

**BOROUGH OF DUBLIN**  
*2024 Budget*

Preliminary Budget Adopted on November 13, 2023  
Advertised on November 19, 2023  
Final Budget Adopted on December 11, 2023

## LETTER OF TRANSMITTAL

**PRESENTED:** Preliminary Budget - November 13, 2023  
Final Budget – December 11, 2023

**TO:** Dublin Borough Council

### INTRODUCTION

The proposed 2024 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 2024 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 2024 fund balance reserves for all funds are represented on page 1.

The 2024 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 to 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 2024 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 2024 Proposed budget format continues utilizing four (4) Capital Funds: General Capital, Sewer Capital, Water Capital and Street Improvement Fund. 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 mills of real estate tax revenue which is dedicated to debt service incurred from the Borough's borrowing in 2019.

The General Capital Fund appropriations include funding for repairs, equipment and improvements to Borough Hall including new meeting room windows, security cameras, police tasers and servers for the administration and police department. Funding has also been allocated to the following grants: Growing Greener (Village Green Detention Basin Mitigation), Traffic Safety Program Grant (Police Vehicle, License Plate Reader and Upfitting) and PCCD (Police Body Worn Cameras). A total of \$259,301 is proposed to be paid out of this fund in 2023. Detailed line items are on pages 19 -20.

The Borough's Consent Order and Agreement with PADEP is set to expire in early 2024. Over the past several years, the Borough has made substantial progress with the elimination of I/I within its sanitary sewer collection/conveyance system, which has resulted in a significant reduction in the number of SSOs that have occurred since the original CO&A was implemented. The Borough is actively working on Amendment # 4 of the Consent Order and Agreement to continue its current I/I Reduction Program towards the goal of completely eliminating future SSO occurrences. The Sewer Capital Fund provides appropriations for improvements as

drafted in the Corrective Action Milestone Schedule. As a result, ongoing I/I projects are incorporated into the 2024 Budget. Improvements are proposed to make repairs to the Above Ground Steel Tanks, Kern Drive Interceptor Extension and preventative maintenance. A total of \$1,376,049 (including bond debt) is proposed in 2024 to be paid out of this fund. Detailed line items are on pages 21-22.

The Water Capital Fund provides appropriations for improvements to the Public Water System. In 2024, there are two (2) budgeted projects which includes the implementation of new meter read software and a roof replacement at well # 5. A total of \$88,601 (including bond debt) is proposed in 2024 to be paid out of this fund. These items are detailed on page 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 2024 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 2024 Budget proposes the property taxes to remain at 21.25 mills for the General Fund and Street Improvement Fund. As of 08/27/2023 the Assessment value for Dublin Borough was \$22,240. The 2024 Assessment is not yet available.

Of the total 21.25 mills, 16 mills are designated for General Fund purposes and equals approximately \$355,840; 3.75 mills are designated for street improvement debt service and equals approximately \$83,400; and the remaining 1.5 mills are allocated to the Street Improvement Fund and generate approximately \$33,360 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 Legislative Body, Administration, Tax Collection, Engineering Services, Buildings and Grounds, Public Safety, Fire Protection, Ambulance, Planning and Zoning, Emergency Management, Solid Waste Collection and Removal, Traffic Signals and Signs, Street Lights, Sidewalks, Curbs and Crosswalks, Highway Maintenance and Repairs, Culture – Recreation, Insurance Premiums and Interfund Transfers.

The primary revenue sources for the General Fund are Real Estate Taxes, Local Enabling Act (Act 511) Taxes, Licenses and Permits, State Shared Entitlements, Public Safety Permits and Interfund Transfers.

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 \$322,991 in 2024, representing 20.06 % of total revenues in the General Fund. Real estate taxes represent another 26.59% of total revenue at \$428,170. 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.

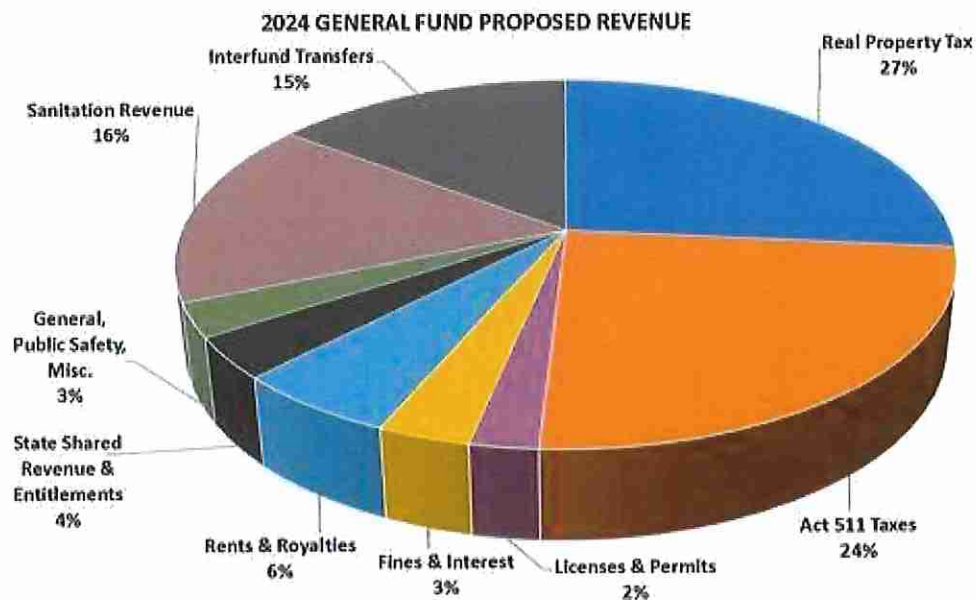
Other significant sources of revenue in the General Fund include Cable Television Franchise Fees (\$35,000), Rents and Royalties (\$93,636) and Pension System State Aid (\$34,000).

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.

On September 25, 2023 Borough Council awarded the Solid Waste Collection bid to Whitetail, the lowest responsible bidder. The 2024 budget includes an increase in Solid Waste Collection fees. The 2024 annual fee per EDU for trash and recycling will be \$484.81.

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 2024 is \$1,610,100.00

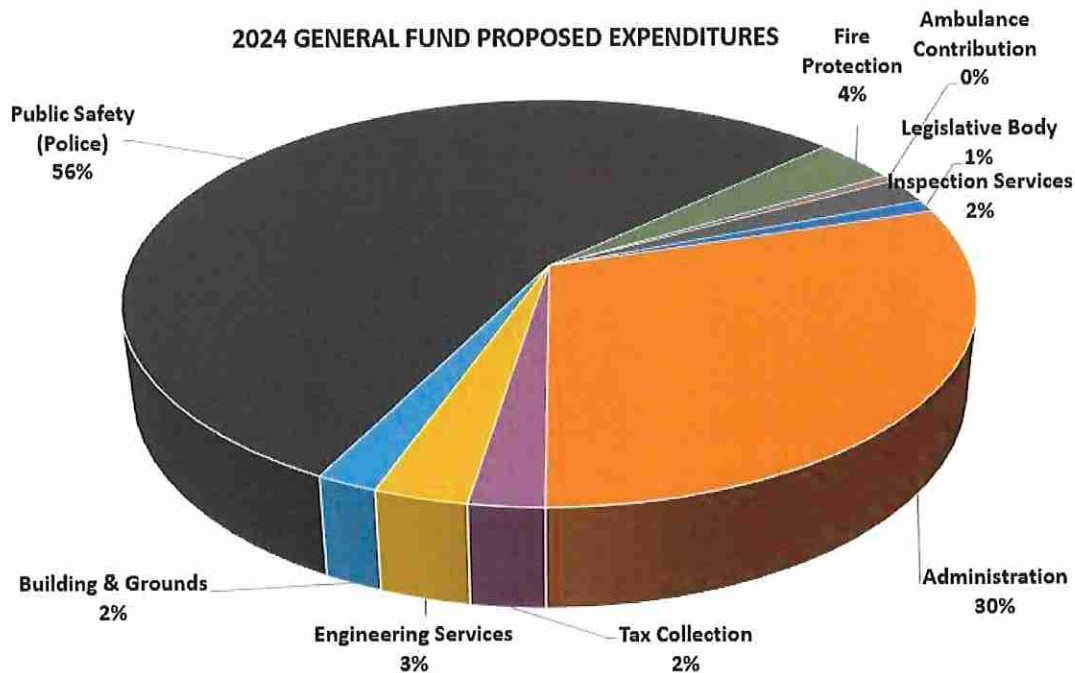
The following chart shows the various sources of General Fund revenue used for the operation of Borough government:



Projected General Fund expenditures in 2024 total \$1,610,100. Total expenditures include the transfer of \$80,064 to the Street Improvement Fund to offset the debt service incurred in 2019, a transfer to the General Capital Fund of \$92,000 and a transfer to the Sewer Fund Capital of \$44,541. These transfers consist of \$79,541.30 of COVID Relief funds which were received in previous years. The fund balance on December 31, 2023 will remain at approximately \$1,205,683, approximately \$138,506 more than the prior year.

Proposed General Fund appropriations, before inter-fund transfers, in 2024 total \$1,393,495.

The following chart shows proposed 2024 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 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 proposed rate will increase in 2024 from \$660.00 to \$820.00 per equivalent dwelling unit (EDU) to support increase of operational expenses that the Borough has been sustaining over the past few years.

The Borough is in the process of executing another Consent Order & Agreement (CO&A) with PADEP. The agreement will preserve the current fine structure which ultimately will save the Borough thousands of dollars which can be used to fund future system improvements.

The 2024 proposed Sewer Fund Budget includes an interfund transfer of \$280,000 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 \$519,587 and interfund transfers of \$350,000, the projected ending balance of the Sewer Operating Fund for 2024 will be \$366,111.

### ***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 will remain at \$25.00 per EDU which provides approximately \$90,000 annually. The gallon usage fee in 2024 will remain at \$4.65 per 1,000 gallons of water. Total revenue collection from these fees is projected to be \$280,322 in 2024.

The 2024 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 \$69,601 to the Water Capital Fund for various projects.

After operational expenditures of \$356,218 and interfund transfers, the projected ending balance for 2024 is \$437,312.

### ***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 2024, the Borough anticipates receiving \$51,248 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 2024 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 \$52,748 and interfund transfers, the projected ending balance for 2024 is \$19,315.

### ***Community Events Fund***

The Borough maintains a Community Events Fund which will track Community Day revenue and expenditures in 2024. All expenses are covered through sponsorships and donations. This fund earmarks approximately \$6,200 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.

The General Capital fund proposes \$10,818 for police body worn cameras/tasers, \$83,983 for a new police vehicle with a license plate reader (pending the award of a Traffic Safety Program Grant), \$55,000 for Borough Hall improvements including new windows in the Meeting Room and new security cameras, \$97,000 for repairs at the Dublin Village Green Detention Basin (Growing Greener Grant is pending approval) and \$12,500 for new servers for administration and the police department.

Proposed expenditures in the 2024 General Capital Budget total \$259,301, leaving a projected year end fund balance of \$425,924.

### ***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 2024 include Dublin Acres preventative maintenance, continued I/I rehabilitation, the repainting of above ground steel tanks, a new process air blower for the tank and a return activated sludge pump.

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$1,170,041. The proposed expenditures in 2024 equal \$1,376,049, and the projected ending balance for 2024 is \$33,488.

### ***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.

Capital Projects in 2024 include the implementation of new meter read software and a roof replacement at well # 5.

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$81,601. The proposed expenditures in 2024 equal \$88,601, and the projected ending balance for 2024 is \$481,522.

### ***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 \$80,064 to offset the debt service associated with the 2019 borrowing as well as maintaining funds for ongoing street repairs and maintenance.



Expenditures for 2024 include the repaving of Middle Road as part of the Borough's Roadway Improvement Plan and \$78,294 for debt service. After revenues from real estate tax and interfund transfers, total revenues are proposed at \$119,054. The proposed expenditures in 2024 equal \$205,684, and the projected ending balance for 2024 is \$35,571.

### ***2024-2028 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 2024 capital budgets. Page 24 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 2024 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 2024 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,



Colleen M. Pursell  
Borough Manager

**OPERATING AND CAPITAL FUNDS SUMMARY**

<b><u>OPERATING FUNDS</u></b>	<b>Cash Balance 01/01/2024</b>	<b>2024 Revenue</b>	<b>2024 Expenses</b>	<b>Cash Balance 12/31/2024</b>
General Fund	1,205,683	1,610,100	1,610,100	1,205,683
Sewer Fund	354,217	881,481	869,587	366,111
Water Fund	495,467	298,063	356,218	437,312
Highway Aid Fund	19,315	52,748	52,748	19,315
Community Day Fund	8,529	6,200	6,200	8,529
<b><i>TOTAL OPERATING</i></b>	<b>\$ 2,083,211</b>	<b>\$ 2,848,592</b>	<b>\$ 2,894,853</b>	<b>\$ 2,036,950</b>

<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>	<b>Cash Balance 01/01/2024</b>	<b>2024 Revenue</b>	<b>2024 Expenses</b>	<b>Cash Balance 12/31/2024</b>
General Fund Capital	412,646	272,578	259,301	425,924
Sewer Fund Capital	239,496	1,170,041	1,376,049	33,488
Water Fund Capital	488,522	81,601	88,601	481,522
Street Improvement Fund	122,200	119,054	205,684	35,571
<b><i>TOTAL CAPITAL</i></b>	<b>\$ 1,262,865</b>	<b>\$ 1,643,275</b>	<b>\$ 1,929,635</b>	<b>\$ 976,505</b>

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND SUMMARY - REVENUE

REVENUE	2021	2022	2023	2023	2023	2024
	ACTUAL	ACTUAL	YTD 10/26	Y.E. Est.	BUDGET	BUDGET
<b>CURRENT REVENUE:</b>						
301 - REAL PROPERTY TAX	373,569	388,062	443,150	443,150	395,351	428,170
310 - ACT 511 TAXES	415,233	571,183	475,707	479,068	379,000	391,991
321 - LICENSES & PERMITS	43,935	45,924	30,945	39,945	38,000	38,000
331 - FINES	8,862	6,280	4,516	5,500	5,000	5,500
341 - INTEREST	2,297	16,193	42,346	43,000	5,000	46,900
342 - RENTS & ROYALTIES	104,752	103,675	84,660	103,000	103,000	93,636
351 - FED CAPITAL & OPERATING GRANT	1,478	-	-	-	-	-
352 - AMERICAN RESCUE PLAN ACT	62,450	81,974	-	-	-	-
354 - STATE CAPITAL & OPERATING GRANT	20,947	-	-	-	-	-
355 - STATE SHARED REVENUE & ENTITLEMENTS	43,852	45,948	56,153	56,353	44,900	48,950
357 - LOCAL GOVERNMENT GRANTS	6,258	5,219	9,310	9,310	-	9,000
361 - GENERAL GOVERNMENT	20,427	25,138	24,278	25,131	6,900	12,000
362 - PUBLIC SAFETY	96,127	116,572	32,295	32,770	19,925	33,625
364 - SANITATION	149,440	171,701	156,190	162,500	154,500	264,784
367 - CULTURE & RECREATION	1,650	1,825	1,175	1,175	1,000	1,000
380 - MISCELLANEOUS	358	740	3,866	3,866	-	-
387 - PRIVATE CONTRIBUTIONS	250	2,750	250	250	250	250
389 - REIMBURSEMENTS	(3,009)	652	5,184	5,293	705	752
391 - SALE OF FIXED ASSETS	-	-	2,450	2,450	-	-
392 - INTERFUND TRANSFERS	160,000	160,000	130,000	134,930	156,000	235,541
395 - REFUND OF PRIOR YEAR EXPENSES	8,396	9,528	-	-	-	-
<b>TOTAL CURRENT REVENUE</b>	<b>\$ 1,517,274</b>	<b>\$ 1,753,363</b>	<b>\$ 1,502,476</b>	<b>\$ 1,547,691</b>	<b>\$ 1,309,531</b>	<b>\$ 1,610,100</b>

**DUBLIN BOROUGH  
GENERAL FUND SUMMARY - EXPENDITURES  
2024 BUDGET**

<b>EXPENDITURES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>YTD 10/26</b>	<b>Y.E. EST.</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>CURRENT EXPENDITURES:</b>						
400 - LEGISLATIVE BODY	9,265	9,402	6,374	9,995	10,495	10,245
401 - ADMINISTRATION	256,665	297,285	247,857	291,561	288,286	310,290
403 - TAX COLLECTION	20,332	21,879	24,192	24,620	22,602	25,242
408 - ENGINEERING SERVICES	24,306	25,813	24,811	33,260	28,000	31,500
409 - BUILDING & GROUNDS	13,959	20,393	13,427	20,500	20,500	20,500
410 - PUBLIC SAFETY (POLICE)	479,775	518,071	466,075	558,184	549,366	580,792
411 - FIRE PROTECTION	48,252	51,773	24,437	34,743	34,404	37,925
412 - AMBULANCE CONTRIBUTION	5,000	5,000	1,500	1,500	1,500	5,750
413 - INSPECTION SERVICES	10,941	12,767	8,640	12,250	12,250	21,250
414 - PLANNING & ZONING	10,520	14,585	9,531	15,300	15,300	14,800
415 - EMERGENCY MANAGEMENT	-	-	-	-	-	375
427 - SOLID WASTE COLLECTION & DISPOSAL	122,790	163,160	105,728	140,971	130,000	238,440
432 - SNOW & ICE REMOVAL	67,735	34,705	5,430	25,000	50,000	50,000
433 - TRAFFIC SIGNALS & SIGNS	1,403	374	-	4,000	4,000	4,000
434 - STREET LIGHTS	1,492	5,863	-	-	-	-
435 - SIDEWALKS, CURBS & CROSSWALKS	1,330	-	-	2,000	2,000	1,450
438 - HIGHWAY MAINTENANCE & REPAIRS	15,445	16,815	13,111	19,500	19,500	17,500
454 - CULTURE - RECREATION	12,151	12,182	9,521	13,950	13,950	13,900
486 - INSURANCE PREMIUMS	5,440	6,601	7,716	7,716	7,716	9,535
487 - EMPLOYEE BENEFITS	1	-	-	-	-	-
492 - INTERFUND TRANSFERS	130,298	314,272	179,951	179,951	179,951	216,605
<b>TOTAL CURRENT EXPENDITURES</b>	<b>1,237,100</b>	<b>1,530,940</b>	<b>1,148,300</b>	<b>1,395,001</b>	<b>1,389,820</b>	<b>1,610,100</b>

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET	SCH
<b>REVENUES</b>								
<b>301 REAL PROPERTY TAX</b>								
301-100	RE Taxes - Current Yr (16 mils)	289,866	308,668	349,179	349,179	315,018	341,606	
301-101	RE Taxes - Current Yr (3.75 mils)	67,937	72,344	81,839	81,839	73,833	80,064	
301-200	Real Estate Taxes - Prior Year	6,010	2,942	5,055	5,055	2,500	2,500	
301-400	RE Taxes - Delinquent Tax Claims	9,755	4,107	7,077	7,077	4,000	4,000	
<b>TOTAL 301 REAL PROPERTY TAX</b>		<b>\$ 373,569</b>	<b>\$ 388,062</b>	<b>\$ 443,150</b>	<b>\$ 443,150</b>	<b>\$ 395,351</b>	<b>\$ 428,170</b>	
<b>310 ACT 511 TAXES</b>								
310-000	Per Capita Taxes	12,499	12,890	12,938	13,000	11,500	11,500	
310-100	Real Estate Transfer Taxes	88,220	214,712	99,729	100,000	40,000	40,000	
310-210	Earned Income Taxes	296,860	324,125	341,972	345,000	310,000	322,991	
310-400	Local Services Taxes	17,655	19,456	21,068	21,068	17,500	17,500	
<b>TOTAL 310 ACT 511 TAXES</b>		<b>\$ 415,233</b>	<b>\$ 571,183</b>	<b>\$ 475,707</b>	<b>\$ 479,068</b>	<b>\$ 379,000</b>	<b>\$ 391,991</b>	
<b>321 LICENSES AND PERMITS</b>								
321-610	Peddling and Soliciting Permits	12	42	5	5	-	-	
321-800	Cable Television Franchise Fees	36,864	39,237	26,000	35,000	35,000	35,000	
321-830	Moving Permits	4,410	6,020	4,165	4,165	2,500	2,500	
321-840	Sign Permits	2,650	625	775	775	500	500	
<b>321 TOTAL LICENSES AND PERMITS</b>		<b>\$ 43,935</b>	<b>\$ 45,924</b>	<b>\$ 30,945</b>	<b>\$ 39,945</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	
<b>FINES</b>								
331-100	Court Fines	2,063	2,518	1,976	2,000	1,500	2,000	
331-110	Vehicle Code Violations	6,799	3,761	2,540	3,500	3,500	3,500	
<b>TOTAL 331 FINES</b>		<b>\$ 8,862</b>	<b>\$ 6,280</b>	<b>\$ 4,516</b>	<b>\$ 5,500</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>	
<b>341 INTEREST EARNINGS</b>								
341-100	Interest - Checking	2,297	16,193	41,574	43,000	5,000	20,000	
341-200	Interest - Savings			252	300	-	300	
341-300	Interest - CD's			-	-	-	26,500	
341-400	Interest - Other			520	550	-	100	
<b>TOTAL 341 INTEREST</b>		<b>\$ 2,297</b>	<b>\$ 16,193</b>	<b>\$ 42,346</b>	<b>\$ 43,000</b>	<b>\$ 5,000</b>	<b>\$ 46,900</b>	
<b>342 RENTS &amp; ROYALTIES</b>								
342-300	Tower Rentals	104,752	103,675	84,660	103,000	103,000	93,636	
<b>TOTAL 342 RENTS &amp; ROYALTIES</b>		<b>\$ 104,752</b>	<b>\$ 103,675</b>	<b>\$ 84,660</b>	<b>\$ 103,000</b>	<b>\$ 103,000</b>	<b>\$ 93,636</b>	
<b>351 FED CAPITAL &amp; OPERATING GRANT</b>								
351-100	COPS Grant	1,478	-	-	-	-	-	
<b>TOTAL 351 FED CAPITAL &amp; OPERATING GRANTS</b>		<b>\$ 1,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>352 FEDERAL SHARED REVENUE &amp; ENTITLEMENTS</b>								
352-530	American Rescue Plan Act	62,450	81,974	-	-	-	-	
<b>TOTAL 352 FEDERAL SHARED REVENUE &amp; ENTITLEMENTS</b>		<b>\$ 62,450</b>	<b>\$ 81,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>354 STATE CAPITAL &amp; OPERATING GRANT</b>								
354-300	PCCD Grant - JAG Grant	20,947	-	-	-	-	-	
<b>TOTAL 354 STATE CAPITAL &amp; OPERATING GRANT</b>		<b>\$ 20,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>355 STATE SHARED REVENUE &amp; ENTITLEMENTS</b>								
355-050	Pension System State Aid	31,549	31,192	41,167	41,167	31,000	34,000	
355-100	Public Utility Realty Tax	731	794	897	897	700	750	
355-400	Alcoholic Beverage Licenses	200	-	-	200	200	200	
355-900	Foreign Fire Insurance Tax	11,373	13,962	14,089	14,089	13,000	14,000	
<b>TOTAL 355 STATE SHARED REVENUE &amp; ENTITLEMENTS</b>		<b>\$ 43,852</b>	<b>\$ 45,948</b>	<b>\$ 56,153</b>	<b>\$ 56,353</b>	<b>\$ 44,900</b>	<b>\$ 48,950</b>	
<b>357 LOCAL GOVERNMENT GRANTS</b>								
357-010	Delaware Valley Trust (DVT) Grants	3,568	2,190	2,200	2,200	-	2,000	
357-100	ARLE Grant Reimbursements (GFC)	-	-	-	-	-	-	
357-400	Recycling Performance Grant	2,690	3,029	7,110	7,110	-	7,000	
<b>TOTAL 357 LOCAL GOVERNMENT GRANTS</b>		<b>\$ 6,258</b>	<b>\$ 5,219</b>	<b>\$ 9,310</b>	<b>\$ 9,310</b>	<b>\$ -</b>	<b>\$ 9,000</b>	

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET	SCH
361-000	General Government - Other	-	-	-	-	-	-	
361-200	Certification Fees- Utilities	1,663	1,870	1,230	1,230	1,200	1,200	
361-250	Sketch Fees	-	1,050	100	100	-	-	
361-300	Sub Div/Land Development	-	500	11,550	11,550	-	5,000	
361-310	Admin Fees - Escrows	12,307	7,148	7,436	8,000	5,000	5,000	
361-320	Sewer Lateral Inspections	-	-	-	-	-	-	
361-330	Stormwater Management Permit	450	-	600	600	200	300	
361-340	Zoning Hearing Board Fees	1,250	4,500	2,361	2,650	-	-	
361-341	Conditional Use Hearing Fee	4,500	1,500	-	-	-	-	
361-350	Professional Services Reimbursement	257	8,550	995	995	500	500	
361-550	Copies/RTK Requests	-	20	6	6	-	-	
<b>TOTAL 361 GENERAL GOVERNMENT</b>		<b>\$ 20,427</b>	<b>\$ 25,138</b>	<b>\$ 24,278</b>	<b>\$ 25,131</b>	<b>\$ 6,900</b>	<b>\$ 12,000</b>	
<b>362 PUBLIC SAFETY</b>								
362-110	Police and Accident Reports	345	480	210	375	375	375	
362-120	DUI Task Force Reimbursement	154	164	-	-	-	-	
362-125	Overtime Reimbursement	358	1,524	384	500	-	-	
362-410	Zoning Permits	2,575	2,829	5,145	5,145	2,500	2,500	
362-415	Building Permits	88,146	102,193	25,941	26,000	15,000	30,000	
362-420	PA UCC State Fee (\$4.50)	414	324	131	250	250	250	
362-430	Plumbing Permits	105	-	-	-	-	-	
362-450	Use & Occupancy Permits	4,030	9,059	485	500	1,800	500	
<b>TOTAL 362 PUBLIC SAFETY</b>		<b>\$ 96,127</b>	<b>\$ 116,572</b>	<b>\$ 32,295</b>	<b>\$ 32,770</b>	<b>\$ 19,925</b>	<b>\$ 33,625</b>	
<b>364 SANITATION</b>								
364-300	Solid Waste Collection	146,846	169,482	153,993	160,000	152,000	262,284	
364-310	Waste Collection - Late Fees	2,595	2,220	2,197	2,500	2,500	2,500	
364-000	Sanitation Revenue - Other	-	-	-	-	-	-	
<b>TOTAL 364 SANITATION</b>		<b>\$ 149,440</b>	<b>\$ 171,701</b>	<b>\$ 156,190</b>	<b>\$ 162,500</b>	<b>\$ 154,500</b>	<b>\$ 264,784</b>	
<b>367 CULTURE - RECREATION</b>								
367-100	Park Reservations	1,650	1,825	1,175	1,175	1,000	1,000	
367-101	Park Reservations - Security Deposits	-	-	-	-	-	-	
<b>TOTAL 367 CULTURE - RECREATION</b>		<b>\$ 1,650</b>	<b>\$ 1,825</b>	<b>\$ 1,175</b>	<b>\$ 1,175</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
<b>380 MISCELLANEOUS</b>								
380-100	Miscellaneous Revenue	-	504	3,866	3,866	-	-	
380-200	Rebates and Refunds	358	236	-	-	-	-	
<b>TOTAL 380 MISCELLANEOUS</b>		<b>\$ 358</b>	<b>\$ 740</b>	<b>\$ 3,866</b>	<b>\$ 3,866</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>387 PRIVATE CONTRIBUTIONS</b>								
387-000	Contribution to Police Dept.	250	2,750	250	250	250	250	
<b>TOTAL 387 PRIVATE CONTRIBUTIONS</b>		<b>\$ 250</b>	<b>\$ 2,750</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	
<b>389 REIMBURSEMENTS</b>								
389-250	Medical Insurance Reimbursement	559	652	596	705	705	752	A
389-251	DVWCT Dividends	-	-	2,589	2,589	-	-	
389-252	DVPLT Dividends	(3,568)	-	1,999	1,999	-	-	
389-253	Traffic Study Reimbursement	-	-	-	-	-	-	
<b>TOTAL 389 REIMBURSEMENTS</b>		<b>\$ (3,009)</b>	<b>\$ 652</b>	<b>\$ 5,184</b>	<b>\$ 5,293</b>	<b>\$ 705</b>	<b>\$ 752</b>	
<b>391 SALE OF FIXED ASSETS</b>								
391-100	Sale of Surplus Property	-	-	2,450	2,450	-	-	
<b>TOTAL 391 SALE OF FIXED ASSETS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,450</b>	<b>\$ 2,450</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>392 INTERFUND TRANSFERS</b>								
392-100	Transfer from General Fund Reserve	-	-	-	-	-	79,541	
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	-	4,930	26,000	26,000	
<b>TOTAL 392 INTERFUND TRANSFERS</b>		<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 130,000</b>	<b>\$ 134,930</b>	<b>\$ 156,000</b>	<b>\$ 235,541</b>	

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
395 REFUND OF PRIOR YEAR EXPENDITURE								
395-000	Refund of Prior Year Expenditure	8,396	9,528	-	-	-	-	
<b>TOTAL 395 REFUND OF PRIOR YEAR EXPENDITURE</b>		<b>\$ 8,396</b>	<b>\$ 9,528</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 1,517,274</b>	<b>\$ 1,753,363</b>	<b>\$ 1,502,476</b>	<b>\$ 1,547,691</b>	<b>\$ 1,309,531</b>	<b>\$ 1,610,100</b>	

**DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND**

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>EXPENDITURES</b>								
<b>400 LEGISLATIVE BODY</b>								
400-110	Salaries and Wages	8,040	7,760	5,870	8,820	8,820	8,820	
400-161	SS/Medicare	615	594	449	675	675	675	
400-241	General Government Supplies	103	-	-	-	-	-	
400-420	Dues, Meetings & Training	507	1,048	55	500	1,000	750	
<b>TOTAL 400 LEGISLATIVE BODY</b>		<b>\$ 9,265</b>	<b>\$ 9,402</b>	<b>\$ 6,374</b>	<b>\$ 9,995</b>	<b>\$ 10,495</b>	<b>\$ 10,245</b>	
<b>401 ADMINISTRATION</b>								
401-121	Salaries and Wages - Manager	87,550	105,812	77,677	91,800	91,800	95,472	
401-130	Salaries and Wages - Staff	64,836	70,902	67,978	76,474	71,854	83,887	
401-153	Disability Insurance - Long Term	2,898	2,382	2,030	2,600	2,600	2,600	
401-154	Disability Insurance - Short Term	955	834	784	1,000	1,000	1,000	
401-158	Life Insurance	804	1,182	381	1,000	1,000	1,000	
401-159	Medical & Dental Insurance	5,526	9,412	10,677	11,405	11,405	14,270	A
401-160	Borough Pension Contribution	5,845	5,965	4,610	6,742	6,742	6,428	
401-161	SS/Medicare	11,642	13,516	11,128	12,520	12,520	13,721	
401-183	Overtime	-	-	-	-	-	-	
401-210	Office Supplies	1,926	3,288	1,767	3,500	3,500	3,000	
401-215	Awards, Certificates & Plaques	-	-	-	-	-	-	
401-229	Food & Beverages	474	1,731	571	1,200	1,200	1,080	
401-260	Minor Equipment	247	73	582	2,500	2,500	2,120	
401-270	Computer Hardware/Software	5,952	10,093	5,942	7,500	7,500	8,000	
401-300	Bank Service Charge	998	232	712	716	75	100	
401-310	Legal Services	23,250	44,610	35,101	40,000	40,000	44,000	
401-311	Auditing Services	3,585	4,155	4,097	4,200	4,200	4,450	
401-321	Telephone Charges	3,491	4,471	4,146	5,000	5,000	5,000	
401-325	Postage	2,726	2,186	2,616	3,500	3,500	3,500	
401-330	Transportation / Mileage	-	-	-	-	-	-	
401-331	Miscellaneous Expense	210	653	132	300	300	300	
401-335	ARPA Payments Employees	21,450	-	-	-	-	-	
401-340	Advertising & Printing	1,924	2,692	2,094	2,500	2,500	2,500	
401-351	Workers Compensation Insurance	14	59	104	104	90	112	B
401-355	Employee Bonds	-	571	375	500	1,000	750	
401-420	Dues, Meetings & Training	1,652	2,857	2,127	2,500	4,000	3,000	
401-450	Contracted Services	7,314	8,216	9,610	10,000	10,000	10,000	
401-451	Contracted Services - Codification	1,195	1,195	2,418	2,500	2,500	2,500	
401-452	Contracted Services - Web Site	200	200	200	1,500	1,500	1,500	
<b>TOTAL 401 ADMINISTRATION</b>		<b>\$ 256,665</b>	<b>\$ 297,285</b>	<b>\$ 247,857</b>	<b>\$ 291,561</b>	<b>\$ 288,286</b>	<b>\$ 310,290</b>	
<b>403 TAX COLLECTION</b>								
403-114	Salaries & Wages	18,204	19,080	21,716	21,716	20,253	21,962	
403-161	SS/Medicare	1,387	1,451	1,750	1,750	1,549	1,680	
403-210	Office Supplies	174	209	-	300	300	300	
403-300	Real Estate Tax Refund	-	-	354	354	-	-	
403-420	Dues, Meetings & Training	568	1,140	372	500	500	1,300	
<b>TOTAL 403 TAX COLLECTION</b>		<b>\$ 20,332</b>	<b>\$ 21,879</b>	<b>\$ 24,192</b>	<b>\$ 24,620</b>	<b>\$ 22,602</b>	<b>\$ 25,242</b>	
<b>408 ENGINEERING SERVICES</b>								
408-313	General Engineering	18,802	24,046	24,191	25,000	20,000	23,000	
408-316	Special Engineering	5,504	450	360	8,000	8,000	8,000	
408-317	MS4 Stormwater Engineering	-	1,317	260	260	-	500	
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ 24,306</b>	<b>\$ 25,813</b>	<b>\$ 24,811</b>	<b>\$ 33,260</b>	<b>\$ 28,000</b>	<b>\$ 31,500</b>	



**DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET	SCH
<b>409 BUILDINGS &amp; GROUNDS</b>								
409-220	Operating Supplies	375	636	605	1,000	1,000	1,000	
409-260	Minor Equipment	343	265	134	1,000	1,000	1,000	
409-360	Utilities	5,239	6,322	4,298	7,000	7,000	7,000	
409-370	Repairs & Maintenance	2,094	1,729	2,609	3,500	3,500	3,500	
409-450	Contracted Services	5,908	11,440	5,781	8,000	8,000	8,000	
<b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>		<b>\$ 13,959</b>	<b>\$ 20,393</b>	<b>\$ 13,427</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	
<b>410 PUBLIC SAFETY (POLICE)</b>								
410-121	Salary & Wages - Chief	103,119	105,507	90,006	106,370	106,370	110,625	
410-122	Salary & Wages - Sergeant	59,804	75,213	66,827	78,973	78,973	82,132	
410-123	Salary & Wages - PT	94,131	102,221	104,324	124,967	124,967	139,050	
410-124	Salary & Wages - Admin	37,676	25,850	22,320	25,047	25,047	27,730	
410-153	Disability Insurance - Long Term	3,905	3,905	4,471	4,200	4,200	4,200	
410-154	Disability Insurance - Short Term	1,800	1,800	1,798	2,000	2,000	2,000	
410-158	Life Insurance	2,868	4,482	1,554	3,000	3,000	-	
410-159	Medical & Dental Insurance	11,053	21,270	22,872	24,473	24,473	30,348	A
410-160	Uniform Pension (MMO)	24,730	30,513	41,846	41,846	31,000	25,647	
410-161	SS/Medicare	23,135	24,153	21,707	25,655	25,655	27,505	
410-176	Holiday Pay	7,261	7,551	-	7,842	7,842	8,110	
410-183	Overtime	716	-	384	1,500	1,500	1,500	
410-210	Office Supplies	630	1,160	683	2,000	2,000	1,000	
410-220	Operating Supplies	1,085	2,449	859	2,500	2,500	2,000	
410-229	Food & Beverages	117	-	116	250	250	250	
410-231	Vehicle Fuel	6,879	12,367	8,223	13,000	13,000	12,000	
410-260	Minor Equipment	5,486	4,704	4,738	8,000	8,000	10,000	
410-270	Computer Hardware/Software	18,139	13,577	8,698	12,000	12,000	13,000	
410-300	Other Services & Charges	178	113	268	500	500	1,500	
410-301	Police Property & Liability Ins.	13,988	16,973	19,841	19,841	19,841	24,519	C
410-302	PD Bldg. Improvements & Maint.	-	-	-	-	-	-	
410-310	Police - Legal	125	-	-	250	1,000	1,000	
410-316	Uniforms	6,115	1,021	4,965	6,500	6,500	6,500	
410-317	Boot Allowance	100	137	100	500	800	800	
410-321	Telephone & Internet	6,221	7,121	6,687	7,000	7,000	7,000	
410-351	Workers Compensation Insurance	935	9,909	5,970	5,970	5,948	7,377	B
410-370	Repairs & Maintenance	1,023	-	-	-	-	-	
410-371	Police Vehicle Maintenance	5,789	22,363	4,650	7,500	8,000	7,000	
410-420	Dues, Subscriptions & Memberships	8,464	7,931	7,295	9,000	9,000	9,000	
410-450	Contracted Services	160	-	-	500	1,000	1,000	
410-451	Contracted Services Accreditation	11,129	13,380	13,651	14,000	14,000	15,000	
410-460	Meetings & Training	2,066	2,401	1,222	3,000	3,000	3,000	
410-700	Capital Purchases	20,947	-	-	-	-	-	
<b>TOTAL 410 PUBLIC SAFETY (POLICE)</b>		<b>\$ 479,775</b>	<b>\$ 518,071</b>	<b>\$ 466,075</b>	<b>\$ 558,184</b>	<b>\$ 549,366</b>	<b>\$ 580,792</b>	
<b>411 FIRE PROTECTION</b>								
411-300	Fire Property & Liability Ins.	6,061	7,355	8,598	8,598	8,598	10,625	C
411-350	Workers Comp Insurance - Fire Co.	10,118	11,306	1,000	11,306	11,306	11,800	
411-500	Fire Relief Association (Act 205)	11,373	13,962	14,089	14,089	13,000	13,500	
411-501	Public Safety Contributions	19,200	19,150	-	-	-	-	
411-502	Act 172	1,500	-	750	750	1,500	2,000	
<b>TOTAL 411 FIRE PROTECTION</b>		<b>\$ 48,252</b>	<b>\$ 51,773</b>	<b>\$ 24,437</b>	<b>\$ 34,743</b>	<b>\$ 34,404</b>	<b>\$ 37,925</b>	
<b>412 AMBULANCE</b>								
412-100	Ambulance Contribution	5,000	5,000	1,500	1,500	1,500	5,750	
<b>TOTAL 412 AMBULANCE CONTRIBUTION</b>		<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 5,750</b>	

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>413 INSPECTION SERVICES</b>								
413-310	Professional Services	10,540	12,379	8,496	12,000	12,000	21,000	
413-311	PA UCC Act 45 Fee	401	387	144	250	250	250	
<b>413 INSPECTION SERVICES</b>		<b>\$ 10,941</b>	<b>\$ 12,767</b>	<b>\$ 8,640</b>	<b>\$ 12,250</b>	<b>\$ 12,250</b>	<b>\$ 21,250</b>	
<b>414 PLANNING &amp; ZONING</b>								
414-310	Professional Services	10,520	13,201	9,216	15,000	15,000	14,500	
414-340	Planning & Zoning Advertising	-	1,384	315	300	300	300	
<b>TOTAL 414 PLANNING &amp; ZONING</b>		<b>\$ 10,520</b>	<b>\$ 14,585</b>	<b>\$ 9,531</b>	<b>\$ 15,300</b>	<b>\$ 15,300</b>	<b>\$ 14,800</b>	
<b>415 EMERGENCY MANAGEMENT</b>								
415-210	Office Supplies			12	-	-	75	
415-260	Minor Equipment			4	-	-	100	
415-420	Dues, Meetings & Training			22	22	-	200	
<b>TOTAL 415 EMERGENCY MANAGEMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ 375</b>	
<b>427 SOLID WASTE COLLECTION &amp; DISPOSAL</b>								
427-365	Solid Waste Collection	122,790	163,160	105,728	140,971	130,000	238,440	
<b>TOTAL 427 SOLID WASTE COLLECTION &amp; DISPOSAL</b>		<b>\$ 122,790</b>	<b>\$ 163,160</b>	<b>\$ 105,728</b>	<b>\$ 140,971</b>	<b>\$ 130,000</b>	<b>\$ 238,440</b>	
<b>432 SNOW &amp; ICE REMOVAL</b>								
432-450	Contracted Services	67,735	34,705	5,430	25,000	50,000	50,000	
<b>432 SNOW &amp; ICE REMOVAL</b>		<b>\$ 67,735</b>	<b>\$ 34,705</b>	<b>\$ 5,430</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	
<b>433 TRAFFIC SIGNALS &amp; SIGNS</b>								
433-220	Operating Supplies	60	374	-	2,000	2,000	3,000	
433-450	Contracted Services	1,343	-	-	2,000	2,000	1,000	
<b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b>		<b>\$ 1,403</b>	<b>\$ 374</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	
<b>434 STREET LIGHTS</b>								
434-220	Operating Supplies (Hwy Aid)	695	94	-	-	-	-	
434-450	Contracted Services (Hwy Aid)	796	5,769	-	-	-	-	
<b>TOTAL 434 STREET LIGHTS</b>		<b>\$ 1,492</b>	<b>\$ 5,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>435 SIDEWALKS, CURBS &amp; CROSSWALKS</b>								
435-220	Operating Supplies	330	-	-	-	-	-	
435-450	Contracted Services	1,000	-	-	2,000	2,000	1,450	
<b>TOTAL 435 SIDEWALKS, CURBS &amp; CROSSWALKS</b>		<b>\$ 1,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 1,450</b>	
<b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>								
438-220	Operating Supplies	419	369	492	1,000	1,000	1,000	
438-375	Contracted Services	15,026	16,446	12,619	18,500	18,500	16,500	
438-610	Capital Construction	-	-	-	-	-	-	
<b>TOTAL 438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>		<b>\$ 15,445</b>	<b>\$ 16,815</b>	<b>\$ 13,111</b>	<b>\$ 19,500</b>	<b>\$ 19,500</b>	<b>\$ 17,500</b>	
<b>454 CULTURE - RECREATION</b>								
454-220	Operating Supplies	1,054	-	460	1,000	1,000	1,000	
454-360	Utilities	523	515	447	950	950	900	
454-371	Repair & Maintenance - Land	1,757	4,239	155	2,500	2,500	3,000	
454-374	Repair & Maintenance - Equipment	25	-	238	500	500	500	
454-450	Contracted Services	3,292	7,428	7,720	8,500	8,500	8,000	
454-458	Senior Center Contribution	5,500	-	500	500	500	500	
<b>TOTAL 454 CULTURE - RECREATION</b>		<b>\$ 12,151</b>	<b>\$ 12,182</b>	<b>\$ 9,521</b>	<b>\$ 13,950</b>	<b>\$ 13,950</b>	<b>\$ 13,900</b>	
<b>486 INSURANCE PREMIUMS</b>								
486-353	Property and Liability Insurance	5,440	6,601	7,716	7,716	7,716	9,535	C
<b>TOTAL 486 INSURANCE PREMIUMS</b>		<b>\$ 5,440</b>	<b>\$ 6,601</b>	<b>\$ 7,716</b>	<b>\$ 7,716</b>	<b>\$ 7,716</b>	<b>\$ 9,535</b>	
<b>487 EMPLOYEE BENEFITS</b>								
487-154	Short Term Disability	-	-	-	-	-	-	
487-161	SS/Medicare	1	-	-	-	-	-	
<b>TOTAL 487 EMPLOYEE BENEFITS</b>		<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>492 INTERFUND TRANSFERS</b>								
492-020	To Capital Improvement Fund	60,000	243,974	109,653	109,653	109,653	92,000	
492-020	To Capital Fund - Park Improv.	-	-	-	-	-	-	
492-040	To Street Improvement Fund	70,298	70,298	70,298	70,298	70,298	80,064	
492-050	To Sewer Fund Capital	-	-	-	-	-	44,541	
<b>TOTAL 492 INTERFUND TRANSFERS</b>		<b>\$ 130,298</b>	<b>\$ 314,272</b>	<b>\$ 179,951</b>	<b>\$ 179,951</b>	<b>\$ 179,951</b>	<b>\$ 216,605</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 1,237,100</b>	<b>\$ 1,530,940</b>	<b>\$ 1,148,338</b>	<b>\$ 1,395,023</b>	<b>\$ 1,389,820</b>	<b>\$ 1,610,100</b>	
<b>NET INCOME</b>		<b>280,175</b>	<b>222,423</b>	<b>354,139</b>	<b>152,668</b>	<b>(80,299)</b>	<b>0</b>	
	GF Cash Balance 1/1			1,053,015	1,053,015	811,431	1,205,683	
	GF Cash Balance 12/31				1,205,683	731,142	1,205,683	

DUBLIN BOROUGH  
2024 BUDGET  
SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET	SCH
<b>REVENUES</b>								
<b>341 INTEREST EARNINGS</b>								
341-100	Interest - Checking	1,077	6,826	16,318	16,500	3,300	8,000	
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 1,077</b>	<b>\$ 6,826</b>	<b>\$ 16,318</b>	<b>\$ 16,500</b>	<b>\$ 3,300</b>	<b>\$ 8,000</b>	
<b>364 GENERAL OPERATING REVENUE</b>								
364-110	Tapping & Connection Fees	84,980	274,660	-	-	1,500	-	
364-120	Sewer Use Charges	662,291	686,586	606,586	685,000	685,000	867,240	
364-125	Sewer Use Charges - Late Fees	7,056	6,066	5,513	5,550	5,000	5,000	
364-320	Sewer Lateral Inspection Fees	1,725	1,500	1,117	1,117	1,000	1,000	
364-325	Certification Fees	-	-	-	-	-	-	
364-900	Other Operating Revenue	-	-	-	-	-	-	
<b>TOTAL 364 GENERAL OPERATING REVENUE</b>		<b>\$ 756,052</b>	<b>\$ 968,812</b>	<b>\$ 613,217</b>	<b>\$ 691,667</b>	<b>\$ 692,500</b>	<b>\$ 873,240</b>	
<b>389 REIMBURSEMENTS</b>								
389-250	Medical Insurance Premium	200	210	165	226	226	241	A
<b>TOTAL 389 MEDICAL INSURANCE PREMIUM</b>		<b>\$ 200</b>	<b>\$ 210</b>	<b>\$ 165</b>	<b>\$ 226</b>	<b>\$ 226</b>	<b>\$ 241</b>	
<b>391 PROCEEDS OF GENERAL FIXED ASSET</b>								
391-100	Sale of Asset	-	-	-	-	-	-	
391-120	Insurance Claim Reimbursement	-	-	118	118	-	-	
<b>TOTAL 391 PROCEEDS OF GENERAL FIXED ASSET</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ 118</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>392 INTERFUND TRANSFERS</b>								
392-010	From General Fund	-	-	-	-	-	-	
392-000	Interfund Operating Transfer	-	-	-	-	-	-	
392-080	Transfer from Sewer Fund Reserve	-	-	-	-	-	-	
<b>TOTAL 392 INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>395 MISCELLANEOUS</b>								
395-100	Miscellaneous Income	-	-	-	-	-	-	
<b>TOTAL 395 MISCELLANEOUS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL SEWER FUND REVENUE</b>		<b>\$ 757,329</b>	<b>\$ 975,848</b>	<b>\$ 629,817</b>	<b>\$ 708,511</b>	<b>\$ 696,026</b>	<b>\$ 881,481</b>	

DUBLIN BOROUGH  
2024 BUDGET  
SEWER FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>EXPENDITURES</b>								
<b>401 ADMINISTRATION</b>								
401-110	Salaries & Wages	57,564	58,745	51,216	60,519	60,519	62,646	
401-183	Overtime	14,131	14,444	15,452	17,021	17,021	17,619	
401-210	Office Supplies	579	577	772	736	600	600	
401-229	Food & Beverages	30	63	106	250	250	250	
401-260	Minor Equipment	937	33	406	2,000	2,000	2,500	
401-270	Computer Hardware/Software	528	3,485	2,061	2,000	1,000	2,000	
401-300	Other Services & Charges	23	-	-	400	400	400	
401-310	Legal Services	4,145	4,258	4,447	8,500	8,000	8,000	
401-311	Auditing Services	3,585	4,155	4,096	4,096	3,675	4,500	
401-316	Uniforms	356	450	186	500	500	500	
401-321	Telephone Monthly Charges	3,933	4,872	3,687	4,361	4,361	5,200	
401-325	Postage	730	753	699	699	-	800	
401-340	Advertising/Printing	2,430	2,088	368	1,000	1,000	1,500	
401-420	Dues, Meetings & Training	-	2,637	2,760	2,760	1,000	2,700	
401-450	Contracted Services	688	332	486	1,000	1,000	1,000	
<b>TOTAL 401 ADMINISTRATION</b>		<b>\$ 89,658</b>	<b>\$ 96,892</b>	<b>\$ 86,743</b>	<b>\$ 105,842</b>	<b>\$ 101,326</b>	<b>\$ 110,216</b>	
<b>408 ENGINEERING SERVICES</b>								
408-313	General Engineering	20,313	34,509	11,208	30,000	30,000	30,000	
408-316	Special Engineering	22,898	20,053	15,449	31,000	31,000	31,000	
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ 43,211</b>	<b>\$ 54,562</b>	<b>\$ 26,657</b>	<b>\$ 61,000</b>	<b>\$ 61,000</b>	<b>\$ 61,000</b>	
<b>409 BUILDINGS &amp; GROUNDS</b>								
409-370	Repairs & Maintenance	2,091	21,908	13,857	32,611	32,611	32,000	
<b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>		<b>\$ 2,091</b>	<b>\$ 21,908</b>	<b>\$ 13,857</b>	<b>\$ 32,611</b>	<b>\$ 32,611</b>	<b>\$ 32,000</b>	
<b>429 WASTEWATER COLLECTION &amp; TREATMENT</b>								
429-220	Operating Supplies	20,834	24,351	36,389	38,000	38,000	40,000	
429-230	Vehicle Fuel	4,595	10,150	7,148	9,500	9,500	9,500	
429-260	Minor Equipment	1,199	3,716	1,241	3,500	3,500	3,500	
429-360	Utilities	41,435	48,982	52,054	60,000	60,000	60,000	
429-371	Vehicle Maintenance	131	1,496	4,169	4,500	1,000	6,500	
429-372	R&M - Collection Services	8,188	16,665	10,346	20,000	20,000	20,000	
429-373	R&M - Operating Equipment	11,310	43,367	42,480	46,000	46,000	51,500	
429-450	Contracted Services	1,376	2,016	5,201	7,500	7,500	7,500	
429-452	Sludge Removal	32,109	28,335	28,051	35,000	35,000	35,000	
429-455	Lab Services	10,034	10,964	8,147	11,000	12,000	12,000	
<b>TOTAL 429 COLLECTION &amp; TREATMENT</b>		<b>\$ 131,210</b>	<b>\$ 190,042</b>	<b>\$ 195,225</b>	<b>\$ 235,000</b>	<b>\$ 232,500</b>	<b>\$ 245,500</b>	
<b>471 DEBT PRINCIPAL &amp; INTEREST</b>								
471-740	General Obligation Bonds - Principal	83,961	78,902	23,100	25,237	25,237	26,117	D
471-741	General Obligation Bonds - Interest	8,056	5,042	3,020	3,258	3,258	2,378	D
475-000	Bond Issuance Cost	-	-	-	-	-	-	
<b>TOTAL 471 DEBT PRINCIPAL &amp; INTEREST</b>		<b>\$ 92,017</b>	<b>\$ 83,945</b>	<b>\$ 26,120</b>	<b>\$ 28,495</b>	<b>\$ 28,495</b>	<b>\$ 28,495</b>	
<b>486 INSURANCE PREMIUMS</b>								
486-351	Workers Compensation Insurance	234	2,568	1,487	1,487	1,487	1,844	B
486-353	Liability & Property Insurance	7,693	9,335	10,912	10,912	10,912	13,485	C
<b>TOTAL 486 INSURANCE PREMIUMS</b>		<b>\$ 7,927</b>	<b>\$ 11,903</b>	<b>\$ 12,399</b>	<b>\$ 12,399</b>	<b>\$ 12,399</b>	<b>\$ 15,329</b>	

DUBLIN BOROUGH  
2024 BUDGET  
SEWER FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>487 EMPLOYEE BENEFITS</b>								
487-153	Long Term Disability	1,298	1,298	1,464	1,325	1,300	1,300	
487-154	Short Term Disability	726	726	819	741	725	725	
487-158	Life Insurance	996	1,494	498	1,000	1,000	1,000	
487-159	Medical & Dental Insurance	5,526	9,398	10,662	11,405	11,405	14,270	A
487-160	Non-Uniform Pension	3,226	3,334	2,657	3,250	3,250	3,612	
487-161	SS/Medicare	5,469	5,583	5,085	5,932	5,932	6,140	
487-162	Unemployment Compensation	-	-	-	-	-	-	
<b>TOTAL 487 EMPLOYEE BENEFITS</b>		<b>\$ 17,242</b>	<b>\$ 21,833</b>	<b>\$ 21,185</b>	<b>\$ 23,653</b>	<b>\$ 23,612</b>	<b>\$ 27,047</b>	
<b>INTERFUND TRANSFERS</b>								
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	253,773	253,773	253,773	280,000	
492-000	Interfund Operating Transfer	-	-	-	-	-	-	
<b>TOTAL 492 INTERFUND TRANSFERS</b>		<b>\$ 309,980</b>	<b>\$ 309,980</b>	<b>\$ 323,773</b>	<b>\$ 323,773</b>	<b>\$ 323,773</b>	<b>\$ 350,000</b>	
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$ 693,335</b>	<b>\$ 791,065</b>	<b>\$ 705,959</b>	<b>\$ 822,773</b>	<b>\$ 815,716</b>	<b>\$ 869,587</b>	
<b>NET INCOME</b>		<b>63,994</b>	<b>184,783</b>	<b>(76,142)</b>	<b>(114,262)</b>	<b>(119,690)</b>	<b>11,894</b>	
	SF Cash Balance 1/1			468,479	468,479	297,746	354,217	
	SF Cash Balance 12/31			392,337	354,217	178,056	366,111	

DUBLIN BOROUGH  
2024 BUDGET  
WATER FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>REVENUES</b>								
<b>341 INTEREST EARNINGS</b>								
341-100	Interest - Checking	602	3,847	9,954	10,500	1,500	6,500	
341-300	Interest - CD	-	-	-	-	-	11,000	
<b>TOTAL 341 INTEREST</b>		<b>\$ 602</b>	<b>\$ 3,847</b>	<b>\$ 9,954</b>	<b>\$ 10,500</b>	<b>\$ 1,500</b>	<b>\$ 17,500</b>	
<b>GENERAL GOVERNMENT</b>								
361-320	Engineering Reimbursements	-	-	-	-	-	-	
<b>TOTAL 361 GENERAL GOVERNMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>378 GENERAL OPERATING REVENUE</b>								
378-100	Water Sales	136,192	181,438	148,095	172,000	185,000	185,000	
378-101	Water - Base Rate	80,918	84,447	77,248	85,000	85,000	90,000	
378-130	Water Sales - Hilltown	-	-	-	-	-	-	
378-140	Water Sales - Late Fees	1,518	1,899	1,917	1,950	1,500	1,500	
378-150	Water Sales - Usage Exceedance	-	-	24	24	-	-	
378-200	Tapping & Conn.Fees/Meter Sales	50,096	112,344	1,868	2,500	5,000	3,822	
378-325	Certification Fees	-	-	-	-	-	-	
378-800	Meter Sales	11,435	19,937	502	502	-	-	
<b>TOTAL 378 GENERAL OPERATING REVENUE</b>		<b>\$ 280,158</b>	<b>\$ 400,066</b>	<b>\$ 229,653</b>	<b>\$ 261,976</b>	<b>\$ 276,500</b>	<b>\$ 280,322</b>	
<b>REIMBURSEMENTS</b>								
389-250	Medical Insurance Premium	200	210	165	210	226	241	A
<b>TOTAL 389 REIMBURSEMENTS</b>		<b>\$ 200</b>	<b>\$ 210</b>	<b>\$ 165</b>	<b>\$ 210</b>	<b>\$ 226</b>	<b>\$ 241</b>	
<b>392 INTERFUND TRANSFERS</b>								
392-010	From General Fund	-	-	-	-	-	-	
392-060	Transfer from Water Capital Fund	-	-	346,900	346,900	-	-	
<b>TOTAL 392 INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,900</b>	<b>\$ 346,900</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>395 MISCELLANEOUS</b>								
395-000	Miscellaneous Revenue	-	-	-	-	-	-	
<b>TOTAL 395 REIMBURSEMENTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL WATER FUND REVENUE</b>		<b>\$ 280,960</b>	<b>\$ 404,122</b>	<b>\$ 586,673</b>	<b>\$ 619,586</b>	<b>\$ 278,226</b>	<b>\$ 298,063</b>	

**DUBLIN BOROUGH  
2024 BUDGET  
WATER FUND**

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>EXPENDITURES</b>								
<b>401 ADMINISTRATION</b>								
401-110	Salaries & Wages	43,248	44,986	30,887	44,242	45,903	47,512	
401-183	Overtime	7,558	7,687	4,502	6,000	7,748	8,018	
401-210	Office Supplies	57	22	618	618	150	500	
401-260	Minor Equipment	225	233	34	250	250	250	
401-270	Computer Hardware/Software	853	3,076	1,936	2,500	1,500	3,500	
401-300	Other Services & Charges	334	-	-	527	500	500	
401-310	Legal Services	349	1,111	1,496	1,500	1,000	1,500	
401-311	Auditing Services	3,585	4,155	4,097	4,155	3,675	4,300	
401-316	Uniforms	491	532	356	500	500	500	
401-321	Telephone Monthly Charges	3,508	3,738	3,255	3,500	3,200	3,200	
401-325	Postage	-	447	699	699	-	800	
401-340	Advertising/Printing	1,033	1,402	368	1,000	1,000	1,500	
401-420	Dues, Meetings & Training	5,209	5,247	5,957	6,000	5,800	6,000	
401-450	Contracted Services	332	1,720	3,487	4,500	1,500	1,500	
<b>TOTAL 401 ADMINISTRATION</b>		<b>\$ 66,781</b>	<b>\$ 74,356</b>	<b>\$ 57,691</b>	<b>\$ 75,991</b>	<b>\$ 72,726</b>	<b>\$ 79,580</b>	
<b>408 ENGINEERING SERVICES</b>								
408-313	General Engineering	5,669	2,647	3,294	5,000	15,000	15,000	
408-316	Special Engineering	9,552	13,295	13,280	18,000	18,000	18,000	
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ 15,222</b>	<b>\$ 15,942</b>	<b>\$ 16,574</b>	<b>\$ 23,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	
<b>409 BUILDINGS &amp; GROUNDS</b>								
409-370	Repairs & Maintenance	1,538	1,789	3,763	4,000	3,000	3,000	
<b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>		<b>\$ 1,538</b>	<b>\$ 1,789</b>	<b>\$ 3,763</b>	<b>\$ 4,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	
<b>429 WATER SUPPLY &amp; TREATMENT</b>								
449-220	Operating Supplies	1,751	6,109	7,804	8,000	3,000	10,000	
449-240	Water Meters	46,451	9,342	17,807	18,000	-	2,000	
449-260	Minor Equipment	37	1,277	571	1,500	1,500	1,500	
449-360	Utilities	19,255	20,836	19,016	24,000	24,000	25,000	
449-370	R&M - Distribution System/Meters	461	8,056	20,759	17,000	8,000	12,000	
449-371	Vehicle Maintenance	757	1,624	2,641	3,000	1,500	1,500	
449-374	R&M - Pump Equipment	3,468	1,383	2,612	5,000	5,000	5,000	
449-450	Contracted Services	25,017	7,498	5,573	7,500	7,500	7,500	
449-455	Lab Services	9,277	3,955	8,862	12,000	12,000	12,000	
<b>TOTAL 429 WATER SUPPLY &amp; TREATMENT</b>		<b>\$ 106,474</b>	<b>\$ 60,080</b>	<b>\$ 85,644</b>	<b>\$ 96,000</b>	<b>\$ 62,500</b>	<b>\$ 76,500</b>	
<b>486 INSURANCE PREMIUMS</b>								
486-351	Workers Compensation Insurance	234	2,477	1,487	1,487	1,487	1,844	B
486-353	Liability & Property Insurance	5,673	6,883	8,046	8,046	8,046	9,944	C
<b>TOTAL 486 INSURANCE PREMIUMS</b>		<b>\$ 5,907</b>	<b>\$ 9,361</b>	<b>\$ 9,533</b>	<b>\$ 9,533</b>	<b>\$ 9,533</b>	<b>\$ 11,788</b>	
<b>487 EMPLOYEE BENEFITS</b>								
487-153	Long Term Disability	845	845	942	853	845	921	
487-154	Short Term Disability	332	332	370	335	332	332	
487-158	Life Insurance	480	720	381	480	480	480	
487-159	Medical & Dental Insurance	5,526	9,398	10,662	11,405	11,405	14,270	A
487-160	Non-Uniform Pension	2,286	2,410	1,172	2,342	2,342	2,499	
487-161	SS/Medicare	3,871	4,013	3,244	4,104	4,104	4,248	
487-162	Unemployment Compensation	-	-	-	-	-	-	
<b>TOTAL 487 EMPLOYEE BENEFITS</b>		<b>\$ 13,341</b>	<b>\$ 17,719</b>	<b>\$ 16,771</b>	<b>\$ 19,519</b>	<b>\$ 19,508</b>	<b>\$ 22,750</b>	
<b>492 INTERFUND TRANSFERS</b>								



DUBLIN BOROUGH

2024 BUDGET

WATER FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
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	65,701	65,701	65,701	69,601	
<b>TOTAL 492 INTERFUND TRANSFERS</b>		<b>\$ 60,000</b>	<b>\$ 149,741</b>	<b>\$ 125,701</b>	<b>\$ 125,701</b>	<b>\$ 125,701</b>	<b>\$ 129,601</b>	
<b>TOTAL WATER FUND EXPENDITURES</b>		<b>\$ 269,263</b>	<b>\$ 328,988</b>	<b>\$ 315,676</b>	<b>\$ 353,744</b>	<b>\$ 325,968</b>	<b>\$ 356,218</b>	
<b>NET INCOME</b>		<b>11,697</b>	<b>75,134</b>	<b>270,998</b>	<b>265,842</b>	<b>(47,742)</b>	<b>(58,155)</b>	
	WF Cash Balance 1/1			229,625	229,625	167,794	495,467	
	WF Cash Balance 12/31				495,467	120,052	437,312	

DUBLIN BOROUGH  
2024 BUDGET  
HIGHWAY AID FUND

ACCOUNT NUMBER	DESCRIPTION	2021	2022	2023		2023	2024
		ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET
<b>REVENUES</b>							
<b>341 INTEREST EARNINGS</b>							
341-100	Interest - Checking	4	410	2,048	2,150	300	1,500
<b>TOTAL 341 INTEREST</b>		<b>\$ 4</b>	<b>\$ 410</b>	<b>\$ 2,048</b>	<b>\$ 2,150</b>	<b>\$ 300</b>	<b>\$ 1,500</b>
<b>350 STATE SHARED REVENUE</b>							
350-100	Liquid Fuels Tax	50,748	50,536	52,110	52,110	51,049	51,248
<b>TOTAL 350 STATE SHARED REVENUE</b>		<b>\$ 50,748</b>	<b>\$ 50,536</b>	<b>\$ 52,110</b>	<b>\$ 52,110</b>	<b>\$ 51,049</b>	<b>\$ 51,248</b>
<b>380 MISCELLANEOUS REVENUE</b>							
380-000	Miscellaneous Revenue	-	-	-	-	-	-
<b>TOTAL 380 MISCELLANEOUS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL HIGHWAY AID REVENUE</b>		<b>\$ 50,752</b>	<b>\$ 50,946</b>	<b>\$ 54,158</b>	<b>\$ 54,260</b>	<b>\$ 51,349</b>	<b>\$ 52,748</b>
<b>EXPENDITURES</b>							
<b>405 ADMINISTRATION</b>							
405-200	Check Order Fees	22	-	-	-	-	-
<b>TOTAL 405 ADMINISTRATION</b>		<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>433 TRAFFIC SIGNALS &amp; SIGNS</b>							
433-360	Utilities	253	268	236	375	375	748
433-375	Contracted Services	-	4,566	1,172	4,500	5,500	5,500
<b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b>		<b>\$ 253</b>	<b>\$ 4,834</b>	<b>\$ 1,408</b>	<b>\$ 4,875</b>	<b>\$ 5,875</b>	<b>\$ 6,248</b>
<b>434 STREET LIGHTING</b>							
434-360	Utilities	13,244	13,983	12,194	13,974	13,974	14,000
434-450	Contracted Services	2,618	4,174	6,798	7,000	5,500	6,500
<b>TOTAL 434 STREET LIGHTING</b>		<b>\$ 15,861</b>	<b>\$ 18,156</b>	<b>\$ 18,992</b>	<b>\$ 20,974</b>	<b>\$ 19,474</b>	<b>\$ 20,500</b>
<b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>							
438-370	Repairs & Maintenance	-	-	-	-	-	-
438-450	Contracted Services	-	-	-	-	-	-
<b>TOTAL 438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERFUND TRANSFERS</b>							
492-100	To General Fund	30,000	30,000	-	25,000	26,000	26,000
<b>TOTAL 492 INTERFUND TRANSFERS</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>TOTAL HIGHWAY AID EXPENDITURES</b>		<b>\$ 46,136</b>	<b>\$ 52,990</b>	<b>\$ 20,400</b>	<b>\$ 50,849</b>	<b>\$ 51,349</b>	<b>\$ 52,748</b>
<b>NET INCOME</b>		<b>4,616</b>	<b>(2,045)</b>	<b>33,758</b>	<b>3,411</b>	<b>0</b>	<b>0</b>
HAF Cash Balance 1/1				15,904	15,904	17,949	19,315
HAF Cash Balance 12/31					19,315	17,949	19,315

DUBLIN BOROUGH  
2024 BUDGET  
COMMUNITY EVENTS FUND

ACCOUNT		2021	2022	2023	2023	2023	2024
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET
<b>REVENUES</b>							
341-100	Interest - Checking	16	112	327	350	50	100
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 16</b>	<b>\$ 112</b>	<b>\$ 327</b>	<b>\$ 350</b>	<b>\$ 50</b>	<b>\$ 100</b>
<b>COMMUNITY DAY</b>							
367-100	Community Day Sponsors	-	6,648	9,236	9,236	5,150	5,200
367-300	Holiday Gathering	-	6,800	3,100	4,500	4,500	-
367-400	Community Day Exhibitors	-	1,000	950	950	900	900
<b>TOTAL 367 COMMUNITY DAY</b>		<b>\$ -</b>	<b>\$ 14,448</b>	<b>\$ 13,286</b>	<b>\$ 14,686</b>	<b>\$ 10,550</b>	<b>\$ 6,100</b>
<b>TOTAL COMMUNITY DAY REVENUE</b>		<b>\$ 16</b>	<b>\$ 14,559</b>	<b>\$ 13,613</b>	<b>\$ 15,036</b>	<b>\$ 10,600</b>	<b>\$ 6,200</b>
<b>EXPENDITURES</b>							
<b>457 COMMUNITY DAY</b>							
457-215	Awards, Certificates & Plaques	-	584	222	222	100	200
457-221	Community Policing Supplies	-	-	-	-	500	500
457-220	Operating Supplies	-	1,180	1,606	1,606	200	200
457-229	Food & Beverages	-	41	168	168	-	-
457-300	Other Services & Charges	-	-	200	200	-	-
457-340	Advertising and Printing	-	317	856	856	800	800
457-450	Contracted Services	-	4,875	4,523	4,523	4,500	4,500
457-500	Holiday Gathering Expenses	-	6,530	-	4,500	4,500	-
<b>TOTAL 457 COMMUNITY DAY EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 13,528</b>	<b>\$ 7,575</b>	<b>\$ 12,075</b>	<b>\$ 10,600</b>	<b>\$ 6,200</b>
<b>NET INCOME</b>		<b>16</b>	<b>1,031</b>	<b>6,038</b>	<b>2,961</b>	<b>0</b>	<b>0</b>
CDF Cash Balance 1/1				5,568	5,568	5,260	8,529
CDF Cash Balance 12/31					8,529	5,260	8,529

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET
<b>REVENUES</b>							
<b>341 INTEREST EARNINGS</b>							
341-100	Interest - Checking	655	5,794	15,262	16,000	1,500	8,000
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 655</b>	<b>\$ 5,794</b>	<b>\$ 15,262</b>	<b>\$ 16,000</b>	<b>\$ 1,500</b>	<b>\$ 8,000</b>
<b>357 LOCAL GOVERNMENT GRANTS</b>							
357-250	ARLE Grant	-	-	-	-	-	-
357-301	CDBG Grant (Crosswalks)	-	-	207,027	207,027	253,000	-
357-302	Growing Greener Grant	-	-	-	-	66,938	82,450
357-303	Green Light Go Grant	-	-	-	85,000	136,560	-
357-304	Traffic Safety Program Grant	-	-	-	-	-	83,983
357-400	PCCD Grant (BWC)	-	-	6,145	6,145	-	6,145
<b>TOTAL 357 LOCAL GOVERNMENT GRANTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,172</b>	<b>\$ 298,172</b>	<b>\$ 456,498</b>	<b>\$ 172,578</b>
<b>392 INTERFUND TRANSFERS</b>							
392-010	From General Fund	60,000	243,974	109,653	109,653	109,653	92,000
<b>TOTAL 392 INTERFUND TRANSFER</b>		<b>\$ 60,000</b>	<b>\$ 243,974</b>	<b>\$ 109,653</b>	<b>\$ 109,653</b>	<b>\$ 109,653</b>	<b>\$ 92,000</b>
<b>TOTAL GENERAL FUND CAPITAL REVENUE</b>		<b>\$ 60,655</b>	<b>\$ 249,768</b>	<b>\$ 338,087</b>	<b>\$ 423,825</b>	<b>\$ 567,651</b>	<b>\$ 272,578</b>
<b>EXPENDITURES</b>							
<b>405 ADMINISTRATION</b>							
405-315	Bank Check Fees	-	-	-	-	-	-
<b>TOTAL 405 ADMINISTRATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>408 ENGINEERING SERVICES</b>							
408-312	Engineering Services	320	1,303	-	-	-	-
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ 320</b>	<b>\$ 1,303</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>409 BUILDINGS &amp; GROUNDS</b>							
409-600	Building Repairs	8,110	-	-	-	-	-
<b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>		<b>\$ 8,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>410 PUBLIC SAFETY (POLICE)</b>							
410-260	Police Body Cameras/Tasers	-	-	10,818	6,000	6,000	10,818
410-700	Police Vehicle Purchase	-	-	-	-	-	83,983
<b>TOTAL 410 POLICE (PUBLIC SAFETY)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,818</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 94,801</b>
<b>433 TRAFFIC SIGNALS &amp; SIGNS</b>							
433-700	Traffic Signals	-	-	-	-	-	-
<b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>438 CAPITAL PROJECTS</b>							
438-371	ARLE Grant	126	-	-	-	-	-
438-373	Green Light Go Grant (Signal Upgrades)	-	7,678	99,073	161,700	161,700	-
438-374	Supplee Park Improvements	-	-	-	-	-	-
438-375	Borough Hall Improve. Cameras/Windows	-	13,177	1,803	1,803	30,000	55,000
438-375	Front Door Handicap Button	-	-	-	-	-	-
438-375	New Carpet (Admin & Meeting Rm)	-	-	-	-	-	-
438-375	New Carpet (Police)	-	-	-	-	5,000	-
438-377	CDBG Grant (Crosswalks)	528	32,541	199,750	199,750	286,200	-
438-379	Growing Greener	-	-	-	-	78,750	97,000
<b>TOTAL 438 CAPITAL PROJECTS</b>		<b>\$ 654</b>	<b>\$ 53,396</b>	<b>\$ 300,625</b>	<b>\$ 363,253</b>	<b>\$ 561,650</b>	<b>\$ 152,000</b>
<b>439 CAPITAL EQUIPMENT</b>							
439-37	Radio Upgrades - PD	-	-	-	-	-	-
439-371	Vehicle Replacement (Police)	-	58,974	-	-	-	-
439-375	Park Equipment - New Zero Turn	-	-	-	-	-	-
439-377	Server (Admin/Police)	-	-	-	-	-	12,500
<b>TOTAL 439 CAPITAL EQUIPMENT</b>		<b>\$ -</b>	<b>\$ 58,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,500</b>
<b>454 PARKS</b>							
454-600	Parks	-	-	-	-	-	-
<b>TOTAL 454 PARKS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>471 DEBT PRINCIPAL</b>							
471-000	General Obligation Principal (Radios)	7,632	-	-	-	-	-
471-000	Debt Principal - Other	-	-	-	-	-	-
<b>TOTAL 471 DEBT PRINCIPAL</b>		<b>\$ 7,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

DUBLIN BOROUGH  
2024 BUDGET  
GENERAL FUND CAPITAL

ACCOUNT		2021	2022	2023	2023	2023	2024
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET
<b>472 DEBT INTEREST</b>							
472-000	General Obligation Interest (Radios)			-	-	-	-
472-000	Debt Interest - Other	-	-	-	-	-	-
472-100	General Obligation Interest	114	-	-	-	-	-
<b>TOTAL 472 TOTAL DEBT INTEREST</b>		<b>\$ 114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>492 INTERFUND TRANSFERS</b>							
492-010	To General Fund	-	-	-	-	-	-
<b>TOTAL 492 INTERFUND TRANSFER</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,831</b>	<b>\$ 113,672</b>	<b>\$ 311,443</b>	<b>\$ 369,253</b>	<b>\$ 567,650</b>	<b>\$ 259,301</b>
<b>NET INCOME</b>		<b>43,825</b>	<b>136,095</b>	<b>26,644</b>	<b>54,572</b>	<b>1</b>	<b>13,277</b>
<b>GFC Cash Balance 1/1</b>				<b>358,074</b>	<b>358,074</b>	<b>217,596</b>	<b>412,646</b>
<b>GFC Cash Balance 12/31</b>					<b>412,646</b>	<b>217,597</b>	<b>425,924</b>

DUBLIN BOROUGH  
2024 BUDGET  
SEWER FUND CAPITAL

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>REVENUES</b>								
<b>341 INTEREST EARNINGS</b>								
341-100	Interest - Checking	1,666	5,198	15,702	16,500	1,500	8,500	
341-200	Interest - Borrowing 2019	5,204	25,711	55,272	58,000	4,500	28,000	
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 6,870</b>	<b>\$ 30,909</b>	<b>\$ 70,974</b>	<b>\$ 74,500</b>	<b>\$ 6,000</b>	<b>\$ 36,500</b>	
<b>380 MISCELLANEOUS</b>								
380-100	Miscellaneous	-	-	-	-	-	-	
380-420	DCED Small Water & Sewer Grant	3,742	-	-	-	-	-	
<b>TOTAL 380 MISCELLANEOUS</b>		<b>\$ 3,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>393 PROCEEDS OF LONG TERM DEBT</b>								
393-100	QNB Borrowing	-	-	-	63,082	560,300	809,000	
<b>TOTAL 393 PROCEEDS OF LONG TERM DEBT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,082</b>	<b>\$ 560,300</b>	<b>\$ 809,000</b>	
<b>392 INTERFUND TRANSFERS</b>								
392-010	From Sewer Fund	239,980	239,980	253,773	253,773	253,773	280,000	
392-050	From General Fund (COVID Relief)	-	-	-	-	-	44,541	
<b>TOTAL 392 INTERFUND TRANSFER</b>		<b>\$ 239,980</b>	<b>\$ 239,980</b>	<b>\$ 253,773</b>	<b>\$ 253,773</b>	<b>\$ 253,773</b>	<b>\$ 324,541</b>	
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 250,592</b>	<b>\$ 270,889</b>	<b>\$ 324,747</b>	<b>\$ 391,355</b>	<b>\$ 820,073</b>	<b>\$ 1,170,041</b>	

DUBLIN BOROUGH  
2024 BUDGET  
SEWER FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET	SCH
<b>EXPENDITURES</b>								
<b>408 ENGINEERING SERVICES</b>								
408-313	Borough Engineer - Kern Drive	3,917	-					
<b>TOTAL 408 BOROUGH ENGINEER</b>		<b>\$ 3,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>429 CAPITAL PROJECTS</b>								
429-370	Repairs & Rehab - CO&A	-	-	-	-	-	-	
429-373	Emergency Repairs	-	-	-	-	-	-	
<b>TOTAL 219 CAPITAL PROJECTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>438 CAPITAL PROJECTS - CO&amp;A</b>								
438-371	I/I Repair	-	-	-	-	-	-	
438-373	Dublin Acres Preventative Maint.	-	-	-	-	3,800	25,000	
438-374	Kern Drive Interceptor Relining	-	-	-	-	-	-	
438-375	Sewer I/I Rehabilitation	-	18,543	263,104	263,104	250,000	315,500	
438-376	Service Lateral Repairs	-	-	-	-	-	-	
<b>TOTAL 438 CAPITAL PROJECTS CO&amp;A</b>		<b>\$ -</b>	<b>\$ 18,543</b>	<b>\$ 263,104</b>	<b>\$ 263,104</b>	<b>\$ 253,800</b>	<b>\$ 340,500</b>	
<b>438 CAPITAL PROJECTS</b>								
438-383	Twin Oaks - Hard Piped Bypass Pump							
438-385	Twin Oaks-Bypass Pumping Connection		2,835					
438-386	STP-Influent Equalization Lagoon	550,048	923	1,576	1,576		145,000	
438-387	Kern Drive Interceptor Extension (Engineer) Repaint Above Grade Steel Treatment Tanks (438.388)	2,929	4,165	33,310	33,310	50,000		
438-388		64	471,595	28,196	28,196	510,300	664,000	
<b>TOTAL 438 CAPITAL PROJECTS</b>		<b>\$ 553,041</b>	<b>\$ 479,518</b>	<b>\$ 63,082</b>	<b>\$ 63,082</b>	<b>\$ 560,300</b>	<b>\$ 809,000</b>	
<b>438 CAPITAL EQUIPMENT</b>								
438-393	PW - Zero Turn Mower	-	-	-	-	-	-	
438-394	HVAC System (Sewer Plant)	-	-	-	-	-	-	
438-395	Blower Enclosure Replacement (4)	28,118	751	-	-	-	-	
438-396	Muffler WWTP Generator Replacement	-	-	12,673	12,673	15,000	-	
438-397	Process Air Blower for Tank	-	-	-	-	-	6,500	
438-398	Return Activated Sludge Pump	-	-	-	-	-	5,500	
<b>TOTAL 438 CAPITAL EQUIPMENT</b>		<b>\$ 28,118</b>	<b>\$ 751</b>	<b>\$ 12,673</b>	<b>\$ 12,673</b>	<b>\$ 15,000</b>	<b>\$ 12,000</b>	
<b>439 BANK FEE</b>								
439-370	Bank Fee	-	-	-	-	-	-	
<b>TOTAL 439 BANK FEE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>471 DEBT PRINCIPAL</b>								
471-000	Bond Expense 2019 - Other							
471-740	Bond Debt Principal	-	-	124,153	124,153	124,153	132,598	E
<b>TOTAL 472 DEBT PRINCIPAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,153</b>	<b>\$ 124,153</b>	<b>\$ 124,153</b>	<b>\$ 132,598</b>	
<b>472 DEBT INTEREST</b>								
472-741	Bond Debt Interest	89,956	88,025	85,963	85,963	85,961	81,951	E
<b>TOTAL 472 DEBT INTEREST</b>		<b>\$ 89,956</b>	<b>\$ 88,025</b>	<b>\$ 85,963</b>	<b>\$ 85,963</b>	<b>\$ 85,961</b>	<b>\$ 81,951</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 675,031</b>	<b>\$ 586,836</b>	<b>\$ 548,975</b>	<b>\$ 548,975</b>	<b>\$ 1,039,214</b>	<b>\$ 1,376,049</b>	
<b>NET INCOME</b>		<b>(424,439)</b>	<b>(315,947)</b>	<b>(224,228)</b>	<b>(157,620)</b>	<b>(219,141)</b>	<b>(206,008)</b>	
<b>SFC Cash Balance</b>								
SFC Cash Balance 1/1				397,116	397,116	405,658	239,496	
SFC Cash Balance 12/31					239,496	186,517	33,488	
SFC Cash Funds in Sinking Fund 1/1		2,327,936	1,856,730	1,415,770				
SFC Cash Funds in Sinking Fund 12/31		1,856,730	1,415,770					

DUBLIN BOROUGH  
2024 BUDGET  
WATER FUND CAPITAL

ACCOUNT		2021	2022	2023	2023	2023	2024	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
<b>REVENUES</b>								
<b>341 INTEREST EARNINGS</b>								
341-100	Interest - Checking	3,080	8,970	18,035	19,000	3,400	9,000	
341-200	Interest - Borrowing 2019	1,443	1,825	4,970	5,000	500	3,000	
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 4,523</b>	<b>\$ 10,795</b>	<b>\$ 23,005</b>	<b>\$ 24,000</b>	<b>\$ 3,900</b>	<b>\$ 12,000</b>	
<b>380 MISCELLANEOUS</b>								
380-000	Miscellaneous	-	-	-	-	-	-	
<b>TOTAL 380 MISCELLANEOUS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>393 PROCEEDS OF LONG TERM DEBT</b>								
393-100	QNB Borrowing	-	-	-	-	-	-	
<b>TOTAL 393 PROCEEDS LONG TERM DEBT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>392 INTERFUND TRANSFERS</b>								
392-010	From Water Fund	-	89,741	65,701	65,701	65,701	69,601	
<b>TOTAL 392 INTERFUND TRANSFERS</b>		<b>\$ -</b>	<b>\$ 89,741</b>	<b>\$ 65,701</b>	<b>\$ 65,701</b>	<b>\$ 65,701</b>	<b>\$ 69,601</b>	
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 4,523</b>	<b>\$ 100,536</b>	<b>\$ 88,706</b>	<b>\$ 89,701</b>	<b>\$ 69,601</b>	<b>\$ 81,601</b>	
<b>EXPENDITURES</b>								
<b>401 ADMINISTRATION</b>								
401-900	Miscellaneous	-	-	-	-	-	-	
<b>TOTAL 401 MISCELLANEOUS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>408 ENGINEERING SERVICES</b>								
408-313	Borough Engineer	254	-	-	-	-	-	
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ 254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>438 CAPITAL PROJECTS / EQUIPMENT</b>								
448-270	Computer Hardware - Neptune 360	-	-	-	-	-	3,000	
438-370	R & M - Water Main Break	-	-	-	-	-	-	
448-365	Well #3 Auto Transfer Switch	-	13,185	-	-	-	-	
448-370	Well 5 Rehab Treatment System	-	4,959	-	-	-	-	
448-371	Well 1 Emergency Generator	-	-	-	-	-	-	
448-372	Water Distribution System Flush	-	-	-	-	-	-	
448-373	HVAC Replacement (Sewer Plant)	15,581	-	-	-	-	-	
448-374	Well 2 Operational Upgrades	-	4,164	-	-	-	-	
448-375	Well 3 SCADA Monitoring System	-	-	-	-	-	-	
448-376	Elevated Water Storage Tank	85,591	4,925	-	-	-	-	
448-377	Replace Existing Water Meters	-	-	-	-	-	-	
448-380	Public Works - Zero Turn Mower	-	-	-	-	-	-	
448-381	Well 1 Electrical/Control System	-	-	-	-	-	-	
448-382	Roof Replacement - Well #5	-	-	-	-	-	16,000	
<b>TOTAL 438 CAPITAL EQUIPMENT</b>		<b>\$ 101,172</b>	<b>\$ 27,233</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,000</b>	
<b>471 DEBT PRINCIPAL</b>								
471-740	QNB Borrowing	-	-	49,990	49,990	49,990	51,605	F
<b>TOTAL 471 DEBT PRINCIPAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,990</b>	<b>\$ 49,990</b>	<b>\$ 49,990</b>	<b>\$ 51,605</b>	
<b>DEBT INTEREST</b>								
472-741	QNB Borrowing	22,690	21,175	19,611	19,611	19,611	17,996	F
<b>TOTAL 472 DEBT INTEREST</b>		<b>\$ 22,690</b>	<b>\$ 21,175</b>	<b>\$ 19,611</b>	<b>\$ 19,611</b>	<b>\$ 19,611</b>	<b>\$ 17,996</b>	
<b>475 FISCAL AGENT FEES</b>								
475-000	Bond Issuance Costs	-	-	-	-	-	-	
<b>TOTAL 475 FISCAL AGENT FEES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>492 INTERFUND TRANSFERS</b>								
492-010	To Water Fund	-	-	346,900	346,900	-	-	
<b>TOTAL 492 INTERFUND TRANSFER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,900</b>	<b>\$ 346,900</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 124,116</b>	<b>\$ 48,408</b>	<b>\$ 416,501</b>	<b>\$ 416,501</b>	<b>\$ 69,601</b>	<b>\$ 88,601</b>	
<b>NET INCOME</b>		<b>(119,593)</b>	<b>52,128</b>	<b>(327,796)</b>	<b>(326,800)</b>	<b>0</b>	<b>(7,000)</b>	
WFC Cash Balance 1/1				815,322	815,322	807,025	488,522	
WFC Cash Balance 12/31					488,522	807,025	481,522	
WFC Cash Funds in Sinking Fund 1/1		465,142	131,284	126,689				
WFC Cash Funds in Sinking Fund 12/31		131,284	126,689					



DUBLIN BOROUGH  
2024 BUDGET  
STREET IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 YTD 11/13	2023 Y.E. Est.	2023 BUDGET	2024 BUDGET
<b>REVENUES</b>							
<b>301 REAL ESTATE PROPERTY TAX</b>							
301-100	Real Estate Taxes - Current	27,175	28,938	32,735	32,735	29,533	26,688
301-200	Real Estate Taxes - Prior Year	464	223	384	384	150	350
301-400	RE Taxes - Delinquent Tax Claims	-	-	538	538	-	350
<b>TOTAL 301 REAL ESTATE PROPERTY TAXES</b>		<b>\$ 27,639</b>	<b>\$ 29,161</b>	<b>\$ 33,657</b>	<b>\$ 33,657</b>	<b>\$ 29,683</b>	<b>\$ 27,388</b>
<b>341 INTEREST EARNINGS</b>							
341-100	Interest - Checking	447	2,502	5,517	5,600	800	2,500
341-200	Interest - Borrowing 2019	1,580	111	364	364	1,500	75
<b>TOTAL 341 INTEREST EARNINGS</b>		<b>\$ 2,027</b>	<b>\$ 2,612</b>	<b>\$ 5,881</b>	<b>\$ 5,964</b>	<b>\$ 2,300</b>	<b>\$ 2,575</b>
<b>380 MISCELLANEOUS REVENUE</b>							
380-410	Reimbursements	3,259	1,883	-	-	1,200	-
<b>TOTAL 380 MISCELLANEOUS</b>		<b>\$ 3,259</b>	<b>\$ 1,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200</b>	<b>\$ -</b>
<b>392 INTERFUND TRANSFERS</b>							
392-010	From General Fund	70,298	70,298	70,298	70,298	70,298	80,064
<b>TOTAL 392 INTERFUND TRANSFER</b>		<b>\$ 70,298</b>	<b>\$ 70,298</b>	<b>\$ 70,298</b>	<b>\$ 70,298</b>	<b>\$ 70,298</b>	<b>\$ 80,064</b>
<b>393 PROCEEDS OF LONG TERM DEBT</b>							
393-100	QNB Borrowing	-	-	-	-	-	9,027
<b>TOTAL 393 PROCEEDS OF LONG TERM DEBT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,027</b>
<b>TOTAL CURRENT REVENUE</b>		<b>\$ 103,222</b>	<b>\$ 103,954</b>	<b>\$ 109,836</b>	<b>\$ 109,919</b>	<b>\$ 103,481</b>	<b>\$ 119,054</b>
<b>EXPENDITURES</b>							
<b>403 TAX COLLECTION</b>							
403-161	Salaries & Wages	1,370	1,447	1,632	1,632	1,538	1,390
403-114	Employer Paid Payroll Taxes	105	120	135	135	118	-
403-300	Real Estate Refund	-	-	27	27	-	-
<b>TOTAL 403 TAX COLLECTION</b>		<b>\$ 1,475</b>	<b>\$ 1,567</b>	<b>\$ 1,793</b>	<b>\$ 1,793</b>	<b>\$ 1,656</b>	<b>\$ 1,390</b>
<b>408 ENGINEERING SERVICES</b>							
408-313	Borough Engineer	-	-	-	-	-	-
<b>TOTAL 408 ENGINEERING SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>							
438-370	Repairs & Maintenance	-	-	-	3,500	3,500	3,500
438-375	Advertising - Roadway Improvement	-	-	-	-	-	-
438-450	Contracted Services	-	612	-	5,000	5,000	5,000
438-610	Capital Construction	-	-	-	-	-	-
<b>TOTAL HIGHWAY MAINTENANCE &amp; REPAIRS</b>		<b>\$ -</b>	<b>\$ 612</b>	<b>\$ -</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>
<b>471 DEBT PRINCIPAL</b>							
471-000	QNB Borrowing	-	-	-	-	-	-
471-740	GO Bond Principal	45,185	54,477	56,237	56,237	56,237	58,053
<b>TOTAL 471 DEBT PRINCIPAL</b>		<b>\$ 45,185</b>	<b>\$ 54,477</b>	<b>\$ 56,237</b>	<b>\$ 56,237</b>	<b>\$ 56,237</b>	<b>\$ 58,053</b>
<b>471 DEBT INTEREST</b>							
471-741	GO Bond Interest	25,277	23,817	22,057	22,057	22,057	20,241
<b>TOTAL 472 DEBT INTEREST</b>		<b>\$ 25,277</b>	<b>\$ 23,817</b>	<b>\$ 22,057</b>	<b>\$ 22,057</b>	<b>\$ 22,057</b>	<b>\$ 20,241</b>
<b>475 FISCAL AGENT FEES</b>							
475-000	Bond Issuance Cost	-	-	-	-	-	-
<b>TOTAL 475 FISCAL AGENT FEES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>489 CAPITAL ROADWAY PROJECTS</b>							
489-000	Capital Roadway Projects	-	-	-	-	-	-
489-100	Roadway Improvement Program	305,781	20,827	16,687	16,687	-	112,500
489-300	Crack Seal Project	-	-	-	5,000	5,000	5,000
<b>TOTAL 489 CAPITAL ROADWAY PROJECTS</b>		<b>\$ 305,781</b>	<b>\$ 20,827</b>	<b>\$ 16,687</b>	<b>\$ 21,687</b>	<b>\$ 5,000</b>	<b>\$ 117,500</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 377,717</b>	<b>\$ 101,299</b>	<b>\$ 96,775</b>	<b>\$ 110,275</b>	<b>\$ 93,450</b>	<b>\$ 205,684</b>
<b>NET INCOME</b>		<b>(274,495)</b>	<b>2,655</b>	<b>13,061</b>	<b>(356)</b>	<b>10,031</b>	<b>(86,630)</b>
SIF Cash Balance 1/1				122,556	122,556		122,200
SIF Cash Balance 12/31					122,200		35,571

DUBLIN BOROUGH  
2024 BUDGET  
STREET IMPROVEMENT FUND

ACCOUNT		2021	2022	2023	2023	2023	2024	
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	YTD 11/13	Y.E. Est.	BUDGET	BUDGET	
	<i>SIF Cash Funds in Sinking Fund 1/1</i>	325,693	9,007	9,007				
	<i>SIF Cash Funds in Sinking Fund 12/31</i>	9,007	9,027					

DUBLIN BOROUGH  
SUMMARY  
2024 CAPITAL PROJECT EXPENDITURES

<u>EXPENDITURES BY DEBT</u>	<u>.....FUND ALLOCATION.....</u>				
	<b>2024</b>	<u>GENERAL</u>	<u>SEWER</u>	<u>WATER</u>	<u>STREET</u>
		<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>IMPROVEMENT</u>
	<b>BUDGET</b>	<u>CAPITAL</u>	<u>CAPITAL</u>	<u>CAPITAL</u>	<u>FUND</u>
<b>GENERAL</b>					
<b>DEPARTMENT</b>					
<b>PUBLIC SAFETY</b>					
Police BWC / Tasers	10,818	10,818	-	-	-
Police Vehicle Purchase	83,983	83,983	-	-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 94,801</b>	<b>\$ 94,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS</b>					
Borough Hall Improvements - Cameras/Windows	55,000	55,000	-	-	-
Growing Greener	97,000	97,000	-	-	-
Server (Admin/Police)	12,500	12,500	-	-	-
<b>TOTAL GENERAL CAPITAL PROJECTS</b>	<b>\$ 164,500</b>	<b>\$ 164,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SEWER</b>					
Dublin Acres Preventative Maintenance	25,000	-	25,000	-	-
Sewer I/I Rehabilitation	315,500	-	315,500	-	-
Kern Drive Interceptor Extension	145,000	-	145,000	-	-
Repaint Above Ground Steel Tank /	664,000	-	664,000	-	-
Process Air Blower for Tanks	6,500	-	6,500	-	-
Return Activated Sludge Pump	5,500	-	5,500	-	-
<b>TOTAL SEWER CAPITAL PROJECTS</b>	<b>\$ 1,161,500</b>	<b>\$ -</b>	<b>\$ 1,161,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATER</b>					
Computer Hardware - Neptune 360	3,000	-	-	3,000	-
Roof Replacement - Well #5	16,000	-	-	16,000	-
<b>TOTAL WATER CAPITAL PROJECTS</b>	<b>\$ 19,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,000</b>	<b>\$ -</b>
<b>STREETS</b>					
Crack Seal Project (Various Projects)	5,000	-	-	-	5,000
Roadway Improvement Program	112,500	-	-	-	112,500
<b>TOTAL STREET CAPITAL PROJECTS</b>	<b>\$ 117,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,500</b>
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 1,462,500</b>	<b>\$ 259,301</b>	<b>\$ 1,161,500</b>	<b>\$ 19,000</b>	<b>\$ 117,500</b>
<i>*Projects only, does not include loans</i>					

**DUBLIN BOROUGH  
2024 - 2028 CAPITAL PROJECTS PROGRAM**

	2024 CAPITAL	2025 CAPITAL	2026 CAPITAL	2027 CAPITAL	2028 CAPITAL
<b>GENERAL FUND - BOROUGH HALL</b>					
Upgrades to Meeting Room	30,000	-	-	-	-
New Camera System	25,000	-	-	-	-
New Server (Admin/Police)	12,500	-	-	-	-
Borough Hall Paving	-	-	32,000	-	-
	<b>\$ 67,500</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GENERAL FUND - GRANT PROJECTS</b>					
Growing Greener Grant	97,000	-	-	-	-
	<b>\$ 97,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GENERAL FUND - POLICE DEPARTMENT</b>					
Police Vehicle	83,983	-	-	-	-
Police BWC (\$6,145) / Tasers (\$4,673)	10,818	4,673	4,673	4,673	-
	<b>\$ 94,801</b>	<b>\$ 4,673</b>	<b>\$ 4,673</b>	<b>\$ 4,673</b>	<b>\$ -</b>
<b>GENERAL FUND - SUPPLEE PARK</b>					
Paving Upper Parking Lot	-	-	23,500	-	-
	<b>\$ 259,301</b>	<b>\$ 4,673</b>	<b>\$ 60,173</b>	<b>\$ 4,673</b>	<b>\$ -</b>
<b>SEWER</b>					
Dublin Acres Preventative Maintenance	25,000	-	-	-	-
I/I Repair/Rehabilitation Project	315,500	305,000	320,000	-	-
Install Supervisory Control & Data (SCADA)	-	-	-	39,500	-
STP - RAS Pump Building	-	75,000	-	-	-
STP - Generator/Transfer Switch	-	-	-	920,000	-
Process Air Blower for Tanks	6,500	-	-	-	-
Return Activated Sludge Pump	5,500	-	-	-	-
<b>QNB BORROWING PROJECTS</b>	-	-	-	-	-
Kern Drive Interceptor Extension	145,000	1,430,000	-	-	-
STP - Repaint Above Grade Steel Tanks (1)	664,000	-	-	-	-
	<b>\$ 1,161,500</b>	<b>\$ 1,810,000</b>	<b>\$ 320,000</b>	<b>\$ 959,500</b>	<b>\$ -</b>
<b>STREETS</b>					
Crack Seal Project (Various Roads)	5,000	-	-	-	-
<b>QNB BORROWING PROJECT</b>	-	-	-	-	-
Road Improvement Project	112,500	-	-	-	-
	<b>\$ 117,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WATER</b>					
Install Supervisory Control & Data (SCADA)	-	-	-	120,000	-
Well # 3 Transfer Switch	-	-	-	-	-
Well # 1 Emergency Generator Install	-	-	92,000	-	-
Well # 5 Air Stripping System Rehab	-	250,000	-	-	-
Computer Hardware - Neptune 360	3,000	-	-	-	-
Roof Replacement Well #5	16,000	-	-	-	-
	<b>\$ 19,000</b>	<b>\$ 250,000</b>	<b>\$ 92,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$ 1,557,301</b>	<b>\$ 2,064,673</b>	<b>\$ 472,173</b>	<b>\$ 1,084,173</b>	<b>\$ -</b>

**SCHEDULE A  
2024 RATES  
MEDICAL, DENTAL, RX  
EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS**

<b>MEDICAL (PPO \$20/\$40)</b>				
<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single		940.83	2,822.49	33,869.88
Couple	1	2,026.02	2,026.02	24,312.24
Family	0	2,718.50	-	-
			<b>\$ 4,848.51</b>	<b>\$ 58,182.12</b>

<b>RX (\$5/\$30/\$60)</b>				
<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	3	307.41	922.23	11,066.76
Couple	1	662.01	662.01	7,944.12
Family	0	888.31	-	-
			<b>\$ 1,584.24</b>	<b>\$ 19,010.88</b>

<b>DENTAL</b>				
<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly 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	-	-
			<b>\$ 422.09</b>	<b>\$ 5,065.08</b>

<b>Total Medical, Rx and Dental</b>	<b>\$ 6,854.84</b>	<b>\$ 82,258.08</b>
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<b>2024 Total Medical Insurance Costs**</b>	<b>\$ 82,258.08</b>
<b>2023 Total Medical Insurance Costs**</b>	<b>\$ 77,167.32</b>
<b>+/-</b>	<b>5,090.76</b>
<b>+/-</b>	<b>6.6%</b>

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

SCHEDULE A  
2024 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	1,339.40	1,339.40		16,072.80
	<b>1</b>	<b>\$ 1,339.40</b>	<b>\$ 1,339.40</b>		<b>\$ 16,072.80</b>
<i>Trust Discount (3%):</i>				<i>482.18</i>	
Rate Stabilization Fund:				<i>1,079.80</i>	
Employee Contribution (1.5%):				<i>241.09</i>	
		<b>Total Single:</b>	<b>\$ 2,678.80</b>	<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>
Family	0	3,870.31	-		-
	<b>0</b>	<b>\$ 3,870.31</b>	<b>\$ -</b>		<b>\$ -</b>
<i>Trust Discount (3%):</i>				-	
Rate Stabilization Fund:				-	
Employee Contribution (1.5%):				-	
		<b>Total Single:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Admin 401-159:</b>				<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>

**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	2,836.64	2,836.64	-	34,039.68
	<b>1</b>	<b>\$ 2,836.64</b>	<b>\$ 2,836.64</b>		<b>\$ 34,039.68</b>
<i>Trust Discount (3%):</i>				<i>1,021.19</i>	
Rate Stabilization Fund:				<i>2,159.60</i>	
Employee Contribution (1.5%):				<i>510.60</i>	
		<b>Total Couple</b>	<b>\$ 5,673.28</b>	<b>\$ 3,691.39</b>	<b>\$ 30,348.29</b>
<b>Total General Fund Police 410-159:</b>				<b>\$ 3,691.39</b>	<b>\$ 30,348.29</b>

**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	1,339.40	1,339.40	-	16,072.80
	<b>1</b>	<b>\$ 1,339.40</b>	<b>\$ 1,339.40</b>		<b>\$ 16,072.80</b>
<i>Trust Discount (3%):</i>				<i>482.18</i>	
Rate Stabilization Fund:				<i>1,079.80</i>	
Employee Contribution (1.5%):				<i>241.09</i>	
		<b>Total Couple</b>	<b>\$ 2,678.80</b>	<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>
<b>Total Sewer Fund 487-159:</b>				<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>

**SCHEDULE A  
2024 COSTS BY FUND  
MEDICAL, DENTAL, RX**

**WATER FUND 487-159**

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	1,339.40	1,339.40	-	16,072.80
	<b>1</b>	<b>\$ 1,339.40</b>	<b>\$ 1,339.40</b>		<b>\$ 16,072.80</b>
<i>Trust Discount (3%):</i>				<i>482.18</i>	
Rate Stabilization Fund:				<i>1,079.80</i>	
Employee Contribution (1.5%):				<i>241.09</i>	
		<b>Total Couple</b>	<b>\$ 2,678.80</b>	<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>
		<b>Total Water Fund 487-159:</b>		<b>\$ 1,803.08</b>	<b>\$ 14,269.72</b>

**TOTAL MEDICAL COSTS -ALL FUNDS**

<b>Total Medical, Dental &amp; Rx Costs:</b>		<b>\$ 82,258.08</b>
Trust Discount (3%)	\$ (2,467.74)	
Rate Stabilization Fund:	\$ (5,399.00)	
<b>Subtotal of Medical Costs:</b>	<b>\$ (7,866.74)</b>	<b>\$ 74,391.34</b>
Employee Contribution (1.5%)	(1,233.87)	
<b>Total NET 2024 Medical Insurance Costs:</b>	<b>\$ (9,100.61)</b>	<b>\$ 73,157.47</b>
Total NET 2023 Medical Insurance Costs:		\$ 58,687.91
Total NET 2022 Medical Insurance Costs:		\$ 48,392.85
Total NET 2021 Medical Insurance Costs:		\$ 26,606.94

**SCHEDULE B  
2024 RATES  
WORKERS' COMPENSATION**

	<u>2023 COST</u>	<u>2024 COST</u>	<u>% +/-</u>
Total Premium:	17,234	17,538	2%
Experience Modification Factor:	0.85	0.908	
Total Modified Workers' Comp Ins. Costs:	14,649	15,925	9%
Trust Discount (3%):	(439.00)	(478.00)	
Total Cost After Trust Discount:	14,210	15,447	9%
Rate Stabilization Fund:	(5,198)	(4,270)	
<b>Net Workers' Comp Premium:</b>	<b>\$ 9,012</b>	<b>\$ 11,177</b>	<b>24%</b>

**GENERAL FUND**

		<u>% of Total</u>		<u>% of Total</u>
Administration 401-351	90	1.00%	112	1.00%
Police 410-351	5,948	66.00%	7,377	66.00%
<b>Total General Fund</b>	<b>\$ 6,038</b>	<b>67.00%</b>	<b>\$ 7,489</b>	<b>67.00%</b>

**SEWER FUND**

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-351	1,487	16.50%	1,844	16.50%
<b>Total Sewer Fund</b>	<b>\$ 1,487</b>	<b>16.50%</b>	<b>\$ 1,844</b>	<b>16.50%</b>

**WATER FUND**

		<u>% of Total</u>		<u>% of Total</u>
Water 486-351	1,487	16.50%	1,844	16.50%
<b>Total Sewer Fund</b>	<b>\$ 1,487</b>	<b>16.50%</b>	<b>\$ 1,844</b>	<b>16.50%</b>

<b>Total Premium All Funds</b>	<b>\$ 9,012</b>	<b>100%</b>	<b>\$ 11,177</b>	<b>100%</b>
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	Before Discounts	After Discounts
2024 Premium:	\$ 17,538	\$ 11,177
2023 Premium:	\$ 17,234	\$ 9,012
Increase / Decrease		124%

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

\* 2024 Rate includes using 50% of available RSF Funds



**SCHEDULE C  
2024 RATES  
PROPERTY LIABILITY**

	<u>2023 COST</u>	<u>2024 COST</u>	<u>% +/-</u>
Total Premium:	57,935	71,691	23.74%
Trust Discount:	(2,822.00)	(2,106.00)	
Total Cost After Trust Discount:	55,113	69,585	26.26%
Rate Stabilization Fund:	-	(1,478)	
<b>Net Property &amp; Liability Premium:</b>	<b>\$ 55,113</b>	<b>\$ 68,107</b>	<b>23.58%</b>

**GENERAL FUND**

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-353	7,716	14.00%	9,535	14.00%
Police 410-301	19,841	36.00%	24,519	36.00%
Fire 411-300	8,598	15.60%	10,625	15.60%
<b>Total General Fund</b>	<b>\$ 36,154</b>	<b>65.60%</b>	<b>\$ 44,678</b>	<b>65.60%</b>

**SEWER FUND**

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-353	10,912	19.80%	13,485	19.80%
<b>Total Sewer Fund</b>	<b>\$ 10,912</b>	<b>19.80%</b>	<b>\$ 13,485</b>	<b>19.80%</b>

**WATER FUND**

		<u>% of Total</u>		<u>% of Total</u>
Water 486-353	8,046	14.60%	9,944	14.60%
<b>Total Water Fund</b>	<b>\$ 8,046</b>	<b>14.60%</b>	<b>\$ 9,944</b>	<b>14.60%</b>

<b>Total Premium All Funds</b>	<b>\$ 55,113</b>	<b>100%</b>	<b>\$ 68,107</b>	<b>100%</b>
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	Before Discounts	After Discounts
2024 Premium:	\$ 68,107	\$ 68,107
2023 Premium:	\$ 55,113	\$ 55,113
Increase / Decrease		23.58%

**SCHEDULE D  
DEBT SERVICE  
SEWER FUND**

**2024 Sewer Fund Budget Totals (Page 12)**

471-740 Principal		26,117.18	
471-741 Interest		2,377.78	
<b>Total</b>	<b>\$</b>	<b>28,494.96</b>	

**Total Interest and Principal Remaining YE 2024**

	Interest	Principal		Total
PennVest Loan - 3.44%	1,989.61	55,000.31		56,989.92
	<b>\$</b>	<b>1,989.61</b>	<b>\$</b>	<b>55,000.31</b>
			<b>\$</b>	<b>56,989.92</b>

**PennVest Loan - 3.44%**

Year	Interest	Principal		Total
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
	<b>\$</b>	<b>4,367.39</b>	<b>\$</b>	<b>81,117.49</b>
			<b>\$</b>	<b>85,484.88</b>

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

**SCHEDULE E  
DEBT SERVICE  
SEWER FUND CAPITAL**

**2024 Sewer Capital Budget Totals (Page 22)**

471-740 Principal	132,598.00
471-741 Interest	81,950.84
<b>Total</b>	<b>\$ 214,548.84</b>

**Total Interest and Principal Remaining YE 2024**

	Interest	Principal	Total
QNB Loan 3.23%	941,044.69	2,404,580.00	3,345,624.69

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

Year	Interest	Principal	Total
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
	<b>\$ 1,022,995.53</b>	<b>\$ 2,537,178.00</b>	<b>\$ 3,560,173.53</b>

**SCHEDULE F  
DEBT SERVICE  
WATER FUND CAPITAL**

**2024 Water Capital Budget Totals (Page 23)**

471-740 Principal	51,605.00
471-741 Interest	17,996.14
<b>Total</b>	<b>\$ 69,601.14</b>

**Total Interest and Principal Remaining YE 2024**

	Interest	Principal	Total
QNB Loan 3.23%	120,855.35	505,551.00	626,406.35

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

Year	Interest	Principal	Total
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
	<b>\$ 138,851.49</b>	<b>\$ 557,156.00</b>	<b>\$ 696,007.49</b>

**SCHEDULE G  
DEBT SERVICE  
STREET IMPROVEMENT**

**2024 Street Improvement Budget Totals (Page 24)**

471-740 Principal	58,053.00
471-741 Interest	20,241.02
<b>Total</b>	<b>\$ 78,294.02</b>

**Total Interest and Principal Remaining YE 2024**

	Interest	Principal	Total
QNB Loan 3.23%	136,043.50	568,604.00	704,647.50

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

Year	Interest	Principal	Total
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
	<b>\$ 156,284.52</b>	<b>\$ 626,657.00</b>	<b>\$ 782,941.52</b>

**COVID RELIEF**

**ARPA FUNDS**

**2021 - 2024**

**2021 - 2024 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
<b>Total</b>		<b>\$ 223,965.30</b>

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 Penridge 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**

2024 Basin Work	(35,000.00)	44,541.30
2024 Sewer Facility Improvements and/or Well # 2 Rehab Infrastructure	(44,541.30)	(0.00)

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