BOROUGH OF DUBLIN

2025 PROPOSED Budget

Preliminary Budget Adopted

DUBLIN BOROUGH

2025 BUDGET

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OPERATING AND CAPITAL FUNDS SUMMARY

OPERATING FUNDS	Cash Balance 01/01/2025	2025 Revenue	2025 Expenses	Cash Balance 12/31/2025
General Fund	1,386,972	1,551,576	1,551,576	1,386,972
Sewer Fund	520,768	883,463	854,513	549,719
Water Fund	461,147	300,540	363,013	398,674
Highway Aid Fund	57,506	52,249	52,249	57,506
Community Day Fund	8,665	6,200	6,200	8,665
TOTAL OPERATING	**$ 2,435,059**	**$ 2,794,027**	**$ 2,827,551**	**$ 2,401,536**

CAPITAL IMPROVEMENT FUNDS	Cash Balance 01/01/2025	2025 Revenue	2025 Expenses	Cash Balance 12/31/2025
General Fund Capital	399,659	198,711	198,711	399,659
Sewer Fund Capital	555,788	793,984	2,041,049	(691,277)
Water Fund Capital	542,567	208,289	319,600	431,256
Street Improvement Fund	126,981	117,705	217,282	27,404
TOTAL CAPITAL	**$ 1,624,996**	**$ 1,318,689**	**$ 2,776,642**	**$ 167,042**

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND SUMMARY - REVENUE

REVENUE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET
CURRENT REVENUE:								
301 - REAL PROPERTY TAX	367,698	362,187	373,569	388,062	445,226	425,183	428,170	425,876
310 - ACT 511 TAXES	371,303	343,716	415,233	571,183	509,868	467,110	391,991	380,500
321 - LICENSES & PERMITS	44,160	43,184	43,935	45,924	39,981	38,375	38,000	38,000
331 - FINES	9,239	5,019	8,862	6,280	5,522	6,300	5,500	5,500
341 - INTEREST	7,362	1,957	2,297	16,193	50,133	60,476	46,900	55,600
342 - RENTS & ROYALTIES	102,276	104,502	104,752	103,675	95,132	93,636	93,636	95,856
351 - FED CAPITAL & OPERATING GRANT	40,678	-	1,478	-	-	-	-	-
352 - AMERICAN RESCUE PLAN ACT	-	-	62,450	81,974	-	-	-	-
354 - STATE CAPITAL & OPERATING GRANT	-	-	20,947	-	-	-	-	-
355 - STATE SHARED REVENUE & ENTITLEMENTS	-	45,021	43,852	45,948	56,153	51,852	48,950	49,000
357 - LOCAL GOVERNMENT GRANTS	29,700	-	6,258	5,219	9,310	18,232	9,000	13,201
361 - GENERAL GOVERNMENT	52,373	37,604	20,427	25,138	25,739	18,856	12,000	12,000
362 - PUBLIC SAFETY	26,311	20,027	96,127	116,572	32,252	85,251	33,625	33,395
364 - SANITATION	153,906	146,144	149,440	171,701	184,854	265,719	264,784	264,784
367 - CULTURE & RECREATION	2,860	443	1,650	1,825	1,175	1,450	1,000	1,000
380 - MISCELLANEOUS	6,217	221	358	740	-	2,955	-	-
387 - PRIVATE CONTRIBUTIONS	-	1,500	250	2,750	570	50,300	250	250
389 - REIMBURSEMENTS	-	5,932	(3,009)	652	723	713	752	6,273
391 - SALE OF FIXED ASSETS	-	1,532	-	-	2,450	-	-	-
392 - INTERFUND TRANSFERS	231	160,000	160,000	160,000	134,930	156,000	235,542	170,340
395 - REFUND OF PRIOR YEAR EXPENSES	160,231	3,660	8,396	9,528	4,588	2,216	-	-
TOTAL CURRENT REVENUE	**$ 1,374,544**	**$ 1,282,649**	**$ 1,517,274**	**$ 1,753,363**	**$ 1,598,606**	**$ 1,744,622**	**$ 1,610,100**	**$ 1,551,576**

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND SUMMARY - EXPENDITURES

EXPENDITURES	2019	2020	2021	2022	2023	2024	2024	2025
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Y.E. EST.	BUDGET	BUDGET
CURRENT EXPENDITURES:								
400 - LEGISLATIVE BODY	8,984	12,784	9,265	9,402	8,385	10,295	10,245	10,245
401 - ADMINISTRATION	342,024	214,278	256,665	297,285	286,262	297,647	310,290	336,594
403 - TAX COLLECTION	18,749	17,204	20,332	21,879	24,292	25,242	25,242	25,114
408 - ENGINEERING SERVICES	61,371	19,157	24,306	25,813	26,438	26,500	31,500	31,500
409 - BUILDING & GROUNDS	13,400	15,803	13,959	20,393	14,848	20,691	20,500	20,500
410 - PUBLIC SAFETY (POLICE)	453,520	469,602	479,775	518,071	548,108	592,923	580,792	601,598
411 - FIRE PROTECTION	60,294	32,618	48,252	51,773	35,982	89,494	37,925	37,266
412 - AMBULANCE CONTRIBUTION	-	-	5,000	5,000	1,500	5,750	5,750	5,750
413 - INSPECTION SERVICES	18,116	6,261	10,941	12,767	16,036	53,874	21,250	21,145
414 - PLANNING & ZONING	12,734	16,001	10,520	14,585	10,872	15,182	14,800	14,800
415 - EMERGENCY MANAGEMENT	-	-	-	-	133	-	-	375
427 - SOLID WASTE COLLECTION & DISPOSAL	122,670	122,670	122,790	163,160	140,971	238,440	238,440	238,440
432 - SNOW & ICE REMOVAL	45,545	15,980	67,735	34,705	5,430	32,423	50,000	50,000
433 - TRAFFIC SIGNALS & SIGNS	358	3,550	1,403	374	-	4,000	4,000	4,000
434 - STREET LIGHTS	-	110	1,492	5,863	-	-	-	-
435 - SIDEWALKS, CURBS & CROSSWALKS	-	4,850	1,330	-	-	1,450	1,450	1,450
438 - HIGHWAY MAINTENANCE & REPAIRS	16,366	19,138	15,445	16,815	13,911	17,500	17,500	17,500
454 - CULTURE - RECREATION	17,949	15,342	12,151	12,182	11,987	13,900	13,900	13,900
486 - INSURANCE PREMIUMS	2,500	5,545	5,440	6,601	7,716	9,535	9,535	9,492
487 - EMPLOYEE BENEFITS	-	(294)	1	-	-	-	-	-
492 - INTERFUND TRANSFERS	8,082	130,298	130,298	314,272	179,951	216,605	216,605	111,906
TOTAL CURRENT EXPENDITURES		1,120,897	1,237,100	1,530,940	1,332,821	1,671,449	1,609,725	1,551,576

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
REVENUES							
301 REAL PROPERTY TAX							
301-100	RE Taxes - Current Yr (16 mils)	308,668	350,367	339,000	341,606	339,748	
301-101	RE Taxes - Current Yr (3.75 mils)	72,344	82,117	78,683	80,064	79,628	
301-200	Real Estate Taxes - Prior Year	2,942	5,055	2,300	2,500	2,500	
301-400	RE Taxes - Delinquent Tax Claims	4,107	7,686	5,200	4,000	4,000	
TOTAL 301 REAL PROPERTY TAX		$ 388,062	$ 445,226	$ 425,183	$ 428,170	$ 425,876	
310 ACT 511 TAXES							
310-000	Per Capita Taxes	12,890	13,644	12,700	11,500	12,000	
310-100	Real Estate Transfer Taxes	214,712	99,729	67,000	40,000	25,000	
310-210	Earned Income Taxes	324,125	374,781	365,000	322,991	325,000	
310-400	Local Services Taxes	19,456	21,713	22,410	17,500	18,500	
TOTAL 310 ACT 511 TAXES		$ 571,183	$ 509,868	$ 467,110	$ 391,991	$ 380,500	
321 LICENSES AND PERMITS							
321-610	Peddling and Soliciting Permits	42	5	-	-	-	
321-800	Cable Television Franchise Fees	39,237	34,451	35,000	35,000	35,000	
321-830	Moving Permits	6,020	4,550	2,500	2,500	2,500	
321-840	Sign Permits - Permanent	625	975	875	500	500	
321-841	Sign Permits - Temporary	-	-	-	-	-	
321 TOTAL LICENSES AND PERMITS		$ 45,924	$ 39,981	$ 38,375	$ 38,000	$ 38,000	
FINES							
331-100	Court Fines	2,518	2,176	2,800	2,000	2,000	
331-110	Vehicle Code Violations	3,761	3,346	3,500	3,500	3,500	
TOTAL 331 FINES		$ 6,280	$ 5,522	$ 6,300	$ 5,500	$ 5,500	
341 INTEREST EARNINGS							
341-100	Interest - Checking	16,193	50,133	31,000	20,000	20,000	
341-200	Interest - Savings	-	-	2,500	300	500	
341-300	Interest - CD's	-	-	26,762	26,500	35,000	
341-400	Interest - Other	-	-	214	100	100	
TOTAL 341 INTEREST		$ 16,193	$ 50,133	$ 60,476	$ 46,900	$ 55,600	
342 RENTS & ROYLATIES							
342-300	Tower Rentals	103,675	95,132	93,636	93,636	95,856	
TOTAL 342 RENTS & ROYALTIES		$ 103,675	$ 95,132	$ 93,636	$ 93,636	$ 95,856	
351 FED CAPITAL & OPERATING GRANT							
351-100	COPS Grant	-	-	-	-	-	
TOTAL 351 FED CAPITAL & OPERATING GRANTS		$ -	$ -	$ -	$ -	$ -	
352 FEDERAL SHARED REVENUE & ENTITLEMENTS							
352-530	American Rescue Plan Act	81,974	-	-	-	-	
TOTAL 352 FEDERAL SHARED REVENUE & ENTITLEMENTS		$ 81,974	$ -	$ -	$ -	$ -	
354 STATE CAPITAL & OPERATING GRANT							
354-300	PCCD Grant - JAG Grant	-	-	-	-	-	
TOTAL 354 STATE CAPITAL & OPERATING GRANT		$ -	$ -	$ -	$ -	$ -	
355 STATE SHARED REVENUE & ENTITLEMENTS							
355-050	Pension System State Aid	31,192	41,167	35,293	34,000	34,000	
355-100	Public Utility Realty Tax	794	897	955	750	800	
355-400	Alcoholic Beverage Licenses	-	-	200	200	200	
355-900	Foreign Fire Insurance Tax	13,962	14,089	15,404	14,000	14,000	
TOTAL 355 STATE SHARED REVENUE & ENTITLEMENTS		$ 45,948	$ 56,153	$ 51,852	$ 48,950	$ 49,000	

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
357 LOCAL GOVERNMENT GRANTS							
357-010	Delaware Valley Trust (DVT) Grants	2,190	2,200	2,500	2,000	2,000	
357-100	ARLE Grant Reimbursements (GFC)	-	-	-	-	-	
357-400	Recycling Performance Grant	3,029	7,110	15,732	7,000	11,201	
TOTAL 357 LOCAL GOVERNMENT GRANTS		$ 5,219	$ 9,310	$ 18,232	$ 9,000	$ 13,201	
361-000	General Government - Other	-	-	-	-	-	
361-200	Certification Fees- Utilities	1,870	1,360	1,430	1,200	1,200	
361-250	Sketch Fees	1,050	100	-	-	-	
361-300	Sub Div/Land Development	500	11,550	6,300	5,000	5,000	
361-310	Admin Fees - Escrows	7,148	8,767	9,497	5,000	5,500	
361-320	Sewer Lateral Inspections	-	-	-	-	-	
361-330	Stormwater Management Permit	-	750	1,125	300	300	
361-340	Zoning Hearing Board Fees	4,500	2,211	-	-	-	
361-341	Conditional Use Hearing Fee	1,500	-	500	-	-	
361-350	Professional Services Reimbursement	8,550	995	-	500	-	
361-550	Copies/RTK Requests	20	6	4	-	-	
TOTAL 361 GENERAL GOVERNMENT		$ 25,138	$ 25,739	$ 18,856	$ 12,000	$ 12,000	
362 PUBLIC SAFETY							
362-110	Police and Accident Reports	480	225	285	375	250	
362-120	DUI Task Force Reimbursement	164	-	-	-	-	
362-125	Overtime Reimbursement	1,524	1,611	2,922	-	-	
362-410	Zoning Permits	2,829	5,270	3,860	2,500	2,500	
362-415	Building Permits	102,193	24,526	76,777	30,000	30,000	
362-420	PA UCC State Fee ($4.50)	324	135	117	250	145	
362-430	Plumbing Permits	-	-	-	-	-	
362-450	Use & Occupancy Permits	9,059	485	1,290	500	500	
TOTAL 362 PUBLIC SAFETY		$ 116,572	$ 32,252	$ 85,251	$ 33,625	$ 33,395	
364 SANITATION							
364-300	Solid Waste Collection	169,482	182,121	262,284	262,284	262,284	
364-310	Waste Collection - Late Fees	2,220	2,732	3,435	2,500	2,500	
364-000	Sanitation Revenue - Other	-	-	-	-	-	
TOTAL 364 SANITATION		$ 171,701	$ 184,854	$ 265,719	$ 264,784	$ 264,784	
367 CULTURE - RECREATION							
367-100	Park Reservations	1,825	1,175	1,450	1,000	1,000	
367-101	Park Reservations - Security Deposits	-	-	-	-	-	
TOTAL 367 CULTURE - RECREATION		$ 1,825	$ 1,175	$ 1,450	$ 1,000	$ 1,000	
380 MISCELLANEOUS							
380-100	Miscellaneous Revenue	504	-	2,955	-	-	
380-200	Rebates and Refunds	236	-	-	-	-	
TOTAL 380 MISCELLANEOUS		$ 740	$ -	$ 2,955	$ -	$ -	
387 PRIVATE CONTRIBUTIONS							
387-000	Contribution From Private Sector	2,750	570	50,300	250	250	
TOTAL 387 PRIVATE CONTRIBUTIONS		$ 2,750	$ 570	$ 50,300	$ 250	$ 250	
389 REIMBURSEMENTS							
389-250	Medical Insurance Reimbursement	652	723	713	752	6,273	A
389-251	DVWCT Dividends	-	-	-	-	-	
389-252	DVPLT Dividends	-	-	-	-	-	
389-253	Traffic Study Reimbursement	-	-	-	-	-	
TOTAL 389 REIMBURSEMENTS		$ 652	$ 723	$ 713	$ 752	$ 6,273	

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
391 SALE OF FIXED ASSETS							
391-100	Sale of Surplus Property	-	2,450	-	-	-	
TOTAL 391 SALE OF FIXED ASSETS		$ -	$ 2,450	$ -	$ -	$ -	
392 INTERFUND TRANSFERS							
392-100	Transfer from General Fund Reserve	-		-	79,541	14,340	
392-200	From Water Fund	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	
392-400	From Highway Aid Fund	30,000	4,930	26,000	26,000	26,000	
TOTAL 392 INTERFUND TRANSFERS		$ 160,000	$ 134,930	$ 156,000	$ 235,542	$ 170,340	
395 REFUND OF PRIOR YEAR EXPENDITURE							
395-000	Refund of Prior Year Expenditure	9,528	4,588	2,216	-	-	
TOTAL 395 REFUND OF PRIOR YEAR EXPENDITURE		$ 9,528	$ 4,588	$ 2,216	$ -	$ -	
TOTAL GENERAL FUND REVENUE		$ 1,753,363	$ 1,598,606	$ 1,744,622	$ 1,610,100	$ 1,551,576	
EXPENDITURES							
400 LEGISLATIVE BODY							
400-110	Salaries and Wages	7,760	7,710	8,820	8,820	8,820	
400-161	SS/Medicare	594	590	675	675	675	
400-241	General Government Supplies	-	-	-	-	-	
400-420	Dues, Meetings & Training	1,048	85	800	750	750	
TOTAL 400 LEGISLATIVE BODY		$ 9,402	$ 8,385	$ 10,295	$ 10,245	$ 10,245	
401 ADMINISTRATION							
401-121	Salaries and Wages - Manager	105,812	91,800	95,472	95,472	98,814	
401-130	Salaries and Wages - Staff	70,902	79,572	70,000	83,887	79,830	
401-153	Disability Insurance - Long Term	2,382	2,218	2,600	2,600	2,600	
401-154	Disability Insurance - Short Term	834	856	1,000	1,000	1,000	
401-158	Life Insurance	1,182	678	1,000	1,000	1,000	
401-159	Medical & Dental Insurance	9,412	11,646	25,143	14,270	39,213	A
401-160	Borough Pension Contribution	5,965	6,276	6,619	6,428	6,869	
401-161	SS/Medicare	13,516	13,093	12,659	13,721	13,666	
401-183	Overtime	-	-	-	-	-	
401-210	Office Supplies	3,288	1,932	3,000	3,000	3,000	
401-215	Awards, Certificates & Plaques	-	-	-	-	-	
401-229	Food & Beverages	1,731	647	1,080	1,080	1,080	
401-260	Minor Equipment	73	582	2,120	2,120	2,120	
401-270	Computer Hardware/Software	10,093	6,649	8,000	8,000	8,000	
401-300	Bank Service Charge	232	712	1,103	100	1,400	
401-310	Legal Services	44,610	37,702	35,000	44,000	44,000	
401-311	Auditing Services	4,155	4,097	4,264	4,450	4,450	
401-321	Telephone Charges	4,471	4,861	4,800	5,000	5,000	
401-325	Postage	2,186	3,306	3,500	3,500	3,500	
401-330	Transportation / Mileage	-	-	-	-	-	
401-331	Miscellaneous Expense	653	132	300	300	300	
401-340	Advertising & Printing	2,692	3,022	2,500	2,500	2,500	
401-351	Workers Compensation Insurance	59	104	112	112	151	B
401-355	Employee Bonds	571	375	375	750	600	
401-420	Dues, Meetings & Training	2,857	3,072	3,000	3,000	3,000	
401-450	Contracted Services	8,216	10,314	10,000	10,000	10,000	
401-451	Contracted Services - Codification	1,195	2,418	2,500	2,500	3,000	
401-452	Contracted Services - Web Site	200	200	1,500	1,500	1,500	
TOTAL 401 ADMINISTRATION		$ 297,285	$ 286,262	$ 297,647	$ 310,290	$ 336,594	

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
403 TAX COLLECTION							
403-114	Salaries & Wages	19,080	21,808	21,962	21,962	21,843	
403-161	SS/Medicare	1,451	1,757	1,680	1,680	1,671	
403-210	Office Supplies	209		300	300	300	
403-300	Real Estate Tax Refund	-	354	-	-	-	
403-420	Dues, Meetings & Training	1,140	372	1,300	1,300	1,300	
TOTAL 403 TAX COLLECTION		$ 21,879	$ 24,292	$ 25,242	$ 25,242	$ 25,114	
408 ENGINEERING SERVICES							
408-313	General Engineering	24,046	25,818	23,000	23,000	23,000	
408-316	Special Engineering	450	360	3,000	8,000	8,000	
408-317	MS4 Stormwater Engineering	1,317	260	500	500	500	
TOTAL 408 ENGINEERING SERVICES		$ 25,813	$ 26,438	$ 26,500	$ 31,500	$ 31,500	
409 BUILDINGS & GROUNDS							
409-220	Operating Supplies	636	994	1,149	1,000	1,000	
409-260	Minor Equipment	265	134	1,024	1,000	1,000	
409-360	Utilities	6,322	4,851	6,800	7,000	7,000	
409-370	Repairs & Maintenance	1,729	2,609	3,718	3,500	3,500	
409-450	Contracted Services	11,440	6,261	8,000	8,000	8,000	
TOTAL 409 BUILDINGS & GROUNDS		$ 20,393	$ 14,848	$ 20,691	$ 20,500	$ 20,500	
410 PUBLIC SAFETY (POLICE)							
410-121	Salary & Wages - Chief	105,507	108,416	110,625	110,625	114,497	
410-122	Salary & Wages - Sergeant	75,213	78,978	82,132	82,132	85,010	
410-123	Salary & Wages - PT	102,221	120,885	139,050	139,050	144,050	
410-124	Salary & Wages - Admin	25,850	26,647	27,730	27,730	28,670	
410-153	Disability Insurance - Long Term	3,905	4,895	4,245	4,200	4,200	
410-154	Disability Insurance - Short Term	1,800	1,965	2,145	2,000	2,000	
410-158	Life Insurance	4,482	3,227	1,650	-	2,000	
410-159	Medical & Dental Insurance	21,270	24,951	30,348	30,348	33,209	A
410-160	Uniform Pension (MMO)	30,513	41,846	35,293	25,647	23,868	
410-161	SS/Medicare	24,153	26,402	27,505	27,505	28,475	
410-176	Holiday Pay - FT Officers	7,551	7,842	8,110	8,110	10,743	
410-177	Holiday Pay - PT Officers	-	-	-	-	1,450	
410-183	Overtime	-	2,873	2,144	1,500	1,500	
410-210	Office Supplies	1,160	881	1,000	1,000	1,000	
410-220	Operating Supplies	2,449	859	2,000	2,000	2,000	
410-229	Food & Beverages	-	116	250	250	250	
410-231	Vehicle Fuel	12,367	9,579	12,000	12,000	11,000	
410-260	Minor Equipment	4,704	4,752	10,000	10,000	9,000	
410-270	Computer Hardware/Software	13,577	9,419	13,000	13,000	13,000	
410-300	Other Services & Charges	113	368	1,500	1,500	2,000	
410-301	Police Property & Liability Ins.	16,973	19,841	24,519	24,519	24,409	C
410-302	PD Bldg. Improvements & Maint.	-	-	-	-	-	
410-310	Police - Legal	-	-	1,000	1,000	1,000	
410-316	Uniforms	1,021	4,965	6,500	6,500	6,000	
410-317	Boot Allowance	137	282	800	800	800	
410-321	Telephone & Internet	7,121	7,776	7,000	7,000	7,500	
410-351	Workers Compensation Insurance	9,909	5,970	7,377	7,377	9,968	B
410-370	Repairs & Maintenance	-	-	-	-	-	
410-371	Police Vehicle Maintenance	22,363	5,260	7,000	7,000	7,000	
410-420	Dues, Subscriptions & Memberships	7,931	12,250	9,000	9,000	9,000	
410-450	Contracted Services	-	-	1,000	1,000	500	

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
410-451	Contracted Services Accreditation	13,380	14,651	15,000	15,000	15,000	
410-460	Meetings & Training	2,401	2,212	3,000	3,000	2,500	
410-700	Capital Purchases	-	-	-	-	-	
TOTAL 410 PUBLIC SAFETY (POLICE)		**$ 518,071**	**$ 548,108**	**$ 592,923**	**$ 580,792**	**$ 601,598**	
411 FIRE PROTECTION							
411-300	Fire Property & Liability Ins.	7,355	8,598	10,625	10,625	10,577	C
411-350	Workers Comp Insurance - Fire Co.	11,306	11,439	11,438	11,800	11,189	
411-371	Fire Vehicle Maintenance	-	1,106				
411-500	Fire Relief Association (Act 205)	13,962	14,089	15,431	13,500	14,000	
411-501	Public Safety Contributions	19,150	-	-	-	-	
411-502	Act 172	-	750	2,000	2,000	1,500	
411-544	Fire Company Donation	-	-	50,000	-	-	
TOTAL 411 FIRE PROTECTION		**$ 51,773**	**$ 35,982**	**$ 89,494**	**$ 37,925**	**$ 37,266**	
412 AMBULANCE							
412-100	Ambulance Contribution	5,000	1,500	5,750	5,750	5,750	
TOTAL 412 AMBULANCE CONTRIBUTION		**$ 5,000**	**$ 1,500**	**$ 5,750**	**$ 5,750**	**$ 5,750**	
413 INSPECTION SERVICES							
413-310	Professional Services	12,379	15,892	53,744	21,000	21,000	
413-311	PA UCC Act 45 Fee	387	144	130	250	145	
413 INSPECTION SERVICES		**$ 12,767**	**$ 16,036**	**$ 53,874**	**$ 21,250**	**$ 21,145**	
414 PLANNING & ZONING							
414-310	Professional Services	13,201	9,677	14,500	14,500	14,500	
414-340	Planning & Zoning Advertising	1,384	1,195	682	300	300	
TOTAL 414 PLANNING & ZONING		**$ 14,585**	**$ 10,872**	**$ 15,182**	**$ 14,800**	**$ 14,800**	
415 EMERGENCY MANAGEMENT							
415-210	Office Supplies	-	65	75	75	75	
415-260	Minor Equipment	-	46	100	100	100	
415-420	Dues, Meetings & Training	-	22	200	200	200	
TOTAL 415 EMERGENCY MANAGEMENT		**$ -**	**$ 133**	**$ 375**	**$ 375**	**$ 375**	
427 SOLID WASTE COLLECTION & DISPOSAL							
427-365	Solid Waste Collection	163,160	140,971	238,440	238,440	238,440	
TOTAL 427 SOLID WASTE COLLECTION & DISPOSAL		**$ 163,160**	**$ 140,971**	**$ 238,440**	**$ 238,440**	**$ 238,440**	
432 SNOW & ICE REMOVAL							
432-450	Contracted Services	34,705	5,430	32,423	50,000	50,000	
432 SNOW & ICE REMOVAL		**$ 34,705**	**$ 5,430**	**$ 32,423**	**$ 50,000**	**$ 50,000**	
433 TRAFFIC SIGNALS & SIGNS							
433-220	Operating Supplies	374	-	3,000	3,000	3,000	
433-450	Contracted Services	-	-	1,000	1,000	1,000	
TOTAL 433 TRAFFIC SIGNALS & SIGNS		**$ 374**	**$ -**	**$ 4,000**	**$ 4,000**	**$ 4,000**	
434 STREET LIGHTS							
434-220	Operating Supplies (Hwy Aid)	94	-	-	-	-	
434-450	Contracted Services (Hwy Aid)	5,769	-	-	-	-	
TOTAL 434 STREET LIGHTS		**$ 5,863**	**$ -**	**$ -**	**$ -**	**$ -**	
435 SIDEWALKS, CURBS & CROSSWALKS							
435-220	Operating Supplies	-	-	-	-	-	
435-450	Contracted Services	-	-	1,450	1,450	1,450	
TOTAL 435 SIDEWALKS, CURBS & CROSSWALKS		**$ -**	**$ -**	**$ 1,450**	**$ 1,450**	**$ 1,450**	

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
438 HIGHWAY MAINTENANCE & REPAIRS							
438-220	Operating Supplies	369	492	1,000	1,000	1,000	
438-375	Contracted Services	16,446	13,419	16,500	16,500	16,500	
438-610	Capital Construction	-	-	-	-	-	
TOTAL 438 HIGHWAY MAINTENANCE & REPAIRS		$ 16,815	$ 13,911	$ 17,500	$ 17,500	$ 17,500	
454 CULTURE - RECREATION							
454-220	Operating Supplies	-	460	1,000	1,000	1,000	
454-360	Utilities	515	535	900	900	900	
454-371	Repair & Maintenance - Land	4,239	155	3,000	3,000	3,000	
454-374	Repair & Maintenance - Equipment	-	238	500	500	500	
454-450	Contracted Services	7,428	10,099	8,000	8,000	8,000	
454-458	Senior Center Contribution	-	500	500	500	500	
TOTAL 454 CULTURE - RECREATION		$ 12,182	$ 11,987	$ 13,900	$ 13,900	$ 13,900	
486 INSURANCE PREMIUMS							
486-353	Property and Liability Insurance	6,601	7,716	9,535	9,535	9,492	C
TOTAL 486 INSURANCE PREMIUMS		$ 6,601	$ 7,716	$ 9,535	$ 9,535	$ 9,492	
487 EMPLOYEE BENEFITS							
487-154	Short Term Disability	-	-	-	-	-	
487-161	SS/Medicare	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		$ -	$ -	$ -	$ -	$ -	
492 INTERFUND TRANSFERS							
492-020	To Capital Improvement Fund	243,974	109,653	92,000	92,000	32,278	
492-020	To Capital Fund - Park Improv.	-		-	-	-	
492-040	To Street Improvement Fund	70,298	70,298	80,064	80,064	79,628	
492-050	To Sewer Fund Capital	-	-	44,541	44,541	-	
TOTAL 492 INTERFUND TRANSFERS		$ 314,272	$ 179,951	$ 216,605	$ 216,605	$ 111,906	
TOTAL GENERAL FUND EXPENDITURES		$ 1,530,940	$ 1,332,821	$ 1,671,824	$ 1,610,100	$ 1,551,576	
NET INCOME		222,423	265,785	72,798	0	0	
	GF Cash Balance 1/1			1,314,174	811,431	1,386,972	
	GF Cash Balance 12/31			1,386,972	811,431	1,386,972	

DUBLIN BOROUGH
2025 BUDGET
SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	6,826	20,199	19,751	8,000	10,000	
TOTAL 341 INTEREST EARNINGS		$ 6,826	$ 20,199	$ 19,751	$ 8,000	$ 10,000	
364 GENERAL OPERATING REVENUE							
364-110	Tapping & Connection Fees	274,660	-	198,359	-	-	
364-120	Sewer Use Charges	686,586	719,397	867,240	867,240	867,240	
364-125	Sewer Use Charges - Late Fees	6,066	6,730	7,366	5,000	5,000	
364-320	Sewer Lateral Inspection Fees	1,500	900	834	1,000	1,000	
364-325	Certification Fees	-	-	-	-	-	
364-900	Other Operating Revenue	-	-	-	-	-	
TOTAL 364 GENERAL OPERATING REVENUE		$ 968,812	$ 727,027	$ 1,073,799	$ 873,240	$ 873,240	
389 REIMBURSEMENTS							
389-250	Medical Insurance Premium	210	235	241	241	223	A
TOTAL 389 MEDICAL INSURANCE PREMIUM		$ 210	$ 235	$ 241	$ 241	$ 223	
391 PROCEEDS OF GENERAL FIXED ASSET							
391-100	Sale of Asset	-	-			-	
391-120	Insurance Claim Reimbursement	-	118	-	-	-	
TOTAL 391 PROCEEDS OF GENERAL FIXED ASSET		$ -	$ 118	$ -	$ -	$ -	
392 INTERFUND TRANSFERS							
392-010	From General Fund	-	-	-	-	-	
392-000	Interfund Operating Transfer	-	-	-	-	-	
392-080	Transfer from Sewer Fund Reserve	-	-	-	-	-	
TOTAL 392 INTERFUND TRANSFERS		$ -		$ -	$ -	$ -	
395 MISCELLANEOUS							
395-100	Miscellaneous Income	-	-	-	-	-	
TOTAL 395 MISCELLANEOUS		$ -	$ -	$ -	$ -	$ -	
TOTAL SEWER FUND REVENUE		$ 975,848	$ 747,579	$ 1,093,791	$ 881,481	$ 883,463	

DUBLIN BOROUGH
2025 BUDGET
SEWER FUND

ACCOUNT		2022	2023	2024	2024	2025	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES							
401 ADMINISTRATION							
401-110	Salaries & Wages	58,745	61,692	62,646	62,646	64,834	
401-183	Overtime	14,444	17,853	17,619	17,619	18,234	
401-210	Office Supplies	577	772	600	600	600	
401-229	Food & Beverages	63	114	350	250	250	
401-260	Minor Equipment	33	837	2,500	2,500	2,500	
401-270	Computer Hardware/Software	3,485	2,445	2,000	2,000	2,000	
401-300	Other Services & Charges	-	-	400	400	400	
401-310	Legal Services	4,258	4,600	4,500	8,000	8,000	
401-311	Auditing Services	4,155	4,096	4,500	4,500	4,500	
401-316	Uniforms	450	386	500	500	500	
401-321	Telephone Monthly Charges	4,872	4,371	5,200	5,200	5,200	
401-325	Postage	753	699	1,047	800	900	
401-340	Advertising/Printing	2,088	655	800	1,500	1,500	
401-420	Dues, Meetings & Training	2,637	2,760	2,700	2,700	2,700	
401-450	Contracted Services	332	486	1,000	1,000	1,000	
TOTAL 401 ADMINISTRATION		$ 96,892	$ 101,768	$ 106,362	$ 110,216	$ 113,118	
408 ENGINEERING SERVICES							
408-313	General Engineering	34,509	15,985	35,000	30,000	30,000	
408-316	Special Engineering	20,053	18,673	28,000	31,000	31,000	
TOTAL 408 ENGINEERING SERVICES		$ 54,562	$ 34,658	$ 63,000	$ 61,000	$ 61,000	
409 BUILDINGS & GROUNDS							
409-370	Repairs & Maintenance	21,908	15,150	20,000	32,000	20,000	
TOTAL 409 BUILDINGS & GROUNDS		$ 21,908	$ 15,150	$ 20,000	$ 32,000	$ 20,000	
429 WASTEWATER COLLECTION & TREATMENT							
429-220	Operating Supplies	24,351	42,928	40,000	40,000	40,000	
429-230	Vehicle Fuel	10,150	8,145	9,500	9,500	9,500	
429-260	Minor Equipment	3,716	1,241	3,500	3,500	3,500	
429-360	Utilities	48,982	62,132	60,000	60,000	60,000	
429-371	Vehicle Maintenance	1,496	4,380	6,500	6,500	3,000	
429-372	R&M - Collection Services	16,665	10,346	20,000	20,000	20,000	
429-373	R&M - Operating Equipment	43,367	42,480	20,000	51,500	45,000	
429-450	Contracted Services	2,016	5,201	7,500	7,500	7,500	
429-452	Sludge Removal	28,335	44,229	35,000	35,000	40,000	
429-455	Lab Services	10,964	9,561	12,000	12,000	12,000	
TOTAL 429 COLLECTION & TREATMENT		$ 190,042	$ 230,644	$ 214,000	$ 245,500	$ 240,500	
471 DEBT PRINCIPAL & INTEREST							
471-740	General Obligation Bonds - Principal	78,902	25,237	26,117	26,117	27,029	D
471-741	General Obligation Bonds - Interest	5,042	3,258	2,378	2,378	1,466	D
475-000	Bond Issuance Cost	-	-	-	-	-	
TOTAL 471 DEBT PRINCIPAL & INTEREST		$ 83,945	$ 28,495	$ 28,495	$ 28,495	$ 28,495	
486 INSURANCE PREMIUMS							
486-351	Workers Compensation Insurance	2,568	1,487	1,844	1,844	2,492	B
486-353	Liability & Property Insurance	9,335	10,912	13,485	13,485	13,425	C
TOTAL 486 INSURANCE PREMIUMS		$ 11,903	$ 12,399	$ 15,329	$ 15,329	$ 15,917	

DUBLIN BOROUGH
2025 BUDGET
SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
487 EMPLOYEE BENEFITS							
487-153	Long Term Disability	1,298	1,602	1,300	1,300	1,300	
487-154	Short Term Disability	726	896	725	725	725	
487-158	Life Insurance	1,494	1,056	700	1,000	1,000	
487-159	Medical & Dental Insurance	9,398	11,631	14,270	14,270	12,365	A
487-160	Non-Uniform Pension	3,334	3,620	3,612	3,612	3,738	
487-161	SS/Medicare	5,583	6,067	6,140	6,140	6,355	
487-162	Unemployment Compensation	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		**$ 21,833**	**$ 24,872**	**$ 26,747**	**$ 27,047**	**$ 25,483**	
INTERFUND TRANSFERS							
492-010	To General Fund	70,000	70,000	70,000	70,000	70,000	
492-040	To Sewer Capital Fund	239,980	253,773	478,359	280,000	280,000	
492-000	Interfund Operating Transfer	-	-	-	-	-	
TOTAL 492 INTERFUND TRANSFERS		**$ 309,980**	**$ 323,773**	**$ 548,359**	**$ 350,000**	**$ 350,000**	
TOTAL SEWER FUND EXPENDITURES		**$ 791,065**	**$ 771,759**	**$ 1,022,292**	**$ 869,588**	**$ 854,513**	
	NET INCOME	**184,783**	**(24,180)**	**71,499**	**11,893**	**28,950**	
	SF Cash Balance 1/1			**449,269**	**297,746**	**520,768**	
	SF Cash Balance 12/31			**520,768**	**309,639**	**549,719**	

DUBLIN BOROUGH
2025 BUDGET
WATER FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	3,847	12,243	9,922	6,500	6,500	
341-100	Interest - Savings	-	-	313	-	100	
341-300	Interest - CD	-	-	11,296	11,000	11,000	
TOTAL 341 INTEREST		**$ 3,847**	**$ 12,243**	**$ 21,531**	**$ 17,500**	**$ 17,600**	
GENERAL GOVERNMENT							
361-320	Engineering Reimbursements	-	-	-	-	-	
TOTAL 361 GENERAL GOVERNMENT		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
378 GENERAL OPERATING REVENUE							
378-100	Water Sales	181,438	174,537	185,000	185,000	185,000	
378-101	Water - Base Rate	84,447	88,042	90,000	90,000	90,000	
378-120	Water Sales - Bulk Rate						
378-130	Water Sales - Hilltown	-	-	-	-	-	
378-140	Water Sales - Late Fees	1,899	2,316	1,758	1,500	1,500	
378-150	Water Sales - Usage Exceedance	-	24	-			
378-200	Tapping & Conn.Fees/Meter Sales	112,344	1,868	82,192	3,822	3,822	
378-325	Certification Fees	-	-	-	-	-	
378-800	Meter Sales	19,937	1,502	18,309	-	-	
TOTAL 378 GENERAL OPERATING REVENUE		**$ 400,066**	**$ 268,289**	**$ 377,259**	**$ 280,322**	**$ 280,322**	
REIMBURSEMENTS							
389-250	Medical Insurance Premium	210	235	241	241	2,618	A
TOTAL 389 REIMBURSEMENTS		**$ 210**	**$ 235**	**$ 241**	**$ 241**	**$ 2,618**	
392 INTERFUND TRANSFERS							
392-010	From General Fund	-	-	-	-	-	
392-060	Transfer from Water Capital Fund	-	346,900	-	-	-	
TOTAL 392 INTERFUND TRANSFERS		**$ -**	**$ 346,900**	**$ -**	**$ -**	**$ -**	
395 MISCELLANEOUS							
395-000	Miscellaneous Revenue	-	-	-	-	-	
TOTAL 395 REIMBURSEMENTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL WATER FUND REVENUE		**$ 404,122**	**$ 627,667**	**$ 399,031**	**$ 298,063**	**$ 300,540**	

DUBLIN BOROUGH
2025 BUDGET
WATER FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
EXPENDITURES							
401 ADMINISTRATION							
401-110	Salaries & Wages	44,986	38,982	47,512	47,512	49,171	
401-183	Overtime	7,687	5,694	8,018	8,018	8,298	
401-210	Office Supplies	22	618	500	500	500	
401-260	Minor Equipment	233	34	250	250	250	
401-270	Computer Hardware/Software	3,076	2,320	3,500	3,500	3,500	
401-300	Other Services & Charges	-	-	500	500	500	
401-310	Legal Services	1,111	1,496	500	1,500	1,500	
401-311	Auditing Services	4,155	4,097	4,300	4,300	4,300	
401-316	Uniforms	532	356	500	500	500	
401-321	Telephone Monthly Charges	3,738	3,745	3,200	3,200	3,200	
401-325	Postage	447	699	800	800	900	
401-340	Advertising/Printing	1,402	655	500	1,500	1,500	
401-420	Dues, Meetings & Training	5,247	5,957	6,000	6,000	6,000	
401-450	Contracted Services	1,720	3,487	3,622	1,500	1,500	
TOTAL 401 ADMINISTRATION		**$ 74,356**	**$ 68,139**	**$ 79,702**	**$ 79,580**	**$ 81,619**	
408 ENGINEERING SERVICES							
408-313	General Engineering	2,647	6,735	15,000	15,000	15,000	
408-316	Special Engineering	13,295	15,568	15,500	18,000	18,000	
TOTAL 408 ENGINEERING SERVICES		**$ 15,942**	**$ 22,303**	**$ 30,500**	**$ 33,000**	**$ 33,000**	
409 BUILDINGS & GROUNDS							
409-370	Repairs & Maintenance	1,789	3,773	3,541	3,000	3,000	
TOTAL 409 BUILDINGS & GROUNDS		**$ 1,789**	**$ 3,773**	**$ 3,541**	**$ 3,000**	**$ 3,000**	
429 WATER SUPPLY & TREATMENT							
449-220	Operating Supplies	6,109	10,503	7,500	10,000	10,000	
449-240	Water Meters	9,342	17,807	19,547	2,000	2,000	
449-260	Minor Equipment	1,277	626	1,686	1,500	1,500	
449-360	Utilities	20,836	22,981	25,000	25,000	25,000	
449-370	R&M - Distribution System/Meters	8,056	20,759	9,000	12,000	12,000	
449-371	Vehicle Maintenance	1,624	2,641	1,500	1,500	2,500	
449-374	R&M - Pump Equipment	1,383	2,612	13,081	5,000	7,500	
449-450	Contracted Services	7,498	5,625	5,000	7,500	7,500	
449-455	Lab Services	3,955	8,983	12,000	12,000	12,000	
TOTAL 429 WATER SUPPLY & TREATMENT		**$ 60,080**	**$ 92,537**	**$ 94,314**	**$ 76,500**	**$ 80,000**	
486 INSURANCE PREMIUMS							
486-351	Workers Compensation Insurance	2,477	1,487	1,844	1,844	2,492	B
486-353	Liability & Property Insurance	6,883	8,046	9,944	9,944	9,899	C
TOTAL 486 INSURANCE PREMIUMS		**$ 9,361**	**$ 9,533**	**$ 11,788**	**$ 11,788**	**$ 12,391**	

DUBLIN BOROUGH
2025 BUDGET
WATER FUND

ACCOUNT		2022	2023	2024	2024	2025	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
487 EMPLOYEE BENEFITS							
487-153	Long Term Disability	845	1,032	1,053	921	921	
487-154	Short Term Disability	332	405	483	332	332	
487-158	Life Insurance	720	762	480	480	480	
487-159	Medical & Dental Insurance	9,398	11,631	14,270	14,270	14,688	A
487-160	Non-Uniform Pension	2,410	1,861	2,499	2,499	2,586	
487-161	SS/Medicare	4,013	3,949	4,248	4,248	4,396	
487-162	Unemployment Compensation	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		**$ 17,719**	**$ 19,640**	**$ 23,033**	**$ 22,750**	**$ 23,403**	
492 INTERFUND TRANSFERS							
492-010	To General Fund	60,000	60,000	60,000	60,000	60,000	
492-060	To Water Capital Fund	89,741	65,701	149,925	69,600	69,600	
TOTAL 492 INTERFUND TRANSFERS		**$ 149,741**	**$ 125,701**	**$ 209,925**	**$ 129,600**	**$ 129,600**	
TOTAL WATER FUND EXPENDITURES		**$ 328,988**	**$ 341,626**	**$ 452,803**	**$ 356,218**	**$ 363,013**	
	NET INCOME	**75,134**	**286,041**	**(53,771)**	**(58,155)**	**(62,473)**	
	WF Cash Balance 1/1			**514,919**	**167,794**	**461,147**	
	WF Cash Balance 12/31			**461,147**	**109,639**	**398,674**	

DUBLIN BOROUGH
2025 BUDGET
HIGHWAY AID

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET
REVENUES					
341 INTEREST EARNINGS					
341-100	Interest - Checking	2,463	2,243	1,500	1,500
TOTAL 341 INTEREST		$ 2,463	$ -	$ 1,500	$ 1,500
350 STATE SHARED REVENUE					
350-100	Liquid Fuels Tax	52,110	51,769	51,248	50,749
TOTAL 350 STATE SHARED REVENUE		$ 52,110	$ 51,769	$ 51,248	$ 50,749
380 MISCELLANEOUS REVENUE					
380-000	Miscellaneous Revenue	-	-	-	-
TOTAL 380 MISCELLANEOUS		$ -	$ -	$ -	$ -
TOTAL HIGHWAY AID REVENUE		$ 54,573	$ 51,769	$ 52,748	$ 52,249
EXPENDITURES					
405 ADMINISTRATION					
405-200	Check Order Fees	-	82	-	-
TOTAL 405 ADMINISTRATION		$ -	$ 82	$ -	$ -
433 TRAFFIC SIGNALS & SIGNS					
433-360	Utilities	257	748	748	748
433-375	Contracted Services	1,172	5,500	5,500	5,001
TOTAL 433 TRAFFIC SIGNALS & SIGNS		$ 1,429	$ 6,248	$ 6,248	$ 5,749
434 STREET LIGHTING					
434-360	Utilities	13,282	14,000	14,000	14,000
434-450	Contracted Services	8,421	6,500	6,500	6,500
TOTAL 434 STREET LIGHTING		$ 21,704	$ 20,500	$ 20,500	$ 20,500
438 HIGHWAY MAINTENANCE & REPAIRS					
438-370	Repairs & Maintenance		-	-	-
438-450	Contracted Services		-	-	-
TOTAL 438 HIGHWAY MAINTENANCE & REPA		$ -	$ -	$ -	$ -
INTERFUND TRANSFERS					
492-100	To General Fund	4,930	9,848	26,000	26,000
TOTAL 492 INTERFUND TRANSFERS		$ 4,930	$ 9,848	$ 26,000	$ 26,000
TOTAL HIGHWAY AID EXPENDITURES		$ 28,063	$ 36,677	$ 52,748	$ 52,249
NET INCOME		26,511	15,091	0	0
	HAF Cash Balance 1/1		42,415	17,949	57,506
	HAF Cash Balance 12/31		57,506	17,949	57,506

DUBLIN BOROUGH
2025 BUDGET
COMMUNITY EVENTS

ACCOUNT		**2022**	**2023**	**2024**	**2024**	**2025**
NUMBER	**DESCRIPTION**	**ACTUAL**	**ACTUAL**	**Y.E. Est.**	**BUDGET**	**BUDGET**
REVENUES						
341-100	Interest - Checking	112	428	320	100	100
TOTAL 341 INTEREST EARNINGS		**$ 112**	**$ 428**	**$ 320**	**$ 100**	**$ 100**
COMMUNITY DAY						
367-100	Community Day Sponsors	6,648	9,236	9,899	5,200	5,200
367-300	Holiday Gathering	6,800	9,725	1,100	-	-
367-400	Community Day Exhibitors	1,000	950	440	900	900
TOTAL 367 COMMUNITY DAY		**$ 14,448**	**$ 19,911**	**$ 11,439**	**$ 6,100**	**$ 6,100**
TOTAL COMMUNITY DAY REVENUE		**$ 14,559**	**$ 20,339**	**$ 11,759**	**$ 6,200**	**$ 6,200**
EXPENDITURES						
457 COMMUNITY DAY						
457-215	Awards, Certificates & Plaques	584	222	204	200	200
457-221	Community Policing Supplies	-	-	212	500	500
457-220	Operating Supplies	1,180	1,606	1,761	200	200
457-229	Food & Beverages	41	168	151	-	-
457-300	Other Services & Charges	-	200	2,840		
457-340	Advertising and Printing	317	856	200	800	800
457-450	Contracted Services	4,875	4,523	6,063	4,500	4,500
457-500	Holiday Gathering Expenses	6,530	9,995	-	-	-
492-001	Transfer to General Fund					
TOTAL 457 COMMUNITY DAY EXPENDITURES		**$ 13,528**	**$ 17,570**	**$ 11,431**	**$ 6,200**	**$ 6,200**
	NET INCOME	**1,031**	**2,769**	**327**	**0**	**0**
	CDF Cash Balance 1/1			**8,338**	**5,260**	**8,665**
	CDF Cash Balance 12/31			**8,665**	**5,260**	**8,665**

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET
REVENUES						
341 INTEREST EARNINGS						
341-100	Interest - Checking	5,794	18,466	16,100	8,000	-
TOTAL 341 INTEREST EARNINGS		$ 5,794	$ 18,466	$ 16,100	$ 8,000	$ -
357 LOCAL GOVERNMENT GRANTS						
357-250	ARLE Grant	-	-	-	-	
357-301	CDBG Grant (Crosswalks)	-	207,027	-	-	-
357-302	Growing Greener Grant	-	-	-	82,450	82,450
357-303	Green Light Go Grant	-	85,407	9,872	-	-
357-304	Traffic Safety Program Grant			-	83,983	83,983
357-400	PCCD Grant (BWC)		6,145	-	6,145	-
TOTAL 357 LOCAL GOVERNMENT GRANTS		$ -	$ 298,579	$ 9,872	$ 172,578	$ 166,433
392 INTERFUND TRANSFERS						
392-010	From General Fund	243,974	109,653	92,000	92,000	32,278
TOTAL 392 INTERFUND TRANSFER		$ 243,974	$ 109,653	$ 92,000	$ 92,000	$ 32,278
393 PROCEEDS OF GENERAL LT DEBT						
393-400	Axon Taser Loan Proceeds	$ -	$ 23,362	-	-	-
TOTAL PROCEEDS OF GENERAL LT DEBT		$ -	$ 23,362			
TOTAL GENERAL FUND CAPITAL REVENUE		$ 249,768	$ 450,060	$ 117,972	$ 272,578	$ 198,711
EXPENDITURES						
405 ADMINISTRATION						
405-315	Bank Check Fees	-		-	-	-
TOTAL 405 ADMINISTRATION		$ -	$ -	$ -	$ -	$ -
408 ENGINEERING SERVICES						
408-312	Engineering Services	1,303		-	-	-
TOTAL 408 ENGINEERING SERVICES		$ 1,303	$ -	$ -	$ -	$ -
409 BUILDINGS & GROUNDS						
409-600	Building Repairs	-		-	-	-
TOTAL 409 BUILDINGS & GROUNDS		$ -	$ -	$ -	$ -	$ -
410 PUBLIC SAFETY (POLICE)						
410-260	Police Body Tasers	-	29,507	10,818	10,818	4,673
410-261	Police Handgun Replacement	-	-	-	-	8,555
410-262	Police Records Management System	-	-	-	-	4,500
410-700	Police Vehicle Purchase	-		-	83,983	83,983
TOTAL 410 POLICE (PUBLIC SAFETY)		$ -	$ 29,507	$ 10,818	$ 94,801	$ 101,711
433 TRAFFIC SIGNALS & SIGNS						
433-700	Traffic Signals	-	-	-	-	-
TOTAL 433 TRAFFIC SIGNALS & SIGNS		$ -	$ -	$ -	$ -	$ -
438 CAPITAL PROJECTS						
438-371	ARLE Grant	-	-	-	-	
438-373	Green Light Go Grant (Signal Upgrades)	7,678	100,923	10,497	-	-
438-374	Supplee Park Improvements	-	-	-	-	-
438-375	Borough Hall Improve. Cameras/Windows	13,177	1,803	55,000	55,000	-
438-375	Front Door Handicap Button	-	-	-	-	-
438-375	New Carpet (Admin & Meeting Rm)	-	-	-	-	-
438-375	New Carpet (Police)	-	-	-	-	-
438-377	CDBG Grant (Crosswalks)	32,541	199,749	-	-	-
438-379	Growing Greener	-	-	5,242	97,000	97,000
TOTAL 438 CAPITAL PROJECTS		$ 53,396	$ 302,475	$ 70,739	$ 152,000	$ 97,000

DUBLIN BOROUGH
2025 BUDGET
GENERAL FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET
439 CAPITAL EQUIPMENT						
439-370	Radio Upgrades - PD	[redacted]				
439-371	Vehicle Replacement (Police)	58,974	-	-	-	-
439-375	Park Equipment - New Zero Turn	[redacted]				
439-377	Server (Admin/Police)	-	-	12,500	12,500	-
439-378	Copier (Admin)	-	-	7,950	-	-
TOTAL 439 CAPITAL EQUIPMENT		**$ 58,974**	**$ -**	**$ 20,450**	**$ 12,500**	**$ -**
454 PARKS						
454-600	Parks	-	-	-	-	-
TOTAL 454 PARKS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
471 DEBT PRINCIPAL						
471-000	General Obligation Principal (Radios)	[redacted]				
471-000	Debt Principal - Other	-	-	-	-	-
478-500	Axon Taser Loan Principal	-	4,672	-	-	-
TOTAL 471 DEBT PRINCIPAL		**$ -**	**$ 4,672**	**$ -**	**$ -**	**$ -**
472 DEBT INTEREST						
472-000	General Obligation Interest (Radios)	[redacted]				
472-000	Debt Interest - Other	-	-	-	-	-
472-100	General Obligation Interest	-	-	-	-	-
TOTAL 472 TOTAL DEBT INTEREST		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
492 INTERFUND TRANSFERS						
492-010	To General Fund	-	-	-	-	-
TOTAL 492 INTERFUND TRANSFER		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 113,672**	**$ 336,654**	**$ 102,007**	**$ 259,301**	**$ 198,711**
NET INCOME		**136,095**	**113,406**	**15,965**	**13,277**	**0**
	GFC Cash Balance 1/1			**383,694**	**217,596**	**399,659**
	GFC Cash Balance 12/31			**399,659**	**217,597**	**399,659**

DUBLIN BOROUGH
2025 BUDGET
SEWER FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	5,198	18,028	14,000	8,500	14,214	
341-200	Interest - Borrowing 2019	25,711	67,106	51,543	28,000	28,000	
TOTAL 341 INTEREST EARNINGS		$ 30,909	$ 85,133	$ 65,543	$ 36,500	$ 42,214	
380 MISCELLEANOUS							
380-100	Miscelleanous	-	-	-	-	-	
380-420	ARPA Small Water & Sewer Grant	-	-	178,426	-	-	
TOTAL 380 MISCELLANEOUS		$ -	$ -	$ 178,426	$ -	$ -	
393 PROCEEDS OF LONG TERM DEBT							
393-100	QNB Borrowing	-	-	764,000	809,000	751,770	
TOTAL 393 PROCEEDS OF LONG TERM DEBT		$ -	$ -	$ 764,000	$ 809,000	$ 751,770	
392 INTERFUND TRANSFERS							
392-010	From Sewer Fund	239,980	253,773	478,359	280,000	-	
392-050	From General Fund (COVID Relief)	-		44,541	44,541	-	
TOTAL 392 INTERFUND TRANSFER		$ 239,980	$ 253,773	$ 522,900	$ 324,541	$ -	
TOTAL CURRENT REVENUE		$ 270,889	$ 338,906	$ 1,530,869	$ 1,170,041	$ 793,984	

DUBLIN BOROUGH
2025 BUDGET
SEWER FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
EXPENDITURES							
408 ENGINEERING SERVICES							
408-313	Borough Engineer - Kern Drive	-	-				
TOTAL 408 BOROUGH ENGINEER		$ -	$ -	$ -	$ -	$ -	
429 CAPITAL PROJECTS							
429-370	Repairs & Rehab - CO&A	-	-	-	-	-	
429-373	Emergency Repairs	-	-	-	-	-	
TOTAL 219 CAPITAL PROJECTS		$ -	$ -	$ -	$ -	$ -	
438 CAPITAL PROJECTS - CO&A							
438-371	I/I Repair	-	-	-	-	-	
438-373	Dublin Acres Preventative Maint.	-	-	-	25,000	5,000	
438-374	Kern Drive Interceptor Relining	-	-	-	-	-	
438-375	Sewer I/I Rehabilitation	18,543	249,656	315,500	315,500	265,000	
438-376	Service Lateral Repairs	-	-	-	-	-	
TOTAL 438 CAPITAL PROJECTS CO&A		$ 18,543	$ 249,656	$ 315,500	$ 340,500	$ 270,000	
438 CAPITAL PROJECTS							
438-383	Twin Oaks - Hard Piped Bypass Pump						
438-385	Twin Oaks- Bypass Pumping Connection	2,835					
438-386	STP-Influent Equalization Lagoon	923	1,576	-			
438-387	Kern Drive Interceptor Extension	4,165	33,310	100,000	145,000	1,500,000	
438-388	Repaint Above Grade Steel Treatment Tanks (438.388)	471,595	28,331	664,000	664,000	-	
TOTAL 438 CAPITAL PROJECTS		$ 479,518	$ 63,217	$ 764,000	$ 809,000	$ 1,500,000	
438 CAPITAL EQUIPMENT							
438-393	PW - Zero Turn Mower	-	-	-	-	-	
438-394	HVAC System (Sewer Plant)	-	-	-	-	-	
438-395	Blower Enclosure Replacement (4)	751	-	-	-	-	
438-396	Muffler WWTP Generator Replacement	-	12,673	-	-	-	
438-397	Process Air Blower for Tank	-	-	-	6,500	6,500	
438-398	Return Activated Sludge Pump	-	-	5,960	5,500	-	
438-399	Twin Oaks Generator Connection	-	-	-	-	-	
438-400	Upgrade Electrical Panel for Lagoon Pumps			-	-	15,000	
438-401	VFD's for WWTP Influent Pump Station	-	-	-	-	35,000	
TOTAL 438 CAPITAL EQUIPMENT		$ 751	$ 12,673	$ 5,960	$ 12,000	$ 56,500	
439 BANK FEE							
439-370	Bank Fee	48	-	-	-	-	
TOTAL 439 BANK FEE		$ 48	$ -	$ -	$ -	$ -	
471 DEBT PRINCIPAL							
471-000	Bond Expense 2019 - Other	-	-	-	-	-	
471-740	Bond Debt Principal	-	-	132,598	132,598	136,881	E
TOTAL 472 DEBT PRINCIPAL		$ -	$ -	$ 132,598	$ 132,598	$ 136,881	
472 DEBT INTEREST							
472-741	Bond Debt Interest	88,025	85,961	81,951	81,951	77,668	E
TOTAL 472 DEBT INTEREST		$ 88,025	$ 85,961	$ 81,951	$ 81,951	$ 77,668	
TOTAL EXPENDITURES		$ 586,884	$ 411,507	$ 1,300,009	$ 1,376,049	$ 2,041,049	
NET INCOME		(315,995)	(72,601)	230,860	(206,008)	(1,247,065)	
	SFC Cash Balance 1/1			324,928	405,658	555,788	
	SFC Cash Balance 12/31			555,788	199,650	(691,277)	
	SFC Cash Funds in Draw Account 1/1	*1,358,552*					
	SFC Cash Funds in Draw Account 12/31						

DUBLIN BOROUGH
2025 BUDGET
WATER FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	8,970	21,863	17,733	9,000	9,000	
341-200	Interest - Borrowing 2019	1,825	6,034	4,814	3,000	3,000	
TOTAL 341 INTEREST EARNINGS		**$ 10,795**	**$ 27,896**	**$ 22,548**	**$ 12,000**	**$ 12,000**	
380 MISCELLANEOUS							
380-000	Miscellaneous	-	-	-	-	-	
TOTAL 380 MISCELLANEOUS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
393 PROCEEDS OF LONG TERM DEBT							
393-100	QNB Borrowing	-	-	-	-	126,689	
TOTAL 393 PROCEEDS LONG TERM DEBT		**$ -**	**$ -**	**$ -**	**$ -**	**$ 126,689**	
392 INTERFUND TRANSFERS							
392-010	From Water Fund	89,741	65,701	149,925	69,601	69,600	
TOTAL 392 INTERFUND TRANSFERS		**$ 89,741**	**$ 65,701**	**$ 149,925**	**$ 69,601**	**$ 69,600**	
TOTAL CURRENT REVENUE		**$ 100,536**	**$ 93,597**	**$ 172,473**	**$ 81,601**	**$ 208,289**	

DUBLIN BOROUGH
2025 BUDGET
WATER FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	SCH
EXPENDITURES							
401 ADMINISTRATION							
401-900	Miscellaneous	-	-	-	-	-	
TOTAL 401 MISCELLANEOUS		$ -	$ -	$ -	$ -	$ -	
408 ENGINEERING SERVICES							
408-313	Borough Engineer	-	-	-	-	-	
TOTAL 408 ENGINEERING SERVICES		$ -	$ -	$ -	$ -	$ -	
438 CAPITAL PROJECTS / EQUIPMENT							
448-270	Computer Hardware - Neptune 360	-	-	3,000	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)	-	-	-	-	-	
448-374	Well 2 Operational Upgrades	4,164	-	-	-	-	
448-375	Well 3 SCADA Monitoring System	-	-	-	-	-	
448-376	Elevated Water Storage Tank	4,925	-	[redacted]			
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		-	11,090	16,000	-	
448-383	Well 5 Air Stripping System Rehab	-	-	-	-	250,000	
TOTAL 438 CAPITAL EQUIPMENT		$ 27,233	$ -	$ 14,090	$ 19,000	$ 250,000	
471 DEBT PRINCIPAL							
471-740	QNB Borrowing	-	-	51,605	51,605	53,271	F
TOTAL 471 DEBT PRINCIPAL		$ -		$ 51,605	$ 51,605	$ 53,271	
DEBT INTEREST							
472-741	QNB Borrowing	21,175	19,611	17,996	17,996	16,329	F
TOTAL 472 DEBT INTEREST		$ 21,175	$ 19,611	$ 17,996	$ 17,996	$ 16,329	
475 FISCAL AGENT FEES							
475-000	Bond Issuance Costs	-		-	-	-	
TOTAL 475 FISCAL AGENT FEES		$ -	$ -	$ -	$ -	$ -	
492 INTERFUND TRANSFERS							
492-010	To Water Fund	-	346,900	-	-	-	
TOTAL 492 INTERFUND TRANSFER		$ -	$ 346,900	$ -	$ -	$ -	
TOTAL EXPENDITURES		$ 48,408	$ 366,511	$ 83,691	$ 88,601	$ 319,600	
NET INCOME		52,128	(272,913)	88,782	(7,000)	(111,311)	
	WFC Cash Balance 1/1			453,786	807,025	542,567	
	WFC Cash Balance 12/31			542,567	800,025	431,256	
	WFC Cash Funds in Draw Account 1/1	*131,284*					
	WFC Cash Funds in Draw Account 12/31	*126,689*					

DUBLIN BOROUGH
2025 BUDGET
STREET IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET
REVENUES						
301 REAL ESTATE PROPERTY TAX						
301-100	Real Estate Taxes - Current	28,938	32,847	31,409	26,688	26,819
301-200	Real Estate Taxes - Prior Year	223	384	167	350	350
301-400	RE Taxes - Delinquent Tax Claims	-	584	360	350	350
TOTAL 301 REAL ESTATE PROPERTY TAXES		$ 29,161	$ 33,815	$ 31,935	$ 27,388	$ 27,519
341 INTEREST EARNINGS						
341-100	Interest - Checking	2,502	6,432	5,258	2,500	1,500
341-200	Interest - Borrowing 2019	111	441	283	75	30
TOTAL 341 INTEREST EARNINGS		$ 2,612	$ 6,873	$ 5,542	$ 2,575	$ 1,530
380 MISCELLANEOUS REVENUE						
380-410	Reimbursements	1,883	-	2,535	-	-
TOTAL 380 MISCELLANEOUS		$ 1,883	$ -	$ 2,535	$ -	$ -
392 INTERFUND TRANSFERS						
392-010	From General Fund	70,298	70,298	80,064	80,064	79,628
TOTAL 392 INTERFUND TRANSFER		$ 70,298	$ 70,298	$ 80,064	$ 80,064	$ 79,628
393 PROCEEDS OF LONG TERM DEBT						
393-100	QNB Borrowing	-	-	-	9,027	9,027
TOTAL 393 PROCEEDS OF LONG TERM DEBT		$ -	$ -	$ -	$ 9,027	$ 9,027
TOTAL CURRENT REVENUE		$ 103,954	$ 110,986	$ 120,075	$ 119,054	$ 117,705

DUBLIN BOROUGH
2025 BUDGET
STREET IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 Y.E. Est.	2024 BUDGET	2025 BUDGET	
EXPENDITURES							
403 TAX COLLECTION							
406-114	Salaries & Wages	1,447	1,639	1,556	1,390	1,382	
406-161	Employer Paid Payroll Taxes	120	135	129	-	106	
403-300	Real Estate Refund		27	-	-	-	
TOTAL 403 TAX COLLECTION		**$ 1,567**	**$ 1,801**	**$ 1,685**	**$ 1,390**	**$ 1,488**	
408 ENGINEERING SERVICES							
408-313	Borough Engineer	-		-	-	-	
TOTAL 408 ENGINEERING SERVICES		**$ -**		**$ -**	**$ -**	**$ -**	
438 HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-	-	-	3,500	-	
438-375	Advertising - Roadway Improvement	-	-		-	-	
438-450	Contracted Services	612	-	-	5,000	-	
438-610	Capital Construction	-	-			-	
TOTAL HIGHWAY MAINTENANCE & REPAIRS		**$ 612**	**$ -**	**$ -**	**$ 8,500**	**$ -**	
471 DEBT PRINCIPAL							
471-000	QNB Borrowing	-	-	-	-	-	
471-740	GO Bond Principal	54,477	56,237	58,053	58,053	59,928	G
TOTAL 471 DEBT PRINCIPAL		**$ 54,477**	**$ 56,237**	**$ 58,053**	**$ 58,053**	**$ 59,928**	
471 DEBT INTEREST							
471-741	GO Bond Interest	23,817	22,057	20,241	20,241	18,366	G
TOTAL 472 DEBT INTEREST		**$ 23,817**	**$ 22,057**	**$ 20,241**	**$ 20,241**	**$ 18,366**	
475 FISCAL AGENT FEES							
475-000	Bond Issuance Cost	-	-	-	-	-	
TOTAL 475 FISCAL AGENT FEES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
489 CAPITAL ROADWAY PROJECTS							
489-000	Capital Roadway Projects	-	-	-	-	-	
489-100	Roadway Improvement Program	20,827	17,201	14,030	112,500	132,500	
489-300	Crack Seal Project	-	-	-	5,000	5,000	
TOTAL 489 CAPITAL ROADWAY PROJECTS		**$ 20,827**	**$ 17,201**	**$ 14,030**	**$ 117,500**	**$ 137,500**	
TOTAL EXPENDITURES		**$ 101,299**	**$ 97,296**	**$ 94,010**	**$ 205,684**	**$ 217,282**	
NET INCOME		**2,655**	**13,689**	**26,066**	**(86,630)**	**(99,577)**	
	SIF Cash Balance 1/1			**100,916**		**126,981**	
	SIF Cash Balance 12/31			**126,981**		**27,404**	
	SIF Cash Funds in Draw Account 1/1	***9,067***					
	SIF Cash Funds in Draw Account 12/31						

DUBLIN BOROUGH
SUMMARY
2025 CAPITAL PROJECT EXPENDITURES

EXPENDITURES BY DEBT		***..................FUND ALLOCATION.................***			
	2025	**GENERAL**	**SEWER**	**WATER**	**STREET**
		FUND	**FUND**	**FUND**	**IMPROVEMENT**
GENERAL	**BUDGET**	**CAPITAL**	**CAPITAL**	**CAPITAL**	**FUND**
DEPARTMENT					
PUBLIC SAFETY					
Police BWC / Tasers	4,673	4,673	-	-	-
Police Handgun Replacement	8,555	8,555			
Police Records Management System Upgrade	4,500	4,500			
Police Vehicle Purchase	83,983	83,983	-	-	-
TOTAL PUBLIC SAFETY	**$ 101,711**	**$ 101,711**	**$ -**	**$ -**	**$ -**
CAPITAL PROJECTS					
Growing Greener	97,000	97,000	-	-	-
TOTAL GENERAL CAPITAL PROJECTS	**$ 97,000**	**$ 97,000**	**$ -**	**$ -**	**$ -**
SEWER					
Dublin Acres Preventative Maintenance	5,000		5,000		
Sewer I/I Rehabilitation	265,000		265,000		
Kern Drive Interceptor Extension	1,500,000		1,500,000		
Process Air Blower for Tanks	6,500		6,500		
Upgrade Electrical Panel for Lagoon Pumps	15,000		15,000		
VFD's for WWTP Influent Pump Station	35,000		35,000		
TOTAL SEWER CAPITAL PROJECTS	**$ 1,826,500**	**$ -**	**$ 1,826,500**	**$ -**	**$ -**
WATER					
Well 5 Air Stripping System Rehab	250,000			250,000	
TOTAL WATER CAPITAL PROJECTS	**$ 250,000**	**$ -**	**$ -**	**$ 250,000**	**$ -**
STREETS					
Crack Seal Project (Various Projects)	5,000				5,000
Roadway Improvement Program - Middle Road	132,500				132,500
TOTAL STREET CAPITAL PROJECTS	**$ 137,500**	**$ -**	**$ -**	**$ -**	**$ 137,500**
CAPITAL PROJECTS TOTAL	**$ 2,412,711**	**$ 198,711**	**$ 1,826,500**	**$ 250,000**	**$ 137,500**
****Projects only, does not include loans***					

DUBLIN BOROUGH
2025 - 2029 CAPITAL PROJECTS PROGRAM

	2025 CAPITAL	2026 CAPITAL	2027 CAPITAL	2028 CAPITAL	2029 CAPITAL
GENERAL FUND - BOROUGH HALL					
Upgrades to Meeting Room	-	-	-	-	-
Borough Hall Roof Replacement	-	-	-	40,000	
New Copier - Admin	-				
Borough Hall Paving	-	32,000	-		
	$ -	$ 32,000	$ -	$ 40,000	$ -
GENERAL FUND - GRANT PROJECTS					
Growing Greener Grant	97,000	-	-	-	-
	$ 97,000	$ -	$ -	$ -	$ -
GENERAL FUND - POLICE DEPARTMENT					
Police Vehicle	83,983	-	-	-	-
Police Handgun Replacement	8,555	-	-	-	-
Police Records Management Upgrade	4,500	-	-	-	-
Police Tasers ($4,673)	4,673	4,673	4,673	-	-
	$ 101,711	$ 4,673	$ 4,673	$ -	$ -
GENERAL FUND - SUPPLEE PARK					
Paving Upper Parking Lot	-	23,500	-	-	-
Paving Walking Path	-	-	-	40,000	-
GENERAL FUND CAPITAL TOTAL	$ 198,711	$ 60,173	$ 4,673	$ 40,000	$ -
SEWER					
Dublin Acres Preventative Maintenance	5,000	-	-	-	-
I/I Repair/Rehabilitation Project	265,000	320,000	300,000	-	-
Install Supervisory Control & Data (SCADA)	-	-	39,500	-	-
STP - RAS Pump Building		75,000	-	-	-
STP - Generator	-	-	250,000	-	-
STP - Transfer Switch for Generator	-	-	-	-	250,000
Process Air Blower for Tanks	6,500	-	-	-	-
Upgrade Electrical Panel for Lagoon Pimps	15,000				
Upgrade VFD Pumps at STP Lift Station	35,000	-	-	55,000	-
Return Activated Sludge Pump	-	-	-	-	-
QNB BORROWING PROJECTS	-	-	-	-	-
Kern Drive Interceptor Extension	1,500,000	-	-	-	-
SEWER FUND CAPITAL TOTAL	$ 1,826,500	$ 395,000	$ 589,500	$ 55,000	$ 250,000
STREETS					
Crack Seal Project (Various Roads)	5,000	5,000	5,000	5,000	5,000
QNB BORROWING PROJECT	-	-	-	-	-
Road Improvement Project	132,500	-	-	25,000	-
STREET IMPROVEMENT FUND TOTAL	$ 137,500	$ 5,000	$ 5,000	$ 30,000	$ 5,000
WATER					
Install Supervisory Control & Data (SCADA)	-	-	120,000	-	-
Well # 3 Transfer Switch	-	-	-	-	-
Well # 5 Air Stripping System Rehab	250,000	-	-	-	-
WATER FUND CAPITAL TOTAL	$ 250,000	$ -	$ 120,000	$ -	$ -
CAPITAL PROJECTS TOTAL	$ 2,412,711	$ 460,173	$ 719,173	$ 125,000	$ 255,000

SCHEDULE A
2025 RATES
MEDICAL, DENTAL, RX
EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

MEDICAL (PPO $2,000/$4,000)

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Annual Cost
Single	1	941.91	941.91	11,302.92
Couple	0	2,028.35	-	-
Family	1	2,721.66	2,721.66	32,659.92
			$ 3,663.57	**$ 43,962.84**

RX ($10/$45/$75/$250)

Coverage	# of Emp.	Montly Rate	Monthly Cost	Annual Cost
Single	1	206.76	206.76	2,481.12
Couple	0	445.25	-	-
Family	1	597.44	597.44	7,169.28
			$ 804.20	**$ 9,650.40**

MEDICAL (PPO $300/$600)

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Annual Cost
Single	1	979.31	979.31	11,751.72
Couple	1	2,108.88	2,108.88	25,306.56
Family	0	2,829.69	-	-
			$ 3,088.19	**$ 37,058.28**

RX ($5/$30/$60)

Coverage	# of Emp.	Montly Rate	Monthly Cost	Annual Cost
Single	1	368.89	368.89	4,426.68
Couple	1	794.41	794.41	9,532.92
Family	0	1,065.97	-	-
			$ 1,163.30	**$ 13,959.60**

DENTAL

Coverage	# of Emp.	Montly Rate	Monthly Cost	Annual Cost
Single	2	91.16	182.32	2,187.84
Couple	1	148.61	148.61	1,783.32
Family	1	263.50	263.50	3,162.00
			$ 594.43	**$ 7,133.16**

Total Medical, Rx and Dental	**$ 5,062.20**	**$ 111,764.28**

2025 Total Medical Insurance Costs**	**$ 111,764.28**
2024 Total Medical Insurance Costs**	**$ 82,258.08**
+/-	**29,506.20**
+/-	**35.9%**

** Before employee contribution, rate relief, rate stabilization and trust discounts*

SCHEDULE A
2025 COSTS BY FUND
MEDICAL, DENTAL, RX

GENERAL FUND ADMINISTRATION 401-159

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Family	1	3,582.60	3,582.60		42,991.20
	1	**$ 3,582.60**	**$ 3,582.60**		**$ 42,991.20**
Trust Discount (3%):				***1,289.74***	
Rate Stabilization Fund:				***1,843.25***	
Employee Contribution (1.5%):				***644.87***	
		Total Family:	**$ 7,165.20**	**$ 3,777.85**	**$ 39,213.35**
			Total General Fund Admin 401-159:	**$ 3,777.85**	**$ 39,213.35**

GENERAL FUND POLICE 410-159

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Couple	1	3,051.90	3,051.90	-	36,622.80
	1	**$ 3,051.90**	**$ 3,051.90**		**$ 36,622.80**
Trust Discount (3%):				***1,098.68***	
Rate Stabilization Fund:				***1,843.25***	
Employee Contribution (1.5%):				***472.00***	
		Total Couple	**$ 6,103.80**	**$ 3,413.93**	**$ 33,208.87**
			Total General Fund Police 410-159:	**$ 3,413.93**	**$ 33,208.87**

SEWER FUND 487-159

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Single	1	1,239.83	1,239.83	-	14,877.96
	1	**$ 1,239.83**	**$ 1,239.83**		**$ 14,877.96**
Trust Discount (3%):				***446.34***	
Rate Stabilization Fund:				***1,843.25***	
Employee Contribution (1.5%):				***223.17***	
		Total Couple	**$ 2,479.66**	**$ 2,512.76**	**$ 12,365.20**
			Total Sewer Fund 487-159:	**$ 2,512.76**	**$ 12,365.20**

SCHEDULE A
2025 COSTS BY FUND
MEDICAL, DENTAL, RX

WATER FUND 487-159

Coverage	# of Emp.	Montly Rate	Monthly Cost	Total Discounts	Annual Cost
Single	1	1,439.36	1,439.36	-	17,272.32
	1	$ 1,439.36	$ 1,439.36		$ 17,272.32
Trust Discount (3%):				***518.17***	
Rate Stabilization Fund:				***1,843.25***	
Employee Contribution (1.5%):				***223.17***	
		Total Single	**$ 2,878.72**	**$ 2,584.59**	**$ 14,687.73**
			Total Water Fund 487-159:	**$ 2,584.59**	**$ 14,687.73**

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:		**$ 111,764.28**
Trust Discount (3%)	**$ (3,352.93)**	
Rate Stabilization Fund:	**$ (7,373.00)**	
Subtotal of Medical Costs:	**$ (10,725.93)**	**$ 101,038.35**
Employee Contribution (1.5%)	**(1,563.21)**	
Total NET 2025 Medical Insurance Costs:	**$ (12,289.14)**	**$ 99,475.14**
Total NET 2024 Medical Insurance Costs:		**$ 73,157.47**
Total NET 2023 Medical Insurance Costs:		**$ 58,687.91**
Total NET 2022 Medical Insurance Costs:		**$ 48,392.85**

SCHEDULE B
2024 RATES
WORKERS' COMPENSATION

	2024 COST		2025 COST	% +/-
Total Premium:	17,538		19,521	11%
Experience Modification Factor:	0.908		1.028	
Total Modified Workers' Comp Ins. Costs:	15,925		20,068	26%
Trust Discount (3%):	(478.00)		(803.00)	
Total Cost After Trust Discount:	15,447		19,265	25%
Rate Stabilization Fund:	(4,270)		(4,162)	
Net Workers' Comp Premium:	**$ 11,177**		**$ 15,103**	**35%**

GENERAL FUND

		% of Total		% of Total
Administration 401-351	112	1.00%	151	1.00%
Police 410-351	7,376	66.00%	9,968	66.00%
Total General Fund	**$ 7,488**	**67.00%**	**$ 10,119**	**67.00%**

SEWER FUND

		% of Total		% of Total
Sewer 486-351	1,844	16.50%	2,492	16.50%
Total Sewer Fund	**$ 1,844**	**16.50%**	**$ 2,492**	**16.50%**

WATER FUND

		% of Total		% of Total
Water 486-351	1,844	16.50%	2,492	16.50%
Total Sewer Fund	**$ 1,844**	**16.50%**	**$ 2,492**	**16.50%**

Total Premium All Funds	**$ 11,177**	**100%**	**$ 15,103**	**100%**

	Before Discounts	After Discounts
2025 Premium:	$ 19,521	$ 15,103
2024 Premium:	$ 17,538	$ 11,177
Increase / Decrease		135%

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

* 2025 Rate includes using 50% of available RSF Funds

	2024 COST		2025 COST	% +/-
Total Premium:	71,691		71,525	-0.23%
Trust Discount:	(2,106.00)		(2,101.00)	
Total Cost After Trust Discount:	69,585		69,424	-0.23%
Rate Stabilization Fund:	(1,478)		(1,622)	
Net Property & Liability Premium:	**$ 68,107**		**$ 67,802**	**-0.45%**

GENERAL FUND

	2024 COST	% of Total	2025 COST	% of Total
Administration 486-353	9,535	14.00%	9,492	14.00%
Police 410-301	24,519	36.00%	24,409	36.00%
Fire 411-300	10,625	15.60%	10,577	15.60%
Total General Fund	**$ 44,678**	**65.60%**	**$ 44,478**	**65.60%**

SEWER FUND

	2024 COST	% of Total	2025 COST	% of Total
Sewer 486-353	13,485	19.80%	13,425	19.80%
Total Sewer Fund	**$ 13,485**	**19.80%**	**$ 13,425**	**19.80%**

WATER FUND

	2024 COST	% of Total	2025 COST	% of Total
Water 486-353	9,944	14.60%	9,899	14.60%
Total Water Fund	**$ 9,944**	**14.60%**	**$ 9,899**	**14.60%**

Total Premium All Funds	**$ 68,107**	**100%**	**$ 67,802**	**100%**

	Before Discounts	After Discounts
2025 Premium:	$ 67,802	$ 67,802
2024 Premium:	$ 68,107	$ 68,107
Increase / Decrease		-0.45%

SCHEDULE D
DEBT SERVICE
SEWER FUND

2025 Sewer Fund Budget Totals (Page 12)

	471-740 Principal		27,028.56
	471-741 Interest		1,466.40
Total		**$**	**28,494.96**

Total Interest and Principal Remaining YE 2024

	Interest	Principal	Total
PennVest Loan - 3.44%	523.21	27,971.75	28,494.96
	$ 523.21	**$ 27,971.75**	**$ 28,494.96**

PennVest Loan - 3.44%

Year	Interest	Principal	Total
2025	1,466.40	27,028.56	28,494.96
Maturity - 12/2026	523.21	27,971.75	28,494.96
	$ 1,989.61	**$ 55,000.31**	**$ 56,989.92**

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

SCHEDULE E
DEBT SERVICE
SEWER FUND CAPITAL

2025 Sewer Capital Budget Totals (Page 22)

	471-740 Principal		136,881.00
	471-741 Interest		77,667.94
Total		**$**	**214,548.94**

Total Interest and Principal Remaining YE 2024

	Interest	Principal	Total
QNB Loan 3.23%	**863,376.75**	**2,267,699.00**	**3,131,075.75**

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

Year	Interest	Principal	Total
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
	$ 941,044.69	**$ 2,404,580.00**	**$ 3,345,624.69**

*Interest Rate increases to 5% beginning 01/01/2026

SCHEDULE F
DEBT SERVICE
WATER FUND CAPITAL

2025 Water Capital Budget Totals (Page 23)

	471-740 Principal		53,271.00
	471-741 Interest		16,329.30
Total		**$**	**69,600.30**

Total Interest and Principal Remaining YE 2024

	Interest	Principal	Total
QNB Loan 3.23%	**104,526.05**	**452,280.00**	**556,806.05**

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

Year	Interest	Principal	Total
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
	$ 120,855.35	**$ 505,551.00**	**$ 626,406.35**

*Interest Rate increases to 5% beginning 01/01/2026

SCHEDULE G
DEBT SERVICE
STREET IMPROVEMENT

2025 Street Improvement Budget Totals (Page 24)			
	471-740 Principal		59,928.00
	471-741 Interest		18,365.90
Total		**$**	**78,293.90**

Total Interest and Principal Remaining YE 2024

	Interest	Principal	Total
QNB Loan 3.23%	**117,677.60**	**508,676.00**	**626,353.60**

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

Year	Interest	Principal	Total
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
	$ 136,043.50	**$ 568,604.00**	**$ 704,647.50**

*Interest Rate increases to 5% beginning 01/01/2026