

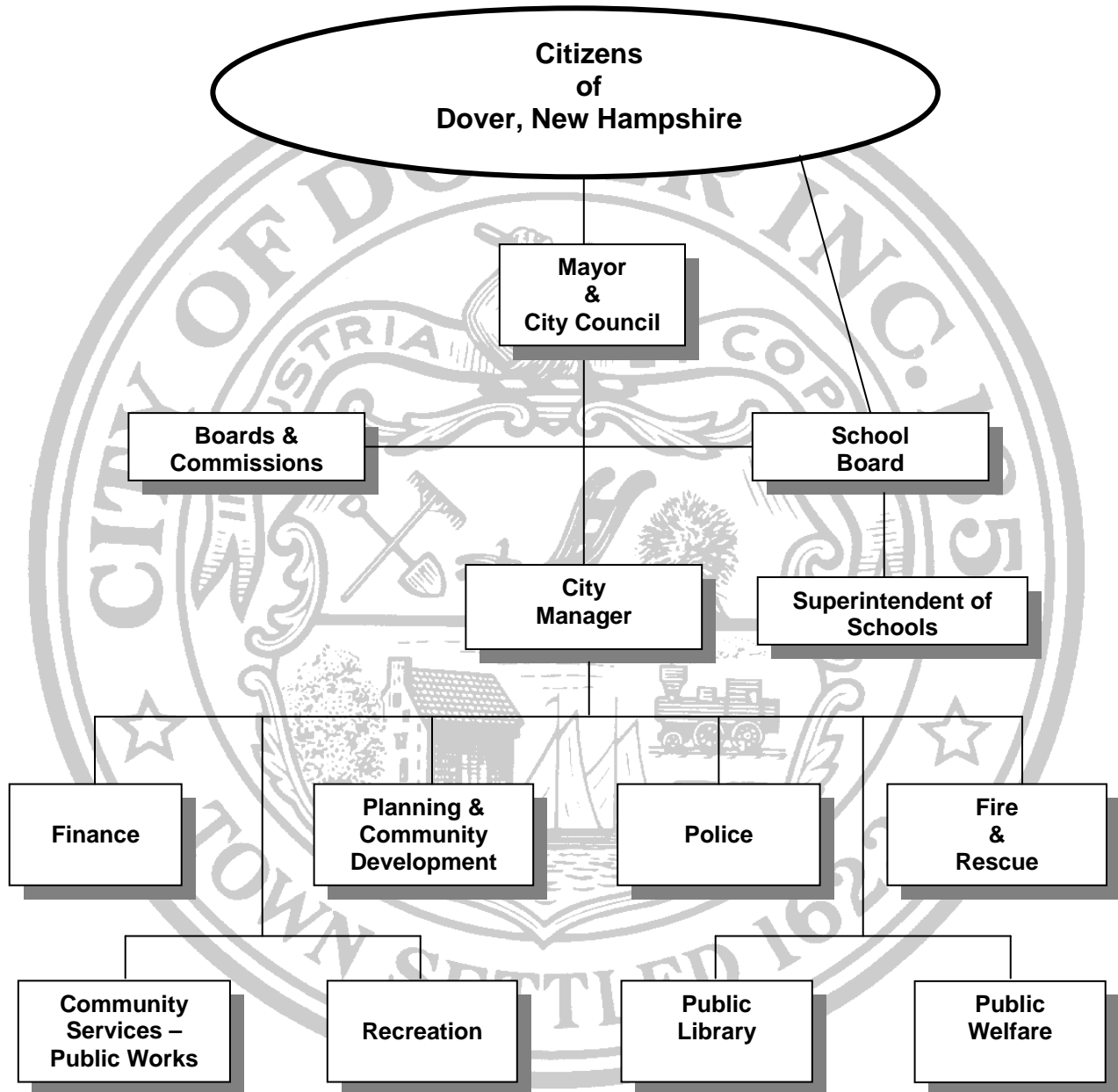
# ***City of Dover***

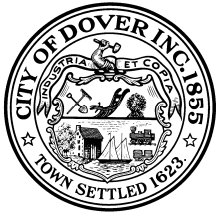
New Hampshire

## ***Summary of Proposed Budget*** Fiscal Year 2014

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 2013

### **City Council Members**

Mayor: Dean Trefethen

Ward 1: Edward Spuler  
Ward 2: William Garrison  
Ward 3: Michael Crago  
Ward 4: Dorothea Hooper

Ward 5: Catherine Cheney  
Ward 6: Michael Weeden  
At Large: Robert Carrier  
At Large: Karen Weston

### **City Manager**

J. Michael Joyal, Jr.

### **Departments**

Finance	Daniel R. Lynch
Planning	Christopher G. Parker
Police	Anthony F. Colarusso, Jr.
Fire and Rescue	Richard Driscoll
Community Services	Douglas W. Steele, II
Public Library	Cathy Beaudoin
Recreation	Gary Bannon
Public Welfare	Lena C. Nichols

### **School Board**

At Large: Rocky D'Andrea	At Large: Kathy Baker
At Large: Kenneth Appel	At Large: Paul Butler
At Large: Amanda Russell	At Large: Doris Grady
At Large: Betsey Andrews Parker	Student Rep: Matthew Palczynski

### **Superintendent of Schools**

Jean Briggs Badger

# **City of Dover, NH**

## Proposed Budget - Fiscal Year 2014

### Table of Contents

Page

#### **Table of Contents & Budget Information**

Organizational Chart .....	Inside Cover
City Officials .....	Reverse Page
The Budget Process.....	4

#### **Letter of Transmittal & Executive Summaries**

Budget Message to the City Council .....	1
Budget Analysis .....	5

##### **General Fund Information:**

Summary of City Manager Proposed Budget.....	19
Major Budget Changes and Tax Rate Impact .....	24

##### **Water and Sewer Funds Information:**

Water and Sewer Budget Summary.....	26
Water and Sewer Cost and Rate Summaries.....	27

##### **All Budgeted Funds Information:**

Revenues All Budgeted Funds.....	28
Estimated Revenue Summary by Fund .....	29
Appropriations All Budgeted Funds.....	32
Appropriations Summary by Fund.....	33

##### **Appropriations Summary by Object Code:**

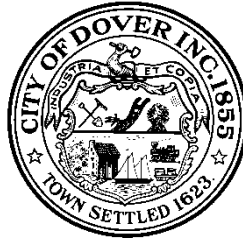
General Fund .....	36
Planning – CDBG.....	42
Police - US DOJ Drug Education & Enforcement.....	45
Police – Dover Housing Authority .....	48
Police – DHHS – Assistance Programs .....	50
Police – Youth Tobacco & Alcohol Awareness .....	53
School Cafeteria Fund .....	55
School DOE Federal Grants .....	57
School Special Programs.....	59
Police & Fire – Public Safety Special Details .....	61
Police – Parking Activity Fund.....	63
Community Services – Residential Solid Waste .....	67
Recreation – McConnell Center .....	70
Recreation – Programs .....	73
Library – Fines .....	76
OPEB Liability Fund.....	78
School Tuition Programs.....	80
School Alternative Education Fund.....	82
School Facilities Fund.....	84
Enterprise Fund – Water Fund.....	86
Enterprise Fund – Sewer Fund .....	91
Internal Service – DoverNet Fund.....	96
Internal Service – Central Stores Fund .....	100
Internal Service – Fleet Maintenance Fund .....	102
Internal Service – Workers Compensation Fund.....	105

##### **Other Budgetary Information:**

Personnel Positions by Department.....	108
Analysis of Budgeted Positions by Fiscal Year .....	109
General Fund Budget History.....	110
Enterprise Funds Budget History .....	112
City Financial Policies .....	114

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City Manager

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## *City of Dover, New Hampshire*

OFFICE OF THE CITY MANAGER

April 10, 2013

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 2014. The sources and uses of funds proposed within this budget include the School Board's approved recommendation for the School Department along with estimates that have been assembled for all other local government functions. This budget proposal, consistent with those submitted in prior years, prioritizes and supports an efficient delivery of core municipal services in the areas of public safety, education and infrastructure maintenance along with other basic yet essential local government activities.

### ***Budget Considerations***

The development of the Proposed Fiscal Year 2014 Budget as contained herein involved a thorough review of all municipal functions and service priorities by the elected Dover School Board and our administrative staff in consultation with the citizen members of various advisory boards and commissions. This review was accomplished over the course of several months and was directly influenced by identifying and responding to the varied needs and interests of our customers – our community's residents, businesses and visitors.

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

In striving to meet the needs and expectations of our customers and respond to the various other factors that influence the budgeting process, this budget proposal reflects a total \$115,235,394 for spending from all funds. This is a 2.6% increase over the prior year and one percent more than the change in the year-end average of the Consumer Price Index-Urban for the Boston-Brockton-Nashua, MA-NH-ME-CT region.

Although the proposed budget as assembled for all non-school departments conforms to the tax cap requirements of our City Charter, the school department local property tax levy does not and exceeds the tax cap calculation by \$308,144. As a result, the adoption of this budget as proposed will require a 2/3<sup>rd</sup>'s affirmative vote by the City Council as opposed to a simple majority.

### ***Budget Prioritization***

Our community's overall strategic priorities and requirements for municipal services are addressed throughout the proposed budget. These priorities have been derived and continue to be refined by listening to the "voice of our customers". This is accomplished through a number of means including the

engagement of residents and business owners in collaborative planning and community problem solving activities, citizen input provided during public hearings and citizen forums, formal and informal customer surveys, actual demand for services and mandates imposed by our representative legislative bodies. Ultimately, this feedback drives the strategic planning incorporated into our community's Master Plan and yields the following strategic focus areas for the prioritization and allocation of available funds:

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

### ***Core Service Deliverables***

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

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

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

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

### ***Conclusion***

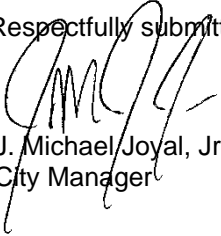
Over the course of the next several weeks, the department heads and I look forward to presenting more detailed information regarding the various revenue and expenditure items included in this proposed budget. With thoughtful discussion, citizen involvement and difficult decisions ahead, I trust we will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

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

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

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

Respectfully submitted,

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

J. Michael Joyal, Jr.  
City Manager

# The Budget Process

Fiscal Year - July 1 through June 30

Date	Ref*	Action:
<b>Capital Improvements Program (CIP) Budget</b>		
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.
<b>Annual Operating Budget</b>		
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 2014 Budget Analysis

**All Budgeted Funds**

***Budget Development***

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

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

***Appropriations***

The General Fund accounts for 78.9% of the operational spending of the City. The General Fund incorporates the spending in such areas as Police, Fire, Community Services and the School Department. The Proprietary Funds are the next largest group, making up nearly 11.9% of the City's spending. This group is self-supporting and includes the Water and Sewer Utility Funds, and the Internal Service Funds. The Internal Service Funds are grouped in this section as they have the same basis of accounting, with City departments as their primary customer. Special Revenue Funds are funds whose revenues are restricted to specific areas of spending, representing 9.2% of spending. Many are Federal grants, such as the Community Development Block Grant and the School Federal Education Funds. Other Special Revenue Funds were established by the City Council, such as the Parking Activity Fund and the Residential Solid Waste Fund. The FY14 budget continues to present the newly established OPEB Liability Fund which is utilized for accounting for the costs of retiree health insurance in a central location within the City budget.

Appropriations	Amount	% Total
General Fund	90,866,901	78.9%
Special Revenue	10,606,656	9.2%
Proprietary Funds	13,761,837	11.9%
<b>Total</b>	<b>115,235,394</b>	<b>100.0%</b>

**General Fund**

***General Fund Appropriations***

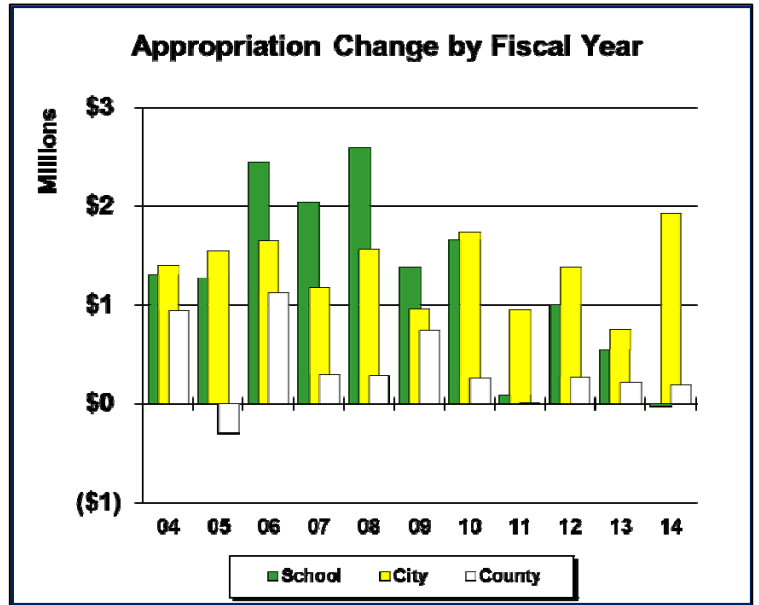
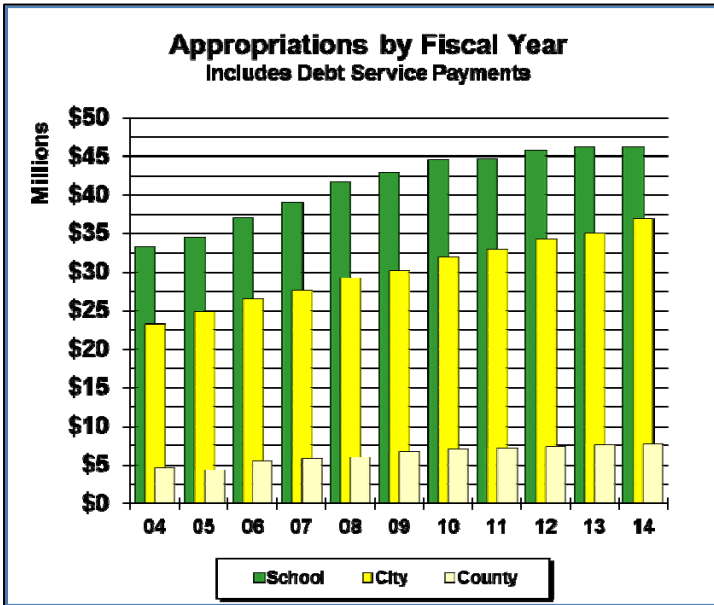
The proposed General Fund Budget for the City is \$36,934,563. This is an increase of \$1,933,484 or 5.5%. The School Board's request is \$46,225,864. This is a decrease of \$27,055, or a 0.1% decrease. Also included in this budget, are intergovernmental expenditures of \$7,706,474 representing the County Tax levy. This is an increase of \$185,220, or a 2.5% increase. The bottom line of the General Fund budget is an increase in spending of 2.4% or \$2,091,649.

Appropriations	FY13	FY14	Change	% Chng
City*	35,001,079	36,934,563	1,933,484	5.5%
School*	46,252,919	46,225,864	(27,055)	-0.1%
County	7,521,254	7,706,474	185,220	2.5%
<b>Total</b>	<b>88,775,252</b>	<b>90,866,901</b>	<b>2,091,649</b>	<b>2.4%</b>

\* Includes share of Debt Service

# City of Dover

## Fiscal Year 2014 Budget Analysis



### City Appropriation Summary

The table reflects the components of the City appropriations. The single largest component is the Personal Services section of the budget. The total increase of the Personal Services section of the budget represents \$1,135,806 or 5.9%. Other operational costs make up an increase of \$470,853 or 5.7%. These two components make up departmental operations and maintenance with a net increase of \$1,606,659 or 5.9%. The next single largest component is Debt Service at an increase of \$169,774 or 3.0%. Capital Outlay has an increase of \$157,051 or 8.5%. 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	FY13	FY14	Change	% Chng
Personal Services	19,227,137	20,362,943	1,135,806	5.9%
Other Operation Costs	8,223,071	8,693,924	470,853	5.7%
<b>Total Dept Operations</b>	<b>27,450,208</b>	<b>29,056,867</b>	<b>1,606,659</b>	<b>5.9%</b>
Capital Outlay & Reserve	1,849,169	2,006,220	157,051	8.5%
Debt Service	5,701,702	5,871,476	169,774	3.0%
<b>Total</b>	<b>35,001,079</b>	<b>36,934,563</b>	<b>1,933,484</b>	<b>5.5%</b>

### Components of City Appropriation Increase

**Salaries and wages** – This portion of the budget represents an increase of \$1,135,806 or a 5.9% increase. There is an overall increase to staffing of 2.50 FTEs in all budgeted funds. These additional include the addition of a full-time Pump Station Operator in the Sewer Fund, a full-time Water/Sewer Utility Billing Bookkeeper, and a part-time Media Technician in the DoverNet Fund. A police officer position, formerly grant funded, is reflected within the Police Department’s General Fund portion of the budget.

# City of Dover

## Fiscal Year 2014 Budget Analysis

**Medical and dental insurance** - The health insurance increase is included at a 4.9% rate increase as confirmed by the City's insurance provider. Dental insurance is included at an average 1.2% rate decrease. Health and Dental insurance represent a \$89,333 increase or 2.8% in the General Fund. Prior to FY96, the City used to pay 100% of the cost of health and dental insurance. Since FY96, employees have contributed toward the cost of health care. The table reflects the budgetary savings for active employees from FY08 through FY14 resulting from these initiatives. The \$11.7 million in savings to the City is the result of employee withholdings and the insurance buyout program.

Dental	Savings*	Cost*	% Cost
2014	2,307,960	6,053,982	27.6%
2013	2,044,111	5,699,970	26.4%
2012	1,812,212	5,062,186	26.4%
2011	1,652,335	4,640,611	26.3%
2010	1,400,733	4,114,646	25.4%
2009	1,314,193	3,996,765	24.7%
2008	1,228,610	4,016,270	23.4%
<b>Total</b>	<b>11,760,154</b>	<b>33,584,430</b>	<b>25.9%</b>

\*Note: Includes all funds

**Retirement** – The City Retirement costs represent an increase of \$488,264 or 27.9%. The rates set by the New Hampshire Retirement System (NHRS) used to fund the NHRS are set every two years. NHRS increased rates effective July 1, 2013. 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, in the FY12 -13 proposed biennial State budget the entire 35% State contribution towards Group II positions is a cost that has been down-shifted to the City. A component of the contribution rate increase is to address the unfunded liability of the NHRS. A portion of the employer contribution rates (70%) is an attempt to decrease the NHRS unfunded liability by FY2039.

Retirement Rates				
Group	FY13%	FY14%	Change	% Chng
City	8.80	10.77	1.97	22.4%
Police	19.95	25.30	5.35	26.8%
Fire	22.89	27.74	4.85	21.2%

**Worker's Compensation** – The City is self-insured for worker's compensation coverage. The actuarial determined annual premium allocations for the City General Fund departments increased \$192,845 or 81.8%. The actuarial report identified increased claim costs for FY2012 and projected increased claim costs for FY2013 and FY2014 as the basis for the increased premium allocations.

**Purchased Services** – This represents a net increase of \$21,128 or .07%. The largest increase represents \$14,600 for Waste Disposal Services, \$10,400 for Water and Sewer expense for Park facilities, and \$9,000 for Maintenance Charges for Building/Facility improvements. There is also an estimated \$10,845 decrease for office equipment maintenance charges.

**Supplies** - This represents a net decrease of \$21,356 or 0.9%. The largest decrease consists of utility costs, which represent a cumulative decrease of \$27,753 for Natural Gas, Electricity, Propane and Heating Oil. This projected savings is based upon implementing energy efficiency improvements. The next largest decrease of \$13,314 is for vehicle fuels. The largest increase is in the area of vehicle maintenance for \$16,715.

**Capital Outlay** – This represents a net increase of \$157,051 as compared to FY13. Although the increase is \$157,051, the direct impacts to project funding identified within the approved Capital Improvements Program for inclusion in the annual budget is substantial. The FY14 adopted CIP identified \$2,496,745 in Capital Outlay to be financed in the FY14 General Fund operating budget. The amount included in the General Fund budget for Capital Outlay, including the reserve transfer of \$575,000, is \$2,006,220 or 80.3% of the amount adopted in the CIP. The FY14 proposed General Fund budget for City departments reflects a 5.4% 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 FY14 budget promotes the utilization of capital reserve funding to procure such capital equipment as police vehicles, public works heavy equipment, and fire/rescue equipment.

**Other Expenses** - This represents a net decrease of \$5,190 or 0.6%. The major changes relate to decreases of \$55,567 in Grants/Subsidies and a decrease of \$25,000 in Tax abatement overlay. These

# City of Dover

## Fiscal Year 2014 Budget Analysis

decreases are offset by an increase of \$88,936 in Contingency to meet FY14 financial policy target of 0.34% of General Fund budget.

**Transfers** - This represents a net increase of \$476,271 or 20.09%. A transfer in the amount of \$2,006,172 to the OPEB Liability Fund for the General Fund portion of retirees' insurance obligations represents an increase of \$458,415. There is an increase of \$51,330 for a transfer to Police Dover Housing Authority grant fund to account for the reduced amount of federal funding to be received in FY14. 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.

**Debt Service** – The City Debt Service is a net increase of \$169,774 or 3.0%. A portion of the increase is attributable to the net impact for proposed debt issue in the Spring of 2014 for authorized projects such as Tolend Road Reconstruction.

### General Fund Revenue

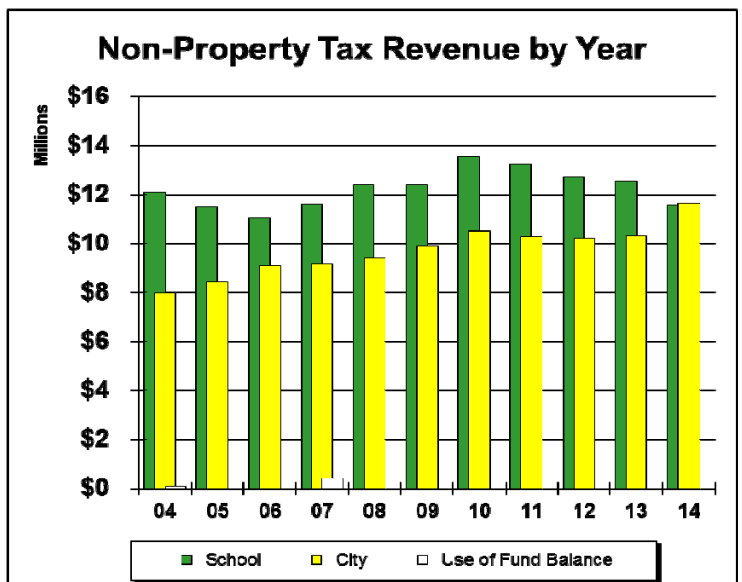
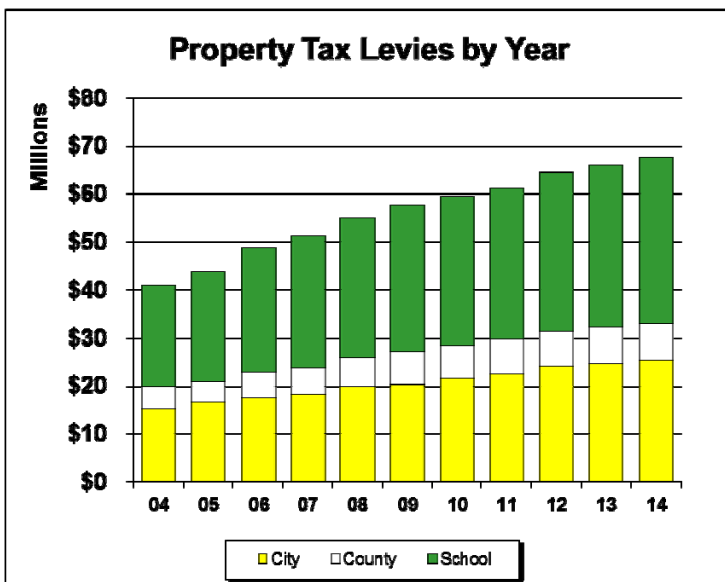
General Fund revenues are estimated at \$90,866,901 or 2.4% higher than the amounts for the prior year. Property Taxes represent 58.7% of all budgeted funds revenue and 74.4% of the General Fund's funding.

General Fund City revenue increased 12.6% and School revenue decreased 7.9%. The Property Tax levy is proposed to increase 2.7%. The net increase in City revenue is due to a

Estimated Revenue	FY13	FY14	Change	% Chng
City	10,326,689	11,628,438	1,301,749	12.6%
School	12,559,976	11,568,946	(991,030)	-7.9%
Property Taxes	65,888,587	67,669,517	1,780,930	2.7%
Budgetary Use of Fund Bal	0	0	0	NA
<b>Total</b>	<b>88,775,252</b>	<b>90,866,901</b>	<b>2,091,649</b>	<b>2.4%</b>

minor increase in motor vehicle registration permit fees and budgeting for the sale of the Armory on Oak Street. The decrease in the School revenue is attributable to a decrease in tuition revenue from neighboring school districts and reduction in the available amount of School Facilities Impact Fees used to offset the debt service costs for the Woodman Park School and Horne Street Elementary School improvement projects.

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 2014 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 \$2,627,004,200. An estimated increase of \$15,000,000 for the value of new construction represents the increased in net local assessed value.

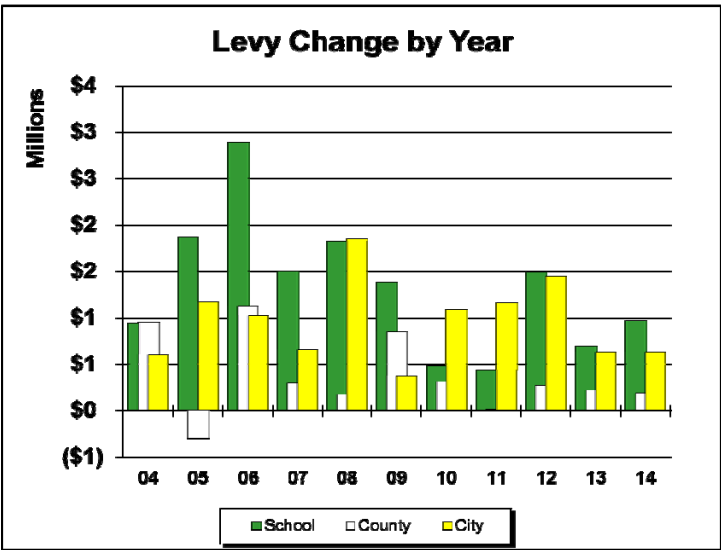
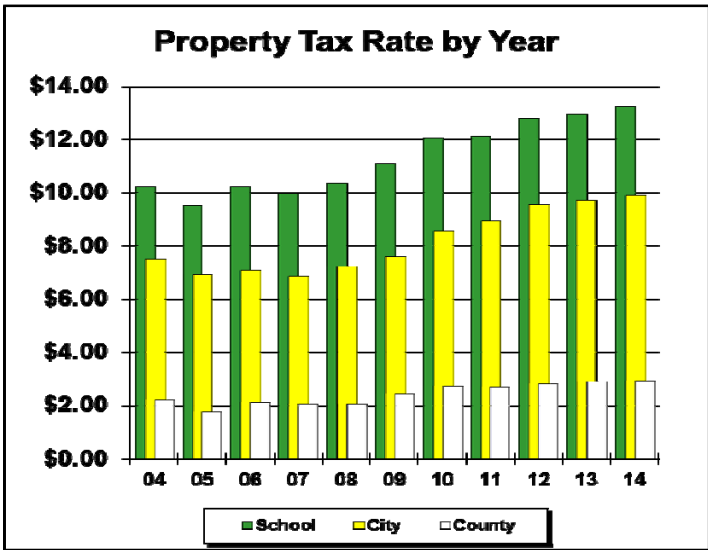
Tax Rate	FY13	FY14	Change	% Chng
City	9.71	9.89	0.18	1.9%
Use of Fund Balance	0.00	0.00	0.00	NA
<b>Net City</b>	<b>9.71</b>	<b>9.89</b>	<b>0.18</b>	<b>1.9%</b>
School - Local	10.38	10.71	0.33	3.2%
School - State	2.55	2.52	(0.03)	-1.2%
<b>Net School</b>	<b>12.93</b>	<b>13.23</b>	<b>0.30</b>	<b>2.3%</b>
County Taxes	2.88	2.93	0.05	1.7%
<b>Total</b>	<b>25.52</b>	<b>26.05</b>	<b>0.53</b>	<b>2.1%</b>

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.

<b>Summary of City Tax Rate Change</b>	
	Rate
Personal Services	0.43
Other Operation Costs	-
City Revenue Change	(0.50)
<b>Total Operations &amp; Maintenance</b>	<b>(0.07)</b>
Capital Outlay & Reserve Transfer	0.24
Debt Service	0.06
<b>City Budgetary Change</b>	<b>0.23</b>
Change in Veterans Credit	-
Impact to City Rate of Valuation Change	(0.05)
<b>Net City Tax Rate Change</b>	<b>0.18</b>

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.



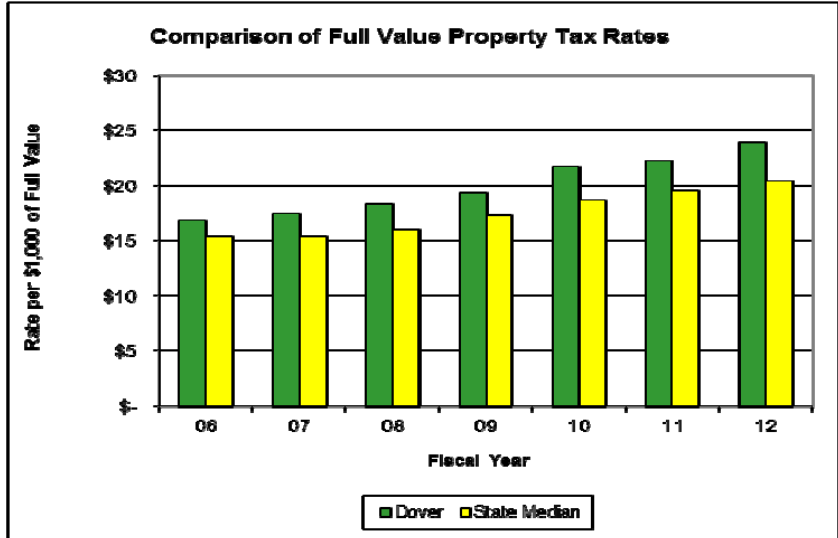
# City of Dover

## Fiscal Year 2014 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.

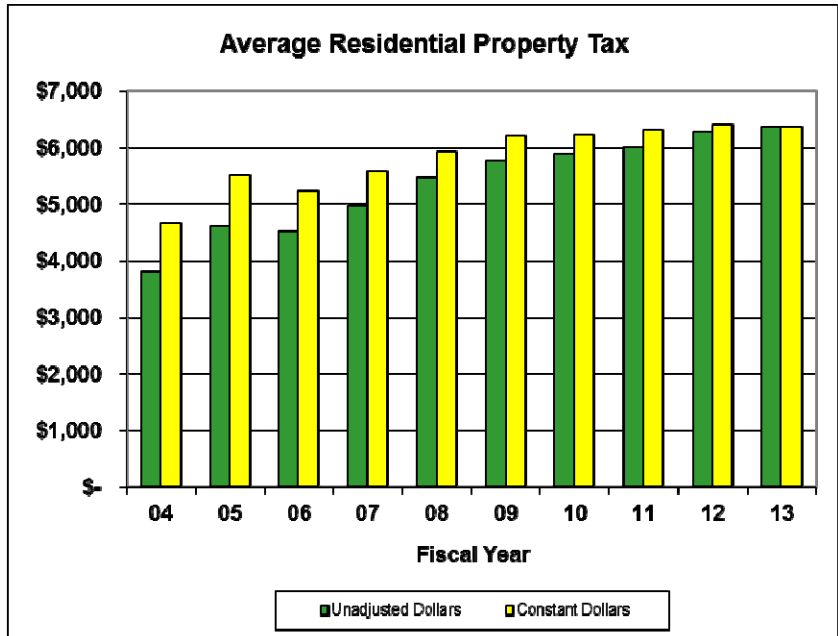
From a historical aspect, Dover's property tax rate has hovered at the median of all municipalities. The table shows 7 years of equalized tax rates for Dover and the median for all municipalities. This means that Dover's property tax rate is not in the higher or lower tax brackets, but is in the middle 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. FY13 equalization numbers will not be available until later in the year.



### Residential Property Taxes

Average residential property taxes have increased 3.4% annually in constant dollars over a 10 year period (5.8% annually in nominal or unadjusted dollars). Over a 5 year period the annual increases are 0.5% and 2.0% 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 2014 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 2012 = Fiscal Year 2013).

Property Class	2005	2006	2007	2008	2009	2010	2011	2012
All Properties	89%	95%	96%	95%	95%	97%	98%	99%
Vacant Land	76%	94%	82%	93%	96%	99%	94%	97%
Single Family	88%	94%	97%	95%	96%	97%	98%	98%
Condominiums	90%	95%	97%	95%	93%	97%	98%	99%
Mobile Homes	91%	94%	93%	90%	94%	96%	103%	101%
Multi-Family Housing (2-3 units)	86%	95%	90%	93%	89%	99%	101%	100%
Apartments (more than 3 units)	86%	98%	102%	91%	95%	91%	86%	101%
Waterfront Improved	92%	NA	81%	93%	92%	NA	95%	99%
Waterfront Land Only	93%	NA	NA	NA	NA	NA	NA	NA
Commercial/Industrial	89%	93%	86%	93%	94%	95%	96%	100%

The 2012 ratios are preliminary and are expected to be certified by the DRA in May 2013. 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 2012 (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
2003	8.4	1.000
2004	7.2	1.000
2005	7.3	1.000
2006	6.2	1.010
2007	7.2	1.010
2008	7.3	1.020
2009	7.5	1.000
2010	7.9	1.020
2011	7.1	1.020
2012*	9.5	1.027

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. If the City had made no adjustments to values for changing market conditions in TY2012, it is estimated the COD would have increased to 10.4%. Also the PRD is within the acceptable range set by the IAAO. TY 2012 ratios are preliminary and are expected to be certified by the DRA in May 2013.



**City of Dover**  
Fiscal Year 2014 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 \$143,752 or 3.1%. The major components of the change are an increase of \$25,270 in personal services, \$13,420 in purchased

Enterprise Funds	FY13	FY14	Change	% Chng
Water	4,709,762	4,853,514	143,752	3.1%
Sewer	6,404,327	6,707,525	303,198	4.7%
Internal Service	1,950,850	2,200,798	249,948	12.8%
<b>Total</b>	<b>13,064,939</b>	<b>13,761,837</b>	<b>696,898</b>	<b>5.3%</b>

services. There is an estimated increase of \$91,916 in interest expense related to debt obligations for projects such as the North End Pressure Zone. There is an estimated increase of \$17,610 in depreciation expense related to newly acquired capital assets.

The Sewer Fund is proposed at an increase of \$303,198 or 4.7%. The increase mainly relates to an increase of \$206,055 in personal services, an increase of \$15,575 in purchased services, a decrease of \$49,725 in operating supplies and \$13,265 in other expenses. There is an estimated increase of \$40,991 in interest expense and \$20,000 in transfer into capital reserve fund. There is an increase of \$57,037 estimated for depreciation expense related to newly acquired capital assets.

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

Operations & Maintenance				
Enterprise Funds	FY13	FY14	Change	% Chng
Water	2,575,424	2,609,650	34,226	1.3%
Sewer	3,360,107	3,545,277	185,170	5.5%
<b>Total</b>	<b>5,935,531</b>	<b>6,154,927</b>	<b>219,396</b>	<b>3.7%</b>

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 FY14 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, 2012, the City has an estimated \$51.1 million OPEB liability and the Actuarial Determined Annual Required Contribution (ARC) is estimated at \$4,273,728. The proposed FY14 budget for the OPEB Liability Fund is \$1,385,130 for pay-as-you-go OPEB obligations for 97 retirees, an increase of \$72,018 or 5.48% over FY13 pay-as-you-go amount.

**Utility Rates**

The proposed budget reflects an increase to both the Water and Sewer rates. The utility rates are based on the cash needs of the Water and Sewer Funds. Depreciation expense and interest expense are deducted, along with other revenue

sources and actual principal and interest payments on debt are added back. This amount is then divided by the estimated billable volume in hundred cubic feet (HCF) to arrive at the rates.

Rates	FY13	FY14	Change	% Chng
Water/HCF	4.36	4.69	0.33	7.6%
Sewer/HCF	5.78	6.48	0.70	12.1%
<b>Combined W/S</b>	<b>10.14</b>	<b>11.17</b>	<b>1.03</b>	<b>10.2%</b>



## **Financial Conditions and Local Economy**

**Local Economy** The local economic environment over the past fiscal year has improved very slightly except in specific sectors including advanced manufacturing and commercial construction, as well as a variety of services in architectural, cleaning, and fitness. General retail areas show small but consistent improvement. Economic Development activity continues to support existing business retention with some success despite the continued dearth of critically important credit and financing availability for local small businesses.

Through vigorous business relocation outreach coupled with stringent municipal spending restraint in the City's operations coupled with the approval of five Economic Revitalization Zone Districts have successfully brought forty-five new/ expanded businesses and 435 new jobs to Dover.

The expanding healthcare industry in the City, its proximity to UNH, Pease Tradeport, and the Portsmouth Shipyard have continued to add stability and diversity to the economic mix and has kept unemployment in Dover well below that of New Hampshire, New England, and the surrounding communities as well as the Nation. Becoming the fastest growing city in New Hampshire has helped Dover statistics as well.

New Hampshire's GDP and labor force in moderate decline since 2008, has now stabilized to some degree. At the conclusion of the 2012 fiscal year, the labor force of Dover has continued to grow about 1% per year with minor variations below and above the trend line.

Dover's local unemployment rate is currently 5.1% which is 0.4% higher than this time last year. The seasonally adjusted unemployment rate, consistently lower than that of the U.S. (8.3%) and the State of New Hampshire (5.4%), was up slightly at the end of fiscal year 2012; the national unemployment rate decreased by 0.8% in the same period.

In combination with the current economic environment and unemployment levels, the median household income in Dover increased by an estimated 1.25% from \$61,680 in FY11 to \$62,451 in FY12.

The number of motor vehicle permits increased to 30,838 in FY12 as compared to 29,280 in FY 11. The number of building permits increased from 358 in FY11 to 381 in FY12 and the average permit value increased from \$55,440 to \$62,427. Despite a slowing in residential development in Dover and across the country, commercial property development has continued at a slow pace throughout the year.

Although the residential development has slowed somewhat, the City saw moderate commercial growth during fiscal year 2012. Planning efforts have continued in anticipation of future residential and multi-use development projects being undertaken. Changes to land use regulations have been put in place to encourage both community character as well as streamline the regulations and remove barriers to context sensitive development.

Residential sales continue to improve slightly and are stabilizing as low mortgage rates and declining prices (now up slightly) are somewhat offset by more stringent down payment and credit quality requirements from lenders. Foreclosed properties continue to add to the unsold housing inventory on the market. The slight improvement in sales has affected the number of residential projects coming before the Planning Board. Projects now tend to be smaller and more market specific than in recent years.

Some commercial development has begun, heavily weighted in the rehabilitation sector. Some new construction projects have begun as financing options permit.

Hospitality industry development exists in proximity to the Liberty Mutual and Measured Progress campuses at the northern edge of the City. Current occupancy rates are improving rapidly with full occupancy being intermittently experienced.

The Exit 9 location on the Spaulding Turnpike has continued to enjoy development activity. The 100,000 sq. ft. medical practices building has reached full occupancy and a new dental group building and a dialysis facility has started operations.

In the downtown city core, the Childrens' Museum of New Hampshire continues to attract approximately 100,000 visitors annually to Dover bringing added vibrancy, customer traffic, and new dollars to downtown businesses and restaurants. Recently, there has been development of retail space within the Cochecho Falls Mill across the street from the Museum. This development shows the potential growth in retail uses along the Washington Street Corridor.

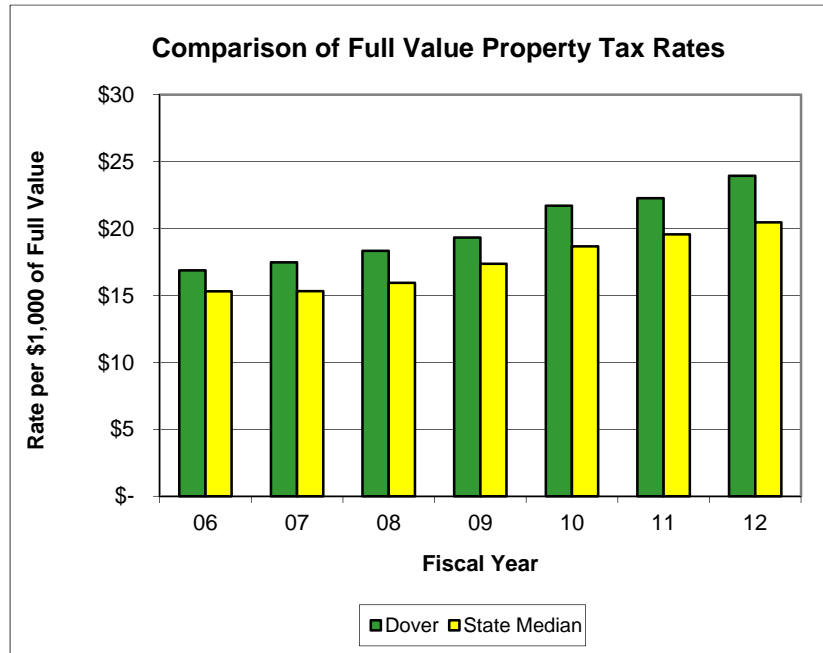
To further expand the downtown, the City has taken advantage of rezoning efforts in 2009 to create a more flexible and innovative development environment through the addition of the Form Based Code style of zoning. This zoning encourages mixed uses, and places a higher emphasis on height, massing and placement of a building than on the uses contained within the building. To date the Planning Board has reviewed three projects, including a conversion of 120,000 square feet of office space in the Cochecho Falls Mill into one hundred twenty (120) unit residential units. The demolition of the former office space has begun to make way for the work to be completed. These units will have dramatic views of the downtown Dover including the waterfront and will be rented to individuals.

The integration of the Dover waterfront redevelopment into the downtown continues with the opening of the Tommy and Mary Makem Memorial Bridge, extending Washington Street, and upgrade of the River Street Pump station. These additions coupled with the continued work of Dickenson Development to engineer and ultimately permit the portion of privately financed project includes commitments to construct high end residential units, more than 30,000 square feet of new retail and office space, boating facilities and a restaurant along the riverfront.

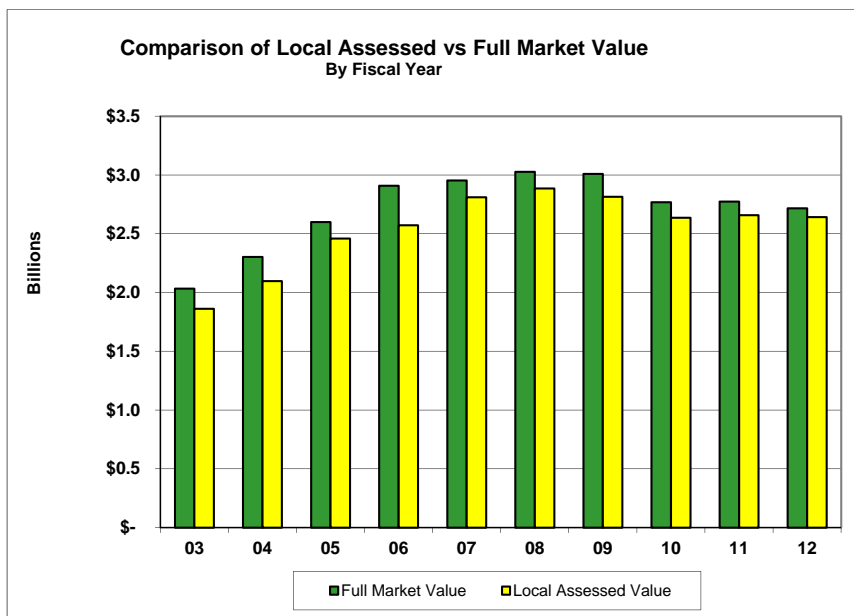
In the Locust Street industrial park, three new electronics assembly and component businesses are in a formerly vacant building, bringing 65 new jobs.

In the Enterprise Park, one new relocation candidate company is considering available parcels owned by DBIDA and another has purchased a DBIDA owned building it formerly leased. The purchase of the Cocheco Falls Mill by a mill developer is complete and is expected to bring 120 apartments to the downtown core. Efforts are continuing to develop City core infill projects to four City-owned parking lots along with a public parking garage.

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



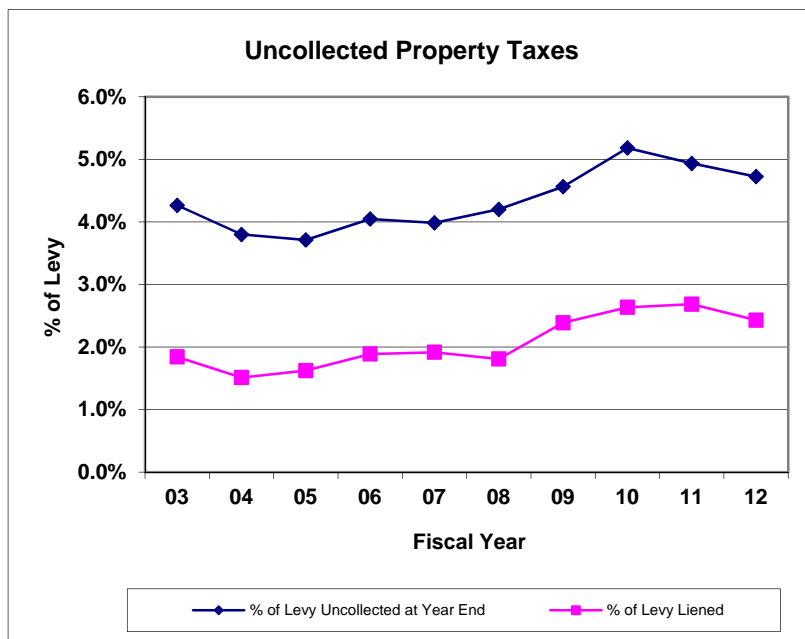
The recent trends in the national credit market continue to impact real estate activity throughout New England. While New Hampshire and Dover, in particular, are not immune, the level of increase in real estate transactions during the past year has been relatively small. The real estate sales activity in Dover for FY12 was 742 transactions versus 740 for FY11. This level of activity represents transfers of 7.5% of taxable parcels during FY12 remaining stable with the level of 7.5% in FY11. In conjunction with this activity, the number of taxable parcels increased from 9,873 in FY11 to 9,899 in FY12, a less than 0.01% increase. The stable volume of taxable parcels in combination



with a stabilization of property values has resulted in the estimated equalized property value per capita changing from \$92,051 for FY11 to \$89,532 in FY12, a decrease of 2.7% for the fiscal year.

Full market value as determined by the NH Department of Revenue Administration decreased 2.1% during the fiscal year. Assessed value as a

ratio of full market value was 97.3%. In the second half of fiscal year 2012 the City's assessed property values appeared to be demonstrating stabilization in values based on sales data. As of April 1, 2012 the City's overall assessed values demonstrated a .71% increase in value over the prior year.



The percentage of uncollected taxes for the current tax levy at the end of fiscal year 2012 decreased slightly to 4.7% as compared to 4.9% in FY11 (actual amount remaining unchanged at \$3.0 million). There were 355 parcels from the current tax levy with outstanding taxes that had a lien placed, down from 366 last year. The number of delinquent parcels decreased by 11, or 4.8%. The dollar amount of the liens decreased slightly to

2.4% of the tax levy as compared to 2.7% for last year. The actual amount of the executed lien decreased 4.8% from \$1,641,606 to \$1,563,176.

**Financial Position** The City's General Fund ended Fiscal Year 2012 with an increase

to its Unassigned Fund Balance of \$1,343,814 to \$7.28 million. The General Fund unassigned fund balance at June 30, 2012 was 8.21% of the FY13 budget (8% is the minimum requirement of the City Financial Policies). The Water Fund saw a decrease in unrestricted net assets of \$3.22 million, from \$3,205,197 to \$(10,698). The Water Fund decrease is primarily due to a \$3.29 million investment in capital assets during FY2012, the primary project being the North End Water Pressure Zone. The Sewer Fund saw a decrease in unrestricted net assets of \$1.73 million, from \$3,327,964 to \$1,602,236. A significant portion of the increase in unrestricted net assets of the Sewer Fund is the result of \$1.1 million investment in capital assets for the River Street Pump Station and Wastewater Treatment Facility Aeration Blower projects.

Unreserved Net Assets		
Fund	FY12	FY11
General	7,285,807	5,941,993
Water	(10,698)	3,205,197
Sewer	1,602,236	3,327,964
Total	8,877,345	12,475,154

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 \$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 1.46 with Water and Sewer Funds of 1.42 and 2.07, 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, 2012 the City had utilized 54.9% of its statutory debt limit, the School District utilized 14.7% of its statutory debt limit, and the Water Fund had utilized 5.3% 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, 2012 the percent of the City's more conservative debt policy used was 84.5%, the School was 52.6%. General Fund net debt per capita is at \$2,288, an amount considered reasonable for a municipality the size of Dover. The General Fund's net debt to equalized value is 2.45%. The General Fund's net debt service as a percent of budget is 10.1%. Although this measure is higher than the 10% 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 21.5% being utilized. Net debt service to budget in the Water Fund is 28.9% and 22.1% within the Sewer Fund, within the 40% set by policy.

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

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

On April 27, 2011 the City Council adopted a resolution to implement the 32 recommended financial policies. These adopted policies include maintaining all of the existing policy statements of 1996 with updates to several of the benchmark indices. In addition, several new policy statements are also included in the recommendations 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.

In FY2012 the City Manager, with the concurrence of the City Council, directed departments to manage expenditures to counter-balance both revenue shortfalls and increases in certain costs, while ensuring that operations resulted in a General Fund balance that is consistent with increasing the unassigned balance to 8% as prescribed by policy. The City Administration conducts an on-going evaluation of fiscal operations to insure that expenditures are managed in concert with revenues to insure General Fund Balance is maintained consistent with City policy limit. In FY2012 the City reached the prescribed 8% policy for unassigned General Fund Balance by ending the year with an 8.2% level.

In FY2012 the City was successful in contributing 5% of the actuarially calculated OPEB Annual Required Contribution to an established dedicated fund. This action is consistent with the City's financial policy objective for managing and prefunding the City's OPEB obligations.

In FY2012 the City, consistent with financial policies, maintained sufficient annual contributions into the General Fund Capital Reserve, Water Fund Capital Reserve and Sewer Fund Capital Reserve.

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

# GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department		FY 13 City Council Adopted	FY 14 Department Requests	City Mgr Changes	FY 14 City Mgr Proposed	FY14-13 Increase (Decrease)	% Incr (Decr)
<b>APPROPRIATIONS</b>							
<b>CITY COUNCIL</b>							
41110	City Council	461,065	599,074	(187,375)	411,699	(49,366)	-10.7%
<b>EXECUTIVE</b>							
41320	City Manager's Office	404,536	422,667	(603)	422,064	17,528	4.3%
41530	City Attorney's Office	244,443	253,432	(178)	253,254	8,811	3.6%
46510	Business Assistance	130,000	130,000	0	130,000	0	0.0%
	Total Executive Dept.	778,979	806,099	(781)	805,318	26,339	3.4%
<b>FINANCE</b>							
41511	Finance & Accounting	751,612	784,067	(1,633)	782,434	30,822	4.1%
41513	Tax Assessment Division	404,098	410,075	(546)	409,529	5,431	1.3%
41520	City Clerk & Tax Collection Division	392,186	402,938	(387)	402,551	10,365	2.6%
41525	Elections	39,869	26,217	0	26,217	(13,652)	-34.2%
	Total Finance Dept.	1,587,765	1,623,297	(2,566)	1,620,731	32,966	2.1%
<b>PLANNING</b>							
41910	Planning Department	463,527	502,503	(10,962)	491,541	28,014	6.0%
	Total Planning Dept.	463,527	502,503	(10,962)	491,541	28,014	6.0%
<b>POLICE</b>							
42110	Police Department - Administration	241,267	252,259	(461)	251,798	10,531	4.4%
42120	Police Field Operations	3,532,362	3,892,581	(148,753)	3,743,828	211,466	6.0%
42150	Police Support	2,332,278	2,540,280	(10,386)	2,529,894	197,616	8.5%
42180	Public Safety Dispatch	812,996	699,299	(1,402)	697,897	(115,099)	-14.2%
	Total Police Dept.	6,918,903	7,384,419	(161,002)	7,223,417	304,514	4.4%
<b>FIRE &amp; RESCUE</b>							
42210	Fire & Rescue Administration	304,749	328,619	(4,865)	323,754	19,005	6.2%
42220	Fire & Rescue Suppression	5,987,565	6,508,058	(143,918)	6,364,140	376,575	6.3%
42250	Inspection Services	452,795	529,315	(50,875)	478,440	25,645	5.7%
42280	Fire & Rescue Buildings	94,407	101,433	(7,500)	93,933	(474)	-0.5%
	Total Fire & Rescue	6,839,516	7,467,425	(207,158)	7,260,267	420,751	6.2%
<b>COMM SERV - PUBLIC WORKS</b>							
43111	CSD - Administration	93,347	97,087	(168)	96,919	3,572	3.8%
43112	CSD - Engineering	240,850	244,502	(532)	243,970	3,120	1.3%
43121	CSD - Streets	1,544,141	3,138,108	(1,260,947)	1,877,161	333,020	21.6%
43125	CSD - Snow Removal	445,072	470,527	(20,000)	450,527	5,455	1.2%
43155	CSD - Storm Water	867,943	1,010,245	(118,334)	891,911	23,968	2.8%
43160	CSD - Street Lighting	286,442	286,380	0	286,380	(62)	0.0%
43180	CSD - Facilities & Grounds	846,003	964,756	(1,189)	963,567	117,564	13.9%
41941	CSD - General Gov't Buildings	290,376	246,250	0	246,250	(44,126)	-15.2%
41951	CSD - Cemetery	183,522	188,384	(209)	188,175	4,653	2.5%
43240	CSD - Recycling & Waste Mgmt	599,395	617,243	(4,597)	612,646	13,251	2.2%
	Total Public Works	5,397,091	7,263,482	(1,405,976)	5,857,506	460,415	8.5%
<b>RECREATION</b>							
45110	Recreation Administration	276,575	288,617	(3,243)	285,374	8,799	3.2%
45120	Recreation Programs	45,210	58,762	(12,250)	46,512	1,302	2.9%
45121	McConnell Center	187,898	185,009	0	185,009	(2,889)	-1.5%
45124	Indoor Pool	426,414	435,879	(5,309)	430,570	4,156	1.0%
45125	Thompson Pool	125,516	126,409	(2,000)	124,409	(1,107)	-0.9%
45149	Arena	940,627	972,867	(35,912)	936,955	(3,672)	-0.4%
	Total Recreation	2,002,240	2,067,543	(58,714)	2,008,829	6,589	0.3%
<b>PUBLIC LIBRARY</b>							
45500	Public Library	1,056,273	1,069,721	(13,639)	1,056,082	(191)	0.0%

# GENERAL FUND

Proposed (City Only Tax Cap)

## Summary of City Manager Proposed By Department

Function	Description	FY 13 City Council Adopted	FY 14 Department Requests	City Mgr Changes	FY 14 City Mgr Proposed	FY14-13 Increase (Decrease)	% Incr (Decr)
<b>APPROPRIATIONS (CONT.)</b>							
<b>PUBLIC WELFARE</b>							
44410	Public Welfare - Administration	254,568	267,809	(642)	267,167	12,599	4.9%
44430	Public Welfare - General Assistance	575,285	674,100	(98,100)	576,000	715	0.1%
	Total Human Services	829,853	941,909	(98,742)	843,167	13,314	1.6%
	<b>TOTAL DEPARTMENT APPROP</b>	<b>26,335,212</b>	<b>29,725,472</b>	<b>(2,146,915)</b>	<b>27,578,557</b>	<b>1,243,345</b>	<b>4.7%</b>
<b>OTHER CHARGES</b>							
41991	Misc General Government	841,408	864,780	38,578	903,358	61,950	7.4%
47100	Debt Service - City	5,701,702	5,871,476	0	5,871,476	169,774	3.0%
49000	Transfers	2,122,757	2,581,172	0	2,581,172	458,415	21.6%
	Total Other Charges	8,665,867	9,317,428	38,578	9,356,006	690,139	8.0%
	<b>TOTAL CITY GENERAL FUND APPROPRIATIONS</b>	<b>35,001,079</b>	<b>39,042,900</b>	<b>(2,108,337)</b>	<b>36,934,563</b>	<b>1,933,484</b>	<b>5.5%</b>

## ESTIMATED REVENUE, TAXES AND ASSESSED VALUE

<b>ESTIMATED REVENUE</b>							
	City Revenues	10,326,689	11,628,438	0	11,628,438	1,301,749	12.6%
	Less County Portion of BPT		0		0	0	0.0%
	Use of Fund Balance	0	0	0	0	0	NA
	<b>TOTAL OTHER REVENUE</b>	<b>10,326,689</b>	<b>11,628,438</b>	<b>0</b>	<b>11,628,438</b>	<b>1,301,749</b>	<b>12.6%</b>
	<b>TOTAL CITY ESTIMATED REVENUES</b>	<b>10,326,689</b>	<b>11,628,438</b>	<b>0</b>	<b>11,628,438</b>	<b>1,301,749</b>	
<b>PROPERTY TAXES</b>							
	City Property Taxes	25,345,713	28,085,785	(2,108,337)	25,977,448	631,735	2.5%
	Use of Fund Balance Impact	0	0	0	0	0	0.0%
	Less Veteran Credit	(671,323)	(671,323)	0	(671,323)	0	0.0%
	<b>Total City Property Tax</b>	<b>24,674,390</b>	<b>27,414,462</b>	<b>(2,108,337)</b>	<b>25,306,125</b>	<b>631,735</b>	<b>2.5%</b>
	<b>NET CITY PROPERTY TAX LEVY</b>	<b>24,674,390</b>	<b>27,414,462</b>	<b>(2,108,337)</b>	<b>25,306,125</b>	<b>631,735</b>	<b>0</b>
<b>ASSESSED VALUE</b>							
	Gross Assesed Value (1)	2,660,984.300	2,675,984.300	0.000	2,675,984.300	15,000.000	0.6%
	Less Exemptions to Value (1)	(48,980.100)	(48,980.100)	0.000	(48,980.100)	0.000	0.0%
	<b>NET ASSESSED VALUE (000s)</b>	<b>2,612,004.200</b>	<b>2,627,004.200</b>	<b>0.000</b>	<b>2,627,004.200</b>	<b>15,000.000</b>	<b>0.6%</b>

## ESTIMATED TAX RATE INFORMATION

<b>CITY MANAGER PROPOSED</b>							
	City	9.71	10.69	(0.80)	9.89	0.18	1.9%
	Use of Fund Balance Credit	0.00	0.00	0.00	0.00	0.00	NA
	Net City	9.71	10.69	(0.80)	9.89	0.18	1.9%
	<b>ESTIMATED CITY TAX RATE</b>	<b>9.71</b>	<b>10.69</b>	<b>(0.80)</b>	<b>9.89</b>	<b>0.18</b>	<b>1.9%</b>



# GENERAL FUND

## Proposed (School Only Tax Impact)

Summary of City Manager Proposed By Department		FY 13 City Council Adopted	FY 14 Department Requests	City Mgr Changes	FY 14 City Mgr Proposed	FY14-13 Increase (Decrease)	% Incr (Decr)
Function	Description						
<b>APPROPRIATIONS</b>							
<b>EDUCATION</b>							
46900	School Department Appropriation	42,264,590	42,311,411	0	42,311,411	46,821	0.1%
47190	Debt Service - School	3,988,329	3,914,453	0	3,914,453	(73,876)	-1.9%
<b>TOTAL SCHOOL GENERAL FUND APPROPRIATIONS</b>		<b>46,252,919</b>	<b>46,225,864</b>	<b>0</b>	<b>46,225,864</b>	<b>(27,055)</b>	<b>-0.1%</b>
<b>ESTIMATED REVENUE, TAXES AND ASSESSED VALUE</b>							
	School Local Revenues	12,559,976	11,568,946	0	11,568,946	(991,030)	-7.9%
	Use of Fund Balance	0	0	0	0	0	NA
<b>TOTAL OTHER REVENUE</b>		<b>12,559,976</b>	<b>11,568,946</b>	<b>0</b>	<b>11,568,946</b>	<b>(991,030)</b>	<b>-7.9%</b>
<b>PROPERTY TAXES</b>							
	Local School Property Tax	27,124,864	28,123,068	0	28,123,068	998,204	3.7%
	State School Property Tax	6,568,079	6,533,850	0	6,533,850	(34,229)	-0.5%
<b>Total Education Property Tax</b>		<b>33,692,943</b>	<b>34,656,918</b>	<b>0</b>	<b>34,656,918</b>	<b>963,975</b>	<b>2.9%</b>
<b>NET EDUCATION PROPERTY TAX LEVY</b>		<b>33,692,943</b>	<b>34,656,918</b>	<b>0</b>	<b>34,656,918</b>	<b>963,975</b>	<b>2.9%</b>
<b>ASSESSED VALUE</b>							
	Gross Assesed Value (1)	2,660,984.300	2,675,984.300	0.000	2,675,984.300	15,000.000	0.6%
	Less Exemptions to Value (1)	(48,980.100)	(48,980.100)	0.000	(48,980.100)	0.000	0.0%
<b>NET ASSESSED VALUE (000s)</b>		<b>2,612,004.200</b>	<b>2,627,004.200</b>	<b>0.000</b>	<b>2,627,004.200</b>	<b>15,000.000</b>	<b>0.6%</b>
<b>ESTIMATED TAX RATE INFORMATION</b>							
<b>SCHOOL BOARD PROPOSED BUDGET</b>							
	School - Local	10.38	10.71	0.00	10.71	0.33	3.2%
	School - State (2)	2.55	2.52	0.00	2.52	(0.03)	-1.2%
	Net School	12.93	13.23	0.00	13.23	0.30	2.3%
<b>ESTIMATED SCHOOL TAX RATE</b>		<b>12.93</b>	<b>13.23</b>	<b>0.00</b>	<b>13.23</b>	<b>0.30</b>	<b>2.3%</b>
(2) Applies to non-utility properties							

# GENERAL FUND

## Proposed (County Only Tax Impact)

Summary of City Manager Proposed By Department		FY 13 City Council Adopted	FY 14 Department Requests	City Mgr Changes	FY 14 City Mgr Proposed	FY14-13 Increase (Decrease)	% Incr (Decr)
Function	Description						
<b>APPROPRIATIONS</b>							
48000	<b>COUNTY TAX</b>	7,521,254	7,706,474	0	7,706,474	185,220	2.5%
<b>TOTAL COUNTY GENERAL FUND APPROPRIATIONS</b>		<b>7,521,254</b>	<b>7,706,474</b>	<b>0</b>	<b>7,706,474</b>	<b>185,220</b>	<b>2.5%</b>
<b>ESTIMATED REVENUE, TAXES AND ASSESSED VALUE</b>							
	ESTIMATED REVENUE	0	0	0	0	0	0.0%
<b>TOTAL OTHER REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>PROPERTY TAXES</b>							
	County Tax Levy	7,303,817	7,706,474	0	7,706,474	185,220	5.5%
<b>NET COUNTY PROPERTY TAX LEVY</b>		<b>7,303,817</b>	<b>7,706,474</b>	<b>0</b>	<b>7,706,474</b>	<b>185,220</b>	<b>5.5%</b>
<b>ASSESSED VALUE</b>							
	Gross Assesed Value (1)	2,660,984.300	2,675,984.300	0.000	2,675,984.300	15,000.000	0.6%
	Less Exemptions to Value (1)	(48,980.100)	(48,980.100)	0.000	(48,980.100)	0.000	0.0%
<b>NET ASSESSED VALUE (000s)</b>		<b>2,612,004.200</b>	<b>2,627,004.200</b>	<b>0.000</b>	<b>2,627,004.200</b>	<b>15,000.000</b>	<b>0.6%</b>
<b>ESTIMATED TAX RATE INFORMATION</b>							
<b>COUNTY</b>							
		2.88	2.93	0.00	2.93	0.05	1.9%
<b>ESTIMATED COUNTY TAX RATE</b>		<b>2.88</b>	<b>2.93</b>	<b>0.00</b>	<b>2.93</b>	<b>0.05</b>	<b>1.9%</b>

# GENERAL FUND

Proposed (City Only Tax Cap)

<b>Summary of City Manager Proposed</b>						
<b>By Department</b>						
Function Description	FY 13 City Council Adopted	FY 14 Department Requests	City Mgr Changes	FY 14 City Mgr Proposed	FY14-13 Increase (Decrease)	% Incr (Decr)
<b>By Budget Category</b>						
<b>Estimated Revenue:</b>						
Taxes - Property	65,888,587	69,777,854	(2,108,337)	67,669,517	1,780,930	2.7%
Taxes - Other	416,500	416,500	0	416,500	0	0.0%
Licenses & Permits	4,220,905	4,392,780	0	4,392,780	171,875	4.1%
Intergovernmental	1,976,430	2,065,412	0	2,065,412	88,982	4.5%
Charges for Services	3,056,986	3,159,253	0	3,159,253	102,267	3.3%
Misc. Revenue	363,143	1,266,805	0	1,266,805	903,662	248.8%
Operating Transfers In	292,725	327,688	0	327,688	34,963	11.9%
<b>Total City</b>	<b>76,215,276</b>	<b>81,406,292</b>	<b>(2,108,337)</b>	<b>79,297,955</b>	<b>3,082,679</b>	<b>4.0%</b>
Education	12,559,976	11,568,946	0	11,568,946	(991,030)	-7.9%
Budgetary Use of Fund Balance	0	0	0	0	0	0.0%
<b>TOTAL EST REVENUE</b>	<b>88,775,252</b>	<b>92,975,238</b>	<b>(2,108,337)</b>	<b>90,866,901</b>	<b>2,091,649</b>	<b>2.4%</b>
<b>Appropriations:</b>						
10 Personal Services	19,227,137	20,801,473	(438,530)	20,362,943	1,135,806	5.9%
30 Purchased Services	3,221,231	3,375,650	(133,291)	3,242,359	21,128	0.7%
60 Supplies	2,393,304	2,422,068	(50,120)	2,371,948	(21,356)	-0.9%
70 Capital Outlay	1,274,169	2,702,616	(1,271,396)	1,431,220	157,051	12.3%
80 Other Expenses	813,151	1,002,961	(195,000)	807,961	(5,190)	-0.6%
91 Operating Transfers Out	2,370,385	2,866,656	(20,000)	2,846,656	476,271	20.1%
92 Debt Service - City	5,701,702	5,871,476	0	5,871,476	169,774	3.0%
<b>Total City Appropriations</b>	<b>35,001,079</b>	<b>39,042,900</b>	<b>(2,108,337)</b>	<b>36,934,563</b>	<b>1,933,484</b>	<b>5.5%</b>
95 Education	42,264,590	42,311,411	0	42,311,411	46,821	0.1%
92 Debt Service - School	3,988,329	3,914,453	0	3,914,453	(73,876)	-1.9%
<b>Total Education</b>	<b>46,252,919</b>	<b>46,225,864</b>	<b>0</b>	<b>46,225,864</b>	<b>(27,055)</b>	<b>-0.1%</b>
99 Intergovernmental	7,521,254	7,706,474	0	7,706,474	185,220	2.5%
<b>TOTAL APPROPRIATIONS</b>	<b>88,775,252</b>	<b>92,975,238</b>	<b>(2,108,337)</b>	<b>90,866,901</b>	<b>2,091,649</b>	<b>2.4%</b>

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# GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change	Tax Rate Impact
Acct	Description:	Incr(Decr)	In Dollars
<b><u>General Fund Appropriations - City Portion</u></b>			
<b>41-4200 Personal Services</b>		<b>1,135,806</b>	<b>0.43</b>
	Salaries & Wages	241,378	0.09
4130	Overtime Pay	72,582	0.03
4211	Health Insurance	86,591	0.03
	Net maximum increase of 4.9% to rates		
4220	Fica	3,684	0.00
4225	Medicare	3,094	0.00
4230	Retirement	488,264	0.19
4260	Workers Comp Insurance	192,845	0.07
4295	Compensated Absences	38,578	0.02
	All Other 4100 & 4200 series accounts with changes less than \$10,000	8,790	0.00
<b>43-4500 Purchased Services</b>		<b>21,128</b>	<b>0.01</b>
4334	Legal Services	-	-
4339	Consulting Services	7,529	0.01
4411	Water & Sewer Expense	10,400	
4420	Waste Collection Services	(5,000)	(0.00)
4421	Waste Disposal Services	14,600	0.01
4422	Contract Snowplowing	-	-
4432	Maint Chrgs - Impr o/t Buildings	9,000	0.00
4435	Maint Chrgs - Office Equipment	(10,845)	(0.00)
4441	Rental of Land & Buildings	(2,721)	(0.00)
	Various Depts		
4531	Telecommunications	(527)	-
4550	Printing & Binding	(100)	-
	All Other 4300 - 4500 series accounts with changes less than \$10,000	(1,208)	-
<b>4600 Supplies and Materials</b>		<b>(21,356)</b>	<b>(0.01)</b>
4611	Office Supplies	3,045	0.00
4612	Operating Supplies	597	-
4615	Clothing & Uniforms	(6,315)	(0.00)
4621	Natural Gas	(2,127)	(0.00)
4622	Electricity	(24,847)	(0.01)
	Various Dept		
4626	Vehicle Fuels	(13,314)	(0.01)
4635	Medicinal Supplies	(100)	-
4661	Fleet Maint Charge	16,715	0.01
	All Other 4600 series accounts with changes less than \$10,000	4,990	0.00
<b>4700 Capital Outlay</b>		<b>157,051</b>	<b>0.06</b>
	Land Improvements	100,000	0.04
	Building Improvements	(44,500)	(0.02)
	Improvements O/T Bldgs	186,604	0.07
	Machinery & Equipment	(15,000)	(0.01)
	Light Vehicles	-	-
	Computers & Communications Equip	(96,970)	(0.04)
	Books & Collections	1,917	0.00
	Bridges	25,000	0.01
<b>4800 Other Expenses</b>		<b>(5,190)</b>	<b>-</b>
4835	Grants/Subsidy	(55,567)	(0.02)
4840	Contingency	88,936	0.03
4891	Abatements	(42,500)	(0.02)
	All Other 4800 series accounts with changes less than \$10,000	21,441	0.01
<b>4910 Operating Transfers</b>		<b>476,271</b>	<b>0.18</b>
4912	Transfer to Special Revenue	476,271	0.18
4915	Transfer to Enterprise	-	-
4918	Transfer to Trust	-	-
	Transfer to Capital Reserve		CIP

# GENERAL FUND

<b>Major Budget Changes &amp; Tax Rate Impact</b>		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
<b>4920</b>	<b>Debt Service - City</b>	<b>169,774</b>	<b>0.06</b>
4920	Bond Principal Payments	217,850	0.08
4921	Interest - Bonds Payments	(48,076)	(0.02)
<b>Summary of City Appropriations Change</b>			
Operating Appropriations		1,606,659	
Capital Outlay and Capital Transfers		157,051	
Debt Service		169,774	
<b>Total City Appropriation Change from Previous Year</b>		<b>1,933,484</b>	<b>0.73</b>

<b>General Fund Estimated Revenue - City Portion</b>		Est Rev (Incr)Decr	Tax Rate Incr(Decr)
3100	Taxes - Non-property	-	-
3200	Licenses & Permits	(171,875)	(0.07)
3300	Intergovernmental	(88,982)	(0.03)
3400	Charges for Services	(102,267)	(0.04)
3500	Misc Revenue	(903,662)	(0.34)
3800	Operating Transfers	(149,963)	(0.06)
3900	Other Financing Sources	115,000	0.04
<b>Total City Estimated Revenue Change from Previous Year</b>		<b>(1,301,749)</b>	<b>(0.50)</b>
<b>City Sub-Totals</b>			
Total Tax Levy Changes & Tax Rate Impact - City Portion		<b>631,735</b>	<b>0.23</b>

<b>Summary of Changes in Property Taxes and Tax Rate:</b>		Tax Levy Incr(Decr)	Tax Rate Incr(Decr)
<b>City Portion - Net of Operating Appropriations &amp; Revenue</b>		<b>304,910</b>	<b>0.11</b>
<b>Capital Outlay and Capital Transfers</b>		<b>157,051</b>	<b>0.06</b>
<b>Debt Service</b>		<b>169,774</b>	<b>0.06</b>
Change in Use of Fund Balance		-	-
Change in Veterans Tax Credit		-	-
Impact of Property Valuation Change		-	(0.05)
<b>Total City</b>		<b>631,735</b>	<b>0.18</b>
<b>Local School Portion - Net of Appropriations and Revenue</b>		<b>1,072,080</b>	<b>0.42</b>
<b>Debt Service</b>		<b>(73,876)</b>	<b>(0.03)</b>
<b>School Portion - State Levy</b>		<b>(34,229)</b>	<b>(0.03)</b>
Impact of Property Valuation Change		-	(0.06)
<b>Total School</b>		<b>963,975</b>	<b>0.30</b>
<b>County Portion</b>		<b>185,220</b>	<b>0.07</b>
Impact of Property Valuation Change		-	(0.02)
<b>Total County</b>		<b>185,220</b>	<b>0.05</b>
<b>Total Impact on Property Taxes and Tax Rate</b>		<b>1,780,930</b>	<b>0.53</b>
		Assessed Value Change	Tax Rate Incr(Decr)
Assessed Value Change and Impact on Tax Rate included above		15,000,000	(0.13)
Total Impact of Property Valuation Change			

# WATER & SEWER FUNDS

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

<b>Budget</b>	<b>WATER</b>			
	FY13	FY14	Change	% Chng
<b>Operations &amp; Maintenance Costs:</b>				
Personal Services	1,132,160	1,157,430	25,270	2.2%
Purchased Services	316,728	330,148	13,420	4.2%
Supplies	706,046	683,157	(22,889)	-3.2%
Minor Capital Outlay	162,500	162,500	0	0.0%
Other Expenses	257,990	276,415	18,425	7.1%
<b>Total Operations &amp; Maintenance</b>	<b>2,575,424</b>	<b>2,609,650</b>	<b>34,226</b>	<b>1.3%</b>
<b>Reconciliation to Budget:</b>				
Depreciation	1,171,666	1,189,276	17,610	1.5%
Capital Reserve	500,000	500,000	0	0.0%
Interest on Debt	462,672	554,588	91,916	19.9%
Major Capital Outlay	0	0	0	NA
<b>Total Budget</b>	<b>4,709,762</b>	<b>4,853,514</b>	<b>143,752</b>	<b>3.1%</b>

<b>SEWER</b>			
FY13	FY14	Change	% Chng
1,493,280	1,699,335	206,055	13.8%
555,766	571,341	15,575	2.8%
951,284	901,559	(49,725)	-5.2%
87,500	87,500	0	0.0%
272,277	285,542	13,265	4.9%
<b>3,360,107</b>	<b>3,545,277</b>	<b>185,170</b>	<b>5.5%</b>
2,152,449	2,209,486	57,037	2.6%
440,000	460,000	20,000	4.5%
451,771	492,762	40,991	9.1%
0	0	0	NA
<b>6,404,327</b>	<b>6,707,525</b>	<b>303,198</b>	<b>4.7%</b>

<b>Debt Service Cash Requirements</b>	FY13	FY14	Change	% Chng
Principal Payments	925,000	1,108,458	183,458	19.8%
Principal Payments - New Issue	246,666	80,818	(165,848)	-67.2%
Interest Payments	371,172	477,811	106,639	28.7%
Interest Payments - New Issue	91,500	76,777	(14,723)	-16.1%
Interest Payments - Notes	0	0	0	NA
Less Amortization	0	0	0	NA
Less State Aid	0	0	0	NA
<b>Net Principal &amp; Interest</b>	<b>1,634,338</b>	<b>1,743,864</b>	<b>109,526</b>	<b>6.7%</b>

FY13	FY14	Change	% Chng
872,500	1,073,266	200,766	23.0%
282,916	135,000	(147,916)	-52.3%
264,046	346,137	82,091	31.1%
187,725	146,625	(41,100)	-21.9%
0	0	0	NA
0	0	0	NA
(22,283)	(21,596)	687	-3.1%
<b>1,584,904</b>	<b>1,679,432</b>	<b>94,528</b>	<b>6.0%</b>

<b>Capital Reserve Transfer</b>	FY13	FY14	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%
<b>Budgeted Transfer</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0.0%</b>

FY13	FY14	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%
440,000	460,000	20,000	4.5%

# WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

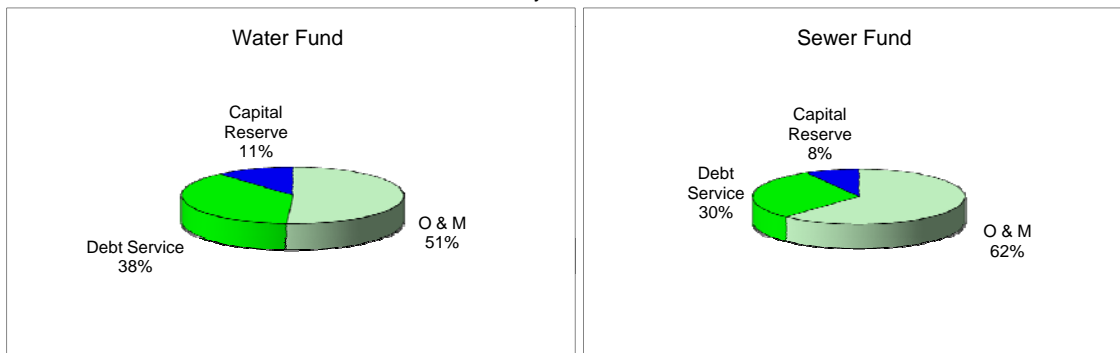
COST SUMMARY	WATER			
	FY13	FY14	Change	% Chng
Operations & Maintenance	2,575,424	2,609,650	34,226	1.3%
Debt Service	1,634,338	1,743,864	109,526	6.7%
Capital Reserve	500,000	500,000	0	0.0%
Total Costs	4,709,762	4,853,514	143,752	3.1%
Working Capital/Rounding	0	0	0	0.0%
Less Other Revenue	(348,706)	(353,206)	(4,500)	1.3%
<b>Net to be Raised by Rate</b>	<b>4,361,056</b>	<b>4,500,308</b>	<b>139,252</b>	<b>3.2%</b>

COST SUMMARY	SEWER			
	FY13	FY14	Change	% Chng
Operations & Maintenance	3,360,107	3,545,277	185,170	5.5%
Debt Service	1,584,904	1,679,432	94,528	6.0%
Capital Reserve	440,000	460,000	20,000	4.5%
Total Costs	5,385,011	5,684,709	299,698	5.6%
Working Capital/Rounding	0	4,100	4,100	100.0%
Less Other Revenue	(68,000)	(72,300)	(4,300)	6.3%
<b>Net to be Raised by Rate</b>	<b>5,317,011</b>	<b>5,616,509</b>	<b>299,498</b>	<b>5.6%</b>

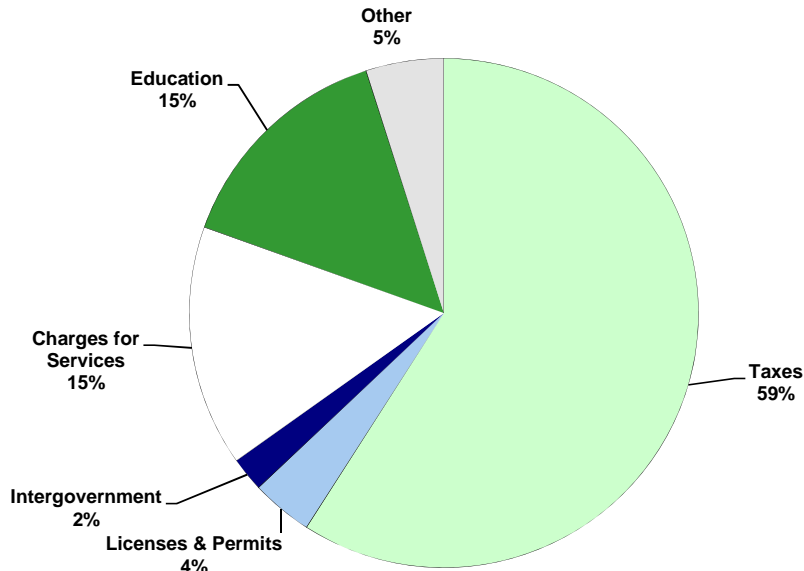
RATE SUMMARY	WATER			
	FY13	FY14	Change	% Chng
Billable Volume - HCF*	999,253	958,837	(40,416)	-4.0%
<b>Total Rate per HCF</b>	<b>4.36</b>	<b>4.69</b>	<b>0.33</b>	<b>7.6%</b>
*Hundred Cubic Feet = 748 gal.				
<b>Rate Breakdown - Dollars:</b>				
Total O & M	2.21	2.35	0.14	6.3%
Debt Service	1.64	1.82	0.18	11.0%
Capital Reserve	0.50	0.52	0.02	4.0%
<b>Rate Breakdown - Percentage:</b>				
Total O & M	50.7%	50.1%	-0.6%	
Debt Service	37.6%	38.8%	1.2%	
Capital Reserve	11.5%	11.1%	-0.4%	

RATE SUMMARY	SEWER			
	FY13	FY14	Change	% Chng
Billable Volume - HCF*	919,714	866,185	(53,529)	-5.8%
<b>Total Rate per HCF</b>	<b>5.73</b>	<b>6.48</b>	<b>0.75</b>	<b>13.1%</b>
*Hundred Cubic Feet = 748 gal.				
<b>Rate Breakdown - Dollars:</b>				
Total O & M	3.53	4.01	0.48	13.6%
Debt Service	1.72	1.94	0.22	12.8%
Capital Reserve	0.48	0.53	0.05	10.4%
<b>Rate Breakdown - Percentage:</b>				
Total O & M	61.6%	61.9%	0.3%	
Debt Service	30.0%	29.9%	-0.1%	
Capital Reserve	8.4%	8.2%	-0.2%	

Utility Rate Breakdown



# REVENUES ALL BUDGETED FUNDS



Type	FY12 Actual Realized	FY13 Council Adopted	FY14 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
Taxes	64,887,291	66,305,087	68,086,017	1,780,930	2.7%
Licenses & Permits	4,251,416	4,342,225	4,494,060	151,835	3.5%
Intergovernmental	2,907,485	2,627,995	2,508,552	(119,443)	-4.5%
Charges for Services	13,880,006	16,785,799	17,659,146	873,347	5.2%
Education	18,521,664	17,820,740	16,789,832	(1,030,908)	-5.8%
Other	3,216,989	4,807,526	5,697,787	890,261	18.5%
<b>Totals</b>	<b>107,664,851</b>	<b>112,689,372</b>	<b>115,235,394</b>	<b>2,546,022</b>	<b>2.3%</b>

**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.



**City of Dover**  
**Fiscal Year 2013 Budget**  
**July 1, 2013 - June 30, 2014**

**Estimated Revenue**  
**Summary by Fund**

Description	Prior Year Actual	Current Year Budget	City Mgr Proposed	Dollar Change	% Chng
<b>1000 General Fund</b>					
Taxes	64,887,291	66,305,087	68,086,017	1,780,930	2.7
Licenses & Permits	4,251,416	4,220,905	4,392,780	171,875	4.1
Intergovernmental	2,123,472	1,976,430	2,065,412	88,982	4.5
Charges for Services	2,941,959	3,056,986	3,159,253	102,267	3.3
Misc. Revenue	286,427	363,143	1,266,805	903,662	248.8
Education	12,424,968	12,559,976	11,568,946	(991,030)	(7.9)
Operating Transfers In	62,624	217,725	252,688	34,963	16.1
Other Financing Sources	75,000	75,000	75,000	0	0.0
<b>Total 1000 General Fund</b>	<b>87,053,157</b>	<b>88,775,252</b>	<b>90,866,901</b>	<b>2,091,649</b>	<b>2.4</b>
<b>2100 CDBG - Entitlement Fund</b>					
Intergovernmental	386,226	246,557	221,900	(24,657)	(10.0)
Charges for Services	10,414	6,000	0	(6,000)	(100.0)
Misc. Revenue	2,150	0	152,000	152,000	100.0
Operating Transfers In	0	189,185	0	(189,185)	(100.0)
Other Financing Sources	30,834	0	0	0	0.0
<b>Total 2100 CDBG - Entitlement</b>	<b>429,624</b>	<b>441,742</b>	<b>373,900</b>	<b>(67,842)</b>	<b>(15.4)</b>
<b>2210 DOJ - Drug Ed &amp; Enforce</b>					
Intergovernmental	100,514	87,977	30,000	(57,977)	(65.9)
Operating Transfers In	105,303	102,128	68,654	(33,474)	(32.8)
<b>Total 2210 DOJ - Drug Ed &amp; Enforce</b>	<b>205,817</b>	<b>190,105</b>	<b>98,654</b>	<b>(91,451)</b>	<b>(48.1)</b>
<b>2220 DHA - Policing Fund</b>					
Intergovernmental	130,000	110,255	60,000	(50,255)	(45.6)
Operating Transfers In	0	0	51,330	51,330	100.0
<b>Total 2220 DHA - Policing</b>	<b>130,000</b>	<b>110,255</b>	<b>111,330</b>	<b>1,075</b>	<b>1.0</b>
<b>2245 DHHS - Assistance Programs</b>					
Intergovernmental	139,360	124,936	125,000	64	0.1
Operating Transfers In	0	0	0	0	0.0
<b>Total 2245 DHHS - Assistance Programs</b>	<b>139,360</b>	<b>124,936</b>	<b>125,000</b>	<b>64</b>	<b>0.1</b>
<b>2250 Youth Tobacco &amp; Alcohol</b>					
Intergovernmental	0	75,000	0	(75,000)	(100.0)
Misc. Revenue	805	0	0	0	0.0
Operating Transfers In	0	0	0	0	0.0
<b>Total 2250 Youth Tobacco &amp; Alcohol</b>	<b>805</b>	<b>75,000</b>	<b>0</b>	<b>(75,000)</b>	<b>(100.0)</b>
<b>2800 School Cafeteria Fund</b>					
Education	1,438,782	1,398,164	1,521,164	123,000	8.8
<b>Total 2800 School Cafeteria Fund</b>	<b>1,438,782</b>	<b>1,398,164</b>	<b>1,521,164</b>	<b>123,000</b>	<b>8.8</b>
<b>2820 School DOE Federal Grants Fund</b>					
Education	3,058,480	2,715,962	2,786,174	70,212	2.6
<b>Total 2820 School DOE Federal Grants</b>	<b>3,058,480</b>	<b>2,715,962</b>	<b>2,786,174</b>	<b>70,212</b>	<b>2.6</b>
<b>2900 School Special Pgms &amp; Grants Fund</b>					
Education	536,089	0	60,000	60,000	100.0
<b>Total 2900 School Special Pgms &amp; Grants</b>	<b>536,089</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0</b>
<b>3207 Public Safety Special Details</b>					
Charges for Services	245,338	224,361	281,500	57,139	25.5
Other Financing Sources	0	63,000	63,000	0	0.0
<b>Total 2900 Public Safety Special Details</b>	<b>245,338</b>	<b>287,361</b>	<b>344,500</b>	<b>57,139</b>	<b>19.9</b>
<b>3213 Parking Activity Fund</b>					
Charges for Services	393,417	325,000	310,000	(15,000)	(4.6)
Misc. Revenue	184,798	168,000	150,000	(18,000)	(10.7)
Licenses & Permits	0	121,320	101,280	(20,040)	0.0
<b>Total 3213 Parking Activity Fund</b>	<b>578,215</b>	<b>614,320</b>	<b>561,280</b>	<b>(53,040)</b>	<b>(8.6)</b>
<b>3320 Residential Solid Waste Fund</b>					
Charges for Services	880,248	950,663	950,663	0	0.0
Misc. Revenue	926	0	0	0	0.0
Other Financing Sources	0	0	0	0	100.0
<b>Total 3320 Residential Solid Waste</b>	<b>881,174</b>	<b>950,663</b>	<b>950,663</b>	<b>0</b>	<b>0.0</b>
<b>3381 McConnell Center Fund</b>					
Misc. Revenue	687,092	603,726	625,628	21,902	3.6
Operating Transfers In	111,683	221,479	168,110	(53,369)	(24.1)
<b>Total 3381 McConnell Center Fund</b>	<b>798,775</b>	<b>825,205</b>	<b>793,738</b>	<b>(31,467)</b>	<b>(3.8)</b>

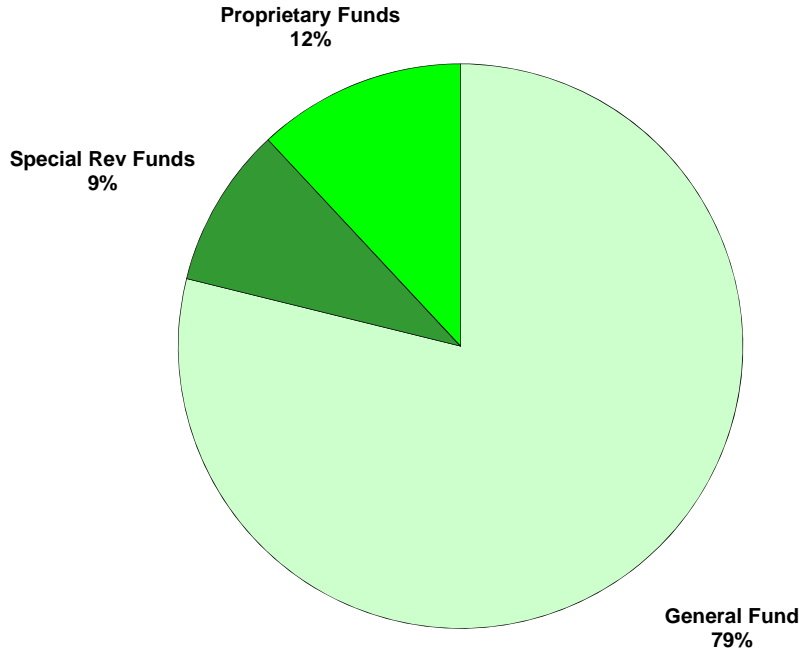
**City of Dover**  
**Fiscal Year 2013 Budget**  
**July 1, 2013 - June 30, 2014**

**Estimated Revenue**  
**Summary by Fund**

Description	Prior Year Actual	Current Year Budget	City Mgr Proposed	Dollar Change	% Chng
<b>3410 Recreation Programs Fund</b>					
Charges for Services	292,522	436,278	428,123	(8,155)	(1.9)
Operating Transfers In	15,500	15,500	15,500	0	0.0
Misc. Revenue	11,946	18,000	18,000	0	0.0
Other Financing Sources	0	119,100	119,100	0	0.0
<b>Total 3410 Recreation Programs</b>	<b>319,968</b>	<b>588,878</b>	<b>580,723</b>	<b>(8,155)</b>	<b>(1.4)</b>
<b>3455 Library Fines Fund</b>					
Misc. Revenue	35,727	33,240	36,900	3,660	11.0
Other Financing Sources	0	33,600	23,952	(9,648)	(28.7)
<b>Total 3455 Library Fines</b>	<b>35,727</b>	<b>66,840</b>	<b>60,852</b>	<b>(5,988)</b>	<b>(9.0)</b>
<b>3500 OPEB Liability Fund</b>					
Operating Transfers In	1,416,814	1,313,112	1,385,130	72,018	5.5
<b>Total 3381 McConnell Center Fund</b>	<b>1,416,814</b>	<b>1,313,112</b>	<b>1,385,130</b>	<b>72,018</b>	<b>5.5</b>
<b>3810 School Tuition Programs Fund</b>					
Education	155,543	141,500	147,000	5,500	3.9
<b>Total 3810 School Tuition Programs</b>	<b>155,543</b>	<b>141,500</b>	<b>147,000</b>	<b>5,500</b>	<b>3.9</b>
<b>3825 Alternative Education Fund</b>					
Education	755,282	868,063	546,700	(321,363)	(37.0)
<b>Total 3825 Alternative Education Fund</b>	<b>755,282</b>	<b>868,063</b>	<b>546,700</b>	<b>(321,363)</b>	<b>(37.0)</b>
<b>3830 School Facilities Fund</b>					
Education	152,520	137,075	159,848	22,773	16.6
<b>Total 3830 School Facilities Fund</b>	<b>152,520</b>	<b>137,075</b>	<b>159,848</b>	<b>22,773</b>	<b>16.6</b>
<b>5300 Water Fund</b>					
Intergovernmental	0	0	0	0	0.0
Charges for Services	3,539,491	4,688,762	4,828,014	139,252	3.0
Misc. Revenue	56,100	21,000	25,500	4,500	21.4
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	0	0	0	0.0
<b>Total 5300 Water Fund</b>	<b>3,595,591</b>	<b>4,709,762</b>	<b>4,853,514</b>	<b>143,752</b>	<b>3.1</b>
<b>5320 Sewer Fund</b>					
Intergovernmental	27,913	6,840	6,240	(600)	(8.8)
Charges for Services	3,854,190	5,354,011	5,652,809	298,798	5.6
Misc. Revenue	71,777	31,000	36,000	5,000	16.1
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	1,012,476	1,012,476	0	0.0
<b>Total 5320 Sewer Fund</b>	<b>3,953,880</b>	<b>6,404,327</b>	<b>6,707,525</b>	<b>303,198</b>	<b>4.7</b>
<b>6100 DoverNet Fund</b>					
Charges for Services	528,196	516,962	513,481	(3,481)	(0.7)
Misc. Revenue	25,000	25,000	25,000	0	0.0
Operating Transfers In	0	24,000	24,000	0	0.0
Other Financing Sources	0	130,387	75,289	(55,098)	(42.3)
<b>Total 6100 DoverNet Fund</b>	<b>553,196</b>	<b>696,349</b>	<b>637,770</b>	<b>(58,579)</b>	<b>(8.4)</b>
<b>6110 Central Stores Fund</b>					
Charges for Services	85,699	105,154	105,154	0	0.0
<b>Total 6110 Central Stores Fund</b>	<b>85,699</b>	<b>105,154</b>	<b>105,154</b>	<b>0</b>	<b>0.0</b>
<b>6310 Fleet Maintenance Fund</b>					
Charges for Services	720,857	734,557	759,377	24,820	3.4
Misc. Revenue	36,483	27,725	27,725	0	0.0
Other Financing Sources	0	0	0	0	100.0
<b>Total 6310 Fleet Maintenance Fund</b>	<b>757,340</b>	<b>762,282</b>	<b>787,102</b>	<b>24,820</b>	<b>3.3</b>
<b>6800 Workers Compensation Fund</b>					
Charges for Services	387,675	387,065	670,772	283,707	73.3
Misc. Revenue	0	0	0	0	0.0
<b>Total 6800 Workers Compensation Fund</b>	<b>387,675</b>	<b>387,065</b>	<b>670,772</b>	<b>283,707</b>	<b>73.3</b>
<b>Total for All Budgeted Funds</b>	<b>107,664,851</b>	<b>112,689,372</b>	<b>115,235,394</b>	<b>2,546,022</b>	<b>2.3</b>

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# APPROPRIATIONS ALL BUDGETED FUNDS



Fund Type	FY12 Actual Realized	FY13 Council Adopted	FY14 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
General Fund	85,069,810	88,775,252	90,866,901	2,091,649	2.4%
Special Rev Funds	10,979,653	10,849,181	10,606,656	(242,525)	-2.2%
Proprietary Funds	12,018,699	13,064,939	13,761,837	696,898	5.3%
<b>Totals</b>	<b>108,068,162</b>	<b>112,689,372</b>	<b>115,235,394</b>	<b>2,546,022</b>	<b>2.3%</b>

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

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

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

**City of Dover**  
**Fiscal Year 2011 Budget**  
July 1, 2013 - June 30, 2014

**Appropriations**  
**Summary by Department**

<b>Description</b>		<b>Prior Year Actual</b>	<b>Current Year Budget</b>	<b>City Mgr. Proposed</b>	<b>Dollar Change</b>	<b>% Chng</b>
<b>City Council</b>						
1000	General Fund	363,628	461,065	411,699	(49,366)	(10.7)
<b>Total</b>	<b>City Council</b>	<b>363,628</b>	<b>461,065</b>	<b>411,699</b>	<b>(49,366)</b>	<b>(10.7)</b>
<b>Executive</b>						
1000	General Fund	714,248	778,979	805,318	26,339	3.4
<b>Total</b>	<b>Executive</b>	<b>714,248</b>	<b>778,979</b>	<b>805,318</b>	<b>26,339</b>	<b>3.4</b>
<b>Finance</b>						
1000	General Fund	1,522,919	1,587,765	1,620,731	32,966	2.1
<b>Total</b>	<b>Finance</b>	<b>1,522,919</b>	<b>1,587,765</b>	<b>1,620,731</b>	<b>32,966</b>	<b>2.1</b>
<b>Planning</b>						
1000	General Fund	450,595	463,527	491,541	28,014	6.0
2100	CDBG - Entitlement	409,719	441,742	373,900	(67,842)	(15.4)
<b>Total</b>	<b>Planning</b>	<b>860,314</b>	<b>905,269</b>	<b>865,441</b>	<b>(39,828)</b>	<b>(4.4)</b>
<b>Misc. Gen Gov't</b>						
1000	General Fund	702,935	841,408	903,358	61,950	7.4
3500	OPEB Liability Fund	1,294,595	1,313,112	1,385,130	72,018	5.5
<b>Total</b>	<b>Misc. Gen Gov't</b>	<b>1,997,530</b>	<b>2,154,520</b>	<b>2,288,488</b>	<b>133,968</b>	<b>6.2</b>
<b>Police</b>						
1000	General Fund	6,396,893	6,918,903	7,223,417	304,514	4.4
2210	DOJ - Drug Ed & Enforce	179,315	190,105	98,654	(91,451)	(48.1)
2220	DHA - Policing	144,914	110,255	111,330	1,075	1.0
2245	DHHS - Assistance Programs	152,389	124,936	125,000	64	0.1
2250	Youth Tobacco & Alcohol	23,330	75,000	0	(75,000)	(100.0)
3207	Public Safety Special Details	264,501	262,361	318,500	56,139	21.4
3213	Parking Activity Fund	568,266	614,320	561,280	(53,040)	(8.6)
<b>Total</b>	<b>Police</b>	<b>7,729,608</b>	<b>8,295,880</b>	<b>8,438,181</b>	<b>142,301</b>	<b>1.7</b>
<b>Fire &amp; Rescue</b>						
1000	General Fund	6,401,756	6,839,516	7,260,267	420,751	6.2
3207	Public Safety Special details	80,825	25,000	26,000	1,000	4.0
<b>Total</b>	<b>Fire &amp; Rescue</b>	<b>6,482,581</b>	<b>6,864,516</b>	<b>7,286,267</b>	<b>421,751</b>	<b>6.1</b>
<b>Comm Serv PW</b>						
1000	General Fund	5,336,213	5,397,091	5,857,506	460,415	8.5
3320	Residential Solid Waste	814,665	950,663	950,663	0	0.0
5300	Water Fund	4,193,783	4,709,762	4,853,514	143,752	3.1
5320	Sewer Fund	5,659,415	6,404,327	6,707,525	303,198	4.7
<b>Total</b>	<b>Comm Serv PW</b>	<b>16,004,076</b>	<b>17,461,843</b>	<b>18,369,208</b>	<b>907,365</b>	<b>5.2</b>

**City of Dover**  
**Fiscal Year 2011 Budget**  
July 1, 2013 - June 30, 2014

**Appropriations**  
**Summary by Department**

<u>Description</u>	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>City Mgr. Proposed</u>	<u>Dollar Change</u>	<u>% Chng</u>
<b>Recreation</b>					
1000 General Fund	1,989,000	2,002,240	2,008,829	6,589	0.3
3381 McConnell Center	701,332	825,205	793,738	(31,467)	(3.8)
3410 Recreation Programs Fund	336,969	588,878	580,723	(8,155)	(1.4)
<b>Total Recreation</b>	<b>3,027,301</b>	<b>3,416,323</b>	<b>3,383,290</b>	<b>(33,033)</b>	<b>(1.0)</b>
<b>Public Library</b>					
1000 General Fund	1,006,108	1,056,273	1,056,082	(191)	(0.0)
3455 Library Fines	44,482	66,840	60,852	(5,988)	(9.0)
<b>Total Public Library</b>	<b>1,050,590</b>	<b>1,123,113</b>	<b>1,116,934</b>	<b>(6,179)</b>	<b>(0.6)</b>
<b>Public Welfare</b>					
1000 General Fund	847,082	829,853	843,167	13,314	1.6
<b>Total Public Welfare</b>	<b>847,082</b>	<b>829,853</b>	<b>843,167</b>	<b>13,314</b>	<b>1.6</b>
<b>Debt Service</b>					
1000 General Fund	9,625,901	9,690,031	9,785,929	95,898	1.0
<b>Total Debt Service</b>	<b>9,625,901</b>	<b>9,690,031</b>	<b>9,785,929</b>	<b>95,898</b>	<b>1.0</b>
<b>Other Financing Uses</b>					
1000 General Fund	1,836,176	2,122,757	2,581,172	458,415	21.6
6100 DoverNet Fund	602,905	696,349	637,770	(58,579)	(8.4)
6110 Central Stores Fund	90,727	105,154	105,154	0	0.0
6310 Fleet Maintenance Fund	691,733	762,282	787,102	24,820	3.3
6800 Workers Compensation Fund	780,136	387,065	670,772	283,707	73.3
<b>Total Other Financing Sources/Uses</b>	<b>4,001,677</b>	<b>4,073,607</b>	<b>4,781,970</b>	<b>708,363</b>	<b>17.4</b>
<b>Education</b>					
1000 General Fund	40,572,539	42,264,590	42,311,411	46,821	0.1
2800 School Cafeteria Fund	1,376,543	1,398,164	1,521,164	123,000	8.8
2820 DOE Federal Grants	3,042,295	2,715,962	2,786,174	70,212	2.6
2900 School Special Pgms & Grants	528,080	0	60,000	60,000	100.0
3810 School Tuition Programs	165,898	141,500	147,000	5,500	3.9
3825 Alternative Education Fund	774,217	868,063	546,700	(321,363)	(37.0)
3830 School Facilities Fund	77,318	137,075	159,848	22,773	16.6
<b>Total Education</b>	<b>46,536,890</b>	<b>47,525,354</b>	<b>47,532,297</b>	<b>6,943</b>	<b>0.0</b>
<b>Intergovernmental</b>					
1000 General Fund	7,303,817	7,521,254	7,706,474	185,220	2.5
<b>Total Intergovernmental</b>	<b>7,303,817</b>	<b>7,521,254</b>	<b>7,706,474</b>	<b>185,220</b>	<b>2.5</b>
<b>Total All Funds</b>	<b>108,068,162</b>	<b>112,689,372</b>	<b>115,235,394</b>	<b>2,546,022</b>	<b>2.3</b>

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City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>1000 General Fund</b>							
1000.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$1,985,007	\$2,064,306	\$2,122,174	\$2,122,174	\$57,868	2.80
1000.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$8,607,528	\$9,366,861	\$9,729,876	\$9,554,676	\$187,815	2.01
1000.0.000.00000.4120.00000.00.000	Temporary Employees	\$468,559	\$421,824	\$418,476	\$418,476	(\$3,348)	(0.79)
1000.0.000.00000.4125.00000.00.000	Elected Officials	\$18,290	\$20,518	\$14,884	\$14,884	(\$5,634)	(27.46)
1000.0.000.00000.4130.00000.00.000	Overtime Pay	\$728,929	\$880,715	\$1,084,834	\$953,297	\$72,582	8.24
1000.0.000.00000.4170.00000.00.000	Longevity Pay	\$150,476	\$158,816	\$163,493	\$163,493	\$4,677	2.94
1000.0.000.00000.4211.00000.00.000	Health Insurance	\$2,822,073	\$3,099,146	\$3,303,879	\$3,185,737	\$86,591	2.79
1000.0.000.00000.4212.00000.00.000	Dental Insurance	\$134,025	\$111,264	\$116,971	\$114,006	\$2,742	2.46
1000.0.000.00000.4213.00000.00.000	Life Insurance	\$20,907	\$24,921	\$25,843	\$25,481	\$560	2.25
1000.0.000.00000.4214.00000.00.000	Disability Insurance	\$6,451	\$7,266	\$7,341	\$7,341	\$75	1.03
1000.0.000.00000.4220.00000.00.000	FICA	\$367,969	\$378,787	\$386,488	\$382,471	\$3,684	0.97
1000.0.000.00000.4225.00000.00.000	Medicare	\$171,195	\$177,820	\$183,178	\$180,914	\$3,094	1.74
1000.0.000.00000.4230.00000.00.000	Retirement	\$1,752,384	\$1,953,290	\$2,479,175	\$2,441,554	\$488,264	25.00
1000.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$51,457	\$62,255	\$71,952	\$66,952	\$4,697	7.54
1000.0.000.00000.4250.00000.00.000	Unemployment	\$5,217	\$25,000	\$25,000	\$25,000	\$0	0.00
1000.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$245,350	\$235,810	\$428,655	\$428,655	\$192,845	81.78
1000.0.000.00000.4290.00000.00.000	FSA Fees	\$3,396	\$3,447	\$4,163	\$4,163	\$716	20.77
1000.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$29,927	\$42,091	\$42,091	\$42,091	\$0	0.00
1000.0.000.00000.4295.00000.00.000	Compensated Absences	\$292,551	\$193,000	\$193,000	\$231,578	\$38,578	19.99
Budg_Cat: Personal Services - 100		\$17,861,694	\$19,227,137	\$20,801,473	\$20,362,943	\$1,135,806	5.91
1000.0.000.00000.4311.00000.00.000	Administrative Services	\$3,810	\$4,300	\$4,300	\$4,300	\$0	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4312.00000.00.000	Management Services	\$192,846	\$199,200	\$201,900	\$201,900	\$2,700	1.36
1000.0.000.00000.4334.00000.00.000	Legal Services	\$40,964	\$93,000	\$93,000	\$93,000	\$0	0.00
1000.0.000.00000.4335.00000.00.000	Auditing Services	\$20,555	\$15,133	\$15,133	\$15,133	\$0	0.00
1000.0.000.00000.4336.00000.00.000	Medical Services	\$9,169	\$16,701	\$13,626	\$13,126	(\$3,575)	(21.41)
1000.0.000.00000.4337.00000.00.000	Dental Services	\$0	\$300	\$350	\$300	\$0	0.00
1000.0.000.00000.4339.00000.00.000	Consulting Services	\$46,226	\$32,340	\$49,869	\$39,869	\$7,529	23.28
1000.0.000.00000.4341.00000.00.000	Technical Services	\$19,036	\$17,391	\$19,256	\$16,881	(\$510)	(2.93)
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$41,244	\$54,820	\$65,470	\$65,220	\$10,400	18.97
1000.0.000.00000.4420.00000.00.000	Waste Collection Services	\$370,484	\$381,000	\$376,000	\$376,000	(\$5,000)	(1.31)
1000.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$94,558	\$82,000	\$96,600	\$96,600	\$14,600	17.80
1000.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$23,064	\$70,000	\$70,000	\$70,000	\$0	0.00
1000.0.000.00000.4423.00000.00.000	Cleaning Services	\$581	\$3,599	\$3,599	\$3,599	\$0	0.00
1000.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$107,212	\$141,355	\$150,165	\$138,665	(\$2,690)	(1.90)
1000.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$153,280	\$203,000	\$212,000	\$212,000	\$9,000	4.43
1000.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$41,092	\$41,630	\$51,806	\$43,990	\$2,360	5.67
1000.0.000.00000.4434.00000.00.000	Maint Chrgs - Vehicles	\$56,513	\$56,050	\$56,050	\$56,050	\$0	0.00
1000.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$333,186	\$352,679	\$341,834	\$341,834	(\$10,845)	(3.08)
1000.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$834,936	\$778,424	\$865,703	\$775,703	(\$2,721)	(0.35)
1000.0.000.00000.4443.00000.00.000	Rental of Equipment	\$55,717	\$83,135	\$82,105	\$82,105	(\$1,030)	(1.24)
1000.0.000.00000.4521.00000.00.000	Property Insurance	\$52,945	\$55,586	\$56,415	\$56,415	\$829	1.49
1000.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$47,318	\$46,376	\$46,375	\$46,375	(\$1)	0.00
1000.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$53,949	\$55,228	\$55,228	\$55,228	\$0	0.00
1000.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$132,419	\$135,858	\$135,816	\$135,816	(\$42)	(0.03)
1000.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	(\$4,688)	\$10,000	\$10,000	\$10,000	\$0	0.00
1000.0.000.00000.4531.00000.00.000	Telecommunications	\$169,134	\$158,203	\$163,976	\$157,676	(\$527)	(0.33)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4534.00000.00.000	Postage	\$65,835	\$71,452	\$71,873	\$71,873	\$421	0.59
1000.0.000.00000.4540.00000.00.000	Advertising	\$18,187	\$22,241	\$22,391	\$22,391	\$150	0.67
1000.0.000.00000.4550.00000.00.000	Printing & Binding	\$9,521	\$16,425	\$16,325	\$16,325	(\$100)	(0.61)
1000.0.000.00000.4580.00000.00.000	Travel Expense	\$16,477	\$19,305	\$20,485	\$19,485	\$180	0.93
1000.0.000.00000.4591.00000.00.000	Special Programs	\$2,121	\$2,500	\$4,500	\$2,500	\$0	0.00
1000.0.000.00000.4592.00000.00.000	Emergency Shelter	\$6,601	\$2,000	\$3,500	\$2,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$3,014,291	\$3,221,231	\$3,375,650	\$3,242,359	\$21,128	0.66
1000.0.000.00000.4611.00000.00.000	Office Supplies	\$67,154	\$75,615	\$80,730	\$78,660	\$3,045	4.03
1000.0.000.00000.4612.00000.00.000	Operating Supplies	\$248,784	\$286,756	\$310,853	\$287,353	\$597	0.21
1000.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$79,305	\$83,954	\$77,689	\$77,639	(\$6,315)	(7.52)
1000.0.000.00000.4619.00000.00.000	Supplies for Resale	\$3,031	\$2,000	\$2,000	\$2,000	\$0	0.00
1000.0.000.00000.4621.00000.00.000	Natural Gas	\$136,556	\$145,551	\$146,924	\$143,424	(\$2,127)	(1.46)
1000.0.000.00000.4622.00000.00.000	Electricity	\$652,310	\$688,220	\$667,373	\$663,373	(\$24,847)	(3.61)
1000.0.000.00000.4623.00000.00.000	Propane	\$15,683	\$14,736	\$18,686	\$16,686	\$1,950	13.23
1000.0.000.00000.4624.00000.00.000	Heating Oil	\$57,867	\$73,404	\$71,175	\$70,675	(\$2,729)	(3.72)
1000.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$245,009	\$268,763	\$260,449	\$255,449	(\$13,314)	(4.95)
1000.0.000.00000.4631.00000.00.000	Food/Food Services	\$9,572	\$8,900	\$11,100	\$10,100	\$1,200	13.48
1000.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$50,939	\$55,864	\$56,264	\$55,764	(\$100)	(0.18)
1000.0.000.00000.4640.00000.00.000	Books/Publications	\$15,613	\$21,440	\$21,192	\$21,192	(\$248)	(1.16)
1000.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$50,712	\$53,054	\$53,603	\$53,603	\$549	1.03
1000.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$92,551	\$118,100	\$125,800	\$122,800	\$4,700	3.98
1000.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$14,313	\$17,300	\$22,300	\$22,300	\$5,000	28.90
1000.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$208,464	\$134,543	\$129,543	\$129,543	(\$5,000)	(3.72)
1000.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$280,958	\$297,793	\$314,508	\$314,508	\$16,715	5.61

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$39,990	\$47,311	\$51,879	\$46,879	(\$432)	(0.91)
Budg_Cat: Supplies - 600		\$2,268,812	\$2,393,304	\$2,422,068	\$2,371,948	(\$21,356)	(0.89)
1000.0.000.00000.4715.00000.00.000	Land Improvements	\$1,227,127	\$885,000	\$2,155,000	\$985,000	\$100,000	11.30
1000.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$47,500	\$15,500	\$3,000	(\$44,500)	(93.68)
1000.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$0	\$0	\$269,000	\$186,604	\$186,604	0.00
1000.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$37,665	\$38,000	\$27,000	\$23,000	(\$15,000)	(39.47)
1000.0.000.00000.4742.00000.00.000	Light Vehicles	\$15,292	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4745.00000.00.000	Computers & Communication:	\$25,862	\$132,800	\$38,330	\$35,830	(\$96,970)	(73.02)
1000.0.000.00000.4748.00000.00.000	Books and Collections	\$97,585	\$95,869	\$97,786	\$97,786	\$1,917	2.00
1000.0.000.00000.4752.00000.00.000	Bridges	\$0	\$75,000	\$100,000	\$100,000	\$25,000	33.33
Budg_Cat: Capital Outlay - 700		\$1,403,532	\$1,274,169	\$2,702,616	\$1,431,220	\$157,051	12.33
1000.0.000.00000.4810.00000.00.000	Membership Dues	\$44,041	\$46,203	\$45,914	\$45,914	(\$289)	(0.63)
1000.0.000.00000.4819.00000.00.000	Fees & Charges	\$7,866	\$10,365	\$14,595	\$14,595	\$4,230	40.81
1000.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$243,371	\$439,815	\$579,248	\$384,248	(\$55,567)	(12.63)
1000.0.000.00000.4840.00000.00.000	Contingency	\$21,203	\$187,768	\$276,704	\$276,704	\$88,936	47.36
1000.0.000.00000.4891.00000.00.000	Abatements	\$68,406	\$75,000	\$50,000	\$50,000	(\$25,000)	(33.33)
1000.0.000.00000.4895.00000.00.000	Cost of Sales	\$6	\$1,500	\$1,500	\$1,500	\$0	0.00
1000.0.000.00000.4896.00000.00.000	Cost of Sales - Food	\$26,600	\$25,000	\$25,000	\$25,000	\$0	0.00
1000.0.000.00000.4897.00000.00.000	Cost of Sales - Misc	\$7,975	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$419,468	\$795,651	\$1,002,961	\$807,961	\$12,310	1.55
1000.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$1,924,756	\$1,665,385	\$2,141,656	\$2,141,656	\$476,271	28.60
1000.0.000.00000.4915.00000.00.000	Transfer to Enterprise	\$130,000	\$130,000	\$130,000	\$130,000	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4918.00000.00.000	Transfer to Trust	\$545,000	\$575,000	\$595,000	\$575,000	\$0	0.00
Budg_Cat:	Operating Transfers Out - 910	\$2,599,756	\$2,370,385	\$2,866,656	\$2,846,656	\$476,271	20.09
1000.0.000.00000.4920.00000.00.000	Principal Payments	\$6,615,141	\$6,557,165	\$6,738,461	\$6,738,461	\$181,296	2.76
1000.0.000.00000.4921.00000.00.000	Interest - Bonds	\$3,010,759	\$3,132,866	\$3,047,468	\$3,047,468	(\$85,398)	(2.73)
Budg_Cat:	Debt Service - 920	\$9,625,901	\$9,690,031	\$9,785,929	\$9,785,929	\$95,898	0.99
1000.0.000.00000.4924.00000.00.000	Payment to Refunded Bond E	\$9,192,189	\$0	\$0	\$0	\$0	0.00
Budg_Cat:	Other Expenses - 800	\$9,192,189	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$42,311,411	\$42,311,411	\$42,311,411	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$42,311,411	\$42,311,411	\$42,311,411	0.00
1000.0.000.00000.4990.00000.00.000	County Tax	\$7,303,817	\$7,482,308	\$7,706,474	\$7,706,474	\$224,166	3.00
Budg_Cat:	Intergovernmental - 990	\$7,303,817	\$7,482,308	\$7,706,474	\$7,706,474	\$224,166	3.00
Func:	UNDESIGNATED - 00000	\$53,689,459	\$46,454,216	\$92,975,238	\$90,866,901	\$44,412,685	95.61

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: General Fund - 1000		\$53,689,459	\$46,454,216	\$92,975,238	\$90,866,901	\$44,412,685	95.61

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>2100 HUD/CDBG - Entitlement</b>							
2100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$66,853	\$62,735	\$62,084	\$62,084	(\$651)	(1.04)
2100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$4,918	\$11,780	\$11,898	\$11,898	\$118	1.00
2100.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$881	\$1,444	\$1,444	\$563	63.90
2100.0.000.00000.4211.00000.00.000	Health Insurance	\$24,950	\$23,210	\$23,710	\$23,710	\$500	2.15
2100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,162	\$754	\$755	\$755	\$1	0.13
2100.0.000.00000.4213.00000.00.000	Life Insurance	\$178	\$180	\$178	\$178	(\$2)	(1.11)
2100.0.000.00000.4214.00000.00.000	Disability Insurance	\$10	\$23	\$24	\$24	\$1	4.35
2100.0.000.00000.4220.00000.00.000	FICA	\$4,140	\$4,181	\$4,148	\$4,148	(\$33)	(0.79)
2100.0.000.00000.4225.00000.00.000	Medicare	\$955	\$977	\$969	\$969	(\$8)	(0.82)
2100.0.000.00000.4230.00000.00.000	Retirement	\$6,529	\$6,675	\$8,125	\$8,125	\$1,450	21.72
2100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$0	\$300	\$300	\$300	\$0	0.00
2100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$610	\$610	\$126	\$126	(\$484)	(79.34)
2100.0.000.00000.4290.00000.00.000	FSA Fees	\$54	\$71	\$79	\$79	\$8	11.27
Budg_Cat: Personal Services - 100		\$111,959	\$112,377	\$113,840	\$113,840	\$1,463	1.30
2100.0.000.00000.4335.00000.00.000	Auditing Services	\$5,500	\$4,185	\$3,605	\$3,605	(\$580)	(13.86)
2100.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$200	\$200	\$200	\$0	0.00
2100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$162	\$320	\$656	\$656	\$336	105.00
2100.0.000.00000.4531.00000.00.000	Telecommunications	\$527	\$400	\$400	\$400	\$0	0.00
2100.0.000.00000.4534.00000.00.000	Postage	\$2	\$100	\$100	\$100	\$0	0.00
2100.0.000.00000.4540.00000.00.000	Advertising	\$676	\$166	\$166	\$166	\$0	0.00
2100.0.000.00000.4580.00000.00.000	Travel Expense	\$210	\$366	\$545	\$545	\$179	48.91
Budg_Cat: Purchased Services - 300		\$7,079	\$5,737	\$5,672	\$5,672	(\$65)	(1.13)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
2100.0.000.00000.4611.00000.00.000	Office Supplies	\$206	\$228	\$228	\$228	\$0	0.00
Budg_Cat: Supplies - 600		\$206	\$228	\$228	\$228	\$0	0.00
2100.0.000.00000.4715.00000.00.000	Land Improvements	\$120,290	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$120,290	\$0	\$0	\$0	\$0	0.00
2100.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$170,185	\$323,400	\$254,160	\$254,160	(\$69,240)	(21.41)
Budg_Cat: Other Expenses - 800		\$170,185	\$323,400	\$254,160	\$254,160	(\$69,240)	(21.41)
Func: UNDESIGNATED - 00000		\$409,719	\$441,742	\$373,900	\$373,900	(\$67,842)	(15.36)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: HUD/CDBG - Entitlement - 2100		\$409,719	\$441,742	\$373,900	\$373,900	(\$67,842)	(15.36)



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>2210 DOJ - Drug Ed &amp; Enforcement</b>							
2210.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$127,710	\$121,514	\$63,713	\$63,713	(\$57,801)	(47.57)
2210.0.000.00000.4130.00000.00.000	Overtime Pay	\$38,598	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4170.00000.00.000	Longevity Pay	\$800	\$400	\$400	\$400	\$0	0.00
2210.0.000.00000.4211.00000.00.000	Health Insurance	\$35,837	\$34,927	\$11,502	\$11,502	(\$23,425)	(67.07)
2210.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,634	\$1,093	\$369	\$369	(\$724)	(66.24)
2210.0.000.00000.4213.00000.00.000	Life Insurance	\$238	\$268	\$139	\$139	(\$129)	(48.13)
2210.0.000.00000.4220.00000.00.000	FICA	\$1,851	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4225.00000.00.000	Medicare	\$2,490	\$1,659	\$942	\$942	(\$717)	(43.22)
2210.0.000.00000.4230.00000.00.000	Retirement	\$29,359	\$24,230	\$16,104	\$16,104	(\$8,126)	(33.54)
2210.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,995	\$1,330	\$1,968	\$1,968	\$638	47.97
2210.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$1,050	\$0	\$112	\$112	\$112	0.00
Budg_Cat: Personal Services - 100		\$241,562	\$185,421	\$95,249	\$95,249	(\$90,172)	(48.63)
2210.0.000.00000.4335.00000.00.000	Auditing Services	\$847	\$847	\$847	\$847	\$0	0.00
2210.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$2,558	\$3,837	\$2,558	\$2,558	(\$1,279)	(33.33)
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$1,356	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$4,761	\$4,684	\$3,405	\$3,405	(\$1,279)	(27.31)
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$2,435	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$5,541	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,196	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$11,172	\$0	\$0	\$0	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
2210.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,400	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Other Expenses - 800		\$3,400	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4745.00000.00.000	Computers & Communication:	\$11,095	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$11,095	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$271,990	\$190,105	\$98,654	\$98,654	(\$91,451)	(48.11)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: DOJ - Drug Ed & Enforce - 2210		\$271,990	\$190,105	\$98,654	\$98,654	(\$91,451)	(48.11)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>2220 DHA - Policing</b>							
2220.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$94,004	\$69,318	\$69,318	\$69,318	\$0	0.00
2220.0.000.00000.4130.00000.00.000	Overtime Pay	(\$348)	\$0	\$0	\$0	\$0	0.00
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	\$25,322	\$21,284	\$15,528	\$15,528	(\$5,756)	(27.04)
2220.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,092	\$728	\$737	\$737	\$9	1.24
2220.0.000.00000.4213.00000.00.000	Life Insurance	\$189	\$154	\$154	\$154	\$0	0.00
2220.0.000.00000.4220.00000.00.000	FICA	(\$86)	\$0	\$0	\$0	\$0	0.00
2220.0.000.00000.4225.00000.00.000	Medicare	\$1,336	\$910	\$987	\$987	\$77	8.46
2220.0.000.00000.4230.00000.00.000	Retirement	\$19,068	\$13,909	\$19,020	\$19,020	\$5,111	36.75
2220.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$869	\$869	\$1,944	\$1,944	\$1,075	123.71
2220.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$66	\$75	\$75	\$9	13.64
2220.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$450	\$0	\$450	\$450	\$450	0.00
Budg_Cat: Personal Services - 100		\$142,297	\$107,638	\$108,613	\$108,613	\$975	0.91
2220.0.000.00000.4335.00000.00.000	Auditing Services	\$59	\$59	\$159	\$159	\$100	169.49
2220.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$2,558	\$2,558	\$2,558	\$2,558	\$0	0.00
Budg_Cat: Purchased Services - 300		\$2,617	\$2,617	\$2,717	\$2,717	\$100	3.82
Func: UNDESIGNATED - 00000		\$144,914	\$110,255	\$111,330	\$111,330	\$1,075	0.98

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: DHA - Policing - 2220		\$144,914	\$110,255	\$111,330	\$111,330	\$1,075	0.98

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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## 2245 DHHS - Assistance Programs

2245.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$59,866	\$50,512	\$52,650	\$52,650	\$2,138	4.23
2245.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$14,000	\$14,000	\$14,000	\$0	0.00
2245.0.000.00000.4170.00000.00.000	Longevity Pay	\$400	\$400	\$400	\$400	\$0	0.00
2245.0.000.00000.4211.00000.00.000	Health Insurance	\$14,987	\$11,025	\$11,502	\$11,502	\$477	4.33
2245.0.000.00000.4212.00000.00.000	Dental Insurance	\$813	\$372	\$376	\$376	\$4	1.08
2245.0.000.00000.4213.00000.00.000	Life Insurance	\$86	\$116	\$121	\$121	\$5	4.31
2245.0.000.00000.4220.00000.00.000	FICA	\$3,481	\$3,843	\$3,100	\$3,100	(\$743)	(19.33)
2245.0.000.00000.4225.00000.00.000	Medicare	\$814	\$899	\$725	\$725	(\$174)	(19.35)
2245.0.000.00000.4230.00000.00.000	Retirement	\$4,084	\$4,480	\$5,714	\$5,714	\$1,234	27.54
Budg_Cat: Personal Services - 100		\$84,530	\$85,647	\$88,588	\$88,588	\$2,941	3.43
2245.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$3,025	\$4,125	\$4,125	\$4,125	\$0	0.00
Budg_Cat: Purchased Services - 300		\$3,025	\$4,125	\$4,125	\$4,125	\$0	0.00
2245.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$0	\$0	\$1,326	\$1,326	\$1,326	0.00
Budg_Cat: Personal Services - 100		\$0	\$0	\$1,326	\$1,326	\$1,326	0.00
2245.0.000.00000.4339.00000.00.000	Consulting Services	\$25,646	\$15,975	\$15,975	\$15,975	\$0	0.00
2245.0.000.00000.4341.00000.00.000	Technical Services	\$21,523	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4531.00000.00.000	Telecommunications	\$496	\$600	\$600	\$600	\$0	0.00
Budg_Cat: Purchased Services - 300		\$47,665	\$16,575	\$16,575	\$16,575	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
2245.0.000.00000.4534.00000.00.000	Postage	\$1,258	\$240	\$240	\$240	\$0	0.00
Budg_Cat:	Personal Services - 100	\$1,258	\$240	\$240	\$240	\$0	0.00
2245.0.000.00000.4540.00000.00.000	Advertising	\$4,353	\$949	\$949	\$949	\$0	0.00
2245.0.000.00000.4580.00000.00.000	Travel Expense	\$4,353	\$11,417	\$8,540	\$8,540	(\$2,877)	(25.20)
Budg_Cat:	Purchased Services - 300	\$8,706	\$12,366	\$9,489	\$9,489	(\$2,877)	(23.27)
2245.0.000.00000.4612.00000.00.000	Operating Supplies	\$6,770	\$5,548	\$4,222	\$4,222	(\$1,326)	(23.90)
Budg_Cat:	Supplies - 600	\$6,770	\$5,548	\$4,222	\$4,222	(\$1,326)	(23.90)
2245.0.000.00000.4810.00000.00.000	Membership Dues	\$435	\$435	\$435	\$435	\$0	0.00
Budg_Cat:	Other Expenses - 800	\$435	\$435	\$435	\$435	\$0	0.00
Func:	UNDESIGNATED - 00000	\$152,389	\$124,936	\$125,000	\$125,000	\$64	0.05

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: DHHS - Assistance Programs - 2245		\$152,389	\$124,936	\$125,000	\$125,000	\$64	0.05



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 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	\$17,685	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4170.00000.00.000	Longevity Pay	\$320	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4212.00000.00.000	Dental Insurance	\$538	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4220.00000.00.000	FICA	\$1,112	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4225.00000.00.000	Medicare	\$260	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$665	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$20,580	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4540.00000.00.000	Advertising	\$1,800	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,800	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4612.00000.00.000	Operating Supplies	\$950	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$950	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$23,330	\$0	\$0	\$0	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Youth Tobacco & Alcohol Awareness - 2250		\$23,330	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 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	\$0	\$1,521,164	\$1,521,164	\$1,521,164	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$1,521,164	\$1,521,164	\$1,521,164	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$1,521,164	\$1,521,164	\$1,521,164	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School Cafeteria Fund - 2800		\$0	\$0	\$1,521,164	\$1,521,164	\$1,521,164	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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2820 School - DOE Federal Grants

2820.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$2,786,174	\$2,786,174	\$2,786,174	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$2,786,174	\$2,786,174	\$2,786,174	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$2,786,174	\$2,786,174	\$2,786,174	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School - DOE Federal Grants - 2820		\$0	\$0	\$2,786,174	\$2,786,174	\$2,786,174	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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2900 School Special Pgms & Grants

2900.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$60,000	\$60,000	\$60,000	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$60,000	\$60,000	\$60,000	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$60,000	\$60,000	\$60,000	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School Special Pgms & Grants - HUB - 2900		\$0	\$0	\$60,000	\$60,000	\$60,000	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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3207 Public Safety Special Details

3207.0.000.00000.4130.00000.00.000	Overtime Pay	\$213,685	\$173,432	\$209,765	\$209,765	\$36,333	20.95
3207.0.000.00000.4211.00000.00.000	Health Insurance	\$10,054	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4212.00000.00.000	Dental Insurance	\$534	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4213.00000.00.000	Life Insurance	\$1	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4220.00000.00.000	FICA	\$106	\$100	\$100	\$100	\$0	0.00
3207.0.000.00000.4225.00000.00.000	Medicare	\$3,068	\$3,181	\$3,995	\$3,995	\$814	25.59
3207.0.000.00000.4230.00000.00.000	Retirement	\$48,710	\$43,951	\$64,078	\$64,078	\$20,127	45.79
3207.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$0	\$1,027	\$1,027	\$1,027	\$0	0.00
Budg_Cat: Personal Services - 100		\$276,158	\$221,691	\$278,965	\$278,965	\$57,274	25.84
3207.0.000.00000.4335.00000.00.000	Auditing Services	\$42	\$42	\$42	\$42	\$0	0.00
3207.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,428	\$1,428	\$1,428	\$1,428	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,470	\$1,470	\$1,470	\$1,470	\$0	0.00
3207.0.000.00000.4612.00000.00.000	Operating Supplies	\$38	\$500	\$500	\$500	\$0	0.00
3207.0.000.00000.4631.00000.00.000	Food/Food Services	\$161	\$700	\$565	\$565	(\$135)	(19.29)
Budg_Cat: Supplies - 600		\$199	\$1,200	\$1,065	\$1,065	(\$135)	(11.25)
3207.0.000.00000.4918.00000.00.000	Transfer to Trust	\$67,500	\$63,000	\$63,000	\$63,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$67,500	\$63,000	\$63,000	\$63,000	\$0	0.00
Func: UNDESIGNATED - 00000		\$345,327	\$287,361	\$344,500	\$344,500	\$57,139	19.88

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Public Safety Special Details - 3207		\$345,327	\$287,361	\$344,500	\$344,500	\$57,139	19.88

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3213 Parking Activity Fund</b>							
3213.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$166,320	\$177,518	\$183,413	\$183,413	\$5,895	3.32
3213.0.000.00000.4130.00000.00.000	Overtime Pay	\$0	\$700	\$500	\$500	(\$200)	(28.57)
3213.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,450	\$1,450	\$1,450	\$1,450	\$0	0.00
3213.0.000.00000.4211.00000.00.000	Health Insurance	\$52,613	\$58,498	\$60,824	\$60,824	\$2,326	3.98
3213.0.000.00000.4212.00000.00.000	Dental Insurance	\$3,248	\$2,558	\$2,588	\$2,588	\$30	1.17
3213.0.000.00000.4213.00000.00.000	Life Insurance	\$180	\$342	\$349	\$349	\$7	2.05
3213.0.000.00000.4220.00000.00.000	FICA	\$9,832	\$10,241	\$10,617	\$10,617	\$376	3.67
3213.0.000.00000.4225.00000.00.000	Medicare	\$2,399	\$2,396	\$2,483	\$2,483	\$87	3.63
3213.0.000.00000.4230.00000.00.000	Retirement	\$5,463	\$6,087	\$7,517	\$7,517	\$1,430	23.49
3213.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$15	\$200	\$200	\$200	\$0	0.00
3213.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$2,711	\$2,711	\$2,861	\$2,861	\$150	5.53
3213.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$66	\$75	\$75	\$9	13.64
3213.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$2,004	\$2,343	\$2,343	\$2,343	\$0	0.00
Budg_Cat: Personal Services - 100		\$246,236	\$265,110	\$275,220	\$275,220	\$10,110	3.81
3213.0.000.00000.4335.00000.00.000	Auditing Services	\$964	\$500	\$500	\$500	\$0	0.00
3213.0.000.00000.4341.00000.00.000	Technical Services	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00
3213.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$729	\$35,500	\$4,920	\$4,920	(\$30,580)	(86.14)
3213.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$31,500	\$40,900	\$38,000	\$38,000	(\$2,900)	(7.09)
3213.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$3,745	\$3,648	\$4,043	\$4,043	\$395	10.83
3213.0.000.00000.4521.00000.00.000	Property Insurance	\$417	\$327	\$327	\$327	\$0	0.00
3213.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$449	\$449	\$449	\$449	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,859	\$1,859	\$1,859	\$1,859	\$0	0.00
3213.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$815	\$2,000	\$500	\$500	(\$1,500)	(75.00)
3213.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$662	\$700	\$700	\$38	5.74
3213.0.000.00000.4534.00000.00.000	Postage	\$3,011	\$3,500	\$4,300	\$4,300	\$800	22.86
3213.0.000.00000.4540.00000.00.000	Advertising	\$2,857	\$0	\$200	\$200	\$200	0.00
3213.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00
3213.0.000.00000.4580.00000.00.000	Travel Expense	\$13	\$260	\$285	\$285	\$25	9.62
Budg_Cat: Purchased Services - 300		\$46,359	\$92,605	\$60,083	\$60,083	(\$32,522)	(35.12)
3213.0.000.00000.4611.00000.00.000	Office Supplies	\$117	\$2,000	\$2,725	\$2,725	\$725	36.25
3213.0.000.00000.4612.00000.00.000	Operating Supplies	\$8,413	\$16,350	\$20,350	\$20,350	\$4,000	24.46
3213.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$1,160	\$1,600	\$1,600	\$1,600	\$0	0.00
3213.0.000.00000.4622.00000.00.000	Electricity	\$11,015	\$15,000	\$12,000	\$12,000	(\$3,000)	(20.00)
3213.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$945	\$600	\$800	\$800	\$200	33.33
3213.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$58	\$529	\$500	\$500	(\$29)	(5.48)
3213.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$1,357	\$1,437	\$1,518	\$1,518	\$81	5.64
3213.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$838	\$750	\$1,500	\$1,500	\$750	100.00
Budg_Cat: Supplies - 600		\$23,903	\$38,266	\$40,993	\$40,993	\$2,727	7.13
3213.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$0	\$0	\$3,500	\$3,500	\$3,500	0.00
3213.0.000.00000.4745.00000.00.000	Computers & Communication:	\$1,568	\$2,139	\$2,350	\$2,350	\$211	9.86
Budg_Cat: Capital Outlay - 700		\$1,568	\$2,139	\$5,850	\$5,850	\$3,711	173.49
3213.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$50	\$50	\$50	\$0	0.00
3213.0.000.00000.4819.00000.00.000	Fees & Charges	\$32,302	\$17,400	\$19,840	\$19,840	\$2,440	14.02

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4840.00000.00.000	Contingency	\$0	\$5,851	\$45,055	\$45,055	\$39,204	670.04
Budg_Cat:	Other Expenses - 800	\$32,302	\$23,301	\$64,945	\$64,945	\$41,644	178.72
3213.0.000.00000.4911.00000.00.000	Transfer To General Fund	\$0	\$0	\$30,000	\$30,000	\$30,000	0.00
3213.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$366	\$826	\$2,932	\$2,932	\$2,106	254.96
3213.0.000.00000.4918.00000.00.000	Transfer to Trust	\$209,327	\$115,146	\$10,000	\$10,000	(\$105,146)	(91.32)
Budg_Cat:	Operating Transfers Out - 910	\$209,693	\$115,972	\$42,932	\$42,932	(\$73,040)	(62.98)
3213.0.000.00000.4920.00000.00.000	Principal Payments	\$5,000	\$53,500	\$55,000	\$55,000	\$1,500	2.80
3213.0.000.00000.4921.00000.00.000	Interest - Bonds	\$3,206	\$23,427	\$16,257	\$16,257	(\$7,170)	(30.61)
Budg_Cat:	Debt Service - 920	\$8,206	\$76,927	\$71,257	\$71,257	(\$5,670)	(7.37)
Func:	UNDESIGNATED - 00000	\$568,266	\$614,320	\$561,280	\$561,280	(\$53,040)	(8.63)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Parking Activity Fund - 3213		\$568,266	\$614,320	\$561,280	\$561,280	(\$53,040)	(8.63)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3320 Residential Solid Waste</b>							
3320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$5,031	\$5,603	\$5,756	\$5,756	\$153	2.73
3320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$68,397	\$86,009	\$86,010	\$86,010	\$1	0.00
3320.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,061	\$0	\$0	\$0	\$0	0.00
3320.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$1,240	\$1,540	\$1,540	\$300	24.19
3320.0.000.00000.4211.00000.00.000	Health Insurance	\$9,659	\$18,141	\$23,154	\$23,154	\$5,013	27.63
3320.0.000.00000.4212.00000.00.000	Dental Insurance	\$925	\$740	\$944	\$944	\$204	27.57
3320.0.000.00000.4213.00000.00.000	Life Insurance	\$170	\$173	\$220	\$220	\$47	27.17
3320.0.000.00000.4214.00000.00.000	Disability Insurance	\$24	\$40	\$43	\$43	\$3	7.50
3320.0.000.00000.4220.00000.00.000	FICA	\$4,452	\$4,291	\$5,527	\$5,527	\$1,236	28.80
3320.0.000.00000.4225.00000.00.000	Medicare	\$1,048	\$1,005	\$1,294	\$1,294	\$289	28.76
3320.0.000.00000.4230.00000.00.000	Retirement	\$6,930	\$6,434	\$10,049	\$10,049	\$3,615	56.19
3320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$525	\$925	\$925	\$925	\$0	0.00
3320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$54	\$54	\$287	\$287	\$233	431.48
3320.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$50	\$56	\$56	\$6	12.00
Budg_Cat: Personal Services - 100		\$99,876	\$124,705	\$135,805	\$135,805	\$11,100	8.90
3320.0.000.00000.4335.00000.00.000	Auditing Services	\$1,272	\$878	\$878	\$878	\$0	0.00
3320.0.000.00000.4420.00000.00.000	Waste Collection Services	\$350,500	\$350,500	\$350,500	\$350,500	\$0	0.00
3320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$273,570	\$325,500	\$333,000	\$333,000	\$7,500	2.30
3320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$392	\$400	\$376	\$376	(\$24)	(6.00)
3320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$0	\$0	\$296	\$296	\$296	0.00
3320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,445	\$1,445	\$1,445	\$1,445	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
3320.0.000.00000.4531.00000.00.000	Telecommunications	\$1,271	\$1,600	\$2,197	\$2,197	\$597	37.31
3320.0.000.00000.4534.00000.00.000	Postage	\$9	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$1,500	\$0	\$0	(\$1,500)	(100.00)
3320.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$400	\$400	\$400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$628,459	\$682,723	\$689,592	\$689,592	\$6,869	1.01
3320.0.000.00000.4611.00000.00.000	Office Supplies	\$643	\$800	\$800	\$800	\$0	0.00
3320.0.000.00000.4612.00000.00.000	Operating Supplies	\$83,799	\$100,000	\$100,000	\$100,000	\$0	0.00
3320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,838	\$1,245	\$1,245	\$1,245	\$0	0.00
3320.0.000.00000.4631.00000.00.000	Food/Food Services	\$51	\$50	\$50	\$50	\$0	0.00
Budg_Cat: Supplies - 600		\$86,330	\$102,095	\$102,095	\$102,095	\$0	0.00
3320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$41,140	\$23,171	\$23,171	(\$17,969)	(43.68)
Budg_Cat: Other Expenses - 800		\$0	\$41,140	\$23,171	\$23,171	(\$17,969)	(43.68)
Func: UNDESIGNATED - 00000		\$814,665	\$950,663	\$950,663	\$950,663	\$0	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Residential Solid Waste - 3320		\$814,665	\$950,663	\$950,663	\$950,663	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3381 McConnell Center</b>							
3381.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$18,574	\$19,052	\$19,584	\$19,584	\$532	2.79
3381.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$26,654	\$28,857	\$30,119	\$30,119	\$1,262	4.37
3381.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$22,000	\$22,000	\$22,000	\$0	0.00
3381.0.000.00000.4130.00000.00.000	Overtime Pay	\$169	\$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	\$13,861	\$8,852	\$9,134	\$9,134	\$282	3.19
3381.0.000.00000.4212.00000.00.000	Dental Insurance	\$713	\$372	\$377	\$377	\$5	1.34
3381.0.000.00000.4213.00000.00.000	Life Insurance	\$141	\$69	\$73	\$73	\$4	5.80
3381.0.000.00000.4214.00000.00.000	Disability Insurance	\$84	\$143	\$143	\$143	\$0	0.00
3381.0.000.00000.4220.00000.00.000	FICA	\$2,570	\$2,918	\$4,262	\$4,262	\$1,344	46.06
3381.0.000.00000.4225.00000.00.000	Medicare	\$601	\$683	\$997	\$997	\$314	45.97
3381.0.000.00000.4230.00000.00.000	Retirement	\$4,106	\$4,353	\$5,520	\$5,520	\$1,167	26.81
3381.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$512	\$512	\$1,611	\$1,611	\$1,099	214.65
Budg_Cat: Personal Services - 100		\$68,384	\$89,361	\$95,370	\$95,370	\$6,009	6.72
3381.0.000.00000.4335.00000.00.000	Auditing Services	\$244	\$180	\$180	\$180	\$0	0.00
3381.0.000.00000.4339.00000.00.000	Consulting Services	\$1,670	\$2,500	\$2,500	\$2,500	\$0	0.00
3381.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$9,301	\$8,500	\$8,500	\$8,500	\$0	0.00
3381.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$58,429	\$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	\$4,622	\$5,000	\$5,000	\$5,000	\$0	0.00
3381.0.000.00000.4521.00000.00.000	Property Insurance	\$10,899	\$11,398	\$11,114	\$11,114	(\$284)	(2.49)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$4,909	\$4,909	\$4,909	\$4,909	\$0	0.00
3381.0.000.00000.4531.00000.00.000	Telecommunications	\$2,399	\$2,200	\$2,200	\$2,200	\$0	0.00
Budg_Cat: Purchased Services - 300		\$92,472	\$105,187	\$104,903	\$104,903	(\$284)	(0.27)
3381.0.000.00000.4612.00000.00.000	Operating Supplies	\$6,845	\$8,000	\$8,000	\$8,000	\$0	0.00
3381.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$470	\$500	\$500	\$500	\$0	0.00
3381.0.000.00000.4621.00000.00.000	Natural Gas	\$34,162	\$48,000	\$48,000	\$43,000	(\$5,000)	(10.42)
3381.0.000.00000.4622.00000.00.000	Electricity	\$75,672	\$85,000	\$85,000	\$85,000	\$0	0.00
3381.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$12,356	\$14,000	\$14,000	\$14,000	\$0	0.00
3381.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$1,195	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$130,700	\$158,700	\$158,700	\$153,700	(\$5,000)	(3.15)
3381.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$60,000	\$60,000	\$30,000	(\$30,000)	(50.00)
Budg_Cat: Capital Outlay - 700		\$0	\$60,000	\$60,000	\$30,000	(\$30,000)	(50.00)
3381.0.000.00000.4840.00000.00.000	Contingency	\$2,403	\$4,005	\$4,134	\$4,134	\$129	3.22
Budg_Cat: Other Expenses - 800		\$2,403	\$4,005	\$4,134	\$4,134	\$129	3.22
3381.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$179	\$358	\$537	\$537	\$179	50.00
Budg_Cat: Operating Transfers Out - 910		\$179	\$358	\$537	\$537	\$179	50.00
3381.0.000.00000.4920.00000.00.000	Principal Payments	\$240,000	\$250,000	\$260,000	\$260,000	\$10,000	4.00
3381.0.000.00000.4921.00000.00.000	Interest - Bonds	\$167,194	\$157,594	\$145,094	\$145,094	(\$12,500)	(7.93)
Budg_Cat: Debt Service - 920		\$407,194	\$407,594	\$405,094	\$405,094	(\$2,500)	(0.61)
Func: UNDESIGNATED - 00000		\$701,332	\$825,205	\$828,738	\$793,738	(\$31,467)	(3.81)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: McConnell Center - 3381		\$701,332	\$825,205	\$828,738	\$793,738	(\$31,467)	(3.81)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3410 Recreation Programs Fund</b>							
3410.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$39,988	\$64,322	\$63,622	\$63,622	(\$700)	(1.09)
3410.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$7,554	\$10,982	\$11,269	\$11,269	\$287	2.61
3410.0.000.00000.4120.00000.00.000	Temporary Employees	\$111,922	\$157,516	\$157,516	\$157,516	\$0	0.00
3410.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,040	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4211.00000.00.000	Health Insurance	\$7,442	\$7,967	\$13,700	\$13,700	\$5,733	71.96
3410.0.000.00000.4212.00000.00.000	Dental Insurance	\$415	\$328	\$553	\$553	\$225	68.60
3410.0.000.00000.4213.00000.00.000	Life Insurance	\$189	\$98	\$106	\$106	\$8	8.16
3410.0.000.00000.4220.00000.00.000	FICA	\$9,956	\$12,985	\$14,285	\$14,285	\$1,300	10.01
3410.0.000.00000.4225.00000.00.000	Medicare	\$2,302	\$3,037	\$3,341	\$3,341	\$304	10.01
3410.0.000.00000.4230.00000.00.000	Retirement	\$3,075	\$3,359	\$6,226	\$6,226	\$2,867	85.35
3410.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$3,896	\$6,896	\$6,186	\$6,186	(\$710)	(10.30)
Budg_Cat: Personal Services - 100		\$187,779	\$267,790	\$277,104	\$277,104	\$9,314	3.48
3410.0.000.00000.4335.00000.00.000	Auditing Services	\$153	\$113	\$113	\$113	\$0	0.00
3410.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$0	\$3,100	\$3,100	\$3,100	\$0	0.00
3410.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$0	\$1,026	\$1,026	\$1,026	0.00
3410.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$2,667	\$3,000	\$3,000	\$3,000	\$0	0.00
3410.0.000.00000.4443.00000.00.000	Rental of Equipment	\$99,110	\$196,113	\$196,113	\$196,113	\$0	0.00
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$2,286	\$2,383	\$2,383	\$2,383	\$0	0.00
3410.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$800	\$800	\$800	\$0	0.00
3410.0.000.00000.4534.00000.00.000	Postage	\$0	\$50	\$50	\$50	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
3410.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4591.00000.00.000	Special Programs	\$8,508	\$18,500	\$18,500	\$18,500	\$0	0.00
Budg_Cat: Purchased Services - 300		\$112,724	\$228,059	\$229,085	\$229,085	\$1,026	0.45
3410.0.000.00000.4612.00000.00.000	Operating Supplies	\$15,680	\$11,578	\$11,578	\$11,578	\$0	0.00
3410.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$4,763	\$4,564	\$4,564	\$4,564	\$0	0.00
3410.0.000.00000.4631.00000.00.000	Food/Food Services	\$233	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$0	\$0	\$300	\$300	\$300	0.00
3410.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Supplies - 600		\$20,676	\$17,142	\$17,442	\$17,442	\$300	1.75
3410.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$15,790	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$15,790	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4840.00000.00.000	Contingency	\$0	\$75,887	\$57,092	\$57,092	(\$18,795)	(24.77)
Budg_Cat: Other Expenses - 800		\$0	\$75,887	\$57,092	\$57,092	(\$18,795)	(24.77)
Func: UNDESIGNATED - 00000		\$336,969	\$588,878	\$580,723	\$580,723	(\$8,155)	(1.38)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Recreation Pgms - 3410		\$336,969	\$588,878	\$580,723	\$580,723	(\$8,155)	(1.38)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3455 Library Fines</b>							
3455.0.000.00000.4335.00000.00.000	Auditing Services	\$407	\$300	\$300	\$300	\$0	0.00
3455.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$800	\$900	\$0	\$0	(\$900)	(100.00)
3455.0.000.00000.4443.00000.00.000	Rental of Equipment	\$0	\$0	\$3,816	\$3,816	\$3,816	0.00
Budg_Cat: Purchased Services - 300		\$1,207	\$1,200	\$4,116	\$4,116	\$2,916	243.00
3455.0.000.00000.4611.00000.00.000	Office Supplies	\$871	\$3,775	\$2,664	\$2,664	(\$1,111)	(29.43)
3455.0.000.00000.4640.00000.00.000	Books/Publications	\$14,746	\$17,000	\$19,219	\$19,219	\$2,219	13.05
Budg_Cat: Supplies - 600		\$15,617	\$20,775	\$21,883	\$21,883	\$1,108	5.33
3455.0.000.00000.4748.00000.00.000	Books and Collections	\$27,658	\$44,865	\$34,853	\$34,853	(\$10,012)	(22.32)
Budg_Cat: Capital Outlay - 700		\$27,658	\$44,865	\$34,853	\$34,853	(\$10,012)	(22.32)
Func: UNDESIGNATED - 00000		\$44,482	\$66,840	\$60,852	\$60,852	(\$5,988)	(8.96)



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Library Fines - 3455		\$44,482	\$66,840	\$60,852	\$60,852	(\$5,988)	(8.96)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>3500 OPEB Liability Fund</b>							
3500.0.000.00000.4211.00000.00.000	Health Insurance	\$1,278,719	\$1,297,208	\$1,368,033	\$1,368,033	\$70,825	5.46
3500.0.000.00000.4212.00000.00.000	Dental Insurance	\$11,989	\$12,104	\$13,297	\$13,297	\$1,193	9.86
3500.0.000.00000.4213.00000.00.000	Life Insurance	\$3,706	\$3,800	\$3,800	\$3,800	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,294,414	\$1,313,112	\$1,385,130	\$1,385,130	\$72,018	5.48
3500.0.000.00000.4335.00000.00.000	Auditing Services	\$181	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$181	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$1,294,595	\$1,313,112	\$1,385,130	\$1,385,130	\$72,018	5.48

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: OPEB Liability Fund - 3500		\$1,294,595	\$1,313,112	\$1,385,130	\$1,385,130	\$72,018	5.48

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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## 3810 School Tuition Programs

3810.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$147,000	\$147,000	\$147,000	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$147,000	\$147,000	\$147,000	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$147,000	\$147,000	\$147,000	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School Tuition Programs - DALC - 3810		\$0	\$0	\$147,000	\$147,000	\$147,000	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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## 3825 Alternative Education Fund

3825.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$546,700	\$546,700	\$546,700	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$546,700	\$546,700	\$546,700	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$546,700	\$546,700	\$546,700	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School Alternative Education Fund - 3825		\$0	\$0	\$546,700	\$546,700	\$546,700	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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## 3830 School Facilities Fund

3830.0.000.00000.4950.00000.00.000	Education	\$0	\$0	\$159,848	\$159,848	\$159,848	0.00
Budg_Cat:	Education - 950	\$0	\$0	\$159,848	\$159,848	\$159,848	0.00
Func:	UNDESIGNATED - 00000	\$0	\$0	\$159,848	\$159,848	\$159,848	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: School Facilities Fund - 3830		\$0	\$0	\$159,848	\$159,848	\$159,848	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>5300 Water Fund</b>							
5300.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$96,559	\$98,099	\$99,749	\$99,749	\$1,650	1.68
5300.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$621,481	\$577,925	\$557,921	\$557,921	(\$20,004)	(3.46)
5300.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$7,000	\$7,000	\$7,000	\$0	0.00
5300.0.000.00000.4130.00000.00.000	Overtime Pay	\$44,739	\$50,000	\$50,000	\$50,000	\$0	0.00
5300.0.000.00000.4170.00000.00.000	Longevity Pay	\$9,000	\$10,784	\$10,164	\$10,164	(\$620)	(5.75)
5300.0.000.00000.4211.00000.00.000	Health Insurance	\$233,726	\$238,659	\$259,528	\$259,528	\$20,869	8.74
5300.0.000.00000.4212.00000.00.000	Dental Insurance	\$9,660	\$6,736	\$7,544	\$7,544	\$808	12.00
5300.0.000.00000.4213.00000.00.000	Life Insurance	\$1,616	\$1,584	\$1,532	\$1,532	(\$52)	(3.28)
5300.0.000.00000.4214.00000.00.000	Disability Insurance	\$171	\$294	\$302	\$302	\$8	2.72
5300.0.000.00000.4220.00000.00.000	FICA	\$49,718	\$42,376	\$41,518	\$41,518	(\$858)	(2.02)
5300.0.000.00000.4225.00000.00.000	Medicare	\$11,680	\$9,943	\$9,722	\$9,722	(\$221)	(2.22)
5300.0.000.00000.4230.00000.00.000	Retirement	\$70,114	\$63,454	\$79,785	\$79,785	\$16,331	25.74
5300.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$3,297	\$3,000	\$3,500	\$3,500	\$500	16.67
5300.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$21,058	\$21,058	\$27,884	\$27,884	\$6,826	32.42
5300.0.000.00000.4290.00000.00.000	FSA Fees	\$72	\$248	\$281	\$281	\$33	13.31
5300.0.000.00000.4295.00000.00.000	Compensated Absences	\$6,870	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,179,761	\$1,132,160	\$1,157,430	\$1,157,430	\$25,270	2.23
5300.0.000.00000.4311.00000.00.000	Administrative Services	\$9,577	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$9,577	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4331.00000.00.000	Study Services	\$3,500	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$3,500	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4335.00000.00.000	Auditing Services	\$6,387	\$3,938	\$3,938	\$3,938	\$0	0.00
5300.0.000.00000.4336.00000.00.000	Medical Services	\$655	\$650	\$650	\$650	\$0	0.00
5300.0.000.00000.4339.00000.00.000	Consulting Services	\$25,503	\$28,281	\$29,339	\$29,339	\$1,058	3.74
5300.0.000.00000.4341.00000.00.000	Technical Services	\$15,267	\$19,124	\$18,110	\$18,110	(\$1,014)	(5.30)
5300.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$57,745	\$66,000	\$67,500	\$67,500	\$1,500	2.27
5300.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$6,421	\$16,000	\$16,000	\$16,000	\$0	0.00
5300.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$95,121	\$67,000	\$60,000	\$60,000	(\$7,000)	(10.45)
5300.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$27,574	\$31,250	\$31,250	\$31,250	\$0	0.00
5300.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$12,989	\$12,329	\$19,927	\$19,927	\$7,598	61.63
5300.0.000.00000.4443.00000.00.000	Rental of Equipment	\$1,911	\$9,500	\$9,776	\$9,776	\$276	2.91
5300.0.000.00000.4460.00000.00.000	Taxes	\$11,995	\$12,032	\$22,234	\$22,234	\$10,202	84.79
5300.0.000.00000.4521.00000.00.000	Property Insurance	\$5,129	\$5,348	\$6,748	\$6,748	\$1,400	26.18
5300.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$6,729	\$6,729	\$5,383	\$5,383	(\$1,346)	(20.00)
5300.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$11,376	\$11,377	\$11,377	\$11,377	\$0	0.00
5300.0.000.00000.4531.00000.00.000	Telecommunications	\$10,417	\$12,120	\$11,566	\$11,566	(\$554)	(4.57)
5300.0.000.00000.4534.00000.00.000	Postage	\$12,423	\$9,700	\$12,000	\$12,000	\$2,300	23.71
5300.0.000.00000.4540.00000.00.000	Advertising	\$0	\$350	\$350	\$350	\$0	0.00
5300.0.000.00000.4550.00000.00.000	Printing & Binding	\$1,870	\$4,000	\$3,000	\$3,000	(\$1,000)	(25.00)
5300.0.000.00000.4580.00000.00.000	Travel Expense	\$40	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$309,552	\$316,728	\$330,148	\$330,148	\$13,420	4.24
5300.0.000.00000.4611.00000.00.000	Office Supplies	\$1,045	\$2,500	\$2,500	\$2,500	\$0	0.00
5300.0.000.00000.4612.00000.00.000	Operating Supplies	\$80,339	\$111,500	\$111,500	\$111,500	\$0	0.00
5300.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,746	\$7,618	\$8,500	\$8,500	\$882	11.58
5300.0.000.00000.4619.00000.00.000	Supplies for Resale	\$0	\$0	\$4,000	\$4,000	\$4,000	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4621.00000.00.000	Natural Gas	\$4,042	\$16,531	\$12,321	\$12,321	(\$4,210)	(25.47)
5300.0.000.00000.4622.00000.00.000	Electricity	\$234,176	\$298,060	\$267,588	\$267,588	(\$30,472)	(10.22)
5300.0.000.00000.4623.00000.00.000	Propane	\$26,156	\$34,999	\$27,030	\$27,030	(\$7,969)	(22.77)
5300.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$44,075	\$37,225	\$44,765	\$44,765	\$7,540	20.26
5300.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$100	\$100	\$100	\$0	0.00
5300.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$125	\$0	\$100	\$100	\$100	0.00
5300.0.000.00000.4640.00000.00.000	Books/Publications	\$0	\$200	\$200	\$200	\$0	0.00
5300.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$717	\$3,000	\$3,000	\$3,000	\$0	0.00
5300.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$72,896	\$62,000	\$65,000	\$65,000	\$3,000	4.84
5300.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$8,198	\$15,000	\$15,000	\$15,000	\$0	0.00
5300.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$47,531	\$37,265	\$37,265	\$37,265	\$0	0.00
5300.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$71,276	\$75,548	\$79,788	\$79,788	\$4,240	5.61
5300.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,148	\$4,500	\$4,500	\$4,500	\$0	0.00
<b>Budg_Cat: Supplies - 600</b>		<b>\$601,471</b>	<b>\$706,046</b>	<b>\$683,157</b>	<b>\$683,157</b>	<b>(\$22,889)</b>	<b>(3.24)</b>
5300.0.000.00000.4710.00000.00.000	Land	\$1,099	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4715.00000.00.000	Land Improvements	\$13,165	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$75,130	\$150,000	\$150,000	\$150,000	\$0	0.00
5300.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$12,500	\$12,500	\$12,500	\$0	0.00
5300.0.000.00000.4745.00000.00.000	Computers & Communication	\$979	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4757.00000.00.000	Utility Systems	\$4,130,598	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4760.00000.00.000	Depreciation Expense	\$946,000	\$1,171,666	\$1,189,276	\$1,189,276	\$17,610	1.50
<b>Budg_Cat: Capital Outlay - 700</b>		<b>\$5,166,971</b>	<b>\$1,334,166</b>	<b>\$1,351,776</b>	<b>\$1,351,776</b>	<b>\$17,610</b>	<b>1.32</b>
5300.0.000.00000.4810.00000.00.000	Membership Dues	\$3,962	\$4,285	\$4,285	\$4,285	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$150,700	\$155,500	\$155,500	\$155,500	\$0	0.00
5300.0.000.00000.4840.00000.00.000	Contingency	\$0	\$13,200	\$17,500	\$17,500	\$4,300	32.58
5300.0.000.00000.4891.00000.00.000	Abatements	\$480	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$155,142	\$182,985	\$187,285	\$187,285	\$4,300	2.35
5300.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$75,552	\$75,005	\$89,130	\$89,130	\$14,125	18.83
5300.0.000.00000.4918.00000.00.000	Transfer to Trust	\$475,000	\$500,000	\$500,000	\$500,000	\$0	0.00
Budg_Cat: Operating Transfers Out - 910		\$550,552	\$575,005	\$589,130	\$589,130	\$14,125	2.46
5300.0.000.00000.4921.00000.00.000	Interest - Bonds	\$369,039	\$462,672	\$554,588	\$554,588	\$91,916	19.87
Budg_Cat: Debt Service - 920		\$369,039	\$462,672	\$554,588	\$554,588	\$91,916	19.87
Func: UNDESIGNATED - 00000		\$8,345,565	\$4,709,762	\$4,853,514	\$4,853,514	\$143,752	3.05

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Water Fund - 5300		\$8,345,565	\$4,709,762	\$4,853,514	\$4,853,514	\$143,752	3.05

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>5320 Sewer Fund</b>							
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$230,859	\$235,174	\$236,815	\$236,815	\$1,641	0.70
5320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$618,965	\$702,408	\$784,177	\$784,177	\$81,769	11.64
5320.0.000.00000.4130.00000.00.000	Overtime Pay	\$40,267	\$46,000	\$46,000	\$46,000	\$0	0.00
5320.0.000.00000.4170.00000.00.000	Longevity Pay	\$11,000	\$11,308	\$14,748	\$14,748	\$3,440	30.42
5320.0.000.00000.4211.00000.00.000	Health Insurance	\$250,066	\$307,533	\$362,097	\$362,097	\$54,564	17.74
5320.0.000.00000.4212.00000.00.000	Dental Insurance	\$11,050	\$10,202	\$11,057	\$11,057	\$855	8.38
5320.0.000.00000.4213.00000.00.000	Life Insurance	\$1,733	\$2,205	\$2,402	\$2,402	\$197	8.93
5320.0.000.00000.4214.00000.00.000	Disability Insurance	\$171	\$294	\$302	\$302	\$8	2.72
5320.0.000.00000.4220.00000.00.000	FICA	\$55,303	\$58,152	\$62,241	\$62,241	\$4,089	7.03
5320.0.000.00000.4225.00000.00.000	Medicare	\$12,972	\$13,490	\$14,567	\$14,567	\$1,077	7.98
5320.0.000.00000.4230.00000.00.000	Retirement	\$75,993	\$86,907	\$112,079	\$112,079	\$25,172	28.96
5320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$4,927	\$5,700	\$6,200	\$6,200	\$500	8.77
5320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$5,659	\$5,659	\$38,406	\$38,406	\$32,747	578.67
5320.0.000.00000.4290.00000.00.000	FSA Fees	\$264	\$248	\$244	\$244	(\$4)	(1.61)
5320.0.000.00000.4295.00000.00.000	Compensated Absences	\$10,917	\$8,000	\$8,000	\$8,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,330,146	\$1,493,280	\$1,699,335	\$1,699,335	\$206,055	13.80
5320.0.000.00000.4311.00000.00.000	Administrative Services	\$2,100	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$2,100	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4331.00000.00.000	Study Services	\$91,982	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$91,982	\$0	\$0	\$0	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4332.00000.00.000	Design Services	\$19,823	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4334.00000.00.000	Legal Services	\$244,323	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4335.00000.00.000	Auditing Services	\$7,180	\$4,455	\$4,455	\$4,455	\$0	0.00
5320.0.000.00000.4336.00000.00.000	Medical Services	\$997	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4339.00000.00.000	Consulting Services	\$105,919	\$118,282	\$119,339	\$119,339	\$1,057	0.89
5320.0.000.00000.4341.00000.00.000	Technical Services	\$82,138	\$11,400	\$11,400	\$11,400	\$0	0.00
5320.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$32,528	\$35,800	\$35,800	\$35,800	\$0	0.00
5320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$3,699	\$215,500	\$214,500	\$214,500	(\$1,000)	(0.46)
5320.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$10,964	\$12,000	\$12,000	\$12,000	\$0	0.00
5320.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$36,616	\$31,200	\$31,200	\$31,200	\$0	0.00
5320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$30,597	\$28,938	\$32,855	\$32,855	\$3,917	13.54
5320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$15,949	\$27,500	\$27,776	\$27,776	\$276	1.00
5320.0.000.00000.4521.00000.00.000	Property Insurance	\$21,139	\$22,012	\$21,662	\$21,662	(\$350)	(1.59)
5320.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$8,407	\$7,626	\$8,075	\$8,075	\$449	5.89
5320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$16,301	\$16,301	\$16,301	\$16,301	\$0	0.00
5320.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$1,687	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4531.00000.00.000	Telecommunications	\$17,544	\$13,702	\$25,028	\$25,028	\$11,326	82.66
5320.0.000.00000.4534.00000.00.000	Postage	\$6,033	\$7,600	\$7,500	\$7,500	(\$100)	(1.32)
5320.0.000.00000.4540.00000.00.000	Advertising	\$0	\$650	\$650	\$650	\$0	0.00
5320.0.000.00000.4550.00000.00.000	Printing & Binding	\$735	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4580.00000.00.000	Travel Expense	\$865	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$663,442	\$555,766	\$571,341	\$571,341	\$15,575	2.80
5320.0.000.00000.4611.00000.00.000	Office Supplies	\$3,911	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4612.00000.00.000	Operating Supplies	\$141,086	\$102,500	\$102,500	\$102,500	\$0	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$14,806	\$12,430	\$14,750	\$14,750	\$2,320	18.66
5320.0.000.00000.4619.00000.00.000	Supplies for Resale	\$0	\$0	\$4,000	\$4,000	\$4,000	0.00
5320.0.000.00000.4621.00000.00.000	Natural Gas	\$2,614	\$10,081	\$6,450	\$6,450	(\$3,631)	(36.02)
5320.0.000.00000.4622.00000.00.000	Electricity	\$332,627	\$433,828	\$385,835	\$385,835	(\$47,993)	(11.06)
5320.0.000.00000.4623.00000.00.000	Propane	\$26,434	\$52,861	\$38,567	\$38,567	(\$14,294)	(27.04)
5320.0.000.00000.4624.00000.00.000	Heating Oil	\$29,913	\$31,882	\$31,816	\$31,816	(\$66)	(0.21)
5320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$47,538	\$33,063	\$39,217	\$39,217	\$6,154	18.61
5320.0.000.00000.4631.00000.00.000	Food/Food Services	\$43	\$100	\$100	\$100	\$0	0.00
5320.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$29	\$150	\$150	\$150	\$0	0.00
5320.0.000.00000.4640.00000.00.000	Books/Publications	\$373	\$400	\$400	\$400	\$0	0.00
5320.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$717	\$3,500	\$3,500	\$3,500	\$0	0.00
5320.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$60,741	\$140,000	\$140,000	\$140,000	\$0	0.00
5320.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$11,475	\$25,000	\$25,000	\$25,000	\$0	0.00
5320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$27,880	\$27,061	\$27,061	\$27,061	\$0	0.00
5320.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$63,615	\$67,428	\$71,213	\$71,213	\$3,785	5.61
5320.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$7,080	\$7,000	\$7,000	\$7,000	\$0	0.00
Budg_Cat: Supplies - 600		\$770,884	\$951,284	\$901,559	\$901,559	(\$49,725)	(5.23)
5320.0.000.00000.4725.00000.00.000	Building Improvements	\$10,665	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$2,844,458	\$75,000	\$75,000	\$75,000	\$0	0.00
5320.0.000.00000.4742.00000.00.000	Light Vehicles	\$0	\$12,500	\$12,500	\$12,500	\$0	0.00
5320.0.000.00000.4745.00000.00.000	Computers & Communication:	\$1,189	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4757.00000.00.000	Utility Systems	\$3,315,789	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4760.00000.00.000	Depreciation Expense	\$2,152,449	\$2,152,449	\$2,209,486	\$2,209,486	\$57,037	2.65
Budg_Cat: Capital Outlay - 700		\$8,324,550	\$2,239,949	\$2,296,986	\$2,296,986	\$57,037	2.55

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4810.00000.00.000	Membership Dues	\$1,622	\$2,300	\$2,300	\$2,300	\$0	0.00
5320.0.000.00000.4819.00000.00.000	Fees & Charges	\$240	\$1,500	\$1,600	\$1,600	\$100	6.67
5320.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$219,600	\$219,600	\$219,600	\$219,600	\$0	0.00
5320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$18,500	\$18,500	\$18,500	\$0	0.00
5320.0.000.00000.4891.00000.00.000	Abatements	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$221,462	\$251,900	\$252,000	\$252,000	\$100	0.04
5320.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$13,646	\$20,377	\$33,542	\$33,542	\$13,165	64.61
5320.0.000.00000.4918.00000.00.000	Transfer to Trust	\$420,000	\$440,000	\$460,000	\$460,000	\$20,000	4.55
Budg_Cat: Operating Transfers Out - 910		\$433,646	\$460,377	\$493,542	\$493,542	\$33,165	7.20
5320.0.000.00000.4921.00000.00.000	Interest - Bonds	\$284,744	\$451,771	\$492,762	\$492,762	\$40,991	9.07
Budg_Cat: Debt Service - 920		\$284,744	\$451,771	\$492,762	\$492,762	\$40,991	9.07
Func: UNDESIGNATED - 00000		\$12,122,956	\$6,404,327	\$6,707,525	\$6,707,525	\$303,198	4.73

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Sewer Fund - 5320		\$12,122,956	\$6,404,327	\$6,707,525	\$6,707,525	\$303,198	4.73

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>6100 DoverNet Fund</b>							
6100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$173,211	\$176,621	\$177,022	\$177,022	\$401	0.23
6100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$29,496	\$49,974	\$59,125	\$59,125	\$9,151	18.31
6100.0.000.00000.4170.00000.00.000	Longevity Pay	\$600	\$600	\$1,280	\$1,280	\$680	113.33
6100.0.000.00000.4211.00000.00.000	Health Insurance	\$29,526	\$32,589	\$33,795	\$33,795	\$1,206	3.70
6100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,374	\$1,093	\$1,106	\$1,106	\$13	1.19
6100.0.000.00000.4213.00000.00.000	Life Insurance	\$225	\$264	\$267	\$267	\$3	1.14
6100.0.000.00000.4220.00000.00.000	FICA	\$13,148	\$13,749	\$14,528	\$14,528	\$779	5.67
6100.0.000.00000.4225.00000.00.000	Medicare	\$3,075	\$3,217	\$3,427	\$3,427	\$210	6.53
6100.0.000.00000.4230.00000.00.000	Retirement	\$10,087	\$9,832	\$12,104	\$12,104	\$2,272	23.11
6100.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$3,000	\$4,000	\$4,500	\$4,500	\$500	12.50
6100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$200	\$200	\$916	\$916	\$716	358.00
6100.0.000.00000.4290.00000.00.000	FSA Fees	\$72	\$66	\$75	\$75	\$9	13.64
Budg_Cat: Personal Services - 100		\$264,013	\$292,205	\$308,145	\$308,145	\$15,940	5.46
6100.0.000.00000.4335.00000.00.000	Auditing Services	\$433	\$433	\$433	\$433	\$0	0.00
6100.0.000.00000.4341.00000.00.000	Technical Services	\$14,929	\$46,900	\$47,700	\$47,700	\$800	1.71
6100.0.000.00000.4423.00000.00.000	Cleaning Services	\$5,980	\$6,000	\$6,000	\$6,000	\$0	0.00
6100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmer	\$43,959	\$47,869	\$62,692	\$62,692	\$14,823	30.97
Budg_Cat: Purchased Services - 300		\$65,302	\$101,202	\$116,825	\$116,825	\$15,623	15.44
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$31,782	\$31,636	\$31,276	\$31,276	(\$360)	(1.14)
Budg_Cat: Personal Services - 100		\$31,782	\$31,636	\$31,276	\$31,276	(\$360)	(1.14)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$2,889	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4521.00000.00.000	Property Insurance	\$83	\$83	\$83	\$83	\$0	0.00
6100.0.000.00000.4531.00000.00.000	Telecommunications	\$37,973	\$74,483	\$40,660	\$40,660	(\$33,823)	(45.41)
6100.0.000.00000.4534.00000.00.000	Postage	\$0	\$75	\$75	\$75	\$0	0.00
6100.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00
Budg_Cat: Purchased Services - 300		\$40,945	\$74,641	\$41,818	\$41,818	(\$32,823)	(43.97)
6100.0.000.00000.4611.00000.00.000	Office Supplies	\$581	\$500	\$500	\$500	\$0	0.00
6100.0.000.00000.4612.00000.00.000	Operating Supplies	\$2,339	\$5,500	\$5,500	\$5,500	\$0	0.00
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$3,364	\$4,002	\$4,946	\$4,946	\$944	23.59
Budg_Cat: Supplies - 600		\$6,283	\$10,002	\$10,946	\$10,946	\$944	9.44
6100.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$2,000	\$2,500	\$2,500	\$500	25.00
6100.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$22,179	\$4,750	\$5,500	\$5,500	\$750	15.79
6100.0.000.00000.4745.00000.00.000	Computers & Communication:	\$171,734	\$103,807	\$71,107	\$71,107	(\$32,700)	(31.50)
Budg_Cat: Capital Outlay - 700		\$193,913	\$110,557	\$79,107	\$79,107	(\$31,450)	(28.45)
6100.0.000.00000.4810.00000.00.000	Membership Dues	\$585	\$810	\$850	\$850	\$40	4.94
Budg_Cat: Other Expenses - 800		\$585	\$810	\$850	\$850	\$40	4.94
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$55,390	\$46,704	\$46,704	(\$8,686)	(15.68)
Budg_Cat: Personal Services - 100		\$0	\$55,390	\$46,704	\$46,704	(\$8,686)	(15.68)
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$19,741	\$1,741	\$1,741	(\$18,000)	(91.18)
Budg_Cat: Other Expenses - 800		\$0	\$19,741	\$1,741	\$1,741	(\$18,000)	(91.18)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$82	\$165	\$358	\$358	\$193	116.97
Budg_Cat:	Operating Transfers Out - 910	\$82	\$165	\$358	\$358	\$193	116.97
Func:	UNDESIGNATED - 00000	\$602,905	\$696,349	\$637,770	\$637,770	(\$58,579)	(8.41)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: DoverNet Fund - 6100		\$602,905	\$696,349	\$637,770	\$637,770	(\$58,579)	(8.41)

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>6110 Central Stores Fund</b>							
6110.0.000.00000.4335.00000.00.000	Auditing Services	\$154	\$154	\$154	\$154	\$0	0.00
6110.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$100	\$100	\$100	\$0	0.00
6110.0.000.00000.4443.00000.00.000	Rental of Equipment	\$12,898	\$14,600	\$14,600	\$14,600	\$0	0.00
6110.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$450	\$450	\$450	\$0	0.00
6110.0.000.00000.4534.00000.00.000	Postage	\$40,000	\$50,400	\$50,400	\$50,400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$53,052	\$65,704	\$65,704	\$65,704	\$0	0.00
6110.0.000.00000.4611.00000.00.000	Office Supplies	\$7,058	\$7,500	\$7,500	\$7,500	\$0	0.00
6110.0.000.00000.4612.00000.00.000	Operating Supplies	\$30,617	\$31,950	\$31,950	\$31,950	\$0	0.00
Budg_Cat: Supplies - 600		\$37,675	\$39,450	\$39,450	\$39,450	\$0	0.00
Func: UNDESIGNATED - 00000		\$90,727	\$105,154	\$105,154	\$105,154	\$0	0.00



City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Central Stores Fund - 6110		\$90,727	\$105,154	\$105,154	\$105,154	\$0	0.00

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
<b>6310 Fleet Maintenance Fund</b>							
6310.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$250,005	\$258,454	\$261,852	\$261,852	\$3,398	1.31
6310.0.000.00000.4120.00000.00.000	Temporary Employees	\$1,895	\$2,142	\$2,142	\$2,142	\$0	0.00
6310.0.000.00000.4130.00000.00.000	Overtime Pay	\$488	\$3,000	\$3,000	\$3,000	\$0	0.00
6310.0.000.00000.4170.00000.00.000	Longevity Pay	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00
6310.0.000.00000.4211.00000.00.000	Health Insurance	\$93,644	\$107,117	\$103,749	\$103,749	(\$3,368)	(3.14)
6310.0.000.00000.4212.00000.00.000	Dental Insurance	\$3,688	\$3,642	\$3,317	\$3,317	(\$325)	(8.92)
6310.0.000.00000.4213.00000.00.000	Life Insurance	\$533	\$620	\$628	\$628	\$8	1.29
6310.0.000.00000.4220.00000.00.000	FICA	\$15,129	\$14,651	\$15,241	\$15,241	\$590	4.03
6310.0.000.00000.4225.00000.00.000	Medicare	\$3,538	\$3,427	\$3,564	\$3,564	\$137	4.00
6310.0.000.00000.4230.00000.00.000	Retirement	\$22,051	\$23,536	\$29,171	\$29,171	\$5,635	23.94
6310.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$136	\$2,500	\$4,000	\$4,000	\$1,500	60.00
6310.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$4,767	\$4,767	\$10,904	\$10,904	\$6,137	128.74
6310.0.000.00000.4290.00000.00.000	FSA Fees	\$54	\$66	\$75	\$75	\$9	13.64
Budg_Cat: Personal Services - 100		\$401,928	\$429,922	\$443,643	\$443,643	\$13,721	3.19
6310.0.000.00000.4335.00000.00.000	Auditing Services	\$259	\$259	\$259	\$259	\$0	0.00
6310.0.000.00000.4336.00000.00.000	Medical Services	\$80	\$50	\$50	\$50	\$0	0.00
6310.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmen	\$2,526	\$980	\$1,316	\$1,316	\$336	34.29
6310.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$449	\$449	\$449	\$449	\$0	0.00
6310.0.000.00000.4531.00000.00.000	Telecommunications	\$4,047	\$4,260	\$4,260	\$4,260	\$0	0.00
6310.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$500	\$500	\$500	\$0	0.00
Budg_Cat: Purchased Services - 300		\$7,361	\$6,498	\$6,834	\$6,834	\$336	5.17

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
6310.0.000.00000.4611.00000.00.000	Office Supplies	\$230	\$800	\$800	\$800	\$0	0.00
6310.0.000.00000.4612.00000.00.000	Operating Supplies	\$160	\$3,716	\$3,716	\$3,716	\$0	0.00
6310.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,879	\$3,440	\$3,440	\$3,440	\$0	0.00
6310.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$2,400	\$5,000	\$5,000	\$5,000	\$0	0.00
6310.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$2,292	\$1,000	\$1,000	\$1,000	\$0	0.00
6310.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$490	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$3,322	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$16,772	\$18,756	\$18,756	\$18,756	\$0	0.00
6310.0.000.00000.4742.00000.00.000	Light Vehicles	\$15,292	\$27,725	\$27,725	\$27,725	\$0	0.00
6310.0.000.00000.4745.00000.00.000	Computers & Communication:	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$15,292	\$32,725	\$32,725	\$32,725	\$0	0.00
6310.0.000.00000.4840.00000.00.000	Contingency	\$0	\$6,675	\$4,000	\$4,000	(\$2,675)	(40.07)
6310.0.000.00000.4895.00000.00.000	Cost of Sales	\$215,117	\$227,594	\$227,594	\$227,594	\$0	0.00
Budg_Cat: Other Expenses - 800		\$215,117	\$234,269	\$231,594	\$231,594	(\$2,675)	(1.14)
6310.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$35,263	\$40,112	\$53,550	\$53,550	\$13,438	33.50
Budg_Cat: Operating Transfers Out - 910		\$35,263	\$40,112	\$53,550	\$53,550	\$13,438	33.50
Func: UNDESIGNATED - 00000		\$691,733	\$762,282	\$787,102	\$787,102	\$24,820	3.26

## City of Dover, New Hampshire

## Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Fleet Maintenance Fund - 6310		\$691,733	\$762,282	\$787,102	\$787,102	\$24,820	3.26

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
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6800 Workers Compensation Fund

6800.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$52,733	\$55,000	\$55,000	\$55,000	\$0	0.00
6800.0.000.00000.4261.00000.00.000	Worker's Comp Claims	\$171,144	\$283,044	\$534,371	\$534,371	\$251,327	88.79
Budg_Cat: Personal Services - 100		\$223,877	\$338,044	\$589,371	\$589,371	\$251,327	74.35
6800.0.000.00000.4312.00000.00.000	Management Services	\$58,430	\$31,380	\$31,380	\$31,380	\$0	0.00
6800.0.000.00000.4335.00000.00.000	Auditing Services	\$1,062	\$741	\$741	\$741	\$0	0.00
6800.0.000.00000.4336.00000.00.000	Medical Services	\$476,219	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$293	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$536,005	\$32,121	\$32,121	\$32,121	\$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	\$20,254	\$14,000	\$46,380	\$46,380	\$32,380	231.29
6800.0.000.00000.4840.00000.00.000	Contingency	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$20,254	\$16,900	\$49,280	\$49,280	\$32,380	191.60
Func: UNDESIGNATED - 00000		\$780,136	\$387,065	\$670,772	\$670,772	\$283,707	73.30

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Fund: Workers Compensation Fund - 6800		\$780,136	\$387,065	\$670,772	\$670,772	\$283,707	73.30

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2013-2014

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

From Date: 7/1/2013

To Date: 6/30/2014

Definition: FY14 City Manager Proposed

Account	Description	FY12 Actual	FY13 Adopted Budget	FY14 Department Request	FY14 City Manager Proposed	Dollar Change	Percent Change
Grand Total:		\$81,431,457	\$65,032,572	\$117,378,731	\$115,235,394	\$50,202,822	77.20

End of Report

# Budgeted Personnel Positions by Department

Full Time Equivalents	Work Week	Adopted FY12	Adopted FY13	Proposed FY14	Percent of Total	Change	Description of Change
Function Description							
<b>EXECUTIVE</b>							
41320 City Manager's Office	40	2.88	2.88	2.88	1.0%	0.00	
41530 City Attorney's Office	40	1.73	1.73	1.73	0.6%	0.00	
49200 DoverNet	40	3.35	3.48	3.68	1.3%	0.20	Add RPT 8 hr/wk Media Technician Position
Total Executive		7.95	8.08	8.28	2.9%	0.20	
<b>FINANCE</b>							
41511 Finance & Accounting	40	7.78	7.78	7.78	2.7%	0.00	
41513 Tax Assessment Division	40	3.00	3.00	3.00	1.0%	0.00	
41520 City Clerk/Tax Collection Division	40	8.31	8.69	9.69	3.4%	1.00	Add Full Time Utility Billing Bookkeeper
41525 Elections		0.90	0.90	0.45	0.2%	-0.45	Adjust Hours to 1 Election during fiscal year
Total Finance		19.99	20.36	20.91	7.3%	0.55	
<b>PLANNING</b>							
41910 Planning Department	40	4.18	4.43	4.45	1.5%	0.02	Adjust Hours Allocated to CDBG
46311 Planning - Comm Devlmt	40	1.33	1.07	1.05	0.4%	-0.02	Adjust Hours Allocated to CDBG
Total Planning		5.50	5.50	5.50	1.9%	0.00	
<b>POLICE</b>							
42110 Police Admin - Sworn	40	1.00	1.00	1.00	0.3%	0.00	
42110 Police Admin - Non sworn	40	0.88	0.88	0.88	0.3%	0.00	
42120 Police Field Ops - Sworn	41.25	31.45	31.97	33.00	11.5%	1.03	Adjust 1 Position Allocated to DTF Grant
42120 Police Field Ops - Non sworn	40	1.50	1.50	1.50	0.5%	0.00	
42120 Police Spec Rev Grants - Sworn	41.25	3.61	3.09	2.06	0.7%	-1.03	Adjust 1 Position Allocated to DTF Grant
42120 Police Spec Rev Grants - Non Sworn	40	3.70	1.00	1.00	0.3%	0.00	
42130 Parking Activity - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42130 Parking Activity - Non sworn	35	4.75	4.40	4.40	1.5%	0.00	
42150 Police Support - Sworn	41.25	11.34	11.34	11.34	3.9%	0.00	
42150 Police Support - Non sworn	30	10.38	12.68	12.68	4.4%	0.00	
42180 Police PS Dispatch - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42180 Police PS Dispatch - Non sworn	35	8.25	8.25	8.25	2.9%	0.00	
Total Sworn		47.41	47.41	47.41	16.5%	0.00	
Total Non Sworn		29.46	28.71	28.71	10.0%	0.00	
Total Police		76.86	76.11	76.11	26.5%	0.00	
<b>FIRE &amp; RESCUE</b>							
42210 Fire and Rescue - Admin	40	2.50	2.50	2.50	0.9%	0.00	
42220 Fire and Rescue - Suppression	40/42	53.78	52.73	53.48	18.6%	0.75	RPT 30 hr/week Fire Mechanic - hours previously incurred as overtime by FT Firefighter position.
42250 Inspection Services	40	5.23	5.23	5.23	1.8%	0.00	
Total Fire & Rescue		61.51	60.46	61.21	21.3%	0.75	
<b>PUBLIC WORKS</b>							
43111 CSD - Admin	40	2.00	2.00	2.00	0.7%	0.00	
43112 CSD - Engineering Div.	40	3.50	3.50	3.50	1.2%	0.00	
43121 CSD - Streets & Drains	40	5.00	5.00	5.00	1.7%	0.00	
43155 CSD - Storm Water	40	6.00	6.00	6.00	2.1%	0.00	
43180 CSD - Facilities & Grounds	40	9.81	9.81	9.81	3.4%	0.00	
41941 CSD - General Gov't Bldgs	40	1.98	1.88	1.88	0.7%	0.00	
41951 CSD - Cemetery	40	3.31	3.31	3.31	1.2%	0.00	
43230 CSD - Recyc & Waste Mgmt Div.	40	3.00	3.00	3.00	1.0%	0.00	
43250 CSD - Sewer	40	8.00	8.00	9.00	3.1%	1.00	Add Full Time Pump Station Operator Position
43256 CSD - Sewer - WWTP	40	7.00	7.00	7.00	2.4%	0.00	
43320 CSD - Water	40	10.50	10.50	10.50	3.7%	0.00	
49200 CSD - Fleet Maintenance	40	5.00	5.00	5.00	1.7%	0.00	
Total Comm Serv - Public Works		65.10	65.00	66.00	23.0%	1.00	
<b>RECREATION</b>							
45110 Recreation Admin	40	3.60	3.60	3.60	1.3%	0.00	
45121 Recreation McConnell Center	25	3.72	0.00	0.00	0.0%	0.00	
45124 Indoor Pool	40	6.91	7.43	7.43	2.6%	0.00	
45125 Thompson Pool	40	2.09	2.09	2.09	0.7%	0.00	
Various Recreation Pgm Fund		6.16	6.94	6.94	2.4%	0.00	
41941 McConnell Center	40	1.00	1.75	1.75	0.6%	0.00	
45149 Arena Facility	40	10.93	10.93	10.93	3.8%	0.00	
Total Recreation		34.41	32.74	32.74	11.4%	0.00	
<b>PUBLIC LIBRARY</b>							
45500 Public Library	35	13.38	13.91	13.91	4.8%	0.00	
Total Culture & Recreation		47.79	46.65	46.65	16.2%	0.00	
<b>PUBLIC WELFARE</b>							
44410 Welfare	37	2.75	2.75	2.75	1.0%	0.00	
Total Public Welfare		2.75	2.75	2.75	1.0%	0.00	
<b>TOTAL FULL TIME EQUIVALENTS - CITY</b>		<b>287.45</b>	<b>284.91</b>	<b>287.41</b>	<b>100.0%</b>	<b>2.50</b>	
FTE = Forty Hours per Week							



# City of Dover

## Analysis of Budgeted Full Time Equivalent Positions by Fiscal Year

	Change		2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
	2000-2014	% Change															
<b>Population</b> (Census, NHOSP, Trended)	3,616	13.54%	<b>30,500</b>	30,149	30,095	30,041	29,987	29,417	29,236	29,093	29,056	28,872	28,688	28,329	27,878	27,437	26,884
<b>FTEs per Department &amp; Fund</b>																	
Executive (incl DoverNet)	-2.64	-26.15%	8.29	8.09	7.96	8.13	8.01	12.74	12.74	11.87	11.57	12.48	10.40	11.66	10.81	11.23	10.93
Finance (incl Utility Billing)	6.44	48.34%	20.91	20.36	19.98	19.91	19.98	16.08	16.08	15.98	15.98	15.98	15.98	15.68	15.68	15.48	14.48
Planning	-3.25	-43.33%	4.45	4.43	4.18	4.00	3.40	4.50	8.63	9.63	9.63	9.00	9.00	8.50	7.93	7.93	7.70
<b>Total General Government</b>	0.54	1.75%	33.65	32.88	32.12	32.04	31.39	33.31	37.44	37.47	37.17	37.45	35.38	35.83	34.41	34.63	33.11
Police	13.69	24.92%	68.65	67.62	64.80	64.80	63.76	64.78	67.82	68.40	70.48	65.88	63.60	62.56	58.44	56.61	54.96
Fire & Rescue	13.70	28.84%	61.20	60.45	61.50	61.73	61.73	61.06	54.70	54.58	54.58	50.33	50.28	48.91	48.91	48.63	47.50
<b>Total Public Safety</b>	27.39	26.74%	129.85	128.07	126.30	126.53	125.49	125.84	122.52	122.98	125.06	116.21	113.88	111.47	107.34	105.23	102.46
Public Works (incl Fleet Maint)	-6.60	-14.28%	39.50	39.50	39.60	40.60	42.33	41.60	42.50	45.17	49.81	49.41	49.41	50.53	50.86	49.66	46.10
Recreation	-9.47	-45.46%	13.12	13.12	16.32	16.32	17.12	18.61	19.72	18.79	19.98	22.24	23.64	26.03	26.23	25.53	22.59
Public Library	-0.98	-7.06%	13.91	13.91	13.38	13.38	13.48	13.78	14.79	15.79	15.78	15.51	15.59	15.66	15.40	15.12	14.89
<b>Total Culture &amp; Recreation</b>	-10.44	-30.12%	27.03	27.03	29.70	29.70	30.60	32.39	34.51	34.58	35.76	37.75	39.23	41.69	41.63	40.65	37.47
Public Welfare	-1.78	-40.57%	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.80	5.30	5.35	5.35	5.35	4.53	4.53
<b>Total General Fund</b>	9.12	4.17%	232.78	230.23	230.47	231.62	232.56	235.89	239.71	242.95	250.59	246.12	243.24	244.87	239.59	234.70	223.66
Dover Main Street Fund	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Planning - CDBG Fund	0.13	14.29%	1.05	1.07	1.33	1.50	1.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.93
Police Grant Funds	-7.25	-140.65%	3.06	4.09	7.31	7.31	6.49	4.98	6.01	7.01	7.01	8.94	10.75	11.78	14.38	13.38	10.31
Parking Activity Fund	-0.53	-10.77%	4.40	4.40	4.75	4.75	3.95	4.28	4.28	4.28	3.78	4.31	4.31	4.31	4.31	4.31	4.93
McConnell Fund	1.75	100.00%	1.75	1.75	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Fund	6.94	100.00%	6.94	6.94	6.16	6.16	7.12	3.19	3.19	3.40	2.61	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Special Revenue Funds</b>	1.03	9.41%	17.20	18.25	20.55	20.72	19.96	14.45	16.48	19.69	15.40	15.25	17.06	18.09	20.68	19.68	16.17
Water Fund	-3.00	-26.09%	10.50	10.50	10.50	10.50	11.00	13.00	13.00	13.00	13.50	13.50	13.50	13.50	13.50	12.50	13.50
Sewer Fund	-1.00	-11.76%	16.00	15.00	15.00	17.00	17.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	17.00	17.00
Arena Fund	3.83	50.92%	10.93	10.93	10.93	10.93	10.93	12.01	12.01	10.87	10.87	12.10	10.11	10.44	10.44	10.30	7.10
<b>Total Enterprise Funds</b>	-0.17	-0.60%	37.43	36.43	36.43	38.43	38.93	41.01	41.01	39.87	40.37	41.60	39.61	39.94	39.94	39.80	37.60
<b>Total All Departments &amp; Funds</b>	9.98	3.88%	287.41	284.91	287.45	290.76	291.44	291.33	297.20	302.51	306.36	302.97	299.91	302.90	300.21	294.18	277.43
<b>FTEs per 1,000 Population</b>																	
Executive (incl DoverNet)	-0.13	-35.62%	0.27	0.27	0.26	0.27	0.27	0.43	0.44	0.41	0.40	0.43	0.36	0.41	0.39	0.41	0.41
Finance (incl Utility Billing)	0.15	29.51%	0.69	0.68	0.66	0.66	0.67	0.55	0.55	0.55	0.55	0.55	0.56	0.55	0.56	0.56	0.54
Planning	-0.14	-50.02%	0.15	0.15	0.14	0.13	0.11	0.15	0.30	0.33	0.33	0.31	0.31	0.30	0.28	0.29	0.29
<b>Total General Government</b>	-0.13	-11.07%	1.10	1.09	1.07	1.07	1.05	1.13	1.28	1.29	1.28	1.30	1.23	1.26	1.23	1.26	1.23
Police	0.21	10.04%	2.25	2.24	2.15	2.16	2.13	2.20	2.32	2.35	2.43	2.28	2.22	2.21	2.10	2.06	2.04
Fire & Rescue	0.24	13.47%	2.01	2.01	2.04	2.05	2.06	2.08	1.87	1.88	1.88	1.74	1.75	1.73	1.75	1.77	1.77
<b>Total Public Safety</b>	0.45	11.63%	4.26	4.25	4.20	4.21	4.18	4.28	4.19	4.23	4.30	4.03	3.97	3.93	3.85	3.84	3.81
Public Works (incl Fleet Maint)	-0.42	-24.25%	1.30	1.31	1.32	1.35	1.41	1.41	1.45	1.55	1.71	1.71	1.72	1.78	1.82	1.81	1.71
Recreation	-0.41	-52.56%	0.43	0.44	0.54	0.54	0.57	0.63	0.67	0.65	0.69	0.77	0.82	0.92	0.94	0.93	0.84
Public Library	-0.10	-18.83%	0.46	0.46	0.44	0.45	0.45	0.47	0.51	0.54	0.54	0.54	0.54	0.55	0.55	0.55	0.55
<b>Total Culture &amp; Recreation</b>	-0.51	-39.09%	0.89	0.90	0.99	0.99	1.02	1.10	1.18	1.19	1.23	1.31	1.37	1.47	1.49	1.48	1.39
Public Welfare	-0.08	-47.69%	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.10	0.18	0.19	0.19	0.19	0.16	0.17
<b>Total General Fund</b>	-0.55	-6.74%	7.63	7.64	7.66	7.71	7.76	8.02	8.20	8.35	8.62	8.52	8.48	8.64	8.59	8.55	8.32
Dover Main Street Fund	0.00	-100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.00
Planning - CDBG Fund	0.00	0.06%	0.03	0.04	0.04	0.05	0.05	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03
Police Grant Funds	-0.28	-146.67%	0.10	0.14	0.24	0.24	0.22	0.17	0.21	0.24	0.24	0.31	0.37	0.42	0.52	0.49	0.38
Parking Activity Fund	-0.04	-21.20%	0.14	0.15	0.16	0.16	0.13	0.15	0.15	0.15	0.13	0.15	0.15	0.15	0.15	0.16	0.18
Recreation Fund	0.23	100.00%	0.23	0.23	0.20	0.21	0.24	0.11	0.11	0.12	0.09	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Special Revenue Funds</b>	-0.09	-23.10%	0.51	0.55	0.65	0.66	0.63	0.46	0.53	0.68	0.53	0.53	0.59	0.64	0.74	0.72	0.60
Water Fund	-0.16	-36.66%	0.34	0.35	0.35	0.35	0.37	0.44	0.44	0.45	0.46	0.47	0.47	0.48	0.48	0.46	0.50
Sewer Fund	-0.11	-33.85%	0.52	0.50	0.50	0.57	0.57	0.54	0.55	0.55	0.55	0.56	0.56	0.56	0.57	0.62	0.63
Arena Fund	0.09	33.48%	0.36	0.36	0.36	0.36	0.36	0.41	0.41	0.37	0.37	0.42	0.35	0.37	0.37	0.38	0.26
<b>Total Enterprise Funds</b>	-0.17	-16.61%	1.23	1.21	1.21	1.28	1.30	1.39	1.40	1.37	1.39	1.44	1.38	1.41	1.43	1.45	1.40
<b>Total FTEs per 1,000 Population</b>	-0.95	-9.90%	9.37	9.39	9.52	9.65	9.69	9.87	10.13	10.40	10.54	10.49	10.45	10.69	10.77	10.72	10.32

# GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Proposed 2014			
<b>APPROPRIATIONS:</b>													5 Yr Ann %	10 Yr Ann %
City	19,759,074	21,276,834	22,516,057	23,328,139	24,100,845	24,849,889	25,881,933	26,909,579	28,429,262	29,299,377	31,063,087		4.56%	4.63%
City Debt	3,542,179	3,571,716	3,981,736	4,343,010	5,132,330	5,347,514	6,045,608	5,973,187	5,828,662	5,701,702	5,871,476		1.89%	5.18%
Total City	23,301,253	24,848,550	26,497,793	27,671,149	29,233,175	30,197,403	31,927,541	32,882,766	34,257,924	35,001,079	36,934,563		4.11%	4.71%
School	30,922,459	32,065,504	34,363,074	36,203,218	37,912,706	39,216,997	40,699,081	40,468,900	41,638,606	42,264,590	42,311,411		1.53%	3.19%
School Debt	2,316,331	2,448,119	2,598,888	2,799,270	3,689,854	3,761,338	3,934,140	4,245,221	4,075,515	3,988,329	3,914,453		0.80%	5.39%
Total School	33,238,790	34,513,623	36,961,962	39,002,488	41,602,560	42,978,335	44,633,221	44,714,121	45,714,121	46,252,919	46,225,864		1.47%	3.35%
County	4,639,183	4,336,892	5,454,815	5,750,204	6,035,072	6,772,323	7,030,640	7,033,271	7,303,817	7,521,254	7,706,474		2.62%	5.21%
Total	61,179,226	63,699,065	68,914,570	72,423,841	76,870,807	79,948,061	83,591,402	84,630,158	87,275,862	88,775,252	90,866,901		2.59%	4.04%
Dollar Change													5 Yr Cum \$	10 Yr Cum \$
City	1,397,786	1,547,297	1,649,243	1,173,356	1,562,026	964,228	1,730,138	955,225	1,375,158	743,155	1,933,484		6,737,160	13,633,310
School	1,308,334	1,274,833	2,448,339	2,040,526	2,600,072	1,375,775	1,654,886	80,900	1,000,000	538,798	(27,055)		3,247,529	12,987,074
County	943,938	(302,291)	1,117,923	295,389	284,868	737,251	258,317	2,631	270,546	217,437	185,220		934,151	3,067,291
Total	3,650,058	2,519,839	5,215,505	3,509,271	4,446,966	3,077,254	3,643,341	1,038,756	2,645,704	1,499,390	2,091,649		10,918,840	29,687,675
Percent Change														
City	6.38%	6.64%	6.64%	4.43%	5.64%	3.30%	5.73%	2.99%	4.18%	2.17%	5.52%			
School	4.10%	3.84%	7.09%	5.52%	6.67%	3.31%	3.85%	0.18%	2.24%	1.18%	-0.06%			
County	25.54%	-6.52%	25.78%	5.42%	4.95%	12.22%	3.81%	0.04%	3.85%	2.98%	2.46%			
Total	6.34%	4.12%	8.19%	5.09%	6.14%	4.00%	4.56%	1.24%	3.13%	1.72%	2.36%			
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		5 Yr Ann %	10 Yr Ann %
<b>REVENUES:</b>														
Property Tax - City	15,270,024	16,444,337	17,472,361	18,123,568	19,974,876	20,343,274	21,429,921	22,592,315	24,047,953	24,674,390	25,306,125		4.46%	5.18%
Property Tax - Local School	12,421,536	16,302,137	19,413,741	20,901,778	22,735,976	24,296,444	24,640,583	24,944,661	26,608,346	27,124,864	28,123,068		2.97%	8.51%
Property Tax - State School	8,716,438	6,701,724	6,477,735	6,494,080	6,476,696	6,292,003	6,431,633	6,558,455	6,389,999	6,568,079	6,533,850		0.76%	-2.84%
Property Tax - Total School	21,137,974	23,003,861	25,891,476	27,395,858	29,212,672	30,588,447	31,072,216	31,503,116	32,998,345	33,692,943	34,656,918		2.53%	5.07%
Property Tax - County	4,589,131	4,286,840	5,404,763	5,700,152	5,872,169	6,722,271	7,030,640	7,033,271	7,303,817	7,521,254	7,706,474		2.77%	5.32%
Total Property Tax	40,997,129	43,735,038	48,768,600	51,219,578	55,059,717	57,653,992	59,532,777	61,128,702	64,350,115	65,888,587	67,669,517		3.26%	5.14%
Other Sources:														
City	7,981,281	8,454,265	9,075,484	9,172,633	9,421,202	9,904,181	10,497,620	10,290,451	10,209,971	10,326,689	11,628,438		3.26%	3.84%
School	12,100,816	11,509,762	11,070,486	11,606,630	12,389,888	12,389,888	13,561,005	13,211,005	12,715,776	12,559,976	11,568,946		-1.36%	-0.45%
Use of Fund Balance	100,000	-	-	425,000	-	-	-	-	-	-	-		0.00%	-100.00%
Total	20,182,097	19,964,027	20,145,970	21,204,263	21,811,090	22,294,069	24,058,625	23,501,456	22,925,747	22,886,665	23,197,384		0.80%	1.40%
Dollar Change													5 Yr Cum \$	10 Yr Cum \$
Property Tax - City	604,026	1,174,313	1,028,024	651,207	1,851,308	368,398	1,086,647	1,162,394	1,455,638	626,437	631,735		4,962,851	10,036,101
Property Tax - School	938,640	1,865,887	2,887,615	1,504,382	1,816,814	1,375,775	483,769	430,900	1,495,229	694,598	963,975		4,068,471	13,518,944
Property Tax - County	943,938	(302,291)	1,117,923	295,389	172,017	850,102	308,369	2,631	270,546	217,437	185,220		984,203	3,117,343
Total Property Tax	2,486,604	2,737,909	5,033,562	2,450,978	3,840,139	2,594,275	1,878,785	1,595,925	3,221,413	1,538,472	1,780,930		10,015,525	26,672,388
Other Sources:														
City	743,760	472,984	621,219	97,149	248,569	482,979	593,439	(207,169)	(80,480)	116,718	1,301,749		1,724,257	3,647,157
School	369,694	(591,054)	(439,276)	536,144	783,258	-	1,171,117	(350,000)	(495,229)	(155,800)	(991,030)		(820,942)	(531,870)
Use of Fund Balance	(150,000)	(100,000)	-	425,000	(425,000)	-	-	-	-	-	-		-	(100,000)
Total	963,454	(218,070)	181,943	1,058,293	606,827	482,979	1,764,556	(557,169)	(575,709)	(39,082)	310,719		903,315	3,015,287
Percent Change														
Property Tax - City	4.12%	7.69%	6.25%	3.73%	10.21%	1.84%	5.34%	5.42%	6.44%	2.60%	2.56%			
Property Tax - School	4.65%	8.83%	12.55%	5.81%	6.63%	4.71%	1.58%	1.39%	4.75%	2.10%	2.86%			
Property Tax - County	25.90%	-6.59%	26.08%	5.47%	3.02%	14.48%	4.59%	0.04%	3.85%	2.98%	2.46%			
Total Property Tax	6.46%	6.68%	11.51%	5.03%	7.50%	4.71%	3.26%	2.68%	5.27%	2.39%	2.70%			
Other Revenue - City	10.28%	5.93%	7.35%	1.07%	2.71%	5.13%	5.99%	-1.97%	-0.78%	1.14%	12.61%			
Other Revenue - School	3.15%	-4.88%	-3.82%	4.84%	6.75%	0.00%	9.45%	-2.58%	-3.75%	-1.23%	-7.89%			
Use of Fund Balance	-60.00%	-100.00%	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Total	5.01%	-1.08%	0.91%	5.25%	2.86%	2.21%	7.91%	-2.32%	-2.45%	-0.17%	1.36%			

# GENERAL FUND - Budget History Sheet

Amounts reflect budget at time of tax rate setting.

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Proposed 2014			
<b>TAX RATES:</b>													5 Yr Ann %	10 Yr Ann %
City	7.48	6.91	7.05	6.87	7.23	7.57	8.55	8.93	9.54	9.71	9.89			
Budgetary Use of FB	(0.05)	-	-	(0.15)	-	-	-	-	-	-	-			
Net City	7.43	6.91	7.05	6.72	7.23	7.57	8.55	8.93	9.54	9.71	9.89	5.49%	2.83%	
School - Local	5.98	6.71	7.65	7.56	8.02	8.79	9.54	9.57	10.26	10.38	10.71	4.03%	6.00%	
School - State	4.26	2.80	2.59	2.38	2.31	2.31	2.52	2.55	2.50	2.55	2.52	1.76%	-5.11%	
Total School	10.24	9.51	10.24	9.94	10.33	11.10	12.06	12.12	12.76	12.93	13.23	3.57%	2.59%	
County	2.21	1.76	2.13	2.06	2.07	2.43	2.72	2.70	2.82	2.88	2.93	3.81%	2.86%	
Total	19.88	18.18	19.42	18.72	19.63	21.10	23.33	23.75	25.12	25.52	26.05	4.30%	2.74%	
<b>Dollar Change</b>													5 Yr Cum \$	10 Yr Cum \$
City	(0.55)	(0.57)	0.14	(0.18)	0.36	0.34	0.98	0.38	0.61	0.17	0.18	2.32	2.41	
Budgetary Use of FB	0.08	0.05	-	(0.15)	0.15	-	-	-	-	-	-	-	0.05	
Net City	(0.47)	(0.52)	0.14	(0.33)	0.51	0.34	0.98	0.38	0.61	0.17	0.18	2.32	2.46	
School - Local	(0.10)	0.73	0.94	(0.09)	0.46	0.77	0.75	0.03	0.69	0.12	0.33	1.92	4.73	
School - State	(0.65)	(1.46)	(0.21)	(0.21)	(0.07)	-	0.21	0.03	(0.05)	0.05	(0.03)	0.21	(1.74)	
Total School	(0.75)	(0.73)	0.73	(0.30)	0.39	0.77	0.96	0.06	0.64	0.17	0.30	2.13	2.99	
County	0.24	(0.45)	0.37	(0.07)	0.01	0.36	0.29	(0.02)	0.12	0.06	0.05	0.50	0.72	
Total	(0.98)	(1.70)	1.24	(0.70)	0.91	1.47	2.23	0.42	1.37	0.40	0.53	4.95	6.17	
<b>Percent Change</b>														
City	-6.85%	-7.62%	2.03%	-2.55%	5.24%	4.70%	12.95%	4.44%	6.83%	1.78%	1.85%			
Budgetary Use of FB	61.54%	100.00%	NA	NA	NA	NA	NA	NA	NA	NA	NA			
Net City	-5.95%	-7.00%	2.03%	-4.68%	7.59%	4.70%	12.95%	4.44%	6.83%	1.78%	1.85%			
School - Local	-1.64%	12.21%	14.01%	-1.18%	6.08%	9.60%	8.53%	0.31%	7.21%	1.17%	3.18%			
School - State	-13.24%	-34.27%	-7.50%	-8.11%	-2.94%	0.00%	9.09%	1.19%	-1.96%	2.00%	-1.18%			
Total School	-6.82%	-7.13%	7.68%	-2.93%	3.92%	7.45%	8.65%	0.50%	5.28%	1.33%	2.32%			
County	12.18%	-20.36%	21.02%	-3.29%	0.49%	17.39%	11.93%	-0.74%	4.44%	2.13%	1.74%			
Total	-4.70%	-8.55%	6.82%	-3.60%	4.86%	7.49%	10.57%	1.80%	5.77%	1.59%	2.08%			
<b>VALUATION:</b>													5 Yr Ann %	10 Yr Ann %
Total Value	2,097,001,592	2,460,035,820	2,572,209,470	2,810,621,000	2,885,588,500	2,814,819,300	2,636,088,200	2,657,575,300	2,641,809,500	2,660,984,300	2,675,984,300	-1.01%	2.47%	
Less Exemptions	(19,013,400)	(30,528,200)	(36,144,400)	(45,808,500)	(50,519,500)	(51,237,750)	(53,208,250)	(51,040,250)	(49,202,900)	(48,980,100)	(48,980,100)	-0.90%	9.92%	
Net Value	2,077,988,192	2,429,507,620	2,536,065,070	2,764,812,500	2,835,069,000	2,763,581,550	2,582,879,950	2,606,535,050	2,592,606,600	2,612,004,200	2,627,004,200	-1.01%	2.37%	
<b>Dollar Change</b>													5 Yr Cum \$	10 Yr Cum \$
Total Value	234,407,350	363,034,228	112,173,650	238,411,530	74,967,500	(70,769,200)	(178,731,100)	21,487,100	(15,765,800)	19,174,800	15,000,000	(138,835,000)	578,982,708	
Exemptions	(8,742,400)	(11,514,800)	(5,616,200)	(9,664,100)	(4,711,000)	(718,250)	(1,970,500)	2,168,000	1,837,350	222,800	-	2,257,650	(29,966,700)	
Net Value	225,664,950	351,519,428	106,557,450	228,747,430	70,256,500	(71,487,450)	(180,701,600)	23,655,100	(13,928,450)	19,397,600	15,000,000	(136,577,350)	549,016,008	
<b>Percent Change</b>														
Total Value	12.58%	17.31%	4.56%	9.27%	2.67%	-2.45%	-6.35%	0.82%	-0.59%	0.73%	0.56%			
Exemptions	85.12%	60.56%	18.40%	26.74%	10.28%	1.42%	3.85%	-4.07%	-3.60%	-0.45%	0.00%			
Net Value	12.18%	16.92%	4.39%	9.02%	2.54%	-2.52%	-6.54%	0.92%	-0.53%	0.75%	0.57%			
<b>VET EXEMPTION:</b>													5 Yr Ann Chg	10 Yr Ann Chg
Exempt Amount	180,150	341,000	395,875	454,950	510,500	576,027	636,602	686,197	679,656	671,323	671,323	3.11%	14.06%	
Dollar Change	4,650	160,850	54,875	59,075	55,550	65,527	60,575	49,595	(6,541)	(8,333)	-	95,296	491,173	
Percent Change	2.65%	89.29%	16.09%	14.92%	12.21%	12.84%	10.52%	7.79%	-0.95%	-1.23%	0.00%			

## ENTERPRISE FUNDS - Budget History Sheet

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Proposed 2014	5 Yr Ann %	10 Yr Ann %
<b>APPROPRIATIONS:</b>													
Water - Oper & Maint	1,678,013	1,931,809	1,947,739	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650	3.13%	4.52%
Water - Depreciation	414,000	521,000	521,000	706,000	879,297	974,298	984,298	1,010,000	946,000	1,171,666	1,189,276	4.07%	11.13%
Water - Debt Interest	299,997	287,981	370,351	467,132	550,509	497,731	492,198	476,272	404,395	462,672	554,588	2.19%	6.34%
Water - Capital Reserve	150,000	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000	2.13%	12.79%
<b>Total Water</b>	<b>2,542,010</b>	<b>2,940,790</b>	<b>3,089,090</b>	<b>3,478,798</b>	<b>3,938,519</b>	<b>4,158,670</b>	<b>4,162,633</b>	<b>4,241,115</b>	<b>4,336,199</b>	<b>4,709,762</b>	<b>4,853,514</b>	<b>3.14%</b>	<b>6.68%</b>
Sewer - Oper & Maint	2,227,366	2,335,486	2,442,945	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277	5.61%	4.76%
Sewer - Major Capital													
Sewer - Depreciation	415,000	1,614,000	1,614,000	1,869,000	1,897,220	1,897,220	1,897,220	2,053,451	2,053,451	2,152,449	2,209,486	3.09%	18.20%
Sewer - Debt Interest	758,058	719,592	649,251	714,920	630,206	579,345	533,519	464,918	479,723	451,771	492,762	-3.19%	-4.22%
Sewer - Capital Reserve	350,000	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	460,000	2.83%	2.77%
<b>Total Sewer</b>	<b>3,750,424</b>	<b>5,069,078</b>	<b>5,106,196</b>	<b>5,491,118</b>	<b>5,518,186</b>	<b>5,575,072</b>	<b>5,750,387</b>	<b>5,959,529</b>	<b>6,040,410</b>	<b>6,404,327</b>	<b>6,707,525</b>	<b>3.77%</b>	<b>5.99%</b>
<b>Total Enterprise Funds</b>	<b>6,292,434</b>	<b>8,009,868</b>	<b>8,195,286</b>	<b>8,969,916</b>	<b>9,456,705</b>	<b>9,733,742</b>	<b>9,913,020</b>	<b>10,200,644</b>	<b>10,376,609</b>	<b>11,114,089</b>	<b>11,561,039</b>	<b>6.91%</b>	<b>12.67%</b>
<b>Dollar Change</b>												<b>5 Yr Cum \$</b>	<b>10 Yr Cum \$</b>
Water	218,823	398,780	148,300	389,708	459,721	220,151	3,963	78,482	95,084	373,563	143,752	694,844	2,311,504
Sewer	92,605	1,318,654	37,118	384,922	27,068	56,886	175,315	209,142	80,881	363,917	303,198	1,132,453	2,957,101
<b>Total Enterprise Funds</b>	<b>311,428</b>	<b>1,717,434</b>	<b>185,418</b>	<b>774,630</b>	<b>486,789</b>	<b>277,037</b>	<b>179,278</b>	<b>287,624</b>	<b>175,965</b>	<b>737,480</b>	<b>446,950</b>	<b>1,827,297</b>	<b>5,268,605</b>
<b>Percent Change</b>													
Water	9.42%	15.69%	5.04%	12.62%	13.21%	5.59%	0.10%	1.89%	2.24%	8.61%	3.05%		
Sewer	2.53%	35.16%	0.73%	7.54%	0.49%	1.03%	3.14%	3.64%	1.36%	6.02%	4.73%		
<b>Total Enterprise Funds</b>	<b>5.21%</b>	<b>27.29%</b>	<b>2.31%</b>	<b>9.45%</b>	<b>5.43%</b>	<b>2.93%</b>	<b>1.84%</b>	<b>2.90%</b>	<b>1.73%</b>	<b>7.11%</b>	<b>4.02%</b>		
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	5 Yr Ann %	10 Yr Ann %
<b>REVENUE:</b>													
Water													
Charges for Services	2,516,010	2,914,790	3,068,090	3,457,798	3,917,519	4,137,670	4,141,633	4,220,115	4,315,199	4,688,762	4,828,014	3.13%	6.73%
Other Financing Sources	26,000	26,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	25,500	3.96%	-0.19%
<b>Total Water</b>	<b>2,542,010</b>	<b>2,940,790</b>	<b>3,089,090</b>	<b>3,478,798</b>	<b>3,938,519</b>	<b>4,158,670</b>	<b>4,162,633</b>	<b>4,241,115</b>	<b>4,336,199</b>	<b>4,709,762</b>	<b>4,853,514</b>	<b>3.14%</b>	<b>6.68%</b>
Sewer													
Licenses & Permits													
Intergovernmental	459,062	404,674	349,837	303,238	272,971	210,499	154,097	160,285	46,742	6,840	6,240	-50.52%	-34.94%
Charges for Services	3,260,362	3,775,185	3,908,710	4,103,380	4,150,146	4,262,654	4,579,371	4,782,325	5,048,527	5,354,011	5,657,809	5.83%	5.67%
Misc Revenue	31,000	36,000	32,000	32,000	32,000	32,000	32,000	32,000	31,000	31,000	31,000	-0.63%	0.00%
Operating Transfers In													
Other Financing Sources		853,219	815,649	1,052,500	1,063,069	1,069,919	984,919	984,919	1,013,139	1,012,476	1,012,476		
<b>Total Sewer</b>	<b>3,750,424</b>	<b>5,069,078</b>	<b>5,106,196</b>	<b>5,491,118</b>	<b>5,518,186</b>	<b>5,575,072</b>	<b>5,750,387</b>	<b>5,959,529</b>	<b>6,139,408</b>	<b>6,404,327</b>	<b>6,707,525</b>	<b>3.77%</b>	<b>5.99%</b>
<b>Total Enterprise Funds</b>	<b>6,292,434</b>	<b>8,009,868</b>	<b>8,195,286</b>	<b>8,969,916</b>	<b>9,456,705</b>	<b>9,733,742</b>	<b>9,913,020</b>	<b>10,200,644</b>	<b>10,475,607</b>	<b>11,114,089</b>	<b>11,561,039</b>	<b>6.91%</b>	<b>12.67%</b>

## ENTERPRISE FUNDS - Budget History Sheet

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Proposed 2014			
<b>UTILITY COST SUMMARY:</b>													5 Yr Ann %	10 Yr Ann %
Water - Oper & Maint	1,678,013	1,931,809	1,947,739	2,005,666	2,058,713	2,236,641	2,236,137	2,284,843	2,510,804	2,575,424	2,609,650		3.13%	4.52%
Water - Debt Service	954,567	921,121	1,160,689	1,215,191	1,440,509	1,482,732	1,487,198	1,486,272	1,350,395	1,634,338	1,743,864		3.30%	6.21%
Water - Capital Reserve	150,000	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	500,000		2.13%	12.79%
Total Water Cash Needs	2,782,580	3,052,930	3,358,428	3,520,857	3,949,222	4,169,373	4,173,335	4,241,115	4,336,199	4,709,762	4,853,514		3.09%	5.72%
Working Capital/Adjustment	2,256	2,195	(3,268)	(462)	(10,703)	(10,703)	(10,702)	-	-	-	-			
Less Other Revenue	(361,996)	(324,205)	(338,920)	(341,115)	(341,115)	(341,115)	(314,984)	(314,984)	(355,871)	(348,706)	(353,206)		0.70%	-0.25%
Net to be Raised by Rate	2,422,840	2,730,920	3,016,240	3,179,280	3,597,404	3,817,555	3,847,649	3,926,131	3,980,328	4,361,056	4,500,308		3.35%	6.39%
Sewer - Oper & Maint	2,227,366	2,335,486	2,442,945	2,507,198	2,590,760	2,698,507	2,919,648	3,016,160	3,087,236	3,360,107	3,545,277		5.61%	4.76%
Sewer - Net Debt Service	1,133,929	1,092,370	1,095,322	1,225,048	1,188,252	1,193,013	1,288,589	1,373,165	1,597,819	1,584,904	1,679,432		7.08%	4.01%
Sewer - Capital Reserve	350,000	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	460,000		2.83%	2.77%
Total Sewer Cash Needs	3,711,295	3,827,856	3,938,267	4,132,246	4,179,012	4,291,520	4,608,237	4,814,325	5,105,055	5,385,011	5,684,709		5.78%	4.36%
Working Capital/Adjustment	(4,215)	(4,386)	2,443	3,134	3,134	3,134	3,134	75,000	-	-	4,100			
Less Other Revenue	(101,200)	(106,200)	(112,200)	(112,200)	(112,200)	(112,200)	(110,150)	(183,150)	(68,200)	(68,000)	(72,300)		-8.41%	-3.31%
Net to be Raised by Rate	3,605,880	3,717,270	3,828,510	4,023,180	4,069,946	4,182,454	4,501,221	4,706,175	5,036,855	5,317,011	5,616,509		6.07%	4.53%
Total Utility Funds	6,028,720	6,448,190	6,844,750	7,202,460	7,667,350	8,000,009	8,348,870	8,632,306	9,017,183	9,678,067	10,116,817		4.81%	5.31%
<b>Dollar Change</b>													5 Yr Cum \$	10 Yr Cum \$
Water	220,290	308,080	285,320	163,040	418,124	220,151	30,094	78,482	54,197	380,728	139,252		682,753	2,077,468
Sewer	248,880	111,390	111,240	194,670	46,766	112,508	318,767	204,954	330,680	280,156	299,498		1,434,055	2,010,629
Total Utility Funds	469,170	419,470	396,560	357,710	464,890	332,659	348,861	283,436	384,877	660,884	438,750		2,116,808	4,088,097
<b>Percent Change</b>														
Water	10.00%	12.72%	10.45%	5.41%	13.15%	6.12%	0.79%	2.04%	1.38%	9.57%	3.19%			
Sewer	7.41%	3.09%	2.99%	5.08%	1.16%	2.76%	7.62%	4.55%	7.03%	5.56%	5.63%			
Total Utility Funds	8.44%	6.96%	6.15%	5.23%	6.45%	4.34%	4.36%	3.39%	4.46%	7.33%	4.53%			
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014			
<b>UTILITY RATES PER HCF:</b>													5 Yr Ann %	10 Yr Ann %
Water	2.38	2.68	2.96	3.12	3.53	3.75	3.78	3.93	3.97	4.36	4.69		4.58%	7.02%
Sewer	3.98	4.01	4.13	4.34	4.39	4.51	4.74	5.04	5.43	5.78	6.48		7.52%	5.00%
Total Utility Funds	6.36	6.69	7.09	7.46	7.92	8.26	8.52	8.97	9.40	10.14	11.17		6.22%	5.79%
<b>Dollar Change</b>													5 Yr Cum \$	10 Yr Cum \$
Water	0.21	0.30	0.28	0.16	0.41	0.22	0.03	0.15	0.04	0.39	0.33		0.94	2.31
Sewer	0.25	0.03	0.12	0.21	0.05	0.12	0.23	0.30	0.39	0.35	0.70		1.97	2.50
Total Utility Funds	0.46	0.33	0.40	0.37	0.46	0.34	0.26	0.45	0.43	0.74	1.03		2.91	4.81
<b>Percent Change</b>														
Water	9.68%	12.61%	10.45%	5.41%	13.14%	6.23%	0.80%	3.97%	1.02%	9.82%	7.57%			
Sewer	6.70%	0.75%	2.99%	5.08%	1.15%	2.73%	5.10%	6.33%	7.74%	6.45%	12.11%			
Total Utility Funds	7.80%	5.19%	5.98%	5.22%	6.17%	4.29%	3.15%	5.28%	4.79%	7.87%	10.16%			
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014			
<b>BILLABLE VOLUME - HCF*</b>													5 Yr Ann %	10 Yr Ann %
Water	1,018,000	1,019,000	1,019,000	1,019,000	1,019,000	1,019,000	1,019,000	999,253	999,253	999,253	958,837		-1.21%	-0.60%
Sewer	906,000	927,000	927,000	927,000	927,000	927,000	933,000	933,000	919,714	919,714	866,185		-1.35%	-0.45%
<b>HCF Change</b>													5 Yr Cum	10 Yr Cum
Water	3,000	1,000	-	-	-	-	-	(19,747)	-	-	(40,416)		(60,163)	(59,163)
Sewer	6,000	21,000	-	-	-	-	6,000	-	(13,286)	-	(53,529)		(60,815)	(39,815)
<b>Percent Change</b>														
Water	0.30%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.94%	0.00%	0.00%	-4.04%			
Sewer	0.67%	2.32%	0.00%	0.00%	0.00%	0.00%	0.65%	0.00%	-1.42%	0.00%	-5.82%			

**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.

**City of Dover**  
**City Council Adopted**  
**City Financial Policies**

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.



**City of Dover**  
**City Council Adopted**  
**City Financial Policies**

- 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.

**City of Dover**  
**City Council Adopted**  
**City Financial Policies**

- 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.

**City of Dover**  
**City Council Adopted**  
**City Financial Policies**

- 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 31<sup>st</sup>. 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.

**City of Dover**  
**City Council Adopted**  
**City Financial Policies**

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.