

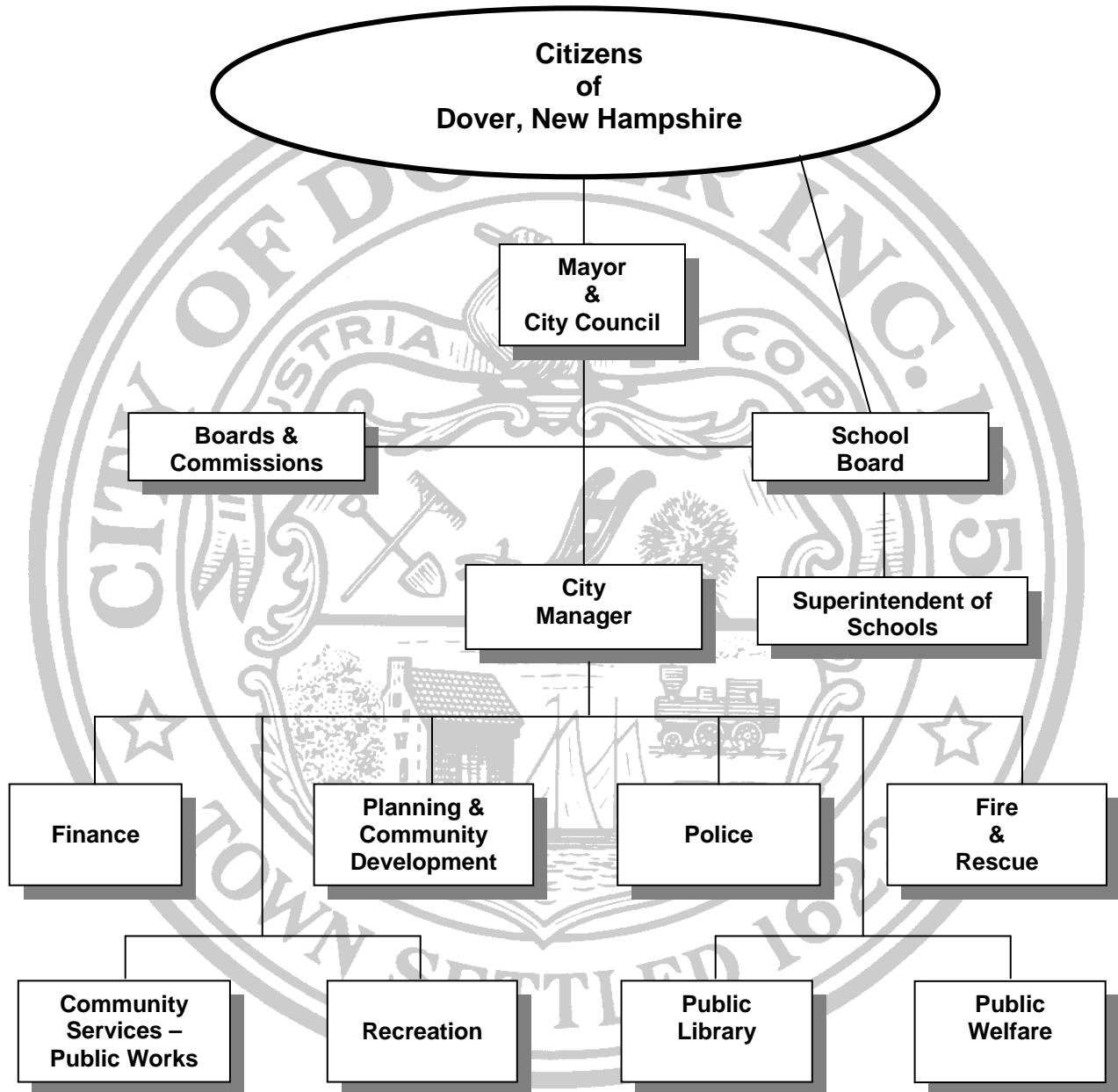
City of Dover

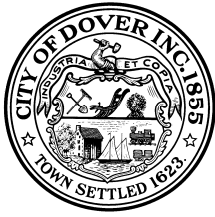
New Hampshire

Summary of Proposed Budget Fiscal Year 2016

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

City of Dover Organizational Chart





City of Dover

New Hampshire

FISCAL YEAR 2016

City Council Members

Mayor: Karen Weston

Ward 1: John O'Connor

Ward 2: William Garrison III

Ward 3: Deborah Thibodeaux

Ward 4: Dorothea Hooper

Ward 5: Catherine Cheney

Ward 6: Jason Gagnon

Deputy Mayor: Robert Carrier

At Large: Anthony McManus

City Manager

J. Michael Joyal, Jr.

Departments

Finance

Planning

Police

Fire and Rescue

Community Services

Public Library

Recreation

Public Welfare

Daniel R. Lynch

Christopher G. Parker

Anthony F. Colarusso, Jr.

Richard Driscoll

Douglas W. Steele, II

Cathy Beaudoin

Gary Bannon

Lena C. Nichols

School Board

At Large: Doris Grady

At Large: Sarah Greenshields

At Large: Amanda Russell

At Large: Betsey Andrews Parker

At Large: Carole Soule McCammon

At Large: Kathleen Morrison

At Large: Michelle Muffett-Lipinski

Student Rep: Michael Hoeing

Superintendent of Schools

Elaine M. Arbour, Ed.D.

City of Dover, NH

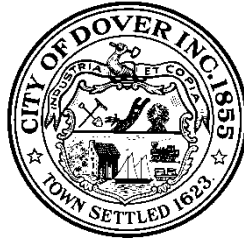
Proposed Budget Summary- Fiscal Year 2016

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City Manager

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City of Dover, New Hampshire

OFFICE OF THE CITY MANAGER

March 25, 2015

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 2016. The sources and uses of funds proposed within this budget include the School Board's approved recommendation for the School Department's operations and estimates that have been assembled for all other local government functions. I have also included the authorized and anticipated initial debt service obligations for the High School/Career Technical Center renovation. All combined, this budget proposal continues the efforts to prioritize and support an efficient delivery of core municipal services in the areas of public safety, education and infrastructure maintenance along with other basic yet essential local government activities. It does so by not only identifying the resources needed for the coming fiscal year but also responsibly anticipating and ensuring the sustainability of resources needed to meet our community needs well into the future.

Budget Considerations

The development of the Proposed Fiscal Year 2016 Budget involved a thorough review of all municipal functions and service priorities by the elected Dover School Board and our administrative staff in consultation with the citizen members of various advisory boards and commissions. This review was accomplished over the course of several months and was directly influenced by identifying and responding to the varied needs and interests of our customers – our community's residents, businesses and visitors.

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

In striving to meet the needs and expectations of our customers and respond to the various other factors that influence the budgeting process, this budget proposal reflects a total \$128,366,963 for spending from all funds. This is a 6.3% increase over the prior year and 4.6% more than the change in the year-end average of the Consumer Price Index-Urban for the Boston-Brockton-Nashua, MA-NH-ME-CT region.

Although the proposed budget as assembled for all non-school departments conforms to the tax cap requirements of our City Charter, the school department local property tax levy does not as it slightly exceeds the tax cap calculation by \$55,220 for operational related expenditures and an additional \$2,086,500, which is slightly less than had been previously anticipated for the first year of the High School/CTC renovation. As a result, the adoption of this budget as proposed will require a 2/3rd's affirmative vote by the City Council as opposed to a simple majority.

Budget Prioritization

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

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

Core Service Deliverables

The development of the Proposed Fiscal Year 2016 Budget involved an extensive review and prioritization of core services across all facets of our municipal organization. These core services include the functions of general government, public safety, public works, culture and recreation, human services and education. Also included was our community's required share of funding for intergovernmental services provided by Strafford County.

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

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

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

- **City hall hours** – restores the opening of City Hall to five days per week while retaining extended early evening hours.
- **Waterfront development** – provides initial funding required for the start of the site improvements anticipated in the adopted Waterfront Tax Increment Financing Plan and includes the allocation of planning staff to facilitate a revised development plan.

- **Middle School Police Resource Officer** – restores the placement of a Police Officer at the Middle School to function as a Resource Officer supporting the safety of educators, parents and students.
- **2nd ambulance** – provides for the full-time operation of a second ambulance to address increasing multiple emergency calls and improve response times to medical emergencies.
- **Sewer and stormwater permitting** – continues efforts to proactively plan for and maintain the infrastructure necessary to responsibly reduce environmental and budgetary impacts associated with permitted sewer and stormwater discharges
- **Tolend Superfund Remediation** – incorporates the first full year of operational funding for the pump and treat remediation systems approved by the EPA and installed by the City of Dover and the other designated responsible parties.
- **High School/CTC Renovation** – reflects the addition of the first year of debt service authorized and anticipated for the renovation of the High School and Career Technical Center.
- **Library hours** – restores the opening of the Public Library on Sundays other than summer months.

Conclusion

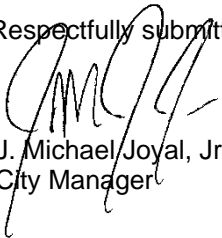
Over the course of the next several weeks, the department heads and I look forward to presenting more detailed information regarding the various revenue and expenditure items included in this proposed budget. With thoughtful discussion, citizen involvement and difficult decisions ahead, we will once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

I offer my sincere appreciation to the School Board, the School Superintendent, our department heads and all of their staff for the considerable effort expended in refining and assembling this budget proposal. I specifically would like to acknowledge Dan Lynch, our Finance Director, for the considerable time and effort he has and will continue to invest throughout this year's budget development process.

I am compelled to make special mention of not only the professionalism and commitment of all our municipal employees but also their ongoing cooperation and understanding. Our employees make significant and extraordinary efforts day in and day out in delivering the many varied services and programs that contribute to the overall quality of life in our community. Please join me in acknowledging and thanking them for their dedication and the positive difference they make in our community.

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

Respectfully submitted,



J. Michael Joyal, Jr.
City Manager

The Budget Process

Fiscal Year - July 1 through June 30

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

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

City of Dover
Fiscal Year 2016 Budget Analysis

All Budgeted Funds

Budget Development

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

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

Appropriations

The General Fund accounts for 79.5% 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 11.3% of the City's spending. This group is self-supporting and includes the Water and Sewer Utility Funds, and the Internal Service Funds. The Internal Service Funds are grouped in this section as they have the same basis of accounting, with City departments as their primary customer. Special Revenue Funds are funds whose revenues are restricted to specific areas of spending, representing 9.2% 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 FY16 budget presents the newly established Downtown Dover TIF Fund and the Waterfront TIF Fund. Both these funds are utilized for accounting for the costs of financing public improvements in each of the respective TIF districts.

Appropriations	Amount	% Total
General Fund	102,043,895	79.5%
Special Revenue	11,758,131	9.2%
Proprietary Funds	14,564,937	11.3%
Total	128,366,963	100.0%

General Fund

General Fund Appropriations

The proposed General Fund Budget for the City is \$41,280,794. This is an increase of \$2,548,689 or 6.6%. The School Board's request is \$50,409,841. This is an increase of \$2,280,737 or a 4.7% increase. The City Manager's proposed budget for the school is \$52,496,341, an increase of \$2,086,500 over the School Board's request. The increase is to budget for Year 1

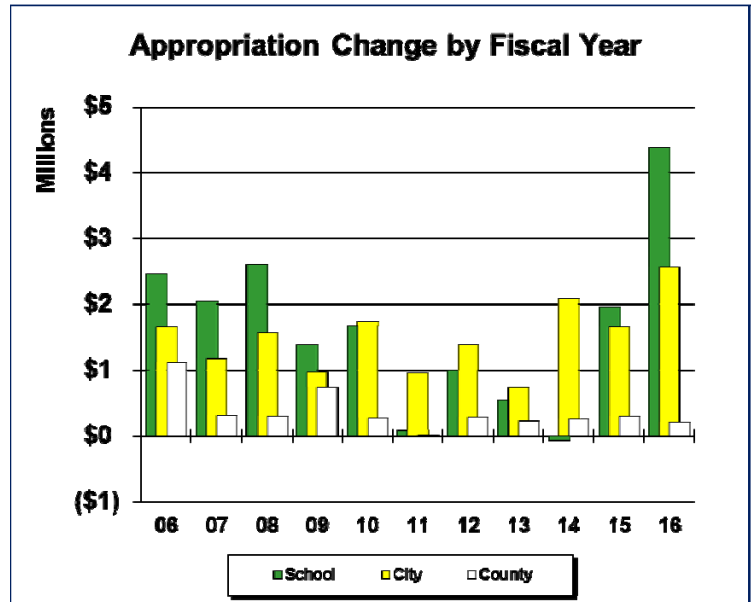
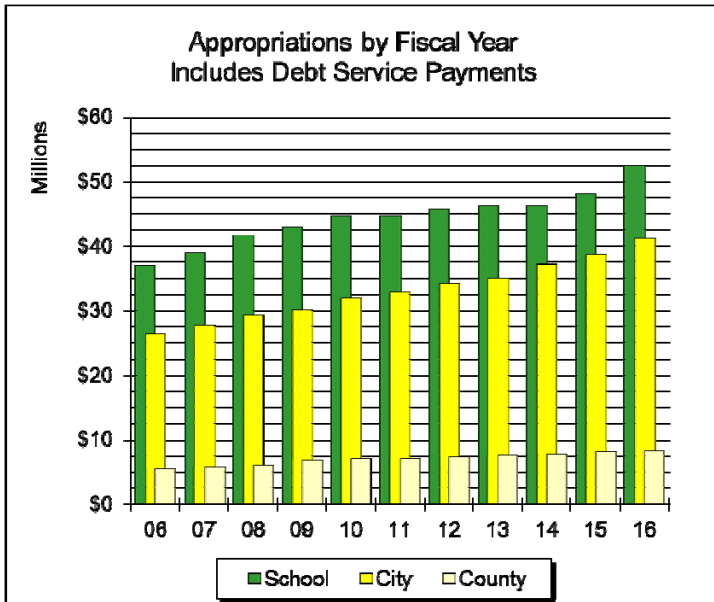
Appropriations	FY15	FY16	Change	% Chng
City*	38,732,105	41,280,794	2,548,689	6.6%
School*	48,129,104	52,496,341	4,367,237	9.1%
County	8,057,565	8,266,760	209,195	2.6%
Total	94,918,774	102,043,895	7,125,121	7.5%
* Includes share of Debt Service				

of debt service anticipated for the High School/CTC renovation. Also included in this budget, are intergovernmental expenditures of \$8,266,760 representing the County Tax levy. This is an increase of

City of Dover

Fiscal Year 2016 Budget Analysis

\$209,195, or a 2.6% increase. The bottom line of the General Fund budget is an increase in spending of 7.5% or \$7,125,121.



City Appropriation Summary

The table reflects the components of the City appropriations. The single largest component is the Personal Services section of the budget. The total increase of the Personal Services section of the budget represents \$1,341,064 or 6.5%. Other operational costs make up an increase of \$498,801 or 5.2%. These two components make up departmental operations and maintenance with a net increase of \$1,839,865 or 6.1%. The next single largest component is Debt Service at an increase of \$415,301 or 6.7%. Capital Outlay has an increase of \$293,523 or 13.1%. The components of the increase are discussed below. (Also reference the Major Budget Changes & Tax Rate Impact in this section for a concise breakdown of changes to the General Fund.)

Appropriations	FY15	FY16	Change	% Chng
Personal Services	20,718,402	22,059,466	1,341,064	6.5%
Other Operation Costs	9,547,387	10,046,188	498,801	5.2%
Total Dept Operations	30,265,789	32,105,654	1,839,865	6.1%
Capital Outlay & Reserve	2,239,826	2,533,349	293,523	13.1%
Debt Service	6,226,490	6,641,791	415,301	6.7%
Total	38,732,105	41,280,794	2,548,689	6.6%

Components of City Appropriation Increase

Salaries and wages – This portion of the budget represents an increase of \$865,102 or a 6.4% increase. There is an overall increase to staffing of 12.49 FTEs in all budgeted funds. These position changes include the addition of a full-time Planner, a full-time Police Officer, four Firefighters, a full-time Building Inspector, a full-time Truck Driver, a full-time Maintenance Technician, and additional hours in the City Clerk/Tax Collection office. The DoverNet Fund budget reflects the addition of a full-time IT Administrator. The Recreation Programs Fund budget reflects the addition of a full-time Senior Center Program Supervisor.

City of Dover

Fiscal Year 2016 Budget Analysis

Medical and dental insurance – This fiscal year Dental insurance is included at no increase in premium rates. Health insurance is budgeted at an increase of \$57,012 or 1.82%. The City has worked with employees and insurance providers to achieve new health 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 FY10 through FY16 resulting from these initiatives. The \$13.8 million in savings to the City is the result of employee withholdings and the insurance buyout program.

Dental	Savings*	Cost*	% Cost
2016	2,253,138	5,676,916	28.4%
2015	2,381,752	5,918,759	28.7%
2014	2,307,960	6,053,982	27.6%
2013	2,044,111	5,699,970	26.4%
2012	1,812,212	5,062,186	26.4%
2011	1,652,335	4,640,611	26.3%
2010	1,400,733	4,114,646	25.4%
Total	13,852,241	37,167,070	27.2%

*Note: Includes all funds

Retirement – The City Retirement costs represent an increase of \$331,425 or 13.4%. The rates set by the New Hampshire Retirement System (NHRS) used to fund the NHRS are set every two years. NHRS increased rates effective July 1, 2015 for FY16 and FY17. The rates are applied against wages. In FY10 the State down-shifted a percentage of their contribution to the City, and an additional down-shift in cost from the State took place in FY11. The State down-shifting was scheduled to end in FY12 and return to the 35% State contribution towards Police and Fire (Group II) positions. However, the entire 35% State contribution towards Group II positions is a cost that continues to be down-shifted to the City during FY16. A component of the contribution rate increase is to address the unfunded liability of the NHRS. A portion of the employer contribution rates is an attempt to decrease the NHRS unfunded liability by FY2039.

Retirement Rates				
Group	FY15%	FY16%	Change	% Chng
City	10.77	11.17	0.40	3.7%
Police	25.30	26.38	1.08	4.3%
Fire	27.74	29.16	1.42	5.1%

Worker's Compensation – The City has moved from fully self-insured for worker's compensation coverage to an insured plan. The City will remain self-funded for claims existing prior to July 1, 2014. The FY16 budget reflects a level-funding for annual premium allocations for the City General Fund departments, as well as all other departments. The actuarial report for 2014 projected a 44% decrease for claim costs for FY2016, this is based upon existing claims incurred for years 2014 and prior. For years 2015 and forward, the City is expecting to remain under an insured plan for worker's compensation.

Purchased Services – This represents a net increase of \$356,874 or 10.8%. The largest increases represents \$154,120 for maintenance of buildings, vehicles, and equipment; and \$190,294 for technical services for the City's portion of the first full year of operational funding for the Tolend Superfund remediation systems.

Supplies - This represents an increase of \$136,443 or 5.5%. The largest increase consists of utility costs, which represent a cumulative increase of \$107,368 for Natural Gas, Electricity, Propane and Heating Oil. A portion of the utility costs increase is due to reflecting the full cost of the Public Work's Facility in the General Fund, with an offsetting amount of revenue of \$56,576 being reimbursed equitably by the Water Fund and Sewer Fund.

Capital Outlay – This represents a net increase of \$293,523 as compared to FY15. Although the increase is \$293,523, the direct impacts to project funding identified within the approved Capital Improvements Program for inclusion in the annual budget is substantial. The FY16 adopted CIP identified \$2,975,689 in Capital Outlay to be financed in the FY16 General Fund operating budget. The amount included in the General Fund budget for Capital Outlay, including the reserve transfer of \$575,000, is \$2,533,349 or 85.1% of the amount adopted in the CIP. The FY16 proposed General Fund budget for City departments reflects a 6.1% level for capital outlay, including the reserve transfer of \$575,000. Credit rating agencies believe that a minimum of 5% of the budget should be earmarked for capital outlay to avoid debt burden and to keep flexibility. The FY16 budget promotes the utilization of capital reserve funding to procure such capital equipment as police vehicles, public works heavy equipment, and fire/rescue equipment.

City of Dover

Fiscal Year 2016 Budget Analysis

Other Expenses - This represents a net decrease of \$194,346 or 18.2%. The major changes relate to decreases of \$261,987 in estimate for Abatements. This decrease is offset by an increase of \$34,430 in Grants/Subsidies and an increase of \$16,396 in Contingency to meet a target level of 0.40% of General Fund budget. The financial policy target was to increase Contingency from 0.38% (FY15 level) to 0.5% in FY2016.

Transfers - This represents a net increase of \$265,165 or 8.82%. A transfer in the amount of \$2,546,483 to the OPEB Liability Fund for the General Fund portion of retirees' insurance obligations represents an increase of \$115,165. There is a decrease of \$66,835 for grant funded Police Department positions due to the loss of federal grant funding received in prior years. In FY16 the Police Department has been successful in obtaining new grants to reduce the impact of declining federal funding. The \$575,000 proposed to be added to the General Fund Capital Reserve is an amount required to be contributed to the reserve account to adequately fund planned CIP approved expenditures for Police Vehicles, Fire/Rescue Equipment, and Public Works Heavy Equipment. The proposed transfer amount to the General Fund Capital Reserve is consistent with the FY16 financial policy target. In FY16 the amount of \$150,000 is budgeted for transfer to the Waterfront TIF Fund to cover Year 1 of anticipated debt service as presented in the TIF Plan.

Debt Service – The City Debt Service is a net increase of \$415,301 or 6.7%. A portion of the increase is attributable to the net impact for debt issued in the spring of 2014 for authorized projects such as Tolend Road Reconstruction and Silver Street Reconstruction.

General Fund Revenue

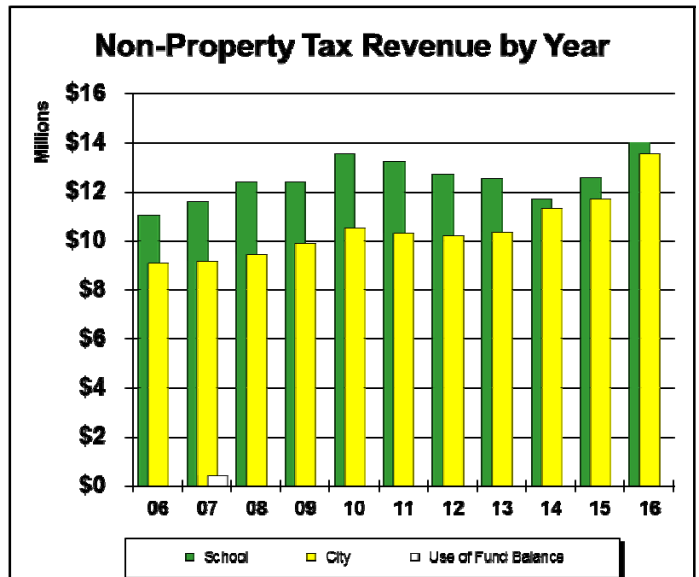
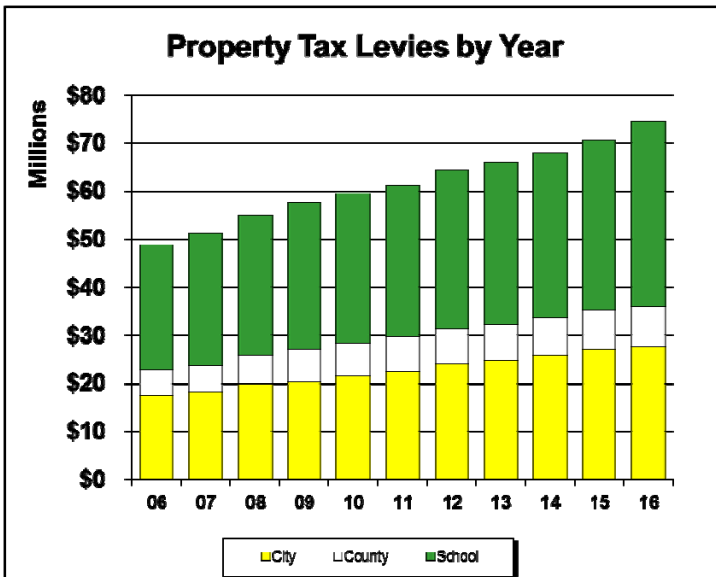
General Fund revenues are estimated at \$102,043,895 or 7.5% higher than the amounts for the prior year. Property Taxes represent 58.0% of all budgeted funds revenue and 73.0% of the General Fund's funding.

General Fund City revenue increased 15.9% and School revenue increased 11.3%. The Property Tax levy is proposed to increase 5.4%. The net increase in City revenue is due to

Estimated Revenue	FY15	FY16	Change	% Chng
City	11,685,967	13,549,668	1,863,701	15.9%
School	12,585,100	14,007,047	1,421,947	11.3%
Property Taxes	70,647,707	74,487,180	3,839,473	5.4%
Budgetary Use of Fund Bal	0	0	0	NA
Total	94,918,774	102,043,895	7,125,121	7.5%

increases in motor vehicle registration permit fees and building permit fees. There is an increase reflected for ambulance fees based on proposed full-time operation of a second ambulance. The increase in the School revenue is attributable to an increase in tuition revenue from neighboring school districts, Medicaid reimbursements and an increase in the NH State Adequate Education grant.

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



City of Dover
Fiscal Year 2016 Budget Analysis

Property Tax Information

Property Tax Rate

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

The table reflects the change in the estimated property tax rate that results from this budget's proposed appropriations and revenue estimates. Net local assessed value is estimated to be \$2,771,031,820. An estimated increase of \$25,000,000 for the value of new construction represents the increased in net local assessed value.

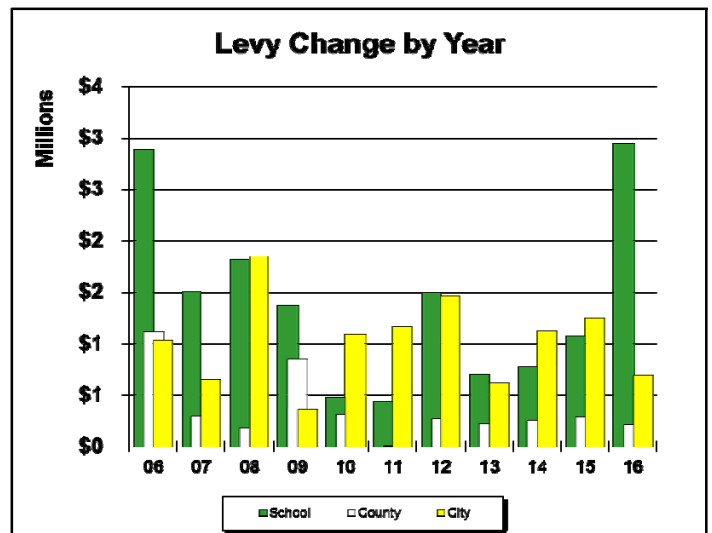
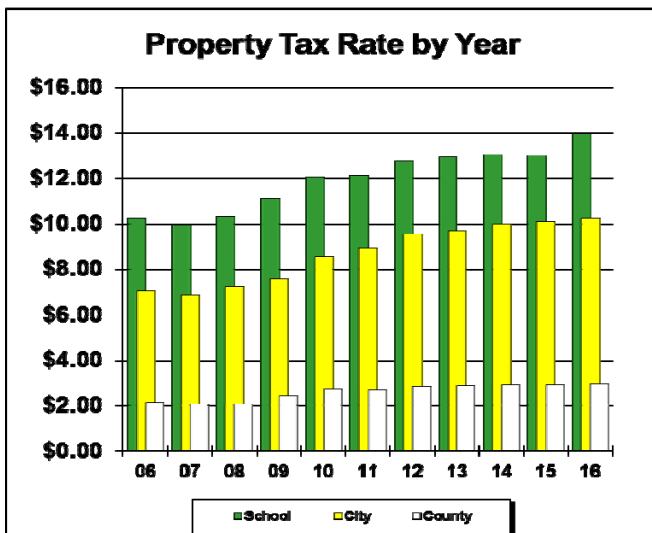
Tax Rate	FY15	FY16	Change	% Chng
City	10.09	10.24	0.15	1.5%
Use of Fund Balance	0.00	0.00	0.00	NA
Net City	10.09	10.24	0.15	1.5%
School - Local	10.50	11.44	0.94	9.0%
School - State	2.49	2.49	0.00	0.0%
Net School	12.99	13.93	0.94	7.2%
County Taxes	2.93	2.98	0.05	1.7%
Total	26.01	27.15	1.14	4.4%

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	0.48
Other Operation Costs	0.18
City Revenue Change	(0.67)
Total Operations & Maintenance	(0.01)
Capital Outlay & Reserve Transfer	0.11
Debt Service	0.15
City Budgetary Change	0.25
Change in Veterans Credit	-
Impact to City Rate of Valuation Change	(0.10)
Net City Tax Rate Change	0.15

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.



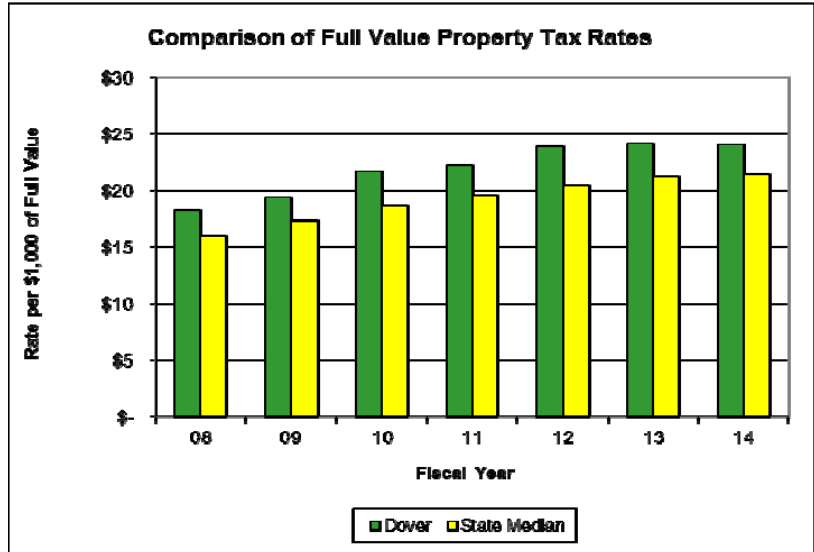
City of Dover

Fiscal Year 2016 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.

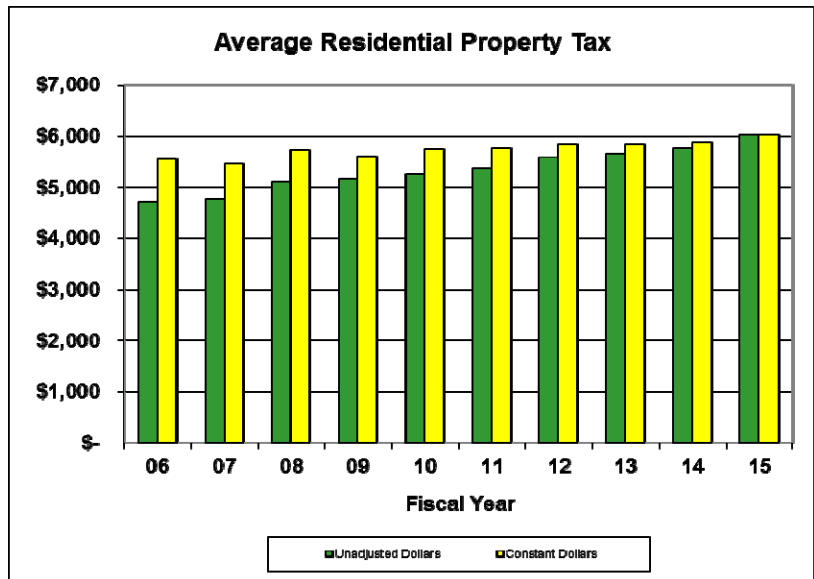
From a historical aspect, Dover's property tax rate has hovered at the median of all municipalities. The table shows 7 years of equalized tax rates for Dover and the median for all municipalities. This means that Dover's property tax rate is not in the higher or lower tax brackets, but is in the middle 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. FY15 equalization numbers will not be available until later in the year.



Residential Property Taxes

Average residential property taxes have increased 0.7% annually in constant dollars over a 10 year period (2.7% annually in nominal or unadjusted dollars). Over a 5 year period the annual increases are 1.0% and 2.8% 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.

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

City of Dover

Fiscal Year 2016 Budget Analysis

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 2014 = Fiscal Year 2015).

Property Class	2007	2008	2009	2010	2011	2012	2013	2014
All Properties	96%	95%	95%	97%	98%	99%	96%	95%
Vacant Land	82%	93%	96%	99%	94%	97%	99%	96%
Single Family	97%	95%	96%	97%	98%	98%	94%	95%
Condominiums	97%	95%	93%	97%	98%	99%	97%	95%
Mobile Homes	93%	90%	94%	96%	103%	101%	96%	94%
Multi-Family Housing (2-3 units)	90%	93%	89%	99%	101%	100%	97%	95%
Apartments (more than 3 units)	102%	91%	95%	91%	86%	101%	102%	97%
Waterfront Improved	81%	93%	92%	NA	95%	99%	96%	97%
Waterfront Land Only	NA	NA	NA	NA	NA	NA	NA	NA
Commercial/Industrial	86%	93%	94%	95%	95%	100%	98%	99%

The 2014 ratios are preliminary and are expected to be certified by the DRA in May 2015. 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 2014 (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
2001	9.50	1.00
2002	9.70	1.01
2003	8.40	1.00
2004	7.20	1.00
2005	7.30	1.00
2006	6.20	1.01
2007	7.20	1.01
2008	7.30	1.02
2009	7.50	1.00
2010	7.90	1.02
2011	7.10	1.02
2012	8.99	1.02
2013	8.80	1.02
*2014	9.40	1.03

The table reflects both the COD and PRD for the City of Dover. Since 2001, the City has continued to keep a COD in the excellent assessment equity level as reflected in the table. The PRD is within the acceptable range set by the IAAO. TY 2014 ratios are preliminary and are expected to be certified by the DRA in May 2015.

City of Dover
Fiscal Year 2016 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 \$13,444 or 0.3%. The major components of the change are an increase of \$53,376 in personal services, an increase of \$20,968 in purchased

Enterprise Funds	FY15	FY16	Change	% Chng
Water	4,852,957	4,866,401	13,444	0.3%
Sewer	7,158,576	7,331,712	173,136	2.4%
Internal Service	2,216,907	2,366,824	149,917	6.8%
Total	14,228,440	14,564,937	336,497	2.4%

services, a decrease of \$30,308 in supplies, and an increase of \$33,572 for other expenses. There is an estimated decrease of \$71,922 in interest expense related to debt obligations. There is an estimated increase of \$7,258 in depreciation expense on capital assets.

The Sewer Fund is proposed at an increase of \$173,136 or 2.4%. The increase mainly relates to an increase of \$35,482 in personal services, an increase of \$245,097 in purchased services, and an increase of \$71,198 in other expenses. There is an estimated decrease of \$85,751 in interest expense related to debt obligations for capital improvements. There is a decrease of \$97,834 estimated 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	FY15	FY16	Change	% Chng
Water	2,657,020	2,735,128	78,108	2.9%
Sewer	3,583,609	3,940,330	356,721	10.0%
Total	6,240,629	6,675,458	434,829	7.0%

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

In the proposed FY16 budget the Other Post Employment Benefit (OPEB) Liability Fund has been budgeted to centrally account for the City's OPEB obligations for retirees. As of June 30, 2014, the City has an estimated \$45.4 million OPEB liability and the Actuarial Determined Annual Required Contribution (ARC) is estimated at \$3,956,771. The proposed FY16 budget for the OPEB Liability Fund is \$1,301,526 for pay-as-you-go OPEB obligations for 112 retirees, a decrease of \$262,951 or 16.8% over FY15 pay-as-you-go amount. This is the result of the City making changes to health insurance plans being offered in FY16.

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	FY15	FY16	Change	% Chng
Water/HCF	4.69	4.77	0.08	1.7%
Sewer/HCF	7.24	7.52	0.28	3.9%
Combined W/S	11.93	12.29	0.36	3.0%

Financial Conditions and Local Economy

Local Economy The local economic environment has shown significant improvement in the past fiscal year. Advanced manufacturing clusters, computer and staffing services, multi-unit residential construction and healthcare related businesses have expanded and continue to be attracted to Dover. Retail businesses experienced mixed, but mostly positive results. New restaurants and brewpubs are doing well with some traditional restaurants experiencing the challenges of increased competition.

Economic development activity continues to support local business retention and expansion. Financing for small businesses and startups, though challenged with increased banking regulations and slightly higher interest rates has improved moderately in the last fiscal year.

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 60 new or expanded businesses have been attracted to Dover with 500 employees during the past five years.

Factors such as the fortunate location of Dover halfway between Portland, ME and Boston, MA, thirty minutes from the ocean and an hour from the mountains, close to I-95 corridor and serviced by the AMTRAK Downeaster transit system, the proximity to UNH, Pease Tradeport, and the Portsmouth Shipyard have continued to add stability and diversity to the economic mix and has kept Dover as a viable business location.

Dover is the fastest growing city in New Hampshire and is among the youngest in median age of population. Dover continues to show a 10.4% 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.

Dover's local current unemployment rate is 4.0% which is 0.1% lower than this time last year. The City's unemployment rate has consistently been lower than that of the United States as a whole, (7.0%) and the State of New Hampshire (5.1%).

In combination with the current economic environment and unemployment levels the median per capita income in Dover was \$32,038, median household income was \$57,083, and median family income was \$81,615.

Mixed use, manufacturing, residential, and public facility development has increased sharply during the fiscal year. This includes new manufacturing, office, and storage buildings on Sixth Street. The development of a new police station combined with a public parking garage on part of the city's Orchard Street parking lot will add to the vibrancy of the downtown area. A multi-unit residential development at the intersection of Silver Street and Central Avenue is nearing completion, the waterfront project (formerly the Dickenson Development project) is being evaluated for future marketing for development, and smaller rehabilitation projects along Central Avenue have continued. Three companies have established brewpubs in the downtown.

Financial Conditions and Local Economy

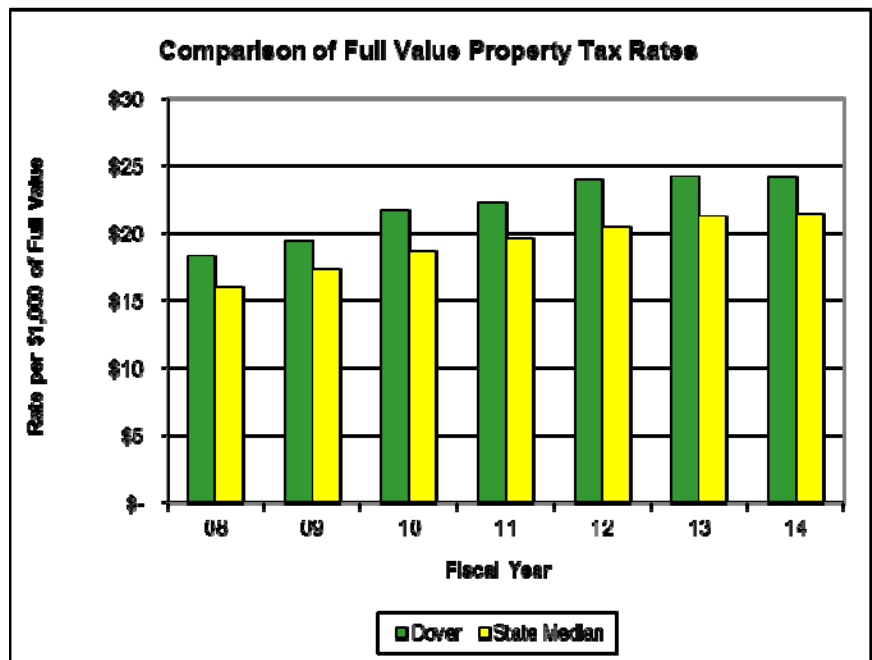
The First Street development, a \$12,250,000 mixed use development is underway and is expected to provide a minimum of \$275,000 annual property tax revenue guaranteed for at least 24 years. The City continues to review opportunities to convert three other City owned parking lots into sites for redevelopment. These downtown infill projects will continue to keep the City core vibrant.

The Dover Business and Industrial Development Authority continues to search for appropriate sites for a second business park development. The funding for this business park has been approved in the FY2015 CIP. A new park would add depth to Dover's non-residential market, and would allow for more diversity in footprints, so that Dover would continue to be an attractive location for businesses looking for development sites ranging from 25,000 square feet buildings to over 100,000 square feet. Currently, Dover has not fully taken advantage of this potential.

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

The number of motor vehicle registrations was consistent with 30,991 in FY14 as compared to 30,516 in FY 13. The number of building permits decreased from 436 in FY13 to 398 in FY14 and the average permit value decreased from \$114,858 to \$94,970.

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

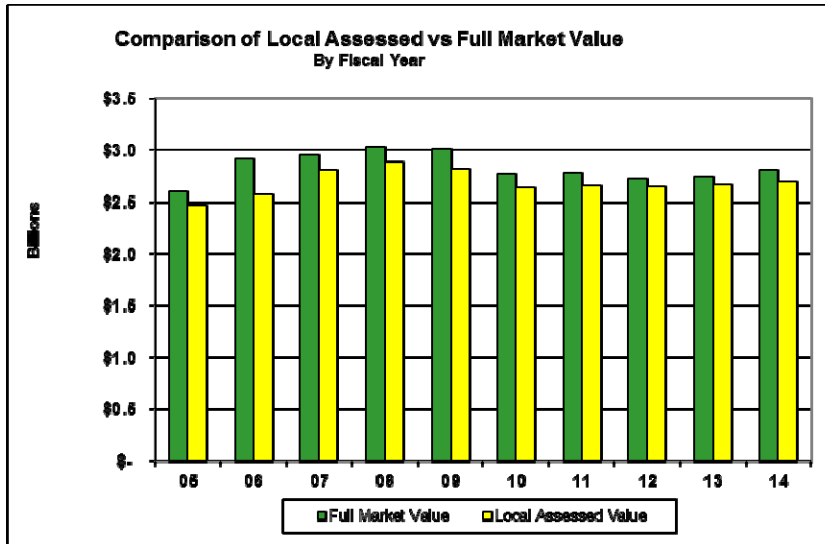


Financial Conditions and Local Economy

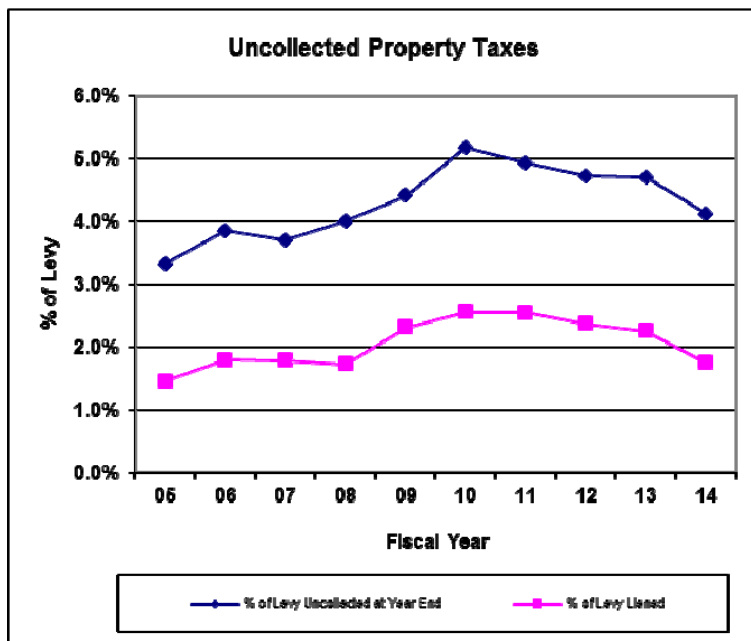
market value and tax rates equalized.

The level of real estate transactions in Dover during the past year has seen a strong increase, reaching pre-recession levels. The real estate sales activity in Dover for FY14 was 839 transactions versus 904 for FY13. This level of activity represents transfers of 8.4% of taxable parcels during FY14 slightly lower than the level of 9.1% in FY13. In conjunction with this activity, the number of taxable parcels increased from 9,950 in FY13 to 10,026 in FY14, 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 \$89,979 for FY13 to \$92,849 in FY14, an increase of 3.1% for the fiscal year.

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



increased 3.79% during the fiscal year. Assessed value as a ratio of full market value was 94.6%. In the second half of fiscal year 2014 the City's assessed property values appeared to have increased based on sales data. As of April 1, 2014 the City's overall assessed values demonstrated a 3.8% increase in value over the prior year.



The percentage of uncollected taxes for the current tax levy at the end of fiscal year 2014 was 4.1%, this is consistent with 4.7% in FY13 (actual amount changed from \$3.1 million to \$2.8 million). There were 280 parcels from the current tax levy with outstanding taxes that had a lien placed, down from 307 last year. The number of delinquent parcels decreased by 27 or 8.8%. The dollar amount of the liens decreased to 1.7% of the tax levy as compared to 2.3% for last year. The

Financial Conditions and Local Economy

actual amount of the executed lien decreased 2.3% from \$1,539,994 to \$1,187,151.

Financial Position The City's General Fund ended Fiscal Year 2014 with an increase to its Unassigned Fund Balance of \$4,540,198 to \$13.3 million. The General Fund unassigned fund balance at June 30, 2014 was 14.1% of the FY15 budget (8% is the

Unreserved Net Assets		
Fund	FY14	FY13
General	13,332,024	8,791,826
Water	2,000,569	1,274,824
Sewer	(4,259,083)	1,826,942
Total	11,073,510	11,893,592

minimum requirement of the City Financial Policies). The Water Fund saw an increase in unrestricted net assets of \$725,745, from \$1,274,824 to \$2,000,589. The Water Fund increase is primarily due operating activities resulting in income of \$1.6 million during FY2014. The Sewer Fund saw a decrease in unrestricted net assets of \$6.09 million, from \$1,826,942 to a deficit of \$4,259,083. A significant portion of the decrease in unrestricted net assets of the Sewer Fund is the result of investments in capital assets during FY2014. The City's Waste Water Treatment Facility is currently undergoing a \$12 million upgrade.

In FY2009 the Arena Fund was dissolved into the City's General Fund. The City continues to be diligent to balance the fiscal operations of the Arena, including scheduled fee increases and expenditure control. The Arena operating results, inclusive of related debt obligations, were revenues in excess of expenditures of \$45,237 in FY2014, \$35,686 in FY2013, \$64,809 in FY2012 and \$32,503 in FY2011.

The liquidity of the General, Water and Sewer Funds is good and continues to show a favorable trend. This is based on the quick ratio which is a measure of current assets (excluding inventories) divided by current liabilities. The General Fund had a quick ratio of 1.39 with Water and Sewer Funds of 5.27 and 2.63, 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, 2014 the City had utilized 60.2% of its statutory debt limit, the School District utilized 11.4% of its statutory debt limit, and the Water Fund had utilized 5.9% 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, 2014 the percent of the City's more conservative debt policy used was 92.6%, the School was 40.7%. General Fund net debt per capita is at \$2,464, an amount considered reasonable for a municipality the size of Dover. The General Fund's net debt to equalized value is 2.65%. The

Financial Conditions and Local Economy

General Fund's net debt service as a percent of budget is 9.7%. 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.

The Water fund is at 100% of the City Council self-imposed policy limit. The Sewer fund remained within the City Council self-imposed policy limits with 55.4% being utilized. Net debt service to budget in the Water Fund is 33.5% and 22.9% within the Sewer Fund, within the 40% set by policy.

In May 2014 Moody's reaffirmed the City's May 2012 Aa3 rating. In May 2014 Standard & Poor's upgraded the rating of the City to AA+, previously the City was rated AA.

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

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

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

The City Manager and City Department Directors conduct an on-going evaluation of fiscal operations to insure that expenditures are managed in concert with revenues to insure General Fund Balance is maintained consistent with City policy limit of 8%. In FY2014 the City complied with the General Fund Balance policy by achieving an Unassigned Fund Balance of 14.1%. In response to past U.S. economic declines and the national rating agencies placing importance on municipalities increasing operating reserves, the City managed fiscal operations to increase General Fund operating reserves.

Financial Conditions and Local Economy

In FY2014 the City was successful in contributing 15% of the actuarially calculated OPEB Annual Required Contribution to an established dedicated fund. This action is consistent with the City's financial policy objective for managing and prefunding the City's OPEB obligations. FY2014 represents the third year in a row that the City has pre-funded a percentage of the OPEB Annual Required Contribution.

In FY2014 the City, consistent with financial policies, maintained sufficient annual contributions into the General Fund Capital Reserve, Water Fund Capital Reserve and Sewer Fund Capital Reserve.

The City recognizes the importance of a formal process for long term financial planning and forecasting. The City 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.

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department

Function	Description	FY 15 City Council Adopted	FY 16 Department Requests	City Mgr Changes	FY 16 City Mgr Proposed	FY16-15 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
CITY COUNCIL							
41110	City Council	372,192	404,286	0	404,286	32,094	8.6%
EXECUTIVE							
41320	City Manager's Office	434,559	466,342	0	466,342	31,783	7.3%
41530	City Attorney's Office	243,046	249,224	0	249,224	6,178	2.5%
46510	Business Assistance	132,500	134,000	0	134,000	1,500	1.1%
	Total Executive Dept.	810,105	849,566	0	849,566	39,461	4.9%
FINANCE							
41511	Finance & Accounting	786,382	815,963	0	815,963	29,581	3.8%
41513	Tax Assessment Division	417,531	436,334	0	436,334	18,803	4.5%
41520	City Clerk & Tax Collection Division	391,378	415,437	36,789	452,226	60,848	15.5%
41525	Elections	37,422	37,301	0	37,301	(121)	-0.3%
	Total Finance Dept.	1,632,713	1,705,035	36,789	1,741,824	109,111	6.7%
PLANNING							
41910	Planning Department	512,334	644,739	(9,566)	635,173	122,839	24.0%
	Total Planning Dept.	512,334	644,739	(9,566)	635,173	122,839	24.0%
POLICE							
42110	Police Department - Administration	248,763	291,550	0	291,550	42,787	17.2%
42120	Police Field Operations	3,892,875	4,187,139	(73,963)	4,113,176	220,301	5.7%
42150	Police Support	2,567,041	2,664,544	0	2,664,544	97,503	3.8%
42180	Public Safety Dispatch	712,070	734,938	0	734,938	22,868	3.2%
	Total Police Dept.	7,420,749	7,878,171	(73,963)	7,804,208	383,459	5.2%
FIRE & RESCUE							
42210	Fire & Rescue Administration	327,986	353,361	0	353,361	25,375	7.7%
42220	Fire & Rescue Suppression	6,526,549	7,162,259	(25,000)	7,137,259	610,710	9.4%
42250	Inspection Services	535,844	644,006	0	644,006	108,162	20.2%
42280	Fire & Rescue Buildings	111,867	120,158	0	120,158	8,291	7.4%
	Total Fire & Rescue	7,502,246	8,279,784	(25,000)	8,254,784	752,538	10.0%
COMM SERV - PUBLIC WORKS							
43111	CSD - Administration	95,422	186,732	0	186,732	91,310	95.7%
43112	CSD - Engineering	246,388	426,358	0	426,358	179,970	73.0%
43121	CSD - Streets	2,054,891	2,833,155	(650,000)	2,183,155	128,264	6.2%
43125	CSD - Snow Removal	467,770	472,763	0	472,763	4,993	1.1%
43155	CSD - Storm Water	845,039	873,012	0	873,012	27,973	3.3%
43160	CSD - Street Lighting	302,772	320,146	0	320,146	17,374	5.7%
43180	CSD - Facilities & Grounds	1,030,283	1,059,031	0	1,059,031	28,748	2.8%
41941	CSD - General Gov't Buildings	231,353	322,808	0	322,808	91,455	39.5%
41951	CSD - Cemetery	182,771	208,307	0	208,307	25,536	14.0%
43240	CSD - Recycling & Waste Mgmt	579,887	603,083	0	603,083	23,196	4.0%
	Total Public Works	6,036,576	7,305,395	(650,000)	6,655,395	618,819	10.3%
RECREATION							
45110	Recreation Administration	280,763	315,969	(43,959)	272,010	(8,753)	-3.1%
45120	Recreation Programs	62,002	62,393	0	62,393	391	0.6%
45121	McConnell Center	206,013	211,331	0	211,331	5,318	2.6%
45124	Indoor Pool	446,199	437,413	0	437,413	(8,786)	-2.0%
45125	Thompson Pool	130,375	135,660	0	135,660	5,285	4.1%
45149	Arena	948,232	977,165	0	977,165	28,933	3.1%
	Total Recreation	2,073,584	2,139,931	(43,959)	2,095,972	22,388	1.1%
PUBLIC LIBRARY							
45500	Public Library	1,109,966	1,131,936	0	1,131,936	21,970	2.0%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department							
Function	Description	FY 15 City Council Adopted	FY 16 Department Requests	City Mgr Changes	FY 16 City Mgr Proposed	FY16-15 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS (CONT.)							
PUBLIC WELFARE							
44410	Public Welfare - Administration	271,770	293,468	(5,612)	287,856	16,086	5.9%
44430	Public Welfare - General Assistance	572,100	683,400	(162,600)	520,800	(51,300)	-9.0%
	Total Human Services	843,870	976,868	(168,212)	808,656	(35,214)	-4.2%
	TOTAL DEPARTMENT APPROP	28,314,335	31,315,711	(933,911)	30,381,800	2,067,465	7.3%
OTHER CHARGES							
41991	Misc General Government	1,184,962	1,021,696	(35,976)	985,720	(199,242)	-16.8%
47100	Debt Service - City	6,226,490	6,641,791	0	6,641,791	415,301	6.7%
49000	Transfers	3,006,318	3,271,483	0	3,271,483	265,165	8.8%
	Total Other Charges	10,417,770	10,934,970	(35,976)	10,898,994	481,224	4.6%
	TOTAL CITY GENERAL FUND APPROPRIATIONS	38,732,105	42,250,681	(969,887)	41,280,794	2,548,689	6.6%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
ESTIMATED REVENUE							
	City Revenues	11,685,967	13,543,668	6,000	13,549,668	1,863,701	15.9%
	Less County Portion of BPT	0	0		0	0	0.0%
	Use of Fund Balance	0	0	0	0	0	NA
	TOTAL OTHER REVENUE	11,685,967	13,543,668	6,000	13,549,668	1,863,701	15.9%
	TOTAL CITY ESTIMATED REVENUES	11,685,967	13,543,668	6,000	13,549,668	1,863,701	15.9%
PROPERTY TAXES							
	City Property Taxes	27,701,961	29,362,836	(975,887)	28,386,949	684,988	2.5%
	Use of Fund Balance Impact	0	0	0	0	0	0.0%
	Less Veteran Credit	(655,823)	(655,823)	0	(655,823)	0	0.0%
	Total City Property Tax	27,046,138	28,707,013	(975,887)	27,731,126	684,988	2.5%
	NET CITY PROPERTY TAX LEVY	27,046,138	28,707,013	(975,887)	27,731,126	684,988	2.5%
ASSESSED VALUE							
	Gross Assesed Value (1)	2,794,717.920	2,819,717.920	0.000	2,819,717.920	25,000.000	0.9%
	Less Exemptions to Value (1)	(48,686.100)	(48,686.100)	0.000	(48,686.100)	0.000	0.0%
	NET ASSESSED VALUE (000s)	2,746,031.820	2,771,031.820	0.000	2,771,031.820	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
CITY MANAGER PROPOSED							
	City	10.09	10.60	(0.36)	10.24	0.15	1.5%
	Use of Fund Balance Credit	0.00	0.00	0.00	0.00	0.00	0.0%
	Net City	10.09	10.60	(0.36)	10.24	0.15	1.5%
	ESTIMATED CITY TAX RATE	10.09	10.60	(0.36)	10.24	0.15	1.5%

GENERAL FUND

Proposed (School Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 15 City Council Adopted	FY 16 Department Requests	City Mgr Changes	FY 16 City Mgr Proposed	FY16-15 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
EDUCATION							
46900	School Department Appropriation	44,236,755	46,687,263	0	46,687,263	2,450,508	5.5%
47190	Debt Service - School	3,892,349	3,722,578	2,086,500	5,809,078	1,916,729	49.2%
TOTAL SCHOOL GENERAL FUND APPROPRIATIONS		48,129,104	50,409,841	2,086,500	52,496,341	4,367,237	9.1%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
School Local Revenues		12,585,100	14,007,047	0	14,007,047	1,421,947	11.3%
Use of Fund Balance		0	0	0	0	0	NA
TOTAL OTHER REVENUE		12,585,100	14,007,047	0	14,007,047	1,421,947	11.3%
PROPERTY TAXES							
Local School Property Tax		28,833,811	29,612,872	2,086,500	31,699,372	2,865,561	9.9%
State School Property Tax		6,710,193	6,789,922	0	6,789,922	79,729	1.2%
Total Education Property Tax		35,544,004	36,402,794	2,086,500	38,489,294	2,945,290	8.3%
NET EDUCATION PROPERTY TAX LEVY		35,544,004	36,402,794	2,086,500	38,489,294	2,945,290	8.3%
ASSESSED VALUE							
Gross Assesed Value (1)		2,794,717.920	2,819,717.920	0.000	2,819,717.920	25,000.000	0.9%
Less Exemptions to Value (1)		(48,686.100)	(48,686.100)	0.000	(48,686.100)	0.000	0.0%
NET ASSESSED VALUE (000s)		2,746,031.820	2,771,031.820	0.000	2,771,031.820	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
SCHOOL BOARD PROPOSED BUDGET							
School - Local		10.50	10.69	0.75	11.44	0.94	8.9%
School - State (2)		2.49	2.49	0.00	2.49	0.00	0.2%
Net School		12.99	13.18	0.75	13.93	0.94	7.3%
ESTIMATED SCHOOL TAX RATE		12.99	13.18	0.75	13.93	0.94	7.3%

(2) Applies to non-utility properties

GENERAL FUND

Proposed (County Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 15 City Council Adopted	FY 16 Department Requests	City Mgr Changes	FY 16 City Mgr Proposed	FY16-15 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
48000	COUNTY TAX	8,057,565	8,266,760	0	8,266,760	209,195	2.6%
TOTAL COUNTY GENERAL FUND APPROPRIATIONS		8,057,565	8,266,760	0	8,266,760	209,195	2.6%
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		8,057,565	8,266,760	0	8,266,760	209,195	2.6%
NET COUNTY PROPERTY TAX LEVY		8,057,565	8,266,760	0	8,266,760	209,195	2.6%
ASSESSED VALUE							
Gross Assesed Value (1)		2,794,717.920	2,819,717.920	0.000	2,819,717.920	25,000.000	0.9%
Less Exemptions to Value (1)		(48,686.100)	(48,686.100)	0.000	(48,686.100)	0.000	0.0%
NET ASSESSED VALUE (000s)		2,746,031.820	2,771,031.820	0.000	2,771,031.820	25,000.000	0.9%
ESTIMATED TAX RATE INFORMATION							
COUNTY							
COUNTY		2.93	2.98	0.00	2.98	0.05	1.8%
ESTIMATED COUNTY TAX RATE		2.93	2.98	0.00	2.98	0.05	1.8%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department

Function Description	FY 15 City Council Adopted	FY 16 Department Requests	City Mgr Changes	FY 16 City Mgr Proposed	FY16-15 Increase (Decrease)	% Incr (Decr)
By Budget Category						
Estimated Revenue:						
Taxes - Property	70,647,707	73,376,567	1,110,613	74,487,180	3,839,473	5.4%
Taxes - Other	577,000	716,200	0	716,200	139,200	24.1%
Licenses & Permits	4,829,480	5,439,940	0	5,439,940	610,460	12.6%
Intergovernmental	2,100,826	2,289,044	0	2,289,044	188,218	9.0%
Charges for Services	3,239,483	3,621,041	6,000	3,627,041	387,558	12.0%
Misc. Revenue	588,625	1,026,895	0	1,026,895	438,270	74.5%
Operating Transfers In	350,553	787,940	0	787,940	437,387	124.8%
Total City	82,333,674	87,257,627	1,116,613	88,374,240	6,040,566	7.3%
Education	12,585,100	13,669,655	0	13,669,655	1,084,555	8.6%
Budgetary Use of Fund Balance	0	0	0	0	0	0.0%
TOTAL EST REVENUE	94,918,774	100,927,282	1,116,613	102,043,895	7,125,121	7.5%
Appropriations:						
10 Personal Services	20,718,402	22,135,599	(76,133)	22,059,466	1,341,064	6.5%
30 Purchased Services	3,304,843	3,796,967	(135,250)	3,661,717	356,874	10.8%
60 Supplies	2,443,183	2,592,676	(13,050)	2,579,626	136,443	5.6%
70 Capital Outlay	1,664,826	2,608,349	(650,000)	1,958,349	293,523	17.6%
80 Other Expenses	1,078,283	979,391	(95,454)	883,937	(194,346)	-18.0%
91 Operating Transfers Out	3,296,078	3,570,908	0	3,570,908	274,830	8.3%
92 Debt Service - City	6,226,490	6,641,791	0	6,641,791	415,301	6.7%
Total City Appropriations	38,732,105	42,325,681	(969,887)	41,355,794	2,623,689	6.8%
95 Education	44,236,755	46,612,263	0	46,612,263	2,375,508	5.4%
92 Debt Service - School	3,892,349	3,722,578	2,086,500	5,809,078	1,916,729	49.2%
Total Education	48,129,104	50,334,841	2,086,500	52,421,341	4,292,237	8.9%
99 Intergovernmental	8,057,565	8,266,760	0	8,266,760	209,195	2.6%
TOTAL APPROPRIATIONS	94,918,774	100,927,282	1,116,613	102,043,895	7,125,121	7.5%

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
<u>General Fund Appropriations - City Portion</u>			
41-4200 Personal Services		1,341,064	0.48
	Salaries & Wages	779,520	0.28
4130	Overtime Pay	85,582	0.03
4211	Health Insurance	57,012	0.02
4220	Fica	20,823	0.01
4225	Medicare	12,419	0.00
4230	Retirement	331,426	0.12
4240	Staff Development	20,349	0.01
4295	Compensated Absences	30,000	0.01
	All Other 4100 & 4200 series accounts with changes less than \$10,000	3,933	0.00
43-4500 Purchased Services		356,874	0.13
4312	Management Services	18,400	0.01
4341	Technical Services	190,294	0.07
4420	Waste Collection Services	23,000	0.01
4422	Contract Snowplowing	5,000	0.00
4431	Maint Chrgs - Buildings	21,976	0.01
4432	Maint Chrgs - Impr o/t Buildings	7,000	0.00
4433	Maint Chrgs - Equipment	2,381	0.00
4434	Maint Chrgs - Vehicles	6,310	0.00
4435	Maint Chrgs - Office Equipment	116,453	0.04
4441	Rental of Land & Buildings	(52,251)	(0.02)
	Various Depts		
4529	Police Liability Insurance	(7,414)	(0.00)
	All Other 4300 - 4500 series accounts with changes less than \$10,000	27,325	0.01
4600 Supplies and Materials		136,443	0.05
4611	Office Supplies	2,906	0.00
4612	Operating Supplies	4,581	0.00
4621	Natural Gas	35,467	0.01
4622	Electricity	62,415	0.02
	Various Dept		
4624	Heating Oil	8,454	0.00
4626	Vehicle Fuels	(5,335)	(0.00)
4635	Medicinal Supplies	3,182	0.00
4651	Maint Supplies - Buildings	12,243	0.00
4681	Minor Equip, Furniture & Fxtrs	10,033	0.00
	All Other 4600 series accounts with changes less than \$10,000	897	-
4700 Capital Outlay		293,523	0.11
	Land Improvements	100,000	0.04
	Building Improvements	62,000	0.02
	Improvements O/T Bldgs	(7,000)	(0.00)
	Machinery & Equipment	89,182	0.03
	Light Vehicles	-	-
	Computers & Communications Equip	47,346	0.02
	Books & Collections	1,995	0.00
	Furniture & Fixtures	-	-
4800 Other Expenses		(194,346)	(0.07)
4810	Membership Dues	16,615	0.01
4835	Grants/Subsidy	34,430	0.01
4840	Contingency	16,396	0.01
4891	Abatements	(261,987)	(0.10)
	All Other 4800 series accounts with changes less than \$10,000	200	-
4910 Operating Transfers		199,830	0.07
4912	Transfer to Special Revenue	198,330	0.07
4915	Transfer to Enterprise	1,500	0.00
4918	Transfer to Trust	-	-
	Transfer to Capital Reserve	-	-
	CIP		

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
4920	Debt Service - City	415,301	0.15
4920	Bond Principal Payments	251,947	0.09
4921	Interest - Bonds Payments	163,354	0.06
Summary of City Appropriations Change			
Operating Appropriations		1,839,865	
Capital Outlay and Capital Transfers		293,523	
Debt Service		415,301	
Total City Appropriation Change from Previous Year		2,548,689	0.92

General Fund Estimated Revenue - City Portion		Est Rev (Incr)Decr	Tax Rate Incr(Decr)
3100	Taxes - Non-property	(139,200)	(0.05)
3200	Licenses & Permits	(610,460)	(0.22)
3300	Intergovernmental	(188,218)	(0.07)
3400	Charges for Services	(387,558)	(0.14)
3500	Misc Revenue	(438,270)	(0.16)
3800	Operating Transfers	(99,995)	(0.04)
3900	Other Financing Sources	-	-
Total City Estimated Revenue Change from Previous Year		(1,863,701)	(0.67)
City Sub-Totals			
Total Tax Levy Changes & Tax Rate Impact - City Portion		684,988	0.25

Summary of Changes in Property Taxes and Tax Rate:		Tax Levy Incr(Decr)	Tax Rate Incr(Decr)
City Portion - Net of Operating Appropriations & Revenue		(23,836)	(0.01)
Capital Outlay and Capital Transfers		293,523	0.11
Debt Service		415,301	0.15
Change in Use of Fund Balance		-	-
Change in Veterans Tax Credit		-	-
Impact of Property Valuation Change		-	(0.10)
Total City		684,988	0.15
Local School Portion - Net of Appropriations and Revenue		948,832	0.34
Debt Service		1,916,729	0.69
School Portion - State Levy		79,729	0.03
Impact of Property Valuation Change		-	(0.12)
Total School		2,945,290	0.94
County Portion		209,195	0.08
Impact of Property Valuation Change		-	(0.03)
Total County		209,195	0.05
Total Impact on Property Taxes and Tax Rate		3,839,473	1.14
Assessed Value Change and Impact on Tax Rate included above		25,000,000	(0.25)
Total Impact of Property Valuation Change		25,000,000	(0.25)

WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

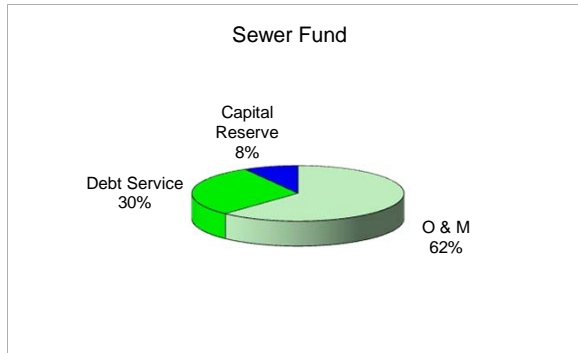
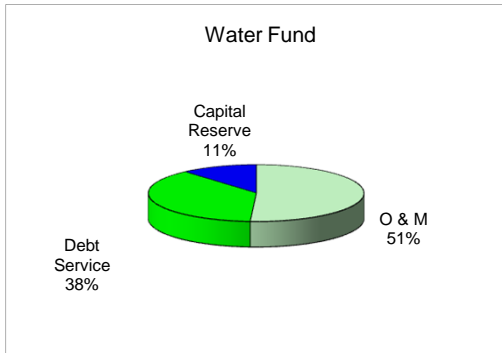
COST SUMMARY	WATER			
	FY15	FY16	Change	% Chng
Operations & Maintenance	2,657,020	2,735,128	78,108	2.9%
Debt Service	1,695,937	1,631,273	(64,664)	-3.8%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	4,852,957	4,866,401	13,444	0.3%
Working Capital/Rounding	0	0	0	0.0%
Less Other Revenue	(408,080)	(414,748)	(6,668)	1.6%
Net to be Raised by Rate	4,444,877	4,451,653	6,776	0.2%

COST SUMMARY	SEWER			
	FY15	FY16	Change	% Chng
Operations & Maintenance	3,583,609	3,940,330	356,721	10.0%
Debt Service	2,122,492	1,943,617	(178,875)	-8.4%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	6,206,101	6,383,947	177,846	2.9%
Working Capital/Rounding	4,100	0	(4,100)	100.0%
Less Other Revenue	(100,050)	(100,050)	0	0.0%
Net to be Raised by Rate	6,110,151	6,283,897	173,746	2.8%

RATE SUMMARY	WATER			
	FY15	FY16	Change	% Chng
Billable Volume - HCF*	947,574	934,160	(13,414)	-1.4%
Total Rate per HCF	4.69	4.77	0.08	1.7%
*Hundred Cubic Feet = 748 gal.				
Rate Breakdown - Dollars:				
Total O & M	2.37	2.48	0.11	4.6%
Debt Service	1.79	1.75	(0.04)	-2.2%
Capital Reserve	0.53	0.54	0.01	1.9%
Rate Breakdown - Percentage:				
Total O & M	50.5%	52.0%	1.5%	
Debt Service	38.2%	36.7%	-1.5%	
Capital Reserve	11.3%	11.3%	0.0%	

RATE SUMMARY	SEWER			
	FY15	FY16	Change	% Chng
Billable Volume - HCF*	844,781	835,870	(8,911)	-1.1%
Total Rate per HCF	7.24	7.52	0.28	3.9%
*Hundred Cubic Feet = 748 gal.				
Rate Breakdown - Dollars:				
Total O & M	4.13	4.59	0.46	11.1%
Debt Service	2.52	2.33	(0.19)	-7.5%
Capital Reserve	0.59	0.60	0.01	1.7%
Rate Breakdown - Percentage:				
Total O & M	57.0%	61.0%	4.0%	
Debt Service	34.8%	31.0%	-3.8%	
Capital Reserve	8.1%	8.0%	-0.2%	

Utility Rate Breakdown



WATER & SEWER FUNDS

FY 2016

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

Budget	WATER			
	FY15	FY16	Change	% Chng
Operations & Maintenance Costs:				
Personal Services	1,148,897	1,202,273	53,376	4.6%
Purchased Services	366,853	387,821	20,968	5.7%
Supplies	656,253	625,945	(30,308)	-4.6%
Minor Capital Outlay	194,447	194,947	500	0.3%
Other Expenses	290,570	324,142	33,572	11.6%
Total Operations & Maintenance	2,657,020	2,735,128	78,108	2.9%
Reconciliation to Budget:				
Depreciation	1,179,480	1,186,738	7,258	0.6%
Capital Reserve	500,000	500,000	0	0.0%
Interest on Debt	516,457	444,535	(71,922)	-13.9%
Major Capital Outlay	0	0	0	NA
Total Budget	4,852,957	4,866,401	13,444	0.3%

Budget	SEWER			
	FY15	FY16	Change	% Chng
	1,712,115	1,747,597	35,482	2.1%
	570,940	816,037	245,097	42.9%
	877,413	884,662	7,249	0.8%
	93,197	90,892	(2,305)	-2.5%
	329,944	401,142	71,198	21.6%
	3,583,609	3,940,330	356,721	10.0%
	2,420,114	2,322,280	(97,834)	-4.0%
	500,000	500,000	0	0.0%
	654,853	569,102	(85,751)	-13.1%
	0	0	0	NA
	7,158,576	7,331,712	173,136	2.4%

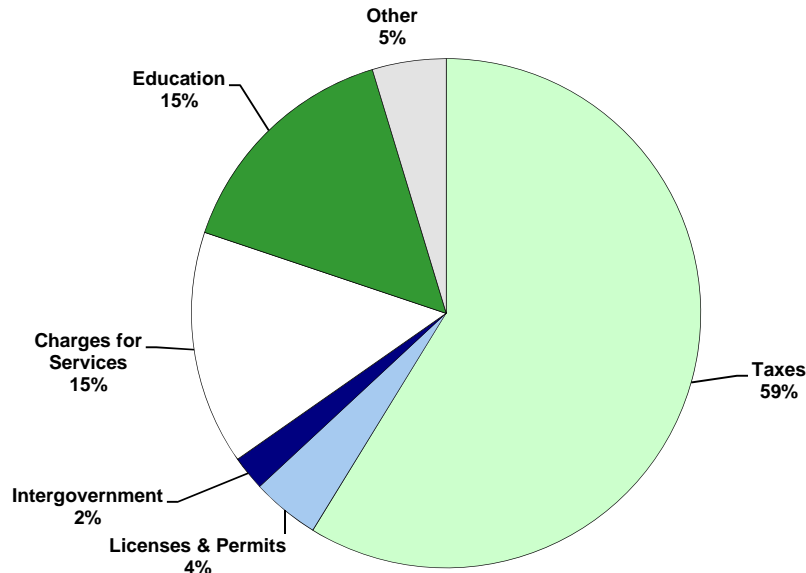
Debt Service Cash Requirements	FY15	FY16	Change	% Chng
Principal Payments	1,112,813	1,150,071	37,258	3.3%
Principal Payments - New Issue	66,667	36,667	(30,000)	-45.0%
Interest Payments	472,957	417,285	(55,672)	-11.8%
Interest Payments - New Issue	43,500	27,250	(16,250)	-37.4%
Interest Payments - Notes	0	0	0	NA
Less Amortization	0	0	0	NA
Less State Aid	0	0	0	NA
Net Principal & Interest	1,695,937	1,631,273	(64,664)	-3.8%

Debt Service Cash Requirements	FY15	FY16	Change	% Chng
	1,046,166	1,258,230	212,064	20.3%
	442,500	136,667	(305,833)	-69.1%
	329,353	441,708	112,355	34.1%
	325,500	127,394	(198,106)	-60.9%
	0	0	0	NA
	0	0	0	NA
	(21,027)	(20,382)	645	-3.1%
	2,122,492	1,943,617	(178,875)	-8.4%

Capital Reserve Transfer	FY15	FY16	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	FY15	FY16	Change	% Chng
	5,000,000	5,000,000	0	0.0%
	1.00%	1.00%	0.00%	0.0%
	477,910	477,910	0	0.0%
	500,000	500,000	0	0.0%

REVENUES ALL BUDGETED FUNDS



Type	FY14 Actual Realized	FY15 Council Adopted	FY16 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
Taxes	69,231,110	71,224,707	75,435,527	4,210,820	5.9%
Licenses & Permits	5,139,493	4,925,600	5,544,940	619,340	12.6%
Intergovernmental	2,769,297	2,659,737	2,816,042	156,305	5.9%
Charges for Services	17,455,721	18,168,241	19,088,760	920,519	5.1%
Education	17,251,618	17,877,050	19,483,879	1,606,829	9.0%
Other	5,065,201	5,955,918	5,997,815	41,897	0.7%
Totals	116,912,440	120,811,253	128,366,963	7,555,710	6.3%

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 2016 Budget
July 1, 2015 - June 30, 2016

Description	Estimated Revenue Summary by Fund				
	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr Proposed	Dollar Change	% Chng
1000 General Fund					
Taxes	69,231,110	71,224,707	75,203,380	3,978,673	5.6
Licenses & Permits	5,037,745	4,829,480	5,439,940	610,460	12.6
Intergovernmental	1,953,782	2,100,826	2,289,044	188,218	9.0
Charges for Services	3,199,338	3,239,483	3,627,041	387,558	12.0
Misc. Revenue	961,406	588,625	1,026,895	438,270	74.5
Education	11,920,235	12,585,100	14,007,047	1,421,947	11.3
Operating Transfers In	246,292	275,553	375,548	99,995	36.3
Other Financing Sources	77,761	75,000	75,000	0	0.0
Total 1000 General Fund	92,627,667	94,918,774	102,043,895	7,125,121	7.5
2100 CDBG - Entitlement Fund					
Intergovernmental	256,370	284,090	280,168	(3,922)	(1.4)
Charges for Services	5,040	3,240	3,240	0	0.0
Misc. Revenue	500	249,305	77,090	(172,215)	(69.1)
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	0	0	0	0.0
Total 2100 CDBG - Entitlement	261,910	536,635	360,498	(176,137)	(32.8)
2210 DOJ - Drug Ed & Enforce					
Intergovernmental	176,923	30,000	0	(30,000)	(100.0)
Operating Transfers In	68,654	71,173	0	(71,173)	(100.0)
Total 2210 DOJ - Drug Ed & Enforce	245,577	101,173	0	(101,173)	(100.0)
2220 DHA - Policing Fund					
Intergovernmental	67,441	60,000	60,000	0	0.0
Operating Transfers In	51,330	49,347	44,813	(4,534)	(9.2)
Total 2220 DHA - Policing	118,771	109,347	104,813	(4,534)	(4.1)
2245 DHHS - Assistance Programs					
Intergovernmental	248,159	169,577	72,196	(97,381)	(57.4)
Operating Transfers In	0	18,580	0	(18,580)	0.0
Total 2245 DHHS - Assistance Programs	248,159	188,157	72,196	(115,961)	(61.6)
2250 Youth Tobacco & Alcohol Awareness					
Intergovernmental	0	0	100,000	100,000	0.0
Misc. Revenue	0	0	0	0	0.0
Operating Transfers In	0	0	30,112	30,112	0.0
Total 2250 Youth Tobacco & Alcohol Awareness	0	0	130,112	130,112	100.0
2800 School Cafeteria Fund					
Education	1,554,952	1,524,919	1,625,111	100,192	6.6
Total 2800 School Cafeteria Fund	1,554,952	1,524,919	1,625,111	100,192	6.6
2820 School DOE Federal Grants Fund					
Education	2,917,067	2,736,174	2,772,300	36,126	1.3
Total 2820 School DOE Federal Grants	2,917,067	2,736,174	2,772,300	36,126	1.3
2900 School Special Pgms & Grants Fund					
Education	4,180	48,000	75,000	27,000	56.3
Total 2900 School Special Pgms & Grants	4,180	48,000	75,000	27,000	56.3
3207 Public Safety Special Details					
Charges for Services	373,954	247,181	390,927	143,746	58.2
Other Financing Sources	0	63,000	0	(63,000)	(100.0)
Total 3207 Public Safety Special Details	373,954	310,181	390,927	80,746	26.0
3213 Parking Activity Fund					
Charges for Services	349,694	371,408	412,223	40,815	11.0
Misc. Revenue	126,664	160,408	155,000	(5,408)	(3.4)
Licenses & Permits	101,747	96,120	105,000	8,880	9.2
Total 3213 Parking Activity Fund	578,106	627,936	672,223	44,287	7.1
3320 Residential Solid Waste Fund					
Charges for Services	917,916	930,000	930,000	0	0.0
Intergovernmental	0	9,556	9,556	0	0.0
Misc. Revenue	498	0	0	0	0.0
Other Financing Sources	0	52,557	35,728	(16,829)	(32.0)
Total 3320 Residential Solid Waste	918,414	992,113	975,284	(16,829)	(1.7)

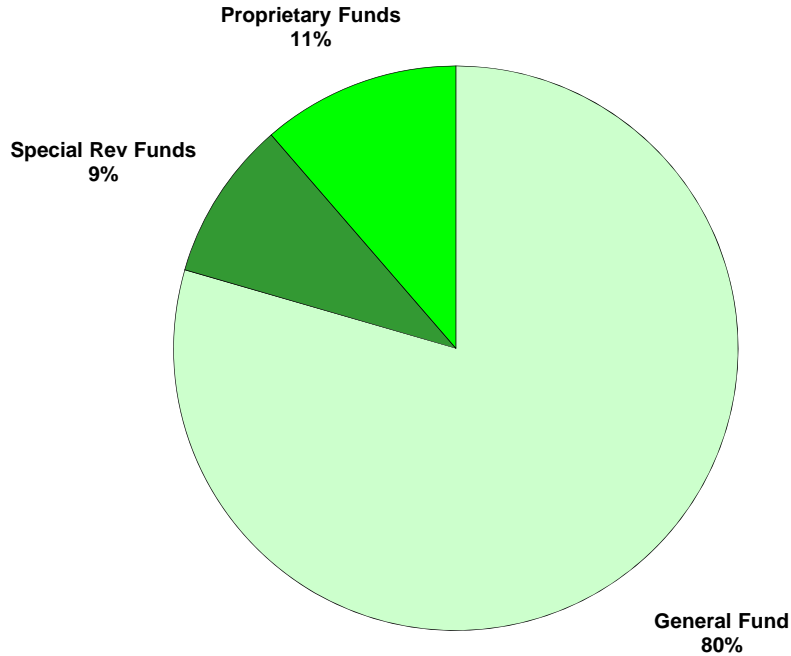
City of Dover
Fiscal Year 2016 Budget
July 1, 2015 - June 30, 2016

Description	Estimated Revenue Summary by Fund				
	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr Proposed	Dollar Change	% Chng
3381 McConnell Center Fund					
Misc. Revenue	610,150	670,081	698,701	28,620	4.3
Operating Transfers In	167,580	138,069	130,192	(7,877)	(5.7)
Total 3381 McConnell Center Fund	777,730	808,150	828,893	20,743	2.6
3410 Recreation Programs Fund					
Charges for Services	385,416	366,855	403,815	36,960	10.1
Operating Transfers In	15,500	15,500	15,500	0	0.0
Misc. Revenue	4,540	15,500	15,500	0	0.0
Other Financing Sources	0	87,421	158,834	71,413	81.7
Total 3410 Recreation Programs	405,456	485,276	593,649	108,373	22.3
3413 Skateboard Park Fund					
Other Financing Sources	0	20,000	0	(20,000)	(100.0)
Total 3413 Skateboard Park Fund	0	20,000	0	(20,000)	(100.0)
3455 Library Fines Fund					
Misc. Revenue	32,283	34,900	34,100	(800)	(2.3)
Other Financing Sources	0	23,952	23,952	0	0.0
Total 3455 Library Fines	32,283	58,852	58,052	(800)	(1.4)
3500 OPEB Liability Fund					
Intergovernmental	60,379	0	0	0	0.0
Operating Transfers In	1,533,248	1,564,477	1,301,526	(262,951)	(16.8)
Total 3381 McConnell Center Fund	1,593,627	1,564,477	1,301,526	(262,951)	(16.8)
3710 Downtown Dover TIF Fund					
Taxes	0	0	232,147	232,147	100.0
Operating Transfers In	0	569,792	410,979	(158,813)	(27.9)
Total 3710 Downtown Dover TIF Fund	0	569,792	643,126	73,334	12.9
3715 Waterfront TIF Fund					
Operating Transfers In	0	0	150,000	150,000	100.0
Total 3715 Waterfront TIF Fund	0	0	150,000	150,000	100.0
3810 School Tuition Programs Fund					
Education	99,848	147,044	125,000	(22,044)	(15.0)
Total 3810 School Tuition Programs	99,848	147,044	125,000	(22,044)	(15.0)
3825 Alternative Education Fund					
Education	585,420	663,682	659,368	(4,314)	(0.7)
Total 3825 Alternative Education Fund	585,420	663,682	659,368	(4,314)	(0.7)
3830 School Facilities Fund					
Education	169,916	172,131	220,053	47,922	27.8
Total 3830 School Facilities Fund	169,916	172,131	220,053	47,922	27.8
5300 Water Fund					
Intergovernmental	3	0	0	0	0.0
Charges for Services	4,688,535	4,782,457	4,795,901	13,444	0.3
Misc. Revenue	131,580	70,500	70,500	0	0.0
Operating Transfers In	89,176	0	0	0	0.0
Other Financing Sources	196,428	0	0	0	0.0
Total 5300 Water Fund	5,105,720	4,852,957	4,866,401	13,444	0.3
5320 Sewer Fund					
Intergovernmental	6,240	5,688	5,078	(610)	(10.7)
Charges for Services	5,415,385	6,153,201	6,326,947	173,746	2.8
Misc. Revenue	98,251	57,000	57,000	0	0.0
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	482,128	942,687	942,687	0	0.0
Total 5320 Sewer Fund	6,002,004	7,158,576	7,331,712	173,136	2.4

City of Dover
Fiscal Year 2016 Budget
July 1, 2015 - June 30, 2016

Description	Estimated Revenue Summary by Fund				
	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr Proposed	Dollar Change	% Chng
6100 DoverNet Fund					
Charges for Services	571,927	544,113	669,794	125,681	23.1
Misc. Revenue	25,000	25,000	25,000	0	0.0
Operating Transfers In	23,644	0	0	0	100.0
Other Financing Sources	0	75,289	100,417	25,128	33.4
Total 6100 DoverNet Fund	620,571	644,402	795,211	150,809	23.4
6110 Central Stores Fund					
Charges for Services	92,762	105,154	105,160	6	0.0
Total 6110 Central Stores Fund	92,762	105,154	105,160	6	0.0
6310 Fleet Maintenance Fund					
Charges for Services	783,954	754,377	752,859	(1,518)	(0.2)
Misc. Revenue	33,372	27,725	27,725	0	0.0
Other Financing Sources	0	14,477	15,016	539	3.7
Total 6310 Fleet Maintenance Fund	817,326	796,579	795,600	(979)	(0.1)
6800 Workers Compensation Fund					
Charges for Services	671,801	670,772	670,853	81	0.0
Misc. Revenue	89,218	0	0	0	0.0
Total 6800 Workers Compensation Fund	761,019	670,772	670,853	81	0.0
Total for All Budgeted Funds	116,912,440	120,811,253	128,366,963	7,555,710	6.3

APPROPRIATIONS ALL BUDGETED FUNDS



Fund Type	FY14 Actual Realized	FY15 Council Adopted	FY16 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
General Fund	87,131,053	94,918,774	102,043,895	7,125,121	7.5%
Special Rev Funds	10,333,134	11,664,039	11,758,131	94,092	0.8%
Proprietary Funds	12,218,367	14,228,440	14,564,937	336,497	2.4%
Totals	109,682,554	120,811,253	128,366,963	7,555,710	6.3%

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 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 2016 Budget
July 1, 2015 - June 30, 2016

Appropriations
Summary by Fund

Fund	Description	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr. Proposed	Dollar Change	Percent Change
1000	General Fund					
	City Council	370,045	372,192	404,286	32,094	8.6
	Executive	760,319	810,105	849,566	39,461	4.9
	Finance	1,511,029	1,632,713	1,741,824	109,111	6.7
	Planning	467,070	512,334	635,173	122,839	24.0
	Misc. Gen Gov't	644,098	1,184,962	985,720	(199,242)	(16.8)
	Police	6,239,310	7,420,749	7,804,208	383,459	5.2
	Fire & Rescue	7,106,497	7,502,246	8,254,784	752,538	10.0
	Comm Serv PW	4,848,277	6,036,576	6,655,395	618,819	10.3
	Recreation	1,864,819	2,073,584	2,095,972	22,388	1.1
	Public Library	1,035,182	1,109,966	1,131,936	21,970	2.0
	Public Welfare	743,953	843,870	808,656	(35,214)	(4.2)
	Debt Service	9,238,186	10,118,839	12,450,869	2,332,030	23.0
	Other Financing Sources/Uses	2,581,172	3,006,318	3,271,483	265,165	8.8
	School	41,949,297	44,236,755	46,687,263	2,450,508	5.5
	Intergovernmental	7,771,799	8,057,565	8,266,760	209,195	2.6
	Total 1000 General Fund	87,131,053	94,918,774	102,043,895	7,125,121	7.5
2100	CDBG - Entitlement					
	Planning	271,354	536,635	360,498	(176,137)	(32.8)
	Total 2100 CDBG - Entitlement	271,354	536,635	360,498	(176,137)	(32.8)
2210	DOJ - Drug Ed & Enforce					
	Police	184,699	101,173	0	(101,173)	(100.0)
	Total 2210 DOJ - Drug Ed & Enforce	184,699	101,173	0	(101,173)	(100.0)
2220	DHA - Policing					
	Police	105,949	109,347	104,813	(4,534)	(4.1)
	Total 2220 DHA - Policing	105,949	109,347	104,813	(4,534)	(4.1)
2245	DHHS - Assistance Programs					
	Police	193,739	188,157	72,196	(115,961)	(61.6)
	Total 2245 DHHS - Assistance Programs	193,739	188,157	72,196	(115,961)	(61.6)
2250	Youth Tobacco & Alcohol Awareness					
	Police	0	0	130,112	130,112	0.0
	Total 2250 Youth Tobacco & Alcohol	0	0	130,112	130,112	100.0
2800	School Cafeteria Fund					
	Education	1,439,175	1,524,919	1,625,111	100,192	6.6
	Total 2800 School Cafeteria Fund	1,439,175	1,524,919	1,625,111	100,192	6.6
2820	School - DOE Federal Grants					
	Education	2,822,880	2,736,174	2,772,300	36,126	1.3
	Total 2820 DOE Federal Grants	2,822,880	2,736,174	2,772,300	36,126	1.3
2900	School Special Pgms & Grants					
	Education	3,989	48,000	75,000	27,000	56.3
	Total 2900 School Special Pgms & Grants	3,989	48,000	75,000	27,000	56.3

City of Dover
Fiscal Year 2016 Budget
July 1, 2015 - June 30, 2016

		Appropriations Summary by Fund				
Fund	Description	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr. Proposed	Dollar Change	Percent Change
3207	Public Safety Special Details					
	Police	263,595	283,959	364,838	80,879	28.5
	Fire & Rescue	0	26,222	26,089	(133)	(0.5)
	Total 3207 Public Safety Special Details	263,595	310,181	390,927	80,746	26.0
3213	Parking Activity Fund					
	Police	569,852	627,936	672,223	44,287	7.1
	Total 3213 Parking Activity Fund	569,852	627,936	672,223	44,287	7.1
3320	Residential Solid Waste					
	Comm Serv PW	838,091	992,113	975,284	(16,829)	(1.7)
	Total 3320 Residential Solid Waste	838,091	992,113	975,284	(16,829)	(1.7)
3381	McConnell Center					
	Recreation	826,682	808,150	828,893	20,743	2.6
	Total 3381 McConnell Center	826,682	808,150	828,893	20,743	2.6
3410	Recreation Programs Fund					
	Recreation	409,218	485,276	593,649	108,373	22.3
	Total 3410 Recreation Programs	409,218	485,276	593,649	108,373	22.3
3413	Skateboard Park Fund					
	Recreation	0	20,000	0	(20,000)	(100.0)
	Total 3413 Skateboard Park Fund	0	20,000	0	(20,000)	(100.0)
3455	Library Fines					
	Public Library	42,897	58,852	58,052	(800)	(1.4)
	Total 3455 Library Fines	42,897	58,852	58,052	(800)	(1.4)
3500	OPEB Liability Fund					
	Misc Gen Gov't	1,555,237	1,564,477	1,301,526	(262,951)	(16.8)
	Total 3500 OPEB Liability Fund	1,555,237	1,564,477	1,301,526	(262,951)	(16.8)
3710	Downtown Dover TIF Fund					
	Misc Gen Gov't	0	569,792	643,126	73,334	12.9
	Total 3710 Downtown Dover TIF Fund	0	569,792	643,126	73,334	12.9
3715	Waterfront TIF Fund					
	Misc Gen Gov't	0	0	150,000	150,000	100.0
	Total 3715 Waterfront TIF Fund	0	0	150,000	150,000	100.0
3810	School Tuition Programs					
	Education	99,157	147,044	125,000	(22,044)	(15.0)
	Total 3810 School Tuition Programs	99,157	147,044	125,000	(22,044)	(15.0)
3825	Alternative Education Fund					
	Education	540,849	663,682	659,368	(4,314)	(0.7)
	Total 3825 School Tuition Programs	540,849	663,682	659,368	(4,314)	(0.7)
3830	School Facilities Fund					
	Education	165,771	172,131	220,053	47,922	27.8
	Total 3830 School Facilities Fund	165,771	172,131	220,053	47,922	27.8

City of Dover
Fiscal Year 2016 Budget
 July 1, 2015 - June 30, 2016

Appropriations
Summary by Fund

Fund Description	FY14 Prior Year Actual	FY15 Council Adopted	FY16 City Mgr. Proposed	Dollar Change	Percent Change
5300 Water Fund					
Comm Serv PW	3,765,466	4,852,957	4,866,401	13,444	0.3
Total 5300 Water Fund	3,765,466	4,852,957	4,866,401	13,444	0.3
5320 Sewer Fund					
Comm Serv PW	6,029,035	7,158,576	7,331,712	173,136	2.4
Total 5320 Sewer Fund	6,029,035	7,158,576	7,331,712	173,136	2.4
6100 DoverNet Fund					
Other Financing Sources/Uses	485,036	644,402	795,211	150,809	23.4
Total 6100 DoverNet Fund	485,036	644,402	795,211	150,809	23.4
6110 Central Stores Fund					
Other Financing Sources/Uses	97,628	105,154	105,160	6	0.0
Total 6110 Central Stores Fund	97,628	105,154	105,160	6	0.0
6310 Fleet Maintenance Fund					
Other Financing Sources/Uses	774,921	796,579	795,600	(979)	(0.1)
Total 6310 Fleet Maintenance Fund	774,921	796,579	795,600	(979)	(0.1)
6800 Workers Compensation Fund					
Other Financing Sources/Uses	1,066,281	670,772	670,853	81	0.0
Total 6800 Workers Compensation Fund	1,066,281	670,772	670,853	81	0.0
Total All Funds	109,682,554	120,811,253	128,366,963	7,555,710	6.3%

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2015-2016

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
1000 General Fund							
1000.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$2,078,678	\$2,144,309	\$2,332,378	\$2,300,949	\$156,640	7.30
1000.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$9,363,743	\$9,763,292	\$10,428,062	\$10,392,883	\$629,591	6.45
1000.0.000.00000.4120.00000.00.000	Temporary Employees	\$384,229	\$435,967	\$440,953	\$440,953	\$4,986	1.14
1000.0.000.00000.4125.00000.00.000	Elected Officials	\$13,360	\$20,518	\$20,518	\$20,518	\$0	0.00
1000.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,098,873	\$1,045,913	\$1,156,495	\$1,131,495	\$85,582	8.18
1000.0.000.00000.4160.00000.00.000	Severance Pay	\$271	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4170.00000.00.000	Longevity Pay	\$159,067	\$174,274	\$162,577	\$162,577	(\$11,697)	(6.71)
1000.0.000.00000.4211.00000.00.000	Health Insurance	\$3,183,005	\$3,128,337	\$3,185,771	\$3,185,349	\$57,012	1.82
1000.0.000.00000.4212.00000.00.000	Dental Insurance	\$105,901	\$111,438	\$111,916	\$111,634	\$196	0.18
1000.0.000.00000.4213.00000.00.000	Life Insurance	\$25,510	\$26,129	\$28,097	\$28,097	\$1,968	7.53
1000.0.000.00000.4214.00000.00.000	Disability Insurance	\$6,105	\$7,337	\$7,509	\$7,509	\$172	2.34
1000.0.000.00000.4220.00000.00.000	FICA	\$392,344	\$393,022	\$415,794	\$413,845	\$20,823	5.30
1000.0.000.00000.4225.00000.00.000	Medicare	\$191,315	\$187,019	\$199,894	\$199,438	\$12,419	6.64
1000.0.000.00000.4230.00000.00.000	Retirement	\$2,292,288	\$2,483,411	\$2,826,253	\$2,814,837	\$331,426	13.35
1000.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$47,072	\$71,681	\$92,030	\$92,030	\$20,349	28.39
1000.0.000.00000.4250.00000.00.000	Unemployment	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00
1000.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$420,645	\$428,655	\$428,655	\$428,655	\$0	0.00
1000.0.000.00000.4290.00000.00.000	FSA Fees	\$3,338	\$3,431	\$4,328	\$4,328	\$897	26.14
1000.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$31,391	\$42,091	\$42,791	\$42,791	\$700	1.66
1000.0.000.00000.4295.00000.00.000	Compensated Absences	\$219,161	\$231,578	\$231,578	\$261,578	\$30,000	12.95
Budg_Cat: Personal Services - 100		\$20,016,297	\$20,718,402	\$22,135,599	\$22,059,466	\$1,341,064	6.47

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2015-2016

 Print accounts with zero balance
 Round to whole dollars
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From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4311.00000.00.000	Administrative Services	\$1,500	\$4,300	\$4,300	\$4,300	\$0	0.00
1000.0.000.00000.4312.00000.00.000	Management Services	\$210,080	\$210,000	\$212,400	\$228,400	\$18,400	8.76
1000.0.000.00000.4334.00000.00.000	Legal Services	\$105,548	\$93,000	\$93,000	\$93,000	\$0	0.00
1000.0.000.00000.4335.00000.00.000	Auditing Services	\$15,133	\$15,133	\$15,133	\$15,133	\$0	0.00
1000.0.000.00000.4336.00000.00.000	Medical Services	\$9,228	\$13,577	\$15,655	\$15,655	\$2,078	15.31
1000.0.000.00000.4337.00000.00.000	Dental Services	\$705	\$500	\$750	\$500	\$0	0.00
1000.0.000.00000.4339.00000.00.000	Consulting Services	\$32,522	\$50,932	\$51,558	\$51,558	\$626	1.23
1000.0.000.00000.4341.00000.00.000	Technical Services	\$12,428	\$20,301	\$210,595	\$210,595	\$190,294	937.36
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$56,956	\$67,288	\$68,691	\$68,691	\$1,403	2.09
Budg_Cat: Purchased Services - 300		\$444,100	\$475,031	\$672,082	\$687,832	\$212,801	44.80
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$0	\$0	\$1,600	\$1,600	\$1,600	0.00
Budg_Cat: Supplies - 600		\$0	\$0	\$1,600	\$1,600	\$1,600	0.00
1000.0.000.00000.4420.00000.00.000	Waste Collection Services	\$374,090	\$352,000	\$375,000	\$375,000	\$23,000	6.53
1000.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$65,493	\$91,700	\$92,625	\$92,625	\$925	1.01
1000.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$59,092	\$70,000	\$75,000	\$75,000	\$5,000	7.14
1000.0.000.00000.4423.00000.00.000	Cleaning Services	\$972	\$3,599	\$3,599	\$3,599	\$0	0.00
1000.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$124,365	\$146,465	\$168,441	\$168,441	\$21,976	15.00
1000.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$80,402	\$212,500	\$219,500	\$219,500	\$7,000	3.29
1000.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$24,645	\$57,275	\$59,656	\$59,656	\$2,381	4.16
1000.0.000.00000.4434.00000.00.000	Maint Chrgs - Vehicles	\$52,607	\$60,206	\$66,516	\$66,516	\$6,310	10.48
1000.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$343,485	\$357,608	\$474,061	\$474,061	\$116,453	32.56
1000.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$722,207	\$808,839	\$906,588	\$756,588	(\$52,251)	(6.46)
1000.0.000.00000.4443.00000.00.000	Rental of Equipment	\$48,097	\$59,015	\$57,709	\$57,709	(\$1,306)	(2.21)

City of Dover, New Hampshire

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4521.00000.00.000	Property Insurance	\$52,964	\$49,683	\$52,061	\$52,061	\$2,378	4.79
1000.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$48,385	\$46,824	\$69,852	\$69,852	\$23,028	49.18
1000.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$55,228	\$56,507	\$49,093	\$49,093	(\$7,414)	(13.12)
1000.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$135,811	\$147,305	\$144,455	\$144,455	(\$2,850)	(1.93)
1000.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$9,499	\$10,000	\$10,000	\$10,000	\$0	0.00
1000.0.000.00000.4531.00000.00.000	Telecommunications	\$134,262	\$158,574	\$152,770	\$151,770	(\$6,804)	(4.29)
1000.0.000.00000.4534.00000.00.000	Postage	\$65,981	\$71,091	\$71,400	\$71,400	\$309	0.43
1000.0.000.00000.4540.00000.00.000	Advertising	\$16,922	\$22,391	\$21,091	\$21,091	(\$1,300)	(5.81)
1000.0.000.00000.4550.00000.00.000	Printing & Binding	\$5,804	\$15,625	\$15,125	\$15,125	(\$500)	(3.20)
1000.0.000.00000.4580.00000.00.000	Travel Expense	\$17,869	\$22,105	\$26,593	\$26,593	\$4,488	20.30
1000.0.000.00000.4591.00000.00.000	Special Programs	\$2,626	\$8,500	\$8,750	\$8,750	\$250	2.94
1000.0.000.00000.4592.00000.00.000	Emergency Shelter	\$3,836	\$2,000	\$5,000	\$5,000	\$3,000	150.00
Budg_Cat: Purchased Services - 300		\$2,444,643	\$2,829,812	\$3,124,885	\$2,973,885	\$144,073	5.09
1000.0.000.00000.4611.00000.00.000	Office Supplies	\$64,697	\$80,830	\$84,436	\$83,736	\$2,906	3.60
1000.0.000.00000.4612.00000.00.000	Operating Supplies	\$343,619	\$310,848	\$314,079	\$313,829	\$2,981	0.96
1000.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$66,110	\$78,442	\$78,867	\$78,767	\$325	0.41
1000.0.000.00000.4619.00000.00.000	Supplies for Resale	\$3,507	\$2,000	\$2,000	\$2,000	\$0	0.00
1000.0.000.00000.4621.00000.00.000	Natural Gas	\$161,977	\$164,243	\$199,710	\$199,710	\$35,467	21.59
1000.0.000.00000.4622.00000.00.000	Electricity	\$642,601	\$675,518	\$737,933	\$737,933	\$62,415	9.24
1000.0.000.00000.4623.00000.00.000	Propane	\$17,710	\$19,186	\$20,218	\$20,218	\$1,032	5.38
1000.0.000.00000.4624.00000.00.000	Heating Oil	\$59,405	\$61,294	\$71,748	\$69,748	\$8,454	13.79
1000.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$259,047	\$258,492	\$253,157	\$253,157	(\$5,335)	(2.06)
1000.0.000.00000.4631.00000.00.000	Food/Food Services	\$9,396	\$11,150	\$10,890	\$10,890	(\$260)	(2.33)
1000.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$38,975	\$45,764	\$58,946	\$48,946	\$3,182	6.95

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4640.00000.00.000	Books/Publications	\$15,309	\$20,898	\$19,848	\$19,848	(\$1,050)	(5.02)
1000.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$50,983	\$56,976	\$69,219	\$69,219	\$12,243	21.49
1000.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$92,942	\$130,600	\$130,800	\$130,800	\$200	0.15
1000.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$19,735	\$29,650	\$30,400	\$30,400	\$750	2.53
1000.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$210,417	\$129,403	\$130,903	\$130,903	\$1,500	1.16
1000.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$312,975	\$312,989	\$312,989	\$312,989	\$0	0.00
1000.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$36,828	\$54,900	\$64,933	\$64,933	\$10,033	18.28
Budg_Cat: Supplies - 600		\$2,406,234	\$2,443,183	\$2,591,076	\$2,578,026	\$134,843	5.52
1000.0.000.00000.4715.00000.00.000	Land Improvements	\$268,206	\$1,300,000	\$2,050,000	\$1,400,000	\$100,000	7.69
1000.0.000.00000.4720.00000.00.000	Buildings	(\$1)	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$15,500	\$77,500	\$77,500	\$62,000	400.00
1000.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$39,269	\$82,000	\$75,000	\$75,000	(\$7,000)	(8.54)
1000.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$14,031	\$41,275	\$130,457	\$130,457	\$89,182	216.07
1000.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00
1000.0.000.00000.4745.00000.00.000	Computers & Communication	\$41,251	\$23,809	\$71,155	\$71,155	\$47,346	198.86
1000.0.000.00000.4748.00000.00.000	Books and Collections	\$93,992	\$99,742	\$101,737	\$101,737	\$1,995	2.00
1000.0.000.00000.4752.00000.00.000	Bridges	\$6,202	\$100,000	\$100,000	\$100,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$462,950	\$1,664,826	\$2,608,349	\$1,958,349	\$293,523	17.63
1000.0.000.00000.4810.00000.00.000	Membership Dues	\$48,057	\$49,842	\$76,023	\$66,457	\$16,615	33.34
1000.0.000.00000.4819.00000.00.000	Fees & Charges	\$7,399	\$13,145	\$13,345	\$13,345	\$200	1.52
1000.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$182,213	\$354,799	\$393,141	\$389,229	\$34,430	9.70
1000.0.000.00000.4840.00000.00.000	Contingency	\$75,192	\$312,010	\$410,382	\$328,406	\$16,396	5.25
1000.0.000.00000.4891.00000.00.000	Abatements	\$239,562	\$311,987	\$50,000	\$50,000	(\$261,987)	(83.97)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4895.00000.00.000	Cost of Sales	\$321	\$1,500	\$1,500	\$1,500	\$0	0.00
1000.0.000.00000.4896.00000.00.000	Cost of Sales - Food	\$24,680	\$25,000	\$25,000	\$25,000	\$0	0.00
1000.0.000.00000.4897.00000.00.000	Cost of Sales - Misc	\$6,818	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$584,241	\$1,078,283	\$979,391	\$883,937	(\$194,346)	(18.02)
1000.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$2,422,488	\$2,588,578	\$2,786,908	\$2,786,908	\$198,330	7.66
1000.0.000.00000.4915.00000.00.000	Transfer to Enterprise	\$130,000	\$132,500	\$134,000	\$134,000	\$1,500	1.13
1000.0.000.00000.4918.00000.00.000	Transfer to Trust	\$575,000	\$575,000	\$650,000	\$650,000	\$75,000	13.04
Budg_Cat: Operating Transfers Out - 910		\$3,127,488	\$3,296,078	\$3,570,908	\$3,570,908	\$274,830	8.34
1000.0.000.00000.4920.00000.00.000	Principal Payments	\$6,367,110	\$6,814,244	\$6,924,776	\$7,994,776	\$1,180,532	17.32
1000.0.000.00000.4921.00000.00.000	Interest - Bonds	\$2,881,808	\$3,304,595	\$3,439,593	\$4,456,093	\$1,151,498	34.85
Budg_Cat: Debt Service - 920		\$9,248,918	\$10,118,839	\$10,364,369	\$12,450,869	\$2,332,030	23.05
1000.0.000.00000.4950.00000.00.000	Education	\$0	\$44,236,755	\$46,612,263	\$46,612,263	\$2,375,508	5.37
Budg_Cat: Education - 950		\$0	\$44,236,755	\$46,612,263	\$46,612,263	\$2,375,508	5.37
1000.0.000.00000.4990.00000.00.000	County Tax	\$7,771,799	\$8,057,565	\$8,266,760	\$8,266,760	\$209,195	2.60
Budg_Cat: Intergovernmental - 990		\$7,771,799	\$8,057,565	\$8,266,760	\$8,266,760	\$209,195	2.60
Func: UNDESIGNATED - 00000		\$46,506,669	\$94,918,774	\$100,927,282	\$102,043,895	\$7,125,121	7.51

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: General Fund - 1000		\$46,506,669	\$94,918,774	\$100,927,282	\$102,043,895	\$7,125,121	7.51

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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2100 HUD/CDBG - Entitlement

2100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$59,990	\$62,557	\$49,936	\$49,936	(\$12,621)	(20.18)
2100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$11,596	\$11,860	\$12,380	\$12,380	\$520	4.38
2100.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$1,444	\$1,156	\$1,156	(\$288)	(19.94)
2100.0.000.00000.4211.00000.00.000	Health Insurance	\$21,679	\$24,574	\$17,919	\$17,919	(\$6,655)	(27.08)
2100.0.000.00000.4212.00000.00.000	Dental Insurance	\$721	\$755	\$622	\$622	(\$133)	(17.62)
2100.0.000.00000.4213.00000.00.000	Life Insurance	\$164	\$176	\$151	\$151	(\$25)	(14.20)
2100.0.000.00000.4214.00000.00.000	Disability Insurance	\$33	\$33	\$27	\$27	(\$6)	(18.18)
2100.0.000.00000.4220.00000.00.000	FICA	\$4,226	\$4,273	\$3,688	\$3,688	(\$585)	(13.69)
2100.0.000.00000.4225.00000.00.000	Medicare	\$988	\$1,001	\$863	\$863	(\$138)	(13.79)
2100.0.000.00000.4230.00000.00.000	Retirement	\$7,748	\$8,172	\$7,105	\$7,105	(\$1,067)	(13.06)
2100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$0	\$300	\$300	\$300	\$0	0.00
2100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$126	\$126	\$126	\$126	\$0	0.00
2100.0.000.00000.4290.00000.00.000	FSA Fees	\$57	\$79	\$79	\$79	\$0	0.00
Budg_Cat: Personal Services - 100		\$108,927	\$115,350	\$94,352	\$94,352	(\$20,998)	(18.20)
2100.0.000.00000.4335.00000.00.000	Auditing Services	\$3,605	\$3,605	\$4,578	\$4,578	\$973	26.99
2100.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$15,806	\$0	\$0	(\$15,806)	(100.00)
2100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$656	\$693	\$1,340	\$1,340	\$647	93.36
2100.0.000.00000.4531.00000.00.000	Telecommunications	\$196	\$400	\$400	\$400	\$0	0.00
2100.0.000.00000.4534.00000.00.000	Postage	\$5	\$100	\$100	\$100	\$0	0.00
2100.0.000.00000.4540.00000.00.000	Advertising	\$209	\$166	\$166	\$166	\$0	0.00
2100.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$255	\$255	\$255	\$0	0.00
Budg_Cat: Purchased Services - 300		\$4,671	\$21,025	\$6,839	\$6,839	(\$14,186)	(67.47)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
2100.0.000.00000.4611.00000.00.000	Office Supplies	\$151	\$228	\$1,778	\$1,778	\$1,550	679.82
Budg_Cat:	Supplies - 600	\$151	\$228	\$1,778	\$1,778	\$1,550	679.82
2100.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$157,603	\$400,032	\$257,529	\$257,529	(\$142,503)	(35.62)
Budg_Cat:	Other Expenses - 800	\$157,603	\$400,032	\$257,529	\$257,529	(\$142,503)	(35.62)
Func:	UNDESIGNATED - 00000	\$271,352	\$536,635	\$360,498	\$360,498	(\$176,137)	(32.82)

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: HUD/CDBG - Entitlement - 2100		\$271,352	\$536,635	\$360,498	\$360,498	(\$176,137)	(32.82)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
2210 DOJ - Drug Ed & Enforcement							
2210.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$28,657	\$66,655	\$0	\$0	(\$66,655)	(100.00)
2210.0.000.00000.4130.00000.00.000	Overtime Pay	\$17,820	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$400	\$0	\$0	(\$400)	(100.00)
2210.0.000.00000.4211.00000.00.000	Health Insurance	\$8,484	\$11,921	\$0	\$0	(\$11,921)	(100.00)
2210.0.000.00000.4212.00000.00.000	Dental Insurance	\$406	\$369	\$0	\$0	(\$369)	(100.00)
2210.0.000.00000.4213.00000.00.000	Life Insurance	\$54	\$143	\$0	\$0	(\$143)	(100.00)
2210.0.000.00000.4225.00000.00.000	Medicare	\$782	\$947	\$0	\$0	(\$947)	(100.00)
2210.0.000.00000.4230.00000.00.000	Retirement	\$11,694	\$16,532	\$0	\$0	(\$16,532)	(100.00)
2210.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$15,399	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,968	\$1,968	\$0	\$0	(\$1,968)	(100.00)
2210.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$450	\$112	\$0	\$0	(\$112)	(100.00)
Budg_Cat: Personal Services - 100		\$85,715	\$99,047	\$0	\$0	(\$99,047)	(100.00)
2210.0.000.00000.4335.00000.00.000	Auditing Services	\$847	\$847	\$0	\$0	(\$847)	(100.00)
2210.0.000.00000.4339.00000.00.000	Consulting Services	\$825	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$2,558	\$1,279	\$0	\$0	(\$1,279)	(100.00)
2210.0.000.00000.4540.00000.00.000	Advertising	\$2,309	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4580.00000.00.000	Travel Expense	\$8,143	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$14,682	\$2,126	\$0	\$0	(\$2,126)	(100.00)
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$900	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$2,404	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$3,304	\$0	\$0	\$0	\$0	0.00

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
2210.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$30,681	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4745.00000.00.000	Computers & Communication:	\$50,317	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$80,998	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$184,698	\$101,173	\$0	\$0	(\$101,173)	(100.00)

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: DOJ - Drug Ed & Enforce - 2210		\$184,698	\$101,173	\$0	\$0	(\$101,173)	(100.00)

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2220 DHA - Policing							
2220.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$67,305	\$69,393	\$66,203	\$66,203	(\$3,190)	(4.60)
2220.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$400	\$400	\$400	\$0	0.00
2220.0.000.00000.4211.00000.00.000	Health Insurance	\$15,350	\$16,093	\$15,350	\$15,350	(\$743)	(4.62)
2220.0.000.00000.4212.00000.00.000	Dental Insurance	\$737	\$737	\$737	\$737	\$0	0.00
2220.0.000.00000.4213.00000.00.000	Life Insurance	\$136	\$154	\$148	\$148	(\$6)	(3.90)
2220.0.000.00000.4225.00000.00.000	Medicare	\$1,196	\$1,006	\$950	\$950	(\$56)	(5.57)
2220.0.000.00000.4230.00000.00.000	Retirement	\$16,844	\$17,657	\$17,570	\$17,570	(\$87)	(0.49)
2220.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,944	\$1,944	\$1,944	\$1,944	\$0	0.00
2220.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$75	\$0	\$0	(\$75)	(100.00)
2220.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$600	\$450	\$450	\$450	\$0	0.00
Budg_Cat: Personal Services - 100		\$104,512	\$107,909	\$103,752	\$103,752	(\$4,157)	(3.85)
2220.0.000.00000.4335.00000.00.000	Auditing Services	\$159	\$159	\$16	\$16	(\$143)	(89.94)
2220.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$1,279	\$1,279	\$1,045	\$1,045	(\$234)	(18.30)
Budg_Cat: Purchased Services - 300		\$1,438	\$1,438	\$1,061	\$1,061	(\$377)	(26.22)
Func: UNDESIGNATED - 00000		\$105,950	\$109,347	\$104,813	\$104,813	(\$4,534)	(4.15)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: DHA - Policing - 2220		\$105,950	\$109,347	\$104,813	\$104,813	(\$4,534)	(4.15)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
2245 DHHS - Assistance Programs							
2245.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$86,364	\$85,547	\$34,875	\$34,875	(\$50,672)	(59.23)
2245.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$14,000	\$0	\$0	(\$14,000)	(100.00)
2245.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$800	\$0	\$0	(\$800)	(100.00)
2245.0.000.00000.4211.00000.00.000	Health Insurance	\$35,748	\$37,480	\$22,797	\$22,797	(\$14,683)	(39.18)
2245.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,114	\$1,113	\$737	\$737	(\$376)	(33.78)
2245.0.000.00000.4213.00000.00.000	Life Insurance	\$114	\$196	\$84	\$84	(\$112)	(57.14)
2245.0.000.00000.4220.00000.00.000	FICA	\$4,876	\$5,353	\$1,741	\$1,741	(\$3,612)	(67.48)
2245.0.000.00000.4225.00000.00.000	Medicare	\$1,128	\$1,252	\$407	\$407	(\$845)	(67.49)
2245.0.000.00000.4230.00000.00.000	Retirement	\$5,245	\$6,004	\$0	\$0	(\$6,004)	(100.00)
Budg_Cat: Personal Services - 100		\$134,989	\$151,745	\$60,641	\$60,641	(\$91,104)	(60.04)
2245.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$1,710	\$4,125	\$0	\$0	(\$4,125)	(100.00)
Budg_Cat: Purchased Services - 300		\$1,710	\$4,125	\$0	\$0	(\$4,125)	(100.00)
2245.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,326	\$1,326	\$0	\$0	(\$1,326)	(100.00)
Budg_Cat: Personal Services - 100		\$1,326	\$1,326	\$0	\$0	(\$1,326)	(100.00)
2245.0.000.00000.4339.00000.00.000	Consulting Services	\$32,709	\$15,975	\$0	\$0	(\$15,975)	(100.00)
2245.0.000.00000.4341.00000.00.000	Technical Services	\$1,200	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4531.00000.00.000	Telecommunications	\$212	\$600	\$0	\$0	(\$600)	(100.00)
2245.0.000.00000.4534.00000.00.000	Postage	\$112	\$240	\$0	\$0	(\$240)	(100.00)
2245.0.000.00000.4540.00000.00.000	Advertising	\$2,192	\$949	\$0	\$0	(\$949)	(100.00)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
2245.0.000.00000.4580.00000.00.000	Travel Expense	\$3,101	\$8,540	\$0	\$0	(\$8,540)	(100.00)
2245.0.000.00000.4591.00000.00.000	Special Programs	\$183	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$39,708	\$26,304	\$0	\$0	(\$26,304)	(100.00)
2245.0.000.00000.4612.00000.00.000	Operating Supplies	\$11,903	\$4,222	\$11,555	\$11,555	\$7,333	173.69
2245.0.000.00000.4631.00000.00.000	Food/Food Services	\$937	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$12,840	\$4,222	\$11,555	\$11,555	\$7,333	173.69
2245.0.000.00000.4745.00000.00.000	Computers & Communication:	\$2,717	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$2,717	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4810.00000.00.000	Membership Dues	\$450	\$435	\$0	\$0	(\$435)	(100.00)
Budg_Cat: Other Expenses - 800		\$450	\$435	\$0	\$0	(\$435)	(100.00)
Func: UNDESIGNATED - 00000		\$193,740	\$188,157	\$72,196	\$72,196	(\$115,961)	(61.63)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: DHHS - Assistance Programs - 2245		\$193,740	\$188,157	\$72,196	\$72,196	(\$115,961)	(61.63)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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2250 Youth Tobacco & Alcohol Awareness

2250.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$0	\$0	\$105,148	\$105,148	\$105,148	0.00
2250.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$0	\$1,440	\$1,440	\$1,440	0.00
2250.0.000.00000.4211.00000.00.000	Health Insurance	\$0	\$0	\$8,443	\$8,443	\$8,443	0.00
2250.0.000.00000.4212.00000.00.000	Dental Insurance	\$0	\$0	\$376	\$376	\$376	0.00
2250.0.000.00000.4213.00000.00.000	Life Insurance	\$0	\$0	\$252	\$252	\$252	0.00
2250.0.000.00000.4220.00000.00.000	FICA	\$0	\$0	\$6,601	\$6,601	\$6,601	0.00
2250.0.000.00000.4225.00000.00.000	Medicare	\$0	\$0	\$1,544	\$1,544	\$1,544	0.00
2250.0.000.00000.4230.00000.00.000	Retirement	\$0	\$0	\$6,308	\$6,308	\$6,308	0.00
Budg_Cat: Personal Services - 100		\$0	\$0	\$130,112	\$130,112	\$130,112	0.00
Func: UNDESIGNATED - 00000		\$0	\$0	\$130,112	\$130,112	\$130,112	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Youth Tobacco & Alcohol Awareness - 2250		\$0	\$0	\$130,112	\$130,112	\$130,112	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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2800 School Cafeteria Fund

2800.0.000.00000.4950.00000.00.000	Education	\$0	\$1,524,919	\$1,625,111	\$1,625,111	\$100,192	6.57
Budg_Cat:	Education - 950	\$0	\$1,524,919	\$1,625,111	\$1,625,111	\$100,192	6.57
Func:	UNDESIGNATED - 00000	\$0	\$1,524,919	\$1,625,111	\$1,625,111	\$100,192	6.57

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School Cafeteria Fund - 2800		\$0	\$1,524,919	\$1,625,111	\$1,625,111	\$100,192	6.57

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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2820 School - DOE Federal Grants

2820.0.000.00000.4950.00000.00.000	Education	\$0	\$2,736,174	\$2,772,300	\$2,772,300	\$36,126	1.32
Budg_Cat:	Education - 950	\$0	\$2,736,174	\$2,772,300	\$2,772,300	\$36,126	1.32
Func:	UNDESIGNATED - 00000	\$0	\$2,736,174	\$2,772,300	\$2,772,300	\$36,126	1.32

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School - DOE Federal Grants - 2820		\$0	\$2,736,174	\$2,772,300	\$2,772,300	\$36,126	1.32

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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2900 School Special Pgms & Grants

2900.0.000.00000.4950.00000.00.000	Education	\$0	\$48,000	\$75,000	\$75,000	\$27,000	56.25
Budg_Cat:	Education - 950	\$0	\$48,000	\$75,000	\$75,000	\$27,000	56.25
Func:	UNDESIGNATED - 00000	\$0	\$48,000	\$75,000	\$75,000	\$27,000	56.25

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School Special Pgms & Grants - HUB - 2900		\$0	\$48,000	\$75,000	\$75,000	\$27,000	56.25

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3207 Public Safety Special Details							
3207.0.000.00000.4130.00000.00.000	Overtime Pay	\$210,631	\$162,673	\$244,150	\$244,150	\$81,477	50.09
3207.0.000.00000.4211.00000.00.000	Health Insurance	\$99	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4212.00000.00.000	Dental Insurance	\$4	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4220.00000.00.000	FICA	\$66	\$100	\$100	\$100	\$0	0.00
3207.0.000.00000.4225.00000.00.000	Medicare	\$2,705	\$4,379	\$3,553	\$3,553	(\$826)	(18.86)
3207.0.000.00000.4230.00000.00.000	Retirement	\$47,593	\$76,659	\$64,668	\$64,668	(\$11,991)	(15.64)
3207.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,027	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$262,126	\$243,811	\$312,471	\$312,471	\$68,660	28.16
3207.0.000.00000.4335.00000.00.000	Auditing Services	\$42	\$42	\$44	\$44	\$2	4.76
3207.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,428	\$2,263	\$2,347	\$2,347	\$84	3.71
Budg_Cat: Purchased Services - 300		\$1,470	\$2,305	\$2,391	\$2,391	\$86	3.73
3207.0.000.00000.4612.00000.00.000	Operating Supplies	\$0	\$500	\$500	\$500	\$0	0.00
3207.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$565	\$565	\$565	\$0	0.00
Budg_Cat: Supplies - 600		\$0	\$1,065	\$1,065	\$1,065	\$0	0.00
3207.0.000.00000.4918.00000.00.000	Transfer to Trust	\$63,000	\$63,000	\$75,000	\$75,000	\$12,000	19.05
Budg_Cat: Operating Transfers Out - 910		\$63,000	\$63,000	\$75,000	\$75,000	\$12,000	19.05
Func: UNDESIGNATED - 00000		\$326,596	\$310,181	\$390,927	\$390,927	\$80,746	26.03

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Public Safety Special Details - 3207		\$326,596	\$310,181	\$390,927	\$390,927	\$80,746	26.03

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3213 Parking Activity Fund							
3213.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$175,555	\$179,141	\$200,043	\$200,043	\$20,902	11.67
3213.0.000.00000.4130.00000.00.000	Overtime Pay	\$0	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,800	\$1,600	\$1,360	\$1,360	(\$240)	(15.00)
3213.0.000.00000.4211.00000.00.000	Health Insurance	\$38,523	\$23,842	\$22,740	\$22,740	(\$1,102)	(4.62)
3213.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,176	\$1,482	\$1,482	\$1,482	\$0	0.00
3213.0.000.00000.4213.00000.00.000	Life Insurance	\$149	\$301	\$311	\$311	\$10	3.32
3213.0.000.00000.4220.00000.00.000	FICA	\$11,989	\$11,256	\$12,601	\$12,601	\$1,345	11.95
3213.0.000.00000.4225.00000.00.000	Medicare	\$2,792	\$2,632	\$2,946	\$2,946	\$314	11.93
3213.0.000.00000.4230.00000.00.000	Retirement	\$6,809	\$7,764	\$8,474	\$8,474	\$710	9.14
3213.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$0	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$2,861	\$2,861	\$2,861	\$2,861	\$0	0.00
3213.0.000.00000.4290.00000.00.000	FSA Fees	\$6	\$75	\$75	\$75	\$0	0.00
3213.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$2,039	\$2,375	\$2,570	\$2,570	\$195	8.21
Budg_Cat: Personal Services - 100		\$243,700	\$234,029	\$256,163	\$256,163	\$22,134	9.46
3213.0.000.00000.4335.00000.00.000	Auditing Services	\$500	\$500	\$838	\$838	\$338	67.60
3213.0.000.00000.4341.00000.00.000	Technical Services	\$3,374	\$1,800	\$1,200	\$1,200	(\$600)	(33.33)
3213.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$2,137	\$26,920	\$4,920	\$4,920	(\$22,000)	(81.72)
3213.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
3213.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$37,800	\$38,000	\$44,192	\$44,192	\$6,192	16.29
3213.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$4,010	\$4,250	\$4,932	\$4,932	\$682	16.05
3213.0.000.00000.4521.00000.00.000	Property Insurance	\$326	\$327	\$327	\$327	\$0	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$897	\$897	\$909	\$909	\$12	1.34
3213.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,859	\$1,876	\$1,902	\$1,902	\$26	1.39
3213.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$0	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4531.00000.00.000	Telecommunications	\$865	\$700	\$1,980	\$1,980	\$1,280	182.86
3213.0.000.00000.4534.00000.00.000	Postage	\$1,612	\$4,300	\$4,300	\$4,300	\$0	0.00
3213.0.000.00000.4540.00000.00.000	Advertising	\$0	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4550.00000.00.000	Printing & Binding	\$189	\$2,500	\$3,500	\$3,500	\$1,000	40.00
3213.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$285	\$285	\$285	\$0	0.00
Budg_Cat: Purchased Services - 300		\$53,568	\$85,055	\$71,985	\$71,985	(\$13,070)	(15.37)
3213.0.000.00000.4611.00000.00.000	Office Supplies	\$452	\$2,000	\$3,000	\$3,000	\$1,000	50.00
3213.0.000.00000.4612.00000.00.000	Operating Supplies	\$23,117	\$16,050	\$24,090	\$24,090	\$8,040	50.09
3213.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$1,588	\$1,600	\$1,600	\$1,600	\$0	0.00
3213.0.000.00000.4622.00000.00.000	Electricity	\$8,351	\$15,000	\$25,000	\$25,000	\$10,000	66.67
3213.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,343	\$800	\$592	\$592	(\$208)	(26.00)
3213.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$644	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$1,518	\$1,518	\$1,518	\$1,518	\$0	0.00
3213.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$1,198	\$750	\$1,500	\$1,500	\$750	100.00
Budg_Cat: Supplies - 600		\$38,211	\$38,218	\$57,800	\$57,800	\$19,582	51.24
3213.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$0	\$3,500	\$5,000	\$5,000	\$1,500	42.86
3213.0.000.00000.4745.00000.00.000	Computers & Communication:	\$8,683	\$6,315	\$2,518	\$2,518	(\$3,797)	(60.13)
Budg_Cat: Capital Outlay - 700		\$8,683	\$9,815	\$7,518	\$7,518	(\$2,297)	(23.40)
3213.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$50	\$50	\$50	\$0	0.00

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3213.0.000.00000.4819.00000.00.000	Fees & Charges	\$28,064	\$19,840	\$21,000	\$21,000	\$1,160	5.85
3213.0.000.00000.4840.00000.00.000	Contingency	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$28,064	\$22,890	\$24,050	\$24,050	\$1,160	5.07
3213.0.000.00000.4911.00000.00.000	Transfer To General Fund	\$27,833	\$30,000	\$55,000	\$55,000	\$25,000	83.33
3213.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$2,932	\$118,916	\$118,301	\$118,301	(\$615)	(0.52)
3213.0.000.00000.4918.00000.00.000	Transfer to Trust	\$92,588	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$123,353	\$148,916	\$173,301	\$173,301	\$24,385	16.38
3213.0.000.00000.4920.00000.00.000	Principal Payments	\$55,000	\$65,000	\$64,300	\$64,300	(\$700)	(1.08)
3213.0.000.00000.4921.00000.00.000	Interest - Bonds	\$16,256	\$24,013	\$17,106	\$17,106	(\$6,907)	(28.76)
Budg_Cat: Debt Service - 920		\$71,256	\$89,013	\$81,406	\$81,406	(\$7,607)	(8.55)
Func: UNDESIGNATED - 00000		\$566,835	\$627,936	\$672,223	\$672,223	\$44,287	7.05

City of Dover, New Hampshire

Appropriations Summary by Object Code

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From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Parking Activity Fund - 3213		\$566,835	\$627,936	\$672,223	\$672,223	\$44,287	7.05

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3320 Residential Solid Waste							
3320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$6,050	\$5,978	\$5,978	\$5,978	\$0	0.00
3320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$86,011	\$85,820	\$88,820	\$88,820	\$3,000	3.50
3320.0.000.00000.4130.00000.00.000	Overtime Pay	\$138	\$3,000	\$3,000	\$3,000	\$0	0.00
3320.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,540	\$2,060	\$2,060	\$2,060	\$0	0.00
3320.0.000.00000.4211.00000.00.000	Health Insurance	\$10,487	\$23,997	\$20,772	\$20,772	(\$3,225)	(13.44)
3320.0.000.00000.4212.00000.00.000	Dental Insurance	\$922	\$944	\$944	\$944	\$0	0.00
3320.0.000.00000.4213.00000.00.000	Life Insurance	\$199	\$220	\$230	\$230	\$10	4.55
3320.0.000.00000.4214.00000.00.000	Disability Insurance	\$37	\$45	\$48	\$48	\$3	6.67
3320.0.000.00000.4220.00000.00.000	FICA	\$5,580	\$5,575	\$6,052	\$6,052	\$477	8.56
3320.0.000.00000.4225.00000.00.000	Medicare	\$1,307	\$1,318	\$1,426	\$1,426	\$108	8.19
3320.0.000.00000.4230.00000.00.000	Retirement	\$9,867	\$10,108	\$11,208	\$11,208	\$1,100	10.88
3320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$925	\$925	\$925	\$925	\$0	0.00
3320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$287	\$287	\$287	\$287	\$0	0.00
3320.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$56	\$57	\$57	\$1	1.79
Budg_Cat: Personal Services - 100		\$123,351	\$140,333	\$141,807	\$141,807	\$1,474	1.05
3320.0.000.00000.4335.00000.00.000	Auditing Services	\$878	\$878	\$867	\$867	(\$11)	(1.25)
3320.0.000.00000.4420.00000.00.000	Waste Collection Services	\$350,500	\$350,500	\$363,000	\$363,000	\$12,500	3.57
3320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$270,063	\$367,500	\$336,990	\$336,990	(\$30,510)	(8.30)
3320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$393	\$376	\$0	\$0	(\$376)	(100.00)
3320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$0	\$296	\$500	\$500	\$204	68.92
3320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,445	\$987	\$898	\$898	(\$89)	(9.02)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3320.0.000.00000.4531.00000.00.000	Telecommunications	\$1,266	\$2,425	\$2,425	\$2,425	\$0	0.00
3320.0.000.00000.4534.00000.00.000	Postage	\$1	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$400	\$400	\$400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$624,547	\$723,862	\$705,580	\$705,580	(\$18,282)	(2.53)
3320.0.000.00000.4611.00000.00.000	Office Supplies	\$555	\$800	\$800	\$800	\$0	0.00
3320.0.000.00000.4612.00000.00.000	Operating Supplies	\$86,494	\$100,000	\$100,000	\$100,000	\$0	0.00
3320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$0	\$823	\$823	\$823	\$0	0.00
3320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$3,146	\$1,245	\$1,224	\$1,224	(\$21)	(1.69)
3320.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$50	\$50	\$50	\$0	0.00
Budg_Cat: Supplies - 600		\$90,195	\$102,918	\$102,897	\$102,897	(\$21)	(0.02)
3320.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$0	\$20,000	\$20,000	\$20,000	\$0	0.00
3320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$0	\$5,000	\$5,000	\$5,000	\$0	0.00
Func: UNDESIGNATED - 00000		\$838,092	\$992,113	\$975,284	\$975,284	(\$16,829)	(1.70)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Residential Solid Waste - 3320		\$838,092	\$992,113	\$975,284	\$975,284	(\$16,829)	(1.70)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3381 McConnell Center							
3381.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$19,823	\$19,657	\$19,704	\$19,704	\$47	0.24
3381.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$30,118	\$31,030	\$32,448	\$32,448	\$1,418	4.57
3381.0.000.00000.4120.00000.00.000	Temporary Employees	\$22,312	\$22,000	\$25,000	\$25,000	\$3,000	13.64
3381.0.000.00000.4130.00000.00.000	Overtime Pay	\$150	\$750	\$750	\$750	\$0	0.00
3381.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$800	\$800	\$800	\$0	0.00
3381.0.000.00000.4211.00000.00.000	Health Insurance	\$15,123	\$9,466	\$14,143	\$14,143	\$4,677	49.41
3381.0.000.00000.4212.00000.00.000	Dental Insurance	\$561	\$377	\$561	\$561	\$184	48.81
3381.0.000.00000.4213.00000.00.000	Life Insurance	\$144	\$73	\$125	\$125	\$52	71.23
3381.0.000.00000.4214.00000.00.000	Disability Insurance	\$126	\$143	\$148	\$148	\$5	3.50
3381.0.000.00000.4220.00000.00.000	FICA	\$4,261	\$4,328	\$4,632	\$4,632	\$304	7.02
3381.0.000.00000.4225.00000.00.000	Medicare	\$992	\$1,012	\$1,084	\$1,084	\$72	7.11
3381.0.000.00000.4230.00000.00.000	Retirement	\$5,179	\$5,627	\$5,999	\$5,999	\$372	6.61
3381.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,611	\$1,611	\$1,611	\$1,611	\$0	0.00
Budg_Cat: Personal Services - 100		\$100,799	\$96,874	\$107,005	\$107,005	\$10,131	10.46
3381.0.000.00000.4335.00000.00.000	Auditing Services	\$180	\$180	\$115	\$115	(\$65)	(36.11)
3381.0.000.00000.4339.00000.00.000	Consulting Services	\$1,025	\$2,500	\$2,500	\$2,500	\$0	0.00
3381.0.000.00000.4341.00000.00.000	Technical Services	\$0	\$0	\$1,500	\$1,500	\$1,500	0.00
3381.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$9,443	\$8,500	\$8,500	\$8,500	\$0	0.00
3381.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$60,630	\$69,500	\$69,500	\$69,500	\$0	0.00
3381.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
3381.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$1,107	\$5,000	\$5,000	\$5,000	\$0	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4521.00000.00.000	Property Insurance	\$11,113	\$11,114	\$12,681	\$12,681	\$1,567	14.10
3381.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$4,909	\$738	\$698	\$698	(\$40)	(5.42)
3381.0.000.00000.4531.00000.00.000	Telecommunications	\$1,970	\$2,200	\$2,200	\$2,200	\$0	0.00
Budg_Cat: Purchased Services - 300		\$90,376	\$100,732	\$103,694	\$103,694	\$2,962	2.94
3381.0.000.00000.4612.00000.00.000	Operating Supplies	\$8,048	\$8,200	\$8,900	\$8,900	\$700	8.54
3381.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$348	\$600	\$600	\$600	\$0	0.00
3381.0.000.00000.4621.00000.00.000	Natural Gas	\$43,318	\$43,000	\$50,414	\$50,414	\$7,414	17.24
3381.0.000.00000.4622.00000.00.000	Electricity	\$98,062	\$100,000	\$102,000	\$102,000	\$2,000	2.00
3381.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$13,028	\$14,000	\$15,000	\$15,000	\$1,000	7.14
3381.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$1,232	\$2,000	\$2,000	\$2,000	\$0	0.00
3381.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$0	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$164,035	\$171,000	\$182,114	\$182,114	\$11,114	6.50
3381.0.000.00000.4725.00000.00.000	Building Improvements	\$37,941	\$30,000	\$30,000	\$30,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$37,941	\$30,000	\$30,000	\$30,000	\$0	0.00
3381.0.000.00000.4840.00000.00.000	Contingency	\$0	\$4,134	\$4,134	\$4,134	\$0	0.00
Budg_Cat: Other Expenses - 800		\$0	\$4,134	\$4,134	\$4,134	\$0	0.00
3381.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$537	\$716	\$752	\$752	\$36	5.03
Budg_Cat: Operating Transfers Out - 910		\$537	\$716	\$752	\$752	\$36	5.03
3381.0.000.00000.4920.00000.00.000	Principal Payments	\$260,000	\$270,000	\$280,000	\$280,000	\$10,000	3.70
3381.0.000.00000.4921.00000.00.000	Interest - Bonds	\$145,094	\$134,694	\$121,194	\$121,194	(\$13,500)	(10.02)
Budg_Cat: Debt Service - 920		\$405,094	\$404,694	\$401,194	\$401,194	(\$3,500)	(0.86)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Func: UNDESIGNATED - 00000		\$798,781	\$808,150	\$828,893	\$828,893	\$20,743	2.57

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: McConnell Center - 3381		\$798,781	\$808,150	\$828,893	\$828,893	\$20,743	2.57

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3410 Recreation Programs Fund							
3410.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$62,455	\$64,285	\$77,689	\$109,118	\$44,833	69.74
3410.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$6,409	\$11,101	\$12,168	\$12,168	\$1,067	9.61
3410.0.000.00000.4120.00000.00.000	Temporary Employees	\$133,130	\$148,346	\$150,696	\$150,696	\$2,350	1.58
3410.0.000.00000.4130.00000.00.000	Overtime Pay	\$914	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$800	\$800	\$800	\$0	0.00
3410.0.000.00000.4211.00000.00.000	Health Insurance	\$13,529	\$14,199	\$18,615	\$24,947	\$10,748	75.70
3410.0.000.00000.4212.00000.00.000	Dental Insurance	\$552	\$553	\$739	\$1,021	\$468	84.63
3410.0.000.00000.4213.00000.00.000	Life Insurance	\$232	\$206	\$276	\$276	\$70	33.98
3410.0.000.00000.4220.00000.00.000	FICA	\$12,505	\$13,627	\$14,733	\$16,682	\$3,055	22.42
3410.0.000.00000.4225.00000.00.000	Medicare	\$2,898	\$3,194	\$3,446	\$3,902	\$708	22.17
3410.0.000.00000.4230.00000.00.000	Retirement	\$6,727	\$6,306	\$7,945	\$11,456	\$5,150	81.67
3410.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$6,186	\$6,186	\$6,186	\$6,186	\$0	0.00
Budg_Cat: Personal Services - 100		\$245,538	\$269,103	\$293,593	\$337,552	\$68,449	25.44
3410.0.000.00000.4335.00000.00.000	Auditing Services	\$113	\$113	\$69	\$69	(\$44)	(38.94)
3410.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$1,161	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$686	\$3,100	\$3,100	\$3,100	\$0	0.00
3410.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmer	\$1,485	\$2,292	\$8,061	\$8,061	\$5,769	251.70
3410.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$4,529	\$3,000	\$4,600	\$4,600	\$1,600	53.33
3410.0.000.00000.4443.00000.00.000	Rental of Equipment	\$107,488	\$103,902	\$126,408	\$126,408	\$22,506	21.66
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$2,286	\$2,082	\$1,946	\$1,946	(\$136)	(6.53)
3410.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$800	\$800	\$800	\$0	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3410.0.000.00000.4534.00000.00.000	Postage	\$17	\$50	\$50	\$50	\$0	0.00
3410.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$500	\$500	\$500	\$0	0.00
3410.0.000.00000.4591.00000.00.000	Special Programs	\$9,081	\$15,000	\$16,500	\$16,500	\$1,500	10.00
Budg_Cat: Purchased Services - 300		\$126,845	\$132,839	\$164,034	\$164,034	\$31,195	23.48
3410.0.000.00000.4611.00000.00.000	Office Supplies	\$335	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4612.00000.00.000	Operating Supplies	\$21,229	\$12,328	\$12,481	\$12,481	\$153	1.24
3410.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$3,587	\$4,714	\$5,360	\$5,360	\$646	13.70
3410.0.000.00000.4631.00000.00.000	Food/Food Services	\$264	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$226	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$23	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$4,806	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$796	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Supplies - 600		\$31,266	\$18,342	\$19,141	\$19,141	\$799	4.36
3410.0.000.00000.4715.00000.00.000	Land Improvements	\$2,500	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$1,078	\$10,600	\$10,600	\$10,600	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$3,578	\$10,600	\$10,600	\$10,600	\$0	0.00
3410.0.000.00000.4810.00000.00.000	Membership Dues	\$65	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4840.00000.00.000	Contingency	\$0	\$54,392	\$62,322	\$62,322	\$7,930	14.58
Budg_Cat: Other Expenses - 800		\$65	\$54,392	\$62,322	\$62,322	\$7,930	14.58
Func: UNDESIGNATED - 00000		\$407,292	\$485,276	\$549,690	\$593,649	\$108,373	22.33

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Recreation Pgms - 3410		\$407,292	\$485,276	\$549,690	\$593,649	\$108,373	22.33

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3413 Skateboard Park Relocation Fund							
3413.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$0	\$20,000	\$0	\$0	(\$20,000)	(100.00)
Budg_Cat:	Capital Outlay - 700	\$0	\$20,000	\$0	\$0	(\$20,000)	(100.00)
Func:	UNDESIGNATED - 00000	\$0	\$20,000	\$0	\$0	(\$20,000)	(100.00)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Skateboard Park Relocation Fund - 3413		\$0	\$20,000	\$0	\$0	(\$20,000)	(100.00)

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To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3455 Library Fines							
3455.0.000.00000.4335.00000.00.000	Auditing Services	\$300	\$300	\$300	\$300	\$0	0.00
3455.0.000.00000.4443.00000.00.000	Rental of Equipment	\$3,816	\$3,816	\$3,816	\$3,816	\$0	0.00
Budg_Cat: Purchased Services - 300		\$4,116	\$4,116	\$4,116	\$4,116	\$0	0.00
3455.0.000.00000.4611.00000.00.000	Office Supplies	\$2,347	\$2,494	\$2,506	\$2,506	\$12	0.48
3455.0.000.00000.4640.00000.00.000	Books/Publications	\$18,872	\$19,598	\$21,542	\$21,542	\$1,944	9.92
Budg_Cat: Supplies - 600		\$21,219	\$22,092	\$24,048	\$24,048	\$1,956	8.85
3455.0.000.00000.4748.00000.00.000	Books and Collections	\$17,562	\$32,644	\$29,888	\$29,888	(\$2,756)	(8.44)
Budg_Cat: Capital Outlay - 700		\$17,562	\$32,644	\$29,888	\$29,888	(\$2,756)	(8.44)
Func: UNDESIGNATED - 00000		\$42,897	\$58,852	\$58,052	\$58,052	(\$800)	(1.36)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2015-2016

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To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Library Fines - 3455		\$42,897	\$58,852	\$58,052	\$58,052	(\$800)	(1.36)

City of Dover, New Hampshire

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3500 OPEB Liability Fund							
3500.0.000.00000.4211.00000.00.000	Health Insurance	\$1,667,872	\$1,547,380	\$1,284,429	\$1,284,429	(\$262,951)	(16.99)
3500.0.000.00000.4212.00000.00.000	Dental Insurance	\$13,114	\$13,297	\$13,297	\$13,297	\$0	0.00
3500.0.000.00000.4213.00000.00.000	Life Insurance	\$3,397	\$3,800	\$3,800	\$3,800	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,684,383	\$1,564,477	\$1,301,526	\$1,301,526	(\$262,951)	(16.81)
3500.0.000.00000.4918.00000.00.000	Transfer to Trust	\$655,980	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$655,980	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$2,340,363	\$1,564,477	\$1,301,526	\$1,301,526	(\$262,951)	(16.81)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: OPEB Liability Fund - 3500		\$2,340,363	\$1,564,477	\$1,301,526	\$1,301,526	(\$262,951)	(16.81)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3710 Downtown Dover TIF							
3710.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$0	\$1,663	\$1,663	\$1,663	0.00
Budg_Cat:	Purchased Services - 300	\$0	\$0	\$1,663	\$1,663	\$1,663	0.00
3710.0.000.00000.4920.00000.00.000	Principal Payments	\$0	\$295,000	\$260,000	\$260,000	(\$35,000)	(11.86)
3710.0.000.00000.4921.00000.00.000	Interest - Bonds	\$0	\$274,792	\$381,463	\$381,463	\$106,671	38.82
Budg_Cat:	Debt Service - 920	\$0	\$569,792	\$641,463	\$641,463	\$71,671	12.58
Func:	UNDESIGNATED - 00000	\$0	\$569,792	\$643,126	\$643,126	\$73,334	12.87

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Downtown Dover TIF - 3710		\$0	\$569,792	\$643,126	\$643,126	\$73,334	12.87

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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3715 Waterfront TIF District

3715.0.000.00000.4921.00000.00.000	Interest - Bonds	\$0	\$0	\$150,000	\$150,000	\$150,000	0.00
Budg_Cat:	Debt Service - 920	\$0	\$0	\$150,000	\$150,000	\$150,000	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$150,000	\$150,000	\$150,000	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Waterfront Tax Increment Finance District - 3715		\$0	\$0	\$150,000	\$150,000	\$150,000	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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3810 School Tuition Programs - DALC

3810.0.000.00000.4950.00000.00.000	Education	\$0	\$147,044	\$125,000	\$125,000	(\$22,044)	(14.99)
Budg_Cat:	Education - 950	\$0	\$147,044	\$125,000	\$125,000	(\$22,044)	(14.99)
Func:	UNDESIGNATED - 00000	\$0	\$147,044	\$125,000	\$125,000	(\$22,044)	(14.99)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School Tuition Programs - DALC - 3810		\$0	\$147,044	\$125,000	\$125,000	(\$22,044)	(14.99)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
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3825 School Alternative Education Fund

3825.0.000.00000.4950.00000.00.000	Education	\$0	\$663,682	\$659,368	\$659,368	(\$4,314)	(0.65)
Budg_Cat:	Education - 950	\$0	\$663,682	\$659,368	\$659,368	(\$4,314)	(0.65)
Func:	UNDESIGNATED - 00000	\$0	\$663,682	\$659,368	\$659,368	(\$4,314)	(0.65)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School Alternative Education Fund - 3825		\$0	\$663,682	\$659,368	\$659,368	(\$4,314)	(0.65)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
3830 School Facilities Fund							
3830.0.000.00000.4950.00000.00.000	Education	\$0	\$172,131	\$220,053	\$220,053	\$47,922	27.84
Budg_Cat:	Education - 950	\$0	\$172,131	\$220,053	\$220,053	\$47,922	27.84
Func:	UNDESIGNATED - 00000	\$0	\$172,131	\$220,053	\$220,053	\$47,922	27.84

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: School Facilities Fund - 3830		\$0	\$172,131	\$220,053	\$220,053	\$47,922	27.84

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5300 Water Fund							
5300.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$99,687	\$101,732	\$104,520	\$104,520	\$2,788	2.74
5300.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$507,464	\$546,614	\$576,519	\$585,919	\$39,305	7.19
5300.0.000.00000.4120.00000.00.000	Temporary Employees	\$2,923	\$7,000	\$7,000	\$7,000	\$0	0.00
5300.0.000.00000.4130.00000.00.000	Overtime Pay	\$37,566	\$50,000	\$50,000	\$50,000	\$0	0.00
5300.0.000.00000.4160.00000.00.000	Severance Pay	(\$36,968)	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4170.00000.00.000	Longevity Pay	\$10,447	\$8,888	\$10,364	\$10,364	\$1,476	16.61
5300.0.000.00000.4211.00000.00.000	Health Insurance	\$322,154	\$262,963	\$229,398	\$229,398	(\$33,565)	(12.76)
5300.0.000.00000.4212.00000.00.000	Dental Insurance	\$6,258	\$7,487	\$7,981	\$7,981	\$494	6.60
5300.0.000.00000.4213.00000.00.000	Life Insurance	\$1,292	\$1,471	\$1,700	\$1,700	\$229	15.57
5300.0.000.00000.4214.00000.00.000	Disability Insurance	\$257	\$314	\$339	\$339	\$25	7.96
5300.0.000.00000.4220.00000.00.000	FICA	\$42,384	\$38,240	\$47,088	\$47,088	\$8,848	23.14
5300.0.000.00000.4225.00000.00.000	Medicare	\$9,932	\$8,962	\$11,081	\$11,081	\$2,119	23.64
5300.0.000.00000.4230.00000.00.000	Retirement	\$70,008	\$71,136	\$94,819	\$94,819	\$23,683	33.29
5300.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$4,955	\$4,000	\$6,805	\$6,805	\$2,805	70.12
5300.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$27,884	\$27,884	\$27,884	\$27,884	\$0	0.00
5300.0.000.00000.4290.00000.00.000	FSA Fees	\$138	\$206	\$375	\$375	\$169	82.04
5300.0.000.00000.4295.00000.00.000	Compensated Absences	\$16,678	\$12,000	\$17,000	\$17,000	\$5,000	41.67
Budg_Cat: Personal Services - 100		\$1,123,057	\$1,148,897	\$1,192,873	\$1,202,273	\$53,376	4.65
5300.0.000.00000.4311.00000.00.000	Administrative Services	\$25	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4335.00000.00.000	Auditing Services	\$3,938	\$3,938	\$4,517	\$4,517	\$579	14.70
5300.0.000.00000.4336.00000.00.000	Medical Services	\$752	\$650	\$650	\$650	\$0	0.00

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Definition: FY16 City Manager Proposed

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5300.0.000.00000.4339.00000.00.000	Consulting Services	\$25,094	\$29,865	\$40,775	\$40,775	\$10,910	36.53
5300.0.000.00000.4341.00000.00.000	Technical Services	\$25,154	\$18,783	\$20,347	\$20,347	\$1,564	8.33
5300.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$74,978	\$67,500	\$67,500	\$67,500	\$0	0.00
5300.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$250	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$8,491	\$16,000	\$16,000	\$16,000	\$0	0.00
5300.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$81,727	\$91,400	\$92,050	\$92,050	\$650	0.71
5300.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$21,067	\$31,250	\$31,250	\$31,250	\$0	0.00
5300.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$16,496	\$33,877	\$35,400	\$35,400	\$1,523	4.50
5300.0.000.00000.4443.00000.00.000	Rental of Equipment	\$976	\$11,336	\$10,130	\$10,130	(\$1,206)	(10.64)
5300.0.000.00000.4460.00000.00.000	Taxes	\$13,950	\$14,145	\$14,229	\$14,229	\$84	0.59
5300.0.000.00000.4521.00000.00.000	Property Insurance	\$6,828	\$8,137	\$9,094	\$9,094	\$957	11.76
5300.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$5,495	\$5,383	\$7,377	\$7,377	\$1,994	37.04
5300.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$11,376	\$7,619	\$6,569	\$6,569	(\$1,050)	(13.78)
5300.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$951	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4531.00000.00.000	Telecommunications	\$9,982	\$10,212	\$10,435	\$10,435	\$223	2.18
5300.0.000.00000.4534.00000.00.000	Postage	\$16,832	\$12,308	\$17,048	\$17,048	\$4,740	38.51
5300.0.000.00000.4540.00000.00.000	Advertising	\$435	\$350	\$350	\$350	\$0	0.00
5300.0.000.00000.4550.00000.00.000	Printing & Binding	\$1,867	\$3,100	\$3,100	\$3,100	\$0	0.00
5300.0.000.00000.4580.00000.00.000	Travel Expense	\$1,204	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$327,868	\$366,853	\$387,821	\$387,821	\$20,968	5.72
5300.0.000.00000.4611.00000.00.000	Office Supplies	\$1,951	\$2,500	\$2,500	\$2,500	\$0	0.00
5300.0.000.00000.4612.00000.00.000	Operating Supplies	\$71,488	\$111,500	\$111,500	\$111,500	\$0	0.00
5300.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,894	\$6,150	\$6,150	\$6,150	\$0	0.00
5300.0.000.00000.4619.00000.00.000	Supplies for Resale	\$3,400	\$4,000	\$4,000	\$4,000	\$0	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4621.00000.00.000	Natural Gas	\$9,946	\$12,653	\$6,855	\$6,855	(\$5,798)	(45.82)
5300.0.000.00000.4622.00000.00.000	Electricity	\$204,616	\$250,022	\$223,294	\$223,294	(\$26,728)	(10.69)
5300.0.000.00000.4623.00000.00.000	Propane	\$24,792	\$22,517	\$27,983	\$27,983	\$5,466	24.27
5300.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$39,521	\$41,210	\$41,250	\$41,250	\$40	0.10
5300.0.000.00000.4631.00000.00.000	Food/Food Services	\$231	\$100	\$200	\$200	\$100	100.00
5300.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$260	\$100	\$360	\$360	\$260	260.00
5300.0.000.00000.4640.00000.00.000	Books/Publications	\$246	\$300	\$300	\$300	\$0	0.00
5300.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$1,195	\$3,648	\$0	\$0	(\$3,648)	(100.00)
5300.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$45,807	\$65,000	\$65,000	\$65,000	\$0	0.00
5300.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$15,182	\$15,000	\$15,000	\$15,000	\$0	0.00
5300.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$30,158	\$37,265	\$37,265	\$37,265	\$0	0.00
5300.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$79,788	\$79,788	\$79,788	\$79,788	\$0	0.00
5300.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,174	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$539,651	\$656,253	\$625,945	\$625,945	(\$30,308)	(4.62)
5300.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$160,452	\$175,000	\$179,500	\$179,500	\$4,500	2.57
5300.0.000.00000.4742.00000.00.000	Light Vehicles	\$45,568	\$12,500	\$12,500	\$12,500	\$0	0.00
5300.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$0	\$1,250	\$1,250	\$1,250	\$0	0.00
5300.0.000.00000.4745.00000.00.000	Computers & Communication:	\$1,469	\$5,697	\$1,697	\$1,697	(\$4,000)	(70.21)
5300.0.000.00000.4757.00000.00.000	Utility Systems	\$497,586	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4760.00000.00.000	Depreciation Expense	\$887,135	\$1,179,480	\$1,186,738	\$1,186,738	\$7,258	0.62
Budg_Cat: Capital Outlay - 700		\$1,592,210	\$1,373,927	\$1,381,685	\$1,381,685	\$7,758	0.56
5300.0.000.00000.4810.00000.00.000	Membership Dues	\$4,771	\$4,500	\$4,500	\$4,500	\$0	0.00
5300.0.000.00000.4819.00000.00.000	Fees & Charges	\$914	\$0	\$0	\$0	\$0	0.00

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5300.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$155,500	\$158,100	\$199,488	\$199,488	\$41,388	26.18
5300.0.000.00000.4840.00000.00.000	Contingency	\$0	\$21,400	\$24,700	\$24,700	\$3,300	15.42
5300.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$161,185	\$194,000	\$238,688	\$238,688	\$44,688	23.04
5300.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$89,130	\$96,570	\$85,454	\$85,454	(\$11,116)	(11.51)
5300.0.000.00000.4918.00000.00.000	Transfer to Trust	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$589,130	\$596,570	\$585,454	\$585,454	(\$11,116)	(1.86)
5300.0.000.00000.4921.00000.00.000	Interest - Bonds	\$470,158	\$516,457	\$444,535	\$444,535	(\$71,922)	(13.93)
Budg_Cat: Debt Service - 920		\$470,158	\$516,457	\$444,535	\$444,535	(\$71,922)	(13.93)
Func: UNDESIGNATED - 00000		\$4,803,258	\$4,852,957	\$4,857,001	\$4,866,401	\$13,444	0.28

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Fund: Water Fund - 5300		\$4,803,258	\$4,852,957	\$4,857,001	\$4,866,401	\$13,444	0.28

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5320 Sewer Fund							
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$236,772	\$239,030	\$246,577	\$246,577	\$7,547	3.16
5320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$709,943	\$782,598	\$798,943	\$808,343	\$25,745	3.29
5320.0.000.00000.4130.00000.00.000	Overtime Pay	\$26,538	\$46,000	\$46,000	\$46,000	\$0	0.00
5320.0.000.00000.4160.00000.00.000	Severance Pay	\$41,409	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4170.00000.00.000	Longevity Pay	\$12,780	\$14,288	\$15,964	\$15,964	\$1,676	11.73
5320.0.000.00000.4211.00000.00.000	Health Insurance	\$454,031	\$376,469	\$328,844	\$328,844	(\$47,625)	(12.65)
5320.0.000.00000.4212.00000.00.000	Dental Insurance	\$10,095	\$11,374	\$11,617	\$11,617	\$243	2.14
5320.0.000.00000.4213.00000.00.000	Life Insurance	\$2,046	\$2,295	\$2,622	\$2,622	\$327	14.25
5320.0.000.00000.4214.00000.00.000	Disability Insurance	\$257	\$314	\$339	\$339	\$25	7.96
5320.0.000.00000.4220.00000.00.000	FICA	\$63,538	\$59,052	\$69,416	\$69,416	\$10,364	17.55
5320.0.000.00000.4225.00000.00.000	Medicare	\$14,858	\$13,830	\$15,977	\$15,977	\$2,147	15.52
5320.0.000.00000.4230.00000.00.000	Retirement	\$106,130	\$110,015	\$131,387	\$131,387	\$21,372	19.43
5320.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$6,680	\$6,200	\$11,805	\$11,805	\$5,605	90.40
5320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$38,406	\$38,406	\$38,406	\$38,406	\$0	0.00
5320.0.000.00000.4290.00000.00.000	FSA Fees	\$278	\$244	\$300	\$300	\$56	22.95
5320.0.000.00000.4295.00000.00.000	Compensated Absences	\$23,890	\$12,000	\$20,000	\$20,000	\$8,000	66.67
Budg_Cat: Personal Services - 100		\$1,747,650	\$1,712,115	\$1,738,197	\$1,747,597	\$35,482	2.07
5320.0.000.00000.4311.00000.00.000	Administrative Services	\$15	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$15	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4331.00000.00.000	Study Services	\$92,564	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$92,564	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4334.00000.00.000.	Legal Services	\$294,452	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4335.00000.00.000.	Auditing Services	\$4,455	\$4,455	\$6,004	\$6,004	\$1,549	34.77
5320.0.000.00000.4336.00000.00.000.	Medical Services	\$1,325	\$900	\$1,000	\$1,000	\$100	11.11
5320.0.000.00000.4339.00000.00.000.	Consulting Services	\$20,041	\$119,864	\$161,550	\$161,550	\$41,686	34.78
5320.0.000.00000.4341.00000.00.000.	Technical Services	\$16,345	\$12,673	\$212,700	\$212,700	\$200,027	1,578.37
5320.0.000.00000.4411.00000.00.000.	Water & Sewer Expense	\$21,695	\$29,800	\$29,800	\$29,800	\$0	0.00
5320.0.000.00000.4421.00000.00.000.	Waste Disposal Services	\$210,504	\$213,500	\$212,500	\$212,500	(\$1,000)	(0.47)
5320.0.000.00000.4431.00000.00.000.	Maint Chrgs - Buildings	\$210	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4432.00000.00.000.	Maint Chrgs - Impr o/t Building	\$9,108	\$12,000	\$13,000	\$13,000	\$1,000	8.33
5320.0.000.00000.4433.00000.00.000.	Maint Chrgs - Equipment	\$34,665	\$31,200	\$31,200	\$31,200	\$0	0.00
5320.0.000.00000.4435.00000.00.000.	Maint Chrgs - Office Equipme	\$35,086	\$44,593	\$45,461	\$45,461	\$868	1.95
5320.0.000.00000.4443.00000.00.000.	Rental of Equipment	\$8,079	\$27,776	\$28,130	\$28,130	\$354	1.27
5320.0.000.00000.4521.00000.00.000.	Property Insurance	\$21,661	\$22,953	\$26,129	\$26,129	\$3,176	13.84
5320.0.000.00000.4522.00000.00.000.	Vehicle & Equip Insurance	\$7,931	\$7,627	\$9,748	\$9,748	\$2,121	27.81
5320.0.000.00000.4524.00000.00.000.	Public Liab Insurance	\$16,301	\$10,074	\$10,891	\$10,891	\$817	8.11
5320.0.000.00000.4529.00000.00.000.	Insurance Deductible Paymen	\$1,708	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4531.00000.00.000.	Telecommunications	\$20,306	\$22,667	\$16,874	\$16,874	(\$5,793)	(25.56)
5320.0.000.00000.4534.00000.00.000.	Postage	\$8,808	\$8,308	\$8,500	\$8,500	\$192	2.31
5320.0.000.00000.4540.00000.00.000.	Advertising	\$833	\$650	\$650	\$650	\$0	0.00
5320.0.000.00000.4550.00000.00.000.	Printing & Binding	\$272	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4580.00000.00.000.	Travel Expense	\$3,080	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$736,865	\$570,940	\$816,037	\$816,037	\$245,097	42.93
5320.0.000.00000.4611.00000.00.000.	Office Supplies	\$3,659	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4612.00000.00.000.	Operating Supplies	\$120,681	\$102,500	\$102,500	\$102,500	\$0	0.00

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$15,263	\$13,305	\$11,385	\$11,385	(\$1,920)	(14.43)
5320.0.000.00000.4619.00000.00.000	Supplies for Resale	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4621.00000.00.000	Natural Gas	\$6,937	\$8,819	\$2,049	\$2,049	(\$6,770)	(76.77)
5320.0.000.00000.4622.00000.00.000	Electricity	\$357,740	\$362,500	\$378,281	\$378,281	\$15,781	4.35
5320.0.000.00000.4623.00000.00.000	Propane	\$21,240	\$35,600	\$24,158	\$24,158	(\$11,442)	(32.14)
5320.0.000.00000.4624.00000.00.000	Heating Oil	\$36,426	\$34,420	\$41,540	\$41,540	\$7,120	20.69
5320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$41,122	\$37,429	\$37,499	\$37,499	\$70	0.19
5320.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$100	\$100	\$100	\$0	0.00
5320.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$260	\$150	\$360	\$360	\$210	140.00
5320.0.000.00000.4640.00000.00.000	Books/Publications	\$186	\$400	\$400	\$400	\$0	0.00
5320.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$1,292	\$3,916	\$2,916	\$2,916	(\$1,000)	(25.54)
5320.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$113,707	\$140,000	\$140,000	\$140,000	\$0	0.00
5320.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$16,788	\$25,000	\$30,200	\$30,200	\$5,200	20.80
5320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$21,596	\$27,061	\$27,061	\$27,061	\$0	0.00
5320.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$71,213	\$71,213	\$71,213	\$71,213	\$0	0.00
5320.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,073	\$7,000	\$7,000	\$7,000	\$0	0.00
Budg_Cat: Supplies - 600		\$833,183	\$877,413	\$884,662	\$884,662	\$7,249	0.83
5320.0.000.00000.4720.00000.00.000	Buildings	\$52	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4725.00000.00.000	Building Improvements	\$555,762	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$274,658	\$75,000	\$76,695	\$76,695	\$1,695	2.26
5320.0.000.00000.4742.00000.00.000	Light Vehicles	\$21,293	\$12,500	\$12,500	\$12,500	\$0	0.00
5320.0.000.00000.4745.00000.00.000	Computers & Communication	\$3,658	\$5,697	\$1,697	\$1,697	(\$4,000)	(70.21)
5320.0.000.00000.4757.00000.00.000	Utility Systems	\$209,772	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4760.00000.00.000	Depreciation Expense	\$2,333,745	\$2,420,114	\$2,322,280	\$2,322,280	(\$97,834)	(4.04)
Budg_Cat: Capital Outlay - 700		\$3,398,940	\$2,513,311	\$2,413,172	\$2,413,172	(\$100,139)	(3.98)

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4810.00000.00.000.	Membership Dues	\$1,615	\$2,300	\$2,300	\$2,300	\$0	0.00
5320.0.000.00000.4819.00000.00.000.	Fees & Charges	\$2,414	\$1,600	\$1,600	\$1,600	\$0	0.00
5320.0.000.00000.4820.00000.00.000.	Dept Overhead Charges	\$219,600	\$239,400	\$287,788	\$287,788	\$48,388	20.21
5320.0.000.00000.4840.00000.00.000.	Contingency	\$0	\$22,800	\$37,200	\$37,200	\$14,400	63.16
5320.0.000.00000.4891.00000.00.000.	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$223,629	\$276,100	\$338,888	\$338,888	\$62,788	22.74
5320.0.000.00000.4912.00000.00.000.	Transfer to Special Rev	\$33,542	\$53,844	\$62,254	\$62,254	\$8,410	15.62
5320.0.000.00000.4918.00000.00.000.	Transfer to Trust	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$533,542	\$553,844	\$562,254	\$562,254	\$8,410	1.52
5320.0.000.00000.4921.00000.00.000.	Interest - Bonds	\$358,139	\$654,853	\$569,102	\$569,102	(\$85,751)	(13.09)
Budg_Cat: Debt Service - 920		\$358,139	\$654,853	\$569,102	\$569,102	(\$85,751)	(13.09)
Func: UNDESIGNATED - 00000		\$7,924,527	\$7,158,576	\$7,322,312	\$7,331,712	\$173,136	2.42

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Sewer Fund - 5320		\$7,924,527	\$7,158,576	\$7,322,312	\$7,331,712	\$173,136	2.42

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6100 DoverNet Fund							
6100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$178,829	\$179,367	\$190,839	\$190,839	\$11,472	6.40
6100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$29,507	\$52,743	\$111,364	\$111,364	\$58,621	111.14
6100.0.000.00000.4160.00000.00.000	Severance Pay	\$2,088	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,280	\$1,280	\$1,280	\$1,280	\$0	0.00
6100.0.000.00000.4211.00000.00.000	Health Insurance	\$39,727	\$35,025	\$55,034	\$55,034	\$20,009	57.13
6100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,106	\$1,106	\$1,843	\$1,843	\$737	66.64
6100.0.000.00000.4213.00000.00.000	Life Insurance	\$231	\$269	\$430	\$430	\$161	59.85
6100.0.000.00000.4220.00000.00.000	FICA	\$13,592	\$14,153	\$18,109	\$18,109	\$3,956	27.95
6100.0.000.00000.4225.00000.00.000	Medicare	\$3,165	\$3,326	\$4,234	\$4,234	\$908	27.30
6100.0.000.00000.4230.00000.00.000	Retirement	\$12,051	\$12,433	\$20,157	\$20,157	\$7,724	62.12
6100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$3,713	\$4,500	\$4,500	\$4,500	\$0	0.00
6100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$916	\$916	\$916	\$916	\$0	0.00
6100.0.000.00000.4290.00000.00.000	FSA Fees	\$75	\$75	\$75	\$75	\$0	0.00
Budg_Cat: Personal Services - 100		\$286,280	\$305,193	\$408,781	\$408,781	\$103,588	33.94
6100.0.000.00000.4335.00000.00.000	Auditing Services	\$433	\$433	\$382	\$382	(\$51)	(11.78)
6100.0.000.00000.4336.00000.00.000	Medical Services	\$219	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4341.00000.00.000	Technical Services	\$19,374	\$43,300	\$65,050	\$65,050	\$21,750	50.23
6100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$45,526	\$61,231	\$94,419	\$94,419	\$33,188	54.20
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$31,275	\$33,591	\$34,464	\$34,464	\$873	2.60
6100.0.000.00000.4521.00000.00.000	Property Insurance	\$83	\$84	\$84	\$84	\$0	0.00
6100.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$0	\$2,180	\$2,197	\$2,197	\$17	0.78

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4531.00000.00.000	Telecommunications	\$32,850	\$44,570	\$44,350	\$44,350	(\$220)	(0.49)
6100.0.000.00000.4534.00000.00.000	Postage	\$11	\$75	\$75	\$75	\$0	0.00
6100.0.000.00000.4540.00000.00.000	Advertising	\$483	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$130,254	\$186,464	\$242,021	\$242,021	\$55,557	29.80
6100.0.000.00000.4611.00000.00.000	Office Supplies	\$33	\$500	\$500	\$500	\$0	0.00
6100.0.000.00000.4612.00000.00.000	Operating Supplies	\$2,175	\$5,500	\$5,500	\$5,500	\$0	0.00
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$4,886	\$4,976	\$5,066	\$5,066	\$90	1.81
Budg_Cat: Supplies - 600		\$7,094	\$10,976	\$11,066	\$11,066	\$90	0.82
6100.0.000.00000.4725.00000.00.000	Building Improvements	\$498	\$2,500	\$2,500	\$2,500	\$0	0.00
6100.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$535	\$4,000	\$2,000	\$2,000	(\$2,000)	(50.00)
6100.0.000.00000.4745.00000.00.000	Computers & Communication:	\$60,192	\$79,297	\$72,800	\$72,800	(\$6,497)	(8.19)
Budg_Cat: Capital Outlay - 700		\$61,225	\$85,797	\$77,300	\$77,300	(\$8,497)	(9.90)
6100.0.000.00000.4810.00000.00.000	Membership Dues	\$100	\$880	\$855	\$855	(\$25)	(2.84)
6100.0.000.00000.4819.00000.00.000	Fees & Charges	\$80	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Other Expenses - 800		\$180	\$880	\$855	\$855	(\$25)	(2.84)
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$52,704	\$52,704	\$52,704	\$0	0.00
Budg_Cat: Personal Services - 100		\$0	\$52,704	\$52,704	\$52,704	\$0	0.00
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$1,910	\$1,910	\$1,910	\$0	0.00
Budg_Cat: Other Expenses - 800		\$0	\$1,910	\$1,910	\$1,910	\$0	0.00

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$358	\$478	\$574	\$574	\$96	20.08
Budg_Cat:	Operating Transfers Out - 910	\$358	\$478	\$574	\$574	\$96	20.08
Func:	UNDESIGNATED - 00000	\$485,390	\$644,402	\$795,211	\$795,211	\$150,809	23.40

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: DoverNet Fund - 6100		\$485,390	\$644,402	\$795,211	\$795,211	\$150,809	23.40

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Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6110 Central Stores Fund							
6110.0.000.00000.4335.00000.00.000	Auditing Services	\$154	\$154	\$160	\$160	\$6	3.90
6110.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$100	\$100	\$100	\$0	0.00
6110.0.000.00000.4443.00000.00.000	Rental of Equipment	\$12,521	\$14,600	\$14,600	\$14,600	\$0	0.00
6110.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$450	\$450	\$450	\$0	0.00
6110.0.000.00000.4534.00000.00.000	Postage	\$48,000	\$50,400	\$50,400	\$50,400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$60,675	\$65,704	\$65,710	\$65,710	\$6	0.01
6110.0.000.00000.4611.00000.00.000	Office Supplies	\$5,111	\$7,500	\$7,500	\$7,500	\$0	0.00
6110.0.000.00000.4612.00000.00.000	Operating Supplies	\$31,842	\$31,950	\$31,950	\$31,950	\$0	0.00
Budg_Cat: Supplies - 600		\$36,952	\$39,450	\$39,450	\$39,450	\$0	0.00
Func: UNDESIGNATED - 00000		\$97,627	\$105,154	\$105,160	\$105,160	\$6	0.01

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Central Stores Fund - 6110		\$97,627	\$105,154	\$105,160	\$105,160	\$6	0.01

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Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6310 Fleet Maintenance Fund							
6310.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$261,620	\$260,969	\$271,777	\$271,777	\$10,808	4.14
6310.0.000.00000.4120.00000.00.000	Temporary Employees	\$1,879	\$2,142	\$2,142	\$2,142	\$0	0.00
6310.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,703	\$3,000	\$3,000	\$3,000	\$0	0.00
6310.0.000.00000.4160.00000.00.000	Severance Pay	\$687	\$0	\$0	\$0	\$0	0.00
6310.0.000.00000.4170.00000.00.000	Longevity Pay	\$6,000	\$6,400	\$6,400	\$6,400	\$0	0.00
6310.0.000.00000.4211.00000.00.000	Health Insurance	\$102,930	\$107,527	\$90,739	\$90,739	(\$16,788)	(15.61)
6310.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,949	\$3,317	\$3,317	\$3,317	\$0	0.00
6310.0.000.00000.4213.00000.00.000	Life Insurance	\$554	\$628	\$652	\$652	\$24	3.82
6310.0.000.00000.4220.00000.00.000	FICA	\$16,187	\$15,189	\$16,161	\$16,161	\$972	6.40
6310.0.000.00000.4225.00000.00.000	Medicare	\$3,768	\$3,552	\$3,780	\$3,780	\$228	6.42
6310.0.000.00000.4230.00000.00.000	Retirement	\$28,361	\$29,119	\$31,407	\$31,407	\$2,288	7.86
6310.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$3,621	\$500	\$4,050	\$4,050	\$3,550	710.00
6310.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$10,904	\$10,904	\$10,904	\$10,904	\$0	0.00
Budg_Cat: Personal Services - 100		\$441,162	\$443,247	\$444,329	\$444,329	\$1,082	0.24
6310.0.000.00000.4335.00000.00.000	Auditing Services	\$259	\$259	\$258	\$258	(\$1)	(0.39)
6310.0.000.00000.4336.00000.00.000	Medical Services	\$252	\$50	\$50	\$50	\$0	0.00
6310.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$3,811	\$2,689	\$6,574	\$6,574	\$3,885	144.48
6310.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$897	\$897	\$895	\$895	(\$2)	(0.22)
6310.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$0	\$2,755	\$2,717	\$2,717	(\$38)	(1.38)
6310.0.000.00000.4531.00000.00.000	Telecommunications	\$5,424	\$5,437	\$5,437	\$5,437	\$0	0.00
Budg_Cat: Purchased Services - 300		\$10,642	\$12,087	\$15,931	\$15,931	\$3,844	31.80

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2015-2016

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From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6310.0.000.00000.4611.00000.00.000	Office Supplies	\$465	\$800	\$800	\$800	\$0	0.00
6310.0.000.00000.4612.00000.00.000	Operating Supplies	\$3,323	\$3,716	\$3,150	\$3,150	(\$566)	(15.23)
6310.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$8,656	\$4,430	\$3,581	\$3,581	(\$849)	(19.16)
6310.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$5,233	\$5,000	\$5,000	\$5,000	\$0	0.00
6310.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
6310.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$445	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$2,383	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$20,504	\$19,746	\$18,331	\$18,331	(\$1,415)	(7.17)
6310.0.000.00000.4742.00000.00.000	Light Vehicles	\$22,649	\$27,725	\$27,725	\$27,725	\$0	0.00
6310.0.000.00000.4745.00000.00.000	Computers & Communication:	\$13,649	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$36,298	\$27,725	\$27,725	\$27,725	\$0	0.00
6310.0.000.00000.4840.00000.00.000	Contingency	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00
6310.0.000.00000.4895.00000.00.000	Cost of Sales	\$212,762	\$227,594	\$227,594	\$227,594	\$0	0.00
Budg_Cat: Other Expenses - 800		\$212,762	\$231,594	\$231,594	\$231,594	\$0	0.00
6310.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$53,550	\$62,180	\$57,690	\$57,690	(\$4,490)	(7.22)
Budg_Cat: Operating Transfers Out - 910		\$53,550	\$62,180	\$57,690	\$57,690	(\$4,490)	(7.22)
Func: UNDESIGNATED - 00000		\$774,919	\$796,579	\$795,600	\$795,600	(\$979)	(0.12)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2015-2016

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 Round to whole dollars
 Account on new page

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Fleet Maintenance Fund - 6310		\$774,919	\$796,579	\$795,600	\$795,600	(\$979)	(0.12)

City of Dover, New Hampshire

Appropriations Summary by Object Code

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From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
6800 Workers Compensation Fund							
6800.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$58,391	\$601,436	\$601,436	\$601,436	\$0	0.00
6800.0.000.00000.4261.00000.00.000	Worker's Comp Claims	\$265,401	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$323,792	\$601,436	\$601,436	\$601,436	\$0	0.00
6800.0.000.00000.4312.00000.00.000	Management Services	\$51,106	\$11,700	\$11,700	\$11,700	\$0	0.00
6800.0.000.00000.4334.00000.00.000	Legal Services	\$41,379	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4335.00000.00.000	Auditing Services	\$741	\$741	\$822	\$822	\$81	10.93
6800.0.000.00000.4336.00000.00.000	Medical Services	\$571,048	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4339.00000.00.000	Consulting Services	\$370	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$664,643	\$12,441	\$12,522	\$12,522	\$81	0.65
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$323	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$323	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$2,675	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$2,675	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$900	\$900	\$900	\$0	0.00
6800.0.000.00000.4819.00000.00.000	Fees & Charges	\$74,848	\$53,995	\$53,995	\$53,995	\$0	0.00
6800.0.000.00000.4840.00000.00.000	Contingency	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$74,848	\$56,895	\$56,895	\$56,895	\$0	0.00
Func: UNDESIGNATED - 00000		\$1,066,281	\$670,772	\$670,853	\$670,853	\$81	0.01

City of Dover, New Hampshire

Appropriations Summary by Object Code

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 Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Fund: Workers Compensation Fund - 6800		\$1,066,281	\$670,772	\$670,853	\$670,853	\$81	0.01

City of Dover, New Hampshire

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From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 City Manager Proposed

Account	Description	FY14 Actual	FY15 Adopted Budget	FY16 Department Request	FY16 City Manager Proposed	Dollar Change	Percent Change
Grand Total:		\$67,735,270	\$120,811,253	\$127,187,591	\$128,366,963	\$7,555,710	6.25

End of Report

Budgeted Personnel Positions by Department

Full Time Equivalents Function Description	Work Week	Adopted FY14	Adopted FY15	Proposed FY16	Percent of Total	Change	Description of Change
EXECUTIVE							
41320 City Manager's Office	40	2.88	2.88	2.88	0.9%	0.00	
41530 City Attorney's Office	40	1.73	1.73	1.73	0.6%	0.00	
49200 DoverNet	40	3.68	3.60	4.60	1.5%	1.00	Add Full Time Information Tech Administrator
Total Executive		8.28	8.20	9.20	3.0%	1.00	
FINANCE							
41511 Finance & Accounting	40	7.78	7.78	7.78	2.6%	0.00	
41513 Tax Assessment Division	40	3.00	3.00	3.00	1.0%	0.00	
41520 City Clerk/Tax Collection Division	40	9.69	9.40	9.90	3.3%	0.50	Increase PT Acct. Clerk II to FT to cover Friday hours
41525 Elections		0.45	0.90	0.90	0.3%	0.00	
Total Finance		20.91	21.08	21.58	7.1%	0.50	
PLANNING							
41910 Planning Department	40	4.45	4.45	5.63	1.9%	1.18	Add 1 FT Assistant Planner, Decrease CDBG Alloc.
46311 Planning - Comm Devlmt Block Grant	40	1.05	1.05	0.87	0.3%	-0.18	Decrease CDBG Admin. Allocations per Grant Funds
Total Planning		5.50	5.50	6.50	2.1%	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	0.3%	0.00	
42120 Police Field Ops - Sworn	41.25	33.00	35.06	36.09	11.9%	1.03	Add 1 FT Police Officer (Middle School Resource)
42120 Police Field Ops - Non sworn	40	1.20	1.20	1.20	0.4%	0.00	
42120 Police Spec Rev Grants - Sworn	41.25	2.06	2.06	1.03	0.3%	-1.03	Drug Task Force Grant Closed - 1 FT Officer
42120 Police Spec Rev Grants - Non Sworn	40	1.85	1.85	2.65	0.9%	0.80	Youth to Youth Coordinator grant funded
42130 Parking Activity - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42130 Parking Activity - Non sworn	35	4.40	4.53	4.90	1.6%	0.38	Add Part time Parking Enforcement Officer hours
42150 Police Support - Sworn	41.25	11.34	11.34	12.38	4.1%	1.03	1 FT Police Officer no longer grant funded
42150 Police Support - Non sworn	30	12.39	12.59	11.41	3.8%	-1.19	Youth to Youth Coordinator moved to grant funded Adjusted PT Secretary I and PT Custodian hours
42180 Police PS Dispatch - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42180 Police PS Dispatch - Non sworn	35	8.25	8.25	8.25	2.7%	0.00	
Total Sworn		47.41	49.47	50.50	16.7%	1.03	
Total Non Sworn		28.97	29.29	29.28	9.7%	-0.01	
Total Police		76.38	78.76	79.78	26.3%	1.02	
FIRE & RESCUE							
42210 Fire and Rescue - Admin	40	2.50	2.50	2.50	0.8%	0.00	
42220 Fire and Rescue - Suppression	40/42	53.48	53.48	57.68	19.0%	4.20	Add 4 FT Firefighter Positions
42250 Inspection Services	40	5.23	5.50	6.50	2.1%	1.00	Add 1 FT Building Inspector Position
Total Fire & Rescue		61.21	61.48	66.68	21.2%	5.20	
PUBLIC WORKS							
43111 CSD - Admin	40	2.00	2.00	2.50	0.8%	0.50	Move PT Custodian from Facilities & Grounds
43112 CSD - Engineering Div.	40	3.50	3.50	3.83	1.3%	0.33	Add 1 FT Maint. Technician (split w/ Water & Sewer)
43121 CSD - Streets & Drains	40	5.00	5.00	5.00	1.7%	0.00	
43155 CSD - Storm Water	40	6.00	5.00	6.00	2.0%	1.00	Add 1 FT Truck Driver
43180 CSD - Facilities & Grounds	40	9.71	10.71	10.31	3.4%	-0.40	Moved PT Custodian to CSD Admin.
41941 CSD - General Gov't Bldgs	40	1.88	1.88	1.88	0.6%	0.00	
41951 CSD - Cemetery	40	3.31	3.31	3.31	1.1%	0.00	
43230 CSD - Recyc & Waste Mgmt Div.	40	3.00	3.00	3.00	1.0%	0.00	
43250 CSD - Sewer	40	9.00	9.00	9.33	3.1%	0.33	Add 1 FT Maint. Technician (split w/ Water & Gen Fund)
43256 CSD - Sewer - WWTP	40	7.00	7.00	7.00	2.3%	0.00	
43320 CSD - Water	40	10.50	10.50	10.83	3.6%	0.33	Add 1 FT Maint. Technician (split w/ Gen Fund & Sewer)
49200 CSD - Fleet Maintenance	40	5.00	5.00	5.00	1.7%	0.00	
Total Comm Serv - Public Works		65.90	65.90	67.99	22.4%	2.09	
RECREATION							
45110 Recreation Admin	40	3.60	3.60	3.60	1.2%	0.00	
45121 Recreation McConnell Center	25	0.00	0.00	0.00	0.0%	0.00	
45124 Indoor Pool	40	7.43	7.43	7.43	2.5%	0.00	
45125 Thompson Pool	40	2.09	2.09	2.09	0.7%	0.00	
Various Recreation Pgm Fund		6.94	6.94	7.94	2.6%	1.00	Add 1 FT Senior Center Program Supervisor
41941 McConnell Center	40	1.75	1.75	1.75	0.6%	0.00	
45149 Arena Facility	40	10.93	10.93	10.93	3.6%	0.00	
Total Recreation		32.74	32.74	33.74	11.1%	1.00	
PUBLIC LIBRARY							
45500 Public Library	35	13.91	14.12	14.80	4.9%	0.67	Increase Part-time hours by 27 per week (Sunday hrs)
Total Culture & Recreation		46.65	46.87	48.54	16.0%	1.68	
PUBLIC WELFARE							
44410 Welfare	37	2.75	2.75	2.75	0.9%	0.00	
Total Public Welfare		2.75	2.75	2.75	0.9%	0.00	
TOTAL FULL TIME EQUIVALENTS - CITY		287.57	290.53	303.02	99.2%	12.49	

FTE = Forty Hours per Week

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	Proposed 2016		
APPROPRIATIONS:												
City	23,328,139	24,100,845	24,849,889	25,881,933	26,909,579	28,429,262	29,299,377	31,211,493	32,505,615	34,639,003	5 Yr Ann %	10 Yr Ann %
City Debt	4,343,010	5,132,330	5,347,514	6,045,608	5,973,187	5,828,662	5,701,702	5,871,476	6,226,490	6,641,791		
Total City	27,671,149	29,233,175	30,197,403	31,927,541	32,882,766	34,257,924	35,001,079	37,082,969	38,732,105	41,280,794	4.65%	4.53%
School	36,203,218	37,912,706	39,216,997	40,699,081	40,468,900	41,638,606	42,264,590	42,263,590	44,236,755	46,687,263	2.90%	3.11%
School Debt	2,799,270	3,689,854	3,761,338	3,934,140	4,245,221	4,075,515	3,988,329	3,914,453	3,892,349	5,809,078	6.47%	8.38%
Total School	39,002,488	41,602,560	42,978,335	44,633,221	44,714,121	45,714,121	46,252,919	46,178,043	48,129,104	52,496,341	3.26%	3.57%
County	5,750,204	6,035,072	6,772,323	7,030,640	7,033,271	7,303,817	7,521,254	7,771,799	8,057,565	8,266,760	3.28%	4.25%
Total	72,423,841	76,870,807	79,948,061	83,591,402	84,630,158	87,275,862	88,775,252	91,032,811	94,918,774	102,043,895	3.81%	4.00%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	1,173,356	1,562,026	964,228	1,730,138	955,225	1,375,158	743,155	2,081,890	1,649,136	2,548,689	8,398,028	14,783,001
School	2,040,526	2,600,072	1,375,775	1,654,886	80,900	1,000,000	538,798	(74,876)	1,951,061	4,367,237	7,782,220	15,534,379
County	295,389	284,868	737,251	258,317	2,631	270,546	217,437	250,545	285,766	209,195	1,233,489	2,811,945
Total	3,509,271	4,446,966	3,077,254	3,643,341	1,038,756	2,645,704	1,499,390	2,257,559	3,885,963	7,125,121	17,413,737	33,129,325
Percent Change												
City	4.43%	5.64%	3.30%	5.73%	2.99%	4.18%	2.17%	5.95%	4.45%	6.58%		
School	5.52%	6.67%	3.31%	3.85%	0.18%	2.24%	1.18%	-0.16%	4.23%	9.07%		
County	5.42%	4.95%	12.22%	3.81%	0.04%	3.85%	2.98%	3.33%	3.68%	2.60%		
Total	5.09%	6.14%	4.00%	4.56%	1.24%	3.13%	1.72%	2.54%	4.27%	7.51%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
REVENUES:											5 Yr Ann %	10 Yr Ann %
Property Tax - City	18,123,568	19,974,876	20,343,274	21,429,921	22,592,315	24,047,953	24,674,390	25,798,503	27,046,138	27,731,126	4.18%	4.73%
Property Tax - Local School	20,901,778	22,735,976	24,296,444	24,640,583	24,944,661	26,608,346	27,124,864	27,934,161	28,833,811	31,699,372	4.91%	5.03%
Property Tax - State School	6,494,080	6,476,696	6,292,003	6,431,633	6,558,455	6,389,999	6,568,079	6,533,850	6,710,193	6,789,922	0.70%	0.47%
Property Tax - Total School	27,395,858	29,212,672	30,588,447	31,072,216	31,503,116	32,998,345	33,692,943	34,468,011	35,544,004	38,489,294	4.09%	4.04%
Property Tax - County	5,700,152	5,872,169	6,722,271	7,030,640	7,033,271	7,303,817	7,521,254	7,771,799	8,057,565	8,266,760	3.28%	4.34%
Total Property Tax	51,219,578	55,059,717	57,653,992	59,532,777	61,128,702	64,350,115	65,888,587	68,038,313	70,647,707	74,487,180	4.03%	4.33%
Other Sources:												
City	9,172,633	9,421,202	9,904,181	10,497,620	10,290,451	10,209,971	10,326,689	11,284,466	11,685,967	13,549,668	5.66%	4.09%
School	11,606,630	12,389,888	12,389,888	13,561,005	13,211,005	12,715,776	12,559,976	11,710,032	12,585,100	14,007,047	1.18%	2.38%
Use of Fund Balance	425,000	-	-	-	-	-	-	-	-	-	0.00%	0.00%
Total	21,204,263	21,811,090	22,294,069	24,058,625	23,501,456	22,925,747	22,886,665	22,994,498	24,271,067	27,556,715	3.23%	3.18%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Property Tax - City	651,207	1,851,308	368,398	1,086,647	1,162,394	1,455,638	626,437	1,124,113	1,247,635	684,988	5,138,811	10,258,765
Property Tax - School	1,504,382	1,816,814	1,375,775	483,769	430,900	1,495,229	694,598	775,068	1,075,993	2,945,290	6,986,178	12,597,818
Property Tax - County	295,389	172,017	850,102	308,369	2,631	270,546	217,437	250,545	285,766	209,195	1,233,489	2,861,997
Total Property Tax	2,450,978	3,840,139	2,594,275	1,878,785	1,595,925	3,221,413	1,538,472	2,149,726	2,609,394	3,839,473	13,358,478	25,718,580
Other Sources:												
City	97,149	248,569	482,979	593,439	(207,169)	(80,480)	116,718	957,777	401,501	1,863,701	3,259,217	4,474,184
School	536,144	783,258	-	1,171,117	(350,000)	(495,229)	(155,800)	(849,944)	875,068	1,421,947	796,042	2,936,561
Use of Fund Balance	425,000	(425,000)	-	-	-	-	-	-	-	-	-	-
Total	1,058,293	606,827	482,979	1,764,556	(557,169)	(575,709)	(39,082)	107,833	1,276,569	3,285,648	4,055,259	7,410,745
Percent Change												
Property Tax - City	3.73%	10.21%	1.84%	5.34%	5.42%	6.44%	2.60%	4.56%	4.84%	2.53%		
Property Tax - School	5.81%	6.63%	4.71%	1.58%	1.39%	4.75%	2.10%	2.30%	3.12%	8.29%		
Property Tax - County	5.47%	3.02%	14.48%	4.59%	0.04%	3.85%	2.98%	3.33%	3.68%	2.60%		
Total Property Tax	5.03%	7.50%	4.71%	3.26%	2.68%	5.27%	2.39%	3.26%	3.84%	5.43%		
Other Revenue - City	1.07%	2.71%	5.13%	5.99%	-1.97%	-0.78%	1.14%	9.27%	3.56%	15.95%		
Other Revenue - School	4.84%	6.75%	0.00%	9.45%	-2.58%	-3.75%	-1.23%	-6.77%	7.47%	11.30%		
Use of Fund Balance	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Total	5.25%	2.86%	2.21%	7.91%	-2.32%	-2.45%	-0.17%	0.47%	5.55%	13.54%		

GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	Proposed 2016		
TAX RATES:											5 Yr Ann %	10 Yr Ann %
City	6.87	7.23	7.57	8.55	8.93	9.54	9.71	9.99	10.09	10.24	2.78%	3.80%
Budgetary Use of FB	(0.15)	-	-	-	-	-	-	-	-	-	0.00%	-100.00%
Net City	6.72	7.23	7.57	8.55	8.93	9.54	9.71	9.99	10.09	10.24	2.78%	3.80%
School - Local	7.56	8.02	8.79	9.54	9.57	10.26	10.38	10.54	10.50	11.44	3.63%	4.11%
School - State	2.38	2.31	2.31	2.52	2.55	2.50	2.55	2.51	2.49	2.49	-0.48%	-0.39%
Total School	9.94	10.33	11.10	12.06	12.12	12.76	12.93	13.05	12.99	13.93	2.82%	3.13%
County	2.06	2.07	2.43	2.72	2.70	2.82	2.88	2.93	2.93	2.98	1.99%	3.42%
Total	18.72	19.63	21.10	23.33	23.75	25.12	25.52	25.97	26.01	27.15	2.71%	3.41%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
City	(0.18)	0.36	0.34	0.98	0.38	0.61	0.17	0.28	0.10	0.15	1.31	3.19
Budgetary Use of FB	(0.15)	0.15	-	-	-	-	-	-	-	-	-	-
Net City	(0.33)	0.51	0.34	0.98	0.38	0.61	0.17	0.28	0.10	0.15	1.31	3.19
School - Local	(0.09)	0.46	0.77	0.75	0.03	0.69	0.12	0.16	(0.04)	0.94	1.87	3.79
School - State	(0.21)	(0.07)	-	0.21	0.03	(0.05)	0.05	(0.04)	(0.02)	-	(0.06)	(0.10)
Total School	(0.30)	0.39	0.77	0.96	0.06	0.64	0.17	0.12	(0.06)	0.94	1.81	3.69
County	(0.07)	0.01	0.36	0.29	(0.02)	0.12	0.06	0.05	-	0.05	0.28	0.85
Total	(0.70)	0.91	1.47	2.23	0.42	1.37	0.40	0.45	0.04	1.14	3.40	7.73
Percent Change												
City	-2.55%	5.24%	4.70%	12.95%	4.44%	6.83%	1.78%	2.88%	1.00%	1.49%		
Budgetary Use of FB	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
Net City	-4.68%	7.59%	4.70%	12.95%	4.44%	6.83%	1.78%	2.88%	1.00%	1.49%		
School - Local	-1.18%	6.08%	9.60%	8.53%	0.31%	7.21%	1.17%	1.54%	-0.38%	8.95%		
School - State	-8.11%	-2.94%	0.00%	9.09%	1.19%	-1.96%	2.00%	-1.57%	-0.80%	0.00%		
Total School	-2.93%	3.92%	7.45%	8.65%	0.50%	5.28%	1.33%	0.93%	-0.46%	7.24%		
County	-3.29%	0.49%	17.39%	11.93%	-0.74%	4.44%	2.13%	1.74%	0.00%	1.71%		
Total	-3.60%	4.86%	7.49%	10.57%	1.80%	5.77%	1.59%	1.76%	0.15%	4.38%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	5 Yr Ann %	10 Yr Ann %
VALUATION:												
Total Value	2,810,621,000	2,885,588,500	2,814,819,300	2,636,088,200	2,657,575,300	2,641,809,500	2,660,984,300	2,696,745,950	2,794,717,920	2,819,717,920	1.19%	0.92%
Less Exemptions	(45,808,500)	(50,519,500)	(51,237,750)	(53,208,250)	(51,040,250)	(49,202,900)	(48,980,100)	(47,445,500)	(48,686,100)	(48,686,100)	-0.94%	3.02%
Net Value	2,764,812,500	2,835,069,000	2,763,581,550	2,582,879,950	2,606,535,050	2,592,606,600	2,612,004,200	2,649,300,450	2,746,031,820	2,771,031,820	1.23%	0.89%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Total Value	238,411,530	74,967,500	(70,769,200)	(178,731,100)	21,487,100	(15,765,800)	19,174,800	35,761,650	97,971,970	25,000,000	162,142,620	247,508,450
Exemptions	(9,664,100)	(4,711,000)	(718,250)	(1,970,500)	2,168,000	1,837,350	222,800	1,534,600	(1,240,600)	-	2,354,150	(12,541,700)
Net Value	228,747,430	70,256,500	(71,487,450)	(180,701,600)	23,655,100	(13,928,450)	19,397,600	37,296,250	96,731,370	25,000,000	164,496,770	234,966,750
Percent Change												
Total Value	9.27%	2.67%	-2.45%	-6.35%	0.82%	-0.59%	0.73%	1.34%	3.63%	0.89%		
Exemptions	26.74%	10.28%	1.42%	3.85%	-4.07%	-3.60%	-0.45%	-3.13%	2.61%	0.00%		
Net Value	9.02%	2.54%	-2.52%	-6.54%	0.92%	-0.53%	0.75%	1.43%	3.65%	0.91%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	5 Yr Ann Chg	10 Yr Ann Chg
VET EXEMPTION:												
Exempt Amount	454,950	510,500	576,027	636,602	686,197	679,656	671,323	657,656	655,823	655,823	-0.90%	5.18%
Dollar Change	59,075	55,550	65,527	60,575	49,595	(6,541)	(8,333)	(13,667)	(1,833)	-	(30,374)	259,948
Percent Change	14.92%	12.21%	12.84%	10.52%	7.79%	-0.95%	-1.23%	-2.04%	-0.28%	0.00%		

ENTERPRISE FUNDS - Budget History Sheet

	2007	2008	2009	2010	2011	2012	2013	2014	2015	Proposed 2016		
APPROPRIATIONS:												
Water - Oper & Maint	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650	2,657,020	2,735,128	5 Yr Ann %	10 Yr Ann %
Water - Depreciation	706,000	879,297	974,298	984,298	1,010,000	946,000	1,171,666	1,189,276	1,179,480	1,186,738		
Water - Debt Interest	467,132	550,509	497,731	492,198	476,272	404,395	462,672	554,588	516,457	444,535		
Water - Capital Reserve	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000	500,000	500,000		
Total Water	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	4,866,401	2.79%	4.65%
Sewer - Oper & Maint	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277	3,583,609	3,940,330	5.49%	4.90%
Sewer - Major Capital												
Sewer - Depreciation	1,869,000	1,897,220	1,897,220	1,897,220	2,053,451	2,053,451	2,152,449	2,209,486	2,420,114	2,322,280	2.49%	3.71%
Sewer - Debt Interest	714,920	630,206	579,345	533,519	464,918	479,723	451,771	492,762	654,853	569,102	4.13%	-1.31%
Sewer - Capital Reserve	400,000	400,000	400,000	400,000	425,000	420,000	440,000	500,000	500,000	500,000	3.30%	2.26%
Total Sewer	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,040,410	6,404,327	6,747,525	7,158,576	7,331,712	4.23%	3.68%
Total Enterprise Funds	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,376,609	11,114,089	11,601,039	12,011,533	12,198,113	7.02%	8.33%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	389,708	459,721	220,151	3,963	78,482	95,084	373,563	143,752	(557)	13,444	625,286	1,777,311
Sewer	384,922	27,068	56,886	175,315	209,142	80,881	363,917	343,198	411,051	173,136	1,372,183	2,225,516
Total Enterprise Funds	774,630	486,789	277,037	179,278	287,624	175,965	737,480	486,950	410,494	186,580	1,997,469	4,002,827
Percent Change												
Water	12.62%	13.21%	5.59%	0.10%	1.89%	2.24%	8.61%	3.05%	-0.01%	0.28%		
Sewer	7.54%	0.49%	1.03%	3.14%	3.64%	1.36%	6.02%	5.36%	6.09%	2.42%		
Total Enterprise Funds	9.45%	5.43%	2.93%	1.84%	2.90%	1.73%	7.11%	4.38%	3.54%	1.55%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
REVENUE:												
Water												
Charges for Services	3,457,798	3,917,519	4,137,670	4,141,633	4,220,115	4,315,199	4,688,762	4,828,014	4,782,457	4,795,901	2.59%	4.57%
Other Financing Sources	21,000	21,000	21,000	21,000	21,000	21,000	21,000	25,500	70,500	70,500	27.41%	12.87%
Total Water	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	4,866,401	2.79%	4.65%
Sewer												
Licenses & Permits												
Intergovernmental	303,238	272,971	210,499	154,097	160,285	46,742	6,840	6,240	5,688	5,078	-49.86%	-34.51%
Charges for Services	4,103,380	4,150,146	4,262,654	4,579,371	4,782,325	5,048,527	5,354,011	5,697,809	6,153,201	6,326,947	5.76%	4.93%
Misc Revenue	32,000	32,000	32,000	32,000	32,000	31,000	31,000	31,000	57,000	57,000	12.24%	5.94%
Operating Transfers In												
Other Financing Sources	1,052,500	1,063,069	1,069,919	984,919	984,919	1,013,139	1,012,476	1,012,476	942,687	942,687		
Total Sewer	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,139,408	6,404,327	6,747,525	7,158,576	7,331,712	4.23%	3.68%
Total Enterprise Funds	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,475,607	11,114,089	11,601,039	12,011,533	12,198,113	3.64%	8.33%

ENTERPRISE FUNDS - Budget History Sheet

	2007	2008	2009	2010	2011	2012	2013	2014	2015	Proposed 2016		
UTILITY COST SUMMARY:											5 Yr Ann %	10 Yr Ann %
Water - Oper & Maint	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650	2,657,020	2,735,128	3.66%	3.45%
Water - Debt Service	1,215,191	1,440,509	1,482,732	1,487,198	1,486,272	1,350,395	1,634,338	1,743,864	1,695,937	1,631,273	1.88%	3.46%
Water - Capital Reserve	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000	500,000	500,000	1.25%	7.18%
Total Water Cash Needs	3,520,857	3,949,222	4,169,373	4,173,335	4,241,115	4,336,199	4,709,762	4,853,514	4,852,957	4,866,401	2.79%	3.78%
Working Capital/Adjustment	(462)	(10,703)	(10,703)	(10,702)	-	-	-	-	-	-		
Less Other Revenue	(341,115)	(341,115)	(341,115)	(314,984)	(314,984)	(355,871)	(348,706)	(353,206)	(408,080)	(414,748)	5.66%	2.04%
Net to be Raised by Rate	3,179,280	3,597,404	3,817,555	3,847,649	3,926,131	3,980,328	4,361,056	4,500,308	4,444,877	4,451,653	2.54%	3.97%
Sewer - Oper & Maint	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277	3,583,609	3,940,330	5.49%	4.90%
Sewer - Net Debt Service	1,225,048	1,188,252	1,193,013	1,288,589	1,373,165	1,597,819	1,584,904	1,679,432	2,122,492	1,943,617	7.20%	5.90%
Sewer - Capital Reserve	400,000	400,000	400,000	400,000	425,000	420,000	440,000	500,000	500,000	500,000	3.30%	2.26%
Total Sewer Cash Needs	4,132,246	4,179,012	4,291,520	4,608,237	4,814,325	5,105,055	5,385,011	5,724,709	6,206,101	6,383,947	5.81%	4.95%
Working Capital/Adjustment	3,134	3,134	3,134	3,134	75,000	-	-	4,100	4,100	-		
Less Other Revenue	(112,200)	(112,200)	(112,200)	(110,150)	(183,150)	(68,200)	(68,000)	(72,300)	(100,050)	(100,050)	-11.39%	-1.14%
Net to be Raised by Rate	4,023,180	4,069,946	4,182,454	4,501,221	4,706,175	5,036,855	5,317,011	5,656,509	6,110,151	6,283,897	5.95%	5.08%
Total Utility Funds	7,202,460	7,667,350	8,000,009	8,348,870	8,632,306	9,017,183	9,678,067	10,156,817	10,555,028	10,735,550	4.46%	4.60%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	163,040	418,124	220,151	30,094	78,482	54,197	380,728	139,252	(55,431)	6,776	525,522	1,435,413
Sewer	194,670	46,766	112,508	318,767	204,954	330,680	280,156	339,498	453,642	173,746	1,577,722	2,455,387
Total Utility Funds	357,710	464,890	332,659	348,861	283,436	384,877	660,884	478,750	398,211	180,522	2,103,244	3,890,800
Percent Change												
Water	5.41%	13.15%	6.12%	0.79%	2.04%	1.38%	9.57%	3.19%	-1.23%	0.15%		
Sewer	5.08%	1.16%	2.76%	7.62%	4.55%	7.03%	5.56%	6.39%	8.02%	2.84%		
Total Utility Funds	5.23%	6.45%	4.34%	4.36%	3.39%	4.46%	7.33%	4.95%	3.92%	1.71%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
UTILITY RATES PER HCF:											5 Yr Ann %	10 Yr Ann %
Water	3.12	3.53	3.75	3.78	3.93	3.97	4.36	4.69	4.69	4.77	3.95%	4.89%
Sewer	4.34	4.39	4.51	4.74	5.04	5.43	5.78	6.53	7.24	7.52	8.33%	6.18%
Total Utility Funds	7.46	7.92	8.26	8.52	8.97	9.40	10.14	11.22	11.93	12.29	6.50%	5.66%
Dollar Change											5 Yr Cum \$	10 Yr Cum \$
Water	0.16	0.41	0.22	0.03	0.15	0.04	0.39	0.33	-	0.08	0.84	1.81
Sewer	0.21	0.05	0.12	0.23	0.30	0.39	0.35	0.75	0.71	0.28	2.48	3.39
Total Utility Funds	0.37	0.46	0.34	0.26	0.45	0.43	0.74	1.08	0.71	0.36	3.32	5.20
Percent Change												
Water	5.41%	13.14%	6.23%	0.80%	3.97%	1.02%	9.82%	7.57%	0.00%	1.71%		
Sewer	5.08%	1.15%	2.73%	5.10%	6.33%	7.74%	6.45%	12.98%	10.87%	3.87%		
Total Utility Funds	5.22%	6.17%	4.29%	3.15%	5.28%	4.79%	7.87%	10.65%	6.33%	3.02%		
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016		
BILLABLE VOLUME - HCF*											5 Yr Ann %	10 Yr Ann %
Water	1,019,000	1,019,000	1,019,000	1,019,000	999,253	999,253	999,253	958,837	947,574	934,160	-1.34%	-0.87%
Sewer	927,000	927,000	927,000	933,000	933,000	919,714	919,714	860,185	844,781	835,870	-2.17%	-1.03%
HCF Change											5 Yr Cum	10 Yr Cum
Water	-	-	-	-	(19,747)	-	-	(40,416)	(11,263)	(13,414)	(65,093)	(84,840)
Sewer	-	-	-	6,000	-	(13,286)	-	(59,529)	(15,404)	(8,911)	(97,130)	(91,130)
Percent Change												
Water	0.00%	0.00%	0.00%	0.00%	-1.94%	0.00%	0.00%	-4.04%	-1.17%	-1.42%		
Sewer	0.00%	0.00%	0.00%	0.65%	0.00%	-1.42%	0.00%	-6.47%	-1.79%	-1.05%		

* 100 Cubic Feet = 748 Gallons

City of Dover
City Council Adopted
City Financial Policies

Stabilization Funds:

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

City of Dover
City Council Adopted
City Financial Policies

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.