

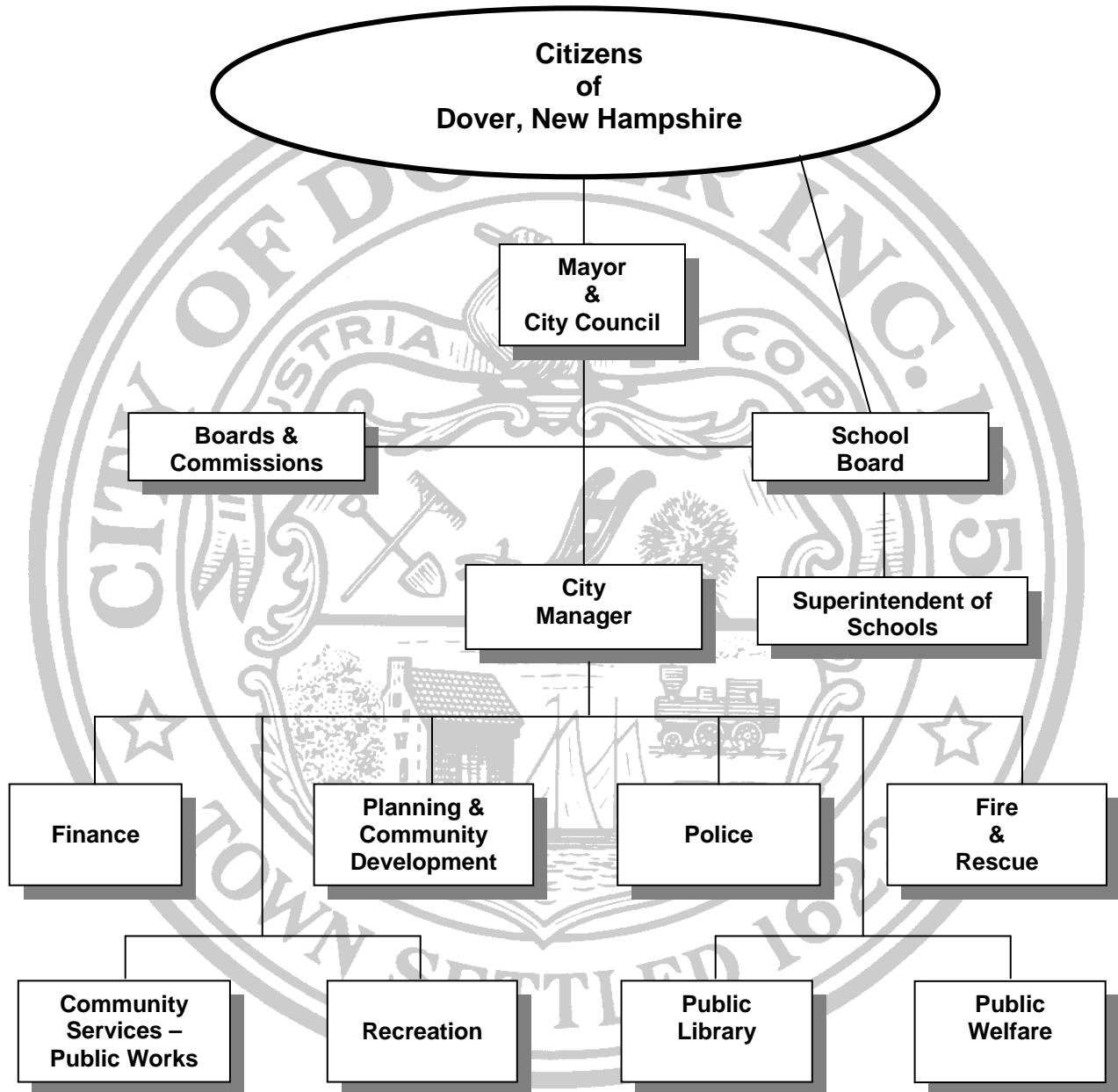
City of Dover

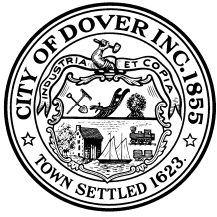
New Hampshire

Summary of Proposed Budget Fiscal Year 2015

As submitted to the City Council
By City Manager J. Michael Joyal, Jr.

City of Dover Organizational Chart





City of Dover

New Hampshire

FISCAL YEAR 2015

City Council Members

Mayor: Karen Weston

Ward 1: John O'Connor

Ward 2: William Garrison III

Ward 3: Deborah Thibodeaux

Ward 4: Dorothea Hooper

Ward 5: Catherine Cheney

Ward 6: Jason Gagnon

Deputy Mayor: Robert Carrier

At Large: Anthony McManus

City Manager

J. Michael Joyal, Jr.

Departments

Finance

Planning

Police

Fire and Rescue

Community Services

Public Library

Recreation

Public Welfare

Daniel R. Lynch

Christopher G. Parker

Anthony F. Colarusso, Jr.

Richard Driscoll

Douglas W. Steele, II

Cathy Beaudoin

Gary Bannon

Lena C. Nichols

School Board

At Large: Betsey Andrews Parker

At Large: Michelle Muffett-Lipinski

At Large: Amanda Russell

At Large: Kathleen Morrison

At Large: Carole Soule McCammon

At Large: Sarah Greenshields

At Large: Doris Grady

Student Liaison: Preston Massingham

Superintendent of Schools

Antonio Fernandes

City of Dover, NH

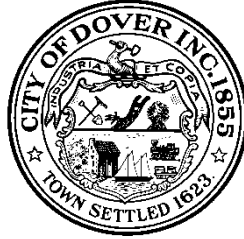
Proposed Budget Summary- Fiscal Year 2015

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City Manager

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City of Dover, New Hampshire

OFFICE OF THE CITY MANAGER

April 9, 2014

To the Honorable Mayor and Members of the City Council:

In accordance with the City Charter, I respectfully submit to you the City of Dover's Proposed Budget for Fiscal Year 2015. The sources and uses of funds proposed within this budget include the School Board's approved recommendation for the School Department along with estimates that have been assembled for all other local government functions. This budget proposal continues efforts to prioritize and support an efficient delivery of core municipal services in the areas of public safety, education and infrastructure maintenance along with other basic yet essential local government activities. It does so by not only identifying the fiscal resources needed for the coming fiscal year but also responsibly anticipating and ensuring the sustainability of resources needed to meet our community needs well into the future.

Budget Considerations

Consistent with those submitted in prior years, the development of the Proposed Fiscal Year 2015 Budget involved a thorough review of all municipal functions and service priorities by the elected Dover School Board and our administrative staff in consultation with the citizen members of various advisory boards and commissions. This review was accomplished over the course of several months and was directly influenced by identifying and responding to the varied needs and interests of our customers – our community's residents, businesses and visitors.

Again this year, the service priorities and funding needs incorporated into this budget proposal have been shaped by several different factors. These factors include the strategies and specific goals contained in our community's Master Plan, contractual obligations, state and federal mandates, economic conditions, operational needs and our established financial policies. Each of these factors required different considerations and imposed various constraints in seeking to appropriately balance the allocation of scarce fiscal and other resources in fulfilling our community's overall service requirements.

In striving to meet the needs and expectations of our customers and respond to the various other factors that influence the budgeting process, this budget proposal reflects a total \$119,604,923 for spending from all funds. This is a 3.6% increase over the prior year and 2.2% more than the change in the year-end average of the Consumer Price Index-Urban for the Boston-Brockton-Nashua, MA-NH-ME-CT region.

Although the proposed budget as assembled for all non-school departments conforms to the tax cap requirements of our City Charter, the school department local property tax levy does not and slightly exceeds the tax cap calculation by \$29,185. As a result, the adoption of this budget as proposed will require a 2/3rd's affirmative vote by the City Council as opposed to a simple majority.

Budget Prioritization

Our community's overall strategic priorities and requirements for municipal services are addressed throughout the proposed budget. These priorities have been derived and continue to be refined by listening to the "voice of our customers". This is accomplished through a number of means including the engagement of residents and business owners in collaborative planning and community problem solving activities, citizen input provided during public hearings and citizen forums, formal and informal customer surveys, actual demand for services and mandates imposed by our representative legislative bodies. Ultimately, this feedback drives the strategic planning incorporated into our community's Master Plan and establishes the following strategic focus areas for the prioritization and allocation of available funds:

- **Public Safety** – Proactively protect citizens and mitigate losses from medical emergencies, crime, fire and natural/manmade disasters.
- **Public Education** – Support and provide access for students to experience opportunities for a quality education.
- **Public Infrastructure** – Maintain safe and reliable public roads, storm water, drinking water and sewer systems, and municipal facilities.
- **Economic Development** – Support and encourage a quality of life that sustains a robust economy and availability of quality employment.
- **Fiscal Stewardship** – Responsibly manage and ensure the sustainability of financial practices necessary for the ongoing provision of all essential municipal services.

Core Service Deliverables

The development of the Proposed Fiscal Year 2014 Budget involved an extensive review and prioritization of core services across all facets of our municipal organization. These core services include the functions of general government, public safety, public works, culture and recreation, human services and education. Also included was our community's required share of funding for intergovernmental services provided by Strafford County.

In evaluating the funding requested and deemed necessary to include in the proposed budget for the core services and various activities and programs delivered by our municipal government, prime consideration was given specifically to those services that were mandated or otherwise legally required to be provided. Additional consideration was given for those services that substantially covered their costs via grants and/or user fees, those services with increasing demand for services and those services that were not otherwise readily available via the private sector.

Throughout the proposed budget, contracting of services to private sector providers is recommended and continued. This includes continuing contracting in the areas of grounds care maintenance, road and utility construction, solid waste and recycling, specialized administrative, technical and consulting activities, facility repairs, and more. Where deemed necessary and proven to be the most effective and efficient means for delivering services, dedicated and competent staff have been employed and are proposed to continue delivering services locally.

As identified in the following sections of this document, this proposed budget does reflect certain adjustments to ensure that core service deliverables are not only maintained but remain sustainable for the long-term. In proposing the priorities and adjustments reflected throughout this proposed budget, additional consideration was given to ensure that our limited resources are being invested into the service areas that support leading practices.

Conclusion

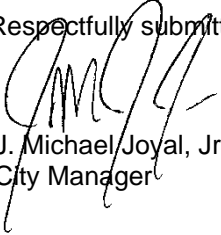
Over the course of the next several weeks, the department heads and I look forward to presenting more detailed information regarding the various revenue and expenditure items included in this proposed budget. With thoughtful discussion, citizen involvement and difficult decisions ahead, I trust we will once again be able to assure Dover's citizens of a thoroughly reviewed and well reasoned budget having been adopted.

In closing, I wish to extend my sincere appreciation to the School Board, the School Superintendent, our department heads and all of their staff for the considerable effort expended in refining and assembling this budget proposal. I also wish to specifically thank Dan Lynch, our Finance Director, for the considerable time and effort he has and will continue to invest throughout the budget development process.

Lastly, please join me in once again acknowledging not only the professionalism and commitment of our municipal employees but also their ongoing cooperation and understanding. Our employees make significant and extraordinary efforts day in and day out in delivering the many varied services and programs that contribute to the overall quality of life in our community.

As always, I extend my continuing admiration and appreciation to all who have contributed in the past and strive going forward to improve upon the exceptional and highly regarded community our City of Dover has become.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Michael Joyal, Jr.", written over the typed name below.

J. Michael Joyal, Jr.
City Manager

The Budget Process

Fiscal Year - July 1 through June 30

Date	Ref*	Action:
Capital Improvements Program (CIP) Budget		
July through August	AR 1-2	Departments submit proposed changes to the six year CIP to the City Manager. Requests are reviewed and final recommendations prepared in a Proposed CIP document. Year one of CIP is for the next fiscal year.
In September	AR 1-2	Proposed CIP is submitted to the Planning Board for review and recommendations to the City Manager.
November and December	AR 1-2	The Proposed CIP, along with Planning Board recommendations is submitted by the City Manager to the City Council for their review.
By end of December	AR 1-2	The City Council approves the six year CIP and the bond authorization for year one projects requiring debt financing.
Annual Operating Budget		
During December & January		City departments develop and submit budget requests to the City Manager for the next fiscal year based on the needs of their respective departments. Requests include the year one operating budget portion of the CIP.
From Feb 1 to March 15	Ord 9-1	The City Manager reviews departmental budgets requests with the departments. On or before March 15, the School Board must submit their recommended budget to the City Manager.
By April 15	C6-3 & Ord 9-1	City Manager submits his proposed budget recommendations, with the original department requests and the School Board's recommended budget to the City Council.
From April 15 to June 15		The City Council reviews the proposed budget with City Manager, departments and the School Board.
By June 8	C6-4 & RSA 44:10	Public hearings are held at least seven days in advance of adoption by City Council. Separate hearings held for City and School portions at least 24 hours apart.
By June 15	C6-5 & Ord 9-2	The City Council adopts a budget resolution for the next fiscal year with final spending authority for each department. The City Council has bottom line authority on the School Board recommendation. Passage of the final budget requires a majority vote.
By Mid-Oct	RSA 21-J:35	The property tax rate is set by the N.H. Department of Revenue Administration based on the final adopted budget and the revised total assessed property value. (Assessment date 4/1.)
During Fiscal Year	C6-8	Adjustments to the budget can be made in one of three manners: A non-school department may transfer appropriations between accounts within his divisions with City Manager approval. The City Manager may request transfers of appropriations between non-school departments with majority approval of the City Council. The City Council may amend the budget by appropriating additional revenue sources or raising taxes (if before the rate has been set). This requires a two-thirds vote.

* The Reference column refers to: AR for Administrative Regulation, C for City Charter section, Ord for city ordinance, or RSA for State statute.

City of Dover
Fiscal Year 2015 Budget Analysis

All Budgeted Funds

Budget Development

The budget continues to be developed with direction from the adopted City Financial Policies. These include maintenance of reserves, capital outlay financing and debt policies (the policies are included in the Table of Contents and Budget Information section of the budget).

The City's budget process commences in the fall of each year with the Capital Improvements Program (CIP) budget. All capital spending of \$25,000 or more for items with useful lives of 3 years or longer are included in the CIP. Based on City Council financing policy, items are identified for bonding, annual operating budget or other type of financing. Items identified for the annual operating budget are included in the next City Manager's recommended annual budget. Departments are responsible for submitting their annual budget request to the City Manager. After reviews with the departments, the City Manager makes any final adjustments to his recommended budget. The City Manager's recommended annual budget (which includes the School Board request) for the next fiscal year, is due to the City Council by April 15th of each year. The City Council may add to, or cut from, the Manager's recommended budget by majority vote; however, the City Council must pass the budget by June 15th after separate public hearings for the City and School budgets and the budget becomes effective July 1. If the City Council does not adopt the budget by June 15th, the City Manager's recommended budget takes effect July 1. After the original budget is adopted, the City Manager may make appropriation transfers within a non-school department or transfer between non-school departments with City Council approval. After initial adoption, the City Council may amend the budget by two-thirds vote.

Appropriations

The General Fund accounts for 78.8% of the operational spending of the City. The General Fund incorporates the spending in such areas as Police, Fire, Community Services and the School Department. The Proprietary Funds are the next largest group, making up nearly 11.9% of the City's spending. This group is self-supporting and includes the Water and Sewer Utility Funds, and the Internal Service Funds. The Internal Service Funds are grouped in this section as they have the same basis of accounting, with City departments as their primary customer. Special Revenue Funds are funds whose revenues are restricted to specific areas of spending, representing 9.3% of spending. Many are Federal grants, such as the Community Development Block Grant and the School Federal Education Funds. Other Special Revenue Funds were established by the City Council, such as the Parking Activity Fund and the Residential Solid Waste Fund. The FY15 budget continues to present the newly established OPEB Liability Fund which is utilized for accounting for the costs of retiree health insurance in a central location within the City budget.

Appropriations	Amount	% Total
General Fund	94,264,390	78.8%
Special Revenue	11,074,247	9.3%
Proprietary Funds	14,266,286	11.9%
Total	119,604,923	100.0%

General Fund

General Fund Appropriations

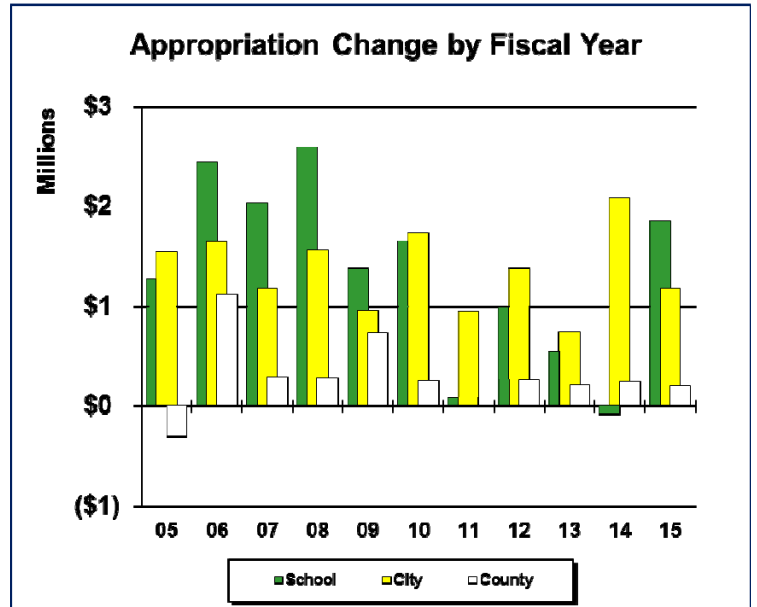
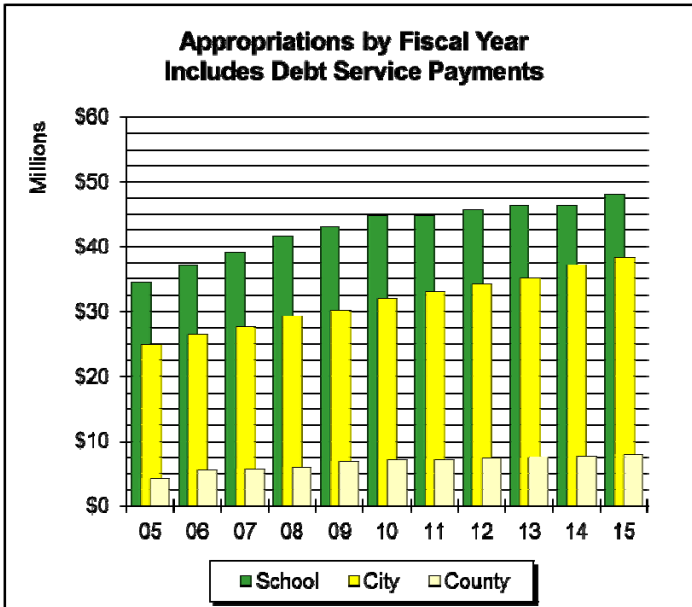
The proposed General Fund Budget for the City is \$38,260,218. This is an increase of \$1,177,249 or 3.2%. The School Board's request is \$48,023,704. This is an increase of \$1,845,661 or a 4.0% increase. Also included in this budget, are intergovernmental expenditures of \$7,980,468 representing the County Tax levy. This is an increase of \$208,669, or a 2.7% increase. The bottom line of the General Fund budget is an increase in spending of 3.5% or \$3,231,579.

Appropriations	FY14	FY15	Change	% Chng
City*	37,082,969	38,260,218	1,177,249	3.2%
School*	46,178,043	48,023,704	1,845,661	4.0%
County	7,771,799	7,980,468	208,669	2.7%
Total	91,032,811	94,264,390	3,231,579	3.5%

* Includes share of Debt Service

City of Dover

Fiscal Year 2015 Budget Analysis



City Appropriation Summary

The table reflects the components of the City appropriations. The single largest component is the Personal Services section of the budget. The total increase of the Personal Services section of the budget represents \$365,531 or 1.8%. Other operational costs make up an increase of \$457,907 or 5.2%. These two components make up departmental operations and maintenance with a net increase of \$823,438 or 2.8%. The next single largest component is Debt Service at an increase of \$148,868 or 2.5%. Capital Outlay has an increase of \$204,943 or 10.1%. The components of the increase are discussed below. (Also reference the Major Budget Changes & Tax Rate Impact in this section for a concise breakdown of changes to the General Fund.)

Appropriations	FY14	FY15	Change	% Chng
Personal Services	20,352,871	20,718,402	365,531	1.8%
Other Operation Costs	8,827,493	9,285,400	457,907	5.2%
Total Dept Operations	29,180,364	30,003,802	823,438	2.8%
Capital Outlay & Reserve	2,031,433	2,236,376	204,943	10.1%
Debt Service	5,871,172	6,020,040	148,868	2.5%
Total	37,082,969	38,260,218	1,177,249	3.2%

Components of City Appropriation Increase

Salaries and wages – This portion of the budget represents an increase of \$336,900 or a 2.5% increase. There is an overall increase to staffing of 2.96 FTEs in all budgeted funds. These position changes include the addition of two full-time Police Officers, increasing the part-time Plumbing Inspector to full-time status, and budgeting for two elections during the fiscal year.

City of Dover

Fiscal Year 2015 Budget Analysis

Medical and dental insurance – This fiscal year health insurance is budgeted at a decrease of 1.9% in rates as confirmed by the City’s insurance provider. Dental insurance is included at no increase in premium rates. Health and Dental insurance represent a \$34,508 decrease or 1.1% in the General Fund. Prior to FY96, the City used to pay 100% of the cost of health and dental insurance. Since FY96, employees have contributed toward the cost of health care. The table reflects the budgetary savings for active employees from FY09 through FY15 resulting from these initiatives. The \$12.9 million in savings to the City is the result of employee withholdings and the insurance buyout program.

Health & Dental	City Savings*	Net City Cost*	Savings % Cost
2015	2,381,752	5,918,759	28.7%
2014	2,307,960	6,053,982	27.6%
2013	2,044,111	5,699,970	26.4%
2012	1,812,212	5,062,186	26.4%
2011	1,652,335	4,640,611	26.3%
2010	1,400,733	4,114,646	25.4%
2009	1,314,193	3,996,765	24.7%
Total	12,913,296	35,486,919	26.7%

*Note: Includes all funds

Retirement – The City Retirement costs represent an increase of \$45,094 or 1.85%. The rates set by the New Hampshire Retirement System (NHRS) used to fund the NHRS are set every two years. NHRS increased rates effective July 1, 2013 for FY14 and FY15. The rates are applied against wages. In FY10 the State down-shifted a percentage of their contribution to the City, and an additional down-shift in cost from the State took place in FY11. The State down-shifting was scheduled to end in FY12 and return to the 35% State contribution towards Police and Fire (Group II) positions. However, the entire 35% State contribution towards Group II positions is a cost that continues to be down-shifted to the City during FY15. A component of the contribution rate increase is to address the unfunded liability of the NHRS. A portion of the employer contribution rates is an attempt to decrease the NHRS unfunded liability by FY2039.

Retirement Rates				
Group	FY14%	FY15%	Change	% Chng
City	10.77	10.77	0.00	0.0%
Police	25.30	25.30	0.00	0.0%
Fire	27.74	27.74	0.00	0.0%

Worker’s Compensation – The City is self-insured for worker’s compensation coverage. The FY15 budget reflects a level-funding for annual premium allocations for the City General Fund departments, as well as all other departments. The actuarial report for 2014 projected increased claim costs for FY2015, this is based upon existing claims incurred in FY2014 and projected claim costs for FY2015. The City is exploring options to move from self-funded to an insured plan for worker’s compensation for FY2015.

Purchased Services – This represents a net increase of \$62,484 or 1.93%. The largest increase represents \$41,515 for maintenance of buildings and equipment. Waste Disposal Services reflect a decrease of \$28,900.

Supplies - This represents an increase of \$71,235 or 3.0%. The largest increase consists of utility costs, which represent a cumulative increase of \$26,083 for Natural Gas, Electricity, Propane and Heating Oil. The next largest increase of \$23,495 is for operating supplies, mainly for sand and salt for winter road maintenance. The largest decrease is in the area of medicinal supplies for \$10,000.

Capital Outlay – This represents a net increase of \$204,943 as compared to FY14. Although the increase is \$204,943, the direct impacts to project funding identified within the approved Capital Improvements Program for inclusion in the annual budget is substantial. The FY15 adopted CIP identified \$3,054,720 in Capital Outlay to be financed in the FY15 General Fund operating budget. The amount included in the General Fund budget for Capital Outlay, including the reserve transfer of \$575,000, is \$2,236,376 or 73.2% of the amount adopted in the CIP. The FY15 proposed General Fund budget for City departments reflects a 5.8% level for capital outlay, including the reserve transfer of \$575,000. Credit rating agencies believe that a minimum of 5% of the budget should be earmarked for capital outlay to avoid debt burden and to keep flexibility. The FY15 budget promotes the utilization of capital reserve funding to procure such capital equipment as police vehicles, public works heavy equipment, and fire/rescue equipment.

City of Dover

Fiscal Year 2015 Budget Analysis

Other Expenses - This represents a net increase of \$8,335 or 1.03%. The major changes relate to decreases of \$29,449 in Grants/Subsidies. This decrease is offset by an increase of \$35,306 in Contingency to meet FY15 financial policy target of 0.38% of General Fund budget.

Transfers - This represents a net increase of \$449,422 or 15.79%. A transfer in the amount of \$2,431,318 to the OPEB Liability Fund for the General Fund portion of retirees' insurance obligations represents an increase of \$425,146. There is an increase of \$21,776 for grant funded Police Department positions to account for the reduced amount of federal funding to be received in FY15. The \$575,000 proposed to be added to the General Fund Capital Reserve is an amount required to be contributed to the reserve account to adequately fund planned CIP approved expenditures for Police Vehicles, Fire/Rescue Equipment, and Public Works Heavy Equipment. The proposed transfer amount to the General Fund Capital Reserve is consistent with the FY15 financial policy target.

Debt Service – The City Debt Service is a net increase of \$148,564 or 2.5%. A portion of the increase is attributable to the net impact for proposed debt issue in the spring of 2014 for authorized projects such as Tolend Road Reconstruction and Silver Street Reconstruction.

General Fund Revenue

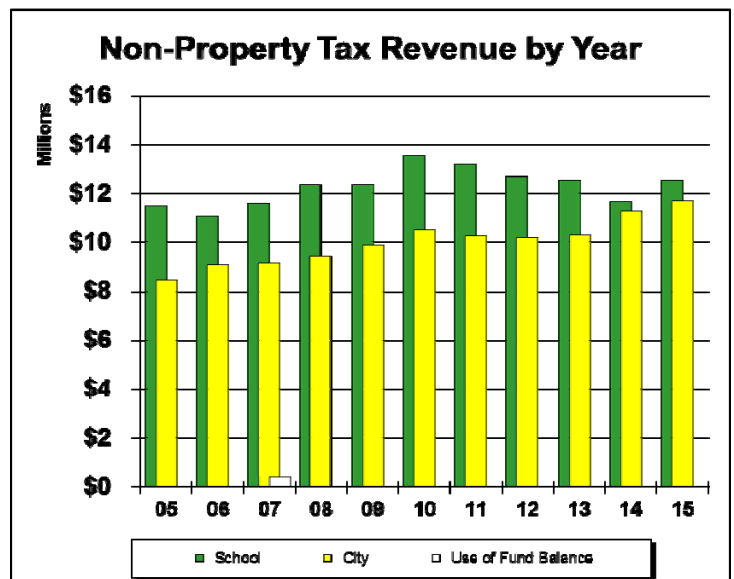
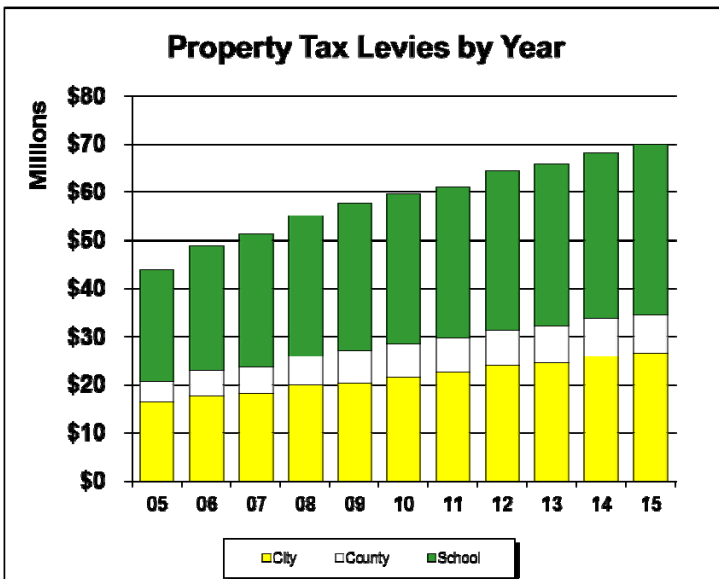
General Fund revenues are estimated at \$94,264,390 or 3.5% higher than the amounts for the prior year. Property Taxes represent 58.5% of all budgeted funds revenue and 74.2% of the General Fund's funding.

General Fund City revenue increased 3.9% and School revenue increased 7.2%. The Property Tax levy is proposed to increase 2.9%. The net increase in City revenue is due to a

Estimated Revenue	FY14	FY15	Change	% Chng
City	11,284,466	11,721,793	437,327	3.9%
School	11,710,032	12,555,916	845,884	7.2%
Property Taxes	68,038,313	69,986,681	1,948,368	2.9%
Budgetary Use of Fund Bal	0	0	0	NA
Total	91,032,811	94,264,390	3,231,579	3.5%

minor increase in motor vehicle registration permit fees and building permit fees. The increase in the School revenue is attributable to an increase in tuition revenue from neighboring school districts and an increase in the NH State Adequate Education grant.

In order to not deplete reserves, no Budgetary Use of Fund Balance is recommended in this budget. This action may result in the building of some additional reserves by year end.



City of Dover
Fiscal Year 2015 Budget Analysis

Property Tax Information

Property Tax Rate

The Property Tax Rate applies to each \$1,000 of assessed value of property in the City. The rate is arrived by dividing the net appropriations (appropriations less other revenue) by the net assessed value (total value less exemptions).

The table reflects the change in the estimated property tax rate that results from this budget's proposed appropriations and revenue estimates. Net local assessed value is estimated to be \$2,674,300,450. An estimated increase of \$25,000,000 for the value of new construction represents the increased in net local assessed value.

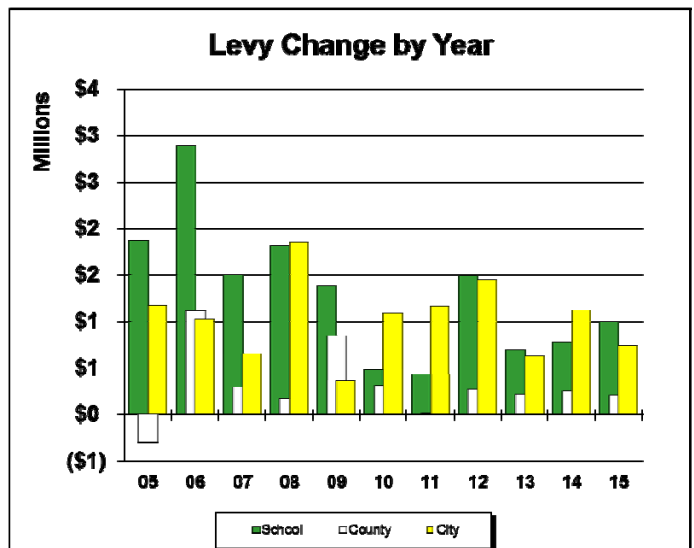
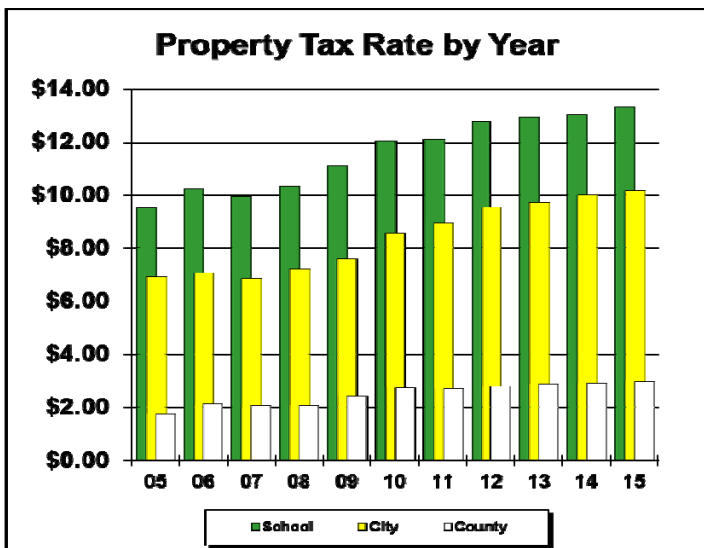
Tax Rate	FY14	FY15	Change	% Chng
City	9.99	10.17	0.18	1.8%
Use of Fund Balance	0.00	0.00	0.00	NA
Net City	9.99	10.17	0.18	1.8%
School - Local	10.54	10.75	0.21	2.0%
School - State	2.51	2.55	0.04	1.6%
Net School	13.05	13.30	0.25	1.9%
County Taxes	2.93	2.98	0.05	1.7%
Total	25.97	26.45	0.48	1.8%

The assessed value used for estimating the tax rate is last year's assessed value plus true growth taken from building permits, adjusted for market conditions. The final rates will vary due to the finalized assessment values reported to the state in the fall.

Summary of City Tax Rate Change	
	Rate
Personal Services	0.14
Other Operation Costs	0.01
City Revenue Change	(0.17)
Total Operations & Maintenance	(0.02)
Capital Outlay & Reserve Transfer	0.26
Debt Service	0.06
City Budgetary Change	0.30
Change in Veterans Credit	-
Impact to City Rate of Valuation Change	(0.12)
Net City Tax Rate Change	0.18

The Table to the left reflects the major components of the City portion of the Property Tax Rate increase.

Refer to the Major Budget Changes and Tax Rate Impact page in this section for more detail.



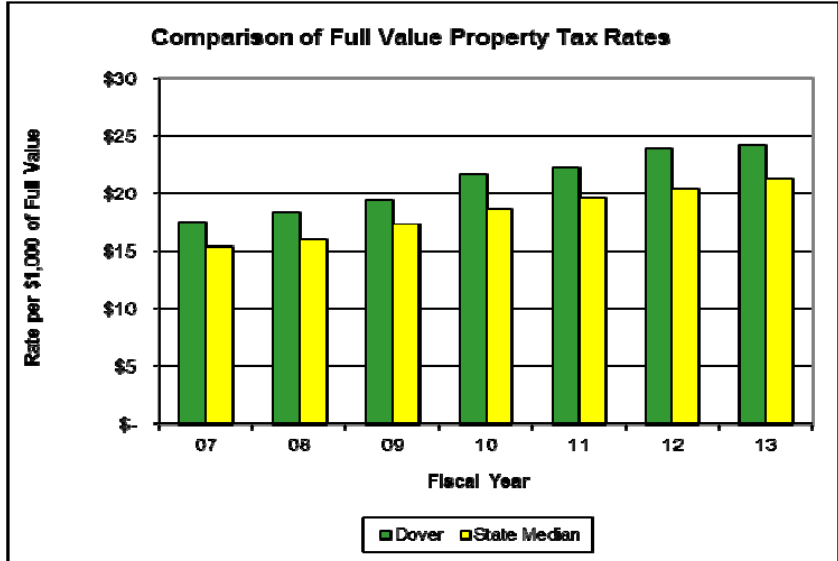
City of Dover

Fiscal Year 2015 Budget Analysis

Property Tax Rate Comparison

Each year, the Department of Revenue Administration (DRA) takes the local tax rate of each community and adjusts it as if the local assessments were at full market value. Using equalized property tax rates, a comparison can be made between various communities as to whether the rates are higher or lower. Comparing to the median equalized property tax rate for all municipalities can determine whether a city has a higher or lower overall rate.

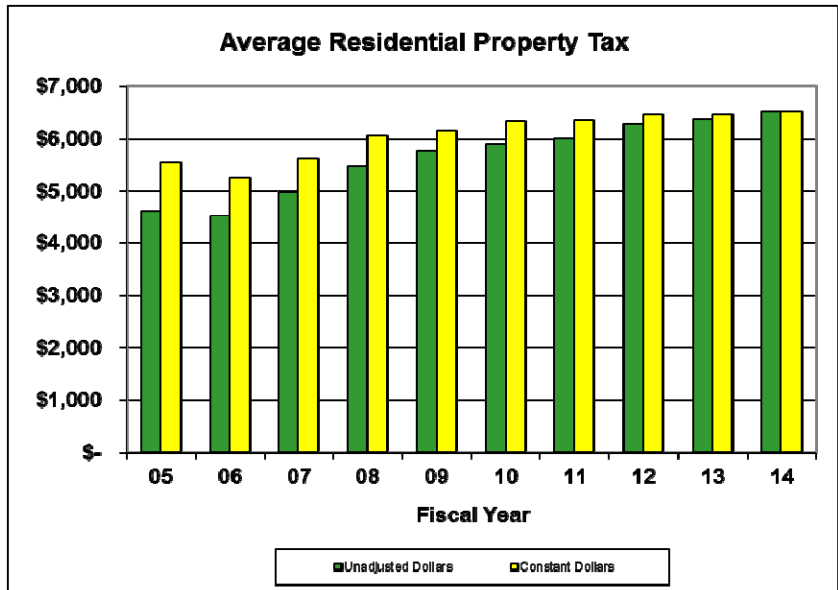
From a historical aspect, Dover's property tax rate has hovered at the median of all municipalities. The table shows 7 years of equalized tax rates for Dover and the median for all municipalities. This means that Dover's property tax rate is not in the higher or lower tax brackets, but is in the middle of the road and has been so over time. Maintaining this level of rate is good, considering the amount and quality of the services provided by the City. FY14 equalization numbers will not be available until later in the year.



Residential Property Taxes

Average residential property taxes have increased 3.4% annually in constant dollars over a 10 year period (5.5% annually in nominal or unadjusted dollars). Over a 5 year period the annual increases are 1.1% and 2.4% for constant and nominal dollars, respectively.

These were calculated by taking the average assessed value of all the residential properties in the City that have buildings on them and applying the property tax rate for each year.



Property Tax Fairness

Fairness in assessment of taxes is, and should be, of utmost importance to taxpayers. The State of New Hampshire relies on the assessment of values of properties at market value to attain this fairness or equity. The reason for changing assessments is a tax equity issue; i.e., that the tax burden is proportionally spread across all types of property. If assessed values are only changed every several years, in between the adjustments of value, should one class of property's market value grow faster than another, over time the class with faster growing market values will not be paying their fair share of property taxes. Conversely, a class of property whose market value grows slower than others will, over time, be paying more than their fair share. The logic that the City should, "leave the assessments alone" as taxpayers will pay too much if the City keeps changing them is the exact opposite of what is needed to achieve tax equity.

An important fact to remember is that an increase in total assessed value **does not** increase the total amount of property tax revenue the City receives. Increases or decreases to total assessed value only

City of Dover

Fiscal Year 2015 Budget Analysis

increases or decreases the property tax rate. The amount of taxes to be raised is determined by the budget process, including final revisions by the NH Department of Revenue Administration. There are statistical measures available to determine what extent tax equity has been achieved. The following discussions review these statistical measures as they relate to the City assessed value.

Assessment to Market Ratio

The results of the ratios over the last few tax years are represented in the table below. The percentage is the assessed value divided by the market price. Table is in Tax Years (Tax Year 2013 = Fiscal Year 2014).

Property Class	2006	2007	2008	2009	2010	2011	2012	2013
All Properties	95%	96%	95%	95%	97%	98%	99%	96%
Vacant Land	94%	82%	93%	96%	99%	94%	97%	99%
Single Family	94%	97%	95%	96%	97%	98%	98%	94%
Condominiums	95%	97%	95%	93%	97%	98%	99%	97%
Mobile Homes	94%	93%	90%	94%	96%	103%	101%	96%
Multi-Family Housing (2-3 units)	95%	90%	93%	89%	99%	101%	100%	97%
Apartments (more than 3 units)	98%	102%	91%	95%	91%	86%	101%	102%
Waterfront Improved	NA	81%	93%	92%	NA	95%	99%	96%
Waterfront Land Only	NA	NA	NA	NA	NA	NA	NA	NA
Commercial/Industrial	93%	86%	93%	94%	95%	96%	100%	98%

The 2013 ratios are preliminary and are expected to be certified by the DRA in May 2014. Classes reflecting 'NA' had insufficient sale information. The International Association of Assessing Officers (IAAO) considers the ratios of each class of property reasonable if they are within +/- 10% of the overall ratio. The City strives to be within +/- 5%. Since Tax Year 2000 the City annually evaluates ratios to maintain equity in the various classes of property. In Tax Year 2013 (current), an analysis was completed to continue to maintain the assessments closer to market while retaining the equity across the various classes of property.

Equity in Tax Base

The best measurement of equity throughout the tax base is the Coefficient of Dispersion (COD). The table below reflects the City's COD by year. According to the International Association of Assessing Officers (IAAO), the measure of equity falls into the following ranges listed in the table.

Percent	Equity Measure
10% or less	Excellent assessment equity
11% - 14%	Good assessment equity
15% - 20%	Fair assessment equity
over 20%	Poor assessment equity

Another measure reviewed to assist in determining fair assessment is the Price-Related Differential (PRD). This statistic measures the relationship between higher valued properties and lower valued properties, and their respective assessments. This statistic answers the question: "Is there a bias for, or against, lower or higher valued properties?" For example, a PRD over 1.00 indicates a regressive assessment base, or, that higher value properties are assessed at a lower ratio, conversely, a PRD under 1.00 indicates a progressive tendency, or, shows that lower value properties are assessed at a lower ratio than higher value properties. Ideally, this statistic should be 1.00, but IAAO recommends that the PRD fall between .98 and 1.03.

Tax Year	COD	PRD
2004	7.2	1.000
2005	7.3	1.00
2006	6.2	1.01
2007	7.2	1.01
2008	7.3	1.02
2009	7.5	1.00
2010	7.9	1.02
2011	7.1	1.02
2012	9.5	1.03
2013*	9.5	1.03

The table reflects both the COD and PRD for the City of Dover. Since 2001, the City has continued to keep a COD in the excellent assessment equity level as reflected in the table. The PRD is within the acceptable range set by the IAAO. TY 2013 ratios are preliminary and are expected to be certified by the DRA in May 2014.

City of Dover
Fiscal Year 2015 Budget Analysis

Other Major Funds

Appropriations

The two other major groups of budgets are the Enterprise Funds (including Internal Service Funds) and Special Revenue Funds. The Enterprise Funds consists of the Water and Sewer Utility Funds. These funds are supported by user fees and are accounted for on the full accrual basis.

The Water Fund is proposed at a decrease of \$557 or 0.0%. The major components of the change are an increase of \$36,705 in purchased services, a decrease of \$26,904 in supplies, and an increase of \$31,947 for minor capital outlay. There is an estimated decrease of \$38,131 in interest expense related to debt obligations. There is an estimated decrease of \$9,796 in depreciation expense on capital assets.

Enterprise Funds	FY14	FY15	Change	% Chng
Water	4,853,514	4,852,957	(557)	0.0%
Sewer	6,747,525	7,196,422	448,897	6.7%
Internal Service	2,200,798	2,216,907	16,109	0.7%
Total	13,801,837	14,266,286	464,449	3.4%

The Sewer Fund is proposed at an increase of \$448,897 or 6.7%. The increase mainly relates to an increase of \$50,626 in personal services, a decrease of \$24,146 in purchased services, and an increase of \$44,402 in other expenses. There is an estimated increase of \$162,091 in interest expense related to debt obligations for capital improvements to the Wastewater Treatment Plant. There is an increase of \$210,628 estimated for depreciation expense related to newly acquired capital assets.

The operations and maintenance portion of the Enterprise funds is reflected in the table to the right. This excludes depreciation, debt interest and transfers to capital reserves.

Operations & Maintenance				
Enterprise Funds	FY14	FY15	Change	% Chng
Water	2,609,650	2,657,020	47,370	1.8%
Sewer	3,545,277	3,621,455	76,178	2.1%
Total	6,154,927	6,278,475	123,548	2.0%

The Internal Service Funds (Workers Compensation, Fleet Maintenance, DoverNet and Central Stores) are also included for presentation purposes with the Enterprise section. The Special Revenue Funds make up the smallest share of the budgeted funds. Federal grant funds, including any related local match, make up the majority of the budgeted Special Revenue Funds. The major grant funds are the School Cafeteria, Education Federal Grant Funds and the Community Development Block Grant Fund. The remaining funds were created by the City Council such as the Parking Activity Fund and the Residential Solid Waste Fund.

In the proposed FY15 budget the Other Post Employment Benefit (OPEB) Liability Fund has been budgeted to centrally account for the City's OPEB obligations for retirees. As of June 30, 2013, the City has an estimated \$53.1 million OPEB liability and the Actuarial Determined Annual Required Contribution (ARC) is estimated at \$4,389,735. The proposed FY15 budget for the OPEB Liability Fund is \$1,564,477 for pay-as-you-go OPEB obligations for 103 retirees, an increase of \$179,347 or 12.95% over FY14 pay-as-you-go amount.

Utility Rates

The proposed budget reflects an increase to both the Water and Sewer rates. The utility rates are based on the cash needs of the Water and Sewer Funds. Depreciation expense and interest expense are deducted, along with other revenue sources and actual principal and interest payments on debt are added back. This amount is then divided by the estimated billable volume in hundred cubic feet (HCF) to arrive at the rates.

Rates	FY14	FY15	Change	% Chng
Water/HCF	4.69	4.69	0.00	0.0%
Sewer/HCF	6.53	7.28	0.75	11.5%
Combined W/S	11.22	11.97	0.75	6.7%

Financial Conditions and Local Economy

Local Economy The local economic environment over the past fiscal year has shown moderate improvement. Specific sectors, which have done better include advanced manufacturing, commercial multi-unit residential construction as well as a variety of services involving marketing and management consulting, healthcare, fitness and cleaning. General retail areas continue to show single digit, but consistent improvement.

Economic development activity continues to support local business retention and expansion despite the continued restrictions of critically important credit and financing availability for local small businesses and business start-ups.

Through aggressive business relocation outreach, coupled with stringent municipal spending restraints in the City's operations, Dover has successfully brought over 50 new/expanded businesses and 450 jobs to the City in the last five years.

The expanding healthcare industry in the City, its proximity to UNH, Pease Tradeport, and the Portsmouth Shipyard have continued to add stability and diversity to the economic mix and has kept Dover unemployment well below that of New Hampshire, New England, the surrounding communities, as well as the nation. Continuing to be the fastest growing City in New Hampshire continues to help Dover statistics as well. Dover's 10.4% growth rate of households with children under the age of 18 has kept a younger population demographic for the City over the past decade.

New Hampshire's GDP and labor force, in moderate decline since 2008, has now stabilized to some extent. The labor force of Dover has continued to grow about 1% per year with slight variations above and below that trend line. Dover now has approximately 3% more jobs than it had in 2008 at the start of the recession.

Dover's local current unemployment rate is 4.2% which is 0.6% lower than this time last year. The City's unemployment rate has consistently been lower than that of the United States as a whole, (7.3%) and the State of New Hampshire (5.1%). At the end of fiscal year 2013, the rate continued to show a slight decrease, while the national unemployment rate remained relatively flat.

In combination with the current economic environment and unemployment levels the median per capita income in Dover was \$31,344 and median family income was \$80,830.

The number of motor vehicle permits was consistent with 30,516 in FY13 as compared to 30,838 in FY 12. The number of building permits increased from 381 in FY12 to 436 in FY13 and the average permit value increased from \$62,427 to \$114,858.

Multi-Unit residential development has increased markedly in the City with moderate commercial growth during fiscal year 2013. This growth includes projects downtown (construction of 16 apartment units at the intersection of Silver Street and Central

Avenue), on the waterfront (the Dickenson Development project), as well as smaller rehabilitation projects along Central Avenue.

A consultant retained to work with the Planning Department and Planning Board to review the zoning along the roadways leading to and from downtown has developed preliminary draft regulations. These changes to the zoning code would increase flexibility along these roadways, while defining a look and feel for the built environment. A goal of this work is to reinforce the City's commitment to fostering a strong downtown core, which continues to foster growth and development.

Residential sales continue to improve moderately as inventory scarcity, rising mortgage rates and selling prices combined with more stringent down payment and credit quality requirements from lenders bring buyers and sellers into the market in the short term but put a brake on the long term growth prospects.

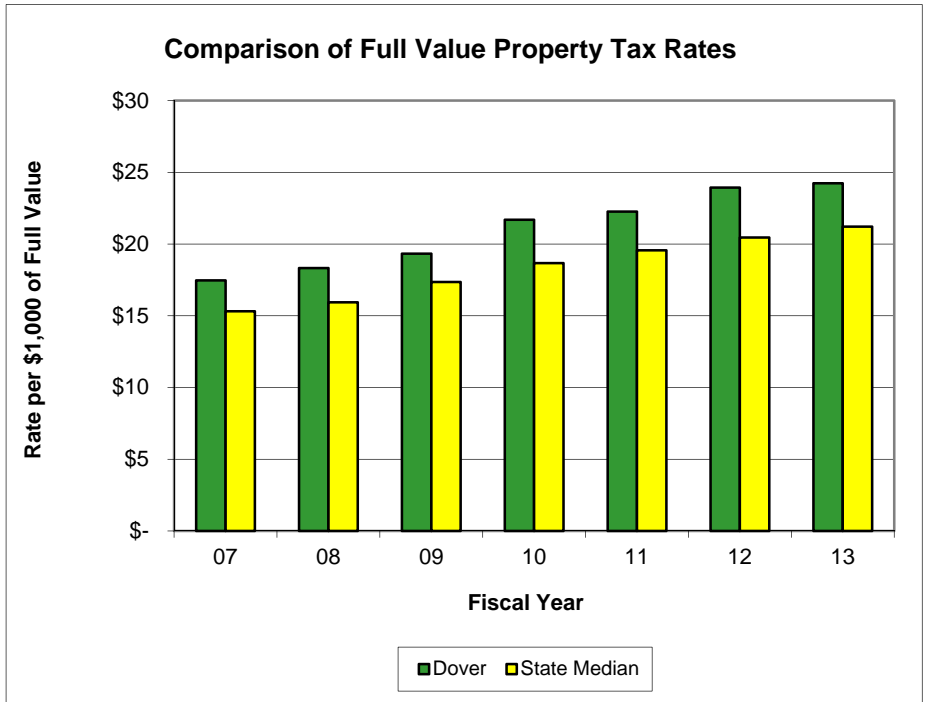
The First Street development, a \$12,250,000 mixed use development on a 30-40% utilized City owned parking lot is expected to provide a \$275,000 annual tax ratable minimum guaranteed for at least 24 years. Based upon the strong interest in this parcel, the City is reviewing opportunities to convert three other City owned parking lots into sites for redevelopment. These downtown infill projects will continue to keep the City core vibrant.

Three companies are putting in brewpubs in the downtown. In 2011, the conversion of 120,000 square feet of office space within the Cocheco Millworks into 120 residential units was approved. Demand was so strong that the first two phases of conversion were merged into one phase, and 74 of the 120 planned apartments are completed and fully occupied. The remaining 46 are due to start construction this fiscal year, if the demand remains steady.

Enterprise Park is now being considered for new builds by three companies both as expansions of current tenants and for relocation from out of state. Land options for a second Economic Development Park are being identified. Enterprise Park has netted \$2.4 million in taxes to date and is now providing \$497,000 in property taxes every year along with 420 jobs from 15 companies in residence. A new park would add depth to Dover's non-residential market, and would allow for more diversity in footprints, so that Dover would continue to be an attractive location for businesses looking for development sites ranging from 25,000 square feet buildings to over 100,000 square feet. Currently, Dover has not fully taken advantage of this potential.

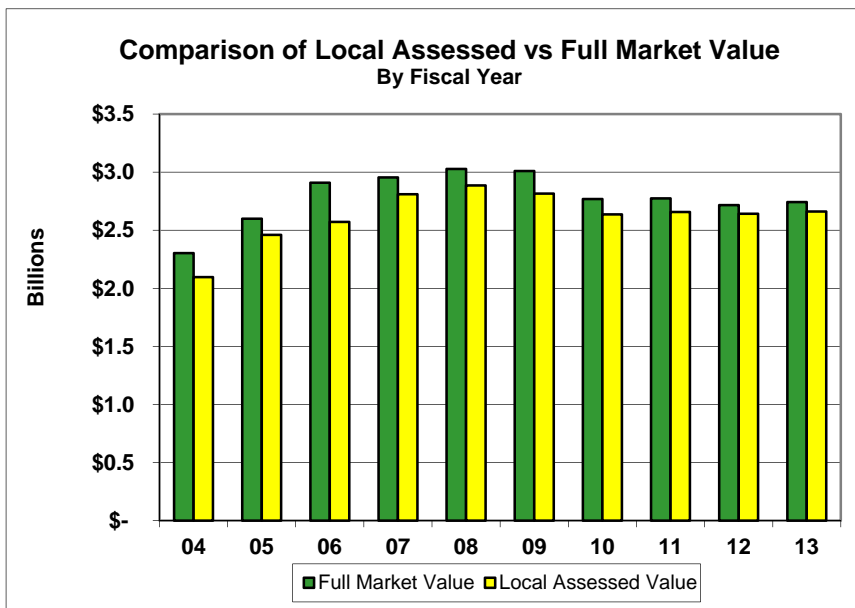
The Exit 9 corridor off the Spaulding Turnpike, in addition to the 100,000 square feet medical practice building in full occupancy, now has a large dental facility and a dialysis center in operation, both with significant business success and full employment. This corridor, anchored by Liberty Mutual, continues to attract larger commercial and industrial users to the City and continues to be a benchmark for economic development activities.

The City's full value property tax rate remained stable in comparison to the NH State median. The median reflects the mid-point of all rates in the State. Because Dover remains approximately at the median, this means that about half of the tax rates in the State are higher than Dover's and about half are lower. This is a good measure of tax burden as all municipal assessed values are brought to full market value and tax rates equalized.

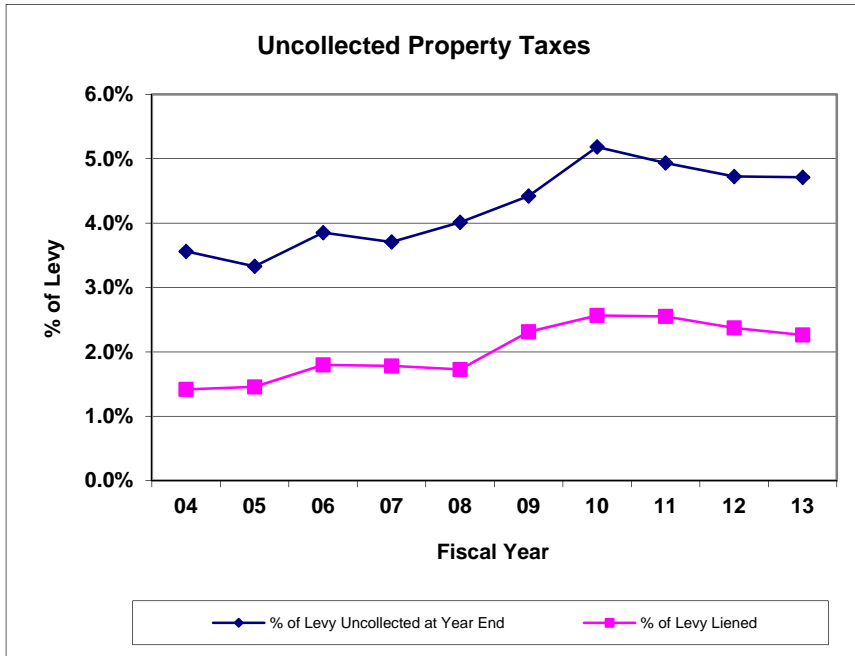


The level of real estate transactions in Dover during the past year has seen a strong increase, reaching pre-recession levels. The real estate sales activity in Dover for FY13 was 904 transactions versus 742 for FY12. This level of activity represents transfers of 9.1% of taxable parcels during FY13 increasing 1.6% from the level of 7.5% in FY12. In conjunction with this activity, the number of taxable parcels increased from 9,899 in FY12 to 9,950 in FY13, a 0.5% increase. The stable growth of taxable parcels in combination with an increase of property values has resulted in the estimated equalized property value per capita changing from \$89,532 for FY12 to \$89,979 in FY13, an increase of 0.5% for the fiscal year.

Full market value as determined by the NH Department of Revenue Administration



increased 0.7% during the fiscal year. Assessed value as a ratio of full market value was 97.0%. In the second half of fiscal year 2013 the City's assessed property values appeared to have some increase based on sales data. As of April 1, 2013 the City's overall assessed values demonstrated a 1.37% increase in value over the prior year.



The percentage of uncollected taxes for the current tax levy at the end of fiscal year 2013 was 4.7%, this is consistent with 4.7% in FY12 (actual amount increasing to \$3.1 million from \$3.0 million). There were 305 parcels from the current tax levy with outstanding taxes that had a lien placed, down from 355 last year. The number of delinquent parcels

decreased by 50 or 14.1%. The dollar amount of the liens decreased to 2.3% of the tax levy as compared to 2.4% for last year. The actual amount of the executed lien decreased 1.5% from \$1,563,176 to \$1,539,994.

Financial Position The City's General Fund ended Fiscal Year 2013 with an increase

to its Unassigned Fund Balance of \$1,506,019 to \$8.79 million. The General Fund unassigned fund balance at June 30, 2013 was 9.68% of the FY14 budget (8% is the minimum requirement of the City Financial Policies). The Water Fund saw a decrease in unrestricted net assets of \$1.46 million, from \$2,733,914 to \$1,274,824. The Water Fund decrease is primarily due to investment in capital assets during FY2013. The Sewer Fund saw a decrease in unrestricted net assets of \$2.47 million, from \$4,298,694 to \$1,826,942. A significant portion of the decrease in unrestricted net assets of the Sewer Fund is the result of investments in capital assets during FY2013.

Unreserved Net Assets		
Fund	FY13	FY12
General	8,791,826	7,285,807
Water	1,274,824	2,733,914
Sewer	1,826,942	4,298,694
Total	11,893,592	14,318,415

In FY2009 the Arena Fund was dissolved into the City's General Fund. The City continues to be diligent to balance the fiscal operations of the Arena, including scheduled fee increases and expenditure control. The Arena operating results, inclusive of related debt obligations, were revenues in excess of expenditures of \$35,686 in FY2013, \$64,809 in FY2012 and \$32,503 in FY2011.

The liquidity of the General, Water and Sewer Funds is good and continues to show a favorable trend. This is based on the quick ratio which is a measure of current assets (excluding inventories) divided by current liabilities. The General Fund had a quick ratio of 1.89 with Water and Sewer Funds of 4.20 and 2.00, respectively. A ratio of 1 is considered satisfactory.

The amount of debt incurred by the City remains below the State statutory limits as set forth in RSA 33:4-a for the City and School District, and RSA 33:5-a for the Water Fund. There is no statutory debt limit for the Sewer Fund. The State statutory limit for the City is 3% of Base valuation as determined by the New Hampshire Department of Revenue Administration (NH DRA), the statutory limit for the School District is 7% of Base valuation as determined by NH DRA, and the statutory limit for the Water Fund is 10% of base valuation as determined by NH DRA. As of June 30, 2013 the City had utilized 62.2% of its statutory debt limit, the School District utilized 12.3% of its statutory debt limit, and the Water Fund had utilized 5.1% of its statutory debt limit.

The City Council established self-imposed policy limits that are significantly lower than those set by State statute. As of June 30, 2013 the percent of the City's more conservative debt policy used was 95.8%, the School was 41.5%. General Fund net debt per capita is at \$1,816, an amount considered reasonable for a municipality the size of Dover. The General Fund's net debt to equalized value is 2.46%. The General Fund's net debt service as a percent of budget is 9.4%. This measure, although within the 10% recommended by policy, it is close to the policy limit partially as a result of a higher rate of debt pay down resulting in a favorable reduction in the cost for debt.

The Water fund is at 100% of the City Council self-imposed policy limit. The Sewer fund remained within the City Council self-imposed policy limits with 36.7% being utilized. Net debt service to budget in the Water Fund is 32.7% and 20.7% within the Sewer Fund, within the 40% set by policy.

In May 2012 Moody's downgraded the City's May 2010 Aa2 rating to an Aa3 rating. In May 2012 Standard & Poor's reaffirmed their May 2010 AA rating of the City.

Policy Monitoring, Long Term Financial Planning, and Responding to the Impact of the U.S. Economic Decline

On April 27, 2011 the City Council adopted a resolution to implement 32 financial policies. These adopted policies include maintaining all of the existing policy statements adopted in 1996 with updates to several of the benchmark indices. In addition, several new policy statements were also included reflecting the most current best practices identified by the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting. These financial policies address areas such as Stabilization Funds, Fees and Charges, Debt Issuance and Management, Use of One-Time and Unpredictable Revenues, Balanced Budgeting

Practices, Revenue Diversification, and Contingency Planning. A copy of the financial policies adopted by the City Council is available on the City's website.

The City Council routinely adopts fiscal initiatives to respond to the changes in the economy that have resulted in impacts such as declines to non-property tax revenues and the community's tolerance for tax increases. The City Council has limited adoption of bonding authorizations to be consistent with the annual amount of debt being retired by the City's tax supported General Fund. The objective of this initiative is to move the City away from recurring debt financing and funding capital reserves at an appropriate level to move from debt financing certain capital outlay. These actions are consistent with the City's Debt Issuance and Management financial policies.

The City Manager and City Department Directors conduct an on-going evaluation of fiscal operations to insure that expenditures are managed in concert with revenues to insure General Fund Balance is maintained consistent with City policy limit. In FY2012 the City reached the prescribed 8% policy for unassigned General Fund Balance by ending the year with an 8.2% level. In FY2013 the City complied with the General Fund Balance policy by achieving an Unassigned Fund Balance of 9.68%.

In FY2013 the City was successful in contributing 10% of the actuarially calculated OPEB Annual Required Contribution to an established dedicated fund. This action is consistent with the City's financial policy objective for managing and prefunding the City's OPEB obligations.

In FY2013 the City, consistent with financial policies, maintained sufficient annual contributions into the General Fund Capital Reserve, Water Fund Capital Reserve and Sewer Fund Capital Reserve.

The City recognizes the importance of a formal process for long term financial planning and forecasting. The City has procured a formal forecasting software application to aid in financial planning. The City has populated the software with the necessary data and has utilized this tool to provide insight to evaluating policy recommendations. The software is utilized to provide formal fiscal forecasting reports complete with national, regional, and local economic overviews and a 5-year projection of both General Fund operations and tax levy impacts as part of the budget process.

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department

Function	Description	FY 14 City Council Adopted	FY 15 Department Requests	City Mgr Changes	FY 15 City Mgr Proposed	FY15-14 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
CITY COUNCIL							
41110	City Council	411,699	372,192	0	372,192	(39,507)	-9.6%
EXECUTIVE							
41320	City Manager's Office	422,064	438,048	(3,489)	434,559	12,495	3.0%
41530	City Attorney's Office	253,254	244,679	(1,633)	243,046	(10,208)	-4.0%
46510	Business Assistance	130,000	132,500	0	132,500	2,500	1.9%
	Total Executive Dept.	805,318	815,227	(5,122)	810,105	4,787	0.6%
FINANCE							
41511	Finance & Accounting	782,434	795,218	(8,836)	786,382	3,948	0.5%
41513	Tax Assessment Division	409,529	420,688	(3,157)	417,531	8,002	2.0%
41520	City Clerk & Tax Collection Division	402,551	393,616	(2,238)	391,378	(11,173)	-2.8%
41525	Elections	26,217	37,422	0	37,422	11,205	42.7%
	Total Finance Dept.	1,620,731	1,646,944	(14,231)	1,632,713	11,982	0.7%
PLANNING							
41910	Planning Department	491,541	574,094	(61,760)	512,334	20,793	4.2%
	Total Planning Dept.	491,541	574,094	(61,760)	512,334	20,793	4.2%
POLICE							
42110	Police Department - Administration	251,798	251,424	(2,661)	248,763	(3,035)	-1.2%
42120	Police Field Operations	3,769,042	4,074,519	(171,644)	3,902,875	133,833	3.6%
42150	Police Support	2,469,394	2,589,142	(22,101)	2,567,041	97,647	4.0%
42180	Public Safety Dispatch	697,897	720,175	(8,105)	712,070	14,173	2.0%
	Total Police Dept.	7,188,131	7,635,260	(204,511)	7,430,749	242,618	3.4%
FIRE & RESCUE							
42210	Fire & Rescue Administration	323,754	331,252	(3,266)	327,986	4,232	1.3%
42220	Fire & Rescue Suppression	6,389,354	6,638,637	(112,088)	6,526,549	137,195	2.1%
42250	Inspection Services	478,440	542,376	(6,532)	535,844	57,404	12.0%
42280	Fire & Rescue Buildings	93,933	111,867	0	111,867	17,934	19.1%
	Total Fire & Rescue	7,285,481	7,624,132	(121,886)	7,502,246	216,765	3.0%
COMM SERV - PUBLIC WORKS							
43111	CSD - Administration	96,919	96,269	(847)	95,422	(1,497)	-1.5%
43112	CSD - Engineering	243,970	246,802	(414)	246,388	2,418	1.0%
43121	CSD - Streets	1,902,374	2,861,822	(806,931)	2,054,891	152,517	8.0%
43125	CSD - Snow Removal	450,527	467,770	0	467,770	17,243	3.8%
43155	CSD - Storm Water	891,911	850,270	(5,231)	845,039	(46,872)	-5.3%
43160	CSD - Street Lighting	286,380	302,772	0	302,772	16,392	5.7%
43180	CSD - Facilities & Grounds	963,567	1,038,363	(8,080)	1,030,283	66,716	6.9%
41941	CSD - General Gov't Buildings	246,250	231,353	0	231,353	(14,897)	-6.0%
41951	CSD - Cemetery	188,175	183,799	(1,028)	182,771	(5,404)	-2.9%
43240	CSD - Recycling & Waste Mgmt	612,646	580,446	(559)	579,887	(32,759)	-5.3%
	Total Public Works	5,882,719	6,859,666	(823,090)	6,036,576	153,857	2.6%
RECREATION							
45110	Recreation Administration	285,374	285,057	(4,294)	280,763	(4,611)	-1.6%
45120	Recreation Programs	46,512	62,002	0	62,002	15,490	33.3%
45121	McConnell Center	185,009	206,013	0	206,013	21,004	11.4%
45124	Indoor Pool	430,570	442,014	(1,790)	440,224	9,654	2.2%
45125	Thompson Pool	124,409	130,375	0	130,375	5,966	4.8%
45149	Arena	936,955	953,504	(5,272)	948,232	11,277	1.2%
	Total Recreation	2,008,829	2,078,965	(11,356)	2,067,609	58,780	2.9%
PUBLIC LIBRARY							
45500	Public Library	1,056,082	1,109,563	(7,072)	1,102,491	46,409	4.4%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed							
By Department							
Function	Description	FY 14 City Council Adopted	FY 15 Department Requests	City Mgr Changes	FY 15 City Mgr Proposed	FY15-14 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS (CONT.)							
PUBLIC WELFARE							
44410	Public Welfare - Administration	267,167	275,484	(3,714)	271,770	4,603	1.7%
44430	Public Welfare - General Assistance	576,000	672,100	(100,000)	572,100	(3,900)	-0.7%
	Total Human Services	843,167	947,584	(103,714)	843,870	703	0.1%
	TOTAL DEPARTMENT APPROP	27,593,698	29,663,627	(1,352,742)	28,310,885	717,187	2.6%
OTHER CHARGES							
41991	Misc General Government	1,036,623	927,975	(5,000)	922,975	(113,648)	-11.0%
47100	Debt Service - City	5,871,476	6,020,040	0	6,020,040	148,564	2.5%
49000	Transfers	2,581,172	3,006,318	0	3,006,318	425,146	16.5%
	Total Other Charges	9,489,271	9,954,333	(5,000)	9,949,333	460,062	4.8%
	TOTAL CITY GENERAL FUND APPROPRIATIONS	37,082,969	39,617,960	(1,357,742)	38,260,218	1,177,249	3.2%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
ESTIMATED REVENUE							
	City Revenues	11,284,466	11,721,793	0	11,721,793	437,327	3.9%
	Less County Portion of BPT	0	0		0	0	0.0%
	Use of Fund Balance	0	0	0	0	0	NA
	TOTAL OTHER REVENUE	11,284,466	11,721,793	0	11,721,793	437,327	3.9%
	TOTAL CITY ESTIMATED REVENUES	11,284,466	11,721,793	0	11,721,793	437,327	
PROPERTY TAXES							
	City Property Taxes	26,456,159	28,553,823	(1,357,742)	27,196,081	739,922	2.8%
	Use of Fund Balance Impact	0	0	0	0	0	0.0%
	Less Veteran Credit	(657,656)	(657,656)	0	(657,656)	0	0.0%
	Total City Property Tax	25,798,503	27,896,167	(1,357,742)	26,538,425	739,922	2.8%
	NET CITY PROPERTY TAX LEVY	25,798,503	27,896,167	(1,357,742)	26,538,425	739,922	0
ASSESSED VALUE							
	Gross Assesed Value (1)	2,696,745.950	2,721,745.950	0.000	2,721,745.950	25,000.000	0.9%
	Less Exemptions to Value (1)	(47,445.500)	(47,445.500)	0.000	(47,445.500)	0.000	0.0%
	NET ASSESSED VALUE (000s)	2,649,300.450	2,674,300.450	0.000	2,674,300.450	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
CITY MANAGER PROPOSED							
	City	9.99	10.68	(0.51)	10.17	0.18	1.8%
	Use of Fund Balance Credit	0.00	0.00	0.00	0.00	0.00	NA
	Net City	9.99	10.68	(0.51)	10.17	0.18	1.8%
	ESTIMATED CITY TAX RATE	9.99	10.68	(0.51)	10.17	0.18	1.8%

GENERAL FUND

Proposed (School Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 14 City Council Adopted	FY 15 Department Requests	City Mgr Changes	FY 15 City Mgr Proposed	FY15-14 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
EDUCATION							
46900	School Department Appropriation	42,263,590	44,131,355	0	44,131,355	1,867,765	4.4%
47190	Debt Service - School	3,914,453	3,892,349	0	3,892,349	(22,104)	-0.6%
TOTAL SCHOOL GENERAL FUND APPROPRIATIONS		46,178,043	48,023,704	0	48,023,704	1,845,661	4.0%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
School Local Revenues		11,710,032	12,555,916	0	12,555,916	845,884	7.2%
Use of Fund Balance		0	0	0	0	0	NA
TOTAL OTHER REVENUE		11,710,032	12,555,916	0	12,555,916	845,884	7.2%
PROPERTY TAXES							
Local School Property Tax		27,934,161	28,757,595	0	28,757,595	823,434	2.9%
State School Property Tax		6,533,850	6,710,193	0	6,710,193	176,343	2.7%
Total Education Property Tax		34,468,011	35,467,788	0	35,467,788	999,777	2.9%
NET EDUCATION PROPERTY TAX LEVY		34,468,011	35,467,788	0	35,467,788	999,777	2.9%
ASSESSED VALUE							
Gross Assesed Value (1)		2,696,745.950	2,721,745.950	0.000	2,721,745.950	25,000.000	0.9%
Less Exemptions to Value (1)		(47,445.500)	(47,445.500)	0.000	(47,445.500)	0.000	0.0%
NET ASSESSED VALUE (000s)		2,649,300.450	2,674,300.450	0.000	2,674,300.450	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
SCHOOL BOARD PROPOSED BUDGET							
School - Local		10.54	10.75	0.00	10.75	0.21	2.0%
School - State (2)		2.51	2.55	0.00	2.55	0.04	1.6%
Net School		13.05	13.30	0.00	13.30	0.25	1.9%
ESTIMATED SCHOOL TAX RATE		13.05	13.30	0.00	13.30	0.25	1.9%

(2) Applies to non-utility properties

GENERAL FUND

Proposed (County Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 14 City Council Adopted	FY 15 Department Requests	City Mgr Changes	FY 15 City Mgr Proposed	FY15-14 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
48000	COUNTY TAX	7,771,799	7,980,468	0	7,980,468	208,669	2.7%
TOTAL COUNTY GENERAL FUND APPROPRIATIONS		7,771,799	7,980,468	0	7,980,468	208,669	2.7%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
ESTIMATED REVENUE		0	0	0	0	0	0.0%
TOTAL OTHER REVENUE		0	0	0	0	0	0.0%
PROPERTY TAXES							
County Tax Levy		7,771,799	7,980,468	0	7,980,468	208,669	2.7%
NET COUNTY PROPERTY TAX LEVY		7,771,799	7,980,468	0	7,980,468	208,669	2.7%
ASSESSED VALUE							
Gross Assesed Value (1)		2,696,745.950	2,721,745.950	0.000	2,721,745.950	25,000.000	0.9%
Less Exemptions to Value (1)		(47,445.500)	(47,445.500)	0.000	(47,445.500)	0.000	0.0%
NET ASSESSED VALUE (000s)		2,649,300.450	2,674,300.450	0.000	2,674,300.450	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
COUNTY							
COUNTY		2.93	2.98	0.00	2.98	0.05	1.8%
ESTIMATED COUNTY TAX RATE		2.93	2.98	0.00	2.98	0.05	1.8%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed

By Department

Function Description	FY 14 City Council Adopted	FY 15 Department Requests	City Mgr Changes	FY 15 City Mgr Proposed	FY15-14 Increase (Decrease)	% Incr (Decr)
By Budget Category						
Estimated Revenue:						
Taxes - Property	68,038,313	71,344,423	(1,357,742)	69,986,681	1,948,368	2.9%
Taxes - Other	418,031	602,000	0	602,000	183,969	44.0%
Licenses & Permits	4,292,780	4,779,480	0	4,779,480	486,700	11.3%
Intergovernmental	2,014,909	2,086,652	0	2,086,652	71,743	3.6%
Charges for Services	3,009,253	3,239,483	0	3,239,483	230,230	7.7%
Misc. Revenue	1,221,805	663,625	0	663,625	(558,180)	-45.7%
Operating Transfers In	327,688	350,553	0	350,553	22,865	7.0%
Total City	79,322,779	83,066,216	(1,357,742)	81,708,474	2,385,695	3.0%
Education	11,710,032	12,555,916	0	12,555,916	845,884	7.2%
Budgetary Use of Fund Balance	0	0	0	0	0	0.0%
TOTAL EST REVENUE	91,032,811	95,622,132	(1,357,742)	94,264,390	3,231,579	3.5%
Appropriations:						
10 Personal Services	20,352,871	21,156,083	(437,681)	20,718,402	365,531	1.8%
30 Purchased Services	3,242,359	3,395,843	(91,000)	3,304,843	62,484	1.9%
60 Supplies	2,371,948	2,453,183	(10,000)	2,443,183	71,235	3.0%
70 Capital Outlay	1,456,433	2,461,376	(800,000)	1,661,376	204,943	14.1%
80 Other Expenses	941,226	835,357	(19,061)	816,296	(124,930)	-13.3%
91 Operating Transfers Out	2,846,656	3,296,078	0	3,296,078	449,422	15.8%
92 Debt Service - City	5,871,476	6,020,040	0	6,020,040	148,564	2.5%
Total City Appropriations	37,082,969	39,617,960	(1,357,742)	38,260,218	1,177,249	3.2%
95 Education	42,263,590	44,131,355	0	44,131,355	1,867,765	4.4%
92 Debt Service - School	3,914,453	3,892,349	0	3,892,349	(22,104)	-0.6%
Total Education	46,178,043	48,023,704	0	48,023,704	1,845,661	4.0%
99 Intergovernmental	7,771,799	7,980,468	0	7,980,468	208,669	2.7%
TOTAL APPROPRIATIONS	91,032,811	95,622,132	(1,357,742)	94,264,390	3,231,579	3.5%

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change	Tax Rate Impact
Acct	Description:	Incr(Decr)	In Dollars
<u>General Fund Appropriations - City Portion</u>			
41-4200 Personal Services		365,531	0.14
	Salaries & Wages	294,712	0.11
4130	Overtime Pay	42,188	0.02
4211	Health Insurance	(32,677)	(0.01)
	Net maximum Decrease of 1.9% to rates		
4220	Fica	11,968	0.00
4225	Medicare	6,436	0.00
4230	Retirement	45,094	0.02
4260	Workers Comp Insurance	-	-
4295	Compensated Absences	-	-
	All Other 4100 & 4200 series accounts with changes less than \$10,000	(2,190)	(0.00)
43-4500 Purchased Services		62,484	0.02
4334	Legal Services	-	-
4339	Consulting Services	11,063	0.00
4411	Water & Sewer Expense	2,068	
4420	Waste Collection Services	(24,000)	(0.01)
4421	Waste Disposal Services	(4,900)	(0.00)
4422	Contract Snowplowing	-	-
4433	Maint Chrgs - Equipment	13,285	0.01
4435	Maint Chrgs - Office Equipment	15,774	0.01
4441	Rental of Land & Buildings	33,136	0.01
	Various Depts		
4443	Rental of Equipment	(23,090)	(0.01)
4524	Public Liability Insurance	11,489	0.00
	All Other 4300 - 4500 series accounts with changes less than \$10,000	27,659	0.01
4600 Supplies and Materials		71,235	0.04
4611	Office Supplies	2,170	0.00
4612	Operating Supplies	23,495	0.01
4615	Clothing & Uniforms	803	-
4621	Natural Gas	20,819	0.01
4622	Electricity	12,145	0.01
	Various Dept		
4626	Vehicle Fuels	3,043	0.00
4635	Medicinal Supplies	(10,000)	(0.00)
4661	Fleet Maint Charge	(1,519)	(0.00)
	All Other 4600 series accounts with changes less than \$10,000	20,279	0.01
4700 Capital Outlay		204,943	0.09
	Land Improvements	215,000	0.08
	Building Improvements	12,500	0.01
	Improvements O/T Bldgs	(29,817)	(0.01)
	Machinery & Equipment	12,300	0.01
	Light Vehicles	-	-
	Computers & Communications Equip	(9,496)	(0.00)
	Books & Collections	1,956	0.00
	Furniture & Fixtures	2,500	0.00
4800 Other Expenses		(124,930)	(0.05)
4835	Grants/Subsidy	(29,449)	(0.01)
4840	Contingency	35,306	0.01
4891	Abatements	(133,265)	(0.05)
	All Other 4800 series accounts with changes less than \$10,000	2,478	0.00
4910 Operating Transfers		449,422	0.17
4912	Transfer to Special Revenue	446,922	0.17
4915	Transfer to Enterprise	2,500	0.00
4918	Transfer to Trust	-	-
	Transfer to Capital Reserve		CIP

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
4920	Debt Service - City	148,564	0.06
4920	Bond Principal Payments	(116,977)	(0.04)
4921	Interest - Bonds Payments	265,541	0.10
Summary of City Appropriations Change			
Operating Appropriations		823,742	
Capital Outlay and Capital Transfers		204,943	
Debt Service		148,564	
Total City Appropriation Change from Previous Year		1,177,249	0.47

General Fund Estimated Revenue - City Portion		Est Rev (Incr)Decr	Tax Rate Incr(Decr)
3100	Taxes - Non-property	(185,500)	(0.07)
3200	Licenses & Permits	(486,700)	(0.18)
3300	Intergovernmental	(70,212)	(0.03)
3400	Charges for Services	(230,230)	(0.09)
3500	Misc Revenue	558,180	0.21
3800	Operating Transfers	(22,865)	(0.01)
3900	Other Financing Sources	-	-
Total City Estimated Revenue Change from Previous Year		(437,327)	(0.17)
City Sub-Totals			
Total Tax Levy Changes & Tax Rate Impact - City Portion		739,922	0.30

Summary of Changes in Property Taxes and Tax Rate:		Tax Levy Incr(Decr)	Tax Rate Incr(Decr)
City Portion - Net of Operating Appropriations & Revenue		386,415	0.15
Capital Outlay and Capital Transfers		204,943	0.09
Debt Service		148,564	0.06
Change in Use of Fund Balance		-	-
Change in Veterans Tax Credit		-	-
Impact of Property Valuation Change		-	(0.12)
Total City		739,922	0.18
Local School Portion - Net of Appropriations and Revenue		845,538	0.32
Debt Service		(22,104)	(0.01)
School Portion - State Levy		176,343	0.06
Impact of Property Valuation Change		-	(0.12)
Total School		999,777	0.25
County Portion		208,669	0.08
Impact of Property Valuation Change		-	(0.03)
Total County		208,669	0.05
Total Impact on Property Taxes and Tax Rate		1,948,368	0.48
		Assessed	Tax Rate
		Value Change	Incr(Decr)
Assessed Value Change and Impact on Tax Rate included above		25,000,000	(0.27)
Total Impact of Property Valuation Change			

WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

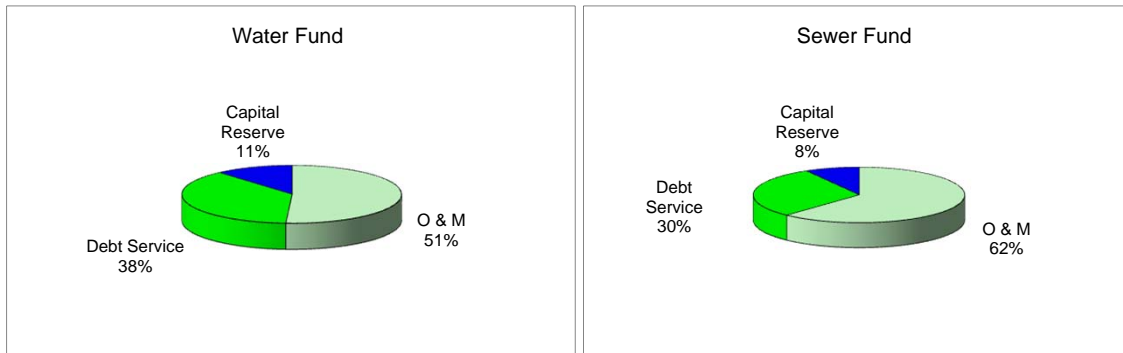
COST SUMMARY	WATER			
	FY14	FY15	Change	% Chng
Operations & Maintenance	2,609,650	2,657,020	47,370	1.8%
Debt Service	1,743,864	1,695,937	(47,927)	-2.7%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	4,853,514	4,852,957	(557)	0.0%
Working Capital/Rounding	0	0	0	0.0%
Less Other Revenue	(353,206)	(408,080)	(54,874)	15.5%
Net to be Raised by Rate	4,500,308	4,444,877	(55,431)	-1.2%

COST SUMMARY	SEWER			
	FY14	FY15	Change	% Chng
Operations & Maintenance	3,545,277	3,621,455	76,178	2.1%
Debt Service	1,679,432	2,122,492	443,060	26.4%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	5,724,709	6,243,947	519,238	9.1%
Working Capital/Rounding	4,100	4,100	0	100.0%
Less Other Revenue	(72,300)	(100,050)	(27,750)	38.4%
Net to be Raised by Rate	5,656,509	6,147,997	491,488	8.7%

RATE SUMMARY	WATER			
	FY14	FY15	Change	% Chng
Billable Volume - HCF*	958,837	947,574	(11,263)	-1.2%
Total Rate per HCF	4.69	4.69	0.00	0.0%
*Hundred Cubic Feet = 748 gal.				
Rate Breakdown - Dollars:				
Total O & M	2.33	2.37	0.04	1.7%
Debt Service	1.82	1.79	(0.03)	-1.6%
Capital Reserve	0.52	0.53	0.01	1.9%
Rate Breakdown - Percentage:				
Total O & M	49.7%	50.5%	0.9%	
Debt Service	38.8%	38.2%	-0.6%	
Capital Reserve	11.1%	11.3%	0.2%	

RATE SUMMARY	SEWER			
	FY14	FY15	Change	% Chng
Billable Volume - HCF*	860,185	844,781	(15,404)	-1.8%
Total Rate per HCF	6.53	7.28	0.75	11.5%
	% Both			6.68%
Rate Breakdown - Dollars:				
Total O & M	3.99	4.17	0.18	4.5%
Debt Service	1.95	2.51	0.56	28.7%
Capital Reserve	0.58	0.59	0.01	1.7%
Rate Breakdown - Percentage:				
Total O & M	61.1%	57.3%	-3.8%	
Debt Service	29.9%	34.5%	4.6%	
Capital Reserve	8.9%	8.1%	-0.8%	

Utility Rate Breakdown



WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)
Detail to Cost Summary

Budget	WATER			
	FY14	FY15	Change	% Chng
Operations & Maintenance Costs:				
Personal Services	1,157,430	1,148,897	(8,533)	-0.7%
Purchased Services	330,148	366,853	36,705	11.1%
Supplies	683,157	656,253	(26,904)	-3.9%
Minor Capital Outlay	162,500	194,447	31,947	19.7%
Other Expenses	276,415	290,570	14,155	5.1%
Total Operations & Maintenance	2,609,650	2,657,020	47,370	1.8%
Reconciliation to Budget:				
Depreciation	1,189,276	1,179,480	(9,796)	-0.8%
Capital Reserve	500,000	500,000	0	0.0%
Interest on Debt	554,588	516,457	(38,131)	-6.9%
Major Capital Outlay	0	0	0	NA
Total Budget	4,853,514	4,852,957	(557)	0.0%

	SEWER			
	FY14	FY15	Change	% Chng
	1,699,335	1,749,961	50,626	3.0%
	571,341	570,940	(401)	-0.1%
	901,559	877,413	(24,146)	-2.7%
	87,500	93,197	5,697	6.5%
	285,542	329,944	44,402	15.6%
	3,545,277	3,621,455	76,178	2.1%
	2,209,486	2,420,114	210,628	9.5%
	500,000	500,000	0	0.0%
	492,762	654,853	162,091	32.9%
	0	0	0	NA
	6,747,525	7,196,422	448,897	6.7%

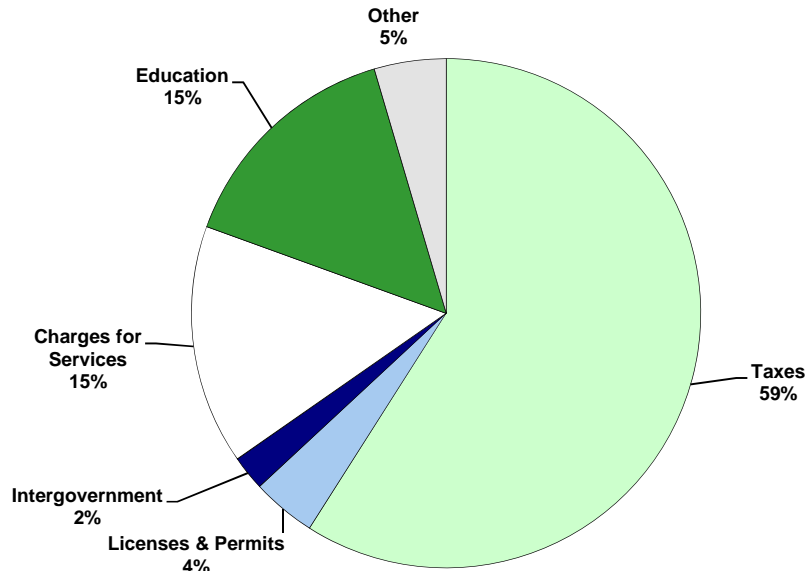
Debt Service Cash Requirements	FY14	FY15	Change	% Chng
Principal Payments	1,108,458	1,112,813	4,355	0.4%
Principal Payments - New Issue	80,818	66,667	(14,151)	-17.5%
Interest Payments	477,811	472,957	(4,854)	-1.0%
Interest Payments - New Issue	76,777	43,500	(33,277)	-43.3%
Interest Payments - Notes	0	0	0	NA
Less Amortization	0	0	0	NA
Less State Aid	0	0	0	NA
Net Principal & Interest	1,743,864	1,695,937	(47,927)	-2.7%

	FY14	FY15	Change	% Chng
	1,073,266	1,046,166	(27,100)	-2.5%
	135,000	442,500	307,500	227.8%
	346,137	329,353	(16,784)	-4.8%
	146,625	325,500	178,875	122.0%
	0	0	0	NA
	0	0	0	NA
	(21,596)	(21,027)	569	-2.6%
	1,679,432	2,122,492	443,060	26.4%

Capital Reserve Transfer	FY14	FY15	Change	% Chng
Ten Year Goal	5,000,000	5,000,000	0	0.0%
Effective Interest Rate	1.00%	1.00%	0.00%	0.0%
Annual Capital Reserve for Goal	477,910	477,910	0	0.0%
Budgeted Transfer	500,000	500,000	0	0.0%

	FY14	FY15	Change	% Chng
	5,000,000	5,000,000	0	0.0%
	1.00%	1.00%	0.00%	0.0%
	477,910	477,910	0	0.0%
	500,000	500,000	0	0.0%

REVENUES ALL BUDGETED FUNDS



Type	FY13 Actual Realized	FY14 Council Adopted	FY15 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
Taxes	66,723,579	68,456,344	70,588,681	2,132,337	3.1%
Licenses & Permits	4,818,581	4,394,060	4,875,600	481,540	11.0%
Intergovernmental	3,441,142	2,518,554	2,645,563	127,009	5.0%
Charges for Services	16,693,336	17,701,146	18,206,087	504,941	2.9%
Education	17,093,105	16,930,918	17,847,866	916,948	5.4%
Other	4,674,262	5,500,787	5,441,126	(59,661)	-1.1%
Totals	113,444,005	115,501,809	119,604,923	4,103,114	3.6%

Taxes Revenues derived from the levying of taxes such as Property Taxes. Also includes Tax Interest and Penalties.

Licenses & Permits Revenues from fees collected for the issuance of licenses or permits to individuals and businesses, for example Motor Vehicle Permits.

Intergovernmental Revenue from other governments, such as the State, for example the distribution of Rooms and Meals Revenue. (Excludes Education Intergovernmental revenues).

Charges for Services Revenue from user fees for services rendered, for example Ambulance Services.

Education Revenue received from the School Department, for example tuition from other communities and intergovernmental revenue.

Other Includes Misc. Revenue, Operating Transfers In and Other Financing Sources such as Budgetary Use of Fund Balance and Transfers from Trust Accounts.

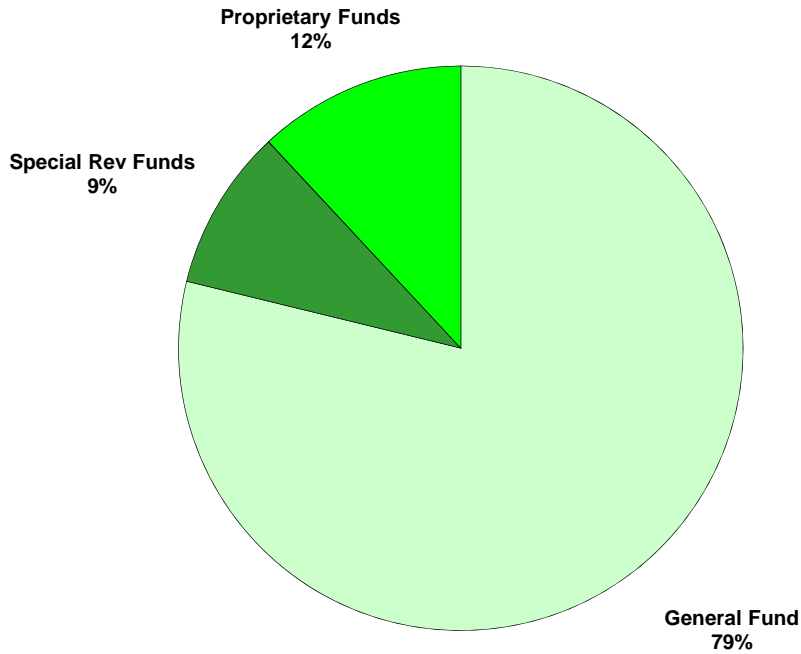
City of Dover
Fiscal Year 2015 Budget
July 1, 2014 - June 30, 2015

Description	Estimated Revenue Summary by Fund				
	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 City Mgr Proposed	Dollar Change	% Chng
1000 General Fund					
Taxes	66,723,579	68,456,344	70,588,681	2,132,337	3.1
Licenses & Permits	4,712,078	4,292,780	4,779,480	486,700	11.3
Intergovernmental	1,953,250	2,014,909	2,086,652	71,743	3.6
Charges for Services	2,786,623	3,009,253	3,239,483	230,230	7.7
Misc. Revenue	327,773	1,221,805	663,625	(558,180)	(45.7)
Education	11,536,460	11,710,032	12,555,916	845,884	7.2
Operating Transfers In	674,991	252,688	275,553	22,865	9.0
Other Financing Sources	161,563	75,000	75,000	0	0.0
Total 1000 General Fund	88,876,317	91,032,811	94,264,390	3,231,579	3.5
2100 CDBG - Entitlement Fund					
Intergovernmental	472,822	221,900	284,090	62,190	28.0
Charges for Services	4,575	152,000	3,240	(148,760)	(97.9)
Misc. Revenue	1,835	0	249,305	249,305	100.0
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	0	0	0	0.0
Total 2100 CDBG - Entitlement	479,232	373,900	536,635	162,735	43.5
2210 DOJ - Drug Ed & Enforce					
Intergovernmental	201,824	30,000	30,000	0	0.0
Operating Transfers In	102,128	68,654	71,173	2,519	3.7
Total 2210 DOJ - Drug Ed & Enforce	303,952	98,654	101,173	2,519	2.6
2220 DHA - Policing Fund					
Intergovernmental	82,691	60,000	60,000	0	0.0
Operating Transfers In	0	51,330	49,347	(1,983)	(3.9)
Total 2220 DHA - Policing	82,691	111,330	109,347	(1,983)	(1.8)
2245 DHHS - Assistance Programs					
Intergovernmental	123,715	185,505	169,577	(15,928)	(8.6)
Operating Transfers In	14,604	0	18,580	18,580	0.0
Total 2245 DHHS - Assistance Programs	138,319	185,505	188,157	2,652	1.4
2800 School Cafeteria Fund					
Education	1,461,931	1,521,164	1,524,919	3,755	0.2
Total 2800 School Cafeteria Fund	1,461,931	1,521,164	1,524,919	3,755	0.2
2820 School DOE Federal Grants Fund					
Education	3,028,902	2,786,174	2,736,174	(50,000)	(1.8)
Total 2820 School DOE Federal Grants	3,028,902	2,786,174	2,736,174	(50,000)	(1.8)
2900 School Special Pgms & Grants Fund					
Education	61,468	60,000	48,000	(12,000)	(20.0)
Total 2900 School Special Pgms & Grants	61,468	60,000	48,000	(12,000)	(20.0)
3207 Public Safety Special Details					
Charges for Services	306,441	281,500	247,181	(34,319)	(12.2)
Other Financing Sources	813	63,000	63,000	0	0.0
Total 3207 Public Safety Special Details	307,254	344,500	310,181	(34,319)	(10.0)
3213 Parking Activity Fund					
Charges for Services	340,860	310,000	371,408	61,408	19.8
Misc. Revenue	136,673	150,000	160,408	10,408	6.9
Licenses & Permits	106,503	101,280	96,120	(5,160)	(5.1)
Total 3213 Parking Activity Fund	584,036	561,280	627,936	66,656	11.9
3320 Residential Solid Waste Fund					
Charges for Services	883,250	950,663	930,000	(20,663)	(2.2)
Intergovernmental	0	0	9,556	9,556	100.0
Misc. Revenue	973	0	0	0	0.0
Other Financing Sources	0	0	52,557	52,557	100.0
Total 3320 Residential Solid Waste	884,223	950,663	992,113	41,450	4.4
3381 McConnell Center Fund					
Misc. Revenue	628,242	625,628	670,081	44,453	7.1
Operating Transfers In	221,479	168,110	138,069	(30,041)	(17.9)
Total 3381 McConnell Center Fund	849,721	793,738	808,150	14,412	1.8

City of Dover
Fiscal Year 2015 Budget
July 1, 2014 - June 30, 2015

Description	Estimated Revenue Summary by Fund				
	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 City Mgr Proposed	Dollar Change	% Chng
3410 Recreation Programs Fund					
Charges for Services	329,594	428,123	366,855	(61,268)	(14.3)
Operating Transfers In	15,500	15,500	15,500	0	0.0
Misc. Revenue	18,169	18,000	15,500	(2,500)	(13.9)
Other Financing Sources	0	119,100	87,421	(31,679)	(26.6)
Total 3410 Recreation Programs	363,263	580,723	485,276	(95,447)	(16.4)
3455 Library Fines Fund					
Misc. Revenue	37,708	36,900	34,900	(2,000)	(5.4)
Other Financing Sources	0	23,952	23,952	0	0.0
Total 3455 Library Fines	37,708	60,852	58,852	(2,000)	(3.3)
3500 OPEB Liability Fund					
Operating Transfers In	1,684,600	1,385,130	1,564,477	179,347	12.9
Total 3381 McConnell Center Fund	1,684,600	1,385,130	1,564,477	179,347	12.9
3810 School Tuition Programs Fund					
Education	133,395	147,000	147,044	44	0.0
Total 3810 School Tuition Programs	133,395	147,000	147,044	44	0.0
3825 Alternative Education Fund					
Education	718,207	546,700	663,682	116,982	21.4
Total 3825 Alternative Education Fund	718,207	546,700	663,682	116,982	21.4
3830 School Facilities Fund					
Education	152,742	159,848	172,131	12,283	7.7
Total 3830 School Facilities Fund	152,742	159,848	172,131	12,283	7.7
5300 Water Fund					
Intergovernmental	600,000	0	0	0	0.0
Charges for Services	4,845,621	4,828,014	4,782,457	(45,557)	(0.9)
Misc. Revenue	106,137	25,500	70,500	45,000	176.5
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	0	0	0	0.0
Total 5300 Water Fund	5,551,758	4,853,514	4,852,957	(557)	(0.0)
5320 Sewer Fund					
Intergovernmental	6,840	6,240	5,688	(552)	(8.8)
Charges for Services	5,355,134	5,692,809	6,191,047	498,238	8.8
Misc. Revenue	111,944	36,000	57,000	21,000	58.3
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	279,157	1,012,476	942,687	(69,789)	(6.9)
Total 5320 Sewer Fund	5,753,075	6,747,525	7,196,422	448,897	6.7
6100 DoverNet Fund					
Charges for Services	533,129	513,481	544,113	30,632	6.0
Misc. Revenue	25,000	25,000	25,000	0	0.0
Operating Transfers In	96,000	24,000	0	(24,000)	(100.0)
Other Financing Sources	0	75,289	75,289	0	0.0
Total 6100 DoverNet Fund	654,129	637,770	644,402	6,632	1.0
6110 Central Stores Fund					
Charges for Services	90,461	105,154	105,154	0	0.0
Total 6110 Central Stores Fund	90,461	105,154	105,154	0	0.0
6310 Fleet Maintenance Fund					
Charges for Services	838,691	759,377	754,377	(5,000)	(0.7)
Misc. Revenue	28,973	27,725	27,725	0	0.0
Other Financing Sources	0	0	14,477	14,477	100.0
Total 6310 Fleet Maintenance Fund	867,664	787,102	796,579	9,477	1.2
6800 Workers Compensation Fund					
Charges for Services	378,957	670,772	670,772	0	0.0
Misc. Revenue	0	0	0	0	0.0
Total 6800 Workers Compensation Fund	378,957	670,772	670,772	0	0.0
Total for All Budgeted Funds	113,444,005	115,501,809	119,604,923	4,103,114	3.6

APPROPRIATIONS ALL BUDGETED FUNDS



Fund Type	FY13 Actual Realized	FY14 Council Adopted	FY15 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
General Fund	85,726,389	91,032,811	94,264,390	3,231,579	3.5%
Special Rev Funds	10,765,028	10,667,161	11,074,247	407,086	3.8%
Proprietary Funds	12,681,286	13,801,837	14,266,286	464,449	3.4%
Totals	109,172,703	115,501,809	119,604,923	4,103,114	3.6%

General Fund: Activities accounted for in the General Fund include Public Safety (Police and Fire & Rescue), Public Works functions such as upkeep of streets and drains, Recreation functions such as the Indoor Pool and the McConnell Center, the Public Library and Public Welfare. These are mainly Property Tax supported.

Special Revenue: Activities accounted for where revenues have been restricted to the activity. These include Federal and State grants as well as locally restricted money such as parking receipts for the Parking Activity Fund, the receipts for sale of waste bags restricted to the Residential Waste Fund and the OPEB Liability Fund.

Proprietary: Activities that are usually self supporting and accounted for in the same nature as private enterprise. These include Enterprise funds like the Water and Sewer Utility Funds. This Fund type also includes the Internal Service Funds which service departments.

City of Dover
Fiscal Year 2015 Budget
July 1, 2014 - June 30, 2015

Appropriations
Summary by Fund

Fund Description	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 City Mgr. Proposed	Dollar Change	Percent Change
1000 General Fund					
City Council	422,733	411,699	372,192	(39,507)	(9.6)
Executive	742,964	805,318	810,105	4,787	0.6
Finance	1,495,234	1,620,731	1,632,713	11,982	0.7
Planning	449,927	491,541	512,334	20,793	4.2
Misc. Gen Gov't	540,888	1,036,623	922,975	(113,648)	(11.0)
Police	6,559,755	7,188,131	7,430,749	242,618	3.4
Fire & Rescue	6,522,513	7,285,481	7,502,246	216,765	3.0
Comm Serv PW	4,476,192	5,882,719	6,036,576	153,857	2.6
Recreation	1,870,148	2,008,829	2,067,609	58,780	2.9
Public Library	992,318	1,056,082	1,102,491	46,409	4.4
Public Welfare	855,995	843,167	843,870	703	0.1
Debt Service	9,625,698	9,785,929	9,912,389	126,460	1.3
Other Financing Sources/Uses	2,122,757	2,581,172	3,006,318	425,146	16.5
School	41,528,013	42,263,590	44,131,355	1,867,765	4.4
Intergovernmental	7,521,254	7,771,799	7,980,468	208,669	2.7
Total 1000 General Fund	85,726,389	91,032,811	94,264,390	3,231,579	3.5
2100 CDBG - Entitlement					
Planning	465,503	373,900	536,635	162,735	43.5
Total 2100 CDBG - Entitlement	465,503	373,900	536,635	162,735	43.5
2210 DOJ - Drug Ed & Enforce					
Police	283,702	98,654	101,173	2,519	2.6
Total 2210 DOJ - Drug Ed & Enforce	283,702	98,654	101,173	2,519	2.6
2220 DHA - Policing					
Police	105,671	111,330	109,347	(1,983)	(1.8)
Total 2220 DHA - Policing	105,671	111,330	109,347	(1,983)	(1.8)
2245 DHHS - Assistance Programs					
Police	154,852	185,505	188,157	2,652	1.4
Total 2245 DHHS - Assistance Programs	154,852	185,505	188,157	2,652	1.4
2800 School Cafeteria Fund					
Education	1,415,239	1,521,164	1,524,919	3,755	0.2
Total 2800 School Cafeteria Fund	1,415,239	1,521,164	1,524,919	3,755	0.2
2820 School - DOE Federal Grants					
Education	3,028,961	2,786,174	2,736,174	(50,000)	(1.8)
Total 2820 DOE Federal Grants	3,028,961	2,786,174	2,736,174	(50,000)	(1.8)
2900 School Special Pgms & Grants					
Education	61,285	60,000	48,000	(12,000)	(20.0)
Total 2900 School Special Pgms & Grants	61,285	60,000	48,000	(12,000)	(20.0)
3207 Public Safety Special Details					
Police	224,201	318,500	283,959	(34,541)	(10.8)
Fire & Rescue	36,241	26,000	26,222	222	0.9
Total 3207 Public Safety Special Details	260,442	344,500	310,181	(34,319)	(10.0)

City of Dover
Fiscal Year 2015 Budget
 July 1, 2014 - June 30, 2015

		Appropriations Summary by Fund				
Fund Description	FY13 Prior Year Actual	FY14 Current Year Budget	FY15 City Mgr. Proposed	Dollar Change	Percent Change	
3213 Parking Activity Fund						
Police	657,093	561,280	627,936	66,656	11.9	
Total 3213 Parking Activity Fund	657,093	561,280	627,936	66,656	11.9	
3320 Residential Solid Waste						
Comm Serv PW	817,587	950,663	992,113	41,450	4.4	
Total 3320 Residential Solid Waste	817,587	950,663	992,113	41,450	4.4	
3381 McConnell Center						
Recreation	742,262	793,738	808,150	14,412	1.8	
Total 3381 McConnell Center	742,262	793,738	808,150	14,412	1.8	
3410 Recreation Programs Fund						
Recreation	330,141	580,723	485,276	(95,447)	(16.4)	
Total 3410 Recreation Programs	330,141	580,723	485,276	(95,447)	(16.4)	
3455 Library Fines						
Public Library	35,352	60,852	58,852	(2,000)	(3.3)	
Total 3455 Library Fines	35,352	60,852	58,852	(2,000)	(3.3)	
3500 OPEB Liability Fund						
Misc Gen Gov't	1,437,506	1,385,130	1,564,477	179,347	12.9	
Total 3500 OPEB Liability Fund	1,437,506	1,385,130	1,564,477	179,347	12.9	
3810 School Tuition Programs						
Education	133,397	147,000	147,044	44	0.0	
Total 3810 School Tuition Programs	133,397	147,000	147,044	44	0.0	
3825 Alternative Education Fund						
Education	731,546	546,700	663,682	116,982	21.4	
Total 3825 School Tuition Programs	731,546	546,700	663,682	116,982	21.4	
3830 School Facilities Fund						
Education	104,489	159,848	172,131	12,283	7.7	
Total 3830 School Facilities Fund	104,489	159,848	172,131	12,283	7.7	
5300 Water Fund						
Comm Serv PW	4,387,057	4,853,514	4,852,957	(557)	(0.0)	
Total 5300 Water Fund	4,387,057	4,853,514	4,852,957	(557)	(0.0)	
5320 Sewer Fund						
Comm Serv PW	6,049,062	6,747,525	7,196,422	448,897	6.7	
Total 5320 Sewer Fund	6,049,062	6,747,525	7,196,422	448,897	6.7	
6100 DoverNet Fund						
Other Financing Sources/Uses	537,936	637,770	644,402	6,632	1.0	
Total 6100 DoverNet Fund	537,936	637,770	644,402	6,632	1.0	
6110 Central Stores Fund						
Other Financing Sources/Uses	85,400	105,154	105,154	0	0.0	
Total 6110 Central Stores Fund	85,400	105,154	105,154	0	0.0	

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2014-2015

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From Date: 7/1/2014

To Date: 6/30/2015

Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
1000 General Fund							
1000.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$2,006,324	\$2,122,174	\$2,144,309	\$2,144,309	\$22,135	1.04
1000.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$8,962,746	\$9,524,621	\$9,893,664	\$9,763,292	\$238,671	2.51
1000.0.000.00000.4120.00000.00.000	Temporary Employees	\$405,224	\$418,476	\$435,967	\$435,967	\$17,491	4.18
1000.0.000.00000.4125.00000.00.000	Elected Officials	\$18,270	\$14,884	\$20,518	\$20,518	\$5,634	37.85
1000.0.000.00000.4130.00000.00.000	Overtime Pay	\$888,033	\$1,003,725	\$1,105,913	\$1,045,913	\$42,188	4.20
1000.0.000.00000.4170.00000.00.000	Longevity Pay	\$152,655	\$163,493	\$174,274	\$174,274	\$10,781	6.59
1000.0.000.00000.4211.00000.00.000	Health Insurance	\$3,013,511	\$3,161,014	\$3,342,966	\$3,128,337	(\$32,677)	(1.03)
1000.0.000.00000.4212.00000.00.000	Dental Insurance	\$107,006	\$113,269	\$112,912	\$111,438	(\$1,831)	(1.62)
1000.0.000.00000.4213.00000.00.000	Life Insurance	\$22,529	\$25,481	\$26,129	\$26,129	\$648	2.54
1000.0.000.00000.4214.00000.00.000	Disability Insurance	\$6,131	\$7,341	\$7,337	\$7,337	(\$4)	(0.05)
1000.0.000.00000.4220.00000.00.000	FICA	\$382,872	\$381,054	\$395,160	\$393,022	\$11,968	3.14
1000.0.000.00000.4225.00000.00.000	Medicare	\$179,494	\$180,583	\$188,909	\$187,019	\$6,436	3.56
1000.0.000.00000.4230.00000.00.000	Retirement	\$1,737,777	\$2,438,317	\$2,505,589	\$2,483,411	\$45,094	1.85
1000.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$51,194	\$66,952	\$71,681	\$71,681	\$4,729	7.06
1000.0.000.00000.4250.00000.00.000	Unemployment	\$2,688	\$25,000	\$25,000	\$20,000	(\$5,000)	(20.00)
1000.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$236,475	\$428,655	\$428,655	\$428,655	\$0	0.00
1000.0.000.00000.4290.00000.00.000	FSA Fees	\$3,472	\$4,163	\$3,431	\$3,431	(\$732)	(17.58)
1000.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$30,768	\$42,091	\$42,091	\$42,091	\$0	0.00
1000.0.000.00000.4295.00000.00.000	Compensated Absences	\$228,941	\$231,578	\$231,578	\$231,578	\$0	0.00
Budg_Cat: Personal Services - 100		\$18,436,111	\$20,352,871	\$21,156,083	\$20,718,402	\$365,531	1.80
1000.0.000.00000.4311.00000.00.000	Administrative Services	\$0	\$4,300	\$4,300	\$4,300	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2014-2015

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From Date: 7/1/2014

To Date: 6/30/2015

Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4312.00000.00.000	Management Services	\$154,722	\$201,900	\$210,000	\$210,000	\$8,100	4.01
1000.0.000.00000.4334.00000.00.000	Legal Services	\$35,265	\$93,000	\$93,000	\$93,000	\$0	0.00
1000.0.000.00000.4335.00000.00.000	Auditing Services	\$15,133	\$15,133	\$15,133	\$15,133	\$0	0.00
1000.0.000.00000.4336.00000.00.000	Medical Services	\$9,361	\$13,126	\$14,577	\$13,577	\$451	3.44
1000.0.000.00000.4337.00000.00.000	Dental Services	\$0	\$300	\$500	\$500	\$200	66.67
1000.0.000.00000.4339.00000.00.000	Consulting Services	\$20,333	\$39,869	\$50,932	\$50,932	\$11,063	27.75
1000.0.000.00000.4341.00000.00.000	Technical Services	\$14,683	\$16,881	\$20,301	\$20,301	\$3,420	20.26
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$54,140	\$65,220	\$67,288	\$67,288	\$2,068	3.17
1000.0.000.00000.4420.00000.00.000	Waste Collection Services	\$363,281	\$376,000	\$352,000	\$352,000	(\$24,000)	(6.38)
1000.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$69,895	\$96,600	\$91,700	\$91,700	(\$4,900)	(5.07)
1000.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$74,832	\$70,000	\$70,000	\$70,000	\$0	0.00
1000.0.000.00000.4423.00000.00.000	Cleaning Services	\$40	\$3,599	\$3,599	\$3,599	\$0	0.00
1000.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$86,156	\$138,665	\$146,465	\$146,465	\$7,800	5.63
1000.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$96,078	\$212,000	\$212,500	\$212,500	\$500	0.24
1000.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$33,841	\$43,990	\$57,275	\$57,275	\$13,285	30.20
1000.0.000.00000.4434.00000.00.000	Maint Chrgs - Vehicles	\$56,002	\$56,050	\$60,206	\$60,206	\$4,156	7.41
1000.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$339,732	\$341,834	\$357,608	\$357,608	\$15,774	4.61
1000.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$838,527	\$775,703	\$898,839	\$808,839	\$33,136	4.27
1000.0.000.00000.4443.00000.00.000	Rental of Equipment	\$46,825	\$82,105	\$59,015	\$59,015	(\$23,090)	(28.12)
1000.0.000.00000.4521.00000.00.000	Property Insurance	\$55,540	\$56,415	\$49,683	\$49,683	(\$6,732)	(11.93)
1000.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$45,490	\$46,375	\$46,824	\$46,824	\$449	0.97
1000.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$55,228	\$55,228	\$56,507	\$56,507	\$1,279	2.32
1000.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$137,438	\$135,816	\$147,305	\$147,305	\$11,489	8.46
1000.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$220	\$10,000	\$10,000	\$10,000	\$0	0.00
1000.0.000.00000.4531.00000.00.000	Telecommunications	\$134,997	\$157,676	\$158,574	\$158,574	\$898	0.57

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2014-2015

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From Date: 7/1/2014

To Date: 6/30/2015

Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4534.00000.00.000	Postage	\$65,810	\$71,873	\$71,091	\$71,091	(\$782)	(1.09)
1000.0.000.00000.4540.00000.00.000	Advertising	\$15,709	\$22,391	\$22,391	\$22,391	\$0	0.00
1000.0.000.00000.4550.00000.00.000	Printing & Binding	\$2,938	\$16,325	\$15,625	\$15,625	(\$700)	(4.29)
1000.0.000.00000.4580.00000.00.000	Travel Expense	\$16,157	\$19,485	\$22,105	\$22,105	\$2,620	13.45
1000.0.000.00000.4591.00000.00.000	Special Programs	\$713	\$2,500	\$8,500	\$8,500	\$6,000	240.00
1000.0.000.00000.4592.00000.00.000	Emergency Shelter	\$2,510	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$2,841,595	\$3,242,359	\$3,395,843	\$3,304,843	\$62,484	1.93
1000.0.000.00000.4611.00000.00.000	Office Supplies	\$70,125	\$78,660	\$80,830	\$80,830	\$2,170	2.76
1000.0.000.00000.4612.00000.00.000	Operating Supplies	\$286,228	\$287,353	\$310,848	\$310,848	\$23,495	8.18
1000.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$69,259	\$77,639	\$78,442	\$78,442	\$803	1.03
1000.0.000.00000.4619.00000.00.000	Supplies for Resale	\$2,982	\$2,000	\$2,000	\$2,000	\$0	0.00
1000.0.000.00000.4621.00000.00.000	Natural Gas	\$159,035	\$143,424	\$164,243	\$164,243	\$20,819	14.52
1000.0.000.00000.4622.00000.00.000	Electricity	\$630,454	\$663,373	\$675,518	\$675,518	\$12,145	1.83
1000.0.000.00000.4623.00000.00.000	Propane	\$12,598	\$16,686	\$19,186	\$19,186	\$2,500	14.98
1000.0.000.00000.4624.00000.00.000	Heating Oil	\$66,519	\$70,675	\$61,294	\$61,294	(\$9,381)	(13.27)
1000.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$268,605	\$255,449	\$258,492	\$258,492	\$3,043	1.19
1000.0.000.00000.4631.00000.00.000	Food/Food Services	\$8,893	\$10,100	\$11,150	\$11,150	\$1,050	10.40
1000.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$42,445	\$55,764	\$55,764	\$45,764	(\$10,000)	(17.93)
1000.0.000.00000.4640.00000.00.000	Books/Publications	\$15,267	\$21,192	\$20,898	\$20,898	(\$294)	(1.39)
1000.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$52,815	\$53,603	\$56,976	\$56,976	\$3,373	6.29
1000.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$80,954	\$122,800	\$130,600	\$130,600	\$7,800	6.35
1000.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$25,893	\$22,300	\$29,650	\$29,650	\$7,350	32.96
1000.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$182,933	\$129,543	\$129,403	\$129,403	(\$140)	(0.11)
1000.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$297,793	\$314,508	\$312,989	\$312,989	(\$1,519)	(0.48)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$45,413	\$46,879	\$54,900	\$54,900	\$8,021	17.11
Budg_Cat: Supplies - 600		\$2,318,213	\$2,371,948	\$2,453,183	\$2,443,183	\$71,235	3.00
1000.0.000.00000.4715.00000.00.000	Land Improvements	\$225,988	\$1,085,000	\$2,100,000	\$1,300,000	\$215,000	19.82
1000.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$3,000	\$15,500	\$15,500	\$12,500	416.67
1000.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$0	\$111,817	\$82,000	\$82,000	(\$29,817)	(26.67)
1000.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$10,970	\$23,000	\$35,300	\$35,300	\$12,300	53.48
1000.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$0	\$0	\$2,500	\$2,500	\$2,500	0.00
1000.0.000.00000.4745.00000.00.000	Computers & Communication:	\$103,154	\$35,830	\$26,334	\$26,334	(\$9,496)	(26.50)
1000.0.000.00000.4748.00000.00.000	Books and Collections	\$88,464	\$97,786	\$99,742	\$99,742	\$1,956	2.00
1000.0.000.00000.4752.00000.00.000	Bridges	\$75,000	\$100,000	\$100,000	\$100,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$503,576	\$1,456,433	\$2,461,376	\$1,661,376	\$204,943	14.07
1000.0.000.00000.4810.00000.00.000	Membership Dues	\$47,493	\$45,914	\$68,903	\$49,842	\$3,928	8.56
1000.0.000.00000.4819.00000.00.000	Fees & Charges	\$7,934	\$14,595	\$13,145	\$13,145	(\$1,450)	(9.93)
1000.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$197,304	\$384,248	\$354,799	\$354,799	(\$29,449)	(7.66)
1000.0.000.00000.4840.00000.00.000	Contingency	\$63,503	\$276,704	\$312,010	\$312,010	\$35,306	12.76
1000.0.000.00000.4891.00000.00.000	Abatements	\$0	\$50,000	\$50,000	\$50,000	\$0	0.00
1000.0.000.00000.4895.00000.00.000	Cost of Sales	(\$61)	\$1,500	\$1,500	\$1,500	\$0	0.00
1000.0.000.00000.4896.00000.00.000	Cost of Sales - Food	\$26,378	\$25,000	\$25,000	\$25,000	\$0	0.00
1000.0.000.00000.4897.00000.00.000	Cost of Sales - Misc	\$7,653	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$350,206	\$807,961	\$835,357	\$816,296	\$8,335	1.03
1000.0.000.00000.4911.00000.00.000	Transfer To General Fund	\$4,821	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$1,891,902	\$2,141,656	\$2,588,578	\$2,588,578	\$446,922	20.87

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4915.00000.00.000	Transfer to Enterprise	\$130,000	\$130,000	\$132,500	\$132,500	\$2,500	1.92
1000.0.000.00000.4918.00000.00.000	Transfer to Trust	\$575,000	\$575,000	\$575,000	\$575,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$2,601,723	\$2,846,656	\$3,296,078	\$3,296,078	\$449,422	15.79
1000.0.000.00000.4920.00000.00.000	Principal Payments	\$6,563,165	\$6,738,461	\$6,607,794	\$6,607,794	(\$130,667)	(1.94)
1000.0.000.00000.4921.00000.00.000	Interest - Bonds	\$3,062,534	\$3,047,468	\$3,304,595	\$3,304,595	\$257,127	8.44
Budg_Cat: Debt Service - 920		\$9,625,698	\$9,785,929	\$9,912,389	\$9,912,389	\$126,460	1.29
1000.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$44,131,355	\$44,131,355	\$44,131,355	0.00
Budg_Cat: Education - 950		\$0	\$0	\$44,131,355	\$44,131,355	\$44,131,355	0.00
1000.0.000.00000.4990.00000.00.000	County Tax	\$7,521,254	\$7,706,474	\$7,980,468	\$7,980,468	\$273,994	3.56
Budg_Cat: Intergovernmental - 990		\$7,521,254	\$7,706,474	\$7,980,468	\$7,980,468	\$273,994	3.56
Func: UNDESIGNATED - 00000		\$44,198,376	\$48,570,631	\$95,622,132	\$94,264,390	\$45,693,759	94.08

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: General Fund - 1000		\$44,198,376	\$48,570,631	\$95,622,132	\$94,264,390	\$45,693,759	94.08

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2100 HUD/CDBG - Entitlement							
2100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$59,334	\$62,084	\$62,557	\$62,557	\$473	0.76
2100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$11,203	\$11,898	\$11,860	\$11,860	(\$38)	(0.32)
2100.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$1,444	\$1,444	\$1,444	\$0	0.00
2100.0.000.00000.4211.00000.00.000	Health Insurance	\$21,043	\$23,710	\$24,574	\$24,574	\$864	3.64
2100.0.000.00000.4212.00000.00.000	Dental Insurance	\$723	\$755	\$755	\$755	\$0	0.00
2100.0.000.00000.4213.00000.00.000	Life Insurance	\$170	\$178	\$176	\$176	(\$2)	(1.12)
2100.0.000.00000.4214.00000.00.000	Disability Insurance	\$33	\$24	\$33	\$33	\$9	37.50
2100.0.000.00000.4220.00000.00.000	FICA	\$4,094	\$4,148	\$4,273	\$4,273	\$125	3.01
2100.0.000.00000.4225.00000.00.000	Medicare	\$953	\$969	\$1,001	\$1,001	\$32	3.30
2100.0.000.00000.4230.00000.00.000	Retirement	\$6,238	\$8,125	\$8,172	\$8,172	\$47	0.58
2100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$0	\$300	\$300	\$300	\$0	0.00
2100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$610	\$126	\$126	\$126	\$0	0.00
2100.0.000.00000.4290.00000.00.000	FSA Fees	\$57	\$79	\$79	\$79	\$0	0.00
Budg_Cat: Personal Services - 100		\$106,058	\$113,840	\$115,350	\$115,350	\$1,510	1.33
2100.0.000.00000.4335.00000.00.000	Auditing Services	\$4,185	\$3,605	\$3,605	\$3,605	\$0	0.00
2100.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$200	\$15,806	\$15,806	\$15,606	7,803.00
2100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$320	\$656	\$693	\$693	\$37	5.64
2100.0.000.00000.4531.00000.00.000	Telecommunications	\$188	\$400	\$400	\$400	\$0	0.00
2100.0.000.00000.4534.00000.00.000	Postage	\$1	\$100	\$100	\$100	\$0	0.00
2100.0.000.00000.4540.00000.00.000	Advertising	\$918	\$166	\$166	\$166	\$0	0.00
2100.0.000.00000.4580.00000.00.000	Travel Expense	\$63	\$545	\$255	\$255	(\$290)	(53.21)
Budg_Cat: Purchased Services - 300		\$5,675	\$5,672	\$21,025	\$21,025	\$15,353	270.68

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2100.0.000.00000.4611.00000.00.000	Office Supplies	\$168	\$228	\$228	\$228	\$0	0.00
Budg_Cat: Supplies - 600		\$168	\$228	\$228	\$228	\$0	0.00
2100.0.000.00000.4832.00000.00.000	Disbursement to Borrower	\$210,000	\$0	\$0	\$0	\$0	0.00
2100.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$143,603	\$254,160	\$400,032	\$400,032	\$145,872	57.39
Budg_Cat: Other Expenses - 800		\$353,603	\$254,160	\$400,032	\$400,032	\$145,872	57.39
Func: UNDESIGNATED - 00000		\$465,503	\$373,900	\$536,635	\$536,635	\$162,735	43.52

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: HUD/CDBG - Entitlement - 2100		\$465,503	\$373,900	\$536,635	\$536,635	\$162,735	43.52

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2210 DOJ - Drug Ed & Enforcement							
2210.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$114,830	\$63,713	\$66,655	\$66,655	\$2,942	4.62
2210.0.000.00000.4130.00000.00.000	Overtime Pay	\$20,705	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$400	\$400	\$400	\$0	0.00
2210.0.000.00000.4211.00000.00.000	Health Insurance	\$32,156	\$11,502	\$11,921	\$11,921	\$419	3.64
2210.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,093	\$369	\$369	\$369	\$0	0.00
2210.0.000.00000.4213.00000.00.000	Life Insurance	\$215	\$139	\$143	\$143	\$4	2.88
2210.0.000.00000.4220.00000.00.000	FICA	\$190	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4225.00000.00.000	Medicare	\$2,095	\$942	\$947	\$947	\$5	0.53
2210.0.000.00000.4230.00000.00.000	Retirement	\$25,536	\$16,104	\$16,532	\$16,532	\$428	2.66
2210.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$5,975	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,330	\$1,968	\$1,968	\$1,968	\$0	0.00
2210.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$1,200	\$112	\$112	\$112	\$0	0.00
Budg_Cat: Personal Services - 100		\$205,724	\$95,249	\$99,047	\$99,047	\$3,798	3.99
2210.0.000.00000.4335.00000.00.000	Auditing Services	\$847	\$847	\$847	\$847	\$0	0.00
2210.0.000.00000.4339.00000.00.000	Consulting Services	\$1,459	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$2,558	\$2,558	\$1,279	\$1,279	(\$1,279)	(50.00)
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$6,006	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$10,870	\$3,405	\$2,126	\$2,126	(\$1,279)	(37.56)
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$22,630	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$2,076	\$0	\$0	\$0	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2210.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$13,338	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$38,044	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$19,421	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4745.00000.00.000	Computers & Communication:	\$9,644	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$29,065	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$283,702	\$98,654	\$101,173	\$101,173	\$2,519	2.55

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: DOJ - Drug Ed & Enforce - 2210		\$283,702	\$98,654	\$101,173	\$101,173	\$2,519	2.55

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2220 DHA - Policing							
2220.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$69,352	\$69,318	\$69,393	\$69,393	\$75	0.11
2220.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$400	\$400	\$400	\$0	0.00
2220.0.000.00000.4211.00000.00.000	Health Insurance	\$17,804	\$15,528	\$16,093	\$16,093	\$565	3.64
2220.0.000.00000.4212.00000.00.000	Dental Insurance	\$732	\$737	\$737	\$737	\$0	0.00
2220.0.000.00000.4213.00000.00.000	Life Insurance	\$134	\$154	\$154	\$154	\$0	0.00
2220.0.000.00000.4225.00000.00.000	Medicare	\$1,074	\$987	\$1,006	\$1,006	\$19	1.93
2220.0.000.00000.4230.00000.00.000	Retirement	\$13,367	\$19,020	\$17,657	\$17,657	(\$1,363)	(7.17)
2220.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$869	\$1,944	\$1,944	\$1,944	\$0	0.00
2220.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$75	\$75	\$75	\$0	0.00
2220.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$600	\$450	\$450	\$450	\$0	0.00
Budg_Cat: Personal Services - 100		\$104,333	\$108,613	\$107,909	\$107,909	(\$704)	(0.65)
2220.0.000.00000.4335.00000.00.000	Auditing Services	\$59	\$159	\$159	\$159	\$0	0.00
2220.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$1,279	\$2,558	\$1,279	\$1,279	(\$1,279)	(50.00)
Budg_Cat: Purchased Services - 300		\$1,338	\$2,717	\$1,438	\$1,438	(\$1,279)	(47.07)
Func: UNDESIGNATED - 00000		\$105,671	\$111,330	\$109,347	\$109,347	(\$1,983)	(1.78)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: DHA - Policing - 2220		\$105,671	\$111,330	\$109,347	\$109,347	(\$1,983)	(1.78)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
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2245 DHHS - Assistance Programs

2245.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$75,828	\$82,705	\$85,547	\$85,547	\$2,842	3.44
2245.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$14,000	\$14,000	\$14,000	\$0	0.00
2245.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$400	\$800	\$800	\$400	100.00
2245.0.000.00000.4211.00000.00.000	Health Insurance	\$27,794	\$36,230	\$37,480	\$37,480	\$1,250	3.45
2245.0.000.00000.4212.00000.00.000	Dental Insurance	\$904	\$1,113	\$1,113	\$1,113	\$0	0.00
2245.0.000.00000.4213.00000.00.000	Life Insurance	\$114	\$121	\$196	\$196	\$75	61.98
2245.0.000.00000.4220.00000.00.000	FICA	\$4,236	\$4,517	\$5,353	\$5,353	\$836	18.51
2245.0.000.00000.4225.00000.00.000	Medicare	\$991	\$1,056	\$1,252	\$1,252	\$196	18.56
2245.0.000.00000.4230.00000.00.000	Retirement	\$4,182	\$8,951	\$6,004	\$6,004	(\$2,947)	(32.92)
Budg_Cat: Personal Services - 100		\$114,448	\$149,093	\$151,745	\$151,745	\$2,652	1.78
2245.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$1,160	\$4,125	\$4,125	\$4,125	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,160	\$4,125	\$4,125	\$4,125	\$0	0.00
2245.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$0	\$1,326	\$1,326	\$1,326	\$0	0.00
Budg_Cat: Personal Services - 100		\$0	\$1,326	\$1,326	\$1,326	\$0	0.00
2245.0.000.00000.4339.00000.00.000	Consulting Services	\$18,313	\$15,975	\$15,975	\$15,975	\$0	0.00
2245.0.000.00000.4341.00000.00.000	Technical Services	\$400	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4531.00000.00.000	Telecommunications	\$283	\$600	\$600	\$600	\$0	0.00
Budg_Cat: Purchased Services - 300		\$18,996	\$16,575	\$16,575	\$16,575	\$0	0.00

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2245.0.000.00000.4534.00000.00.000	Postage	\$524	\$240	\$0	\$0	(\$240)	(100.00)
Budg_Cat: Personal Services - 100		\$524	\$240	\$0	\$0	(\$240)	(100.00)
2245.0.000.00000.4534.00000.00.000	Postage	\$924	\$0	\$240	\$240	\$240	0.00
2245.0.000.00000.4540.00000.00.000	Advertising	\$4,318	\$949	\$949	\$949	\$0	0.00
2245.0.000.00000.4580.00000.00.000	Travel Expense	\$3,097	\$8,540	\$8,540	\$8,540	\$0	0.00
Budg_Cat: Purchased Services - 300		\$8,339	\$9,489	\$9,729	\$9,729	\$240	2.53
2245.0.000.00000.4612.00000.00.000	Operating Supplies	\$9,751	\$4,222	\$4,222	\$4,222	\$0	0.00
Budg_Cat: Supplies - 600		\$9,751	\$4,222	\$4,222	\$4,222	\$0	0.00
2245.0.000.00000.4745.00000.00.000	Computers & Communication:	\$1,000	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$1,000	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4810.00000.00.000	Membership Dues	\$635	\$435	\$435	\$435	\$0	0.00
Budg_Cat: Other Expenses - 800		\$635	\$435	\$435	\$435	\$0	0.00
Func: UNDESIGNATED - 00000		\$154,852	\$185,505	\$188,157	\$188,157	\$2,652	1.43

City of Dover, New Hampshire

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From Date: 7/1/2014

To Date: 6/30/2015

Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: DHHS - Assistance Programs - 2245		\$154,852	\$185,505	\$188,157	\$188,157	\$2,652	1.43

City of Dover, New Hampshire

Appropriations Summary by Object Code

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
2800 School Cafeteria Fund							
2800.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$1,524,919	\$1,524,919	\$1,524,919	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$1,524,919	\$1,524,919	\$1,524,919	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$1,524,919	\$1,524,919	\$1,524,919	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School Cafeteria Fund - 2800		\$0	\$0	\$1,524,919	\$1,524,919	\$1,524,919	0.00

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To Date: 6/30/2015

Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
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2820 School - DOE Federal Grants

2820.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$2,736,174	\$2,736,174	\$2,736,174	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$2,736,174	\$2,736,174	\$2,736,174	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$2,736,174	\$2,736,174	\$2,736,174	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School - DOE Federal Grants - 2820		\$0	\$0	\$2,736,174	\$2,736,174	\$2,736,174	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
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2900 School Special Pgms & Grants

2900.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$48,000	\$48,000	\$48,000	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$48,000	\$48,000	\$48,000	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$48,000	\$48,000	\$48,000	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School Special Pgms & Grants - HUB - 2900		\$0	\$0	\$48,000	\$48,000	\$48,000	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3207 Public Safety Special Details							
3207.0.000.00000.4130.00000.00.000	Overtime Pay	\$212,157	\$209,765	\$162,673	\$162,673	(\$47,092)	(22.45)
3207.0.000.00000.4211.00000.00.000	Health Insurance	\$860	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4212.00000.00.000	Dental Insurance	\$27	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4220.00000.00.000	FICA	\$16	\$100	\$100	\$100	\$0	0.00
3207.0.000.00000.4225.00000.00.000	Medicare	\$2,761	\$3,995	\$4,379	\$4,379	\$384	9.61
3207.0.000.00000.4230.00000.00.000	Retirement	\$42,121	\$64,078	\$76,659	\$76,659	\$12,581	19.63
3207.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,027	\$1,027	\$0	\$0	(\$1,027)	(100.00)
Budg_Cat: Personal Services - 100		\$258,969	\$278,965	\$243,811	\$243,811	(\$35,154)	(12.60)
3207.0.000.00000.4335.00000.00.000	Auditing Services	\$42	\$42	\$42	\$42	\$0	0.00
3207.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,432	\$1,428	\$2,263	\$2,263	\$835	58.47
Budg_Cat: Purchased Services - 300		\$1,474	\$1,470	\$2,305	\$2,305	\$835	56.80
3207.0.000.00000.4612.00000.00.000	Operating Supplies	\$0	\$500	\$500	\$500	\$0	0.00
3207.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$565	\$565	\$565	\$0	0.00
Budg_Cat: Supplies - 600		\$0	\$1,065	\$1,065	\$1,065	\$0	0.00
3207.0.000.00000.4918.00000.00.000	Transfer to Trust	\$0	\$63,000	\$63,000	\$63,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$0	\$63,000	\$63,000	\$63,000	\$0	0.00
Func: UNDESIGNATED - 00000		\$260,443	\$344,500	\$310,181	\$310,181	(\$34,319)	(9.96)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Public Safety Special Details - 3207		\$260,443	\$344,500	\$310,181	\$310,181	(\$34,319)	(9.96)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3213 Parking Activity Fund							
3213.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$172,203	\$183,413	\$179,141	\$179,141	(\$4,272)	(2.33)
3213.0.000.00000.4130.00000.00.000	Overtime Pay	\$0	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,450	\$1,450	\$1,600	\$1,600	\$150	10.34
3213.0.000.00000.4211.00000.00.000	Health Insurance	\$57,141	\$60,824	\$23,842	\$23,842	(\$36,982)	(60.80)
3213.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,558	\$2,588	\$1,482	\$1,482	(\$1,106)	(42.74)
3213.0.000.00000.4213.00000.00.000	Life Insurance	\$178	\$349	\$301	\$301	(\$48)	(13.75)
3213.0.000.00000.4220.00000.00.000	FICA	\$10,699	\$10,617	\$11,256	\$11,256	\$639	6.02
3213.0.000.00000.4225.00000.00.000	Medicare	\$2,496	\$2,483	\$2,632	\$2,632	\$149	6.00
3213.0.000.00000.4230.00000.00.000	Retirement	\$5,342	\$7,517	\$7,764	\$7,764	\$247	3.29
3213.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$12	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$2,711	\$2,861	\$2,861	\$2,861	\$0	0.00
3213.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$75	\$75	\$75	\$0	0.00
3213.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$2,076	\$2,343	\$2,375	\$2,375	\$32	1.37
Budg_Cat: Personal Services - 100		\$256,867	\$275,220	\$234,029	\$234,029	(\$41,191)	(14.97)
3213.0.000.00000.4335.00000.00.000	Auditing Services	\$500	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4341.00000.00.000	Technical Services	\$11,290	\$1,000	\$1,800	\$1,800	\$800	80.00
3213.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$1,043	\$4,920	\$26,920	\$26,920	\$22,000	447.15
3213.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$0	\$0	\$2,000	\$2,000	\$2,000	0.00
3213.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$37,800	\$38,000	\$38,000	\$38,000	\$0	0.00
3213.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$3,836	\$4,043	\$4,250	\$4,250	\$207	5.12
3213.0.000.00000.4521.00000.00.000	Property Insurance	\$323	\$327	\$327	\$327	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$449	\$449	\$897	\$897	\$448	99.78
3213.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,864	\$1,859	\$1,876	\$1,876	\$17	0.91
3213.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$0	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$700	\$700	\$700	\$0	0.00
3213.0.000.00000.4534.00000.00.000	Postage	\$2,131	\$4,300	\$4,300	\$4,300	\$0	0.00
3213.0.000.00000.4540.00000.00.000	Advertising	\$0	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4550.00000.00.000	Printing & Binding	\$84	\$3,000	\$2,500	\$2,500	(\$500)	(16.67)
3213.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$285	\$285	\$285	\$0	0.00
Budg_Cat: Purchased Services - 300		\$59,319	\$60,083	\$85,055	\$85,055	\$24,972	41.56
3213.0.000.00000.4611.00000.00.000	Office Supplies	\$1,097	\$2,725	\$2,000	\$2,000	(\$725)	(26.61)
3213.0.000.00000.4612.00000.00.000	Operating Supplies	\$5,876	\$20,350	\$16,050	\$16,050	(\$4,300)	(21.13)
3213.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$1,644	\$1,600	\$1,600	\$1,600	\$0	0.00
3213.0.000.00000.4622.00000.00.000	Electricity	\$8,711	\$12,000	\$15,000	\$15,000	\$3,000	25.00
3213.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,020	\$800	\$800	\$800	\$0	0.00
3213.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$1,536	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$1,437	\$1,518	\$1,518	\$1,518	\$0	0.00
3213.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$0	\$1,500	\$750	\$750	(\$750)	(50.00)
Budg_Cat: Supplies - 600		\$21,321	\$40,993	\$38,218	\$38,218	(\$2,775)	(6.77)
3213.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$0	\$3,500	\$3,500	\$3,500	\$0	0.00
3213.0.000.00000.4745.00000.00.000	Computers & Communication:	\$2,787	\$2,350	\$6,315	\$6,315	\$3,965	168.72
Budg_Cat: Capital Outlay - 700		\$2,787	\$5,850	\$9,815	\$9,815	\$3,965	67.78
3213.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$50	\$50	\$50	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4819.00000.00.000	Fees & Charges	\$33,453	\$19,840	\$19,840	\$19,840	\$0	0.00
3213.0.000.00000.4840.00000.00.000	Contingency	\$0	\$45,055	\$3,000	\$3,000	(\$42,055)	(93.34)
Budg_Cat: Other Expenses - 800		\$33,453	\$64,945	\$22,890	\$22,890	(\$42,055)	(64.75)
3213.0.000.00000.4911.00000.00.000	Transfer To General Fund	\$32,569	\$30,000	\$30,000	\$30,000	\$0	0.00
3213.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$826	\$2,932	\$118,916	\$118,916	\$115,984	3,955.80
3213.0.000.00000.4918.00000.00.000	Transfer to Trust	\$172,841	\$10,000	\$0	\$0	(\$10,000)	(100.00)
Budg_Cat: Operating Transfers Out - 910		\$206,236	\$42,932	\$148,916	\$148,916	\$105,984	246.86
3213.0.000.00000.4920.00000.00.000	Principal Payments	\$58,235	\$55,000	\$65,000	\$65,000	\$10,000	18.18
3213.0.000.00000.4921.00000.00.000	Interest - Bonds	\$18,875	\$16,257	\$24,013	\$24,013	\$7,756	47.71
Budg_Cat: Debt Service - 920		\$77,110	\$71,257	\$89,013	\$89,013	\$17,756	24.92
Func: UNDESIGNATED - 00000		\$657,093	\$561,280	\$627,936	\$627,936	\$66,656	11.88

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Parking Activity Fund - 3213		\$657,093	\$561,280	\$627,936	\$627,936	\$66,656	11.88

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3320 Residential Solid Waste							
3320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$5,647	\$5,756	\$5,978	\$5,978	\$222	3.86
3320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$83,995	\$86,010	\$85,820	\$85,820	(\$190)	(0.22)
3320.0.000.00000.4130.00000.00.000	Overtime Pay	\$161	\$0	\$3,000	\$3,000	\$3,000	0.00
3320.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$1,540	\$2,060	\$2,060	\$520	33.77
3320.0.000.00000.4211.00000.00.000	Health Insurance	\$10,161	\$23,154	\$23,997	\$23,997	\$843	3.64
3320.0.000.00000.4212.00000.00.000	Dental Insurance	\$914	\$944	\$944	\$944	\$0	0.00
3320.0.000.00000.4213.00000.00.000	Life Insurance	\$200	\$220	\$220	\$220	\$0	0.00
3320.0.000.00000.4214.00000.00.000	Disability Insurance	\$37	\$43	\$45	\$45	\$2	4.65
3320.0.000.00000.4220.00000.00.000	FICA	\$5,489	\$5,527	\$5,575	\$5,575	\$48	0.87
3320.0.000.00000.4225.00000.00.000	Medicare	\$1,269	\$1,294	\$1,318	\$1,318	\$24	1.85
3320.0.000.00000.4230.00000.00.000	Retirement	\$7,856	\$10,049	\$10,108	\$10,108	\$59	0.59
3320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$279	\$925	\$925	\$925	\$0	0.00
3320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$54	\$287	\$287	\$287	\$0	0.00
3320.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$56	\$56	\$56	\$0	0.00
Budg_Cat: Personal Services - 100		\$117,662	\$135,805	\$140,333	\$140,333	\$4,528	3.33
3320.0.000.00000.4335.00000.00.000	Auditing Services	\$878	\$878	\$878	\$878	\$0	0.00
3320.0.000.00000.4420.00000.00.000	Waste Collection Services	\$350,500	\$350,500	\$350,500	\$350,500	\$0	0.00
3320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$264,963	\$333,000	\$367,500	\$367,500	\$34,500	10.36
3320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$392	\$376	\$376	\$376	\$0	0.00
3320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$0	\$296	\$296	\$296	\$0	0.00
3320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,449	\$1,445	\$987	\$987	(\$458)	(31.70)

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3320.0.000.00000.4531.00000.00.000	Telecommunications	\$1,090	\$2,197	\$2,425	\$2,425	\$228	10.38
3320.0.000.00000.4534.00000.00.000	Postage	\$0	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$400	\$400	\$400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$619,272	\$689,592	\$723,862	\$723,862	\$34,270	4.97
3320.0.000.00000.4611.00000.00.000	Office Supplies	\$438	\$800	\$800	\$800	\$0	0.00
3320.0.000.00000.4612.00000.00.000	Operating Supplies	\$80,215	\$100,000	\$100,000	\$100,000	\$0	0.00
3320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$0	\$0	\$823	\$823	\$823	0.00
3320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$0	\$1,245	\$1,245	\$1,245	\$0	0.00
3320.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$50	\$50	\$50	\$0	0.00
Budg_Cat: Supplies - 600		\$80,653	\$102,095	\$102,918	\$102,918	\$823	0.81
3320.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$0	\$20,000	\$20,000	\$20,000	0.00
Budg_Cat: Capital Outlay - 700		\$0	\$0	\$20,000	\$20,000	\$20,000	0.00
3320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$23,171	\$5,000	\$5,000	(\$18,171)	(78.42)
Budg_Cat: Other Expenses - 800		\$0	\$23,171	\$5,000	\$5,000	(\$18,171)	(78.42)
Func: UNDESIGNATED - 00000		\$817,587	\$950,663	\$992,113	\$992,113	\$41,450	4.36

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Residential Solid Waste - 3320		\$817,587	\$950,663	\$992,113	\$992,113	\$41,450	4.36

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3381 McConnell Center							
3381.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$19,396	\$19,584	\$19,657	\$19,657	\$73	0.37
3381.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$28,205	\$30,119	\$31,030	\$31,030	\$911	3.02
3381.0.000.00000.4120.00000.00.000	Temporary Employees	\$19,847	\$22,000	\$22,000	\$22,000	\$0	0.00
3381.0.000.00000.4130.00000.00.000	Overtime Pay	\$256	\$750	\$750	\$750	\$0	0.00
3381.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$800	\$800	\$800	\$0	0.00
3381.0.000.00000.4211.00000.00.000	Health Insurance	\$14,484	\$9,134	\$9,466	\$9,466	\$332	3.63
3381.0.000.00000.4212.00000.00.000	Dental Insurance	\$554	\$377	\$377	\$377	\$0	0.00
3381.0.000.00000.4213.00000.00.000	Life Insurance	\$141	\$73	\$73	\$73	\$0	0.00
3381.0.000.00000.4214.00000.00.000	Disability Insurance	\$126	\$143	\$143	\$143	\$0	0.00
3381.0.000.00000.4220.00000.00.000	FICA	\$3,945	\$4,262	\$4,328	\$4,328	\$66	1.55
3381.0.000.00000.4225.00000.00.000	Medicare	\$920	\$997	\$1,012	\$1,012	\$15	1.50
3381.0.000.00000.4230.00000.00.000	Retirement	\$4,042	\$5,520	\$5,627	\$5,627	\$107	1.94
3381.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$512	\$1,611	\$1,611	\$1,611	\$0	0.00
Budg_Cat: Personal Services - 100		\$92,829	\$95,370	\$96,874	\$96,874	\$1,504	1.58
3381.0.000.00000.4335.00000.00.000	Auditing Services	\$180	\$180	\$180	\$180	\$0	0.00
3381.0.000.00000.4339.00000.00.000	Consulting Services	\$1,609	\$2,500	\$2,500	\$2,500	\$0	0.00
3381.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$7,544	\$8,500	\$8,500	\$8,500	\$0	0.00
3381.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$59,785	\$69,500	\$69,500	\$69,500	\$0	0.00
3381.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
3381.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$1,206	\$5,000	\$5,000	\$5,000	\$0	0.00
3381.0.000.00000.4521.00000.00.000	Property Insurance	\$11,281	\$11,114	\$11,114	\$11,114	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$4,921	\$4,909	\$738	\$738	(\$4,171)	(84.97)
3381.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	(\$6,100)	\$0	\$0	\$0	\$0	0.00
3381.0.000.00000.4531.00000.00.000	Telecommunications	\$2,001	\$2,200	\$2,200	\$2,200	\$0	0.00
Budg_Cat: Purchased Services - 300		\$82,428	\$104,903	\$100,732	\$100,732	(\$4,171)	(3.98)
3381.0.000.00000.4612.00000.00.000	Operating Supplies	\$8,174	\$8,000	\$8,200	\$8,200	\$200	2.50
3381.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$594	\$500	\$600	\$600	\$100	20.00
3381.0.000.00000.4621.00000.00.000	Natural Gas	\$38,144	\$43,000	\$43,000	\$43,000	\$0	0.00
3381.0.000.00000.4622.00000.00.000	Electricity	\$99,532	\$85,000	\$100,000	\$100,000	\$15,000	17.65
3381.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$7,789	\$14,000	\$14,000	\$14,000	\$0	0.00
3381.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$1,948	\$0	\$2,000	\$2,000	\$2,000	0.00
3381.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$265	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$156,447	\$153,700	\$171,000	\$171,000	\$17,300	11.26
3381.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$30,000	\$30,000	\$30,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$0	\$30,000	\$30,000	\$30,000	\$0	0.00
3381.0.000.00000.4840.00000.00.000	Contingency	\$2,606	\$4,134	\$4,134	\$4,134	\$0	0.00
Budg_Cat: Other Expenses - 800		\$2,606	\$4,134	\$4,134	\$4,134	\$0	0.00
3381.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$358	\$537	\$716	\$716	\$179	33.33
Budg_Cat: Operating Transfers Out - 910		\$358	\$537	\$716	\$716	\$179	33.33
3381.0.000.00000.4920.00000.00.000	Principal Payments	\$250,000	\$260,000	\$270,000	\$270,000	\$10,000	3.85
3381.0.000.00000.4921.00000.00.000	Interest - Bonds	\$157,594	\$145,094	\$134,694	\$134,694	(\$10,400)	(7.17)
Budg_Cat: Debt Service - 920		\$407,594	\$405,094	\$404,694	\$404,694	(\$400)	(0.10)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: McConnell Center - 3381		\$742,262	\$793,738	\$808,150	\$808,150	\$14,412	1.82

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3410 Recreation Programs Fund							
3410.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$60,563	\$63,622	\$64,285	\$64,285	\$663	1.04
3410.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$10,278	\$11,269	\$11,101	\$11,101	(\$168)	(1.49)
3410.0.000.00000.4120.00000.00.000	Temporary Employees	\$115,990	\$157,516	\$148,346	\$148,346	(\$9,170)	(5.82)
3410.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,281	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$0	\$800	\$800	\$800	0.00
3410.0.000.00000.4211.00000.00.000	Health Insurance	\$12,851	\$13,700	\$14,199	\$14,199	\$499	3.64
3410.0.000.00000.4212.00000.00.000	Dental Insurance	\$542	\$553	\$553	\$553	\$0	0.00
3410.0.000.00000.4213.00000.00.000	Life Insurance	\$231	\$106	\$206	\$206	\$100	94.34
3410.0.000.00000.4220.00000.00.000	FICA	\$11,493	\$14,285	\$13,627	\$13,627	(\$658)	(4.61)
3410.0.000.00000.4225.00000.00.000	Medicare	\$2,683	\$3,341	\$3,194	\$3,194	(\$147)	(4.40)
3410.0.000.00000.4230.00000.00.000	Retirement	\$5,329	\$6,226	\$6,306	\$6,306	\$80	1.28
3410.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$6,896	\$6,186	\$6,186	\$6,186	\$0	0.00
Budg_Cat: Personal Services - 100		\$228,138	\$277,104	\$269,103	\$269,103	(\$8,001)	(2.89)
3410.0.000.00000.4335.00000.00.000	Auditing Services	\$113	\$113	\$113	\$113	\$0	0.00
3410.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$714	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$0	\$3,100	\$3,100	\$3,100	\$0	0.00
3410.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmer	\$0	\$1,026	\$2,292	\$2,292	\$1,266	123.39
3410.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$2,839	\$3,000	\$3,000	\$3,000	\$0	0.00
3410.0.000.00000.4443.00000.00.000	Rental of Equipment	\$73,976	\$196,113	\$103,902	\$103,902	(\$92,211)	(47.02)
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$2,341	\$2,383	\$2,082	\$2,082	(\$301)	(12.63)
3410.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$800	\$800	\$800	\$0	0.00

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3410.0.000.00000.4534.00000.00.000	Postage	\$0	\$50	\$50	\$50	\$0	0.00
3410.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$2,000	\$500	\$500	(\$1,500)	(75.00)
3410.0.000.00000.4591.00000.00.000	Special Programs	\$8,373	\$18,500	\$15,000	\$15,000	(\$3,500)	(18.92)
Budg_Cat: Purchased Services - 300		\$88,356	\$229,085	\$132,839	\$132,839	(\$96,246)	(42.01)
3410.0.000.00000.4611.00000.00.000	Office Supplies	\$313	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4612.00000.00.000	Operating Supplies	\$7,687	\$11,578	\$12,328	\$12,328	\$750	6.48
3410.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$3,231	\$4,564	\$4,714	\$4,714	\$150	3.29
3410.0.000.00000.4631.00000.00.000	Food/Food Services	\$139	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$396	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$1,880	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Supplies - 600		\$13,646	\$17,442	\$18,342	\$18,342	\$900	5.16
3410.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$0	\$0	\$10,600	\$10,600	\$10,600	0.00
Budg_Cat: Capital Outlay - 700		\$0	\$0	\$10,600	\$10,600	\$10,600	0.00
3410.0.000.00000.4840.00000.00.000	Contingency	\$0	\$57,092	\$54,392	\$54,392	(\$2,700)	(4.73)
Budg_Cat: Other Expenses - 800		\$0	\$57,092	\$54,392	\$54,392	(\$2,700)	(4.73)
Func: UNDESIGNATED - 00000		\$330,141	\$580,723	\$485,276	\$485,276	(\$95,447)	(16.44)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Recreation Pgms - 3410		\$330,141	\$580,723	\$485,276	\$485,276	(\$95,447)	(16.44)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3455 Library Fines							
3455.0.000.00000.4335.00000.00.000	Auditing Services	\$300	\$300	\$300	\$300	\$0	0.00
3455.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$900	\$0	\$0	\$0	\$0	0.00
3455.0.000.00000.4443.00000.00.000	Rental of Equipment	\$0	\$3,816	\$3,816	\$3,816	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,200	\$4,116	\$4,116	\$4,116	\$0	0.00
3455.0.000.00000.4611.00000.00.000	Office Supplies	\$2,424	\$2,664	\$2,494	\$2,494	(\$170)	(6.38)
3455.0.000.00000.4640.00000.00.000	Books/Publications	\$14,366	\$19,219	\$19,598	\$19,598	\$379	1.97
Budg_Cat: Supplies - 600		\$16,790	\$21,883	\$22,092	\$22,092	\$209	0.96
3455.0.000.00000.4748.00000.00.000	Books and Collections	\$17,362	\$34,853	\$32,644	\$32,644	(\$2,209)	(6.34)
Budg_Cat: Capital Outlay - 700		\$17,362	\$34,853	\$32,644	\$32,644	(\$2,209)	(6.34)
Func: UNDESIGNATED - 00000		\$35,352	\$60,852	\$58,852	\$58,852	(\$2,000)	(3.29)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Library Fines - 3455		\$35,352	\$60,852	\$58,852	\$58,852	(\$2,000)	(3.29)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3500 OPEB Liability Fund							
3500.0.000.00000.4211.00000.00.000	Health Insurance	\$1,419,671	\$1,368,033	\$1,547,380	\$1,547,380	\$179,347	13.11
3500.0.000.00000.4212.00000.00.000	Dental Insurance	\$13,949	\$13,297	\$13,297	\$13,297	\$0	0.00
3500.0.000.00000.4213.00000.00.000	Life Insurance	\$3,706	\$3,800	\$3,800	\$3,800	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,437,325	\$1,385,130	\$1,564,477	\$1,564,477	\$179,347	12.95
3500.0.000.00000.4335.00000.00.000	Auditing Services	\$181	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$181	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$1,437,506	\$1,385,130	\$1,564,477	\$1,564,477	\$179,347	12.95

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: OPEB Liability Fund - 3500		\$1,437,506	\$1,385,130	\$1,564,477	\$1,564,477	\$179,347	12.95

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
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3810 School Tuition Programs

3810.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$147,044	\$147,044	\$147,044	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$147,044	\$147,044	\$147,044	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$147,044	\$147,044	\$147,044	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School Tuition Programs - DALC - 3810		\$0	\$0	\$147,044	\$147,044	\$147,044	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
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3825 Alternative Education Fund

3825.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$663,682	\$663,682	\$663,682	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$663,682	\$663,682	\$663,682	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$663,682	\$663,682	\$663,682	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School Alternative Education Fund - 3825		\$0	\$0	\$663,682	\$663,682	\$663,682	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
3830 School Facilities Fund							
3830.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$172,131	\$172,131	\$172,131	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$172,131	\$172,131	\$172,131	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$172,131	\$172,131	\$172,131	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: School Facilities Fund - 3830		\$0	\$0	\$172,131	\$172,131	\$172,131	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
5300 Water Fund							
5300.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$91,591	\$99,749	\$101,732	\$101,732	\$1,983	1.99
5300.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$558,853	\$557,921	\$546,614	\$546,614	(\$11,307)	(2.03)
5300.0.000.00000.4120.00000.00.000	Temporary Employees	\$636	\$7,000	\$7,000	\$7,000	\$0	0.00
5300.0.000.00000.4130.00000.00.000	Overtime Pay	\$38,363	\$50,000	\$50,000	\$50,000	\$0	0.00
5300.0.000.00000.4170.00000.00.000	Longevity Pay	\$9,200	\$10,164	\$8,888	\$8,888	(\$1,276)	(12.55)
5300.0.000.00000.4211.00000.00.000	Health Insurance	\$228,881	\$259,528	\$262,963	\$262,963	\$3,435	1.32
5300.0.000.00000.4212.00000.00.000	Dental Insurance	\$6,690	\$7,544	\$7,487	\$7,487	(\$57)	(0.76)
5300.0.000.00000.4213.00000.00.000	Life Insurance	\$1,475	\$1,532	\$1,471	\$1,471	(\$61)	(3.98)
5300.0.000.00000.4214.00000.00.000	Disability Insurance	\$257	\$302	\$314	\$314	\$12	3.97
5300.0.000.00000.4220.00000.00.000	FICA	\$46,884	\$41,518	\$38,240	\$38,240	(\$3,278)	(7.90)
5300.0.000.00000.4225.00000.00.000	Medicare	\$10,989	\$9,722	\$8,962	\$8,962	(\$760)	(7.82)
5300.0.000.00000.4230.00000.00.000	Retirement	\$61,055	\$79,785	\$71,136	\$71,136	(\$8,649)	(10.84)
5300.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$2,876	\$3,500	\$4,000	\$4,000	\$500	14.29
5300.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$21,058	\$27,884	\$27,884	\$27,884	\$0	0.00
5300.0.000.00000.4290.00000.00.000	FSA Fees	\$225	\$281	\$206	\$206	(\$75)	(26.69)
5300.0.000.00000.4295.00000.00.000	Compensated Absences	\$11,580	\$1,000	\$12,000	\$12,000	\$11,000	1,100.00
Budg_Cat: Personal Services - 100		\$1,090,612	\$1,157,430	\$1,148,897	\$1,148,897	(\$8,533)	(0.74)
5300.0.000.00000.4311.00000.00.000	Administrative Services	\$40	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$40	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4331.00000.00.000	Study Services	\$17,750	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$17,750	\$0	\$0	\$0	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4335.00000.00.000.	Auditing Services	\$4,688	\$3,938	\$3,938	\$3,938	\$0	0.00
5300.0.000.00000.4336.00000.00.000.	Medical Services	\$740	\$650	\$650	\$650	\$0	0.00
5300.0.000.00000.4339.00000.00.000.	Consulting Services	\$19,208	\$29,339	\$29,865	\$29,865	\$526	1.79
5300.0.000.00000.4341.00000.00.000.	Technical Services	\$15,069	\$18,110	\$18,783	\$18,783	\$673	3.72
5300.0.000.00000.4411.00000.00.000.	Water & Sewer Expense	\$67,964	\$67,500	\$67,500	\$67,500	\$0	0.00
5300.0.000.00000.4431.00000.00.000.	Maint Chrgs - Buildings	\$6,191	\$16,000	\$16,000	\$16,000	\$0	0.00
5300.0.000.00000.4432.00000.00.000.	Maint Chrgs - Impr o/t Building	\$67,271	\$60,000	\$91,400	\$91,400	\$31,400	52.33
5300.0.000.00000.4433.00000.00.000.	Maint Chrgs - Equipment	\$21,779	\$31,250	\$31,250	\$31,250	\$0	0.00
5300.0.000.00000.4435.00000.00.000.	Maint Chrgs - Office Equipme	\$16,225	\$19,927	\$33,877	\$33,877	\$13,950	70.01
5300.0.000.00000.4443.00000.00.000.	Rental of Equipment	\$3,162	\$9,776	\$11,336	\$11,336	\$1,560	15.96
5300.0.000.00000.4460.00000.00.000.	Taxes	\$12,815	\$22,234	\$14,145	\$14,145	(\$8,089)	(36.38)
5300.0.000.00000.4521.00000.00.000.	Property Insurance	\$6,106	\$6,748	\$8,137	\$8,137	\$1,389	20.58
5300.0.000.00000.4522.00000.00.000.	Vehicle & Equip Insurance	\$5,832	\$5,383	\$5,383	\$5,383	\$0	0.00
5300.0.000.00000.4524.00000.00.000.	Public Liab Insurance	\$11,404	\$11,377	\$7,619	\$7,619	(\$3,758)	(33.03)
5300.0.000.00000.4529.00000.00.000.	Insurance Deductible Paymen	(\$647)	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4531.00000.00.000.	Telecommunications	\$8,250	\$11,566	\$10,212	\$10,212	(\$1,354)	(11.71)
5300.0.000.00000.4534.00000.00.000.	Postage	\$14,555	\$12,000	\$12,308	\$12,308	\$308	2.57
5300.0.000.00000.4540.00000.00.000.	Advertising	\$0	\$350	\$350	\$350	\$0	0.00
5300.0.000.00000.4550.00000.00.000.	Printing & Binding	\$3,008	\$3,000	\$3,100	\$3,100	\$100	3.33
5300.0.000.00000.4580.00000.00.000.	Travel Expense	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$283,618	\$330,148	\$366,853	\$366,853	\$36,705	11.12
5300.0.000.00000.4611.00000.00.000.	Office Supplies	\$1,872	\$2,500	\$2,500	\$2,500	\$0	0.00
5300.0.000.00000.4612.00000.00.000.	Operating Supplies	\$109,486	\$111,500	\$111,500	\$111,500	\$0	0.00
5300.0.000.00000.4615.00000.00.000.	Clothing & Uniforms	\$7,480	\$8,500	\$6,150	\$6,150	(\$2,350)	(27.65)

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4619.00000.00.000	Supplies for Resale	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00
5300.0.000.00000.4621.00000.00.000	Natural Gas	\$7,813	\$12,321	\$12,653	\$12,653	\$332	2.69
5300.0.000.00000.4622.00000.00.000	Electricity	\$267,509	\$267,588	\$250,022	\$250,022	(\$17,566)	(6.56)
5300.0.000.00000.4623.00000.00.000	Propane	\$18,436	\$27,030	\$22,517	\$22,517	(\$4,513)	(16.70)
5300.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$32,505	\$44,765	\$41,210	\$41,210	(\$3,555)	(7.94)
5300.0.000.00000.4631.00000.00.000	Food/Food Services	\$28	\$100	\$100	\$100	\$0	0.00
5300.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$36	\$100	\$100	\$100	\$0	0.00
5300.0.000.00000.4640.00000.00.000	Books/Publications	\$328	\$200	\$300	\$300	\$100	50.00
5300.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$2,990	\$3,000	\$3,648	\$3,648	\$648	21.60
5300.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$24,207	\$65,000	\$65,000	\$65,000	\$0	0.00
5300.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$16,615	\$15,000	\$15,000	\$15,000	\$0	0.00
5300.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$42,456	\$37,265	\$37,265	\$37,265	\$0	0.00
5300.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$75,548	\$79,788	\$79,788	\$79,788	\$0	0.00
5300.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,375	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$610,684	\$683,157	\$656,253	\$656,253	(\$26,904)	(3.94)
5300.0.000.00000.4710.00000.00.000	Land	\$84,678	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4715.00000.00.000	Land Improvements	\$4,472	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$122,673	\$150,000	\$175,000	\$175,000	\$25,000	16.67
5300.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$12,500	\$12,500	\$12,500	\$0	0.00
5300.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$0	\$0	\$1,250	\$1,250	\$1,250	0.00
5300.0.000.00000.4745.00000.00.000	Computers & Communication:	\$8,638	\$0	\$5,697	\$5,697	\$5,697	0.00
5300.0.000.00000.4757.00000.00.000	Utility Systems	\$1,649,415	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4760.00000.00.000	Depreciation Expense	\$1,171,666	\$1,189,276	\$1,179,480	\$1,179,480	(\$9,796)	(0.82)
Budg_Cat: Capital Outlay - 700		\$3,041,542	\$1,351,776	\$1,373,927	\$1,373,927	\$22,151	1.64

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4810.00000.00.000	Membership Dues	\$3,128	\$4,285	\$4,500	\$4,500	\$215	5.02
5300.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$155,500	\$155,500	\$158,100	\$158,100	\$2,600	1.67
5300.0.000.00000.4840.00000.00.000	Contingency	\$847	\$17,500	\$21,400	\$21,400	\$3,900	22.29
5300.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$159,475	\$187,285	\$194,000	\$194,000	\$6,715	3.59
5300.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$75,005	\$89,130	\$96,570	\$96,570	\$7,440	8.35
5300.0.000.00000.4918.00000.00.000	Transfer to Trust	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$575,005	\$589,130	\$596,570	\$596,570	\$7,440	1.26
5300.0.000.00000.4921.00000.00.000	Interest - Bonds	\$386,937	\$554,588	\$516,457	\$516,457	(\$38,131)	(6.88)
Budg_Cat: Debt Service - 920		\$386,937	\$554,588	\$516,457	\$516,457	(\$38,131)	(6.88)
Func: UNDESIGNATED - 00000		\$6,165,664	\$4,853,514	\$4,852,957	\$4,852,957	(\$557)	(0.01)

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Water Fund - 5300		\$6,165,664	\$4,853,514	\$4,852,957	\$4,852,957	(\$557)	(0.01)

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Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
5320 Sewer Fund							
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$225,582	\$236,815	\$239,030	\$239,030	\$2,215	0.94
5320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$685,245	\$784,177	\$820,444	\$820,444	\$36,267	4.62
5320.0.000.00000.4130.00000.00.000	Overtime Pay	\$27,744	\$46,000	\$46,000	\$46,000	\$0	0.00
5320.0.000.00000.4170.00000.00.000	Longevity Pay	\$10,800	\$14,748	\$14,288	\$14,288	(\$460)	(3.12)
5320.0.000.00000.4211.00000.00.000	Health Insurance	\$308,425	\$362,097	\$376,469	\$376,469	\$14,372	3.97
5320.0.000.00000.4212.00000.00.000	Dental Insurance	\$9,728	\$11,057	\$11,374	\$11,374	\$317	2.87
5320.0.000.00000.4213.00000.00.000	Life Insurance	\$1,951	\$2,402	\$2,295	\$2,295	(\$107)	(4.45)
5320.0.000.00000.4214.00000.00.000	Disability Insurance	\$257	\$302	\$314	\$314	\$12	3.97
5320.0.000.00000.4220.00000.00.000	FICA	\$59,346	\$62,241	\$59,052	\$59,052	(\$3,189)	(5.12)
5320.0.000.00000.4225.00000.00.000	Medicare	\$13,893	\$14,567	\$13,830	\$13,830	(\$737)	(5.06)
5320.0.000.00000.4230.00000.00.000	Retirement	\$79,809	\$112,079	\$110,015	\$110,015	(\$2,064)	(1.84)
5320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$4,615	\$6,200	\$6,200	\$6,200	\$0	0.00
5320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$5,659	\$38,406	\$38,406	\$38,406	\$0	0.00
5320.0.000.00000.4290.00000.00.000	FSA Fees	\$282	\$244	\$244	\$244	\$0	0.00
5320.0.000.00000.4295.00000.00.000	Compensated Absences	\$15,894	\$8,000	\$12,000	\$12,000	\$4,000	50.00
Budg_Cat: Personal Services - 100		\$1,449,230	\$1,699,335	\$1,749,961	\$1,749,961	\$50,626	2.98
5320.0.000.00000.4331.00000.00.000	Study Services	\$4,628	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$4,628	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4334.00000.00.000	Legal Services	\$478,481	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4335.00000.00.000	Auditing Services	\$5,205	\$4,455	\$4,455	\$4,455	\$0	0.00

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5320.0.000.00000.4336.00000.00.000	Medical Services	\$556	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4339.00000.00.000	Consulting Services	\$135,298	\$119,339	\$119,864	\$119,864	\$525	0.44
5320.0.000.00000.4341.00000.00.000	Technical Services	\$19,968	\$11,400	\$12,673	\$12,673	\$1,273	11.17
5320.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$15,951	\$35,800	\$29,800	\$29,800	(\$6,000)	(16.76)
5320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$162,046	\$214,500	\$213,500	\$213,500	(\$1,000)	(0.47)
5320.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$9,111	\$12,000	\$12,000	\$12,000	\$0	0.00
5320.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$24,556	\$31,200	\$31,200	\$31,200	\$0	0.00
5320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$32,335	\$32,855	\$44,593	\$44,593	\$11,738	35.73
5320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$18,430	\$27,776	\$27,776	\$27,776	\$0	0.00
5320.0.000.00000.4521.00000.00.000	Property Insurance	\$21,776	\$21,662	\$22,953	\$22,953	\$1,291	5.96
5320.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$7,848	\$8,075	\$7,627	\$7,627	(\$448)	(5.55)
5320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$16,341	\$16,301	\$10,074	\$10,074	(\$6,227)	(38.20)
5320.0.000.00000.4531.00000.00.000	Telecommunications	\$21,753	\$25,028	\$22,667	\$22,667	(\$2,361)	(9.43)
5320.0.000.00000.4534.00000.00.000	Postage	\$7,433	\$7,500	\$8,308	\$8,308	\$808	10.77
5320.0.000.00000.4540.00000.00.000	Advertising	\$919	\$650	\$650	\$650	\$0	0.00
5320.0.000.00000.4550.00000.00.000	Printing & Binding	\$83	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4580.00000.00.000	Travel Expense	\$1,089	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$979,178	\$571,341	\$570,940	\$570,940	(\$401)	(0.07)
5320.0.000.00000.4611.00000.00.000	Office Supplies	\$3,495	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4612.00000.00.000	Operating Supplies	\$79,636	\$102,500	\$102,500	\$102,500	\$0	0.00
5320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$14,937	\$14,750	\$13,305	\$13,305	(\$1,445)	(9.80)
5320.0.000.00000.4619.00000.00.000	Supplies for Resale	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4621.00000.00.000	Natural Gas	\$5,395	\$6,450	\$8,819	\$8,819	\$2,369	36.73
5320.0.000.00000.4622.00000.00.000	Electricity	\$324,011	\$385,835	\$362,500	\$362,500	(\$23,335)	(6.05)

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5320.0.000.00000.4623.00000.00.000	Propane	\$27,828	\$38,567	\$35,600	\$35,600	(\$2,967)	(7.69)
5320.0.000.00000.4624.00000.00.000	Heating Oil	\$34,561	\$31,816	\$34,420	\$34,420	\$2,604	8.18
5320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$27,313	\$39,217	\$37,429	\$37,429	(\$1,788)	(4.56)
5320.0.000.00000.4631.00000.00.000	Food/Food Services	\$79	\$100	\$100	\$100	\$0	0.00
5320.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$165	\$150	\$150	\$150	\$0	0.00
5320.0.000.00000.4640.00000.00.000	Books/Publications	\$529	\$400	\$400	\$400	\$0	0.00
5320.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$180	\$3,500	\$3,916	\$3,916	\$416	11.89
5320.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$168,346	\$140,000	\$140,000	\$140,000	\$0	0.00
5320.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$18,040	\$25,000	\$25,000	\$25,000	\$0	0.00
5320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$43,445	\$27,061	\$27,061	\$27,061	\$0	0.00
5320.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$67,428	\$71,213	\$71,213	\$71,213	\$0	0.00
5320.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,246	\$7,000	\$7,000	\$7,000	\$0	0.00
Budg_Cat: Supplies - 600		\$820,634	\$901,559	\$877,413	\$877,413	(\$24,146)	(2.68)
5320.0.000.00000.4725.00000.00.000	Building Improvements	\$216,249	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$1,066,220	\$75,000	\$75,000	\$75,000	\$0	0.00
5320.0.000.00000.4742.00000.00.000	Light Vehicles	\$31,176	\$12,500	\$12,500	\$12,500	\$0	0.00
5320.0.000.00000.4745.00000.00.000	Computers & Communication:	\$0	\$0	\$5,697	\$5,697	\$5,697	0.00
5320.0.000.00000.4757.00000.00.000	Utility Systems	\$303,082	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4760.00000.00.000	Depreciation Expense	\$2,152,449	\$2,209,486	\$2,420,114	\$2,420,114	\$210,628	9.53
Budg_Cat: Capital Outlay - 700		\$3,769,175	\$2,296,986	\$2,513,311	\$2,513,311	\$216,325	9.42
5320.0.000.00000.4810.00000.00.000	Membership Dues	\$1,487	\$2,300	\$2,300	\$2,300	\$0	0.00
5320.0.000.00000.4819.00000.00.000	Fees & Charges	\$1,545	\$1,600	\$1,600	\$1,600	\$0	0.00
5320.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$219,600	\$219,600	\$239,400	\$239,400	\$19,800	9.02

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5320.0.000.00000.4840.00000.00.000	Contingency	\$7,589	\$18,500	\$22,800	\$22,800	\$4,300	23.24
5320.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$230,221	\$252,000	\$276,100	\$276,100	\$24,100	9.56
5320.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$20,377	\$33,542	\$53,844	\$53,844	\$20,302	60.53
5320.0.000.00000.4918.00000.00.000	Transfer to Trust	\$440,000	\$500,000	\$500,000	\$500,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$460,377	\$533,542	\$553,844	\$553,844	\$20,302	3.81
5320.0.000.00000.4921.00000.00.000	Interest - Bonds	\$392,232	\$492,762	\$654,853	\$654,853	\$162,091	32.89
Budg_Cat: Debt Service - 920		\$392,232	\$492,762	\$654,853	\$654,853	\$162,091	32.89
Func: UNDESIGNATED - 00000		\$8,105,676	\$6,747,525	\$7,196,422	\$7,196,422	\$448,897	6.65

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Sewer Fund - 5320		\$8,105,676	\$6,747,525	\$7,196,422	\$7,196,422	\$448,897	6.65

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6100 DoverNet Fund							
6100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$171,478	\$177,022	\$179,367	\$179,367	\$2,345	1.32
6100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$31,177	\$59,125	\$52,743	\$52,743	(\$6,382)	(10.79)
6100.0.000.00000.4170.00000.00.000	Longevity Pay	\$600	\$1,280	\$1,280	\$1,280	\$0	0.00
6100.0.000.00000.4211.00000.00.000	Health Insurance	\$31,833	\$33,795	\$35,025	\$35,025	\$1,230	3.64
6100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,093	\$1,106	\$1,106	\$1,106	\$0	0.00
6100.0.000.00000.4213.00000.00.000	Life Insurance	\$226	\$267	\$269	\$269	\$2	0.75
6100.0.000.00000.4220.00000.00.000	FICA	\$13,215	\$14,528	\$14,153	\$14,153	(\$375)	(2.58)
6100.0.000.00000.4225.00000.00.000	Medicare	\$3,085	\$3,427	\$3,326	\$3,326	(\$101)	(2.95)
6100.0.000.00000.4230.00000.00.000	Retirement	\$9,428	\$12,104	\$12,433	\$12,433	\$329	2.72
6100.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$2,980	\$4,500	\$4,500	\$4,500	\$0	0.00
6100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$200	\$916	\$916	\$916	\$0	0.00
6100.0.000.00000.4290.00000.00.000	FSA Fees	\$75	\$75	\$75	\$75	\$0	0.00
Budg_Cat: Personal Services - 100		\$265,390	\$308,145	\$305,193	\$305,193	(\$2,952)	(0.96)
6100.0.000.00000.4335.00000.00.000	Auditing Services	\$433	\$433	\$433	\$433	\$0	0.00
6100.0.000.00000.4341.00000.00.000	Technical Services	\$22,668	\$47,700	\$43,300	\$43,300	(\$4,400)	(9.22)
6100.0.000.00000.4423.00000.00.000	Cleaning Services	\$5,980	\$6,000	\$0	\$0	(\$6,000)	(100.00)
6100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmer	\$40,788	\$62,692	\$61,231	\$61,231	(\$1,461)	(2.33)
Budg_Cat: Purchased Services - 300		\$69,869	\$116,825	\$104,964	\$104,964	(\$11,861)	(10.15)
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$0	\$31,276	\$0	\$0	(\$31,276)	(100.00)
Budg_Cat: Personal Services - 100		\$0	\$31,276	\$0	\$0	(\$31,276)	(100.00)

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$31,635	\$0	\$33,591	\$33,591	\$33,591	0.00
6100.0.000.00000.4521.00000.00.000	Property Insurance	\$82	\$83	\$84	\$84	\$1	1.20
6100.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$0	\$0	\$2,180	\$2,180	\$2,180	0.00
6100.0.000.00000.4531.00000.00.000	Telecommunications	\$56,100	\$40,660	\$44,570	\$44,570	\$3,910	9.62
6100.0.000.00000.4534.00000.00.000	Postage	\$16	\$75	\$75	\$75	\$0	0.00
6100.0.000.00000.4580.00000.00.000	Travel Expense	\$712	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$88,545	\$41,818	\$81,500	\$81,500	\$39,682	94.89
6100.0.000.00000.4611.00000.00.000	Office Supplies	\$264	\$500	\$500	\$500	\$0	0.00
6100.0.000.00000.4612.00000.00.000	Operating Supplies	\$1,551	\$5,500	\$5,500	\$5,500	\$0	0.00
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$3,865	\$4,946	\$4,976	\$4,976	\$30	0.61
Budg_Cat: Supplies - 600		\$5,679	\$10,946	\$10,976	\$10,976	\$30	0.27
6100.0.000.00000.4725.00000.00.000	Building Improvements	\$16,958	\$2,500	\$2,500	\$2,500	\$0	0.00
6100.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$12,216	\$5,500	\$4,000	\$4,000	(\$1,500)	(27.27)
6100.0.000.00000.4745.00000.00.000	Computers & Communication	\$78,529	\$71,107	\$79,297	\$79,297	\$8,190	11.52
Budg_Cat: Capital Outlay - 700		\$107,703	\$79,107	\$85,797	\$85,797	\$6,690	8.46
6100.0.000.00000.4810.00000.00.000	Membership Dues	\$585	\$850	\$880	\$880	\$30	3.53
Budg_Cat: Other Expenses - 800		\$585	\$850	\$880	\$880	\$30	3.53
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$46,704	\$52,704	\$52,704	\$6,000	12.85
Budg_Cat: Personal Services - 100		\$0	\$46,704	\$52,704	\$52,704	\$6,000	12.85
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$1,741	\$1,910	\$1,910	\$169	9.71
Budg_Cat: Other Expenses - 800		\$0	\$1,741	\$1,910	\$1,910	\$169	9.71

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$165	\$358	\$478	\$478	\$120	33.52
Budg_Cat:	Operating Transfers Out - 910	\$165	\$358	\$478	\$478	\$120	33.52
Func:	UNDESIGNATED - 00000	\$537,936	\$637,770	\$644,402	\$644,402	\$6,632	1.04

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: DoverNet Fund - 6100		\$537,936	\$637,770	\$644,402	\$644,402	\$6,632	1.04

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6110 Central Stores Fund							
6110.0.000.00000.4335.00000.00.000	Auditing Services	\$154	\$154	\$154	\$154	\$0	0.00
6110.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$100	\$100	\$100	\$0	0.00
6110.0.000.00000.4443.00000.00.000	Rental of Equipment	\$10,456	\$14,600	\$14,600	\$14,600	\$0	0.00
6110.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$450	\$450	\$450	\$0	0.00
6110.0.000.00000.4534.00000.00.000	Postage	\$40,204	\$50,400	\$50,400	\$50,400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$50,813	\$65,704	\$65,704	\$65,704	\$0	0.00
6110.0.000.00000.4611.00000.00.000	Office Supplies	\$5,637	\$7,500	\$7,500	\$7,500	\$0	0.00
6110.0.000.00000.4612.00000.00.000	Operating Supplies	\$28,949	\$31,950	\$31,950	\$31,950	\$0	0.00
Budg_Cat: Supplies - 600		\$34,586	\$39,450	\$39,450	\$39,450	\$0	0.00
Func: UNDESIGNATED - 00000		\$85,400	\$105,154	\$105,154	\$105,154	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Central Stores Fund - 6110		\$85,400	\$105,154	\$105,154	\$105,154	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6310 Fleet Maintenance Fund							
6310.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$249,960	\$261,852	\$260,969	\$260,969	(\$883)	(0.34)
6310.0.000.00000.4120.00000.00.000	Temporary Employees	\$1,730	\$2,142	\$2,142	\$2,142	\$0	0.00
6310.0.000.00000.4130.00000.00.000	Overtime Pay	\$4,351	\$3,000	\$3,000	\$3,000	\$0	0.00
6310.0.000.00000.4170.00000.00.000	Longevity Pay	\$6,000	\$6,000	\$6,400	\$6,400	\$400	6.67
6310.0.000.00000.4211.00000.00.000	Health Insurance	\$98,471	\$103,749	\$107,527	\$107,527	\$3,778	3.64
6310.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,915	\$3,317	\$3,317	\$3,317	\$0	0.00
6310.0.000.00000.4213.00000.00.000	Life Insurance	\$551	\$628	\$628	\$628	\$0	0.00
6310.0.000.00000.4220.00000.00.000	FICA	\$15,445	\$15,241	\$15,189	\$15,189	(\$52)	(0.34)
6310.0.000.00000.4225.00000.00.000	Medicare	\$3,598	\$3,564	\$3,552	\$3,552	(\$12)	(0.34)
6310.0.000.00000.4230.00000.00.000	Retirement	\$22,388	\$29,171	\$29,119	\$29,119	(\$52)	(0.18)
6310.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$198	\$4,000	\$500	\$500	(\$3,500)	(87.50)
6310.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$4,767	\$10,904	\$10,904	\$10,904	\$0	0.00
6310.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$75	\$0	\$0	(\$75)	(100.00)
Budg_Cat: Personal Services - 100		\$410,373	\$443,643	\$443,247	\$443,247	(\$396)	(0.09)
6310.0.000.00000.4335.00000.00.000	Auditing Services	\$259	\$259	\$259	\$259	\$0	0.00
6310.0.000.00000.4336.00000.00.000	Medical Services	\$0	\$50	\$50	\$50	\$0	0.00
6310.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$1,175	\$1,316	\$2,689	\$2,689	\$1,373	104.33
6310.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$449	\$449	\$897	\$897	\$448	99.78
6310.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$0	\$0	\$2,755	\$2,755	\$2,755	0.00
6310.0.000.00000.4531.00000.00.000	Telecommunications	\$4,625	\$4,260	\$5,437	\$5,437	\$1,177	27.63
6310.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$500	\$0	\$0	(\$500)	(100.00)
Budg_Cat: Purchased Services - 300		\$6,508	\$6,834	\$12,087	\$12,087	\$5,253	76.87

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6310.0.000.00000.4611.00000.00.000	Office Supplies	\$481	\$800	\$800	\$800	\$0	0.00
6310.0.000.00000.4612.00000.00.000	Operating Supplies	\$3,102	\$3,716	\$3,716	\$3,716	\$0	0.00
6310.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$8,376	\$3,440	\$4,430	\$4,430	\$990	28.78
6310.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$43,393	\$5,000	\$5,000	\$5,000	\$0	0.00
6310.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$794	\$1,000	\$1,000	\$1,000	\$0	0.00
6310.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$27	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$2,435	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$58,610	\$18,756	\$19,746	\$19,746	\$990	5.28
6310.0.000.00000.4742.00000.00.000	Light Vehicles	\$49,980	\$27,725	\$27,725	\$27,725	\$0	0.00
6310.0.000.00000.4745.00000.00.000	Computers & Communication:	\$0	\$5,000	\$0	\$0	(\$5,000)	(100.00)
Budg_Cat: Capital Outlay - 700		\$49,980	\$32,725	\$27,725	\$27,725	(\$5,000)	(15.28)
6310.0.000.00000.4840.00000.00.000	Contingency	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00
6310.0.000.00000.4895.00000.00.000	Cost of Sales	\$269,333	\$227,594	\$227,594	\$227,594	\$0	0.00
Budg_Cat: Other Expenses - 800		\$269,333	\$231,594	\$231,594	\$231,594	\$0	0.00
6310.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$40,112	\$53,550	\$62,180	\$62,180	\$8,630	16.12
Budg_Cat: Operating Transfers Out - 910		\$40,112	\$53,550	\$62,180	\$62,180	\$8,630	16.12
Func: UNDESIGNATED - 00000		\$834,915	\$787,102	\$796,579	\$796,579	\$9,477	1.20

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Fleet Maintenance Fund - 6310		\$834,915	\$787,102	\$796,579	\$796,579	\$9,477	1.20

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
6800 Workers Compensation Fund							
6800.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$564	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$51,826	\$55,000	\$601,436	\$601,436	\$546,436	993.52
6800.0.000.00000.4261.00000.00.000	Worker's Comp Claims	\$90,110	\$534,371	\$0	\$0	(\$534,371)	(100.00)
Budg_Cat: Personal Services - 100		\$142,500	\$589,371	\$601,436	\$601,436	\$12,065	2.05
6800.0.000.00000.4312.00000.00.000	Management Services	\$47,784	\$31,380	\$11,700	\$11,700	(\$19,680)	(62.72)
6800.0.000.00000.4334.00000.00.000	Legal Services	\$6,993	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4335.00000.00.000	Auditing Services	\$741	\$741	\$741	\$741	\$0	0.00
6800.0.000.00000.4336.00000.00.000	Medical Services	\$535,183	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$2,590	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$593,291	\$32,121	\$12,441	\$12,441	(\$19,680)	(61.27)
6800.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$302	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$302	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$900	\$900	\$900	\$0	0.00
6800.0.000.00000.4819.00000.00.000	Fees & Charges	\$50,825	\$46,380	\$53,995	\$53,995	\$7,615	16.42
6800.0.000.00000.4840.00000.00.000	Contingency	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$50,825	\$49,280	\$56,895	\$56,895	\$7,615	15.45
Func: UNDESIGNATED - 00000		\$786,916	\$670,772	\$670,772	\$670,772	\$0	0.00

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Definition: FY15 City Manager Proposed

Account	Description	FY13 Actual	FY14 Adopted Budget	FY15 Department Request	FY15 City Manager Proposed	Dollar Change	Percent Change
Fund: Workers Compensation Fund - 6800		\$786,916	\$670,772	\$670,772	\$670,772	\$0	0.00

Budgeted Personnel Positions by Department

Full Time Equivalents Function Description	Work Week	Adopted FY13	Proposed FY14	Proposed FY15	Percent of Total	Change	Description of Change
EXECUTIVE							
41320 City Manager's Office	40	2.88	2.88	2.88	1.0%	0.00	
41530 City Attorney's Office	40	1.73	1.73	1.73	0.6%	0.00	
49200 DoverNet	40	3.48	3.68	3.60	1.2%	-0.08	Eliminate Part time Information Tech Administrator
Total Executive		8.08	8.28	8.20	2.8%	-0.08	Adjust hours Part time Media Services Technician Adjust hours Part time Information Tech Administrator
FINANCE							
41511 Finance & Accounting	40	7.78	7.78	7.78	2.7%	0.00	
41513 Tax Assessment Division	40	3.00	3.00	3.00	1.0%	0.00	
41520 City Clerk/Tax Collection Division	40	8.69	9.69	9.40	3.2%	-0.29	Adjust hours of Part time Account Clerk II positions
41525 Elections		0.90	0.45	0.90	0.3%	0.45	Adjust Hours to 2 Elections during fiscal year
Total Finance		20.36	20.91	21.08	7.3%	0.16	
PLANNING							
41910 Planning Department	40	4.43	4.45	4.45	1.5%	0.00	
46311 Planning - Comm Devlmt Block Grant	40	1.07	1.05	1.05	0.4%	0.00	
Total Planning		5.50	5.50	5.50	1.9%	0.00	
POLICE							
42110 Police Admin - Sworn	40	1.00	1.00	1.00	0.3%	0.00	
42110 Police Admin - Non sworn	40	0.88	0.88	0.88	0.3%	0.00	
42120 Police Field Ops - Sworn	41.25	31.97	33.00	35.06	12.1%	2.06	Add 2 Full Time Police Officer Positions
42120 Police Field Ops - Non sworn	40	1.50	1.20	1.20	0.4%	0.00	
42120 Police Spec Rev Grants - Sworn	41.25	3.09	2.06	2.06	0.7%	0.00	
42120 Police Spec Rev Grants - Non Sworn	40	1.00	1.85	1.85	0.6%	0.00	
42130 Parking Activity - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42130 Parking Activity - Non sworn	35	4.40	4.40	4.53	1.6%	0.13	Add Part time Parking Enforcement Officer
42150 Police Support - Sworn	41.25	11.34	11.34	11.34	3.9%	0.00	
42150 Police Support - Non sworn	30	12.68	12.39	12.59	4.3%	0.20	Increase 8 hrs. part time Secretary I position
42180 Police PS Dispatch - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42180 Police PS Dispatch - Non sworn	35	8.25	8.25	8.25	2.8%	0.00	
Total Sworn		47.41	47.41	49.47	17.0%	2.06	
Total Non Sworn		28.71	28.97	29.29	10.1%	0.33	
Total Police		76.11	76.38	78.76	27.1%	2.39	
FIRE & RESCUE							
42210 Fire and Rescue - Admin	40	2.50	2.50	2.50	0.9%	0.00	
42220 Fire and Rescue - Suppression	40/42	52.73	53.48	53.48	18.4%	0.00	
42250 Inspection Services	40	5.23	5.23	5.50	1.9%	0.28	Increase Plumbing Inspector to RFT position
Total Fire & Rescue		60.46	61.21	61.48	21.3%	0.28	
PUBLIC WORKS							
43111 CSD - Admin	40	2.00	2.00	2.00	0.7%	0.00	
43112 CSD - Engineering Div.	40	3.50	3.50	3.50	1.2%	0.00	
43121 CSD - Streets & Drains	40	5.00	5.00	5.00	1.7%	0.00	Maintenance Specialist to CSD Facilities & Grounds Truck Driver added from CSD Storm Water
43155 CSD - Storm Water	40	6.00	6.00	5.00	1.7%	-1.00	Truck Driver moved to CSD Streets
43180 CSD - Facilities & Grounds	40	9.81	9.71	10.71	3.7%	1.00	Maintenance Specialist moved from CSD Streets
41941 CSD - General Gov't Bldgs	40	1.88	1.88	1.88	0.6%	0.00	
41951 CSD - Cemetery	40	3.31	3.31	3.31	1.1%	0.00	
43230 CSD - Recyc & Waste Mgmt Div.	40	3.00	3.00	3.00	1.0%	0.00	
43250 CSD - Sewer	40	8.00	9.00	9.00	3.1%	0.00	
43256 CSD - Sewer - WWTP	40	7.00	7.00	7.00	2.4%	0.00	
43320 CSD - Water	40	10.50	10.50	10.50	3.6%	0.00	
49200 CSD - Fleet Maintenance	40	5.00	5.00	5.00	1.7%	0.00	
Total Comm Serv - Public Works		65.00	65.90	65.90	22.7%	0.00	
RECREATION							
45110 Recreation Admin	40	3.60	3.60	3.60	1.2%	0.00	
45121 Recreation McConnell Center	25	0.00	0.00	0.00	0.0%	0.00	
45124 Indoor Pool	40	7.43	7.43	7.43	2.6%	0.00	
45125 Thompson Pool	40	2.09	2.09	2.09	0.7%	0.00	
Various Recreation Pgm Fund		6.94	6.94	6.94	2.4%	0.00	
41941 McConnell Center	40	1.75	1.75	1.75	0.6%	0.00	
45149 Arena Facility	40	10.93	10.93	10.93	3.8%	0.00	
Total Recreation		32.74	32.74	32.74	11.3%	0.00	
PUBLIC LIBRARY							
45500 Public Library	35	13.91	13.91	14.12	4.9%	0.21	Increase Part-time hours by 8.4 per week
Total Culture & Recreation		46.65	46.65	46.87	16.1%	0.21	
PUBLIC WELFARE							
44410 Welfare	37	2.75	2.75	2.75	0.9%	0.00	
Total Public Welfare		2.75	2.75	2.75	0.9%	0.00	
TOTAL FULL TIME EQUIVALENTS - CITY		284.91	287.57	290.53	100.1%	2.96	

FTE = Forty Hours per Week

City of Dover

Analysis of Budgeted Full Time Equivalent Positions by Fiscal Year

	Change		2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
	2006-2015	% Change												
Population (Census, NHOSP, Trended)	1,752	6.07%	30,808	30,500	30,149	30,095	30,041	29,987	29,417	29,236	29,093	29,056	28,872	28,688
FTEs per Department & Fund														
Executive (incl DoverNet)	-3.37	-27.04%	8.20	8.29	8.09	7.96	8.13	8.01	12.74	12.74	11.87	11.57	12.48	10.40
Finance (incl Utility Billing)	5.10	31.92%	21.08	20.91	20.36	19.98	19.91	19.98	16.08	16.08	15.98	15.98	15.98	15.98
Planning	-5.18	-57.50%	4.45	4.45	4.43	4.18	4.00	3.40	4.50	8.63	9.63	9.63	9.00	9.00
Total General Government	-3.45	-9.21%	33.73	33.65	32.88	32.12	32.04	31.39	33.31	37.44	37.47	37.17	37.45	35.38
Police	-0.15	-0.23%	70.33	68.06	67.62	64.80	64.80	63.76	64.78	67.82	68.40	70.48	65.88	63.60
Fire & Rescue	6.89	13.69%	61.47	61.21	60.45	61.50	61.73	61.73	61.06	54.70	54.58	54.58	50.33	50.28
Total Public Safety	6.74	5.80%	131.80	129.27	128.07	126.30	126.53	125.49	125.84	122.52	122.98	125.06	116.21	113.88
Public Works (incl Fleet Maint)	-10.41	-21.06%	39.40	39.40	39.50	39.60	40.60	42.33	41.60	42.50	45.17	49.81	49.41	49.41
Recreation	-6.86	-30.82%	13.12	13.12	13.12	16.32	16.32	17.12	18.61	19.72	18.79	19.98	22.24	23.64
Public Library	-1.65	-10.66%	14.12	13.91	13.91	13.38	13.38	13.48	13.78	14.79	15.79	15.78	15.51	15.59
Total Culture & Recreation	-8.51	-22.54%	27.25	27.03	27.03	29.70	29.70	30.60	32.39	34.51	34.58	35.76	37.75	39.23
Public Welfare	-0.05	-0.94%	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.80	5.30	5.35
Total General Fund	-15.68	-6.37%	234.92	232.10	230.23	230.47	231.62	232.56	235.89	239.71	242.95	250.59	246.12	243.24
Dover Main Street Fund	-1.00	-100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Planning - CDBG Fund	0.05	5.00%	1.05	1.05	1.07	1.33	1.50	1.40	1.00	1.00	1.00	1.00	1.00	1.00
Police Grant Funds	-3.09	-34.59%	3.91	3.91	4.09	7.31	7.31	6.49	4.98	6.01	7.01	7.01	8.94	10.75
Parking Activity Fund	0.74	17.27%	4.53	4.40	4.40	4.75	4.75	3.95	4.28	4.28	4.28	3.78	4.31	4.31
McConnell Fund	1.75	175.00%	1.75	1.75	1.75	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Recreation Fund	4.33	165.57%	6.94	6.94	6.94	6.16	6.16	7.12	3.19	3.19	3.40	2.61	0.00	0.00
Total Special Revenue Funds	2.78	18.21%	18.18	18.05	18.25	20.55	20.72	19.96	14.45	16.48	19.69	15.40	15.25	17.06
Water Fund	-3.00	-22.22%	10.50	10.50	10.50	10.50	10.50	11.00	13.00	13.00	13.00	13.50	13.50	13.50
Sewer Fund	0.00	0.00%	16.00	16.00	15.00	15.00	17.00	17.00	16.00	16.00	16.00	16.00	16.00	16.00
Arena Fund	0.06	0.49%	10.93	10.93	10.93	10.93	10.93	10.93	12.01	12.01	10.87	10.87	12.10	10.11
Total Enterprise Funds	-2.94	-7.07%	37.43	37.43	36.43	36.43	38.43	38.93	41.01	41.01	39.87	40.37	41.60	39.61
Total All Departments & Funds	-15.83	-5.22%	290.53	287.57	284.91	287.45	290.76	291.44	291.33	297.20	302.51	306.36	302.97	299.91
FTEs per 1,000 Population														
Executive (incl DoverNet)	-0.13	-30.58%	0.27	0.27	0.27	0.26	0.27	0.27	0.43	0.44	0.41	0.40	0.43	0.36
Finance (incl Utility Billing)	0.13	24.27%	0.68	0.69	0.68	0.66	0.66	0.67	0.55	0.55	0.55	0.55	0.55	0.56
Planning	-0.19	-59.93%	0.14	0.15	0.15	0.14	0.13	0.11	0.15	0.30	0.33	0.33	0.31	0.31
Total General Government	-0.18	-14.24%	1.09	1.10	1.09	1.07	1.07	1.05	1.13	1.28	1.29	1.28	1.30	1.23
Police	-0.14	-6.26%	2.28	2.23	2.24	2.15	2.16	2.13	2.20	2.32	2.35	2.43	2.28	2.22
Fire & Rescue	0.12	6.70%	2.00	2.01	2.01	2.04	2.05	2.06	2.08	1.87	1.88	1.88	1.74	1.75
Total Public Safety	-0.03	-0.65%	4.28	4.24	4.25	4.20	4.21	4.18	4.28	4.19	4.23	4.30	4.03	3.97
Public Works (incl Fleet Maint)	-0.44	-25.44%	1.28	1.29	1.31	1.32	1.35	1.41	1.41	1.45	1.55	1.71	1.71	1.72
Recreation	-0.26	-33.96%	0.43	0.43	0.44	0.54	0.54	0.57	0.63	0.67	0.65	0.69	0.77	0.82
Public Library	-0.08	-15.74%	0.46	0.46	0.46	0.44	0.45	0.45	0.47	0.51	0.54	0.54	0.54	0.54
Total Culture & Recreation	-0.35	-26.48%	0.88	0.89	0.90	0.99	0.99	1.02	1.10	1.18	1.19	1.23	1.31	1.37
Public Welfare	-0.01	-3.87%	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.10	0.18	0.19
Total General Fund	-1.00	-11.72%	7.63	7.61	7.64	7.66	7.71	7.76	8.02	8.20	8.35	8.62	8.52	8.48
Dover Main Street Fund	-0.03	-99.37%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.03	0.03	0.03
Planning - CDBG Fund	0.00	-0.97%	0.03	0.03	0.04	0.04	0.05	0.05	0.03	0.03	0.03	0.03	0.03	0.03
Police Grant Funds	-0.11	-36.84%	0.13	0.13	0.14	0.24	0.24	0.22	0.17	0.21	0.24	0.24	0.31	0.37
Parking Activity Fund	0.02	11.22%	0.15	0.14	0.15	0.16	0.16	0.13	0.15	0.15	0.15	0.13	0.15	0.15
Recreation Fund	0.14	115.64%	0.23	0.23	0.23	0.20	0.21	0.24	0.11	0.11	0.12	0.09	0.00	0.00
Total Special Revenue Funds	0.00	0.60%	0.53	0.53	0.55	0.65	0.66	0.63	0.46	0.53	0.68	0.53	0.53	0.59
Water Fund	-0.12	-26.48%	0.34	0.34	0.35	0.35	0.35	0.37	0.44	0.44	0.45	0.46	0.47	0.47
Sewer Fund	-0.03	-5.65%	0.52	0.52	0.50	0.50	0.57	0.57	0.54	0.55	0.55	0.55	0.55	0.56
Arena Fund	-0.02	-4.61%	0.35	0.36	0.36	0.36	0.36	0.36	0.41	0.41	0.37	0.37	0.42	0.35
Total Enterprise Funds	-0.17	-12.11%	1.21	1.23	1.21	1.21	1.28	1.30	1.39	1.40	1.37	1.39	1.44	1.38
Total FTEs per 1,000 Population	-1.17	-11.15%	9.37	9.37	9.39	9.52	9.65	9.69	9.87	10.13	10.40	10.54	10.49	10.45

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed 2015		
APPROPRIATIONS:												
City	22,516,057	23,328,139	24,100,845	24,849,889	25,881,933	26,909,579	28,429,262	29,299,377	31,211,493	32,240,178	5 Yr Ann %	10 Yr Ann %
City Debt	3,981,736	4,343,010	5,132,330	5,347,514	6,045,608	5,973,187	5,828,662	5,701,702	5,871,476	6,020,040		
Total City	26,497,793	27,671,149	29,233,175	30,197,403	31,927,541	32,882,766	34,257,924	35,001,079	37,082,969	38,260,218	3.69%	4.41%
School	34,363,074	36,203,218	37,912,706	39,216,997	40,699,081	40,468,900	41,638,606	42,264,590	42,263,590	44,131,355	1.63%	3.25%
School Debt	2,598,888	2,799,270	3,689,854	3,761,338	3,934,140	4,245,221	4,075,515	3,988,329	3,914,453	3,892,349	-0.21%	4.75%
Total School	36,961,962	39,002,488	41,602,560	42,978,335	44,633,221	44,714,121	45,714,121	46,252,919	46,178,043	48,023,704	1.48%	3.36%
County	5,454,815	5,750,204	6,035,072	6,772,323	7,030,640	7,033,271	7,303,817	7,521,254	7,771,799	7,980,468	2.57%	6.29%
Total	68,914,570	72,423,841	76,870,807	79,948,061	83,591,402	84,630,158	87,275,862	88,775,252	91,032,811	94,264,390	2.43%	4.00%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	1,649,243	1,173,356	1,562,026	964,228	1,730,138	955,225	1,375,158	743,155	2,081,890	1,177,249	6,332,677	13,411,668
School	2,448,339	2,040,526	2,600,072	1,375,775	1,654,886	80,900	1,000,000	538,798	(74,876)	1,845,661	3,390,483	13,510,081
County	1,117,923	295,389	284,868	737,251	258,317	2,631	270,546	217,437	250,545	208,669	949,828	3,643,576
Total	5,215,505	3,509,271	4,446,966	3,077,254	3,643,341	1,038,756	2,645,704	1,499,390	2,257,559	3,231,579	10,672,988	30,565,325
Percent Change												
City	6.64%	4.43%	5.64%	3.30%	5.73%	2.99%	4.18%	2.17%	5.95%	3.17%		
School	7.09%	5.52%	6.67%	3.31%	3.85%	0.18%	2.24%	1.18%	-0.16%	4.00%		
County	25.78%	5.42%	4.95%	12.22%	3.81%	0.04%	3.85%	2.98%	3.33%	2.68%		
Total	8.19%	5.09%	6.14%	4.00%	4.56%	1.24%	3.13%	1.72%	2.54%	3.55%		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
REVENUES:											5 Yr Ann %	10 Yr Ann %
Property Tax - City	17,472,361	18,123,568	19,974,876	20,343,274	21,429,921	22,592,315	24,047,953	24,674,390	25,798,503	26,538,425	4.37%	4.90%
Property Tax - Local School	19,413,741	20,901,778	22,735,976	24,296,444	24,640,583	24,944,661	26,608,346	27,124,864	27,934,161	28,757,595	3.14%	5.84%
Property Tax - State School	6,477,735	6,494,080	6,476,696	6,292,003	6,431,633	6,558,455	6,389,999	6,568,079	6,533,850	6,710,193	0.85%	0.01%
Property Tax - Total School	25,891,476	27,395,858	29,212,672	30,588,447	31,072,216	31,503,116	32,998,345	33,692,943	34,468,011	35,467,788	2.68%	4.42%
Property Tax - County	5,404,763	5,700,152	5,872,169	6,722,271	7,030,640	7,033,271	7,303,817	7,521,254	7,771,799	7,980,468	2.57%	6.41%
Total Property Tax	48,768,600	51,219,578	55,059,717	57,653,992	59,532,777	61,128,702	64,350,115	65,888,587	68,038,313	69,986,681	3.29%	4.81%
Other Sources:												
City	9,075,484	9,172,633	9,421,202	9,904,181	10,497,620	10,290,451	10,209,971	10,326,689	11,284,466	11,721,793	2.23%	3.32%
School	11,070,486	11,606,630	12,389,888	12,389,888	13,561,005	13,211,005	12,715,776	12,559,976	11,710,032	12,555,916	-1.53%	0.87%
Use of Fund Balance	-	425,000	-	-	-	-	-	-	-	-	0.00%	0.00%
Total	20,145,970	21,204,263	21,811,090	22,294,069	24,058,625	23,501,456	22,925,747	22,886,665	22,994,498	24,277,709	0.18%	1.98%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Property Tax - City	1,028,024	651,207	1,851,308	368,398	1,086,647	1,162,394	1,455,638	626,437	1,124,113	739,922	5,108,504	10,094,088
Property Tax - School	2,887,615	1,504,382	1,816,814	1,375,775	483,769	430,900	1,495,229	694,598	775,068	999,777	4,395,572	12,463,927
Property Tax - County	1,117,923	295,389	172,017	850,102	308,369	2,631	270,546	217,437	250,545	208,669	949,828	3,693,628
Total Property Tax	5,033,562	2,450,978	3,840,139	2,594,275	1,878,785	1,595,925	3,221,413	1,538,472	2,149,726	1,948,368	10,453,904	26,251,643
Other Sources:												
City	621,219	97,149	248,569	482,979	593,439	(207,169)	(80,480)	116,718	957,777	437,327	1,224,173	3,267,528
School	(439,276)	536,144	783,258	-	1,171,117	(350,000)	(495,229)	(155,800)	(849,944)	845,884	(1,005,089)	1,046,154
Use of Fund Balance	-	425,000	(425,000)	-	-	-	-	-	-	-	(425,000)	-
Total	181,943	1,058,293	606,827	482,979	1,764,556	(557,169)	(575,709)	(39,082)	107,833	1,283,211	219,084	4,313,682
Percent Change												
Property Tax - City	6.25%	3.73%	10.21%	1.84%	5.34%	5.42%	6.44%	2.60%	4.56%	2.87%		
Property Tax - School	12.55%	5.81%	6.63%	4.71%	1.58%	1.39%	4.75%	2.10%	2.30%	2.90%		
Property Tax - County	26.08%	5.47%	3.02%	14.48%	4.59%	0.04%	3.85%	2.98%	3.33%	2.68%		
Total Property Tax	11.51%	5.03%	7.50%	4.71%	3.26%	2.68%	5.27%	2.39%	3.26%	2.86%		
Other Revenue - City	7.35%	1.07%	2.71%	5.13%	5.99%	-1.97%	-0.78%	1.14%	9.27%	3.88%		
Other Revenue - School	-3.82%	4.84%	6.75%	0.00%	9.45%	-2.58%	-3.75%	-1.23%	-6.77%	7.22%		
Use of Fund Balance	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Total	0.91%	5.25%	2.86%	2.21%	7.91%	-2.32%	-2.45%	-0.17%	0.47%	5.58%		

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed 2015		
TAX RATES:												
City	7.05	6.87	7.23	7.57	8.55	8.93	9.54	9.71	9.99	10.17	5 Yr Ann %	10 Yr Ann %
Budgetary Use of FB	-	(0.15)	-	-	-	-	-	-	-	-	-100.00%	-100.00%
Net City	7.05	6.72	7.23	7.57	8.55	8.93	9.54	9.71	9.99	10.17	3.53%	3.94%
School - Local	7.65	7.56	8.02	8.79	9.54	9.57	10.26	10.38	10.54	10.75	2.42%	4.83%
School - State	2.59	2.38	2.31	2.31	2.52	2.55	2.50	2.55	2.51	2.55	0.24%	-0.93%
Total School	10.24	9.94	10.33	11.10	12.06	12.12	12.76	12.93	13.05	13.30	1.98%	3.41%
County	2.13	2.06	2.07	2.43	2.72	2.70	2.82	2.88	2.93	2.98	1.84%	5.41%
Total	19.42	18.72	19.63	21.10	23.33	23.75	25.12	25.52	25.97	26.45	2.54%	3.82%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	0.14	(0.18)	0.36	0.34	0.98	0.38	0.61	0.17	0.28	0.18	1.62	3.26
Budgetary Use of FB	-	(0.15)	0.15	-	-	-	-	-	-	-	-	-
Net City	0.14	(0.33)	0.51	0.34	0.98	0.38	0.61	0.17	0.28	0.18	1.62	3.26
School - Local	0.94	(0.09)	0.46	0.77	0.75	0.03	0.69	0.12	0.16	0.21	1.21	4.04
School - State	(0.21)	(0.21)	(0.07)	-	0.21	0.03	(0.05)	0.05	(0.04)	0.04	0.03	(0.25)
Total School	0.73	(0.30)	0.39	0.77	0.96	0.06	0.64	0.17	0.12	0.25	1.24	3.79
County	0.37	(0.07)	0.01	0.36	0.29	(0.02)	0.12	0.06	0.05	0.05	0.26	1.22
Total	1.24	(0.70)	0.91	1.47	2.23	0.42	1.37	0.40	0.45	0.48	3.12	8.27
Percent Change												
City	2.03%	-2.55%	5.24%	4.70%	12.95%	4.44%	6.83%	1.78%	2.88%	1.80%		
Budgetary Use of FB	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Net City	2.03%	-4.68%	7.59%	4.70%	12.95%	4.44%	6.83%	1.78%	2.88%	1.80%		
School - Local	14.01%	-1.18%	6.08%	9.60%	8.53%	0.31%	7.21%	1.17%	1.54%	1.99%		
School - State	-7.50%	-8.11%	-2.94%	0.00%	9.09%	1.19%	-1.96%	2.00%	-1.57%	1.59%		
Total School	7.68%	-2.93%	3.92%	7.45%	8.65%	0.50%	5.28%	1.33%	0.93%	1.92%		
County	21.02%	-3.29%	0.49%	17.39%	11.93%	-0.74%	4.44%	2.13%	1.74%	1.71%		
Total	6.82%	-3.60%	4.86%	7.49%	10.57%	1.80%	5.77%	1.59%	1.76%	1.85%		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
VALUATION:											5 Yr Ann %	10 Yr Ann %
Total Value	2,572,209,470	2,810,621,000	2,885,588,500	2,814,819,300	2,636,088,200	2,657,575,300	2,641,809,500	2,660,984,300	2,696,745,950	2,721,745,950	0.64%	1.02%
Less Exemptions	(36,144,400)	(45,808,500)	(50,519,500)	(51,237,750)	(53,208,250)	(51,040,250)	(49,202,900)	(48,980,100)	(47,445,500)	(47,445,500)	-2.27%	4.51%
Net Value	2,536,065,070	2,764,812,500	2,835,069,000	2,763,581,550	2,582,879,950	2,606,535,050	2,592,606,600	2,612,004,200	2,649,300,450	2,674,300,450	0.70%	0.96%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Total Value	112,173,650	238,411,530	74,967,500	(70,769,200)	(178,731,100)	21,487,100	(15,765,800)	19,174,800	35,761,650	25,000,000	85,657,750	261,710,130
Exemptions	(5,616,200)	(9,664,100)	(4,711,000)	(718,250)	(1,970,500)	2,168,000	1,837,350	222,800	1,534,600	-	5,762,750	(16,917,300)
Net Value	106,557,450	228,747,430	70,256,500	(71,487,450)	(180,701,600)	23,655,100	(13,928,450)	19,397,600	37,296,250	25,000,000	91,420,500	244,792,830
Percent Change												
Total Value	4.56%	9.27%	2.67%	-2.45%	-6.35%	0.82%	-0.59%	0.73%	1.34%	0.93%		
Exemptions	18.40%	26.74%	10.28%	1.42%	3.85%	-4.07%	-3.60%	-0.45%	-3.13%	0.00%		
Net Value	4.39%	9.02%	2.54%	-2.52%	-6.54%	0.92%	-0.53%	0.75%	1.43%	0.94%		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
VET EXEMPTION:											5 Yr Ann Chg	10 Yr Ann Chg
Exempt Amount	395,875	454,950	510,500	576,027	636,602	686,197	679,656	671,323	657,656	657,656	0.65%	6.79%
Dollar Change	54,875	59,075	55,550	65,527	60,575	49,595	(6,541)	(8,333)	(13,667)	-	21,054	316,656
Percent Change	16.09%	14.92%	12.21%	12.84%	10.52%	7.79%	-0.95%	-1.23%	-2.04%	0.00%		

ENTERPRISE FUNDS - Budget History Sheet

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed 2015		
APPROPRIATIONS:												5 Yr Ann %	10 Yr Ann %
Water - Oper & Maint	1,931,809	1,947,739	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650	2,657,020	3.51%	3.24%
Water - Depreciation	521,000	521,000	706,000	879,297	974,298	984,298	1,010,000	946,000	1,171,666	1,189,276	1,179,480	3.68%	8.51%
Water - Debt Interest	287,981	370,351	467,132	550,509	497,731	492,198	476,272	404,395	462,672	554,588	516,457	0.97%	6.01%
Water - Capital Reserve	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000	500,000	2.13%	9.60%
Total Water	2,940,790	3,089,090	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	3.12%	5.14%
Sewer - Oper & Maint	2,335,486	2,442,945	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277	3,621,455	4.40%	4.48%
Sewer - Major Capital													
Sewer - Depreciation	1,614,000	1,614,000	1,869,000	1,897,220	1,897,220	1,897,220	2,053,451	2,053,451	2,152,449	2,209,486	2,420,114	4.99%	4.13%
Sewer - Debt Interest	719,592	649,251	714,920	630,206	579,345	533,519	464,918	479,723	451,771	492,762	654,853	4.18%	-0.94%
Sewer - Capital Reserve	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	500,000	500,000	4.56%	2.26%
Total Sewer	5,069,078	5,106,196	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,040,410	6,404,327	6,747,525	7,196,422	4.59%	3.57%
Total Enterprise Funds	8,009,868	8,195,286	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,376,609	11,114,089	11,601,039	12,049,379	7.70%	8.70%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
Water	398,780	148,300	389,708	459,721	220,151	3,963	78,482	95,084	373,563	143,752	(557)	690,324	1,912,167
Sewer	1,318,654	37,118	384,922	27,068	56,886	175,315	209,142	80,881	363,917	343,198	448,897	1,446,035	2,127,344
Total Enterprise Funds	1,717,434	185,418	774,630	486,789	277,037	179,278	287,624	175,965	737,480	486,950	448,340	2,136,359	4,039,511
Percent Change													
Water	15.69%	5.04%	12.62%	13.21%	5.59%	0.10%	1.89%	2.24%	8.61%	3.05%	-0.01%		
Sewer	35.16%	0.73%	7.54%	0.49%	1.03%	3.14%	3.64%	1.36%	6.02%	5.36%	6.65%		
Total Enterprise Funds	27.29%	2.31%	9.45%	5.43%	2.93%	1.84%	2.90%	1.73%	7.11%	4.38%	3.86%		
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
REVENUE:												5 Yr Ann %	10 Yr Ann %
Water													
Charges for Services	2,914,790	3,068,090	3,457,798	3,917,519	4,137,670	4,141,633	4,220,115	4,315,199	4,688,762	4,828,014	4,782,457	2.92%	5.08%
Other Financing Sources	26,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	25,500	70,500	27.41%	10.49%
Total Water	2,940,790	3,089,090	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	3.12%	5.14%
Sewer													
Licenses & Permits													
Intergovernmental	404,674	349,837	303,238	272,971	210,499	154,097	160,285	46,742	6,840	6,240	5,688	-48.31%	-34.72%
Charges for Services	3,775,185	3,908,710	4,103,380	4,150,146	4,262,654	4,579,371	4,782,325	5,048,527	5,354,011	5,697,809	6,191,047	6.22%	5.07%
Misc Revenue	36,000	32,000	32,000	32,000	32,000	32,000	32,000	31,000	31,000	31,000	57,000	12.24%	4.70%
Operating Transfers In													
Other Financing Sources	853,219	815,649	1,052,500	1,063,069	1,069,919	984,919	984,919	1,013,139	1,012,476	1,012,476	942,687		
Total Sewer	5,069,078	5,106,196	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,139,408	6,404,327	6,747,525	7,196,422	4.59%	3.57%
Total Enterprise Funds	8,009,868	8,195,286	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,475,607	11,114,089	11,601,039	12,049,379	7.70%	8.70%

ENTERPRISE FUNDS - Budget History Sheet

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed 2015	5 Yr Ann %	10 Yr Ann %
UTILITY COST SUMMARY:													
Water - Oper & Maint	1,931,809	1,947,739	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650	2,657,020	3.51%	3.24%
Water - Debt Service	921,121	1,160,689	1,215,191	1,440,509	1,482,732	1,487,198	1,486,272	1,350,395	1,634,338	1,743,864	1,695,937	2.66%	6.29%
Water - Capital Reserve	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000	500,000	2.13%	9.60%
Total Water Cash Needs	3,052,930	3,358,428	3,520,857	3,949,222	4,169,373	4,173,335	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	3.06%	4.74%
Working Capital/Adjustment	2,195	(3,268)	(462)	(10,703)	(10,703)	(10,702)	-	-	-	-	-	-	-
Less Other Revenue	(324,205)	(338,920)	(341,115)	(341,115)	(341,115)	(314,984)	(314,984)	(355,871)	(348,706)	(353,206)	(408,080)	5.32%	2.33%
Net to be Raised by Rate	2,730,920	3,016,240	3,179,280	3,597,404	3,817,555	3,847,649	3,926,131	3,980,328	4,361,056	4,500,308	4,444,877	2.93%	4.99%
Sewer - Oper & Maint	2,335,486	2,442,945	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277	3,621,455	4.40%	4.48%
Sewer - Net Debt Service	1,092,370	1,095,322	1,225,048	1,188,252	1,193,013	1,288,589	1,373,165	1,597,819	1,584,904	1,679,432	2,122,492	10.50%	6.87%
Sewer - Capital Reserve	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	500,000	500,000	4.56%	2.26%
Total Sewer Cash Needs	3,827,856	3,938,267	4,132,246	4,179,012	4,291,520	4,608,237	4,814,325	5,105,055	5,385,011	5,724,709	6,243,947	6.26%	5.01%
Working Capital/Adjustment	(4,386)	2,443	3,134	3,134	3,134	3,134	75,000	-	-	4,100	4,100	-	-
Less Other Revenue	(106,200)	(112,200)	(112,200)	(112,200)	(112,200)	(110,150)	(183,150)	(68,200)	(68,000)	(72,300)	(100,050)	-1.91%	-0.59%
Net to be Raised by Rate	3,717,270	3,828,510	4,023,180	4,069,946	4,182,454	4,501,221	4,706,175	5,036,855	5,317,011	5,656,509	6,147,997	6.43%	5.16%
Total Utility Funds	6,448,190	6,844,750	7,202,460	7,667,350	8,000,009	8,348,870	8,632,306	9,017,183	9,678,067	10,156,817	10,592,874	4.88%	5.09%
Dollar Change													
Water	308,080	285,320	163,040	418,124	220,151	30,094	78,482	54,197	380,728	139,252	(55,431)	597,228	1,713,957
Sewer	111,390	111,240	194,670	46,766	112,508	318,767	204,954	330,680	280,156	339,498	491,488	1,646,776	2,430,727
Total Utility Funds	419,470	396,560	357,710	464,890	332,659	348,861	283,436	384,877	660,884	478,750	436,057	2,244,004	4,144,684
Percent Change													
Water	12.72%	10.45%	5.41%	13.15%	6.12%	0.79%	2.04%	1.38%	9.57%	3.19%	-1.23%	-	-
Sewer	3.09%	2.99%	5.08%	1.16%	2.76%	7.62%	4.55%	7.03%	5.56%	6.39%	8.69%	-	-
Total Utility Funds	6.96%	6.15%	5.23%	6.45%	4.34%	4.36%	3.39%	4.46%	7.33%	4.95%	4.29%	-	-
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	5 Yr Ann %	10 Yr Ann %
UTILITY RATES PER HCF:													
Water	2.68	2.96	3.12	3.53	3.75	3.78	3.93	3.97	4.36	4.69	4.69	4.41%	5.76%
Sewer	4.01	4.13	4.34	4.39	4.51	4.74	5.04	5.43	5.78	6.53	7.28	8.96%	6.14%
Total Utility Funds	6.69	7.09	7.46	7.92	8.26	8.52	8.97	9.40	10.14	11.22	11.97	7.04%	5.99%
Dollar Change													
Water	0.30	0.28	0.16	0.41	0.22	0.03	0.15	0.04	0.39	0.33	-	0.91	2.01
Sewer	0.03	0.12	0.21	0.05	0.12	0.23	0.30	0.39	0.35	0.75	0.75	2.54	3.27
Total Utility Funds	0.33	0.40	0.37	0.46	0.34	0.26	0.45	0.43	0.74	1.08	0.75	3.45	5.28
Percent Change													
Water	12.61%	10.45%	5.41%	13.14%	6.23%	0.80%	3.97%	1.02%	9.82%	7.57%	0.00%	-	-
Sewer	0.75%	2.99%	5.08%	1.15%	2.73%	5.10%	6.33%	7.74%	6.45%	12.98%	11.49%	-	-
Total Utility Funds	5.19%	5.98%	5.22%	6.17%	4.29%	3.15%	5.28%	4.79%	7.87%	10.65%	6.68%	-	-
BILLABLE VOLUME - HCF*													
Water	1,019,000	1,019,000	1,019,000	1,019,000	1,019,000	1,019,000	999,253	999,253	999,253	958,837	947,574	-1.44%	-0.72%
Sewer	927,000	927,000	927,000	927,000	927,000	933,000	933,000	919,714	919,714	860,185	844,781	-1.97%	-0.92%
HCF Change													
Water	1,000	-	-	-	-	-	(19,747)	-	-	(40,416)	(11,263)	(71,426)	(71,426)
Sewer	21,000	-	-	-	-	6,000	-	(13,286)	-	(59,529)	(15,404)	(88,219)	(82,219)
Percent Change													
Water	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.94%	0.00%	0.00%	-4.04%	-1.17%	-	-
Sewer	2.32%	0.00%	0.00%	0.00%	0.00%	0.65%	0.00%	-1.42%	0.00%	-6.47%	-1.79%	-	-

* 100 Cubic Feet = 748 Gallons

City of Dover
City Council Adopted
City Financial Policies

Stabilization Funds:

1. The City shall maintain adequate fund reserves to protect itself against emergencies and economic downturns.
 - a. General Fund – The City shall achieve and maintain a minimum unassigned fund balance of 8% of the General Fund’s annual budget, including City, School and County appropriations. The City Council may appropriate the General Fund unassigned fund balance for emergency purposes per City Charter Section C3-9 A or otherwise unanticipated expenses at year end, as deemed necessary, even if such use decreases the General Fund fund balance below the designated percentage. For purposes of this section the following shall apply:
 - i. Emergency purpose does not include the offsetting of property taxes.
 - ii. Unassigned fund balance will be defined by generally accepted accounting principles.
 - iii. The General Fund unassigned fund balance target level shall be achieved by annually budgeting a fund balance contribution over a six year period apportioned between both the City and School portions of the General Fund annual budget. These amounts shall be removed if the targeted level is achieved earlier.
 - b. Special Revenue Funds – Non Grant – The City shall achieve and maintain minimum unassigned fund balances of 5% of the total appropriations of each such fund budgeted.
 - c. Enterprise Funds – The City shall maintain net current assets (excluding unspent cash from bond proceeds) of 15% of the total appropriations of each such fund in a given fiscal year.
 - d. Internal Service Funds (in general) – The City shall maintain net current assets of 100% of inventory levels.
 - i. Workers Compensation Fund – The City shall maintain 100% funding for an actuarially determined claims liability based on a 65% confidence level.
2. The City shall establish a dedicated fund and maintain sufficient annual contributions to offset the liability associated with other post-employment benefit (OPEB) obligations.
 - a. OPEB Fund – The City shall achieve and maintain an annual contribution from the respective budgetary funds based upon the actuarially calculated Annual Required Contribution (ARC) for its OPEB obligation.
 - i. The OPEB annual contribution target level shall be achieved by annually budgeting in each of the respective budgetary funds, at a minimum, the current year OPEB related expense plus an additional amount equivalent to 5% of the ARC amount and increasing in increments of 5% each year. The increasing

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increments will be stopped once the accumulated net OPEB related liability is decreased.

3. The City shall establish and maintain sufficient annual contributions into capital reserves for infrastructure and equipment needs associated with the City's major operating funds as identified and planned for in the annually adopted Six-Year Capital Improvements Plan (General, Water, and Sewer).
 - a. The General Fund Capital Reserve shall be funded at a minimum amount based on achieving a discounted ten year goal of \$5,000,000.
 - b. The Water Capital Reserve shall be funded at a minimum amount based on achieving a discounted ten year goal of \$5,000,000.
 - c. The Sewer Capital Reserve shall be funded at a minimum amount based on achieving a discounted ten year goal of \$5,000,000.
4. The City shall establish and maintain regular contributions into an employee benefit stabilization fund to be used to offset fluctuations in actual benefit related expenses from year to year.
 - a. The amount to be budgeted each year for health insurance premiums will be set based upon the average change in the cost of health insurance premiums over the prior 10 years.
 - b. When the actual premium costs paid are less than the amount budgeted, the savings will be contributed into a health insurance stabilization fund.
 - c. When the actual premium costs are more than the amount budgeted, funds will be withdrawn provided no more than 25% of the fund balance is depleted.
5. The City shall utilize year-end surplus funds to build and maintain stabilization funds at minimum levels giving priority for allocations to be made in the following order: unassigned fund balances, OPEB obligations, capital reserves and then benefit expenses.
6. Upon achieving minimum levels established for each stabilization related fund, should amounts fall below the minimum thresholds in subsequent years, the City shall include allocations in the following annual budgets to return to the minimum amounts specified.

Fees and Charges:

7. The various boards and commissions that advise the City Council and City Manager shall review all fees that support such functions annually and report recommended changes to the City Council and City Manager prior to the preparation of the annual budget.

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8. It shall be the intent for the City to establish fees and charges to cover costs associated with providing certain services or programs that individually benefit a person, family or other specific segment of the community at a given time as opposed to utilizing funds derived from general tax dollars for services and programs intended to generally benefit the whole population of the community all of the time.
 - a. In establishing non-resident fees and charges, the City shall strive to cover all direct and indirect costs including debt service and inter-fund transfers associated with the service or program.
 - b. In establishing resident fees and charges, the City shall strive to cover, at a minimum, direct costs associated with the service or program.
9. The City shall continue to maintain all enterprise funds on a self-sustaining user fee basis, with no support from property tax revenues. Fees shall be set annually to support the adopted budget.
 - a. Water and Sewer fees shall be calculated by dividing the amount of money to be raised by the billable volume, in one hundred cubic feet units, expected for the year.
10. The City shall prepare and adopt a Fee Schedule in conjunction with the annual adoption of the budget that will itemize and provide the justification for all fees and charges to be levied in the coming fiscal year.

Debt Issuance and Management:

11. The City Council shall annually, by resolution, adopt a six year Capital Improvements Planning (CIP) document.
 - a. The CIP document shall contain a listing of all planned capital improvement program projects, identifying the source of financing and delineating the estimated impact to annual operations and maintenance.
 - b. The City Council shall typically appropriate the funding for multi-year projects at the same time it funds the first year portion of the project.
 - c. The first year of the adopted CIP shall provide the basis for the City Manager to develop the proposed capital outlay and debt service portions of the subsequent fiscal year budget.
12. The City shall maintain formal criteria for inclusion of a project in the CIP:
 - a. In order to be included within the CIP, a project needs to have an estimated annual aggregate cost of \$25,000 or more and have a useful life of three years or greater.
 - b. Projects must satisfy at least one of the following:
 - i. Protect the health and safety of employees and/or the community at large.

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- ii. Significantly improve the efficiency of existing services.
- iii. Preserve a previous capital investment made by the City.
- iv. Significantly reduce future operating costs or increase future operating revenues.

13. The City shall finance qualifying CIP projects using established criteria:

- a. Debt Financed – Purchases financed by the issuance of bonds or capital leases. Purchase of assets of \$250,000 or more, nonrecurring within a five year period, and with a useful life of five years or more are recommended for debt financing. This shall include design costs for projects even when the costs occur in an earlier year.
- b. Capital Reserve Financed – Purchases financed by savings from annual appropriations over a period of time for assets over \$25,000 recurring or not. Capital reserves can be established for a specific item or a type of item.
- c. Grant Financed – Purchase of assets over \$25,000 partially or wholly funded by grants from the State or Federal government.
- d. Existing Funds Financed – After the CIP projects are submitted and compiled, any items that can be financed with existing funds shall be identified. Existing funds could be any funds available from savings from another project or other source of funds.
 - i. If bonded funds are to be used, the item has to meet the useful life criteria for the remaining years of amortization of the bond funds used.
- e. Operating Budget Financed – Purchase of assets of less than \$250,000 or recurring in nature, are recommended to be financed through the annual operating budget for the fund involved. Annual programs, whether over \$250,000 or not, are suited for operating budget financing due to the ongoing nature of the program.

14. In utilizing debt financing for CIP related projects, the useful life span of the capital project or item shall equal or exceed the years for amortization of the bond.

15. In consultation with the City’s designated financial advisor, the City shall regularly analyze and pursue bond refunding in instances where significant savings or other substantial benefits will be realized.

Debt Level and Capacity:

16. The City shall size the issuance of the local share of new debt so as not to exceed certain parameters in any given fiscal year:

- a. The City portion shall not exceed 65% of the State of NH legal limit.
 - i. The debt related to Tolend Landfill Closure is to be excluded in calculating the City portion for purposes of this section.

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- b. The School portion shall not exceed 28% of the State of NH legal limit.
 - c. The Water portion shall not exceed 5% of the State of NH legal limit.

 - d. The Sewer portion shall not exceed 1.5% of the City's equalized assessed value for debt limits.
17. The City's net annual debt service (payment of principal and interest less reimbursements) shall not exceed certain parameters in any given fiscal year:
- a. General Fund debt service for a fiscal year shall not exceed 10% of the total appropriations of the General Fund.
 - i. The debt service related to Tolend Landfill Closure is to be excluded in calculating the City portion for purposes of this section.
 - b. Enterprise and Special Revenue Fund debt service for a fiscal year shall not exceed 40% of the total appropriations for the fund involved.
18. The City shall maintain a pay down of net debt (debt principal less reimbursements to be received) for each fund whereby 75% or more is retired within the next ten years.
19. To reduce reliance on an increased utilization of debt for capital related maintenance needs in future years, the City shall achieve and maintain a minimum level of capital outlay in each of the major operating funds as part of the annual budget adoption for sustaining the community's existing and future infrastructure and equipment:
- a. The target level of operating capital outlay to be included as part of the General Fund annual budget shall be increased annually to achieve at least 7.5% of total General Fund appropriations.
 - b. The target level of operating capital outlay to be included as part of the Water Fund annual budget shall be increased annually to achieve at least 13% of total Water Fund appropriations.
 - c. The target level of operating capital outlay to be included as part of the Sewer Fund annual budget shall be increased annually to achieve at least 11% of total Sewer Fund appropriations.

Use of One-Time Revenues:

20. The City shall use one-time revenues for the limited purpose for which they were intended or, in the absence of a specified purpose, for a non-recurring capital expenditure or as a contribution towards building established stabilization funds. One-time revenues shall not be used to fund existing operations.

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- a. One-time revenues are those which are not expected to recur beyond a limited period or remain sustainable for a continued future use. These may include proceeds from sale of a specific asset, grant funds, etc.

21. Grant funds with continuing obligations beyond the grant period shall be reviewed and approved by vote of the City Council prior to acceptance of award.

Use of Unpredictable Revenues:

22. To improve the timing of cash collections required for disbursements made throughout the fiscal year and minimize the possibility of incurring additional expenses associated with short term borrowing for operational needs, the City shall revise Property Tax due dates in accordance with provisions established by NH law.

23. The City shall anticipate and take into consideration unpredictable revenues in conjunction with reviewing and adopting the annual budget.

- a. Unpredictable revenues include types that originate from sources not under the City's own control or influence such as intergovernmental revenues shared at the discretion of other levels of government.

24. The City shall rely upon conservative and reasonable revenue estimates in establishing annual budgets. The City Manager, in consultation with the Finance Director, is responsible for assembling and submitting revenue estimates supporting the annual budget that are current and based upon objective and reasonable analysis.

Balancing the Operating Budget:

25. In preparing and adopting the annual budget, the City shall achieve a balanced budget whereby estimated revenues equal or exceed budgeted expenses (including debt service and transfers).

26. Preliminary budget estimates reflecting the adopted Financial Policies for the following fiscal year for both the City and School portions shall be submitted to the City Council by the City Manager prior to January 31st. The City Council shall review and approve a preliminary budget resolution by its next regularly scheduled meeting to give budgetary guidance to the City Manager and the School Department for development of the budget for the next fiscal year.

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27. Throughout the course of a fiscal year, actual budget results will be monitored and reported on a regular basis. Adjustments to estimated revenues and budgeted expenditures may be made at any time during the course of the fiscal year to ensure the budget remains balanced. If necessary, transfers and/or overall budget amendments will typically be made immediately prior to year end closing.

Revenue Diversification:

28. The City shall strive to achieve a diversified and stable revenue system as a protection from short run fluctuations.
- a. The City shall maintain support for economic development initiatives which diversify the local property tax base, retain and expand existing businesses and create additional job opportunities.
29. The City shall periodically review and maintain impact fees to offset the local impact of private development.
- a. Impact fees will be accumulated and utilized for their intended purpose in accordance with State of NH law and whenever a significant portion of a project cost previously identified in the CIP can be covered.

Contingency Planning:

30. The City shall routinely budget funds annually for unanticipated expenses and minor emergency situations as a contingency line item in each of the major operating funds.
31. In the instance of a catastrophic or otherwise significant unanticipated financial need impacting the community, the City shall utilize the emergency powers afforded by provisions of State of NH law and City Charter to address the matter in a fiscally responsible and timely manner. Use of existing discretionary budgeted funds, the curtailment of discretionary expenditures, and access to accumulated stabilization funds, along with pursuing reimbursements where available, will be utilized to meet the City's contractual and other obligatory financial commitments along with addressing the need that has arisen.
32. Deviations from adopted financial policies are to be anticipated to accommodate various situations that may arise from time to time. In particular, deviations may specifically occur where there is an offsetting condition or benefit to the City. In such cases where adherence to a specific financial policy may not be possible or otherwise is not achieved, the nature of the deviation and the rationale shall be noted as part of the decision making process.