

DUBLIN BOROUGH  
2027 BUDGET - ALL FUNDS

**OPERATING AND CAPITAL FUNDS SUMMARY**

| <b><u>OPERATING FUNDS</u></b> | <b>Cash Balance<br/>01/01/2027</b> | <b>2027<br/>Revenue</b> | <b>2027<br/>Expenses</b> | <b>Cash Balance<br/>12/31/2027</b> |
|-------------------------------|------------------------------------|-------------------------|--------------------------|------------------------------------|
| General Fund                  | 1,711,407                          | 1,678,576               | 1,678,576                | 1,711,407                          |
| Sewer Fund                    | 652,578                            | 918,300                 | 918,301                  | 652,577                            |
| Water Fund                    | 396,170                            | 404,496                 | 404,495                  | 396,170                            |
| Highway Aid Fund              | 69,088                             | 54,519                  | 54,519                   | 69,088                             |
| Community Day Fund            | 7,376                              | 9,750                   | 9,750                    | 7,376                              |
| <b><i>TOTAL OPERATING</i></b> | <b>\$ 2,836,618</b>                | <b>\$ 3,065,641</b>     | <b>\$ 3,065,641</b>      | <b>\$ 2,836,618</b>                |

| <b><u>CAPITAL IMPROVEMENT FUNDS</u></b> | <b>Cash Balance<br/>01/01/2027</b> | <b>2027<br/>Revenue</b> | <b>2027<br/>Expenses</b> | <b>Cash Balance<br/>12/31/2027</b> |
|-----------------------------------------|------------------------------------|-------------------------|--------------------------|------------------------------------|
| General Fund Capital                    | 536,241                            | 75,685                  | 105,673                  | 506,253                            |
| Sewer Fund Capital                      | 668,254                            | 295,000                 | 654,338                  | 308,916                            |
| Water Fund Capital                      | 631,902                            | 89,600                  | 411,038                  | 310,464                            |
| Street Improvement Fund                 | 171,532                            | 113,187                 | 200,441                  | 84,277                             |
| <b><i>TOTAL CAPITAL</i></b>             | <b>\$ 2,007,928</b>                | <b>\$ 573,472</b>       | <b>\$ 1,371,489</b>      | <b>\$ 1,209,911</b>                |

**DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND SUMMARY - REVENUE**

| REVENUE                                   | 2023                | 2024                | 2025                | 2026                | 2026                | 2027                |
|-------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                           | ACTUAL              | ACTUAL              | ACTUAL              | Y.E. Est.           | BUDGET              | BUDGET              |
| <b>CURRENT REVENUE:</b>                   |                     |                     |                     |                     |                     |                     |
| 301 - REAL PROPERTY TAX                   | 445,226             | 432,168             | 432,874             | 433,614             | 430,245             | 434,535             |
| 310 - ACT 511 TAXES                       | 509,868             | 515,733             | 562,790             | 488,913             | 404,000             | 472,010             |
| 321 - LICENSES & PERMITS                  | 39,981              | 36,299              | 36,413              | 43,770              | 38,750              | 39,500              |
| 331 - FINES                               | 5,522               | 7,512               | 7,993               | 6,484               | 6,000               | 7,200               |
| 341 - INTEREST                            | 50,133              | 68,581              | 81,011              | 72,334              | 63,100              | 66,100              |
| 342 - RENTS & ROYALTIES                   | 95,132              | 91,018              | 97,682              | 95,856              | 95,856              | 100,499             |
| 351 - FED CAPITAL & OPERATING GRANT       | -                   | 629                 | 1,509               | -                   | -                   | -                   |
| 352 - AMERICAN RESCUE PLAN ACT            | -                   | 79,541              | -                   | -                   | -                   | -                   |
| 354 - STATE CAPITAL & OPERATING GRANT     | -                   | -                   | -                   | -                   | -                   | -                   |
| 355 - STATE SHARED REVENUE & ENTITLEMENTS | 56,153              | 51,879              | 54,267              | 52,246              | 51,000              | 51,200              |
| 357 - LOCAL GOVERNMENT GRANTS             | 9,310               | 18,234              | 2,862               | 15,814              | 9,000               | 10,500              |
| 361 - GENERAL GOVERNMENT                  | 25,739              | 33,687              | 24,999              | 18,494              | 14,634              | 9,400               |
| 362 - PUBLIC SAFETY                       | 32,252              | 86,874              | 72,190              | 52,464              | 46,750              | 54,800              |
| 364 - SANITATION                          | 184,854             | 280,427             | 281,973             | 274,222             | 264,784             | 278,000             |
| 367 - CULTURE & RECREATION                | 1,175               | 1,450               | 1,700               | 1,500               | 1,100               | 1,500               |
| 380 - MISCELLANEOUS                       | -                   | 2,955               | 1,990               | 6,650               | -                   | -                   |
| 387 - PRIVATE CONTRIBUTIONS               | 570                 | 50,300              | 1,270               | 50,592              | 250                 | 1,000               |
| 389 - REIMBURSEMENTS                      | 723                 | 898                 | 5,462               | 3,996               | 3,996               | 4,332               |
| 391 - SALE OF FIXED ASSETS                | 2,450               | 47                  | 3,800               | 4,600               | -                   | -                   |
| 392 - INTERFUND TRANSFERS                 | 134,930             | 139,848             | 156,000             | 176,000             | 205,005             | 146,000             |
| 395 - REFUND OF PRIOR YEAR EXPENSES       | 4,588               | 10,244              | 14,655              | 2,074               | -                   | 2,000               |
| <b>TOTAL CURRENT REVENUE</b>              | <b>\$ 1,598,606</b> | <b>\$ 1,908,324</b> | <b>\$ 1,841,441</b> | <b>\$ 1,799,623</b> | <b>\$ 1,634,468</b> | <b>\$ 1,678,576</b> |

**DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND SUMMARY - EXPENDITURES**

| <b>EXPENDITURES</b>                     | <b>2023</b>      | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      | <b>2026</b>      | <b>2027</b>      |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                         | <b>ACTUAL</b>    | <b>ACTUAL</b>    | <b>ACTUAL</b>    | <b>Y.E. EST.</b> | <b>BUDGET</b>    | <b>BUDGET</b>    |
| <b>CURRENT EXPENDITURES:</b>            |                  |                  |                  |                  |                  |                  |
| 400 - LEGISLATIVE BODY                  | 8,385            | 9,597            | 10,423           | 6,133            | 6,821            | 6,821            |
| 401 - ADMINISTRATION                    | 286,262          | 284,932          | 271,856          | 304,020          | 318,678          | 319,620          |
| 403 - TAX COLLECTION                    | 24,292           | 24,213           | 24,641           | 25,464           | 25,114           | 24,963           |
| 408 - ENGINEERING SERVICES              | 26,438           | 15,358           | 13,233           | 15,000           | 25,000           | 20,775           |
| 409 - BUILDING & GROUNDS                | 14,848           | 18,098           | 16,081           | 24,788           | 20,500           | 23,000           |
| 410 - PUBLIC SAFETY (POLICE)            | 548,108          | 563,819          | 595,188          | 624,113          | 609,518          | 643,420          |
| 411 - FIRE PROTECTION                   | 35,982           | 91,806           | 41,528           | 106,196          | 48,269           | 71,423           |
| 412 - AMBULANCE CONTRIBUTION            | 1,500            | 5,750            | 5,750            | 6,975            | 6,750            | 6,975            |
| 413 - INSPECTION SERVICES               | 16,036           | 53,917           | 42,141           | 40,185           | 28,125           | 33,725           |
| 414 - PLANNING & ZONING                 | 10,872           | 10,512           | 8,415            | 14,500           | 17,500           | 17,500           |
| 415 - EMERGENCY MANAGEMENT              | 133              | -                | -                | -                | -                | 375              |
| 427 - SOLID WASTE COLLECTION & DISPOSAL | 140,971          | 238,440          | 237,999          | 237,999          | 238,440          | 238,440          |
| 432 - SNOW & ICE REMOVAL                | 5,430            | 32,423           | 50,045           | 80,000           | 60,000           | 80,000           |
| 433 - TRAFFIC SIGNALS & SIGNS           | -                | 2,625            | 405              | 4,000            | 4,000            | 4,000            |
| 434 - STREET LIGHTS                     | -                | -                | -                | -                | -                | -                |
| 435 - SIDEWALKS, CURBS & CROSSWALKS     | -                | -                | -                | 1,450            | 1,450            | 1,450            |
| 438 - HIGHWAY MAINTENANCE & REPAIRS     | 13,911           | 13,528           | 28,512           | 24,888           | 18,000           | 18,000           |
| 454 - CULTURE - RECREATION              | 11,987           | 8,602            | 12,889           | 19,100           | 18,700           | 20,200           |
| 486 - INSURANCE PREMIUMS                | 7,716            | 9,534            | 9,492            | 8,597            | 8,597            | 9,026            |
| 487 - EMPLOYEE BENEFITS                 | -                | -                | -                | -                | -                | -                |
| 492 - INTERFUND TRANSFERS               | 179,951          | 216,605          | 384,206          | 178,631          | 178,631          | 138,863          |
| <b>TOTAL CURRENT EXPENDITURES</b>       | <b>1,332,821</b> | <b>1,599,761</b> | <b>1,752,804</b> | <b>1,722,039</b> | <b>1,634,093</b> | <b>1,678,576</b> |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT<br>NUMBER                                          | DESCRIPTION                        | 2023<br>ACTUAL    | 2024<br>ACTUAL    | 2025<br>ACTUAL    | 2026<br>Y.E. Est. | 2026<br>BUDGET    | 2027<br>BUDGET    | SCH |
|------------------------------------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| <b>REVENUES</b>                                            |                                    |                   |                   |                   |                   |                   |                   |     |
| <b>301 REAL PROPERTY TAX</b>                               |                                    |                   |                   |                   |                   |                   |                   |     |
| 301-100                                                    | RE Taxes - Current Yr (16 mils)    | 350,367           | 344,182           | 344,516           | 343,287           | 343,287           | 346,358           |     |
| 301-101                                                    | RE Taxes - Current Yr (3.75 mils)  | 82,117            | 80,668            | 80,746            | 80,458            | 80,458            | 81,178            |     |
| 301-200                                                    | Real Estate Taxes - Prior Year     | 5,055             | 2,192             | 1,937             | 2,580             | 2,500             | 2,500             |     |
| 301-400                                                    | RE Taxes - Delinquent Tax Claims   | 7,686             | 5,125             | 5,675             | 4,000             | 4,000             | 4,500             |     |
| 301-620                                                    | Act 319 - Rollback                 | -                 | -                 | -                 | 3,289             | -                 | -                 |     |
| <b>TOTAL 301 REAL PROPERTY TAX</b>                         |                                    | <b>\$ 445,226</b> | <b>\$ 432,168</b> | <b>\$ 432,874</b> | <b>\$ 433,614</b> | <b>\$ 430,245</b> | <b>\$ 434,535</b> |     |
| <b>310 ACT 511 TAXES</b>                                   |                                    |                   |                   |                   |                   |                   |                   |     |
| 310-000                                                    | Per Capita Taxes                   | 13,644            | 13,288            | 14,974            | 13,053            | 13,000            | 13,500            |     |
| 310-100                                                    | Real Estate Transfer Taxes         | 99,729            | 79,030            | 97,356            | 77,441            | 31,000            | 50,000            |     |
| 310-210                                                    | Earned Income Taxes                | 374,781           | 399,614           | 420,387           | 375,000           | 340,000           | 383,510           |     |
| 310-400                                                    | Local Services Taxes               | 21,713            | 23,801            | 30,073            | 23,419            | 20,000            | 25,000            |     |
| <b>TOTAL 310 ACT 511 TAXES</b>                             |                                    | <b>\$ 509,868</b> | <b>\$ 515,733</b> | <b>\$ 562,790</b> | <b>\$ 488,913</b> | <b>\$ 404,000</b> | <b>\$ 472,010</b> |     |
| <b>321 LICENSES AND PERMITS</b>                            |                                    |                   |                   |                   |                   |                   |                   |     |
| 321-610                                                    | Peddling and Soliciting Permits    | 5                 | -                 | 75                | -                 | -                 | -                 |     |
| 321-800                                                    | Cable Television Franchise Fees    | 34,451            | 32,539            | 29,846            | 35,000            | 35,000            | 35,000            |     |
| 321-830                                                    | Moving Permits                     | 4,550             | 2,885             | 4,225             | 6,090             | 3,000             | 3,500             |     |
| 321-840                                                    | Sign Permits - Permanent           | 975               | 875               | 2,268             | 2,680             | 750               | 1,000             |     |
| 321-841                                                    | Sign Permits - Temporary           | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>321 TOTAL LICENSES AND PERMITS</b>                      |                                    | <b>\$ 39,981</b>  | <b>\$ 36,299</b>  | <b>\$ 36,413</b>  | <b>\$ 43,770</b>  | <b>\$ 38,750</b>  | <b>\$ 39,500</b>  |     |
| <b>FINES</b>                                               |                                    |                   |                   |                   |                   |                   |                   |     |
| 331-100                                                    | Court Fines                        | 2,176             | 3,188             | 2,099             | 1,000             | 2,200             | 2,200             |     |
| 331-110                                                    | Vehicle Code Violations            | 3,346             | 4,324             | 5,894             | 5,484             | 3,800             | 5,000             |     |
| <b>TOTAL 331 FINES</b>                                     |                                    | <b>\$ 5,522</b>   | <b>\$ 7,512</b>   | <b>\$ 7,993</b>   | <b>\$ 6,484</b>   | <b>\$ 6,000</b>   | <b>\$ 7,200</b>   |     |
| <b>341 INTEREST EARNINGS</b>                               |                                    |                   |                   |                   |                   |                   |                   |     |
| 341-100                                                    | Interest - Checking                | 50,133            | 36,209            | 29,035            | 23,500            | 22,000            | 23,000            |     |
| 341-200                                                    | Interest - Savings                 | -                 | 5,374             | 2,975             | 3,500             | 500               | 2,500             |     |
| 341-300                                                    | Interest - CD's                    | -                 | 26,762            | 48,883            | 40,500            | 40,500            | 40,500            |     |
| 341-400                                                    | Interest - Other                   | -                 | 236               | 119               | 4,834             | 100               | 100               |     |
| <b>TOTAL 341 INTEREST</b>                                  |                                    | <b>\$ 50,133</b>  | <b>\$ 68,581</b>  | <b>\$ 81,011</b>  | <b>\$ 72,334</b>  | <b>\$ 63,100</b>  | <b>\$ 66,100</b>  |     |
| <b>342 RENTS &amp; ROYALTIES</b>                           |                                    |                   |                   |                   |                   |                   |                   |     |
| 342-300                                                    | Tower Rentals                      | 95,132            | 91,018            | 97,682            | 95,856            | 95,856            | 100,499           |     |
| <b>TOTAL 342 RENTS &amp; ROYALTIES</b>                     |                                    | <b>\$ 95,132</b>  | <b>\$ 91,018</b>  | <b>\$ 97,682</b>  | <b>\$ 95,856</b>  | <b>\$ 95,856</b>  | <b>\$ 100,499</b> |     |
| <b>351 FED CAPITAL &amp; OPERATING GRANT</b>               |                                    |                   |                   |                   |                   |                   |                   |     |
| 351-100                                                    | COPS Grant                         | -                 | 629               | 1,509             | -                 | -                 | -                 |     |
| <b>TOTAL 351 FED CAPITAL &amp; OPERATING GRANTS</b>        |                                    | <b>\$ -</b>       | <b>\$ 629</b>     | <b>\$ 1,509</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>352 FEDERAL SHARED REVENUE &amp; ENTITLEMENTS</b>       |                                    |                   |                   |                   |                   |                   |                   |     |
| 352-530                                                    | American Rescue Plan Act           | -                 | 79,541            | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 352 FEDERAL SHARED REVENUE &amp; ENTITLEMENTS</b> |                                    | <b>\$ -</b>       | <b>\$ 79,541</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>354 STATE CAPITAL &amp; OPERATING GRANT</b>             |                                    |                   |                   |                   |                   |                   |                   |     |
| 354-300                                                    | PCCD Grant - JAG Grant             | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 354 STATE CAPITAL &amp; OPERATING GRANT</b>       |                                    | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>355 STATE SHARED REVENUE &amp; ENTITLEMENTS</b>         |                                    |                   |                   |                   |                   |                   |                   |     |
| 355-050                                                    | Pension System State Aid           | 41,167            | 35,293            | 36,065            | 34,313            | 35,000            | 35,000            |     |
| 355-100                                                    | Public Utility Realty Tax          | 897               | 955               | 928               | 1,026             | 800               | 800               |     |
| 355-400                                                    | Alcoholic Beverage Licenses        | -                 | 200               | 400               | 400               | 200               | 400               |     |
| 355-900                                                    | Foreign Fire Insurance Tax         | 14,089            | 15,431            | 16,874            | 16,507            | 15,000            | 15,000            |     |
| <b>TOTAL 355 STATE SHARED REVENUE &amp; ENTITLEMENTS</b>   |                                    | <b>\$ 56,153</b>  | <b>\$ 51,879</b>  | <b>\$ 54,267</b>  | <b>\$ 52,246</b>  | <b>\$ 51,000</b>  | <b>\$ 51,200</b>  |     |
| <b>357 LOCAL GOVERNMENT GRANTS</b>                         |                                    |                   |                   |                   |                   |                   |                   |     |
| 357-010                                                    | Delaware Valley Trust (DVT) Grants | 2,200             | 2,502             | 2,862             | 2,658             | 2,000             | 2,500             |     |
| 357-100                                                    | ARLE Grant Reimbursements (GFC)    | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 357-400                                                    | Recycling Performance Grant        | 7,110             | 15,732            | -                 | 13,156            | 7,000             | 8,000             |     |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT<br>NUMBER                                 | DESCRIPTION                           | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>ACTUAL | 2026<br>Y.E. Est. | 2026<br>BUDGET | 2027<br>BUDGET | SCH |
|---------------------------------------------------|---------------------------------------|----------------|----------------|----------------|-------------------|----------------|----------------|-----|
| <b>TOTAL 357 LOCAL GOVERNMENT GRANTS</b>          |                                       | \$ 9,310       | \$ 18,234      | \$ 2,862       | \$ 15,814         | \$ 9,000       | \$ 10,500      |     |
| 361-000                                           | General Government - Other            | -              | -              | -              | -                 | -              | -              |     |
| 361-200                                           | Certification Fees- Utilities         | 1,360          | 1,570          | 2,195          | 2,785             | 1,200          | 1,400          |     |
| 361-250                                           | Sketch Fees                           | 100            | -              | -              | -                 | -              | -              |     |
| 361-300                                           | Sub Div/Land Development              | 11,550         | 17,950         | 500            | 500               | 500            | 500            |     |
| 361-310                                           | Admin Fees - Escrows                  | 8,767          | 12,539         | 20,380         | 12,634            | 12,634         | 7,200          |     |
| 361-330                                           | Stormwater Management Permit          | 750            | 1,125          | 925            | 325               | 300            | 300            |     |
| 361-340                                           | Zoning Hearing Board Fees             | 2,211          | -              | -              | 2,250             | -              | -              |     |
| 361-341                                           | Conditional Use Hearing Fee           | -              | 500            | 1,000          | -                 | -              | -              |     |
| 361-350                                           | Professional Services Reimbursement   | 995            | -              | -              | -                 | -              | -              |     |
| 361-550                                           | Copies/RTK Requests                   | 6              | 4              | -              | -                 | -              | -              |     |
| <b>TOTAL 361 GENERAL GOVERNMENT</b>               |                                       | \$ 25,739      | \$ 33,687      | \$ 24,999      | \$ 18,494         | \$ 14,634      | \$ 9,400       |     |
| <b>362 PUBLIC SAFETY</b>                          |                                       |                |                |                |                   |                |                |     |
| 362-110                                           | Police and Accident Reports           | 225            | 330            | 390            | 330               | 250            | 300            |     |
| 362-120                                           | DUI Task Force Reimbursement          | -              | -              | -              | -                 | -              | -              |     |
| 362-125                                           | Overtime Reimbursement                | 1,611          | 3,321          | 1,239          | 1,707             | 500            | 1,500          |     |
| 362-410                                           | Zoning Permits                        | 5,270          | 4,160          | 5,850          | 5,225             | 3,500          | 4,500          |     |
| 362-415                                           | Building Permits                      | 24,526         | 77,656         | 63,211         | 44,027            | 42,000         | 48,000         |     |
| 362-420                                           | PA UCC State Fee (\$4.50)             | 135            | 117            | -              | -                 | -              | -              |     |
| 362-450                                           | Use & Occupancy Permits               | 485            | 1,290          | 1,500          | 1,175             | 500            | 500            |     |
| <b>TOTAL 362 PUBLIC SAFETY</b>                    |                                       | \$ 32,252      | \$ 86,874      | \$ 72,190      | \$ 52,464         | \$ 46,750      | \$ 54,800      |     |
| <b>364 SANITATION</b>                             |                                       |                |                |                |                   |                |                |     |
| 364-300                                           | Solid Waste Collection                | 182,121        | 276,458        | 277,980        | 270,000           | 262,284        | 275,000        |     |
| 364-310                                           | Waste Collection - Late Fees          | 2,732          | 3,969          | 3,993          | 4,222             | 2,500          | 3,000          |     |
| <b>TOTAL 364 SANITATION</b>                       |                                       | \$ 184,854     | \$ 280,427     | \$ 281,973     | \$ 274,222        | \$ 264,784     | \$ 278,000     |     |
| <b>367 CULTURE - RECREATION</b>                   |                                       |                |                |                |                   |                |                |     |
| 367-100                                           | Park Reservations                     | 1,175          | 1,450          | 1,700          | 1,500             | 1,100          | 1,500          |     |
| 367-101                                           | Park Reservations - Security Deposits | -              | -              | -              | -                 | -              | -              |     |
| <b>TOTAL 367 CULTURE - RECREATION</b>             |                                       | \$ 1,175       | \$ 1,450       | \$ 1,700       | \$ 1,500          | \$ 1,100       | \$ 1,500       |     |
| <b>380 MISCELLANEOUS</b>                          |                                       |                |                |                |                   |                |                |     |
| 380-100                                           | Miscellaneous Revenue                 | -              | 2,955          | 1,990          | 6,650             | -              | -              |     |
| 380-200                                           | Rebates and Refunds                   | -              | -              | -              | -                 | -              | -              |     |
| <b>TOTAL 380 MISCELLANEOUS</b>                    |                                       | \$ -           | \$ 2,955       | \$ 1,990       | \$ 6,650          | \$ -           | \$ -           |     |
| <b>387 PRIVATE CONTRIBUTIONS</b>                  |                                       |                |                |                |                   |                |                |     |
| 387-000                                           | Contribution From Private Sector      | 570            | 50,300         | 1,270          | 50,592            | 250            | 1,000          |     |
| <b>TOTAL 387 PRIVATE CONTRIBUTIONS</b>            |                                       | \$ 570         | \$ 50,300      | \$ 1,270       | \$ 50,592         | \$ 250         | \$ 1,000       |     |
| <b>389 REIMBURSEMENTS</b>                         |                                       |                |                |                |                   |                |                |     |
| 389-250                                           | Medical Insurance Reimbursement       | 723            | 898            | 5,462          | 3,996             | 3,996          | 4,332          |     |
| 389-251                                           | DVWCT Dividends                       | -              | -              | -              | -                 | -              | -              |     |
| 389-252                                           | DVPLT Dividends                       | -              | -              | -              | -                 | -              | -              |     |
| 389-253                                           | Traffic Study Reimbursement           | -              | -              | -              | -                 | -              | -              |     |
| <b>TOTAL 389 REIMBURSEMENTS</b>                   |                                       | \$ 723         | \$ 898         | \$ 5,462       | \$ 3,996          | \$ 3,996       | \$ 4,332       |     |
| <b>391 SALE OF FIXED ASSETS</b>                   |                                       |                |                |                |                   |                |                |     |
| 391-100                                           | Sale of Surplus Property              | 2,450          | 47             | 3,800          | 4,600             | -              | -              |     |
| <b>TOTAL 391 SALE OF FIXED ASSETS</b>             |                                       | \$ 2,450       | \$ 47          | \$ 3,800       | \$ 4,600          | \$ -           | \$ -           |     |
| <b>392 INTERFUND TRANSFERS</b>                    |                                       |                |                |                |                   |                |                |     |
| 392-100                                           | Transfer from General Fund Reserve    | -              | -              | -              | -                 | 49,005         | -              |     |
| 392-200                                           | From Water Fund                       | 60,000         | 60,000         | 60,000         | 60,000            | 60,000         | 55,000         |     |
| 392-300                                           | From Sewer Fund                       | 70,000         | 70,000         | 70,000         | 70,000            | 70,000         | 65,000         |     |
| 392-400                                           | From Highway Aid Fund                 | 4,930          | 9,848          | 26,000         | 46,000            | 26,000         | 26,000         |     |
| <b>TOTAL 392 INTERFUND TRANSFERS</b>              |                                       | \$ 134,930     | \$ 139,848     | \$ 156,000     | \$ 176,000        | \$ 205,005     | \$ 146,000     |     |
| <b>395 REFUND OF PRIOR YEAR EXPENDITURE</b>       |                                       |                |                |                |                   |                |                |     |
| 395-000                                           | Refund of Prior Year Expenditure      | 4,588          | 10,244         | 14,655         | 2,074             | -              | 2,000          |     |
| <b>TOTAL 395 REFUND OF PRIOR YEAR EXPENDITURE</b> |                                       | \$ 4,588       | \$ 10,244      | \$ 14,655      | \$ 2,074          | \$ -           | \$ 2,000       |     |
| <b>TOTAL GENERAL FUND REVENUE</b>                 |                                       | \$ 1,598,606   | \$ 1,908,324   | \$ 1,841,441   | \$ 1,799,623      | \$ 1,634,468   | \$ 1,678,576   |     |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT<br>NUMBER                        | DESCRIPTION                        | 2023<br>ACTUAL    | 2024<br>ACTUAL    | 2025<br>ACTUAL    | 2026<br>Y.E. Est. | 2026<br>BUDGET    | 2027<br>BUDGET    | SCH |
|------------------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| <b>EXPENDITURES</b>                      |                                    |                   |                   |                   |                   |                   |                   |     |
| <b>400 LEGISLATIVE BODY</b>              |                                    |                   |                   |                   |                   |                   |                   |     |
| 400-110                                  | Salaries and Wages                 | 7,710             | 7,980             | 7,060             | 5,000             | 5,640             | 5,640             |     |
| 400-161                                  | SS/Medicare                        | 590               | 610               | 540               | 383               | 431               | 431               |     |
| 400-241                                  | General Government Supplies        | -                 | -                 | 2,075             | -                 | -                 | -                 |     |
| 400-420                                  | Dues, Meetings & Training          | 85                | 1,007             | 747               | 750               | 750               | 750               |     |
| <b>TOTAL 400 LEGISLATIVE BODY</b>        |                                    | <b>\$ 8,385</b>   | <b>\$ 9,597</b>   | <b>\$ 10,423</b>  | <b>\$ 6,133</b>   | <b>\$ 6,821</b>   | <b>\$ 6,821</b>   |     |
| <b>401 ADMINISTRATION</b>                |                                    |                   |                   |                   |                   |                   |                   |     |
| 401-121                                  | Salaries and Wages - Manager       | 91,800            | 97,308            | 99,182            | 102,272           | 102,272           | 105,852           |     |
| 401-130                                  | Salaries and Wages - Staff         | 79,572            | 65,174            | 53,830            | 55,723            | 55,723            | 57,678            |     |
| 401-153                                  | Disability Insurance - Long Term   | 2,218             | 1,818             | 2,202             | 2,600             | 2,600             | 2,600             |     |
| 401-154                                  | Disability Insurance - Short Term  | 856               | 680               | 817               | 1,000             | 1,000             | 1,000             |     |
| 401-158                                  | Life Insurance                     | 678               | 619               | 571               | 683               | 1,000             | 1,000             |     |
| 401-159                                  | Medical & Dental Insurance         | 11,646            | 25,499            | 39,879            | 42,199            | 42,199            | 46,321            | A   |
| 401-160                                  | Borough Pension Contribution       | 6,276             | 3,285             | 470               | 7,415             | 7,110             | 7,359             |     |
| 401-161                                  | SS/Medicare                        | 13,093            | 12,399            | 11,656            | 12,087            | 12,087            | 12,510            |     |
| 401-183                                  | Overtime                           | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 401-210                                  | Office Supplies                    | 1,932             | 3,133             | 2,893             | 3,000             | 3,000             | 3,000             |     |
| 401-229                                  | Food & Beverages                   | 647               | 1,100             | 739               | 1,100             | 1,100             | 1,100             |     |
| 401-260                                  | Minor Equipment                    | 582               | 2,374             | 1,441             | 2,120             | 2,120             | 2,120             |     |
| 401-270                                  | Computer Hardware/Software         | 6,649             | 7,841             | 7,682             | 8,000             | 8,000             | 8,000             |     |
| 401-300                                  | Bank Service Charge                | 712               | 1,462             | 1,439             | 1,500             | 1,500             | 1,500             |     |
| 401-310                                  | Legal Services                     | 37,702            | 31,369            | 22,375            | 30,000            | 44,000            | 34,104            |     |
| 401-311                                  | Auditing Services                  | 4,097             | 4,264             | 4,700             | 5,478             | 5,000             | 5,600             |     |
| 401-321                                  | Telephone Charges                  | 4,861             | 4,351             | 4,813             | 5,000             | 5,000             | 5,000             |     |
| 401-325                                  | Postage                            | 3,306             | 3,024             | 2,700             | 3,500             | 3,500             | 3,500             |     |
| 401-330                                  | Transportation / Mileage           | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 401-331                                  | Miscellaneous Expense              | 132               | -                 | 199               | 300               | 300               | 300               |     |
| 401-340                                  | Advertising & Printing             | 3,022             | 2,879             | 2,584             | 3,000             | 3,000             | 3,000             |     |
| 401-351                                  | Workers Compensation Insurance     | 104               | 112               | 169               | 168               | 168               | 176               | B   |
| 401-355                                  | Employee Bonds                     | 375               | 375               | 375               | 375               | 500               | 400               |     |
| 401-420                                  | Dues, Meetings & Training          | 3,072             | 2,795             | 2,857             | 3,000             | 3,000             | 3,000             |     |
| 401-450                                  | Contracted Services                | 10,314            | 9,332             | 4,981             | 10,000            | 10,000            | 9,500             |     |
| 401-451                                  | Contracted Services - Codification | 2,418             | 2,500             | 3,099             | 3,500             | 3,000             | 3,500             |     |
| 401-452                                  | Contracted Services - Web Site     | 200               | 1,239             | 200               | -                 | 1,500             | 1,500             |     |
| <b>TOTAL 401 ADMINISTRATION</b>          |                                    | <b>\$ 286,262</b> | <b>\$ 284,932</b> | <b>\$ 271,856</b> | <b>\$ 304,020</b> | <b>\$ 318,678</b> | <b>\$ 319,620</b> |     |
| <b>403 TAX COLLECTION</b>                |                                    |                   |                   |                   |                   |                   |                   |     |
| 403-114                                  | Salaries & Wages                   | 21,808            | 21,375            | 21,380            | 21,843            | 21,843            | 21,702            |     |
| 403-161                                  | SS/Medicare                        | 1,757             | 1,625             | 1,628             | 1,671             | 1,671             | 1,660             |     |
| 403-210                                  | Office Supplies                    | -                 | 10                | 91                | 300               | 300               | 300               |     |
| 403-300                                  | Real Estate Tax Refund             | 354               | -                 | -                 | -                 | -                 | -                 |     |
| 403-420                                  | Dues, Meetings & Training          | 372               | 1,203             | 1,542             | 1,650             | 1,300             | 1,300             |     |
| <b>TOTAL 403 TAX COLLECTION</b>          |                                    | <b>\$ 24,292</b>  | <b>\$ 24,213</b>  | <b>\$ 24,641</b>  | <b>\$ 25,464</b>  | <b>\$ 25,114</b>  | <b>\$ 24,963</b>  |     |
| <b>408 ENGINEERING SERVICES</b>          |                                    |                   |                   |                   |                   |                   |                   |     |
| 408-313                                  | General Engineering                | 25,818            | 15,358            | 13,233            | 15,000            | 23,000            | 19,775            |     |
| 408-316                                  | Special Engineering                | 360               | -                 | -                 | -                 | 1,500             | 500               |     |
| 408-317                                  | MS4 Stormwater Engineering         | 260               | -                 | -                 | -                 | 500               | 500               |     |
| <b>TOTAL 408 ENGINEERING SERVICES</b>    |                                    | <b>\$ 26,438</b>  | <b>\$ 15,358</b>  | <b>\$ 13,233</b>  | <b>\$ 15,000</b>  | <b>\$ 25,000</b>  | <b>\$ 20,775</b>  |     |
| <b>409 BUILDINGS &amp; GROUNDS</b>       |                                    |                   |                   |                   |                   |                   |                   |     |
| 409-220                                  | Operating Supplies                 | 994               | 1,035             | 991               | 1,188             | 1,000             | 1,000             |     |
| 409-260                                  | Minor Equipment                    | 134               | 1,676             | 69                | 1,000             | 1,000             | 1,000             |     |
| 409-360                                  | Utilities                          | 4,851             | 5,379             | 7,451             | 8,500             | 7,000             | 9,000             |     |
| 409-370                                  | Repairs & Maintenance              | 2,609             | 4,180             | 2,210             | 6,100             | 3,500             | 4,000             |     |
| 409-450                                  | Contracted Services                | 6,261             | 5,829             | 5,360             | 8,000             | 8,000             | 8,000             |     |
| <b>TOTAL 409 BUILDINGS &amp; GROUNDS</b> |                                    | <b>\$ 14,848</b>  | <b>\$ 18,098</b>  | <b>\$ 16,081</b>  | <b>\$ 24,788</b>  | <b>\$ 20,500</b>  | <b>\$ 23,000</b>  |     |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT<br>NUMBER                       | DESCRIPTION                       | 2023<br>ACTUAL    | 2024<br>ACTUAL    | 2025<br>ACTUAL    | 2026<br>Y.E. Est. | 2026<br>BUDGET    | 2027<br>BUDGET    | SCH |
|-----------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| <b>410 PUBLIC SAFETY (POLICE)</b>       |                                   |                   |                   |                   |                   |                   |                   |     |
| 410-121                                 | Salary & Wages - Chief            | 108,416           | 112,752           | 116,699           | 118,505           | 118,505           | 122,652           |     |
| 410-122                                 | Salary & Wages - Sergeant         | 78,978            | 82,139            | 86,031            | 87,985            | 87,985            | 91,063            |     |
| 410-123                                 | Salary & Wages - PT               | 120,885           | 116,322           | 127,270           | 149,000           | 151,250           | 163,800           |     |
| 410-124                                 | Salary & Wages - Admin            | 26,647            | 28,895            | 35,380            | 36,000            | 31,500            | 39,000            |     |
| 410-153                                 | Disability Insurance - Long Term  | 4,895             | 5,093             | 5,093             | 5,100             | 5,100             | 5,300             |     |
| 410-154                                 | Disability Insurance - Short Term | 1,965             | 2,598             | 2,718             | 2,750             | 2,750             | 2,900             |     |
| 410-158                                 | Life Insurance                    | 3,227             | 1,650             | 1,650             | 2,000             | 2,000             | 2,000             |     |
| 410-159                                 | Medical & Dental Insurance        | 24,951            | 30,863            | 28,988            | 16,237            | 16,237            | 18,203            | A   |
| 410-160                                 | Uniform Pension (MMO)             | 41,846            | 35,293            | 36,065            | 34,313            | 24,948            | 23,758            |     |
| 410-161                                 | SS/Medicare                       | 26,402            | 26,799            | 28,598            | 29,777            | 29,777            | 31,863            |     |
| 410-176                                 | Holiday Pay - FT Officers         | 7,842             | 8,156             | 9,975             | 10,324            | 10,324            | 10,679            |     |
| 410-177                                 | Holiday Pay - PT Officers         | -                 | -                 | 1,498             | 2,900             | 2,900             | 3,100             |     |
| 410-183                                 | Overtime                          | 2,873             | 2,543             | 2,204             | 2,200             | 1,500             | 2,500             |     |
| 410-210                                 | Office Supplies                   | 881               | 665               | 349               | 500               | 1,000             | 1,000             |     |
| 410-220                                 | Operating Supplies                | 859               | 1,008             | 996               | 1,500             | 2,000             | 2,000             |     |
| 410-229                                 | Food & Beverages                  | 116               | 140               | 189               | 250               | 250               | 250               |     |
| 410-231                                 | Vehicle Fuel                      | 9,579             | 8,232             | 7,725             | 10,500            | 11,000            | 11,000            |     |
| 410-260                                 | Minor Equipment                   | 4,752             | 7,697             | 8,228             | 5,580             | 9,000             | 9,000             |     |
| 410-270                                 | Computer Hardware/Software        | 9,419             | 12,011            | 9,516             | 16,000            | 16,000            | 16,000            |     |
| 410-300                                 | Other Services & Charges          | 368               | 1,705             | 1,647             | 2,000             | 2,000             | 2,000             |     |
| 410-301                                 | Police Property & Liability Ins.  | 19,841            | 24,519            | 24,409            | 22,108            | 22,108            | 23,213            | C   |
| 410-310                                 | Police - Legal                    | -                 | -                 | -                 | -                 | 1,000             | 1,000             |     |
| 410-316                                 | Uniforms                          | 4,965             | 4,082             | 7,209             | 5,000             | 6,000             | 6,000             |     |
| 410-317                                 | Boot Allowance                    | 282               | 342               | 100               | 800               | 800               | 800               |     |
| 410-321                                 | Telephone & Internet              | 7,776             | 7,403             | 8,215             | 7,500             | 7,500             | 7,500             |     |
| 410-351                                 | Workers Compensation Insurance    | 5,970             | 8,844             | 11,179            | 11,084            | 11,084            | 11,638            | B   |
| 410-371                                 | Police Vehicle Maintenance        | 5,260             | 9,690             | 5,825             | 17,500            | 6,000             | 6,000             |     |
| 410-420                                 | Dues, Subscriptions & Memberships | 12,250            | 8,784             | 8,948             | 8,000             | 10,000            | 10,000            |     |
| 410-450                                 | Contracted Services               | -                 | 275               | 582               | 700               | 500               | 700               |     |
| 410-451                                 | Contracted Services Accreditation | 14,651            | 13,328            | 15,797            | 16,000            | 16,000            | 16,000            |     |
| 410-460                                 | Meetings & Training               | 2,212             | 1,989             | 2,104             | 2,000             | 2,500             | 2,500             |     |
| <b>TOTAL 410 PUBLIC SAFETY (POLICE)</b> |                                   | <b>\$ 548,108</b> | <b>\$ 563,819</b> | <b>\$ 595,188</b> | <b>\$ 624,113</b> | <b>\$ 609,518</b> | <b>\$ 643,420</b> |     |
| <b>411 FIRE PROTECTION</b>              |                                   |                   |                   |                   |                   |                   |                   |     |
| 411-300                                 | Fire Property & Liability Ins.    | 8,598             | 10,625            | 10,577            | 9,580             | 9,580             | 10,155            | C   |
| 411-350                                 | Workers Comp Insurance - Fire Co. | 11,439            | 13,750            | 9,587             | 11,189            | 11,189            | 34,268            |     |
| 411-371                                 | Fire Vehicle Maintenance          | 1,106             | 15,431            | 2,990             | 6,420             | -                 | -                 |     |
| 411-500                                 | Fire Relief Association (Act 205) | 14,089            | -                 | 16,874            | 16,507            | 15,000            | 15,000            |     |
| 411-501                                 | Public Safety Contributions       | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 411-502                                 | Act 172                           | 750               | 2,000             | 1,500             | 2,500             | 2,500             | 2,000             |     |
| 411-544                                 | Fire Company Donation             | -                 | 50,000            | -                 | 60,000            | 10,000            | 10,000            |     |
| <b>TOTAL 411 FIRE PROTECTION</b>        |                                   | <b>\$ 35,982</b>  | <b>\$ 91,806</b>  | <b>\$ 41,528</b>  | <b>\$ 106,196</b> | <b>\$ 48,269</b>  | <b>\$ 71,423</b>  |     |
| <b>412 AMBULANCE</b>                    |                                   |                   |                   |                   |                   |                   |                   |     |
| 412-100                                 | Ambulance Contribution            | 1,500             | 5,750             | 5,750             | 6,975             | 6,750             | 6,975             |     |
| <b>TOTAL 412 AMBULANCE CONTRIBUTION</b> |                                   | <b>\$ 1,500</b>   | <b>\$ 5,750</b>   | <b>\$ 5,750</b>   | <b>\$ 6,975</b>   | <b>\$ 6,750</b>   | <b>\$ 6,975</b>   |     |
| <b>413 INSPECTION SERVICES</b>          |                                   |                   |                   |                   |                   |                   |                   |     |
| 413-310                                 | Professional Services             | 15,892            | 53,782            | 41,952            | 40,000            | 28,000            | 33,600            |     |
| 413-311                                 | PA UCC Act 45 Fee                 | 144               | 135               | 189               | 185               | 125               | 125               |     |
| <b>TOTAL 413 INSPECTION SERVICES</b>    |                                   | <b>\$ 16,036</b>  | <b>\$ 53,917</b>  | <b>\$ 42,141</b>  | <b>\$ 40,185</b>  | <b>\$ 28,125</b>  | <b>\$ 33,725</b>  |     |
| <b>414 PLANNING &amp; ZONING</b>        |                                   |                   |                   |                   |                   |                   |                   |     |
| 414-310                                 | Professional Services             | 9,677             | 9,830             | 8,300             | 12,000            | 15,000            | 15,000            |     |
| 414-340                                 | Planning & Zoning Advertising     | 1,195             | 682               | 115               | 2,500             | 2,500             | 2,500             |     |
| <b>TOTAL 414 PLANNING &amp; ZONING</b>  |                                   | <b>\$ 10,872</b>  | <b>\$ 10,512</b>  | <b>\$ 8,415</b>   | <b>\$ 14,500</b>  | <b>\$ 17,500</b>  | <b>\$ 17,500</b>  |     |
| <b>415 EMERGENCY MANAGEMENT</b>         |                                   |                   |                   |                   |                   |                   |                   |     |
| 415-210                                 | Office Supplies                   | 65                | -                 | -                 | -                 | 75                | 75                |     |
| 415-260                                 | Minor Equipment                   | 46                | -                 | -                 | -                 | 100               | 100               |     |
| 415-420                                 | Dues, Meetings & Training         | 22                | -                 | -                 | -                 | 200               | 200               |     |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT                        |             | 2023   | 2024   | 2025   | 2026      | 2026   | 2027   | SCH |
|--------------------------------|-------------|--------|--------|--------|-----------|--------|--------|-----|
| NUMBER                         | DESCRIPTION | ACTUAL | ACTUAL | ACTUAL | Y.E. Est. | BUDGET | BUDGET |     |
| TOTAL 415 EMERGENCY MANAGEMENT |             | \$ 133 | \$ -   | \$ -   | \$ -      | \$ 375 | \$ 375 |     |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND

| ACCOUNT<br>NUMBER                                      | DESCRIPTION                      | 2023<br>ACTUAL      | 2024<br>ACTUAL      | 2025<br>ACTUAL      | 2026<br>Y.E. Est.   | 2026<br>BUDGET      | 2027<br>BUDGET      | SCH |
|--------------------------------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----|
| <b>427 SOLID WASTE COLLECTION &amp; DISPOSAL</b>       |                                  |                     |                     |                     |                     |                     |                     |     |
| 427-365                                                | Solid Waste Collection           | 140,971             | 238,440             | 237,999             | 237,999             | 238,440             | 238,440             |     |
| <b>TOTAL 427 SOLID WASTE COLLECTION &amp; DISPOSAL</b> |                                  | <b>\$ 140,971</b>   | <b>\$ 238,440</b>   | <b>\$ 237,999</b>   | <b>\$ 237,999</b>   | <b>\$ 238,440</b>   | <b>\$ 238,440</b>   |     |
| <b>432 SNOW &amp; ICE REMOVAL</b>                      |                                  |                     |                     |                     |                     |                     |                     |     |
| 432-450                                                | Contracted Services              | 5,430               | 32,423              | 50,045              | 80,000              | 60,000              | 80,000              |     |
| <b>432 SNOW &amp; ICE REMOVAL</b>                      |                                  | <b>\$ 5,430</b>     | <b>\$ 32,423</b>    | <b>\$ 50,045</b>    | <b>\$ 80,000</b>    | <b>\$ 60,000</b>    | <b>\$ 80,000</b>    |     |
| <b>433 TRAFFIC SIGNALS &amp; SIGNS</b>                 |                                  |                     |                     |                     |                     |                     |                     |     |
| 433-220                                                | Operating Supplies               | -                   | 2,625               | 405                 | 3,000               | 3,000               | 3,000               |     |
| 433-450                                                | Contracted Services              | -                   | -                   | -                   | 1,000               | 1,000               | 1,000               |     |
| <b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b>           |                                  | <b>\$ -</b>         | <b>\$ 2,625</b>     | <b>\$ 405</b>       | <b>\$ 4,000</b>     | <b>\$ 4,000</b>     | <b>\$ 4,000</b>     |     |
| <b>434 STREET LIGHTS</b>                               |                                  |                     |                     |                     |                     |                     |                     |     |
| 434-220                                                | Operating Supplies (Hwy Aid)     | -                   | -                   | -                   | -                   | -                   | -                   |     |
| 434-450                                                | Contracted Services (Hwy Aid)    | -                   | -                   | -                   | -                   | -                   | -                   |     |
| <b>TOTAL 434 STREET LIGHTS</b>                         |                                  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |     |
| <b>435 SIDEWALKS, CURBS &amp; CROSSWALKS</b>           |                                  |                     |                     |                     |                     |                     |                     |     |
| 435-220                                                | Operating Supplies               | -                   | -                   | -                   | -                   | -                   | -                   |     |
| 435-450                                                | Contracted Services              | -                   | -                   | -                   | 1,450               | 1,450               | 1,450               |     |
| <b>TOTAL 435 SIDEWALKS, CURBS &amp; CROSSWALKS</b>     |                                  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,450</b>     | <b>\$ 1,450</b>     | <b>\$ 1,450</b>     |     |
| <b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>           |                                  |                     |                     |                     |                     |                     |                     |     |
| 438-220                                                | Operating Supplies               | 492                 | 868                 | 3,636               | 1,500               | 1,500               | 1,500               |     |
| 438-375                                                | Contracted Services              | 13,419              | 12,660              | 24,876              | 23,388              | 16,500              | 16,500              |     |
| 438-610                                                | Capital Construction             | -                   | -                   | -                   | -                   | -                   | -                   |     |
| <b>TOTAL 438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>     |                                  | <b>\$ 13,911</b>    | <b>\$ 13,528</b>    | <b>\$ 28,512</b>    | <b>\$ 24,888</b>    | <b>\$ 18,000</b>    | <b>\$ 18,000</b>    |     |
| <b>454 CULTURE - RECREATION</b>                        |                                  |                     |                     |                     |                     |                     |                     |     |
| 454-220                                                | Operating Supplies               | 460                 | 594                 | 257                 | 1,000               | 1,000               | 1,000               |     |
| 454-360                                                | Utilities                        | 535                 | 516                 | 1,135               | 1,200               | 1,200               | 1,200               |     |
| 454-371                                                | Repair & Maintenance - Land      | 155                 | 1,644               | 1,123               | 3,400               | 3,000               | 3,000               |     |
| 454-374                                                | Repair & Maintenance - Equipment | 238                 | 77                  | 478                 | 500                 | 500                 | 500                 |     |
| 454-450                                                | Contracted Services              | 10,099              | 5,271               | 9,397               | 12,500              | 12,500              | 14,000              |     |
| 454-458                                                | Senior Center Contribution       | 500                 | 500                 | 500                 | 500                 | 500                 | 500                 |     |
| <b>TOTAL 454 CULTURE - RECREATION</b>                  |                                  | <b>\$ 11,987</b>    | <b>\$ 8,602</b>     | <b>\$ 12,889</b>    | <b>\$ 19,100</b>    | <b>\$ 18,700</b>    | <b>\$ 20,200</b>    |     |
| <b>486 INSURANCE PREMIUMS</b>                          |                                  |                     |                     |                     |                     |                     |                     |     |
| 486-353                                                | Property and Liability Insurance | 7,716               | 9,534               | 9,492               | 8,597               | 8,597               | 9,026               | C   |
| <b>TOTAL 486 INSURANCE PREMIUMS</b>                    |                                  | <b>\$ 7,716</b>     | <b>\$ 9,534</b>     | <b>\$ 9,492</b>     | <b>\$ 8,597</b>     | <b>\$ 8,597</b>     | <b>\$ 9,026</b>     |     |
| <b>492 INTERFUND TRANSFERS</b>                         |                                  |                     |                     |                     |                     |                     |                     |     |
| 492-020                                                | To Capital Improvement Fund      | 109,653             | 92,000              | 229,578             | 38,173              | 38,173              | 57,685              |     |
| 492-020                                                | To Capital Fund - Park Improv.   | -                   | -                   | -                   | -                   | -                   | -                   |     |
| 492-040                                                | To Street Improvement Fund       | 70,298              | 80,064              | 154,628             | 140,458             | 140,458             | 81,178              |     |
| 492-050                                                | To Sewer Fund Capital            | -                   | 44,541              | -                   | -                   | -                   | -                   |     |
| <b>TOTAL 492 INTERFUND TRANSFERS</b>                   |                                  | <b>\$ 179,951</b>   | <b>\$ 216,605</b>   | <b>\$ 384,206</b>   | <b>\$ 178,631</b>   | <b>\$ 178,631</b>   | <b>\$ 138,863</b>   |     |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                 |                                  | <b>\$ 1,332,821</b> | <b>\$ 1,599,761</b> | <b>\$ 1,752,804</b> | <b>\$ 1,722,039</b> | <b>\$ 1,634,468</b> | <b>\$ 1,678,576</b> |     |
| <b>NET INCOME</b>                                      |                                  | <b>265,785</b>      | <b>308,563</b>      | <b>88,637</b>       | <b>77,583</b>       | <b>0</b>            | <b>0</b>            |     |
| <b>GF Cash Balance 1/1</b>                             |                                  |                     |                     |                     | <b>1,633,823</b>    |                     | <b>1,711,407</b>    |     |
| <b>GF Cash Balance 12/31</b>                           |                                  |                     |                     |                     | <b>1,711,407</b>    |                     | <b>1,711,407</b>    |     |

DUBLIN BOROUGH  
2027 BUDGET  
SEWER FUND

| ACCOUNT                                          |                                  | 2023              | 2024                | 2025                | 2026              | 2026              | 2027              | SCH |
|--------------------------------------------------|----------------------------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-----|
| NUMBER                                           | DESCRIPTION                      | ACTUAL            | ACTUAL              | ACTUAL              | Y.E. Est.         | BUDGET            | BUDGET            |     |
| <b>REVENUES</b>                                  |                                  |                   |                     |                     |                   |                   |                   |     |
| <b>341 INTEREST EARNINGS</b>                     |                                  |                   |                     |                     |                   |                   |                   |     |
| 341-100                                          | Interest - Checking              | 20,199            | 26,366              | 24,467              | 20,000            | 10,000            | 20,000            |     |
| <b>TOTAL 341 INTEREST EARNINGS</b>               |                                  | <b>\$ 20,199</b>  | <b>\$ 26,366</b>    | <b>\$ 24,467</b>    | <b>\$ 20,000</b>  | <b>\$ 10,000</b>  | <b>\$ 20,000</b>  |     |
| <b>364 GENERAL OPERATING REVENUE</b>             |                                  |                   |                     |                     |                   |                   |                   |     |
| 364-110                                          | Tapping & Connection Fees        | -                 | 198,359             | 87,647              | 13,839            | -                 | -                 |     |
| 364-120                                          | Sewer Use Charges                | 719,397           | 896,694             | 905,772             | 910,000           | 885,000           | 892,041           |     |
| 364-125                                          | Sewer Use Charges - Late Fees    | 6,730             | 8,806               | 9,233               | 9,257             | 5,000             | 5,000             |     |
| 364-320                                          | Sewer Lateral Inspection Fees    | 900               | 1,209               | 1,621               | 1,050             | 1,000             | 1,000             |     |
| 364-325                                          | Certification Fees               | -                 | -                   | -                   | -                 | -                 | -                 |     |
| 364-900                                          | Other Operating Revenue          | -                 | -                   | -                   | -                 | -                 | -                 |     |
| <b>TOTAL 364 GENERAL OPERATING REVENUE</b>       |                                  | <b>\$ 727,027</b> | <b>\$ 1,105,068</b> | <b>\$ 1,004,273</b> | <b>\$ 934,146</b> | <b>\$ 891,000</b> | <b>\$ 898,041</b> |     |
| <b>389 REIMBURSEMENTS</b>                        |                                  |                   |                     |                     |                   |                   |                   |     |
| 389-250                                          | Medical Insurance Premium        | 235               | 232                 | 223                 | 240               | 240               | 259               |     |
| <b>TOTAL 389 MEDICAL INSURANCE PREMIUM</b>       |                                  | <b>\$ 235</b>     | <b>\$ 232</b>       | <b>\$ 223</b>       | <b>\$ 240</b>     | <b>\$ 240</b>     | <b>\$ 259</b>     |     |
| <b>391 PROCEEDS OF GENERAL FIXED ASSET</b>       |                                  |                   |                     |                     |                   |                   |                   |     |
| 391-100                                          | Sale of Asset                    | -                 | -                   | -                   | -                 | -                 | -                 |     |
| 391-120                                          | Insurance Claim Reimbursement    | 118               | -                   | -                   | -                 | -                 | -                 |     |
| <b>TOTAL 391 PROCEEDS OF GENERAL FIXED ASSET</b> |                                  | <b>\$ 118</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>392 INTERFUND TRANSFERS</b>                   |                                  |                   |                     |                     |                   |                   |                   |     |
| 392-010                                          | From General Fund                | -                 | -                   | -                   | -                 | -                 | -                 |     |
| 392-000                                          | Interfund Operating Transfer     | -                 | -                   | -                   | -                 | -                 | -                 |     |
| 392-080                                          | Transfer from Sewer Fund Reserve | -                 | -                   | -                   | -                 | -                 | -                 |     |
| <b>TOTAL 392 INTERFUND TRANSFERS</b>             |                                  | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>395 MISCELLANEOUS</b>                         |                                  |                   |                     |                     |                   |                   |                   |     |
| 395-000                                          | Prior Year Expenses              | -                 | 550                 | 187                 | -                 | -                 | -                 |     |
| <b>TOTAL 395 MISCELLANEOUS</b>                   |                                  | <b>\$ -</b>       | <b>\$ 550</b>       | <b>\$ 187</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>TOTAL SEWER FUND REVENUE</b>                  |                                  | <b>\$ 747,579</b> | <b>\$ 1,132,216</b> | <b>\$ 1,029,149</b> | <b>\$ 954,386</b> | <b>\$ 901,240</b> | <b>\$ 918,300</b> |     |

**DUBLIN BOROUGH  
2027 BUDGET  
SEWER FUND**

| ACCOUNT                                          |                                      | 2023              | 2024              | 2025              | 2026              | 2026              | 2027              | SCH |
|--------------------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| NUMBER                                           | DESCRIPTION                          | ACTUAL            | ACTUAL            | ACTUAL            | Y.E. Est.         | BUDGET            | BUDGET            |     |
| <b>EXPENDITURES</b>                              |                                      |                   |                   |                   |                   |                   |                   |     |
| <b>401 ADMINISTRATION</b>                        |                                      |                   |                   |                   |                   |                   |                   |     |
| 401-110                                          | Salaries & Wages                     | 61,692            | 63,854            | 66,080            | 67,101            | 67,101            | 69,451            |     |
| 401-183                                          | Overtime                             | 17,853            | 16,016            | 16,879            | 18,872            | 18,872            | 19,533            |     |
| 401-210                                          | Office Supplies                      | 772               | 703               | 760               | 600               | 600               | 1,000             |     |
| 401-229                                          | Food & Beverages                     | 114               | 275               | 376               | 350               | 300               | 500               |     |
| 401-260                                          | Minor Equipment                      | 837               | 763               | 1,814             | 2,500             | 2,500             | 2,500             |     |
| 401-270                                          | Computer Hardware/Software           | 2,445             | 3,885             | 2,361             | 3,600             | 2,500             | 3,800             |     |
| 401-300                                          | Other Services & Charges             | -                 | -                 | -                 | -                 | 100               | -                 |     |
| 401-310                                          | Legal Services                       | 4,600             | 1,658             | 4,365             | 3,000             | 8,000             | 8,000             |     |
| 401-311                                          | Auditing Services                    | 4,096             | 4,264             | 5,867             | 5,867             | 5,000             | 6,000             |     |
| 401-316                                          | Uniforms                             | 386               | 517               | 530               | 500               | 500               | 600               |     |
| 401-321                                          | Telephone Monthly Charges            | 4,371             | 4,188             | 4,722             | 5,500             | 5,000             | 5,500             |     |
| 401-325                                          | Postage                              | 699               | 1,047             | 656               | 1,096             | 900               | 900               |     |
| 401-340                                          | Advertising/Printing                 | 655               | 915               | 482               | 1,139             | 1,500             | 1,000             |     |
| 401-420                                          | Dues, Meetings & Training            | 2,760             | 3,072             | 3,036             | 3,000             | 3,000             | 3,100             |     |
| 401-450                                          | Contracted Services                  | 486               | 446               | 555               | 5,000             | 5,000             | 3,500             |     |
| <b>TOTAL 401 ADMINISTRATION</b>                  |                                      | <b>\$ 101,768</b> | <b>\$ 101,603</b> | <b>\$ 108,482</b> | <b>\$ 118,124</b> | <b>\$ 120,873</b> | <b>\$ 125,384</b> |     |
| <b>408 ENGINEERING SERVICES</b>                  |                                      |                   |                   |                   |                   |                   |                   |     |
| 408-313                                          | General Engineering                  | 15,985            | 36,367            | 55,374            | 42,000            | 30,000            | 40,000            |     |
| 408-316                                          | Special Engineering                  | 18,673            | 23,409            | 22,975            | 25,000            | 31,000            | 31,000            |     |
| <b>TOTAL 408 ENGINEERING SERVICES</b>            |                                      | <b>\$ 34,658</b>  | <b>\$ 59,776</b>  | <b>\$ 78,349</b>  | <b>\$ 67,000</b>  | <b>\$ 61,000</b>  | <b>\$ 71,000</b>  |     |
| <b>409 BUILDINGS &amp; GROUNDS</b>               |                                      |                   |                   |                   |                   |                   |                   |     |
| 409-370                                          | Repairs & Maintenance                | 15,150            | 12,216            | 14,806            | 20,000            | 20,000            | 20,000            |     |
| <b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>         |                                      | <b>\$ 15,150</b>  | <b>\$ 12,216</b>  | <b>\$ 14,806</b>  | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  | <b>\$ 20,000</b>  |     |
| <b>429 WASTEWATER COLLECTION &amp; TREATMENT</b> |                                      |                   |                   |                   |                   |                   |                   |     |
| 429-220                                          | Operating Supplies                   | 42,928            | 32,168            | 48,005            | 45,000            | 45,000            | 50,000            |     |
| 429-230                                          | Vehicle Fuel                         | 8,145             | 7,239             | 7,445             | 9,500             | 9,500             | 9,500             |     |
| 429-260                                          | Minor Equipment                      | 1,241             | 539               | 1,047             | 3,500             | 3,500             | 3,500             |     |
| 429-360                                          | Utilities                            | 62,132            | 49,381            | 74,543            | 76,000            | 80,000            | 83,369            |     |
| 429-371                                          | Vehicle Maintenance                  | 4,380             | 3,496             | 7,259             | 2,415             | 3,000             | 3,500             |     |
| 429-372                                          | R&M - Collection Services            | 10,346            | 9,513             | 24,211            | 35,000            | 20,000            | 25,000            |     |
| 429-373                                          | R&M - Operating Equipment            | 42,480            | 12,009            | 35,305            | 36,000            | 40,000            | 40,000            |     |
| 429-450                                          | Contracted Services                  | 5,201             | 2,355             | 5,553             | 32,000            | 7,500             | 7,500             |     |
| 429-452                                          | Sludge Removal                       | 44,229            | 48,658            | 46,441            | 75,000            | 45,000            | 75,000            |     |
| 429-455                                          | Lab Services                         | 9,561             | 14,189            | 12,623            | 18,000            | 14,200            | 14,200            |     |
| <b>TOTAL 429 COLLECTION &amp; TREATMENT</b>      |                                      | <b>\$ 230,644</b> | <b>\$ 179,545</b> | <b>\$ 262,432</b> | <b>\$ 332,415</b> | <b>\$ 267,700</b> | <b>\$ 311,569</b> |     |
| <b>471 DEBT PRINCIPAL &amp; INTEREST</b>         |                                      |                   |                   |                   |                   |                   |                   |     |
| 471-740                                          | General Obligation Bonds - Principal | 25,237            | 26,117            | 27,029            | 27,973            | 27,973            | -                 |     |
| 471-741                                          | General Obligation Bonds - Interest  | 3,258             | 2,378             | 1,466             | 523               | 523               | -                 |     |
| 475-000                                          | Bond Issuance Cost                   | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 471 DEBT PRINCIPAL &amp; INTEREST</b>   |                                      | <b>\$ 28,495</b>  | <b>\$ 28,495</b>  | <b>\$ 28,495</b>  | <b>\$ 28,496</b>  | <b>\$ 28,496</b>  | <b>\$ -</b>       |     |
| <b>486 INSURANCE PREMIUMS</b>                    |                                      |                   |                   |                   |                   |                   |                   |     |
| 486-351                                          | Workers Compensation Insurance       | 1,487             | 1,844             | 2,795             | 2,771             | 2,771             | 2,910             | B   |
| 486-353                                          | Liability & Property Insurance       | 10,912            | 13,485            | 13,425            | 12,159            | 12,159            | 12,767            | C   |
| <b>TOTAL 486 INSURANCE PREMIUMS</b>              |                                      | <b>\$ 12,399</b>  | <b>\$ 15,329</b>  | <b>\$ 16,220</b>  | <b>\$ 14,930</b>  | <b>\$ 14,930</b>  | <b>\$ 15,677</b>  |     |
| <b>487 EMPLOYEE BENEFITS</b>                     |                                      |                   |                   |                   |                   |                   |                   |     |
| 487-153                                          | Long Term Disability                 | 1,602             | 1,630             | 1,663             | 1,700             | 1,700             | 1,700             |     |
| 487-154                                          | Short Term Disability                | 896               | 1,148             | 1,266             | 1,300             | 1,300             | 1,300             |     |
| 487-158                                          | Life Insurance                       | 1,056             | 534               | 825               | 850               | 850               | 850               |     |
| 487-159                                          | Medical & Dental Insurance           | 11,631            | 14,511            | 12,588            | 13,313            | 13,313            | 15,009            | A   |
| 487-160                                          | Non-Uniform Pension                  | 3,620             | 1,808             | 40                | 3,869             | 3,869             | 4,004             |     |
| 487-161                                          | SS/Medicare                          | 6,067             | 6,092             | 6,329             | 6,577             | 6,577             | 6,807             |     |
| <b>TOTAL 487 EMPLOYEE BENEFITS</b>               |                                      | <b>\$ 24,872</b>  | <b>\$ 25,724</b>  | <b>\$ 22,712</b>  | <b>\$ 27,609</b>  | <b>\$ 27,609</b>  | <b>\$ 29,671</b>  |     |

DUBLIN BOROUGH  
2027 BUDGET  
SEWER FUND

| ACCOUNT                       |                              | 2023       | 2024       | 2025       | 2026       | 2026       | 2027       | SCH |
|-------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|-----|
| NUMBER                        | DESCRIPTION                  | ACTUAL     | ACTUAL     | ACTUAL     | Y.E. Est.  | BUDGET     | BUDGET     |     |
| INTERFUND TRANSFERS           |                              |            |            |            |            |            |            |     |
| 492-010                       | To General Fund              | 70,000     | 70,000     | 70,000     | 70,000     | 70,000     | 65,000     |     |
| 492-040                       | To Sewer Capital Fund        | 253,773    | 478,359    | 367,647    | 293,839    | 280,000    | 280,000    |     |
| 492-000                       | Interfund Operating Transfer | -          | -          | -          | -          | -          | -          |     |
| TOTAL 492 INTERFUND TRANSFERS |                              | \$ 323,773 | \$ 548,359 | \$ 437,647 | \$ 363,839 | \$ 350,000 | \$ 345,000 |     |
| TOTAL SEWER FUND EXPENDITURES |                              | \$ 771,759 | \$ 971,047 | \$ 969,143 | \$ 972,413 | \$ 890,608 | \$ 918,301 |     |
| NET INCOME                    |                              | (24,180)   | 161,169    | 60,007     | (18,027)   | 10,632     | (0)        |     |
|                               | SF Cash Balance 1/1          |            |            |            | 670,604    |            | 652,578    |     |
|                               | SF Cash Balance 12/31        |            |            |            | 652,578    |            | 652,577    |     |

DUBLIN BOROUGH  
2027 BUDGET  
WATER FUND

| ACCOUNT                                    |                                  | 2023              | 2024              | 2025              | 2026              | 2026              | 2027              | SCH |
|--------------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| NUMBER                                     | DESCRIPTION                      | ACTUAL            | ACTUAL            | ACTUAL            | Y.E. Est.         | BUDGET            | BUDGET            |     |
| <b>REVENUES</b>                            |                                  |                   |                   |                   |                   |                   |                   |     |
| <b>341 INTEREST EARNINGS</b>               |                                  |                   |                   |                   |                   |                   |                   |     |
| 341-100                                    | Interest - Checking              | 12,243            | 12,385            | 6,766             | 3,000             | 6,500             | 5,000             |     |
| 341-100                                    | Interest - Savings               | -                 | 472               | 891               | 1,886             | 500               | 1,000             |     |
| 341-300                                    | Interest - CD                    | -                 | 11,296            | 12,585            | 10,397            | 10,397            | 9,921             |     |
| <b>TOTAL 341 INTEREST</b>                  |                                  | <b>\$ 12,243</b>  | <b>\$ 24,152</b>  | <b>\$ 20,242</b>  | <b>\$ 15,283</b>  | <b>\$ 17,397</b>  | <b>\$ 15,921</b>  |     |
| <b>GENERAL GOVERNMENT</b>                  |                                  |                   |                   |                   |                   |                   |                   |     |
| 361-320                                    | Engineering Reimbursements       | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 361 GENERAL GOVERNMENT</b>        |                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>378 GENERAL OPERATING REVENUE</b>       |                                  |                   |                   |                   |                   |                   |                   |     |
| 378-100                                    | Water Sales                      | 174,537           | 172,902           | 175,616           | 203,000           | 204,454           | 204,233           |     |
| 378-101                                    | Water - Base Rate                | 88,042            | 89,568            | 90,494            | 186,000           | 182,590           | 182,590           |     |
| 378-120                                    | Water Sales - Bulk Rate          | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 378-130                                    | Water Sales - Hilltown           | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 378-140                                    | Water Sales - Late Fees          | 2,316             | 2,380             | 2,098             | 4,200             | 1,500             | 1,500             |     |
| 378-150                                    | Water Sales - Usage Exceedance   | 24                | -                 | -                 | -                 | -                 | -                 |     |
| 378-200                                    | Tapping & Conn.Fees/Meter Sales  | 1,868             | 82,192            | 35,492            | 5,604             | -                 | -                 |     |
| 378-325                                    | Certification Fees               | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 378-800                                    | Meter Sales                      | 1,502             | 17,809            | 8,307             | 1,730             | -                 | -                 |     |
| <b>TOTAL 378 GENERAL OPERATING REVENUE</b> |                                  | <b>\$ 268,289</b> | <b>\$ 364,850</b> | <b>\$ 312,007</b> | <b>\$ 400,534</b> | <b>\$ 388,544</b> | <b>\$ 388,323</b> |     |
| <b>REIMBURSEMENTS</b>                      |                                  |                   |                   |                   |                   |                   |                   |     |
| 389-250                                    | Medical Insurance Premium        | 235               | 232               | 2,617             | 240               | 240               | 252               |     |
| <b>TOTAL 389 REIMBURSEMENTS</b>            |                                  | <b>\$ 235</b>     | <b>\$ 232</b>     | <b>\$ 2,617</b>   | <b>\$ 240</b>     | <b>\$ 240</b>     | <b>\$ 252</b>     |     |
| <b>391 SALE OF FIXED ASSETS</b>            |                                  |                   |                   |                   |                   |                   |                   |     |
| 391-100                                    | Sale of Surplus Property         | -                 | -                 | -                 | 17,600            | -                 | -                 |     |
| <b>TOTAL 391 SALE OF FIXED ASSETS</b>      |                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 17,600</b>  | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>392 INTERFUND TRANSFERS</b>             |                                  |                   |                   |                   |                   |                   |                   |     |
| 392-010                                    | From General Fund                | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 392-060                                    | Transfer from Water Capital Fund | 346,900           | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 392 INTERFUND TRANSFERS</b>       |                                  | <b>\$ 346,900</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>395 MISCELLANEOUS</b>                   |                                  |                   |                   |                   |                   |                   |                   |     |
| 395-000                                    | Miscellaneous Revenue            | -                 | -                 | -                 | 1,850             | -                 | -                 |     |
| <b>TOTAL 395 REIMBURSEMENTS</b>            |                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,850</b>   | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>TOTAL WATER FUND REVENUE</b>            |                                  | <b>\$ 627,667</b> | <b>\$ 389,235</b> | <b>\$ 334,866</b> | <b>\$ 435,506</b> | <b>\$ 406,181</b> | <b>\$ 404,496</b> |     |

**DUBLIN BOROUGH  
2027 BUDGET  
WATER FUND**

| ACCOUNT                                       |                                  | 2023             | 2024             | 2025             | 2026             | 2026             | 2027             | SCH |
|-----------------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----|
| NUMBER                                        | DESCRIPTION                      | ACTUAL           | ACTUAL           | ACTUAL           | Y.E. Est.        | BUDGET           | BUDGET           |     |
| <b>EXPENDITURES</b>                           |                                  |                  |                  |                  |                  |                  |                  |     |
| <b>401 ADMINISTRATION</b>                     |                                  |                  |                  |                  |                  |                  |                  |     |
| 401-110                                       | Salaries & Wages                 | 38,982           | 48,421           | 50,117           | 50,898           | 50,898           | 52,687           |     |
| 401-183                                       | Overtime                         | 5,694            | 8,685            | 8,865            | 8,590            | 8,590            | 8,892            |     |
| 401-210                                       | Office Supplies                  | 618              | -                | 458              | 500              | 500              | 500              |     |
| 401-260                                       | Minor Equipment                  | 34               | 43               | 949              | 1,100            | 500              | 1,000            |     |
| 401-270                                       | Computer Hardware/Software       | 2,320            | 4,493            | 2,361            | 3,600            | 3,500            | 3,600            |     |
| 401-300                                       | Other Services & Charges         | -                | 356              | 359              | 500              | 500              | 500              |     |
| 401-310                                       | Legal Services                   | 1,496            | 352              | 500              | 500              | 1,500            | 1,500            |     |
| 401-311                                       | Auditing Services                | 4,097            | 4,264            | 5,867            | 5,478            | 5,000            | 5,600            |     |
| 401-316                                       | Uniforms                         | 356              | 284              | 481              | 500              | 500              | 550              |     |
| 401-321                                       | Telephone Monthly Charges        | 3,745            | 3,550            | 3,741            | 3,500            | 3,500            | 3,500            |     |
| 401-325                                       | Postage                          | 699              | 1,184            | 606              | 1,023            | 900              | 900              |     |
| 401-340                                       | Advertising/Printing             | 655              | 564              | 532              | 800              | 1,500            | 1,000            |     |
| 401-420                                       | Dues, Meetings & Training        | 5,957            | 5,760            | 5,455            | 6,000            | 6,000            | 6,000            |     |
| 401-450                                       | Contracted Services              | 3,487            | 3,848            | 3,985            | 6,150            | 6,150            | 4,500            |     |
| <b>TOTAL 401 ADMINISTRATION</b>               |                                  | <b>\$ 68,139</b> | <b>\$ 81,802</b> | <b>\$ 84,274</b> | <b>\$ 89,139</b> | <b>\$ 89,538</b> | <b>\$ 90,729</b> |     |
| <b>408 ENGINEERING SERVICES</b>               |                                  |                  |                  |                  |                  |                  |                  |     |
| 408-313                                       | General Engineering              | 6,735            | 14,151           | 36,945           | 35,000           | 35,000           | 35,000           |     |
| 408-316                                       | Special Engineering              | 15,568           | 14,758           | 14,978           | 18,000           | 18,000           | 16,893           |     |
| <b>TOTAL 408 ENGINEERING SERVICES</b>         |                                  | <b>\$ 22,303</b> | <b>\$ 28,909</b> | <b>\$ 51,923</b> | <b>\$ 53,000</b> | <b>\$ 53,000</b> | <b>\$ 51,893</b> |     |
| <b>409 BUILDINGS &amp; GROUNDS</b>            |                                  |                  |                  |                  |                  |                  |                  |     |
| 409-370                                       | Repairs & Maintenance            | 3,773            | 4,175            | 805              | 4,000            | 3,000            | 5,500            |     |
| <b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>      |                                  | <b>\$ 3,773</b>  | <b>\$ 4,175</b>  | <b>\$ 805</b>    | <b>\$ 4,000</b>  | <b>\$ 3,000</b>  | <b>\$ 5,500</b>  |     |
| <b>429 WATER SUPPLY &amp; TREATMENT</b>       |                                  |                  |                  |                  |                  |                  |                  |     |
| 449-220                                       | Operating Supplies               | 10,503           | 5,269            | 7,211            | 8,500            | 10,000           | 8,000            |     |
| 449-240                                       | Water Meters                     | 17,807           | 19,547           | 1,376            | 9,313            | 2,000            | 2,000            |     |
| 449-260                                       | Minor Equipment                  | 626              | 1,711            | 1,660            | 1,500            | 1,500            | 2,000            |     |
| 449-360                                       | Utilities                        | 22,981           | 19,496           | 30,449           | 37,849           | 32,500           | 40,000           |     |
| 449-370                                       | R&M - Distribution System/Meters | 20,759           | 1,533            | 11,574           | 12,000           | 12,000           | 12,000           |     |
| 449-371                                       | Vehicle Maintenance              | 2,641            | 1,280            | 4,354            | 3,500            | 3,500            | 3,500            |     |
| 449-374                                       | R&M - Pump Equipment             | 2,612            | 13,082           | 11,004           | 7,500            | 7,500            | 7,500            |     |
| 449-450                                       | Contracted Services              | 5,625            | 2,006            | 18,900           | 7,500            | 7,500            | 7,500            |     |
| 449-455                                       | Lab Services                     | 8,983            | 11,765           | 5,993            | 12,000           | 12,000           | 12,000           |     |
| <b>TOTAL 429 WATER SUPPLY &amp; TREATMENT</b> |                                  | <b>\$ 92,537</b> | <b>\$ 75,687</b> | <b>\$ 92,522</b> | <b>\$ 99,662</b> | <b>\$ 88,500</b> | <b>\$ 94,500</b> |     |
| <b>486 INSURANCE PREMIUMS</b>                 |                                  |                  |                  |                  |                  |                  |                  |     |
| 486-351                                       | Workers Compensation Insurance   | 1,487            | 1,844            | 2,795            | 2,771            | 2,771            | 2,910            | B   |
| 486-353                                       | Liability & Property Insurance   | 8,046            | 9,944            | 9,899            | 8,966            | 8,966            | 9,414            | C   |
| <b>TOTAL 486 INSURANCE PREMIUMS</b>           |                                  | <b>\$ 9,533</b>  | <b>\$ 11,788</b> | <b>\$ 12,694</b> | <b>\$ 11,737</b> | <b>\$ 11,737</b> | <b>\$ 12,324</b> |     |
| <b>487 EMPLOYEE BENEFITS</b>                  |                                  |                  |                  |                  |                  |                  |                  |     |
| 487-153                                       | Long Term Disability             | 1,032            | 1,263            | 1,261            | 1,300            | 1,300            | 1,300            |     |
| 487-154                                       | Short Term Disability            | 405              | 571              | 528              | 575              | 575              | 575              |     |
| 487-158                                       | Life Insurance                   | 762              | 395              | 584              | 584              | 584              | 584              |     |
| 487-159                                       | Medical & Dental Insurance       | 11,631           | 14,511           | 14,911           | 13,313           | 13,313           | 15,009           | A   |
| 487-160                                       | Non-Uniform Pension              | 1,861            | 1,308            | 40               | 2,677            | 2,677            | 2,771            |     |
| 487-161                                       | SS/Medicare                      | 3,949            | 4,351            | 4,312            | 4,551            | 4,551            | 4,711            |     |
| <b>TOTAL 487 EMPLOYEE BENEFITS</b>            |                                  | <b>\$ 19,640</b> | <b>\$ 22,399</b> | <b>\$ 21,636</b> | <b>\$ 23,000</b> | <b>\$ 23,000</b> | <b>\$ 24,950</b> |     |

DUBLIN BOROUGH  
2027 BUDGET  
WATER FUND

| ACCOUNT                       |                       | 2023       | 2024       | 2025       | 2026                                      | 2026       | 2027       | SCH |
|-------------------------------|-----------------------|------------|------------|------------|-------------------------------------------|------------|------------|-----|
| NUMBER                        | DESCRIPTION           | ACTUAL     | ACTUAL     | ACTUAL     | Y.E. Est.                                 | BUDGET     | BUDGET     |     |
| 492 INTERFUND TRANSFERS       |                       |            |            |            |                                           |            |            |     |
| 492-010                       | To General Fund       | 60,000     | 60,000     | 60,000     | 60,000                                    | 60,000     | 55,000     |     |
| 492-060                       | To Water Capital Fund | 65,701     | 149,925    | 105,092    | 75,204                                    | 69,600     | 69,600     |     |
| TOTAL 492 INTERFUND TRANSFERS |                       | \$ 125,701 | \$ 209,925 | \$ 165,092 | \$ 135,204                                | \$ 129,600 | \$ 124,600 |     |
| TOTAL WATER FUND EXPENDITURES |                       | \$ 341,626 | \$ 434,685 | \$ 428,946 | \$ 415,742                                | \$ 398,375 | \$ 404,495 |     |
|                               |                       |            |            |            |                                           |            |            |     |
|                               |                       |            |            |            |                                           |            |            |     |
| NET INCOME                    |                       | 286,041    | (45,450)   | (94,080)   | 19,764                                    | 7,806      | 0          |     |
|                               |                       |            |            |            |                                           |            |            |     |
|                               | WF Cash Balance 1/1   |            |            |            | 376,406                                   |            | 396,170    |     |
|                               | WF Cash Balance 12/31 |            |            |            | 396,170                                   |            | 396,170    |     |
|                               |                       |            |            |            |                                           |            |            |     |
|                               |                       |            |            |            | * \$263,266 Reserve CD + Savings          |            |            |     |
|                               |                       |            |            |            | Operational Fund Balance 1/1/26 \$113,173 |            |            |     |

DUBLIN BOROUGH  
2027 BUDGET  
HIGHWAY AID

| ACCOUNT                                         |                       | 2023             | 2024             | 2025             | 2026             | 2026             | 2027             |
|-------------------------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| NUMBER                                          | DESCRIPTION           | ACTUAL           | ACTUAL           | ACTUAL           | Y.E. Est.        | BUDGET           | BUDGET           |
| <b>REVENUES</b>                                 |                       |                  |                  |                  |                  |                  |                  |
| <b>341 INTEREST EARNINGS</b>                    |                       |                  |                  |                  |                  |                  |                  |
| 341-100                                         | Interest - Checking   | 2,463            | 3,790            | 3,897            | 3,000            | 2,500            | 2,200            |
| <b>TOTAL 341 INTEREST</b>                       |                       | <b>\$ 2,463</b>  | <b>\$ 3,790</b>  | <b>\$ 3,897</b>  | <b>\$ 3,000</b>  | <b>\$ 2,500</b>  | <b>\$ 2,200</b>  |
| <b>350 STATE SHARED REVENUE</b>                 |                       |                  |                  |                  |                  |                  |                  |
| 350-100                                         | Liquid Fuels Tax      | 52,110           | 51,769           | 51,847           | 52,231           | 49,937           | 52,319           |
| <b>TOTAL 350 STATE SHARED REVENUE</b>           |                       | <b>\$ 52,110</b> | <b>\$ 51,769</b> | <b>\$ 51,847</b> | <b>\$ 52,231</b> | <b>\$ 49,937</b> | <b>\$ 52,319</b> |
| <b>380 MISCELLANEOUS REVENUE</b>                |                       |                  |                  |                  |                  |                  |                  |
| 380-000                                         | Miscellaneous Revenue | -                | -                | -                | -                | -                | -                |
| <b>TOTAL 380 MISCELLANEOUS</b>                  |                       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>TOTAL HIGHWAY AID REVENUE</b>                |                       | <b>\$ 54,573</b> | <b>\$ 55,559</b> | <b>\$ 55,745</b> | <b>\$ 55,231</b> | <b>\$ 52,437</b> | <b>\$ 54,519</b> |
| <b>EXPENDITURES</b>                             |                       |                  |                  |                  |                  |                  |                  |
| <b>405 ADMINISTRATION</b>                       |                       |                  |                  |                  |                  |                  |                  |
| 405-200                                         | Check Order Fees      | -                | 82               | -                | -                | -                | -                |
| <b>TOTAL 405 ADMINISTRATION</b>                 |                       | <b>\$ -</b>      | <b>\$ 82</b>     | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>433 TRAFFIC SIGNALS &amp; SIGNS</b>          |                       |                  |                  |                  |                  |                  |                  |
| 433-360                                         | Utilities             | 257              | 252              | 360              | 748              | 748              | 1,000            |
| 433-375                                         | Contracted Services   | 1,172            | 500              | 3,519            | 5,044            | 5,001            | 5,500            |
| <b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b>    |                       | <b>\$ 1,429</b>  | <b>\$ 752</b>    | <b>\$ 3,878</b>  | <b>\$ 5,792</b>  | <b>\$ 5,749</b>  | <b>\$ 6,500</b>  |
| <b>434 STREET LIGHTING</b>                      |                       |                  |                  |                  |                  |                  |                  |
| 434-360                                         | Utilities             | 13,282           | 7,402            | 15,862           | 11,000           | 15,251           | 16,519           |
| 434-450                                         | Contracted Services   | 8,421            | 4,618            | 2,627            | 6,000            | 5,437            | 5,500            |
| <b>TOTAL 434 STREET LIGHTING</b>                |                       | <b>\$ 21,704</b> | <b>\$ 12,020</b> | <b>\$ 18,489</b> | <b>\$ 17,000</b> | <b>\$ 20,688</b> | <b>\$ 22,019</b> |
| <b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>    |                       |                  |                  |                  |                  |                  |                  |
| 438-370                                         | Repairs & Maintenance | -                | -                | -                | -                | -                | -                |
| 438-450                                         | Contracted Services   | -                | -                | -                | -                | -                | -                |
| <b>TOTAL 438 HIGHWAY MAINTENANCE &amp; REPA</b> |                       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>INTERFUND TRANSFERS</b>                      |                       |                  |                  |                  |                  |                  |                  |
| 492-100                                         | To General Fund       | 4,930            | 9,848            | 26,000           | 46,000           | 26,000           | 26,000           |
| <b>TOTAL 492 INTERFUND TRANSFERS</b>            |                       | <b>\$ 4,930</b>  | <b>\$ 9,848</b>  | <b>\$ 26,000</b> | <b>\$ 46,000</b> | <b>\$ 26,000</b> | <b>\$ 26,000</b> |
| <b>TOTAL HIGHWAY AID EXPENDITURES</b>           |                       | <b>\$ 28,063</b> | <b>\$ 22,701</b> | <b>\$ 48,367</b> | <b>\$ 68,792</b> | <b>\$ 52,437</b> | <b>\$ 54,519</b> |
| <b>NET INCOME</b>                               |                       |                  |                  |                  |                  |                  |                  |
|                                                 |                       | <b>26,511</b>    | <b>32,858</b>    | <b>7,377</b>     | <b>(13,562)</b>  | <b>0</b>         | <b>0</b>         |
| <b>HAF Cash Balance 1/1</b>                     |                       |                  |                  |                  |                  |                  |                  |
|                                                 |                       |                  |                  |                  | <b>82,649</b>    |                  | <b>69,088</b>    |
| <b>HAF Cash Balance 12/31</b>                   |                       |                  |                  |                  |                  |                  |                  |
|                                                 |                       |                  |                  |                  | <b>69,088</b>    |                  | <b>69,088</b>    |

**DUBLIN BOROUGH  
2027 BUDGET  
COMMUNITY EVENTS**

| ACCOUNT<br>NUMBER                           | DESCRIPTION                    | 2023<br>ACTUAL   | 2024<br>ACTUAL   | 2025<br>ACTUAL   | 2026<br>Y.E. Est. | 2026<br>BUDGET   | 2027<br>BUDGET  |
|---------------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|-----------------|
| <b>REVENUES</b>                             |                                |                  |                  |                  |                   |                  |                 |
| 341-100                                     | Interest - Checking            | 428              | 488              | 490              | 300               | 350              | 300             |
| <b>TOTAL 341 INTEREST EARNINGS</b>          |                                | <b>\$ 428</b>    | <b>\$ 488</b>    | <b>\$ 490</b>    | <b>\$ 300</b>     | <b>\$ 350</b>    | <b>\$ 300</b>   |
| <b>COMMUNITY DAY</b>                        |                                |                  |                  |                  |                   |                  |                 |
| 367-100                                     | Community Day Sponsors         | 9,236            | 9,899            | 9,645            | 3,391             | 14,900           | 8,700           |
| 367-300                                     | Holiday Gathering              | 9,725            | -                | -                | -                 | -                | -               |
| 367-400                                     | Community Day Exhibitors       | 950              | 1,100            | 50               | 1,600             | 900              | 750             |
| 367-500                                     | Community Day Raffle           | -                | 440              | 1,684            | 265               | -                | -               |
| <b>TOTAL 367 COMMUNITY DAY</b>              |                                | <b>\$ 19,911</b> | <b>\$ 11,439</b> | <b>\$ 11,379</b> | <b>\$ 5,256</b>   | <b>\$ 15,800</b> | <b>\$ 9,450</b> |
| <b>TOTAL COMMUNITY DAY REVENUE</b>          |                                | <b>\$ 20,339</b> | <b>\$ 11,927</b> | <b>\$ 11,869</b> | <b>\$ 5,556</b>   | <b>\$ 16,150</b> | <b>\$ 9,750</b> |
| <b>EXPENDITURES</b>                         |                                |                  |                  |                  |                   |                  |                 |
| <b>457 COMMUNITY DAY</b>                    |                                |                  |                  |                  |                   |                  |                 |
| 457-215                                     | Awards, Certificates & Plaques | 222              | 204              | 388              | 176               | 200              | 200             |
| 457-220                                     | Operating Supplies             | 1,606            | 1,761            | 1,438            | 2,485             | 200              | 1,500           |
| 457-221                                     | Community Policing Supplies    | -                | 212              | 878              | -                 | 500              | 500             |
| 457-229                                     | Food & Beverages               | 168              | 151              | -                | 177               | -                | 150             |
| 457-300                                     | Other Services & Charges       | 200              | 2,740            | 1,684            | 565               | -                | -               |
| 457-325                                     | Postage                        | -                | -                | -                | 397               | -                | -               |
| 457-340                                     | Advertising and Printing       | 856              | 200              | 120              | 416               | 800              | 400             |
| 457-450                                     | Contracted Services            | 4,523            | 6,063            | 3,371            | 6,888             | 14,450           | 7,000           |
| 457-500                                     | Holiday Gathering Expenses     | 9,995            | -                | -                | -                 | -                | -               |
| 492-001                                     | Transfer to General Fund       | -                | -                | -                | -                 | -                | -               |
| <b>TOTAL 457 COMMUNITY DAY EXPENDITURES</b> |                                | <b>\$ 17,570</b> | <b>\$ 11,331</b> | <b>\$ 7,880</b>  | <b>\$ 11,102</b>  | <b>\$ 16,150</b> | <b>\$ 9,750</b> |
| <b>NET INCOME</b>                           |                                | <b>2,769</b>     | <b>595</b>       | <b>3,989</b>     | <b>(5,546)</b>    | <b>0</b>         | <b>0</b>        |
| <b>CDF Cash Balance 1/1</b>                 |                                |                  |                  |                  | <b>12,922</b>     |                  | <b>7,376</b>    |
| <b>CDF Cash Balance 12/31</b>               |                                |                  |                  |                  | <b>7,376</b>      |                  | <b>7,376</b>    |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND CAPITAL

| ACCOUNT                                   |                              | 2023              | 2024              | 2025              | 2026             | 2026             | 2027             |
|-------------------------------------------|------------------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|
| NUMBER                                    | DESCRIPTION                  | ACTUAL            | ACTUAL            | ACTUAL            | Y.E. Est.        | BUDGET           | BUDGET           |
| <b>REVENUES</b>                           |                              |                   |                   |                   |                  |                  |                  |
| <b>341 INTEREST EARNINGS</b>              |                              |                   |                   |                   |                  |                  |                  |
| 341-100                                   | Interest - Checking          | 18,466            | 23,712            | 19,355            | 18,500           | 18,000           | 18,000           |
| <b>TOTAL 341 INTEREST EARNINGS</b>        |                              | <b>\$ 18,466</b>  | <b>\$ 23,712</b>  | <b>\$ 19,355</b>  | <b>\$ 18,500</b> | <b>\$ 18,000</b> | <b>\$ 18,000</b> |
| <b>357 LOCAL GOVERNMENT GRANTS</b>        |                              |                   |                   |                   |                  |                  |                  |
| 357-250                                   | ARLE Grant                   | -                 | -                 | -                 | -                | -                | -                |
| 357-301                                   | CDBG Grant (Crosswalks)      | 207,027           | -                 | -                 | -                | -                | -                |
| 357-302                                   | Growing Greener Grant        | -                 | -                 | 81,000            | -                | -                | -                |
| 357-303                                   | Green Light Go Grant         | 85,407            | 9,872             | -                 | -                | -                | -                |
| 357-304                                   | Traffic Safety Program Grant | -                 | -                 | 83,983            | -                | -                | -                |
| 357-400                                   | PCCD Grant (BWC)             | 6,145             | 6,146             | -                 | -                | -                | -                |
| <b>TOTAL 357 LOCAL GOVERNMENT GRANTS</b>  |                              | <b>\$ 298,579</b> | <b>\$ 16,017</b>  | <b>\$ 164,983</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>380 MISCELLANEOUS</b>                  |                              |                   |                   |                   |                  |                  |                  |
| 380-000                                   | Miscellaneous                | -                 | 469               | 2,584             | -                | -                | -                |
| <b>TOTAL 380 MISCELLANEOUS</b>            |                              | <b>\$ -</b>       | <b>\$ 469</b>     | <b>\$ 2,584</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>392 INTERFUND TRANSFERS</b>            |                              |                   |                   |                   |                  |                  |                  |
| 392-010                                   | From General Fund            | 109,653           | 92,000            | 229,578           | 38,173           | 38,173           | 57,685           |
| <b>TOTAL 392 INTERFUND TRANSFER</b>       |                              | <b>\$ 109,653</b> | <b>\$ 92,000</b>  | <b>\$ 229,578</b> | <b>\$ 38,173</b> | <b>\$ 38,173</b> | <b>\$ 57,685</b> |
| <b>393 PROCEEDS OF GENERAL LT DEBT</b>    |                              |                   |                   |                   |                  |                  |                  |
| 393-400                                   | Axon Taser Loan Proceeds     | 23,362            | -                 | -                 | -                | -                | -                |
| <b>TOTAL PROCEEDS OF GENERAL LT DEBT</b>  |                              | <b>\$ 23,362</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>TOTAL GENERAL FUND CAPITAL REVENUE</b> |                              | <b>\$ 450,060</b> | <b>\$ 132,198</b> | <b>\$ 416,500</b> | <b>\$ 56,673</b> | <b>\$ 56,173</b> | <b>\$ 75,685</b> |

DUBLIN BOROUGH  
2027 BUDGET  
GENERAL FUND CAPITAL

| ACCOUNT                                      |                                                        | 2023              | 2024             | 2025              | 2026             | 2026             | 2027              |
|----------------------------------------------|--------------------------------------------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|
| NUMBER                                       | DESCRIPTION                                            | ACTUAL            | ACTUAL           | ACTUAL            | Y.E. Est.        | BUDGET           | BUDGET            |
| <b>EXPENDITURES</b>                          |                                                        |                   |                  |                   |                  |                  |                   |
| <b>405 ADMINISTRATION</b>                    |                                                        |                   |                  |                   |                  |                  |                   |
| 405-315                                      | Bank Check Fees                                        |                   | -                | -                 | -                | -                | -                 |
| <b>TOTAL 405 ADMINISTRATION</b>              |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>408 ENGINEERING SERVICES</b>              |                                                        |                   |                  |                   |                  |                  |                   |
| 408-312                                      | Engineering Services                                   |                   | -                | -                 | -                | -                | -                 |
| <b>TOTAL 408 ENGINEERING SERVICES</b>        |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>409 BUILDINGS &amp; GROUNDS</b>           |                                                        |                   |                  |                   |                  |                  |                   |
| 409-600                                      | Building Repairs                                       |                   | -                | -                 | -                | -                | -                 |
| <b>TOTAL 409 BUILDINGS &amp; GROUNDS</b>     |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>410 PUBLIC SAFETY (POLICE)</b>            |                                                        |                   |                  |                   |                  |                  |                   |
| 410-260                                      | Police Body Tasers                                     | 29,507            | 6,146            | -                 | 4,673            | 4,673            | 4,673             |
| 410-261                                      | Police Handgun Replacement                             | -                 | -                | 9,295             | -                | -                | -                 |
| 410-262                                      | Police Records Management System                       | -                 | -                | 3,911             | -                | -                | -                 |
| 410-700                                      | Police Vehicle Purchase                                | -                 | -                | 84,687            | -                | -                | -                 |
| 410-375                                      | New Carpet (Police)                                    | -                 | -                | -                 | 4,843            | 4,500            | -                 |
| <b>TOTAL 410 POLICE (PUBLIC SAFETY)</b>      |                                                        | <b>\$ 29,507</b>  | <b>\$ 6,146</b>  | <b>\$ 97,893</b>  | <b>\$ 9,516</b>  | <b>\$ 9,173</b>  | <b>\$ 4,673</b>   |
| <b>433 TRAFFIC SIGNALS &amp; SIGNS</b>       |                                                        |                   |                  |                   |                  |                  |                   |
| 433-700                                      | Traffic Signals                                        | -                 | -                | -                 | -                | -                | -                 |
| <b>TOTAL 433 TRAFFIC SIGNALS &amp; SIGNS</b> |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>438 CAPITAL PROJECTS</b>                  |                                                        |                   |                  |                   |                  |                  |                   |
| 438-000                                      | Capital Projects - Other                               | -                 | 2,729            | -                 | -                | -                | -                 |
| 438-371                                      | ARLE Grant                                             | -                 | -                | -                 | 5,000            | -                | -                 |
| 438-374                                      | Supplee Park Improvements - Path/Sign /Seal Coat(2027) | -                 | -                | -                 | 7,950            | 7,500            | 33,500            |
| 438-375                                      | Borough Hall Improvements - Roof (2027)                | 1,803             | 47,849           | -                 | 17,875           | 32,000           | 67,500            |
| 438-377                                      | CDBG Grant (Crosswalks)                                | 199,749           | 481              | -                 | -                | -                | -                 |
| 438-379                                      | Growing Greener                                        | -                 | 5,242            | 157,359           | 1,949            | -                | -                 |
| 438-380                                      | Streetlights - LED Upgrade                             | -                 | -                | 46,970            | -                | -                | -                 |
| 438-381                                      | Website Update                                         | -                 | -                | -                 | 7,692            | 7,500            | -                 |
| 438-382                                      | Borough Hall Improvements Paving                       | -                 | -                | -                 | -                | -                | -                 |
| <b>TOTAL 438 CAPITAL PROJECTS</b>            |                                                        | <b>\$ 302,475</b> | <b>\$ 66,798</b> | <b>\$ 204,329</b> | <b>\$ 40,466</b> | <b>\$ 47,000</b> | <b>\$ 101,000</b> |
| <b>439 CAPITAL EQUIPMENT</b>                 |                                                        |                   |                  |                   |                  |                  |                   |
| 439-370                                      | Radio Upgrades - PD                                    | -                 | -                | -                 | -                | -                | -                 |
| 439-371                                      | Vehicle Replacement (Police)                           | -                 | -                | -                 | -                | -                | -                 |
| 439-375                                      | Park Equipment - New Zero Turn                         | -                 | -                | -                 | -                | -                | -                 |
| 439-377                                      | Server (Admin/Police)                                  | -                 | 10,290           | -                 | -                | -                | -                 |
| 439-378                                      | Copier (Admin)                                         | -                 | 7,950            | -                 | -                | -                | -                 |
| <b>TOTAL 439 CAPITAL EQUIPMENT</b>           |                                                        | <b>\$ -</b>       | <b>\$ 18,240</b> | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>454 PARKS</b>                             |                                                        |                   |                  |                   |                  |                  |                   |
| 454-600                                      | Parks                                                  | -                 | -                | -                 | -                | -                | -                 |
| <b>TOTAL 454 PARKS</b>                       |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>471 DEBT PRINCIPAL</b>                    |                                                        |                   |                  |                   |                  |                  |                   |
| 471-000                                      | General Obligation Principal (Radios)                  | -                 | -                | -                 | -                | -                | -                 |
| 471-000                                      | Debt Principal - Other                                 | -                 | -                | -                 | -                | -                | -                 |
| 478-500                                      | Axon Taser Loan Principal                              | 4,672             | 4,672            | 4,672             | -                | -                | -                 |
| <b>TOTAL 471 DEBT PRINCIPAL</b>              |                                                        | <b>\$ 4,672</b>   | <b>\$ 4,672</b>  | <b>\$ 4,672</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>472 DEBT INTEREST</b>                     |                                                        |                   |                  |                   |                  |                  |                   |
| 472-000                                      | General Obligation Interest (Radios)                   | -                 | -                | -                 | -                | -                | -                 |
| 472-000                                      | Debt Interest - Other                                  | -                 | -                | -                 | -                | -                | -                 |
| 472-100                                      | General Obligation Interest                            | -                 | -                | -                 | -                | -                | -                 |
| <b>TOTAL 472 TOTAL DEBT INTEREST</b>         |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>492 INTERFUND TRANSFERS</b>               |                                                        |                   |                  |                   |                  |                  |                   |
| 492-010                                      | To General Fund                                        | -                 | -                | -                 | -                | -                | -                 |
| <b>TOTAL 492 INTERFUND TRANSFER</b>          |                                                        | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| <b>TOTAL EXPENDITURES</b>                    |                                                        | <b>\$ 336,654</b> | <b>\$ 95,856</b> | <b>\$ 306,894</b> | <b>\$ 49,982</b> | <b>\$ 56,173</b> | <b>\$ 105,673</b> |
| <b>NET INCOME</b>                            |                                                        |                   |                  |                   |                  |                  |                   |
| <b>NET INCOME</b>                            |                                                        | <b>113,406</b>    | <b>36,343</b>    | <b>109,607</b>    | <b>6,691</b>     | <b>0</b>         | <b>(29,988)</b>   |
| <b>GFC Cash Balance 1/1</b>                  |                                                        |                   |                  |                   |                  |                  |                   |
| <b>GFC Cash Balance 1/1</b>                  |                                                        |                   |                  |                   | <b>529,550</b>   |                  | <b>536,241</b>    |
| <b>GFC Cash Balance 12/31</b>                |                                                        |                   |                  |                   | <b>536,241</b>   |                  | <b>506,253</b>    |

DUBLIN BOROUGH  
2027 BUDGET  
SEWER FUND CAPITAL

| ACCOUNT                                     |                                      | 2023              | 2024              | 2025              | 2026              | 2026              | 2027              | SCH |
|---------------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| NUMBER                                      | DESCRIPTION                          | ACTUAL            | ACTUAL            | ACTUAL            | Y.E. Est.         | BUDGET            | BUDGET            |     |
| REVENUES                                    |                                      |                   |                   |                   |                   |                   |                   |     |
| 341 INTEREST EARNINGS                       |                                      |                   |                   |                   |                   |                   |                   |     |
| 341-100                                     | Interest - Checking                  | 18,028            | 19,588            | 27,640            | 23,000            | 15,000            | 15,000            |     |
| 341-200                                     | Interest - Borrowing 2019            | 67,106            | 64,127            | 28,374            | -                 | 20,000            | -                 |     |
| <b>TOTAL 341 INTEREST EARNINGS</b>          |                                      | <b>\$ 85,133</b>  | <b>\$ 83,715</b>  | <b>\$ 56,014</b>  | <b>\$ 23,000</b>  | <b>\$ 35,000</b>  | <b>\$ 15,000</b>  |     |
| 380 MISCELLANEOUS                           |                                      |                   |                   |                   |                   |                   |                   |     |
| 380-100                                     | Miscellaneous                        | -                 | -                 | 1,269             | -                 | -                 | -                 |     |
| 380-420                                     | ARPA Small Water & Sewer Grant / LSA | -                 | -                 | 192,500           | -                 | 250,000           | -                 |     |
| 380-421                                     | Generator Grant                      | -                 | -                 | -                 | -                 | 341,275           | -                 |     |
| <b>TOTAL 380 MISCELLANEOUS</b>              |                                      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 193,769</b> | <b>\$ -</b>       | <b>\$ 591,275</b> | <b>\$ -</b>       |     |
| 393 PROCEEDS OF LONG TERM DEBT              |                                      |                   |                   |                   |                   |                   |                   |     |
| 393-100                                     | QNB Borrowing                        | -                 | -                 | 200,828           | -                 | -                 | -                 |     |
| <b>TOTAL 393 PROCEEDS OF LONG TERM DEBT</b> |                                      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 200,828</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| 392 INTERFUND TRANSFERS                     |                                      |                   |                   |                   |                   |                   |                   |     |
| 392-010                                     | From Sewer Fund                      | 253,773           | 478,359           | 367,647           | 293,839           | 280,000           | 280,000           |     |
| 392-050                                     | From General Fund (COVID Relief)     | -                 | 44,541            | -                 | -                 | -                 | -                 |     |
| 392-200                                     | From Loan Account                    | -                 | -                 | -                 | 260               | -                 | -                 |     |
| <b>TOTAL 392 INTERFUND TRANSFER</b>         |                                      | <b>\$ 253,773</b> | <b>\$ 522,900</b> | <b>\$ 367,647</b> | <b>\$ 294,099</b> | <b>\$ 280,000</b> | <b>\$ 280,000</b> |     |
| <b>TOTAL CURRENT REVENUE</b>                |                                      | <b>\$ 338,906</b> | <b>\$ 606,615</b> | <b>\$ 818,258</b> | <b>\$ 317,099</b> | <b>\$ 906,275</b> | <b>\$ 295,000</b> |     |

DUBLIN BOROUGH  
2027 BUDGET  
SEWER FUND CAPITAL

| ACCOUNT<br>NUMBER                          | DESCRIPTION                                                                                | 2023<br>ACTUAL    | 2024<br>ACTUAL    | 2025<br>ACTUAL    | 2026<br>Y.E. Est. | 2026<br>BUDGET    | 2027<br>BUDGET    | SCH |
|--------------------------------------------|--------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----|
| <b>EXPENDITURES</b>                        |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| <b>408 ENGINEERING SERVICES</b>            |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 408-313                                    | Borough Engineer - Kern Drive                                                              | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 408 BOROUGH ENGINEER</b>          |                                                                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>429 CAPITAL PROJECTS</b>                |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 429-370                                    | Repairs & Rehab - CO&A                                                                     | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 429-373                                    | Emergency Repairs                                                                          | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 219 CAPITAL PROJECTS</b>          |                                                                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>438 CAPITAL PROJECTS - CO&amp;A</b>     |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 438-373                                    | Dublin Acres Preventative Maint.                                                           | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-374                                    | Kern Drive Interceptor Relining                                                            | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-375                                    | Sewer I/I Rehabilitation                                                                   | 249,656           | 270,158           | 353               | -                 | -                 | -                 |     |
| 438-376                                    | Service Lateral Repairs                                                                    | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 438 CAPITAL PROJECTS CO&amp;A</b> |                                                                                            | <b>\$ 249,656</b> | <b>\$ 270,158</b> | <b>\$ 353</b>     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>438 CAPITAL PROJECTS</b>                |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 438-383                                    | Twin Oaks - Hard Piped Bypass Pump                                                         | -                 | -                 | 89,550            | -                 | -                 | -                 |     |
| 438-385                                    | Twin Oaks- Bypass Pumping Connection                                                       | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-386                                    | STP-Influent Equalization Lagoon                                                           | 1,576             | -                 | -                 | -                 | -                 | -                 |     |
| 438-387                                    | Kern Drive Interceptor Extension<br>Repaint Above Grade Steel Treatment Tanks<br>(438.388) | 33,310            | 6,526             | 18,700            | 20,000            | -                 | -                 |     |
| 438-388                                    |                                                                                            | 28,331            | 521,033           | 111,860           | -                 | -                 | -                 |     |
| 438-389                                    | Rickerts Road Sewer Main MH 81 to MH 19                                                    | -                 | -                 | 2,660             | 15,000            | 250,000           | 250,000           |     |
| 438-390                                    | Generator and Transfer Switch                                                              | -                 | -                 | -                 | -                 | 401,500           | 200,000           |     |
| 438-391                                    | Supervisory Control & Data (SCADA)                                                         | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-392                                    | WWTP - RAS Building                                                                        | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-402                                    | Rickerts Road Sewer Main MH 78 to MH 81 - <i>Soft Costs / Act 537 Study</i>                | -                 | -                 | -                 | 35,000            | 100,000           | 10,000            |     |
| 438-403                                    | Rickerts Road Sewer Main MH 19 to MH 23                                                    | -                 | -                 | -                 | 15,000            | -                 | -                 |     |
| 438-405                                    | WWTP Roof (Shop)                                                                           | -                 | -                 | -                 | -                 | -                 | 23,000            |     |
| <b>TOTAL 438 CAPITAL PROJECTS</b>          |                                                                                            | <b>\$ 63,217</b>  | <b>\$ 527,559</b> | <b>\$ 222,770</b> | <b>\$ 85,000</b>  | <b>\$ 751,500</b> | <b>\$ 483,000</b> |     |
| <b>438 CAPITAL EQUIPMENT</b>               |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 438-393                                    | PW - Zero Turn Mower                                                                       | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-394                                    | HVAC System (Sewer Plant)                                                                  | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-395                                    | Blower Enclosure Replacement (4)                                                           | -                 | 3,000             | -                 | -                 | -                 | -                 |     |
| 438-396                                    | Muffler WWTP Generator Replacement                                                         | 12,673            | -                 | 1,464             | -                 | -                 | -                 |     |
| 438-397                                    | Process Air Blower for Tank                                                                | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-398                                    | Return Activated Sludge Pump                                                               | -                 | 5,960             | -                 | 20,000            | 20,000            | -                 |     |
| 438-399                                    | Twin Oaks Generator Connection                                                             | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-400                                    | Upgrade Electrical Panel for Lagoon Pumps                                                  | -                 | -                 | -                 | -                 | -                 | -                 |     |
| 438-401                                    | VFD's for WWTP Influent Pump Station                                                       | -                 | -                 | 55,025            | -                 | -                 | -                 |     |
| 438-404                                    | Lagoon Blower Compressor                                                                   | -                 | -                 | -                 | 7,500             | 7,500             | -                 |     |
| 438-406                                    | Fabrication for Splitter Box                                                               | -                 | -                 | -                 | -                 | -                 | 7,500             |     |
| <b>TOTAL 438 CAPITAL EQUIPMENT</b>         |                                                                                            | <b>\$ 12,673</b>  | <b>\$ 8,960</b>   | <b>\$ 56,489</b>  | <b>\$ 27,500</b>  | <b>\$ 27,500</b>  | <b>\$ 7,500</b>   |     |
| <b>439 BANK FEE</b>                        |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 439-370                                    | Bank Fee                                                                                   | -                 | -                 | -                 | -                 | -                 | -                 |     |
| <b>TOTAL 439 BANK FEE</b>                  |                                                                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |     |
| <b>471 DEBT PRINCIPAL</b>                  |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 471-000                                    | Bond Expense 2019 - Other                                                                  | -                 | -                 | -                 | 1,000             | -                 | -                 |     |
| 471-740                                    | Bond Debt Principal                                                                        | -                 | -                 | 136,881           | 129,880           | 113,539           | 99,000            | D   |
| <b>TOTAL 472 DEBT PRINCIPAL</b>            |                                                                                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 136,881</b> | <b>\$ 130,880</b> | <b>\$ 113,539</b> | <b>\$ 99,000</b>  |     |
| <b>472 DEBT INTEREST</b>                   |                                                                                            |                   |                   |                   |                   |                   |                   |     |
| 472-741                                    | Bond Debt Interest                                                                         | 85,961            | 81,951            | 77,683            | 101,009           | 101,009           | 64,838            | D   |
| <b>TOTAL 472 DEBT INTEREST</b>             |                                                                                            | <b>\$ 85,961</b>  | <b>\$ 81,951</b>  | <b>\$ 77,683</b>  | <b>\$ 101,009</b> | <b>\$ 101,009</b> | <b>\$ 64,838</b>  |     |
| <b>TOTAL EXPENDITURES</b>                  |                                                                                            | <b>\$ 411,507</b> | <b>\$ 888,627</b> | <b>\$ 494,176</b> | <b>\$ 344,389</b> | <b>\$ 993,548</b> | <b>\$ 654,338</b> |     |
| <b>NET INCOME</b>                          |                                                                                            |                   |                   |                   |                   |                   |                   |     |
|                                            |                                                                                            | <b>(72,601)</b>   | <b>(282,013)</b>  | <b>324,082</b>    | <b>(27,290)</b>   | <b>(87,273)</b>   | <b>(359,338)</b>  |     |
| <b>SFC Cash Balance 1/1</b>                |                                                                                            |                   |                   |                   |                   |                   |                   |     |
|                                            |                                                                                            |                   |                   |                   | 695,544           |                   | 668,254           |     |
| <b>SFC Cash Balance 12/31</b>              |                                                                                            |                   |                   |                   |                   |                   |                   |     |
|                                            |                                                                                            |                   |                   |                   | 668,254           |                   | 308,916           |     |

DUBLIN BOROUGH  
2027 BUDGET  
WATER FUND CAPITAL

| ACCOUNT                                  |                           | 2023             | 2024              | 2025              | 2026              | 2026              | 2027             | SCH |
|------------------------------------------|---------------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----|
| NUMBER                                   | DESCRIPTION               | ACTUAL           | ACTUAL            | ACTUAL            | Y.E. Est.         | BUDGET            | BUDGET           |     |
| <b>REVENUES</b>                          |                           |                  |                   |                   |                   |                   |                  |     |
| <b>341 INTEREST EARNINGS</b>             |                           |                  |                   |                   |                   |                   |                  |     |
| 341-100                                  | Interest - Checking       | 21,863           | 23,830            | 23,774            | 20,000            | 20,000            | 20,000           |     |
| 341-200                                  | Interest - Borrowing 2019 | 6,034            | 5,990             | 4,979             | -                 | 2,500             | -                |     |
| <b>TOTAL 341 INTEREST EARNINGS</b>       |                           | <b>\$ 27,896</b> | <b>\$ 29,820</b>  | <b>\$ 28,754</b>  | <b>\$ 20,000</b>  | <b>\$ 22,500</b>  | <b>\$ 20,000</b> |     |
| <b>380 MISCELLANEOUS</b>                 |                           |                  |                   |                   |                   |                   |                  |     |
| 380-000                                  | Miscellaneous - Grants    | -                | -                 | -                 | 96,560            | 96,651            | -                |     |
| <b>TOTAL 380 MISCELLANEOUS</b>           |                           | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 96,560</b>  | <b>\$ 96,651</b>  | <b>\$ -</b>      |     |
| <b>393 PROCEEDS OF LONG TERM DEBT</b>    |                           |                  |                   |                   |                   |                   |                  |     |
| 393-100                                  | QNB Borrowing             | -                | -                 | -                 | -                 | -                 | -                |     |
| <b>TOTAL 393 PROCEEDS LONG TERM DEBT</b> |                           | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      |     |
| <b>392 INTERFUND TRANSFERS</b>           |                           |                  |                   |                   |                   |                   |                  |     |
| 392-010                                  | From Water Fund           | 65,701           | 149,925           | 105,092           | 75,204            | 69,600            | 69,600           |     |
| 392-200                                  | From Loan Account         | -                | -                 | 448               | 84                | -                 | -                |     |
| <b>TOTAL 392 INTERFUND TRANSFERS</b>     |                           | <b>\$ 65,701</b> | <b>\$ 149,925</b> | <b>\$ 105,540</b> | <b>\$ 75,204</b>  | <b>\$ 69,600</b>  | <b>\$ 69,600</b> |     |
| <b>TOTAL CURRENT REVENUE</b>             |                           | <b>\$ 93,597</b> | <b>\$ 179,745</b> | <b>\$ 134,293</b> | <b>\$ 191,764</b> | <b>\$ 188,751</b> | <b>\$ 89,600</b> |     |

DUBLIN BOROUGH  
2027 BUDGET  
WATER FUND CAPITAL

| ACCOUNT                          |                                      | 2023       | 2024      | 2025      | 2026                                      | 2026       | 2027       | 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     | -         | -                                         | -          | -          |     |
| 438-370                          | R & M - Water Main Break             | -          | -         | -         | -                                         | -          | -          |     |
| 448-365                          | Well #3 Auto Transfer Switch         | -          | -         | -         | -                                         | -          | -          |     |
| 448-370                          | Well 5 Rehab Treatment System        | -          | -         | -         | -                                         | -          | -          |     |
| 448-374                          | Well 2 Operational Upgrades          | -          | -         | -         | -                                         | -          | -          |     |
| 448-375                          | Supervisory Control & Data (SCADA)   | -          | -         | -         | -                                         | -          | -          |     |
| 448-376                          | Elevated Water Storage Tank          |            |           |           |                                           |            |            |     |
| 448-382                          | Roof Replacement - Well #5           | -          | 11,090    | -         | -                                         | -          | -          |     |
| 448-383                          | Well 5 Air Stripping System Rehab    | -          | -         | -         | -                                         | -          | -          |     |
| 448-384                          | PFAS / PFOA Treatment/Infrastructure | -          | -         | -         | -                                         | 60,000     | 60,000     |     |
| 448-385                          | Lead & Copper Service Line Inventory | -          | -         | -         | 2,433                                     | 200,000    | 300,000    |     |
| 448-386                          | Dump Truck                           | -          | -         | -         | 97,135                                    | 96,651     | -          |     |
| 448-387                          | Acid Wash Well # 5                   | -          | -         | -         | -                                         | -          | -          |     |
| 448-388                          | Locator for Waterlines               | -          | -         | -         | -                                         | -          | 3,500      |     |
| TOTAL 438 CAPITAL EQUIPMENT      |                                      | \$ -       | \$ 14,590 | \$ -      | \$ 99,568                                 | \$ 356,651 | \$ 360,000 |     |
| 471 DEBT PRINCIPAL               |                                      |            |           |           |                                           |            |            |     |
| 471-740                          | QNB Borrowing                        | -          | -         | -         | 49,544                                    | 49,544     | 38,000     | E   |
| TOTAL 471 DEBT PRINCIPAL         |                                      | \$ -       | \$ -      | \$ -      | \$ 49,544                                 | \$ 49,544  | \$ 38,000  |     |
| DEBT INTEREST                    |                                      |            |           |           |                                           |            |            |     |
| 472-741                          | QNB Borrowing                        | 19,611     | 17,996    | 16,332    | 20,057                                    | 20,057     | 13,038     | E   |
| TOTAL 472 DEBT INTEREST          |                                      | \$ 19,611  | \$ 17,996 | \$ 16,332 | \$ 20,057                                 | \$ 20,057  | \$ 13,038  |     |
| 475 FISCAL AGENT FEES            |                                      |            |           |           |                                           |            |            |     |
| 475-000                          | Bond Issuance Costs                  | -          | -         | -         | 4,015                                     | -          | -          |     |
| TOTAL 475 FISCAL AGENT FEES      |                                      | \$ -       | \$ -      | \$ -      | \$ 4,015                                  | \$ -       | \$ -       |     |
| 492 INTERFUND TRANSFERS          |                                      |            |           |           |                                           |            |            |     |
| 492-010                          | To Water Fund                        | 346,900    | -         | -         | -                                         | -          | -          |     |
| TOTAL 492 INTERFUND TRANSFER     |                                      | \$ 346,900 | \$ -      | \$ -      | \$ -                                      | \$ -       | \$ -       |     |
| TOTAL EXPENDITURES               |                                      | \$ 366,511 | \$ 32,586 | \$ 16,332 | \$ 173,184                                | \$ 426,252 | \$ 411,038 |     |
| NET INCOME                       |                                      | (272,913)  | 147,158   | 117,961   | 18,581                                    | (237,501)  | (321,438)  |     |
| WFC Cash Balance 1/1             |                                      |            |           |           | 613,321                                   |            | 631,902    |     |
| WFC Cash Balance 12/31           |                                      |            |           |           | 631,902                                   |            | 310,464    |     |
|                                  |                                      |            |           |           | * \$263,266 Reserve CD + Savings under WF |            |            |     |

DUBLIN BOROUGH  
2027 BUDGET  
STREET IMPROVEMENT FUND

| ACCOUNT                                     |                                  | 2023              | 2024              | 2025              | 2026              | 2026              | 2027              |
|---------------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| NUMBER                                      | DESCRIPTION                      | ACTUAL            | ACTUAL            | ACTUAL            | Y.E. Est.         | BUDGET            | BUDGET            |
| <b>REVENUES</b>                             |                                  |                   |                   |                   |                   |                   |                   |
| <b>301 REAL ESTATE PROPERTY TAX</b>         |                                  |                   |                   |                   |                   |                   |                   |
| 301-100                                     | Real Estate Taxes - Current      | 32,847            | 32,267            | 32,298            | 31,061            | 26,819            | 27,059            |
| 301-200                                     | Real Estate Taxes - Prior Year   | 384               | 167               | 147               | 196               | 350               | 350               |
| 301-400                                     | RE Taxes - Delinquent Tax Claims | 584               | 389               | 431               | 350               | 350               | 100               |
| <b>TOTAL 301 REAL ESTATE PROPERTY TAXES</b> |                                  | <b>\$ 33,815</b>  | <b>\$ 32,823</b>  | <b>\$ 32,876</b>  | <b>\$ 31,607</b>  | <b>\$ 27,519</b>  | <b>\$ 27,509</b>  |
| <b>341 INTEREST EARNINGS</b>                |                                  |                   |                   |                   |                   |                   |                   |
| 341-100                                     | Interest - Checking              | 6,432             | 7,019             | 5,441             | 6,400             | 2,000             | 4,500             |
| 341-200                                     | Interest - Borrowing 2019        | 441               | 352               | 307               | -                 | -                 | -                 |
| <b>TOTAL 341 INTEREST EARNINGS</b>          |                                  | <b>\$ 6,873</b>   | <b>\$ 7,371</b>   | <b>\$ 5,748</b>   | <b>\$ 6,400</b>   | <b>\$ 2,000</b>   | <b>\$ 4,500</b>   |
| <b>363 HIGHWAY AND STREETS</b>              |                                  |                   |                   |                   |                   |                   |                   |
| 363-100                                     | Street, Sidewalk & Curb Repair   | -                 | 2,535             | 13,992            | 593               | -                 | -                 |
| <b>TOTAL 363 HIGHWAY AND STREETS</b>        |                                  | <b>\$ -</b>       | <b>\$ 2,535</b>   | <b>\$ 13,992</b>  | <b>\$ 593</b>     | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>392 INTERFUND TRANSFERS</b>              |                                  |                   |                   |                   |                   |                   |                   |
| 392-010                                     | From General Fund                | 70,298            | 80,064            | 154,628           | 140,458           | 140,458           | 81,178            |
| 392-013                                     | From Sinking Fund                | -                 | -                 | 509               | -                 | -                 | -                 |
| 392-200                                     | From Loan Account                | -                 | -                 | -                 | 97                | -                 | -                 |
| <b>TOTAL 392 INTERFUND TRANSFER</b>         |                                  | <b>\$ 70,298</b>  | <b>\$ 80,064</b>  | <b>\$ 155,137</b> | <b>\$ 140,555</b> | <b>\$ 140,458</b> | <b>\$ 81,178</b>  |
| <b>393 PROCEEDS OF LONG TERM DEBT</b>       |                                  |                   |                   |                   |                   |                   |                   |
| 393-100                                     | QNB Borrowing                    | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL 393 PROCEEDS OF LONG TERM DEBT</b> |                                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>TOTAL CURRENT REVENUE</b>                |                                  |                   |                   |                   |                   |                   |                   |
|                                             |                                  | <b>\$ 110,986</b> | <b>\$ 122,793</b> | <b>\$ 207,754</b> | <b>\$ 179,155</b> | <b>\$ 169,977</b> | <b>\$ 113,187</b> |

DUBLIN BOROUGH  
2027 BUDGET  
STREET IMPROVEMENT FUND

| ACCOUNT<br>NUMBER                              | DESCRIPTION                       | 2023<br>ACTUAL   | 2024<br>ACTUAL   | 2025<br>ACTUAL    | 2026<br>Y.E. Est. | 2026<br>BUDGET    | 2027<br>BUDGET    |   |
|------------------------------------------------|-----------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|---|
| <b>EXPENDITURES</b>                            |                                   |                  |                  |                   |                   |                   |                   |   |
| <b>403 TAX COLLECTION</b>                      |                                   |                  |                  |                   |                   |                   |                   |   |
| 403-114                                        | Salaries & Wages                  | 1,639            | 1,599            | 1,602             | 1,580             | 1,382             | 1,374             |   |
| 403-161                                        | Employer Paid Payroll Taxes       | 135              | 132              | 130               | 130               | 106               | 105               |   |
| 403-300                                        | Real Estate Refund                | 27               | -                | -                 | -                 | -                 | -                 |   |
| <b>TOTAL 403 TAX COLLECTION</b>                |                                   | <b>\$ 1,801</b>  | <b>\$ 1,731</b>  | <b>\$ 1,732</b>   | <b>\$ 1,710</b>   | <b>\$ 1,488</b>   | <b>\$ 1,479</b>   |   |
| <b>408 ENGINEERING SERVICES</b>                |                                   |                  |                  |                   |                   |                   |                   |   |
| 408-313                                        | Borough Engineer                  | -                | -                | -                 | -                 | -                 | -                 |   |
| <b>TOTAL 408 ENGINEERING SERVICES</b>          |                                   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |   |
| <b>438 HIGHWAY MAINTENANCE &amp; REPAIRS</b>   |                                   |                  |                  |                   |                   |                   |                   |   |
| 438-220                                        | Operating Supplies                | -                | -                | 296               | -                 | -                 | -                 |   |
| 438-370                                        | Repairs & Maintenance             | -                | -                | -                 | -                 | -                 | -                 |   |
| 438-375                                        | Advertising - Roadway Improvement | -                | -                | -                 | -                 | -                 | -                 |   |
| 438-450                                        | Contracted Services               | -                | -                | 1,167             | 3,024             | -                 | -                 |   |
| 438-610                                        | Capital Construction              | -                | -                | -                 | -                 | -                 | -                 |   |
| <b>TOTAL HIGHWAY MAINTENANCE &amp; REPAIRS</b> |                                   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,462</b>   | <b>\$ 3,024</b>   | <b>\$ -</b>       | <b>\$ -</b>       |   |
| <b>471 DEBT PRINCIPAL</b>                      |                                   |                  |                  |                   |                   |                   |                   |   |
| 471-000                                        | QNB Borrowing                     | -                | -                | -                 | -                 | -                 | -                 |   |
| 471-740                                        | GO Bond Principal                 | 56,237           | 58,053           | 59,928            | 55,637            | 55,637            | 55,642            | F |
| <b>TOTAL 471 DEBT PRINCIPAL</b>                |                                   | <b>\$ 56,237</b> | <b>\$ 58,053</b> | <b>\$ 59,928</b>  | <b>\$ 55,637</b>  | <b>\$ 55,637</b>  | <b>\$ 55,642</b>  |   |
| <b>471 DEBT INTEREST</b>                       |                                   |                  |                  |                   |                   |                   |                   |   |
| 471-741                                        | GO Bond Interest                  | 22,057           | 20,241           | 18,369            | 21,082            | 22,658            | 19,820            | F |
| <b>TOTAL 472 DEBT INTEREST</b>                 |                                   | <b>\$ 22,057</b> | <b>\$ 20,241</b> | <b>\$ 18,369</b>  | <b>\$ 21,082</b>  | <b>\$ 22,658</b>  | <b>\$ 19,820</b>  |   |
| <b>475 FISCAL AGENT FEES</b>                   |                                   |                  |                  |                   |                   |                   |                   |   |
| 475-000                                        | Bond Issuance Cost                | -                | -                | -                 | -                 | -                 | -                 |   |
| <b>TOTAL 475 FISCAL AGENT FEES</b>             |                                   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |   |
| <b>489 CAPITAL ROADWAY PROJECTS</b>            |                                   |                  |                  |                   |                   |                   |                   |   |
| 489-000                                        | Capital Roadway Projects          | -                | -                | -                 | -                 | -                 | -                 |   |
| 489-100                                        | Roadway Improvement Program       | 17,201           | 14,837           | 130,321           | 50,041            | 57,000            | 113,500           |   |
| 489-300                                        | Crack Seal Project                | -                | -                | -                 | 10,000            | 10,000            | 10,000            |   |
| <b>TOTAL 489 CAPITAL ROADWAY PROJECTS</b>      |                                   | <b>\$ 17,201</b> | <b>\$ 14,837</b> | <b>\$ 130,321</b> | <b>\$ 60,041</b>  | <b>\$ 67,000</b>  | <b>\$ 123,500</b> |   |
| <b>TOTAL EXPENDITURES</b>                      |                                   | <b>\$ 97,296</b> | <b>\$ 94,863</b> | <b>\$ 211,813</b> | <b>\$ 141,494</b> | <b>\$ 146,783</b> | <b>\$ 200,441</b> |   |
|                                                |                                   |                  |                  |                   |                   |                   |                   |   |
| <b>NET INCOME</b>                              |                                   | <b>13,689</b>    | <b>27,930</b>    | <b>(4,059)</b>    | <b>37,661</b>     | <b>23,194</b>     | <b>(87,254)</b>   |   |
|                                                |                                   |                  |                  |                   |                   |                   |                   |   |
| SIF Cash Balance 1/1                           |                                   |                  |                  |                   | 133,871           |                   | 171,532           |   |
| SIF Cash Balance 12/31                         |                                   |                  |                  |                   | 171,532           |                   | 84,277            |   |

DUBLIN BOROUGH  
SUMMARY  
2027 CAPITAL PROJECT EXPENDITURES

| <u>EXPENDITURES BY DEBT</u>                      |                     | <u>FUND ALLOCATION.....</u> |                   |                   |                    |
|--------------------------------------------------|---------------------|-----------------------------|-------------------|-------------------|--------------------|
|                                                  | <b>2027</b>         | <u>GENERAL</u>              | <u>SEWER</u>      | <u>WATER</u>      | <u>STREET</u>      |
|                                                  |                     | <u>FUND</u>                 | <u>FUND</u>       | <u>FUND</u>       | <u>IMPROVEMENT</u> |
| <b>GENERAL</b>                                   | <b>BUDGET</b>       | <b>CAPITAL</b>              | <b>CAPITAL</b>    | <b>CAPITAL</b>    | <b>FUND</b>        |
| <u>DEPARTMENT</u>                                |                     |                             |                   |                   |                    |
| <u>PUBLIC SAFETY</u>                             |                     |                             |                   |                   |                    |
| Police Tasers                                    | 4,673               | 4,673                       | -                 | -                 | -                  |
| <b>TOTAL PUBLIC SAFETY</b>                       | <b>\$ 4,673</b>     | <b>\$ 4,673</b>             | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        |
| <u>CAPITAL PROJECTS</u>                          |                     |                             |                   |                   |                    |
| Borough Hall Roof                                | 67,500              | 67,500                      | -                 | -                 | -                  |
| Supplee Park Paving Upper Parking Lot            | 23,500              | -                           | -                 | -                 | -                  |
| Supplee Park Entrance Sign - Replacing           | 5,000               | 5,000                       | -                 | -                 | -                  |
| Supplee Park Walking Trail Seal Coat (Back Loop) | 5,000               | -                           | -                 | -                 | -                  |
| <b>TOTAL GENERAL CAPITAL PROJECTS</b>            | <b>\$ 96,000</b>    | <b>\$ 72,500</b>            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        |
| <u>SEWER</u>                                     |                     |                             |                   |                   |                    |
| WWTP - Generator & Transfer Switch               | 200,000             | -                           | 200,000           | -                 | -                  |
| Fabrication for Splitter Box                     | 7,500               | -                           | 7,500             | -                 | -                  |
| WWTP Roof (Shop)                                 | 23,000              | -                           | 23,000            | -                 | -                  |
| RAS Pump                                         | -                   | -                           | -                 | -                 | -                  |
| Rickerts Road Sewer Main MH 81 to MH 19          | 250,000             | -                           | 250,000           | -                 | -                  |
| Rickerts Road Sewer Main MH 78 to 81, soft costs | 10,000              | -                           | 10,000            | -                 | -                  |
| <b>TOTAL SEWER CAPITAL PROJECTS</b>              | <b>\$ 490,500</b>   | <b>\$ -</b>                 | <b>\$ 490,500</b> | <b>\$ -</b>       | <b>\$ -</b>        |
| <u>WATER</u>                                     |                     |                             |                   |                   |                    |
| Lead Copper Service Line Inventory               | 300,000             | -                           | -                 | 300,000           | -                  |
| PFOA & PFOS Treatment / Infrastructure           | 60,000              | -                           | -                 | 60,000            | -                  |
| Locator for Waterline                            | 3,500               | -                           | -                 | 3,500             | -                  |
| <b>TOTAL WATER CAPITAL PROJECTS</b>              | <b>\$ 363,500</b>   | <b>\$ -</b>                 | <b>\$ -</b>       | <b>\$ 363,500</b> | <b>\$ -</b>        |
| <u>STREETS</u>                                   |                     |                             |                   |                   |                    |
| Crack Seal Project (Various Projects)            | 10,000              | -                           | -                 | -                 | 10,000             |
| Road Improvement Program - Marilyn Ln/Moyer Dr   | 113,500             | -                           | -                 | -                 | 113,500            |
| <b>TOTAL STREET CAPITAL PROJECTS</b>             | <b>\$ 123,500</b>   | <b>\$ -</b>                 | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 123,500</b>  |
| <b>CAPITAL PROJECTS TOTAL</b>                    | <b>\$ 1,078,173</b> | <b>\$ 77,173</b>            | <b>\$ 490,500</b> | <b>\$ 363,500</b> | <b>\$ 123,500</b>  |
|                                                  |                     |                             |                   |                   |                    |

\*Projects only, does not include loans

**DUBLIN BOROUGH**  
**2027 - 2032 CAPITAL PROJECTS PROGRAM**

|                                                  | 2027<br>CAPITAL     | 2028<br>CAPITAL     | 2029<br>CAPITAL     | 2030<br>CAPITAL     | 2031<br>CAPITAL   | 2032<br>CAPITAL   |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| <b>GENERAL FUND - BOROUGH HALL</b>               |                     |                     |                     |                     |                   |                   |
| Borough Hall Roof Replacement                    | 67,500              | -                   | -                   | -                   | -                 | -                 |
| <b>BOROUGH HALL TOTAL</b>                        | <b>\$ 67,500</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>GENERAL FUND - POLICE DEPARTMENT</b>          |                     |                     |                     |                     |                   |                   |
| Police Tasers                                    | 4,673               | 4,673               | -                   | -                   | -                 | -                 |
| <b>POLICE DEPARTMENT TOTAL</b>                   | <b>\$ 4,673</b>     | <b>\$ 4,673</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>GENERAL FUND - SUPPLEE PARK</b>               |                     |                     |                     |                     |                   |                   |
| Paving Upper Parking Lot                         | 23,500              | -                   | -                   | -                   | -                 | -                 |
| Crack Seal/Surface Seal Walking Path             | 5,000               | -                   | -                   | 40,000              | -                 | -                 |
| Park Entrance Sign                               | 5,000               | -                   | -                   | -                   | -                 | -                 |
| <b>SUPPLEE PARK TOTAL</b>                        | <b>33,500</b>       | <b>-</b>            | <b>-</b>            | <b>40,000</b>       | <b>-</b>          | <b>-</b>          |
| <b>GENERAL FUND CAPITAL TOTAL</b>                | <b>\$ 105,673</b>   | <b>\$ 4,673</b>     | <b>\$ -</b>         | <b>\$ 40,000</b>    | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>SEWER</b>                                     |                     |                     |                     |                     |                   |                   |
| Install Supervisory Control & Data (SCADA)       | -                   | 40,000              | -                   | -                   | -                 | -                 |
| WWTP - RAS Pump Building                         | -                   | 75,000              | -                   | -                   | -                 | -                 |
| WWTP - Generator & Transfer Switch               | 200,000             | -                   | -                   | -                   | -                 | -                 |
| Process Air Blower for Tanks                     | -                   | 10,000              | -                   | -                   | -                 | -                 |
| Fabrication for Splitter Box                     | 7,500               | -                   | -                   | -                   | -                 | -                 |
| WWTP Roof (Shop)                                 | 23,000              | -                   | -                   | -                   | -                 | -                 |
| Rickerts Road Sewer Main MH 81 to MH 19          | 250,000             | 750,000             | -                   | -                   | -                 | -                 |
| Rickerts Road Sewer Main MH 78 to 81, soft costs | 10,000              | -                   | -                   | -                   | -                 | -                 |
| Kern Drive Interceptor MH 19 to MH 23            | -                   | -                   | -                   | -                   | 300,000           | 700,000           |
| <b>QNB BORROWING PROJECTS</b>                    |                     |                     |                     |                     |                   |                   |
| Kern Drive Interceptor Extension                 | -                   | -                   | 1,200,000           | 2,800,000           | -                 | -                 |
| <b>SEWER FUND CAPITAL TOTAL</b>                  | <b>\$ 490,500</b>   | <b>\$ 875,000</b>   | <b>\$ 1,200,000</b> | <b>\$ 2,800,000</b> | <b>\$ 300,000</b> | <b>\$ 700,000</b> |
| <b>STREET IMPROVEMENT</b>                        |                     |                     |                     |                     |                   |                   |
| Crack Seal Project (Various Roads)               | 10,000              | 5,000               | 5,000               | 5,000               | 5,000             | 5,000             |
| <b>QNB BORROWING PROJECT</b>                     |                     |                     |                     |                     |                   |                   |
| Road Improvement Project                         | 113,500             | -                   | -                   | -                   | -                 | -                 |
| <b>STREET IMPROVEMENT FUND TOTAL</b>             | <b>\$ 123,500</b>   | <b>\$ 5,000</b>     | <b>\$ 5,000</b>     | <b>\$ 5,000</b>     | <b>\$ 5,000</b>   | <b>\$ 5,000</b>   |
| <b>WATER</b>                                     |                     |                     |                     |                     |                   |                   |
| Install Supervisory Control & Data (SCADA)       | -                   | 150,000             | -                   | -                   | -                 | -                 |
| Well # 5 Air Stripping System Rehab              | -                   | 250,000             | -                   | -                   | -                 | -                 |
| Lead & Copper Service Line Inventory             | 300,000             | -                   | -                   | -                   | -                 | -                 |
| PFOA & PFOS Treatment / Infrastructure           | 60,000              | 500,000             | 1,500,000           | 1,500,000           | 500,000           | -                 |
| Locator for Waterlines                           | 3,500               | -                   | -                   | -                   | -                 | -                 |
| Acid Wash Well # 5                               | -                   | -                   | 10,000              | -                   | -                 | -                 |
| <b>WATER FUND CAPITAL TOTAL</b>                  | <b>\$ 363,500</b>   | <b>\$ 900,000</b>   | <b>\$ 1,510,000</b> | <b>\$ 1,500,000</b> | <b>\$ 500,000</b> | <b>\$ -</b>       |
| <b>CAPITAL PROJECTS TOTAL</b>                    | <b>\$ 1,083,173</b> | <b>\$ 1,784,673</b> | <b>\$ 2,715,000</b> | <b>\$ 4,345,000</b> | <b>\$ 805,000</b> | <b>\$ 705,000</b> |