



Borough of Dublin

2023 Budget

Preliminary Budget Adopted on November 13, 2022

Advertised on November 18, 2022

Final Budget Adopted on December 12, 2022

LETTER OF TRANSMITTAL

PRESENTED: Preliminary Budget - November 28, 2022
Final Budget – December 12, 2022

TO: Dublin Borough Council

INTRODUCTION

The proposed 2023 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 2023 Budget consists of nine (9) 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 nine (9) 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 of 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) recommends that 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 2023 fund balance reserves for all funds are represented on page 1.

The 2023 Budget format includes separate operating funds for General, Sewer, Water, Highway Aid and Community Events. By detailing these services in separate funds, the true costs for these government functions are more easily identified. This provides 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 Improvement 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. 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 2023 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, road maintenance, park maintenance and water / sewer services.

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 systems, buildings and equipment.

The 2023 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 which is dedicated to debt service incurred from the Borough's borrowing in 2019.

The Sewer Capital Fund provides appropriations for improvements as required by the PADEP Consent Order & Agreement. In 2018, the Borough executed another five (5) year extension to the Consent Order & Agreement with the PADEP. As a result, ongoing I/I projects are incorporated into the 2023 Budget. Improvements are proposed to make repairs to the Above Ground Steel Tanks, Tertiary Filter System Removal, Kern Drive Interceptor Extension and preventative maintenance. A total of \$1,039,214 (including bond debt) is proposed in 2023 to be paid out of this fund. Detailed line items are on pages 19, 20 & 23.

The Water Capital Fund provides appropriations for improvements to the Public Water System. In 2023, there are no projects budgeted. A total of \$69,601 (including bond debt) is proposed in 2023 to be paid out of this fund. These items are detailed on pages 21 & 23.

The General Capital Fund appropriations include funding for repairs and improvements to the interior of Borough Hall and police body cameras / tasers. Funding has also been allocated to the following grants:

Community Development Block Grant (Middle Road Sidewalk Project), Growing Greener and Green Light Go (Signal Upgrades). A total of \$561,650 is proposed to be paid out of this fund in 2023. Detailed line items are on pages 17, 18 & 23.

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 2023 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 does not include an increase in Property Taxes

The proposed 2023 Budget proposes the property taxes to remain at 21.25 mills for the General Fund and Street Improvement Fund. As of 08/31/2022 the Assessment value for Dublin Borough was \$20,509. The 2023 Assessment is not yet available.

A homeowner 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 \$328,144; 3.75 mills are designated for street improvement debt service and equals approximately \$76,909; and the remaining 1.5 mills are allocated to the Street Improvement Fund and generate approximately \$30,764 in revenue annually.

BUDGET OVERVIEW

The Borough arranges its functions in the budget among nine (9) 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, the Highway Aid Fund revenue may only be used to support the cost of projects that are approved under the PA State Liquid Fuels Department. These expenses include snow removal, streetlight and traffic light maintenance and repairs.

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 1.5% earned income tax and shares this tax revenue with the Pennridge School District (Borough gets 0.5% and PSD gets 1.0%). Earned income taxes will generate approximately \$310,000 in 2023, representing 23.67% of total revenues in the General Fund. Real estate taxes represent another 30.19% of total revenue at \$395,351. The proposed General Fund real estate tax rate is 19.75 with 3.75 mills dedicated to the debt service incurred by the Borough from their 2019 borrowing.

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% of the tax proceeds, and the Pennridge School District and Borough share the remaining 1% equally.

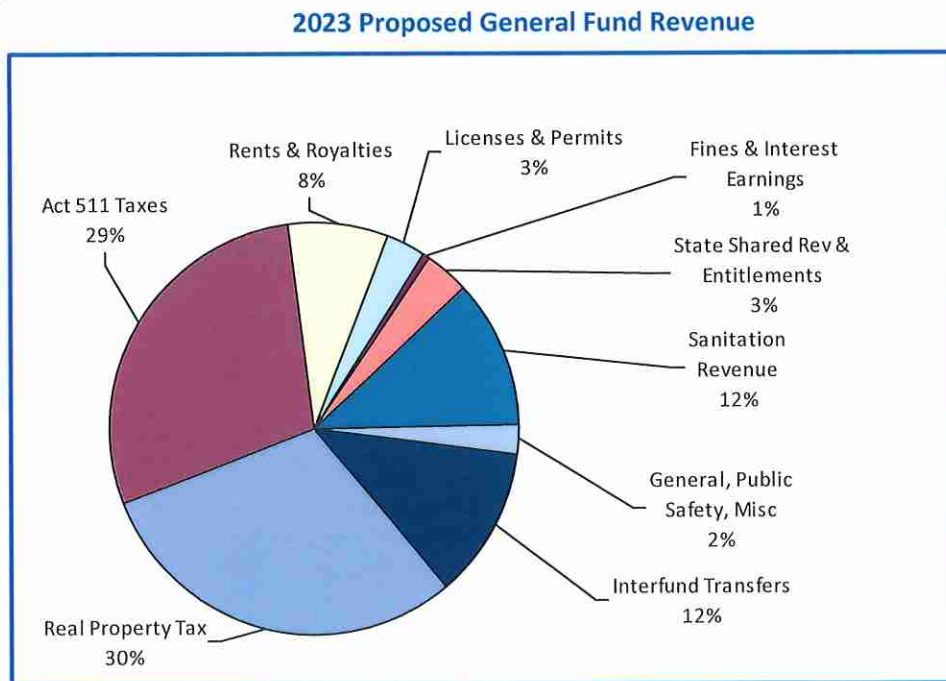
Other significant sources of revenue in the General Fund include cable television franchise fees (\$35,000), rents and royalties (\$103,000) and pension system state aid (\$31,000).

The budget reflects revenue in the amount of \$11,500 for per capita taxes. In 2023 the per capita tax collection will be collected by Keystone Collections Group at \$0.25 per bill.

The 2023 budget does not include an increase in solid waste (trash) collection fees. The 2023 annual fee per household for trash and recycling will remain at \$314.80.

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. Total estimated General Fund revenue for 2023 is \$1,309,531.

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

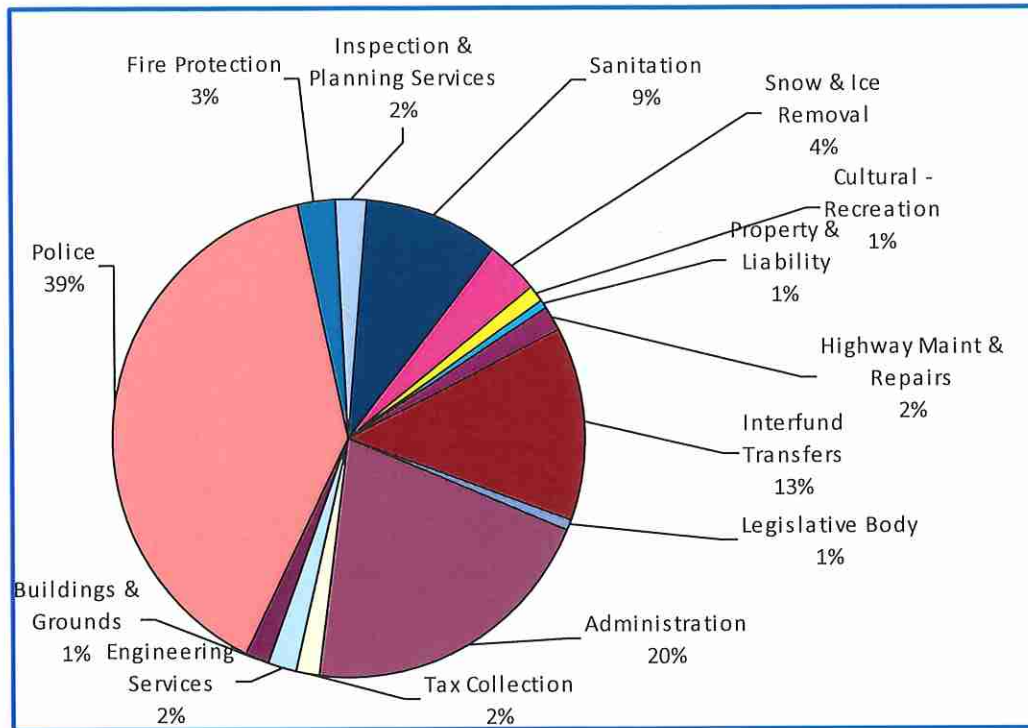


Projected General Fund expenditures in 2022 total \$1,559,923 or \$92,873 over budget. Total expenditures include the transfer of \$70,298 to the Street Improvement Fund for roadway improvements, and a transfer to the General Capital Fund of \$243,974. The fund balance on December 31, 2022 will remain at approximately \$951,105, approximately \$139,674 more than the prior year.

Proposed General Fund appropriations, before inter-fund transfers, in 2023 total \$1,209,868. There is an interfund transfer of \$70,298 to the Street Improvement Fund budget for 2023 to offset the debt service incurred in 2019; and an interfund transfer of \$109,653 to the General Fund Capital to cover current and future capital fund expenses.

The following chart shows proposed 2023 appropriations in the General Fund for the operation of Borough government:

2023 Proposed General Fund Expenditures



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 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 annual fee is \$660.00 per equivalent dwelling unit (EDU) and there are currently 1,015 EDU's.

The Borough executed another five (5) year Consent Order & Agreement (CO&A) with PADEP. 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 2023 proposed Sewer Fund Budget includes an interfund transfer of \$253,773 to the Sewer Capital Fund for various projects, as well as \$70,000 transfer to the General Fund to offset administrative expenses associated with the sewer fee collections and project supervision.

After operational expenditures of \$491,943 and interfund transfers of \$323,773, the projected ending balance of the Sewer Operating Fund for 2023 will be \$288,929.

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 (PUE).

The base rate fee for each unit of water established in 2013 continues to provide \$85,000 annually. The gallon usage fee in 2023 will remain at \$4.65 per 1,000 gallons of water. Total revenue collection from these fees is projected to be \$185,000 in 2023.

The 2023 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, and an interfund transfer of \$65,701 to the Water Capital Fund for various projects.

After operational expenditures of \$200,267 and interfund transfers, the proposed ending balance for 2023 is \$170,531.

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 2023, the Borough anticipates receiving \$51,049 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 reconstruction. The Commonwealth audits the fund annually.

The 2023 proposed Highway Aid budget includes an interfund transfer of \$26,000 to the General Fund to reduce the burden on the General Fund for snow and ice removal. After operational expenditures of \$25,349 and interfund transfers, the proposed ending balance for 2022 is \$16,231.

Community Events Fund

The Borough maintains a Community Events Fund which tracks revenue and expenditures for Community Day and the Holiday Gathering. All expenses are covered through sponsorships and donations. This fund earmarks approximately \$10,600 in revenues generated from sponsorships and donations.

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 2022, the Borough was awarded a Community Block Grant award from Bucks County to perform a project along Middle Road allowing for the installation of crosswalks and sidewalks to increase access to the Borough's Supplee Park.

The General Capital fund proposes \$35,000 for interior upgrades to the police department and Borough Hall.

Proposed expenditures in the 2023 General Capital Budget total \$567,649, leaving a projected year end fund balance of \$217,597.

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. This fund also covers debt service from the 2019 borrowing.

Capital projects for 2023 include the removal of the tertiary filter system, continued I/I rehabilitation, the repainting of above ground steel tanks and a replacement of the generator muffler.

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$820,073. The proposed expenditures in 2023 equal \$1,039,214, and the proposed ending balance for 2023 is \$0.

Water Capital Fund

The purpose of this fund is to provide for long range planning, purchases and improvements related to the Borough's water system. There are no projects proposed in 2023.

Total proposed expenditures are \$69,601 for debt service from the 2019 borrowing. Projected year-end balance is \$813,924.

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 Street Improvement Fund total millage will remain at 1.5 mills. An interfund transfer from the General Fund will be \$70,298 to offset the debt service associated with the 2019 borrowing as well as maintaining funds for ongoing street repairs and maintenance.

Expenditures for 2023 include \$78,294 for debt service. After revenues from real estate tax and interfund transfers, total revenues are proposed at \$103,481. The proposed expenditures in 2023 equal \$93,450, and the proposed ending balance for 2023 is \$178,159.

2022-2026 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 23 provides a summary snapshot of the capital projects proposed in the 2023 capital budgets. Page 24 - 25 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 2023 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.

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 2023 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,

A handwritten signature in black ink, appearing to read 'Colleen M. Pursell', written in a cursive style.

Colleen M. Pursell
Borough Manager

DUBLIN BOROUGH
2023 BUDGET
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**DUBLIN BOROUGH
2023 BUDGET**

OPERATING AND CAPITAL FUNDS SUMMARY

<u>OPERATING FUNDS</u>	Cash Balance 01/01/2023	2023 Revenue	2023 Expenses	Cash Balance 12/31/2023
General Fund	951,105	1,309,531	1,389,819	870,817
Sewer Fund	408,619	696,026	815,716	288,929
Water Fund	218,273	278,226	325,968	170,531
Highway Aid Fund	16,231	51,349	51,349	16,231
Community Day Fund	5,260	10,600	10,600	5,260
<i>TOTAL OPERATING</i>	\$ 1,599,488	\$ 2,345,733	\$ 2,593,452	\$ 1,351,769

<u>CAPITAL IMPROVEMENT FUNDS</u>	Cash Balance 01/01/2023	2023 Revenue	2023 Expenses	Cash Balance 12/31/2023
General Fund Capital	217,596	567,650	567,649	217,597
Sewer Fund Capital	219,141	820,073	1,039,214	(0)
Water Fund Capital	813,924	69,601	69,601	813,924
Street Improvement Fund	168,128	103,481	93,450	178,159
<i>TOTAL CAPITAL</i>	\$ 1,418,789	\$ 1,560,805	\$ 1,769,914	\$ 1,209,679

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND SUMMARY - REVENUE**

REVENUE	2020	2021	2022	2022	2022	2023
	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET
CURRENT REVENUE:						
301 - REAL PROPERTY TAX	362,187	373,569	387,016	387,016	381,382	395,351
310 - ACT 511 TAXES	343,716	415,233	536,252	536,252	383,400	379,000
321 - LICENSES & PERMITS	43,184	43,935	40,666	40,666	43,000	38,000
331 - FINES	5,019	8,862	5,221	5,605	5,000	5,000
341 - INTEREST	1,957	2,297	9,068	9,500	1,500	5,000
342 - RENTS & ROYALTIES	104,502	104,752	93,579	101,275	101,275	103,000
351 - FED CAPITAL & OPERATING GRANT	-	1,478	-	-	-	-
352 - AMERICAN RESCUE PLAN ACT	-	111,630	112,336	112,336	111,630	-
355 - STATE SHARED REVENUE & ENTITLEMENTS	45,021	43,852	45,269	45,375	42,700	44,900
357 - LOCAL GOVERNMENT GRANTS	-	2,690	3,029	3,029	2,500	-
361 - GENERAL GOVERNMENT	37,604	20,427	27,186	15,598	25,200	6,900
362 - PUBLIC SAFETY	20,027	96,497	114,230	114,799	72,250	19,925
364 - SANITATION	146,144	149,446	143,491	150,960	151,116	154,500
367 - CULTURE & RECREATION	443	1,650	1,825	1,825	1,000	1,000
380 - MISCELLANEOUS	221	358	740	740	-	-
387 - PRIVATE CONTRIBUTIONS	1,500	250	250	250	250	250
389 - REIMBURSEMENTS	5,932	559	8,398	8,499	653	705
391 - SALE OF FIXED ASSETS	1,532	-	-	2,000	-	-
392 - INTERFUND TRANSFERS	160,000	160,000	160,000	160,000	160,000	156,000
395 - REFUND OF PRIOR YEAR EXPENSES	3,660	8,396	3,872	3,872	-	-
TOTAL CURRENT REVENUE	\$ 1,282,649	\$ 1,545,884	\$ 1,692,426	\$ 1,699,596	\$ 1,482,856	\$ 1,309,531

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND SUMMARY - EXPENDITURES**

EXPENDITURES	2020	2021	2022	2022	2022	2023
	ACTUAL	ACTUAL	YTD 10/21	Y.E. EST.	BUDGET	BUDGET
<i>CURRENT EXPENDITURES:</i>						
400 - LEGISLATIVE BODY	12,784	9,265	7,431	10,543	9,995	10,495
401 - ADMINISTRATION	214,278	255,798	248,518	295,813	284,162	288,285
403 - TAX COLLECTION	17,204	20,332	23,272	23,363	20,628	22,602
408 - ENGINEERING SERVICES	19,157	24,306	24,684	26,200	30,000	28,000
409 - BUILDING & GROUNDS	15,803	13,959	14,628	20,381	27,750	20,500
410 - PUBLIC SAFETY (POLICE)	469,602	459,830	428,169	548,576	522,577	549,366
411 - FIRE PROTECTION	32,618	48,252	23,067	52,642	50,930	34,404
412 - AMBULANCE CONTRIBUTION	-	5,000	-	5,000	6,855	1,500
413 - INSPECTION SERVICES	6,261	10,941	11,340	15,311	15,250	12,250
414 - PLANNING & ZONING	16,001	10,520	11,299	16,500	15,000	15,300
427 - SOLID WASTE COLLECTION & DISPOSAL	122,670	122,790	128,771	128,771	126,054	130,000
432 - SNOW & ICE REMOVAL	15,980	67,735	31,118	50,000	50,000	50,000
433 - TRAFFIC SIGNALS & SIGNS	3,550	1,403	230	2,000	4,000	4,000
434 - STREET LIGHTS	110	1,492	-	-	-	-
435 - SIDEWALKS, CURBS & CROSSWALKS	4,850	1,330	-	2,000	2,000	2,000
438 - HIGHWAY MAINTENANCE & REPAIRS	19,138	15,445	16,815	19,500	19,500	19,500
454 - CULTURE - RECREATION	15,342	12,151	10,854	22,450	20,450	13,950
486 - INSURANCE PREMIUMS	5,545	5,440	6,601	6,601	6,601	7,716
487 - EMPLOYEE BENEFITS	(294)	-	-	-	-	-
492 - INTERFUND TRANSFERS	130,298	130,298	255,298	314,272	255,298	179,951
TOTAL CURRENT EXPENDITURES	1,120,897	1,216,287	1,242,095	1,559,923	1,467,050	1,389,819

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET	SCH
REVENUES								
301 REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (16 mils)	284,012	289,866	310,205	310,205	303,702	315,018	
301-101	RE Taxes - Current Yr (3.75 mils)	66,566	67,937	72,704	72,704	71,180	73,833	
301-200	Real Estate Taxes - Prior Year	3,305	6,010	-	-	2,500	2,500	
301-400	RE Taxes - Delinquent Tax Claims	8,304	9,755	4,107	4,107	4,000	4,000	
TOTAL 301 REAL PROPERTY TAX		\$ 362,187	\$ 373,569	\$ 387,016	\$ 387,016	\$ 381,382	\$ 395,351	
310 ACT 511 TAXES								
310-000	Per Capita Taxes	11,569	12,499	11,719	11,719	11,500	11,500	
310-100	Real Estate Transfer Taxes	35,470	88,220	202,219	202,219	75,000	40,000	
310-210	Earned Income Taxes	280,646	296,860	304,105	304,105	280,000	310,000	
310-400	Local Services Taxes	16,032	17,655	18,208	18,208	16,900	17,500	
TOTAL 310 ACT 511 TAXES		\$ 343,716	\$ 415,233	\$ 536,252	\$ 536,252	\$ 383,400	\$ 379,000	
321 LICENSES AND PERMITS								
321-610	Peddling and Soliciting Permits	-	12	42	42	-	-	
321-800	Cable Television Franchise Fees	38,381	36,864	35,119	35,119	40,000	35,000	
321-830	Moving Permits	3,990	4,410	5,005	5,005	2,500	2,500	
321-840	Sign Permits	813	2,650	500	500	500	500	
321 TOTAL LICENSES AND PERMITS		\$ 43,184	\$ 43,935	\$ 40,666	\$ 40,666	\$ 43,000	\$ 38,000	
FINES								
331-100	Court Fines	1,309	2,063	2,105	2,105	1,500	1,500	
331-110	Vehicle Code Violations	3,710	6,799	3,116	3,500	3,500	3,500	
TOTAL 331 FINES		\$ 5,019	\$ 8,862	\$ 5,221	\$ 5,605	\$ 5,000	\$ 5,000	
341 INTEREST EARNINGS								
341-100	Interest - Checking	1,957	2,297	9,068	9,500	1,500	5,000	
TOTAL 341 INTEREST		\$ 1,957	\$ 2,297	\$ 9,068	\$ 9,500	\$ 1,500	\$ 5,000	
342 RENTS & ROYALTIES								
342-300	Tower Rentals	104,502	104,752	93,579	101,275	101,275	103,000	
TOTAL 342 RENTS & ROYALTIES		\$ 104,502	\$ 104,752	\$ 93,579	\$ 101,275	\$ 101,275	\$ 103,000	
351 FED CAPITAL & OPERATING GRANT								
351-100	COPS Grant	-	1,478	-	-	-	-	
TOTAL 351 FED CAPITAL & OPERATING GRANTS		\$ -	\$ 1,478	\$ -	\$ -	\$ -	\$ -	
352 FEDERAL SHARED REVENUE & ENTITLEMENTS								
352-530	American Rescue Plan Act	-	111,630	112,336	112,336	111,630	-	
TOTAL 352 FEDERAL SHARED REVENUE & ENTITLEMENTS		\$ -	\$ 111,630	\$ 112,336	\$ 112,336	\$ 111,630	\$ -	
355 STATE SHARED REVENUE & ENTITLEMENTS								
355-050	Pension System State Aid	31,106	31,549	30,513	30,513	31,000	31,000	
355-100	Public Utility Realty Tax	737	731	794	700	-	700	
355-400	Alcoholic Beverage Licenses	200	200	-	200	200	200	
355-900	Foreign Fire Insurance Tax	12,978	11,373	13,962	13,962	11,500	13,000	
TOTAL 355 STATE SHARED REVENUE & ENTITLEMENTS		\$ 45,021	\$ 43,852	\$ 45,269	\$ 45,375	\$ 42,700	\$ 44,900	
357 LOCAL GOVERNMENT GRANTS								
357-100	ARLE Grant Reimbursements (GFC)	-	-	-	-	-	-	
357-400	Recycling Performance Grant	-	2,690	3,029	3,029	2,500	-	
TOTAL 357 LOCAL GOVERNMENT GRANTS		\$ -	\$ 2,690	\$ 3,029	\$ 3,029	\$ 2,500	\$ -	
361 GENERAL GOVERNMENT								
361-000	General Government - Other	-	-	-	-	-	-	
361-200	Certification Fees- Utilities	1,373	1,663	1,780	1,780	1,000	1,200	
361-250	Sketch Fees	-	-	1,050	1,050	-	-	
361-300	Sub Div/Land Development	-	-	-	-	-	-	
361-310	Admin Fees - Escrows	22,023	12,307	6,288	6,500	2,500	5,000	
361-315	Impact Fees	-	-	-	-	21,000	-	
361-320	Sewer Lateral Inspections	-	-	-	-	-	-	

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND**

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
361-330	Stormwater Management Permit	150	450	-	-	200	200	
361-340	Zoning Hearing Board Fees	-	1,250	4,500	4,500	-	-	
361-341	Conditional Use Hearing Fee	-	4,500	1,500	1,500	-	-	
361-350	Professional Services Reimbursement	14,058	257	12,050	250	500	500	
361-550	Copies/RTK Requests	-	-	18	18	-	-	
TOTAL 361 GENERAL GOVERNMENT		\$ 37,604	\$ 20,427	\$ 27,186	\$ 15,598	\$ 25,200	\$ 6,900	
362 PUBLIC SAFETY								
362-110	Police and Accident Reports	435	345	405	405	500	375	
362-120	DUI Task Force Reimbursement	840	154	164	164	-	-	
362-125	Overtime Reimbursement	2,554	358	1,360	1,360	-	-	
362-410	Zoning Permits	3,655	2,575	1,994	2,500	2,500	2,500	
362-415	Building Permits	10,581	88,446	100,938	101,000	65,000	15,000	
362-420	PA UCC State Fee (\$4.50)	167	414	311	311	250	250	
362-430	Plumbing Permits	175	105	-	-	-	-	
362-450	Use & Occupancy Permits	1,620	4,100	9,059	9,059	4,000	1,800	
TOTAL 362 PUBLIC SAFETY		\$ 20,027	\$ 96,497	\$ 114,230	\$ 114,799	\$ 72,250	\$ 19,925	
364 SANITATION								
364-300	Solid Waste Collection	144,529	146,943	141,722	149,060	149,060	152,000	
364-310	Waste Collection - Late Fees	1,615	2,504	1,769	1,900	2,056	2,500	
364-000	Sanitation Revenue - Other	-	-	-	-	-	-	
TOTAL 364 SANITATION		\$ 146,144	\$ 149,446	\$ 143,491	\$ 150,960	\$ 151,116	\$ 154,500	
367 CULTURE - RECREATION								
367-100	Park Reservations	400	1,650	1,825	1,825	1,000	1,000	
367-500	Town Clock (Bricks)	-	-	-	-	-	-	
367-600	Discount Ticket Revenue	43	-	-	-	-	-	
TOTAL 367 CULTURE - RECREATION		\$ 443	\$ 1,650	\$ 1,825	\$ 1,825	\$ 1,000	\$ 1,000	
380 MISCELLANEOUS								
380-100	Miscellaneous Revenue	-	-	504	504	-	-	
380-200	Rebates and Refunds	221	358	236	236	-	-	
TOTAL 380 MISCELLANEOUS		\$ 221	\$ 358	\$ 740	\$ 740	\$ -	\$ -	
387 PRIVATE CONTRIBUTIONS								
387-000	Contribution to Police Dept.	1,500	250	250	250	250	250	
TOTAL 387 PRIVATE CONTRIBUTIONS		\$ 1,500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	
389 REIMBURSEMENTS								
389-250	Medical Insurance Reimbursement	1,188	559	552	653	653	705	A
389-251	DVWCT Dividends	4,744	-	2,411	2,411	-	-	
389-252	DVPLT Dividends	-	-	5,435	5,435	-	-	
389-253	Traffic Study Reimbursement	-	-	-	-	-	-	
TOTAL 389 REIMBURSEMENTS		\$ 5,932	\$ 559	\$ 8,398	\$ 8,499	\$ 653	\$ 705	
391 SALE OF FIXED ASSETS								
391-100	Sale of Surplus Property	1,532	-	-	2,000	-	-	
TOTAL 391 SALE OF FIXED ASSETS		\$ 1,532	\$ -	\$ -	\$ 2,000	\$ -	\$ -	
392 INTERFUND TRANSFERS								
392-100	Transfer from General Fund Reserve	-	-	-	-	-	-	
392-200	From Water Fund	60,000	60,000	60,000	60,000	60,000	60,000	
392-300	From Sewer Fund	70,000	70,000	70,000	70,000	70,000	70,000	
392-400	From Highway Aid Fund	30,000	30,000	30,000	30,000	30,000	26,000	
392-500	From Community Events	-	-	-	-	-	-	
392-600	Transfer from Town Clock Fund	-	-	-	-	-	-	
TOTAL 392 INTERFUND TRANSFERS		\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 156,000	
395 REFUND OF PRIOR YEAR EXPENDITURE								
395-000	Refund of Prior Year Expenditure	3,660	8,396	3,872	3,872	-	-	
TOTAL 395 REFUND OF PRIOR YEAR EXPENDITURE		\$ 3,660	\$ 8,396	\$ 3,872	\$ 3,872	\$ -	\$ -	
TOTAL GENERAL FUND REVENUE		\$ 1,282,649	\$ 1,545,884	\$ 1,692,426	\$ 1,699,596	\$ 1,482,856	\$ 1,309,531	

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET	SCH
EXPENDITURES								
400 LEGISLATIVE BODY								
400-110	Salaries and Wages	9,460	8,040	5,930	8,820	8,820	8,820	
400-161	SS/Medicare	724	615	454	675	675	675	
400-241	General Government Supplies	1,722	103	-	-	-	-	
400-420	Dues, Meetings & Training	878	507	1,048	1,048	500	1,000	
TOTAL 400 LEGISLATIVE BODY		\$ 12,784	\$ 9,265	\$ 7,431	\$ 10,543	\$ 9,995	\$ 10,495	
401 ADMINISTRATION								
401-121	Salaries and Wages - Manager	71,923	87,550	91,966	105,812	91,052	91,800	
401-130	Salaries and Wages - Staff	55,581	64,836	59,754	69,096	69,096	71,854	
401-153	Disability Insurance - Long Term	944	2,898	2,039	2,600	2,600	2,600	
401-154	Disability Insurance - Short Term	422	955	702	800	800	1,000	
401-158	Life Insurance	724	804	948	948	800	1,000	
401-159	Medical & Dental Insurance	10,353	5,526	7,846	13,976	13,976	11,405	A
401-160	Borough Pension Contribution	2,426	5,845	4,578	5,845	5,845	6,742	
401-161	SS/Medicare	9,748	11,642	11,593	13,380	12,251	12,520	
401-162	Unemployment Compensation	-	-	-	-	-	-	
401-183	Overtime	304	-	-	-	-	-	
401-210	Office Supplies	3,374	1,926	2,910	3,500	3,500	3,500	
401-215	Awards, Certificates & Plaques	592	-	-	-	-	-	
401-229	Food & Beverages	717	474	1,530	1,600	1,000	1,200	
401-260	Minor Equipment	84	247	73	200	2,500	2,500	
401-270	Computer Hardware/Software	7,500	5,952	7,618	9,000	9,000	7,500	
401-300	Bank Service Charge	10	130	197	197	-	75	
401-310	Legal Services	18,237	23,250	34,393	40,000	35,000	40,000	
401-311	Auditing Services	3,421	3,585	4,155	4,155	4,000	4,200	
401-321	Telephone Charges	4,482	3,491	3,979	5,000	5,000	5,000	
401-325	Postage	2,900	2,726	1,767	2,500	4,000	3,500	
401-330	Transportation / Mileage	-	-	-	-	-	-	
401-331	Miscellaneous Expense	233	210	653	801	300	300	
401-335	ARPA Payments Employees	-	21,450	-	-	-	-	
401-340	Advertising & Printing	1,453	1,924	1,150	2,500	2,500	2,500	
401-351	Workers Compensation Insurance	145	14	59	137	137	90	B
401-355	Employee Bonds	1,761	-	871	871	1,300	1,000	
401-420	Dues, Meetings & Training	665	1,652	1,368	1,500	4,000	4,000	
401-450	Contracted Services	12,899	7,314	6,976	10,000	10,000	10,000	
401-451	Contracted Services - Codification	1,195	1,195	1,195	1,195	2,500	2,500	
401-452	Contracted Services - Web Site	2,186	200	200	200	3,000	1,500	
TOTAL 401 ADMINISTRATION		\$ 214,278	\$ 255,798	\$ 248,518	\$ 295,813	\$ 284,162	\$ 288,285	
403 TAX COLLECTION								
403-114	Salaries & Wages	15,516	18,204	20,365	20,365	18,744	20,253	
403-161	SS/Medicare	1,283	1,387	1,558	1,558	1,434	1,549	
403-210	Office Supplies	251	174	209	300	300	300	
403-316	Commission (LST & Per Capita)	-	-	-	-	-	-	
403-420	Dues, Meetings & Training	154	568	1,140	1,140	150	500	
TOTAL 403 TAX COLLECTION		\$ 17,204	\$ 20,332	\$ 23,272	\$ 23,363	\$ 20,628	\$ 22,602	
408 ENGINEERING SERVICES								
408-313	General Engineering	15,769	18,802	22,917	25,000	20,000	20,000	
408-316	Special Engineering	3,388	5,504	450	1,200	10,000	8,000	
408-317	MS4 Stormwater Engineering	-	-	1,317	-	-	-	
TOTAL 408 ENGINEERING SERVICES		\$ 19,157	\$ 24,306	\$ 24,684	\$ 26,200	\$ 30,000	\$ 28,000	
409 BUILDINGS & GROUNDS								
409-220	Operating Supplies	857	375	539	1,000	1,000	1,000	
409-260	Minor Equipment	-	343	265	450	6,250	1,000	

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET	SCH
409-360	Utilities	4,420	5,239	4,781	7,000	7,000	7,000	
409-370	Repairs & Maintenance	2,169	2,094	1,642	2,931	3,500	3,500	
409-450	Contracted Services	8,357	5,908	7,400	9,000	10,000	8,000	
TOTAL 409 BUILDINGS & GROUNDS		\$ 15,803	\$ 13,959	\$ 14,628	\$ 20,381	\$ 27,750	\$ 20,500	
410 PUBLIC SAFETY (POLICE)								
410-121	Salary & Wages - Chief	100,487	103,119	87,632	103,771	103,272	106,370	
410-122	Salary & Wages - Sergeant	71,518	59,804	63,642	75,713	75,212	78,973	
410-123	Salary & Wages - PT	82,650	94,131	84,565	112,841	112,841	124,967	
410-124	Salary & Wages - Admin	21,120	37,676	22,454	30,082	30,082	25,047	
410-153	Disability Insurance - Long Term	3,580	3,905	3,254	3,905	3,905	4,200	
410-154	Disability Insurance - Short Term	1,650	1,800	1,500	1,800	1,800	2,000	
410-155	Borough Pension Contribution	-	-	-	-	-	-	
410-158	Life Insurance	2,988	2,868	2,988	3,000	3,000	3,000	
410-159	Medical & Dental Insurance	22,063	11,053	17,725	20,257	20,257	24,473	A
410-160	Uniform Pension (MMO)	31,106	24,730	30,513	30,513	25,000	31,000	
410-161	SS/Medicare	21,623	23,135	19,717	24,664	24,588	25,655	
410-162	Unemployment Compensation	-	-	-	-	-	-	
410-176	Holiday Pay	6,622	7,261	-	7,551	7,551	7,842	
410-183	Overtime	1,081	716	-	1,500	1,500	1,500	
410-210	Office Supplies	1,795	630	1,165	2,000	2,000	2,000	
410-220	Operating Supplies	3,282	1,085	1,056	2,500	2,500	2,500	
410-229	Food & Beverages	98	117	-	250	250	250	
410-231	Vehicle Fuel	7,544	7,881	10,579	12,000	10,000	13,000	
410-260	Minor Equipment	9,147	5,486	4,371	8,000	8,000	8,000	
410-270	Computer Hardware/Software	8,770	18,139	12,663	13,000	10,500	12,000	
410-300	Other Services & Charges	-	178	113	500	500	500	
410-301	Police Property & Liability Ins.	15,139	13,988	16,973	16,973	16,973	19,841	C
410-302	PD Bldg. Improvements & Maint.	1,248	-	-	3,500	3,500	-	
410-310	Police - Legal	1,190	125	-	1,000	1,000	1,000	
410-316	Uniforms	7,649	6,115	957	8,000	8,000	6,500	
410-317	Boot Allowance	384	100	-	800	800	800	
410-321	Telephone & Internet	6,231	6,221	6,138	6,500	6,500	7,000	
410-351	Workers Compensation Insurance	10,196	935	9,909	9,909	9,046	5,948	B
410-370	Repairs & Maintenance	-	1,023	108	108	-	-	
410-371	Police Vehicle Maintenance	2,478	5,789	6,435	21,560	8,000	8,000	
410-420	Dues, Subscripents & Memberships	7,178	8,464	7,931	9,000	9,000	9,000	
410-450	Contracted Services	765	160	-	1,000	1,000	1,000	
410-451	Contracted Services Accreditation	18,212	11,129	13,380	13,380	13,000	14,000	
410-460	Meetings & Training	1,810	2,066	2,401	3,000	3,000	3,000	
TOTAL 410 PUBLIC SAFETY (POLICE)		\$ 469,602	\$ 459,830	\$ 428,169	\$ 548,576	\$ 522,577	\$ 549,366	
411 FIRE PROTECTION								
411-300	Fire Property & Liability Ins.	7,041	6,061	7,355	7,355	7,355	8,598	C
411-350	Workers Comp Insurance - Fire Co.	10,350	10,118	1,000	11,075	11,075	11,306	
411-500	Fire Relief Association (Act 205)	12,978	11,373	13,962	13,962	11,500	13,000	
411-501	Public Safety Contributions	750	19,200	750	18,750	19,500	-	
411-502	Act 172	1,500	1,500	-	1,500	1,500	1,500	
TOTAL 411 FIRE PROTECTION		\$ 32,618	\$ 48,252	\$ 23,067	\$ 52,642	\$ 50,930	\$ 34,404	
412 AMBULANCE								
412-100	Ambulance Contribution	-	5,000	-	5,000	6,855	1,500	
TOTAL 412 AMBULANCE CONTRIBUTION		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 6,855	\$ 1,500	
413 INSPECTION SERVICES								
413-310	Professional Services	6,031	10,540	11,029	15,000	15,000	12,000	
413-311	PA UCC Act 45 Fee	230	401	311	311	250	250	
413 INSPECTION SERVICES		\$ 6,261	\$ 10,941	\$ 11,340	\$ 15,311	\$ 15,250	\$ 12,250	

**DUBLIN BOROUGH
2023 BUDGET
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET	SCH
414 PLANNING & ZONING								
414-310	Professional Services	16,001	10,520	10,382	15,000	15,000	15,000	
414-340	Planning & Zoning Advertising	-	-	917	1,500		300	
TOTAL 414 PLANNING & ZONING		\$ 16,001	\$ 10,520	\$ 11,299	\$ 16,500	\$ 15,000	\$ 15,300	
427 SOLID WASTE COLLECTION & DISPOSAL								
427-365	Solid Waste Collection	122,670	122,790	128,771	128,771	126,054	130,000	
TOTAL 427 SOLID WASTE COLLECTION & DISPOSAL		\$ 122,670	\$ 122,790	\$ 128,771	\$ 128,771	\$ 126,054	\$ 130,000	
432 SNOW & ICE REMOVAL								
432-450	Contracted Services	15,980	67,735	31,118	50,000	50,000	50,000	
TOTAL 432 SNOW & ICE REMOVAL		\$ 15,980	\$ 67,735	\$ 31,118	\$ 50,000	\$ 50,000	\$ 50,000	
433 TRAFFIC SIGNALS & SIGNS								
433-220	Operating Supplies	3,550	60	230	2,000	2,000	2,000	
433-450	Contracted Services	-	1,343	-	2,000	2,000	2,000	
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ 3,550	\$ 1,403	\$ 230	\$ 2,000	\$ 4,000	\$ 4,000	
434 STREET LIGHTS								
434-220	Operating Supplies (Hwy Aid)	-	695	-	-	-	-	
434-450	Contracted Services (Hwy Aid)	110	796	-	-	-	-	
TOTAL 434 STREET LIGHTS		\$ 110	\$ 1,492	\$ -	\$ -	\$ -	\$ -	
435 SIDEWALKS, CURBS & CROSSWALKS								
435-220	Operating Supplies	-	330	-	-	-	-	
435-450	Contracted Services	4,850	1,000	-	2,000	2,000	2,000	
TOTAL 435 SIDEWALKS, CURBS & CROSSWALKS		\$ 4,850	\$ 1,330	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
438 HIGHWAY MAINTENANCE & REPAIRS								
438-220	Operating Supplies	771	419	369	1,000	1,000	1,000	
438-375	Contracted Services	18,367	15,026	16,446	18,500	18,500	18,500	
438-610	Capital Construction	-	-	-	-	-	-	
TOTAL 438 HIGHWAY MAINTENANCE & REPAIRS		\$ 19,138	\$ 15,445	\$ 16,815	\$ 19,500	\$ 19,500	\$ 19,500	
454 CULTURE - RECREATION								
454-220	Operating Supplies	1,522	1,054	-	1,000	1,000	1,000	
454-360	Utilities	563	523	426	950	950	950	
454-371	Repair & Maintenance - Land	1,797	1,757	4,239	4,500	2,500	2,500	
454-374	Repair & Maintenance - Equipment	470	25	-	500	500	500	
454-450	Contracted Services	10,490	3,292	6,188	15,000	15,000	8,500	
454-458	Senior Center Contribution	500	5,500	-	500	500	500	
454-600	Discount Ticket Expenses	-	-	-	-	-	-	
TOTAL 454 CULTURE - RECREATION		\$ 15,342	\$ 12,151	\$ 10,854	\$ 22,450	\$ 20,450	\$ 13,950	
486 INSURANCE PREMIUMS								
486-353	Property and Liability Insurance	5,545	5,440	6,601	6,601	6,601	7,716	C
486-354	Law Enforcement Liab.Deductible	-	-	-	-	-	-	
TOTAL 486 INSURANCE PREMIUMS		\$ 5,545	\$ 5,440	\$ 6,601	\$ 6,601	\$ 6,601	\$ 7,716	
487 EMPLOYEE BENEFITS								
487-154	Short Term Disability	(294)	-	-	-	-	-	
487-161	SS/Medicare	-	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		\$ (294)	\$ -	\$ -	\$ -	\$ -	\$ -	
492 INTERFUND TRANSFERS								
492-020	To Capital Improvement Fund	60,000	60,000	175,000	233,974	175,000	109,653	
492-020	To Capital Fund - Park Improv.	-	-	10,000	10,000	10,000	-	
492-040	To Street Improvement Fund	70,298	70,298	70,298	70,298	70,298	70,298	
TOTAL 492 INTERFUND TRANSFERS		\$ 130,298	\$ 130,298	\$ 255,298	\$ 314,272	\$ 255,298	\$ 179,951	
TOTAL GENERAL FUND EXPENDITURES		\$ 1,120,897	\$ 1,216,287	\$ 1,242,095	\$ 1,559,923	\$ 1,467,050	\$ 1,389,819	
NET INCOME		161,751	329,597	450,330	139,674	15,806	(80,288)	
	GF Cash Balance 1/1	315,059	481,258	811,431	811,431	811,431	951,105	
	GF Cash Balance 12/31	481,258	811,431		951,105	827,237	870,817	

**DUBLIN BOROUGH
2023 BUDGET
SEWER FUND**

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	1,589	1,077	3,963	4,200	1,000	3,300	
TOTAL 341 INTEREST EARNINGS		\$ 1,589	\$ 1,077	\$ 3,963	\$ 4,200	\$ 1,000	\$ 3,300	
364 GENERAL OPERATING REVENUE								
364-110	Tapping & Connection Fees	-	84,980	274,660	274,660	168,340	1,500	
364-120	Sewer Use Charges	659,451	662,291	591,096	661,980	661,980	685,000	
364-125	Sewer Use Charges - Late Fees	5,158	7,056	4,340	3,960	3,500	5,000	
364-320	Sewer Lateral Inspection Fees	1,050	1,725	1,350	1,275	1,000	1,000	
364-325	Certification Fees	-	-	-	-	-	-	
364-900	Other Operating Revenue	-	-	-	-	-	-	
TOTAL 364 GENERAL OPERATING REVENUE		\$ 665,659	\$ 756,052	\$ 871,446	\$ 941,875	\$ 834,820	\$ 692,500	
389 REIMBURSEMENTS								
389-250	Medical Insurance Premium	382	200	170	210	210	226	A
TOTAL 389 MEDICAL INSURANCE PREMIUM		\$ 382	\$ 200	\$ 170	\$ 210	\$ 210	\$ 226	
391 PROCEEDS OF GENERAL FIXED ASSET								
391-100	Sale of Asset	4,300	-	-	-	-	-	
TOTAL 391 PROCEEDS OF GENERAL FIXED ASSET		\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -	
392 INTERFUND TRANSFERS								
392-010	From General Fund	-	-	-	-	-	-	
392-000	Interfund Operating Transfer	-	-	-	-	-	-	
TOTAL 392 INTERFUND TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
395 MISCELLANEOUS								
395-100	Miscellaneous Income	-	-	-	-	-	-	
TOTAL 395 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL SEWER FUND REVENUE		\$ 671,930	\$ 757,329	\$ 875,579	\$ 946,285	\$ 836,030	\$ 696,026	

**DUBLIN BOROUGH
2023 BUDGET
SEWER FUND**

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES								
401 ADMINISTRATION								
401-110	Salaries & Wages	54,821	57,564	48,770	57,637	57,647	60,519	
401-183	Overtime	14,429	14,131	12,075	14,589	15,288	17,021	
401-210	Office Supplies	628	579	238	600	600	600	
401-229	Food & Beverages	82	30	25	300	300	250	
401-260	Minor Equipment	621	937	705	2,000	2,000	2,000	
401-270	Computer Hardware/Software	2,355	528	2,307	2,115	1,000	1,000	
401-300	Other Services & Charges	-	-	753	648	100	400	
401-310	Legal Services	4,125	4,145	3,782	10,000	10,000	8,000	
401-311	Auditing Services	3,418	3,585	4,155	4,155	3,500	3,675	
401-316	Uniforms	328	356	328	500	500	500	
401-321	Telephone Monthly Charges	4,003	3,933	4,225	4,200	4,200	4,361	
401-340	Advertising/Printing	357	730	1,424	1,424	1,000	1,000	
401-420	Dues, Meetings & Training	500	2,430	1,100	5,000	5,000	1,000	
401-450	Contracted Services	498	688	332	1,000	1,000	1,000	
TOTAL 401 ADMINISTRATION		\$ 86,165	\$ 89,635	\$ 80,217	\$ 104,168	\$ 102,135	\$ 101,326	
408 ENGINEERING SERVICES								
408-313	General Engineering	30,156	20,313	24,423	30,000	30,000	30,000	
408-316	Special Engineering	27,808	22,898	16,903	30,000	30,000	31,000	
TOTAL 408 ENGINEERING SERVICES		\$ 57,965	\$ 43,211	\$ 41,327	\$ 60,000	\$ 60,000	\$ 61,000	
409 BUILDINGS & GROUNDS								
409-370	Repairs & Maintenance	1,704	2,091	21,181	30,000	30,000	32,611	
TOTAL 409 BUILDINGS & GROUNDS		\$ 1,704	\$ 2,091	\$ 21,181	\$ 30,000	\$ 30,000	\$ 32,611	
429 WASTEWATER COLLECTION & TREATMENT								
429-220	Operating Supplies	24,130	19,832	18,950	30,000	30,000	38,000	
429-230	Vehicle Fuel	3,943	4,594	8,769	8,261	7,000	9,500	
429-260	Minor Equipment	1,574	1,199	3,664	3,664	2,500	3,500	
429-360	Utilities	44,555	41,435	36,439	60,000	60,000	60,000	
429-371	Vehicle Maintenance	1,694	131	374	1,000	1,000	1,000	
429-372	R&M - Collection Services	2,658	8,188	15,473	20,000	20,000	20,000	
429-373	R&M - Operating Equipment	4,119	11,310	36,697	36,292	25,000	46,000	
429-450	Contracted Services	1,818	1,376	-	1,500	1,500	7,500	
429-452	Sludge Removal	31,486	32,109	27,120	35,000	35,000	35,000	
429-455	Lab Services	10,152	10,034	9,290	12,000	12,000	12,000	
TOTAL 429 COLLECTION & TREATMENT		\$ 126,130	\$ 130,208	\$ 156,777	\$ 207,717	\$ 194,000	\$ 232,500	
471 DEBT PRINCIPAL & INTEREST								
471-740	General Obligation Bonds - Principal	83,167	83,961	76,838	84,136	84,136	25,237	D
471-741	General Obligation Bonds - Interest	11,035	8,056	4,732	6,247	6,247	3,258	D
475.000	Bond Issuance Cost	-	-	-	-	-	-	
TOTAL 471 DEBT PRINCIPAL & INTEREST		\$ 94,202	\$ 92,017	\$ 81,570	\$ 90,383	\$ 90,383	\$ 28,495	
486 INSURANCE PREMIUMS								
486-351	Workers Compensation Insurance	2,126	234	2,568	2,568	2,262	1,487	B
486-353	Liability & Property Insurance	8,401	7,693	9,335	9,335	9,335	10,912	C
TOTAL 486 INSURANCE PREMIUMS		\$ 10,527	\$ 7,927	\$ 11,903	\$ 11,903	\$ 11,597	\$ 12,399	
487 EMPLOYEE BENEFITS								
487-153	Long Term Disability	1,514	1,298	1,082	1,300	1,300	1,300	
487-154	Short Term Disability	847	726	605	725	725	725	
487-158	Life Insurance	1,036	996	996	996	996	1,000	
487-159	Medical & Dental Insurance	10,719	5,526	7,832	9,378	9,378	11,405	A
487-160	Non-Uniform Pension	1,360	3,226	2,369	3,282	3,282	3,250	
487-161	SS/Medicare	5,268	5,469	4,641	5,580	5,580	5,932	
487-162	Unemployment Compensation	-	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		\$ 20,745	\$ 17,242	\$ 17,524	\$ 21,261	\$ 21,261	\$ 23,612	

DUBLIN BOROUGH
2023 BUDGET
SEWER FUND

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
INTERFUND TRANSFERS								
492-010	To General Fund	70,000	70,000	70,000	70,000	70,000	70,000	
492-040	To Sewer Capital Fund	239,980	239,980	239,980	239,980	239,980	253,773	
492-000	Interfund Operating Transfer	-	1,025	-	-	-	-	
TOTAL 492 INTERFUND TRANSFERS		\$ 309,980	\$ 311,005	\$ 309,980	\$ 309,980	\$ 309,980	\$ 323,773	
TOTAL SEWER FUND EXPENDITURES		\$ 707,418	\$ 693,335	\$ 720,479	\$ 835,412	\$ 819,356	\$ 815,716	
NET INCOME		(35,488)	63,994	155,101	110,873	16,674	(119,689)	
	SF Cash Balance 1/1	268,903	233,752	297,746	297,746	297,746	408,619	
	SF Cash Balance 12/31	233,752	297,746		408,619	314,420	288,929	

**DUBLIN BOROUGH
2023 BUDGET
WATER FUND**

ACCOUNT		2020	2021	2022		2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	919	509	2,437	3,000	500	1,500	
TOTAL 341 INTEREST		\$ 919	\$ 509	\$ 2,437	\$ 3,000	\$ 500	\$ 1,500	
GENERAL GOVERNMENT								
361-320	Engineering Reimbursements	150	-	-	-	-	-	
TOTAL 361 GENERAL GOVERNMENT		\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	
378 GENERAL OPERATING REVENUE								
378-100	Water Sales	143,172	136,192	157,583	175,000	175,000	185,000	
378-101	Water - Base Rate	79,956	80,918	71,685	79,650	79,650	85,000	
378-130	Water Sales - Hilltown	-	-	-	-	-	-	
378-140	Water Sales - Late Fees	1,694	1,518	1,360	1,500	1,500	1,500	
378-200	Tapping & Conn.Fees/Meter Sales	1,346	50,096	112,344	112,344	89,741	5,000	
378-325	Certification Fees	-	-	-	-	-	-	
378-800	Meter Sales	235	11,435	19,937	19,937	-	-	A
TOTAL 378 GENERAL OPERATING REVENUE		\$ 226,403	\$ 280,158	\$ 362,910	\$ 388,431	\$ 345,891	\$ 276,500	
REIMBURSEMENTS								
389-250	Medical Insurance Premium	382	200	170	210	210	226	
TOTAL 389 REIMBURSEMENTS		\$ 382	\$ 200	\$ 170	\$ 210	\$ 210	\$ 226	
392 INTERFUND TRANSFERS								
392-010	From General Fund	-	-	-	-	-	-	
392-060	Transfer from Water Capital Fund	-	-	-	-	-	-	
TOTAL 392 INTERFUND TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	A
395 MISCELLANEOUS								
395-000	Miscellaneous Revenue	-	-	-	-	-	-	
TOTAL 395 REIMBURSEMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL WATER FUND REVENUE		\$ 227,854	\$ 280,868	\$ 365,517	\$ 391,641	\$ 346,601	\$ 278,226	

**DUBLIN BOROUGH
2023 BUDGET
WATER FUND**

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES								
401 ADMINISTRATION								
401-110	Salaries & Wages	42,790	43,248	37,464	44,242	44,139	45,903	
401-183	Overtime	6,939	7,558	6,424	7,793	6,963	7,748	
401-210	Office Supplies	63	57	71	150	150	150	
401-260	Minor Equipment	134	225	233	250	250	250	
401-270	Computer Hardware/Software	2,655	853	2,307	2,500	1,300	1,500	
401-300	Other Services & Charges	-	334	527	527	500	500	
401-310	Legal Services	488	349	1,111	1,111	1,000	1,000	
401-311	Auditing Services	3,418	3,585	4,155	4,155	3,500	3,675	
401-316	Uniforms	501	491	460	500	500	500	
401-321	Telephone Monthly Charges	2,071	3,508	3,057	3,200	3,200	3,200	
401-340	Advertising/Printing	535	1,033	649	1,000	1,000	1,000	
401-420	Dues, Meetings & Training	5,209	5,209	5,247	6,000	6,000	5,800	
401-450	Contracted Services	-	332	332	2,000	2,000	1,500	
TOTAL 401 ADMINISTRATION		\$ 64,803	\$ 66,781	\$ 62,036	\$ 73,428	\$ 70,501	\$ 72,726	
408 ENGINEERING SERVICES								
408-313	General Engineering	11,936	5,669	2,387	5,000	15,000	15,000	
408-316	Special Engineering	12,041	9,552	10,845	12,000	19,000	18,000	
TOTAL 408 ENGINEERING SERVICES		\$ 23,977	\$ 15,222	\$ 13,232	\$ 17,000	\$ 34,000	\$ 33,000	
409 BUILDINGS & GROUNDS								
409-370	Repairs & Maintenance	983	1,538	1,789	3,000	3,000	3,000	
TOTAL 409 BUILDINGS & GROUNDS		\$ 983	\$ 1,538	\$ 1,789	\$ 3,000	\$ 3,000	\$ 3,000	
429 WATER SUPPLY & TREATMENT								
449-220	Operating Supplies	2,897	1,751	3,862	3,862	3,000	3,000	
449-240	Water Meters	-	46,451	7,837	7,837	-	-	
449-260	Minor Equipment	849	37	1,217	1,500	1,500	1,500	
429-360	Utilities	18,027	19,255	17,880	24,000	24,000	24,000	
429-370	R&M - Distribution System/Meters	21,397	461	6,664	8,000	8,000	8,000	
429-371	Vehicle Maintenance	861	757	1,690	1,690	1,500	1,500	
429-374	R&M - Pump Equipment	2,262	3,468	263	5,000	5,000	5,000	
429-450	Contracted Services	4,838	25,017	3,895	7,500	7,500	7,500	
429-455	Lab Services	13,062	9,277	3,039	12,000	12,000	12,000	
TOTAL 429 WATER SUPPLY & TREATMENT		\$ 64,193	\$ 106,474	\$ 46,348	\$ 71,389	\$ 62,500	\$ 62,500	C
486 INSURANCE PREMIUMS								
486-351	Workers Compensation Insurance	2,126	234	2,477	2,477	2,262	1,487	B
486-353	Liability & Property Insurance	5,881	5,673	6,883	6,883	6,883	8,046	
TOTAL 486 INSURANCE PREMIUMS		\$ 8,006	\$ 5,907	\$ 9,361	\$ 9,360	\$ 9,145	\$ 9,534	
487 EMPLOYEE BENEFITS								
487-153	Long Term Disability	845	845	705	845	845	845	A
487-154	Short Term Disability	332	332	277	332	332	332	
487-158	Life Insurance	440	480	480	480	480	480	
487-159	Medical & Dental Insurance	10,719	5,526	7,832	9,378	9,378	11,405	
487-160	Non-Uniform Pension	995	2,278	1,707	2,300	2,300	2,342	
487-161	SS/Medicare	3,775	3,871	3,344	3,909	3,909	4,104	
487-162	Unemployment Compensation	-	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		\$ 17,106	\$ 13,333	\$ 14,344	\$ 17,244	\$ 17,244	\$ 19,508	

**DUBLIN BOROUGH
2023 BUDGET
WATER FUND**

ACCOUNT		2020	2021	2022		2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
492 INTERFUND TRANSFERS								
492-010	To General Fund	60,000	60,000	60,000	60,000	60,000	60,000	
492-060	To Water Capital Fund	-	-	89,741	89,741	89,741	65,701	
TOTAL 492 INTERFUND TRANSFERS		\$ 60,000	\$ 60,000	\$ 149,741	\$ 149,741	\$ 149,741	\$ 125,701	
TOTAL WATER FUND EXPENDITURES		\$ 239,069	\$ 269,254	\$ 296,851	\$ 341,162	\$ 346,132	\$ 325,968	
NET INCOME		(11,215)	11,613	68,666	50,479	469	(47,742)	
WF Cash Balance 1/1		168,220	156,349	167,794	167,794	167,794	218,273	
WF Cash Balance 12/31		156,349	167,794		218,273	168,263	170,531	

DUBLIN BOROUGH
2023 BUDGET
HIGHWAY AID FUND

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	94	4	296	346	125	300
TOTAL 341 INTEREST		\$ 94	\$ 4	\$ 296	\$ 346	\$ 125	\$ 300
350 STATE SHARED REVENUE							
350-100	Liquid Fuels Tax	54,656	50,748	50,536	50,536	49,256	51,049
TOTAL 350 STATE SHARED REVENUE		\$ 54,656	\$ 50,748	\$ 50,536	\$ 50,536	\$ 49,256	\$ 51,049
380 MISCELLANEOUS REVENUE							
380-000	Miscellaneous Revenue	-	-	-	-	-	-
TOTAL 380 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HIGHWAY AID REVENUE		\$ 54,750	\$ 50,752	\$ 50,832	\$ 50,882	\$ 49,381	\$ 51,349
EXPENDITURES							
405 ADMINISTRATION							
405-200	Check Order Fees	-	22	-	-	25	-
TOTAL 405 ADMINISTRATION		\$ -	\$ 22	\$ -	\$ -	\$ 25	\$ -
433 TRAFFIC SIGNALS & SIGNS							
433-360	Utilities	248	253	221	300	300	375
433-375	Contracted Services	3,953	-	4,566	5,000	5,000	5,500
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ 4,201	\$ 253	\$ 4,787	\$ 5,300	\$ 5,300	\$ 5,875
434 STREET LIGHTING							
434-360	Utilities	13,028	13,244	11,532	13,500	13,500	13,974
434-450	Contracted Services	4,320	2,618	2,912	3,800	5,000	5,500
TOTAL 434 STREET LIGHTING		\$ 17,349	\$ 15,861	\$ 14,444	\$ 17,300	\$ 18,500	\$ 19,474
438 HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-	-	-	-	-	-
438-450	Contracted Services	-	-	-	-	-	-
TOTAL 438 HIGHWAY MAINTENANCE & REPAIRS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
492-100	To General Fund	30,000	30,000	30,000	30,000	30,000	26,000
TOTAL 492 INTERFUND TRANSFERS		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 26,000
TOTAL HIGHWAY AID EXPENDITURES		\$ 51,550	\$ 46,136	\$ 49,231	\$ 52,600	\$ 53,825	\$ 51,349
NET INCOME		3,200	4,616	1,601	(1,718)	(4,444)	0
HAF Cash Balance 1/1		10,132	13,332	17,949	17,949	17,949	16,231
HAF Cash Balance 12/31		13,332	17,949		16,231	13,505	16,231

**DUBLIN BOROUGH
2023 BUDGET
COMMUNITY EVENTS FUND**

ACCOUNT		2020	2021	2022	2022	2022	2023
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET
REVENUES							
341-100	Interest - Checking	18	16	55	73	20	50
TOTAL 341 INTEREST EARNINGS		\$ 18	\$ 16	\$ 55	\$ 73	\$ 20	\$ 50
COMMUNITY DAY							
367-100	Community Day Sponsors	1,570	-	6,698	6,698	3,500	5,150
367-300	Holiday Gathering			5,050	5,050	-	4,500
367-400	Community Day Exhibitors	-	-	950	950	900	900
TOTAL 367 COMMUNITY DAY		\$ 1,570	\$ -	\$ 12,698	\$ 12,698	\$ 4,400	\$ 10,550
TOTAL COMMUNITY DAY REVENUE		\$ 1,588	\$ 16	\$ 12,752	\$ 12,771	\$ 4,420	\$ 10,600
EXPENDITURES							
457 COMMUNITY DAY							
457-215	Awards, Certificates & Plaques	-	-	584	584	100	100
457-221	Community Policing Supplies	-	-	-	-	1,000	500
457-220	Operating Supplies	-	-	1,180	1,180	200	200
457-229	Food & Beverages	-	-	41	41	-	-
457-300	Other Services & Charges	-	-	-	-	-	-
457-340	Advertising and Printing	-	-	317	317	800	800
457-450	Contracted Services	-	-	4,875	4,875	4,500	4,500
457-500	Holiday Gathering Expenses	-	-	5,050	5,050	-	4,500
TOTAL 457 COMMUNITY DAY EXPENDITURES		\$ -	\$ -	\$ 12,048	\$ 12,048	\$ 6,600	\$ 10,600
NET INCOME		1,588	16	705	723	(2,180)	0
CDF Cash Balance 1/1		2,933	4,521	4,537	4,537	4,537	5,260
CDF Cash Balance 12/31		4,521	4,537		5,260	2,357	5,260

**DUBLIN BOROUGH
2023 BUDGET
GENERAL CAPITAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	716	655	3,707	4,500	450	1,500
TOTAL 341 INTEREST EARNINGS		\$ 716	\$ 655	\$ 3,707	\$ 4,500	\$ 450	\$ 1,500
357 LOCAL GOVERNMENT GRANTS							
357-250	ARLE Grant	80,614	-	-	-	-	-
357-301	CDBG Grant (Crosswalks)	-	-	-	-	120,000	253,000
357-302	Growing Greener Grant	-	-	-	-	-	66,938
357-303	Green Light Go Grant	-	-	-	-	-	136,560
TOTAL 357 LOCAL GOVERNMENT GRANTS		\$ 80,614	\$ -	\$ -	\$ -	\$ 120,000	\$ 456,498
392 INTERFUND TRANSFERS							
392-010	From General Fund	60,000	60,000	185,000	243,974	185,000	109,653
TOTAL 392 INTERFUND TRANSFER		\$ 60,000	\$ 60,000	\$ 185,000	\$ 243,974	\$ 185,000	\$ 109,653
TOTAL GENERAL FUND CAPITAL REVENUE		\$ 141,329	\$ 60,655	\$ 188,707	\$ 248,474	\$ 305,450	\$ 567,650
EXPENDITURES							
405 ADMINISTRATION							
405-315	Bank Check Fees	-	-	-	-	-	-
TOTAL 405 ADMINISTRATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408 ENGINEERING SERVICES							
408-312	Engineering Services	-	320	1,303	-	-	-
TOTAL 408 ENGINEERING SERVICES		\$ -	\$ 320	\$ 1,303	\$ -	\$ -	\$ -
409 BUILDINGS & GROUNDS							
409-600	Building Repairs	-	8,110	-	-	-	-
TOTAL 409 BUILDINGS & GROUNDS		\$ -	\$ 8,110	\$ -	\$ -	\$ -	\$ -
410 PUBLIC SAFETY (POLICE)							
410-260	Police Body Cameras/Tasers	-	-	-	-	-	6,000
TOTAL 410 POLICE (PUBLIC SAFETY)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
433 TRAFFIC SIGNALS & SIGNS							
433-700	Traffic Signals	-	-	-	-	-	-
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
438 CAPITAL PROJECTS							
438-371	ARLE Grant	80,689	126	533	-	-	-
438-373	Green Light Go Grant (Signal Upgrades)	-	-	-	-	-	161,700
438-374	Supplee Park Improvements	-	-	-	-	-	-
438-375	Borough Hall Improvements	2,600	-	13,177	13,177	12,000	30,000
438-375	Front Door Handicap Button	-	-	-	-	-	-
438-375	New Carpet (Admin & Meeting Rm)	-	-	-	-	4,525	-
438-375	New Carpet (Police)	-	-	-	-	3,500	5,000
438-377	CDBG Grant (Crosswalks)	642	528	29,412	120,000	120,000	286,200
438-379	Growing Greener	642	528	-	120,000	-	78,750
TOTAL 438 CAPITAL PROJECTS		\$ 84,573	\$ 1,182	\$ 43,121	\$ 253,177	\$ 140,025	\$ 561,650
439 CAPITAL EQUIPMENT							
439.37	Radio Upgrades - PD	-	-	-	-	-	-
439-371	Vehicle Replacement (Police)	-	-	58,974	-	-	-
439-375	Park Equipment - New Zero Turn	2,495	-	-	-	-	-
TOTAL 439 CAPITAL EQUIPMENT		\$ 2,495	\$ -	\$ 58,974	\$ -	\$ -	\$ -
454 PARKS							
454-600	Parks	-	-	-	-	-	-
TOTAL 454 PARKS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471 DEBT PRINCIPAL							
471-000	General Obligation Principal (Radios)	8,600	7,632	-	-	-	-
471-000	Debt Principal - Other	-	-	-	-	-	-
TOTAL 471 DEBT PRINCIPAL		\$ 8,600	\$ 7,632	\$ -	\$ -	\$ -	\$ -
472 DEBT INTEREST							
472-000	General Obligation Interest (Radios)	223	-	-	-	-	-
472-000	Debt Interest - Other	-	-	-	-	-	-
472-100	General Obligation Interest	-	114	-	-	-	-
TOTAL 472 TOTAL DEBT INTEREST		\$ 223	\$ 114	\$ -	\$ -	\$ -	\$ -

DUBLIN BOROUGH
2023 BUDGET
GENERAL CAPITAL FUND

ACCOUNT		2020	2021	2022	2022	2022	2023
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET
492 INTERFUND TRANSFERS							
492-010	To General Fund	-	-	-	-	-	-
TOTAL 492 INTERFUND TRANSFER		\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 95,892	\$ 17,359	\$ 103,398	\$ 253,177	\$ 140,025	\$ 567,649
NET INCOME		45,438	43,296	85,309	(4,703)	165,425	1
GFC Cash Balance 1/1		144,335	178,154	222,299	222,299	222,299	217,596
GFC Cash Balance 12/31		178,154	222,299		217,596	387,724	217,597

DUBLIN BOROUGH
2023 BUDGET
SEWER CAPITAL FUND

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	2,822	1,666	2,596	2,780	1,200	1,500	
341-200	Interest - Borrowing 2019	16,908	5,538	2,881	3,841	4,500	4,500	
TOTAL 341 INTEREST EARNINGS		\$ 19,730	\$ 7,204	\$ 5,477	\$ 6,621	\$ 5,700	\$ 6,000	
380 MISCELLANEOUS								
380-100	Miscellaneous	-	-	-	-	-	-	
380-420	DCED Small Water & Sewer Grant	-	3,742	-	-	-	-	
TOTAL 380 MISCELLANEOUS		\$ -	\$ 3,742	\$ -	\$ -	\$ -	\$ -	
393 PROCEEDS OF LONG TERM DEBT								
393-100	QNB Borrowing	-	470,873	445,620	445,620	100,000	560,300	
TOTAL 393 PROCEEDS OF LONG TERM DEBT		\$ -	\$ 470,873	\$ 445,620	\$ 445,620	\$ 100,000	\$ 560,300	
392 INTERFUND TRANSFERS								
392-010	From Sewer Fund	239,980	239,980	239,980	239,980	239,980	253,773	
392-100	From Sewer Fund Capital Reserve	-	-	-	-	-	-	
TOTAL 392 INTERFUND TRANSFER		\$ 239,980	\$ 239,980	\$ 239,980	\$ 239,980	\$ 239,980	\$ 253,773	
TOTAL CURRENT REVENUE		\$ 259,710	\$ 721,799	\$ 691,077	\$ 692,221	\$ 345,680	\$ 820,073	

DUBLIN BOROUGH
2023 BUDGET
SEWER CAPITAL FUND

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 10/31	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES								
408 ENGINEERING SERVICES								
408-313	Borough Engineer - Kern Drive		3,917					
TOTAL 408 BOROUGH ENGINEER		\$ -	\$ 3,917	\$ -	\$ -	\$ -	\$ -	
429 CAPITAL PROJECTS								
429-370	Repairs & Rehab - CO&A	-	-	-	-	-	-	
429-373	Emergency Repairs	-	-	-	-	-	-	
TOTAL 219 CAPITAL PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
438 CAPITAL PROJECTS - CO&A								
438-371	I/I Repair	1,114	-	-	-	-	-	
438-373	Dublin Acres Preventative Maint.	-	-	-	-	-	3,800	
438-374	Kern Drive Interceptor Relining	-	-	-	-	-	-	
438-375	Sewer I/I Rehabilitation	81,089	-	16,999	240,000	240,000	250,000	
438-376	Service Lateral Repairs	-	-	-	-	-	-	
TOTAL 438 CAPITAL PROJECTS CO&A		\$ 82,203	\$ -	\$ 16,999	\$ 240,000	\$ 240,000	\$ 253,800	
438 CAPITAL PROJECTS								
438-383	Twin Oaks - Hard Piped Bypass Pump							
438-385	Twin Oaks- Bypass Pumping Connection			2,835	2,835			
438-386	STP-Influent Equalization Lagoon	679,885	550,048	803	803			
438-387	Kern Drive Interceptor Extension (Engineer)	1,883	2,929	4,165	4,165		50,000	
438-388	Repaint Above Grade Steel Treatment Tanks (438.388) STP - Tertiary Filter System Removal (438.377)	-	64	444,817	476,000	476,000	510,300	
TOTAL 438 CAPITAL PROJECTS		\$ 681,768	\$ 553,041	\$ 452,619	\$ 483,803	\$ 476,000	\$ 560,300	
438 CAPITAL EQUIPMENT								
438-393	PW - Zero Turn Mower	2,495	-	-	-	-	-	
438-394	HVAC System (Sewer Plant)	-	-	-	-	-	-	
438-395	Blower Enclosure Replacement (4)	-	28,118	1,016	1,016	65,000	-	
438-396	Muffler WWTP Generator Replacement	-	-	-	-	-	15,000	
TOTAL 438 CAPITAL EQUIPMENT		\$ 2,495	\$ 28,118	\$ 1,016	\$ 1,016	\$ 65,000	\$ 15,000	
439 BANK FEE								
439-370	Bank Fee	-	-	48	-	-	-	
TOTAL 439 BANK FEE		\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	
471 DEBT PRINCIPAL								
471-000	Bond Expense 2019 - Other	-	-	-	-	-	-	
471-740	Bond Debt Principal	-	96,082	-	63,894	63,894	124,153	E
TOTAL 472 DEBT PRINCIPAL		\$ -	\$ 96,082	\$ -	\$ 63,894	\$ 63,894	\$ 124,153	
472 DEBT INTEREST								
472-741	Bond Debt Interest	91,885	87,250	42,073	88,025	88,025	85,961	E
TOTAL 472 DEBT INTEREST		\$ 91,885	\$ 87,250	\$ 42,073	\$ 88,025	\$ 88,025	\$ 85,961	
TOTAL EXPENDITURES		\$ 858,351	\$ 768,407	\$ 512,756	\$ 876,738	\$ 932,919	\$ 1,039,214	
NET INCOME		(598,641)	(46,608)	178,320	(184,517)	(187,249)	(219,141)	
SFC Cash Balance 1/1		575,297	416,415	403,658	403,658	405,658	219,141	
SFC Cash Balance 12/31		416,415	403,658		219,141	(181,581)	(0)	
SFC Cash Funds in Sinking Fund 1/1		2,838,944	2,327,936	1,858,730				
SFC Cash Funds in Sinking Fund 12/31		2,327,936	1,858,730	1,413,110				

DUBLIN BOROUGH
2023 BUDGET
WATER CAPITAL FUND

ACCOUNT		2020	2021	2022	2022	2022	2023	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/14	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	5,398	3,080	4,655	5,728	1,500	3,400	
341-200	Interest - Borrowing 2019	4,688	1,535	799	1,065	500	500	
TOTAL 341 INTEREST EARNINGS		\$ 10,086	\$ 4,615	\$ 5,454	\$ 6,793	\$ 2,000	\$ 3,900	
380 MISCELLANEOUS								
380-000	Miscellaneous	-	-	-	-	-	-	
TOTAL 380 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
393 PROCEEDS OF LONG TERM DEBT								
393-100	QNB Borrowing	-	333,766	4,925	4,925	-	-	
TOTAL 393 PROCEEDS LONG TERM DEBT		\$ -	\$ 333,766	\$ 4,925	\$ 4,925	\$ -	\$ -	
392 INTERFUND TRANSFERS								
392-010	From Water Fund	-	-	89,741	89,741	89,741	65,701	
TOTAL 392 INTERFUND TRANSFERS		\$ -	\$ -	\$ 89,741	\$ 89,741	\$ 89,741	\$ 65,701	
TOTAL CURRENT REVENUE		\$ 10,086	\$ 338,381	\$ 100,120	\$ 101,459	\$ 91,741	\$ 69,601	
EXPENDITURES								
401 ADMINISTRATION								
401-900	Miscellaneous	31	-	-	-	-	-	
TOTAL 401 MISCELLANEOUS		\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	
408 ENGINEERING SERVICES								
408-313	Borough Engineer	-	254	-	-	-	-	
TOTAL 408 ENGINEERING SERVICES		\$ -	\$ 254	\$ -	\$ -	\$ -	\$ -	
438 CAPITAL PROJECTS / EQUIPMENT								
438-370	R & M - Water Main Break	-	-	-	-	-	-	
448-365	Well #3 Auto Transfer Switch	-	-	13,185	13,185	9,773	-	
448-370	Well 5 Rehab Treatment System	-	-	4,959	4,959	-	-	
448-371	Well 1 Emergency Generator	410	-	-	-	-	-	
448-372	Water Distribution System Flush	-	-	-	-	-	-	
448-373	HVAC Replacement (Sewer Plant)	-	15,581	-	-	-	-	
448-374	Well 2 Operational Upgrades	-	-	4,164	20,000	20,000	-	
448-375	Well 3 SCADA Monitoring System	-	-	-	-	-	-	
448-376	Elevated Water Storage Tank	571,574	85,591	4,925	-	-	-	
448-377	Replace Existing Water Meters	-	-	-	-	-	-	
448-380	Public Works - Zero Turn Mower	2,495	-	-	-	-	-	
448-381	Well 1 Electrical/Control System	71,532	-	-	-	-	-	
TOTAL 438 CAPITAL EQUIPMENT		\$ 646,010	\$ 101,172	\$ 27,233	\$ 24,959	\$ 20,000	\$ -	
471 DEBT PRINCIPAL								
471-740	QNB Borrowing	-	26,640	-	48,426	48,426	49,990	F
TOTAL 471 DEBT PRINCIPAL		\$ -	\$ 26,640	\$ -	\$ 48,426	\$ 48,426	\$ 49,990	
DEBT INTEREST								
472-741	QNB Borrowing	24,193	24,192	11,666	21,175	21,175	19,611	F
TOTAL 472 DEBT INTEREST		\$ 24,193	\$ 24,192	\$ 11,666	\$ 21,175	\$ 21,175	\$ 19,611	
475 FISCAL AGENT FEES								
475-000	Bond Issuance Costs	-	-	-	-	-	-	
TOTAL 475 FISCAL AGENT FEES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 670,234	\$ 152,258	\$ 38,898	\$ 94,560	\$ 89,601	\$ 69,601	
NET INCOME		(660,148)	186,123	61,222	6,899	2,140	0	
WFC Cash Balance 1/1		981,350	620,902	807,025	807,025	807,025	813,924	
WFC Cash Balance 12/31		620,902	807,025		813,924	809,165	813,924	
WFC Cash Funds in Sinking Fund 1/1		465,142	131,284	131,284				
WFC Cash Funds in Sinking Fund 12/31		131,284	131,284					

DUBLIN BOROUGH
2023 BUDGET
STREET IMPROVEMENT CAPITAL FUND

ACCOUNT NUMBER	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 YTD 10/31	2022 Y.E. Est.	2022 BUDGET	2023 BUDGET
REVENUES							
301 REAL ESTATE PROPERTY TAX							
301-100	Real Estate Taxes - Current Yr (1.5 mils)	26,626	27,175	28,993	28,993	27,916	29,533
301-200	Real Estate Taxes - Prior Year	251	464	-	-	-	150
301-400	RE Taxes - Delinquent Tax Claims	-	-	-	-	-	-
TOTAL 301 REAL ESTATE PROPERTY TAXES		\$ 26,877	\$ 27,639	\$ 28,993	\$ 28,993	\$ 27,916	\$ 29,683
341 INTEREST EARNINGS							
341-100	Interest - Checking	374	447	1,633	1,800	150	800
341-200	Interest - Borrowing 2019	5,132	1,681	874	1,500	1,500	1,500
TOTAL 341 INTEREST EARNINGS		\$ 5,505	\$ 2,128	\$ 2,507	\$ 3,300	\$ 1,650	\$ 2,300
380 MISCELLANEOUS REVENUE							
380-410	Reimbursements	7,573	3,259	1,098	1,200	1,200	1,200
TOTAL 380 MISCELLANEOUS		\$ 7,573	\$ 3,259	\$ 1,098	\$ 1,200	\$ 1,200	\$ 1,200
392 INTERFUND TRANSFERS							
392-010	From General Fund	70,298	70,298	70,298	70,298	70,298	70,298
TOTAL 392 INTERFUND TRANSFER		\$ 70,298	\$ 70,298	\$ 70,298	\$ 70,298	\$ 70,298	\$ 70,298
393 PROCEEDS OF LONG TERM DEBT							
393-100	QNB Borrowing	-	316,585	-	-	-	-
TOTAL 393 PROCEEDS OF LONG TERM DEBT		\$ -	\$ 316,585	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ 110,254	\$ 419,909	\$ 102,896	\$ 103,791	\$ 101,064	\$ 103,481
EXPENDITURES							
403 TAX COLLECTION							
403-161	Salaries & Wages	1,171	1,370	21	1,378	1,378	1,538
403-114	Employer Paid Payroll Taxes	89	105	2	105	105	118
TOTAL 403 TAX COLLECTION		\$ 1,260	\$ 1,475	\$ 23	\$ 1,483	\$ 1,483	\$ 1,656
408 ENGINEERING SERVICES							
408-313	Borough Engineer	-	-	-	-	-	-
TOTAL 408 ENGINEERING SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
438 HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-	-	-	-	3,500	3,500
438-375	Advertising - Roadway Improvement	494	-	-	-	-	-
438-450	Contracted Services	-	-	612	5,000	5,000	5,000
438-610	Capital Construction	-	-	-	-	-	-
TOTAL HIGHWAY MAINTENANCE & REPAIRS		\$ 494	\$ -	\$ 612	\$ 5,000	\$ 8,500	\$ 8,500
471 DEBT PRINCIPAL							
471-000	QNB Borrowing	-	-	-	-	-	-
471-740	GO Bond Principal	42,812	29,162	-	54,477	54,477	56,237
TOTAL 471 DEBT PRINCIPAL		\$ 42,812	\$ 29,162	\$ -	\$ -	\$ 54,477	\$ 56,237
471 DEBT INTEREST							
471-741	GO Bond Interest	26,698	26,481	12,770	23,817	23,817	22,057
TOTAL 472 DEBT INTEREST		\$ 26,698	\$ 26,481	\$ 12,770	\$ 23,817	\$ 23,817	\$ 22,057
475 FISCAL AGENT FEES							
475-000	Bond Issuance Cost	-	-	-	-	-	-
TOTAL 475 FISCAL AGENT FEES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489 CAPITAL ROADWAY PROJECTS							
489-000	Capital Roadway Projects	515,793	-	-	-	-	-
489-100	Roadway Improvement	5,220	305,781	20,284	20,284	-	-
489-300	Crack Seal Project	5,502	-	-	5,000	5,000	5,000
TOTAL 489 CAPITAL ROADWAY PROJECTS		\$ 526,515	\$ 305,781	\$ 20,284	\$ 25,284	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES		\$ 597,779	\$ 362,899	\$ 33,689	\$ 55,584	\$ 93,277	\$ 93,450
NET INCOME		(487,525)	57,010	69,207	48,207	7,787	10,031
SIF Cash Balance 1/1		41,391	62,911	119,921	119,921	119,921	168,128
SIF Cash Balance 12/31		62,911	119,921	-	168,128	127,708	178,159
SIF Cash Funds in Sinking Fund 1/1		820,303	325,693	9,007	-	-	-
SIF Cash Funds in Sinking Fund 12/31		325,693	9,007	-	-	-	-

**DUBLIN BOROUGH
SUMMARY
2023 CAPITAL PROJECT EXPENDITURES**

EXPENDITURES BY DEBT

.....FUND ALLOCATION.....

	2023	GENERAL	SEWER	WATER	STREET
	BUDGET	FUND	FUND	FUND	IMPROVEMENT
		CAPITAL	CAPITAL	CAPITAL	FUND
GENERAL					
DEPARTMENT					
PUBLIC SAFETY					
Police Body Cameras / Tasers	6,000	6,000	-	-	-
TOTAL PUBLIC SAFETY	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
CAPITAL PROJECTS					
Borough Hall Improvements	30,000	30,000			
New Carpet (Police)	5,000	5,000			
CDBG Grant (Crosswalks)	286,200	286,200			
Growing Greener	78,750	78,750	-	-	-
Green Light Go Grant	161,700	161,700	-	-	-
TOTAL GENERAL	561,650	561,650	-	-	-
TOTAL GENERAL CAPITAL PROJECTS	\$ 567,649	\$ 567,649	\$ -	\$ -	\$ -
SEWER					
Dublin Acres Preventative Maintenance	3,800		3,800		
Sewer I/I Rehabilitation	250,000		250,000		
Kern Drive Interceptor Extension	50,000		50,000		
Repaint Above Ground Steel Tank /					
STP - Tertiary Filter System Removal	510,300		510,300		
Muffler WWTP Generator Replacement	15,000		15,000		
TOTAL SEWER CAPITAL PROJECTS	\$ 829,100	\$ -	\$ 829,100	\$ -	\$ -
WATER					
N/A	-			-	
TOTAL WATER CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS					
Crack Seal Project (Various Projects)	5,000				5,000
TOTAL STREET CAPITAL PROJECTS	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
CAPITAL PROJECTS TOTAL	\$ 1,401,749	\$ 567,649	\$ 829,100	\$ -	\$ 5,000

*Projects only, does not include loans

**DUBLIN BOROUGH
2022-2026 CAPITAL PROJECTS PROGRAM**

	2022 BUDGET	2023 CAPITAL	2024 CAPITAL	2025 CAPITAL	2026 CAPITAL
<u>GENERAL FUND - BOROUGH HALL</u>					
Upgrades to Meeting Room	12,000	10,000	-	-	-
New Carpet - Meeting Room	4,525	-	-	-	-
	\$ 16,525	\$ 10,000	\$ -	\$ -	\$ -
<u>GENERAL FUND - GRANT PROJECTS</u>					
CDBG Grant - Sidewalks (Middle Road)	120,000	286,200	-	-	-
Growing Greener Grant	-	78,750	-	-	-
Green Light Go Grant	-	161,700	-	-	-
	\$ 120,000	\$ 526,650	\$ -	\$ -	\$ -
<u>GENERAL FUND - POLICE DEPARTMENT</u>					
Police Vehicle	-	-	-	-	-
Police Body Cameras / Tasers	-	6,000	6,000	6,000	6,000
New Carpet	3,500	5,000	-	-	-
	\$ 3,500	\$ 11,000	\$ -	\$ -	\$ -
<u>GENERAL FUND - SUPPLEE PARK</u>					
Repave Walking Path/Upgrades	-	-	-	-	-
GENERAL FUND CAPITAL TOTAL	\$ -	\$ 547,650	\$ -	\$ -	\$ -
<u>SEWER</u>					
STP - Tertiary Filter System Removal	125,000	-	-	-	-
Dublin Acres Preventative Maintenance	-	3,800	-	-	-
I/I Investigation (Video Inspections)	-	-	-	-	-
I/I Repair/Rehabilitation Project	240,000	250,000	250,000	264,000	-
Install Supervisory Control & Data (SCADA)	-	-	-	-	-
Kern Drive Interceptor Relining Project	-	-	-	-	-
STP - Blower Enclosure Replacement	65,000	-	-	-	-
Muffler WWTP Generator Replacement	-	15,000	-	-	-
STP - RAS Pump Building	-	-	-	-	-
<u>QNB BORROWING PROJECTS</u>					
Lagoon Liner / Diffuser Replacement	-	-	-	-	-
Kern Drive Interceptor Extension	-	50,000	-	-	-
STP - Repaint Above Grade Steel Tanks (2)	351,000	510,300	-	-	-
STP - Tertiary Filter System Removal	-	-	-	-	-
SEWER FUND CAPITAL TOTAL	\$ 781,000	\$ 829,100	\$ -	\$ -	\$ -
<u>STREETS</u>					
Crack Seal Project (Various Roads)	5,000	5,000	-	-	-
Mill Street Drainage Improvements	-	-	-	-	-
<u>QNB BORROWING PROJECT</u>					
Road Improvement Project	-	-	-	-	-
STREET IMPROVEMENT FUND TOTAL	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
<u>WATER</u>					
Install Supervisory Control & Data (SCADA)	-	-	100,000	10,000	10,000
Well # 3 Transfer Switch	9,773	-	-	-	-
Well # 2 Operational Upgrades	20,000	-	-	-	-
Well # 1 Emergency Generator Install	-	-	-	-	-
<u>QNB BORROWING PROJECT</u>					

**DUBLIN BOROUGH
2022-2026 CAPITAL PROJECTS PROGRAM**

	2022 BUDGET	2023 CAPITAL	2024 CAPITAL	2025 CAPITAL	2026 CAPITAL
Repaint Elevated Water Storage Tank	-	-	-	-	-
WATER FUND CAPITAL TOTAL	\$ 29,773	\$ -			
CAPITAL PROJECTS TOTAL	\$ 955,798	\$ 1,381,750	\$ -	\$ -	\$ -

**SCHEDULE A
2023 RATES
MEDICAL, DENTAL RX**

EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

MEDICAL (PPO \$20/\$40)				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	3	882.59	2,647.76	31,773.12
Couple	1	1,900.58	1,900.58	22,806.96
Family	0	2,550.19	-	-
			\$ 4,548.34	\$ 54,580.08

RX (\$5/\$30/\$60)				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	3	283.34	850.02	10,200.24
Couple	1	610.16	610.16	7,321.92
Family	0	818.72	-	-
			\$ 1,460.18	\$ 17,522.16

DENTAL				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	3	91.16	273.48	3,281.76
Couple	1	148.61	148.61	1,783.32
Family	0	263.50	-	-
			\$ 422.09	\$ 5,065.08

Total Medical, Rx and Dental	\$ 6,430.61	\$ 77,167.32
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2023 Total Medical Insurance Costs**	\$ 77,167.32
2022 Total Medical Insurance Costs**	\$ 71,452.20
+/-	5,715.12
+/-	8.0%

** Before Employee Contribution, Rate Relief, Rate Stabilization Funds & Trust Discounts

**SCHEDULE A
2023 COSTS BY FUND
MEDICAL, DENTAL RX**

GENERAL FUND ADMINISTRATION 401-159

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	1,257.09	1,257.09		15,085.08
	1	\$ 1,257.09	\$ 1,257.09		\$ 15,085.08
<i>Trust Discount (3%):</i>				452.55	
Rate Stabilization Fund:				3,001.40	
Employee Contribution (1.5%):				226.28	
	Total Single:	\$ 2,514.18	\$ 2,514.18	\$ 3,680.23	\$ 11,404.85
Family	0	3,632.41	-		-
	0	\$ 3,632.41	\$ -		\$ -
<i>Trust Discount (3%):</i>				-	
Rate Stabilization Fund:				-	
Employee Contribution (1.5%):				-	
	Total Single:	\$ -	\$ -	\$ -	\$ -
	Total General Fund Admin 401-159:	\$ 3,680.23	\$ 3,680.23	\$ 3,680.23	\$ 11,404.85

GENERAL FUND POLICE 410-159

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Couple	1	2,659.35	2,659.35	-	31,912.20
	1	\$ 2,659.35	\$ 2,659.35		\$ 31,912.20
<i>Trust Discount (3%):</i>				957.37	
Rate Stabilization Fund:				6,002.80	
Employee Contribution (1.5%):				478.68	
	Total Couple	\$ 5,318.70	\$ 5,318.70	\$ 7,438.85	\$ 24,473.35
	Total General Fund Police 410-159:	\$ 7,438.85	\$ 7,438.85	\$ 7,438.85	\$ 24,473.35

SEWER FUND 487-159

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	1,257.09	1,257.09	-	15,085.08
	1	\$ 1,257.09	\$ 1,257.09		\$ 15,085.08
<i>Trust Discount (3%):</i>				452.55	
Rate Stabilization Fund:				3,001.40	
Employee Contribution (1.5%):				226.28	
	Total Couple	\$ 2,514.18	\$ 2,514.18	\$ 3,680.23	\$ 11,404.85
	Total Sewer Fund 487-159:	\$ 3,680.23	\$ 3,680.23	\$ 3,680.23	\$ 11,404.85

**SCHEDULE A
2023 COSTS BY FUND
MEDICAL, DENTAL RX**

WATER FUND 487-159

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	1,257.09	1,257.09	-	15,085.08
	1	\$ 1,257.09	\$ 1,257.09		\$ 15,085.08
<i>Trust Discount (3%):</i>				<i>452.55</i>	
<i>Rate Stabilization Fund:</i>				<i>3,001.40</i>	
<i>Employee Contribution (1.5%):</i>				<i>226.28</i>	
Total Couple		\$ 2,514.18	\$ 2,514.18	\$ 3,680.23	\$ 11,404.85
Total Water Fund 487-159:				\$ 3,680.23	\$ 11,404.85

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:		\$ 77,167.44
Trust Discount (3%)	\$ (2,315.02)	
Rate Stabilization Fund:	\$ (15,007.00)	
Subtotal of Medical Costs:	\$ (17,322.02)	\$ 59,845.42
Employee Contribution (1.5%)	(1,157.51)	
Total NET 2023 Medical Insurance Costs:	\$ (18,479.53)	\$ 58,687.91
Total NET 2022 Medical Insurance Costs:		\$ 48,392.85
Total NET 2021 Medical Insurance Costs:		\$ 26,606.94
Total NET 2020 Medical Insurance Costs:		\$ 85,671.66

**SCHEDULE B
2023 RATES
WORKERS' COMPENSATION**

	<u>2022 COST</u>	<u>2023 COST</u>	<u>% +/-</u>
Total Premium:	16,566	17,234	4%
Experience Modification Factor:	0.853	0.85	
Total Modified Workers' Comp Ins. Costs:	14,131	14,649	4%
Trust Discount (3%):	(424.00)	(439.00)	
Total Cost After Trust Discount:	13,707	14,210	4%
Rate Stabilization Fund:	-	(5,198)	
Net Workers' Comp Premium:	\$ 13,707	\$ 9,012	-34%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 401-351	137	1.00%	90	1.00%
Police 410-351	9,047	66.00%	5,948	66.00%
Total General Fund	\$ 9,184	67.00%	\$ 6,038	67.00%

SEWER FUND

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-351	2,262	16.50%	1,487	16.50%
Total Sewer Fund	\$ 2,262	16.50%	\$ 1,487	16.50%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water 486-351	2,262	16.50%	1,487	16.50%
Total Sewer Fund	\$ 2,262	16.50%	\$ 1,487	16.50%

Total Premium All Funds	\$ 13,707	100%	\$ 9,012	100%
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	Before Discounts	After Discounts
2023 Premium:	\$ 17,234	\$ 9,012
2022 Premium:	\$ 16,566	\$ 13,707
Increase / Decrease		66%

NOTE: Fire Company WC is not included in this spreadsheet effective 2020

* 2023 Rate includes using 50% of available RSF Funds

**SCHEDULE C
2023 RATES
PROPERTY LIABILITY**

	<u>2022 COST</u>		<u>2023 COST</u>	<u>% +/-</u>
Total Premium:	49,549		57,935	16.92%
Trust Discount:	(2,402.00)		(2,822.00)	
Total Cost After Trust Discount:	47,147		55,113	16.90%
Rate Stabilization Fund:	-		-	
Net Property & Liability Premium:	\$ 47,147		\$ 55,113	16.90%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-353	6,601	14.00%	7,716	14.00%
Police 410-301	16,973	36.00%	19,841	36.00%
Fire 411-300	7,355	15.60%	8,598	15.60%
Total General Fund	\$ 30,928	65.60%	\$ 36,154	65.60%

SEWER FUND

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-353	9,335	19.80%	10,912	19.80%
Total Sewer Fund	\$ 9,335	19.80%	\$ 10,912	19.80%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water 486-353	6,883	14.60%	8,046	14.60%
Total Water Fund	\$ 6,883	14.60%	\$ 8,046	14.60%

Total Premium All Funds	\$ 47,147	100%	\$ 55,113	100%
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	Before Discounts	After Discounts
2023 Premium:	\$ 57,935	\$ 55,113
2022 Premium:	\$ 49,549	\$ 47,147
Increase / Decrease		16.90%

**SCHEDULE D
DEBT SERVICE
SEWER FUND**

2023 Sewer Fund Budget Totals (Page 11)

471-740 Principal	25,236.53
471-741 Interest	3,258.43
Total	\$ 28,494.96

Total Interest and Principal Remaining YE 2023

	Interest	Principal	Total
PennVest Loan - 3.44%	4,367.39	81,117.49	85,484.88
	\$ 4,367.39	\$ 81,117.49	\$ 85,484.88

PennVest Loan - 3.44%

Year	Interest	Principal	Total
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
	\$ 7,625.82	\$ 106,354.02	\$ 113,979.84

TD Bank Loan - 3.60% - Paid Off 10/2022

**SCHEDULE E
DEBT SERVICE
SEWER FUND CAPITAL**

2023 Sewer Capital Budget Totals (Page 18)

471-740 Principal	124,153.00
471-741 Interest	85,961.00
Total	\$ 210,114.00

Total Interest and Principal Remaining YE 2023

	Interest	Principal	Total
QNB Loan 3.23%	1,022,995.53	2,537,178.00	3,560,173.53

QNB Loan of 2019 3.23% Fixed for 7 years with 5.00% Cap Rate

Year	Interest	Principal	Total
2023	85,961.00	124,153.00	210,114.00
2024	81,950.84	132,598.00	214,548.84
2025	77,667.94	136,881.00	214,548.94
2026	101,008.99	113,539.00	214,547.99
2027	107,708.00	135,336.00	243,044.00
2028	100,941.20	142,103.00	243,044.20
2029	93,836.06	149,208.00	243,044.06
2030	86,375.66	156,668.00	243,043.66
2031	78,542.26	164,502.00	243,044.26
2032	70,317.16	172,727.00	243,044.16
2033	61,680.80	181,363.00	243,043.80
2034	52,612.66	190,431.00	243,043.66
2035	43,091.10	199,953.00	243,044.10
2036	33,093.46	209,951.00	243,044.46
2037	22,595.90	220,448.00	243,043.90
Maturity - 2038	11,573.50	231,470.00	243,043.50
	\$ 1,108,956.53	\$ 2,661,331.00	\$ 3,770,287.53

**SCHEDULE F
DEBT SERVICE
WATER FUND CAPITAL**

2023 Water Capital Budget Totals (Page 19)

471-740 Principal	49,990.00
471-741 Interest	19,610.82
Total	\$ 69,600.82

Total Interest and Principal Remaining YE 2022

	Interest	Principal	Total
QNB Loan 3.23%	138,851.49	557,156.00	696,007.49

QNB Loan of 2019 3.23% Fixed for 7 years with 5.00% Cap Rate

Year	Interest	Principal	Total
2023	19,610.82	49,990.00	69,600.82
2024	17,996.14	51,605.00	69,601.14
2025	16,329.30	53,271.00	69,600.30
2026	20,056.73	49,544.00	69,600.73
2027	20,136.80	49,464.00	69,600.80
2028	17,663.60	51,937.00	69,600.60
2029	15,066.76	54,534.00	69,600.76
2030	12,340.06	57,261.00	69,601.06
2031	9,477.00	60,124.00	69,601.00
2032	6,470.80	63,130.00	69,600.80
Maturity - 2033	3,314.30	66,286.00	69,600.30
	\$ 158,462.31	\$ 607,146.00	\$ 765,608.31

**SCHEDULE G
DEBT SERVICE
STREET IMPROVEMENT FUND**

2023 Street Improvement Budget Totals (Page 20)

471-740 Principal	56,237.00
471-741 Interest	22,057.48
Total	\$ 78,294.48

Total Interest and Principal Remaining YE 2023

	Interest	Principal	Total
QNB Loan 3.23%	156,284.52	626,657.00	782,941.52

QNB Loan of 2019 3.23% Fixed for 7 years with 5.00% Cap Rate

Year	Interest	Principal	Total
2023	22,057.48	56,237.00	78,294.48
2024	20,241.02	58,053.00	78,294.02
2025	18,365.90	59,928.00	78,293.90
2026	22,657.70	55,637.00	78,294.70
2027	22,651.96	55,642.00	78,293.96
2028	19,869.86	58,424.00	78,293.86
2029	16,948.66	61,346.00	78,294.66
2030	13,881.36	64,413.00	78,294.36
2031	10,660.70	67,633.00	78,293.70
2032	7,279.06	71,015.00	78,294.06
Maturity - 2033	3,728.30	74,566.00	78,294.30
	\$ 178,342.00	\$ 682,894.00	\$ 861,236.00

**COVID RELIEF (ARPA FUNDS)
2021 - 2023**

2021 - 2023 COVID Relief

2021 Receipts	7/14/2021	111,629.71
2022 Receipts	7/15/2022	352.94
2022 Receipts	9/9/2022	111,982.65
Total		\$ 223,965.30

Date	Description	Total Disbursed	Total Received	Balance
7/14/2021	COVID Relief Received		111,629.71	111,629.71
	2021 Replenish Borough Revenue	(13,000.00)		98,629.71
	2021 Dublin Fire Company	(18,000.00)		80,629.71
	2021 Pennridge Senior Center	(5,000.00)		75,629.71
	2021 Point Pleasant EMS	(5,000.00)		70,629.71
	2021 ARPA Payments - Employees	(21,450.00)		49,179.71
7/15/2022	COVID Relief Received		352.94	49,532.65
9/9/2022	COVID Relief Received		111,982.65	161,515.30
10/24/2022	Chapman (Police Car)	(58,974.00)		102,541.30
11/14/2022	Dublin Fire Company	(18,000.00)		84,541.30
11/14/2022	Point Pleasant EMS	(5,000.00)		79,541.30

POTENTIAL FUTURE PROJECTS

Basin Work	(35,000.00)	44,541.30
Sewer Facility Improvements and/or Well # 2 Rehab Infrastructure	(44,541.30)	(0.00)

** All funding must be spent by 12/31/2024*