



2026 Budget

Adopted: December 8, 2025

LETTER OF TRANSMITTAL

PRESENTED: Preliminary Budget – November 10, 2025
Final Budget – December 8, 2025

TO: Dublin Borough Council

INTRODUCTION

The proposed 2026 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 2026 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 Borough.

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 2026 fund balance reserves for all funds are represented on page 1.

The 2026 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 2026 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, water and sewer systems and buildings and equipment.

The 2026 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 tasers and carpet in the police department, repaving the walking path at Supplee Park, repaving the parking lot at Borough Hall and upgrading the Borough's website. A total of \$56,173 is proposed to be paid out of this fund in 2026. Detailed line items are on pages 18 -19.

The Borough's Corrective Action Milestone Schedule with PADEP is in the process of being evaluated for approval. This document will replace the Consent Order and Agreement the Borough previously had with PADEP. 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 Sewer Capital Fund provides appropriations for improvements as drafted in the Corrective Action Milestone Plan. As a result, various projects are incorporated into the 2026 Budget. Improvements are proposed to replace the sewer main from manhole 81 to manhole 19 on Rickerts Road (pending grant funding), replacement of the generator and transfer switch at the Wastewater Treatment Plant (pending grant funding), soft costs for the replacement of the sewer main from manhole 78 to manhole 81 (private funding for labor and material), return activated sludge pump and replacing the blower compressor at the lagoon. A total of \$993,548 (including bond debt) is proposed in 2026 to be paid out of this fund. Detailed line items are on pages 20-21.

The Water Capital Fund provides appropriations for improvements to the Public Water System which include: a feasibility study for PFAS/PDOA (pending final rule), lead copper service line inventory and a dump truck (pending grant funding). A total of \$426,252 (including bond debt) is proposed in 2026 to be paid out of this fund. These items are detailed on page 22-23.

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 2026 Budget. There was a reduction in administrative personnel in 2024. The open position was absorbed by current staff and the 2026 budget reflects a reduction in administrative salaries. 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 2026 Budget proposes the property taxes to remain at 21.25 mills for the General Fund and Street Improvement Fund. As of 09/03/2025 the Assessment value for Dublin Borough is \$22,119. The 2026 Assessment is not yet available.

Of the total 21.25 mills, 16 mills are designated for General Fund purposes and equals approximately \$343,287; 3.75 mills are designated for street improvement debt service and equals approximately \$80,458; and the remaining 1.5 mills are allocated to the Street Improvement Fund and generate approximately \$26,819 in revenue.

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%). Act 511 Taxes will generate approximately \$404,000 in 2026, representing 25% of total revenues in the General Fund. Real estate taxes represent another 26% of total revenue at \$430,245. 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.

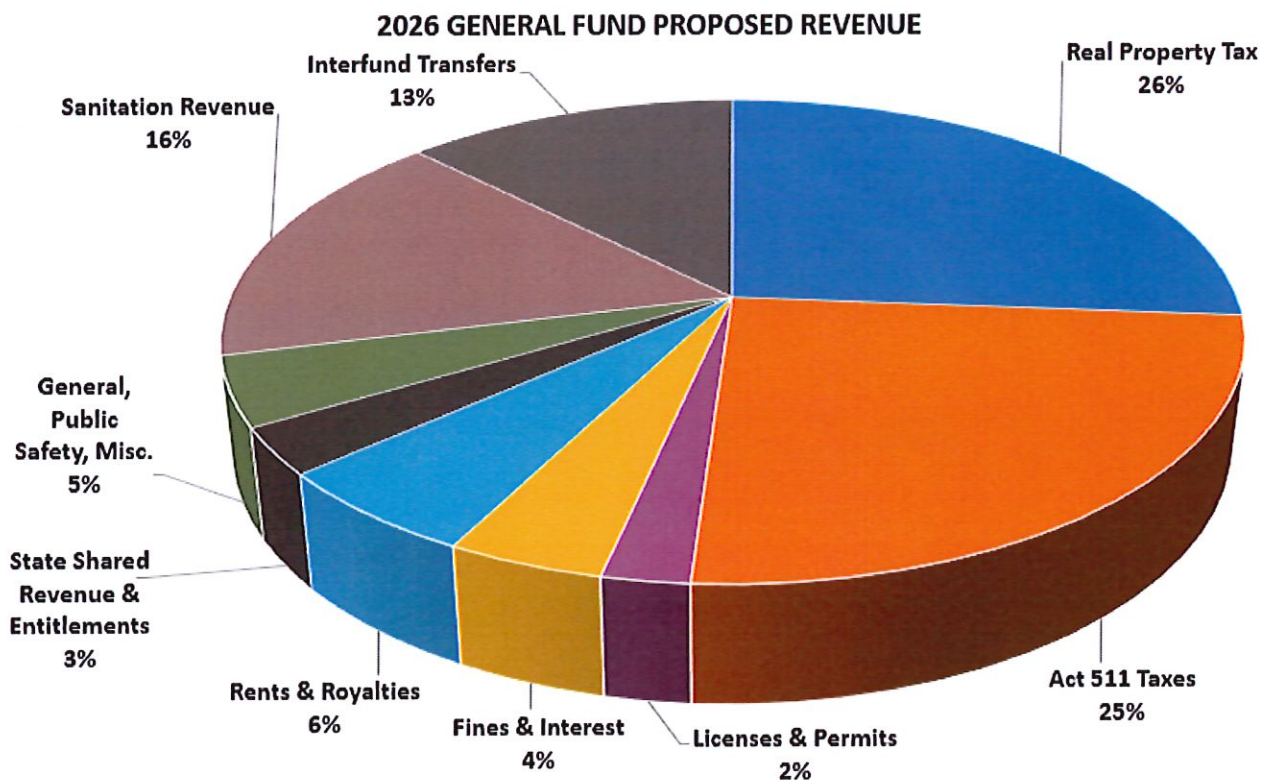
Other significant sources of revenue in the General Fund include Cable Television Franchise Fees (\$35,000), Rents and Royalties (\$95,856) and Pension System State Aid (\$35,000).

The budget reflects revenue in the amount of \$13,000 for Per Capita Taxes. In 2026 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 2026 fee per EDU for trash and recycling will remain at the 2025 rate of \$484.80/year.

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 2026 is \$1,634,470.

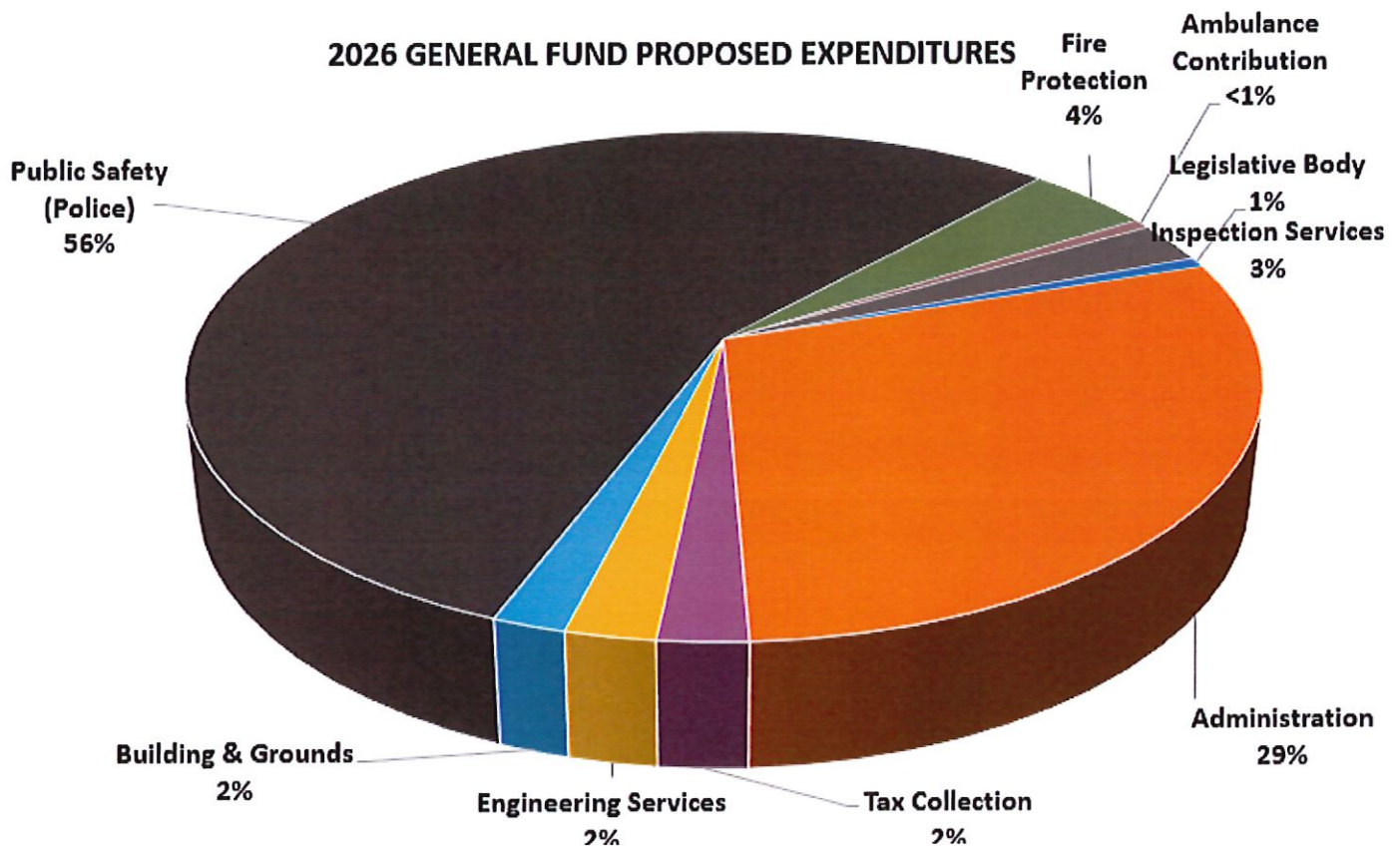
The following chart shows the various sources of General Fund revenue used for the operation of Borough government:



Projected General Fund expenditures in 2026 total \$1,634,470. Total expenditures include the transfer of \$140,458 to the Street Improvement Fund to offset the debt service incurred in 2019 and to assist with expenses for the Roadway Improvement Program, a transfer to the General Capital Fund of \$38,173.

Proposed General Fund appropriations, before inter-fund transfers, in 2026 total \$1,455,839.

The following chart shows proposed 2026 appropriations in the General Fund for the operation of Borough government:



Sewer Fund

Borough Sewer operations will utilize the professional services of ARRO Consulting, Inc. who purchased Private Utility Enterprises (PUE) to provide supervision and Pennsylvania DEP reporting functions. ARRO Consulting, Inc. will analyze the efficiency and performance of plant operations and ensure 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 yearly rate will remain the same in 2026 at \$820.00 per equivalent dwelling unit (EDU).

The 2026 proposed Sewer Fund Budget includes an interfund transfer of \$280,000 to the Sewer Capital Fund for various projects, as well as a \$70,000 transfer to the General Fund to offset administrative expenses associated with the sewer fee collections and project supervision.

After operational expenditures of \$540,608 and interfund transfers of \$350,000, the projected ending balance of the Sewer Operating Fund for 2026 will be \$628,730.

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 ARRO Consulting, Inc. who purchased Private Utilities Enterprises (PUE).

The base rate fee will increase in 2026 from \$25.00 per EDU to \$50.00 per EDU which will provide approximately \$182,590 annually. The base rate has not been increased since its inception. The gallon usage fee in 2026 will also increase from \$4.65 per 1,000 gallons of water to \$5.70 per 1,000 gallons of water. These rate increases are necessary to offset the increase in costs of maintaining our water distribution system. Total revenue collection is projected to be \$406,227 in 2026.

The 2026 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 \$401,299 and interfund transfers, the projected ending balance for 2026 is \$389,052. It should be noted that \$237,000 of these funds is a reserve CD and is not part of the operational budget.

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 2026, the Borough anticipates receiving \$49,937 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. In October of 2025 a request to add Goldies Way, Station Drive and Center Drive was submitted to the Pennsylvania Department of Transportation, as the dedication of these roads was accepted by Council.

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 streetlight maintenance and operations, roadway paving, and re-construction. The Commonwealth audits the fund bi-annually.

The 2026 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 \$52,437 and interfund transfers, the projected ending balance for 2026 is \$78,971.

Community Events Fund

The Borough maintains a Community Events Fund which will track Community Day revenue and expenditures in 2026. All expenses are covered through sponsorships and donations. This fund earmarks approximately \$16,150 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 \$4,673 for police tasers, \$4,500 for new carpet in the police department, \$7,500 to repave the walking path at Supplee Park, \$32,000 to repave the parking lot at Borough Hall and \$7,500 to upgrade the Borough's website.

Proposed expenditures in the 2026 General Capital Budget total \$56,173, leaving a projected year end fund balance of \$460,864.

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 PADEPs Corrective Action Plan Milestone Schedule to reduce inflows and infiltration into the sewer system. This fund also covers debt service from the 2019 borrowing.

The Sewer Capital Fund proposes \$250,000 to replace the sewer main from manhole 81 to manhole 19 on Rickerts Road (pending grant funding), \$401,500 to replace the generator and transfer switch at the Wastewater Treatment Plant (pending grant funding), \$100,000 for soft costs for the replacement of the sewer main from manhole 78 to manhole 81 (private funding for labor and material), \$20,000 for a new return activated sludge pump and \$7,500 to replace the blower compressor at the lagoon.

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$906,275. The proposed expenditures in 2026 equal \$993,548, and the projected ending balance for 2026 is \$627,508.

Water Capital Fund

The purpose of this fund is to provide for long range planning, purchases and improvements related to the Borough's water distribution system.

The Water Capital Fund proposes \$60,000 for a feasibility study for PFAS/PDOA (pending final rule), \$200,000 for the lead copper service line inventory and \$96,651 for a new dump truck (pending grant funding).

After revenues from interest, proposed borrowing and interfund transfers, total revenues are proposed at \$81,601. The proposed expenditures in 2026 equal \$426,252, and the projected ending balance for 2026 is \$352,029.

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 \$140,458 to offset the debt service associated with the 2019 borrowing as well as maintaining funds for the Roadway Improvement Program.

Expenditures for 2026 include the repaving of Rickerts Road/West (Hilltown Section) as part of the Borough's Roadway Improvement Plan and \$67,000 for debt service. After revenues from real estate tax and interfund transfers, total revenues are proposed at \$169,977. The proposed expenditures in 2026 equal \$146,783, and the projected ending balance for 2024 is \$75,420.

2026-2030 Capital Projects Program

The Borough has been working from a Capital Projects Program since 2012. The purpose is to identify future capital obligations in coming years that would allow staff and Borough Council to plan for future expenditure needs. Page 26 provides a summary snapshot of the capital projects proposed in the 2026 capital budgets. Page 27 provides a five-year projection of projects and obligations. This provides an estimate of the necessary funds needed in the coming years which allows for future financial planning.

Conclusion

A review of the proposed 2026 Budget will show that the Borough is maintaining municipal services of public works, administration, police, water and sewer services. The budget will continue to fund on-going sewer projects associated with the Corrective Action Plan Milestone Schedule.

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 2026 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

**DUBLIN BOROUGH
2026 BUDGET - ALL FUNDS**

OPERATING AND CAPITAL FUNDS SUMMARY

<u>OPERATING FUNDS</u>	Cash Balance 01/01/2025	2026 Revenue	2026 Expenses	Cash Balance 12/31/2026
General Fund	1,688,328	1,634,470	1,634,470	1,688,328
Sewer Fund	618,098	901,240	890,608	628,730
Water Fund	384,124	406,181	398,375	391,930
Highway Aid Fund	78,971	52,437	52,437	78,971
Community Day Fund	12,917	16,150	16,150	12,917
<i>TOTAL OPERATING</i>	\$ 2,782,439	\$ 3,010,478	\$ 2,992,040	\$ 2,800,877

<u>CAPITAL IMPROVEMENT FUNDS</u>	Cash Balance 01/01/2025	2026 Revenue	2026 Expenses	Cash Balance 12/31/2026
General Fund Capital	460,864	56,173	56,173	460,864
Sewer Fund Capital	714,781	906,275	993,548	627,508
Water Fund Capital	589,530	188,751	426,252	352,029
Street Improvement Fund	52,226	169,977	146,783	75,420
<i>TOTAL CAPITAL</i>	\$ 1,817,400	\$ 1,321,176	\$ 1,622,756	\$ 1,515,821

**DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND SUMMARY - REVENUE**

REVENUE	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
CURRENT REVENUE:						
301 - REAL PROPERTY TAX	388,062	445,226	432,168	428,906	425,876	430,245
310 - ACT 511 TAXES	571,183	509,868	515,733	454,004	380,500	404,000
321 - LICENSES & PERMITS	45,924	39,981	36,299	40,160	38,000	38,750
331 - FINES	6,280	5,522	7,512	6,138	5,500	6,000
341 - INTEREST	16,193	50,133	68,581	80,343	55,600	63,100
342 - RENTS & ROYALTIES	103,675	95,132	91,018	93,636	95,856	95,856
351 - FED CAPITAL & OPERATING GRANT	-	-	629	-	-	-
352 - AMERICAN RESCUE PLAN ACT	81,974	-	79,541	-	-	-
354 - STATE CAPITAL & OPERATING GRANT	-	-	-	-	-	-
355 - STATE SHARED REVENUE & ENTITLEMENTS	45,948	56,153	51,879	54,267	49,000	51,000
357 - LOCAL GOVERNMENT GRANTS	5,219	9,310	18,234	13,724	13,201	9,000
361 - GENERAL GOVERNMENT	25,138	25,739	33,687	21,295	12,000	14,634
362 - PUBLIC SAFETY	116,572	32,252	86,874	60,866	33,395	46,750
364 - SANITATION	171,701	184,854	280,427	265,604	264,784	264,784
367 - CULTURE & RECREATION	1,825	1,175	1,450	1,700	1,000	1,100
380 - MISCELLANEOUS	740	-	2,955	2,955	-	-
387 - PRIVATE CONTRIBUTIONS	2,750	570	50,300	883	250	250
389 - REIMBURSEMENTS	652	723	898	6,273	6,273	3,996
391 - SALE OF FIXED ASSETS	-	2,450	47	3,800	-	-
392 - INTERFUND TRANSFERS	160,000	134,930	139,848	156,000	170,340	205,005
395 - REFUND OF PRIOR YEAR EXPENSES	9,528	4,588	10,244	14,655	-	-
TOTAL CURRENT REVENUE	\$ 1,753,363	\$ 1,598,606	\$ 1,908,324	\$ 1,705,210	\$ 1,551,575	\$ 1,634,470

**DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND SUMMARY - EXPENDITURES**

EXPENDITURES	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	Y.E. EST.	BUDGET	BUDGET
CURRENT EXPENDITURES:						
400 - LEGISLATIVE BODY	9,402	8,385	9,597	10,245	10,245	6,821
401 - ADMINISTRATION	297,285	286,262	284,932	309,171	336,594	318,678
403 - TAX COLLECTION	21,879	24,292	24,213	25,114	25,114	25,114
408 - ENGINEERING SERVICES	25,813	26,438	15,358	23,500	31,500	25,000
409 - BUILDING & GROUNDS	20,393	14,848	18,098	20,691	20,500	20,500
410 - PUBLIC SAFETY (POLICE)	518,071	548,108	563,819	620,939	601,598	609,518
411 - FIRE PROTECTION	51,773	35,982	91,806	40,188	37,266	48,269
412 - AMBULANCE CONTRIBUTION	5,000	1,500	5,750	5,750	5,750	6,750
413 - INSPECTION SERVICES	12,767	16,036	53,917	39,320	21,145	28,125
414 - PLANNING & ZONING	14,585	10,872	10,512	11,682	14,800	17,500
415 - EMERGENCY MANAGEMENT	-	133	-	-	-	375
427 - SOLID WASTE COLLECTION & DISPOSAL	163,160	140,971	238,440	237,999	238,440	238,440
432 - SNOW & ICE REMOVAL	34,705	5,430	32,423	50,000	50,000	60,000
433 - TRAFFIC SIGNALS & SIGNS	374	-	2,625	2,000	4,000	4,000
434 - STREET LIGHTS	5,863	-	-	-	-	-
435 - SIDEWALKS, CURBS & CROSSWALKS	-	-	-	1,450	1,450	1,450
438 - HIGHWAY MAINTENANCE & REPAIRS	16,815	13,911	13,528	25,331	17,500	18,000
454 - CULTURE - RECREATION	12,182	11,987	8,602	14,130	13,900	18,700
486 - INSURANCE PREMIUMS	6,601	7,716	9,534	9,492	9,492	8,597
487 - EMPLOYEE BENEFITS	-	-	-	-	-	-
492 - INTERFUND TRANSFERS	314,272	179,951	216,605	111,906	111,906	178,631
TOTAL CURRENT EXPENDITURES	1,530,940	1,332,821	1,599,761	1,558,908	1,551,200	1,634,470

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
301 REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (16 mils)	308,668	350,367	344,182	341,302	339,748	343,287	
301-101	RE Taxes - Current Yr (3.75 mils)	72,344	82,117	80,668	79,992	79,628	80,458	
301-200	Real Estate Taxes - Prior Year	2,942	5,055	2,192	1,937	2,500	2,500	
301-400	RE Taxes - Delinquent Tax Claims	4,107	7,686	5,125	5,675	4,000	4,000	
TOTAL 301 REAL PROPERTY TAX		\$ 388,062	\$ 445,226	\$ 432,168	\$ 428,906	\$ 425,876	\$ 430,245	
310 ACT 511 TAXES								
310-000	Per Capita Taxes	12,890	13,644	13,288	13,553	12,000	13,000	
310-100	Real Estate Transfer Taxes	214,712	99,729	79,030	86,222	25,000	31,000	
310-210	Earned Income Taxes	324,125	374,781	399,614	332,121	325,000	340,000	
310-400	Local Services Taxes	19,456	21,713	23,801	22,108	18,500	20,000	
TOTAL 310 ACT 511 TAXES		\$ 571,183	\$ 509,868	\$ 515,733	\$ 454,004	\$ 380,500	\$ 404,000	
321 LICENSES AND PERMITS								
321-610	Peddling and Soliciting Permits	42	5	-	75	-	-	
321-800	Cable Television Franchise Fees	39,237	34,451	32,539	35,000	35,000	35,000	
321-830	Moving Permits	6,020	4,550	2,885	3,080	2,500	3,000	
321-840	Sign Permits - Permanent	625	975	875	2,005	500	750	
321-841	Sign Permits - Temporary	-	-	-	-	-	-	
321 TOTAL LICENSES AND PERMITS		\$ 45,924	\$ 39,981	\$ 36,299	\$ 40,160	\$ 38,000	\$ 38,750	
FINES								
331-100	Court Fines	2,518	2,176	3,188	2,000	2,000	2,200	
331-110	Vehicle Code Violations	3,761	3,346	4,324	4,138	3,500	3,800	
TOTAL 331 FINES		\$ 6,280	\$ 5,522	\$ 7,512	\$ 6,138	\$ 5,500	\$ 6,000	
341 INTEREST EARNINGS								
341-100	Interest - Checking	16,193	50,133	36,209	29,500	20,000	22,000	
341-200	Interest - Savings	-	-	5,374	2,138	500	500	
341-300	Interest - CD's	-	-	26,762	48,645	35,000	40,500	
341-400	Interest - Other	-	-	236	60	100	100	
TOTAL 341 INTEREST		\$ 16,193	\$ 50,133	\$ 68,581	\$ 80,343	\$ 55,600	\$ 63,100	
342 RENTS & ROYALTIES								
342-300	Tower Rentals	103,675	95,132	91,018	93,636	95,856	95,856	
TOTAL 342 RENTS & ROYALTIES		\$ 103,675	\$ 95,132	\$ 91,018	\$ 93,636	\$ 95,856	\$ 95,856	
351 FED CAPITAL & OPERATING GRANT								
351-100	COPS Grant	-	-	629	-	-	-	
TOTAL 351 FED CAPITAL & OPERATING GRANTS		\$ -	\$ -	\$ 629	\$ -	\$ -	\$ -	
352 FEDERAL SHARED REVENUE & ENTITLEMENTS								
352-530	American Rescue Plan Act	81,974	-	79,541	-	-	-	
TOTAL 352 FEDERAL SHARED REVENUE & ENTITLEMENTS		\$ 81,974	\$ -	\$ 79,541	\$ -	\$ -	\$ -	
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	36,065	34,000	35,000	
355-100	Public Utility Realty Tax	794	897	955	928	800	800	
355-400	Alcoholic Beverage Licenses	-	-	200	400	200	200	
355-900	Foreign Fire Insurance Tax	13,962	14,089	15,431	16,874	14,000	15,000	
TOTAL 355 STATE SHARED REVENUE & ENTITLEMENTS		\$ 45,948	\$ 56,153	\$ 51,879	\$ 54,267	\$ 49,000	\$ 51,000	

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
357 LOCAL GOVERNMENT GRANTS								
357-010	Delaware Valley Trust (DVT) Grants	2,190	2,200	2,502	2,523	2,000	2,000	
357-100	ARLE Grant Reimbursements (GFC)	-	-	-	-	-	-	
357-400	Recycling Performance Grant	3,029	7,110	15,732	11,201	11,201	7,000	
TOTAL 357 LOCAL GOVERNMENT GRANTS		\$ 5,219	\$ 9,310	\$ 18,234	\$ 13,724	\$ 13,201	\$ 9,000	
361-000	General Government - Other	-	-	-	-	-	-	
361-200	Certification Fees- Utilities	1,870	1,360	1,570	1,770	1,200	1,200	
361-250	Sketch Fees	1,050	100	-	-	-	-	
361-300	Sub Div/Land Development	500	11,550	17,950	500	5,000	500	
361-310	Admin Fees - Escrows	7,148	8,767	12,539	17,250	5,500	12,634	
361-320	Sewer Lateral Inspections	-	-	-	-	-	-	
361-330	Stormwater Management Permit	-	750	1,125	775	300	300	
361-340	Zoning Hearing Board Fees	4,500	2,211	-	-	-	-	
361-341	Conditional Use Hearing Fee	1,500	-	500	1,000	-	-	
361-350	Professional Services Reimbursement	8,550	995	-	-	-	-	
361-550	Copies/RTK Requests	20	6	4	-	-	-	
TOTAL 361 GENERAL GOVERNMENT		\$ 25,138	\$ 25,739	\$ 33,687	\$ 21,295	\$ 12,000	\$ 14,634	
362 PUBLIC SAFETY								
362-110	Police and Accident Reports	480	225	330	300	250	250	
362-120	DUI Task Force Reimbursement	164	-	-	-	-	-	
362-125	Overtime Reimbursement	1,524	1,611	3,321	413	-	500	
362-410	Zoning Permits	2,829	5,270	4,160	4,950	2,500	3,500	
362-415	Building Permits	102,193	24,526	77,656	53,803	30,000	42,000	
362-420	PA UCC State Fee (\$4.50)	324	135	117	-	145	-	
362-430	Plumbing Permits	-	-	-	-	-	-	
362-450	Use & Occupancy Permits	9,059	485	1,290	1,400	500	500	
TOTAL 362 PUBLIC SAFETY		\$ 116,572	\$ 32,252	\$ 86,874	\$ 60,866	\$ 33,395	\$ 46,750	
364 SANITATION								
364-300	Solid Waste Collection	169,482	182,121	276,458	262,284	262,284	262,284	
364-310	Waste Collection - Late Fees	2,220	2,732	3,969	3,320	2,500	2,500	
364-000	Sanitation Revenue - Other	-	-	-	-	-	-	
TOTAL 364 SANITATION		\$ 171,701	\$ 184,854	\$ 280,427	\$ 265,604	\$ 264,784	\$ 264,784	
367 CULTURE - RECREATION								
367-100	Park Reservations	1,825	1,175	1,450	1,700	1,000	1,100	
367-101	Park Reservations - Security Deposits	-	-	-	-	-	-	
TOTAL 367 CULTURE - RECREATION		\$ 1,825	\$ 1,175	\$ 1,450	\$ 1,700	\$ 1,000	\$ 1,100	
380 MISCELLANEOUS								
380-100	Miscellaneous Revenue	504	-	2,955	2,955	-	-	
380-200	Rebates and Refunds	236	-	-	-	-	-	
TOTAL 380 MISCELLANEOUS		\$ 740	\$ -	\$ 2,955	\$ 2,955	\$ -	\$ -	
387 PRIVATE CONTRIBUTIONS								
387-000	Contribution From Private Sector	2,750	570	50,300	883	250	250	
TOTAL 387 PRIVATE CONTRIBUTIONS		\$ 2,750	\$ 570	\$ 50,300	\$ 883	\$ 250	\$ 250	
389 REIMBURSEMENTS								
389-250	Medical Insurance Reimbursement	652	723	898	6,273	6,273	3,996	A
389-251	DVWCT Dividends	-	-	-	-	-	-	
389-252	DVPLT Dividends	-	-	-	-	-	-	
389-253	Traffic Study Reimbursement	-	-	-	-	-	-	
TOTAL 389 REIMBURSEMENTS		\$ 652	\$ 723	\$ 898	\$ 6,273	\$ 6,273	\$ 3,996	

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 Y.E. Est.	2025 BUDGET	2026 BUDGET	SCH
391 SALE OF FIXED ASSETS								
391-100	Sale of Surplus Property	-	2,450	47	3,800	-	-	
TOTAL 391 SALE OF FIXED ASSETS		\$ -	\$ 2,450	\$ 47	\$ 3,800	\$ -	\$ -	
392 INTERFUND TRANSFERS								
392-100	Transfer from General Fund Reserve	-	-	-	-	14,340	49,005	
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	4,930	9,848	26,000	26,000	26,000	
TOTAL 392 INTERFUND TRANSFERS		\$ 160,000	\$ 134,930	\$ 139,848	\$ 156,000	\$ 170,340	\$ 205,005	
395 REFUND OF PRIOR YEAR EXPENDITURE								
395-000	Refund of Prior Year Expenditure	9,528	4,588	10,244	14,655	-	-	
TOTAL 395 REFUND OF PRIOR YEAR EXPENDITURE		\$ 9,528	\$ 4,588	\$ 10,244	\$ 14,655	\$ -	\$ -	
TOTAL GENERAL FUND REVENUE		\$ 1,753,363	\$ 1,598,606	\$ 1,908,324	\$ 1,705,210	\$ 1,551,575	\$ 1,634,470	
EXPENDITURES								
400 LEGISLATIVE BODY								
400-110	Salaries and Wages	7,760	7,710	7,980	8,820	8,820	5,640	
400-161	SS/Medicare	594	590	610	675	675	431	
400-241	General Government Supplies	-	-	-	-	-	-	
400-420	Dues, Meetings & Training	1,048	85	1,007	750	750	750	
TOTAL 400 LEGISLATIVE BODY		\$ 9,402	\$ 8,385	\$ 9,597	\$ 10,245	\$ 10,245	\$ 6,821	
401 ADMINISTRATION								
401-121	Salaries and Wages - Manager	105,812	91,800	97,308	98,814	98,814	102,272	
401-130	Salaries and Wages - Staff	70,902	79,572	65,174	70,000	79,830	55,723	
401-153	Disability Insurance - Long Term	2,382	2,218	1,818	2,600	2,600	2,600	
401-154	Disability Insurance - Short Term	834	856	680	1,000	1,000	1,000	
401-158	Life Insurance	1,182	678	619	1,000	1,000	1,000	
401-159	Medical & Dental Insurance	9,412	11,646	25,499	39,213	39,213	42,199	A
401-160	Borough Pension Contribution	5,965	6,276	3,285	500	6,869	7,110	
401-161	SS/Medicare	13,516	13,093	12,399	12,914	13,666	12,087	
401-183	Overtime	-	-	-	-	-	-	
401-210	Office Supplies	3,288	1,932	3,133	3,000	3,000	3,000	
401-215	Awards, Certificates & Plaques	-	-	-	-	-	-	
401-229	Food & Beverages	1,731	647	1,100	1,080	1,080	1,100	
401-260	Minor Equipment	73	582	2,374	2,120	2,120	2,120	
401-270	Computer Hardware/Software	10,093	6,649	7,841	8,000	8,000	8,000	
401-300	Bank Service Charge	232	712	1,462	1,103	1,400	1,500	
401-310	Legal Services	44,610	37,702	31,369	35,000	44,000	44,000	
401-311	Auditing Services	4,155	4,097	4,264	4,700	4,450	5,000	
401-321	Telephone Charges	4,471	4,861	4,351	4,800	5,000	5,000	
401-325	Postage	2,186	3,306	3,024	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	2,879	2,500	2,500	3,000	
401-351	Workers Compensation Insurance	59	104	112	151	151	168	B
401-355	Employee Bonds	571	375	375	375	600	500	
401-420	Dues, Meetings & Training	2,857	3,072	2,795	3,000	3,000	3,000	
401-450	Contracted Services	8,216	10,314	9,332	10,000	10,000	10,000	
401-451	Contracted Services - Codification	1,195	2,418	2,500	3,000	3,000	3,000	
401-452	Contracted Services - Web Site	200	200	1,239	500	1,500	1,500	
TOTAL 401 ADMINISTRATION		\$ 297,285	\$ 286,262	\$ 284,932	\$ 309,171	\$ 336,594	\$ 318,678	

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 Y.E. Est.	2025 BUDGET	2026 BUDGET	SCH
403 TAX COLLECTION								
403-114	Salaries & Wages	19,080	21,808	21,375	21,843	21,843	21,843	
403-161	SS/Medicare	1,451	1,757	1,625	1,671	1,671	1,671	
403-210	Office Supplies	209		10	300	300	300	
403-300	Real Estate Tax Refund	-	354	-	-	-	-	
403-420	Dues, Meetings & Training	1,140	372	1,203	1,300	1,300	1,300	
TOTAL 403 TAX COLLECTION		\$ 21,879	\$ 24,292	\$ 24,213	\$ 25,114	\$ 25,114	\$ 25,114	
408 ENGINEERING SERVICES								
408-313	General Engineering	24,046	25,818	15,358	23,000	23,000	23,000	
408-316	Special Engineering	450	360	-	-	8,000	1,500	
408-317	MS4 Stormwater Engineering	1,317	260	-	500	500	500	
TOTAL 408 ENGINEERING SERVICES		\$ 25,813	\$ 26,438	\$ 15,358	\$ 23,500	\$ 31,500	\$ 25,000	
409 BUILDINGS & GROUNDS								
409-220	Operating Supplies	636	994	1,035	1,149	1,000	1,000	
409-260	Minor Equipment	265	134	1,676	1,024	1,000	1,000	
409-360	Utilities	6,322	4,851	5,379	6,800	7,000	7,000	
409-370	Repairs & Maintenance	1,729	2,609	4,180	3,718	3,500	3,500	
409-450	Contracted Services	11,440	6,261	5,829	8,000	8,000	8,000	
TOTAL 409 BUILDINGS & GROUNDS		\$ 20,393	\$ 14,848	\$ 18,098	\$ 20,691	\$ 20,500	\$ 20,500	
410 PUBLIC SAFETY (POLICE)								
410-121	Salary & Wages - Chief	105,507	108,416	112,752	114,497	114,497	118,505	
410-122	Salary & Wages - Sergeant	75,213	78,978	82,139	85,010	85,010	87,985	
410-123	Salary & Wages - PT	102,221	120,885	116,322	144,050	144,050	151,250	
410-124	Salary & Wages - Admin	25,850	26,647	28,895	34,206	28,670	31,500	
410-153	Disability Insurance - Long Term	3,905	4,895	5,093	5,093	4,200	5,100	
410-154	Disability Insurance - Short Term	1,800	1,965	2,598	2,718	2,000	2,750	
410-158	Life Insurance	4,482	3,227	1,650	2,000	2,000	2,000	
410-159	Medical & Dental Insurance	21,270	24,951	30,863	33,209	33,209	16,237	A
410-160	Uniform Pension (MMO)	30,513	41,846	35,293	36,065	23,868	24,948	
410-161	SS/Medicare	24,153	26,402	26,799	28,475	28,475	29,777	
410-176	Holiday Pay - FT Officers	7,551	7,842	8,156	10,743	10,743	10,324	
410-177	Holiday Pay - PT Officers	-	-	-	2,000	1,450	2,900	
410-183	Overtime	-	2,873	2,543	1,500	1,500	1,500	
410-210	Office Supplies	1,160	881	665	1,000	1,000	1,000	
410-220	Operating Supplies	2,449	859	1,008	2,000	2,000	2,000	
410-229	Food & Beverages	-	116	140	250	250	250	
410-231	Vehicle Fuel	12,367	9,579	8,232	8,000	11,000	11,000	
410-260	Minor Equipment	4,704	4,752	7,697	10,000	9,000	9,000	
410-270	Computer Hardware/Software	13,577	9,419	12,011	13,000	13,000	16,000	
410-300	Other Services & Charges	113	368	1,705	1,500	2,000	2,000	
410-301	Police Property & Liability Ins.	16,973	19,841	24,519	24,519	24,409	22,108	C
410-302	PD Bldg. Improvements & Maint.	-	-	-	-	-	-	
410-310	Police - Legal	-	-	-	1,000	1,000	1,000	
410-316	Uniforms	1,021	4,965	4,082	6,836	6,000	6,000	
410-317	Boot Allowance	137	282	342	800	800	800	
410-321	Telephone & Internet	7,121	7,776	7,403	7,500	7,500	7,500	
410-351	Workers Compensation Insurance	9,909	5,970	8,844	9,968	9,968	11,084	B
410-370	Repairs & Maintenance	-	-	-	-	-	-	
410-371	Police Vehicle Maintenance	22,363	5,260	9,690	7,000	7,000	6,000	
410-420	Dues, Subscriptions & Memberships	7,931	12,250	8,784	9,000	9,000	10,000	
410-450	Contracted Services	-	-	275	1,000	500	500	

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
410-451	Contracted Services Accreditation	13,380	14,651	13,328	15,000	15,000	16,000	
410-460	Meetings & Training	2,401	2,212	1,989	3,000	2,500	2,500	
410-700	Capital Purchases	-	-	-	-	-	-	
TOTAL 410 PUBLIC SAFETY (POLICE)		\$ 518,071	\$ 548,108	\$ 563,819	\$ 620,939	\$ 601,598	\$ 609,518	
411 FIRE PROTECTION								
411-300	Fire Property & Liability Ins.	7,355	8,598	10,625	10,625	10,577	9,580	C
411-350	Workers Comp Insurance - Fire Co.	11,306	11,439	13,750	11,189	11,189	11,189	
411-371	Fire Vehicle Maintenance	-	1,106	15,431	-	-	-	
411-500	Fire Relief Association (Act 205)	13,962	14,089	-	16,874	14,000	15,000	
411-501	Public Safety Contributions	19,150	-	-	-	-	-	
411-502	Act 172	-	750	2,000	1,500	1,500	2,500	
411-544	Fire Company Donation	-	-	50,000	-	-	10,000	
TOTAL 411 FIRE PROTECTION		\$ 51,773	\$ 35,982	\$ 91,806	\$ 40,188	\$ 37,266	\$ 48,269	
412 AMBULANCE								
412-100	Ambulance Contribution	5,000	1,500	5,750	5,750	5,750	6,750	
TOTAL 412 AMBULANCE CONTRIBUTION		\$ 5,000	\$ 1,500	\$ 5,750	\$ 5,750	\$ 5,750	\$ 6,750	
413 INSPECTION SERVICES								
413-310	Professional Services	12,379	15,892	53,782	39,190	21,000	28,000	
413-311	PA UCC Act 45 Fee	387	144	135	130	145	125	
TOTAL 413 INSPECTION SERVICES		\$ 12,767	\$ 16,036	\$ 53,917	\$ 39,320	\$ 21,145	\$ 28,125	
414 PLANNING & ZONING								
414-310	Professional Services	13,201	9,677	9,830	11,000	14,500	15,000	
414-340	Planning & Zoning Advertising	1,384	1,195	682	682	300	2,500	
TOTAL 414 PLANNING & ZONING		\$ 14,585	\$ 10,872	\$ 10,512	\$ 11,682	\$ 14,800	\$ 17,500	
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	237,999	238,440	238,440	
TOTAL 427 SOLID WASTE COLLECTION & DISPOSAL		\$ 163,160	\$ 140,971	\$ 238,440	\$ 237,999	\$ 238,440	\$ 238,440	
432 SNOW & ICE REMOVAL								
432-450	Contracted Services	34,705	5,430	32,423	50,000	50,000	60,000	
TOTAL 432 SNOW & ICE REMOVAL		\$ 34,705	\$ 5,430	\$ 32,423	\$ 50,000	\$ 50,000	\$ 60,000	
433 TRAFFIC SIGNALS & SIGNS								
433-220	Operating Supplies	374	-	2,625	2,000	3,000	3,000	
433-450	Contracted Services	-	-	-	-	1,000	1,000	
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ 374	\$ -	\$ 2,625	\$ 2,000	\$ 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
2026 BUDGET
GENERAL FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
438 HIGHWAY MAINTENANCE & REPAIRS								
438-220	Operating Supplies	369	492	868	3,335	1,000	1,500	
438-375	Contracted Services	16,446	13,419	12,660	21,996	16,500	16,500	
438-610	Capital Construction	-	-	-	-	-	-	
TOTAL 438 HIGHWAY MAINTENANCE & REPAIRS		\$ 16,815	\$ 13,911	\$ 13,528	\$ 25,331	\$ 17,500	\$ 18,000	
454 CULTURE - RECREATION								
454-220	Operating Supplies	-	460	594	1,000	1,000	1,000	
454-360	Utilities	515	535	516	900	900	1,200	
454-371	Repair & Maintenance - Land	4,239	155	1,644	3,000	3,000	3,000	
454-374	Repair & Maintenance - Equipment	-	238	77	500	500	500	
454-450	Contracted Services	7,428	10,099	5,271	8,230	8,000	12,500	
454-458	Senior Center Contribution	-	500	500	500	500	500	
TOTAL 454 CULTURE - RECREATION		\$ 12,182	\$ 11,987	\$ 8,602	\$ 14,130	\$ 13,900	\$ 18,700	
486 INSURANCE PREMIUMS								
486-353	Property and Liability Insurance	6,601	7,716	9,534	9,492	9,492	8,597	C
TOTAL 486 INSURANCE PREMIUMS		\$ 6,601	\$ 7,716	\$ 9,534	\$ 9,492	\$ 9,492	\$ 8,597	
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	32,278	32,278	38,173	
492-020	To Capital Fund - Park Improv.	-	-	-	-	-	-	
492-040	To Street Improvement Fund	70,298	70,298	80,064	79,628	79,628	140,458	
492-050	To Sewer Fund Capital	-	-	44,541	-	-	-	
TOTAL 492 INTERFUND TRANSFERS		\$ 314,272	\$ 179,951	\$ 216,605	\$ 111,906	\$ 111,906	\$ 178,631	
TOTAL GENERAL FUND EXPENDITURES		\$ 1,530,940	\$ 1,332,821	\$ 1,599,761	\$ 1,559,283	\$ 1,551,575	\$ 1,634,470	
NET INCOME		222,423	265,785	308,563	145,927	0	0	
GF Cash Balance 1/1					1,542,401		1,688,328	
GF Cash Balance 12/31					1,688,328		1,688,328	

DUBLIN BOROUGH
2026 BUDGET
SEWER FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	6,826	20,199	26,366	21,000	10,000	10,000	
TOTAL 341 INTEREST EARNINGS		\$ 6,826	\$ 20,199	\$ 26,366	\$ 21,000	\$ 10,000	\$ 10,000	
364 GENERAL OPERATING REVENUE								
364-110	Tapping & Connection Fees	274,660	-	198,359	87,647	-	-	
364-120	Sewer Use Charges	686,586	719,397	896,694	867,240	867,240	885,000	
364-125	Sewer Use Charges - Late Fees	6,066	6,730	8,806	7,066	5,000	5,000	
364-320	Sewer Lateral Inspection Fees	1,500	900	1,209	1,658	1,000	1,000	
364-325	Certification Fees	-	-	-	-	-	-	
364-900	Other Operating Revenue	-	-	-	-	-	-	
TOTAL 364 GENERAL OPERATING REVENUE		\$ 968,812	\$ 727,027	\$ 1,105,068	\$ 963,611	\$ 873,240	\$ 891,000	
389 REIMBURSEMENTS								
389-250	Medical Insurance Premium	210	235	232	223	223	240	A
TOTAL 389 MEDICAL INSURANCE PREMIUM		\$ 210	\$ 235	\$ 232	\$ 223	\$ 223	\$ 240	
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								
395-000	Prior Year Expenses	-	-	550	-	-	-	
TOTAL 395 MISCELLANEOUS		\$ -	\$ -	\$ 550	\$ -	\$ -	\$ -	
TOTAL SEWER FUND REVENUE		\$ 975,848	\$ 747,579	\$ 1,132,216	\$ 984,834	\$ 883,463	\$ 901,240	

**DUBLIN BOROUGH
2026 BUDGET
SEWER FUND**

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES								
401 ADMINISTRATION								
401-110	Salaries & Wages	58,745	61,692	63,854	64,834	64,834	67,101	3.50%
401-183	Overtime	14,444	17,853	16,016	18,324	18,234	18,872	3.50%
401-210	Office Supplies	577	772	703	600	600	600	
401-229	Food & Beverages	63	114	275	356	250	300	
401-260	Minor Equipment	33	837	763	2,500	2,500	2,500	
401-270	Computer Hardware/Software	3,485	2,445	3,885	2,000	2,000	2,500	
401-300	Other Services & Charges	-	-	-	-	400	100	
401-310	Legal Services	4,258	4,600	1,658	6,500	8,000	8,000	
401-311	Auditing Services	4,155	4,096	4,264	5,867	4,500	5,000	
401-316	Uniforms	450	386	517	500	500	500	
401-321	Telephone Monthly Charges	4,872	4,371	4,188	4,800	5,200	5,000	
401-325	Postage	753	699	1,047	900	900	900	
401-340	Advertising/Printing	2,088	655	915	1,000	1,500	1,500	
401-420	Dues, Meetings & Training	2,637	2,760	3,072	2,700	2,700	3,000	
401-450	Contracted Services	332	486	446	1,000	1,000	5,000	
TOTAL 401 ADMINISTRATION		\$ 96,892	\$ 101,768	\$ 101,603	\$ 111,880	\$ 113,119	\$ 120,873	
408 ENGINEERING SERVICES								
408-313	General Engineering	34,509	15,985	36,367	42,000	30,000	30,000	
408-316	Special Engineering	20,053	18,673	23,409	25,000	31,000	31,000	
TOTAL 408 ENGINEERING SERVICES		\$ 54,562	\$ 34,658	\$ 59,776	\$ 67,000	\$ 61,000	\$ 61,000	
409 BUILDINGS & GROUNDS								
409-370	Repairs & Maintenance	21,908	15,150	12,216	20,000	20,000	20,000	
TOTAL 409 BUILDINGS & GROUNDS		\$ 21,908	\$ 15,150	\$ 12,216	\$ 20,000	\$ 20,000	\$ 20,000	
429 WASTEWATER COLLECTION & TREATMENT								
429-220	Operating Supplies	24,351	42,928	32,168	45,000	40,000	45,000	
429-230	Vehicle Fuel	10,150	8,145	7,239	9,500	9,500	9,500	
429-260	Minor Equipment	3,716	1,241	539	3,500	3,500	3,500	
429-360	Utilities	48,982	62,132	49,381	76,000	60,000	80,000	
429-371	Vehicle Maintenance	1,496	4,380	3,496	7,259	3,000	3,000	
429-372	R&M - Collection Services	16,665	10,346	9,513	30,000	20,000	20,000	
429-373	R&M - Operating Equipment	43,367	42,480	12,009	34,753	45,000	40,000	
429-450	Contracted Services	2,016	5,201	2,355	7,500	7,500	7,500	
429-452	Sludge Removal	28,335	44,229	48,658	40,000	40,000	45,000	
429-455	Lab Services	10,964	9,561	14,189	14,200	12,000	14,200	
TOTAL 429 COLLECTION & TREATMENT		\$ 190,042	\$ 230,644	\$ 179,545	\$ 267,712	\$ 240,500	\$ 267,700	
471 DEBT PRINCIPAL & INTEREST								
471-740	General Obligation Bonds - Principal	78,902	25,237	26,117	27,029	27,029	27,973	D
471-741	General Obligation Bonds - Interest	5,042	3,258	2,378	1,466	1,466	523	D
475-000	Bond Issuance Cost	-	-	-	-	-	-	
TOTAL 471 DEBT PRINCIPAL & INTEREST		\$ 83,945	\$ 28,495	\$ 28,495	\$ 28,495	\$ 28,495	\$ 28,496	
486 INSURANCE PREMIUMS								
486-351	Workers Compensation Insurance	2,568	1,487	1,844	2,795	2,492	2,771	B
486-353	Liability & Property Insurance	9,335	10,912	13,485	13,425	13,425	12,159	C
TOTAL 486 INSURANCE PREMIUMS		\$ 11,903	\$ 12,399	\$ 15,329	\$ 16,220	\$ 15,917	\$ 14,930	

DUBLIN BOROUGH
2026 BUDGET
SEWER FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
487 EMPLOYEE BENEFITS								
487-153	Long Term Disability	1,298	1,602	1,630	1,663	1,300	1,700	
487-154	Short Term Disability	726	896	1,148	1,266	725	1,300	
487-158	Life Insurance	1,494	1,056	534	1,000	1,000	850	
487-159	Medical & Dental Insurance	9,398	11,631	14,511	12,365	12,365	13,313	A
487-160	Non-Uniform Pension	3,334	3,620	1,808	3,869	3,738	3,869	
487-161	SS/Medicare	5,583	6,067	6,092	6,577	6,355	6,577	
487-162	Unemployment Compensation	-	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		\$ 21,833	\$ 24,872	\$ 25,724	\$ 26,740	\$ 25,483	\$ 27,609	
INTERFUND TRANSFERS								
492-010	To General Fund	70,000	70,000	70,000	70,000	70,000	70,000	
492-040	To Sewer Capital Fund	239,980	253,773	478,359	367,647	280,000	280,000	
492-000	Interfund Operating Transfer	-	-	-	-	-	-	
TOTAL 492 INTERFUND TRANSFERS		\$ 309,980	\$ 323,773	\$ 548,359	\$ 437,647	\$ 350,000	\$ 350,000	
TOTAL SEWER FUND EXPENDITURES		\$ 791,065	\$ 771,759	\$ 971,047	\$ 975,694	\$ 854,514	\$ 890,608	
NET INCOME		184,783	(24,180)	161,169	9,140	28,949	10,632	
	SF Cash Balance 1/1				608,958		618,098	
	SF Cash Balance 12/31				618,098		628,730	

**DUBLIN BOROUGH
2026 BUDGET
WATER FUND**

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	3,847	12,243	12,385	6,500	6,500	6,500	
341-100	Interest - Savings	-	-	472	800	100	500	
341-300	Interest - CD	-	-	11,296	12,585	11,000	10,397	
TOTAL 341 INTEREST		\$ 3,847	\$ 12,243	\$ 24,152	\$ 19,885	\$ 17,600	\$ 17,397	
GENERAL GOVERNMENT								
361-320	Engineering Reimbursements	-	-	-	-	-	-	
TOTAL 361 GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
378 GENERAL OPERATING REVENUE								
378-100	Water Sales	181,438	174,537	172,902	185,000	185,000	204,454	
378-101	Water - Base Rate	84,447	88,042	89,568	90,000	90,000	182,590	
378-120	Water Sales - Bulk Rate	-	-	-	-	-	-	
378-130	Water Sales - Hilltown	-	-	-	-	-	-	
378-140	Water Sales - Late Fees	1,899	2,316	2,380	1,500	1,500	1,500	
378-150	Water Sales - Usage Exceedance	-	24	-	-	-	-	
378-200	Tapping & Conn.Fees/Meter Sales	112,344	1,868	82,192	35,492	3,822	-	
378-325	Certification Fees	-	-	-	-	-	-	
378-800	Meter Sales	19,937	1,502	17,809	8,307	-	-	
TOTAL 378 GENERAL OPERATING REVENUE		\$ 400,066	\$ 268,289	\$ 364,850	\$ 320,299	\$ 280,322	\$ 388,544	
REIMBURSEMENTS								
389-250	Medical Insurance Premium	210	235	232	2,618	2,618	240	A
TOTAL 389 REIMBURSEMENTS		\$ 210	\$ 235	\$ 232	\$ 2,618	\$ 2,618	\$ 240	
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	\$ 389,235	\$ 342,802	\$ 300,540	\$ 406,181	

**DUBLIN BOROUGH
2026 BUDGET
WATER FUND**

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
EXPENDITURES								
401 ADMINISTRATION								
401-110	Salaries & Wages	44,986	38,982	48,421	49,171	49,171	50,898	3.50%
401-183	Overtime	7,687	5,694	8,685	8,298	8,298	8,590	3.50%
401-210	Office Supplies	22	618	-	500	500	500	
401-260	Minor Equipment	233	34	43	1,000	250	500	
401-270	Computer Hardware/Software	3,076	2,320	4,493	3,500	3,500	3,500	
401-300	Other Services & Charges	-	-	356	500	500	500	
401-310	Legal Services	1,111	1,496	352	1,500	1,500	1,500	
401-311	Auditing Services	4,155	4,097	4,264	5,867	4,300	5,000	
401-316	Uniforms	532	356	284	500	500	500	
401-321	Telephone Monthly Charges	3,738	3,745	3,550	3,200	3,200	3,500	
401-325	Postage	447	699	1,184	900	900	900	
401-340	Advertising/Printing	1,402	655	564	532	1,500	1,500	
401-420	Dues, Meetings & Training	5,247	5,957	5,760	6,000	6,000	6,000	
401-450	Contracted Services	1,720	3,487	3,848	1,500	1,500	6,150	
TOTAL 401 ADMINISTRATION		\$ 74,356	\$ 68,139	\$ 81,802	\$ 82,967	\$ 81,619	\$ 89,538	
408 ENGINEERING SERVICES								
408-313	General Engineering	2,647	6,735	14,151	34,082	15,000	35,000	
408-316	Special Engineering	13,295	15,568	14,758	18,000	18,000	18,000	
TOTAL 408 ENGINEERING SERVICES		\$ 15,942	\$ 22,303	\$ 28,909	\$ 52,082	\$ 33,000	\$ 53,000	
409 BUILDINGS & GROUNDS								
409-370	Repairs & Maintenance	1,789	3,773	4,175	4,175	3,000	3,000	
TOTAL 409 BUILDINGS & GROUNDS		\$ 1,789	\$ 3,773	\$ 4,175	\$ 4,175	\$ 3,000	\$ 3,000	
429 WATER SUPPLY & TREATMENT								
449-220	Operating Supplies	6,109	10,503	5,269	10,000	10,000	10,000	
449-240	Water Meters	9,342	17,807	19,547	2,000	2,000	2,000	
449-260	Minor Equipment	1,277	626	1,711	1,711	1,500	1,500	
449-360	Utilities	20,836	22,981	19,496	28,000	25,000	32,500	
449-370	R&M - Distribution System/Meters	8,056	20,759	1,533	12,000	12,000	12,000	
449-371	Vehicle Maintenance	1,624	2,641	1,280	2,500	2,500	3,500	
449-374	R&M - Pump Equipment	1,383	2,612	13,082	13,082	7,500	7,500	
449-450	Contracted Services	7,498	5,625	2,006	7,500	7,500	7,500	
449-455	Lab Services	3,955	8,983	11,765	12,000	12,000	12,000	
TOTAL 429 WATER SUPPLY & TREATMENT		\$ 60,080	\$ 92,537	\$ 75,687	\$ 88,793	\$ 80,000	\$ 88,500	
486 INSURANCE PREMIUMS								
486-351	Workers Compensation Insurance	2,477	1,487	1,844	2,492	2,492	2,771	B
486-353	Liability & Property Insurance	6,883	8,046	9,944	9,899	9,899	8,966	C
TOTAL 486 INSURANCE PREMIUMS		\$ 9,361	\$ 9,533	\$ 11,788	\$ 12,391	\$ 12,391	\$ 11,737	

DUBLIN BOROUGH
2026 BUDGET
WATER FUND

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
487 EMPLOYEE BENEFITS								
487-153	Long Term Disability	845	1,032	1,263	1,263	921	1,300	
487-154	Short Term Disability	332	405	571	527	332	575	
487-158	Life Insurance	720	762	395	584	480	584	
487-159	Medical & Dental Insurance	9,398	11,631	14,511	14,511	14,688	13,313	A
487-160	Non-Uniform Pension	2,410	1,861	1,308	1,308	2,586	2,677	
487-161	SS/Medicare	4,013	3,949	4,351	4,351	4,396	4,551	
487-162	Unemployment Compensation	-	-	-	-	-	-	
TOTAL 487 EMPLOYEE BENEFITS		\$ 17,719	\$ 19,640	\$ 22,399	\$ 22,543	\$ 23,403	\$ 23,000	
492 INTERFUND TRANSFERS								
492-010	To General Fund	60,000	60,000	60,000	60,000	60,000	60,000	
492-060	To Water Capital Fund	89,741	65,701	149,925	105,092	69,600	69,600	
TOTAL 492 INTERFUND TRANSFERS		\$ 149,741	\$ 125,701	\$ 209,925	\$ 165,092	\$ 129,600	\$ 129,600	
TOTAL WATER FUND EXPENDITURES		\$ 328,988	\$ 341,626	\$ 434,685	\$ 428,043	\$ 363,013	\$ 398,375	
NET INCOME		75,134	286,041	(45,450)	(85,241)	(62,473)	7,806	
	WF Cash Balance 1/1			*	469,366		384,124	
	WF Cash Balance 12/31				384,124		391,930	
					* \$237,000 Reserve CD			

DUBLIN BOROUGH
2026 BUDGET
HIGHWAY AID

ACCOUNT		2022	2023	2024	2025	2025	2026
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	410	2,463	3,790	3,500	1,500	2,500
TOTAL 341 INTEREST		\$ 410	\$ 2,463	\$ 3,790	\$ 3,500	\$ 1,500	\$ 2,500
350 STATE SHARED REVENUE							
350-100	Liquid Fuels Tax	50,536	52,110	51,769	51,847	50,749	49,937
TOTAL 350 STATE SHARED REVENUE		\$ 50,536	\$ 52,110	\$ 51,769	\$ 51,847	\$ 50,749	\$ 49,937
380 MISCELLANEOUS REVENUE							
380-000	Miscellaneous Revenue		-	-	3,601	-	-
TOTAL 380 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ 3,601	\$ -	\$ -
TOTAL HIGHWAY AID REVENUE		\$ 50,946	\$ 54,573	\$ 55,559	\$ 58,948	\$ 52,249	\$ 52,437
EXPENDITURES							
405 ADMINISTRATION							
405-200	Check Order Fees	-	-	82	-	-	-
TOTAL 405 ADMINISTRATION		\$ -	\$ -	\$ 82	\$ -	\$ -	\$ -
433 TRAFFIC SIGNALS & SIGNS							
433-360	Utilities	268	257	252	748	748	748
433-375	Contracted Services	4,566	1,172	500	5,001	5,001	5,001
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ 4,834	\$ 1,429	\$ 752	\$ 5,749	\$ 5,749	\$ 5,749
434 STREET LIGHTING							
434-360	Utilities	13,983	13,282	7,402	17,000	14,000	15,251
434-450	Contracted Services	4,174	8,421	4,618	6,500	6,500	5,437
TOTAL 434 STREET LIGHTING		\$ 18,156	\$ 21,704	\$ 12,020	\$ 23,500	\$ 20,500	\$ 20,688
438 HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-			-	-	-
438-450	Contracted Services	-			-	-	-
TOTAL 438 HIGHWAY MAINTENANCE & REPAIRS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
492-100	To General Fund	30,000	4,930	9,848	26,000	26,000	26,000
TOTAL 492 INTERFUND TRANSFERS		\$ 30,000	\$ 4,930	\$ 9,848	\$ 26,000	\$ 26,000	\$ 26,000
TOTAL HIGHWAY AID EXPENDITURES		\$ 52,990	\$ 28,063	\$ 22,701	\$ 55,249	\$ 52,249	\$ 52,437
NET INCOME		(2,045)	26,511	32,858	3,699	0	0
HAF Cash Balance 1/1					75,272		78,971
HAF Cash Balance 12/31					78,971		78,971

DUBLIN BOROUGH
2026 BUDGET
COMMUNITY EVENTS

ACCOUNT		2022	2023	2024	2025	2025	2026
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
REVENUES							
341-100	Interest - Checking	112	428	488	485	100	350
TOTAL 341 INTEREST EARNINGS		\$ 112	\$ 428	\$ 488	\$ 485	\$ 100	\$ 350
COMMUNITY DAY							
367-100	Community Day Sponsors	6,648	9,236	9,899	9,645	5,200	14,900
367-300	Holiday Gathering	6,800	9,725	-	-	-	-
367-400	Community Day Exhibitors	1,000	950	1,100	50	900	900
367-500	Community Day Raffle	-	-	440	1,684	900	-
TOTAL 367 COMMUNITY DAY		\$ 14,448	\$ 19,911	\$ 11,439	\$ 11,379	\$ 7,000	\$ 15,800
TOTAL COMMUNITY DAY REVENUE		\$ 14,559	\$ 20,339	\$ 11,927	\$ 11,864	\$ 7,100	\$ 16,150
EXPENDITURES							
457 COMMUNITY DAY							
457-215	Awards, Certificates & Plaques	584	222	204	388	200	200
457-220	Operating Supplies	1,180	1,606	1,761	1,438	200	200
457-221	Community Policing Supplies	-	-	212	878	500	500
457-229	Food & Beverages	41	168	151	-	-	-
457-300	Other Services & Charges	-	200	2,740	1,684	-	-
457-340	Advertising and Printing	317	856	200	120	800	800
457-450	Contracted Services	4,875	4,523	6,063	3,371	4,500	14,450
457-500	Holiday Gathering Expenses	6,530	9,995	-	-	-	-
492-001	Transfer to General Fund	-	-	-	-	-	-
TOTAL 457 COMMUNITY DAY EXPENDITURES		\$ 13,528	\$ 17,570	\$ 11,331	\$ 7,880	\$ 6,200	\$ 16,150
NET INCOME		1,031	2,769	595	3,984	900	0
CDF Cash Balance 1/1					8,933		12,917
CDF Cash Balance 12/31					12,917		12,917

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND CAPITAL

ACCOUNT NUMBER	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 Y.E. Est.	2025 BUDGET	2026 BUDGET
REVENUES							
341 INTEREST EARNINGS							
341-100	Interest - Checking	5,794	18,466	23,712	18,000	-	18,000
TOTAL 341 INTEREST EARNINGS		\$ 5,794	\$ 18,466	\$ 23,712	\$ 18,000	\$ -	\$ 18,000
357 LOCAL GOVERNMENT GRANTS							
357-250	ARLE Grant	-	-	-	-	-	-
357-301	CDBG Grant (Crosswalks)	-	207,027	-	-	-	-
357-302	Growing Greener Grant	-	-	-	81,000	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	6,146	-	-	-
TOTAL 357 LOCAL GOVERNMENT GRANTS		\$ -	\$ 298,579	\$ 16,017	\$ 164,983	\$ 166,433	\$ -
380 MISCELLANEOUS							
380-000	Miscellaneous	-	-	469	-	-	-
TOTAL 392 INTERFUND TRANSFER		\$ -	\$ -	\$ 469	\$ -	\$ -	\$ -
392 INTERFUND TRANSFERS							
392-010	From General Fund	243,974	109,653	92,000	32,278	32,278	38,173
TOTAL 392 INTERFUND TRANSFER		\$ 243,974	\$ 109,653	\$ 92,000	\$ 32,278	\$ 32,278	\$ 38,173
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	\$ 132,198	\$ 215,261	\$ 198,711	\$ 56,173
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	6,146	4,672	4,673	4,673
410-261	Police Handgun Replacement	-	-	-	8,555	8,555	-
410-262	Police Records Management System	-	-	-	4,500	4,500	-
410-700	Police Vehicle Purchase	-	-	-	84,687	83,983	-
438-375	New Carpet (Police)	-	-	-	-	-	4,500
TOTAL 410 POLICE (PUBLIC SAFETY)		\$ -	\$ 29,507	\$ 6,146	\$ 102,414	\$ 101,711	\$ 9,173
433 TRAFFIC SIGNALS & SIGNS							
433-700	Traffic Signals	-	-	-	-	-	-
TOTAL 433 TRAFFIC SIGNALS & SIGNS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
438 CAPITAL PROJECTS							
438-000	Capital Projects - Other	-	-	2,729	-	-	-
438-371	ARLE Grant	-	-	-	-	-	-
438-374	Supplee Park Improvements	-	-	-	-	-	7,500
438-375	Borough Hall Improvements Paving	13,177	1,803	47,849	-	-	32,000
438-377	CDBG Grant (Crosswalks)	32,541	199,749	481	-	-	-
438-379	Growing Greener	-	-	5,242	119,926	97,000	-
438-380	Streetlights - LED Upgrade	-	-	-	37,500	-	-
438-381	Website Update	-	-	-	-	-	7,500
TOTAL 438 CAPITAL PROJECTS		\$ 53,396	\$ 302,475	\$ 66,798	\$ 157,426	\$ 97,000	\$ 47,000

DUBLIN BOROUGH
2026 BUDGET
GENERAL FUND CAPITAL

ACCOUNT		2022	2023	2024	2025	2025	2026
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
439 CAPITAL EQUIPMENT							
439-370	Radio Upgrades - PD						
439-371	Vehicle Replacement (Police)	58,974	-	-	-	-	-
439-375	Park Equipment - New Zero Turn						
439-377	Server (Admin/Police)	-	-	10,290	-	-	-
439-378	Copier (Admin)	-	-	7,950	-	-	-
TOTAL 439 CAPITAL EQUIPMENT		\$ 58,974	\$ -	\$ 18,240	\$ -	\$ -	\$ -
454 PARKS							
454-600	Parks	-	-	-	-	-	-
TOTAL 454 PARKS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471 DEBT PRINCIPAL							
471-000	General Obligation Principal (Radios)						
471-000	Debt Principal - Other	-	-	-	-	-	-
478-500	Axon Taser Loan Principal	-	4,672	4,672	-	-	-
TOTAL 471 DEBT PRINCIPAL		\$ -	\$ 4,672	\$ 4,672	\$ -	\$ -	\$ -
472 DEBT INTEREST							
472-000	General Obligation Interest (Radios)						
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	\$ 95,856	\$ 259,841	\$ 198,711	\$ 56,173
NET INCOME		136,095	113,406	36,343	(44,580)	0	0
GFC Cash Balance 1/1					505,444		460,864
GFC Cash Balance 12/31					460,864		460,864

DUBLIN BOROUGH
2026 BUDGET
SEWER FUND CAPITAL

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	5,198	18,028	19,588	21,500	14,214	15,000	
341-200	Interest - Borrowing 2019	25,711	67,106	64,127	28,000	28,000	20,000	
TOTAL 341 INTEREST EARNINGS		\$ 30,909	\$ 85,133	\$ 83,715	\$ 49,500	\$ 42,214	\$ 35,000	
380 MISCELLANEOUS								
380-100	Miscellaneous	-	-	-	-	-	-	
380-420	ARPA Small Water & Sewer Grant / LSA	-	-	-	192,500	-	250,000	
380-421	Generator Grant	-	-	-	-	-	341,275	
TOTAL 380 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ 192,500	\$ -	\$ 591,275	
393 PROCEEDS OF LONG TERM DEBT								
393-100	QNB Borrowing	-	-	-	200,827	751,770	-	
TOTAL 393 PROCEEDS OF LONG TERM DEBT		\$ -	\$ -	\$ -	\$ 200,827	\$ 751,770	\$ -	
392 INTERFUND TRANSFERS								
392-010	From Sewer Fund	239,980	253,773	478,359	367,647	280,000	280,000	
392-050	From General Fund (COVID Relief)	-	-	44,541	-	-	-	
TOTAL 392 INTERFUND TRANSFER		\$ 239,980	\$ 253,773	\$ 522,900	\$ 367,647	\$ 280,000	\$ 280,000	
TOTAL CURRENT REVENUE		\$ 270,889	\$ 338,906	\$ 606,615	\$ 810,474	\$ 1,073,984	\$ 906,275	

DUBLIN BOROUGH
2026 BUDGET
SEWER FUND CAPITAL

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
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								
438-373	Dublin Acres Preventative Maint.	-	-	-	-	5,000	-	
438-374	Kern Drive Interceptor Relining	-	-	-	-	-	-	
438-375	Sewer I/I Rehabilitation	18,543	249,656	270,158	353	265,000	-	
438-376	Service Lateral Repairs	-	-	-	-	-	-	
TOTAL 438 CAPITAL PROJECTS CO&A		\$ 18,543	\$ 249,656	\$ 270,158	\$ 353	\$ 270,000	\$ -	
438 CAPITAL PROJECTS								
438-383	Twin Oaks - Hard Piped Bypass Pump	-	-	-	89,550	-	-	
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	6,526	15,000	1,500,000	-	
438-388	Repaint Above Grade Steel Treatment Tanks (438.388)	471,595	28,331	521,033	111,860	-	-	
438-389	Rickerts Road Sewer Main MH 81 to MH 19	-	-	-	-	-	250,000	
438-390	Generator and Transfer Switch	-	-	-	-	-	401,500	
438-391	Supervisory Control & Data (SCADA)	-	-	-	-	-	-	
438-392	WWTP - RAS Building	-	-	-	-	-	-	
438-402	Rickerts Road Sewer Main MH 78 to MH 81 - Soft Costs	-	-	-	-	-	100,000	
438-403	Rickerts Road Sewer Main MH 19 to MH 23	-	-	-	-	-	-	
TOTAL 438 CAPITAL PROJECTS		\$ 479,518	\$ 63,217	\$ 527,559	\$ 216,410	\$ 1,500,000	\$ 751,500	
438 CAPITAL EQUIPMENT								
438-393	PW - Zero Turn Mower	-	-	-	-	-	-	
438-394	HVAC System (Sewer Plant)	-	-	-	-	-	-	
438-395	Blower Enclosure Replacement (4)	751	-	3,000	-	-	-	
438-396	Muffler WWTP Generator Replacement	-	12,673	-	1,464	-	-	
438-397	Process Air Blower for Tank	-	-	-	-	6,500	-	
438-398	Return Activated Sludge Pump	-	-	5,960	-	-	20,000	
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	35,000	-	
438-402	Replace Blower Compressor at Lagoon	-	-	-	-	-	7,500	
TOTAL 438 CAPITAL EQUIPMENT		\$ 751	\$ 12,673	\$ 8,960	\$ 36,464	\$ 56,500	\$ 27,500	
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	-	-	-	136,881	136,881	113,539	E
TOTAL 472 DEBT PRINCIPAL		\$ -	\$ -	\$ -	\$ 136,881	\$ 136,881	\$ 113,539	
472 DEBT INTEREST								
472-741	Bond Debt Interest	88,025	85,961	81,951	77,668	77,668	101,009	E
TOTAL 472 DEBT INTEREST		\$ 88,025	\$ 85,961	\$ 81,951	\$ 77,668	\$ 77,668	\$ 101,009	
TOTAL EXPENDITURES		\$ 586,884	\$ 411,507	\$ 888,627	\$ 467,775	\$ 2,041,049	\$ 993,548	
NET INCOME								
		(315,995)	(72,601)	(282,013)	342,699	(967,065)	(87,273)	
SFC Cash Balance 1/1								
					372,082		714,781	
SFC Cash Balance 12/31								
					714,781		627,508	
SFC Cash Funds in Draw Account 1/1								
SFC Cash Funds in Draw Account 12/31								

DUBLIN BOROUGH
2026 BUDGET
WATER FUND CAPITAL

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
REVENUES								
341 INTEREST EARNINGS								
341-100	Interest - Checking	8,970	21,863	23,830	21,000	9,000	20,000	
341-200	Interest - Borrowing 2019	1,825	6,034	5,990	3,000	3,000	2,500	
TOTAL 341 INTEREST EARNINGS		\$ 10,795	\$ 27,896	\$ 29,820	\$ 24,000	\$ 12,000	\$ 22,500	
380 MISCELLANEOUS								
380-000	Miscellaneous - Grants	-	-	-	-	-	96,651	
TOTAL 380 MISCELLANEOUS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,651	
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	105,092	69,601	69,600	
TOTAL 392 INTERFUND TRANSFERS		\$ 89,741	\$ 65,701	\$ 149,925	\$ 105,092	\$ 69,601	\$ 69,600	
TOTAL CURRENT REVENUE		\$ 100,536	\$ 93,597	\$ 179,745	\$ 129,092	\$ 208,290	\$ 188,751	

DUBLIN BOROUGH
2026 BUDGET
WATER FUND CAPITAL

ACCOUNT		2022	2023	2024	2025	2025	2026	SCH
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET	
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	-	-	3,500	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	Supervisory Control & Data (SCADA)	-	-	-	-	-	-	
448-376	Elevated Water Storage Tank	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	-	-	11,090	16,000	-	-	
448-383	Well 5 Air Stripping System Rehab	-	-	-	-	250,000	-	
448-384	PFAS / PFOA Feasibility Study	-	-	-	-	-	60,000	
448-385	Lead & Copper Service Line Inventory	-	-	-	-	-	200,000	
448-386	Dump Truck	-	-	-	-	-	96,651	
448-387	Acid Wash Well # 5	-	-	-	-	-	-	
TOTAL 438 CAPITAL EQUIPMENT		\$ 27,233	\$ -	\$ 14,590	\$ 19,000	\$ 250,000	\$ 356,651	
471 DEBT PRINCIPAL								
471-740	QNB Borrowing	-	-	-	51,605	51,605	49,544	F
TOTAL 471 DEBT PRINCIPAL		\$ -	\$ -	\$ -	\$ 51,605	\$ 51,605	\$ 49,544	
DEBT INTEREST								
472-741	QNB Borrowing	21,175	19,611	17,996	17,996	17,996	20,057	F
TOTAL 472 DEBT INTEREST		\$ 21,175	\$ 19,611	\$ 17,996	\$ 17,996	\$ 17,996	\$ 20,057	
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	\$ 32,586	\$ 88,601	\$ 319,601	\$ 426,252	
NET INCOME								
		52,128	(272,913)	147,158	40,491	(111,311)	(237,501)	
WFC Cash Balance 1/1								
					549,039		589,530	
WFC Cash Balance 12/31								
					589,530		352,029	
WFC Cash Funds In Draw Account 1/1								
WFC Cash Funds In Draw Account 12/31								

DUBLIN BOROUGH
2026 BUDGET
STREET IMPROVEMENT FUND

ACCOUNT		2022	2023	2024	2025	2025	2026
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
REVENUES							
301 REAL ESTATE PROPERTY TAX							
301-100	Real Estate Taxes - Current	28,938	32,847	32,267	31,997	26,819	26,819
301-200	Real Estate Taxes - Prior Year	223	384	167	147	350	350
301-400	RE Taxes - Delinquent Tax Claims	-	584	389	431	350	350
TOTAL 301 REAL ESTATE PROPERTY TAXES		\$ 29,161	\$ 33,815	\$ 32,823	\$ 32,575	\$ 27,519	\$ 27,519
341 INTEREST EARNINGS							
341-100	Interest - Checking	2,502	6,432	7,019	6,000	1,500	2,000
341-200	Interest - Borrowing 2019	111	441	352	283	30	-
TOTAL 341 INTEREST EARNINGS		\$ 2,612	\$ 6,873	\$ 7,371	\$ 6,283	\$ 1,530	\$ 2,000
363 HIGHWAY AND STREETS							
363-100	Street, Sidewalk & Curb Repair	1,883	-	2,535	12,202	-	-
TOTAL 363 HIGHWAY AND STREETS		\$ 1,883	\$ -	\$ 2,535	\$ 12,202	\$ -	\$ -
392 INTERFUND TRANSFERS							
392-010	From General Fund	70,298	70,298	80,064	79,628	79,628	140,458
TOTAL 392 INTERFUND TRANSFER		\$ 70,298	\$ 70,298	\$ 80,064	\$ 79,628	\$ 79,628	\$ 140,458
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	\$ 122,793	\$ 139,715	\$ 117,704	\$ 169,977

**DUBLIN BOROUGH
2026 BUDGET
STREET IMPROVEMENT FUND**

ACCOUNT		2022	2023	2024	2025	2025	2026
NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	Y.E. Est.	BUDGET	BUDGET
EXPENDITURES							
403 TAX COLLECTION							
406-114	Salaries & Wages	1,447	1,639	1,599	1,587	1,382	1,382
406-161	Employer Paid Payroll Taxes	120	135	132	129	106	106
403-300	Real Estate Refund		27	-	-	-	-
TOTAL 403 TAX COLLECTION		\$ 1,567	\$ 1,801	\$ 1,731	\$ 1,716	\$ 1,488	\$ 1,488
408 ENGINEERING SERVICES							
408-313	Borough Engineer	-		-	-	-	-
TOTAL 408 ENGINEERING SERVICES		\$ -		\$ -	\$ -	\$ -	\$ -
438 HIGHWAY MAINTENANCE & REPAIRS							
438-370	Repairs & Maintenance	-	-	-	-	-	-
438-375	Advertising - Roadway Improvement	-	-	-	-	-	-
438-450	Contracted Services	612	-	-	1,167	-	-
438-610	Capital Construction	-	-	-	-	-	-
TOTAL HIGHWAY MAINTENANCE & REPAIRS		\$ 612	\$ -	\$ -	\$ 1,167	\$ -	\$ -
471 DEBT PRINCIPAL							
471-000	QNB Borrowing	-	-	-	-	-	-
471-740	GO Bond Principal	54,477	56,237	58,053	59,928	59,928	55,637
TOTAL 471 DEBT PRINCIPAL		\$ 54,477	\$ 56,237	\$ 58,053	\$ 59,928	\$ 59,928	\$ 55,637
471 DEBT INTEREST							
471-741	GO Bond Interest	23,817	22,057	20,241	18,366	18,366	22,658
TOTAL 472 DEBT INTEREST		\$ 23,817	\$ 22,057	\$ 20,241	\$ 18,366	\$ 18,366	\$ 22,658
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	14,837	130,141	132,500	57,000
489-300	Crack Seal Project	-	-	-	5,000	5,000	10,000
TOTAL 489 CAPITAL ROADWAY PROJECTS		\$ 20,827	\$ 17,201	\$ 14,837	\$ 135,141	\$ 137,500	\$ 67,000
TOTAL EXPENDITURES		\$ 101,299	\$ 97,296	\$ 94,863	\$ 216,318	\$ 217,282	\$ 146,783
NET INCOME		2,655	13,689	27,930	(76,602)	(99,578)	23,194
	SIF Cash Balance 1/1				128,828		52,226
	SIF Cash Balance 12/31				52,226		75,420
	SIF Cash Funds in Draw Account 1/1	9,067					
	SIF Cash Funds in Draw Account 12/31						
Rickerts Road	\$57,000						
pave/loop abandon							

DUBLIN BOROUGH
SUMMARY
2026 CAPITAL PROJECT EXPENDITURES

<u>EXPENDITURES BY DEBT</u>		<u>.....FUND ALLOCATION.....</u>			
	2026	GENERAL	SEWER	WATER	STREET
		FUND	FUND	FUND	IMPROVEMENT
GENERAL	BUDGET	CAPITAL	CAPITAL	CAPITAL	FUND
DEPARTMENT					
PUBLIC SAFETY					
Carpet	4,500	4,500	-	-	-
Police Tasers	4,673	4,673	-	-	-
TOTAL PUBLIC SAFETY	\$ 9,173	\$ 9,173	\$ -	\$ -	\$ -
CAPITAL PROJECTS					
Borough Hall Paving	32,000	32,000	-	-	-
Borough Website Update	7,500	7,500	-	-	-
Supplee Park Paving Upper Parking Lot	-	-	-	-	-
Crack Seal/Surface Walking Path	7,500	7,500	-	-	-
TOTAL GENERAL CAPITAL PROJECTS	\$ 47,000	\$ 47,000	\$ -	\$ -	\$ -
SEWER					
STP - Generator & Transfer Switch	401,500	-	401,500	-	-
Replace Blower Compressor at Lagoon	7,500	-	7,500	-	-
RAS Pump	20,000	-	20,000	-	-
Rickerts Road Sewer Main MH 78 to 81, <i>Soft Costs</i>	100,000	-	100,000	-	-
Rickerts Road Sewer Main MH 81 to MH 19	250,000	-	250,000	-	-
TOTAL SEWER CAPITAL PROJECTS	\$ 779,000	\$ -	\$ 779,000	\$ -	\$ -
WATER					
Lead Copper Service Line Inventory	200,000	-	-	200,000	-
PFOA & PFOS Treatment / Infrastructure	60,000	-	-	60,000	-
Dump Truck	96,651	-	-	96,651	-
TOTAL WATER CAPITAL PROJECTS	\$ 356,651	\$ -	\$ -	\$ 356,651	\$ -
STREETS					
Crack Seal Project (Various Projects)	10,000	-	-	-	10,000
Road Improvement Program	57,000	-	-	-	57,000
TOTAL STREET CAPITAL PROJECTS	\$ 67,000	\$ -	\$ -	\$ -	\$ 67,000
CAPITAL PROJECTS TOTAL	\$ 1,258,824	\$ 56,173	\$ 779,000	\$ 356,651	\$ 67,000
<i>*Projects only, does not include loans</i>					

DUBLIN BOROUGH
2026 - 2029 CAPITAL PROJECTS PROGRAM

	2026 CAPITAL	2027 CAPITAL	2028 CAPITAL	2029 CAPITAL	2030 CAPITAL
<u>GENERAL FUND - BOROUGH HALL</u>					
Borough Hall Roof Replacement	-	-	40,000	-	-
Borough Hall Paving	32,000	-	-	-	-
Borough Website Update	7,500	-	-	-	-
BOROUGH HALL TOTAL	\$ 39,500	\$ -	\$ 40,000	\$ -	\$ -
<u>GENERAL FUND - POLICE DEPARTMENT</u>					
Carpet	4,500	-	-	-	-
Police Tasers	4,673	4,673	-	-	-
POLICE DEPARTMENT TOTAL	\$ 9,173	\$ 4,673	\$ -	\$ -	\$ -
<u>GENERAL FUND - SUPPLEE PARK</u>					
Paving Upper Parking Lot	-	23,500	-	-	-
Crack Seal/Surface Seal Walking Path	7,500	-	40,000	-	-
SUPPLEE PARK TOTAL	7,500	23,500	40,000	-	-
GENERAL FUND CAPITAL TOTAL	\$ 56,173	\$ 28,173	\$ 80,000	\$ -	\$ -
<u>SEWER</u>					
Install Supervisory Control & Data (SCADA)	-	40,000	-	-	-
WWTP - RAS Pump Building	-	75,000	-	-	-
WWTP - Generator & Transfer Switch	401,500	-	-	-	-
Process Air Blower for Tanks	-	10,000	-	-	-
Replace Blower Compressor at Lagoon	7,500	-	-	-	-
RAS Pump	20,000	-	-	-	-
Rickerts Road Sewer Main MH 81 to MH 19	250,000	750,000	-	-	-
Rickerts Road Sewer Main MH 78 to 81, soft costs	100,000	-	-	-	-
Kern Drive Interceptor MH 19 to MH 23	-	-	200,000	700,000	-
<u>QNB BORROWING PROJECTS</u>					
Kern Drive Interceptor Extension	-	-	-	1,000,000	2,800,000
SEWER FUND CAPITAL TOTAL	\$ 779,000	\$ 875,000	\$ 200,000	\$ 1,700,000	\$ 2,800,000
<u>STREET IMPROVEMENT</u>					
Crack Seal Project (Various Roads)	10,000	5,000	5,000	5,000	5,000
<u>QNB BORROWING PROJECT</u>					
Road Improvement Project	57,000	113,500	-	-	-
STREET IMPROVEMENT FUND TOTAL	\$ 67,000	\$ 118,500	\$ 5,000	\$ 5,000	\$ 5,000
<u>WATER</u>					
Install Supervisory Control & Data (SCADA)	-	150,000	-	-	-
Well # 5 Air Stripping System Rehab	-	250,000	-	-	-
Lead & Copper Service Line Inventory	200,000	200,000	-	-	-
PFOA & PFOS Treatment / Infrastructure	60,000	500,000	1,500,000	1,500,000	500,000
Dump Truck	96,651	-	-	-	-
Acid Wash Well # 5	-	-	10,000	-	-
WATER FUND CAPITAL TOTAL	\$ 356,651	\$ 1,100,000	\$ 1,510,000	\$ 1,500,000	\$ 500,000
CAPITAL PROJECTS TOTAL	\$ 1,258,824	\$ 2,121,673	\$ 1,795,000	\$ 3,205,000	\$ 3,305,000

SCHEDULE A
2026 RATES
MEDICAL, DENTAL, RX
EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

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

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	984.30	1,968.60	23,623.20
Couple	0	2,119.63	-	-
Parent/Child(ren)	0	2,022.96	-	-
Family	1	2,844.13	2,844.13	34,129.56
		\$	4,812.73	\$ 57,752.76

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

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	258.45	516.90	6,202.80
Couple	0	556.56	-	-
Parent/Child(ren)	0	531.18	-	-
Family	1	746.80	746.80	8,961.60
		\$	1,263.70	\$ 15,164.40

MEDICAL (PPO \$300/\$600)

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	1	1,036.80	1,036.80	12,441.60
Couple	0	2,232.67	-	-
Parent/Child(ren)	0	2,130.82	-	-
Family	0	2,995.79	-	-
		\$	1,036.80	\$ 12,441.60

RX (\$5/\$30/\$60)

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	1	461.11	461.11	5,533.32
Couple	0	993.01	-	-
Parent/Child(ren)	0	947.75	-	-
Family	0	1,332.46	-	-
		\$	461.11	\$ 5,533.32

DENTAL

<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	0	148.61	-	-
Parent/Child(ren)	0	186.78	-	-
Family	1	263.50	263.50	3,162.00
		\$	536.98	\$ 6,443.76

Total Medical, Rx and Dental	\$	536.98	\$	97,335.84
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SCHEDULE A

2026 RATES

2026 Total Medical Insurance Costs**	\$	97,335.84
2025 Total Medical Insurance Costs**	\$	111,764.28
	+/-	(14,428.44)
	+/-	-12.9%

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

SCHEDULE A
2026 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>
Family	1	3,854.43	3,854.43		46,253.16
	1	\$ 3,854.43	\$ 3,854.43		\$ 46,253.16
Trust Discount (3%):				1,387.59	
Rate Stabilization Fund:				1,973.25	
Employee Contribution (1.5%):				693.80	
	Total Family:	\$ 7,708.86	\$ 4,054.64	\$ 4,054.64	\$ 42,198.52
	Total General Fund Admin 401-159:	\$	4,054.64	\$	42,198.52

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>
Single	1	1,589.07	1,589.07	-	19,068.84
	1	\$ 1,589.07	\$ 1,589.07		\$ 19,068.84
Trust Discount (3%):				572.07	
Rate Stabilization Fund:				1,973.25	
Employee Contribution (1.5%):				286.03	
	Total Couple	\$ 3,178.14	\$ 2,831.35	\$ 2,831.35	\$ 16,237.49
	Total General Fund Police 410-159:	\$	2,831.35	\$	16,237.49

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	1,333.91	1,333.91	-	16,006.92
	1	\$ 1,333.91	\$ 1,333.91		\$ 16,006.92
Trust Discount (3%):				480.21	
Rate Stabilization Fund:				1,973.25	
Employee Contribution (1.5%):				240.10	
	Total Couple	\$ 2,667.82	\$ 2,693.56	\$ 2,693.56	\$ 13,313.36
	Total Sewer Fund 487-159:	\$	2,693.56	\$	13,313.36

SCHEDULE A
2026 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	1,333.91	1,333.91	-	16,006.92
	1	\$ 1,333.91	\$ 1,333.91		\$ 16,006.92
Trust Discount (3%):				480.21	
Rate Stabilization Fund:				1,973.25	
Employee Contribution (1.5%):				240.10	
	Total Single	\$ 2,667.82	\$ 2,667.82	\$ 2,693.56	\$ 13,313.36
	Total Water Fund 487-159:	\$ 2,693.56	\$ 2,693.56	\$ 13,313.36	

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:		\$ 97,335.84
Trust Discount (3%)	\$ (2,920.08)	
Rate Stabilization Fund:	\$ (7,893.00)	
Subtotal of Medical Costs:	\$ (10,813.08)	\$ 86,522.76
Employee Contribution (1.5%)	(1,505.96)	
Total NET 2025 Medical Insurance Costs:	\$ (12,319.04)	\$ 85,016.80

**SCHEDULE B
2026 RATES
WORKERS' COMPENSATION**

	<u>2025 COST</u>	<u>2026 COST</u>	<u>% +/-</u>
Total Premium:	19,521	19,348	-1%
Experience Modification Factor:	1.028	1.131	
Total Modified Workers' Comp Ins. Costs:	20,068	21,883	9%
Trust Discount (3%):	(803.00)	(875.00)	
Total Cost After Trust Discount:	19,265	21,008	9%
Rate Stabilization Fund:	(4,162)	(4,213)	
Net Workers' Comp Premium:	\$ 15,103	\$ 16,795	11%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 401-351	151	1.00%	168	1.00%
Police 410-351	9,968	66.00%	11,084	66.00%
Total General Fund	\$ 10,119	67.00%	\$ 11,252	67.00%

SEWER FUND

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-351	2,492	16.50%	2,771	16.50%
Total Sewer Fund	\$ 2,492	16.50%	\$ 2,771	16.50%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water 486-351	2,492	16.50%	2,771	16.50%
Total Sewer Fund	\$ 2,492	16.50%	\$ 2,771	16.50%

Total Premium All Funds	\$ 15,103	100%	\$ 16,795	100%
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	<u>Before Discounts</u>	<u>After Discounts</u>
2026 Premium:	\$ 19,348	\$ 16,795
2025 Premium:	\$ 19,521	\$ 15,103
Increase / Decrease		111%

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

Updated 09/29/2025 - Preliminary

* 2026 Rate includes using 50% of available RSF Funds

	<u>2025 COST</u>	<u>2026 COST</u>	<u>% +/-</u>
Total Premium:	71,525	64,882	-9.29%
Trust Discount:	(2,101.00)	(1,901.00)	
Total Cost After Trust Discount:	69,424	62,981	-9.28%
Rate Stabilization Fund:	(1,622)	(1,571)	
Net Property & Liability Premium:	\$ 67,802	\$ 61,411	-9.43%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-353	9,492	14.00%	8,597	14.00%
Police 410-301	24,409	36.00%	22,108	36.00%
Fire 411-300	10,577	15.60%	9,580	15.60%
Total General Fund	\$ 44,478	65.60%	\$ 40,285	65.60%

SEWER FUND

		<u>% of Total</u>		<u>% of Total</u>
Sewer 486-353	13,425	19.80%	12,159	19.80%
Total Sewer Fund	\$ 13,425	19.80%	\$ 12,159	19.80%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water 486-353	9,899	14.60%	8,966	14.60%
Total Water Fund	\$ 9,899	14.60%	\$ 8,966	14.60%

Total Premium All Funds	\$ 67,802	100%	\$ 61,411	100%
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	<u>Before Discounts</u>	<u>After Discounts</u>
2025 Premium:	\$ 67,802	\$ 67,802
2024 Premium:	\$ 61,411	\$ 61,411
Increase / Decrease		10.41%

Updated 09/29/2025 - Preliminary

**SCHEDULE D
DEBT SERVICE
SEWER FUND**

2026 Sewer Fund Budget Totals (Page 12)

471-740 Principal	27,972.73
471-741 Interest	523.21
Total	\$ 28,495.94

Total Interest and Principal Remaining YE 2026

	Interest	Principal	Total
PennVest Loan - 3.44%	-	-	-
	\$ -	\$ -	\$ -

PennVest Loan - 3.44%

Year	Interest	Principal	Total
Maturity - 12/2026	523.21	27,972.73	28,495.94
	\$ 523.21	\$ 27,972.73	\$ 28,495.94

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

**SCHEDULE E
DEBT SERVICE
SEWER FUND CAPITAL**

2026 Sewer Capital Budget Totals (Page 22)

471-740 Principal	113,539.00
471-741 Interest	101,008.99
Total	\$ 214,547.99

Total Interest and Principal Remaining YE 2026

	Interest	Principal	Total
QNB Loan 5%*	762,367.76	2,154,160.00	2,916,527.76

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

Year	Interest	Principal	Total
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
	\$ 863,376.75	\$ 2,267,699.00	\$ 3,131,075.75

**Interest Rate increases from 3.23% to 5% beginning 12/01/2026*

**SCHEDULE F
DEBT SERVICE
WATER FUND CAPITAL**

2026 Water Capital Budget Totals (Page 23)

471-740 Principal	49,544.00
471-741 Interest	20,056.73
Total	\$ 69,600.73

Total Interest and Principal Remaining YE 2026

	Interest	Principal	Total
QNB Loan 5%*	84,469.32	402,736.00	487,205.32

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

Year	Interest	Principal	Total
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
	\$ 104,526.05	\$ 452,280.00	\$ 556,806.05

****Interest Rate increases from 3.23% to 5% beginning 12/01/2026***

**SCHEDULE G
DEBT SERVICE
STREET IMPROVEMENT**

2026 Street Improvement Budget Totals (Page 24)

471-740 Principal	55,637.00
471-741 Interest	22,657.70
Total	\$ 78,294.70

Total Interest and Principal Remaining YE 2026

	Interest	Principal	Total
QNB Loan 5%*	95,019.90	453,039.00	548,058.90

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

Year	Interest	Principal	Total
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
	\$ 117,677.60	\$ 508,676.00	\$ 626,353.60

**Interest Rate increases from 3.23% to 5% beginning 12/01/2026*