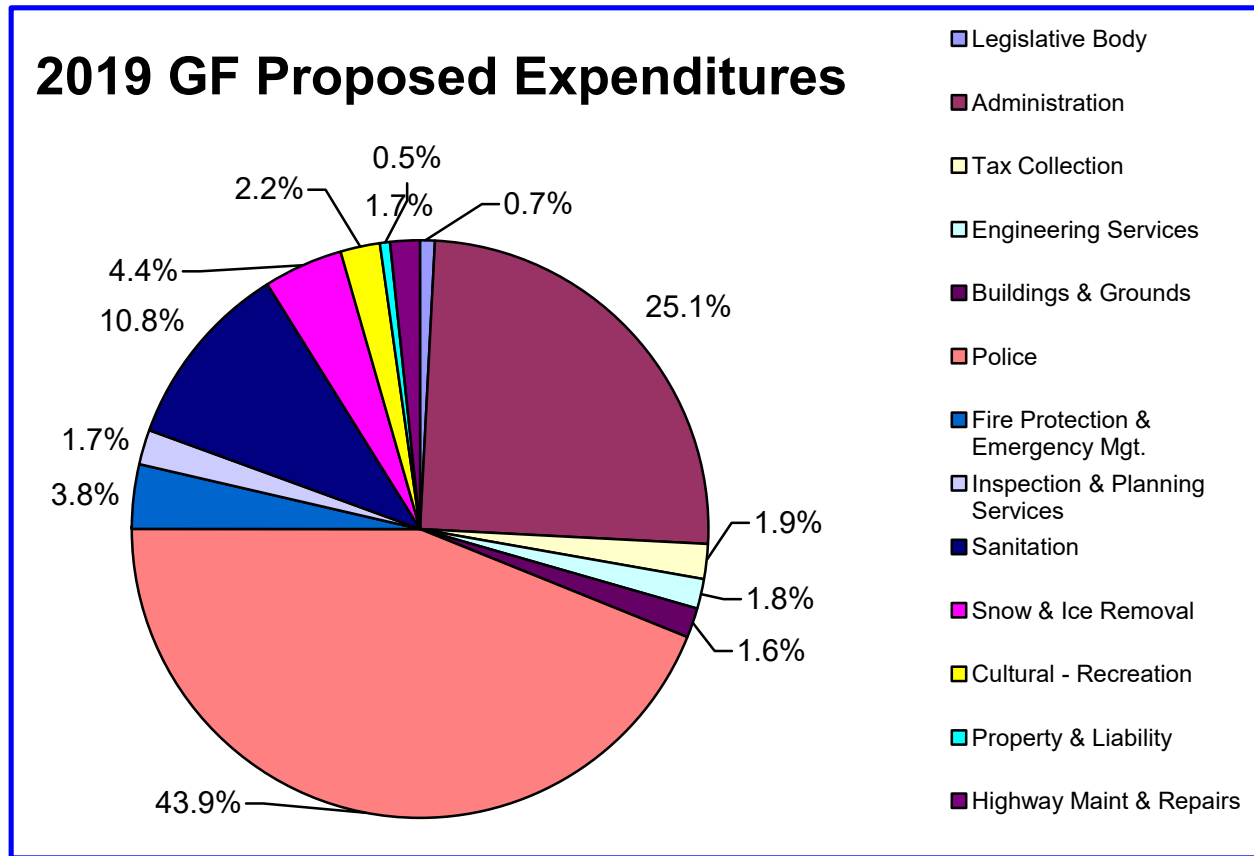
Proposed General Fund appropriations, before inter-fund transfers, in 2019 total \$1,138,509 or \$16,119 less than the 2018 budget. Primary drivers, as identified in the expense chart below, are Administration (accounts for 25.1% of General Fund Expenditures) and Police (accounts for 43.9% of General Fund Expenditures).

There is an interfund transfer of \$70,298 to the Street Improvement Fund budget for 2019 to offset the future roadway improvements; an interfund transfer of \$117,398 to the General Fund Capital to cover

the expenses for the pedestrian signal upgrades until the grant reimbursement funds are received; and an interfund transfer of \$5,000.00 to the general fund capital for future capital maintenance at Supplee Park.

The projected General Fund Balance at the end of 2019 is \$243,973 (Page 9).

The following chart shows proposed 2018 appropriations in the General Fund for the operation of Borough government:



Sewer Fund

The Borough Sewer operations will continue to utilize the professional services of Private Utility Enterprises (PUE) to provide supervision and Pennsylvania DEP reporting functions. PUE continues to analyze the efficiency and performance of plant operations and ensures the Borough is in Pennsylvania DEP compliance, as well as monitoring future needs for both the sewer system infrastructure.

The Borough charges a fee for providing sewer service, and this revenue supports the cost of personnel, supplies, and equipment associated with the delivery of sewer services. The current fee is \$620.00 per equivalent dwelling unit (EDU) and there are currently 995 ½ EDU's.

The proposed budget reflects a sewer rate increase of \$40.00 annually for proposed capital improvements that are to be made to the sewer system over the next five years. The additional sewer revenue generated will be approximately \$39,980.00, which will be dedicated to capital improvements. Total revenue collection projection is \$656,880.00.

The Borough is in the process of extending their Consent Order & Agreement (CO&A) with PADEP for another five (5) years. The current agreement is due to expire at December 31, 2018. The extension of the agreement preserves the current fine structure which ultimately will save the Borough thousands of dollars which can be used to fund future system improvements.

The 2019 proposed Sewer Fund Budget includes an interfund transfer of \$239,980.00 to the Sewer Capital Fund for various projects, as well as \$70,000.00 transfer to the General Fund to offset administrative expenses associated with the sewer fee collections and project supervision.

After operational expenditures of \$473,188.00 and interfund transfers of \$309,980.00, the projected ending balance of the Sewer Operating Fund for 2019 will be \$177,537.00

Water Fund

The Borough charges a fee for its services and these revenues support the cost of personnel, supplies, and equipment associated with the delivery of water. The funds generated from these fees offset these expenses, water facility operations and supplies, as well as professional management and oversight from Private Utilities Enterprises.

The base rate fee for each unit of water established in 2013 continues to provide \$79,644 annually. In addition to the base rate, the gallon usage fee remains at \$3.70 per 1,000 gallons of water used. Total revenue collection from these fees is projected to be \$220,335 in 2019.

The 2019 proposed Water Fund budget includes an interfund transfer of \$60,000 to the General Fund to offset administration expenses associated with the water fee collections and project supervision.

After operational expenditures of \$178,203.00 and interfund transfers, the proposed ending balance for 2019 is \$107,276.

Highway Aid Fund

The Highway Aid Fund accounts for the Borough's share of liquid fuels tax dollars provided by the Commonwealth of Pennsylvania for maintenance of local roadways. The Commonwealth generates funds through a tax on motor fuels. In 2019, the Borough anticipates receiving \$54,660 in liquid fuels tax funds.

The Borough's share of liquid fuels dollars is determined by a formula based on qualifying road mileage. Each year, the Administration forwards information to the Pennsylvania Department of Transportation and additional mileage is added to the Borough's road inventory. All new roads must meet specific design criteria. If the road qualifies, the liquid fuels funds grant increases accordingly. Funding can also increase if the State Legislature changes the percentage appropriation from its Motor Fuels Fund to support local roadway maintenance.

Expenditures from the Highway Aid Fund are restricted by Commonwealth regulations to specific roadway maintenance functions, acquisition of road maintenance materials, culverts, drainage structures, road maintenance equipment, traffic signal and street light maintenance and operations, roadway paving, and re-construction. The Commonwealth audits the fund annually.

The 2019 proposed Highway Aid budget includes an interfund transfer of \$30,000 to the General Fund to reduce the burden on the General Fund for snow and ice removal. After operational expenditures of \$21,825.00 and interfund transfers, the proposed ending balance for 2019 is \$8,477.00.

Community Day Fund

This Borough sponsored event in partnership with Discover Dublin is held annually in Dublin Borough. The event is always well attended by Dublin residents and well supported by local businesses. All expenses are covered through sponsorships and donations.

This fund earmarks approximately \$3,825.00 in revenues generated from sponsorships and donations.

After operational expenditures of \$6,050.00 the proposed ending balance for 2019 is \$2,013.00.

Town Clock Fund

This fund was established from proceeds of the Borough's 100th Anniversary in 2012. The Town Clock at the intersection of Maple Avenue and Main Street continues to receive funds from the sales of engraved bricks that are placed at the foot of the clock. These funds are used for future maintenance of the clock and grounds.

The proposed 2019 Budget will transfer the projected beginning fund balance of \$229.00 to the General Fund, which will cover expenses and maintenance of the Town Clock.

General Capital Fund

The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects authorized by the Borough Council.

Revenues in the Capital Projects Fund can come from a variety of sources including grants, loans, and contributions from development. There is no dedicated tax or funding source for capital appropriations.

In 2018, the Borough was awarded an Automated Red-Light Enforcement Grant from the State that will 100% fund the upgrade of existing signals at the Main Street/Maple/Elephant Road intersection and at the Main Street/Dublin Village Plaza Drive intersection with countdown accessible LED hand/man signals, ADA compliant push buttons with confirmation latching LED and tone. The grant was awarded in the amount of \$117,398.

The General Capital fund proposes \$10,000 for the possible development of a historic district as was proposed in the 2013 Revitalization & Visioning Plan.

In 2019, the mandatory police radio payment will continue. The Borough has made four annual payments to-date with three (3) payments remaining on the Bucks County promissory note. The annual payment is \$8,824. Other expenditures include improvements to Borough Hall Exterior (power washing, sealing and painting of the building).

Increased funding will have to be secured to fund future projects anticipated in years 2020 and beyond. See pages 19 & 20.

Proposed expenditures in the 2019 General Capital Budget are \$263,619 leaving a projected year end fund balance of \$19,152.00.

Sewer Capital Fund

This fund proposes expenditures related to capital purchases and infrastructure improvements to the Borough's sewer system. Most of the expenditures are associated with the PaDEP's consent order and agreement to reduce inflows and infiltration into the sewer system. The budget reflects proposed improvements to the Kern Drive Interceptor, Twin Oaks Pumping Station, Sewer Treatment Plant Lagoon equipment, and preventative maintenance. A total of \$1,532,600.00 in capital projects is proposed in 2019 to be paid out of this fund. Of the \$1,532,600.00 proposed expenses, \$95,893 will be reimbursed to the Borough through the PA Small Water and Sewer Grant that was awarded for the improvements of the Kern Drive Interceptor. Detailed line items are on pages 21 & 22.

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$1,518,593. The proposed expenditures in 2019 equal \$1,645,781.00, the proposed ending balance for 2019 is \$337,398.00.

Water Capital Fund

The purpose of this fund is to provide for funds for long range planning, purchases and improvements related to the Borough's water system. In 2019, the proposed expenditures include upgrades to Well #1's electrical/control system. A total of \$108,000 in Capital Projects is proposed in 2019 to be paid out of this fund. Detailed line items are on page 23.

Total proposed expenditures are \$175,005.00 leaving a projected year end fund balance of \$953,831.00.

Street Improvement Fund

The Street Improvement Fund accounts for the cost of maintenance services of the Borough's streets. It also allocates expenditures for repairs and maintenance of the Borough owned public roads and rights of ways.

The Borough has developed a Roadway Improvement Plan to analyze existing pavement conditions of the Borough's roadways and create a prioritized schedule for repavement projects for future years. As a result, approximately 1.84 miles of roadway were identified as priorities that need to be repaired at a total estimated cost of \$650,000. Repair work includes new asphalt surfacing, base repairs and reclamation, concrete stabilization, stormwater facilities construction and ADA curb & sidewalk improvements at required locations. The Street Improvement Fund total millage will remain at 1.5 mills. An interfund transfer from the General Fund will be considered annually to offset the possibility of future debt service associated with a borrowing as well as maintaining funds for ongoing street repairs and maintenance.

2019 Expenditures include the proposed milling and paving of Meadow Lane, Meadow Circle, Mill Street, Parkside Drive and Rickert's Road West (Hilltown Portion). The expenditures also include the proposed crack seal as needed on all other Borough owned roads. Detailed items on 24, 25 & 26.

After revenues from real estate tax, interfund transfers and proposed borrowing, total revenues are proposed at \$391,963.00. The proposed expenditures in 2019 equal \$399,333.00, the proposed ending balance for 2019 is \$6,356.00.

2018-2022 Capital Projects Program

The Borough has been working off of a Capital Projects Program since 2012. The purpose is to identify future capital obligations in coming years that would allow Staff and Borough Council to plan for future expenditure needs. Page 26 provides a summary snapshot of the capital projects proposed in the 2019 capital budgets. Page 27 provides a five-year projection of projects and obligations. This provides an estimate of the necessary funds needed in the coming years which allows for future financial planning.

Conclusion

A review of the proposed 2019 Budget will show that the Borough is maintaining municipal services of public works, administration, water and sewer services. The budget will continue to fund on-going sewer projects associated with the CO&A I/I requirements.

The 2019 Budget does propose a 3-Mil property tax increase and a \$40.00 annual sewer rate increase.

A home owner assessed at the average assessment value of 26,262 will pay \$558.06 per year in real estate property taxes or \$1.53 per day for Borough services. Of the total 21.25 mills, 16 mills are earmarked for General Fund purposes and equals approximately \$299,938; 3.75 mills are earmarked for street improvement debt service and equals approximately \$70,298; and the remaining 1.5 mills are allocated to the Street Improvement Fund and generate approximately \$28,119 in revenue annually.

The proposed budget reflects approximately \$17,000 LESS in general fund expenditures than the 2018 Budget. The Borough continues to review all routine overhead expenses to seek the best terms possible.

Allocating resources wisely for the health, safety, and welfare of the community is a crucial step in maintaining accustomed service levels that will enhance the quality of life currently enjoyed by our residents. The proposed 2019 Budget provides the necessary resources for the Borough organization to achieve the goals and priorities established by the Borough Council. This budget document is presented here for your consideration and the Administration will be pleased to address any questions on the document.

Respectfully submitted,

Angela P. Benner
Borough Manager

DUBLIN BOROUGH
2019 BUDGET

SUMMARY OF OPERATING AND CAPITAL FUNDS

	BEGINNING BALANCE	2019 REVENUES	2019 EXPENSES	2019 RESULTS FROM OPERATIONS	2019 INTERFUND TRANSFERS	ENDING BALANCE
<u>OPERATING FUNDS</u>						
General Fund	318,616	1,332,531	1,138,509	194,022	192,696	319,942
Sewer Fund	307,129	665,531	473,188	192,343	309,980	189,492
Water Fund	130,853	220,796	178,203	42,593	60,000	113,446
Highway Aid Fund	4,750	54,730	21,825	32,905	30,000	7,655
Community Day Fund	4,326	3,825	6,050	(2,225)	-	2,101
Town Clock Fund	229	-	-	-	-	-
<i>TOTAL OPERATING</i>	\$ 765,903	\$ 2,277,413	\$ 1,817,775	\$ 459,638	\$ 592,676	\$ 632,636
<u>CAPITAL IMPROVEMENT FUNDS</u>						
General Capital Fund	47,748	235,096	263,619	(28,523)	-	19,225
Sewer Capital Fund	464,991	1,518,593	1,645,781	(127,188)	-	337,803
Water Capital Fund	1,126,031	4,000	175,005	(171,005)	-	955,026
Street Improvement Fund	13,776	391,963	399,333	(7,370)	-	6,406
<i>TOTAL CAPITAL</i>	\$ 1,652,546	\$ 2,149,652	\$ 2,483,738	\$ (334,086)	\$ -	\$ 1,318,460
<i>TOTAL ALL FUNDS</i>	\$ 2,418,449	\$ 4,427,065	\$ 4,301,513	\$ 125,552	\$ 592,676	\$ 1,951,096

DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND SUMMARY

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Year End Est.</u>	<u>2019 PROPOSED</u>	<u>% Change to 2018 Budget</u>
								<u>+/-</u>
	<i>FUND BALANCE FORWARD</i>	\$ 179,632	\$ 232,577	\$ 253,542	\$ 253,542	\$ 253,542	\$ 318,616	25.7%
	<i>CURRENT REVENUES</i>							
	REAL PROPERTY TAX	251,317	258,098	316,087	306,287	306,287	376,735	16.1%
	ACT 511 LOCAL ENABLING TAXES	317,110	309,913	300,900	401,378	401,378	304,900	1.3%
	LICENSES AND PERMITS	42,005	50,956	47,800	43,325	43,325	47,800	0.0%
	FINES	7,905	5,937	7,200	6,429	6,429	6,000	-20.0%
	INTEREST EARNINGS	845	1,700	800	4,463	4,463	2,000	60.0%
	RENTS & ROYALTIES	92,502	97,059	95,000	97,166	97,166	100,291	5.3%
	STATE SHARED REVENUE & ENTITLEMENTS	41,887	41,026	40,163	39,623	39,623	40,123	-0.1%
	LOCAL GOVERNMENT GRANTS	21,530	4,827	5,856	-	5,856	5,609	-4.4%
	GENERAL GOVERNMENT	4,598	11,617	9,750	8,101	8,151	10,150	3.9%
	PUBLIC SAFETY	11,904	11,099	10,600	14,115	14,106	11,600	8.6%
	SANITATION REVENUE	152,959	155,617	145,800	160,866	160,866	146,000	0.1%
	CULTURE - RECREATION	400	450	500	825	825	1,000	50.0%
	REIMBURSEMENTS	9,727	8,820	3,054	10,121	10,121	2,925	-4.4%
	INTERFUND TRANSFERS	125,000	145,000	215,000	160,000	160,000	277,398	22.5%
	<i>TOTAL CURRENT REVENUE</i>	\$ 1,080,393	\$ 1,104,536	\$ 1,198,510	\$ 1,254,235	\$ 1,260,132	\$ 1,332,531	10.1%
	<i>TOTAL AVAILABLE FOR APPROPRIATION</i>	\$ 1,260,025	\$ 1,337,113	\$ 1,452,052	\$ 1,507,777	\$ 1,513,674	\$ 1,651,147	12.1%

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND SUMMARY**

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Year End Est.</u>	<u>2019 PROPOSED</u>	<u>% Change to 2018 Budget</u>
							<i>+/-</i>
<i>CURRENT EXPENDITURES</i>							
LEGISLATIVE BODY	6,010	7,460	8,100	7,808	8,100	8,100	0.0%
ADMINISTRATION	301,844	290,724	288,243	284,861	301,606	284,598	-1.3%
TAX COLLECTION	15,293	14,710	18,105	17,437	18,261	21,713	16.6%
ENGINEERING SERVICES	21,539	29,252	50,000	17,219	17,219	20,000	-150.0%
BUILDING & GROUNDS	14,431	15,014	16,650	17,056	17,829	17,650	5.7%
PUBLIC SAFETY POLICE	388,346	417,973	508,645	474,148	511,646	498,854	-2.0%
FIRE PROTECTION	41,039	42,481	49,882	50,144	47,912	42,931	-16.2%
INSPECTION SERVICES	6,515	5,849	6,525	4,946	6,735	6,600	1.1%
PLANNING AND ZONING	9,233	27,513	9,500	20,794	20,794	15,000	36.7%
SANITATION	135,924	135,924	136,690	132,864	132,864	122,381	-11.7%
SNOW & ICE REMOVAL	41,815	45,598	50,000	49,445	50,000	50,000	0.0%
TRAFFIC SIGNALS & SIGNS	-	-	-	-	-	2,000	100.0%
SIDEWALKS, CURBS & CROSSWALKS	-	-	-	-	-	2,000	100.0%
HIGHWAY MAINTENANCE & REPAIRS	-	-	-	8,284	8,284	15,500	100.0%
CULTURE - RECREATION	1,273	2,995	6,900	6,522	7,077	24,850	72.2%
INSURANCE AND BONDS	4,948	4,935	5,388	5,388	5,388	5,582	3.5%
<i>TOTAL EXPENDITURES BEFORE TRANSFERS</i>	\$ 988,210	\$ 1,042,228	\$ 1,154,628	\$ 1,096,916	\$ 1,153,715	\$ 1,138,509	9.2%
<i>RESULTS FROM OPERATIONS</i>	\$ 92,183	\$ 62,308	\$ 43,882	\$ 157,319	\$ 106,417	\$ 194,022	211.4%
INTERFUND TRANSFERS	39,238	41,343	96,343	41,343	41,343	192,696	366.1%
<i>TOTAL EXPENDITURES</i>	\$ 1,027,448	\$ 1,027,448	\$ 1,138,259	\$ 1,138,259	\$ 1,195,058	\$ 1,331,205	29.6%
<i>ENDING FUND BALANCE</i>	\$ 232,577	\$ 253,542	\$ 201,081	\$ 369,518	\$ 318,616	\$ 319,942	26.2%

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Est. Year End</u>	<u>PROPOSED</u>	
FUND BALANCE								
399-000	Fund Balance Forward	\$ 179,632	\$ 232,577	\$ 253,542	\$ 253,542	\$ 253,542	\$ 318,616	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (16 mils)	200,607	204,265	266,744	255,477	255,477	299,937	
301-101	RE Taxes - Current Yr (3.75 mils)	39,238	39,954	41,343	39,717	39,717	70,298	
301-200	Real Estate Taxes - Prior Year	3,115	6,784	4,000	2,720	2,720	2,500	
301-400	RE Taxes - Delinquent Tax Claims	8,357	7,095	4,000	8,373	8,373	4,000	
		<u>\$ 251,317</u>	<u>\$ 258,098</u>	<u>\$ 316,087</u>	<u>\$ 306,287</u>	<u>\$ 306,287</u>	<u>\$ 376,735</u>	
ACT 511 TAXES								
310-000	Per Capita Taxes	8,090	8,349	8,000	8,151	8,151	8,000	
310-100	Real Estate Transfer Taxes	30,836	29,277	26,000	122,859	122,859	30,000	
310-210	Earned Income Taxes	259,592	254,892	250,000	254,328	254,328	250,000	
310-400	Local Services Taxes	18,592	17,395	16,900	16,040	16,040	16,900	
		<u>\$ 317,110</u>	<u>\$ 309,913</u>	<u>\$ 300,900</u>	<u>\$ 401,378</u>	<u>\$ 401,378</u>	<u>\$ 304,900</u>	
LICENSES AND PERMITS								
321-800	Cable Television Franchise Fees	39,020	48,066	45,000	40,030	40,030	45,000	
321-830	Moving Permits	2,660	2,765	2,500	2,870	2,870	2,500	
321-840	Sign Permits	325	125	300	425	425	300	
		<u>\$ 42,005</u>	<u>\$ 50,956</u>	<u>\$ 47,800</u>	<u>\$ 43,325</u>	<u>\$ 43,325</u>	<u>\$ 47,800</u>	
FINES								
331-100	Court Fines	4,351	5,837	5,200	3,698	3,698	4,000	
331-110	Vehicle Code Violations	3,554	100	2,000	2,731	2,731	2,000	
		<u>\$ 7,905</u>	<u>\$ 5,937</u>	<u>\$ 7,200</u>	<u>\$ 6,429</u>	<u>\$ 6,429</u>	<u>\$ 6,000</u>	
INTEREST EARNINGS								
341-100	Interest - Checking	845	1,700	800	4,463	4,463	2,000	
		<u>\$ 845</u>	<u>\$ 1,700</u>	<u>\$ 800</u>	<u>\$ 4,463</u>	<u>\$ 4,463</u>	<u>\$ 2,000</u>	
RENTS & ROYALTIES								
342-300	Tower Rentals	92,502	97,059	95,000	97,166	97,166	100,291	
		<u>\$ 92,502</u>	<u>\$ 97,059</u>	<u>\$ 95,000</u>	<u>\$ 97,166</u>	<u>\$ 97,166</u>	<u>\$ 100,291</u>	
STATE SHARED REVENUE & ENTITLEMENTS								
355-050	Pension System State Aid	26,248	27,530	25,767	26,947	26,947	26,947	
355-100	Public Utility Realty Tax	\$ -	-	700	-	-	700	
355-400	Alcoholic Beverage Licenses	200	-	200	400	400	200	
355-900	Foreign Fire Insurance Tax	15,439	13,496	13,496	12,276	12,276	12,276	
		<u>\$ 41,887</u>	<u>\$ 41,026</u>	<u>\$ 40,163</u>	<u>\$ 39,623</u>	<u>\$ 39,623</u>	<u>\$ 40,123</u>	
LOCAL GOVERNMENT GRANTS								
357-400	Recycling Performance Grant	5,769	4,216	5,856	-	5,856	5,609	
357-900	FEMA/PEMA Grants	15,212	-	-	-	-	-	
		<u>\$ 21,530</u>	<u>\$ 4,827</u>	<u>\$ 5,856</u>	<u>\$ -</u>	<u>\$ 5,856</u>	<u>\$ 5,609</u>	

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Est. Year End</u>	<u>PROPOSED</u>	
<u>GENERAL GOVERNMENT</u>								
361-200	Certification Fees- Utilities	\$ 180	285	200	1,793	1,793	1,000	
361-300	Sub Div/Land Development	-	5,100	7,050	-	-	7,050	
361-310	Admin Fees - Escrows	49	-	600	453	453	600	
361-330	Stormwater Management Permit	600	300	900	150	200	500	
361-340	Zoning Hearing Board Fees	1,250	1,000		1,750	1,750	-	
361-341	Conditional Use Hearing Fee	-	-		500	500	-	
361-350	Legal Reimbursements	2,519	4,932	1,000	3,455	3,455	1,000	
		<u>\$ 4,598</u>	<u>\$ 11,617</u>	<u>\$ 9,750</u>	<u>\$ 8,101</u>	<u>\$ 8,151</u>	<u>\$ 10,150</u>	
<u>PUBLIC SAFETY</u>								
362-110	Police and Accident Reports	565	859	500	482	482	500	
362-410	Zoning Permits	10,095	9,265	9,000	3,924	3,924	2,500	
362-415	Building Permits				8,891	8,891	7,500	
362-420	PA UCC State Fee (\$4.50)				99	90	100	
362-450	Use & Occupancy Permits	800	200	1,000	394	394	1,000	
		<u>\$ 11,904</u>	<u>\$ 11,099</u>	<u>\$ 10,600</u>	<u>\$ 14,115</u>	<u>\$ 14,106</u>	<u>\$ 11,600</u>	
<u>SANITATION REVENUE</u>								
364-300	Solid Waste Collection	\$ 151,030	151,687	145,000	153,699	153,699	145,000	
364-310	Waste Collection - Late Fees	1,929	3,930	800	7,167	7,167	1,000	
		<u>\$ 152,959</u>	<u>\$ 155,617</u>	<u>\$ 145,800</u>	<u>\$ 160,866</u>	<u>\$ 160,866</u>	<u>\$ 146,000</u>	
<u>CULTURE - RECREATION REVENUE</u>								
367-100	Park Reservations	400	450	500	825	825	1,000	
		<u>\$ 400</u>	<u>\$ 450</u>	<u>\$ 500</u>	<u>\$ 825</u>	<u>\$ 825</u>	<u>\$ 1,000</u>	
<u>MISCELLANEOUS REVENUE</u>								
380-100	Miscellaneous Revenue	276		-	1,336	1,336	-	
380-200	Rebates and Refunds	428	1,467	-	200	200	-	
		<u>\$ 704</u>	<u>\$ 1,467</u>	<u>\$ -</u>	<u>\$ 1,536</u>	<u>\$ 1,536</u>	<u>\$ -</u>	
<u>REIMBURSEMENTS</u>								
389-250	Medical Insurance Premium	4,153	3,368	3,054	1,887	1,887	2,925	A
389-251	Delaware Valley WCT Dividends	-	3,407	-	5,272	5,272	-	
389-252	Delawre Valley Property & Liability	5,574	2,045	-	2,962	2,962	-	
		<u>\$ 9,727</u>	<u>\$ 8,820</u>	<u>\$ 3,054</u>	<u>\$ 10,121</u>	<u>\$ 10,121</u>	<u>\$ 2,925</u>	
<u>SALE OF FIXED ASSETS</u>								
391-100	Sale of Surplus Property	-	950	-	-	-	-	
		<u>\$ -</u>	<u>\$ 950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>INTERFUND TRANSFERS</u>								
392-100	From General Fund Reserve	-	-	-	-	-	117,398	
392-200	From Water Fund	45,000	55,000	60,000	60,000	60,000	60,000	
392-300	From Sewer Fund	50,000	60,000	70,000	70,000	70,000	70,000	
392-300	From Sewer Fund (cover 1st Qtr)		-	55,000	-	-	-	
392-400	From Highway Aid Fund	30,000	30,000	30,000	30,000	30,000	30,000	
		<u>\$ 125,000</u>	<u>\$ 145,000</u>	<u>\$ 215,000</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 277,398</u>	
TOTAL CURRENT REVENUE		\$ 1,080,393	\$ 1,104,536	\$ 1,198,510	\$ 1,254,235	\$ 1,260,132	\$ 1,332,531	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 1,260,025	\$ 1,337,113	\$ 1,452,052	\$ 1,507,777	\$ 1,513,674	\$ 1,651,147	

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Est. Year End</u>	<u>2019 PROPOSED</u>	<u>SCH</u>
EXPENDITURES								
LEGISLATIVE BODY								
400-110	Salaries and Wages	4,540	6,780	7,000	6,580	7,000	\$ 7,000	
400-161	SS/Medicare	347	519	600	503	600	600	
400-420	Dues, Meetings & Training	1,123	161	500	725	500	500	
		\$ 6,010	\$ 7,460	\$ 8,100	\$ 7,808	\$ 8,100	\$ 8,100	
ADMINISTRATION								
401-121	Salaries and Wages - Manager	88,074	86,835	67,250	64,923	67,250	75,000	
401-130	Salaries and Wages - Staff	50,435	50,953	81,400	70,701	75,900	76,888	
401-153	Disability Insurance - Long Term	1,584	1,154	1,600	826	826	1,365	
401-154	Disability Insurance - Short Term	674	642	700	740	740	703	
401-158	Life Insurance	394	271	600	300	300	600	
401-159	Medical & Dental Insurance	61,048	27,054	39,018	25,589	26,434	32,571	A
401-160	Borough Pension Contribution	3,004	2,660	2,225	1,535	2,225	2,309	
401-161	SS/Medicare	10,199	10,745	11,294	10,313	11,294	11,619	
401-183	Overtime	130	-	-	43	43	-	
401-210	Office Supplies	3,347	4,136	3,500	3,237	3,500	3,500	
401-229	Food & Beverages	546	1,114	1,000	928	1,000	1,000	
401-260	Minor Equipment	-	-	2,500	834	2,500	2,500	
401-270	Computer Hardware/Software	1,514	3,586	13,000	7,683	10,000	11,500	
401-310	Legal Services	53,772	65,062	25,000	60,310	60,310	35,000	
401-311	Auditing Services	3,460	4,952	4,000	4,351	4,351	4,000	
401-321	Telephone Charges	5,295	6,504	6,000	4,965	6,000	5,000	
401-325	Postage	2,355	2,833	3,000	2,633	3,000	3,000	
401-330	Miscellaneous Expense	-	95	-	133	133	-	
401-340	Advertising & Printing	2,192	2,001	2,000	2,017	2,000	2,000	
401-351	Workers Compensation Insurance	300	167	156	172	172	143	B
401-355	Employee Bonds	1,197	1,197	1,200	1,197	1,197	1,200	
401-420	Dues, Meetings & Training	3,394	3,510	4,000	4,497	4,497	4,000	
401-450	Contracted Services	8,361	11,390	10,000	7,508	7,508	7,000	
401-451	Contracted Services - Codification	-	2,865	1,000	2,359	2,359	2,500	
401-452	Contracted Services - Web Site	-	-	6,800	7,067	7,067	200	
		\$ 301,844	\$ 290,724	\$ 288,243	\$ 284,861	\$ 301,606	\$ 284,598	
TAX COLLECTION								
403-114	Salaries & Wages	12,954	12,551	15,605	14,978	15,605	18,637	
403-161	SS/Medicare	991	960	1,000	1,269	1,269	1,426	
403-210	Office Supplies	190	186	300	187	187	300	
403-316	Commission (LST & Per Capita)	1,088	1,013	1,200	876	1,200	1,200	
403-420	Dues, Meetings & Training	70	-	-	127	-	150	
		\$ 15,293	\$ 14,710	\$ 18,105	\$ 17,437	\$ 18,261	\$ 21,713	
ENGINEERING SERVICES								
408-313	General Engineering	21,539	29,252	25,000	17,163	17,163	20,000	
408-317	MS4 Stormwater Engineering	-	-	25,000	56	56	-	
		\$ 21,539	\$ 29,252	\$ 50,000	\$ 17,219	\$ 17,219	\$ 20,000	

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Est. Year End</u>	<u>PROPOSED</u>	
BUILDINGS AND GROUNDS								
409-220	Operating Supplies	1,265	310	1,000	447	1,000	1,000	
409-260	Minor Equipment	88	72	150	125	150	150	
409-360	Utilities	5,187	5,119	7,000	7,805	8,000	8,000	
409-370	Repairs & Maintenance	4,221	6,042	3,500	3,639	3,639	3,500	
409-450	Contracted Services	3,670	3,471	5,000	5,040	5,040	5,000	
		<u>\$ 14,431</u>	<u>\$ 15,014</u>	<u>\$ 16,650</u>	<u>\$ 17,056</u>	<u>\$ 17,829</u>	<u>\$ 17,650</u>	
PUBLIC SAFETY POLICE								
410-121	Salary & Wages - Chief	85,313	86,449	104,293	96,595	104,293	93,600	
410-122	Salary & Wages - Full Time	57,138	58,098	60,179	57,860	60,179	65,595	
410-130	Salary & Wages - Part-Time	76,547	78,955	89,193	83,859	89,193	86,898	
410-131	Salary & Wages - Admin Assistant	-	7,135	37,500	34,030	40,500	40,000	
410-153	Disability Insurance - Long Term	2,600	2,562	2,700	2,935	2,935	3,905	
410-154	Disability Insurance - Short Term	1,074	1,067	1,100	1,166	1,166	1,346	
410-155	Non-Uniform Pension PD	-	-	-	610	610	800	
410-158	Life Insurance	1,936	1,896	2,200	2,658	2,658	2,988	
410-159	Medical & Dental Insurance	52,280	54,581	61,713	34,849	34,849	54,829	A
410-160	Uniform Pension (MMO)	28,332	29,329	30,099	30,099	30,099	11,036	
410-161	SS/Medicare	17,188	18,042	21,181	20,655	21,181	21,886	
410-176	Holiday Pay	5,815	6,063	6,354	6,354	6,354	6,735	
410-183	Overtime	1,361	902	1,500	325	500	1,500	
410-210	Office Supplies	927	1,801	1,750	2,855	2,855	3,000	
410-220	Operating Supplies	1,752	703	2,500	2,102	2,500	2,500	
410-229	Food & Beverages	-	-	-	40	40	250	
410-231	Motor Fuel	5,088	6,894	10,000	8,988	10,000	10,000	
410-260	Minor Equipment	3,131	732	4,000	3,212	4,339	7,300	
410-270	Computer Hardware/Software	2,036	5,279	16,850	14,507	16,850	11,000	
410-300	Other Services & Charges	799	5,190	2,000	1,636	2,000	2,000	
410-301	Police Property & Liability Ins.	7,564	7,504	8,236	8,236	8,236	14,353	C
410-302	Police Bldg. Improvements & Maint.	-	-	-	3,375	3,375	3,500	
410-310	Police - Legal	-	-	-	4,225	5,000	1,000	
410-316	Uniforms	3,094	3,498	5,500	6,823	6,823	8,000	
410-317	Boot Allowance	-	-	-	-	-	800	
410-321	Telephone & Internet	2,435	2,673	2,500	4,881	5,000	5,000	
410-351	Workers Compensation Insurance	7,039	7,972	7,900	8,720	8,720	6,533	B
410-371	Police Vehicle Maintenance	854	1,075	8,177	4,762	7,000	8,000	
410-420	Dues, Subscriptions & Memberships	1,020	1,905	2,200	6,039	6,039	6,500	
410-450	Contracted Services	10,764	14,128	11,000	15,493	15,493	2,000	
410-451	Contracted Services - Accreditation	2,520	2,520	2,520	3,400	7,000	10,000	
410-460	Meetings & Training	2,403	3,204	2,500	2,859	2,859	3,000	
		<u>\$ 388,346</u>	<u>\$ 417,973</u>	<u>\$ 508,645</u>	<u>\$ 474,148</u>	<u>\$ 511,646</u>	<u>\$ 498,854</u>	

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Est. Year End</u>	<u>PROPOSED</u>	
FIRE PROTECTION								
411-300	Fire Property & Liability Ins.	10,672	10,589	11,622	11,622	11,622	6,220	C
411-350	Workers Comp Insurance - Fire Co.	14,928	16,896	21,514	23,746	21,514	21,935	B
411-500	Fire Relief Association	15,439	13,496	13,496	12,276	12,276	12,276	
411-501	Public Safety Contributions		1,500	1,500	750	750	750	
411-502	Act 172	-	-	1,750	1,750	1,750	1,750	
		<u>\$ 41,039</u>	<u>\$ 42,481</u>	<u>\$ 49,882</u>	<u>\$ 50,144</u>	<u>\$ 47,912</u>	<u>\$ 42,931</u>	
INSPECTION SERVICES								
413-310	Professional Services	6,491	5,849	6,500	4,611	6,500	6,500	
413-311	PA UCC Act 45 Fee	24	-	25	335	235	100	
		<u>\$ 6,515</u>	<u>\$ 5,849</u>	<u>\$ 6,525</u>	<u>\$ 4,946</u>	<u>\$ 6,735</u>	<u>\$ 6,600</u>	
PLANNING AND ZONING								
414-310	Professional Services	9,233	27,513	9,500	20,794	20,794	15,000	
		<u>\$ 9,233</u>	<u>\$ 27,513</u>	<u>\$ 9,500</u>	<u>\$ 20,794</u>	<u>\$ 20,794</u>	<u>\$ 15,000</u>	
SOLID WASTE COLLECTION & DISPOSAL								
427-365	Solid Waste Collection	135,924	135,924	136,690	132,864	132,864	122,381	
		<u>\$ 135,924</u>	<u>\$ 135,924</u>	<u>\$ 136,690</u>	<u>\$ 132,864</u>	<u>\$ 132,864</u>	<u>\$ 122,381</u>	
SNOW & ICE REMOVAL								
432-450	Contracted Services	41,815	45,598	50,000	49,445	50,000	50,000	
		<u>\$ 41,815</u>	<u>\$ 45,598</u>	<u>\$ 50,000</u>	<u>\$ 49,445</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	
TRAFFIC SIGNALS & SIGNS								
433-220	Operating Supplies	-	-	-	-	-	2,000	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	
SIDEWALKS, CURBS & CROSSWALKS								
435-220	Operating Supplies	-	-	-	-	-	-	
435-450	Contracted Services	-	-	-	-	-	2,000	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>	
HIGHWAY MAINTENANCE & REPAIRS								
438-220	Operating Supplies	-	-	-	2,290	2,290	4,000	
438-375	Contracted Services	-	-	-	5,994	5,994	11,500	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,284</u>	<u>\$ 8,284</u>	<u>\$ 15,500</u>	
CULTURE - RECREATION								
454-220	Operating Supplies		460	500	229	500	1,000	
454-360	Utilities	302	335	300	350	350	350	
454-371	Repairs & Maintenance - Land	-	150	1,000	1,586	1,586	2,500	
454-374	Repairs & Maintenance - Equipment	171	500	1,800	216	500	500	
454-450	Contracted Services	800	900	2,500	3,641	3,641	20,000	
454-458	Senior Center Contribution	-	500	500	500	500	500	
		<u>\$ 1,273</u>	<u>\$ 2,995</u>	<u>\$ 6,900</u>	<u>\$ 6,522</u>	<u>\$ 7,077</u>	<u>\$ 24,850</u>	
INSURANCE PREMIUMS								
486-353	Property and Liability Insurance	4,948	4,909	5,388	5,388	5,388	5,582	C
		<u>\$ 4,948</u>	<u>\$ 4,935</u>	<u>\$ 5,388</u>	<u>\$ 5,388</u>	<u>\$ 5,388</u>	<u>\$ 5,582</u>	

**DUBLIN BOROUGH
2019 BUDGET
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Est. Year End</u>	<u>2019 PROPOSED</u>	<u>SCH</u>
TOTAL EXPENDITURES BEFORE TRANSFERS		<u>\$ 988,210</u>	<u>\$ 1,042,228</u>	<u>\$ 1,154,628</u>	<u>\$ 1,096,916</u>	<u>\$ 1,153,715</u>	<u>\$ 1,138,509</u>	
RESULTS FROM OPERATIONS		<u>\$ 92,183</u>	<u>\$ 62,308</u>	<u>\$ 43,882</u>	<u>\$ 157,319</u>	<u>\$ 106,417</u>	<u>\$ 194,022</u>	
INTERFUND TRANSFERS								
492-020	To Capital Improvement Fund	-	-	-	-	-	117,398	
492-020	To Capital Fund - Park Improv.	-	-	-	-	-	5,000	
492-035	To Highway Aid	-	-	-	-	-	-	
492-040	To Street Improvement Fund	39,238	\$41,343	\$41,343	41,343	41,343	70,298	
492-059	To Sewer Fund	-	-	55,000	-	-	-	
492-061	To Community Events Fund	-	-	-	-	-	-	
		<u>\$ 39,238</u>	<u>\$ 41,343</u>	<u>\$ 96,343</u>	<u>\$ 41,343</u>	<u>\$ 41,343</u>	<u>\$ 192,696</u>	
TOTAL EXPENDITURES		<u>\$ 1,027,448</u>	<u>\$ 1,083,571</u>	<u>\$ 1,250,971</u>	<u>\$ 1,138,259</u>	<u>\$ 1,195,058</u>	<u>\$ 1,331,205</u>	
ENDING FUND BALANCE		<u>\$ 232,577</u>	<u>\$ 253,542</u>	<u>\$ 201,081</u>	<u>\$ 369,518</u>	<u>\$ 318,616</u>	<u>\$ 319,942</u>	

**DUBLIN BOROUGH
2019 BUDGET
SEWER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Year End Est.</u>	<u>2019 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
399-000	Fund Balance Forward	\$ 255,064	\$ 300,824	\$ 344,083	\$ 344,083	\$ 344,083	\$ 307,129	
REVENUES								
INTEREST EARNINGS								
341-100	Interest Checking	<u>1,000</u>	<u>2,413</u>	<u>1,004</u>	<u>4,803</u>	<u>4,803</u>	<u>1,500</u>	
		\$ 1,000	\$ 2,413	\$ 1,004	\$ 4,803	\$ 4,803	\$ 1,500	
GENERAL OPERATING REVENUE								
364-110	Tapping & Connection Fees	-	-	-	2,428	2,428	-	
364-120	Sewer Use Charges	616,900	647,225	616,900	624,990	624,990	659,670	
364-125	Sewer Use Charges - Late Fees	3,000	13,215	3,000	23,778	23,778	3,000	
364-320	Sewer Lateral Inspection Fees	<u>1,000</u>	<u>1,275</u>	<u>1,000</u>	<u>1,575</u>	<u>1,575</u>	<u>1,000</u>	
		\$ 621,500	\$ 662,055	\$ 621,260	\$ 653,061	\$ 653,061	\$ 663,670	
REIMBURSEMENTS								
389-250	Medical Insurance Premium	<u>318</u>	<u>324</u>	<u>344</u>	<u>317</u>	<u>344</u>	<u>361</u>	A
		\$ 318	\$ 324	\$ 344	\$ 317	\$ 344	\$ 361	A
INTERFUND OPERATING TRANSFER								
492-010	From General Fund	-	-	55,000	-	-	-	
392-011	Fund Balance Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
		\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	
PROCEEDS OF LONG TERM DEBT								
393-100	G.O. Bond Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUE		<u>\$ 622,818</u>	<u>\$ 664,792</u>	<u>\$ 677,608</u>	<u>\$ 658,181</u>	<u>\$ 658,208</u>	<u>\$ 665,531</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 877,882</u>	<u>\$ 965,616</u>	<u>\$ 1,021,691</u>	<u>\$ 1,002,264</u>	<u>\$ 1,002,291</u>	<u>\$ 972,660</u>	

**DUBLIN BOROUGH
2019 BUDGET
SEWER FUND**

<u>ACCOUNT</u> <u>NUMBER</u>	<u>DESCRIPTION</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>YTD</u>	<u>2018</u> <u>Year End Est.</u>	<u>2019</u> <u>PROPOSED</u>	<u>SCH</u>
EXPENDITURES								
GENERAL ADMINISTRATION								
401-110	Salaries & Wages	45,334	46,452	47,237	45,420	47,237	51,000	
401-183	Overtime	9,786	10,259	9,000	11,276	12,000	10,000	
401-210	Office Supplies	577	392	600	303	600	600	
401-229	Food & Beverages	35	20	300	68	300	300	
401-260	Minor Equipment	86	561	500	310	500	500	
401-270	Computer Hardware/Software	1,272	1,337	3,000	1,218	1,218	2,000	
401-300	Other Services & Charges	-	-	-	2,000	2,000	-	
401-310	Legal Services	4,846	5,627	6,000	17,862	17,862	10,000	
401-311	Auditing Services	3,460	4,172	3,500	3,026	3,500	3,500	
401-316	Uniforms	1,078	404	500	356	500	500	
401-321	Telephone Monthly Charges	7,128	7,085	7,100	5,066	6,000	4,800	
401-340	Advertising/Printing	886	345	1,000	556	1,000	1,000	
401-410	Fines, Penalties, Interest	1,500	-	-	1,500	1,500	-	
401-420	Dues, Meetings & Training	620	720	1,000	600	1,000	5,000	
401-450	Contracted Services	-	1,592	1,800	598	1,000	1,000	
		\$ 76,608	\$ 78,966	\$ 81,537	\$ 90,159	\$ 96,217	\$ 90,200	
ENGINEERING SERVICES								
408-313	General Engineering	45,309	29,444	30,000	42,960	42,960	30,000	
408-316	Special Engineering Services	25,791	23,189	30,000	25,272	25,272	30,000	
		\$ 71,100	\$ 52,633	\$ 60,000	\$ 68,232	\$ 68,232	\$ 60,000	
BUILDINGS & GROUNDS								
409-370	Repair and Maintenance	2,783	6,923	5,000	770	5,000	5,000	
		\$ 2,783	\$ 6,923	\$ 5,000	\$ 770	\$ 5,000	\$ 5,000	
WASTEWATER								
COLLECTION & TREATMENT								
429-220	Operating Supplies	27,940	22,774	35,000	22,301	25,000	35,000	
429-230	Motor Fuels	3,082	3,674	5,000	5,248	5,248	6,000	
429-260	Minor Equipment	695	1,547	2,500	1,728	2,500	2,500	
429-360	Utilities	47,560	47,710	60,000	51,357	51,357	60,000	
429-371	Vehicle Maintenance	3,306	2,056	1,000	655	1,000	1,000	
429-372	R&M - Collection Services	18,617	9,300	20,000	17,142	20,000	20,000	
429-373	R&M - Operating Equipment	34,699	5,324	25,000	13,220	20,000	25,000	
429-450	Contracted Services	871	849	1,500	810	1,500	1,500	
429-452	Sludge Removal	31,415	26,914	31,000	26,706	31,000	31,000	
429-455	Lab Services	10,265	11,217	12,000	11,931	12,000	12,000	
		\$ 178,450	\$ 131,365	\$ 193,000	\$ 151,098	\$ 169,605	\$ 194,000	

**DUBLIN BOROUGH
2019 BUDGET
SEWER FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>	
DEBT INTEREST								
471-741	General Obligation Bonds	9,013	19,387	14,931	18,066	18,066	15,201	D
		<u>\$ 9,013</u>	<u>\$ 19,387</u>	<u>\$ 14,931</u>	<u>\$ 18,066</u>	<u>\$ 18,066</u>	<u>\$ 15,201</u>	
DEBT PRINCIPAL								
471-740	General Obligation Bonds	86,194	99,205	85,252	81,562	85,252	82,399	D
		<u>\$ 86,194</u>	<u>\$ 99,205</u>	<u>\$ 85,252</u>	<u>\$ 81,562</u>	<u>\$ 85,252</u>	<u>\$ 82,399</u>	
INSURANCE PREMIUMS								
486-351	Workers Compensation Insurance	1,938	2,036	2,139	2,361	2,361	1,899	B
486-353	Liability & Property Insurance	6,997	6,715	7,620	7,620	7,620	7,894	C
		<u>\$ 8,935</u>	<u>\$ 8,751</u>	<u>\$ 9,759</u>	<u>\$ 9,981</u>	<u>\$ 9,981</u>	<u>\$ 9,793</u>	
EMPLOYEE BENEFITS								
487-158	Life Insurance		87		630	630	762	
487-159	Medical & Dental Insurance	9,512	9,654	10,491	9,783	10,491	9,633	A
487-160	Non-Uniform Pensions	-	-	945	6,688	6,688	1,200	
487-161	Employer Paid Payroll Taxes	4,463	4,562	5,000	4,312	5,000	5,000	
		<u>\$ 13,975</u>	<u>\$ 14,303</u>	<u>\$ 16,736</u>	<u>\$ 21,413</u>	<u>\$ 22,809</u>	<u>\$ 16,595</u>	
TOTAL EXPENDITURES BEFORE TRANSFERS		<u>\$ 447,058</u>	<u>\$ 411,533</u>	<u>\$ 466,215</u>	<u>\$ 441,281</u>	<u>\$ 475,162</u>	<u>\$ 473,188</u>	
RESULTS FROM OPERATIONS		<u>\$ 175,760</u>	<u>\$ 253,259</u>	<u>\$ 211,393</u>	<u>\$ 216,900</u>	<u>\$ 183,046</u>	<u>\$ 192,343</u>	
INTERFUND OPERATING TRANSFERS								
492-010	To General Fund	50,000	60,000	70,000	70,000	70,000	70,000	
492-010	To General Fund (Cover 1st Qtr)			55,000	-	-	-	
492-040	To Sewer Capital - Rate Increase						39,980	
492-040	To Sewer Capital Fund	80,000	150,000	150,000	150,000	150,000	200,000	
		<u>\$ 130,000</u>	<u>\$ 210,000</u>	<u>\$ 275,000</u>	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 309,980</u>	
TOTAL EXPENDITURES		<u>\$ 577,058</u>	<u>\$ 621,533</u>	<u>\$ 741,215</u>	<u>\$ 661,281</u>	<u>\$ 695,162</u>	<u>\$ 783,168</u>	
ENDING FUND BALANCE		<u>\$ 300,824</u>	<u>\$ 344,083</u>	<u>\$ 280,476</u>	<u>\$ 340,983</u>	<u>\$ 307,129</u>	<u>\$ 189,492</u>	

**DUBLIN BOROUGH
2019 BUDGET
WATER FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
399-000	Fund Balance Forward	\$ 53,068	\$ 78,808	\$ 112,418	\$ 112,418	\$ 112,418	\$ 130,853	
REVENUES								
INTEREST EARNINGS								
341-100	Interest - Checkings	294	671	300	1,731	1,731	300	
		<u>\$ 294</u>	<u>\$ 671</u>	<u>\$ 300</u>	<u>\$ 1,731</u>	<u>\$ 1,731</u>	<u>\$ 300</u>	
GENERAL OPERATING REVENUE								
378-100	Water Sales	82,076	78,289	81,591	138,791	139,361	139,361	
378-101	Water - Base Rate	79,644	92,679	79,644	84,594	79,644	79,644	
378-120	Water Sales - Bulk Rate	65,480	56,506	57,000	-	-	-	
378-130	Water Sales - Hilltown	770	-	770	-	-	-	
378-140	Water Sales - Late Fees	1,130	4,492	1,130	5,268	4,472	1,130	
378-200	Tapping & Connection Fees	1,346	20	-	1,346	1,346	-	
		<u>\$ 230,686</u>	<u>\$ 232,266</u>	<u>\$ 220,335</u>	<u>\$ 230,099</u>	<u>\$ 224,923</u>	<u>\$ 220,135</u>	
REIMBURSEMENTS								
389-250	Medical Insurance Premium	486	-	344	317	344	361	
395-000	Miscellaneous Revenue	-	1,939	-	3,006	3,006	-	
		<u>\$ 486</u>	<u>\$ 1,939</u>	<u>\$ 344</u>	<u>\$ 3,323</u>	<u>\$ 3,350</u>	<u>\$ 361</u>	A
INTERFUND TRANSFERS								
392-010	From General Fund	-	-	-	-	-	-	
392-060	Transfer from WF Reserve	-	-	-	-	-	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
TOTAL CURRENT REVENUE								
		<u>\$ 231,541</u>	<u>\$ 234,876</u>	<u>\$ 220,979</u>	<u>\$ 235,153</u>	<u>\$ 230,004</u>	<u>\$ 220,796</u>	
TOTAL AVAILABLE FOR APPROPRIATION								
		<u>\$ 284,609</u>	<u>\$ 313,684</u>	<u>\$ 333,397</u>	<u>\$ 347,571</u>	<u>\$ 342,422</u>	<u>\$ 351,649</u>	

**DUBLIN BOROUGH
2019 BUDGET
WATER FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>	
<u>EXPENDITURES</u>								
<u>GENERAL ADMINISTRATION</u>								
401-110	Salaries & Wages	33,944	35,630	36,326	34,920	36,326	40,000	
401-183	Overtime	5,591	663	6,000	6,430	6,430	6,000	
401-210	Office Supplies	98	-	150	-	150	150	
401-260	Minor Equipment	-	-	250	114	250	250	
401-270	Computer Hardware & Software	1,272	2,040	2,500	1,218	1,218	1,300	
401-310	Legal Services	18,289	6,190	10,000	1,611	2,000	1,000	
401-311	Auditing Services	3,460	4,172	4,000	3,026	3,026	4,000	
401-316	Uniforms	88	-	300	299	300	500	
401-321	Telephone Monthly Charges	2,672	2,831	2,800	493	600	1,100	
401-340	Advertising & Printing	597	810	500	556	556	1,000	
401-420	Dues, Meetings & Training	599	1,769	1,000	1,899	1,899	7,000	
401-450	Contracted Services	44	1,505	1,300	1,574	1,574	2,000	
		<u>\$ 66,654</u>	<u>\$ 55,610</u>	<u>\$ 65,126</u>	<u>\$ 52,140</u>	<u>\$ 54,329</u>	<u>\$ 64,300</u>	
<u>ENGINEERING SERVICES</u>								
408-313	General Engineering	12,255	5,534	15,000	4,955	4,955	15,000	
408-316	Special Engineering Services	11,361	11,919	19,000	8,685	8,685	19,000	
		<u>\$ 23,616</u>	<u>\$ 17,453</u>	<u>\$ 34,000</u>	<u>\$ 13,640</u>	<u>\$ 13,640</u>	<u>\$ 34,000</u>	
<u>BUILDINGS & GROUNDS</u>								
409-370	Repairs & Maintenance	1,675	3,497	3,000	3,772	3,772	3,000	
		<u>\$ 1,675</u>	<u>\$ 3,497</u>	<u>\$ 3,000</u>	<u>\$ 3,772</u>	<u>\$ 3,772</u>	<u>\$ 3,000</u>	
<u>WATER SUPPLY & TREATMENT</u>								
449-220	Operating Supplies	1,245	738	3,000	1,971	3,000	3,000	
449-260	Minor Equipment	422	1,806	750	340	750	750	
449-360	Utilities	21,685	22,928	24,000	23,116	24,000	24,000	
449-370	R&M - Distribution System	9,301	10,047	8,000	4,184	8,000	8,000	
449-371	Vehicle Maintenance	1,610	1,742	1,610	655	1,610	1,500	
449-374	R&M - Pump Equipment	8,381	2,997	5,000	684	5,000	5,000	
449-450	Contracted Services	699	2,632	3,000	231	3,000	3,000	
449-455	Lab Services	5,632	6,287	7,000	7,839	9,000	9,000	
		<u>\$ 48,975</u>	<u>\$ 49,177</u>	<u>\$ 52,360</u>	<u>\$ 39,020</u>	<u>\$ 54,360</u>	<u>54,250</u>	
<u>INSURANCE PREMIUMS</u>								
486-351	Workers Compensation Insurance	1,938	2,036	2,139	2,361	2,361	1,899	B
486-353	Liability & Property Insurance	5,160	5,347	5,619	5,618	5,619	5,821	C
		<u>\$ 7,098</u>	<u>\$ 7,383</u>	<u>\$ 7,758</u>	<u>\$ 7,979</u>	<u>\$ 7,980</u>	<u>\$ 7,720</u>	

**DUBLIN BOROUGH
2019 BUDGET
WATER FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>	
EMPLOYEE BENEFITS								
487-158	Life Insurance				436	1,000	1,000	
487-159	Medical & Dental Insurance	9,513	9,654	9,338	9,783	9,338	9,633	A
487-160	Non-Uniform Pensions	-	-	3,703	3,841	3,950	1,000	
487-161	Employer Paid Payroll Taxes	3,270	3,492	3,800	3,138	3,200	3,300	
		<u>\$ 12,783</u>	<u>\$ 13,146</u>	<u>\$ 17,141</u>	<u>\$ 17,198</u>	<u>\$ 17,488</u>	<u>\$ 14,933</u>	
TOTAL EXPENDITURES BEFORE TRANSFERS		<u>\$ 160,801</u>	<u>\$ 146,266</u>	<u>\$ 179,385</u>	<u>\$ 133,749</u>	<u>\$ 151,569</u>	<u>\$ 178,203</u>	
RESULTS FROM OPERATIONS		<u>\$ 70,740</u>	<u>\$ 88,610</u>	<u>\$ 41,594</u>	<u>\$ 101,404</u>	<u>\$ 78,435</u>	<u>\$ 42,593</u>	
INTERFUND TRANSFERS								
492-010	To General Fund	\$ 45,000	55,000	60,000	60,000	60,000	60,000	
492-060	To Water Capital Fund	-	-	-	-	-	-	
		<u>\$ 45,000</u>	<u>\$ 55,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	
TOTAL EXPENDITURES		<u>\$ 205,801</u>	<u>\$ 201,266</u>	<u>\$ 239,385</u>	<u>\$ 193,749</u>	<u>\$ 211,569</u>	<u>\$ 238,203</u>	
ENDING FUND BALANCE		<u>\$ 78,808</u>	<u>\$ 112,418</u>	<u>\$ 94,012</u>	<u>\$ 153,822</u>	<u>\$ 130,853</u>	<u>\$ 113,446</u>	

**DUBLIN BOROUGH
2019 BUDGET
HIGHWAY AID FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 10,239	\$ 9,721	\$ 10,140	\$ 10,140	\$ 10,140	\$ 4,750
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings - Checking	85	192	70	366	366	70
		\$ 85	\$ 192	\$ 70	\$ 366	\$ 366	\$ 70
STATE SHARED REVENUE							
350-100	Liquid Fuels Tax	49,973	52,302	53,904	54,848	54,848	54,660
		\$ 49,973	\$ 52,302	\$ 53,904	\$ 54,848	\$ 54,848	\$ 54,660
MISCELLANEOUS REVENUE							
392-019	Transfer from Street Improvement	-	4,907	-	-	-	-
392-080	Transfer from Sewer Fund	-	905	-	-	-	-
		\$ -	\$ 5,812	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ 50,058	\$ 58,306	\$ 53,974	\$ 55,214	\$ 55,214	\$ 54,730
TOTAL AVAILABLE FOR APPROPRIATION		\$ 60,297	\$ 68,027	\$ 64,114	\$ 65,354	\$ 65,354	\$ 59,480
EXPENDITURES							
ADMINISTRATIVE EXPENSES							
405-200	Check Order Fees	47	19	-	21	21	25
		\$ 47	\$ 19	\$ -	\$ 21	\$ 21	\$ 25
HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-	5,812	-	-	-	-
438-450	Contracted Services	-	-	-	-	-	-
		\$ -	\$ 5,812	\$ -	\$ -	\$ -	\$ -
TRAFFIC SIGNALS & SIGNS							
433-360	Utilities	278	270	300	276	300	300
433-375	Contracted Services	3,770	3,920	10,372	11,408	11,408	3,000
		\$ 4,048	\$ 4,190	\$ 10,672	\$ 11,684	\$ 11,708	\$ 3,300
STREET LIGHTING							
434-360	Utilities	12,300	14,238	13,500	12,858	13,500	13,500
434-450	Contracted Services	4,228	3,628	5,000	5,375	5,375	5,000
		\$ 16,528	\$ 17,866	\$ 18,500	\$ 18,233	\$ 18,875	\$ 18,500
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 20,576	\$ 27,887	\$ 29,172	\$ 29,938	\$ 30,604	\$ 21,825
RESULTS FROM OPERATIONS		\$ 29,482	\$ 30,419	\$ 24,802	\$ 25,276	\$ 24,610	\$ 32,905
INTERFUND TRANSFERS							
492-100	To General Fund	30,000	30,000	30,000	30,000	30,000	30,000
		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES		\$ 50,576	\$ 57,887	\$ 59,172	\$ 59,938	\$ 60,604	\$ 51,825
ENDING FUND BALANCE		\$ 9,721	\$ 10,140	\$ 4,942	\$ 5,416	\$ 4,750	\$ 7,655

**DUBLIN BOROUGH
2019 BUDGET
COMMUNITY DAY FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Year End Est.</u>	<u>2019 PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 8,076	\$ 5,248	\$ 4,138	\$ 4,138	\$ 4,138	\$ 4,326
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings	26	30	25	63	63	25
		\$ 26	\$ 30	\$ 25	\$ 63	\$ 63	\$ 25
CULTURE - RECREATION REVENUE							
367-100	Community Day Sponsors	\$ 6,530	\$ 4,102	6,000	\$ 3,489	3,489	3,000
367-400	Community Day Exhibitors	17	400	800	-	-	800
		\$ 6,547	\$ 4,502	\$ 6,800	\$ 3,489	\$ 3,489	\$ 3,800
INTERFUND TRANSFERS							
392-010	From General Fund	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ 6,573	\$ 4,532	\$ 6,825	\$ 3,552	\$ 3,552	\$ 3,825
TOTAL AVAILABLE FOR APPROPRIATION		\$ 14,649	\$ 9,780	\$ 10,963	\$ 7,690	\$ 7,690	\$ 8,151
EXPENDITURES							
CULTURE - RECREATION							
457-220	Operating Supplies	6,989	72	500	-	-	-
457-215	Awards, Certificates & Plaques		-		27	27	50
457-221	Community Policing Supplies	75	639	1,000	2,151	2,151	1,000
457-300	Other Services & Charges	307	-	-	81	81	-
457-340	Advertising and Printing	-	722	1,000	725	725	500
457-450	Contracted Services	2,030	4,140	4,500	380	380	4,500
		\$ 9,401	\$ 5,573	\$ 7,000	\$ 3,364	\$ 3,364	\$ 6,050
TOTAL EXPENDITURES		\$ 9,401	\$ 5,642	\$ 7,000	\$ 3,364	\$ 3,364	\$ 6,050
RESULTS FROM OPERATIONS		\$ (2,828)	\$ (1,110)	\$ (175)	\$ 188	\$ 188	\$ (2,225)
ENDING FUND BALANCE		\$ 5,248	\$ 4,138	\$ 3,963	\$ 4,326	\$ 4,326	\$ 2,101

DUBLIN BOROUGH
2019 BUDGET
CLOCK FUND

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 1,913	\$ 1,515	\$ 561	\$ 561	\$ 561	\$ 229
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings	<u>6</u>	<u>6</u>	<u>10</u>	<u>3</u>	<u>3</u>	<u>-</u>
		\$ 6	\$ 6	\$ 10	\$ 3	\$ 3	\$ -
CULTURE - RECREATION REVENUE							
367-100	Fees and Charges	\$ 196	\$ 300	\$ 300	\$ -	\$ -	\$ -
367-400	Donations & Sponsorships	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 196	\$ 300	\$ 300	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
392-010	From General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		<u>\$ 202</u>	<u>\$ 306</u>	<u>\$ 310</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 2,115</u>	<u>\$ 1,821</u>	<u>\$ 871</u>	<u>\$ 564</u>	<u>\$ 564</u>	<u>\$ 229</u>
EXPENDITURES							
CULTURE - RECREATION							
454-220	Operating Supplies	\$ -	\$ -	\$ 250	\$ 54	\$ 54	\$ -
454-300	Other Services & Charges	-	-	-	-	-	-
454-360	Utilities	-	-	-	-	-	-
454-374	Repairs & Maintenance - Equipment	-	-	-	-	-	-
454-450	Contracted Services	<u>600</u>	<u>1,260</u>	<u>630</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 600	\$ 1,260	\$ 880	\$ 54	\$ 54	\$ -
TOTAL EXPENDITURES		<u>\$ 600</u>	<u>\$ 1,260</u>	<u>\$ 880</u>	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ -</u>
RESULTS FROM OPERATIONS		<u>\$ (398)</u>	<u>\$ (954)</u>	<u>\$ (570)</u>	<u>\$ (51)</u>	<u>\$ (51)</u>	<u>\$ -</u>
FUND BALANCE ADJUSTMENT		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281</u>	<u>\$ 281</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ 281	\$ 281	\$ -
INTERFUND OPERATING TRANSFERS							
492-010	To General Fund - to close account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229
TOTAL EXPENDITURES		<u>\$ 600</u>	<u>\$ 1,260</u>	<u>\$ 880</u>	<u>\$ 335</u>	<u>\$ 335</u>	<u>\$ 229</u>
ENDING FUND BALANCE		<u>\$ 1,515</u>	<u>\$ 561</u>	<u>\$ (9)</u>	<u>\$ 229</u>	<u>\$ 229</u>	<u>\$ -</u>

DUBLIN BOROUGH
2019 BUDGET
GENERAL CAPITAL FUND

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 202,690	\$ 97,263	\$ 75,169	\$ 75,169	\$ 75,169	\$ 47,748
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings	473	566	300	704	704	300
		\$ 473	\$ 566	\$ 300	\$ 704	\$ 704	\$ 300
LOCAL GOVERNMENT GRANTS							
357-250	ARLE Grant	-	-	-	-	-	117,398
357-301	CDBG Grant - Main Street Crosswalks	-	259,342	-	-	-	-
		\$ 16,390	\$ 259,342	\$ -	\$ -	\$ -	\$ 117,398
INTERFUND TRANSFERS							
392-010	From General Fund	-	-	-	-	-	117,398
392-010	From General Fund - Park Improv.	-	-	-	-	-	5,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,398
TOTAL CURRENT REVENUE		<u>\$ 16,863</u>	<u>\$ 259,908</u>	<u>\$ 300</u>	<u>\$ 704</u>	<u>\$ 704</u>	<u>\$ 235,096</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 219,553</u>	<u>\$ 357,171</u>	<u>\$ 75,469</u>	<u>\$ 75,873</u>	<u>\$ 75,873</u>	<u>\$ 282,844</u>

**DUBLIN BOROUGH
2019 BUDGET
GENERAL CAPITAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 YTD</u>	<u>2018 Year End Est.</u>	<u>2018 PROPOSED</u>
EXPENDITURES							
CAPITAL PROJECTS							
438-371	ARLE GRANT (ped x-ing upgrades)	-	-	-	-	-	117,398
438-374	Dublin Borough Park Improvements	64,588	3,928	-	-	-	-
438-375	Dublin Borough Hall Improvements	8,970	4,986	20,000	19,302	19,302	10,000
439-374	Revitalization & Visioning Plan	-	-	10,000	-	-	10,000
438-377	CDBG Grant - Main Street Crosswalks	30	259,365	-	-	-	-
		<u>\$ 73,588</u>	<u>\$ 268,279</u>	<u>\$ 30,000</u>	<u>\$ 19,302</u>	<u>\$ 19,302</u>	<u>\$ 137,398</u>
CAPITAL EQUIPMENT							
439-371	New Vehicle (Police)	39,879	-	-	-	-	-
439-375	Park Equipment	-	4,900	-	-	-	-
		<u>\$ 39,879</u>	<u>\$ 4,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INTERFUND TRANSFERS							
392-010	To General Fund	-	-	-	-	-	117,398
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,398</u>
DEBT PRINCIPAL							
471-000	General Obligation Principal (Radios)	8,823	8,358	8,823	8,358	8,358	8,358
		<u>\$ 8,823</u>	<u>\$ 8,358</u>	<u>\$ 8,823</u>	<u>\$ 8,358</u>	<u>\$ 8,358</u>	<u>\$ 8,358</u>
DEBT INTEREST							
472-000	General Obligation Interest (Radios)	-	465	-	465	465	465
		<u>\$ -</u>	<u>\$ 465</u>	<u>\$ -</u>	<u>\$ 465</u>	<u>\$ 465</u>	<u>\$ 465</u>
TOTAL EXPENDITURES		<u>\$ 122,290</u>	<u>\$ 282,002</u>	<u>\$ 38,823</u>	<u>\$ 28,125</u>	<u>\$ 28,125</u>	<u>\$ 263,619</u>
ENDING FUND BALANCE		<u>\$ 97,263</u>	<u>\$ 75,169</u>	<u>\$ 36,646</u>	<u>\$ 47,748</u>	<u>\$ 47,748</u>	<u>\$ 19,225</u>

DUBLIN BOROUGH
2019 BUDGET
SEWER CAPITAL FUND

<u>ACCOUNT</u> <u>NUMBER</u>	<u>DESCRIPTION</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>YTD</u>	<u>2018</u> <u>Year End Est.</u>	<u>2019</u> <u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 226,624	\$ 251,660	\$ 391,292	\$ 391,292	\$ 391,292	\$ 464,991
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings	<u>783</u>	<u>1,656</u>	<u>720</u>	<u>4,532</u>	<u>4,532</u>	<u>720</u>
		\$ 783	\$ 1,656	\$ 720	\$ 4,532	\$ 4,532	\$ 720
LOCAL GOVERNMENT GRANTS							
380-420	DCED Small Water & Sewer Grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,893</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,893
PROCEEDS OF LONG TERM DEBT							
393-100	G.O. Bond Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,182,000</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,182,000
INTERFUND TRANSFERS							
392-010	From Sewer Fund	<u>80,000</u>	<u>151,476</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>239,980</u>
		\$ 80,000	\$ 151,476	\$ 150,000	\$ 150,000	\$ 150,000	\$ 239,980
TOTAL CURRENT REVENUE		<u>\$ 80,783</u>	<u>\$ 153,132</u>	<u>\$ 150,720</u>	<u>\$ 154,532</u>	<u>\$ 154,532</u>	<u>\$ 1,518,593</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 307,407</u>	<u>\$ 404,792</u>	<u>\$ 542,012</u>	<u>\$ 545,824</u>	<u>\$ 545,824</u>	<u>\$ 1,983,584</u>

**DUBLIN BOROUGH
2019 BUDGET
SEWER CAPITAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
EXPENDITURES							
CAPITAL PROJECTS							
438-371	I/I Investigation	11,023	2,676	-	8,132	8,132	75,000
438-372	Abandon Lateral at 105 Forest Drive	-	-	4,000	-	-	4,000
438-373	Dublin Acres Preventative Maintenance	-	-	-	-	-	3,600
438-374	Kern Drive Interceptor Relining Project	-	-	115,000	7,124	7,124	115,000
438-375	Sewer I/I Rehabilitation	-	4,002	20,000	56	30,000	-
438-383	Twin Oaks - Hard Piped Bypass Pump Connection	-	5,346	35,000	2,262	2,262	-
438-386	STP-Influent Equalization Lagoon Diffuser	-	-	65,000	366	366	1,300,000
438-387	Kern Drive Interceptor Extension	-	-	-	902	902	35,000
438-393	Public Works Vehicle (Utility)	-	-	28,293	26,593	26,593	-
438-394	HVAC System (Sewer Plant)	-	-	8,000	5,454	5,454	-
		<u>\$ 55,747</u>	<u>\$ 13,500</u>	<u>\$ 275,293</u>	<u>\$ 50,889</u>	<u>\$ 80,833</u>	<u>\$ 1,532,600</u>
DEBT INTEREST							
471-741	General Obligation Bonds	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT PRINCIPAL							
471-740	General Obligation Bonds	-	-	-	-	-	113,181
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,181</u>
BOND ISSUANCES COST							
475-000	Bond Issuance Cost	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 55,747</u>	<u>\$ 13,500</u>	<u>\$ 275,293</u>	<u>\$ 50,889</u>	<u>\$ 80,833</u>	<u>\$ 1,645,781</u>
ENDING FUND BALANCE		<u>\$ 251,660</u>	<u>\$ 391,292</u>	<u>\$ 266,719</u>	<u>\$ 494,935</u>	<u>\$ 464,991</u>	<u>\$ 337,803</u>

**DUBLIN BOROUGH
2019 BUDGET
WATER CAPITAL FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 1,217,213	\$ 1,221,485	\$ 1,225,127	\$ 1,225,127	\$ 1,225,127	\$ 1,126,031
REVENUES							
INTEREST EARNINGS							
341-100	Interest Earnings	7,325	9,479	3,000	9,950	9,950	4,000
		\$ 7,325	\$ 9,479	\$ 3,000	\$ 9,950	\$ 9,950	\$ 4,000
PROCEEDS OF LONG TERM DEBT							
393-100	G.O. Bond Proceeds	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CURRENT REVENUE	<u>\$ 7,325</u>	<u>\$ 9,479</u>	<u>\$ 3,000</u>	<u>\$ 9,950</u>	<u>\$ 9,950</u>	<u>\$ 4,000</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 1,224,538</u>	<u>\$ 1,230,964</u>	<u>\$ 1,228,127</u>	<u>\$ 1,235,077</u>	<u>\$ 1,235,077</u>	<u>\$ 1,130,031</u>
EXPENDITURES							
CAPITAL EQUIPMENT							
448-371	Well 1 Emergency Generator Installation	-	-	15,000	8,144	40,000	-
448-374	Well 2 Pump Replacement	-	-	37,000	3,715	37,000	-
448-375	HVAC Replacement (Sewer Plant)	-	-	8,000	5,453	5,453	-
448-376	Inspect Elevated Water Storage Tank	-	5,425	-	-	-	-
448-380	Public Works Vehicle (Utility Truck)	-	-	28,293	26,593	26,593	-
448-381	Well 1 Electrical/Control System Upgrades	-	-	-	-	-	108,000
		\$ 3,053	\$ 5,837	\$ 88,293	\$ 43,905	\$ 109,046	\$ 108,000
DEBT INTEREST							
471-741	General Obligation Bonds	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT PRINCIPAL							
471-740	General Obligation Bonds	-	-	-	-	-	67,005
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,005
BOND ISSUANCES COST							
475-000	Bond Issuance Cost	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ 3,053</u>	<u>\$ 5,837</u>	<u>\$ 88,293</u>	<u>\$ 43,905</u>	<u>\$ 109,046</u>	<u>\$ 175,005</u>
	ENDING FUND BALANCE	<u>\$ 1,221,485</u>	<u>\$ 1,225,127</u>	<u>\$ 1,139,834</u>	<u>\$ 1,191,172</u>	<u>\$ 1,126,031</u>	<u>\$ 955,026</u>

DUBLIN BOROUGH
2019 BUDGET
STREET IMPROVEMENT FUND

<u>ACCOUNT</u> <u>NUMBER</u>	<u>DESCRIPTION</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>ACTUAL</u>	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>YTD</u>	<u>2018</u> <u>Year End Est.</u>	<u>2019</u> <u>PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 15,821	\$ 70,041	\$ 129,423	\$ 129,423	\$ 129,423	\$ 13,776
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	Real Estate Taxes - Current Yr (1.5 mils)	26,177	26,654	27,562	26,736	27,562	27,562
301-400	RE Taxes - DelinquentTax Claims	405	740	-	297	297	-
		<u>\$ 26,582</u>	<u>\$ 27,394</u>	<u>\$ 27,562</u>	<u>\$ 27,033</u>	<u>\$ 27,859</u>	<u>\$ 27,562</u>
INTEREST EARNINGS							
341-100	Interest Earnings	110	560	100	1,303	1,303	100
		<u>\$ 110</u>	<u>\$ 560</u>	<u>\$ 100</u>	<u>\$ 1,303</u>	<u>\$ 1,303</u>	<u>\$ 100</u>
MISCELLANEOUS REVENUE							
380-410	Reimbursements	-	-	-	2,550	2,550	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,550</u>	<u>\$ 2,550</u>	<u>\$ -</u>
INTERFUND TRANSFERS							
392-010	From General Fund	39,238	41,343	41,343	41,343	41,343	70,298
		<u>\$ 39,238</u>	<u>\$ 41,343</u>	<u>\$ 41,343</u>	<u>\$ 41,343</u>	<u>\$ 41,343</u>	<u>\$ 70,298</u>
PROCEEDS OF LONG TERM DEBT							
393-100	G.O. Bond Proceeds	-	-	-	-	-	294,003
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,003</u>
TOTAL CURRENT REVENUE		<u>\$ 65,930</u>	<u>\$ 69,297</u>	<u>\$ 69,005</u>	<u>\$ 72,229</u>	<u>\$ 73,055</u>	<u>\$ 391,963</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 81,751</u>	<u>\$ 139,338</u>	<u>\$ 198,428</u>	<u>\$ 201,652</u>	<u>\$ 202,478</u>	<u>\$ 405,739</u>

**DUBLIN BOROUGH
2019 BUDGET
STREET IMPROVEMENT FUND**

<u>ACCOUNT</u>		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Year End Est.</u>	<u>PROPOSED</u>
EXPENDITURES							
ENGINEERING SERVICES							
408-313	Borough Engineer	<u>1,587</u>	<u>3,028</u>	<u>3,000</u>	-	-	<u>3,000</u>
		\$ 1,587	\$ 3,028	\$ 3,000	\$ -	\$ -	\$ 3,000
TAX COLLECTION							
403-161	Employer Paid Payroll Taxes	<u>108</u>	<u>105</u>	<u>200</u>	<u>103</u>	<u>200</u>	<u>200</u>
403-114	Salaries & Wages	<u>1,417</u>	<u>1,369</u>	<u>1,378</u>	<u>1,240</u>	<u>1,378</u>	<u>1,378</u>
		\$ 1,525	\$ 1,474	\$ 1,578	\$ 1,343	\$ 1,578	\$ 1,578
HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	<u>7,578</u>	<u>5,054</u>	<u>10,000</u>	<u>7,497</u>	<u>10,000</u>	<u>10,000</u>
438-450	Contracted Services	<u>1,020</u>	<u>359</u>	<u>6,000</u>	<u>1,370</u>	<u>6,000</u>	<u>6,000</u>
		\$ 8,598	\$ 5,413	\$ 16,000	\$ 8,867	\$ 16,000	\$ 16,000
DEBT INTEREST							
471-741	General Obligation Bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT PRINCIPAL							
471-740	General Obligation Bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,752</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,752
BOND ISSUANCES COST							
475-000	Bond Issuance Cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL ROADWAY PROJECTS							
489-000	Capital Roadway Projects	<u>-</u>	<u>-</u>	<u>158,100</u>	<u>157,622</u>	<u>171,124</u>	<u>294,003</u>
489-200	Crack Seal Project	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
		\$ -	\$ -	\$ 158,100	\$ 157,622	\$ 171,124	\$ 314,003
TOTAL EXPENDITURES		<u>\$ 11,710</u>	<u>\$ 9,915</u>	<u>\$ 178,678</u>	<u>\$ 167,832</u>	<u>\$ 188,702</u>	<u>\$ 399,333</u>
RESULTS FROM OPERATIONS		<u>\$ 54,220</u>	<u>\$ 59,382</u>	<u>\$ (109,673)</u>	<u>\$ (95,603)</u>	<u>\$ (115,647)</u>	<u>\$ (7,370)</u>
ENDING FUND BALANCE		<u>\$ 70,041</u>	<u>\$ 129,423</u>	<u>\$ 19,750</u>	<u>\$ 33,820</u>	<u>\$ 13,776</u>	<u>\$ 6,406</u>

**SUMMARY
2019 CAPITAL EXPENSES**

<u>EXPENDITURE BY DEPT</u>	<u>FUND ALLOCATION</u>				
<u>DEPARTMENT</u>	<u>2019</u>	<u>GENERAL</u>	<u>SEWER</u>	<u>WATER</u>	<u>STREET</u>
<u>WATER</u>	<u>BUDGET</u>	<u>FUND</u>	<u>CAPITAL</u>	<u>CAPITAL</u>	<u>IMPROVEMENT</u>
<u>SEWER</u>		<u>CAPITAL</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
Well #1 Electrical/Control System Upgrades	108,000	-	-	108,000	-
	\$ 108,000	\$ -	\$ -	\$ 108,000	\$ -
<u>STREETS</u>					
Crack Seal Project	20,000				20,000
Meadow Lane & Meadow Circle	67,238	-	-	-	67,238
Mill Street	53,419	-	-	-	53,419
Parkside Drive	20,281	-	-	-	20,281
Rickerts Road/West (Hilltown Section)	153,065	-	-	-	153,065
	\$ 314,003	\$ -	\$ -	\$ -	\$ 314,003
<u>POLICE</u>					
Radio Upgrades	8,824	8,824	-	-	-
Police Vehicle	-	-	-	-	-
	\$ 8,824	\$ 8,824	\$ -	\$ -	\$ -
<u>BOROUGH HALL</u>					
Exterior Repairs	10,000	10,000	-	-	-
	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<u>REVITALIZATION & VISIONING</u>					
Create Historic District and HARB	10,000	10,000	-	-	-
	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
<u>GRANT PROJECTS</u>					
ARLE Grant - Upgrade Pedestrian Crossings	117,398	117,398	-	-	-
	\$ 117,398	\$ 117,398	\$ -	\$ -	\$ -
<i>Capital Projects Total</i>	\$ 2,100,825	\$ 146,222	\$ 1,532,600	\$ 108,000	\$ 314,003

**DUBLIN BOROUGH
2018-2022 CAPITAL PROJECTS PROGRAM**

	2018 <u>BUDGET</u>	2018 <u>YTD</u>	2018 <u>Year End Est.</u>	2019 <u>BUDGET</u>	2020 <u>PROJECTED</u>	2021 <u>PROJECTED</u>	2022 <u>PROJECTED</u>
<u>WATER FUND</u>							
Well #1 Electrical/Control System Upgrades	-	-	-	108,000	-	-	-
Well # 1 Emergency Generator Installation	15,000	6,549	40,000	-	-	-	75,000
Well #2 Pump Replacement	37,000	-	37,000	-	-	-	-
Install Supervisory Control & Data Acquisition System	-	-	-	-	-	-	100,000
Repaint 150,000 gallon elevated water storage tank	-	-	-	-	6,700	790,000	-
Public Works Utility Vehicle	28,293	26,593	26,593	-	-	-	-
HVAC System Replacement	8,000	5,453	5,453	-	-	-	-
	<u>88,293</u>	<u>38,595</u>	<u>109,046</u>	<u>108,000</u>	<u>6,700</u>	<u>790,000</u>	<u>175,000</u>
<u>SEWER FUND</u>							
I/I Investigation (Video Inspections)	-	8,132	8,132	75,000	65,000	-	-
Abandon Lateral @ 105 Forest Drive	4,000	-	-	4,000	-	-	-
Kern Drive Interceptor Relining Project	115,000	7,124	7,124	115,000	-	-	-
Dublin Acres Preventative Maintenance	-	-	-	3,600	-	-	-
Sewer I/I Rehabilitation	20,000	56	30,000	-	100,000	150,000	200,000
Twin Oaks - Hard Piped Bypass Pump Connection	35,000	2,262	2,262	-	-	-	-
STP - Lagoon Liner/Diffuser Replacement	65,000	366	366	1,300,000	-	-	-
Kern Drive Interceptor Extension (Eliminate Pump Station)	-	-	-	35,000	775,000	-	-
STP-Tertiary Filter System Removal	-	-	-	-	-	61,000	-
STP-Repaint Above Grade Steel Treatment Tanks (2)	-	-	-	-	-	351,000	324,000
STP-Blower Enclosure Replacement	-	-	-	-	-	-	65,000
Install Supervisory Control & Data Acquisition System	-	-	-	-	-	-	65,000
STP-RAS Pump Building	-	-	-	-	-	-	115,000
Public Works Utility Vehicle	28,293	26,593	26,593	-	-	-	-
STP - HVAC System Replacement	8,000	5,454	5,454	-	-	-	-
	<u>275,293</u>	<u>49,987</u>	<u>79,931</u>	<u>1,532,600</u>	<u>940,000</u>	<u>562,000</u>	<u>769,000</u>
<u>STREET IMPROVEMENT FUND</u>							
2018 Road Improv. Project (High St., Cherry Ln, Rickert)	158,100	156,528	165,000	-	-	-	-
Crack Seal Project	-	-	-	20,000	-	-	-
Meadow Lane & Meadow Circle	-	-	-	67,238	-	-	-
Mill Street	-	-	-	53,419	-	-	-
Parkside Drive	-	-	-	20,281	-	-	-
Rickerts Road/West (Hilltown Section)	-	-	-	153,065	-	-	-
Saddlebrook Drive (Rickerts to Trotters Way)	-	-	-	-	125,038	-	-
Stallion Court	-	-	-	-	33,460	-	-
Village Greene Development	-	-	-	-	381,494	-	-
	<u>158,100</u>	<u>156,528</u>	<u>165,000</u>	<u>314,003</u>	<u>539,992</u>	<u>-</u>	<u>-</u>
<u>GENERAL FUND - POLICE</u>							
Radio Upgrades	8,823	8,823	8,823	8,824	8,824	8,824	8,824
Police Dept. Security Upgrades	9,000	8,480	8,480	-	-	-	-
Police Vehicle	-	-	-	-	-	-	-
	<u>17,823</u>	<u>17,303</u>	<u>17,303</u>	<u>8,824</u>	<u>8,824</u>	<u>8,824</u>	<u>8,824</u>
<u>GENERAL FUND- BOROUGH HALL</u>							
Admin Security Upgrades	11,000	10,822	10,822	-	-	-	-
Borough Hall - Exterior Repairs	-	-	-	10,000	-	-	-
	<u>11,000</u>	<u>10,822</u>	<u>10,822</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>GENERAL FUND - REVITALIZATION & VISIONING</u>							
Create Historic District and HARB	10,000	-	-	10,000	-	-	-
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>GENERAL FUND - GRANT PROJECTS</u>							
ARLE Grant - Pedestrian Crossing Upgrades	-	-	-	117,398	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Capital Projects Total</i>	<u>560,509</u>	<u>273,235</u>	<u>382,102</u>	<u>1,983,427</u>	<u>1,495,516</u>	<u>1,360,824</u>	<u>952,824</u>

**SCHEDULE A
EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFITS
RATES**

2019 MEDICAL INSURANCE RATES (Monthly per employee)

<u>Benefit Plan</u>	Single	Couple	Single Parent	Family
<i>Aetna PPO (Medical) \$300/\$600 deductible</i>				
Medical (Copay \$20/\$40)	706.95	1,522.37	-	2,042.71
Prescription Drug (Copay \$5/30/60 non formulary)	211.85	456.21	-	612.15
	\$ 918.80	\$ 1,978.58	\$ -	\$ 2,654.86
<i>Dental</i>				
Delta Dental	\$ 82.96	\$ 135.24	\$ -	\$ 239.80
	\$ 82.96	\$ 135.24	\$ -	\$ 239.80
Total Monthly Cost Per Person **	\$ 1,001.76	\$ 2,113.82	\$ -	\$ 2,894.66

2018 MEDICAL INSURANCE RATES (Annually per employee)

<u>Benefit Plan</u>	Single	Couple	Single Parent	Family
<i>Aetna PPO (Medical) \$300/\$600 deductible</i>				
Medical (Copay \$20/\$40)	8,483.40	18,268.44	-	24,512.52
Prescription Drug (Copay \$5/30/60 non formulary)	2,542.20	5,474.52	-	7,345.80
	\$ 11,025.60	\$ 23,742.96	\$ -	\$ 31,858.32
<i>Dental</i>				
Delta Dental	\$ 995.52	\$ 1,622.88	N/A	\$ 2,877.60
	\$ 995.52	\$ 1,622.88	\$ -	\$ 2,877.60
Total Annual Cost Per Person **	\$ 12,021.12	\$ 25,365.84	\$ -	\$ 34,735.92
<i>Employee Contribution (3%)</i>	\$ 360.63	\$ 760.98	\$ -	\$ 1,042.08
Total Borough Contribution Per Person	\$ 11,660.49	\$ 24,604.86	\$ -	\$ 33,693.84

** - Before Employee Contributions, Rate Relief, Rate Stabilization Funds, & Trust Discounts

**SCHEDULE A
EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFITS
EMPLOYEE COVERAGE**

<u>Coverage</u>	<u># Emp</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
MEDICAL				
<i>PPO \$20/\$40</i>				
Single	3	706.95	2,120.85	25,450.20
Couple	2	1,522.37	3,044.74	36,536.88
Single Parent	0	-	-	-
Family	1	2,042.71	2,042.71	24,512.52
			\$ 7,208.30	\$ 86,499.60
RX				
<i>Rx \$5/\$30/\$60 (Included in medical)</i>				
Single	3	211.85	635.55	7,626.60
Couple	2	456.21	912.42	10,949.04
Single Parent	0	-	-	-
Family	1	612.15	612.15	7,345.80
			\$ 2,160.12	\$ 25,921.44
DENTAL				
<i>Delta Dental</i>				
Single	3	82.96	248.88	2,986.56
Couple	2	135.24	270.48	3,245.76
Single Parent	0	-	-	-
Family	1	239.80	239.80	2,877.60
Total Dental Cost	6		\$ 759.16	\$ 9,109.92
Total Medical, Rx & Dental	6		\$ 10,128	\$ 121,530.96
				2019 Total Medical Insurance Costs **: \$ 121,530.96
				2018 Total Medical Insurance Costs **: \$ 136,146.24
			+/-	\$ (14,615)
			+/-	-10.73%

** - Before Employee Contributions, Rate Relief, Rate Stabilization Funds, & Trust Discounts

SCHEDULE A
EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFITS
COSTS BY FUND

Coverage	# Emp	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
MEDICAL, DENTAL & Rx					
<i>General Fund Administration 401-159</i>					
Single	1	\$ 1,001.76	\$ 1,001.76	-	\$ 12,021.12
	1		\$ 1,001.76		\$ 12,021.12
Trust Discount (3.0%):				\$ 360.63	
Rate Stabilization Fund:				\$ 1,666.67	
Employee Contribution:				\$ 360.63	
			Total Single Plan:	\$ 2,387.93	\$ 9,633.19
Couple	1	\$ 2,113.82	\$ 2,113.82		\$ 25,365.84
	1		\$ 2,113.82		\$ 25,365.84
Trust Discount (3.0%):				\$ 760.98	
Rate Stabilization Fund:				\$ 1,666.66	
Employee Contribution:				\$ 760.98	
			Total Couple Plan:	\$ 3,188.62	\$ 22,938.20
			Total General Fund Administration 401-159:	\$ 5,576.55	\$ 32,571.39
<i>Police 410-159</i>					
Family	1	\$2,894.66	\$ 2,894.66		\$ 34,735.92
	1		\$ 2,894.66		\$ 34,735.92
Trust Discount (3.0%):				\$ 1,042.08	
Rate Stabilization Fund:				\$ 1,666.67	
Employee Contribution:				\$ 1,042.08	
			Total Family Plan:	\$ 3,750.83	\$ 30,985.09
Couple	1	\$ 2,113.82	\$ 2,113.82		\$ 25,365.84
	1		\$ 2,113.82		\$ 25,365.84
Trust Discount (3.0%):				\$ 760.98	\$ 760.98
Rate Stabilization Fund:				\$ 1,666.66	
Employee Contribution:				\$ 760.98	\$ 760.98
			Total Couple Plan:	\$ 3,188.62	\$ 23,843.88
			Total General Fund Police 410-159:	\$ 6,939.45	\$ 54,828.97
			Total General Fund:	\$ 12,516.00	\$ 87,400.36

SCHEDULE A
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS
COSTS BY FUND

Sewer Fund 487-159

Single	1	\$ 1,001.76	\$ 1,001.76	\$ 12,021.12
	1	\$ 1,001.76		\$ 12,021.12
Trust Discount (3.0%)			\$ 360.63	
Rate Stabilization Fund:			\$ 1,666.67	
Employee Contribution:			\$ 360.63	
Total Sewer Fund:			\$ 2,387.93	\$ 9,633.19

Water Fund 487-159

Single	1	\$ 1,001.76	\$ 1,001.76	\$ 12,021.12
	1	\$ 1,001.76		\$ 12,021.12
Trust Discount (3.0%)			\$ 360.63	
Rate Stabilization Fund:			\$ 1,666.67	
Employee Contribution:			\$ 360.63	
Total Water Fund:			\$ 2,387.93	\$ 9,633.19

Total Medical Costs:			\$ 121,530.96
Trust Rate Relief:	\$	-	
Trust Discount (3.0%):	\$	(3,645.93)	
Rate Stabilization Fund:	\$	(10,000.00)	**
Sub-Total Medical Costs After Trust Relief, Discounts, & RSF Allocation:			\$ (13,645.93) \$ 107,885.03
Employee Contribution:	\$	(3,645.93)	
Total NET 2019 Medical Insurance Costs:			\$ (17,291.86) \$ 104,239.10
Total NET 2018 Medical Insurance Costs:			\$ 117,977
Total NET 2017 Medical Insurance Costs:			\$ 139,273
Total NET 2016 Medical Insurance Costs:			\$ 128,343
			+/- \$ (13,738)
% Net +/-			-11.6%

**SCHEDULE B
WORKERS COMPENSATION INSURANCE
COST BY FUND**

<u>Coverage</u>	2018 <u>Cost</u>	2019 <u>Cost</u>	% <u>+/-</u>
<u>WORKERS COMPENSATION INSURANCE</u>			
Total Premium	\$ 46,181	\$ 46,418	0.51%
Experience Modification Factor	<u>0.834</u>	<u>0.851</u>	
Total Modified Workers Comp Insurance Costs:	\$ 38,515	\$ 39,502	2.56%
Trust Discount (4.0% 2016 - 3.0% 2017):	\$ (1,155)	\$ (1,185)	
	<u>\$ 37,360</u>	<u>\$ 38,317</u>	2.56%
Rate Stabilization Fund:	-	(5,912)	
Net Workers Comp Premium (after discount/RSF)	\$ 37,360	\$ 32,405	-13.26%

<i>General Fund</i>		Percent of Total		Percent of Total
Administration (401-351)	\$172	0.46%	\$143	0.44%
Police (410-351)	\$8,720	23.34%	\$6,533	20.16%
Fire (411-350)	\$23,746	63.56%	\$21,935	67.69%
Total GF	\$ 32,638	87.36%	\$28,611	88.29%
Dividends	\$ (4,607)			

<i>Sewer Fund</i>				
Sewer (486-351)	\$2,361	6.32%	\$1,899	5.86%
Total SF	\$ 2,361	6.32%	\$ 1,899	5.86%
Dividends	\$ (333)			

<i>Water Fund</i>				
	\$2,361	6.32%	\$1,899	5.86%
Total WF	\$ 2,361	6.32%	\$ 1,899	5.86%
Dividends	\$ (333)			

Total Premium All Funds	\$ 37,360	100%	\$ 32,409	100%
Dividends	\$ (5,273)			

<i>Rate Stabilization Funds (RSF) Available</i>	\$ 7,022	\$ 11,823
<i>Rate Stabilization Funds (RSF) Used</i>	\$ 3,511	\$ 5,912
<i>Dividends (If issued, not budgeted)</i>	\$ 5,272	\$ -

Net Workers Comp Premium (after all discounts/RSF/Dividends)	\$ 28,577	\$ 26,497
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Increase/Decrease

	Before Discounts	After Discounts/RS F	After Dividend
2019 Premium	\$ 39,502	\$ 32,405	
2018 Premium	\$ 38,515	\$ 37,360	\$ 32,088
Increase/Decrease	2.6%	-13.3%	

**SCHEDULE B
PROPERTY & LIABILITY INSURANCE
COST BY FUND**

<u>Coverage</u>	<u>2018 Cost</u>		<u>2019 Cost</u>	<u>% +/-</u>
<u>PROPERTY & LIABILITY INSURANCE</u>				
Total Premium	\$ 40,432		\$ 41,890	3.61%
Trust Discount (4.0% 2016 - 3.0% 2017):	\$ (1,947)		\$ (2,020)	
Rate Stabilization Fund:	-		-	
Net Workers Comp Premium (after discount/RSF)	\$ 38,485		\$ 39,870	3.60%
General Fund		Percent of Total		Percent of Total
Administration (486-353)	\$5,388	14.00%	\$5,582	14.00%
Police (410-301)	\$8,236	21.40%	\$14,353	36.00%
Fire (411-300)	\$11,622	30.20%	\$6,220	15.60%
Total GF	\$ 25,246	65.60%	\$ 26,155	65.60%
Dividends	\$ (1,946)			
Sewer Fund				
Sewer (486-353)	\$7,620	19.80%	\$7,894	19.80%
Total SF	\$ 7,620	19.80%	\$ 7,894	19.80%
Dividends	\$ (587)			
Water Fund				
Water (486-353)	\$5,619	14.60%	\$5,821	14.60%
Total WF	\$ 5,619	14.60%	\$ 5,821	14.60%
Dividends	\$ (433)			
Total Premium All Funds	\$ 38,485	100%	\$ 39,870	100%
Dividends	\$ (2,966)			
Rate Stabilization Funds (RSF) Available	\$ 223		\$ 1,275	
Rate Stabilization Funds (RSF) Used	\$ -		\$ -	
Dividends (if issued, not budgeted)	\$ 2,965		\$ -	
Net Prop & Liab. Premium (after all discounts/RSF/Dividends)	\$ 35,520		\$ 39,870	

Increase/Decrease

	Before Discounts	After Discounts/RSF	After Dividend
2019 Premium	\$ 41,890	\$ 39,870	\$ 39,870
2018 Premium	\$ 40,432	\$ 38,485	\$ 35,520
Increase/Decrease		3.6%	

**SCHEDULE D
DEBT SERVICES
SEWER FUND**

2019 Sewer Fund Budget Totals (page 14)					
471-740	Principal	\$	82,399.05		
471-741	Interest	\$	15,200.85		
Total		\$	97,599.90		
Total Principal and Interest Remaining					
PennVest Loan - 3.44%		\$	28,887.01	\$	199,072.67 \$ 227,959.68
TD Bank Loan - 3.60%		\$	21,844.18	\$	240,944.48 \$ 262,788.66
		\$	50,731.19	\$	440,017.15 \$ 490,748.34
PennVest Loan - 3.44%					
	Year		Interest	Principal	Total
	2019	\$	6,493.95	\$ 22,001.01	\$ 28,494.96
	2020	\$	5,726.19	\$ 22,768.77	\$ 28,494.96
	2021	\$	4,931.65	\$ 23,563.31	\$ 28,494.96
	2022	\$	4,109.40	\$ 24,385.56	\$ 28,494.96
	2023	\$	3,258.43	\$ 25,236.53	\$ 28,494.96
	2024	\$	2,377.78	\$ 26,117.18	\$ 28,494.96
	2025	\$	1,466.40	\$ 27,028.56	\$ 28,494.96
	Maturity - 2026	\$	523.21	\$ 27,971.75	\$ 28,494.96
		\$	28,887.01	\$ 199,072.67	\$ 227,959.68
TD Bank Loan - 3.60%					
	Year		Interest	Principal	Total
	2019	\$	8,706.90	\$ 60,398.04	\$ 69,104.94
	2020	\$	6,519.42	\$ 60,398.04	\$ 66,917.46
	2021	\$	4,297.84	\$ 60,398.04	\$ 64,695.88
	2022	\$	2,137.63	\$ 59,750.36	\$ 61,887.99
	Maturity - 2023	\$	182.39	\$ -	\$ 182.39
		\$	21,844.18	\$ 240,944.48	\$ 262,788.66

**DUBLIN BOROUGH
2019 FINAL BUDGET
DESCRIPTIONS**

DUBLIN BOROUGH
2019 FINAL BUDGET

REVENUE (GENERAL FUND)

Property Taxes

- 301.100 Real Estate – Current Year (16 mils)
Generated by multiplying the millage rate for each use by the projected 2019 assessed valuation of taxable real estate in the Borough, divided by 1,000. Each "mill" generates approximately \$18,746.12. Millage is separated into dedicated funds for use in specific categories.
- 301.101 Real Estate – Current Year (3.75 mils)
Collected for Street Improvements and transferred to the Street Improvement fund.
- 301.200 Real Estate – Prior Years
Estimated from historical data of prior collections. This represents collections, with interest, actually projected to be made in 2019, from the 2018 assessments, collected on our behalf by Bucks County.
- 301.400 Real Estate – Delinquent
Estimated collections of taxes and interest for real estate taxes of 2016 and prior years, collected on our behalf by Bucks County.

Act 511 Taxes

- 310.000 Per Capita Tax
Residents over the age of 18 are subject to this tax. Each resident is billed \$10.00 annually, which is the maximum amount allowed under Act 511. Keystone Collection Group collects Per Capita Tax
- 310.100 Real Estate Transfer Tax
Estimated revenue generated by the Borough's share (0.5%) of 1% property transfer tax collected on our behalf by Bucks County upon real estate transfers of properties within the Borough.
- 310.210 Earned Income Tax
The total tax collection revenue estimated to be turned over to the Borough by Keystone Collections, for general purposes (0.5% to Borough, 0.5% to School District).
- 310.400 Local Services Tax
LST of \$52.00 on those employed within Dublin Borough and earning more than \$12,000.00 per year, regardless of residency. Keystone Collections Group collects LST taxes.

DUBLIN BOROUGH
2019 FINAL BUDGET

Licenses and Permits

- 321.800 Cable TV Franchise Fees
Revenue received from Comcast and Verizon CATV per franchise agreements for allowing the use of the public streets and rights-of-way.
- 321.830 Moving Permits
Revenue received from new residents moving into Dublin Borough.
- 321.840 Sign Permits
Revenue received from sign permit applications.

Fines

- 331.100 District Court Fines
Funds received resulting from fines assessed at District Court. The County retains a portion of fines collected.
- 331.110 Vehicle Code Violations
Funds received from vehicle code violations, parking tickets, and other violations of the vehicle code. The County retains a portion of fines collected.

Interest Earnings

- 341.100 Interest Earnings - Checking
Estimated interest earnings anticipated during the budgeted year.

Rents

- 342.300 Cell Tower Lease/Water Tower
Receipts from the lease agreement for the Dublin Borough Water Tower.
Monthly amounts: AT&T \$2,731.82; Sprint \$1,639; T-Mobile \$1,634.93;
Verizon \$2,351.85

State Shared Revenue/Entitlements

- 355.050 Pension System State Aid
Funds received from the State for distribution to our police municipal pension plan. This is a fiduciary entitlement and cannot be used for any other purpose. Funds received in September from the State and to be remitted to pension within 30 days receipt of funds.
- 355.100 Public Utility Taxes
Revenue received from the State in lieu of real estate taxes on property owned by Public Utility Companies such as SEPTA, NPWA, NWWA, PECO, etc. Estimate is based on a calculation of a portion of the real estate tax otherwise paid if the land was taxable property. Borough to request funds during 1st Quarter.

DUBLIN BOROUGH
2019 FINAL BUDGET

- 355.400 Liquor Licenses
Borough share of the PA Liquor Control Board license fees for establishments located within the Borough at \$200.00 per establishment.
- 355.900 Foreign Fire Insurance (Act 205)
Funds received from the State for distribution to the fire company serving the Borough. This is a pass-thru revenue account, as all funds are distributed on a per capita served basis to the fire company serving the Borough.

State Grants

- 357.400 Recycling 904 Performance Grant
State Recycling Grant based on recycling totals furnished by licensed waste haulers in Dublin Borough, applied for jointly with Hilltown Township, Plumstead Township and East Rockhill Township. Over the last several years, these funds have been continually threatened by State Budget cuts but have been guaranteed through 2020.
- 357.900 FEMA/PEMA Grants
Reimbursement funds received from FEMA / PEMA. Usually from a significant storm like a hurricane or winter storm.

General Government

- 361.200 Certification Fees - Utilities
Fees charged for utility certifications.
- 361.300 Subdivision/Land Development Filing Fees
Fees charged for processing subdivision and/or land development applications.
- 361.310 Admin Fees-Escrow
Fees charged for administration of legal and engineering escrow accounts, based on 10% of billed expenses from Borough solicitors, engineers and consultants.
- 361.330 Stormwater Management Permit
Fees charged for processing permits that require stormwater management review.
- 361.340 Zoning Hearing Board
Fees charged for applications to the Zoning Hearing Board.
- 361.341 Conditional Use Hearing
Fees charged for applications for a Conditional Use.
- 361.350 Legal Reimbursement
Legal Fees reimbursed to the Borough.

DUBLIN BOROUGH
2019 FINAL BUDGET

Public Safety

- 362.110 Police and Accident Reports
Fees charged for copies of police reports, accident reports, citations, etc. at a rate set by State statute and the Right to Know Law.
- 362.120 DUI Task Force Reimbursement
Reimbursement from outside sources for overtime labor expense related to DUI checkpoints when funded by the State or other agencies.
- 362.410 Zoning Permits
Fees charged for zoning permits based on the Borough Fee Schedule.
- 362.415 Building Permits
Fees charged for building permits based on the Borough Fee Schedule.
- 362.420 PA UCC State Fee
Fees collected in conjunction with building and electrical permits (currently \$4.50 per permit) that are passed through to the State.
- 362.450 Use & Occupancy Permits
Fees for inspections prior to final occupancy of commercial properties.

Sanitation Revenue

- 364.300 Solid Waste Collection
Amount collected from Residents from the quarterly billing.
- 364.310 Waste Collection – Late Fees
Late fees collected from past due accounts.

Culture-Recreation Revenue

- 367.100 Park Reservations
Fees received for field use by athletic teams and pavilion rentals based on the published Borough Fee Schedule.

Miscellaneous Revenue

- 380.100 Miscellaneous Revenue
Reserved for unanticipated revenues of an unusual nature and not designated in other categories.
- 380.200 Rebates and Refund
Reserved for unanticipated revenues from rebates and refunds.

DUBLIN BOROUGH
2019 FINAL BUDGET

Reimbursement Revenue

- 389.250 Medical Insurance Premium
Police and Administration Employees contribution to medical insurance plan (3%).
- 389.251 Delaware Valley WCT Dividends and Grant Funds
Annual dividends that may be received by the Borough's Workman's Comp provider.
Grant funds available to the borough, reimbursement based.
- 389.252 Delaware Valley Property & Liability Dividends and Grant Funds
Annual dividends that may be received by the Borough's Property & Liability
Provider. Grant funds available to the borough, reimbursement based.

Surplus Property Revenue

- 391.100 Sale of Surplus Property
Sale of Borough Property (i.e. Vehicles)

Interfund Transfers

- 392.100 From General Fund Reserve
- 392.200 From Water Fund
Funds transferred to offset administrative expenses associated with the water fee
collections and project supervision.
- 392.300 From Sewer Fund
Funds transferred to offset administrative expenses associated with the sewer fee
collections and project supervision.
- 392.400 From Highway Aid Fund
Funds transferred to reduce the burden on the general fund for snow and ice
removal.

EXPENDITURES (GENERAL FUND)

Legislative Body

- 400.110 Salary & Wages
Council's salaries established per the Borough Code. Paid quarterly based on
meeting attendance.
- 400.161 FICA/Medicare
Employer's portion of FICA/Medicare tax for the Council.
- 400.420 Dues, Meetings & Trainings
Expense for Council for any annual dues, meetings or trainings.

DUBLIN BOROUGH
2019 FINAL BUDGET

Administration

- 401.121 Salaries & Wages – Manager
Salary set for the Borough Manager
- 401.130 Salaries & Wages – Staff
Wages for 1 full-time and 1 part-time administrative employees.
- 401.153 Disability Insurance – Long Term
Expense for Administrative staff and Manager.
- 401.154 Disability Insurance – Short Term
Expense for Administrative staff and Manager.
- 401.158 Life Insurance
Expense for Administrative staff and Manager.
- 401.159 Medical/Dental/Rx
Expenses for Administrative staff and Manager.
- 401.160 Borough Pension Contribution
2% of non-uniform pension contribution for full-time Admin staff and Manager.
- 401.161 FICA/Medicare
Borough portion of FICA and Medicare for Administrative staff and Manager.
- 401.183 Overtime
Expense for Full-Time Administrative Staff.
- 401.210 Office Supplies
Items such as paper towels, bathroom supplies, cleaning supplies, toner, paper etc.
- 401.229 Food & Beverages
Items such as water, coffee etc.
- 401.260 Minor Equipment
Computers, printers, monitors etc.
- 401.270 Computer Hardware/Software
IT Support with HPT and Annual software license agreements for Microsoft Office, Anti-virus software, Web-hosting.
- 401.310 Legal Services
Legal services not reimbursed through developers' escrow accounts. Expenses include regular meeting attendance, ordinance preparation, code enforcement, zoning, and general legal advice.

DUBLIN BOROUGH
2019 FINAL BUDGET

- 401.311 Auditing Services
Annual audit expense and accounting consulting.
- 401.321 Telephone Charges
Administrative telephone and cell phone service and maintenance.
- 401.325 Postage
Postage for quarterly utility billings; general mailings and bi-annual newsletter.
- 401.330 Miscellaneous Expense
Any miscellaneous expense that doesn't fall into another budgeted category.
- 401.340 Advertising & Printing
Mandatory legal advertising of public meetings, hearings, ordinances, contracts, solicitations, public notices and public service announcements. Printing of bi-annual newsletter and utility forms.
- 401.351 Workman's Compensation Insurance
Portion of Workers' Compensation premium attributable to Management and Administrative Staff.
- 401.355 Employee Bonds
Bonding expense for Borough Manager
- 401.410 Fines, Penalties & Interest
Any fines, penalties or interest that the Borough might be subject to.
- 401.420 Dues, Meetings and Trainings
Annual expenses for the Borough Manager and Administrative Staff.
- 401.450 Contracted Services
Lease of copier, postage meter, jetpay etc.
- 401.451 Contracted Services - Codification Expenses
Expense for Annual maintenance of Codified Ordinance, web hosting of the Ordinance with General Code and updates to codification
- 401.452 Contracted Services – Web Site
Expense for annual website maintenance with NA Studios

Tax Collection

- 403.114 Salary – Elected Tax Collector
Salary set by Borough Resolution 00-06 at 5% of all real estate taxes collected.
- 403.161 FICA/Medicare – Tax

DUBLIN BOROUGH
2019 FINAL BUDGET

Employer's portion of FICA/Medicare for elected tax collector.

403.210 Office Supplies
Office Supplies for elected tax collector

403.316 Commission (EIT, LST & Per Capita Collection)
Commission paid to Keystone Collections Group contract, as a percentage of actual collections. Commission rate per contract with Keystone for EIT current collection is 1.39%; 0% on delinquent collections. Commission rate per contract with Keystone for LST collection is 1.75% on current collections, 0% on delinquent collections. Commission rate per contract with Keystone Per Capita collection is \$0.50 per bill and \$0.00 per delinquent bill.

403.420 Dues, Meetings & Training

Engineering

408.313 General Engineering
Engineering services not reimbursed through developers' escrow accounts. Expenses include regular meeting attendance, stormwater management activities, traffic engineering, road inspections, special projects, etc.

408.317 MS4 Stormwater Engineering
Engineering services related to MS4 reporting and engineering.

General Government Buildings/Grounds

409.220 Operating Supplies
Cleaning supplies, hardware and salt

409.260 Minor Equipment
For repairs to Borough Hall

409.360 Utilities – Borough Hall
Electric and Propane expenses to Borough Hall for Admin and police departments.

409.370 Building Maintenance and Repair – Borough Hall
Includes pest control, painting, landscaping, and any minor maintenance / repairs.

409.450 Contracted Services – Borough Hall
Cleaning Company and Annual service contracts for HVAC Units.

Police

DUBLIN BOROUGH
2019 FINAL BUDGET

- 410.121 Salary & Wages– Police Management
Salary for Chief of Police.
- 410.122 Salary & Wages – Full Time
Salary for Full Time Sergeant
- 410.130 Salary & Wages – Part Time
Salary for Part time police officers
- 410.131 Salary & Wages – Administrative Assistant
Salary for Police Administrative Assistant(s)
- 410.153 Disability Insurance – Long Term
Expense for Police Officers and Police Admin.
- 410.154 Disability Insurance – Short Term
Expense for Police Officers and Police Admin.
- 410.155 Non-Uniform Pension Payment
2% of Gross Salary for Admin (FT) Employee(s). Paid by Borough.
- 410.158 Life Insurance
Expense for Police Officers and Police Admin.
- 410.159 Medical/Dental/Rx
Expense for Police Officers and Police Admin.
- 410.160 Uniform Pension (MMO)
Required annual MMO payment. Paid by Borough.
- 410.161 FICA/Medicare
Borough portion of FICA and Medicare for Police Officers and Police Admin.
- 410.176 Holiday Pay
Cash-in of remaining holiday hours at YE by full time police officers.
- 410.183 Overtime
Normal overtime and Special Detail overtime earned by full time officers and police admin.
- 410.210 Materials and Supplies – Office Supplies
General office supplies including paper, pens, folders, envelopes, letterhead, toner.
- 410.220 Operating Supplies
AED Replacements, Ammo, Car wash Coupons, Postage, etc.
- 410.229 Food & Beverages
Food and Beverages for the police department.

DUBLIN BOROUGH
2019 FINAL BUDGET

- 410.231 Fuel and Oil
Estimated cost of gas and oil based upon history and current gasoline pricing.
- 410.260 Minor Equipment
Speed Sign Battery, Body Camera equipment, Tasers, Guns
2019 includes purchase of (4) long guns AR-14; (2) shotguns; (2) ballistic helmets;
(2) ballistic vests
- 410.270 Computer Hardware / Software
Computers, Outlook 365, anti-virus software, IT Support.
2019 includes purchase of (2) laptops for vehicles; new server
- 410.300 Other Services & Charges
Court appearances for past police officers; advertisements; plaques
- 410.301 Property & Liability Insurance
Police fleet insurance premiums and Estimated premium for the liability portion of
Police coverage, including false arrest, and other non-vehicle liability. Estimated
premium for the liability portion of Borough insurance coverage. This includes theft,
fire, non-vehicle liability insurance for properties, errors and omissions insurance
and umbrella coverage.
- 410.302 Building Improvements & Maintenance
2019 includes (2) lockers for police officers, backroom workstations
- 410.310 Legal Expenses
Legal matters involving the Police Department.
- 410.316 Uniforms
Cost for replacement uniforms
2019 Includes outfitting of 2 new officers and polo shirts
- 410.317 Boot Allowance
Reimbursement up to \$100 per officer annually towards boot purchase
- 410.321 Telephone and Internet Charges
Cost for phones, police internet and air cards for laptops
- 410.351 Police Workers Compensation Insurance
Coverage for Police Employees for work related injuries
- 410.371 Vehicle Maintenance/Repairs
Vehicle maintenance, repairs and supplies from outside vendors.
- 410.420 Dues, Subscriptions, Memberships;
PA Police Accreditation Coalition; Bucks County Police Association; FOP; Police

DUBLIN BOROUGH
2019 FINAL BUDGET

Chief's Association; IACP; Transunion Risk & Alternative Data Solution; Crimewatch;
CERT Team; DNA Program; 1033 Program Fee

410.450 Contracted Services
Davidheiser's for calibrations

410.451 Contracted Services - Accreditation
Power DMS Annual Fee
2019 includes installation fee

410.460 Meetings and Trainings

Fire/EMS Expenses

411.300 Fire Property & Liability Insurance
Coverage for 10 fire company vehicles

411.350 Workers Comp Insurance – Fire Company

411.500 Foreign Fire Relief (Act 205)
Act 205 payment requirement to Dublin Fire Company after funds are received from
the State. This account offsets revenue account 355.900.

411.501 Public Safety Contribution
Contribution to Point Pleasant EMS

411.502 Act 172
First Responder Recruitment and Retention Stipend for Active Member Volunteer
First Responders. Amount set by Resolution 2017-14

Inspection Services

413.310 Professional Services
Third Party Code Enforcement Officer fee to review all building permits and to
perform corresponding inspections.

413.311 PA UCC Act 45 Fee
Per Permit fee forwarded to PA (linked to Revenue Line Item 362.450).

Planning and Zoning

414.310 Professional Services
Professional services related to borough zoning and sign ordinances; zoning permit
reviews; enforcement; any other zoning or planning related items as needed.

Solid Waste Collection and Disposal

DUBLIN BOROUGH
2019 FINAL BUDGET

427.365 Solid Waste Collection
Cost of solid waste collection per borough trash collection contract. Current contract is with Waste Management.

Snow & Ice Removal

432.450 Snow Removal – Contractors
Expense for plowing by outside contractors. Contractor is hired by an advertised bid process.

Traffic Signals & Signs

433.220 Operating Supplies
2019 includes purchase of generator to be installed at Main/Elephant/Maple

Sidewalks, Curbs and Crosswalks

435.220 Operating Supplies
Repair and replacement, materials and maintenance related to borough owned sidewalks, curbs and crosswalks. 2019 Project includes replacement of curb at entrance to Well #3 located at Meadow Circle.

435.450 Contracted Services
Contracted services for Borough owned sidewalks, curbs and crosswalks. 2019 Project includes replacement of curb at Well #3 located at Meadow Circle.

Highway Maintenance & Repairs

438.200 Operating Supplies – Catch Basin Repairs
Repair & replacement, materials and maintenance of borough catch basins.

438.375 Contracted Services – Catch Basin Repairs
Contracted Services for the repair of borough catch basins

Culture - Recreation

454.220 Operating Supplies
Supplies needed for daily operation of maintaining Supplee Park.
2019 includes purchase of rake and other equipment to maintain sport fields

454.360 Utilities
Portion of utilities attributable to Park and Recreation

454.371 Repairs & Maintenance – Land
Maintenance and Repair expenses related to Supplee Park (non-equipment).

DUBLIN BOROUGH
2019 FINAL BUDGET

2019 Purchases include: Mulch and seed

- 454.374 Repairs & Maintenance – Equipment
Maintenance and Repair expenses related to Supplee Park play and maintenance equipment.
- 454.450 Contract Services
Contracted Services for the maintenance of Supplee Park and Town Clock
2019 Purchases Include: (2) Bollards; Annual Clock Maintenance; Fertilizer and Weed Control at Supplee Park; Removal of 18 trees in Dublin Acres
- 454.458 Senior Center Contribution
Contribution to Pennridge Senior Center

Insurance Premiums

- 486.353 Property and Liability Insurance
Property & Liability Insurance premium for Borough (doesn't include Police Department, Water or Sewer).

Interfund Transfers

- 492.020 To Capital Improvement Fund
2019 Includes a \$117,398 transfer to cover ARLE grant expenses until reimbursement is received; \$5,000 transfer to start building up reserve fund for future Supplee park capital expenses.
- 492.040 To Street Improvement Fund
Transfer to cover debt service related to road program.

REVENUE (SEWER FUND)

Interest Earnings

- 341.100 Interest Earnings - Checking
Estimated interest earnings anticipated during the budgeted year.

General Operating Revenue

- 364.120 Sewer Use Charges
Amount charged to sewer customers (\$165/quarter)
- 364.125 Sewer Use Charges – Late Fees
Late Fees collected for late payment of sewer bill
- 364.320 Sewer Lateral Inspection Fees
Fees charged for Sewer Lateral Inspection Permits

DUBLIN BOROUGH
2019 FINAL BUDGET

Reimbursement Revenue

389.250 Medical Insurance Premium
Sewer Employee(s) contribution to medical insurance plan (3%).

Interfund Transfers

492.010 From General Fund

392.011 Fund Balance Adjustment
Adjustment made to balance to correct fund balance.

EXPENDITURES (SEWER FUND)

Administration

401.110 Salaries & Wages
Salary for Sewer Employee(s)

401.183 Overtime
Overtime costs for Sewer Employee(s)

401.210 Office Supplies
Items such as paper towels, bathroom supplies, cleaning supplies, toner, paper etc.

401.229 Food & Beverages
Items such as water, coffee etc.

401.260 Minor Equipment
Replacement parts for equipment (ie. Chainsaws, hose etc.)

401.270 Computer Hardware/Software
IT Support with HPT and Annual software license agreements for Microsoft Office,
Anti-virus software, Web-hosting.

401.310 Legal Services
Legal services not reimbursed through developers' escrow accounts. Expenses are
related to sewer. Examples: Consent Order & Utility Collections

401.311 Auditing Services
Annual audit expense and accounting consulting.

401.316 Uniforms
Uniforms for sewer staff

401.321 Telephone Charges
Sewer telephone and cell phone service and maintenance.

DUBLIN BOROUGH
2019 FINAL BUDGET

- 401.340 Advertising & Printing
Printing of bi-annual newsletter and utility forms. Advertising for sewer projects.
- 401.410 Fines, Penalties & Interest
Any fines, penalties or interest that the Borough might be subject to.
- 401.420 Dues, Meetings and Trainings
Annual expenses for the sewer staff
- 401.450 Contracted Services
Any contracted services needed for sewer

Engineering

- 408-313 General Engineering
Engineering services not reimbursed through developers' escrow accounts.
Expenses are related to sewer projects.
- 408.316 Special Engineering Services
Expenses for third party company to perform testing at sewer plant, and other
required duties.

Sewer Plant Buildings & Ground

- 409.370 Building Maintenance and Repair
Repairs and Maintenance to Sewer Treatment Plant (STP).

Wastewater Collection & Treatment

- 429.220 Operating Supplies
Supplies needed for daily operation of Sewer Treatment Plant (STP)
- 429.230 Motor Fuels
Fuel for STP vehicles and equipment
- 429.360 Utilities
Utilities for STP
- 429.371 Vehicle Maintenance
Maintenance and Repair expenses for sewer plant utility truck.
- 429.372 Repairs & Maintenance – Collection Services
Maintenance and Repair expenses related to the collection services at the STP
- 429.373 Repairs & Maintenance – Operating Equipment
Maintenance and Repair expenses related to operating equipment at STP

DUBLIN BOROUGH
2019 FINAL BUDGET

- 429.450 Contract Services
Contracted Services for STP. Includes PA One Calls
- 429-452 Sludge Removal
Removal of Sludge from STP. Current hauler is McGovern Environmental
- 429.455 Lab Services
Expense related to testing of sewer plant. Testing company is MJ Reider Associates

Debt Interest

- 471.741 General Obligation Bonds
Interest Payment for General Obligation Bonds per Amortization Schedules.

Debt Principal

- 471.740 General Obligation Bonds
Principal Payment for General Obligation Bonds per Amortization Schedule.

Insurance Premiums

- 486.351 Workers Compensation Insurance
Coverage for Sewer Employee(s) for work related injuries
- 486.353 Liability & Property Insurance
Property & Liability Insurance premium for Sewer Facilities and Vehicles

Employee Benefits

- 487.158 Life Insurance
Life Insurance Cost for Sewer Employee(s)
- 487.159 Medical and Dental Insurance
Cost for Sewer Employee(s)
- 487.160 Non-Uniform Pensions
2% of Gross Salary for Sewer Employee(s). Paid by Borough.
- 487.161 Employer Paid Payroll Taxes
Medicare and Social Security

Interfund Operating Transfers

DUBLIN BOROUGH
2019 FINAL BUDGET

492.010 To General Fund
Cover admin expense for sewer administration

492.040 To Sewer Capital
For capital expenses and debt service

REVENUE (WATER FUND)

Interest Earnings

341.100 Interest Earnings - Checking
Estimated interest earnings anticipated during the budgeted year.

General Operating Revenue

378.100 Water Sales
\$3.70 charged per 1,000 gallons used quarterly

378.101 Water Sales – Base Rate
\$25 per quarter

378.140 Water Sales – Late Fee
Late Fees collected on past due water accounts

378.200 Tapping & Connection Fees
Amount charged for each new EDU connection. Fee is \$1,346 per EDU.

Reimbursement Revenue

389.250 Medical Insurance Premium
Water Employee(s) contribution to medical insurance plan (3%).

395-000 Miscellaneous Revenue
Revenue collected during the year from grants, insurance claims etc.

EXPENDITURES (WATER FUND)

Administration

401.110 Salaries & Wages
Salary for Water Employee(s)

401.183 Overtime
Overtime costs for Water Employee(s)

DUBLIN BOROUGH
2019 FINAL BUDGET

- 401.210 Office Supplies
Items such as paper towels, bathroom supplies, cleaning supplies, toner, paper etc.
- 401.260 Minor Equipment
For well buildings (i.e. Paint and hardware)
- 401.270 Computer Hardware/Software
Annual Software charge for utility software
- 401.310 Legal Services
Legal services not reimbursed through developers' escrow accounts. Expenses are related to sewer. Examples: Consent Order & Utility Collections
- 401.311 Auditing Services
Annual audit expense and accounting consulting.
- 401.316 Uniforms
Uniforms for water staff
- 401.321 Telephone Charges
Telephone charges for well properties
- 401.340 Advertising & Printing
Printing of bi-annual newsletter and utility forms. Advertising for sewer projects.
- 401.420 Dues, Meetings and Trainings
Annual expenses for the water department. Includes chapter 302 reporting and annual fees for Delaware Valley River Basin Commission, annual PADEP fee
- 401.450 Contracted Services
Any contracted services needed for water

Engineering

- 408-313 General Engineering
Engineering services not reimbursed through developers' escrow accounts. Expenses are related to water projects.
- 408.316 Special Engineering Services
Expenses for third party company to perform testing at wells, and other required duties.

Water Facilities Buildings & Ground

DUBLIN BOROUGH
2019 FINAL BUDGET

409.370 Building Maintenance and Repair
Repairs and Maintenance to Wells

Water Supply & Treatment

449.220 Operating Supplies
Supplies needed for daily operation of water system

449.260 Minor Equipment
For repairs to water system and wells.

449.360 Utilities
Utilities for wells

449.370 Repairs & Maintenance – Distribution System
Maintenance and repairs to the water system

449.371 Vehicle Maintenance
Maintenance and Repair expenses for water utility truck

449.374 Repairs & Maintenance – Pump Equipment
Maintenance and Repair expenses related to the pump equipment in the wells

449.450 Contract Services
Contracted Services related to water system

449-455 Lab Services
Expense related to testing of water system. Company used: MJ Reider Associates

Insurance Premiums

486.351 Workers Compensation Insurance
Coverage for Water Employee(s) for work related injuries

486.353 Liability & Property Insurance
Property & Liability Insurance premium for Water Facilities and Vehicles

Employee Benefits

487.158 Life Insurance
Life Insurance Cost for Water Employee(s)

487.159 Medical and Dental Insurance
Cost for Water Employee(s)

487.160 Non-Uniform Pensions
2% of Gross Salary for Water Employee(s). Paid by Borough.

DUBLIN BOROUGH
2019 FINAL BUDGET

487.161 Employer Paid Payroll Taxes
Medicare and Social Security

Interfund Operating Transfers

492.010 To General Fund
Cover admin expense for water administration

REVENUE (HIGHWAY AID FUND)

Interest Earnings

341.100 Interest Earnings - Checking
Estimated interest earnings anticipated during the budgeted year.

State Shared Revenue

350.100 Liquid Fuels Tax
Funds received from the State

Miscellaneous Revenue

392.019 Transfer from Street Improvement Fund
Reimbursement for expenditures that should have been charged to S.I. Fund

392.080 Transfer from Sewer Fund
Reimbursement for expenditures that should have been charged to S.F.

EXPENDITURES (HIGHWAY AID FUND)

Administrative Expenses

405.200 Check Order Fees
Cost of Checks for Highway Aid Fund

Highway Maintenance & Repairs

438.370 Repairs & Maintenance
Cost of repairs and maintenance to borough roads

438.450 Contracted Services
Services Contracted for repairs and maintenance to borough roads

Traffic Signals & Signs

DUBLIN BOROUGH
2019 FINAL BUDGET

- 433.360 Utilities
Cost for utilities to traffic signals in Borough
- 433.375 Contracted Services
Cost for contracted services to maintain and repair traffic signals & signs.
Armor & Sons performs maintenance to traffic signals

Street Lighting

- 434.360 Utilities
Cost for utilities to street lights throughout the Borough
- 434.450 Contracted Services
Cost for maintenance and repairs to street lights
Armor & Sons performs maintenance to street lights

Interfund Transfers

- 492.100 To General Fund
Funds transferred to General Fund to offset cost of snow removal

REVENUE (COMMUNITY DAY FUND)

Interest Earnings

- 341.100 Interest Earnings
Estimated interest earnings anticipated during the budgeted year.

Culture – Recreation Revenue

- 367.100 Community Day Sponsors
Sponsors / donations for Dublin Day
- 367.400 Community Day Exhibitors
Revenue from exhibitor fee for Dublin Day

Interfund Transfers

- 392.010 From General Fund

EXPENDITURES (COMMUNITY DAY FUND)

DUBLIN BOROUGH
2019 FINAL BUDGET

Culture – Recreation

- 457.220 Operating Supplies
- 457.215 Awards, Certificates & Plaques
For the service award that is presented at Dublin Day
- 457.221 Community Policing Supplies
Items utilized by the Police Department for Dublin Day, Pizza with a cop, coffee with a cop, Halloween and the Holiday Gathering
- 457.300 Other Services & Charges
- 457.340 Advertising & Printing
For advertising of Dublin Day, includes signs, banners and advertising
- 457.450 Contracted Services
For Dublin Day: Porta Potties, bounce houses, music, etc.

REVENUE (GENERAL CAPITAL FUND)

Interest Earnings

- 341.100 Interest Earnings
Estimated interest earnings anticipated during the budgeted year.

Local Government Grants

- 357.250 ARLE Grant
100% reimbursement funding for pedestrian signal upgrades to Traffic Signals at Elephant/Maple/Main and Dublin Shopping Center/Main Street.
- 357.301 CDBG Grant – Main Street Crosswalks
Funds received from County Grant for installation of crosswalks along Main Street and Maple Avenue.

Interfund Transfers

- 392.010 From General Fund
\$117,398 transferred into GFC to cover cost of ARLE grant projected until reimbursement funds are received from grant program. \$5,000 transferred into GFC to start building reserve balance for Supplee Park Improvements.

EXPENDITURES (GENERAL CAPITAL FUND)

DUBLIN BOROUGH
2019 FINAL BUDGET

Capital Projects

- 438.371 ARLE Grant
Upgrades to Pedestrian crossings at Main/Maple/Elephant and Dublin Shopping Center/Main Traffic Signals
- 438.374 Dublin Borough Park Improvements
Capital Improvements to Supplee Park. No projects budgeted for 2019
- 438.375 Dublin Borough Hall Improvements
Major improvements to Borough Hall.
2019 Project consists of maintenance/repairs to exterior of building.
- 439.374 Revitalization & Visioning Plan (RVP)
Projects related to the RVP. Project for 2019 includes creation of historic district.
- 438.377 CBDG Grant-Main Street Crosswalks
Crosswalk project completed in 2017

Capital Equipment

- 439.371 New Vehicle (Police)
No new vehicles budgeted for 2019
- 439.375 Park Equipment
No purchases budgeted for 2019

Interfund Transfers

- 392.010 To General Fund
Reimbursement from Borrowing from GF to cover ARLE Project cost until reimbursement funds from ARLE grant were received.

Debt Principal

- 471.000 General Obligation Bond Principal (Radios)
Principal portion due per amortization schedule

Debt Interest

- 472.000 General Obligation Interest (Radios)
Interest portion due per amortization schedule

REVENUE (SEWER CAPITAL FUND)

DUBLIN BOROUGH
2019 FINAL BUDGET

Interest Earnings

341.100 Interest Earnings
Estimated interest earnings anticipated during the budgeted year.

Local Government Grants

380.420 DCED Small Water & Sewer Grant
\$95,893 Reimbursement grant for Kern Drive Interceptor Relining Project

Proceeds of Long-Term Debt

393-100 G.O. Bond Proceeds
Projected revenue from proposed borrowing for sewer capital projects

Interfund Transfers

392.010 From Sewer Fund
Annual Transfer from SF Operating to Capital

EXPENDITURES (SEWER CAPITAL FUND)

Capital Projects

438.371 I/I Investigation
Video inspections of sewer lines in Borough

438.372 Abandon Lateral at 105 Forest Drive

438.373 Dublin Acres Preventative Maintenance
Can include root treatment of sewer lines

438.374 Kern Drive Interceptor Relining Project
Relining of Kern Drive Interceptor, 85% funded by DCED Grant.

438.375 Sewer I/I Rehabilitation
Rehabilitation required of sewer lines as indicated through investigation

438.383 Twin Oaks – Hard Piped Bypass Pump Connection
Connect the backup pump permanently

438.386 STP – Influent Equalization Lagoon Diffuser
Repair/replacement of Lagoon Liner at STP

438.387 Kern Drive Interceptor Extension
Cost to install new sewer line and eliminate twin oaks pump station. Requires

DUBLIN BOROUGH
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obtaining easements from two property owners in Bedminster township

438.393 Public Works Vehicle Replacement
Replaced Utility Truck in 2018

438.394 HVAC System (Sewer Plant)
Replaced HVAC System at STP in 2018

Debt Interest

471.741 General Obligation Bonds
Interest payments from proposed borrowing for sewer capital projects

Debt Principal

471.740 General Obligation Bonds
Projected principal payments from proposed borrowing for sewer capital projects

Bond Issuance Cost

475.000 Bond Issuance Cost
Costs associated with borrowing

REVENUE (WATER CAPITAL FUND)

Interest Earnings

341.100 Interest Earnings
Estimated interest earnings anticipated during the budgeted year.

Proceeds of Long-Term Debt

393-100 G.O. Bond Proceeds
Revenue from proposed borrowing for sewer capital projects

EXPENDITURES (WATER CAPITAL FUND)

Capital Projects

448.371 Well 1 Emergency Generator Installation
To be completed in 2018

448.374 Well 2 Pump Replacement
To be completed in 2018

448.375 HVAC System (Sewer Plant)

DUBLIN BOROUGH
2019 FINAL BUDGET

Replaced HVAC System at STP in 2018

448.376 Inspect Elevated Water Storage Tank
Inspection of water storage tank to indicate when repair is required.

448.380 Public Works Vehicle Replacement
Replaced Utility Truck in 2018

448.381 Well 1 Electrical / Control System Upgrades

Debt Interest

471.741 General Obligation Bonds
Interest payments from proposed borrowing for water capital projects

Debt Principal

471.740 General Obligation Bonds
Projected principal payments from proposed borrowing for water capital projects

Bond Issuance Cost

475.000 Bond Issuance Cost
Costs associated with borrowing

REVENUE (STREET IMPROVEMENT FUND)

Real Estate Property Tax

301.100 Real Estate Taxes – Current Year (1.5 mills)
Generated by multiplying the millage rate for each use by the projected 2019 assessed valuation of taxable real estate in the Borough, divided by 1,000. Each "mill" generates approximately \$18,746.12. Millage is separated into dedicated funds for use in specific categories.

301.400 RE Taxes – Delinquent Tax Claims
Estimated collections of taxes and interest for real estate taxes of 2016 and prior years, collected on our behalf by Bucks County.

Interest Earnings

341.100 Interest Earnings
Estimated interest earnings anticipated during the budgeted year.

Miscellaneous Revenue

DUBLIN BOROUGH
2019 FINAL BUDGET

380.410 Reimbursements
Reimbursements from other funds for street improvement costs

Interfund Transfers

392.010 From General Fund
Collected in GF for Street Improvements (3.75 mils)

Proceeds of Long-Term Debt

393-100 G.O. Bond Proceeds
Revenue from proposed borrowing for sewer capital projects

EXPENDITURES (STREET IMPROVEMENT FUND)

Engineering Services

408.313 Borough Engineer
Expenses related to capital road improvement projects.

Tax Collection

403.161 FICA/Medicare – Tax
Employer’s portion of FICA/Medicare for elected tax collector.

403.114 Salary – Elected Tax Collector
Salary set by Borough Resolution 00-06 at 5% of all real estate taxes collected.

Highway Maintenance & Repairs

438.370 Repairs & Maintenance
Materials for repairs and maintenance to borough roads.

438.450 Contracted Services
Services contracted for road maintenance and repairs.

Debt Interest

471.741 General Obligation Bonds
Interest payments from proposed borrowing for water capital projects

Debt Principal

471.740 General Obligation Bonds
Projected principal payments from proposed borrowing for water capital projects

Bond Issuance Cost

DUBLIN BOROUGH
2019 FINAL BUDGET

475.000 Bond Issuance Cost
Costs associated with borrowing

Capital Roadway Projects

489.000 Capital Roadway Projects
Cost for 2019 Road Program Paving Project.
Roads included: Meadow Lane, Meadow Circle, Mill Street, Parkside Drive,
Rickert's Road/West (Hilltown Section)

489.200 Crack Seal Project
To perform crack seal at curb line and on borough roads.