

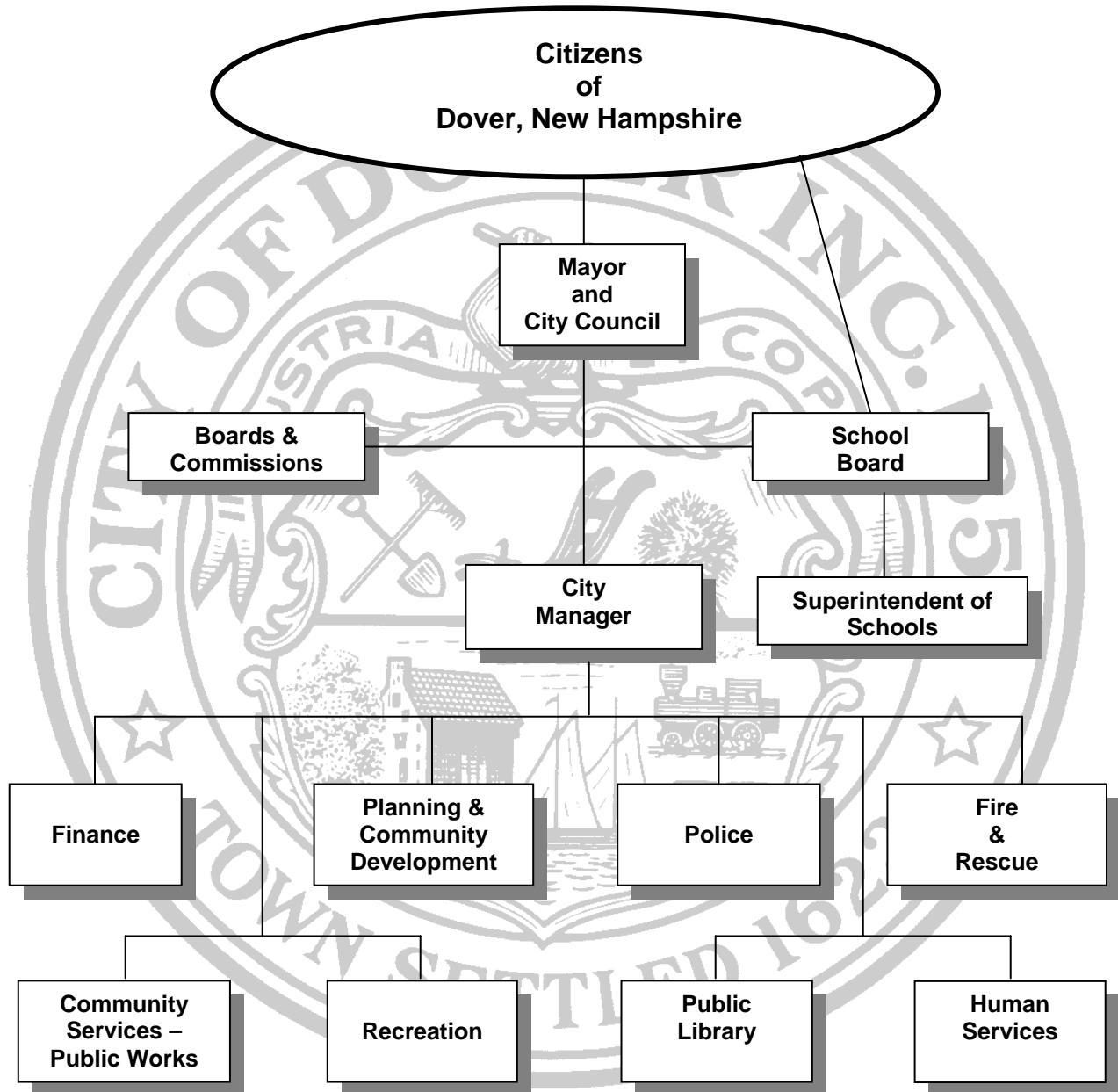
City of Dover

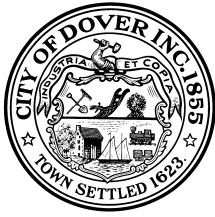
New Hampshire

***Summary of
Proposed Budget
Fiscal Year 2013***

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
Human Services	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: April Theth

Superintendent of Schools

Jean Briggs Badger

City of Dover, NH

Proposed Budget - Fiscal Year 2012

Table of Contents

Page

Table of Contents & Budget Information

Organizational Chart	Inside Cover
City Officials	Reverse Page
The Budget Process.....	5

Letter of Transmittal & Executive Summaries

Budget Message to the City Council	1
Budget Analysis	6

General Fund Information:

Summary of City Manager Proposed Budget.....	22
Major Budget Changes and Tax Rate Impact	26

Water and Sewer Funds Information:

Water and Sewer Budget Summary.....	28
Water and Sewer Cost and Rate Summaries.....	29

All Budgeted Funds Information:

Revenues All Budgeted Funds.....	30
Estimated Revenue Summary by Fund	31
Appropriations All Budgeted Funds.....	34
Appropriations Summary by Fund.....	35

Appropriations Summary by Object Code:

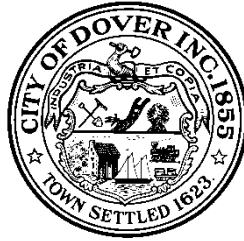
General Fund	38
Planning – CDBG.....	44
Police - US DOJ Drug Education & Enforcement.....	47
Police – Dover Housing Authority	50
Police – DHHS – Assistance Programs	52
Police – Youth Tobacco & Alcohol Awareness	55
School Cafeteria Fund	57
School DOE Federal Grants	58
Police & Fire – Public Safety Special Details	59
Police – Parking Activity Fund.....	61
Community Services – Residential Solid Waste	65
Recreation – McConnell Center	68
Recreation – Programs	71
Library – Fines	74
OPEB Liability Fund.....	76
School Tuition Programs.....	78
School Alternative Education Fund.....	79
School Facilities Fund.....	80
Enterprise Fund – Water Fund.....	81
Enterprise Fund – Sewer Fund	87
Internal Service – DoverNet Fund.....	93
Internal Service – Central Stores Fund	97
Internal Service – Fleet Maintenance Fund	99
Internal Service – Workers Compensation Fund.....	102

Other Budgetary Information:

Personnel Positions by Department.....	106
Analysis of Budgeted Positions by Fiscal Year	107
General Fund Budget History.....	108
Enterprise Funds Budget History	110
City Financial Policies	112

J. Michael Joyal, Jr.
City Manager

m.joyal@dover.nh.gov



288 Central Avenue
Dover, New Hampshire 03820-4169

(603) 516-6023
Fax: (603) 516-6049
www.dover.nh.gov

City of Dover, New Hampshire

OFFICE OF THE CITY MANAGER

April 11, 2012

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 2013. 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 calculated and scrutinized 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 2013 Budget required a thorough review of all municipal functions and core service deliverables by the elected Dover School Board and our administrative staff in consultation with the citizen members of various advisory boards and commissions. This review was accomplished over the course of several months and was directly influenced by identifying and responding to the varied needs and interests of our customers – our community's residents, businesses and visitors.

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

In seeking to best accommodate the collective desires of our customers and respond to the various other factors that influence the budgeting process, the budget proposal contained herein reflects \$113,059,663 in total spending from all funds. This is a modest 2.3% increase over the prior year and is lower than the 2.6% change in the year-end average of the Consumer Price Index-Urban for the Boston-Brockton-Nashua, MA-NH-ME-CT region.

The proposed budget as assembled does conform to the requirements of our City Charter, local ordinances, state statutes and professional standards promulgated by the Governmental Accounting Standards Board governing its development.

Strategic Priorities

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" 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 focus areas for the prioritization and allocation of available funds as proposed in this budget:

- **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

As noted above, the development of this proposed budget involved an extensive review of core services across all facets of our municipal organization. These facets included 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 various functions and core services of 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 recovered substantially 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 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. Additional areas for both service contracting and sharing of services between agencies and regionally are also anticipated to be developed over the course of the coming fiscal year. 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 in core service deliverables that are resulting due to necessity. Those continuing services are those which are not only deemed essential but also sustainable for the long-term. In proposing service adjustments, this proposed budget also allows for focusing the availability of limited resources into the service areas where required to support leading practices.

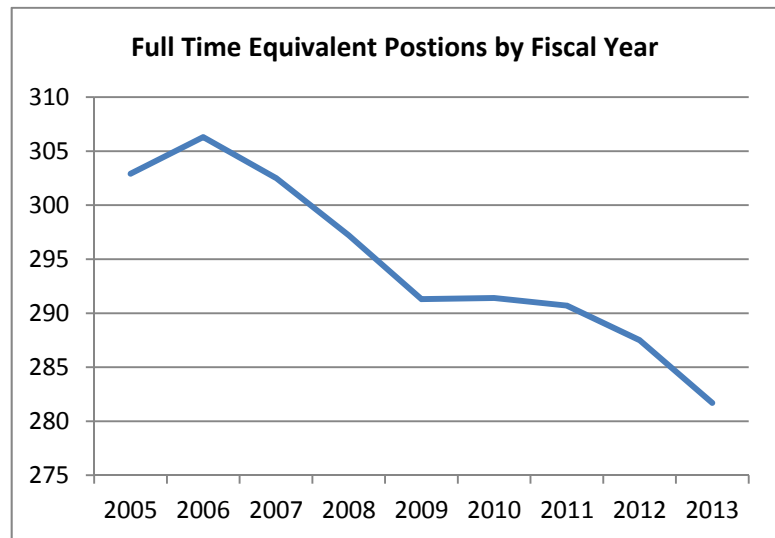
Staff and Service Adjustments

In past fiscal year budgets, employees have volunteered wage sacrifices and benefit changes that continue to accrue substantial budgetary savings. Since wage freezes and pay reductions were first volunteered three years ago, more than \$1 million in budgeted costs have been avoided allowing for many municipal services to be maintained despite ongoing budgetary constraints. It must be noted that included in this budget proposal are allowances for employees to receive wage rate adjustments which are more than offset by the cumulative savings achieved since the wage freezes and pay reductions were first volunteered.

A committed and capable staff is ultimately responsible for delivering the services required and expected by our citizens. While every effort has been put forth to maintain all previously existing services and the staff that provide those services, financial constraints are requiring that only essential core services be

maintained and, as a result, the loss of funds is necessitating a continuing reduction in staffing levels. Specifically, the proposed budget includes a loss of 5.6 FTE positions between all non-school departments. Additional positions reductions have also been identified by the School Board and are incorporated into the funding proposed for the education function.

The chart to the right illustrates the continuing decline in non-school department employment levels. FTE positions reached their highest level in 2006, when 4 additional firefighters were added utilizing grant funds for the opening of the North end Fire Station. Since that time, continuing losses of grant funds and other revenue constraints have led to a reduction of 22.7 FTE positions up to and including this proposed budget. Recognizing that staff are directly responsible for delivering services, this has equated to notable changes and discontinuance of services provided throughout the municipal organization for our citizens.



A summary of the staff and service adjustments for the non-school operations included in this proposed budget are as follows:

- Eliminate operation of McConnell Center Recreation Fitness Facility (loss of 3.7 FTE positions)
- Eliminate operation of Teen Center (loss of 1 FTE position)
- Reduce Youth Drug and Alcohol Prevention programming (loss of 0.7 FTE position)
- Eliminate Firefighter/EMT shift floater position (loss of 1 FTE position)
- Limit overtime required for shift vacancy coverage as anticipated for Police and Fire Departments
- Maintain reduction in downtown community policing availability in order to provide additional shift vacancy coverage
- Maintain reduction in on-duty fire and EMS staffing levels to offset loss of overtime for shift vacancy coverage
- Increase property tax supported allocation of funding for sworn police officer previously funded by DHA grant and redeploy in order to provide additional shift vacancy coverage
- Eliminate subsidy for Cochecho Arts Festival
- Decrease property tax supported allocation of funding for positions supported by user fees in areas of solid waste and recreation
- Increase property tax supported allocation of funding for positions previously funded by grants in areas of Youth to Youth and CDBG
- Increase property tax supported allocation of funding required for McConnell Center for reduced lease income and increased building security/maintenance expense
- Various increases and decreases to achieve target levels established by adopted financial policies
- Reduce previously planned operating budget capital improvements expenditures including road, bridge and drainage projects
- Increases in Public Welfare General Assistance to accommodate increased housing costs and downshifted State/Federal needy assistance program expenses

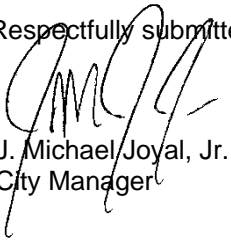
Conclusion

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 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 extraordinary effort he has made throughout the budget development process.

Lastly, please join me in once again acknowledging the cooperation and understanding by all our employees for the significant and extraordinary efforts they make day in and day out to deliver the many 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.

Respectfully submitted,



J. Michael Joyal, Jr.
City Manager

The Budget Process

Fiscal Year - July 1 through June 30

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

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

City of Dover
Fiscal Year 2013 Budget Analysis

All Budgeted Funds

Budget Development

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

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

Appropriations

The General Fund accounts for 79% 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

Appropriations	Amount	% Total
General Fund	89,274,173	79.0%
Special Revenue	10,720,551	9.5%
Proprietary Funds	13,064,939	11.6%
Total	113,059,663	100.0%

11.6% of the City's spending. This group is self-supporting and includes the Water and Sewer Utility Funds, and the Internal Service Funds. The Internal Service Funds are grouped in this section as they have the same basis of accounting, with City departments as their primary customer. Special Revenue Funds are funds whose revenues are restricted to specific areas of spending, representing 9.5% 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 FY13 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.

General Fund

General Fund Appropriations

The proposed General Fund Budget for the City is \$34,868,579. This is an increase of \$610,655 or 1.8%. The School Board's request is \$46,923,286. This is an increase of \$1,209,165, or a 2.6% increase. Also included in this budget, are

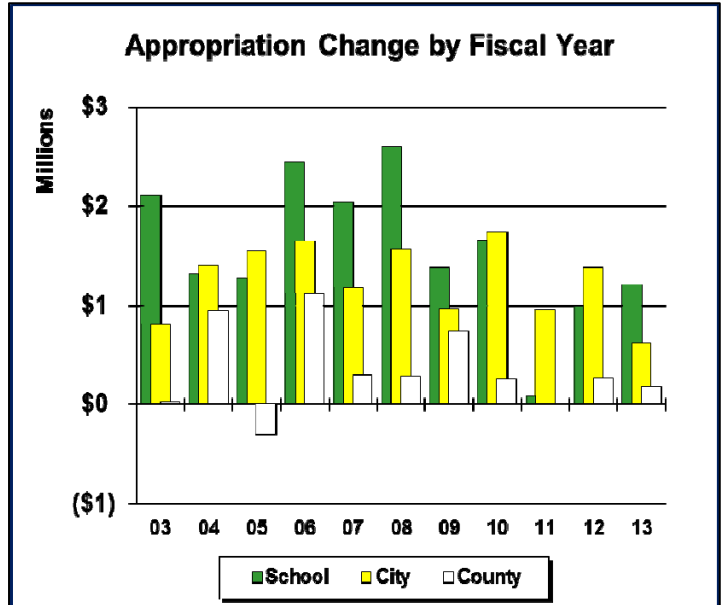
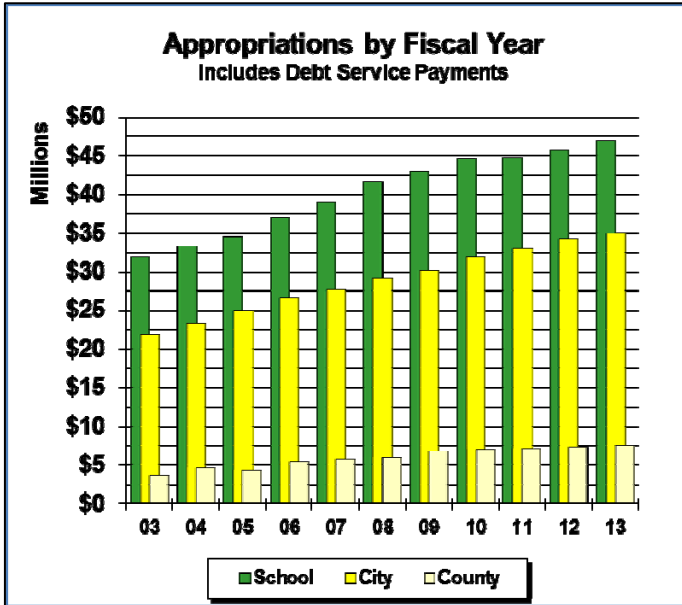
Appropriations	FY12	FY13	Change	% Chng
City*	34,257,924	34,868,579	610,655	1.8%
School*	45,714,121	46,923,286	1,209,165	2.6%
County	7,303,817	7,482,308	178,491	2.4%
Total	87,275,862	89,274,173	1,998,311	2.3%

intergovernmental expenditures of \$7,482,308 representing the County Tax levy. This is an increase of \$178,491, or a 2.4% increase. The bottom line of the General Fund budget is an increase in spending of 2.3% or \$1,998,311.

* Includes share of Debt Service

City of Dover

Fiscal Year 2013 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 \$622,223 or 3.37%. Other operational costs make up a decrease of \$10,717 or -0.1%. These two components make up departmental operations and maintenance with a net increase of \$611,506 or 2.3%. The next single largest component is Debt Service at a decrease of \$86,101 or -1.5%. Capital Outlay has an increase of \$85,250 or 4.8%. 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	FY12	FY13	Change	% Chng
Personal Services	18,451,399	19,073,622	622,223	3.4%
Other Operation Costs	8,213,944	8,203,227	(10,717)	-0.1%
Total Dept Operations	26,665,343	27,276,849	611,506	2.3%
Capital Outlay & Reserve	1,763,919	1,849,169	85,250	4.8%
Debt Service	5,828,662	5,742,561	(86,101)	-1.5%
Total	34,257,924	34,868,579	610,655	1.8%

Components of City Appropriation Decrease

Salaries and wages – This portion of the budget represents an increase of \$622,223 or a 3.37% increase. There is an overall decrease to staffing of 5.52 FTEs in all budgeted funds. These include the net reduction of 2 positions in the Police Department: a Prevention Coordinator position and Teen Center Director position. The elimination of the full-time Firefighter Floater position is proposed in the budget. There is a reduction of hours for Recreation seasonal temporary positions. The Youth to Youth Program Coordinator, formerly grant funded, is reflected as a budgeted position within the Police Department's General Fund portion of the budget.

City of Dover

Fiscal Year 2013 Budget Analysis

Medical and dental insurance - The health insurance increase is included at a 5.4% rate increase as confirmed by the City's insurance provider. Dental insurance is included at an average 12.4% rate decrease. Health and Dental insurance represent a \$151,383 increase or 5.1% in the General Fund. Prior to FY96, the City used to pay 100% of the cost of health and dental insurance. Since FY96, employees have contributed toward the cost of health care. The table reflects the budgetary savings for active employees from FY07 through FY13 resulting from these initiatives. The \$10.3 million in savings to the City is the result of employee withholdings and the insurance buyout program.

Health & Dental	City Savings*	Net City Cost*	Savings % Cost
2013	2,040,814	5,685,483	26.4%
2012	1,754,676	5,146,758	25.4%
2011	1,659,302	4,533,297	26.8%
2010	1,400,733	4,225,804	24.9%
2009	1,314,193	4,011,531	24.7%
2008	1,093,874	3,533,873	23.6%
2007	1,087,560	3,696,526	22.7%
Total	10,351,152	30,833,272	25.1%

*Note: Includes all funds

Retirement – The City Retirement costs represent an increase of \$89,056 or 6.46%. 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, 2011. 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.

Retirement Rates				
Group	FY12%	FY13%	Change	% Chng
City	8.80	8.80	0.00	0.0%
Police	19.95	19.95	0.00	0.0%
Fire	22.89	22.89	0.00	0.0%

Purchased Services – This represents a net decrease of \$33,795 or 1.04%. The largest increase is \$11,000 for Legal Services. The largest decreases represent \$11,000 for Waste Disposal Services, \$39,140 for Consulting Services, \$21,814 for Maintenance Charges for Buildings and \$14,739 for Printing/Binding costs. There is also an estimated \$11,961 decrease for Water and Sewer Expense based on implementing energy efficiency improvements.

Supplies - This represents a net decrease of \$8,618 or 0.36%. The largest decrease consists of utility costs, which represent a cumulative decrease of \$210,283 for Natural Gas, Electricity, Propane and Heating Oil. This projected savings is based upon implementing energy efficiency improvements. The largest increase is in the area of vehicle maintenance for \$16,835.

Capital Outlay – This represents a net increase of \$55,250 as compared to FY12. Although the increase is \$55,250, the direct impacts to project funding identified within the approved Capital Improvements Program for inclusion in the annual budget is substantial. The FY13 adopted CIP identified \$3,283,707 in Capital Outlay to be financed in the FY13 General Fund operating budget. The amount included in the General Fund budget for Capital Outlay, including the reserve transfer of \$575,000, is \$1,849,169 or 56.3% of the amount adopted in the CIP. The FY13 proposed General Fund budget for City departments reflects a 5.3% 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 FY13 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 \$15,341 or 1.89%. The major changes relate to decreases of \$25,179 in Grants/Subsidies and a decrease of \$22,500 in Arena food concession costs. These decreases are offset by an increase of \$56,643 in Contingency to meet FY13 financial policy target of 0.25% of General Fund budget .

Transfers - This represents a net increase of \$180,859 or 8.26%. A transfer in the amount of \$1,547,757 to the OPEB Liability Fund for the General Fund portion of retirees' insurance obligations represents an increase of \$117,264. There is an increase of \$30,000 in transfers to Capital Reserve Accounts, which

City of Dover

Fiscal Year 2013 Budget Analysis

results in \$575,000 proposed to be added to the General Fund Capital Reserve, 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 decrease of \$86,101 or 1.5%. A portion of the decrease relates to the savings realized as a result of the City's June 2010 advanced refunding on March 2001 general obligation bonds. A portion of the decrease is attributable to the net impact of issuing debt equal to or less than the level of debt being retired on an annual basis and targeting bond issues to be sensitive to the budgetary impact in the year of the bond sale.

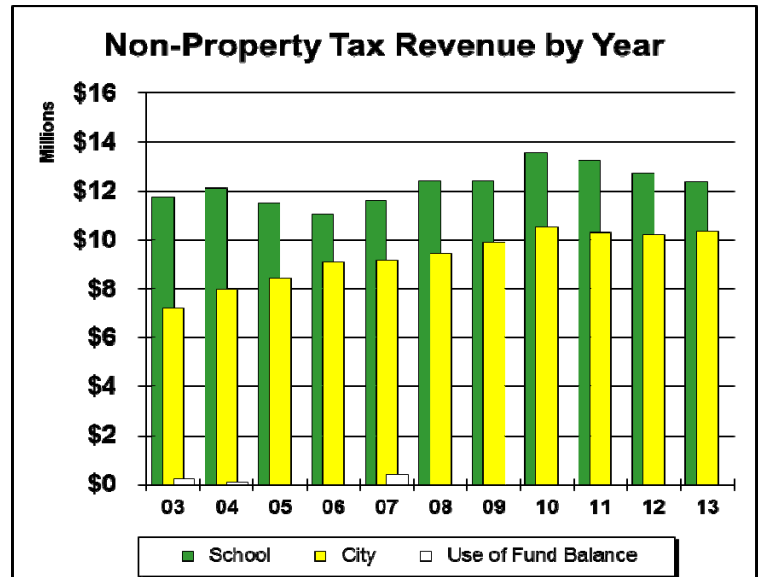
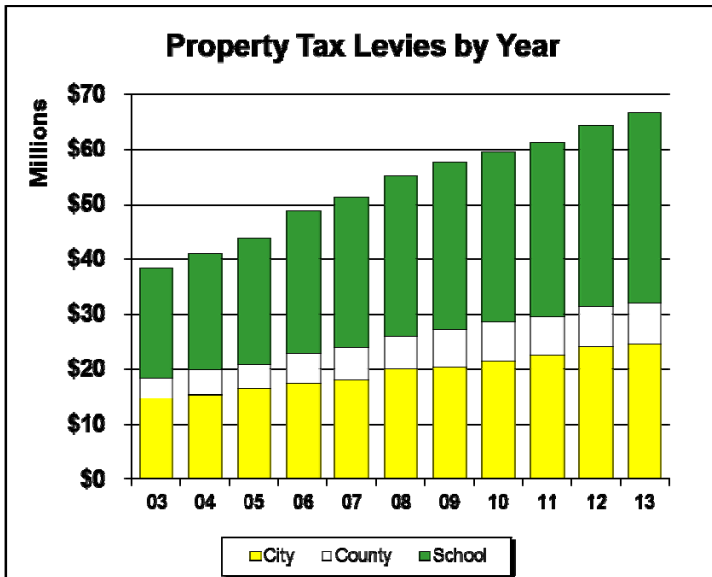
General Fund Revenue

General Fund revenues are estimated at \$89,274,173 or 2.3% higher than the amounts for the prior year. Property Taxes represent 58.9% of all budgeted funds revenue and 74.6% of the General Fund's funding.

General Fund City revenue increased 1.4% and School revenue decreased 2.8%. The Property Tax levy is proposed to increase 3.4%. The net increase in City revenue is due to minor increases licenses and permit fees and charges for services. The decrease in the School revenue is attributable to a decrease in tuition revenue from neighboring school districts and reductions in State education aid.

Estimated Revenue	FY12	FY13	Change	% Chng
City	10,209,971	10,348,465	138,494	1.4%
School	12,715,776	12,359,976	(355,800)	-2.8%
Property Taxes	64,350,115	66,565,732	2,215,617	3.4%
Budgetary Use of Fund Bal	0	0	0	NA
Total	87,275,862	89,274,173	1,998,311	2.3%

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 2013 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 \$2,612,606,600. An estimated increase of \$20,000,000 for the value of new construction represents the increased in net local assessed value.

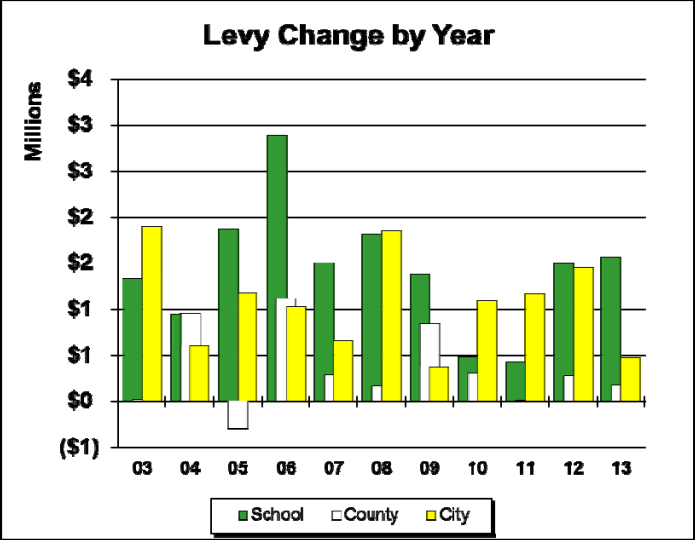
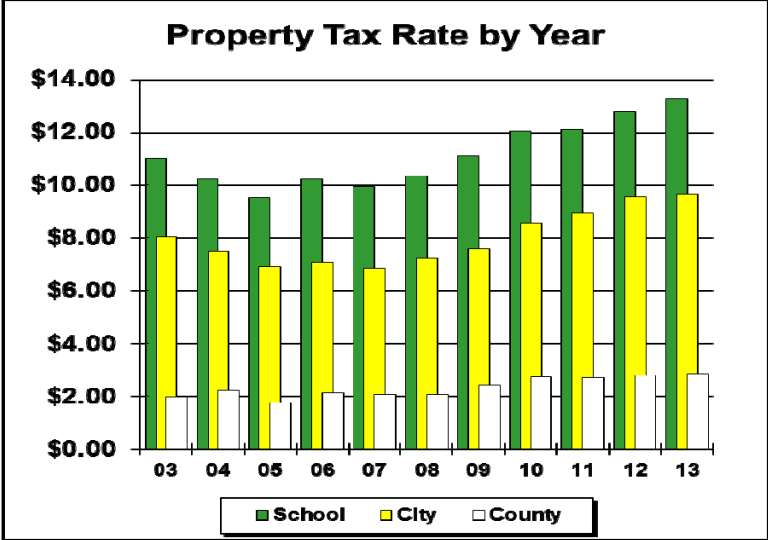
Tax Rate	FY12	FY13	Change	% Chng
City	9.54	9.65	0.11	1.2%
Use of Fund Balance	0.00	0.00	0.00	NA
Net City	9.54	9.65	0.11	1.2%
School - Local	10.26	10.71	0.45	4.4%
School - State	2.50	2.55	0.05	2.0%
Net School	12.76	13.26	0.50	3.9%
County Taxes	2.82	2.86	0.04	1.4%
Total	25.12	25.77	0.65	2.6%

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

Summary of City Tax Rate Change	
	Rate
Personal Services	0.24
Other Operation Costs	-
City Revenue Change	(0.05)
Total Operations & Maintenance	0.19
Capital Outlay & Reserve Transfer	0.03
Debt Service	(0.03)
City Budgetary Change	0.19
Change in Veterans Credit	-
Impact to City Rate of Valuation Change	(0.08)
Net City Tax Rate Change	0.11

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.



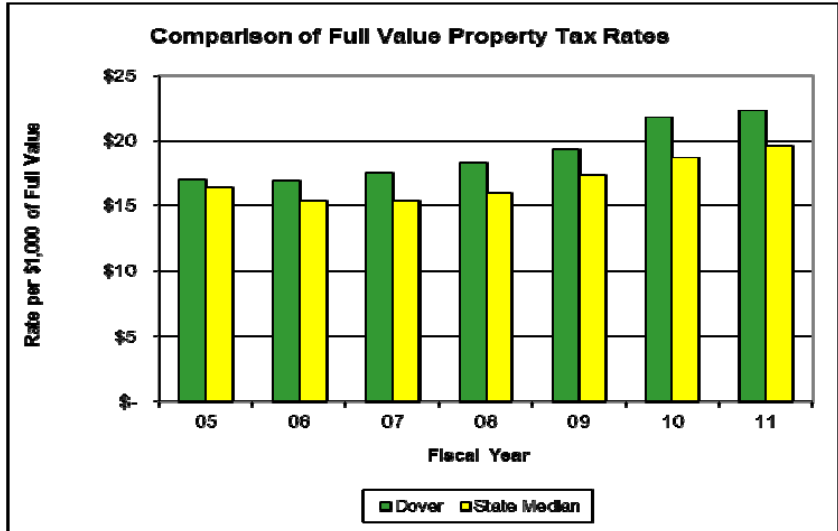
City of Dover

Fiscal Year 2013 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.

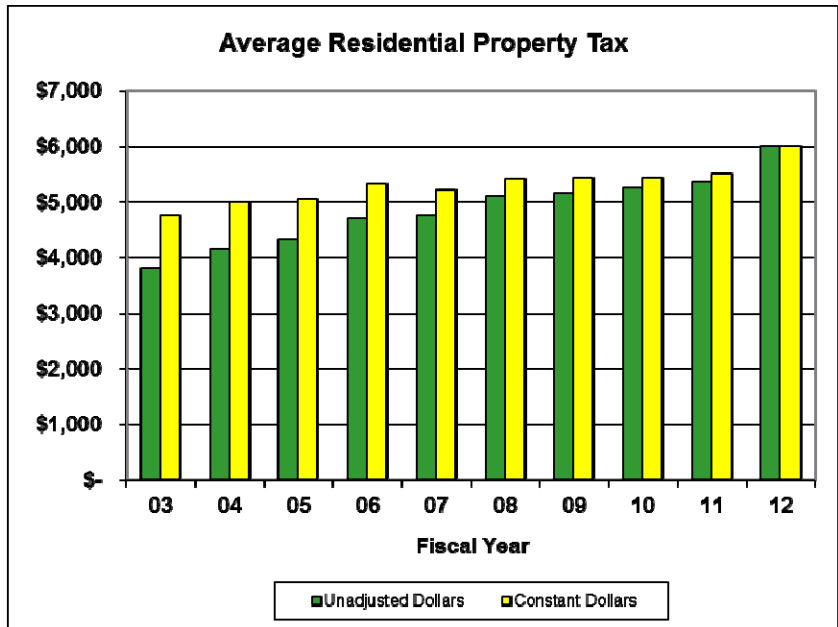
From a historical aspect, Dover's property tax rate has hovered at the median of all municipalities. The table shows 7 years of equalized tax rates for Dover and the median for all municipalities. This means that Dover's property tax rate is not in the higher or lower tax brackets, but is in the middle 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. FY12 equalization numbers will not be available until later in the year.



Residential Property Taxes

Average residential property taxes have increased 2.9% annually in constant dollars over a 10 year period (5.4% annually in nominal or unadjusted dollars). Over a 5 year period the annual increases are 2.9% and 4.8% for constant and nominal dollars, respectively.

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



Property Tax Fairness

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

An important fact to remember is that an increase in total assessed value **does not** increase the total amount of property tax revenue the City receives. Increases or decreases to total assessed value only increases or decreases the property tax rate. The amount of taxes to be raised is determined by the budget process, including final revisions by the NH Department of Revenue Administration. There are statistical

City of Dover

Fiscal Year 2013 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 2011 = Fiscal Year 2012).

Property Class	2004	2005	2006	2007	2008	2009	2010	2011
All Properties	95%	89%	95%	96%	95%	95%	97%	98%
Vacant Land	91%	76%	94%	82%	93%	96%	99%	94%
Single Family	93%	88%	94%	97%	95%	96%	97%	98%
Condominiums	96%	90%	95%	97%	95%	93%	97%	98%
Mobile Homes	94%	91%	94%	93%	90%	94%	96%	103%
Multi-Family Housing (2-3 units)	96%	86%	95%	90%	93%	89%	99%	101%
Apartments (more than 3 units)	93%	86%	98%	102%	91%	95%	91%	86%
Waterfront Improved	93%	92%	NA	81%	93%	92%	NA	95%
Waterfront Land Only	NA	93%	NA	NA	NA	NA	NA	NA
Commercial/Industrial	99%	89%	93%	86%	93%	94%	95%	96%

The 2011 ratios are preliminary and are expected to be certified by the DRA in late April 2012. 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%. The Tax Year 2000 ratios brought equity to the various classes of property. Even though there was a general increase in assessments, the overall ratio decreased as market values continued to increase dramatically. In Tax Year 2011 (current), an analysis was completed 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
2002	9.7	1.010
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	8.5	1.020
2011*	8.0	1.020

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 TY2011, it is estimated the COD would have increased to 9.9%. Also the PRD is within the acceptable range set by the IAAO. TY 2011 ratios are preliminary and are expected to be certified by the DRA in late April 2012.

City of Dover
Fiscal Year 2013 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 \$373,563 or 8.6%. The major components of the change are an increase of \$15,010 in purchased services, \$44,499 in operating

supplies, and \$75,000 in minor capital outlay and \$25,000 in transfer into capital reserve fund. There is an estimated increase of \$58,277 in interest expense. There is an estimated increase of \$225,666 in depreciation expense related to newly acquired capital assets, such as the infrastructure improvements for the North End Pressure Zone project.

Enterprise Funds	FY12	FY13	Change	% Chng
Water	4,336,199	4,709,762	373,563	8.6%
Sewer	6,040,410	6,404,327	363,917	6.0%
Internal Service	1,864,506	1,950,850	86,344	4.6%
Total	12,241,115	13,064,939	823,824	6.7%

The Sewer Fund is proposed at an increase of \$363,917 or 6.0%. The increase mainly relates to an increase of \$172,526 in personal services, an increase of \$131,041 in purchased services, a decrease of \$31,427 in operating supplies and \$12,500 in minor capital outlay.

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	FY12	FY13	Change	% Chng
Water	2,510,804	2,575,424	64,620	2.6%
Sewer	3,087,236	3,360,107	272,871	8.8%
Total	5,598,040	5,935,531	337,491	6.0%

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

In the proposed FY13 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, 2011, the City has an estimated \$42.2 million OPEB liability and the Actuarial Determined Annual Required Contribution (ARC) is estimated at \$3,765,850. The proposed FY13 budget for the OPEB Liability Fund is \$1,313,112 for pay-as-you-go OPEB obligations for 97 retirees, an decrease of \$56,772 or 4.1% over FY12 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	FY12	FY13	Change	% Chng
Water/HCF	3.97	4.36	0.39	9.8%
Sewer/HCF	5.43	5.78	0.35	6.4%
Combined W/S	9.40	10.14	0.74	7.9%

Financial Condition and Local Economy

Local Economy: The local economic environment over the past fiscal year has declined slightly in specific sectors including heavy manufacturing and commercial construction. A variety of services in architectural, cleaning, fitness, and general retail areas have experienced negative growth. Economic Development activity continues to support existing business retention with some success despite the continued loss of critically important credit and financing availability for local small businesses.

Through vigorous business relocation outreach coupled with stringent municipal spending restraint and wage freezes in the City's operations coupled with the approval of five Economic Revitalization Zone Districts have successfully brought thirty-five new/expanded businesses and 425 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 2011 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 4.8% which is 0.4% lower than this time last year. The seasonally adjusted unemployment rate, consistently lower than that of the U.S. (9.1%) and the State of New Hampshire (5.2%), was unchanged at the end of fiscal year 2011. The national unemployment rate decreased by 0.2% in the same period.

In combination with the current economic environment and unemployment levels, the median household income in Dover decreased by an estimated 2% from \$63,033 in FY10 to \$61,680 in FY11.

The number of motor vehicle permits increased to 29,280 in FY11 as compared to 28,334 in FY10. The number of building permits decreased from 396 in FY10 to 358 in FY11 and the average permit value decreased from \$73,795 to \$55,440. 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 2011. 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 obstacles to context sensitive development.

Residential sales continue to decline but 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 decline 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 marginal.

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 will initiate construction shortly.

In the downtown city core, the Children's Museum of New Hampshire continues to attract approximately 130,000 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 one project, a forty-eight (48) unit residential project consisting of two buildings along School Street. These units will have dramatic views of the waterfront and will be sold to individual owners.

The integration of the Dover waterfront redevelopment into the downtown continues with the opening of the Washington Street Bridge 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 condominium units, more than 30,000 square feet of new retail and office space, boating facilities and a restaurant along the riverfront.

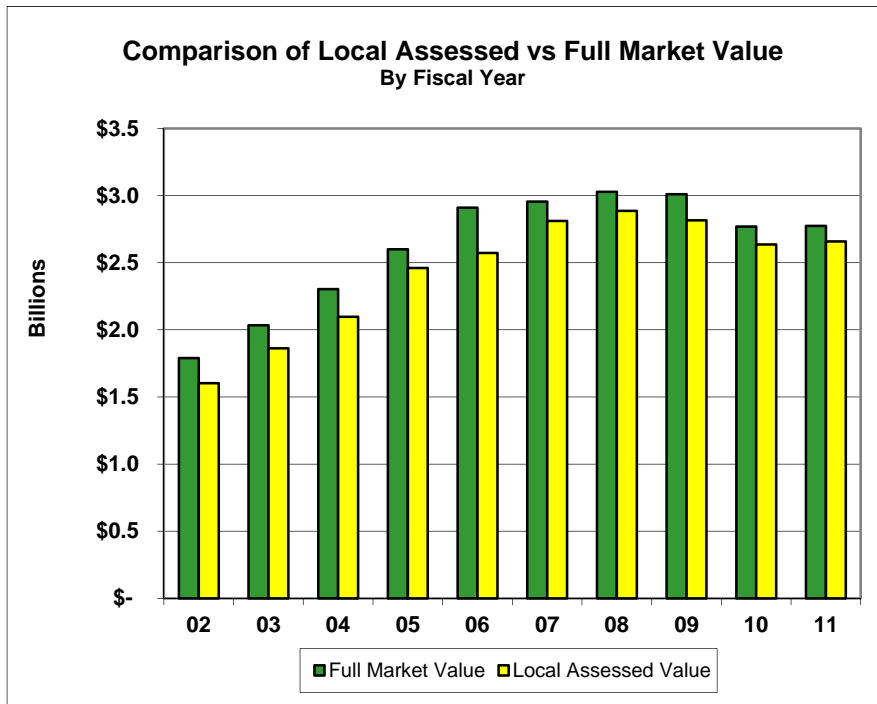
In the Enterprise Park, one new relocation candidate company is considering available parcels owned by DBIDA and another is purchasing a DBIDA owned building it currently leases. The purchase of the Cochecho Falls Mill by a mill developer is pending and expected to bring 60 apartments to the downtown core. Efforts are also underway 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.



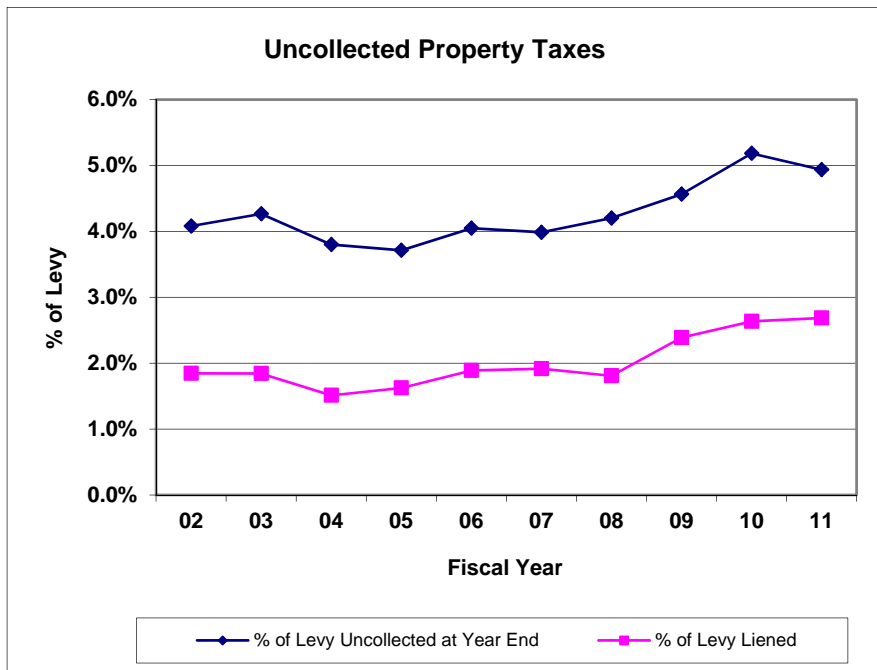
The recent trends in the national credit market continue to impact real estate activity throughout New England. While New Hampshire and Dover, in particular, are not immune, the level of increase in real estate transactions during the past year has been relatively small. The real estate sales activity in Dover for FY11 was 740 transactions versus 689 for FY10. This level of activity represents transfers of 7.5% of taxable parcels during FY11 up slightly from 7.0% in FY10. In conjunction with this activity, the number of taxable parcels increased from 9,825 in FY10 to 9,899 in FY11, a less than 1.0% increase. This increase in taxable parcels in combination with a stabilization of property values has resulted in the equalized property value per capita changing from \$92,554 for FY10 to \$92,051 in FY11, a decrease of less than 1% for the fiscal year.

Full market value as determined by the NH Department of Revenue Administration increased 0.1% during the fiscal year.



Assessed value as a ratio of full market value was 95.5%. In the second half of fiscal year 2011 the City's assessed property values appeared to be demonstrating stabilization in values based on sales data. As of April 1, 2011 the City's overall assessed values demonstrated a .67% decrease in value over the prior year.

The percentage of uncollected taxes for the current tax levy at the end of fiscal year 2011 decreased slightly to 4.9% as compared to 5.2% in FY10 (actual amount



decreasing from \$3.1 million to \$3.0 million). There were 366 parcels from the current tax levy with outstanding taxes that had a lien placed, down from 417 last year. The number of delinquent parcels decreased by 49 or 1.2%, however, the dollar amount of the liens increased slightly to 2.7% of the tax levy as compared to 2.6% for last year. The actual amount of the executed lien increased 4.7% from \$ 1,568,381 to \$1,641,606.

Financial Position: The City's General Fund ended Fiscal Year 2011 with an increase to its Unassigned Fund Balance of \$464,733 to \$5.94 million. The General Fund unassigned fund balance at June 30, 2011 was 6.84% of the FY12 budget (8% is the minimum requirement of the City Financial Policies). The Water Fund saw an increase in unrestricted net assets of \$2.13 million, from \$1,070,952

Unreserved Net Assets		
Fund	FY11	FY10
General	5,941,993	5,477,269
Water	3,205,197	1,070,952
Sewer	3,327,964	2,060,818
Total	12,475,154	8,609,039

to \$3,205,197. The Water Fund increase is primarily due to operating income of \$1.7 million. The Sewer Fund saw an increase in unrestricted net assets of \$1.27 million, from \$2,060,818 to \$3,327,964. A significant portion of the increase in unrestricted net assets of the Sewer Fund is the result of \$1.1 million in reimbursements being received from the State Revolving Loan Program for the River Street Pump Station and Wastewater Treatment Facility Aeration Blower projects which are collectively \$2.1 million in Construction in Progress at year end.

In FY2009 the Arena Fund was dissolved into the City's General Fund. The City continues efforts to balance the fiscal operations of the Arena, including scheduled fee increases and expenditure control.

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 1.42 with Water and Sewer Funds of 4.71 and 2.20, 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, 2011 the City had utilized 54.5% of its statutory debt limit, the School District utilized 14.7% of its statutory debt limit, and the Water Fund had utilized 5.2% 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, 2011 the percent of the City's more conservative debt policy used was 83.9%, the School was 52.7%. General Fund net debt per capita is at \$2,277, 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 10.5%. 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 28.9 being utilized. Net debt service to budget in the Water Fund is 31.1% and 20.2% within the Sewer Fund, within the 40% set by policy.

In 2010 Moody's reaffirmed the City's A1 rating and in May 2010 Moody's recalibrated the City's rating from the Municipal Rating Scale to the Global Rating Scale which resulted in the City's current rating of Aa2. Standard & Poor's reaffirmed their AA rating of the City in 2010. In fiscal year 2011 there were no changes to the City's credit ratings.

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

In 1996 the City Council, through the recommendation of an Ad Hoc Financial Planning Committee, adopted a comprehensive set of 12 City Financial Policies. These 12 policies addressed 6 major financial goals: Maintenance of Fund Reserves, Capital Improvements Program, Debt Management, Cash Management, Management of Enterprise Funds, and Budget Management. The City Council identified that various operational, financial and economic conditions had changed over the course of 14 years, and the recent decline of the national and state economy, necessitated the need to review and update the financial policies to ensure continuing improvement and sustaining of the City's financial health over the long term. On January 13, 2010 the City Council initiated the review and update process by establishing an Ad-hoc committee. The committee reported back to the City Council on March 16, 2011 recommending the adoption of 32 financial policies. 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 and in Appendix A of this Budget document.

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.

The City Manager, with the concurrence of the City Council, directed departments to reduce expenditures in FY2011 to counter-balance both expected 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.

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.

This page intentionally left blank.

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed

By Department

Function	Description	FY 12 City Council Adopted	FY 13 Department Requests	City Mgr Changes	FY 13 City Mgr Proposed	FY13-12 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
CITY COUNCIL							
41110	City Council	357,044	441,065	20,000	461,065	104,021	29.1%
EXECUTIVE							
41320	City Manager's Office	409,243	419,479	(14,943)	404,536	(4,707)	-1.2%
41530	City Attorney's Office	232,590	281,788	(37,345)	244,443	11,853	5.1%
46510	Business Assistance	130,000	130,000	0	130,000	0	0.0%
	Total Executive Dept.	771,833	831,267	(52,288)	778,979	7,146	0.9%
FINANCE							
41511	Finance & Accounting	738,694	754,796	(3,184)	751,612	12,918	1.7%
41513	Tax Assessment Division	404,753	407,253	(3,155)	404,098	(655)	-0.2%
41520	City Clerk & Tax Collection Division	411,255	413,177	(961)	412,216	961	0.2%
41525	Elections	39,861	39,869	0	39,869	8	0.0%
	Total Finance Dept.	1,594,563	1,615,095	(7,300)	1,607,795	13,232	0.8%
PLANNING							
41910	Planning Department	451,089	469,907	(6,380)	463,527	12,438	2.8%
	Total Planning Dept.	451,089	469,907	(6,380)	463,527	12,438	2.8%
POLICE							
42110	Police Department - Admin	232,843	242,166	(899)	241,267	8,424	3.6%
42120	Police Field Operations	3,444,354	3,582,530	(66,568)	3,515,962	71,608	2.1%
42150	Police Support	2,201,396	2,372,030	(154,752)	2,217,278	15,882	0.7%
42180	Public Safety Dispatch	682,225	821,158	(8,162)	812,996	130,771	19.2%
	Total Police Dept.	6,560,818	7,017,884	(230,381)	6,787,503	226,685	3.5%
FIRE & RESCUE							
42210	Fire & Rescue Administration	319,967	305,857	(1,108)	304,749	(15,218)	-4.8%
42220	Fire & Rescue Suppression	5,509,950	6,230,829	(294,153)	5,936,676	426,726	7.7%
42250	Inspection Services	434,844	455,489	(2,694)	452,795	17,951	4.1%
42280	Fire & Rescue Buildings	93,385	96,675	(2,268)	94,407	1,022	1.1%
	Total Fire & Rescue	6,358,146	7,088,850	(300,223)	6,788,627	430,481	6.8%
COMM SERV - PUBLIC WORKS							
43111	CSD - Administration	89,299	97,048	(3,701)	93,347	4,048	4.5%
43112	CSD - Engineering	238,912	246,887	(6,037)	240,850	1,938	0.8%
43121	CSD - Streets	1,546,712	2,675,412	(1,131,271)	1,544,141	(2,571)	-0.2%
43125	CSD - Snow Removal	470,273	486,648	(41,576)	445,072	(25,201)	-5.4%
43155	CSD - Storm Water	909,281	995,042	(127,099)	867,943	(41,338)	-4.5%
43160	CSD - Street Lighting	280,048	296,442	(10,000)	286,442	6,394	2.3%
43180	CSD - Facilities & Grounds	897,595	859,452	(12,049)	847,403	(50,192)	-5.6%
41941	CSD - General Gov't Buildings	263,828	353,376	(63,000)	290,376	26,548	10.1%
41951	CSD - Cemetery	177,691	185,182	(1,660)	183,522	5,831	3.3%
43240	CSD - Recycling & Waste Mgmt	645,169	634,878	(35,483)	599,395	(45,774)	-7.1%
	Total Public Works	5,518,808	6,830,367	(1,431,876)	5,398,491	(120,317)	-2.2%
RECREATION							
45110	Recreation Admin	301,664	300,133	(23,558)	276,575	(25,089)	-8.3%
45120	Recreation Programs	49,788	54,960	(9,750)	45,210	(4,578)	-9.2%
45121	McConnell Center	322,011	319,483	(131,585)	187,898	(134,113)	-41.6%
45124	Indoor Pool	409,256	438,533	(12,119)	426,414	17,158	4.2%
45125	Thompson Pool	123,553	125,916	(400)	125,516	1,963	1.6%
45149	Arena	984,790	1,004,516	(63,889)	940,627	(44,163)	-4.5%
	Total Recreation	2,191,062	2,243,541	(241,301)	2,002,240	(188,822)	-8.6%
PUBLIC LIBRARY							
45500	Public Library	1,056,980	1,067,852	(11,579)	1,056,273	(707)	-0.1%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed By Department							
Function	Description	FY 12 City Council Adopted	FY 13 Department Requests	City Mgr Changes	FY 13 City Mgr Proposed	FY13-12 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS (CONT.)							
HUMAN SERVICES							
44410	Human Services - Admin	248,873	256,317	(1,749)	254,568	5,695	2.3%
44430	Human Services - General Asst	461,000	607,285	(32,000)	575,285	114,285	24.8%
	Total Human Services	709,873	863,602	(33,749)	829,853	119,980	16.9%
	TOTAL DEPARTMENT APPROP	25,570,216	28,469,430	(2,295,077)	26,174,353	604,137	2.4%
OTHER CHARGES							
41991	Misc General Government	883,553	863,173	(34,265)	828,908	(54,645)	-6.2%
47100	Debt Service - City	5,828,662	5,742,561	0	5,742,561	(86,101)	-1.5%
49000	Transfers	1,975,493	2,163,183	(40,426)	2,122,757	147,264	7.5%
	Total Other Charges	8,687,708	8,768,917	(74,691)	8,694,226	6,518	0.1%
	TOTAL CITY GENERAL FUND APPROPRIATIONS	34,257,924	37,238,347	(2,369,768)	34,868,579	610,655	1.8%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
ESTIMATED REVENUE							
	City Revenues	10,209,971	10,386,845	(38,380)	10,348,465	138,494	1.4%
	Less County Portion of BPT		0		0	0	100.0%
	Use of Fund Balance	0	0	0	0	0	NA
	TOTAL OTHER REVENUE	10,209,971	10,386,845	(38,380)	10,348,465	138,494	1.4%
	TOTAL CITY ESTIMATED REVENUES	10,209,971	10,386,845	(38,380)	10,348,465	138,494	
PROPERTY TAXES							
	City Property Taxes	24,727,609	27,531,158	(2,331,388)	25,199,770	472,161	1.9%
	Use of Fund Balance Impact	0	0	0	0	0	NA
	Less Veteran Credit	(679,656)	(679,656)	0	(679,656)	0	0.0%
	Total City Property Tax	24,047,953	26,851,502	(2,331,388)	24,520,114	472,161	3.7%
	NET CITY PROPERTY TAX LEVY	24,047,953	26,851,502	(2,331,388)	24,520,114	472,161	0
ASSESSED VALUE							
	Gross Assesed Value (1)	2,641,809.500	2,661,809.500	0.000	2,661,809.500	20,000.000	0.8%
	Less Exemptions to Value (1)	(49,202.900)	(49,202.900)	0.000	(49,202.900)	0.000	0.0%
	NET ASSESSED VALUE (000s)	2,592,606.600	2,612,606.600	0.000	2,612,606.600	20,000.000	0.8%
ESTIMATED TAX RATE INFORMATION							
CITY MANAGER PROPOSED							
	City	9.54	10.54	(0.89)	9.65	0.11	1.2%
	Use of Fund Balance Credit	0.00	0.00	0.00	0.00	0.00	NA
	Net City	9.54	10.54	(0.89)	9.65	0.11	1.2%
	ESTIMATED CITY TAX RATE	9.54	10.54	(0.89)	9.65	0.11	1.2%

GENERAL FUND

Proposed (School Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 12 City Council Adopted	FY 13 Department Requests	City Mgr Changes	FY 13 City Mgr Proposed	FY13-12 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
EDUCATION							
46900	School Department Appropriation	41,638,606	42,926,277	0	42,926,277	1,287,671	3.1%
47190	Debt Service - School	4,075,515	3,997,009	0	3,997,009	(78,506)	-1.9%
TOTAL SCHOOL GENERAL FUND APPROPRIATIONS		45,714,121	46,923,286	0	46,923,286	1,209,165	2.6%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
School Local Revenues		12,715,776	12,359,976	0	12,359,976	(355,800)	-2.8%
Use of Fund Balance		0	0	0	0	0	NA
TOTAL OTHER REVENUE		12,715,776	12,359,976	0	12,359,976	(355,800)	-2.8%
PROPERTY TAXES							
Local School Property Tax		26,608,346	27,995,231	0	27,995,231	1,386,885	5.2%
State School Property Tax		6,389,999	6,568,079	0	6,568,079	178,080	2.8%
Total Education Property Tax		32,998,345	34,563,310	0	34,563,310	1,564,965	4.7%
NET EDUCATION PROPERTY TAX LEVY		32,998,345	34,563,310	0	34,563,310	1,564,965	4.7%
ASSESSED VALUE							
Gross Assesed Value (1)		2,641,809,500	2,661,809,500	0.000	2,661,809,500	20,000,000	0.8%
Less Exemptions to Value (1)		(49,202,900)	(49,202,900)	0.000	(49,202,900)	0,000	0.0%
NET ASSESSED VALUE (000s)		2,592,606,600	2,612,606,600	0.000	2,612,606,600	20,000,000	0.8%
ESTIMATED TAX RATE INFORMATION							
SCHOOL BOARD PROPOSED BUDGET							
School - Local		10.26	10.71	0.00	10.71	0.45	4.4%
School - State (2)		2.50	2.55	0.00	2.55	0.05	2.0%
Net School		12.76	13.26	0.00	13.26	0.50	3.9%
ESTIMATED SCHOOL TAX RATE		12.76	13.26	0.00	13.26	0.50	3.9%

(2) Applies to non-utility properties

GENERAL FUND

Proposed (County Only Tax Impact)

Summary of City Manager Proposed By Department							
Function	Description	FY 12 City Council Adopted	FY 13 Department Requests	City Mgr Changes	FY 13 City Mgr Proposed	FY13-12 Increase (Decrease)	% Incr (Decr)
APPROPRIATIONS							
48000	COUNTY TAX	7,303,817	7,482,308	0	7,482,308	178,491	2.4%
TOTAL COUNTY GENERAL FUND APPROPRIATIONS		7,303,817	7,482,308	0	7,482,308	178,491	2.4%
ESTIMATED REVENUE, TAXES AND ASSESSED VALUE							
ESTIMATED REVENUE		0	0	0	0	0	100.0%
TOTAL OTHER REVENUE		0	0	0	0	0	100.0%
PROPERTY TAXES							
County Tax Levy		7,303,817	7,482,308	0	7,482,308	178,491	2.4%
NET COUNTY PROPERTY TAX LEVY		7,303,817	7,482,308	0	7,482,308	178,491	2.4%
ASSESSED VALUE							
Gross Assesed Value (1)		2,641,809,500	2,661,809,500	0.000	2,661,809,500	20,000,000	0.8%
Less Exemptions to Value (1)		(49,202,900)	(49,202,900)	0.000	(49,202,900)	0,000	0.0%
NET ASSESSED VALUE (000s)		2,592,606,600	2,612,606,600	0.000	2,612,606,600	20,000,000	0.8%
ESTIMATED TAX RATE INFORMATION							
COUNTY							
COUNTY		2.82	2.86	0.00	2.86	0.05	1.7%
ESTIMATED COUNTY TAX RATE		2.82	2.86	0.00	2.86	0.05	1.7%

GENERAL FUND

Proposed (City Only Tax Cap)

Summary of City Manager Proposed

By Department

Function Description	FY 12 City Council Adopted	FY 13 Department Requests	City Mgr Changes	FY 13 City Mgr Proposed	FY13-12 Increase (Decrease)	% Incr (Decr)
By Budget Category						
Estimated Revenue:						
Taxes - Property	63,364,437	68,897,120	(2,331,388)	66,565,732	3,201,295	5.1%
Taxes - Other	318,500	416,500	0	416,500	98,000	30.8%
Licenses & Permits	4,149,130	4,220,905	0	4,220,905	71,775	1.7%
Intergovernmental	2,588,824	2,035,912	0	2,035,912	(552,912)	-21.4%
Charges for Services	3,026,600	3,095,366	(38,380)	3,056,986	30,386	1.0%
Misc. Revenue	502,297	440,437	0	440,437	(61,860)	-12.3%
Operating Transfers In	168,725	177,725	0	177,725	9,000	5.3%
Total City	74,118,513	79,283,965	(2,369,768)	76,914,197	2,795,684	3.8%
Education	12,800,610	12,359,976	0	12,359,976	(440,634)	-3.4%
Budgetary Use of Fund Balance	0	0	0	0	0	100.0%
TOTAL EST REVENUE	86,919,123	91,643,941	(2,369,768)	89,274,173	2,355,050	2.7%
Appropriations:						
10 Personal Services	18,451,399	19,784,152	(710,530)	19,073,622	622,223	3.4%
30 Purchased Services	3,254,846	3,388,002	(166,951)	3,221,051	(33,795)	-1.0%
60 Supplies	2,399,578	2,504,014	(113,054)	2,390,960	(8,618)	-0.4%
70 Capital Outlay	1,218,919	2,581,391	(1,307,042)	1,274,349	55,430	4.5%
80 Other Expenses	810,992	827,416	(31,765)	795,651	(15,341)	-1.9%
91 Operating Transfers Out	2,189,526	2,410,811	(40,426)	2,370,385	180,859	8.3%
92 Debt Service - City	5,828,662	5,742,561	0	5,742,561	(86,101)	-1.5%
Total City Appropriations	34,153,922	37,238,347	(2,369,768)	34,868,579	714,657	2.1%
95 Education	41,638,606	42,926,277	0	42,926,277	1,287,671	3.1%
92 Debt Service - School	4,075,515	3,997,009	0	3,997,009	(78,506)	-1.9%
Total Education	45,714,121	46,923,286	0	46,923,286	1,209,165	2.6%
99 Intergovernmental	7,051,080	7,482,308	0	7,482,308	431,228	6.1%
TOTAL APPROPRIATIONS	86,919,123	91,643,941	(2,369,768)	89,274,173	2,355,050	2.7%

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change	Tax Rate Impact
Acct	Description:	Incr(Decr)	In Dollars
<u>General Fund Appropriations - City Portion</u>			
41-4200	Personal Services	622,223	0.24
	Salaries & Wages	293,750	0.11
4130	Overtime Pay	60,221	0.02
4211	Health Insurance	181,277	0.07
	Net maximum increase of 5.4% to rates		
4220	Fica	22,828	0.01
4225	Medicare	16,456	0.01
4230	Retirement	89,056	0.03
4260	Workers Comp Insurance	(9,540)	(0.00)
	All Other 4100 & 4200 series accounts with changes less than \$10,000	(31,825)	(0.01)
43-4500	Purchased Services	(33,615)	(0.01)
4334	Legal Services	11,000	0.00
4339	Consulting Services	(39,140)	(0.01)
4420	Waste Collection Services	(5,000)	(0.00)
4421	Waste Disposal Services	(11,000)	(0.00)
4422	Contract Snowplowing	(15,000)	(0.01)
4431	Maint Chrgs - Buildings	(21,814)	(0.01)
4435	Maint Chrgs - Office Equipment	10,196	0.00
4441	Rental of Land & Buildings	83,108	0.03
	Various Depts		
4531	Telecommunications	(6,546)	(0.00)
4550	Printing & Binding	(14,739)	0.00
	All Other 4300 - 4500 series accounts with changes less than \$10,000	(24,680)	(0.01)
4600	Supplies and Materials	(8,618)	-
4611	Office Supplies	(11,440)	(0.01)
4612	Operating Supplies	(4,806)	(0.00)
4615	Clothing & Uniforms	(3,461)	(0.00)
4621	Natural Gas	(7,781)	(0.00)
4622	Electricity	(3,768)	(0.00)
	Various Dept		
4626	Vehicle Fuels	7,442	0.00
4635	Medicinal Supplies	9,300	0.00
4661	Fleet Maint Charge	16,835	0.01
	All Other 4600 series accounts with changes less than \$10,000	(10,939)	(0.00)
4700	Capital Outlay	55,250	0.02
	Land Improvements	(40,000)	(0.02)
	Building Improvements	20,000	0.01
	Machinery & Equipment	(6,500)	(0.00)
	Light Vehicles	-	-
	Computers & Communications Equip	106,750	0.04
	Books & Collections	-	-
	Bridges	(25,000)	(0.01)
4800	Other Expenses	(119,343)	(0.05)
4835	Grants/Subsidy	(25,179)	(0.01)
4840	Contingency	56,643	0.02
4891	Abatements	(129,002)	(0.05)
	All Other 4800 series accounts with changes less than \$10,000	(21,805)	(0.01)
4910	Operating Transfers	180,859	0.07
4912	Transfer to Special Revenue	20,859	0.01
4915	Transfer to Enterprise	130,000	0.05
4918	Transfer to Trust	30,000	0.01
	Transfer to Capital Reserve	CIP	

GENERAL FUND

Major Budget Changes & Tax Rate Impact		Budget Change Incr(Decr)	Tax Rate Impact In Dollars
Acct	Description:		
4920	Debt Service - City	(86,101)	(0.03)
4920	Bond Principal Payments	(53,505)	(0.02)
4921	Interest - Bonds Payments	(32,596)	(0.01)
Summary of City Appropriations Change			
	Operating Appropriations	611,506	
	Capital Outlay and Capital Transfers	85,250	
	Debt Service	(86,101)	
Total City Appropriation Change from Previous Year		610,655	0.24

General Fund Estimated Revenue - City Portion		Est Rev (Incr)Decr	Tax Rate Incr(Decr)
3100	Taxes - Non-property	(98,000)	(0.04)
3200	Licenses & Permits	(71,775)	(0.03)
3300	Intergovernmental	8,807	0.00
3400	Charges for Services	(30,386)	(0.01)
3500	Misc Revenue	61,860	0.02
3800	Operating Transfers	(9,000)	(0.00)
3900	Other Financing Sources	-	-
Total City Estimated Revenue Change from Previous Year		(138,494)	(0.05)
City Sub-Totals			
Total Tax Levy Changes & Tax Rate Impact - City Portion		472,161	0.19

Summary of Changes in Property Taxes and Tax Rate:		Tax Levy Incr(Decr)	Tax Rate Incr(Decr)
City Portion - Net of Operating Appropriations & Revenue		473,012	0.19
Capital Outlay and Capital Transfers		85,250	0.03
Debt Service		(86,101)	(0.03)
Change in Use of Fund Balance		-	-
Change in Veterans Tax Credit		-	-
Impact of Property Valuation Change		-	(0.08)
Total City		472,161	0.11
Local School Portion - Net of Appropriations and Revenue		1,465,391	0.56
Debt Service		(78,506)	(0.03)
School Portion - State Levy		178,080	0.05
Impact of Property Valuation Change		-	(0.08)
Total School		1,564,965	0.50
County Portion		178,491	0.07
Impact of Property Valuation Change		-	(0.02)
Total County		178,491	0.05
Total Impact on Property Taxes and Tax Rate		2,215,617	0.66
Assessed Value Change and Impact on Tax Rate included above		Assessed Value Change	Tax Rate Incr(Decr)
Total Impact of Property Valuation Change		20,000,000	(0.18)

WATER & SEWER FUNDS

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

Budget	WATER			
	FY12	FY13	Change	% Chng
Operations & Maintenance Costs:				
Personal Services	1,210,827	1,132,160	(78,667)	-6.5%
Purchased Services	301,718	316,728	15,010	5.0%
Supplies	661,547	706,046	44,499	6.7%
Minor Capital Outlay	87,500	162,500	75,000	85.7%
Other Expenses	249,212	257,990	8,778	3.5%
Total Operations & Maintenance	2,510,804	2,575,424	64,620	2.6%
Reconciliation to Budget:				
Depreciation	946,000	1,171,666	225,666	23.9%
Capital Reserve	475,000	500,000	25,000	5.3%
Interest on Debt	404,395	462,672	58,277	14.4%
Major Capital Outlay	0	0	0	NA
Total Budget	4,336,199	4,709,762	373,563	8.6%

SEWER			
FY12	FY13	Change	% Chng
1,320,754	1,493,280	172,526	13.1%
424,725	555,766	131,041	30.9%
982,711	951,284	(31,427)	-3.2%
100,000	87,500	(12,500)	100.0%
259,046	272,277	13,231	5.1%
3,087,236	3,360,107	272,871	8.8%
2,053,451	2,152,449	98,998	4.8%
420,000	440,000	20,000	4.8%
479,723	451,771	(27,952)	-5.8%
0	0	0	NA
6,040,410	6,404,327	363,917	6.0%

Debt Service Cash Requirements	FY12	FY13	Change	% Chng
Principal Payments	946,000	925,000	(21,000)	-2.2%
Principal Payments - New Issue	0	246,666	246,666	NA
Interest Payments	404,395	371,172	(33,223)	-8.2%
Interest Payments - New Issue	0	91,500	91,500	100.0%
Interest Payments - Notes	0	0	0	NA
Less Amortization	0	0	0	NA
Less State Aid	0	0	0	NA
Net Principal & Interest	1,350,395	1,634,338	283,943	21.0%

FY12	FY13	Change	% Chng
1,789,500	872,500	(917,000)	-51.2%
187,916	282,916	95,000	NA
401,468	264,046	(137,422)	-34.2%
103,783	187,725	83,942	80.9%
0	0	0	NA
0	0	0	NA
(884,848)	(22,283)	862,565	-97.5%
1,597,819	1,584,904	(12,915)	-0.8%

Capital Reserve Transfer	FY12	FY13	Change	% Chng
Ten Year Goal	5,000,000	5,000,000	0	0.0%
Effective Interest Rate	1.00%	1.00%	0.00%	0.0%
Annual Capital Reserve for Goal	477,910	477,910	0	0.0%
Budgeted Transfer	475,000	500,000	25,000	5.3%

FY12	FY13	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%
420,000	440,000	20,000	4.8%

WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

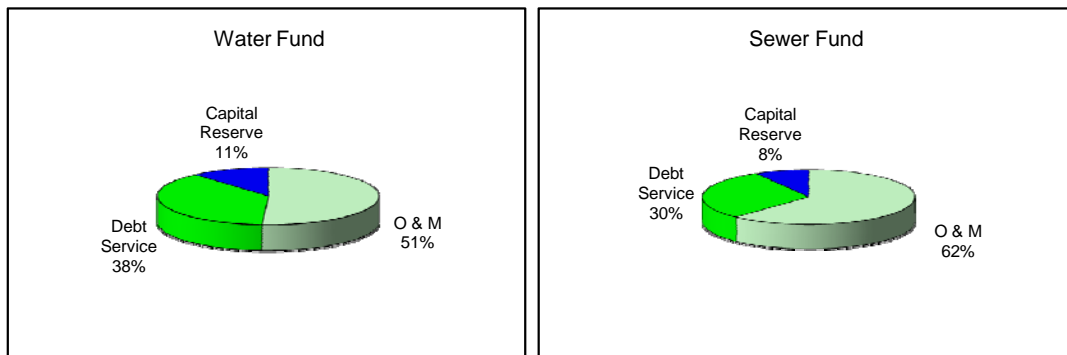
COST SUMMARY	WATER			
	FY12	FY13	Change	% Chng
Operations & Maintenance	2,510,804	2,575,424	64,620	2.6%
Debt Service	1,350,395	1,634,338	283,943	21.0%
Capital Reserve	475,000	500,000	25,000	5.3%
Total Costs	4,336,199	4,709,762	373,563	8.6%
Working Capital/Rounding	0	0	0	0.0%
Less Other Revenue	(355,871)	(348,706)	7,165	-2.0%
Net to be Raised by Rate	3,980,328	4,361,056	380,728	9.6%

COST SUMMARY	SEWER			
	FY12	FY13	Change	% Chng
Operations & Maintenance	3,087,236	3,360,107	272,871	8.8%
Debt Service	1,597,819	1,584,904	(12,915)	-0.8%
Capital Reserve	420,000	440,000	20,000	4.8%
Total Costs	5,105,055	5,385,011	279,956	5.5%
Working Capital/Rounding	0	0	0	-100.0%
Less Other Revenue	(68,200)	(68,000)	200	-0.3%
Net to be Raised by Rate	5,036,855	5,317,011	280,156	5.6%

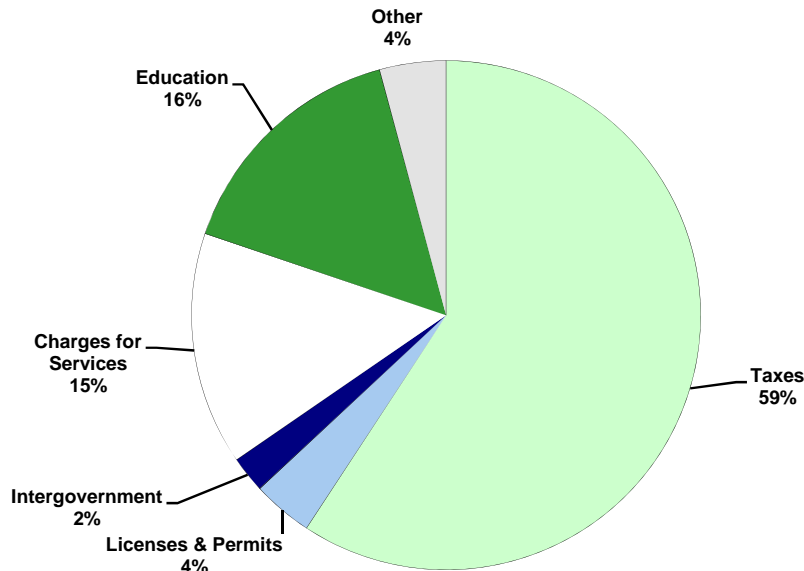
RATE SUMMARY	WATER			
	FY12	FY13	Change	% Chng
Billable Volume - HCF*	999,253	999,253	0	0.0%
Total Rate per HCF	3.97	4.36	0.39	9.8%
*Hundred Cubic Feet = 748 gal.				
Rate Breakdown - Dollars:				
Total O & M	2.14	2.22	0.08	3.7%
Debt Service	1.35	1.64	0.29	21.5%
Capital Reserve	0.48	0.50	0.02	4.2%
Rate Breakdown - Percentage:				
Total O & M	53.9%	50.9%	-3.0%	
Debt Service	34.0%	37.6%	3.6%	
Capital Reserve	12.1%	11.5%	-0.6%	

RATE SUMMARY	SEWER			
	FY12	FY13	Change	% Chng
Billable Volume - HCF*	919,714	919,714	0	0.0%
Total Rate per HCF	5.43	5.78	0.35	6.4%
% Both				7.87%
Rate Breakdown - Dollars:				
Total O & M	3.23	3.58	0.35	10.8%
Debt Service	1.74	1.72	(0.02)	-1.1%
Capital Reserve	0.46	0.48	0.02	4.3%
Rate Breakdown - Percentage:				
Total O & M	59.5%	61.9%	2.5%	
Debt Service	32.0%	29.8%	-2.3%	
Capital Reserve	8.5%	8.3%	-0.2%	

Utility Rate Breakdown



REVENUES ALL BUDGETED FUNDS



Type	FY11 Actual Realized	FY12 Council Adopted	FY13 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
Taxes	61,423,334	63,682,937	66,982,232	3,299,295	5.2%
Licenses & Permits	4,380,495	4,149,130	4,342,225	193,095	4.7%
Intergovernmental	3,133,862	3,479,869	2,612,477	(867,392)	-24.9%
Charges for Services	14,520,167	16,067,687	16,740,169	672,482	4.2%
Education	18,943,344	18,469,651	17,620,740	(848,911)	-4.6%
Other	3,202,662	4,723,783	4,761,820	38,037	0.8%
Totals	105,603,864	110,573,056	113,059,663	2,486,607	2.2%

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, 2012 - June 30, 2013

Estimated Revenue
Summary by Fund

Description	Prior Year Actual	Current Year Budget	City Mgr Proposed	Dollar Change	% Chng
1000 General Fund					
Taxes	61,423,334	63,682,937	66,982,232	3,299,295	5.2
Licenses & Permits	4,369,315	4,149,130	4,220,905	71,775	1.7
Intergovernmental	1,987,115	2,588,824	2,035,912	(552,912)	(21.4)
Charges for Services	2,754,510	3,026,600	3,056,986	30,386	1.0
Misc. Revenue	385,760	502,297	440,437	(61,860)	(12.3)
Education	12,368,891	12,800,610	12,359,976	(440,634)	(3.4)
Operating Transfers In	250,217	93,725	102,725	9,000	9.6
Other Financing Sources	328,432	75,000	75,000	0	0.0
Total 1000 General Fund	83,867,574	86,919,123	89,274,173	2,355,050	2.7
2100 CDBG - Entitlement Fund					
Intergovernmental	102,577	381,742	246,557	(135,185)	(35.4)
Charges for Services	12,247	3,500	6,000	2,500	71.4
Misc. Revenue	1,010	0	0	0	100.0
Operating Transfers In	0	23,679	189,185	165,506	699.0
Other Financing Sources	10,000	10,000	0	(10,000)	(100.0)
Total 2100 CDBG - Entitlement	125,834	418,921	441,742	22,821	5.4
2210 DOJ - Drug Ed & Enforce					
Intergovernmental	348,116	123,976	87,977	(35,999)	(29.0)
Operating Transfers In	101,291	157,403	102,128	(55,275)	(35.1)
Total 2210 DOJ - Drug Ed & Enforce	449,407	281,379	190,105	(91,274)	(32.4)
2220 DHA - Policing Fund					
Intergovernmental	130,000	138,585	110,255	(28,330)	(20.4)
Operating Transfers In	0	0	0	0	100.0
Total 2220 DHA - Policing	130,000	138,585	110,255	(28,330)	(20.4)
2245 DHHS - Assistance Programs					
Intergovernmental	126,599	125,000	124,936	(64)	(0.1)
Operating Transfers In	0	0	0	0	0.0
Total 2245 DHHS - Assistance Programs	126,599	125,000	124,936	(64)	(0.1)
2250 Youth Tobacco & Alcohol					
Intergovernmental	0	75,000	0	(75,000)	(100.0)
Misc. Revenue	0	0	0	0	0.0
Operating Transfers In	0	0	0	0	0.0
Total 2250 Youth Tobacco & Alcohol	0	75,000	0	(75,000)	(100.0)
2800 School Cafeteria Fund					
Education	1,412,380	1,398,164	1,398,164	0	0.0
Total 2800 School Cafeteria Fund	1,412,380	1,398,164	1,398,164	0	0.0
2820 School DOE Federal Grants Fund					
Education	2,950,207	2,907,041	2,715,962	(191,079)	(6.6)
Total 2820 School DOE Federal Grants	2,950,207	2,907,041	2,715,962	(191,079)	(6.6)
2900 School Special Pgms & Grants Fund					
Education	1,011,492	0	0	0	100.0
Total 2900 School Special Pgms & Grants	1,011,492	0	0	0	100.0
3207 Public Safety Special Details					
Charges for Services	213,878	255,055	224,361	(30,694)	(12.0)
Other Financing Sources	0	67,500	63,000	(4,500)	(6.7)
Total 2900 Public Safety Special Details	213,878	322,555	287,361	(35,194)	(10.9)
3213 Parking Activity Fund					
Charges for Services	241,909	450,725	325,000	(125,725)	(27.9)
Misc. Revenue	132,891	125,000	168,000	43,000	34.4
Licenses & Permits	11,180	0	121,320	121,320	0.0
Total 3213 Parking Activity Fund	385,980	575,725	614,320	38,595	6.7
3320 Residential Solid Waste Fund					
Charges for Services	915,889	950,663	950,663	0	0.0
Misc. Revenue	129	0	0	0	0.0
Other Financing Sources	0	0	0	0	100.0
Total 3320 Residential Solid Waste	916,018	950,663	950,663	0	0.0
3381 McConnell Center Fund					
Misc. Revenue	723,929	679,301	603,726	(75,575)	(11.1)
Operating Transfers In	84,238	91,859	221,479	129,620	141.1
Total 3381 McConnell Center Fund	808,167	771,160	825,205	54,045	7.0

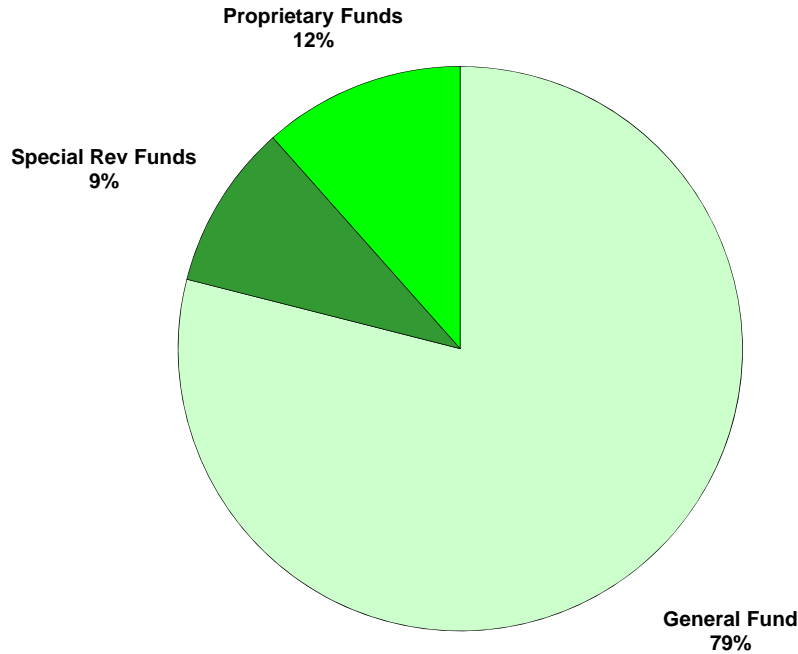
City of Dover
Fiscal Year 2013 Budget
July 1, 2012 - June 30, 2013

Estimated Revenue
Summary by Fund

Description	Prior Year Actual	Current Year Budget	City Mgr Proposed	Dollar Change	% Chng
3410 Recreation Programs Fund					
Charges for Services	295,542	383,317	390,648	7,331	1.9
Operating Transfers In	15,500	15,500	15,500	0	0.0
Misc. Revenue	10,784	10,000	10,000	0	0.0
Other Financing Sources	0	130,459	119,100	(11,359)	(8.7)
Total 3410 Recreation Programs	321,826	539,276	535,248	(4,028)	(0.7)
3455 Library Fines Fund					
Misc. Revenue	37,124	37,140	33,240	(3,900)	(10.5)
Other Financing Sources	0	39,492	33,600	(5,892)	(14.9)
Total 3455 Library Fines	37,124	76,632	66,840	(9,792)	(12.8)
3500 OPEB Liability Fund					
Operating Transfers In	955,452	1,369,884	1,313,112	(56,772)	(4.1)
Total 3381 McConnell Center Fund	955,452	1,369,884	1,313,112	(56,772)	(4.1)
3810 School Tuition Programs Fund					
Intergovernmental	0	0	0	0	100.0
Education	324,044	348,761	141,500	(207,261)	(59.4)
Total 3810 School Tuition Programs	324,044	348,761	141,500	(207,261)	(59.4)
3825 Alternative Education Fund					
Education	725,936	878,000	868,063	(9,937)	(1.1)
Other Financing Sources	0	0	0	0	100.0
Total 3825 Alternative Education Fund	725,936	878,000	868,063	(9,937)	(1.1)
3830 School Facilities Fund					
Charges for Services	0	0	0	0	100.0
Education	150,394	137,075	137,075	0	0.0
Total 3830 School Facilities Fund	150,394	137,075	137,075	0	0.0
5300 Water Fund					
Intergovernmental	0	0	0	0	0.0
Charges for Services	4,231,234	4,315,199	4,688,762	373,563	8.7
Misc. Revenue	49,190	21,000	21,000	0	0.0
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	0	0	0	0.0
Total 5300 Water Fund	4,280,424	4,336,199	4,709,762	373,563	8.6
5320 Sewer Fund					
Intergovernmental	77,679	46,742	6,840	(39,902)	(85.4)
Charges for Services	4,327,614	5,048,527	5,354,011	305,484	6.1
Misc. Revenue	57,531	31,000	31,000	0	0.0
Operating Transfers In	0	0	0	0	0.0
Other Financing Sources	0	1,013,139	1,012,476	(663)	(0.1)
Total 5320 Sewer Fund	4,462,824	6,139,408	6,404,327	264,919	4.3
6100 DoverNet Fund					
Charges for Services	480,413	492,178	516,962	24,784	5.0
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	176,232	130,387	(45,845)	(26.0)
Total 6100 DoverNet Fund	505,413	717,410	696,349	(21,061)	(2.9)
6110 Central Stores Fund					
Charges for Services	85,104	105,154	105,154	0	0.0
Total 6110 Central Stores Fund	85,104	105,154	105,154	0	0.0
6310 Fleet Maintenance Fund					
Charges for Services	572,430	649,704	734,557	84,853	13.1
Misc. Revenue	34,184	0	27,725	27,725	0.0
Other Financing Sources	0	5,173	0	(5,173)	(100.0)
Total 6310 Fleet Maintenance Fund	606,614	654,877	762,282	107,405	16.4
6800 Workers Compensation Fund					
Charges for Services	389,397	387,065	387,065	0	0.0
Misc. Revenue	0	0	0	0	0.0
Total 6800 Workers Compensation Fund	389,397	387,065	387,065	0	0.0
Total for All Budgeted Funds	105,242,088	110,573,057	113,059,663	2,486,606	2.2

This page intentionally left blank.

APPROPRIATIONS ALL BUDGETED FUNDS



Fund Type	FY11 Actual Realized	FY12 Council Adopted	FY13 City Mgr Proposed	Dollar Increase (Decrease)	Percent Incr(Decr) City Mgr
General Fund	83,627,882	86,919,123	89,274,173	2,355,050	2.7%
Special Rev Funds	11,105,411	11,313,821	10,720,551	(593,270)	-5.2%
Proprietary Funds	11,496,985	12,340,113	13,064,939	724,826	5.9%
Totals	106,230,278	110,573,057	113,059,663	2,486,606	2.2%

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 Human Services. 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, 2012 - June 30, 2013

Appropriations
Summary by Department

Description		Prior Year Actual	Current Year Budget	City Mgr. Proposed	Dollar Change	% Chng
City Council						
1000	General Fund	235,991	357,044	461,065	104,021	29.1
Total	City Council	235,991	357,044	461,065	104,021	29.1
Executive						
1000	General Fund	735,259	771,813	778,979	7,166	0.9
Total	Executive	735,259	771,813	778,979	7,166	0.9
Finance						
1000	General Fund	1,404,381	1,594,571	1,607,795	13,224	0.8
Total	Finance	1,404,381	1,594,571	1,607,795	13,224	0.8
Planning						
1000	General Fund	427,950	451,089	463,527	12,438	2.8
2100	CDBG - Entitlement	223,286	418,921	441,742	22,821	5.4
2101	CDBG - Recovery	6,200	0	0	0	0.0
3290	Conservation Fund	27,662	0	0	0	0.0
Total	Planning	685,098	870,010	905,269	35,259	4.1
Misc. Gen Gov't						
1000	General Fund	1,758,609	779,563	828,908	49,345	6.3
2130	DOE - Energy Efficiency	152,632	0	0	0	0.0
3500	OPEB Liability Fund	955,452	1,369,884	1,313,112	(56,772)	(4.1)
Total	Misc. Gen Gov't	2,866,693	2,149,447	2,142,020	(7,427)	(0.3)
Police						
1000	General Fund	6,123,358	6,560,818	6,787,503	226,685	3.5
2210	DOJ - Drug Ed & Enforce	446,881	281,379	190,105	(91,274)	(32.4)
2220	DHA - Policing	129,100	138,585	110,255	(28,330)	(20.4)
2245	DHHS - Assistance Programs	158,991	125,000	124,936	(64)	100.0
2250	Youth Tobacco & Alcohol	94,903	75,000	0	(75,000)	100.0
3207	Public Safety Special Details	201,076	274,950	262,361	(12,589)	(4.6)
3213	Parking Activity Fund	379,790	575,725	614,320	38,595	6.7
Total	Police	7,534,099	8,031,457	8,089,480	58,023	0.7
Fire & Rescue						
1000	General Fund	6,683,913	6,358,146	6,788,627	430,481	6.8
3207	Public Safety Special details	22,276	47,605	25,000	(22,605)	(47.5)
Total	Fire & Rescue	6,706,189	6,405,751	6,813,627	407,876	6.4
Comm Serv PW						
1000	General Fund	5,113,333	5,518,808	5,398,491	(120,317)	(2.2)
3320	Residential Solid Waste	805,258	950,663	950,663	0	0.0
5300	Water Fund	3,878,416	4,336,199	4,709,762	373,563	8.6

City of Dover
Fiscal Year 2011 Budget
 July 1, 2012 - June 30, 2013

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>
5320 Sewer Fund	5,825,152	6,139,408	6,404,327	264,919	4.3
Total Comm Serv PW	15,622,159	16,945,078	17,463,243	518,165	3.1
Recreation					
1000 General Fund	2,036,444	2,191,062	2,002,240	(188,822)	(8.6)
3381 McConnell Center	711,432	771,160	825,205	54,045	7.0
3410 Recreation Programs Fund	304,577	539,276	535,248	(4,028)	(0.7)
Total Recreation	3,052,453	3,501,498	3,362,693	(138,805)	(4.0)
Public Library					
1000 General Fund	1,011,484	1,056,980	1,056,273	(707)	(0.1)
3455 Library Fines	44,249	76,632	66,840	(9,792)	(12.8)
Total Public Library	1,055,733	1,133,612	1,123,113	(10,499)	(0.9)
Human Services					
1000 General Fund	783,613	709,873	829,853	119,980	16.9
Total Human Services	783,613	709,873	829,853	119,980	16.9
Debt Service					
1000 General Fund	10,032,503	9,904,177	9,739,570	(164,607)	(1.7)
Total Debt Service	10,032,503	9,904,177	9,739,570	(164,607)	(1.7)
Other Financing Uses					
1000 General Fund	245,213	1,975,493	2,122,757	147,264	7.5
6100 DoverNet Fund	714,645	717,410	696,349	(21,061)	(2.9)
6110 Central Stores Fund	90,724	105,154	105,154	0	0.0
6310 Fleet Maintenance Fund	660,647	654,877	762,282	107,405	16.4
6800 Workers Compensation Fund	327,401	387,065	387,065	0	0.0
Total Other Financing Sources/Uses	2,038,630	3,839,999	4,073,607	233,608	6.1
Education					
1000 General Fund	40,002,560	41,638,606	42,926,277	1,287,671	3.1
2800 School Cafeteria Fund	1,300,362	1,398,164	1,398,164	0	0.0
2820 DOE Federal Grants	3,060,579	2,907,041	2,715,962	(191,079)	(6.6)
2900 School Special Pgms & Grants	999,241	0	0	0	0.0
3810 School Tuition Programs	318,139	348,761	141,500	(207,261)	(59.4)
3825 Alternative Education Fund	784,711	878,000	868,063	(9,937)	(1.1)
3830 School Facilities Fund	165,108	137,075	137,075	0	0.0
Total Education	46,630,700	47,307,647	48,187,041	879,394	1.9
Intergovernmental					
1000 General Fund	7,033,271	7,051,080	7,482,308	431,228	6.1
Total Intergovernmental	7,033,271	7,051,080	7,482,308	431,228	6.1
Total All Funds	106,416,772	110,573,057	113,059,663	2,486,606	2.2

This page intentionally left blank.

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
1000 General Fund							
1000.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$2,049,638	\$2,041,710	\$2,101,337	\$2,064,306	\$22,596	1.11
1000.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$8,567,612	\$8,975,895	\$9,461,053	\$9,310,352	\$334,457	3.73
1000.0.000.00000.4120.00000.00.000	Temporary Employees	\$458,118	\$481,926	\$509,198	\$421,824	(\$60,102)	(12.47)
1000.0.000.00000.4125.00000.00.000	Elected Officials	\$18,983	\$20,518	\$20,518	\$20,518	\$0	0.00
1000.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,241,395	\$743,205	\$1,083,866	\$803,426	\$60,221	8.10
1000.0.000.00000.4170.00000.00.000	Longevity Pay	\$160,053	\$161,617	\$160,416	\$158,416	(\$3,201)	(1.98)
1000.0.000.00000.4211.00000.00.000	Health Insurance	\$2,664,128	\$2,902,985	\$3,189,616	\$3,084,262	\$181,277	6.24
1000.0.000.00000.4212.00000.00.000	Dental Insurance	\$130,400	\$140,429	\$111,993	\$110,535	(\$29,894)	(21.29)
1000.0.000.00000.4213.00000.00.000	Life Insurance	\$24,359	\$24,583	\$25,041	\$24,777	\$194	0.79
1000.0.000.00000.4214.00000.00.000	Disability Insurance	\$6,856	\$6,958	\$7,266	\$7,266	\$308	4.43
1000.0.000.00000.4220.00000.00.000	FICA	\$364,605	\$353,602	\$390,230	\$376,430	\$22,828	6.46
1000.0.000.00000.4225.00000.00.000	Medicare	\$175,525	\$160,490	\$180,174	\$176,946	\$16,456	10.25
1000.0.000.00000.4230.00000.00.000	Retirement	\$1,528,085	\$1,858,905	\$1,963,971	\$1,947,961	\$89,056	4.79
1000.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$56,415	\$64,969	\$64,255	\$62,255	(\$2,714)	(4.18)
1000.0.000.00000.4250.00000.00.000	Unemployment	\$21,475	\$30,000	\$30,000	\$30,000	\$0	0.00
1000.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$245,350	\$245,350	\$246,680	\$235,810	(\$9,540)	(3.89)
1000.0.000.00000.4290.00000.00.000	FSA Fees	\$2,318	\$3,166	\$3,447	\$3,447	\$281	8.88
1000.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$32,556	\$42,091	\$42,091	\$42,091	\$0	0.00
1000.0.000.00000.4295.00000.00.000	Compensated Absences	\$441,395	\$193,000	\$193,000	\$193,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$18,189,265	\$18,451,399	\$19,784,152	\$19,073,622	\$622,223	3.37
1000.0.000.00000.4311.00000.00.000	Administrative Services	\$3,235	\$5,800	\$5,800	\$4,300	(\$1,500)	(25.86)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4312.00000.00.000	Management Services	\$159,999	\$202,515	\$199,200	\$199,200	(\$3,315)	(1.64)
1000.0.000.00000.4334.00000.00.000	Legal Services	\$38,160	\$82,000	\$132,000	\$93,000	\$11,000	13.41
1000.0.000.00000.4335.00000.00.000	Auditing Services	\$8,539	\$15,133	\$15,133	\$15,133	\$0	0.00
1000.0.000.00000.4336.00000.00.000	Medical Services	\$10,230	\$17,266	\$17,613	\$16,701	(\$565)	(3.27)
Budg_Cat: Purchased Services - 300		\$220,163	\$322,714	\$369,746	\$328,334	\$5,620	1.74
1000.0.000.00000.4336.00000.00.000	Medical Services	\$59	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$59	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4337.00000.00.000	Dental Services	\$0	\$300	\$300	\$300	\$0	0.00
1000.0.000.00000.4339.00000.00.000	Consulting Services	\$45,393	\$71,480	\$32,340	\$32,340	(\$39,140)	(54.76)
1000.0.000.00000.4341.00000.00.000	Technical Services	\$20,914	\$16,391	\$18,391	\$17,391	\$1,000	6.10
1000.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$38,739	\$53,164	\$57,320	\$54,820	\$1,656	3.11
1000.0.000.00000.4420.00000.00.000	Waste Collection Services	\$381,690	\$386,000	\$386,000	\$381,000	(\$5,000)	(1.30)
1000.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$81,735	\$93,000	\$92,000	\$82,000	(\$11,000)	(11.83)
1000.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$51,221	\$85,000	\$85,000	\$70,000	(\$15,000)	(17.65)
1000.0.000.00000.4423.00000.00.000	Cleaning Services	\$1,492	\$3,599	\$3,599	\$3,599	\$0	0.00
1000.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$98,563	\$163,169	\$165,355	\$141,355	(\$21,814)	(13.37)
1000.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$155,474	\$198,000	\$209,000	\$203,000	\$5,000	2.53
1000.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$45,041	\$47,493	\$44,430	\$41,630	(\$5,863)	(12.34)
1000.0.000.00000.4434.00000.00.000	Maint Chrgs - Vehicles	\$57,844	\$63,050	\$56,050	\$56,050	(\$7,000)	(11.10)
1000.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$288,077	\$342,483	\$360,679	\$352,679	\$10,196	2.98
1000.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$819,246	\$695,316	\$802,424	\$778,424	\$83,108	11.95
1000.0.000.00000.4443.00000.00.000	Rental of Equipment	\$69,922	\$88,481	\$88,435	\$83,135	(\$5,346)	(6.04)
1000.0.000.00000.4521.00000.00.000	Property Insurance	\$51,837	\$55,263	\$55,586	\$55,586	\$323	0.58

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$45,160	\$48,169	\$46,376	\$46,376	(\$1,793)	(3.72)
1000.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$52,104	\$53,949	\$55,228	\$55,228	\$1,279	2.37
1000.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$124,732	\$135,858	\$135,858	\$135,858	\$0	0.00
1000.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$8,514	\$10,000	\$10,000	\$10,000	\$0	0.00
1000.0.000.00000.4531.00000.00.000	Telecommunications	\$150,951	\$164,749	\$160,203	\$158,203	(\$6,546)	(3.97)
1000.0.000.00000.4534.00000.00.000	Postage	\$57,295	\$74,252	\$74,452	\$71,452	(\$2,800)	(3.77)
1000.0.000.00000.4540.00000.00.000	Advertising	\$18,529	\$23,541	\$23,741	\$22,241	(\$1,300)	(5.52)
1000.0.000.00000.4550.00000.00.000	Printing & Binding	\$6,234	\$31,164	\$28,864	\$16,425	(\$14,739)	(47.29)
1000.0.000.00000.4580.00000.00.000	Travel Expense	\$13,521	\$23,761	\$20,305	\$19,305	(\$4,456)	(18.75)
1000.0.000.00000.4591.00000.00.000	Special Programs	\$12,708	\$2,500	\$4,500	\$2,500	\$0	0.00
1000.0.000.00000.4592.00000.00.000	Emergency Shelter	\$1,260	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$2,698,196	\$2,932,132	\$3,018,436	\$2,892,897	(\$39,235)	(1.34)
1000.0.000.00000.4611.00000.00.000	Office Supplies	\$63,561	\$87,055	\$78,115	\$75,615	(\$11,440)	(13.14)
1000.0.000.00000.4612.00000.00.000	Operating Supplies	\$266,838	\$287,818	\$307,512	\$283,012	(\$4,806)	(1.67)
1000.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$81,379	\$87,415	\$85,690	\$83,954	(\$3,461)	(3.96)
1000.0.000.00000.4619.00000.00.000	Supplies for Resale	\$1,795	\$2,000	\$2,000	\$2,000	\$0	0.00
1000.0.000.00000.4621.00000.00.000	Natural Gas	\$148,611	\$153,332	\$159,819	\$145,551	(\$7,781)	(5.07)
1000.0.000.00000.4622.00000.00.000	Electricity	\$679,912	\$691,988	\$708,970	\$688,220	(\$3,768)	(0.54)
1000.0.000.00000.4623.00000.00.000	Propane	\$13,840	\$14,740	\$15,236	\$14,736	(\$4)	(0.03)
1000.0.000.00000.4624.00000.00.000	Heating Oil	\$57,155	\$71,204	\$88,904	\$73,404	\$2,200	3.09
1000.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$228,645	\$261,321	\$279,563	\$268,763	\$7,442	2.85
1000.0.000.00000.4631.00000.00.000	Food/Food Services	\$5,977	\$10,050	\$10,150	\$8,900	(\$1,150)	(11.44)
1000.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$50,671	\$46,564	\$57,764	\$55,864	\$9,300	19.97
1000.0.000.00000.4640.00000.00.000	Books/Publications	\$12,752	\$23,400	\$23,440	\$21,440	(\$1,960)	(8.38)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
1000.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$53,656	\$54,887	\$53,054	\$53,054	(\$1,833)	(3.34)
1000.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$82,930	\$122,100	\$127,100	\$119,500	(\$2,600)	(2.13)
1000.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$17,348	\$18,800	\$22,300	\$17,300	(\$1,500)	(7.98)
1000.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$163,874	\$135,793	\$135,793	\$134,543	(\$1,250)	(0.92)
1000.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$227,374	\$280,958	\$297,793	\$297,793	\$16,835	5.99
1000.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$35,935	\$50,153	\$50,811	\$47,311	(\$2,842)	(5.67)
Budg_Cat: Supplies - 600		\$2,192,253	\$2,399,578	\$2,504,014	\$2,390,960	(\$8,618)	(0.36)
1000.0.000.00000.4715.00000.00.000	Land Improvements	\$575,999	\$925,000	\$2,110,000	\$885,000	(\$40,000)	(4.32)
1000.0.000.00000.4725.00000.00.000	Building Improvements	\$5,475	\$27,500	\$95,500	\$47,500	\$20,000	72.73
1000.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$66,438	\$44,500	\$45,125	\$38,000	(\$6,500)	(14.61)
1000.0.000.00000.4742.00000.00.000	Light Vehicles	\$87,953	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$103	\$0	\$0	\$0	\$0	0.00
1000.0.000.00000.4745.00000.00.000	Computers & Communication	\$11,690	\$26,050	\$132,800	\$132,800	\$106,750	409.79
1000.0.000.00000.4748.00000.00.000	Books and Collections	\$97,103	\$95,869	\$97,786	\$95,869	\$0	0.00
1000.0.000.00000.4752.00000.00.000	Bridges	\$286,840	\$100,000	\$100,000	\$75,000	(\$25,000)	(25.00)
Budg_Cat: Capital Outlay - 700		\$1,131,601	\$1,218,919	\$2,581,211	\$1,274,169	\$55,250	4.53
1000.0.000.00000.4810.00000.00.000	Membership Dues	\$42,884	\$46,068	\$46,203	\$46,203	\$135	0.29
1000.0.000.00000.4819.00000.00.000	Fees & Charges	\$5,627	\$9,805	\$10,365	\$10,365	\$560	5.71
1000.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$225,303	\$464,994	\$424,815	\$439,815	(\$25,179)	(5.41)
1000.0.000.00000.4840.00000.00.000	Contingency	\$46,952	\$131,125	\$197,033	\$187,768	\$56,643	43.20
1000.0.000.00000.4891.00000.00.000	Abatements	\$83,158	\$100,000	\$100,000	\$75,000	(\$25,000)	(25.00)
1000.0.000.00000.4895.00000.00.000	Cost of Sales	\$614	\$4,000	\$4,000	\$1,500	(\$2,500)	(62.50)
1000.0.000.00000.4896.00000.00.000	Cost of Sales - Food	\$25,290	\$35,000	\$30,000	\$25,000	(\$10,000)	(28.57)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City	Dollar Change	Percent Change
					Manager Proposed		
1000.0.000.00000.4897.00000.00.000.000. Cost of Sales - Misc		\$9,920	\$20,000	\$15,000	\$10,000	(\$10,000)	(50.00)
Budg_Cat: Other Expenses - 800		\$439,748	\$810,992	\$827,416	\$795,651	(\$15,341)	(1.89)
1000.0.000.00000.4912.00000.00.000.000. Transfer to Special Rev		\$1,312,911	\$1,644,526	\$1,705,811	\$1,665,385	\$20,859	1.27
1000.0.000.00000.4915.00000.00.000.000. Transfer to Enterprise		\$130,000	\$0	\$130,000	\$130,000	\$130,000	0.00
1000.0.000.00000.4918.00000.00.000.000. Transfer to Trust		\$245,213	\$545,000	\$575,000	\$575,000	\$30,000	5.50
Budg_Cat: Operating Transfers Out - 910		\$1,688,124	\$2,189,526	\$2,410,811	\$2,370,385	\$180,859	8.26
1000.0.000.00000.4920.00000.00.000.000. Principal Payments		\$6,724,496	\$6,662,120	\$6,557,165	\$6,557,165	(\$104,955)	(1.58)
1000.0.000.00000.4921.00000.00.000.000. Interest - Bonds		\$3,308,008	\$3,242,057	\$3,182,405	\$3,182,405	(\$59,652)	(1.84)
Budg_Cat: Debt Service - 920		\$10,032,503	\$9,904,177	\$9,739,570	\$9,739,570	(\$164,607)	(1.66)
1000.0.000.00000.4950.00000.00.000.000. Education		\$40,002,560	\$41,638,606	\$42,926,277	\$42,926,277	\$ 1,287,671	3.10
Budg_Cat: Education - 950		\$40,002,560	\$41,638,606	\$42,926,277	\$42,926,277	\$ 1,287,671	3.10
1000.0.000.00000.4990.00000.00.000.000. County Tax		\$7,033,271	\$7,051,080	\$7,482,308	\$7,482,308	\$431,228	6.12
Budg_Cat: Intergovernmental - 990		\$7,033,271	\$7,051,080	\$7,482,308	\$7,482,308	\$431,228	6.12
Func: UNDESIGNATED - 00000		\$83,627,743	\$86,919,123	\$91,643,941	\$89,274,173	\$ 2,355,050	2.71

rptGLGenBudgetRptUsingDefinition

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: General Fund - 1000		\$83,627,743	\$86,919,123	\$91,643,941	\$89,274,173	\$ 2,355,050	2.71

rptGLGenBudgetRptUsingDefinition

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2100 CDBG - Entitlement							
2100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$62,543	\$82,336	\$62,735	\$62,735	(\$19,601)	(23.81)
2100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$16,768	\$11,322	\$11,780	\$11,780	\$458	4.05
2100.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$1,348	\$881	\$881	(\$467)	(34.64)
2100.0.000.00000.4211.00000.00.000	Health Insurance	\$30,208	\$27,473	\$23,210	\$23,210	(\$4,263)	(15.52)
2100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,555	\$1,193	\$754	\$754	(\$439)	(36.80)
2100.0.000.00000.4213.00000.00.000	Life Insurance	\$244	\$224	\$180	\$180	(\$44)	(19.64)
2100.0.000.00000.4214.00000.00.000	Disability Insurance	\$0	\$21	\$23	\$23	\$2	9.52
2100.0.000.00000.4220.00000.00.000	FICA	\$4,414	\$5,327	\$4,181	\$4,181	(\$1,146)	(21.51)
2100.0.000.00000.4225.00000.00.000	Medicare	\$1,046	\$1,246	\$977	\$977	(\$269)	(21.59)
2100.0.000.00000.4230.00000.00.000	Retirement	\$7,229	\$10,493	\$6,675	\$6,675	(\$3,818)	(36.39)
2100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$290	\$300	\$300	\$300	\$0	0.00
2100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,798	\$610	\$610	\$610	\$0	0.00
2100.0.000.00000.4290.00000.00.000	FSA Fees	\$36	\$88	\$71	\$71	(\$17)	(19.32)
Budg_Cat: Personal Services - 100		\$126,130	\$141,981	\$112,377	\$112,377	(\$29,604)	(20.85)
2100.0.000.00000.4335.00000.00.000	Auditing Services	\$3,410	\$4,158	\$4,185	\$4,185	\$27	0.65
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	\$159	\$163	\$320	\$320	\$157	96.32
2100.0.000.00000.4531.00000.00.000	Telecommunications	\$462	\$400	\$400	\$400	\$0	0.00
2100.0.000.00000.4534.00000.00.000	Postage	\$0	\$100	\$100	\$100	\$0	0.00
2100.0.000.00000.4540.00000.00.000	Advertising	\$902	\$166	\$166	\$166	\$0	0.00
2100.0.000.00000.4580.00000.00.000	Travel Expense	\$871	\$366	\$366	\$366	\$0	0.00
Budg_Cat: Purchased Services - 300		\$5,804	\$5,553	\$5,737	\$5,737	\$184	3.31

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2100.0.000.00000.4611.00000.00.000	Office Supplies	\$299	\$100	\$228	\$228	\$128	128.00
Budg_Cat:	Supplies - 600	\$299	\$100	\$228	\$228	\$128	128.00
2100.0.000.00000.4835.00000.00.000	Grants/Subsidy	\$91,053	\$271,287	\$323,400	\$323,400	\$52,113	19.21
Budg_Cat:	Other Expenses - 800	\$91,053	\$271,287	\$323,400	\$323,400	\$52,113	19.21
Func:	UNDESIGNATED - 00000	\$223,286	\$418,921	\$441,742	\$441,742	\$22,821	5.45

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: CDBG - Entitlement - 2100		\$223,286	\$418,921	\$441,742	\$441,742	\$22,821	5.45

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2210 DOJ - Drug ED & Enforcement							
2210.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$162,034	\$180,001	\$121,514	\$121,514	(\$58,487)	(32.49)
2210.0.000.00000.4130.00000.00.000	Overtime Pay	\$69,699	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4170.00000.00.000	Longevity Pay	\$2,400	\$2,000	\$400	\$400	(\$1,600)	(80.00)
2210.0.000.00000.4211.00000.00.000	Health Insurance	\$38,560	\$57,912	\$34,927	\$34,927	(\$22,985)	(39.69)
2210.0.000.00000.4212.00000.00.000	Dental Insurance	\$2,153	\$2,765	\$1,093	\$1,093	(\$1,672)	(60.47)
2210.0.000.00000.4213.00000.00.000	Life Insurance	\$257	\$410	\$268	\$268	(\$142)	(34.63)
2210.0.000.00000.4220.00000.00.000	FICA	\$3,973	\$3,611	\$0	\$0	(\$3,611)	(100.00)
2210.0.000.00000.4225.00000.00.000	Medicare	\$3,384	\$2,434	\$1,659	\$1,659	(\$775)	(31.84)
2210.0.000.00000.4230.00000.00.000	Retirement	\$30,644	\$26,846	\$24,230	\$24,230	(\$2,616)	(9.74)
2210.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$2,712	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$315,817	\$275,979	\$184,091	\$184,091	(\$91,888)	(33.30)
2210.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$100	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$100	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$1,995	\$1,995	\$1,330	\$1,330	(\$665)	(33.33)
Budg_Cat: Personal Services - 100		\$1,995	\$1,995	\$1,330	\$1,330	(\$665)	(33.33)
2210.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$847	\$847	\$847	\$0	0.00
2210.0.000.00000.4341.00000.00.000	Technical Services	\$1,045	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$3,620	\$2,558	\$3,837	\$3,837	\$1,279	50.00
Budg_Cat: Purchased Services - 300		\$4,665	\$3,405	\$4,684	\$4,684	\$1,279	37.56

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2210.0.000.00000.4534.00000.00.000	Postage	\$404	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$404	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4580.00000.00.000	Travel Expense	\$6,495	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$6,495	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4580.00000.00.000	Travel Expense	\$125	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4612.00000.00.000	Operating Supplies	\$2,778	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$3,992	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$1,649	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$8,544	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$38,997	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4742.00000.00.000	Light Vehicles	\$17,056	\$0	\$0	\$0	\$0	0.00
2210.0.000.00000.4745.00000.00.000	Computers & Communication:	\$52,808	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$108,861	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$446,881	\$281,379	\$190,105	\$190,105	(\$91,274)	(32.44)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: DOJ - Drug Ed & Enforce - 2210		\$446,881	\$281,379	\$190,105	\$190,105	(\$91,274)	(32.44)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2220 DHA - Policing							
2220.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$88,720	\$92,210	\$69,318	\$69,318	(\$22,892)	(24.83)
2220.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$600	\$400	\$400	(\$200)	(33.33)
2220.0.000.00000.4211.00000.00.000	Health Insurance	\$23,244	\$25,449	\$21,284	\$21,284	(\$4,165)	(16.37)
2220.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,081	\$1,158	\$728	\$728	(\$430)	(37.13)
2220.0.000.00000.4213.00000.00.000	Life Insurance	\$203	\$206	\$154	\$154	(\$52)	(25.24)
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	\$1,143	\$1,195	\$910	\$910	(\$285)	(23.85)
2220.0.000.00000.4230.00000.00.000	Retirement	\$12,430	\$15,425	\$13,909	\$13,909	(\$1,516)	(9.83)
2220.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$869	\$869	\$869	\$869	\$0	0.00
2220.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$99	\$66	\$66	(\$33)	(33.33)
Budg_Cat: Personal Services - 100		\$127,777	\$137,211	\$107,638	\$107,638	(\$29,573)	(21.55)
2220.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$59	\$59	\$59	\$0	0.00
2220.0.000.00000.4523.00000.00.000	Police Liab Insurance	\$1,207	\$1,315	\$2,558	\$2,558	\$1,243	94.52
Budg_Cat: Purchased Services - 300		\$1,207	\$1,374	\$2,617	\$2,617	\$1,243	90.47
2220.0.000.00000.4612.00000.00.000	Operating Supplies	\$116	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$116	\$0	\$0	\$0	\$0	0.00
Func: UNDESIGNATED - 00000		\$129,100	\$138,585	\$110,255	\$110,255	(\$28,330)	(20.44)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: DHA - Policing - 2220		\$129,100	\$138,585	\$110,255	\$110,255	(\$28,330)	(20.44)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2245 DHHS Assistance Programs							
2245.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$61,831	\$46,496	\$50,512	\$50,512	\$4,016	8.64
2245.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$0	\$14,000	\$14,000	\$14,000	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	\$11,222	\$9,797	\$11,025	\$11,025	\$1,228	12.53
2245.0.000.00000.4212.00000.00.000	Dental Insurance	\$728	\$473	\$372	\$372	(\$101)	(21.35)
2245.0.000.00000.4213.00000.00.000	Life Insurance	\$88	\$106	\$116	\$116	\$10	9.43
2245.0.000.00000.4220.00000.00.000	FICA	\$3,675	\$2,748	\$3,843	\$3,843	\$1,095	39.85
2245.0.000.00000.4225.00000.00.000	Medicare	\$859	\$643	\$899	\$899	\$256	39.81
2245.0.000.00000.4230.00000.00.000	Retirement	\$3,994	\$5,177	\$4,480	\$4,480	(\$697)	(13.46)
Budg_Cat: Personal Services - 100		\$82,797	\$65,840	\$85,647	\$85,647	\$19,807	30.08
2245.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$11,287	\$4,125	\$4,125	\$4,125	\$0	0.00
2245.0.000.00000.4339.00000.00.000	Consulting Services	\$20,358	\$35,794	\$15,975	\$15,975	(\$19,819)	(55.37)
2245.0.000.00000.4341.00000.00.000	Technical Services	\$11,974	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4531.00000.00.000	Telecommunications	\$430	\$600	\$600	\$600	\$0	0.00
Budg_Cat: Purchased Services - 300		\$44,050	\$40,519	\$20,700	\$20,700	(\$19,819)	(48.91)
2245.0.000.00000.4534.00000.00.000	Postage	\$439	\$240	\$240	\$240	\$0	0.00
Budg_Cat: Personal Services - 100		\$439	\$240	\$240	\$240	\$0	0.00
2245.0.000.00000.4540.00000.00.000	Advertising	\$7,631	\$949	\$949	\$949	\$0	0.00
2245.0.000.00000.4580.00000.00.000	Travel Expense	\$15,638	\$11,417	\$11,417	\$11,417	\$0	0.00
Budg_Cat: Purchased Services - 300		\$23,269	\$12,366	\$12,366	\$12,366	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2245.0.000.00000.4611.00000.00.000	Office Supplies	\$283	\$0	\$0	\$0	\$0	0.00
2245.0.000.00000.4612.00000.00.000	Operating Supplies	\$8,154	\$5,600	\$5,548	\$5,548	(\$52)	(0.93)
Budg_Cat: Supplies - 600		\$8,437	\$5,600	\$5,548	\$5,548	(\$52)	(0.93)
2245.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$435	\$435	\$435	\$0	0.00
Budg_Cat: Other Expenses - 800		\$0	\$435	\$435	\$435	\$0	0.00
Func: UNDESIGNATED - 00000		\$158,991	\$125,000	\$124,936	\$124,936	(\$64)	(0.05)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: DHHS - Assistance Programs - 2245		\$158,991	\$125,000	\$124,936	\$124,936	(\$64)	(0.05)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2250 Youth Tobacco & Alcohol Awareness							
2250.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$69,154	\$54,513	\$0	\$0	(\$54,513)	(100.00)
2250.0.000.00000.4170.00000.00.000	Longevity Pay	\$340	\$400	\$0	\$0	(\$400)	(100.00)
2250.0.000.00000.4211.00000.00.000	Health Insurance	\$18,063	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,489	\$922	\$0	\$0	(\$922)	(100.00)
2250.0.000.00000.4213.00000.00.000	Life Insurance	\$59	\$125	\$0	\$0	(\$125)	(100.00)
2250.0.000.00000.4220.00000.00.000	FICA	\$3,972	\$3,368	\$0	\$0	(\$3,368)	(100.00)
2250.0.000.00000.4225.00000.00.000	Medicare	\$929	\$788	\$0	\$0	(\$788)	(100.00)
2250.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$665	\$665	\$0	\$0	(\$665)	(100.00)
Budg_Cat: Personal Services - 100		\$94,671	\$60,781	\$0	\$0	(\$60,781)	(100.00)
2250.0.000.00000.4580.00000.00.000	Travel Expense	\$232	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$232	\$0	\$0	\$0	\$0	0.00
2250.0.000.00000.4612.00000.00.000	Operating Supplies	\$0	\$14,219	\$0	\$0	(\$14,219)	(100.00)
Budg_Cat: Supplies - 600		\$0	\$14,219	\$0	\$0	(\$14,219)	(100.00)
Func: UNDESIGNATED - 00000		\$94,903	\$75,000	\$0	\$0	(\$75,000)	(100.00)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Youth Tobacco & Alcohol Awareness - 2250		\$94,903	\$75,000	\$0	\$0	(\$75,000)	(100.00)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted	FY13 Board Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2800 School Cafeteria Fund							
2800.0.000.00000.4950.00000.00.000.00	Education	\$1,300,362.00	\$1,398,164	\$1,398,164	\$1,398,164 \$	-	0.00
Budg_Cat:	Education - 950	\$1,300,362.00	\$1,398,164	\$1,398,164	\$1,398,164 \$	-	0.00
Fund:	School Cafeteria Fund - 2800	\$1,300,362.00	\$1,398,164	\$1,398,164	\$1,398,164 \$	-	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted	FY13 Board Request	FY13 City Manager Proposed	Dollar Change	Percent Change
2820 School DOE Federal Grants							
2820.0.000.00000.4950.00000.00.000.00	Education	\$3,060,579.00	\$2,907,041	\$2,715,962	\$2,715,962	\$ (191,079)	(6.57)
Budg_Cat: Education - 950		\$3,060,579.00	\$2,907,041	\$2,715,962	\$2,715,962	\$ (191,079)	(6.57)
Fund: School DOE Federal Grants - 2820		\$3,060,579.00	\$2,907,041	\$2,715,962	\$2,715,962	\$ (191,079)	(6.57)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

3207 Public Safety Special Details

3207.0.000.00000.4130.00000.00.000	Overtime Pay	\$129,012	\$197,229	\$173,432	\$173,432	(\$23,797)	(12.07)
3207.0.000.00000.4211.00000.00.000	Health Insurance	\$3,637	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4212.00000.00.000	Dental Insurance	\$207	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4213.00000.00.000	Life Insurance	\$3	\$0	\$0	\$0	\$0	0.00
3207.0.000.00000.4220.00000.00.000	FICA	\$76	\$0	\$100	\$100	\$100	0.00
3207.0.000.00000.4225.00000.00.000	Medicare	\$1,676	\$2,860	\$3,181	\$3,181	\$321	11.22
3207.0.000.00000.4230.00000.00.000	Retirement	\$24,238	\$52,296	\$43,951	\$43,951	(\$8,345)	(15.96)
3207.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$0	\$0	\$1,027	\$1,027	\$1,027	0.00
Budg_Cat: Personal Services - 100		\$158,850	\$252,385	\$221,691	\$221,691	(\$30,694)	(12.16)
3207.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$42	\$42	\$42	\$0	0.00
3207.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,347	\$1,428	\$1,428	\$1,428	\$0	0.00
Budg_Cat: Purchased Services - 300		\$1,347	\$1,470	\$1,470	\$1,470	\$0	0.00
3207.0.000.00000.4612.00000.00.000	Operating Supplies	\$0	\$500	\$500	\$500	\$0	0.00
3207.0.000.00000.4631.00000.00.000	Food/Food Services	\$655	\$700	\$700	\$700	\$0	0.00
Budg_Cat: Supplies - 600		\$655	\$1,200	\$1,200	\$1,200	\$0	0.00
3207.0.000.00000.4918.00000.00.000	Transfer to Trust	\$62,500	\$67,500	\$63,000	\$63,000	(\$4,500)	(6.67)
Budg_Cat: Operating Transfers Out - 910		\$62,500	\$67,500	\$63,000	\$63,000	(\$4,500)	(6.67)
Func: UNDESIGNATED - 00000		\$223,352	\$322,555	\$287,361	\$287,361	(\$35,194)	(10.91)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Public Safety Special Details - 3207		\$223,352	\$322,555	\$287,361	\$287,361	(\$35,194)	(10.91)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3213 Parking Activity Fund							
3213.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$165,293	\$172,198	\$177,518	\$177,518	\$5,320	3.09
3213.0.000.00000.4130.00000.00.000	Overtime Pay	\$0	\$700	\$700	\$700	\$0	0.00
3213.0.000.00000.4160.00000.00.000	Severance Pay	\$2,260	\$0	\$0	\$0	\$0	0.00
3213.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,450	\$1,650	\$1,450	\$1,450	(\$200)	(12.12)
3213.0.000.00000.4211.00000.00.000	Health Insurance	\$45,652	\$34,063	\$58,498	\$58,498	\$24,435	71.73
3213.0.000.00000.4212.00000.00.000	Dental Insurance	\$3,026	\$2,316	\$2,558	\$2,558	\$242	10.45
3213.0.000.00000.4213.00000.00.000	Life Insurance	\$140	\$334	\$342	\$342	\$8	2.40
3213.0.000.00000.4220.00000.00.000	FICA	\$9,373	\$10,162	\$10,241	\$10,241	\$79	0.78
3213.0.000.00000.4225.00000.00.000	Medicare	\$2,199	\$2,377	\$2,396	\$2,396	\$19	0.80
3213.0.000.00000.4230.00000.00.000	Retirement	\$5,700	\$7,291	\$6,087	\$6,087	(\$1,204)	(16.51)
3213.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$250	\$1,060	\$200	\$200	(\$860)	(81.13)
3213.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$2,711	\$2,711	\$2,711	\$2,711	\$0	0.00
3213.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$0	\$66	\$66	\$66	0.00
3213.0.000.00000.4291.00000.00.000	Uniform & Cleaning Allowance	\$1,863	\$1,863	\$2,343	\$2,343	\$480	25.76
Budg_Cat: Personal Services - 100		\$239,916	\$236,725	\$265,110	\$265,110	\$28,385	11.99
3213.0.000.00000.4335.00000.00.000	Auditing Services	\$235	\$799	\$500	\$500	(\$299)	(37.42)
3213.0.000.00000.4339.00000.00.000	Consulting Services	\$18,250	\$0	\$0	\$0	\$0	0.00
3213.0.000.00000.4422.00000.00.000	Contract Snow Plowing	\$1,861	\$34,200	\$35,500	\$35,500	\$1,300	3.80
3213.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$11,250	\$71,234	\$40,900	\$40,900	(\$30,334)	(42.58)
3213.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$3,470	\$3,644	\$3,648	\$3,648	\$4	0.11
3213.0.000.00000.4521.00000.00.000	Property Insurance	\$0	\$232	\$327	\$327	\$95	40.95

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$0	\$897	\$449	\$449	(\$448)	(49.94)
3213.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,754	\$1,859	\$1,859	\$1,859	\$0	0.00
3213.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$0	\$0	\$2,000	\$2,000	\$2,000	0.00
3213.0.000.00000.4531.00000.00.000	Telecommunications	\$0	\$662	\$662	\$662	\$0	0.00
3213.0.000.00000.4534.00000.00.000	Postage	\$2,908	\$4,300	\$3,500	\$3,500	(\$800)	(18.60)
3213.0.000.00000.4540.00000.00.000	Advertising	\$0	\$2,500	\$0	\$0	(\$2,500)	(100.00)
3213.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$2,500	\$3,000	\$3,000	\$500	20.00
3213.0.000.00000.4580.00000.00.000	Travel Expense	\$274	\$1,451	\$260	\$260	(\$1,191)	(82.08)
Budg_Cat: Purchased Services - 300		\$40,002	\$124,278	\$92,605	\$92,605	(\$31,673)	(25.49)
3213.0.000.00000.4611.00000.00.000	Office Supplies	\$1,083	\$6,725	\$2,000	\$2,000	(\$4,725)	(70.26)
3213.0.000.00000.4612.00000.00.000	Operating Supplies	\$1,948	\$11,675	\$16,350	\$16,350	\$4,675	40.04
3213.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$2,491	\$1,600	\$1,600	\$1,600	\$0	0.00
3213.0.000.00000.4622.00000.00.000	Electricity	\$13,075	\$18,000	\$15,000	\$15,000	(\$3,000)	(16.67)
3213.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,562	\$2,130	\$600	\$600	(\$1,530)	(71.83)
3213.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$1,484	\$829	\$529	\$529	(\$300)	(36.19)
3213.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$1,098	\$1,357	\$1,437	\$1,437	\$80	5.90
3213.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$929	\$1,500	\$750	\$750	(\$750)	(50.00)
Budg_Cat: Supplies - 600		\$23,669	\$43,816	\$38,266	\$38,266	(\$5,550)	(12.67)
3213.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$625	\$0	\$0	\$0	\$0	0.00
3213.0.000.00000.4745.00000.00.000	Computers & Communication:	\$0	\$3,878	\$2,139	\$2,139	(\$1,739)	(44.84)
Budg_Cat: Capital Outlay - 700		\$625	\$3,878	\$2,139	\$2,139	(\$1,739)	(44.84)
3213.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$75	\$50	\$50	(\$25)	(33.33)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3213.0.000.00000.4819.00000.00.000	Fees & Charges	\$11,644	\$19,760	\$17,400	\$17,400	(\$2,360)	(11.94)
3213.0.000.00000.4840.00000.00.000	Contingency	\$0	\$9,634	\$5,851	\$5,851	(\$3,783)	(39.27)
Budg_Cat: Other Expenses - 800		\$11,644	\$29,469	\$23,301	\$23,301	(\$6,168)	(20.93)
3213.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$0	\$366	\$826	\$826	\$460	125.68
3213.0.000.00000.4918.00000.00.000	Transfer to Trust	\$55,709	\$92,112	\$115,146	\$115,146	\$23,034	25.01
Budg_Cat: Operating Transfers Out - 910		\$55,709	\$92,478	\$115,972	\$115,972	\$23,494	25.40
3213.0.000.00000.4920.00000.00.000	Principal Payments	\$5,000	\$30,000	\$53,500	\$53,500	\$23,500	78.33
3213.0.000.00000.4921.00000.00.000	Interest - Bonds	\$3,226	\$15,081	\$23,427	\$23,427	\$8,346	55.34
Budg_Cat: Debt Service - 920		\$8,226	\$45,081	\$76,927	\$76,927	\$31,846	70.64
Func: UNDESIGNATED - 00000		\$379,790	\$575,725	\$614,320	\$614,320	\$38,595	6.70

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Parking Activity Fund - 3213		\$379,790	\$575,725	\$614,320	\$614,320	\$38,595	6.70

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3320 Residential Solid Waste							
3320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$5,874	\$5,307	\$2,241	\$5,603	\$296	5.58
3320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$68,094	\$68,090	\$69,651	\$86,009	\$17,919	26.32
3320.0.000.00000.4130.00000.00.000	Overtime Pay	\$710	\$0	\$0	\$0	\$0	0.00
3320.0.000.00000.4170.00000.00.000	Longevity Pay	\$1,600	\$1,240	\$1,240	\$1,240	\$0	0.00
3320.0.000.00000.4211.00000.00.000	Health Insurance	\$8,778	\$16,997	\$18,141	\$18,141	\$1,144	6.73
3320.0.000.00000.4212.00000.00.000	Dental Insurance	\$881	\$951	\$740	\$740	(\$211)	(22.19)
3320.0.000.00000.4213.00000.00.000	Life Insurance	\$192	\$176	\$173	\$173	(\$3)	(1.70)
3320.0.000.00000.4214.00000.00.000	Disability Insurance	\$0	\$40	\$40	\$40	\$0	0.00
3320.0.000.00000.4220.00000.00.000	FICA	\$4,484	\$4,380	\$4,291	\$4,291	(\$89)	(2.03)
3320.0.000.00000.4225.00000.00.000	Medicare	\$1,055	\$1,025	\$1,005	\$1,005	(\$20)	(1.95)
3320.0.000.00000.4230.00000.00.000	Retirement	\$6,875	\$8,240	\$6,434	\$6,434	(\$1,806)	(21.92)
3320.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$0	\$925	\$925	\$925	\$0	0.00
3320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$54	\$54	\$54	\$54	\$0	0.00
3320.0.000.00000.4290.00000.00.000	FSA Fees	\$0	\$50	\$50	\$50	\$0	0.00
Budg_Cat: Personal Services - 100		\$98,597	\$107,475	\$104,985	\$124,705	\$17,230	16.03
3320.0.000.00000.4335.00000.00.000	Auditing Services	\$561	\$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	\$268,641	\$318,000	\$325,500	\$325,500	\$7,500	2.36
3320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$400	\$400	\$400	\$0	0.00
3320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$1,363	\$1,445	\$1,445	\$1,445	\$0	0.00
3320.0.000.00000.4531.00000.00.000	Telecommunications	\$1,658	\$1,600	\$1,600	\$1,600	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3320.0.000.00000.4534.00000.00.000	Postage	\$27	\$500	\$500	\$500	\$0	0.00
3320.0.000.00000.4550.00000.00.000	Printing & Binding	\$975	\$1,500	\$1,500	\$1,500	\$0	0.00
3320.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$400	\$400	\$400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$623,725	\$675,223	\$682,723	\$682,723	\$7,500	1.11
3320.0.000.00000.4611.00000.00.000	Office Supplies	\$450	\$800	\$800	\$800	\$0	0.00
3320.0.000.00000.4612.00000.00.000	Operating Supplies	\$80,634	\$100,000	\$100,000	\$100,000	\$0	0.00
3320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,852	\$1,080	\$1,245	\$1,245	\$165	15.28
3320.0.000.00000.4631.00000.00.000	Food/Food Services	\$0	\$50	\$50	\$50	\$0	0.00
Budg_Cat: Supplies - 600		\$82,936	\$101,930	\$102,095	\$102,095	\$165	0.16
3320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$66,035	\$60,861	\$41,140	(\$24,895)	(37.70)
Budg_Cat: Other Expenses - 800		\$0	\$66,035	\$60,861	\$41,140	(\$24,895)	(37.70)
Func: UNDESIGNATED - 00000		\$805,258	\$950,663	\$950,664	\$950,663	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Residential Solid Waste - 3320		\$805,258	\$950,663	\$950,664	\$950,663	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3381 McConnell Center							
3381.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$18,572	\$18,940	\$19,052	\$19,052	\$112	0.59
3381.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$26,121	\$26,650	\$28,857	\$28,857	\$2,207	8.28
3381.0.000.00000.4120.00000.00.000	Temporary Employees	\$0	\$2,000	\$2,000	\$22,000	\$20,000	1,000.00
3381.0.000.00000.4130.00000.00.000	Overtime Pay	\$135	\$750	\$750	\$750	\$0	0.00
3381.0.000.00000.4170.00000.00.000	Longevity Pay	\$0	\$400	\$800	\$800	\$400	100.00
3381.0.000.00000.4211.00000.00.000	Health Insurance	\$12,806	\$8,275	\$8,852	\$8,852	\$577	6.97
3381.0.000.00000.4212.00000.00.000	Dental Insurance	\$673	\$473	\$372	\$372	(\$101)	(21.35)
3381.0.000.00000.4213.00000.00.000	Life Insurance	\$154	\$64	\$69	\$69	\$5	7.81
3381.0.000.00000.4214.00000.00.000	Disability Insurance	\$0	\$0	\$143	\$143	\$143	0.00
3381.0.000.00000.4220.00000.00.000	FICA	\$2,541	\$2,625	\$2,918	\$2,918	\$293	11.16
3381.0.000.00000.4225.00000.00.000	Medicare	\$594	\$614	\$683	\$683	\$69	11.24
3381.0.000.00000.4230.00000.00.000	Retirement	\$4,106	\$5,121	\$4,353	\$4,353	(\$768)	(15.00)
3381.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$512	\$512	\$512	\$512	\$0	0.00
Budg_Cat: Personal Services - 100		\$66,216	\$66,424	\$69,361	\$89,361	\$22,937	34.53
3381.0.000.00000.4335.00000.00.000	Auditing Services	\$105	\$180	\$180	\$180	\$0	0.00
3381.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$0	\$2,500	\$2,500	\$2,500	0.00
3381.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$8,441	\$7,200	\$8,500	\$8,500	\$1,300	18.06
3381.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$63,849	\$74,500	\$69,500	\$69,500	(\$5,000)	(6.71)
3381.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$990	\$0	\$1,000	\$1,000	\$1,000	0.00
3381.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$6,837	\$2,500	\$5,000	\$5,000	\$2,500	100.00
3381.0.000.00000.4521.00000.00.000	Property Insurance	\$9,944	\$10,899	\$11,398	\$11,398	\$499	4.58

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3381.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$4,631	\$4,909	\$4,909	\$4,909	\$0	0.00
3381.0.000.00000.4531.00000.00.000	Telecommunications	\$1,941	\$2,200	\$2,200	\$2,200	\$0	0.00
Budg_Cat: Purchased Services - 300		\$96,738	\$102,388	\$105,187	\$105,187	\$2,799	2.73
3381.0.000.00000.4612.00000.00.000	Operating Supplies	\$7,363	\$8,000	\$8,000	\$8,000	\$0	0.00
3381.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$446	\$260	\$500	\$500	\$240	92.31
3381.0.000.00000.4621.00000.00.000	Natural Gas	\$44,073	\$40,000	\$48,000	\$48,000	\$8,000	20.00
3381.0.000.00000.4622.00000.00.000	Electricity	\$79,493	\$110,000	\$85,000	\$85,000	(\$25,000)	(22.73)
3381.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$10,464	\$14,000	\$14,000	\$14,000	\$0	0.00
3381.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$241	\$3,200	\$3,200	\$3,200	\$0	0.00
Budg_Cat: Supplies - 600		\$142,080	\$175,460	\$158,700	\$158,700	(\$16,760)	(9.55)
3381.0.000.00000.4725.00000.00.000	Building Improvements	\$0	\$0	\$60,000	\$60,000	\$60,000	0.00
Budg_Cat: Capital Outlay - 700		\$0	\$0	\$60,000	\$60,000	\$60,000	0.00
3381.0.000.00000.4840.00000.00.000	Contingency	\$0	\$19,516	\$4,005	\$4,005	(\$15,511)	(79.48)
Budg_Cat: Other Expenses - 800		\$0	\$19,516	\$4,005	\$4,005	(\$15,511)	(79.48)
3381.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$0	\$179	\$358	\$358	\$179	100.00
Budg_Cat: Operating Transfers Out - 910		\$0	\$179	\$358	\$358	\$179	100.00
3381.0.000.00000.4920.00000.00.000	Principal Payments	\$230,000	\$240,000	\$250,000	\$250,000	\$10,000	4.17
3381.0.000.00000.4921.00000.00.000	Interest - Bonds	\$176,394	\$167,193	\$157,594	\$157,594	(\$9,599)	(5.74)
Budg_Cat: Debt Service - 920		\$406,394	\$407,193	\$407,594	\$407,594	\$401	0.10
Func: UNDESIGNATED - 00000		\$711,427	\$771,160	\$805,205	\$825,205	\$54,045	7.01

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: McConnell Center - 3381		\$711,427	\$771,160	\$805,205	\$825,205	\$54,045	7.01

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

3410 Recreation Programs

3410.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$35,890	\$40,787	\$41,117	\$64,322	\$23,535	57.70
3410.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$9,873	\$10,607	\$10,982	\$10,982	\$375	3.54
3410.0.000.00000.4120.00000.00.000	Temporary Employees	\$104,253	\$135,650	\$130,538	\$130,538	(\$5,112)	(3.77)
3410.0.000.00000.4130.00000.00.000	Overtime Pay	\$760	\$300	\$300	\$300	\$0	0.00
3410.0.000.00000.4211.00000.00.000	Health Insurance	\$6,066	\$6,510	\$7,967	\$7,967	\$1,457	22.38
3410.0.000.00000.4212.00000.00.000	Dental Insurance	\$350	\$362	\$328	\$328	(\$34)	(9.39)
3410.0.000.00000.4213.00000.00.000	Life Insurance	\$194	\$31	\$98	\$98	\$67	216.13
3410.0.000.00000.4220.00000.00.000	FICA	\$9,215	\$11,595	\$11,312	\$11,312	(\$283)	(2.44)
3410.0.000.00000.4225.00000.00.000	Medicare	\$2,078	\$2,713	\$2,646	\$2,646	(\$67)	(2.47)
3410.0.000.00000.4230.00000.00.000	Retirement	\$3,798	\$4,436	\$3,359	\$3,359	(\$1,077)	(24.28)
3410.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$3,896	\$3,896	\$3,896	\$3,896	\$0	0.00
Budg_Cat: Personal Services - 100		\$176,373	\$216,887	\$212,543	\$235,748	\$18,861	8.70
3410.0.000.00000.4335.00000.00.000	Auditing Services	\$57	\$113	\$113	\$113	\$0	0.00
3410.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$2,497	\$3,000	\$3,000	\$3,000	\$0	0.00
3410.0.000.00000.4443.00000.00.000	Rental of Equipment	\$87,333	\$190,813	\$190,813	\$190,813	\$0	0.00
3410.0.000.00000.4521.00000.00.000	Property Insurance	\$176	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$90,063	\$193,926	\$193,926	\$193,926	\$0	0.00
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$0	\$309	\$0	\$0	(\$309)	(100.00)
Budg_Cat: Personal Services - 100		\$0	\$309	\$0	\$0	(\$309)	(100.00)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3410.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$2,379	\$2,287	\$2,287	\$2,287	\$0	0.00
3410.0.000.00000.4531.00000.00.000	Telecommunications	\$86	\$800	\$800	\$800	\$0	0.00
3410.0.000.00000.4534.00000.00.000	Postage	\$0	\$50	\$50	\$50	\$0	0.00
3410.0.000.00000.4550.00000.00.000	Printing & Binding	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
3410.0.000.00000.4591.00000.00.000	Special Programs	\$7,627	\$17,750	\$18,500	\$18,500	\$750	4.23
Budg_Cat: Purchased Services - 300		\$10,092	\$22,887	\$23,637	\$23,637	\$750	3.28
3410.0.000.00000.4612.00000.00.000	Operating Supplies	\$12,321	\$11,703	\$10,578	\$10,578	(\$1,125)	(9.61)
3410.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$5,010	\$3,564	\$4,564	\$4,564	\$1,000	28.06
3410.0.000.00000.4622.00000.00.000	Electricity	\$53	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4631.00000.00.000	Food/Food Services	\$169	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,250	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$22,803	\$15,267	\$15,142	\$15,142	(\$125)	(0.82)
3410.0.000.00000.4715.00000.00.000	Land Improvements	\$1,820	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4720.00000.00.000	Buildings	\$3,426	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$5,246	\$0	\$0	\$0	\$0	0.00
3410.0.000.00000.4840.00000.00.000	Contingency	\$0	\$90,000	\$90,000	\$66,795	(\$23,205)	(25.78)
Budg_Cat: Other Expenses - 800		\$0	\$90,000	\$90,000	\$66,795	(\$23,205)	(25.78)
Func: UNDESIGNATED - 00000		\$304,577	\$539,276	\$535,248	\$535,248	(\$4,028)	(0.75)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Recreation Pgms - 3410		\$304,577	\$539,276	\$535,248	\$535,248	(\$4,028)	(0.75)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3455 Library Fines							
3455.0.000.00000.4335.00000.00.000	Auditing Services	\$176	\$283	\$300	\$300	\$17	6.01
3455.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$0	\$800	\$900	\$900	\$100	12.50
Budg_Cat: Purchased Services - 300		\$176	\$1,083	\$1,200	\$1,200	\$117	10.80
3455.0.000.00000.4611.00000.00.000	Office Supplies	\$1,035	\$3,815	\$3,775	\$3,775	(\$40)	(1.05)
3455.0.000.00000.4640.00000.00.000	Books/Publications	\$5,551	\$17,000	\$17,000	\$17,000	\$0	0.00
Budg_Cat: Supplies - 600		\$6,587	\$20,815	\$20,775	\$20,775	(\$40)	(0.19)
3455.0.000.00000.4745.00000.00.000	Computers & Communication:	\$1,366	\$0	\$0	\$0	\$0	0.00
3455.0.000.00000.4748.00000.00.000	Books and Collections	\$36,120	\$54,734	\$44,865	\$44,865	(\$9,869)	(18.03)
Budg_Cat: Capital Outlay - 700		\$37,486	\$54,734	\$44,865	\$44,865	(\$9,869)	(18.03)
Func: UNDESIGNATED - 00000		\$44,249	\$76,632	\$66,840	\$66,840	(\$9,792)	(12.78)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Library Fines - 3455		\$44,249	\$76,632	\$66,840	\$66,840	(\$9,792)	(12.78)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3500 OPEB Liability Fund							
3500.0.000.00000.4211.00000.00.000	Health Insurance	\$939,813	\$1,352,891	\$1,337,634	\$1,297,208	(\$55,683)	(4.12)
3500.0.000.00000.4212.00000.00.000	Dental Insurance	\$12,243	\$13,193	\$12,104	\$12,104	(\$1,089)	(8.25)
3500.0.000.00000.4213.00000.00.000	Life Insurance	\$3,397	\$3,800	\$3,800	\$3,800	\$0	0.00
Budg_Cat: Personal Services - 100		\$955,452	\$1,369,884	\$1,353,538	\$1,313,112	(\$56,772)	(4.14)
Func: UNDESIGNATED - 00000		\$955,452	\$1,369,884	\$1,353,538	\$1,313,112	(\$56,772)	(4.14)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: OPEB Liability Fund - 3500		\$955,452	\$1,369,884	\$1,353,538	\$1,313,112	(\$56,772)	(4.14)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted	FY13 Board Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3810 School Tuition Programs							
3810.0.000.00000.4950.00000.00.000.00	Education	\$318,139.00	\$348,761	\$ 141,500	\$ 141,500	\$ (207,261)	(59.43)
Budg_Cat:	Education - 950	\$318,139.00	\$348,761	\$ 141,500	\$ 141,500	\$ (207,261)	(59.43)
Fund:	School Tuition Fund - 3810	\$318,139.00	\$348,761	\$ 141,500	\$ 141,500	\$ (207,261)	(59.43)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted	FY13 Board Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3825 School Alternative Education Fund							
3825.0.000.00000.4950.00000.00.000.00	Education	\$784,711.00	\$878,000	\$ 868,063	\$ 868,063	\$ (9,937)	(1.13)
Budg_Cat:	Education - 950	\$784,711.00	\$878,000	\$ 868,063	\$ 868,063	\$ (9,937)	(1.13)
Fund:	School Alternative Education Fund - 3825	\$784,711.00	\$878,000	\$ 868,063	\$ 868,063	\$ (9,937)	(1.13)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 6/30/2013 Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted	FY13 Board Request	FY13 City Manager Proposed	Dollar Change	Percent Change
3830 School Facilities Fund							
3830.0.000.00000.4950.00000.00.000.00	Education	\$165,108.00	\$137,075	\$ 137,075	\$ 137,075 \$	-	0.00
Budg_Cat:	Education - 950	\$165,108.00	\$137,075	\$ 137,075	\$ 137,075 \$	-	0.00
Fund:	School Facilities Fund - 3830	\$165,108.00	\$137,075	\$ 137,075	\$ 137,075 \$	-	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5300 Water Fund							
5300.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$103,639	\$95,324	\$98,099	\$98,099	\$2,775	2.91
5300.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$624,004	\$640,984	\$577,925	\$577,925	(\$63,059)	(9.84)
5300.0.000.00000.4120.00000.00.000	Temporary Employees	\$1,757	\$7,000	\$7,000	\$7,000	\$0	0.00
5300.0.000.00000.4130.00000.00.000	Overtime Pay	\$43,665	\$40,000	\$50,000	\$50,000	\$10,000	25.00
5300.0.000.00000.4160.00000.00.000	Severance Pay	\$309	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4170.00000.00.000	Longevity Pay	\$8,200	\$11,524	\$10,784	\$10,784	(\$740)	(6.42)
5300.0.000.00000.4211.00000.00.000	Health Insurance	\$299,827	\$235,042	\$238,659	\$238,659	\$3,617	1.54
5300.0.000.00000.4212.00000.00.000	Dental Insurance	\$8,800	\$9,916	\$6,736	\$6,736	(\$3,180)	(32.07)
5300.0.000.00000.4213.00000.00.000	Life Insurance	\$1,789	\$1,741	\$1,584	\$1,584	(\$157)	(9.02)
5300.0.000.00000.4214.00000.00.000	Disability Insurance	\$0	\$279	\$294	\$294	\$15	5.38
5300.0.000.00000.4220.00000.00.000	FICA	\$48,129	\$46,155	\$42,376	\$42,376	(\$3,779)	(8.19)
5300.0.000.00000.4225.00000.00.000	Medicare	\$11,304	\$10,794	\$9,943	\$9,943	(\$851)	(7.88)
5300.0.000.00000.4230.00000.00.000	Retirement	\$67,376	\$86,762	\$63,454	\$63,454	(\$23,308)	(26.86)
5300.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$1,478	\$3,000	\$3,000	\$3,000	\$0	0.00
5300.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$21,058	\$21,058	\$21,058	\$21,058	\$0	0.00
5300.0.000.00000.4290.00000.00.000	FSA Fees	\$161	\$248	\$248	\$248	\$0	0.00
5300.0.000.00000.4295.00000.00.000	Compensated Absences	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Personal Services - 100		\$1,241,495	\$1,210,827	\$1,132,160	\$1,132,160	(\$78,667)	(6.50)
5300.0.000.00000.4311.00000.00.000	Administrative Services	\$6,333	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4331.00000.00.000	Study Services	\$162,778	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$169,111	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4333.00000.00.000	Construction Services	\$139,721	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$139,721	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4335.00000.00.000	Auditing Services	\$1,351	\$3,938	\$3,938	\$3,938	\$0	0.00
5300.0.000.00000.4336.00000.00.000	Medical Services	\$1,008	\$650	\$650	\$650	\$0	0.00
5300.0.000.00000.4339.00000.00.000	Consulting Services	\$0	\$27,160	\$28,281	\$28,281	\$1,121	4.13
5300.0.000.00000.4341.00000.00.000	Technical Services	\$22,815	\$18,055	\$19,124	\$19,124	\$1,069	5.92
Budg_Cat: Purchased Services - 300		\$25,174	\$49,803	\$51,993	\$51,993	\$2,190	4.40
5300.0.000.00000.4342.00000.00.000	Surveys/Borings	\$6,065	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$6,065	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$66,256	\$66,000	\$66,000	\$66,000	\$0	0.00
5300.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$162	\$16,000	\$16,000	\$16,000	\$0	0.00
5300.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$53,044	\$50,000	\$67,000	\$67,000	\$17,000	34.00
5300.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$29,857	\$31,250	\$31,250	\$31,250	\$0	0.00
5300.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$11,847	\$12,150	\$12,329	\$12,329	\$179	1.47
5300.0.000.00000.4443.00000.00.000	Rental of Equipment	\$7,092	\$9,500	\$9,500	\$9,500	\$0	0.00
5300.0.000.00000.4460.00000.00.000	Taxes	\$9,290	\$16,910	\$12,032	\$12,032	(\$4,878)	(28.85)
5300.0.000.00000.4521.00000.00.000	Property Insurance	\$4,861	\$5,129	\$5,348	\$5,348	\$219	4.27
5300.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$5,937	\$6,729	\$6,729	\$6,729	\$0	0.00
5300.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$10,732	\$11,377	\$11,377	\$11,377	\$0	0.00
5300.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	\$1,345	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4531.00000.00.000	Telecommunications	\$10,895	\$12,120	\$12,120	\$12,120	\$0	0.00
5300.0.000.00000.4534.00000.00.000	Postage	\$11,661	\$9,400	\$9,700	\$9,700	\$300	3.19

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4540.00000.00.000	Advertising	\$301	\$350	\$350	\$350	\$0	0.00
5300.0.000.00000.4550.00000.00.000	Printing & Binding	\$3,212	\$4,000	\$4,000	\$4,000	\$0	0.00
5300.0.000.00000.4580.00000.00.000	Travel Expense	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$226,491	\$251,915	\$264,735	\$264,735	\$12,820	5.09
5300.0.000.00000.4611.00000.00.000	Office Supplies	\$1,980	\$2,500	\$2,500	\$2,500	\$0	0.00
5300.0.000.00000.4612.00000.00.000	Operating Supplies	\$103,914	\$111,500	\$111,500	\$111,500	\$0	0.00
5300.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,702	\$7,618	\$7,618	\$7,618	\$0	0.00
5300.0.000.00000.4621.00000.00.000	Natural Gas	\$4,589	\$7,000	\$16,531	\$16,531	\$9,531	136.16
5300.0.000.00000.4622.00000.00.000	Electricity	\$254,049	\$274,586	\$298,060	\$298,060	\$23,474	8.55
5300.0.000.00000.4623.00000.00.000	Propane	\$20,555	\$32,964	\$34,999	\$34,999	\$2,035	6.17
5300.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$40,902	\$32,038	\$37,225	\$37,225	\$5,187	16.19
5300.0.000.00000.4631.00000.00.000	Food/Food Services	\$24	\$100	\$100	\$100	\$0	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	\$315	\$3,000	\$3,000	\$3,000	\$0	0.00
5300.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	(\$11,098)	\$62,000	\$62,000	\$62,000	\$0	0.00
5300.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$9,561	\$15,000	\$15,000	\$15,000	\$0	0.00
5300.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$23,917	\$37,265	\$37,265	\$37,265	\$0	0.00
5300.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$57,682	\$71,276	\$75,548	\$75,548	\$4,272	5.99
5300.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$2,555	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$516,645	\$661,547	\$706,046	\$706,046	\$44,499	6.73
5300.0.000.00000.4710.00000.00.000	Land	\$105,398	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4715.00000.00.000	Land Improvements	(\$57,527)	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4720.00000.00.000	Buildings	(\$194,429)	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5300.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	\$6,609	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$131,147	\$75,000	\$150,000	\$150,000	\$75,000	100.00
5300.0.000.00000.4742.00000.00.000	Light Vehicles	\$14,611	\$12,500	\$12,500	\$12,500	\$0	0.00
5300.0.000.00000.4745.00000.00.000	Computers & Communication:	(\$434)	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$5,374	\$87,500	\$162,500	\$162,500	\$75,000	85.71
5300.0.000.00000.4757.00000.00.000	Utility Systems	\$30,352	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$30,352	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4757.00000.00.000	Utility Systems	(\$341,180)	\$0	\$0	\$0	\$0	0.00
5300.0.000.00000.4760.00000.00.000	Depreciation Expense	\$741,785	\$946,000	\$1,171,666	\$1,171,666	\$225,666	23.85
Budg_Cat: Capital Outlay - 700		\$400,605	\$946,000	\$1,171,666	\$1,171,666	\$225,666	23.85
5300.0.000.00000.4810.00000.00.000	Membership Dues	\$3,567	\$3,960	\$4,285	\$4,285	\$325	8.21
5300.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$147,500	\$150,700	\$155,500	\$155,500	\$4,800	3.19
5300.0.000.00000.4840.00000.00.000	Contingency	\$0	\$9,000	\$13,200	\$13,200	\$4,200	46.67
5300.0.000.00000.4891.00000.00.000	Abatements	\$9,381	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$160,448	\$173,660	\$182,985	\$182,985	\$9,325	5.37
5300.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$42,060	\$75,552	\$75,005	\$75,005	(\$547)	(0.72)
5300.0.000.00000.4918.00000.00.000	Transfer to Trust	\$470,000	\$475,000	\$500,000	\$500,000	\$25,000	5.26
Budg_Cat: Operating Transfers Out - 910		\$512,060	\$550,552	\$575,005	\$575,005	\$24,453	4.44
5300.0.000.00000.4921.00000.00.000	Interest - Bonds	\$444,874	\$404,395	\$462,672	\$462,672	\$58,277	14.41
Budg_Cat: Debt Service - 920		\$444,874	\$404,395	\$462,672	\$462,672	\$58,277	14.41
Func: UNDESIGNATED - 00000		\$3,878,416	\$4,336,199	\$4,709,762	\$4,709,762	\$373,563	8.61

Printed: 04/10/2012 9:20:45 PM

Report:

2.9.22

Page:

48

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Water Fund - 5300		\$3,878,416	\$4,336,199	\$4,709,762	\$4,709,762	\$373,563	8.61

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5320 Sewer Fund							
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$237,813	\$229,909	\$235,174	\$235,174	\$5,265	2.29
Budg_Cat:	Personal Services - 100	\$237,813	\$229,909	\$235,174	\$235,174	\$5,265	2.29
5320.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$87	\$0	\$0	\$0	\$0	0.00
Budg_Cat:	Capital Outlay - 700	\$87	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$774,225	\$586,000	\$702,408	\$702,408	\$116,408	19.86
5320.0.000.00000.4130.00000.00.000	Overtime Pay	\$46,946	\$46,000	\$46,000	\$46,000	\$0	0.00
5320.0.000.00000.4160.00000.00.000	Severance Pay	(\$1,775)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4170.00000.00.000	Longevity Pay	\$10,600	\$11,908	\$11,308	\$11,308	(\$600)	(5.04)
5320.0.000.00000.4211.00000.00.000	Health Insurance	\$325,444	\$262,388	\$307,533	\$307,533	\$45,145	17.21
5320.0.000.00000.4212.00000.00.000	Dental Insurance	\$11,612	\$12,441	\$10,202	\$10,202	(\$2,239)	(18.00)
5320.0.000.00000.4213.00000.00.000	Life Insurance	\$2,129	\$2,018	\$2,205	\$2,205	\$187	9.27
5320.0.000.00000.4214.00000.00.000	Disability Insurance	\$0	\$279	\$294	\$294	\$15	5.38
5320.0.000.00000.4220.00000.00.000	FICA	\$66,467	\$50,252	\$58,152	\$58,152	\$7,900	15.72
Budg_Cat:	Personal Services - 100	\$1,235,649	\$971,286	\$1,138,102	\$1,138,102	\$166,816	17.17
5320.0.000.00000.4220.00000.00.000	FICA	\$5	\$0	\$0	\$0	\$0	0.00
Budg_Cat:	Capital Outlay - 700	\$5	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4225.00000.00.000	Medicare	\$15,599	\$11,561	\$13,490	\$13,490	\$1,929	16.69
Budg_Cat:	Personal Services - 100	\$15,599	\$11,561	\$13,490	\$13,490	\$1,929	16.69

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4225.00000.00.000	Medicare	\$1	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$1	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4230.00000.00.000	Retirement	\$75,603	\$95,259	\$86,907	\$86,907	(\$8,352)	(8.77)
Budg_Cat: Personal Services - 100		\$75,603	\$95,259	\$86,907	\$86,907	(\$8,352)	(8.77)
5320.0.000.00000.4230.00000.00.000	Retirement	\$8	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$8	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4240.00000.00.000	Staff Development Reimbursa	\$3,685	\$5,700	\$5,700	\$5,700	\$0	0.00
5320.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$5,659	\$5,659	\$5,659	\$5,659	\$0	0.00
5320.0.000.00000.4290.00000.00.000	FSA Fees	\$162	\$380	\$248	\$248	(\$132)	(34.74)
5320.0.000.00000.4295.00000.00.000	Compensated Absences	\$7,027	\$1,000	\$8,000	\$8,000	\$7,000	700.00
Budg_Cat: Personal Services - 100		\$16,533	\$12,739	\$19,607	\$19,607	\$6,868	53.91
5320.0.000.00000.4331.00000.00.000	Study Services	\$33,000	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4332.00000.00.000	Design Services	(\$101,436)	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		(\$68,436)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4332.00000.00.000	Design Services	\$22,300	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$22,300	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4333.00000.00.000	Construction Services	\$153,425	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4334.00000.00.000	Legal Services	\$3,699	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4335.00000.00.000	Auditing Services	\$3,242	\$4,455	\$4,455	\$4,455	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4336.00000.00.000	Medical Services	\$610	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4339.00000.00.000	Consulting Services	\$40,443	\$123,160	\$118,282	\$118,282	(\$4,878)	(3.96)
5320.0.000.00000.4341.00000.00.000	Technical Services	\$84,435	\$81,400	\$11,400	\$11,400	(\$70,000)	(86.00)
5320.0.000.00000.4411.00000.00.000	Water & Sewer Expense	\$29,829	\$35,800	\$35,800	\$35,800	\$0	0.00
5320.0.000.00000.4421.00000.00.000	Waste Disposal Services	\$2,700	\$7,500	\$215,500	\$215,500	\$208,000	2,773.33
5320.0.000.00000.4431.00000.00.000	Maint Chrgs - Buildings	\$12	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4432.00000.00.000	Maint Chrgs - Impr o/t Building	\$13,420	\$12,000	\$12,000	\$12,000	\$0	0.00
5320.0.000.00000.4433.00000.00.000	Maint Chrgs - Equipment	\$25,339	\$31,200	\$31,200	\$31,200	\$0	0.00
5320.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipmei	\$25,970	\$31,443	\$28,938	\$28,938	(\$2,505)	(7.97)
5320.0.000.00000.4443.00000.00.000	Rental of Equipment	\$12,780	\$27,500	\$27,500	\$27,500	\$0	0.00
5320.0.000.00000.4521.00000.00.000	Property Insurance	\$19,387	\$21,139	\$22,012	\$22,012	\$873	4.13
5320.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$6,771	\$8,075	\$7,626	\$7,626	(\$449)	(5.56)
5320.0.000.00000.4524.00000.00.000	Public Liab Insurance	\$15,378	\$16,301	\$16,301	\$16,301	\$0	0.00
5320.0.000.00000.4529.00000.00.000	Insurance Deductible Paymen	(\$2,176)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4531.00000.00.000	Telecommunications	\$12,617	\$13,702	\$13,702	\$13,702	\$0	0.00
5320.0.000.00000.4534.00000.00.000	Postage	\$9,668	\$7,600	\$7,600	\$7,600	\$0	0.00
5320.0.000.00000.4540.00000.00.000	Advertising	\$880	\$650	\$650	\$650	\$0	0.00
5320.0.000.00000.4550.00000.00.000	Printing & Binding	\$1,625	\$900	\$900	\$900	\$0	0.00
5320.0.000.00000.4580.00000.00.000	Travel Expense	\$411	\$1,000	\$1,000	\$1,000	\$0	0.00
Budg_Cat: Purchased Services - 300		\$460,468	\$424,725	\$555,766	\$555,766	\$131,041	30.85
5320.0.000.00000.4611.00000.00.000	Office Supplies	\$3,920	\$4,000	\$4,000	\$4,000	\$0	0.00
5320.0.000.00000.4612.00000.00.000	Operating Supplies	\$139,951	\$155,000	\$102,500	\$102,500	(\$52,500)	(33.87)
5320.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$13,390	\$12,430	\$12,430	\$12,430	\$0	0.00
5320.0.000.00000.4621.00000.00.000	Natural Gas	\$2,566	\$8,744	\$10,081	\$10,081	\$1,337	15.29

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4622.00000.00.000	Electricity	\$373,629	\$424,986	\$433,828	\$433,828	\$8,842	2.08
5320.0.000.00000.4623.00000.00.000	Propane	\$36,065	\$51,300	\$52,861	\$52,861	\$1,561	3.04
5320.0.000.00000.4624.00000.00.000	Heating Oil	\$25,698	\$34,434	\$31,882	\$31,882	(\$2,552)	(7.41)
5320.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$44,805	\$24,991	\$33,063	\$33,063	\$8,072	32.30
5320.0.000.00000.4631.00000.00.000	Food/Food Services	\$128	\$100	\$100	\$100	\$0	0.00
5320.0.000.00000.4635.00000.00.000	Medicinal Supplies	\$83	\$150	\$150	\$150	\$0	0.00
5320.0.000.00000.4640.00000.00.000	Books/Publications	\$0	\$400	\$400	\$400	\$0	0.00
5320.0.000.00000.4651.00000.00.000	Maint Supplies - Buildings	\$315	\$3,500	\$3,500	\$3,500	\$0	0.00
5320.0.000.00000.4652.00000.00.000	Maint Supplies - Impr o/t Build	\$90,973	\$140,000	\$140,000	\$140,000	\$0	0.00
5320.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$24,458	\$25,000	\$25,000	\$25,000	\$0	0.00
5320.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$29,167	\$27,061	\$27,061	\$27,061	\$0	0.00
5320.0.000.00000.4661.00000.00.000	Fleet Maint Charge	\$51,482	\$63,615	\$67,428	\$67,428	\$3,813	5.99
5320.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,161	\$7,000	\$7,000	\$7,000	\$0	0.00
Budg_Cat: Supplies - 600		\$841,790	\$982,711	\$951,284	\$951,284	(\$31,427)	(3.20)
5320.0.000.00000.4715.00000.00.000	Land Improvements	(\$37,944)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4720.00000.00.000	Buildings	\$297,683	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4725.00000.00.000	Building Improvements	\$14,677	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4730.00000.00.000	Improvements o/t Buildings	(\$1,122)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4741.00000.00.000	Machinery & Equipment	\$1,643,837	\$75,000	\$75,000	\$75,000	\$0	0.00
5320.0.000.00000.4742.00000.00.000	Light Vehicles	\$7,825	\$25,000	\$12,500	\$12,500	(\$12,500)	(50.00)
5320.0.000.00000.4745.00000.00.000	Computers & Communication:	(\$30,833)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4757.00000.00.000	Utility Systems	(\$1,950,034)	\$0	\$0	\$0	\$0	0.00
5320.0.000.00000.4760.00000.00.000	Depreciation Expense	\$2,006,379	\$2,152,449	\$2,152,449	\$2,152,449	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$1,950,469	\$2,252,449	\$2,239,949	\$2,239,949	(\$12,500)	(0.55)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
5320.0.000.00000.4810.00000.00.000	Membership Dues	\$1,285	\$2,300	\$2,300	\$2,300	\$0	0.00
5320.0.000.00000.4819.00000.00.000	Fees & Charges	\$878	\$1,500	\$1,500	\$1,500	\$0	0.00
5320.0.000.00000.4820.00000.00.000	Dept Overhead Charges	\$203,100	\$219,600	\$219,600	\$219,600	\$0	0.00
5320.0.000.00000.4840.00000.00.000	Contingency	\$0	\$12,000	\$18,500	\$18,500	\$6,500	54.17
5320.0.000.00000.4891.00000.00.000	Abatements	\$22,160	\$10,000	\$10,000	\$10,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$227,423	\$245,400	\$251,900	\$251,900	\$6,500	2.65
5320.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$5,821	\$13,646	\$20,377	\$20,377	\$6,731	49.33
5320.0.000.00000.4918.00000.00.000	Transfer to Trust	\$425,000	\$420,000	\$440,000	\$440,000	\$20,000	4.76
Budg_Cat: Operating Transfers Out - 910		\$430,821	\$433,646	\$460,377	\$460,377	\$26,731	6.16
5320.0.000.00000.4921.00000.00.000	Interest - Bonds	\$379,020	\$479,723	\$451,771	\$451,771	(\$27,952)	(5.83)
Budg_Cat: Debt Service - 920		\$379,020	\$479,723	\$451,771	\$451,771	(\$27,952)	(5.83)
Func: UNDESIGNATED - 00000		\$5,825,152	\$6,139,408	\$6,404,327	\$6,404,327	\$264,919	4.32

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Sewer Fund - 5320		\$5,825,152	\$6,139,408	\$6,404,327	\$6,404,327	\$264,919	4.32

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

6100 DoverNet Fund

6100.0.000.00000.4110.00000.00.000	Regular Salaried Employees	\$166,102	\$176,578	\$176,621	\$176,621	\$43	0.02
6100.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$19,393	\$45,658	\$49,974	\$49,974	\$4,316	9.45
6100.0.000.00000.4160.00000.00.000	Severance Pay	\$5,682	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4170.00000.00.000	Longevity Pay	\$600	\$600	\$600	\$600	\$0	0.00
6100.0.000.00000.4211.00000.00.000	Health Insurance	\$26,983	\$29,777	\$32,589	\$32,589	\$2,812	9.44
6100.0.000.00000.4212.00000.00.000	Dental Insurance	\$1,324	\$1,383	\$1,093	\$1,093	(\$290)	(20.97)
6100.0.000.00000.4213.00000.00.000	Life Insurance	\$250	\$276	\$264	\$264	(\$12)	(4.35)
6100.0.000.00000.4220.00000.00.000	FICA	\$11,986	\$13,361	\$13,749	\$13,749	\$388	2.90
6100.0.000.00000.4225.00000.00.000	Medicare	\$2,803	\$3,125	\$3,217	\$3,217	\$92	2.94
6100.0.000.00000.4230.00000.00.000	Retirement	\$9,826	\$12,731	\$9,832	\$9,832	(\$2,899)	(22.77)
6100.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$1,915	\$4,000	\$4,000	\$4,000	\$0	0.00
6100.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$63	\$200	\$200	\$200	\$0	0.00
6100.0.000.00000.4290.00000.00.000	FSA Fees	\$54	\$66	\$66	\$66	\$0	0.00
Budg_Cat: Personal Services - 100		\$246,980	\$287,755	\$292,205	\$292,205	\$4,450	1.55
6100.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$433	\$433	\$433	\$0	0.00
6100.0.000.00000.4336.00000.00.000	Medical Services	\$228	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4341.00000.00.000	Technical Services	\$16,798	\$44,900	\$46,900	\$46,900	\$2,000	4.45
6100.0.000.00000.4423.00000.00.000	Cleaning Services	\$1,869	\$6,000	\$6,000	\$6,000	\$0	0.00
6100.0.000.00000.4435.00000.00.000	Maint Chrgs - Office Equipme	\$35,018	\$46,599	\$47,869	\$47,869	\$1,270	2.73
Budg_Cat: Purchased Services - 300		\$53,913	\$97,932	\$101,202	\$101,202	\$3,270	3.34

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$0	\$34,671	\$31,636	\$31,636	(\$3,035)	(8.75)
Budg_Cat: Personal Services - 100		\$0	\$34,671	\$31,636	\$31,636	(\$3,035)	(8.75)
6100.0.000.00000.4441.00000.00.000	Rental of Land & Buildings	\$27,231	\$0	\$0	\$0	\$0	0.00
6100.0.000.00000.4521.00000.00.000	Property Insurance	\$76	\$83	\$83	\$83	\$0	0.00
6100.0.000.00000.4531.00000.00.000	Telecommunications	\$36,443	\$53,550	\$74,483	\$74,483	\$20,933	39.09
6100.0.000.00000.4534.00000.00.000	Postage	\$0	\$75	\$75	\$75	\$0	0.00
6100.0.000.00000.4540.00000.00.000	Advertising	\$641	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$64,391	\$53,708	\$74,641	\$74,641	\$20,933	38.98
6100.0.000.00000.4611.00000.00.000	Office Supplies	\$383	\$500	\$500	\$500	\$0	0.00
6100.0.000.00000.4612.00000.00.000	Operating Supplies	\$791	\$5,500	\$5,500	\$5,500	\$0	0.00
Budg_Cat: Supplies - 600		\$1,174	\$6,000	\$6,000	\$6,000	\$0	0.00
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$0	\$630	\$0	\$0	(\$630)	(100.00)
Budg_Cat: Personal Services - 100		\$0	\$630	\$0	\$0	(\$630)	(100.00)
6100.0.000.00000.4640.00000.00.000	Books/Publications	\$3,277	\$3,352	\$4,002	\$4,002	\$650	19.39
Budg_Cat: Supplies - 600		\$3,277	\$3,352	\$4,002	\$4,002	\$650	19.39
6100.0.000.00000.4725.00000.00.000	Building Improvements	\$165,632	\$10,000	\$2,000	\$2,000	(\$8,000)	(80.00)
6100.0.000.00000.4744.00000.00.000	Furniture & Fixtures	\$29,891	\$0	\$4,750	\$4,750	\$4,750	0.00
6100.0.000.00000.4745.00000.00.000	Computers & Communication:	\$144,301	\$137,622	\$103,807	\$103,807	(\$33,815)	(24.57)
Budg_Cat: Capital Outlay - 700		\$339,825	\$147,622	\$110,557	\$110,557	(\$37,065)	(25.11)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
6100.0.000.00000.4810.00000.00.000	Membership Dues	\$610	\$810	\$810	\$810	\$0	0.00
6100.0.000.00000.4819.00000.00.000	Fees & Charges	\$80	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Other Expenses - 800		\$690	\$810	\$810	\$810	\$0	0.00
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$66,058	\$55,390	\$55,390	(\$10,668)	(16.15)
Budg_Cat: Personal Services - 100		\$0	\$66,058	\$55,390	\$55,390	(\$10,668)	(16.15)
6100.0.000.00000.4840.00000.00.000	Contingency	\$0	\$18,790	\$19,741	\$19,741	\$951	5.06
Budg_Cat: Other Expenses - 800		\$0	\$18,790	\$19,741	\$19,741	\$951	5.06
6100.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$4,395	\$82	\$165	\$165	\$83	101.22
Budg_Cat: Operating Transfers Out - 910		\$4,395	\$82	\$165	\$165	\$83	101.22
Func: UNDESIGNATED - 00000		\$714,645	\$717,410	\$696,349	\$696,349	(\$21,061)	(2.94)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: DoverNet Fund - 6100		\$714,645	\$717,410	\$696,349	\$696,349	(\$21,061)	(2.94)

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
6110 Central Stores Fund							
6110.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$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	\$13,460	\$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	\$44,000	\$50,400	\$50,400	\$50,400	\$0	0.00
Budg_Cat: Purchased Services - 300		\$57,460	\$65,704	\$65,704	\$65,704	\$0	0.00
6110.0.000.00000.4611.00000.00.000	Office Supplies	\$7,854	\$7,500	\$7,500	\$7,500	\$0	0.00
6110.0.000.00000.4612.00000.00.000	Operating Supplies	\$25,410	\$31,950	\$31,950	\$31,950	\$0	0.00
Budg_Cat: Supplies - 600		\$33,263	\$39,450	\$39,450	\$39,450	\$0	0.00
Func: UNDESIGNATED - 00000		\$90,724	\$105,154	\$105,154	\$105,154	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Central Stores Fund - 6110		\$90,724	\$105,154	\$105,154	\$105,154	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

6310 Fleet Maintenance Fund

6310.0.000.00000.4115.00000.00.000	Regular Hourly Employees	\$245,653	\$249,762	\$258,454	\$258,454	\$8,692	3.48
6310.0.000.00000.4120.00000.00.000	Temporary Employees	\$1,936	\$2,142	\$2,142	\$2,142	\$0	0.00
6310.0.000.00000.4130.00000.00.000	Overtime Pay	\$1,715	\$3,000	\$3,000	\$3,000	\$0	0.00
6310.0.000.00000.4160.00000.00.000	Severance Pay	\$1,335	\$0	\$0	\$0	\$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	\$86,471	\$101,131	\$107,117	\$107,117	\$5,986	5.92
6310.0.000.00000.4212.00000.00.000	Dental Insurance	\$3,451	\$4,608	\$3,642	\$3,642	(\$966)	(20.96)
6310.0.000.00000.4213.00000.00.000	Life Insurance	\$583	\$599	\$620	\$620	\$21	3.51
6310.0.000.00000.4220.00000.00.000	FICA	\$15,058	\$14,052	\$14,651	\$14,651	\$599	4.26
6310.0.000.00000.4225.00000.00.000	Medicare	\$3,522	\$3,287	\$3,427	\$3,427	\$140	4.26
6310.0.000.00000.4230.00000.00.000	Retirement	\$22,947	\$28,529	\$23,536	\$23,536	(\$4,993)	(17.50)
6310.0.000.00000.4240.00000.00.000	Staff Development Reimburse	\$377	\$2,500	\$2,500	\$2,500	\$0	0.00
6310.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$4,767	\$4,767	\$4,767	\$4,767	\$0	0.00
6310.0.000.00000.4290.00000.00.000	FSA Fees	\$36	\$132	\$66	\$66	(\$66)	(50.00)
Budg_Cat: Personal Services - 100		\$393,851	\$420,509	\$429,922	\$429,922	\$9,413	2.24
6310.0.000.00000.4335.00000.00.000	Auditing Services	\$0	\$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 Equipme	\$1,020	\$831	\$980	\$980	\$149	17.93
6310.0.000.00000.4522.00000.00.000	Vehicle & Equip Insurance	\$423	\$449	\$449	\$449	\$0	0.00
6310.0.000.00000.4531.00000.00.000	Telecommunications	\$3,507	\$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		\$5,030	\$6,349	\$6,498	\$6,498	\$149	2.35

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
6310.0.000.00000.4611.00000.00.000	Office Supplies	\$130	\$800	\$800	\$800	\$0	0.00
6310.0.000.00000.4612.00000.00.000	Operating Supplies	\$722	\$3,716	\$3,716	\$3,716	\$0	0.00
6310.0.000.00000.4615.00000.00.000	Clothing & Uniforms	\$7,582	\$3,440	\$3,440	\$3,440	\$0	0.00
6310.0.000.00000.4626.00000.00.000	Vehicle Fuels	\$1,021	\$5,000	\$5,000	\$5,000	\$0	0.00
6310.0.000.00000.4653.00000.00.000	Maint Supplies - Equipment	\$232	\$1,000	\$1,000	\$1,000	\$0	0.00
6310.0.000.00000.4654.00000.00.000	Maint Supplies - Vehicles	\$1,086	\$300	\$300	\$300	\$0	0.00
6310.0.000.00000.4681.00000.00.000	Minor Equip, Furniture & Fxtrs	\$5,223	\$4,500	\$4,500	\$4,500	\$0	0.00
Budg_Cat: Supplies - 600		\$15,996	\$18,756	\$18,756	\$18,756	\$0	0.00
6310.0.000.00000.4742.00000.00.000	Light Vehicles	\$38,395	\$0	\$27,725	\$27,725	\$27,725	0.00
6310.0.000.00000.4745.00000.00.000	Computers & Communication:	\$25	\$5,000	\$5,000	\$5,000	\$0	0.00
Budg_Cat: Capital Outlay - 700		\$38,420	\$5,000	\$32,725	\$32,725	\$27,725	554.50
6310.0.000.00000.4840.00000.00.000	Contingency	\$0	\$4,000	\$6,675	\$6,675	\$2,675	66.88
6310.0.000.00000.4895.00000.00.000	Cost of Sales	\$186,221	\$165,000	\$227,594	\$227,594	\$62,594	37.94
Budg_Cat: Other Expenses - 800		\$186,221	\$169,000	\$234,269	\$234,269	\$65,269	38.62
6310.0.000.00000.4912.00000.00.000	Transfer to Special Rev	\$21,129	\$35,263	\$40,112	\$40,112	\$4,849	13.75
Budg_Cat: Operating Transfers Out - 910		\$21,129	\$35,263	\$40,112	\$40,112	\$4,849	13.75
Func: UNDESIGNATED - 00000		\$660,647	\$654,877	\$762,282	\$762,282	\$107,405	16.40

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Fleet Maintenance Fund - 6310		\$660,647	\$654,877	\$762,282	\$762,282	\$107,405	16.40

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
---------	-------------	-------------	---------------------	-------------------------	----------------------------	---------------	----------------

6800 Workers Compensation Fund

6800.0.000.00000.4260.00000.00.000	Workers Comp Insurance	\$46,387	\$55,000	\$55,000	\$55,000	\$0	0.00
6800.0.000.00000.4261.00000.00.000	Worker's Comp Claims	\$53,908	\$283,044	\$283,044	\$283,044	\$0	0.00
Budg_Cat: Personal Services - 100		\$100,295	\$338,044	\$338,044	\$338,044	\$0	0.00
6800.0.000.00000.4312.00000.00.000	Management Services	\$38,872	\$31,380	\$31,380	\$31,380	\$0	0.00
6800.0.000.00000.4334.00000.00.000	Legal Services	\$7,378	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4335.00000.00.000	Auditing Services	\$459	\$741	\$741	\$741	\$0	0.00
6800.0.000.00000.4336.00000.00.000	Medical Services	\$166,095	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$212,804	\$32,121	\$32,121	\$32,121	\$0	0.00
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$436	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$436	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4580.00000.00.000	Travel Expense	\$39	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Purchased Services - 300		\$39	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4810.00000.00.000	Membership Dues	\$0	\$900	\$900	\$900	\$0	0.00
Budg_Cat: Other Expenses - 800		\$0	\$900	\$900	\$900	\$0	0.00
6800.0.000.00000.4819.00000.00.000	Fees & Charges	\$35	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Personal Services - 100		\$35	\$0	\$0	\$0	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
6800.0.000.00000.4819.00000.00.000	Fees & Charges	\$67	\$0	\$0	\$0	\$0	0.00
Budg_Cat: Supplies - 600		\$67	\$0	\$0	\$0	\$0	0.00
6800.0.000.00000.4819.00000.00.000	Fees & Charges	\$13,726	\$14,000	\$14,000	\$14,000	\$0	0.00
6800.0.000.00000.4840.00000.00.000	Contingency	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00
Budg_Cat: Other Expenses - 800		\$13,726	\$16,000	\$16,000	\$16,000	\$0	0.00
Func: UNDESIGNATED - 00000		\$327,401	\$387,065	\$387,065	\$387,065	\$0	0.00

City of Dover, New Hampshire

Appropriations Summary by Object Code

Fiscal Year: 2011-2012

From Date: 7/1/2012

To Date: 6/30/2013

Definition: FY13 City Manager Proposed

Account	Description	FY11 Actual	FY12 Adopted Budget	FY13 Department Request	FY13 City Manager Proposed	Dollar Change	Percent Change
Fund: Workers Compensation Fund - 6800		\$327,401	\$387,065	\$387,065	\$387,065	\$0	0.00

This page intentionally left blank.

Budgeted Personnel Positions by Department

Full Time Equivalents		Work Week	Adopted FY11	Adopted FY12	Proposed FY13	Percent of Total	Change	Description of Change
Function	Description							
EXECUTIVE								
41320	City Manager's Office	40	2.88	2.88	2.88	1.0%	0.00	
41530	City Attorney's Office	40	1.75	1.73	1.73	0.6%	0.00	
49200	DoverNet	40	3.50	3.20	3.33	1.1%	0.13	Increase RPT Information Tech. 5 hrs/week
Total Executive			8.13	7.80	7.93	2.7%	0.13	
FINANCE								
41511	Finance & Accounting	40	6.78	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	9.24	8.31	9.31	2.9%	1.00	Eliminate RFT 40 hr/wk Account Clerk II Replace with 2 RPT 25 hr/wk Account Clerk II Increase RPT Account Clerk II by 10 hrs/week Add RPT 20 hr/wk Utility Billing Account Clerk II
41525	Elections		0.90	0.90	0.90	0.3%	0.00	
Total Finance			19.91	19.99	20.99	0.07	1.00	
PLANNING								
41910	Planning Department	40	4.00	4.18	4.43	1.5%	0.25	Adjust Hours Allocated to CDBG
46311	Planning - Comm Devlmt	40	1.50	1.33	1.08	0.5%	-0.25	Adjust Hours Allocated to CDBG
Total Planning			5.50	5.50	5.50	1.9%	0.00	
POLICE								
42110	Police Admin - Sworn	40	1.00	1.00	1.00	0.3%	0.00	
42110	Police Admin - Non sworn	40	0.88	0.88	0.88	0.3%	0.00	
42120	Police Field Ops - Sworn	41.25	31.45	31.45	31.97	11.0%	0.52	Adjust Hours Allocated to DHA 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	3.61	3.09	1.3%	-0.52	Adjust Hours Allocated to DHA Grant
42120	Police Spec Rev Grants - Non Sworn	40	3.70	3.70	1.00	1.3%	-2.70	Eliminate Teen Center Director Eliminate RFT 34 hr/wk Youth Prevention Coord. Youth to Youth Director Allocated to Police Support
42130	Parking Activity - Sworn	41.25	0.00	0.00	0.00	0.0%	0.00	
42130	Parking Activity - Non sworn	35	4.75	4.75	4.75	1.7%	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	10.38	11.18	3.6%	0.80	Youth to Youth Director Allocated to Police Support
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	29.46	27.56	10.3%	-1.90	
Total Police			76.86	76.86	74.96	26.8%	-1.90	
FIRE & RESCUE								
42210	Fire and Rescue - Admin	40	2.63	2.50	2.50	0.9%	0.00	
42220	Fire and Rescue - Suppression	40/42	53.78	53.78	52.73	18.7%	-1.05	Eliminate Firefighter Floater Position
42250	Inspection Services	40	5.33	5.15	5.15	1.8%	0.00	
Total Fire & Rescue			61.73	61.43	60.38	21.4%	-1.05	
PUBLIC WORKS								
43111	CSD - Admin	40	2.00	2.00	2.00	0.7%	0.00	
43112	CSD - Engineering Div.	40	4.50	3.50	3.50	1.2%	0.00	
43121	CSD - Streets & Drains	40	10.00	5.00	5.00	1.7%	0.00	
43155	CSD - Storm Water	40	0.00	6.00	6.00	2.1%	0.00	
43180	CSD - Facilities & Grounds	40	10.81	9.81	9.81	3.4%	0.00	
41941	CSD - General Gov't Bldgs	40	1.98	1.98	1.98	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	9.00	8.00	8.00	2.8%	0.00	
43256	CSD - Sewer - WWTP	40	8.00	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			68.10	65.10	65.10	22.7%	0.00	
RECREATION								
45110	Recreation Admin	40	3.60	3.60	3.60	1.3%	0.00	
45121	Recreation McConnell Center	25	3.72	3.72	0.00	1.3%	-3.72	Close McConnell Recreation Programs
45124	Indoor Pool	40	6.91	6.91	7.43	2.4%	0.52	Increase Hours - Seasonal Temporary Positions
45125	Thompson Pool	40	2.09	2.09	2.09	0.7%	0.00	
Various Recreation Pgm Fund			6.16	6.16	4.93	2.1%	-1.23	Decrease Hours - Seasonal Temporary Positions
41941	McConnell Center	40	1.00	1.00	1.75	0.3%	0.75	Add RPT 30 hr/week Maintenance Worker II
45149	Arena Facility	40	10.93	10.93	10.93	3.8%	0.00	
Total Recreation			34.41	34.41	30.74	12.0%	-3.67	
PUBLIC LIBRARY								
45500	Public Library	35	13.38	13.38	13.36	4.7%	-0.02	
Total Culture & Recreation			47.79	47.79	44.10	16.6%	-3.70	
HUMAN SERVICES								
44410	Welfare	37	2.75	2.75	2.75	1.0%	0.00	
Total Human Services			2.75	2.75	2.75	1.0%	0.00	
TOTAL FULL TIME EQUIVALENTS - CITY			290.77	287.22	281.70	100.0%	-5.52	
FTE = Forty Hours per Week								

GENERAL FUND - Budget History Sheet

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed 2013		
<i>Amounts reflect budget at time of tax rate setting.</i>													
APPROPRIATIONS:												5 Yr Ann %	10 Yr Ann %
City	18,389,433	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	29,126,018	3.86%	4.71%
City Debt	3,514,034	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	5,742,561	2.27%	5.03%
Total City	21,903,467	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	34,868,579	3.59%	4.76%
School	29,751,613	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	42,926,277	2.52%	3.73%
School Debt	2,178,843	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	3,997,009	1.61%	6.26%
Total School	31,930,456	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	46,923,286	2.44%	3.92%
County	3,695,245	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	7,482,308	4.39%	7.31%
Total	57,529,168	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	89,274,173	3.04%	4.49%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
City	808,999	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	610,655	5,635,404	12,965,112
School	2,111,706	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	1,209,165	5,320,726	14,992,830
County	28,626	943,938	(302,291)	1,117,923	295,389	284,868	737,251	258,317	2,631	270,546	178,491	1,447,236	3,787,063
Total	2,949,331	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	1,998,311	12,403,366	31,745,005
Percent Change													
City	3.84%	6.38%	6.64%	6.64%	4.43%	5.64%	3.30%	5.73%	2.99%	4.18%	1.78%		
School	7.08%	4.10%	3.84%	7.09%	5.52%	6.67%	3.31%	3.85%	0.18%	2.24%	2.65%		
County	0.78%	25.54%	-6.52%	25.78%	5.42%	4.95%	12.22%	3.81%	0.04%	3.85%	2.44%		
Total	5.40%	6.34%	4.12%	8.19%	5.09%	6.14%	4.00%	4.56%	1.24%	3.13%	2.29%		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
REVENUES:												5 Yr Ann %	10 Yr Ann %
Property Tax - City	14,665,998	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	24,520,114	4.19%	5.27%
Property Tax - Local School	11,262,544	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	27,995,231	4.25%	9.53%
Property Tax - State School	8,936,790	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	0.28%	-3.03%
Property Tax - Total School	20,199,334	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	34,563,310	3.42%	5.52%
Property Tax - County	3,645,193	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	7,482,308	4.97%	7.46%
Total Property Tax	38,510,525	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	66,565,732	3.87%	5.63%
Other Sources:													
City	7,237,521	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	10,348,465	1.90%	3.64%
School	11,731,122	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	12,359,976	-0.05%	0.52%
Use of Fund Balance	250,000	100,000	-	-	425,000	-	-	-	-	-	-	0.00%	-100.00%
Total	19,218,643	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	22,708,441	0.81%	1.68%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
Property Tax - City	1,891,620	604,026	1,174,313	1,028,024	651,207	1,851,308	368,398	1,086,647	1,162,394	1,455,638	472,161	4,545,238	9,854,116
Property Tax - School	1,332,678	938,640	1,865,887	2,887,615	1,504,382	1,816,814	1,375,775	483,769	430,900	1,495,229	1,564,965	5,350,638	14,363,976
Property Tax - County	28,626	943,938	(302,291)	1,117,923	295,389	172,017	850,102	308,369	2,631	270,546	178,491	1,610,139	3,837,115
Total Property Tax	3,252,924	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	2,215,617	11,506,015	28,055,207
Other Sources:													
City	(57,621)	743,760	472,984	621,219	97,149	248,569	482,979	593,439	(207,169)	(80,480)	138,494	927,263	3,110,944
School	779,028	369,694	(591,054)	(439,276)	536,144	783,258	-	1,171,117	(350,000)	(495,229)	(355,800)	(29,912)	628,854
Use of Fund Balance	(825,000)	(150,000)	(100,000)	-	425,000	(425,000)	-	-	-	-	-	-	(250,000)
Total	(103,593)	963,454	(218,070)	181,943	1,058,293	606,827	482,979	1,764,556	(557,169)	(575,709)	(217,306)	897,351	3,489,798
Percent Change													
Property Tax - City	14.81%	4.12%	7.69%	6.25%	3.73%	10.21%	1.84%	5.34%	5.42%	6.44%	1.96%		
Property Tax - School	7.06%	4.65%	8.83%	12.55%	5.81%	6.63%	4.71%	1.58%	1.39%	4.75%	4.74%		
Property Tax - County	0.79%	25.90%	-6.59%	26.08%	5.47%	3.02%	14.48%	4.59%	0.04%	3.85%	2.44%		
Total Property Tax	9.23%	6.46%	6.68%	11.51%	5.03%	7.50%	4.71%	3.26%	2.68%	5.27%	3.44%		
Other Revenue - City	-0.79%	10.28%	5.93%	7.35%	1.07%	2.71%	5.13%	5.99%	-1.97%	-0.78%	1.36%		
Other Revenue - School	7.11%	3.15%	-4.88%	-3.82%	4.84%	6.75%	0.00%	9.45%	-2.58%	-3.75%	-2.80%		
Use of Fund Balance	-76.74%	-60.00%	-100.00%	NA	NA	NA	NA	NA	NA	NA	NA		
Total	-0.54%	5.01%	-1.08%	0.91%	5.25%	2.86%	2.21%	7.91%	-2.32%	-2.45%	-0.95%		

GENERAL FUND - Budget History Sheet

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed 2013			
TAX RATES:												5 Yr Ann %	10 Yr Ann %	
City	8.03	7.48	6.91	7.05	6.87	7.23	7.57	8.55	8.93	9.54	9.65		5.94%	1.85%
Budgetary Use of FB	(0.13)	(0.05)	-	-	(0.15)	-	-	-	-	-	-		-100.00%	-100.00%
Net City	7.90	7.43	6.91	7.05	6.72	7.23	7.57	8.55	8.93	9.54	9.65		5.94%	2.02%
School - Local	6.08	5.98	6.71	7.65	7.56	8.02	8.79	9.54	9.57	10.26	10.71		5.96%	5.83%
School - State	4.91	4.26	2.80	2.59	2.38	2.31	2.31	2.52	2.55	2.50	2.55		2.00%	-6.34%
Total School	10.99	10.24	9.51	10.24	9.94	10.33	11.10	12.06	12.12	12.76	13.26		5.12%	1.90%
County	1.97	2.21	1.76	2.13	2.06	2.07	2.43	2.72	2.70	2.82	2.86		6.68%	3.80%
Total	20.86	19.88	18.18	19.42	18.72	19.63	21.10	23.33	23.75	25.12	25.77		5.59%	2.14%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$	
City	(0.77)	(0.55)	(0.57)	0.14	(0.18)	0.36	0.34	0.98	0.38	0.61	0.11		2.42	1.62
Budgetary Use of FB	0.54	0.08	0.05	-	(0.15)	0.15	-	-	-	-	-		-	0.13
Net City	(0.23)	(0.47)	(0.52)	0.14	(0.33)	0.51	0.34	0.98	0.38	0.61	0.11		2.42	1.75
School - Local	(0.23)	(0.10)	0.73	0.94	(0.09)	0.46	0.77	0.75	0.03	0.69	0.45		2.69	4.63
School - State	(0.74)	(0.65)	(1.46)	(0.21)	(0.21)	(0.07)	-	0.21	0.03	(0.05)	0.05		0.24	(2.36)
Total School	(0.97)	(0.75)	(0.73)	0.73	(0.30)	0.39	0.77	0.96	0.06	0.64	0.50		2.93	2.27
County	(0.30)	0.24	(0.45)	0.37	(0.07)	0.01	0.36	0.29	(0.02)	0.12	0.04		0.79	0.89
Total	(1.50)	(0.98)	(1.70)	1.24	(0.70)	0.91	1.47	2.23	0.42	1.37	0.65		6.14	4.91
Percent Change														
City	-8.75%	-6.85%	-7.62%	2.03%	-2.55%	5.24%	4.70%	12.95%	4.44%	6.83%	1.15%			
Budgetary Use of FB	80.60%	61.54%	100.00%	NA	NA	NA	NA	NA	NA	NA	NA			
Net City	-2.83%	-5.95%	-7.00%	2.03%	-4.68%	7.59%	4.70%	12.95%	4.44%	6.83%	1.15%			
School - Local	-3.65%	-1.64%	12.21%	14.01%	-1.18%	6.08%	9.60%	8.53%	0.31%	7.21%	4.39%			
School - State	-13.10%	-13.24%	-34.27%	-7.50%	-8.11%	-2.94%	0.00%	9.09%	1.19%	-1.96%	2.00%			
Total School	-8.11%	-6.82%	-7.13%	7.68%	-2.93%	3.92%	7.45%	8.65%	0.50%	5.28%	3.92%			
County	-13.22%	12.18%	-20.36%	21.02%	-3.29%	0.49%	17.39%	11.93%	-0.74%	4.44%	1.42%			
Total	-6.71%	-4.70%	-8.55%	6.82%	-3.60%	4.86%	7.49%	10.57%	1.80%	5.77%	2.59%			
VALUATION:												5 Yr Ann %	10 Yr Ann %	
Total Value	1,862,594,242	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	2,661,809,500		-1.60%	3.63%
Less Exemptions	(10,271,000)	(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)	(49,202,900)		-0.53%	16.96%
Net Value	1,852,323,242	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	2,612,606,600		-1.62%	3.50%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$	
Total Value	259,956,382	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)	20,000,000		(223,779,000)	799,215,258
Exemptions	(301,500)	(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	-		1,316,600	(38,931,900)
Net Value	259,654,882	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)	20,000,000		(222,462,400)	760,283,358
Percent Change														
Total Value	16.22%	12.58%	17.31%	4.56%	9.27%	2.67%	-2.45%	-6.35%	0.82%	-0.59%	0.76%			
Exemptions	3.02%	85.12%	60.56%	18.40%	26.74%	10.28%	1.42%	3.85%	-4.07%	-3.60%	0.00%			
Net Value	16.30%	12.18%	16.92%	4.39%	9.02%	2.54%	-2.52%	-6.54%	0.92%	-0.53%	0.77%			
VET EXEMPTION:												5 Yr Ann Chg	10 Yr Ann Chg	
Exempt Amount	175,500	180,150	341,000	395,875	454,950	510,500	576,027	636,602	686,197	679,656	679,656		5.89%	14.50%
Dollar Change	(2,400)	4,650	160,850	54,875	59,075	55,550	65,527	60,575	49,595	(6,541)	-		169,156	504,156
Percent Change	-1.35%	2.65%	89.29%	16.09%	14.92%	12.21%	12.84%	10.52%	7.79%	-0.95%	0.00%			

ENTERPRISE FUNDS - Budget History Sheet

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed 2013	5 Yr Ann %	10 Yr Ann %
APPROPRIATIONS:													
Water - Oper & Maint	1,604,494	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	4.58%	4.85%
Water - Depreciation	360,000	414,000	521,000	521,000	706,000	879,297	974,298	984,298	1,010,000	946,000	1,171,666	5.91%	12.53%
Water - Debt Interest	258,693	299,997	287,981	370,351	467,132	550,509	497,731	492,198	476,272	404,395	462,672	-3.42%	5.99%
Water - Capital Reserve	100,000	150,000	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	2.13%	17.46%
Total Water	2,323,187	2,542,010	2,940,790	3,089,090	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	3.64%	7.32%
Sewer - Oper & Maint	2,106,855	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	5.34%	4.78%
Sewer - Major Capital													
Sewer - Depreciation	360,000	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	2.56%	19.58%
Sewer - Debt Interest	890,964	758,058	719,592	649,251	714,920	630,206	579,345	533,519	464,918	479,723	451,771	-6.44%	-6.57%
Sewer - Capital Reserve	300,000	350,000	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	1.92%	3.90%
Total Sewer	3,657,819	3,750,424	5,069,078	5,106,196	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,040,410	6,404,327	3.02%	5.76%
Total Enterprise Funds	5,981,006	6,292,434	8,009,868	8,195,286	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,376,609	11,114,089	6.66%	13.08%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
Water	32,291	218,823	398,780	148,300	389,708	459,721	220,151	3,963	78,482	95,084	373,563	771,243	2,386,575
Sewer	71,453	92,605	1,318,654	37,118	384,922	27,068	56,886	175,315	209,142	80,881	363,917	886,141	2,746,508
Total Enterprise Funds	103,744	311,428	1,717,434	185,418	774,630	486,789	277,037	179,278	287,624	175,965	737,480	1,657,384	5,133,083
Percent Change													
Water	1.41%	9.42%	15.69%	5.04%	12.62%	13.21%	5.59%	0.10%	1.89%	2.24%	8.61%		
Sewer	1.99%	2.53%	35.16%	0.73%	7.54%	0.49%	1.03%	3.14%	3.64%	1.36%	6.02%		
Total Enterprise Funds	1.77%	5.21%	27.29%	2.31%	9.45%	5.43%	2.93%	1.84%	2.90%	1.73%	7.11%		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	5 Yr Ann %	10 Yr Ann %
REVENUE:													
Water													
Charges for Services	2,302,187	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	3.66%	7.37%
Other Financing Sources	21,000	26,000	26,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	0.00%	0.00%
Total Water	2,323,187	2,542,010	2,940,790	3,089,090	3,478,798	3,938,519	4,158,670	4,162,633	4,241,115	4,336,199	4,709,762	3.64%	7.32%
Sewer													
Licenses & Permits													
Intergovernmental	512,554	459,062	404,674	349,837	303,238	272,971	210,499	154,097	160,285	46,742	6,840	-52.16%	-35.06%
Charges for Services	3,114,265	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	5.23%	5.57%
Misc Revenue	31,000	31,000	36,000	32,000	32,000	32,000	32,000	32,000	32,000	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		
Total Sewer	3,657,819	3,750,424	5,069,078	5,106,196	5,491,118	5,518,186	5,575,072	5,750,387	5,959,529	6,139,408	6,404,327	3.02%	5.76%
Total Enterprise Funds	5,981,006	6,292,434	8,009,868	8,195,286	8,969,916	9,456,705	9,733,742	9,913,020	10,200,644	10,475,607	11,114,089	6.66%	13.08%

ENTERPRISE FUNDS - Budget History Sheet

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed 2013	5 Yr Ann %	10 Yr Ann %
UTILITY COST SUMMARY:													
Water - Oper & Maint	1,604,494	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	4.58%	4.85%
Water - Debt Service	814,926	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	2.56%	7.21%
Water - Capital Reserve	100,000	150,000	200,000	250,000	300,000	450,000	450,000	450,000	470,000	475,000	500,000	2.13%	17.46%
Total Water Cash Needs	2,519,420	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	3.59%	6.46%
Working Capital/Adjustment	(2,638)	2,256	2,195	(3,268)	(462)	(10,703)	(10,703)	(10,702)	-	-	-	-	-
Less Other Revenue	(314,232)	(361,996)	(324,205)	(338,920)	(341,115)	(341,115)	(341,115)	(314,984)	(314,984)	(355,871)	(348,706)	0.44%	1.05%
Net to be Raised by Rate	2,202,550	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	3.93%	7.07%
Sewer - Oper & Maint	2,106,855	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	5.34%	4.78%
Sewer - Net Debt Service	1,043,607	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	5.93%	4.27%
Sewer - Capital Reserve	300,000	350,000	400,000	400,000	400,000	400,000	400,000	400,000	425,000	420,000	440,000	1.92%	3.90%
Total Sewer Cash Needs	3,450,462	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	5.20%	4.55%
Working Capital/Adjustment	(2,962)	(4,215)	(4,386)	2,443	3,134	3,134	3,134	3,134	75,000	-	-	-	-
Less Other Revenue	(90,500)	(101,200)	(106,200)	(112,200)	(112,200)	(112,200)	(112,200)	(110,150)	(183,150)	(68,200)	(68,000)	-9.53%	-2.82%
Net to be Raised by Rate	3,357,000	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	5.49%	4.71%
Total Utility Funds	5,559,550	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	4.77%	5.70%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
Water	(84,350)	220,290	308,080	285,320	163,040	418,124	220,151	30,094	78,482	54,197	380,728	763,652	2,158,506
Sewer	194,210	248,880	111,390	111,240	194,670	46,766	112,508	318,767	204,954	330,680	280,156	1,247,065	1,960,011
Total Utility Funds	109,860	469,170	419,470	396,560	357,710	464,890	332,659	348,861	283,436	384,877	660,884	2,010,717	4,118,517
Percent Change												5 Yr Ann %	10 Yr Ann %
Water	-3.69%	10.00%	12.72%	10.45%	5.41%	13.15%	6.12%	0.79%	2.04%	1.38%	9.57%	4.31%	7.23%
Sewer	6.14%	7.41%	3.09%	2.99%	5.08%	1.16%	2.76%	7.62%	4.55%	7.03%	5.56%	5.66%	4.48%
Total Utility Funds	2.02%	8.44%	6.96%	6.15%	5.23%	6.45%	4.34%	4.36%	3.39%	4.46%	7.33%	5.07%	5.56%
UTILITY RATES PER HCF:												5 Yr Ann %	10 Yr Ann %
Water	2.17	2.38	2.68	2.96	3.12	3.53	3.75	3.78	3.93	3.97	4.36	4.31%	7.23%
Sewer	3.73	3.98	4.01	4.13	4.34	4.39	4.51	4.74	5.04	5.43	5.78	5.66%	4.48%
Total Utility Funds	5.90	6.36	6.69	7.09	7.46	7.92	8.26	8.52	8.97	9.40	10.14	5.07%	5.56%
Dollar Change												5 Yr Cum \$	10 Yr Cum \$
Water	(0.14)	0.21	0.30	0.28	0.16	0.41	0.22	0.03	0.15	0.04	0.39	0.83	2.19
Sewer	0.14	0.25	0.03	0.12	0.21	0.05	0.12	0.23	0.30	0.39	0.35	1.39	2.05
Total Utility Funds	-	0.46	0.33	0.40	0.37	0.46	0.34	0.26	0.45	0.43	0.74	2.22	4.24
Percent Change												5 Yr Ann %	10 Yr Ann %
Water	-6.06%	9.68%	12.61%	10.45%	5.41%	13.14%	6.23%	0.80%	3.97%	1.02%	9.82%	4.31%	7.23%
Sewer	3.90%	6.70%	0.75%	2.99%	5.08%	1.15%	2.73%	5.10%	6.33%	7.74%	6.45%	5.66%	4.48%
Total Utility Funds	0.00%	7.80%	5.19%	5.98%	5.22%	6.17%	4.29%	3.15%	5.28%	4.79%	7.87%	5.07%	5.56%
BILLABLE VOLUME - HCF*												5 Yr Ann %	10 Yr Ann %
Water	1,015,000	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	-0.39%	-0.16%
Sewer	900,000	906,000	927,000	927,000	927,000	927,000	927,000	933,000	933,000	919,714	919,714	-0.16%	0.22%
HCF Change												5 Yr Cum	10 Yr Cum
Water	25,000	3,000	1,000	-	-	-	-	-	(19,747)	-	-	(19,747)	(15,747)
Sewer	19,000	6,000	21,000	-	-	-	-	6,000	-	(13,286)	-	(7,286)	19,714
Percent Change												5 Yr Ann %	10 Yr Ann %
Water	2.53%	0.30%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.94%	0.00%	0.00%	-0.39%	-0.16%
Sewer	2.16%	0.67%	2.32%	0.00%	0.00%	0.00%	0.00%	0.65%	0.00%	-1.42%	0.00%	-0.16%	0.22%

t = 748 Gallons

City of Dover
City Council Adopted
City Financial Policies

Stabilization Funds:

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

City of Dover
City Council Adopted
City Financial Policies

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

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

Fees and Charges:

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

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.