

City of Dover

New Hampshire

Summary of Proposed Budget Fiscal Year 2024

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

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City of Dover, NH

Proposed Budget Summary- Fiscal Year 2024 Table of Contents

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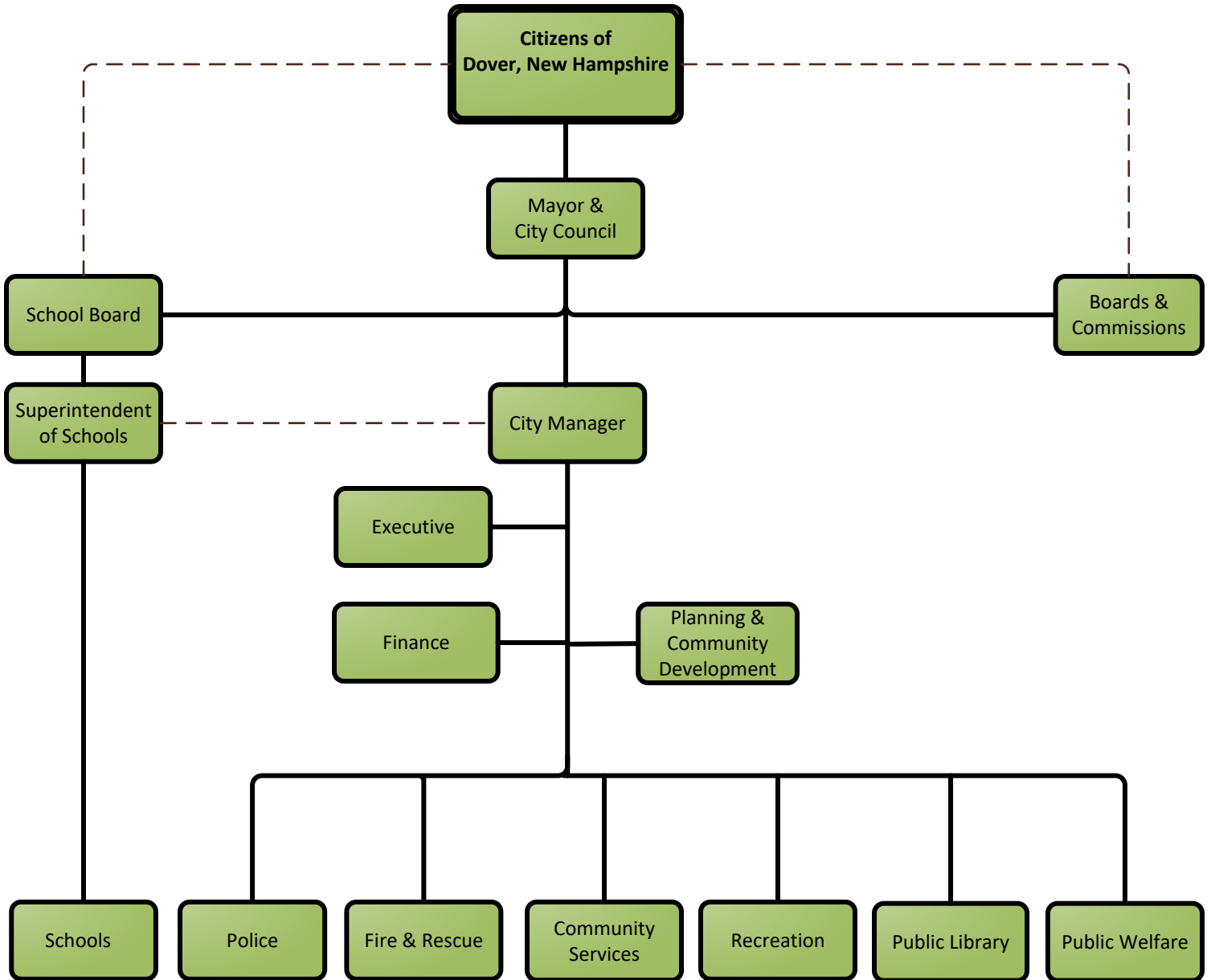
Other Budgetary Information:

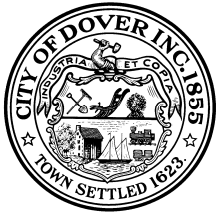
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City of Dover, NH Organizational Chart





City of Dover

New Hampshire

City Council Members

Mayor: Robert Carrier
Deputy Mayor: Dennis Shanahan

Ward 1: Michelle Muffett-Lipinski	Ward 6: Fergus Cullen
Ward 2: Robert Hinkel	At Large: Linnea Nemeth
Ward 3: Deborah Thibodeaux	At Large: Lindsey Williams
Ward 4: Debra Hackett	

City Manager

J. Michael Joyal, Jr.

Deputy City Manager

Christopher G. Parker

Departments

Finance	Daniel R. Lynch
Planning	Donna Benton
Police	William M. Breault
Fire and Rescue	Michael McShane
Community Services	John Storer
Public Library	Denise LaFrance
Recreation	Gary Bannon
Public Welfare	David Balian

School Board

Ward 1: Maggie Fogarty	Ward 5: Jessica Rozzo, Vice Chair
Ward 2: Robin Trefethen	Ward 6: Michelle Clancy
Ward 3: Carolyn Mebert, Chairperson	At Large: Kathleen Morrison, Secretary
Ward 4: Micaela Demeter	Student Liaison: Jack Gosselin

Superintendent of Schools

Dr. William R. Harbron

The Budget Process

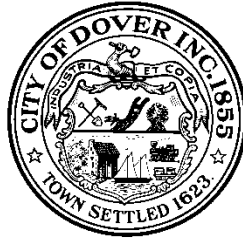
Fiscal Year - July 1 through June 30

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.
October and November	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 November	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 October & November		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 Dec 1 to Jan 15	Ord 25-2	The City Manager reviews departmental budgets requests with the departments. On or before January 15 th , the School board must submit their recommended budget to the City Manager.
By February 15	C6-3 & Ord 25-2	City Manager submits his proposed budget recommendations, with the original department requests and the School Board's recommended budget to the City Council.
From February 15 to April 15		The City Council reviews the proposed budget with City Manager, departments and the School Board.
By April 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 April 15	C6-5 & Ord 25-3	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 their 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 public hearing and 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.

J. Michael Joyal, Jr.
City Manager

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City of Dover, New Hampshire OFFICE OF THE CITY MANAGER

February 15, 2023

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 2024. The sources and uses of funds proposed within this budget include the School Board's most recent approved recommendation for the School Department along with estimates that have been assembled for all other local government functions. I have also included our community's debt service obligations and my recommendations as City Manager for various capital reserve allocations supporting the current and future infrastructure and equipment needs reflected in our current adopted 6-year Capital Improvements Program.

As in year's past, this budget proposal continues 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 identifying the financial resources needed for the coming fiscal year while also responsibly anticipating and ensuring the sustainability of resources needed to meet our community needs in the years ahead.

All combined, the Budget Proposal for Fiscal Year 2024 prioritizes and supports 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 cognizant of the continuing challenges we face with the supply and delivery of certain commodities, the recruitment and retention of qualified employees and other inflationary pressures now being felt not only here in the United States but across the globe due primarily to the lasting impacts of the COVID-19 pandemic and the ongoing war in Ukraine perpetrated by Russia.

Budget Development

Beginning this year, the required date for final adoption of the overall annual municipal budget was advanced by two months from June 15th to April 15th of each year. This change was initiated to support the School Department's recruitment and retention efforts, ensuring an adopted budget will be in place and school staffing decisions can be finalized well before the start of the coming fiscal year. Despite this adoption schedule change necessitating an advance in the budget review process, the development of the Proposed Fiscal Year 2024 Budget still results from an ongoing year-round 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. Ultimately, the proposed budget presented for Fiscal Year 2024, as in year's past, has been directly influenced by identifying and responding to the varied needs and interests of our customers – our community's residents, businesses and visitors.

In striving to meet the needs and expectations of our customers and to address the many other considerations that influence the budgeting process, including contractual obligations and regulatory requirements from other levels of government, this budget proposal reflects a total of \$183,821,915 for spending across all funds. This is a 2.3% increase over the prior year which is comprised of a 0.6% increase attributable to school related expenses and a 3.8% increase attributable to all other non-school related expenses.

Please be aware that the estimated local school portion of the property tax levy for the proposed budget is \$538,373 more than the related amount reflected in the tax cap formula. This overage is partially attributable to a recommended \$420,000 increase in School Capital Reserve allocations. Since making their initial FY2024 Budget recommendation, the School Board continued to identify and did vote to recommend further budget adjustments. These additional adjustments are reflected in the amounts reported above and in the School Department related calculations shown within the overall Proposed Budget for Fiscal Year 2024.

The tax cap overage attributable to the school portion of the tax cap formula as noted above is partially offset by the estimated city property tax levy being \$ 55,281 less than the amount reflected in the City portion of the tax cap formula. As a result, the proposed budget as assembled exceeds the tax cap requirements of our City Charter by \$483,092. Therefore, the adoption of the budget as currently presented will require a 2/3rd's affirmative vote by the City Council as opposed to a simple majority.

Budget Prioritization

The budget for Fiscal Year 2024, as proposed, reflects an allocation of resources that will continue to address our community's overall strategic priorities and diverse requirements for municipal services. Those priorities have been derived and reinforced 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 public forums, formal and informal customer surveys, actual demand for services and the mandates imposed by state and federal agencies as directed by those legislative bodies. Ultimately, feedback from our customers drives the strategic planning incorporated into our community's Master Plan and reaffirms the following strategic focus areas for the prioritization and allocation of available funds:

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

Core Service Deliverables

The core services to be supported by the resources allocated within the Proposed Fiscal Year 2024 Budget, include the essential functions of general government, public safety, public works, culture and recreation, human services and education. Other resource allocations include 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 continue to be mandated or otherwise are 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 numerous services for delivery by private sector providers was evaluated and, if proven cost effective, was recommended. This includes 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 in house.

As identified in the various sections of this document, the Proposed Fiscal Year 2024 Budget reflects 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 the proposed budget, additional consideration was given to ensure that our limited resources are also being invested wisely into the service areas that support leading practices. Some of the more significant adjustments in this year's proposed budget include the following:

- **Public Education** – Reflects the funding amount most recently recommended by the Dover School Board to meet School Department obligations including increasing funding for various School related Capital Reserves.
- **Public Safety** – Utilizes 100% grant funding to add an additional social worker position due to the proven success the Police Department has realized in connecting residents with mental health and social services. Utilizes 100% grant funding for 2 outreach positions providing continuing youth drug & alcohol prevention programming. Continues funding of Police Officer positions utilizing 2nd year of grant funds that gradually reduce and allow for absorbing full expense over 3 years. Adds an additional part-time parking enforcement position and a new part-time traffic enforcement and event coordination position to assume responsibilities of retiring full-time Police Lieutenant. Funds additional Firefighter/Paramedic certification training for several existing employees to ensure full complement of qualified on-duty personnel needed to provide 24/7 pre-hospital advanced life support services. Funds a continuing program for mental health and wellness for Police and Fire Department employees utilizing 2nd year of grant funds that gradually reduce and allow for absorbing full expense over 3 years.
- **Inspection Services** – Funds an additional building inspector position to address increasing demand for plan reviews and need to improve timeliness of permitting and inspection services related to existing and forthcoming commercial and residential building construction projects.
- **Street and Sidewalk Improvements** – Funds are increased to achieve the target level identified in the most recent Roadway Surface Management Analysis for pavement overlays and Capital Improvements Program (CIP) for sidewalk improvements..
- **Infrastructure Project Management** – Funds an increase to the Waterfront Project Manager position from part-time to full-time to provide oversight of the public improvements required to commence this construction season and to continue to serve as staff liaison with Cocheco Waterfront Development Advisory Board, consultants and the developer selected to complete private development on waterfront parcel. Replaces a vacant full-time utility maintenance mechanic position with a part-time project manager to provide oversight of other city-wide utility and infrastructure related projects.
- **Information Technology** – Funds a new technician position supporting specific information technology equipment maintenance needs for public safety operations. Also funds a part-time position for data entry and document archiving to ensure preservation of municipal records in accordance with State of NH record-keeping requirements. Continues cybersecurity improvements including network device upgrades and application updates utilizing funds from 2nd year of 3 year grant.
- **Human Resources** – Funds across all city departments the implementation of the 3rd and final year of a contractually negotiated classification and wage plan as recommended by an independent consultant and subsequently authorized by City Council. Funds the administration of new employee pre-employment medical exams for all City departments within the Office of Human Resources.
- **Public Transit** – Funds a significant increase in Dover's share of COAST public transit system for both inter- and intra-city routes by utilizing the 2nd year of grant funds that gradually reduce and allow for absorbing full expense over 3 years.
- **Grant Reimbursement**– Funds continued homeless support services including shelter operations utilizing 100% grant funds for 2nd of 3 years. Funds continued COVID-19 related expenses including reimbursement for existing positions involved with ongoing grant

administration and reporting obligations, business assistance and public health communications utilizing 2nd year of grant funds that gradually reduce and allow for absorbing full expense over 3 years.

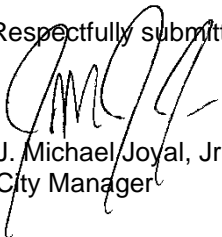
Conclusion

Over the course of the next few weeks, the School Board, department heads and I look forward to providing more detailed information regarding the various revenue and expenditure items included in this proposed budget. In addition, we will have budget options to present that are currently being evaluated but were not able to be incorporated into the production of the final budget proposal. These additions may include further adjustments and other potential sources of non-tax revenue that you may wish to consider including as part of your final budget deliberations. Ultimately, it is with your thoughtful discussions and further adjustments that we will assure Dover's citizens that the budget finally adopted for the coming year has been thoroughly reviewed and justified.

As always, I wish to thank the School Board, the School Superintendent, our department heads and all of their staff for the effort invested in assembling this budget proposal, especially given the shortened timeframe necessitated this year by moving up the final budget adoption date. I also wish to once again thank and ask you to join me in acknowledging Dan Lynch, our Finance Director and his staff, for the extra effort made this year in the timely production of this budget book and other supporting materials.

Finally, I would be remiss if I did not also make note again this year of the significant and extraordinary efforts our municipal employees make each and every day delivering the many services and programs that contribute to the overall quality of life in our community. We are well served by the dedication, commitment and perseverance of our teachers, maintenance workers, administrative staff and public safety forces. Please join me once again in acknowledging and thanking them for the dedication and positive difference they make in our lives and for others each and every day.

Respectfully submitted,



J. Michael Joyal, Jr.
City Manager

City of Dover
Fiscal Year 2024 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 proposed 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 proposed budget. The City Manager's proposed annual budget (which includes the School Board request) for the next fiscal year, is due to the City Council by February 15th of each year. The City Council may add to, or cut from, the Manager's proposed budget by majority vote; however, the City Council must pass the budget by April 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 April 15th, the City Manager's proposed 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 79.8% 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 11.6% 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 8.6% of spending of the City. 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, Residential Solid Waste Fund, and OPEB Liability Fund. The budget presents the Downtown Dover TIF Fund and the Waterfront TIF Fund as Special Revenue Funds. Both these funds are utilized to account for the costs of financing public improvements in each of the respective TIF districts.

Appropriations	Amount	% Total
General Fund	146,705,670	79.8%
Special Revenue	15,883,545	8.6%
Proprietary Funds	21,232,700	11.6%
Total	183,821,915	100.0%

General Fund

General Fund Appropriations

The proposed General Fund Budget for the City is \$57,933,937. This is an increase of \$2,236,051 or 4%. The School Board's request is \$78,347,873. This is an increase of \$4,119,293 or a 5.5% increase. Also included in this budget is intergovernmental expenditures of \$10,423,860 representing the County Tax levy. This is an increase of \$575,427, or a 5.8% increase.

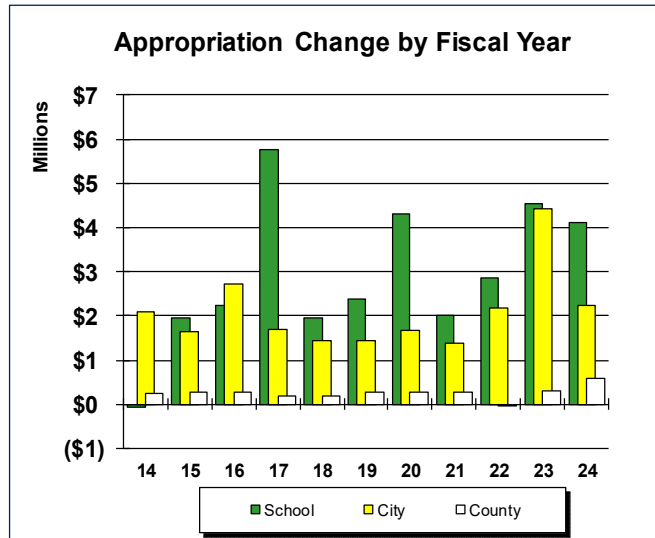
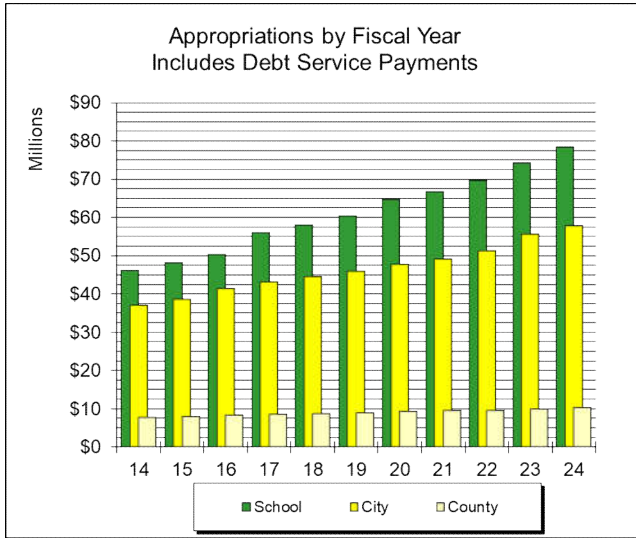
Appropriations	FY23	FY24	Change	% Chng
City*	55,697,886	57,933,937	2,236,051	4.0%
School*	74,228,580	78,347,873	4,119,293	5.5%
County	9,848,433	10,423,860	575,427	5.8%
Total	139,774,899	146,705,670	6,930,771	5.0%

* Includes share of Debt Service

The bottom line of the General Fund budget is an increase in spending of 5% or \$6,930,771.

City of Dover

Fiscal Year 2024 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 General Fund budget represents \$1,809,583 or 5.7%. Other operational costs make up a decrease of \$227,484 or -1.7%. These two components make up departmental operations and maintenance with a net increase of \$1,582,099 or 3.5%. The next single largest component is Debt Service, with an increase of \$511,891 or 8.2% for this proposed budget. Capital Outlay has an increase of \$142,061 or 3.0%. 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	FY23	FY24	Change	% Chng
Personal Services	31,617,629	33,427,212	1,809,583	5.7%
Other Operation Costs	13,116,042	12,888,558	(227,484)	-1.7%
Total Dept Operations	44,733,671	46,315,770	1,582,099	3.5%
Capital Outlay & Reserve	4,750,439	4,892,500	142,061	3.0%
Debt Service	6,213,776	6,725,667	511,891	8.2%
Total	55,697,886	57,933,937	2,236,051	4.0%

Components of City Appropriation Increase

Salaries and wages – This portion of the budget represents an increase of \$1,467,213 or a 7.3% increase and is budgeted to fund positions eligible for step increases and a 4.0% cost of living adjustment consistent with the obligations of existing collective bargaining agreements for all seven City union groups. There is an overall increase to staffing of 7.97 FTEs in all budgeted funds. These position changes include a new full-time building inspector position. A full-time Assistant Planner is included as a grant funded position to be a Housing Navigator position. A part-time Traffic Coordinator position is being added in Police Field Operations division. The Police department is obtaining new grants to fund the addition of a full-time Outreach Social Worker and two full-time Prevention Programmers. In the DoverNet Fund there is the addition of a full-time Information Technology Technician and a part-time Technician to support the operational needs of the Police, Fire and Community Services departments. To address the increasing needs for oversight of the Waterfront development project the part-time Project Manager position is proposed as a full-time position. In the Parking Activity Fund there is the addition of a part-time Parking Enforcement Officer. In the Water and Sewer Funds a full-time Maintenance Mechanic position, funded 50% in each fund, is eliminated and a part-time Project Manager is being added that is funded 50% in each fund.

City of Dover

Fiscal Year 2024 Budget Analysis

Medical and dental insurance – This fiscal year Dental insurance is included at a 1.5% increase in premium rates and overall dental insurance is budgeted at an increase of \$2,106 or 1.5%. Health insurance is included at a 4.7% increase in premium rates and overall health insurance is budgeted at an increase of \$207,054 or 5.0%. The City continues to work with employees and insurance providers to achieve plan offerings to reduce the overall cost for health insurance. Since FY96, employees have contributed toward the cost of health care. The table reflects the budgetary savings for active employees from FY18 through FY24 resulting from these initiatives. The \$18.5 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
2024	2,588,335	8,517,774	23.3%
2023	2,664,888	7,886,256	25.3%
2022	2,553,256	6,909,725	27.0%
2021	2,747,006	7,235,429	27.5%
2020	2,739,376	6,660,307	29.1%
2019	2,600,999	6,225,558	29.5%
2018	2,642,969	6,394,990	29.2%
Total	18,536,829	49,830,039	27.1%

*Note: Includes all funds

Retirement – The City Retirement costs represent an increase of \$29,654 or 0.6%. The rates set by the New Hampshire Retirement System (NHRS) used to fund the NHRS are set every two years. NHRS decreased rates effective July 1, 2023 for FY2024 and FY2025. The rates are applied against wages. In FY10 and FY11 the State down-shifted their contribution to the City, which 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 FY2024. A component of employer contribution rates is to decrease the unfunded liability of the NHRS.

Retirement Rates				
Group	FY23%	FY24%	Change	% Chng
City	14.06	13.53	(0.53)	-3.8%
Police	33.88	31.28	(2.60)	-7.7%
Fire	32.99	30.35	(2.64)	-8.0%

Worker's Compensation – The City moved from being fully self-insured for worker's compensation coverage to an insured plan. The City remains self-funded for claims existing prior to July 1, 2014. Starting in 2015 and continuing in FY2024, the City is remaining under an insured plan for worker's compensation. The FY2024 budget reflects no reduction in annual premium allocations for the City General Fund departments, as well as all other departments. Self-funded claim costs based upon existing claims incurred for years 2014 and prior have been declining. The decline in self-funded claim costs and stability in premiums for the City's insured plan is resulting in no change for annual premium cost allocations for FY2024.

Purchased Services – This represents a net increase of \$215,376 or 3.8%. The largest increase represents \$48,227 for maintenance of office equipment and software annual support services, and an increase of \$91,828 in maintenance of buildings, building improvements and vehicles.

Supplies - This represents a net increase of \$346,384 or 11.7%. There is a cumulative increase of \$196,661 in Electricity, Heating Oil, Natural Gas, and Vehicle Fuels. There is an increase of \$123,502 for supplies for maintenance of vehicles, and an increase of \$47,322 in Operating Supplies.

Capital Outlay – This represents a net increase of \$142,061 as compared to FY23. Although the increase is \$142,061, the direct impacts to project funding identified within the approved Capital Improvements Program for inclusion in the annual budget is substantial. The FY24 adopted CIP identified \$5,439,819 in Capital Outlay to be financed in the FY24 General Fund operating budget. The amount included in the General Fund budget for Capital Outlay, including the reserve transfer of \$1,575,000, is \$4,892,500 or 89.9% of the amount adopted in the CIP. The FY24 proposed General Fund budget for City departments reflects an 8.4% level for capital outlay, including the reserve transfer of \$1,575,000. 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 FY24 budget promotes the utilization of capital reserve funding to procure such capital equipment as police vehicles, public works heavy equipment, and fire/rescue equipment. The amount for transfer to City capital reserves in FY24, is consistent with forecasted needs presented in the adopted CIP.

City of Dover

Fiscal Year 2024 Budget Analysis

Other Expenses - This represents a net decrease of \$144,807 or -13.2%. The major changes relate to decreases of \$100,872 in estimate for Abatements, and a decrease of \$51,335 in Grants/Subsidies with a reduction of \$100,000 from the prior year for the City's 400th Anniversary celebration. Contingency is budgeted at a level of 0.50% of the total City portion of the General Fund budget. The financial policy target was to fund Contingency at a level of 0.50% in FY2024.

Transfers - This represents a net decrease of \$481,937 or -10.0%. A transfer in the amount of \$2,168,831 to the OPEB Liability Fund for the General Fund portion of retirees' insurance obligations represents the tenth year of pre-funding of the OPEB Actuarial Determined Contribution (ADC), to achieve a policy level of 30% funding of the ADC in addition to Pay-As-You-Go contribution. The \$1,325,000 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 FY24 financial policy target. In FY24 \$125,000 is proposed to be added to the Cemetery Capital Reserve and \$125,000 is proposed to be added to the Parks Improvements Capital Reserve, both reserves to fund future projects identified in the CIP.

Debt Service – The City Debt Service is funded for FY2024 at \$6,725,667, an increase of \$511,891. The City will be issuing a bond in fiscal year 2024 for projects previously authorized by City Council to be debt financed as part of the City's Capital Improvements Plan. The increase of \$511,891 is to pay FY2024 debt obligations for the bond issue.

General Fund Revenue

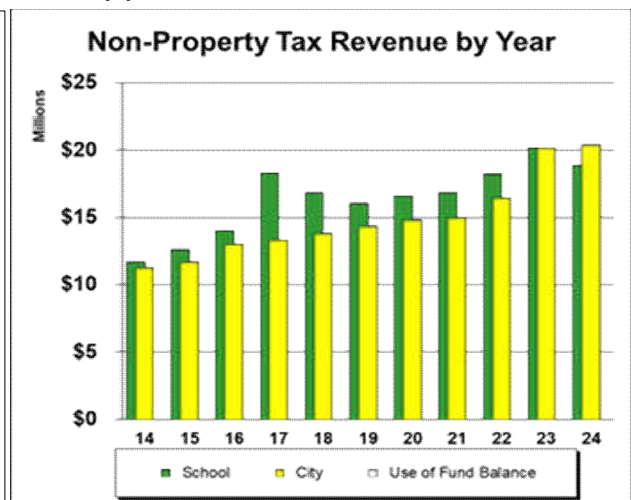
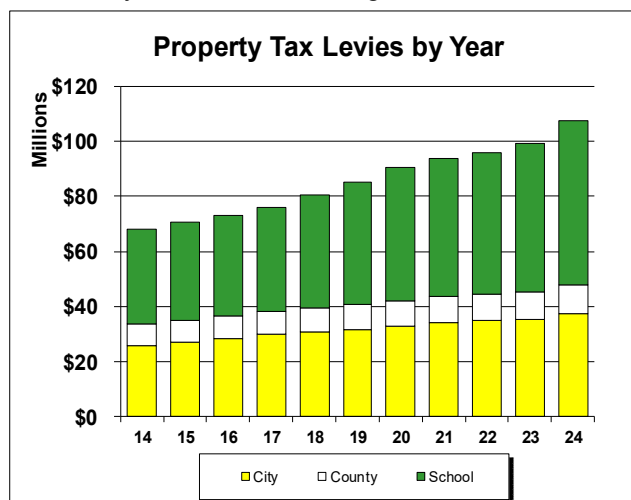
General Fund revenues are estimated at \$146,705,670 or 5% higher than the amounts for the prior year. Property Taxes represent 58.48% of all budgeted funds revenue and 73.27% of the General Fund's funding.

General Fund City revenue increased 0.9% and School revenue decreased 6.7%. The Property Tax levy is proposed to increase 8.2%. The net increase in City

Estimated Revenue	FY23	FY24	Change	% Chng
City	20,191,606	20,368,432	176,826	0.9%
School	20,192,012	18,843,479	(1,348,533)	-6.7%
Property Taxes	99,391,281	107,493,759	8,102,478	8.2%
Budgetary Use of Fund Bal	0	0	0	NA
Total	139,774,899	146,705,670	6,930,771	5.0%

revenue is due to increases in motor vehicle registration permit fees, investment income, ambulance service fees and building permit fees. The decrease in the School revenue is attributable to a decrease in state adequate education grant. There is a projected increase for tuition revenue from the school districts who send students to Dover schools and an increase in other state education aid.

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 2024 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 \$5,170,574,051. An estimated increase of \$104,517,431 for the value of new construction represents the increase in net local assessed value.

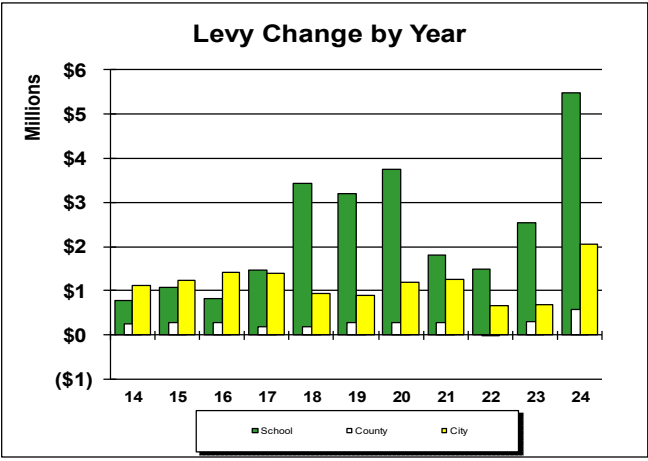
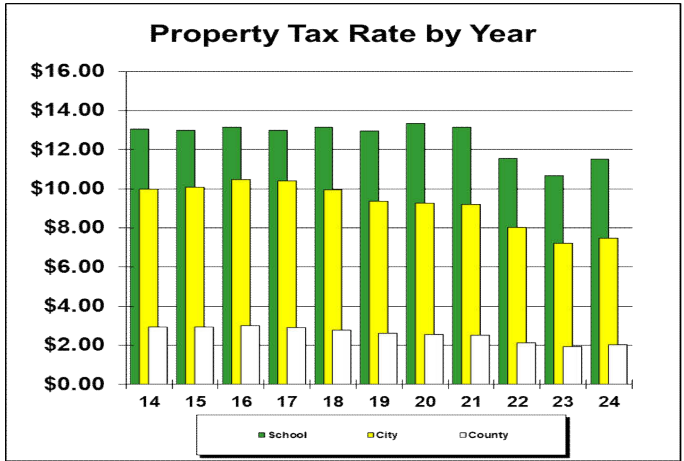
Tax Rate	FY23	FY24	Change	% Chng
City	7.22	7.46	0.24	3.3%
Use of Fund Balance	0.00	0.00	0.00	NA
Net City	7.22	7.46	0.24	3.3%
School - Local	9.66	10.13	0.47	4.9%
School - State	1.02	1.40	0.38	37.3%
Net School	10.68	11.53	0.85	8.0%
County Taxes	1.94	2.02	0.08	4.1%
Total	19.84	21.01	1.17	5.9%

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	0.36
Other Operation Costs	(0.24)
City Revenue Change	(0.04)
Total Operations & Maintenance	0.08
Capital Outlay & Reserve Transfer	0.20
Debt Service	0.10
City Budgetary Change	0.38
Change in Veterans Credit	-
Impact to City Rate of Valuation Change	(0.14)
Net City Tax Rate Change	0.24

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

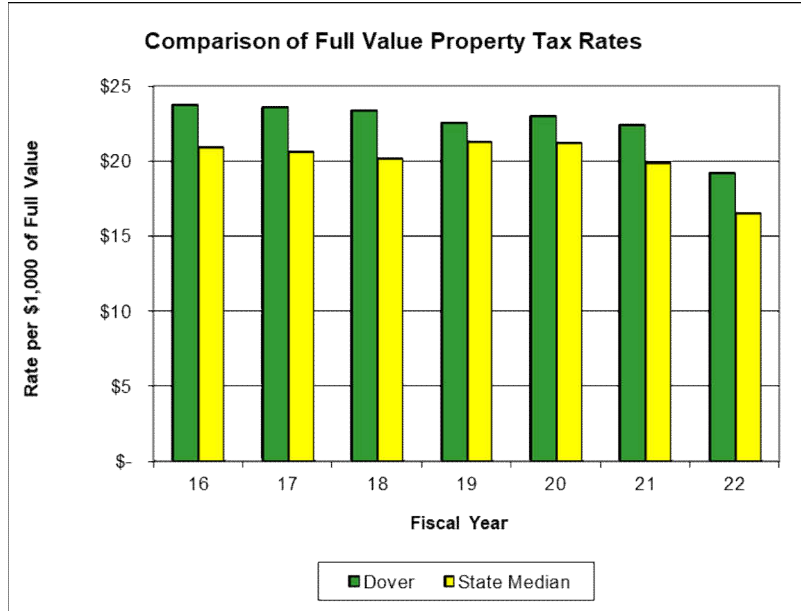
Fiscal Year 2024 Budget Analysis

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.

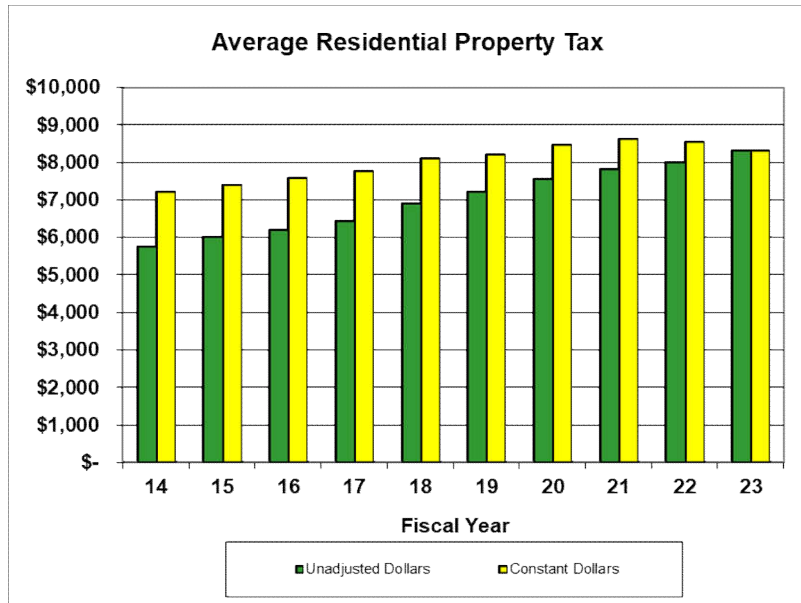
From a historical aspect, Dover's property tax rate has hovered at the median of all municipalities. The table shows 7 years of equalized tax rates for Dover and the median for all municipalities. This means that Dover's property tax rate is not in the higher or lower tax brackets, but is in the middle 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. FY23 equalization numbers will not be available until later in the year.



Residential Property Taxes

Average residential property taxes have increased 1.5% annually in constant dollars over a 10 year period (3.9% annually in nominal or unadjusted dollars). Over a 5 year period the annual increases are 0.5% and 3.8% 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.

City of Dover

Fiscal Year 2024 Budget Analysis

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 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 2022 = Fiscal Year 2023).

Property Class	2015	2016	2017	2018	2019	2020	2021	2022
All Properties	92%	93%	93%	93%	95%	93%	93%	91%
Vacant Land	98%	84%	*103%	*106%	88%	92%	96%	86%
Single Family	92%	93%	93%	93%	94%	93%	92%	91%
Condominiums	93%	93%	94%	94%	95%	93%	92%	92%
Mobile Homes	98%	96%	94%	96%	93%	88%	93%	86%
Multi-Family Housing (2-4 units)	90%	93%	90%	90%	95%	87%	92%	91%
Apartments (more than 4 units)	92%	89%	*96%	NA	NA	86%	92%	93%
Waterfront Improved Only	89%	95%	*96%	85%	*98%	93%	83%	78%
Waterfront land Only	NA	NA	NA	NA	NA	NA	NA	86%
Commercial/Industrial	97%	93%	95%	*87.2%	*96%	96%	95%	91%

The 2022 ratios are preliminary and are expected to be certified by the DRA in April 2023. 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 2022 (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
2010	7.90	1.02
2011	7.10	1.02
2012	8.99	1.02
2013	8.80	1.02
2014	7.40	1.01
2015	8.60	1.02
2016	7.94	1.01
2017	7.80	1.01
2018	7.10	1.01
2019	6.90	1.01
2020	7.60	1.01
2021	8.90	1.02
2022	9.00	1.02

The table reflects both the COD and PRD for the City of Dover. The City has continued to keep a COD in the excellent assessment equity level as reflected in the table showing 2010 through 2022 ratios. The PRD is within the acceptable range set by the IAAO. TY 2022 ratios are preliminary and are expected to be certified by the DRA in April 2023.

City of Dover
Fiscal Year 2024 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 an increase of \$114,469 or 1.6%.

The major components of the change are an increase of \$161,588 in supplies, a decrease of \$85,333 in minor capital

outlay, and an increase of \$39,404 in other expenses. There is an estimated decrease of \$66,323 in interest expense related to debt obligations. There is an estimated increase of \$45,363 in depreciation expense on capital assets.

Enterprise Funds	FY23	FY24	Change	% Chng
Water	7,052,364	7,166,833	114,469	1.6%
Sewer	9,936,229	10,162,954	226,725	2.3%
Internal Service	3,597,578	3,902,913	305,335	8.5%
Total	20,586,171	21,232,700	646,529	3.1%

The Sewer Fund is proposed at an increase of \$226,725 or 2.3%. The increase mainly relates to an increase of \$198,473 in supplies, an increase of \$65,313 in purchased services, a decrease of \$65,596 in personal services, and a decrease of \$119,676 in capital outlay. There is an estimated increase of \$21,674 in interest expense related to debt obligations for capital improvements. There is a decrease of \$89,282 in the estimate for depreciation expense related to 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	FY23	FY24	Change	% Chng
Water	4,108,592	4,244,021	135,429	3.3%
Sewer	6,507,205	6,801,538	294,333	4.5%
Total	10,615,797	11,045,559	429,762	4.0%

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.

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, 2022, the City has an estimated \$33.7 million Net OPEB liability and the Actuarial Determined Contribution (ADC) is estimated at \$3,281,606. The proposed FY24 budget for the OPEB Liability Fund is \$1,628,970 for pay-as-you-go OPEB obligations for 180 retirees, a decrease of \$390,337 or 19.3% over FY23 pay-as-you-go amount. To continue to pre-fund the City's OPEB liability the budget proposes to transfer \$984,481 into the OPEB Trust.

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	FY23	FY24	Change	% Chng
Water/HCF	6.41	6.59	0.18	2.8%
Sewer/HCF	9.81	10.26	0.45	4.6%
Combined W/S	16.22	16.85	0.63	3.9%

City of Dover

Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

Local Economy The local economic environment, which was impacted by the restrictions imposed during the onset of COVID-19 was improving steadily through the summer of 2022. Staffing retention and attraction has remained a concern for most, if not all sector employers, as they have seen retirements and shifts in the workforce as a result of the required shut downs and social distancing. Hospital preparations for the pandemic eliminated elective procedures and reduced hospital staffing requirements and revenues significantly.

As easing of COVID-19 began in 2021 and continued into 2022, the Governor rescinded emergency orders and there were some elements that the City Council wished to consider in support of creative solutions initiated by City departments. This included allowing use of public spaces previously unused by resilient businesses, including outside table service and other trends. As occurred in 2020 and 2021, we may see this increased capacity diminish as the weather turns cold and snowfall limits available spaces.

Outside the retail and restaurant sectors, several economic activity areas have remained at a high level of activity and employment such as engineering, construction and property development in both the residential and industrial sectors. Federal, City and State stimulus packages in the form of grants, loans, repayment deferrals, eviction moratoriums, unemployment bonuses and food pantries have kept most of our businesses viable and our unemployed citizens housed and fed. Advanced manufacturing clusters, computer and staffing services, mixed use/multi-unit residential construction and healthcare related businesses have expanded and continue to be attracted to Dover.

Economic development activity continues to support local business retention and expansion. Financing for small businesses and startups, though challenged with increased banking regulations, are now experiencing lower interest rates.

Through consistent outreach efforts, supported by pro-business attitudes within city government, convenient services for businesses and developers, and Dover's enhanced quality of life, over 100 new or expanded businesses have been attracted to Dover with 800 employees during the past seven years. The most recent, July 2022, data analytics from the Bureau of Labor Statistics reported that the unemployment rate for Dover fell 0.1 percentage points to 1.9%. For the same month, the metro unemployment rate was 0.1 percentage points lower than the New Hampshire rate. The unemployment rate in Dover peaked in April 2020 at 14.4% and is now 12.5 percentage points lower.

Dover has benefited by geographic factors which create a positive location for Dover to prosper economically. Dover is halfway between Portland, ME and Boston, MA, thirty minutes from the ocean and an hour from the mountains. From a transportation perspective, Dover is close to the I-95 corridor and serviced by the AMTRAK Downeaster transit system. The regional proximity to UNH, Pease Tradeport, and the Portsmouth Shipyard add stability and diversity to the region's economic mix and enhances Dover as a viable business location and tourism destination.

Between 2000 and 2020, Dover continued to see population growth. This is especially true when attracting a younger median age of population, and with families. Dover continues to show a 10.1% growth rate in households with children under the age of eighteen. The labor force of Dover has continued to grow about 1% per year with slight variations above and below that trend line.

Mixed use, manufacturing, and residential, development has continued to be growing sectors during the fiscal year. The Pointe Place development, off Dover Point Road, continues to attract businesses and residents. The main three mixed use buildings are occupied with an additional building under construction in the summer/fall 2022. The 2 residential only buildings permitted for Pointe Place are permitted but construction has not begun. Similarly, the final building is expected to be constructed with all buildings occupied in mid 2024. At the same time the townhouse style buildings have been constructed and are close to fully occupied.

As part of this project, the City Council also approved a Land Development Agreement. The public-private partnership included the construction of two multi-use ball fields, the donation of park land to

City of Dover

Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

the City and public access to conservation land located off Dover Point Road. Both multi-use fields have been completed, and donated to the City. The Pointe Place roadway was completed in 2021 and accepted as a "Public" road. The tax guaranteed value of the project is required to be \$7,000,000 in tax year 2019, and \$17,000,000 in a tax year to begin 5 years after the mixed use building is completed. For Tax year 2021, the townhouses and three mixed use buildings have reached a \$31,000,000 valuation, three years ahead of schedule. The projected overall assessed value for Pointe Place/Thornwood Commons was presumed to reach \$50,000,000, and is approximately \$94,000,000.

Since the spring of 2020, the Orpheum at 104 Washington opened and since then has been fully occupied, as is Dover Station at 10 Fourth Street. Both provide residential above commercial spaces. Per the development agreement on 104 Washington Street, the Council reviewed and approved an application for use in the Community Revitalization Tax Credit district for this project. The pre-redevelopment value of the property was valued at \$2,100,000. Post development value is guaranteed to reach a minimum of \$11,000,000, five years after the issuance of the Certificate of Occupancy. The residential uses in the approved Third Street redevelopment has fully occupied units, with the commercial portion tenanted and fit out planned. The same can be noted for the mixed use building off Chapel Street and Mechanic Streets.

Following the work by the Cochecho Waterfront Development Advisory Committee (CWDAC), the Planning Board has approved the site plans for the City and Developer for the waterfront. This includes 8 buildings with associated infrastructure. The buildings will house approximately 400 residential units and 27,000 square feet of non-residential uses. The City is actively seeking a contractor to construct the public roads, utilities and park area.

Phase 1 of the First Street development, a \$10,100,000 mixed use development, is completed with full residential occupancy. The second phase was finished early in 2021, and the residential is fully occupied. The commercial spaces are being tenanted and built out over the summer/fall 2022. Close to this site, the Old Courthouse, between First and Second Street was approved for rehabilitation and expansion. Currently, 9,000 square feet of non-residential and 58 residential units structure is being created on the site. Rooted in a land development agreement with the City, twenty percent of the residential units will be identified for HUD rental rates.

Early in the summer of 2022, the Planning Board approved a mixed use building located at 47 Chestnut Street. This is a redevelopment of a former shopping plaza, constructed in the late 1970s, which has been vacant for 2 years. The redevelopment proposal brings the site into compliance with the zoning in the downtown, with a mixed use multi story building created at the back edge of the sidewalk, as opposed to the current layout. The approved site plan includes 173 unit residential units with first floor commercial. There is public gathering space on the site overlooking the Cochecho River. The project timeline looks to demolish the site in 2022, and construct between 2023 and spring 2024. The Planning Board similarly approved a mixed use building at 14 Broadway. This 24 unit residential/commercial building is located across the street from the Central Fire Station and replaces a blighted electroplating facility which closed in 2019.

Additionally, construction is ongoing at a mixed use redevelopment of a building at Third and Grove Streets. This project will have a combined 45 residential units and first floor commercial, with the intention of attracting retail and restaurant users. Adjacent to the Grove Street project, a former railroad yard was approved for 87 residential units. This parcel has been cleared and site work has been scheduled for the winter of 2022/2023. In 2022, the Planning Department received plans for the redevelopment of 42/44 Third Street. This mixed use project with commercial space, under building parking and upto 58 residential units, is conceived along with two symbiotic projects on other land owned by the same development team. The Planning Board should review these projects during the remainder of FY23 and these downtown infill projects will continue to expand the City's vibrant core.

The Dover Business and Industrial Development Authority (DBIDA) continues to attract users for Enterprise Park. In the past year, seven new businesses have worked with the Authority. Two (Index

City of Dover

Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

Packaging and American Durafilm) have received Planning Board site plan approval for their construction and are under construction. Que, located at the corner of Venture Drive and Quality Way has successfully repositioned the manufacturing facility it took over. The other corner of Quality Way and Venture Drive has a project in technical review with Planning Board review expected fall 2022.

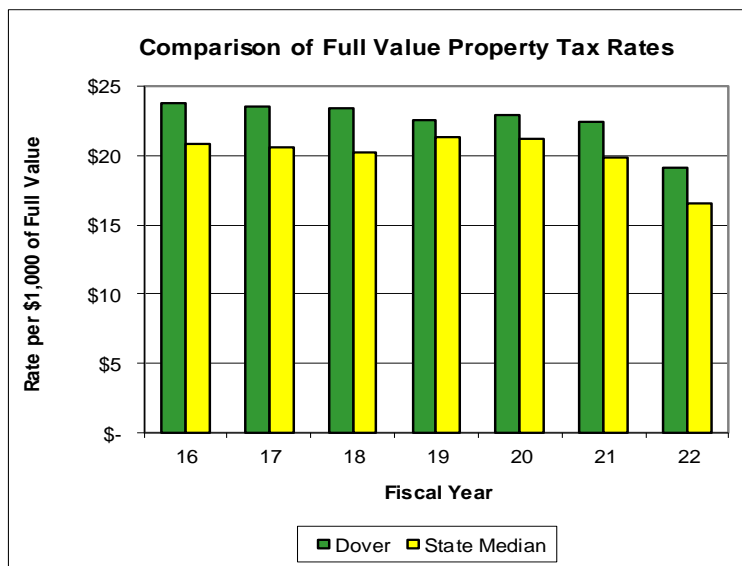
The City Council approved the sale of two lots on Quality Way in January and August 2022. Weave Filtration, has been actively working through the Planning Board approval process and expects to construct a facility in 2023. Mezzanine Catering seeks to construct a 10,000 square foot facility on an adjacent lot. Finally, DBIDA has approved the sale of the final lot on Quality Way, and the City Council should review in the fall of 2022, and a lot off Venture Drive has been approved by DBIDA for sale and should also be presented to the City Council in 2022. This will leave one available lot within the park.

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 former Measured Progress property is under new ownership which is investigating repositioning the 50+ acre parcel, and is working with City staff to review potential scenarios for redevelopment.

The City Council approved a Land Development Agreement for the former McIntosh College property at 181 Silver Street. This public-private partnership allowed for the development of roadway infrastructure in association with a \$30 Million development incorporating a high-end assisted Living facility, rehabilitation of a hotel, a medical practice building, a branch bank and a restaurant/ coffee shop on the site. A site plan was approved by the Planning Board in 2016, and the assisted living facility, hotel and restaurant have opened. A 15,000 square foot retail space was approved in 2020 as part of phase 2 of the project. This project was completed in August and is open. The public roadway improvements were completed and are improving traffic flow on Silver Street.

The real estate sales activity in Dover for FY2022 was 1,059 transactions a decrease of 133 for FY2021. This decrease in activity was due primarily to the limited inventory available in Dover during the year. This level of activity represents transfers of 10.2% of taxable parcels during FY2022, a decrease of 1.3% over the FY2021 level of 11.5%. In conjunction with this activity, the number of taxable parcels increased from 10,306 in FY2021 to 10,365 in FY2022, a less than 1% increase. The volume of taxable parcels in combination with an increase of property values has resulted in the estimated equalized property value per capita changing from \$127,472 for FY2021 to \$150,610 in FY2022, an increase of 18.1% for fiscal year 2022.

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.

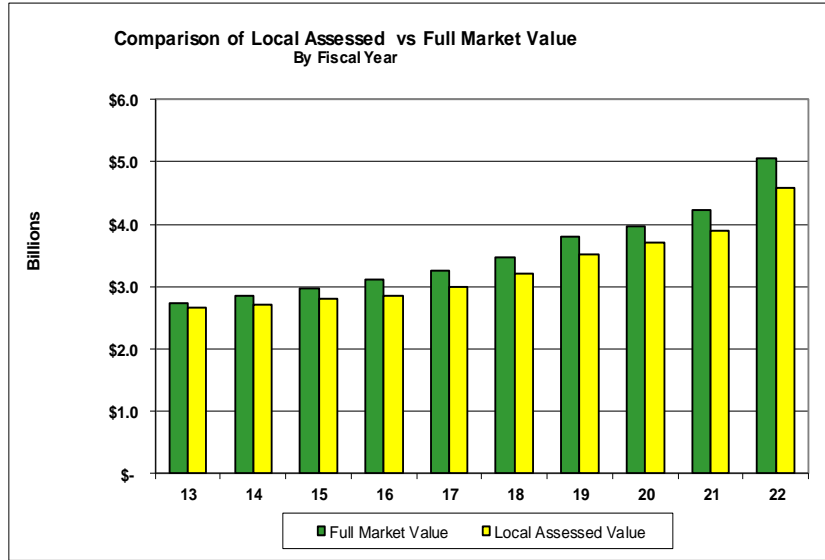


City of Dover

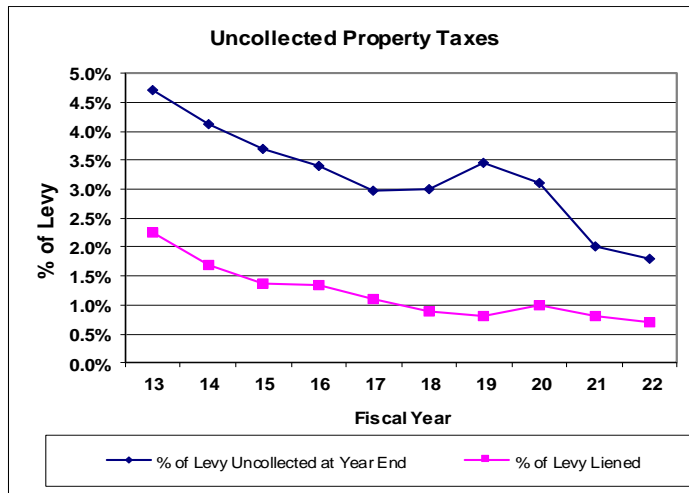
Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

Full market value as determined by the NH Department of Revenue Administration increased 19.57% during the fiscal year. Assessed value as a ratio of full market value was 90.9%. In fiscal year 2022 the City's assessed property values appeared to have increased based on sales data. As of April 1, 2022, the City's overall assessed values demonstrated a 13.8% increase in value over the prior year.



The percentage of uncollected taxes for the current tax levy at the end of fiscal year 2022 was 1.8% (the actual amount changed from \$1.9 million to \$1.7 million). There were 171 parcels from the current tax levy with outstanding taxes that had a lien placed, less than 178 for fiscal year 2021. The actual amount of the lien decreased from \$776,623 to \$714,432.



The number of motor vehicle registrations has decreased with 33,737 in FY2022 as compared to 34,236 in FY2021. The number of building permits decreased from 606 in FY2021 to 546 in FY2022, and the average permit value increased from \$94,125 to \$158,491.

Financial Position The City's General Fund ended Fiscal Year 2022 with an increase to its Unassigned Fund Balance of \$4,112,334 to \$27.2 million. The General Fund unassigned fund balance at June 30, 2022 was 19.5% of the FY23 budget (15% is the minimum requirement of the City Financial Policies). The Water Fund saw an increase in unrestricted net position of \$11,611,021, from a deficit balance of (\$1,193,862) to a positive balance of \$10,417,159. The change in unrestricted net position of the Water Fund is the positive result of operations, financing the system wide upgrades through the use of a state revolving loan program and the funding of certain capital asset additions through the use of capital reserves instead of by debt. The City's water infrastructure is in Phase II of a three-phase system wide upgrade. The Sewer Fund saw an increase in unrestricted net position of \$5,884,289, from a balance of \$9,762,492 to a positive balance of \$15,646,781. A portion of the change in

Unrestricted Net Position		
Fund	FY22	FY21
General	27,210,706	23,098,372
Water	2,672,781	(1,193,862)
Sewer	15,646,781	9,762,492
Total	45,530,268	31,667,002

City of Dover

Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

unrestricted net position of the Sewer Fund is the positive result of operations. Investments in capital assets financed through the use of a state revolving loan program and contributed infrastructure assets and state grants received during the current fiscal year had a positive impact on the Sewer Fund's net position.

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 1.95 with Water and Sewer Funds of 0.86 and 3.75, 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, 2022, the City had utilized 40.8% of its statutory debt limit, the School District utilized 23.8% of its statutory debt limit, and the Water Fund had utilized 13.1% 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, 2022, the percent of the City's more conservative debt policy used was 62.8%, the School District is at 84.94% of the City Council self-imposed policy limit as a result of debt financing a new high school in FY2016. General Fund net debt per capita is at \$3,712. The General Fund's net debt to equalized value is 2.8%. The General Fund's net debt service as a percent of budget is 8.4%. This measure is close to the 10% limit recommended by policy, it is partially as a result of a higher rate of debt pay down resulting in a favorable reduction in the cost for debt and structuring the debt repayment incurred for the new high school at a steady level each year to provide budget stability.

The Water fund is at 262.6% of the City Council self-imposed policy limit. The Sewer fund remained within the City Council self-imposed policy limits with 27.3% being utilized. Net debt service to budget in the Water Fund is 28.9% and 20.8% within the Sewer Fund, within the 40% set by policy.

In June 2019 Standard & Poor's reaffirmed the City's November 2017 AA+ rating. Moody's Investors Service reaffirmed the City's Aa3 rating in their July 2021 Issuer Comment Review.

Policy Monitoring, Long Term Financial Planning, and Responding to Economic Impacts

In April 2011, the City Council adopted a resolution to implement a set of 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. On an annual basis the City Council is provided with a Financial Policy Scorecard documenting the City's compliance with benchmarks established in the policies.

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 continues to limit the 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 through reserves and the annual operating budget 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.

City of Dover

Fiscal Year 2024 Budget Analysis

Local Economy and Financial Conditions

In Fiscal Year 2016, the City Council amended the City's financial policy relative to maintaining a minimum 8% unassigned fund balance in the General Fund to a level of 15%. A copy of the financial policies adopted by the City Council is available on the City's website.

The City Manager and City Department Directors conduct an on-going evaluation of fiscal operations to ensure that expenditures are managed in relation to revenues to ensure General Fund Balance is maintained consistent with City policy limit of 15%. In FY2022 the City complied with the General Fund Balance policy by achieving an Unassigned Fund Balance of 19.5%. In response to past U.S. economic declines, the effects of the COVID pandemic, and the national rating agencies placing importance on municipalities increasing operating reserves, the City managed fiscal operations to ensure the operating reserves for the major funds remained stable in FY2022.

In FY2022 the City was successful in contributing 30% of the calculated OPEB Actuarial Determined Contribution to an established OPEB irrevocable trust. This action is consistent with the City's financial policy objective for managing and prefunding the City's OPEB obligations. FY2022 represents the eleventh year in a row that the City has funded a percentage of the OPEB Actuarial Determined Contribution. As of June 30, 2022, \$13.7 million was in the OPEB Trust. In Fiscal Year 2023 the City anticipates contributing \$1.1 million into the OPEB Trust.

In FY2022 the City, consistent with financial policies, maintained sufficient annual contributions into the General Fund Capital Reserve, Parks Improvement Capital Reserve, Cemetery Improvements 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 continues to utilize a formal forecasting software application to aid in financial planning. The City utilizes 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. The City utilizes a structured capital budgeting process to establish a 6-year plan for capital outlay requirements for the city. This capital improvements plan is updated annually with a focus on funding capital through the City's annual operating budget and reserves, thereby reducing the City's need to issue debt. The funding requirements identified in the capital improvements plan are incorporated into the City's formal forecasting software.

GENERAL FUND

Proposed (City Only Tax Impact)

Summary of City Manager Proposed

Function	Description	FY 23 City Council Adopted	FY 24 Department Requests	City Mgr Changes	FY 24 City Mgr Proposed	FY24-23 Increase (Decrease)	% Incr (Decr)
By Department							
APPROPRIATIONS							
CITY COUNCIL							
41110	City Council	476,252	535,234	(4,500)	530,734	54,482	11.4%
EXECUTIVE							
41320	City Manager's Office	443,892	594,813	(140,244)	454,569	10,677	2.4%
41330	Human Resources Office	339,918	385,384	0	385,384	45,466	13.4%
41340	Media Services	449,377	465,375	0	465,375	15,998	3.6%
41530	City Attorney's Office	559,992	669,345	(75,000)	594,345	34,353	6.1%
46510	Economic Development Office	376,768	491,761	0	491,761	114,993	30.5%
	Total Executive Dept.	2,169,947	2,606,678	(215,244)	2,391,434	221,487	10.2%
FINANCE							
41511	Finance & Accounting	1,137,145	1,213,714	0	1,213,714	76,569	6.7%
41513	Tax Assessment Division	638,374	611,720	(15,000)	596,720	(41,654)	-6.5%
41520	City Clerk & Tax Collection Division	622,975	681,123	0	681,123	58,148	9.3%
41525	Elections	61,477	80,932	0	80,932	19,455	31.6%
	Total Finance Dept.	2,459,971	2,587,489	(15,000)	2,572,489	112,518	4.6%
PLANNING							
41910	Planning Department	966,396	1,253,814	(41,000)	1,212,814	246,418	25.5%
	Total Planning Dept.	966,396	1,253,814	(41,000)	1,212,814	246,418	25.5%
POLICE							
42110	Police Department - Administration	325,844	338,324	0	338,324	12,480	3.8%
42120	Police Field Operations	4,689,363	5,062,173	(15,600)	5,046,573	357,210	7.6%
42150	Police Support	4,075,983	3,912,404	0	3,912,404	(163,579)	-4.0%
42170	Police Buildings	209,778	238,527	(30,500)	208,027	(1,751)	-0.8%
42180	Public Safety Dispatch	1,148,895	1,178,551	0	1,178,551	29,656	2.6%
	Total Police Dept.	10,449,863	10,729,979	(46,100)	10,683,879	234,016	2.2%
FIRE & RESCUE							
42210	Fire & Rescue Administration	1,318,049	1,616,257	(247,715)	1,368,542	50,493	3.8%
42220	Fire & Rescue Suppression	10,015,348	10,487,127	(135,000)	10,352,127	336,779	3.4%
42250	Inspection Services	876,357	1,068,255	0	1,068,255	191,898	21.9%
42280	Fire & Rescue Buildings	139,716	228,354	(55,500)	172,854	33,138	23.7%
	Total Fire & Rescue	12,349,470	13,399,993	(438,215)	12,961,778	612,308	5.0%
COMM SERV - PUBLIC WORKS							
43111	CSD - Administration	271,932	348,916	(2,500)	346,416	74,484	27.4%
43112	CSD - Engineering	792,267	1,194,882	(420,335)	774,547	(17,720)	-2.2%
43121	CSD - Streets	3,593,423	3,884,923	(131,187)	3,753,736	160,313	4.5%
43125	CSD - Snow Removal	593,676	668,564	(25,000)	643,564	49,888	8.4%
43155	CSD - Storm Water	1,188,903	1,325,147	(25,000)	1,300,147	111,244	9.4%
43160	CSD - Street Lighting	198,407	203,650	0	203,650	5,243	2.6%
43180	CSD - Facilities & Grounds	1,558,762	1,724,117	(50,000)	1,674,117	115,355	7.4%
41941	CSD - General Gov't Buildings	256,788	282,496	0	282,496	25,708	10.0%
41951	CSD - Cemetery	248,594	256,161	0	256,161	7,567	3.0%
43240	CSD - Recycling & Waste Mgmt	1,018,956	1,110,842	(63,288)	1,047,554	28,598	2.8%
	Total Public Works	9,721,708	10,999,698	(717,310)	10,282,388	560,680	5.8%
RECREATION							
45110	Recreation Administration	842,882	896,793	0	896,793	53,911	6.4%
45120	Recreation Programs	185,862	83,792	(3,000)	80,792	(105,070)	-56.5%
45124	Indoor Pool	606,907	648,797	(3,000)	645,797	38,890	6.4%
45125	Thompson Pool	133,134	142,047	(2,150)	139,897	6,763	5.1%
45149	Arena	1,150,381	1,344,530	(89,639)	1,254,891	104,510	9.1%
	Total Recreation	2,919,166	3,115,959	(97,789)	3,018,170	99,004	3.4%
PUBLIC LIBRARY							
45500	Public Library	1,727,385	1,813,499	0	1,813,499	86,114	5.0%

GENERAL FUND

Proposed (City Only Tax Impact)

Summary of City Manager Proposed

Function Description	FY 23 City Council Adopted	FY 24 Department Requests	City Mgr Changes	FY 24 City Mgr Proposed	FY24-23 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS (CONT.)						
PUBLIC WELFARE						
44410 Public Welfare - Administration	342,814	363,287	0	363,287	20,473	6.0%
44430 Public Welfare - General Assistance	555,800	711,300	(175,000)	536,300	(19,500)	-3.5%
Total Human Services	898,614	1,074,587	(175,000)	899,587	973	0.1%
TOTAL DEPARTMENT APPROP	44,138,772	48,116,930	(1,750,158)	46,366,772	2,228,000	5.0%
OTHER CHARGES						
41991 Misc General Government	1,193,014	1,097,667	0	1,097,667	(95,347)	-8.0%
47100 Debt Service - City	6,213,776	6,725,667	0	6,725,667	511,891	8.2%
49000 Transfers	4,152,324	3,743,831	0	3,743,831	(408,493)	-9.8%
Total Other Charges	11,559,114	11,567,165	0	11,567,165	8,051	0.1%
TOTAL CITY GENERAL FUND APPROPRIATIONS	55,697,886	59,684,095	(1,750,158)	57,933,937	2,236,051	4.0%

ESTIMATED REVENUE, TAXES AND ASSESSED VALUE

ESTIMATED REVENUE

City Revenues	20,191,606	20,368,432	0	20,368,432	176,826	0.9%
Use of Fund Balance	0	0	0	0	0	NA
TOTAL OTHER REVENUE	20,191,606	20,368,432	0	20,368,432	176,826	0.9%

TOTAL CITY ESTIMATED REVENUES

TOTAL CITY ESTIMATED REVENUES	20,191,606	20,368,432	0	20,368,432	176,826	0.9%
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PROPERTY TAXES

City Property Taxes	36,522,155	40,331,538	(1,750,158)	38,581,380	2,059,225	5.6%
Use of Fund Balance Impact	0	0	0	0	0	0.0%
Less Veteran Credit	(1,015,875)	(1,015,875)	0	(1,015,875)	0	0.0%
Total City Property Tax	35,506,280	39,315,663	(1,750,158)	37,565,505	2,059,225	5.6%

NET CITY PROPERTY TAX LEVY

NET CITY PROPERTY TAX LEVY	35,506,280	39,315,663	(1,750,158)	37,565,505	2,059,225	5.6%
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ASSESSED VALUE

Gross Assesed Value (1)	5,128,729.120	5,233,246.551	0.000	5,233,246.551	104,517.431	2.0%
Less Exemptions to Value (1)	(62,672.500)	(62,672.500)	0.000	(62,672.500)	0.000	0.0%
NET ASSESSED VALUE (000s)	5,066,056.620	5,170,574.051	0.000	5,170,574.051	104,517.431	2.1%

(1) Excludes adjustments due to market changes

ESTIMATED TAX RATE INFORMATION

CITY MANAGER PROPOSED

City	7.22	7.80	(0.34)	7.46	0.24	3.4%
Use of Fund Balance Credit	0.00	0.00	0.00	0.00	0.00	0.0%
Net City	7.22	7.80	(0.34)	7.46	0.24	3.4%

ESTIMATED CITY TAX RATE

ESTIMATED CITY TAX RATE	7.22	7.80	(0.34)	7.46	0.24	3.4%
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GENERAL FUND

Proposed (School Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY23 City Council Adopted	FY24 Department Requests	City Mgr Changes	FY24 City Mgr Proposed	FY24-23 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
EDUCATION							
46900	School Department Appropriation	67,866,258	72,040,446	0	72,040,446	4,174,188	6.2%
47190	Debt Service - School	6,362,322	6,307,427	0	6,307,427	(54,895)	-0.9%
TOTAL SCHOOL GENERAL FUND APPROPRIATIONS		74,228,580	78,347,873	0	78,347,873	4,119,293	5.5%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
School Local Revenues		20,192,012	18,843,479	0	18,843,479	(1,348,533)	-6.7%
Use of Fund Balance		0	0	0	0	0	NA
TOTAL OTHER REVENUE		20,192,012	18,843,479	0	18,843,479	(1,348,533)	-6.7%
PROPERTY TAXES							
Local School Property Tax		48,960,527	52,383,727	0	52,383,727	3,423,200	7.0%
State School Property Tax		5,076,041	7,120,667	0	7,120,667	2,044,626	40.3%
Total Education Property Tax		54,036,568	59,504,394	0	59,504,394	5,467,826	10.1%
NET EDUCATION PROPERTY TAX LEVY		54,036,568	59,504,394	0	59,504,394	5,467,826	10.1%
ASSESSED VALUE							
Gross Assessed Value (1)		5,128,729.120	5,233,246.551	0	5,233,246.551	104,517.431	0.020
Less Exemptions to Value (1)		(62,672.500)	(62,672.500)		(62,672.500)	0	0.000
NET ASSESSED VALUE (000s)		5,066,056.620	5,170,574.051	0	5,170,574.051	104,517.431	0.021
ESTIMATED TAX RATE INFORMATION							
SCHOOL BOARD PROPOSED BUDGET							
School - Local		9.66	10.13	0.00	10.13	0.47	4.7%
School - State (2)		1.02	1.40	0.00	1.40	0.38	37.5%
Net School		10.68	11.53	0.00	11.53	0.85	8.0%
ESTIMATED SCHOOL TAX RATE		10.68	11.53	0.00	11.53	0.85	8.0%
(2) Applies to non-utility properties							

GENERAL FUND

Proposed (County Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY23 City Council Adopted	FY24 Department Requests	City Mgr Changes	FY24 City Mgr Proposed	FY24-23 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
48000	COUNTY TAX	9,848,433	10,423,860	0	10,423,860	575,427	5.8%
TOTAL COUNTY GENERAL FUND APPROPRIATIONS		9,848,433	10,423,860	0	10,423,860	575,427	5.8%
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		9,848,433	10,423,860	0	10,423,860	575,427	5.8%
NET COUNTY PROPERTY TAX LEVY		9,848,433	10,423,860	0	10,423,860	575,427	5.8%
ASSESSED VALUE							
Gross Assessed Value (1)		5,128,729.120	5,233,246.551	0.000	5,233,246.551	104,517.431	2.0%
Less Exemptions to Value (1)		(62,672.500)	(62,672.500)	0.000	(62,672.500)	0.000	0.0%
NET ASSESSED VALUE (000s)		5,066,056.620	5,170,574.051	0.000	5,170,574.051	104,517.431	2.1%
(1) Excludes adjustments due to market changes							
ESTIMATED TAX RATE INFORMATION							
COUNTY		1.94	2.02	0.00	2.02	0.08	3.7%
ESTIMATED COUNTY TAX RATE		1.94	2.02	0.00	2.02	0.08	3.7%

GENERAL FUND

Proposed FY2024 Budget

Summary of City Manager Proposed

Function Description	FY 23 City Council Adopted	FY 24 Department Requests	City Mgr Changes	FY 24 City Mgr Proposed	FY24-23 Increase (Decrease)	% Incr (Decr)
By Budget Category						
Estimated Revenue:						
Taxes - Property	99,391,281	109,243,917	(1,750,158)	107,493,759	8,102,478	8.2%
Taxes - Other	514,903	529,811	0	529,811	14,908	2.9%
Licenses & Permits	6,987,054	7,450,679	0	7,450,679	463,625	6.6%
Intergovernmental	6,743,979	5,783,962	0	5,783,962	(960,017)	-14.2%
Charges for Services	4,466,329	4,718,388	0	4,718,388	252,059	5.6%
Misc. Revenue	935,934	1,340,185	0	1,340,185	404,251	43.2%
Operating Transfers In	543,407	545,407	0	545,407	2,000	0.4%
Total City	119,582,887	129,612,349	(1,750,158)	127,862,191	8,279,304	6.9%
Education	20,192,012	18,843,479	0	18,843,479	(1,348,533)	-6.7%
Budgetary Use of Fund Balance	0	0	0	0	0	0.0%
TOTAL EST REVENUE	139,774,899	148,455,828	(1,750,158)	146,705,670	6,930,771	5.0%
Appropriations:						
10 Personal Services	31,617,629	33,958,585	(531,373)	33,427,212	1,809,583	5.7%
30 Purchased Services	5,689,598	6,450,574	(545,600)	5,904,974	215,376	3.8%
60 Supplies	2,970,083	3,357,117	(40,650)	3,316,467	346,384	11.7%
70 Capital Outlay	3,337,939	3,528,700	(211,200)	3,317,500	(20,439)	-0.6%
80 Other Expenses	1,091,935	948,128	(1,000)	947,128	(144,807)	-13.3%
91 Operating Transfers Out	4,776,926	4,715,324	(420,335)	4,294,989	(481,937)	-10.1%
92 Debt Service - City	6,213,776	6,725,667	0	6,725,667	511,891	8.2%
Total City Appropriations	55,697,886	59,684,095	(1,750,158)	57,933,937	2,236,051	4.0%
95 Education	67,866,258	72,040,446	0	72,040,446	4,174,188	6.2%
92 Debt Service - School	6,362,322	6,307,427	0	6,307,427	(54,895)	-0.9%
Total Education	74,228,580	78,347,873	0	78,347,873	4,119,293	5.5%
99 Intergovernmental	9,848,433	10,423,860	0	10,423,860	575,427	5.8%
TOTAL APPROPRIATIONS	139,774,899	148,455,828	(1,750,158)	146,705,670	6,930,771	5.0%

GENERAL FUND

Major Budget Changes & Tax Rate Impact

Acct	Description:	Budget Change Incr(Decr)	Tax Rate Impact In Dollars
<i>General Fund Appropriations - City Portion</i>			
41-4200 Personal Services		1,809,583	0.36
	Salaries & Wages	1,347,915	0.26
4130	Overtime Pay	113,503	0.02
4211	Health Insurance	207,054	0.04
4214	Long Term Disability Insurance	6,429	0.00
4215	Short Term Disability Insurance	(52,523)	(0.01)
4220	Fica	49,810	0.01
4225	Medicare	24,058	0.01
4230	Retirement	29,654	0.01
4240	Staff Development	79,402	0.02
4250	Unemployment	-	-
4260	Workers Compensation Insurance	-	-
4295	Compensated Absences	-	-
	All Other 4100 & 4200 series accounts with changes less than \$10,000	4,281	0.00
43-4500 Purchased Services		215,376	0.03
4334	Legal Services	(15,000)	(0.00)
4336	Medical Services	(2,765)	(0.00)
4339	Consulting Services	775	0.00
4411	Water & Sewer Expense	10,696	0.00
4420	Waste Collection Services	19,107	0.00
4421	Waste Disposal Services	(4,887)	(0.00)
4431	Maint Chrgs - Buildings	8,947	0.00
4432	Maint Chrgs - Impr o/t Buildings	76,501	0.02
4433	Maint Chrgs - Equipment	(2,669)	(0.00)
4434	Maint Chrgs - Vehicles	9,049	0.00
4435	Maint Chrgs - Office Equipment	48,227	0.01
4441	Rental of Land & Buildings	(34,119)	(0.01)
4443	Rental of Equipment	15,845	0.00
4522	Vehicle & Equipment Insurance	4,219	0.00
4523	Police Liability Insurance	4,128	0.00
4524	Public Liability Insurance	16,142	0.00
4580	Travel Expense	17,345	0.00
4592	Emergency Shelter	25,000	0.01
	All Other 4300 - 4500 series accounts with changes less than \$10,000	18,835	0.00
4600 Supplies and Materials		346,384	0.05
4611	Operating Supplies	47,322	0.01
4615	Clothing & Uniforms	(24,066)	(0.01)
4621	Natural Gas	14,924	0.00
4622	Electricity	64,414	0.01
4623	Propane	118	0.00
4624	Heating Oil	565	0.00
4626	Vehicle Fuels	116,640	0.02
4635	Medicinal Supplies	-	0.00
4652	Maintenance Supplies - Impr o/t Buildings	9,836	0.00
4654	Maintenance Supplies - Vehicles	123,502	0.02
4661	Fleet Maintenance Charge	-	0.00
4681	Minor Equip, Furniture & Fxtrs	(17,030)	(0.00)
	All Other 4600 series accounts with changes less than \$10,000	10,159	0.00
4700 Capital Outlay		(20,439)	-
4715	Land Improvements	67,931	0.01
4725	Building Improvements	37,000	0.01
4741	Machinery & Equipment	(124,629)	(0.02)
4742	Light Vehicles	30,000	0.01
4744	Furniture & Fixtures	-	0.00
4745	Computers & Communications Equip	(39,679)	(0.01)
4748	Books & Collections	3,877	0.00
4752	Bridges	-	0.00
4753	Sidewalks	5,061	0.00
4800 Other Expenses		(144,807)	(0.03)
4810	Membership Dues	2,995	0.00
4835	Grants/Subsidy	(51,335)	(0.01)
4840	Contingency	5,525	0.00
4891	Abatements	(100,872)	(0.02)
	All Other 4800 series accounts with changes less than \$10,000	(1,120)	0.00

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
4910	Operating Transfers	(481,937)	(0.09)
4912	Transfer to Special Revenue	(1,519,221)	(0.29)
4914	Transfer to Capital Projects	-	-
4918	Transfer to Trust	1,037,284	0.20
	Transfer to Capital Reserve CIP		
4920	Debt Service - City	511,891	0.10
4920	Bond Principal Payments	348,019	0.07
4921	Interest - Bonds Payments	163,872	0.03
4922	Interest - Bond Anticipation Note	-	-
4923	Interest - Tax Antic Notes	-	-
Summary of City Appropriations Change			
	Operating Appropriations	707,315	
	Capital Outlay and Capital Transfers	1,016,845	
	Debt Service	511,891	
	Total City Appropriation Change from Previous Year	2,236,051	0.42

General Fund Estimated Revenue - City Portion		Est Rev (Incr)Decr	Tax Rate Incr(Decr)
3100	Taxes - Non-property	(14,908)	(0.00)
3200	Licenses & Permits	(463,625)	(0.09)
3300	Intergovernmental	960,017	0.19
3400	Charges for Services	(252,059)	(0.05)
3500	Misc Revenue	(404,251)	(0.08)
3800	Operating Transfers	(2,000)	-
3900	Other Financing Sources	-	-
	Total City Estimated Revenue Change from Previous Year	(176,826)	(0.04)
City Sub-Totals			
	Total Tax Levy Changes & Tax Rate Impact - City Portion	2,059,225	0.38

Summary of Changes in Property Taxes and Tax Rate:		Tax Levy Incr(Decr)	Tax Rate Incr(Decr)
City Portion - Net of Operating Appropriations & Revenue		530,489	0.08
Capital Outlay and Capital Transfers		1,016,845	0.20
Debt Service		511,891	0.10
Change in Use of Fund Balance		-	-
Change in Veterans Tax Credit		-	-
Impact of Property Valuation Change		-	(0.14)
Total City		2,059,225	0.24
Local School Portion - Net of Appropriations and Revenue		3,423,200	0.67
Debt Service		(54,895)	(0.01)
School Portion - State Levy		2,044,626	0.40
Impact of Property Valuation Change		-	(0.21)
Total School		5,412,931	0.85
County Portion		575,427	0.11
Impact of Property Valuation Change		-	(0.03)
Total County		575,427	0.08
Total Impact on Property Taxes and Tax Rate		8,047,583	1.17
Assessed Value Change and Impact on Tax Rate included above		Assessed Value Change	Tax Rate Incr(Decr)
Total Impact of Property Valuation Change		104,517,431	(0.38)

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024		
APPROPRIATIONS:												
City	32,505,615	34,854,892	36,883,486	38,570,752	39,710,507	41,479,755	42,894,905	45,071,828	49,484,110	51,208,270	5 Yr Ann %	10 Yr Ann %
City Debt	6,226,490	6,607,660	6,275,861	6,035,876	6,335,835	6,230,706	6,208,772	6,208,772	6,213,776	6,725,667	5.22%	5.08%
Total City	38,732,105	41,462,552	43,159,347	44,606,628	46,046,342	47,710,461	49,103,677	51,280,600	55,697,886	57,933,937	4.70%	4.56%
School	44,236,755	46,687,263	49,542,420	52,113,315	54,508,984	58,177,215	60,417,400	63,246,025	67,866,258	72,040,446	5.74%	5.48%
School Debt	3,892,349	3,692,421	6,589,819	5,978,687	5,975,859	6,622,992	6,393,656	6,439,335	6,362,322	6,307,427	1.09%	4.89%
Total School	48,129,104	50,379,684	56,132,239	58,092,002	60,484,843	64,800,207	66,811,056	69,685,360	74,228,580	78,347,873	5.31%	5.43%
County	8,057,565	8,331,912	8,513,779	8,713,747	8,997,362	9,279,253	9,562,961	9,548,144	9,848,433	10,423,860	2.99%	2.98%
Total	94,918,774	100,174,148	107,805,365	111,412,377	115,528,547	121,789,921	125,477,694	130,514,104	139,774,899	146,705,670	4.89%	4.89%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	1,649,136	2,730,447	1,696,795	1,447,281	1,439,714	1,664,119	1,393,216	2,176,923	4,417,286	2,236,051	11,887,595	20,850,968
School	1,951,061	2,250,580	5,752,555	1,959,763	2,392,841	4,315,364	2,010,849	2,874,304	4,543,220	4,119,293	17,863,030	32,169,830
County	285,766	274,347	181,867	199,968	283,615	281,891	283,708	(14,817)	300,289	575,427	1,426,498	2,652,061
Total	3,885,963	5,255,374	7,631,217	3,607,012	4,116,170	6,261,374	3,687,773	5,036,410	9,260,795	6,930,771	31,177,123	55,672,859
Percent Change												
City	4.45%	7.05%	4.09%	3.35%	3.23%	3.73%	2.92%	4.43%	8.61%	4.01%		
School	4.23%	4.68%	11.42%	3.49%	4.12%	7.43%	3.10%	4.30%	6.52%	5.55%		
County	3.68%	3.40%	2.18%	2.35%	3.25%	3.24%	3.06%	-0.15%	3.14%	5.84%		
Total	4.27%	5.54%	7.62%	3.35%	3.69%	5.62%	3.03%	4.01%	7.10%	4.96%		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
REVENUES:												
Property Tax - City	27,046,138	28,461,123	29,853,757	30,795,407	31,699,832	32,882,887	34,143,749	34,810,613	35,506,280	37,565,505	3.45%	3.83%
Property Tax - Local School	28,833,811	29,582,715	30,985,059	34,354,636	37,509,751	41,159,771	42,812,892	44,409,622	48,960,527	52,383,727	6.91%	6.49%
Property Tax - State School	6,710,193	6,789,922	6,844,285	6,894,236	6,945,209	7,036,198	7,195,076	7,093,652	5,076,041	7,120,667	0.50%	0.86%
Property Tax - Total School	35,544,004	36,372,637	37,829,344	41,248,872	44,454,960	48,195,969	50,007,968	51,503,274	54,036,568	59,504,394	6.00%	5.61%
Property Tax - County	8,057,565	8,331,912	8,513,779	8,713,747	8,997,362	9,279,253	9,562,961	9,548,144	9,848,433	10,423,860	2.99%	2.98%
Total Property Tax	70,647,707	73,165,672	76,196,880	80,758,026	85,152,154	90,358,109	93,714,678	95,862,031	99,391,281	107,493,759	4.77%	4.68%
Other Sources:												
City	11,685,967	13,001,429	13,305,590	13,811,221	14,346,510	14,827,574	14,959,928	16,469,987	20,191,606	20,368,432	7.26%	6.08%
School	12,585,100	14,007,047	18,302,895	16,843,130	16,029,883	16,604,238	16,803,088	18,182,086	20,192,012	18,843,479	3.29%	4.87%
Use of Fund Balance	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Total	24,271,067	27,008,476	31,608,485	30,654,351	30,376,393	31,431,812	31,763,016	34,652,073	40,383,618	39,211,911	5.24%	5.48%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Property Tax - City	1,247,635	1,414,985	1,392,634	941,650	904,425	1,183,055	1,260,862	666,864	695,667	2,059,225	5,865,673	11,767,002
Property Tax - School	1,075,993	828,633	1,456,707	3,419,528	3,206,088	3,741,009	1,811,999	1,495,306	2,533,294	5,467,826	15,049,434	25,036,383
Property Tax - County	285,766	274,347	181,867	199,968	283,615	281,891	283,708	(14,817)	300,289	575,427	1,426,498	2,652,061
Total Property Tax	2,609,394	2,517,965	3,031,208	4,561,146	4,394,128	5,205,955	3,356,569	2,147,353	3,529,250	8,102,478	22,341,605	39,455,446
Other Sources:												
City	401,501	1,315,462	304,161	505,631	535,289	481,064	132,354	1,510,059	3,721,619	176,826	6,021,922	9,083,966
School	875,068	1,421,947	4,295,848	(1,459,765)	(813,247)	574,355	198,850	1,378,998	2,009,926	(1,348,533)	2,813,596	7,133,447
Use of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,276,569	2,737,409	4,600,009	(954,134)	(277,958)	1,055,419	331,204	2,889,057	5,731,545	(1,171,707)	8,835,518	16,217,413
Percent Change												
Property Tax - City	4.84%	5.23%	4.89%	3.15%	2.94%	3.73%	3.83%	1.95%	2.00%	5.80%		
Property Tax - School	3.12%	2.33%	4.00%	9.04%	7.77%	8.42%	3.76%	2.99%	4.92%	10.12%		
Property Tax - County	3.68%	3.40%	2.18%	2.35%	3.25%	3.13%	3.06%	-0.15%	3.14%	5.84%		
Total Property Tax	3.84%	3.56%	4.14%	5.99%	5.44%	6.11%	3.71%	2.29%	3.68%	8.15%		
Other Revenue - City	3.56%	11.26%	2.34%	3.80%	3.88%	3.35%	0.89%	10.09%	22.60%	0.88%		
Other Revenue - School	7.47%	11.30%	30.67%	-7.98%	-4.83%	3.58%	1.20%	8.21%	11.05%	-6.68%		
Use of Fund Balance	-	-	-	-	-	-	-	-	-	-		
Total	5.55%	11.28%	17.03%	-3.02%	-0.91%	3.47%	1.05%	9.10%	16.54%	-2.90%		

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024		
TAX RATES:												
City	10.09	10.47	10.40	9.96	9.37	9.28	9.19	8.02	7.22	7.46	5 Yr Ann %	10 Yr Ann %
Budgetary Use of FB	-	-	-	-	-	-	-	-	-	-	-4.46%	-2.88%
Net City	10.09	10.47	10.40	9.96	9.37	9.28	9.19	8.02	7.22	7.46	0.00%	0.00%
School - Local	10.50	10.65	10.59	10.91	10.88	11.37	11.22	9.93	9.66	10.13	-4.46%	-2.88%
School - State	2.49	2.49	2.39	2.23	2.06	1.98	1.93	1.62	1.02	1.40	-1.42%	-0.40%
Total School	12.99	13.14	12.98	13.14	12.94	13.35	13.15	11.55	10.68	11.53	-7.43%	-5.67%
County	2.93	3.00	2.91	2.77	2.61	2.56	2.51	2.13	1.94	2.02	-2.28%	-1.23%
Total	26.01	26.61	26.29	25.87	24.92	25.19	24.85	21.70	19.84	21.01	-5.00%	-3.65%
											-3.36%	-2.10%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	0.10	0.38	(0.07)	(0.44)	(0.59)	(0.09)	(0.09)	(1.17)	(0.80)	0.24	(1.91)	(2.53)
Budgetary Use of FB	-	-	-	-	-	-	-	-	-	-	-	-
Net City	0.10	0.38	(0.07)	(0.44)	(0.59)	(0.09)	(0.09)	(1.17)	(0.80)	0.24	(1.91)	(2.53)
School - Local	(0.04)	0.15	(0.06)	0.32	(0.03)	0.49	(0.15)	(1.29)	(0.27)	0.47	(0.75)	(0.41)
School - State	(0.02)	-	(0.10)	(0.16)	(0.17)	(0.08)	(0.05)	(0.31)	(0.60)	0.38	(0.66)	(1.11)
Total School	(0.06)	0.15	(0.16)	0.16	(0.20)	0.41	(0.20)	(1.60)	(0.87)	0.85	(1.41)	(1.52)
County	-	0.07	(0.09)	(0.14)	(0.16)	(0.05)	(0.10)	(0.38)	(0.19)	0.08	(0.64)	(0.96)
Total	0.04	0.60	(0.32)	(0.42)	(0.95)	0.27	(0.39)	(3.15)	(1.86)	1.17	(3.96)	(5.01)
Percent Change												
City	1.00%	3.77%	-0.67%	-4.23%	-5.92%	-0.96%	-0.97%	-12.73%	-9.98%	3.32%		
Budgetary Use of FB	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Net City	1.00%	3.77%	-0.67%	-4.23%	-5.92%	-0.96%	-0.97%	-12.73%	-9.98%	3.32%		
School - Local	-0.38%	1.43%	-0.56%	3.02%	-0.27%	4.50%	-1.32%	-11.50%	-2.72%	4.87%		
School - State	-0.80%	0.00%	-4.02%	-6.69%	-7.62%	-3.88%	-2.53%	-16.06%	-37.04%	37.25%		
Total School	-0.46%	1.15%	-1.22%	1.23%	-1.52%	3.17%	-1.50%	-12.17%	-7.53%	7.96%		
County	0.00%	2.39%	-3.00%	-4.81%	-5.78%	-1.92%	-3.91%	-15.14%	-8.92%	4.12%		
Total	0.15%	2.31%	-1.20%	-1.60%	-3.67%	1.08%	-1.55%	-12.68%	-8.57%	5.90%		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Yr Ann %	10 Yr Ann %
VALUATION:												
Total Value	2,794,717,920	2,826,822,580	2,973,838,860	3,194,993,260	3,495,258,790	3,666,772,140	3,858,095,050	4,518,185,430	5,128,729,120	5,233,246,551	8.41%	6.85%
Less Exemptions	(48,686,100)	(48,144,800)	(46,734,800)	(44,761,800)	(48,622,000)	(45,470,800)	(43,960,300)	(45,875,300)	(62,672,500)	(62,672,500)	5.21%	2.82%
Net Value	2,746,031,820	2,778,677,780	2,927,104,060	3,150,231,460	3,446,636,790	3,621,301,340	3,814,134,750	4,472,310,130	5,066,056,620	5,170,574,051	8.45%	6.92%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Total Value	97,971,970	32,104,660	147,016,280	221,154,400	521,419,930	171,513,350	191,322,910	660,090,380	610,543,690	104,517,431	1,737,987,761	2,757,655,001
Exemptions	(1,240,600)	541,300	1,410,000	1,973,000	(1,887,200)	3,151,200	1,510,500	(1,915,000)	(16,797,200)	-	(14,050,500)	(13,254,000)
Net Value	96,731,370	32,645,960	148,426,280	223,127,400	519,532,730	174,664,550	192,833,410	658,175,380	593,746,490	104,517,431	1,723,937,261	2,744,401,001
Percent Change												
Total Value	3.63%	1.15%	5.20%	7.44%	16.32%	4.91%	5.22%	17.11%	13.51%	2.04%		
Exemptions	2.61%	-1.11%	-2.93%	-4.22%	4.22%	-6.48%	-3.32%	4.36%	36.61%	0.00%		
Net Value	3.65%	1.19%	5.34%	7.62%	16.49%	5.07%	5.32%	17.26%	13.28%	2.06%		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	5 Yr Ann Chg	10 Yr Ann Chg
VET EXEMPTION:												
Exempt Amount	655,823	635,238	614,821	596,571	599,994	717,747	892,760	1,030,750	1,015,875	1,015,875	11.11%	4.44%
Dollar Change	(1,833)	(20,585)	(20,417)	(18,250)	3,423	117,753	175,013	137,990	(14,875)	-	415,881	358,219
Percent Change	-0.28%	-3.14%	-3.21%	-2.97%	0.57%	19.63%	24.38%	15.46%	-1.44%	0.00%		

WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

COST SUMMARY	WATER			
	FY23	FY24	Change	% Chng
Operations & Maintenance	4,083,592	4,219,021	135,429	3.3%
Debt Service	2,443,772	2,422,812	(20,960)	-0.9%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	7,027,364	7,141,833	114,469	1.6%
Working Capital/Rounding	25,000	25,000	0	100.0%
Less Other Revenue	(673,888)	(638,188)	35,700	-5.3%
Net to be Raised by Rate	6,378,476	6,528,645	150,169	2.4%

SEWER	SEWER			
	FY23	FY24	Change	% Chng
Operations & Maintenance	6,482,205	6,776,538	294,333	4.5%
Debt Service	2,322,019	2,369,974	47,955	2.1%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	9,304,224	9,646,512	342,288	3.7%
Working Capital/Rounding	25,000	25,000	0	100.0%
Less Other Revenue	(228,600)	(192,900)	35,700	-15.6%
Net to be Raised by Rate	9,100,624	9,478,612	377,988	4.2%

RATE SUMMARY	WATER			
	FY23	FY24	Change	% Chng
Billable Volume - HCF*	994,941	990,182	(4,759)	-0.5%
Total Rate per HCF	6.41	6.59	0.18	2.8%

SEWER	SEWER			
	FY23	FY24	Change	% Chng
Billable Volume - HCF*	928,032	923,464	(4,568)	-0.5%
Total Rate per HCF	9.81	10.26	0.45	4.6%

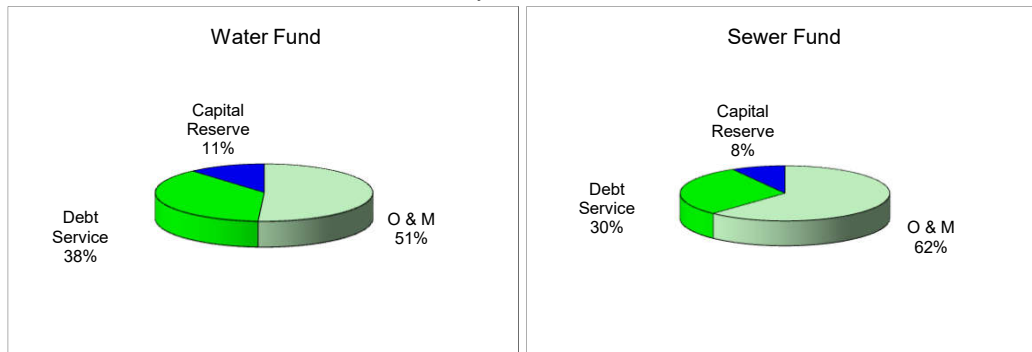
*Hundred Cubic Feet = 748 gal.

% Both 3.88%

Rate Breakdown - Dollars:				
Total O & M	3.45	3.64	0.19	5.5%
Debt Service	2.46	2.45	(0.01)	-0.4%
Capital Reserve	0.50	0.50	0.00	0.0%
Rate Breakdown - Percentage:				
Total O & M	53.8%	55.2%	1.4%	
Debt Service	38.4%	37.2%	-1.2%	
Capital Reserve	7.8%	7.6%	-0.2%	

Total O & M	6.74	7.13	0.39	5.8%
Debt Service	2.50	2.57	0.07	2.8%
Capital Reserve	0.54	0.54	0.00	0.0%
Total O & M	68.7%	69.5%	0.8%	
Debt Service	25.5%	25.0%	-0.4%	
Capital Reserve	5.5%	5.3%	-0.2%	

Utility Rate Breakdown



WATER & SEWER FUNDS

FY 2024

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

Budget	WATER			
	FY23	FY24	Change	% Chng
Operations & Maintenance Costs:				
Personal Services	1,654,044	1,662,566	8,522	0.5%
Purchased Services	765,701	776,949	11,248	1.5%
Supplies	753,337	914,925	161,588	21.4%
Minor Capital Outlay	322,780	237,447	(85,333)	-26.4%
Other Expenses	612,730	652,134	39,404	6.4%
Total Operations & Maintenance	4,108,592	4,244,021	135,429	3.3%
Reconciliation to Budget:				
Depreciation	1,705,977	1,751,340	45,363	2.7%
Capital Reserve	500,000	500,000	0	0.0%
Interest on Debt	737,795	671,472	(66,323)	-9.0%
Major Capital Outlay	0	0	0	NA
Total Budget	7,052,364	7,166,833	114,469	1.6%

Budget	SEWER			
	FY23	FY24	Change	% Chng
	2,559,922	2,494,326	(65,596)	-2.6%
	1,461,017	1,526,330	65,313	4.5%
	946,327	1,144,800	198,473	21.0%
	716,688	597,012	(119,676)	-16.7%
	823,251	1,039,070	215,819	26.2%
	6,507,205	6,801,538	294,333	4.5%
	2,186,194	2,096,912	(89,282)	-4.1%
	500,000	500,000	0	0.0%
	742,830	764,504	21,674	2.9%
	0	0	0	NA
	9,936,229	10,162,954	226,725	2.3%

Debt Service Cash Requirements	FY23	FY24	Change	% Chng
Principal Payments	1,250,977	1,501,340	250,363	20.0%
Principal Payments - New Issue	455,000	250,000	(205,000)	-45.1%
Interest Payments	486,045	499,072	13,027	2.7%
Interest Payments - New Issue	251,750	172,400	(79,350)	-31.5%
Interest Payments - Notes	0	0	0	NA
Less Amortization	0	0	0	NA
Less State Aid	0	0	0	NA
Net Principal & Interest	2,443,772	2,422,812	(20,960)	-0.9%

Debt Service Cash Requirements	FY23	FY24	Change	% Chng
	1,679,872	1,776,608	96,736	5.8%
	196,750	192,000	(4,750)	-2.4%
	595,579	632,408	36,829	6.2%
	147,251	132,096	(15,155)	-10.3%
	0	0	0	NA
	0	0	0	NA
	(297,433)	(363,138)	(65,705)	22.1%
	2,322,019	2,369,974	47,955	2.1%

Capital Reserve Transfer	FY23	FY24	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%

Capital Reserve Transfer	FY23	FY24	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%

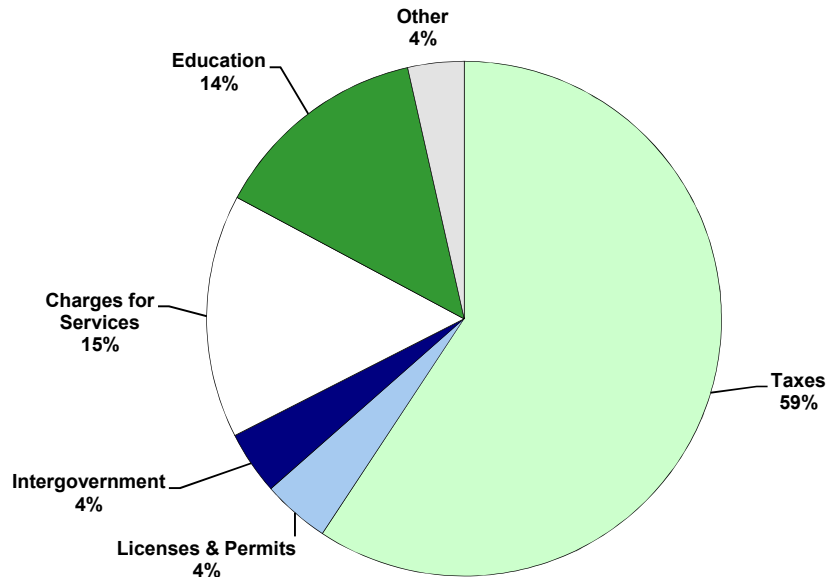
ENTERPRISE FUNDS - Budget History Sheet

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024	5 Yr Ann %	10 Yr Ann %
APPROPRIATIONS:												
Water - Oper & Maint	2,657,020	2,735,128	2,712,867	2,856,748	3,192,011	3,335,622	3,372,424	3,516,082	4,108,592	4,244,021	5.86%	4.98%
Water - Depreciation	1,179,480	1,186,738	1,263,896	1,398,946	1,322,826	1,307,025	1,398,331	1,758,578	1,705,977	1,751,340	5.77%	3.95%
Water - Debt Interest	516,457	444,535	541,928	548,139	632,815	722,616	688,851	684,168	737,795	671,472	1.19%	1.93%
Water - Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0.00%	0.00%
Total Water	4,852,957	4,866,401	5,018,691	5,303,833	5,647,652	5,865,263	5,959,606	6,458,828	7,052,364	7,166,833	4.88%	3.97%
Sewer - Oper & Maint	3,583,609	3,940,330	3,956,554	4,086,700	4,385,062	4,698,558	5,215,597	5,344,781	6,507,205	6,801,538	9.18%	6.73%
Sewer - Depreciation	2,420,114	2,322,280	2,420,114	2,439,858	2,217,493	2,230,321	2,226,249	2,363,320	2,186,194	2,096,912	-1.11%	-0.52%
Sewer - Debt Interest	654,853	569,102	629,732	738,003	747,435	750,446	721,675	792,576	742,830	764,504	0.45%	4.49%
Sewer - Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0.00%	0.00%
Total Sewer	7,158,576	7,331,712	7,506,400	7,764,561	7,849,990	8,179,325	8,663,521	9,000,677	9,936,229	10,162,954	5.30%	4.18%
Total Enterprise Funds	12,011,533	12,198,113	12,525,091	13,068,394	13,497,642	14,044,588	14,623,127	15,459,505	16,988,593	17,329,787	5.13%	4.09%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	(557)	13,444	152,290	285,142	343,819	217,611	94,343	499,222	593,536	114,469	1,519,181	2,313,319
Sewer	411,051	173,136	174,688	258,161	85,429	329,335	484,196	337,156	935,552	226,725	2,312,964	3,415,429
Total Enterprise Funds	410,494	186,580	326,978	543,303	429,248	546,946	578,539	836,378	1,529,088	341,194	3,832,145	5,728,748
Percent Change												
Water	-0.01%	0.28%	3.13%	5.68%	6.48%	3.85%	1.61%	8.38%	9.19%	1.62%		
Sewer	6.09%	2.42%	2.38%	3.44%	1.10%	4.20%	5.92%	3.89%	10.39%	2.28%		
Total Enterprise Funds	3.54%	1.55%	2.68%	4.34%	3.28%	4.05%	4.12%	5.96%	9.89%	2.01%		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
REVENUE:												
Water												
Intergovernmental							2,500	2,500	107,500	71,800	206.24%	206.24%
Charges for Services	4,782,457	4,795,901	4,948,191	5,233,333	5,577,152	5,792,263	5,799,106	6,298,328	6,771,364	6,921,533	4.41%	3.67%
Misc Revenue	70,500	70,500	70,500	70,500	70,500	73,000	70,500	70,500	86,000	86,000	4.05%	12.93%
Other Financing Sources							87,500	87,500	87,500	87,500	0.00%	0.00%
Total Water	4,852,957	4,866,401	5,018,691	5,303,833	5,647,652	5,865,263	5,959,606	6,458,828	7,052,364	7,166,833	4.88%	3.97%
Sewer												
Intergovernmental	5,688	5,078	4,458	3,910	33,766	31,974	30,187	28,394	191,013	169,592	38.10%	39.13%
Charges for Services	6,153,201	6,326,947	6,505,810	7,013,094	7,238,232	7,569,359	8,055,342	8,394,291	9,154,224	9,532,212	5.66%	5.28%
Misc Revenue	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	70,000	70,000	4.19%	8.49%
Other Financing Sources	942,687	942,687	939,132	690,557	520,992	520,992	520,992	520,992	520,992	391,150	-5.57%	-9.07%
Total Sewer	7,158,576	7,331,712	7,506,400	7,764,561	7,849,990	8,179,325	8,663,521	9,000,677	9,936,229	10,162,954	5.30%	4.18%
Total Enterprise Funds	12,011,533	12,198,113	12,525,091	13,068,394	13,497,642	14,044,588	14,623,127	15,459,505	16,988,593	17,329,787	5.13%	4.09%

ENTERPRISE FUNDS - Budget History Sheet

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024	5 Yr Ann %	10 Yr Ann %
UTILITY COST SUMMARY:												
Water - Oper & Maint	2,657,020	2,735,128	2,712,867	2,831,748	3,142,011	3,285,622	3,347,424	3,491,082	4,083,592	4,219,021	6.07%	4.92%
Water - Debt Service	1,695,937	1,631,273	1,805,824	1,947,085	1,955,641	2,029,641	2,087,182	2,442,746	2,443,772	2,422,812	4.38%	3.34%
Water - Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0.00%	0.00%
Total Water Cash Needs	4,852,957	4,866,401	5,018,691	5,278,833	5,597,652	5,815,263	5,934,606	6,433,828	7,027,364	7,141,833	4.99%	3.94%
Working Capital/Adjustment	-	-	-	25,000	50,000	50,000	25,000	25,000	25,000	25,000	-12.94%	0.00%
Less Other Revenue	(408,080)	(414,748)	(399,048)	(486,794)	(482,973)	(479,765)	(521,429)	(536,825)	(673,888)	(638,188)	5.73%	6.09%
Net to be Raised by Rate	4,444,877	4,451,653	4,619,643	4,817,039	5,164,679	5,385,498	5,438,177	5,922,003	6,378,476	6,528,645	4.80%	3.79%
Sewer - Oper & Maint	3,583,609	3,940,330	3,956,554	3,986,700	4,285,062	4,648,558	5,190,597	5,319,781	6,482,205	6,776,538	9.60%	6.69%
Sewer - Net Debt Service	2,122,492	1,943,617	2,106,256	2,483,394	2,410,170	2,427,801	2,396,745	2,606,510	2,322,019	2,369,974	-0.34%	3.50%
Sewer - Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0.00%	0.00%
Total Sewer Cash Needs	6,206,101	6,383,947	6,562,810	6,970,094	7,195,232	7,576,359	8,087,342	8,426,291	9,304,224	9,646,512	6.04%	5.36%
Working Capital/Adjustment	4,100	-	-	100,000	100,000	50,000	25,000	25,000	25,000	25,000	-24.21%	-20.63%
Less Other Revenue	(100,050)	(100,050)	(100,600)	(102,750)	(102,750)	(102,050)	(101,750)	(108,200)	(228,600)	(192,900)	13.43%	10.31%
Net to be Raised by Rate	6,110,151	6,283,897	6,462,210	6,967,344	7,192,482	7,524,309	8,010,592	8,343,091	9,100,624	9,478,612	5.68%	5.30%
Total Utility Funds	10,555,028	10,735,550	11,081,853	11,784,383	12,357,161	12,909,807	13,448,769	14,265,094	15,479,100	16,007,257	5.31%	4.65%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	(55,431)	6,776	167,990	197,396	347,640	220,819	52,679	536,505	456,473	150,169	1,416,645	2,081,016
Sewer	453,642	173,746	178,313	505,134	225,138	331,827	486,283	818,782	757,533	377,988	2,772,413	4,308,386
Total Utility Funds	398,211	180,522	346,303	702,530	572,778	552,646	538,962	1,355,287	1,214,006	528,157	4,189,058	6,389,402
Percent Change												
Water	-1.23%	0.15%	3.77%	4.27%	7.22%	4.28%	0.98%	9.87%	7.71%	2.35%		
Sewer	8.02%	2.84%	2.84%	7.82%	3.23%	4.61%	6.46%	10.22%	9.08%	4.15%		
Total Utility Funds	3.92%	1.71%	3.23%	6.34%	4.86%	4.47%	4.17%	10.08%	8.51%	3.41%		
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
UTILITY RATES PER HCF:											5 Yr Ann %	10 Yr Ann %
Water	4.69	4.77	4.84	4.98	5.18	5.40	5.54	5.95	6.41	6.59	4.93%	3.46%
Sewer	7.24	7.52	8.02	8.52	8.65	9.05	9.47	9.64	9.81	10.26	3.47%	4.62%
Total Utility Funds	11.93	12.29	12.86	13.50	13.83	14.45	15.01	15.59	16.22	16.85	4.03%	4.15%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	-	0.08	0.07	0.14	0.20	0.22	0.14	0.41	0.46	0.18	1.41	1.90
Sewer	0.71	0.28	0.50	0.50	0.13	0.40	0.42	0.17	0.17	0.45	1.61	3.73
Total Utility Funds	0.71	0.36	0.57	0.64	0.33	0.62	0.56	0.58	0.63	0.63	3.02	5.63
Percent Change												
Water	0.00%	1.71%	1.47%	2.89%	4.02%	4.25%	2.59%	7.40%	7.73%	2.81%		
Sewer	10.87%	3.87%	6.65%	6.23%	1.53%	4.62%	4.64%	1.80%	1.76%	4.59%		
Total Utility Funds	6.33%	3.02%	4.64%	4.98%	2.44%	4.48%	3.88%	3.86%	4.04%	3.88%		
BILLABLE VOLUME - HCF*											5 Yr Ann %	10 Yr Ann %
Water	947,574	934,160	954,722	967,769	997,791	997,791	980,829	995,541	994,941	990,182	-0.15%	0.32%
Sewer	844,781	835,870	805,544	817,608	831,249	831,249	845,583	865,124	928,032	923,464	2.13%	0.71%
HCF Change											5 Yr Cum	10 Yr Cum
Water	(11,263)	(13,414)	20,562	13,047	30,022	-	(16,962)	14,712	(600)	(4,759)	(7,609)	31,345
Sewer	(15,404)	(8,911)	(30,326)	12,064	13,641	-	14,334	19,541	62,908	(4,568)	92,215	63,279
Percent Change												
Water	-1.17%	-1.42%	2.20%	1.37%	3.10%	0.00%	-1.70%	1.50%	-0.06%	-0.48%		
Sewer	-1.79%	-1.05%	-3.63%	1.50%	1.67%	0.00%	1.72%	2.31%	7.27%	-0.49%		

REVENUES ALL BUDGETED FUNDS



Type	FY22 Actual Realized	FY23 Council Adopted	FY24 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
Taxes	98,383,305	100,838,040	108,981,090	8,143,050	8.1%
Licenses & Permits	7,730,517	7,282,054	7,786,679	504,625	6.9%
Intergovernmental	4,788,410	7,779,175	7,312,640	(466,535)	-6.0%
Charges for Services	24,347,026	27,271,502	28,145,763	874,261	3.2%
Education	26,172,517	29,853,012	25,110,384	(4,742,628)	-15.9%
Other	8,414,783	6,673,043	6,485,359	(187,684)	-2.8%
Totals	169,836,559	179,696,826	183,821,915	4,125,089	2.3%

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.

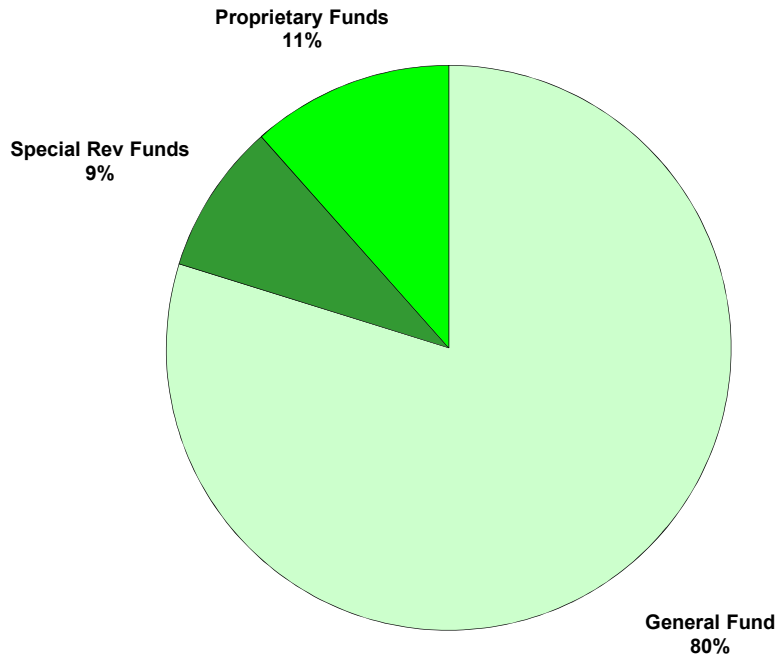
City of Dover
Fiscal Year 2023 Budget
July 1, 2023 - June 30, 2024

Estimated Revenue Summary by Fund					
Description	FY22	FY23	FY24	Dollar Change	Percent Change
	Prior Year Actual	Council Adopted	City Mgr. Proposed		
1000 General Fund					
Taxes	96,839,750	99,906,184	108,023,570	8,117,386	8.1
Licenses & Permits	7,386,150	6,987,054	7,450,679	463,625	6.6
Intergovernmental	3,203,880	6,743,979	5,783,962	(960,017)	(14.2)
Charges for Services	4,571,422	4,466,329	4,718,388	252,059	5.6
Misc. Revenue	1,101,204	935,934	1,340,185	404,251	43.2
Education	18,584,369	19,942,012	18,843,479	(1,098,533)	(5.5)
Operating Transfers In	2,495,939	663,507	415,507	(248,000)	(37.4)
Other Financing Sources	0	129,900	129,900	0	0.0
Total 1000 General Fund	134,182,714	139,774,899	146,705,670	6,930,771	5.0
2100 CDBG - Entitlement Fund					
Intergovernmental	491,941	290,000	300,000	10,000	3.4
Charges for Services	6,000	9,000	12,000	3,000	33.3
Misc. Revenue	0	32,539	7,300	(25,239)	(77.6)
Other Financing Sources	0	15,801	5,200	(10,601)	0.0
Total 2100 CDBG - Entitlement	497,941	347,340	324,500	(22,840)	(6.6)
2210 DOJ - Drug Ed & Enforce					
Intergovernmental	31,726	119,342	61,280	(58,062)	(48.7)
Operating Transfers In	39,482	128,531	116,572	(11,959)	(9.3)
Total 2210 DOJ - Drug Ed & Enforce	71,208	247,873	177,852	(70,021)	(28.2)
2220 DHA - Policing Fund					
Intergovernmental	60,000	60,000	68,000	8,000	13.3
Operating Transfers In	67,768	76,344	33,912	(42,432)	(55.6)
Total 2220 DHA - Policing	127,768	136,344	101,912	(34,432)	(25.3)
2245 DHHS - Assistance Programs					
Intergovernmental	233,641	76,943	450,520	373,577	485.5
Operating Transfers In	16,251	0	0	0	0.0
Total 2245 DHHS - Assistance Programs	249,892	76,943	450,520	373,577	485.5
2250 Youth Tobacco & Alcohol Awareness					
Intergovernmental	125,000	118,314	118,940	626	0.5
Misc. Revenue	28,140	0	0	0	0.0
Total 2250 Youth Tobacco & Alcohol Awareness	153,140	118,314	118,940	626	0.5
2800 School Cafeteria Fund					
Education	2,663,611	1,650,000	1,729,405	79,405	4.8
Total 2800 School Cafeteria Fund	2,663,611	1,650,000	1,729,405	79,405	4.8
2820 School DOE Federal Grants Fund					
Education	4,408,230	7,766,000	4,100,000	(3,666,000)	(47.2)
Total 2820 School DOE Federal Grants	4,408,230	7,766,000	4,100,000	(3,666,000)	(47.2)
2900 School Special Pgms & Grants Fund					
Education	244,163	175,000	175,000	0	0.0
Total 2900 School Special Pgms & Grants	244,163	175,000	175,000	0	0.0
3207 Public Safety Special Details					
Intergovernmental	2,279	0	0	0	0.0
Charges for Services	116,476	317,672	215,355	(102,317)	(32.2)
Misc. Revenue	339	0	0	0	0.0
Total 3207 Public Safety Special Details	119,095	317,672	215,355	(102,317)	(32.2)
3213 Parking Activity Fund					
Licenses & Permits	344,367	295,000	336,000	41,000	13.9
Charges for Services	1,122,743	892,231	955,021	62,790	7.0
Misc. Revenue	444	184,000	184,000	0	0.0
Total 3213 Parking Activity Fund	1,467,554	1,371,231	1,475,021	103,790	7.6
3320 Residential Solid Waste Fund					
Intergovernmental	0	9,584	9,584	0	0.0
Charges for Services	1,648,579	1,804,395	1,804,395	0	0.0
Misc. Revenue	20,722	0	0	0	0.0
Other Financing Sources	0	0	137,231	137,231	100.0
Total 3320 Residential Solid Waste	1,669,301	1,813,979	1,951,210	137,231	7.6
3381 McConnell Center Fund					
Misc. Revenue	748,078	756,668	794,011	37,343	4.9
Operating Transfers In	104,549	72,304	66,203	(6,101)	(8.4)
Total 3381 McConnell Center Fund	852,627	828,972	860,214	31,242	3.8
3410 Recreation Programs Fund					
Charges for Services	344,011	430,420	408,250	(22,170)	(5.2)
Operating Transfers In	20,000	20,000	20,000	0	0.0
Misc. Revenue	4,078	11,500	5,500	(6,000)	(52.2)
Total 3410 Recreation Programs	368,089	461,920	433,750	(28,170)	(6.1)

City of Dover
Fiscal Year 2023 Budget
July 1, 2023 - June 30, 2024

		Estimated Revenue Summary by Fund				
		FY22	FY23	FY24		
Description		Prior Year Actual	Council Adopted	City Mgr. Proposed	Dollar Change	Percent Change
3455 Library Fines Fund						
Misc. Revenue		36,762	28,005	28,250	245	0.9
Total 3455 Library Fines		36,762	28,005	28,250	245	0.9
3500 OPEB Liability Fund						
Intergovernmental		55,104	60,000	60,000	0	0.0
Misc. Revenue		416	0	0	0	0.0
Operating Transfers In		1,830,982	1,959,307	1,568,970	(390,337)	(19.3)
Total 3381 McConnell Center Fund		1,886,502	2,019,307	1,628,970	(390,337)	(19.3)
3710 Downtown Dover TIF Fund						
Property Taxes		1,360,913	688,336	685,636	(2,700)	(0.4)
Operating Transfers In		180,000	180,000	180,000	0	0.0
Total 3710 Downtown Dover TIF Fund		1,540,913	868,336	865,636	(2,700)	(0.3)
3715 Waterfront TIF Fund						
Property Taxes		182,642	243,520	271,884	28,364	11.6
Sale of City Property			545,000	712,626	167,626	30.8
Operating Transfers In		0	0	0	0	0.0
Other Financing Sources		0		0	0	100.0
Total 3715 Waterfront TIF Fund		182,642	788,520	984,510	195,990	24.9
3810 School Tuition Programs Fund						
Education		76,338	125,000	125,000	0	0.0
Total 3810 School Tuition Programs		76,338	125,000	125,000	0	0.0
3830 School Facilities Fund						
Education		195,806	195,000	137,500	(57,500)	(29.5)
Total 3830 School Facilities Fund		195,806	195,000	137,500	(57,500)	(29.5)
5300 Water Fund						
Intergovernmental		0	107,500	71,800	(35,700)	(33.3)
Charges for Services		5,656,513	6,771,364	6,921,533	150,169	2.1
Misc. Revenue		117,517	86,000	86,000	0	0.0
Operating Transfers In		972,959	87,500	87,500	0	0.0
Other Financing Sources		31,579	0	0	0	0.0
Total 5300 Water Fund		6,778,568	7,052,364	7,166,833	114,469	1.6
5320 Sewer Fund						
Intergovernmental		583,098	191,013	169,592	(21,421)	(11.2)
Charges for Services		7,843,368	9,154,224	9,532,212	377,988	4.1
Misc. Revenue		82,172	70,000	70,000	0	0.0
Operating Transfers In		264,975		0	0	0.0
Other Financing Sources			520,992	391,150	(129,842)	(24.9)
Total 5320 Sewer Fund		8,773,614	9,936,229	10,162,954	226,725	2.3
6100 DoverNet Fund						
Intergovernmental				216,462	216,462	100.0
Charges for Services		1,347,713	1,698,481	1,703,480	4,999	0.3
Misc. Revenue		75,000	50,000	50,000	0	0.0
Operating Transfers In		0		0	0	100.0
Other Financing Sources		0	0	0	0	100.0
Total 6100 DoverNet Fund		1,422,713	1,748,481	1,969,942	221,461	12.7
6110 Central Stores Fund						
Charges for Services		70,670	94,608	97,982	3,374	3.6
Total 6110 Central Stores Fund		70,670	94,608	97,982	3,374	3.6
6310 Fleet Maintenance Fund						
Charges for Services		1,149,931	1,163,714	1,308,083	144,369	12.4
Misc. Revenue		35,381	25,000	25,000	0	0.0
Other Financing Sources		0	68,711	(68,711)	(68,711)	(100.0)
Total 6310 Fleet Maintenance Fund		1,185,312	1,257,425	1,333,083	75,658	6.0
6800 Workers Compensation Fund						
Intergovernmental		1,742	2,500	2,500	0	0.0
Charges for Services		469,600	469,064	469,064	0	0.0
Misc. Revenue		140,045	25,500	30,342	4,842	19.0
Total 6800 Workers Compensation Fund		611,387	497,064	501,906	4,842	1.0
Total for All Budgeted Funds		169,836,559	179,696,826	183,821,915	4,125,089	2.3

APPROPRIATIONS ALL BUDGETED FUNDS



Fund Type	FY22 Actual Realized	FY23 Council Adopted	FY24 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
General Fund	127,212,883	139,774,899	146,705,670	6,930,771	5.0%
Special Rev Funds	14,655,687	19,335,756	15,883,545	(3,452,211)	-17.9%
Proprietary Funds	17,239,732	20,586,171	21,232,700	646,529	3.1%
Totals	159,108,302	179,696,826	183,821,915	4,125,089	2.3%

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 Solid Waste Fund and the OPEB Liability Fund. The Downtown Dover TIF and the Waterfront TIF are budgeted as special revenue funds.

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 2024 Budget
 July 1, 2023 - June 30, 2024

		Appropriations Summary by Fund				
Fund Description	FY22	FY23	FY24	Dollar Change	Percent Change	
	Prior Year Actual	Council Adopted	City Mgr. Proposed			
1000 General Fund						
City Council	170,968	476,252	530,734	54,482	11.4	
Executive	2,045,338	2,169,947	2,391,434	221,487	10.2	
Finance	2,125,898	2,459,971	2,572,489	112,518	4.6	
Planning	752,868	966,396	1,212,814	246,418	25.5	
Misc. Gen Gov't	3,806,650	1,193,014	1,097,667	(95,347)	(8.0)	
Police	8,623,581	10,449,863	10,683,879	234,016	2.2	
Fire & Rescue	10,130,945	12,349,470	12,961,778	612,308	5.0	
Comm Serv PW	6,329,392	9,721,708	10,282,388	560,680	5.8	
Recreation	2,699,855	2,919,166	3,018,170	99,004	3.4	
Public Library	1,473,520	1,727,385	1,813,499	86,114	5.0	
Public Welfare	316,830	898,614	899,587	973	0.1	
Debt Service	12,218,141	12,576,098	13,033,094	456,996	3.6	
Other Financing Sources/Uses	3,755,288	4,152,324	3,743,831	(408,493)	(9.8)	
School	63,215,465	67,866,258	72,040,446	4,174,188	6.2	
Intergovernmental	9,548,144	9,848,433	10,423,860	575,427	5.8	
Total 1000 General Fund	127,212,883	139,774,899	146,705,670	6,930,771	5.0	
2100 CDBG - Entitlement						
Planning	457,126	347,340	324,500	(22,840)	(6.6)	
Total 2100 CDBG - Entitlement	457,126	347,340	324,500	(22,840)	(6.6)	
2210 DOJ - Drug Ed & Enforce						
Police	92,433	247,873	177,852	(70,021)	(28.2)	
Total 2210 DOJ - Drug Ed & Enforce	92,433	247,873	177,852	(70,021)	(28.2)	
2220 DHA - Policing						
Police	124,594	136,344	101,912	(34,432)	(25.3)	
Total 2220 DHA - Policing	124,594	136,344	101,912	(34,432)	(25.3)	
2245 DHHS - Assistance Programs						
Police	210,868	76,943	450,520	373,577	485.5	
Fire	0	0	0	0	0.0	
Total 2245 DHHS - Assistance Programs	210,868	76,943	450,520	373,577	485.5	
2250 Youth Tobacco & Alcohol Awareness						
Police	14,853	118,314	118,940	626	0.5	
Total 2250 Youth Tobacco & Alcohol	14,853	118,314	118,940	626	0.5	
2800 School Cafeteria Fund						
Education	1,649,951	1,650,000	1,729,405	79,405	4.8	
Total 2800 School Cafeteria Fund	1,649,951	1,650,000	1,729,405	79,405	4.8	
2820 School - DOE Federal Grants						
Education	4,725,980	7,766,000	4,100,000	(3,666,000)	(47.2)	
Total 2820 DOE Federal Grants	4,725,980	7,766,000	4,100,000	(3,666,000)	(47.2)	

City of Dover
Fiscal Year 2024 Budget
 July 1, 2023 - June 30, 2024

		Appropriations Summary by Fund				
Fund	Description	FY22 Prior Year Actual	FY23 Council Adopted	FY24 City Mgr. Proposed	Dollar Change	Percent Change
2900	Special Pgms & Grants					
	Education	159,577	175,000	175,000	0	0.0
	Total 2900 Special Pgms & Grants	159,577	175,000	175,000	0	0.0
3207	Public Safety Special Details					
	Police	102,016	310,821	208,760	(102,061)	(33.0)
	Fire & Rescue	317	6,851	6,595	(256)	(3.7)
	Total 3207 Public Safety Special Details	102,333	317,672	215,355	(102,317)	(32.2)
3213	Parking Activity Fund					
	Police	1,300,015	1,371,231	1,475,021	103,790	7.6
	Total 3213 Parking Activity Fund	1,300,015	1,371,231	1,475,021	103,790	7.6
3320	Residential Solid Waste					
	Comm Serv PW	1,458,776	1,813,979	1,951,210	137,231	7.6
	Total 3320 Residential Solid Waste	1,458,776	1,813,979	1,951,210	137,231	7.6
3381	McConnell Center					
	Recreation	812,229	828,972	860,214	31,242	3.8
	Total 3381 McConnell Center	812,229	828,972	860,214	31,242	3.8
3410	Recreation Programs Fund					
	Recreation	253,806	461,920	433,750	(28,170)	(6.1)
	Total 3410 Recreation Programs	253,806	461,920	433,750	(28,170)	(6.1)
3455	Library Fines					
	Public Library	26,425	28,005	28,250	245	0.9
	Total 3455 Library Fines	26,425	28,005	28,250	245	0.9
3500	OPEB Liability Fund					
	Misc Gen Gov't	1,875,627	2,019,307	1,628,970	(390,337)	(19.3)
	Total 3500 OPEB Liability Fund	1,875,627	2,019,307	1,628,970	(390,337)	(19.3)
3710	Downtown Dover TIF Fund					
	Misc Gen Gov't	866,946	868,336	865,636	(2,700)	(0.3)
	Total 3710 Downtown Dover TIF Fund	866,946	868,336	865,636	(2,700)	(0.3)
3715	Waterfront TIF Fund					
	Misc Gen Gov't	300,460	788,520	984,510	195,990	24.9
	Total 3715 Waterfront TIF Fund	300,460	788,520	984,510	195,990	24.9
3810	School Tuition Programs					
	Education	75,328	125,000	125,000	0	0.0
	Total 3810 School Tuition Programs	75,328	125,000	125,000	0	0.0

City of Dover
Fiscal Year 2024 Budget
July 1, 2023 - June 30, 2024

		Appropriations				
		Summary by Department				
		FY22	FY23	FY24	Dollar	%
Description		Prior Year	Adopted	City Mgr.	Change	Chng
		Actual	Budget	Proposed		
City Council						
1000	General Fund	170,968	476,252	530,734	54,482	11.4
Total	City Council	170,968	476,252	530,734	54,482	11.4
Executive						
1000	General Fund	2,045,338	2,169,947	2,391,434	221,487	10.2
Total	Executive	2,045,338	2,169,947	2,391,434	221,487	10.2
Finance						
1000	General Fund	2,125,898	2,459,971	2,572,489	112,518	4.6
Total	Finance	2,125,898	2,459,971	2,572,489	112,518	4.6
Planning						
1000	General Fund	752,868	966,396	1,212,814	246,418	25.5
2100	CDBG - Entitlement	555,511	347,340	324,500	(22,840)	(6.6)
Total	Planning	1,308,380	1,313,736	1,537,314	223,578	17.0
Misc. Gen Gov't						
1000	General Fund	3,806,650	1,193,014	1,097,667	(95,347)	(8.0)
3500	OPEB Liability Fund	1,875,627	2,019,307	1,628,970	(390,337)	(19.3)
3710	Downtown Dover TIF	866,946	868,336	865,636	(2,700)	(0.3)
3715	Waterfront TIF	300,460	788,520	984,510	195,990	24.9
Total	Misc. Gen Gov't	6,849,682	4,869,177	4,576,783	(292,394)	(6.0)
Police						
1000	General Fund	8,623,581	10,449,863	10,683,879	234,016	2.2
2210	DOJ - Drug Ed & Enforce	92,164	247,873	177,852	(70,021)	(28.2)
2220	DHA - Policing	124,594	136,344	101,912	(34,432)	(25.3)
2245	DHHS - Assistance Programs	210,868	76,943	450,520	373,577	485.5
2250	Youth Tobacco & Alcohol	14,853	118,314	118,940	626	0.0
3207	Public Safety Special Details	102,016	310,821	208,760	(102,061)	(32.8)
3213	Parking Activity Fund	1,300,015	1,371,231	1,475,021	103,790	7.6
Total	Police	10,468,091	12,711,389	13,216,884	505,495	4.0
Fire & Rescue						
1000	General Fund	10,130,945	12,349,470	12,961,778	612,308	5.0
3207	Public Safety Special details	317	6,851	6,595	(256)	(3.7)
Total	Fire & Rescue	10,131,262	12,356,321	12,968,373	612,052	5.0
Comm Serv PW						
1000	General Fund	6,329,392	9,721,708	10,282,388	560,680	5.8
3320	Residential Solid Waste	1,458,776	1,813,979	1,951,210	137,231	7.6
5300	Water Fund	5,458,002	7,052,364	7,166,833	114,469	1.6
5320	Sewer Fund	8,749,995	9,936,229	10,162,954	226,725	2.3
Total	Comm Serv PW	21,996,165	28,524,280	29,563,385	1,039,105	3.6

City of Dover
Fiscal Year 2024 Budget
July 1, 2023 - June 30, 2024

Appropriations
Summary by Department

Description	FY22	FY23	FY24	Dollar Change	% Chng
	Prior Year Actual	Adopted Budget	City Mgr. Proposed		
Recreation					
1000 General Fund	2,699,855	2,919,166	3,018,170	99,004	3.4
3381 McConnell Center	812,229	828,972	860,214	31,242	3.8
3410 Recreation Programs Fund	253,806	461,920	433,750	(28,170)	(6.1)
Total Recreation	3,765,890	4,210,058	4,312,134	102,076	2.4
Public Library					
1000 General Fund	1,473,520	1,727,385	1,813,499	86,114	5.0
3455 Library Fines	26,425	28,005	28,250	245	0.9
Total Public Library	1,499,945	1,755,390	1,841,749	86,359	4.9
Public Welfare					
1000 General Fund	316,830	898,614	899,587	973	0.1
Total Public Welfare	316,830	898,614	899,587	973	0.1
Debt Service					
1000 General Fund	12,218,141	12,576,098	13,033,094	456,996	3.6
Total Debt Service	12,218,141	12,576,098	13,033,094	456,996	3.6
Other Financing Uses					
1000 General Fund	3,755,288	4,152,324	3,743,831	(408,493)	(9.8)
6100 DoverNet Fund	1,149,075	1,748,481	1,969,942	221,461	12.7
6110 Central Stores Fund	72,965	94,608	97,982	3,374	3.6
6310 Fleet Maintenance Fund	1,324,886	1,257,425	1,333,083	75,658	6.0
6800 Workers Compensation Fund	484,809	497,064	501,906	4,842	1.0
Total Other Financing Sources/Uses	6,787,024	7,749,902	7,646,744	(103,158)	(1.3)
Education					
1000 General Fund	63,215,465	67,866,258	72,040,446	4,174,188	6.2
2800 School Cafeteria Fund	1,699,362	1,650,000	1,729,405	79,405	4.8
2820 DOE Federal Grants	4,725,980	7,766,000	4,100,000	(3,666,000)	(47.2)
2900 School Special Pgms & Grants	159,577	175,000	175,000	0	0.0
3810 School Tuition Programs	75,328	125,000	125,000	0	0.0
3830 School Facilities Fund	160,960	195,000	137,500	(57,500)	(29.5)
Total Education	70,036,672	77,777,258	78,307,351	530,093	0.7
Intergovernmental					
1000 General Fund	9,548,144	9,848,433	10,423,860	575,427	5.8
Total Intergovernmental	9,548,144	9,848,433	10,423,860	575,427	5.8
Total All Funds	159,268,430	179,696,826	183,821,915	4,125,089	2.3

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
1000 – General Fund							
1000.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$3,974,401	\$4,273,125	\$4,912,323	\$4,719,030	\$445,905	10.44
1000.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$11,469,626	\$13,850,022	\$14,813,545	\$14,734,765	\$884,743	6.39
1000.0.000.00000.4120.00000.00.000	Temporary Employees	\$362,462	\$440,035	\$468,736	\$463,097	\$23,062	5.24
1000.0.000.00000.4125.00000.00.000	Elected Officials	\$8,786	\$20,518	\$20,518	\$20,518	\$0	0.00
1000.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,721,312	\$1,529,693	\$1,673,196	\$1,643,196	\$113,503	7.42
1000.0.000.00000.4160.00000.00.000	Severance Pay	(\$5,395)	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4170.00000.00.000	Longevity Pay	\$224,940	\$235,903	\$230,108	\$230,108	(\$5,795)	(2.46)
1000.0.000.00000.4211.00000.00.000	Health Insurance	\$3,447,764	\$4,152,636	\$4,455,640	\$4,359,690	\$207,054	4.99
1000.0.000.00000.4212.00000.00.000	Dental Insurance	\$120,197	\$139,889	\$144,801	\$141,995	\$2,106	1.51
1000.0.000.00000.4213.00000.00.000	Life Insurance	\$22,684	\$30,666	\$33,588	\$32,971	\$2,305	7.52
1000.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$49,264	\$67,336	\$75,255	\$73,765	\$6,429	9.55
1000.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$86,262	\$175,782	\$125,316	\$123,259	(\$52,523)	(29.88)
1000.0.000.00000.4220.00000.00.000	FICA	\$572,992	\$655,295	\$715,746	\$705,105	\$49,810	7.60
1000.0.000.00000.4225.00000.00.000	Medicare	\$273,789	\$305,890	\$333,867	\$329,948	\$24,058	7.86
1000.0.000.00000.4230.00000.00.000	Retirement	\$3,966,886	\$4,760,597	\$4,846,432	\$4,790,251	\$29,654	0.62
1000.0.000.00000.4240.00000.00.000	Staff Development	\$99,702	\$131,628	\$261,030	\$211,030	\$79,402	60.32
1000.0.000.00000.4250.00000.00.000	Unemployment	\$1,239	\$8,000	\$8,000	\$8,000	\$0	0.00
1000.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$384,056	\$384,229	\$384,229	\$384,229	\$0	0.00
1000.0.000.00000.4290.00000.00.000	FSA Fees	\$1,301	\$3,950	\$3,645	\$3,645	(\$305)	(7.72)
1000.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowanc	\$31,966	\$52,435	\$52,610	\$52,610	\$175	0.33
1000.0.000.00000.4295.00000.00.000	Compensated Absences	\$564,452	\$400,000	\$400,000	\$400,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$27,378,687	\$31,617,629	\$33,958,585	\$33,427,212	\$1,809,583	5.72

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
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 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4311.00000.00.000	Administrative Services	\$3,690	\$12,684	\$92,584	\$13,584	\$900	7.10
1000.0.000.00000.4312.00000.00.000	Management Services	\$187,574	\$251,980	\$247,700	\$247,700	(\$4,280)	(1.70)
1000.0.000.00000.4334.00000.00.000	Legal Services	\$180,680	\$115,000	\$190,000	\$100,000	(\$15,000)	(13.04)
1000.0.000.00000.4335.00000.00.000	Auditing Services	\$13,615	\$14,522	\$15,022	\$15,022	\$500	3.44
1000.0.000.00000.4336.00000.00.000	Medical Services	\$23,115	\$53,895	\$51,130	\$51,130	(\$2,765)	(5.13)
1000.0.000.00000.4337.00000.00.000	Dental Services	\$0	\$500	\$500	\$500	\$0	0.00
1000.0.000.00000.4339.00000.00.000	Consulting Services	\$31,696	\$83,825	\$120,600	\$84,600	\$775	0.92
1000.0.000.00000.4341.00000.00.000	Technical Services	\$83,256	\$127,252	\$135,509	\$132,509	\$5,257	4.13
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$46,431	\$79,203	\$96,899	\$89,899	\$10,696	13.50
1000.0.000.00000.4420.00000.00.000	Waste Collection Services	\$585,278	\$738,123	\$757,230	\$757,230	\$19,107	2.59
1000.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$174,135	\$174,317	\$169,430	\$169,430	(\$4,887)	(2.80)
1000.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$84,451	\$90,000	\$90,000	\$90,000	\$0	0.00
1000.0.000.00000.4423.00000.00.000	Cleaning Services	\$1,520	\$3,599	\$8,000	\$8,000	\$4,401	122.28
1000.0.000.00000.4424.00000.00.000	Contract Lawn Care	\$1,430	\$4,290	\$4,290	\$4,290	\$0	0.00
1000.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$130,465	\$248,993	\$276,940	\$257,940	\$8,947	3.59
1000.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Buildin g	\$160,653	\$449,919	\$601,420	\$526,420	\$76,501	17.00
1000.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$71,792	\$119,428	\$137,259	\$116,759	(\$2,669)	(2.23)
1000.0.000.00000.4434.00000.00.000	Maint Chrgs - Vehicles	\$78,484	\$93,529	\$117,578	\$102,578	\$9,049	9.68
1000.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$881,487	\$1,216,720	\$1,265,447	\$1,264,947	\$48,227	3.96
1000.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$408,699	\$795,251	\$911,132	\$761,132	(\$34,119)	(4.29)
1000.0.000.00000.4443.00000.00.000	Rental of Equipment	\$84,728	\$106,847	\$122,692	\$122,692	\$15,845	14.83
1000.0.000.00000.4521.00000.00.000	Property Insurance	\$63,289	\$67,584	\$71,803	\$71,803	\$4,219	6.24
1000.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$87,195	\$88,071	\$97,552	\$97,552	\$9,481	10.77
1000.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$53,195	\$55,691	\$59,819	\$59,819	\$4,128	7.41

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$170,310	\$183,930	\$200,072	\$200,072	\$16,142	8.78
1000.0.000.00000.4529.00000.00.000	Insurance Deductible Payme n	(\$4,228)	\$10,000	\$10,000	\$10,000	\$0	0.00
1000.0.000.00000.4531.00000.00.000	Telecommunications	\$156,290	\$170,877	\$170,094	\$170,094	(\$783)	(0.46)
1000.0.000.00000.4534.00000.00.000	Postage	\$73,782	\$103,109	\$108,818	\$103,818	\$709	0.69
1000.0.000.00000.4540.00000.00.000	Advertising	\$36,370	\$44,900	\$47,550	\$47,550	\$2,650	5.90
1000.0.000.00000.4550.00000.00.000	Printing & Binding	\$12,911	\$25,443	\$25,943	\$23,943	(\$1,500)	(5.90)
1000.0.000.00000.4580.00000.00.000	Travel Expense	\$27,068	\$35,866	\$68,811	\$53,211	\$17,345	48.36
1000.0.000.00000.4591.00000.00.000	Special Programs	\$16,258	\$24,250	\$28,750	\$25,750	\$1,500	6.19
1000.0.000.00000.4592.00000.00.000	Emergency Shelter	\$7,195	\$100,000	\$150,000	\$125,000	\$25,000	25.00
Budg_Cat: Purchased Services - 300		\$3,932,816	\$5,689,598	\$6,450,574	\$5,904,974	\$215,376	3.79
1000.0.000.00000.4611.00000.00.000	Office Supplies	\$74,598	\$90,771	\$95,075	\$95,075	\$4,304	4.74
1000.0.000.00000.4612.00000.00.000	Operating Supplies	\$329,513	\$390,119	\$465,441	\$437,441	\$47,322	12.13
1000.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$64,182	\$163,738	\$139,672	\$139,672	(\$24,066)	(14.70)
1000.0.000.00000.4619.00000.00.000	Supplies for Resale	\$1,131	\$6,000	\$6,000	\$6,000	\$0	0.00
1000.0.000.00000.4621.00000.00.000	Natural Gas	\$157,075	\$178,961	\$193,885	\$193,885	\$14,924	8.34
1000.0.000.00000.4622.00000.00.000	Electricity	\$636,001	\$678,007	\$742,421	\$742,421	\$64,414	9.50
1000.0.000.00000.4623.00000.00.000	Propane	\$4,822	\$9,707	\$9,825	\$9,825	\$118	1.22
1000.0.000.00000.4624.00000.00.000	Heating Oil	\$3,325	\$12,565	\$13,130	\$13,130	\$565	4.50
1000.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$184,525	\$180,062	\$296,702	\$296,702	\$116,640	64.78
1000.0.000.00000.4631.00000.00.000	Food/Food Services	\$8,655	\$18,575	\$21,100	\$19,600	\$1,025	5.52
1000.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$39,735	\$64,700	\$74,700	\$64,700	\$0	0.00
1000.0.000.00000.4640.00000.00.000	Books/Publications	\$51,210	\$51,997	\$54,567	\$54,567	\$2,570	4.94
1000.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$54,070	\$71,382	\$72,642	\$72,642	\$1,260	1.77

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: **2023-2024**

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Buil d	\$96,886	\$158,408	\$169,394	\$168,244	\$9,836	6.21
1000.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$19,793	\$36,350	\$37,350	\$37,350	\$1,000	2.75
1000.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$452,678	\$269,994	\$393,496	\$393,496	\$123,502	45.74
1000.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$336,541	\$438,208	\$438,208	\$438,208	\$0	0.00
1000.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$60,721	\$150,539	\$133,509	\$133,509	(\$17,030)	(11.31)
Budg_Cat: Supplies - 600		\$2,575,461	\$2,970,083	\$3,357,117	\$3,316,467	\$346,384	11.66
1000.0.000.00000.4715.00000.00.000	Land Improvements	\$445,332	\$2,307,069	\$2,400,000	\$2,375,000	\$67,931	2.94
1000.0.000.00000.4725.00000.00.000	Building Improvements	\$13,875	\$41,500	\$156,500	\$78,500	\$37,000	89.16
1000.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$7,185	\$90,000	\$90,000	\$90,000	\$0	0.00
1000.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$109,255	\$301,340	\$247,711	\$176,711	(\$124,629)	(41.36)
1000.0.000.00000.4742.00000.00.000	Light Vehicles	\$79,301	\$18,000	\$48,000	\$48,000	\$30,000	166.67
1000.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$1,835	\$1,000	\$1,000	\$1,000	\$0	0.00
1000.0.000.00000.4745.00000.00.000	Computers & Communication :	\$52,172	\$143,258	\$120,779	\$103,579	(\$39,679)	(27.70)
1000.0.000.00000.4748.00000.00.000	Books and Collections	\$60,082	\$129,241	\$133,118	\$133,118	\$3,877	3.00
1000.0.000.00000.4752.00000.00.000	Bridges	\$0	\$180,000	\$200,000	\$180,000	\$0	0.00
1000.0.000.00000.4753.00000.00.000	Sidewalks	\$45,429	\$126,531	\$131,592	\$131,592	\$5,061	4.00
Budg_Cat: Capital Outlay - 700		\$814,466	\$3,337,939	\$3,528,700	\$3,317,500	(\$20,439)	(0.61)
1000.0.000.00000.4810.00000.00.000	Membership Dues	\$94,215	\$110,757	\$113,752	\$113,752	\$2,995	2.70
1000.0.000.00000.4819.00000.00.000	Fees & Charges	\$19,744	\$23,550	\$30,430	\$30,430	\$6,880	29.21
1000.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$100,875	\$486,139	\$435,804	\$434,804	(\$51,335)	(10.56)
1000.0.000.00000.4840.00000.00.000	Contingency	\$21,917	\$284,117	\$289,642	\$289,642	\$5,525	1.94
1000.0.000.00000.4891.00000.00.000	Abatements	\$158,609	\$150,872	\$50,000	\$50,000	(\$100,872)	(66.86)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

- Print accounts with zero balance
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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4895.00000.00.000	Cost of Sales	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00
1000.0.000.00000.4896.00000.00.000	Cost of Sales - Food	\$10,878	\$25,000	\$25,000	\$25,000	\$0	0.00
1000.0.000.00000.4897.00000.00.000	Cost of Sales - Misc	\$1,517	\$10,000	\$2,000	\$2,000	(\$8,000)	(80.00)
Budg_Cat: Other Expenses - 800		\$407,754	\$1,091,935	\$948,128	\$947,128	(\$144,807)	(13.26)
1000.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$1,891,923	\$3,035,382	\$1,516,161	\$1,516,161	(\$1,519,221)	(50.05)
1000.0.000.00000.4914.00000.00.000	Transfer To Capital Pjts	\$3,037,822	\$329,044	\$749,379	\$329,044	\$0	0.00
1000.0.000.00000.4918.00000.00.000	Transfer to Trust	\$2,192,206	\$1,737,500	\$3,194,784	\$3,194,784	\$1,457,284	83.87
Budg_Cat: Operating Transfers Out - 910		\$7,121,951	\$5,101,926	\$5,460,324	\$5,039,989	(\$61,937)	(1.21)
1000.0.000.00000.4920.00000.00.000	Principal Payments - Edu	\$3,224,674	\$3,344,746	\$3,457,161	\$3,457,161	\$112,415	3.36
Budg_Cat: Undesignated - 900		\$3,224,674	\$3,344,746	\$3,457,161	\$3,457,161	\$112,415	0.00
1000.0.000.00000.4920.00000.00.000	Principal Payments - City	\$4,206,851	\$7,878,133	\$8,338,567	\$8,338,567	\$460,434	5.84
Budg_Cat: Debt Service - 920		\$4,206,851	\$7,878,133	\$8,338,567	\$8,338,567	\$460,434	5.84
1000.0.000.00000.4921.00000.00.000	Interest - Bonds - Edu	\$3,168,921	\$3,017,576	\$2,850,266	\$2,850,266	(\$167,310)	(5.54)
Budg_Cat: Undesignated - 900		\$3,168,921	\$3,017,576	\$2,850,266	\$2,850,266	(\$167,310)	(5.54)
1000.0.000.00000.4921.00000.00.000	Interest - Bonds - City	\$1,617,695	\$4,697,965	\$4,694,527	\$4,694,527	(\$3,438)	(0.07)
Budg_Cat: Debt Service - 920		\$1,617,695	\$4,697,965	\$4,694,527	\$4,694,527	(\$3,438)	(0.07)
1000.0.000.00000.4950.00000.00.000	Education	\$63,215,465	\$67,866,258	\$72,040,446	\$72,040,446	\$4,174,188	5.56
Budg_Cat: Education - 950		\$63,215,465	\$67,866,258	\$72,040,446	\$72,040,446	\$4,174,188	5.56

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

- Print accounts with zero balance
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 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY23 Adopted		FY24 Department	FY24 City	Dollar Change	Percent Change
		Actual	Budget	Request	Manager Proposed		
1000.0.000.00000.4990.00000.00.000	County Tax	\$9,548,144	\$9,848,433	\$10,423,860	\$10,423,860	\$575,427	5.84
Budg_Cat:	Intergovernmental - 990	\$9,548,144	\$9,848,433	\$10,423,860	\$10,423,860	\$575,427	5.84
Fund:	General Fund - 1000	\$127,212,855	\$139,774,899	\$148,455,828	\$146,705,670	\$6,930,771	4.96

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2100 – HUD/CDBG - Entitlement							
2100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$92,489	\$59,706	\$33,747	\$33,747	(\$25,959)	(43.48)
2100.0.000.00000.4211.00000.00.000	Health Insurance	\$10,006	\$6,595	\$6,205	\$6,205	(\$390)	(5.91)
2100.0.000.00000.4212.00000.00.000	Dental Insurance	\$767	\$458	\$240	\$240	(\$218)	(47.60)
2100.0.000.00000.4213.00000.00.000	Life Insurance	\$136	\$98	\$55	\$55	(\$43)	(43.88)
2100.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$301	\$217	\$161	\$161	(\$56)	(25.81)
2100.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$573	\$610	\$294	\$294	(\$316)	(51.80)
2100.0.000.00000.4220.00000.00.000	FICA	\$6,330	\$4,104	\$2,761	\$2,761	(\$1,343)	(32.72)
2100.0.000.00000.4225.00000.00.000	Medicare	\$1,481	\$960	\$646	\$646	(\$314)	(32.71)
2100.0.000.00000.4230.00000.00.000	Retirement	\$13,004	\$8,422	\$4,509	\$4,509	(\$3,913)	(46.46)
2100.0.000.00000.4240.00000.00.000	Staff Development	\$0	\$200	\$200	\$200	\$0	0.00
2100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$114	\$114	\$114	\$114	\$0	0.00
Budg_Cat: Personal Services - 100		\$125,200	\$81,484	\$48,932	\$48,932	(\$32,552)	(39.95)
2100.0.000.00000.4335.00000.00.000	Auditing Services	\$4,190	\$5,407	\$5,407	\$5,407	\$0	0.00
2100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$3,817	\$4,451	\$4,451	\$4,451	\$0	0.00
2100.0.000.00000.4531.00000.00.000	Telecommunications	\$229	\$150	\$300	\$300	\$150	100.00
2100.0.000.00000.4540.00000.00.000	Advertising	\$0	\$166	\$166	\$166	\$0	0.00
2100.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$100	\$100	\$100	\$0	0.00
2100.0.000.00000.4592.00000.00.000	Emergency Shelter	\$1,025	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$9,261	\$10,274	\$10,424	\$10,424	\$150	1.46
2100.0.000.00000.4611.00000.00.000	Office Supplies	\$603	\$322	\$2,644	\$2,644	\$2,322	721.12
Budg_Cat: Supplies - 600		\$603	\$322	\$2,644	\$2,644	\$2,322	721.12

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2100.0.000.00000.4725.00000.00.000	Building Improvements	\$39,000	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$39,000	\$0	\$0	\$0	\$0	0.00
2100.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$381,448	\$255,260	\$262,500	\$262,500	\$7,240	2.84
Budg_Cat: Other Expenses - 800		\$381,448	\$255,260	\$262,500	\$262,500	\$7,240	2.84
Fund: HUD/CDBG - Entitlement - 2100		\$555,511	\$347,340	\$324,500	\$324,500	(\$22,840)	(6.58)

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2210 – DOJ – Drug Ed & Enforcement							
2210.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$46,015	\$156,242	\$107,021	\$107,021	(\$49,221)	(31.50)
2210.0.000.00000.4130.00000.00.000	Overtime Pay	\$230	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$1,300	\$1,300	\$1,300	\$0	0.00
2210.0.000.00000.4211.00000.00.000	Health Insurance	\$11,595	\$36,637	\$29,860	\$29,860	(\$6,777)	(18.50)
2210.0.000.00000.4212.00000.00.000	Dental Insurance	\$513	\$1,578	\$801	\$801	(\$777)	(49.24)
2210.0.000.00000.4213.00000.00.000	Life Insurance	\$81	\$251	\$164	\$164	(\$87)	(34.66)
2210.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$176	\$552	\$363	\$363	(\$189)	(34.24)
2210.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$337	\$1,552	\$660	\$660	(\$892)	(57.47)
2210.0.000.00000.4220.00000.00.000	FICA	\$1,730	\$5,053	\$0	\$0	(\$5,053)	(100.00)
2210.0.000.00000.4225.00000.00.000	Medicare	\$734	\$2,457	\$1,519	\$1,519	(\$938)	(38.18)
2210.0.000.00000.4230.00000.00.000	Retirement	\$11,173	\$39,814	\$33,727	\$33,727	(\$6,087)	(15.29)
2210.0.000.00000.4240.00000.00.000	Staff Development	\$975	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,762	\$1,762	\$1,762	\$1,762	\$0	0.00
2210.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$75	\$75	\$75	\$0	0.00
2210.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowanc e	\$0	\$600	\$600	\$600	\$0	0.00
2210.0.000.00000.4336.00000.00.000	Medical Services	\$155	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$75,477	\$247,873	\$177,852	\$177,852	(\$70,021)	(28.25)
2210.0.000.00000.4580.00000.00.000	Travel Expense	\$1,937	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,937	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$472	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$13,098	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY23 Adopted		FY24 Department	FY24 City Manager Proposed	Dollar Change	Percent Change
		FY22 Actual	Budget	Request			
2210.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$269	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$13,839	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4745.00000.00.000	Computers & Communication	\$1,180	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$1,180	\$0	\$0	\$0	\$0	0.00
Fund: DOJ - Drug Ed & Enforce - 2210		\$92,433	\$247,873	\$177,852	\$177,852	(\$70,021)	(28.25)

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2220 – DHA - Policing							
2220.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$81,203	\$88,274	\$57,075	\$57,075	(\$31,199)	(35.34)
2220.0.000.00000.4130.00000.00.000	Overtime Pay	\$149	\$0	\$0	\$0	\$0	0.00
2220.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,300	\$1,300	\$500	\$500	(\$800)	(61.54)
2220.0.000.00000.4211.00000.00.000	Health Insurance	\$9,489	\$10,213	\$21,387	\$21,387	\$11,174	109.41
2220.0.000.00000.4212.00000.00.000	Dental Insurance	\$390	\$404	\$802	\$802	\$398	98.51
2220.0.000.00000.4213.00000.00.000	Life Insurance	\$109	\$137	\$86	\$86	(\$51)	(37.23)
2220.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$238	\$301	\$189	\$189	(\$112)	(37.21)
2220.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$454	\$849	\$344	\$344	(\$505)	(59.48)
2220.0.000.00000.4225.00000.00.000	Medicare	\$1,174	\$1,256	\$729	\$729	(\$527)	(41.96)
2220.0.000.00000.4230.00000.00.000	Retirement	\$26,707	\$30,178	\$17,290	\$17,290	(\$12,888)	(42.71)
2220.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,762	\$1,762	\$1,762	\$1,762	\$0	0.00
2220.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowanc e	\$600	\$600	\$600	\$600	\$0	0.00
Budg_Cat: Personal Services - 100		\$123,575	\$135,274	\$100,764	\$100,764	(\$34,510)	(25.51)
2220.0.000.00000.4335.00000.00.000	Auditing Services	\$15	\$19	\$19	\$19	\$0	0.00
2220.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$1,004	\$1,051	\$1,129	\$1,129	\$78	7.42
Budg_Cat: Purchased Services - 300		\$1,019	\$1,070	\$1,148	\$1,148	\$78	7.29
Fund: DHA - Policing - 2220		\$124,594	\$136,344	\$101,912	\$101,912	(\$34,432)	(25.25)

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From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2245 – DHHS Assistance Programs							
2245.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$138,189	\$56,925	\$311,968	\$311,968	\$255,043	448.03
2245.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,200	\$414	\$1,532	\$1,532	\$1,118	270.05
2245.0.000.00000.4211.00000.00.000	Health Insurance	\$28,064	\$9,892	\$65,660	\$65,660	\$55,768	563.77
2245.0.000.00000.4212.00000.00.000	Dental Insurance	\$802	\$273	\$2,491	\$2,491	\$2,218	812.45
2245.0.000.00000.4213.00000.00.000	Life Insurance	\$202	\$92	\$484	\$484	\$392	426.09
2245.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$460	\$208	\$1,143	\$1,143	\$935	449.52
2245.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$849	\$586	\$2,080	\$2,080	\$1,494	254.95
2245.0.000.00000.4220.00000.00.000	FICA	\$8,477	\$3,539	\$20,588	\$20,588	\$17,049	481.75
2245.0.000.00000.4225.00000.00.000	Medicare	\$1,983	\$838	\$4,816	\$4,816	\$3,978	474.70
2245.0.000.00000.4230.00000.00.000	Retirement	\$10,793	\$4,176	\$35,243	\$35,243	\$31,067	743.94
2245.0.000.00000.4240.00000.00.000	Staff Development	\$399	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$191,417	\$76,943	\$446,005	\$446,005	\$369,062	479.66
2245.0.000.00000.4339.00000.00.000	Consulting Services	\$17,857	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$17,857	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4612.00000.00.000	Operating Supplies	\$1,594	\$0	\$4,515	\$4,515	\$4,515	0.00
Budg_Cat: Supplies - 600		\$1,594	\$0	\$4,515	\$4,515	\$4,515	0.00
Fund: DHHS - Assistance Programs - 2245		\$210,868	\$76,943	\$450,520	\$450,520	\$373,577	485.52

City of Dover, New Hampshire

Appropriations Summary by Object Code

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- Print accounts with zero balance
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 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2250 – Youth Tobacco & Alcohol Awareness							
2250.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$12,704	\$82,636	\$77,337	\$77,337	(\$5,299)	(6.41)
2250.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$1,146	\$308	\$308	(\$838)	(73.12)
2250.0.000.00000.4211.00000.00.000	Health Insurance	\$0	\$18,846	\$23,721	\$23,721	\$4,875	25.87
2250.0.000.00000.4212.00000.00.000	Dental Insurance	\$0	\$517	\$922	\$922	\$405	78.34
2250.0.000.00000.4213.00000.00.000	Life Insurance	\$14	\$102	\$121	\$121	\$19	18.63
2250.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$31	\$286	\$285	\$285	(\$1)	(0.35)
2250.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$58	\$806	\$519	\$519	(\$287)	(35.61)
2250.0.000.00000.4220.00000.00.000	FICA	\$788	\$4,909	\$4,785	\$4,785	(\$124)	(2.53)
2250.0.000.00000.4225.00000.00.000	Medicare	\$184	\$1,138	\$1,119	\$1,119	(\$19)	(1.67)
2250.0.000.00000.4230.00000.00.000	Retirement	\$0	\$7,928	\$9,823	\$9,823	\$1,895	23.90
Budg_Cat: Personal Services - 100		\$13,779	\$118,314	\$118,940	\$118,940	\$626	0.53
2250.0.000.00000.4339.00000.00.000	Consulting Services	\$750	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4612.00000.00.000	Operating Supplies	\$140	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$890	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4810.00000.00.000	Membership Dues	\$184	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Other Expenses - 800		\$184	\$0	\$0	\$0	\$0	0.00
Fund: Youth Tobacco & Alcohol Awareness - 2250		\$14,853	\$118,314	\$118,940	\$118,940	\$626	0.53

City of Dover, New Hampshire

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2800 – School Cafeteria Fund							
2800.0.000.00000.4950.00000.00.000	Education	\$1,699,362	\$1,650,000	\$1,729,405	\$1,729,405	\$79,405	4.81
Budg_Cat:	Education - 950	\$1,699,362	\$1,650,000	\$1,729,405	\$1,729,405	\$79,405	4.81
Fund:	School Cafeteria Fund - 2800	\$1,699,362	\$1,650,000	\$1,729,405	\$1,729,405	\$79,405	4.81

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From Date: 7/1/2023 To Date: 6/30/2024

Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
2820 – School – DOE Grants							
2820.0.000.00000.4950.00000.00.000	Education	\$4,725,980	\$7,766,000	\$4,100,000	\$4,100,000	(\$3,666,000)	(47.21)
Budg_Cat:	Education - 950	\$4,725,980	\$7,766,000	\$4,100,000	\$4,100,000	(\$3,666,000)	(47.21)
Fund:	School - DOE Grants - 2820	\$4,725,980	\$7,766,000	\$4,100,000	\$4,100,000	(\$3,666,000)	(47.21)

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Exclude inactive accounts with zero balance

From Date: 7/1/2023 To Date: 6/30/2024

Definition: FY24 City Manager Proposed

Account	Description	FY23 Adopted FY24 Department		Request	FY24 City Manager Proposed	Dollar Change	Percent Change
		FY22 Actual	Budget				
2950 – Other Grants							
2950.0.000.00000.4950.00000.00.000	Education	\$159,577	\$175,000	\$175,000	\$175,000	\$0	0.00
Budg_Cat: Education - 950		\$159,577	\$175,000	\$175,000	\$175,000	\$0	0.00
Fund: OTHER GRANTS - 2950		\$159,577	\$175,000	\$175,000	\$175,000	\$0	0.00

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From Date: 7/1/2023 To Date: 6/30/2024

FY23 Adopted FY24 Department

FY24 City Manager Proposed

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
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3207 – Public Safety Special Details

3207.0.000.00000.4130.00000.00.000	Overtime Pay	\$84,111	\$178,547	\$178,547	\$178,547	\$0	0.00
3207.0.000.00000.4211.00000.00.000	Health Insurance	\$39	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4212.00000.00.000	Dental Insurance	\$14	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4220.00000.00.000	FICA	\$53	\$100	\$0	\$0	(\$100)	(100.00)
3207.0.000.00000.4225.00000.00.000	Medicare	\$1,173	\$2,616	\$2,592	\$2,592	(\$24)	(0.92)
3207.0.000.00000.4230.00000.00.000	Retirement	\$14,978	\$60,449	\$33,268	\$33,268	(\$27,181)	(44.97)
Budg_Cat: Personal Services - 100		\$100,368	\$241,712	\$214,407	\$214,407	(\$27,305)	(11.30)
3207.0.000.00000.4335.00000.00.000	Auditing Services	\$40	\$51	\$51	\$51	\$0	0.00
3207.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,925	\$909	\$897	\$897	(\$12)	(1.32)
Budg_Cat: Purchased Services - 300		\$1,964	\$960	\$948	\$948	(\$12)	(1.25)
3207.0.000.00000.4918.00000.00.000	Transfer to Trust	\$0	\$75,000	\$0	\$0	(\$75,000)	(100.00)
Budg_Cat: Operating Transfers Out - 910		\$0	\$75,000	\$0	\$0	(\$75,000)	(100.00)
Fund: Public Safety Special Details - 3207		\$102,333	\$317,672	\$215,355	\$215,355	(\$102,317)	(32.21)

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3213 – Parking Activity Fund							
3213.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$305,863	\$403,043	\$451,651	\$451,651	\$48,608	12.06
3213.0.000.00000.4120.00000.00.000	Temporary Employees	\$3,974	\$0	\$0	\$0	\$0	0.00
3213.0.000.00000.4130.00000.00.000	Overtime Pay	\$6,322	\$8,000	\$8,000	\$8,000	\$0	0.00
3213.0.000.00000.4170.00000.00.000	Longevity Pay	\$3,040	\$3,200	\$3,600	\$3,600	\$400	12.50
3213.0.000.00000.4211.00000.00.000	Health Insurance	\$60,505	\$125,598	\$150,133	\$150,133	\$24,535	19.53
3213.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,541	\$3,948	\$4,803	\$4,803	\$855	21.66
3213.0.000.00000.4213.00000.00.000	Life Insurance	\$423	\$668	\$747	\$747	\$79	11.83
3213.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$971	\$1,472	\$1,642	\$1,642	\$170	11.55
3213.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$1,775	\$4,141	\$2,989	\$2,989	(\$1,152)	(27.82)
3213.0.000.00000.4220.00000.00.000	FICA	\$20,143	\$24,856	\$27,753	\$27,753	\$2,897	11.66
3213.0.000.00000.4225.00000.00.000	Medicare	\$4,711	\$5,814	\$6,491	\$6,491	\$677	11.64
3213.0.000.00000.4230.00000.00.000	Retirement	\$32,410	\$47,946	\$49,510	\$49,510	\$1,564	3.26
3213.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$2,593	\$2,593	\$2,593	\$2,593	\$0	0.00
3213.0.000.00000.4290.00000.00.000	FSA Fees	\$33	\$75	\$75	\$75	\$0	0.00
3213.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$2,420	\$3,720	\$4,020	\$4,020	\$300	8.06
Budg_Cat: Personal Services - 100		\$447,722	\$635,074	\$714,007	\$714,007	\$78,933	12.43
3213.0.000.00000.4335.00000.00.000	Auditing Services	\$769	\$993	\$993	\$993	\$0	0.00
3213.0.000.00000.4341.00000.00.000	Technical Services	\$6,711	\$6,800	\$6,800	\$6,800	\$0	0.00
3213.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$0	\$12,000	\$5,000	\$5,000	(\$7,000)	(58.33)
3213.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$15,017	\$7,000	\$15,000	\$15,000	\$8,000	114.29
3213.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$0	\$6,000	\$6,000	\$6,000	\$0	0.00
3213.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$49,017	\$57,408	\$57,408	\$57,408	\$0	0.00

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FY23 Adopted FY24 Department

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm en	\$10,413	\$12,400	\$12,400	\$12,400	\$0	0.00
3213.0.000.00000.4521.00000.00.000	Property Insurance	\$6,961	\$7,022	\$7,531	\$7,531	\$509	7.25
3213.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$424	\$423	\$457	\$457	\$34	8.04
3213.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$2,638	\$2,930	\$3,404	\$3,404	\$474	16.18
3213.0.000.00000.4529.00000.00.000	Insurance Deductible Payme n	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00
3213.0.000.00000.4531.00000.00.000	Telecommunications	\$2,561	\$3,455	\$3,455	\$3,455	\$0	0.00
3213.0.000.00000.4534.00000.00.000	Postage	\$1,797	\$3,000	\$3,000	\$3,000	\$0	0.00
3213.0.000.00000.4550.00000.00.000	Printing & Binding	\$280	\$4,000	\$4,000	\$4,000	\$0	0.00
3213.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$400	\$400	\$400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$97,589	\$124,831	\$126,848	\$126,848	\$2,017	1.62
3213.0.000.00000.4611.00000.00.000	Office Supplies	\$1,161	\$5,000	\$5,000	\$5,000	\$0	0.00
3213.0.000.00000.4612.00000.00.000	Operating Supplies	\$14,331	\$28,700	\$28,700	\$28,700	\$0	0.00
3213.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$659	\$2,500	\$2,500	\$2,500	\$0	0.00
3213.0.000.00000.4622.00000.00.000	Electricity	\$43,054	\$48,380	\$54,500	\$54,500	\$6,120	12.65
3213.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$3,946	\$3,225	\$5,000	\$5,000	\$1,775	55.04
3213.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$1,397	\$883	\$883	\$883	\$0	0.00
3213.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$1,632	\$1,632	\$1,632	\$1,632	\$0	0.00
3213.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00
Budg_Cat: Supplies - 600		\$66,181	\$91,820	\$99,715	\$99,715	\$7,895	8.60
3213.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$1,156	\$5,000	\$5,000	\$5,000	\$0	0.00
3213.0.000.00000.4745.00000.00.000	Computers & Communication :	\$0	\$32,405	\$32,405	\$32,405	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$1,156	\$37,405	\$37,405	\$37,405	\$0	0.00

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4819.00000.00.000	Fees & Charges	\$104,830	\$75,000	\$85,000	\$85,000	\$10,000	13.33
3213.0.000.00000.4840.00000.00.000	Contingency	\$0	\$6,728	\$6,728	\$6,728	\$0	0.00
Budg_Cat: Other Expenses - 800		\$104,830	\$81,928	\$91,928	\$91,928	\$10,000	12.21
3213.0.000.00000.4911.00000.00.000	Transfer To General Fund	\$68,532	\$134,900	\$136,900	\$136,900	\$2,000	1.48
3213.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$195,854	\$195,265	\$195,983	\$195,983	\$718	0.37
3213.0.000.00000.4918.00000.00.000	Transfer to Trust	\$248,187	\$40,149	\$39,426	\$39,426	(\$723)	(1.80)
Budg_Cat: Operating Transfers Out - 910		\$512,573	\$370,314	\$372,309	\$372,309	\$1,995	0.54
3213.0.000.00000.4920.00000.00.000	Principal Payments	\$61,419	\$22,319	\$26,458	\$26,458	\$4,139	18.54
3213.0.000.00000.4921.00000.00.000	Interest - Bonds	\$8,544	\$7,540	\$6,351	\$6,351	(\$1,189)	(15.77)
Budg_Cat: Debt Service - 920		\$69,963	\$29,859	\$32,809	\$32,809	\$2,950	9.88
Fund: Parking Activity Fund - 3213		\$1,300,015	\$1,371,231	\$1,475,021	\$1,475,021	\$103,790	7.57

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3320 – Residential Solid Waste							
3320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$7,814	\$6,997	\$7,615	\$7,615	\$618	8.83
3320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$156,818	\$168,010	\$205,458	\$172,217	\$4,207	2.50
3320.0.000.00000.4130.00000.00.000	Overtime Pay	\$6,496	\$5,000	\$12,000	\$12,000	\$7,000	140.00
3320.0.000.00000.4170.00000.00.000	Longevity Pay	\$4,000	\$4,020	\$3,720	\$3,720	(\$300)	(7.46)
3320.0.000.00000.4211.00000.00.000	Health Insurance	\$33,368	\$34,128	\$49,240	\$34,310	\$182	0.53
3320.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,276	\$1,299	\$1,714	\$1,313	\$14	1.08
3320.0.000.00000.4213.00000.00.000	Life Insurance	\$254	\$306	\$374	\$318	\$12	3.92
3320.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$555	\$669	\$801	\$678	\$9	1.35
3320.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$1,021	\$1,807	\$1,447	\$1,223	(\$584)	(32.32)
3320.0.000.00000.4220.00000.00.000	FICA	\$12,532	\$13,271	\$16,213	\$14,212	\$941	7.09
3320.0.000.00000.4225.00000.00.000	Medicare	\$2,934	\$3,104	\$3,792	\$3,324	\$220	7.09
3320.0.000.00000.4230.00000.00.000	Retirement	\$24,448	\$25,887	\$30,968	\$26,471	\$584	2.26
3320.0.000.00000.4240.00000.00.000	Staff Development	\$0	\$1,675	\$1,675	\$1,675	\$0	0.00
3320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$353	\$353	\$353	\$353	\$0	0.00
3320.0.000.00000.4290.00000.00.000	FSA Fees	\$36	\$75	\$75	\$75	\$0	0.00
Budg_Cat: Personal Services - 100		\$251,904	\$266,601	\$335,445	\$279,504	\$12,903	4.84
3320.0.000.00000.4335.00000.00.000	Auditing Services	\$796	\$1,027	\$1,027	\$1,027	\$0	0.00
3320.0.000.00000.4420.00000.00.000	Waste Collection Services	\$633,979	\$703,133	\$724,193	\$724,193	\$21,060	3.00
3320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$456,943	\$708,432	\$754,700	\$754,700	\$46,268	6.53
3320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$262	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4521.00000.00.000	Property Insurance	\$16	\$16	\$26	\$26	\$10	62.50
3320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,601	\$1,686	\$1,868	\$1,868	\$182	10.79

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3320.0.000.00000.4531.00000.00.000	Telecommunications	\$1,267	\$1,315	\$1,360	\$1,360	\$45	3.42
3320.0.000.00000.4534.00000.00.000	Postage	\$0	\$500	\$500	\$500	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,094,863	\$1,416,609	\$1,484,174	\$1,484,174	\$67,565	4.77
3320.0.000.00000.4540.00000.00.000	Advertising	\$0	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$0	\$3,200	\$3,200	\$3,200	\$0	0.00
3320.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$200	\$500	\$500	\$300	150.00
Budg_Cat: Purchased Services - 300		\$0	\$200	\$500	\$500	\$300	150.00
3320.0.000.00000.4611.00000.00.000	Office Supplies	\$0	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4612.00000.00.000	Operating Supplies	\$103,778	\$110,000	\$165,000	\$165,000	\$55,000	50.00
3320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$1,562	\$1,700	\$2,150	\$2,150	\$450	26.47
3320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$0	\$820	\$1,085	\$1,085	\$265	32.32
3320.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$50	\$50	\$50	\$0	0.00
3320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$1,019	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$106,359	\$113,070	\$168,785	\$168,785	\$55,715	49.27
3320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$5,650	\$5,000	\$5,000	\$5,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$5,650	\$5,000	\$5,000	\$5,000	\$0	0.00
3320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$9,299	\$10,047	\$10,047	\$748	8.04
Budg_Cat: Other Expenses - 800		\$0	\$9,299	\$10,047	\$10,047	\$748	8.04
Fund: Residential Solid Waste - 3320		\$1,458,776	\$1,813,979	\$2,007,151	\$1,951,210	\$137,231	7.57

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2023-2024

Print accounts with zero balance
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 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3381 – McConnell Center							
3381.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$22,982	\$27,655	\$29,014	\$29,014	\$1,359	4.91
3381.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$100,831	\$107,921	\$114,409	\$114,409	\$6,488	6.01
3381.0.000.00000.4120.00000.00.000	Temporary Employees	\$27,254	\$23,000	\$29,000	\$29,000	\$6,000	26.09
3381.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,785	\$3,800	\$3,800	\$3,800	\$0	0.00
3381.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$900	\$900	\$900	\$0	0.00
3381.0.000.00000.4211.00000.00.000	Health Insurance	\$34,795	\$36,142	\$38,522	\$38,522	\$2,380	6.59
3381.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,002	\$1,007	\$1,042	\$1,042	\$35	3.48
3381.0.000.00000.4213.00000.00.000	Life Insurance	\$216	\$269	\$283	\$283	\$14	5.20
3381.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$471	\$594	\$626	\$626	\$32	5.39
3381.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$739	\$1,406	\$961	\$961	(\$445)	(31.65)
3381.0.000.00000.4220.00000.00.000	FICA	\$9,191	\$9,813	\$10,664	\$10,664	\$851	8.67
3381.0.000.00000.4225.00000.00.000	Medicare	\$2,150	\$2,295	\$2,494	\$2,494	\$199	8.67
3381.0.000.00000.4230.00000.00.000	Retirement	\$9,860	\$11,529	\$11,891	\$11,891	\$362	3.14
3381.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,460	\$1,460	\$1,460	\$1,460	\$0	0.00
Budg_Cat: Personal Services - 100		\$212,735	\$227,791	\$245,066	\$245,066	\$17,275	7.58
3381.0.000.00000.4335.00000.00.000	Auditing Services	\$441	\$569	\$569	\$569	\$0	0.00
3381.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00
3381.0.000.00000.4341.00000.00.000	Technical Services	\$2,348	\$1,500	\$2,000	\$2,000	\$500	33.33
3381.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$7,974	\$15,000	\$15,000	\$15,000	\$0	0.00
3381.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$24,897	\$27,000	\$27,000	\$27,000	\$0	0.00
3381.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Buildin g	\$857	\$1,000	\$1,000	\$1,000	\$0	0.00
3381.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$3,650	\$5,000	\$5,000	\$5,000	\$0	0.00

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4521.00000.00.000	Property Insurance	\$12,926	\$13,040	\$13,985	\$13,985	\$945	7.25
3381.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$422	\$421	\$454	\$454	\$33	7.84
3381.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,262	\$1,451	\$1,630	\$1,630	\$179	12.34
3381.0.000.00000.4529.00000.00.000	Insurance Deductible Payme n	\$455	\$0	\$0	\$0	\$0	0.00
3381.0.000.00000.4531.00000.00.000	Telecommunications	\$2,760	\$2,200	\$2,800	\$2,800	\$600	27.27
Budg_Cat: Purchased Services - 300		\$57,993	\$69,681	\$71,938	\$71,938	\$2,257	3.24
3381.0.000.00000.4611.00000.00.000	Office Supplies	\$185	\$0	\$0	\$0	\$0	0.00
3381.0.000.00000.4612.00000.00.000	Operating Supplies	\$13,183	\$12,000	\$14,000	\$14,000	\$2,000	16.67
3381.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$293	\$600	\$600	\$600	\$0	0.00
3381.0.000.00000.4621.00000.00.000	Natural Gas	\$39,836	\$52,000	\$52,000	\$52,000	\$0	0.00
3381.0.000.00000.4622.00000.00.000	Electricity	\$48,034	\$60,000	\$60,000	\$60,000	\$0	0.00
3381.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$16,777	\$13,000	\$13,000	\$13,000	\$0	0.00
3381.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Buil d	\$3,681	\$5,000	\$5,000	\$5,000	\$0	0.00
3381.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,198	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$125,186	\$145,800	\$147,800	\$147,800	\$2,000	1.37
3381.0.000.00000.4725.00000.00.000	Building Improvements	\$15,650	\$195,566	\$213,300	\$213,300	\$17,734	9.07
Budg_Cat: Capital Outlay - 700		\$15,650	\$195,566	\$213,300	\$213,300	\$17,734	9.07
3381.0.000.00000.4840.00000.00.000	Contingency	\$0	\$4,307	\$4,261	\$4,261	(\$46)	(1.07)
Budg_Cat: Other Expenses - 800		\$0	\$4,307	\$4,261	\$4,261	(\$46)	(1.07)
3381.0.000.00000.4918.00000.00.000	Transfer to Trust	\$834	\$824	\$708	\$708	(\$116)	(14.08)
Budg_Cat: Operating Transfers Out - 910		\$834	\$824	\$708	\$708	(\$116)	(14.08)

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4920.00000.00.000	Principal Payments	\$351,572	\$153,772	\$153,198	\$153,198	(\$574)	(0.37)
3381.0.000.00000.4921.00000.00.000	Interest - Bonds	\$48,259	\$31,231	\$23,943	\$23,943	(\$7,288)	(23.34)
Budg_Cat: Debt Service - 920		\$399,831	\$185,003	\$177,141	\$177,141	(\$7,862)	(4.25)
Fund: McConnell Center - 3381		\$812,229	\$828,972	\$860,214	\$860,214	\$31,242	3.77

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From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3410 – Recreation Programs							
3410.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$3,150	\$2,687	\$3,049	\$3,049	\$362	13.47
3410.0.000.00000.4120.00000.00.000	Temporary Employees	\$93,872	\$169,137	\$162,810	\$162,810	(\$6,327)	(3.74)
3410.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,790	\$600	\$600	\$600	\$0	0.00
3410.0.000.00000.4211.00000.00.000	Health Insurance	\$1,579	\$511	\$1,444	\$1,444	\$933	182.58
3410.0.000.00000.4212.00000.00.000	Dental Insurance	\$45	\$20	\$40	\$40	\$20	100.00
3410.0.000.00000.4213.00000.00.000	Life Insurance	\$4	\$5	\$5	\$5	\$0	0.00
3410.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$9	\$10	\$11	\$11	\$1	10.00
3410.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$18	\$28	\$20	\$20	(\$8)	(28.57)
3410.0.000.00000.4220.00000.00.000	FICA	\$5,893	\$10,825	\$10,261	\$10,261	(\$564)	(5.21)
3410.0.000.00000.4225.00000.00.000	Medicare	\$1,378	\$2,532	\$2,401	\$2,401	(\$131)	(5.17)
3410.0.000.00000.4230.00000.00.000	Retirement	\$422	\$378	\$412	\$412	\$34	8.99
3410.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$5,664	\$5,664	\$5,664	\$5,664	\$0	0.00
3410.0.000.00000.4290.00000.00.000	FSA Fees	\$33	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$113,857	\$192,397	\$186,717	\$186,717	(\$5,680)	(2.95)
3410.0.000.00000.4335.00000.00.000	Auditing Services	\$62	\$80	\$80	\$80	\$0	0.00
3410.0.000.00000.4336.00000.00.000	Medical Services	\$1,105	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$1,909	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$3,100	\$3,100	\$3,100	\$3,100	\$0	0.00
3410.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipment	\$18,684	\$22,535	\$22,535	\$22,535	\$0	0.00
3410.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$2,782	\$4,600	\$4,600	\$4,600	\$0	0.00
3410.0.000.00000.4443.00000.00.000	Rental of Equipment	\$82,715	\$120,385	\$120,385	\$120,385	\$0	0.00
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,775	\$477	\$1,053	\$1,053	\$576	120.75

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3410.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$1,400	\$1,400	\$1,400	\$0	0.00
3410.0.000.00000.4534.00000.00.000	Postage	\$18	\$50	\$50	\$50	\$0	0.00
3410.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4591.00000.00.000	Special Programs	\$9,452	\$14,000	\$14,000	\$14,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$121,602	\$168,927	\$169,503	\$169,503	\$576	0.34
3410.0.000.00000.4611.00000.00.000	Office Supplies	\$86	\$500	\$500	\$500	\$0	0.00
3410.0.000.00000.4612.00000.00.000	Operating Supplies	\$5,331	\$11,400	\$11,400	\$11,400	\$0	0.00
3410.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$3,674	\$5,730	\$6,450	\$6,450	\$720	12.57
3410.0.000.00000.4619.00000.00.000	Supplies for Resale	\$161	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$96	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Supplies - 600		\$10,348	\$18,930	\$19,650	\$19,650	\$720	3.80
3410.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$8,000	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$8,000	\$10,000	\$10,000	\$10,000	\$0	0.00
3410.0.000.00000.4840.00000.00.000	Contingency	\$0	\$71,666	\$47,880	\$47,880	(\$23,786)	(33.19)
Budg_Cat: Other Expenses - 800		\$0	\$71,666	\$47,880	\$47,880	(\$23,786)	(33.19)
Fund: Recreation Programs - 3410		\$253,806	\$461,920	\$433,750	\$433,750	(\$28,170)	(6.10)

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3455 – Library Fines							
3455.0.000.00000.4335.00000.00.000	Auditing Services	\$270	\$348	\$348	\$348	\$0	0.00
3455.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$705	\$0	\$0	\$0	\$0	0.00
3455.0.000.00000.4443.00000.00.000	Rental of Equipment	\$2,964	\$2,400	\$0	\$0	(\$2,400)	(100.00)
Budg_Cat: Purchased Services - 300		\$3,939	\$2,748	\$348	\$348	(\$2,400)	(87.34)
3455.0.000.00000.4611.00000.00.000	Office Supplies	\$1,122	\$3,275	\$2,425	\$2,425	(\$850)	(25.95)
3455.0.000.00000.4612.00000.00.000	Operating Supplies	\$155	\$0	\$0	\$0	\$0	0.00
3455.0.000.00000.4640.00000.00.000	Books/Publications	\$20,978	\$21,982	\$25,477	\$25,477	\$3,495	15.90
Budg_Cat: Supplies - 600		\$22,256	\$25,257	\$27,902	\$27,902	\$2,645	10.47
3455.0.000.00000.4748.00000.00.000	Books and Collections	\$230	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$230	\$0	\$0	\$0	\$0	0.00
Fund: Library Fines - 3455		\$26,425	\$28,005	\$28,250	\$28,250	\$245	0.87

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3500 - OPEB Liability Fund							
3500.0.000.00000.4211.00000.00.000	Health Insurance	\$1,859,115	\$2,002,929	\$1,614,857	\$1,614,857	(\$388,072)	(19.38)
3500.0.000.00000.4212.00000.00.000	Dental Insurance	\$11,907	\$11,616	\$9,351	\$9,351	(\$2,265)	(19.50)
3500.0.000.00000.4213.00000.00.000	Life Insurance	\$4,065	\$4,065	\$4,065	\$4,065	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,875,087	\$2,018,610	\$1,628,273	\$1,628,273	(\$390,337)	(19.34)
3500.0.000.00000.4335.00000.00.000	Auditing Services	\$540	\$697	\$697	\$697	\$0	0.00
Budg_Cat: Purchased Services - 300		\$540	\$697	\$697	\$697	\$0	0.00
Fund: OPEB Liability Fund - 3500		\$1,875,627	\$2,019,307	\$1,628,970	\$1,628,970	(\$390,337)	(19.33)

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3710 - Downtown Dover TIF							
3710.0.000.00000.4335.00000.00.000	Auditing Services	\$754	\$973	\$973	\$973	\$0	0.00
Budg_Cat:	Purchased Services - 300	\$754	\$973	\$973	\$973	\$0	0.00
3710.0.000.00000.4891.00000.00.000	Abatements	\$1,730	\$0	\$0	\$0	\$0	0.00
Budg_Cat:	Other Expenses - 800	\$1,730	\$0	\$0	\$0	\$0	0.00
3710.0.000.00000.4920.00000.00.000	Principal Payments	\$570,000	\$590,000	\$605,000	\$605,000	\$15,000	2.54
3710.0.000.00000.4921.00000.00.000	Interest - Bonds	\$294,463	\$277,363	\$259,663	\$259,663	(\$17,700)	(6.38)
Budg_Cat:	Debt Service - 920	\$864,463	\$867,363	\$864,663	\$864,663	(\$2,700)	(0.31)
Fund:	Downtown Dover TIF - 3710	\$866,946	\$868,336	\$865,636	\$865,636	(\$2,700)	(0.31)

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3715 – Waterfront TIF							
3715.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$28,452	\$0	\$77,169	\$77,169	\$77,169	0.00
3715.0.000.00000.4211.00000.00.000	Health Insurance	\$0	\$0	\$29,860	\$29,860	\$29,860	0.00
3715.0.000.00000.4212.00000.00.000	Dental Insurance	\$0	\$0	\$801	\$801	\$801	0.00
3715.0.000.00000.4213.00000.00.000	Life Insurance	\$0	\$0	\$130	\$130	\$130	0.00
3715.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$0	\$0	\$286	\$286	\$286	0.00
3715.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$0	\$0	\$520	\$520	\$520	0.00
3715.0.000.00000.4220.00000.00.000	FICA	\$1,764	\$0	\$4,695	\$4,695	\$4,695	0.00
3715.0.000.00000.4225.00000.00.000	Medicare	\$413	\$0	\$1,098	\$1,098	\$1,098	0.00
3715.0.000.00000.4230.00000.00.000	Retirement	\$0	\$0	\$10,441	\$10,441	\$10,441	0.00
3715.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$0	\$0	\$1,960	\$1,960	\$1,960	0.00
Budg_Cat: Personal Services - 100		\$30,629	\$0	\$126,960	\$126,960	\$126,960	0.00
3715.0.000.00000.4335.00000.00.000	Auditing Services	\$755	\$974	\$974	\$974	\$0	0.00
3715.0.000.00000.4339.00000.00.000	Consulting Services	\$8,968	\$66,000	\$0	\$0	(\$66,000)	(100.00)
3715.0.000.00000.4341.00000.00.000	Technical Services	\$554	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$10,276	\$66,974	\$974	\$974	(\$66,000)	(98.55)
3715.0.000.00000.4745.00000.00.000	Computers & Communication	\$2,376	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$2,376	\$0	\$0	\$0	\$0	0.00
3715.0.000.00000.4920.00000.00.000	Principal Payments	\$122,542	\$439,142	\$508,142	\$508,142	\$69,000	15.71
3715.0.000.00000.4921.00000.00.000	Interest - Bonds	\$134,637	\$282,404	\$348,434	\$348,434	\$66,030	23.38
Budg_Cat: Debt Service - 920		\$257,179	\$721,546	\$856,576	\$856,576	\$135,030	18.71
Fund: Waterfront TIF - 3715		\$300,460	\$788,520	\$984,510	\$984,510	\$195,990	24.86

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted FY24 Department		FY24 City Manager Proposed	Dollar Change	Percent Change
			Budget	Request			

3810 – School Tuition Programs - DALC

3810.0.000.00000.4950.00000.00.000	Education	\$75,328	\$125,000	\$125,000	\$125,000	\$0	0.00
Budg_Cat:	Education - 950	\$75,328	\$125,000	\$125,000	\$125,000	\$0	0.00
Fund:	School Tuition Programs - DALC - 3810	\$75,328	\$125,000	\$125,000	\$125,000	\$0	0.00

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
3830 – School Facilities Fund							
3830.0.000.00000.4950.00000.00.000	Education	\$160,960	\$195,000	\$137,500	\$137,500	(\$57,500)	(29.49)
Budg_Cat:	Education - 950	\$160,960	\$195,000	\$137,500	\$137,500	(\$57,500)	(29.49)
Fund:	School Facilities Fund - 3830	\$160,960	\$195,000	\$137,500	\$137,500	(\$57,500)	(29.49)

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Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5300 – Water Fund							
5300.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$89,687	\$146,252	\$156,013	\$156,013	\$9,761	6.67
5300.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$668,872	\$831,509	\$868,736	\$868,736	\$37,227	4.48
5300.0.000.00000.4120.00000.00.000	Temporary Employees	\$4,243	\$7,000	\$7,000	\$7,000	\$0	0.00
5300.0.000.00000.4130.00000.00.000	Overtime Pay	\$92,179	\$67,700	\$75,000	\$75,000	\$7,300	10.78
5300.0.000.00000.4160.00000.00.000	Severance Pay	\$11,332	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4170.00000.00.000	Longevity Pay	\$10,352	\$9,550	\$8,030	\$8,030	(\$1,520)	(15.92)
5300.0.000.00000.4211.00000.00.000	Health Insurance	\$211,984	\$281,431	\$245,284	\$245,284	(\$36,147)	(12.84)
5300.0.000.00000.4212.00000.00.000	Dental Insurance	\$7,518	\$9,553	\$8,691	\$8,691	(\$862)	(9.02)
5300.0.000.00000.4213.00000.00.000	Life Insurance	\$1,151	\$1,738	\$1,663	\$1,663	(\$75)	(4.32)
5300.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$2,491	\$3,653	\$3,693	\$3,693	\$40	1.09
5300.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$4,434	\$10,276	\$6,554	\$6,554	(\$3,722)	(36.22)
5300.0.000.00000.4220.00000.00.000	FICA	\$56,397	\$66,608	\$71,762	\$71,762	\$5,154	7.74
5300.0.000.00000.4225.00000.00.000	Medicare	\$13,212	\$15,578	\$16,787	\$16,787	\$1,209	7.76
5300.0.000.00000.4230.00000.00.000	Retirement	\$118,842	\$149,848	\$140,005	\$140,005	(\$9,843)	(6.57)
5300.0.000.00000.4240.00000.00.000	Staff Development	\$7,487	\$7,705	\$7,705	\$7,705	\$0	0.00
5300.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$25,268	\$25,268	\$25,268	\$25,268	\$0	0.00
5300.0.000.00000.4290.00000.00.000	FSA Fees	\$215	\$375	\$375	\$375	\$0	0.00
5300.0.000.00000.4295.00000.00.000	Compensated Absences	\$13,107	\$20,000	\$20,000	\$20,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,338,768	\$1,654,044	\$1,662,566	\$1,662,566	\$8,522	0.52
5300.0.000.00000.4335.00000.00.000	Auditing Services	\$4,146	\$5,351	\$5,351	\$5,351	\$0	0.00
5300.0.000.00000.4336.00000.00.000	Medical Services	\$1,025	\$1,000	\$1,000	\$1,000	\$0	0.00
5300.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00

City of Dover, New Hampshire

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4341.00000.00.000	Technical Services	\$163,853	\$172,620	\$181,120	\$181,120	\$8,500	4.92
5300.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$1,533	\$2,000	\$2,000	\$2,000	\$0	0.00
5300.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$5,031	\$5,000	\$5,000	\$5,000	\$0	0.00
5300.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Buildin g	\$136,294	\$100,000	\$100,000	\$100,000	\$0	0.00
5300.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$28,343	\$46,203	\$46,203	\$46,203	\$0	0.00
5300.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$294,795	\$338,712	\$339,781	\$339,781	\$1,069	0.32
5300.0.000.00000.4443.00000.00.000	Rental of Equipment	\$2,870	\$7,504	\$7,504	\$7,504	\$0	0.00
5300.0.000.00000.4460.00000.00.000	Taxes	\$14,062	\$14,914	\$15,658	\$15,658	\$744	4.99
5300.0.000.00000.4521.00000.00.000	Property Insurance	\$12,385	\$13,978	\$14,830	\$14,830	\$852	6.10
5300.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$8,848	\$9,103	\$8,692	\$8,692	(\$411)	(4.51)
5300.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$8,901	\$8,016	\$9,350	\$9,350	\$1,334	16.64
5300.0.000.00000.4531.00000.00.000	Telecommunications	\$19,184	\$13,800	\$12,960	\$12,960	(\$840)	(6.09)
5300.0.000.00000.4534.00000.00.000	Postage	\$10,566	\$14,500	\$14,500	\$14,500	\$0	0.00
5300.0.000.00000.4550.00000.00.000	Printing & Binding	\$289	\$2,000	\$2,000	\$2,000	\$0	0.00
5300.0.000.00000.4580.00000.00.000	Travel Expense	\$324	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$712,449	\$765,701	\$776,949	\$776,949	\$11,248	1.47
5300.0.000.00000.4611.00000.00.000	Office Supplies	\$2,373	\$2,500	\$2,500	\$2,500	\$0	0.00
5300.0.000.00000.4612.00000.00.000	Operating Supplies	\$108,289	\$123,500	\$212,220	\$212,220	\$88,720	71.84
5300.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,129	\$7,300	\$7,300	\$7,300	\$0	0.00
5300.0.000.00000.4621.00000.00.000	Natural Gas	\$5,791	\$4,617	\$6,000	\$6,000	\$1,383	29.95
5300.0.000.00000.4622.00000.00.000	Electricity	\$273,453	\$250,745	\$305,000	\$305,000	\$54,255	21.64
5300.0.000.00000.4623.00000.00.000	Propane	\$21,559	\$29,825	\$32,807	\$32,807	\$2,982	10.00
5300.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$22,533	\$24,696	\$35,744	\$35,744	\$11,048	44.74

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From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4631.00000.00.000	Food/Food Services	\$180	\$200	\$400	\$400	\$200	100.00
5300.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$83	\$360	\$360	\$360	\$0	0.00
5300.0.000.00000.4640.00000.00.000	Books/Publications	\$238	\$400	\$400	\$400	\$0	0.00
5300.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Buil d	(\$396,043)	\$127,000	\$130,000	\$130,000	\$3,000	2.36
5300.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$11,510	\$15,000	\$15,000	\$15,000	\$0	0.00
5300.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$43,289	\$46,644	\$46,644	\$46,644	\$0	0.00
5300.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$85,792	\$116,050	\$116,050	\$116,050	\$0	0.00
5300.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$4,164	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$190,340	\$753,337	\$914,925	\$914,925	\$161,588	21.45
5300.0.000.00000.4720.00000.00.000	Buildings	\$3,621,967	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$1,098,942	\$185,200	\$185,200	\$185,200	\$0	0.00
5300.0.000.00000.4742.00000.00.000	Light Vehicles	\$14,671	\$18,000	\$15,000	\$15,000	(\$3,000)	(16.67)
5300.0.000.00000.4743.00000.00.000	Heavy Vehicles	\$20,172	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4745.00000.00.000	Computers & Communication ;	\$6,045	\$119,580	\$37,247	\$37,247	(\$82,333)	(68.85)
5300.0.000.00000.4757.00000.00.000	Utility Systems	\$4,086,366	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4760.00000.00.000	Depreciation Expense	\$1,758,578	\$1,705,977	\$1,751,340	\$1,751,340	\$45,363	2.66
Budg_Cat: Capital Outlay - 700		\$10,606,741	\$2,028,757	\$1,988,787	\$1,988,787	(\$39,970)	(1.97)
5300.0.000.00000.4810.00000.00.000	Membership Dues	\$4,966	\$5,268	\$5,596	\$5,596	\$328	6.23
5300.0.000.00000.4819.00000.00.000	Fees & Charges	\$1,849	\$10,000	\$10,000	\$10,000	\$0	0.00
5300.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$380,693	\$403,274	\$426,715	\$426,715	\$23,441	5.81
5300.0.000.00000.4840.00000.00.000	Contingency	\$0	\$49,390	\$49,390	\$49,390	\$0	0.00
5300.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$387,508	\$477,932	\$501,701	\$501,701	\$23,769	4.97

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Definition: FY24 City Manager Proposed

Account	Description	FY23 Adopted FY24 Department		Request	FY24 City Manager Proposed	Dollar Change	Percent Change
		FY22 Actual	Budget				
5300.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$98,592	\$94,405	\$115,716	\$115,716	\$21,311	22.57
5300.0.000.00000.4918.00000.00.000	Transfer to Trust	\$540,865	\$540,393	\$534,717	\$534,717	(\$5,676)	(1.05)
Budg_Cat: Operating Transfers Out - 910		\$639,457	\$634,798	\$650,433	\$650,433	\$15,635	2.46
5300.0.000.00000.4921.00000.00.000	Interest - Bonds	\$553,845	\$737,795	\$671,472	\$671,472	(\$66,323)	(8.99)
Budg_Cat: Debt Service - 920		\$553,845	\$737,795	\$671,472	\$671,472	(\$66,323)	(8.99)
Fund: Water Fund - 5300		\$14,429,108	\$7,052,364	\$7,166,833	\$7,166,833	\$114,469	1.62

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From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5320 – Sewer Fund							
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$347,784	\$446,974	\$480,035	\$480,035	\$33,061	7.40
5320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$941,120	\$1,043,541	\$1,123,392	\$1,123,392	\$79,851	7.65
5320.0.000.00000.4130.00000.00.000	Overtime Pay	\$57,927	\$53,700	\$66,000	\$66,000	\$12,300	22.91
5320.0.000.00000.4160.00000.00.000	Severance Pay	\$11,387	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4170.00000.00.000	Longevity Pay	\$13,212	\$13,630	\$11,830	\$11,830	(\$1,800)	(13.21)
5320.0.000.00000.4211.00000.00.000	Health Insurance	\$326,720	\$409,355	\$353,887	\$353,887	(\$55,468)	(13.55)
5320.0.000.00000.4212.00000.00.000	Dental Insurance	\$11,480	\$13,577	\$12,308	\$12,308	(\$1,269)	(9.35)
5320.0.000.00000.4213.00000.00.000	Life Insurance	\$1,928	\$2,570	\$2,622	\$2,622	\$52	2.02
5320.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$4,100	\$5,708	\$5,513	\$5,513	(\$195)	(3.42)
5320.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$7,474	\$16,058	\$10,034	\$10,034	(\$6,024)	(37.51)
5320.0.000.00000.4220.00000.00.000	FICA	\$89,219	\$100,802	\$109,457	\$109,457	\$8,655	8.59
5320.0.000.00000.4225.00000.00.000	Medicare	\$20,887	\$160,156	\$25,600	\$25,600	(\$134,556)	(84.02)
5320.0.000.00000.4230.00000.00.000	Retirement	\$191,193	\$217,968	\$217,765	\$217,765	(\$203)	(0.09)
5320.0.000.00000.4240.00000.00.000	Staff Development	\$11,704	\$12,705	\$12,705	\$12,705	\$0	0.00
5320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$34,803	\$34,803	\$34,803	\$34,803	\$0	0.00
5320.0.000.00000.4290.00000.00.000	FSA Fees	\$182	\$375	\$375	\$375	\$0	0.00
5320.0.000.00000.4295.00000.00.000	Compensated Absences	\$35,855	\$28,000	\$28,000	\$28,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$2,106,974	\$2,559,922	\$2,494,326	\$2,494,326	(\$65,596)	(2.56)
5320.0.000.00000.4334.00000.00.000	Legal Services	\$0	\$45,000	\$10,000	\$10,000	(\$35,000)	(77.78)
5320.0.000.00000.4335.00000.00.000	Auditing Services	\$5,511	\$7,113	\$7,113	\$7,113	\$0	0.00
5320.0.000.00000.4336.00000.00.000	Medical Services	\$1,890	\$1,500	\$1,000	\$1,000	(\$500)	(33.33)
5320.0.000.00000.4341.00000.00.000	Technical Services	\$229,625	\$424,282	\$324,282	\$324,282	(\$100,000)	(23.57)

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Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$24,427	\$29,596	\$22,259	\$22,259	(\$7,337)	(24.79)
5320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$387,836	\$407,255	\$605,894	\$605,894	\$198,639	48.78
5320.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Buildin g	\$6,701	\$40,500	\$40,500	\$40,500	\$0	0.00
5320.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$22,102	\$26,960	\$29,460	\$29,460	\$2,500	9.27
5320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$325,771	\$384,372	\$384,862	\$384,862	\$490	0.13
5320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$2,438	\$11,294	\$11,294	\$11,294	\$0	0.00
5320.0.000.00000.4521.00000.00.000	Property Insurance	\$28,779	\$29,033	\$33,961	\$33,961	\$4,928	16.97
5320.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$7,580	\$8,357	\$10,674	\$10,674	\$2,317	27.73
5320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$12,588	\$13,461	\$15,281	\$15,281	\$1,820	13.52
5320.0.000.00000.4531.00000.00.000	Telecommunications	\$21,381	\$17,394	\$14,850	\$14,850	(\$2,544)	(14.63)
5320.0.000.00000.4534.00000.00.000	Postage	\$10,553	\$11,000	\$11,000	\$11,000	\$0	0.00
5320.0.000.00000.4540.00000.00.000	Advertising	\$0	\$500	\$500	\$500	\$0	0.00
5320.0.000.00000.4550.00000.00.000	Printing & Binding	\$689	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4580.00000.00.000	Travel Expense	\$1,955	\$2,500	\$2,500	\$2,500	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,089,826	\$1,461,017	\$1,526,330	\$1,526,330	\$65,313	4.47
5320.0.000.00000.4611.00000.00.000	Office Supplies	\$2,988	\$3,000	\$3,000	\$3,000	\$0	0.00
5320.0.000.00000.4612.00000.00.000	Operating Supplies	\$143,109	\$132,000	\$164,300	\$164,300	\$32,300	24.47
5320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$10,567	\$12,275	\$12,275	\$12,275	\$0	0.00
5320.0.000.00000.4621.00000.00.000	Natural Gas	\$6,977	\$7,147	\$7,404	\$7,404	\$257	3.60
5320.0.000.00000.4622.00000.00.000	Electricity	\$456,341	\$404,467	\$545,375	\$545,375	\$140,908	34.84
5320.0.000.00000.4623.00000.00.000	Propane	\$8,499	\$3,757	\$13,797	\$13,797	\$10,040	267.23
5320.0.000.00000.4624.00000.00.000	Heating Oil	\$14,718	\$14,075	\$14,808	\$14,808	\$733	5.21
5320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$23,565	\$20,868	\$35,069	\$35,069	\$14,201	68.05

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FY23 Adopted FY24 Department

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4631.00000.00.000	Food/Food Services	\$171	\$300	\$300	\$300	\$0	0.00
5320.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$127	\$200	\$200	\$200	\$0	0.00
5320.0.000.00000.4640.00000.00.000	Books/Publications	\$200	\$500	\$500	\$500	\$0	0.00
5320.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$2,265	\$2,916	\$2,950	\$2,950	\$34	1.17
5320.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Buil d	\$158,536	\$155,000	\$155,000	\$155,000	\$0	0.00
5320.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$13,602	\$30,200	\$30,200	\$30,200	\$0	0.00
5320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$30,032	\$46,558	\$46,558	\$46,558	\$0	0.00
5320.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$76,572	\$105,564	\$105,564	\$105,564	\$0	0.00
5320.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$7,035	\$7,500	\$7,500	\$7,500	\$0	0.00
Budg_Cat: Supplies - 600		\$955,306	\$946,327	\$1,144,800	\$1,144,800	\$198,473	20.97
5320.0.000.00000.4715.00000.00.000	Land Improvements	\$779,054	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4725.00000.00.000	Building Improvements	\$170,472	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$0	\$500,000	\$400,000	\$400,000	(\$100,000)	(20.00)
5320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$373,462	\$84,720	\$87,965	\$87,965	\$3,245	3.83
5320.0.000.00000.4742.00000.00.000	Light Vehicles	\$5,500	\$15,000	\$15,000	\$15,000	\$0	0.00
5320.0.000.00000.4743.00000.00.000	Heavy Vehicles	\$48,103	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4745.00000.00.000	Computers & Communication :	\$6,682	\$116,968	\$94,047	\$94,047	(\$22,921)	(19.60)
5320.0.000.00000.4757.00000.00.000	Utility Systems	\$1,664,026	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4760.00000.00.000	Depreciation Expense	\$2,363,320	\$2,186,194	\$2,096,912	\$2,096,912	(\$89,282)	(4.08)
Budg_Cat: Capital Outlay - 700		\$5,410,618	\$2,902,882	\$2,693,924	\$2,693,924	(\$208,958)	(7.20)
5320.0.000.00000.4810.00000.00.000	Membership Dues	\$2,260	\$4,670	\$3,745	\$3,745	(\$925)	(19.81)
5320.0.000.00000.4819.00000.00.000	Fees & Charges	\$1,005	\$8,225	\$9,405	\$9,405	\$1,180	14.35

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 Exclude inactive accounts with zero balance
 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$573,954	\$563,665	\$592,257	\$592,257	\$28,592	5.07
5320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$62,200	\$62,200	\$62,200	\$0	0.00
5320.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
5320.0.000.00000.4893.00000.00.000	Loss on Sales	\$2,179	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Other Expenses - 800		\$579,397	\$648,760	\$677,607	\$677,607	\$28,847	4.45
5320.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$20,777	\$44,605	\$237,533	\$237,533	\$192,928	432.53
5320.0.000.00000.4914.00000.00.000	Transfer To Capital Pjts	\$200,000	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4915.00000.00.000	Transfer to Enterprise	\$87,500	\$87,500	\$87,500	\$87,500	\$0	0.00
5320.0.000.00000.4918.00000.00.000	Transfer to Trust	\$542,882	\$542,386	\$536,430	\$536,430	(\$5,956)	(1.10)
Budg_Cat: Operating Transfers Out - 910		\$851,159	\$674,491	\$861,463	\$861,463	\$186,972	27.72
5320.0.000.00000.4921.00000.00.000	Interest - Bonds	\$722,208	\$742,830	\$764,504	\$764,504	\$21,674	2.92
Budg_Cat: Debt Service - 920		\$722,208	\$742,830	\$764,504	\$764,504	\$21,674	2.92
Fund: Sewer Fund - 5320		\$11,715,488	\$9,936,229	\$10,162,954	\$10,162,954	\$226,725	2.28

City of Dover, New Hampshire

Appropriations Summary by Object Code

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6100 - DoverNet Fund							
6100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$369,283	\$580,241	\$560,060	\$560,060	(\$20,181)	(3.48)
6100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$94,556	\$102,960	\$234,072	\$234,072	\$131,112	127.34
6100.0.000.00000.4160.00000.00.000	Severance Pay	(\$7,163)	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4170.00000.00.000	Longevity Pay	\$4,800	\$4,240	\$5,280	\$5,280	\$1,040	24.53
6100.0.000.00000.4211.00000.00.000	Health Insurance	\$92,297	\$148,427	\$216,289	\$216,289	\$67,862	45.72
6100.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,987	\$5,088	\$6,349	\$6,349	\$1,261	24.78
6100.0.000.00000.4213.00000.00.000	Life Insurance	\$566	\$1,544	\$1,768	\$1,768	\$224	14.51
6100.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$1,344	\$2,283	\$2,905	\$2,905	\$622	27.24
6100.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$2,602	\$6,424	\$5,289	\$5,289	(\$1,135)	(17.67)
6100.0.000.00000.4220.00000.00.000	FICA	\$31,132	\$40,542	\$49,746	\$49,746	\$9,204	22.70
6100.0.000.00000.4225.00000.00.000	Medicare	\$7,281	\$9,482	\$11,634	\$11,634	\$2,152	22.70
6100.0.000.00000.4230.00000.00.000	Retirement	\$56,729	\$83,239	\$99,798	\$99,798	\$16,559	19.89
6100.0.000.00000.4240.00000.00.000	Staff Development	\$9,124	\$12,400	\$19,900	\$19,900	\$7,500	60.48
6100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,024	\$1,024	\$1,024	\$1,024	\$0	0.00
6100.0.000.00000.4290.00000.00.000	FSA Fees	\$63	\$150	\$150	\$150	\$0	0.00
Budg_Cat: Personal Services - 100		\$666,627	\$998,044	\$1,214,264	\$1,214,264	\$216,220	21.66
6100.0.000.00000.4335.00000.00.000	Auditing Services	\$351	\$453	\$453	\$453	\$0	0.00
6100.0.000.00000.4336.00000.00.000	Medical Services	\$155	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4341.00000.00.000	Technical Services	\$78,635	\$132,750	\$144,400	\$144,400	\$11,650	8.78
6100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$94,299	\$112,207	\$134,840	\$134,840	\$22,633	20.17
6100.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$4,632	\$4,523	\$5,288	\$5,288	\$765	16.91
6100.0.000.00000.4531.00000.00.000	Telecommunications	\$36,177	\$39,450	\$82,730	\$82,730	\$43,280	109.71

City of Dover, New Hampshire

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4534.00000.00.000	Postage	\$0	\$75	\$75	\$75	\$0	0.00
6100.0.000.00000.4580.00000.00.000	Travel Expense	\$1,556	\$1,250	\$1,250	\$1,250	\$0	0.00
Budg_Cat: Purchased Services - 300		\$215,805	\$290,708	\$369,036	\$369,036	\$78,328	26.94
6100.0.000.00000.4611.00000.00.000	Office Supplies	\$796	\$800	\$800	\$800	\$0	0.00
6100.0.000.00000.4612.00000.00.000	Operating Supplies	\$2,170	\$3,000	\$2,000	\$2,000	(\$1,000)	(33.33)
6100.0.000.00000.4631.00000.00.000	Food/Food Services	\$178	\$550	\$550	\$550	\$0	0.00
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$2,821	\$3,150	\$3,550	\$3,550	\$400	12.70
Budg_Cat: Supplies - 600		\$5,966	\$7,500	\$6,900	\$6,900	(\$600)	(8.00)
6100.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$0	\$750	\$750	\$750	\$0	0.00
Budg_Cat: Purchased Services - 300		\$0	\$750	\$750	\$750	\$0	0.00
6100.0.000.00000.4725.00000.00.000	Building Improvements	\$15,074	\$100,000	\$108,250	\$108,250	\$8,250	8.25
6100.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
6100.0.000.00000.4745.00000.00.000	Computers & Communication	\$241,057	\$341,117	\$260,468	\$260,468	(\$80,649)	(23.64)
Budg_Cat: Capital Outlay - 700		\$256,131	\$443,117	\$370,718	\$370,718	(\$72,399)	(16.34)
6100.0.000.00000.4840.00000.00.000	Contingency	\$3,910	\$7,733	\$7,733	\$7,733	\$0	0.00
Budg_Cat: Other Expenses - 800		\$3,910	\$7,733	\$7,733	\$7,733	\$0	0.00
6100.0.000.00000.4918.00000.00.000	Transfer to Trust	\$637	\$629	\$541	\$541	(\$88)	(13.99)
Budg_Cat: Operating Transfers Out - 910		\$637	\$629	\$541	\$541	(\$88)	(13.99)
Fund: DoverNet Fund - 6100		\$1,149,075	\$1,748,481	\$1,969,942	\$1,969,942	\$221,461	12.67

City of Dover, New Hampshire

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6110 – Central Stores Fund							
6110.0.000.00000.4335.00000.00.000	Auditing Services	\$144	\$186	\$186	\$186	\$0	0.00
6110.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$7,223	\$8,260	\$8,260	\$8,260	\$0	0.00
6110.0.000.00000.4443.00000.00.000	Rental of Equipment	\$4,385	\$5,862	\$4,686	\$4,686	(\$1,176)	(20.06)
6110.0.000.00000.4534.00000.00.000	Postage	\$51,000	\$52,800	\$57,350	\$57,350	\$4,550	8.62
Budg_Cat: Purchased Services - 300		\$62,752	\$67,108	\$70,482	\$70,482	\$3,374	5.03
6110.0.000.00000.4611.00000.00.000	Office Supplies	\$1,540	\$3,500	\$3,500	\$3,500	\$0	0.00
6110.0.000.00000.4612.00000.00.000	Operating Supplies	\$8,673	\$24,000	\$24,000	\$24,000	\$0	0.00
Budg_Cat: Supplies - 600		\$10,213	\$27,500	\$27,500	\$27,500	\$0	0.00
Fund: Central Stores Fund - 6110		\$72,965	\$94,608	\$97,982	\$97,982	\$3,374	3.57

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6310 – Fleet Maintenance Fund							
6310.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$358,186	\$388,655	\$382,810	\$382,810	(\$5,845)	(1.50)
6310.0.000.00000.4130.00000.00.000	Overtime Pay	\$7,140	\$3,000	\$7,000	\$7,000	\$4,000	133.33
6310.0.000.00000.4160.00000.00.000	Severance Pay	(\$8,268)	\$0	\$0	\$0	\$0	0.00
6310.0.000.00000.4170.00000.00.000	Longevity Pay	\$2,000	\$4,200	\$1,280	\$1,280	(\$2,920)	(69.52)
6310.0.000.00000.4211.00000.00.000	Health Insurance	\$92,763	\$98,003	\$121,659	\$121,659	\$23,656	24.14
6310.0.000.00000.4212.00000.00.000	Dental Insurance	\$3,721	\$3,764	\$4,217	\$4,217	\$453	12.04
6310.0.000.00000.4213.00000.00.000	Life Insurance	\$462	\$588	\$639	\$639	\$51	8.67
6310.0.000.00000.4214.00000.00.000	Long Term Disability Ins	\$1,023	\$1,422	\$1,408	\$1,408	(\$14)	(0.98)
6310.0.000.00000.4215.00000.00.000	Short Term Disability Ins	\$1,943	\$3,999	\$2,559	\$2,559	(\$1,440)	(36.01)
6310.0.000.00000.4220.00000.00.000	FICA	\$22,720	\$24,632	\$24,474	\$24,474	(\$158)	(0.64)
6310.0.000.00000.4225.00000.00.000	Medicare	\$5,314	\$5,761	\$5,724	\$5,724	(\$37)	(0.64)
6310.0.000.00000.4230.00000.00.000	Retirement	\$45,486	\$50,574	\$52,914	\$52,914	\$2,340	4.63
6310.0.000.00000.4240.00000.00.000	Staff Development	\$1,045	\$3,550	\$8,000	\$8,000	\$4,450	125.35
6310.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$10,615	\$10,615	\$10,615	\$10,615	\$0	0.00
6310.0.000.00000.4290.00000.00.000	FSA Fees	\$30	\$75	\$75	\$75	\$0	0.00
Budg_Cat: Personal Services - 100		\$544,179	\$598,838	\$623,374	\$623,374	\$24,536	4.10
6310.0.000.00000.4335.00000.00.000	Auditing Services	\$232	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4336.00000.00.000	Medical Services	\$650	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$4,120	\$7,000	\$10,000	\$10,000	\$3,000	42.86
6310.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipm er	\$26,267	\$31,714	\$43,719	\$43,719	\$12,005	37.85
6310.0.000.00000.4443.00000.00.000	Rental of Equipment	\$480	\$960	\$1,000	\$1,000	\$40	4.17
6310.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$1,300	\$1,298	\$1,399	\$1,399	\$101	7.78

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FY23 Adopted FY24 Department

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6310.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$3,379	\$3,220	\$3,830	\$3,830	\$610	18.94
6310.0.000.00000.4531.00000.00.000	Telecommunications	\$1,476	\$2,324	\$2,732	\$2,732	\$408	17.56
Budg_Cat: Purchased Services - 300		\$37,904	\$47,116	\$63,280	\$63,280	\$16,164	34.31
6310.0.000.00000.4611.00000.00.000	Office Supplies	\$994	\$800	\$900	\$900	\$100	12.50
6310.0.000.00000.4612.00000.00.000	Operating Supplies	\$4,131	\$5,176	\$5,310	\$5,310	\$134	2.59
6310.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$4,425	\$4,322	\$4,322	\$4,322	\$0	0.00
6310.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$43,214	\$5,000	\$5,000	\$5,000	\$0	0.00
6310.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$1,000	\$2,500	\$2,500	\$2,500	\$0	0.00
6310.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$2,345	\$1,000	\$1,000	\$1,000	\$0	0.00
6310.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,488	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$61,597	\$23,298	\$23,532	\$23,532	\$234	1.00
6310.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$0	\$0	\$12,500	\$12,500	\$12,500	0.00
6310.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$57,725	\$57,725	\$57,725	\$0	0.00
6310.0.000.00000.4745.00000.00.000	Computers & Communication :	\$0	\$2,500	\$7,000	\$7,000	\$4,500	180.00
Budg_Cat: Capital Outlay - 700		\$0	\$60,225	\$77,225	\$77,225	\$17,000	28.23
6310.0.000.00000.4840.00000.00.000	Contingency	\$1,629	\$6,256	\$6,661	\$6,661	\$405	6.47
6310.0.000.00000.4895.00000.00.000	Cost of Sales	\$575,896	\$400,445	\$400,445	\$400,445	\$0	0.00
Budg_Cat: Other Expenses - 800		\$577,525	\$406,701	\$407,106	\$407,106	\$405	0.10
6310.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$64,984	\$82,998	\$105,691	\$105,691	\$22,693	27.34
6310.0.000.00000.4918.00000.00.000	Transfer to Trust	\$38,697	\$38,249	\$32,875	\$32,875	(\$5,374)	(14.05)
Budg_Cat: Operating Transfers Out - 910		\$103,681	\$121,247	\$138,566	\$138,566	\$17,319	14.28

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
Fund: Fleet Maintenance Fund - 6310		\$1,324,886	\$1,257,425	\$1,333,083	\$1,333,083	\$75,658	6.02

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 Definition: FY24 City Manager Proposed

From Date: 7/1/2023 To Date: 6/30/2024

Account	Description	FY22 Actual	Budget	Request	FY24 City Manager Proposed	Dollar Change	Percent Change
6800 – Workers Compensation Fund							
6800.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$410,874	\$480,491	\$486,333	\$486,333	\$5,842	1.22
6800.0.000.00000.4261.00000.00.000	Worker's Comp Claims	(\$13,839)	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$397,035	\$480,491	\$486,333	\$486,333	\$5,842	1.22
6800.0.000.00000.4312.00000.00.000	Management Services	\$1,867	\$6,700	\$5,700	\$5,700	(\$1,000)	(14.93)
6800.0.000.00000.4335.00000.00.000	Auditing Services	\$754	\$973	\$973	\$973	\$0	0.00
6800.0.000.00000.4336.00000.00.000	Medical Services	\$82,003	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$84,625	\$7,673	\$6,673	\$6,673	(\$1,000)	(13.03)
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	\$2,150	\$6,000	\$6,000	\$6,000	\$0	0.00
6800.0.000.00000.4840.00000.00.000	Contingency	\$1,000	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$3,150	\$8,900	\$8,900	\$8,900	\$0	0.00
Fund: Workers Compensation Fund - 6800		\$484,809	\$497,064	\$501,906	\$501,906	\$4,842	0.97

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Definition: FY24 City Manager Proposed

Account	Description	FY22 Actual	FY23 Adopted Budget	FY24 Department Request	FY24 City Manager Proposed	Dollar Change	Percent Change
Grand Total:		\$165,166,044	\$179,696,826	\$185,628,014	\$183,821,915	\$4,125,089	2.30

End of Report

City of Dover
Fiscal Year 2024 Budget

Debt Existing Principal Payments

Description	Issue #	Issue Amount	Issue Year	Rate	Due	Total						TIF Districts	Grand Total	
						City	School	General Fund	Parking	McConnell	Water			Sewer
Public Impr - Refunding 03 & 04	3059	17,530,000	12	2.343%	06/15/32	283,900	109,100	393,000			87,000	175,000		655,000
SRL - North End Pressure Zone	3061	3,400,000	13	2.720%	11/01/32						180,338			180,338
Public Improvements	3062	22,385,000	14	2.809%	05/15/34	1,429,038	44,439	1,473,477	9,200		67,097	225,226		1,775,000
Public Improvements	3063	11,495,000	14	3.267%	05/15/34								605,000	605,000
Public Impr - Refunding 05	3064	4,425,000	15	1.746%	07/01/25	99,216	99,216	198,431				31,569		230,000
SRL - River St. Pump Station	3065	1,207,935	15	3.168%	03/01/34							60,397		60,397
Public Impr Refunding 06 & 07	3067	19,589,999	15	2.002%	06/15/26	522,674	590,262	1,112,936		153,198	261,337	22,529		1,550,000
DHS & CTC Public Improv	3070	73,900,000	16	3.130%	06/15/41		1,940,000	1,940,000						1,940,000
WWTF Upgrade/MLE Conversion	3072	10,039,165	17	2.0000%	06/15/37							473,303		473,303
Public Impr 2017 Series A	3074	8,290,000	18	1.7857%	12/15/29	529,322	288,202	817,524	4,258		74,251	118,967		1,015,000
Public Impr 2017 Series B	3075	10,456,000	18	2.5043%	12/15/37	449,000		449,000	3,000		11,000	67,000		530,000
Water Phase I SRF Loan	3076	8,500,000	19	2.4240%	03/01/2038						324,785			324,785
Richardson Dr Redevelopment	3077	1,012,850	19	2.5350%	10/01/32	30,022		30,022				35,674		65,696
Keating/Birchwood Reconstruction	3078	2,107,892	19	2.0000%	05/01/33	32,983		32,983			28,027	46,444		107,454
Water System Fac Upgrade Ph II	3079	5,156,556	23	1.2560%	12/01/42						237,123			237,123
Public Improvements June 2019	3081	22,040,000	19	2.4010%	12/15/39	471,854	360,942	832,796			35,381	114,281	122,542	1,105,000
Public Improvements 2021 Series C	3084	13,425,700	21	1.6600%	08/15/42	260,000	25,000	285,000	10,000		195,000	185,000	105,000	780,000
CWSRF Varney Brook Pump Station	3086	3,000,000	22	2.0000%	02/01/41							135,000		135,000
CWSRF Broadway Culvert	3088	4,000,000	22	2.0000%	12/30/41	135,351		135,351						135,351
CWSRF Stark Ave Sewer	3091	899,315	22	2.0000%	08/01/42							33,672		33,672
CWSRF Catch Basin and Wet Well		2,944,934	23	2.5360%	01/01/42	52,547		52,547				52,547		105,093
Totals						4,295,906	3,457,161	7,753,066	26,458	153,198	1,501,340	1,776,608	832,542	12,043,212

Debt Existing Interest Payments

Description	Issue #	Issue Amount	Year	Rate	Due	Total						TIF Districts	Grand Total	
						City	School	General	Parking	McConnell	Water			Sewer
Public Impr - Refunding 03 & 04	3059	17,530,000	12	2.343%	06/15/32	71,440	8,695	80,135			9,550	60,506		150,191
SRL - North End Pressure Zone	3061	3,400,000	13	2.720%	11/01/32						55,513			55,513
Public Improvements	3062	22,385,000	14	2.809%	05/15/34	275,801	8,574	284,375	460		13,331	44,134		342,300
Public Improvements	3063	11,495,000	14	3.267%	05/15/34								259,663	259,663
Public Impr - Refunding 05	3064	4,425,000	15	1.746%	07/01/25	12,402	12,402	24,804				3,946		28,750
SRL - River St. Pump Station	3065	1,207,935	15	3.168%	03/01/34							21,047		21,047
Public Impr Refunding 06 & 07	3067	19,589,999	15	2.002%	06/15/26	96,950	111,702	208,652		23,943	47,417	3,388		283,400
DHS & CTC Public Improv	3070	73,900,000	16	3.130%	06/15/41		2,392,069	2,392,069						2,392,069
WWTF Upgrade/MLE Conversion	3072	10,039,165	17	2.0000%	06/15/37							138,965		138,965
Public Impr 2017 Series A	3074	8,290,000	18	1.7857%	12/15/29	100,960	65,495	166,455	993		16,823	24,204		208,475
Public Impr 2017 Series B	3075	10,456,000	18	2.5043%	12/15/37	227,813		227,813	1,837		5,368	34,107		269,125
Water Phase I SRF Loan	3076	8,500,000	19	2.4240%	03/01/2038						140,396			140,396
Richardson Dr Redevelopment	3077	1,012,850	19	2.5350%	10/01/32	7,611		7,611				9,043		16,654
Keating/Birchwood Reconstruction	3078	2,107,892	19	2.0000%	05/01/33	9,895		9,895			5,597	9,289		24,781
Water System Fac Upgrade Ph II	3079	5,156,556	23	1.2560%	12/01/42						63,463			63,463
Public Improvements June 2019	3081	22,040,000	19	2.4010%	12/15/39	305,744	233,877	539,621			22,926	74,050	79,403	716,000
Public Improvements 2021 Series C	3084	13,425,700	21	1.6600%	08/15/42	184,110	17,452	201,562	3,060		118,689	113,727	75,978	513,016
CWSRF Varney Brook Pump Station	3086	3,000,000	22	2.0000%	02/01/41							48,600		48,600
CWSRF Broadway Culvert	3088	4,000,000	22	2.0000%	12/30/41	57,963		57,963						57,963
CWSRF Stark Ave Sewer	3091	899,315	22	2.0000%	08/01/42							15,382		15,382
CWSRF Catch Basin and Wet Well		2,944,934	23	2.5360%	01/01/42	32,019		32,019				32,019		64,039
Totals						1,382,708	2,850,267	4,232,974	6,350	23,943	499,073	632,407	415,044	5,809,792

Total Existing Principal & Interest

	5,678,614	6,307,428	11,986,041	32,808	177,141	2,000,413	2,409,015	1,247,586	17,853,004
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City of Dover

update from CIP schedule; catch basin principal amount reduce 50/50

Long Term Debt Authorizations - Unissued as of April 1, 2023

PROJECT DESCRIPTION	FY16	FY17	FY18	FY20	FY21	FY22	FY23	FY24	Total
FIRE & RESCUE									
Fire Station Capacity Improvements						1,530,000			1,530,000
TOTAL FIRE & RESCUE	0	0	0	0	0	1,530,000	0	0	1,530,000
COMMUNITY SERVICES - PUBLIC WORKS									
Street Reconstruction - Oak/Ham/Broadway Area						1,000,000			1,000,000
Street Reconstruction - Broadway Railroad Culvert									0
Street Reconstruction - Richardson Drive	63,385								63,385
Street Reconstruction - Court/Union/Middle						4,500,000	1,268,000		5,768,000
Street Reconstruction - Fifth/Grove Streets						1,100,000	1,100,000		2,200,000
Catch Basin Spoils Facility				277,533					277,533
Chapel Street Ravine Stormwater Treatment									0
Illicit Discharge Elimination Stormwater									0
Central Avenue Drainage Work					1,100,000				1,100,000
Congestion Mitigation Route 108					1,500,000				1,500,000
Downtown Traffic Efficiency Improvements					1,400,000				1,400,000
Cochecho River Outfall Stormwater Study						150,000		2,000,000	2,150,000
Bridge Replacement - Chestnut Street						250,000		1,344,000	1,594,000
Portland Avenue Retaining Wall						250,000	750,000	100,000	1,100,000
Henry Law Park Stormwater BMP							12,600		12,600
Sidewalk Replacement - Whittier Street							650,000		650,000
Cochecho Replace Storm Drain Outfall							500,000		500,000
TOTAL COMM SERV - PW	63,385	0	0	277,533	4,000,000	7,250,000	1,912,600	5,812,000	19,315,518
RECREATION									
Jenny Thompson Renovations					500,000				500,000
TOTAL RECREATION	0	0	0	0	500,000	0	0	0	500,000
PUBLIC LIBRARY									
Library Renovations/Upgrades						1,986,930			1,986,930
TOTAL PUBLIC LIBRARY	0	0	0	0	0	1,986,930	0	0	1,986,930
EDUCATION									
Middle School - Roof Replacement						560,000			560,000
Middle School - AC/Dehumidification						546,000			546,000
TOTAL EDUCATION	0	0	0	0	0	1,106,000	0	0	1,106,000
TOTAL GENERAL FUND	63,385	0	0	277,533	4,500,000	11,872,930	1,912,600	5,812,000	24,438,448

City of Dover

update from CIP schedule; catch basin principal amount reduce 50/50

Long Term Debt Authorizations - Unissued as of April 1, 2023

PROJECT DESCRIPTION	FY16	FY17	FY18	FY20	FY21	FY22	FY23	FY24	Total
SPECIAL REVENUE									
Cochecho River Dredge Cell Closure		300,000							300,000
Cochecho Riverfront Park Development			1,412,500						1,412,500
	0	300,000	1,412,500	0	0	0	0	0	1,712,500
COMMUNITY SERVICES - WATER FUND									
Water Systems Facilities Upgrade		3,448,287	8,000,000						11,448,287
Water Main Replacement - Piscataqua/Drew Roads		602,000							602,000
Water Main Replacement - Oak/Broadway Area			1,250,000						1,250,000
Water Main Replacement - Central avenue - Lower					1,100,000				1,100,000
Water Main Replacement - Central avenue - Upper					825,000				825,000
Water Main Replacement - Littleworth Road					1,100,000				1,100,000
Water Main Replacement - Washington/Main Street					1,400,000				1,400,000
Water Main Replacement - Court Street Area						825,000		1,808,000	2,633,000
Water Main Replacement - Fifth/Grove Streets						1,000,000		250,000	1,250,000
Water Main Replacement - Oak/Ham/Ela						500,000			500,000
Water Main Replacement - Urban Core						1,900,000			1,900,000
Putding Hill Water Treatment Plant									0
New Water Storage Tank							6,100,000		6,100,000
TOTAL WATER FUND	0	4,050,287	9,250,000	0	4,425,000	4,225,000	6,100,000	2,058,000	30,108,287
COMMUNITY SERVICES - SEWER FUND									
Pump Station Upgrade - Varney Brook	100,000								100,000
Catch Basin Spoils Facility				277,533					277,533
Sewer System Asset Management									0
Wastewater Pump Station Evaluation									0
Stark Ave and Downtown Sewer Rehab					285,685				285,685
Phase C Inflow & Infiltration Removal								1,950,000	1,950,000
Pump Station Upgrade - River Street						7,206,000		4,500,000	11,706,000
Pump Station Upgrade - Mill Street								3,800,000	3,800,000
WWTP Secondary Clarifier							1,890,000		1,890,000
Henry Law/River Street - Sewer Main Replacement							1,000,000		1,000,000
WWTP - Capacity Upgrades, Nutrient Removal							750,000		750,000
TOTAL SEWER FUND	100,000	0	0	277,533	285,685	7,206,000	3,640,000	10,250,000	21,759,218
Waterfront TIF									
Waterfront - Dredge Cell Closure/Maglaras Park						3,300,000		4,000,000	7,300,000
Street Reconstruction - Henry Law Avenue						1,300,000			1,300,000
Waterfront Development Site Improvements							8,400,000		8,400,000
	0	0	0	0	0	4,600,000	8,400,000	4,000,000	17,000,000
TOTAL OTHER FUNDS	100,000	4,350,287	10,662,500	277,533	4,710,685	16,031,000	18,140,000	16,308,000	70,580,005
TOTAL AUTHORIZED UNISSUED	163,385	4,350,287	10,662,500	555,067	9,210,685	27,903,930	20,052,600	22,120,000	95,018,454

City of Dover, NH

Long Term Debt Issued or Authorized before April 1, 2023 Debt Outstanding & Analysis of Debt Limit at June 30, 2023

Description	Issuer	Issue #	Issue Amount	Issue Year	Rate	RF	Due	Outstanding Balance	Exempt from Debt Limits	Debt Outstanding Against Debt Limits					
										City	School	Water	DBIDA (IP)	DBIDA (IB)	
BONDED DEBT															
Public Impr Refunding 03-04	City	3059	17,530,000	12	2.3433%	(2)	06/15/32	3,760,000	1,575,000	1,804,100	173,900	207,000			
Public Improvements	City	3062	22,385,000	14	2.8090%		05/15/34	9,710,000	1,284,192	7,790,975	242,076	392,757			
Public Improvements - TIF	City	3063	11,495,000	14	3.2670%		05/15/34	7,870,000	7,870,000						
Public Impr Refunding 05	City	3064	4,425,000	15	1.7460%		07/01/25	690,000	94,706	297,647	297,647	0			
Public Impr Refunding 06 & 07	City	3067	19,590,000	15	2.0020%		06/15/27	5,915,000	67,760	2,509,617	2,348,711	988,912			
DHS & CTC Public Improv	City	3070	73,900,000	16	3.1304%		06/15/41	68,655,000			68,655,000				
Public Impr 2017 Series A	City	3074	8,290,000	18	1.7857%		12/15/29	4,880,000	589,937	2,371,321	1,526,575	392,167			
Public Impr 2017 Series B	City	3075	10,525,000	18	2.5043%		12/15/37	7,880,000	1,055,000	6,669,000	0	156,000			
Public Impr 2019 Series A	City	3081	22,040,000	19	2.4010%		06/15/39	17,620,000	3,776,303	7,524,042	5,755,476	564,179			
Public Improvements 2021 Series	City	3084	13,425,700	21	1.6600%		08/15/42	12,640,325	4,665,000	4,740,000	440,000	2,795,325			
TOTAL BONDED DEBT OUTSTANDING								139,620,325	20,977,898	33,706,702	79,439,385	5,496,340	0	0	
OTHER DEBT															
SRL - North End Pressure	NH DES	3061	3,400,000	13	2.7200%		11/01/32	1,725,119				1,725,119			
SRL - River St Pump Station	NH DES	3065	1,207,935	15	3.1680%		03/01/34	664,364	664,364						
SRL - WWTP MLE Conversion	NH DES	3072	10,039,165	17	2.0000%		05/01/36	6,948,246	6,948,246						
SRL - Water Phase I Improv.	NH DES	3076	8,500,000	19	2.4240%		03/01/38	5,791,914				5,791,914			
CWSRF Richardson Dr Redev	NH DES	3077	1,012,850	19	2.5350%		10/01/32	656,961	356,745	300,216					
Keating & Birchwood Recon	NH DES	3078	2,107,892	19	2.0000%		05/01/38	1,263,797	464,440	494,739		304,618			
Water System Fac Upgrade Ph II	NH DES	3079	5,156,556	23	1.2560%		12/01/41	5,052,768				5,052,768			
CWSRF Varney Brook Pump Stati	NH DES	3086	3,000,000	22	2.0000%		02/01/41	2,430,000	2,430,000						
CWSRF Broadway Culvert	NH DES	3088	4,000,000	22	2.0000%		05/01/41	2,898,174		2,898,174					
CWSRF Stark Ave Sewer	NH DES	3091	899,315	22	2.0000%		08/01/41	769,094	769,094						
CWSRF Catch Basin & Wet Well	NH DES		2,944,934	23	2.5360%		01/01/42	2,525,186	1,262,593	1,262,593					
TOTAL OTHER DEBT OUTSTANDING								30,725,623	12,895,482	4,955,722	0	12,874,419	0	0	
TOTAL LONG TERM DEBT OUTSTANDING								170,345,948	33,873,380	38,662,424	79,439,385	18,370,759	0	0	
DEBT AUTHORIZED - UNISSUED															
							Antic.Issue								
Public Improvements - FY16	NA		163,385		NA			163,385	100,000	63,385					
Public Improvements - FY17	NA		4,350,287		NA			4,350,287	300,000			4,050,287			
Public Improvements - FY18	NA		10,662,500		NA			10,662,500	1,412,500			9,250,000			
Public Improvements - FY20	NA		3,500,000		NA			3,500,000	1,750,000	1,750,000					
Public Improvements - FY21	NA		9,210,685		NA			9,210,685	285,685	4,500,000		4,425,000			
Public Improvements - FY22	NA		27,903,930		NA			27,903,930	10,506,000	12,066,930	1,106,000	4,225,000			
Public Improvements - FY23	NA		20,052,600		NA			20,052,600	3,640,000	10,312,600	0	6,100,000			
Public Improvements - FY24	NA		222,120,000		NA			22,120,000	14,250,000	5,812,000		2,058,000			
TOTAL DEBT AUTHORIZED UNISSUED								97,963,387	32,244,185	34,504,915	1,106,000	30,108,287	0	0	
TOTAL DEBT OUTSTANDING & UNISSUED								268,309,335	66,117,565	73,167,339	80,545,385	48,479,046	0	0	

LEGAL DEBT LIMITS

TY21 Equalized Value for Debt Limit 5,043,137,307

	3.0%	7.0%	10.0%	Set by special legislation	RSA 162
Legal Debt Limit	151,294,119	353,019,611	504,313,731	4,000,000	No limit
Unused Capacity	78,126,780	272,474,226	455,834,685	4,000,000	NA
Percent Used	48.4%	22.8%	9.6%	0.0%	NA
CITY COUNCIL POLICY					
Percent of Statutory Limit	City 65.0%	School 28.0%	Water 5.0%	NA	NA
Dollar Limit	98,341,177	98,845,491	25,215,687		
Under(Over) Policy Limit	25,173,838	18,300,106	(23,263,359)		
	74.4%	81.5%	192.3%		
Sewer					
Percent of Equalized Value	1.5%				
Dollar Limit	75,647,060				
Under(Over) Policy Limit	60,802,054				

Notes to Analysis:

Refinanced (RF) Notes:

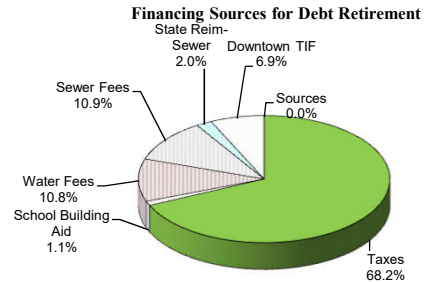
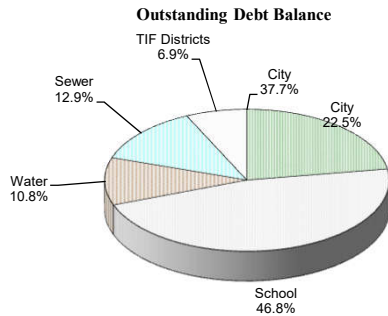
- (1) Refinanced, original NIC reflected
- (2) Refunding Bonds Issued

Reason for Exempt Status:

- 1 Sewer Portion of Public Impr - 3048, 3055, 3057, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3067, 3070, 3072, 3074, 3075, 3077, 3078, 3081
- 2 Tolend Rd Landfill Mitigation Portion of Public Impr - 3059, 3062
- 3 Parking Activity Fund Portion of Public Impr - 3055, 3059, 3062
- 4 Downtown Dover TIF Fund Public Impr - 3063; Waterfront TIF Fund Public Impr - 3081

Other:

Totals excludes Tax and Bond Anticipation Notes



**Capital Improvements Program
Existing Principal Retirement by Year and Fund**

Fiscal Yr	Total							Total City Debt
	City Depts	School	General Fund	Special Revenue	Water	Sewer	TIF Districts	
2024	4,295,905.48	3,457,160.82	7,753,066.30	179,655.82	1,501,339.59	1,776,608.11	832,542.10	12,043,211.92
2025	3,350,396.71	3,544,466.17	6,894,862.88	175,519.02	1,445,760.64	1,683,491.36	857,542.10	11,057,176.00
2026	3,201,614.26	3,560,650.63	6,762,264.89	183,375.32	1,439,975.38	1,677,500.04	877,542.10	10,940,657.73
2027	2,987,055.26	3,675,599.65	6,662,654.91	15,968.98	1,392,623.35	1,630,716.57	897,542.10	10,599,505.90
2028	2,518,730.34	3,792,539.47	6,311,269.81	11,008.05	1,162,229.54	1,641,708.09	916,987.61	10,043,203.10
2029	2,498,693.90	3,899,468.67	6,398,162.57	11,968.98	1,172,777.38	1,651,540.79	936,987.61	10,171,437.32
2030	2,400,969.25	4,004,952.90	6,405,922.15	11,695.52	1,121,758.07	1,547,296.89	961,987.61	10,048,660.24
2031	2,307,286.10	4,265,716.24	6,573,002.34	9,000.00	1,087,524.47	1,522,257.39	981,987.61	10,173,771.80
2032	2,311,983.53	4,395,716.24	6,707,699.77	9,000.00	1,084,866.02	1,530,492.42	1,006,987.61	10,339,045.81
2033	2,136,780.99	4,530,716.24	6,667,497.23	4,000.00	1,071,188.96	1,369,003.08	1,036,987.61	10,148,676.88
2034	2,116,069.27	4,660,854.35	6,776,923.62	4,000.00	913,706.15	1,301,082.35	1,061,987.61	10,057,699.73
2035	1,434,205.63	4,794,308.97	6,228,514.60	4,000.00	919,925.42	1,190,336.08	221,987.61	8,564,763.70
2036	1,439,326.70	4,944,308.97	6,383,635.67	4,000.00	933,588.01	1,204,698.43	221,987.61	8,747,909.71
2037	1,439,559.59	5,119,308.97	6,558,868.56	4,000.00	947,541.51	607,089.59	221,987.61	8,339,487.26
2038	1,439,906.86	5,274,308.97	6,714,215.83	4,000.00	826,792.46	464,806.14	221,987.61	8,231,802.04
2039	968,388.23	5,399,308.97	6,367,697.20		366,168.41	400,586.92	221,987.61	7,356,440.14
2040	504,252.85	5,240,000.00	5,744,252.85		334,538.76	289,670.03	100,000.00	6,468,461.63
2041	509,958.33	4,860,000.00	5,369,958.33		338,175.36	292,583.90	100,000.00	6,100,717.59
2042	322,474.38	20,000.00	342,474.38		341,857.73	160,566.62	100,000.00	944,898.72
Totals	38,183,557.62	79,439,386.23	117,622,943.85	631,191.69	18,402,337.21	21,942,034.76	11,779,019.72	170,377,527.22

**Capital Improvements Program
Existing Debt Payments - Interest**

Fiscal Yr	Total							Total City Debt
	City Depts	School	General Fund	Special Revenue	Water	Sewer	TIF Districts	
2024	1,382,708.96	2,850,266.03	4,232,974.99	30,293.98	499,071.50	632,408.20	415,042.84	5,809,791.51
2025	1,184,032.46	2,677,658.30	3,861,690.76	21,338.69	445,656.18	568,880.16	379,360.74	5,276,926.53
2026	1,037,598.61	2,502,773.13	3,540,371.74	12,584.98	396,590.90	512,232.73	348,978.64	4,810,758.99
2027	901,432.65	2,327,578.83	3,229,011.48	3,406.21	348,103.60	458,322.85	317,996.54	4,356,840.67
2028	777,093.62	2,149,800.73	2,926,894.35	2,724.28	304,350.56	406,209.30	286,414.42	3,926,592.91
2029	677,672.60	1,993,445.63	2,671,118.23	2,199.70	270,434.43	354,958.26	253,397.54	3,552,108.15
2030	591,081.40	1,834,431.45	2,425,512.85	1,711.41	236,801.91	306,939.26	218,868.16	3,189,833.59
2031	505,736.57	1,690,985.52	2,196,722.09	1,282.50	205,587.52	262,337.94	183,526.28	2,849,456.32
2032	422,122.16	1,555,249.34	1,977,371.50	907.50	175,209.90	218,225.38	147,534.40	2,519,248.67
2033	342,159.36	1,419,179.48	1,761,338.84	660.00	145,319.74	174,937.23	110,974.90	2,193,230.71
2034	273,035.96	1,282,750.96	1,555,786.92	540.00	117,985.51	138,990.30	74,135.28	1,887,438.01
2035	206,912.45	1,142,667.60	1,349,580.05	420.00	96,520.80	106,327.49	37,548.14	1,590,396.47
2036	165,970.17	998,890.84	1,164,861.01	300.00	75,921.74	78,417.15	30,788.52	1,350,288.41
2037	124,993.56	844,835.30	969,828.86	180.00	55,031.40	50,210.15	24,028.88	1,099,279.28
2038	84,057.65	685,311.04	769,368.69	60.00	35,935.74	36,193.19	17,269.26	858,826.88
2039	50,942.39	514,924.26	565,866.65		19,003.06	25,514.51	11,009.62	621,393.84
2040	26,227.38	340,575.00	366,802.38		13,409.92	15,925.08	5,250.00	401,387.37
2041	15,481.85	163,980.00	179,461.85		8,828.32	9,681.20	3,150.00	201,121.37
2042	4,611.56	210.00	4,821.56		4,201.03	3,368.40	1,050.00	13,440.98
Totals	8,773,871.32	26,975,513.44	35,749,384.76	78,609.25	3,453,963.76	4,360,078.74	2,866,324.16	46,508,360.66

**Capital Improvements Program
State Aid to Existing Debt Retirement
Sewer Aid**

Fiscal Yr	Principal	Interest	Total
2024	214,043.00	81,061.00	295,104.00
2025	216,719.00	76,060.00	292,779.00
2026	219,449.00	70,997.00	290,446.00
2027	212,501.00	65,874.00	278,375.00
2028	215,341.00	60,663.00	276,004.00
2029	218,237.00	54,944.00	273,181.00
2030	221,192.00	49,167.00	270,359.00
2031	224,206.00	43,334.00	267,540.00
2032	227,280.00	37,887.00	265,167.00
2033	230,416.00	32,380.00	262,796.00
2034	233,614.00	26,809.00	260,423.00
2035	211,365.00	21,625.00	232,990.00
2036	214,692.00	16,892.00	231,584.00
2037	218,086.00	12,058.00	230,144.00
2038	176,548.00	7,133.00	183,681.00
2039	180,079.00	3,602.00	183,681.00
2040	0.00	0.00	0.00
Totals	<u>3,433,768.00</u>	<u>660,486.00</u>	<u>4,094,254.00</u>

Water Aid

Fiscal Yr	Principal	Interest	Total
2024	31,578.95	0.00	31,578.95
2025	31,578.95	0.00	31,578.95
2026	31,578.95	0.00	31,578.95
2027	31,578.95	0.00	31,578.95
2028	31,578.95	0.00	31,578.95
2029	31,578.95	0.00	31,578.95
2030	31,578.95	0.00	31,578.95
2031	31,578.95	0.00	31,578.95
2032	31,578.89	0.00	31,578.89
Totals	<u>284,210.49</u>	<u>0.00</u>	<u>284,210.49</u>

School Building Aid

Fiscal Yr	Principal	Interest	Total
2024	383,462.00	0.00	383,462.00
2025	383,462.00	0.00	383,462.00
2026	368,722.00	0.00	368,722.00
2027	305,847.00	0.00	305,847.00
2028	227,810.00	0.00	227,810.00
2029	99,000.00	0.00	99,000.00
2030	99,000.00	0.00	99,000.00
2031	0.00	0.00	0.00
Totals	<u>1,867,303.00</u>	<u>0.00</u>	<u>1,867,303.00</u>

Capital Improvements Program - FY2024-2029

Adopted 26-Oct-22

All Projects								
BOLD = New Project			* = Multi Category Project					
UNDERLINED = Change in Schedule			ITALIC = \$ Change					
PROJECT DESCRIPTION	2024	2025	2026	2027	2028	2029	Total	Finance Method
GENERAL GOVERNMENT								
Transfer to Capital Reserve - Infrastructure & Equip	1,325,000	1,475,000	1,625,000	1,855,000	1,925,000	2,075,000	10,280,000	OB
Transfer to Capital Reserve - Cemetery	125,000	125,000	125,000	125,000	125,000	125,000	750,000	OB
General Facility Improvements	50,000	50,000	50,000	50,000	50,000	50,000	300,000	RF
<u>Chapel Restoration</u>	250,000	250,000					500,000	RF
<i>City Hall Renovation</i>	475,000				375,000	375,000	1,225,000	OB/RF
Inspection Services Space Needs	1,535,000						1,535,000	OB/RF
Publicly Nominated Annual Project			75,000	75,000	75,000	75,000	300,000	OB
<i>Cemetery Equipment & Improvements</i>				250,000		250,000	500,000	RF
TOTAL GENERAL GOVT.	3,760,000	1,900,000	1,875,000	2,355,000	2,550,000	2,950,000	15,390,000	
POLICE								
Police Cruiser Replacement Program	144,000	144,000	144,000	144,000	144,000	144,000	864,000	RF
Public Safety Communications/Security Improvements	100,000	100,000	100,000	100,000	100,000	100,000	600,000	OB
TOTAL POLICE	244,000	244,000	244,000	244,000	244,000	244,000	1,464,000	
FIRE & RESCUE								
<i>Command/Staff Vehicle Replacement</i>	87,000		97,000		107,000		291,000	RF
<i>Ambulance Replacement</i>		450,000		495,000		545,000	1,490,000	RF
<i>Pumper/Quint Replacement</i>			1,100,000				1,100,000	RF
<i>SCBA Gear</i>			913,000				913,000	RF
<i>Squad Replacement</i>				850,000			850,000	RF
<i>Aerial Platform Replacement</i>					2,500,000		2,500,000	DF
<i>Personal Protective Gear</i>					385,000		385,000	RF
<i>Mobile and Portable Radio Replacement</i>						530,000	530,000	RF
TOTAL FIRE & RESCUE	87,000	450,000	2,110,000	1,345,000	2,992,000	1,075,000	8,059,000	
COMMUNITY SERVICES - PUBLIC WORKS								
PW Heavy Equipment	500,000	550,000	600,000	650,000	700,000	750,000	3,750,000	RF
General Streets Improvements	2,435,109	2,532,513	2,633,814	2,739,166	2,848,733	2,962,682	16,152,017	OB
General Sidewalk Improvements	131,592	136,856	142,330	148,023	153,944	160,102	872,847	OB
Bridge Improvements	200,000	250,000	200,000	200,000	200,000	220,000	1,270,000	OB
Drainage System Improvements	300,000	350,000	400,000	450,000	500,000	550,000	2,550,000	OB
Traffic Signal Upgrades/Traffic Calming	90,000	90,000	90,000	90,000	90,000	90,000	540,000	OB
<i>Bridge Deck - Chestnut St</i>	900,000	444,000					1,344,000	DF
<i>Cochecho River Replace Storm Drain Outfall</i>	1,000,000	1,000,000					2,000,000	DF
<i>Portland Avenue Retaining Wall*</i>	100,000						100,000	DF
<i>Street Reconstruction - Court/Union*</i>	1,000,000	268,000					1,268,000	DF
<i>Street Reconstruction - Fifth/Grove*</i>	1,000,000	100,000					1,100,000	DF
<i>Street Reconstruction Lower Central Avenue*</i>			1,850,000	900,000	245,550	1,500,000	4,495,550	DF
Bridge Replacement - Oak Street			5,000,000				5,000,000	GR
Culvert Reconstruction - Portland Avenue				1,600,000	400,000		2,000,000	DF
<i>Street Reconstruction - Oak/Ham/Ela*</i>						1,000,000	1,000,000	DF
TOTAL COMM SERV - PW	7,656,701	5,721,369	10,916,144	6,777,189	5,138,227	7,232,784	43,442,414	
CULTURE & RECREATION								
Transfer to Capital Reserve - Park/Playground Imprv.	125,000	135,000	140,000	140,000	140,000	140,000	820,000	OB
Park Infrastructure Replace/Maintenance	75,000	75,000	75,000	75,000	75,000	75,000	450,000	RF
Community Trail Phase IV-B	131,000	500,000					631,000	RF/GR
Indoor Pool Solar Panel Purchase		150,000					150,000	RF
<i>Outdoor Pool Improvements</i>				410,000			410,000	RF
Applevale Park Renovations						150,000	150,000	RF
<i>Arena - Foster Rink Air Conditioning</i>						75,000	75,000	RF
Morningside Park/Garrison Park Renovations						175,000	175,000	RF
TOTAL CULTURE & RECREATION	331,000	860,000	215,000	625,000	215,000	615,000	2,861,000	
PUBLIC LIBRARY								
Library Books and Collections	133,118	137,112	141,225	145,462	149,826	154,320	861,063	OB
<u>Library Facility Upgrades</u>		2,000,000	2,000,000	400,000			4,400,000	DF
TOTAL PUBLIC LIBRARY	133,118	2,137,112	2,141,225	545,462	149,826	154,320	5,261,063	
TOTAL CITY DEPARTMENTS	12,211,819	11,312,481	17,501,369	11,891,651	11,289,053	12,271,104	76,477,477	
EDUCATION								
Transfer to Capital Reserve - Curriculum	150,000	150,000	150,000	150,000	150,000	150,000	900,000	OB
Transfer to Capital Reserve - Facilities	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000	OB
Transfer to Capital Reserve - Info. Technology	20,000	20,000	20,000	20,000	20,000	20,000	120,000	OB
Transfer to Capital Reserve - Athletics	20,000	20,000	20,000	20,000	20,000	20,000	120,000	OB
Curriculum Replacement and Upgrade	100,000	100,000	100,000	100,000	100,000	100,000	600,000	RF
Facilities/School Maintenance and Repairs District Improv	100,000	100,000	100,000	100,000	100,000	100,000	600,000	RF
DMS Roof Maintenance and Repairs	650,000						650,000	RF
Furniture Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000	OB
<i>Information Technology Replacement and Upgrade</i>	485,000	485,000	485,000	485,000	485,000	485,000	2,910,000	OB
DHS Equip Storage, Bleacher, Turf/Track Replacement		2,500,000					2,500,000	DF
<i>Garrison Elementary School Renovations</i>			6,500,000				6,500,000	DF
DHS Solar Panel Purchase			600,000	100,000	100,000	200,000	1,000,000	RF

Capital Improvements Program - FY2024-2029

Adopted 26-Oct-22

All Projects								
BOLD = New Project			* = Multi Category Project					
UNDERLINED = Change in Schedule			ITALIC = \$ Change					
PROJECT DESCRIPTION	2024	2025	2026	2027	2028	2029	Total	Finance Method
TOTAL EDUCATION	1,800,000	3,650,000	8,250,000	1,250,000	1,250,000	1,350,000	17,550,000	
TOTAL GENERAL FUND	14,011,819	14,962,481	25,751,369	13,141,651	12,539,053	13,621,104	94,027,477	
SPECIAL REVENUE FUNDS								
Building Access Control and CCTV Systems	100,000	100,000	100,000				300,000	GR
Conservation Funding	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000	OB
<i>DoverNet Client System Replacement</i>	60,420	62,195	62,195	62,195	62,195	62,195	371,395	OB
School Athletic Improvements	30,000	30,000	30,000	30,000	30,000	30,000	180,000	OB
School Cafeteria Maintenance/Repair/Upgrade	40,000	40,000	40,000	40,000	40,000	40,000	240,000	OB
School Light Vehicle Replacement	50,000	50,000	50,000	50,000	50,000	50,000	300,000	OB
Downtown Snow Removal Equipment	78,789						78,789	OB
<i>Elementary School HVAC upgrades</i>	3,850,000						3,850,000	GR
<i>McConnell Center Boiler & Pump Replacement</i>	170,000						170,000	OB
<i>McConnell Center Gym AC</i>		270,000					270,000	OB
<i>McConnell Center Rubber Roof</i>			281,500				281,500	OB
Parking Facility - Downtown			8,100,000				8,100,000	DF
TOTAL SPECIAL REVENUE FUNDS	4,629,209	802,195	8,913,695	432,195	432,195	432,195	15,641,684	
TIF FUNDS								
<i>Site improvements -Waterfront/Dredge Cell Closure</i>	4,000,000						4,000,000	DF
<i>Street Reconstruction Henry Law Avenue/River Street</i>		3,300,000	3,300,000				6,600,000	DF
Park Improvements - Waterfront		100,000	2,000,000				2,100,000	DF
TOTAL TIF FUNDS	4,000,000	3,400,000	5,300,000	0	0	0	12,700,000	
COMMUNITY SERVICES - WATER FUND								
Transfer to Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000	OB
Water Exploration	100,000	100,000	100,000	100,000	100,000	100,000	600,000	RF
Water Heavy Equipment Replacement	40,000	40,000	40,000	40,000	40,000	40,000	240,000	RF
Water Light Vehicle Replacement*	15,000	15,000	15,000	15,000	15,000	15,000	90,000	OB
Water Main Replacement - City Wide	168,730	175,479	182,498	189,798	197,390	205,286	1,119,181	RF
Water Meter Replacement	175,000	175,000	175,000	175,000	175,000	175,000	1,050,000	OB
Water Treatment Plant & Well Equipment	84,365	87,740	91,249	94,899	98,695	102,643	559,591	RF
Wellhead Protection	100,000	100,000	100,000	100,000	100,000	100,000	600,000	RF
Mill Street Pump Station *	2,113,500						2,113,500	GR
<i>Watermain Replacement - Court/Union*</i>	1,808,000						1,808,000	DF
<i>Watermain Replacement - Fifth/Grove*</i>	250,000						250,000	DF
<i>Rehabilitate Garrison Hill Water Storage Tank</i>		2,100,000					2,100,000	DF
Water System Model and Asset Management		450,000					450,000	DF
New Supply Source Development			300,000	4,000,000	4,000,000		8,300,000	DF/RF
<i>Water Main Replacement - Littleworth Road</i>			1,200,000	1,200,000	1,200,000		3,600,000	DF
<i>Water Main Replacement - Lower Central Avenue*</i>			1,800,000				1,800,000	DF
Water Main Replacement - Central Avenue				300,000	3,700,000		4,000,000	DF
Well Upgrades - Hughes Well				2,000,000	2,000,000	1,000,000	5,000,000	DF
<i>Water Main Replacement - Oak/Ham/Ela*</i>						1,000,000	1,000,000	DF
TOTAL WATER FUND	5,354,595	3,743,219	4,503,747	8,714,697	12,126,085	3,237,929	37,680,272	
COMMUNITY SERVICES - SEWER FUND								
Transfer to Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000	OB
Inflow/Infiltration Study/Mitigation	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000	RF
Pump Station Equipment Replace-Maint.	84,365	87,739	91,249	94,899	98,695	102,643	559,590	OB
Sewer Heavy Equipment Replacement	40,000	40,000	40,000	40,000	40,000	40,000	240,000	RF
Sewer Light Vehicle Replacement*	15,000	15,000	15,000	15,000	15,000	15,000	90,000	OB
Sewer Main Replacements - City Wide	168,730	175,479	182,498	189,798	197,390	205,286	1,119,181	RF
WWTP General Permit Compliance	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000	OB
Phase C Inflow & Infiltration Removal	1,950,000						1,950,000	DF
<i>Pump Station Upgrade - Mill Street*</i>	500,000	2,300,000	1,000,000				3,800,000	DF
<i>Pump Station Upgrade - River Street</i>	4,500,000						4,500,000	DF
<i>Sewer Main Replacement - Fifth/Grove*</i>	100,000						100,000	RF
<i>Sewer Main Replacement - Court/Union*</i>		1,400,000					1,400,000	DF
<i>Pump Station Upgrade - Charles Street</i>			400,000	1,100,000			1,500,000	DF
<i>WWTP - Capacity Upgrades, Treatment</i>			300,000		6,300,000	1,100,000	7,700,000	DF
Sanitary Sewer Model						300,000	300,000	RF
TOTAL SEWER FUND	8,558,095	5,218,218	3,228,747	2,639,697	7,851,085	2,962,929	30,458,771	
TOTAL OTHER FUNDS	22,541,899	13,163,632	21,946,189	11,786,589	20,409,365	6,633,053	96,480,727	
TOTAL ALL PROJECTS	36,553,718	28,126,113	47,697,558	24,928,240	32,948,418	20,254,157	190,508,204	

Budgeted Personnel Positions by Department

Full Time Equivalents Function Description	Work Week	Adopted FY22	Adopted FY23	Proposed FY24	Percent of Total	Change	Description of Change
EXECUTIVE							
41320 City Manager's Office	40	1.88	1.88	1.88	0.5%	0.00	
41330 Human Resources Office	40	2.63	2.63	2.63	0.7%	0.00	
41530 City Attorney's Office	40	3.00	3.00	3.00	0.8%	0.00	
46510 Business Development Office	40	2.00	3.00	3.00	0.8%	0.00	
41340 Media Services	40	4.08	4.08	4.08	0.0%	0.00	
49200 Information Tech. Office (DoverNet)	40	6.60	8.60	10.00	2.8%	1.40	Added 1 FT IT Technician position and 1 PT IT Technician position
41991 Waterfront TIF District	40	0.00	0.60	1.00	0.3%	0.40	Increased Project Manager from PT to FT
Total Executive		20.18	23.78	25.58	7.1%	1.80	
FINANCE							
41511 Finance & Accounting	40	7.93	7.93	7.93	2.2%	0.00	
41513 Tax Assessment Division	40	3.00	3.00	3.00	0.8%	0.00	
41520 City Clerk/Tax Collection Division	40	10.90	10.90	10.90	3.0%	0.00	
41525 Elections		0.90	0.90	0.90	0.3%	0.00	
Total Finance		22.73	22.73	22.73	6.3%	0.00	
PLANNING							
41910 Planning Department	40	7.42	7.42	8.70	2.4%	1.28	Added 1 FT Assistant Planner (Housing Navigator) position
46311 Planning - Comm Devlmt Block Grant	40	0.58	0.58	0.30	0.1%	-0.28	Decrease City Planner allocation to CDBG Grant
Total Planning		8.00	8.00	9.00	2.5%	1.00	
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	0.2%	0.00	
42120 Police Field Ops - Sworn	41.25	35.06	36.09	36.09	10.1%	0.00	
42120 Police Field Ops - Non sworn	40	1.00	1.00	1.65	0.5%	0.65	Added A PT Traffic Coordinator position
42120 Police Spec Rev Grants - Sworn	41.25	2.06	2.06	2.06	0.6%	0.00	
42120 Police Spec Rev Grants - Non Sworn	40	3.05	3.05	6.40	1.8%	3.35	Added a FT Outreach Social Worker and 2 FT Prevention Programmers
42130 Parking Activity - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42130 Parking Activity - Non sworn	35	6.90	7.80	8.30	2.3%	0.50	Added a PT Parking Enforcement Officer
42150 Police Support - Sworn	41.25	17.53	16.50	16.50	4.6%	0.00	
42150 Police Support - Non sworn	30	10.03	10.08	10.08	2.8%	0.00	
42170 Police Buildings - Non sworn	40	1.40	1.40	1.40	0.4%	0.00	
42180 Police PS Dispatch - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42180 Police PS Dispatch - Non sworn	40	11.00	11.00	11.00	3.1%	0.00	
Total Sworn		55.66	55.66	55.66	15.5%	0.00	
Total Non Sworn		34.26	35.21	39.71	11.1%	4.50	
Total Police		89.91	90.86	95.36	26.6%	4.50	
FIRE & RESCUE							
42210 Fire and Rescue - Admin	40	6.63	6.63	6.63	1.8%	0.00	
42220 Fire and Rescue - Suppression	40/42	56.31	64.71	64.71	18.0%	0.00	
42250 Inspection Services	40	6.75	6.75	7.75	2.2%	1.00	Added a FT Building Inspector
Total Fire & Rescue		69.68	78.08	79.08	22.0%	1.00	
PUBLIC WORKS							
43111 CSD - Administration	40	1.50	1.75	2.50	0.7%	0.75	Changed Allocation of Administrative clerical positions
43112 CSD - Engineering Division	40	4.50	4.50	4.00	1.1%	-0.50	Changed Allocation of Administrative clerical positions
43121 CSD - Streets & Drains	40	5.00	5.00	5.00	1.4%	0.00	
43155 CSD - Storm Water	40	6.00	6.41	6.41	1.8%	0.00	
43180 CSD - Facilities & Grounds	40	12.94	12.94	12.94	3.6%	0.00	
41941 CSD - General Gov't Bldgs	40	2.18	2.25	2.25	0.6%	0.00	
41951 CSD - Cemetery	40	3.31	3.31	3.31	0.9%	0.00	
43230 CSD - Recyc & Waste Mgmt Div.	40	3.00	2.25	2.25	0.6%	0.00	
43250 CSD - Sewer	40	10.65	11.15	11.23	3.1%	0.07	Eliminated 50% of FT Maintenance Mechanic, Added PT Project Manager Changed Allocation of Administrative clerical positions
43256 CSD - Sewer - WWTP	40	7.00	7.00	7.00	1.9%	0.00	
43320 CSD - Water	40	11.35	12.35	12.18	3.4%	-0.18	Eliminated 50% of FT Maintenance Mechanic, Added PT Project Manager Changed Allocation of Administrative clerical positions
49200 CSD - Fleet Maintenance	40	6.13	6.13	6.00	1.7%	-0.13	Changed Allocation of Administrative clerical positions
Total Comm Serv - Public Works		73.55	75.04	75.06	20.9%	0.02	
RECREATION							
45110 Recreation Admin	40	5.60	5.60	5.60	1.6%	0.00	
45124 Indoor Pool	40	7.46	7.46	7.46	2.1%	0.00	
45125 Thompson Pool	40	1.68	1.68	1.68	0.5%	0.00	
Various Recreation Pgm Fund		5.26	5.26	4.91	1.4%	-0.35	Reduced Seasonal position hours
41941 McConnell Center	40	2.50	2.50	2.50	0.7%	0.00	
45149 Arena Facility	40	10.05	10.05	10.05	2.8%	0.00	
Total Recreation		32.56	32.56	32.21	9.0%	-0.35	
PUBLIC LIBRARY							
45500 Public Library	35	17.21	17.21	17.21	4.8%	0.00	
Total Culture & Recreation		49.77	49.77	49.42	13.8%	-0.35	
PUBLIC WELFARE							
44410 Welfare	37	2.75	2.75	2.75	0.8%	0.00	
Total Public Welfare		2.75	2.75	2.75	0.8%	0.00	
TOTAL FULL TIME EQUIVALENTS - CITY		336.57	351.01	358.98	100.00%	7.97	

FTE = Forty Hours per Week

City of Dover

Analysis of Budgeted Full Time Equivalent Positions by Fiscal Year

	Change		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	2015-2024	% Change												
Population (Census, NHOSP, Trended)	3,984	13.13%	34,333	33,935	33,537	33,139	32,741	31,233	30,947	30,419	30,384	30,349	30,241	30,149
FTEs per Department & Fund														
Executive (incl DoverNet Fund)	16.38	199.70%	24.58	23.18	20.18	18.88	17.76	15.99	14.36	11.30	9.20	8.20	8.29	8.09
Finance (incl Utility Billing)	1.65	7.83%	22.73	22.73	22.73	22.73	22.73	21.23	21.23	22.23	22.08	21.08	20.91	20.36
Planning	5.25	117.98%	9.70	8.02	7.42	6.12	5.12	5.85	5.85	5.85	5.63	4.45	4.45	4.43
Total General Government	23.28	69.01%	57.00	53.92	50.32	47.72	45.61	43.06	41.43	39.37	36.91	33.73	33.65	32.88
Police	8.28	11.77%	78.60	77.95	77.90	78.60	76.34	74.28	74.93	73.93	70.95	70.33	68.06	67.62
Fire & Rescue	17.61	28.65%	79.08	78.08	69.68	69.68	69.68	69.31	68.81	68.31	66.68	61.47	61.21	60.45
Total Public Safety	25.89	19.64%	157.68	156.03	147.58	148.28	146.02	143.58	143.73	142.23	137.63	131.80	129.27	128.07
Public Works (incl Fleet Maint Fund)	5.26	13.36%	44.66	45.54	45.05	45.05	44.05	42.70	41.70	41.70	40.83	39.40	39.40	39.50
Recreation	0.74	3.10%	24.80	24.80	24.80	24.55	23.55	24.73	25.16	24.18	24.05	24.05	24.05	24.05
Public Library	3.09	21.88%	17.21	17.21	17.21	17.25	16.60	16.29	15.04	14.92	14.80	14.12	13.91	13.91
Total Culture & Recreation	3.83	10.04%	42.01	42.01	42.01	41.80	40.14	41.01	40.20	39.10	38.85	38.18	37.96	37.96
Public Welfare	0.00	0.00%	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Total General Fund	58.26	23.70%	304.10	300.25	287.71	285.60	278.57	273.10	269.81	265.15	256.97	245.85	243.03	241.16
Planning - CDBG Fund	-0.75	-71.43%	0.30	0.58	0.58	0.88	0.88	0.88	0.88	0.88	0.87	1.05	1.05	1.07
Police Grant Funds	4.55	116.29%	8.46	5.11	5.11	3.68	4.71	4.71	4.71	4.71	3.68	3.91	3.91	4.09
Parking Activity Fund	3.78	83.43%	8.30	7.80	6.90	7.55	6.18	5.18	5.05	5.05	4.90	4.53	4.40	4.40
McConnell Fund	0.75	42.86%	2.50	2.50	2.50	3.25	3.25	3.25	3.25	3.25	1.75	1.75	1.75	1.75
Recreation Fund	-2.03	-29.22%	4.91	5.26	5.26	5.26	6.25	6.25	7.08	7.94	7.94	6.94	6.94	6.94
Total Special Revenue Funds	6.30	34.65%	24.47	21.26	20.36	20.63	21.27	20.27	20.97	21.83	19.14	18.18	18.05	18.25
Water Fund	1.83	17.38%	12.33	11.85	10.85	9.00	8.50	8.50	8.50	8.50	9.33	10.50	10.50	10.50
Sewer Fund	2.08	12.97%	18.08	17.65	17.65	15.50	15.00	15.00	15.00	15.00	15.83	16.00	16.00	15.00
Total Enterprise Funds	3.90	14.72%	30.40	29.50	28.50	24.50	23.50	23.50	23.50	23.50	25.16	26.50	26.50	25.50
Total All Departments & Funds	68.45	23.56%	358.98	351.01	336.57	330.72	323.34	316.87	314.28	310.48	301.27	290.53	287.57	284.91
FTEs per 1,000 Population														
Executive (incl DoverNet Fund)	0.45	164.92%	0.72	0.68	0.60	0.57	0.54	0.51	0.46	0.37	0.30	0.27	0.27	0.27
Finance (incl Utility Billing)	-0.03	-4.68%	0.66	0.67	0.68	0.69	0.69	0.68	0.69	0.73	0.73	0.69	0.69	0.68
Planning	0.14	92.68%	0.28	0.24	0.22	0.18	0.16	0.19	0.19	0.19	0.19	0.15	0.15	0.15
Total General Government	0.55	49.40%	1.66	1.59	1.50	1.44	1.39	1.38	1.34	1.29	1.21	1.11	1.11	1.09
Police	-0.03	-1.20%	2.29	2.30	2.32	2.37	2.33	2.38	2.42	2.43	2.34	2.32	2.25	2.24
Fire & Rescue	0.28	13.72%	2.30	2.30	2.08	2.10	2.13	2.22	2.22	2.25	2.19	2.03	2.02	2.01
Total Public Safety	0.25	5.76%	4.59	4.60	4.40	4.47	4.46	4.60	4.64	4.68	4.53	4.34	4.27	4.25
Public Works (incl Fleet Maint Fund)	0.00	0.20%	1.30	1.34	1.34	1.36	1.35	1.37	1.35	1.37	1.34	1.30	1.30	1.31
Recreation	-0.07	-8.87%	0.72	0.73	0.74	0.74	0.72	0.79	0.81	0.79	0.79	0.79	0.80	0.80
Public Library	0.04	7.74%	0.50	0.51	0.51	0.52	0.51	0.52	0.49	0.49	0.49	0.47	0.46	0.46
Total Culture & Recreation	-0.03	-2.73%	1.22	1.24	1.25	1.26	1.23	1.31	1.30	1.29	1.28	1.26	1.26	1.26
Public Welfare	-0.01	-11.60%	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.09
Total General Fund	0.76	9.34%	8.86	8.85	8.58	8.62	8.51	8.74	8.72	8.72	8.46	8.10	8.04	8.00
Planning - CDBG Fund	-0.03	-74.74%	0.01	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04
Police Grant Funds	0.12	91.20%	0.25	0.15	0.15	0.11	0.14	0.15	0.15	0.15	0.12	0.13	0.13	0.14
Parking Activity Fund	0.09	62.14%	0.24	0.23	0.21	0.23	0.19	0.17	0.16	0.17	0.16	0.15	0.15	0.15
Recreation Fund	-0.09	-37.43%	0.14	0.16	0.16	0.16	0.19	0.20	0.23	0.26	0.26	0.23	0.23	0.23
Total Special Revenue Funds	0.10	18.25%	0.64	0.55	0.53	0.52	0.55	0.54	0.57	0.61	0.57	0.54	0.54	0.55
Water Fund	0.01	3.76%	0.36	0.35	0.32	0.27	0.26	0.27	0.27	0.28	0.31	0.35	0.35	0.35
Sewer Fund	0.00	-0.14%	0.53	0.52	0.53	0.47	0.46	0.48	0.48	0.49	0.52	0.53	0.53	0.50
Total Enterprise Funds	0.01	1.41%	0.89	0.87	0.85	0.74	0.72	0.75	0.76	0.77	0.83	0.87	0.88	0.85
Total FTEs per 1,000 Population	0.87	9.12%	10.38	10.27	9.96	9.88	9.78	10.04	10.05	10.10	9.86	9.52	9.45	9.39

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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 15% 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 unassigned 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.

Accounting Structure and Basis

The governmental environment differs from that of business enterprises, however, the underlying accounting discipline shares many characteristics with commercial accounting. The principles for financial accounting and reporting for state and local governments are delineated by the Governmental Accounting Standards Board (GASB). The accounting of sources and uses of financial resources is accomplished with the use of various types of funds. Each fund is a self balancing accounting entity reporting the assets, liabilities, net assets and performance of the fund. The types and sub types of funds and their purposes are presented below.

Fund Structure:

Governmental Funds - Uses the modified accrual basis of accounting and budgeting.

General Fund - To account for basic governmental services supported mainly by property taxes. For example; Police and Fire & Rescue. Accounts for all sources and uses of funds not required to be accounted for in another fund. Basis of budgeting same as accounting except for property tax revenue, budget reflects the full levy for the current year only and is not adjusted for deferral.

Special Revenue - To account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes. An example would be a Federal Grant, other than for a capital project. For example, this includes the Community Development Block Grant, School Cafeteria, School Categorical Aid grants, the Residential Solid Waste Fund and the Parking Activity Fund.

Capital Projects - To account for acquisition or construction of major capital facilities. For example, this includes the General Fund Projects of each year's Capital Improvement Program. Also includes the Tolend Road Landfill Closure Fund. This excludes capital projects pertaining to Proprietary Funds which are accounted for within those funds.

Proprietary Funds - Uses the accrual basis of accounting and budgeting, except that budgeted capital outlay items are treated as assets for accounting purposes and not reflected as expenditures.

Enterprise Funds - To account for operations financed (primarily by user fees) and operated in a manner similar to private business. This includes the Water, Sewer, Arena and Dover Industrial Development Authority funds.

Internal Service - To account for services provided to various departments of the City on a cost reimbursement basis. This includes the Workers Compensation Funds, Garage Fund, Central Stores and the 457 Deferred Compensation Fund.

Fiduciary Funds - Uses the accrual basis of accounting, except for Expendable Trusts which use modified accrual basis. These funds are not generally budgeted as they are restricted to specific uses.

Trust Funds - To account for moneys held by the City Trustees to meet the intended purpose of the trust instrument. Types include Expendable and Non-Expendable. Expendable trusts can spend the principal for the intent of the trust, such as the Motor Vehicle Waste Reclamation Fund. Non-Expendable can spend only accumulated income. These make up the majority of Trust Funds and include the Cemetery Perpetual Care and Maintenance Funds.

Agency Funds - To account for moneys held by the City acting as agent to individuals, private organizations, or other governmental units. An example is Performance Bonds held for specific purposes or the Cocheco Riverwalk Fund.

An important concept to remember is that only the minimum number of funds should be established to be consistent with legal and operating requirements of the City. Excess number of funds can result in inflexibility, undue complexity, and inefficient financial administration. For efficient cash administration the City operates with a centralized cash account, reflected within the General Fund, for all funds except trust.

Accounting Structure and Basis

Basis of Accounting and Budgeting of Funds:

Modified Accrual - Revenues are recognized when measurable and available (cash received during fiscal year or within 60 days of year end).

Expenditures are recognized in the period when the liability is incurred, if measurable regardless of when cash is disbursed. An exception is made for unmatured interest on general long term debt which is recognized when due.

Accrual - Revenues are recognized when earned and become measurable regardless of when cash is received.

Expenses are recognized in the period when the liability is incurred, if measurable, regardless of when cash is disbursed.

Budgetary Accounts:

A budgetary account for revenues and expenditures is identified using six sets of numbers. The first series of numbers relates to the fund, the second the function. A function represents a cost center within a fund. Function usually denotes a division of a department. These numbers are found in the upper left hand corner of the detail pages within a department's section of the budget. The third set relates to the object of the transaction. The next 2 series of numbers relate to Project & Fiscal Year, used mainly with grants and Capital Projects. The final set relates to the Department. The budget is primarily organized by department, then function. Functions are categorized according to the following major categories:

41000 General Government - Functions which support general operations to both the public and other departments of the city, including the legislative body. For example, the Planning Department.

42000 Public Safety - Functions which provide protection of the citizenry and its property. For example, the Police Department and Fire and Rescue.

43000 Public Works - Functions which provide the construction and maintenance of the infrastructure of the city, such as buildings, roads, drains and utilities. For example, Community Services Department's Streets and Drains Division.

44000 Human Services - Functions which provide social services to the economically disadvantaged. For example, the Human Services' Welfare Division.

45000 Culture and Recreation - Functions which provide cultural, including informational services, and recreational activities for the citizens. For example, the Public Library and the Community Services Department's Indoor Pool Division.

47000 Debt Service - Functions which accounts for the payment of principal and interest on both long and short term debt, such as bonds or Tax Anticipation Notes. Found in the General Fund only under the Other Charges tab.

49000 Transfers - Functions which accounts for the transfer of funds from the General Fund to other funds of the city.

48000 Intergovernmental - Functions which accounts for payments to other governmental unit, such as the County Tax apportionment.

46900 Education - Functions which provide educational services to all ages of citizens, mainly grades one through twelve.

Accounting Structure and Basis

The third series of numbers relates to a revenue or expenditure object. A series of standard revenue and expenditure objects is used for all budgeted funds. Revenue are categorized by source of the funds. Expenditures are categorized by the primary object of expenditure. The following explains the major budget categories for both revenue and expenditures accounts:

Revenue - 3000 Account Series

- 3100 Taxes** - Revenue derived from the levying of taxes, such as 3110 Property Taxes. Also includes Tax Interest and Penalties 3190.
- 3200 Licenses & Permits** - Revenue from fees collected for issuance of licenses or permits to individuals and businesses. For example, Motor Vehicle Permits, 3220.
- 3300 Intergovernmental** - Revenue from other governments, such as the state. For example, the Shared Revenue Block Grant received from the State, 3351.
- 3400 Charges for Services** - Revenue from user fees for services rendered. For example Ambulance Services, 3425.
- 3500 - 3600 Misc. Revenue** – Revenue derived from various sources mainly relating to the use of property and money. For example from penalties assessed or late charges, revenue derived from use or sale of city assets and Investment Income 3610.
- 3700 Education** - Revenue received from the School Department. For example, tuition from other communities and State aid to education.
- 3910 - 3920 Operating Transfers In** – Revenue received from other funds of the City. For example, Transfer from Trust Fund 3918.
- 3930 - 3999 Other Financing Sources** - Revenue not otherwise categorized. For example, Budgetary Use of Fund Balance 3999.

Expenditures - 4000 Account Series

- 4100 & 4200 Personal Services** - Expenditures related to salaries, wages and fringe benefits for regular and temporary full time, part time and seasonal employees. For example, 4130 Overtime.
- 4300 - 4500 Purchased Services** - Expenditures for goods and services obtained from vendors for operations. For example, 4334 Legal Fees.
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ESTIMATED REVENUES. The budgetary estimates of revenue to be received from various sources.

EXPENDITURES. The measurement of net decreases in financial resources within governmental funds. This includes current operating expenses, debt service and capital outlays.

EXPENSES. The measurement of outflows or other decreases in assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the ongoing central operation.

FISCAL YEAR. A 12 month period to which the annual operating budget applies and at the end of which the city determines its financial position and the results of operations.

FIDUCIARY FUND TYPES. To account for assets held by the government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and /or other funds.

FUND. A fiscal and accounting entity with a self balancing set of accounts for recording results of operation and reflecting related assets and liabilities.

FUND BALANCE. The accumulated equity balance in a governmental fund resulting from operations over the years. This is the difference between fund assets and fund liabilities (also see Net Assets).

GENERAL FUND. A fund used to account for basic governmental services supported generally by taxes. Accounts for all financial resources not required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities, except those accounted for in proprietary or fiduciary funds.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. See Other Charges Section for information relating to the city's Internal Service Funds.

INVESTED IN CAPITAL ASSETS. A component of net assets that consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt that is attributed to the assets.

LIABILITIES. Claims arising from present obligations to transfer assets or provide services in the future resulting from past transactions or events.

Accounting and Budgetary Definitions

MEASUREMENT FOCUS. The accounting convention that determines (1) which assets and liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

MODIFIED ACCRUAL BASIS. Accounting basis under which revenues are recognized when they become measurable and available. Expenditures are recognized when the fund liability is incurred, except for long term debt interest, which is recognized when due.

NET ASSETS. Total assets less total liabilities, i.e., the equity or net worth of a fund. Components include Invested in Capital Assets, Restricted and Unrestricted Net Assets.

NET INCOME. Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

NOMINAL DOLLARS. Dollars unadjusted for inflation. (Also see Constant Dollars.)

PRESENT VALUE. The discounted value of a future amount of cash, assuming a given interest rate.

OPERATING BUDGET. See Annual Budget.

PROPRIETARY FUND TYPE. The classification used to account for a government's ongoing organizations and activities that are similar to those found in the private sector and whose operations are financed primarily by user fees.

RETAINED EARNINGS. The accumulated equity balance in an enterprise or internal service fund resulting from operations over the years. This is the difference between fund assets and fund liabilities and therefore includes equity in fixed assets.

REVENUES. (1) For governmental funds - Increases in net current assets from other than expenditure refunds. Debt proceeds and transfers classified separately. (2) For proprietary funds - Increases in net total assets from other than expense refunds and capital contributions. Residual and operating transfers classified separately.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue. This is the only type of general obligation bond allowed for public improvements by municipalities in NH.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes.

TAX LEVY. An annual amount of taxes imposed by the city on property owners in support of its fiscal year budget.

TAX RATE. The rate per \$1,000 of assessed valuation of property used to calculate the tax assessment of a parcel of property. The rate is derived by dividing the amount to be raised in taxes by the total assessed value of the City divided by 1000.

TAX ANTICIPATION NOTES. Notes issued in anticipation of future tax collections, the proceeds of which provides cash for operations. These notes are payable within one year of issue.

USE OF FUND BALANCE. Term used for budgetary purposes to reflect the amount that budgeted expenditures (appropriations) exceed estimated revenues. This budgeted net loss is financed by use of a fund's fund balance available from previous fiscal years. For accounting purposes this is not considered revenue. Also see Deficit Spending.

Accounting Structure and Basis

The governmental environment differs from that of business enterprises, however, the underlying accounting discipline shares many characteristics with commercial accounting. The principles for financial accounting and reporting for state and local governments are delineated by the Governmental Accounting Standards Board (GASB). The accounting of sources and uses of financial resources is accomplished with the use of various types of funds. Each fund is a self balancing accounting entity reporting the assets, liabilities, net assets and performance of the fund. The types and sub types of funds and their purposes are presented below.

Fund Structure:

Governmental Funds - Uses the modified accrual basis of accounting and budgeting.

General Fund - To account for basic governmental services supported mainly by property taxes. For example; Police and Fire & Rescue. Accounts for all sources and uses of funds not required to be accounted for in another fund. Basis of budgeting same as accounting except for property tax revenue, budget reflects the full levy for the current year only and is not adjusted for deferral.

Special Revenue - To account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes. An example would be a Federal Grant, other than for a capital project. For example, this includes the Community Development Block Grant, School Cafeteria, School Categorical Aid grants, the Residential Solid Waste Fund and the Parking Activity Fund.

Capital Projects - To account for acquisition or construction of major capital facilities. For example, this includes the General Fund Projects of each year's Capital Improvement Program. Also includes the Tolend Road Landfill Closure Fund. This excludes capital projects pertaining to Proprietary Funds which are accounted for within those funds.

Proprietary Funds - Uses the accrual basis of accounting and budgeting, except that budgeted capital outlay items are treated as assets for accounting purposes and not reflected as expenditures.

Enterprise Funds - To account for operations financed (primarily by user fees) and operated in a manner similar to private business. This includes the Water, Sewer, Arena and Dover Business and Industrial Development Authority funds.

Internal Service - To account for services provided to various departments of the City on a cost reimbursement basis. This includes the Workers Compensation Funds, Garage Fund, Central Stores and Fleet Services.

Fiduciary Funds - Uses the accrual basis of accounting, except for Expendable Trusts which use modified accrual basis. These funds are not generally budgeted as they are restricted to specific uses.

Trust Funds - To account for moneys held by the City Trustees to meet the intended purpose of the trust instrument. Types include Expendable and Non-Expendable. Expendable trusts can spend the principal for the intent of the trust, such as the Motor Vehicle Waste Reclamation Fund. Non-Expendable can spend only accumulated income. These make up the majority of Trust Funds and include the Cemetery Perpetual Care and Maintenance Funds.

Agency Funds - To account for moneys held by the City acting as agent to individuals, private organizations, or other governmental units. An example is Performance Bonds held for specific purposes or the Cocheco Riverwalk Fund.

An important concept to remember is that only the minimum number of funds should be established to be consistent with legal and operating requirements of the City. Excess number of funds can result in inflexibility, undue complexity, and inefficient financial administration. For efficient cash administration the City operates with a centralized cash account, reflected within the General Fund, for all funds except trust.

Accounting Structure and Basis

Basis of Accounting and Budgeting of Funds:

Modified Accrual - Revenues are recognized when measurable and available (cash received during fiscal year or within 60 days of year end).

Expenditures are recognized in the period when the liability is incurred, if measurable regardless of when cash is disbursed. An exception is made for unmatured interest on general long term debt which is recognized when due.

Accrual - Revenues are recognized when earned and become measurable regardless of when cash is received.

Expenses are recognized in the period when the liability is incurred, if measurable, regardless of when cash is disbursed.

Budgetary Accounts:

A budgetary account for revenues and expenditures is identified using six sets of numbers. The first series of numbers relates to the fund, the second the function. A function represents a cost center within a fund. Function usually denotes a division of a department. These numbers are found in the upper left hand corner of the detail pages within a department's section of the budget. The third set relates to the object of the transaction. The next 2 series of numbers relate to Project & Fiscal Year, used mainly with grants and Capital Projects. The final set relates to the Department. The budget is primarily organized by department, then function. Functions are categorized according to the following major categories:

41000 General Government - Functions which support general operations to both the public and other departments of the city, including the legislative body. For example, the Planning Department.

42000 Public Safety - Functions which provide protection of the citizenry and its property. For example, the Police Department and Fire and Rescue.

43000 Public Works - Functions which provide the construction and maintenance of the infrastructure of the city, such as buildings, roads, drains and utilities. For example, Community Services Department's Streets and Drains Division.

44000 Human Services - Functions which provide social services to the economically disadvantaged. For example, the Human Services' Welfare Division.

45000 Culture and Recreation - Functions which provide cultural, including informational services, and recreational activities for the citizens. For example, the Public Library and the Community Services Department's Indoor Pool Division.

47000 Debt Service - Functions which account for the payment of principal and interest on both long and short term debt, such as bonds or Tax Anticipation Notes.

49000 Transfers - Functions which accounts for the transfer of funds from the General Fund to other funds of the city.

48000 Intergovernmental - Functions which accounts for payments to other governmental unit, such as the County Tax apportionment.

46900 Education - Functions which provide educational services to all ages of citizens, mainly grades one through twelve.

Accounting Structure and Basis

The third series of numbers relates to a revenue or expenditure object. A series of standard revenue and expenditure objects is used for all budgeted funds. Revenue are categorized by source of the funds. Expenditures are categorized by the primary object of expenditure. The following explains the major budget categories for both revenue and expenditures accounts:

Revenue - 3000 Account Series

- 3100 Taxes** - Revenue derived from the levying of taxes, such as 3110 Property Taxes. Also includes Tax Interest and Penalties 3190.
- 3200 Licenses & Permits** - Revenue from fees collected for issuance of licenses or permits to individuals and businesses. For example, Motor Vehicle Permits, 3220.
- 3300 Intergovernmental** - Revenue from other governments, such as the state. For example, the Shared Revenue Block Grant received from the State, 3351.
- 3400 Charges for Services** - Revenue from user fees for services rendered. For example Ambulance Services, 3425.
- 3500 - 3600 Misc. Revenue** – Revenue derived from various sources mainly relating to the use of property and money. For example from penalties assessed or late charges, revenue derived from use or sale of city assets and Investment Income 3610.
- 3700 Education** - Revenue received from the School Department. For example, tuition from other communities and State aid to education.
- 3910 - 3920 Operating Transfers In** – Revenue received from other funds of the City. For example, Transfer from Trust Fund 3918.
- 3930 - 3999 Other Financing Sources** - Revenue not otherwise categorized. For example, Budgetary Use of Fund Balance 3999.

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